

Exhibit B					
LAKE HIGHLANDS PUBLIC IMPROVEMENT DISTRICT FIVE YEAR SERVICE PLAN (2021-2025)					
	2021	2022	2023 ⁽⁵⁾	2024 ⁽⁵⁾	2025 ⁽⁵⁾
INCOME					
Net Assessment	\$845,782	\$953,034	\$1,107,017	\$1,285,636	\$1,492,835
Gross Assessment Revenue	\$873,312	\$1,013,042	\$1,175,129	\$1,363,149	\$1,581,253
Interest on Cash Balance	\$0	\$0	\$0	\$0	\$0
Surplus Carried Forward	\$0	\$0	\$0	\$0	\$0
County Service Fee per Account @\$2.75 * 1182	-\$3,251	-\$3,182	-\$3,182	-\$3,182	-\$3,182
3% City Service Fee	-\$6,813	-\$6,174	-\$6,174	-\$6,174	-\$6,174
2% Retainage for Protests	-\$17,466	-\$50,652	-\$58,756	-\$68,157	-\$79,063
Total Income	\$845,782	\$953,034	\$1,107,017	\$1,285,636	\$1,492,835
EXPENSES					
Renewal/Creation Fee					
Public Safety ⁽¹⁾	45%	\$380,602	\$428,865	\$498,157	\$578,536
Improvements ⁽²⁾	33%	\$279,108	\$314,501	\$365,315	\$424,260
Promotion ⁽³⁾	6%	\$50,747	\$57,182	\$66,421	\$77,138
Administration ⁽⁴⁾	10%	\$84,578	\$95,303	\$110,702	\$128,564
Audit	2%	\$16,916	\$19,061	\$22,140	\$25,713
Insurance	4%	\$33,831	\$38,121	\$44,281	\$51,425
Total Expenses	\$845,782	\$953,034	\$1,107,017	\$1,285,636	\$1,492,835
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.					