

**Casey  
Cardinia  
Libraries**

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

# **Budget 2022–2023**

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 2022–2023 budget has been developed in consultation with key staff, Board members, and the local community. A draft version was presented to the Board at the November 2021 Board meeting.

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.

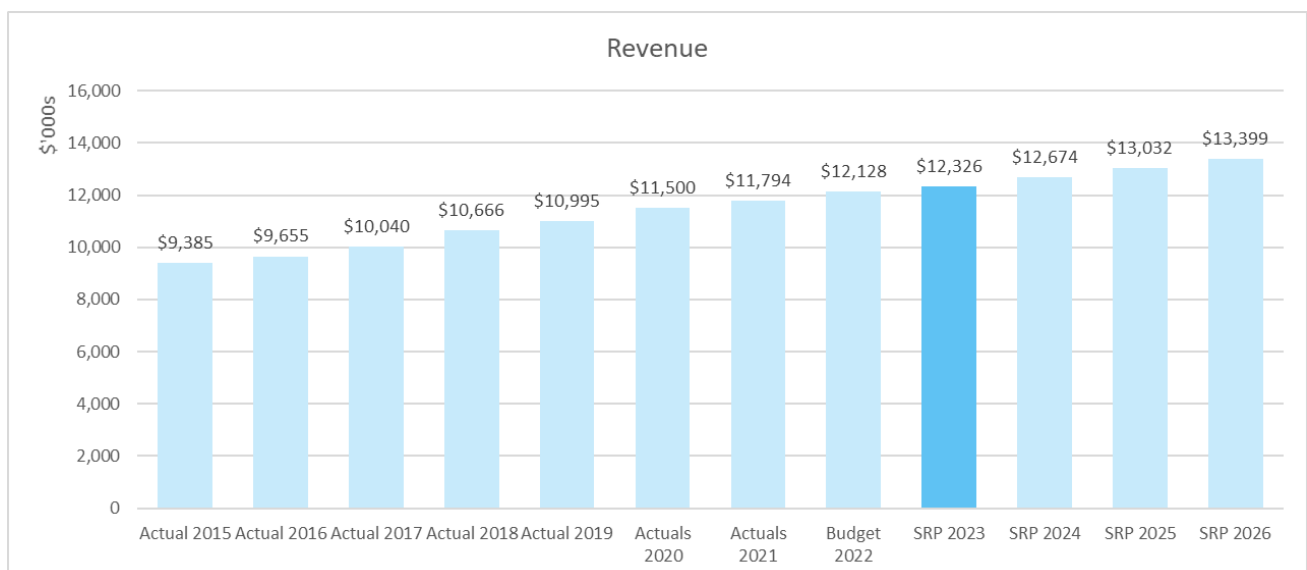
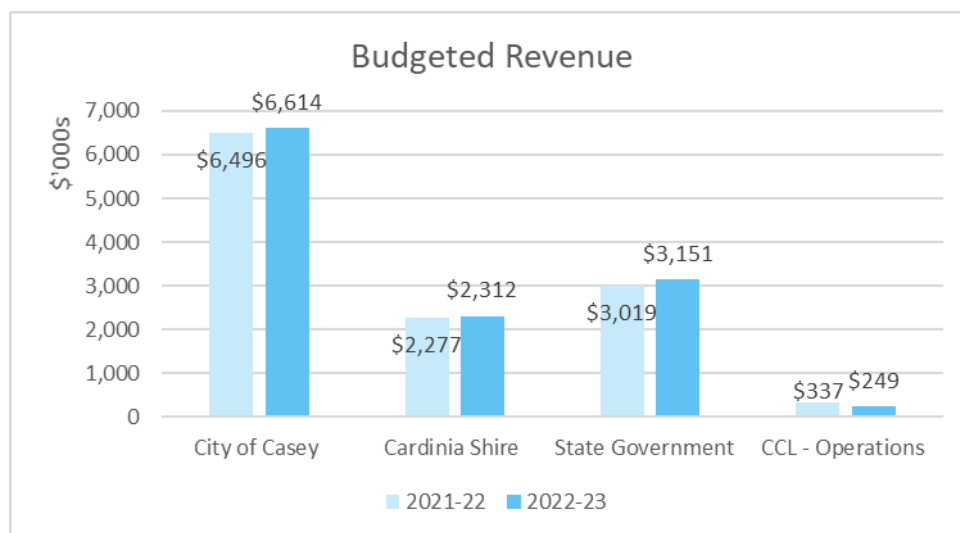
Casey Cardinia Libraries (CCL) is funded by the City of Casey, Cardinia Shire Council and the State Government.

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.

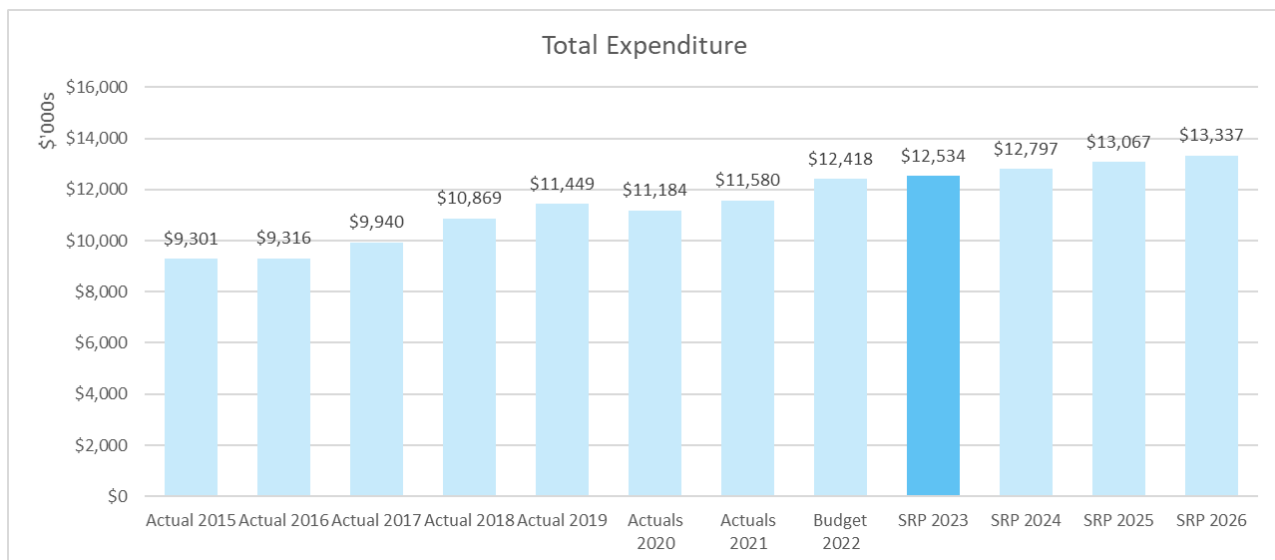
## Income

|                     | Actuals<br>2020-21         | Budget<br>2021-22          | Budget<br>2022-23          |
|---------------------|----------------------------|----------------------------|----------------------------|
| City of Casey       | 6,415,592<br><i>54.36%</i> | 6,495,948<br><i>53.56%</i> | 6,614,090<br><i>53.66%</i> |
| Cardinia Shire      | 2,227,264<br><i>18.87%</i> | 2,276,551<br><i>18.77%</i> | 2,311,928<br><i>18.76%</i> |
| State Government    | 2,953,965<br><i>25.03%</i> | 3,019,025<br><i>24.89%</i> | 3,150,930<br><i>25.56%</i> |
| CCL - Operations    | 205,884<br><i>1.74%</i>    | 336,907<br><i>2.78%</i>    | 249,075<br><i>2.02%</i>    |
| <b>Total Income</b> | <b>11,802,705</b>          | <b>12,128,430</b>          | <b>12,326,022</b>          |



## Expenditure

|                        | Actuals    | Budget     | Budget     |
|------------------------|------------|------------|------------|
|                        | 2020-21    | 2021-22    | 2022-23    |
| Employee Costs         | 8,385,771  | 9,110,268  | 9,263,795  |
| IT & Communications    | 796,262    | 752,345    | 765,500    |
| Promotions & Marketing | 155,786    | 139,766    | 142,215    |
| Administration         | 488,213    | 606,218    | 529,865    |
| Library Materials      | 1,521,186  | 1,591,879  | 1,635,815  |
| Furniture & Equipment  | 232,418    | 217,474    | 196,324    |
| Total Expenditure      | 11,579,636 | 12,417,950 | 12,533,514 |



## 2.0 Budgeted Financial Statements 2022–2023

| Comprehensive Income Statement<br>For the Years ending June 30 |      |                   |                   |
|--|------|-------------------|-------------------|
|  | Note | Budget<br>2021–22 | Budget<br>2022–23 |
| <b>Revenue</b>   |      |                   |                   |
| Council Contributions  | 1    | 8,772,498         | 8,926,017         |
| State Government Grants  | 2    | 2,839,505         | 2,965,433         |
| CFC Grant Funding  |      | 179,520           | 185,497           |
| Interest on Investments  |      | 33,750            | 15,750            |
| Other income   | 3    | 303,157           | 233,325           |
| Total Income   |      | 12,128,430        | 12,326,022        |
| <b>Expenditure</b>   |      |                   |                   |
| Employee Costs   | 4    | 9,110,268         | 9,263,795         |
| CFC Expenditure  |      | 170,395           | 174,983           |
| IT & Communications  | 5    | 752,345           | 765,500           |
| Library Materials  | 6    | 382,051           | 389,692           |
| Promotions & Marketing   |      | 139,766           | 142,215           |
| Administration   |      | 606,218           | 529,865           |
| Depreciation   |      | 1,456,459         | 1,332,813         |
| Total Expenditure  |      | 12,447,107        | 12,423,881        |
| Net Gain(loss) disposal of plant &<br>Equipment                |      | 0                 | 0                 |
| Total comprehensive result                                     |      | (318,677)         | (97,859)          |





| Balance Sheet                     |                  |                  |
|-----------------------------------|------------------|------------------|
| As at June 30                     |                  |                  |
|                                   | Budget           | Budget           |
|                                   | 2021-22          | 2022-23          |
|                                   | \$               | \$               |
| <b>ASSETS</b>                     |                  |                  |
| <b>Current Assets</b>             |                  |                  |
| Cash Asset                        | 70,000           | 70,000           |
| Financial Assets                  | 2,930,387        | 3,309,142        |
| Receivables                       | 50,000           | 60,000           |
| Inventories                       |                  |                  |
|                                   | 3,050,387        | 3,439,142        |
| <b>Non-Current Assets</b>         |                  |                  |
| Fixed Assets                      | 4,178,398        | 4,288,031        |
| Right-of-use assets               | 107,783          | 83,811           |
| <b>TOTAL ASSETS</b>               | <b>7,336,567</b> | <b>7,810,983</b> |
| <b>LIABILITIES</b>                |                  |                  |
| <b>Current Liabilities</b>        |                  |                  |
| Payables                          | 430,495          | 420,535          |
| Lease Liabilities                 | 26,661           | 26,661           |
| Employee Entitlements             | 1,638,640        | 1,811,256        |
|                                   | 2,095,796        | 2,258,452        |
| <b>Non-Current Liabilities</b>    |                  |                  |
| Employee Entitlements             | 113,880          | 162,312          |
| Lease Liabilities                 | 86,560           | 62,859           |
| <b>TOTAL LIABILITIES</b>          | <b>2,296,236</b> | <b>2,483,623</b> |
|                                   |                  |                  |
| <b>NET ASSETS</b>                 | <b>5,040,331</b> | <b>5,327,360</b> |
|                                   |                  |                  |
| <b>EQUITY</b>                     |                  |                  |
| Members Contribution on Formation | 2,051,239        | 2,051,239        |
| Accumulated Surplus               | 2,989,092        | 3,276,121        |
| <b>TOTAL EQUITY</b>               | <b>5,040,331</b> | <b>5,327,360</b> |

**Statement of Change in Equity**  
**As at June 30**

|  | Total            | Accumulated<br>Surplus<br>(deficit) | Member<br>Contribution<br>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>                       |

**Statement of Capital Works**  
**For the Years ending June 30**

|                            | Budget<br>2021-22 | Budget<br>2022-23 |
|----------------------------|-------------------|-------------------|
| <b>Capital Expenditure</b> |                   |                   |
| Library Materials          | 1,209,828         | 1,246,123         |
| Motor Vehicles             | 0                 | 0                 |
| Furniture & Equipment **   | 217,474           | 196,324           |
|                            | <b>1,427,302</b>  | <b>1,442,446</b>  |

**Statement of Human Resources**  
**For the years ending June 30**

|                                | Budget<br>2021-22 | Budget<br>2022-23 |
|--------------------------------|-------------------|-------------------|
| <b>Staff Expenditure</b>       |                   |                   |
| Employee costs - Operating     | 9,110,268         | 9,263,795         |
| <b>Total Staff Expenditure</b> | <b>9,110,268</b>  | <b>9,263,795</b>  |
|                                | EFT               | EFT               |
| Staff Numbers                  | 96                | 96                |
| Permanent full time            | 34                | 32                |
| Permanent part time            | 128               | 133               |

| Statement of Cash Flows                             |                         |                         |
|---|-------------------------|-------------------------|
| Year ended June 30                                  |                         |                         |
|   | Budget<br>2021-22<br>\$ | Budget<br>2022-23<br>\$ |
| <b>Cash Flow from Operating Activities</b>          |                         |                         |
| <b>Income from:</b>                                 |                         |                         |
| Council Contributions                               | 8,772,498               | 8,926,017               |
| Government Grants                                   | 3,019,025               | 3,150,930               |
| Interest Income                                     | 33,750                  | 15,750                  |
| Overdue Fines                                       | 0                       | 0                       |
| Other Income  | 303,157                 | 233,325                 |
|   | 12,128,430              | 12,326,022              |
| <b>Payments for:</b>                                |                         |                         |
| Employee Costs                                      | 9,110,268               | 9,263,795               |
| Library Materials                                   | 382,051                 | 389,692                 |
| Computer Services                                   | 752,345                 | 765,500                 |
| Other Costs   | 773,134                 | 699,230                 |
|   | 11,017,798              | 11,118,217              |
| Net Cash Inflow from Operating Activities           | 1,110,632               | 1,207,805               |
| <b>Cash Flow from Investing Activities</b>          |                         |                         |
| Payments for:                                       |                         |                         |
| Proceeds for sale of Plant & Equipment              | 0                       | 0                       |
| Payment for Books, Furniture, Plant & Equipment     | (1,427,302)             | (1,442,446)             |
| <b>Net Cash (Outflow) from Investing Activities</b> | <b>(1,427,302)</b>      | <b>(1,442,446)</b>      |
| Net Increase/Decrease in Cash                       | (316,670)               | (234,642)               |
| Cash at the beginning of the year                   | 3,930,454               | 3,613,784               |
| <b>Cash Held at End of Year</b>                     | <b>3,613,784</b>        | <b>3,379,142</b>        |

## 3.0 Notes to the Budgeted Financial Statements 2022–2023

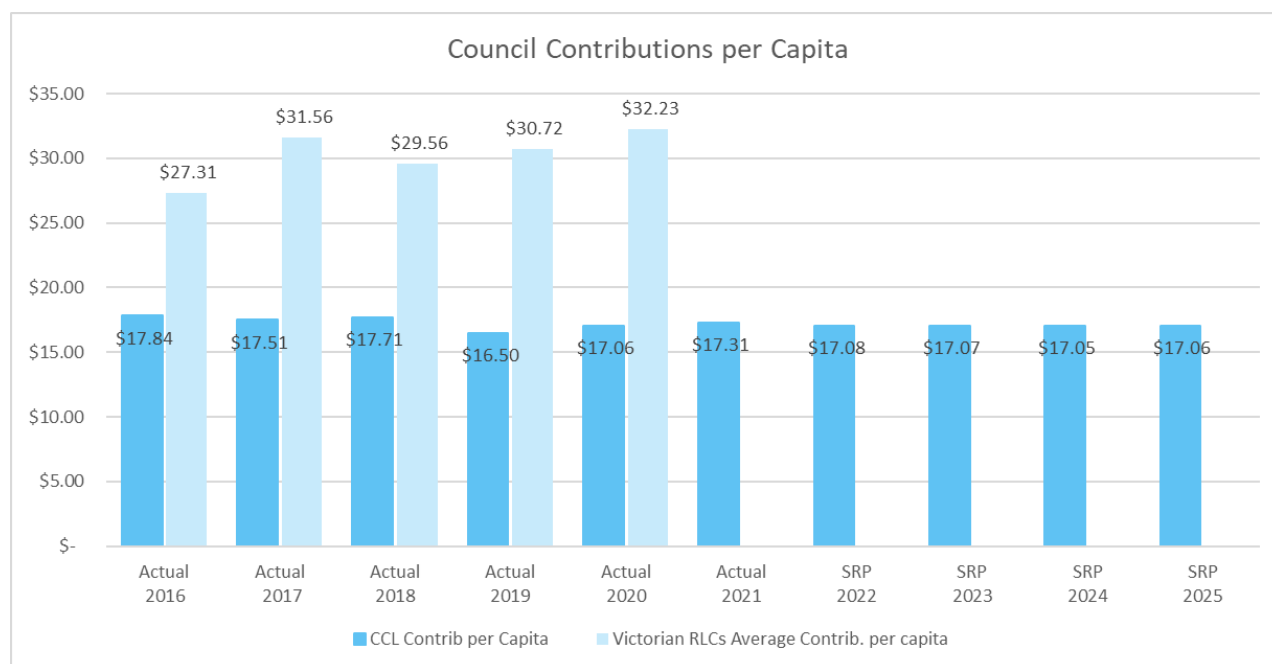
### 1 – Council Contributions

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%  |

| Councils Contribution      | Budget<br>2021–22 | Budget<br>2022–23 |
|----------------------------|-------------------|-------------------|
| Population                 | 506,715           | 522,627           |
| Councils Contribution      | 8,772,498         | 8,926,017         |
| Average Contrib per Capita | \$17.31           | \$17.08           |

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



## 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    | Budget    |
|----------------------------|-----------|-----------|
|                            | 2021-22   | 2022-23   |
| Population                 | 506,715   | 522,627   |
| State Funding              | 3,019,025 | 3,150,930 |
| Average Contrib per Capita | \$ 5.96   | \$ 6.03   |

## 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    | Budget    |
|---|-----------|-----------|
|   | 2021-22   | 2022-23   |
| Employee Costs                            | 9,110,268 | 9,263,795 |
| Total Staffing EFT                        | 96        | 96        |
| % of total expenditure                    | 73.36%    | 73.91%    |
| Population                                | 506,715   | 522,627   |
| Expenditure per capita                    | \$17.98   | \$17.73   |
| 2020 State Average Expenditure per capita |           | \$25.09   |

#### 4 – Information & Communications Technology (ICT)

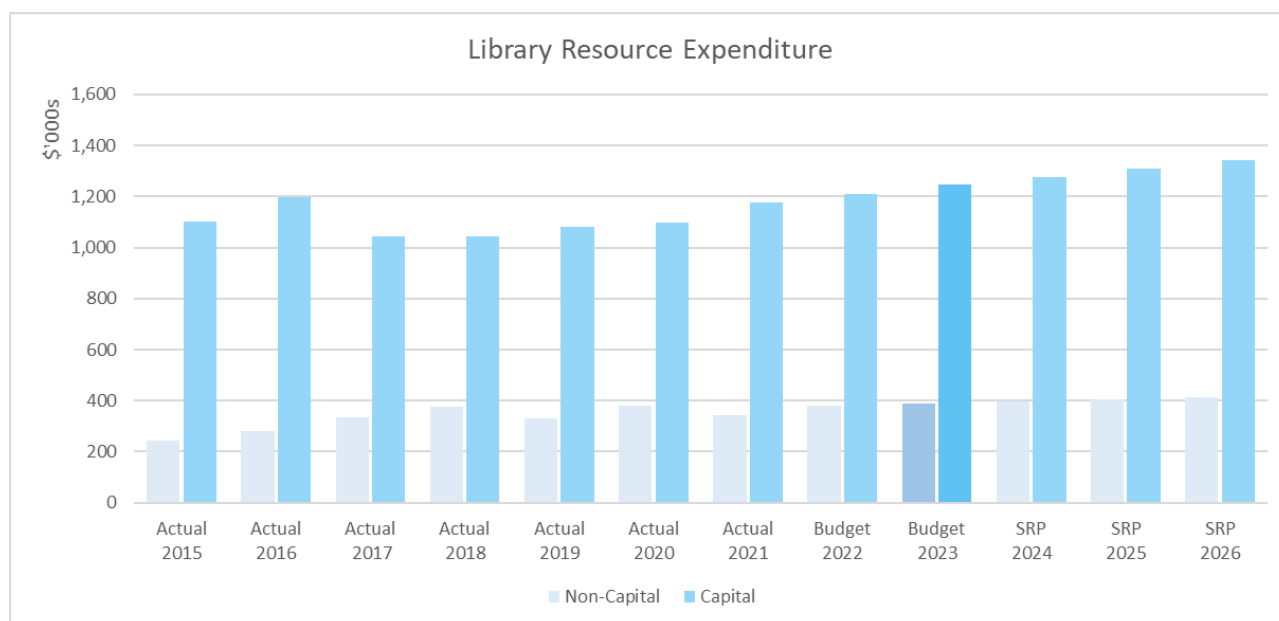
The ICT road map informs investment in new the products and platforms used by CCL over the life of the Library Plan. CCL has aligned the operational and capital expenditure budget to reflect the current operational requirements of the organisation and allow greater flexibility in service delivery.

| Information & Communications Technology (ICT) | Budget<br>2021-22 | Budget<br>2022-23 |
|---|-------------------|-------------------|
| Telecommunications                            | 36,950            | 50,000            |
| Data Communications                           | 270,504           | 300,000           |
| ILMS  | 191,434           | 100,000           |
| Computer Software & Support                   | 253,458           | 315,500           |
| <b>Total ICT</b>                              | <b>752,345</b>    | <b>765,500</b>    |
| <br>  |                   |                   |
| % of total expenditure                        | 6.83%             | 6.89%             |
| Population                                    | 506,715           | 522,627           |
| Expenditure per capita                        | \$1.48            | \$1.46            |

## 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.

| <b>Library Resources</b>                  | <b>Budget<br/>2021-22</b> | <b>Budget<br/>2022-23</b> |
|---|---------------------------|---------------------------|
| Non-Capital                               | 382,051                   | 389,692                   |
| Capital                                   | 1,209,828                 | 1,246,123                 |
| <b>Total Library Resources</b>            | <b>1,591,879</b>          | <b>1,635,815</b>          |
| % of total expenditure                    | 14.45%                    | 14.71%                    |
| Population                                | 506,715                   | 522,627                   |
| Expenditure per capita                    | \$3.14                    | \$3.13                    |
| 2020 State Average Expenditure per Capita |                           | \$5.78                    |



## 4.0 Member Council Contributions 2022-2023

|   | 2021-22          |                  |                  | 2022-23          |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Contribution Allocation                 | 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>Income</b>                           |                  |                  |                  |                  |                  |                  |
| Operations Income                       | 303,157          | 224,484          | 78,672           | 233,325          | 172,891          | 60,433           |
| Interest on Investments                 | 33,750           | 24,992           | 8,758            | 15,750           | 11,671           | 4,079            |
| CFC funding                             | 179,520          | 132,933          | 46,587           | 185,497          | 137,452          | 48,046           |
| Sub Total                               | 516,427          | 382,409          | 134,018          | 434,572          | 322,013          | 112,558          |
| <b>State Government Funding</b>         |                  |                  |                  |                  |                  |                  |
| Premiers Reading Challenge              | 60,600           | 44,874           | 15,726           | 61,206           | 45,353           | 15,853           |
| State Subsidy                           | 2,639,960        | 1,954,864        | 685,096          | 2,759,016        | 2,044,403        | 714,613          |
| Local Priorities                        | 138,945          | 102,888          | 36,058           | 145,211          | 107,600          | 37,611           |
| Total State Funding                     | 2,839,505        | 2,102,625        | 736,880          | 2,965,433        | 2,197,356        | 768,077          |
| <b>Expenditure</b>                      |                  |                  |                  |                  |                  |                  |
| Employee Costs                          | 9,110,268        | 6,746,063        | 2,364,206        | 9,263,795        | 6,864,380        | 2,399,416        |
| IT & Communications                     | 752,345          | 557,104          | 195,241          | 765,500          | 567,228          | 198,272          |
| Library Materials                       | 382,051          | 282,905          | 99,146           | 389,692          | 288,758          | 100,934          |
| Programs & Marketing                    | 139,766          | 103,496          | 36,271           | 142,215          | 105,380          | 36,835           |
| Administration                          | 606,218          | 448,898          | 157,320          | 529,865          | 392,625          | 137,240          |
|   | 10,990,648       | 8,138,465        | 2,852,183        | 11,091,067       | 8,218,370        | 2,872,697        |
| <b>Capital Expenditure</b>              |                  |                  |                  |                  |                  |                  |
| Library Material                        | 1,209,828        | 895,866          | 313,962          | 1,246,123        | 923,365          | 322,758          |
| Motor Vehicles                          | 0                | 0                | 0                | 0                | 0                | 0                |
| Furniture & Equipment                   | 217,474          | 161,037          | 56,437           | 196,324          | 145,474          | 50,850           |
|   | 1,427,302        | 1,056,903        | 370,399          | 1,442,446        | 1,068,838        | 373,608          |
| Total Expenses Core Library Service     | 12,417,950       | 9,195,368        | 3,222,582        | 12,533,514       | 9,287,208        | 3,246,305        |
| Population                              | 416,064          | 316,233          | 99,831           | 522,627          | 390,793          | 131,834          |
| Council Cont Prev Yr                    | 8,642,856        | 6,415,592        | 2,227,264        | 8,772,498        | 6,495,948        | 2,276,551        |
| <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> |
| Council Contrib. increase on prior year | 1.50%            | 1.25%            | 2.21%            | 1.75%            | 1.82%            | 1.55%            |



## 5.0 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

## 6.0 Schedule of Fees and Charges: 2022–2023

1. Replacement membership cards: \$3.30 to replace a lost card.
2. Replacement single disks (from sets): A standard **\$17.00** per CD is made for the replacement of each individual damaged or lost CD from any talking book set.
3. Lost or damaged items: A charge is made to replace the item, based on the retail price. (*GST inclusive*). Applications for refund for items valued at more than \$10.00 must be accompanied by the receipt. Minor damage incurs a charge of \$3.30.
4. Libraries Victoria Lost or damaged processing: \$5.00 processing fee to cover the administration costs associated with lost/damaged items belonging to other libraries.
5. Computers and Electronic Resources: Access to information via library computers, ie. the Internet, databases or CD-Roms is free.
6. Photocopying and printing:

| Black & White<br>Photocopying           | Colour Photocopying                        | Scanning              |
|---|--|-----------------------|
| A4 20¢ ( <i>per single sided page</i> ) | A4 \$1.00 ( <i>per single sided page</i> ) | All sizes and colours |
| A3 30¢ ( <i>per single sided page</i> ) | A3 \$1.50 ( <i>per single sided page</i> ) | Free per page         |

7. Inter Library Loans:  
Tertiary/ Special and other charging libraries **\$16.50**  
Victorian Public Libraries and other non-charging public libraries **\$5.00**  
Libraries Victoria Items are free
8. Other Charges:  
Library Bags (New member Free), Replacement Bags **\$2.00**  
Ear Buds **\$2.00**  
USB Sticks **\$10.00**  
Book clubs (per annum) **\$100.00**
9. Library Meeting Room Hire:  
General Rate: **\$30.00 per hour**  
Community Rate: **\$15.00 per hour**  
(Conditions apply – refer to the Bookings Policy)  
  
Creative Rate: **\$15.00 per hour**  
Definition – a special rate for artists who are running workshops for members of the community eg theatre groups, painting classes etc

10. Local History Reproduction Fees:

Contact: Local History Officer

At Cranbourne Library (03) 5990 0150

**Local History Schedule of Reproduction Fees**

As the custodian of the Casey–Cardinia Local History Archive, CCL charges a fee for the reproduction of material held in the Local History Archive. **This fee is not a copyright fee.** CCL does not hold the copyright for all material in the collection. It is the responsibility of the user to obtain permission from the copyright owner.

The fees stated below are for the publication of ONE item for ONE specified purpose. If another use is required, a new application must be made. A consent form outlining the exact purpose of the copied material and acknowledgment of the source must be completed.

All prices are per copy:

| Black & White<br>Photocopying                | Colour Photocopying                             | Digital Image                |
|--|---|------------------------------|
| <b>A4 20¢</b> <i>(per single sided page)</i> | <b>A4 \$1.00</b> <i>(per single sided page)</i> | <b>Hi Resolution \$11.00</b> |
| <b>A3 30¢</b> <i>(per single sided page)</i> | <b>A3 \$1.50</b> <i>(per single sided page)</i> | <b>Low Resolution \$5.50</b> |

Casey Cardinia Libraries  
Locked Bag 2400, Cranbourne, 3977  
Telephone: 5990 0100  
ccl.vic.gov.au  
f @CaseyCardiniaLibraries  
t @CasCarLibraries