City of Stoughton, 207 S Forrest Street, Stoughton WI 53589

RESOLUTION FROM THE UTILTIES COMMITTEE TO THE STOUGHTON COMMON COUNCIL			
Authorizing and directing the proper City official(s) to approve the write-off of Stoughton Utilities delinquent account balances and invoices deemed uncollectible as of December 31, 2020.			
Committee Action:	Utilities Committee to meet on March 22, 2021.		
Fiscal Impact:	$14,950.54		
File Number:	R-36 -2021	**Date Introduced:**	March 23, 2021

The City of Stoughton, Wisconsin, Common Council does proclaim as follows:

WHEREAS, Stoughton Utilities staff attempted all possible collection efforts, or received notification of discharge of debt from bankruptcy, for customer's account balances and invoices totaling $14,950.54, and

WHEREAS, these delinquencies have been determined to be uncollectible, and should be written off as such, and

WHEREAS, delinquent accounts and their associated balances will remain listed within a bad debt file and collection attempts resumed if a customer returns to the Stoughton Utilities service territory, and

WHEREAS, any listed debt that has been submitted to the Wisconsin Department of Revenue (DOR) for collection through their programs will remain until the DOR removes the submission, and

WHEREAS, your Stoughton Utilities Committee met on March 22, 2021 to consider this request, approved the request, and recommends approval and the adoption of the corresponding resolution, now therefore

BE IT RESOLVED by the Common Council of the City of Stoughton that the proper city official(s) be hereby directed to write off uncollectible customer account balances and invoices totaling $14,950.54 and record the amount as a 2021 operating expense.

Council Action: ☐ **Adopted** ☐ **Failed** **Vote:** _____

Mayoral Action: ☐ **Accept** ☐ **Veto**

_____ _____

Mayor Timothy Swadley Date

Council Action: _____ ☐ **Override** **Vote:** _____

Stoughton Utilities

600 South Fourth Street
P.O. Box 383
Stoughton, WI 53589-0383

Serving Electric, Water & Wastewater Since 1886

Date: March 18, 2021

To: Stoughton Utilities Committee

From: Jamin T. Friedl, CPA
City of Stoughton Finance Director

Brian R. Hoops
Stoughton Utilities Assistant Director

Jill M. Weiss, P.E.
Stoughton Utilities Director

Subject: Bad Debt Account Write-Offs through December 31, 2020

Staff is requesting that the following Stoughton Utilities customer account balances and invoices totaling $14,950.54 be written off as uncollectible as of December 31, 2020.

The delinquent balances on the enclosed list remain after collection efforts of at least six months in duration have proven to be unsuccessful, or when collection efforts are not possible due to bankruptcy or the death of the responsible party. These delinquencies have been determined to be uncollectible, and should be written off as such.

Delinquent customer accounts and their associated balances will remain listed within our bad debt file. If a customer returns to our service territory and has previously incurred a bad debt on their account, we require a deposit to insure payment for future service. In addition, if the write-off did not result from a bankruptcy filing, we will attempt collection of the debt as a condition of new service.

Any listed debt that has been submitted to the Wisconsin Department of Revenue (DOR) for collection through their Tax Refund Intercept Program (TRIP) and/or State Debt Collection (SDC) Initiatives will remain until the DOR removes the submission.

We are requesting that the Stoughton Utilities Committee approve the Bad Debt Account Write-offs through December 31, 2020, and recommend the Stoughton Common Council approve the write-offs and adopt the accompanying resolution.

Bad Debt Account Write-Off List

Uncollectable as of December 31, 2020

Date Issued:	Reference:	Description:	Electric:	Stormwater:	Water:	Wastewater:	Total:
08/20/2015	11722	Developer Planning/Engineering Reimbursement	$ 586.11				**$ 586.11**
02/02/2016	11861	Developer Planning/Engineering Reimbursement	$ 58.97				**$ 58.97**
02/02/2016	11862	Developer Planning/Engineering Reimbursement	$ 42.69				**$ 42.69**
05/25/2016	11948	Developer Planning/Engineering Reimbursement	$ 61.41				**$ 61.41**
07/18/2016	11987	Developer Planning/Engineering Reimbursement	$ 95.80				**$ 95.80**
09/30/2016	12027	Developer Planning/Engineering Reimbursement	$ 314.22				**$ 314.22**
03/07/2018	12439	Developer Planning/Engineering Reimbursement	$ 211.23				**$ 211.23**
03/21/2019	12730	Uncollectable construction invoice	$ 475.00				**$ 475.00**
03/21/2019	12731	Callout - Customer's Own Equipment	$ 254.03				**$ 254.03**
04/04/2019	12746	Vehicle Accident - Car vs. Pole	$ 157.84				**$ 157.84**
05/08/2019	12753	Damaged Utility Infrastructure/Meters	$ 409.34				**$ 409.34**
05/16/2019	12772	Damaged Utility Infrastructure/Meters			$ 202.26		**$ 202.26**
10/07/2019	12868	Callout - Customer's Own Equipment			$ 134.11		**$ 134.11**
12/18/2019	12945	Uncollectable construction invoice	$ 136.57				**$ 136.57**
12/26/2019	12946	Callout - Customer's Own Equipment			$ 146.82		**$ 146.82**
12/31/2019	12960	Vehicle Accident - Car vs. Pole	$ 3,865.56				**$ 3,865.56**
12/31/2019	12961	Vehicle Accident - Car vs. Pole	$ 3,387.49				**$ 3,387.49**
01/14/2020	12976	Uncollectable construction invoice	$ 1,116.81				**$ 1,116.81**
06/16/2020	13030	Callout - Customer's Own Equipment			$ 178.96		**$ 178.96**
06/16/2020	13042	Reimbusement from former employee	$ 12.07				**$ 12.07**
06/16/2020	13044	Damaged Utility Infrastructure/Meters	$ 609.53				**$ 609.53**
06/17/2020	13057	Vehicle Accident - Truck vs. Pole	$ 360.63				**$ 360.63**
11/04/2020	7314-13	Uncollectable Customer Balance	$ 158.46				**$ 158.46**
09/08/2016	7413-18	Uncollectable Customer Balance	$ 411.67				**$ 411.67**
05/31/2018	7415-18	Uncollectable Customer Balance	$ 102.24				**$ 102.24**
10/03/2017	7523-14	Uncollectable Customer Balance	$ 144.83				**$ 144.83**
09/05/2018	8482-10	Uncollectable Customer Balance	$ 420.97				**$ 420.97**
09/18/2017	8638-12	Uncollectable Customer Balance	$ 152.12				**$ 152.12**
06/06/2018	8666-11	Uncollectable Customer Balance	$ 182.68				**$ 182.68**
02/26/2018	8747-13	Uncollectable Customer Balance	$ 52.27				**$ 52.27**
08/30/2018	8772-10	Uncollectable Customer Balance	$ 84.78				**$ 84.78**
05/11/2018	8841-17	Uncollectable Customer Balance	$ 51.58				**$ 51.58**
06/28/2017	9367-36	Uncollectable Customer Balance	$ 230.04				**$ 230.04**
06/01/2017	9493-10	Uncollectable Customer Balance	$ 141.45				**$ 141.45**
		Total to be Written Off:	**$ 14,288.39**	**$ -**	**$ 662.15**	**$ -**	**$ 14,950.54**