



**BUSINESS OF THE CITY COUNCIL  
YAKIMA, WASHINGTON  
AGENDA STATEMENT**

Item No. 7.D.  
For Meeting of: March 4, 2025

**ITEM TITLE:**

Resolution authorizing the write-off of certain uncollectable utility accounts receivables

**SUBMITTED BY:**

Mike Bailey, Interim Director of Finance & Budget

\*Anabel Chavez, Utility Customer Services Manager

**SUMMARY EXPLANATION:**

Attached is a resolution authorizing the write-off of certain uncollectable accounts receivable owed to the City's Water, Irrigation, Wastewater, Solid Waste, and Storm water Divisions. A total of 676 accounts totaling \$188,309.51 have been identified for write-off, since the last write-off was done in April of 2024.

Delinquent accounts are recommended for write-off for various reasons, including:

- The Statute of Limitations (six (6) years or older) has been met
- Bankruptcy (discharge of debt);
- Death of debtor; and
- Accounts have been sent to a collection agency and returned as uncollectable.

The large majority of the write-offs meet the 6-year statute of limitations which relate to the billings done in 2018. The \$188,309.51 represents less than 1% (.78%) of the dollars billed that year. The utility divisions currently reserve 1% of their monthly billing for bad debt. Since this is within the amount reserved, the fund balances will not be decreased by this write-off. The resolution (attached) identifies the dollar amount by each utility division to be discharged.

**ITEM BUDGETED:** N/A

**STRATEGIC PRIORITY 24-25:** A Resilient Yakima

**RECOMMENDATION:**

Adopt Resolution.

**ATTACHMENTS:**

[2025 Utility Writeoff Resolution.docx](#)