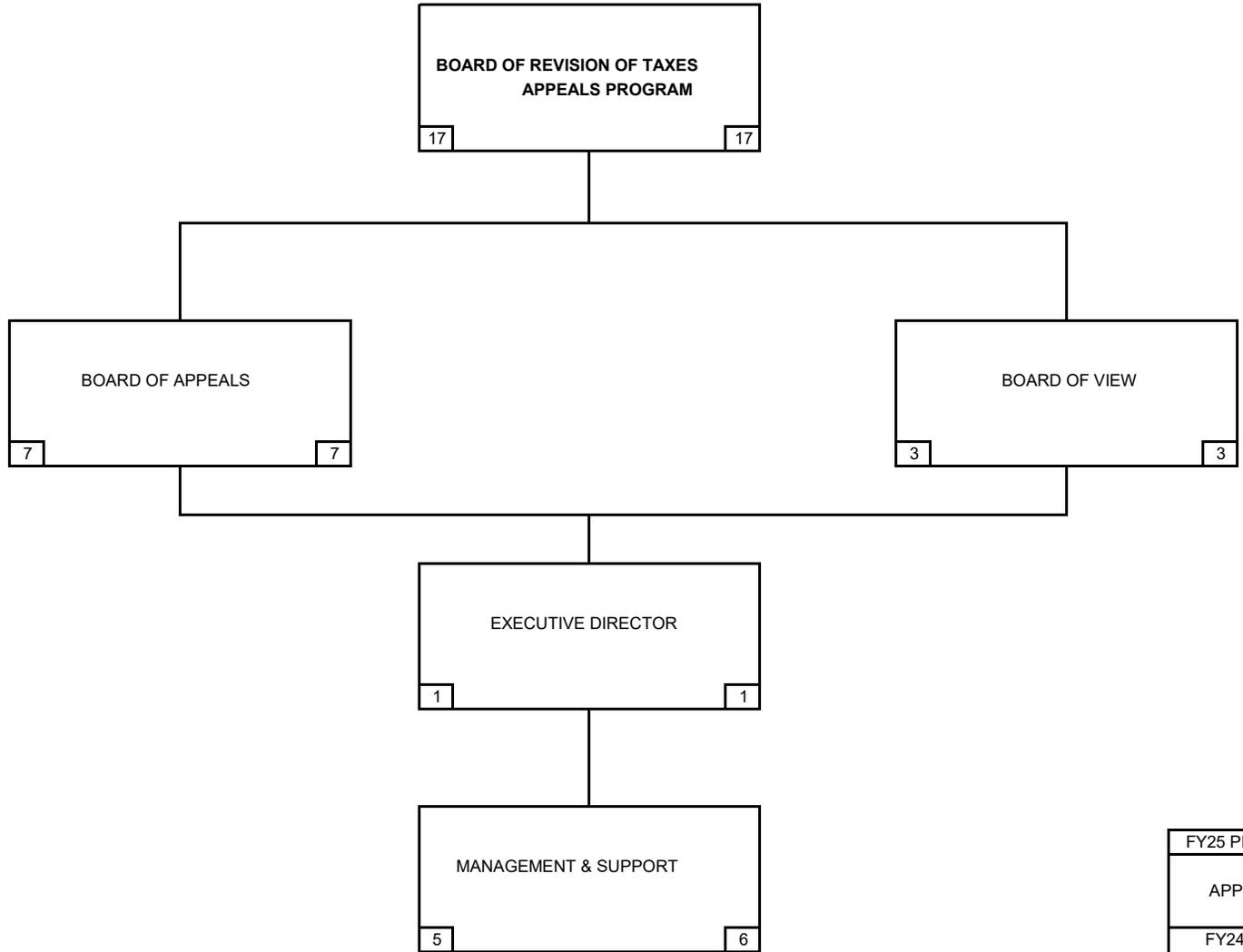


**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2025 OPERATING BUDGET**

ORGANIZATION CHART (ALL FUNDS) BY PROGRAM

Department
BOARD OF REVISION OF TAXES

No.
63



FY25 PROPOSED BUDGET	
APPEALS PROGRAM	
FY24 FILLED POS 11/23	FY25 BUDGETED POSITIONS

71-53A (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2025 OPERATING BUDGET**

DEPARTMENTAL SUMMARY BY FUND

Department								No.
BOARD OF REVISION OF TAXES								63
No. (1)	Fund (2)	Class (3)	Description (4)	Fiscal 2023 Actual Obligations (5)	Fiscal 2024 Original Appropriation (6)	Fiscal 2024 Estimated Obligations (7)	Fiscal 2025 Proposed Budget (8)	Increase or (Decrease) (9)
01	General	100	Employee Compensation					
		a)	Personal Services	1,012,612	1,089,023	1,109,023	1,089,023	(20,000)
		b)	Employee Benefits					
		200	Purchase of Services	62,010	80,681	80,681	40,681	(40,000)
		300	Materials and Supplies	13,986	14,727	14,727	12,727	(2,000)
		400	Equipment	3,570	8,000	8,000	5,000	(3,000)
		500	Contributions, etc.					
		800	Payments to Other Funds					
			Total	1,092,178	1,192,431	1,212,431	1,147,431	(65,000)
		100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits					
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
		800	Payments to Other Funds					
			Total					
		100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits					
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
		800	Payments to Other Funds					
			Total					
		100	Employee Compensation					
		a)	Personal Services					
		b)	Employee Benefits					
		200	Purchase of Services					
		300	Materials and Supplies					
		400	Equipment					
		500	Contributions, etc.					
		800	Payments to Other Funds					
			Total					
Departmental Total All Funds		100	Employee Compensation					
		a)	Personal Services	1,012,612	1,089,023	1,109,023	1,089,023	(20,000)
		b)	Employee Benefits					
		200	Purchase of Services	62,010	80,681	80,681	40,681	(40,000)
		300	Materials and Supplies	13,986	14,727	14,727	12,727	(2,000)
		400	Equipment	3,570	8,000	8,000	5,000	(3,000)
		500	Contributions, etc.					
		800	Payments to Other Funds					
			Total	1,092,178	1,192,431	1,212,431	1,147,431	(65,000)

71-53B (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2025 OPERATING BUDGET**

**DEPARTMENTAL SUMMARY
PERSONAL SERVICES**

Department BOARD OF REVISION OF TAXES	No. 63
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Line No.	Category	Fiscal 2023		Fiscal 2024			Fiscal 2025		Increase (Decrease) in Pos. (Col. 8 less 5)	Increase (Decrease) in Requirements (Col. 9 less 6)
		Actual Positions 6/30/23	Actual Obligations	Budgeted Positions	Estimated Obligations	Increment Run -PPE 11/26/23	Budgeted Positions	Proposed Budget		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

A. Summary by Object Classification - All Funds

1	Lump Sum									
2	Full Time	16	945,794	16	1,034,691	17	17	1,073,741	1	39,050
3	Bonus, Gross Adj.				21,174					(21,174)
4	PT, Temp/Seas, Bd , SCG		64,994		53,158			15,282		(37,876)
5	Overtime		1,824							
6	Holiday Overtime									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
	Total	16	1,012,612	16	1,109,023	17	17	1,089,023	1	(20,000)

B. Summary of Uniformed Personnel Included in Above - All Funds

1	Lump Sum									
2	Full Time - Uniform									
3	Bonus, Gross Adj.									
4	PT, Temp/Seas, Bd , SCG									
5	Overtime - Uniform									
6	Unused Uniform Leave									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
	Total									

C. Summary by Object Classification - General Fund

1	Lump Sum									
2	Full Time	16	945,794	16	1,034,691	17	17	1,073,741	1	39,050
3	Bonus, Gross Adj.				21,174					(21,174)
4	PT, Temp/Seas, Bd , SCG		64,994		53,158			15,282		(37,876)
5	Overtime		1,824							
6	Holiday Overtime									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
	Total	16	1,012,612	16	1,109,023	17	17	1,089,023	1	(20,000)

D. Summary of Uniformed Personnel Included in Above - General Fund

1	Lump Sum									
2	Full Time - Uniform									
3	Bonus, Gross Adj.									
4	PT, Temp/Seas, Bd , SCG									
5	Overtime - Uniform									
6	Unused Uniform Leave									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
	Total									

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2025 OPERATING BUDGET		PERFORMANCE MEASURES		
Department Board of Revision of Taxes	No. 63	Program Board of Revision of Taxes	No. 01	
Program Description				
<p>The main purpose of the appeals program is to adhere to and satisfy Pennsylvania statute 5341.14, which states, “any person aggrieved by any assessment ... may file an appeal therefrom with the board.” In addition, “The board shall complete its hearings of appeals and shall dispose of all appeals before it as promptly as possible.” The BRT renders appeal decisions for assessment appeals, unique non-profit applications, homestead exemption appeals, and nunc pro tunc (“now for then”) petitions.</p>				
Program Objectives				
<p>-The BRT is working through the 2023 appeal caseload and has those appeals scheduled through June 2025. The main goal for FY25 is to complete 2023 appeals by the end of the second quarter of the fiscal year. -During FY25, the BRT will continue hearing 2024 appeals. BRT expects 2024 appeals to be complete three to six months after the close of FY25. -By the end of October in FY25, the BRT expects to complete intake and processing for any newly filed 2025 real estate market value appeals.</p>				
Performance Measures				
Description		Calendar Year 2023 Year-End	Calendar Year 2024 Target	Calendar Year 2025 Target
(1)		(2)	(3)	(4)
Volume of appeals filed in the current year		13,485	N/A	N/A
<u>Comments:</u>	Appeal volumes vary from year to year based on the number of changed assessment notices mailed by the Office of Property Assessment. The BRT does not set a target for this figure. CY23 actuals indicate the total number of tax year 2023 appeals filed (filing deadline was October 2022).			
Percentage of appeals heard during the reporting period (current year)		52%	32%	4%
<u>Comments:</u>	CY23 actuals reflect the percentage of tax year 2023 appeals heard in CY23 only. BRT anticipates hearing 32% and 4% in CY24 and CY25 respectively. As 12% were heard in CY22, the goal is to be 100% complete with tax year 2023 appeals by 03/31/2025.			
Percentage of appeals heard during the reporting period (upcoming year)		<1%	38%	61%
<u>Comments:</u>	CY23 actuals reflect the percentage of tax year 2024 appeals heard in CY23 only. BRT anticipates hearing 38% and 61% in CY24 and CY25 respectively. The goal is to hear 100% of tax year 2024 appeals by 06/30/2025.			
Volume of appeals filed for the upcoming year		2,913	N/A	N/A
<u>Comments:</u>	CY23 actuals indicate the number of tax year 2024 appeals filed (filing deadline was October 2023). Appeal volumes vary from year to year based on the number of changed assessment notices mailed by the Office of Property Assessment. The BRT does not set a target for this figure.			
<u>Comments:</u>				
<u>Comments:</u>				

71-53EZ (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2025 OPERATING BUDGET				PROGRAM SUMMARY - ALL FUNDS		
Department BOARD OF REVISION OF TAXES		No. 63	Program APPEALS PROGRAM			No. 63
Summary by Fund						
Fund No. (1)	Fund (2)	Fiscal 2023 Actual Obligations (3)	Fiscal 2024 Original Appropriations (4)	Fiscal 2024 Estimated Obligations (5)	Fiscal 2025 Proposed Budget (6)	Increase or (Decrease) (7)
01	GENERAL	1,092,178	1,192,431	1,212,431	1,147,431	(65,000)
Total		1,092,178	1,192,431	1,212,431	1,147,431	(65,000)
Summary of Full Time Positions by Fund						
Fund No. (1)	Fund (2)	Actual Positions 6/30/23 (3)	Fiscal 2024 Budgeted (4)	Fiscal 2024 PPE 11/26/23 (5)	Fiscal 2025 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
01	GENERAL	16	16	17	17	1
Total Full Time		16	16	17	17	1
Summary of Non-Tax Revenues by Fund						
Fund No. (1)	Fund (2)	Fiscal 2023 Actual Revenues (3)	Fiscal 2024 Original Budget (4)	Fiscal 2024 Estimated Revenues (5)	Fiscal 2025 Proposed Budget (6)	Increase or (Decrease) (7)
Total						
Selected Associated Capital Projects						
Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2024 Original Approp. (GO Only) (4)	Fiscal 2024 Original Approp. (All Other Sources) (5)	Fiscal 2025 Proposed Budget (GO Only) (6)	Fiscal 2025 Proposed Bdg (All Other Sources) (7)
Total						
Selected Associated Operating Costs						
Dept. Where Appropriated (1)	Description (2)	Fiscal 2023 Calculated Obligations (3)	Fiscal 2024 Calculated Appropriations (4)	Fiscal 2024 Calculated Obligations (5)	Fiscal 2025 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian	416,622	455,781	455,781	472,983	17,202
Finance	Employee Benefits - Uniform					
Total		416,622	455,781	455,781	472,983	17,202

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2025 OPERATING BUDGET	PROGRAM SUMMARY
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Department	No.	Program	No.
BOARD OF REVISION OF TAXES	63	APPEALS PROGRAM	01
Fund	No.		
GENERAL	01		

Summary by Class

Class	Description	Fiscal 2023 Actual Obligations	Fiscal 2024 Original Appropriations	Fiscal 2024 Estimated Obligations	Fiscal 2025 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
100	Employee Compensation					
a)	Personal Services	1,012,612	1,089,023	1,109,023	1,089,023	(20,000)
b)	Employee Benefits					
200	Purchase of Services	62,010	80,681	80,681	40,681	(40,000)
300	Materials and Supplies	13,986	14,727	14,727	12,727	(2,000)
400	Equipment	3,570	8,000	8,000	5,000	(3,000)
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
	Total	1,092,178	1,192,431	1,212,431	1,147,431	(65,000)

Summary of Positions

Code	Category	Actual Positions 6/30/23	Fiscal 2024 Budgeted Positions	Increment Run PPE 11/26/23	Fiscal 2025 Budgeted Positions	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
101	Full Time - Civilian	16	16	17	17	1
105	Full Time - Uniform					
	Total	16	16	17	17	1

Selected Associated Non-Tax Revenues by Type

Description	Fiscal 2023 Actual Revenues	Fiscal 2024 Original Budget	Fiscal 2024 Estimated Revenues	Fiscal 2025 Proposed Budget	Increase or (Decrease)
(1)	(2)	(3)	(4)	(5)	(6)
Local (Non-Governmental)					
Federal					
State					
Other Governments					
Other Funds of the City					
Total					

71-53F (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2025 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department BOARD OF REVISION OF TAXES	No. 63	Program APPEALS PROGRAM	No. 01
Fund GENERAL	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2023 Actual Pos. 6/30/23 (5)	Fiscal 2024 Budgeted Positions (6)	Increment Run -PPE 11/26/23 (7)	Fiscal 2025 Budgeted Positions (8)	Annual Salary 7/1/24 (9)	Increase (Decrease) (Col. 8 less Col. 6) (10)
MANAGEMENT & SUPPORT SERVICES									
1	E700	EXECUTIVE DIRECTOR	113,523 - 115,000	1	1	1	1	113,523	
2	E695	EXECUTIVE ASSISTANT	79,503 - 85,000	1	1	1	1	79,503	
3	2L01	ADMINISTRATIVE TECHNICIAN	50,000 - 52,000	1	1	1			(1)
4	1A04	CLERK 3	44,352 - 48,394	1	1	1	1	47,057	
5	1A37	SERVICE REPRESENTATIVE	40,504 - 44,023	2	2	3	3	126,216	1
6	2L03	MANAGEMENT TRAINEE	42,540-54,692				1	54,692	1
ADMINISTRATIVE SERVICES									
7	C110	CHAIRMAN OF THE BOARD OF REV OF TAX	75,000	1	1	1	1	75,000	
8	M315	MEMBER OF THE BOARD OF REV OF TAX	70,000 - 72,200	6	6	6	6	422,000	
9	B410	BOARD OF VIEW MEMBER	50,000 - 51,500	3	3	3	3	154,500	
TOTALS				16	16	17	17	1,072,491	1

71-531 (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2025 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

Department BOARD OF REVISION OF TAXES	No. 63	Program APPEALS PROGRAM	No. 01
Fund GENERAL	No. 01		

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2023 Actual Pos. 6/30/23 (5)	Fiscal 2024 Budgeted Positions (6)	Increment Run -PPE 11/26/23 (7)	Fiscal 2025 Budgeted Positions (8)	Annual Salary 7/1/24 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
1		TOTAL FULL TIME		16	16	17	17	1,072,491	1
2		TEMP/SEASONAL						15,282	

Total Gross Requirements				16	16	17	17	1,087,773	1
Plus: Earned Increment								2,737	
Plus: Longevity								1,250	
Less: (Vacancy Allowance)								(2,737)	
Total Budget								1,089,023	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2023		Fiscal 2024			Fiscal 2025		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/23 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/26/23 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum									
2	Full Time - Civilian	16	945,794	16	1,034,691	17	17	1,073,741	39,050	1
3	Full Time - Uniform									
4	Bonus, Gross Adj.				21,174				(21,174)	
5	PT, Temp/Seas, Bd, SCG		64,994		53,158			15,282	(37,876)	
6	Overtime - Civilian		1,824							
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick									
11										
12										
Total		16	1,012,612	16	1,109,023	17	17	1,089,023	(20,000)	1

71-53J (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2025 OPERATING BUDGET			SCHEDULE 300 - 400 MATERIALS, SUPPLIES & EQUIPMENT BY PROGRAM			
Department BOARD OF REVISION OF TAXES		No. 63	Program APPEALS PROGRAM		No. 01	
Fund GENERAL		No. 01				
Code (1)	Description (2)	Fiscal 2023 Actual Obligations (3)	Fiscal 2024 Original Appropriations (4)	Fiscal 2024 Estimated Obligations (5)	Fiscal 2025 Proposed Budget (6)	Increase or (Decrease) (7)
Schedule 300 - Materials & Supplies						
301	Agricultural & Botanical					
302	Animal, Livestock & Marine					
303	Bakeshop, Dining Room & Kitchen					
304	Books & Other Publications	4,401	1,900	1,900	2,000	100
305	Building & Construction					
306	Library Materials					
307	Chemicals & Gases					
308	Dry Goods, Notions & Wearing Apparel					
309	Cordage & Fibers					
310	Electrical & Communication					
311	General Equipment & Machinery					
312	Fire Fighting & Safety					
313	Food					
314	Fuel - Heating & Cooling					
316	General Hardware & Minor Tools					
317	Hospital & Laboratory	73			50	50
318	Janitorial, Laundry & Household	129				
320	Office Materials & Supplies	5,524	11,827	11,827	9,677	(2,150)
322	Small Power Tools & Hand Tools					
323	Plumbing, AC & Space Heating					
324	Precision, Photographic & Artists	1,000	500	500	500	
325	Printing	2,810	500	500	500	
326	Recreational & Educational					
328	Vehicle Parts & Accessories					
335	Lubricants					
340	#2 Diesel Fuel					
341	Compressed Natural Gas (CNG)					
342	Liquid Propane Gas (LPG)					
345	Gasoline					
399	Other Materials & Supplies (not otherwise classified)	49				
Total		13,986	14,727	14,727	12,727	(2,000)
Schedule 400 - Equipment						
405	Construction, Dredging & Conveying					
410	Electrical, Lighting & Communications					
411	General Equipment & Machinery					
412	Fire Fighting & Emergency					
417	Hospital & Laboratory					
420	Office Equipment		4,000	4,000	5,000	1,000
423	Plumbing, AC & Space Heating					
424	Precision, Photographic & Artists					
426	Recreational & Educational					
427	Computer Equipment & Peripherals	3,570	4,000	4,000		(4,000)
428	Vehicles					
430	Furniture & Furnishings					
499	Other Equipment (not otherwise classified)					
Total		3,570	8,000	8,000	5,000	(3,000)

71-53L (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2025 OPERATING BUDGET**

**SUPPORTING DETAIL:
PROFESSIONAL SERVICES AND
CARE OF INDIVIDUALS, BY PROGRAM**

Department BOARD OF REVISION OF TAXES	No. 63	Program APPEALS PROGRAM	No. 01
Fund GENERAL	No. 01		

Class (1)	Description (2)	Fiscal 2023 Actual Obligations (3)	Fiscal 2024 Original Appropriation (4)	Fiscal 2024 Estimated Obligations (5)	Fiscal 2025 Proposed Budget (6)	Increase or (Decrease) (7)
250s	Professional Services (250-254, 257-259)	51,350	66,031	66,031	27,231	(38,800)
290	Payments for Care of Individuals					

Minor Object Code	Name of Contractor or Provider	Fiscal 2023 Actual Obligations	Fiscal 2024 Original Appropriation	Fiscal 2024 Estimated Obligations	Fiscal 2025 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
0250	UNITED LANGUAGE GROUP INC	41				TRANSLATOR TRANSLATOR COURT REPORTING FOR APPEAL AND EMINENT DOMAIN HEARINGS
0250	GLOBO	59			200	
0258	LEXITAS COURT REPORTING	51,250	66,031	66,031	27,031	
	Total Class 250s	51,350	66,031	66,031	27,231	

71-53N (Program Based Budgeting Version)