

*Highlands County Board of County Commissioners  
Adopted Capital Financial Strategy  
FY 2010/2011 thru 2019/2020*

**CFS SUMMARY**

Updated: 01/18/2011

| CATEGORY / PROJECT NAME                             | FY10-11           | FY11-12           | FY12-13          | FY13-14          | FY14-15          | FY15-16          | FY16-17          | FY17-18          | FY18-19          | FY19-20           | 10 - YEAR TOTAL   |
|---|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|
| <b>LOCAL OPTION SALES TAX SUMMARY</b>               |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| <b>ESTIMATED GENERATED REVENUES:</b>                |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| LOCAL OPTION SALES TAX                              | 6,700,000         | 6,834,000         | 7,039,020        | 7,250,191        | 7,467,696        | 7,691,727        | 7,922,479        | 8,160,153        | 8,404,958        | 8,657,107         | 76,127,331        |
| INTEREST EARNINGS                                   | 150,000           | 151,500           | 153,015          | 154,545          | 156,091          | 157,652          | 159,228          | 160,820          | 162,429          | 164,053           | 1,569,332         |
| INTERLOCAL CITY OF SEBRING PARKWAY CONSTRUCTION     | 300,000           | 300,000           | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          | 0                | 0                | 0                 | 2,100,000         |
| LOAN PROCEEDS                                       | 0                 | 5,000,000         | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 5,000,000         |
| FUND BALANCE  | 5,500,000         | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 5,500,000         |
| <b>TOTAL GENERATED REVENUES:</b>                    | <b>12,650,000</b> | <b>12,285,500</b> | <b>7,492,035</b> | <b>7,704,736</b> | <b>7,923,787</b> | <b>8,149,379</b> | <b>8,381,707</b> | <b>8,320,974</b> | <b>8,567,387</b> | <b>8,821,160</b>  | <b>90,296,663</b> |
| <b>EXPENSES FOR GENERATED REVENUES:</b>             |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| DEBT SERVICES                                       | 1,727,250         | 2,424,089         | 2,423,938        | 2,421,330        | 2,422,537        | 2,423,270        | 2,423,108        | 2,426,632        | 2,420,388        | 582,458           | 21,695,000        |
| TRANSPORTATION - LOCAL OPTION SALES TAX             | 4,476,485         | 4,516,292         | 4,345,357        | 4,532,936        | 5,426,009        | 6,369,270        | 5,467,614        | 5,339,285        | 5,629,438        | 5,928,934         | 52,031,620        |
| PARKS AND RECREATION - LOCAL OPTION SALES TAX       | 179,005           | 179,005           | 179,005          | 179,005          | 179,005          | 179,005          | 179,005          | 179,005          | 179,005          | 500,000           | 2,111,045         |
| GENERAL GOVT/PUBLIC SAFETY - LOCAL OPTION SALES TAX | 1,993,210         | 5,480,534         | 260,810          | 116,351          | 273,147          | 128,277          | 334,690          | 591,425          | 148,496          | 155,921           | 9,482,860         |
| RESERVE FOR CONTINGENCY - LOCAL OPTION SALES TAX    | 220,000           | 400,000           | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 400,000           | 3,820,000         |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>       | <b>8,595,950</b>  | <b>12,999,919</b> | <b>7,609,110</b> | <b>7,649,622</b> | <b>8,700,698</b> | <b>9,499,822</b> | <b>8,804,417</b> | <b>8,936,347</b> | <b>8,777,327</b> | <b>7,567,313</b>  | <b>89,140,525</b> |
| <b>GRANTS / REIMBURSEMENTS SUMMARY</b>              |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| <b>ESTIMATED GENERATED REVENUES:</b>                |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| INTERLOCAL AGREEMENTS / REIMBURSEMENTS              | 41,305            | 29,884            | 30,721           | 31,587           | 32,484           | 33,413           | 34,374           | 35,370           | 35,370           | 35,370            | 339,875           |
| INTERFUND TRANSFERS                                 | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 0                 |
| TRANSFERRED FUNDING                                 | 2,698,212         | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 2,698,212         |
| GRANT REVENUE                                       | 3,558,049         | 0                 | 0                | 0                | 0                | 3,888,598        | 0                | 0                | 0                | 0                 | 7,446,647         |
| CONSERVATION LAND ACQUISITION FUNDS                 | 150,000           | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 | 150,000           |
| <b>TOTAL GENERATED REVENUES:</b>                    | <b>6,447,566</b>  | <b>29,884</b>     | <b>30,721</b>    | <b>31,587</b>    | <b>32,484</b>    | <b>3,922,011</b> | <b>34,374</b>    | <b>35,370</b>    | <b>35,370</b>    | <b>35,370</b>     | <b>10,634,734</b> |
| <b>EXPENSES FOR GENERATED REVENUES:</b>             |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| DEBT SERVICE  | -                 | -                 | -                | -                | -                | -                | -                | -                | -                | -                 | -                 |
| TRANSPORTATION PROJECTS (Parkway)                   | 5,739,517         | 29,884            | 30,721           | 31,587           | 32,484           | 3,922,011        | 34,374           | 35,370           | 35,370           | 35,370            | 9,926,685         |
| BUILDING PROJECTS                                   | -                 | -                 | -                | -                | -                | -                | -                | -                | -                | -                 | -                 |
| CONSERVATION LAND ACQUISITION PROJECTS              | 708,049           | -                 | -                | -                | -                | -                | -                | -                | -                | -                 | 708,049           |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>       | <b>6,447,566</b>  | <b>29,884</b>     | <b>30,721</b>    | <b>31,587</b>    | <b>32,484</b>    | <b>3,922,011</b> | <b>34,374</b>    | <b>35,370</b>    | <b>35,370</b>    | <b>35,370</b>     | <b>10,634,734</b> |
| <b>DEVELOPER CONTRIBUTIONS SUMMARY</b>              |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| <b>ESTIMATED GENERATED REVENUES:</b>                |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| DEVELOPER CONTRIBUTIONS                             | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 95,764,806        | 95,764,806        |
| <b>TOTAL GENERATED REVENUES:</b>                    | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>95,764,806</b> | <b>95,764,806</b> |
| <b>EXPENSES FOR GENERATED REVENUES:</b>             |                   |                   |                  |                  |                  |                  |                  |                  |                  |                   |                   |
| DEVELOPER CONTRIBUTION PROJECTS                     | 0                 | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 95,764,806        | 95,764,806        |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>       | <b>0</b>          | <b>0</b>          | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>95,764,806</b> | <b>95,764,806</b> |

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| CATEGORY / PROJECT NAME                       | FY10-11 | FY11-12 | FY12-13   | FY13-14   | FY14-15   | FY15-16   | FY16-17 | FY17-18   | FY18-19   | FY19-20   | 10 - YEAR TOTAL |
|---|---------|---------|-----------|-----------|-----------|-----------|---------|-----------|-----------|-----------|-----------------|
| <b>IMPACT FEE FUNDING SUMMARY</b>             |         |         |           |           |           |           |         |           |           |           |                 |
| <b>REMAINING BALANCE (unallocated funds):</b> |         |         |           |           |           |           |         |           |           |           |                 |
| CORRECTIONS                                   | 0       | 47,817  | 106,075   | 175,943   | 258,703   | 355,751   | 0       | 127,814   | 0         | 167,603   |                 |
| LAW ENFORCEMENT                               | 29,567  | 43,609  | 61,048    | 82,367    | 108,108   | 138,875   | 174,640 | 216,743   | 266,013   | 57,364    |                 |
| FIRE RESCUE                                   | 0       | 54,875  | 1         | 80,337    | 175,587   | 0         | 127,622 | 1         | 169,538   | 193,832   |                 |
| EMS   | 12,727  | 19,150  | 26,991    | 36,413    | 47,595    | 60,733    | 75,744  | 93,114    | 113,093   | 22,865    |                 |
| LIBRARIES                                     | 5,401   | 22,506  | 43,326    | 68,271    | 97,790    | 5,401     | 44,800  | 90,257    | 142,394   | 59,493    |                 |
| <b>TRANSPORTATION:</b>                        |         |         |           |           |           |           |         |           |           |           |                 |
| Transportation District 1 - Avon Park Area    | 181,039 | 259,660 | 103,258   | 226,038   | 33,324    | 215,596   | 430,484 | 687,049   | 991,559   | 1,351,131 |                 |
| Transportation District 2 - Sebring Area      | 0       | 505,872 | 1,143,040 | 1,933,040 | 2,900,439 | 4,073,226 | 2       | 1,650,809 | 3,610,113 | 5,923,701 |                 |
| Transportation District 3 - Lake Placid Area  | 402,943 | 202,967 | 228,626   | 238,759   | 298,660   | 527,402   | 434,946 | 1,098,232 | 1,885,470 | 2,815,059 |                 |
| <b>PARKS &amp; RECREATION:</b>                |         |         |           |           |           |           |         |           |           |           |                 |
| Recreation District 1 - Avon Park Area        | 3,763   | 11,497  | 13,647    | 27,817    | 0         | 24,681    | 56,200  | 96,961    | 149,364   | 216,388   |                 |
| Recreation District 2 - Sebring Area          | 13,428  | 46,097  | 52,956    | 112,814   | 0         | 104,260   | 237,400 | 409,583   | 630,942   | 914,068   |                 |
| Recreation District 3 - Lake Placid Area      | 32,762  | 49,499  | 55,277    | 85,942    | 3,600     | 57,012    | 125,220 | 213,429   | 326,831   | 471,877   |                 |

**SOLID WASTE FUNDING SUMMARY**

|   |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
|---|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>ESTIMATED GENERATED REVENUES:</b>          |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| SOLID WASTE ENTERPRISE FUND                   | 11,000        | 1,425,000        | 3,588,400        | 1,797,268        | 1,531,613        | 1,266,446        | 1,431,775        | 3,317,610        | 1,493,962        | 1,370,841        | 17,373,074        |
| <b>TOTAL GENERATED REVENUES:</b>              | <b>11,000</b> | <b>1,425,000</b> | <b>3,588,400</b> | <b>1,797,268</b> | <b>1,531,613</b> | <b>1,266,446</b> | <b>1,431,775</b> | <b>3,317,610</b> | <b>1,493,962</b> | <b>1,370,841</b> | <b>17,373,074</b> |
| <b>EXPENSES FOR GENERATED REVENUES:</b>       |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| LANDFILL CONSTRUCTION & CLOSURE               | 0             | 150,000          | 120,000          | 80,000           | 190,000          | 6,000,000        | 140,000          | 2,000,000        | 150,000          | 0                | 8,830,000         |
| LANDFILL EQUIPMENT & SITE INFRASTRUCTURE      | 11,000        | 1,035,000        | 1,174,600        | 1,519,592        | 1,039,984        | 1,060,784        | 1,081,999        | 1,103,639        | 1,125,712        | 1,148,226        | 10,300,536        |
| RECYCLING EQUIPMENT & SITE INFRASTRUCTURE     | 0             | 240,000          | 2,293,800        | 197,676          | 301,630          | 205,662          | 209,775          | 213,971          | 218,250          | 222,615          | 4,103,379         |
| TRANSFERS                                     | 0             | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b> | <b>11,000</b> | <b>1,425,000</b> | <b>3,588,400</b> | <b>1,797,268</b> | <b>1,531,613</b> | <b>7,266,446</b> | <b>1,431,775</b> | <b>3,317,610</b> | <b>1,493,962</b> | <b>1,370,841</b> | <b>23,233,915</b> |

**ASSUMPTIONS AND NOTES ON CAPITAL FINANCIAL STRATEGY:**

- |   |  |
|---|--|
| <ol style="list-style-type: none"> <li>The Impact Fees were suspended by the BOCC effective July 1st of 2009.</li> <li>Please see Impact Fee section for implementation rates, inflationary factors, and growth factors.</li> </ol> | <ol style="list-style-type: none"> <li>Construction Inflationary Factors are factored into the project costs.</li> <li>The detail may not add up to the totals in some instances due to rounding.</li> </ol> |
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**LOCAL OPTION SALES TAX SECTION**

Updated: 01/18/2011

| CATEGORY / PROJECT NAME                                       | FY10-11           | FY11-12           | FY12-13          | FY13-14          | FY14-15          | FY15-16          | FY16-17          | FY17-18          | FY18-19          | FY19-20          | 10 - YEAR TOTAL   |
|---|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>ESTIMATED GENERATED REVENUES:</b>                          |                   |                   |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Local Option Sales Tax  | 6,700,000         | 6,834,000         | 7,039,020        | 7,250,191        | 7,467,696        | 7,691,727        | 7,922,479        | 8,160,153        | 8,404,958        | 8,657,107        | 76,127,331        |
| Interest Earnings   | 150,000           | 151,500           | 153,015          | 154,545          | 156,091          | 157,652          | 159,228          | 160,820          | 162,429          | 164,053          | 1,569,332         |
| Interlocal - City of Sebring Funds - Prkwy PH II Construction | 300,000           | 300,000           | 300,000          | 300,000          | 300,000          | 300,000          | 300,000          | 0                | 0                | 0                | 2,100,000         |
| Fund Balance  | 5,500,000         | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 5,500,000         |
| Loan Proceeds   | 0                 | 5,000,000         | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 5,000,000         |
| <b>TOTAL GENERATED REVENUES:</b>                              | <b>12,650,000</b> | <b>12,285,500</b> | <b>7,492,035</b> | <b>7,704,736</b> | <b>7,923,787</b> | <b>8,149,379</b> | <b>8,381,707</b> | <b>8,320,974</b> | <b>8,567,387</b> | <b>8,821,160</b> | <b>90,296,663</b> |

**EXPENSES FOR GENERATED REVENUES:**

**DEBT SERVICES**

|   |           |           |           |           |           |           |           |           |           |         |            |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------|------------|
| Debt Service - Recreation                               | 320,995   | 320,995   | 320,995   | 320,995   | 320,995   | 320,995   | 320,995   | 320,995   | 320,995   | 0       | 2,888,955  |
| Debt Service - Jail/Courthouse/Parkway                  | 1,406,255 | 1,520,636 | 1,520,485 | 1,517,877 | 1,519,084 | 1,519,817 | 1,519,655 | 1,523,179 | 1,516,935 | 0       | 13,563,923 |
| Debt Service - Law Enforcement / Corrections Facilities | 0         | 582,458   | 582,458   | 582,458   | 582,458   | 582,458   | 582,458   | 582,458   | 582,458   | 582,458 | 5,242,122  |

**TRANSPORTATION - LOCAL OPTION SALES TAX**

|  |           |           |           |           |           |           |           |           |           |           |            |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|
| Road Constructions                                   | 329,421   | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 329,421    |
| Road Resurfacing                                     | 2,337,198 | 2,576,760 | 2,705,598 | 2,840,878 | 2,982,922 | 2,733,795 | 2,870,485 | 2,899,999 | 3,044,999 | 3,197,249 | 28,189,884 |
| Road Reconstructions/Collector Roads Program         | 502,295   | 500,000   | 500,000   | 500,000   | 638,141   | 670,048   | 703,551   | 738,728   | 775,665   | 814,448   | 6,342,876  |
| Miscellaneous Land Acquisition                       | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0         | 0          |
| Sebring Parkway Maintenance (Transfer to Fund 175)   | 117,571   | 71,182    | 72,019    | 72,885    | 73,782    | 74,711    | 75,672    | 76,668    | 76,668    | 76,668    | 787,823    |
| Sidewalk/Facilities Transition Plan                  | 45,000    | 46,350    | 47,741    | 49,173    | 50,648    | 52,167    | 53,732    | 55,344    | 57,005    | 58,715    | 515,875    |
| TOSIP (Transportation Operational & Safety Imp Prog) | 120,000   | 150,000   | 200,000   | 200,000   | 200,000   | 206,000   | 212,180   | 218,545   | 225,102   | 231,855   | 1,963,682  |
| Sparrow Ave / US 27 Intersection Improvements        | 180,000   |           |           |           |           |           |           |           |           |           | 180,000    |
| Sebring Parkway Phase IV - Design & Permit           |           |           |           |           | 560,516   |           |           |           |           |           | 560,516    |
| Sebring Parkway Phase IV - Right of Way              |           |           |           |           |           | 1,482,549 |           |           |           |           | 1,482,549  |
| Sebring Parkway Phase IV- Construction               |           |           |           |           |           |           | 301,994   |           |           |           | 301,994    |
| Lake Clay Storm Water Retrofit                       | 70,000    |           |           |           |           |           |           |           |           |           | 70,000     |
| Sebring Parkway Phase II: Youth Care Thru US 27      |           |           |           |           |           |           |           |           |           |           | 0          |
| Schumacher Rd Ortega St to Blueberry Lane            |           |           |           |           |           |           |           |           |           |           | 0          |
| Sheriff Tower Road Sand Mine                         |           |           |           |           |           |           |           |           |           |           | 0          |
| Hammock Road /Lakewood Ave Intersection Improvements |           | 367,000   |           |           |           |           |           |           |           |           | 367,000    |
| Bridge #090006, CR 621 Over Muck Ditch               | 15,000    |           |           |           |           |           |           |           |           |           | 15,000     |
| Bridge #094010 Skipper Rd Over Jackson Creek         | 25,000    |           |           |           |           |           |           |           |           |           | 25,000     |
| Bridge #094034 Vaughn Rd                             | 25,000    |           |           |           |           |           |           |           |           |           | 25,000     |
| Unit 1 Refurbishment                                 |           | 35,000    |           |           |           |           |           |           |           |           | 35,000     |
| Mitigation at Shell Pit w/replacement of trailer     | 200,000   |           |           |           |           |           |           |           |           |           | 200,000    |
| Equipment for Road & Bridge                          | 360,000   | 650,000   | 700,000   | 750,000   | 800,000   | 1,000,000 | 1,100,000 | 1,200,000 | 1,300,000 | 1,400,000 | 9,260,000  |
| Equipment for Engineering/Traffic Operations         | 150,000   | 120,000   | 120,000   | 120,000   | 120,000   | 150,000   | 150,000   | 150,000   | 150,000   | 150,000   | 1,380,000  |

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|--|------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>PARKS AND RECREATION - LOCAL OPTION SALES TAX</b>       |                  |                   |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| RPAC Improvements (Unallocated)                            | 149,005          | 149,005           | 179,005          | 179,005          | 179,005          | 179,005          | 179,005          | 179,005          | 179,005          | 500,000          | 2,051,045         |
| Miracle League Funding (4yr Agreement)                     | 30,000           | 30,000            | 0                | 0                | 0                | 0                | 0                | 0                | 0                |                  | 60,000            |
| <b>GENERAL GOVT/PUBLIC SAFETY - LOCAL OPTION SALES TAX</b> |                  |                   |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Ambulance Replacement from 151                             | 100,508          | 105,534           | 110,810          | 116,351          | 122,168          | 128,277          | 134,690          | 141,425          | 148,496          | 155,921          | 1,264,180         |
| Ambulance Replacement from General Fund                    | 52,000           |                   |                  |                  |                  |                  |                  |                  |                  |                  | 52,000            |
| EMS Buildings  |                  | 150,000           |                  |                  | 150,978          |                  | 200,000          |                  |                  |                  | 500,978           |
| EMS/Fire Services Spring Lake                              |                  |                   |                  |                  |                  | 0                |                  |                  |                  |                  | 0                 |
| EMS/Fire Services Sun N Lakes/Valerie Blvd                 |                  |                   | 150,000          |                  |                  |                  |                  |                  |                  |                  | 150,000           |
| Main Station (EMS)   | 100,000          | 200,000           |                  |                  |                  |                  |                  |                  |                  |                  | 300,000           |
| Generators (2) - Fred Wild & Avon Park Elementary          | 0                |                   |                  |                  |                  |                  |                  |                  |                  |                  | 0                 |
| Generator - Highlands County Special Needs Shelter         | 0                |                   |                  |                  |                  |                  |                  |                  |                  |                  | 0                 |
| Traffic Operations Building                                | 0                | 0                 | 0                | 0                | 0                |                  | 0                | 450,000          | 0                |                  | 450,000           |
| Transfer of VOIP from General Fund                         | 401,702          |                   |                  |                  |                  |                  |                  |                  |                  |                  | 401,702           |
| FCC Narrow Banding Requirements from General Fund          | 59,000           |                   |                  |                  |                  |                  |                  |                  |                  |                  | 59,000            |
| Diesel Emissions Fluid (DEF) Tank System                   |                  | 25,000            |                  |                  |                  |                  |                  |                  |                  |                  | 25,000            |
| Datacenter Consolidation EOC                               | 225,000          |                   |                  |                  |                  |                  |                  |                  |                  |                  | 225,000           |
| EOC Air Conditioning                                       | 55,000           | 0                 | 0                | 0                | 0                | 0                | 0                | 0                | 0                |                  | 55,000            |
| Law Enforcement / Corrections Facilities                   |                  | 5,000,000         |                  |                  |                  |                  |                  |                  |                  |                  | 5,000,000         |
| Sewer Line Extension to George Blvd                        | 1,000,000        |                   |                  |                  |                  |                  |                  |                  |                  |                  | 1,000,000         |
| <b>RESERVE FOR CONTINGENCY - LOCAL OPTION SALES TAX</b>    |                  |                   |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Reserve  | 220,000          | 400,000           | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 400,000          | 3,820,000         |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>              | <b>8,595,950</b> | <b>12,999,919</b> | <b>7,609,110</b> | <b>7,649,622</b> | <b>8,700,698</b> | <b>9,499,822</b> | <b>8,804,417</b> | <b>8,936,347</b> | <b>8,777,327</b> | <b>7,567,313</b> | <b>89,140,525</b> |
| Difference:  | 4,054,050        | (714,419)         | (117,075)        | 55,114           | (776,911)        | (1,350,443)      | (422,710)        | (615,373)        | (209,940)        | 1,253,846        | 1,156,138         |
| Unreserved Fund Balance Brought Forward                    | 4,054,050        | 3,339,630         | 3,222,555        | 3,277,669        | 2,500,758        | 1,150,315        | 727,605          | 112,232          | (97,709)         | 1,156,138        |                   |

**Highlands County Board of County Commissioners**  
**Adopted Capital Financial Strategy**  
**FY 2010/2011 thru 2019/2020**

**GRANTS / REIMBURSEMENTS SECTION**

Updated: 01/18/2011

| CATEGORY / PROJECT NAME   | FY10-11          | FY11-12       | FY12-13       | FY13-14       | FY14-15       | FY15-16          | FY16-17       | FY17-18       | FY18-19       | FY 19-20      | 10 - YEAR TOTAL   |
|---|------------------|---------------|---------------|---------------|---------------|------------------|---------------|---------------|---------------|---------------|-------------------|
| <b>ESTIMATED GENERATED REVENUES:</b>                            |                  |               |               |               |               |                  |               |               |               |               |                   |
| Interlocal - City of Sebring Funding - Prkwy PH II Construction | 0                | 0             | 0             | 0             | 0             | 0                | 0             | 0             | 0             | 0             | 0                 |
| Interlocal - City of Sebring Reimbursement - Prkwy Maintenance  | 41,305           | 29,884        | 30,721        | 31,587        | 32,484        | 33,413           | 34,374        | 35,370        | 35,370        | 35,370        | 339,875           |
| Interfund Transfer from Solid Waste to 151                      | 0                | 0             | 0             | 0             | 0             | 0                | 0             | 0             | 0             | 0             | 0                 |
| Interfund Transfer from HClSSRB Construction Fund - 350 to 151  | 0                | 0             | 0             | 0             | 0             | 0                | 0             | 0             | 0             | 0             | 0                 |
| Sebring Parkway II - 151 - Transferred Funds to Phase III       | 2,698,212        |               |               |               |               |                  |               |               |               |               | 2,698,212         |
| Grant Funds for Generator                                       | 0                |               |               |               |               |                  |               |               |               |               | 0                 |
| Grant Funds for Generator                                       | 0                |               |               |               |               |                  |               |               |               |               | 0                 |
| Grant Funds for Sebring Parkway Phase IV                        |                  |               |               |               |               | 3,888,598        |               |               |               |               | 3,888,598         |
| FDOT CIGP Grant Revenues for Parkway Phase III                  | 3,000,000        |               |               |               |               |                  |               |               |               |               | 3,000,000         |
| FDOT Grant Revenues   | 0                | 0             | 0             | 0             | 0             | 0                | 0             | 0             | 0             | 0             | 0                 |
| Conservation Land Acquisition Program Grant                     | 558,049          |               |               |               |               |                  |               |               |               |               | 558,049           |
| Conservation Land Acquisition Program Fund                      | 150,000          |               |               |               |               |                  |               |               |               |               | 150,000           |
| <b>TOTAL GENERATED REVENUES:</b>                                | <b>6,447,566</b> | <b>29,884</b> | <b>30,721</b> | <b>31,587</b> | <b>32,484</b> | <b>3,922,011</b> | <b>34,374</b> | <b>35,370</b> | <b>35,370</b> | <b>35,370</b> | <b>10,634,734</b> |
| <b>EXPENSES FOR GENERATED REVENUES:</b>                         |                  |               |               |               |               |                  |               |               |               |               |                   |
| <b>DEBT SERVICE</b>   |                  |               |               |               |               |                  |               |               |               |               |                   |
| Debt Service - Jail/Courthouse/Parkway (City Funding)           | 0                | 0             | 0             | 0             | 0             | 0                | 0             | 0             | 0             | 0             | 0                 |
| <b>TRANSPORTATION PROJECTS</b>                                  |                  |               |               |               |               |                  |               |               |               |               |                   |
| Road Resurfacing  | 0                | 0             | 0             | 0             | 0             | 0                | 0             | 0             | 0             | 0             | 0                 |
| City Portion for Annual Sebring Parkway Maintenance - 175       | 41,305           | 29,884        | 30,721        | 31,587        | 32,484        | 33,413           | 34,374        | 35,370        | 35,370        | 35,370        | 339,875           |
| Sebring Parkway Phase III                                       | 5,698,212        |               |               |               |               |                  |               |               |               |               | 5,698,212         |
| FDOT Highway Lighting US 27 & CR 621                            |                  |               |               |               |               |                  |               |               |               |               | 0                 |
| FDOT Highway Lighting US 27 & CR 29                             |                  |               |               |               |               |                  |               |               |               |               | 0                 |
| FDOT Highway Lighting SR 70 @ Placid Lakes                      |                  |               |               |               |               |                  |               |               |               |               | 0                 |
| Sebring Parkway Phase IV  |                  |               |               |               |               | 3,888,598        |               |               |               |               | 3,888,598         |
| US 27 @ Sebring Lakes   |                  |               |               |               |               |                  |               |               |               |               | 0                 |
| SR 66 @CR 635   |                  |               |               |               |               |                  |               |               |               |               | 0                 |
| <b>BUILDING PROJECTS</b>  |                  |               |               |               |               |                  |               |               |               |               |                   |
| Jail Improvements - 350   |                  |               |               |               |               |                  |               |               |               |               | 0                 |
| County Buildings - 350  |                  |               |               |               |               |                  |               |               |               |               | 0                 |
| <b>CONSERVATION LAND ACQUISITION PROGRAM PROJECTS</b>           |                  |               |               |               |               |                  |               |               |               |               |                   |
| Conservation Land Acquisition Project                           | 708,049          |               |               |               |               |                  |               |               |               |               | 708,049           |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>                   | <b>6,447,566</b> | <b>29,884</b> | <b>30,721</b> | <b>31,587</b> | <b>32,484</b> | <b>3,922,011</b> | <b>34,374</b> | <b>35,370</b> | <b>35,370</b> | <b>35,370</b> | <b>10,634,734</b> |
| Difference:   | 0                | 0             | 0             | 0             | 0             | 0                | 0             | 0             | 0             | 0             | 0                 |

*Highlands County Board of County Commissioners  
Adopted Capital Financial Strategy  
FY 2010/2011 thru 2019/2020*

**DEVELOPER CONTRIBUTIONS SECTION**

Updated: 01/18/2011

| CATEGORY / PROJECT NAME | FY10-11 | FY11-12 | FY12-13 | FY13-14 | FY14-15 | FY15-16 | FY16-17 | FY17-18 | FY18-19 | FY 19-20 | 10 - YEAR TOTAL |
|-------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|-----------------|
|-------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|-----------------|

**ESTIMATED GENERATED REVENUES:**

|                                  |          |          |          |          |          |          |          |          |          |                   |                   |
|----------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|-------------------|
| Developer Contributions          | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 95,764,806        | 95,764,806        |
| <b>TOTAL GENERATED REVENUES:</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>95,764,806</b> | <b>95,764,806</b> |

**EXPENSES FOR GENERATED REVENUES:**

**DEVELOPER CONTRIBUTION PROJECTS**

|   |          |          |          |          |          |          |          |          |          |                   |                   |
|---|----------|----------|----------|----------|----------|----------|----------|----------|----------|-------------------|-------------------|
| US 27 to Lake Clay Dr - 2Ln to 4Ln (CIE)                        |          |          |          |          |          |          |          |          |          | 3,194,073         | 3,194,073         |
| CR 621 to Lake June Rd - 4Ln to 6Ln (CIE)                       |          |          |          |          |          |          |          |          |          | 5,211,382         | 5,211,382         |
| US 27 to Haywood Taylor Blvd - 2Ln to 4Ln (CIE)                 |          |          |          |          |          |          |          |          |          | 14,695,115        | 14,695,115        |
| CR 17/ Eastside Connection to Hallmark (VA Ave) - New 2Ln (CIE) |          |          |          |          |          |          |          |          |          | 11,832,021        | 11,832,021        |
| Cloverleaf Rd to US 27 - New 2Ln (CIE)                          |          |          |          |          |          |          |          |          |          | 4,753,627         | 4,753,627         |
| US 27 to US 98 - New 4Ln (CIE)                                  |          |          |          |          |          |          |          |          |          | 56,078,588        | 56,078,588        |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>                   | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>95,764,806</b> | <b>95,764,806</b> |

|             |   |   |   |   |   |   |   |   |   |   |   |
|-------------|---|---|---|---|---|---|---|---|---|---|---|
| Difference: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
|-------------|---|---|---|---|---|---|---|---|---|---|---|

**Highlands County Board of County Commissioners**  
**Adopted Capital Financial Strategy**  
**FY 2010/2011 thru 2019/2020**

Lavender = Long Range Transportation North Dist. (AP)

Updated: 01/18/2011

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**IMPACT FEE FUNDING SECTION**

| CATEGORY / PROJECT NAME                      | FY10-11  | FY11-12          | FY12-13          | FY13-14          | FY14-15          | FY15-16          | FY16-17          | FY17-18          | FY18-19          | FY 19-20         | 10 - YEAR TOTAL   |
|--|----------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>ESTIMATED GENERATED REVENUES:</b>         |          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Corrections                                  | 0        | 47,817           | 58,258           | 69,869           | 82,759           | 97,048           | 110,672          | 127,814          | 146,737          | 167,603          | 908,576           |
| Law Enforcement                              | 0        | 14,042           | 17,439           | 21,319           | 25,740           | 30,768           | 35,765           | 42,103           | 49,270           | 57,364           | 293,809           |
| Fire Rescue                                  | 0        | 54,875           | 66,921           | 80,336           | 95,250           | 111,804          | 127,622          | 147,531          | 169,538          | 193,832          | 1,047,710         |
| EMS  | 0        | 6,423            | 7,841            | 9,422            | 11,182           | 13,138           | 15,011           | 17,370           | 19,980           | 22,865           | 123,231           |
| Library                                      | 0        | 17,105           | 20,820           | 24,945           | 29,519           | 34,582           | 39,399           | 45,457           | 52,137           | 59,493           | 323,457           |
| Parks & Recreation:                          | 0        | 57,139           | 77,956           | 104,694          | 138,867          | 182,353          | 232,866          | 301,154          | 387,163          | 495,197          | 1,977,389         |
| Recreation District 1 - Avon Park Area       | 0        | 7,734            | 10,551           | 14,170           | 18,796           | 24,681           | 31,518           | 40,761           | 52,403           | 67,025           | 267,640           |
| Recreation District 2 - Sebring Area         | 0        | 32,669           | 44,571           | 59,858           | 79,397           | 104,259          | 133,140          | 172,183          | 221,359          | 283,126          | 1,130,562         |
| Recreation District 3 - Lake Placid Area     | 0        | 16,736           | 22,834           | 30,665           | 40,675           | 53,412           | 68,208           | 88,210           | 113,402          | 145,046          | 579,187           |
| Schools                                      | 0        | 611,500          | 653,779          | 698,982          | 747,309          | 798,978          | 837,633          | 895,547          | 957,465          | 1,023,664        | 7,224,857         |
| Transportation:                              | 0        | 787,750          | 992,205          | 1,230,198        | 1,506,446        | 1,826,280        | 2,153,084        | 2,570,657        | 3,051,053        | 3,602,749        | 17,720,422        |
| Transportation District 1 - Avon Park Area   | 0        | 78,621           | 99,027           | 122,780          | 150,351          | 182,272          | 214,889          | 256,564          | 304,510          | 359,572          | 1,768,587         |
| Transportation District 2 - Sebring Area     | 0        | 505,872          | 637,167          | 790,000          | 967,399          | 1,172,787        | 1,382,652        | 1,650,806        | 1,959,304        | 2,313,588        | 11,379,577        |
| Transportation District 3 - Lake Placid Area | 0        | 203,257          | 256,011          | 317,418          | 388,696          | 471,220          | 555,543          | 663,286          | 787,239          | 929,588          | 4,572,259         |
| <b>TOTAL GENERATED REVENUES:</b>             | <b>0</b> | <b>1,596,653</b> | <b>1,895,219</b> | <b>2,239,765</b> | <b>2,637,073</b> | <b>3,094,950</b> | <b>3,552,051</b> | <b>4,147,632</b> | <b>4,833,343</b> | <b>5,622,766</b> | <b>29,619,451</b> |

**Highlands County Board of County Commissioners**  
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**FY 2010/2011 thru 2019/2020**

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**IMPACT FEE FUNDING SECTION**

| CATEGORY / PROJECT NAME                                | FY10-11        | FY11-12        | FY12-13        | FY13-14        | FY14-15          | FY15-16        | FY16-17          | FY17-18        | FY18-19        | FY 19-20 | 10 - YEAR TOTAL   |
|--|----------------|----------------|----------------|----------------|------------------|----------------|------------------|----------------|----------------|----------|-------------------|
| <b>EXPENSES FOR GENERATED REVENUES:</b>                |                |                |                |                |                  |                |                  |                |                |          |                   |
| <b>TRANSPORTATION PROJECTS</b>                         |                |                |                |                |                  |                |                  |                |                |          |                   |
| Sebring Parkway Phase II - 190S                        |                |                |                |                |                  |                | 5,455,876        |                |                |          | 5,455,876         |
| Sebring Parkway Phase III - 190S                       |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| Stryker Road Improvements (4LN)                        |                |                | 255,430        |                | 343,065          |                |                  |                |                |          | 598,494           |
| Avon Parkway to Stryker Road                           |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| Avon Estates Blvd Improved 2 Lanes                     |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| Hammock Road Lakewood To 27 (4LN)                      |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| Heartland Blvd (4LN) Right of Way 27 to Main           |                |                |                |                |                  |                | 648,000          |                |                |          | 648,000           |
| Marquata Road Extension                                |                | 403,233        |                |                |                  |                |                  |                |                |          | 403,233           |
| Tangerine Drive Marquata to West Interlake (2LN)       |                |                | 230,352        | 307,285        | 328,795          | 242,477        |                  |                |                |          | 1,108,910         |
| Lake Groves Road                                       |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| Daffodil Street Ext. Lake Groves Rd To Lake Cruise Ave |                |                |                |                |                  |                | 0                | 0              | 0              |          | 0                 |
| <b>PARKS &amp; RECREATION PROJECTS:</b>                |                |                |                |                |                  |                |                  |                |                |          |                   |
| Park & Recreation Admin Building:                      |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| District 1 - Avon Park Area                            |                |                | 8,401          |                | 46,613           |                |                  |                |                |          | 55,014            |
| District 2 - Sebring Area                              |                |                | 37,712         |                | 192,210          |                |                  |                |                |          | 229,922           |
| District 3 - Lake Placid Area                          |                |                | 17,056         |                | 123,017          |                |                  |                |                |          | 140,073           |
| <b>GENERAL GOVT/PUBLIC SAFETY PROJECTS:</b>            |                |                |                |                |                  |                |                  |                |                |          |                   |
| Ambulance Replacement                                  |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| Highlands County Library Facilities                    | 29,118         |                |                |                |                  | 126,971        |                  |                |                |          | 156,089           |
| Station 33   |                |                |                |                |                  |                |                  |                |                |          | 0                 |
| Pumper Tanker  |                |                | 121,795        |                |                  |                |                  |                |                |          | 121,795           |
| Pumper Tanker  |                |                |                |                |                  | 287,391        |                  |                |                |          | 287,391           |
| First Out Engine                                       |                |                |                |                |                  |                |                  | 275,153        |                |          | 275,153           |
| Expansion Detention Center 1A                          | 96,727         |                |                |                |                  |                | 466,423          |                | 274,551        |          | 837,700           |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>          | <b>125,845</b> | <b>403,233</b> | <b>670,746</b> | <b>307,285</b> | <b>1,033,700</b> | <b>656,839</b> | <b>6,570,299</b> | <b>275,153</b> | <b>274,551</b> | <b>0</b> | <b>10,317,651</b> |

See Balances on next page.



**Highlands County Board of County Commissioners**  
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**IMPACT FEE FUNDING SECTION**

| CATEGORY / PROJECT NAME                    | FY10-11 | FY11-12 | FY12-13 | FY13-14   | FY14-15   | FY15-16   | FY16-17   | FY17-18   | FY18-19   | FY 19-20  | 10 - YEAR TOTAL |
|--|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------|
| Corrections                                | 0       | 47,817  | 58,258  | 69,869    | 82,759    | 97,048    | 110,672   | 127,814   | 146,737   | 167,603   | 908,576         |
| Law Enforcement                            | 0       | 14,042  | 17,439  | 21,319    | 25,740    | 30,768    | 35,765    | 42,103    | 49,270    | 57,364    | 293,809         |
| Fire Rescue                                | 0       | 54,875  | 66,921  | 80,336    | 95,250    | 111,804   | 127,622   | 147,531   | 169,538   | 193,832   | 1,047,710       |
| EMS  | 0       | 6,423   | 7,841   | 9,422     | 11,182    | 13,138    | 15,011    | 17,370    | 19,980    | 22,865    | 123,231         |
| Library                                    | 0       | 17,105  | 20,820  | 24,945    | 29,519    | 34,582    | 39,399    | 45,457    | 52,137    | 59,493    | 323,457         |
| Parks & Recreation                         | 0       | 57,139  | 77,956  | 104,694   | 138,867   | 182,353   | 232,866   | 301,154   | 387,163   | 495,197   | 1,977,389       |
| Schools                                    | 0       | 611,500 | 653,779 | 698,982   | 747,309   | 798,978   | 837,633   | 895,547   | 957,465   | 1,023,664 | 7,224,857       |
| Transportation                             | 0       | 787,750 | 992,205 | 1,230,198 | 1,506,446 | 1,826,280 | 2,153,084 | 2,570,657 | 3,051,053 | 3,602,749 | 17,720,422      |
| <b>Assumptions:</b>                        |         |         |         |           |           |           |           |           |           |           |                 |
| Implementation Rate Schools:               | 50%     | 50%     | 50%     | 50%       | 50%       | 50%       | 50%       | 50%       | 50%       | 50%       |                 |
| Implementation Rate All Other Impact Fees: | 35%     | 35%     | 40%     | 45%       | 50%       | 55%       | 60%       | 65%       | 70%       | 75%       |                 |
| Growth Factor                              | 0.00%   | 2.01%   | 5.07%   | 8.22%     | 11.47%    | 14.81%    | 15.96%    | 19.44%    | 23.02%    | 26.71%    |                 |
| <b>Inflationary Factor - Impact Fees:</b>  | 3%      |         |         |           |           |           |           |           |           |           |                 |
| Corrections                                | 3.50%   | 7.12%   | 10.87%  | 14.75%    | 18.77%    | 22.93%    | 27.23%    | 31.68%    | 36.29%    | 41.06%    |                 |
| Law Enforcement                            | 5.50%   | 11.30%  | 17.42%  | 23.88%    | 30.70%    | 37.88%    | 45.47%    | 53.47%    | 61.91%    | 70.81%    |                 |
| Fire Rescue                                | 3.60%   | 7.33%   | 11.19%  | 15.20%    | 19.34%    | 23.64%    | 28.09%    | 32.70%    | 37.48%    | 42.43%    |                 |
| EMS  | 3.70%   | 7.54%   | 11.52%  | 15.64%    | 19.92%    | 24.36%    | 28.96%    | 33.73%    | 38.68%    | 43.81%    |                 |
| Library                                    | 3.40%   | 6.92%   | 10.55%  | 14.31%    | 18.20%    | 22.21%    | 26.37%    | 30.67%    | 35.11%    | 39.70%    |                 |
| Parks & Recreation                         | 15.90%  | 34.33%  | 55.69%  | 80.44%    | 109.13%   | 142.38%   | 180.92%   | 225.59%   | 277.36%   | 337.36%   |                 |
| Schools                                    | 3.80%   | 7.74%   | 11.84%  | 16.09%    | 20.50%    | 25.08%    | 29.83%    | 34.77%    | 39.89%    | 45.20%    |                 |
| Transportation                             | 7.00%   | 14.49%  | 22.50%  | 31.08%    | 40.26%    | 50.07%    | 60.58%    | 71.82%    | 83.85%    | 96.72%    |                 |
| <b>Inflationary Factor - Construction:</b> |         |         |         |           |           |           |           |           |           |           |                 |
| Corrections                                | 3.50%   | 7.12%   | 10.87%  | 14.75%    | 18.77%    | 22.93%    | 27.23%    | 31.68%    | 36.29%    | 41.06%    |                 |
| Law Enforcement                            | 5.50%   | 11.30%  | 17.42%  | 23.88%    | 30.70%    | 37.88%    | 45.47%    | 53.47%    | 61.91%    | 70.81%    |                 |
| Fire Rescue                                | 3.60%   | 7.33%   | 11.19%  | 15.20%    | 19.34%    | 23.64%    | 28.09%    | 32.70%    | 37.48%    | 42.43%    |                 |
| EMS  | 3.70%   | 7.54%   | 11.52%  | 15.64%    | 19.92%    | 24.36%    | 28.96%    | 33.73%    | 38.68%    | 43.81%    |                 |
| Library                                    | 3.40%   | 6.92%   | 10.55%  | 14.31%    | 18.20%    | 22.21%    | 26.37%    | 30.67%    | 35.11%    | 39.70%    |                 |
| Parks & Recreation                         | 15.90%  | 34.33%  | 55.69%  | 80.44%    | 109.13%   | 142.38%   | 180.92%   | 225.59%   | 277.36%   | 337.36%   |                 |
| Schools                                    | 3.80%   | 7.74%   | 11.84%  | 16.09%    | 20.50%    | 25.08%    | 29.83%    | 34.77%    | 39.89%    | 45.20%    |                 |
| Transportation                             | 7.00%   | 14.49%  | 22.50%  | 31.08%    | 40.26%    | 50.07%    | 60.58%    | 71.82%    | 83.85%    | 96.72%    |                 |
| Building                                   | 4.70%   | 9.62%   | 14.77%  | 20.17%    | 25.82%    | 31.73%    | 37.92%    | 44.40%    | 51.19%    | 58.29%    |                 |

**Highlands County Board of County Commissioners**  
**Adopted Capital Financial Strategy**  
**FY 2010/2011 thru 2019/2020**

Lavender = Long Range Transportation North Dist. (AP)

Updated: 01/18/2011

Rose = Long Range Transportation Central Dist. (SEB)

Light Yellow = Long Range Transportation South Dist. (LP)

**IMPACT FEE FUNDING SECTION**

| CATEGORY / PROJECT NAME                                     | FY10-11 | FY11-12 | FY12-13   | FY13-14   | FY14-15   | FY15-16   | FY16-17   | FY17-18   | FY18-19   | FY 19-20  | 10 - YEAR TOTAL |
|---|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------------|
| <b>REMAINING BALANCE (unallocated funds):</b>               |         |         |           |           |           |           |           |           |           |           |                 |
| Corrections   | 0       | 47,817  | 106,075   | 175,943   | 258,703   | 355,751   | 0         | 127,814   | 0         | 167,603   |                 |
| Law Enforcement   | 29,567  | 43,609  | 61,048    | 82,367    | 108,108   | 138,875   | 174,640   | 216,743   | 266,013   | 57,364    |                 |
| Fire Rescue   | 0       | 54,875  | 1         | 80,337    | 175,587   | 0         | 127,622   | 1         | 169,538   | 193,832   |                 |
| EMS   | 12,727  | 19,150  | 26,991    | 36,413    | 47,595    | 60,733    | 75,744    | 93,114    | 113,093   | 22,865    |                 |
| Library   | 5,401   | 22,506  | 43,326    | 68,271    | 97,790    | 5,401     | 44,800    | 90,257    | 142,394   | 59,493    |                 |
| Parks & Recreation  | 49,948  | 107,087 | 121,874   | 226,568   | 3,595     | 185,948   | 418,814   | 719,968   | 1,107,131 | 495,197   |                 |
| Schools   |         |         |           |           |           |           |           |           |           |           |                 |
| Transportation  | 583,838 | 968,355 | 1,474,779 | 2,397,692 | 3,232,278 | 4,816,080 | 865,288   | 3,435,945 | 6,486,998 | 3,602,749 |                 |
| <b>Transportation Impact Fee Revenue by Area:</b>           |         |         |           |           |           |           |           |           |           |           |                 |
| Transportation District 1 - Avon Park Area                  | 0       | 78,621  | 99,027    | 122,780   | 150,351   | 182,272   | 214,889   | 256,564   | 304,510   | 359,572   | 1,768,587       |
| Transportation District 2 - Sebring Area                    | 0       | 505,872 | 637,167   | 790,000   | 967,399   | 1,172,787 | 1,382,652 | 1,650,806 | 1,959,304 | 2,313,588 | 11,379,577      |
| Transportation District 3 - Lake Placid Area                | 0       | 203,257 | 256,011   | 317,418   | 388,696   | 471,220   | 555,543   | 663,286   | 787,239   | 929,588   | 4,572,259       |
| <b>Transportation Balance by Area (unallocated funds):</b>  |         |         |           |           |           |           |           |           |           |           |                 |
| Transportation District 1 - Avon Park Area                  | 181,039 | 259,660 | 103,258   | 226,038   | 33,324    | 215,596   | 430,484   | 687,049   | 991,559   | 1,351,131 |                 |
| Transportation District 2 - Sebring Area                    | 0       | 505,872 | 1,143,040 | 1,933,040 | 2,900,439 | 4,073,226 | 2         | 1,650,809 | 3,610,113 | 5,923,701 |                 |
| Transportation District 3 - Lake Placid Area                | 402,943 | 202,967 | 228,626   | 238,759   | 298,660   | 527,402   | 434,946   | 1,098,232 | 1,885,470 | 2,815,059 |                 |
| <b>Parks &amp; Recreation Impact Fee Revenue by Area:</b>   |         |         |           |           |           |           |           |           |           |           |                 |
| Recreation District 1 - Avon Park Area                      | 0       | 7,734   | 10,551    | 14,170    | 18,796    | 24,681    | 31,518    | 40,761    | 52,403    | 67,025    | 267,640         |
| Recreation District 2 - Sebring Area                        | 0       | 32,669  | 44,571    | 59,858    | 79,397    | 104,259   | 133,140   | 172,183   | 221,359   | 283,126   | 1,130,562       |
| Recreation District 3 - Lake Placid Area                    | 0       | 16,736  | 22,834    | 30,665    | 40,675    | 53,412    | 68,208    | 88,210    | 113,402   | 145,046   | 579,187         |
| <b>Parks &amp; Rec Balance by Area (unallocated funds):</b> |         |         |           |           |           |           |           |           |           |           |                 |
| Recreation District 1 - Avon Park Area                      | 3,763   | 11,497  | 13,647    | 27,817    | 0         | 24,681    | 56,200    | 96,961    | 149,364   | 216,388   |                 |
| Recreation District 2 - Sebring Area                        | 13,428  | 46,097  | 52,956    | 112,814   | 0         | 104,260   | 237,400   | 409,583   | 630,942   | 914,068   |                 |
| Recreation District 3 - Lake Placid Area                    | 32,762  | 49,499  | 55,277    | 85,942    | 3,600     | 57,012    | 125,220   | 213,429   | 326,831   | 471,877   |                 |

*Highlands County Board of County Commissioners  
Adopted Capital Financial Strategy  
FY 2010/2011 thru 2019/2020*

**SOLID WASTE FUNDING SECTION**

Updated: 01/18/2011

| CATEGORY / PROJECT NAME                          | FY10-11       | FY11-12          | FY12-13          | FY13-14          | FY14-15          | FY15-16          | FY16-17          | FY17-18          | FY18-19          | FY19-20          | 10 - YEAR TOTAL   |
|--|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|
| <b>ESTIMATED GENERATED REVENUES:</b>             |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Solid Waste Enterprise Fund                      | 11,000        | 1,425,000        | 3,588,400        | 1,797,268        | 1,531,613        | 1,266,446        | 1,431,775        | 3,317,610        | 1,493,962        | 1,370,841        | 17,373,074        |
| <b>TOTAL GENERATED REVENUES:</b>                 | <b>11,000</b> | <b>1,425,000</b> | <b>3,588,400</b> | <b>1,797,268</b> | <b>1,531,613</b> | <b>1,266,446</b> | <b>1,431,775</b> | <b>3,317,610</b> | <b>1,493,962</b> | <b>1,370,841</b> | <b>17,373,074</b> |
| <b>EXPENSES FOR GENERATED REVENUES:</b>          |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| <b>LANDFILL</b>                                  |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| <b>Construction &amp; Closure:</b>               |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| Class I Liner                                    |               |                  |                  |                  |                  | 6,000,000        |                  |                  |                  |                  | 6,000,000         |
| Class I Closure Cap                              |               |                  |                  |                  |                  |                  |                  | 2,000,000        |                  |                  | 2,000,000         |
| Recirc Piping System                             |               |                  | 120,000          |                  | 140,000          |                  | 140,000          |                  | 150,000          |                  | 550,000           |
| Blower & Flare Facility                          |               | 150,000          |                  |                  | 50,000           |                  |                  |                  |                  |                  | 200,000           |
| Cell 1A Lift Station Rebuild                     |               |                  |                  | 80,000           |                  |                  |                  |                  |                  |                  | 80,000            |
| Tool Room & Locker Room Exp.                     |               |                  |                  |                  |                  |                  |                  |                  |                  |                  | 0                 |
| <b>Landfill Equipment:</b>                       |               | 980,000          | 999,600          | 1,019,592        | 1,039,984        | 1,060,784        | 1,081,999        | 1,103,639        | 1,125,712        | 1,148,226        | 9,559,536         |
| <b>Site Infrastructure:</b>                      |               |                  |                  |                  |                  |                  |                  |                  |                  |                  | 0                 |
| Road Paving Resurfacing & Reconstruction         |               |                  | 175,000          |                  |                  |                  |                  |                  |                  |                  | 175,000           |
| C&D Fencing                                      |               | 30,000           |                  |                  |                  |                  |                  |                  |                  |                  | 30,000            |
| Replace Fencing - Desoto City                    | 11,000        |                  |                  |                  |                  |                  |                  |                  |                  |                  | 11,000            |
| Carbon Credit Program Verification               |               | 25,000           |                  |                  |                  |                  |                  |                  |                  |                  | 25,000            |
| Landfill Truck Scale Replacement                 |               |                  |                  | 200,000          |                  |                  |                  |                  |                  |                  | 200,000           |
| Landfill Office                                  |               |                  |                  | 300,000          |                  |                  |                  |                  |                  |                  | 300,000           |
| <b>RECYCLING</b>                                 |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| <b>Recycling Equipment:</b>                      |               | 190,000          | 193,800          | 197,676          | 201,630          | 205,662          | 209,775          | 213,971          | 218,250          | 222,615          | 1,853,379         |
| <b>Site Infrastructure:</b>                      |               |                  |                  |                  |                  |                  |                  |                  |                  |                  | 0                 |
| Recovered Materials Processing Facility Addition |               |                  | 2,100,000        |                  |                  |                  |                  |                  |                  |                  | 2,100,000         |
| Scales Replaced-Recycling Facility               |               |                  |                  |                  | 100,000          |                  |                  |                  |                  |                  | 100,000           |
| Strategic Recycling Plan                         |               | 50,000           |                  |                  |                  |                  |                  |                  |                  |                  | 50,000            |
| <b>TRANSFERS</b>                                 |               |                  |                  |                  |                  |                  |                  |                  |                  |                  |                   |
| To Other Funds                                   | 0             | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                | 0                 |
| <b>TOTAL EXPENSES FOR GENERATED REVENUES:</b>    | <b>11,000</b> | <b>1,425,000</b> | <b>3,588,400</b> | <b>1,797,268</b> | <b>1,531,613</b> | <b>7,266,446</b> | <b>1,431,775</b> | <b>3,317,610</b> | <b>1,493,962</b> | <b>1,370,841</b> | <b>23,233,915</b> |
| Difference:                                      | 0             | 0                | 0                | 0                | 0                | (6,000,000)      | 0                | 0                | 0                | 0                | (6,000,000)       |