

EXHIBIT B
PRESTONWOOD PUBLIC IMPROVEMENT DISTRICT
FINAL SERVICE PLAN 2025-2029

	%*	2025	2026	2027	2028	2029
REVENUES AND RESERVES		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Calendar Year Beginning Balance		\$132,000	\$176,172	\$203,564	\$213,092	\$203,451
Net Assessment Revenue		\$645,822	\$659,125	\$672,847	\$686,844	\$725,392
TOTAL REVENUES AND RESERVES		\$777,822	\$835,297	\$876,411	\$899,936	\$928,843
Public Safety ¹	86%	\$514,500	\$540,225	\$567,236	\$595,598	\$625,378
Audit & Insurance ^{2,3}	5%	\$31,500	\$33,075	\$34,729	\$36,465	\$38,288
Administrative ⁴	9%	\$55,650	\$58,433	\$61,354	\$64,422	\$67,643
Renewal Fee	0%	-	-	-	-	-
TOTAL EXPENDITURES	100%	\$601,650	\$631,733	\$663,319	\$696,485	\$731,309
RESERVES	23%	\$176,172	\$203,564	\$213,092	\$203,451	\$197,534

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

¹ Public Safety includes officer comp, bonus pool and car rental. Assumes 5% annual increase effective January 1st.

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.