

**Casey  
Cardinia  
Libraries**

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

# **Budget 2022-2023**

Updated: 12 April 2022

Endorsed: 27 April 2022

Adopted: 22 June 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.

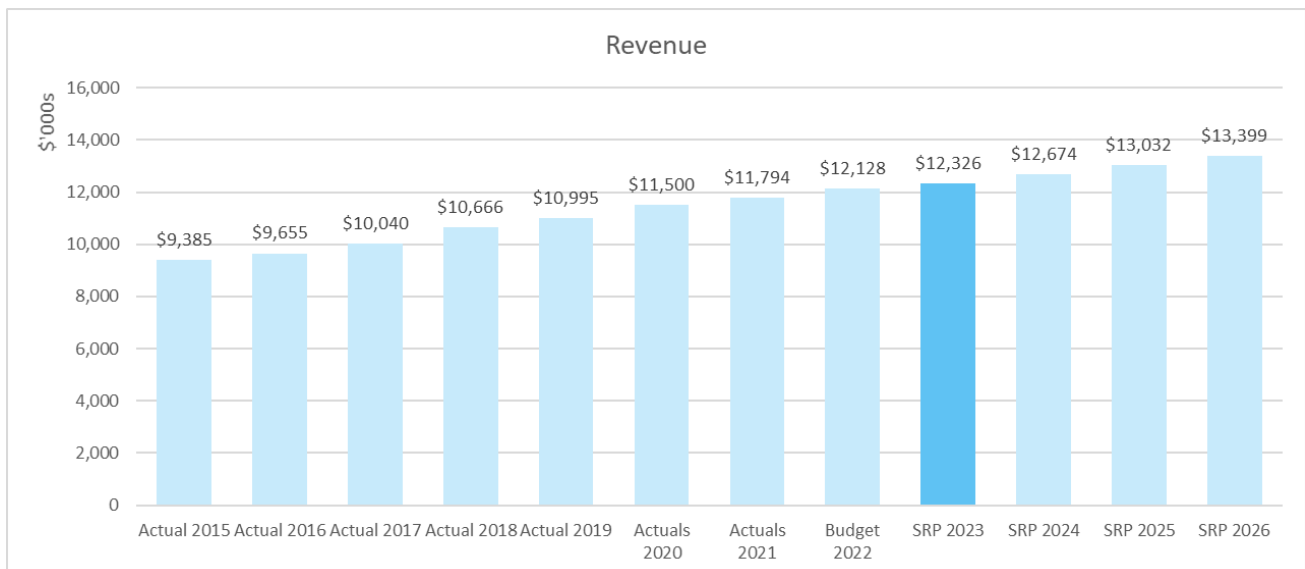
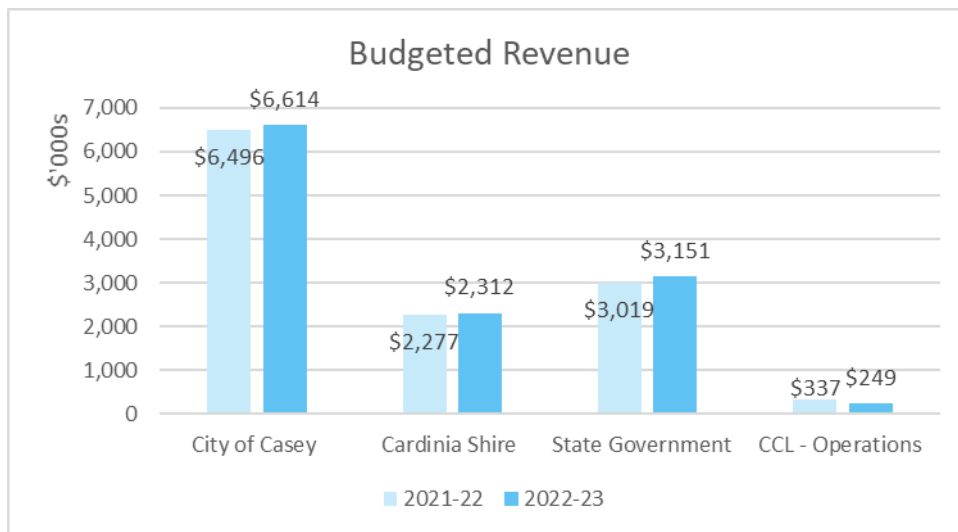
The 2022–2023 budget has been based on the assumption that CCL will be able to operate business as usual from 1 July 2022. Further lockdowns due to the COVID-19 pandemic will have an effect on the budgeted figures, but any savings obtained due to branch closures would offset and expected loss of income.

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

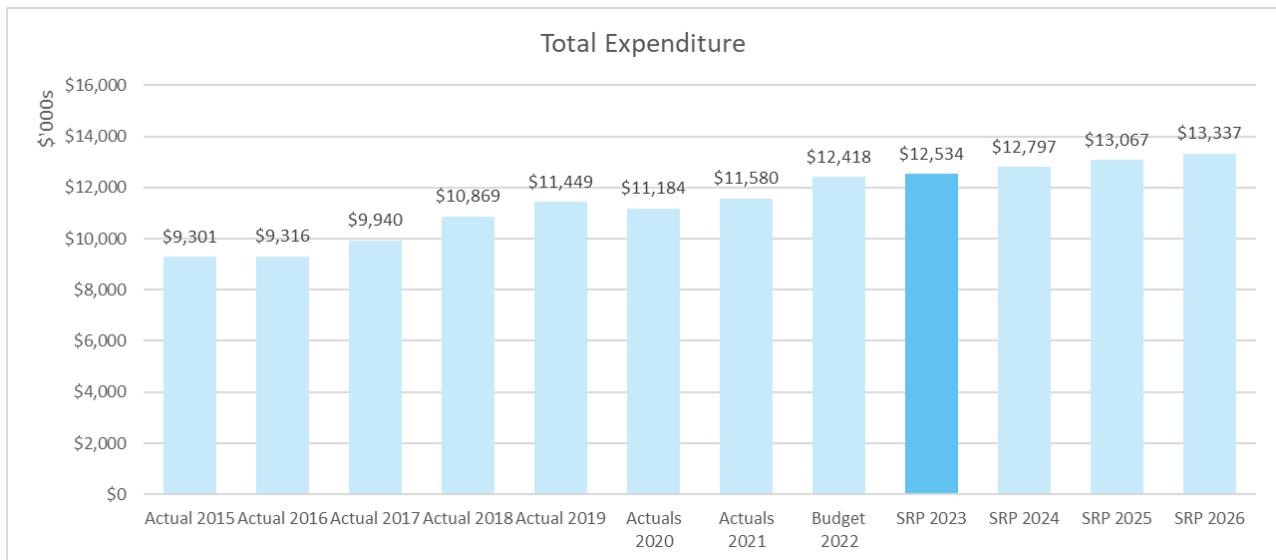
	Actuals 2020-21	Budget 2021-22	Budget 2022-23
City of Casey	6,415,592 <i>54.36%</i>	6,495,948 <i>53.56%</i>	6,614,090 <i>53.66%</i>
Cardinia Shire	2,227,264 <i>18.87%</i>	2,276,551 <i>18.77%</i>	2,311,928 <i>18.76%</i>
State Government	2,953,965 <i>25.03%</i>	3,019,025 <i>24.89%</i>	3,150,930 <i>25.56%</i>
CCL - Operations	205,884 <i>1.74%</i>	336,907 <i>2.78%</i>	249,075 <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
<b>Total Expenditure</b>	<b>11,579,636</b>	<b>12,417,950</b>	<b>12,533,514</b>



## 2.0 Budgeted Financial Statements 2022–2023

Comprehensive Income Statement For the Years ending June 30			
	Note	Budget 2021-22	Budget 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
<b>Total Income</b>		<b>12,128,430</b>	<b>12,326,022</b>
<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
<b>Total Expenditure</b>		<b>12,447,107</b>	<b>12,423,881</b>
Net Gain (loss) disposal of plant & Equipment		0	0
<b>Total comprehensive result</b>		<b>(318,677)</b>	<b>(97,859)</b>





<b>Balance Sheet</b>		
<b>As at June 30</b>		
	<b>Budget</b>	<b>Budget</b>
	<b>2021-22</b>	<b>2022-23</b>
	<b>\$</b>	<b>\$</b>
<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>

<b>Statement of Change in Equity</b>			
<b>As at June 30</b>			
	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>Statement of Capital Works</b>		
<b>For the Years ending June 30</b>		
	Budget 2021-22	Budget 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>

<b>Statement of Human Resources</b>		
<b>For the years ending June 30</b>		
	Budget 2021-22	Budget 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



<b>Statement of Cash Flows</b>		
<b>Year ended June 30</b>		
	Budget	Budget
	2021-22	2022-23
	\$	\$
<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

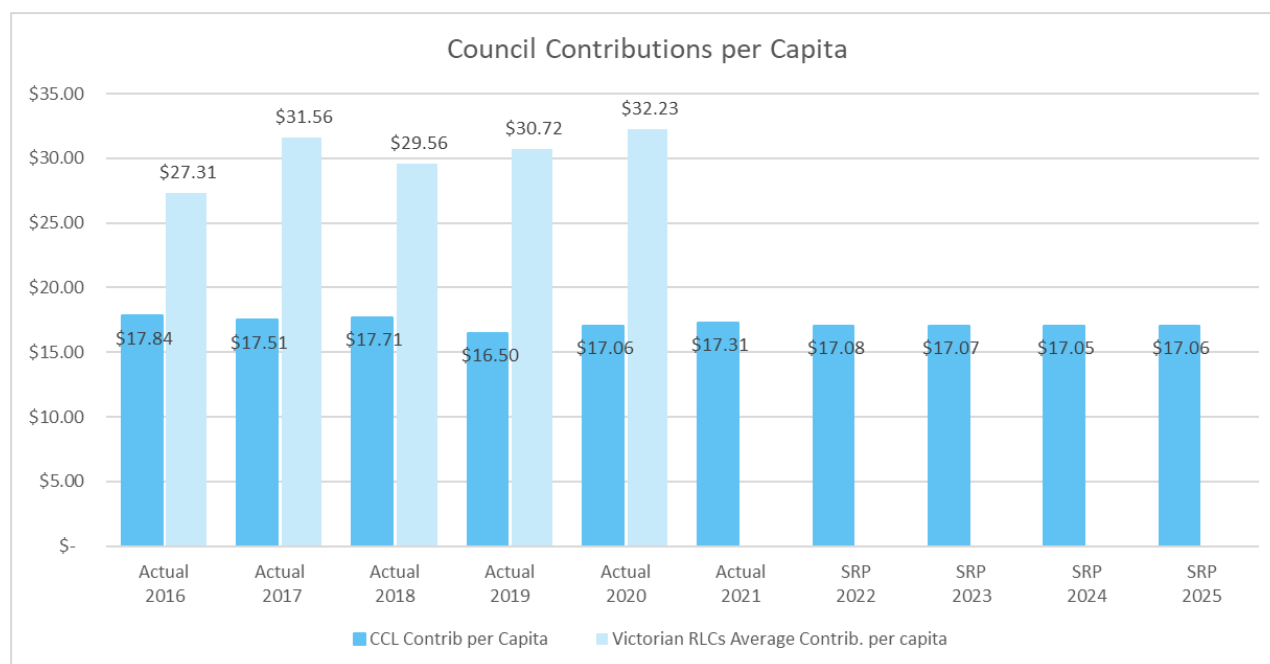
### 1 - Council Contributions

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	Budget
	2021-22	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)

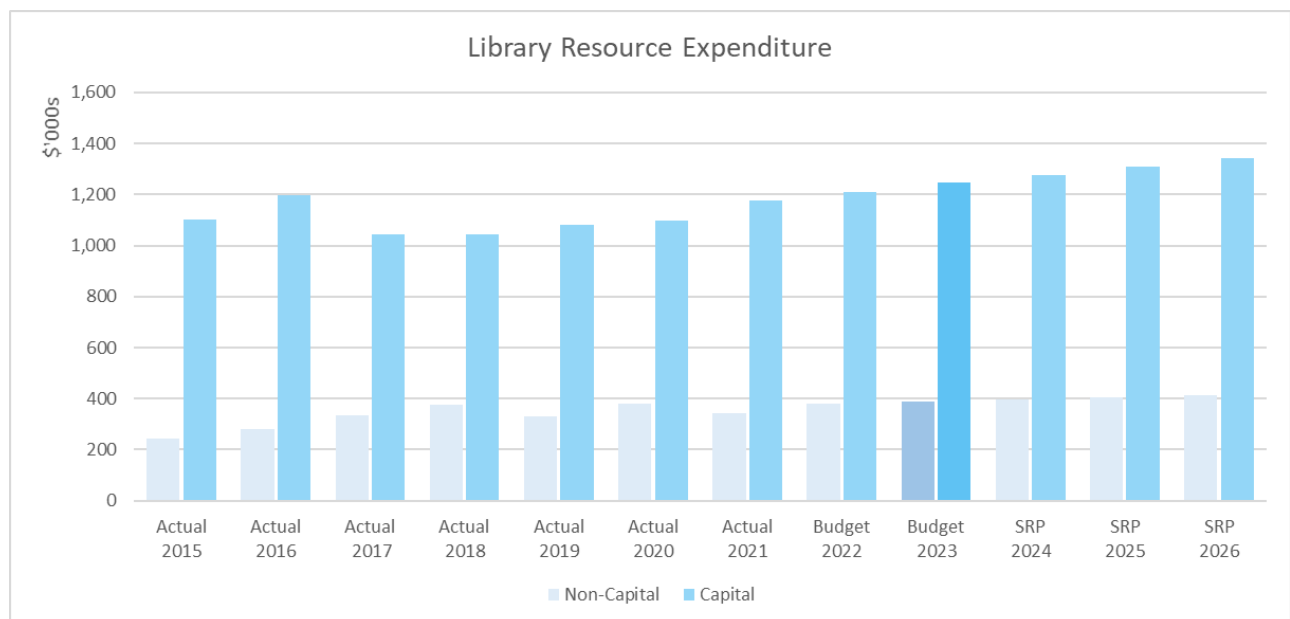
The ICT road map informs investment in new the products and platforms used by CCL over the life of the Library Plan. CCL has aligned the operational and capital expenditure budget to reflect the current operational requirements of the organisation and allow greater flexibility in service delivery.

<b>Information &amp; Communications Technology (ICT)</b>	Budget 2021-22	Budget 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>
% 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.

Library Resources	Budget 2021-22	Budget 2022-23
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

Contribution Allocation	2021-22			2022-23		
	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 Photocopying	Colour Photocopying	Scanning
A4 20¢ (per single sided page)	A4 \$1.00 (per single sided page)	All sizes and colours
A3 30¢ (per single sided page)	A3 \$1.50 (per single sided page)	Free per page

7. **Inter Library Loans:**  
 Tertiary/ Special and other charging libraries **\$28.50**  
 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	<b>\$2.00</b>
Ear Buds	<b>\$2.00</b>
USB Sticks	<b>\$10.00</b>
Book clubs (per annum)	<b>\$100.00</b>
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 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  
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