

**Casey
Cardinia
Libraries**

'Inspiring spaces where everyone is free to discover possibilities'

Strategic Resource Plan 2021 – 2025

Endorsed: February 24 February 2021

Updated: 21 April, 2021

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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.

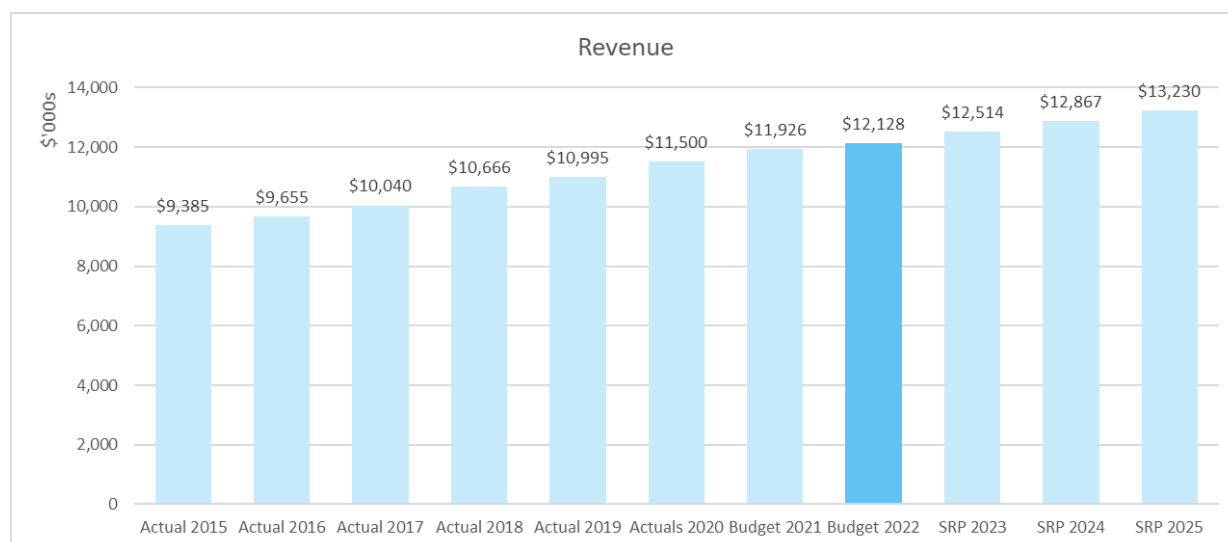
The financial statements have been prepared in accordance with the Local Government Act, maintaining a reporting framework that is consistent with the principles of sound financial management.

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

The 2021-22 budget has been based on the assumption that CCL will be able to operate business as usual from 1 July 2021 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.

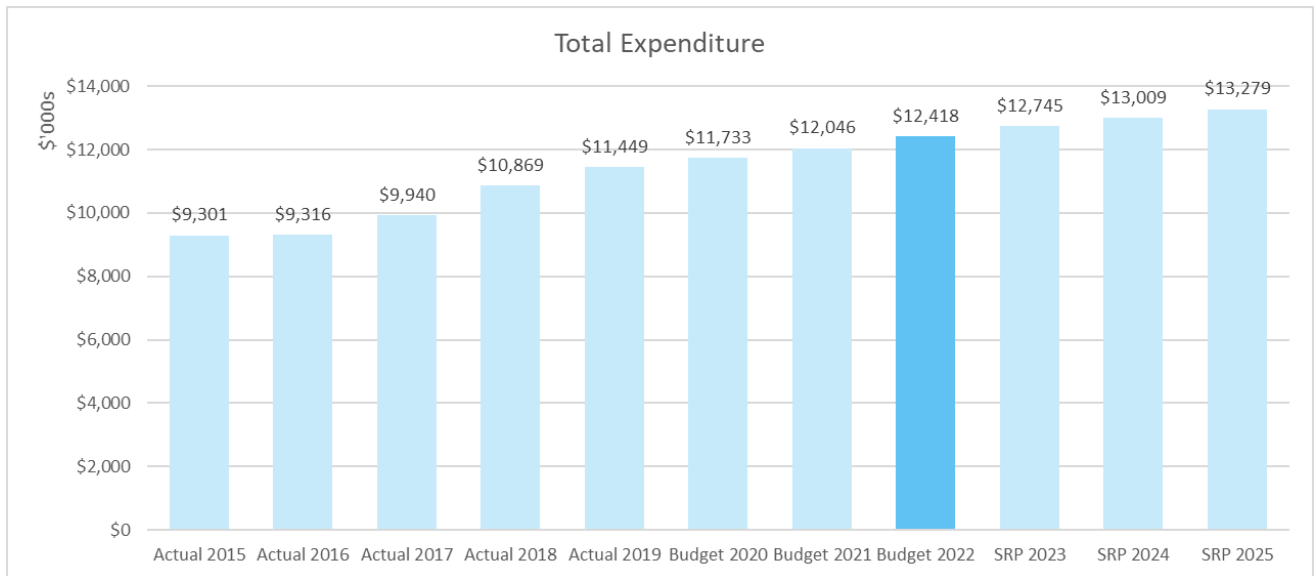
The City of Casey and Cardinia Shire Council acknowledge that the budgeted deficit of \$318,678 for FY2022 will result in a draw down on reserves, to be partially offset by savings achieved throughout the 2020 and 2021 financial years.

	Actuals 2019-20	Budget 2020-21	Budget 2021-22	Forecast Est 2022-23	Forecast Est 2023-24	Forecast Est 2024-25
City of Casey	6,198,639	6,415,592	6,495,948	6,723,306	6,925,005	7,132,755
	54.11%	53.79%	53.56%	53.73%	53.82%	53.92%
Cardinia Shire	2,164,866	2,227,264	2,276,551	2,356,230	2,426,917	2,499,725
	18.90%	18.68%	18.77%	18.83%	18.86%	18.90%
State Government	2,883,244	2,947,127	3,019,025	3,092,694	3,168,178	3,245,521
	25.17%	24.71%	24.89%	24.71%	24.62%	24.53%
CCL - Operations	209,830	336,043	336,906	341,653	346,533	351,549
	1.83%	2.82%	2.78%	2.73%	2.69%	2.66%
Total Income	11,456,579	11,926,026	12,128,430	12,513,883	12,866,633	13,229,550





	2020-21	2021-22	2022-23	2023-24	2024-25
Employee Costs	8,842,315	9,110,268	9,384,974	9,575,407	9,769,918
IT & Communications	737,593	752,345	767,392	782,740	798,394
Promotions & Marketing	135,160	139,766	142,562	145,413	148,321
Administration	572,967	606,218	618,332	630,689	643,293
Library Materials	1,530,653	1,591,879	1,635,815	1,674,762	1,714,643
Furniture & Equipment	227,200	217,474	196,323	200,250	204,255
Total Expenditure	12,045,888	12,417,951	12,745,398	13,009,260	13,278,825



2.0 Financial Statements 2021–2025

Comprehensive Income Statement						
For the Years ending June 30						
	Note	Budget 2020-21	Budget 2021-22	Forecast Est 2022-23	Forecast Est 2023-24	Forecast Est 2024-25
Revenue						
Council Contributions	1	8,642,856	8,772,499	9,079,536	9,351,922	9,632,480
State Government Grants	2	2,771,127	2,839,505	2,909,584	2,981,405	3,055,013
CFC Grant Funding		176,000	179,520	183,110	186,773	190,508
Interest on Investments		37,500	33,750	33,750	33,750	33,750
Other income	3	298,543	303,156	307,903	312,783	317,799
Total Income		11,926,026	12,128,430	12,513,883	12,866,633	13,229,550
Expenditure						
Employee Costs	4	8,842,315	9,110,268	9,384,974	9,575,407	9,769,918
IT & Communications	5	737,593	752,345	767,392	782,740	798,394
Library Materials	6	317,220	382,051	389,692	397,486	405,436
Promotions & Marketing		135,160	139,766	142,562	145,413	148,321
Administration		572,967	606,218	618,332	630,689	643,293
Depreciation		1,430,760	1,456,459	1,359,210	1,405,539	1,456,158
Total Expenditure		12,036,015	12,447,108	12,662,161	12,937,274	13,221,520
Net Gain (loss) disposal of plant & Equipment		0	0	0	0	0
Total comprehensive result		(109,989)	(318,678)	(148,278)	(70,640)	8,030

Balance Sheet
As at June 30

	Budget	Budget	Forecast	Forecast	Forecast
	2020-21	2021-22	Est	Est	Est
	\$	\$	\$	\$	\$
ASSETS					
Current Assets					
Cash Asset	70,000	70,000	70,000	70,000	70,000
Financial Assets	3,247,058	2,930,387	2,671,722	2,501,945	2,425,520
Receivables	66,482	50,000	60,000	70,000	80,000
Inventories					
	3,383,540	3,050,387	2,801,722	2,641,945	2,575,520
Non-Current Assets					
Fixed Assets	4,207,555	4,178,398	4,261,634	4,333,621	4,390,926
Right-of-use assets	131,755	107,783	83,811	59,839	35,867
TOTAL ASSETS	7,722,849	7,336,567	7,147,167	7,035,405	7,002,313
LIABILITIES					
Current Liabilities					
Payables	526,226	430,495	360,498	307,786	255,190
Lease Liabilities	26,661	26,661	26,661	26,661	26,661
Employee Entitlements	1,590,912	1,638,640	1,687,799	1,721,555	1,755,986
	2,143,800	2,095,796	2,074,958	2,056,002	2,037,837
Non-Current Liabilities					
Employee Entitlements	110,563	113,880	117,297	119,643	122,035
Lease Liabilities	109,477	86,560	62,859	38,348	12,998
TOTAL LIABILITIES	2,363,840	2,296,236	2,255,114	2,213,992	2,172,870
NET ASSETS	5,359,009	5,040,331	4,892,053	4,821,413	4,829,443
EQUITY					
Members Contribution on Formation	2,051,239	2,051,239	2,051,239	2,051,239	2,051,239
Accumulated Surplus	3,307,770	2,989,092	2,840,814	2,770,174	2,778,204
TOTAL EQUITY	5,359,009	5,040,331	4,892,053	4,821,413	4,829,443

Statement of Change in Equity			
As at June 30			
	Total	Accumulated Surplus (deficit)	Member Contribution on Formation
2021			
Bal at the beginning of the financial year	5,468,998	3,417,759	2,051,239
Comprehensive result	(109,989)	(109,989)	
Balance at end of financial year	5,359,009	3,307,770	2,051,239
2022			
Bal at the beginning of the financial year	5,359,009	3,307,770	2,051,239
Comprehensive result	(318,678)	(318,678)	
Balance at end of financial year	5,040,331	2,989,092	2,051,239
2023			
Bal at the beginning of the financial year	5,040,331	2,989,092	2,051,239
Comprehensive result	(148,278)	(148,278)	
Balance at end of financial year	4,892,053	2,840,814	2,051,239
2024			
Bal at the beginning of the financial year	4,892,053	2,840,814	2,051,239
Comprehensive result	(70,640)	(70,640)	
Balance at end of financial year	4,821,413	2,770,174	2,051,239
2025			
Bal at the beginning of the financial year	4,821,413	2,770,174	2,051,239
Comprehensive result	8,030	8,030	
Balance at end of financial year	4,829,443	2,778,204	2,051,239

Statement of Capital Works For the Years ending June 30						
	Note	Budget 2020-21	Budget 2021-22	Forecast Est 2022-23	Forecast Est 2023-24	Forecast Est 2024-25
Capital Expenditure						
Library Materials	6	1,213,433	1,209,828	1,246,123	1,277,276	1,309,208
Motor Vehicles		38,500	0	0	0	0
Furniture & Equipment **		188,700	217,474	196,323	200,250	204,255
		1,440,633	1,427,302	1,442,446	1,477,526	1,513,463

Statement of Human Resources For the four years ending June 30						
	Budget 2020-21	Budget 2021-22	Forecast Est 2022-23	Forecast Est 2023-24	Forecast Est 2024-25	
Staff Expenditure						
Employee costs - Operating	8,842,315	9,110,268	9,384,974	9,575,407	9,769,918	
Total Staff Expenditure	8,842,315	9,110,268	9,384,974	9,575,407	9,769,918	
	EFT	EFT	EFT	EFT	EFT	
Staff Numbers	98	96	96	96	96	
Permanent full time	29	34	34	34	34	
Permanent part time	123	128	128	128	128	



Statement of Cash Flows

Year ended June 30, 2021-2025

	Budget 2020-21 \$	Budget 2021-22 \$	Forecast Est 2022-23 \$	Forecast Est 2023-24 \$	Forecast Est 2024-25 \$
Cash Flow from Operating Activities					
Income from:					
Council Contributions	8,642,856	8,772,499	9,079,536	9,351,922	9,632,480
Government Grants	2,947,127	3,019,025	3,092,694	3,168,178	3,245,521
Interest Income	37,500	33,750	33,750	33,750	33,750
Overdue Fines	0	0	0	0	0
Other Income	298,543	303,156	307,903	312,783	317,799
	11,926,026	12,128,430	12,513,883	12,866,633	13,229,550
Payments for:					
Employee Costs	8,842,315	9,110,268	9,384,974	9,575,407	9,769,918
Library Materials	317,220	382,051	389,692	397,486	405,436
Computer Services	737,593	752,345	767,392	782,740	798,394
Other Costs	735,277	773,134	788,044	803,252	818,764
	10,632,405	11,017,799	11,330,102	11,558,885	11,792,512
Net Cash Inflow from Operating Activities	1,293,621	1,110,631	1,183,781	1,307,749	1,437,038
Cash Flow from Investing Activities					
Payments for:					
Proceeds for sale of Plant & Equipment	0	0	0	0	0
Payment for Books, Furniture, Plant & Equipment	(1,440,633)	(1,427,302)	(1,442,446)	(1,477,526)	(1,513,463)
Net Cash (Outflow) from Investing Activities	(1,440,633)	(1,427,302)	(1,442,446)	(1,477,526)	(1,513,463)
Net Increase/Decrease in Cash	(147,011)	(316,671)	(258,665)	(169,777)	(76,425)
Cash at the beginning of the year	3,464,069	3,317,058	3,000,387	2,741,722	2,571,945
Cash Held at End of Year	3,317,058	3,000,387	2,741,722	2,571,945	2,495,520



3.0 Notes to the Strategic Resource Plan Financial Report 2021-2025

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 2020. (ABS figures released 25 March 2021).

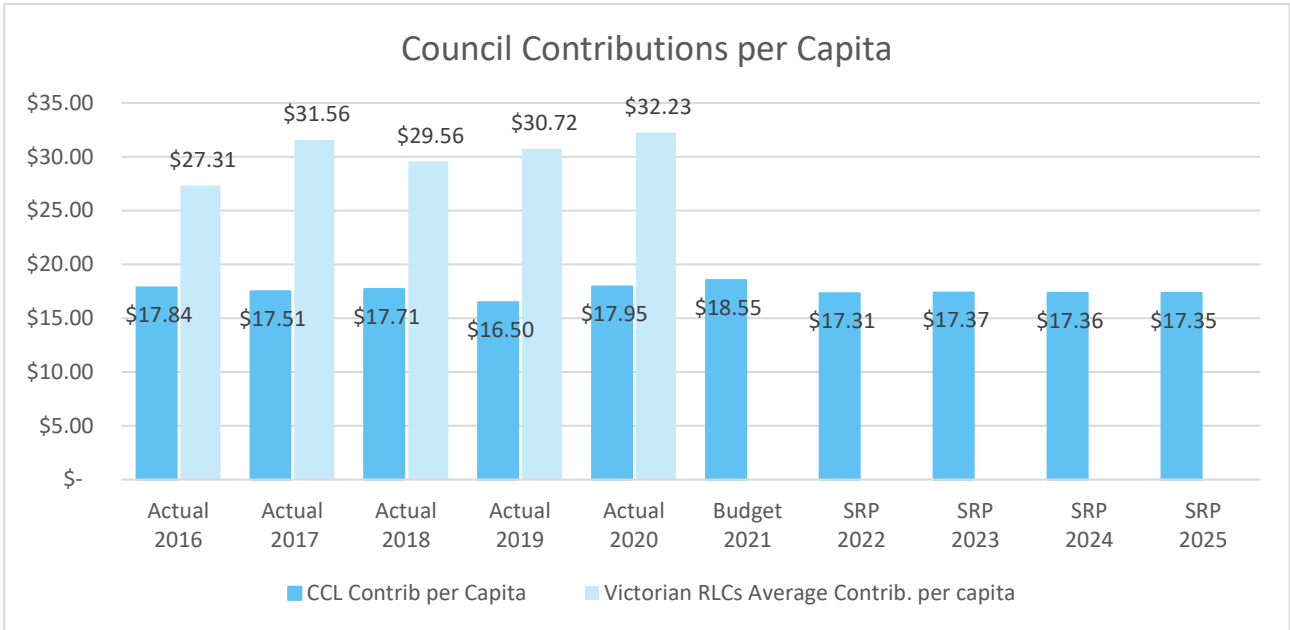
Contribution Allocation	Casey	Cardinia
Population	75.833%	24.167%
Usage	72.265%	27.735%
Average	74.049%	25.951%

Population	Budget 2020-21	Budget 2021-22	Forecast Est 2022-23	Forecast Est 2023-24	Forecast Est 2024-25
City of Casey	353,872	380,531	390,793	401,012	411,719
Cardinia Shire	112,159	126,184	131,834	137,700	143,566
	466,031	506,715	522,627	538,712	555,285

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

Councils Contribution	Budget 2020-21	Budget 2021-22	Forecast Est 2022-23	Forecast Est 2023-24	Forecast Est 2024-25
Population	466,031	506,715	522,627	538,712	555,285
Councils Contribution	8,642,856	8,772,499	9,079,536	9,351,922	9,632,480
Average Contrib per Capita	\$18.55	\$17.31	\$17.37	\$17.36	\$17.35
2020 Victorian RLCs Average Contribution per capita					\$ 32.23

*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, 2021. The state funding is primarily calculated on population and in FY2020 & FY2021 received a 2.5% increase.

State Funding	Budget	Budget	Forecast	Forecast	Forecast
	2020-21	2021-22	Est 2022-23	Est 2023-24	Est 2024-25
Population	466,031	506,715	522,627	538,712	555,285
State Funding	2,947,127	3,019,025	3,092,694	3,168,178	3,245,521
Average Contrib per Capita	\$6.32	\$5.96	\$5.92	\$5.88	\$5.84

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 2022 budget have been based on CCL being able to operate business as usual from 1 July 2021.

Not included in the 2022 budget is an additional funding call from Vision Super for Defined Benefits. The VBI of 104.5% as at 30 September 2020 satisfies APRA's Superannuation Prudential Standard 160 (SPS 160) and a funding call is not anticipated at this time. The next scheduled actuarial investigation carried out by the Fund Actuary is as at 30 June 2020, and was due to be completed by 31 December 2020. It has not been distributed at this point.

Human Resources	Budget	Budget	Forecast Est	Forecast Est	Forecast Est
	2020-21	2021-22	2022-23	2023-24	2024-25
Employee Costs	8,842,315	9,110,268	9,384,974	9,575,407	9,769,918
Total Staffing EFT	98	96	96	96	96
% of total expenditure	73.41%	73.36%	73.63%	73.60%	73.58%
Population	466,031	506,715	522,627	538,712	555,285
Expenditure per capita	\$18.97	\$17.98	\$17.96	\$17.77	\$17.59
2020 State Average Expenditure per capita					\$26.37

4 Information & Communications Technology (ICT)

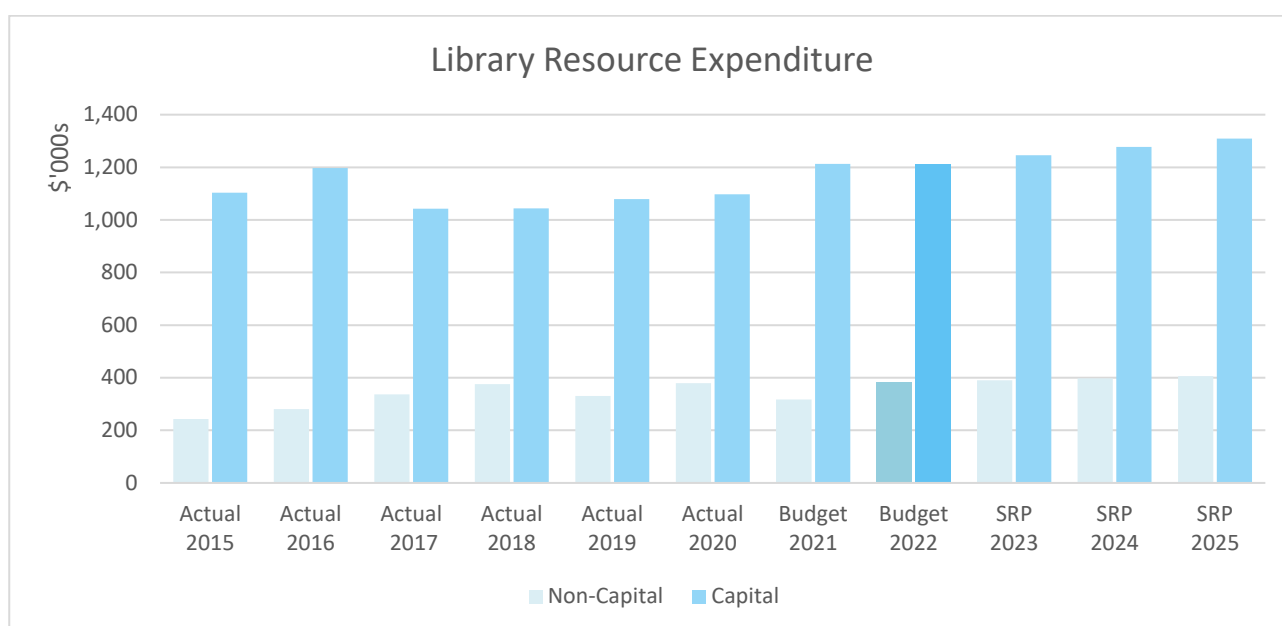
The ICT road map informs investment in new the products and platforms used by CCL over the life of the Library Plan. CCL has aligned the operational and capital expenditure budget to reflect the current operational requirements of the organisation and allow greater flexibility in service delivery.

Information & Communications Technology (ICT)	Budget	Budget	Forecast	Forecast	Forecast
	2020-21	2021-22	Est 2022-23	Est 2023-24	Est 2024-25
Telecommunications	36,225	36,950	37,688	38,442	39,211
Data Communications	265,200	270,504	275,914	281,432	287,061
ILMS	187,680	191,434	195,262	199,168	203,151
Computer Software & Support	248,488	253,458	258,527	263,697	268,971
Total ICT	737,593	752,345	767,392	782,740	798,394
% of total expenditure	6.94%	6.83%	6.77%	6.77%	6.77%
Population	466,031	506,715	522,627	538,712	555,285
Expenditure per capita	\$1.58	\$1.48	\$1.47	\$1.45	\$1.44

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	Budget	Forecast Est	Forecast Est	Forecast Est
	2020-21	2021-22	2022-23	2023-24	2024-25
Non-Capital	317,220	382,051	389,692	397,486	405,436
Capital	1,213,433	1,209,828	1,246,123	1,277,276	1,309,208
Total Library Resources	1,530,653	1,591,879	1,635,815	1,674,762	1,714,643
% of total expenditure	14.40%	14.45%	14.44%	14.49%	14.54%
Population	466,031	506,715	522,627	538,712	555,285
Expenditure per capita	\$3.28	\$3.14	\$3.13	\$3.11	\$3.09
2020 State Average Expenditure per Capita					\$6.06





Member Council Contributions 2021-2025

Contribution Allocation	2020-21			2021-22			2022-23			2023-24			2024-25		
	Total	Casey	Cardinia	Total	Casey	Cardinia	Total	Casey	Cardinia	Total	Casey	Cardinia	Total	Casey	Cardinia
Contribution Split		74.230%	25.770%		74.049%	25.951%		74.049%	25.951%		74.049%	25.951%		74.049%	25.951%
Income															
Operations Income	298,543	221,609	76,935	303,156	224,484	78,672	307,903	227,999	79,904	312,783	231,613	81,170	317,799	235,327	82,472
Interest on Investments	37,500	27,836	9,664	33,750	24,992	8,758	33,750	24,992	8,758	33,750	24,992	8,758	33,750	24,992	8,758
CFC funding	176,000	130,645	45,355	179,520	132,933	46,587	183,110	135,591	47,519	186,773	138,303	48,469	190,508	141,069	49,439
Sub Total	512,043	380,090	131,954	516,426	382,408	134,018	524,763	388,582	136,181	533,306	394,908	138,398	542,057	401,388	140,669
State Government Funding															
Premiers Reading Challenge	60,000	44,538	15,462	60,600	44,874	15,726	61,206	45,322	15,884	61,818	45,776	16,042	62,436	46,233	16,203
State Subsidy	2,575,571	1,911,846	663,725	2,639,960	1,954,864	685,096	2,705,959	2,003,736	702,223	2,773,608	2,053,829	719,779	2,842,948	2,105,175	737,774
Local Priorities	135,556	100,623	34,933	138,945	102,888	36,058	142,419	105,460	36,959	145,979	108,096	37,883	149,629	110,799	38,830
Total State Funding	2,771,127	2,057,008	714,119	2,839,505	2,102,625	736,880	2,909,584	2,154,518	755,066	2,981,405	2,207,701	773,705	3,055,013	2,262,207	792,806
Expenditure															
Employee Costs	8,842,315	6,563,650	2,278,665	9,110,268	6,746,063	2,364,206	9,384,974	6,949,479	2,435,495	9,575,407	7,090,493	2,484,914	9,769,918	7,234,527	2,535,392
IT & Communications	737,593	547,515	190,078	752,345	557,104	195,241	767,392	568,246	199,146	782,740	579,611	203,129	798,394	591,203	207,191
Library Materials	317,220	235,472	81,748	382,051	282,905	99,146	389,692	288,563	101,129	397,486	294,334	103,152	405,436	300,221	105,215
Programs & Marketing	135,160	100,329	34,831	139,766	103,496	36,271	142,562	105,566	36,996	145,413	107,677	37,736	148,321	109,830	38,491
Administration	572,967	425,313	147,654	606,218	448,898	157,320	618,332	457,869	160,463	630,689	467,019	163,670	643,293	476,352	166,941
	10,605,255	7,872,281	2,732,974	10,990,649	8,138,465	2,852,183	11,302,952	8,369,723	2,933,229	11,531,735	8,539,134	2,992,600	11,765,362	8,712,133	3,053,229
Capital Expenditure															
Library Material	1,213,433	900,731	312,702	1,209,828	895,866	313,962	1,246,123	922,742	323,381	1,277,276	945,810	331,466	1,309,208	969,455	339,753
Motor Vehicles	38,500	28,579	9,921	0	0	0	0	0	0	0	0	0	0	0	0
Furniture & Equipment	188,700	140,072	48,628	217,474	161,037	56,437	196,323	145,376	50,948	200,250	148,283	51,967	204,255	151,249	53,006
	1,440,633	1,069,382	371,251	1,427,302	1,056,903	370,399	1,442,446	1,068,117	374,329	1,477,526	1,094,093	383,433	1,513,463	1,120,704	392,759
Total Expenses Core Library Service	12,045,888	8,941,662	3,104,225	12,417,951	9,195,368	3,222,582	12,745,398	9,437,840	3,307,558	13,009,260	9,633,227	3,376,033	13,278,825	9,832,837	3,445,988
Population	416,064	316,233	99,831	506,715	380,531	126,184	522,627	390,793	131,834	538,712	401,012	137,700	555,285	411,719	143,566
Council Cont Prev Yr	8,363,505	6,198,639	2,164,866	8,642,856	6,415,592	2,227,264	8,772,499	6,495,948	2,276,551	9,079,536	6,723,306	2,356,230	9,351,922	6,925,005	2,426,917
Council Cont	8,642,856	6,415,592	2,227,264	8,772,499	6,495,948	2,276,551	9,079,536	6,723,306	2,356,230	9,351,922	6,925,005	2,426,917	9,632,480	7,132,755	2,499,725
Council Contrib. increase on prior year	3.34%	3.50%	2.88%	1.50%	1.25%	2.21%	3.50%	3.50%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%

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

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