

RESOLUTION NO. 2026__

A RESOLUTION OF THE LODI CITY COUNCIL AUTHORIZING THE CITY
MANAGER TO EXECUTE THE WRITE-OFF OF UNCOLLECTIBLE UTILITY
BILLING ACCOUNTS FOR THE PERIOD 2020 THROUGH MARCH 31, 2026, IN
AN AMOUNT NOT TO EXCEED \$3,007,846.11

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WHEREAS, the Finance Department's Revenue Division is responsible for administering the City's utility billing system and maintaining accurate accounts receivable records; and

WHEREAS, following reasonable collection efforts, including in-house collection activities and referral to an external collection agency, certain utility billing accounts have been determined to be uncollectible; and

WHEREAS, retaining uncollectible accounts receivable on the City's financial records may overstate assets and result in inaccurate financial reporting; and

WHEREAS, staff has completed a review of aged accounts to ensure the City's financial records accurately reflect collectible balances and is recommending the write-off of accounts determined to be uncollectible; and

WHEREAS, the total amount of uncollectible utility billing accounts recommended for write-off for the period 2020 through March 31, 2026, is an amount not to exceed \$3,007,846.11; and

WHEREAS, approval of this write-off is an accounting action that removes uncollectible accounts receivable from the City's financial records and does not constitute a current-year expenditure or, where collection remains legally permissible, forgive the underlying debt.

NOW, THEREFORE, BE IT RESOLVED that the Lodi City Council does hereby authorize the City Manager to execute the write-off of uncollectible utility billing accounts for the period 2020 through March 31, 2026, in an amount not to exceed \$3,007,846.11; and

BE IT FURTHER RESOLVED that the Finance Department is authorized to process the accounting entries necessary to remove these uncollectible accounts from the City's financial records in accordance with applicable accounting standards and City policies; and

BE IT FURTHER RESOLVED, pursuant to Section 6.3q of the City Council Protocol Manual (adopted November 6, 2019, Resolution No. 2019-223), the City Attorney is hereby authorized to make minor revisions to this Resolution that do not alter its substance and to make clerical corrections as necessary.

Dated: July 1, 2026

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I hereby certify that Resolution No. 2026-_____ was passed and adopted by the City Council of the City of Lodi in a regular meeting held July 1, 2026 by the following votes:

AYES: COUNCIL MEMBERS –

NOES: COUNCIL MEMBERS –

ABSENT: COUNCIL MEMBERS –

ABSTAIN: COUNCIL MEMBERS –

OLIVIA NASHED
City Clerk

2026-_____