

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2026 OPERATING BUDGET**

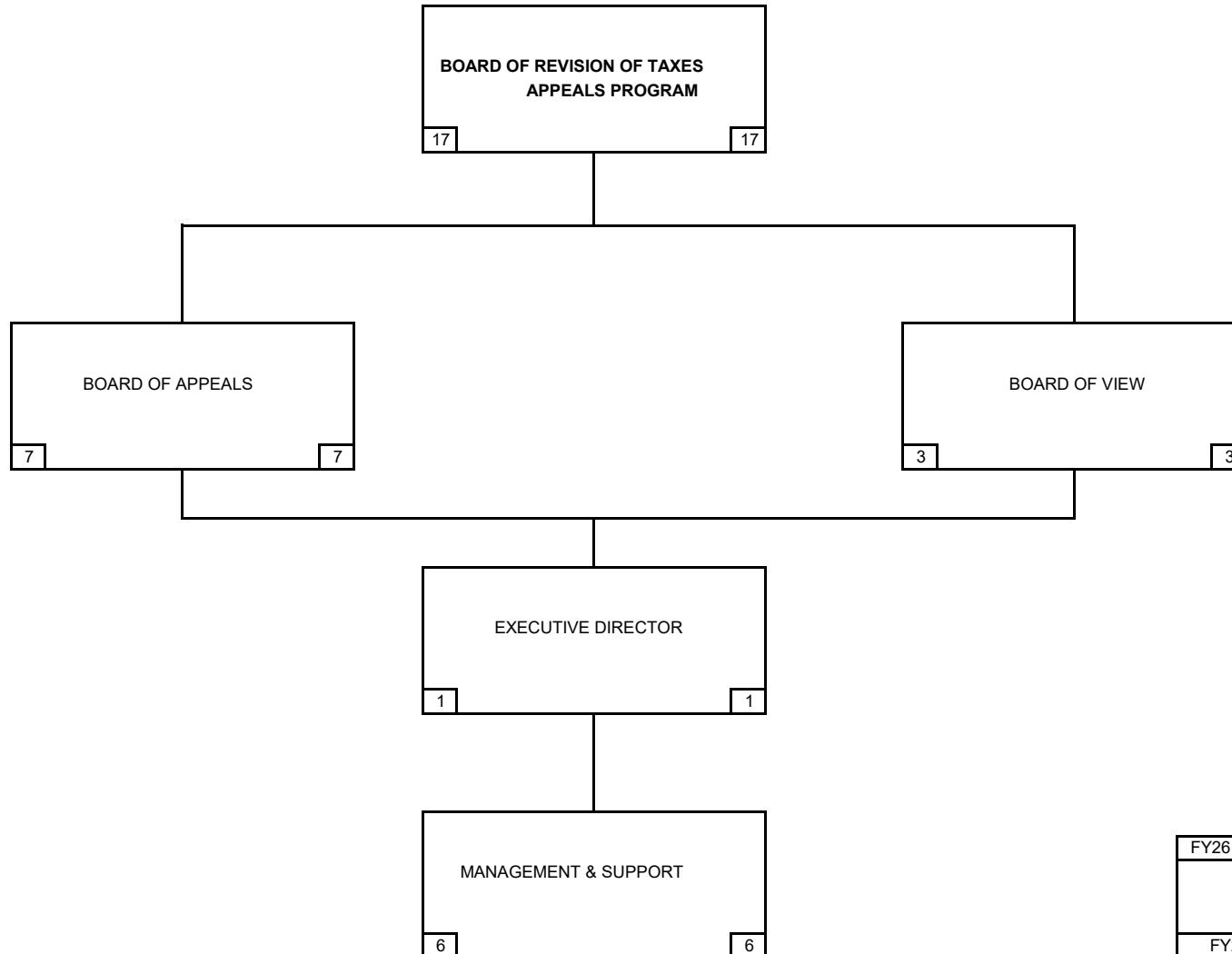
ORGANIZATION CHART (ALL FUNDS) BY PROGRAM

Department

BOARD OF REVISION OF TAXES

No.

63



FY26 PROPOSED BUDGET	
ORGANIZATION	
FY25 FILLED POS. 11/24	FY26 BUDGETED POSITIONS

71-53A (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 OPERATING BUDGET					DEPARTMENTAL SUMMARY BY FUND			
Department BOARD OF REVISION OF TAXES								No. 63
No. (1)	Fund (2)	Class (3)	Description (4)	Fiscal 2024 Actual Obligations (5)	Fiscal 2025 Original Appropriation (6)	Fiscal 2025 Estimated Obligations (7)	Fiscal 2026 Proposed Budget (8)	Increase or (Decrease) (9)
01	General	100	Employee Compensation					
		a)	Personal Services	1,114,870	1,089,023	1,164,943	1,164,218	(725)
		b)	Employee Benefits					
		200	Purchase of Services	74,895	40,681	70,681	70,681	
		300	Materials and Supplies	14,539	12,727	12,727	12,727	
		400	Equipment	7,291	5,000	5,000	5,000	
		500	Contributions, etc.					
		800	Payments to Other Funds					
		Total		1,211,595	1,147,431	1,253,351	1,252,626	(725)
		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						
		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	1,114,870	1,089,023	1,164,943	1,164,218	(725)
		a)	Personal Services					
		b)	Employee Benefits					
		200	Purchase of Services	74,895	40,681	70,681	70,681	
		300	Materials and Supplies	14,539	12,727	12,727	12,727	
		400	Equipment	7,291	5,000	5,000	5,000	
		500	Contributions, etc.					
		800	Payments to Other Funds					
		Total		1,211,595	1,147,431	1,253,351	1,252,626	(725)

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CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 OPERATING BUDGET							DEPARTMENTAL SUMMARY PERSONAL SERVICES			
Department BOARD OF REVISION OF TAXES							No. 63			
Line No.	Category	Fiscal 2024		Fiscal 2025			Fiscal 2026		Increase	Increase
		Actual Positions 6/30/24 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/24/24 (7)	Budgeted Positions (8)	Proposed Budget (9)	(Decrease) in Pos. (Col. 8 less 5) (10)	(Decrease) in Requirements (Col. 9 less 6) (11)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
A. Summary by Object Classification - All Funds										
1	Lump Sum									
2	Full Time	17	1,041,807	17	1,117,573	17	17	1,082,567		(35,006)
3	Bonus, Gross Adj.				7,088			10,000		2,912
4	PT, Temp/Seas, Bd , SCG		72,220		40,282			71,651		31,369
5	Overtime		843							
6	Holiday Overtime									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
Total		17	1,114,870	17	1,164,943	17	17	1,164,218		(725)
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	17	1,041,807	17	1,117,573	17	17	1,082,567		(35,006)
3	Bonus, Gross Adj.				7,088			10,000		2,912
4	PT, Temp/Seas, Bd , SCG		72,220		40,282			71,651		31,369
5	Overtime		843							
6	Holiday Overtime									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
Total		17	1,114,870	17	1,164,943	17	17	1,164,218		(725)
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										

71-53D (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2025 OPERATING BUDGET		PERFORMANCE MEASURES	
Department	No.	Program	No.
Board of Revision of Taxes	63	Board of Revision of Taxes	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>For fiscal year 2026, the goal of the BRT is to complete all appeal inventory. The BRT received a record number of market value appeals for tax year 2023 (13,349) and for 2025 (12,303) with an additional 3,596 appeals filed for tax year 2024. The entire fiscal year will be spent hearing 2024 and 2025 market value appeals, and another 1,800 nunc pro tunc, non-profit, abatement and Homestead petitions.</p> <p>The board will continue to have a double session of oral hearings on Tuesdays, Wednesdays and Thursdays and use Mondays and Fridays for administrative hearings. This hearing strategy allows the board to complete approximately 1,000 appeals per month.</p>			
Performance Measures			
Description	Calendar 2023 Year-End	Calendar 2024 Year-End	Calendar 2025 Target
(1)	(2)	(3)	(4)
Volume of appeals filed in the current year	1,777	101	N/A
Comments:	While the Board of Revision of Taxes collects and reports data on this measure, it does not set targets, as volume is directly related to the number of increased assessments mailed. The deadline for submission of 2024 appeals was October 2023, contributing to smaller figures in calendar year 2024.		
Percentage of tax year 2023 appeals heard through the reporting period	13%	21%	100%
Comments:			
Percentage of tax year 2024 appeals heard through the reporting period (upcoming year)	0%	7%	100%
Comments:			
Volume of appeals filed for the upcoming year	2,913	1,009	N/A
Comments:	While the Board of Revision of Taxes collects and reports data on this measure, it does not set targets, as volume is directly related to the number of increased assessments mailed.		
Comments:			
Comments:			

71-53EZ (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 OPERATING BUDGET			PROGRAM SUMMARY - ALL FUNDS			
Department BOARD OF REVISION OF TAXES		No. 63	Program APPEALS PROGRAM			No. 01
Summary by Fund						
Fund No. (1)	Fund (2)	Fiscal 2024 Actual Obligations (3)	Fiscal 2025 Original Appropriations (4)	Fiscal 2025 Estimated Obligations (5)	Fiscal 2026 Proposed Budget (6)	Increase or (Decrease) (7)
01	GENERAL	1,211,595	1,147,431	1,253,351	1,252,626	(725)
Total		1,211,595	1,147,431	1,253,351	1,252,626	(725)
Summary of Full Time Positions by Fund						
Fund No. (1)	Fund (2)	Actual Positions 6/30/24 (3)	Fiscal 2025 Budgeted (4)	Fiscal 2025 PPE 11/24/24 (5)	Fiscal 2026 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
01	GENERAL	17	17	17	17	
Total Full Time		17	17	17	17	
Summary of Non-Tax Revenues by Fund						
Fund No. (1)	Fund (2)	Fiscal 2024 Actual Revenues (3)	Fiscal 2025 Original Budget (4)	Fiscal 2025 Estimated Revenues (5)	Fiscal 2026 Proposed Budget (6)	Increase or (Decrease) (7)
Total						
Selected Associated Capital Projects						
Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2025 Original Approp. (GO Only) (4)	Fiscal 2025 Original Approp. (All Other Sources) (5)	Fiscal 2026 Proposed Budget (GO Only) (6)	Fiscal 2026 Proposed Bdgt (All Other Sources) (7)
Total						
Selected Associated Operating Costs						
Dept. Where Appropriated (1)	Description (2)	Fiscal 2024 Calculated Obligations (3)	Fiscal 2025 Calculated Appropriations (4)	Fiscal 2025 Calculated Obligations (5)	Fiscal 2026 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian	473,820	462,835	484,476	483,318	(1,158)
Finance	Employee Benefits - Uniform					
Total		473,820	462,835	484,476	483,318	(1,158)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 OPERATING BUDGET			PROGRAM SUMMARY			
Department BOARD OF REVISION OF TAXES		No. 63	Program APPEALS PROGRAM		No. 01	
Fund GENERAL		No. 01				
Summary by Class						
Class (1)	Description (2)	Fiscal 2024 Actual Obligations (3)	Fiscal 2025 Original Appropriations (4)	Fiscal 2025 Estimated Obligations (5)	Fiscal 2026 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	1,114,870	1,089,023	1,164,943	1,164,218	(725)
b)	Employee Benefits					
200	Purchase of Services	74,895	40,681	70,681	70,681	
300	Materials and Supplies	14,539	12,727	12,727	12,727	
400	Equipment	7,291	5,000	5,000	5,000	
500	Contributions, Indemnities and Taxes					
700	Debt Service					
800	Payments to Other Funds					
900	Advances and Misc. Payments					
Total		1,211,595	1,147,431	1,253,351	1,252,626	(725)
Summary of Positions						
Code (1)	Category (2)	Actual Positions 6/30/24 (3)	Fiscal 2025 Budgeted Positions (4)	Increment Run PPE 11/24/24 (5)	Fiscal 2026 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian	17	17	17	17	
105	Full Time - Uniform					
Total		17	17	17	17	
Selected Associated Non-Tax Revenues by Type						
Description (1)		Fiscal 2024 Actual Revenues (2)	Fiscal 2025 Original Budget (3)	Fiscal 2025 Estimated Revenues (4)	Fiscal 2026 Proposed Budget (5)	Increase or (Decrease) (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 2026 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 2024 Actual Pos. 6/30/24 (5)	Fiscal 2025 Budgeted Positions (6)	Increment Run -PPE 11/24/24 (7)	Fiscal 2026 Budgeted Positions (8)	Annual Salary 7/1/25 (9)	Increase (Decrease) (Col. 8 less Col. 6) (10)
		MANAGEMENT & SUPPORT SERVICES							
1	E700	EXECUTIVE DIRECTOR	113,523 - 116,361	1	1	1	1	113,523	
2	E695	EXECUTIVE ASSISTANT	79,502 - 85,000	1	1	1	1	79,503	
3	2L01	ADMINISTRATIVE TECHNICIAN	50,000 - 52,000	1					
4	2L04	ADMINISTRATIVE/TECHNICAL TRAINEE	44,412 - 57,098		1	1	1	57,098	
5	1A04	CLERK 3	44,352 - 49,019	1	1	1	1	48,394	
6	1A37	SERVICE REPRESENTATIVE	41,689 - 44,023	3	3	3	3	128,574	
				7	7	7	7	427,092	
		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	
				10	10	10	10	651,500	
		TOTALS		17	17	17	17	1,078,592	

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 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 2024 Actual Pos. 6/30/24 (5)	Fiscal 2025 Budgeted Positions (6)	Increment Run -PPE 11/24/24 (7)	Fiscal 2026 Budgeted Positions (8)	Annual Salary 7/1/25 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
1		TOTAL FULL TIME		17	17	17	17	1,078,592	
2		TEMP/SEASONAL						71,651	
3		Bonus, Gross Adj.						10,000	
Total Gross Requirements				17	17	17	17	1,160,243	
Plus: Earned Increment								1,900	
Plus: Longevity								2,075	
Less: (Vacancy Allowance)									
Total Budget								1,164,218	
Summary of Personal Services									
Line No. (1)	Category (2)	Fiscal 2024		Fiscal 2025		Fiscal 2026		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/24 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/24/24 (7)	Budgeted Positions (8)		
1	Lump Sum								
2	Full Time - Civilian	17	1,041,807	17	1,117,573	17	17	1,082,567	(35,006)
3	Full Time - Uniform								
4	Bonus, Gross Adj.				7,088			10,000	2,912
5	PT, Temp/Seas, Bd, SCG		72,220		40,282			71,651	31,369
6	Overtime - Civilian		843						
7	Overtime - Uniform								
8	Unused Uniform Leave								
9	Shift/Stress								
10	H&L, IOD, LT-Sick								
11									
12									
Total		17	1,114,870	17	1,164,943	17	17	1,164,218	(725)

71-53J (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 OPERATING BUDGET			SCHEDULE 200 PURCHASE OF SERVICES BY PROGRAM			
Department BOARD OF REVISION OF TAXES		No. 63	Program APPEALS PROGRAM		No. 01	
Fund GENERAL		No. 01				
Code (1)	Description (2)	Fiscal 2024 Actual Obligations (3)	Fiscal 2025 Original Appropriations (4)	Fiscal 2025 Estimated Obligations (5)	Fiscal 2026 Proposed Budget (6)	Increase or (Decrease) (7)
Schedule 200 - Purchase of Services						
201	Cleaning & Laundering					
202	Janitorial Services					
205	Refuse, Garbage, Silt and Sludge Removal	172	150	150	150	
209	Telephone & Communication					
210	Postal Services					
211	Transportation					
215	Licenses, Permits & Inspection Charges					
216	Commercial off the Shelf Software Licenses					
220	Electric Current					
221	Gas Services					
222	Steam for Heating					
230	Meals (non-travel) & Official Entertaining					
231	Overtime Meals					
240	Advertising & Promotional Activities		200	200		(200)
250	Professional Services		200	200	200	
251	Professional Svcs. - Information Technology					
252	Accounting & Auditing Services					
253	Legal Services					
254	Mental Health & Intellectual Disability Services					
255	Dues	160	300	300	200	(100)
256	Seminar & Training Sessions					
257	Architectural & Engineering Services					
258	Court Reporters	64,693	27,031	57,031	59,531	2,500
259	Arbitration Fees					
260	Repair & Maintenance Charges	750	2,300	2,300	1,100	(1,200)
261	Repaving, Repairing & Resurfacing Streets					
262	Demolition of Buildings					
264	Abatement of Nuisances					
265	Rehabilitation of Property					
266	Maint. & Support - Comp. Hardware & Software					
275	Juror Fees					
276	Juror Expenses					
277	Witness Fees					
280	Insurance & Official Bonds					
282	Lease Purchase - Computer Systems					
283	Lease Purchase - Vehicles					
284	Ground & Building Rental					
285	Rents - Other					
286	Rental of Parking Spaces	9,120	10,500	10,500	9,500	(1,000)
290	Payments for Care of Individuals					
295	Imprest Advances					
298	Payments for Burials & Graves					
299	Other Expenses (not otherwise classified)					
Total		74,895	40,681	70,681	70,681	

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 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 2024 Actual Obligations (3)	Fiscal 2025 Original Appropriations (4)	Fiscal 2025 Estimated Obligations (5)	Fiscal 2026 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	989	2,000	2,000	2,000	
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	24	50	50	50	
318	Janitorial, Laundry & Household	50				
320	Office Materials & Supplies	12,642	9,677	9,677	9,677	
322	Small Power Tools & Hand Tools					
323	Plumbing, AC & Space Heating					
324	Precision, Photographic & Artists	500	500	500	500	
325	Printing	333	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)					
Total		14,539	12,727	12,727	12,727	
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	6,221	5,000	5,000	3,500	(1,500)
423	Plumbing, AC & Space Heating					
424	Precision, Photographic & Artists					
426	Recreational & Educational					
427	Computer Equipment & Peripherals	1,070			1,500	1,500
428	Vehicles					
430	Furniture & Furnishings					
499	Other Equipment (not otherwise classified)					
Total		7,291	5,000	5,000	5,000	

71-53L (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2026 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 2024 Actual Obligations (3)	Fiscal 2025 Original Appropriation (4)	Fiscal 2025 Estimated Obligations (5)	Fiscal 2026 Proposed Budget (6)	Increase or (Decrease) (7)	
250s	Professional Services (250-254, 257-259)	64,693	27,231	57,231	59,731	2,500	
290	Payments for Care of Individuals						
Minor Object Code	Name of Contractor or Provider	Fiscal 2024 Actual Obligations	Fiscal 2025 Original Appropriation	Fiscal 2025 Estimated Obligations	Fiscal 2026 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.	
0250	GLOBO		200	200	200	TRANSLATOR COURT REPORTING	
0258	LEXITAS COURT REPORTING	64,693	27,031	57,031	59,531		
	Total Class 250s	64,693	27,231	57,231	59,731		