

APPORTIONING LIBRARY USES

A.

Single-tier or lower-tier. Has library.

Library does not provide contractual service to municipalities without a library board.

Examples of service delivery arrangements which use this model:

A1. Municipality has a library board. Library has no contracts.

A2. Municipality has a library board. Library has a "board to board" contract with a library board in another municipality.

A3. Municipality has a library board. Library also provides contractual service to unorganized areas or First Nations.

User fees for services to unorganized areas or First Nations are not netted from expenditures in determining operating costs.

This method is also used by lower-tiers with their own libraries which are not served on an existing upper-tier library board.

The library calculates total library uses in the workbook, "Library Data for Municipal Performance Measurement Program (MPMP)". The library provides this information to the municipal Treasurer. The municipality reports total library uses in the denominator in SLC 91 7402 11.

APPORTIONING LIBRARY USES

METHOD: Add Uses

C5
Single-tier or lower-tier. No library. Municipality purchases library services.

Municipality

Asmt Code:

MAH Code:

MAH MSO:

LIBRARIES THAT PROVIDE SERVICE ON A CONTRACTUAL BASIS:

ENTER DATA IN BLANK CELLS
(Yellow cells are automatically calculated.)

	Number of Library Uses (Total to be reported in SLC 91 7402 11)	REFERENCE Expenditures for Contracted Services, by Library (As reported to Ministry of Culture)
Libraries that provide service on a contractual basis	1	2
Col.	#	#
1 Name <input style="width: 270px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
2 <input style="width: 270px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
3 <input style="width: 270px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
4 <input style="width: 270px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
5 <input style="width: 270px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
6 <input style="width: 270px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>	<input style="width: 80px; height: 20px;" type="text"/>
Total	0	0

INSTRUCTIONS:

Enter the name of each library that provides library service on a contractual basis (lines 1 to 6).

- Col.
- 1 In Column 1, enter the number of library uses provided by each municipality with a library that provides service to your municipality. Total library uses in Column 1 is reported as the denominator in SLC 91 7402 11.
 - 2 In Column 2, enter expenditures for contracted services, by library, as reported to the Ministry of Culture. The total in Column 2 should equal the amount reported by your municipality in the Financial Information Return as contracted services in SLC 40 1640 04. This amount is carried forward to SLC 91 7401 06 and SLC 91 7402 06. Column 2 is intended as a reference and is NOT used to apportion library uses.

NOTE: Municipalities with libraries apportion library uses for their board between their municipality and contracting municipalities.

DETERMINING % OF ELECTRONIC USES

C5

Single-tier or lower-tier. No library. Municipality purchases library services.

Municipality

Asmt Code:

MAH Code:

MAH MSO:

LIBRARIES THAT PROVIDE SERVICE ON A CONTRACTUAL BASIS:

ENTER DATA IN BLANK CELLS
(Yellow cells are automatically calculated.)

Libraries that provide service on a contractual basis

1	Name
2	
3	
4	
5	
6	

Total Library Uses (assigned by each library)	Electronic Library Uses		Non-Electronic Uses	
1 #	2 %	3 = Col 1 x Col. 2 #	4 = 100% less Col. 2 %	5 = Col. 1 less Col. 3 #
		0	0.0%	0
		0	0.0%	0
		0	0.0%	0
		0	0.0%	0
		0	0.0%	0
		0	0.0%	0
Total	0	0	0.0%	0

INSTRUCTIONS:

Enter the name of each library that provides service on a contractual basis on lines 1 to 6. Contact each library and obtain the number of library uses assigned to your municipality. Also obtain the percentage of electronic library uses for each library. This worksheet recalculates the percentage of electronic and non-electronic uses for your municipality.

Col.

- 1 In Column 1, enter the number of library uses assigned to your municipality for each library that provides service. This figure is prepared by the municipal Treasurer of each municipality with a library.
- 2 In Column 2, enter the percentage of electronic uses for each library.
- 3 Column 3 is automatically calculated and equals Total Library Uses in Column 1 times the percentage of electronic library uses in Column 2.
- 4 Column 4 is automatically calculated and equals 100% less the percentage of electronic uses in Column 2.
- 5 Column 5 is automatically calculated and equals the number of Total Library Uses in Column 1 less the number of electronic library uses in Column 3.

Totals

Col.

- 2 The total percentage of electronic library uses in Column 2 equals total electronic library uses in Column 3 divided by the Total Library Uses in Column 1. Enter this percentage in SLC 92 7461 07.
- 4 The total percentage of non-electronic uses in Column 4 equals 100% less the total percentage of electronic library uses in Column 2. Enter this amount in SLC 92 7462 07.

APPORTIONING LIBRARY USES
METHOD: % of Total Operating Costs

D6
Union Public Library
Union has no contracts.

UNION MEMBERS:

Municipalities served by the Kingston - Frontenac Library also complete this form.
ENTER DATA IN BLANK CELLS. (Yellow cells are automatically calculated.) Complete only one version of this form for the union.

		Operating Costs for Union	% of Total Operating Costs	Total Library Uses for Union Public Library	Library Uses Apportioned to Individual Union Members (To be reported in SLC 91 7402 11)	Check: MEASURE Operating costs for library services per use
		SLC 91 7402 10			Col 107 x Col. 105	Col. 10 / Col. 106
		10 \$	107 %	105 #	106 #	110 \$
UNION MEMBERS						
1	Name					
2						
3						
4						
5						
6						
Total		0	0.0%		0	

INSTRUCTIONS:

- Col.** Enter the names of union members on lines 1 to 6.
- 10** Enter Operating costs from SLC 91 7402 10 in column 10 of this sheet. Operating costs consist of the sum of salaries, wages and employee benefits; materials; contracted services rents and financial expenses; interfunctional adjustments and the allocation of program support, less revenue received from other municipalities.
 - 107** Column 107 automatically calculates the percentage of total operating costs for each member of the union.
 - 105** In Column 105, enter total library uses for the union public library. This information is provided by the library and is contained in the Excel workbook entitled "Library Data for Municipal Performance Measurement Program (MPMP)".
 - 106** Column 106 is entitled "Library Uses Apportioned to Individual Union Members". Library uses are automatically calculated by multiplying total library uses for the union public library in Column 105 times the percentage of total operating costs in column 107. Each union member reports the number of library uses in Column 106 as the denominator in SLC 91 7402 11.
 - 110** As a check, the measure, operating costs for library services per use, is calculated for each union member. Results will be identical.

APPORTIONING LIBRARY USES

METHOD: Combination. Parts A and B: % of Total Expenditures. Part C: % of Total Operating Costs

D7

Union Public Library

Union public library provides service on a contract basis to one or more municipalities without libraries.

CONTRACTING MUNICIPALITIES:

ENTER DATA IN BLANK CELLS. (Yellow and orange cells are automatically calculated.) Complete only one version of this form for the union.

A. Determine % of expenditures for entire union and contracting municipalities.

B. Apportion library uses between entire union and contracting municipalities

C. Apportion library uses available to entire union between union members.

		Operating Costs for Union	PLUS: Revenue from Other Municipalities	Expenditures for Union	Revenue from Other Municipalities (Reported by Library to Min. of Culture)	Total Expenditures: Exp. for Union + Revenue from Other Municipalities	% of Total Expenditures	Total Library Uses for Union Public Library	Library Uses (Apportioned between Union and Contracting Municipalities)	% of Total Operating Costs	Library Uses Available to Union: Apportioned Among Union Members (To be reported in SLC 91 7402 11)
		SLC 91 7402 10	SLC 91 7402 09	(Col. 10 + Col. 9)		(Col. 101 + 102)	(Col. 103/ Total in 103)		(Col. 104 x Col. 105)	(Col.10 / Total in Col. 10)	(Col. 106 x Col. 107)
		10	9	101	102	103	104	105	106	107	108
		\$	\$	\$	\$	\$	%	#	#	%	#
MEMBERS OF UNION											
1	Name									0.0%	0
2										0.0%	0
3										0.0%	0
4										0.0%	0
5										0.0%	0
6										0.0%	0
	Total Union	0	0	0		0	0.0%		0	0.0%	0
CONTRACTING MUNICIPALITIES											
1	Name						0.0%		0		
2							0.0%		0		
3							0.0%		0		
	Total					0	0.0%		0		

Check: Does amount in Col. 9 equal amount in Col 102?

APPORTIONING LIBRARY USES

METHOD: Combination. Parts A and B: % of Total Expenditures. Part C: % of Total Operating Costs

D7

Union Public Library

Union public library provides service on a contract basis to one or more municipalities without libraries.

INSTRUCTIONS:

Col.

A. Determine percentage of expenditures for entire union and contracting municipalities.

- 10 Enter Operating costs from SLC 91 7402 10 in Column 10 of this sheet. Operating costs consist of the sum of salaries, wages and employee benefits; materials; contracted services; rents and financial expenses; interfunctional adjustments and the allocation of program support, less revenue received from other municipalities.
- 9 Enter Revenue from other municipalities from SLC 91 7402 09 in Column 9 of this sheet.
- 101 Expenditures in Column 101 represent gross expenditures and equal the sum of expenditures in Column 10 and revenue from other municipalities in Column 9. Gross expenditures consist of municipal expenditures for library services before revenue received from other municipalities is netted out.
- 102 In Column 102 enter revenue received from each municipality that purchases library services (contracting municipality). This information is provided by the library in the Excel workbook "Library Data for Municipal Performance Measurement Program (MPMP)". The total for Column 102 should equal the amount in Column 9. Column 9 contains revenue from other municipalities as reported in the FIR in SLC 12 1640 03.
- 103 Column 103 is entitled "Total Expenditures" and consists of expenditures for the entire union plus revenue received from other municipalities. It is assumed that revenues received from contracting municipalities will equal the expenditures reported by those municipalities in the FIR as contracted services in SLC 40 1640 04.
- 104 Column 104 is automatically calculated and contains the percentage of total expenditures for the entire union and contracting municipalities.

B. Apportion library uses between entire union and contracting municipalities.

- 105 Enter total library uses for the union public library in Column 105. This information is provided by the library and is contained in the Excel workbook, "Library Data for Municipal Performance Measurement Program (MPMP)".
- 106 In Column 106, library uses are automatically apportioned between the union as a whole and each contracting municipality based on the percentage of total expenditures in Column 104.
- Inform each contracting municipality of the number of library uses apportioned to them.**

C. Apportion library uses available to entire union between union members.

- 107 For each member of the union, operating costs in Column 10 are expressed as a percentage of total operating costs for the union in Column 107.
- 108 In Column 108, library uses available to the union are apportioned to members of the union based on each municipality's percentage of total union operating costs in Column 107. Each member of the union reports the amount in Column 108 as the denominator in SLC 91 7402 11.

APPORTIONING LIBRARY USES
METHOD: % of Aggregate Operating Costs

E8
Upper-tier library board. No contracts.
Provides service to some or all lower-tiers.

Upper-tier Municipality

Asmt Code:

MAH Code:

MAH MSO:

ENTER DATA IN BLANK CELLS
(Yellow cells are automatically calculated.)

	Total Uses for Upper-tier Library	Operating Costs for Upper-tier as a % of Aggregate Operating costs for UT and All Lower-tiers	Total Uses to be Reported by Upper-tier in SLC 91 7402 11
		From "UT Reference" Tab	(Col.105 x Col.200)
	105	200	201
	#	%	#
UPPER-TIER			
Name <input style="width: 235px; height: 23px;" type="text"/>			0

INSTRUCTIONS:

Only the upper-tier reports library services measures.

Col.

- 105 In Column 105 enter total library uses for the upper-tier library. This information is prepared by the library and contained in the Excel workbook "Library Data for Municipal Performance Measurement Program (MPMP)".
- 200 In Column 200 enter 2003 upper-tier library costs as a percentage of aggregate library costs for the upper-tier and the all lower-tiers served by the board. This information is available in the tab "UT Reference". The percentage for 2003 is used to speed up the reporting process. Otherwise, the upper-tier could not complete the library measures until every municipality served by the board completed MPMP schedules for 2004.
- 201 Column 201 is automatically calculated and weights library uses in Column 105 by the upper-tier's percentage of aggregate operating costs in Column 200. If library uses were not weighted, the measure, total operating costs for library services per use, would be overstated since the FIR cannot report aggregate operating costs for the upper-tier and lower-tiers served by the board.

APPORTIONING LIBRARY USES

METHOD: Combination. Part A: % of Aggregate Operating Costs. Parts B and C: % of Total Expenditures.

E9
Upper-tier library board. Has contracts.
Provides service to some or all lower-tiers. Provides library service on a contract basis to some municipalities outside the county or region.

CONTRACTING MUNICIPALITIES:

ENTER DATA IN BLANK CELLS
(Yellow cells are automatically calculated.)

C. Apportion library uses between UT and contracting municipalities.

A. Determine library uses available to upper-tier.

Operating Costs for Upper-tier as % of Aggregate Operating costs for UT and Lower-tiers Served by Library	Total Uses for Upper-tier Library	Library Uses Available to Upper-Tier
From "UT Reference" Tab		(Col. 200 x Col. 105)
200 %	105 #	108 #
Name		0

B. Determine % of Total expenditures for upper-tier and contracting municipalities.

Operating Costs for Upper-tier	PLUS: Revenue from Other Municipalities	Expenditures for Upper-tier	Revenue from Other Municipalities (Reported by Library to Min. of Culture)	Total Expenditures: Upper-tier Expenditures plus Revenue from Other Municipalities	% of Total Expenditures for Upper-tier and Contracting Municipalities	Library Uses: Apportioned between UT and Contracting Municipalities To be reported in SLC 91 7402 11
SLC 91 7402 10	SLC 91 7402 09	(Col. 10 + Col. 9)		(Col.101 + Col.102)	(Col. 103/ Total in 103)	(Col. 104 x Col. 105)
10 \$	9 \$	101 \$	102 \$	103 \$	104 %	106 #
				0	0%	0
				0	0%	0
				0	0%	0
				0	0%	0
			0	0	0%	0

UPPER-TIER

Name			
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CONTRACTING MUNICIPALITIES

Name			

Total

Check: Does amount in Col. 9 equal amount in Col 102?

INSTRUCTIONS:

Col.

A. Determine library uses available to upper-tier

200 In Column 200 enter 2003 upper-tier library costs as a percentage of aggregate library costs for the upper-tier and the all lower-tiers served by the board. This information is available in the tab "UT Reference". The percentage for 2003 is used to speed up the reporting process. Otherwise, the upper-tier could not complete the library measures until every municipality served by the board completed MPMP schedules for 2004.
(Example: 93.5% is entered as 93.5, not 0.935)

105 Enter total uses for the upper-tier library in Column 105.

108 Library uses in Column 105 are weighted by the percentage of aggregate operating costs in Column 200.

APPORTIONING LIBRARY USES

METHOD: Combination. Part A: % of Aggregate Operating Costs. Parts B and C: % of Total Expenditures.

E9

Upper-tier library board. Has contracts.

Provides service to some or all lower-tiers. Provides library service on a contract basis to some municipalities outside the county or region.

B. Determine % of Total expenditures for upper-tier and contracting municipalities.

- 10 Enter Operating costs from SLC 91 7402 10 in Column 10.
- 9 Enter Revenue from other municipalities from SLC 91 7402 09 in Column 9.
- 101 Expenditures for the upper-tier in Column 101 equal the sum of UT expenditures in Column 10 and revenue from other municipalities in Column 9. Expenditures in Column 101 represent gross expenditures before revenues from other municipalities are subtracted. Gross expenditures can also be calculated by adding expenditures for salaries, wages and employee benefits; materials; contracted services; rents and financial expenses; interfunctional adjustments and the allocation of program support.
- 102 In Column 102, enter revenue received from each municipality that purchases library services (contracting municipality) as reported to the Ministry of Culture. This information is contained in the Excel workbook which libraries complete entitled, "Library Data for Municipal Performance Measurement Program (MPMP)". The total in Column 102 should equal the amount in Column 9. The amount in Column 9 is the amount reported in the FIR in SLC 12 1640 03. In the FIR this amount is carried forward to SLC 91 7401 09 and SLC 91 7402 09.
- 103 Total Expenditures in Column 103 consist of expenditures for the upper-tier from Column 101 plus revenue received from other municipalities from Column 102.
NOTE: It is assumed that revenues received from contracting municipalities will equal the expenditures reported by those municipalities in the FIR as contracted services in SLC 40 1640 04.
- 104 Each municipality's expenditures are expressed as a percentage of total expenditures for the upper-tier and contracting municipalities.

C. Apportion library uses between UT and contracting municipalities.

- 106 Library uses available to the upper-tier in Column 108 are apportioned to the upper--tier and contracting municipalities based on the percentage of total expenditures in Column 104.
Inform each contracting municipality of the number of library uses apportioned to them.

REFERENCE - REVISED					
WEIGHTS FOR UPPER-TIER MUNICIPALITIES WITH AN UPPER-TIER LIBRARY BOARD					
	% of Aggregate Operating Costs		Total Enumerated Population of municipalities served by upper-tier board	Weighted Total Population to be reported in SLC 91 7401 11	Municipalities not served by upper-tier library Board and not included in calculations (Source: Ministry of Culture)
Upper-tier with Library Board	2002 (A)	2003 (B)	2004 (C)	2003 % times Enumerated Pop. (D) = (B) x (C)	(E)
Bruce County	89.33%	89.58%	60,310	54,023	
Elgin County	93.56%	95.65%	45,065	43,106	St. Thomas C
Essex County	98.98%	98.88%	163,413	161,580	Windsor C, Pellee Tp
Haliburton County	89.24%	88.31%	14,175	12,517	
Huron County	88.69%	94.42%	57,131	53,940	
Lambton County	93.49%	93.76%	122,352	114,711	
Lennox & Addington County	86.13%	89.83%	32,791	29,456	Addington Highlands Tp
Middlesex County	100.00%	99.83%	63,935	63,823	London C
Oxford County	99.23%	99.26%	49,815	49,447	Woodstock C, Tillsonburg T
Stormont, Dundas & Glengarry Co.	99.53%	98.98%	61,265	60,642	Cornwall C
Waterloo Region	98.82%	98.46%	50,231	49,457	Cambridge C, Kitchner C, Waterloo C
Wellington County	97.96%	100.00%	75,272	75,272	Guelph C

This table is revised. The percentage of aggregate operating costs in Columns (A) and (B) has been adjusted only for Bruce County and Lennox and Addington County based on a revised list of municipalities receiving services from the upper-tier library board. For all upper-tiers, the enumerated population in column (C) and Weighted Population in column (D) have been revised to eliminate double counting.

Upper-tiers reporting efficiency measures for library services should revise their measures using the information above.

- 1 In Columns (A) and (B), upper-tier operating costs for library services are calculated as a percentage of aggregate operating costs. Aggregate operating costs means operating costs for the upper-tier and all lower-tiers served by the upper-tier board. Operating costs consist of the sum of salaries, wages and employee benefits; materials; contracted services; rents and financial expenses; interfunctional adjustments; and the allocation of program support, less revenue received from other municipalities. Data is taken from the Financial Information Return. Data for 2002 serves as a check on 2003 data.
- 2 Enter the 2003 "percentage of aggregate operating costs" from column (A) in column 200 of tab "E8. UT Board - No Contracts" or tab "E9. UT Board - with Contracts".
- 3 Weighted total population in column (D) equals the 2004 total enumerated population of municipalities served by the upper-tier library board in column (C) times the upper-tier's percentage of 2003 aggregate operating costs in Column (B).
- 4 Enter the weighted population from column (D) in the denominator in SLC 91 7401 11.
- 5 RATIONALE:
Since MPMP schedules are based on the FIR, an upper-tier cannot report aggregate operating costs for itself and all lower-tiers served. The FIR records only expenditures and revenues for the reporting municipality.
To avoid understating the efficiency measures for library services, it is necessary to weight the denominator (library uses or population) by the upper-tier's percentage of aggregate operating costs. Results for the two efficiency measures will be identical to results obtained by dividing aggregate operating costs by total library uses and total population.