



**DUPAGE
COUNTY**

Wastewater

Water

Drainage

Permitting

PUBLIC WORKS DEPARTMENT

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MEMORANDUM

DATE: March 21, 2024

TO: Public Works Committee

FROM: Nicholas W. Kottmeyer, P.E. – Director of Public Works and Operations *NWK*
Stan Spera – Public Works Financial Administrator

RE: Write-Off of Accounts Receivable

The Public Works Department has not written off customer accounts receivable balances for sewer and/or water bills since Fiscal Year 2019.

The Finance organization within Public Works uses several methods to collect receivables. These methods include discontinuing service, property liens, internal collection letters and after all internal efforts have failed, the Department employs the State's Attorney's office. The State's Attorney's collection policies for Public Works include mailing a collection letter to all customers regardless of the balance due and filing lawsuits for customers with significant past due balances. In order for any collection practices to be successful, we must have a valid mailing address for customers.

The Department is currently proposing a write-off totaling \$12,014.37 on 66 accounts. This amount is shared between DuPage County and the City of Darien as the County is responsible for billing and collections for the City of Darien water.

The breakdown is as follows:

DuPage County - \$11,162.21

City of Darien - \$852.16

Every attempt was made to collect the outstanding balances, but we were unsuccessful due to bankruptcy filings, foreclosures, and losing track of the whereabouts of the account holders. Over \$108 million in user fees have been billed since the last time a significant write-off has taken place. When comparing the amount billed over the last four-year period with the total amount to be written off, the write-offs are 0.01% of the total billed.