



<b>TO:</b>	<b>CHAIR AND MEMBERS AUDIT COMMITTEE MEETING ON SEPTEMBER 29, 2011</b>
<b>FROM:</b>	<b>MIKE TURNER DEPUTY CITY TREASURER</b>
<b>SUBJECT:</b>	<b>MUNICIPAL PERFORMANCE MEASUREMENT PROGRAM (MPMP) THREE YEAR COMPARATIVE VALUES 2008 – 2010</b>

**RECOMMENDATION**

It is recommended that this report outlining the MPMP comparative measures for the three years ended December 31, 2008, 2009 and 2010 **BE RECEIVED** for information.

**PREVIOUS REPORTS PERTINENT TO THIS MATTER**

MPMP reports prepared in 2002, 2003, 2004, 2005, 2006, 2007, 2008 and 2009.

**BACKGROUND**

The Municipal Performance Measurement Program (MPMP) was initiated for the year ended December 31, 2000 and has undergone ongoing development since then.

As part of the City’s involvement in the Ontario Municipal Benchmarking Initiative (OMBI) and the Regional Treasurer’s Group, administrative staff is involved in various improvement teams and expert panels, which are focused on reviewing and analyzing individual services and financial practices on a more detailed level than the MPMP Program.

Each year we have our measures approved by the Audit Committee and we post these onto our website. This is a mandatory disclosure, required by the Ministry of Municipal Affairs and Housing.

Other municipalities’ measures will be added once they are made public and the 2010 report will be updated to show other municipalities comparisons and reposted later this year.

**Changes in 2009 due to PSAB Implementation**

Due to the implementation of PSAB 3150 Tangible Capital Assets, this has changed many of the operating cost measures, so that comparing the measures to prior years (2008 and prior) is ineffective.

One of the biggest changes is that there were considerable expenses that were previously budgeted as capital expenses, but do not meet the criteria of tangible capital assets, so these expenses have been moved to operating expenses on Schedule 40 of the FIR, which is where the expenses are carried forward from, to be used in the performance measures.

There were also 5 measures, specifically roads paved and unpaved, winter control and urban and rural storm drainage systems, where we previously had the opportunity to identify the direct costs for these services in the measure. This is no longer the case as it includes all expenses including administrative costs in these measures. There were also some new measures for the Fire Department.

There were no changes to the format or for the measures for 2010.

The 36 prescribed measures for reporting for the year 2010, with comparative values for 2009 and 2008 are attached.



<b>RECOMMENDED BY:</b>
<b>MIKE TURNER DEPUTY CITY TREASURER</b>