EXHIBIT B
PRESTONWOOD PUBLIC IMPROVEMENT DISTRICT
PRELIMINARY SERVICE PLAN 2027-2031

	% *	2027 BUDGET	2028 BUDGET	2029 BUDGET	2030 BUDGET	2031 BUDGET
REVENUE						
Calendar Year Beginning Balance		400,000	371,706	336,405	315,119	286,724
Net Assessment Revenue		$611,856	$636,857	$684,479	$712,658	$741,965
TOTAL REVENUE AND RESERVES		**$1,011,856**	**$1,008,563**	**$1,020,884**	**$1,027,777**	**$1,028,688**
EXPENDITURES						
Public Safety [1]	86%	$553,000	$580,650	$609,683	$640,167	$672,175
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 [5]	0%	-	-	-	-	-
TOTAL EXPENDITURES	**100%**	**$640,150**	**$672,158**	**$705,765**	**$741,054**	**$778,106**
RESERVES	**37%**	**$371,706**	**$336,405**	**$315,119**	**$286,724**	**$250,582**
TOTAL EXPENDITURES/RESERVES		**$1,011,856**	**$1,008,563**	**$1,020,884**	**$1,027,777**	**$1,028,688**

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

2027 estimated Assessments @ $0.0775 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] PID creation/renewal Application fee, payable at end of term.