

RESOLUTION NO. 2026__

A RESOLUTION OF THE LODI CITY COUNCIL AUTHORIZING THE CITY
MANAGER TO WRITE OFF UNCOLLECTIBLE GENERAL BILLING ACCOUNTS
FOR THE PERIOD 2019 THROUGH MARCH 31, 2026, IN AN AMOUNT NOT TO
EXCEED \$313,976.48

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WHEREAS, the Finance Department's Revenue Division is responsible for the administration, collection, and accounting of General Billing accounts, including the write-off of accounts determined to be uncollectible; and

WHEREAS, General Billing is utilized by multiple City departments to bill fees, fines, and charges for services rendered, and retaining uncollectible accounts on the City's financial records may overstate accounts receivable and result in inaccurate financial reporting; and

WHEREAS, the City utilizes established collection procedures, including internal collection efforts and referral to an external collection agency, before determining that an account is uncollectible; and

WHEREAS, despite reasonable collection efforts, certain accounts become impractical or uneconomical to pursue and are determined to be uncollectible based on factors including, but not limited to, the inability to locate the debtor, the cost of further collection efforts exceeding the amount owed, the debtor's death or bankruptcy, legal determinations, or other circumstances indicating that the debt is not collectible; and

WHEREAS, the total amount recommended for write-off is \$313,976.48, representing accumulated uncollectible General Billing accounts for the period 2019 through March 31, 2026; and

WHEREAS, the recommended write-off reflects a one-time cleanup of aged receivables accumulated over multiple years, and future write-offs are expected to occur on a regular annual basis, resulting in more timely and accurate financial reporting; and

WHEREAS, the recommended write-off amount is based on outstanding balances as of May 14, 2026, and the final amount written off may be reduced by payments received through ongoing collection efforts prior to processing the accounting write-off.

NOW, THEREFORE, BE IT RESOLVED that the Lodi City Council hereby authorizes the City Manager to write-off uncollectible General Billing accounts for the period 2019 through March 31, 2026, in an amount not to exceed \$313,976.48; and

BE IT FURTHER RESOLVED that any payments received after approval of this Resolution and prior to the accounting write-off shall reduce the final write-off amount accordingly; 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-_____