



Report 2010

Queensland Local Government
Grants Commission



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Foreword

On behalf of my fellow Commissioners I am pleased to present this report of our activities for 2009–10. The focus for the Commission in 2009–10 has again been the review of the methodology used for the calculation of the General Purpose Grant (GPG) component of the Financial Assistance Grant, and I am pleased to report that significant progress has been made. The Commission has also commenced audits of Council road data to ensure the completeness and accuracy of this important data set.

One of the primary objectives of the methodology review process was to ‘simplify the methodology’ while retaining an emphasis on the equity of the allocation process. This has been a significant challenge for the Commission. Another consideration was the recommendation of the Local Government Reform Commission in its 2007 report that required that the Commission to ‘undertake a review of the funding methodology to examine the long-term impact of the new Local Government structure’.

The review of the methodology has been an enormous effort for the Commission this year. It has involved 17 Grants Commission meetings from 1 July 2009 to 30 June 2010 and detailed consideration of each area of the calculation process. Many robust and complex discussions have taken place as each part of the methodology was examined and challenged.

I would like to acknowledge the support that the Commission had in the review process from Dermot Doherty, Assistant Secretary from the Commonwealth Grants Commission. Dermot worked with the Grants Commission secretariat, attended a number of Grants Commission meetings and clarified many of the calculation processes. My sincere thanks goes to Dermot and the Commonwealth Grants Commission for its support during this period.

The review has considered all inputs and the role and value in the overall methodology. In September 2009 the Commission released a discussion paper that sought the views of Local Governments and other stakeholders on all inputs and any proposals for alternatives. The Commission wanted to provide an opportunity for the Local Government sector and other stakeholders to comment on proposals being considered. The Commission received 21 responses to the discussion paper.

The principles of the Commonwealth legislation provides the overarching framework for the allocation of Grants Commission funds and the consideration of the current Local Government structure must remain consistent with those principles.

The outcomes from the methodology are influenced by poor quality data, and may not intuitively reflect the need of some Councils across the state. The Commission must also consider and accurately incorporate the enormous diversity of Councils across Queensland, ranging from the Torres Strait Island Regional Council with fifteen islands across a vast expanse of ocean to Diamantina Shire Council in the far south corner of the state with 94 000 square kilometres of land and 1039 kilometres of road length. It is the local knowledge and information about the different circumstances of Councils across Queensland that Commission members bring to the decision-making process and ensures that the best possible outcomes are achieved.

The Commission has implemented a series of road audits of local road lengths and traffic volumes for certain Councils. Access to accurate and complete data is an important element of the Commission’s deliberations and the result of the road audits has indicated that much of the data received cannot be relied upon. This has been disappointing to the Commission and will remain an area of emphasis in 2010–11.

The coming year

In 2010–11 the primary focus of the Grants Commission will be the finalisation of the methodology review and the production of an information paper that will detail the methodology and indicate the grant outcomes of the new methodology. The Commission will also conduct regional information sessions to further explain the changes to the methodology.

The continuation of the road audits is also seen as a priority for the Commission this year. Road length and traffic volume data is such a significant input into the methodology that it is important to have accurate and updated information in this area.

The Commission also wishes to consider the allocation process for the Identified Road Grant. The current formula of 62.85 per cent according to road length and 37.15 per cent according to population has been used since 1991 when the allocation of this funding came across to the Grants Commission from the then Department of Main Roads. This allocation approach may no longer be appropriate.

On behalf of the Commissioners, I would like to thank Local Governments in Queensland for their support of the Commission in 2009–10. I look forward to our on-going work with the Honourable Desley Boyle, Minister for Local Government and Aboriginal and Torres Strait Islander Partnerships, Mayors, Councillors and Council staff throughout Queensland and the Commonwealth Department of Local Government in our allocation of the Financial Assistance Grant.



Kelvin Spiller
Chairperson

Contents

Executive summary	1
2010–11 Methodology	1
Variability of Financial Assistance Grant outcomes	2
Local Government data	2
1 The Commission	3
1.1 Role of the Commission	3
1.2 The legislation	3
1.3 Commonwealth Financial Assistance Grant	3
1.4 Commission membership and staff	4
1.5 Acknowledgements	6
2 Methodology for Financial Assistance Grant allocation	7
2.1 Data collection	7
2.2 Variability of Financial Assistance Grant outcomes	7
2.3 Identified Road Grant	8
2.4 General Purpose Grant	8
2.5 Scaling	18
2.6 Averaging	19
2.7 Commission judgements	19
2.8 Cash adjustment	19
3 The year in review	24
3.1 Methodology refinements for 2010–11 Financial Assistance Grant allocation	24
3.2 Engaging with Local Government	24
3.3 Annual conference 2009	25
4 The year ahead	25
4.1 Methodology review	25
5 Appendices	26
5.1 2008–09 Consolidated data return	26
5.2 The Commission and the Financial Assistant Grant in Queensland	27
5.3 National principles	28
5.4 Summary of changes for 2010–11 Financial Assistance Grant recommendations	30
5.5 Data used in grant calculation (refer section 2.1)	31
5.6 Cost adjustors—by definition (refer section 2.4.3)	36
5.7 Cost adjustors—by services category (refer section 2.4.3)	39
5.8 Final allocations 2009–10	42

Executive summary

The major purpose of the Commonwealth Financial Assistance Grant is to achieve a degree of horizontal fiscal equalisation among Queensland Local Governments. The fiscal equalisation concept forms the first national principle for allocating the Financial Assistance Grant. The national principles are set by the Commonwealth minister responsible for Local Government and are similar to those by which the Commonwealth Government distributes goods and services tax revenue to the states and territories.

Essentially, the Financial Assistance Grant is to be allocated in a way to assist local governing bodies, functioning at a reasonable effort, to meet the average level of expenditure on services and facilities of all local governing bodies within the state. Averages for revenue and expenditure functions are determined and applied by the Queensland Local Government Grants Commission (the Commission) to each Council based on factors including population, traffic volumes and property values. Further information about the Financial Assistance Grant and the Commission is contained in chapter 1 of this report. Appendix 5.2 contains an overview of the history of the Financial Assistance Grant in Queensland.

Each year the Commission makes a recommendation to the Queensland minister responsible for Local Government about the distribution of the Financial Assistance Grant to Local Governments in this state. To make the recommendation, the Commission uses a methodology that incorporates the national principles. The current methodology for the General Purpose Grant component was introduced in 2004–05 and has been adapted to produce outcomes for 73 Queensland Local Governments. The Commission has reviewed all aspects of this methodology to be able to appropriately reflect the reformed Queensland Local Government sector. An overview of the current methodology is discussed in chapter 2 and the national principles are listed in appendix 5.3.

2010–11 Methodology

The following refinements were introduced for the allocation of the 2010–11 Financial Assistance Grant in Queensland:

- increases in the base amounts for the administration expenditure category and community amenities, recreation, culture and libraries expenditure category from \$384 816 to \$411 222 and from \$25 655 to \$27 416 respectively to reflect the increase in Queensland's funding entitlement
- the Financial Assistance Grant–General Purpose Grant outcomes for amalgamated Councils adhered to the Commonwealth amalgamation national principle.

Appendix 5.4 lists the changes for the 2010–11 grant allocations.

Variability of Financial Assistance Grant outcomes

As the methodology is based on state averages, updating data each year causes these averages to change. For example, a significant increase in total state expenditure on road maintenance will increase overall expenditure need assessments for Councils with large road networks and/or high traffic volumes. Likewise, a significant increase in rate revenue as a proportion of total Council revenue will increase revenue assessments for Councils with high property numbers and/or unimproved valuations. Changes in state averages can result in each Council's position, relative to the average, changing. For this reason, Financial Assistance Grant outcomes are not fixed and will vary each year.

The Commission acknowledges that changes to the methodology are necessary to better reflect the new Local Government structure. The Commission released a discussion paper in September 2009 that included an invitation for Councils to provide input on potential changes to the methodology. The Commission has finalised the review and will release an information paper and conduct regional information sessions prior to the introduction of the new methodology in 2011–12.

As there are expected to be changes to the Financial Assistance Grant outcomes for individual Local Governments as a result of the review and as the model is based on relativities between Councils, it is not possible for the Commission to provide long-term forecasts on the movement in Financial Assistance Grant outcomes.

Local Government data

The Commission utilises updated data collected annually by the Department of Infrastructure and Planning prior to the commencement of the allocation process. Data sourced directly from Councils through the department's annual consolidated data return is important for calculations of the revenue and expenditure functions. Updated road and traffic volume data is also of vital importance in both the General Purpose Grant and the Identified Road Grant calculations.

The due date for submission of 2008–09 consolidated data collections was 20 November 2009. Councils that submitted the annual data collections by this date are detailed in appendix 5.1. Appendix 5.5 contains a list of the base data used by the Commission from third-party sources and Councils. The consolidated data return completed by Councils also includes data for the Australian Bureau of Statistics and it is vitally important that it is accurate and completed on time. Commission staff are available to answer any enquires that Councils may have with the completion of the return.

The Commission, in the application of the methodology, also uses externally-sourced data such as population data from the Australian Bureau of Statistics and other government agencies. Data, where available, is updated annually prior to the calculation of the Financial Assistance Grant.

1 The Commission

1.1 Role of the Commission

The Queensland Local Government Grants Commission (the Commission) is an independent statutory body that:

- makes recommendations for the distribution of Commonwealth financial assistance to local governing bodies
- undertakes a data collection process to determine an average level of revenue of expenditure for each Council which informs annual Financial Assistance Grant recommendations
- makes recommendations on other matters relating to the finances of local governing bodies
- holds inquiries and investigates matters relating to Council finances and financial assistance.

1.2 The legislation

The Commission was established in 1977 following the enactment of the *Local Government Grants Commission Act 1976* in Queensland. The Commission in Queensland now operates under the *Local Government Act 2009*. Appendix 5.2 provides a history of the Commission and the Financial Assistance Grant in Queensland.

The Commission makes recommendations to the Queensland minister responsible for Local Government on the distribution of the Commonwealth's Financial Assistance Grant to Local Governments. These recommendations are based on the requirements of the Commonwealth's *Local Government (Financial Assistance) Act 1995* and the national principles prescribed under the Act by the Commonwealth minister.

The Commission's statutory powers come under the *Local Government Act 2009* and the Local Government (Beneficial Enterprises and Business Activities) Regulation 2010:

1. The Grants Commission is a body that is created under this Act to perform the responsibilities of a Local Government Grants Commission under the *Local Government (Financial Assistance) Act 1995*
2. The Grants Commission and the minister must comply with the *Local Government (Financial Assistance) Act 1995*.

1.3 Commonwealth Financial Assistance Grant

The Commonwealth Financial Assistance Grant is an untied grant. That is, the funds may be used by the recipient Council for any purpose.

The Financial Assistance Grant has two separately identified components:

- General Purpose Grant
- Identified Road Grant.

The General Purpose Grant is allocated to local governing bodies on the horizontal fiscal equalisation principle; that is, grants should enable local governing bodies to function by reasonable effort to an average standard for the state. Factors affecting Councils' expenditure for performance of functions and capacity to raise revenue are taken into account to establish the average level of revenue capacity and expenditure need.

The Identified Road Grant is allocated to local governing bodies to assist with the maintenance of road infrastructure. It is allocated on the basis of road length and population. The allocation of Commonwealth funds between states and territories is increased annually in line with population and the consumer price index.

1.4 Commission membership and staff

The *Local Government Act 2009* requires that the Commission is made up of the following members:

- a chairperson
- a deputy chairperson
- four other members.

The Governor-in-Council appoints Commissioners for a period of up to three years. The current Commission was appointed on 9 November 2007 with appointments expiring on 31 October 2010.

The deputy chairperson is to be an officer of the department. The *Local Government Act 2009* also requires:

- at least one member has knowledge of Local Government in relation to the Local Government areas of Indigenous Regional Councils and other Indigenous Local Governments
- the other members have knowledge of Local Government.

Members of the Commission for the year ended 30 June 2010 are listed below.

Chairperson

Mr Kelvin Spiller

Appointment: 9 November 2007 to 31 October 2010

Mr Spiller is chairman of TEC35 Brisbane, Director of Allconnex Water (Gold Coast, Logan and Redland) and a Director of Latitude 12 (West and East Arnhem Indigenous Councils). Previously he was chief executive officer of the Endeavour Foundation for five years and prior to this he had 37 years Local Government experience including:

- Maroochy Shire Council chief executive officer
- 30 years in Victoria as chief executive officer with Darebin, Preston, Essendon, Newtown, Bannockburn, Corio and South Barwin Councils.



Deputy Chairperson

Ms Gabrielle Sinclair

Appointment: 9 November 2007 to 31 October 2010.

Ms Sinclair appointment ended in 14 January 2010 following her appointment as Assistant Director-General for the Department of Education and Training.



Commissioners

Ms Anne Portess

Appointment: 1 November 2005 to 31 October 2007; 9 November 2007 to 31 October 2010

Ms Portess was Mayor of Herberton Shire Council from 1994 to 2008.



Mr Warren Collins

Appointment: 1 November 2005 to 31 October 2007; 9 November 2007 to 31 October 2010

Mr Collins is the Chief Executive Officer for Cherbourg Aboriginal Shire Council, a position he has held since 1984.

He has more than 20 years experience in the Queensland public service including as a liaison officer for the Department of Community Services.



Cr Mark O'Brien

Appointment: 9 November 2007 to 31 October 2010

Cr O'Brien is Mayor of Murweh Shire Council. In 2007, he was re-elected to his second term.



Mr Carl Wulff

Appointment: 9 November 2007 to 31 October 2010

Mr Wulff is Chief Executive Officer of Ipswich City Council.

His previous Local Government experience includes:

- Chief Executive Officer of the City of Greater Dandenong, Victoria
- Deputy Chief Executive Officer Wollongong City Council, New South Wales.



1.4.1 Commission staff

The Commission has three support staff positions supplied by the Department of Infrastructure and Planning. Commission staff members for 2009–10 were:

Executive Officer

Lynn Sawtell

Senior Project Officer

Michael Meehan

Research Officers

Chloe Murdoch, Katrina MacArthur

The department funds all Commission costs, including staff salaries and members' travel and accommodation. No administration costs are taken from grant funds: all money received from the Commonwealth is forwarded to Councils.

1.5 Acknowledgements

The Commission wishes to acknowledge and express its gratitude for assistance received from:

- Commonwealth Department of Infrastructure, Transport, Regional Development and Local Government
- Australian Bureau of Statistics
- Department of Infrastructure and Planning
- Department of Transport and Main Roads
- Department of Environment and Resource Management
- Local Government Association of Queensland
- Office of Economic and Statistical Research (Queensland Treasury)
- Mr Dermot Doherty, Commonwealth Grants Commission.

The Commission also expresses its appreciation to the members and staff of all local governing bodies for their assistance and cooperation during the year.

2 Methodology for Financial Assistance Grant allocation

The framework for calculating the Financial Assistance Grant is established by the Commonwealth Government's national principles which are listed below. Appendix 5.3 provides additional detail.

1. horizontal fiscal equalisation
2. effort neutrality
3. minimum grant
4. other grant support
5. Aboriginal people and Torres Strait Islanders
6. amalgamation principle
7. identified road component.

The Commission's methodology for allocating grants is required to comply with all of these principles.

For 2010–11, Queensland's Financial Assistance Grant entitlement is:

- \$288 162 078 for the General Purpose Grant
- \$118 467 311 for the Identified Road Grant.

This represents a 7.0 per cent increase in the General Purpose Grant and a 6.4 per cent increase in the Identified Road Grant from the previous year's entitlements.

Queensland's total Financial Assistance Grant funding entitlement for 2010–11 is \$406 629 389. Both components of the Financial Assistance Grant provide untied funding to Queensland local governing bodies.

2.1 Data collection

The Commission uses data collected directly from Councils as well as third-party sources, such as the Australian Bureau of Statistics and Queensland Government departments. Base data used in the allocation methodology is listed by Council in appendix 5.5.

Some specific items of data used in the methodology (for instance, effort positive revenue and expenditure and traffic volumes) are sourced directly from Local Governments from the consolidated data returns. In addition to its use by the Commission, the data return collects information for use by the Department of Infrastructure and Planning for the Queensland Local Government Comparative Information publication, Austroads and the Australian Bureau of Statistics for the national accounts. This data has been combined into one collection return to lessen the workload on Councils, the Commission and departmental staff.

The Commission would like to extend its gratitude to those Councils that submitted the 2008–09 consolidated data collections by 20 November 2009, assisting with the timely determination of the 2010–11 Financial Assistance Grant. These Councils are listed in appendix 5.1.

2.2 Variability of Financial Assistance Grant outcomes

As discussed in chapter 1, the General Purpose Grant is allocated to local governing bodies to achieve a measure of fiscal equalisation among Councils. Factors affecting Councils' expenditure for performance of functions and capacity to raise revenue are taken into account to establish the average revenue capacity and expenditure need. It is important to note that the revenue and expenditure averages calculated to allocate the Financial Assistance Grant are numerical averages only. These do not relate in any way to minimum service standards, Council priorities or expectations of service quality by Councils, the Commission, or residents

of Councils. Each Council's Financial Assistance Grant is a reflection of assessed relative needs.

As the methodology for making the recommendation is based on averages within defined revenue and expenditure categories, these averages change from year to year. It can also result in a change to each Council's relative position to the average. For this reason, Financial Assistance Grant outcomes are not fixed and will vary each year.

For the 2010–11 grant allocation the Commission continued to make refinements to its methodology to ensure that it reflected the issues affecting Local Government. Each adjustment to the methodology may result in a change to each Council's relative position to the average, although the Commission is committed to ensuring the methodology is not unduly sensitive to such refinements.

As a result it is impractical for the Commission to reliably predict the future trends for Councils. It can only provide Financial Assistance Grant outcomes for the year once the recommendation process has been finalised. For this reason the Commission will not publish forecasts in this report or advise individual Councils of future Financial Assistance Grant trends.

2.3 Identified Road Grant

In 2010–11, Queensland's share of the Identified Road Grant entitlement is \$118 467 311 or 18.7 per cent of the total funds available. Entitlements for other states and territories are detailed in table 2.1.

The Identified Road Grant component of the Financial Assistance Grant is a relatively simple calculation, intended for the preservation of Councils' existing road assets. It is not designed to be a direct capital subsidy for a particular road construction project. Like the General Purpose Grant, the Identified Road Grant is an untied grant and may be used for any Council purpose. The following formula, which considers Council-controlled road lengths and populations, is used:

- 62.85 per cent allocated according to Council road length
- 37.15 per cent allocated according to Local Government area population.

Based on 2008–09 data, there are 152 576 kms of Council-controlled roads in Queensland. March 2010 estimated residential population data supplied by the Australian Bureau of Statistics was used in the allocation of the 2010–11 Grant. At that date, Queensland's population (excluding Weipa) was 4 421 783. As an example, a Council with 1000 km of road and 2000 residents would receive an Identified Road Grant entitlement of:

$$\{[0.6285 \times (1000 / 152,576)] + [0.3715 \times (2000 / 4.4 \text{ million})]\} \times \$118\,467\,311 = \$507\,904.$$

For the 2010–11 Identified Road Grant, the amounts per kilometre of road and per capita were \$488.00 and \$9.95 respectively.

2.3.1 Identified Road Grant and Roads to Recovery

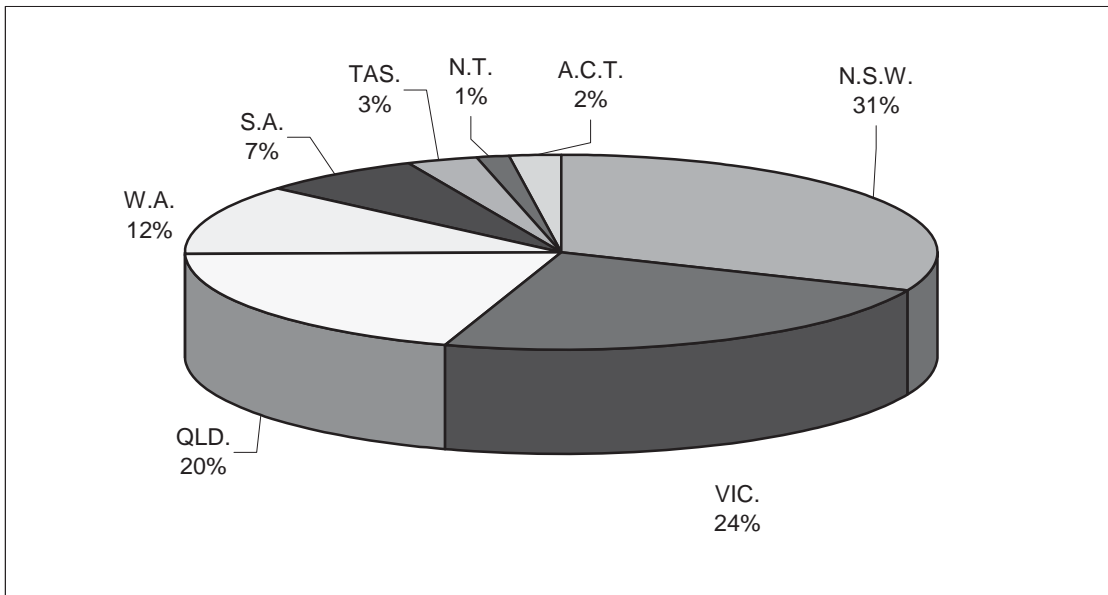
The Identified Road Grant formula is also the basis on which the Commonwealth Government allocates its Roads to Recovery funding to Councils. This is included in the methodology as a revenue item (national principle—other grant support) with 50 per cent of a Council's Roads to Recovery allocation included.

2.4 General Purpose Grant

In 2010–11, Queensland's share of the General Purpose Grant entitlement is \$288 162 078 or 20.2 per cent of the total funds available. Entitlements for other states and territories are listed in table 2.1.

Table 2.1 Interstate distribution of 2010–11 Financial Assistance Grant

State	2010–11 Entitlement			
	General Purpose Grant (\$)	Identified Road Grant (\$)	Total (\$)	% of Total
New South Wales	462,017,675	183,446,134	645,463,809	31%
Victoria	353,567,122	130,354,593	483,921,715	24%
Queensland	288,162,078	118,467,311	406,629,389	20%
Western Australia	146,364,011	96,677,524	243,041,535	12%
South Australia	104,909,059	34,748,421	139,657,480	7%
Tasmania	32,444,945	33,506,713	65,951,658	3%
Northern Territory	14,663,591	14,811,198	29,474,789	1%
Australian Capital Territory	22,808,407	20,274,538	43,082,945	2%
Total	1,424,936,889	632,286,432	2,057,223,321	100%

Diagram 1 States' share of total grant pool (General Purpose Grant and Identified Road Grant entitlement amounts)

The first three national principles in particular shape the methodology for calculating the General Purpose Grant. As with the Identified Road Grant, the General Purpose Grant is untied and may be used for any of the Council's general activities.

Horizontal fiscal equalisation effectively establishes the purpose of the Financial Assistance Grant. Funds are allocated to ensure that all Councils are able, by reasonable effort, to provide the average level of Council services within the state. To meet this principle, the Financial Assistance Grant methodology accounts for differences in the expenditure councils incur in providing services and the revenue-raising capacity. The Commission calculates state averages for revenue and expenditure categories and applies these averages, with cost adjustors (expenditure categories only), to each Council.

Effort neutrality is also central to the allocation of the General Purpose Grant. This means as far as practicable, policies of individual local governing bodies in terms of expenditure and revenue effort will not affect the Financial Assistance Grant determination. For instance, whether a Council chooses to fund three libraries or none, whether it funds a general practice, veterinary service or provides subsidies to key industry sectors, does not affect the outcome for the individual Council. Actual revenues and expenditures are used to calculate state

averages only, not individual Council Financial Assistance Grants. Infrastructure or service backlog is also not considered in determining the Financial Assistance Grant.

The principle of effort neutrality allows the Commission to consider factors outside of a Councils' control which may affect its revenue-raising capacity or expenditure need (e.g. geographical location). Importantly, effort neutrality ensures that Councils cannot, through policy decisions, affect their Financial Assistance Grant outcomes.

The exception to this principle is the effort positive expenditure and revenue category. For environmental protection and other transport (i.e. aerodromes and ferry services), it is difficult to determine averages or standards because the circumstances vary significantly from one Council to another. A Council's actual expenditure or revenue in these categories is applied in the assessment. These specific expenditures or revenues are termed effort positive. Section 2.4.3 provides more detail.

Each Council's allocation begins with a minimum grant determination. This is calculated by taking 30 per cent of the total General Purpose Grant pool divided by the state's population (excluding Weipa), to calculate a per capita amount. Each Council's population is then multiplied by the per capita amount. In 2010–11, this amount is \$19.55.

The concept of relative need is central to the Financial Assistance Grant allocation. By determining state revenue and expenditure averages, the Commission ranks Councils against the state average of all Councils. In 2010–11, two Councils received the minimum grant only (Gold Coast and Brisbane). The remaining Local Governments were considered unable to provide the average level of services from own-source funding. These Councils benefited from fiscal equalisation.

2.4.1 Outline of methodology

There are six stages to the process of allocating the General Purpose Grant:

1. determine the statewide revenue-raising and expenditure need averages
2. assess Council revenue and expenditure by multiplying state averages by Council variables that the Commission believes drives revenue/costs in that category (e.g. population, property data and road lengths)
3. apply revenue/cost adjusters to assessed revenue/expenditure needs
4. determine relative Council need
5. allocate funds
6. perform an averaging step to moderate extremes in Financial Assistance Grant outcomes for similar Councils.

A simple outline of the methodology, using the business and industry development expenditure category as an example, is given below.

1. Determine averages

Aggregate statewide Council expenditure on business and industry development, with 2008–09 data, was assessed at \$222 254 209. Queensland's population at the time of allocating the 2010–11 grants was 4 421 783. Therefore the per capita council expenditure on business and industry development was $\$222\text{M} \div 4.4 \text{ million}$, or \$50.26.

2. Apply averages

The Commission assumes population drives the business and industry development costs incurred by Councils. A Council with a population of 20 000 would therefore have an assessed business and industry development expenditure of $\$50.26 \times 20\ 000$, totalling \$1 005 200.

3. Cost adjustors

Cost adjustors for location, scale, growth and non-resident service expenditure are multiplied together and applied to this assessed expenditure. If the Council's multiple for these cost adjustors is 3.1, adjusted business and industry development expenditure equates to \$1 005 200 x 3.1 or \$3.12M.

4. Relative need

Each Council's assessed expenditure and assessed revenue is combined to derive a net result. Councils with a net negative position have a relative need.

5. Allocate funds

The available pool of funds is distributed among Councils with a relative need. There is insufficient funding in the Financial Assistance Grant pool to meet the sum of all Council assessed results. Therefore, all grants are adjusted to ensure the funding allocation equals the total funding pool. See section 2.6 for more detail.

6. Averaging

Outcomes from the methodology are regressed against population and road length to moderate extreme results caused by the large range of variance in the data used, such as unimproved land valuations and traffic volumes.

The assessed business and industry development expenditure example demonstrates the application of the horizontal fiscal equalisation principle in the General Purpose Grant. Cost adjustors account for the differences in the expenditure Councils are required to incur in providing state average business and industry development services.

2.4.2 Assessing revenue

The Commission determined the normal revenue-raising functions of a Council in Queensland are:

- rates
- garbage charges
- fees and charges
- other grants.

The following table outlines the revenue categories and units of measure used in assessing revenue.

Table 2.2 Outline of revenue assessment

Revenue category	Revenue driver(s)	Unit of measure (state average)
Rates	Unimproved capital land valuations Rateable property numbers	Estimated average minimum rate: \$400 Average cent in dollar rates: <ul style="list-style-type: none"> • residential \$0.01233 • commercial/industrial \$0.09654 • rural \$0.1808
Garbage charges	Occupied urban properties	\$419.80 per occupied residential property
Fees and charges	Population	\$714.84 per capita
Other grants	Actual grants received	Identified Road Grant (100%) Library Grant (100%) Roads to Recovery Grant (50%) State Government Financial Aid (20%) Minimum grant component of the General Purpose Grant (100%)

Rates

The Commission makes an assessment of rating capacity each year, as follows:

- 30 per cent weighting—a minimum rate (\$400 for 2010–11) applied to all rateable properties in a Council area
- 70 per cent weighting—an average cent in the dollar for a Council's unimproved valuations for rateable properties broken across residential, commercial/industrial and rural land use categories.

Property numbers and total property values for each Council area are averaged over a five-year period to smooth out the substantial fluctuations in property values. This approach was adopted due to the large fluctuations in property values with some Councils experiencing substantial increases or decreases. The Commission also averages unimproved valuations and property numbers on the basis that not every Council has a valuation by the Department of Environment and Resource Management each year.

The Commission recognises that a Council's revenue-raising capacity is impacted by socio-economic effects within its community. To capture this, the rates assessment is adjusted by the Index of Economic Resources. This is one Socio-Economic Index for Areas, produced by the Australian Bureau of Statistics and based on the 2006 Census of Population and Housing.

The Commission also applies a cap on the annual increase or decrease in each Council's assessed rating capacity. This is to reflect the standard practice of many Queensland Councils that use caps (or adjustments to cent-in-the-dollar rates) to ameliorate the potential impact on residents of increasing rates solely on the grounds of sharply increasing unimproved land valuations.

Garbage charges

While waste expenditure is considered by the Commission to be driven by population, waste revenue is assigned to Councils per occupied urban property.

Fees and charges

In 2010–11, the Queensland average for Council fees and charges per capita was \$714.84. For the purpose of assessing Council revenues for fees and charges, a per capita amount is applied. For example, a Council with a population of 15 000 would have an assessed fees and charges amount of 15 000 x \$714.84 or \$10.72 million.

Other grant support

In accordance with the other grant support national principle, grants relevant to the expenditure categories considered by the Commission are included as revenue according to the actual amounts received by Councils rather than a state average. There are five other grants in the revenue assessment, with 20, 50 or 100 per cent of the grant amounts included (see table 2.2).

2.4.3 Assessing expenditure

Services (non-roads)

In assessing Council expenditure, the Commission includes eight (non-roads) service categories:

1. administration
2. public order and safety
3. education, health, welfare and housing
4. garbage (waste) and recycling
5. street lighting

6. community amenities, recreation, culture and libraries
7. building control and town planning
8. business and industry development.

Cost adjustors

To establish relative expenditure needs for each Council in the expenditure categories, the Commission applies cost adjustors. Cost adjustors are indices applied to expenditure categories to account for factors outside a Council's control that impact on its ability to provide services. Table 2.3 shows that at least three cost adjustors are applied to each expenditure category. Each Council's relevant cost adjustors are multiplied together to derive the final cost adjustor that is applied to each Council's service expenditure need. The table also shows the average per unit of measure applied in each service category for 2010–11.

Cost adjustors (by definition and by service category) used to allocate the 2010–11 General Purpose Grant are detailed in appendixes 5.6 and 5.7. Councils are encouraged to review the cost adjustors and those of comparable Councils.

Table 2.3 Outline of expenditure assessment

Service expenditure category	2010–11 unit of measure	Services cost adjusters								
		Location	Demography—Indigenous	Demography—age	Dispersion	Scale	Urban density	Growth	Tourism	Non-resident service expenditure
Administration	\$410,405 base amount + \$ 395.52 per property + \$377.27 per capita	✓			✓	✓		✓		✓
Public order and safety	\$27.07 per capita	✓	✓	✓	✓	✓	✓		✓	✓
Education, health, welfare and housing	\$25.10 per capita	✓	✓	✓	✓	✓				✓
Garbage and recycling	\$95.46 per urban capita	✓			✓	✓			✓	✓
Street lighting	\$8.67 per urban capita	✓				✓	✓			✓
Community amenities, recreation, culture and libraries	\$27,361base amount + \$87.58 per capita	✓		✓	✓	✓	✓		✓	✓
Building control and town planning	\$188.13 per residential property	✓				✓		✓		✓
Business and industry development	\$50.26 per capita	✓				✓		✓		✓

The following cost adjusters are applied to the expenditure categories, as outlined in the table above

Demography—represents the additional use of facilities due to the composition of the population according to age or Indigenous descent.

Older than 65 years	50 per cent extra per person in category
Younger than 19 years	50 per cent extra per person in category
Indigenous	50 per cent extra per person in category

Dispersion—represents the additional costs on Councils that have a number of population centres in a sparse area to service, rather than one main centre. It reflects the impact of the number of townships in a Council and its population density.

Population density	logarithm with low density having a higher weighting
Multiple towns	0.5 per cent increase in expenditure for each additional town

Growth—an adjustment is made for Councils experiencing above average population growth or negative growth, to recognise additional expenses the Councils may face.

Higher than average growth	expenditure increased by amount in excess of average growth
Negative growth	expenditure increased by positive amount of negative growth

Urban density—represents the additional costs borne by high-density residential areas to obtain the average level of amenity and higher maintenance expenditure on infrastructure due to higher levels of use.

Amount of urban population density in excess of 90 per cent
Increase to expenditure of three times difference to a maximum of 30 per cent

Location—represents the additional costs in the provision of services wholly related to where the Council is located within the state and is based on an average of the Construction Cost Index and the Accessibility/Remoteness Index for Areas.

Depreciation	75 per cent of construction cost index applied to expenditure
Recurrent expenditure	50 per cent of construction cost index applied to expenditure
Accessibility/ Remoteness Index For Areas	indexed from Australian Bureau of Statistics and weighted up to a maximum of 50 per cent

Non-resident service expenditure—reflects the increase in costs faced by Councils in providing services and facilities regularly used by non-residents. This is determined by comparing the number of people working in a Council area with the number of employed people living in a Council area.

Non-resident service expenditure	per cent above state average employed persons: employed residents ratio capped at 1.50
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Scale—recognises economies of scale. It is generally accepted that smaller Councils incur additional costs per unit of service and larger ones incur lower costs. It composes a fixed cost for all Councils, an amount for area and a sliding scale dependent on the population size of the Council.

Sliding scale communities.	Up to 50 per cent increase in expenditure for smallest
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Tourism—recognises the additional costs caused by overnight visitors and day-trippers on a Council's facilities and services.

Tourism	per cent above state average employment in retail, accommodation, cafes and restaurants, and cultural and recreational services industries
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Environmental protection and other transport

The Commission does not believe there are relevant cost drivers from which a state average can be determined for Council expenditure in environmental protection and other transport. Additionally, expenditure in these categories varies considerably across Councils. As a result, the Commission considers each Council's actual net expenditure in these categories. These categories are termed effort positive as they are not treated as effort neutral under the national principles.

The Commission sources effort positive revenue and expenditure from each Council's consolidated data return. Five Local Government purpose classification categories are used to collect this data:

1. other transport services
2. emissions, air pollution abatement and management
3. protection of biodiversity and habitat
4. soil, groundwater and surface water remediation/protection
5. environmental protection not elsewhere classified.

Effort positive expenditure is important to each Council's Financial Assistance Grant outcome. For example, consider two Councils, A and B, each with \$1 million in assessed revenue and \$1.5 million in assessed expenditure, excluding net expenditure on environmental protection and other transport. If Councils A and B have net expenditure of \$100 000 and \$0 in their respective effort positive categories, A's relative need will be \$100 000 greater than B's and A will receive a higher General Purpose Grant. It is important to note that A will not receive \$100 000 more than B due to the scaling process.

Roads

The roads assessment model within the General Purpose Grant is based on an asset preservation assessment of the cost to maintain a Council's road network, including bridges and hydraulics, in average condition.

Tables 2.4 and 2.5 provide the standards used in the roads assessment model and the cost adjustors applied. For example, to comply with the effort neutrality principle, a rural road carrying a volume of 150–250 vehicles per day is assumed to be a sealed 4/8 road regardless of what is actually on the ground. Allowances are given for heavy vehicles and for the provision and barging of plant and material to islands as these factors affect Council road expenditure and are outside Council control.

Table 2.4 Rural roads

Standard	Traffic volume range (adjusted vehicles per day)	Base cost \$/km	Climate		Soil sub-grade MR reactive	Locality on-cost		Terrain		
			Favourable (TI -50)	Adverse (TI +100)		<1.0p/km ²	<0.1p/km ²	Undulating	Hilly	Mountainous
Unformed		\$250	0%	25%	0%	5%	10%	2%	5%	0%
Formed	<40	\$500	0%	20%	0%	5%	10%	2%	5%	0%
Paved	40–150	\$2 300	0%	20%	10%	5%	10%	2%	5%	0%
Sealed 4/8	150–250	\$4 650	-10%	15%	10%	2.5%	5%	2%	5%	10%
6/8	250–1000	\$6 600	-7.5%	10%	10%	2.5%	2.5%	2%	5%	10%
7/10	1000–3000	\$8 100	-7.5%	10%	10%	2.5%	2.5%	2%	5%	10%
8/12	>3000	\$11 000	-7.5%	10%	10%	2.5%	2.5%	2%	5%	10%

Table 2.5 Urban roads

Traffic volume range (adjusted vehicles per day)	Base cost \$/km	Climate		Soil sub-grade	Locality on-cost		Terrain		
		Favourable (TI -50)	Adverse (TI +100)	MR reactive	<1.0p/km ²	<0.1p/km ²	Undulating	Hilly	Mountainous
<500	\$8 500	-7.5%	10%	5%	2.5%	2.5%	0%	2%	5%
500–1000	\$15 500	-7.5%	10%	5%	2.5%	2.5%	0%	2%	5%
1000–5000	\$25 400	-7.5%	10%	10%	2.5%	2.5%	0%	2%	5%
5000–10 000	\$41 800	-7.5%	10%	10%	2.5%	2.5%	0%	2%	5%
>10 000	\$66 700	-7.5%	10%	10%	2.5%	2.5%	0%	2%	5%

Light to medium trucks, two axles	= 1 vehicle
Heavy rigid and/or twin steer tandem	= 2 vehicles
Semi-trailers	= 3 vehicles
B-doubles	= 4 vehicles
Road trains	= 5 vehicles

2.4.4 Cost adjustors used in the road assessment

Cost adjustors are also applied to the roads assessment calculations. Tables 2.4 and 2.5 outline the cost adjustors used in the roads assessment. Detailed below are the cost adjustors used in the roads assessment. Across Queensland, the on-cost factors increased road expenditure assessments by 4.43 per cent for 2010–11 General Purpose Grants.

Climate—represents the impact on maintenance for roads due to rainfall and other climate factors. It is based on the Thornthwaite index and applied on a sliding scale.

Adverse effect	maximum of 25 per cent
Favourable effect	maximum of -10 per cent

Locality—captures the additional costs for maintenance activity that occurs in remote and less populated areas.

Population density	lower density increases costs up to maximum of 10 per cent
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Terrain—represents the additional costs to road maintenance due to the terrain of the area.

Undulating terrain	increase in expenditure up to a maximum of two per cent
Hilly terrain	increase in expenditure up to a maximum of five per cent
Mountainous terrain	increase in expenditure up to a maximum of 10 per cent

Soil subgrade—represents the additional costs due to reactive soils for roads expenditure.

Reactive or poor soils	increase in expenditure up to maximum of 10 per cent
Good soil	decrease in expenditure up to maximum of -5 per cent

2.5 Scaling

For the 2010–11 Financial Assistance Grant calculation, the overall assessed expenditure figure used was \$5.99 billion, while the equivalent assessed revenue amount was \$5.35 billion. After each Council is allocated the minimum grant, some \$188.4 million of the General Purpose Grant funding pool remained unallocated to meet a \$635 million deficit. This requires a standard budget result to be included in each Council's revenue assessment, ensuring total revenue, including the General Purpose Grant, matches total expenditure. The standard budget result is distributed according to each Council's share of Queensland's population, so that relativities established through the revenue and expenditure assessments are not altered.

Given that the General Purpose Grant pool is less than the assessed needs of all Councils combined, the Commission must decide how to apportion, or scale back, the available funds to Councils. There are two main options: the equalisation method and the proportional method.

While the proportional method is used by Local Government grants commissions in other jurisdictions, Queensland's Commission regards the equalisation method as more conceptually in-line with the national principle of horizontal fiscal equalisation and continues to use this as the dominant scaling method in Queensland. Generally speaking, the equalisation method provides more General Purpose Grant funds to small, remote and rural Councils than the proportional method. However, the argument is not universal and many larger, urban Councils benefit more from the equalisation method than the proportional method.

A combination of the two methods was considered for 2010–11, as in previous years, with a 25 per cent weighting given to the proportional method. The remaining 75 per cent relates to the equalisation method. These averaging steps will be considered as part of the current review of the methodology.

As an example:

Council A has assessed revenue of \$500 000 and assessed expenditure (including effort positive categories) of \$2 million and therefore an assessed General Purpose Grant need of \$1.5 million.

Council B has assessed revenue of \$1.5 million and assessed expenditure (including effort positive categories) of \$3 million and therefore also has an assessed General Purpose Grant need of \$1.5 million.

Council C has assessed revenue of \$4 million and assessed expenditure (including effort positive categories) of \$5 million and therefore an assessed General Purpose Grant need of \$1 million.

Assuming there is exactly half the General Purpose Grant funds (net of the Minimum Grant) available to meet assessed deficits for all Councils, A and B would each receive \$750 000 General Purpose Grant allocations under the proportional method (50 per cent x \$1.5 million). Council C would receive a \$500 000 General Purpose Grant (50 per cent x \$1 million).

However, Councils A, B and C would be able to meet different percentages of their assessed expenditure need with their General Purpose Grants under the proportional method, as follows:

- A: \$500 000 (assessed revenue) + \$750 000 (General Purpose Grant) = \$1.25 million or 63 per cent of \$2 million (assessed expenditure)
- B: \$1.5 million (assessed revenue) + \$750 000 (General Purpose Grant) = \$2.25 million or 75 per cent of \$3 million (assessed expenditure)
- C: \$4 million (assessed revenue) + \$500 000 (General Purpose Grant) = \$4.5 million or 90 per cent of \$5 million (assessed expenditure)

Under the equalisation method, the Commission determines that it has sufficient General Purpose Grant funds to ensure every Council can meet the same percentage of its assessed expenditure. For example, assuming the General Purpose Grant pool (net of the minimum grant) is sufficient to bring each Council up to 80 per cent of its assessed expenditure, General Purpose Grant allocations for Councils A, B and C, would be as follows:

- A: \$500 000 (assessed revenue) + \$1.1 million (General Purpose Grant) = \$1.6 million or 80 per cent of \$2 million (assessed expenditure)
- B: \$1.5 million (assessed revenue) + \$900 000 (General Purpose Grant) = \$2.4 million or 80 per cent of \$3 million (assessed expenditure)
- C: \$4 million (assessed revenue) + \$0 (General Purpose Grant) = \$4 million, or 80 per cent of \$5 million (assessed expenditure)

Council C can finance more than 80 per cent of its assessed expenditure with its own-sourced funds according to the methodology and so does not receive more than the minimum General Purpose Grant under the equalisation method.

2.6 Averaging

The Commission uses regression to increase the level of confidence in the results obtained from the methodology due to concerns about data limitations. Regression is a statistical tool for developing averages based on more than one variable. The Commission decided several years ago to average the outcomes of the methodology against population and road length.

The result of the regression analysis is averaged with the outcomes from the methodology. This reduces the impact of very wide variations occurring between Councils in Queensland and introduces some comparability between Councils based on population and road length. Without this modification, the wide range in data, especially unimproved valuations and traffic volumes, may result in extreme Financial Assistance Grant outcomes for similar/proximate councils.

2.7 Commission judgements

The Commission ensured that no amalgamated Council from March 2008 dropped below its pre-amalgamation grant levels. Additionally a 15 per cent maximum growth cap was applied. All Councils received the 2009–10 General Purpose Grant funding level as a minimum .

2.7.1 Minimum grant

The Commission determined that two Queensland Councils will receive a minimum grant only. These are Brisbane City Council and Gold Coast City Council. These Councils account for 35 per cent of the state's population and receive 11 per cent of the total General Purpose Grant pool. By comparison, 25 per cent and 27 per cent of the populations in New South Wales and Victorian Councils respectively resided in minimum grant Councils in 2009–10. South Australia had a higher proportion (54 per cent) of population in minimum grant Councils.

2.7.2 Indigenous Councils

The Commission this year decided to continue using 20 per cent of Indigenous Councils' State Government Financial Aid grants as revenue, as a proxy for rate revenue.

2.8 Cash adjustment

Each year in determining the growth in the funding pool for the coming year, the Commonwealth Government in April, estimate the consumer price index for the coming year and the anticipated population growth. The overall growth in the funding pool is determined by these two factors.

When final, full year consumer price index and population figures are available, the Commonwealth makes a cash adjustment to each state's funding pool from the previous year. Queensland, with its high population growth, again benefited from this adjustment. Table 2.6 shows each Council's 2010–11 entitlement and the amount of the negative cash adjustment.

In July 2011, the Commonwealth Government will provide an adjustment in the Financial Assistance Grant, based on the final consumer price index for the quarter ended June 2010. This will be allocated to Local Governments based on the 2010–11 Financial Assistance Grant entitlement allocation and included as part of the 2010–11 grant quarterly payments. It is not possible to predict if this will be a negative or positive amount.

Table 2.6 2010–11 Grant outcomes

Local governing body	General Purpose Grant			Identified Road Grant			Total cash grant		2010–11 early cash payment (paid June 2010)	Total cash grant 2009–10
	2010–11 Entitlement	2009–10 Adjustment	Total	2010–11 Entitlement	2009–10 Adjustment	Total	2010–11			
Aurukun	1,385,284	12,079	1,397,363	101,824	1,248	103,072	1,500,435	333,679	1,240,730	
Balonne	3,318,386	31,395	3,349,781	1,179,906	14,550	1,194,456	4,544,237	1,095,107	4,083,083	
Banana	4,986,705	49,900	5,036,605	1,984,518	28,648	2,013,166	7,049,771	1,851,916	6,906,387	
Barcaldine	5,416,624	54,202	5,470,826	1,573,718	18,515	1,592,233	7,063,059	1,757,573	6,544,646	
Barcoo	2,353,482	22,266	2,375,748	866,290	9,989	876,279	3,252,027	770,027	2,871,169	
Blackall-Tambo	2,892,902	28,948	2,921,850	931,682	11,554	943,236	3,865,086	972,243	3,621,110	
Boulia	2,263,098	21,411	2,284,509	648,858	7,996	656,854	2,941,363	708,025	2,638,359	
Brisbane	20,576,212	203,797	20,780,009	13,188,516	164,172	13,352,688	34,132,697	8,514,043	31,736,106	
Bullo	2,951,673	27,925	2,979,598	1,022,370	15,046	1,037,416	4,017,014	1,016,490	3,790,137	
Bundaberg	5,335,395	53,389	5,388,784	2,448,914	29,398	2,478,312	7,867,096	1,956,153	7,292,307	
Burdekin	1,740,128	16,463	1,756,591	750,010	9,337	759,347	2,515,938	608,670	2,269,754	
Burke	2,094,544	19,816	2,114,360	586,727	5,579	592,306	2,706,666	618,586	2,303,815	
Cairns	3,566,429	35,908	3,602,337	2,440,564	29,850	2,470,414	6,072,751	1,518,751	5,668,751	
Carpentaria	3,192,012	30,199	3,222,211	843,405	14,594	857,999	4,080,210	1,065,467	3,974,287	
Cassowary Coast	2,046,445	20,478	2,066,923	898,943	11,147	910,090	2,977,013	747,708	2,788,800	
Central Highlands	7,109,265	71,140	7,180,405	2,579,595	31,699	2,611,294	9,791,699	2,455,898	9,155,030	
Charters Towers	4,759,319	47,625	4,806,944	2,259,323	28,101	2,287,424	7,094,368	1,782,765	6,647,034	
Cherbourg	318,277	2,775	321,052	46,253	574	46,827	367,879	82,457	306,962	
Cloncurry	2,901,112	27,447	2,928,559	929,603	11,452	941,055	3,869,614	931,848	3,473,931	
Cook	5,143,413	48,661	5,192,074	1,302,668	15,728	1,318,396	6,510,470	1,559,870	5,811,858	
Croydon	1,726,428	16,333	1,742,761	422,882	5,201	428,083	2,170,844	522,012	1,944,522	
Diamantina	4,126,413	39,039	4,165,452	510,203	6,989	517,192	4,682,644	1,137,995	4,235,270	
Doomadgee	758,690	6,616	765,306	34,302	922	35,224	800,530	187,564	697,988	
Etheridge	2,251,769	21,304	2,273,073	817,956	9,027	826,983	3,100,056	726,058	2,704,687	
Flinders	2,942,507	27,838	2,970,345	1,127,469	13,884	1,141,353	4,111,698	990,861	3,693,702	
Fraser Coast	4,839,045	48,422	4,887,467	2,070,411	22,831	2,093,242	6,980,709	1,696,925	6,322,631	
Gladstone	4,402,576	44,055	4,446,631	1,868,291	22,827	1,891,118	6,337,749	1,585,299	5,909,212	
Gold Coast	10,071,642	97,744	10,169,386	6,730,007	80,348	6,810,355	16,979,741	4,115,863	15,345,769	

Local governing body	General Purpose Grant			Identified Road Grant			Total cash grant		2010-11 early cash payment (paid June 2010)	Total cash grant 2009-10
	2010-11 Entitlement	2009-10 Adjustment	Total	2010-11 Entitlement	2009-10 Adjustment	Total	2010-11			
Goondiwindi	5,120,822	51,242	5,172,064	1,324,514	16,207	1,340,721	6,512,785	1,635,455	6,089,025	
Gympie	3,832,484	38,350	3,870,834	1,637,108	22,849	1,659,957	5,530,791	1,440,037	5,370,755	
Hinchinbrook	1,079,946	10,217	1,090,163	463,862	5,809	469,671	1,559,834	378,039	1,409,679	
Hope Vale	729,454	6,361	735,815	57,081	1,218	58,299	794,114	187,012	696,178	
Ipswich	3,620,835	36,456	3,657,291	2,331,134	28,595	2,359,729	6,017,020	1,507,446	5,625,529	
Isaac	4,911,989	49,152	4,961,141	1,908,907	22,827	1,931,734	6,892,875	1,715,505	6,392,555	
Kowaryama	951,187	8,294	959,481	183,505	1,394	184,899	1,144,380	239,948	893,111	
Lockhart River	886,635	7,731	894,366	163,784	2,016	165,800	1,060,166	238,104	886,940	
Lockyer Valley	1,986,779	19,881	2,006,660	1,015,407	13,393	1,028,800	3,035,460	777,722	2,901,798	
Logan	5,936,554	59,772	5,996,326	3,794,784	46,171	3,840,955	9,837,281	2,457,195	9,167,708	
Longreach	5,257,890	52,614	5,310,504	1,600,951	19,713	1,620,664	6,931,168	1,741,150	6,485,756	
Mackay	4,398,507	44,014	4,442,521	2,356,747	31,028	2,387,775	6,830,296	1,749,544	6,527,539	
Mapoon	717,834	6,259	724,093	19,728	244	19,972	744,065	164,787	612,521	
Maranoa	9,436,707	94,430	9,531,137	3,438,760	40,942	3,479,702	13,010,839	3,237,056	12,059,187	
Mackinlay	2,724,536	25,776	2,750,312	974,652	11,994	986,646	3,736,958	900,097	3,354,246	
Moreton Bay	7,676,017	77,286	7,753,303	5,303,148	62,221	5,365,369	13,118,672	3,228,008	12,046,449	
Mornington	1,563,777	13,636	1,577,413	284,256	3,507	287,763	1,865,176	418,963	1,559,527	
Mount Isa	2,561,093	24,230	2,585,323	1,209,453	15,322	1,224,775	3,810,098	927,685	3,461,336	
Murweh	4,116,151	38,942	4,155,093	1,390,471	16,865	1,407,336	5,562,429	1,334,560	4,975,272	
Napranum	606,656	5,290	611,946	40,000	239	40,239	652,185	139,922	520,318	
North Burnett	7,748,852	77,540	7,826,392	2,577,601	33,718	2,611,319	10,437,711	2,660,061	9,913,087	
Northern Peninsula Area	2,473,190	21,566	2,494,756	199,636	2,463	202,099	2,696,855	600,475	2,233,068	
Palm Island	679,264	5,923	685,187	40,653	512	41,165	726,352	161,614	601,160	
Paroo	3,257,752	30,821	3,288,573	1,062,705	13,092	1,075,797	4,364,370	1,051,073	3,917,972	
Porpurraaw	765,319	6,673	771,992	284,886	3,507	288,393	1,060,385	241,129	899,247	
Quilpie	3,051,441	28,869	3,080,310	1,006,058	12,382	1,018,440	4,098,750	986,919	3,675,634	
Redland	2,960,901	29,812	2,990,713	1,901,001	23,473	1,924,474	4,915,187	1,234,516	4,605,651	
Richmond	2,172,523	20,554	2,193,077	685,450	8,433	693,883	2,886,960	694,946	2,590,373	
Rockhampton	6,625,262	66,296	6,691,558	2,724,130	34,752	2,758,882	9,450,440	2,393,723	8,925,747	
Scenic Rim	2,109,263	21,107	2,130,370	1,200,077	16,214	1,216,291	3,346,661	865,883	3,232,219	

Local governing body	General Purpose Grant			Identified Road Grant			Total cash grant	2010-11 early cash payment (paid June 2010)	Total cash grant 2009-10
	2010-11 Entitlement	2009-10 Adjustment	Total	2010-11 Entitlement	2009-10 Adjustment	Total			
Somerset	2,137,231	21,386	2,158,617	1,083,443	13,097	1,096,540	3,255,157	810,210	3,022,610
South Burnett	6,237,548	62,417	6,299,965	1,905,023	23,334	1,928,322	8,228,322	2,064,513	7,689,105
Southern Downs	5,517,417	55,211	5,572,628	1,843,726	22,705	1,866,431	7,439,059	1,867,780	6,961,927
Sunshine Coast	6,747,731	67,939	6,815,670	5,010,507	62,050	5,072,557	11,888,227	2,985,819	11,147,684
Tablelands	7,224,963	72,297	7,297,260	2,528,151	29,068	2,557,219	9,854,479	2,432,439	9,066,775
Toowoomba	9,985,165	99,918	10,085,083	5,327,918	62,679	5,390,597	15,475,680	3,815,307	14,228,484
Torres	2,407,904	20,996	2,428,900	77,241	780	78,021	2,506,921	552,013	2,052,035
Torres Strait	7,038,618	61,375	7,099,993	152,697	1,898	154,595	7,254,588	1,605,883	5,967,952
Townsville	4,691,464	47,236	4,738,700	2,593,123	31,492	2,624,615	7,363,315	1,841,165	6,867,983
Western Downs	12,268,922	122,770	12,391,692	4,000,026	50,370	4,050,396	16,442,088	4,150,945	15,460,928
Whitsunday	2,731,841	27,336	2,759,177	1,221,180	15,029	1,236,209	3,995,386	1,001,119	3,733,996
Winton	4,691,693	44,387	4,736,080	1,266,202	15,549	1,281,751	6,017,831	1,447,106	5,392,500
Woorabinda	288,761	2,518	291,279	48,596	602	49,198	340,477	76,449	284,658
Wujal Wujal	264,689	2,308	266,997	13,264	165	13,429	280,426	62,269	231,589
Yarrabah	498,736	4,349	503,085	50,557	636	51,193	554,278	123,905	460,859
Total	288,162,078	2,818,712	290,980,790	118,467,311	1,461,760	119,929,071	410,909,861	101,455,349	378,176,711

3 The year in review

3.1 Methodology refinements for 2010–11 Financial Assistance Grant allocation

Two previous methodology refinements were continued for the 2010–11 allocation:

- the weighting of the State Government Financial Aid was continued at 20 per cent as part of the revenue calculation for Aboriginal and Torres Strait Islander Councils
- unimproved valuations were averaged over five years in an attempt to smooth out fluctuations.

3.1.1 Early payments of the Financial Assistance Grant

In June 2010 an early payment of the 2010–11 Financial Assistance Grant was remitted to all Councils. This is the second year that this has happened with the announcement made in the Commonwealth budget in May 2010. It is not known if this practice will continue in future years. The remainder of each Council's 2010–11 cash allocation is remitted in four payments in the usual sequencing. The sum of the early payment and the four subsequent payments provides each Council's 2010–11 cash grant.

3.2 Engaging with Local Government

This Commission has a strategy of wanting to visit each Council at least once during the term of the Commission. These visits include meetings with Council which are open to the public, in accordance with the Commonwealth *Local Government (Financial Assistance) Act 1995*. Since the commencement of the appointment of this Commission—9 November 2007—until 30 June 2010, 33 Councils have been visited with the Commission attending a regional meeting of six councils.

Council visits provide the Commission with ideal opportunities to gain an appreciation of Council activities, issues and emerging pressures being managed. It is well known that the principles, by which the Financial Assistance Grant is allocated, in particular horizontal fiscal equalisation and effort neutrality, are difficult concepts to understand. The visits therefore add to Councils' understanding of the Commission's role and the Financial Assistance Grant methodology. The Commission wishes to thank the Mayors, Councillors, chief executive officers and Council staff from the following Councils for hosting Commission visits in 2009–10.

Councils visited in 2009–10

Due to the Commission's review of the General Purpose Grant, fewer Councils were visited in 2009–10 than in 2008–09. Upon completion of the review, the Commission will undertake a series of regional information sessions. The usual schedule of visits will re-commence after this time.

July 2010	Mapoon Aboriginal Shire Council Aurukun Aboriginal Shire Council Kowanyama Aboriginal Shire Council Pormpuraaw Aboriginal Shire Council Sunshine Coast Regional Council
August 2010	Redland City Council

The Chairperson also presented an update on the methodology review to the Urban Local Government Association conference in Mackay in May 2010.

3.3 Annual conference 2009

The Tasmanian Grants Commission hosted the 2009 Annual Conference of Local Government Grants Commissions. Representatives attended from all Grants Commissions from around Australia and provided an update on their major work priorities for the previous year.

One of the themes of the conference was the impact of climate change on Council operations. The guest speakers on this topic included, Andrew Paul Chief Executive Officer from Clarence City Council that presented information on a major study undertaken by that Council over a three year period on the impacts of climate change on their Council.

4 The year ahead

4.1 Methodology review

The Commission has undertaken a review of the methodology used for calculating the General Purpose Grant. This was in accordance with a recommendation from the Local Government Reform Commission in its 2007 report with the aim to ensure that the Commonwealth funded General Purpose Grant was distributed equitably.

The Commission has finalised this review and will release an information paper and conduct regional information sessions prior to implementation of the new methodology in 2011–12.

5 Appendices

5.1 2008–09 Consolidated data return

The Commission commends the following 26 Councils on submitting the data return on or before the due date (20 November 2009):

Balonne Shire Council	Croydon Shire Council	Logan City Council
Banana Shire Council	Diamantina Shire Council	McKinlay Shire Council
Barcoo Shire Council	Etheridge Shire Council	Murweh Shire Council
Blackall-Tambo Regional Council	Flinders Shire Council	Quilpie Shire Council
Brisbane City Council	Gold Coast City Council	Redland City Council
Bulloo Shire Council	Goondiwindi Regional Council	Scenic Rim Regional Council
Burdekin Shire Council	Gympie Regional Council	Somerset Regional Council
Burke Shire Council	Ipswich City Council	Tablelands Regional Council
Cook Shire Council	Lockyer Valley Regional Council	

The following 29 Councils submitted a data return after 20 November but before 31 December 2009:

Aurukun Shire Council	Gladstone Regional Council	Rockhampton Regional Council
Barcaldine Regional Council	Hinchinbrook Shire Council	South Burnett Regional Council
Boulia Shire Council	Isaac Regional Council	Southern Downs Regional Council
Bundaberg Regional Council	Longreach Regional Council	Sunshine Coast Regional Council
Cairns Regional Council	Mackay Regional Council	Toowoomba Regional Council
Carpentaria Shire Council	Moreton Bay Regional Council	Townsville City Council
Cassowary Coast Regional Council	Mount Isa City Council	Western Downs Regional Council
Central Highlands Regional Council	North Burnett Regional Council	Whitsunday Regional Council
Charters Towers Regional Council	Paroo Shire Council	Winton Shire Council
Fraser Coast Regional Council	Richmond Shire Council	

The following 3 Councils submitted a data return after 31 December 2009.

Maranoa Regional Council	Cloncurry Shire Council	Torres Shire Council
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Mornington Aboriginal Shire Council did not submit a data return.

In total, the Commission received 58 data returns. Indigenous Councils (with the exception of Mornington and Aurukun) were not required to submit a collection for 2008–09.

The Local Government Act 2009 requires that all Councils submit data returns by the due date. The Act states within Part 3 Division 1 228 (4)

If –

(a) the grants commission requires a local governing body to provide information to help the grants commission make a decision about funding under the Local Government (Financial Assistance) Act; and

(b) the local governing body does not make a submission by the date reasonably specified by the grants commission;

the grants commission can recommend that no funding be allocated to the local governing body.

This means that in future years the late submission or the failure to provide a data return may result in a Council not receiving funding.

5.2 The Commission and the Financial Assistant Grant in Queensland

The Commission was established in 1977 following the enactment of the *Local Government Grants Commission Act 1976*. Its duties are to make recommendations concerning the distribution of certain financial assistance to local governing bodies and with respect to other matters relating to the finances of local governing bodies, to hold inquiries and make investigations in connection therewith, and for related purposes. Until 1986–87, the Commission made recommendations on the distribution of the General Assistance Grant to Local Government provided in accordance with the Commonwealth *Local Government (Personal Income Tax Sharing) Act 1976*.

The Commonwealth *Local Government (Financial Assistance) Act 1986* came into force on 1 July 1986. It replaced the Commonwealth *Local Government (Personal Income Tax Sharing) Act 1976*. The 1986 Act required that states develop principles on which the distribution methodology would be based, in line with the requirements of that Act, and submit those principles to the Commonwealth minister for approval.

The Commonwealth *Local Government (Financial Assistance) Act 1995* came into force on 1 July 1995. National principles were adopted in lieu of separate principles for each state. These continued the main thrust of the 1986 Act by:

- maintaining the principle of full horizontal fiscal equalisation
- continuing the statutory minimum grant which is equal to what a local governing body would receive if 30 per cent of the state entitlement was distributed on a per capita basis.

The Commission's primary role since 1987–88 has been to make recommendations on the distribution of Financial Assistance Grants provided by the Commonwealth under the legislation. These are untied general purpose grants.

Since 1991–92, there have been two separately identified components to the Financial Assistance Grant:

- General Purpose Grant
- Identified Road Grant.

The *Local Government Grants Commission Act 1976* originally established the Queensland Local Government Grants Commission. In December 1993, the *Local Government Act 1993* was enacted and the *Local Government Grants Commission Act 1976* repealed. Provisions relating to the establishment and operation of the Local Government Grants Commission were included in the *Local Government Act 1993*. The present Commission was appointed from 9 November 2007.

5.3 National principles

A) The national principles relating to the allocation of General Purpose Grants payable under Section 9 of the *Local Government (Financial Assistance) Act 1995* (the Act) among local governing bodies are:

1. Horizontal equalisation

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

2. Effort neutrality

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

3. Minimum grant

The minimum General Purpose Grant allocation for a local governing body in a year will not be less than the amount to which the local governing body would be entitled if 30 per cent of the total amount of General Purpose Grants to which the state/territory is entitled under Section 9 of the Act in respect of the year were allocated among local governing bodies in the state/territory on a per capita basis.

4. Other grant support

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

5. Aboriginal people and Torres Strait Islanders

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

6. Council amalgamation

On 7 February 2006, the federal minister for Local Government, territories and roads proclaimed a variation under subsection 6(4) of the *Local Government (Financial Assistance) Act 1995* including a new national principle. This relates to Council amalgamations and is to be used for the allocation of General Purpose Grants payable under the Act in the year beginning 1 July 2006 and thereafter.

The principle is as follows:

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

- B)** The national principle relating to the allocation of the amounts payable under Section 12 of the Act (the identified road component of the Financial Assistance Grant) among local governing bodies is as follows:

1. Identified Road Component

This grant's component 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.

5.4 Summary of changes for 2010–11 Financial Assistance Grant recommendations

Identified Road Grant	
	No change—calculated as per the previous method
General Purpose Grant	
Base amounts	Increase in the base amounts for the administration and community amenities, recreation, culture and libraries expenditure categories from \$384 816 to \$411 222 and \$25 655 to \$27 416 respectively to reflect the increase in Queensland's Financial Assistance Grant pool entitlement.
Revenue adjustments	The weighting of 20 per cent of the State Government Financial Aid was again considered as revenue for Indigenous Councils. This was the same percentage used previously.
Commission judgements	A 15 per cent maximum growth cap on grant outcomes was applied to all Councils to ensure an equitable spread of funds.
Minimum grant councils	Brisbane City Council and Gold Coast City Council will receive only the minimum grant in 2010–11.

5.5 Data used in grant calculation (refer section 2.1)

LGA	Number of properties (2008)		Value of properties (\$) 5 year average			Estimated residential population		Road length (km)			Area (km ²)	
	Residential	Commercial/Industrial	Rural	Residential	Commercial/Industrial	Rural	2010	2009	Rural	Urban		Total
Aurukun	-	-	-	-	-	-	1,209	1,152	165	19	184	7,402
Balonne	1,435	222	493	35,664,190	9,250,514	197,886,152	4,847	4,873	2,274	45	2,319	31,136
Banana	4,084	455	1,683	83,199,556	18,952,676	661,922,562	15,597	15,420	3,628	121	3,749	28,628
Barcaldine	1,166	136	424	7,112,690	1,734,090	282,217,452	3,376	3,425	3,098	58	3,156	53,705
Barcoo	109	12	73	385,115	53,920	37,340,918	353	373	1,751	17	1,768	62,002
Blackall-Tambo	795	112	246	3,454,046	1,088,414	208,019,518	2,069	2,082	1,832	35	1,867	30,476
Boulia	90	15	50	108,744	46,300	37,823,140	448	438	1,310	11	1,321	61,139
Brisbane	302,859	11,240	291	75,430,880,621	12,399,972,193	146,946,100	1,052,458	1,006,976	-	5,560	5,560	1,350
Bulloo	114	21	46	53,180	33,092	25,828,526	374	376	2,055	33	2,087	73,859
Bundaberg	35,442	1,409	2,084	2,458,295,118	287,058,044	255,947,190	95,132	89,988	2,470	608	3,078	6,458
Burdekin	6,282	497	1,319	193,145,398	32,374,580	352,728,496	18,431	18,233	984	177	1,161	5,049
Burke	95	12	30	451,704	123,132	28,043,360	555	542	1,181	10	1,191	40,245
Cairns	48,587	2,508	860	5,851,821,824	1,287,976,764	153,575,050	164,356	152,137	695	954	1,649	4,115
Carpentaria	595	78	55	12,114,550	4,780,330	65,190,360	2,123	2,099	1,645	40	1,685	64,403
Cassowary Coast	11,974	672	1,543	879,533,320	103,075,136	217,055,080	30,992	29,901	1,022	188	1,210	4,678
Central Highlands	8,434	661	1,339	344,731,882	84,577,942	1,326,242,426	30,403	28,672	4,373	293	4,666	59,960
Charters Towers	4,432	289	438	83,470,704	13,502,680	281,411,824	12,696	12,224	4,210	161	4,371	68,345

LGA	Number of properties (2008)			Value of properties (\$) 5 year average			Estimated residential population		Road length (km)			Area (km ²)
	Residential	Commercial/ Industrial	Rural	Residential	Commercial/Industrial	Rural	2010	2009	Rural	Urban	Total	
Cherbourg	-	-	-	-	-	-	1,215	1,185	52	18	70	32
Cloncurry	916	135	84	16,700,238	5,767,076	52,802,240	3,380	3,347	1,750	86	1,836	48,161
Cook	1,751	106	123	129,300,328	13,261,400	36,828,860	3,899	3,735	2,499	91	2,590	106,387
Croydon	70	6	49	214,660	68,760	17,668,380	273	266	826	35	861	29,575
Diamantina	102	16	15	1,007,600	409,000	21,763,400	319	307	1,015	24	1,039	94,853
Doomadgee	-	-	-	-	-	-	1,240	1,233	15	30	45	1,862
Etheridge	247	35	122	783,572	442,290	74,606,998	939	934	1,605	52	1,657	39,352
Flinders	655	90	242	948,962	338,750	150,973,860	1,834	1,875	2,242	31	2,273	41,501
Fraser Coast	40,454	1,318	973	3,406,818,036	338,910,902	123,559,307	99,514	92,441	1,365	848	2,213	7,166
Gladstone	22,003	905	916	1,807,275,126	217,052,406	107,956,400	59,644	55,523	2,216	396	2,612	10,874
Gold Coast	125,392	4,110	426	37,205,886,593	4,769,824,002	97,281,681	515,157	482,958	760	2,524	3,284	1,312
Goondiwindi	3,366	403	1,010	122,843,354	29,433,664	278,731,370	11,188	10,785	2,342	144	2,486	19,314
Gympie	19,332	790	1,803	1,402,096,160	109,745,548	273,428,247	48,282	44,932	2,070	300	2,370	6,900
Hinchinbrook	4,853	336	1,136	168,992,540	27,456,554	194,857,500	12,283	12,189	606	94	700	2,809
Hope Vale	-	-	-	-	-	-	832	830	100	-	100	1,118
Ipswich	53,638	1,381	464	4,936,199,774	639,207,462	177,068,259	162,383	147,447	559	906	1,465	1,089
Isaac	6,746	409	829	209,117,262	28,931,514	1,049,015,908	22,417	21,468	3,250	205	3,455	59,904
Kowanyama	-	-	-	-	-	-	1,156	1,126	345	8	352	2,576

LGA	Number of properties (2008)			Value of properties (\$) 5 year average			Estimated residential population		Road length (km)			Area (km ²)
	Residential	Commercial/ Industrial	Rural	Residential	Commercial/Industrial	Rural	2010	2009	Rural	Urban	Total	
Lockhart River	-	-	-	-	-	-	619	602	258	65	323	3,595
Lockyer Valley	12,848	417	1,220	629,973,150	47,027,260	215,528,464	35,633	32,759	1,154	200	1,354	2,273
Logan	80,349	2,263	239	11,163,049,691	1,334,518,378	200,315,774	277,568	263,871	865	1,250	2,115	959
Longreach	1,414	160	265	35,101,858	10,613,720	177,571,576	4,298	4,274	3,058	135	3,193	40,608
Mackay	35,945	1,702	2,262	3,902,827,354	505,041,977	381,078,642	116,123	109,575	1,847	614	2,461	7,613
Mapoon	-	-	-	-	-	-	266	259	20	15	35	530
Maranoa	3,965	527	1,724	121,805,258	38,595,216	651,045,150	13,223	13,074	6,478	299	6,777	58,823
McKinlay	241	58	160	340,004	300,416	126,843,890	944	958	1,950	28	1,978	40,883
Moreton Bay	119,251	2,366	814	15,896,699,724	1,133,776,544	238,971,420	371,162	343,684	1,375	1,922	3,297	2,032
Mornington	-	-	-	-	-	-	1,103	1,127	530	30	560	1,274
Mount Isa	5,705	512	35	200,220,418	44,073,484	23,573,040	21,838	21,209	1,867	166	2,033	43,312
Murweh	1,723	185	276	12,055,830	3,266,438	98,302,800	4,871	4,779	2,677	73	2,750	40,760
Napranum	-	-	-	-	-	-	930	912	48	15	63	1,995
North Burnett	3,564	373	1,995	61,077,182	11,304,962	279,632,438	10,787	10,647	4,943	119	5,062	19,708
Northern Peninsula Area	-	-	-	-	-	-	2,282	2,214	332	31	363	1,030
Palm Island	-	-	-	-	-	-	2,187	2,156	18	21	39	72
Paroo	741	97	222	1,662,480	537,488	55,633,482	1,946	2,009	2,099	39	2,138	47,719
Porpuraaaw	-	-	-	-	-	-	676	665	550	20	570	4,433

LGA	Number of properties (2008)			Value of properties (\$) 5 year average			Estimated residential population		Road length (km)			Area (km ²)
	Residential	Commercial/Industrial	Rural	Residential	Commercial/Industrial	Rural	2010	2009	Rural	Urban	Total	
Quilpie	310	72	165	2,167,810	859,892	26,769,672	1,016	1,008	2,001	40	2,041	67,568
Redland	54,403	677	129	8,330,819,838	376,092,860	61,708,200	140,691	133,602	297	729	1,026	524
Richmond	259	44	123	679,450	260,530	94,616,520	962	946	1,372	13	1,385	26,614
Rockhampton	40,323	1,807	1,501	2,626,777,844	364,962,716	298,537,456	114,105	109,735	2,432	823	3,255	18,949
Scenic Rim	13,330	528	2,149	1,418,136,228	73,440,487	528,363,649	37,419	35,568	1,521	175	1,696	4,256
Somerses	8,203	325	1,391	472,786,012	25,777,616	383,411,780	21,608	20,015	1,674	105	1,779	5,382
South Burnett	13,189	659	2,383	393,706,420	35,114,470	199,105,320	32,495	31,177	3,006	235	3,241	8,399
Southern Downs	13,054	825	2,621	501,835,370	77,179,098	206,228,732	35,456	34,004	2,798	257	3,055	7,122
Sunshine Coast	103,823	3,053	1,583	21,531,813,444	1,486,610,395	255,804,124	323,423	303,016	2,146	1,525	3,671	3,136
Tablelands	16,457	956	2,154	1,014,458,888	110,676,082	440,996,948	46,366	44,228	3,868	367	4,235	65,001
Toowoomba	52,226	2,812	4,649	3,806,094,962	580,055,750	1,077,463,264	159,098	152,936	5,709	1,964	7,673	12,972
Torres	467	89	4	39,661,960	14,494,440	360,100	3,642	3,556	65	19	84	691
Torres Strait Island	-	-	-	-	-	-	4,913	4,779	176	37	213	483
Townsville	56,349	2,549	201	4,618,340,220	733,652,890	45,509,280	181,743	169,816	600	1,007	1,607	3,738
Western Downs	11,702	1,056	3,803	252,088,498	55,748,330	971,750,592	31,469	30,230	7,227	328	7,555	37,981
Whitsunday	11,364	687	838	1,206,300,900	248,643,380	296,613,230	34,195	32,017	1,592	213	1,805	23,905
Winton	457	80	204	2,589,836	862,410	124,161,122	1,407	1,458	2,545	21	2,566	53,964
Woorabinda	-	-	-	-	-	-	965	944	69	11	80	391

	Number of properties (2008)			Value of properties (\$) 5 year average			Estimated residential population		Road length (km)			Area (km ²)
	Residential	Commercial/Industrial	Rural	Residential	Commercial/Industrial	Rural	2010	2009	Rural	Urban	Total	
LGA												
Wujal Wujal	-	-	-	-	-	-	352	343	15	5	20	11
Yarrabah	-	-	-	-	-	-	2,628	2,588	37	13	50	158

5.6 Cost adjustors—by definition (refer section 2.4.3)

	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	Non-resident services expenditure
Aurukun Shire Council	1.43	1.45	1.23	1.04	1.46	1.00	1.00	1.00	1.00
Batonne Shire Council	1.18	1.08	1.21	1.06	1.35	1.00	1.01	1.00	1.16
Banana Shire Council	1.13	1.02	1.20	1.07	1.05	1.00	1.00	1.00	1.09
Barcardine Regional Council	1.27	1.03	1.20	1.06	1.40	1.00	1.01	1.00	1.34
Barcoo Shire Council	1.37	1.04	1.18	1.06	1.49	1.00	1.05	1.00	1.50
Blackall-Tambo Regional Council	1.28	1.02	1.19	1.05	1.44	1.00	1.01	1.00	1.24
Boulia Shire Council	1.38	1.13	1.16	1.05	1.49	1.00	1.00	1.00	1.50
Brisbane City Council	1.02	1.01	1.17	1.00	1.00	1.19	1.00	1.00	1.23
Bulloo Shire Council	1.31	1.06	1.16	1.06	1.49	1.00	1.01	1.00	1.50
Bundaberg Regional Council	1.06	1.01	1.22	1.11	1.05	1.02	1.00	1.00	1.07
Burdekin Shire Council	1.12	1.03	1.22	1.07	1.05	1.00	1.00	1.00	1.07
Burke Shire Council	1.32	1.16	1.12	1.05	1.48	1.00	1.00	1.00	1.23
Cairns Regional Council	1.09	1.04	1.18	1.08	1.04	1.09	1.02	1.13	1.05
Carpentaria Shire Council	1.40	1.21	1.19	1.05	1.44	1.00	1.00	1.00	1.05
Cassowary Coast Regional Council	1.12	1.05	1.20	1.12	1.05	1.00	1.00	1.00	1.03
Central Highlands Regional Council	1.15	1.02	1.17	1.09	1.05	1.00	1.00	1.00	1.04
Charters Towers Regional Council	1.15	1.04	1.23	1.06	1.05	1.00	1.00	1.01	1.18
Cherbourg Aboriginal Shire Council	1.06	1.47	1.26	1.01	1.46	1.00	1.00	1.00	1.00
Cloncurry Shire Council	1.28	1.12	1.19	1.05	1.40	1.00	1.00	1.00	1.10
Cook Shire Council	1.35	1.09	1.18	1.08	1.38	1.00	1.00	1.00	1.00
Croydon Shire Council	1.38	1.16	1.18	1.05	1.49	1.00	1.00	1.04	1.50
Diamantina Shire Council	1.47	1.14	1.19	1.06	1.49	1.00	1.00	1.00	1.50
Doomadgee Aboriginal Shire Council	1.45	1.47	1.25	1.03	1.46	1.00	1.00	1.00	1.00
Etheridge Shire Council	1.33	1.01	1.19	1.06	1.47	1.00	1.00	1.00	1.50
Flinders Shire Council	1.28	1.05	1.21	1.05	1.44	1.00	1.02	1.00	1.50

	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	Non-resident services expenditure
Fraser Coast Regional Council	1.06	1.01	1.21	1.10	1.05	1.13	1.02	1.03	1.05
Gladstone Regional Council	1.07	1.02	1.19	1.10	1.05	1.05	1.02	1.00	1.09
Gold Coast City Council	1.00	1.01	1.19	1.06	1.03	1.19	1.01	1.10	1.00
Goondiwindi Regional Council	1.07	1.02	1.21	1.06	1.05	1.00	1.00	1.00	1.13
Gympie Regional Council	1.05	1.01	1.21	1.09	1.05	1.00	1.02	1.00	1.01
Hinchinbrook Shire Council	1.11	1.03	1.24	1.06	1.05	1.00	1.00	1.00	1.02
Hope Vale Aboriginal Shire Council	1.25	1.47	1.21	1.03	1.48	1.00	1.00	1.00	1.00
Ipswich City Council	1.01	1.02	1.19	1.06	1.04	1.19	1.04	1.00	1.00
Isaac Regional Council	1.15	1.01	1.17	1.08	1.05	1.00	1.00	1.00	1.03
Kowanyama Aboriginal Shire Council	1.44	1.46	1.20	1.03	1.47	1.00	1.00	1.00	1.00
Lockhart River Aboriginal Shire Council	1.46	1.43	1.24	1.04	1.48	1.00	1.00	1.00	1.00
Lockyer Valley Regional Council	1.02	1.01	1.20	1.05	1.05	1.00	1.03	1.00	1.00
Logan City Council	1.01	1.01	1.19	1.12	1.04	1.19	1.00	1.05	1.00
Longreach Regional Council	1.30	1.02	1.20	1.05	1.37	1.00	1.00	1.00	1.40
Mackay Regional Council	1.10	1.02	1.19	1.19	1.04	1.00	1.00	1.01	1.02
Mapoon Aboriginal Shire Council	1.42	1.41	1.23	1.03	1.49	1.00	1.00	1.00	1.00
Maranoa Regional Council	1.13	1.04	1.20	1.07	1.05	1.00	1.00	1.00	1.25
McKinlay Shire Council	1.36	1.03	1.17	1.05	1.47	1.00	1.01	1.00	1.50
Moreton Bay Regional Council	1.00	1.01	1.20	1.12	1.03	1.22	1.02	1.04	1.00
Mornington Shire Council	1.51	1.47	1.22	1.03	1.47	1.00	1.02	1.00	1.00
Mount Isa City Council	1.28	1.10	1.19	1.04	1.05	1.04	1.00	1.00	1.00
Murweh Shire Council	1.23	1.06	1.21	1.05	1.35	1.00	1.00	1.00	1.31
Napranum Aboriginal Shire Council	1.41	1.46	1.24	1.03	1.47	1.00	1.00	1.00	1.00
North Burnett Regional Council	1.09	1.03	1.21	1.06	1.05	1.00	1.00	1.00	1.18
Northern Peninsula Area Regional Council	1.45	1.44	1.25	1.05	1.43	1.00	1.00	1.00	1.00
Palm Island Aboriginal Shire Council	1.29	1.48	1.22	1.02	1.43	1.00	1.00	1.00	1.00
Paroo Shire Council	1.25	1.16	1.20	1.05	1.44	1.00	1.03	1.00	1.35
Porpuraaw Aboriginal Shire Council	1.46	1.44	1.20	1.04	1.48	1.00	1.00	1.00	1.00

	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	Non-resident services expenditure
Quilpie Shire Council	1.33	1.05	1.20	1.05	1.47	1.00	1.00	1.00	1.50
Redland City Council	1.04	1.01	1.20	1.05	1.04	1.25	1.00	1.04	1.00
Richmond Shire Council	1.35	1.04	1.20	1.04	1.47	1.00	1.00	1.00	1.50
Rockhampton Regional Council	1.08	1.03	1.21	1.11	1.04	1.06	1.00	1.02	1.05
Scenic Rim Regional Council	1.02	1.01	1.21	1.15	1.05	1.00	1.00	1.00	1.00
Somerseset Regional Council	1.03	1.01	1.20	1.08	1.05	1.00	1.02	1.00	1.01
South Burnett Regional Council	1.06	1.02	1.22	1.06	1.05	1.00	1.00	1.00	1.11
Southern Downs Regional Council	1.05	1.01	1.22	1.10	1.05	1.00	1.00	1.00	1.04
Sunshine Coast Regional Council	1.01	1.01	1.20	1.22	1.03	1.17	1.01	1.09	1.00
Tablelands Regional Council	1.13	1.05	1.21	1.17	1.05	1.00	1.00	1.01	1.14
Toowoomba Regional Council	1.03	1.02	1.21	1.19	1.04	1.00	1.00	1.00	1.07
Torres Shire Council	1.42	1.57	1.23	1.03	1.39	1.00	1.00	1.00	1.15
Torres Strait Island Regional Council	1.44	1.27	1.24	1.09	1.35	1.00	1.00	1.00	1.00
Townsville City Council	1.08	1.03	1.18	1.11	1.04	1.15	1.01	1.03	1.12
Western Downs Regional Council	1.08	1.02	1.21	1.10	1.05	1.00	1.00	1.00	1.09
Whitsunday Regional Council	1.14	1.02	1.16	1.09	1.05	1.00	1.01	1.08	1.04
Winton Shire Council	1.32	1.05	1.21	1.05	1.46	1.00	1.03	1.00	1.46
Woorabinda Aboriginal Shire Council	1.14	1.47	1.24	1.03	1.47	1.00	1.00	1.00	1.00
Wujal Wujal Aboriginal Shire Council	1.20	1.44	1.19	1.01	1.49	1.00	1.00	1.00	1.00
Yarrabah Aboriginal Shire Council	1.10	1.48	1.25	1.02	1.42	1.00	1.00	1.00	1.00

5.7 Cost adjustors—by services category (refer section 2.4.3)

	Administration	Public order and safety	Education, Health, Welfare and Housing	Garbage /septic /recycling	Street lighting	Community amenities, recreation, culture and libraries	Building control and town planning	Business and industry development	Roads
Aurukun Shire Council	2.18	3.64	3.64	2.18	2.10	2.67	2.10	2.10	1.43
Balonne Shire Council	1.96	2.51	2.51	1.95	1.85	2.36	1.86	1.86	1.18
Banana Shire Council	1.38	1.67	1.67	1.38	1.28	1.65	1.28	1.28	1.13
Baraldine Regional Council	2.56	3.12	3.12	2.52	2.38	3.04	2.41	2.41	1.27
Barcoo Shire Council	3.40	3.92	3.92	3.23	3.05	3.79	3.21	3.21	1.37
Blackall-Tambo Regional Council	2.40	2.88	2.88	2.38	2.28	2.84	2.29	2.29	1.28
Boulia Shire Council	3.24	4.16	4.16	3.24	3.09	3.75	3.09	3.09	1.38
Brisbane City Council	1.25	1.75	1.48	1.25	1.48	1.74	1.25	1.25	1.02
Bulloo Shire Council	3.12	3.77	3.77	3.10	2.92	3.58	2.93	2.93	1.31
Bundaberg Regional Council	1.33	1.67	1.63	1.33	1.21	1.65	1.19	1.19	1.06
Burdekin Shire Council	1.34	1.67	1.67	1.34	1.26	1.63	1.26	1.26	1.12
Burke Shire Council	2.52	3.23	3.23	2.52	2.40	2.83	2.40	2.40	1.32
Cairns Regional Council	1.33	1.97	1.59	1.48	1.31	1.90	1.23	1.23	1.09
Carpentaria Shire Council	2.22	3.11	3.11	2.22	2.11	2.63	2.11	2.11	1.40
Cassowary Coast Regional Council	1.35	1.68	1.68	1.35	1.21	1.62	1.21	1.21	1.12
Central Highlands Regional Council	1.38	1.64	1.64	1.38	1.26	1.62	1.26	1.26	1.15
Charters Towers Regional Council	1.50	1.91	1.90	1.51	1.42	1.85	1.42	1.42	1.15
Cherbourg Aboriginal Shire Council	1.57	2.71	2.71	1.57	1.55	1.97	1.55	1.55	1.06
Cloncurry Shire Council	2.07	2.72	2.72	2.07	1.98	2.46	1.98	1.98	1.28
Cook Shire Council	2.02	2.55	2.55	2.02	1.87	2.37	1.87	1.87	1.35
Croydon Shire Council	3.23	4.46	4.30	3.35	3.08	3.94	3.08	3.08	1.38
Diamantina Shire Council	3.48	4.62	4.62	3.48	3.28	4.14	3.28	3.28	1.47
Doomadgee Aboriginal Shire Council	2.19	3.77	3.77	2.19	2.12	2.74	2.12	2.12	1.45
Etheridge Shire Council	3.09	3.72	3.72	3.09	2.93	3.69	2.93	2.93	1.33
Flinders Shire Council	2.96	3.64	3.64	2.90	2.76	3.51	2.83	2.83	1.28
Fraser Coast Regional Council	1.30	1.81	1.56	1.31	1.31	1.79	1.18	1.18	1.06
Gladstone Regional Council	1.37	1.72	1.62	1.35	1.29	1.70	1.24	1.24	1.07
Gold Coast City Council	1.10	1.70	1.30	1.20	1.23	1.70	1.04	1.04	1.00

	Administration	Public order and safety	Education, Health, Welfare and Housing	Garbage /septic /recycling	Street lighting	Community amenities, recreation, culture and libraries	Building control and town planning	Business and industry development	Roads
Goondiwindi Regional Council	1.34	1.65	1.65	1.34	1.27	1.62	1.27	1.27	1.07
Gympie Regional Council	1.23	1.48	1.48	1.21	1.11	1.46	1.13	1.13	1.05
Hinchinbrook Shire Council	1.26	1.60	1.60	1.26	1.19	1.56	1.19	1.19	1.11
Hope Vale Aboriginal Shire Council	1.91	3.21	3.21	1.91	1.85	2.31	1.85	1.85	1.25
Ipswich City Council	1.16	1.60	1.35	1.11	1.25	1.58	1.09	1.09	1.01
Isaac Regional Council	1.34	1.58	1.58	1.34	1.24	1.57	1.24	1.24	1.15
Kowanyama Aboriginal Shire Council	2.18	3.61	3.61	2.18	2.11	2.61	2.11	2.11	1.44
Lockhart River Aboriginal Shire Council	2.24	3.75	3.75	2.24	2.16	2.79	2.16	2.16	1.46
Lockyer Valley Regional Council	1.16	1.37	1.37	1.13	1.07	1.36	1.10	1.10	1.02
Logan City Council	1.17	1.76	1.41	1.23	1.24	1.74	1.05	1.05	1.01
Longreach Regional Council	2.63	3.22	3.22	2.63	2.50	3.16	2.50	2.50	1.30
Mackay Regional Council	1.39	1.69	1.68	1.40	1.17	1.66	1.17	1.17	1.10
Mapoon Aboriginal Shire Council	2.19	3.59	3.59	2.19	2.12	2.69	2.12	2.12	1.42
Maranoa Regional Council	1.58	1.97	1.97	1.58	1.48	1.91	1.48	1.48	1.13
McKinlay Shire Council	3.19	3.77	3.77	3.14	3.00	3.67	3.05	3.05	1.36
Moreton Bay Regional Council	1.18	1.77	1.40	1.21	1.26	1.76	1.06	1.06	1.00
Mornington Shire Council	2.34	3.86	3.86	2.29	2.22	2.78	2.27	2.27	1.51
Mount Isa City Council	1.39	1.85	1.78	1.39	1.39	1.71	1.34	1.34	1.28
Murweh Shire Council	2.28	2.88	2.88	2.28	2.18	2.76	2.18	2.18	1.23
Napranum Aboriginal Shire Council	2.14	3.65	3.65	2.14	2.07	2.65	2.07	2.07	1.41
North Burnett Regional Council	1.44	1.78	1.78	1.44	1.35	1.74	1.35	1.35	1.09
Northern Peninsula Area Regional Council	2.18	3.68	3.68	2.18	2.08	2.73	2.08	2.08	1.45
Palm Island Aboriginal Shire Council	1.88	3.18	3.18	1.88	1.85	2.29	1.85	1.85	1.29
Paroo Shire Council	2.64	3.46	3.46	2.56	2.43	3.06	2.50	2.50	1.25
Porrumpuraw Aboriginal Shire Council	2.24	3.68	3.68	2.24	2.16	2.69	2.16	2.16	1.46
Quilpie Shire Council	3.06	3.82	3.82	3.06	2.92	3.67	2.92	2.92	1.33
Redland City Council	1.13	1.79	1.37	1.18	1.36	1.77	1.08	1.08	1.04
Richmond Shire Council	3.11	3.85	3.85	3.11	2.98	3.74	2.98	2.98	1.35
Rockhampton Regional Council	1.31	1.74	1.62	1.33	1.25	1.70	1.18	1.18	1.08
Scenic Rim Regional Council	1.23	1.49	1.49	1.23	1.07	1.48	1.07	1.07	1.02

	Administration	Public order and safety	Education, Health, Welfare and Housing	Garbage /septic /recycling	Street lighting	Community amenities, recreation, culture and libraries	Building control and town planning	Business and industry development	Roads
Somerset Regional Council	1.21	1.44	1.44	1.19	1.10	1.42	1.12	1.12	1.03
South Burnett Regional Council	1.31	1.62	1.62	1.31	1.23	1.60	1.23	1.23	1.06
Southern Downs Regional Council	1.27	1.56	1.56	1.27	1.15	1.54	1.15	1.15	1.05
Sunshine Coast Regional Council	1.29	1.97	1.55	1.40	1.23	1.96	1.06	1.06	1.01
Tablelands Regional Council	1.58	2.00	1.98	1.59	1.35	1.92	1.35	1.35	1.13
Toowoomba Regional Council	1.36	1.67	1.67	1.36	1.15	1.65	1.15	1.15	1.03
Torres Shire Council	2.35	4.22	4.22	2.35	2.28	2.88	2.28	2.28	1.42
Torres Strait Island Regional Council	2.12	3.20	3.20	2.12	1.94	2.63	1.94	1.94	1.44
Townsville City Council	1.42	2.01	1.70	1.44	1.46	1.96	1.28	1.28	1.08
Western Downs Regional Council	1.36	1.68	1.68	1.36	1.24	1.65	1.24	1.24	1.08
Whitsunday Regional Council	1.37	1.73	1.61	1.46	1.24	1.70	1.25	1.25	1.14
Winton Shire Council	3.05	3.71	3.71	2.94	2.82	3.56	2.91	2.91	1.32
Woorabinda Aboriginal Shire Council	1.72	2.95	2.95	1.72	1.68	2.14	1.68	1.68	1.14
Wujal Wujal Aboriginal Shire Council	1.82	2.98	2.98	1.82	1.79	2.17	1.79	1.79	1.20
Yarrabah Aboriginal Shire Council	1.60	2.76	2.76	1.60	1.57	1.99	1.57	1.57	1.10

5.8 Final allocations 2009–10

In July 2009, the Commonwealth Government approved \$366.6 million as the estimated Financial Assistance Grant entitlement for Queensland. This was based on the estimated consumer price index for the quarter ended 30 June 2008. Each year, the final adjustment from the previous year is added onto the Financial Assistance Grant totals, as outlined in section 2.8. This is because the final adjustment cannot be calculated by the Commonwealth until the end of the financial year for which the Financial Assistance Grant is intended. The amounts below reflect the actual Financial Assistance Grant entitlements for 2009–10.

Table 5.8 2009–10 Financial Assistance Grant outcomes

Local governing body	General Purpose Grant			Identified Road Grant			Total cash grant		2010–11 early cash payment (paid June 2010)
	2009–10 Entitlement	2008–09 Adjustment	Total	2009–10 Entitlement	2008–09 Adjustment	Total	2010–11		
Aurukun	1,153,574	-7,362	1,146,212	95,042	-524	94,518	1,240,730	317,510	
Balonne	2,998,191	-17,107	2,981,085	1,108,112	-6,113	1,101,999	4,083,083	961,840	
Banana	4,765,466	-28,927	4,736,539	2,181,898	-12,050	2,169,848	6,906,387	1,701,289	
Barcaldine	5,176,312	-33,622	5,142,690	1,410,113	-8,157	1,401,956	6,544,646	1,707,201	
Barcoo	2,126,392	-12,132	2,114,259	760,768	-3,858	756,910	2,871,169	663,094	
Blackall-Tambo	2,764,557	-17,957	2,746,600	879,940	-5,430	874,510	3,621,110	957,547	
Boulia	2,044,729	-12,013	2,032,716	608,999	-3,357	605,642	2,638,358	632,600	
Brisbane	19,462,698	-160,529	19,302,169	12,503,546	-69,607	12,433,939	31,736,108	8,009,538	
Bulloo	2,666,862	-15,820	2,651,043	1,145,900	-6,806	1,139,094	3,790,137	937,088	
Bundaberg	5,098,687	-33,119	5,065,568	2,239,023	-12,285	2,226,739	7,292,307	1,877,156	
Burdekin	1,572,221	-9,648	1,562,572	711,107	-3,925	707,182	2,269,754	563,085	
Burke	1,892,439	-11,210	1,881,228	424,927	-2,341	422,586	2,303,815	554,421	
Cairns	3,429,259	-21,800	3,407,459	2,273,397	-12,105	2,261,292	5,668,751	1,420,963	
Carpentaria	2,884,011	-16,455	2,867,556	1,111,505	-4,773	1,106,731	3,974,287	885,334	
Cassowary Coast	1,955,653	-11,186	1,944,466	848,997	-4,664	844,333	2,788,800	659,200	
Central Highlands	6,793,858	-38,861	6,754,997	2,414,225	-14,192	2,400,034	9,155,030	2,192,045	
Charters Towers	4,548,169	-29,543	4,518,626	2,140,202	-11,794	2,128,408	6,647,034	1,711,956	
Cherbourg	265,040	-1,556	263,484	43,724	-246	43,478	306,962	73,359	
Cloncurry	2,621,180	-14,955	2,606,225	872,204	-4,497	867,706	3,473,931	804,932	
Cook	4,647,119	-26,514	4,620,605	1,197,851	-6,599	1,191,253	5,811,858	1,360,760	

Local governing body	General Purpose Grant			Identified Road Grant			Total cash grant		2010-11 early cash payment (paid June 2010)
	2009-10 Entitlement	2008-09 Adjustment	Total	2009-10 Entitlement	2008-09 Adjustment	Total	2010-11	2010-11	
Croydon	1,559,843	-9,329	1,550,515	396,135	-2,127	394,007	1,944,522	469,762	
Diamantina	3,728,251	-22,338	3,705,912	532,290	-2,932	529,358	4,235,270	1,026,045	
Doomadgee	631,788	-3,664	628,124	70,249	-385	69,864	697,988	164,134	
Etheridge	2,034,493	-13,511	2,020,982	687,492	-3,786	683,705	2,704,687	709,855	
Flinders	2,658,581	-16,462	2,642,119	1,057,411	-5,829	1,051,582	3,693,702	921,300	
Fraser Coast	4,624,357	-30,037	4,594,320	1,738,801	-10,490	1,728,311	6,322,631	1,665,828	
Gladstone	4,207,253	-27,328	4,179,925	1,738,540	-9,253	1,729,287	5,909,212	1,511,095	
Gold Coast	9,334,548	-75,845	9,258,703	6,119,386	-32,320	6,087,067	15,345,769	3,761,223	
Goondiwindi	4,893,633	-31,786	4,861,847	1,234,333	-7,155	1,227,178	6,089,025	1,588,878	
Gympie	3,662,453	-23,790	3,638,663	1,740,234	-8,142	1,732,092	5,370,755	1,328,143	
Hinchinbrook	975,741	-5,986	969,754	442,421	-2,497	439,924	1,409,679	351,737	
Hope Vale	607,442	-3,519	603,923	92,769	-514	92,255	696,178	164,114	
Ipswich	3,481,572	-22,753	3,458,819	2,177,803	-11,093	2,166,710	5,625,529	1,416,055	
Isaac	4,694,065	-30,490	4,663,575	1,738,560	-9,580	1,728,980	6,392,555	1,649,571	
Kowanyama	792,087	-4,583	787,504	106,192	-585	105,607	893,111	209,973	
Lockhart River	738,332	-4,267	734,065	153,555	-680	152,875	886,940	202,891	
Lockyer Valley	1,898,635	-11,364	1,887,271	1,020,053	-5,527	1,014,527	2,901,798	705,211	
Logan	5,708,225	-37,290	5,670,936	3,516,415	-19,643	3,496,772	9,167,708	2,373,736	
Longreach	5,024,620	-32,637	4,991,983	1,501,368	-7,596	1,493,773	6,485,756	1,650,519	
Mackay	4,203,364	-26,790	4,176,574	2,363,165	-12,200	2,350,965	6,527,539	1,627,315	
Mapoon	597,766	-3,702	594,064	18,560	-103	18,457	612,521	152,531	
Maranoa	9,018,041	-58,576	8,959,465	3,118,215	-18,493	3,099,722	12,059,187	3,163,213	
McKinlay	2,461,643	-16,084	2,445,559	913,464	-4,777	908,687	3,354,246	859,439	
Moreton Bay	7,380,787	-46,920	7,333,866	4,738,852	-26,269	4,712,583	12,046,449	3,060,040	
Morrington	1,302,212	-8,310	1,293,902	267,098	-1,472	265,626	1,559,527	398,267	
Mount Isa	2,313,970	-13,203	2,300,767	1,166,979	-6,411	1,160,569	3,461,336	819,100	
Murweh	3,718,979	-21,219	3,697,760	1,284,496	-6,983	1,277,512	4,975,272	1,166,719	
Napranam	505,183	-2,932	502,251	18,169	-102	18,067	520,318	121,990	
North Burnett	7,405,069	-48,099	7,356,970	2,567,998	-11,881	2,556,117	9,913,087	2,473,109	
Northern Peninsula Area	2,059,512	-13,027	2,046,485	187,615	-1,033	186,583	2,233,068	566,770	

Local governing body	General Purpose Grant			Identified Road Grant			Total cash grant		2010-11 early cash payment (paid June 2010)
	2009-10 Entitlement	2008-09 Adjustment	Total	2009-10 Entitlement	2008-09 Adjustment	Total	2010-11	2010-11	
Palm Island	565,647	-3,298	562,349	39,030	-218	38,812	601,160	141,872	
Paroo	2,943,407	-16,794	2,926,613	997,074	-5,715	991,359	3,917,972	929,669	
Pompuraaw	637,308	-3,685	633,623	267,095	-1,471	265,624	899,247	214,104	
Quilpie	2,757,004	-17,752	2,739,252	943,040	-6,659	936,381	3,675,634	998,485	
Redland	2,847,020	-19,340	2,827,680	1,787,741	-9,771	1,777,971	4,605,651	1,212,969	
Richmond	1,962,894	-11,745	1,951,149	642,283	-3,059	639,225	2,590,373	611,753	
Rockhampton	6,331,328	-38,272	6,293,056	2,646,756	-14,065	2,632,690	8,925,747	2,170,396	
Scenic Rim	2,015,684	-11,593	2,004,091	1,234,911	-6,783	1,228,128	3,232,219	771,337	
Somerset	2,042,411	-11,683	2,030,728	997,506	-5,624	991,882	3,022,610	721,469	
South Burnett	5,960,815	-38,718	5,922,097	1,777,136	-10,128	1,767,008	7,689,105	2,000,018	
Southern Downs	5,272,634	-30,159	5,242,474	1,729,238	-9,785	1,719,452	6,961,927	1,648,898	
Sunshine Coast	6,488,203	-41,246	6,446,957	4,725,770	-25,042	4,700,727	11,147,684	2,786,744	
Tablelands	6,904,423	-39,493	6,864,930	2,213,818	-11,972	2,201,845	9,066,775	2,125,364	
Toowoomba	9,542,166	-61,982	9,480,184	4,773,714	-25,414	4,748,300	14,228,484	3,628,722	
Torres	2,005,146	-12,209	1,992,938	59,423	-326	59,097	2,052,035	502,756	
Torres Strait	5,861,304	-37,073	5,824,231	144,518	-797	143,721	5,967,952	1,516,065	
Townsville	4,511,023	-28,677	4,482,346	2,398,444	-12,807	2,385,637	6,867,983	1,727,109	
Western Downs	11,724,604	-76,156	11,648,447	3,836,248	-23,768	3,812,480	15,460,928	4,093,143	
Whitsunday	2,610,641	-14,933	2,595,708	1,144,632	-6,343	1,138,288	3,733,996	884,893	
Winton	4,238,986	-24,186	4,214,801	1,184,225	-6,525	1,177,700	5,392,500	1,264,129	
Woorabinda	240,462	-1,413	239,049	45,862	-253	45,609	284,658	67,967	
Wujal Wujal	220,416	-1,292	219,124	12,536	-71	12,466	231,589	54,898	
Yarabah	415,315	-2,656	412,659	48,470	-271	48,200	460,859	118,211	
Total	269,187,704	-1,730,513	267,457,191	111,329,565	-610,044	110,719,521	378,176,712	94,460,452	



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