

Esplanade at Northgate 2026 Budget - 194 Single-Family - \$325.50 Dues Monthly - \$1,800.00 Capital Contribution			
Account	Description	2026 Budget	Notes
Operating Accounts			
Income Accounts			
Income			
30-3001-00	Regular Assessments	722,610.00	15 Left to Sell - 23 Forecasted Closings for 2026 167 currently closed as of 11/4/2025 + (4) closing in Nov. & Dec. 2025. Total closings at end of 2025 = 171 Dues Increased by 5% for 2026 to \$325.50/ per month
30-3004-00	Capital Contribution Working Capital	18,400.00	23 Forecasted Closings for 2026 at \$800.00 Working Capital Contribution
30-3004-00	Capital Contribution Working Capital	23,000.00	23 Forecasted Closings for 2026 at \$1,000 Contribution to Reserve Funds per
30-3010-00	Interest - Reserves		
30-3015-00	Event Income	7,000.00	Revenues generated through ticket sales to offset the costs of events held for members
Income Accounts Total		\$771,010.00	
Expense Accounts			
Expenses - Buildings & Grounds			
40-5000-00	COS Landscape Contract	163,800.00	Maintenance of the landscaping within the common areas of the association. Services include: mowing, edging, trimming and cleaning of all common turf areas, tree trimming, weed control, insect/disease control, fertilization, bed dressing and irrigation maintenance for the common areas only. Includes two pine needle applications.
40-5000-00	Lot Landscape Contract	286,440.00	Maintenance of the landscaping on individual lots. Services include: mowing, edging, trimming, weed control, insect/disease control, fertilization, bed dressing. Includes two pine needle applications.
40-5007-00	Sesonal Flowers	3,024.00	Two COS installs annually
40-5007-00	Amenity Area Mulch	7,200.00	Two applications annually
40-7000-00	BMP Landscaping Maintenance	9,300.00	Maintenance on all 4 bmps 2 times per year
40-5005-00	Landscape Other / Dead Tree Removal	3,000.00	The costs for potential repairs to landscaping in the common areas of the community outside of the scope of the landscape maintenance contracts.
40-5006-00	Landscape Entrance UpLighting	200.00	
40-5016-00	Irrigation System & Repair	2,000.00	Includes annual spring audit & winterization
40-6002-00	Mail Kiosk Repairs / Re-Key	100.00	
40-7008-00	Trash/Garbage	150.00	
40-5007-00	Venue Pest Control Contract	500.00	\$125.00 per quarter/ per treatment
40-7008-00	Towel Cleaning Service / Laundry & Linen	2,100.00	Commercial wash/dry/fold service for towels
40-7008-00	Venue Cleaning Services Contract	16,300.00	\$275.00/per week + \$1,000.00 for bi-annual deep cleaning
40-7008-00	Pressure Washing Service	2,000.00	Pressure washing for sidewalks, venue building, pool cabanas
40-7008-00	Preventive Maintenance HVAC Contract	975.00	Venue heating and cooling system maintenance contract
40-7008-00	Bark Park Waste Bin Contract	2,100.00	\$78.00/per month
40-7008-00	Bark Park Repair & Maintenance	250.00	
40-7008-00	Gym Equipment Lease	19,664.76	\$1,638.73 montly lease
40-7008-00	Gym Equipment R&M	150.00	
40-7008-00	General Venue Repairs & Maintenance	3,000.00	
40-7008-00	Pool & Spa Service Contract	28,683.00	3% increase for 2026
40-7008-00	Pool & Spa Repairs	7,500.00	
40-7008-00	Pool Furniture R&M	500.00	
40-7008-00	Sports Courts Repairs / Maintenance	2,000.00	Pickleball Courts & Bocce Ball Court
40-7000-00	BMP Maintenance	3,200.00	About \$800 annually per BMP for maintenance, 4 Total BMPs.
40-7000-00	Fence / Gate / Lock R&M	400.00	Common Area, Entrance, Amenity Fences & Gates
40-7000-00	Common Area R&M	300.00	The costs of potential repairs to items in common areas not related to buildings or landscaping
40-7024-00	Fire Protection	200.00	Annual fire extinguisher and sprinkler inspection
		565,036.76	
Expenses - Utilities			
40-6002-00	Utilities - Electric	10,500.00	Streetlights, Electric for water meters & power for Venue
40-6004-00	Utilities - Water & Sewer	9,000.00	Pool and Common Area Irrigation.
40-6004-00	Utilities - Gas	10,000.00	
40-6004-00	Utilities - Stormwater Fees	300.00	
40-6004-00	Utilities - Alarm / Security System	925.00	Annual costs associated with the access control database management and alarm monitoring fee
40-6004-00	Utilities - Cable / Internet / Emergency Phone	2,388.00	The cost for Spectrum telephone & Internet service.
		33,113.00	
Expenses - Administrative			
6600-00-00	Payroll Expenses	163,044.00	Includes taxes, benefits, salaries for administrative management. There is a 29% payroll burden assessed by the Management Contract to cover such taxes, benefits, etc. This also includes contracted billing for shared accounting services in the amount of \$6,000 annually.
80-8002-00	General Operating Office Supplies	1,000.00	Supplies needed for the administrative operation of the community.
80-8002-00	Computer / IT Support	100.00	
40-7024-00	Additional Contract Services	2,000.00	2026 Aquatic Instructor May-September
80-8002-00	Uniforms	500.00	Staff Uniforms
80-8005-00	Professional Services	1,000.00	Registered Agent / Annual Audit & Tax Prep
80-8008-00	Legal Expense	300.00	The association's legal counsel provides general legal services to the association, e.g. preparation and review of legal documents, contracts, resolutions, violations enforcement, etc.
80-8014-00	Management Fees	18,000.00	The association has contracted with Troon Golf LLC to provide Management Services, Administrative Support, and Accounting over-sight and other services for the association.
80-8014-00	ERE Resort Management Fee	15,365.00	The budgeted cost for resort management fee, and related materials.
80-8008-00	Insurance Coverage	20,000.00	General Liability, D&O
80-8016-00	Printing, Newsletter, Esplanade Magazine	6,000.00	The costs associated with outsourcing production of the magazine and newsletter.
80-8016-00	Postage	300.00	Costs associated with sending out budget notices to the community members and sending checks received to the management office for processing and deposit.
80-8060-00	Lifestyle Event Expenses	14,000.00	Member social events, ie, food trucks, bingo, etc. These expenses are offset by the Revenue.
80-8060-00	Signature Events Expense	9,000.00	2 signature events for 2026
80-8060-00	Pool License / Permit	300.00	
80-8060-00	Movie & Music License	4,719.00	
80-8060-00	Wine & Beer License	400.00	
80-8061-00	Website	2,340.00	\$195.00 / per month. The costs associated with running the website and paying for the mass e-blast service MailChimp.
80-8060-00	Dues & Subscriptions	-	
80-8081-00	Welcoming Committee	500.00	
80-8083-00	Social Committee	1,200.00	
80-8060-00	Proxy Cards	500.00	Amenity Key Fobs
80-8060-00	Decorations	3,000.00	Holiday Lighting install for Venue contract
80-8060-00	Bank Charges	600.00	Square App & Coupon Books
		264,168.00	
Expenses - Reserves Funded			
90-9510-00	Capital Reserves	23,000.00	23 Forecasted Closings x \$1,000.00 Capital Contribution + Current Balance
Expense Accounts Total			
Operating Accounts Net		-\$114,307.76	