

**Exhibit B
LAKE HIGHLANDS PUBLIC IMPROVEMENT DISTRICT
FIVE YEAR SERVICE PLAN (2022-2026)**

	%*	2022	2023 ⁽⁵⁾	2024 ⁽⁵⁾	2025 ⁽⁵⁾	2026 ⁽⁵⁾
INCOME						
Reserve for capital improvement projects (6)		\$ 60,000	\$ 58,741	\$ 58,742	\$ 58,742	\$ 58,743
Net Assessment**		\$ 923,217	\$ 1,072,752	\$ 1,246,141	\$ 1,447,271	\$ 1,680,582
Total Income		\$ 983,217	\$ 1,131,493	\$ 1,304,883	\$ 1,506,013	\$ 1,739,325
EXPENSES						
Renewal	2%	\$ 15,000				
Public Safety ⁽¹⁾	42%	\$ 412,951	\$ 482,738	\$ 560,763	\$ 651,272	\$ 756,262
Improvements ⁽²⁾	33%	\$ 324,462	\$ 354,008	\$ 411,227	\$ 477,599	\$ 554,592
Promotion ⁽³⁾	5%	\$ 49,161	\$ 64,365	\$ 74,768	\$ 86,836	\$ 100,835
Administration ⁽⁴⁾	9%	\$ 88,490	\$ 107,275	\$ 124,614	\$ 144,727	\$ 168,058
Audit	1%	\$ 14,748	\$ 21,455	\$ 24,923	\$ 28,945	\$ 33,612
Insurance	2%	\$ 19,664	\$ 42,910	\$ 49,846	\$ 57,891	\$ 67,223
Expenses		\$ 924,476	\$ 1,072,751	\$ 1,246,141	\$ 1,447,270	\$ 1,680,582
Reserve for capital improvement projects (6)	6%	\$ 58,741	\$ 58,742	\$ 58,742	\$ 58,743	\$ 58,743
Total Expenses and Reserve		\$ 983,217	\$ 1,131,493	\$ 1,304,883	\$ 1,506,013	\$ 1,739,325

Notes:

* The % for each service category is calculated by dividing them by total expenses and reserve

** 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, 2025 and 2026 Assessments are an estimate pending a successful renewal.

⁽⁶⁾ Surplus carried forward for capital improvements.