

TO:	CHAIR AND MEMBERS AUDIT COMMITTEE MEETING ON SEPTEMBER 27, 2012
FROM:	MIKE TURNER DEPUTY CITY TREASURER
SUBJECT:	MUNICIPAL PERFORMANCE MEASUREMENT PROGRAM (MPMP) THREE YEAR COMPARATIVE VALUES 2009 – 2011

RECOMMENDATION

It is recommended that this report outlining the MPMP comparative measures for the three years ended December 31, 2009, 2010 and 2011 **BE RECEIVED** for information.

PREVIOUS REPORTS PERTINENT TO THIS MATTER

MPMP reports prepared in 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009 and 2010.

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 are 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 the City of London 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 2011 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, many of the operating cost measure have changed so that comparing the measures to prior years (2008 and prior) is ineffective. The three years comparison is now all on the same method of calculation.

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. These expenses have been moved to operating expenses on Schedule 40 of the Financial Information Return (FIR) which is where the expenses are carried forward from, to be used in the performance measures.

All of the measures include this component and also expenses attributed for program support costs, a method of allocated corporate overhead. The figures come directly from the other schedules in the FIR.

There were changes to the measures for 2011 by introducing measures related to building permits.

There are now 41 prescribed measures for reporting for the year 2011, with comparative values for 2010 and 2009 attached.

RECOMMENDED BY:
MIKE TURNER DEPUTY CITY TREASURER