

**Casey  
Cardinia  
Libraries**

*'Inspiring spaces where everyone is free to discover possibilities'*

# **Strategic Resource Plan 2022–2026**

Endorsed: 23 February 2022

Updated: 12 April 2022

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## Our Vision

Inspiring spaces where everyone is free to discover possibilities.

## Our Mission

To encourage lifelong learning, increase literacy and build strong, resilient communities across the Casey Cardinia region.

## Our Values and Guiding Behaviours

### Creativity

- Thinking of new ways to do things is crucial to our success
- We challenge the status quo, if we believe a better way is possible
- We cultivate creativity in others

### Fairness

- We treat people fairly and recognise them as individuals
- We do not let our personal feelings bias our decisions about others
- We actively support social inclusion and connection
- We are accountable for our behaviour

### Humour

- Our humour enables us to express how we feel.
- We like to laugh, bringing smiles to other people
- We use humour to build connections and create a positive experience for everyone

### Love of Learning

- We love learning about new things.
- We believe there is always an opportunity to learn
- We learn from each other

### Social Intelligence

- We are mindful of people's feelings
- We know what to do to put others at ease
- We are kind, compassionate and look for the best in each other

### Teamwork

- When we all contribute, we excel
- We look out for each other
- We play to each other's strengths
- We work with our community

## Our Approach

- We put people first
- Pay it forward
- Follow up and reciprocate good deeds
- Help each other grow
- Share our stories and learn from each other
- Share ideas freely
- Quick little steps
- Give new things a go
- Momentum not perfection
- Encourage each other to take calculated risks
- Build confidence and resilience by working to our strengths
- Encourage authentic and courageous conversations
- Embrace the opportunity to learn when, things don't go as planned
- Acknowledge our partners
- Celebrate success

## 1.0 Executive Summary

The Strategic Resource Plan supports the four-year Library Plan and has been developed in consultation with key staff, Board members, and the local community.

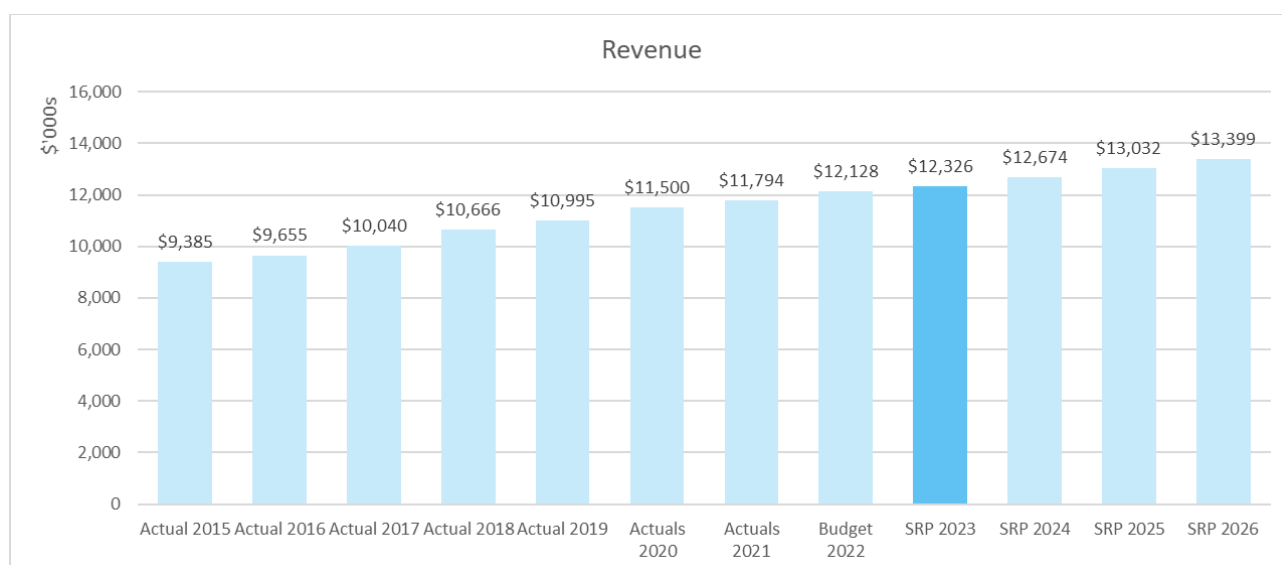
The financial statements have been prepared in accordance with the Local Government Act, maintaining a reporting framework that is consistent with the principles of sound financial management.

Casey Cardinia Libraries (CCL) is funded by the City of Casey, Cardinia Shire Council and the State Government.

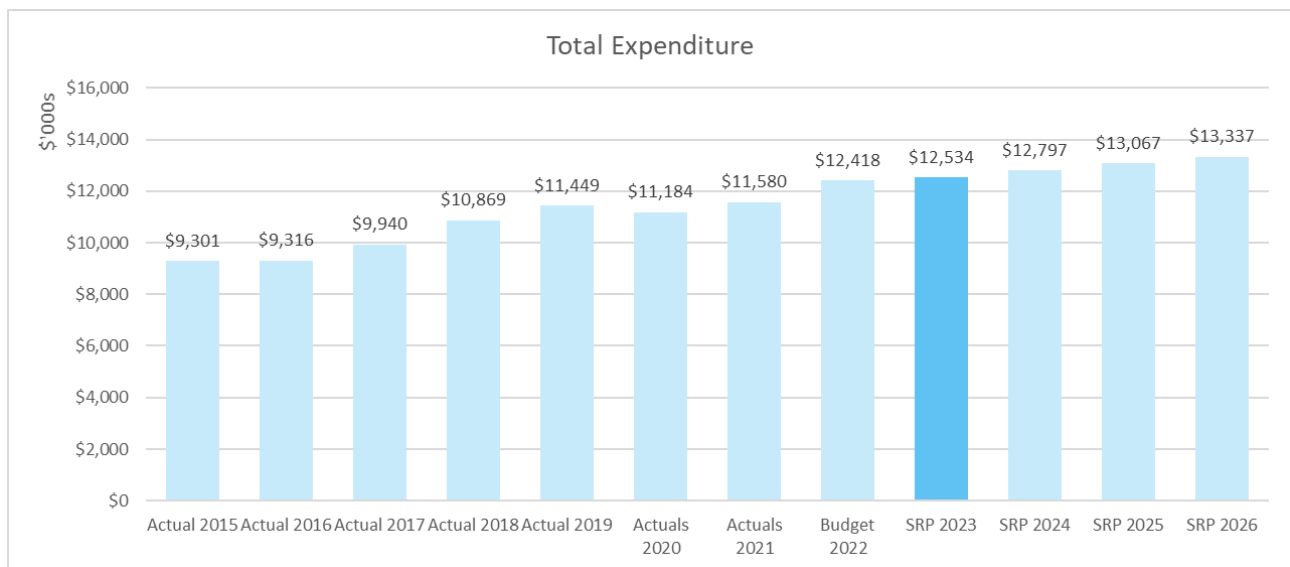
The 2022-2023 budget has been based on the assumption that CCL will be able to operate business as usual from 1 July 2022 further lockdowns due to the COVID-19 pandemic will have an effect on the budgeted figures, but any savings obtained due to branch closures would offset and expected loss of income.

The City of Casey and Cardinia Shire Council acknowledge that the budgeted deficit of \$97,859 for FY2023 will result in a draw down on reserves, to be offset by savings achieved throughout the 2020, 2021 and 2022 financial years.

	Actuals 2020-21	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
City of Casey	6,415,592 54.36%	6,495,948 53.56%	6,614,090 53.66%	6,746,371 53.61%	6,881,299 53.55%	7,018,925 53.51%
Cardinia Shire	2,227,264 18.87%	2,276,551 18.77%	2,311,928 18.76%	2,358,166 18.74%	2,405,330 18.72%	2,453,436 18.70%
State Government	2,953,965 25.03%	3,019,025 24.89%	3,150,930 25.56%	3,227,858 25.65%	3,305,201 25.72%	3,382,544 25.79%
CCL - Operations	205,884 1.74%	336,907 2.78%	249,075 2.02%	252,463 2.01%	257,479 2.00%	262,495 2.00%
<b>Total Income</b>	<b>11,802,705</b>	<b>12,128,430</b>	<b>12,326,022</b>	<b>12,584,858</b>	<b>12,849,309</b>	<b>13,117,400</b>



	Actuals	Budget	Budget	Forecast Est	Forecast Est	Forecast Est
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Employee Costs	8,385,771	9,110,268	9,263,795	9,449,072	9,643,583	9,838,095
IT & Communications	796,262	752,345	765,500	778,897	794,551	810,206
Promotions & Marketing	155,786	139,766	142,215	144,704	147,612	150,520
Administration	488,213	606,218	529,865	539,079	551,682	564,286
Library Materials	1,521,186	1,591,879	1,635,815	1,673,788	1,713,670	1,753,551
Library Materials - Expense	342,960	382,051	389,692	396,512	404,461	412,411
Library Materials - Capital	1,178,226	1,209,828	1,246,123	1,277,276	1,309,208	1,341,140
Furniture & Equipment	232,418	217,474	196,324	200,249	204,254	208,259
<b>Total Expenditure</b>	<b>11,579,636</b>	<b>12,417,950</b>	<b>12,533,514</b>	<b>12,785,788</b>	<b>13,055,353</b>	<b>13,324,917</b>



## 2.0 Financial Statements 2022–2026

### Comprehensive Income Statement

For the Years ending June 30

	Note	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
<b>Revenue</b>						
Council Contributions	1	8,772,498	8,926,017	9,104,538	9,286,628	9,472,361
State Government Grants	2	2,839,505	2,965,433	3,038,651	3,112,259	3,185,866
CFC Grant Funding		179,520	185,497	189,207	192,943	196,678
Interest on Investments		33,750	15,750	15,750	15,750	15,750
Other income	3	303,157	233,325	236,713	241,729	246,745
Total Income		12,128,430	12,326,022	12,584,858	12,849,309	13,117,400
<b>Expenditure</b>						
Employee Costs	4	9,110,268	9,263,795	9,449,072	9,643,583	9,838,095
CFC Expenditure		170,395	174,983	0	0	0
IT & Communications	5	752,345	765,500	778,897	794,551	810,206
Library Materials	6	382,051	389,692	396,512	404,461	412,411
Promotions & Marketing		139,766	142,215	144,704	147,612	150,520
Administration		606,218	529,865	539,079	551,682	564,286
Depreciation		1,456,459	1,332,813	1,383,782	1,452,732	1,493,890
Total Expenditure		12,447,107	12,423,881	12,692,045	12,994,622	13,269,408
Net Gain (loss) disposal of plant & Equipment		0	0	0	0	0
Total comprehensive result		(318,677)	(97,859)	(107,186)	(145,314)	(152,008)

Balance Sheet					
As at June 30					
	Budget	Budget	Forecast	Forecast	Forecast
	2021-22	2022-23	Est	Est	Est
	\$	\$	2023-24	2024-25	2025-26
			\$	\$	\$
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash Asset	70,000	70,000	70,000	70,000	70,000
Financial Assets	2,930,387	3,309,142	3,081,062	2,847,868	2,613,201
Receivables	50,000	60,000	60,000	70,000	80,000
Inventories					
	3,050,387	3,439,142	3,211,062	2,987,868	2,763,201
<b>Non-Current Assets</b>					
Fixed Assets	4,178,398	4,288,031	4,381,774	4,442,505	4,498,014
Right-of-use assets	107,783	83,811	59,839	35,867	11,895
<b>TOTAL ASSETS</b>	<b>7,336,567</b>	<b>7,810,983</b>	<b>7,652,675</b>	<b>7,466,240</b>	<b>7,273,110</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Payables	430,495	420,535	354,453	298,420	239,933
Lease Liabilities	26,661	26,661	26,661	26,661	15,958
Employee Entitlements	1,638,640	1,811,256	1,847,481	1,884,431	1,922,120
	2,095,796	2,258,452	2,228,595	2,209,512	2,178,011
<b>Non-Current Liabilities</b>					
Employee Entitlements	113,880	162,312	165,558	168,870	172,247
Lease Liabilities	86,560	62,859	38,348	12,998	0
<b>TOTAL LIABILITIES</b>	<b>2,296,236</b>	<b>2,483,623</b>	<b>2,432,502</b>	<b>2,391,380</b>	<b>2,350,258</b>
<b>NET ASSETS</b>	<b>5,040,331</b>	<b>5,327,360</b>	<b>5,220,174</b>	<b>5,074,860</b>	<b>4,922,853</b>
<b>EQUITY</b>					
Members Contribution on Formation	2,051,239	2,051,239	2,051,239	2,051,239	2,051,239
Accumulated Surplus	2,989,092	3,276,121	3,168,935	3,023,621	2,871,614
<b>TOTAL EQUITY</b>	<b>5,040,331</b>	<b>5,327,360</b>	<b>5,220,174</b>	<b>5,074,860</b>	<b>4,922,853</b>



## Statement of Change in Equity

As at June 30

	Total	Accumulated Surplus (deficit)	Member Contribution on Formation
<b>2022</b>			
Bal at the beginning of the financial year	5,468,998	3,417,759	2,051,239
Comprehensive result	(318,677)	(318,677)	
<b>Balance at end of financial year</b>	<b>5,150,321</b>	<b>3,099,082</b>	<b>2,051,239</b>
<b>2023</b>			
Bal at the beginning of the financial year	5,150,321	3,099,082	2,051,239
Comprehensive result	(97,859)	(97,859)	
<b>Balance at end of financial year</b>	<b>5,052,462</b>	<b>3,001,223</b>	<b>2,051,239</b>
<b>2024</b>			
Bal at the beginning of the financial year	5,052,462	3,001,223	2,051,239
Comprehensive result	(107,186)	(107,186)	
<b>Balance at end of financial year</b>	<b>4,945,276</b>	<b>2,894,037</b>	<b>2,051,239</b>
<b>2025</b>			
Bal at the beginning of the financial year	4,945,276	2,894,037	2,051,239
Comprehensive result	(145,314)	(145,314)	
<b>Balance at end of financial year</b>	<b>4,799,963</b>	<b>2,748,724</b>	<b>2,051,239</b>
<b>2026</b>			
Bal at the beginning of the financial year	4,799,963	2,748,724	2,051,239
Comprehensive result	(152,008)	(152,008)	
<b>Balance at end of financial year</b>	<b>4,647,955</b>	<b>2,596,716</b>	<b>2,051,239</b>

Statement of Capital Works For the Years ending June 30					
	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
<b>Capital Expenditure</b>					
Library Materials	1,209,828	1,246,123	1,277,276	1,309,208	1,341,140
Motor Vehicles	0	0	0	0	0
Furniture & Equipment **	217,474	196,324	200,250	204,255	208,260
	1,427,302	1,442,446	1,477,526	1,513,463	1,549,400

Statement of Human Resources For the years ending June 30					
	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
<b>Staff Expenditure</b>					
Employee costs - Operating	9,110,268	9,263,795	9,449,072	9,643,583	9,838,095
<b>Total Staff Expenditure</b>	<b>9,110,268</b>	<b>9,263,795</b>	<b>9,449,072</b>	<b>9,643,583</b>	<b>9,838,095</b>
	EFT	EFT	EFT	EFT	EFT
<b>Staff Numbers</b>					
Permanent full time	96	96	96	96	96
Permanent part time	34	32	32	32	32
	128	133	133	133	133

Statement of Cash Flows					
Year ended June 30					
	Budget 2021-22 \$	Budget 2022-23 \$	Forecast Est 2023-24 \$	Forecast Est 2024-25 \$	Forecast Est 2025-26 \$
<b>Cash Flow from Operating Activities</b>					
<b>Income from:</b>					
Council Contributions	8,772,498	8,926,017	9,104,538	9,286,628	9,472,361
Government Grants	3,019,025	3,150,930	3,227,858	3,305,201	3,382,544
Interest Income	33,750	15,750	15,750	15,750	15,750
Overdue Fines	0	0	0	0	0
Other Income	303,157	233,325	236,713	241,729	246,745
	12,128,430	12,326,022	12,584,858	12,849,309	13,117,400
<b>Payments for:</b>					
Employee Costs	9,110,268	9,263,795	9,449,072	9,643,583	9,838,095
Library Materials	382,051	389,692	396,512	404,461	412,411
Computer Services	752,345	765,500	778,897	794,551	810,206
Other Costs	773,134	699,230	710,932	726,444	741,956
	11,017,798	11,118,217	11,335,413	11,569,040	11,802,668
Net Cash Inflow from Operating Activities	1,110,632	1,207,805	1,249,446	1,280,268	1,314,732
<b>Cash Flow from Investing Activities</b>					
Payments for:					
Proceeds for sale of Plant & Equipment	0	0	0	0	0
Payment for Books, Furniture, Plant & Equipment	(1,427,302)	(1,442,446)	(1,477,526)	(1,513,463)	(1,549,400)
<b>Net Cash (Outflow) from Investing Activities</b>	<b>(1,427,302)</b>	<b>(1,442,446)</b>	<b>(1,477,526)</b>	<b>(1,513,463)</b>	<b>(1,549,400)</b>
Net Increase/Decrease in Cash	(316,670)	(234,642)	(228,080)	(233,195)	(234,668)
Cash at the beginning of the year	3,930,454	3,613,784	3,379,142	3,151,061	2,917,866
<b>Cash Held at End of Year</b>	<b>3,613,784</b>	<b>3,379,142</b>	<b>3,151,061</b>	<b>2,917,866</b>	<b>2,683,198</b>

## 3.0 Notes to the Strategic Resource Plan Financial Report 2022-2026

### 1 Council Contributions

Contributions are calculated based on the funding formula in the 2017 Regional Library Agreement. The latest available ABS Population figures are estimates as at June 2021. *(ABS figures released 29 March 2022).*

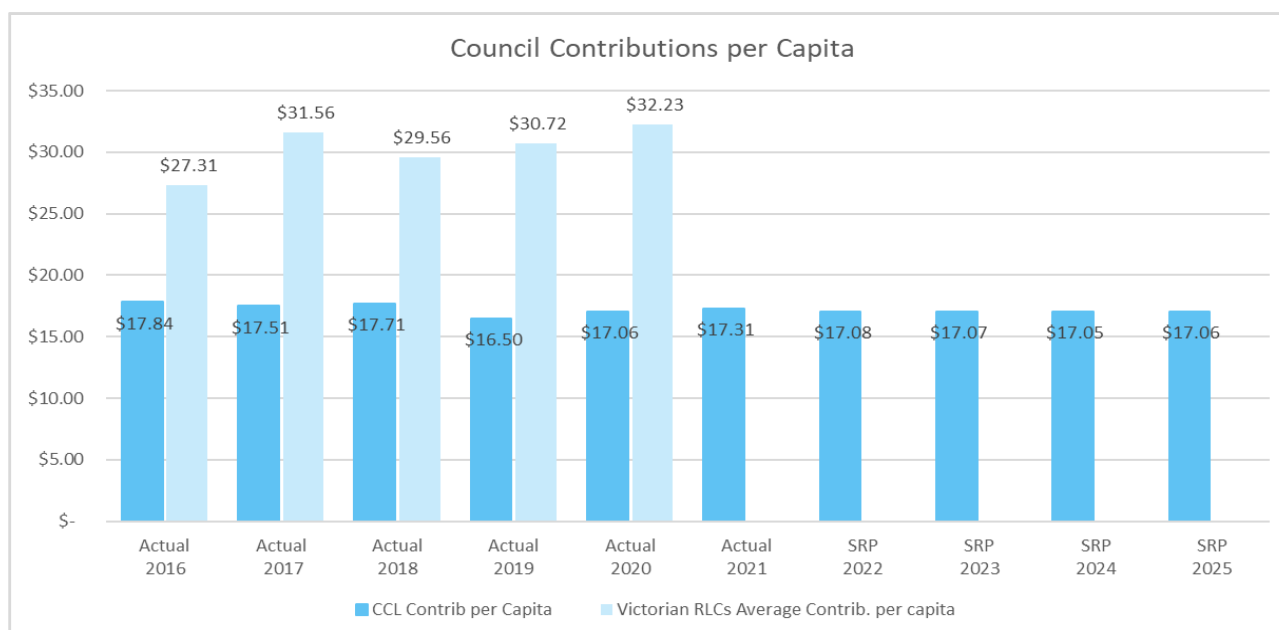
Contribution Allocation	Casey	Cardinia
Population	75.6582%	24.3418%
Usage	72.539%	27.461%
Average	74.099%	25.901%

Population	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
City of Casey	380,531	390,793	401,012	411,719	422,584
Cardinia Shire	126,184	131,834	137,700	143,566	149,183
	<b>506,715</b>	<b>522,627</b>	<b>538,712</b>	<b>555,285</b>	<b>571,767</b>

\*Forecast population estimate source <https://forecast.id.com.au>

Councils Contribution	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
Population	506,715	522,627	538,712	555,285	571,767
Councils Contribution	8,772,498	8,926,017	9,104,538	9,286,628	9,472,361
Average Contrib per Capita	\$17.31	\$17.08	\$16.90	\$16.72	\$16.57

\*Regional Library Corporations include - West Gippsland Regional Library, Eastern Regional Libraries, Geelong Regional Libraries, Whitehorse Manningham Regional Library Corporation and Yarra Plenty Regional Library.



## 2 State Government Grants

The State Government establishes a funding agreement with each Library Corporation/Municipality. The current agreement expires June 30, 2022. The state funding is primarily calculated on population and in FY2022 3.2% increase.

State Funding	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
Population	506,715	522,627	538,712	555,285	571,767
State Funding	3,019,025	3,150,930	3,227,858	3,305,201	3,382,544
Average Contrib per Capita	\$5.96	\$6.03	\$5.99	\$5.95	\$5.92

## 3 Staff Resources

Employee costs includes salaries and wages, overtime, travel cost, staff training and development, and on-costs. Increases allow for banding adjustments and scheduled increases.

The current Enterprise Agreement is in effect until 24th November 2023 and all employment costs have been calculated to take into account agreed salary increases, Included in the budgeted employments costs are the scheduled increases to the Super Guarantee Percentage, as published by the ATO.

Employee costs in the 2023 budget have been based on CCL being able to operate business as usual from 1 July 2022.

Not included in the 2023 budget is an additional funding call from Vision Super for Defined Benefits. The VBI of 111.2% as at 31 December 2021 satisfies APRA's Superannuation Prudential Standard 160 (SPS 160) and a funding call is not anticipated at this time.

Human Resources	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
Employee Costs	9,110,268	9,263,795	9,449,072	9,643,583	9,838,095
Total Staffing EFT	96	96	96	96	96
% of total expenditure	73.36%	73.91%	73.90%	73.87%	73.83%
Population	506,715	522,627	538,712	555,285	571,767
Expenditure per capita	\$17.98	\$17.73	\$17.54	\$17.37	\$17.21
2020 State Average Expenditure per capita					\$25.09

## 4 Information & Communications Technology (ICT)

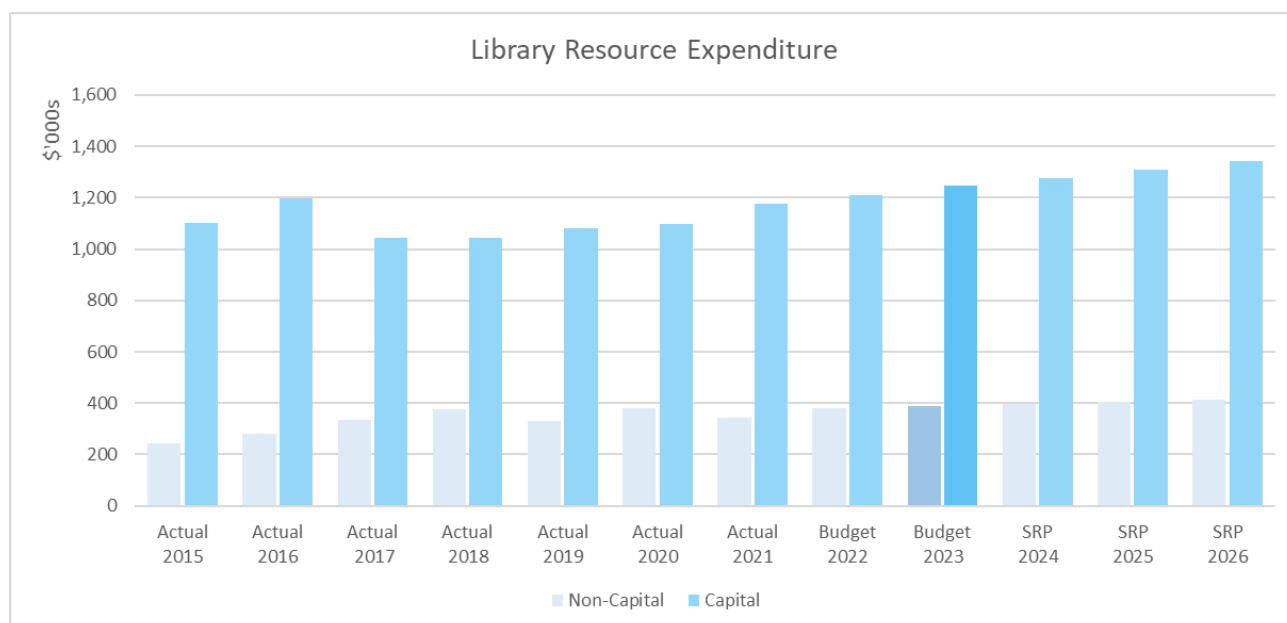
The ICT road map informs investment in new the products and platforms used by CCL over the life of the Library Plan. CCL has aligned the operational and capital expenditure budget to reflect the current operational requirements of the organisation and allow greater flexibility in service delivery.

Information & Communications Technology (ICT)	Budget	Budget	Forecast Est	Forecast Est	Forecast Est
	2021-22	2022-23	2023-24	2024-25	2025-26
Telecommunications	36,950	50,000	50,875	51,644	52,413
Data Communications	270,504	300,000	305,250	310,879	316,507
ILMS	191,434	100,000	101,750	105,733	109,717
Computer Software & Support	253,458	315,500	321,021	326,295	331,569
<b>Total ICT</b>	<b>752,345</b>	<b>765,500</b>	<b>778,897</b>	<b>794,551</b>	<b>810,206</b>
% of total expenditure	6.83%	6.89%	6.87%	6.87%	6.86%
Population	506,715	522,627	538,712	555,285	571,767
Expenditure per capita	\$1.48	\$1.46	\$1.45	\$1.43	\$1.42

## 5 Library Resources and Materials

CCL is aligning its collection to balance ongoing demand for traditional library materials, increasing use of electronic resources, data bases and downloadable services in line with community expectations.

Library Resources	Budget 2021-22	Budget 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	Forecast Est 2025-26
Non-Capital	382,051	389,692	396,512	404,461	412,411
Capital	1,209,828	1,246,123	1,277,276	1,309,208	1,341,140
<b>Total Library Resources</b>	<b>1,591,879</b>	<b>1,635,815</b>	<b>1,673,788</b>	<b>1,713,670</b>	<b>1,753,551</b>
% of total expenditure	14.45%	14.71%	14.77%	14.81%	14.86%
Population	506,715	522,627	538,712	555,285	571,767
Expenditure per capita	\$3.14	\$3.13	\$3.11	\$3.09	\$3.07
2020 State Average Expenditure per Capita	\$5.78				



## Member Council Contributions 2022–2026

	2021–22			2022–23			2023–24			2024–25			2025–26		
Contribution Allocation	Total	Casey	Cardinia	Total	Casey	Cardinia	Total	Casey	Cardinia	Total	Casey	Cardinia	Total	Casey	Cardinia
<b>Contribution Split</b>		<b>74.049%</b>	<b>25.951%</b>		<b>74.099%</b>	<b>25.901%</b>		<b>74.099%</b>	<b>25.901%</b>		<b>74.099%</b>	<b>25.901%</b>		<b>74.099%</b>	<b>25.901%</b>
<b>Income</b>															
Operations Income	303,157	224,484	78,672	233,325	172,891	60,433	236,713	175,402	61,311	241,729	179,119	62,610	246,745	182,836	63,909
Interest on Investments	33,750	24,992	8,758	15,750	11,671	4,079	15,750	11,671	4,079	15,750	11,671	4,079	15,750	11,671	4,079
CFC funding	179,520	132,933	46,587	185,497	137,452	48,046	189,207	140,201	49,007	192,943	142,969	49,974	196,678	145,736	50,942
Sub Total	516,427	382,409	134,018	434,572	322,013	112,558	441,670	327,273	114,397	450,422	333,758	116,664	459,173	340,243	118,930
<b>State Government Funding</b>															
Premiers Reading Challenge	60,600	44,874	15,726	61,206	45,353	15,853	61,818	45,807	16,011	62,436	46,265	16,172	63,054	46,723	16,332
State Subsidy	2,639,960	1,954,864	685,096	2,759,016	2,044,403	714,613	2,827,991	2,095,513	732,478	2,897,331	2,146,894	750,438	2,966,672	2,198,274	768,398
Local Priorities	138,945	102,888	36,058	145,211	107,600	37,611	148,842	110,290	38,551	152,491	112,994	39,497	156,140	115,699	40,442
Total State Funding	2,839,505	2,102,625	736,880	2,965,433	2,197,356	768,077	3,038,651	2,251,610	787,041	3,112,259	2,306,152	806,106	3,185,866	2,360,695	825,171
<b>Expenditure</b>															
Employee Costs	9,110,268	6,746,063	2,364,206	9,263,795	6,864,380	2,399,416	9,449,072	7,001,668	2,447,404	9,643,583	7,145,799	2,497,785	9,838,095	7,289,930	2,548,165
IT & Communications	752,345	557,104	195,241	765,500	567,228	198,272	778,897	577,155	201,742	794,551	588,755	205,797	810,206	600,355	209,852
Library Materials	382,051	282,905	99,146	389,692	288,758	100,934	396,512	293,811	102,701	404,461	299,702	104,760	412,411	305,593	106,819
Programs & Marketing	139,766	103,496	36,271	142,215	105,380	36,835	144,704	107,224	37,480	147,612	109,379	38,233	150,520	111,534	38,986
Administration	606,218	448,898	157,320	529,865	392,625	137,240	539,079	399,452	139,627	551,682	408,791	142,891	564,286	418,130	146,156
	10,990,648	8,138,465	2,852,183	11,091,067	8,218,370	2,872,697	11,308,263	8,379,310	2,928,953	11,541,890	8,552,425	2,989,465	11,775,518	8,725,541	3,049,977
<b>Capital Expenditure</b>															
Library Material	1,209,828	895,866	313,962	1,246,123	923,365	322,758	1,277,276	946,449	330,827	1,309,208	970,110	339,098	1,341,140	993,771	347,369
Motor Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Furniture & Equipment	217,474	161,037	56,437	196,324	145,474	50,850	200,250	148,383	51,867	204,255	151,351	52,904	208,260	154,319	53,941
	1,427,302	1,056,903	370,399	1,442,446	1,068,838	373,608	1,477,526	1,094,832	382,694	1,513,463	1,121,461	392,002	1,549,400	1,148,090	401,310
Total Expenses Core Library Service	12,417,950	9,195,368	3,222,582	12,533,514	9,287,208	3,246,305	12,785,789	9,474,142	3,311,647	13,055,354	9,673,886	3,381,467	13,324,918	9,873,631	3,451,287
Population	416,064	316,233	99,831	522,627	390,793	131,834	538,712	401,012	137,700	555,285	411,719	143,566	571,767	422,584	149,183
Council Cont Prev Yr	8,642,856	6,415,592	2,227,264	8,772,498	6,495,948	2,276,551	8,926,017	6,614,090	2,311,928	9,104,538	6,746,371	2,358,166	9,286,628	6,881,299	2,405,330
<b>Council Cont</b>	<b>8,772,498</b>	<b>6,495,948</b>	<b>2,276,551</b>	<b>8,926,017</b>	<b>6,614,090</b>	<b>2,311,928</b>	<b>9,104,538</b>	<b>6,746,371</b>	<b>2,358,166</b>	<b>9,286,628</b>	<b>6,881,299</b>	<b>2,405,330</b>	<b>9,472,361</b>	<b>7,018,925</b>	<b>2,453,436</b>
Council Contrib. increase on prior year	1.50%	1.25%	2.21%	1.75%	1.82%	1.55%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%



## 4.0 Non-Financial Resources

Library buildings and the mobile library are owned and maintained by individual Councils.

There are five service points in the City of Casey:

- Bunjil Place Library
- Cranbourne Library
- Doveton Library
- Endeavour Hills Library
- Hampton Park Library

There are three service points operating in Cardinia Shire:

- Pakenham Library
- Emerald Library
- Cardinia Mobile Library

Casey Cardinia Libraries  
Locked Bag 2400, Cranbourne, 3977

Telephone: 5990 0100

[ccl.vic.gov.au](http://ccl.vic.gov.au)

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