

City Council Agenda Item Memo

From: Ashley Rentsch, Finance Director

Council Meeting: February 25, 2025

Subject: Resolution 25-018: Landfill A/R Write-Off

Presenter: Ashley Rentsch, Finance Director

Summary and Recommended Action:

Staff recommends approval on the proposed resolution to write off uncollectible Accounts Receivable at the Brookings Regional Landfill in the amount of \$409.35.

Item Details:

City staff examines accounts receivable annually to determine whether amounts should be written off as uncollectible. This resolution removes outstanding landfill fees that have been deemed uncollectible after reasonable collection efforts have been made.

Parlly Group of Flandreau, SD has two outstanding invoices at the Brookings Regional Landfill as follows:

- Invoice 104205, dated 12/4/2023 for November 2023 landfill charges in the amount of \$101.53
- Invoice 105104, dated 12/31/2023 for December 2023 landfill charges in the amount of \$307.82

Staff sends up to three (3) notices and makes phone calls in order to collect past due amounts. There has been no response from the customer, and the customer is no longer able to charge at the Landfill.

Legal Consideration:

Per SDCL 9-22-4, Every municipality may assign for collection any or all delinquent accounts receivable. After reasonable collection efforts the governing body may determine an account is uncollectible, and by formal action, direct the uncollectible amount be removed from the records and disclosed on that year's financial report. Evidence of the debt removed from the records by the formal action of the governing body shall be retained by the municipality to support possible subsequent collection of that debt.

Strategic Plan Consideration:

Fiscal Responsibility – The City of Brookings will responsibly manage resources through transparency, efficiency, equity, and exceptional customer service.

Financial Consideration:

This action will remove these uncollectible amounts from Accounts Receivable in the

Solid Waste Disposal Fund, providing a more accurate balance of what the City expects to collect.

Supporting Documentation:

Resolution