GENERAL REVENUE

VALUE PROPOSITION

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

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

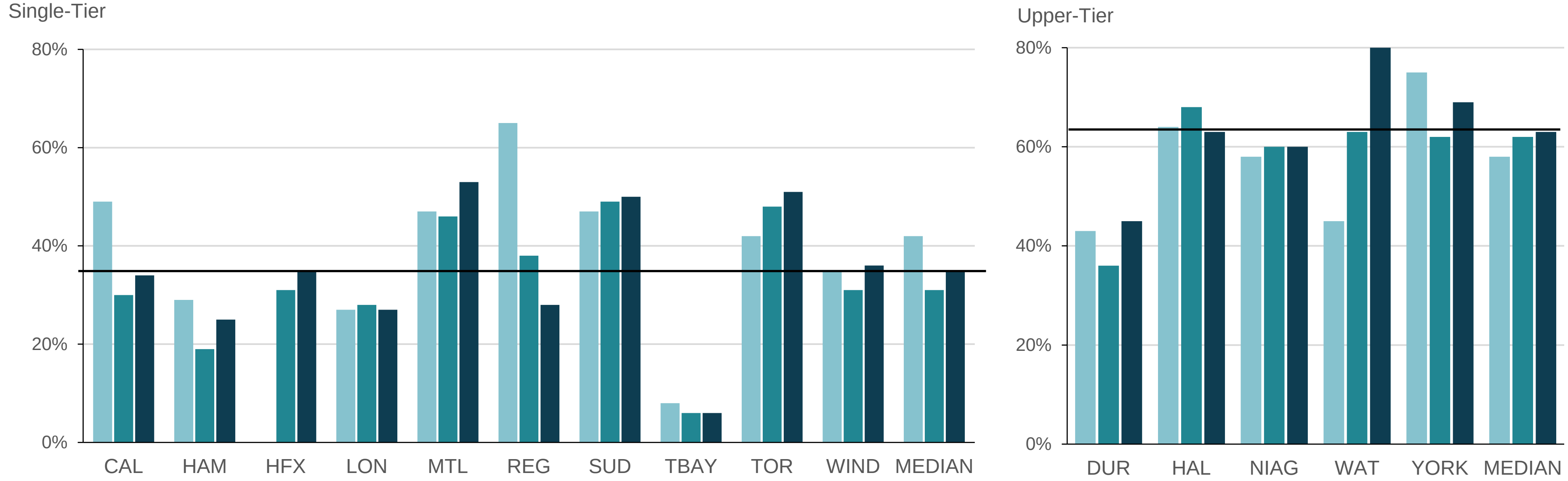
Type and quality of accounts receivable systems

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

General Revenue

Figure 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. In 2018, the calculation definition changed and data was re-stated for 2016 and 2017 to ensure comparability.



	CAL	HAM	HFX	LON	MTL	REG	SUD	TBAY	TOR	WIND	MEDIAN	DUR	HAL	NIAG	WAT	YORK	MEDIAN
2016	49%	29%	N/A	27%	47%	65%	47%	8%	42%	35%	42%	43%	64%	58%	45%	75%	58%
2017	30%	19%	31%	28%	46%	38%	49%	6%	48%	31%	31%	36%	68%	60%	63%	62%	62%
2018	34%	25%	35%	27%	53%	28%	50%	6%	51%	36%	35%	45%	63%	60%	80%	69%	63%

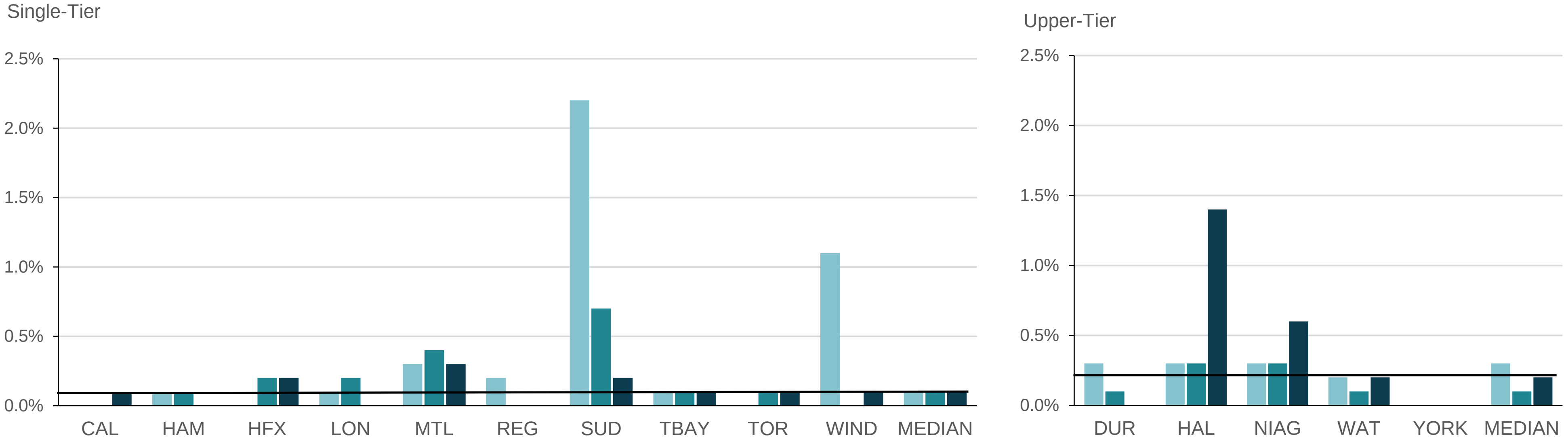
Source: GREV210 (Service Level)

Calgary: Revenues billed declined in 2017 as 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.

Figure 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.



2016	0.0%	0.1%	N/A	0.1%	0.3%	0.2%	2.2%	0.1%	0.0%	1.1%	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%
2018	0.1%	0.0%	0.2%	0.0%	0.3%	0.0%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%	1.4%	0.6%	0.2%	0.0%	0.2%

Source: GREV325 (Efficiency)

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

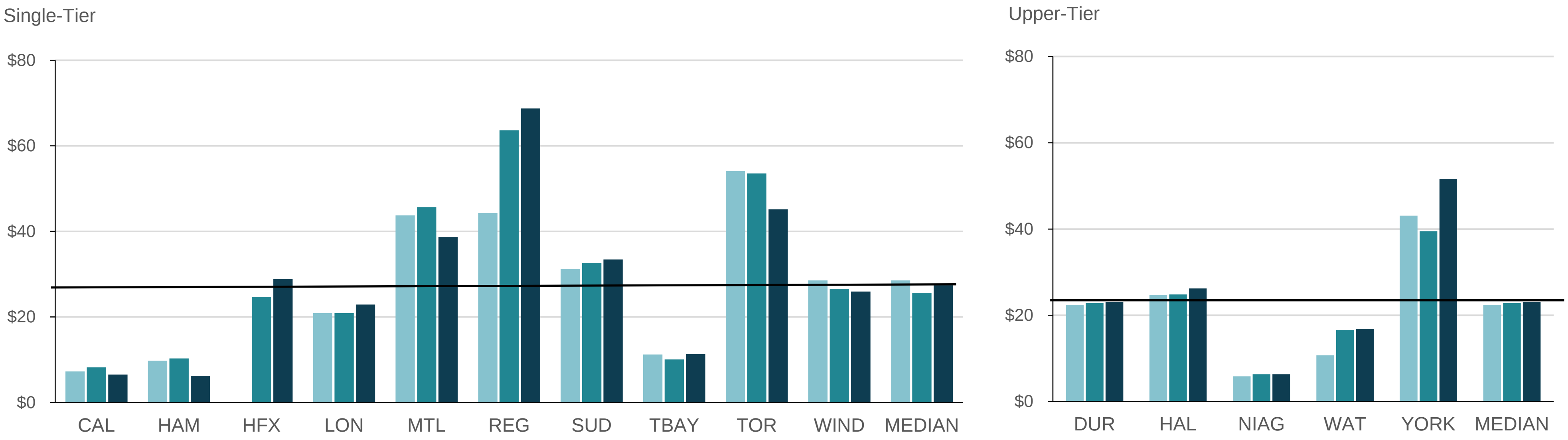
Halton: Unanticipated settlement in Public Works and defaulted payment plans in Children's Services resulted in higher dollar write-off values in 2018.

Windsor: Under normal circumstances, write-offs should be minimal. Total value of write-off amounts for 2017 is $483,000 lower than 2016, materially due to the cleansing/housekeeping of large and very old collectable receivables from the books in 2016.

General Revenue

Figure 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.



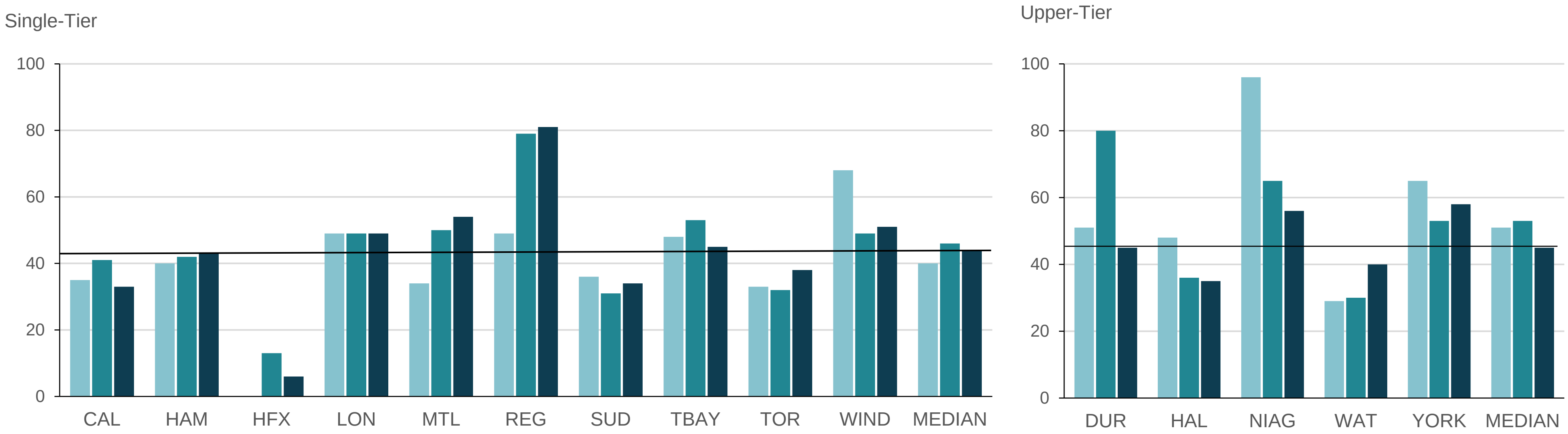
	CAL	HAM	HFX	LON	MTL	REG	SUD	TBAY	TOR	WIND	MEDIAN	DUR	HAL	NIAG	WAT	YORK	MEDIAN
2016	$7.27	$9.76	N/A	$20.90	$43.75	$44.30	$31.20	$11.22	$54.14	$28.55	$28.55	$22.44	$24.73	$5.88	$10.75	$43.10	$22.44
2017	$8.21	$10.31	$24.71	$20.91	$45.69	$63.65	$32.60	$10.08	$53.57	$26.59	$25.65	$22.84	$24.85	$6.33	$16.62	$39.49	$22.84
2018	$6.56	$6.26	$28.87	$22.91	$38.70	$68.77	$33.43	$11.33	$45.17	$25.96	$27.42	$23.08	$26.23	$6.35	$16.88	$51.57	$23.08

Source: GREV310 (Efficiency)

General Revenue

Figure 13.4 Average Collection Period (Days)

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



	CAL	HAM	HFX	LON	MTL	REG	SUD	TBAY	TOR	WIND	MEDIAN	DUR	HAL	NIAG	WAT	YORK	MEDIAN
2016	35	40	N/A	49	34	49	36	48	33	68	40	51	48	96	29	65	51
2017	41	42	13	49	50	79	31	53	32	49	46	80	36	65	30	53	53
2018	33	43	6	49	54	81	34	45	38	51	44	45	35	56	40	58	45

Source: GREV335 (Efficiency)

Calgary: The economic downturn placed added financial pressure on customers with limited operating capital, resulting in longer collection period in 2017.
Halifax: The 2018 result is impacted by a 6.5 million dollar receivable outstanding from April-August, which inflated the average outstanding receivable.
Niagara: The Region had sizeable account receivable items impacting the 2016 result.
Windsor: In 2017, average outstanding receivables were approximately $2,000,000 lower than in 2016. The change is associated with senior levels of government invoicing, and a very large public-sector account that was not paid in 2016 and then paid in early 2017.