EXHIBIT B NORTH LAKE HIGHLANDS PUBLIC IMPROVEMENT DISTRICT SERVICE PLAN 2023 TO 2027

	%**	2022		2022	%**		2023		2024		2025***		2026***		2027***
/ENUE		Adopted		Amended											
Fund Balance from previous year		\$115,000		\$65,000		\$	65,372	\$	65,372	\$	65,372	\$	65,372	\$	65,372
Net Assessment Revenue		\$532,737		\$532,737		\$	656,019	\$	787,223	\$	944,667	\$	1,133,601	\$	1,360,321
TOTAL REVENUE	-	\$647,737		\$597,737		\$	721,391	\$	852,595	\$	1,010,039	\$	1,198,973	\$	1,425,693
PENDITURES															
Public Safety	55%	\$356,255	61%	\$323,005	54%	\$	354,250	\$	425,100	\$	510,120	\$	612,144	\$	734,573
Improvements	23%	\$148,980	23%	\$122,530	23%	\$	150,884	\$	181,061	\$	217,273	\$	260,728	\$	312,874
Promotion	6%	\$38,864	8%	\$41,964	6%	\$	39,361	\$	47,233	\$	56,680	\$	68,016	\$	81,619
Administration	10%	\$64,774	5%	\$27,714	14%	\$	94,467	\$	113,360	\$	136,032	\$	163,239	\$	195,886
Audit	2%	\$12,955	3%	\$13,955	2%	\$	13,120	\$	15,744	\$	18,893	\$	22,672	\$	27,206
Insurance	4%	\$25,909	1%	\$3,197	1%	\$	3,936	\$	4,723	\$	5,668	\$	6,802	\$	8,162
OTAL OPERATING EXPENDITURES		\$647,737		\$532,365			656,019		787,223		944,667		1,133,601		1,360,321
Reserve for Capital Improvement Projects TOTAL EXPENDITURES & RESERVE		-	12%	\$65,372 \$597,737	10%	\$	65,372 \$721,391	\$	65,372 \$852,595	\$	65,372 \$1,010,039	\$	65,372 \$1,198,973	\$	65,372 \$1,425,693
	Net Assessment Revenue TOTAL REVENUE PENDITURES Public Safety Improvements Promotion Administration Audit Insurance TOTAL OPERATING EXPENDITURES Reserve for Capital Improvement Projects	Fund Balance from previous year Net Assessment Revenue TOTAL REVENUE PENDITURES Public Safety 55% Improvements 23% Promotion 6% Administration 10% Audit 2% Insurance 4% OTAL OPERATING EXPENDITURES Reserve for Capital Improvement Projects	Fund Balance from previous year \$115,000 Net Assessment Revenue \$532,737 TOTAL REVENUE \$647,737 Pendic Safety 55% \$356,255 Improvements 23% \$148,980 Promotion 6% \$38,864 Administration 10% \$64,774 Audit 2% \$12,955 Insurance 4% \$25,909 TOTAL OPERATING EXPENDITURES \$647,737	Fund Balance from previous year \$115,000 Net Assessment Revenue \$532,737 TOTAL REVENUE \$647,737 Pendic Safety 55% \$356,255 61% Improvements 23% \$148,980 23% Promotion 6% \$38,864 8% Administration 10% \$64,774 5% Audit 2% \$12,955 3% Insurance 4% \$25,909 1% FOTAL OPERATING EXPENDITURES \$647,737 \$647,737	VENUE Adopted Amended Fund Balance from previous year \$115,000 \$65,000 Net Assessment Revenue \$532,737 \$532,737 TOTAL REVENUE \$647,737 \$597,737 Pendic Safety 55% \$356,255 61% \$323,005 Improvements 23% \$148,980 23% \$122,530 Promotion 6% \$38,864 8% \$41,964 Administration 10% \$64,774 5% \$27,714 Audit 2% \$12,955 3% \$13,955 Insurance 4% \$25,909 1% \$3,197 OTAL OPERATING EXPENDITURES \$647,737 \$532,365	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted

^{*} 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.

- 1. Public Safety consists of enhanced neighborhood patrols, security enhancements, emergency preparedness.
- 2. Improvements include aesthetic improvements, acquisition and instillation of public art, the establishment of parks and youth recreation sites, and educational programming.
- 3. Promotion includes business recruitment related expenses, branding efforts, marketing and outreach efforts and materials, and advertising.
- 4. Administrative costs include management fee, annual tax preparation, bookkeeping charges, office supplies, and postage for public notifications.
- 5. Capital Improvements. 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, Forest/Audelia/Skillman median, landscape enhancements, Forest Audelia

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

^{***} Years beyond 2025 is an estimate pending successful renewal.