

**EXHIBIT B  
NORTH LAKE HIGHLANDS PUBLIC IMPROVEMENT DISTRICT  
FINAL SERVICE PLAN 2024-2028**

REVENUE	% **	2024	2025 ***	2026 ***	2027 ***	2028 ***
		BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
Fund Balance from Previous Year		\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
Net Assessment Revenue *		\$748,360	\$898,032	\$1,077,638	\$1,293,166	\$1,551,799
<b>TOTAL REVENUE</b>		<b>\$823,360</b>	<b>\$973,032</b>	<b>\$1,152,638</b>	<b>\$1,368,166</b>	<b>\$1,626,799</b>
<b>EXPENDITURES</b>						
Public Safety <sup>1</sup>	54%	\$404,114	\$484,937	\$581,925	\$698,310	\$837,972
Improvements <sup>2</sup>	23%	\$172,123	\$206,547	\$247,857	\$297,428	\$356,914
Promotion <sup>3</sup>	6%	\$44,902	\$53,882	\$64,658	\$77,590	\$93,108
Administration <sup>4</sup>	14%	\$107,764	\$129,317	\$155,180	\$186,216	\$223,459
Audit	2%	\$14,967	\$17,961	\$21,553	\$25,863	\$31,036
Insurance	1%	\$4,490	\$5,388	\$6,466	\$7,759	\$9,311
<b>TOTAL OPERATING EXPENDITURES</b>	<b>100%</b>	<b>\$748,360</b>	<b>\$898,032</b>	<b>\$1,077,638</b>	<b>\$1,293,166</b>	<b>\$1,551,799</b>
<b>RESERVE FOR CAPITAL IMPROVEMENT PROJECTS <sup>5</sup></b>	<b>9%</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>TOTAL OPERATING EXPENDITURES &amp; RESERVE</b>		<b>\$823,360</b>	<b>\$973,032</b>	<b>\$1,152,638</b>	<b>\$1,368,166</b>	<b>\$1,626,799</b>

\* The assessment amount is approximately equal to \$0.12 per \$100.00 valuation, and this amount reflects the deduction of City and County fees from the gross assessment collection.

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

\*\*\* Years beyond 2024 is an estimate pending successful renewal.

<sup>1</sup> Public Safety consists of enhanced neighborhood patrols, security enhancements, emergency preparedness.

<sup>2</sup> Improvements include aesthetic improvements, acquisition and installation of public art, the establishment of parks and youth recreation sites, and educational programming.

<sup>3</sup> Promotion includes business recruitment related expenses, branding efforts, marketing and outreach efforts and materials, and advertising.

<sup>4</sup> Administrative costs include management fee, annual tax preparation, bookkeeping charges, office supplies, and postage for public notifications.

<sup>5</sup> Capital Improvements from the previous year designated by the Board of Directors for projects that fall within the Capital Improvement categories. These include Skillman corridor streetscape, gateway signage, Forest/Audelia/Skillman median, landscape enhancements, Forest Audelia Park, acquisition and installation of public art and any large scale improvements.

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**EXHIBIT B  
NORTH LAKE HIGHLANDS PUBLIC IMPROVEMENT DISTRICT  
FINAL SERVICE PLAN 2025-2029**

	% ***	2025 BUDGET	2026 BUDGET	2027 BUDGET	2028 BUDGET	2029 BUDGET
<b>REVENUE</b>						
Fund Balance from Previous Year *		\$120,000	\$120,000	\$120,000	\$120,000	\$120,000
Net Assessment Revenue **		\$1,034,623	\$1,241,548	\$1,489,857	\$1,787,829	\$2,145,394
<b>TOTAL REVENUE</b>		<b>\$1,154,623</b>	<b>\$1,361,548</b>	<b>\$1,609,857</b>	<b>\$1,907,829</b>	<b>\$2,265,394</b>
<b>EXPENDITURES</b>						
Public Safety <sup>1</sup>	48%	\$496,619	\$595,943	\$715,131	\$858,158	\$1,029,789
Public Area Improvements <sup>2</sup>	30%	\$310,387	\$372,464	\$446,957	\$536,349	\$643,618
Promotion/Marketing/Programming <sup>3</sup>	6%	\$62,077	\$74,493	\$89,391	\$107,270	\$128,724
Administration <sup>4</sup>	14%	\$148,986	\$178,783	\$214,539	\$257,447	\$308,937
Audit	1%	\$10,346	\$12,415	\$14,899	\$17,878	\$21,454
Insurance	1%	\$6,208	\$7,449	\$8,939	\$10,727	\$12,872
<b>TOTAL EXPENDITURES</b>	<b>100%</b>	<b>\$1,034,623</b>	<b>\$1,241,548</b>	<b>\$1,489,857</b>	<b>\$1,787,829</b>	<b>\$2,145,394</b>
<b>FUND BALANCE / RESERVES <sup>5</sup></b>	<b>12%</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>
<b>TOTAL EXPENDITURES &amp; RESERVES</b>		<b>\$1,154,623</b>	<b>\$1,361,548</b>	<b>\$1,609,857</b>	<b>\$1,907,829</b>	<b>\$2,265,394</b>

\* Estimated North Lake Highlands PID funds from the earlier term to carryover to the new term to be utilized for petitioned services.

\*\* Assumes a 20% increase in property values each year based on the future growth and development of Lake Highlands.

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

<sup>1</sup> Including security patrols, patrol vehicle leases, safety lighting, crime reduction programs & events, and related expenses.

<sup>2</sup> Including median upkeep, non-standard ROW improvements, irrigation, holiday lighting, distinctive lighting, streetscapes improvements, non standard improvements, wayfinding, signage, district art and murals, design, construction, graffiti removal, related services, aesthetic improvements, the establishment of parks and youth recreation sites, and educational programming.

<sup>3</sup> Including website, marketing, outreach, marketing materials, branding efforts, programming, and business development.

<sup>4</sup> Including office management expenses, rent, staff and annual property owner notice mailings.

<sup>5</sup> Estimated fund balance from the previous year designated by the Board of Directors for projects that falls within the Capital Improvement Categories, which include: Forest Audelia/Skillman Median; Skillman Corridor Master Plan; District Art; Forest Audella Intersection/Crosswalk; Skillman Bridge Gateway Signage; Forest Audella Park; Banner Program; and any large scale improvements.

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