

**EXHIBIT A**

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

<u>Revenues</u>	<b>2014</b>	<b>2015</b>
Total Revenues (Per CAFR)	\$ 204,864	\$ 206,905
Less: Ad Valorem Revenues	\$ 90,280 (61,106+3,983 d/s +25,191` TIF)	\$ 96,228 (64,459+3,781 d/s +27,988` TIF)
Total Non-Ad Valorem Revenues	<u>\$ 114,583</u>	<u>\$ 110,677</u>
<b>Less Restricted Funds:</b>		
[GO Bond Projects]	1	1
[Gen Cap Proj]	1,111 (1,110.660 Gen gov)	(1,947) (-1,946.7 Gen gov)
[Special Programs]	2,022 (3,604 - 24 GG - 0 pub saf - 1,558 d/s)	1,568 (2,195 - 12 GG - 9 pub saf - 606 d/s)
[Emergency & Dis]	164	4
[Hsg Loan]		
[Ship]	317	148
[Gas Tax Cap Proj]	<u>2,562</u>	<u>2,652</u>
<b>Adjusted Non Ad-Valorem Revenues</b>	<b>\$ 108,408</b>	<b>\$ 108,254</b>
<b>Essential Expenditures:</b>		
General Government **	\$ 14,377 (22,103-6,435-1,291 CRA gen fov exp)	\$ 18,538 (26,239-6,322-1,379 CRA gen fov exp)
Public Safety	<u>\$ 118,827</u>	<u>\$ 123,346</u>
Total Essential Expenditures	<u>\$ 133,205</u>	<u>\$ 141,886</u>
Less: Essential expenditures paid from Ad Val Funds net of ad Val DS levy or Designated Ad Val Revs	<u>\$ 61,107</u>	<u>\$ 64,459</u>
<b>Adjusted Essential Expenditures:</b>	<b>\$ 72,098</b>	<b>\$ 77,427</b>
<b>Legally Available Non-Ad Val Revs</b> (adjusted Non-Ad Val Revs less Adjusted Essential Exp)	<b>\$ 36,310</b>	<b>\$ 30,827</b>

\*\* 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 \$33,569

**Maximum Annual Debt Service:**

Capital Leases	1,062
First Florida	4,777
HUD	502
Promissory Note 2009	1,365
Promissory Note 2010	816
Emergency LOC \$10MM @6% 5 years (Is Not Drawn Down)	<u>2,374</u>
	10,896

Ratio -- Assumes Emergency Line of Credit is Drawn 3.08

Ratio -- No Emergency Line of Credit 3.94