

#### **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 nonpayment
  - o 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
- 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 FY24
- 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.