

## MINUTES OF THE ACCOUNTS REVIEW PANEL MEETING

Wednesday, September 21, 2022, 10:00 am

Held on Teams

### Panel Members

Commissioner Frank Breslin  
Frances Beckley  
Josefine Arevalo  
Robert McDermott  
Christy Brady

Chief Revenue Collections Officer  
Designee for Law  
Designee for Finance Department  
Designee for City Council  
City Controller's Office

### Others

Alicia Robertson  
Anthony Hudgins  
Benson Daniel  
Charles Edacheril  
Craig Murphy  
David Frenia  
Fatoumata Fofana-Bility  
James M. Gilbert  
Judith Hess  
Kathleen McColgan  
Latoya Binns  
Lawrence Rich  
Lawrence Yangalay  
Maguerite Morgan  
Maria Monteiro  
Mark D. Harvey  
Martin W. McCall  
Melissa C. Andre  
Patricia Rogalski  
Paul Danella  
Peter Curran  
Rebecca LopezKriss  
Robert Kennedy  
Saleem Muhammad  
Susan Crosby  
Tara Mohr

Water Department  
Fire Department  
Fire Department  
City Controller's Office  
Fire Department  
City Controller's Office  
Revenue Department  
Revenue Department  
Revenue Department  
Revenue Department  
City Controller's Office  
Water Department  
Water Department  
Fire Department  
Revenue Department  
Revenue Department  
Fire Department  
Office of Administrative Review  
Water Department  
Revenue Department  
Office of Supportive Housing  
Revenue Department  
School District  
Licenses & Inspection  
Revenue Department  
Fire Department

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.

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.

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 2022.

Kathleen McColgan presented charge-off of \$11,064,882 for Real Estate Taxes for tax year 2012. Tax rate for the City was 4.123%, representing a 43.71% apportionment, and for the School District 5.309%, representing a 56.29% 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 \$27,189,225 for fiscal year 2016 (\$22,282,908 for City Taxes and \$4,906,317 in School District Taxes).

The Chair asked if there were any questions. Christy Brady asked why these receivables were roughly half of the prior year's. Kathleen McColgan responded that in 2016 Revenue implemented its new Data Warehouse, resulting in fewer audits and lower receivables. 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 - \$775,900; SWEEPS Fines - \$5,208,909; Burglar Alarm Registration Fees - \$434,195.

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 \$150,168,074 for Fire Department Emergency Medical Services. This amount includes \$35,587 for closed accounts; \$36,519,081.

for bad debt/aged receivables for fiscal year 2022; and \$113,613,406 for actual insurance adjustments.

The Chair asked if there were any questions. Robert McDermott asked for more information about the actual insurance adjustments. Kathleen McColgan explained that those amounts represented the difference between the amount billed and the amount the Fire Department is actually paid by insurance. Marguerite Morgan added that a difference was typical, especially with government insurance such as Medicaid. 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 2021 in three categories: Clean and Seal - \$433,676; Community Life Improvement Program (CLIP) - \$958,745; Other Nuisance Liens - \$4,490,888.

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 \$3,393,608 charge-off for Solid Resources Fee for fiscal year 2016.

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 of \$46,565 for police overtime for fiscal year 2016.

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 \$8,302, 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 \$1,813,568 for fiscal year 2022.

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 \$3,130 was proposed for Traffic Court fines and fees for fiscal year 2022.

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 Aviation Fund for \$2,017 for fiscal year 2022; 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 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 \$2,587,845 for fiscal year 2022.

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 \$33,610 for fiscal year 2016.

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 of \$76 for the Vehicle Rental Tax Fund for fiscal year 2016.

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.

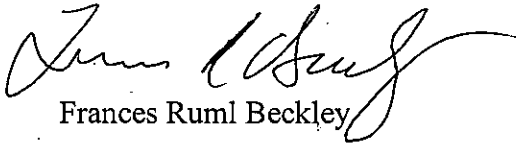
Kathleen McColgan presented charge-off for the Water Fund of \$9,392,989 comprising pre-petition bankruptcy balances (\$1,982,335), low income arrearages (\$4,134), and delinquent accounts over a year old (\$7,406,520).

The Chair asked if there were any questions. Christy Brady asked why the write-off for accounts over one year old was so dramatically lower than the prior year (over \$17 million). Kathleen

McColgan responded that a combination of state grants to low-income water customers and debt forgiveness under the City's Tiered Assistance Program ("TAP") both reduced the receivable. 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 10:25 a.m. The Recording Secretary seconded.

Respectfully submitted,



Frances Ruml Beckley

