EXHIBIT B
PRESTONWOOD PUBLIC IMPROVEMENT DISTRICT
PRELIMINARY SERVICE PLAN 2026-2030

REVENUE	% *	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET
Calendar Year Beginning Balance		$132,000	$176,172	$181,296	$181,108	$175,080
Net Assessment Revenue		$645,822	$636,857	$663,131	$690,456	$718,875
TOTAL REVENUE AND RESERVES		**$777,822**	**$813,029**	**$844,428**	**$871,565**	**$893,955**
Public Safety[2]	86%	$514,500	$540,225	$567,236	$595,598	$625,378
Audit & Insurance[3 4]	5%	$31,500	$33,075	$34,729	$36,465	$38,288
Administrative[5]	9%	$55,650	$58,433	$61,354	$64,422	$67,643
Renewal Fee [6]	0%	-	-	-	-	-
TOTAL EXPENDITURES	**100%**	**$601,650**	**$631,733**	**$663,319**	**$696,485**	**$731,309**
RESERVES	**23%**	**$176,172**	**$181,296**	**$181,108**	**$175,080**	**$162,645**

* The % for each service category is calculated by dividing each category $ amount by total expenditures.

2026 estimated Assessments @ $0.08 per $100 valuation, less administrative fees and contingency for delinquent and/or protested accounts, as well as exempt accounts.

[1] Public Safety includes officer comp, bonus pool and car rental.

[2] Assumes annual audit paid 100% by PID, consistent with current arrangement with a 5% annual cost increase. Insurance premium costs increase 5% annually.

[3] Assumes insurance split with PHA consistent with current arrangements based on value received by both parties.

[4] Assumes 5% annual increase in management fee (starting at $50,000) and other admin costs.

[5] Assumes 5% annual increase in management fee (starting at $50,000) and other admin costs.

[6] PID creation/renewal Application fee, payable at end of term.