

## **Changes to 2009 Municipal Performance Measurement Program (MPMP) Schedules**

### **Overview**

In the 2009 Financial Information Return (FIR), municipalities will report physical assets as assets and amortization as expenditures. These changes will benefit the reporting of MPMP efficiency measures

The transition to the 2009 FIR should be straightforward for MPMP. We are retaining all MPMP Schedules in the FIR. All effectiveness measures remain the same. We are retaining our efficiency measures based on operating costs per unit and adding efficiency measures for the same services based on total costs per unit. This means most efficiency measures should be comparable back to 2005.

Changes in key FIR Schedules related to MPMP are outlined below.

### **Schedule 40 “Statement of Operations: Expenses”**

- Columns for Long Term Debt Charges (Principal), Transfers to Own Funds and Amounts for Unfunded Liabilities are eliminated and a column is added for Amortization. This provides an opportunity for MPMP to introduce efficiency measures based on total costs per unit to supplement the existing measures based on operating costs per unit.
  - Operating Costs will continue to use the standard formula. Revenue from other municipalities will continue to be netted from expenditures for: salaries, wages and employee benefits; materials; contracted services; rents and financial services; external transfers; interfunctional adjustments; and the allocation of program support.
  - Total Costs will equal Operating Costs plus Interest on Long Term Debt plus Amortization. This means all expenditure categories in Schedule 40 will be used in calculating the total costs per unit measures.
- New lines are added to Schedule 40 to mirror the services measured in efficiency measures. Other new lines are provided to report expenditures for services that are not included in an MPMP measure, such as winter control activities related to sidewalks and parking lots. These additions should improve the accuracy of efficiency measures. New lines related to MPMP are listed below in the order they appear in Schedule 40:

Roads – Paved  
Roads – Unpaved  
Roads – Structures  
Roads – Traffic Operations and Roadside Maintenance  
Winter Control – Except Sidewalks, Parking Lots  
Winter Control – Sidewalks, Parking Lots Only  
Transit – Conventional  
Transit – Disabled and Special Needs  
Sanitary Sewer Collection  
Sanitary Sewer Treatment and Disposal  
Urban Storm Sewer System  
Rural Storm Sewer System  
Water Treatment  
Water Distribution

The additional lines mean carry forwards will be used for efficiency measures for paved roads, unpaved roads, winter control (excluding sidewalks and parking lots), conventional transit, wastewater collection, wastewater treatment and disposal, urban storm water system, rural storm water system. The numerators, operating costs and total costs, will be automatically calculated for measures for these service areas. Separate lines are also provided in Schedule 40 for water treatment and water distribution.

- The Allocation of Program Support will remain a key column in Schedule 40.

#### **Schedule 12 “ Grants, User Fees and Service Charges”**

- Efficiency measures will continue to net out revenue from “Other Municipalities” from column 3 of Schedule 12. Automatic carry forwards will be used.
- All lines in Schedule 40 are repeated.

#### **Schedule 51A “Statement of Tangible Capital Assets”**

- In this new schedule, municipalities will report Net Book Value and Amortization for every line in Schedule 40. The amortization column feeds into Schedule 40.
- All lines in Schedule 40 are repeated.

### **Schedule 80D “Additional Information”**

- This Schedule replaces Schedule 42. Information is collected on water that is not treated to drinking water standards. Municipalities will provide information on storm water expenditures, if any, included on the lines for paved or unpaved roads. Note that storm water should be reported in Schedule 40 on the lines provided for the urban and rural storm water systems.

### **Schedule 90 “Performance Measures: Municipal Information”**

- Municipalities will report data on population, youth population and households in Schedule 90, instead of Schedule 02. This information will be carried forward to measures that use the data in the denominator.

### **Schedule 91 “Performance Measures: Efficiency”**

- Schedule 91 will be an expanded version of the 2007 Schedule. Efficiency measures based on operating costs per unit are retained. Operating costs per unit will continue to use the standard formula. Revenue from other municipalities will continue to be netted from expenditures for: salaries, wages and employee benefits; materials; contracted services; rents and financial services; external transfers; interfunctional adjustments and the allocation of program support.
- For each efficiency measure, a new measure will be introduced: Total costs per unit. Total costs will be calculated as Operating Costs plus Interest on Long Term Debt plus Amortization. The same denominator will be used for the operating cost measure and the total cost measure. The numerator, denominator and measure will be displayed for both sets of measures.
- Column numbers will match Schedule 40. This means columns for operating costs, total costs and the efficiency measures will need to be renumbered. As a result, line numbers for efficiency measures will need to be changed so that each data point has a unique Schedule Line Column (SLC) identifier in the database. Efficiency measures based on operating costs per unit will be comparable to previous years. Most efficiency measures will be comparable back to 2005. However, if the formula for a denominator has changed since 2005, comparisons will be possible starting in the year when the change was made.

### **Schedule 92 “Performance Measures: Effectiveness”**

- No changes to the Schedule. All measures are retained and measures continue to be comparable with previous years.

## **Other MPMP Schedules**

- The following schedules are retained:
  - Schedule 93 “Performance Measurement: Notes”
  - Schedule 94 “Performance Measurement: Questions”
  - Schedule 95 “Performance Measurement: Cross Boundary Service Delivery”