

**EXHIBIT A**

The County's legally available Non-Ad Valorem Revenues for the prior two fiscal years are as follows:

<b>Revenues</b>	<b>2012</b>	<b>2013</b>
Total Revenues (Per CAFR)	\$ 193,286	\$ 195,900
Less: Ad Valorem Revenues	\$ 86,401 (59,248+4284 d/s +22,868 TIF)	\$ 85,395 (59,636+2,944 d/s +22,815 TIF)
Total Non-Ad Valorem Revenues	\$ 106,885	\$ 110,505
<b>Less Restricted Funds:</b>		
[GO Bond Projects]	-	1
[Gen Cap Proj]	1,252 (1,262-10 Gen gov)	206 (206.48 Gen gov)
[Special Programs]	4,818 (5572 - 2GG - 91 pub saf - 661 d/s)	2,944 (3,789 - 5GG - 11 pub saf - 829 d/s)
[Emergency & Dis]	0	1,102
[Hsg Loan]		
[Ship]	139	375
[Gas Tax Cap Proj]	2,490	2,705
<b>Adjusted Non Ad-Valorem Revenues</b>	\$ 98,186	\$ 103,172
<b>Essential Expenditures:</b>		
General Government **	\$ 11,341 (18,453-5,840-1,272 CRA gen fov exp)	\$ 12,614 (19,950-6,155-1,181 CRA gen fov exp)
Public Safety	\$ 102,345	\$ 111,088
Total Essential Expenditures	\$ 113,686	\$ 123,703
Less: Essential expenditures paid from Ad Val Funds net of ad Val DS levy or Designated Ad Val Revs	\$ 59,248	\$ 59,636
<b>Adjusted Essential Expenditures:</b>	\$ 54,438	\$ 64,067
<b>Legally Available Non-Ad Val Revs</b> (adjusted Non-Ad Val Revs less Adjusted Essential Exp)	\$ 43,748	\$ 39,105

\*\* Gen Gov Exp reduced by CRA Gen Gov Exp as these are paid by Ad Val collected in CRA fund.

**The City's debt service coverage ratio is as follows:**

Average Legally Available Non-Ad Valorem Revenues \$41,427

**Maximum Annual Debt Service:**

Capital Leases	1,128
First Florida	4,871
HUD	502
Promissory Note 2009	1,365
Promissory Note 2010	816
Emergency LOC \$10MM@6% 5 years (Is Not Drawn Down)	2,374
	11,055

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**Ratio -- Assumes Emergency Line of Credit is Drawn** 3.75

**Ratio -- No Emergency Line of Credit** 4.77