

MINUTES OF THE ACCOUNTS REVIEW PANEL MEETING

Tuesday, September 22, 2026, 10:00 am

Held on Teams and Recorded

Panel Members

Commissioner Kathleen McColgan
Frances Beckley
Christopher Kennedy
Helen Loughhead
Charles Edacheril

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

Others

Judith Hess
Mark D. Harvey
Ronda Farrare
Melissa C. Andre
Paul Danella
Rebecca LopezKriss
Christian Crespo
Lynda Leto
Kaelyn Anderson
Susan Crosby
David Frenia
Danielle Gardner Wright
Kaleena Colins
Lawrence Yangalay
Michie Kandowanko

Revenue Department
Revenue Department
Revenue Department
Office of Administrative Review
Revenue Department
Revenue Department
Revenue Department
Revenue Department
Revenue Department
Revenue Department
Controller's Office
Mayor's Office
Fire Department
Water Department
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. 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 asked all five panel members to introduce themselves to confirm they 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 2026.

Paul Danella presented charge-off of \$7,998,338 for Real Estate Taxes for tax year 2016. Tax rates in 2016 for the City were 0.6317% and for the School District 0.7681%. Distribution is 45.13% City and 54.87% School District. The proposed charge offs are \$3,609,650 for the City portion and \$4,388,688 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 \$31,590,053 for fiscal year 2020 (\$25,683,281 for self-assessed City Taxes and \$5,906,772 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 - \$467,371; SWEEPS Fines - \$2,704,506; Burglar Alarm Registration Fees - \$1,223,912.

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 explained that due to several major software adjustments, the Fire Department had not submitted FY26 Accounts Receivable charge-off this year. Instead, the FY26 charge-off will be combined with the FY27 charge-off and submitted to the Accounts Review Panel next year.

The Chair asked if there were any questions and there were none.

Paul Danella presented charge-offs for Licenses and Inspection expenditures for fiscal year 2025 in three categories: Clean and Seal - \$343,059; Community Life Improvement Program (CLIP) - \$1,272,992; Other Nuisance Liens - \$10,461,925.

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 \$1,425,339 charge-off for Solid Resources Fee for fiscal year 2020.

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 \$31,774 for police overtime for fiscal year 2020.

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 2026 in the amount of \$46,031, 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 (excluding traffic court) of \$3,432,729 for fiscal year 2026.

The Chair asked if there were any questions. Frances Beckley asked if there was a number for traffic court, and Paul Danella responded those liabilities were not typically addressed. 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 \$1,306 for fiscal year 2026; 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 taxes included in the Special Fund totaling \$411,440. Those amounts were the Hotel Tax of \$1,289, Parking Tax of \$410,126, and Valet Parking Tax of \$25.

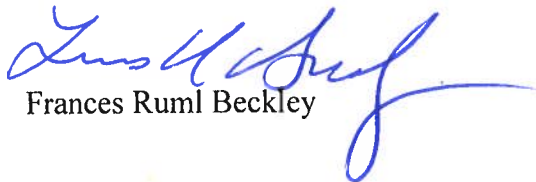
The Chair asked if there were any questions. With no questions presented, the Chair called for a vote on the recommendation. All members except Charles Edacheril voted to approve the recommendation. Charles Edacheril said the City Controller's Office abstained.

Paul Danella presented charge-off for the Water Fund of \$5,848,241 comprising pre-petition bankruptcy balances (\$1,941,736), low-income arrearages (\$332), and delinquent accounts over one year old (\$3,906,173).

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 10:34 a.m.

Respectfully submitted,


Frances Ruml Beckley