

Exhibit B
LAKE HIGHLANDS PUBLIC IMPROVEMENT DISTRICT
FIVE YEAR SERVICE PLAN (2021-2025)

	2021	2022	2023 ⁽⁵⁾	2024 ⁽⁵⁾	2025 ⁽⁵⁾
INCOME					
Gross Assessment Revenue	\$ 927,328.67	\$ 1,075,701.26	\$ 1,247,813.46	\$ 1,447,463.61	\$ 1,679,057.79
Net Assessment	\$ 871,606.49	\$ 1,012,560.44	\$ 1,176,067.04	\$ 1,365,734.68	\$ 1,585,749.15
Interest on Cash Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Surplus Carried Forward	\$ -	\$ -	\$ -	\$ -	\$ -
Total Income	\$ 871,606.49	\$ 1,012,560.44	\$ 1,176,067.04	\$ 1,365,734.68	\$ 1,585,749.15
EXPENSES					
Renewal/Creation Fee					
Public Safety ⁽¹⁾	45% \$ 392,222.92	\$ 455,652.20	\$ 529,230.17	\$ 614,580.61	\$ 713,587.12
Improvements ⁽²⁾	33% \$ 287,630.14	\$ 334,144.95	\$ 388,102.12	\$ 450,692.44	\$ 523,297.22
Promotion ⁽³⁾	6% \$ 52,296.39	\$ 60,753.63	\$ 70,564.02	\$ 81,944.08	\$ 95,144.95
Administration ⁽⁴⁾	10% \$ 87,160.65	\$ 101,256.04	\$ 117,606.70	\$ 136,573.47	\$ 158,574.92
Audit	2% \$ 17,432.13	\$ 20,251.21	\$ 23,521.34	\$ 27,314.69	\$ 31,714.98
Insurance	4% \$ 34,864.26	\$ 40,502.42	\$ 47,042.68	\$ 54,629.39	\$ 63,429.97
Total Expenses	\$ 871,606.49	\$ 1,012,560.44	\$ 1,176,067.04	\$ 1,365,734.68	\$ 1,585,749.15
Surplus Carried Forward	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

The assessment amount is approximately equal to \$0.13 per \$100 of appraised value as determined by the Dallas Central Appraisal District (DCAD).
Net assessment reflects the deduction of City and County fees from the gross assessment collection.

⁽¹⁾ Regular Security Patrol, patrol vehicle lease and related expenses

⁽²⁾ Design, construction, and supplemental enhanced upkeep of non-standard ROW improvements, medians, and park improvements.

⁽³⁾ Website, marketing and outreach, marketing materials, promotion, community events, business development

⁽⁴⁾ Office supplies, administration, notice mailings

⁽⁵⁾ 2023, 2024 and 2025 Assessments are an estimate pending a successful renewal.