

What is the optimal reform of the Local Government (Financial Assistance) Act 1995? An exploratory case study from the perspective of NSW Non-metropolitan Local Government



Subject 15611 Local Government Research Project

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Final Report, April 2019

This research report is written in partial fulfilment of the requirements for the degree of Graduate Diploma in Local Government Management at the Centre for Local Government, University of Technology Sydney

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SECTION 1 – INTRODUCTION/OVERVIEW OF STUDY

The financial sustainability of local government in NSW has looked increasingly in doubt since the early 2000s. In 2006 the Local Government and Shires Association commissioned the Independent Inquiry into the Financial Sustainability of NSW Local Government, with their final report completed in 2006 (Allan, et al., 2006). This report provided evidence to support the case for reform of the sector, and identified the vertical and horizontal fiscal imbalance that was evident in Australian fiscal federalism.

The Financial Assistance Grants (FAGs) are a significant recurring funding source for local government authorities across Australia. There is a high level of dependency on the FAGs for rural and regional councils like Kyogle Council, where economies of scale are often difficult to access or not available, and there are very few, if any, options to increase own-source revenue. Now more than ever, there is a need for a review of the distribution of the FAGs, in order to ensure that this vital source of revenue remains available to those who are most in need, and to help meet the long-term challenges of the NSW local government sector more generally.

There are a number of possible changes that could be made to the legislation, and the associated distribution methodology, that would provide a solution to the long-term financial sustainability of many local government authorities (see, for example, (Dollery, et al., 2013); (Sansom, et al., 2013 October)). This research paper seeks to progress and inform the search to find an optimal reform that provides a potential solution for those most in need, which could be considered further by the relevant political advocacy bodies, as well as future researchers and academics.

The research project examines the Federal Government's *Local Government (Financial Assistance) Act 1995*, the current debates on reform of the Act, and the potential reform approaches that might yield the optimum benefits – in terms of Horizontal Fiscal Equalisation – for Kyogle Council and other similar non-metropolitan councils. The research has been undertaken against a backdrop of the continued lack of financial sustainability for many councils in the state—indeed nationally—particularly non-metropolitan councils (see, for example, (Dollery, et al., 2013); (Sansom, et al., 2013 October)). The research is primarily focused around the review of existing literature and publically available data and reports, but also includes information obtained during a meeting with the NSW Local Government Grants Commission attended by the author.

The current political advocacy process around the FAGs has stalled. This is due to a prerequisite being created by the desire for a commitment to an increase in FAGs funding from the Commonwealth, before the sector is even willing to consider reforms to the legislation and distribution methodology. With the Australian Government making no indications that it is even considering increasing the FAGs funding, the question remains:

What is the optimal reform of the *Local Government Financial Assistance Grants (1995)*?

The purpose of this research paper is to attempt to establish how this question can be answered, rather than to try to answer it directly. This exploratory case study has been undertaken from the perspective of NSW non-metropolitan local government, specifically Kyogle Council. With this in mind, this research paper seeks to answer the following questions;

1. What are the current debates on reform of the *Local Government (Financial Assistance) Act 1995*?
2. Which approach to reform of the *Local Government Financial Assistance) Act 1995* might yield the optimal benefits – in terms of Horizontal Fiscal Equalisation – for Kyogle Council and other similar non-metropolitan councils?

In order to answer these questions, we need to firstly understand;

- a. What is the intended purpose of the Financial Assistance Grants to local government?
- b. Is the current funding available being distributed as per the intended purpose?
- c. How do we measure the effectiveness of the distribution?

Ethics approval

Prior to undertaking this research paper, an ethics approval process was followed in order to ensure compliance with the requirements for the ethical conduct of research at the University of Technology Sydney (UTS). This process involved the completion of a self-assessment using a tool developed for this purpose and provided by the Institute for Public Policy and Governance (IPPG) and Centre for Local Government (CLG) at the UTS. The self-assessment concluded that the research required an application for approval to be submitted through the IPPG and GLG Internal Ethics Program. This application and the associated documentation was completed by the researcher and formally submitted by Dr Bligh Grant Associate Professor Politics, Policy and Applied Ethics at the UTS IPPG & CLG and approved by Su Fei Tan, Senior Researcher at the UTS IPPG in August 2019.

SECTION 2 – DESCRIPTION OF SETTING

About Kyogle Council

Kyogle Council services an area of 3,589 square kilometres and adjoins the Scenic Rim Regional Council in Queensland and the Northern Rivers Shires of Tweed, Lismore, Richmond Valley, Clarence Valley and Tenterfield in New South Wales.

Kyogle Local Government Area has an area of 3,598km², a population of 8,940 residents with a median age of 50 (Australia 38 years), an Indigenous population of 4.3% (Australia 2.8%), an unemployment rate of 8.7% (Australia 6.9%) and the median household income is \$832 per week (Australia \$1,438), and a median weekly rent is \$200 (Australia \$335) (Census QuickStats 2016). The population density of the LGA is 2.49 people/km².

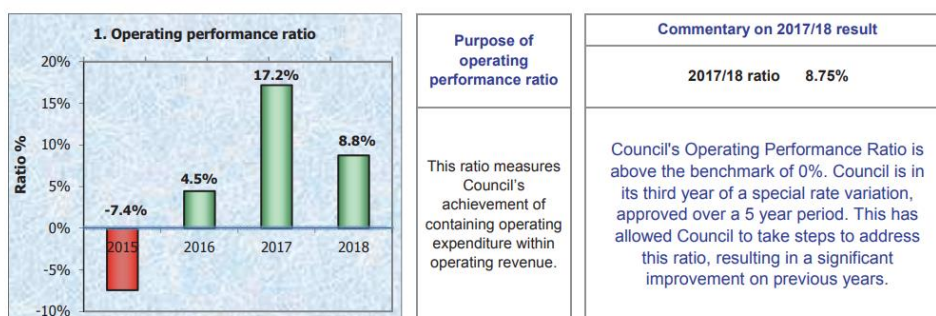
There are 5,170 rateable assessments that produce a general rates revenue of around \$6.7 million per year in addition to the water and sewerage businesses with an income of \$3 million per year (Kyogle Council, June 2018) which gives an average annual own-source income of \$1,876 per assessment. There is also a high proportion of land on which Council cannot levy rates (1,052 km², or 30% of the total LGA), being mainly State Forest or National Parks (Kyogle Council, October 2016).

Council maintains a complex 1,216 km road network that includes 311 bridges within the upper Richmond and Clarence catchment areas that are characterised by their highly variable soils, steep topography and high number of tributaries. Kyogle Council maintains about 10% of NSW's timber bridges with 140 timber bridges located within the LGA. This equates to a timber bridge for every 37 rateable assessments and 235m of road per rateable assessment. Council is the custodian of more than \$515 million worth of public assets and has an infrastructure backlog of \$15.7 million as at June 30, 2018. The required annual renewal and maintenance expenditure to sustain these infrastructure assets is \$11.8 million per year, being \$6.8 million for renewals and \$5million for maintenance. (Kyogle Council, Oct 2018).

Kyogle Council employs 103 FTE staff across three departments, with three senior staff being the General Manager, Director Assets and Infrastructure Services, and Director Planning and Environmental Services as shown in the organisational structure adopted by Council in September 2017 below:

Kyogle Council has managed to consolidate its financial position through the ongoing implementation of its Long Term Financial Plan (Kyogle Council, 2015) and Community Strategic Plan (Kyogle Council, October 2016) as is evident by the improved performance against the financial indicators and benchmarks reported in the Audited Financial Statements (Kyogle Council, Oct 2018).

Figure 1 Kyogle Council Change in Operating Performance Ratio for the period 2014-15 to 2017-18



Source: (Kyogle Council, Oct 2018)

This represents a marked improvement from the position that Council was in prior to the 'Fit For The Future' (FFTF) reforms of the NSW Government, which came about after the work of the Independent Local Government Review Panel (ILGRP) and the release of their final report in 2013 (Sansom, et al., 2013 October).

While this level of success should be seen in a positive manner, it is important to note that the current level of FAGs to Kyogle Council is \$4.35 million which is equivalent to 63% of the total revenue from annual rates

and charges of \$6.9 million. This creates a relatively high level of sensitivity to changes in the quantum of the FAGs on the ongoing financial sustainability of Council.

Given this high level of dependency on the FAGs, and in the absence of options to increase Council's own-source revenue (Kyogle Council, 2015), there is a need for a review of the focus of advocacy around the distribution of the FAGs in order to ensure that this remains available to help meet the long-term challenges of the Council, the region, and the NSW local government sector more generally.

A Brief History of Federal Assistance Grants to Local Government

The Commonwealth has been providing general purpose assistance to local government since it first provided assistance in 1974-75. (Webb, 2001). Commonwealth funding of local government through the states has been in place for many decades. The greatest boost to this funding was through the Whitlam Labour Government between 1972 and 1975 where funding from the Commonwealth increased from \$7.5 million in 1972/73 to \$165 million in 1975/76. (Megarrity, 2011).

The *Local Government Grants Act 1975* was assented to on November 6, 1975. This Act was created "to grant Financial Assistance in relation to Local Governing Bodies". (Australian Government, 1975, p. 1) The Act achieved this goal by providing a schedule of amounts for Grants for Local Governing Bodies, and then the making of payments to the States on the condition that the State would, "without undue delay and before 1 July 1976, make an unconditional payment of that amount to that local governing body". This Act did not impose any additional conditions or constraints relating to a minimum per capita distribution, nor did it define the intent of these payments or the principles or method used to calculate the individual local government body allocations.

In 1976-77 the quantum of grants to local government was the equivalent of 1.52% of income tax receipts from the previous year, increasing to 1.75% in 1979-80 and 2% in 1980-81 (Webb, 2001). This arrangement continued through to 1984-85, after which the quantum of the available grants was increased by the consumer price index and an additional 2% growth factor. During this period, the method of allocation of grants and partly on equalisation. This arrangement included the requirement for each state to allocate a minimum of 30% of grants to local government based on the population of each local government authority, with the balance to be distributed having regard to financial needs as assessed by the State Grants Commission. (Webb, 2001).

In April 1986, following a Committee of Inquiry into Local Government in 1984/85, the (then) Hawke-Keating federal government announced that the arrangements for the provision of financial assistance would change from 1986-87 onwards. The new arrangements were implemented through the new *Local Government (Financial Assistance) Act 1986*. The key features of the new arrangements were:

- After transitional arrangements for the 1986-87 and 1987-88 years, the quantum of the financial assistance would be determined by increasing the amount paid in the previous year by the percentage change in general purpose payments to the states;
- The distribution of assistance between the states was to be phased from existing arrangements to an equal per capita basis by 1989-90;
- The State Grants Commissions were to determine the intrastate distribution of the available grants to local government authorities according to principles formulated by each state that took fiscal equalisation into account;
- All local governments would be entitled to a minimum grant based on population, such that no local authority would receive an amount less than the amount it would receive if 30 percent of the State's grant were allocated on an equal per capita basis.

These were incredibly significant changes, and arguably contradict the original intention of the Act by;

- i. Moving to a per capita as opposed to per LGA basis

ii. Shifting responsibility for interstate distribution to the State Grants Commissions

The 1989 Premiers' Conference agreed that the Commonwealth Grants Commission should provide comment on the desirability of adopting full fiscal equalisation for the interstate distribution of grants, and to calculate what the distribution of grants would be if full fiscal equalisation were adopted. Webb (Webb, 2001) explains that the "*Report on the Interstate Distribution of General Purpose Grants for Local Government 1991*" supported in principle the adoption of fiscal equalisation as the current distribution on an equal per capita basis departed markedly from fiscal equalisation. However, the Commission recommended against using the per capita relativities it has assessed in its report because of data and methodology deficiencies. The Premiers' Conference in May 1991 considered the Commission's report and in May 1992 the Commonwealth announced that grants would continue to be distributed on an equal per capita basis, and grants have continued to be distributed on this basis since 1989-90. (Webb, 2001).

The next most significant amendment to the *Local Government (Financial Assistance) Act 1986* occurred in June 1991 and was as a result of changes to the distribution of previously tied specific purpose grants to local government for local roads under the *Australian Land Transport Development Act 1988*. The 1990 Premiers' Conference agreed that the conditions applying to road grants would be abolished and local government could spend the funds for any purpose. The untied grants are called "identified road grants" and are allocated among the states based on the length of local roads and the historic shares that applied between the States' in 1991-92. (Webb, 2001)

Webb also reports (Webb, 2001) that the findings of a study undertaken in 1994 by the Australian Urban and Regional Development Review titled "*Financing Local Government. A Review of the Local Government (Financial Assistance) Act 1986*" included:

- There had been a shift in the share of funding to rural councils in all the states except Victoria;
- That States Grants Commissions were following two models of fiscal equalisation: in one, an increasing share of funds was allocated to local governments with increasing populations, whereas in the other model, the reverse was true;
- In most States an increasing share of assistance went to local governments with the greatest socio-economic disadvantage.
- Absorbing local road funding into financial assistance grants and hence distributing road funding on an equal per capita basis between the States would be disruptive and was not recommended.

Following consideration of this review the Commonwealth undertook further reforms which were included in the *Local Government (Financial Assistance) Act 1995*. The purpose of the financial assistance to local government included in the 1995 Act was:

- 3.(2) *The Parliament wishes to provide financial assistance to the States for the purposes of improving:*
- (a) *the financial capacity of local governing bodies; and*
 - (b) *the capacity of local governing bodies to provide their residents with an equitable level of services; and*
 - (c) *the certainty of funding for local governing bodies; and*
 - (d) *the efficiency and effectiveness of local governing bodies; and*
 - (e) *the provision by local governing bodies of services to Aboriginal and Torres Strait Islander communities.*

This Act retained most of the features of the 1986 Act, and the main change was the requirement that national principles replace the arrangement whereby each State formulated principles. The specific changes to the wording of the two Acts is outlined below for comparison. The *Local Government Financial Assistance Act 1986* stated:

9. (1) Each State shall, before 1 July 1987, formulate principles for the purposes of allocating amounts payable to the State under section 7 amongst local governing bodies in the State, and shall give a copy of the principles so formulated to the Minister before that date.

(2) In formulating principles under subsection (1) or in preparing proposals for revocation or variation of principles so formulated, a State:

(a) shall consult with a body or bodies representative of local government in the State;

(b) shall have regard to the objective of ensuring that the allocation of funds for local government purposes is made, as far as practicable, on a full horizontal equalisation basis, being a basis that ensures that each local governing body in the State is able to function, by reasonable effort, at a standard not lower than the average standard of other local governing bodies in the State, and that takes account of differences in the expenditure required by those local governing bodies in the performance of their functions and in the capacity of those local governing bodies to raise revenue; and

(c) notwithstanding the objective referred to in paragraph (b), shall ensure that no local governing body in the State will be allocated an amount in a year that is less than the amount that would be allocated to that body if 30% of the amount to which the State is entitled under section 7 in respect of the year were allocated amongst local governing bodies in the State on a per capita basis.

The Local Government (Financial Assistance) Act 1995 states:

6 National principles governing allocation by States among local governing bodies

(1) The Minister, after consulting the relevant State Ministers and with a body or bodies representative of local government, must formulate national principles for the purpose of allocating among local governing bodies amounts payable to States (other than the Australian Capital Territory) under this Act in the year beginning on 1 July 1996 and later years.

(2) In formulating national principles, the Minister:

(a) is to have regard to the need to ensure that the allocation of funds for local government purposes under section 9 is made, as far as practicable, on a full horizontal equalisation basis; but

(b) must ensure that no local governing body in a State will be allocated an amount under section 9 in a year that is less than the amount that would be allocated to the body if 30% of the amount to which the State is entitled under that section in respect of the year were allocated among local governing bodies in the State on a per capita basis.

(3) The reference in paragraph (2)(a) to the allocation of funds for local government purposes on a full horizontal equalisation basis is a reference to an allocation of funds that:

(a) ensures that each local governing body in a State is able to function, by reasonable effort, at a standard not lower than the average standard of other local governing bodies in the State; and

(b) takes account of differences in the expenditure required to be incurred by local governing bodies in the performance of their functions and in their capacity to raise revenue.

The National Principles for the allocation of general purpose and local road grants that were subsequently developed have been included in Appendix A of this report.

There have been a number of primarily administrative amendments to the 1995 Act, with the main amendments summarised as follows;

- 2000 amendment – allows for changes to the distribution between the States based on revised population figures and a share of GST revenue, and provides protection to maintain the level of assistance to local government in real per capita terms;
- 2009 amendment – allows for the Minister to make advanced payments of the FAGs allocations.

Financial sustainability of local government

The financial sustainability of local government in NSW looked increasingly in doubt in the early 2000s. In 2006 the Local Government and Shires Association commissioned the Independent Inquiry into the Financial Sustainability of NSW Local Government, with their final report completed in 2006 (Allan, et al., 2006). This report provided evidence to support the case for reform of the sector, and identified the vertical and horizontal fiscal imbalance that was evident in Australian fiscal federalism. There was a focus on the level of maturity in asset management across the sector to ensure that the information reported around infrastructure was accurate and reliable, and suitable for decision making around financial management and sustainability.

Local Government in NSW faces a financial sustainability crisis dominated by the responsibilities that go with the management of a significant stock of infrastructure assets. (Dollery, et al., 2013) This is not unique to NSW, with the recent State of the Assets report (Jeff Roorda and Associates, 2018) highlighting the following key points:

- Local governments across Australia manage infrastructure assets worth \$426 billion with a depreciable amount of \$330 billion and an annual renewal cost of \$6.4 billion;
- Roads and bridges make up 43%, stormwater 18%, water and waste-water 17%, buildings 16%, and parks and recreation 5% of the total asset value;
- \$30 billion is required to renew and replace aging infrastructure now in poor condition, and:
- \$24 billion of transport infrastructure has poor capacity when it comes to delivering Australia's freight task.

The report recognises that the level of asset management maturity in local government is improving, but requires a focus on continuous improvement, and makes the conclusion that:

Regardless of the current asset management knowledge and capability levels, the key issue should be whether a local council entity can maintain a satisfactory Operating Surplus (net of capital grants) over time. If it can then it will have the financial capacity to undertake asset maintenance and renewal (consistent with current service levels) on an ongoing basis. If it does not, then even if a local council has good asset management plans and systems then sooner or later it simply will not have the resource capacity to carry out preferred asset management activities and service levels must fall, and/or related risks must rise. (Jeff Roorda and Associates, 2018, pp. 60-61).

This infrastructure crisis in NSW local government was quantified in the work of (Allan, et al., 2006) which included in its recommendations 'That the Financial Assistance Grants (FAGs) should be increased by 20% and set at fixed rates as either 0.22% of GDP, or 0.86% total Commonwealth taxes, or 1.27% total of income taxes'.

Local government reform in NSW has most recently been driven through the Integrated Planning and Reporting (IP&R) framework developed by the (then) Division of Local Government (NSW Division of Local Government, March 2013) and embedded in *the Local Government Act 1993*. This represented a step shift in the level of strategic business planning applied across the general functions of Councils in NSW (reference— just use Grant and Drew 2017 chapter 5). The new IP&R requirements around asset management planning and long term financial planning were significant for many Councils who found that they were facing serious financial sustainability issues associated with the management of infrastructure assets in particular (reference).

At a state-wide level, there is a need for local government to try to refocus the NSW Government on the benefits of the broader industry supported reforms that were contained in the ILGRP Final Report. There have been a number of recommendations already acted upon to date, such as:

- Establishment of Joint Organisations of Councils (NSW Parliament, 2018)
- Voluntary mergers (NSW Parliament, 2016)
- Reinforced financial oversight by the OLG and ability to appoint financial administrators (NSW Parliament, 2016)
- Auditing by the NSW Auditor General’s Office (Audit Office of NSW, April 2018)
- Strengthened internal audit requirements (NSW Office of Local Government, September 2019)
- Amendments to the role of elected officials and the Mayor (NSW Parliament, 2016)
- Elected officials ongoing professional development (NSW Office of Local Government, 2018) .

Then there are those that have not been acted upon where reform should be seen as a positive for local government, such as:

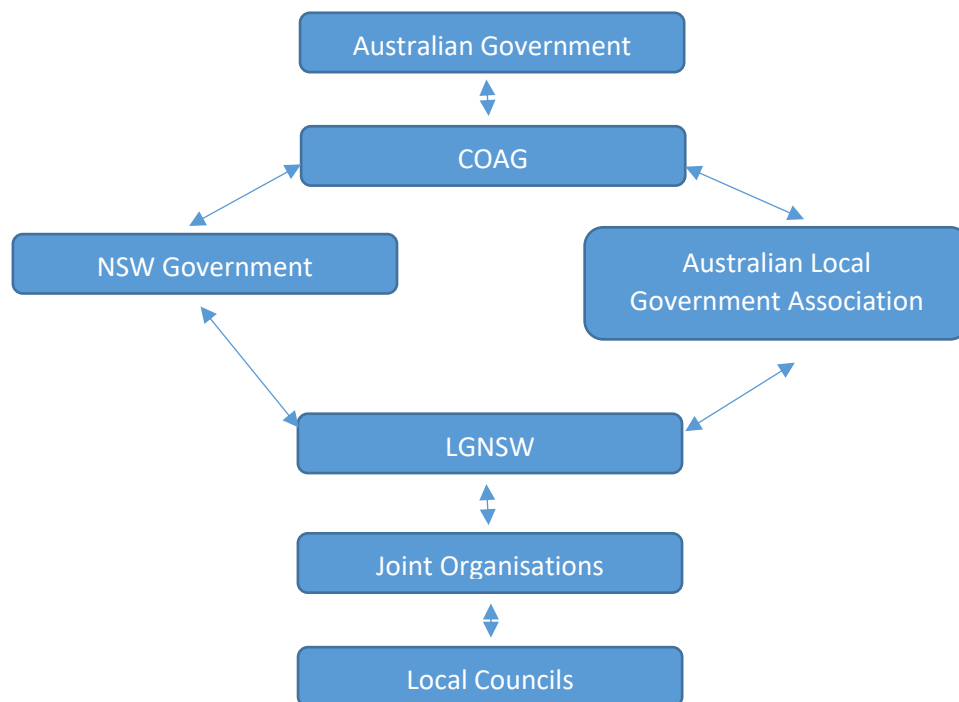
- The NSW Independent Pricing and Regulatory Tribunal (IPART) reporting and compliance burden review (reference);
- Review of the rating system and rate pegging (see references a, b and c);
- Redistribution of FAGs to those Councils with the greatest need.

Prima facie, these three reform areas have the potential to address the vertical and horizontal fiscal imbalance that exists in the Australian fiscal federalism (references). However, there must be a strong consistent focus of both local and state government to lobby the Federal Government for a change to the minimum per capita allocations for this to be successful.

Policy/advocacy environment

There now exists a reasonably structured governance framework for advocacy and partnerships between the three tiers of government in Australia, which for NSW looks like:

Figure 2 Simple Diagram representing the governance framework in Australia



Source: Author.

The role of LGNSW in addressing the legacy of distrust that still colours dealings between state and local governments in NSW (Sansom, et al., 2013 October, p. 124), is of utmost importance if there is to be a change in the way local government is perceived by the state. The ILGRP had this to say in relation to the role of LGNSW:

The recent establishment of a single association for NSW councils – Local Government NSW –opens the door for a fresh start in the way local government presents itself to communities, State and federal governments, and other key stakeholders. However, as indicated in Case for Sustainable Change, the new association faces the challenge of leading a change of attitude and culture in a sector that has tended to dwell on its misfortunes (real or perceived) and to focus more on its disparate interests than the ‘big picture’. (Sansom, et al., 2013 October) pg 126.

The ILGRP also refers to the state-local government agreement in NSW (State Government of NSW and Local Government NSW, 2013) where they note that Clause 4.2 of the State-Local Government agreement has this to say:

Local Government NSW is responsible for providing leadership and guidance to the local government sector across a wide variety of functions...as well as working with the local government sector in accordance with the agreed Principles, and driving the shared vision for local government in partnership with the NSW State Government. (Sansom, et al., 2013 October) pg 126

LGNSW’s recent successful work on advocacy around the state election (LGNSW, February 2019) the publication and advocacy around cost shifting report (Local Government NSW, 2018) and its willingness to adopt the Australian Local Government Association’s advocacy priorities for the 2019 Federal election, all point towards LGNSW having the capacity to realise the vision that the ILGRP had for its future. It would now seem to be up to the individual Councils to make sure they are actively informing and supporting LGNSW in advocating for the sector.

Status of Financial Assistance Grants in NSW

In June 2019 the NSW Local Government Grants Commission wrote to all councils in NSW to provide them with information on the refinement of the grant methodology for the distribution of the Financial Assistance Grants (FAGs) allocations to councils in NSW (Pearce, January 2020). The review focused on the ‘General Purpose Component’ (GPC) of the FAGs in line with NSW policy to direct the GPC of the grant to councils with the greatest relative need. The purpose of the correspondence was to advise of the completion of the review of the grant allocation model, as well as the transitional arrangements that are to apply as the revised model is implemented. The advice in relation to the ‘Local Roads Component’ (LRC) was that after reviewing the existing methodology the Commission determined not to make any changes to the LRC methodology.

The NSW Grants Commission’s refined GPC model is made up of a revenue allowance, expenditure allowance, isolation allowance, and a pensioner rebate allowance. The refinements to the GPC are limited to the expenditure allowance, which comprises of the consolidation of council expenditure functions and streamlining the disability factors.

The transitional arrangements limited the variation percentage of individual councils’ 2018-19 GPC levels when compared to 2017-18 allocations. An upper limit increase of +5% and a lower limit change of 0% was applied to the GPC allocations. Historically the Commission set a variation range between +5% and -5%. The Commission advised that it is currently consulting with councils about restoring these historical limits after the Commission implemented transitional arrangements in 2018-19 which meant *“that there is an upper limit (ceiling) of +5% and a lower limit (floor) of 0% applied to general purpose grant allocations..The Commission is currently consulting with councils about restoring these historical limits. This is because by retaining a 0% floor more funds will continue to be diverted from councils with the greatest relative disadvantage.”* (Pearce, January 2020)

The NSW Grants Commission correspondence included two separate attachments, namely the National Principles for the Allocation of General Purpose and Local Roads Grants, and a Financial Assistance Grants 2018-19 Fact Sheet dated June 2019 (NSW Local Government Grants Commission, 2019). These are included as Appendix A and Appendix B of this report. The June 2019 FAGs Fact Sheet included information about the GPC model review, the transitional arrangements, and the background that led to the review; however, of

most significance was the information included in relation to the per capita minimum grant requirement of the *Local Government (Financial Assistance) Act 1995* (Australian Government, 1995).

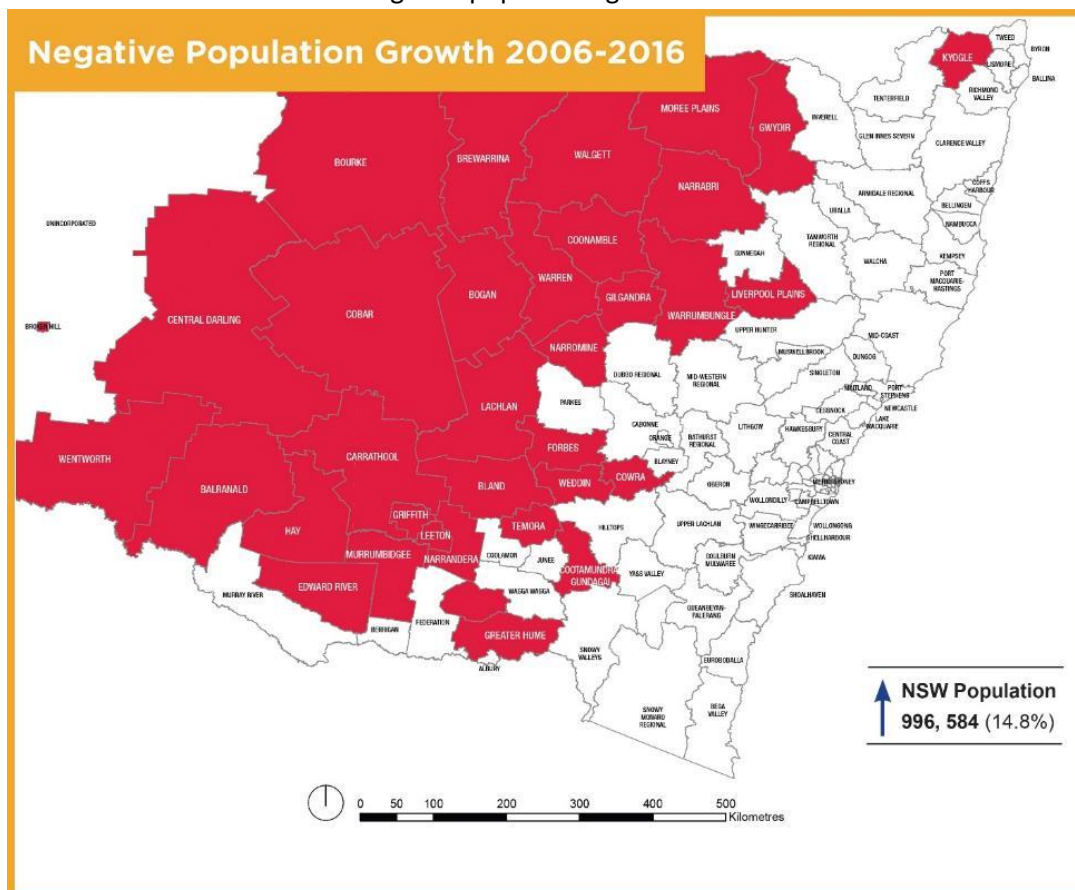
The Fact Sheet advised that the ongoing challenge for the Commission has been how to allocate a fairer share of the GPC to such councils when a fixed 30% of the GPC grant must be allocated based on population increases/decreases. “The per capita minimum for 2018-19 is \$20.76. Councils on the minimum grant generally:

- Have greater revenue raising capacity
- Are not relatively disadvantaged
- Have economies of scale
- Are geographically smaller
- Experience year on year growth

There are 19 councils on the minimum grant; all allocated in the Sydney area. Just over 31% of the State’s population live in those council areas. Nine minimum grant councils received higher than the state average increase of 3.7%, including the City of Sydney with the highest increase of 12.6%” (NSW Local Government Grants Commission, 2019, p. 2)

The Fact Sheet provided the following figure showing the council areas with negative population growth between 2006 and 2016.

Figure 3 Local Government Areas with negative population growth between 2006 and 2016.



Source: (NSW Local Government Grants Commission, 2019, p. 1)

The Fact Sheet (NSW Local Government Grants Commission, 2019, p. 1) then states that; “Councils with the greatest relative disadvantage are generally rural and remote councils with:

- Small and declining populations
- Limited capacity to raise revenue

- Financial responsibility for sizeable networks of local roads/infrastructure & diminishing financial resources
- Relative isolation

In response to the information provided by the Commission, the Mayor of Kyogle Council requested the preparation of an advocacy briefing paper calling for the removal of the minimum per capita grant from the *Local Government (Financial Assistance) Act 1995* through the repeal of Part 1 Section 6(2)(b) of the Act which states:

(2) In formulating national principles, the Minister:

- (a) is to have regard to the need to ensure that the allocation of funds for local government purposes under section 9 is made, as far as practicable, on a full horizontal equalisation basis; **but***
- (b) must ensure that no local governing body in a State will be allocated an amount under section 9 in a year that is less than the amount that would be allocated to the body if 30% of the amount to which the State is entitled under that section in respect of the year were allocated among local governing bodies in the State on a per capita basis (emphasis added).*

It is interesting to note that through the use of the word “but”, in the wording of the Act itself, the effect of sub-clause (b) in limiting the ability of the Minister to allocate funds on a full horizontal equalisation basis, as required by sub-clause (a), is acknowledged.

The briefing paper (Kyogle Council, June 2019) was prepared in June 2019 in readiness for the (then) upcoming Australian Local Government Association (ALGA) National General Assembly held in Canberra June 16-19, 2019 (Australian Local Government Association, 16-19 June 2019). The briefing paper included the following table providing a comparison between Kyogle Council, which is one of the councils identified as having negative population growth and greatest disadvantage, and two of the councils on the minimum grant amount in metropolitan Sydney, namely North Sydney Council and Sydney City Council.

Table 1 Comparison of Rating and FAGs Data for Three Councils

	Kyogle Council	North Sydney Council	Sydney City Council
Population	8,940	72,037	208,374
Revenue from Rates and Annual Charges (2018/19)	\$6.9 million	\$59.1 million	\$307.2 million
FAGs (2018/19)	\$4.35 million	\$2 million	\$6.2 million
FAGs as a percentage of rates income	63%	3.4%	2%
Household median income (per week)	\$832	\$2,360	\$1,629
Average rates per person per year	\$772	\$820	\$1,474
Rates as a percentage of weekly household income	93%	35%	90%
Rates as a percentage of weekly household income without FAGs	151%	36%	92%
Difference	58%	1%	2%

Source: (Kyogle Council, June 2019)

What this table is attempting to show, is that these councils on the minimum per capita grant have the means to recover additional revenue from their communities without relying on these grants. This is particularly evident when comparing the median household incomes, which represent the communities’ capacity to pay, and the change in rates as a percentage of weekly income without the FAGs, which represents the level of dependency on the grants. In this table, Kyogle represents the typical rural and remote council that remains dependent on grants from other spheres of government to meet their current expenditure. Given the differences in the scope to raise additional revenue across different classes of

councils, there would appear to be a strong case to review the distribution of the GPC grants to local governments.

Current Financial Assistance Grants Political Debates

The business paper for the ALGA National General Assembly 2019 (Australian Local Government Association, 2019) included the following motions that related to the Federal Governments FAGs funding:

Motion 2 – *Boulia Shire Council QLD, Somerset Regional Council QLD, South Burnett Regional Council QLD, Glen Innes Severn Council NSW.*

That the National General Assembly calls on the Federal Government to restore Financial Assistance Grants (FAGs) funding to at least one percent of total Commonwealth taxation revenue.

Motion 3 – *Moree Plains Shire Council.*

NSW That the National General Assembly calls on the Australian Government to request that the Productivity Commission formally enquire into the current allocation mechanism and total quantum of Federal Financial Assistance Grants. The suggested terms of reference of the enquiry are to include, but not limited to:

- *The categories of Councils and whether these adequately reflect the variations across Councils,*
- *The degree to which the current grant formulae correctly represents the differing capacities of Councils to deliver services*
- *Whether the overall quantum of the grants is sufficient to ensure the long term financial sustainability of local government.*

Motion 3.1 – *Bega Valley Shire Council, NSW*

That the National General Assembly call on the Federal Government to implement a full review, along with each State and Territory, of the Financial Assistance Grants criteria with a view to allowing regional and rural councils additional funding.

Motion 4 – *Cumberland Council, NSW*

That this National General Assembly calls on the Federal Government to urgently review the current methodology in calculating the allocation of Federal Assistance Grants, to ensure that no amalgamated Councils are disadvantaged as a result of boundary alterations.

Motion 5 – *Murrindindi Shire Council, VIC*

That the National General Assembly calls on the Federal Government to commit to the funding of Councils through the Financial Assistance Grants (FAGS) Program on set dates each year in order to avoid smaller Councils, particularly small rural Councils, being forced to incorrectly report deficit budgets to their communities.

The business paper also included the following information concerning resolutions passed at the 2018 National General Assembly;

Motion 2 – *Bega Valley Shire Council*

NSW That the National General Assembly advocates on behalf of local government that Financial Assistance Grants should be increased to at least 1% of national taxation revenue at the 2019/2020 budget.

ALGA noted the Resolution and that this matter was included in ALGA's Federal election document, 2019/20 pre-budget submission and wherever possible in other campaigns. It is the objective of the Fairer Share campaign which involves ALGA, the state and territory associations and all Councils.

As part of the political lobbying and advocacy process, the Mayor of Kyogle Council sought support for an amended version of Motion 3 at the 2019 ALGA National General Assembly in line with the briefing paper that

had been previously prepared (Kyogle Council, June 2019). The amended motion was passed and Resolution Number 3 from the 2019 Australian Local Government (ALGA) Annual Conference (Australian Local Government Association, July 2019) was carried as follows:

Resolution 3 – Moree Plains Shire Council, NSW

That the National General Assembly calls on the Federal Government to remove Part 1 Sec 6 2b of the Local Govt Financial Assistance Act 1995 to remove the minimum per capita amount grant.

The following motions relating to the Federal Governments FAGs were also passed at the 2019 ALGA National General Assembly (Australian Local Government Association, July 2019):

Resolution 2 – Boulia Shire Council, QLD

That the National General Assembly calls on the Federal Government to restore Financial Assistance Grants (FAGs) funding to at least one percent of total Commonwealth taxation revenue.

Resolution 4 – Cumberland Council, NSW

That this National General Assembly calls on the Federal Government to urgently review the current methodology in calculating the allocation of Federal Assistance Grants, to ensure that no amalgamated Councils are disadvantaged as a result of boundary alterations.

Resolution 5 – Murrindindi Shire, VIC

That the National General Assembly calls on the Federal Government to commit to the funding of Councils through the Financial Assistance Grants (FAGS) Program on set dates each year in order to avoid smaller Councils, particularly small rural Councils, being forced to incorrectly report deficit budgets to their communities.

With the successful passing of Resolution 3 as outlined above, Kyogle Council put forward the same motion for consideration at the Local Government NSW (LGNSW) Annual Conference held in Sydney 14-16 October 2019. The motion was included in the business paper (LGNSW, 2019) along with four other motions relating to the Federal Government's FAGs. These are listed below as they were presented in the business paper (LGNSW, 2019, pp. 40-41):

17 Forbes Shire Council Increase in the funds available through FAGs

That the Federal Government increase Financial Assistance Grants (FAGs) funding to 1% of Commonwealth tax revenue, prior to any changes to the formula.

Note from Board

This motion establishes the position that the quantum of Financial Assistance Grants (FAGs) needs to be increased before changes are made to the FAGs methodology.

Therefore, if carried, this motion would negate motions 18 from Kyogle, 19 from Parramatta and part 2 of the covered motion below from Lismore, which propose changes to FAGs methodology (i.e. they would not be debated).

Lismore City Council Distribution of Financial Assistance Grants

That:

- 1. Local Government NSW encourages all NSW councils to proactively support the Australian Local Government Association's national campaign – A Fairer Share – seeking the Federal Government to restore the national value of Financial Assistance Grants (FAGs) funding to an amount equal to at least 1% of Commonwealth taxation revenue.*
- 2. The Federal Government alters the distribution of FAGs to improve equity in funding across lower population and low rate revenue generating LGAs.*

Moree Plains Shire Council Restore the overall FAG allocation to 1%

That Local Government NSW continues to lobby for the overall FAGs allocation to be restored to its original rate of 1% of GDP.

18 Kyogle Council FAGS minimum per capita

That Local Government NSW calls on the Federal Government to remove Part 1 Sec 6 2b of the Local Government Financial Assistance Act 1995 to remove the minimum per capita amount grant.

19 City of Parramatta Council Indexation of Financial Assistance Grant

That Local Government NSW advocates to the NSW and Federal governments in the strongest possible terms for incorporating GDP growth factor into the escalation methodology of the general component of the Financial Assistance Grant (FAG).

The manner in which these motions were presented is interesting to note in terms of the political strategy that has possibly been played out by the Board, which is revealed in the note from the Board attached to Motion 17. The selection of the motion from Forbes over similar motions, the order of business, and the leveraging of the use of the term “prior to changes to the formula” in the Forbes motion, all serve to create an environment that would avoid the motion put forward by Kyogle Council from being debated. The record of decisions from the Annual Conference (Local Government NSW, 2019, p. 9) shows that an amendment was moved to Motion 17 that removed the term “prior to any changes to the formula” from the original motion. However, this amendment was lost. The original Motion 17 was then passed, negating Motions 18 and 19, which were subsequently not debated.

This political process had the effect of establishing a political policy position for the LGNSW Board, which is effectively:

This motion establishes the position that the quantum of Financial Assistance Grants (FAGs) needs to be increased before changes are made to the FAGs methodology.

With the conclusion of this process through the LGNSW Annual Conference, effectively leaving the LGNSW position on the reform of the FAGs in conflict with the motion passed at the ALGA Annual General Assembly of the same year, any further progress of reform of the Financial Assistance Grants remains in serious doubt.

SECTION 3 – LITERATURE REVIEW

Nature of local government

Local government is the government of communities and places. Elected councils are a fundamental element of our democracy, giving expression to people’s aspirations for their neighbourhoods, towns and regions. Stronger, more effective local government can provide better services and infrastructure, and can do more to support economic development, safeguard environmental quality and enhance community wellbeing. It can also partner State and Commonwealth governments in achieving regional, state and national goals. (Sansom, et al., 2013 October, p. 21)

In his article (Chandler, 2010) provides a rationale and ethical justification for local government maintaining that local governments ought to provide services as they see fit to those in their area, as well and represent the views of that area to other tiers of government. He also acknowledges that a national government should ensure local governments respect the human and democratic rights of their citizens, and that they have the means to secure equality of opportunity for all citizens by redistributing resources to poorer governments. To some extent, these principles are reflected in the systems of local government in Australia. However, the role of the states in the Australian Federation creates a layer of complexity and a historical context that has led to a strained and uncertain set of relationships.

This historical context has been described as the “tension between constitutionalist (permissive) and state-interventionist (compulsory) systems pg 15 (Grant & Drew, 2017). NSW is described as definitely being on the compulsory or state-interventionist side. The recent ‘Fit For the Future’ reforms (reference) and the establishment of Joint Organisations of Councils (NSW Parliament, 2018) across NSW are contemporary cases in point (for extensive discussions, see x, y and z).

The role of local government was discussed during the 1890s Constitutional Conventions that led to the Federation (see Aulich and Piestch 2002); however, most of the founding fathers saw local government as purely a domestic responsibility of the individual states, which had no relevance to federal discussions (Megarrity, 2011) such that the final Constitution was devoid of local government.

Under the Australian Constitution, local government is a state responsibility, with each state providing the legislative and regulatory framework for its own system. Nevertheless, local governments are recognised in the respective state constitutions, albeit to varying degrees (see Grant and Drew 2017, pp. 177-264). In NSW the *Constitution Act 1902* Part 8 Section 51, includes the following statement;

- 1) *There shall continue to be a system of local government for the State under which duly elected or duly appointed local government bodies are constituted with responsibilities for acting for the better government of those parts of the State that are from time to time subject to that system of local government.*

In many ways, the functions of local government are highly prescriptive and heavily regulated by their state masters; however, in reality local government delivers a wide range of services specific to the needs of their local community including some commercial activities. In terms of the overall expenditure on services and the impact of the finances of local government, the most significant role of local government is one of infrastructure manager (Grant and Drew 2017, p. 275). Local government today maintains 33% of the nation’s infrastructure assets, including 76% of the nation’s roads by length (Australian Local Government Association, 2018).

Principles of subsidiarity and correspondence

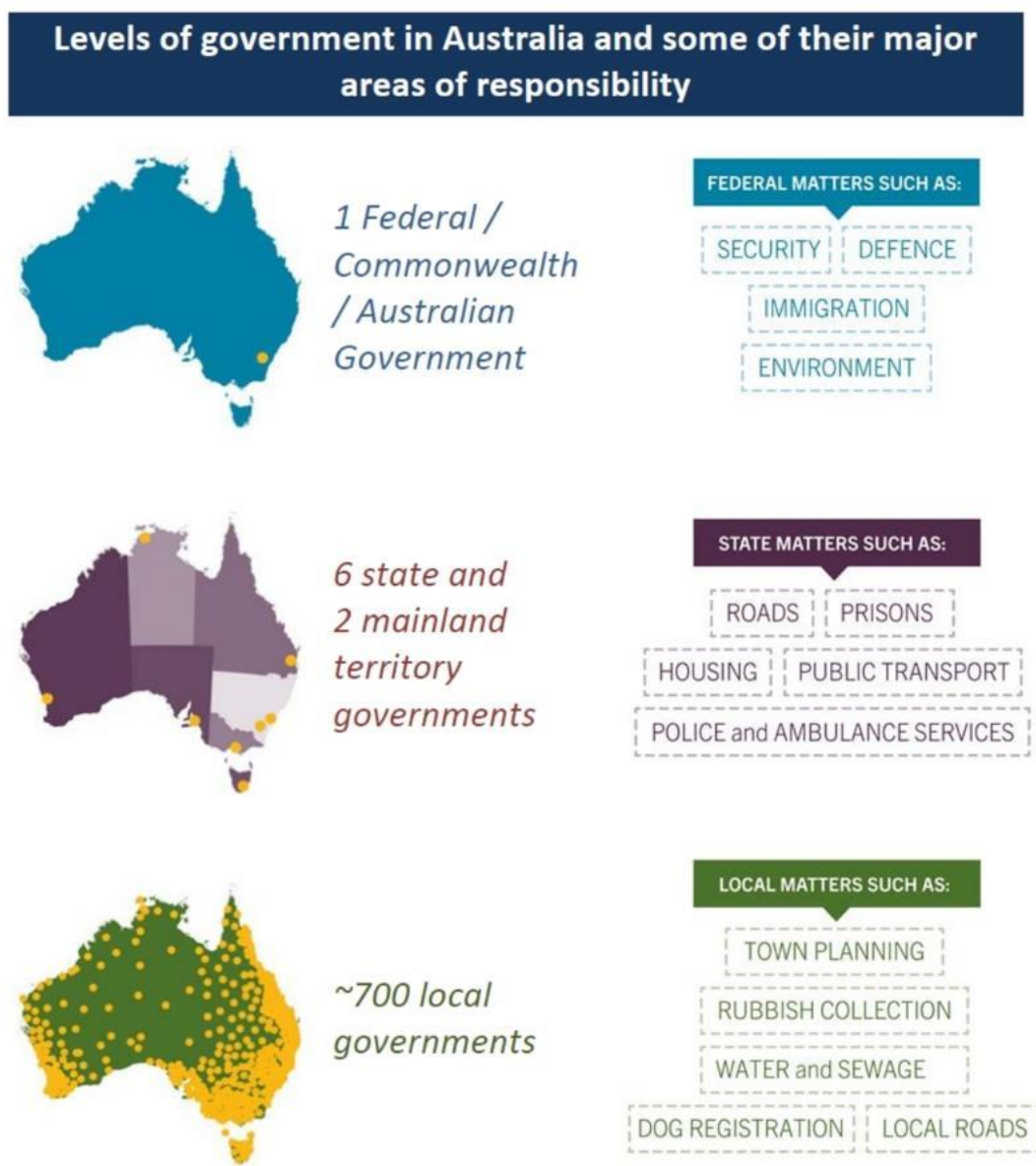
One of the unfortunate outcomes of the history of government in Australia is that it is often difficult to assign functions to a single tier of government. Federalism in this context was described by one political commentator as being like a “marble cake” where the functions of government swirl around, engulfing two or three levels. (Megarrity, 2011, p. 14).

The subsidiarity principle holds that any given function should be assigned to the lowest tier of government compatible with its efficient operation, and if there is any uncertainty it should be allocated to the lowest tier of government that can effectively provide the service. (Allan, et al., 2006)

In relation to the principle of subsidiarity (Ryan & Woods, 2015, p. 35) state: ‘The principle argues that taxing, spending and regulatory functions should be exercised by lower levels of government unless a convincing case can be made by central government, for assigning them to itself. Arguments for retaining powers need to be made on the basis of comparative efficiency’.

The correspondence principle (see Grant and Drew 2017) holds that each tier of government should finance its own expenditure functions since the beneficiaries of given public services should meet the costs of those services, and that where the function benefits people outside the jurisdiction of the government delivering the service, then other governments should provide financial assistance towards the delivery of the service see also (Allan, et al., 2006, p. 88). Further, that where a higher tier of government obliges lower levels of government to provide stipulated services or prescribed service levels on equity or efficiency grounds, then it should finance those services. (Allan, et al., 2006, p. 88).

Figure 4: Australian Federation: Tiers and number of government areas (as at 2012).



Source: Adapted from Australian Parliamentary Education Office image.

For the multi-level governance system present in Australia to provide efficient and effective delivery of the wide range of functions required to service the population, there should be a distribution of functions and revenue based on the principles of subsidiarity and correspondence as outlined above. However, for this theoretical framework to be effective there needs to be a genuine whole of government approach. Intergovernmental agreements are needed that provide clarity on the functions, regulatory roles and revenue raising powers of each tier of government, along with the distribution of revenue between the three tiers.

In outlining the principles and theories of local government, (Watt, 2006) discusses the role of the state in response to market failure (correcting failures of competition), merit goods (correcting individual choices), and redistribution (correcting inequity). While arguing that local government can have a role in all these areas, he also puts forward that a major advantage of local government lies in its ability to match local services to local tastes and preferences. This is in contrast with the uniformity expected with services provided by a central government. The wide range of services delivered by local government is reflective of the variety of circumstances where the role of local government has expanded to meet the specific needs of a community or area in response to drivers such as market failure, merit goods and redistribution.

Australian fiscal federalism

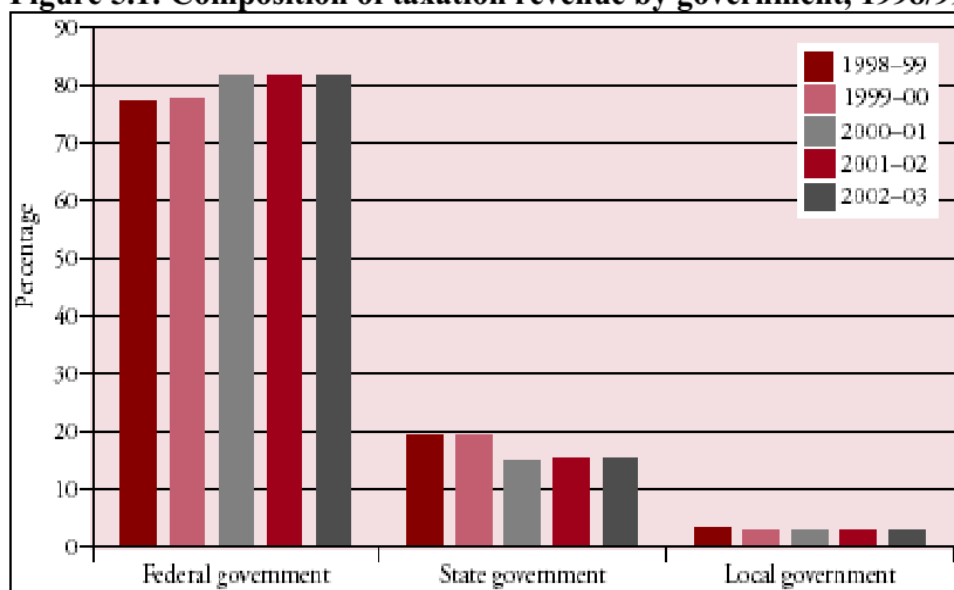
In their writings on Australian fiscal federalism, (Dollery, et al., 2013) note that there are two major features that dominate fiscal federalism. Firstly that the assignment of service delivery and revenue functions have resulted in significant vertical fiscal imbalance. Secondly that the incidence of horizontal fiscal equalisation is manifest at both state and local government with these lower tiers differing substantially in terms of revenue raising capacity and the cost of service delivery.

Vertical fiscal imbalance occurs when one level of government raises more revenue than it requires for its own purposes (Commonwealth Government) and another level raises less than it needs (local and state governments). The vertical fiscal imbalance in Australia is represented by the 2002/03 figures from (Allan, et al., 2006) that show;

- Commonwealth has 82% of total tax revenue and 56% of services spend
- State Governments have 15% of total tax revenue and 39% of services spend
- Local government has 3% of the total tax revenue and 5% of services spend

Figure 5 Comparison of Taxation Revenue for each Tier of Government in Australia

Figure 5.1: Composition of taxation revenue by government, 1998/99 to 2002/03



Source: ABS 2004, table 2.

Source: (Allan, et al., 2006).

In 2018 the share of the total tax revenue had changed slightly (Australian Local Government Association, 2018) to;

- Commonwealth has 79.8% of total tax revenue
- State Governments have 16.8% of total tax revenue
- Local government has 3.6% of the total tax revenue

These figures show that the revenue model has little to no correlation with the services and functions delivered at each level. With few exceptions, local governments do not possess the capacity to self-fund their current functions. State governments have to rely on the distribution of taxation through GST and income taxes. It is obvious that it is more efficient and effective to secure income tax and GST at the federal level, but this also creates a perception of reliance of one level of government on the other and a sense of entitlement. The concern is then on whether or not the systems for distribution of revenue between each level provide equitable and sustainable outcomes.

The relationship between state and local governments is additionally strained by the fiscal imbalance that exists both above and below the states. States can often also set prescriptive rules across a range of functions creating a significant regulatory reporting and compliance burden on local government. In NSW the system of rate pegging reduces the level of autonomy that local government has to raise its own revenue, and creating further vertical fiscal imbalance.

States often force cost shifting downwards to local government as a way of managing their own financial shortfalls, usually setting mandatory service levels as they do. This can leave local government in a situation where it lacks the autonomy to make decisions around flexible service delivery as well as revenue raising, limiting its ability to deliver services that reflect community expectations and willingness to pay

Current examples of cost shifting from state to local government in NSW (Local Government NSW, 2018)

- EPA Waste Levy - \$305 million per year
- Emergency services contributions - \$127 million per year
- Public libraries shortfall - \$130 million per year
- Pensioner rebate reimbursement gap - \$61 million per year
- Recent announcement to impose an additional \$14 million in emergency services levy without notice

The transfer of Regional Roads is an example of cost shifting from the state to local government from the late 1990s. There was an election promise made in 2019 by the (then) Minister for Roads the Hon Melinda Pavey MP to take back 15,000km of Regional Roads across NSW, which could be very significant for local government in terms of reducing infrastructure backlog, annual renewals and ongoing maintenance costs. An Independent Panel has been established to guide the Regional Road Transfer and NSW Road Classification Review, with the Terms of Reference for the Independent Panel been released for consultation in January 2020 (NSW Government, January 2020).

There are three options for reform of Australian fiscal federalism discussed by (Grant, et al., 2016) which can be briefly described as;

- **Minimalist** – councils live within their meagre resources, look after common property and regulate use of private property
- **Maximalist** – foster the welfare of the whole community even if this means duplicating work of other tiers of government
- **Optimalist** – leadership role in harnessing public, NGO and private resources to promote outcomes rather than trying to fund on their own

It could be said that two of these options are already in play across local government in NSW in particular, but not through a conscious choice to pursue a particular model, but through necessity due to financial constraints faced by individual councils.

The Minimalist model is representative of those councils with the greatest need, such as the group with declining populations identified by the NSW Grants Commission (NSW Local Government Grants Commission, 2019).

The Maximalist approach appears better suited to describe the typical council that would be on the minimum per capita grant. These councils would tend to experience an economic environment where the issues of financial sustainability are not as significant, and expenditure on overlapping functions with other tiers of government can be relatively easily implemented if the community so desires.

Horizontal Fiscal Equalisation

Horizontal fiscal imbalance occurs if different governments at the same level in a federation (e.g., different councils) possess unequal capacity to provide public services. (Allan, et al., 2006) p. 89.

The Local Government National Report 2014-15 (DIRD [Department of Infrastructure and Regional Development (Australian Government)], 2017, p. 47) advises us that horizontal equalisation would be achieved if every council in a state or territory, by means of reasonable revenue raising effort, were able to afford to provide a similar range and quality of services.

Section 6(3) of the *Local Government (Financial Assistance) Act 1995* (Australian Government, 1995) defines horizontal equalisation as being an allocation of funds that:

- a) *ensures that each local governing body in a State is able to function, by reasonable effort, at a standard not lower than the average standard of other local governing bodies in the State; and*
- b) *takes account of differences in the expenditure required to be incurred by local governing bodies in the performance of their functions and in their capacity to raise revenue.*

This means that councils that would incur higher relative costs (in remote areas, for example) will receive relatively more grant money. Similarly, councils with a strong rate base (with highly valued residential properties for example) will tend to receive relatively less grant money.

Horizontal fiscal equalisation at the federal level involves the transfer of funds between States to offset the differences in revenue-raising capacities and/or the use and cost of providing services and infrastructure. (Australian Government Productivity Commission, 2018). The Productivity Commission suggests that the primary rationale for horizontal fiscal equality is to allow people in different regions to have access to a level of fiscal equality that might be expected under a unitary government. They also argue that this is an unrealistic expectation in a federation where the States have significant political autonomy, and as a result, horizontal fiscal equalisation in practice seeks equal treatment of jurisdictions, not interpersonal equity (Australian Government Productivity Commission, 2018, p. 6)

With this in mind, the Productivity Commission notes that the Commonwealth Grants Commission recommends a distribution of GST revenue according to the following;

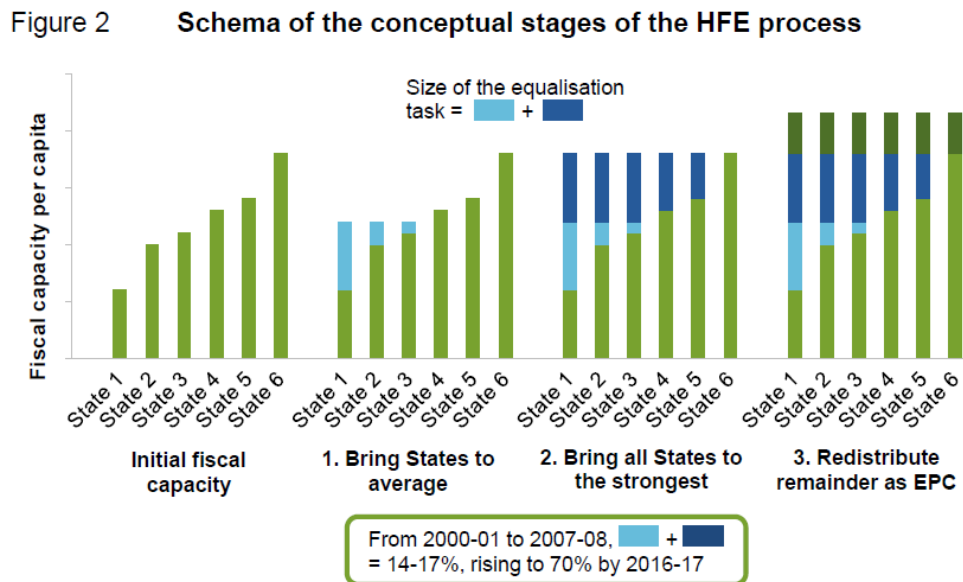
State governments should receive funding from the pool of goods and services tax revenue such that, after allowing for material factors affecting revenues and expenditures, each would have the fiscal capacity to provide services and the associated infrastructure at the same standard, if each made the same effort to raise revenue from its own sources and operated at the same level of efficiency.

The process used by the Commonwealth Grants Commission is complex and comprehensive and takes into account a range of government activities across seven revenue categories plus Commonwealth payments, and 13 expenses categories. Conceptually, the CGC's formula does the following:

1. States with relatively low fiscal capacities are raised to the average (pre-GST) fiscal capacity of all States
2. all States are then raised to the capacity of the fiscally strongest State (currently Western Australia)
3. any remaining revenue from the GST pool is distributed to all States on an equal per capita basis.

This is shown graphically on the figure below.

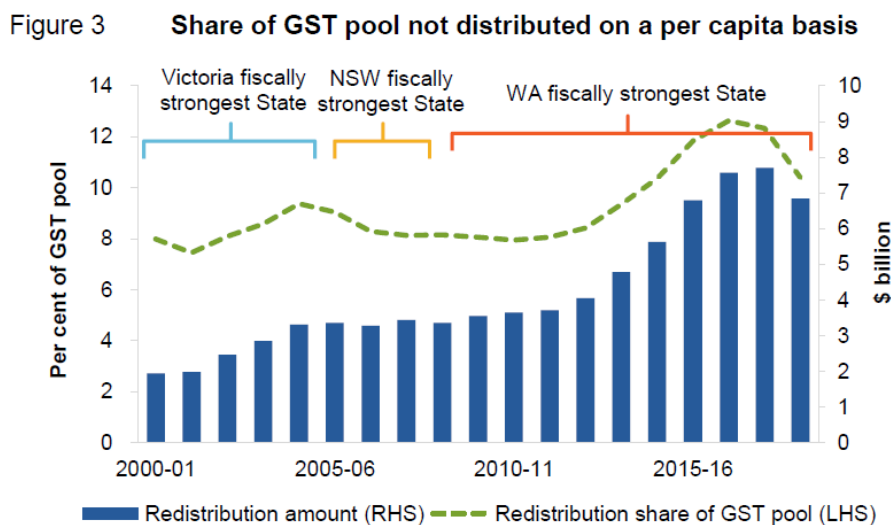
Figure 6 Stages of the Horizontal Fiscal Equalisation Process



Source: (Australian Government Productivity Commission, 2018, p. 9)

The size of the equalisation task fluctuated between 14% and 17% of GST revenue from 2000-01 to 2007-08, before rising to 70% of the pool in 2016-17 and falling to just over 50% in 2018-19. Because of this process, there is a quantum of the available GST pool that is not distributed evenly on a per capita basis, and is distributed to those States with below-average fiscal capacity to achieve equalisation. The share of the pool not distributed on a per capita basis has increased from about 8% in 2000/01 to 12-13% 2016/17 to 2017/18 and back down to 10-11% in 2018/19, as is shown in the figure below.

Figure 7 Share of GST Pool Not Distributed on a Per Capita Basis

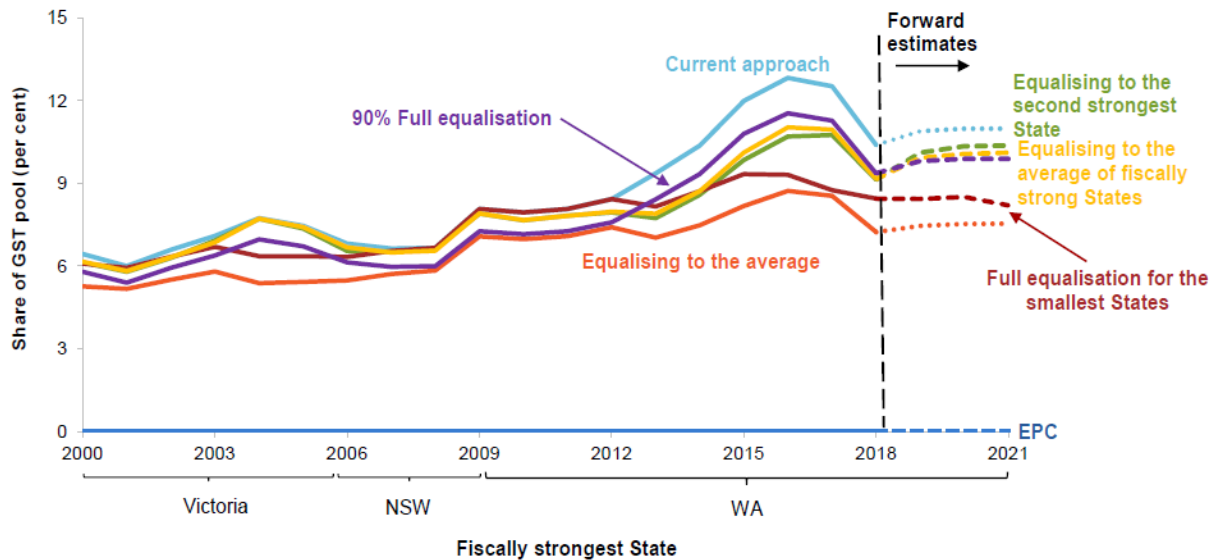


Source: (Australian Government Productivity Commission, 2018, p. 10)

The Productivity Commission looked at a range of alternative benchmarks for equalisation, and the impact of each on the share of funds required to be distributed not on a per capita basis, the results of which can be seen in the figure below;

Figure 8 The Equalisation Task Under Alternate Benchmarks

Figure 5 **The equalisation task under alternative benchmarks^a**



^a The pool includes Health Care Grants in estimates made before 2009. Dashed sections denote projections.

Source: (Australian Government Productivity Commission, 2018, p. 29)

This figure shows that as the fiscal equalisation benchmark increases from the weakest to the strongest states, the share of the available funds required to be redistributed for the purposes of horizontal fiscal equalisation becomes greater, thus reducing the remaining funds that are available to be distributed on a per capita basis.

Primarily, the reason for considering alternative benchmarks was to address issues that could be seen as disincentives to either State tax reforms, economic development, or reward for improved outcomes due to policy effort by the States (Australian Government Productivity Commission, 2018, p. 2). The Productivity Commission note that participants proposing the adoption of an equal per capita allocation argued that it would be a fairer system that rewards economic growth and improved policy outcomes. However, as the equal per capita distribution of funding takes no account of State differences in revenue-raising capacities, or that some States face higher costs in providing services to their communities, the finding of the Productivity Commission is that (Australian Government Productivity Commission, 2018, p. 42):

An equal per capita approach to the distribution of GST revenue is incapable of providing States with the fiscal capacities to deliver a reasonable standard of services. It is thus inimical to the fiscal equality rationale underpinning HFE.

Ultimately, the Productivity Commission recommended (Australian Government Productivity Commission, 2018, p. 43):

The Commonwealth Government should transition Australia's system of HFE towards equalisation to the average (pre-GST) fiscal capacity of all States, with the remaining GST revenue distributed on a per capita basis.

Of course, the discussion directly above has been concerned with how the principles of horizontal fiscal equalisation affects the distribution of funding between the states. In this paper, we are more concerned about how the amount distributed to the State of NSW is subsequently distributed to the individual local government bodies. However, before we leave the work of the Productivity Commission, it is worth noting

their Recommendation in relation to the broader reforms to federal financial relations (Australian Government Productivity Commission, 2018, p. 44):

Improvements to the HFE system can only go so far.

The Commonwealth and State Governments, through the Council on Federal Financial Relations and recently formed Board of Treasurers, should work towards meaningful reform to federal financial relations.

In the first instance, the process should:

- *assess how Commonwealth payments to the States — both general revenue assistance and payments for specific purposes — interact with each other, given the significant reforms to payments for specific purposes that have occurred in recent years*
- *develop a better-delineated division of responsibilities between the States and the Commonwealth and establish clear lines and forms of accountability. Policies to address Indigenous disadvantage should be a prio*

Following this, options to address the vertical fiscal imbalance should be considered and advanced.

What is of most interest to us in this paper is the distribution of the FAGs and the relationship between horizontal fiscal equalisation and the current methodology. While we have looked at the Productivity Commission Inquiry from 2018, and noted the effort that goes into ensuring the GST distribution between the States is based on horizontal fiscal equalisation, it is worth noting at this point that there is no such arrangement in place to ensure that the FAGs distribution is based on these same principles. We saw that the process of GST distribution requires a high degree of variation over time to allow for this equalisation, but the FAGs GPC remains with an arbitrary fixed minimum per capita percentage of 30% locked in place through legislation. As there is currently no similar assessment of financial capacity for local governments, the question of how this might be measured and defined remains unanswered.

SECTION 4 – RESEARCH DESIGN AND METHODOLOGY

For this research paper, the methodology is broken into four main areas;

1. The Literature Review – focusing on peer reviewed literature and journal articles aimed at providing definitions of key terms and concepts
2. Document Analysis – a secondary analysis of documentation and content from detailed research documents and reports.
3. Workshop with the NSW Local Government Grants Commission (GC) – aimed at providing a more detailed understanding of the methodology and approach to the distribution of FAGs currently applied in NSW
4. Data Analysis - further research and investigation into the distribution of the FAGs in NSW

It needs to be noted that, as a result of this research methodology, the previous sections of this report contain detail that forms part of the overall research process. The focus for the following sections of the paper is the remaining document analysis, the workshop with the GC, and an analysis of data relating to the distribution of FAGs in NSW.

The workshop with the GC was held at Kyogle Council offices on February 12, 2020 and attended by the members of the GC, the Executive Officer of the GC Helen Pearce, the author (as General Manager of Kyogle Council), and Kyogle Council elected representatives and senior staff. The workshop was initiated by the GC as part of a state wide road show whereby the GC seeks to visit every Council in NSW to discuss the FAGs as part of their ongoing consultation with the sector.

The workshop was used by the author as an opportunity to hear firsthand from the GC on their approach to the distribution of the FAGs in NSW, and to discuss the changes they had made in the distribution model as part of their recent reforms, as well as gauge their awareness of the issues facing regional and rural councils and what opportunities might exist to make improvements in the future.

In order to undertake the data analysis, two main data sources were used as follows;

- NSW Local Government Grants Commission (GC) FAGs Allocations 1992-2020
- NSW Office of Local Government (OLG) Time Series Data 2017-18

The GC FAGs Allocations for the period 2016-17 to 2019-20 were extracted to allow for some analysis of changes over time, and in particular since the LGGC made changes to the expenditure allowance under the GPC in 2017-18 following an extensive review of the financial assistance grants model from 2013 to 2016 (NSW Local Government Grants Commission, 2019).

As there had been a number of changes to the local government area boundaries and the total number of councils over this period, the data set was reduced to exclude;

- those councils that did not exist in the OLG Time Series Data in 2017-18, and
- any councils that did not have data available for the full period 2016-17 to 2019-20

This remaining research seeks to gain a better understanding of the situation in NSW, through;

- Reviewing the methodology used by the GC and the changes they had made to the disability factors applied
- Understanding the split of grant funding between GPC and LRC and their relative distributions
- Examining the changes to FAGs received by councils over time, with a focus on;
 - Those with population decline
 - Those on the minimum per capita grant
- Examining the data to try to identify potential;
 - Measures of need/equity/disadvantage;
 - Measures of capacity to pay;
 - Opportunities for reform

SECTION 5 – PRESENTATION AND ANALYSIS OF FINDINGS

Existing research on the distribution of Financial Assistance Grants

For the Local Government Grants Commissions in each state, determining the method for distribution of funds between local government bodies on the basis of horizontal equalisation involves:

- estimating the costs to councils in providing a normal range and standard of services
- estimating the revenue each council could obtain through the normal range of rates and charges
- compensating for variations in expenditure and revenue to bring all councils up to the same level of financial capacity

In its submission to the Local Government National Report 2014-15 (DIRD [Department of Infrastructure and Regional Development (Australian Government)], 2017, p. 50) the NSW Grants Commission stated:

Based on the NSW Local Government Grants Commission's assessment model there is a widening shortfall between the assessed needs and the available funds as a result of council costs increasing at a greater rate than the escalation factor applied to the funding. The per capita minimum grant principle is an impediment to the NSW Local Government Grants Commission's capacity to fund councils on a full horizontal equalisation basis.

The NSW Local Government Grants Commission also identifies a series of changes made to the distribution methodology in 2013/14 through to 2014/15 based on strategies to deliver improved outcomes to smaller rural communities, generally those with a resident population below 10,000. The Commission notes outcomes from this process, including:

- grants to metropolitan Greater Sydney reducing on average by 2.1%
- grants to non-metropolitan councils increasing by 0.8%
- five councils received double digit increases in their GPC (Balranald, Bourke, Brewarrina, Carrathool, and Central Darling)
- 12 councils being protected by a capped lower limit of a 5% reduction (Ashfield, Bankstown, Blacktown, Canterbury, Fairfield, Hawkesbury, Liverpool, Marrickville, Penrith, Queanbeyan, Sydney and Waverly)
- The number of minimum grant councils increasing by one to 24, with 2 more expected to move in 2015/16

The Local Government National Report 2014-15 (DIRD [Department of Infrastructure and Regional Development (Australian Government)], 2017, p. 27) provides the following information in relation to the local government bodies on the minimum per capita grant;

- The local government bodies generally fall within the classification of capital city, urban developed or urban fringe
- The per capita grant was between \$20 and \$21.30 per person per year in 2014/15
- The proportion of the population covered by areas on the minimum per capita grant varied widely between jurisdictions, with the proportion in 2014 ranging from 27.9% in NSW to 75.5% in Western Australia.
- Nationally in 2014/15 13.2% of the GPC (\$206 million) went to local governing bodies on the minimum grant. This varied from 8.4% in NSW (\$42.5 million) and 22.7% in Western Australia (\$39 Million). This represents an increase from the 2004-05 figures of 10.2% of the GPC (\$108 million).
- Where a local governing body is on the minimum grant, its local government grants commission has determined that it requires less assistance to function, by reasonable effort, at a standard not lower than the average standard of other local government bodies in that jurisdiction.

- Over the period 2004/05 to 2014/15 the number of local governing bodies on the minimum per capita grant increased from 86 to 104, and the percentage of the population in minimum grant councils increased from 33.8% to 44.1%. This has resulted in an increase in the per capita grant to non-minimum grant local governments relative to that of the minimum grant local governments. This trend is consistent with the objective of the Act for horizontal equalisation.

The purpose of the minimum per capita grant is to compensate local government for the narrowness of the general rates base. The minimum grant also provides a measure of funding certainty. Views differ in relation to the need for the minimum grant. Some argue that the minimum grant should be retained as it recognises the existence of vertical fiscal imbalance between the taxing and spending powers of the commonwealth and local government because it provides funding stability (reference). On the other hand, the National Office of Local Government believes that the grant requirement is no longer appropriate on the grounds that it improves the financial capacity of relatively wealthy local governments to the detriment of poorer local governments. The National Office of Local Government therefore recommends that the minimum grant provision be removed (Webb, 2001, p. 12).

It is made clear by (Drew & Ryan, 2016) that they do not feel the Financial Assistance Grants are currently achieving their legislatively prescribed function. The 30% minimum per capita grant stipulation is seen as the primary reason that the FAGs are not achieving their mandate, as this section of the Act “clearly subverts the horizontal fiscal equalisation objectives and is compounded by the fact that the initial allocations to the states are also made on a per capita basis”. (Drew & Ryan, 2016, p. 30). In this instance, the recommendation is that Section 6(2)(b) of the *Local Government (Financial Assistance) Act 1995* should be repealed.

The methodology for the distribution of FAGs is also questioned by (Drew & Ryan, 2016, p. 31), who state, “Moreover, most of the allocation methodologies are chaotic and empirically indefensible. There are well developed robust methodologies for allocating intergovernmental grants and it is something of a mystery as to why none of the local government grants commissions have adopted a defensible approach.” In this regard, they suggest allocation of these FAGs by a single national office, based on a robust empirical methodology that principally responds to horizontal fiscal imbalance.

In relation to the quantum of intergovernmental grants, and in particular the FAGs (Drew & Ryan, 2016) call for these to be linked to a predictable source of revenue, and that such a change could go some way in arresting vertical fiscal imbalance over time. The (then) recent “freeze” on the indexation of FAGs being used as a means to attempt to arrest the declining federal budget position is also cited (note that it has since been restored—reference; press release will do—see ALGA). They specifically recommend that FAGs should be linked to a predictable and growing source of revenue to ensure financially sustainable local government. In doing so they noted that they did not believe that a call for an increase in FAGs was a practical proposition at that stage given the pressures on the federal budget, however they felt that linking these grants to a source of federal revenue may be a politically acceptable proposition, with clear long-term benefits.

In doing so, they suggest the most likely path to achieving this is for the grants to be linked to a share of personal and corporate income tax revenues based on current grant allocations, but note that if reform of the GST was to be seriously considered, then a case could be made for local government to be allocated a share of this consumption tax (Drew & Ryan, 2016, p. 30).

In its final report, the Independent Local Government Review Panel (ILGRP) notes the inequity issues associated with the 23 minimum grant councils, all of which are located in relatively affluent areas of the Sydney region, who pay substantially less in rates as a proportion of the value of their properties compared to their less affluent counterparts in western and south-western Sydney and in regional and rural NSW (Sansom, et al., 2013 October, p. 45). They note that to bring about substantial changes in grant distribution, there is a need for adjustments to both the formula used by the NSW Local Government Grants Commission and to the

federal legislation that stipulates the amount of money to be set aside for minimum per capita grants, ultimately calling for the abolition of the minimum per capita grant (Sansom, et al., 2013 October, p. 46).

The ILGRP final report discusses broader equity issues, highlighting the wide variation between local government areas in the level of rates paid as a proportion to property values. The panel stated its belief that more weight should be given to relative levels of rates, and hence the financial capacity of different councils, when decision are made about allocating grants, and goes on to specifically single out areas in metropolitan Sydney where councils in a number of affluent areas are charging lower levels of rates than their counterparts in western and south-western Sydney. (Sansom, et al., 2013 October, p. 41) Table 3 from this report is shown below to highlight the figures that were of concern to the ILGRP.

Table 2 Relative Level of Rates for a Selection of LGAs

Table 3: Relative Levels of Rates

Local Government Area	Average Residential Land Value 2011/12 (\$)	Average Residential Rates 2011/12 (\$)	Rates as % of Land Value 2011/12
Woollahra	1,036,898	1,006	0.10
Ku-ring-gai	529,412	591	0.11
North Sydney	366,043	484	0.13
Waverley	563,832	796	0.14
Kogarah	446,270	887	0.20
Palerang	237,770	770	0.32
Penrith	229,634	957	0.42
Blacktown	183,763	808	0.44
Clarence Valley	152,449	784	0.51
Campbelltown	154,348	817	0.53
Bathurst	100,403	810	0.81
Albury	115,128	1,045	0.91
Warrumbungle	30,648	452	1.47
Broken Hill	28,802	674	2.40

Source: (Sansom, et al., 2013 October, p. 41)

The ILGRP also discusses the distribution of grants, and makes the following key observations;

- Expenditure restraint at State and federal levels will preclude any significant increase in total grants to NSW councils for the foreseeable future
- There will continue to be a substantial number of small population councils in rural or remote communities that are heavily dependent on grant support
- If the system of local government is to be sustainable, every effort must be made to ensure that the available pool of grant funds is used in the most effective and equitable way possible
- The effect of the current FAGs arrangements is that large amounts of assistance are paid to some councils that could make do with less
- At the time, around \$40 million of GPC grants are allocated each year to 23 minimum grant councils, all of which are located in relatively affluent areas of Sydney region north and east of Parramatta.
- Ratepayers in the areas concerned often pay substantially less in rates as a proportion of the value of their properties than their less affluent counterparts in western and south-western Sydney and in rural and regional NSW
- There is little justification for this approach on equity grounds

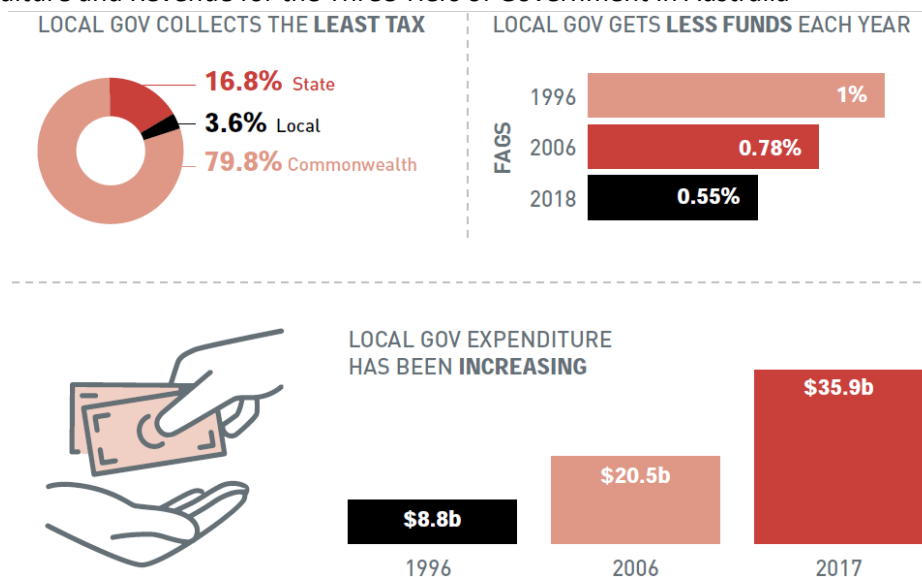
These key observations are at the core of the subject of this paper, and highlight the criticality of the need to reform the FAGs to ensure that the distribution of these grants are equitable. In this regard, the ILGRP makes the following recommendations for the future distribution of FAGs;

- Eligibility for grants to be contingent upon councils making adequate efforts to maximise their efficiency and own-source revenue
- Abolition of the minimum per capita grant
- Change the distribution formula for general purpose grants to reduce or eliminate grants to councils that have considerable unused revenue capacity
- Provision for up to 15% of the roads component to be set aside for strategic regional projects and special assistance to Councils facing severe infrastructure backlogs
- Declare new Joint Organisations and the proposed Far West Regional Authority to be ‘local governing bodies’ for the purpose of the FAGs

Critique of current advocacy positions

The current ALGA policy position seeks repair of the funding assistance to local government by restoring the quantum of FAGs to at least 1% of Commonwealth taxation revenue. (Australian Local Government Association, 2018, p. 9) There is no mention of the minimum per capita grant in the current ALGA policy position. The following graphic is taken from this ALGA publication and shows a comparison between the quantum of FAGs and the level of local government expenditure between 1996 and 2018.

Figure 9 Expenditure and Revenue for the Three Tiers of Government in Australia



Source: (Australian Local Government Association, 2018)

FAGs for 2018/19 totalled \$2.456 billion, with \$1.701 billion GPC and \$754 million LRC. The NSW share is a total of \$763 million, made up of \$543 million for General Purposes and \$218 million for Local Roads.

FAGs for 1995/96 totalled \$1.164 billion, with \$807 million GPC and \$358 million LRC. The NSW share was a total of \$377 million, made up of \$273 million for General Purposes and \$103 million for Local Roads.

This represents a 111% increase over 23 years at an average increase of 4.8% annually in the total FAGs to all States, and a 102% increase at an average increase of 4.4% annually in the NSW share of the available FAGs (ignoring compounding).

The All Groups CPI Australia was 66.7 in June 1996, and 114.8 in June 2019. This equates to a CPI increase of 72% over this period at an average increase of 3.13% annually (ignoring compounding). (ABS 6401.0 Consumer Price Index, Australia)

In terms of the quantum of the FAGs, the assertion in the ALGA graphic that “Local Govt gets less funds each year” is incorrect and misleading. It is true that the relative share of Commonwealth taxation revenue has decreased, but it is interesting to note that the quantum of funding has been increasing at a rate greater than CPI for the same period. This includes the three year period from 2014/15 where indexation under the FAG programme was paused, and the total quantum of FAGs was frozen at 2013/14 levels.

Over the period 1996 to 2017 the total expenditure by local government has increased from \$8.8b to \$35.9b (Australian Local Government Association, 2018) or by a total of 308% at an average increase of 14.6% annually (ignoring the effects of compounding).

The special purpose grants provided to local governments across Australia through the Roads to Recovery program commenced in 2000 and are currently worth \$400 million per year, and set to increase to \$500 million per year after 2022/23. More recently, the Bridge Renewal Program has provided funding to both the states and local government for bridge renewals. The current call from the ALGA is for the Roads to Recovery funding to increase to \$800 million per year and for the Bridge Renewal Program to become permanent (Australian Local Government Association, 2018).

The current President of the Australian Local Government Association is Mayor David O’Loughlin from the inner metropolitan City of Prospect in Adelaide South Australia area, which has an area of 7.8km², a population of 20,527 with a median age of 37, a median weekly household income \$1,576, an Indigenous population of 0.8%, an unemployment rate of 6.4%, and the median weekly rent is \$295 (Census QuickStats 2016).

The current President of Local Government NSW is Cr Linda Scott from the City of Sydney Council in inner metropolitan Sydney NSW, which has an area of 25km², a population of 208,374 with a median age of 32, and a median weekly household income of \$1,926, an Indigenous population of 1.2%, an unemployment rate of 6.0%, and the median weekly rent is \$565 (Census QuickStats 2016).

For comparison, the Kyogle LGA has an area of 3,598km², a population of 8,940 residents with a median age of 50 (Australia 38 years), the median household income is \$832 per week (Australia \$1,438), and a median weekly rent is \$200 (Australia \$335) an Indigenous population of 4.3% (Australia 2.8%), an unemployment rate of 8.7% (Australia 6.9%) and (Census QuickStats 2016).

The Mayor of Kyogle Council, Cr Danielle Mulholland has advised the author that, in personal conversations with both Mayor David O’Loughlin and Cr Linda Scott relating to the consideration of motions around FAGs at the respective annual assemblies, both expressed the two following sentiments as reasoning behind the lack of willingness to consider the removal of the minimum per capita grant before there was a guaranteed increase in the available funding;

- There is no one that does not agree that there are Councils that need FAGs more, but the political position is to try to get more money in the bucket and use the preface that “no council should be worse off” as a result of any changes to the funding model.
- They don’t think the inner metropolitan councils need FAGS, but they see the additional funding as a way of avoiding a fight between metropolitan and rural councils.

It is difficult to see how these two individuals could empathise with those regional and rural councils that have such large areas with small and declining populations, which rely so heavily on the income received from FAGs to ensure their survival from one year to the next. To then see the politicking around the various motions relating to the FAGs, and the policy and advocacy positions these organisations have chosen, it would appear as though these organisations have established positions that seek only to preserve the status quo. The recent positioning at the 2019 LGNSW Annual Conference is particularly disturbing when you consider that, at its Annual Conference in 2017, LGNSW passed the following resolution;

“That Local Government NSW advocates to the State and Federal Governments in the strongest possible terms for a review of the Financial Assistance Grants (FAGs) to local government to determine a more equitable

methodology for distribution, including but not limited to, a reduction of 30% per capita component to not less than 10%.” (Local Government NSW, 2017, p. 10)

At the time of the 2017 LGNSW Annual Conference, the President of LGNSW was Cr Keith Rhoades (AFSM), who stood down as President in December 2017 after serving two terms following the merger of Local Government Association of NSW and the Shires Association of NSW in March 2013. First elected to council in Coffs Harbour in 1991, Cr Rhoades was elected as Deputy Mayor in 1999 and served as Mayor from 2004 to 2012. He was also Chairman of the Country Mayors Association from 2007 to 2010. Cr Linda Scott was elected President at the December 2017 Annual Conference, to replace Cr Rhoades. It took a further two years with Cr Scott as President for the previous position of the association with respect to FAGs to be overturned in favour of the status quo that benefits the metropolitan councils such as the City of Sydney on which Cr Scott sits as a Councillor.

Councillors from the inner metropolitan councils often say that they “understand” the inequity of the current arrangements for the distribution of FAGs, but that they also need to answer to their communities who stand to lose income for their respective Councils. However, it would appear as though few actually understand the relativities between FAGs and total rates income, median household incomes, and the concept of horizontal equity, and remain primarily focused on losing a source of income rather than what the funding was intended to achieve.

What does seem clear however, is that the desired linking of FAGs to 1% of GDP, can happen alongside consideration of reform, as the Lismore City Council motion referenced earlier suggested.

This political policy position of the two associations has clearly stalled any meaningful reform or changes to the distribution of FAGs. The Australian Government has made no mention of any consideration of increasing the funding available through the FAGs. By placing this impasse between reforms to the distribution method, the status quo will remain, which, it should be noted, is not an issue for the metropolitan Councils who stand to lose the most in FAGs income as a result of any changes that improve horizontal fiscal equity as is the objective of the grants. In the absence of a push for increase equity from the current local government leadership, there is a need to show the key decision makers why this road block should be removed, and provide evidence of how little impact this would have on metropolitan councils and the major impact (positive) this change would have on the rural and regional councils. In the conclusions to his research paper in 2001, Webb includes a quote from then Federal Minister for Regional Services, Territories and Local Government, Senator the Hon Ian Macdonald made to the meeting of the Local Government Association of Queensland (Address to Local Government Association of QLD Annual Conference "The Millennium" 31 August 2000 Royal Pines Resort, Ashmore, Gold Coast):

Now Ladies and Gentlemen, it is easy for me to promise you the world, but the political reality is this: that there is no purpose in the Federal Government re-examining interstate distribution until the States and the Territories can agree on a common approach or until the peak body of Local Government in Australia – the Australian Local Government Association, to which you all belong, can put forward a whole of Local Government submission to the Federal Government. And until you can get the States to agree, until you can get Local Government to agree, the political reality is that there is no purpose in the Federal Government re-examining that issue.

Following the conclusion of this speech, and as he waited for the Hon. Ian Macdonald to take questions, the Acting-President of Local Government Association Queensland Cr Peter Taylor’s rebuttal to these comments was as follows:

When they say to us "Look Queensland, go to the ALGA get your numbers squared, then we we’ll listen to you or we’ll listen to a change" is really diverting the issue.

Because I can say to the Minister there are many, many occasions where the States are not in unanimous agreement with the Commonwealth about making a decision. To give you examples, we’ve

used them before – there’s Medicare and the housing agreement. The States do not agree they are not unanimous, but ultimately the federal members of Parliament have to make a decision which in their view is in the good of the Nation and they make it.

The following statements were also included in the Hon. Ian Macdonald’s speech, remembering that this came from the then Federal Minister responsible for local government:

I think I would be fairly unchallenged to say that there are not many people in this room today, including me, who understand how the distribution of Federal financial assistance grants within Queensland actually works...

As you know ladies and gentlemen, I have been very concerned at the lack of accountability and understanding of the way the Queensland Local Government Grants Commission distributes the Federal Government’s money. Councils tell me they don’t understand it, they tell me it’s unfair and they tell me that it doesn’t provide certainty.

In relation to the fairness and equity in the distribution of the FAGs the Minister stated:

.... one of the main objectives of the current Act under which I work is this and that is to improve the capacity of local government bodies to provide their residents with an equitable, and I emphasise equitable, level of services.

..... What this really means is that the Federal Government some years ago provided money to ensure fairness and equity across the whole of each state. And I have to say that it irks me considerably when I see Councils with literally dozens of parks and swimming pools, with dozens of playgrounds, social workers, theatres and curb to curb bitumen on every road in the town and beaches worth \$27 million and big travel budgets begrudging proportionally higher payments to disadvantaged councils, some of whom don’t even have mains electricity. And I ask what happened to the Aussie tradition of a fair go for your neighbour?

Summary of findings

The main findings of the literature review and document analysis can be summarised as follows:

- The effect of the current FAGs arrangements is that large amounts of assistance are paid to some councils that could make do with less (Sansom, et al., 2013 October)
- The 30% minimum per capita grant stipulation is seen as the primary reason that the FAGs are not achieving their mandate (Drew & Ryan, 2016)
- General purpose assistance to local government by the Commonwealth has been declining as a proportion of gross domestic product (GDP) since at least 1991-92. In the absence of action to change this situation, this trend will continue. (Webb, 2001)
- FAGs were equal to approximately 1% of Commonwealth taxation revenue in 1996, but have declined by around 43% in relative terms since. In 2018 FAGs amounted to approximately 0.55% of Commonwealth taxation revenue. (Australian Local Government Association, 2018)
- The quantum of FAGs funding has been increasing at a rate greater than CPI for the period 1996-2019, with a 111% increase over 23 years at an average increase of 4.8% annually in the total FAGs to all States, and a 102% increase at an average increase of 4.4% annually in the NSW share of the available FAGs (Australian Local Government Association, 2018).
- Over the period 1996 to 2017 the total expenditure by local government has increased from \$8.8b to \$35.9b (Australian Local Government Association, 2018) or by a total of 308% at an average increase of 14.6% annually (ignoring the effects of compounding).
- Nationally local government spent \$34 billion in 2016, with the Commonwealth providing around \$2.3 billion in FAGs, or just under 7% of annual expenditure (Australian Local Government Association, 2018).

This represents a very significant contribution towards the delivery of services provided by local government, but on average the figure of 7% of expenditure does not appear to be such a significant contribution that this could not be absorbed through the revenue raising capacity of many Councils. However, there are also many Councils where the contribution of the FAGs is a much more significant percentage of annual expenditure, and these Councils generally have a much lower revenue raising capacity. Essentially, it would appear on the surface that some Councils do not really need the FAGs provided, and some could not survive without them.

Workshop with the NSW Local Government Grants Commission

In preparation for the meeting with Kyogle Council, the NSW Local Government Grants Commission (Commission or GC) provided the following documents:

- Breakdown of the 2019-20 estimated FAGs for Kyogle Council as compared to the final 2018-19 entitlement;

Table 3 Kyogle FAGs Figures for 2018-19 and 2020-21

Year	General Purpose	Local Roads	Total
2018-19 final	\$2,706,498	\$1,610,522	\$4,317,020
2019-20 est.	\$2,896,900	\$1,669,788	\$4,566,688
Change	7%	3.7%	5.8%

Source: (Pearce, August 2019)

- Details of the expenditure functions and Kyogle Council's disability factors
- The Schedule of FAGs Payments for 2019-20 for all NSW councils
- The Guidelines for special submissions in relation to the 2020-21 grants
- The Expenditure categories (sourced from Financial Data Return Special Schedule 1)
- The Expenditure Disability Factors descriptions and data sources
- The relative disability allowance applied to \$5 million of the CPI increase
- Map of the LGAs with negative population growth 2006 to 2016
- NSW Local Government Grants Commission Financial Assistance Grants 2018-19 Fact Sheet (NSW Local Government Grants Commission, 2019)

The purpose of the meeting was for the Commission to explain its operations and the basis of its calculation of financial assistance grants. The meeting also gives Council the opportunity to present its circumstances to the Commission (Pearce, January 2020).

The Commission is made up of a Chairperson and two Members nominated by the NSW Minister for Local Government, a Deputy Chairperson who is a full time officer of the NSW Office of Local Government, and a Executive Officer. The meeting was attended by the full Commission, which was made up as follows;

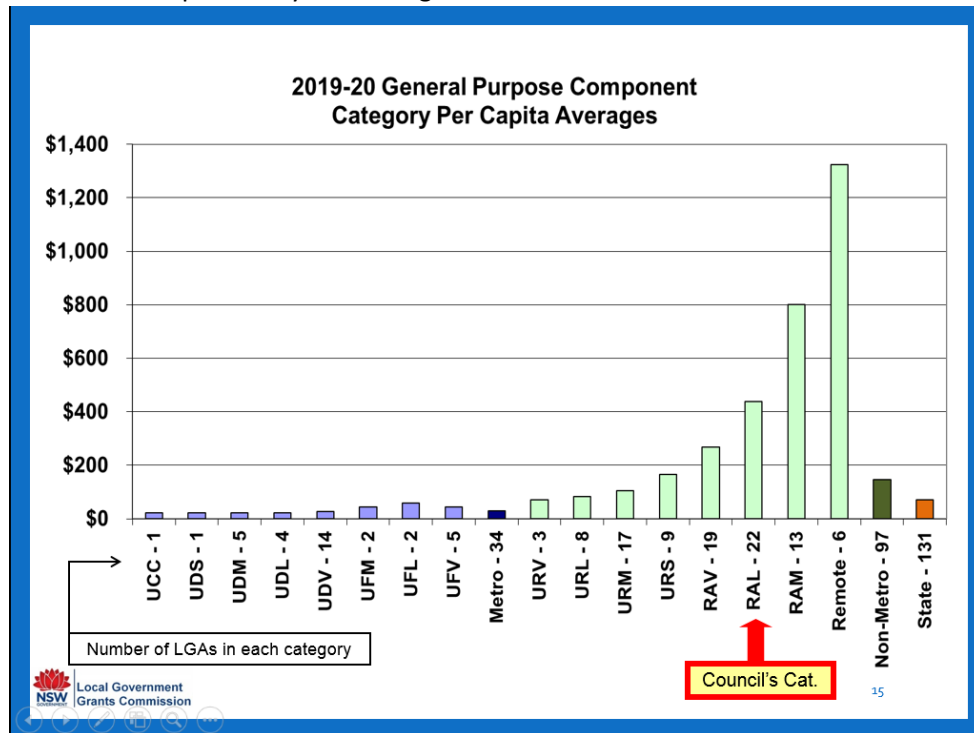
- The Hon Jenny Gardiner, Chair (former NSW Legislative Council Member)
- Grant Gleeson, Deputy Chair (Director: Legal NSW Office of Local Government)
- Alan McCormack PSM, Member (Former Parkes Shire Council General Manager)
- Graeme Fleming PSM, Member (Served at seven different regional councils)
- Helen Pearce, Executive Officer

Some of the key points made during the presentation by the Commission were as follows;

- The Commission makes their recommendations to the NSW Minister for Local Government, who in turn makes their recommendation to the Federal Minister for Regional Services, Decentralisation and Local Government
- The Commission aims to meet with each Council every 4-5 years in order to satisfy a requirement under the Commonwealth Act that the Commission hold public hearings

The figure above shows the Local Government Areas in NSW where population has declined for the period 2006 to 2016. These areas in rural and remote NSW remain a focus for the GC in their efforts in distributing a fairer proportion of the grants to councils with the greatest relative need.

Figure 11 2019-20 GPC Component by LGA Categories in NSW



Source: NSW Local Government Grants Commission

This figure shows the category per capita average for the GPC of the grants. As you would expect, with an assessment approach based on relative needs, it is the smaller rural remote councils that receive the higher per capita allocations:

- They do not have the same economies of scale as the bigger metro and regional councils.
- They have disproportionate lengths of road to maintain, relative to their population numbers; and
- They generally have poor capacity to raise revenue, often with fragile and narrow rate bases, typically farmland, which is subject to seasonal changes like droughts and floods.
- Central Darling – highest per capita at \$2,260.47

The GC noted their advocacy work around the minimum per capita issue, and focused in particular on the 2011 review of the Financial Assistance Grants program “within the current funding envelope”, undertaken by the Commonwealth Grants Commission. The NSW Grants Commission made a submission to the review process recommending the removal of the minimum grant condition or, at the very least, reducing it from its current 30%. The GC felt that, due to the high population growth of minimum grant councils, grant money is not being allocated to those councils with greater relative need. As far as the GC was aware, they were the only agency to make such a submission.

At the time, both LG NSW and the ALGA recommended the status quo remain with the 30% minimum per capita allowance. As required by the terms of reference for the review, the Commonwealth Grants Commission reported its findings to the Federal Treasurer in December 2013. The Treasurer’s response was to refer the CGC’s report on to the Commonwealth’s *Reform of Federation* White Paper process. That process was cancelled with such matters to be progressed by COAG via its Council on Federal Financial Relations (composed of Federal, State and Territory Treasurers). There the matter lies to this day.

Quantum of the Financial Assistance Grants in NSW

The NATIONAL entitlement for 2019-20 was \$2.537billion made up of:

- \$1.7 billion for the *general purpose component* and
- \$78 million for the *roads component*.

The total 2019-20 allocation for NSW was \$788 million, noting:

- The GPC was distributed across the States on a population basis and NSW received 32% or \$562million, which represents a 4% increase on last year's figure.
- The LRC is based on a historical formula, with NSW's share of the total road funding being a fixed 29% share or \$226 million.

Historically, the level of assistance generally increased by taking into account increases in CPI and population growth. However, the Australian Government's 2014 Budget decision to "pause indexation" for three years, brought to an end, for three years, the usual 3 or 4 per cent increases.

Review of the methodology used by the NSW Local Government Grants Commission

The Commission advised that the NSW Government supports targeting Financial Assistance Grants to communities with the greatest need, and had asked the Grants Commission (GC) to continue to identify opportunities to achieve this over time, within the constraints imposed by the national funding principles.

It has also asked the GC to ensure transitional protection for those councils with lower levels of need, to minimise the impact of any redistribution. Consistent with recommendations made by the Independent Local Government Review Panel, in 2015, the OLG reviewed options to improve the allocation of Commonwealth-funded general purpose grants in NSW.

The on-going review aims to ensure that the allocation method meets the future needs of the sector. Without change, and assuming population drift continues, more councils will move to the per capita minimum, but this will be at the expense of regional councils, which are recognised together with rural councils as having greater relative need than minimum grant councils.

In January 2016, the OLG engaged Ernst and Young with a view to developing a revised, more efficient allocation model that:

- allocates a higher proportion of grant funding to councils with the greatest relative need
- is consistent with the National Principles
- Is consistent with State policy of grant allocation
- Is transparent and publishable
- is robust, statistically verifiable and auditable
- uses best practice financial modelling principles

The GC had previously been working with 20 functions and 47 different disability factors by 128 councils. Add to that, by 2014-15 there were 234 occurrences of councils receiving at least one discretionary disability factor outside of the matrix. The effect of increasing the functions and disability factors over time was a reduction in the significance of each factor; in other words, the model had become far too complex.

The GC advised that Ernst and Young tested all of the factors in the allocation model for materiality using best practice financial modelling. It was determined that the GC and councils had been going to a lot of effort to recognise what often resulted in a relatively insignificant allocation in the final grant outcome.

Methodologies from all other states were evaluated. Ernst and Young suggested that the GC adopt the materiality approach, meaning the real drivers of difference would be taken into account. A similar approach has been undertaken by the Commonwealth Grants Commission.

- "...The CGC undertook a similar simplification exercise in 2010. The CGC approached the task using materiality thresholds. These thresholds determined which functions and cost adjusters were significant.." Email Dermot Doherty to Helen Pearce 6 December 2017.

Ernst and Young recommended to the GC the retention of a number of existing factors including:

- the revenue category based on rateable value across two land use categories (urban and non-urban);
- the isolation allowance
- pensioner rebate allowance
- stormwater drainage allowance

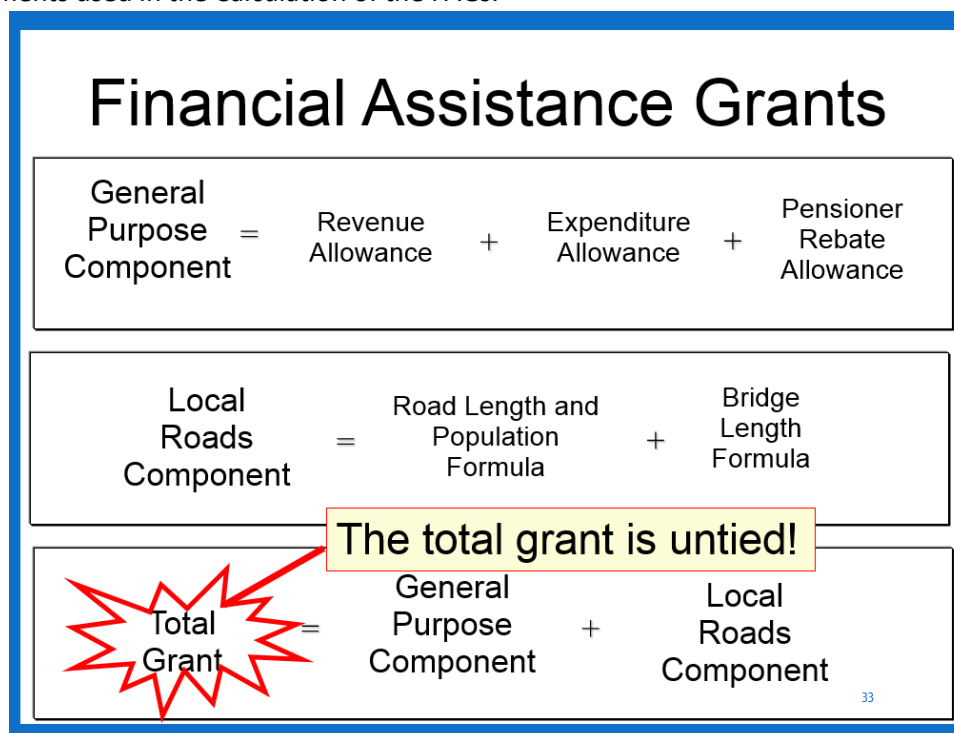
In 2018-19 the GC began refining the existing model. During this transition period, the allocations have retained stability by using the 2017-18 allocations as a base general purpose grant. It has been past practice to limit variations on the previous year's grant to generally between -5% and +5%. The 2019-20 grants have been calculated so that no council will be worse off than 2018-19 (0% floor).

However, the GC must still take account of the impact of population increases for councils on the per capita minimum grant, which will reduce the available pool for other councils. As the GC moves to full utilisation of the refined model, they believe that it is unlikely they will be able to maintain the 0% floor principle, so some councils will be at risk of receiving less than the year before.

The General Purpose Component

The total FAGs allocation is broken into the GPC and the LRC. Each has a different method of calculation. The various elements used in the calculations for the total grant are shown in the figure below;

Figure 12 Elements used in the Calculation of the FAGs.



Source: NSW Local Government Grants Commission

The GPC takes into account expenditure functions and revenue raising capacity, but only operating expenditure is included, not capital works. The various elements of the GPC calculation are outlined as follows;

The revenue allowance.

The GC uses land values as a proxy to measure the **relative** revenue raising capacity of councils.

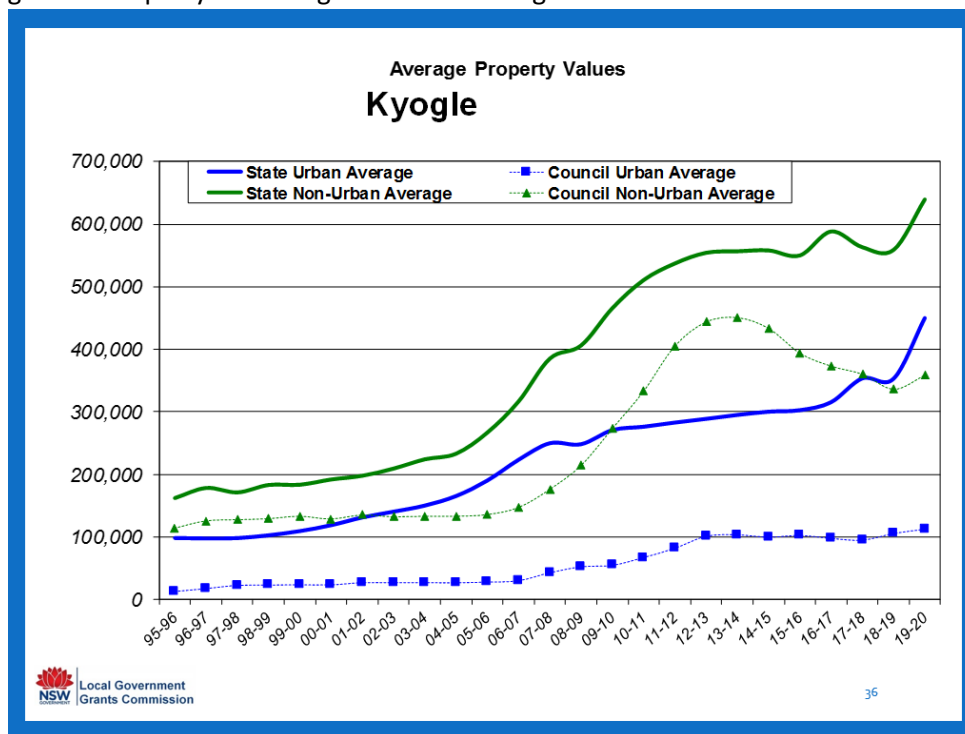
The GC has purchased property valuations from the Valuer General annually for each LGA to a common base date using a 3 year rolling average.

The model is effort neutral as the GC uses the State average rate in the dollar. By using the State average it doesn't matter what decisions individual councils make regarding rate pegging and special rate variations as the relativities are determined by reference to the 'average council.'

Councils with high property values (greater relative revenue raising capacity) as compared to the state average will derive a negative outcome while those with low values (relatively less revenue raising capacity) will derive a positive outcome. Ernst and Young looked at the effectiveness of property values as a proxy for revenue raising and it found that there was a statistically significant relationship between rateable revenue and average land value per property. This relationship was not demonstrated in reference to user fees and charges. The most likely explanation is that many local councils operate their fees and charges on a cost recovery approach, meaning this element is not a useful revenue raising proxy.

The GC calculate the state average value per property (for both urban and non-urban properties) and calculate what each individual council's value per property is. Council's value is compared to the state average to calculate relative revenue raising capacity. The figures for the Kyogle LGA are shown below relative to the state averages.

Figure 13 Kyogle LGA Property Values Against State Averages



Source: NSW Local Government Grants Commission


The expenditure allowance

The GC is dealing in relativities and draws on the state average to do this. They essentially create the average NSW council and compare all councils individually against the state average across a number of measures. These measures, and the various council functions that each consists of, are shown in the figure below.

Figure 14 The Expenditure Functions used in the GPC Calculations

Expenditure functions

Recreation and Cultural	Administration and governance	Community amenity	Community services and education	Roads, bridges and footpaths	Public order, safety, health and other
Museums	Administration	Public Cemeteries	Admin & Education	Aerodromes	Animal Containment
Art Galleries	Governance	Public Toilets	Children's Services	Urban Roads Local	Fire Service Levy
Communities Centres & Halls		Town Planning	Aged and Disabled	Sealed Rural Roads Local	Noxious Plants & Insects
Performing Arts Venues		Street Lighting	Social Protection	Unsealed Rural Roads Local	Environment Protection
Other Sport & Recreation				Bridges on Urban Roads Local	Stormwater Management
Other Performing Arts				Bridges on Sealed Rural Roads Local	Urban Storm Drainage
Public Libraries				Bridges on Unsealed Rural Roads Local	Other
Swimming Pools				Footpaths	Health
Sporting Grounds				Parking Areas	Enforcement of Regs
Parks and Gardens					Beach Control
					Building Control
					Street Cleaning


27

Source: NSW Local Government Grants Commission

The calculations use state average costs, not what individual councils actually spend on items, otherwise Councils would be rewarded or penalised for spending patterns, or on the way they accounted for expenses.

For the state standard costs:

- Info is gathered from all NSW councils from Schedule 1 of the Financial Statements. Item numbers reflecting gross expenditure using a 5 year rolling average in various functional headings are aggregated and divided by state population.
- Annual Variations in standard costs will affect grant outcomes if the industry as a whole spends more or less in functional areas, the standard cost for that function will either decrease or increase in its weight compared to other functions
- The figures for the 2019-20 financial year are shown in the table below

Table 4 State Standards for the Expenditure Functions for 2019-20

Expenditure Function	State Standard \$
Recreation and cultural	\$209.17
Admin and governance	\$244.46
Education and community	\$63.89
Roads, bridges, footpaths and aerodromes	\$206.82
Public order, safety, health and other	\$162.08
Housing amenity	\$68.46

Source: NSW Local Government Grants Commission

The expenditure allowance is based on council's population, multiplied by the state average cost for a function and then multiplied by a disability factor which reflects the relative disability measure for Council for the function compared to the state average measure. The Expenditure Disability Factors applied are described in the table below;

Table 5 Disability Factors Used and Their Sources

Disability Factor	Description	Data Source
Population Size	Number of people residing in local government area. The more people in community, the cheaper it is to provide resources per person. This suggests compensation for councils with smaller populations	ABS 3218.0 Regional Population Growth Australia, Estimated Resident Population (released 27 March 2019).
ATSI	Proportion of residents identified as Aboriginal and Torres Strait Islander.	ABS 2075.0 Census of Population and Housing - Counts of Aboriginal and Torres Strait Islander Australians, 2016 (released 05.12.18).
Road Length	Kilometres of road within a local government area.	Data provided by OLG, based on data supplied by each local council FYE 2018
Environment	Hectares of environmental land (hectares of conservation and natural environment, water and inland water bodies).	ABS - LAND AND ENVIRONMENT, Local Government Area, 2011-2017 (released 8 November 2018).
Rainfall, topography and drainage index	An index that measures variation in the cost of construction and maintenance of stormwater drainage based on a number of considerations.	Data provided by OLG, Independent Consultants, 1987, Stormwater Drainage Return.

Source: (Pearce, August 2019)

The number of disability factors applied has significantly reduced when compared to the method of distribution prior to the recent reforms. It is also worth noting that the proportion of Aboriginal and Torres Strait Islander population has been retained as the main demographic disability factor alongside population size itself. With the relative disadvantage faced by this section of the population, the use of this type of disability factor can go some way in helping to address the gap that exists between ATSI and non-ATSI communities. This form of positive discrimination is important in addressing equity issues that are intrinsic with the horizontal fiscal imbalance between communities across NSW and Australia.

The pensioner rebate allowance

This element recognises the differential impact of compulsory pensioner rebates; with councils relatively disadvantaged when compared to the state average receiving an allowance. The simple, effort neutral formula used is;

- Standard rebate per property, multiplied by the number of residential properties, multiplied by the proportion of eligible pensioner assessments for the council, less the proportion of eligible pensioner assessments for all councils

The isolation allowance

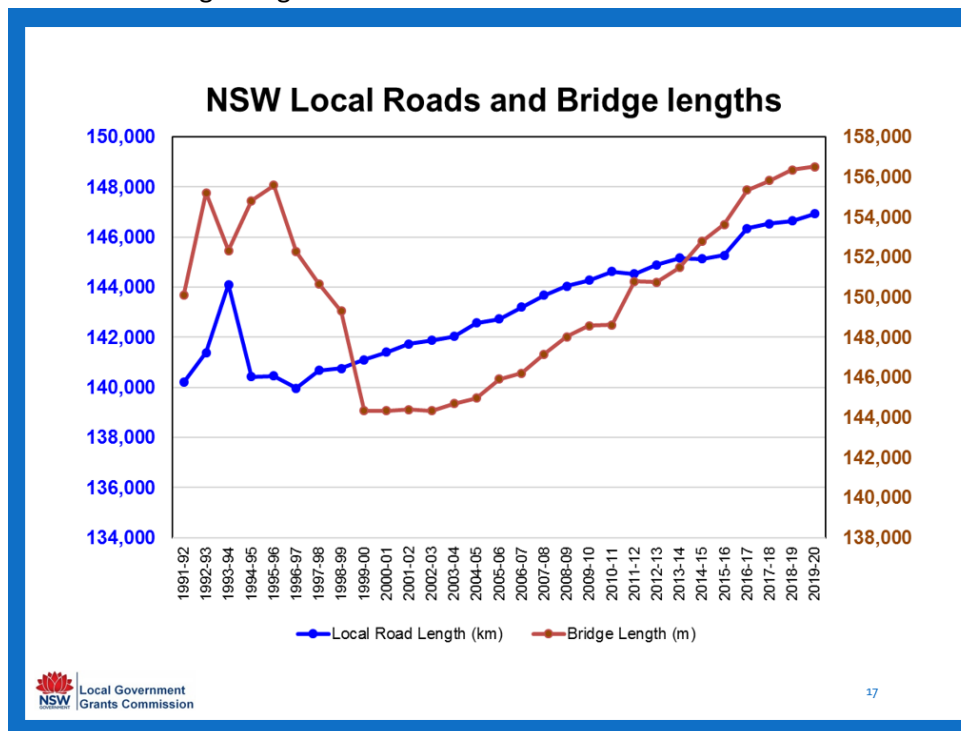
The Isolation Allowance takes into account costs such as subsidising accommodation for medical practitioners; transport costs; additional costs passed on by service providers; interview travel costs; special salary zone loadings. The isolation allowance:

- Applies to non-metropolitan councils
- Uses a formula based on population and distance from Sydney and the nearest major regional centre

The Local Road Component

The GC advised that the LRC funding is still identified as specific purpose funding by the Australian Government, but it does not have to be spent on roads. The current principles for the distribution of the LRC essentially mirror what was done by the former RTA when the funding was tied, which is a simple model that involves population, local road length and bridge length. The LRC is generally stable, with the biggest changes coming about when councils report changes in road or bridge length and population.

Figure 14 Historic Road and Bridge Length Data for NSW



Source: NSW Local Government Grants Commission

There were concerns in the past with accuracy of road and bridge data. A program of audits between 1992 and 2002, and “please explain” notices issued for any subsequent significant changes, lead to a stabilisation in the figures being reported since the audit program was completed. The graph above shows the variation in total road and bridge length figures across NSW over the period from 1992 to 2020, and reflects this discussion.

The principles for the distribution of the LRC are based on a local road funding formula developed by the Roads and Traffic Authority under the provisions of the former *Australian Centennial Roads Development Act 1988* which is:

Financial Assistance which is made available as an identified local roads component of Local Government Financial Assistance shall be allocated so as to provide communities equitable treatment in regard to their access and internal local roads needs.

1. *Urban [metropolitan] Area*

"Urban Area" means an area designated as an "Urban Area":

- (a) the Sydney Statistical Division.*
- (b) the Newcastle Statistical District.*
- (c) the Wollongong Statistical District.*

2. *Rural [non-metropolitan] Area*

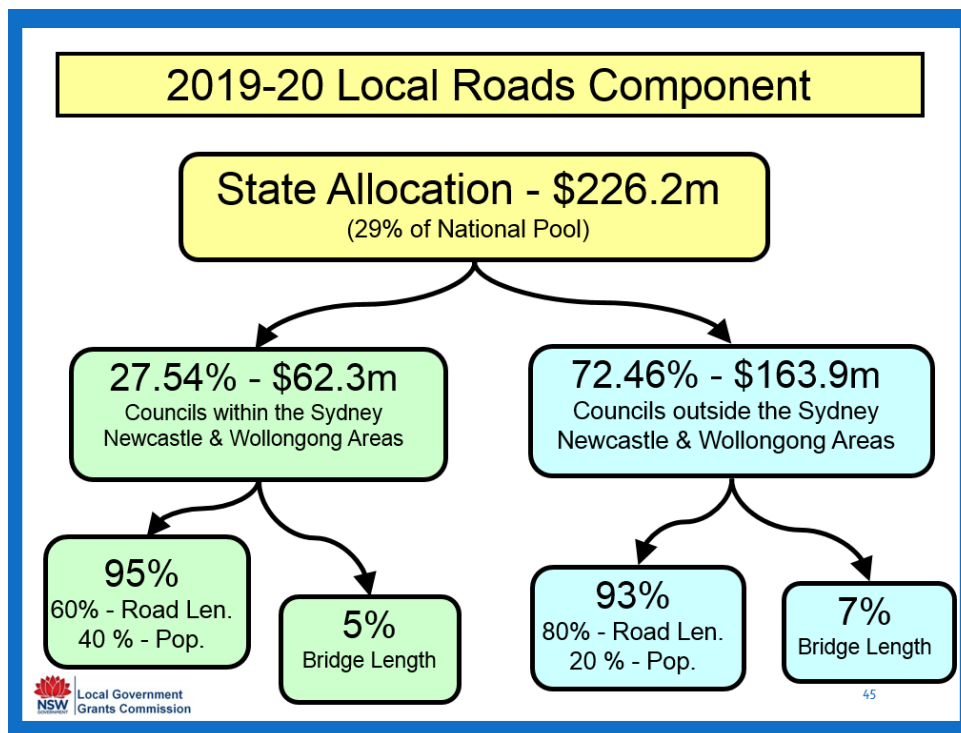
"Rural Area" means an area not designated as an "Urban Area"

3. *Initial Distribution*

- 27.54% to local roads in urban areas.
- 72.46% to local roads in rural areas.

4. Local Roads Grant in Urban Areas Funds will be allocated:
 - (a) 5% distributed to individual Councils on the basis of bridge length.
 - (b) 95% distributed to Councils on the basis of:
 - (i) 60% distributed on length of roads.
 - (ii) 40% distributed on population.
5. Local Roads Grant in Rural Areas Funds will be allocated:
 - (a) 7% distributed to individual Councils on the basis of bridge length.
 - (b) 93% distributed to Councils on the basis of:
 - i. (i) 80% distributed on length of roads.
 - ii. (ii) 20% distributed on population.
6. Population shall be based on the most up-to-date Estimated Resident Population figures available from the Australian Bureau of Statistics. Road length shall be based on the most up-to-date data available to the Local Government Grants Commission of NSW for formed roads, which are Councils' financial responsibility. Bridge length shall be based on the most up-to-date data available to the Local Government Grants Commission of NSW for major bridges and culverts six metres and over in length, measured along the centre line of the carriageway, which are Councils' financial responsibility. The method of application of the statistics shall be agreed to between representatives of the NSW Local Government Grants Commission and the Local Government NSW. (NSW Local Government Grants Commission, 2015)

Figure 15 Breakdown of the Distribution of the LRC in NSW



Source: NSW Local Government Grants Commission

The figure above shows the distribution of the LRC in NSW between the metropolitan (“Urban Area”) and non-metropolitan (“Rural Area”) councils, and the percentage of funding distributed based on the population, road length and bridge length figures to each of these. It is interesting to note that these arbitrary percentages which were established over 30 years ago, still remain in use today. Even a simple change to the current arbitrary 27.54%/72.46% Urban/Rural split would be expected to result in an increase in the funding being redirected to those in most need. This is simply by virtue of the definition of the Urban Area essentially being the Newcastle, Sydney, and Wollongong (NSW) metropolitan areas, where access to economies of scale for road and transport infrastructure maintenance are at their greatest, generally being the areas with the lowest figures for road length per capita.

The National Principles for the allocation of the LRC states;

The identified road component of the financial assistance grants should be allocated to local governing bodies as far as practicable on the basis of the relative needs of each local governing body for roads expenditure and to preserve its road assets. In assessing road needs, relevant considerations include length, type and usage of roads in each local governing area.

Although population is not mentioned in the National Principles, and is used in the NSW GC model, it would appear that this is being included as a proxy for the “usage of roads” mentioned in the National Principles, rather than requiring the development of a complex database of road usage figures and traffic counts across the state. That is to say, it would be reasonable to assume the higher the population, the higher the usage of the road/s in that area. The “as far as practicable” constraint would potentially justify using such a proxy. However, there would appear to be some conflict between the concept of “relative need”, and the idea that the distribution model uses a proxy that rewards higher rates of usage/population with an increased share of funding. The argument could equally be put that; the less people there are per length of road, and therefore the lower the “usage” of the road/s, then the greater the relative need for a share of the LRC for roads expenditure to preserve the council’s road assets would be. In this regard, the inverse of the population would be a more appropriate proxy for the measure of relative need based on usage of roads, and this would have the effect of redirecting additional funding towards those councils with a greater length of roads per capita, rather than towards those with the lower ratio. At this point there has been no consideration by the NSW GC to review the LRC distribution model, but this may be an avenue worth investigating further.

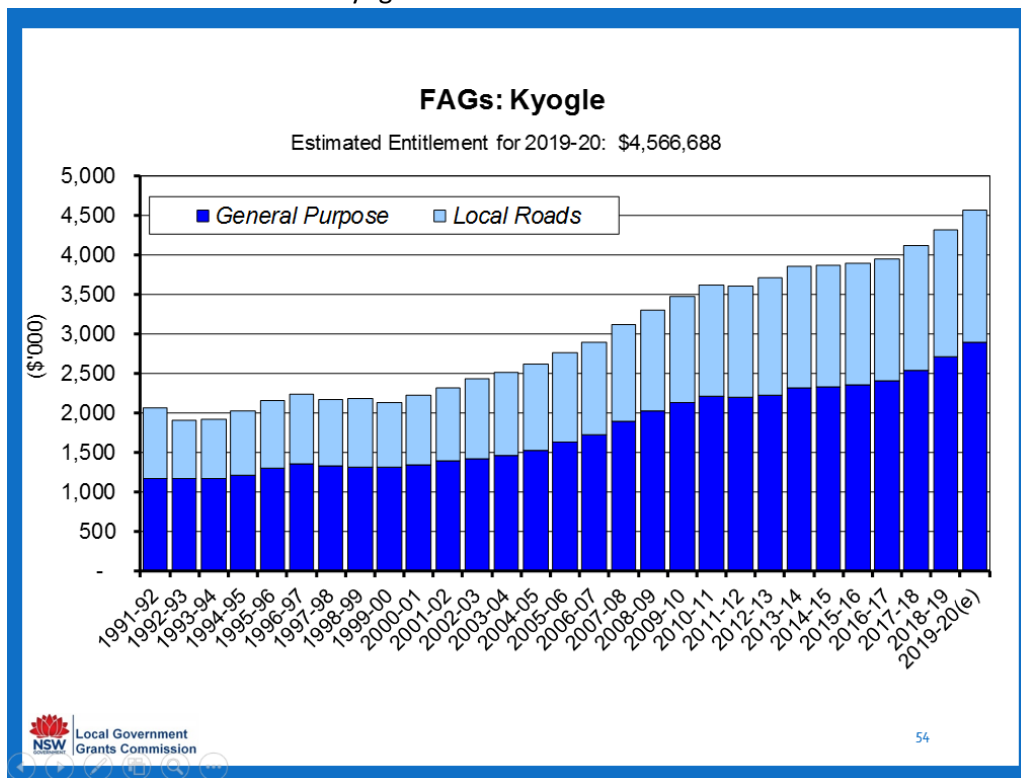
Applying the methodology

The GC advised that the FAGs are currently in a transition phase. However, the basic process for applying the revised methodology is not significantly changing. The steps used in applying the methodology are described as follows:

1. The data was collected and updated including, for example, from ABS, from the Valuer General, and from Councils’ Special Schedule 1 expenditure, Financial Data Return revenue data, pensioner rebate data and isolation costs provided by councils.
2. The 0% floor and 5% ceiling was again applied however, the 5% ceiling had to be relaxed due to the 0% floor to the available funds. So some councils received greater than 5%.
3. The steps followed to reach the final estimates were then;
 - a. Update the data
 - b. Calculate the distribution of an arbitrary amount in the manner based on full horizontal fiscal equalisation (note this adds up to more than the available funds)
 - c. Then reduce the amount to everyone to match the available funding (less \$5 million of the available annual increase)
 - d. Then calculate the per capita minimum grant, and adjust those on the minimum grant
 - e. Then reduce the allocation to those not on the per capita grant again, due to the impact of the minimum per capita grant on the remaining available funds
 - f. Apply the 0% floor, and adjust the remaining councils due to the impact of the 0% floor
 - g. Distribute the additional \$5 million (0.9% of the available GPC pool) set aside earlier for LGAs with greater relative need, allocated based on disabilities for unsealed local roads, isolation and population decline.

The figure below shows the apportionment of the full \$5 million between the three main areas of disadvantage of unsealed local roads, isolation, and population decline.

Figure 18 Historic FAGs Allocations for Kyogle Council 1991-92 to 2019-20



Source: NSW Local Government Grants Commission

The figure above shows the total FAGs allocations for Kyogle Council from 1992 to 2020. From this figure, it is possible to see the impact of the GC changes in methodology through the marked increase in the total grant, and in particular the GPC of the total grant, from the period since 2017. The advice to Kyogle Council from the GC in relation to the lower cap figure was as follows (Pearce, January 2020);

- Historically, the Commission set a variation range between +5% and -5%. The Commission is currently consulting with councils about restoring those historical limits. This is because by retaining a 0% floor more funds will continue to be diverted from councils with the greatest relative disadvantage.
- For illustrative purposes, the Commission has scenario tested the results for each council, using the 2018-19 GPC grants, had the -5% floor been implemented. The Commission can advise that, based on this scenario, Council’s grant did not reduce.

So who is set to receive the lower grant amounts under the revised methodology when the lower cap of -5% is reintroduced. It is clearly not going to be those councils receiving the minimum per capita grants at present, nor is it likely to be the councils experiencing negative growth or deemed to be at the greatest disadvantage. So who does that leave? The unfortunate reality of the current arrangement, specifically the need to meet the minimum per capita distribution of 30% of the GPC, means that the additional funding to go to those most in need, is not going to come from those who need it the least. The additional funding is essentially going to have to come from those councils that don’t fit into either of these categories, but are more than likely still very much in need of these grants. At least more so than their affluent counterparts in inner metropolitan areas of Sydney.

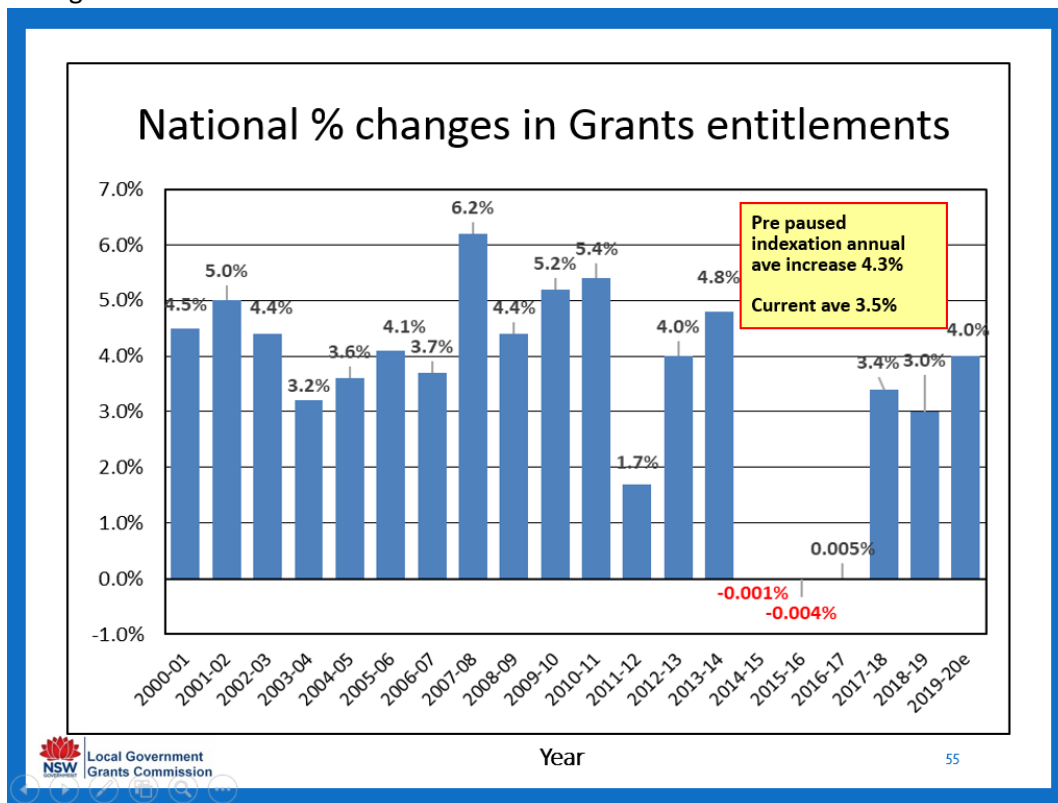
[NSW Local Government Grants Commission views on variations to the Financial Assistance Grants](#)

The GC advised that they believed it is difficult to predict future levels of grants to individual councils because:

- The overall level of funding for future years is generally unknown; and
- The Commonwealth Treasurer can vary the increase, up or down, if it’s considered that there are special circumstances for doing so

The most recent specific example relating to the second point raised by the GC, is the 2014 Federal Budget decision by the Treasurer to pause indexation on the grants for three years. The figure below shows this period compared to the indexation applied both before and since this period of the freeze on FAGs indexation.

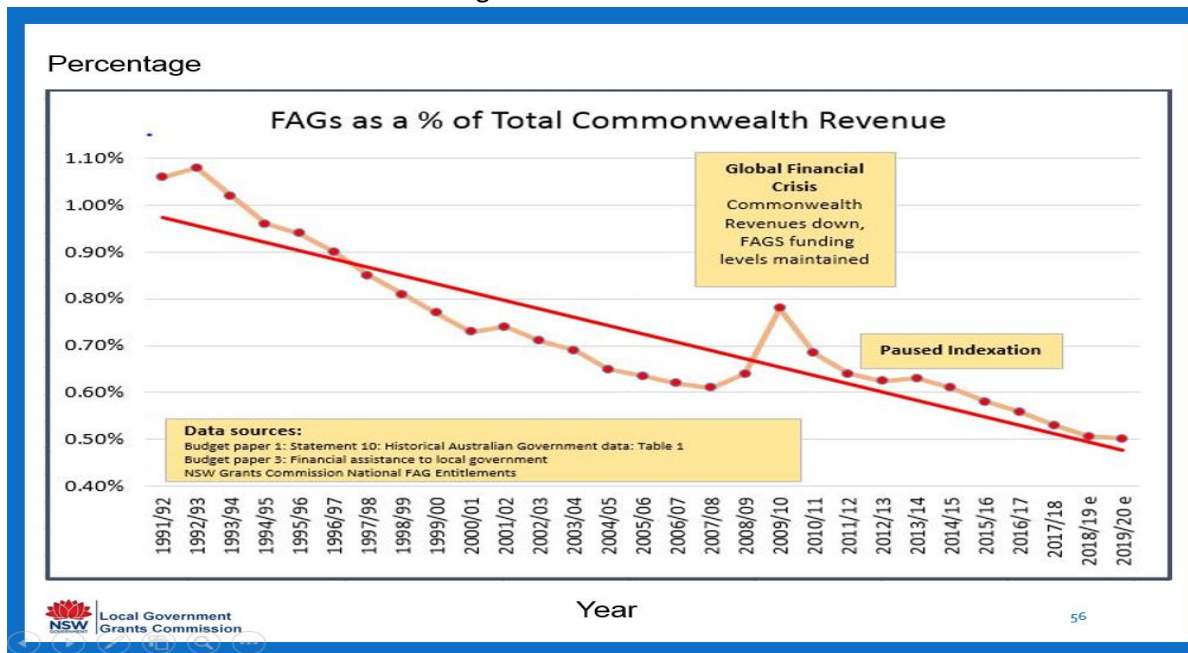
Figure 19 Changes in Annual National FAGs Allocations 2000-01 to 2019-20



Source: NSW Local Government Grants Commission

It was the opinion of the GC that, had the pool increased by the historical 3% or 4%, then NSW would have been looking at an extra \$25 million or so each year in the three year period. The cumulative effect of those 3 years and beyond is now approximately \$140 million in lost grant funds for NSW.

Figure 20 National FAGs Total as a Percentage of Total Commonwealth Revenue 1991-92 to 2019-20



Source: NSW Local Government Grants Commission

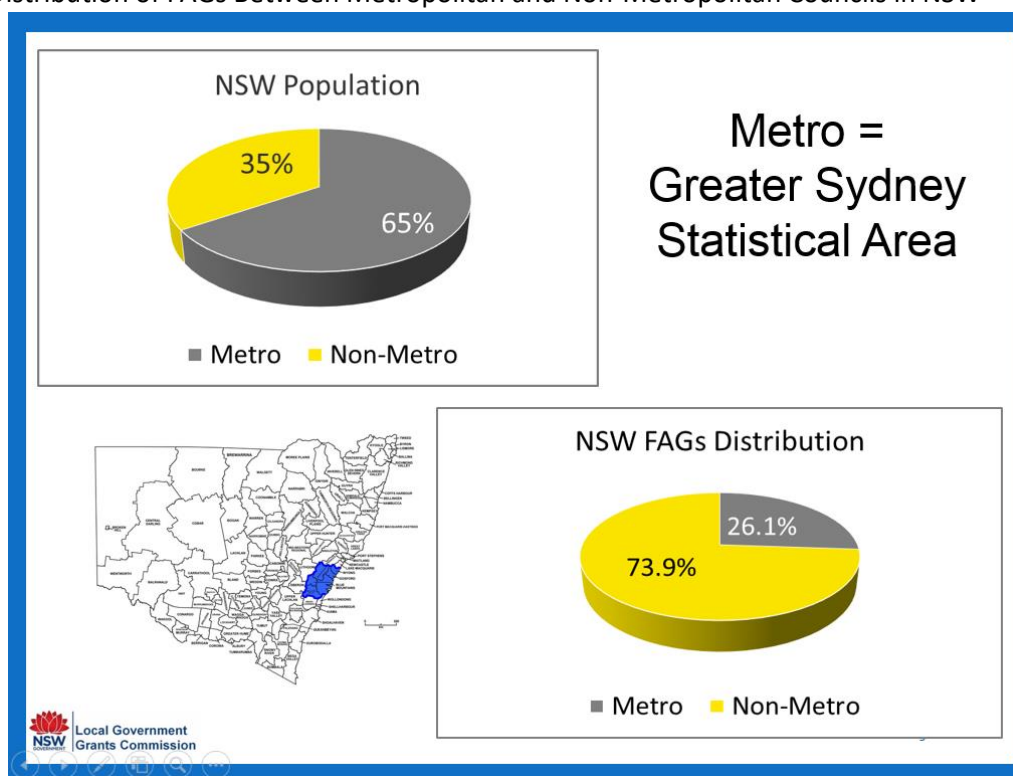
The GC also presented the data in the figure shown above, which shows the drop in the FAGs relative to the total Commonwealth Revenue from over 1% in 1992, to 0.5% in 2020. The GC pointed out that, In its 2018-19 Budget Submission to the Federal Government (15 December 2017) the ALGA President asked the Government to commit to restoring the quantum of the FAGs to a level equal to at least 1% of Commonwealth tax revenue to help to maintain living standards and local economic growth. The (DIRD [Department of Infrastructure and Regional Development (Australian Government)], 2017, p. 10) notes the following in relation to determining the quantum of the FAGs grants:

- *Section 8 of the Act specifies the formula that the Treasurer of the Commonwealth (the Treasurer) is to apply each year to calculate the escalation factors used to determine the funding under the Financial Assistance Grant programme. The escalation factors are based on changes in the Consumer Price Index and population.*
- *The Act provides the Treasurer with discretion to increase or decrease the escalation factors in special circumstances. When applying this discretion, the Treasurer is required to have regard to the objects of the Act (below) and any other matter the Treasurer thinks relevant. The same escalation factor is applied to both the general purpose and local road components.*

There does not appear to be any legislative provisions in the Act for the proportion of the grant designated for the GPC and the LRC. However, it is also not clear if there is sufficient powers that would allow the Minister to increase either component by different escalation factors.

The distribution of the overall grants between non-metropolitan and metropolitan councils was also highlighted by the GC. They advised that the non-metropolitan councils have 35% of the State’s population, and received an increase from 73% to 74% of the TOTAL grants in 2019-20. The GC considered this consistent with the NSW Government’s policy to explore opportunities to direct grants to communities with the greatest need. The figure below shows this relationship between population and distribution of FAGs for metropolitan and non-metropolitan councils in NSW in 2019-20.

Figure 21 Distribution of FAGs Between Metropolitan and Non-Metropolitan Councils in NSW



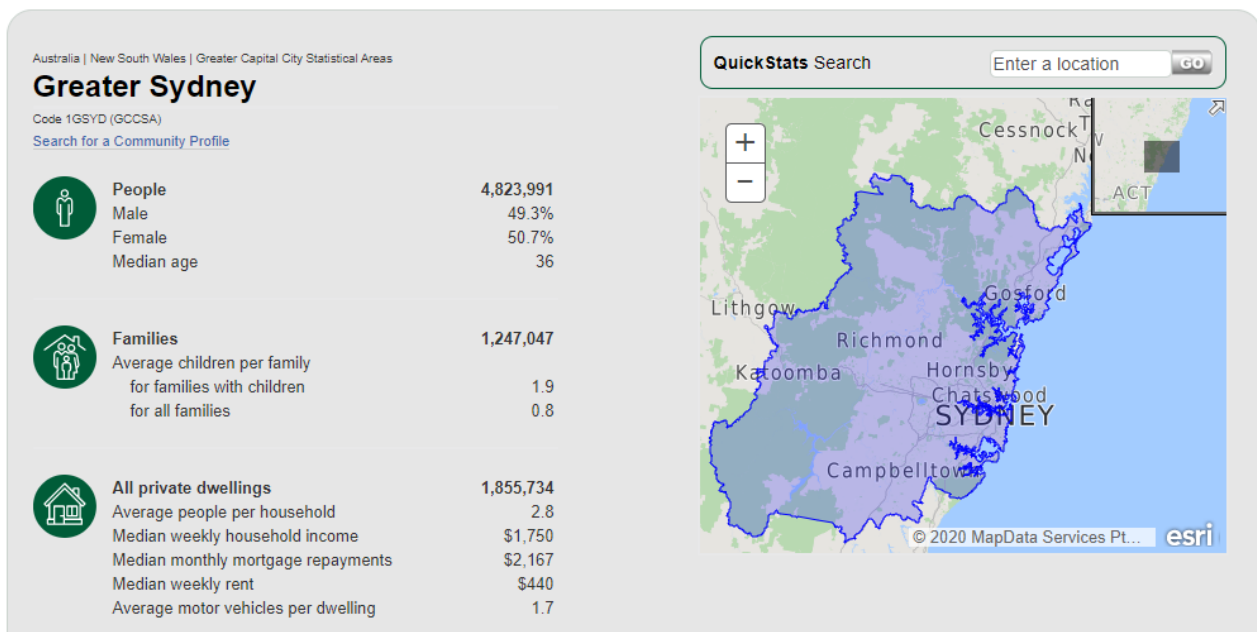
Source: NSW Local Government Grants Commission

It is not clear if an increase of the LRC over the GPC would improve the overall benefit to the councils with the highest need, particularly if the current methods of distribution were to apply. The breakdown of funding in NSW in 2019-20 is as follows;

- Overall FAGs \$205.7 million (26.1%) to metropolitan councils, \$582.3 million (73.9%) to non-metropolitan councils (**Total \$788 million**)
- Local Road Component \$62.3 million (27.54%) to metropolitan councils, \$163.9 million (72.46%) to non-metropolitan councils (**Total \$226 million**)
- General Purpose Component \$143.6 million (25.7%) to metropolitan councils, \$418.4 million (74.3%) to non-metropolitan councils (**Total \$562 million**)

This shows that at present the apportionment between the metropolitan and non-metropolitan councils are very similar for the GPC, LRC and the total FAGs, with less than 2% difference across all three. Having said that, it is also worth noting that 2% of the total pool is just under \$16 million dollars per year, which is equivalent to half of the total increase over the previous financial year for the 2019-20 allocations. It should also be noted that the breakdown shown is just for the metropolitan versus non-metropolitan councils, with the metropolitan councils including those within the whole of the Greater Sydney Statistical Area. This area includes the affluent minimum grant councils as well as their less affluent counterparts in western and south-western Sydney.

Figure 22 The Greater Sydney Statistical Area
2016 Census QuickStats



Source: 2016 Census QuickStats for the Greater Sydney Statistical Area

Examining the changes to FAGs received by councils over time;

The table below presents a comparison between the 1975 federal grant allocations and the more recent allocations for a sample of minimum per capita grant local government bodies, and a selection of high needs local government bodies in NSW.

Table 6 Comparison of Federal Grant Allocations for a Selection of LGAs 1975, 1991/92 and 2018/19

Sample Group	Local Government Body	1975 Allocation	%age of Total for NSW	1991/92 Total FAGs	%age of Total for NSW	2018/19 Total FAGs	%age of Total for NSW	Difference
Councils on the minimum per capita grant in 2018/19	Burwood	92,000	0.314%	551,070	0.161%	1,073,598	0.142%	-0.173%
	Hornsby (S)	350,000	1.196%	2,426,556	0.711%	4,447,405	0.587%	-0.609%
	Ku-ring-gai	50,000	0.171%	1,902,339	0.557%	3,686,531	0.487%	0.316%
	Lane Cove (M)	20,000	0.068%	497,700	0.146%	1,082,883	0.143%	0.075%
	Mosman (M)	10,000	0.034%	464,969	0.136%	887,111	0.117%	0.083%
	North Sydney	60,000	0.205%	866,334	0.254%	1,985,580	0.262%	0.057%
	Randwick (C)	380,000	1.299%	2,146,691	0.629%	4,103,666	0.542%	-0.757%
	Ryde (C)	235,000	0.803%	1,720,110	0.504%	3,503,366	0.462%	-0.341%
	Sutherland (S)	600,000	2.051%	4,324,987	1.267%	6,703,842	0.885%	-1.166%
	Waverley	146,000	0.499%	1,301,980	0.381%	1,945,488	0.257%	-0.242%
	Sub Total	1,943,000	6.641%	16,202,736	4.747%	29,419,471	3.883%	-2.758%
Councils with negative population growth 2006 to 2016	Balranald (S)	65,000	0.222%	1,229,661	0.360%	4,239,403	0.560%	0.337%
	Bland (S)	100,000	0.342%	2,160,658	0.633%	7,812,757	1.031%	0.689%
	Bogan (S)	73,000	0.250%	1,423,436	0.417%	4,296,527	0.567%	0.318%
	Bourke (S)	106,000	0.362%	1,769,956	0.519%	6,164,433	0.814%	0.451%
	Brewarrina (S)	72,000	0.246%	1,186,925	0.348%	4,261,042	0.562%	0.316%
	Broken Hill (C)	365,000	1.248%	2,244,019	0.657%	4,981,178	0.658%	-0.590%
	Carrathool (S)	70,000	0.239%	1,710,922	0.501%	6,155,196	0.812%	0.573%
	Central Darling (S)	102,000	0.349%	1,504,799	0.441%	5,789,951	0.764%	0.416%
	Cobar (S)	132,000	0.451%	2,225,508	0.652%	5,984,672	0.790%	0.339%
	Coonamble (S)	92,000	0.314%	1,514,925	0.444%	4,240,192	0.560%	0.245%
	Cowra (S)	115,000	0.393%	1,762,298	0.516%	4,797,378	0.633%	0.240%
	Forbes (S)	105,000	0.359%	2,017,479	0.591%	5,591,981	0.738%	0.379%
	Gilgandra (S)	90,000	0.308%	1,203,069	0.352%	4,009,606	0.529%	0.222%
	Hay (S)	67,000	0.229%	1,090,803	0.320%	3,111,872	0.411%	0.182%
	Kyogle	145,000	0.496%	2,068,600	0.606%	4,566,688	0.603%	0.107%
	Lachlan (S)	105,000	0.359%	2,803,051	0.821%	9,443,790	1.247%	0.888%
	Leeton (S)	140,000	0.479%	1,489,997	0.437%	4,491,394	0.593%	0.114%
	Lockhart (S)	70,000	0.239%	1,091,497	0.320%	3,680,411	0.486%	0.247%
	Narrandera (S)	75,000	0.256%	1,412,490	0.414%	4,954,960	0.654%	0.398%
	Narromine (S)	40,000	0.137%	1,402,059	0.411%	4,525,760	0.597%	0.461%
	Temora (S)	60,000	0.205%	1,294,113	0.379%	3,727,077	0.492%	0.287%
Walgett (S)	136,000	0.465%	2,193,237	0.643%	6,616,179	0.873%	0.408%	
Warren (S)	75,000	0.256%	1,184,578	0.347%	2,982,437	0.394%	0.137%	
Wentworth (S)	150,000	0.513%	1,680,461	0.492%	6,393,369	0.844%	0.331%	
Sub Total	2,550,000	8.716%	39,664,541	11.620%	122,818,252	16.212%	7.496%	
Total allocation for NSW		29,257,000		341,341,047		757,586,571		

Source: Author

The comparison shows the variation in the grant funding allocations for the individual local government areas as well as the relative change compared to the total allocation for NSW. The sample targets the local government areas that have existed with little change since 1975, and which fall into the groupings of those on the minimum per capita grant in 2018/19 and those with negative population growth between 2006 and 2016. The trend shows a decline in the percentage of the available grant funding going to those Councils on the minimum per capita grant (-2.758%), and an increase in the percentage going to those councils with negative population growth (+7.496%). The trends are consistent across both the 1975-1992 and 1992-2019 periods.

As discussed in the Local Government National Report 2014-15 (DIRD [Department of Infrastructure and Regional Development (Australian Government)], 2017) this increase in the per capita grant to non-minimum grant local governments relative to that of the high needs minimum grant local governments is consistent with the objective of the Act for horizontal equalisation. Whilst this shows a trend in the right direction, this change has done little to address the horizontal fiscal imbalance that exists, or to arrest the declining populations in these regional and remote areas.

Examining the data available to assess potential measures and opportunities

Based on the various sources of research included in this paper, the available data set was used to analyse some specific measures and opportunities for further investigation. What this analysis is intended to achieve is to highlight areas for further research. This is not intended to be a full investigation into what might be the most effective indicators or measures of the need for grant funding to achieve horizontal equalisation, or the ability to pay. What this preliminary analysis does appear to show, is that that may still be further opportunities for refining the current methodology used by the NSW Local Government Grants Commission, in its endeavours to deliver more funding to those councils with the greatest relative need. However, the minimum per capita grant requirement seems to make it almost certain that, no matter what methodology is used, full horizontal equalisation will not be able to be achieved.

The specific indicators and measures that have been presented in the following figures are summarised as follows:

1. Measures of need/equity/disadvantage;

- a. SEIFA index (indicates the need for horizontal equalisation)
- b. Population decline
- c. Isolation factors
- d. Population density, people per square km, (links to access to economies of scale)
- e. Road length per capita, and specifically length of unsealed local roads
- f. FAGs as a percentage of rates (high value indicates heavier reliance on the grant funding)

2. Measures of capacity to pay;

- a. Median household income (ability to pay higher quantum of rates)
- b. FAGs as a percentage of rates (low percentage indicates less reliance on the grant funding)
- c. Land value/rate income ratio
- d. Household income

3. Opportunities for reform

- a. Analyse the impacts of the changes made so far by the NSW Local Government Grants Commission to try to deliver more funding to those councils with the greatest need
- b. Use the road length per population in the LRC formula, rather than population. This would have the inverse effect of the current population multiplier and direct more of the LRC to those with less economies of scale.
- c. Look at using the FAGs as a percentage of rates as an indicator of both those that need the grant funding the most, and those that have the capacity to do without it.

The charts described below have been included in the following pages, along with a brief commentary.

Chart 1: Presentation of SEIFA index, land value/rates ratio, and median household income

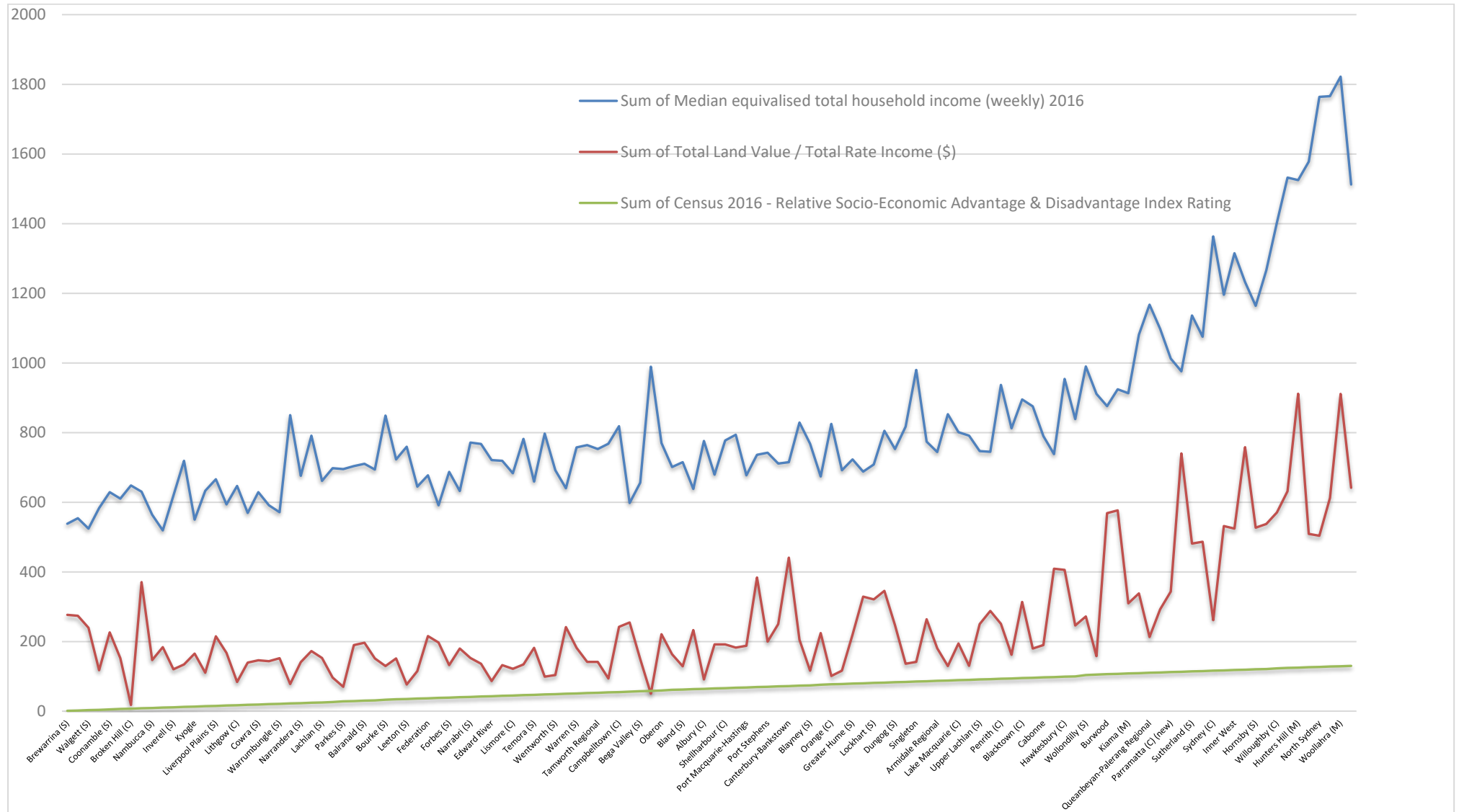
Chart 2: Presentation of per capita total FAGs, road length per capita, FAGs/rates ratio, land value/rates ratio, ATSI Population, and median household income

Chart 3: Presentation of road length per capita, SEIFA index, population change, FAGs increase, and median household income

Chart 4: Presentation of population density, road length per capita, population density, population change, FAGs increase, FAGs per capita, and median household income

Chart 5: Presentation of population density, LRC Amounts for 2019-20, and theoretical LRC Amounts based on Road Length and Road Length Per Capita

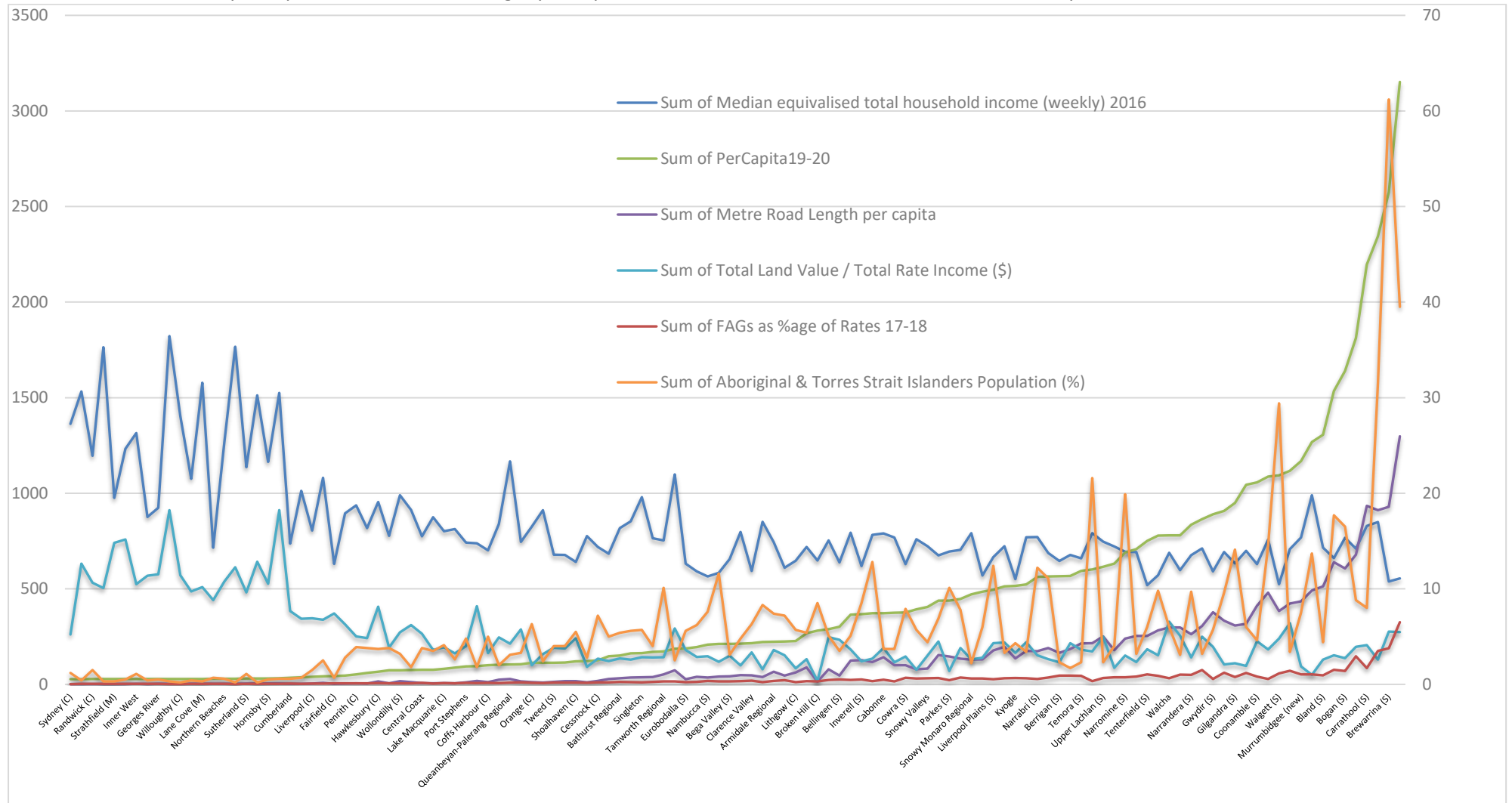
Chart 1: Presentation of SEIFA index, land value/rates ratio, and median household income



Source: Author

The data is sorted left to right by ascending value of relative socio-economic disadvantage. The chart shows a correlation between this and the land value/rates ratio and household income. This indicates that both could be used as a measure for ability to pay.

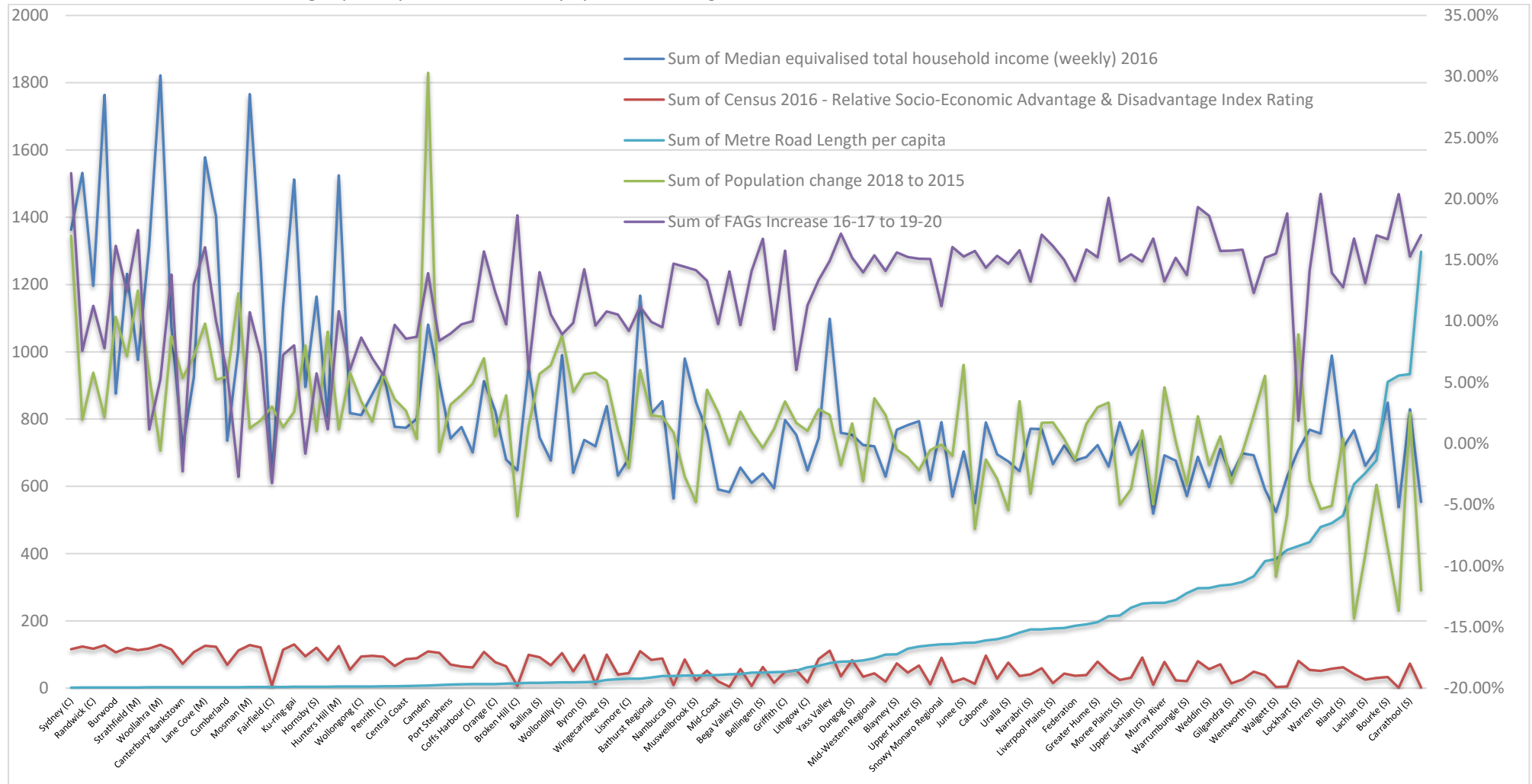
Chart 2: Presentation of per capita total FAGs, road length per capita, FAGs/rates ratio, land value/rates ratio, ATSI Population, and median household income



Source: Author

The data is sorted left to right by ascending value of per capita total FAGs. The chart shows a correlation between this and road length per capita, FAGs as percentage of rates, and the ATSI Population percentage. This indicates that these could be used as a measure of dependency/need. There is also an inverse correlation with household income and land value, indicating that these could also be used as a measure of ability to pay and/or dependency/need.

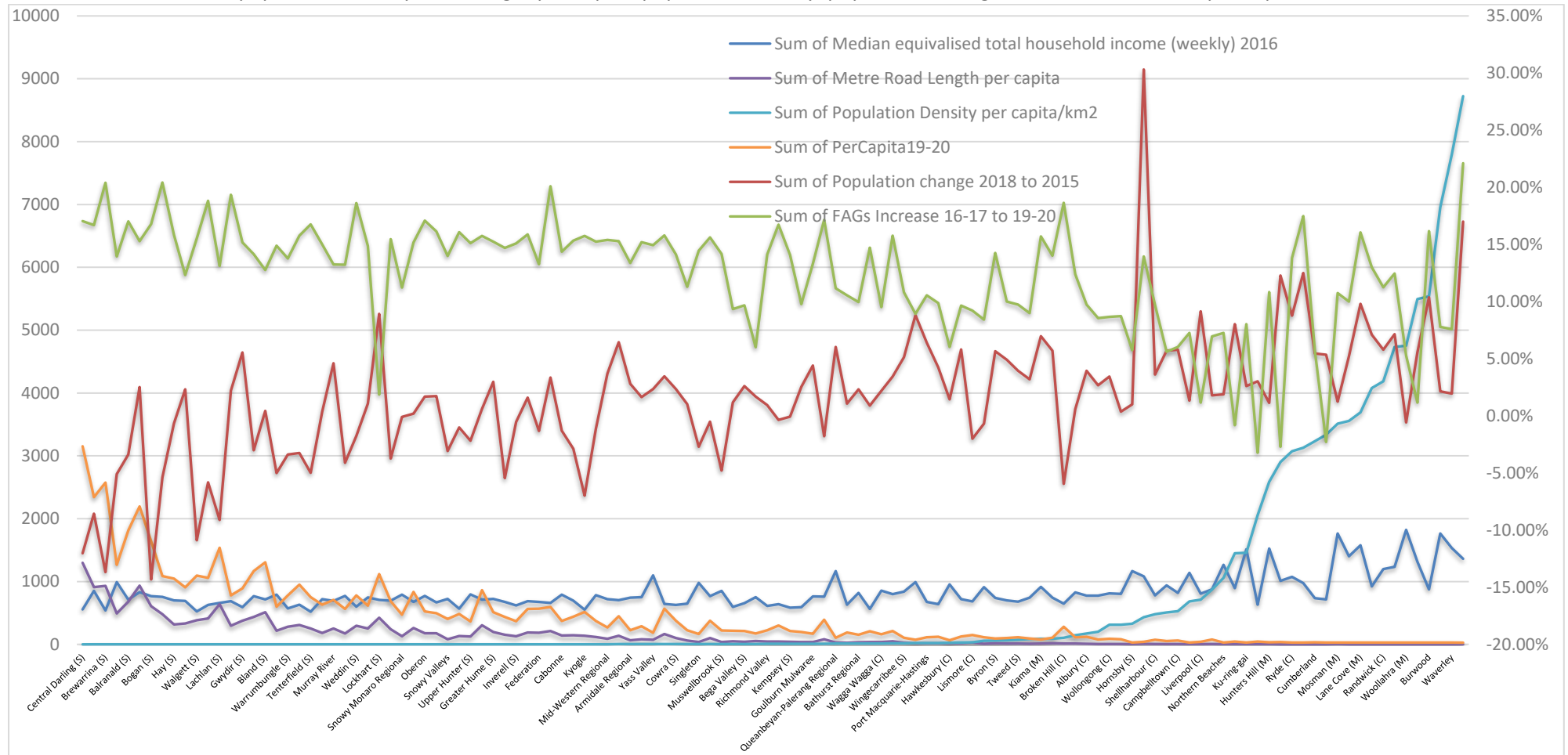
Chart 3: Presentation of road length per capita, SEIFA index, population change, FAGs increase, and median household income



Source: Author

The data is sorted left to right by ascending value of length of road per capita. The chart shows an inverse correlation between this and population growth/decline and household income, indicating that the length of road per capita could be a suitable measure of dependency/need. This chart also highlights that the efforts of the NSW Grants Commission to direct more funding to those in need (on the RHS of graph) has been somewhat successful, but also the chaos on the LHS is representative of how the minimum per capita grant can upset this process, with those on the minimum per capita tending to have lower roads per capita, but their increases in FAGs tend to be more closely linked to population growth than any other need.

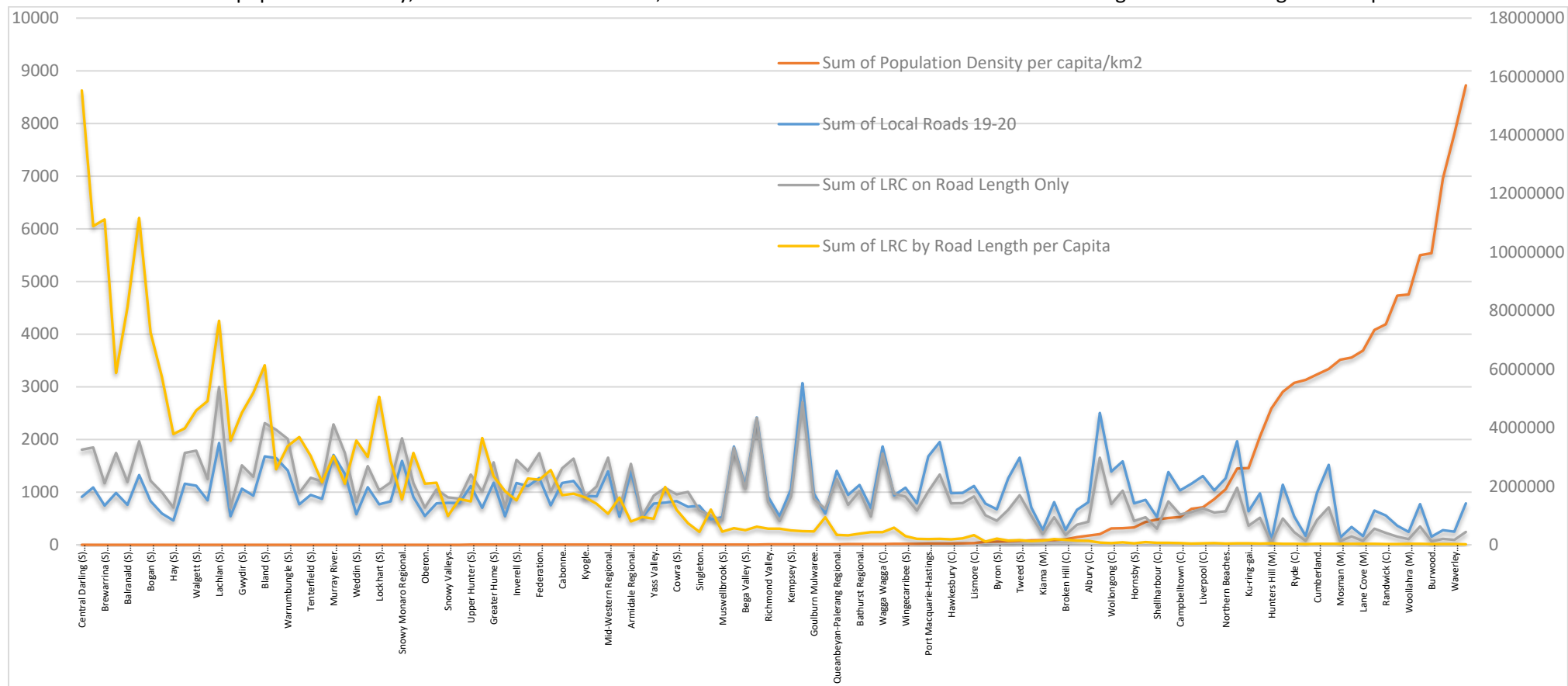
Chart 4: Presentation of population density, road length per capita, population density, population change, FAGs increase, FAGs per capita, and median household income



Source: Author

The data is sorted left to right by ascending value of population density. The chart shows a correlation between this and population growth/decline as well as household income, suggesting that this could be a good measure of dependency/need (dependency increasing as population density decreases). There is also an inverse correlation between population density and the FAGs per capita and roads per capita, but of most note is the step change in population density on the RHS, which is closely linked to the “noise” as minimum per capita contributions start to dominate. In this case, the payment of FAGs to those that need it most (LHS) is working OK, until you get to these min per capita high density areas, which ultimately have access to better economies of scale, and also have higher incomes and capacity to pay. This presents a real double whammy for everyone on the LHS who have neither of these.

Chart 5: Presentation of population density, LRC Amounts for 2019-20, and theoretical LRC Amounts based on Road Length and Road Length Per Capita



Source: Author

The data is sorted left to right by ascending value of population density. The chart shows how the redistribution of the LRC of the available FAGS for 2019-20 based on either Road Length Alone or Road Length Per Capita compares to the actual LRC for 2019-20 under the current methodology. The chart shows that both these alternative methods of distribution could provide an increase in the LRC component for those councils with the lowest population densities (those to the LHS), with Road Length per Capita giving the greatest relative increase. If population density can be used as a proxy for need, there would appear to be merit in investigating methods of redistribution that consider these factors rather than those that weigh heavily on population for the distribution of the LRC, as is the case for a significant portion of the available LRC under the current methodology. It should be noted that bridge length data is not included in the data that has been used in this presentation, and bridge length, in particular timber bridges, should also be carefully considered in any redistribution, with additional weight given to those councils with large timber bridge lengths.

SECTION 6 – SUMMARY, CONCLUSIONS, RECOMMENDATIONS

Summary

There is a pronounced vertical fiscal imbalance that exists in the Australian federation, and a dramatic horizontal fiscal imbalance between councils in NSW that threatens the long-term sustainability of local government in NSW. There have been severe revenue constraints and cost shifting liabilities imposed on local government by the NSW state government, as well as grant funding reductions in real terms from both the NSW and commonwealth governments. This situation has led to a crisis in the financial sustainability of local government in NSW and the services it delivers to the local communities. There has been an awareness of this crisis for well over a decade now, and despite multiple reviews and inquiries providing recommendations and solutions, the situation remains essentially unchanged today.

For the multi-level governance system in Australia to provide efficient and effective delivery of the wide range of functions required to service the population, there should be a distribution of functions and revenue based on the principles of subsidiarity and correspondence. However, for this theoretical framework to be effective there needs to be a genuine whole of government approach. Intergovernmental agreements are needed that provide clarity on the functions, regulatory roles and revenue raising powers of each tier of government, along with the distribution of revenue between the three tiers.

The Council of Australian Governments (COAG) formed following a Keating Labour Government initiative back in the early 1990s. This forum includes representatives from the Commonwealth and state Governments as well as the ALGA. There is an intergovernmental agreement on federal financial relations (Council of Australian Governments, 2011) that provides the best available framework for defining the clarity and stability required to address the financial sustainability crisis facing local government in NSW.

In the ongoing development of these intergovernmental agreements should be aimed at helping to address the financial sustainability crisis facing local government, and provide ongoing clarity and stability around the level of funding for local government. There is wide criticism of the lack of linkage between the amount of FAGs provided by the Australian Government, and a set measure of quantum, such as a percentage of total taxation revenue, or gross domestic product.

This horizontal fiscal imbalance is obvious when comparing local government areas across NSW, with the services delivered in many regional, rural and remote communities very different from those afforded to their metropolitan counterparts.

The principles for the distribution of the FAGs are intended to address this through horizontal equalisation. However, there is wide criticism of the inclusion of the fixed 30% minimum per capita distribution of the General Purpose Component of the FAGs, due to the limitation this places on the distribution of FAGs to achieve the objective of horizontal equalisation.

The minimum per capita amount severely restricts the state's ability to allocate an additional share of FAGs to those that need it, to deliver a minimum service level to communities that lack access to economies of scale, have low socio-economic status, or are remote.

With this in mind, the following two recommendations relating to the distribution of FAGs should be considered in order to address the vertical and horizontal fiscal imbalances that exist within the federation;

- Remove the 30% minimum per capita payment from the GPC and establish a consistent approach to distribution of the FAGs based on horizontal equalisation across all states
- Increase the total FAGs by at least 20%, and link the total FAGs available to a percentage of total Commonwealth tax revenue or GDP

Conclusions

In relation to the questions originally posed in this research paper, we first examine the question: What are the current debates on reform of the *Local Government (Financial Assistance) Act 1995*?

The Australian Government has made no mention of any intention to increase the quantum of funding available through the FAGs, or to link this to a measure of tax revenue or GDP. However, the current political policy positions of the Australian Local Government Association and Local Government NSW is essentially that the quantum of FAGs needs to increase significantly before changes to the FAGs distribution methodology are to be considered. The political process that led to this policy position has effectively stalled any further discussion or consideration of meaningful legislative reform or changes to the distribution of FAGs.

By placing this impasse on reforms to the distribution method, the status quo will remain. This will benefit the metropolitan Councils who stand to lose the most as a result of any changes to the distribution of FAGs that would improve horizontal fiscal equity, as is the objective of the legislation.

Despite all of this, there is no actual reason to link the quantum of the FAGs to reforms of the distribution methodology, other than the politics of the matter. Either of these changes could occur without the other at any point in time. There is no need to link either one as a condition of the other, as is currently the position held by the peak local government representative bodies of LGNSW and ALGA.

Equally, there is no reason for the Australian Government to wait for agreement amongst the states and the local government representative bodies, before reforms can be undertaken to the Federal legislation under their control. After all, the federal members of Parliament have to ultimately make a decision, which in their view, is in the good of the nation. Not simply wait to be told what to do by the states and local government representative bodies.

The summary of this current situation was articulated so well back in August 200 by the then Federal Minister for Regional Services, Territories and Local Government, Senator the Hon Ian Macdonald then Minister Hon Ian McDonald who said;

..... What this really means is that the Federal Government some years ago provided money to ensure fairness and equity across the whole of each state. And I have to say that it irks me considerably when I see Councils with literally dozens of parks and swimming pools, with dozens of playgrounds, social workers, theatres and curb to curb bitumen on every road in the town and beaches worth \$27 million and big travel budgets begrudging proportionally higher payments to disadvantaged councils, some of whom don't even have mains electricity. And I ask what happened to the Aussie tradition of a fair go for your neighbour?

Next we examine the response to the second question: Which approach to reform of the *Local Government (Financial Assistance) Act 1995* might yield the optimal benefits – in terms of Horizontal Fiscal Equalisation – for Kyogle Council and other similar non-metropolitan councils?

In the absence of any legislative reform of increased funding by the Australian Government, there needs to be a more NSW centric focus on the response to this question. In framing the response to this question, the presumption is also made that it would appear on the surface that some councils do not really need the FAGs provided, and that some can simply not survive without it. The challenge is in how to subsequently prove this, using the principles of horizontal equalisation.

Based on the research undertaken here, there would appear to be a strong correlation between the measure of the current FAGs as a percentage of total rates revenue, and the concepts of those who do and do not need the FAGs revenue. The data examined in this research would suggest that the following two triggers could be used;

- Where the FAGs is less than 10% of Rates Revenue the council probably does not need the FAGs revenue – this is around the point where an increase in the measures of “ability to pay” start to increase markedly, specifically the median household income and average land value.
- Where the FAGs is more than 40% of Rates Revenue the council probably could not survive without the FAGs revenue – this is around the point where an increase in the measures of “need” start to increase markedly, specifically road length per capita and the inverse of population density.

With this context in mind, the research has identified potential changes that could be made to the NSW Local Government Grants Commission Local Road Component (LRC) distribution methodology to redirect more of the existing FAGs to those councils in most need, and without the need for legislative changes or additional funding from the Australian Government. These include;

- Increasing the proportion of the LRC by the full amount of the annual FAGs indexation, and freezing the GPC at its present level
- Changing the percentages that apply to the existing LRC distribution model with a view to increasing the allocation of funding to those Councils in greatest need, rather than sticking with a decades old model that uses an arbitrary distinction between “Urban” and “Rural” councils without any real consideration of capacity to pay or need
- Reviewing the use of a population factor in the calculation of the distribution for the LRC in NSW by removing it completely, or changing the way the model uses population so as to distribute the LRC on the basis of the ratio of road length per person (or population density), rather than total population and road length
- By applying a greater proportion of the LRC funding towards the length of timber bridges, or applying disability factors to the LRC component based on length of timber bridges and unsealed roads
- To stop giving some councils any share of the LRC at all, where there has been a determination that they have the capacity to cover the potential loss of revenue, by examining median incomes, land values, and the current percentage of FAGs as compared to the total rates revenue

Recommendations

Following the completion of this research paper, there are a number of further considerations and actions that could be taken to advance the advocacy around this issue, as well as additional research that could be undertaken to further the information available for both academics and practitioners.

The next steps in relation to the advocacy around this issue are;

1. Continuation of the ongoing advocacy around the removal of the minimum per capita grant requirement from the *Local Government Financial Assistance Act 1995*.
2. Continuation of the ongoing advocacy around the increase of the quantum of FAGs and linkage to a fixed percentage of either taxation revenue or GDP
3. A new advocacy focus on removing the conditional chronological nature of the current political policy positions adopted by ALGA and LGNSW with respect to the reforms that are within the remit of the Australian Government
4. A new advocacy focus on encouraging the NSW Local Government Grants Commission to review the Local Road Component distribution methodology in order to direct more of this to councils with the greatest relative need

The following opportunities for further research have also been identified in the form of a series of questions;

- What needs to change in the political advocacy area to have the removal of the minimum per capita provision debated in a manner that could result in change?

- Is there something not identified to date that means there is actually a need to wait for the total grant quantum to increase before the minimum per capita provision is removed? That is to say, can we really do one without the other?
- Can we define and consistently measure what constitutes an “equitable level of service” and the “ability to pay” at an LGA level in order to help assess the need for further horizontal equalisation?
- Is it within the powers of the Federal Minister for Local Government to determine how much of the increase in the total FAGs each year goes to the GPC and how much goes to the LRC, or is there a legislative requirement for both to increase at the same rate?
- If the minimum per capita grant was to be removed, can a model be developed and implemented that would ensure no council gets less, or the FAGs is reduced at a rate that can be affordably replaced over time, until the redistribution is maximised and horizontal equalisation is achieved?
- Is it possible that redistribution of these grants on the basis of full horizontal equalisation could actually go some way to reversing the current trend of migration away from the regions and into the cities?

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Appendix A – Summary of Document Review and Analysis

	(Webb, 2001)	(Sansom, et al., 2013 October)	(NSW Local Government Grants Commission, 2015)	(Local Government NSW, 2019)	(Drew & Ryan, 2016)	(DIRD [Department of Infrastructure and Regional Development (Australian Australian Local Government Association, 2018)	(Australian Government Productivity Commission, 2018)	(Allan, et al., 2006)
Does the document say anything about the use of the minimum per capita grant as a fixed percentage?	Y	Y	Y	Y	Y	Y	N	Y
Does the document recognise or make any distinction between those in most need and those with the least need?	Y	Y	Y	Y	Y	Y	N	Y
Does the document provide information on the overall quantum of the grants to local government?	Y	Y	Y	Y	Y	Y	N	Y
Does the document help us to understand the intent or measure of horizontal fiscal equalisation?	Y	Y	Y	N	Y	Y	N	Y
Does the document help to identify any potential or existing measures of need or capacity?	Y	Y	Y	N	Y	Y	N	Y
Does the document provide any understanding of, or insight into, the political posturing and positions?	Y	N	N	Y	Y	Y	N	N

Appendix B – National Principles for the Allocation of General Purpose and Local Road Grants

A. The National Principles relating to the allocation of general purpose grants payable under Section 9 of the *Local Government (Financial Assistance) Act 1995* (the Act) among local governing bodies are as follows:

1. Horizontal Equalisation

General purpose grants will be allocated to local governing bodies, as far as practicable, on a full horizontal equalisation basis as defined by the Act. This is a basis that ensures that each local governing body in the State/Territory is able to function, by reasonable effort, at a standard not lower than the average standard of other local governing bodies in the State. It takes account of differences in the expenditure required by those local governing bodies in the performance of their functions and in the capacity of those local governing bodies to raise revenue.

2. Effort Neutrality

An effort or policy neutral approach will be used in assessing expenditure requirements and revenue raising capacity of each local governing body. This means as far as practicable, policies of individual local governing bodies in terms of expenditure and revenue effort will not affect the grant determination.

3. Minimum Grant

The minimum general purpose grant allocation for a local governing body in a year will be not less than the amount to which the local governing body would be entitled if 30% of the total amount of general purpose grants to which the State/Territory is entitled under Section 9 of the Act in respect of the year were allocated among local governing bodies in the State/Territory on a per capita basis.

4. Other Grant Support

Other relevant grant support provided to local governing bodies to meet any of the expenditure needs assessed should be taken into account using an inclusion approach.

5. Aboriginal Peoples and Torres Strait Islanders

Financial assistance shall be allocated to councils in a way which recognises the needs of Aboriginal peoples and Torres Strait Islanders within their boundaries.

6. Council Amalgamation

Where two or more local governing bodies are amalgamated into a single body, the general purpose grant provided to the new body for each of the four years following amalgamation should be the total of the amounts that would have been provided to the former bodies in each of those years if they had remained separate entities.

B. The National Principle relating to the allocation of the amounts payable under Section 12 of the Act (the identified road component of the financial assistance grants) among local governing bodies is as follows:

1. Identified Road Component

The identified road component of the financial assistance grants should be allocated to local governing bodies as far as practicable on the basis of the relative needs of each local governing body for roads expenditure and to preserve its road assets. In assessing road needs, relevant considerations include length, type and usage of roads in each local governing area.

Appendix C – NSW Local Government Grants Commission Financial Assistance Grants 2018-19 Fact Sheet

Financial Assistance Grants 2018-19

Fact Sheet June 2019



Per capita minimum grant

The legislation provides for a per capita minimum grant. The per capita minimum for 2018-19 is \$20.76. Councils on the minimum grant generally:

- Have greater revenue raising capacity
- Are not relatively disadvantaged
- Have economies of scale
- Are geographically smaller
- Experience year on year growth

There are 19 councils on the minimum grant, all located in the Sydney area. Just over 31% of the State's population live in those council areas.

Nine minimum grant councils received a higher than state average increase of 3.7%, including the City of Sydney with the highest increase of 12.6%.

Why refine the model?

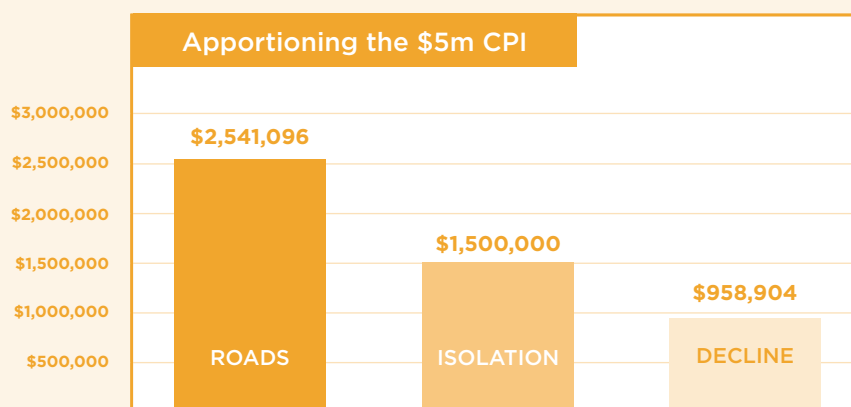
It's important to note that the Commission is not implementing a new model. Over time, the model had become very complex with an increasing number of functions and disability factors. The model had 20 expenditure functions and 47 disability factors applied across 128 councils plus more than 100 individual occurrences of discretionary disability factors. The Commission has taken advice, tested the competing propositions and decided to implement the recommended refinements and improvements.

The refined model:

- Allocates a higher proportion of grant funding to councils with greatest relative disadvantage
- Is consistent with the National Principles
- Is consistent with NSW policy of grant allocation
- Is transparent and publishable
- Is robust, statistically verifiable and auditable
- Uses best practice financial and modelling principles
- Is modern, simplified and more flexible

Relative Disadvantage Allowance

The Commission quarantined \$5m of the CPI increase and apportioned it as an allowance for relative disadvantage.



Roads= unsealed local roads. Isolation = increased weighting for isolation allowance. Decline = councils with population decline between 2006-16 (see negative population growth 2006-16 map page 1).

General Purpose Component (GPC)

The GPC expenditure allowance remains based on council expenditure reported against Financial Data Return grouped as follows:

- Administration & Governance
- Recreation & Culture
- Community Amenity
- Community Services & Education
- Roads, Bridges, Footpaths & Aerodromes
- Public Order, Health, Safety & Other

The 20 council functions are being retained but consolidated to six. The state average per capita cost for each function is still calculated by aggregating expenses (reported by all councils in Financial Data Return) for each function and divided by NSW's population.

Financial Assistance Grants 2018-19

Fact Sheet June 2019



The **GPC expenditure allowance** includes five Cost Adjusters (or Disability Factors/Measures) to enable the Commission to compare councils' relative disadvantage/advantage:

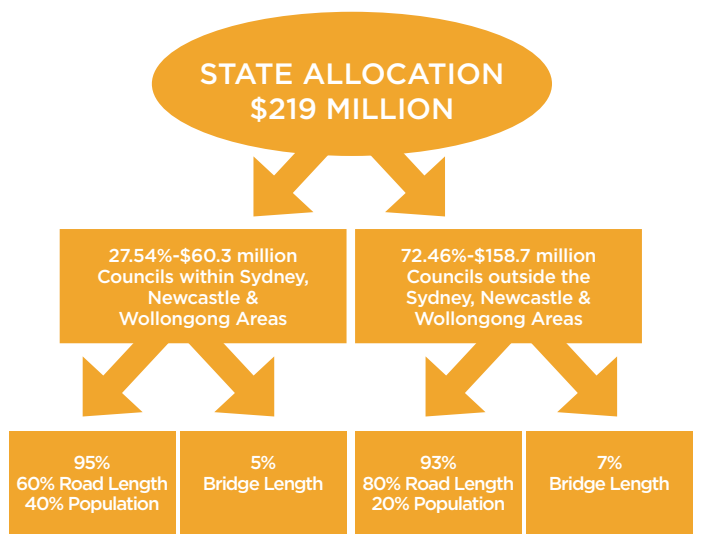
- Population (ABS - Total for LGA)
- Aboriginal & Torres Strait Islanders (ABS - %)
- Road length (council - km)
- Environment (ABS - ha environmental land)
- Rainfall, topography and drainage (Consultants Willing & Partners - index)

The expenditure allowance formula is also retained:

$No. of Units (LGA Population) \times State Ave \$Cost/capita for the function \times council's disability factor = \$ expenditure allowance.$

Distribution of Local Roads Component

(29% of the national pool)



Submissions

Special submissions from councils will be considered by the Commission. The purpose of a submission is to give a council the opportunity to present information on the financial impact of inherent expenditure disabilities beyond its control that are not generally recognised in the current methodology. This allows the Commission to adequately consider all legitimate factors that affect councils' capacity to deliver services.

Contact the NSW Local Government Grants Commission

5 O'Keeffe Ave, Nowra NSW 2541
Locked Bag 3015, Nowra 2541
Telephone 4428 4100
grants@olg.nsw.gov.au

Related information:

<https://www.olg.nsw.gov.au/commissions-and-tribunals/grants-commission>
Includes information such as the original factsheet, Grants Commission Circulars, reports and grant schedules.

Background and call for the review

The Independent Local Government Review Panel recommendation (Fact Sheet page 1) was supported by a number of other reviews and reports including:

2008 Assessing Local Government Revenue Raising Capacity, Productivity Commission Research Report:

"A number of councils, particularly in capital city and urban developed areas, have the means to recover additional revenue from their communities sufficient to cover their expenditures without relying on grants. However, a significant number of councils, particularly in rural (87%) and remote (95%) areas would remain dependent on grants from other spheres of government to meet their current expenditure. Given the differences in the scope to raise additional revenue across different classes of councils, there is a case to review the provision of Australian Government general purpose grants to local governments."

2010 Australia's Future Taxation System Report:

"The current requirement that each council receives 30% of its per capita share of untied financial assistance grants may prevent state grants commissions from redistributing to councils that require greater assistance."

2013 The NSW Local Government Grants Commission submission to the Commonwealth Grants Commission Review:

... "we have seen an increase in concerns being raised about:

- the widening gap in revenue raising capacity for larger metropolitan councils versus smaller rural councils;
- increasing infrastructure needs;
- declining population."

2014 The NSW Government's Response to the Local Government Review Panel:

"The Government supports targeting Financial Assistance Grants to communities with the greatest need. It will ask the NSW Grants Commission to continue to identify opportunities to achieve this over time, within the constraints imposed by the national funding principles. It will also ask the Commission to ensure transitional protection for those councils with lower levels of need, to minimise the impact of any redistribution."

2017 Shifting the Dial: 5 year Productivity Commission Review:

"The Commission's study into transitioning regional economies noted that where populations have declined in Local Government areas, related declines in revenue are hampering efforts to maintain infrastructure designed to service (and be funded) by larger populations."

Appendix D – Kyogle Council Expenditure Functions and Disability Factors for 2019-20 (as advised by the NSW Local Government Grants Commission)

APPENDIX A

LOCAL GOVERNMENT GRANTS COMMISSION 2019-20 FINANCIAL ASSISTANCE GRANTS

Kyogle Council

General Purpose Component

Expenditure Allowance

Expenditure Functions	State ave cost per capita
Recreation and cultural	\$210.51
Admin and governance	\$248.52
Education and community	\$63.17
Roads, bridges, footpaths and aerodromes	\$204.68
Public order, safety, health and other	\$162.62
Housing amenity	\$69.42

Recreation and cultural			Pop <SS = relative disadvantage Pop >SS = 0 ATSI <SS = 0 ATSI >SS = relative disadvantage
Disability Measure	LGA measure	State Std (SS)	Weighted DF%
Population	8,870	62,400	26.7%
Aboriginal & Torres Strait Islander	4.3%	2.9%	4.9%

Admin and governance			
Disability Measure	LGA measure	State Std	Weighted DF%
Population	8,870	62,400	83.5%

Education and community			
Disability Measure	LGA measure	State Std	Weighted DF%
Population	8,870	62,400	79.1%

Roads, bridges, footpaths and aerodromes			
Disability Measure	LGA measure	State Std	Weighted DF%
Population	8,870	62,400	153.3%
Road Length	1,085	1,148	0.0%

Public order, safety, health and other			RTD <SS = 0 RTD >SS = relative disadvantage Env <SS = 0 Env >SS = relative disadvantage
Disability Measure	LGA measure	State Std	Weighted DF%
Population	8,870	62,400	59.1%
Rainfall, topography and drainage index	155%	161%	0.0%
Environment (Ha of environmental lands)	73,283	54,087	1.1%

Housing amenity			
Disability Measure	LGA Std	State Std	Weighted DF%
Population	8,870	62,400	15.0%

Isolation Allowance

Outside the Greater Statistical Area	Yes
--------------------------------------	-----

APPENDIX A

LOCAL GOVERNMENT GRANTS COMMISSION 2019-20 FINANCIAL ASSISTANCE GRANTS

Pensioner Rebate Allowance

PR <SS = relative disadvantage (+ allowance)	
PR >SS = relative advantage (- allowance)	
LGA % Pensioner Rebates (PR) Res Props:	36.9%
State Standard (SS) % PR	15.8%

Revenue Allowance

Revenue Allowance	
CV <SS = relative disadvantage (+ allowance)	
CV >SS = relative advantage (- allowance)	
No. of Urban Properties:	3,275
Standard Value Per Property:	\$449,458
Council Value (CV):	\$112,477

No. of Non-urban Properties:	1,907
Standard Value Per Property:	\$640,070
Council Value (CV):	\$359,201

Relative Disadvantage Allowance

Unsealed roads; Isolation; Population Decline	\$55,077
Special Submission	-

Total General Purpose Grant	\$2,896,900
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Local Roads Component

Population:	8,870
Local Road Length (km):	1,085
Length of Bridges on Local Roads (m):	5,227

Road/Population Allowance:	\$1,223,797
Bridge Length Allowance:	\$445,991
Local Roads Total:	\$1,669,788

Total Grant	\$4,566,688
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Quarterly Instalments Payable in 2019-20 for 2019-20 FAGs

	August 2019	
GPC	\$352,831	
LRC	\$206,859	\$559,690
	November 2019	
GPC	\$352,831	
LRC	\$206,859	\$559,690
	February 2020	
GPC	\$352,831	
LRC	\$206,859	\$559,690
	May 2020	
GPC	\$352,831	
LRC	\$206,859	\$559,690
	TOTAL	
GPC	\$1,411,325	
LRC	\$827,434	\$2,238,760

Appendix E— Research Data Set Combining FAGs and OLG Time Series Data for a selection of NSW councils

LGA	ERPop 30/6/2018	General Purpose 19-20	Local Roads 19- 20	Total 19-20	ERPop 30/6/2017	General Purpose 18-19	Local Roads 18- 19	Total 18-19	ERPop 30/6/2016	General Purpose 17-18	Local Roads 17- 18	Total 17-18	ERPop 30/6/2015
Albury (C)	53,767	5,066,127	1,458,853	6,524,980	52,886	4,936,811	1,388,662	6,325,473	52,411	4,893,630	1,342,528	6,236,158	51,722
Armidale Regional	30,707	4,352,742	2,511,708	6,864,450	30,552	4,149,759	2,416,320	6,566,079	30,045	3,965,501	2,340,814	6,306,315	29,869
Ballina (S)	44,208	3,191,859	1,461,082	4,652,941	43,064	3,058,236	1,384,211	4,442,447	42,556	2,962,454	1,322,809	4,285,263	41,828
Balranald (S)	2,340	2,877,838	1,361,565	4,239,403	2,318	2,640,122	1,309,795	3,949,917	2,385	2,512,550	1,274,072	3,786,622	2,422
Bathurst Regional	43,206	4,468,198	2,044,863	6,513,061	42,900	4,353,741	1,963,400	6,317,141	43,080	4,313,984	1,904,002	6,217,986	42,231
Bega Valley (S)	34,348	5,259,640	1,991,204	7,250,844	34,095	5,057,942	1,921,610	6,979,552	33,662	4,945,671	1,876,888	6,822,559	33,475
Bellingen (S)	12,963	2,927,070	972,349	3,899,419	12,888	2,756,417	935,668	3,691,485	13,066	2,610,288	915,211	3,525,499	13,010
Berrigan (S)	8,707	3,488,747	1,437,807	4,926,554	8,617	3,285,165	1,379,940	4,665,105	8,420	3,127,178	1,331,276	4,458,454	8,416
Blacktown (C)	366,534	13,408,926	3,539,608	16,948,534	356,859	13,407,575	3,363,374	16,770,949	348,138	13,298,553	3,226,032	16,524,585	339,328
Bland (S)	5,985	4,789,741	3,023,016	7,812,757	5,990	4,536,075	2,908,917	7,444,992	5,917	4,392,609	2,842,896	7,235,505	5,959
Blayney (S)	7,342	1,877,962	874,361	2,752,323	7,415	1,771,617	844,923	2,616,540	7,457	1,675,440	814,311	2,489,751	7,380
Blue Mountains (C)	79,260	7,565,620	1,405,321	8,970,941	78,800	7,376,639	1,366,820	8,743,459	80,072	7,316,416	1,338,003	8,654,419	79,812
Bogan (S)	2,621	2,807,240	1,489,287	4,296,527	2,664	2,596,774	1,433,403	4,030,177	3,007	2,455,695	1,398,504	3,854,199	3,059
Bourke (S)	2,630	4,204,703	1,959,730	6,164,433	2,720	3,851,031	1,886,888	5,737,919	2,814	3,687,297	1,834,048	5,521,345	2,876
Brewarrina (S)	1,655	2,920,286	1,340,756	4,261,042	1,687	2,587,828	1,290,354	3,878,183	1,875	2,442,106	1,257,600	3,699,166	1,917
Broken Hill (C)	17,734	4,476,652	504,526	4,981,178	17,780	4,164,816	488,399	4,653,216	18,557	3,909,730	486,750	4,396,480	18,856
Burwood	39,886	847,957	275,556	1,123,513	39,172	807,578	266,020	1,073,598	36,505	744,347	251,582	995,929	36,139
Byron (S)	34,574	2,060,215	1,213,148	3,273,363	33,339	1,950,165	1,148,058	3,098,223	33,278	1,858,266	1,108,953	2,967,219	32,723
Cabonne	13,680	2,983,319	2,114,319	5,097,638	13,647	2,818,617	2,034,497	4,853,114	13,999	2,669,819	1,982,009	4,651,828	13,860
Camden	94,159	2,429,878	1,536,517	3,966,395	87,250	2,429,634	1,375,474	3,805,108	77,504	2,446,824	1,271,803	3,718,627	72,256
Campbelltown (C)	168,139	8,220,832	1,860,883	10,081,715	164,273	8,220,007	1,739,739	9,959,746	161,998	8,278,169	1,674,775	9,952,944	158,941
Canada Bay (C)	95,159	2,006,866	655,697	2,662,563	95,888	1,934,996	634,666	2,569,662	90,427	1,843,830	611,385	2,455,215	88,819
Canterbury-Bankstown	373,931	8,218,435	2,734,631	10,953,066	367,519	8,217,613	2,640,804	10,858,418	359,671	8,275,763	2,565,988	10,841,751	354,948
Carrathool (S)	2,802	3,774,146	2,381,050	6,155,196	2,805	3,493,624	2,290,726	5,784,350	2,760	3,356,834	2,219,836	5,576,670	2,733
Central Coast	342,047	21,675,943	4,506,625	26,182,568	337,765	21,134,828	4,358,895	25,493,723	334,857	20,962,863	4,254,081	25,216,944	333,119
Central Darling (S)	1,837	4,152,482	1,637,469	5,789,951	1,833	3,801,295	1,575,393	5,376,688	2,070	3,639,029	1,534,841	5,173,870	2,088
Cessnock (C)	59,101	5,613,146	1,772,350	7,385,496	57,527	5,467,481	1,675,374	7,142,855	56,532	5,416,700	1,615,038	7,031,738	55,862
Clarence Valley	51,647	7,779,443	3,360,613	11,140,056	51,298	7,566,668	3,225,845	10,792,513	51,211	7,483,624	3,167,208	10,650,832	51,040
Cobar (S)	4,722	4,211,204	1,773,468	5,984,672	4,713	3,970,662	1,706,531	5,677,193	4,989	3,829,840	1,662,911	5,492,751	4,975
Coffs Harbour (C)	76,551	5,368,426	2,273,652	7,642,078	75,484	5,231,535	2,173,388	7,404,924	73,892	5,185,841	2,084,270	7,270,111	72,971
Coolman (S)	4,368	2,511,380	1,261,549	3,772,929	4,400	2,362,162	1,214,696	3,576,858	4,419	2,227,075	1,180,907	3,407,982	4,342
Coonamble (S)	4,014	2,721,240	1,518,952	4,240,192	4,056	2,507,625	1,462,170	3,969,795	4,188	2,303,459	1,423,204	3,726,663	4,262
Cowra (S)	12,767	3,305,679	1,491,699	4,797,378	12,697	3,116,481	1,439,579	4,556,059	12,527	2,941,653	1,396,622	4,338,275	12,476
Cumberland	236,893	6,396,130	1,784,758	8,180,888	231,604	6,395,490	1,634,794	8,030,284	222,758	5,878,390	1,574,742	7,453,132	224,339
Dungog (S)	9,346	1,751,210	945,640	2,696,850	9,198	1,652,698	903,928	2,556,626	9,323	1,565,794	880,856	2,446,650	9,195
Edward River	8,995	4,111,465	1,566,246	5,677,711	8,907	3,877,694	1,514,616	5,392,310	8,876	3,691,135	1,471,665	5,162,800	8,962
Eurobodalla (S)	38,288	5,460,389	1,701,050	7,161,439	38,117	5,270,109	1,634,321	6,904,431	38,119	5,193,057	1,588,622	6,781,679	37,882
Fairfield (C)	210,612	7,414,047	1,758,930	9,172,977	209,107	7,413,305	1,703,964	9,117,269	207,022	7,465,761	1,666,380	9,132,141	204,442
Federation	12,462	4,782,221	2,282,550	7,064,780	12,392	4,515,556	2,196,094	6,711,649	12,569	4,381,941	2,137,247	6,519,188	12,629
Forbes (S)	9,910	3,593,378	1,998,603	5,591,981	9,844	3,379,903	1,922,526	5,302,430	9,658	3,179,528	1,867,455	5,046,983	9,754
Georges River	158,411	3,340,827	1,171,361	4,512,187	156,440	3,225,199	1,110,277	4,335,476	149,489	3,048,118	1,065,027	4,113,145	147,906
Gilgandra (S)	4,226	2,627,015	1,382,591	4,009,606	4,256	2,433,664	1,381,382	3,815,046	4,349	2,266,459	1,344,087	3,610,546	4,368
Glen Innes Severn	8,908	2,892,010	1,426,229	4,318,239	8,924	2,716,584	1,371,923	4,088,507	9,001	2,558,283	1,331,206	3,889,489	8,999
Goulburn Mulwaree	30,852	3,483,270	1,755,080	5,238,350	30,438	3,313,834	1,690,291	5,004,125	29,918	3,182,548	1,649,835	4,832,383	29,550
Greater Hume (S)	10,686	3,365,495	2,117,426	5,482,921	10,585	3,173,401	2,035,156	5,208,556	10,406	2,996,881	1,971,643	4,968,524	10,378
Griffith (C)	26,882	4,026,350	1,687,694	5,714,044	26,648	3,793,458	1,620,717	5,414,176	26,125	3,593,493	1,567,233	5,160,726	25,986
Gunnedah (S)	12,661	3,056,621	1,650,702	4,707,323	12,628	2,881,541	1,583,887	4,465,429	12,899	2,723,328	1,543,214	4,266,542	12,805
Gwydir (S)	5,349	2,837,140	1,918,827	4,755,967	5,316	2,648,636	1,859,085	4,507,721	5,030	2,456,138	1,802,540	4,258,678	5,068
Hawkesbury (C)	67,083	2,703,428	1,765,985	4,469,413	66,402	2,702,268	1,710,333	4,412,601	66,782	2,719,902	1,666,616	4,386,503	66,134
Hay (S)	2,979	2,280,561	831,311	3,111,872	2,969	2,034,243	799,926	2,834,169	2,956	1,838,918	777,284	2,616,202	2,999
Hornsby (S)	150,752	3,179,340	1,414,364	4,593,704	149,242	3,076,869	1,370,536	4,447,405	151,237	3,083,760	1,437,680	4,521,440	149,252
Hunters Hill (M)	14,909	331,297	150,780	482,077	14,716	315,521	146,143	461,664	14,843	302,653	143,678	446,331	14,741
Inner West	198,024	4,176,249	1,389,253	5,565,502	195,113	4,022,489	1,347,393	5,369,883	189,576	4,019,192	1,303,929	5,323,121	187,566
Inverell (S)	16,844	4,062,707	2,116,346	6,179,053	16,780	3,832,031	2,036,709	5,868,740	17,042	3,627,547	1,983,678	5,611,225	16,936
Junee (S)	6,631	2,003,825	957,233	2,961,058	6,555	1,891,285	924,544	2,815,829	6,329	1,789,441	889,834	2,679,275	6,230
Kempsey (S)	29,665	4,353,340	1,902,833	6,256,173	29,536	4,134,738	1,824,435	5,959,173	29,842	3,954,090	1,778,414	5,732,504	29,684
Kiama (C)	23,006	1,213,421	509,653	1,723,074	22,378	1,150,471	508,468	1,658,939	21,671	1,098,341	490,871	1,589,212	21,505
Ku-ring-gai	126,046	2,628,261	1,146,468	3,804,729	124,898	2,574,923	1,111,609	3,686,531	124,179	2,532,041	1,087,414	3,619,455	122,859
Kyogle	8,870	2,896,900	1,669,788	4,566,688	8,927	2,706,498	1,610,522	4,317,020	9,542	2,534,012	1,587,409	4,121,421	9,537
Lachlan (S)	6,151	5,965,676	3,478,114	9,443,790	6,213	5,639,324	3,347,152	8,986,476	6,749	5,462,021	3,260,959	8,722,980	6,767
Lake Macquarie (C)	204,914	13,690,940	2,851,728	16,542,668	203,823	13,348,423	2,755,688	16,104,112	205,748	13,239,669	2,678,118	15,917,187	204,166
Lane Cove (M)	39,486	839,515	293,321	1,132,836	38,782	799,538	283,346	1,082,883	36,996	754,358	271,737	1,026,095	35,959
Leeton (S)	11,438	3,419,640	1,071,754	4,491,394	11,420	3,203,							

LGA	General Purpose 16-17	Local Roads 16-17	Total 16-17	Median equivalised total household income (weekly) 2016	Median equivalised total household income (weekly) 2011	Index of Relative Socio-economic Disadvantage	Index of Relative Socio-economic Advantage and Disadvantage	Index of Economic Resources	Index of Education and Occupation	Usual Resident Population	Rank Aust	Rank NSW	Council for the financial year 1 July 2017 to 30 June 2018
Albury (C)	4,659,196	1,286,695	5,945,891	776	690	971	956	960	961	51,076	255	65	Albury
Armidale Regional	3,773,959	2,280,752	6,054,711	744	641	980	976	958	1015	29,449	285	75	Armidale Regional
Ballina (S)	2,820,534	1,260,436	4,080,970	745	623	1003	987	998	999	41,790	386	98	Ballina
Balranald (S)	2,391,189	1,231,668	3,622,857	710	605	942	927	969	915	2,287	149	34	Balranald
Bathurst Regional	4,105,610	1,818,172	5,923,782	817	724	986	973	993	978	41,300	314	82	Bathurst Regional
Bega Valley (S)	4,788,386	1,822,620	6,611,006	656	572	966	954	975	990	12,668	236	60	Bega Valley
Bellingen (S)	2,484,206	855,987	3,340,193	638	532	954	935	968	941	8,462	196	45	Bellingen
Berrigan (S)	2,976,129	1,278,186	4,254,315	645	543	986	993	1011	968	336,962	312	81	Berrigan
Blacktown (C)	13,988,438	3,099,580	17,088,018	895	752	973	954	1003	951	5,955	257	66	Blacktown
Bland (S)	4,180,438	2,747,770	6,928,208	715	579	982	965	1011	953	7,257	300	78	Bland
Blayney (S)	1,594,513	786,029	2,380,542	768	687	1045	1042	1039	1070	76,904	486	110	Blayney
Blue Mountains (C)	6,965,916	1,309,093	8,275,009	911	789	950	938	971	945	2,692	173	38	Blue Mountains
Bogan (S)	2,337,080	1,342,362	3,679,442	767	596	1001	1028	968	1029	46,654	378	96	Bogan
Bourke (S)	3,509,193	1,773,077	5,282,270	849	696	916	932	924	992	2,634	90	17	Bourke
Brewarrina (S)	2,324,147	1,215,269	3,539,416	538	507	757	818	768	943	1,651	35	1	Brewarrina
Broken Hill (C)	3,720,882	477,302	4,198,184	648	549	901	887	918	895	17,708	67	7	Broken Hill
Burwood	721,569	245,624	967,193	876	754	944	999	1043	1067	36,809	369	94	Burwood
Byron (S)	1,769,244	1,095,631	2,864,875	738	589	1003	1003	995	1047	31,556	387	99	Byron
Cabonne	2,540,862	1,916,440	4,457,302	790	658	1010	997	1043	991	13,386	406	101	Cabonne
Camden	2,329,607	1,151,512	3,481,119	1,081	919	1056	1056	1104	1003	78,218	498	114	Camden
Campbelltown (C)	7,881,595	1,626,717	9,508,312	818	719	950	948	977	932	157,006	175	39	Campbelltown
Canada Bay (C)	1,773,401	594,357	2,367,758	1,232	1,093	1068	1107	1020	1120	88,015	509	118	Canada Bay
Canterbury-Bankstown	8,708,705	2,500,309	11,209,014	715	611	935	961	956	967	346,302	130	29	Canterbury-Bankstown
Carrathool (S)	3,194,693	2,144,409	5,339,102	829	641	976	964	989	955	2,719	270	68	Carrathool
Central Coast	19,958,618	4,159,889	24,118,507	774	652	989	975	1001	970	327,736	324	85	Central Coast
Central Darling (S)	3,463,257	1,483,252	4,946,509	554	524	817	855	855	931	1,833	37	2	Central Darling
Cessnock (C)	5,157,208	1,579,095	6,736,303	719	647	925	904	967	879	55,560	110	22	Cessnock
Clarence Valley	7,125,113	3,064,039	10,189,152	594	517	926	916	953	918	50,671	113	23	Clarence Valley
Cobar (S)	3,644,851	1,606,894	5,251,745	989	840	968	951	980	927	4,647	246	63	Cobar
Coffs Harbour (C)	4,937,409	2,009,783	6,947,192	701	589	967	954	974	960	72,944	239	61	Coffs Harbour
Coolamon (S)	2,119,503	1,140,238	3,259,741	711	554	977	960	1013	965	4,315	278	73	Coolamon
Coonamble (S)	2,192,197	1,376,584	3,568,781	629	532	869	883	916	928	3,918	48	5	Coonamble
Cowra (S)	2,851,160	1,352,650	4,203,810	629	530	924	910	958	915	12,460	107	20	Cowra
Cumberland	6,183,342	1,555,035	7,738,377	736	631	929	959	941	963	216,079	118	26	Cumberland
Dungog (S)	1,490,163	851,007	2,341,170	753	658	989	973	1027	959	8,975	331	87	Dungog
Edward River	3,512,846	1,424,217	4,937,063	721	598	957	941	968	947	8,851	204	49	Edward River
Eurobodalla (S)	4,944,278	1,534,218	6,478,496	632	541	962	938	971	949	37,232	228	56	Eurobodalla
Fairfield (C)	7,853,061	1,626,434	9,479,495	630	552	856	896	943	882	198,817	42	4	Fairfield
Federation	4,170,285	2,066,425	6,236,710	677	579	963	936	975	923	12,277	229	57	Federation
Forbes (S)	3,025,950	1,800,145	4,826,095	687	564	953	937	971	945	9,587	191	42	Forbes
Georges River	2,953,160	1,039,555	3,992,715	924	795	1020	1043	1000	1048	146,841	433	102	Georges River
Gilgandra (S)	2,163,992	1,299,280	3,463,272	633	527	907	906	960	928	4,236	75	9	Gilgandra
Glen Innes Severn	2,434,713	1,285,525	3,720,238	569	506	915	909	942	936	8,836	87	15	Glen Innes Severn
Goulburn Mulwaree	3,030,085	1,592,504	4,622,589	764	656	960	946	980	949	29,609	218	52	Goulburn Mulwaree
Greater Hume (S)	2,852,126	1,905,783	4,757,909	723	606	987	969	1016	974	10,351	319	84	Greater Hume
Griffith (C)	3,419,920	1,515,534	4,935,454	797	663	959	943	977	917	25,641	216	51	Griffith
Gunnedah (S)	2,591,785	1,492,561	4,084,346	782	610	956	943	987	927	12,215	202	48	Gunnedah
Gwydir (S)	2,338,864	1,790,214	4,129,078	591	490	941	936	976	964	5,258	143	32	Gwydir
Hawkesbury (C)	2,589,603	1,626,086	4,215,689	954	804	1028	1014	1058	979	64,592	451	105	Hawkesbury
Hay (S)	1,934,315	751,937	2,686,252	698	557	927	922	962	924	2,946	137	30	Hay
Hornsby (S)	3,027,047	1,317,411	4,344,458	1,164	1,021	1091	1115	1091	1115	142,667	527	121	Hornsby
Hunters Hill (M)	294,326	140,650	434,976	1,525	1,234	1098	1143	1093	1115	13,999	532	124	Hunters Hill
Inner West	4,229,454	1,272,636	5,502,090	1,315	1,111	1053	1097	994	1124	182,043	496	113	Inner West
Inverell (S)	3,452,329	1,916,224	5,368,553	619	538	916	904	948	921	16,483	89	16	Inverell
Junee (S)	1,703,008	865,197	2,568,205	704	579	942	927	984	914	6,295	147	33	Junee
Kempsey (S)	3,764,666	1,721,155	5,485,821	583	500	888	877	935	891	28,885	56	6	Kempsey
Kiama (M)	1,045,724	443,375	1,489,099	913	764	1064	1056	1058	1062	21,464	503	117	Kiama
Ku-ring-gai	2,453,099	1,069,156	3,522,215	1,512	1,229	1121	1166	1132	1160	118,053	543	130	Ku-ring-gai
Kyogle	2,411,615	1,533,900	3,945,515	550	478	910	905	949	940	8,940	79	12	Kyogle
Lachlan (S)	5,198,194	3,151,395	8,349,589	661	560	924	922	953	945	6,194	108	21	Lachlan
Lake Macquarie (C)	12,604,838	2,610,664	15,215,502	801	705	996	979	1005	967	197,371	356	91	Lake Macquarie
Lane Cove (M)	717,974	258,157	976,131	1,578	1,277	1111	1154	1070	1171	36,051	537	127	Lane Cove
Leeton (S)	2,859,500	974,162	3,833,662	759	628	954	935	975	917	11,168	192	43	Leeton
Lismore (C)	4,071,897	1,828,501	5,900,398	683	589	954	942	956	966	43,135	197	46	Lismore
Lithgow (C)	3,223,798	1,176,880	4,400,678	647	604	923	908	953	893	21,090	105	19	Lithgow
Liverpool (C)	6,695,550	2,064,723	8,760,273	805	699	952	972	1008	953	204,326	186	41	Liverpool
Liverpool Plains (S)	2,085,287	1,278,894	3,364,181	666	545	914	906	958	910	7,687	84	14	Liverpool Plains
Lockhart (S)	2,122,655	1,490,502	3,613,157	708	558	986	971	1014	983	3,119	316	83	Lockhart
Mid-Coast	11,610,688	4,998,164	16,608,852	591	518	928	911	955	919	90,303	115	24	Mid-Coast
Mid-Western Regional	3,591,650	2,231,064	5,822,714	719	613	960	942	989	927	24,076	219	53	Mid-Western Regional
Moree Plains (S)	4,284,760	2,694,045	6,978,805	791	686	917	919	939	934	13,159	94	18	Moree Plains
Mosman (M)	608,897	228,554	837,451	1,766	1,394	1115	1165	1076	1188	28,475	540	129	Mosman
Murray River	4,824,022	2,746,624	7,570,646	692	575	991	969	1000	971	11,680	336	88	Murray River
Murrumbidgee (new)	2,531,352	1,519,614	4,050,966	768	589	961	947	973	957	3,836	220	54	Murrumbidgee (new)
Muswellbrook (S)	2,304,619	869,262	3,173,881	550	471	930	917	964	883	16,086	119	27	Muswellbrook
Nambucca (S)	2,450,587	1,133,275	3,583,862	564	481	907	896	938	919	19,212	76	10	Nambucca
Narrabri (S)	4,369,454	2,200,353	6,569,807	771	651	954	938	975	932	13,084	193	44	Narrabri
Narrandera (S)	2,828,691	1,473,005	4,301,696	676	552	929	919	959	928	5,853	117	25	Narrandera
Narramine (S)	2,571,691	1,348,104	3,919,795	694	581	933	927	966	939	6,444	124	28	Narramine
Newcastle (C)	10,008,274	1,743,199	11,751,473	875	757	997	996	967	1018	155,411	362	92	Newcastle
North Sydney	1,449,925	460,893	1,910,818	1,764	1,489	1108	1159	1003	1195	67,658	536	126	North Sydney
Northern Beaches	5,316,011	2,137,482	7,453,493	1,266	1,063	1092	1120	1095	1110	252,878	529	123	Northern Beaches
Oberon	1,540,148	874,857	2,415,005	770	658	969	951	1009	933	5,301	250	64	Oberon
Orange (C)	3,157,514	1,068,341	4,225,855	825	739	978	968	983	971	40,344	279	74	Orange
Parkes (S)	3,723,646	1,940,275	5,663,921	695	574	940	927	958	936	14,608	142	31	Parkes
Parramatta (C) (new)	7,754,182	1,883,282	9,637,464	1,012	871	1039	1063	993	1080	226,149	472	107	Parramatta (new)
Penrith (C)	8,152,954	2,252,033	10,404,987	937	798	999	998	1022	948	196,066	370	95	Penrith
Port Macquarie-Hastings	5,931,440	2,632,711	8,564,151	677	569	976	958	985	965	78,539			

LGA	OLG Group	Classification	FED CLASSIFICATION	POP DECLINING	MIN PER CAPITA	Joint Organisation Region	Council Area (km2)	Population	Population Change over 5 years (%)	Population Density per capita/km2	Male Population
Albury (C)	4	Regional Town/City	URM	NO	NO	Riverina and Murray	305.9	52,949	6.6	173.1	25,703
Armistide Regional	4	Regional Town/City	URS	NO	NO	New England	8,620.7	30,594	2.6	3.5	14,855
Ballina (S)	4	Regional Town/City	URM	NO	NO	Northern Rivers	484.9	43,457	6.0	89.6	20,952
Balranald (S)	9	Rural	RAM	YES	NO	Far South West	21,690.7	2,341	-0.1	0.1	1,200
Bathurst Regional	4	Regional Town/City	URM	NO	NO	Central NSW	3,817.9	42,779	6.3	11.2	21,487
Bega Valley (S)	4	Regional Town/City	URM	NO	NO	Canberra	6,278.9	34,102	2.5	5.4	16,731
Bellingen (S)	11	Large Rural	RAV	NO	NO	Mid North Coast	1,600.4	12,946	1.0	8.1	6,281
Berrigan (S)	10	Large Rural	RAL	NO	NO	Riverina and Murray	2,065.8	8,664	3.9	4.2	4,352
Blacktown (C)	3	Metropolitan	UDV	NO	NO		247.0	357,479	12.6	1,447.3	179,045
Bland (S)	10	Large Rural	RAL	YES	NO	Riverina	8,557.7	5,985	-1.2	0.7	3,009
Blayney (S)	10	Large Rural	RAL	NO	NO	Central NSW	1,524.6	7,344	0.9	4.8	3,676
Blue Mountains (C)	7	Metropolitan Fringe	UFL	NO	NO		1,431.1	78,968	0.4	55.2	38,458
Bogan (S)	9	Rural	RAM	YES	NO	Orana	14,599.9	2,664	-12.0	0.2	1,338
Bourke (S)	9	Rural	RAM	YES	NO	Far North West	41,599.5	2,695	-11.0	0.1	1,302
Brewarrina (S)	8	Rural	RAS	YES	NO		19,163.5	1,670	-10.8	0.1	886
Broken Hill (C)	4	Regional Town/City	URS	YES	NO	Far South West	170.1	17,873	-6.4	105.1	8,751
Burwood	2	Metropolitan	UDM	NO	YES		7.1	39,310	13.4	5,536.6	19,243
Byron (S)	4	Regional Town/City	URM	NO	NO	Northern Rivers	565.8	33,987	9.8	60.1	16,439
Cabonne	11	Large Rural	RAV	NO	NO	Central NSW	6,022.3	13,605	0.9	2.3	6,820
Camden	7	Metropolitan Fringe	UFM	NO	NO		201.0	87,068	43.8	433.2	42,923
Campbelltown (C)	7	Metropolitan Fringe	UFV	NO	NO		311.9	164,508	7.8	527.4	81,308
Canada Bay (C)	3	Metropolitan	UDL	NO	YES		19.9	94,150	14.5	4,731.2	45,713
Canterbury-Bankstown	3	Metropolitan	UDV	NO	YES		110.3	368,045	8.2	3,336.8	184,629
Carrathool (S)	9	Rural	RAM	YES	NO	Riverina and Murray	18,932.5	2,796	3.6	0.1	1,433
Central Coast	7	Metropolitan Fringe	URV	NO	NO		1,681.1	339,196	4.3	201.8	165,783
Central Darling (S)	9	Rural	RTM	YES	NO	Far South West	53,492.2	1,846	-11.4	0.0	993
Cessnock (C)	4	Regional Town/City	URM	NO	NO	Hunter	1,965.2	57,521	7.9	29.3	28,684
Clarence Valley	4	Regional Town/City	URM	NO	NO		10,428.7	51,570	0.4	4.9	25,772
Cobar (S)	10	Large Rural	RTL	YES	NO	Far North West	45,579.3	4,729	-3.5	0.1	2,433
Coffs Harbour (C)	5	Regional Town/City	URL	NO	NO		1,173.7	75,503	6.4	64.3	36,707
Coolamon (S)	9	Rural	RAM	NO	NO	Riverina	2,430.9	4,390	2.4	1.8	2,183
Coonamble (S)	9	Rural	RAM	YES	NO		9,916.1	4,031	-4.8	0.4	2,027
Cowra (S)	11	Large Rural	RAV	YES	NO	Central NSW	2,808.8	12,694	0.6	4.5	6,328
Cumberland	3	Metropolitan	UDV	NO	NO		71.6	231,443	n/a	3,232.4	119,952
Dungog (S)	10	Large Rural	RAL	NO	NO	Hunter	2,250.0	9,188	5.7	4.1	4,619
Edward River	10	Large Rural	RAL	YES	NO	Riverina and Murray	8,883.4	8,949	0.5	1.0	4,437
Eurobodalla (S)	4	Regional Town/City	URM	NO	NO	Canberra	3,428.2	38,083	2.8	11.1	18,726
Fairfield (C)	3	Metropolitan	UDV	NO	NO		101.5	208,468	5.1	2,053.9	103,567
Federation	11	Large Rural	RAV	NO	NO	Riverina and Murray	5,685.0	12,444	-0.9	2.2	6,172
Forbes (S)	10	Large Rural	RAL	YES	NO	Central NSW	4,710.1	9,859	3.5	2.1	4,976
Georges River	3	Metropolitan	UDV	NO	YES		38.3	156,293	9.0	4,078.7	77,136
Gilgandra (S)	9	Rural	RAM	YES	NO	Orana	4,831.5	4,247	-5.1	0.9	2,111
Glen Innes Severn	10	Large Rural	RAL	NO	NO	New England	5,480.0	8,919	0.4	1.6	4,426
Goulburn Mulwaree	4	Regional Town/City	URM	NO	NO	Canberra	3,220.1	30,556	6.4	9.5	15,600
Greater Hume (S)	11	Large Rural	RAV	YES	NO	Riverina	5,749.5	10,602	4.6	1.8	5,390
Griffith (C)	4	Regional Town/City	URS	YES	NO	Riverina and Murray	1,639.2	26,586	4.3	16.2	13,317
Gunnedah (S)	11	Large Rural	RAV	NO	NO	Namoi	4,987.0	12,579	-0.2	2.5	6,308
Gwydir (S)	10	Large Rural	RAL	YES	NO	Namoi	9,259.7	5,314	4.0	0.6	2,660
Hawkesbury (C)	6	Metropolitan Fringe	UFM	NO	NO		2,775.1	66,623	3.1	24.0	33,163
Hay (S)	9	Rural	RAM	YES	NO	Riverina and Murray	11,325.9	2,979	-0.8	0.3	1,510
Hornsby (S)	7	Metropolitan Fringe	UFV	NO	YES		455.0	149,113	-9.7	327.7	73,478
Hunters Hill (M)	2	Metropolitan	UDS	NO	NO		5.7	14,747	4.3	2,587.2	7,472
Inner West	3	Metropolitan	UDV	NO	YES		35.4	194,564	7.1	5,496.2	95,817
Inverell (S)	11	Large Rural	RAV	NO	NO	New England	8,597.2	16,815	0.9	2.0	8,279
Junee (S)	10	Large Rural	RAL	NO	NO	Riverina	2,030.0	6,511	6.3	3.2	3,744
Kempsey (S)	4	Regional Town/City	URS	NO	NO	Mid North Coast	3,375.7	29,534	1.2	8.7	14,924
Kiama (M)	4	Regional Town/City	URS	NO	NO	Illawarra Shoalhaven	257.7	22,450	7.8	87.1	11,026
Ku-ring-gai	3	Metropolitan	UDL	NO	YES		85.4	124,444	6.8	1,457.2	60,125
Kyogle	10	Large Rural	RAL	YES	NO	Northern Rivers	3,584.2	8,979	-5.7	2.5	4,596
Lachlan (S)	10	Large Rural	RAL	YES	NO	Central NSW	14,964.3	6,225	-7.6	0.4	3,089
Lake Macquarie (C)	5	Regional Town/City	URV	NO	NO	Hunter	648.6	203,376	2.5	313.6	99,463
Lane Cove (M)	2	Metropolitan	UDM	NO	YES		10.5	38,742	14.9	3,689.7	19,174
Leeton (S)	11	Large Rural	RAV	YES	NO	Riverina and Murray	1,167.2	11,417	-0.7	9.8	5,683
Lismore (C)	4	Regional Town/City	URM	NO	NO	Northern Rivers	1,287.7	43,905	-1.3	34.1	21,479
Lithgow (C)	4	Regional Town/City	URS	NO	NO		4,512.3	21,565	2.6	4.8	10,992
Liverpool (C)	3	Metropolitan	UFV	NO	NO		305.7	217,586	13.8	711.8	108,572
Liverpool Plains (S)	10	Large Rural	RAL	YES	NO	Namoi	5,082.2	7,867	1.1	1.5	3,941
Lockhart (S)	9	Rural	RAM	YES	NO	Riverina	2,895.8	3,237	5.0	1.1	1,601
Mid-Coast	5	Regional Town/City	URL	NO	NO	Hunter	10,053.2	92,462	3.5	9.2	45,357
Mid-Western Regional	4	Regional Town/City	URS	NO	NO	Orana	8,752.3	24,815	5.6	2.8	12,483
Moree Plains (S)	11	Large Rural	RAV	YES	NO	New England	17,906.5	13,451	-4.9	0.8	6,770
Mosman (M)	2	Metropolitan	UDS	NO	YES		8.7	30,564	3.2	3,513.1	14,287
Murray River	11	Large Rural	RAV	NO	NO	Riverina and Murray	11,863.5	11,956	5.4	1.0	5,941
Murrumbidgee (new)	9	Rural	RAM	YES	NO	Riverina and Murray	6,882.8	3,952	0.3	0.6	2,070
Muswellbrook (S)	11	Large Rural	RAV	NO	NO	Hunter	3,404.9	16,431	-1.6	4.8	8,441
Nambucca (S)	11	Large Rural	RAV	NO	NO		1,491.3	19,688	1.9	13.2	9,659
Narrabri (S)	11	Large Rural	RAV	YES	NO	New England	13,015.0	13,278	-1.9	1.0	6,638
Narrandera (S)	10	Large Rural	RAL	YES	NO	Riverina and Murray	4,116.3	5,931	-2.3	1.4	2,969
Narromine (S)	10	Large Rural	RAL	YES	NO	Orana	5,261.5	6,578	-4.0	1.3	3,279
Newcastle (C)	5	Regional Town/City	URV	NO	NO	Hunter	186.8	162,358	3.2	869.2	80,645
North Sydney	3	Metropolitan	UDM	NO	YES		10.5	73,032	7.8	6,954.4	34,843
Northern Beaches	3	Metropolitan	UDV	NO	YES		254.2	268,666	5.4	1,056.9	132,173
Oberon	10	Large Rural	RAL	NO	NO	Central NSW	3,625.0	5,382	3.2	1.5	2,821
Orange (C)	4	Regional Town/City	URM	NO	NO	Central NSW	284.2	41,468	3.4	145.9	20,203
Parkes (C)	11	Large Rural	RAV	NO	NO	Central NSW	5,957.6	14,906	-1.6	2.5	7,355
Parramatta (C) (new)	3	Metropolitan	UDV	NO	NO		83.8	243,276	n/a	2,903.1	122,790
Penrith (C)	7	Metropolitan Fringe	UFV	NO	NO		404.7	205,403	9.7	506.7	102,048
Port Macquarie-Hastings	5	Regional Town/City	URL	NO	NO	Mid North Coast	3,683.0	81,404	7.1	22.1	39,240
Port Stephens	5	Regional Town/City	URM	NO	NO	Hunter	858.4	71,736	5.6	83.6	35,517
Queanbeyan-Palerang Region	4	Regional Town/City	URM	NO	NO	Canberra	5,318.9	58,771	6.3	11.0	29,641
Randwick (C)	3	Metropolitan	UDV	NO	YES		36.3	151,996	9.1	4,187.2	75,485
Richmond Valley	4	Regional Town/City	URS	NO	NO	Northern Rivers	3,047.4	23,317	2.7	7.7	11,607
Ryde (C)	3	Metropolitan	UDL	NO	YES		40.5	124,497	12.4	3,074.0	60,917
Shellharbour (C)	5	Regional Town/City	URM	NO	NO	Illawarra Shoalhaven	147.4	70,994	6.3	481.6	34,871
Shoalhaven (C)	5	Regional Town/City	URL	NO	NO	Illawarra Shoalhaven	4,566.7	103,012	6.3	22.6	51,138
Singleton	4	Regional Town/City	URS	NO	NO	Hunter	4,892.7	23,482	-1.3	4.8	11,869
Snowy Monaro Regional	4	Regional Town/City	URS	NO	NO	Canberra	15,163.5	20,655	0.7	1.4	10,782
Snowy Valleys	11	Large Rural	RAV	NO	NO	Canberra	8,959.0	14,552	-1.7	1.6	7,365
Strathfield (M)	2	Metropolitan	UDM	NO	YES		14.0	43,803	16.3	3,128.8	22,412
Sutherland (S)	3	Metropolitan	UDV	NO	YES		333.6	227,546	2.9	682.1	112,003
Sydney (C)	1	Metropolitan	UCC	NO	YES		26.7	232,926	24.2	8,723.8	120,965
Tamworth Regional	4	Regional Town/City	URM	NO	NO	Namoi	9,884.4	61,571	4.5	6.2	30,179
Temora (S)	10	Large Rural	RAL	YES	NO	Riverina	2,802.0	6,236	4.5	2.2	3,112
Tenterfield (S)	10	Large Rural	RAL	NO	NO	New England	7,322.8	6,656	-4.9	0.9	3,274
Tweed (S)	5	Regional Town/City	URL	NO	NO	Northern Rivers	1,307.7	94,857	6.7	72.5	45,925
Upper Hunter (S)	11	Large Rural	RAV	NO	NO	Hunter	8,096.1	14,265	-1.7	1.8	7,076
Upper Lachlan (S)	10	Large Rural	RAL	NO	NO	Canberra	7,127.4	7,909	4.8	1.1	4,034
Uralla (S)	10	Large Rural	RAL	NO	NO	New England	3,226.5	6,103	-2.8	1.9	2,953
Wagga Wagga (C)	4	Regional Town/City	URM	NO	NO		4,824.5	64,265	4.1	13.3	31,367
Walcha	9	Rural	RAM	NO	NO	Namoi	6,261.0	3,144	1.8	0.5	1,594
Walgett (S)	10	Large Rural	RAL	YES	NO	Far North West	22,308.4	6,190	-8.9	0.3	3,284
Warren (S)	9	Rural	RAM	YES	NO	Orana	10,753.8	2,763	-4.7	0.3	1,353
Warrumbungle (S)	10	Large Rural	RAL	YES	NO	Orana	12,372.1	9,451	-3.9	0.8	4,750
Waverley	3	Metropolitan	UDL	NO	YES		9.4	73,300	5.6	7,797.9	35,886
Weddin (S)	9	Rural	RAM	YES	NO	Central NSW	3,414.9	3,641	-2.4	1.1	1,822
Wentworth (S)	10	Large Rural	RAL	YES	NO	Far South West	26,256.2	6,972	2.2	0.3	3,625
Willoughby (C)	3	Metropolitan	UDL	NO	YES		22.4	79,681	10.8	3,557.2	38,651
Wingecarribee (S)	4	Regional Town/City	URM	NO	NO	Canberra	2,689.3	49,649	7.0	18.5	23,836
Wollondilly (S)	6	Metropolitan Fringe	UFM	NO	NO		2,555.4	51,002	12.5		

LGA	Male Population (%)	Female Population	Female Population (%)	Population aged <20 (%)	Population aged between 20 and 60 (%)	Population aged >60 (%)	Population aged <30 (%)	Population aged between 30 and 60 (%)	Population aged >60 (%)	Aboriginal & Torres Strait Islanders Population (%)	Language other than English Population (%)
Albury (C)	48.5	27,246	51.5	25.7	51.0	23.3	39.6	37.1	23.3	2.8	6.7
Armidale Regional	48.6	15,739	51.4	27.1	51.0	22.0	43.5	34.5	22.0	7.4	7.9
Ballina (S)	48.2	22,505	51.8	22.9	44.9	32.2	31.1	36.7	32.2	3.3	3.8
Balranald (S)	51.3	1,141	48.7	26.7	48.7	24.6	39.4	36.0	24.6	8.8	6.7
Bathurst Regional	50.2	21,292	49.8	27.2	51.3	21.5	42.2	36.4	21.5	5.4	4.1
Bega Valley (S)	49.1	17,371	50.9	21.5	43.5	35.0	29.1	35.8	35.0	3.1	3.0
Bellingen (S)	48.5	6,665	51.5	23.6	44.5	31.9	30.7	37.4	31.9	3.5	3.2
Berrigan (S)	50.2	4,312	49.8	22.1	41.8	36.0	31.3	32.7	36.0	2.3	3.1
Blacktown (C)	50.1	178,434	49.9	29.5	55.8	14.7	44.2	41.1	14.7	2.8	41.0
Bland (S)	50.3	2,976	49.7	26.4	45.8	27.8	35.8	36.4	27.8	4.4	2.2
Blayney (S)	50.1	3,668	49.9	27.5	47.4	25.1	37.6	37.3	25.1	3.7	1.6
Blue Mountains (C)	48.7	40,510	51.3	24.9	48.5	26.6	34.3	39.2	26.6	2.4	6.1
Bogan (S)	50.2	1,326	49.8	27.2	49.7	23.2	40.1	36.7	23.2	16.5	2.5
Bourke (S)	48.3	1,393	51.7	28.5	52.7	18.8	41.4	39.9	18.8	31.5	2.4
Brewarrina (S)	53.1	784	46.9	30.3	55.4	14.3	46.2	39.6	14.3	61.2	3.6
Broken Hill (C)	49.0	9,122	51.0	22.3	49.2	28.5	34.6	36.9	28.5	8.5	2.5
Burwood	49.0	20,067	51.0	18.5	63.2	18.4	44.3	37.3	18.4	0.4	63.6
Byron (S)	48.4	17,548	51.6	22.2	52.5	25.3	31.8	42.9	25.3	1.8	6.8
Cabonne	50.1	6,785	49.9	28.5	45.8	25.7	37.0	37.3	25.7	3.7	2.0
Camden	49.3	44,145	50.7	31.0	54.7	14.2	45.3	40.5	14.2	2.5	14.4
Campbelltown (C)	49.4	83,200	50.6	28.5	54.4	17.1	43.5	39.4	17.1	3.8	30.4
Canada Bay (C)	48.6	48,437	51.4	20.6	60.0	19.3	37.9	42.7	19.3	0.5	40.9
Canterbury-Bankstown	50.2	183,416	49.8	26.6	54.9	18.6	42.2	39.2	18.6	0.7	60.2
Carrathool (S)	51.3	1,363	48.7	25.4	54.5	20.2	39.0	40.8	20.2	8.0	5.9
Central Coast	48.9	173,413	51.1	24.9	48.7	26.3	36.4	37.3	26.3	3.8	5.9
Central Darling (S)	53.8	853	46.2	26.8	52.3	20.9	40.7	38.4	20.9	39.5	2.7
Cessnock (C)	49.9	28,837	50.1	27.2	50.9	21.9	40.3	37.9	21.9	7.2	1.9
Clarence Valley	50.0	25,798	50.0	22.9	43.9	33.2	31.5	35.2	33.2	6.3	2.1
Cobar (S)	51.4	2,296	48.6	27.3	53.2	19.4	40.5	40.1	19.4	13.7	4.1
Coffs Harbour (C)	48.6	38,796	51.4	24.7	47.5	27.7	35.6	36.6	27.7	5.0	7.5
Coolamon (S)	49.7	2,207	50.3	27.1	44.4	28.5	36.8	34.6	28.5	3.2	1.2
Coonamble (S)	50.3	2,004	49.7	27.0	47.5	25.5	38.3	36.1	25.5	4.6	1.3
Cowra (S)	49.9	6,366	50.1	23.8	44.9	31.3	34.2	34.5	31.3	7.9	2.6
Cumberland	51.8	111,491	48.2	26.0	58.7	15.3	44.5	40.2	15.3	0.6	65.6
Dungog (S)	50.3	4,569	49.7	25.5	47.1	27.5	33.7	38.8	27.5	5.1	0.8
Edward River	49.6	4,512	50.4	23.5	46.9	29.5	34.6	35.9	29.5	4.0	3.3
Eurobodalla (S)	49.2	19,357	50.8	19.7	41.0	39.3	26.9	33.7	39.3	5.6	3.8
Fairfield (C)	49.7	104,901	50.3	26.0	54.6	19.4	41.8	38.8	19.4	0.7	70.8
Federation	49.6	6,272	50.4	22.7	42.4	34.9	31.2	33.9	34.9	1.7	2.0
Forbes (S)	50.5	4,883	49.5	27.8	44.8	27.4	38.7	33.9	27.4	11.1	2.1
Georges River	49.4	79,157	50.6	22.6	57.2	20.2	40.0	39.7	20.2	0.5	53.5
Gilgandra (S)	49.7	2,136	50.3	25.5	44.9	29.7	35.8	34.5	29.7	14.1	2.1
Glen Innes Severn	49.6	4,493	50.4	23.2	43.8	33.0	32.0	35.0	33.0	6.0	2.1
Goulburn Mulwaree	51.1	14,956	48.9	24.2	50.5	25.3	36.6	38.1	25.3	4.0	4.7
Greater Hume (S)	50.8	5,212	49.2	29.0	44.6	26.4	36.4	37.1	26.4	3.3	2.0
Griffith (C)	50.1	13,269	49.9	27.3	51.5	21.2	41.3	37.5	21.2	4.8	20.9
Gunnedah (S)	50.1	6,271	49.9	27.0	49.0	24.0	39.6	36.4	24.0	12.8	2.2
Gwydir (S)	50.1	2,654	49.9	24.1	43.5	32.4	32.7	34.9	32.4	5.7	1.1
Hawkesbury (C)	49.8	33,460	50.2	26.9	53.7	19.5	41.1	39.4	19.5	3.7	6.0
Hay (S)	50.7	1,469	49.3	23.9	49.2	26.9	35.0	38.0	26.9	6.0	3.8
Hornsby (S)	49.3	75,635	50.7	26.5	52.4	21.2	37.8	41.0	21.2	0.5	31.1
Hunters Hill (M)	50.7	7,275	49.3	27.6	46.3	26.1	37.2	36.6	26.1	0.6	19.5
Inner West	49.2	98,747	50.8	19.0	64.4	16.6	37.2	46.2	16.6	1.1	28.4
Inverell (S)	49.2	8,536	50.8	27.0	46.1	26.9	38.3	34.9	26.9	8.5	3.1
Juncie (S)	57.5	2,767	42.5	22.8	55.5	21.7	36.9	41.4	21.7	7.8	3.1
Kempsey (S)	50.5	14,610	49.5	23.3	44.9	31.7	33.1	35.2	31.7	11.6	2.3
Kiama (M)	49.1	11,424	50.9	23.1	45.7	31.1	32.9	36.0	31.1	1.8	4.3
Ku-ring-gai	48.3	64,319	51.7	28.2	49.0	22.9	38.3	38.8	22.9	0.2	27.7
Kyogle	51.2	4,383	48.8	22.4	45.3	32.4	29.4	38.2	32.4	4.3	2.7
Lachlan (S)	49.6	3,136	50.4	28.1	45.6	26.4	39.1	34.6	26.4	17.7	2.2
Lake Macquarie (C)	48.9	103,913	51.1	25.0	48.8	26.3	36.3	37.5	26.3	4.1	4.4
Lane Cove (M)	49.5	19,568	50.5	23.9	57.9	18.2	37.8	44.0	18.2	0.3	26.4
Leeton (S)	49.8	5,734	50.2	29.7	47.3	23.0	41.2	35.8	23.0	5.7	7.3
Lismore (C)	48.9	22,426	51.1	24.8	49.8	25.4	35.7	38.8	25.4	5.0	4.6
Lithgow (C)	51.0	10,573	49.0	23.2	48.1	28.7	34.3	37.0	28.7	5.7	3.4
Liverpool (C)	49.9	109,014	50.1	29.8	55.3	14.8	44.6	40.5	14.8	1.5	51.9
Liverpool Plains (S)	50.1	3,926	49.9	25.4	45.1	29.5	34.6	35.9	29.5	12.4	1.1
Lockhart (S)	49.5	1,636	50.5	27.6	43.9	28.5	36.5	35.0	28.5	3.4	1.3
Mid-Coast	49.1	47,105	50.9	21.3	40.7	37.9	29.2	32.9	37.9	6.2	2.6
Mid-Western Regional	50.3	12,332	49.7	26.3	48.5	25.2	36.8	38.3	25.2	5.4	2.7
Moree Plains (S)	50.3	6,681	49.7	28.2	51.5	20.3	41.1	38.6	20.3	21.6	3.5
Mosman (M)	46.7	16,277	53.3	23.2	52.5	24.3	33.5	42.1	24.3	0.2	15.1
Murray River	49.7	6,015	50.3	23.0	43.6	33.3	31.5	35.1	33.3	3.2	2.5
Murrumbidgee (new)	52.4	1,882	47.6	27.9	48.9	23.3	39.7	37.0	23.3	7.5	3.3
Muswellbrook (S)	51.4	7,990	48.6	29.3	52.9	17.8	42.3	39.9	17.8	8.3	3.5
Nambucca (S)	49.1	10,029	50.9	22.4	41.8	35.8	30.5	33.7	35.8	7.6	2.4
Narrabri (S)	50.0	6,640	50.0	28.2	49.0	22.8	39.3	37.9	22.8	12.2	1.8
Narrandera (S)	50.1	2,962	49.9	25.8	45.9	28.2	35.5	36.3	28.2	9.7	2.5
Narromine (S)	49.8	3,299	50.2	28.2	45.3	26.4	38.4	35.1	26.4	19.9	1.2
Newcastle (C)	49.7	81,713	50.3	22.8	56.6	20.6	40.6	38.8	20.6	3.5	9.9
North Sydney	47.7	38,189	52.3	15.6	65.1	19.3	32.5	48.2	19.3	0.3	22.3
Northern Beaches	49.2	136,493	50.8	25.3	53.1	21.6	36.5	42.0	21.6	0.6	15.1
Oberon	52.4	2,561	47.6	24.7	46.8	28.5	35.9	35.6	28.5	3.4	3.4
Orange (C)	48.7	21,265	51.3	28.0	50.3	21.7	40.7	37.6	21.7	6.3	6.0
Parkes (S)	49.3	7,551	50.7	27.6	46.7	25.7	38.8	35.5	25.7	10.1	2.8
Parramatta (C) (new)	50.5	120,486	49.5	23.5	60.0	16.4	39.9	43.7	16.4	0.7	52.0
Penrith (C)	49.8	102,995	50.2	27.8	55.6	16.6	43.4	40.1	16.6	3.9	16.9
Port Macquarie-Hastings	48.2	42,164	51.8	23.0	43.0	34.0	31.7	34.3	34.0	4.0	3.1
Port Stephens	49.5	36,219	50.5	24.2	46.4	29.4	34.5	36.0	29.4	4.8	3.4
Queanbeyan-Palerang Region	50.4	29,130	49.6	26.1	56.6	17.4	38.9	43.7	17.4	3.1	12.1
Randwick (C)	49.7	76,511	50.3	20.4	62.2	17.4	42.5	40.1	17.4	1.5	32.1
Richmond Valley	49.8	11,710	50.2	26.2	44.6	29.2	36.2	34.6	29.2	7.2	1.7
Ryde (C)	48.9	63,580	51.1	21.5	59.8	18.7	39.8	41.4	18.7	0.4	48.1
Shellharbour (C)	49.1	36,123	50.9	26.9	51.0	22.2	39.3	38.5	22.2	3.8	10.4
Shoalhaven (C)	49.6	51,874	50.4	22.2	44.3	33.5	32.0	34.5	33.5	5.5	4.0
Singleton	50.5	11,613	49.5	28.6	53.2	18.2	41.4	40.4	18.2	5.7	3.1
Snowy Monaro Regional	52.2	9,873	47.8	23.0	51.8	25.2	34.7	40.1	25.2	2.2	5.3
Snowy Valleys	50.6	7,187	49.4	24.3	46.9	28.8	33.6	37.6	28.8	4.4	3.5
Strathfield (M)	51.2	21,391	48.8	20.9	63.1	16.0	44.0	40.0	16.0	0.3	64.2
Sutherland (S)	49.2	115,543	50.8	25.1	52.5	22.4	37.5	40.1	22.4	1.1	13.0
Sydney (C)	51.9	111,961	48.1	10.5	77.7	11.9	43.5	44.6	11.9	1.2	36.2
Tamworth Regional	49.0	31,392	51.0	27.2	48.5	24.3	39.4	36.4	24.3	10.1	3.7
Temora (S)	49.9	3,124	50.1	25.6	44.3	30.1	35.0	34.9	30.1	2.3	2.1
Tenterfield (S)	49.2	3,382	50.8	21.3	41.1	37.6	27.7	34.6	37.6	6.0	2.5
Tweed (S)	48.4	48,932	51.6	22.8	45.4	31.9	31.7	36.4	31.9	4.0	4.2
Upper Hunter (S)	49.6	7,189	50.4	26.7	49.1	24.2	37.5	38.4	24.2	5.1	3.0
Upper Lachlan (S)	51.0	3,875	49.0	23.9	45.6	30.5	32.1	37.5	30.5	2.3	1.6
Uralla (S)	48.4	3,150	51.6	26.0	45.8	28.2	33.7	38.1	28.		

LGA	Census 2016 - Relative Socio-Economic Advantage & Disadvantage Index Rating	Census - Unemployment Rate at 30 Sept 2018 (%)	Census 2016 - Average taxable income (taxable and non-taxable individuals) (\$)	Census 2016 - Average Household Size (Number)	Largest Industry Employer	Number of Active Businesses in LGA	Operating Performance Ratio	Unrestricted Current Ratio	% Own Source Revenue	% Grants & Contributions Revenue	Rates and Annual Charges Outstanding (%)
Albury (C)	64	10.3	50,857.00	2.3	Social Assistance	4,557	15.2	2.62	79.5	20.5	10.7
Armidale Regional	87	6.6	47,386.00	2.4	Education & Training	2,908	-8.7	1.5	71.3	28.7	6.7
Ballina (S)	92	3.5	48,108.00	2.3	Social Assistance	4,244	3.1	4.8	59.7	40.0	3.4
Balranald (S)	30	4.4	42,262.00	2.5	Social Assistance	277	-6.0	4.6	39.8	60.2	4.6
Bathurst Regional	84	4.8	54,554.00	2.5	Education & Training	3,376	-6.9	1.1	69.3	30.7	6.2
Bega Valley (S)	57	6.7	44,685.00	2.2	Social Assistance	2,942	1.1	2.0	69.7	30.3	4.0
Bellingen (S)	63	8.8	45,694.00	2.3	Social Assistance	1,161	0.5	2.3	63.4	36.6	5.3
Berrigan (S)	36	6.6	44,545.00	2.2	Industry and Fishing	858	18.2	7.2	61.2	38.8	3.3
Blacktown (C)	95	5.1	56,407.00	3.2	Social Assistance	21,136	-6.7	3.1	46.3	53.7	4.3
Bland (S)	62	4.1	46,626.00	2.4	Industry and Fishing	775	-1.1	14.3	44.7	55.3	6.9
Blayney (S)	74	4.3	54,672.00	2.5	Industry and Fishing	765	0.7	5.8	58.5	41.5	2.1
Blue Mountains (C)	105	2.8	60,466.00	2.5	Education & Training	5,475	-4.4	1.6	83.5	16.5	3.7
Bogan (S)	42	2.7	51,762.00	2.4	Industry and Fishing	408	4.9	4.2	40.2	61.1	6.0
Bourke (S)	33	4.7	50,194.00	2.5	Education & Training	191	9.5	5.3	44.3	55.7	15.2
Brewarrina (S)	1	5.1	47,323.00	2.6	Industry and Fishing	122	13.0	4.2	51.7	48.3	7.8
Broken Hill (C)	7	3.3	54,978.00	2.2	Social Assistance	963	-21.7	2.0	77.8	22.2	12.0
Burwood	106	5.2	54,171.00	2.9	Social Assistance	4,814	7.0	4.9	71.9	28.1	2.6
Byron (S)	98	5.0	41,450.00	2.4	Social Assistance	4,494	-1.0	3.4	61.6	38.4	3.6
Cabonne	97	3.0	51,903.00	2.6	Industry and Fishing	1,713	4.2	5.7	57.2	42.8	5.3
Camden	109	2.0	62,931.00	3.1	Construction	6,203	-3.7	2.5	33.4	66.6	3.1
Campbelltown (C)	55	5.4	53,404.00	3	Social Assistance	8,869	8.4	4.8	56.2	43.8	3.4
Canada Bay (C)	119	2.9	75,285.00	2.6	Technical Services	10,633	0.4	4.0	82.9	17.1	2.2
Canterbury-Bankstown	72	7.5	51,942.00	3	Social Assistance	32,437	2.3	3.1	84.1	15.9	4.8
Carrathool (S)	73	4.0	40,443.00	2.4	Industry and Fishing	406	7.0	6.6	44.3	55.7	3.7
Central Coast	86	5.8	54,428.00	2.5	Social Assistance	22,604	2.9	1.6	79.5	20.5	7.8
Central Darling (S)	2	4.6	43,744.00	2.4	Industry and Fishing	155	0.0	0.7	52.0	48.0	36.3
Cessnock (C)	12	7.6	55,219.00	2.6	Social Assistance	2,750	-3.1	2.7	52.2	47.8	1.7
Clarence Valley	16	10.3	45,451.00	2.3	Social Assistance	3,847	-6.0	4.3	67.3	32.7	6.0
Cobar (S)	58	1.4	69,031.00	2.4	Mining	462	2.7	6.1	49.7	50.4	5.1
Coffs Harbour (C)	61	8.1	46,577.00	2.4	Social Assistance	5,750	3.2	9.6	73.2	26.8	6.6
Coolamon (S)	71	3.5	48,069.00	2.5	Industry and Fishing	279	9.5	9.7	47.9	52.1	5.5
Coonamble (S)	5	4.8	41,468.00	2.4	Industry and Fishing	632	8.0	5.1	61.6	38.4	5.3
Cowra (S)	19	8.1	42,984.00	2.3	Industry and Fishing	1,328	8.1	4.1	77.7	22.3	9.0
Cumberland	69	7.5	49,593.00	3.2	Social Assistance	20,369	-5.3	4.3	73.7	26.3	3.3
Dungog (S)	83	4.2	55,100.00	2.5	Construction	1,036	-21.8	8.4	42.3	57.7	6.1
Edward River	43	8.9	45,202.00	2.3	Industry and Fishing	893	11.0	13.2	64.3	35.7	8.9
Eurobodalla (S)	40	9.4	42,139.00	2.2	Social Assistance	2,838	5.8	2.5	74.5	25.5	2.8
Fairfield (C)	8	9.1	48,052.00	3.3	Manufacturing	15,099	8.3	2.8	82.6	17.4	3.4
Federation	37	7.6	46,249.00	2.3	Industry and Fishing	1,260	3.9	1.9	59.3	40.7	9.7
Forbes (S)	39	5.1	47,072.00	2.4	Industry and Fishing	1,137	14.3	7.3	61.7	38.3	8.8
Georges River	107	3.5	59,090.00	2.9	Social Assistance	15,369	-2.6	3.9	78.5	21.5	3.0
Gilgandra (S)	14	3.2	42,332.00	2.4	Industry and Fishing	597	4.7	3.6	62.4	37.6	6.5
Glen Innes Severn	18	10.1	40,925.00	2.2	Industry and Fishing	1,087	7.7	4.7	62.8	37.2	6.6
Goulburn Mulwaree	52	6.1	53,517.00	2.4	Social Assistance	2,264	9.4	3.5	53.4	46.6	3.0
Greater Hume (S)	79	4.6	45,672.00	2.5	Industry and Fishing	1,358	8.1	5.0	47.7	52.3	6.1
Griffith (C)	48	4.8	45,357.00	2.7	Manufacturing	3,184	10.7	2.9	79.8	20.2	7.5
Gunnedah (S)	46	6.6	55,618.00	2.5	Industry and Fishing	1,548	15.0	5.2	60.9	39.1	3.8
Gwydir (S)	38	5.2	43,173.00	2.3	Industry and Fishing	728	0.1	1.7	58.7	41.3	4.3
Hawkesbury (C)	99	4.4	57,800.00	2.8	Construction	6,763	-4.2	2.9	71.0	29.0	5.6
Hay (S)	26	7.5	43,971.00	2.3	Industry and Fishing	374	2.5	5.2	48.9	51.1	13.0
Hornsby (S)	120	4.7	72,586.00	2.9	Social Assistance	13,536	5.3	6.7	49.4	50.6	1.8
Hunters Hill (M)	125	2.7	106,348.00	2.7	Technical Services	1,982	-3.1	8.7	90.5	9.5	2.5
Inner West	118	5.2	76,842.00	2.4	Technical Services	19,543	3.2	3.7	88.8	11.2	3.9
Inverell (S)	11	8.4	43,637.00	2.4	Social Assistance	1,705	18.0	11.7	63.6	36.4	5.7
Junee (S)	29	5.5	48,872.00	2.5	Industry and Fishing	479	2.2	1.1	59.2	40.8	8.7
Kempsey (S)	4	5.7	43,689.00	2.4	Social Assistance	2,174	3.2	2.5	39.3	60.7	6.1
Kiama (M)	108	1.9	60,565.00	2.5	Social Assistance	1,873	-1.6	2.6	78.4	21.6	1.6
Ku-ring-gai	130	2.6	99,236.00	2.9	Technical Services	14,397	4.0	3.1	77.0	23.0	3.0
Kyogle	13	7.0	43,128.00	2.2	Industry and Fishing	957	8.8	5.6	52.9	47.1	6.9
Lachlan (S)	25	7.0	43,330.00	2.4	Industry and Fishing	1,004	9.6	5.2	43.6	56.4	8.4
Lake Macquarie (C)	89	5.5	57,506.00	2.5	Social Assistance	12,610	5.6	2.8	68.3	31.7	3.5
Lane Cove (M)	126	2.8	96,080.00	2.5	Technical Services	4,606	5.8	6.4	69.9	30.1	1.5
Leeton (S)	35	6.3	48,701.00	2.5	Manufacturing	957	12.9	5.1	71.8	28.2	3.9
Lismore (C)	45	5.9	45,735.00	2.4	Social Assistance	4,045	1.4	1.4	71.4	28.6	9.0
Lithgow (C)	17	7.5	56,652.00	2.3	Social Assistance	1,271	-2.0	1.8	74.0	26.0	5.9
Liverpool (C)	82	4.9	55,082.00	3.2	Social Assistance	15,538	5.4	2.1	55.2	44.9	4.6
Liverpool Plains (S)	15	6.8	47,792.00	2.3	Industry and Fishing	997	-35.1	3.7	57.8	42.2	6.6
Lockhart (S)	81	3.2	45,645.00	2.5	Industry and Fishing	297	8.4	8.4	34.5	65.5	5.0
Mid-Coast	20	5.0	45,338.00	2.2	Social Assistance	6,658	1.9	5.3	76.4	23.6	6.3
Mid-Western Regional	44	5.6	57,633.00	2.4	Mining	2,497	11.7	4.0	63.3	36.7	3.5
Moree Plains (S)	24	8.4	48,248.00	2.5	Industry and Fishing	1,925	6.8	1.1	66.2	33.8	5.1
Mosman (M)	128	2.3	143,856.00	2.4	Technical Services	4,227	4.3	1.9	87.8	12.2	2.5
Murray River	78	4.6	45,737.00	2.3	Industry and Fishing	1,197	6.4	5.9	54.4	45.6	10.3
Murrumbidgee (new)	54	4.6	42,853.00	2.5	Industry and Fishing	656	-25.3	5.7	49.4	50.6	8.5
Muswellbrook (S)	22	7.3	68,390.00	2.5	Mining	1,032	13.0	2.0	65.8	34.2	7.7
Nambucca (S)	9	6.1	44,054.00	2.3	Social Assistance	1,427	6.9	2.1	69.7	30.0	5.1
Narrabri (S)	41	6.1	50,962.00	2.5	Industry and Fishing	1,760	12.0	4.7	71.7	28.3	8.2
Narrandera (S)	23	8.8	45,460.00	2.3	Industry and Fishing	569	3.7	7.9	54.8	45.2	5.7
Narromine (S)	31	2.6	47,603.00	2.5	Industry and Fishing	954	-0.9	6.0	53.4	46.6	11.6
Newcastle (C)	96	5.9	58,859.00	2.4	Social Assistance	13,054	1.7	3.0	86.5	13.5	2.7
North Sydney	127	2.7	100,437.00	2	Technical Services	15,768	7.1	2.2	89.4	10.7	1.3
Northern Beaches	121	3.2	79,756.00	2.7	Technical Services	31,943	8.0	3.1	82.2	17.8	3.9
Oberon	59	3.5	53,634.00	2.4	Industry and Fishing	667	21.8	6.7	64.1	35.9	9.0
Orange (C)	77	5.2	56,382.00	2.5	Social Assistance	3,385	14.0	2.8	72.7	27.3	6.3
Parkes (S)	28	7.1	50,650.00	2.4	Social Assistance	1,422	-0.2	2.0	59.9	40.1	5.4
Parramatta (C) (new)	112	3.6	60,990.00	2.8	Social Assistance	24,519	-5.3	4.9	77.1	22.9	4.5
Penrith (C)	93	3.6	57,287.00	2.9	Construction	13,532	7.1	3.0	74.1	25.9	2.9
Port Macquarie-Hastings	68	3.3	49,336.00	2.3	Social Assistance	6,340	4.7	2.2	66.1	33.9	4.9
Port Stephens	70	5.5	53,643.00	2.5	Social Assistance	4,653	-0.1	2.1	78.1	21.9	2.8
Queanbeyan-Palerang Region	110	2.4	67,996.00	2.6	Administration & Safety	4,574	0.4	2.1	62.4	37.4	5.1
Randwick (C)	117	3.9	74,742.00	2.5	Social Assistance	12,718	6.2	3.6	91.2	8.9	2.4
Richmond Valley	6	6.9	43,918.00	2.4	Manufacturing	1,661	-7.3	3.1	64.0	35.8	13.3
Ryde (C)	115	3.9	66,383.00	2.7	Technical Services	11,920	13.0	3.1	76.9	23.1	3.9
Shellharbour (C)	66	4.9	56,694.00	2.7	Social Assistance	3,208	9.0	2.1	77.1	22.9	4.8
Shoalhaven (C)	50	9.4	47,246.00	2.3	Social Assistance	6,934	7.4	1.8	80.8	19.2	8.2
Singleton	85	4.2	72,769.00	2.7	Mining	1,979	2.3	3.2	69.2	30.8	2.8
Snowy Monaro Regional	90	4.0	47,790.00	2.3	Health & Food Services	2,462	-3.7	4.1	66.4	33.6	10.6
Snowy Valleys	34	5.6	50,491.00	2.3	Industry and Fishing	1,465	-8.0	5.8	66.8	33.2	3.2
Strathfield (M)	113	4.3	56,935.00	3	Social Assistance	5,868	7.4	3.7	72.3	27.7	2.2
Sutherland (S)	114	2.8	69,825.00	2.7	Social Assistance	21,705	3.2	2.9	84.0	16.0	3.6
Sydney (C)	116	3.5	68,007.00	2	Technical Services	66,697	5.7	4.1	79.1	20.9	1.3
Tamworth Regional	53	6.3	49,825.00	2.5	Social Assistance	5,426	5.6	3.9	77.1	22.9	4.8
Temora (S)	47	6.1	44,501.00	2.4	Industry and Fishing	706	7.7	2.2	49.9	50.1	3.7
Tenterfield (S)	10	9.6	40,090.00	2.1	Industry and Fishing	929	12.8	4.8	52.9	47.1	7.1
Tweed (S)	65	4.4	48,609.00	2.4	Social Assistance	7,238	11.3	1.8	71.2	28.8	4.0
Upper Hunter (S)	67	3.6	59,852.00	2.4	Industry and Fishing	1,644	16.7	2.7	68.8	31.2	6.9
Upper Lachlan (S)	91	3.0	49,730.00	2.4	Industry and Fishing	1,161	5.3	3.0	56.4	43.6	2.9
Uralla (S)	76	4.4	46,021.00	2.4	Industry and Fishing	654	2.2	2.3	69.5	43.6	5.4
Wagga Wagga (C)	88	6.1	53,209.00	2.5	Social Assistance	5,379	-8.1	3.0	65.0	34.9	4.8
Walcha	80	4.6	41,354.00	2.3	Industry and Fishing	622	7.5	6.5	59.1	40.9	3.4
Walgett											

LGA	Debt Service Cover Ratio	Debt Service Ratio	Cash Expense Cover Ratio	Total Expenses from Continuing Operations 2017/18 (\$'000)	Total Revenue from Continuing Operations 2017/18 (\$,000)	Total Residential Rating Revenue 2017/18 (\$'000)	Average Residential Rate 2017/18 (\$)	Number of Residential Rating Assessments 2017/18	Total Farmland Rates Revenue 2017/18 (\$'000)	Average Farmland Rate 2017/18 (\$)	Number of Farmland Rating Assessments 2017/18	Total Business Rates Revenue 2017/18 (\$'000)
Albury (C)	7.2	5.5	18.6	106,194	125,187	27,677	1,235.64	22,399	621	3,508.47	177	10,831
Armidale Regional	2.8	6.5	13.37	74,139	68,186	10,140	898.62	11,284	4,634	2,789.89	1,661	2,470
Ballina (S)	2.4	26.7	10.0	81,796	85,613	15,552	953.84	16,095	1,537	1,544.72	995	4,008
Balranald (S)	7.2	3.3	11.0	13,170	12,430	237	261.59	906	905	1,917.37	472	140
Bathurst Regional	3.7	5.7	10.5	98,640	92,256	16,801	1,020.04	16,471	2,015	1,389.66	1,450	5,207
Bega Valley (S)	28.7	0.9	12.8	91,653	92,712	18,298	1,016.10	18,008	1,684	2,128.95	791	2,202
Bellingen (S)	6.3	3.9	6.5	30,084	30,238	5,562	1,057.01	5,262	996	2,515.15	396	445
Berrigan (S)	48.7	0.9	28.0	18,433	22,546	2,500	671.50	3,723	1,833	2,036.67	900	510
Blacktown (C)	0.0	0.0	21.9	333,613	312,676	111,370	972.70	114,496	320	2,442.75	131	47,275
Bland (S)	16.2	1.3	25.7	23,541	23,297	1,063	485.39	2,190	3,842	2,831.25	1,357	465
Blayney (S)	14.3	2.3	14.3	17,248	17,376	1,680	597.44	2,812	2,108	2,829.53	745	346
Blue Mountains (C)	1.7	6.7	3.4	120,216	115,183	55,175	1,591.71	34,664	336	2,473.53	136	4,977
Bogan (S)	26.9	0.9	8.7	18,989	19,975	285	266.11	1,071	1,680	2,718.45	618	234
Bourke (S)	7.5	3.3	10.7	28,241	31,199	384	336.55	1,141	1,081	2,867.37	377	110
Brewarrina (S)	21.0	1.6	12.5	14,401	16,549	60	103.99	577	904	2,682.49	337	15
Broken Hill (C)	0.5	16.2	10.7	34,843	28,633	8,771	928.64	9,445	21	4,200.00	5	3,428
Burwood	13.5	1.6	10.8	45,207	48,587	15,913	1,267.67	12,553	N/A	N/A	N/A	5,504
Byron (S)	2.8	8.3	12.3	82,766	83,099	15,438	1,137.16	13,576	1,057	1,935.62	546	4,097
Cabonne	35.5	1.0	24.3	33,938	35,420	2,922	637.02	4,587	4,911	2,485.32	1,976	242
Camden	3.7	5.2	14.8	103,588	99,939	42,273	1,257.15	33,626	547	2,707.92	202	8,156
Campbelltown (C)	8.3	2.7	19.6	146,215	159,544	64,882	1,146.24	56,604	519	7,863.64	66	18,441
Canada Bay (C)	21.1	0.8	12.3	86,304	86,623	31,575	896.51	35,220	N/A	N/A	N/A	5,174
Canterbury-Bankstown	49.0	0.3	14.3	286,563	293,408	115,601	1,037.32	111,442	N/A	N/A	N/A	43,893
Carrathool (S)	23.7	1.7	12.8	21,540	23,154	301	372.52	808	2,749	3,014.25	912	213
Central Coast	4.0	7.6	12.0	545,928	562,277	135,337	1,028.39	131,601	756	1,750.00	432	22,113
Central Darling (S)	20.8	0.7	2.5	22,280	22,287	322	293.26	1,098	429	1,137.93	377	44
Cessnock (C)	4.8	2.3	6.4	79,057	76,649	25,833	1,101.15	23,460	2,870	3,033.83	946	4,794
Clarence Valley	2.9	11.5	13.2	131,583	124,159	20,755	917.22	22,628	2,886	2,295.33	2,228	3,518
Cobar (S)	5.5	3.9	8.5	31,752	32,620	1,093	533.95	2,047	677	1,635.27	414	394
Coffs Harbour (C)	2.3	14.7	10.2	164,827	170,406	35,375	1,167.22	30,307	888	2,119.33	419	8,191
Coolamon (S)	547.6	0.0	21.4	13,453	14,863	599	335.39	1,786	1,585	1,849.47	857	90
Coonamble (S)	132.0	0.2	18.4	22,519	24,476	603	415.29	1,452	3,772	4,233.45	891	159
Cowra (S)	4.1	6.8	10.6	33,622	36,603	2,195	422.12	5,200	2,899	1,769.84	1,638	1,250
Cumberland	11.2	1.1	7.3	185,149	176,005	59,712	874.73	68,263	N/A	N/A	N/A	28,525
Dungog (S)	12.0	1.5	10.2	17,150	14,076	3,033	841.80	3,603	2,038	2,172.71	938	317
Edward River	15.0	2.7	27.9	24,149	27,124	3,282	901.90	3,639	2,639	2,862.26	922	1,090
Eurobodalla (S)	3.3	10.6	14.8	106,010	112,523	23,380	977.38	23,921	426	1,510.64	282	4,329
Fairfield (C)	123.9	0.2	3.2	160,975	175,544	45,468	791.59	57,439	216	1,928.57	112	32,409
Federation	28.4	0.9	24.6	33,833	35,187	3,227	533.04	6,054	3,385	2,958.92	1,144	561
Forbes (S)	5.6	3.0	15.6	38,629	45,074	2,516	759.43	3,313	3,324	2,340.85	1,420	1,172
Georges River	25.8	0.5	10.9	131,583	128,678	53,682	1,031.93	52,021	N/A	N/A	N/A	10,109
Gilgandra (S)	8.5	2.3	10.4	31,247	32,775	891	664.43	1,341	3,527	4,343.60	812	235
Glen Innes Severn	3.6	7.8	9.8	28,102	30,461	2,773	738.48	3,755	2,948	2,848.31	1,035	682
Goulburn Mulwaree	2.1	18.9	17.9	57,909	63,961	11,937	910.25	13,114	2,424	1,671.72	1,450	4,418
Greater Hume (S)	12.4	2.7	11.3	28,274	30,759	2,777	749.93	3,703	4,902	2,129.45	2,302	235
Griffith (C)	8.2	4.0	8.6	53,804	60,218	7,953	940.74	8,454	5,096	3,558.66	1,432	2,670
Gunnedah (S)	12.7	2.7	23.4	36,839	43,345	3,974	849.87	4,676	4,934	4,417.19	1,117	2,199
Gwydir (S)	1.0	6.2	5.1	26,762	26,792	1,112	642.77	1,730	6,134	5,357.21	1,145	210
Hawkesbury (C)	13.2	1.5	12.4	75,942	73,043	26,146	1,094.80	23,882	1,378	2,750.50	501	3,304
Hay (S)	15.5	2.0	14.4	10,578	10,848	772	587.52	1,314	1,117	4,121.77	271	313
Hornsby (S)	19.2	1.0	27.4	119,655	126,304	56,931	1,134.13	50,198	573	1,848.39	310	7,421
Hunters Hill (M)	51.2	0.2	17.4	15,076	14,624	8,116	1,683.47	4,821	N/A	N/A	N/A	248
Inner West	6.6	2.4	8.1	229,080	236,756	78,126	1,103.52	70,797	N/A	N/A	N/A	34,746
Inverell (S)	18.9	1.9	26.6	31,728	38,696	5,172	855.02	6,049	3,683	2,714.08	1,357	2,275
Junee (S)	2.9	6.9	4.3	15,580	15,935	1,533	739.51	2,073	1,896	3,067.96	618	356
Kempsey (S)	4.4	9.3	11.0	70,673	72,971	13,505	1,078.67	12,520	3,067	2,118.09	1,448	1,976
Kiama (M)	10.7	1.0	9.1	55,569	54,716	13,441	1,382.25	9,724	573	2,459.23	233	1,176
Ku-ring-gai	14.0	1.4	16.8	123,036	128,175	56,947	1,326.23	42,939	N/A	N/A	N/A	4,351
Kyogle	21.2	1.6	11.1	21,705	23,787	2,584	849.44	3,042	3,301	1,730.99	1,907	274
Lachlan (S)	57.8	0.4	14.1	34,076	37,695	1,081	471.23	2,294	4,358	3,060.39	1,424	229
Lake Macquarie (C)	8.5	3.3	8.7	218,028	230,864	105,825	1,320.75	80,125	72	1,800.00	40	17,790
Lane Cove (M)	0.0	0.0	17.5	41,385	43,919	17,689	1,181.47	14,972	N/A	N/A	N/A	5,399
Leeton (S)	25.2	1.3	22.5	26,723	30,666	3,476	871.83	3,987	2,788	3,433.50	812	408
Lismore (C)	3.4	7.5	7.5	106,776	108,340	18,148	1,171.52	15,491	4,443	2,337.19	1,901	5,425
Lithgow (C)	4.5	6.1	13.0	43,096	42,257	13,602	1,422.80	9,560	1,762	1,377.64	1,279	1,729
Liverpool (C)	6.4	4.0	15.2	173,013	182,769	71,309	1,081.44	65,939	511	3,729.93	137	22,089
Liverpool Plains (S)	3.3	2.1	14.7	29,369	21,739	1,933	663.58	2,913	4,105	4,117.35	997	328
Lockhart (S)	37.6	1.0	18.9	9,725	10,617	335	291.30	1,150	1,890	1,687.50	1,120	101
Mid-Coast	2.8	14.3	10.7	234,273	238,803	60,328	1,328.31	45,417	4,938	789.95	6,251	3,413
Mid-Western Regional	9.4	3.8	15.6	59,832	67,750	9,535	858.47	11,107	4,509	2,376.91	1,897	1,297
Moree Plains (S)	4.5	7.6	8.7	52,547	56,408	4,527	1,047.43	4,322	14,906	10,739.19	1,388	2,527
Mosman (M)	4.7	3.6	4.2	44,382	46,368	17,627	1,378.51	12,787	N/A	N/A	N/A	1,812
Murray River	14.6	2.3	24.5	39,941	42,671	3,402	689.36	4,935	5,399	2,729.52	1,978	844
Murrumbidgee (new)	17.2	0.6	19.9	19,271	15,727	325	279.69	1,162	3,564	3,494.12	1,020	101
Muswellbrook (S)	2.3	16.1	7.7	44,850	51,567	4,670	712.11	6,558	1,300	2,725.37	477	1,110
Nambucca (S)	2.5	15.7	12.0	33,819	36,711	8,186	978.13	8,369	961	1,945.34	494	1,086
Narrabri (S)	11.8	2.7	17.2	45,395	51,597	4,179	914.04	4,572	6,219	3,787.45	1,642	912
Narrandera (S)	0.0	0.0	20.1	18,616	19,339	1,365	699.64	1,951	2,795	3,601.80	776	395
Narromine (S)	12.7	2.3	18.9	20,721	20,541	1,454	649.98	2,237	3,178	3,842.81	827	561
Newcastle (C)	7.3	2.4	5.3	279,485	284,560	83,107	1,300.09	63,924	38	4,222.22	9	50,051
North Sydney	91.2	0.3	6.7	106,407	114,501	25,937	730.00	35,530	N/A	N/A	N/A	16,943
Northern Beaches	4.6	3.7	8.6	310,568	337,513	129,691	1,373.00	94,458	14	2,000.00	7	27,131
Oberon	12.4	3.3	14.5	14,558	18,609	1,712	749.23	2,285	1,875	1,651.98	1,135	384
Orange (C)	8.0	4.0	16.8	87,703	101,936	21,213	1,254.39	16,911	675	1,824.32	370	8,237
Parkes (S)	7.5	3.6	10.9	43,939	43,903	5,429	928.03	5,850	3,708	2,602.11	1,425	2,702
Parramatta (C) (new)	2.1	5.5	10.9	262,192	249,992	83,205	958.06	86,847	N/A	N/A	N/A	53,377
Penrith (C)	3.4	6.0	7.6	205,864	221,676	87,049	1,239.98	70,202	1,889	4,382.83	431	21,608
Port Macquarie-Hastings	4.0	8.8	26.1	154,446	161,990	36,833	1,099.33	33,505	2,264	1,900.92	1,191	7,354
Port Stephens	2.4	5.4	5.5	116,186	116,093	31,259	989.05	31,605	795	1,609.31	494	7,589
Queanbeyan-Palerang Region	6.6	2.9	9.4	125,781	127,462	26,087	1,069.14	24,400	2,364	2,299.61	1,028	5,801
Randwick (C)	0.0	0.0	3.0	144,868	154,427	61,174	1,220.53	50,121	N/A	N/A	N/A	14,637

LGA	Average Business Rate 2017/18 (\$)	Number of Business Rating Assessments 2017/18	Total Mining Rates Revenue 2017/18 (\$'000)	Average Mining Rate 2017/18 (\$)	Number of Mining Rating Assessments 2017/18	Total Land Value / Total Rate Income (\$)	Pensioner Residential Rate (%)	Total Governance & Administration Expenditure (\$'000)	% of Total Expenditure on Governance & Administration	Total Public Order, Safety, Health, Water & Sewer Expenditure (\$'000)	% of Total Expenditure on Public Order, Safety, Health, Water & Sewer	Total Environmental Expenditure (\$'000)
Albury (C)	6,228.29	1,739	N/A	N/A	0	91	16.9	11,718	11.0	24,074	22.6	13,699
Armidale Regional	7,623.46	324	63	3,705.88	17	180	17.1	3,126	3.9	22,020	27.4	9,192
Ballina (S)	3,138.61	1,277	N/A	N/A	0	288	22.7	5,345	6.5	30,085	36.8	10,611
Balranald (S)	823.53	170	N/A	N/A	0	197	15.8	3,566	27.1	1,374	10.4	412
Bathurst Regional	3,923.89	1,327	10	454.55	22	136	17.0	15,872	16.1	23,506	23.8	9,840
Bega Valley (S)	2,587.54	851	N/A	N/A	N/A	149	0.0	26,186	28.6	27,916	30.5	10,627
Bellingen (S)	1,072.29	415	N/A	N/A	N/A	233	25.0	1,923	6.4	6,434	21.4	4,632
Berrigan (S)	1,217.18	419	N/A	N/A	N/A	115	28.8	876	4.8	5,257	28.5	2,119
Blacktown (C)	9,235.20	5,119	N/A	N/A	N/A	314	12.6	58,774	17.6	12,236	3.7	66,538
Bland (S)	1,091.55	426	2,307	769,000.00	3	129	25.7	2,906	12.3	2,257	9.6	2,056
Blayney (S)	1,108.97	312	4,180	2,090,000.00	2	116	21.6	3,606	20.9	2,102	12.2	1,503
Blue Mountains (C)	3,714.33	1,340	N/A	N/A	0	158	18.1	36,637	30.5	4,317	3.6	29,709
Bogan (S)	966.94	242	582	194,000.00	3	136	18.9	1,569	8.0	5,075	26.0	1,333
Bourke (S)	500.00	220	N/A	N/A	N/A	129	12.7	1,335	4.7	4,694	16.4	1,529
Brewarrina (S)	263.16	57	N/A	N/A	N/A	276	9.2	1,711	11.4	1,968	13.1	531
Broken Hill (C)	5,467.30	627	2,181	1,090,500.00	2	18	24.5	9,623	27.6	1,089	3.1	2,609
Burwood	5,727.37	961	N/A	N/A	0	569	14.7	11,966	25.7	1,774	3.8	8,027
Byron (S)	2,821.72	1,452	N/A	N/A	0	409	15.0	2,107	2.5	27,880	32.8	9,651
Cabonne	540.18	448	1,723	172,300.00	10	190	21.5	3,428	10.1	5,613	16.5	2,723
Camden	4,531.11	1,800	N/A	N/A	0	338	8.9	39,587	36.1	3,053	2.8	13,444
Campbelltown (C)	6,441.15	2,863	26	13,000.00	2	242	14.1	27,844	18.9	7,210	4.9	26,013
Canada Bay (C)	2,850.69	1,815	N/A	N/A	0	758	11.0	4,046	4.7	5,517	6.4	19,053
Canterbury-Bankstown	5,770.08	7,607	N/A	N/A	0	441	19.8	72,456	24.5	14,812	5.0	70,813
Carrathool (S)	1,109.38	192	N/A	N/A	0	205	22.0	3,280	15.2	2,901	13.5	546
Central Coast	3,515.58	6,290	911	182,200.00	5	264	22.2	40,155	6.9	191,997	32.8	128,475
Central Darling (S)	316.55	139	N/A	N/A	0	274	11.2	5,923	26.6	2,344	10.5	558
Cessnock (C)	3,191.74	1,502	1,027	205,400.00	5	134	19.7	15,478	18.9	3,295	4.0	21,004
Clarence Valley	2,367.75	1,486	N/A	N/A	0	167	26.5	23,212	17.1	33,904	25.0	14,899
Cobar (S)	1,028.72	383	3,107	115,074.07	27	50	13.3	2,061	6.5	5,179	16.3	765
Coffs Harbour (C)	4,512.95	1,815	N/A	N/A	0	163	20.2	39,955	23.4	46,800	27.4	25,054
Coolamon (S)	386.27	233	N/A	N/A	0	250	21.9	603	4.5	1,439	10.7	822
Coonamble (S)	757.14	210	N/A	N/A	0	226	20.2	5,158	22.6	3,246	14.2	1,314
Cowra (S)	3,109.45	402	19	19,000.00	1	146	26.7	5,302	15.8	8,565	25.5	3,111
Cumberland	6,560.49	4,348	N/A	N/A	0	384	16.1	48,930	26.4	6,479	3.5	43,084
Dungog (S)	875.69	362	N/A	N/A	0	246	21.1	2,524	13.8	631	3.5	2,072
Edward River	2,158.42	505	N/A	N/A	0	87	23.4	7,449	30.5	5,734	23.5	1,130
Eurobodalla (S)	3,493.95	1,239	N/A	N/A	0	180	20.8	1,881	1.7	39,127	35.7	13,260
Fairfield (C)	7,744.09	4,185	N/A	N/A	0	371	21.9	44,461	27.4	8,749	5.4	32,158
Federation	883.46	635	N/A	N/A	0	216	27.3	8,367	22.4	8,768	23.5	3,369
Forbes (S)	2,751.17	426	N/A	N/A	0	132	22.8	4,294	11.1	6,963	18.0	2,193
Georges River	2,926.75	3,454	N/A	N/A	0	576	15.2	39,115	29.7	4,359	3.3	25,708
Gilgandra (S)	1,068.18	220	N/A	N/A	0	110	28.2	8,799	27.8	2,807	8.9	738
Glen Innes Severn	1,717.88	397	N/A	N/A	1	140	35.4	9,212	28.0	3,418	10.4	1,407
Goulburn Mulwaree	5,095.73	867	N/A	N/A	0	141	17.3	11,135	18.5	16,118	26.7	5,820
Greater Hume (S)	462.60	508	N/A	N/A	0	220	25.2	3,783	12.8	5,638	19.0	1,869
Griffith (C)	2,572.25	1,038	N/A	N/A	0	99	17.0	8,498	15.8	14,721	27.4	5,155
Gunnedah (S)	4,543.39	484	1,198	239,600.00	5	134	19.4	2,142	5.2	8,163	19.6	4,178
Gwydir (S)	1,019.42	206	N/A	N/A	0	197	36.1	5,320	14.8	7,432	20.7	2,008
Hawkesbury (C)	6,029.20	548	N/A	N/A	0	406	13.3	10,443	13.7	13,875	18.2	17,475
Hay (S)	1,497.61	209	N/A	N/A	0	96	20.9	1,494	14.1	2,526	23.9	739
Hornsby (S)	3,004.45	2,470	N/A	N/A	0	527	12.5	17,566	14.6	3,211	2.7	35,816
Hunters Hill (M)	1,153.49	215	N/A	N/A	0	912	6.8	4,792	31.4	779	5.1	2,997
Inner West	5,964.98	5,825	N/A	N/A	0	524	9.8	102,330	42.8	11,500	4.8	32,055
Inverell (S)	4,012.35	567	N/A	N/A	0	120	26.4	2,829	8.9	8,200	25.8	3,729
Juncie (S)	1,854.17	192	N/A	N/A	0	190	22.7	1,039	6.6	1,115	7.1	1,134
Kempsey (S)	2,466.92	801	N/A	N/A	0	118	30.6	13,490	17.8	26,967	35.6	9,093
Kiama (M)	2,118.92	555	N/A	N/A	0	310	17.0	14,540	26.2	1,883	3.4	5,771
Ku-ring-gai	4,077.79	1,067	N/A	N/A	0	641	6.8	26,650	21.6	5,112	4.2	27,768
Kyogle	1,175.97	233	N/A	N/A	0	165	36.9	2,476	10.1	3,044	12.4	1,979
Lachlan (S)	503.30	455	53	53,000.00	1	152	19.5	3,824	11.0	8,230	23.6	2,198
Lake Macquarie (C)	4,711.33	3,776	914	50,777.78	18	194	21.0	14,427	6.5	12,775	5.8	60,686
Lane Cove (M)	4,807.66	1,123	N/A	N/A	0	509	5.6	9,442	22.8	1,464	3.5	8,535
Leeton (S)	798.43	511	N/A	N/A	0	76	23.0	2,989	11.2	6,827	25.5	2,789
Lismore (C)	4,443.08	1,221	N/A	N/A	0	122	23.1	6,661	6.0	30,716	27.9	16,279
Lithgow (C)	3,528.57	490	2,035	156,538.46	13	84	25.5	621	1.4	14,796	33.6	3,356
Liverpool (C)	6,752.98	3,271	N/A	N/A	0	346	13.5	39,903	21.8	6,818	3.7	38,036
Liverpool Plains (S)	961.88	341	297	74,250.00	4	215	28.9	4,996	16.8	5,277	17.8	1,847
Lockhart (S)	463.30	218	N/A	N/A	0	321	27.6	1,920	19.5	726	7.4	1,145
Mid-Coast	1,280.20	2,666	282	47,000.00	6	143	26.1	29,919	12.8	82,106	35.0	29,807
Mid-Western Regional	1,858.17	698	2,179	198,090.91	11	132	17.2	9,944	15.2	12,329	18.8	7,776
Moree Plains (S)	4,312.29	586	N/A	N/A	0	172	13.9	7,538	13.9	10,627	19.6	4,974
Mosman (M)	3,025.04	599	N/A	N/A	0	613	9.8	11,447	25.1	2,151	4.7	5,800
Murray River	830.71	1,016	N/A	N/A	0	116	21.3	6,299	15.7	7,652	19.1	2,889
Murrumbidgee (new)	410.57	246	N/A	N/A	0	94	22.1	8,426	34.4	2,228	9.1	1,052
Muswellbrook (S)	1,831.68	606	7,801	410,578.95	19	78	12.5	4,464	9.9	11,667	25.9	7,482
Nambucca (S)	1,813.02	599	N/A	N/A	0	147	29.9	2,403	6.6	12,209	33.5	6,524
Narrabri (S)	1,625.67	561	1,023	204,600.00	5	153	18.9	6,685	14.3	7,387	15.8	3,606
Narrandera (S)	1,431.16	276	N/A	N/A	0	141	30.3	3,484	18.1	3,703	19.2	1,433
Narromine (S)	1,876.25	299	268	134,000.00	2	151	22.2	3,650	17.6	3,947	19.0	1,648
Newcastle (C)	11,026.88	4,539	N/A	N/A	0	180	17.8	56,946	19.9	8,901	3.1	64,776
North Sydney	4,577.95	3,701	N/A	N/A	0	504	4.4	35,352	32.9	8,644	8.1	20,010
Northern Beaches	3,698.34	7,336	N/A	N/A	0	538	10.7	88,899	28.4	20,979	6.7	95,361
Oberon	1,714.29	224	N/A	N/A	0	221	17.9	2,233	15.2	2,997	20.4	937
Orange (C)	6,336.15	1,300	N/A	N/A	0	101	16.6	6,159	7.0	24,789	28.3	11,131
Parkes (S)	4,038.86	669	1,352	676,000.00	2	70	23.1	6,598	14.4	14,134	30.9	3,731
Parramatta (C) (new)	8,255.03	6,466	N/A	N/A	0	344	9.4	105,938	40.4	9,160	3.5	43,999
Penrith (C)	6,364.65	3,395	N/A	N/A	0	251	14.2	40,076	19.4	7,000	3.4	35,579
Port Macquarie-Hastings	3,498.57	2,102	N/A	N/A	0	188	29.1	5,284	3.3	50,547	31.7	30,310
Port Stephens	4,142.47	1,832	N/A	N/A	0	200	18.2	27,076	23.2	5,318	4.6	22,237
Queanbeyan-Palerang Region	4,381.42	1,324	24	12,000.00	2	213	10.1	28,518	21.7	31,483	23.9	17,257
Randwick (C)	7,112.24	2,058	N/A	N/A	0	532	8.9	11,601	7.7	8,587	5.7	47,310
Richmond Valley	2,280.36	667	N/A	N/A	0	152	25.7	2,720	5.0	17,792	32.6	7,059
Ryde (C)	12,174.70	1,875	N/A	N/A	0	486	9.7	24,596	19.8	6,415	5.2	23,187
Shellharbour (C)	4,816.26	1,181	N/A	N/A	0	192	22.0	26,565	29.9	3,737	4.2	23,404
Shoalhaven (C)	2,074.40	2,258	N/A	N/A	0	241	23.3	14,729	6.6	61,889	27.7	41,015
Singleton	1,986.65	899	6,324	137,478.26	46	142	12.3	7,480	13.7	11,630	21.3	7,093
Snowy Monaro Regional	2,212.75	1,067	N/A	N/A	0	130	15.8	12,818	17.7	16,140	22.3	8,108
Snowy Valleys	1,559.21	608	N/A	N/A	0	151	28.0	10,898	20.1	13,012	23.9	3,235
Strathfield (M)	4,747.00	1,083	N/A	N/A	0	740	7.7	5,454	13.8	2,996	7.6	9,882
Sutherland (S)	3,637.74	4,621	N/A	N/A	0	481	15.7					

LGA	% of Total Expenditure on Environmental	Total Community Services, Education & Housing Expenditure (\$'000)	% of Total Expenditure on Community Services, Education & Housing	Total Recreational & Cultural Expenditure (\$'000)	% of Total Expenditure on Recreational & Cultural	Total Roads, Bridges & Footpaths Expenditure (\$'000)	% of Total Expenditure on Roads, Bridges & Footpaths	Total Other Services Expenditure (\$'000)	% of Total Expenditure on Other Services	Governance & Administration Expenditure per capita (\$)	Environmental Expenditure per capita (\$)	Total Water & Sewer Expenditure per capita (\$)
Albury (C)	12.9	11,592	10.9	19,733	18.5	11,381	10.7	14,275	13.4	221.31	258.72	409.66
Armidale Regional	11.5	7,502	9.3	13,272	16.5	11,602	14.5	13,529	16.9	102.18	300.45	607.50
Ballina (S)	13.0	6,302	7.7	8,010	9.8	11,211	13.7	10,232	12.5	123.00	244.17	633.57
Balranald (S)	3.1	1,606	12.2	891	6.8	4,179	31.7	1,142	8.7	1,523.28	175.99	466.89
Bathurst Regional	10.0	5,636	5.7	17,565	17.8	15,959	16.2	10,262	10.4	371.02	230.02	506.44
Bega Valley (S)	11.6	9,249	10.1	6,298	6.9	10,303	11.2	1,075	1.2	767.87	311.62	737.61
Bellingen (S)	15.4	1,953	6.5	2,596	8.6	8,041	26.7	4,505	15.0	148.54	357.79	429.86
Berrigan (S)	11.5	1,180	6.4	2,066	11.2	5,754	31.2	1,181	6.4	101.11	244.58	567.64
Blacktown (C)	19.9	46,076	13.8	78,336	23.5	52,961	15.9	19,040	5.7	164.41	186.13	0.00
Bland (S)	8.7	2,439	10.4	2,260	9.6	10,209	43.4	1,412	6.0	485.55	343.53	257.14
Blayney (S)	8.7	628	3.6	2,925	17.0	4,629	26.8	1,855	10.8	491.01	204.66	209.29
Blue Mountains (C)	24.7	6,534	5.4	20,743	17.2	9,625	8.0	12,730	10.6	463.95	376.22	0.00
Bogan (S)	6.8	1,456	7.4	1,434	7.3	5,875	30.1	2,804	14.3	588.96	500.38	1,433.56
Bourke (S)	5.4	601	2.1	1,527	5.3	4,187	14.7	14,706	51.5	495.36	567.35	1,240.82
Brewarrina (S)	3.5	949	6.3	742	4.9	3,992	26.6	5,141	34.2	1,024.55	317.96	928.14
Broken Hill (C)	7.5	1,846	5.3	8,009	23.0	6,434	18.5	5,233	15.0	538.41	145.97	0.00
Burwood	17.2	5,830	12.5	8,490	18.2	6,892	14.8	3,614	7.8	304.40	204.20	0.00
Byron (S)	11.3	10,092	11.9	10,049	11.8	17,701	20.8	7,638	9.0	61.99	283.97	704.48
Cabonne	8.0	2,544	7.5	3,986	11.7	7,584	22.3	8,060	23.7	251.97	200.15	274.90
Camden	12.3	9,277	8.5	21,060	19.2	15,091	13.8	8,177	7.5	454.67	154.41	0.00
Campbelltown (C)	17.6	22,951	15.5	36,274	24.6	18,028	12.2	9,307	6.3	169.26	158.13	0.00
Canada Bay (C)	22.0	14,886	17.2	28,433	32.8	10,046	11.6	4,620	5.3	42.97	202.37	0.00
Canterbury-Bankstown	23.9	35,878	12.1	58,601	19.8	33,572	11.4	9,637	3.3	196.87	192.40	0.00
Carraooth (S)	2.5	1,126	5.2	1,469	6.8	10,710	49.7	1,508	7.0	1,173.10	195.28	853.36
Central Coast	22.0	43,784	7.5	73,215	12.5	76,751	13.1	30,601	5.2	118.38	378.76	503.67
Central Darling (S)	2.5	408	1.8	677	3.0	11,959	53.7	411	1.8	3,208.56	302.28	1,076.92
Cessnock (C)	25.6	6,518	7.9	10,826	13.2	14,691	17.9	10,211	12.4	269.08	365.15	0.00
Clarence Valley	11.0	10,749	7.9	10,459	7.7	32,623	24.0	9,843	7.3	450.11	288.91	604.83
Cobar (S)	2.4	5,791	18.2	2,898	9.1	7,361	23.2	7,697	24.2	435.82	161.77	902.94
Coffs Harbour (C)	14.7	5,958	3.5	12,514	7.3	21,888	12.8	18,620	10.9	529.18	331.83	569.90
Coolamon (S)	6.1	1,944	14.5	1,241	9.2	4,085	30.4	3,319	24.7	137.36	187.24	183.60
Coonamble (S)	5.8	647	2.8	1,626	7.1	5,654	24.8	5,163	22.6	1,279.58	325.97	599.11
Cowra (S)	9.3	2,073	6.2	3,585	10.7	5,090	15.1	5,896	17.5	417.68	245.08	626.91
Cumberland	23.3	34,020	18.4	23,618	12.7	18,595	10.0	10,564	5.7	211.41	186.15	0.00
Dungog (S)	11.4	1,428	7.8	1,757	9.6	8,878	48.6	959	5.3	274.71	225.51	0.00
Edward River	4.6	676	2.8	2,239	9.2	1,901	7.8	5,286	21.7	832.38	126.27	528.66
Eurobodalla (S)	12.1	11,575	10.6	12,155	11.1	17,739	16.2	13,852	12.6	49.39	348.19	936.82
Fairfield (C)	19.8	20,260	12.5	25,678	15.8	17,252	10.6	13,903	8.6	213.27	154.26	0.00
Federation	9.0	1,422	3.8	2,400	6.4	7,499	20.1	5,461	14.6	672.37	270.73	626.41
Forbes (S)	5.7	1,483	3.8	2,776	7.2	9,785	25.3	11,135	28.8	435.54	222.44	617.00
Georges River	19.5	16,936	12.9	25,278	19.2	8,791	6.7	11,396	8.7	250.27	164.49	0.00
Gilgandra (S)	2.3	8,445	26.7	1,057	3.3	5,876	18.6	3,917	12.4	2,071.82	173.77	437.25
Glen Innes Severn	4.3	3,793	11.5	2,014	6.1	5,621	17.1	7,458	22.7	1,032.85	157.75	278.39
Goulburn Mulwaree	9.7	2,419	4.0	7,550	12.5	13,108	21.7	4,144	6.9	364.41	190.47	462.56
Greater Hume (S)	6.3	1,673	5.6	3,471	11.7	8,407	28.4	4,793	16.2	356.82	176.29	324.47
Griffith (C)	9.6	4,570	8.5	9,290	17.3	7,649	14.2	3,921	7.3	319.64	193.90	494.92
Gunnedah (S)	10.1	4,649	11.2	6,283	15.1	13,583	32.7	2,562	6.2	170.28	332.14	597.98
Gwydir (S)	5.6	5,043	14.0	4,836	13.5	8,840	24.6	2,444	6.8	1,001.13	377.87	1,204.55
Hawkesbury (C)	22.9	3,649	4.8	12,996	17.1	13,175	17.3	4,604	6.0	156.75	262.30	134.73
Hay (S)	7.0	1,462	13.8	1,284	12.1	2,525	23.9	548	5.2	501.51	248.07	672.37
Hornsby (S)	29.7	15,573	12.9	31,556	26.1	10,598	8.8	6,370	5.3	117.80	240.19	0.00
Hunters Hill (M)	19.6	1,857	12.2	2,389	15.6	2,125	13.9	335	2.2	324.95	203.23	0.00
Inner West	13.4	31,393	13.1	35,529	14.8	5,317	2.2	21,179	8.9	525.95	164.75	0.00
Inverell (S)	11.8	1,539	4.9	3,100	9.8	8,941	28.2	3,390	10.7	168.24	221.77	437.76
Junee (S)	7.2	1,991	12.6	2,254	14.3	3,638	23.0	4,642	29.4	159.58	174.17	110.74
Kempsey (S)	12.0	2,267	3.0	4,566	6.0	15,865	20.9	3,512	4.6	456.76	307.88	873.10
Kiama (M)	10.4	14,372	25.9	5,597	10.1	2,853	5.1	10,540	19.0	647.66	257.06	0.00
Ku-ring-gai	22.6	12,124	9.8	28,480	23.1	15,388	12.5	7,577	6.2	214.15	223.14	0.00
Kyogle	8.1	933	3.8	2,102	8.6	8,113	33.0	5,932	24.1	275.75	220.40	246.46
Lachlan (S)	6.3	2,193	6.3	3,604	10.3	12,078	34.6	2,762	7.9	614.30	353.09	1,030.04
Lake Macquarie (C)	27.4	32,281	14.6	43,693	19.8	36,447	16.5	20,793	9.4	70.94	298.39	0.00
Lane Cove (M)	20.6	6,029	14.6	9,821	23.7	3,508	8.5	2,587	6.3	243.71	220.30	0.00
Leeton (S)	10.4	3,096	11.6	3,728	14.0	4,940	18.5	2,354	8.8	261.80	244.28	533.06
Lismore (C)	14.8	4,236	3.8	17,144	15.5	22,236	20.2	12,992	11.8	151.71	370.78	624.01
Lithgow (C)	7.6	4,222	9.6	7,392	16.8	4,455	10.1	9,172	20.8	28.80	155.62	616.09
Liverpool (C)	20.8	25,612	14.0	36,835	20.2	25,546	14.0	9,890	5.4	183.39	174.81	0.00
Liverpool Plains (S)	6.2	1,784	6.0	3,212	10.8	10,723	36.1	1,847	6.2	635.06	234.78	559.81
Lockhart (S)	11.6	593	6.0	730	7.4	3,255	33.0	1,498	15.2	593.14	353.72	154.46
Mid-Coast	12.7	16,424	7.0	19,317	8.2	48,233	20.6	8,801	3.8	323.58	322.37	838.94
Mid-Western Regional	11.9	4,033	6.1	6,633	10.1	15,615	23.8	9,249	14.1	400.73	313.36	432.44
Moree Plains (S)	9.2	3,935	7.3	5,412	10.0	11,481	21.2	10,158	18.8	560.40	369.79	625.53
Mosman (M)	12.7	6,000	13.2	11,850	26.0	6,392	14.0	1,983	4.3	374.53	189.77	0.00
Murray River	7.2	3,175	7.9	3,790	9.5	12,541	31.4	3,652	9.1	526.85	241.64	511.46
Murrumbidgee (new)	4.3	1,324	5.4	1,666	6.8	8,095	33.0	1,723	7.0	2,132.09	266.19	424.60
Muswellbrook (S)	16.6	1,964	4.4	5,848	13.0	7,894	17.6	5,658	12.6	271.68	455.36	639.71
Nambucca (S)	17.9	1,826	5.0	3,728	10.2	8,005	22.0	1,736	4.8	122.05	331.37	539.11
Narrabri (S)	7.7	1,028	2.2	6,175	13.2	10,580	22.6	11,278	24.1	503.46	271.58	474.17
Narrandera (S)	7.4	1,327	6.9	2,719	14.1	4,958	25.7	1,658	8.6	587.42	241.61	521.16
Narromine (S)	8.0	1,217	5.9	2,435	11.8	4,192	20.2	3,631	17.5	554.94	250.61	470.10
Newcastle (C)	22.7	9,510	3.3	40,959	14.3	47,960	16.8	56,673	19.8	350.74	398.97	0.00
North Sydney	18.6	9,550	8.9	19,692	18.4	2,746	2.6	11,317	10.5	484.06	273.99	0.00
Northern Beaches	30.5	32,447	10.4	51,237	16.4	15,678	5.0	8,028	2.6	330.89	354.94	0.00
Oberon	6.4	1,161	7.9	1,080	7.4	2,187	14.9	4,083	27.8	414.90	174.10	415.64
Orange (C)	12.7	14,035	16.0	16,447	18.8	4,898	5.6	10,244	11.7	148.52	268.42	521.37
Parkes (S)	8.2	2,523	5.5	5,493	12.0	8,844	19.3	4,431	9.7	442.64	250.30	786.86
Parramatta (C) (new)	16.8	19,891	7.6	36,517	13.9	26,827	10.2	19,971	7.6	435.46	180.86	0.00
Penrith (C)	17.3	35,832	17.4	37,410	18.2	33,235	16.1	16,938	8.2	195.45	173.52	0.00
Port Macquarie-Hastings	19.0	9,781	6.1	17,663	11.1	27,730	17.4	17,947	11.3	64.91	372.34	566.35
Port Stephens	19.0	7,608	6.5	8,829	7.6	10,674	9.1	35,017	30.0	377.44	309.98	0.00
Queanbeyan-Palerang Region	13.1	9,906	7.5	17,446	13.3	10,979	8.3	16,008	12.2	485.24	293.63	484.00
Randwick (C)	31.2	24,964	16.5	34,374	22.7	16,757	11.1	7,917	5.2	76.32	311.26	0.00
Richmond Valley	12.9	3,347	6.1	4,408	8.1	11,879	21.8	7,368	13.5	116.65	302.74	633.01
Ryde (C)	18.7	14,590	11.8	24,423	19.7	28,475	23.0	2,35				

LGA	Community Services & Education, Housing & Community Amenities Expenditure per capita (\$)	Recreational & Cultural Expenditure per capita (\$)	Public Order, Safety & Health Expenditure per capita (\$)	Other Services Expenditure per capita (\$)	Library Services Expenditure per Capita (\$)	Roads, Bridges & Footpaths Expenditure per capita (\$)	Average Domestic Waste Annual Charge (\$)	Companion Animals micro chipped (No.)	Companion Animals micro chipped and registered (%)	Total Road Length (including local & regional roads) (km)	Metre Road Length per capita	Open Public Space (ha)
Albury (C)	218.93	328.50	45.01	269.60	44.17	214.94	230.32	35,173	54.0	581.1	11.0	2,029.7
Armidade Regional	245.21	357.98	112.24	442.21	75.83	379.22	306.89	21,015	52.4	2,041.1	66.7	2,597.0
Ballina (S)	145.02	146.79	58.72	235.45	37.53	257.98	380.74	17,887	66.2	693.1	15.9	391.0
Balranald (S)	686.03	351.13	120.03	487.83	29.47	1,785.13	225.17	355	76.9	1,587.0	677.9	58.2
Bathurst Regional	131.75	373.99	43.04	239.88	36.61	373.06	323.78	31,123	37.6	1,352.5	31.6	384.3
Bega Valley (S)	271.22	148.53	80.99	31.52	36.16	302.12	385.05	21,374	68.0	1,413.6	41.5	1,016.0
Bellingen (S)	150.86	148.31	67.12	347.98	52.22	621.12	479.86	6,644	63.3	598.5	46.2	69.3
Berrigan (S)	136.20	172.78	39.13	136.31	65.67	664.13	228.31	4,033	53.1	1,431.4	165.2	138.0
Blacktown (C)	128.89	191.03	34.23	53.26	28.11	148.15	426.53	109,105	58.8	1,438.7	4.0	3,413.0
Bland (S)	407.52	325.65	119.97	235.92	51.96	1,705.76	317.81	3,192	50.7	3,070.8	513.1	1,750.0
Blayney (S)	85.51	372.69	76.93	252.59	25.60	630.31	1,367.79	6,924	27.7	737.0	100.4	37.0
Blue Mountains (C)	82.74	224.56	54.67	161.20	38.12	121.88	393.23	42,818	57.0	744.4	9.4	6,556.4
Bogan (S)	546.55	454.20	471.47	1,052.55	84.08	2,205.33	507.94	2,185	46.3	1,616.6	606.8	74.9
Bourke (S)	223.01	463.45	500.93	5,456.77	103.15	1,553.62	256.79	2,414	48.0	2,453.9	910.5	220.0
Brewarrina (S)	568.26	405.99	250.30	3,078.44	38.32	2,390.42	398.61	1,228	38.0	1,551.7	929.2	345.0
Broken Hill (C)	103.28	386.11	60.93	292.79	61.99	359.98	282.37	15,367	64.4	251.0	14.0	3,800.0
Burwood	148.31	158.74	45.13	91.94	57.24	175.32	395.28	7,130	58.4	85.5	2.2	39.7
Byron (S)	296.95	237.78	115.83	224.73	57.88	520.82	360.20	14,578	76.5	605.5	17.8	277.2
Cabonne	186.99	263.95	137.67	592.43	29.03	557.44	262.70	9,007	24.2	1,930.3	141.9	29.0
Camden	106.55	209.12	35.06	93.92	32.76	173.32	366.47	36,504	57.5	695.6	8.0	462.7
Campbelltown (C)	139.51	186.51	43.83	56.57	33.99	109.59	341.71	66,024	62.0	762.2	4.6	1,100.0
Canada Bay (C)	158.11	238.27	58.60	49.07	63.73	106.70	384.13	18,909	55.7	207.0	2.2	128.7
Canterbury-Bankstown	97.48	123.87	40.25	26.18	35.35	91.22	490.66	66,481	57.8	942.1	2.6	1,562.6
Carrathool (S)	402.72	416.67	184.19	539.34	108.73	3,830.47	336.63	2,125	42.3	2,610.6	933.7	23.7
Central Coast	129.08	178.17	62.37	90.22	37.68	226.27	488.45	167,079	63.3	2,198.5	6.5	3,625.0
Central Darling (S)	221.02	366.74	192.85	222.64	0.00	6,478.33	459.02	1,251	31.1	2,395.8	1,297.8	1.0
Cessnock (C)	113.32	152.07	57.28	177.52	36.14	255.40	481.20	41,779	63.5	1,051.1	18.3	651.4
Clarence Valley	208.44	170.00	52.61	190.87	32.81	632.60	266.57	31,631	50.9	2,446.3	47.4	646.0
Cobar (S)	1,224.57	523.16	192.22	1,627.62	89.66	1,556.57	283.83	4,181	41.1	2,320.0	490.6	121.0
Coffs Harbour (C)	78.91	137.82	49.95	246.61	27.92	289.90	593.59	35,431	69.7	880.1	11.7	1,618.0
Coolamon (S)	442.82	235.99	144.19	756.04	46.70	930.52	260.92	3,691	45.4	1,338.7	304.9	13.0
Coonamble (S)	160.51	343.84	206.15	1,280.82	59.54	1,402.63	316.80	3,958	54.8	1,657.0	411.1	30.0
Cowra (S)	163.31	209.15	47.82	464.47	73.26	400.98	378.08	9,181	38.0	1,267.9	99.9	48.0
Cumberland	146.99	77.37	27.99	45.64	24.68	80.34	459.22	35,436	57.0	622.5	2.7	643.0
Dungog (S)	155.42	166.85	68.68	104.38	24.38	966.26	386.90	6833.0	62.5	726.9	79.1	71.4
Edward River	75.54	202.26	112.08	590.68	47.94	212.43	273.70	4,730	33.6	1,598.8	178.7	1,162.5
Eurobodalla (S)	303.94	271.77	90.59	363.73	47.40	465.80	227.33	22,047	52.4	1,010.0	26.5	1,167.3
Fairfield (C)	97.19	88.82	41.97	66.69	34.35	82.76	512.65	38,964	74.6	681.1	3.3	981.0
Federation	114.27	153.41	78.19	438.85	39.46	602.62	217.38	7,567	56.3	2,308.1	185.5	327.7
Forbes (S)	150.42	244.85	89.26	1,129.42	36.72	992.49	345.31	5,411	28.1	1,869.2	189.6	48.0
Georges River	108.36	118.63	27.89	72.91	43.10	56.25	434.92	30,150	57.1	409.2	2.6	427.1
Gilgandra (S)	1,988.46	183.66	223.69	922.30	65.22	1,383.56	330.35	3,059	45.8	1,308.7	308.1	5.0
Glen Innes Severn	425.27	168.52	104.83	836.19	57.29	630.23	261.52	7,451	81.6	1,165.9	130.7	133.0
Goulburn Mulwaree	79.17	203.86	64.93	135.62	43.23	428.98	229.60	19,927	45.6	1,167.0	38.2	1,232.0
Greater Hume (S)	157.80	269.10	207.32	452.08	58.29	792.96	187.69	8,253	59.5	2,077.2	195.9	117.5
Griffith (C)	171.89	313.55	58.79	147.48	35.88	287.71	301.63	10,329	65.8	1,289.7	48.5	435.9
Gunnedah (S)	369.58	461.48	50.96	203.67	38.00	1,079.82	1,965.98	10,638	42.8	1,469.7	116.8	517.9
Gwydir (S)	949.00	859.62	194.02	459.92	50.43	1,663.53	372.83	4,147	38.6	2,005.2	377.3	131.0
Hawkesbury (C)	54.77	160.21	73.53	69.11	34.85	197.75	503.06	49,925	66.4	1,045.3	15.7	289.0
Hay (S)	490.77	341.39	175.56	183.95	89.63	847.60	229.83	2,622	33.3	941.4	316.0	128.8
Hornsby (S)	104.44	165.53	21.53	42.72	46.10	71.07	463.64	49,215	69.8	600.6	4.0	1,181.5
Hunters Hill (M)	125.92	112.97	52.82	22.72	49.03	144.10	527.07	4,621	50.6	65.0	4.4	102.6
Inner West	161.35	140.33	59.11	108.85	42.28	277.33	526.89	59,860	53.3	464.8	2.4	251.1
Inverell (S)	91.53	129.11	49.90	201.61	55.25	531.73	333.94	12,355	49.2	2,139.6	127.2	260.3
Juncie (S)	305.79	278.61	60.51	712.95	67.58	558.75	341.05	3,702	44.4	878.0	134.8	16.4
Kempsey (S)	76.76	123.86	39.99	118.91	30.74	537.18	357.51	17,790	49.2	1,221.7	41.4	615.5
Kiama (M)	640.18	200.67	83.88	469.49	48.64	127.08	537.54	9,120	81.0	274.1	12.2	345.2
Ku-ring-gai	97.43	192.51	41.08	60.89	36.35	123.65	469.90	36,319	84.8	478.6	3.8	1,459.7
Kyogle	103.91	191.89	92.55	660.65	42.21	903.55	295.20	4,816	51.7	1,217.3	135.6	21.0
Lachlan (S)	352.29	523.86	292.05	443.69	55.10	1,940.24	330.86	4,177	29.5	3,981.5	639.6	268.5
Lake Macquarie (C)	158.73	161.59	62.81	102.24	53.25	179.21	431.41	105,758	64.4	1,366.6	6.7	1,664.2
Lane Cove (M)	155.62	182.00	37.79	66.78	71.50	90.55	414.11	8,943	52.6	101.6	2.6	212.0
Leeton (S)	271.17	286.33	64.90	206.18	40.20	432.69	260.85	7,175	51.5	901.0	78.9	185.8
Lismore (C)	96.48	272.29	75.60	295.91	118.19	506.46	296.49	21,932	63.4	1,223.0	27.9	405.1
Lithgow (C)	195.78	269.28	70.02	425.32	73.50	206.58	368.41	17,690	35.0	1,331.9	61.8	92.6
Liverpool (C)	117.71	127.97	31.33	45.45	41.32	117.41	438.62	58,528	47.5	920.5	4.2	1,672.1
Liverpool Plains (S)	226.77	346.26	110.97	234.78	62.03	1,363.04	463.44	7,044	34.6	1,393.9	177.2	90.0
Lockhart (S)	183.19	190.30	69.82	462.77	35.22	1,005.56	297.39	2,116	44.3	1,368.2	422.7	37.0
Mid-Coast	177.63	161.79	49.06	95.19	47.13	521.65	366.27	55,137	62.4	3,599.0	38.9	1,554.8
Mid-Western Regional	162.52	222.45	64.40	372.72	44.85	629.26	117.49	20,348	27.7	2,201.1	88.7	474.3
Moree Plains (S)	292.54	340.72	164.52	755.19	61.63	853.54	482.88	8,743	25.3	2,899.4	215.6	238.0
Mosman (M)	196.31	309.15	70.38	64.88	78.56	209.13	523.74	8,230	65.0	93.9	3.1	177.4
Murray River	265.56	242.31	128.55	305.45	74.69	1,048.93	573.28	5,214	77.1	3,034.9	253.8	192.2
Murrumbidgee (new)	335.02	351.97	139.17	435.98	69.59	2,048.33	224.61	2,217	36.1	1,715.1	434.0	186.0
Muswellbrook (S)	119.53	288.30	70.35	344.35	67.62	480.43	330.89	12,715	43.3	619.5	37.7	358.2
Nambucca (S)	92.75	152.99	88.18	36.37	36.37	406.59	460.03	9,499	60.0	714.3	36.3	515.0
Narrabri (S)	77.42	416.93	82.17	849.37	48.12	796.81	257.22	8,323	37.2	2,313.5	174.2	351.2
Narrandera (S)	223.74	401.11	103.19	279.55	57.33	835.95	322.40	4,175	44.8	1,555.6	262.3	14.4
Narromine (S)	185.05	296.11	129.87	552.04	74.07	637.25	421.55	5,106	68.9	1,571.8	238.9	60.1
Newcastle (C)	58.57	201.41	54.82	349.06	50.87	295.40	330.49	71,599	55.2	813.2	5.0	10,467.5
North Sydney	130.76	226.38	118.36	154.96	43.26	37.60	360.29	13,672	67.1	152.5	2.1	131.0
Northern Beaches	120.77	159.26	78.09	29.88	31.45	58.35	554.57	62,786	65.5	843.7	3.1	2,397.1
Oberon	215.72	167.60	141.21	758.64	33.07	406.35	98.91	5,139	33.2	940.3	174.7	29.5
Orange (C)	338.45	347.30	76.42	247.03	49.32	118.12	421.15	27,955	56.7	506.9	12.2	633.3
Parkes (S)	169.26	316.65	161.34	297.26	51.86	593.32	341.03	9,306	32.3	2,172.5	145.7	209.3
Parramatta (C) (new)	81.76	115.55	37.65	82.09	34.55	110.27	361.83	45,147	52.9	660.5	2.7	868.7
Penrith (C)	174.75	148.58	34.14	82.61	33.87	162.09	442.17	95,866	48.6	1,096.8	5.3	881.0

LGA	Number of Public Swimming Pools (Including Tidal & Rock Pools)	Number of Public Halls	Number of Public Libraries	Library circulation per capita	Actual Asset Maintenance Expenditure 2017/18 (\$'000)	Required Asset Maintenance Expenditure 2017/18 (\$'000)	Asset Maintenance Ratio(%)	Building & Infrastructure Renewal Ratio(%)	Infrastructure Backlog Ratio	Audited Financial Statements Submitted on Time	Councillor Expenses (\$)	Total Mayoral & Councillor Fees (\$)
Albury (C)	2	13	2	6.4	29,194	35,160	83.0	59.5	3.1	Y	28,000	216,000
Armidale Regional	2	8	2	0.0	32,355	33,609	96.3	42.2	8.1	Y	8,000	199,000
Ballina (S)	3	12	3	9.3	6,787	7,004	96.9	19.7	1.9	Y	46,000	235,000
Balranald (S)	1	4	1	17.2	2,877	2,646	108.7	76.5	2.2	N	29,000	119,000
Bathurst Regional	1	5	1	5.7	15,995	19,628	81.5	44.2	8.9	Y	40,000	206,000
Bega Valley (S)	8	21	4	7.0	9,283	11,518	80.6	0.0	0.2	N	117,000	229,000
Bellingen (S)	3	13	3	5.4	3,667	3,667	100.0	165.9	6.4	Y	0	106,000
Berrigan (S)	3	7	4	3.6	4,556	4,385	103.9	67.0	0.0	Y	86,000	115,000
Blacktown (C)	5	38	5	2.9	62,724	62,992	99.6	51.3	2.3	Y	390,000	518,000
Bland (S)	2	2	1	5.2	6,459	5,709	113.1	55.3	12.1	Y	23,000	126,000
Blayney (S)	1	6	1	1.4	3,162	3,012	105.0	231.9	8.3	Y	19,000	104,000
Blue Mountains (C)	5	16	6	7.1	24,322	24,558	99.0	12.1	2.0	Y	37,000	260,000
Bogan (S)	1	5	1	5.6	3,955	3,988	99.2	61.9	2.3	Y	56,000	98,000
Bourke (S)	1	5	1	4.1	4,154	4,563	91.0	69.3	2.8	Y	87,000	143,000
Brewarrina (S)	1	3	1	0.8	2,022	2,296	88.1	50.7	2.2	Y	3,000	126,000
Broken Hill (C)	1	3	1	4.3	3,422	1,982	172.7	18.6	24.2	Y	0	213,000
Burwood	1	2	1	5.5	7,082	5,881	120.4	128.3	7.4	Y	96,000	171,000
Byron (S)	2	15	3	10.8	13,412	13,902	96.5	104.2	6.9	Y	59,410	215,909
Cabonne	7	8	3	1.6	5,170	5,367	96.3	117.1	11.9	Y	39,000	151,000
Camden	2	19	2	2.6	5,227	5,695	91.8	14.4	1.1	Y	67,000	179,000
Campbelltown (C)	3	19	4	2.7	17,490	17,289	101.2	81.2	1.6	Y	235,000	410,000
Canada Bay (C)	1	12	3	5.3	14,232	15,316	92.9	61.8	1.8	Y	26,000	206,000
Canterbury-Bankstown	6	46	10	2.6	31,073	34,322	90.5	36.4	1.1	Y	206,000	410,000
Carrathool (S)	2	6	1	6.6	4,666	3,242	143.9	87.2	0.6	Y	35,000	135,000
Central Coast	8	142	12	4.2	75,355	82,412	91.4	104.8	2.4	Y	37,000	389,000
Central Darling (S)	4	7	0	0.0	5,706	6,931	82.3	0.2	19.1	Y	0	0
Cessnock (C)	3	22	2	3.2	11,672	10,818	107.9	35.5	4.3	Y	91,000	293,000
Clarence Valley	7	24	4	4.5	15,706	21,084	74.5	21.3	3.9	Y	24,000	195,000
Cobar (S)	1	4	1	5.4	4,788	4,430	108.1	28.9	1.8	Y	18,000	164,000
Coffs Harbour (C)	4	10	3	4.6	15,476	15,432	100.3	19.8	0.0	Y	70,000	212,000
Coolamon (S)	3	7	1	5.4	3,410	3,108	109.7	146.4	0.4	Y	10,000	92,000
Coonamble (S)	3	3	1	4.1	3,936	2,283	172.4	111.7	0.8	Y	22,000	88,000
Cowra (S)	1	1	1	2.7	9,314	8,557	108.9	70.7	0.5	Y	50,000	129,000
Cumberland	5	23	8	3.4	13,927	12,074	115.4	0.0	5.3	Y	65,000	410,000
Dungog (S)	2	7	1	2.3	3,573	4,780	74.8	104.7	8.0	Y	10,000	89,000
Edward River	1	10	1	5.4	4,312	4,391	98.2	81.9	0.9	Y	71,000	111,000
Eurobodalla (S)	3	15	3	5.7	24,012	24,012	100.0	67.1	6.8	Y	118,000	215,000
Fairfield (C)	3	24	5	2.1	42,372	34,616	122.4	147.6	1.7	Y	61,000	444,000
Federation	5	9	3	4.6	3,852	5,340	72.1	80.5	4.6	Y	3,000	141,000
Forbes (S)	1	2	1	3.2	5,092	8,638	59.0	114.3	3.4	Y	52,000	128,000
Georges River	7	11	5	5.7	22,028	19,222	114.6	76.6	1.8	Y	17,000	464,000
Gilgandra (S)	1	4	1	5.1	5,785	4,802	120.5	138.7	2.1	Y	25,000	127,000
Glen Innes Severn	2	5	1	7.3	3,402	3,402	100.0	97.2	11.6	Y	22,000	106,000
Goulburn Mulwaree	0	5	1	9.7	12,389	12,842	96.5	60.2	2.6	Y	19,000	216,000
Greater Hume (S)	5	15	3	3.6	4,228	4,246	99.6	121.1	0.1	Y	33,000	108,000
Griffith (C)	1	6	1	6.1	7,058	7,058	100.0	49.3	1.7	Y	119,000	271,000
Gunnedah (S)	1	15	1	2.1	6,694	5,979	112.0	187.9	1.7	Y	67,000	128,000
Gwydir (S)	2	13	2	2.6	3,459	3,459	100.0	41.6	1.3	Y	0	137,000
Hawkesbury (C)	2	25	2	3.7	21,942	25,666	85.5	65.1	2.3	Y	48,000	312,000
Hay (S)	1	6	1	7.4	1,586	2,275	69.7	90.1	2.2	Y	24,000	93,000
Hornsby (S)	3	25	4	6.6	8,356	8,317	100.5	0.0	0.9	Y	31,000	305,000
Hunters Hill (M)	1	6	0	6.3	989	1,258	78.6	35.5	1.7	Y	58,000	177,000
Inner West	5	21	8	5.1	19,305	24,646	78.3	13.5	11.3	Y	0	335,000
Inverell (S)	2	15	1	8.3	6,373	6,776	94.1	115.3	0.9	Y	27,000	131,000
Juncie (S)	1	2	1	3.8	1,113	875	127.3	86.1	2.7	Y	1,000	99,000
Kempsey (S)	4	15	3	6.7	13,136	15,272	86.0	59.1	6.7	Y	52,000	219,000
Kiama (M)	6	20	2	6.3	4,730	5,019	94.2	69.7	1.6	Y	76,000	212,000
Ku-ring-gai	1	24	4	7.1	16,368	14,280	114.6	61.1	2.9	Y	67,000	303,000
Kyogle	3	2	1	4.9	4,828	5,039	95.8	282.9	4.1	Y	31,000	129,000
Lachlan (S)	3	8	2	3.0	10,285	11,243	91.5	75.3	6.6	Y	64,000	141,000
Lake Macquarie (C)	17	36	10	7.1	37,474	40,421	92.7	100.4	2.4	Y	172,000	476,000
Lane Cove (M)	4	12	2	13.5	4,610	2,317	198.9	117.1	0.8	Y	51,000	212,000
Leeton (S)	2	6	1	3.2	5,313	5,313	100.0	63.8	2.2	Y	45,000	129,000
Lismore (C)	3	7	3	9.0	10,498	11,332	92.6	60.1	13.6	Y	160,000	268,000
Lithgow (C)	1	12	3	3.7	5,346	7,138	74.9	87.0	6.0	Y	26,000	117,000
Liverpool (C)	3	29	6	3.3	19,955	18,843	105.9	86.5	2.6	Y	85,000	335,000
Liverpool Plains (S)	2	9	3	3.4	6,240	6,451	96.7	15.4	2.1	Y	47,000	106,000
Lockhart (S)	2	8	0	2.7	1,864	1,673	111.4	57.2	1.1	Y	18,000	116,000
Mid-Coast	18	29	8	8.0	44,876	61,552	72.9	38.3	8.8	Y	58,000	198,000
Mid-Western Regional	3	16	3	3.4	9,588	9,521	100.7	123.2	4.4	Y	20,000	216,000
Moree Plains (S)	3	8	2	3.3	8,844	9,164	96.5	74.3	0.7	Y	92,000	129,000
Mosman (M)	4	1	10	10.0	10,316	8,263	124.9	126.5	1.0	Y	11,000	178,000
Murray River	5	18	3	2.5	6,453	6,453	100.0	113.5	0.9	Y	186,000	108,000
Murrumbidgee (new)	3	9	1	4.8	4,054	3,437	118.0	15.2	0.0	Y	50,000	120,000
Muswellbrook (S)	2	2	2	3.2	6,418	8,542	75.1	97.1	5.5	Y	29,000	164,000
Nambucca (S)	1	15	2	4.7	5,845	5,845	100.0	91.7	2.6	Y	23,000	154,000
Narrabri (S)	4	3	3	3.5	7,580	7,582	100.0	94.3	9.2	Y	95,000	129,000
Narrandera (S)	2	2	1	7.4	2,763	1,246	221.8	110.5	0.8	Y	28,000	129,000
Narrromine (S)	2	5	2	4.0	6,738	6,881	97.9	124.6	7.2	Y	37,000	127,000
Newcastle (C)	7	16	9	7.7	26,362	27,753	95.0	56.6	11.0	Y	143,000	452,000
North Sydney	1	12	1	7.8	9,183	8,509	107.9	199.6	6.8	Y	28,000	231,000
Northern Beaches	26	41	6	5.5	37,670	32,202	117.0	100.0	0.5	Y	138,000	389,000
Oberon	1	1	1	1.9	1,763	2,908	60.6	144.0	1.8	Y	31,000	119,000
Orange (C)	1	9	1	4.3	4,550	40,745	11.2	0.0	0.9	Y	147,000	274,000
Parkes (C)	4	14	4	5.1	6,913	6,020	114.8	184.7	1.2	Y	64,000	143,000
Parramatta (C) (new)	3	21	7	4.7	48,795	50,936	95.8	111.2	1.9	Y	220,000	464,000
Penrith (C)	2	40	3	2.5	19,518	19,663	99.3	46.8	1.2	Y	130,000	505,000
Port Macquarie-Hastings	6	19	3	8.9	20,282	22,182	91.4	37.2	5.6	Y	52,000	213,000
Port Stephens	5	23	4	4.5	12,537	12,043	123.1	123.1	1.8	Y	109,000	234,000
Queanbeyan-Palerang Region	4	13	3	4.0	13,464	14,632	92.0	46.7	2.6	Y	33,000	245,000
Randwick (C)	9	13	3	5.9	11,818	7,389	159.9	119.7	0.7	Y	180,000	433,000
Richmond Valley	4	17	2	5.2	5,363	4,501	119.2	83.7	1.9	Y	21,000	176,000
Ryde (C)	1	13	5	6.8	19,192	20,637	93.0	180.8	1.8	Y	89,000	364,000
Shellharbour (C)	4	25	5	5.1	12,914	11,884	108.7	265.3	2.0	Y	116,000	172,000
Shoalhaven (C)	12	32	5	4.6	49,823	56,500	88.2	37.3	3.2	Y	223,000	294,000
Singleton	1	5	1	4.7	10,862	13,473	80.6	37.6	2.5	Y	85,000	235,000
Snowy Monaro Regional	5	27	2	4.7	8,423	11,824	71.2	18.3	6.5	Y	59,000	244,000
Snowy Valleys	5	9	5	5.6	3,649	3,792	96.2	73.4	0.3	Y	282,000	0
Strathfield (M)	0	4	2	5.4	10,559	10,258	102.9	373.1	1.2	Y	45,000	180,000
Sutherland (S)	13	37	8	6.9	27,991	30,859	90.7	105.5	2.1	Y	59,000	516,000
Sydney (C)	5	34	9	4.6	56,852	57,856	98.3	1.0	2.1	Y	127,430	602,470
Tamworth Regional	6	23	6	3.5	32,917	35,813	91.9	33.1	0.6	Y	138,000	216,000
Temora (S)	2	2	1	4.5	3,282	2,852	115.1	130.5	2.5	Y	27,000	96,000
Tenterfield (S)	1	11	2	4.9	5,703	5,703	100.0	84.8	10.9	Y		

LGA	Mayor & Councillor Overseas Travel (\$)	Mayoral & Councillor Conference Expenses (\$)	Mayoral & Councillor Interstate Travel (\$)	General Manager's Remuneration (\$)	Number of Code of Conduct Complaints Received	Cost of dealing with Code of Conduct Complaints (\$)	Complaints Investigated for Breach (No.)	Number of Councillors	Population/ Number of Councillors	Elected Female Councillors (%)	Elected Male Councillors (%)	Councillors ATSI (%)
Albury (C)	0	8,110	0	336,314	5	1,600	0	9	5,883	22	78	0
Armidale Regional	0	6,000	0	315,486	3	15,174	0	11	2,781	45	55	9
Ballina (S)	0	15,000	1,000	311,090	4	13,438	0	10	4,346	20	80	0
Balranald (S)	0	10,000	0	276,253	2	3,000	0	8	293	13	87	0
Bathurst Regional	0	13,574	0	341,282	16	2,000	0	9	4,753	22	78	0
Bega Valley (S)	0	0	0	281,142	10	5,538	0	9	3,789	67	33	0
Bellingen (S)	0	9,000	0	257,827	2	2,511	3	7	1,849	43	57	0
Berrigan (S)	0	11,000	3,000	230,866	0	0	0	8	1,083	0	100	0
Blacktown (C)	7,000	31,000	51,000	368,356	1	8,000	2	15	23,832	27	73	0
Bland (S)	0	8,000	0	211,465	0	0	0	9	665	33	67	0
Blayney (S)	0	12,825	0	238,000	0	0	0	7	1,049	0	100	0
Blue Mountains (C)	0	18,000	0	979,566	8	99,253	3	12	6,581	25	75	0
Bogan (S)	0	6,193	0	254,512	0	0	0	9	296	33	67	11
Bourke (S)	0	36,000	0	211,952	0	0	0	10	270	20	80	10
Brewarrina (S)	0	0	0	181,290	0	0	0	9	186	23	77	33
Broken Hill (C)	0	11,000	0	240,000	1	8,412	0	10	1,787	40	60	0
Burwood	0	12,533	0	325,000	0	0	0	7	5,616	29	71	0
Byron (S)	0	26,000	16,000	208,877	10	1,469	1	9	3,776	44	56	0
Cabonne	0	21,000	3,000	250,000	0	0	0	12	1,134	36	64	0
Camden	0	0	0	353,625	0	0	0	9	9,674	56	44	0
Campbelltown (C)	4,536	32,072	3,420	365,313	0	0	0	15	10,967	20	80	0
Canada Bay (C)	0	12,000	7,000	340,000	0	0	0	9	10,461	44	56	0
Canterbury-Bankstown	0	53,322	7,345	472,454	1	1,694	0	15	24,536	34	66	0
Carrathool (S)	0	6,000	0	230,452	1	300	0	10	280	10	90	0
Central Coast	7,000	11,000	0	465,000	3	8,000	2	15	22,613	40	60	0
Central Darling (S)	0	0	0	200,000	0	0	0	0	N/A	N/A	N/A	N/A
Cessnock (C)	0	45,000	4,000	308,449	1	26,508	0	13	4,425	23	77	0
Clarence Valley	0	4,000	5,000	272,366	4	200	0	9	5,730	23	77	0
Cobar (S)	0	15,996	0	228,517	1	27,000	2	12	394	33	67	8
Coffs Harbour (C)	0	28,158	12,345	340,154	2	14,016	0	9	8,389	50	50	0
Coolamon (S)	0	3,769	0	209,650	0	0	0	9	488	22	78	0
Coonamble (S)	0	3,596	0	271,535	0	0	0	7	576	14	86	29
Cowra (S)	8,000	12,000	0	225,657	0	0	0	9	1,410	22	78	0
Cumberland	0	1,000	0	391,442	0	0	0	15	15,430	13	87	0
Dungog (S)	0	0	0	250,000	0	0	0	9	1,021	33	67	0
Edward River	0	2,000	2,000	200,571	0	0	0	9	994	33	67	0
Eurobodalla (S)	0	26,377	0	315,000	12	12,698	0	9	4,231	44	56	0
Fairfield (C)	0	18,247	0	443,582	2	4,893	0	13	16,036	31	69	0
Federation	0	17,000	0	290,000	5	15,372	0	9	1,383	23	77	0
Forbes (S)	0	41,000	1,000	269,000	1	9,060	0	9	1,095	44	56	0
Georges River	0	8,000	0	428,200	2	13,760	0	15	10,420	47	53	0
Gilgandra (S)	0	6,000	0	246,000	0	0	0	9	472	33	67	11
Glen Innes Severn	0	2,826	1,552	235,768	3	3,700	0	7	1,274	29	71	14
Goulburn Mulwaree	0	6,000	13,000	337,070	1	0	0	9	3,395	33	67	11
Greater Hume (S)	0	11,166	0	208,000	1	0	0	9	1,178	44	56	0
Griffith (C)	0	6,000	6,000	284,709	13	98,350	0	12	2,216	33	67	0
Gunnedah (S)	8,000	17,000	1,000	251,918	0	2,970	1	9	1,398	33	67	0
Gwydir (S)	0	54,000	1,000	332,447	0	0	0	9	590	44	56	0
Hawkesbury (C)	0	32,015	16,317	285,000	10	14,820	0	12	5,552	50	50	0
Hay (S)	0	7,000	0	196,092	0	0	0	8	372	13	88	0
Hornsby (S)	0	12,476	0	396,346	5	7,986	0	10	14,911	27	73	0
Hunters Hill (M)	0	8,326	1,200	237,606	0	0	0	7	2,107	29	71	0
Inner West	0	0	0	486,990	10	18,139	0	15	12,971	53	47	0
Inverell (S)	0	12,000	1,000	332,042	0	0	0	9	1,868	33	67	0
Junee (S)	0	2,000	0	206,777	0	0	0	9	723	22	78	0
Kempsey (S)	0	13,000	0	274,809	7	15,402	0	9	3,282	33	67	0
Kiama (M)	0	27,616	9,672	302,576	1	6,260	1	9	2,494	11	89	0
Ku-ring-gai	0	21,000	0	369,588	7	4,570	0	10	12,444	30	70	0
Kyogle	0	8,000	6,000	234,944	0	0	0	9	998	44	56	0
Lachlan (S)	0	16,000	0	258,000	0	0	0	10	623	20	80	10
Lake Macquarie (C)	0	94,000	0	367,973	1	0	0	13	15,644	23	77	0
Lane Cove (M)	0	9,000	0	401,954	2	0	0	9	4,305	56	44	0
Leeton (S)	0	19,000	0	237,101	0	0	0	9	1,269	22	78	0
Lismore (C)	12,000	17,000	2,000	347,622	12	39,074	2	11	3,991	45	55	0
Lithgow (C)	0	8,366	0	238,740	3	9,500	3	9	2,396	33	67	0
Liverpool (C)	0	14,761	14,376	389,329	2	2,000	0	11	19,781	36	64	0
Liverpool Plains (S)	4,000	8,000	11,000	262,069	2	5,331	0	7	1,124	14	86	10
Lockhart (S)	0	10,000	0	209,613	0	0	0	9	360	11	89	0
Mid-Coast	0	18,000	2,000	417,683	3	0	0	11	8,406	45	55	9
Mid-Western Regional	0	7,000	0	310,120	2	0	0	9	2,757	11	89	0
Moree Plains (S)	0	9,000	0	256,000	1	720	0	9	1,495	33	67	0
Mosman (M)	0	7,000	0	297,346	0	0	0	7	4,366	43	57	0
Murray River	0	33,114	0	310,004	2	2,860	1	9	1,328	33	67	0
Murrumbidgee (new)	0	2,000	0	289,956	0	0	0	9	439	44	56	0
Muswellbrook (S)	0	12,000	0	179,073	0	0	0	12	1,369	25	75	8
Nambucca (S)	0	3,041	0	233,587	0	0	0	9	2,188	44	56	11
Narrabri (S)	6,000	6,000	0	266,187	0	0	0	9	1,475	44	56	0
Narrandera (S)	0	16,000	4,000	227,028	0	0	0	9	659	56	44	0
Narromine (S)	0	11,000	0	240,702	0	0	0	9	731	25	75	0
Newcastle (C)	9,000	6,000	3,000	406,912	4	6,646	0	13	12,489	38	62	0
North Sydney	0	7,000	0	404,490	0	0	0	10	7,303	60	40	0
Northern Beaches	0	15,000	1,000	1,146,521	6	37,418	2	15	17,911	46	54	0
Oberon	0	0	0	215,172	0	0	0	9	598	33	67	11
Orange (C)	0	26,000	6,000	328,618	4	4,758	0	12	3,456	8	92	0
Parkes (S)	0	46,000	2,000	236,380	1	0	1	10	1,491	30	70	10
Parramatta (C) (new)	0	0	0	728,235	7	23,394	0	15	16,218	26	74	6
Penrith (C)	0	24,763	28,605	434,558	0	6,345	0	15	13,670	20	80	0
Port Macquarie-Hastings	2,000	11,000	0	319,238	2	29,130	2	9	9,045	33	67	0
Port Stephens	0	33,652	0	306,767	7	2,400	0	10	7,174	20	80	0
Queanbeyan-Palerang Region	0	18,000	0	337,222	5	60,000	1	11	5,343	18	82	0
Randwick (C)	0	30,000	25,000	472,787	1	2,000	0	15	10,133	33	67	0
Richmond Valley	0	5,000	2,000	276,161	0	0	0	7	3,331	29	71	0
Ryde (C)	0	18,000	0	360,394	6	46,766	0	12	10,375	17	83	0
Shellharbour (C)	0	18,912	5,181	306,894	0	0	0	7	10,142	43	57	14
Shoalhaven (C)	0	71,000	7,000	340,780	6	5,400	0	13	7,924	46	54	0
Singleton	0	9,000	2,000	324,155	0	0	0	10	2,348	50	50	0
Snowy Monaro Regional	0	1,000	22,000	250,000	3	1,500	0	11	1,878	18	82	0
Snowy Valleys	0	15,000	0	227,300	3	1,810	0	9	1,617	44	56	0
Strathfield (M)	0	16,000	0	373,000	0	0	0	7	6,258	57	43	0
Sutherland (S)	0	8,990	0	430,756	0	0	0	15	15,170	21	79	0
Sydney (C)	2,000	5,000	4,000	487,274	0	0	0	10	23,293	70	30	0
Tamworth Regional	3,000	37,000	0	338,000	0	0	0	9	6,841	22	78	0
Temora (S)	0	0	0	224,788	0	0	0	9	693	22	78	0
Tenterfield (S)	0	16,000	3,000	170,126	1	1,540	0	10	666	10	90	0
Tweed (S)	0	18,000	11,000	335,000	15	53,182	0	7	13,551	29	71	0
Upper Hunter (S)	0	5,000	17,000	253,564	1	5,436	2	9	1,585	33	67	0
Upper Lachlan (S)	0	9,000	0	303,835	4	7,323	0	9	879	11	89	0
Uralla (S)	0	3,000	1,000	241,765	0	0	0	9	678	33	67	0
Wagga Wagga (C)	4,000	16,000	3,000	312,271	1	0	0	9	7,141	22	78	0
Walcha	4,000	2,431	11,724	231,137	0	0	0	8	393	25	75	0
Walgett (S)	0	12,000	0	214,685	1	8,871	0	9	688	22	78	22
Warren (S)	0	12,000	0	220,000	0	0	0	12	230	42	58	0
Warrumbungle (S)	0	18,000	2,000	490,744	2	630	1	9	1,050	22	78	11
Waverley	0	12,000	0	443,000	5	2,842	0	12				

LGA	Councillors NESB(%)	Elected Age <30(%)	Elected Age between 30 and 59(%)	Elected Age >60(%)	Full Time Equivalent Staff	Population/E quivalent Full Time Staff
Albury (C)	11	11	56	33	478	111
Armidale Regional	0	0	64	36	275	111
Ballina (S)	0	0	50	50	306	142
Balranald (S)	13	0	50	50	50	47
Bathurst Regional	0	0	70	30	378	113
Bega Valley (S)	0	0	56	44	326	105
Bellingen (S)	0	0	57	43	127	102
Berrigan (S)	0	0	38	62	90	96
Blacktown (C)	53	0	53	47	1,384	258
Bland (S)	0	0	33	67	115	52
Blayney (S)	0	0	57	43	92	80
Blue Mountains (C)	0	8	50	42	549	144
Bogan (S)	0	0	67	33	90	30
Bourke (S)	0	20	20	60	85	32
Brewarrina (S)	0	0	56	44	60	28
Broken Hill (C)	0	0	50	50	162	110
Burwood	0	0	100	0	159	247
Byron (S)	0	0	78	22	305	111
Cabonne	0	0	27	73	158	86
Camden	0	11	78	11	425	205
Campbelltown (C)	40	6	47	47	612	269
Canada Bay (C)	0	11	56	33	331	284
Canterbury-Bankstown	53	7	80	13	1,170	315
Carrathool (S)	0	0	50	50	95	29
Central Coast	0	13	60	27	1,861	182
Central Darling (S)	N/A	N/A	N/A	N/A	42	44
Cessnock (C)	0	0	69	31	299	192
Clarence Valley	0	0	56	44	512	101
Cobar (S)	0	8	42	50	142	33
Coffs Harbour (C)	0	0	57	43	564	134
Coolamon (S)	0	0	78	22	74	59
Coonamble (S)	14	0	57	43	84	48
Cowra (S)	0	0	33	67	178	71
Cumberland	53	7	80	13	872	265
Dungog (S)	0	0	56	44	61	151
Edward River	0	0	56	44	109	82
Eurobodalla (S)	0	0	44	56	489	78
Fairfield (C)	69	15	62	23	733	284
Federation	0	0	56	44	147	85
Forbes (S)	22	0	56	44	118	84
Georges River	40	0	87	13	554	282
Gilgandra (S)	0	0	44	56	179	24
Glen Innes Severn	0	0	57	43	118	76
Goulburn Mulwaree	0	22	33	44	267	114
Greater Hume (S)	0	0	22	78	106	100
Griffith (C)	25	0	58	42	279	95
Gunnedah (S)	0	11	22	67	175	72
Gwydir (S)	0	0	22	78	154	35
Hawkesbury (C)	0	8	67	25	272	245
Hay (S)	0	0	50	50	51	58
Hornsby (S)	0	9	55	36	472	316
Hunters Hill (M)	0	14	43	43	52	284
Inner West	20	7	53	40	1,038	187
Inverell (S)	0	0	33	67	195	86
Juncie (S)	0	0	78	22	60	109
Kempsey (S)	0	11	67	22	269	110
Kiama (M)	0	0	33	67	292	77
Ku-ring-gai	0	10	60	30	480	259
Kyogle	0	11	33	56	106	85
Lachlan (S)	0	0	20	80	135	46
Lake Macquarie (C)	0	8	54	38	1,212	168
Lane Cove (M)	0	11	67	22	192	202
Leeton (S)	11	0	67	33	117	98
Lismore (C)	9	0	82	18	431	102
Lithgow (C)	0	0	56	44	184	117
Liverpool (C)	40	10	50	40	743	293
Liverpool Plains (S)	0	0	30	70	114	69
Lockhart (S)	0	0	33	67	51	63
Mid-Coast	0	0	36	64	737	125
Mid-Western Regional	0	22	44	34	307	81
Moree Plains (S)	11	0	56	44	219	61
Mosman (M)	0	0	57	43	164	186
Murray River	11	0	44	56	172	70
Murrumbidgee (new)	0	0	56	44	82	48
Muswellbrook (S)	0	0	92	8	166	99
Nambucca (S)	11	0	33	67	110	179
Narrabri (S)	0	0	44	56	161	82
Narrandera (S)	0	0	62	38	110	54
Narromine (S)	0	0	38	62	78	84
Newcastle (C)	0	8	92	0	975	167
North Sydney	0	10	70	20	373	196
Northern Beaches	0	7	60	33	1,136	237
Oberon	0	0	22	78	74	73
Orange (C)	0	0	75	25	410	101
Parkes (S)	0	0	40	60	185	81
Parramatta (C) (new)	26	0	73	27	934	260
Penrith (C)	0	14	60	26	1,031	199
Port Macquarie-Hastings	0	0	78	22	535	152
Port Stephens	0	10	70	20	485	148
Queanbeyan-Palerang Region	9	0	64	36	406	145
Randwick (C)	0	7	80	13	507	300
Richmond Valley	0	14	72	14	276	84
Ryde (C)	0	17	66	17	474	263
Shellharbour (C)	0	0	71	29	372	191
Shoalhaven (C)	8	8	38	54	842	122
Singleton	0	0	40	60	208	113
Snowy Monaro Regional	0	9	27	64	340	61
Snowy Valleys	11	11	33	56	228	64
Strathfield (M)	0	0	71	29	207	212
Sutherland (S)	14	20	33	47	1,021	223
Sydney (C)	30	0	90	10	1,794	130
Tamworth Regional	0	0	22	78	537	115
Temora (S)	0	0	44	56	109	57
Tenterfield (S)	0	0	20	80	81	82
Tweed (S)	0	14	57	29	704	135
Upper Hunter (S)	0	0	78	22	203	70
Upper Lachlan (S)	0	0	44	56	138	57
Uralla (S)	0	11	33	56	136	45
Wagga Wagga (C)	0	0	56	44	465	138
Walcha	0	13	50	37	73	43
Walgett (S)	11	0	33	67	99	63
Warren (S)	0	0	75	25	75	37
Warrumbungle (S)	11	0	44	56	175	54
Waverley	8	8	50	42	583	126
Weddin (S)	0	0	78	22	59	62
Wentworth (S)	0	0	44	56	109	64
Willoughby (C)	0	8	54	38	369	216
Wingecarribee (S)	0	0	0	100	430	115
Wollondilly (S)	0	0	89	11	241	212
Wollongong (C)	0	8	46	46	1,175	181
Woollahra (M)	0	0	80	20	365	160
Yass Valley	0	12	44	44	126	133