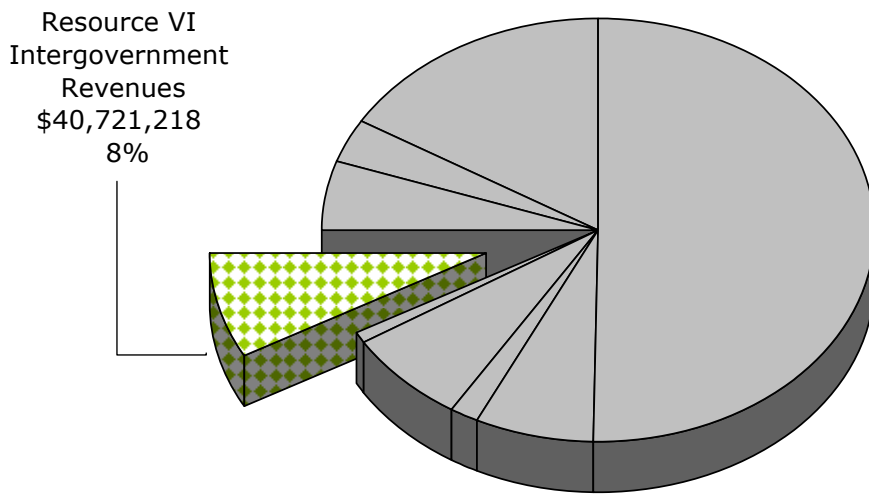




Intergovernmental Revenues – Revenues received from Federal, State and other local government sources which are used to (a) support the statute or budget, which requires expending them, and (b) represent the City’s proportionate share from taxes assessed by the State of Florida and Miami-Dade County.

*Unaudited

FY 2006-07 Revenue Budget



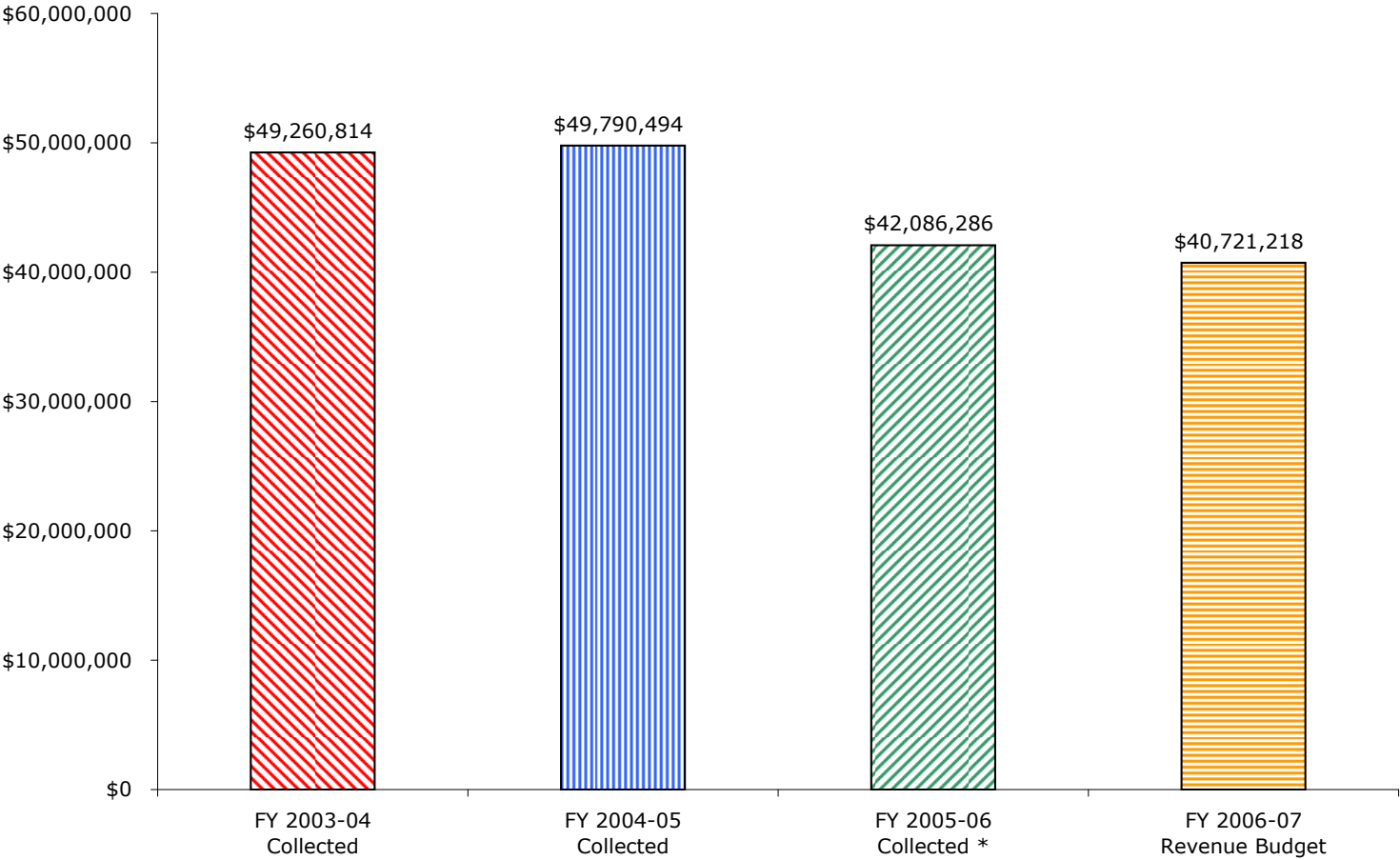
City of Miami

Resource VI -Intergovernmental Revenues

Resources (Inflows)	% of Resource Budget	Collected FY 2003-04	Collected FY 2004-05	1-Year % Change	Collected* FY 2005-06	Revenue Budget FY 2006-07	1-Year % Change
Resource VI -Intergovernmental Revenues							
074 - STATE OF FLA REVENUE SHARING	30.93%	\$10,351,506	\$12,581,352	21.54%	\$12,947,018	\$12,596,619	-2.71%
075 - STATE OF FLA MOBILE HOME LICENSE	0.18%	66,617	64,323	-3.44%	77,458	75,000	-3.17%
076 - STATE OF FLA CIGARETTE TAX		0	0	0.00%	0	0	0.00%
077 - BUSINESS-LICENSE-LIQUOR	0.86%	299,813	356,363	18.86%	350,716	350,000	-0.20%
205 - FLORIDA DEPT. OF COMMUNITY		0	68	100.00%	517	0	-100.00%
274 - US DEPT OF AGRICULTURE		100,073	(159,089)	-258.97%	0	0	0.00%
348 - METRO-DADE TOURIST BED TAX	0.00%	1,154,251	1,353,420	17.26%	1,089,670	0	-100.00%
409 - US DEPT OF HEALTH & HUMAN SERVICES		176,239	109,960	-37.61%	96,699	0	-100.00%
439 - HALF CENT SALES TAX	61.89%	21,913,227	23,001,474	4.97%	25,372,167	25,200,599	-0.68%
480 - FIRE FIGHTERS SUPPLEMENTAL COMPENSATION	0.29%	144,966	110,421	-23.83%	186,746	120,000	-35.74%
597 - U.S.DEPARTMENT OF JUSTICE		10,997,695	0	-100.00%	0	0	0.00%
647 - KEY BISCLAYNE - CITY CONTRACT	1.18%	472,457	479,160	1.42%	479,160	479,000	-0.03%
648 - FEMA-LOAN/DISASTER RELIEF		1,567,879	0	-100.00%	(413,865)	0	-100.00%
736 - CONTRIBUTION FROM. OFFSTREET PARKING	4.67%	1,394,322	1,887,466	35.37%	1,900,000	1,900,000	0.00%
990 - OTHER NON-OPERATING		621,769	10,375,086	1568.64%	0	0	0.00%
1000 - FEMA		0	(369,510)	-100.00%	0	0	0.00%
Total -Intergovernmental Revenues	100.00%	\$49,260,814	\$49,790,494	1.08%	\$42,086,286	\$40,721,218	-3.24%

*UnAudited

City of Miami
Resource VI -Intergovernmental Revenues



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Name:	State of Florida Revenue Sharing
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	435000 (ORACLE) - State Shared Revenues / 074 (GEMS) - State of Florida Revenue Sharing
Purpose:	To collect a proportionate share of revenues from taxes assessed by the State of Florida as part of the eight cents motor fuel tax, eleven cents cigarette tax, and the City of Miami share of the automobile road tax.
Receiving Department:	Finance Department
Frequency of Collection:	Monthly
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$10,351,506	\$12,581,352	\$12,947,018	\$12,596,619



Name:	State of Florida Revenue Sharing
Legal Authority:	<ul style="list-style-type: none"> • State of Florida Statute, Chapters 218.20 -218.26 • State of Florida Revenue Sharing Act of 1972, Chapters 72 -360 • L.G.F.I. Handbook -1989
Fees/Computations:	<p>Part I- <u>City of Miami Population x Adjustment Factor</u> Total Adjusted Statewide Municipal Population</p> <ul style="list-style-type: none"> • Adjustment Factor based on the following: <ul style="list-style-type: none"> ○ Population less than 2,001 1.000 ○ Population between 2,001 and 5,000 1.135 ○ Population between 5,001 and 20,000 1.425 ○ Population between 20,001 and 50,000 1.709 ○ Population greater than 50,000 1.791 <p>Part II- <u>City of Miami Sales Tax Collection</u> Total Statewide Municipal Collections</p> <ul style="list-style-type: none"> • Where the City of Miami sales tax collections are based on the following: $\frac{\text{Miami-Dade Collections} \times \text{City of Miami Population}}{\text{Miami-Dade Population}}$ <p>Part III- <u>Weighted City of Miami Population</u> Total Statewide Weighted Municipal Population</p> <ul style="list-style-type: none"> • Where the weighted City of Miami population is calculated as: $\frac{\text{Statewide Total Municipal Assessed Value Per Capita} \times \text{City of Miami Population}}{\text{City of Miami Assessed Value Per Capita}}$ <p>Apportionment Factor- $\frac{\text{Part 1} + \text{Part 2} + \text{Part 3}}{3}$</p> <p>City of Miami Share- Apportionment Factor x Total Available Funds</p>
Exemptions:	<ul style="list-style-type: none"> • None



Name:	State of Florida Mobile Home License
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	435000 (ORACLE) - State Shared Revenues / 075 (GEMS) - State of Florida Mobile Home License
Purpose:	To collect revenues from a State of Florida license fee for motor vehicles. Mobile Homes are subject to license fee unless classified and taxed as real property. This license fee is in lieu of ad valorem taxes.
Receiving Department:	Finance Department
Frequency of Collection:	Monthly
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$66,617	\$64,323	\$77,458	\$75,000



Name:	State of Florida Mobile Home License
Legal Authority:	<ul style="list-style-type: none"> • State of Florida Statute, Chapter 320.08 • Miami-Dade County Code 19A • L.G.F.I. Handbook -1989
Fees/Computations:	<p>Mobile Home</p> <ul style="list-style-type: none"> • Not exceeding 35 feet in length..... \$20.00 • Over 35 feet, less than 40 feet in length..... \$25.00 • Over 40 feet, less than 45 feet in length..... \$30.00 • Over 45 feet, less than 50 feet in length..... \$35.00 • Over 50 feet, less than 55 feet in length..... \$40.00 • Over 55 feet, less than 60 feet in length..... \$45.00 • Over 60 feet, less than 65 feet in length..... \$50.00 • Over 65 feet in length..... \$80.00 <p>Dealer License Plate..... \$12.50</p> <p>Exempt or Official License Plate \$3.00</p>
Exemptions:	<ul style="list-style-type: none"> • None



Name:	State of Florida Cigarette Tax
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object/Minor Code:	435000 (ORACLE) - State Shared Revenues / 076 (GEMS) - State of Florida Cigarette Tax
Purpose:	Proportionate revenues received from the State of Florida for tax imposed on the sale of cigarettes and remitted to Miami-Dade County for distribution to applicable municipalities. This is no longer a recurring budget resource.
Receiving Department:	Finance Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$0	\$0	\$0	\$0



Name:	State of Florida Cigarette Tax
Legal Authority:	<ul style="list-style-type: none">• State of Florida Statute, Chapters 210.01-210.22
Fees/Computations:	<ul style="list-style-type: none">• 2.9% of net monthly collections remitted from the State of Florida for County use.
Exemptions:	<ul style="list-style-type: none">• None



Name:	Business License –Liquor
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	435000 (ORACLE) - State Shared Revenues / 077 (GEMS) - Business License-Liquor
Purpose:	To collect revenues from State of Florida for approved licenses to engage in the business of manufacturing, bottling, distributing, selling or dealing with alcoholic beverages.
Receiving Department:	Finance Department
Frequency of Collection:	Monthly
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$299,813	\$356,363	\$350,716	\$350,000



Name:	Business –License –Liquor
Legal Authority:	<ul style="list-style-type: none"> • State of Florida Statute, Chapters 561 -568 • City of Miami Code, Sections 4.1 -4.20
Fees/Computations:	<p>Temporary License Fee (State) ¼ annual license fee or \$100.00, whichever is greater.</p> <p>Application Fee (State) \$25.00</p> <p>New Liquor License Fee (State) \$5,000</p> <p>Delinquent Charge (State) \$5.00 per month or 5% of license fee, whichever is greater.</p> <p>City of Miami Share 38% of all license fees collected within City of Miami.</p>
Exemptions:	<ul style="list-style-type: none"> • None



Name:	Florida Department of Community
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object/Minor Code:	434000 (ORACLE) - State Grants / 205 (GEMS) - Florida Department of Community Affairs
Purpose:	Funds received from the State of Florida Department of Community Affairs for the operation of sponsored programs and activities. This is not a recurring budget resource.
Receiving Department:	Parks and Recreation Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> • Reimbursement of related program costs.

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$0	\$68	\$517	\$0



Name:	Florida Department of Community
Legal Authority:	<ul style="list-style-type: none">• Upon award of program by the Florida Department of Community Affairs and approval by the City of Miami Commission.
Fees/Computations:	<ul style="list-style-type: none">• None
Exemptions:	<ul style="list-style-type: none">• None



Name:	US Department of Agriculture
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	431000 (ORACLE) - Federal Grants / 274 (GEMS) - US Department of Agriculture
Purpose:	To collect revenues provided by the US Department of Agriculture for reimbursement of institutionalized programs that provide meals and cooking apparatus for schools and child care programs that cater to the economically disadvantaged.
Receiving Department:	Parks and Recreation Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$100,073	(\$159,089)	\$0	\$0



Name:	US Department of Agriculture
Legal Authority:	<ul style="list-style-type: none">• City of Miami Ordinance #9938, 12/13/84• City of Miami Ordinance #10568, 04/13/89
Fees/Computations:	<p>Based on economic category of each child enrolled in the program. If two-thirds or more of the total enrollment is considered economically disadvantaged, the U.S. Department of Agriculture will reimburse the City of Miami based on the following limits:</p> <ul style="list-style-type: none">• Summer lunch, per child \$1.925• Per supplement \$0.505
Exemptions:	<ul style="list-style-type: none">• None



Name:	Metro Dade Tourist Bed Tax
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	437000 (ORACLE) - Grants From Other Local Units / 348 (GEMS) - Metro-Dade Tourist Bed Tax
Purpose:	Fees generated from tax received from the Miami-Dade County Tourist Development Trust Fund, which is levied upon persons who rent, lease, or let for consideration any living quarters or accommodations for a period of less than six month.
Receiving Department:	Public Facilities Departments
Frequency of Collection:	Monthly
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$1,154,251	\$1,353,420	\$1,089,670	\$0



Name:	Metro Dade Tourist Bed Tax
Legal Authority:	<ul style="list-style-type: none">• State of Florida Statute, Chapter 125.0104• Miami-Dade County Code, Sections 29.51 – 29.57• Miami-Dade County Ordinance #84-88, 11/6/84
Fees/Computations:	<p>Two (2%) percent of whole and major fraction of each dollar of the total rental charge.</p> <p>Tax is collected by Miami-Dade County and remitted to the State of Florida Department of Revenue. The taxes collected are returned to Miami-Dade County, less administrative cost, which then distributes it in manner to promote tourism.</p>
Exemptions:	<ul style="list-style-type: none">• None



Name:	US Department of Health and Human Services
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	431000 (ORACLE) - Federal Grants / 409 (GEMS) - US Department of Health and Human Services
Purpose:	To collect revenues from Miami-Dade County for the purchase of slots to provide quality child day care services for children eighteen (18) months to five (5) years of age, which will enable parents to work outside the home.
Receiving Department:	Parks and Recreation Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$176,239	\$109,960	\$96,699	\$0



Name:	US Department of Health and Human Services
Legal Authority:	<ul style="list-style-type: none">• City of Miami Ordinance #10435, 05/12/88• City of Miami Ordinance #10567, 04/13/89
Fees/Computations:	<ul style="list-style-type: none">• None
Exemptions:	<ul style="list-style-type: none">• None



Name:	Half Cent Sales Tax
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	435000 (ORACLE) - State Shared Revenues / 439 (GEMS) - Half Cent Sales Tax
Purpose:	To collect revenues from proceeds of a tax of six percent (6%) levied on sales, use and other transactions. To receive this revenue the City of Miami must be eligible for state revenue-sharing distributions and must meet the millage requirements outlined in State of Florida Statute 200.065.
Receiving Department:	Finance Department
Frequency of Collection:	Monthly
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$21,913,227	\$23,001,474	\$25,372,167	\$25,200,599



Name:	Half Cent Sales Tax
Legal Authority:	<ul style="list-style-type: none"> • State of Florida Statute, Chapters 218.60 -218.65 • L.G.F.I. Handbook -1989
Fees/Computations:	<p>Percentage of proceeds remitted pursuant to Part I, Chapter 212 of the State of Florida Statute by a sales tax dealer located within Miami-Dade County 9.888%</p> <p>The portion for the City of Miami is computed as follows:</p> $\frac{\text{Total City of Miami Population}}{\text{Total Miami-Dade County Population} + \text{Two-Thirds Un-Incorporated Miami-Dade County}}$
Exemptions:	<ul style="list-style-type: none"> • None



Name:	Fire Fighters' Supplemental Compensation
Revenue Category:	Intergovernmental Revenue
Receiving Fund:	General Fund
Object/Minor Code:	435000 (ORACLE) - State Shared Revenues / 480 (GEMS) - Fighters' Supplemental Compensation
Purpose:	To collect revenues from the State of Florida Insurance Commissioner Regulatory Trust Fund to provide monetary compensation to firefighters who have degrees (Bachelor's or Associate's) that are not a requirement for the position held.
Receiving Department:	Fire Rescue Department
Frequency of Collection:	Monthly
Use of Revenue:	<ul style="list-style-type: none"> • Paid to eligible City of Miami Firefighters.

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$144,966	\$110,421	\$186,746	\$120,000



Name:	Fire Fighters' Supplemental Compensation
Legal Authority:	<ul style="list-style-type: none">State of Florida Statute, Chapter 633.382
Fees/Computations:	Firefighter with Associate Degree, monthly..... \$50.00 Firefighter with Bachelor Degree, monthly..... \$110.00
Exemptions:	<ul style="list-style-type: none">Only applicable to firefighter positions.



Name:	US Department of Justice
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object/Minor Code:	431000 (ORACLE) - Federal Grants / 597 (GEMS) - US Department of Justice
Purpose:	Funds received from the US Department of Justice in support of sponsored programs and activities. Not a recurring budget resource.
Receiving Department:	Police Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> US Department of Justice sponsored programs and activities.

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$10,997,695	\$0	\$0	\$0



Name:	US Department of Justice
Legal Authority:	<ul style="list-style-type: none">• City of Miami Ordinance #10176• City of Miami Ordinance #10416• City of Miami Ordinance #10451
Fees/Computations:	<ul style="list-style-type: none">• None
Exemptions:	<ul style="list-style-type: none">• None



Name:	Key Biscayne –City Contract
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object/Minor Code:	438000 (ORACLE) - Shared Revenues From Other Local Units / 647 (GEMS) - Key Biscayne-City Contract
Purpose:	
Receiving Department:	Fire Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> • General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$472,457	\$479,160	\$479,160	\$479,000



Name:	Key Biscayne – City Contract
Legal Authority:	<ul style="list-style-type: none">•
Fees/Computations:	<ul style="list-style-type: none">• Based on agreed upon contract amount.
Exemptions:	<ul style="list-style-type: none">• None



Name:	FEMA – Loan/Disaster Relief
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object/Minor Code:	431000 (ORACLE) - Federal Grants / 648 (GEMS) – FEMA-Loan/Disaster Relief
Purpose:	Revenues received from FEMA to reimburse the City of Miami for eligible costs related to declared disasters/emergencies. Not a recurring budget resource.
Receiving Department:	Finance Department, Police Department, Solid Waste Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> Reimbursement of eligible costs previously paid by the General Fund.

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$1,567,879	\$0	(\$413,865)	\$0



Name:	FEMA – Loan/Disaster Relief
Legal Authority:	<ul style="list-style-type: none">• Upon declaration of emergency/disaster.
Fees/Computations:	<ul style="list-style-type: none">• None
Exemptions:	<ul style="list-style-type: none">• None



Name:	Contribution from Off Street Parking
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object/Minor Code:	438000 (ORACLE) - Shared Revenues From Other Local Units / 736 (GEMS) - Contribution from Off Street Parking
Purpose:	Contributions received from the Miami Parking Authority based on agreed upon share of off street parking collections.
Receiving Department:	Finance Department
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> • General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$1,394,322	\$1,887,466	\$1,900,000	\$1,900,000



Name:	Contribution from Off Street Parking
Legal Authority:	<ul style="list-style-type: none">•
Fees/Computations:	<ul style="list-style-type: none">•
Exemptions:	<ul style="list-style-type: none">• None



Name:	Other Non-Operating
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object/Minor Code:	489900 (ORACLE) - Other-Other Non-Operating Sources / 990 (GEMS) - Other Non-Operating
Purpose:	Revenues received from miscellaneous intergovernmental sources. This is not a recurring budget resource.
Receiving Department:	Finance Department, Fire Department, Police Department, Risk Management, City Clerk Office
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$621,769	\$10,375,086	\$0	\$0



Name:	Other Non-Operating
Legal Authority:	<ul style="list-style-type: none">• None
Fees/Computations:	<ul style="list-style-type: none">• None
Exemptions:	<ul style="list-style-type: none">• None



Name:	FEMA
Revenue Category:	Intergovernmental Revenues
Receiving Fund:	General Fund
Object /Minor Code:	1000 (GEMS) - FEMA (Cash Account) No Oracle Account
Purpose:	Adjustment of FEMA reimbursements received within the General Fund. This is not a recurring budget resource.
Receiving Department:	Not Applicable
Frequency of Collection:	Collection Period is Non-Specific
Use of Revenue:	<ul style="list-style-type: none"> • General Governmental Activities

Amounts Collected

FY 2003-04 Collected	FY 2004-05 Collected	FY 2005-06 Collected *	FY 2006-07 Budget
\$0	(\$369,510)	\$0	\$0



Name:	FEMA
Legal Authority:	<ul style="list-style-type: none">• None
Fees/Computations:	<ul style="list-style-type: none">• None
Exemptions:	<ul style="list-style-type: none">• None