

Town of Oakland Historical Non-Ad Valorem Revenues
FY 2011 through 2016

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Non-Ad Valorem Revenues:						
Franchise Fees	138,388.00	114,914.00	121,630.00	148,908.00	124,396.00	115,934.00
Utility Taxes	203,013.00	186,256.00	194,218.00	205,979.00	227,070.00	309,896.00
Occupational Licenses	-	-	-	-	-	-
Building Permits and Fees	37,078.00	24,749.00	22,393.00	50,367.00	115,112.00	83,592.00
Other Licenses and Registrations	-	-	-	-	-	-
Fines and Forfeitures	21,005.00	20,338.00	15,566.00	16,201.00	19,846.00	16,559.00
Sales Tax	344,837.00	421,142.00	437,321.00	449,021.00	467,119.00	400,051.00
Interest	223.00	171.00	213.00	237.00	178.00	45.00
Charges for Services	177,714.00	169,262.00	183,090.00	345,121.00	359,081.00	353,729.00
Facilities Rentals	30,146.00	29,652.00	28,315.00	35,897.00	35,783.00	41,306.00
Revenue Sharing	49,757.00	57,745.00	76,351.00	87,518.00	99,471.00	104,148.00
Sales of Assets	-	-	-	-	-	-
Miscellaneous	40,781.00	776,850.00	1,279,267.00	855,313.00	766,077.00	912,693.00
Fuel Taxes	62,139.00	62,409.00	87,140.00	88,557.00	87,899.00	92,638.00
Impact Fee Special Revenue	29,367.00	1,532.00	3,177.00	27,300.00	23,823.00	37,905.00
Charter School Special Revenue	3,681,693.00	3,538,759.00	3,826,499.00	4,078,196.00	4,216,823.00	4,324,899.00
Debt Service for School	720,050.00	-	-	-	-	-
Total Non-Ad Valorem Revenues	5,536,191.00	5,403,779.00	6,275,180.00	6,388,615.00	6,542,678.00	6,793,395.00

Town of Oakland Non-Ad Valorem Revenue Anti-Dilution Test

	FY 15	FY 16	Prior Two-Year Average
Revenues			
Total Governmental Funds	\$ 7,871,713	\$ 8,190,459	\$ 8,031,086
Less: Ad Valorem Revenues	(1,329,036)	(1,397,064)	(1,363,050)
Total Governmental Non-Ad Valorem Revenues	6,542,677	6,793,395	6,668,036
Less: Restricted Funds	(4,329,085)	(4,455,442)	(4,392,264)
Available Non-Ad Valorem Revenues	<u>2,213,592</u>	<u>2,337,953</u>	<u>2,275,773</u>
Expenditures			
Essential Expenditures			
General Government	860,030	995,709	927,870
Public Safety	1,450,003	1,530,823	1,490,413
Total Essential Expenditures	2,310,033	2,526,532	2,418,283
Less: Ad-Valorem Revenues Available to pay Essential Expenditures	(1,329,036)	(1,397,064)	(1,363,050)
Adjusted Essential Expenditures	<u>980,997</u>	<u>1,129,468</u>	<u>1,055,233</u>
Net Non-Ad Valorem Revenues Available for Debt Service	1,232,595	1,208,485	1,220,540
Ad Valorem Revenues Restricted for Debt Service			-
Debt Proceeds			-
Adjusted Net Non-Ad Valorem Revenue Available for Debt Service			-
Test 1 - Adjusted Net Non-Ad Valorem Revenues covers Proforma MADS by 2.0x			
Adjusted Net Non-Ad Valorem Revenues Available for Debt Service			1,220,540
Proforma Maximum Annual Non-Ad Valorem Debt Service			297,411
Coverage			4.10
Test 2 - Proforma MADS does not exceed 20% of Net Total Governmental Fund Revenues			
Net Total Governmental Fund Revenues			8,031,086
Proforma Maximum Annual Debt Service			297,411
Percentage			3.70%