

MINUTES OF THE ACCOUNTS REVIEW PANEL MEETING

Wednesday, September 24, 2025, 10:00 am
Held on Teams and Recorded

Panel Members

Commissioner Kathleen McColgan
Frances Beckley
Josefine Arevalo
Helen Loughhead
Charles Edacheril

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

Others

Alicia Robertson
Judith Hess
Lawrence Rich
Maria Monteiro
Mark D. Harvey
Ronda Farrare
Martin W. McCall
Melissa C. Andre
Paul Danella
Rebecca LopezKriss
Saleem Muhammad
Christian Crespo
Lynda Leto
Fatoumata Fofana-Bility
Kaelyn Anderson
Susan Crosby
Christopher Kennedy
David Frenia

Water Department
Revenue Department
Water Department
Revenue Department
Revenue Department
Revenue Department
Fire Department
Office of Administrative Review
Revenue Department
Revenue Department
Licenses & Inspection
Revenue Department
Revenue Department
Revenue Department
Revenue Department
Revenue Department
Revenue Department
Finance Department
Controller's Office

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. She 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 then read into the record her letter to panel members dated that day. The letter explained that the purpose of the meeting was to make recommended charge-offs to tax, water and agency accounts receivables balances for financial statement purposes only. It emphasized that the receivables would remain in active collections.

The Chair then described the format of the meeting. She asked for anyone with questions or comments about a recommended charge-off amount to identify herself and stated that after any questions about a particular charge off, she would call for a vote. 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 accounts receivables for fiscal year 2025.

Paul Danella presented charge-off of \$8,797,374 for Real Estate Taxes for tax year 2015. Tax rates in 2015 for the City were 0.6018% and for the School District 0.7382%. The proposed charge offs are \$3,950,901 for the City portion and \$4,846,473 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 \$34,408,495 for fiscal year 2019 (\$27,962,158 for self-assessed City Taxes and \$6,446,337 in School District Taxes).

The Chair asked if there were any questions. Charles Edacheril asked why those receivables were significantly higher than they were the prior year. Paul Danella responded that the receivables included the Business Income and Receipts Tax, which is a very volatile tax, and that changes in collections programs and the impact of COVID also may have contributed. 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 - \$1,307,250; SWEEPS Fines - \$5,455,936; Burglar Alarm Registration Fees - \$2,037,791.

The Chair asked if there were any questions. Charles Edacheril asked why the numbers were significantly higher than the prior year. Paul Danella responded on behalf of the Office of Administrative Review that the resumption of enforcement after COVID increased the receivable. 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 \$226,398,046 for Fire Department Emergency Medical Services representing adjustments for the variance between billed amounts and payments received in fiscal year 2025. This amount includes \$289,523 in closed accounts, \$52,764,693 for bad debt/aged debt, and \$173,343,830 for actual 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 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 2024 in three categories: Clean and Seal - \$340,281; Community Life Improvement Program (CLIP) - \$1,349,779; Other Nuisance Liens - \$11,635,307.

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 \$1,894,217 charge-off for Solid Resources Fee for fiscal year 2019.

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 \$154,323 for police overtime for fiscal year 2019.

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 2025 in the amount of \$25,774, 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 \$3,363,070 for fiscal year 2025.

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 \$9,003 for fiscal year 2025; 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 \$102,627 for fiscal year 2019.

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 Vehicle Rental Tax totaling \$790 for fiscal year 2019.

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 \$13,071,842 comprising pre-petition bankruptcy balances (\$3,415,717), low income arrearages (\$287), and delinquent accounts over one year old (\$9,655,838).

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.

The Chairman asked if there was any further business. With no further questions or comments, the Chairman adjourned the meeting at around 10:22 a.m.

Respectfully submitted,

Frances Ruml Beckley