

Exhibit B
Prestonwood Public Improvement District
Service Plan 2023-2027

	Forecast	Forecast	Forecast	Forecast	Forecast
Revenue & Reserves	2023	2024	2025	2026¹	2027¹
Calendar Year Beginning Balance	\$228,000	\$134,000	\$98,986	\$60,599	\$29,978
Net Assessment Revenue	\$400,000	\$478,036	\$487,924	\$498,010	\$508,324
Exempt Jurisdictions	\$0	\$0	\$0	\$0	\$0
Interest on Cash balances	\$0	\$0	\$0	\$0	\$0
Total Income & Reserves	\$628,000	\$612,036	\$586,910	\$558,609	\$538,301
PID Services					
Public Safety ²	86%	\$440,600	\$451,624	\$451,624	\$451,624
Audit & Insurance ^{3,4}	5%	\$26,250	\$27,563	\$28,941	\$27,563
Administrative ⁵	9%	\$44,000	\$47,124	\$48,066	\$47,124
Total Disbursements	\$494,000	\$513,050	\$526,311	\$528,631	\$526,311
Reserve	27%	\$134,000	\$98,986	\$60,599	\$11,991

Assumptions

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

1. Years beyond 2025 is an estimate pending successful renewal.
2. Assumes 4% raise in annual officer compensation in effective January 1 and a \$35,000 annual bonus pool
3. Assumes annual audit paid 100% by PID, consistent with current arrangement, and a 5% annual cost increase.
4. Assumes insurance split with PHA consistent with current arrangements based on value received by both parties
5. Assumes annual \$40,000 management fee and a 5% increase in other admin costs annually