## City of West Melbourne-Historical Non-Ad Valorem Revenues Anti-Dilution Test FY2015 and FY2016

Revenues	FY2015	FY2016	Prior Two- Year Average
	112013	112010	
Total Governmental Funds	14,318,456	13,751,805	14,035,131
Less: Grant Revenue	(2,050,000)	(1,000,000)	(1,525,000)
Less: Ad Valorem Revenues	(2,406,066)	(2,685,306)	(2,545,686)
Total Governmental Non-Ad Valorem			
Revenues	9,862,390	10,066,499	9,964,445
Less: Restricted Funds			
Capital Projects Fund		-	-
Community Redevelopment Agency	(86,267)	(152,204)	· · · /
Nonmajor Funds	(375,141)	(645,873)	(510,507)
Adjusted Non-Ad Valorem Revenues	9,400,982	9,268,422	9,334,702
Expenditures			
	•		
Essential Expenditures			
Public Safety	5,051,196	5,340,909	
General Government	1,687,452	1,765,503	1,726,478
otal Essential Expenditures ess: Ad-Valorem Revenues Available to pay	6,738,648	7,106,412	6,922,530
Essential Expenditures	(2,406,066)	(2,685,306)	1,726,478 6,922,530 ) (2,545,686)
Adjusted Essential Expenditures	4,332,582	4,421,106	4,376,844
Net Non-Ad Valorem Revenues available for			
ebt Service	5,068,400	4,847,316	(510,507) 9,334,702 5,196,053 1,726,478 6,922,530 (2,545,686) 4,376,844 4,957,858 - - -
Ad Valorem Revenues Restricted for Debt			
Service	-	-	-
Debt Proceeds	-	-	-
Test 1 - Prior Two Year Average of Non-Ad V	alorem Rever	nues covers p	projected MA
let Non-Ad Valorem Revenues available for De		•	-
aximum Annual Non-Ad Valorem Debt Servic	e		
overage			1761.4%
Test 2 - Projected MADS does not exceed 20 ess ad valorem revenues restricted for debt Two-Year Average Net Total Governmental			
Funds			14,035,131
Maximum Annual Non-Ad Valorem Debt Servic	Δ		281 475

	14,000,101
Maximum Annual Non-Ad Valorem Debt Service	281,475
Percentage	2.0%

## City of West Melbourne-Historical Non-Ad Valorem Revenues FY2012 through FY2016

Revenues	FY2012	FY2013	FY2014	FY2015	FY2016
Total Governmental Funds Less: Grant Revenue Less: Ad Valorem Revenues	9,879,512 (194,171) (1,972,161)	10,299,551 (275,000) (1,998,440)	11,040,015 - (2,146,830)	14,318,456 (2,050,000) (2,406,066)	13,751,805 (1,000,000) (2,685,306)
Total Governmental Non-Ad Valorem Revenues Less: Restricted Funds Capital Projects Fund	7,713,180	8,026,111	8,893,185	9,862,390	10,066,499
Community Redevelopment Agency Nonmajor Funds	(235) (402,855)	- (630,720)	- (27,706) (425,066)	(86,267) (375,141)	- (152,204) (645,873)
Adjusted Non-Ad Valorem Revenues	7,310,090	7,395,391	8,440,413	9,400,982	9,268,422
Expenditures					
Essential Expenditures Public Safety General Government	5,011,051 1,880,897	4,702,132 1,484,670	4,789,545 1,600,523	5,051,196 1,687,452	5,340,909 1,765,503
Total Essential Expenditures Less: Ad-Valorem Revenues Available to pay	6,891,948	6,186,802	6,390,068	6,738,648	7,106,412
Essential Expenditures	(1,972,161)	(1,998,440)	(2,146,830)	(2,406,066)	(2,685,306)
Adjusted Essential Expenditures	4,919,787	4,188,362	4,243,238	4,332,582	4,421,106
Net Non-Ad Valorem Revenues available for Debt Service	2,390,303	3,207,029	4,197,175	5,068,400	4,847,316
Maximum Annual Debt Service on 2010D	(281,475)	(281,475)	(281,475)	(281,475)	(281,475)
Legally Available Non-Ad Valorem Revenues after MADS	2,108,828	2,925,554	3,915,700	4,786,925	4,565,841
Existing Coverage	8.49	11.39	14.91	18.01	17.22