

MINUTES OF THE ACCOUNTS REVIEW PANEL MEETING

Wednesday, September 25, 2024, 10:00 am
Held on Teams and Recorded

Panel Members

Commissioner Kathleen McColgan	Chief Revenue Collections Officer
Frances Beckley	Designee for Law
Josefine Arevalo	Designee for Finance Department
Helen Loughhead	Designee for City Council
Charles Edacheril	Designee for City Controller

Others

Alicia Robertson	Water Department
Judith Hess	Revenue Department
Lawrence Rich	Water Department
Lawrence Yangelay	Water Department
Maria Monteiro	Revenue Department
Mark D. Harvey	Revenue Department
Ronda Farrare	Revenue Department
Martin W. McCall	Fire Department
Melissa C. Andre	Office of Administrative Review
Paul Danella	Revenue Department
Rebecca LopezKriss	Revenue Department
Saleem Muhammad	Licenses & Inspection
Christian Crespo	Revenue Department
Lynda Leto	Revenue Department

Prior to calling the meeting to order, Commissioner McColgan explained that the meeting would be held on Teams, that the meeting would be recorded, and that all participants should mute when not speaking. He instructed the attendees that only members of the panel can vote.

Commissioner Kathleen McColgan, Chief Revenue Collections Officer, called the meeting to order. Commissioner McColgan called roll to confirm all five panel members were in attendance. Then the next order of business was the nomination of a Chair and Recording Secretary. Commissioner McColgan was nominated as the Chair by Frances Beckley; the nomination was unopposed. Frances Beckley was nominated as the Recording Secretary by Commissioner McColgan; that nomination also was unopposed.

The Chair thanked everyone for attending and thanked each department for submitting recommended receivables for write-off. She also thanked the Financial Reporting Unit for compiling all the information. The Chair acknowledged that the purpose of the meeting was for recommended charge-offs to tax, water and agency accounts receivables balances for financial statement purposes only. She emphasized that the receivables would remain in active collections.

The Chair described the format of the meeting and asked for anyone with questions or comments about a recommended charge-off amount to identify herself. The Chair turned over the meeting to Paul Danella, Deputy Revenue Commissioner for Taxes and Fees, to read the recommended charge-offs of tax, water and agency account receivables for fiscal year 2024.

Paul Danella presented charge-off of \$9,549,505 for Real Estate Taxes for tax year 2014. Tax rate in 2014 for the City was 0.6018% and for the School District 0.7382%. The proposed charge offs are \$4,288,683 for the City portion and \$5,260,822 for the School District portion.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented charge-off for Self-Assessed City and School District taxes in the amount of \$23,877,286 for fiscal year 2018 (\$19,130,023 for self-assessed City Taxes, \$191,702 in Parking Tax receivables and \$4,555,561 in School District Taxes).

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented charge-off for the Office of Administrative Review for receivables older than 36 months in the following 3 categories: False Alarm Fines - \$77,875; SWEEPS Fines - \$931,691; Burglar Alarm Registration Fees - \$73,931.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented charge-off in the amount of \$231,186,149 for Fire Department Emergency Medical Services representing adjustments for the variance between billed amounts and payments received in fiscal year 2024. This amount includes \$26,915,829 for bad debt/aged debt for fiscal year 2024; and \$204,270,320 for actual insurance adjustments.

The Chair asked if there were any questions. Charles Edacheril asked if there was a reason the numbers were higher than the previous year. Martin W. McCall from the Fire Department said he would have to research that issue. The Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented charge-offs for Licenses and Inspection expenditures for fiscal year 2023 in three categories: Clean and Seal - \$450,992; Community Life Improvement Program (CLIP) - \$1,675,158; Other Nuisance Liens - \$13,639,274.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented a \$2,779,755 charge-off for Solid Resources Fee for fiscal year 2018.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented a charge-off recommendation of \$70,724 for police overtime for fiscal year 2018.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented a charge-off recommendation for Register of Wills probate fees for fiscal 2024 in the amount of \$13,209, which is an adjustment between the estimated value and the later determined actual value of decedents' assets.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented a charge-off recommendation for the First Judicial District of Pennsylvania of \$4,030,930 for fiscal year 2024.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented the charge-off for the Aviation Fund for \$18 for fiscal year 2024; those amounts represent receivables from marginal carriers that no longer use the Airport's facilities or are out of business.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented the charge-off for the Hotel Rental Tax Fund totaling \$162,935 for fiscal year 2018.

The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented charge-off for the Water Fund of \$14,581,414 comprising pre-petition bankruptcy balances (\$3,035,466), low income arrearages (\$48), and delinquent accounts over one year old (\$11,545,900).

The Chair asked if there were any questions. Charles Edacheril asked why uncollectible water receivables were up. Mark Harvey from the Water Revenue Bureau responded that there was a decrease in state assistance grants that accounted for most of the difference. The Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

The Chairman asked if there was any further business. With no further questions or comments, the Chairman adjourned the meeting at around 10:25 a.m.

Respectfully submitted,

Frances Ruml Beckley