

GENERAL REVENUE

VALUE STATEMENT

I expect to receive a bill that is timely, easy to understand and accurate, with options to pay in simple and convenient ways.

General Revenue

What is this Service?

General Revenue refers to support services for receivables owed to the municipality by citizens, businesses and other agencies doing business with the municipality. The goal of general revenue services is to ensure the municipality collects revenue to which it is entitled in a timely, accurate, and efficient manner in order to assist the municipality in exercising prudent fiscal management.

Objectives May Include:

- Cash receipts
- Local improvement billing
- Special assessment billing
- Processing bill payments and collections
- Monitoring the performance of accounts receivable

Influencing Factors:

1. **Government Structure:** Different tiers of municipal government, i.e. single-tier or upper-tier, and the specific service each one offers will affect results.
2. **Policy and Practices:** Collection practices, terms and handling of delinquencies, accounts receivable costs and related FTE counts will differ between municipalities and their revenue streams.
3. **Processes and Systems:** The type and quality of systems used to capture Accounts Receivable including uploads and automated billing.

Extenuating Circumstances:

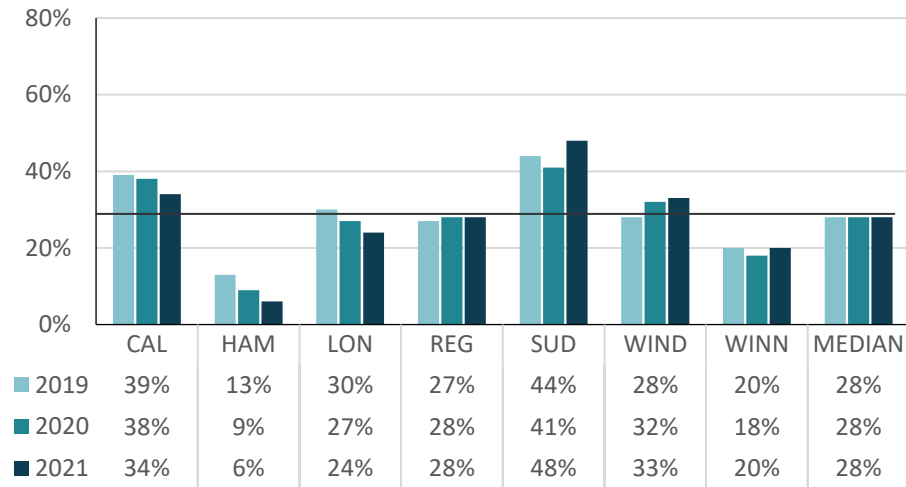
- **COVID-19 Pandemic:** Service levels across many departments in some organizations began to see recovery towards pre-pandemic levels. Process improvements and enhancements to payment options impacted operations and resulted in fluctuations in results between 2020 and 2021. In some municipalities, Council approved concessions on payments and interest were ended resulting in a decrease in collection timelines. Delays in receiving and processing postal mail due to work from home policies continued.

General Revenue

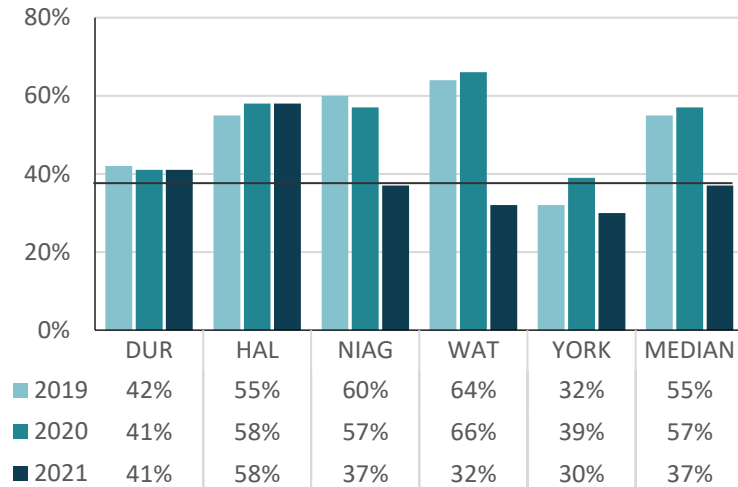
GREV210 - Percent of General Revenues Billed

The measure includes centralized, decentralized and outsourced billings. The results are impacted by revenue sources (user fees, grants), accounting practices and management policies regarding the billing process.

Single-Tier



Upper-Tier



Hamilton: The billed revenue percent decreased in 2021 due to a total revenue increase resulting from various COVID-19 related funding from senior levels of government, return to pre-COVID operation levels and asset transfer.

Niagara: Return to most pre-pandemic activities in 2021 has resulted in more normal billings. There were also one-time gains on transfer of assets along with increases due to Canada Summer Games funding/revenue.

Waterloo: Billed revenue percentage decreased in 2021 due to large increase in total revenue resulting from increase in conditional grants and pandemic funding.

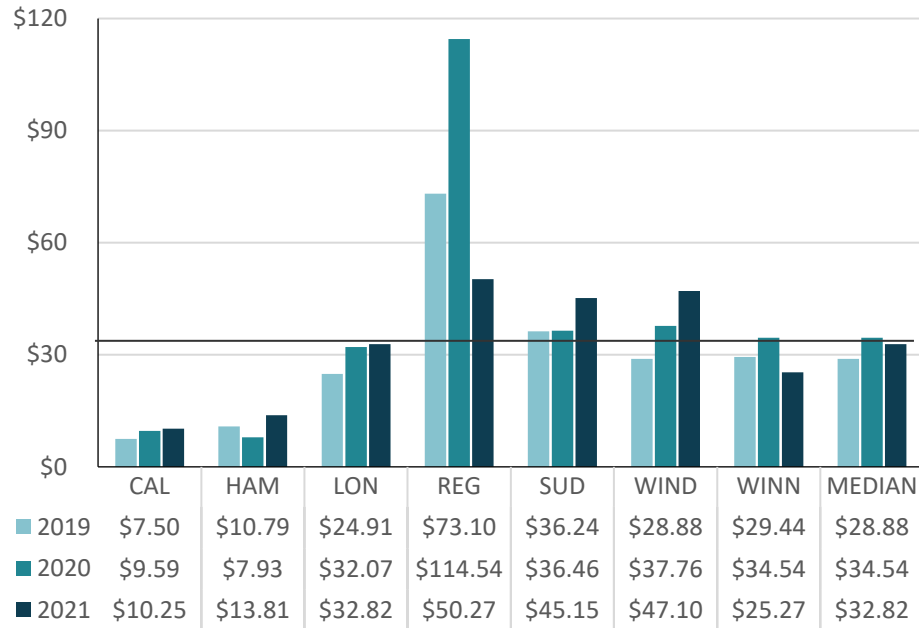
York: 2021 billings are lower due to large municipal projects that were completed in 2020 and increases in recoveries, particularly in areas affected by COVID-19.

General Revenue

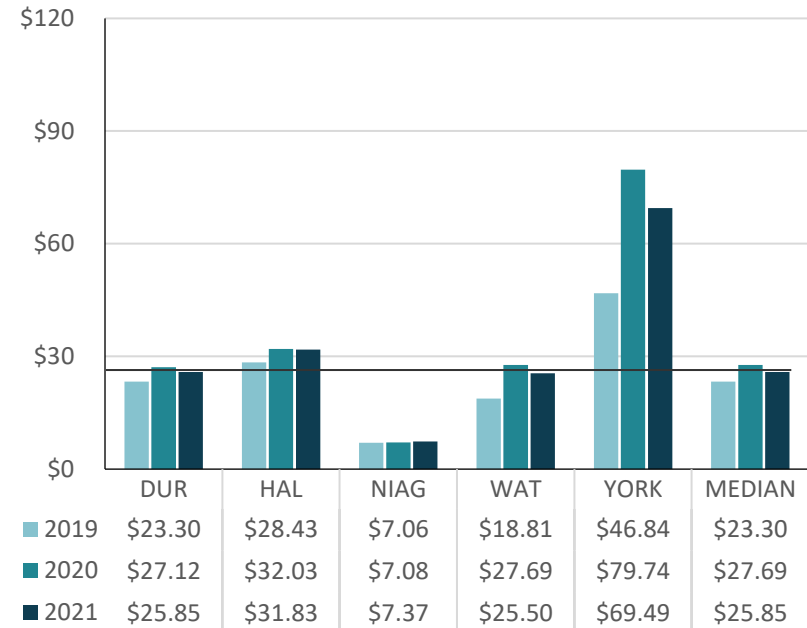
GREV310 - Operating Cost of Accounts Receivable Function per Invoice

This measure reports the operating costs including centralized, decentralized and outsourced costs relating to accounts receivable.

Single-Tier



Upper-Tier



Regina: In 2021 the General Revenue service was reorganized resulting in less FTE's allocated to the delivery of the service.

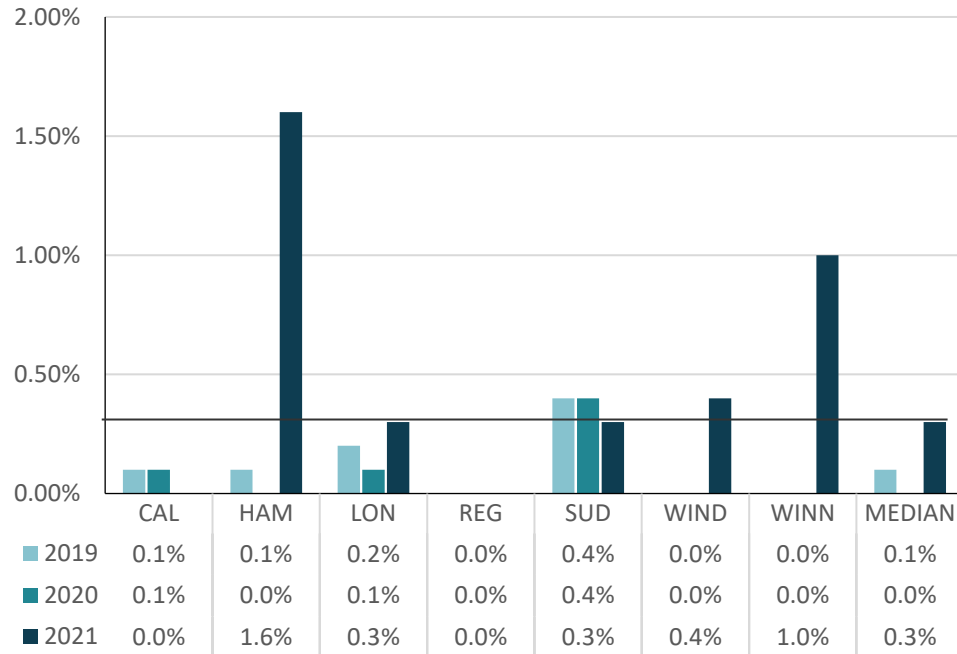
Windsor: 2021 result is greater than 2020 due to more staffing resources dedicated to handle increased collection efforts because of COVID complications/implications.

General Revenue

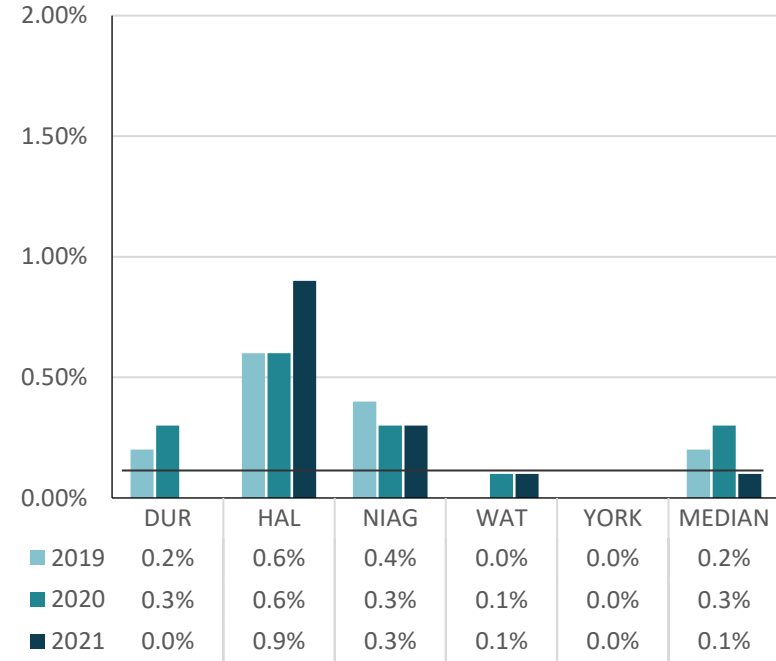
GREV325 - Bad Debt Write Off as a Percent of Billed Revenue

This measure represents the percentage of receivables that were written off during the year.

Single-Tier



Upper-Tier

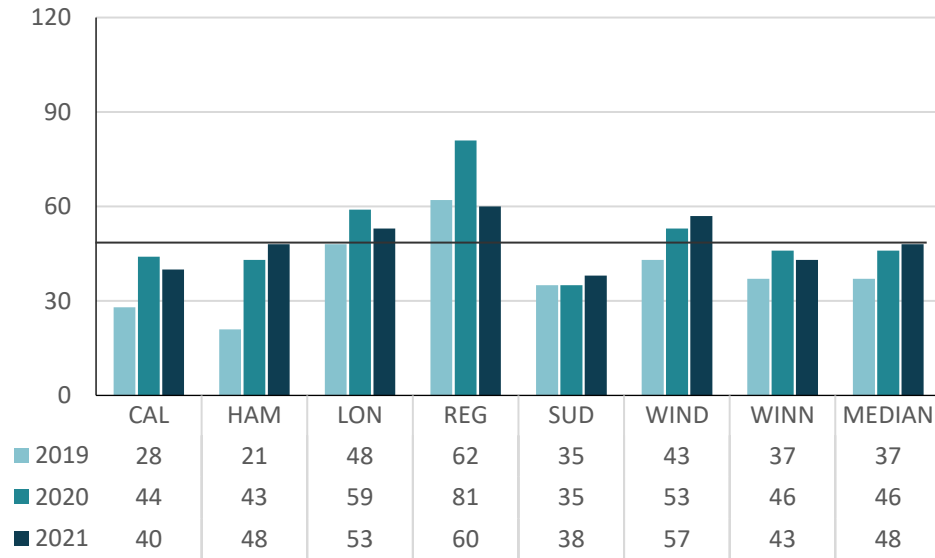


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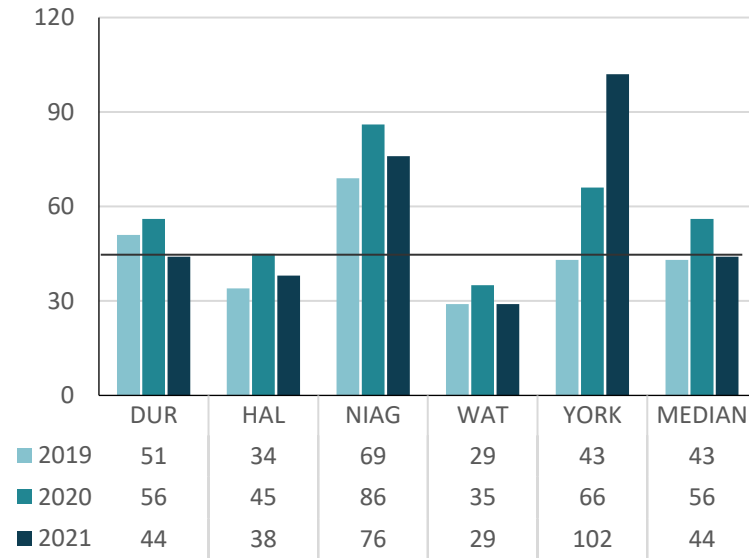
GREV335 - Average Collection Period (Days)

This measure identifies the average number of days it takes to collect receivables.

Single-Tier



Upper-Tier



Durham: 2021 decrease due to additional electronic payment options.

Regina: The decrease was due to a return to collection practices post COVID combined with dedicated efforts on pre collection activities.

York: 2021 results reflect a few large outstanding invoices for capital projects that resulted in a higher accounts receivable balance throughout the year.