



Collections Procedures for Utilities

- Per Ordinance 27-19
 - Bills for accounts to which services have been terminated or discontinued for a period of thirty (30) days shall be considered delinquent thirty (30) days after the final billing date.
 - Should the account remain outstanding for a period of sixty (60) days, the account will be submitted to a collection agency for collection. All such collection costs, as well as any costs pertaining to adjudication, will be borne by the debtor.
- After five years of an outstanding balance, utility accounts are written off.
- The City still has the ability to pursue outstanding utility balances after write off.

Collections Procedures for Miscellaneous Receivables

- Invoices have a 20 day due date
 - 1-30 days past the due date – notice sent stating the withdrawal of services for non-payment
 - 45-60 days – notice of collections
 - Most invoices are Solid Waste cans and Solid Waste is notified of the customers that have been sent to collections.
- After five years of an outstanding balance, miscellaneous receivable accounts are written off.
- The City still has the ability to pursue outstanding miscellaneous receivable balances after write off.

Special Assessment Write Off Policy

- Special assessments are written off after ten years of annually sending notification of assessment
- A lien on the property is applied to any special assessment over \$500
- The City still has the ability to pursue outstanding special assessment balances after write off.

Home Energy Loan Write Off Policy

- Home Energy Loans are written off on case-by-case bases.
- Write Offs related to home energy loans often the result of bankruptcy.
- There were no Home Energy Loan write-offs in FY25
- The City still has the ability to pursue outstanding home energy loan balances after write off.



Pool Cash and Credit Card Adjustment

- The City's pool cash and credit card accounts are reconciled to the City's bank account on a monthly basis. Periodically clerical errors occur that require general ledger adjustments to be made. The Finance department continually works with City staff to insure these errors are kept to a minimum.

Legacy System Interdepartmental Charges

- The City's legacy Enterprise Resource Planning (ERP) software had a number of interdepartmental charges that were disputed by the different departments in the City. These charges range from the early 2000s to 2012. This is a one-time adjustment, and processes improvements have been made that have eliminated the reasons these charges were disputed in the first place.

EnerGov Charges

- The implementation of EnerGov, the City's licensing software, with the City's ERP system caused a number of account discrepancies. This issue has since been corrected. However, a one-time adjustment is needed in order to clean up the discrepancies.

Pledges

- Pledges is a billing mechanism used to bill charitable organizations for the utility donations they are doing on behalf of the City's utility customers. The amount being adjusted was from 2019 due to duplication of pledges. This is a one-time adjustment, and corrections have been made to ensure future duplications do not occur.