

**SUBJECT:****Delinquent Account Write-Off  
Policy- Solid Waste****ORIGINATING DEPARTMENT:****Public Works****Page 1 of 1****POLICY:**

Citrus County Solid Waste Management Division (Division) operates under the Department of Public Works (Department) as an enterprise fund thus deriving the bulk of its revenue from goods and services provided to its customer base. On occasion, a customer account may fall delinquent on payments.

The purpose of this Administrative Regulation is to establish guidelines for releasing outstanding delinquent debt on nominal account balances, when recovery is unsuccessful.

**PROCEDURE:**

The Division, through its staff, shall continue to pursue payment as provided by law and internal policies and procedures. If upon conclusion of these actions, the delinquent debt remains unrecovered, the account, including all supporting documentation, will be transmitted to the Division Director for review.

The Division Director has authorization to sign a Release Form up to \$1,000. Levels exceeding the \$1,000 limit shall be referred to the appropriate authority (County Administrator/designee) along with a recommendation from staff regarding final action.

Upon review and approval of the Division Director, signed forms shall be returned for proper financial adjustment postings in the billing records and retained by law and internal policies and procedures.

The Department shall submit a compilation report to the County Administrator and the Department of Management and Budget on a bi-annual basis or more frequently if requested.

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**FOOTNOTES & REFERENCES TO RELATED A.R.'s:**