

LEGATUS
GROUP

ANNUAL BUSINESS PLAN & BUDGET

2023 / 2024



*Legatus Group:
Regional Local Government
ambassador and advocate*

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues as a regional subsidiary of its establishing councils under Part 2 of Schedule 2 of the Local Government Act 1999 ("the Act") by virtue of the provisions of Section 43 of the Local Government (Implementation) Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the name of the Legatus Group to which it is now referred.

OVERVIEW

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

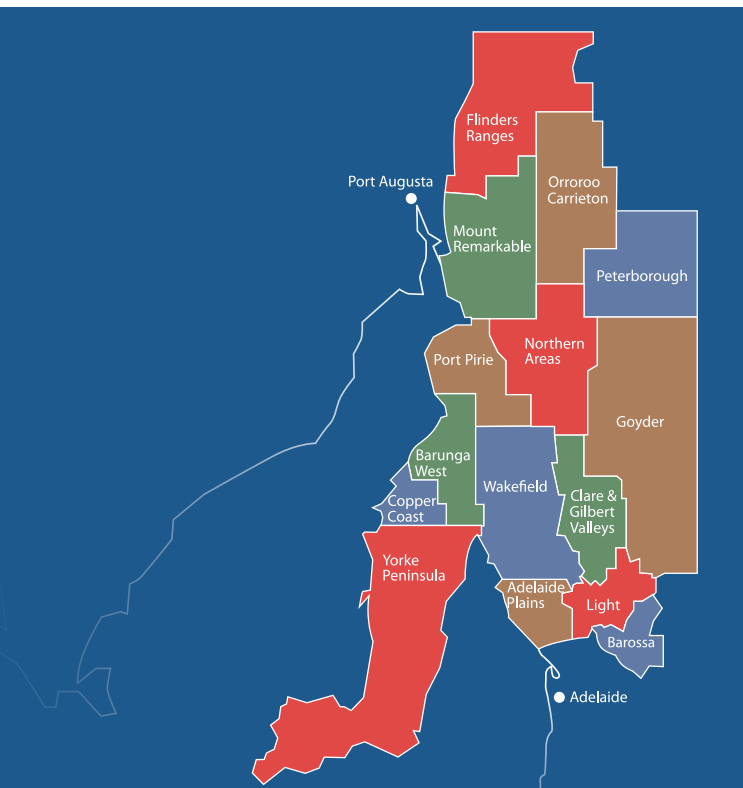
Legatus Group's Vision:

“ *The Legatus Group is recognised, respected and supported as a strong and successful region.* ”

The Central Local Government Region was established in 1998 under Section 200 of the Local Government Act 1934 as a controlling authority and continues in existence as a regional subsidiary the Local Government Act 1999.

In 2016 the Central Local Government Region of South Australia adopted the trading name of Legatus Group to which it is now referred.

The constituent councils (members) of Legatus Group are:



MEMBER COUNCILS:

- Adelaide Plains Council
- Barunga West Council
- Clare and Gilbert Valleys Council
- Copper Coast Council
- District Council of Mount Remarkable
- District Council of Orroroo Carrieton
- District Council of Peterborough
- Light Regional Council
- Northern Areas Council
- Port Pirie Regional Council
- Regional Council of Goyder
- The Barossa Council
- The Flinders Ranges Council
- Wakefield Regional Council
- Yorke Peninsula Council

“Legatus – Regional Local Government ambassador and advocate”

This Business Plan is to be read in conjunction with the Legatus Group Charter and the draft Legatus Group Strategic Plan 2023-2027 which will both be extensively reviewed in the second half of 2023.

This Business Plan is developed in alignment with the:

- Legatus Group Regional Transport Plan
- Legatus Group Waste Resource & Recovery Strategy
- South Australian Regional Organisation of Councils (SAROC) Strategic and Business Plans
- Northern and Yorke Regional Plan
- Northern and Yorke Climate Change Sector Agreement
- Northern and Yorke Drought Resilience Plan

This Business Plan also notes that there is a carry over Project from 2022/2023 which is the Community Continuity Planning for Disasters and the funding for this is from a SAFECOM Grant.

OVERVIEW

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

FOCUS

This Business Plan is developed with an effort to increase the advocacy role of the Legatus Group and continues its focus on infrastructure, capacity, collaboration and operations. The key focus areas are:

- Review of the Charter
- Review of the Strategic Plan
- Roads Transport Infrastructure
- Waste Management – including Wastewater
- Community Capacity Wellbeing (Community Continuity carry over project from 2022/2023)
- Environmental Sustainability (Carbon Offsetting carry over project from 2022/2023)
- Local Government Workforce (Carry over project from 2022/2023)

BOARD OPERATION AND GOVERNANCE

The operation of Legatus Group is in accordance with legislative requirements and the board's policies and procedures.

LOCAL GOVERNMENT LEADERSHIP AND SUSTAINABILITY

Legatus Group is well regarded by its members and stakeholders as a valid and relevant organisation that assists with regional collaboration and is supportive of actions on key identified regional priorities.

Support members to engage collaboratively to improve service delivery, resourcing and financial capacity.

Increased awareness by key stakeholders and political decision makers of key regional issues.

The Legatus Group has taken a leadership role for the Local Government Sector and works in alignment and provides support to the sector including via the Regional Local Government Associations and SA Regional Organisation of Councils. Continued support will be provided in progressing recommendations including:

- 1. 2022 SAROC SA Regional Road Priority Project – links to the Legatus Group Regional Road Plan**
- 2. Regional Local Government workforce issues (currently funded project by Torrens University)**
- 3. Carbon Offsetting Project (currently funded project with Metropolitan Council led by City of Adelaide)**

REGIONAL & COMMUNITY SUSTAINABILITY

The long-term regional economic, environmental and social sustainability is fostered through pro-active, innovative, efficient and collaborative approaches to priority issues.

- Youth into Volunteering
- Creative Industries in the Legatus Group Region
- Tourism and the use of Mixed Reality
- Emerging themes for drought responses and climate change resilience
- Future Drought Fund
- Northern and Yorke Coastal Management Action Plan



OVERVIEW

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

ROLE OF LEGATUS GROUP

- undertake co-ordinating, advocacy and representational roles on behalf of the members at a regional level;
- facilitate and co-ordinate activities of local government at a regional level related to community and economic development with the object of achieving improvement for the benefit of the communities of the members;
- develop, encourage, promote, foster and maintain consultation and co-operation and to strengthen the representation and status of local government when dealing with other governments, private enterprise and the community;
- develop further co-operation between the members for the benefit of the communities of the region;
- develop and manage policies which guide the conduct of programs and projects in the region with the objective of securing the best outcomes for the communities of the region;
- undertake projects and activities that benefit the region and its communities;
- associate, collaborate and work in conjunction with other regional local government bodies for the advancement of matters of common interest;
- provide strong advocacy speaking with one voice on what matters most to the communities of the members;
- work together to make the best use of available resources;
- collaborate to deliver effective services;
- build partnerships with those who can contribute to stronger and sustainable communities; and
- develop and implement a robust Business Plan.

The Legatus Group provides an opportunity for members to have a:

- cohesive point of view;
- combined and collective voice;
- work collaboratively to achieve common goals;
- attract funding and resources;
- be proactive and responsive to regional matters of interest; and
- share experiences and information.

The Board comprises of the 15 Mayors with the following set of advisory committees have been approved to assist in developing, monitoring, reviewing and recommending the business plan and budget.

- Audit and Risk Committee
- Regional Management Group (CEOs)
- Road Transport and Infrastructure Advisory Committee
- Waste Management Advisory Committee
- Community Wastewater Management Advisory Committee

Staffing – CEO (full time) contracted till 5 June 2024 and a part time Administration Officer. Following funding from SAFECOM there is a current part time Project Officer whose contract is until December 2023. There is a contract with CJ Davies for financial services.

OVERVIEW

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

REGIONAL ALLIANCE

The Legatus Group is a member of the Northern and Yorke Regional Alliance in partnership with RDA Yorke and Mid North, RDA Barossa Light Gawler Adelaide Plains and the Northern and Yorke Landscape Board to work collaboratively on strategic issues of importance to the region.

The primary role is to provide a mechanism for regional partner organisations to work closely together, share information and resources and promote better coordination and collaboration on initiatives that may have a better long-term benefit for the community. The membership of the Alliance comprises the Chair and Executive Officer (or their proxy) of each organisation.

The Legatus Group will continue to liaise with RDA Far North, which includes The Flinders Ranges Council. The Port Pirie Regional Council is also a member of the Legatus Group and the Upper Spencer Gulf Common Purpose Group.

CLIMATE CHANGE SECTOR AGREEMENT

The Legatus Group is a joint signatory with the SA Government, RDA Yorke Mid North, RDA Barossa Light Gawler Adelaide Plains and the Northern and Yorke Landscape Board with a Climate Change Sector Agreement.

MOUS

The Legatus Group has MoU's with the University of Adelaide, the University of South Australia, Lifeline Country to Coast and Lions International.

“The primary role is to provide a mechanism for regional partner organisations to work closely together, share information and resources and promote better coordination and collaboration on initiatives...”



KEY PRIORITIES & ACTIONS

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

1. BOARD GOVERNANCE & OPERATIONS

TARGET 1: *Operation of Legatus Group is in accordance with legislative requirements and board policies and procedures.*

- Actions:
- a) Ensure an extensive review of the Charter.
 - b) Review of the Legatus Group Strategic Plan.
 - c) Develop an action plan based on the new Legatus Group Strategic Plan.
 - d) Implement board governance and operations in accordance with legislative and policy provisions through the annual work plan.
 - e) Maintain an online system that allows for all communications and committees and board meetings to be held electronically if required.

2. LOCAL GOVERNMENT LEADERSHIP

TARGET 1: *Well regarded by members and stakeholders as valid and relevant through regional collaboration and undertaking or supporting actions on identified priorities.*

TARGET 2: *Support members to collaboratively improve service delivery, resourcing and financial capacity.*

TARGET 3: *Increased awareness by key stakeholders and political decision makers of the key regional issues.*

- Actions:
- a) Foster regional priorities through collaboration with members and stakeholders via agreed actions and support to regional alliance plans.
 - b) Support the Northern and Yorke Regional Alliance.
 - c) Continue to advocate to the SA Government to resolve the Rating Equity outcomes to benefit member councils.
 - d) Continue to advocate on behalf of the region for increased health services.
 - e) Support the Northern and Yorke Landscape Board Aboriginal Engagement Committee.
 - f) Monitor support and provide advocacy with regards current Regional Housing and Workforce needs.
 - g) Support the District Council of Orroroo Carrieton seeking a change to the model Fee Structure currently set by ESCOSA.

KEY PRIORITIES & ACTIONS

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

3. REGIONAL AND COMMUNITY SUSTAINABILITY

TARGET 1: *Economic, environmental and social sustainability is fostered through pro-active, innovative, efficient and collaborative approaches to priority issues.*

- Actions:
- a) Be a proactive partner in the review, monitoring and implementation of the Yorke Mid North Regional Plan.
 - b) Advocate on behalf of the region to secure increased and equitable resources identified in the Legatus Group Regional Transport Plan and Bridges Report and the SAROC Priority Roads Report.
 - c) Support initiatives to secure local government workforce needs.
 - d) Supporting a regional forum on Volunteering and Community Development.
 - e) Implement and support the actions in the Regional Climate Change Sector Agreement seeking funding and partners to expand on regional water projects including opportunities under the Future Drought Fund and the Northern and Yorke Drought Resilience Plan.
 - f) Linking constituent council based on the findings of the report being developed on Local Government contributing to the production of Australian Carbon Credit Units.
 - g) Support the Legatus Group Community Wastewater Management Scheme Advisory Committee and the Legatus Group Waste Management Advisory Committee.
 - h) Progress actions from the Legatus Group Waste Resource and Recovery Strategy and Action Plan.



PRIORITY PROJECT OUTLINE

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

1. BOARD GOVERNANCE & OPERATIONS

CHARTER	<ul style="list-style-type: none">• Scope the content for a brief seeking consultant (content of the brief to be approval by the Board)• Seek quotes and engage consultants.• Support workshops• Report to the board
STRATEGIC PLAN	<ul style="list-style-type: none">• Scope the content for a brief seeking consultant (content of the brief to be approval by the Board)• Seek quotes and engage consultants.• Support workshops• Report to the board
ACTION PLAN LTFF	<ul style="list-style-type: none">• Develop and align with Strategic Plan
BUSINESS PLAN	<ul style="list-style-type: none">• Review the 2023/2024 plan and develop a draft 2024/2025
WORK PLAN	<ul style="list-style-type: none">• Review quarterly the Legatus Group workplan
NEW MEMBERS	<ul style="list-style-type: none">• Undertake an induction / workshop / networking event for any new board members as required
MARKETING & COMMUNICATIONS PLAN	<ul style="list-style-type: none">• Deliver a bi-monthly CEOs newsletter for constituent councils and partners and required updates to SAROC.• Manage the Legatus Group social media• Review and update the Legatus Group Website
WORKING RELATIONSHIP WITH CONSTITUENT COUNCILS	<ul style="list-style-type: none">• Attendance at council meetings and proactive partner with constituent councils including attending meetings on request and assistance in hosting of forums / workshops
REGIONAL FORUMS	<ul style="list-style-type: none">• 2023/24 program of forums which will include prior to December 2023 a Community Volunteer Forum (in collaboration with the Catalyst Foundation)• All others forum to be decided upon by December 2023 following approval the Legatus Group Board

PRIORITY PROJECT OUTLINE

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

2. LOCAL GOVERNMENT LEADERSHIP

REGIONAL HEALTH	<ul style="list-style-type: none">• Support the MoU with Lifeline
WORKFORCE ATTRACTION	<ul style="list-style-type: none">• Assist with finalising the development of the frameworks, strategies, case studies and toolkits and final Report for the Local Govt Career Pathways & Workforce Toolkit for Regional SA• Support the release of the tool kit
RECONCILIATION	<ul style="list-style-type: none">• Implement and monitor progress through consultation with the Northern and Yorke Landscape Board Aboriginal Engagement Committee
RATING EQUITY	<ul style="list-style-type: none">• Consider lobbying needs associated with responses to current status of discussions between LGA and State Government

3. REGIONAL AND COMMUNITY SUSTAINABILITY

ROAD TRANSPORT NETWORK	<ul style="list-style-type: none">• Review the needs for upgrades to Legatus Group Transport Plan• Progress with updates for the Legatus Group Transport Plan and develop priority listings for 24/25 SLRP• Support member councils with grant applications for bridge infrastructure based on the Legatus Regional Bridges Report• Review the progress and commence an extended lobby campaign based on the SAROC Regional Roads Priority Report
COMMUNITY VOLUNTEERING	<ul style="list-style-type: none">• Review the Volunteering SA NT iPad training program (funded by Volunteering SA NT)• Deliver the Disaster Resilience workshops and draft the toolkit (funded by SAFECOM)
COMMUNITY WASTEWATER MANAGEMENT	<ul style="list-style-type: none">• Support the extended life of systems using wetlands project in collaboration with UniSA, Yorke Peninsula Council, LGA SA and SA2050 via the CEO as member of reference group
WASTE MANAGEMENT	<ul style="list-style-type: none">• Support the Advisory Committee
REGIONAL CLIMATE CHANGE / DROUGHT	<ul style="list-style-type: none">• Assist with implementing the Northern and Yorke Drought Resilience Plan



BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

The 2023/2024 Budget should be read in conjunction with the draft Legatus Group Long Term Financial Plan.

At the direction of the board the Legatus Group has made a genuine effort during the past 3 years to reduce its cash reserves to an agreed level. This is to ensure reserves provide around 18 months of operational expenses to cover its commitments. In 2022/2023 the Legatus Group reviewed its longer term sustainability.

The Legatus Group Audit and Risk Management Committee undertook a workshop in January 2023 and a report was provided to the Legatus Group 10 February 2023 meeting which included the approach to the long-term financial plan.

NOTES RE: THE BUDGET

Income:

- 2023/2024 – Membership increases of 10% (inflation + 2%) then 5% increase for 2024/2025 and back to 3.5% for 2025/2026 and 2026/2027.
- 2023/2024 – and each following year \$30,000 from a levy which would come from member councils who receive SLRP funding in that year (this would cover the costs associated with the Regional Transport Plan).
- 2023/2024 – expected LGA Regional Development Capacity funding \$40,000.

Expenditure:

- Reduction of the Admin Officer hours as required due to reduced project costs.

The draft budget shows:

- No allocation of funding of projects included for the CWMS Joint Agreement with LGA. This is subject to funding from the LGA which will need to be applied and will be included if funding provided.
- No allocation for funding SA Coastal Council Alliance on behalf of member councils.
- The equity as of 30 June 2024 will be approx. \$369,500 which is in line with previous recommendations by the Board to cover 18 months of administrative expenses / commitments.



BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

Long Term Financial Plan

Statement of Comprehensive Income - Functions & Projects Consolidated

Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24	Budget Notes	
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1		
Income								
41000	Council Contributions	170,400	170,400	173,900	173,850	178,900	224,300	Refer SCI Worksheet for notes
42000	Grants : Federal Government	-	-	-	7,500	-	-	
42001	Grants : State Government	-	-	-	-	46,000	46,000	
42002	Grants : LGA	85,800	85,783	42,000	68,000	68,000	41,200	
42003	Grants : NRM	8,000	8,000	-	-	-	-	
42004	Grants : CLGR	-	-	-	-	-	-	
43000	Interest : Bank Account	100	-	-	-	-	-	
43001	Interest : LGFA	7,500	7,032	6,100	16,649	18,000	6,300	
44000	Reimbursement	-	-	-	-	-	-	
44001	Motor Vehicle Contribution	-	-	-	-	-	-	
45000	Event / Conference Income	2,100	3,108	-	10,481	-	8,000	
49000	Other Income	6,000	-	10,000	-	16,500	10,300	
49001	Project Management	-	-	-	5,000	-	-	
49002	Procurement Administration	-	-	-	-	-	-	
Total Income		279,900	274,323	232,000	281,480	327,400	336,100	
Expenses								
Employment Costs								
61001	Payroll : Gross	197,200	198,882	173,200	148,907	212,100	170,300	
61002	Annual Leave	17,000	20,024	15,000	22,070	25,000	14,600	
61003	Sick Leave	1,000	1,941	400	1,721	1,400	400	
61004	Long Service Leave	5,500	3,554	-	-	-	-	
61005	Public Holidays	6,800	6,250	6,000	4,543	7,000	5,900	
61006	Superannuation	22,100	22,064	20,400	19,039	25,700	21,200	
61007	Workers Comp Premium	5,000	4,232	3,900	2,920	2,900	4,000	
61008	Other	200	-	-	-	-	-	
61009	Professional Development	1,500	127	1,200	414	1,200	1,200	
61010	Employee Relocation	-	-	-	-	-	-	
61011	Pay in Lieu of Notice	-	-	-	-	-	-	
61012	Redundancy	-	-	-	-	-	-	
64001	FBT	6,000	6,098	15,000	3,110	7,000	10,500	
Operational Expenses								
62001	Accounting Services	19,000	18,647	20,000	13,919	17,500	21,100	
62002	Advertising & Promotion	2,000	704	2,000	1,059	1,500	2,100	
62003	Audit Fees	2,500	2,338	2,500	2,441	2,500	2,600	
62004	Bank Fees & Charges	200	48	50	45	50	100	
62005	Consultants	182,050	208,806	102,000	41,444	100,100	127,300	
62006	Contractors	21,400	21,174	5,000	864	12,500	-	
62007	Legal Fees	200	80	500	-	500	500	
62008	Committee Sitting Fees	1,200	-	1,000	-	1,000	1,100	
62009	Rent/Hire of Premises/Equip	6,300	9,604	-	(118)	3,000	-	
62010	Project Management	-	-	-	-	-	-	
63001	Catering	6,900	6,820	2,000	3,451	7,000	3,000	
63005	Clothing and PPE	-	-	-	-	-	-	
63006	Telephone & Internet	4,700	3,871	3,500	2,029	3,500	3,700	
63007	Postage & Stationery Supp	1,500	784	1,500	629	1,500	1,600	
63008	Plants	-	-	-	-	-	-	
63012	IT & Web	11,000	10,963	2,000	4,272	5,000	2,100	
64002	Interest	-	-	-	-	-	-	
69003	Grants	-	-	-	-	-	-	
69004	Insurance	9,000	8,921	8,000	9,663	10,000	8,400	
69005	Members Allowances	6,000	4,125	6,000	2,250	6,000	6,300	
69007	Conferences	13,100	4,807	32,000	12,858	25,000	15,000	
69009	Other Expenses	19,500	253	1,500	1,220	1,500	1,600	
69002	Deprn : Software & Computers	-	1,720	-	-	-	-	
Motor Vehicle								
63002	Fuel	4,000	4,060	6,000	2,945	4,500	6,300	
63004	Registration	700	492	700	491	700	700	
63009	Fuel - Unleaded	-	15	-	-	-	-	
63011	Vehicle Maintenance	2,500	2,246	1,000	2,563	3,000	1,100	
63013	Vehicle Cleaning	300	14	150	26	150	200	
69001	Deprn : Motor Vehicles	7,000	5,489	7,000	-	7,000	7,400	
Travel & Accommodation								
63003	Meals (non FBT)	700	176	200	280	500	200	
63010	Meals (FBT)	-	375	300	-	-	300	
69001	Accommodation	2,700	1,932	2,000	948	1,500	2,100	
69002	Airfares	-	-	-	-	-	-	
69006	Travel : Reimbursement	1,300	1,124	1,500	1,259	2,000	600	
69008	Taxi & Other Fares	300	27	400	-	200	400	
69010	Parking	500	236	500	119	200	500	
Total Expenses		588,850	583,023	444,400	307,381	500,200	444,400	
Operating Surplus / (Deficit)		(308,950)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	
92001	Asset Disposal & Fair Value Adjustments	-	-	-	-	-	-	
	Amounts Rec. Specifically for New / Upgraded Assets	-	-	-	-	-	-	
	Physical Resources Received Free of Charge	-	-	-	-	-	-	
	Operating Result from Discontinued Operations	-	-	-	-	-	-	
Net Surplus / (Deficit)		(308,950)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	

BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

Long Term Financial Plan
Corporate Function
Budget 2023-2024

\$	2021 - 2022		2022 - 2023		2023-24 Budget		Budget Notes	
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1		
Income								
41000	Council Contributions	170,400	170,400	173,900	173,850	173,900	191,300	15 x \$12755 (10% increase on 2022-23 - Inflation + 2%)
42000	Grants : Federal Government						-	
42001	Grants : State Government						-	
42002	Grants : LGA						-	
42003	Grants : NRM						-	
42004	Grants : CLGR						-	
43000	Interest : Bank Account	100					-	
43001	Interest : LGFA	7,500	7,032	6,100	16,649	18,000	6,300	Higher interest rates
44000	Reimbursement						-	
44001	Motor Vehicle Contribution						-	
45000	Event / Conference Income				10,402		8,000	4 events @ \$50 per attendee (average 40 attendees)
49000	Other Income	4,000		10,000		9,000	10,300	
49001	Project Management						-	
49002	Procurement Administration						-	
Total Income		182,000	177,432	190,000	200,901	200,900	215,900	
Expenses								
Employment Costs								
61001	Payroll : Gross	170,400	170,054	173,200	125,094	166,200	159,300	Employment costs include full-time CEO, 15hrs per week Admin Officer
61002	Annual Leave	14,700	17,989	15,000	18,916	20,000	14,600	
61003	Sick Leave	1,000	1,686	400	1,063	400	400	
61004	Long Service Leave	5,500	3,293				-	
61005	Public Holidays	5,900	5,357	6,000	3,794	6,000	5,900	
61006	Superannuation	19,100	18,732	20,400	16,000	20,200	20,100	
61007	Workers Comp Premium	4,500	4,232	3,900	2,920	2,900	4,000	
61008	Other	200					-	
61009	Professional Development	1,500	127	1,200	414	1,200	1,200	
61010	Employee Relocation						-	
61011	Pay in Lieu of Notice						-	
61012	Redundancy						-	
64001	FBT	6,000	6,098	15,000	3,110	7,000	10,500	CEO vehicle, meals
Operational Expenses								
62001	Accounting Services	19,000	18,647	20,000	13,919	17,500	21,100	
62002	Advertising & Promotion	1,000	105	2,000	126	1,500	2,100	
62003	Audit Fees	2,500	2,338	2,500	2,441	2,500	2,600	
62004	Bank Fees & Charges	200	47	50	45	50	100	
62005	Consultants	2,500	4,343	1,000	11,677	11,300	36,100	CEO Review (\$8k), Charter (\$7k), Strategic Plan (\$20k)
62006	Contractors						-	
62007	Legal Fees	200	80	500		500	500	
62008	Committee Sitting Fees	1,200		1,000		1,000	1,100	
62009	Rent/Hire of Premises/Equip	5,000	7,015		127		-	
62010	Project Management						-	
63001	Catering	3,500	675	2,000	136	1,000	2,100	Includes induction / networking event
63005	Clothing and PPE						-	
63006	Telephone & Internet	4,200	3,351	3,500	1,569	3,000	3,700	CEO & Admin Officer
63007	Postage & Stationery Supp	1,500	784	1,500	454	1,500	1,600	
63008	Plants						-	
63012	IT & Web	11,000	10,963	2,000	4,272	5,000	2,100	
64002	Interest						-	
69003	Grants						-	
69004	Insurance	9,000	8,921	8,000	9,663	10,000	8,400	
69005	Members Allowances	6,000	4,125	6,000	2,250	6,000	6,300	
69007	Conferences	600	655	32,000	9,631	25,000	15,000	Roads \$3k, Waste \$3k, Wastewater \$3k, Community \$3k, Regional \$3k
69009	Other Expenses	2,500	90	1,500	1,220	1,500	1,600	
69902	Deprn : Software & Computers		1,720				-	
Motor Vehicle								
63002	Fuel	4,000	4,060	6,000	2,945	4,500	6,300	
63004	Registration	700	492	700	491	700	700	
63009	Fuel - Unleaded						-	
63011	Vehicle Maintenance	2,500	2,246	1,000	2,563	3,000	1,100	
63013	Vehicle Cleaning	300	14	150	26	150	200	
69901	Deprn : Motor Vehicles	7,000	5,489	7,000		7,000	7,400	
Travel & Accomodation								
63003	Meals (non FBT)	500	28	200	280	500	200	
63010	Meals (FBT)		375	300			300	
69001	Accommodation	2,200	1,495	2,000	948	1,500	2,100	
69002	Airfares						-	
69006	Travel : Reimbursement	500		1,500	788	1,500	600	
69008	Taxi & Other Fares	300	27	400		200	400	
69010	Parking	500	236	500	119	200	500	
Total Expenses		317,200	305,889	338,400	237,001	330,500	340,200	
Operating Surplus / (Deficit)								
		(135,200)	(128,457)	(148,400)	(36,100)	(129,600)	(124,300)	
92001	Asset Disposal & Fair Value Adjustments						-	
	Amounts Rec. Specifically for New / Upgraded Assets						-	
	Physical Resources Received Free of Charge						-	
	Operating Result from Discontinued Operations						-	
Net Surplus / (Deficit)		(135,200)	(128,457)	(148,400)	(36,100)	(129,600)	(124,300)	

BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

Long Term Financial Plan Statement of Comprehensive Income Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Budget Draft 1	
Income							
Council Contributions	170,400	170,400	173,900	173,850	178,900	224,300	Refer SCI (Worksheet for notes)
Grants, Subsidies and Contributions	93,800	93,783	42,000	75,500	114,000	87,200	
Investment Income	7,600	7,032	6,100	16,649	18,000	6,300	
Reimbursements	-	-	-	-	-	-	
Other Income	8,100	3,108	10,000	15,481	16,500	18,300	
Total Income	279,900	274,323	232,000	281,480	327,400	336,100	
Expenses							
Employee Costs	254,800	256,947	218,900	199,200	274,100	216,400	
Materials, Contracts & Other Expenses	327,050	318,867	218,500	108,181	219,100	220,600	
Depreciation, Amortisation & Impairment	7,000	7,209	7,000	-	7,000	7,400	
Finance Costs	-	-	-	-	-	-	
Total Expenses	588,850	583,023	444,400	307,381	500,200	444,400	
Operating Surplus / (Deficit)	(308,950)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	
Asset Disposal & Fair Value Adjustments	-	-	-	-	-	-	
Amounts Rec. Specifically for New / Upgraded Assets	-	-	-	-	-	-	
Physical Resources Received Free of Charge	-	-	-	-	-	-	
Operating Result from Discontinued Operations	-	-	-	-	-	-	
Net Surplus / (Deficit)	(308,950)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	
Other Comprehensive Income							
<i>Amounts which will not be reclassified subsequently to op. result</i>							
Changes in Revaluation Surplus - I,PP&E							
Share of Other Comp. Income - Equity Acc. Council Businesses							
Impairment (Expense) / Recoup. Offset to Asset Rev. Reserve							
Transfer to Acc. Surplus on Sale of Revalued I,PP&E							
Net Assets Transferred - Council Restructure							
<i>Amounts which will be reclassified subsequently to op. result</i>							
Available-for-Sale Financial Instruments - Change in Fair Value							
Transfer to Acc. Surplus on Sale of AFS Financial Instruments							
Movements in Other Reserves (enter details here)							
Total Other Comprehensive Income	-	-	-	-	-	-	
Total Comprehensive Income	(308,950)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	

Prepared by CJ Davies Consulting 5 September 2022

BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

Long Term Financial Plan
Statement of Financial Position
Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1	
ASSETS							
Current Assets							
Cash and Cash Equivalents	694,038	657,733	486,600	626,828	516,200	415,300	Refer SCI Worksheet for notes
Trade & Other Receivables	10,000	2,152	10,000	-	10,000	10,000	
Other Financial Assets							
Inventories							
Non-Current Assets Held for Sale							
Total Current Assets	704,038	659,885	496,600	626,828	526,200	425,300	
Non-Current Assets							
Financial Assets							
Equity Accounted Investments in Council Businesses							
Investment Property							
Property, Plant & Equipment	20,000	13,872	23,000	14,781	33,000	25,600	
Other Non-Current Assets							
Total Non-Current Assets	20,000	13,872	23,000	14,781	33,000	25,600	
Total Assets	724,038	673,757	519,600	641,609	559,200	450,900	
LIABILITIES							
Current Liabilities							
Trade & Other Payables	10,000	15,037	10,000	8,790	10,000	10,000	
Borrowings							
Provisions	18,000	23,881	18,000	23,881	18,000	18,000	
Other Current Liabilities							
Liabilities relating to Non-Current Assets Held for Sale							
Total Current Liabilities	28,000	38,918	28,000	32,671	28,000	28,000	
Non-Current Liabilities							
Trade & Other Payables							
Borrowings							
Provisions	12,000	15,667	16,500	15,667	16,500	16,500	
Liability - Equity Accounted Council Businesses							
Other Non-Current Liabilities							
Total Non-Current Liabilities	12,000	15,667	16,500	15,667	16,500	16,500	
Total Liabilities	40,000	54,585	44,500	48,338	44,500	44,500	

BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

Long Term Financial Plan
Statement of Changes in Equity
Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1	
ACCUMULATED SURPLUS							
Balance at end of previous reporting period	717,018	650,855	417,700	349,402	417,700	208,000	Refer to SCI (Worksheets) for notes
a. Adjustments (Correction of Prior Period Errors)							
b. Adjustments (Changes in Accounting Policies)							
c. Adjustments (Changes in Accounting Standards)							
Restated Opening Balance	<u>717,018</u>	<u>650,855</u>	<u>417,700</u>	<u>349,402</u>	<u>417,700</u>	<u>208,000</u>	
Net Surplus / (Deficit) for year	(302,750)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	
Other Comprehensive Income							
- Gain (Loss) on Revaluation of I,PP&E							
- IPP&E Impairment (Expense) / Recoupments Offset to ARR							
- Transfer to Accumulated Surplus on Sale of I,PP&E							
- Transfer to Acc. Surplus on Sale of AFS Financial Instruments							
Other Comprehensive Income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Comprehensive Income	<u>(302,750)</u>	<u>(308,700)</u>	<u>(212,400)</u>	<u>(25,901)</u>	<u>(172,800)</u>	<u>(108,300)</u>	
Transfers to Reserves (from Acc Surplus)	(68,400)		-	-	-	-	
Transfers from Reserves (to Acc Surplus)	68,400		-	-	-	-	
Balance at End of Reporting Period	<u>414,268</u>	<u>342,155</u>	<u>205,300</u>	<u>323,501</u>	<u>244,900</u>	<u>99,700</u>	
ASSET REVALUATION RESERVE							
Balance at end of previous reporting period							
a. Adjustments (Correction of Prior Period Errors)							
b. Adjustments (Changes in Accounting Policies)							
c. Adjustments (Changes in Accounting Standards)							
Restated Opening Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net Surplus / (Deficit) for year							
Other Comprehensive Income							
- Gain (Loss) on Revaluation of I,PP&E							

BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

Long Term Financial Plan
Statement of Changes in Equity
Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1	
ACCUMULATED SURPLUS							
Balance at end of previous reporting period	717,018	650,855	417,700	349,402	417,700	208,000	Refer to SCI (Worksheets) for notes
a. Adjustments (Correction of Prior Period Errors)							
b. Adjustments (Changes in Accounting Policies)							
c. Adjustments (Changes in Accounting Standards)							
Restated Opening Balance	717,018	650,855	417,700	349,402	417,700	208,000	
Net Surplus / (Deficit) for year	(302,750)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	
Other Comprehensive Income							
- Gain (Loss) on Revaluation of I,PP&E							
- IPP&E Impairment (Expense) / Recoupments Offset to ARR							
- Transfer to Accumulated Surplus on Sale of I,PP&E							
- Transfer to Acc. Surplus on Sale of AFS Financial Instruments							
Other Comprehensive Income	-	-	-	-	-	-	
Total Comprehensive Income	(302,750)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	
Transfers to Reserves (from Acc Surplus)	(68,400)						
Transfers from Reserves (to Acc Surplus)	68,400						
Balance at End of Reporting Period	414,268	342,155	205,300	323,501	244,900	99,700	
ASSET REVALUATION RESERVE							
Balance at end of previous reporting period							
a. Adjustments (Correction of Prior Period Errors)							
b. Adjustments (Changes in Accounting Policies)							
c. Adjustments (Changes in Accounting Standards)							
Restated Opening Balance	-	-	-	-	-	-	
Net Surplus / (Deficit) for year	-	-	-	-	-	-	
Other Comprehensive Income							
- Gain (Loss) on Revaluation of I,PP&E							
- IPP&E Impairment (Expense) / Recoupments Offset to ARR							
- Transfer to Accumulated Surplus on Sale of I,PP&E							
- Transfer to Acc. Surplus on Sale of AFS Financial Instruments							
Other Comprehensive Income	-	-	-	-	-	-	
Total Comprehensive Income	-	-	-	-	-	-	
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)							
Balance at End of Reporting Period	-	-	-	-	-	-	
OTHER RESERVES							
General Reserve							
Opening Balance	201,370	269,770	269,800	269,770	269,800	269,800	
Transfers from Acc Surplus (to Reserves)	68,400						
Transfers to Acc Surplus (from Reserves)							
	269,770	269,770	269,800	269,770	269,800	269,800	
Rubble Royalties Reserve							
Opening Balance							
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)							
	-	-	-	-	-	-	
P001 - Regional & Community Sustainability							
Opening Balance	1,400						
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)	(1,400)						
	-	-	-	-	-	-	
P009 - CWMS & Climate Change Co-ord							
Opening Balance	16,000						
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)	(16,000)						
	-	-	-	-	-	-	
P028 - Regional Capacity Building							
Opening Balance	22,000						
Transfers from Acc Surplus (to Reserves)							
Transfers to Acc Surplus (from Reserves)	(22,000)						
	-	-	-	-	-	-	
P036 - LGA R&D - Reg Youth Volunteering							

BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

\$	2021 - 2022		2022 - 2023			2023-24 Budget	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1	
Opening Balance	5,000				-	-	
Transfers from Acc Surplus (to Reserves)					-	-	
Transfers to Acc Surplus (from Reserves)	(5,000)				-	-	
P037 - Creative Industries Project							
Opening Balance	14,000				-	-	
Transfers from Acc Surplus (to Reserves)					-	-	
Transfers to Acc Surplus (from Reserves)	(14,000)				-	-	
P043 - Stormwater Harvesting							
Opening Balance	10,000				-	-	
Transfers from Acc Surplus (to Reserves)					-	-	
Transfers to Acc Surplus (from Reserves)	(10,000)				-	-	
Balance at End of Reporting Period	<u>269,770</u>	<u>269,770</u>	<u>269,800</u>	<u>269,770</u>	<u>269,800</u>	<u>269,800</u>	
TOTAL EQUITY	<u>684,038</u>	<u>611,925</u>	<u>475,100</u>	<u>593,271</u>	<u>514,700</u>	<u>369,500</u>	

Long Term Financial Plan Statement of Cash Flows Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24 Budget	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1	
Cash Flows from Operating Activities							
Receipts							
Operating Receipts	272,300	305,107	225,900	266,983	309,400	329,800	Refer SCI (worksheet) for notes
Investment Receipts	7,600	7,032	6,100	16,649	18,000	6,300	
Payments							
Operating Payments to Suppliers and Employees	(569,620)	(582,606)	(432,900)	(313,628)	(488,700)	(437,000)	
Finance Payments							
Net Cash provided by (or used in) Operating Activities	<u>(289,720)</u>	<u>(270,467)</u>	<u>(200,900)</u>	<u>(29,996)</u>	<u>(161,300)</u>	<u>(100,900)</u>	
Cash Flows from Investing Activities							
Receipts							
Nil							
Amounts Received Specifically for New/Upgraded Assets							
Sale of Replaced Assets			18,000		18,000		
Sale of Surplus Assets							
Payments							
Nil							
Expenditure on Renewal/Replacement of Assets			(28,000)		(38,000)		
Expenditure on New/Upgraded Assets		(1,720)		(909)			
Net Cash provided by (or used in) Investing Activities	<u>-</u>	<u>(1,720)</u>	<u>(10,000)</u>	<u>(909)</u>	<u>(20,000)</u>	<u>-</u>	
Cash Flows from Financing Activities							
Receipts							
Nil							
Proceeds from Borrowings							
Receipt of Funds from Finance Leases							
Proceeds from Other Borrowings							
Proceeds from Bonds & Deposits							
Payments							
Nil							
Repayments of Borrowings							
Repayment of Finance Lease Liabilities							
Repayment of Other Borrowings							
Repayment of Bonds & Deposits							
Net Cash provided by (or used in) Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net Increase (Decrease) in Cash Held	<u>(289,720)</u>	<u>(272,187)</u>	<u>(210,900)</u>	<u>(30,905)</u>	<u>(181,300)</u>	<u>(100,900)</u>	
plus: Cash & Cash Equivalents at beginning of period	983,758	929,920	697,500	657,733	697,500	516,200	
Cash & Cash Equivalents at End of Reporting Period	<u>694,038</u>	<u>657,733</u>	<u>486,600</u>	<u>626,828</u>	<u>516,200</u>	<u>415,300</u>	

BUDGET 2023/2024

LEGATUS GROUP ANNUAL BUSINESS PLAN & BUDGET 2023 / 2024

Long Term Financial Plan Uniform Presentation of Finances Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24 Budget	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1	
The following is a high level summary of both operating and capital investment activities of the organisation prepared on a simplified Uniform Presentation Framework basis.							
Local Government in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.							
The arrangements ensure that all organisations provide a common 'core' of financial information, which enables meaningful comparisons of each organisation's finances.							
Income	279,900	274,323	232,000	281,480	327,400	336,100	Refer SCI Worksheet for notes
less Expenses	(588,850)	(583,023)	(444,400)	(307,381)	(500,200)	(444,400)	
Operating Surplus / (Deficit)	(308,950)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	

Long Term Financial Plan Financial Indicators Budget 2023-2024

\$	2021 - 2022		2022 - 2023			2023-24 Budget	Budget Notes
	Budget	Actual	Budget	YTD Actual 11 Apr 23	FY Forecast	Draft 1	
These Financial Indicators have been calculated in accordance with Information Paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Financial Statements.							
1. Operating Surplus Ratio	(110.4%)	(112.5%)	(91.6%)	(9.2%)		(32.2%)	Refer SCI Worksheet for notes
Operating Surplus	(308,950)	(308,700)	(212,400)	(25,901)	(172,800)	(108,300)	
Total Operating Revenue	279,900	274,323	232,000	281,480	327,400	336,100	
<i>This ratio expresses the operating surplus as a percentage of total operating revenue.</i>							
2. Net Financial Liabilities Ratio	(237.2%)	(220.7%)	(194.9%)	(205.5%)	(147.1%)	(113.3%)	Refer SCI Worksheet for notes
Net Financial Liabilities	(664,038)	(605,300)	(452,100)	(578,490)	(481,700)	(380,800)	
Total Operating Revenue	279,900	274,323	232,000	281,480	327,400	336,100	
<i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses). These are expressed as a percentage of total operating revenue.</i>							
3. Asset Sustainability Ratio	0.0%	0.0%	142.9%		285.7%	0.0%	Refer SCI Worksheet for notes
Net Asset Renewals	0	0	10,000	0	20,000	0	
Infrastructure & Asset Management Plan required expenditure	7,000	5,489	7,000	0	7,000	7,400	
<i>Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets. Depreciation is used as a substitute where a I&AMP does not exist.</i>							