



What is the Service?

General Revenues 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 Revenues 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.

Specific services include:

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

Influencing Factors:

Government Structure: Different tiers of municipal government, i.e. single-tier or upper-tier, and the specific service each one offers will affect results.

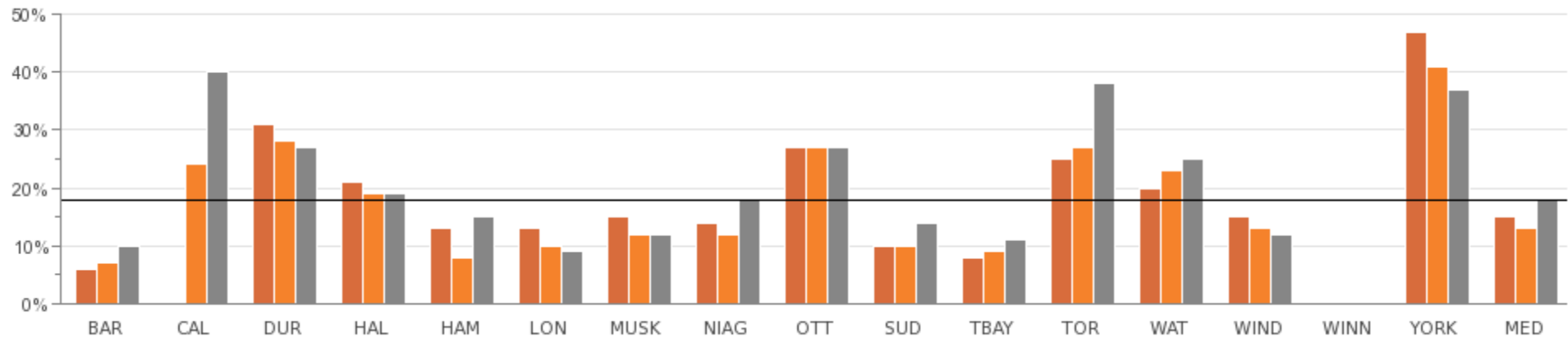
Policy and Practices: Collection practices, terms and handling of delinquencies, accounts receivable costs and related FTE counts will differ between municipalities and their revenue streams.

Processes and Systems: The type and quality of systems used to capture Accounts Receivable including uploads and automated billing.

General Revenues

What percent of all revenues are billed?

Fig 27.1 Total Percent of General Revenues Billed



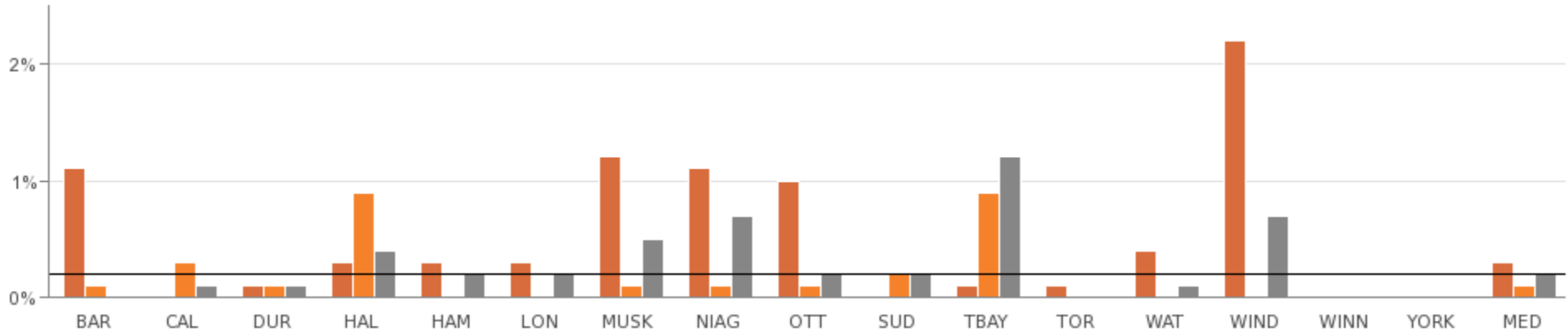
2009	6%	N/A	31%	21%	13%	13%	15%	14%	27%	10%	8%	25%	20%	15%	N/A	47%	15%
2010	7%	24%	28%	19%	8%	10%	12%	12%	27%	10%	9%	27%	23%	13%	N/A	41%	13%
2011	10%	40%	27%	19%	15%	9%	12%	18%	27%	14%	11%	38%	25%	12%	N/A	37%	18%

Source: GREV210 (Service Level)

Comment: This measure is largely driven by revenue sources (user fees, grants), accounting practices and management policies regarding the billing process.

What percent of billed revenue is written off?

Fig 27.2 Bad Debt Write-off as a Percent of Billed Revenue

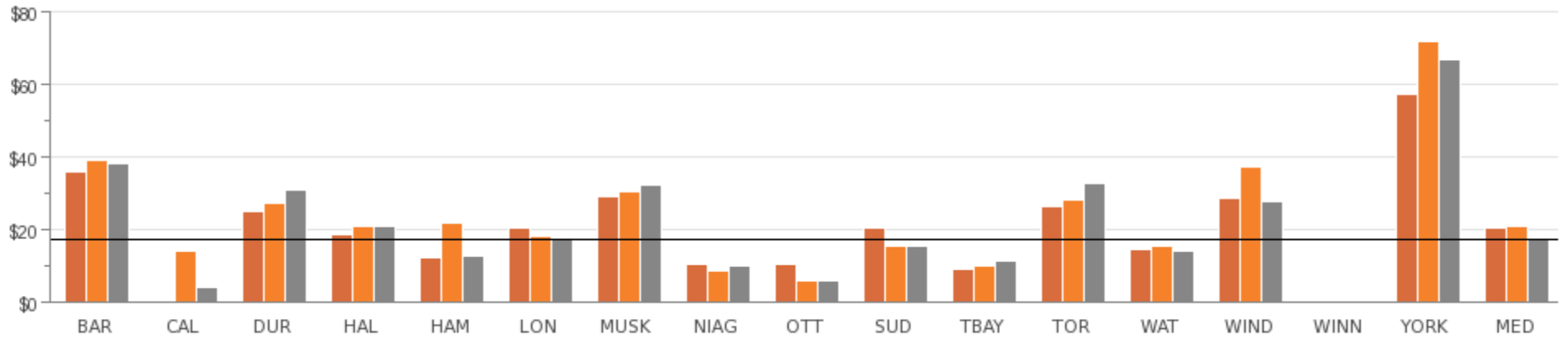


2009	1.1%	N/A	0.1%	0.3%	0.3%	0.3%	1.2%	1.1%	1.0%	0.0%	0.1%	0.1%	0.4%	2.2%	N/A	0.0%	0.3%
2010	0.1%	0.3%	0.1%	0.9%	0.0%	0.0%	0.1%	0.1%	0.1%	0.2%	0.9%	0.0%	0.0%	0.0%	N/A	0.0%	0.1%
2011	0.0%	0.1%	0.1%	0.4%	0.2%	0.2%	0.5%	0.7%	0.2%	0.2%	1.2%	0.0%	0.1%	0.7%	N/A	0.0%	0.2%

Source: GREV325 (Efficiency)

What is the operating cost to process and collect one invoice?

Fig 27.3 Operating Cost of Accounts Receivable Function per Invoice



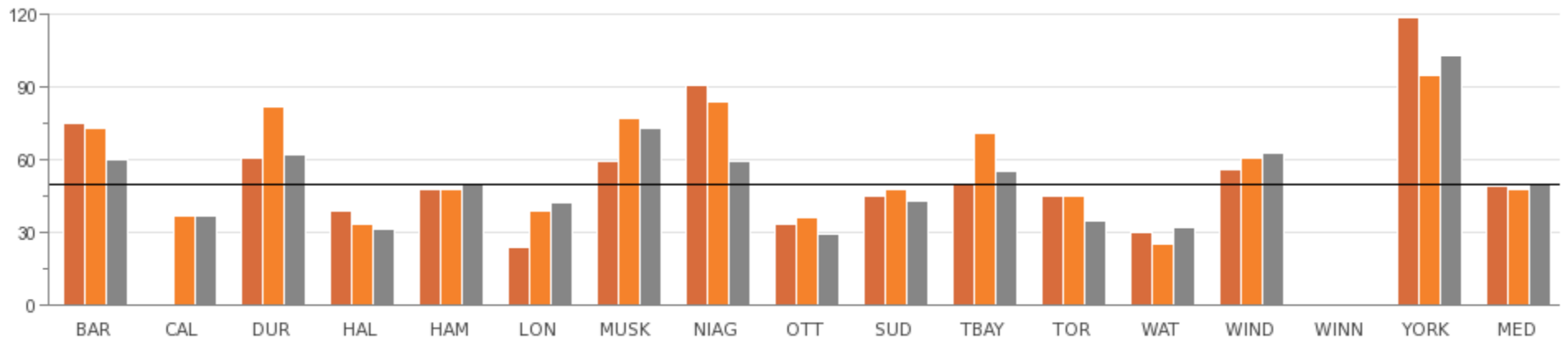
2009	\$36.03	N/A	\$25.07	\$18.50	\$12.23	\$20.37	\$29.10	\$10.14	\$10.26	\$20.39	\$9.12	\$26.31	\$14.59	\$28.57	N/A	\$57.23	\$20.38
2010	\$39.12	\$14.08	\$27.20	\$20.93	\$21.61	\$18.10	\$30.60	\$8.57	\$5.59	\$15.26	\$9.99	\$28.33	\$15.35	\$37.30	N/A	\$71.75	\$20.93
2011	\$38.06	\$4.01	\$30.83	\$20.83	\$12.56	\$17.21	\$32.12	\$9.91	\$5.76	\$15.56	\$11.09	\$32.71	\$13.77	\$27.47	N/A	\$66.96	\$17.21

Source: GREV310 (Efficiency)

Note: Hamilton's 2010 result did not include Recreation.

What is the average collection period for invoices?

Fig 27.4 Average Collection Period (Days)

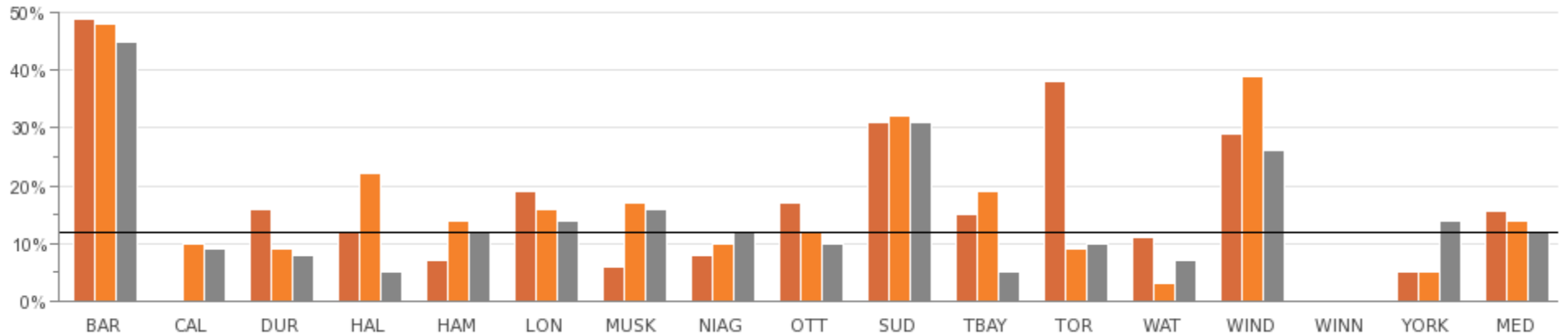


2009	75	N/A	61	39	48	24	59	91	33	45	50	45	30	56	N/A	119	49
2010	73	37	82	33	48	39	77	84	36	48	71	45	25	61	N/A	95	48
2011	60	37	62	31	50	42	73	59	29	43	55	35	32	63	N/A	103	50

Source: GREV335 (Efficiency)

What percent of billings are outstanding over 90 days?

Fig 27.5 Percent of Billings Outstanding over 90 days (at year end)



2009	49%	N/A	16%	12%	7%	19%	6%	8%	17%	31%	15%	38%	11%	29%	N/A	5%	16%
2010	48%	10%	9%	22%	14%	16%	17%	10%	12%	32%	19%	9%	3%	39%	N/A	5%	14%
2011	45%	9%	8%	5%	12%	14%	16%	12%	10%	31%	5%	10%	7%	26%	N/A	14%	12%

Source: GREV320 (Efficiency)