

# Structural Change and Financial Sustainability in Australian Local Government

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*Since the early 1990s, structural reform of Australian local government has been occurring in state and territory jurisdictions and has been primarily manifested as forced amalgamation of councils. Mergers have usually been imposed with little regard to impacts on communities and the newly created council entities. This paper considers the historical evolution of local government amalgamation in Australia as a structural reform mechanism. Differences and common structural reform themes across Australian jurisdictions are suggested. A perspective is provided regarding the dilemma of long-term financial sustainability of Australian local government with a specific focus on New South Wales.*

**Keywords:** Australian local government; structural reform; local government; financial stability

## **Introduction**

Since the early 1990s, structural reform of Australian local government, primarily the forced amalgamation of councils, has been the dominant mode of reform across state and territory jurisdictions. Amalgamations have frequently been imposed with little regard to impacts on communities or the newly created council entities. This paper considers amalgamations as a structural reform mechanism, common themes across jurisdictions, and the vital local government concern of achieving long term financial sustainability.

The paper is comprised of four parts. Section 2 provides a brief history to the recent evolution of amalgamation of local government entities across Australia. Section 3 shows differences and common themes in these amalgamations. Section 4 addresses financial sustainability as a critical matter facing the local government sector. Section 5 offers some concluding remarks.

## **Historical Evolution of Local Government Amalgamation**

The process of local government structural reform has included legislative enactments, partnership arrangements, resource sharing, strategic alliances and other mechanisms, but has primarily consisted of imposed or voluntary amalgamation. Amalgamation has long been the preferred policy instrument of state governments (Marshall 2008 17). According to Vince (1997 1), amalgamation has been “a thread which runs through Australian local government history”. The number of federally registered local government authorities decreased between 1910 and 1991 from 1067 to 826 (Jones 1993 247), and by 2009 to 555 councils (Australian Local Government Association 2009b).

These statistics demonstrate that the pace of structural reform has substantially accelerated since the early 1990s, although reform has been uneven between jurisdictions and often uncoordinated. Substantial council amalgamation occurred in Victoria, Tasmania and South Australia between 1993 and 1998. A “second wave” commenced in 2004 in New South Wales, followed by the major 2008 Queensland and Northern Territory reductions in council numbers and the Western Australia consolidation drive since 2009. Despite this re-organisational movement and the important role of Australian local government, the sector has been neglected by scholars and described as the ‘poor cousin’ of state and Commonwealth governments (Dollery 2009 137).

## **First Wave – Victoria, Tasmania, South Australia**

Amalgamations in Victoria commenced in 1993, were forced and caused a dramatic reduction in the number of local government entities being imposed on the citizens of that

state. The local government reforms in Tasmania and South Australia during the same period followed a more consultative path. There was more engagement of local government and its constituents. However, in all three states, it was the state government which initiated and drove structural reform, including the council mergers. In each state there have been substantial reductions in the number of local government units. The largest reduction occurred in Victoria, where council numbers were dramatically reduced by 56 per cent, while in Tasmania the reduction was 37 per cent and in South Australia 43 per cent. Structural reform has included updating the legislation pertaining to local government and providing modern, less prescriptive Local Government Acts. Victoria introduced Compulsory Competitive Tendering (CCT) primarily as a mechanism to make local government more efficient to its constituents particularly in terms of service delivery. CCT is now mandated in local government across Australia and usually has resulted in more efficient and effective service delivery to communities.

Tasmania and South Australia initiated State-Local Partnership arrangements which have generally been successful. More recently these arrangements have been applied in other States. The key issue of financial sustainability of local government was first addressed in South Australia through the Financial Sustainability Review Board and, more recently, Access Economics in Tasmania examined the matter in Tasmanian councils. Long-term financial sustainability of local government is at the centre of debate in local government across all states and territories. The ongoing financial hardship would indicate that measures apart from structural reform are required across jurisdictions to address the financial sustainability of the local government sector.

### **Second Wave – New South Wales**

Successive NSW state governments had maintained a policy of ‘no forced amalgamations’ of local government entities. However, as with some other jurisdictions, when the government chose to address structural reform in the local government sector, it readily used the blunt and direct instrument of forced amalgamation. Immediately after the March 2003 state election, with a four year electoral term buffer and a comfortable majority in Parliament, the Carr government moved to bring about a reduction in the number of local government entities from 177 to 152. The speed with which the NSW amalgamations occurred rivalled that in the other states and the later mergers in Queensland and the Northern Territory.

Indications of the determination of the NSW government to quickly secure amalgamations were provided by the hastily convened and tight time-framed so-called Regional Reviews with government appointed ‘Independent Facilitators’, and the Minister’s insistence on speedy receipt of facilitators’ reports and of the Local Government Boundaries Commission recommendations when reports were referred to that entity. During the process there was scant regard for community or local government views and aspirations. It has been argued that NSW paid less regard and attention to effective community consultation than other jurisdictions. Debate continues in NSW about the prospect of further council reductions especially in Sydney where there are 42 councils compared, for example, to one council for Brisbane city. The current ‘Destination 2036’ local government reform process initiated by the recently elected NSW Liberal – National government (Division of Local Government NSW 2011) is likely to result in further reductions in NSW councils.

### **Third Wave – Queensland, Northern Territory, Western Australia**

Structural reform and council amalgamations largely bypassed Queensland, the Northern Territory and Western Australia during the 1990s. Commentary at government level in these jurisdictions was usually limited to assurances that there would be no forced amalgamations.

Dramatic change occurred in 2007 and 2008 when controversial large-scale, government-introduced, forced amalgamations occurred in Queensland, which reduced the number of local councils from 157 to 73 (Local Government Reform Commission Qld 2007 13). The outcome was that since formation of the newly amalgamated Queensland councils in March 2008, some became very large spatial areas with substantially increased populations, while other rural and remote entities had very large areas with small populations. The new Sunshine Coast Regional Council, for example, with 323,423 residents in 2009 (Sunshine Coast Regional Council 2010 1) incorporated the population of almost five State electorates, whereas Waggamba Shire, based in Goondiwindi, covered an area of over 18,000 square km, with a population of less than 5,000 persons (Local Government Reform Commission Qld, 2007 22, 26).

Successive Northern Territory administrations had occasionally suggested the need for local government reform, but had not initiated change. In 2008, the Northern Territory government greatly reduced the number of councils, community government councils and community associations from 61 to 16 units (Local Government Association of the Northern Territory 2008 2). The number was subsequently increased to 17 with formation of the Tiwi Islands Shire (Department of Housing Local Government and Regional Services Northern Territory Government, 2009 1). In terms of reduction in council numbers, this was easily the largest scale, forced local government amalgamation in Australia.

Until late 2008, successive Western Australian Governments had resisted the option of council amalgamations, preferring a State-local partnership approach. However, currently in that state, actions encouraging structural reform and probably amalgamations of the 135 councils are being promoted and encouraged by the Government (Australian Local Government Association, 2009a .2-3). Local Government Minister Castrilli has overridden the Western Australian Local Government Association (WALGA) - sponsored Systemic Sustainability Study (SSS), a few councils have agreed to voluntarily amalgamate (Government News, 2009 .1) and further amalgamations, either imposed or voluntary are likely to take place within the government timeframe of 2013.

### **Differences and Common Themes**

The following table tracks some differences and common themes of local government amalgamations across Australian jurisdictions.

**Table 1: - Differences and Common Themes – Australian Local Government Amalgamations**

<b>State/Territory</b>	<b>Time Frame</b>	<b>Method</b>	<b>Driven by</b>	<b>Consultation</b>
Victoria	1993-97	Forced	State government	Minimal. Government moved swiftly after 1993 state election.
Tasmania	1993	Forced	State government	Moderate levels but government was determined to reduce number of councils.
South Australia	1996-8	Forced	State government	Probably the most consultative state. Allowed significant input from councils and their

				communities.
New South Wales	1999-2000 2003-04	Voluntary Forced	State government	2003-04 process was hastily arranged “Regional Reviews” and minimal time for genuine input
Queensland	2007-08	Forced	State government	Minimal.
Northern Territory	2008	Forced	State government	Discussed over several years but eventually only perfunctory consultation over intended new local government boundaries.
Western Australia	2008 - 2011	Voluntary to date but likely to be imposed by 2013	State government working with Local Government	Conciliatory and consultative to date.

The imposed amalgamations in Victoria and later in Queensland and the Northern Territory were driven by the State and Territory Governments, and resulted in significant and arbitrary reduction in numbers of local government entities. In each of these jurisdictions there was minimal genuine consultation or consideration for local government and its communities. There was some degree of cooperation and consultation during the Tasmanian and South Australian structural reform processes. A key difference between the 1990s amalgamations in Victoria, Tasmania and South Australia, and those in each of the jurisdictions of Queensland, Northern Territory and Western Australia was that the latter much larger states (and Territory) had substantial sparsely populated areas. The treatment of their remote populations was quite different to that adopted in Victoria, Tasmania and South Australia. In Queensland, the boundaries of the large remote local government areas, including indigenous community local government entities, were essentially left unchanged. However, in the Northern Territory there was a gradual approach to structural reform that occurred over almost a decade. Many remote community government councils were wiped out and placed in much larger areas in what was the most extensive amalgamation process to have occurred in any Australian jurisdiction. In common with Victoria, Tasmania and South Australia, the number of local government units was very substantially reduced in both Queensland and Northern Territory after the forced mergers resulting in much larger councils.

In Western Australia, where the structural reform process has been slower and more incremental, and where successive governments had opposed forced amalgamations, it is now likely that amalgamation of councils will soon occur, although perhaps not to the extent in Victoria, Queensland and the Northern Territory. A more conciliatory and consultative approach in Western Australia, at least until early 2009, suggested commonalities between the more consultative and local government driven processes than occurred in Tasmania and South Australia in the previous decade. Local government legislative reform has been a common feature in each jurisdiction, especially through provision of new Local Government Acts, which facilitated the structural reform process, provided less prescriptive legislative provisions, and conferred general competence powers on the local government sector, to

enable continuing improvements and efficiencies for the local sphere of Australian government.

Implementation of Compulsory Competitive Tendering (CCT) occurred across all local government councils after being first introduced in Victoria in the mid-1990s. In 1997, the Council of Australian Governments (COAG) mandated CCT in the Australian local government sector. This common implementation has resulted in greater competition in service delivery to local communities across Australia. However, whether CCT has resulted in more efficient service delivery remains contestable. In each State and the Northern Territory, the primary drivers of structural reform over the past two decades were State and Territory Governments. Without the 'top down' compulsion to change, it is likely that local government boundaries would have predominantly remained unchanged, given that historically local government has usually resisted boundary changes and mergers, and has often engaged in the reform process only because of the insistence of 'political masters'. In common with Tasmania and South Australia, the Western Australian Government for several years promoted partnerships with local government as an alternative to forced amalgamations. Partnerships between States and local government have usually produced closer linkages and cooperation between the two spheres of government and also, in some respects have enhanced community well-being and service delivery.

### **Financial Sustainability of Australian Local Government**

A common argument used by State and Territory governments in respect of the need for local government structural reform has been the key matter of securing the long term financial sustainability of the sector. Whether council mergers are integral to this vital goal and whether imposed amalgamations produce genuine economies for local government and its communities is highly contested. The expansion of the roles and responsibilities of local government is ongoing and adds further layers to the diverse responsibilities of local authorities. This situation is expected to continue in response to increasing community expectations and demands and to meet the policy agendas of the other spheres of government.

Various inquiries in recent years have emphasised the continuing financial plight of local government. I argue that long term financial sustainability of the sector is the most pressing matter to address. Serious questions surround the ongoing viability of many councils in terms of financial sustainability and operational efficiency. In 2006, one such report, the Allan Inquiry into Financial Sustainability of NSW Councils, prepared for the New South Wales Local Government and Shires Association (LGSA) found that 25 per cent of all NSW Councils were doomed to financial failure and another 50 per cent would always struggle to survive. The Allen Report proposed 49 recommendations to reform local government operation (Allan, Darlison, & Gibbs 2006 7-8, 27-34). The recommendations were all endorsed by the LGSA and most NSW councils.

A key finding of the Allan Inquiry was that NSW local government had accumulated an infrastructure renewals backlog of \$6.3 billion that would grow by \$500 million per annum without adequate additional resources. The Inquiry estimated that local government would need to increase revenues by at least \$900 million per annum to address the backlog and vital renewals (Allan, et al., 2006, p. 13). One resourcing option proposed by the Inquiry was that councils resort to higher borrowing levels, a contestable view given the high debt service ratios of some NSW councils (Allan, et al., 2006, p. 32). Five years on, the Allan Inquiry recommendations are only partially implemented. Embracing all recommendations is vital as is the need for councils to lobby the other spheres of government for better financial arrangements.

In 2007 and 2008, two 'Fiscal Star' reports prepared by Allan indicated that many of the 90 largest NSW councils would not be financially sustainable in the long term (Allan

2007) (Allan 2008). While this viewpoint is contested, it emphasises the need for continued vigilance by councils in addressing asset management, infrastructure renewal, maintenance of service levels and quality, and securing greater resources for these purposes. Other reviews and reports have examined the revenue generating abilities of councils and whether current financial arrangements met the demands placed on councils. In 2003, the Commonwealth 'Hawker' 'Rates and Taxes: A Fair Share for Responsible Local Government' Report examined the problem of cost shifting and unfunded mandates on local government and how councils might be appropriately financed to sustainably undertake additional responsibilities (House of Representatives Standing Committee on Economics Finance and Public Administration 2003b). One outcome, in late 2006, was a parliamentary resolution recognising the role of local government (Hansard 2006 35-38). A fixed share of Commonwealth revenue has not ensued. However, 'Roads to Recovery' funding has continued and improved in amount, and new community infrastructure enhancement funding was introduced by the Rudd Labor government (Australian Local Government Association 2009b) during the Global Financial Crisis. A recent review of local government by the NSW Independent Pricing and Regulatory Tribunal (IPART) contained terms of reference requiring consideration of the current and future financial position of local government and the scope for efficiencies. IPART recommended that local government, which has been subject to payroll tax on trading operations, be exempted from the tax (Independent Pricing and Regulatory Tribunal of NSW 2008).

The LGSA lodged a submission on behalf of New South Wales local government to the IPART Review and highlighted several important elements necessary to enabling local government to more effectively fulfil its role. The factors identified as vital to the long term financial sustainability of local government included:

1. Recognition of local government's role in constitutional instruments specifying it as the level of government dealing with local matters, and generally assigning to local government corresponding revenue raising powers;
2. A mechanism to allocate specific functions between local government and other levels of government, to prevent erosion in the effectiveness of local government's revenue framework, and to avoid wasteful duplication of service provision and confused responsibilities resulting in lack of transparency and accountability to constituents;
3. A revenue framework that achieved the flexibility to deal with varying local needs, preferences and the varying cost of performing functions and delivering services and infrastructure; provided the capacity and flexibility to respond to emerging challenges; ensured transparency and accountability in local governance; balanced revenue raising capacities of different local government areas; and enhanced the financial sustainability of local government (Local Government and Shires Association of NSW, 2008).

In October 2008, the Australian Local Government Association (ALGA) lodged a submission to the Australian Government Tax System Review. ALGA called for a review of the taxation system; highlighted the inadequacy of existing tax sharing arrangements; and sought provision of greater certainty for local government so that it could properly fulfil its contemporary role as the third sphere of government. The submission raised financial sustainability issues including the importance of taxation revenue for the provision of essential local government services and infrastructure and the nature of the local government's tax base (rates), having regard to the requirement that a well-designed tax should be fair, efficient, simple, transparent and sustainable. It addressed constraints and restrictions that impinged on local government's ability to exploit its taxation base including ability to pay, rate pegging, concessions, exemptions and potential for crowding out by state

property taxes. Other matters addressed included the financial sustainability of the local government sector including cost shifting and the inadequacy of inter-governmental transfers, especially Commonwealth General Purpose Funding, in achieving horizontal fiscal equalisation (Australian Local Government Association, 2008).

In New South Wales, since 1977, there has existed a system of rate-pegging (Local Government and Shires Association of NSW 1996 1) (Local Government Managers Australia NSW Division 2003 13). Rate revenue growth has consequently fallen well behind other Australian local governments. A central issue for many NSW councils is whether they will continue to function within the NSW government imposed rate pegging limits for future rates revenue, or seek to go beyond those limits with special rate variations in order to more effectively maintain service levels, address infrastructure needs, and attempt to accommodate increasing community expectations. If Councils adhere to rate pegging limits, one should question what would be the implications for staffing and service levels and how councils would meet various statutory responsibilities and often neglected asset management and infrastructure renewal? NSW councils have grappled with these matters for many years. There are no easy solutions and overcoming the impost of rate pegging would only represent a partial solution to the financial sustainability issues and problems of councils.

Since introduction in 1976, Commonwealth Financial Assistance Grants have substantially declined in real terms (Local Government Managers Australia NSW Division, 2003 14). Cost shifting and unfunded mandates imposed by succeeding state and Commonwealth governments of differing political persuasions has significantly eroded local government's financial position because there has not been provision of adequate commensurate resources to discharge devolved responsibilities. Local government's ability to adequately maintain existing assets and provide the essential infrastructure urgently required and rightly demanded by communities has been severely eroded in many instances (Tiley 2003) (House of Representatives Standing Committee on Economics Finance and Public Administration 2003a 12-13).

Service delivery expectations of communities have substantially increased as people have taken greater interest in the level of government which most closely impacts on their daily lives. The 'sea change/tree change phenomenon' and relocation of relatively affluent people to rural and regional coastal localities has resulted in greater need and urgency for water, sewerage, roads and other social infrastructure while less financial support in real terms from other spheres of government, outmoded or non-existent local government Section 94 developer contribution plans, and recently (in NSW) a government ceiling on developer contributions, have exacerbated financial problems (Department of Planning NSW 2008)

The most satisfactory financial outcome for local government would be secure access to a Commonwealth government growth tax and preferably a fixed share of federal income tax collections. Successive Australian governments have resisted calls for hypothecation of tax receipts for specific purposes. However, local government will continue to lobby for a growth tax so that taxation collected from communities is returned for locally determined priorities. Without access to a progressive tax base local government will always struggle to meet community expectations for services. Furthermore, essential asset maintenance and provision of new or refurbished infrastructure will be unachievable.

The Rudd government extension of Roads to Recovery funding to June 2014 (Undisclosed 2009a 1) has been welcomed by local government, as have other vital programs including the Community Infrastructure Program through Infrastructure Australia (Undisclosed 2009 1) which has assisted councils to address infrastructure requirements; and Affordable Housing funding programs (Plibersek 2009) to address the substantial affordable housing shortfall. NSW State Government programs such as timber bridge replacement and infrastructure enhancement schemes will be valuable in addressing local infrastructure needs

(Department of State and Regional Development 2009). Better definition of local government's role and establishment of a policy mechanism to allocate functions and concomitant revenue raising powers will be critical to securing long-term financial sustainability.

### **Conclusion**

There is a lack of empirical evidence to either support or refute the proposition that amalgamation of councils provides greater economic benefit to communities. More research is required. One purpose of my doctoral research was to consider the NSW Clarence Valley Council (CVC) as a case study and test whether economic benefits have ensued as a consequence of the 2004 Clarence Valley council amalgamations. My research demonstrated that at CVC, there has been a net economic benefit from the amalgamation, principally because of the new ability to effect whole of Clarence Valley strategic planning, which has resulted in attraction of additional grant funds. The economic advantages brought about by being a larger local government entity illustrate that at least from a fiscal standpoint, bigger is indeed better, although not obviously cheaper.

There has been considerable speculation and concern in recent years about the matter of financial sustainability of the local government sector. To better understand and address the matter a consistent framework of financial and efficiency indicators needs to be introduced to accurately measure the financial position, performance and sustainability of local government entities. There should be a better measure of actual renewal costs of assets compared to usage or depreciation, to ensure that assets are renewed at least at the same rate that they are used or depreciated. Furthermore, to ensure intergenerational equity, capital expenditure on asset refurbishment, replacement, and new infrastructure should be apportioned appropriately between present and future users. Ultimately, the long term financial sustainability of local government will hinge on whether it is able to secure access to a federal growth tax.

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