



# City Council Report

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**REPORT NUMBER** 036-2026-Corporate Services-Revenue

**DATE**

**PREPARED**

February 5, 2026

**FILE**

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**CITY COUNCIL  
MEETING DATE**

March 17, 2026

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**SUBJECT**

Uncollectible Accounts

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## **RECOMMENDATION TO CITY COUNCIL**

WITH RESPECT to Report 036-2026-Corporate Services-Revenue we recommend that the uncollectible accounts, which remain unpaid on the 2025 receivable files, be written off as follows:

General Accounts (including interest)	\$ 20,934.05
Municipal Child Care	\$ 41.13

AND THAT any necessary by-laws be presented to City Council for ratification.

## **EXECUTIVE SUMMARY**

This report recommends the write-off of uncollectible accounts that remain unpaid on the 2025 general accounts receivable files, including General Accounts Receivable of \$20,934.05 and Municipal Child Care Receivables of \$41.13.

## **DISCUSSION**

### **General Accounts**

Attachment A is a listing of general accounts receivable totaling \$20,934.05, which are uncollectible for the reasons indicated. This includes \$10,962.78 for services provided and \$9,971.27 in interest charges. All accounts in the listing have been referred to the Collection Agency or City Solicitor for collection when standard collection procedures have failed. In many cases, the costs of processing collection through the Small Claims Courts or through the legal process exceed the value of the account.

### **Municipal Child Care**

Uncollectible Municipal Child Care accounts total \$41.13 representing three accounts.

All these accounts have been submitted to the Collection Agency and are deemed uncollectible, although they will remain noted in the files should any of the individuals apply for childcare in the future.

It is concluded that all collection procedures have been exhausted on these accounts. Although funds might be recovered in the future, the accounts as recommended in the Report 036-2026-Corporate Services-Revenue are deemed uncollectible and should be approved for write off.

### **FINANCIAL IMPLICATION**

Amounts recommended to be written off have been provided for in the 2025 Operating Budget.

### **BACKGROUND**

Uncollectible accounts remain unpaid on the 2025 receivable files and should be written off as all avenues of collection have been exhausted.

The following is a comparison with accounts written off in 2024:

	2025	2024
General Accounts (including interest)	\$20,934.05	\$14,229.06
Municipal Child Care	\$41.13	\$221.34
Property Taxes	<u>\$0.00</u>	<u>\$200,282.49</u>
Total	\$20,975.18	\$214,732.89

### **REFERENCE MATERIAL ATTACHED**

Attachment A – Uncollectible General Accounts

### **REPORT PREPARED BY**

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***REPORT SIGNED AND VERIFIED BY***

Keri Greaves, CPA, Commissioner- Corporate Services Department

03/05/2026 (MM/DD/YEAR)