

MINUTES OF THE ACCOUNTS REVIEW PANEL MEETING

Wednesday, September 22, 2021, 10:00 am
Held on Zoom

Panel Members

Commissioner Frank Breslin	Chief Revenue Collections Officer
Frances Beckley	Designee for Law
Josefine Arevalo	Designee for Finance Department
Robert McDermott	Designee for City Council
Christy Brady	City Controller's Office

Others¹

Kathleen McColgan	Revenue Department
Rebecca LopezKriss	Revenue Department
Susan Crosby	Revenue Department
Mark D. Harvey	Revenue Department
James M. Gilbert	Revenue Department
Noreen Skirkie	Revenue Department
Judith Hess	Revenue Department
Joseph Bamat	Revenue Department
Michelle Bailey	Revenue Department
Lawrence Rich	Water Department
Lawrence Yangalay	Water Department
Melissa C. Andre	Office of Administrative Review
Maguerite Morgan	Fire Department
Amanda Cohen	City Controller's Office
David Frenia	City Controller's Office
Charles Edacheril	City Controller's Office
Peter Curran	Office of Supportive Housing
Saleem Muhammad	Licenses & Inspection

Prior to calling the meeting to order, Commissioner Breslin explained that the meeting would be held on Zoom to share the document, 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 and asked that they do so verbally or by show of hands.

Commissioner Frank Breslin, Chief Revenue Collections Officer, called the meeting to order. Commissioner Breslin 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 Breslin was nominated as the Chair by Frances Beckley; the nomination was unopposed. Frances Beckley was nominated as the Recording Secretary by Commissioner Breslin; that nomination also was unopposed.

¹ This list may be overinclusive as it is those who accepted the invitation.

The Chair thanked everyone for attending and thanked each department for submitting recommended receivables for write-off. He 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. He 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 Kathleen McColgan, Deputy Revenue Commissioner, to read the recommended charge-offs of tax, water and agency account receivables for fiscal year 2021.

Kathleen McColgan presented charge-off of \$11,463,210 for Real Estate Taxes for tax year 2011, consisting of \$5,204,297 for the City, representing a 45.4% apportionment, and \$6,258,913 for the School District, a 54.6% apportionment.

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

Kathleen McColgan presented charge-off for Self-Assessed City and School District taxes in the amount of \$49,580,640 for fiscal year 2015 (\$43,744,224 for City Taxes and \$5,836,416 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 Christy Brady voted to approve the recommendation. Christy Brady said the City Controller's Office abstained.

Kathleen McColgan presented charge-off for the Office of Administrative Review for receivables older than 36 months in the following 3 categories: False Alarm Fines - \$727,339; SWEEPS Fines - \$4,610,947; Burglar Alarm Registration Fees - \$211,375.

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

Kathleen McColgan presented charge-off in the amount of \$208,424,867 for Fire Department Emergency Medical Services. This amount includes \$6,014,277 for closed accounts; \$99,075,115 for bad debt/aged receivables for fiscal years 2019, 2020, and 2021; and \$103,335,475 for insurance adjustments.

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

Kathleen McColgan presented charge-off for Licenses and Inspection expenditures for fiscal year 2020 in three categories: Clean and Seal - \$401,099; Community Life Improvement Program (CLIP) - \$803,426; Other Nuisance Liens - \$9,841,508.

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

Kathleen McColgan presented a \$3,394,808 charge-off for Solid Resources Fee for fiscal year 2015.

The Chair asked if there were any questions. Robert McDermott asked if the properties in question were still in use and, if so, why these debts were uncollectible. The Chair stressed again that the write-offs are for financial accounting purposes only, and delinquencies will remain in collection. The Chair called for a vote on the recommendation. All members except Christy Brady voted to approve the recommendation. Christy Brady said the City Controller's Office abstained.

Kathleen McColgan presented a charge-off recommendation of \$26,813 for police overtime for fiscal year 2015.

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

Kathleen McColgan presented a charge-off recommendation for Register of Wills probate fees in the amount of \$6,520, 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 Christy Brady voted to approve the recommendation. Christy Brady said the City Controller's Office abstained.

Kathleen McColgan presented a charge-off recommendation for the First Judicial District of Pennsylvania of \$3,426,427 for fiscal year 2021.

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

Kathleen McColgan stated that no amount was proposed for Traffic Court fines and fees for fiscal year 2021.

Kathleen McColgan presented the charge-off for the Aviation Fund for \$857,910 for fiscal year 2021; \$825,410 of that proposed write off is due to a legal settlement of debt accumulated over twenty years.

The Chair asked if there were any questions. Robert McDermott asked if the settlement were with a single carrier. Noreen Skirkie, from Revenue Accounting, was able to confirm that it was. The Chair called for a vote on the recommendation. All members except Christy Brady voted to approve the recommendation. Christy Brady said the City Controller's Office abstained.

Kathleen McColgan presented the charge-off for the Riverview Nursing Home in the amount of \$2,915,627 for fiscal year 2021.

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

Kathleen McColgan presented the charge-off for the Hotel Rental Tax Fund totaling \$29,430 for fiscal year 2015.

The Chair asked if there were any questions. Robert McDermott asked if the tax was collected from booking platforms (e.g. Airbnb) or from the property owners. The Chair responded that both remit the tax, the owner being liable if the platform does not. The Chair called for a vote on the recommendation. All members except Christy Brady voted to approve the recommendation. Christy Brady said the City Controller's Office abstained.

Kathleen McColgan presented the charge-off of \$20 for the Vehicle Rental Tax Fund for fiscal year 2015.

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

Kathleen McColgan presented charge-off for the Water Fund of \$18,673,005 comprising pre-petition bankruptcy balances (\$1,613,354), low income arrearages (\$14,299), and delinquent accounts over a year old (\$17,045,352).

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

The Chairman asked if there was any further business. With no further questions or comments, the Chairman motioned to adjourn the meeting at around 10:30 a.m. The Recording Secretary seconded.

Respectfully submitted,


Frances Ruml Beckley