



Bricker Graydon Wyatt LLP
2 East Mulberry Street
Lebanon, OH 45036
513.870.6700 Office
www.bricker.com

Amelia Blankenship
Of Counsel
513 870 6579 Direct Phone
ablankenship@bricker.com

To: Village Council
From: Amy Blankenship, Village Solicitor
Re: Debt Write-off Ordinance
Date: August 17, 2026

As discussed at the July 6th Village Council meeting, the Finance Director and I are recommending Council approve an ordinance addressing debt write off in the Village. The Village currently writes off unpaid utility bills and there is occasionally other bad debt for which best practice would be to have a write-off policy in place.

Per the attached ordinance Village Council will be presented with debt write-offs for legislative approval.

**VILLAGE OF YELLOW SPRINGS
ORDINANCE 2026-17**

**AUTHORIZING “BAD DEBT” WRITE-OFF OF ACCOUNT BALANCES FOR
VILLAGE OF YELLOW SPRINGS ACCOUNTS IDENTIFIED AS UNCOLLECTIBLE**

WHEREAS, the Village of Yellow Springs provides electricity, water, sewer and sanitation service to its citizens in accordance with the rates and terms set forth in Part 10, Title 4, of the Codified Ordinances of Yellow Springs; and

WHEREAS, the Village of Yellow Springs operates an affordable apartment complex and acts as a landlord in that capacity; and

WHEREAS, it is inevitable that, from time to time, there are accounts that fall into debt and despite best efforts to collect, the Village is unable to obtain payment through usual means; and

WHEREAS, upon the recommendation of the Village Manager and Finance Director, Village Council wishes to permit ongoing write-off of uncollectable utility account balances as deemed necessary,

**NOW, THEREFORE, COUNCIL FOR THE VILLAGE OF YELLOW SPRINGS
HEREBY ORDAINS THAT:**

Section 1. Council hereby approves the writing-off of bad debt as deemed necessary by the Finance Director and Village Manager subject to the following process:

- (a) Each Village department is responsible for analyzing their respective outstanding accounts receivable and identifying accounts that are reasonably determined to be uncollectible for recommendation to be written-off. As deemed necessary, or once annually, each department head shall compile an uncollectible account listing containing the following information: the originating department; name and signature of the department head submitting the request for write-off; the date of the request; the name and address of each debtor associated with the subject account; the nature of the debt or other relevant particular information of the debt; the date in which the receivable or amount was due for each subject account; the affected general ledger account number that applies; the amount determined to be uncollectible; and the methods/measures taken to collect the debt.
- (b) Identified account listings shall be submitted to the Finance Director for review. In consultation with the Village Manager and Village Solicitor, the Finance Director shall present requested write-offs to Village Council for approval.

(c) Department heads shall submit any and all write-off requests for the year to the Finance Director no later than September 30th to ensure timely processing. All approved write-offs must be completed by the department head no later than sixty (60) days from the date of approval by Council, as the case may be. Upon completion, each department head shall provide documentation evidencing such write-offs to the Finance Director.

Section 2. This Ordinance shall be in effect at the earliest time permitted by law.

Gavin Devore Leonard, President of Council

Passed:

Attest: _____
Judy Kintner, Clerk of Council

ROLL CALL:

Gavin DeVore Leonard____ Angie Hsu____ Carmen Brown____
Senay Semere____ Stephanie Pearce____