

EXHIBIT B
HALPERIN PARK PUBLIC IMPROVEMENT DISTRICT
PRELIMINARY SERVICE PLAN 2027-2031

		2027	2028	2029	2030	2031
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUE		% [†]				
Fund Balance from Previous Year		\$0	\$2	\$526	\$866	\$1,327
Interest on Cash Balances			\$0	\$0	\$0	\$0
Net Assessment Revenue **		\$134,540	\$143,285	\$152,599	\$162,518	\$173,081
TOTAL REVENUE		\$134,540	\$143,287	\$153,125	\$163,384	\$174,408
EXPENDITURES						
Safety & Security ¹		76.6%	\$110,271	\$117,990	\$126,249	\$135,087
Administration ²		15.0%	\$21,190	\$22,969	\$24,508	\$26,161
Audit ³		3.7%	\$5,000	\$5,000	\$5,000	\$5,000
Insurance ⁴		4.7%	\$6,300	\$6,300	\$6,300	\$6,300
PID Renewal Fee ⁵		0.0%	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		100.0%	\$142,761	\$152,259	\$162,057	\$172,548
FUND BALANCE / RESERVES ^{††}		0.0%	\$526	\$866	\$1,327	\$1,860
TOTAL EXPENDITURES & RESERVES			\$143,287	\$153,125	\$163,384	\$174,408
2027 estimated Assessments @ \$.15 per \$100 valuation, less administrative fees and contingency for delinquent and/or protested accounts, as well as exempt accounts.						
** Net assessment reflects the deduction of City and County fees from the gross assessment collection.						
† The % for each expense service category is calculated by dividing the \$ amount of each category by the total revenue. The carryover % is calculated by dividing the total carryover \$ amount by the net assessment revenue.						
†† Estimated PID funds to carry over to the new service plan year to be utilized for petitioned services.						
¹ Ongoing security officers to patrol the park 24/7, with off-park security services implemented beginning in Year 2031 and in subsequent years if total PID revenues exceed \$275,000.						
² PID overhead costs to operate and maintain PID functions, including payroll, rent, and annual property owner notice mailing.						
³ Cost for contractual required annual independent audit.						
⁴ Cost for contractual required insurance coverage as applicable (i.e. Workers' Comp & Employers Liability, Business Automobile Liability, Commercial General Liability, Commercial Crime, Directors and Officers/Professional Liability).						
⁵ PID creation/renewal Application fee, payable at end of term.						