LGAQ
LOCAL GOVERNMENT ASSOCIATION OF QUEENSLAND

23 December 2013

Public Infrastructure Inquiry
Productivity Commission
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Dear Commissioners

Submission to the *Public Infrastructure Inquiry*

The Local Government Association of Queensland (LGAQ) is pleased to provide this initial submission to the *Public Infrastructure Inquiry* (the Inquiry) in accordance with the terms of reference and the *Public Infrastructure Issues Paper* released 28 November 2013. LGAQ would also like to indicate its interest in participating in meetings or hearings conducted as part of the Inquiry and to comment on a draft report.

Queensland's 73 councils manage $76 billion of non-financial assets, with an average of $1.8 billion of assets being added to local governments' asset base each year for the past 6 years (ABS 5512, 2013). Local government provides, manages and maintains this asset base on behalf of communities, and this significant contribution supports regional and the national economies.

Road assets are a key component of this asset base. Queensland councils manage over 150,000 kilometres of road network and bridges, with an estimated value of $43 billion. Queensland councils spend over 33% of their annual budgets to maintain these assets, which in 2011-12 amounted to over $2.7 billion. The 2013 *National State of the Assets Report* (Australian Local Government Association) provides an overview of local government road assets across Australia.

The second most significant asset class for Queensland councils is water and waste water infrastructure, which has an estimated value of $25 billion (excluding approximately $6 billion of storm water assets). For 2011-12 approximately $11.4 billion of additional water and waste water assets were held by public enterprises operating in South East Queensland – Allconnex, Queensland Urban Utilities and Unitywater. Wide Bay Water also operates as a GOC and in 2012 operated $735 million of non-current assets. The share-holder councils of Allconnex decided to re-integrate their respective water operations from July 2012.

Numerous State and national based inquiries have demonstrated that providing, managing and maintaining this level of infrastructure places the local government sector under financial stress, which results in a backlog of infrastructure provision, maintenance and renewal (AEC et al 2013). Cost-shifting – including as a result of the withdrawal of funding, subsidies or services by another level of government – adds to the burden. Local government becomes a 'provider of last resort' for priority infrastructure and service needs of communities and a number of councils provide facilities for child care, education, health and housing.

A fundamental issue for the provision of public infrastructure is the ability to connect use or consumption of an asset with a revenue stream to the provider. These mechanisms, including direct pricing and 'user-pays' charges, can be constrained by regulatory, technical and practical barriers. LGAQ supports research to find solutions to these challenges, particularly for local government which has constrained revenue options. Current work being undertaken by the COAG Heavy Vehicle Charging and Investment (HVCI) Reform unit examining ways to implement a user pays scheme for heavy vehicle use of roads is noted as a useful example of work in this area.

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LGAQ notes that a number of recent papers – including the 2013 *State of Play: Australia's Key Economic Infrastructure Sectors* by Infrastructure Australia and the 2012 paper *Strong foundations for sustainable local infrastructure* by Ernst & Young – suggest alternative options for providing public infrastructure.

A number of Queensland councils with the capacity to service a loan currently use debt financing to provide certain infrastructure, and this is typically funded from general rates revenue and utility charges. Due to the scale and demand for some projects in the highly urbanised South East of the State, Brisbane City has entered into some joint venture projects utilising innovative joint ownership / management and tolling arrangements.

Queensland councils are supported in their assessment of whether to use debt financing by the Queensland Treasury Corporation (QTC), which undertakes a detailed review of council finances and also provides loan services to councils. QTC's services support the council decision process and reduce transaction costs for councils. The Queensland State Government also guarantees council loan borrowings.

On the cost side, LGAQ and its member councils continue to pursue 'value for money' procurement solutions including in delivering public infrastructure. LGAQ's LocalBuy provides procurement services to councils across Queensland to provide savings at the procurement stage. Expert infrastructure project management and procurement services are available through Local Government Infrastructure Services Pty Ltd (LGIS) to assist in effective management of project budgets and infrastructure project delivery.

LGAQ supports the Productivity Commission's work to investigate matters relevant to this Inquiry and to recommend approaches to prioritising infrastructure needs and funding options that will deliver services to meet needs across all communities. LGAQ is pleased to provide this submission and to make any further contribution. If you would like to discuss any of the comments please contact Simone Talbot, Manager - Advocacy - Infrastructure, Economics & Regional Development on 07 3000 2222.

Yours sincerely

Greg Hoffman PSM
GENERAL MANAGER – ADVOCACY

Submission to the

Inquiry into

Public Infrastructure: Provision, Funding, Financing and Costs

Productivity Commission

Local Government Association of Queensland

23 December 2013

Background

The Local Government Association of Queensland (LGAQ) is the peak body for local government in Queensland. It is a not-for-profit association setup solely to serve councils and their individual needs. LGAQ has been advising, supporting and representing local councils since 1896, allowing them to improve their operations and strengthen relationships with their communities. LGAQ does this by connecting councils to people and places that count; supporting their drive to innovate and improve service delivery through smart services and sustainable solutions; and delivering them the means to achieve community, professional and political excellence.

1. Terms of Reference and Local Government

Scope of the inquiry

In reporting on funding and financing and the scope for reducing costs for public infrastructure projects, the Commission is to analyse and develop findings on the following:

1. How infrastructure is currently funded and financed in Australia, including by the Commonwealth, the States and the private sector.

2. The rationale, role and objectives of alternative funding and financing mechanisms, including:
a. the full range of costs and benefits of different models
b. the issues and costs associated with the allocation of project risks, availability of finance, contracting arrangements and delivery models for construction projects
c. the disincentives to private sector investment
d. broad principles for the use of these funding and financing mechanisms
e. the roles of the Australian Government, the States and Territories, Local Government and the Private Sector in the implementation of these mechanisms, & the relationship between each of the parties
f. creation of revenue streams to attract private sector finance; for example, through user charging, availability payments etc.

3. Consider the financial risks to the Commonwealth posed by alternative funding and financing mechanisms, as well as their possible impact on the Budget and fiscal consolidation goals.

4. Examine the cost structure of major infrastructure projects in Australia, including where infrastructure project costs have increased considerably, compared with other countries.

5. Provide advice on ways to improve decision-making and implementation processes to facilitate a reduction in the cost of public infrastructure projects, including in relation to:
a. measures to improve flexibility and reduce complexity, costs and time for all parties
b. access to the market for domestic and international constructors, including barriers to entry, and what effect this has on construction costs
c. 'greenfield' infrastructure projects.

6. Comment on other relevant policy measures, including any non-legislative approaches, which would help ensure effective delivery of infrastructure services over both the short and long term.

LGAQ has confirmed with the Office of the Productivity Commission that the scope in point 1 extends to local government. As noted in our cover letter, Queensland's current 73 councils (to become 77 from 1 January 2014) manage $76 billion of non-financial assets, with an average of $1.8 billion of assets being added to local governments' asset base each year for the past 6 years (ABS 5512).

Road assets are a key component of this asset base. Queensland councils manage over 150,000 kilometres of road network and bridges, with an estimated value of $43 billion. Queensland councils spend over 33% of their annual budgets to maintain these assets, which in 2011-12 amounted to over $2.7 billion. The 2013 *National State of the Assets Report* (Australian Local Government Association) provides an overview of local government road assets across Australia.

The second most significant asset class for Queensland councils is water and waste water infrastructure, which has an estimated value of $25 billion (excluding approximately $6 billion of storm water assets). For 2011-12 approximately $11.4 billion of additional water and waste water assets were held by public enterprises operating in South East Queensland – Allconnex, Queensland Urban Utilities and Unitywater. The shareholder councils of Allconnex received approval to re-integrate their respective water operations from July 2012. Wide Bay Water is also a GOC and in 2012 operated $735 million of non-current assets.

LGAQ's Responses to the Review

LGAQ is pleased to provide the following summary points, followed by some notes on the Issues Paper.

1. It is suggested that the distinction between funding options and financing mechanisms be made early in the Report, like the distinction made in the Issues Paper between infrastructure delivery / ownership / operating arrangements and cost issues. While a range of financing mechanisms are theoretically available for public infrastructure, including to local government, this will always be subject to a pricing / demand / revenue scenario or other funding that establishes project viability.

2. Local government has demonstrated that it is open to alternative delivery and financing models. Funding and the availability of other revenue streams remain key to the continuing ability of local government to deliver services and infrastructure for communities under various arrangements, either directly or through a provider. These are subject to direct and indirect regulation of revenue options available to local government, including for specific infrastructure projects.

3. A number of Queensland councils with the capacity to service a loan currently use debt financing to provide certain infrastructure, and this is typically funded from general rates revenue and utility charges. Due to the scale and demand for some projects in the more urbanised South East of the State, Brisbane City has entered into joint venture projects utilising innovative joint ownership / management and tolling. Queensland councils are supported in their assessment of whether to use debt financing by the Queensland Treasury Corporation (QTC), which undertakes a detailed review of council finances and provides loan services to councils. QTC's services support the council decision process and reduce transaction costs. The Queensland Government also guarantees council loan borrowings.

4. Over the past 10 years increased local government costs in providing services and infrastructure, including servicing debt, has been primarily met from growth in own-source revenues. Queensland local governments' total general rate revenue has increased by approximately 100% in nominal terms over the past 10 years, demonstrating that local government and communities have met the cost of increased demand for service and infrastructure created by growth over this period from the growth-driven increase in own-source revenue. Over the same period, funding from the Commonwealth has remained relatively static, and Queensland State funding has been reduced in nominal terms. However, local government own-source revenue growth is limited and many local government areas are not expected to experience the same rates of growth over forward years. Given the narrow base on which they are levied and in consideration of communities' capacity to pay, the rate at which local government rates have increased is not sustainable into the future.

5. Significant progress has been made over recent years, particularly since the 2008 Queensland local government amalgamations, to reduce costs and achieve efficiencies in procurement, infrastructure project management and delivery by local governments for their communities. LGAQ, LocalBuy, Local Government Infrastructure Services (LGIS), and Resolute IT work with councils to provide services and advice on procurement, project management and infrastructure project delivery.

6. In regional areas, service and infrastructure demand from resource projects are placing a growing burden on local government, including additional costs associated with increased demand from the transport task and supporting site workforces. These costs include capacity augmentation and additional maintenance due to accelerated depreciation of assets through higher rates of consumption. Typically this is paid for by local governments and their communities and represents a significant opportunity cost to local government.

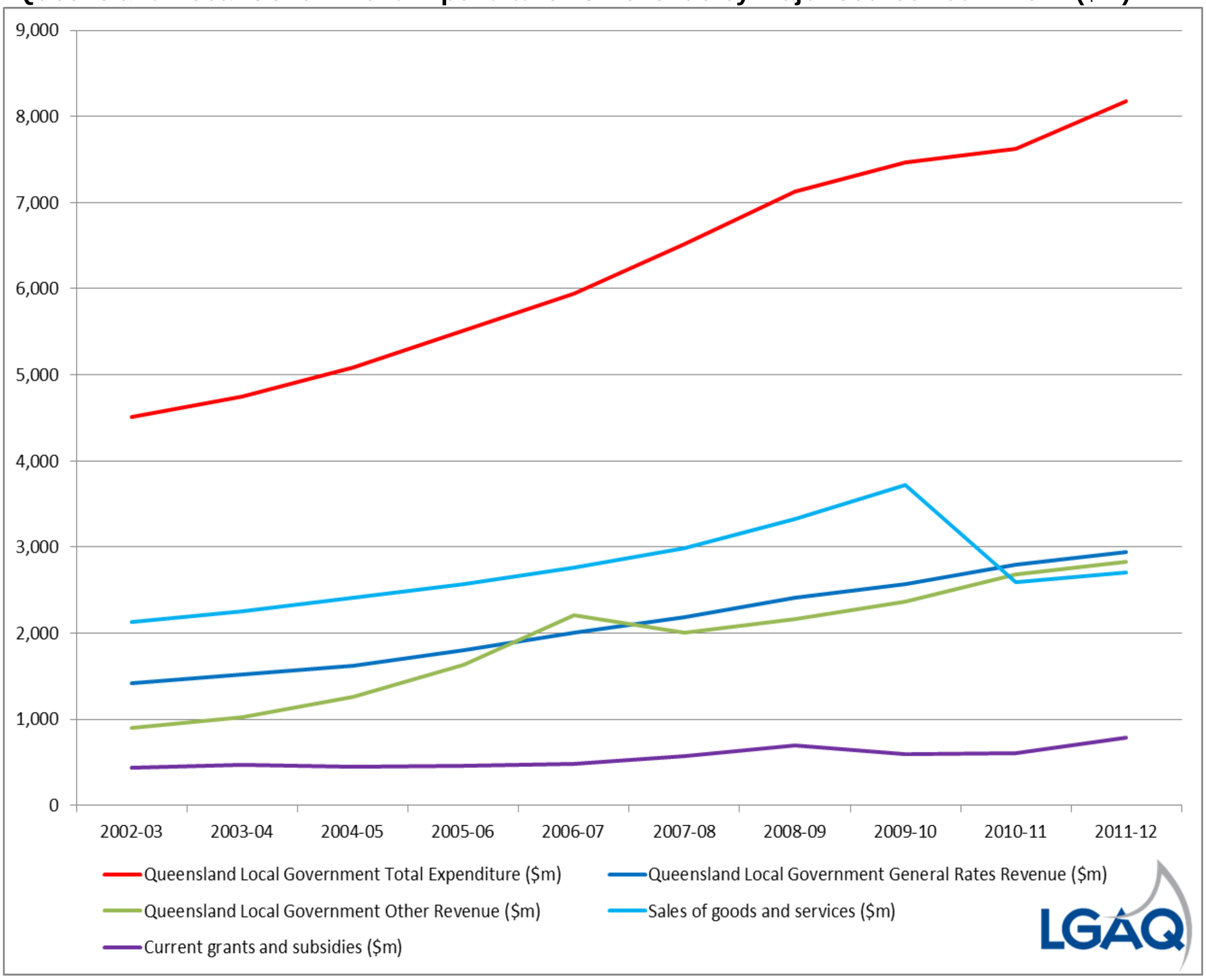
7. A further contributor to local government costs has been the result of cost-shifting by other levels of government and Queensland councils are providing services and infrastructure that, in most other parts of Australia, would be provided by State and Commonwealth Governments. In some communities this includes child care, education, health and housing facilities and services. This was confirmed by the 2003 House of Representatives Standing Committee on Economics, Finance and Public Administration Inquiry into cost shifting and local government.

8. Consistent with the statement that "These analyses will provide the basis for the Commission to make recommendations to improve outcomes in infrastructure provision for the benefit of the community as a whole" (p1), full social benefits / costs including access and equity outcomes, positive externalities and intergenerational equity aspects (see Thompson J, 2003) should be considered as part of a complete consideration of these issues.

The Significance of funding and cost shifting to Local Government

The following graph shows in nominal dollar terms the relative use by Queensland local government of own-source revenues to provide, manage and maintain $76 billion of non-financial assets and services to its communities over the past 10 years compared with 'current grant' and 'other' revenue sources.

Queensland Local Government Expenditure vs Revenue by major source 2002 - 2012 ($m)



Source: ABS 5512. Note: The series *Sales of goods and services* primarily includes water service revenues; in 2009-10 some SEQ councils agreed to separate their water business to form regional government business enterprises and this explains the step decline in revenue in that year. One of these entities was re-integrated back into the respective share-holder council water operations from July 2012 and this will be reflected in 2012-13 data when released.

Over the past 10 years increased local government costs in providing services and infrastructure, including servicing debt, has been primarily met from growth in own-source revenues. Queensland local governments' total general rate revenue has increased by approximately 100% in nominal terms over the past 10 years, demonstrating that local government and communities have met the cost of increased demand for service and infrastructure created by growth over this period from the growth-driven increase in own-source revenue.

Over the same period, funding from the Commonwealth has remained relatively static, and Queensland State funding has been reduced in nominal terms. However, local government own-source revenue growth is limited and many local government areas are not expected to experience the same rates of growth over forward years. Given the narrow base on which they are levied and in consideration of communities' capacity to pay, the rate at which local government rates have increased is not sustainable into the future.

Specific comments related to Issues Paper topics

While the *Issues Paper* explains that it divides the discussion into two parts, it is suggested that a clear separation of funding options from financing mechanisms, and a separation of costs and factor market costs from delivery / ownership / operating arrangements, would provide for a clearer exposition of the various elements of the Terms of Reference. This level of delineation is discussed on page 8 and effectively outlined in the approaches noted in bullet points on page 9 of the Issues Paper.

While the paper notes that historically there has been a link between certain types of assets and whether these were provided by the private sector or by government, innovations in technology, project management and financing make this distinction less relevant today. Consistent with the position adopted in the discussion paper on pages 3-4, LGAQ considers attempts to precisely define 'public infrastructure' may introduce an unintended limitation on the discussion of alternative delivery models.

Significant economic infrastructure has been provided by governments where there is a clear need in the absence of a private sector provider. Whether future infrastructure will be provided by the private sector or by government, or through some joint undertaking, will be determined by a combination of factors including whether a 'market' exists, cost, revenue and ROI expectations, financing options, economies of scale and network considerations, positive externalities, incentives, geography, jurisdictional and regulatory issues.

On the matter of what represents 'nationally significant' infrastructure, LGAQ notes that a water treatment plant in a remote community is as significant to that community as a 'nationally significant' infrastructure project of a higher dollar value in a major urban area. That is, in addition to financial value there is an economic and social equity aspect (noted on page 4 of the Issues Paper with reference to PC 2008 Productivity Commission Submission to Infrastructure Australia's National Infrastructure Audit) to what may be considered 'nationally significant' and some literature discusses this under the topic of CSOs. That is, any infrastructure which supports economic activity is 'economically significant' in that it contributes to regional and national economic activity, including employment, production and exports.

The page 4 discussion on agglomeration or bundling of projects is relevant to opportunities to achieve efficiencies and potential savings. It must be recognised that the dispersion of project locations will increase some costs and mitigate whether efficiencies / economies can be achieved overall.

While there may be lessons to be taken from private sector delivery, operation etc of infrastructure, public sector agencies often operate using similar processes and systems in many of the same factor markets and it should not be assumed that all public sector and GOC procurement and infrastructure delivery is necessarily less efficient than private sector procurement and delivery.

The topic 'Trends in infrastructure delivery' (p5) mentions funding, financing and costs in the discussion of under-investment or the infrastructure deficit. As noted above, each of these factors requires separate consideration. The reality of vertical fiscal imbalance and the constraints on local government revenue options, combined with the difficulties in achieving a user-pays system for public infrastructure, means that funding represents the key constraint to infrastructure investment for local government.

This point is noted in the final paragraph on page 5 and the discussion proceeds to identify a significant point about the identification and prioritisation of infrastructure projects in the absence of a market. Given that the process of providing infrastructure is about meeting competing demands from finite resources, the identification of infrastructure priorities - especially in the absence of a market – becomes a key activity to achieve best benefit-cost outcomes and to satisfy community and other users' expectations.

p6 "*What are the circumstances that might lead to governments over- or under-investing in infrastructure?*"
In theory, the circumstances that might lead to mis-prioritised infrastructure investment would be the same for the private and public sectors. The accuracy of data and forecasts, particularly growth, demand and revenue forecasts, will be key to the reliability of a benefit-cost analysis and subsequent investment decision. The public sector benefit-cost analysis may have greater regard to broader set of social costs and this may introduce additional complexities to the analysis, but understanding this aspect should mean that reliable decisions can still be made.

p8 "*What is the appropriate distinction between the funding and financing of public infrastructure?*"
The distinction between the funding and financing is reasonably explained in the paragraph that precedes the question in the Issues Paper. The 4 bullet point questions on p7-8 note some of the important distinctions to be made in this discussion.

However, amongst the examples provided, due to the historical features of Australia's Federation and the consequent vertical fiscal imbalance between jurisdictions, local government consider capital grants as a funding option rather than a financing mechanism (unless there is a 'matching' condition which requires a loan). That is, grants represent revenue to recipient (local) governments and therefore a funding source rather than a financing mechanism. An example of a financing option to local government might be a municipal bond issue. As the Issues Paper suggest, it will helpful for funding options and financing mechanisms to receive separate treatment as topics by the Inquiry.

On the Inquiry being "asked in the terms of reference to report on how infrastructure is currently funded and financed in Australia, including by the Commonwealth, the states and the private sector" (p8), this is also relevant for local government and presumably will also be considered for local government by the Inquiry.

Queensland local government revenue is comprised of own-source revenues (primarily rates plus some other charges), grants and other payments from the State and Commonwealth Governments (primarily Financial Assistance Grants). Most Queensland councils also receive water utility revenues, directly or indirectly as shareholders of a regional water business.

54 of Queensland's 73 councils have borrowed funds for infrastructure, and consequently have a debt servicing commitment. The amounts of outstanding debt held by Queensland local governments are listed by the Queensland Treasury Corporation (QTC) in Appendix A of its Annual Report (p65 Annual Report 2012-13). As noted above, Queensland councils are supported in their assessment of whether to use debt financing by the Queensland Treasury Corporation (QTC), which undertakes a detailed review of council finances and also provides loan services to councils. QTC's services support the council decision process and reduce transaction costs for councils.

p10 "*Does the scope for each level of government to impose user charges or taxes and other charges affect the provision of public infrastructure, and/or the funding and financing mechanisms used?*"
This question identifies a fundamental constraint on local government as outlined above in the comments on funding options. The general response is that for local government any revenue source or option needs to be supported in State legislation.

The section *6 Funding mechanisms* (p12) discussion is instructive and should be included as considered appropriate in the Inquiry Report. As noted in preceding comments, for clarity it is helpful to separate discussions of funding options from those on financing mechanisms. The concept of privatising public assets ('capital recycling') is noted on p13 and much has been written on this topic. In the context of the Terms of reference, some matters that the Inquiry may wish to consider include:

- Are the desired outcomes achieved by privatisation – will the intended level and standard of service continue to be provided? Will additional regulatory costs be incurred to oversee this?
- What is the 'extent' of privatisation necessary to achieve the intended outcomes – full sale of the

asset, part sale of the asset, a fixed-term operating lease, etc.
- What price for consumers is likely to result from privatisation, and does this have implications for the community? Is prices oversight required?
- Is privatisation being pursued to simply dispose of an asset and redeem its value with no regard to whether the service will be provided? Is the public asset owner justified in this decision and are there any inter-generational equity implications?
- What is the best alternative use to which the funds received can be redirected?

Project management at the construction stage provides a very specific set of risks and these should also be considered separately to the ongoing or longer term operation of the asset, in the context of the overall arrangement for provision of the asset. These are significant in their potential to impact on the final project cost and delivery date, and in turn on when a service will be available, pricing and revenue results.

The topic *Decision making and institutional arrangements* (p11) currently stops at the State level and does not extend into regional or coordination aspects. The Inquiry might consider specific infrastructure planning models, including at local and regional levels, coordination aspects and any success stories in order to inform discussion on this crucial infrastructure planning element.

This is also raised as a question on p6: *What mechanisms are in place to identify and measure the infrastructure needs of the community? How effective are they and what other mechanisms could be used?* There are established infrastructure planning processes undertaken by the public sector in order to establish the need for new projects. For example, Queensland local governments and the Department of Transport and Main Roads coordinate planning and delivery for a range of road and transport infrastructure projects through the Roads and Transport Alliance.

LGAQ suggests that the Inquiry devote a topic to considering the methods by which the private and public sector identify and determine the prioritisation of infrastructure projects to inform this part of the discussion. This would include the extent to which infrastructure prioritisation, planning and delivery is currently coordinated across the 3 levels of government and any opportunities for improvements, including from private sector or international practice, case studies etc.

Topic *7 Financing mechanisms* (p13) provides a useful discussion that will educate public sector decision makers on available alternatives to deliver necessary infrastructure.

As noted above, Brisbane City has entered into innovative arrangements to finance infrastructure. This would also be a suitable section in which to provide case studies from Australia and overseas on both successful and less successful projects that have used various arrangements. In terms of the applicability of any of these combinations of arrangements to a specific project, ultimately it will depend on the terms of the agreement being acceptable to all parties, including risk elements.

One issue not specifically mentioned but nonetheless relevant to the discussion of financing public infrastructure is the concept of intergenerational equity and debt.

The topic *Barriers to private sector involvement and financing* (p16) touches on the issue of tax incentives to encourage investment / financing. In relation to local government public infrastructure needs, the findings of the Australia's Future Tax System 2010 Review are instructive, particularly Final Report Part 2 - Detailed Analysis - Volume 2 section E3 Road Transport Taxes.

While the section *8 Financial risks to the Commonwealth* (p17) discussion focuses on risks to the Commonwealth, given national agreements, financial and other relationship with the States and Territories, and in turn local governments, to provide public infrastructure it would seem necessary for the risks on other levels of government to also be considered as part of this discussion. Indeed the risks of a public infrastructure project failure, whether at the construction or operating stages of its life, has the potential to affect every level of government and the economy.

The section *9 Costs of infrastructure projects* (p18) discussion should be based on economic principles and should fundamentally look at the efficient operation of factor markets, competition reform and regulation.

In relation to the discussion about price indices and the request for data noted on page 24 of the Issues Paper, LGAQ notes that indices of costs are provided in ABS 6427 and these are both relevant to establish recent cost movements and also provide an appropriate indexation factor to ensure that funding and grants to local government are maintained in real terms over time, as these indices are representative of the costs of delivering infrastructure and services (in place of the CPI).

In relation to international comparisons (p25), LGAQ notes a presentation to the Australian Asset Management Collaborative Group (AAMCoG) by Prof Joop Koppenjan, Erasmus University of Rotterdam, delivered in Brisbane 23 October 2013 on a recent Denmark Rail project. LGAQ will provide a copy of this presentation and suggests other papers by this research academic may provide a source of international cases studies for consideration by the Inquiry.

In relation to workforce, recent Queensland Industrial Relations changes will remove potential barriers to productivity improvements by achieving better consistency across job classifications for the local government sector.

Skills shortages (p30) remain a continuing issue for local government, particularly in regional areas where there is competition with the resource sector. In relation to the capability to manage and deliver infrastructure projects, Queensland councils are supported with expert infrastructure project management and procurement services available through Local Government Infrastructure Services Pty Ltd (LGIS), a wholly owned subsidiary of LGAQ.

The subject of *Project risk* noted on page 33 could also be noted in relation to this section as project management capability is a key determinant of effective management of project budgets and infrastructure project delivery.

The topic *Procurement and project management* (page 34) covers two very distinct aspects of managing an infrastructure project through to 'hand-over' or delivery. These should be addressed separately as each requires different procedures and skill sets to be effectively managed. Fortunately both procurement and project management are well-documented including compliance requirements for procurement processes and the project management industry resources PMBOK and PRINCE2 for project management which have been adopted by many public sector organisations. That is, while requiring specific processes and skills, each is well-documented and many local governments will have established procurement procedures and access to experienced project managers, either in-house or externally through LGIS, for example.

Other cost pressures (p36-37) can be minimised for all projects, not just major projects, through coordination and resource sharing arrangements. These arrangements are actively encouraged, and can be a funding requirement, through the Queensland Regional Road and Transport Group (RRTG) network, which operates under the Roads and Transport Alliance.

LGAQ is pleased to provide this submission in response to the Issues Paper. As noted in the covering letter, LGAQ would also like to indicate its interest in participating in meetings or hearings conducted as part of the Inquiry and to comment on a draft report.

The Association's contact for this submission is:

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References:

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Ernst & Young 2012, *Strong foundations for sustainable local infrastructure ~ Connecting communities, projects, finance and funds* (for the Department of Regional Australia, Local Government, Arts and Sport)

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