

GENERAL REVENUE

SNAPSHOT MEDIANS FOR 2015

17% total percent of
general revenues billed

fig. GREV210 (SERVICE LEVEL)



\$16.23
cost to process
one invoice

fig. GREV310 (EFFICIENCY)

**COLLECTION
PERIOD**

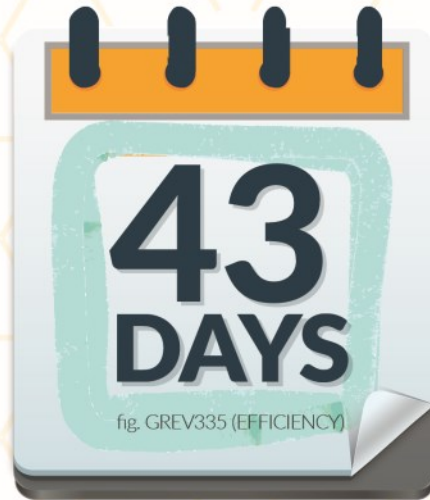


fig. GREV335 (EFFICIENCY)

KEEP IN MIND: Influencing Factors

Influencing factors can create variances in comparison data from year-to-year and from municipality-to-municipality.



Government Structure
Single-tier vs. Upper-tier municipalities



Policy & Practices
Collections, delinquencies and staffing costs differ between municipalities



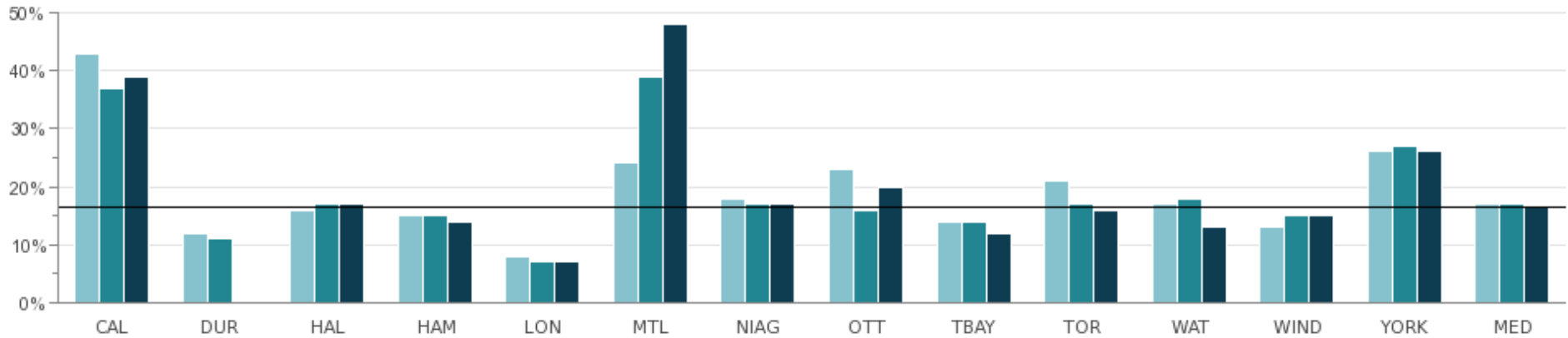
Processes & Systems
Type and quality of accounts receivable systems



For a full description of influencing factors,
please go to: www.mbncanada.ca

Fig. 13.1 Total 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.



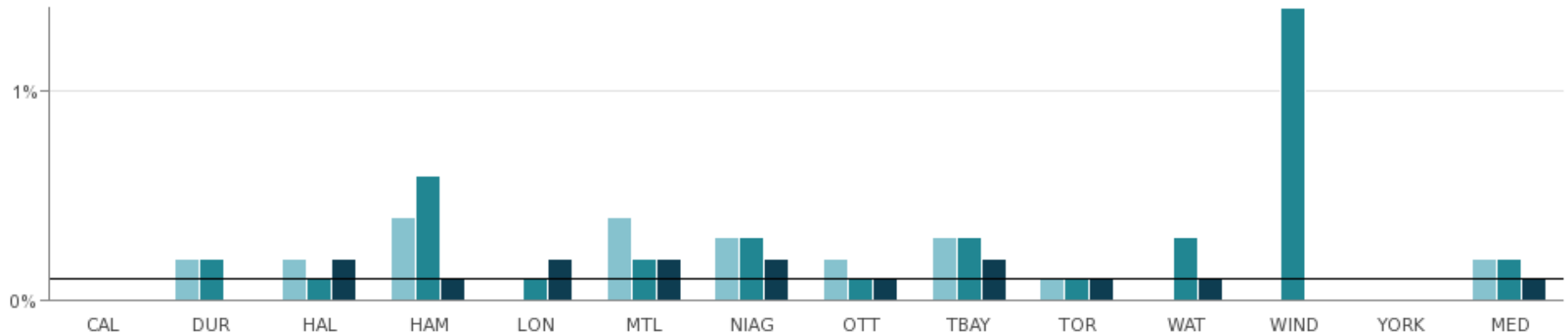
| | | | | | | | | | | | | | | |
|------|-----|-----|-----|-----|----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| 2013 | 43% | 12% | 16% | 15% | 8% | 24% | 18% | 23% | 14% | 21% | 17% | 13% | 26% | 17% |
| 2014 | 37% | 11% | 17% | 15% | 7% | 39% | 17% | 16% | 14% | 17% | 18% | 15% | 27% | 17% |
| 2015 | 39% | N/A | 17% | 14% | 7% | 48% | 17% | 20% | 12% | 16% | 13% | 15% | 26% | 17% |

Source: GREV210 (Service Level)

Comment: Prior to 2015, the City of Montreal included centralized billings only in their calculation. However, in 2015, billing of transfer payments (or subsidies) have been included as well, which explains the increase between 2014 and 2015. NB: It is important to note that 2015 is not comparable with prior years data..

Fig. 13.2 Bad Debt Write-off as a Percent of Billed Revenue

Municipalities generally do not write-off bad debt, but in some cases Councils may approve specific write-offs in a given year.

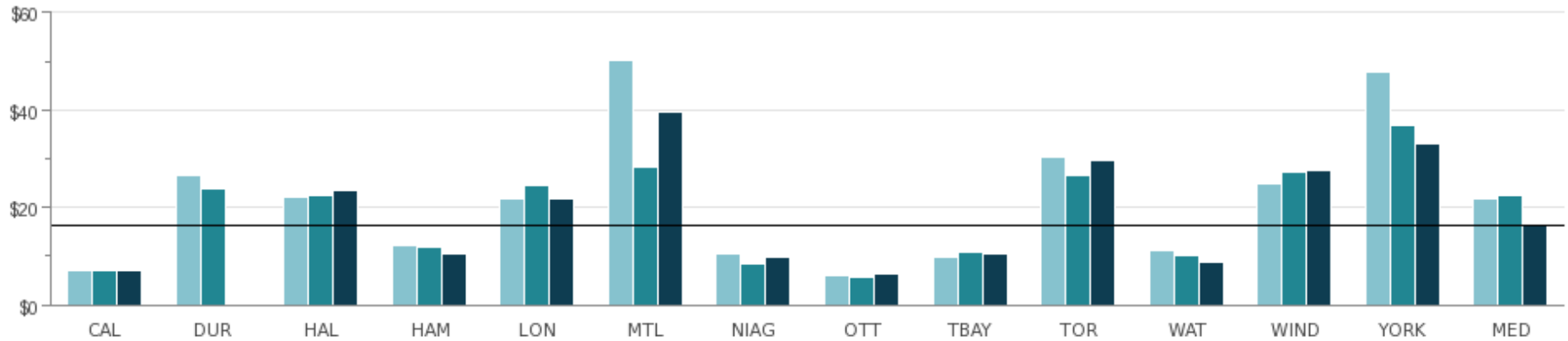


| | | | | | | | | | | | | | | |
|-------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 2013 | 0.0% | 0.2% | 0.2% | 0.4% | 0.0% | 0.4% | 0.3% | 0.2% | 0.3% | 0.1% | 0.0% | 0.0% | 0.0% | 0.2% |
| 2014 | 0.0% | 0.2% | 0.1% | 0.6% | 0.1% | 0.2% | 0.3% | 0.1% | 0.3% | 0.1% | 0.3% | 1.4% | 0.0% | 0.2% |
| 2015 | 0.0% | N/A | 0.2% | 0.1% | 0.2% | 0.2% | 0.2% | 0.1% | 0.2% | 0.1% | 0.1% | 0.0% | 0.0% | 0.1% |

Source: GREV325 (Efficiency)

Comment: In 2014, Windsor completed a series of write-offs of historically uncollectable receivables.

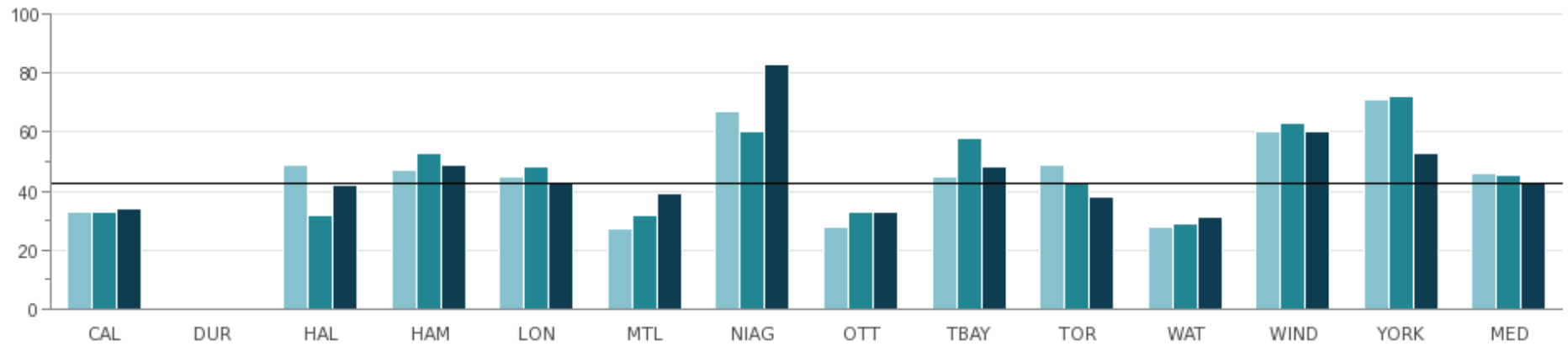
Fig. 13.3 Operating Cost of Accounts Receivable Function per Invoice



| | | | | | | | | | | | | | | |
|------|--------|---------|---------|---------|---------|---------|---------|--------|---------|---------|---------|---------|---------|---------|
| 2013 | \$7.15 | \$26.60 | \$22.00 | \$12.30 | \$21.88 | \$50.21 | \$10.52 | \$6.11 | \$9.74 | \$30.22 | \$11.28 | \$24.96 | \$47.65 | \$21.88 |
| 2014 | \$7.19 | \$23.90 | \$22.54 | \$11.91 | \$24.58 | \$28.22 | \$8.56 | \$5.84 | \$10.88 | \$26.43 | \$10.24 | \$27.17 | \$36.88 | \$22.54 |
| 2015 | \$7.22 | N/A | \$23.40 | \$10.47 | \$21.93 | \$39.54 | \$9.68 | \$6.42 | \$10.52 | \$29.48 | \$8.69 | \$27.43 | \$32.90 | \$16.23 |

Source: GREV310 (Efficiency)

Fig. 13.4 Average Collection Period (Days)



| | | | | | | | | | | | | | | |
|------|----|-----|----|----|----|----|----|----|----|----|----|----|----|----|
| 2013 | 33 | N/A | 49 | 47 | 45 | 27 | 67 | 28 | 45 | 49 | 28 | 60 | 71 | 46 |
| 2014 | 33 | N/A | 32 | 53 | 48 | 32 | 60 | 33 | 58 | 43 | 29 | 63 | 72 | 46 |
| 2015 | 34 | N/A | 42 | 49 | 43 | 39 | 83 | 33 | 48 | 38 | 31 | 60 | 53 | 43 |

Source: GREV335 (Efficiency)

