

**Exhibit B  
Prestonwood Public Improvement District  
Service Plan 2021-2025**

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Estimated annual assessment rate requirement	\$0.08	\$0.08	\$0.08	\$0.08	\$0.08
Estimated annual aggregate property valuation increase <sup>1</sup>	\$0.01	\$0.01	\$0.01	\$0.01	\$0.01
Estimated annual aggregate property valuation	\$535,514,098	\$538,191,669	\$540,882,627	\$543,587,040	\$546,304,975
<b>Revenue &amp; Reserves</b>					
Calendar Year Beginning Balance	\$180,000	\$177,335	\$179,598	\$164,006	\$129,835
Gross Assessment Revenue	\$441,799	\$463,889	\$463,889	\$463,889	\$463,889
PID Oversight Charge from City	-\$16,364	-\$16,364	-\$16,364	-\$16,364	-\$16,364
Retainage funds Returned <sup>2</sup>	\$0	\$0	\$0	\$0	\$0
Net Assessment Revenue	\$425,435	\$447,525	\$447,525	\$447,525	\$447,525
Exempt Jurisdictions	\$0	\$0	\$0	\$0	\$0
Interest on Cash balances	\$0	\$0	\$0	\$0	\$0
Total Income & Reserves	\$605,435	\$624,860	\$627,123	\$611,531	\$577,359
<b>PID Services</b>					
Public Safety <sup>3</sup>	92%	\$393,750	\$409,500	\$425,880	\$442,915
Audit & Insurance <sup>4,5</sup>	6%	\$24,150	\$25,358	\$26,625	\$27,957
Administrative <sup>6</sup>	2%	\$10,200	\$10,404	\$10,612	\$10,824
Total Disbursements		\$428,100	\$445,262	\$463,117	\$481,696
<b>Reserve</b>		\$177,335	\$179,598	\$164,006	\$129,835
<b>Assumptions</b>					
1. Assumes .05% increase in aggregate appraisal values in 2022 and 0% thereafter					
2. Assumes \$2.00 raise in annual officer compensation in 2020 starting on Aug 1, and 4% annually thereafter					
3. Assumes annual audit paid 100% by PID with a 5% annual cost increase. Insurance premium costs increase 5% as well.					
4. Assumes insurance split with PHA more in line with value received under coverages. Consistent with current arrangements					
5. Assumes a 2% annual increase in admin fees.					