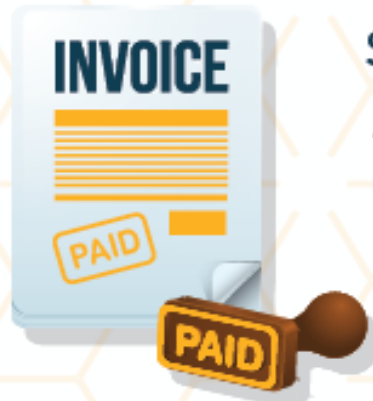


# GENERAL REVENUE

## SNAPSHOT MEDIANS FOR 2017

**16%** SINGLE-TIER **total percent of**  
**17%** UPPER-TIER **general revenues billed**  
GREV210 (SERVICE LEVEL)



**\$24.67** SINGLE-TIER  
**\$22.84** UPPER-TIER  
**cost to process  
one invoice**  
GREV310 (EFFICIENCY)

**COLLECTION  
PERIOD**  
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*



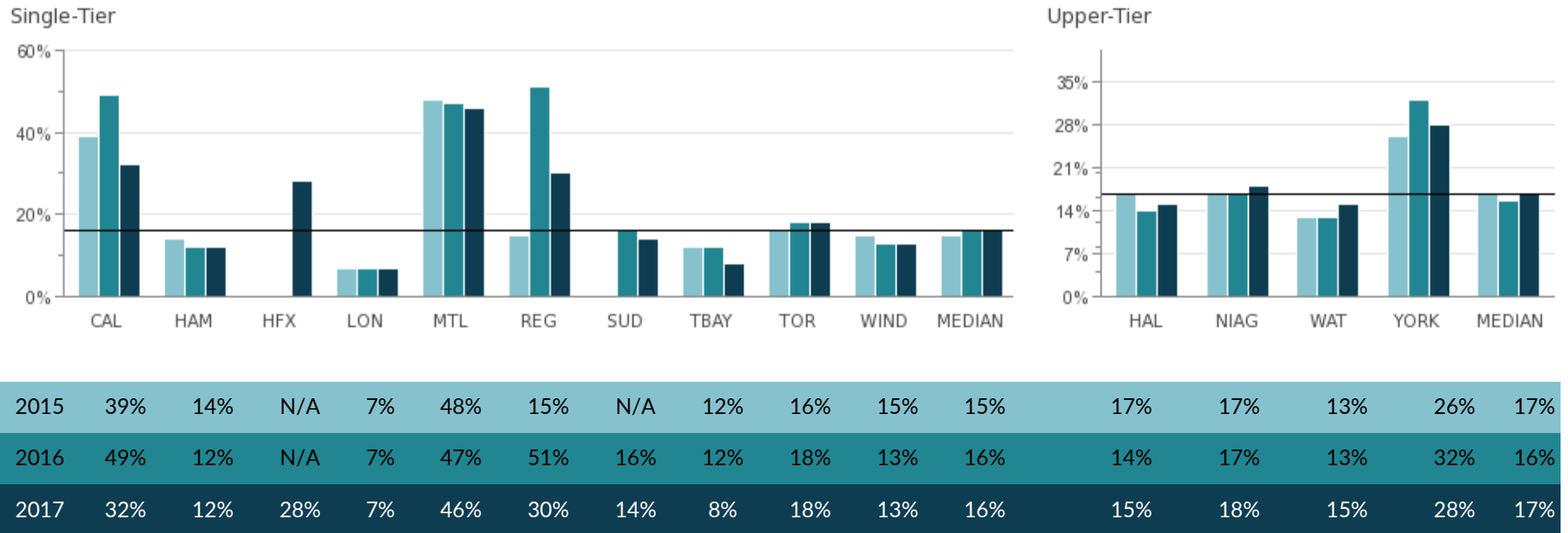
**Processes & Systems**  
*Type and quality of accounts receivable systems*



*For a full description of influencing factors, please go to: [www.mbncanada.ca](http://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.



Source: GREV210 (Service Level)

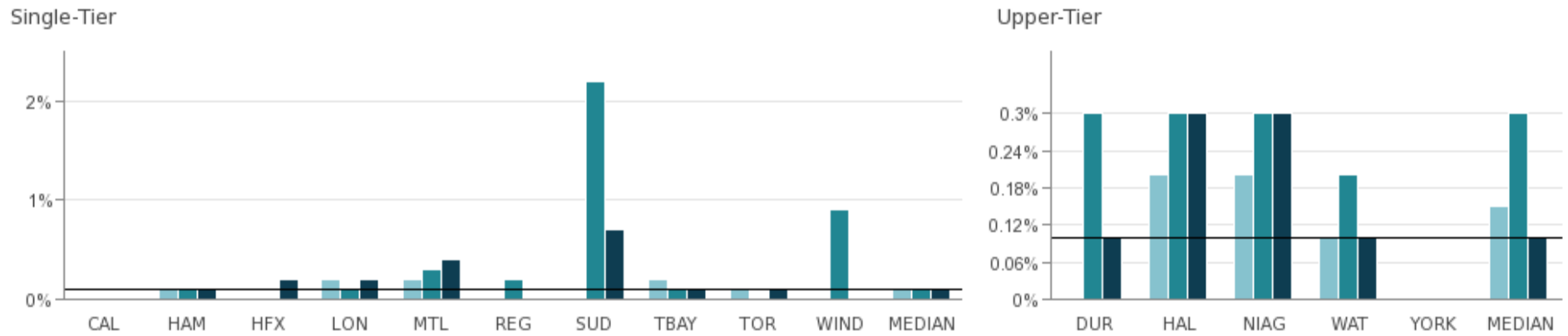
Calgary: Revenues billed declined in 2017 is a result of reduced billings from Calgary Approvals Coordination for acreage assessments.

Niagara and York: Social Housing is included in the annual consolidated financial statements.

Regina: The increase from 2015 to 2016 is due to a focus on billing all revenues through accounts receivable and large capital billing.

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

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



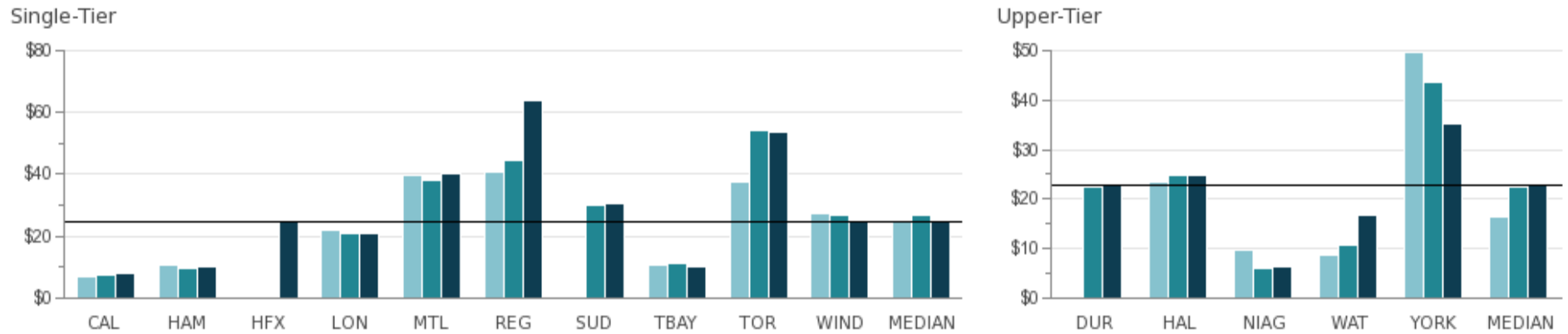
2015	0.0%	0.1%	N/A	0.2%	0.2%	0.0%	N/A	0.2%	0.1%	0.0%	0.1%	N/A	0.2%	0.2%	0.1%	0.0%	0.2%
2016	0.0%	0.1%	N/A	0.1%	0.3%	0.2%	2.2%	0.1%	0.0%	0.9%	0.1%	0.3%	0.3%	0.3%	0.2%	0.0%	0.3%
2017	0.0%	0.1%	0.2%	0.2%	0.4%	0.0%	0.7%	0.1%	0.1%	0.0%	0.1%	0.1%	0.3%	0.3%	0.1%	0.0%	0.1%

Source: GREV325 (Efficiency)

Sudbury: The City wrote-off large uncollectable receivables in 2016 which caused an uncharacteristically high result.

**Fig. 13.3 Operating Cost of Accounts Receivable Function per Invoice**

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

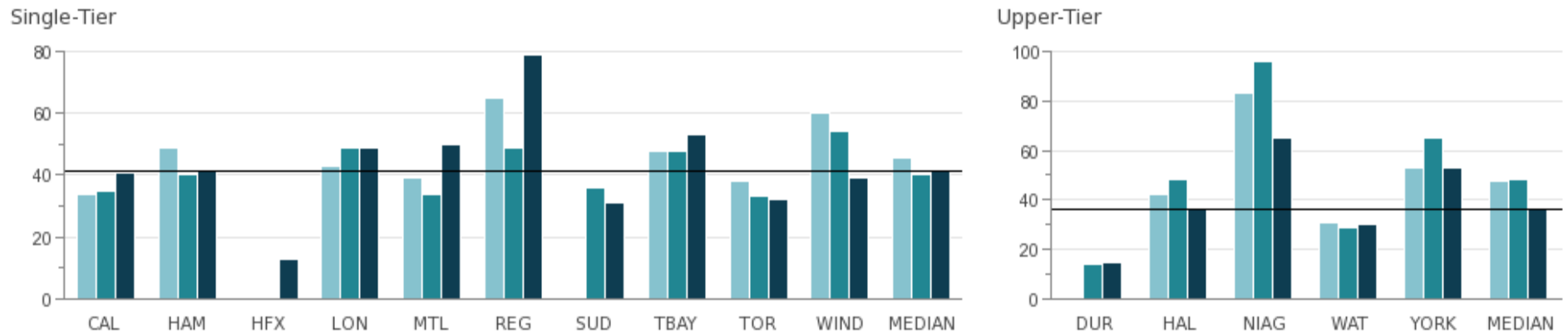


2015	\$7.22	\$10.47	N/A	\$21.93	\$39.54	\$40.67	N/A	\$10.52	\$37.50	\$27.43	\$24.68	N/A	\$23.40	\$9.68	\$8.69	\$49.73	\$16.54
2016	\$7.27	\$9.76	N/A	\$20.90	\$37.90	\$44.30	\$29.83	\$11.22	\$54.14	\$26.62	\$26.62	\$22.44	\$24.73	\$5.88	\$10.75	\$43.70	\$22.44
2017	\$8.21	\$10.31	\$24.71	\$20.91	\$40.22	\$63.65	\$30.81	\$10.08	\$53.57	\$24.62	\$24.67	\$22.84	\$24.85	\$6.33	\$16.62	\$35.13	\$22.84

Source: GREV310 (Efficiency)

**Fig. 13.4 Average Collection Period (Days)**

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



2015	34	49	N/A	43	39	65	N/A	48	38	60	46	N/A	42	83	31	53	48
2016	35	40	N/A	49	34	49	36	48	33	54	40	14	48	96	29	65	48
2017	41	42	13	49	50	79	31	53	32	39	42	15	36	65	30	53	36

Source: GREV335 (Efficiency)

**Calgary:** The economic downturn placed added financial pressure on customers with limited operating capital, resulting in longer collection period in 2017.

**Niagara:** The Region had 2 sizeable account receivable items impacting both 2015 and 2016 values.

**Windsor:** Average outstanding receivables were approximately \$2,000,000 lower than in 2016. The change is associated with senior levels of government invoicing and also due to a very large public sector account that was not paid in 2016, and then paid in early 2017.

