

**City of Pittsburgh**

2006 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Real Estate Taxes, Current Year</b>	\$ 121,000,000	\$ 124,000,000	\$ 120,139,337	\$ (3,000,000)

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.

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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<b>General Fund Revenues</b>
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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Real Estate Taxes, Prior</b>	\$ 3,758,000	\$ 4,500,000	\$ 3,436,858	\$ (742,000)

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 rate is 10% per year.

Real Estate delinquency collections will continue to be a primary focus of 2006 with four Treasurer Sales anticipated.

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Mercantile Tax</b>	\$ -	\$ -	\$ 7,499,849	\$ -

A tax of 1 mill was levied on the gross receipts of wholesale dealers of goods, wares, and merchandise. A 2 mill tax was levied on retail vendors of goods, wares, and merchandise. This tax was eliminated in 2005.

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Amusement Tax</b>	\$ 8,971,000	\$ 8,750,000	\$ 7,713,871	\$ 221,000

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. In 2006, the tax rate will be reduced to 2.5% for qualified non-profit performing arts groups.

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Earned Income Tax</b>	\$ 47,000,000	\$ 46,295,138	\$ 45,185,392	\$ 704,862

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 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Deed Transfer Tax</b>	\$ 15,691,000	\$ 13,046,097	\$ 10,614,400	\$ 2,644,903

A tax of 2.0% on consideration paid for real property transfers. The tax is collected by the Allegheny County Recorder of Deeds 1% of this tax is levied pursuant to authority granted by Act 511 and 1% is levied under authority granted by Act 62 amended by House Bill 1175 of 1983.

The 2006 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 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Parking Tax</b>	\$ 49,568,000	\$ 44,487,794	\$ 44,510,967	\$ 5,080,206

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 2006.

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<b>General Fund Revenues</b>
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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Occupation Privilege Tax</b>	\$ -	\$ -	\$ 3,176,421	\$ -

The Occupation Privilege Tax was a one-time annual tax of \$10 per employee working within the City of Pittsburgh limits. The tax was eliminated in 2005.

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Business Privilege Tax</b>	\$ 14,540,000	\$ 13,846,167	\$ 39,901,622	\$ 693,833

The Business Privilege Tax is a 2 mill tax on the gross receipts of a service business, trade, or profession in, or attributable to the City.

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<b>General Fund Revenues</b>
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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Institution and Service Privilege Tax</b>	\$ 370,000	\$ 478,000	\$ 474,747	\$ (108,000)

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.

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**General Fund Revenues**

	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Penalties and Interest</b>	\$ 2,464,000	\$ 3,170,000	\$ 2,551,509	\$ (706,000)

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.

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<b>General Fund Revenues</b>
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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Interest on Bank Balances</b>	\$ 742,000	\$ 833,333	\$ 605,200	\$ (91,333)

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.

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Fines and Forfeits</b>	\$ 3,480,000	\$ 6,555,000	\$ 6,691,124	\$ (3,075,000)

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

Fines-city court	\$ -	\$ 100,000	\$ 12,543	\$ (100,000)
Fines-traffic court	\$ 3,275,000	\$ 6,000,000	\$ 5,497,403	\$ (2,725,000)
Fines-housing court	\$ 100,000	\$ 150,000	\$ 209,304	\$ (50,000)
Fines-magistrate or alderman	\$ 90,000	\$ 90,000	\$ 688,885	\$ -
Fines-animal control	\$ 15,000	\$ 15,000	\$ 8,983	\$ -
Fines-state police	\$ -	\$ 200,000	\$ 274,006	\$ (200,000)

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Liquor and Malt Beverage Licenses</b>	\$ 451,769	\$ 440,750	\$ 407,400	\$ 11,019

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.

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General Fund Revenues
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	ESTIMATES 2006		BUDGET 2005		ACTUAL 2004		INCREASE/ (DECREASE) 2006 OVER 2005
<b>Business Licenses</b>	\$ 500		\$ 31,263		\$ 66,150		\$ (30,763)

This revenue category includes fees for going-out-of-business licenses.

Licenses-business-closing	\$ 500		\$ 500		\$ 100		-
Licenses-business-mercantile	\$ -		\$ 30,763		\$ 66,050		\$ (30,763)

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>General Government Licenses</b>	\$ 1,016,460	\$ 912,913	\$ 606,798	\$ 103,547

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.

Chrgs-false alarm penalties	\$ 850,000	\$ 748,913	\$ 606,798	\$ 101,087
Permits-fire safety	\$ 166,460	\$ 164,000	\$ -	\$ 2,460

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Rentals and Charges</b>	\$ 4,988,340	\$ 4,878,864	\$ 3,721,517	\$ 109,476

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.

## Department of Public Safety

Chrgs-docs-police records	\$ 94,556	\$ 92,250	\$ 132,124	\$ 2,306
Chrgs-docs-identification recs	\$ 42,025	\$ 41,000	\$ 51,401	\$ 1,025
Chrgs-docs-fire records	\$ 4,413	\$ 4,305	\$ 21,704	\$ 108
Chrgs-safety inspections	\$ 472,781	\$ 461,250	\$ 366,184	\$ 11,531

## Department of Public Works

Permits-str exc-sidewlk opnn	\$ 7,879	\$ 7,687	\$ 10,425	\$ 192
Chrgs-misc-public works	\$ 52,531	\$ 51,250	\$ 35,167	\$ 1,281
Street excavations	\$ 252,150	\$ 246,000	\$ 290,887	\$ 6,150
Permits-str exc-curb cuts	\$ 12,608	\$ 12,300	\$ 5,995	\$ 308
Permits-str exc-pole permits	\$ 59,886	\$ 58,425	\$ 58,000	\$ 1,461
Permits-encl-permanent bridge	\$ 6,304	\$ 6,150	\$ 33,784	\$ 154

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	<b>ESTIMATES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>INCREASE/ (DECREASE)</b>
	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2006 OVER 2005</b>
<b>Department of Public Works (continued)</b>				
Refuse-dumpster fees	\$ 120,822	\$ 117,875	\$ 100,380	\$ 2,947
Permits-picnic and ballfield	\$ 131,328	\$ 128,125	\$ -	\$ 3,203
Permits-str exc-temp barrcds	\$ 105,063	\$ 102,500	\$ 207,767	\$ 2,563
Permits-str exc-mach or equip	\$ 105,063	\$ 102,500	\$ 124,775	\$ 2,563
Encroachments	\$ 10,506	\$ 10,250	\$ 127,540	\$ 256
<b>Department of General Services</b>				
Sales and aucs-sale of scrap	\$ -	\$ -	\$ 1,877	\$ -
Sales and aucs-sale of autos	\$ 105,063	\$ 102,500	\$ 109,248	\$ 2,563
Chrg-docs-sale of plans	\$ 4,203	\$ 4,100	\$ 798	\$ 103
Chrgs-telephone	\$ 3,152	\$ 3,075	\$ 10,800	\$ 77
Permits-antenna & telecom	\$ 525,313	\$ 512,500	\$ -	\$ 12,813
<b>Department of Law</b>				
Chrgs-docket fees and costs	\$ 152,341	\$ 148,625	\$ 197,923	\$ 3,716
Chrgs-property damage	\$ 36,772	\$ 35,875	\$ 54,476	\$ 897
Fines-settlements & judgments	\$ 12,608	\$ 12,300	\$ 5,476	\$ 308

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	<b>ESTIMATES</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>INCREASE/ (DECREASE)</b>
	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2006 OVER 2005</b>
Department of Finance				
Chrgs-collection fees	\$ 367,719	\$ 358,750	\$ 310,922	\$ 8,969
Chrgs-daily parking meters	\$ 262,656	\$ 256,250	\$ 233,196	\$ 6,406
Lease-wharf parking	\$ 376,625	\$ 367,439	\$ 454,059	\$ 9,186
Lease-wharves	\$ 10,506	\$ 10,250	\$ 11,154	\$ 256
Chrgs-lien filing-pwsa	\$ -	\$ -	\$ 8,119	\$ -
Lease-city commercial space	\$ 189,113	\$ 184,500	\$ 219,396	\$ 4,613
Permits-parking	\$ 120,822	\$ 117,875	\$ 131,729	\$ 2,947
Chrgs-returned check fee	\$ 29,418	\$ 28,700	\$ 19,870	\$ 718
Market Based Revenue Opportunities	\$ 500,000	\$ 500,000	\$ -	\$ -
City Planning				
Permits-zoning fees	\$ 395,351	\$ 385,708	\$ 350,274	\$ 9,643
Permits-subdivision of lots	\$ 7,354	\$ 7,175	\$ 8,435	\$ 179
Parks and Recreation				
Swimming Pool Fees	\$ 251,125	\$ 245,000	\$ 404	\$ 6,125
Center Fees	\$ 102,500	\$ 100,000	\$ (272)	\$ 2,500
Summer Food Service Fees	\$ 57,784	\$ 56,375	\$ 27,500	\$ 1,409

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Public Service Privileges</b>	\$ 1,155,093	\$ 1,138,023	\$ 1,157,473	\$ 17,070

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

PSP fee/PACT Ltd (All steam)	\$ 282,193	\$ 278,023	\$ 333,245	\$ 4,170
PSP fee/telecomm licensing	\$ 872,900	\$ 860,000	\$ 824,228	\$ 12,900

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Provision of Services</b>	\$ 7,357,293	\$ 9,182,117	\$ 6,025,040	\$ (2,212,437)

Provision of services revenues are generated by the City for services performed at the request of another party. Typically the City has a contractual relationship to perform these services for a fee. An example of this type of revenue would be the City of Pittsburgh School District contracting with the City to collect and process its tax collections. The School District also supports the new tax collection system through its service fee.

Chrgs-point state park	\$ 350,000	\$ 350,000	\$ 270,591	\$ -
Chrgs-Frick park trust fund	\$ -	\$ -	\$ 100,000	\$ -
School board tax collection	\$ 4,500,000	\$ 4,970,000	\$ 3,549,747	\$ (470,000)
Charges-School Bd Non-Res Empl	\$ 10,000	\$ 10,000	\$ 9,927	\$ -
Charges-School Bd Crossing Guards	\$ -	\$ 1,750,000	\$ -	\$ (1,750,000)
Chrgs-police pension plan	\$ 89,988	\$ 87,367	\$ 84,823	\$ 2,621
Chrgs-fire pension plan	\$ 63,602	\$ 61,750	\$ 59,952	\$ 1,852
Chrgs-municipal pension plan	\$ 106,090	\$ 103,000	\$ 100,000	\$ 3,090
PWSA-Indirect Costs	\$ 1,850,000	\$ 1,850,000	\$ 1,850,000	\$ -
Chrg-Senior Program Fringe Benefits Reimbursement	\$ 387,613	\$ -	\$ -	\$ -

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Breakeven Centers</b>	\$ 21,511,356	\$ 21,169,006	\$ 17,484,023	\$ 342,350

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	\$ 4,862,247	\$ 4,743,656	\$ 4,473,457	\$ 118,591
Medical Services revenue	\$ 11,000,000	\$ 10,875,000	\$ 7,971,453	\$ 125,000
Cable Bureau revenue	\$ 4,049,109	\$ 3,950,350	\$ 3,600,154	\$ 98,759
Tow Pound revenue	\$ 1,500,000	\$ 1,500,000	\$ 1,345,445	\$ -
Animal Control revenue	\$ 100,000	\$ 100,000	\$ 44,844	\$ -
Special Events Cost Recovery	\$ -	\$ -	\$ 48,670	\$ -

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Joint Operations</b>	\$ 100,000	\$ 100,000	\$ 100,000	\$ -

Revenues generated through partnerships with other government entities are recorded as a joint operations revenue.

Three Taxing Bodies	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Federal and State Grants</b>	\$ 22,379,161	\$ 26,753,001	\$ 986,134	\$ (4,373,840)

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)	\$ 182,066	\$ 179,375	\$ 204,156	\$ 2,691
Liquid Fuels Tax	\$ 4,383,151	\$ 4,318,375	\$ -	\$ 64,776
Commonwealth Recycling Grant	\$ 288,125	\$ 205,000	\$ 287,274	\$ 83,125
Police/Fire/Retiree Reimb	\$ 535,819	\$ 522,750	\$ 422,459	\$ 13,069
Police training reimbursement	\$ -	\$ 37,501	\$ 72,245	\$ (37,501)
Homeland Security Grant	\$ -	\$ 3,500,000	\$ -	\$ (3,500,000)
State Pension Aid	\$ 16,640,000	\$ 17,640,000	\$ -	\$ (1,000,000)
LLEBG Subsidy for Civilians	\$ 350,000	\$ 350,000	\$ -	\$ -

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Non-Profit Payment For Services</b>	\$ 9,685,000	\$ 6,666,250	\$ 688,144	\$ 3,018,750

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.

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Reimbursement, CDBG</b>	\$ 1,323,366	\$ 1,323,366	\$ 1,291,518	\$ -

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-city planning	\$ 1,198,366	\$ 1,198,366	\$ 1,186,736	\$ -
CDBG-public works	\$ 125,000	\$ 125,000	\$ 104,782	\$ -

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Authority Payments</b>	\$ 9,130,000	\$ 7,287,500	\$ 7,287,500	\$ 1,842,500

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 (SEA) 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. Beginning in 2006, the annual reimbursement for debt service that the SEA pays to the City for 1992 bonds are being reflected in the budget. Expenditures under Debt Service have increased by an equal amount.

Public Parking Authority	\$ 1,300,000	\$ 1,900,000	\$ 1,900,000	\$ (600,000)
PWSA	\$ 5,300,000	\$ 5,300,000	\$ 5,300,000	\$ -
Sports & Exhibition Authority	\$ 2,530,000	\$ 87,500	\$ 87,500	\$ 2,442,500

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>State Utility Tax Distribution</b>	\$ 472,781	\$ 461,250	\$ 367,326	\$ 11,531

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.

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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Sale of Public Property</b>	\$ 50,000	\$ 50,000	\$ -	\$ -

Revenue raised through the sale of property, facilities or materials owned by the City.

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Act 77 - Tax Relief</b>	\$ 13,082,000	\$ 12,945,440	\$ 13,395,798	\$ 136,560

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.

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	ESTIMATES		BUDGET		ACTUAL		INCREASE/ (DECREASE)
	2006		2005		2004		2006 OVER 2005
<b>Act 77 - Operations Support for Regional Assets</b>	\$	-	\$	-	\$	5,902,700	\$ -

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 expired 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 was the last year the City received 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	\$	-	\$	-	\$	4,417,700	\$ -
Act 77-Zoo Debt Service	\$	-	\$	-	\$	1,100,000	\$ -
Act 77-National Aviary	\$	-	\$	-	\$	60,000	\$ -
Act 77-Phipps Conservatory	\$	-	\$	-	\$	325,000	\$ -

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</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. This payment is made directly by the Regional Asset District in 2006.

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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Sale of Delinquent Receivables - Courts</b>	\$ 200,000	\$ 500,000	\$ 721,495	\$ (300,000)

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**

2006 Operating Budget

General Fund Revenues
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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Miscellaneous, Not Otherwise Classified</b>	\$ 315,188	\$ 557,500	\$ 276,470	\$ (242,312)

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

**City of Pittsburgh**

2006 Operating Budget

**General Fund Revenues**

	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Non-resident Sports Facility Usage Fee</b>	\$ 1,500,000	\$ 1,410,000	\$ -	\$ 90,000

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

**City of Pittsburgh**

2006 Operating Budget

General Fund Revenues
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	ESTIMATES 2006	BUDGET 2005	ACTUAL 2004	INCREASE/ (DECREASE) 2006 OVER 2005
<b>Emergency Services Tax</b>	\$ 14,500,000	\$ 12,957,610	\$ -	\$ 1,542,390

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

**City of Pittsburgh**

2006 Operating Budget

<b>General Fund Revenues</b>
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	<b>ESTIMATES 2006</b>	<b>BUDGET 2005</b>	<b>ACTUAL 2004</b>	<b>INCREASE/ (DECREASE) 2006 OVER 2005</b>
<b>Payroll Preparation Tax</b>	\$ 38,500,000	\$ 41,250,000	\$ -	\$ (2,750,000)

This is a new tax first enacted in 2005. The tax is levied at the rate of .55% 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.