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South Australian Local Government Grants Commission

2024-25 Annual Report

South Australian Local Government Grants Commission

South Australian Local Government Boundaries Commission

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2024-25 Annual Report – SA Local Government Grants Commission

To: The Hon Joe Szakacs MP
Minister for Trade and Investment
Minster for Industry, Innovation and Science
Minister for Local Government
Minster for Veterans' Affairs

As Chair of the South Australian Local Government Grants Commission, appointed under the *South Australian Local Government Grants Commission Act 1992*, I have pleasure in presenting you with the Commission's Annual Report for 2024-25.

This Annual Report is presented to Parliament to meet the statutory reporting requirements of the *South Australian Local Government Grants Commission Act 1992*, *Public Sector Act 2009*, *Public Finance and Audit Act 1987* and other relevant Acts. Incorporated in this document is annual reporting by the South Australian Local Government Grants Commission, which meets the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the South Australian Local Government Grants Commission by:

Rob Donaldson
Chair
South Australian Local Government Grants Commission



Signature

19 November 2025
Date

From the Presiding Member



The past financial year has been a busy period for the SA Local Government Grants Commission and SA Local Government Boundaries Commission.

The Grants Commission's main function is to make recommendations on the distribution of untied Commonwealth Financial Assistance Grants (FA Grants) to local governing bodies in South Australia. Recommendations are made in accordance with the requirements of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

During 2024-25, the Grants Commission prepared recommendations on the distribution of \$222.66 million in FA Grants for South Australia for 2025-26. The FA Grants include General Purpose Grants and Identified Local Road Grants.

The Commission's General Purpose Grant recommendations are made using an assessment methodology that assesses each council's capacity to provide services compared to the average council. Councils with less than average capacity receive a per capita allocation in line with their assessed need and councils with above average capacity receive a minimum per capita allocation.

Recommendations for the Identified Local Road Grants are made based on an historical national allocation and a methodology which considers council shares of road length, population and area (in rural councils).

The Commission has developed a methodology review program identifying a range of areas of the current methodology for review. The most significant of these include the assessment of general purpose grants using a valuations per property assessment in place of a valuations per population assessment. The Commission is also reviewing the methodology for the identified local road grants.

The Boundaries Commission's role is to receive and assess boundary change proposals, oversee investigations and make recommendations to the Minister for Local Government in accordance with Chapter 3 of the *Local Government Act 1999*.

The Boundaries Commission was primarily focused on inquiries into Boundary Change Proposals from the Town of Gawler and the Campbelltown City Council during 2024-25. The Commission appointed an investigator, BDO Australia, to undertake each of those inquiries and report its findings to the Commission.

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2024-25 Annual Report – SA Local Government Grants Commission

With a stable membership during 2024-25 the Commission has continued to address the challenges of its work in a thorough and pragmatic fashion.

The Commission is supported by Staff provided by the Department of Housing and Urban Development. Commission Staff have continued to provide the Commission with important support and advice on methodology review, boundary change proposals, the collection of data to assess councils' service capacity and our council visiting program during 2024-25.

I acknowledge the professional and diligent contributions of Commissioners Campana and Vickery during 2024-25 and thank the Commission's staff for their continued efforts to support the Commission.



Rob Donaldson
Presiding Member
SA Local Government Grants Commission
SA Local Government Boundaries Commission

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Overview: About the Commission

Our Strategic Focus

Our Purpose and Objectives

The main purpose of the South Australian Local Government Grants Commission (the Commission) is to make recommendations to the Minister for Local Government on the distribution of untied Commonwealth Financial Assistance Grants (FA Grants) to local governing authorities in South Australia. Recommendations are made in accordance with the Commonwealth *Local Government (Financial Assistance) Act 1995* (the Act).

The Commission is also the body responsible for undertaking the assessment of boundary change proposals, overseeing investigations and making recommendations to the Minister for Local Government in accordance with Chapter 3 of the *Local Government Act 1999*.

Our Organisational Structure

The Commission

The Commission is made up of three part-time members appointed by the Governor. Members are typically appointed for a period of three years and are eligible to be reappointed at the conclusion of their terms. The membership of the Commission remained unchanged for 2024-25 and included:

- Mr Rob Donaldson, Presiding Member from January 2022, reappointed from 31 January 2025 to 30 January 2028, joint nominee of the Local Government Association (LGA SA) and the Minister for Local Government.
- Ms Wendy Campana, Commissioner from 16 September 2022 to 17 September 2025, nominee of the Minister for Local Government; and
- Ms Erika Vickery OAM, Commissioner from 3 December 2020 to 2 December 2023, and from 14 March 2024 to 13 March 2027, nominee of the LGA SA.

Member Profiles

Mr Rob Donaldson

Chair of the Local Government Grants Commission and Local Government Boundaries Commission from January 2022; Retired local government CEO, director and planner; Chair, Port Lincoln Community Enterprises (Bendigo Community Bank Port Lincoln); Presiding Member, Regional Development Australia Eyre Peninsula, Audit Committee; Presiding Member, District Council of Kimba, Audit Committee; Member, District Council of Tumby Bay, Risk and Audit Committee; Presiding Member, Eyre Peninsula Regional Assessment Panel; Board Member, Eyre Peninsula Community Foundation; Committee Member, Country Education Foundation Port Lincoln; Acting CEO, DC Cleve, 2021; Chief Executive Officer, City of Port Lincoln, October 2013 to October 2017; Assistant General Manager, Shoalhaven City Council (NSW), June 2009 to June 2013; Chief Executive Officer, City of Holdfast Bay, January 2004 to May 2009.

Ms Wendy Campana

Commissioner of the Local Government Grants Commission and Local Government Boundaries Commission from September 2019; Chair of the KI Tourism Alliance from August 2024; Consultant (Governance, Strategic Planning, Management/Organisational Development); Part Time Executive Officer, Spencer Gulf Cities (2023 – current); Board Member, Kangaroo Island Tourism Alliance (2021 – current); Commissioner for Kangaroo Island 2015-2020; Chief Executive Officer, Local Government Association of South Australia (LGA) 2005-2015 – which included board member roles on the LGA Mutual Liability Scheme, LGA Workers Compensation Scheme and LG Finance Authority.; Director, Strategic Development, LGA 2000-2003; Human Resources Manager, LGA – 1996-2000; Assistant Secretary-General, HR/IR Officer and HACC Training Officer, LGA, Training Officer, LG Industry Training Council; State Government Roles in the Department of Premier and Cabinet, Parliamentary Counsel and Office of Employment and Training.

Erika Vickery OAM

Commissioner of the Local Government Grants Commission and Local Government Boundaries Commission from December 2020; Administrator District Council of Coober Pedy (March 2023 – current); Vice Chairperson, board member Regional Development Association Limestone Coast (RDALC) since 2010; Board member Australian Migrant Resource Centre: Board member and Finance Committee member of Longridge Aged Care Inc; Board member Dunbar Homes Naracoorte Pty Ltd; Committee member of Strategic Planning Policy Committee of ac.care; Board member of Country Arts Foundation; Chairperson Naracoorte Lucindale Community Care Network; Mayor Naracoorte Lucindale Council (2010 – 2022); Elected Member Naracoorte Lucindale Council (2000 – 2022); President of Limestone Coast Local Government Association (LCLGA) (2014 - 2022); Committee member of LCLGA Audit and Risk committee (2018 – 2022); Chairperson South Australia Regional Organisation of Councils (SAROC) (2015 – 2022); Vice-President Local Government Association SA (2015 - 2018) and Board Member LGASA (2015 - 2022); Chairman Limestone Coast Economic Development Group (2014 -2022); LC LGA Representative on Limestone Coast Community Service Round Table (Health) (2015 – 2022); NLC Development Assessment Panel: 2004 – 2007; Board member Country Arts SA (2018 – 2022).

Our People

The Commission is provided with administrative support by the Department for Housing and Urban Development (DHUD), and Commission Staff are members of the Office of Local Government.

During 2024-25, the Office of Local Government and Commission staff moved from the Department of Infrastructure and Transport (DIT) to DHUD following machinery of government changes.

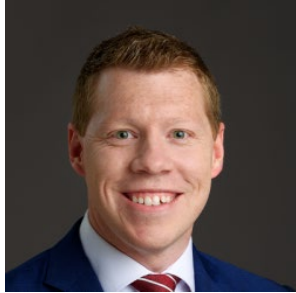
The Grants Commission has a dedicated full time Executive Officer, Mr Peter Ilee, Senior Project Officer, Mr Alex Sgro and Assistant Project Officer, Ms Marina Karki.

Additional support for the Boundaries Commission is provided by Senior Policy Officer, Mr Doug Roberts from the Office of Local Government, DHUD.

Changes to the Commission

During 2024-25 there were no changes to the Commission’s structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister (s)



The Commission makes recommendations on the distribution of FA Grants to the Hon Joe Szakacs MP, Minister for Local Government.

Following his consideration, the Minister is required to submit the Commission’s recommendations to the Hon Kristy McBain MP, Federal Minister for Emergency Management, Regional Development, Local Government and Territories for approval.

The Commission also submits Inquiry Reports on boundary change proposals to the Hon Joe Szakacs MP, Minister for Local Government. The Minister is responsible for deciding whether a boundary change proposal will proceed or not proceed.

Legislation Applied by the Commission

The Commission is an independent Statutory Authority established under the *South Australian Local Government Grants Commission Act 1992*.

The Commission’s responsibilities for making recommendations on the distribution of Commonwealth FA Grants are made in accordance with the requirements of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

The Boundaries Commission undertakes independent assessment of boundary change proposals or structural reform of councils and makes recommendations for the Minister’s consideration In accordance with Chapter 3 of the *Local Government Act 1999*. The Boundaries Commission commenced as of 1 January 2019.

Other Related Agencies

The Commission is an independent Statutory Authority and provides independent advice to the Minister for Local Government relating to the FA Grants and boundary change proposals.

Commission Staff are employees of the Department for Housing and Urban Development (DHUD) and DHUD provides corporate support to the Commission under the terms of a Service Level Agreement.

The Commission's Performance

Performance at a Glance

Financial Assistance Grants

In 2024-25, the Commission made recommendations on the distribution of FA Grants for 2025-26 totalling \$222.66 million. Of this, \$164.46 million was provided for general purpose grants and \$58.2 million provided for identified local road grants. This represents an increase in general purpose grants from the previous year of 4.1% and an increase in identified road grants of 5.19%, an overall increase of 4.39% over the previous year.

South Australia's share of general purpose grants decreased from 6.96% in 2024-25 to an estimated 6.89% of the pool of available funding for 2025-26, due to a reduction in South Australia's estimated share of the National population. South Australia's share of the identified local road grants is fixed at 5.5% of the pool of available funding.

In addition to the FA Grants, \$60 million was provided for 2023-24 to 2025-26 under the Supplementary Local Road Funding program, which was extended as part of the 2023-24 Federal Budget in May 2023. As part of the 2025-26 funding, 85% or \$17 million was paid to South Australia in August 2025. 15% or \$3 million was also distributed in August 2025, as part of the Special Local Roads Program in accordance with the approved recommendations of the Commission.

State shares for the distribution of the general purpose grants are determined on an equal per capita basis and the Act provides for the continuation of this arrangement. South Australia and the other less populous states have considered for a number of years that distribution of General Purpose Grant funding on an equalisation basis would be a more equitable and economically efficient method of allocating Commonwealth funding.

The Commission annually collects a broad range of financial and other data from local governing authorities in South Australia. The data collected is used primarily for the development of grant recommendations. The Commission also provides data to assist Federal, State, Local government and the private sector in planning, reporting, and managing projects affecting the local government sector.

Information collected by the Commission is provided to the LGA SA, the Office of Local Government, the Australian Bureau of Statistics, various State Government agencies and Federal Government agencies for planning and reporting services. The Commission continued to work closely with these organisations during 2024-25.

In keeping with progressive updates made in previous years, the Commission's Supplementary Return was again reviewed in 2024-25 to ensure that it mirrors the Model Financial Statements used by the local government sector.

Special Local Roads Program

As part of the Commission's responsibilities to make recommendations on the distribution of untied Commonwealth FA Grants, the Commission also makes recommendations on the distribution of grants under the Special Local Roads Program (SLRP).

The SLRP was established under the joint approvals of the South Australian Government, Commonwealth Government and Local Government. The SLRP commenced in 1985-86 and provides funding for roads of regional significance throughout the State.

Since 2005, responsibility for assessment, recommendation and monitoring of a continuing program of projects has rested with the Local Government Transport Advisory Panel (LGTAP).

The LGTAP is a Panel of the LGA SA, which provides executive support. The Panel's main role is to make recommendations to the Commission on allocation of the Special Local Roads components of Identified Local Roads Grants, the Commonwealth Roads to Recovery Program and the Supplementary Local Road Funding Program.

During 2024-25, the LGTAP continued to review and refine its Policy Manual, making a number of changes to the processes around the SLRP. The Commission has also proposed to update the arrangements that define its relationship with the LGA of SA and LGTAP.

For 2025-26, \$8.73 million will be allocated to specific projects under the Identified Local Roads Component of the FA Grants program, \$11.008 million from the Special Local Roads component of the Roads to Recovery Program and \$3 million from the Supplementary Local Road Funding program. Funding of \$126,264 in returned Supplementary Local Road Funding from 2022-23 and 2023-24 is also available for reallocation.

A total of \$22.865 million will be allocated to 29 projects across the State for 2025-26. The Roads to Recovery allocation includes \$316,220 unallocated from 2024-25, which will be distributed in 2025-26.

Of the 29 projects, five projects will be undertaken by metropolitan councils, and 24 projects will be undertaken by rural and regional councils.

Boundary Change Proposals

The Commission also continued its work as the Local Government Boundaries Commission (the Boundaries Commission) during 2024-25, actively advancing significant proposals from the Town of Gawler and the Campbelltown City Council.

The Boundaries Commission appointed BDO Australia as the investigator to undertake inquiries into the proposals from the Town of Gawler and the Campbelltown City Council, in line with Inquiry Plans developed in consultation with the affected councils.

The inquiries focused on five specific areas:

- Financial Matters
- Land Use and Planning Matters
- Council Employee Matters
- Representation Matters
- Community and Service Matters.

The Boundaries Commission worked with BDO to develop and implement engagement plans for the two inquiries. BDO engaged with the affected communities and councils, including public forums, face to face engagement and on-line engagement opportunities.

The Boundaries Commission expects to receive BDO's final inquiry report for the Town of Gawler Proposal in July 2025, following which the Commission will prepare its report and recommendations to the Minister. The Campbelltown City Council Inquiry is expected to continue into the first half of 2025-26.

The Boundaries Commission also has the following proposals under consideration:

- City of Burnside and Adelaide Hills Council,
- Seacliff Developments Pty Ltd (affecting City of Marion and City of Holdfast Bay),
- Town of Gawler and City of Playford, and
- Truro and District Community Association (affecting Mid Murray Council and The Barossa Council).

Grants Commission Meetings

The Grants Commission and its staff generally meet on a monthly basis and at other times, as required. A summary of Grants Commission meetings held during 2024-25 is provided below:

Meeting Date	Meeting Participants
17 July 2024	Commissioners Mr Rob Donaldson (C) and Ms Erika Vickery OAM. Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).

Meeting Date	Meeting Participants
28 August 2024	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).</p>
17 September 2024	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).</p>
16 October 2024	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).</p>
20 November 2024	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).</p>
19 December 2024	<p>Commissioners Mr Rob Donaldson (C) and Ms Wendy Campana.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG) and Ms Marina Karki (LGGC).</p>

Meeting Date	Meeting Participants
31 January 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG) and Ms Fran Hurley (OLG).</p>
17 February 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).</p>
27 March 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC), Ms Marina Karki (LGGC), Mr Clinton Jury (LGA SA) and Mr James Holyman (LGA SA).</p>
17 April 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).</p>
21 May 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).</p>

Meeting Date

17 June 2025

Meeting Participants

Commissioners

Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.

Attendees

Mr Peter Ilee (EO - LGGC), Ms Alex Hart (Director, OLG), Mr Alex Sgro (LGGC) and Ms Marina Karki (LGGC).

(C) Denotes Presiding Member and (EO) denotes Commission’s Executive Officer.

Boundaries Commission Meetings

The Boundaries Commission and its staff generally meet on a monthly basis and at other times, as required. A summary of Boundaries Commission meetings held during 2024-25 is provided below:

Meeting Date

4 July 2024

Meeting Participants

Commissioners

Mr Rob Donaldson (C) and Ms Erika Vickery OAM Online and Ms Wendy Campana in person.

Attendees

Mr Peter Ilee (EO - LGBC) and Mr David Whiterod (A/Director, OLG) online, Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC) in person.

17 July 2024

Commissioners

Mr Rob Donaldson (C) and Ms Erika Vickery OAM.

Attendees

Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC).

28 August 2024

Commissioners

Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.

Attendees

Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC).

Meeting Date	Meeting Participants
17 September 2024	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC).</p>
16 October 2024	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC), Ms Marina Karki (LGBC), Mr Kyffin Thompson (BDO) and Mr Jason Eastwood (BDO).</p>
20 November 2024	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC).</p>
19 December 2024	<p>Commissioners Mr Rob Donaldson (C) and Ms Wendy Campana in person and Ms Erika Vickery OAM online.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC).</p>
31 January 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Fran Hurley (OLG).</p>

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2024-25 Annual Report – SA Local Government Grants Commission

Meeting Date	Meeting Participants
17 February 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC), Ms Marina Karki (LGBC) and Mr Jeff Tate (Jeff Tate Consulting)</p>
27 March 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana (online) and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG) and Ms Marina Karki (LGBC).</p>
17 April 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana (online) and Ms Erika Vickery OAM (online).</p> <p>Attendees Mr Peter Ilee (EO - LGBC) (online), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC).</p>
21 May 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Ms Marina Karki (LGBC), Mr Kyffin Thompson (BDO) and Ms Annetay Henderson-Sapir (BDO).</p>
17 June 2025	<p>Commissioners Mr Rob Donaldson (C), Ms Wendy Campana and Ms Erika Vickery OAM.</p> <p>Attendees Mr Peter Ilee (EO - LGBC), Ms Alex Hart (Director, OLG), Mr Doug Roberts (LGBC) and Ms Marina Karki (LGBC).</p>

(C) Denotes Presiding Member and (EO) denotes Commission's Executive Officer.

Commission Specific Objectives and Performance

Financial Assistance Grants Activities 2024-25

During 2024-25, the Grants Commission considered its FA Grant Recommendations for 2025-26. The total 2024-25 allocation of \$212,544,272 was increased following the end of the financial year by \$753,820 after adjustments by the Federal Government to account for final population estimates and changes in the Consumer Price Index.

The increase will be passed on to councils in the four quarterly FA Grant instalments during 2025-26. The actual allocation figure, which includes the adjusted 2024-25 allocations, is shown in Appendix 1.

For 2025-26, the Commission made recommendations on the distribution of \$222,655,823, including both General Purpose Grants and Identified Local Road Grants. A full list of allocations by council is contained in Appendix 1.

The General Purpose Grants for 2025-26 are \$164,456,121, an increase of 4.1% over 2024-25. The Identified Local Road Grants are \$58,199,702, an increase of 5.19% over 2024-25.

The Supplementary Local Road Funding program was reinstated by the Federal Government as part of the 2023-24 Federal Budget, for the period 2023-24 to 2025-26, and will provide \$20 million per year for this period.

Allocations were prepared in accordance with national distribution principles, under the Commonwealth *Local Government (Financial Assistance) Act 1995*. The principles are detailed in the legislative reporting section of the report below.

FA Grants - Methodology Review

The Commission is committed to regularly reviewing the FA Grants assessment methodology to ensure that, in making recommendations for distribution of FA Grants each year, the Commission considers and reflects relevant factors that affect councils' capacity to provide an average level of service.

The Commission has previously undertaken major reviews of its methodology in 1997-98, 2002-03 and 2012-13. The Commission also continually reviews specific areas of its methodology based on a work program, where issues raised by Councils during visits or from submissions, or identified by the Commission itself during its deliberations, are prioritised and scheduled for review.

Reviews may be undertaken internally or by the appointment of consultants or subject matter experts. The Commission is also committed to engaging with the local government sector during its reviews and will, where relevant, seek the views of local government representatives and subject matter experts to assist with its review process.

Recent methodology reviews and topics of interest to the Commission are listed below, for information.

Methodology Review – 2024-25

Following a review of the impact of “non-resident ratepayers” on the Grants Commission’s methodology completed in 2023-24, the Commission resolved to undertake a detailed assessment of the use of population versus properties as a denominator in the Commission’s assessment of councils’ capacity to raise revenue, as well as further explore units of measure for expenditure assessments directly related to properties. The Commission is continuing to work on this issue into the next financial year.

The Commission also continued to consider a range of issues relating to the continued collection and maintenance of local road length data and the methodology for distributing the Identified Local Road Grants. Following a submission from the Wakefield Regional Council regarding the allocation of the Identified Local Road Grants the Commission has undertaken a review of the application of the National Principle relating to Identified Local Road Grants.

The Commission is planning to finalise its modelling and analysis and undertake relevant consultation in the coming financial year.

The Commission also engaged the services of HDS Australia to continue its work on the future collection and storage of local road data, including the review of its long-standing Geographical Information System.

Information Collection and Storage

The Commission maintains a substantial database of Local Government data from the ‘council returns’ collected each year, which is used by the Commission in the development of its grant recommendations and provided to a range of stakeholders.

The Commission developed its current database with the then Department of Planning, Transport, and Infrastructure (DPTI) and the Office of Local Government. The Commission’s data is currently maintained by the Department for Infrastructure and Transport (DIT) and will be transitioned to DHUD in the coming financial year.

The database contains information including data from annual financial statements and supplements to those statements (the Supplementary Return) dating back to 2007-08.

The Commission also collects a broad range of other data as part of its General Information Return, collected from councils and other State and Federal Agencies. This information is also used by the Commission in the development of its FA Grant recommendations and provided to a range of stakeholders, including the SA Local Government Association.

Other data maintained by the Commission includes:

- Rates information
- Estimated Resident Population
- Council Area Data

- Valuation Data
- Council Employee Data
- Road Length Data
- Health Inspection Data
- Development Application Data
- Waste Management Data
- Environmental Management Data
- Subsidiary Data
- Other data from Commonwealth and State Government agencies.

The Commission's database was updated with the assistance of DPTI during 2017-18 to provide for improved reporting capability through the use of the COGNOS reporting tool. These updates enabled the Commission to better manage changes in the data required for the grant recommendations and ad-hoc data requests from stakeholders.

Data collected in the Supplementary Return is reconciled with Audited Financial Statements for accuracy. Data provided in the General Information Return is checked against the previous year's data for variations before being loaded into the Commission's database and reconciled for accuracy. In addition to being used by the Commission to make recommendations on the distribution of grants, the Commission and the OLG provides a significant amount of data back to stakeholders, including (but not limited to):

- Councils
- The LGA SA
- The Government of South Australia
- The Commonwealth Department of Infrastructure, Transport, Regional Development and Communications
- The Australian Bureau of Statistics
- The South Australian Productivity Commission.

Subject to the review of the collection of road length data, the Commission also continues to maintain a Geographical Information System, road centreline database, which was first created in around the year 2000 and is maintained on an annual basis from Returns provided by councils.

As a result of the implementation of the SAILIS system, the Commission also reviewed and re-developed the way it receives and stores land valuation information. The Commission maintains its own database and receives an annual data update, from which its valuation records are determined, based on a set of business rules for extraction and compilation of data.

During 2020-21, the Commission worked closely with the Office of Local Government (OLG) as part of its project to develop the SA Government's Councils in Focus Website and this work continued in 2024-25. Commission data provided to the OLG for this project underpins the information provided to the general public and Council staff and has placed a renewed focus on the quality of the Commission's data Collection.

The Commission will continue to work with the OLG and the Local Government sector to maximise the quality of its data collection.

Council Visits

As part of its function, the Commission undertakes regular visits to councils to conduct public hearings, provide information and offer the opportunity for discussion about the grant allocation process. The Commission greatly values these interactions and the contribution they make to improving the efficacy of the grant process.

The Commission attended 12 meetings at the councils listed below in 2024-25. In addition to these meetings, the Commission’s Executive Officer continued ongoing dialogue with council CEO’s, finance managers and staff on a regular basis to discuss data and methodology issues and grant allocations.

Visited in September 2024

Adelaide Plains Council
Clare And Gilbert Valleys Council
Town of Gawler
Regional Council of Goyder
Northern Areas Council
Port Pirie Regional Council

Visited in November 2024

City of West Torrens

Visited in June 2025

District Council of Grant
City of Mount Gambier
Wattle Range Council
District Council of Yankalilla

Visited in October 2024

City of Burnside

Submissions Made to the Grants Commission by Councils

The Commission received a number of enquiries from councils during the year about its methodology. Issues are also raised by elected bodies and council staff when the Commission visits councils as part of its visiting program.

The Commission addressed several queries about the calculation of the FA Grants and allocations made under the Special Local Roads Program during 2024-25.

Matters Referred By the Minister

Under Section 20 of the State Act, the Minister for Local Government may refer matters to the Commission for report. The Minister made no references to the Commission under this section during 2024-25.

The Year Ahead

The Commission endeavours to continually improve its methodology for assessing councils’ relative need for FA Grant assistance and developing appropriate recommendations.

For 2025-26, the Commission continues to work on issues identified in its methodology review work program. Specific areas of focus for the Commission include continued work to review the basis for assessment of capacity to raise revenue for the General Purpose Grants, the Commission’s local road data and its GIS and the distribution methodology for the Identified Local Road Grants.

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Continual review of the Special Local Roads Program (SLRP) by the LGA SA and the LGTAP in recent years has seen a focus on continual improvement of the Policy Manual and Terms of Reference for the SLRP. The Commission will continue to work with the LGA SA and LGTAP on these matters in 2025-26.

South Australia's Local Government finance statistics will also continue to be a major focus, particularly as the use of the Councils in Focus Website continues to develop.

The Commission will continue to work with LGA SA, Office of Local Government and the SA Local Government Financial Management Group on data collection issues.

Understanding the needs and funding requirements of Aboriginal Communities is an ongoing responsibility of the Commission. The Commission will continue to monitor developments in the administration of the Aboriginal Communities in 2025-26 and respond to changes in grant funding in line with the National Principles as necessary.

The Commission plans to continue its council visiting program in 2025-26, maintaining its regional and metropolitan council visits. These sessions provide a unique opportunity to discuss the grant allocation process, brief councils on methodology details and hear about specific issues facing councils and their communities.

Boundary Change Proposals

The following Boundary Change Proposals (General or Administrative) have been submitted and considered by the Boundaries Commission. The details below include significant decisions of the Commission or actions by proposal initiators in relation to submissions to the Commission:

2024-25

- April 2025 – the Commission received the Investigator's Report from BDO Australia on the Town of Gawler Boundary Change Proposal.
- October 2024 – the Truro and District Community Association submitted a Stage 1 Potential Proposal (Publicly Initiated).

2023-24

- June 2024 - a joint proposal from the Town of Gawler and the City of Playford. The Dalkeith Road Stage 1 Potential Proposal will be considered by the Commission in 2024-25.
- February 2024 – the City of Burnside and the Adelaide Hills Council submitted a Stage 2 Administrative Boundary Change Proposal.
- January 2024 - the Commission appointed BDO Australia as the investigator for the inquiry into the Town of Gawler Boundary Change Proposal in January 2024.
- September 2023 – the Commission resolved not to inquire into the City of Marion Stage 2 General Boundary Change Proposal in relation to the Seacliff Development.

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2022-23

- February 2023 – The Barossa Council Advised the Commission that it had resolved not to submit a Stage 2 General Boundary Change Proposal.
- February 2023 - Seacliff Developments Pty Ltd submitted a Stage 1 Potential Proposal (Publicly Initiated).
- December 2022 – the Commission finalised its Inquiry Report into the Tickera Township Proposal.
- August 2022 – the City of Port Lincoln advised the Commission that it had resolved to withdraw its Stage 1 Potential Proposal.
- July 2022 – the Commission determined that an inquiry into the Campbelltown City Council General Boundary Change Proposal could proceed.

2021-22

- April 2022 - Campbelltown City Council submitted a Stage 2 General Boundary Change Proposal.
- March 2022 – the Commission commenced an Inquiry into the Tickera Township Boundary Change Proposal (Publicly Initiated) as an Administrative Proposal.
- September 2021 – the Commission resolved to inquire into the Town of Gawler Boundary Change General Proposal.
- September 2021 – the City of Marion submitted a Stage 1 Potential Proposal.
- July 2021 – the City of Port Lincoln submitted a Stage 1 Potential Proposal
- July 2021 – the Commission completed its Inquiry into the Hallett Cove Joint Venture Boundary Change Proposal.

2020-21

- March 2021 – the Commission commenced an Inquiry into the Hallett Cove Joint Venture Boundary Change Proposal.
- December 2020 – the Town of Gawler submitted a Stage 2 General Boundary Change Proposal.
- February 2021 - Hallett Cove Joint Venture submitted a Stage 2 General Boundary Change Proposal.
- January 2021 – Mr Dale Morphett submitted a Stage 2 General Boundary Change Proposal (Publicly Initiated) in relation to the Tickera Township.
- July 2020 – the Commission refused to accept a Stage 2 Boundary Change General Proposal from the Light Regional Council.

2019-20

- May 2020 - Light Regional Council submitted a Stage 1 Potential Proposal.
- January 2020 – the Hallett Cove Joint Venture submitted a Stage 1 Potential Proposal (Publicly Initiated).

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- January 2020 the Commission provided advice to the 5049 Costal Community Association regarding a Stage 1 Potential Proposal.
- December 2019 – the Town of Gawler submitted a Stage 1 Potential Proposal.
- October 2019 – The Barossa Council submitted a Stage 1 Potential Proposal.
- September 2019 Mr Dale Morphett submitted a Stage 1 Publicly Initiated Potential Proposal in relation to the Tickera Township.

2018-19

- March 2019 – the Port Augusta City Council submitted a Stage 1 Potential Proposal
- February 2019 - Campbelltown City Council submitted a Stage 1 Potential Proposal.
- June 2019 – the City of Burnside and the Adelaide Hills Council submitted a Stage 1 Administrative Potential Proposal.

Corporate Performance Summary

The Commission's 2024-25 FA Grant recommendations, Supplementary Local Road Funding recommendations and Special Local Roads Program recommendations were endorsed by the Hon Joe Szakacs MP, State Minister for Local Government on 8 August 2024.

The Hon Kristy McBain MP, Federal Minister for Regional Development, Local Government and Territories approved the Commission's recommendations on 13 August 2024.

These approvals fulfill the Commission's legislative obligations for 2024-25 under the Commonwealth *Local Government (Financial Assistance) Act 1995*.

The Commission also considered a range of matters in relation to boundary change proposals during 2024-25 in accordance with its legislative requirements under the *Local Government Act 1999*.

Employment Opportunity Programs

The Presiding Member of the Commission is a nominee of the Minister for Local Government and the LGA SA and Commission Members are nominees of either the Minister or the LGA SA.

All Members are appointed by the Governor. The Department of the Premier and Cabinet, the Ministers Office and the LGA SA have processes and procedures in place for the selection of Commission nominees.

The Commission's staff are employed and managed within the human resources management framework provided by DHUD.

Commission Performance Management and Development Systems

Performance Management and Development systems are in place for the Commission's administrative staff as employees of DHUD.

Work Health, Safety and Return to Work Programs

The Commission is committed to ensuring that appropriate work health, safety and return to work programs are in place for Commission members and staff.

Programs in place are determined by DHUD.

Workplace Injury Claims

There were no workplace injury claims, incidents or notices issued in relation to Commission Members or staff under the *Work, Health and Safety Act 2012* during 2024-25.

Work Health and Safety Regulations

There were no notifiable incidents or provisional improvement, improvement and prohibition notices issued in relation to Commission Members or staff under the *Work, Health and Safety Act 2012* during 2024-25.

Return to Work Costs

There were no return to work costs in relation to Commission Members or staff under the *Work, Health and Safety Act 2012* during 2024-25.

Executive Employment in the Agency

There were no executives employed within the Commission during 2024-25.

Financial Performance

Financial Performance at a Glance

The following is a summary of the overall financial position of the Commission for 2024-25 extracted from the Commission's Audited Financial Statements.

Full audited financial statements for 2024-25 are attached to this report – See Attachment 13.

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Statement of Comprehensive Income

	Note	2025 \$'000	2024 \$'000
Income			
Intra-Government transfers	3.1	487	491
Resources received free of charge	3.2	38	22
Interest	3.3	59	72
Other Income	3.4	267	108
Total income		851	693
Expenses			
Employee related expenses	4.1	401	417
Supplies and services	4.2	410	263
Total expenses		811	680
Net result		40	13
Total comprehensive result		40	13

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

Statement of Financial Position

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.1	1 496	1 530
Receivables	5.2	155	100
Total current assets		1 651	1 630
Total assets		1 651	1 630
Current liabilities			
Employee related liabilities	6.2	41	50
Payables	6.1	25	42
Total current liabilities		66	92
Non-current liabilities			
Employee related liabilities	6.2	133	126
Total non-current liabilities		133	126
Total liabilities		199	218
Net assets		1 452	1 412
Equity			
Retained earnings		1 452	1 412
Total equity		1 452	1 412

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

Consultants Disclosure

The following is a summary of external consultants engaged by the Commission, the nature of work undertaken, and the actual payments made during the financial year.

Consultancies with a Contract Value Below \$10,000 Each

Consultancies	Purpose	\$ Actual payment
Rex Mooney (for Grants Commission)	Local Government Finance Specialist	\$2,400
HDS Australia (for Grants Commission)	Review of Local Roads Data Collection	\$9,020

Consultancies with a Contract Value Above \$10,000 Each

Consultancies	Purpose	\$ Actual payment
BDO Australia	Boundary Change Inquiry – Town of Gawler Proposal*	\$ 138,105.96
BDO Australia	Boundary Change Inquiry – Campbelltown City Council Proposal*	\$150,048.67

* Amounts recovered from Councils in line with the Commission's Boundary Change Guidelines

Contractors' disclosure

The following is a summary of external contractors engaged by the Commission, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
Nil	Not Applicable	\$0

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
Nil	Not Applicable	\$0

Risk Management

Risk and audit at a glance

The Commission is committed to managing risk to protect the organisation, its employees, the Government and the Minister from incidents or events that prevent the Commission from meeting its statutory obligations.

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The Commission complies with the Department for Housing and Urban Development’s risk management framework.

The Commission is committed to reviewing its risk profile as it applies to its activities to ensure it meets its statutory obligations.

Fraud detected in the agency

Category/Nature of Fraud	Number of Instances
Not Applicable	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies Implemented to Control and Prevent Fraud

The payment of grants and management of the Commission’s finances are supported by DHUD’s financial management framework.

In respect of the payment of Commonwealth FA Grants and the Supplementary Local Road Funding, the Commission is required to submit annual audited Statements of Payments to the Federal Minister for Regional Development, Local Government and Territories under Section 15(b) of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

In relation to funding provided under the Special Local Roads Program out of the Roads to Recovery funding pool, the Commission is also required to retain Annual Reports submitted by councils in respect of grants allocated under the program and submit its own audited Annual Report to the Federal Government in accordance with Part 8 of the Commonwealth *National Land Transport Act 2014*.

Public Interest Disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

0

Note: Disclosure of public interest information was previously reported under the Whistleblowers Protection Act 1993 and repealed by the Public Interest Disclosure Act 2018 on 1/7/2019.

Reporting Required under any other Act or Regulation

Legislative Framework

Commonwealth Local Government (Financial Assistance) Act 1995 – FA Grants

The Commonwealth *Local Government (Financial Assistance) Act 1995* came into effect on 1 July 1995. The Act provides for:

A per capita distribution (to the States) for the general financial assistance component.

The continued separate identification of local road funding and maintenance of existing state shares for that funding.

A national report on the operation of the Act, specifically the achievement of horizontal equalisation, the methods used by the Commissions, the performance of councils including their efficiency, and the provision of services to Aboriginal & Torres Strait Islander communities.

A set of National Principles governing the distribution of grants between councils replaced the previous state-based principles. The National Principles, which provide for a distribution based on horizontal fiscal equalisation (subject to the minimum grant entitlement), are discussed in detail below.

During 2024-25, the Commission made recommendations on the allocation of FA Grants) for 2025-26 in accordance with these principles.

Detailed information about FA Grants to Local Government since 1976 may be found in previous annual reports of the Commission, on the Commissions web page (<https://www.dit.sa.gov.au/local-government/grants-commission>), in special reports of the Commonwealth Grants Commission and in the report of the National Inquiry into Local Government Finance, 1985.

Allocation of the general financial assistance component (General Purpose Grants) of the FA Grants to States is made on a per capita basis. South Australia's share reduced over many years as its population as a proportion of the Australian population declines. After a period of three years where South Australia's share of the General Purpose Grants increased (likely due to the impacts of the COVID pandemic), the State's population share is estimated to decrease for 2025-26, see Table 1.

State shares of identified local road funding are based on those existing prior to 1991-92, and South Australia receives less than a per capita share, see Table 2.

The total level of FA Grants to Local Government for 2025-26 has increased in line with estimated inflation and population.

The renewal of the Supplementary Local Road Funding program for 2023-24 to 2025-26 as part of the 2023-24 Federal Budget continued to provide a funding boost to South Australia of \$20 million per year over the three years.

FA Grant Entitlements for all States for 2024-25 and for 2025-26 are set out in Tables 1 and 2 below.

Table 1 - Commonwealth General Purpose Financial Assistance for Local Government, State and Territory Entitlements 2024-25 and 2025-26

State	2024-25				
	Proportion (based on estimates) (%)	Allocation (Estimate) (\$mill)	Adjustment (\$mill)	Brought Fwd Pmt Pmt Paid in 2023-24 (\$mill)	Actual Allocation (\$mill)
New South Wales	31.35	710.16	1.14	602.49	711.30
Victoria	25.52	581.51	(2.60)	493.35	578.90
Queensland	20.46	465.56	(1.30)	394.99	464.26
Western Australia	10.84	246.13	(0.26)	208.76	245.87
South Australia	6.96	157.19	0.78	133.37	157.97
Tasmania	2.15	48.38	0.33	41.05	48.71
Northern Territory	0.96	21.34	0.42	18.10	21.76
Australian Capital Territory	1.76	39.68	0.33	33.68	40.00
TOTAL	100.00	2,269.95	(1.16)	1,925.79	2,268.78

State	2025-26				\$ Change 2024-25 to 2025-26 (\$)	% Change 2024-25 to 2025-26 (%)
	Proportion (based on estimates) (%)	Allocation (Estimate) (\$mill)	Brought Fwd Pmt Pmt Paid in 2024-25 (\$mill)	Allocation Plus Brought Fwd Pmt (\$mill)		
New South Wales	31.19	371.45	372.94	744.39	33,085,250	4.65
Victoria	25.64	304.77	307.21	611.98	33,071,991	5.71
Queensland	20.53	244.24	245.69	489.94	25,680,778	5.53
Western Australia	10.95	130.79	130.67	261.45	15,581,008	6.34
South Australia	6.89	82.23	82.23	164.46	6,484,412	4.10
Tasmania	2.10	25.03	25.12	50.15	1,435,771	2.95
Northern Territory	0.94	11.40	11.13	22.53	766,346	3.52
Australian Capital Territory	1.75	20.94	20.78	41.72	1,718,777	4.30
TOTAL	100.00	1,190.85	1,195.76	2,386.61	117,824,333	5.19

Table 2 - Commonwealth Identified Local Road Grants for Local Government, State and Territory Entitlements 2024-25 and 2025-26

State	2024-25				
	Proportion (based on estimates) (%)	Allocation (Estimate) (\$mill)	Adjustment (\$mill)	Brought Fwd Pmt Pmt Paid in 2023-24 (\$mill)	Actual Allocation (\$mill)
New South Wales	29.01	292.23	(0.15)	247.93	292.08
Victoria	20.62	207.66	(0.11)	176.17	207.55
Queensland	18.74	188.72	(0.10)	160.11	188.62
Western Australia	15.29	154.01	(0.08)	130.66	153.93
South Australia	5.50	55.35	(0.03)	46.96	55.33
Tasmania	5.30	53.38	(0.03)	45.28	53.35
Northern Territory	2.34	23.59	(0.01)	20.02	23.58
Australian Capital Territory	3.21	32.30	(0.02)	27.40	32.28
TOTAL	100.00	1,007.24	(0.52)	854.52	1,006.72

State	2025-26				\$ Change 2024-25 to 2025-26 (\$)	% Change 2024-25 to 2025-26 (%)
	Proportion (based on estimates) (%)	Allocation (Estimate) (\$mill)	Brought Fwd Pmt Pmt Paid in 2024-25 (\$mill)	Allocation Plus Brought Fwd Pmt (\$mill)		
New South Wales	29.01	153.31	153.94	307.25	15,168,602	5.19
Victoria	20.62	108.94	109.39	218.33	10,778,677	5.19
Queensland	18.74	99.01	99.41	198.42	9,795,734	5.19
Western Australia	15.29	80.80	81.13	161.92	7,993,977	5.19
South Australia	5.50	29.04	29.16	58.20	2,873,319	5.19
Tasmania	5.30	28.00	28.12	56.12	2,770,745	5.19
Northern Territory	2.34	12.38	12.43	24.81	1,224,852	5.19
Australian Capital Territory	3.21	16.94	17.01	33.96	1,678,950	5.20
TOTAL	100.00	528.41	530.59	1,059.01	52,284,856	5.19

South Australian Local Government Grants Commission Act 1992 – FA Grants

The original State Act was proclaimed in 1976 to establish the Commission, its membership, its functions, and responsibilities in accordance with the provisions of the Commonwealth Act.

It was repealed and replaced with the present Act in 1992 to, amongst other things, embody new arrangements agreed with Local Government in the areas of membership and reporting.

Eligible Bodies

For the 2025-26 allocations there were 68 councils, five Aboriginal Communities and the Outback Communities Authority eligible for grants.

National Principles, General Purpose & Road Grants

The national principles contained within the Commonwealth *Local Government (Financial Assistance) Act 1995* underpin the methodology employed by the Commission in the distribution process.

There are six main principles for general purpose grants and an additional principle for the identified local road grants, listed below. They are:

General Purpose National Principles

(i) **Horizontal Equalisation**

The equalisation component of the Financial Assistance Grants will be allocated to local governing bodies, as far as practicable, on a full horizontal equalisation basis as defined by the *Local Government (Financial Assistance) Act, 1995*. 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.

(ii) **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.

(iii) **Minimum Grant**

The minimum general purpose grant allocation for a local governing body will be not less than the amount to which the local governing body would be entitled if 30 percent of the total amount of equalisation component funds for the State/Territory were allocated on a per capita basis.

(iv) **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.

(v) Aboriginal Peoples and Torres Strait Islanders

Financial assistance shall be allocated to councils in a way that recognises the needs of Aboriginal and Torres Strait Islander people within their boundaries.

(vi) 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.

Identified Road Component National Principle

(vii) 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 roads needs relevant considerations include length, type and usage of roads in each local governing area.

Commission Methodology

General Purpose Grants

The methodology used to assess the general purpose component of the FA Grants is intended to achieve an allocation of grants to local governing bodies in the State consistent with the National Principles.

The over-riding principle is that of Horizontal Fiscal Equalisation, however this is limited by the additional Principle requiring each local governing body to receive a minimum per capita entitlement. Final estimated grants provided to eligible bodies are allocated as a proportion of the final pool of available funding.

The Commission uses a direct assessment approach to informing its recommendations. This involves the separate estimation of a component revenue assessment and a component expenditure assessment for each council, which are aggregated to determine each council's overall equalisation need.

Available funds are distributed in accordance with the relativities established through this process and adjustments are made as necessary to ensure the per capita minimum entitlement is met for each council.

For local governing bodies outside the incorporated areas (the Outback Communities Authority and five Aboriginal Communities) allocations are made on a per capita basis.

A standard formula is used as a basis for both the revenue and expenditure component assessments.

Formulae

General Financial Assistance (General Purpose Grants)

The formula for the calculation of the raw revenue assessments can be expressed as:

$$G = P_c \times S \times \left[\left(\frac{U_s}{P_s} \times RRI_s \right) - \left(\frac{U_c}{P_c} \times RRI_c \right) \right]$$

Similarly, the formula for the calculation of the raw expenditure assessments can be expressed as:

$$G = P_c \times S \times \left[\left(\frac{U_c}{P_c} \times CRI_c \right) - \left(\frac{U_s}{P_s} \times CRI_s \right) \right]$$

Subscripts of s or c are used to describe whether it applies to the State or a particular council.

G = council’s calculated relative need assessment

P = population

U = unit of measure. Some units of measure are multiplied by a weight.

S = standard, be it cost or revenue = $\frac{\text{expenditure or income}}{U}$

RRI = Revenue Relativity Index. CRI = Cost Relativity Index (previously known as the disability factor). They are centred around 1.00, i.e. RRI_s or CRI_s equals 1.00. If more than one CRI exists for any function then they are multiplied together to give an overall CRI for that function.

In the revenue assessments for both residential and rural property types, the Commission has calculated a revenue relativity index based on the SEIFA Index of Economic Resources. Where no revenue relativity index exists the *RRI_c* = 1.0. For a list of the Revenue Relativity Indices applied to this year’s valuation data, see *Appendix VIII*.

Currently, CRI’s (disability factors) are applied to the roads, stormwater drainage maintenance and waste management expenditure assessments. The remaining expenditure assessments have not been assigned a CRI and consequently, *CRI_c* = 1.0.

The raw calculations for all functions using the above formulae, i.e., all revenue and expenditure assessments, are then totalled to determine each council’s total raw calculation. Any council whose raw calculation per head is less than the per capita minimum allocation of \$26.27 (for 2025-26), has the per capita figure applied. The balance of the pool of funding is then allocated to the remaining councils based on their assessed proportion of the raw calculation.

The raw calculation is not a grant entitlement – it determines which councils are assessed as having a greater than average capacity to provide services (a per capita minimum council) and determines the relative share of the available pool of general purpose funds for the remaining councils.

The Commission’s final step in the allocation process is to apply Commission-determined limits (constraints) to support consistency for councils’ budgetary processes and manage the impact of significant changes in grants caused by methodology change and/or external data trends. This process also fulfills the objectives of the Commonwealth legislation to ensure consistency of funding to local governing bodies.

In the calculation of the 2025-26 grants, the Commission constrained changes to grants between minus 10% and positive 30%.

Component Revenue Assessments

Component revenue assessments calculate whether councils’ **capacity to raise revenue** from rates is less than or greater than the State average. Councils with below average capacity to raise revenue receive positive component revenue assessments and councils with above average capacity receive negative component revenue assessments.

The Commission calculates each council’s component revenue assessment by applying the State average rate in the dollar to the difference between the council’s improved capital values per capita multiplied by the RRI_c and those for the State as a whole and then multiplying this by the council’s population.

The State average rate in the dollar is the ratio of total rate revenue to total improved capital values of rateable property. The result shows how much less (or more) rate revenue a council would be able to raise than the average for the State as a whole if it applied the State average rate in the dollar to the capital values of its rateable properties.

This calculation is repeated for each of five land use categories, namely;

- residential;
- commercial;
- industrial;
- rural; and
- other.

To overcome fluctuations in the base data, valuations, rate revenue and population are averaged over three years. Revenue Relativity Indices (RRI_c) are only applied to the residential and rural valuations.

Subsidies

Subsidies that are of the type that most councils receive and are not dependent upon their own special effort i.e., they are effort neutral, are treated by the “inclusion approach”. That is, subsidies such as those for library services and the identified local road grants are included and assessed as a revenue function.

It is important to note that a range of other Commonwealth grants provided to local government are not included in the Subsidies assessment, including the Roads to Recovery Grants, Supplementary Local Road Funding and the Local Roads and Community Infrastructure Grants.

Component Expenditure Assessments

Component expenditure assessments calculate whether the costs of providing a standard range of local government services can be expected to be greater than or less than the average cost for the State as a whole due to factors outside the control of councils.

The Commission assesses expenditure needs and a component expenditure assessment for each of a range of functions, and these are aggregated to give a total component expenditure assessment for each council.

The methodology compares each council per capita against the State average. This enables the comparison to be consistent and to compare like with like.

Each function is identified by a main cost driver or **unit of measure**. This is divided into the total expenditure on the function for the State as a whole to determine the average or **standard cost** for the particular function. For example, in the case of the expenditure function **sealed roads built-up**, “kilometres of sealed roads built-up” is the unit of measure.

Using this example, the length of sealed roads built-up per capita for each council is compared with the State’s length of sealed roads built-up per capita. The difference, be it positive, negative or zero, is then multiplied by the average cost per kilometre for construction and maintenance of sealed roads built-up for the State as a whole (standard cost). This in turn is multiplied back by the council’s population to give the component expenditure assessment for the function. As already indicated this grant can be positive, negative or zero.

In addition, it is recognised that there may be other factors beyond a council’s control which require it to spend more (or less) per unit of measure than the State average, in this example to reconstruct or maintain a kilometre of road. Accordingly, the methodology allows for a **cost relativity index (CRI)**, to be determined for each expenditure assessment for each council. Indices are centred around 1.0 and are used to inflate or deflate an expenditure assessment for each council. In the case of roads, CRI’s measure relative costs of factors such as material haulage, soil type, rainfall, and drainage.

To overcome fluctuations in the base data, inputs into the expenditure assessments (with the exception of the annually revised road lengths) are averaged over three years.

The following table details the approach taken to expenditure functions included in the methodology.

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Expenditure Function	Standard Cost	Units of Measure
Waste Management	Reported expenditures ¹	Number of Residential, Rural and Commercial (Shop) Properties
Aged Care Services	Reported expenditures ¹	Population aged 65+ from the ABS Census and estimated resident population
Services to Families and Children	Reported expenditures ¹	Population aged 0-14 years from the ABS Census and estimated resident population
Health Inspection	Reported expenditures ¹	Establishments to inspect
Libraries	Reported expenditures ¹	Estimated Resident Population
Sport, Recreation & Culture	Reported expenditures ¹	Population aged 5-64 years from the ABS Census and Estimated Resident Population
Sealed Roads – Built-Up ⁵	Reported expenditures ¹	Kilometres of built-up sealed road as reported in GIR
Sealed Roads - Non-built-up ⁵	Reported expenditures ¹	Kilometres of non-built-up sealed road as reported in GIR
Sealed Roads - Footpaths etc	Reported expenditures ¹	Kilometres of built-up sealed road as reported in GIR
Unsealed Roads – Built-up ⁵	Reported expenditures ¹	Kilometres of built-up unsealed road as reported in GIR
Unsealed Roads - Non-built-up ⁵	Reported expenditures ¹	Kilometres of non-built-up unsealed road as reported in GIR
Unformed Roads ⁵	Reported expenditures ¹	Kilometres of unformed road as reported in GIR Roads
Stormwater Drainage Maintenance ^{2,3}	Reported expenditures ¹	Number of urban properties ⁴
Community Support	Reported expenditures ¹	3yr average population * SEIFA Advantage Disadvantage CRI
Jetties, Wharves, Marinas and Boat Ramps	Reported expenditures ¹	Number of jetties, wharves, marinas and boat ramps
Public Order and Safety	Reported expenditures ¹	Total number of properties
Planning and Building Control	Reported expenditures ¹	Number of new developments and additions
Bridges	Reported expenditures ¹	Number of bridges as reported in GIR
Environment and Coastal Protection	Reported Expenditures ¹	Estimated Resident Population

Airports and Authorised Landing Areas	Reported Expenditures ¹	Number of airports and authorised landing areas
Other Needs Assessments	Set at 1.00.	Based on Commission determined relative expenditure needs in a number of areas ⁶

- 1 Councils' expenditures reported in the Commission's Supplementary returns.
- 2 Includes both construction and maintenance activities.
- 3 The Commission has also decided, for these functions, to use CRI's based on the results of a previous consultancy by BC Tonkin and Associates.
- 4 Urban properties = sum [residential properties, commercial properties, industrial properties, exempt residential properties, exempt commercial properties, exempt industrial properties].
- 5 The Commission has for these functions, used CRI's based on the results of a consultancy led by Emcorp and Associates, in association with PPK Environment and Infrastructure. Tonkin Consulting and PIRSA have since refined the results. For a breakdown of each cost relativity indices by type of road, refer *Appendix V*.
- 6 Comprises Commission determined relative expenditure needs with respect to the following:
 - Isolation – measured as distance from the GPO to the main service centre for the council (as determined by the RAA);
 - Additional recognition of needs of councils with respect to Aboriginal people – identified by the proportion of the population identified as Aboriginal or Torres Strait Islander;
 - Unemployment – identified by the proportion of the population unemployed;

This final factor *Other Needs Assessment* (also known as *Function 50*) originates from the Commission's recognition that there are many non-quantifiable factors, which may influence a council's expenditure, and that it is not always been possible to determine objectively the extent to which a council's expenditure is affected by these factors. Therefore, in determining units of measure and cost relativity indices, the Commission must exercise its judgement based on experience, the evidence submitted to the Commission, and the knowledge gained by the Commission during visits to council areas and as a result of discussions with elected members and staff.

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The calculated standards by function are outlined below.-

Summary of figures by function

Total Population = 1872245

Function	Standard in Dollars	Unit of Measure per Capita	Total Units of Measure	Unit of Measure
Expenditure Functions				
Waste Management	245.48	0.47565	877,503	No of residential, rural and commercial (shop) properties
Aged Care Services	125.25	0.20023	369,405	Population aged more than 65
Services To Families And Children	74.87	0.16871	311,256	Population aged 0 to 14
Health Inspection	639.84	0.01193	22,000	Establishments to inspect
Libraries	69.65	1.01484	1,872,245	Estimated Resident Population
Sport, Recreation & Culture	385.30	0.74702	1,378,145	Population aged 5 to 49
Sealed Roads - Built Up	15,056.10	0.00612	11,289	Kilometres of sealed builtup
Sealed Roads - Non Built Up	15,056.10	0.00447	8,238	Kilometres of sealed non-builtup
Sealed Roads - Footpaths etc	23,345.88	0.00612	11,289	Kilometres of sealed builtup
Unsealed Roads - Built Up	2,385.07	0.00035	637	Kilometres of formed and surfaced, and natural surface formed builtup road
Unsealed Roads - Non Built Up	2,385.07	0.02497	46,059	Kilometres of formed and surfaced, and natural surface formed non-builtup road
Roads - Unformed	317.72	0.00478	8,815	Kilometres of natural surfaced unformed road
Stormwater Drainage - Maintenance	103.02	0.46186	852,072	No of urban, industrial and commercial properties including exempt
Community Support	68.28	1.00004	1,844,937	3yr average population * SEIFA Advantage Disadvantage CRI
Jetties, Wharves, Marinas & Boat Ramps	18,007.84	0.00015	278	No of jetties, wharves, marinas & boat ramps
Public Order and Safety	39.80	0.54187	999,680	Total no of properties
Planning & Building Control	2,473.95	0.02101	38,770	No of new developments and additions
Bridges	17,248.61	0.00038	702	No of bridges
Environment & Coastal Protection	26.19	1.01484	1,872,245	Estimated Resident Population
Airports & Authorised Landing Areas	145,188.16	0.00003	50	No of Airports & Authorised Landing Areas
Other Special Needs	1.00	13.54272	24,984,500	Total of dollars attributed
Revenue Functions				
Rates - residential	0.0026	274,117	500,652,168,195	Valuation of residential
- commercial	0.0052	31,405	57,937,152,278	Valuation of commercial
- industrial	0.0067	5,472	10,095,159,517	Valuation of industrial
- rural	0.0022	44,871	81,708,447,949	Valuation of rural
- other	0.0031	9,696	17,888,028,324	Valuation of other
Subsidies	1.00	34.15679	63,014,681	The total of the subsidies

Calculated Standards by Function

The Commission uses the table above to determine a council's raw calculation for each of the functions, calculating each individual council's unit of measure per capita, comparing it with the total state figure from the table and then multiplying the difference by the standard from the table and its own population. If *CRIs* are applicable, then they must be included as a multiplier against the council's unit of measure per capita.

This only allows the determination of the raw calculation for the individual function, not the final estimated grant. The raw calculation determines those councils with above average capacity to provide services, i.e., per capita minimum councils and the remaining funding is allocated to non per capita minimum councils after constraints are applied to changes in grants where appropriate.

Aggregated Revenue and Expenditure Assessments

Component assessments for all revenue and expenditure functions, calculated for each council using the method outlined above, are aggregated to give each council's total raw calculation figure.

Where the raw calculation per head of population for a council is less than the per capita minimum established as set out in the Act, (\$26.27 for 2025-26), the calculation is adjusted to bring it up to the per capita minimum entitlement.

The balance of the General Purpose Grant funding pool, less the allocation to other local governing bodies outside the incorporated areas, is then allocated to the remaining councils based on their assessed proportion (or relative share) of the raw calculation.

Commission-determined limits may then be applied to provide certainty of funding and minimise the impact on council's budgetary processes. In the calculation of the 2025-26 grants, the Commission constrained changes between minus 10% and positive 30%.

Identified Local Road Grant

In South Australia, the identified local road grants pool is divided into formula grants (85%) and Special Local Road grants (15%).

The formula component is divided between metropolitan and non-metropolitan councils on the basis of an equal weighting of road length and population.

In the metropolitan area, allocations to individual councils are determined again by an equal weighting of population and road length. In the non-metropolitan area, allocations are made on an equal weighting of population, road length and the area of the council.

Distribution of grants under the Special Local Roads Program is based on recommendations from the Local Government Transport Advisory Panel. This Panel is responsible for assessing submissions from councils, together with advice from regional associations, on local road projects of regional significance.

The Outback Communities Authority

The Outback Communities Authority (OCA) is prescribed as a local governing body in the Commission's Regulations for the purposes of the Grants Commission's recommendations.

The Authority was established on 1 July 2010 under legislation of the South Australian Parliament, replacing the Outback Areas Community Development Trust as the management and governance authority for the outback.

The OCA provides support to outback communities for the provision of public services and facilities, addresses long term requirements and maintenance of outback infrastructure, plans, and consults with outback communities, advocates on behalf of outback communities and manages and maintains public assets.

Due to the lack of comparable data, the Commission is not able to calculate general purpose grants to the OCA in the same manner as grants to other local governing bodies. Rather, a per capita general purpose grant has been established. The 2025-26 per capita general purpose grant is \$882.11.

General purpose grants for the OCA increased by 4.1% for 2025-26, in line with the increase in the pool of General Purpose Grants for South Australia for 2025-26.

Aboriginal Communities

Since 1994-95 the Grants Commission has allocated grants to 5 specific Aboriginal communities recognised as local governing authorities for the purposes of the *Commonwealth Local Government (Financial Assistance) Act 1995*.

The Aboriginal communities are specified in the *South Australian Local Government Grants Commission Regulations 2019*, and include Anangu Pitjantjatjara Yankunytjatjara, Gerard Community Council Aboriginal Corporation, Maralinga Tjarutja, Nipapanha Community Aboriginal Corporation and Yalata Anangu Aboriginal Corporation.

Again, due to the unavailability of data, general purpose grants for these communities are not calculated in the same manner as grants to other local governing bodies.

Initially, the Commission utilised the services of a consultant, Alan Morton, of Morton Consulting Services, who completed a study on the expenditure needs of the communities and their revenue raising capacities. Comparisons were made with communities in other states and remote South Australian councils, and per capita grants were established.

Grants have gradually been increased since the initial study. For 2025-26, the per capita grant allocated to Aboriginal Communities varied from \$245.06 for Gerard Community to \$1,289.00 for Maralinga Tjarutja Community.

General purpose grants for the five recognised Aboriginal Communities increased by 4.1% for 2025-26, in line with the increase in the pool of General Purpose Grants for South Australia for 2025-26.

The Commission also recognises the needs of Aboriginal and Torres Strait Islanders as part of the assessment of each council's capacity to provide services compared to the State average for a range of aboriginal communities and homelands located within existing local government boundaries.

The Commission provides an allowance to councils as part of its Other Needs Assessment (Function 50), based on the proportion of the population who identify as Aboriginal or Torres Strait Islander.

Local Government Act 1999 – Boundary Change Proposals

The South Australian Local Government Grants Commission is the body responsible for the assessment of proposals, to oversee investigations and make recommendations to the Minister for Local Government. The Boundaries Commission commenced this role on 1 January 2019. The Commission's responsibilities and procedures are set out in the *Local Government Act 1999* (Chapter 3, Part 2).

The Commission has ten Guidelines to provide information about matters to be considered by the Commission in receiving a boundary change submission and outline the processes in place for the Commission to assess a boundary change proposal and make recommendations. The full content of the Guidelines can be viewed at:

<https://www.dit.sa.gov.au/local-government/boundaries-commission/making-boundary-change>

Guidelines

The current Guidelines are set out as follows:

- Guideline 1 – General Information
- Guideline 2 – Administrative Proposals
- Guideline 3 – General Proposals – Submitting a Proposal to the Commission
- Guideline 4 – General Proposals – Investigations
- Guideline 5 – General Proposals – Appointing Investigators
- Guideline 6 – Public Initiated Submissions
- Guideline 7 – Public Initiated Submissions – Alteration or Composition or Representative Structure of a Council
- Guideline 8 – Costs
- Guideline 9 – Engagement and Consultation
- Guideline 10 – Minister Initiated Proposals

Freedom of Information Act 1991

The Commission's Executive Officer is the Principal Officer as defined in the *Freedom of Information Act 1991*. An appointment can be made by phoning (08) 7133 1313 during office hours.

There were no requests under the *Freedom of Information Act 1991* received in 2024-25. In accordance with Section 9 of the Act an information statement is provided below.

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Facilities for Access and Initial Contact Point

Inquiries concerning access to the above-mentioned documents or other matters relating to Freedom of Information should be directed to:

In Person	The Executive Officer Local Government Grants Commission Level 13, 1 King William Street ADELAIDE SA 5000
Postal Address	GPO Box 2329 ADELAIDE SA 5001
Telephone	(08) 7133 1313 (Grants) and (08) 7133 1311 (Boundaries)
E-mail	grants.commission@sa.gov.au boundaries.commission@sa.gov.au

Business hours are 9.00 am to 5.00 pm. An appointment is necessary. The Executive Officer, as Principal Officer, has power under Section 20 of the *Freedom of Information Act 1991* to refuse access to a document.

Public Complaints

Number of Public Complaints Reported

There were no public complaints made to the Commission for 2024-25.

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	N/A

Service Improvements

Nil

Compliance Statement

The South Australian Local Government Grants Commission is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The South Australian Local Government Grants Commission has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

Appendix 1 – Financial Assistance Grants – Allocations

Estimated Grant Allocations for 2025-26

Local Government Authority	Population as at 30 June 2024	2025-26 Estimated General Purpose Grant (\$)	2025-26 Estimated Identified Local Road Grant (\$)	2025-26 Special Local Road Grant (\$)	2025-26 SLRoad Grant Reallocated* (\$)	2025-26 Total Estimated Grant (\$)
Adelaide	29,118	764,930	381,534			1,146,464
Adelaide Hills	42,368	1,113,007	999,586			2,112,593
Adelaide Plains	11,302	1,898,190	411,259			2,309,449
Alexandrina	30,887	1,964,952	904,115			2,869,067
Barossa	26,590	1,966,645	696,898			2,663,543
Barunga West	2,672	178,906	287,737			466,643
Berri Barmera	10,747	3,157,607	293,872			3,451,479
Burnside	47,810	1,255,969	678,873			1,934,842
Campbelltown	57,988	1,523,345	781,852			2,305,197
Ceduna	3,744	2,364,709	638,793			3,003,502
Charles Sturt	129,196	3,393,979	1,765,714			5,159,693
Clare & Gilbert Valleys	9,417	1,636,774	555,188	1,816,000		4,007,962
Cleve	1,757	1,319,026	568,898	360,000		2,247,924
Coober Pedy	1,526	1,113,547	62,089			1,175,636
Coorong	5,614	2,186,278	949,019			3,135,297
Copper Coast	16,299	2,780,260	484,598			3,264,858
Elliston	1,053	949,955	592,877			1,542,832
Flinders Ranges	1,671	1,396,711	431,713			1,828,424
Franklin Harbour	1,359	1,275,638	316,173	961,000		2,552,811
Gawler	27,182	2,586,730	493,555			3,080,285
Goyder	4,135	2,536,744	882,287			3,419,031
Grant	9,140	1,742,241	490,612			2,232,853
Holdfast Bay	39,308	1,032,621	528,287			1,560,908
Kangaroo Island	5,167	2,218,070	581,105			2,799,175
Karoonda East Murray	1,026	1,388,066	489,320	433,000		2,310,386
Kimba	1,064	1,257,181	436,164			1,693,345
Kingston	2,406	201,071	359,637			560,708
Light	17,028	1,751,988	620,462	1,206,736	126,264	3,579,186
Lower Eyre	6,237	746,124	610,037			1,356,161
Loxton Waikerie	11,949	4,831,578	1,048,387			5,879,965
Marion	99,821	2,622,298	1,403,474			4,025,772
Mid Murray	9,593	4,547,565	947,730			5,495,295
Mitcham	70,484	1,851,615	1,079,275			2,930,890
Mount Barker	43,619	1,295,643	976,959			2,272,602
Mount Gambier	27,888	3,864,174	559,180			4,423,354
Mount Remarkable	2,873	2,154,364	529,841			2,684,205

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Local Government Authority	Population as at 30 June 2024	2025-26	2025-26	2025-26	2025-26	2025-26
		Estimated General Purpose Grant (\$)	Estimated Local Road Grant (\$)	Special Local Road Grant (\$)	SL Road Grant Reallocated*	Total Estimated Grant (\$)
Murray Bridge	23,257	4,657,794	698,664			5,356,458
Naracoorte Lucindale	8,901	2,649,261	695,214	1,000,000		4,344,475
Northern Areas	4,667	1,731,832	578,237			2,310,069
Norwood, Payneham & St Peters	40,062	1,052,429	518,781			1,571,210
Onkaparinga	182,821	6,418,533	3,442,739			9,861,272
Orroroo Carrieton	890	1,175,017	368,579			1,543,596
Peterborough	1,682	1,460,182	351,186			1,811,368
Playford	111,135	16,353,775	2,084,113	720,000		19,157,888
Port Adelaide Enfield	141,042	3,705,173	2,014,517			5,719,690
Port Augusta	14,453	4,142,285	398,705			4,540,990
Port Lincoln	15,037	2,222,138	307,519			2,529,657
Port Pirie	17,637	5,725,996	661,157			6,387,153
Prospect	23,309	612,327	294,105			906,432
Renmark Paringa	10,173	3,121,342	315,999	198,000		3,635,341
Robe	1,611	42,321	157,696			200,017
Roxby Downs	4,089	634,914	89,437			724,351
Salisbury	150,272	8,017,020	2,262,052			10,279,072
Southern Mallee	2,012	1,294,676	576,562			1,871,238
Streaky Bay	2,278	1,793,249	671,654			2,464,903
Tatiara	7,071	3,132,492	797,884	344,000		4,274,376
Tea Tree Gully	104,437	2,743,560	1,580,953			4,324,513
Tumby Bay	2,948	459,516	375,960			835,476
Unley	40,327	1,059,390	524,481	231,264		1,815,135
Victor Harbor	17,124	449,847	403,513			853,360
Wakefield	6,985	2,287,525	761,440			3,048,965
Walkerville	8,562	224,924	112,423			337,347
Wattle Range	12,319	3,183,416	773,033			3,956,449
West Torrens	65,738	1,726,937	887,238			2,614,175
Whyalla	21,864	6,144,721	520,451			6,665,172
Wudinna	1,168	1,556,443	570,014			2,126,457
Yankalilla	6,186	205,529	240,678			446,207
Yorke Peninsula	12,150	1,379,784	1,179,443	1,460,000		4,019,227
Outback Communities Authority	2,375	2,095,021	-			2,095,021
Anangu Pitjantjatjara Yankunytjatjara	2,654	1,657,714	218,746			1,876,460
Gerard Community Council Aboriginal Corporati	264	64,696	29,142			93,838
Maralinga Tjarutja	102	131,478	78,261			209,739
Nipapanha Community Aboriginal Corporation	48	41,499	29,016			70,515
Yalata Anangu Aboriginal Corporation	323	232,864	63,010			295,874
STATE TOTAL	1,878,011	164,456,121	49,469,702	8,730,000	126,264	222,655,823

* Funding of \$126,264 for 2025-26 Special Local Roads Program includes \$102,514 re-allocated from the 2022-23 funding pool and \$23,750 from the 2023-24 funding pool.

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Final Grant Allocations for 2024-25

Local Government Authority	2024-25 Actual General Purpose Grant (\$)	2024-25 Actual Identified Local Road Grant (\$)	2024-25 Special Road Grant (\$)	2024-25 Total Actual Grant (\$)
Adelaide	713,894	356,978		1,070,872
Adelaide Hills	1,070,598	949,827		2,020,425
Adelaide Plains	1,725,628	386,439		2,112,067
Alexandrina	1,853,183	856,128	797,834	3,507,145
Barossa	1,787,858	662,207		2,450,065
Barunga West	198,784	274,449		473,233
Berri Barmera	2,898,780	281,398		3,180,178
Burnside	1,213,935	648,048		1,861,983
Campbelltown	1,462,536	743,321		2,205,857
Ceduna	2,258,591	608,163		2,866,754
Charles Sturt	3,260,768	1,679,643		4,940,411
Clare & Gilbert Valleys	1,487,977	529,368		2,017,345
Cleve	1,309,382	541,764	800,000	2,651,146
Cooper Pedy	1,027,574	59,812		1,087,386
Coorong	2,253,896	904,189	265,000	3,423,085
Copper Coast	2,527,509	457,927		2,985,436
Elliston	927,061	564,203		1,491,264
Flinders Ranges	1,330,518	411,209		1,741,727
Franklin Harbour	1,187,555	300,677	856,000	2,344,232
Gawler	2,351,573	466,052		2,817,625
Goyder	2,536,744	840,425		3,377,169
Grant	1,742,241	466,468		2,208,709
Holdfast Bay	991,894	502,446		1,494,340
Kangaroo Island	2,286,671	553,263		2,839,934
Karoonda East Murray	1,388,066	465,707		1,853,773
Kimba	1,228,269	415,213		1,643,482
Kingston	223,412	342,635		566,047
Light	1,592,716	585,927		2,178,643
Lower Eyre	739,387	580,182		1,319,569
Loxton Waikerie	4,392,344	999,062		5,391,406
Marion	2,520,110	1,334,316		3,854,426
Mid Murray	4,228,250	901,949	958,000	6,088,199
Mitcham	1,779,349	1,027,040	80,166	2,886,555
Mount Barker	1,177,857	912,658		2,090,515
Mount Gambier	3,793,982	536,371	67,000	4,397,353
Mount Remarkable	1,977,849	505,247		2,483,096

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Local Government Authority	2024-25 Actual General Purpose Grant (\$)	2024-25 Actual Identified Local Road Grant (\$)	2024-25 Special Road Grant* (\$)	2024-25 Total Actual Grant (\$)
Murray Bridge	4,462,898	662,776	276,000	5,401,674
Naracoorte Lucindale	2,788,695	663,804	680,000	4,132,499
Northern Areas	1,731,832	551,225	500,000	2,783,057
Norwood, Payneham & St Peters	1,005,864	492,065		1,497,929
Onkaparinga	6,756,350	3,275,070		10,031,420
Orroroo Carrieton	1,098,832	350,906		1,449,738
Peterborough	1,435,626	334,562		1,770,188
Playford	14,867,068	1,945,362		16,812,430
Port Adelaide Enfield	3,545,932	1,909,054		5,454,986
Port Augusta	3,765,715	381,559		4,147,274
Port Lincoln	2,020,126	295,142		2,315,268
Port Pirie	5,505,895	631,904		6,137,799
Prospect	592,000	280,355	418,000	1,290,355
Renmark Paringa	2,837,583	300,327		3,137,910
Robe	41,015	150,143		191,158
Roxby Downs	488,395	86,312		574,707
Salisbury	8,438,969	2,159,001		10,597,970
Southern Mallee	1,294,675	549,086		1,843,761
Streaky Bay	1,793,250	639,642		2,432,892
Tatiara	3,229,374	760,565	270,000	4,259,939
Tea Tree Gully	2,652,956	1,508,512		4,161,468
Tumby Bay	483,701	357,608		841,309
Unley	1,021,651	500,082		1,521,733
Victor Harbor	431,623	384,884	385,000	1,201,507
Wakefield	2,287,525	725,549		3,013,074
Walkerville	215,439	106,774		322,213
Wattle Range	3,215,572	736,921		3,952,493
West Torrens	1,650,828	841,787		2,492,615
Whyalla	5,757,122	500,081		6,257,203
Wudinna	1,556,443	542,581		2,099,024
Yankalilla	228,366	228,680		457,046
Yorke Peninsula	1,266,892	1,122,858	1,950,000	4,339,750
Outback Communities Authority	2,012,416	-		2,012,416
Anangu Pitjantjatjara Yankunytjatjara	1,592,352	207,928		1,800,280
Gerard Community Council Aboriginal Corporatior	62,146	27,701		89,847
Maralinga Tjarutja	126,295	74,391		200,686
Nipapanha Community Aboriginal Corporation	39,864	27,581		67,445
Yalata Anangu Aboriginal Corporation	223,683	59,894		283,577
STATE TOTAL	157,971,709	47,023,383	8,303,000	213,298,092

Appendix 2 - Road Lengths by Council by Surface Type as at 30 June 2024

(Road length data includes laneways)

Council name	Sealed	Formed	Unformed	TOTAL
Adelaide	124	0	0	124
Adelaide Hills	620	394	7	1,022
Adelaide Plains	196	658	129	983
Alexandrina	572	785	39	1,397
Barossa	380	538	71	989
Barunga West	75	754	98	928
Berri Barmera	305	101	75	481
Burnside	242	3	0	245
Campbelltown	255	0	0	255
Ceduna	81	1378	257	1,715
Charles Sturt	593	0	0	594
Clare & Gilbert Valleys	252	1399	187	1,838
Cleve	119	1315	115	1,549
Cooper Pedy	34	146	259	440
Coorong	376	1514	1	1,891
Copper Coast	301	526	84	911
Elliston	67	951	136	1,155
Flinders Ranges	50	877	336	1,262
Franklin Harbour	100	650	37	788
Gawler	199	19	2	221
Goyder	167	2300	543	3,010
Grant	553	722	278	1,554
Holdfast Bay	179	0	0	179
Kangaroo Island	271	1070	70	1,411
Karoonda East Murray	130	1121	48	1,299
Kimba	100	979	636	1,716
Kingston	127	563	20	711
Light	287	1122	55	1,464
Lower Eyre	149	1113	83	1,346
Loxton Waikerie	441	1667	198	2,306
Marion	484	0	0	484
Mid Murray	378	2035	976	3,388
Mitcham	409	5	1	415
Mount Barker	431	369	30	830
Mount Gambier	233	1	0	235
Mount Remarkable	114	1522	433	2,069

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Council name	Sealed	Formed	Unformed	TOTAL
Murray Bridge	493	468	22	983
Naracoorte Lucindale	475	1107	36	1,618
Northern Areas	145	1784	274	2,204
Norwood, Payneham & St. Pete	173	0	0	173
Onkaparinga	1344	202	4	1,550
Orroroo Carrieton	60	870	697	1,628
Peterborough	40	805	386	1,231
Playford	849	83	6	939
Port Adelaide Enfield	705	4	0	709
Port Augusta	197	123	92	412
Port Lincoln	153	6	2	161
Port Pirie	335	994	39	1,368
Prospect	91	0	0	91
Renmark Paringa	315	134	40	489
Robe	43	337	56	437
Roxby Downs	36	4	0	41
Salisbury	836	5	0	841
Southern Mallee	132	1057	144	1,332
Streaky Bay	110	1408	219	1,737
Tatiara	536	1136	245	1,916
Tea Tree Gully	579	10	6	595
Tumby Bay	61	922	98	1,081
Unley	171	0	0	171
Victor Harbor	262	119	0	381
Wakefield	212	2388	86	2,687
Walkerville	36	0	0	36
Wattle Range	540	1359	546	2,445
West Torrens	293	0	0	293
Whyalla	230	121	3	353
Wudinna	118	1248	321	1,686
Yankalilla	133	363	48	544
Yorke Peninsula	526	3135	239	3,900
TOTAL	19,626	46,793	8,815	75,235

Appendix 3 – Cost Relativity Indices - 2025-26 FA Grants

	Sealed Built-up Roads	Sealed Non-Built- up Roads	Unsealed Built-up Roads	Unsealed Non-Built- up Roads	Unformed Roads	Waste Managemen t	Stormwater Maintenanc e
Adelaide	1.02	0.97	1.00	1.00	1.00	0.98	0.99
Adelaide Hills	1.04	1.08	1.17	1.08	1.14	0.98	0.92
Adelaide Plains	0.85	0.91	0.98	0.98	1.00	1.07	0.94
Alexandrina	0.91	0.98	1.01	1.03	1.04	1.01	0.91
Barossa	1.00	1.03	1.03	1.03	1.05	1.07	0.92
Barunga West	0.87	0.93	0.98	0.98	1.00	1.02	0.90
Berri Barmera	1.05	0.99	1.00	1.05	1.05	1.03	0.92
Burnside	1.14	0.97	0.99	0.93	0.90	0.98	0.95
Campbelltown	1.25	0.97	1.00	1.00	1.00	0.99	0.94
Ceduna	0.89	0.95	1.01	1.01	1.00	1.02	0.90
Charles Sturt	0.93	0.98	1.00	1.00	1.00	0.98	1.08
Clare & Gilbert Valleys	1.02	0.98	0.99	1.00	1.04	1.00	0.92
Cleve	0.87	0.93	0.98	0.98	1.00	1.03	0.94
Coober Pedy	0.90	0.95	0.98	0.98	1.00	1.12	0.84
Coorong	0.90	0.95	1.00	1.00	1.02	1.05	0.94
Copper Coast	0.87	0.93	0.98	0.98	1.00	1.01	0.92
Elliston	0.84	0.84	0.96	0.95	0.92	1.15	0.94
Flinders Ranges	0.87	1.05	0.97	0.94	0.92	1.02	0.87
Franklin Harbour	0.87	0.93	0.99	0.98	1.00	1.02	0.93
Gawler	0.90	1.00	1.01	1.04	1.11	0.99	0.97
Goyder	0.89	0.91	0.99	0.99	1.00	1.06	0.89
Grant	0.88	0.87	0.98	0.94	0.93	1.08	0.95
Holdfast Bay	1.09	0.99	1.00	1.00	1.00	0.98	1.07
Kangaroo Island	0.94	0.99	1.00	1.03	0.99	1.07	0.91
Karoonda East Murray	0.88	0.91	0.98	0.98	0.99	1.07	0.87
Kimba	0.88	0.93	0.98	0.99	1.00	0.99	0.92
Kingston	1.03	1.03	1.00	0.96	1.06	1.00	0.94
Light	0.85	0.95	0.98	0.99	1.02	1.07	0.97
Lower Eyre	0.91	0.95	0.98	0.99	1.00	1.07	0.94
Loxton Waikerie	0.88	0.99	0.98	0.98	0.98	1.08	0.90
Marion	1.09	0.97	0.98	0.98	1.00	0.98	0.97
Mid Murray	1.05	1.09	1.09	1.03	1.02	1.10	0.88
Mitcham	1.12	0.99	0.94	0.98	1.01	0.99	0.95
Mount Barker	0.97	1.00	0.98	1.00	1.03	1.01	0.99
Mount Gambier	0.81	0.80	0.99	0.89	0.90	0.99	1.00
Mount Remarkable	0.89	0.94	0.99	0.99	0.99	1.04	0.87
Murray Bridge	0.86	1.01	1.00	1.01	1.03	1.01	0.97
Naracoorte Lucindale	0.97	1.12	1.03	1.07	1.18	1.02	0.94
Northern Areas	0.89	0.92	1.01	1.01	1.01	1.04	0.91
Norwood, Payneham & St Peters	1.19	0.97	1.00	1.00	1.00	0.99	0.94
Onkaparinga	1.00	1.05	0.98	1.02	1.06	0.99	0.98
Ororoo Carrieton	0.87	0.91	0.98	0.97	0.96	1.05	0.85
Peterborough	0.88	0.92	1.00	1.00	0.96	1.00	0.89
Playford	1.10	1.03	1.06	1.01	1.05	0.99	1.08
Port Adelaide Enfield	1.06	0.98	1.18	1.00	1.00	0.99	1.15
Port Augusta	0.87	0.91	0.98	0.98	1.00	1.01	0.92
Port Lincoln	0.78	0.90	0.95	0.99	0.95	1.00	0.97
Port Pirie	0.88	0.92	1.00	1.01	1.00	0.99	1.07
Prospect	0.97	0.98	1.00	1.00	1.00	0.98	0.98
Renmark Paringa	1.22	1.21	1.20	1.08	1.09	1.06	0.98
Robe	0.98	0.95	0.98	1.04	1.08	0.98	0.94
Roxby Downs	0.89	0.90	0.99	0.98	1.00	0.99	0.91
Salisbury	1.05	0.96	1.12	1.05	1.00	1.00	1.01
Southern Mallee	0.89	0.95	1.01	1.00	0.97	1.03	0.90
Streaky Bay	0.77	0.82	0.95	0.95	0.97	1.10	0.90
Tatiara	1.06	1.08	1.15	1.04	1.05	1.02	0.92
Tea Tree Gully	1.08	1.08	1.07	1.01	1.08	0.99	0.95
Tumby Bay	0.89	0.93	1.01	1.01	1.00	1.00	0.94
Unley	1.27	0.98	1.00	1.00	1.00	0.98	0.97
Victor Harbor	0.88	0.95	0.94	0.98	0.92	1.00	0.99
Wakefield	0.88	0.91	1.00	1.01	1.00	1.02	0.92
Walkerville	1.06	0.97	1.00	1.00	1.00	0.99	0.96
Wattle Range	0.98	1.16	1.00	1.04	1.11	1.00	0.98
West Torrens	0.94	0.98	1.00	1.00	1.00	0.98	1.07
Whyalla	0.85	0.89	1.00	1.01	1.00	1.00	0.98
Wudinna	0.88	0.93	1.00	0.98	0.99	1.00	0.88
Yankalilla	1.00	1.09	0.99	1.02	1.05	1.02	0.98
Yorke Peninsula	0.87	0.89	0.99	0.99	0.97	1.06	0.94

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Appendix 4 – Revenue Relativity Index – 2025-26 FA Grants

	SEIFA Index of Economic- Resources	SEIFA Index Score Centred Around 1
Adelaide	856	0.8786346
Adelaide Hills	1083	1.1119897
Adelaide Plains	1040	1.0682075
Alexandrina	1007	1.0335931
Barossa	1025	1.0523893
Barunga West	966	0.9917291
Berri Barmera	929	0.9533822
Burnside	1050	1.0779431
Campbelltown	990	1.0160136
Ceduna	928	0.9527880
Charles Sturt	969	0.9947321
Clare & Gilbert Valleys	994	1.0208470
Cleve	988	1.0147155
Coober Pedy	832	0.8542614
Coorong	956	0.9813291
Copper Coast	950	0.9757032
Elliston	962	0.9876693
Flinders Ranges	944	0.9697293
Franklin Harbour	970	0.9958838
Gawler	968	0.9939063
Goyder	957	0.9830184
Grant	1055	1.0833730
Holdfast Bay	999	1.0260622
Kangaroo Island	982	1.0083098
Karoonda East Murray	975	1.0010085
Kimba	1007	1.0338627
Kingston	987	1.0131158
Light	1055	1.0835148
Lower Eyre	1037	1.0651884
Loxton Waikerie	967	0.9929930
Marion	974	0.9995656
Mid Murray	952	0.9775354
Mitcham	1050	1.0777149
Mount Barker	1038	1.0656298
Mount Gambier	928	0.9533145
Mount Remarkable	990	1.0165944
Murray Bridge	923	0.9480429
Naracoorte Lucindale	986	1.0128320
Northern Areas	975	1.0015441
Norwood, Payneham & St Peters	974	0.9999263
Onkaparinga	991	1.0171129
Orroroo Carrieton	1000	1.0266824
Peterborough	853	0.8760266
Playford	911	0.9356456
Port Adelaide Enfield	937	0.9616761
Port Augusta	892	0.9155728
Port Lincoln	936	0.9607382
Port Pirie	902	0.9257621
Prospect	1000	1.0270284
Renmark Paringa	949	0.9744016
Robe	1006	1.0328889
Roxby Downs	1010	1.0368989
Salisbury	945	0.9701269
Southern Mallee	985	1.0115432
Streaky Bay	977	1.0029216
Tatiara	1004	1.0309357
Tea Tree Gully	1016	1.0434541
Tumby Bay	979	1.0048575
Unley	1014	1.0406057
Victor Harbor	970	0.9961773
Wakefield	957	0.9827611
Walkerville	1035	1.0627310
Wattle Range	963	0.9888023
West Torrens	960	0.9853690
Whyalla	879	0.9028891
Wudinna	987	1.0133166
Yankalilla	991	1.0178030
Yorke Peninsula	961	0.9866777

Appendix 5 – Units of Measure by Function (Revenue) for 2025-26

Unit of Measure:	Residential	Commercial	Industrial	Rural	Other
Adelaide	327,932	491,596	2,949	0	27,583
Adelaide Hills	319,557	10,918	1,596	77,808	11,107
Adelaide Plains	188,828	4,059	1,740	123,944	18,079
Alexandrina	312,846	10,036	2,444	86,790	16,902
Barossa	188,581	18,067	11,429	70,540	7,613
Barunga West	185,489	5,830	2,284	717,516	9,498
Berri Barmera	121,577	16,615	5,538	25,636	5,563
Burnside	597,961	29,173	301	569	13,120
Campbelltown	334,939	12,560	1,366	106	9,767
Ceduna	100,829	21,776	1,491	68,515	8,661
Charles Sturt	326,179	30,789	5,707	13	7,817
Clare & Gilbert Valleys	148,985	15,944	3,854	316,792	9,184
Cleve	87,033	16,166	1,387	603,395	4,670
Cooper Pedy	60,375	20,123	1,467	0	4,193
Coorong	129,356	19,757	1,301	528,098	15,394
Copper Coast	230,291	16,831	1,939	55,260	14,074
Elliston	144,118	16,393	1,340	569,513	22,317
Flinders Ranges	90,590	10,279	805	124,807	7,536
Franklin Harbour	133,283	13,897	15,432	101,057	13,080
Gawler	196,845	17,596	1,110	6,402	8,719
Goyder	91,907	6,124	1,161	493,080	8,355
Grant	155,033	4,464	5,313	402,119	10,175
Holdfast Bay	503,606	39,099	2,067	0	10,307
Kangaroo Island	247,002	20,678	2,505	313,480	39,705
Karoonda East Murray	60,282	11,982	2,869	448,377	12,164
Kimba	49,772	18,160	1,678	480,979	3,266
Kingston	247,635	16,824	2,072	845,408	35,841
Light	166,357	9,563	8,866	144,115	9,568
Lower Eyre	183,788	8,868	2,401	400,760	21,548
Loxton Waikerie	131,278	9,104	3,733	116,136	5,908
Marion	299,554	25,243	2,454	99	7,533
Mid Murray	221,846	9,227	2,721	125,456	31,803
Mitcham	412,711	18,784	2,938	986	11,645
Mount Barker	245,107	20,606	3,122	45,123	13,650
Mount Gambier	154,607	27,593	7,772	888	6,782
Mount Remarkable	100,366	8,071	749	354,399	12,204
Murray Bridge	133,048	20,554	11,096	42,480	10,564
Naracoorte Lucindale	109,539	15,735	4,781	515,711	6,711
Northern Areas	89,666	9,587	1,465	590,513	10,403
Norwood, Payneham & St Pete	460,270	80,743	4,491	25	17,283
Onkaparinga	260,375	14,462	3,782	11,398	6,687
Orroroo Carrieton	75,597	6,386	775	382,493	3,643
Peterborough	66,349	7,556	978	94,394	4,654
Playford	145,195	15,966	1,755	14,369	7,140
Port Adelaide Enfield	238,198	40,903	23,569	11	9,085
Port Augusta	91,674	14,873	2,630	4,433	5,824
Port Lincoln	173,060	30,281	6,616	1,228	9,312
Port Pirie	93,695	12,929	3,419	60,011	4,728
Prospect	404,176	28,985	1,553	0	8,143
Renmark Paringa	138,285	13,195	6,367	59,777	6,657
Robe	786,548	53,124	20,548	662,332	80,315
Roxby Downs	101,084	10,873	2,338	0	3,550
Salisbury	200,090	26,570	8,356	1,336	6,231
Southern Mallee	67,409	13,319	4,720	590,419	4,871
Streaky Bay	174,534	18,256	3,281	244,515	31,567
Tatiara	92,009	13,820	6,059	585,366	5,262
Tea Tree Gully	275,926	16,055	1,953	1,310	5,332
Tumby Bay	161,300	17,396	2,521	594,007	14,972
Unley	553,592	48,308	1,252	0	13,912
Victor Harbor	343,606	24,491	1,963	34,187	16,718
Wakefield	93,758	11,590	2,030	443,524	6,832
Walkerville	648,394	26,414	0	0	17,149
Wattle Range	129,735	9,443	7,697	446,348	9,808
West Torrens	315,351	50,779	9,514	11	9,450
Whyalla	96,615	11,777	1,901	691	2,782
Wudinna	57,001	17,701	938	526,836	2,332
Yankalilla	420,742	13,790	1,436	149,173	35,392
Yorke Peninsula	257,501	11,026	1,520	631,829	21,524
State	274,117	31,405	5,472	44,871	9,696

Valuation per capita (incorporating the SEIFA index of Economic Resources) - Data sourced from Valuer General as at January each year (data from 2023, 2024 and 2025 averaged).

Appendix 6 – Units of Measure by Function (Expenditure) for 2025-26

Data sourced from Councils and the Australian Bureau of Statistics each year (data from 2023, 2024 and 2025 averaged).

Function:	Waste Management	Aged Care Services	Services to Families & Children	Health Inspection	Libraries	Sport, Recreation and Culture
Unit of Measure:	Number of Residential, Rural and Commercial (shop) Properties (3 Yr Average)	Population Aged > 65 years	Population Aged 0-14 years	Establishments to Inspect (3 Yr Average)	Estimated Resident Population	Population Aged 5-64 years
Adelaide	16,726	4,124	1,440	1,616	29,118	23,070
Adelaide Hills	17,122	8,591	7,442	801	42,368	31,231
Adelaide Plains	5,113	1,555	2,078	66	11,302	8,677
Alexandrina	18,078	10,095	4,248	445	30,887	19,004
Barossa	12,204	6,086	4,469	586	26,590	19,010
Barunga West	2,538	901	410	51	2,672	1,648
Berri Barmera	5,688	2,633	1,630	272	10,747	7,638
Burnside	20,459	11,007	7,800	371	47,810	34,524
Campbelltown	24,592	11,273	9,177	422	57,988	42,979
Ceduna	1,967	721	780	37	3,744	2,732
Charles Sturt	58,683	24,792	19,232	1,302	129,196	95,765
Clare & Gilbert Valleys	6,245	2,455	1,552	236	9,417	6,471
Cleve	1,351	433	338	31	1,757	1,227
Coober Pedy	1,295	471	171	62	1,526	1,013
Coorong	3,815	1,493	970	88	5,614	3,804
Copper Coast	10,722	5,340	2,247	212	16,299	9,958
Ellistown	998	216	206	28	1,053	779
Flinders Ranges	1,487	533	240	52	1,671	1,061
Franklin Harbour	1,012	414	216	16	1,359	873
Gawler	11,756	5,676	4,787	348	27,182	19,547
Goyder	4,104	1,192	640	75	4,135	2,763
Grant	5,141	1,821	1,437	77	9,140	6,817
Holdfast Bay	19,883	10,494	5,039	628	39,308	26,760
Kangaroo Island	4,119	1,457	839	130	5,167	3,393
Karoonda East Murray	938	301	156	46	1,026	680
Kimba	801	242	215	28	1,064	770
Kingston	2,144	771	293	40	2,406	1,542
Light	7,522	2,720	3,196	308	17,028	13,059
Lower Eyre	3,285	1,268	1,180	53	6,237	4,560
Loxton Walkerie	7,188	3,176	2,019	285	11,949	8,125
Marion	43,869	18,402	15,932	657	99,821	74,521
Mid Murray	8,484	2,958	1,243	191	9,593	6,196
Mitcham	28,059	14,435	11,825	631	70,484	51,674
Mount Barker	18,200	7,492	8,209	898	43,619	32,155
Mount Gambier	13,528	5,949	5,029	607	27,888	20,306
Mount Remarkable	2,651	933	401	50	2,873	1,826
Murray Bridge	11,169	5,133	3,842	223	23,257	16,567
Naracoorte Lucindale	5,644	1,806	1,662	92	8,901	6,604
Northern Areas	3,801	1,257	878	65	4,667	3,146
Norwood, Payneham & St Peters	19,593	8,042	5,455	605	40,062	29,382
Onkaparinga	78,453	36,345	31,991	1,641	182,821	134,456
Orroroo Carrieton	1,193	262	148	35	890	588
Peterborough	1,534	541	223	29	1,682	1,086
Playford	44,624	13,270	24,571	626	111,135	85,787
Port Adelaide Enfield	61,024	21,644	22,864	1,443	141,042	108,786
Port Augusta	6,846	2,528	2,632	109	14,453	11,127
Port Lincoln	7,198	3,184	2,722	211	15,037	10,975
Port Pirie	9,434	4,098	3,036	233	17,637	12,614
Prospect	10,056	3,494	3,866	219	23,309	18,416
Renmark Paringa	5,158	2,341	1,646	220	10,173	7,224
Robe	2,076	478	211	49	1,611	1,042
Roxby Downs	1,888	74	1,046	26	4,089	3,666
Salisbury	58,600	23,312	28,417	1,097	150,272	116,808
Southern Mallee	1,528	479	330	33	2,012	1,431
Streaky Bay	1,788	584	454	22	2,278	1,549
Tatiara	4,066	1,403	1,256	77	7,071	5,273
Tea Tree Gully	42,726	21,182	17,809	836	104,437	76,986
Tumby Bay	2,065	914	502	35	2,948	1,839
Unley	18,385	8,753	5,976	626	40,327	29,415
Victor Harbor	10,448	7,152	2,095	182	17,124	9,213
Wakefield	4,926	1,593	1,317	96	6,985	5,005
Walkerville	3,902	1,962	1,273	62	8,562	6,091
Wattle Range	8,313	3,108	1,974	80	12,319	8,572
West Torrens	29,765	11,175	9,318	757	65,738	50,026
Whyalla	11,385	4,156	3,917	205	21,864	16,569
Wudinna	946	264	211	15	1,168	856
Yankalilla	4,869	2,095	836	116	6,186	3,754
Yorke Peninsula	12,334	4,353	1,692	188	12,150	7,129
Total	877,503	369,405	311,256	22,000	1,872,245	1,378,145

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Function:	Sealed Built Up Roads	Sealed Non Built Up Roads	Sealed Built-Up Roads (Footpaths, kerbing, street lighting etc)	Unsealed Built Up Roads	Unsealed Non Built Up Roads	Unformed Roads
Unit of Measure:	Sealed Built Up Kms	Sealed Non Built Up Kms	Sealed Built Up Kms	Unsealed Built Up Kms	Unsealed Non Built Up Kms	Unformed Kms
Adelaide	120	0	120	0	0	0
Adelaide Hills	220	397	220	3	390	7
Adelaide Plains	111	85	111	32	626	129
Alexandrina	266	304	266	19	766	39
Barossa	165	215	165	8	530	71
Barunga West	34	41	34	6	748	98
Berri Baramba	72	230	72	1	88	75
Burnside	233	0	233	0	3	0
Campbelltown	255	0	255	0	0	0
Ceduna	46	35	46	4	1,374	257
Charles Sturt	587	0	587	0	0	0
Clare & Gilbert Valleys	78	174	78	16	1,383	187
Cleve	24	94	24	6	1,308	115
Coober Pedy	31	3	31	48	99	259
Coorong	56	320	56	14	1,500	1
Copper Coast	202	98	202	44	483	84
Elliston	22	45	22	8	943	136
Flinders Ranges	28	22	28	6	871	336
Franklin Harbour	20	80	20	0	650	37
Gawler	163	35	163	2	15	2
Goyder	60	108	60	23	2,277	543
Grant	34	519	34	2	720	278
Holdfast Bay	172	0	172	0	0	0
Kangaroo Island	47	223	47	44	1,026	70
Karoonda East Murray	10	120	10	5	1,116	48
Kimba	12	88	12	10	970	636
Kingston	38	88	38	4	559	20
Light	105	182	105	6	1,115	55
Lower Eyre	50	100	50	13	1,100	83
Loxton Waikerie	86	355	86	16	1,651	198
Marion	483	0	483	0	0	0
Mid Murray	81	295	81	27	2,008	976
Mitcham	389	17	389	0	0	1
Mount Barker	254	177	254	5	364	30
Mount Gambier	219	14	219	0	1	0
Mount Remarkable	29	85	29	13	1,509	433
Murray Bridge	153	339	153	5	462	22
Naracoorte Lucindale	76	398	76	5	1,102	36
Northern Areas	68	77	68	25	1,759	274
Norwood, Payneham & St Peters	160	0	160	0	0	0
Onkaparinga	1,087	250	1,087	8	194	4
Orroroo Carrieton	19	41	19	7	863	697
Peterborough	31	8	31	7	799	386
Playford	598	247	598	0	83	6
Port Adelaide Enfield	701	0	701	4	0	0
Port Augusta	143	54	143	25	98	92
Port Lincoln	146	7	146	3	3	2
Port Pirie	193	142	193	16	977	39
Prospect	87	0	87	0	0	0
Renmark Paringa	53	260	53	8	124	40
Robe	30	13	30	1	336	56
Roxby Downs	31	6	31	0	4	0
Salisbury	810	23	810	2	3	0
Southern Mallee	25	107	25	7	1,049	144
Streaky Bay	52	58	52	10	1,398	219
Tatiara	87	448	87	7	1,129	245
Tea Tree Gully	563	16	563	2	8	6
Tumby Bay	33	28	33	7	915	98
Unley	163	0	163	0	0	0
Victor Harbor	159	103	159	5	114	0
Wakefield	73	139	73	9	2,379	86
Walkerville	35	0	35	0	0	0
Wattle Range	149	391	149	25	1,331	546
West Torrens	290	0	290	0	0	0
Whyalla	202	25	202	5	48	3
Wudinna	18	100	18	15	1,233	321
Yankalilla	56	77	56	2	360	48
Yorke Peninsula	196	330	196	41	3,093	239
Total	11,289	8,238	11,289	637	46,059	8,815

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Function:	Stormwater Drainage - Maintenance	Community Support	Jetties, Wharves, Marinas & Boat Ramps	Public Order and Safety	Planning & Building Control	Bridges
Unit of Measure:	No. of Urban, Industrial & Commercial Properties (excluding exempt)	Population x CRI (SEIFA Index of Advantage/ Disadvantage) (3 Yr Average)	Number of Jetties, Wharves, Marinas & Boat Ramps	Total Number of Properties (3 Yr Average)	Number of New Developments & Additions (3 Yr Average)	Number of Bridges
Adelaide	23,781	25,151	0	24,665	852	16
Adelaide Hills	14,591	37,668	0	19,201	1,155	32
Adelaide Plains	3,789	11,185	3	6,154	504	4
Alexandrina	15,610	30,940	23	21,226	1,254	40
Barossa	10,596	26,041	0	13,926	728	52
Barunga West	1,683	2,777	3	3,093	115	0
Berri Baramba	5,064	11,633	7	6,804	168	0
Burnside	21,110	40,792	0	21,796	947	1
Campbelltown	25,015	54,489	0	26,119	876	35
Ceduna	1,672	3,862	6	2,728	50	0
Charles Sturt	61,183	123,959	0	63,446	2,333	6
Clare & Gilbert Valleys	4,192	9,458	0	7,661	274	30
Cleve	823	1,790	3	1,837	36	2
Coober Pedy	1,386	1,712	0	1,990	7	6
Coorong	2,479	5,931	7	5,269	164	0
Copper Coast	10,430	17,228	3	13,227	678	0
Elliston	626	1,061	3	1,621	34	0
Flinders Ranges	878	1,782	0	2,200	47	0
Franklin Harbour	791	1,401	5	1,376	38	1
Gawler	11,820	27,731	0	12,988	742	11
Goyder	1,768	4,366	0	5,153	88	6
Grant	2,812	8,985	4	6,134	277	1
Holdfast Bay	20,681	35,693	19	21,369	792	4
Kangaroo Island	3,006	5,212	7	6,200	262	23
Karoonda East Murray	349	1,064	0	1,510	24	0
Kimba	437	1,042	0	1,098	21	0
Kingston	1,561	2,461	3	2,979	96	0
Light	5,649	16,443	0	8,869	537	19
Lower Eyre	2,485	6,078	7	4,605	190	2
Loxton Waikerie	5,394	12,460	14	9,236	262	0
Marion	44,961	95,732	0	46,603	1,666	3
Mid Murray	6,093	10,350	36	11,752	483	18
Mitcham	28,848	61,978	0	30,058	1,516	21
Mount Barker	16,895	40,772	0	20,943	1,411	42
Mount Gambier	14,398	30,004	1	15,446	64	0
Mount Remarkable	1,372	2,950	2	3,741	417	4
Murray Bridge	9,899	25,327	19	13,062	528	7
Naracoorte Lucindale	3,408	9,098	1	6,830	165	40
Northern Areas	2,030	4,767	0	4,824	123	19
Norwood, Payneham & St Peters	21,195	35,751	0	21,787	814	3
Onkaparinga	79,106	184,004	2	85,525	3,219	57
Orroroo Carrieton	409	879	0	1,689	17	0
Peterborough	1,063	2,000	0	1,950	23	9
Playford	43,570	120,322	0	49,517	3,049	29
Port Adelaide Enfield	64,971	140,703	0	68,590	2,434	0
Port Augusta	7,158	15,807	3	8,357	183	7
Port Lincoln	7,908	15,829	9	8,834	206	1
Port Pirie	8,824	19,458	9	11,379	243	6
Prospect	10,395	20,930	0	10,626	394	0
Renmark Paringa	4,338	10,833	14	6,246	198	3
Robe	1,736	1,573	4	2,913	135	2
Roxby Downs	2,003	3,952	0	2,149	26	0
Salisbury	60,864	160,017	5	63,869	1,754	23
Southern Mallee	823	2,026	0	2,028	56	0
Streaky Bay	1,227	2,290	4	2,792	83	0
Tatiara	2,558	7,194	1	5,123	136	15
Tea Tree Gully	43,440	100,651	0	45,606	1,534	7
Tumby Bay	1,385	2,958	5	2,665	90	5
Unley	19,384	35,035	0	19,757	814	3
Victor Harbor	10,208	17,628	2	12,005	586	26
Wakefield	2,784	7,481	1	6,096	134	10
Walkerville	4,088	7,274	0	4,233	172	0
Wattle Range	5,329	13,036	2	10,118	295	0
West Torrens	31,632	61,690	0	32,541	1,107	16
Whyalla	11,778	24,157	4	12,549	264	0
Wudinna	515	1,160	0	1,366	19	0
Yankalilla	4,097	6,261	3	6,057	292	35
Yorke Peninsula	9,717	12,665	34	15,574	570	0
Total	852,072	1,844,937	278	999,680	38,770	702

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Function:	Environment and Coastal Protection	Airports & Authorised Landing Areas	Other Needs Assessment (Function 50)
Unit of Measure:	Estimated Resident Population	Number of Airports & Authorised Landing Areas	Total Derived Expenditure
Adelaide	29,118	0	28,100
Adelaide Hills	42,368	0	11,800
Adelaide Plains	11,302	0	178,600
Alexandrina	30,887	0	520,400
Barossa	26,590	0	443,300
Barunga West	2,672	0	96,500
Berri Barmera	10,747	0	578,400
Burnside	47,810	0	8,100
Campbelltown	57,988	0	18,700
Ceduna	3,744	1	766,200
Charles Sturt	129,196	0	86,700
Clare & Gilbert Valleys	9,417	0	274,700
Cleve	1,757	1	188,700
Coober Pedy	1,526	1	436,100
Coorong	5,614	2	156,800
Copper Coast	16,299	1	554,400
Elliston	1,053	2	170,800
Flinders Ranges	1,671	2	192,500
Franklin Harbour	1,359	1	167,400
Gawler	27,182	0	359,000
Goyder	4,135	0	174,500
Grant	9,140	1	849,900
Holdfast Bay	39,308	0	13,600
Kangaroo Island	5,167	1	872,600
Karoonda East Murray	1,026	0	30,800
Kimba	1,064	1	98,500
Kingston	2,406	1	178,500
Light	17,028	0	264,900
Lower Eyre	6,237	3	832,900
Loxton Waikerie	11,949	6	659,500
Marion	99,821	0	54,000
Mid Murray	9,593	0	232,100
Mitcham	70,484	0	17,700
Mount Barker	43,619	0	21,900
Mount Gambier	27,888	0	2,490,600
Mount Remarkable	2,873	1	191,400
Murray Bridge	23,257	0	438,900
Naracoorte Lucindale	8,901	2	618,000
Northern Areas	4,667	1	244,500
Norwood, Payneham & St Peters	40,062	0	9,400
Onkaparinga	182,821	0	147,200
Orroroo Carrieton	890	1	49,400
Peterborough	1,682	1	123,400
Playford	111,135	0	246,100
Port Adelaide Enfield	141,042	0	181,300
Port Augusta	14,453	1	1,172,200
Port Lincoln	15,037	0	2,029,600
Port Pirie	17,637	1	881,900
Prospect	23,309	0	9,100
Renmark Paringa	10,173	1	572,500
Robe	1,611	2	108,600
Roxby Downs	4,089	0	508,400
Salisbury	150,272	0	186,000
Southern Mallee	2,012	2	98,600
Streaky Bay	2,278	1	365,600
Tatiara	7,071	4	387,900
Tea Tree Gully	104,437	0	52,800
Tumby Bay	2,948	2	353,600
Unley	40,327	0	8,000
Victor Harbor	17,124	0	300,600
Wakefield	6,985	0	177,500
Walkerville	8,562	0	1,400
Wattle Range	12,319	1	988,400
West Torrens	65,738	0	32,700
Whyalla	21,864	1	1,790,000
Wudinna	1,168	1	168,100
Yankalilla	6,186	0	93,200
Yorke Peninsula	12,150	3	447,100
Total	1,872,245	50	25,012,600

Appendix 7 – Background of Financial Assistance Grants to Local Government

Annual reports of the interim State Grants Commission and the South Australian Local Government Grants Commission presented since 1976 have contained detailed information on the history of the provision of FA Grants to Local Government in Australia.

Further information particularly with regard to the general methodology is also available in the 1974, 1975, 1976 and 1977 reports of the Commonwealth Grants Commission dealing with financial assistance for Local Government, the Report of the National Inquiry into Local Government Finance (Self Report) published in 1985¹ and the 1991 report of the Commonwealth Grants Commission on the Distribution of General Purpose Grants for Local Government.²

The following is a summary of important events since the commencement of the Commonwealth's involvement in the provision of financial assistance to Local Government:

- *Commonwealth Grants Commission Act, 1973* – the Commonwealth Grants Commission was given the power to assess Financial Assistance Grants to Local Government with a view to promoting fiscal equalisation between regions. Applications for assistance under Section 96 of the Constitution could be made by 'approved regional organisations' of Local Government.
- *1974-75* - first Commonwealth general-purpose grant of \$56.345 million distributed to local government authorities on the basis of recommendations by the Commonwealth Grants Commission. South Australia received \$4.774 million or 8.4728 per cent of the total allocation.
- *1975-76* - \$79.908 million distributed by the Commonwealth Grants Commission. South Australia received \$6.785 million or 8.4910 per cent of the total allocation.
- *May 1976* - special report of the Commonwealth Grants Commission included recommendations on tax-sharing grants to Local Government.
- *Commonwealth Grants Commission Act, 1976* - Replaced the 1973 Act. Deleted reference to 'approved regional organisations'. Introduced new definition of a grant of assistance to a State or Local Government purposes.

¹ National Inquiry into Local Government Finance Report, AGPS, Canberra, 1985; Peter Self, Chairman

² Report on the Interstate Distribution of General Purpose Grants for Local Government, Commonwealth Grants Commission, AGPS, Canberra 1991

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- *Local Government (Personal Income Tax Sharing) Act, 1976* - Provided for continuation of general-purpose grants to Local Government with the level of funding being linked to Commonwealth personal income tax collections. Relevant percentages were:

1976 to 1978-79	1.52%
1979-80	1.75%
1980-81 to 1984-85	2.00%

South Australia's share of funds set at 8.5178 per cent from 1 July 1976.

Each State was required to establish a Local Government Grants Commission to make recommendations on the distribution of funds. Allowed for a per capita minimum grant to councils based on at least 30 per cent of funds, with the remaining funds to be allocated on a fiscal equalisation basis.

- *July 1976* - interim SA Grants Commission established to recommend allocation of \$11.925 million in South Australia for 1976-77.
- *October 1976 - South Australian Local Government Grants Commission Act, 1976* - Enacted 21 October 1976 and proclaimed 19 May 1977. The Commission's main function was to recommend on the distribution of grants.
- *May 1977* - special report by Commonwealth Grants Commission concerned with the interstate distribution of funds, which established an apportionment of funds between the States and increased the share of funds to South Australia to 8.6010 per cent from 1 July 1977.
- *May 1984* – the Federal Government set up National Inquiry into Local Government Finance, chaired by Professor Peter Self.
- *May 1985* - Commonwealth Local Government (Personal Income Tax Sharing) Act amended to provide for an increase in funding for 1985-86 based on the 1984-85 allocation adjusted for any changes in the Consumer Price Index in the year ended March 1986, plus a 2 per cent real increase.
- *October 1985* - Self Inquiry report presented to the Federal Government.
- *July 1986 - Local Government (Financial Assistance) Act, 1986* came into operation on 1 July 1986 and replaced the Local Government (Personal Income Tax Sharing) Act, 1976.

It embodied a number of the recommendations of the Self Inquiry and changed the basis of funding by the Commonwealth and included a requirement that each State develop and submit to the Federal Government by 1 July 1987 principles for the distribution of funds amongst local governing authorities.

South Australia's share of funds set at 8.5212 per cent for 1986-87 rising to 8.7890 per cent in 1988-89. Thereafter funds to be distributed between the States on an equal per capita basis using estimated resident populations at 31 December in the previous year.

Amended in June 1988 and June 1989 to provide new base funding levels for 1988-89 and 1989-90 respectively.

Amended in June 1991 to give effect to the Special Premiers' Conference decision to untie local roads funds and pay these through general purpose

grants, and to provide the Treasurer with a discretion to set base funding at a level consistent with the underlying growth in general revenue assistance to the States.

- *February 1991* – report by the Commonwealth Grants Commission on the Interstate Distribution of General Purpose Grants for Local Government.
- *May 1992* – *South Australian Local Government Grants Commission Act 1992* was assented to on 21 May 1992 and replaced the *South Australian Local Government Grants Commission Act 1976*.
- *July 1995 - Local Government (Financial Assistance) Act 1995* - Came into operation on 1 July 1995, replaced the Local Government (Financial Assistance) Act 1986 and embodied recommended arrangements contained in the Discussion Paper conducted as part of the review of the previous Act.

It retained horizontal fiscal equalisation (subject to a minimum grant entitlement) as the primary mechanism for grant distribution and an equal per capita interstate distribution and replaced state by state principles with a set of national principles prepared by the Commonwealth Minister. It provided for the making of an annual report to the Federal Parliament on the operation of the Act and the performance of councils including their efficiency and services provided for Aboriginal & Torres Strait Islander Communities.

- *April 1998* – the South Australian Local Government Grants Commission's comprehensive methodology review of the general-purpose grant calculation was completed. The revised methodology was used, albeit constrained to minus 10% and plus 20% change, for the first time for the 1998-99 allocations.
- *April 1999* – refinement of the South Australian methodology, as it relates to the differences between councils in the cost associated with the reconstruction and maintenance of roads, was completed. The newly calculated cost relativity indices (previously known as disability factors) were used in the calculation of the South Australian grant allocations for 1999-2000.
- *May 2000* – refinement of the South Australian methodology, in relation to road lengths. The Commission with the assistance of a consultant mapped all councils' roads into a Geographical Information System format. The newly calculated road lengths were used in the calculation of the South Australian grant allocations for 2001-2002.
- *June 2000* – the Federal Minister announced the review into the *Local Government (Financial Assistance) Act 1995*. The Commonwealth Grants Commission was commissioned to undertake the review. The final report was completed in June 2001.
- *June 2001* – the Commonwealth Minister received the report from the Commonwealth Grants Commission into the operations of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

- *June 2002* – the Federal Minister announced the ‘*Inquiry into Local Government and Cost Shifting*’. The inquiry was conducted by the House of Representatives Standing Committee on Economics, Finance and Public Administration and was requested to inquire into, and report upon, cost shifting onto Local Government by State Governments and the financial position of Local Government.

This included an examination of: Local Government’s current roles and responsibilities and current funding arrangements. It also included an assessment of the findings of the Commonwealth Grants Commission’s review of the *Local Government (Financial Assistance) Act 1995* of June 2001.

- *February 2003* – the House of Representatives Standing Committee on Economics, Finance and Public Administration, as part of its “*Inquiry into Local Government and Cost Shifting*’ issued a discussion paper entitled ‘At the Crossroads.’
- *October 2003* – the House of Representatives Standing Committee on Economics, Finance and Public Administration, “Rates and Taxes: A Fair Share for Responsible Local Government, Final Report.
- *March 2004* – the Prime Minister announced \$26.25 million (over three years) in financial assistance to Local Government in South Australia to supplement the Identified Local Road Grants. This was made up of \$4.25 million in 2004-05, \$9 million in 2005-06 and \$13 million in 2006-07.
- *June 2005* – the Federal Government released its response to the Report of the House of Representatives Standing Committee on Economics, Finance and Public Administration, *Rates and Taxes*.
- *August 2005 - Rising to the Challenge, Towards: Financially Sustainable Local Government in South Australia – final report. Overview and supporting analysis.* Commissioned by the SA Local Government Association with the support of Local Government.
- *September 2005* – Commonwealth Grants Commission asked by the Federal Government to review the interstate distribution of the Identified Local Road Grants
- *June 2006* – Commonwealth Grants Commission presented its report to the Federal Government into the interstate distribution of the Identified Local Road Grants.
- *November 2006* – issues Paper “*Review of the Interstate Distribution of Local Road Grants*” circulated by the Commonwealth Grants Commission.
- *January 2006* – submission by South Australia to the Commonwealth Grants Commission regarding the review of the interstate distribution of Local Road Grants.
- *June 2006* – the Commonwealth Grants Commission’s report to the Federal Government completed.
- *June 2007* – the Federal Government released its response to the Commonwealth Grants Commission Report.

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- *June 2007* – announcement of the continuation of the Roads to Recovery 2 program for the next four years (2005-06 to 2008-09). South Australia's share is worth over \$57 million indexed in line, to reflect the change in the Financial Assistance Grants.
- *July 2007* – the Commission's methodology review of the general-purpose grant calculation (inclusion of depreciation and additional expenditure functions) was completed. The revised methodology was used, albeit constrained to 0% no change and plus 10% change, for the first time for the 2007-08 allocations.
- *September 2007* – the Executive Officer and Staff of the Commission visited the Victorian Grants Commission to assess Victoria's "Balanced Budget" methodology against the "Direct Assessment" methodology used in South Australia. Outcomes of the assessment demonstrated clear similarities between the two methodologies.
- *March 2008* – the Commission undertook a project in conjunction with the Local Government to provide grant support (approximately \$8,000) to councils identified as needing assistance with the development of their Asset Management Plans.
- *June 2008* – the Commission's methodological review of the stormwater maintenance expenditure function was completed. The review re-assessed the cost driver for stormwater maintenance and the factors, which influence the costs associated with the maintenance of stormwater. The revised methodology was used for the 2008-09 allocations. Changes in grants were constrained to minus 1% and positive 10% as a result of the changes.
- *March 2009* – the Federal Government announced of the continuation of the third Roads to Recovery program for the next 5 years (2009-10 to 2013-14). South Australia's share over life of the program will exceed \$145 million and \$21 million was distributed by the Grants Commission under the Special Local Roads Program.
- *June 2009* – approximately one quarter of the 2009-10 Financial Assistance Grants were brought forward by the Federal Government and paid in 2008-09. Allocation of the early payment of the 2009-10 grants was based on the 2008-09 distribution.
- *May 2010* – the Commission completed an investigation into the effects of decreasing property valuations on councils affected by drought and reductions in the availability of water for irrigation. The Commission found that while councils in the Riverland region were affected by drought, no specific services had been provided by councils to address the issue. The Commission concluded that its current methodology accounted for decreased capacity to raise revenue a result of decreases in property values.
- *June 2010* – approximately one quarter of the 2010-11 Financial Assistance Grants were brought forward by the Federal Government and paid in 2009-10. Allocation of the early payment of the 2010-11 grants was based on the 2009-10 distribution.

- *May 2011* – the Commission’s investigation into the effects of growth within local government was completed. Commencing in 2009-10, the investigation looked at the effects of the State Government’s *30 Year Plan for Greater Adelaide* and its associated regional plans on population growth within local governing authorities. The investigations included consulting with councils to establish the costs associated with population increases, residential development, the need for increased infrastructure and services and the opportunities to raise additional revenue from expanding communities. The investigation also assessed the Commission’s current methodology to recognise growth within local government.
- *May 2011* – the Commission completed a review of the effects of including depreciation into its methodology for 2007-08 and associated withdrawal of capital expenditure from its methodology.
- *May 2011* – the Commission updated the unit of measure for the Sport and Recreation expenditure function calculation by increasing the population range from 5-49 years of age to 5-64 years of age.
- *May 2011* – the Commission completed a review on work undertaken in 2002-03 to assess the costs associated with the provision of airports and airstrips by local government. Investigations confirmed earlier work that the local government sector, on average, makes a profit from the provision of airstrips and airports.
- *May 2011* – the Commission reviewed the incorporation of Cost Relativity Indices into the expenditure function calculations for roads by revisiting its work from 2002-03. The Commission was able to confirm that there continues to be a lack of clear data available across the sector to measure traffic volumes. Investigations also found that the classification of roads can vary significantly across councils based on information obtained from a survey of council’s Asset Management Plans.
- *May 2011* – the Commission withdrew all calculations (on both the revenue and expenditure sides of the methodology) relating to libraries for a period of one year, based on inconsistencies found with libraries data.
- *May 2011* – the Commonwealth announced the extension of the Supplementary Local Road Funding for a further three years from 2011-12 to 2013-14, providing an additional \$50.9 million to South Australian councils.
- *June 2011* - approximately one quarter of the 2011-12 Financial Assistance Grants were brought forward by the Commonwealth and paid in 2010-11. Allocation of the early payment of the 2011-12 grants was based on the 2010-11 approved allocations.
- *May 2012* – for the second year, the Commission withdrew all calculations (on both the revenue and expenditure sides of the methodology) relating to libraries due to ongoing concerns over inconsistencies found with libraries data.

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- *May 2012* – as part of the 2012-13 Federal Budget, the Australian Government announced the continuation of the Roads to Recovery Program, providing \$1.75 billion over five years from 2014-15 to 2018-19 (\$350.0 million per annum).
- *June 2012* - approximately two quarters of the 2012-13 Financial Assistance Grants were brought forward by the Commonwealth and paid in 2011-12. Allocation of the early payment of the 2012-13 grants was based on the 2011-12 distribution.
- *August 2012* – the Commission commenced work on its first full review of its methodology since 1996-97. Terms of reference were established, and the Commission went out to open tender to appoint a suitable consultant. KPMG were appointed to undertake the review, and the review commenced in November 2012.
- *November 2012* – issues Paper “*Review into Improving the impact of Financial Assistance Grants on Local Government Financial Sustainability*” circulated by the Commonwealth Grants Commission.
- *February 2013* – the Commission presented its submission to the Commonwealth Grants Commission on the review of Financial Assistance Grants.
- *June 2013* - approximately two quarters of the 2013-14 Financial Assistance Grants were brought forward by the Commonwealth and paid in 2012-13. Allocation of the early payment of the 2013-14 grants was based on the 2012-13 distribution.
- *June 2013* – KPMG presented the final report of the Methodology Review and recommendations to the Commission.
- *May 2014* – as part of the 2014-15 Federal Budget, the Australian Government “paused” indexation (the annual increase in the National pool of funding based on changes in CPI and population) of the Financial Assistance Grants for a period of three years, commencing 1 July 2014.
- *May 2014* – the Australian Government elected not to renew the Supplementary Local Road Funding program to South Australia. The Supplementary Local Road Funding program was provided from 2004-05 to 2013-14, providing \$135.4 million to Local Governing Authorities in South Australia.
- *April 2015* – the Commission revised its business rules applied to valuation data provided by the SA Land Services Group following the launch of the new South Australian Integrated Land Information System (SAILIS).
- *May 2015* – the Commission completed its assessment of the Recommendations of the Methodology Review conducted by KPMG.
- *June 2015* – the Australian Government announced that in addition to the standard Roads to Recovery funding program running from 2014-15 to 2018-19, an additional \$1.105 billion would be provided to Local Governing Authorities during 2015-16 and 2016-17 as a result of the re-introduction of indexation of the Federal Fuel Excise.

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- *June 2015* - approximately two quarters of the 2015-16 Financial Assistance Grants were brought forward by the Commonwealth and paid in 2014-15. Allocation of the early payment of the 2015-16 grants was based on the 2014-15 approved allocations.
- *July 2015* – the Commission made changes to its methodology for the 2015-16 grant recommendations, including the re-introduction of revenue and expenditure assessments for Libraries using estimated resident population as the unit of measure and updating the unit of measure for the Waste Management expenditure function to include the number of commercial (shop) properties in the calculations.
- *May 2016* – the Commission completed the first stage of a review of its Other Needs Assessment (Function 50), making a number of changes for the 2016-17 grant recommendations. Changes included the removal of the capital city status allowance for the City of Adelaide, removal of the allowance for duplicated facilities, the creation of a new expenditure function to account for the removal of the Environment and Coastal Protection allowances in Function 50 and the removal of the Cultural and Tourism allowance from Function 50 and the inclusion of its net expenditure in the updated Sport, Recreation and Culture expenditure function.
- *May 2017* – as part of the 2017-18 Federal Budget, the Federal Government lifted the “pause” on indexation (the annual increase in the National pool of funding based on changes in CPI and population) of the Financial Assistance Grants for a period of three years.
- *May 2017* – as part of the 2017-18 Federal Budget, the Federal Government reinstated the Supplementary Local Road Funding program to South Australia. The Supplementary Local Road Funding program will provide \$20 million per year during 2017-18 and 2018-19.
- *June 2017* - approximately half of the 2017-18 Financial Assistance Grants were brought forward by the Federal Government and paid in 2016-17. Allocation of the early payment of the 2017-18 grants was based on the approved 2016-17 distribution.
- *January 2018* – full payment of the 2017-18 Supplementary Local Road Funding was paid to councils.
- *June 2018* - approximately half of the 2018-19 Financial Assistance Grants were brought forward by the Federal Government and paid in 2017-18. Allocation of the early payment of the 2018-19 grants was based on the approved 2017-18 distribution.
- *December 2018* – the Australian Government announced that the next Roads to Recovery funding program running from 2019-20 to 2023-24 would provide \$2 billion in funding to local government across Australia.
- *January 2019* – the South Australian Local Government Grants Commission, operating as the South Australian Local Government Boundaries Commission, commenced as the body responsible for the assessment of boundary change proposals under the *Local Government (Boundary Adjustment) Amendment Act 2017*.

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- *June 2019* – approximately half of the 2019-20 Financial Assistance Grants were brought forward by the Federal Government and paid in 2018-19. Allocation of the early payment of the 2019-20 grants was based on the approved 2018-19 distribution.
- *June 2019* – the Federal Government extended the Supplementary Local Road Funding Program to South Australia for a further two years – 2019-20 and 2020-21. \$40 million (\$20 million each year) was paid as a brought forward payment by the Federal Government in June 2019.

85 percent of the pool (\$34 million) was distributed to councils based on the approved distribution of the 2018-19 Identified Local Road Grants and 15 percent (\$6 million) was held by the Commission at the Local Government Finance Authority to be allocated as part of the 2019-20 and 2020-21 allocations of the Special Local Roads Program.
- *May 2020* – approximately half of the 2020-21 Financial Assistance Grants were brought forward by the Federal Government and paid in 2019-20. Allocation of the early payment of the 2020-21 grants was based on the approved 2019-20 distribution.
- *June 2020* – the Commission updated the methodology for the 2020-21 grant recommendations, updating the unit measure for the jetties and wharves expenditure assessment to include marinas and boat ramps and adding a new expenditure assessment to measure relative need in relation to airports and airstrips.
- *May 2021* – approximately half of the 2021-22 Financial Assistance Grants were brought forward by the Federal Government and paid in 2020-21. Allocation of the early payment of the 2021-22 grants was based on the approved 2020-21 approved allocations.
- *June 2021* – the Commission updated the methodology for the 2021-22 grant recommendations, removing the Other Special Needs allowance provided to councils recognising non-resident use of council services.
- *September 2021* – the Federal Government extended the Supplementary Local Road Funding Program to South Australia for a further two years – 2021-22 and 2022-23, providing \$20 million each year.
- *April 2022* - approximately three quarters of the 2022-23 Financial Assistance Grants were brought forward by the Federal Government and paid in 2021-22. Allocation of the early payment of the 2022-23 grants was based on the approved 2021-22 approved allocations.
- *May 2023* – the Federal Government extended the Supplementary Local Road Funding program for South Australia for a further three years from 2023-24 to 2025-26.
- *June 2023* – approximately 100% of the 2023-24 Financial Assistance Grants were brought forward by the Federal Government and paid in 2022-23. Allocation of the early payment of the 2023-24 grants were based on the preliminary recommendations of the Commission.

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- *June 2024* - approximately 85% of the 2024-25 Financial Assistance Grants were brought forward by the Federal Government and paid in 2023-24. Allocation of the early payment of the 2024-25 grants were based on the preliminary recommendations of the Commission.
- *July 2024* – the sixth round of the Commonwealth Roads to Recovery Program commenced and will run from 1 July 2024 to 30 June 2029. The pool of funding will progressively increase over the life of the program to \$4.35 billion, doubling the previous program by the end of the new program.

Appendix 8 – 2023-24 General Information, Supplementary Return & Financial Statements

The South Australian Local Government Grants Commission would like to extend its sincere thanks to the following councils who submitted their 2023-24 General Information, Supplementary Returns and their Audited Financial Statements by the due date of 30 November 2024 and thereby facilitated the timely determination of grants for 2025-26.

- | | |
|------------------------------|-----------------------------------|
| 1. Adelaide Hills | 23. Mount Gambier |
| 2. Barunga West | 24. Murray Bridge |
| 3. Burnside | 25. Naracoorte Lucindale |
| 4. Campbelltown | 26. Northern Areas |
| 5. Charles Sturt | 27. Norwood, Payneham & St Peters |
| 6. Clare and Gilbert Valleys | 28. Orroroo Carrieton |
| 7. Coober Pedy | 29. Playford |
| 8. Coorong | 30. Port Pirie |
| 9. Copper Coast | 31. Robe |
| 10. Elliston | 32. Salisbury |
| 11. Franklin Harbour | 33. Tatiara |
| 12. Gawler | 34. Tea Tree Gully |
| 13. Goyder | 35. Unley |
| 14. Grant | 36. Victor Harbor |
| 15. Holdfast Bay | 37. Walkerville |
| 16. Kimba | 38. Wattle Range |
| 17. Kingston | 39. West Torrens |
| 18. Lower Eyre Peninsula | 40. Whyalla |
| 19. Loxton Waikerie | 41. Wudinna |
| 20. Marion | 42. Yankalilla |
| 21. Mid Murray | 43. Yorke Peninsula |
| 22. Mount Barker | |

Appendix 9 – Audited Financial Statements 2024-25

**South Australian Local Government Grants
Commission**

Financial Statements

For the year ended 30 June 2025

South Australian Local Government Grants Commission
Certification of the Financial Statements
for the year ended 30 June 2025

We certify that the:

- Financial statements of the South Australian Local Government Grants Commission (The Commission):
 - are in accordance with the accounts and records of the Commission;
 - comply with relevant Treasurer’s Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Commission at the end of the financial year and the result of its operation and cash flows for the financial year.
- Internal controls employed by the Commission for the financial year over its financial reporting and its preparation of financial statements have been effective.



Alex Sgro
Acting Executive Officer
South Australian Local Government Grants Commission
Commission
25 September 2024



Robert Donaldson
Presiding Member
South Australian Local Government Grants
25 September 2024

South Australian Local Government Grants Commission
Statement of Comprehensive Income
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Intra-Government transfers	3.1	487	491
Resources received free of charge	3.2	38	22
Interest	3.3	59	72
Other Income	3.4	267	108
Total income		851	693
Expenses			
Employee related expenses	4.1	401	417
Supplies and services	4.2	410	263
Total expenses		811	680
Net result		40	13
Total comprehensive result		40	13

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

South Australian Local Government Grants Commission
Statement of Financial Position
As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.1	1 496	1 530
Receivables	5.2	155	100
Total current assets		1 651	1 630
Total assets		1 651	1 630
Current liabilities			
Employee related liabilities	6.2	41	50
Payables	6.1	25	42
Total current liabilities		66	92
Non-current liabilities			
Employee related liabilities	6.2	133	126
Total non-current liabilities		133	126
Total liabilities		199	218
Net assets		1 452	1 412
Equity			
Retained earnings		1 452	1 412
Total equity		1 452	1 412

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

South Australian Local Government Grants Commission
Statement of Changes in Equity
for the year ended 30 June 2025

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2023	1 399	1 399
Net result for 2023-24	13	13
Total comprehensive result for 2023-24	13	13
Balance at 30 June 2024	1 412	1 412
Net result for 2024-25	40	40
Total comprehensive result for 2024-25	40	40
Balance at 30 June 2025	1 452	1 452

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

South Australian Local Government Grants Commission
Statement of Cash Flows
for the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Intra-government transfers		487	491
Interest received		69	67
Net GST recovered from the Department for Housing and Urban Development		13	-
Other receipts		202	20
<i>Cash outflows</i>			
Employee related payments		(403)	(391)
Payments for supplies and services		(402)	(215)
Net cash from / (used in) operating activities		(34)	(28)
Net increase / (decrease) in cash and cash equivalents		(34)	(28)
Cash and cash equivalents at the beginning of the period		1 530	1 558
Cash and cash equivalents at the end of the period	5.1	1 496	1 530

SOUTH AUSTRALIAN LOCAL GOVERNMENT GRANTS COMMISSION

**Notes to and
Forming Part of the
Financial Statements**

For the Year Ended 30 June 2025

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South Australian Local Government Grants Commission

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

1. About the Local Government Grants Commission

The South Australian Local Government Grants Commission (the Commission) is a not-for-profit government entity established pursuant to the *South Australian Local Government Grants Commission Act 1992*, which prescribes its responsibilities in accordance with the provisions of the *Commonwealth Local Government (Financial Assistance) Act 1995*.

The Commission does not control any other entity and has no interests in unconsolidated structured entities. The Commission has not entered into any contractual arrangements which involve the sharing of control or significant influence over another entity.

The Commission has administered activities and resources. Transactions and balances relating to administered items are presented separately and are disclosed at note 8. Administered items are accounted for on the same basis as the Commission transactions.

1.1. Basis of Preparation

These financial statements are general purpose statements and have been prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

The financial statements have been prepared based on a twelve month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the notes to the financial statements.

Assets and liabilities that will be sold, consumed or realised as part of the normal operating cycle are classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

All financial assets and liabilities are measured at amortised cost.

Material accounting policies are set out throughout these notes.

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred, on a purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

The net amount of the GST receivable/payable to the ATO is not recognised as a receivable/payable in the Statement of Financial Position as the Commission is a member of an approved GST group of which the Department for Housing and Urban Development is responsible for the remittance and collection of GST.

South Australian Local Government Grants Commission

Notes to and forming part of the Financial Statements

For the year ended 30 June 2025

1.2. Objectives and programs

The Commission is responsible for making recommendations to the Minister for Local Government on the distribution of untied Commonwealth financial assistance grants to local governing authorities in South Australia in accordance with State and Federal legislative requirements. The Commission is also responsible for making recommendations on the distribution of the Supplementary Local Road Funding in accordance with the Project Agreement established between the Federal and State Government. The Commission also makes recommendations on the distribution of funding under the Special Local Roads Program, which includes a proportion of funding from the Identified Local Road Grants component of the Financial Assistance Grants, the Supplementary Local Road Funding and the Commonwealth's Roads to Recovery Program.

The Commission's grant recommendations under the three above mentioned programs form the basis of the administered items (revenue and expenditure) outlined in note 8. All Financial Assistance Grants and Supplementary Local Road Funding received by the State, and paid to eligible bodies by the Commission, is passed on in full. Funding provided under the Roads to Recovery Program is drawn down by the Commission when requested by councils with approved grants.

The Commission is also the body responsible for undertaking the assessment of boundary change proposals, overseeing investigations and making recommendations to the Minister in accordance with the requirements of the *Local Government Act 1999* and the Commission's Guidelines.

1.3. Changes to the Commission

The Commission transferred from the Department for Infrastructure and Transport to the Department for Housing and Urban Development effective 1 July 2024.

2. Board, committees and staff

2.1. Key Management Personnel

Key management personnel of the Commission include the Minister for Local Government, three Commission members and the Executive Officer who have responsibility for the strategic direction and management of the Commission.

Total compensation for the Commission's key management personnel in 2025 was \$184 581 (2024: \$185 667). Salaries and other benefits the Minister for Local Government receives are excluded from this total. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account via the Department of Treasury and Finance under section 6 the *Parliamentary Remuneration Act 1990*.

Transactions with Key Management Personnel and other related parties

There were no transactions with key management personnel and other related parties during the year.

2.2. Board and Committee members

Members during the 2024-25 financial year were:

Campana W A
Donaldson R T
Vickery E J

South Australian Local Government Grants Commission
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

2.2. Board and Committee members (continued)

Board and committee members Remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2025	2024
	No	No
\$0 - \$19 999	3	2
\$20 000 - \$39 999	-	1
Total number of members	3	3

The total remuneration received or receivable by members in 2025 was \$42 472 (2024: \$46 365). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

3. Income

3.1. Intra-government transfers

	2025	2024
	\$'000	\$'000
Intra-government transfers	487	491
Total intra-government transfers	487	491

Intra-government transfers are recognised as income on receipt.

3.2. Resources received free of charge

	2025	2024
	\$'000	\$'000
Accommodation	22	22
Audit fees	16	-
Total resources received free of charge	38	22

Resources received free of charge relate to accommodation provided by the Department for Housing & Urban Development. The Commission also receives audit services free of charge from the Audit Office of South Australia in relation to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

3.3. Interest Revenue

	2025	2024
	\$'000	\$'000
Interest from the Department of Treasury and Finance	59	72
Total interest	59	72

3.4. Other Income

	2025	2024
	\$'000	\$'000
Sundry recoveries	267	108
Total other income	267	108

Recoveries for project related expenditure and 2023-24 audit fees waived.

South Australian Local Government Grants Commission
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

4. Expenses

4.1. Employee Related Expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	275	264
Commission fees	42	48
Superannuation	40	38
Annual Leave	27	28
Long service leave	5	15
Skills and experience retention leave	-	4
Other staff related expenses	12	20
Total employee related expenses	401	417

Superannuation

The superannuation employment on-cost charge represents the Commission's contributions to superannuation plans in respect of current services of current staff.

Remuneration of staff

Remuneration of staff reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits, fringe benefits and any related fringe benefits tax.

No staff received remuneration greater than the base executive remuneration level during the year.

4.2. Supplies and Services

	2025	2024
	\$'000	\$'000
Service contracts	302	150
Service Level Agreement	33	31
Travel	25	33
Accommodation*	22	22
Audit fees**	16	15
Other	12	12
Total supplies and services	410	263

*Accommodation is provided free of charge by the Department for Housing and Urban Development.

**Audit services are provided free of charge by the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987*. No other services were provided by the Audit Office of South Australia.

South Australian Local Government Grants Commission
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

5. Financial Assets

5.1. Cash

	2025	2024
	\$'000	\$'000
Deposits at call with the Treasurer	1 496	1 530
Total cash	1 496	1 530

Cash is measured at nominal amounts. Deposits at call with the Treasurer earn a floating interest rate, based on daily banking deposit rates.

5.2. Receivables

	2025	2024
	\$'000	\$'000
Current		
Contractual receivables		
Receivables	153	88
Accrued Interest on deposits	2	12
Total contractual receivables	155	100
Total current receivables	155	100
Total receivables	155	100

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice, or the goods/services have been provided under a contractual arrangement. Receivables are non-interest bearing. Receivables are held with the objective of collecting contractual cash flows and they are measured at amortised cost.

Collectability of receivables is reviewed on an ongoing basis.

6. Liabilities

6.1. Payables

	2025	2024
	\$'000	\$'000
Current		
Accrued expenses	24	42
Creditors	1	-
Total current payables	25	42
Total payables	25	42

Payables and accrued expenses are recognised for amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature. Payables are measured at nominal amounts.

South Australian Local Government Grants Commission
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

6.2. Employee related liabilities

	2025	2024
	\$'000	\$'000
Current		
Annual leave	23	25
Long service leave	9	17
Employment on-costs	6	6
Skills and experience retention leave	2	2
Accrued salaries and wages	1	-
Total current staff related liability	41	50
Non-current		
Long service leave	121	114
Employment on-costs	12	12
Total non-current staff related liability	133	126
Total employee related liabilities	174	176

Staff benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term staff benefits are measured at present value and short-term staff benefits are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by staff up to the end of the reporting period using the projected unit credit method.

The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities.

AASB 119 Employee Benefits requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government bonds remains unchanged at 4.25%.

The long service leave liability has been allocated between current and non-current liabilities using the leave pattern history of previous years.

Employment On-Costs

Employment on-costs include payroll tax and superannuation contributions and are settled when the respective staff benefits that they relate to are discharged.

The Commission contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and other superannuation funds.

South Australian Local Government Grants Commission
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

As a result of an actuarial assessment performed by the Department of Treasury and Finance the proportion of long service leave taken as leave remains the same as the 2024 rate of 44% and the average factor for the calculation of employer superannuation on-costs has increased in 2025 to 12% (2024: 11.5%). These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year on employment on-costs and staff benefits expense are immaterial. The impact on future periods is impractical to estimate but is not expected to be material.

7. Outlook

7.1. Contingent Assets and Liabilities

The Commission is not aware of any contingent assets or liabilities as at 30 June 2025.

7.2. Events After the Reporting Period

No events after the reporting period to report.

8. Disclosures of Administered Items

South Australia receives grant funding from the Commonwealth based on recommendations by the Commission on the distribution of the funding which have been endorsed by the state minister for Local Government and approved by the Federal Minister. The Commission manages the distribution of the grant funding in full to eligible and approved bodies that have been approved by the Federal Minister for Local Government. Further details have been provided in note 1.2.

Statement of Administered Comprehensive Income

	Note	2025 \$'000	2024 \$'000
Administered Income			
Commonwealth Financial Assistance Grants	a)	145 275	189 860
Supplementary Local Road Funding Grants	a)	20 000	20 000
Commonwealth Roads to Recovery Grants	a)	10 376	6 475
Interest on cash deposits		208	52
Other Revenue	b)	1 462	20
Total administered income		177 321	216 407
Administered Expenses			
Commonwealth Financial Assistance Grants		147 945	190 687
Supplementary Local Road Funding Grants		20 000	20 000
Commonwealth Roads to Recovery Grants		10 376	6 475
Other Expenses	c)	67	983
Total administered expenses		178 388	218 145
Net Result		(1 067)	(1 738)
Total comprehensive result		(1 067)	(1 738)

South Australian Local Government Grants Commission
Notes to and forming part of the Financial Statements
For the year ended 30 June 2025

- a) Commonwealth funding is recognised on receipt.
- b) Other revenue relates to the return of unspent Special Local Roads Program funding upon the completion of a project. The commission recognises this on receipt or when a right to receive the unspent funds has been established.
- c) Other expenses relate to the payment of the unspent funds returned in b) to the South Australian Local Government Grants Commission.

8. Disclosures of Administered Items (continued)

Statement of Administered Financial Position

	2025	2024
	\$'000	\$'000
Administered Current Assets		
Cash	4 772	9 242
Receivables	1 340	-
Total Administered Current Assets	6 112	9 242
Administered Current Liabilities		
Payables	-	2 063
Total Administered Current Liabilities	-	2 063
Net Assets	6 112	7 179
Administered Equity		
Retained Earnings	6 112	7 179
Total Administered Equity	6 112	7 179

Statement of Administered Cash Flows

	2025	2024
	\$'000	\$'000
Cash Flows from Operating Activities		
<u>Cash Inflows</u>		
Commonwealth Grants	175 651	216 335
Interest Received	204	52
Other revenue	126	67
<u>Cash Outflows</u>		
Commonwealth Grants	(180 384)	(215 099)
Other expenses	(67)	(983)
Net cash (used in) / from operating activities	(4 470)	372
Net decrease / (increase) in cash and cash equivalents	(4 470)	372
Cash and cash equivalents at the beginning of the period	9 242	8 870
Cash and cash equivalents at the end of the period	4 772	9 242

INDEPENDENT AUDITOR'S REPORT



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Audit Office of South Australia

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To the Presiding Member
South Australian Local Government Grants Commission

Opinion

I have audited the financial report of the South Australian Local Government Grants Commission for the financial year ended 30 June 2025.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the South Australian Local Government Grants Commission as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member and the Acting Executive Officer.

Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the South Australian Local Government Grants Commission. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Executive Officer and the members of the Commission for the financial report

The Executive Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Executive Officer is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The members of the Commission are responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987*, I have audited the financial report of the South Australian Local Government Grants Commission for the financial year ended 30 June 2025.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control

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- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the South Australian Local Government Grants Commission's internal control
 - evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Executive Officer
 - conclude on the appropriateness of the Executive Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
 - evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Executive Officer and Presiding Member about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue
Deputy Auditor-General

Sep 25, 2025