

Casey
Cardinia
Libraries

'Inspiring spaces where everyone is free to discover possibilities'

Strategic Resource Plan 2023-2027

Draft: 18 April 2023

Endorsed: 26 April 2023

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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

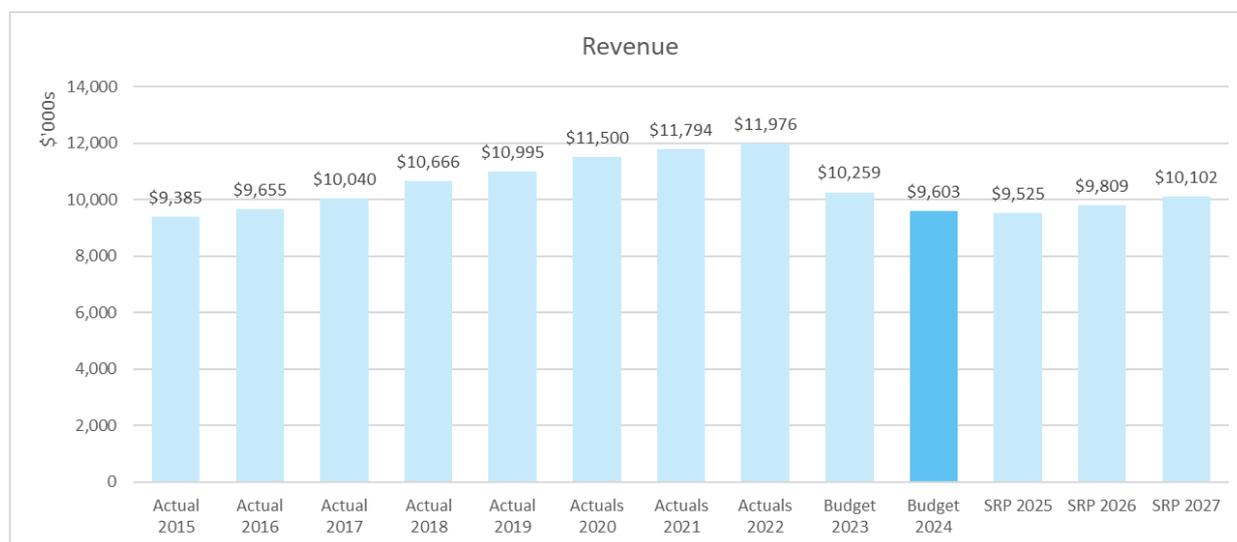
The Strategic Resource Plan supports the four-year Library Plan and has been developed in consultation with key staff, Board members, and the local community.

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.

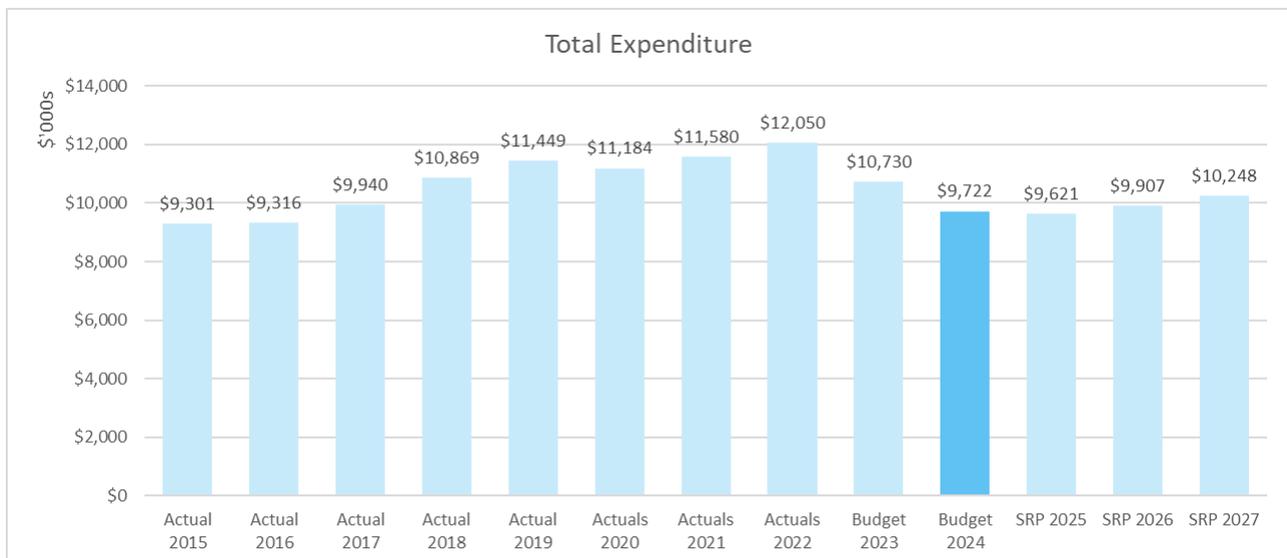
Casey Cardinia Libraries (CCL) is funded by the City of Casey and the State Government.

The 2023-2027 Strategic Resource Plan (SRP) takes into account key decisions made by the CCL Board made throughout the course of the 2022-2023 financial year. This SRP is based on the restructure of the CCL staffing model to allow for further provision of service to the community whilst maintaining Member Council contributions within rate cap. It is assumed that new outreach projects identified within the 2023 Service Review are all delivered within the first 6 months of the 2023-2024 financial year and all ongoing costs of these projects have been included.

| | Revised Budget 2022-23 | Budget 2023-24 | Forecast Est 2024-25 | Forecast Est 2025-26 | Forecast Est 2026-27 |
|-------------------------|---------------------------|-------------------|-------------------------|-------------------------|-------------------------|
| City of Casey | 6,614,090 | 7,198,580 | 7,085,180 | 7,333,160 | 7,589,820 |
| | 64.48% | 74.96% | 74.38% | 74.76% | 75.14% |
| Cardinia Shire | 963,303 | 0 | 0 | 0 | 0 |
| | 9.39% | 0.00% | 0.00% | 0.00% | 0.00% |
| State Government | 2,440,589 | 2,207,392 | 2,240,289 | 2,273,670 | 2,307,560 |
| | 23.79% | 22.99% | 23.52% | 23.18% | 22.84% |
| CCL - Operations | 239,166 | 197,515 | 199,686 | 201,899 | 204,178 |
| | 2.33% | 2.06% | 2.10% | 2.06% | 2.02% |
| Total Income | 10,257,148 | 9,603,487 | 9,525,155 | 9,808,729 | 10,101,558 |



| | Revised Budget | Budget | Forecast Est | Forecast Est | Forecast Est |
|-----------------------------|-------------------|------------------|------------------|------------------|-------------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Employee Costs | 7,887,663 | 6,607,846 | 6,837,922 | 7,076,030 | 7,322,453 |
| IT & Communications | 645,294 | 645,000 | 641,100 | 652,350 | 663,770 |
| Promotions & Marketing | 99,097 | 102,960 | 104,760 | 106,600 | 108,460 |
| Administration | 519,200 | 433,303 | 418,538 | 425,506 | 432,952 |
| Library Materials | 1,412,074 | 1,505,013 | 1,459,530 | 1,484,740 | 1,510,390 |
| Library Materials - Expense | 351,299 | 358,640 | 361,377 | 367,700 | 374,130 |
| Library Materials - Capital | 1,060,775 | 1,146,373 | 1,098,153 | 1,117,040 | 1,136,260 |
| Furniture & Equipment | 166,213 | 428,362 | 159,098 | 161,880 | 209,710 |
| Total Expenditure | 10,729,541 | 9,722,484 | 9,620,948 | 9,907,106 | 10,247,735 |



2.0 Financial Statements 2023–2027

| Comprehensive Income Statement For the Years ending June 30 | | | | | | |
|--|------|------------------------------|-------------------|----------------------------|----------------------------|----------------------------|
| | Note | Revised Budget 2022-23 | Budget 2023-24 | Forecast Est 2024-25 | Forecast Est 2025-26 | Forecast Est 2026-27 |
| Revenue | | | | | | |
| Council Contributions | 1 | 7,577,393 | 7,198,580 | 7,085,180 | 7,333,160 | 7,589,820 |
| State Government Grants | 2 | 2,440,589 | 2,207,392 | 2,240,289 | 2,273,670 | 2,307,560 |
| Interest on Investments | 4 | 78,767 | 87,500 | 87,500 | 87,500 | 87,500 |
| Other income | 5 | 162,250 | 110,015 | 112,186 | 114,399 | 116,678 |
| Total Income | | 10,258,999 | 9,603,487 | 9,525,155 | 9,808,729 | 10,101,558 |
| Expenditure | | | | | | |
| Employee Costs | 6 | 7,887,663 | 6,607,846 | 6,837,922 | 7,076,030 | 7,322,453 |
| IT & Communications | 8 | 645,294 | 645,000 | 641,100 | 652,350 | 663,770 |
| Library Materials | 9 | 351,299 | 358,640 | 361,377 | 367,700 | 374,130 |
| Promotions & Marketing | 10 | 99,097 | 102,960 | 104,760 | 106,600 | 108,460 |
| Administration | 11 | 519,200 | 433,303 | 418,538 | 425,506 | 432,952 |
| Depreciation | 12 | 1,204,712 | 1,085,721 | 1,123,700 | 1,163,030 | 1,203,700 |
| Total Expenditure | | 10,707,265 | 9,233,471 | 9,487,397 | 9,791,216 | 10,105,465 |
| Net Gain (loss) disposal of plant & Equipment | | (1,851) | 0 | 0 | 0 | 0 |
| Total comprehensive result | | (450,118) | 370,017 | 37,758 | 17,513 | (3,907) |



| Balance Sheet | | | | | |
|-----------------------------------|---------------------------------------|---------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| As at June 30 | | | | | |
| | Revised Budget 2022-23 | Budget 2023-24 | Forecast Est 2024-25 | Forecast Est 2025-26 | Forecast Est 2026-27 |
| | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash Asset | 70,000 | 70,000 | 70,000 | 70,000 | 70,000 |
| Financial Assets | 2,593,991 | 2,447,844 | 2,324,901 | 2,199,374 | 2,026,047 |
| Receivables | 50,000 | 60,000 | 60,000 | 70,000 | 80,000 |
| Inventories | | | | | |
| | 2,713,991 | 2,577,844 | 2,454,901 | 2,339,374 | 2,176,047 |
| Non-Current Assets | | | | | |
| Fixed Assets | 3,238,449 | 3,727,462 | 3,861,013 | 3,976,903 | 4,119,173 |
| Right-of-use assets | 0 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | 5,952,440 | 6,305,307 | 6,315,915 | 6,316,277 | 6,295,221 |
| LIABILITIES | | | | | |
| Current Liabilities | | | | | |
| Payables | 610,044 | 462,712 | 355,079 | 282,224 | 207,419 |
| Lease Liabilities | 0 | 0 | 26,661 | 26,661 | 26,661 |
| Employee Entitlements | 1,485,752 | 1,537,754 | 1,591,575 | 1,647,280 | 1,704,935 |
| | 2,095,796 | 2,000,465 | 1,973,315 | 1,956,165 | 1,939,015 |
| Non-Current Liabilities | | | | | |
| Employee Entitlements | 100,728 | 178,909 | 178,909 | 178,909 | 178,909 |
| Lease Liabilities | 0 | 0 | 0 | 0 | 0 |
| TOTAL LIABILITIES | 2,196,524 | 2,179,374 | 2,152,224 | 2,135,074 | 2,117,924 |
| | | | | | |
| NET ASSETS | 3,755,916 | 4,125,932 | 4,163,690 | 4,181,203 | 4,177,296 |
| EQUITY | | | | | |
| Members Contribution on Formation | 1,528,173 | 1,528,173 | 1,528,173 | 1,528,173 | 1,528,173 |
| Accumulated Surplus | 2,227,743 | 2,597,759 | 2,635,517 | 2,653,030 | 2,649,123 |
| TOTAL EQUITY | 3,755,916 | 4,125,932 | 4,163,690 | 4,181,203 | 4,177,296 |

| Statement of Change in Equity | | | |
|---|------------------|------------------|------------------|
| As at June 30 | | | |
| 2023 | | | |
| Bal at the beginning of the financial year | 5,675,098 | 3,623,859 | 2,051,239 |
| Comprehensive result | (450,118) | (450,118) | |
| Withdrawal of Cardinia Shire Council Equity | (1,469,065) | (945,999) | (523,066) |
| Balance at end of financial year | 3,755,916 | 2,227,743 | 1,528,173 |
| 2024 | | | |
| Bal at the beginning of the financial year | 3,755,916 | 2,227,743 | 1,528,173 |
| Comprehensive result | 370,017 | 370,017 | |
| Balance at end of financial year | 4,125,932 | 2,597,759 | 1,528,173 |
| 2025 | | | |
| Bal at the beginning of the financial year | 4,125,932 | 2,597,759 | 1,528,173 |
| Comprehensive result | 37,758 | 37,758 | |
| Balance at end of financial year | 4,163,690 | 2,635,517 | 1,528,173 |
| 2026 | | | |
| Bal at the beginning of the financial year | 4,163,690 | 2,635,517 | 1,528,173 |
| Comprehensive result | 17,513 | 17,513 | |
| Balance at end of financial year | 4,181,203 | 2,653,030 | 1,528,173 |
| 2027 | | | |
| Bal at the beginning of the financial year | 4,181,203 | 2,653,030 | 1,528,173 |
| Comprehensive result | (3,907) | (3,907) | |
| Balance at end of financial year | 4,177,296 | 2,649,123 | 1,528,173 |

| Statement of Capital Works For the Years ending June 30 | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | Revised Budget | Budget | Forecast Est | Forecast Est | Forecast Est |
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Capital Expenditure | | | | | |
| Library Materials | 1,060,775 | 1,146,373 | 1,098,153 | 1,117,040 | 1,136,260 |
| Motor Vehicles | 0 | 152,000 | 0 | 0 | 45,000 |
| Furniture & Equipment ** | 166,213 | 276,362 | 159,098 | 161,880 | 164,710 |
| | 1,226,988 | 1,574,735 | 1,257,251 | 1,278,920 | 1,345,970 |

| Statement of Human Resources For the years ending June 30 | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | Revised Budget | Budget | Forecast Est | Forecast Est | Forecast Est |
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Staff Expenditure | | | | | |
| Employee costs - Operating | 7,887,663 | 6,607,846 | 6,837,922 | 7,076,030 | 7,322,453 |
| Total Staff Expenditure | 7,887,663 | 6,607,846 | 6,837,922 | 7,076,030 | 7,322,453 |
| | EFT | EFT | EFT | EFT | EFT |
| Staff Numbers | 96 | 66 | 66 | 66 | 66 |
| Permanent full time | 34 | 27 | 27 | 27 | 27 |
| Permanent part time | 128 | 78 | 78 | 78 | 78 |

| Statement of Cash Flows | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| Year ended June 30 | | | | | |
| | Revised Budget | Budget | Forecast | Forecast | Forecast |
| | 2022-23 | 2023-24 | Est | Est | Est |
| | \$ | \$ | \$ | \$ | \$ |
| Cash Flow from Operating Activities | | | | | |
| Income from: | | | | | |
| Council Contributions | 7,577,393 | 7,198,580 | 7,085,180 | 7,333,160 | 7,589,820 |
| Government Grants | 2,440,589 | 2,207,392 | 2,240,289 | 2,273,670 | 2,307,560 |
| Interest Income | 78,767 | 87,500 | 87,500 | 87,500 | 87,500 |
| Overdue Fines | 0 | 0 | 0 | 0 | 0 |
| Other Income | 162,250 | 110,015 | 112,186 | 114,399 | 116,678 |
| | 10,258,999 | 9,603,487 | 9,525,155 | 9,808,729 | 10,101,558 |
| Payments for: | | | | | |
| Employee Costs | 8,656,433 | 6,607,846 | 6,837,922 | 7,076,030 | 7,322,453 |
| Library Materials | 351,299 | 358,640 | 361,377 | 367,700 | 374,130 |
| Computer Services | 645,294 | 645,000 | 641,100 | 652,350 | 663,770 |
| Other Costs | 645,447 | 563,413 | 550,448 | 559,256 | 568,562 |
| | 10,298,473 | 8,174,899 | 8,390,847 | 8,655,336 | 8,928,915 |
| Net Cash Inflow from Operating Activities | (39,475) | 1,428,588 | 1,134,308 | 1,153,393 | 1,172,643 |
| Cash Flow from Investing Activities | | | | | |
| Payments for: | | | | | |
| Proceeds for sale of Plant & Equipment | 0 | 0 | 0 | 0 | 0 |
| Payment for Books, Furniture, Plant & Equipment | (1,226,988) | (1,574,735) | (1,257,251) | (1,278,920) | (1,345,970) |
| Net Cash (Outflow) from Investing Activities | (1,226,988) | (1,574,735) | (1,257,251) | (1,278,920) | (1,345,970) |
| Cash Flow from Financing Activities | | | | | |
| Payments for: | | | | | |
| Withdrawal of Cardinia Shire Council from RLC | (207,658) | 0 | 0 | 0 | 0 |
| Net Cash (Outflow) from Financing Activities | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Cash | (1,266,463) | (146,147) | (122,943) | (125,527) | (173,327) |
| Cash at the beginning of the year | 3,930,454 | 2,663,991 | 2,517,844 | 2,394,901 | 2,269,374 |
| Cash Held at End of Year | 2,663,991 | 2,517,844 | 2,394,901 | 2,269,374 | 2,096,047 |

3.0 Notes to the Strategic Resource Plan Financial Report 2023-2027

1 Council Contributions

During the 2022-2023 financial year, the Cardinia Shire Council withdrew from the CCL Regional Library Agreement. This withdrawal was effective 1 December 2022 and has been reflected in the below figures.

| Councils Contribution | Revised Budget | Budget | Forecast Est | Forecast Est | Forecast Est |
|---|----------------|-----------|--------------|--------------|--------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Population* | 446,359 | 403,869 | 415,621 | 427,390 | 438,658 |
| Councils Contribution | 7,577,393 | 7,198,580 | 7,085,180 | 7,333,160 | 7,589,820 |
| Average Contrib per Capita | \$16.98 | \$17.82 | \$17.05 | \$17.16 | \$17.30 |
| 2020 Victorian RLCs Average Contribution per capita** | | \$ 32.23 | | | \$ 32.23 |

*Forecast population estimate source <https://forecast.id.com.au> for the 2022-2023 Revised Budget – 42% of Cardinia Shire Council's Estimated Population was applied, representing the 5 months of service provision within CCL.

**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, 2023. The state funding is primarily calculated on population and in FY2023 there was a 1.5% increase in the amount received. For the purposes of this SRP, it is assumed that 1.5% increase on Government Grants will be received each year.

| State Funding | Revised Budget | Budget | Forecast Est | Forecast Est | Forecast Est |
|----------------------------|----------------|-----------|--------------|--------------|--------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Population | 446,359 | 403,869 | 415,621 | 427,390 | 438,658 |
| State Funding | 2,440,589 | 2,207,392 | 2,240,289 | 2,273,670 | 2,307,560 |
| Average Contrib per Capita | \$5.47 | \$5.47 | \$5.39 | \$5.32 | \$5.26 |



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 24 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 2024 budget have been based on the new staffing structure being implemented in the 2022-2023 financial year.

Not included in the 2024 budget is an additional funding call from Vision Super for Defined Benefits. The VBI of 103.2% as at 28 February 2023 satisfies APRA's Superannuation Prudential Standard 160 (SPS 160) and a funding call is not anticipated at this time.

| Human Resources | Revised Budget | Budget | Forecast | Forecast | Forecast |
|---|----------------|-----------|----------------|----------------|----------------|
| | 2022-23 | 2023-24 | Est 2024-25 | Est 2025-26 | Est 2026-27 |
| Employee Costs | 7,887,663 | 6,607,846 | 6,837,922 | 7,076,030 | 7,322,453 |
| Total Staffing EFT | 96 | 66 | 66 | 66 | 66 |
| % of total expenditure | 73.51% | 67.96% | 71.07% | 71.42% | 71.45% |
| Population | 446,359 | 403,869 | 415,621 | 427,390 | 438,658 |
| Expenditure per capita | \$17.67 | \$16.36 | \$16.45 | \$16.56 | \$16.69 |
| 2020 State Average Expenditure per capita | | | | | \$25.09 |

4 Information & Communications Technology (ICT)

The ICT road map informs investment in new 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.

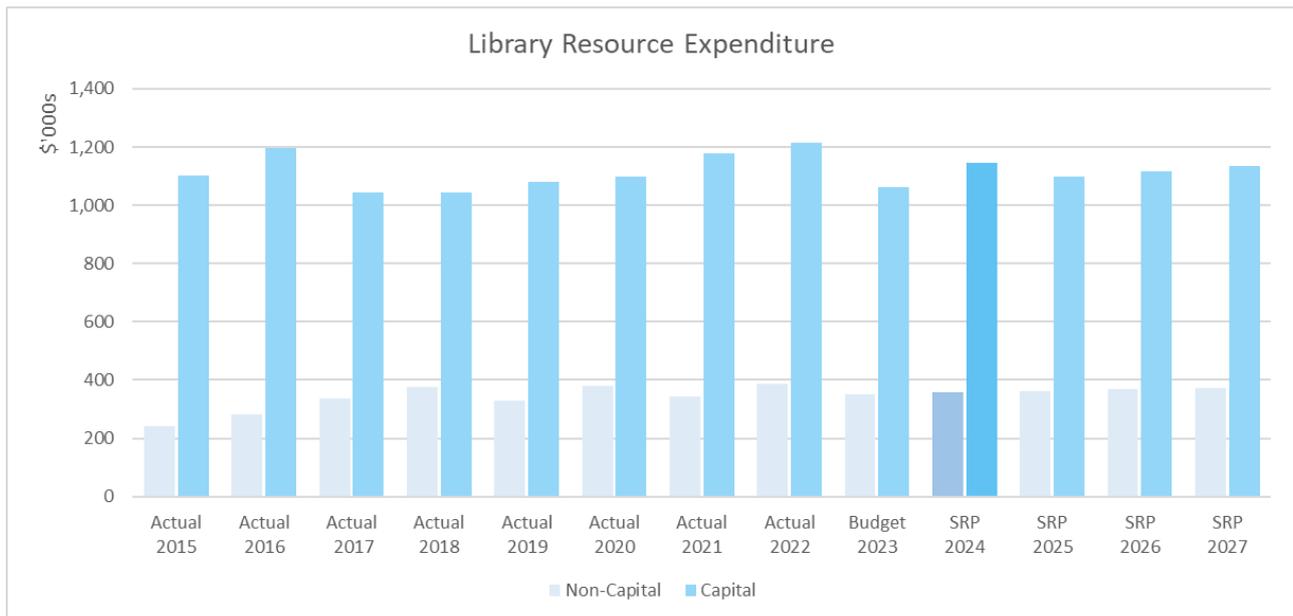
| Information & Communications Technology (ICT) | Revised Budget | Budget | forecast Est | forecast Est | Forecast Est |
|---|----------------|----------------|----------------|----------------|----------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Telecommunications | 42,091 | 55,000 | 56,000 | 57,000 | 58,000 |
| Data Communications | 89,191 | 175,000 | 178,100 | 181,220 | 184,400 |
| ILMS | 48,204 | 130,000 | 117,000 | 119,050 | 121,130 |
| Computer Software & Support | 465,808 | 285,000 | 290,000 | 295,080 | 300,240 |
| Total ICT | 645,294 | 645,000 | 641,100 | 652,350 | 663,770 |
| % of total expenditure | 6.27% | 7.89% | 7.64% | 7.54% | 7.43% |
| Population | 446,359 | 403,869 | 415,621 | 427,390 | 438,658 |
| Expenditure per capita | \$1.45 | \$1.60 | \$1.54 | \$1.53 | \$1.51 |



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 | Revised Budget | Budget | Forecast Est | Forecast Est | Forecast Est |
|---|------------------|------------------|------------------|------------------|------------------|
| | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
| Non-Capital | 351,299 | 358,640 | 361,377 | 367,700 | 374,130 |
| Capital | 1,060,775 | 1,146,373 | 1,098,153 | 1,117,040 | 1,136,260 |
| Total Library Resources | 1,412,074 | 1,505,013 | 1,459,530 | 1,484,740 | 1,510,390 |
| % of total expenditure | 13.71% | 18.41% | 17.39% | 17.15% | 16.92% |
| Population | 446,359 | 403,869 | 415,621 | 427,390 | 438,658 |
| Expenditure per capita | \$3.16 | \$3.73 | \$3.51 | \$3.47 | \$3.44 |
| 2020 State Average Expenditure per Capita | | \$5.78 | | | |



4.0 Non-Financial Resources

The library buildings within the City of Casey are owned and maintained by the Council.

There are five service points in the City of Casey:

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

Casey Cardinia Libraries
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Telephone: 5990 0100
ccl.vic.gov.au
 [@CaseyCardiniaLibraries](https://www.facebook.com/CaseyCardiniaLibraries)
 [@CasCarLibraries](https://twitter.com/CasCarLibraries)