

**City of Pittsburgh**

2005 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Real Estate Taxes, Current Year</b>	\$ 124,000,000	\$ 122,500,000	\$ 122,293,807	\$ 1,500,000

A tax levied on land and buildings. The tax is calculated by applying a tax millage rate on the assessed value of the property, which is set by Allegheny County. Prior to 2001, assessed value was calculated based on 25% of a property's market value, and the tax was levied at different rates for land and buildings. Beginning in 2001, assessments are based on 100% of market value. Also in 2001, the City adopted a unified rate of 10.8 mills in an effort to alleviate hardships that many homeowners experienced resulting from the court-ordered reassessment of all properties within Allegheny County. To achieve a balanced budget using existing tax revenues as required by Act 11, the real estate millage is increased 2.487 mills to 13.287 mills.

A Homestead Exemption on the first \$10,000 of assessed value is also offered to homeowners as a means of reducing the tax burden. This budget proposes a renewal of the Homestead Exemption.

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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
<b>Real Estate Taxes, Prior</b>	\$ 4,500,000	\$ 5,500,000	\$ 1,705,915	\$ (1,000,000)

Prior years' Real Estate Taxes represent those taxes which are collected in the current year but were due from prior years. Interest is charged on the outstanding amounts and are reflected in the penalty and interest line item. The rates is 1% per month 10% per year.

Real Estate delinquency collections will continue to be a primary focus of 2005 with four Treasurer Sales anticipated.

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Mercantile Tax</b>	\$ -	\$ 7,400,000	\$ 7,814,005	\$ (7,400,000)

A tax of 1 mill is levied on the gross receipts of wholesale dealers of goods, wares, and merchandise. A 2 mill tax is levied on retail vendors of goods, wares, and merchandise. This line item includes both current year and prior years' collections. ELIMINATED IN 2005.

To estimate future mercantile tax revenue, this revenue was tied to other economic forecasts conducted for the region. Through an analysis of historical tax receipts and retail sales for the Standard Metropolitan Statistical Area (SMSA), it was discovered that there was a fairly constant ratio between receipts and regional sales. A ratio was estimated for future years and applied to forecasted retail sales for the SMSA.

It is assumed that 75% of the mercantile revenues comes from retail taxes and 25% comes from wholesale taxes. It also is assumed that the wholesale and retail sales tax receipts will follow retail sales trends for the Pittsburgh Metropolitan Statistical Area (MSA).

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Amusement Tax</b>	\$ 8,750,000	\$ 9,953,292	\$ 9,461,465	\$ (1,203,292)

This tax is levied at the rate of 5% on the admission price paid by patrons of all manner and forms of amusement.

The Amusement Tax revenue estimate is based upon the top 12 payers of the tax within the City since these sources represent approximately 85% of the amusement tax revenue. Historical trends were used to estimate future revenues from each of these payers and for the remaining payers.

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Personal Property Tax</b>	\$ -	\$ -	\$ -	\$ -

The Personal Property Tax was eliminated in 1995 under provisions of Act 77 - Tax Relief.

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Earned Income Tax</b>	\$ 46,295,138	\$ 46,789,000	\$ 46,017,581	\$ (493,862)

The Earned Income Tax is a 1% levy on the wages or net profits earned by residents of the City. The majority of the payments are deducted by employers and remitted to the City. An annual wage tax form (PGH-40) must be filed.

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Deed Transfer Tax</b>	\$ 13,046,097	\$ 8,500,000	\$ 9,153,775	\$ 4,546,097

A tax of 2.0% on consideration paid for real property transfers. The tax is collected by the Allegheny County Treasurer. 1.5% of this tax is levied pursuant to authority granted by Act 511 and .5% is levied under authority granted by Act 62 amended by House Bill 1175 of 1983.

The 2005 Deed Transfer Tax revenue estimate is based on projected real estate sales within the City of Pittsburgh. A ratio between actual deed transfer tax receipts and real estate sales data was established and then applied to projected real estate sales.

A key assumption in forecasting this revenue is that both real estate sales and deed transfer revenues will follow past trends. Future sales have been projected on a five year moving average.

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Parking Tax</b>	\$ 44,487,794	\$ 47,313,292	\$ 30,879,444	\$ (2,825,498)

This tax is levied on the patrons of non-residential parking lots for each parking transaction. The tax rate was increased to 50% of parking receipts effective February 1, 2004. The rate remains at 50% for 2005.

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Occupation Privilege Tax</b>	\$ -	\$ 3,200,000	\$ 3,224,057	\$ (3,200,000)

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<hr/> <p>The Occupation Privilege Tax is a one-time annual tax of \$10 per employee working within the City of Pittsburgh limits. REPLACED WITH EMERGENCY SERVICES TAX IN 2005.</p> <hr/>				
<b>Business Privilege Tax</b>	\$ 13,846,167	\$ 43,250,000	\$ 42,573,099	\$ (29,403,833)

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**General Fund Revenues**

	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
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The Business Privilege Tax is a 6 mills tax on the gross receipts of a service business, trade, or profession in, or attributable to the City.

<b>Institution and Service Privilege Tax</b>	\$ 478,000	\$ 430,000	\$ 433,411	\$ 48,000
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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
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This 6 mill tax is levied on certain receipts of non-profit, non-charitable organizations conducting or operating a business or service in the City.

<b>Penalties and Interest</b>	\$ 3,170,000	\$ 2,700,000	\$ 3,175,815	\$ 470,000
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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
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Penalty and interest charges are levied on taxes that are not paid on their appropriate due dates. Only real estate taxes are excluded from penalty charges for delinquencies.

<b>Interest on Bank Balances</b>	\$ 833,333	\$ 1,825,000	\$ 503,669	\$ (991,667)
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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<p>The City invests its funds in Treasury Bills, Certificates of Deposit and other insured and/or collateralized instruments of investment as permitted under the City's Investment Policy. This line item represents interest earnings on those investments as well as earnings from interest bearing checking accounts.</p>				
<b>Fines and Forfeits</b>	\$ 6,555,000	\$ 7,337,000	\$ 7,159,757	\$ (782,000)

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
Fines-city court	\$ 100,000	\$ 305,000	\$ 217,412	\$ (205,000)
Fines-traffic court	\$ 6,000,000	\$ 6,500,000	\$ 6,414,287	\$ (500,000)

All traffic tickets and other fines and forfeits from the district justice system are reflected in this revenue. These fines vary with the type of violation. Effective January 1, 2005, the Pittsburgh Magistrates Court will be dissolved and its judicial functions will be assumed within the statewide district justice system. Also on January 1, 2005, the Pittsburgh Parking Authority will assume the functions of collecting and adjudicating parking tickets and has proposed to outsource the function. Revenue estimates for traffic court are net of the estimated costs of an outsourced contract.

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	<b>ESTIMATES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>INCREASE/ (DECREASE)</b>
	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2005 OVER 2004</b>
Fines-housing court	\$ 150,000	\$ 227,000	\$ 161,686	\$ (77,000)
Fines-magistrate or alderman	\$ 90,000	\$ 90,000	\$ 142,166	\$ -
Fines-animal control	\$ 15,000	\$ 15,000	\$ 10,732	\$ -
Fines-state police	\$ 200,000	\$ 200,000	\$ 213,474	\$ -

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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
<b>Liquor and Malt Beverage Licenses</b>	\$ 440,750	\$ 430,000	\$ 419,150	\$ 10,750

All establishments serving liquor and malt beverages are required to purchase an annual license with the fee varying from \$75 - \$250 based on the type of establishment. The State collects these fees and forwards a lump sum payment to the City.

<b>Business Licenses</b>	\$ 31,263	\$ 30,500	\$ 66,324	\$ 763
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This revenue category includes fees for mercantile and going-out-of-business licenses. 2003 revenue included a one-time adjustment for prior year collections.

Licenses-business-closing	\$ 500	\$ 500	\$ 100	-
Licenses-business-mercantile	\$ 30,763	\$ 30,000	\$ 66,224	\$ 763

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>General Government Licenses</b>	\$ 912,913	\$ 740,000	\$ 662,952	\$ 172,913

Sections 611.06 and 611.07 of the City of Pittsburgh Code provide the authority and guidelines for the City to assess fire permit fees and false alarm penalties. The increase in false alarm penalties reflects an increase in the fee, per Act 47.

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
Chrgs-false alarm penalties	\$ 748,913	\$ 580,000	\$ 498,692	\$ 168,913
Permits-fire safety	\$ 164,000	\$ 160,000	\$ 164,260	\$ 4,000
<b>Rentals and Charges</b>	<b>\$ 4,878,864</b>	<b>\$ 3,935,475</b>	<b>\$ 4,696,005</b>	<b>\$ 443,389</b>

Most City departments provide various services for which they charge rents or fees. Examples of these fees include payments from excavation of sidewalks, copying City documents, rents from City properties and the use or sale of right of ways.

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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
Department of Public Safety				
Chrgs-docs-police records	\$ 92,250	\$ 90,000	\$ 116,645	\$ 2,250
Chrgs-docs-identification recs	\$ 41,000	\$ 40,000	\$ 34,508	\$ 1,000
Chrgs-docs-fire records	\$ 4,305	\$ 4,200	\$ 4,585	\$ 105
Chrgs-safety inspections	\$ 461,250	\$ 450,000	\$ 358,492	\$ 11,250

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Department of Public Works</b>				
Permits-str exc-sidewlk opnn	\$ 7,687	\$ 7,500	\$ 9,640	\$ 187
Chrgs-misc-public works	\$ 51,250	\$ 50,000	\$ 31,582	\$ 1,250
Street excavations	\$ 246,000	\$ 240,000	\$ 318,280	\$ 6,000
Permits-str exc-curb cuts	\$ 12,300	\$ 12,000	\$ 9,060	\$ 300
Permits-str exc-pole permits	\$ 58,425	\$ 57,000	\$ 60,025	\$ 1,425
Refuse-fees-apartments	\$ -	\$ -	\$ 722,209	\$ -
Permits-encr-permanent bridge	\$ 6,150	\$ 6,000	\$ 6,976	\$ 150
<b>Department of Public Works (continued)</b>				
Refuse-dumpster fees	\$ 117,875	\$ 115,000	\$ 122,870	\$ 2,875
Permits-picnic and ballfield	\$ 128,125	\$ 125,000	\$ 125,000	\$ 3,125
Permits-str exc-temp barrcds	\$ 102,500	\$ 100,000	\$ 144,352	\$ 2,500
Permits-str exc-mach or equip	\$ 102,500	\$ 100,000	\$ 121,853	\$ 2,500
Encroachments	\$ 10,250	\$ 10,000	\$ 13,875	\$ 250

Department of General Services

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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
Sales and aucs-sale of scrap	\$ -	\$ -	\$ 10,643	\$ -
Sales and aucs-sale of autos	\$ 102,500	\$ 100,000	\$ 103,710	\$ 2,500
Chrg-docs-sale of plans	\$ 4,100	\$ 4,000	\$ 9,054	\$ 100
Chrgs-telephone	\$ 3,075	\$ 3,000	\$ 2,216	\$ 75
Permits-antenna & telecom	\$ 512,500	\$ 500,000	\$ -	\$ 12,500
Lease-HACP Rent	\$ -	\$ -	\$ -	\$ -
Department of Law				
Chrgs-docket fees and costs	\$ 148,625	\$ 145,000	\$ 178,284	\$ 3,625
Chrgs-property damage	\$ 35,875	\$ 35,000	\$ 47,677	\$ 875
Fines-settlements & judgments	\$ 12,300	\$ 12,000	\$ 30,612	\$ 300
Department of Finance				
Chrgs-collection fees	\$ 358,750	\$ 350,000	\$ 378,803	\$ 8,750
Chrgs-daily parking meters	\$ 256,250	\$ 250,000	\$ 216,771	\$ 6,250
Lease-wharf parking	\$ 367,439	\$ 358,475	\$ 406,953	\$ 8,964
Lease-wharves	\$ 10,250	\$ 10,000	\$ 11,154	\$ 250
Chrgs-lien filing-pwsa	\$ -	\$ -	\$ 71,576	\$ -
Lease-city commercial space	\$ 184,500	\$ 180,000	\$ 302,693	\$ 4,500
Permits-parking	\$ 117,875	\$ 115,000	\$ 108,097	\$ 2,875
Chrgs-returned check fee	\$ 28,700	\$ 28,000	\$ 22,076	\$ 700

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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
<b>City Planning</b>				
Chrgs-docs-planning documents	\$ -	\$ -	\$ -	\$ -
Permits-zoning fees	\$ 385,708	\$ 376,300	\$ 112,152	\$ 9,408
Permits-subdivision of lots	\$ 7,175	\$ 7,000	\$ 6,340	\$ 175
<b>Personnel &amp; Civil Service</b>				
Chrgs-applicant testing fees	\$ -	\$ -	\$ -	\$ -
<b>Parks and Recreation</b>				
Swimming Pool Fees	\$ 245,000	\$ -	\$ 276,110	\$ 245,000
Center Fees	\$ 100,000	\$ -	\$ 158,632	\$ 100,000
Summer Food Service Fees	\$ 56,375	\$ 55,000	\$ 42,500	\$ 1,375
<b>Public Service Privileges</b>	<b>\$ 1,138,023</b>	<b>\$ 1,125,000</b>	<b>\$ 981,204</b>	<b>\$ 13,023</b>

Utility companies pay the City for the privilege of running their lines under City streets, bridges and sidewalks.

PSP fee/duquesne light	\$ -	\$ -	\$ -	\$ -
PSP fee/PACT Ltd (All steam)	\$ 278,023	\$ 275,000	\$ 276,140	\$ 3,023
PSP fee/private comm system	\$ -	\$ -	\$ -	\$ -
PSP fee/telecomm licensing	\$ 860,000	\$ 850,000	\$ 705,064	\$ 10,000

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Provision of Services</b>	\$ 9,182,117	\$ 7,813,775	\$ 7,146,520	\$ 1,368,342

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
Chrgs-point state park	\$ 350,000	\$ 352,000	\$ 340,423	\$ (2,000)
Chrgs-Frick park trust fund	\$ -	\$ 225,000	\$ 200,000	\$ (225,000)
School board tax collection	\$ 4,970,000	\$ 4,732,000	\$ 4,507,615	\$ 238,000
Charges-School Bd Non-Res Empl	\$ 10,000	\$ 10,000	\$ 10,838	\$ -
Charges-School Bd Crossing Guards	\$ 1,750,000	\$ -	\$ -	\$ 1,750,000
Chrgs-police pension plan	\$ 87,367	\$ 84,823	\$ 82,352	\$ 2,544

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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
Chrgs-fire pension plan	\$ 61,750	\$ 59,952	\$ 58,205	\$ 1,798
Chrgs-municipal pension plan	\$ 103,000	\$ 100,000	\$ 97,087	\$ 3,000
PWSA-Indirect Costs	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ -
Chrg-Reimb-Zoo Utility	\$ -	\$ 400,000	\$ -	\$ (400,000)
<b>Breakeven Centers</b>	<b>\$ 21,169,006</b>	<b>\$ 20,180,350</b>	<b>\$ 17,979,311</b>	<b>\$ 988,656</b>

Breakeven center revenues are generated by charging the user a fee for the service provided by the City. The intent of the breakeven centers is to generate revenues equal to the cost of providing the service.

Bureau of Building Inspection revenue	\$ 4,743,656	\$ 4,530,000	\$ 4,639,202	\$ 213,656
Medical Services revenue	\$ 10,875,000	\$ 10,100,000	\$ 8,067,789	\$ 775,000
Cable Bureau revenue	\$ 3,950,350	\$ 3,950,350	\$ 3,459,203	\$ -
Tow Pound revenue	\$ 1,500,000	\$ 1,500,000	\$ 1,413,955	\$ -
Animal Control revenue	\$ 100,000	\$ 100,000	\$ 100,000	\$ -

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
Special Events Cost Recovery	\$ -	\$ -	\$ 299,162	\$ -
<b>Joint Operations</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 37,500</b>	<b>\$ -</b>
Revenues generated through partnerships with other government entities are recorded as a joint operations revenue.				
Three Taxing Bodies	\$ 100,000	\$ 100,000	\$ -	\$ -
City-County Integrated ID System	\$ -	\$ -	\$ 37,500	\$ -
<b>Federal and State Grants</b>	<b>\$ 26,753,001</b>	<b>\$ 3,196,586</b>	<b>\$ 2,186,185</b>	<b>\$ 2,066,415</b>

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
Federal and State Grant revenues are awarded to the City by various federal and state government agencies. The City's overall goal is to pursue grants that enhance the quality of City services and reduce the City's financial burden. Efforts to increase funding from the State are continuing.				
Beginning in 2005, State Pension Aid is shown as a revenue. Prior to 2005, State Pension Aid was budgeted as an offset to the City's entire pension expenditure.				
Workforce Investment Act (Formerly JTPA)	\$ 179,375	\$ 175,000	\$ 393,308	\$ 4,375
Liquid Fuels Tax	\$ 4,318,375	\$ 275,000	\$ 275,000	\$ 4,043,375
PA Commission on Crime & Delinquency	\$ -	\$ -	\$ -	\$ -
Commonwealth Recycling Grant	\$ 205,000	\$ 200,000	\$ 629,849	\$ 5,000

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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
Police/Fire/Retiree Reimb	\$ 522,750	\$ 510,000	\$ 454,028	\$ 12,750
CDBG -overhead	\$ -	\$ -	\$ 434,000	\$ -
Police training reimbursement	\$ 37,501	\$ 36,586	\$ -	\$ 915
Magistrate's Court	\$ -	\$ -	\$ -	\$ -
State Grant Support	\$ -	\$ 2,000,000	\$ -	\$ (2,000,000)
Homeland Security Grant	\$ 3,500,000	\$ -	\$ -	\$ -
Law Enforcement Block Grant	\$ -	\$ -	\$ -	\$ -
State Pension Aid	\$ 17,640,000	\$ -	\$ -	\$ -
LLEBG Subsidy for Civilians	\$ 350,000	\$ -	\$ -	\$ -
<b>Non-Profit Payment For Services</b>	<b>\$ 6,666,250</b>	<b>\$ 2,650,000</b>	<b>\$ 619,773</b>	<b>\$ 4,016,250</b>

The recovery of costs for services provided by the City to non-profit tax-exempt organizations. The City has multi-year cooperation agreements with several of the City's non-profits.

<b>Reimbursement, CDBG</b>	<b>\$ 1,323,366</b>	<b>\$ 2,054,503</b>	<b>\$ 482,092</b>	<b>\$ (731,137)</b>
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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
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The City's direct and indirect costs associated with administering and implementing the Community Development Block Grant programs and projects are reimbursed through these payments to the General Fund.

CDBG-general services	\$ -	\$ -	\$ -	\$ -
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	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
CDBG-city planning	\$ 1,198,366	\$ 1,454,503	\$ 250,000	\$ (256,137)
CDBG-parks and recreation	\$ -	\$ 475,000	\$ 232,092	\$ (475,000)
CDBG-public works	\$ 125,000	\$ 125,000	\$ -	\$ -
<b>Authority Payments</b>	<b>\$ 7,287,500</b>	<b>\$ 16,787,500</b>	<b>\$ 7,287,500</b>	<b>\$ (9,500,000)</b>

Annual payments made by authorities in lieu of taxes and for reimbursement of services performed by the City at the request of the authorities.

\$2,300,000 of the Pittsburgh Water and Sewer Authority (PWSA) portion represents an increase in water rates charged to non-profit organizations beginning in 1999.

As a result of the 1999 refinancing of the Civic Arena bonds, the Sports and Exhibition Authority will receive and forward to the City payment from Spectacor Management Group (\$87,500) as an offset to the City's debt service obligation on the bonds. The additional contribution from the Allegheny Regional Asset District appears in the section on Act 77-Civic Arena Debt Service.

Public Parking Authority	\$ 1,900,000	\$ 1,900,000	\$ 1,900,000	\$ -
PWSA	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000	\$ -

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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
Sports & Exhibition Authority	\$ 87,500	\$ 87,500	\$ 87,500	\$ -
<b>State Utility Tax Distribution</b>	\$ 461,250	\$ 450,000	\$ 499,753	\$ 11,250

Utility companies are taxed on the current market value of their property by the Commonwealth of Pennsylvania. Calculated annually by the Commonwealth, the rate of taxation equals the average millage rate of all reporting municipalities. The Commonwealth appropriates monies to each local government using the ratio of the total local realty tax receipts of the reporting municipality to the total local realty tax receipts of all reporting municipalities. The tax base upon which utility realty is assessed changed from book value to current market value in 2000.

<b>Sale of Public Property</b>	\$ 50,000	\$ 50,000	\$ -	\$ -
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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
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Revenue raised through the sale of property, facilities or materials owned by the City.				
<hr/>				
<b>Act 77 - Tax Relief</b>	\$ 12,945,440	\$ 14,200,000	\$ 13,451,991	\$ (1,254,560)

**City of Pittsburgh**

2005 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<p>This revenue replaces funds lost with the elimination of the Personal Property Tax, the reduction of the Amusement Tax from 10% to 5%, and the expansion of the City's real estate tax gentrification program. The Allegheny County additional 1% sales tax passed under Pennsylvania Act 77 is the source of this revenue. Annually, the City receives a percentage of the tax collected in Allegheny County.</p> <p>Collections for 2004 are estimated by the Regional Asset District Board to grow modestly from 2003.</p>				
<b>Act 77 - Operations Support for Regional Assets</b>	\$ -	\$ 5,990,220	\$ 5,859,000	\$ (5,990,220)

**City of Pittsburgh**

2005 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
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This revenue source is for the operation of Schenley, Frick, Highland and Riverview Parks. It is provided through an award from the Allegheny Regional Asset District Board from Pennsylvania Act 77 1% sales tax revenues.

The original cooperation and support agreement between the Allegheny Regional Asset District and the City will expire on December 31, 2004. An amended and restated cooperation and support agreement was entered into by the District and the City setting forth the terms upon which the District will continue to provide funds to the City during the period January 1, 2005 through December 31, 2009. The new agreement requires that the City account for the operating grant in a special trust fund. Therefore, the revenue previously listed here is now shown in the Allegheny Regional Asset District Trust Fund shown in the Expenditures section of this document. 2004 is the last year the City will receive reimbursement for debt service on bonds issued for the Pittsburgh Zoo, Phipps Conservatory and the National Aviary in Pittsburgh. The new cooperation agreement does not renew this debt service reimbursement provision.

Act 77-Regional Park Operations	\$	-	\$	4,505,220	\$	4,374,000	\$	(4,505,220)
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**City of Pittsburgh**

2005 Operating Budget

General Fund Revenues
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	<b>ESTIMATES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>INCREASE/ (DECREASE)</b>
	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2005 OVER 2004</b>
Act 77-Zoo Debt Service	\$ -	\$ 1,100,000	\$ 1,100,000	\$ (1,100,000)
Act 77-National Aviary	\$ -	\$ 60,000	\$ 60,000	\$ (60,000)
Act 77-Phipps Conservatory	\$ -	\$ 325,000	\$ 325,000	\$ (325,000)

**City of Pittsburgh**

2005 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Act 77 - Civic Arena Debt Service</b>	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ -

This is a reimbursement for the City's portion of the Civic Arena debt service paid by the City. The funding source for this reimbursement is an award from the Regional Asset District Board from Pennsylvania Act 77 1% sales tax revenues.

<b>Sale of Delinquent Receivables - Courts</b>	\$ 500,000	\$ 500,000	\$ 658,386	\$ -
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This revenue item relates to the City's efforts to collect its backlog of fines and costs associated with delinquent parking, moving, and other City Code violations through the use of a collection agency and improved internal collection procedures. This program was implemented in mid-1996.

**City of Pittsburgh**

2005 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Miscellaneous, Not Otherwise Classified</b>	\$ 557,500	\$ 300,000	\$ 298,317	\$ 257,500

All revenues that cannot be classified into any other revenue line item are reflected in this account.

**City of Pittsburgh**

2005 Operating Budget

General Fund Revenues
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	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Non-resident Sports Facility Usage Fee</b>	\$ 1,410,000	\$ -	\$ -	\$ 1,410,000

Facility Usage Fee is a new tax on athletes and performers that work at certain facilities that have been subsidized with public funds.

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**City of Pittsburgh**

2005 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2005</b>	<b>BUDGET 2004</b>	<b>ACTUAL 2003</b>	<b>INCREASE/ (DECREASE) 2005 OVER 2004</b>
<b>Emergency Services Tax</b>	\$ 12,957,610	\$ -	\$ -	\$ 12,957,610

This \$52 tax is a one-time annual tax of \$52 per employee working within the City of Pittsburgh limits. This tax replaces the Occupation Privilege Tax.

<b>Payroll Preparation Tax</b>	\$ 41,250,000	\$ -	\$ -	\$ 41,250,000
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**City of Pittsburgh**

2005 Operating Budget

**General Fund Revenues**

<b>ESTIMATES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>INCREASE/ (DECREASE)</b>
<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2005 OVER 2004</b>

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This 0.55% tax on the gross payroll of employers and the distribution of net income from self-employed individuals, members of partnerships, associations, joint ventures or other entities who perform work or provide service within the City of Pittsburgh.

City of Pittsburgh  
2005 Operating Budget

General Fund Revenues

	ESTIMATES 2005	BUDGET 2004	ACTUAL 2003	INCREASE/ (DECREASE) 2005 OVER 2004
Real Estate Taxes, Current Year	\$ 124,000,000	\$ 122,500,000	\$ 122,293,807	\$ 1,500,000
Real Estate Taxes, Prior Years	\$ 4,500,000	\$ 5,500,000	\$ 1,705,915	\$ (1,000,000)
Mercantile Tax	\$ -	\$ 7,400,000	\$ 7,814,005	\$ (7,400,000)
Amusement Tax	\$ 8,750,000	\$ 9,953,292	\$ 9,461,465	\$ (1,203,292)
Earned Income Tax	\$ 46,295,138	\$ 46,789,000	\$ 46,017,581	\$ (493,862)
Deed Transfer Tax	\$ 13,046,097	\$ 8,500,000	\$ 9,153,775	\$ 4,546,097
Parking Tax	\$ 44,487,794	\$ 47,313,292	\$ 30,879,444	\$ (2,825,498)
Occupation Privilege Tax	\$ -	\$ 3,200,000	\$ 3,224,057	\$ (3,200,000)
Business Privilege Tax	\$ 13,846,167	\$ 43,250,000	\$ 42,573,099	\$ (29,403,833)
Institution and Service Privilege Tax	\$ 478,000	\$ 430,000	\$ 433,411	\$ 48,000
Penalties and Interest	\$ 3,170,000	\$ 2,700,000	\$ 3,175,815	\$ 470,000
Interest on Bank Balances	\$ 833,333	\$ 1,825,000	\$ 503,669	\$ (991,667)
Fines and Forfeits	\$ 6,555,000	\$ 7,337,000	\$ 7,159,758	\$ (782,000)
Liquor and Malt Beverage Licenses	\$ 440,750	\$ 430,000	\$ 419,150	\$ 10,750
Business Licenses	\$ 31,263	\$ 30,500	\$ 66,324	\$ 763
General Government Licenses	\$ 912,913	\$ 740,000	\$ 662,952	\$ 172,913
Rentals and Charges - Depts.	\$ 4,878,864	\$ 3,935,475	\$ 4,696,005	\$ 943,389
Public Service Privileges	\$ 1,138,023	\$ 1,125,000	\$ 981,204	\$ 13,023
Provision of Services	\$ 9,182,117	\$ 7,813,775	\$ 7,146,521	\$ 1,368,342
Breakeven Centers	\$ 21,169,006	\$ 20,180,350	\$ 17,979,312	\$ 988,656
Joint Operations	\$ 100,000	\$ 100,000	\$ 37,500	\$ -
Federal and State Grants <sup>1</sup>	\$ 26,753,001	\$ 3,196,586	\$ 2,186,185	\$ 23,556,415
Non-Profit Payment for Services	\$ 6,666,250	\$ 2,650,000	\$ 619,773	\$ 4,016,250
Reimbursement, CDBG	\$ 1,323,366	\$ 2,054,503	\$ 482,092	\$ (731,137)
Authority Payments	\$ 7,287,500	\$ 16,787,500	\$ 7,287,500	\$ (9,500,000)
State Utility Tax Distribution	\$ 461,250	\$ 450,000	\$ 499,753	\$ 11,250
Sale of Public Property	\$ 50,000	\$ 50,000	\$ -	\$ -
Act 77 - Tax Relief	\$ 12,945,440	\$ 14,200,000	\$ 13,451,991	\$ (1,254,560)
Act 77 - Operations Support for Regional Assets <sup>2</sup>	\$ -	\$ 5,990,220	\$ 5,859,000	\$ (5,990,220)
Act 77 - Civic Arena Debt Service	\$ 1,600,000	\$ 1,600,000	\$ 1,600,000	\$ -
Delinquent Receivables-Magistrates Court	\$ 500,000	\$ 500,000	\$ 658,386	\$ -
Miscellaneous Not Otherwise Classified	\$ 557,500	\$ 300,000	\$ 298,317	\$ 257,500
Emergency Services Tax	\$ 12,957,610	\$ -	\$ -	\$ 12,957,610
Non-resident Sports Facility Usage Fee	\$ 1,410,000	\$ -	\$ -	\$ 1,410,000
Payroll Preparation Tax	\$ 41,250,000	\$ -	\$ -	\$ 41,250,000
<b>TOTALS</b>	<b>\$ 417,576,382</b>	<b>\$ 388,831,493</b>	<b>\$ 349,327,766</b>	<b>\$ 28,744,889</b>

1.) State Pension Aid is budgeted as a revenue in Federal & State Grants in 2005 as required by the Act 47 Recovery Plan.

2.) As required by the amended cooperation and support agreement between the Allegheny Regional Asset District and the City, this revenue is budgeted in the new Allegheny Regional Asset District Trust Fund.