Village Walk Of Bonita Springs Community Development District

Final Budget For
Fiscal Year 2026/2027
October 1, 2026 - September 30, 2027

CONTENTS

DETAILED FINAL BUDGET
VILLAGE WALK OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
O & M ASSESSMENTS	102,760	100,052	100,052	Expenditures Less Interest & Carryover/.95
DEBT ASSESSMENTS - SERIES 2015	397,681	397,082	397,082	Bond Payments/.95
DEBT ASSESSMENTS - SERIES 2018	600,805	600,785	600,785	Bond Payments/.95
OTHER REVENUES	0	0	0	
INTEREST INCOME	13,501	1,800	2,040	Interest Projected At $170 Per Month
TOTAL REVENUES	**$ 1,114,747**	**$ 1,099,719**	**$ 1,099,959**	
EXPENDITURES				
SUPERVISOR FEES	6,800	9,600	9,600	Supervisor Fees
PAYROLL TAXES	520	768	768	Projected At 8% Of Supervisor Fees
ENGINEERING/MAINTENANCE	11,220	30,000	30,000	No Change From 2025/2026 Budget
SPECIAL PROJECTS	0	10,000	10,000	Special Projects
MANAGEMENT	44,748	46,044	47,280	CPI Adjustment
SECRETARIAL	4,200	4,200	4,200	No Change From 2025/2026 Budget
LEGAL	6,200	10,500	10,500	FY 25/26 Expenditure Through Dec 025 Was $2,271
ASSESSMENT ROLL	10,000	10,000	10,000	As Per Contract
AUDIT FEES	4,000	4,100	3,700	Accepted Amount For 2025/2026 Audit
ARBITRAGE REBATE FEE - SERIES 2015	650	650	650	No Change From 2025/2026 Budget
ARBITRAGE REBATE FEE - SERIES 2018	650	650	650	No Change From 2025/2026 Budget
INSURANCE	7,202	7,800	8,400	FY 25/26 Expenditure Was $7,634
LEGAL ADVERTISING	3,213	2,700	3,000	$300 Increase From 2025/2026 Budget
MISCELLANEOUS	1,389	1,075	1,175	$100 Increase From 2025/2026 Budget
POSTAGE	316	450	425	$25 Decrease From 2025/2026 Budget
OFFICE SUPPLIES	631	675	675	No Change From 2025/2026 Budget
DUES & SUBSCRIPTIONS	175	175	175	No Change From 2025/2026 Budget
WEBSITE MANAGEMENT	2,000	2,000	2,000	No Change From 2025/2026 Budget
TRUSTEE FEES - SERIES 2015	4,327	4,400	4,375	$25 Decrease From 2025/2026 Budget
TRUSTEE FEES - SERIES 2018	3,709	3,800	3,775	$25 Decrease From 2025/2026 Budget
CONTINUING DISCLOSURE FEE	1,000	1,000	1,000	No Change From 2025/2026 Budget
TOTAL EXPENDITURES	**$ 112,950**	**$ 150,587**	**$ 152,348**	
REVENUES LESS EXPENDITURES	**$ 1,001,797**	**$ 949,132**	**$ 947,611**	
BOND PAYMENTS - SERIES 2015	(381,132)	(377,228)	(377,228)	2027 Principal & Interest Payments
BOND PAYMENTS - SERIES 2018	(575,804)	(570,746)	(570,746)	2027 Principal & Interest Payments
BALANCE	**$ 44,861**	**$ 1,158**	**$ (363)**	
COUNTY APPRAISER & TAX COLLECTOR ADMINISTRATIVE COSTS	(4,077)	(10,979)	(10,979)	One Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(41,014)	(43,916)	(43,916)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	**$ (230)**	**$ (53,737)**	**$ (55,258)**	
CARRYOVER FROM PRIOR YEAR	0	53,737	55,258	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	**$ (230)**	**$ -**	**$ -**	

Note: Projected Available Funds Balance As Of 9-30-26 is $150,000.

DETAILED FINAL BUDGET
VILLAGE WALK OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT
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OCTOBER 1, 2026 - SEPTEMBER 30, 2027

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SPECIAL PROJECTS	0	10,000	10,000	Special Projects
MANAGEMENT	44,748	46,044	47,280	CPI Adjustment
SECRETARIAL	4,200	4,200	4,200	No Change From 2025/2026 Budget
LEGAL	6,200	10,500	10,500	FY 25/26 Expenditure Through Dec 2025 Was $2,271
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CONTINUING DISCLOSURE FEE	1,000	1,000	1,000	No Change From 2025/2026 Budget
TOTAL EXPENDITURES	**$ 112,950**	**$ 150,587**	**$ 152,348**	
REVENUES LESS EXPENDITURES	**$ 1,001,797**	**$ 949,132**	**$ 947,611**	
BOND PAYMENTS - SERIES 2015	(381,132)	(377,228)	(377,228)	2027 Principal & Interest Payments
BOND PAYMENTS - SERIES 2018	(575,804)	(570,746)	(570,746)	2027 Principal & Interest Payments
BALANCE	**$ 44,861**	**$ 1,158**	**$ (363)**	
COUNTY APPRAISER & TAX COLLECTOR ADMINISTRATIVE COSTS	(4,077)	(10,979)	(10,979)	One Percent Of Total Assessment Roll
DISCOUNTS FOR EARLY PAYMENTS	(41,014)	(43,916)	(43,916)	Four Percent Of Total Assessment Roll
EXCESS/ (SHORTFALL)	**$ (230)**	**$ (53,737)**	**$ (55,258)**	
CARRYOVER FROM PRIOR YEAR	0	53,737	55,258	Carryover From Prior Year
NET EXCESS/ (SHORTFALL)	**$ (230)**	**$ -**	**$ -**	

Note: Projected Available Funds Balance As Of 9-30-26 is $150,000.

DETAILED FINAL DEBT SERVICE (SERIES 2015) FUND BUDGET
VILLAGE WALK OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	FISCAL YEAR 2024/2025 ACTUAL	FISCAL YEAR 2025/2026 BUDGET	FISCAL YEAR 2026/2027 BUDGET	COMMENTS
Interest Income	13,987	1,500	2,000	Projected Interest For 2026/2027
NAV Collection	381,132	377,228	377,228	Maximum Debt Service Collection
Prepaid Bond Collection (15)	4,895	0	0	
Total Revenues	**$ 400,014**	**$ 378,728**	**$ 379,228**	
EXPENDITURES				
Principal Payments	245,000	255,000	270,000	Principal Payment Due In 2027
Interest Payments	125,569	114,234	105,525	Interest Payments Due In 2027
Bond Redemption	0	9,494	3,703	Estimated Excess Debt Collections
Total Expenditures	**$ 370,569**	**$ 378,728**	**$ 379,228**	
Excess/ (Shortfall)	**$ 29,445**	**$ -**	**$ -**	

Series 2015 Bond Refunding Information

Original Par Amount =	$5,625,000	Annual Principal Payments Due =	May 1st
Interest Rate =	2.00% - 3.625%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	January 2015		
Maturity Date =	May 2036		
Par Amount As Of 1/1/2026 =	$3,345,000		

DETAILED FINAL DEBT SERVICE (SERIES 2018) FUND BUDGET
VILLAGE WALK OF BONITA SPRINGS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
OCTOBER 1, 2026 - SEPTEMBER 30, 2027

REVENUES	**FISCAL YEAR 2024/2025 ACTUAL**	**FISCAL YEAR 2025/2026 BUDGET**	**FISCAL YEAR 2026/2027 BUDGET**	**COMMENTS**
Interest Income	12,958	1,500	2,000	Projected Interest For 2026/2027
NAV Collection	575,804	570,746	570,746	Maximum Debt Service Collection
Total Revenues	**$ 588,762**	**$ 572,246**	**$ 572,746**	
EXPENDITURES				
Principal Payments	382,000	395,000	408,000	Principal Payment Due In 2027
Interest Payments	193,993	175,159	162,110	Interest Payments Due In 2027
Bond Redemption	0	2,087	2,636	Estimated Excess Debt Collections
Total Expenditures	**$ 575,993**	**$ 572,246**	**$ 572,746**	
Excess/ (Shortfall)	**$ 12,769**	**$ -**	**$ -**	

Series 2018 Bond Refunding Information

Original Par Amount =	$8,382,000	Annual Principal Payments Due =	May 1st
Interest Rate =	3.25% - 5.15%	Annual Interest Payments Due =	May 1st & November 1st
Issue Date =	January 2018		
Maturity Date =	May 2037		
Par Amount As Of 1/1/2026 =	$5,587,000		

Village Walk Community Development District
Assessment Comparison

Lot Size		Fiscal Year 2023/2024 Assessment*	Fiscal Year 2024/2025 Projected Assessment*	Fiscal Year 2025/2026 Assessment*	**Fiscal Year 2026/2027 Projected Assessment***
Phases I & 2					
Townhome 26'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Cayman	Debt	$ 494.57	$ 494.57	$ 494.57	**$ 494.57**
	Total	**$ 555.03**	**$ 555.03**	$ 555.03	**$ 555.03**
Duplex 36'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Capri	Debt	$ 494.57	$ 494.57	$ 494.57	**$ 494.57**
	Total	**$ 555.03**	**$ 555.03**	$ 555.03	**$ 555.03**
Single Family 50'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Oakmont	Debt	$ 581.92	$ 581.92	$ 581.92	**$ 581.92**
	Total	**$ 642.38**	**$ 642.38**	$ 642.38	**$ 642.38**
Single Family 60'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Carlyle	Debt	$ 669.25	$ 669.25	$ 669.25	**$ 669.25**
	Total	**$ 729.71**	**$ 729.71**	$ 729.71	**$ 729.71**
Phases 3 & 4					
Townhome 26'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Cayman	Debt	$ 541.00	$ 541.00	$ 541.00	**$ 541.00**
	Total	**$ 601.46**	**$ 601.46**	$ 601.46	**$ 601.46**
Duplex 36'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Capri	Debt	$ 541.00	$ 541.00	$ 541.00	**$ 541.00**
	Total	**$ 601.46**	**$ 601.46**	$ 601.46	**$ 601.46**
Single Family 40'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Garden	Debt	$ 611.00	$ 611.00	$ 611.00	**$ 611.00**
	Total	**$ 671.46**	**$ 671.46**	$ 671.46	**$ 671.46**
Single Family 50'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Oakmont	Debt	$ 636.00	$ 636.00	$ 636.00	**$ 636.00**
	Total	**$ 696.46**	**$ 696.46**	$ 696.46	**$ 696.46**
Single Family 50'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Classic	Debt	$ 719.00	$ 719.00	$ 719.00	**$ 719.00**
	Total	**$ 779.46**	**$ 779.46**	$ 779.46	**$ 779.46**
Single Family 60'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Carlyle	Debt	$ 732.00	$ 732.00	$ 732.00	**$ 732.00**
	Total	**$ 792.46**	**$ 792.46**	$ 792.46	**$ 792.46**
Single Family 65'	O & M	$ 60.46	$ 60.46	$ 60.46	**$ 60.46**
Estate	Debt	$ 821.00	$ 821.00	$ 821.00	**$ 821.00**
	Total	**$ 881.46**	**$ 881.46**	$ 881.46	**$ 881.46**

* Assessments Include the Following :
4% Discount for Early Payments
1% County Tax Collector Costs/Property Appraiser Costs

Community Information:

Phase I No. of Units	Type	Name	Maximum Annual Debt Assessment	Bond Prepayments
126	Townhome	Cayman	$ 494.57	1
356	Duplex	Capri/Carrington	$ 494.57	4
195	SF	Oakmont	$ 581.92	2
73	SF	Carlyle	$ 669.25	0
750				7

Phase II No. of Units	Type	Name	Maximum Annual Debt Assessment	Bond Prepayments	Lot Differential Prepayment*
112	Townhouse	Cayman	$ 541	0	0
76	Duplex	Capri/Carrington	$ 541	0	0
307	SF	Garden	$ 611	0	(133)
127	SF	Oakmont	$ 636	0	(10)
215	SF	Classic	$ 719	0	64
33	SF	Carlyle	$ 732	0	0
74	SF	Estate	$ 821	0	40
944				0	-39

*** Developer made Bond Prepayment in November 2015 for 39 lot differential (143 Units replaced with 104 Units)**

Phase 1	750
Phase 2	905
Total Units	1655