

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 7404 11.

APPORTIONING LIBRARY USES
METHOD: Add Library Uses

2005

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:

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

		Library Uses Assigned to Your Municipality (Total to be reported in SLC 91 7404 11)	REFERENCE Expenditures for Contracted Services, (As reported by your library to the Ministry of Culture)
		1	2
		#	#
Libraries that provide service on a contractual basis			
1	Name		
2			
3			
4			
5			
6			
Total		0	0

INSTRUCTIONS:

List each library that provides library service on a contractual basis to your municipality (lines 1 to 6).

Col.

- In Column 1, enter the number of library uses assigned to your municipality by each library listed. This information should be provided by the Treasurer of each municipality that provides library services. Report Total library uses in Column 1 as the denominator in SLC 91 7404 11.
- Column 2 is intended as a reference and is NOT used to apportion library uses.
In Column 2, enter expenditures for contracted services, as reported by your library to the Ministry of Culture. Compare the total in Column 2 to expenditures for contracted services reported by your municipality in SLC 40 1640 04. Note that SLC 40 1604 04 is carried forward to the efficiency measure schedule in SLC 91 7403 06 and SLC 91 7404 06.

DETERMINING % OF ELECTRONIC USES

2005

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 to your municipality)	Electronic Library Uses		Non-Electronic Library Uses	
	1	2	3 = Col 1 x Col. 2	4 = 100% less Total in Col. 2
#	%	#	%	#
		0.0		
		0.0		
		0.0		
		0.0		
		0.0		
		0.0		
		0.0		
0	0.0%	0.0	100.0%	0.0

INSTRUCTIONS:

On lines 1 to 6 list the name of each library that provides service to your municipality on a contractual basis. Contact the Treasurer of each municipality which provides library service to obtain the number of library uses assigned to your municipality and the library's percentage of electronic uses. This worksheet calculates the percentage of electronic library uses and non-electronic library uses applicable to your municipality.

Col.

- In Column 1, enter the number of library uses assigned to your municipality. This figure is prepared by the municipal Treasurer of each municipality with a library.
- In Column 2, enter the percentage of electronic uses for each library listed. Each library should provide this information to the municipal Treasurer.
- Column 3 is automatically calculated and equals total library uses in Column 1 times the percentage of electronic library uses in Column 2.

Totals

Col.

- Enter the total for Column 2 in SLC 92 7461 07 (percentage of electronic library uses). The percentage of electronic library uses equals the number of total electronic library uses in Column 3 divided by total library uses in Column 1 times 100.
- Column 4 is automatically calculated and equals 100% less the percentage of electronic library uses in Column 2 on the total line. Enter the total in SLC 92 7462 07 (percentage of non-electronic library uses).
- Column 5 is automatically calculated and equals the number of total library uses in Column 1 less the total number of electronic library uses in Column 3.

APPORTIONING LIBRARY USES
METHOD: % of Total Operating Costs

2005

D6
Union Public Library. Union has no contracts.

MAH MSO:

UNION MEMBERS:

Municipalities served by the Kingston - Frontenac Library also complete this form.

ENTER DATA IN BLANK CELLS. (Yellow cells are automatically calculated.) Determine which municipal Treasurer completes 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 7404 11)	Check: MEASURE Operating costs for library services per use
	SLC 91 7404 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	0	

INSTRUCTIONS:

- Col. **Contact the Treasurers of other municipalities participating in the union to obtain operating costs.**
- Enter the names of union members on lines 1 to 6.
 - 10** Enter operating costs from SLC 91 7404 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; external transfers; 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 based on a form provided by MMAH.
 - 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 by 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 7404 11.
 - 110** As a check, the measure, operating costs for library services per use, is calculated for each union member. Results will be identical.
Inform the Treasurer of each municipality in the union of the number of library uses apportioned to them.

APPORTIONING LIBRARY USES

2005

METHOD: Combination. Parts A and B: % of Gross 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:

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ENTER DATA IN BLANK CELLS. (Yellow and orange cells are automatically calculated.) Determine which Treasurer completes the form for the union.

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

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

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

		Operating Costs for Union	Itemized Revenue from Other Municipalities (As Reported by Union Public Library to Ministry of Culture)	Gross Expenditures: Total Operating Costs for Union + Itemized Revenue from Other Municipalities	% of Gross 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 7404 11)	CHECK: Revenue from Other Municipalities
		SLC 91 7404 10		(Col. 10 + 102)	(Col. 103/ Total in 103)		(Col. 104 x Col. 105)	(Col.10 / Total in Col. 10)	(Col. 106 x Col. 107)	SLC 12 1640 03 = SLC 91 7404 09
		10 \$	102 \$	103 \$	104 %	105 #	106 #	107 %	108 #	9 \$
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
CONTRACTING MUNICIPALITIES										
1	Name			0	0.0%		0			
2				0	0.0%		0			
3				0	0.0%		0			
	Total		0	0	0.0%		0			

Check: Does Total in Col. 102 equal Total Revenue from Other Municipalities in Col. 9? (Y,N)

APPORTIONING LIBRARY USES

2005

METHOD: Combination. Parts A and B: % of Gross 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:

Assumption: Revenue received from each contracting municipality should equal the amount reported by that municipality as contracted services in Schedule 40 of the FIR.

Contact the Treasurers of the other municipalities in the union to obtain information on operating costs and revenue received from other municipalities.

The union public library will provide information on total library uses and itemized revenue from other municipalities.

Col.

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

Enter the names of union members and contracting municipalities.

- 10 Enter operating costs from SLC 91 7404 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; external transfers; interfunctional adjustments and the allocation of program support, less revenue received from other municipalities.
- 102 In Column 102, enter revenue received from each municipality that purchases library services (contracting municipality). This information is provided by the union public library.
- 9 As a check, in Column 9 enter revenue from other municipalities from SLC 40 1640 03. Note that SLC 40 1640 03 is carried forward to SLC 91 7404 09 in the efficiency measure schedule. The total in Column 9 should equal the total in Column 102.
- 103 Column 103 is entitled "Gross Expenditures" and equals operating costs for your municipality plus revenue from other municipalities, itemized by municipality.
- 104 Column 104 is automatically calculated and contains the percentage of gross expenditures for the entire union and its contracting municipalities.

B. Apportion total 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. (The library uses a form provided by MMAH for calculating 2005 library uses.)
- 106 In Column 106, library uses are automatically apportioned between the union as a whole and each contracting municipality based on the percentage of gross 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 In Column 107, operating costs in Column 10 for each member of the union are expressed as a percentage of total operating costs.
- 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 7404 11.

Inform the Treasurer of each municipality in the union of the number of library uses apportioned to them.

APPORTIONING LIBRARY USES
METHOD: % of Aggregate Operating Costs

2005

E8
Upper-tier library. 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 Library 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 7404 11)
		From "UT Reference" Tab	(Col.105 x Col.200)
	105	200	201
UPPER-TIER	#	%	#
Name <input style="width: 200px; height: 20px;" type="text"/>			0

INSTRUCTIONS:

Only the upper-tier reports library services measures. Exception: A lower-tier that has its own library and does not receive UT services reports library measures.

Col.

- 105 In Column 105 enter total library uses for the upper-tier library. This information is prepared by the library. The library uses a form provided by MMAH for calculating 2005 library uses.
- 200 Using the information in the tab "UT Reference", in Column 200, enter upper-tier library costs as a percentage of aggregate library costs. Aggregate costs mean costs for the upper-tier and all lower-tiers served by the upper-tier library. The percentage for 2004 is used to speed up the reporting process. Otherwise, the upper-tier could not complete the library measures until every municipality served by the upper-tier library completed MPMP schedules for 2005. (Format: 93.5% is entered as 93.5, not 0.935)
- 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 understated since the FIR cannot accommodate aggregate operating costs for the upper-tier and its lower-tiers.

APPORTIONING LIBRARY USES

2005

METHOD: Combination. Part A: % of Aggregate Operating Costs for UT and LTs. Parts B and C: % of Gross Expenditures.

E9

Upper-tier library. Has contracts.

UT library 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 upper-tier operating costs from SLC 91 7404 10 in Column 10. Operating costs consist of the sum of salaries, wages and employee benefits; materials; contracted services; rents and financial expenses; external transfers; interfunctional adjustments; and the allocation of program support, less revenue received from other municipalities.
- 102 In column 102, enter revenue received from each municipality that purchases library services (contracting municipality). This information is provided by the upper-tier library
- 9 As a check, in Column 9 enter revenue from other municipalities from SLC 40 1640 03. This amount is carried forward to SLC 91 7404 09 in the efficiency measure schedule. The total in Column 9 should equal the total in Column 102.
- 103 Column 103 is entitled "Gross Expenditures" and equals operating costs for your municipality plus revenue from other municipalities, itemized by municipality.
- 104 For the upper-tier and each municipality listed, expenditures are expressed as a percentage of gross 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 gross expenditures in Column 104.

Inform each contracting municipality of the number of library uses apportioned to them.

RATIONALE for weighting total library uses by % of aggregate operating costs

In all cases where there is an upper-tier library, some lower-tiers have reported expenditures in Schedule 40 of the FIR. Since the FIR accommodates only expenditures and revenues for the reporting municipality, it is not possible to report aggregate operating costs in the MPMP schedules. To avoid understating the measure, operating costs for library services per use, total library uses must be weighted by the upper-tier's percentage of aggregate operating costs. The result is identical to the result that would be obtained by dividing aggregate operating costs by total library uses.

UPPER-TIER REFERENCE: COUNTIES AND REGION OF WATERLOO WITH AN UPPER-TIER LIBRARY BOARD						
Population to be Reported in SLC 91 7403 11						
	Upper-tier Operating Costs as % of Aggregate Operating Costs			Total Enumerated Population of Municipalities Served by Upper-tier Library	Weighted Total Population (To be reported in SLC 91 7403 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)	2005 (D)	% of 2004 Aggregate Operating Costs times Total Enumerated Pop. (E) = (C) x (D)	(F)
Bruce County	89.33%	89.58%	89.91%	60,310	54,226	
Elgin County	93.56%	95.65%	95.93%	45,065	43,232	St. Thomas C
Essex County	98.98%	98.88%	98.35%	163,413	160,710	Windsor C, Pellee Tp
Haliburton County	89.24%	88.31%	92.71%	14,175	13,142	
Huron County	88.69%	94.42%	93.65%	57,131	53,501	
Lambton County	93.49%	93.76%	93.78%	122,352	114,743	
Lennox & Addington County	86.13%	89.83%	88.71%	32,791	29,088	Addington Highlands Tp
Middlesex County	100.00%	99.83%	100.00%	63,935	63,935	London C
Oxford County	99.23%	99.26%	99.31%	49,815	49,471	Woodstock C, Tillsonburg T
Stormont, Dundas & Glengarry Co.	99.53%	98.98%	98.70%	61,265	60,471	Cornwall C
Waterloo Region	98.82%	98.46%	98.84%	50,231	49,649	Cambridge C, Kitchner C, Waterloo C
Wellington County	97.96%	100.00%	99.81%	75,272	75,129	Guelph C

1 Upper-tier Operating Costs as % of Aggregate Operating Costs: Columns (A), (B) and (C)

In these columns, upper-tier operating costs for library services are calculated as a percentage of aggregate operating costs for the upper-tier and all lower-tiers served by the upper-tier library. Operating costs consist of the sum of salaries, wages and employee benefits; materials; contracted services; rents and financial expenses; external transfers; 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 and 2003 serve as a check on 2004 data.

2 % in Column (C) is also used to determine Total Library Uses in SLC 91 7404 11. Go to Tab E8: "UT Board - No Contracts" or Tab "E9: UT Board - with Contracts", as appropriate. Enter % from Column (C) in Column 200 in Tab E8 or E9.

3 Weighted Total Population in Column (E)

Column (E) equals Upper-tier Operating Costs as % of Aggregate Operating Costs in Column (C) times the Total Enumerated Population of Municipalities Served by the Upper-tier Library in Column (D).

4 Counties and the Region of Waterloo with upper-tier library boards should report the Weighted Total Population from Column (E) in SLC 91 7403 11 (Total Population).

5 RATIONALE:

Since MPMP schedules are based on the FIR, an upper-tier cannot report aggregate operating costs for itself and the lower-tiers served by the upper-tier library. 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 per use efficiency measure will be identical to the result obtained by dividing aggregate operating costs by total library uses.

Results for the per capita efficiency measure will be identical to the results obtained by dividing aggregate operating costs by total population.

Note The enumerated population for 2004, 2005 and 2006 are identical and represent the population enumerated for the 2003 municipal election.