

Memorandum

TO: City Council
FROM: Terese Roesler , Accounting Tech II/Utilities
DATE: December 15, 2025
SUBJECT: Certification of Delinquent Utility Accounts
ITEM NUMBER: 8.i
SECTION: CONSENT AGENDA

REQUESTED MOTION

To adopt resolution 25-99 directing the County Auditor to certify delinquent sewer, water, surface water and street light utility accounts for collection with property taxes payable in 2026 as indicated by the attached listing(s).

INTRODUCTION

In October, a notice was sent to all utility customers with a delinquent balance greater than \$100 and over 90 days past due (three months overdue). The notice informed the customer that the past due amount would be certified to their 2026 property tax bill if payment was not received by December 5, 2025. This packet was prepared on December 9 for December 12 distribution to council members. Payments will continue to be accepted through the end of day December 19, therefore these numbers are expected to decrease.

DISCUSSION

Attached is a list of utility accounts that remained delinquent as of December 9, 2025 (certification register).

The attached table (utility certification history) provides a listing of amounts certified annually for the past five years in comparison to 2025 delinquent accounts.

RECOMMENDATION

Staff recommends adoption of Resolution 25-99 certifying delinquent utility accounts to the County Auditor.

ATTACHMENTS

[Resolution 25-99 Certified Utilities.pdf](#)
[Council Certification Register 2025.pdf](#)
[Utility Certification History 2025.pdf](#)