



City of Boynton Beach Agenda Item Request Form

Meeting Date: 12/ 2/2025

Proposed Resolution No. R25-312- Authorization to Reduce Allowance for Uncollectible Accounts and Accounts Receivable for FY2025 Write-Off Process, and Establishment of a Monthly Write-Off Budget for ALS Invoices.

Requested Action: Staff recommends approval of Proposed Resolution No. R25-312.

Explanation of Request: In accordance with section 95.11, Florida Statutes, the City has a four-year period to collect outstanding debts. The receivables identified in this resolution have exceeded that timeframe and are now deemed uncollectible. These accounts are dated December 2020 and earlier.

Staff recommends reducing the allowance for uncollectible accounts fin FY2025, and the corresponding accounts receivable balances as follows:

Fire Department ALS Y2019: \$1,040,847.50

Fire Department ALS Y2020: \$1,225,236.33

City Clerk Office: \$7,354.76

Memorial Park Department: \$5,175

Utilities Department: \$136,895.98

Efforts to collect these outstanding amounts have been fully exhausted. The City establishes an annual allowance for uncollectible accounts based on the overall outstanding receivables. Therefore, this write-off will have no impact on the City's financial statements.

It is important to note that this action is a financial accounting process and does not eliminate the legal obligation of the debt. The City will continue to pursue any recovery opportunities as they arise. Furthermore, individuals or businesses with written-off accounts will be required to settle outstanding balances before conducting future business with the City.

The Fire and Finance Departments are proposing to establish, beginning in FY2026, a monthly write-off process for uncollectible ALS accounts dated 2021, 2022, and 2023, with a monthly budget not to exceed \$270,000. At the end of the fiscal year, both departments will review and adjust the process as necessary.

How will this affect city programs or services? This action does not affect any City programs or services.

Budgeted Item: Yes

Account Line Item and Description:

Fire Department:	ALLOW-UNCOLL ALS	– 001-0000-117.27-00
	AR ALS	– 001-0000-115.26-00
City Clerk Office:	ALLOW-UNCOLL RECVBL	– 001-0000-117.01-00
	AR MISCELLANEUS	– 001-0000-115.01-00
Memorial Park :	ALLOW-UNCOLL RECVBL	– 631-0000-117.01-00
	AR	– 631-0000-115.71-00
	AR	– 632-0000-115.01-00
Utilities Department:	ALLOW-UNCOLL RECVBL	– 401-0000-117.01-00
	AR	– 401-0000-115.01-00

Fiscal Impact: There is no fiscal impact. The proposed write-off amounts have already been included in the City's allowance for uncollectible accounts on the financial statements.

Attachments:

[R25-312 Agenda_Item_3959-2025_-](#)
[_Resolution_to_authorize_reduced_allowance_for_uncollectible_accounts_and_accounts_rec](#)
[FD ALS Write Off](#)
[FD - Monthly Write Off](#)
[Utilities Department - Write Off](#)