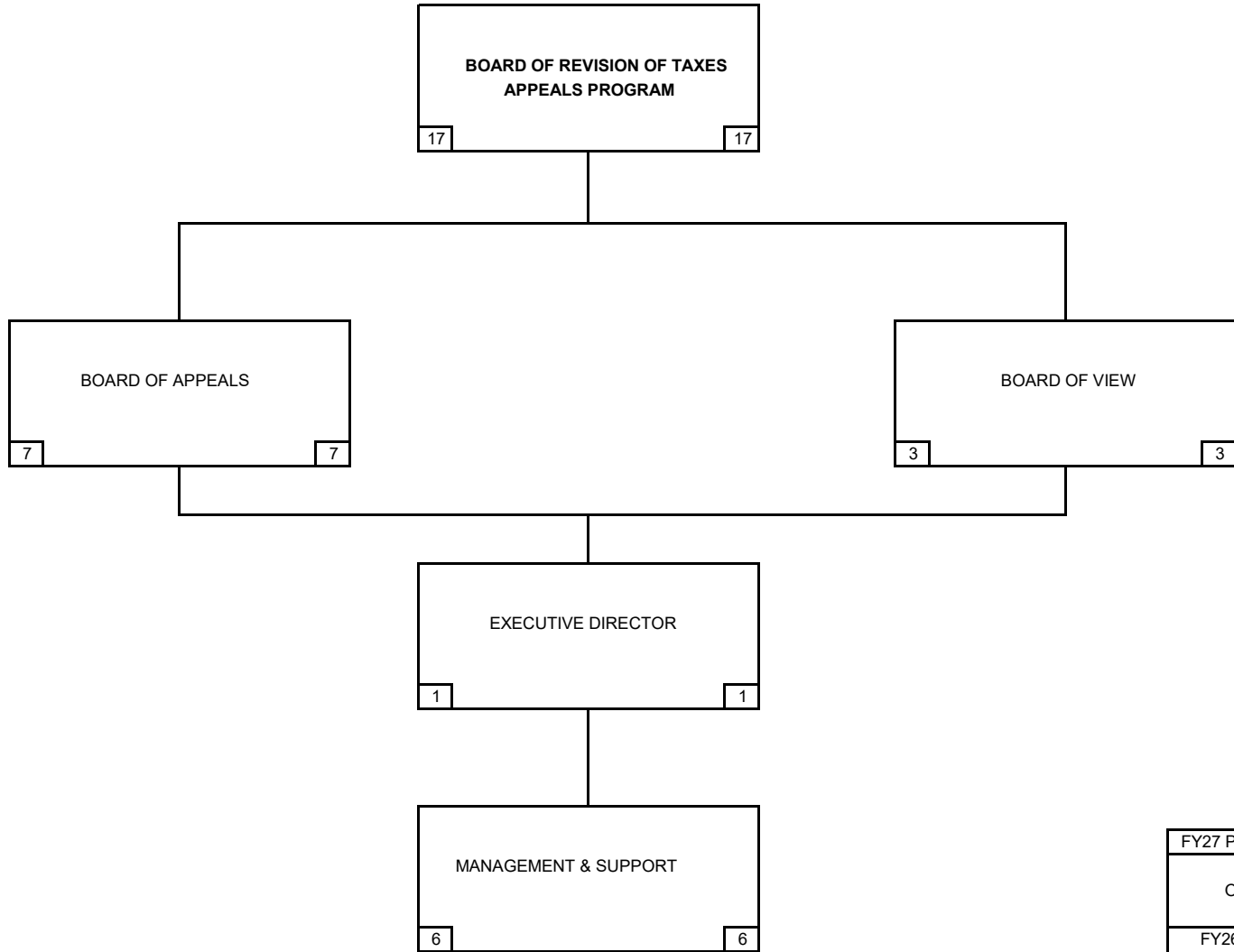


**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

ORGANIZATION CHART (ALL FUNDS) BY PROGRAM

Department
BOARD OF REVISION OF TAXES

No.
63



FY27 PROPOSED BUDGET	
ORGANIZATION	
FY26 FILLED POS. 11/25	FY27 BUDGETED POSITIONS

71-53A (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

DEPARTMENTAL SUMMARY BY FUND

Department								No.
BOARD OF REVISION OF TAXES								63
No. (1)	Fund (2)	Class (3)	Description (4)	Fiscal 2025 Actual Obligations (5)	Fiscal 2026 Original Appropriation (6)	Fiscal 2026 Estimated Obligations (7)	Fiscal 2027 Proposed Budget (8)	Increase or (Decrease) (9)
01	General	100	Employee Compensation					
		a)	Personal Services	1,164,238	1,164,218	1,192,803	1,180,874	(11,929)
		b)	Employee Benefits					
		200	Purchase of Services	69,850	70,681	80,681	52,681	(28,000)
		300	Materials and Supplies	8,326	12,727	12,727	12,727	
		400	Equipment	3,982	5,000	5,000	5,000	
		500	Contributions, etc.					
		800	Payments to Other Funds					
		Total	1,246,396	1,252,626	1,291,211	1,251,282	(39,929)	
		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	1,164,238	1,164,218	1,192,803	1,180,874	(11,929)
		b)	Employee Benefits					
		200	Purchase of Services	69,850	70,681	80,681	52,681	(28,000)
		300	Materials and Supplies	8,326	12,727	12,727	12,727	
		400	Equipment	3,982	5,000	5,000	5,000	
		500	Contributions, etc.					
		800	Payments to Other Funds					
		Total	1,246,396	1,252,626	1,291,211	1,251,282	(39,929)	

71-53B (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**DEPARTMENTAL SUMMARY
PERSONAL SERVICES**

Department BOARD OF REVISION OF TAXES	No. 63
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Line No.	Category	Fiscal 2025		Fiscal 2026			Fiscal 2027		Increase (Decrease) in Pos. (Col. 8 less 5)	Increase (Decrease) in Requirements (Col. 9 less 6)
		Actual Positions 6/30/25	Actual Obligations	Budgeted Positions	Estimated Obligations	Increment Run -PPE 11/23/25	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	1,080,177	17	1,101,152	17	17	1,111,024		9,872
3	Bonus, Gross Adj.				10,000					(10,000)
4	PT, Temp/Seas, Bd , SCG		84,904		81,651			69,850		(11,801)
5	Overtime		(843)							
6	Holiday Overtime									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
Total		16	1,164,238	17	1,192,803	17	17	1,180,874		(11,929)

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	1,080,177	17	1,101,152	17	17	1,111,024		9,872
3	Bonus, Gross Adj.				10,000					(10,000)
4	PT, Temp/Seas, Bd , SCG		84,904		81,651			69,850		(11,801)
5	Overtime		(843)							
6	Holiday Overtime									
7	Shift/Stress									
8	H&L, IOD, LT-Sick									
9										
Total		16	1,164,238	17	1,192,803	17	17	1,180,874		(11,929)

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 2027 OPERATING BUDGET**

PERFORMANCE MEASURES

Department Board of Revision of Taxes	No. 63	Program Board of Revision of Taxes	No. 01
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Program Description

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 there from 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 Board of Revision of Taxes (BRT) renders appeal decisions for assessment appeals, unique non-profit applications, Homestead Exemption appeals, and nunc pro tunc (“now for then”) petitions.

Program Objectives

In calendar year 2026, the BRT aims to complete 100 percent of 2025 appeal inventory and 66% percent of tax year 2026 appeals.

BRT will improve processing and recording appeals filed via email to eliminate duplication of email receipt and scanning.

BRT will provide online appeal filing for property owners.

Performance Measures

Description (1)	Calendar 2024 Year-End (2)	Calendar 2025 Year-End (3)	Calendar 2026 Target (4)
Volume of 2024 appeals filed in the reporting period	1,009	1,146	N/A
<u>Comments:</u>	The BRT does not set performance measure targets for the number of appeals filed. Appeal filings are directly related to the number of increased real estate assessments for a specified tax year.		
Percentage of tax year 2024 appeals heard	29%	68%	100%
<u>Comments:</u>	The BRT expects 2024 appeals to be 100% complete by September 28, 2026.		
Volume of 2025 appeals filed in the reporting period	12,303	13,216	N/A
<u>Comments:</u>	The BRT does not set performance measure targets for the number of appeals filed. Appeal filings are directly related to the number of increased real estate assessments for a specified tax year.		
Percentage of tax year 2025 appeals heard	12%	41%	100%
<u>Comments:</u>	The BRT expects 2025 appeals to be 100% complete by December 31, 2026.		
Volume of 2026 appeals filed in the reporting period	N/A	3,787	N/A
<u>Comments:</u>	The BRT does not set performance measure targets for the number of appeals filed. Appeal filings are directly related to the number of increased real estate assessments for a specified tax year.		
Percentage of the tax year 2026 appeals heard	N/A	20%	66%
<u>Comments:</u>	The BRT expects 2026 appeals to be 100% complete by March 31, 2027.		

71-53EZ (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET				PROGRAM SUMMARY - ALL FUNDS		
Department BOARD OF REVISION OF TAXES		No. 63	Program APPEALS		No. 01	
Summary by Fund						
Fund No. (1)	Fund (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
01	GENERAL	1,246,396	1,252,626	1,291,211	1,251,282	(39,929)
Total		1,246,396	1,252,626	1,291,211	1,251,282	(39,929)
Summary of Full Time Positions by Fund						
Fund No. (1)	Fund (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted (4)	Fiscal 2026 PPE 11/23/25 (5)	Fiscal 2027 Budgeted (6)	Inc. / (Dec.) (Col. 6 less 4) (7)
01	GENERAL	16	17	17	17	
Total Full Time		16	17	17	17	
Summary of Non-Tax Revenues by Fund						
Fund No. (1)	Fund (2)	Fiscal 2025 Actual Revenues (3)	Fiscal 2026 Original Budget (4)	Fiscal 2026 Estimated Revenues (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
Total						
Selected Associated Capital Projects						
Dept. Where Appropriated (1)	Description (2)	Carry Forward (3)	Fiscal 2026 Original Approp. (GO Only) (4)	Fiscal 2026 Original Approp. (All Other Sources) (5)	Fiscal 2027 Proposed Budget (GO Only) (6)	Fiscal 2027 Proposed Bdg't (All Other Sources) (7)
Total						
Selected Associated Operating Costs						
Dept. Where Appropriated (1)	Description (2)	Fiscal 2025 Calculated Obligations (3)	Fiscal 2026 Calculated Appropriations (4)	Fiscal 2026 Calculated Obligations (5)	Fiscal 2027 Calculated Budget (6)	Increase or (Decrease) (7)
Finance	Employee Benefits - Civilian	438,876	473,022	447,398	451,409	4,011
Finance	Employee Benefits - Uniform					
Total		438,876	473,022	447,398	451,409	4,011

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET	PROGRAM SUMMARY
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Department BOARD OF REVISION OF TAXES	No. 63	Program APPEALS	No. 01
Fund GENERAL	No. 01		

Summary by Class

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
100	Employee Compensation					
a)	Personal Services	1,164,238	1,164,218	1,192,803	1,180,874	(11,929)
b)	Employee Benefits					
200	Purchase of Services	69,850	70,681	80,681	52,681	(28,000)
300	Materials and Supplies	8,326	12,727	12,727	12,727	
400	Equipment	3,982	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	1,246,396	1,252,626	1,291,211	1,251,282	(39,929)

Summary of Positions

Code (1)	Category (2)	Actual Positions 6/30/25 (3)	Fiscal 2026 Budgeted Positions (4)	Increment Run PPE 11/23/25 (5)	Fiscal 2027 Budgeted Positions (6)	Increase or (Decrease) (7)
101	Full Time - Civilian	16	17	17	17	
105	Full Time - Uniform					
	Total	16	17	17	17	

Selected Associated Non-Tax Revenues by Type

Description (1)	Fiscal 2025 Actual Revenues (2)	Fiscal 2026 Original Budget (3)	Fiscal 2026 Estimated Revenues (4)	Fiscal 2027 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 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

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

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Increase (Decrease) (Col. 8 less Col. 6) (10)
MANAGEMENT & SUPPORT SERVICES									
1	E700	EXECUTIVE DIRECTOR	116,361	1	1	1	1	116,361	
2	E695	EXECUTIVE ASSISTANT	76,491	1	1	1	1	76,491	
3	2L31	ADMINISTRATIVE SPECIALIST I	64,909				1	64,909	1
4	2LO4	ADMINISTRATIVE TECHNICAL TRAINEE	61,538	1	1	1		61,538	(1)
5	1A04	CLERK 3	53,908 - 54,533	1	1	1	1	53,908	
6	1A37	SERVICE REPRESENTATIVE	45,139 - 49,039	2	3	3	3	130,417	
				6	7	7	7	503,624	
ADMINISTRATIVE SERVICES									
7	C110	CHAIRMAN OF THE BOARD OF REV OF TAXES	75,000	1	1	1	1	75,000	
8	M315	MEMBER OF THE BOARD OF REV OF TAXES	63,358 - 72,200	6	6	6	6	380,153	
9	B410	BOARD OF VIEW MEMBER	50,000 - 51,500	3	3	3	3	150,000	
				10	10	10	10	605,153	
TOTALS				16	17	17	17	1,108,777	

71-531 (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 100
LIST OF POSITIONS
BY PROGRAM**

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

Line No. (1)	Class Code (2)	Title (3)	Salary Range (in dollars) (4)	Fiscal 2025 Actual Pos. 6/30/25 (5)	Fiscal 2026 Budgeted Positions (6)	Increment Run -PPE 11/23/25 (7)	Fiscal 2027 Budgeted Positions (8)	Annual Salary 7/1/26 (9)	Inc. (Dec.) (Col. 8 less Col. 6) (10)
1		TOTAL FULL TIME		16	17	17	17	1,108,777	
2		TEMP/SEASONAL						69,850	
4		FY26 ADJUSTMENTS FOR STEPS AND LONGEVITIES						291	
Total Gross Requirements				16	17	17	17	1,178,918	
Plus: Earned Increment								1,838	
Plus: Longevity								118	
Less: (Vacancy Allowance)									
Total Budget								1,180,874	

Summary of Personal Services

Line No. (1)	Category (2)	Fiscal 2025		Fiscal 2026			Fiscal 2027		Inc. / (Dec.) in Require. (Col. 9 less Col. 6) (10)	Inc. / (Dec.) in Bud. Pos. (Col. 8 less Col. 5) (11)
		Actual Positions 6/30/25 (3)	Actual Obligations (4)	Budgeted Positions (5)	Estimated Obligations (6)	Increment Run -PPE 11/23/25 (7)	Budgeted Positions (8)	Proposed Budget (9)		
1	Lump Sum									
2	Full Time - Civilian	16	1,080,177	17	1,101,152	17	17	1,111,024	9,872	
3	Full Time - Uniform									
4	Bonus, Gross Adj.				10,000				(10,000)	
5	PT, Temp/Seas, Bd, SCG		84,904		81,651			69,850	(11,801)	
6	Overtime - Civilian		(843)							
7	Overtime - Uniform									
8	Unused Uniform Leave									
9	Shift/Stress									
10	H&L, IOD, LT-Sick									
11										
12										
Total		16	1,164,238	17	1,192,803	17	17	1,180,874	(11,929)	

71-53J (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

**SCHEDULE 200
PURCHASE OF SERVICES
BY PROGRAM**

Department		No.	Program			No.
BOARD OF REVISION OF TAXES		63	APPEALS			01
Fund		No.				
GENERAL		01				
Code	Description	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Schedule 200 - Purchase of Services						
201	Cleaning & Laundering					
202	Janitorial Services					
205	Refuse, Garbage, Silt and Sludge Removal	71	150	150	50	(100)
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				100	100
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	200	200	200	200	
256	Seminar & Training Sessions					
257	Architectural & Engineering Services					
258	Court Reporters	59,434	59,531	59,531	41,531	(18,000)
259	Arbitration Fees					
260	Repair & Maintenance Charges	1,025	1,100	1,100	1,100	
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	9,500	9,500	9,500	
290	Payments for Care of Individuals					
295	Imprest Advances					
298	Payments for Burials & Graves					
299	Other Expenses (not otherwise classified)			10,000		(10,000)
Total		69,850	70,681	80,681	52,681	(28,000)

71-53K (Program Based Budgeting Version)

CITY OF PHILADELPHIA BUDGET OFFICE FISCAL 2027 OPERATING BUDGET			SCHEDULE 300 - 400 MATERIALS, SUPPLIES & EQUIPMENT BY PROGRAM			
Department BOARD OF REVISION OF TAXES		No. 63	Program APPEALS		No. 01	
Fund GENERAL		No. 01				
Code (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriations (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 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	224	2,000	2,000	1,500	(500)
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		50	50		(50)
318	Janitorial, Laundry & Household	139				
320	Office Materials & Supplies	7,888	9,677	9,677	9,677	
322	Small Power Tools & Hand Tools					
323	Plumbing, AC & Space Heating					
324	Precision, Photographic & Artists	75	500	500	1,000	500
325	Printing		500	500	550	50
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	8,326	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		3,500	3,500	2,000	(1,500)
423	Plumbing, AC & Space Heating					
424	Precision, Photographic & Artists					
426	Recreational & Educational					
427	Computer Equipment & Peripherals	3,982	1,500	1,500	3,000	1,500
428	Vehicles					
430	Furniture & Furnishings					
499	Other Equipment (not otherwise classified)					
	Total	3,982	5,000	5,000	5,000	

71-53L (Program Based Budgeting Version)

**CITY OF PHILADELPHIA
BUDGET OFFICE
FISCAL 2027 OPERATING BUDGET**

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

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

Class (1)	Description (2)	Fiscal 2025 Actual Obligations (3)	Fiscal 2026 Original Appropriation (4)	Fiscal 2026 Estimated Obligations (5)	Fiscal 2027 Proposed Budget (6)	Increase or (Decrease) (7)
250s	Professional Services (250-254, 257-259)	59,434	59,731	59,731	41,731	(18,000)
290	Payments for Care of Individuals					

Minor Object Code	Name of Contractor or Provider	Fiscal 2025 Actual Obligations	Fiscal 2026 Original Appropriation	Fiscal 2026 Estimated Obligations	Fiscal 2027 Proposed Budget	Describe purpose or scope of service provided. Include, if applicable, unit cost of service.
250	GLOBO		200	200	200	TRANSLATOR COURT REPORTING
258	LEXITAS COURT REPORTING	59,434	59,531	59,531	41,531	
		59,434	59,731	59,731	41,731	

71-53N (Program Based Budgeting Version)