

**Exhibit B**

**LAKE HIGHLANDS PUBLIC IMPROVEMENT DISTRICT  
SERVICE PLAN 2023 TO 2027**

		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	
<b>REVENUE</b>							
	<b>Fund Balance from previous year</b>	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	
*	<b>Net Assessment Revenue</b>	1,169,646	1,403,575	1,684,290	2,021,148	2,425,378	
	<b>TOTAL REVENUE</b>	<b>1,289,646</b>	<b>1,523,575</b>	<b>1,804,290</b>	<b>2,141,148</b>	<b>2,545,378</b>	
<b>EXPENDITURES</b>							
1	Public Safety	45%	526,341	631,609	757,931	909,517	1,091,420
2	Public Area Improvements	33%	385,983	463,180	555,816	666,979	800,375
3	Promotion/Marketing/Programing	6%	70,179	84,215	101,057	121,269	145,523
4	Administration	15%	169,599	203,518	244,222	293,067	351,680
	Audit	1%	11,696	14,036	16,843	20,211	24,254
	Insurance	1%	5,848	7,018	8,421	10,106	12,127
	<b>TOTAL OPERATING EXPENDITURES</b>		<b>1,169,646</b>	<b>1,403,575</b>	<b>1,684,290</b>	<b>2,021,148</b>	<b>2,425,378</b>
5	Reserve for Capital Improvement Projects	10%	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000

\*\* The assessment amount is approximately equal to \$0.13 per \$100.00 valuation, and this amount reflects the deduction of City and County

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

1. Regular security patrols, patrol vehicle leases, safety lighting, crime reduction programs & events, and related expenses.
2. Median upkeep, non-standard ROW improvements, irrigation, Watercrest park & other park improvements, holiday lighting, distinctive lighting, Whitehurst improvements, non standard improvement, holiday lighting, wayfinding, signage, district art and murals, design, construction, aesthetics, graffiti removal and related services.
3. Website, marketing, outreach, marketing materials, branding efforts, programming, and business development.
4. Office management expenses, rent, staff and annual property owner notice mailings.
5. Fund balance from the previous year designated by the Board of Directors for projects that fall within the Capital Improvement and Improvements categories. These include Skillman corridor streetscape, gateway signage, Whitehurst Projects, landscape enhancements, acquisition and installation of public art and any large scale improvements.