

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

		%	%**	2023	2024	2025	2026	2027
REVENUE								
	Fund Balance from previous year			\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
*	Net Assessment Revenue			1,096,716	1,316,059	1,579,271	1,895,125	2,274,150
	TOTAL REVENUE			1,216,716	1,436,059	1,699,271	2,015,125	2,394,150
EXPENDITURES								
1	Public Safety	4	45%	493,522	592,227	710,672	852,806	1,023,368
2	Public Area Improvements	3	33%	361,916	434,300	521,159	625,391	750,470
3	Promotion/Marketing/Programing	6	6%	65,803	78,964	94,756	113,708	136,449
4	Administration	1	14%	159,024	190,829	228,994	274,793	329,752
	Audit	1	1%	10,967	13,161	15,793	18,951	22,742
	Insurance	1	1%	5,484	6,580	7,896	9,476	11,371
	TOTAL OPERATING EXPENDITURES			1,096,716	1,316,059	1,579,271	1,895,125	2,274,150
5	Reserve for Capital Improvement Projects	1	11%	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
	TOTAL EXPENDITURES & RESERVE			\$1,216,716	\$1,436,059	\$1,699,271	\$2,015,125	\$2,394,150

* The assessment amount is approximately equal to \$0.13 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.

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.

	Capital Improvements - Project Priority List			
	Priority #	Project Name	Timeline	Approximate LHPID Assessment \$\$ committed towards the project
	1	Pegasus /Sculpture Landscape	2022-2023	30K
	2	Church Road Trestle	2022-2023	
	3	Skillman Abrams Median (North)	2022	100K
	4	Skillman Abrams Median (South)	2022	0
	5	Skillman Corridor Master Plan	present - 2030	1M
	6	Utility Boxes (Art Wrap)	2022-2023	unsure

Other funding sources (Y,N, unknown)
Y
Y
N
Y
Y
Y