

RESOLUTION 2025-16

A RESOLUTION AUTHORIZING THE CITY RECORDER TO PROCEED WITH THE WATER ACCOUNT WRITE-OFFS FROM THE APRIL THROUGH SEPTEMBER 2025 BILLING BATCH.

WHEREAS, the Town of Spring City maintains accurate financial records for its Water and Sewer Utility Fund and periodically reviews inactive or delinquent accounts that have been deemed uncollectible; and

WHEREAS, pursuant to generally accepted accounting principles (GAAP) and in accordance with Tennessee Code Annotated § 6-56-205, the governing body must authorize the removal of uncollectible accounts from the active receivable records while continuing reasonable collection efforts when possible; and

WHEREAS, the City Recorder has submitted for review the list of uncollectible water accounts for the billing period from April through September 2025; and

WHEREAS, the Board of Mayor and Commissioners finds that these accounts have met all procedural requirements for write-off authorization and that it is in the Town's best interest to clear the accounts from the current receivable ledger.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF MAYOR AND COMMISSIONERS OF THE TOWN OF SPRING CITY, TENNESSEE, THAT:

1. The City Recorder is hereby authorized to proceed with the write-off of uncollectible water accounts from the April through September 2025 billing batch as presented.
2. A complete record of all written-off accounts shall be retained on file in accordance with the Tennessee Comptroller of the Treasury's Records Retention Schedule for utility departments.
3. This resolution shall take effect immediately upon its passage and approval, the public welfare requiring it.

Passed and approved this 6th day of November, 2025.


Leon Locke, Mayor

ATTEST:

Brenda Dodson, City Recorder