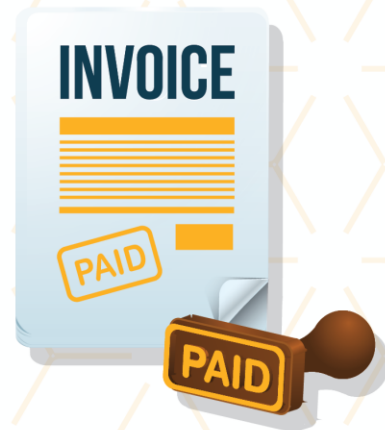


GENERAL REVENUE



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

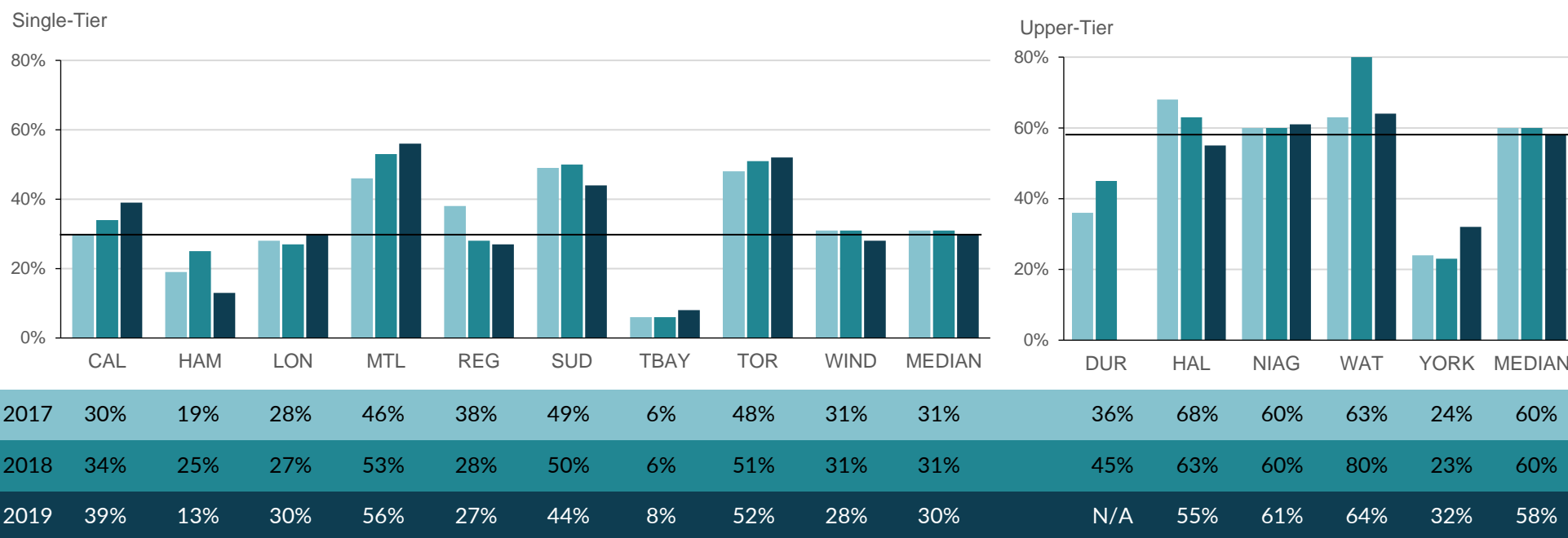


For a full description of influencing factors, please go to: www.mbncanada.ca

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 2017 to ensure comparability.



Source: GREV210 (Service Level)

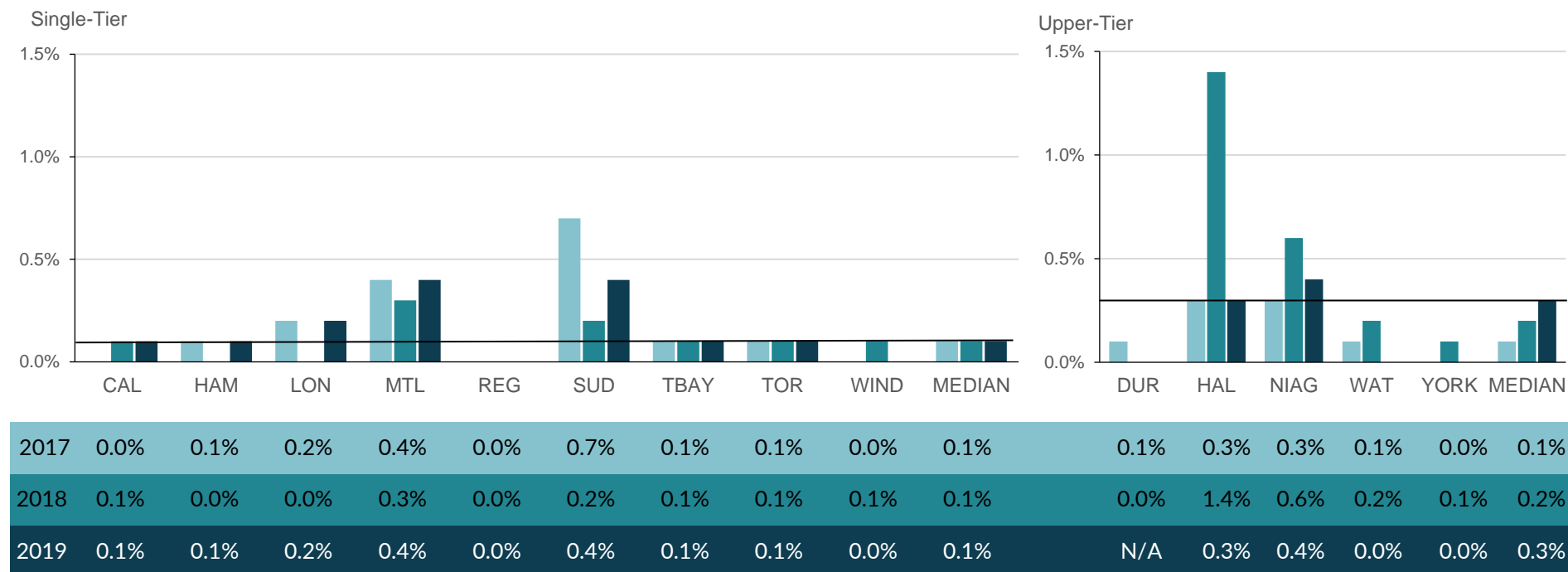
Durham, Niagara and York: Social Housing is included in the annual consolidated financial statements.

Durham: Data entry for 2019 is delayed due to COVID-19 pandemic.

General Revenue

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.



Source: GREV325 (Efficiency)

Durham: Data entry for 2019 is delayed due to COVID-19 pandemic.

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

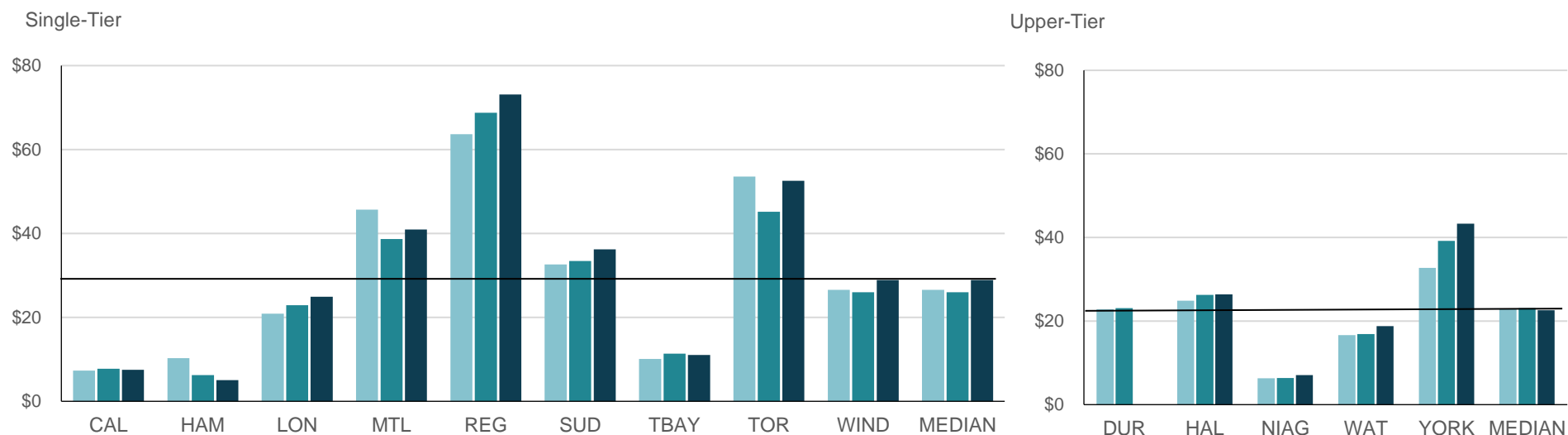
Sudbury: There were more write-offs of accounts in 2019, over \$80,000 associated with Long-Term Care accounts.

Windsor: Under normal circumstances, write-offs should be minimal. Write-offs in 2018 were increased due to the cleaning of old uncollectable receivables.

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.



2017	\$7.34	\$10.31	\$20.91	\$45.69	\$63.65	\$32.60	\$10.08	\$53.57	\$26.59	\$26.59	\$22.84	\$24.85	\$6.33	\$16.62	\$32.70	\$22.84
2018	\$7.73	\$6.26	\$22.91	\$38.70	\$68.77	\$33.43	\$11.33	\$45.17	\$25.96	\$25.96	\$23.07	\$26.23	\$6.35	\$16.88	\$39.19	\$23.07
2019	\$7.50	\$5.05	\$24.91	\$40.93	\$73.10	\$36.24	\$11.07	\$52.53	\$28.88	\$28.88	N/A	\$26.40	\$7.06	\$18.81	\$43.30	\$22.61

Source: GREV310 (Efficiency)

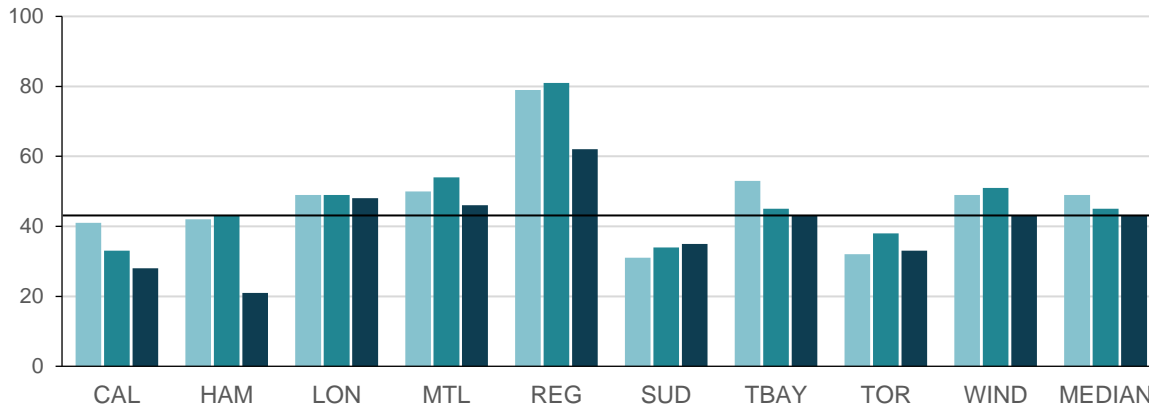
Durham: Data entry for 2019 is delayed due to COVID-19 pandemic.

General Revenue

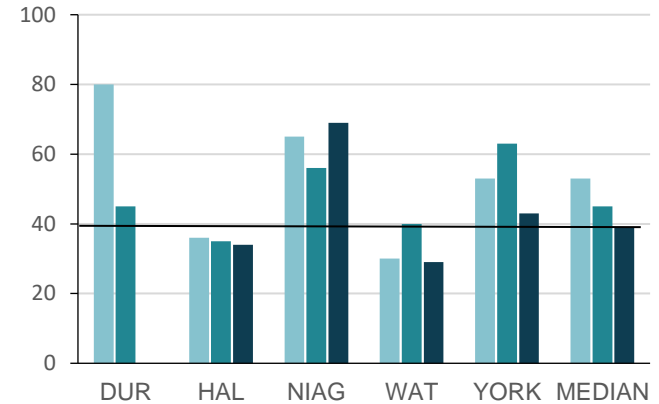
Figure 13.4 Average Collection Period (Days)

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

Single-Tier



Upper-Tier



2017	41	42	49	50	79	31	53	32	49	49	80	36	65	30	53	53
2018	33	43	49	54	81	34	45	38	51	45	45	35	56	40	63	45
2019	28	21	48	46	62	35	43	33	43	43	N/A	34	69	29	43	39

Source: GREV335 (Efficiency)

Durham: Data entry for 2019 is delayed due to COVID-19 pandemic.

Hamilton: The change was due to issues associated with transition to Legend systems, i.e., the inability to retroactively gather collection data.

Regina and Windsor: Decrease in 2019 due to increased collection efforts.

