



Report 2008

# Queensland Local Government Grants Commission



Queensland Local Government  
Grants Commission

**Report for 2008**

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## Foreword

On behalf of my fellow Commissioners I am pleased to present this report of our activities for 2007-08. The term for this current Commission took effect for a three-year period from 9 November 2007.

In the first instance, I would like to take this opportunity to acknowledge the work of the previous Chairperson and Commissioners who, from what I understand, had the task of having to undertake a complete review of the allocation methodology for the Financial Assistance Grant. Their commitment to openness with the review process and their on-going travel program to visit councils and understand issues that councils face throughout Queensland is to be commended.

Following the amalgamations of councils, the Queensland Local Government Grants Commission is now focused on aligning all aspects of the methodology to the current 73 councils. In 2008-09 the entitlement allocation of \$366.6 million across the General Purpose Grant (GPG) and Identified Road Grant (IRG) (detailed further in the report) represents growth of 6.9% and 6.1% respectively on the previous year's entitlements. This compares with the national increase of 4.97% across both funding pools. Undoubtedly the state's high population growth accounts for Queensland's increase.

The Commission is aware of the need to work within the National Principles of Commonwealth legislation in relation to allocations to amalgamated councils. The 2007-08 Grant outcomes have formed the benchmark for allocations with no council's GPG funding to fall below this level.

A visit program for the term of this Commission has been developed with the intention of visiting or meeting with each council. The visits to date have proved valuable in terms of understanding different issues councils face in delivering services to their communities. I would like to thank councils that have hosted the Commission so far. We look forward to meeting with more councils in the coming year.

One area that has become clear to the Commission is the need for the most up-to-date data possible in order to calculate the Grant. It is essential that councils submit their Consolidated Data Return so that the Commission can be confident that the most accurate data is being utilised to calculate the assessed revenue and expenditure categories. The Queensland Local Government Grants Commission is participating with other states' grants commissions and with the Australian Bureau of Statistics (ABS) to update data collected to ensure relevancy and consistency across Australia.

One of the major pieces of work of the Commission at the beginning of 2008 was the requirement to approve the transfer of assets, liabilities, employees and property for those councils affected by boundary changes as part of local government reform. Councils with transferring areas needed to submit to the Commission an agreed position on the staff, liabilities and assets transfers. All in all, the process involved the transfer of 734.3 staff positions, liabilities of \$72.1 million and assets to the value of \$1.3 billion.

I would like to thank all councils involved in this process for their submissions and their willingness to assist Commission staff with follow-up questions and queries.

## The coming year

The Queensland Local Government Grants Commission's priority in 2008-09 is to undertake a review of the methodology as recommended by the Local Government Reform Commission. This is to ensure equity of distribution in line with new amalgamated councils and to refine the methodology to ensure that the allocations still meet the Commonwealth legislation and National Principles.

All aspects of the review and potential changes will be detailed in an information paper to be released in early 2009 which will also invite submissions from councils and other stakeholders. The Commission will conduct a series of regional information sessions after the paper's release to encourage discussion of any potential changes and to ensure that councils and other stakeholders have as much knowledge as possible.

However it is important to point out that communication with the Commission does not only have to be when the Commission is visiting: councils are welcome to make submissions at any time.

Councils are also welcome to visit the Commission in Brisbane to learn more about the allocation methodology and how this affects their Grant outcomes.

There is no doubt that 2008-09 will be challenging. On behalf of all Commissioners, I look forward to working with the Minister for Local Government, all councils – councillors and staff – and the Commonwealth Department of Local Government in the allocation of the Grant and in particular in refining the methodology that will be used in future years.



**Kelvin Spiller**  
*Chairperson*

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## Executive summary

The major purpose of the Commonwealth Financial Assistance Grant (the Grant) is to achieve a degree of horizontal fiscal equalisation among Queensland local governing bodies. The fiscal equalisation concept forms the first National Principle for allocating the Grant. The National Principles are set by the Commonwealth Minister 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 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 Grant and the Commission is contained in Chapter 1. Appendix 5.2 contains an overview of the history of the Grant in Queensland.

Each year the Commission makes a recommendation to the Queensland Minister for Local Government on the distribution of the Grant to local governments in this state. To make the recommendation, the Commission developed a methodology that complied with the National Principles. This methodology was last reviewed in 2002-03 with a new methodology being phased in over a four-year period. As a result of local government reform process and the formation of amalgamated councils, the Commission is reviewing the methodology as recommended by the Local Government Reform Commission. The full methodology is discussed in Chapter 2 and the National Principles listed in Appendix 5.3.

### Changes for 2008-09

The following refinements were introduced for the allocation of the 2008-09 Grant:

- In 2008-09, a 5% rating assessment increase cap was put in place to smooth fluctuations in unimproved capital valuations (UCVs). In 2008-09, a 5% decrease cap was also deemed to be necessary.
- Additionally, UCVs were averaged over six years (previously five years), again to smooth out fluctuations.
- Increases in the economy of scale amounts for the Administration and Community Amenities, Recreation, Culture and Libraries expenditure categories from \$347,496 to \$370,742 and \$23,167 to \$24,717 respectively reflect the increase in Queensland's grant pool entitlement.
- Adjustments were also made to Grant outcomes for amalgamated councils in line with the Commonwealth legislation and the relevant National Principle.

These changes are listed in Appendix 5.4. Further details on the methodology including the above changes are included in Chapter 2.



## Variability of Grant outcomes

As the methodology for making the recommendation is based on state averages, updating data each year causes these averages to change. For example, a sharp 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 UCVs. Changes in state averages can result in each council's position, relative to the average, changing. For this reason, Grant outcomes are not fixed; they will vary each year.

The Commission acknowledges that changes to the methodology are necessary to better reflect the new local government structure and consequently is undertaking a review. The Commission intends to distribute an information paper and conduct regional information sessions to provide an opportunity for all councils to fully understand proposed changes. The paper will provide councils with an opportunity to direct feedback to the Commission on the proposed methodology changes. Councils are encouraged to read the information paper when released and attend the regional information sessions as this is the mechanism for input into the methodology review.

As there are expected changes to the Grant outcomes as a result of the review, the Commission will continue to refrain from providing forecasts on the movement in Grant outcomes.

## Local government data

The Commission utilises updated data, collected annually by Queensland's Department of Local Government, Sport and Recreation (DLGSR) prior to the commencement of the allocation process. Data sourced directly from councils through the department's annual Consolidated Data Collection form is of importance for calculations against the revenue and expenditure functions. Updated road and traffic volume data is also of vital importance in both the GPG and the IRG. The due date for submission of 2006-07 Consolidated Data Collections was 30 November 2007, coinciding with the due date for submission of local government annual reports. Councils that were able to submit their annual data collections by 31 December 2007 are named 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 use of externally-sourced data, such as the ABS and other government agencies, is used in a number of areas throughout the methodology. This data is updated annually prior to the calculation of the Grant.

# 1 The Commission

## 1.1 Role of the Commission

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

- makes recommendations for the distribution of Commonwealth financial assistance to local governing bodies
- 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
- other related purposes

## 1.2 The legislation

The Commission was established in 1977 following the enactment of the *Local Government Grants Commission Act 1976* (Qld). In December 1993, the *Local Government Act 1993* (Qld) replaced the 1976 Act. Provisions relating to the establishment and operation of the Commission were included in the *Local Government Act 1993*. See Appendix 5.2 for a history of the Commission and the Financial Assistance Grant in Queensland.

The Commission makes recommendations to the Queensland Minister for Local Government, The Hon Warren Pitt MP, on the distribution of the Commonwealth's Financial Assistance Grant to local governing bodies. 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 1993*, section 195:

1. The Commission must make recommendations to the Minister about the allocation of the amount (the 'financial assistance amount') the state is entitled to receive from the Commonwealth under the *Local Government (Financial Assistance) Act 1995 (Cwlth)* (the 'Commonwealth Act') for financial assistance for local government purposes.
2. The Commission must also make recommendations to the Minister about a matter referred to it by the Minister about the finances of one or more local governing bodies.
3. In making recommendations under subsection (1), the Commission must comply with the Commonwealth Act.

## 1.3 Commonwealth Financial Assistance Grant

The Commonwealth Financial Assistance Grant is an untied general purpose grant. That is, the funds may be used by the recipient council for any of the council's functions.

The Grant has two separately identified components:

- Fiscal Equalisation (General Purpose) Grant (GPG)
- Identified Road Grant (IRG)

The GPG 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 IRG 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 (CPI).

## 1.4 Commission membership and staff

The Commission consists of six members – a Chairperson, Deputy Chairperson and 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 their appointment expiring on 31 October 2010.

The *Local Government Act 1993* requires the Commission to include:

- four persons with knowledge of local government
- one person with knowledge of Aboriginal and Torres Strait Island local government
- an officer of the Department of Local Government, Sport and Recreation as the Deputy Chairperson.

The following Commission members completed their term in 2007:

### Chairperson

#### Mr Denis Byrnes

*Appointment: 1 November 2005 to 31 October 2007*

Mr Byrnes has held positions within local government for over 40 years, including:

- former consultant to Bundaberg City Council
- former Chief Executive Officer, Bundaberg City Council
- former Shire Clerk, Woongarra Shire Council
- former Shire Clerk, Booringa Shire Council.



### Deputy Chairperson

#### Ms Margaret Hoekstra

*Appointment: 1 November 2005 to 31 October 2007*

Ms Hoekstra was employed as General Manager, Corporate Services, DLGPSR. Previous positions include:

- Manager, Business Co-ordination Unit, Department of Local Government and Planning
- Principal Project Officer, Strategic Planning Unit, Corporate Development, Environmental Protection Agency (EPA)
- Senior Project Officer, Facilities Management, Corporate Development, EPA.



### Commissioners

#### Cr Warren Wilson

*Appointment: 1 November 2005 to 31 October 2007*

Cr Wilson was Mayor of Booringa Shire Council from 1985 until the amalgamation that formed Roma Regional Council. Other experience includes:

- Deputy Mayor and councillor, Booringa Shire
- 30 Year Service Certificate from the Local Government Association of Queensland



He was awarded for outstanding achievement by Queensland Health in 1997 for 30 years service with the Mitchell Hospital (1967-1997).

**Mr Peter Wood***Appointment: 1 November 2005 to 31 October 2007*

Mr Wood was a member of the Toowoomba City Council from 1982 to 2004 and Member of the Legislative Assembly of Queensland from 1966 to 1974.

Previous local government experience includes:

- Deputy Mayor and councillor
- Member of the executive committee of the Urban Local Government Association of Queensland
- Member of the Urban Water Advisory Committee.



Current members of the Commission are listed below.

**Chairperson****Mr Kelvin Spiller***Appointment: 9 November 2007 to 31 October 2010*

Mr Spiller is Chief Executive Officer of Endeavour Foundation.

He has 37 years previous local government experience including:

- CEO - Maroochy Shire Council
- 30 years in Victoria as CEO 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 is Assistant Director-General, Review of Local Government Act, DLGSR.

**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's 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.

Previous local government experience includes:

- CEO - City of Greater Dandenong, Victoria
- Deputy CEO - Wollongong City Council, New South Wales.

**1.4.1 Commission staff**

The Commission has three support staff positions supplied by DLGSR. Commission staff members for 2007-08 were:

**Ms Lynn Sawtell**

Manager

Grants Commission Support & Social Programs

**Mr Michael Meehan**

Senior Project Officer

**Mr Matt Stevens and Mr Peter Fletcher**

Acting Assistant Research Officer

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:

- Australian Bureau of Statistics
- Department of Infrastructure, Transport, Regional Development and Local Government (Cwlth)
- Department of Local Government, Sport and Recreation (Qld)
- Department of Main Roads (Qld)
- Department of Natural Resources and Water (Qld)
- Local Government Association of Queensland
- Office of Economic and Statistical Research (Queensland Treasury)
- Urban Local Government Association of Queensland

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 Grant allocation

The framework for calculating the Financial Assistance Grant is established by the Commonwealth Government's National Principles, listed below and explained in more detail in Appendix 5.3:

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 2008-09, Queensland's Grant entitlement is:

- \$258,822,624 for the GPG
- \$107,778,005 for the IRG.\*

*\* This represents a 6.9% increase in the GPG and a 6.1% increase in the IRG from the previous year's entitlements.*

Queensland's total Grant funding entitlement is \$366,600,629. Both components of the 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 ABS 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 in the form of the Consolidated Data Collection. In addition to its use by the Commission, the data return collects information for use by DLGSR for the Queensland Local Government Comparative Information publication and the ABS for the National Accounts. These uses have been combined into one collection to lessen workload on councils, the Commission and departmental staff.

The Consolidated Data Collection feeds into DLGSR's Local Government Information Management System (LGIMS), improving the department's collection, storage and usage of local government data. In the future it is envisaged that councils will be able to complete the Collection online.

The Commission would like to extend its gratitude to those local governments who submitted their 2006-07 Consolidated Data Collections by 31 December 2007, assisting with the timely determination of the 2008-09 Grant. These councils are listed in Appendix 5.1.

### 2.2 Variability of Grant outcomes

As discussed in Chapter 1, the GPG 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 level of performance in revenue capacity and expenditure need. It is important to note that the revenue and expenditure averages the Commission calculates to allocate the Grant are numerical averages only: they 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 Grant is a reflection of their assessed relative needs.***

As the methodology for making the recommendation is based on averages, updating data each year causes these averages to change. It can also result in each council's relative position to the average changing. For this reason, Grant outcomes are not fixed and will vary each year.

The Commission in 2007-08 continued to make refinements to its methodology to ensure that it remained current with 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.

All of these factors combined make it impractical for the Commission to reliably predict the trends for councils. It can only provide Grant outcomes for the year once the recommendation process has been finalised. For this reason the Commission will neither publish forecasts nor advise individual councils of Grant trends.

## 2.3 Identified Road Grant

In 2008-09, Queensland's share of the IRG entitlement is \$107,778,005 or 18.74% of the total funds available.

Entitlements for other states and territories are:

New South Wales	\$166,893,787	29.01%
Victoria	\$118,592,696	20.62%
Western Australia	\$87,954,310	15.29%
South Australia	\$31,613,069	5.50%
Tasmania	\$30,483,401	5.30%
Northern Territory	\$13,474,784	2.34%
Australian Capital Territory	\$18,445,165	3.21%

The IRG component of the 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 GPG, the IRG is an untied grant and may be used for any council activities. The following formula, which considers council-controlled road lengths and populations, is used:

- 62.85% allocated according to council road length
- 37.15% allocated according to Local Government Area (LGA) population.

Based on 2006-07 data, there are 151,176 km of council-controlled roads in Queensland. February 2008 Estimated Residential Population data, supplied by the ABS, was used in the allocation of the 2008-09 Grant. At that date, Queensland's population (excluding Weipa) was 4,088,510. A council with 1,000km of road and 2,000 residents would receive an IRG entitlement of:

- $\{[0.6285 \times (1,000 / 151,176)] + [0.3715 \times (2,000 / 4.1M)]\} \times \$107,778,005 = \$467,608.$

For 2007-08, the amounts per kilometre of road and per capita were \$448.08 and \$9.80 respectively.

### 2.3.1 Identified Road Grant and Roads to Recovery

The IRG formula is also the basis on which the Commonwealth Government allocates its Roads to Recovery (RTR) funding to councils. This is included in the methodology as a revenue item (National Principle – Other Grant Support) with 50% of a council's Roads to Recovery allocation included.

## 2.4 General Purpose Grant

In 2008-09, Queensland's share of the GPG entitlement is \$258,822,624 or 19.97% of the total funds available.

Entitlements for other states and territories are:

New South Wales	\$424,015,792	32.71%
Victoria	\$321,123,654	24.77%
Western Australia	\$130,430,617	10.06%
South Australia	\$97,445,421	7.52%
Tasmania	\$30,347,259	2.34%
Northern Territory	\$13,317,249	1.03%
Australian Capital Territory	\$20,862,195	1.61%

The first three National Principles in particular shape the methodology for calculating the GPG. As with the IRG, the GPG is untied and may be used for any of the council's general activities.

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

Effort neutrality is also central to the allocation of the GPG. This means as far as practicable, policies of individual local governing bodies in terms of expenditure and revenue effort will not affect the Grant determination. 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, actual revenues and expenditures are used to calculate state averages only, not individual council Grants. Infrastructure or service backlog is not considered in determining the Grant.

The principle of effort neutrality allows the Commission to consider factors outside councils' control which may affect their revenue-raising capacity or expenditure need (e.g. the economic position of a community). Importantly, effort neutrality ensures that councils cannot, through their own policy decisions, affect their 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% of the total GPG pool divided by the state's population, giving a per capita amount. Each council's population is then multiplied by the per capita amount. In 2008-09, this amount is \$18.99.

The concept of 'relative need' is central to Grant allocation. By determining state revenue and expenditure averages, the Commission ranks councils against the state average of all councils. In 2008-09, two councils received the minimum grant only (Gold Coast and Brisbane). The remainder were considered unable to provide the average level of services with their own funds. These councils benefited from fiscal equalisation.

#### 2.4.1 Outline of methodology

There are six stages to the process of allocating the GPG:

1. Determine 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 (i.e. population, property data and road lengths)
3. Apply revenue/cost adjustors to assessed revenue/expenditure needs
4. Determine relative council need
5. Allocate funds
6. Perform an averaging step to moderate extremes in 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 2006-07 data, was assessed at \$165,315,094. Queensland's population at the time of allocating 2008-09 grants was 4.1 million. Therefore the per capita council expenditure on business and industry development was  $\$165\text{M} \div 4.1 \text{ million}$ , or \$40.24.

*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  $\$40.24 \times 20,000$ , totalling \$804,800.

*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  $\$804,800 \times 3.1$  or \$2.5 million.

*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 not enough funding in the Grant pool to meet the sum of all council assessed results; therefore all grants are scaled back to ensure the sum 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 UCVs and traffic volumes.

The assessed business and industry development expenditure example demonstrates the application of the horizontal fiscal equalisation principle in the GPG. 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 2.1 Outline of revenue assessment**

Revenue category	Revenue driver(s)	Unit of measure (state average)
Rates	UCVs Rateable property numbers	Estimated average minimum rate: \$400 Average cent in dollar rates: Residential \$0.01233 Commercial/Industrial \$0.09654 Rural \$0.1808
Garbage charges	Occupied urban properties	\$330.96 per occupied urban property
Fees and charges	Population	\$239.73 per capita
Other grants	Actual grants received	IRG (100%) Library Grant (100%) Road and Drainage Grant (50%) Roads to Recovery Grant (50%) State Government Financial Aid (40%) Minimum grant component of the GPG (100%)

### Rates

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

- 30% weighting – a minimum rate (\$400 for 2008-09) applied to all rateable properties in a council area
- 70% weighting – an average cent in the dollar for a council's UCVs for rateable properties broken across Residential, Commercial/Industrial and Rural land use categories.

Property numbers and total property values for each council are usually averaged over a five-year period to smooth out the substantial fluctuations in property values. In 2008-09, they were averaged over six years. This approach was adopted due to the large fluctuations in property values with some councils experiencing substantial increases and decreases. The Commission also averages UCVs and property numbers on the grounds that not every council has a valuation by the Department of Natural Resources and Water 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 (SEIFA), produced by the ABS 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 UCVs.

### 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. Some councils have stated to the Grants Commission that they provide garbage services to rural properties. They have argued, on this basis, for rural properties to be included in assessing garbage revenue. Rural properties remain excluded as, on average in Queensland, councils do not provide garbage services to rural properties. Further, councils with above average numbers of rural properties in their council area would not benefit from the inclusion of rural properties in the assessment of garbage revenue as their total revenue assessments would increase (compared to councils with below average rural property numbers), narrowing their relative Grant need.

### Fees and charges

In 2006-07, the Queensland average for council fees and charges per capita was \$240. For the purpose of assessing council revenues via this source for allocating the 2008-09 GPG, fees and charges are apportioned on a per capita basis. For example, a council with a population of 15,000 would have an assessed fees and charges amount of 15,000 x \$240 or \$3.6 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 six other grants in the revenue assessment, with 40, 50 or 100 per cent of the Grant amounts included (see Table 2.1).

### 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), septic and recycling
5. Street lighting
6. Community amenities, recreation, culture and libraries
7. Building control and town planning
8. Business and industry development

To establish relative expenditure needs for councils in each category, the Commission applies cost adjustors to each service expenditure category. Table 2.2 shows that at least three cost adjustors are applied to each expenditure category. 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 measure applied in each service category for 2008-09.

Cost adjustors (by definition and service category) used to allocate the 2008-09 GPG are at Appendixes 5.6 and 5.7. Councils are encouraged to review their cost adjustors and those of comparable or nearby councils.

**Table 2.2 Outline of expenditure assessment**

Service expenditure category	2008-09 unit of measure	Services cost adjustors								
		Location	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	Non-Resident Service Expenditure
Administration	\$370,742 location + \$309.71 per property + \$309.74 per capita	✓			✓	✓		✓		✓
Public order and safety	\$27.72 per capita	✓	✓	✓	✓	✓	✓		✓	✓
Education, health, welfare and housing	\$28.85 per capita	✓	✓	✓	✓	✓				✓
Garbage, septic and recycling	\$87.61 per urban capita	✓			✓	✓			✓	✓
Street lighting	\$7.00 per urban capita	✓				✓	✓			✓
Community amenities, recreation, culture and libraries	\$24,717 location + \$139.04 per capita	✓		✓	✓	✓	✓		✓	✓
Building control and town planning	\$121.92 per residential property	✓				✓		✓		✓
Business and industry development	\$40.43 per capita	✓				✓		✓		✓

## 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 Collection. 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 (nec).

Effort positive expenditure is important to each council's 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 GPG. It is important to note that A will not receive \$100,000 more than B due to the scaling process. In 2006-07, six councils had \$0 in their effort positive expenditure. A further 19 councils had net revenue amounts (considered \$0 for the purpose of the calculation, as it considers expenditure only).

## Roads

The roads assessment model within the GPG 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 2.3 and 2.4 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 2.3 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 <sup>2</sup>	<0.1p/km <sup>2</sup>	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	\$3,000	-10%	15%	10%	2.5%	5%	2%	5%	10%
6/8	250-1,000	\$4,000	-7.5%	10%	10%	2.5%	2.5%	2%	5%	10%
7/10	1,000-3,000	\$6,350	-7.5%	10%	10%	2.5%	2.5%	2%	5%	10%
8/12	>3,000	\$8,400	-7.5%	10%	10%	2.5%	2.5%	2%	5%	10%

Table 2.4 Urban roads

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 <sup>2</sup>	>0.1p/km <sup>2</sup>	Undulating	Hilly	Mountainous
<500	\$6,048	-7.5%	10%	5%	2.5%	2.5%	0%	2%	5%
500-1,000	\$11,232	-7.5%	10%	5%	2.5%	2.5%	0%	2%	5%
1,000-5,000	\$20,160	-7.5%	10%	10%	2.5%	2.5%	0%	2%	5%
5,000-10,000	\$33,120	-7.5%	10%	10%	2.5%	2.5%	0%	2%	5%
>10,000	\$51,840	-7.5%	10%	10%	2.5%	2.5%	0%	2%	5%

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

On average, the on-cost factors increased road expenditure assessments by 5.38% for 2008-09 GPGs.

#### 2.4.4 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 2.2 identifies which cost adjustors are applied to the service categories. Tables 2.3 and 2.4 outline the cost adjustors used in the roads assessment.

**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.

<i>Adverse effect</i>	<i>maximum of 25%</i>
<i>Favourable effect</i>	<i>maximum of -10%</i>

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

<i>Older than 65 years</i>	<i>50% extra per person in category</i>
<i>Younger than 19 years</i>	<i>50% extra per person in category</i>
<i>Indigenous</i>	<i>50% extra per person in category</i>

**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.

<i>Population density</i>	<i>logarithm with low density having a higher weighting</i>
<i>Multiple towns</i>	<i>0.5% increase in expenditure for each additional town</i>

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

<i>Higher than average growth</i>	<i>expenditure increased by amount in excess of average growth</i>
<i>Negative growth</i>	<i>expenditure increased by positive amount of negative growth</i>

**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%  
Increase to expenditure of 3 times difference to a maximum of 30%*

**Locality** – captures the additional ‘overhead’ costs per maintenance activity that occurs in sparser areas. This is only applied to roads expenditure.

*Population density*                      *lower density increases costs up to maximum of 10%*

**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 (CCI) and the Accessibility/Remoteness Index for Areas (ARIA). This is also used as a cost adjustor for the roads assessment.

*Depreciation*                              *75% of construction cost index applied to expenditure*  
*Recurrent expenditure*              *50% of construction cost index applied to expenditure*  
*ARIA*    *indexed from ABS and weighted up to a maximum of 50%*

**Non-Resident Service Expenditure (N-RSE)** – 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.

*N-RSE*    *% above state average employed persons: employed residents ratio capped at 1.50*

**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.

*Flagfall/constant*                          *\$370,742 for public administration for all councils*  
*\$24,717 for community amenities for all councils*  
*Area*    *\$5 per square kilometre for all councils up to \$200,000*  
*Sliding scale*                                *Up to 50% increase in expenditure for smallest communities.*

**Tourism** – recognises the additional costs caused by overnight visitors and day-trippers on a council’s facilities and services.

*Tourism*    *% above state average employment in retail, accommodation, cafes and restaurants, and cultural and recreational services industries*

**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 2%*  
*Hilly terrain*                                  *increase in expenditure up to a maximum of 5%*  
*Mountainous terrain*                      *increase in expenditure up to a maximum of 10%*

**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%*  
*Good soil*                                        *decrease in expenditure up to maximum of -5%*

## 2.5 Averaging

The Commission uses an averaging step – regression – to increase 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 has decided 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 UCVs and traffic volumes, may result in extreme Grant outcomes for similar/proximate councils.

## 2.6 Scaling

For 2008-09 Grant calculation, the overall assessed expenditure figure used was \$4.37 billion: the equivalent assessed revenue amount was \$3.54 billion. After each council is allocated the minimum grant, about \$181 million remained of the GPG funding pool to meet approximately \$838 million deficit. This required a Standard Budget Result (SBR) to be included in each council's revenue assessment, ensuring total revenue, including the GPG, matches total expenditure. The SBR 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 GPG 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 GPG 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 2008-09, as in previous years, with a 25% weighting given to the proportional method. The remaining 75% 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 GPG 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 GPG 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 GPG need of \$1 million.

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

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

- A: \$500,000 (assessed revenue) + \$750,000 (GPG) = \$1.25 million or 63% of \$2 million (assessed expenditure)
- B: \$1.5 million (assessed revenue) + \$750,000 (GPG) = \$2.25 million or 75% of \$3 million (assessed expenditure)
- C: \$4 million (assessed revenue) + \$500,000 (GPG) = \$4.5 million or 90% of \$5 million (assessed expenditure)

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

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

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

## 2.7 Commission judgements

The Commission decided that Cairns Regional Council, Townsville City Council, Sunshine Coast Regional Council and Moreton Bay Regional Council would be held at their combined 2007-08 GPG allocation in line with the Commonwealth legislation National Principle on amalgamation (further explained in Appendix 5.3).

All other amalgamated councils received an increase of 3.1%. In addition no council's total GPG increased by more than 15%.

### 2.7.1 Minimum grant

The Commission has 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 37% of the state's population and receive 11% of the total GPG pool. By comparison, 25.3% and 18.4% of the populations in New South Wales and Victorian councils respectively resided in minimum grant councils in 2008-09. South Australia had a higher proportion (53.6%) of population in minimum grant councils.

### 2.7.2 Aboriginal Shire and Islander councils (including Aurukun and Mornington Shire Councils)

In an attempt to bring Aboriginal and Islander councils to a similar funding level as other councils, an adjustment was made to the State Government Financial Aid component of the revenue assessment in the methodology. The change in weighting from 50% to 40% resulted in an increase in Grant outcomes for these councils.

Table 2.5 2008-09 Grant outcomes

Local governing body	GPG			IRG			Total Cash Grant 2008-09
	2008-09 Entitlement	2007-08 Adjustment	2008-09 Cash	2008-09 Entitlement	2007-08 Adjustment	2008-09 Cash	
Aurukun	1,137,776	9,923	1,147,698	92,465	979	93,444	1,241,142
Balonne	2,653,918	25,614	2,679,531	1,078,841	11,461	1,090,302	3,769,833
Banana	4,478,012	48,096	4,526,108	2,126,063	22,476	2,148,538	6,674,646
Barcaldine	5,193,334	55,783	5,249,117	1,428,425	15,084	1,443,509	6,692,626
Barcoo	1,882,221	18,166	1,900,386	690,752	7,298	698,050	2,598,437
Blackall-Tambo	2,773,669	29,793	2,803,462	941,437	9,946	951,383	3,754,845
Boulia	1,861,836	17,969	1,879,805	592,313	6,262	598,575	2,478,380
Brisbane	18,842,874	196,286	19,039,160	12,265,489	129,101	12,394,590	31,433,750
Bulloo	2,450,878	23,654	2,474,532	1,186,835	11,402	1,198,237	3,672,768
Bundaberg	5,115,553	54,947	5,170,500	2,169,889	22,755	2,192,644	7,363,144
Burdekin	1,493,081	14,693	1,507,774	692,626	7,399	700,025	2,207,799
Burke	1,736,891	16,763	1,753,654	413,174	4,398	417,572	2,171,226
Cairns	3,369,615	37,399	3,407,014	2,149,085	22,369	2,171,454	5,578,468
Carpentaria	2,552,839	24,638	2,577,477	882,183	8,510	890,693	3,468,170
Cassowary Coast	1,735,308	18,639	1,753,947	823,580	8,792	832,372	2,586,319
Central Highlands	6,028,309	64,751	6,093,061	2,478,843	25,959	2,504,802	8,597,862
Charters Towers	4,563,278	49,015	4,612,293	2,081,777	21,985	2,103,762	6,716,055
Cherbourg	241,144	879	242,024	43,259	457	43,716	285,740
Cloncurry	2,320,183	22,393	2,342,576	802,891	8,528	811,419	3,153,994
Cook	4,113,426	39,700	4,153,126	1,164,781	11,928	1,176,709	5,329,835
Croydon	1,444,837	13,944	1,458,781	377,119	3,982	381,101	1,839,883
Dalby	11,763,268	126,356	11,889,624	4,118,075	43,465	4,161,540	16,051,164
Diamantina	3,459,604	33,389	3,492,994	517,592	5,462	523,054	4,016,048
Doomadgee	568,110	4,555	572,666	68,001	723	68,724	641,390
Etheridge	2,085,490	20,128	2,105,617	668,395	7,068	675,463	2,781,081
Flinders	2,546,656	24,578	2,571,234	1,028,737	10,862	1,039,599	3,610,833
Fraser Coast	4,639,645	49,836	4,689,480	1,824,861	19,013	1,843,874	6,533,354
Gladstone	4,221,188	45,341	4,266,529	1,642,756	16,677	1,659,433	5,925,962
Gold Coast	8,862,385	90,800	8,953,185	5,745,776	59,688	5,805,464	14,758,649
Goondiwindi	4,909,709	52,736	4,962,445	1,252,531	13,225	1,265,756	6,228,201
Gympie	3,674,613	39,470	3,714,083	1,479,636	15,506	1,495,143	5,209,225
Hinchinbrook	926,401	9,092	935,493	438,968	4,634	443,602	1,379,095



Local governing body	GPG			IRG			Total Cash Grant 2008-09
	2008-09 Entitlement	2007-08 Adjustment	2008-09 Cash	2008-09 Entitlement	2007-08 Adjustment	2008-09 Cash	
Hope Vale	545,611	4,028	549,639	90,592	962	91,554	641,193
Ipswich	3,513,843	37,682	3,551,525	1,984,619	21,113	2,005,732	5,557,257
Isaac	4,709,580	50,587	4,760,166	1,690,968	17,730	1,708,698	6,468,864
Kowanyama	710,583	5,212	715,795	103,302	1,084	104,386	820,181
Lockhart River	661,655	5,246	666,901	124,970	1,208	126,178	793,080
Lockyer Valley	1,759,977	18,904	1,778,881	978,243	10,249	988,492	2,767,373
Logan	5,758,810	59,407	5,818,217	3,459,260	36,085	3,495,345	9,313,562
Longreach	5,041,166	54,148	5,095,315	1,360,584	14,222	1,374,806	6,470,120
Mackay	4,140,530	44,474	4,185,005	2,177,468	22,293	2,199,761	6,384,766
Mapoon	572,687	4,820	577,506	18,119	186	18,305	595,811
McKinlay	2,483,830	23,972	2,507,802	850,679	8,982	859,661	3,367,463
Moreton Bay	7,252,414	80,494	7,332,908	4,632,114	49,316	4,681,430	12,014,338
Mornington	1,284,363	9,539	1,293,902	259,857	2,734	262,591	1,556,493
Mount Isa	2,048,310	19,769	2,068,079	1,132,090	11,982	1,144,072	3,212,150
Murweh	3,291,926	31,771	3,323,697	1,235,388	13,050	1,248,438	4,572,135
Napranum	454,629	3,062	457,690	17,907	178	18,085	475,775
North Burnett	7,429,496	79,802	7,509,298	2,163,711	22,613	2,186,324	9,695,622
Northern Peninsula	2,013,862	21,631	2,035,493	182,300	1,918	184,218	2,219,711
Palm Island	511,280	3,378	514,659	38,399	438	38,837	553,496
Paroo	2,605,411	25,145	2,630,556	1,002,191	10,583	1,012,774	3,643,331
Pormpuraaw	571,362	4,146	575,508	259,688	2,738	262,426	837,934
Quilpie	2,742,709	26,471	2,769,179	1,132,355	11,953	1,144,308	3,913,487
Redland	2,983,112	28,791	3,011,903	1,726,977	18,309	1,745,286	4,757,189
Richmond	1,819,132	17,557	1,836,689	554,005	5,344	559,349	2,396,037
Rockhampton	5,925,558	63,648	5,989,206	2,497,899	25,960	2,523,859	8,513,065
Roma	9,047,809	97,185	9,144,993	3,225,742	32,018	3,257,760	12,402,753
Scenic Rim	1,798,080	18,537	1,816,618	1,197,849	12,453	1,210,302	3,026,920
Somerset	1,812,308	19,466	1,831,774	988,950	10,417	999,367	2,831,142
South Burnett	5,980,443	64,237	6,044,680	1,777,851	18,691	1,796,542	7,841,223
Southern Downs	4,678,479	50,253	4,728,731	1,719,676	18,059	1,737,735	6,466,466
Sunshine Coast	6,375,355	70,760	6,446,115	4,449,477	45,812	4,495,289	10,941,403
Tablelands	6,126,380	65,805	6,192,184	2,119,869	22,244	2,142,113	8,334,297
Toowoomba	9,573,913	102,836	9,676,749	4,511,920	47,308	4,559,228	14,235,977
Torres	1,889,754	18,536	1,908,289	57,585	640	58,225	1,966,514
Torres Strait Island	5,731,320	61,561	5,792,882	140,647	1,449	142,096	5,934,978
Townsville	4,432,564	49,197	4,481,761	2,272,599	23,989	2,296,588	6,778,349
Whitsunday	2,316,500	24,882	2,341,382	1,118,583	11,744	1,130,327	3,471,709
Winton	3,752,179	36,213	3,788,392	1,151,731	12,160	1,163,891	4,952,283
Woorabinda	218,941	782	219,723	44,593	482	45,075	264,798
Wujal Wujal	200,259	1,012	201,271	12,422	133	12,555	213,826
Yarrabah	410,456	2,402	412,857	47,671	474	48,145	461,003
<b>State total</b>	<b>258,822,624</b>	<b>2,686,672</b>	<b>261,509,296</b>	<b>107,778,005</b>	<b>1,126,696</b>	<b>108,904,701</b>	<b>370,413,997</b>

## 3 The year in review

### 3.1 Methodology refinements for 2008-09 Grant allocation

There were two methodology refinements for 2008-09 allocation:

- Weighting changed from 50% to 40% of the State Government Financial Aid considered as revenue for Aboriginal and Islander councils.
- UCVs were averaged over six years in an attempt to smooth out fluctuations.

#### 3.1.1 Adjusted 2007-08 fourth quarter Financial Assistance Grant payment

With the advent of local government reform in Queensland during the 2007-08 financial year, council numbers reduced from 157 to 73. Subsequently, the Commission had to re-calculate the fourth quarter payment of the 2007-08 Grant to accommodate the new amalgamated and boundary-changed councils.

In reviewing the payments, the following procedure was followed:

- Where a council had not been affected by boundary change or amalgamation, the fourth quarter payment remained unchanged.
- Where two or more councils had been amalgamated along existing council boundaries, the quarterly payment amounts of the new regional councils were added together.
- Where a council had been affected by boundary change (i.e. a portion of the council's area had been transferred to another council), adjustments were made to both the GPG and the IRG as follows:
  - The GPG component was re-calculated on a per capita distribution, proportionate to the population affected by boundary change.
  - The IRG component was re-calculated as per Queensland's methodology (i.e. road length and population). This methodology provided an amount per kilometre and a per capita multiplier which was applied.
- Road length data used in the IRG calculation was sourced directly from affected councils. Population data for both the GPG and IRG was sourced from Queensland Treasury's Office of Economic and Statistical Research.

The adjusted fourth quarter payment was approved by the Hon Anthony Albanese, Commonwealth Minister for Infrastructure, Transport, Regional Development and Local Government, and paid to councils on 16 May 2008.

### 3.2 Engaging with local government

The Commission has a rotational visit program, visiting each council on a three-yearly basis, where possible. These visits include meetings with council which are open to the public, in accordance with the *Local Government (Financial Assistance) Act 1995 (Cwlth)*.

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 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 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 2008.

### 3.2.1 Councils visited in 2007-08

April 2008	Councils visited	Winton SC Flinders SC Richmond SC McKinlay SC Mount Isa CC Cloncurry SC
June 2008	Councils visited	Wujal Wujal ASC Torres Strait Island RC Tablelands RC Cassowary Coast RC



*Above left – Visit to Wujal Wujal Aboriginal Shire Council: (left to right) Mr Peter Opiio-Otim, Cr Zeila (Gordon) Wallace, Cr Mark O'Brien, Mr Kelvin Spiller, Ms Lynn Sawtell, Mr Warren Collins, Mayor Desmond Tayley, Cr Allister Gibson, Deputy Mayor Talita Nandy, Cr Cedric Friday.*

*Above right – Visit to Torres Strait Island Regional Council: (left to right) Cr Willie Lui, Ms Lynn Sawtell and Mrs Olive Lui (Island Manager – Warraber Island).*

### 3.3 Annual conference 2007

The New South Wales Local Government Grants Commission hosted the 2007 Annual Conference of Local Government Grants Commissions in Wollongong on 31 October and 1 November 2007. Two members of the Commission and the Manager of Grants Commission Support attended.

Conference attendees were particularly interested to hear of structural reforms to local government in Queensland and the Northern Territory and the challenges this poses for the respective Grants Commissions.

### 3.4 State and territory allocations for 2007-08

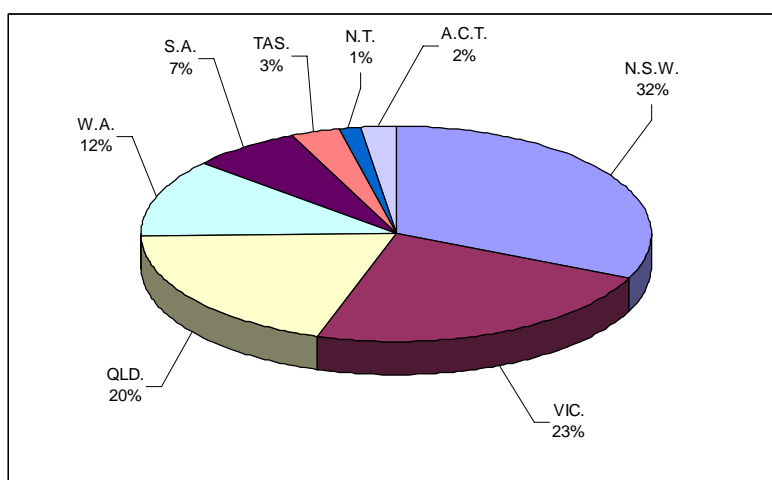
In July 2008, the Commonwealth Government approved \$366.6 million as the estimated 2008-09 Grant entitlement for Queensland. This was based on an estimated CPI for the quarter ended 30 June 2008 and Queensland's share of the national population. It is expected that, in July 2009, the Commonwealth Government will provide an adjustment in the Grant, based on the final CPI for the quarter ended June 2008. This will be allocated to local governments based on the 2008-09 Grant entitlement allocation and included as part of the 2009-10 Grant quarterly payments.

Table 3.1 and Diagram 1 highlight the Grant for 2008-09 to all states and territories in Australia and the percentage share of funds.

Table 3.1 Interstate distribution of 2008-09 Financial Assistance Grant

	2008-09 Estimated Entitlement			
	GPG \$	IRG \$	Total \$	% of Total
NSW	424,015,792	166,893,787	590,909,579	31.57
VIC	321,123,654	118,592,696	439,716,350	23.49
<b>QLD</b>	<b>258,822,624</b>	<b>107,778,005</b>	<b>366,600,629</b>	<b>19.59</b>
WA	130,430,617	87,954,310	218,384,927	11.67
SA	97,445,421	31,613,069	129,058,490	6.90
TAS	30,347,259	30,483,401	60,830,660	3.25
NT	13,317,249	13,474,784	26,792,033	1.43
ACT	20,862,195	18,445,165	39,307,360	2.10
<b>Total</b>	<b>1,296,364,811</b>	<b>575,235,217</b>	<b>1,871,600,028</b>	

Diagram 1 States share of total grant pool (GPG and IRG)



## 4 The year ahead

### 4.1 Methodology review

In July 2008, the Commission commenced a review of the methodology used for calculating the 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 Grant was distributed equitably. DLGSR, on behalf of the Commission, engaged Queensland Treasury Corporation (QTC) to assist with this review.

The Commission has instructed QTC to examine all aspects of the current methodology and assumptions that underpin the calculations. It is acknowledged that the Grant must be distributed based on the National Principle of fiscal equalisation. Given that the structure of local government has changed significantly, it is of utmost importance that the Commission consider the financial environment of the reformed local government sector.

The Commission acknowledges that an essential part of the review process is to seek input and feedback from councils and other stakeholders. An information paper, backed by regional information sessions conducted throughout the state, will facilitate this.

### 4.2 Visits program

Section 3 highlighted the importance of council visits.

The current Commission has set the following goals for the visit program:

- It will visit councils not seen for three years
- Visits will include councils from Northern, Central and Southern regions each year.

In 2007-08, the Commission made every attempt to achieve the above goals and will continue to do so in 2008-09.

### 4.3 National review of local government finance data

The ABS, in partnership with the states' commissions and the Commonwealth's DITRDLG, is seeking ways to enhance the consistency of local government finance data across Australia. To this end, the ABS is working on a draft model for data collection and reporting that could provide a more consistent national data set. Feedback and input will be sought from local governments when the draft is completed.

## 5 APPENDIXES

### 5.1 2006-07 Consolidated Data Return

The Commission commends the following councils on submitting their data return on or before 31 December 2007:

Atherton	Duaringa	Monto
Badu Island	Eacham	Mornington Island
Balonne	Eidsvold	Mount Isa
Bamaga Island	Emerald	Mount Morgan
Banana	Erub Island	Mundubbera
Barcoo	Esk	Murilla
Beaudesert	Etheridge	Murweh
Biggenden	Fitzroy	Nebo
Blackall	Flinders	Perry
Boigu Island	Gatton	Pine Rivers
Boonah	Gayndah	Pittsworth
Booringa	Gladstone	Pormpuraaw
Boulia	Gold Coast	Quilpie
Bowen	Herberton	Redcliffe
Brisbane	Hervey Bay	Redland
Broadsound	Hinchinbrook	Rockhampton
Bundaberg	Inglewood	Sarina
Bungil	Ipswich	Stanthorpe
Burdekin	Isisford	Tambo
Burnett	Jericho	Tara
Caboolture	Johnstone	Taroom
Cairns	Jondaryan	Thuringowa
Caloundra	Kolan	Toowoomba
Cambooya	Livingstone	Torres
Cardwell	Logan	Townsville
Chinchilla	Longreach	Waggamba
Clifton	Mackay	Warroo
Cooloola	Mareeba	Warwick
Dalby	Maroochy	Whitsunday
Dalrymple	McKinlay	Winton
Doomadgee	Millmerran	Wondai
Douglas	Miriam Vale	

The Commission received 125 data returns.

## 5.2 The Commission and the Financial Assistance 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% of the state entitlement was distributed on a per capita basis.

The Queensland 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 (fiscal equalisation) 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 (GPGs) payable under Section 9 of the *Local Government (Financial Assistance) Act 1995* (the Act) among local governing bodies are:

#### 1. Horizontal equalisation

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

#### 2. Effort neutrality

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

#### 3. Minimum grant

The minimum GPG 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% of the total amount of GPGs 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 GPGs 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 2008-09 Grant recommendations

Identified Road Grant	
	No change – calculated as per the previous method
General Purpose Grant	
Economies of scale	Increase in the economies of scale amounts for the Administration and Community Amenities, Recreation, Culture and Libraries expenditure categories from \$347,496 to \$370,742 and \$23,167 to \$24,717 respectively to reflect the increase in Queensland's Grant pool entitlement.
Revenue adjustments	A change in weighting from 50% to 40% of the State Government Financial Aid considered as revenue for Aboriginal and Islander councils.
Rating adjustments	UCVs were averaged over six years in an attempt to smooth out fluctuations (refer to Section 2.4.2).
Commission judgements	<p>Cairns Regional Council, Townsville City Council, Sunshine Coast Regional Council and Moreton Bay Regional Council were held at their 2007-08 GPG totals in line with the Commonwealth amalgamation National Principle.</p> <p>Other amalgamated councils – Banana Shire Council, Barcardine Regional Council, Blackall-Tambo Regional Council, Bundaberg Regional Council, Cassowary Coast Regional Council, Central Highlands Regional Council, Charters Towers Regional Council, Dalby Regional Council, Fraser Coast Regional Council, Gladstone Regional Council, Goondiwindi Regional Council, Gympie Regional Council, Isaac Regional Council, Lockyer Valley Regional Council, Longreach Regional Council, Mackay Regional Council, North Burnett Regional Council, Northern Peninsula Area Regional Council, Rockhampton Regional Council, Roma Regional Council, Somerset Regional Council, South Burnett Regional Council, Southern Downs Regional Council, Tablelands Regional Council, Toowoomba Regional Council, Torres Strait Island Regional Council, Whitsunday Regional Council – received an increase of 3.1% of their GPG allocation.</p> <p>An overall cap of 15% was applied to increases in GPG.</p>
Minimum grant councils	Brisbane City Council and Gold Coast City Council will receive only the minimum grant in 2008-09.

## 5.5 Data used in grant calculation (refer Section 2.1)

Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / Industrial properties (6 yr avg)	Commercial / Industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Aramac	217	209,675	32	95,870	164	52,901,812	772	740	15	1,156	1,171	23,361
Atherton	3,778	201,598,200	303	32,751,883	484	83,021,892	11,625	11,574	136	347	483	623
Aurukun	-	-	-	-	-	-	1,138	1,168	19	164	183	7,383
Badu Island	-	-	-	-	-	-	896	786	0	53	53	10
Balonne	1,400	28,513,843	215	7,568,557	494	149,952,365	4,936	5,668	45	2,274	2,319	31,144
Bamaga Island	-	-	-	-	-	-	869	937	6	52	58	67
Banana	3,509	54,386,715	397	12,485,072	1,445	320,849,688	14,224	14,596	102	3,222	3,324	15,755
Barcaldine	646	5,271,245	77	1,428,712	108	39,509,600	1,718	1,711	37	730	767	8,443
Barcoo	106	352,755	12	48,383	84	23,438,037	383	465	8	1,538	1,546	61,974
Bauhinia	439	9,194,105	64	983,598	360	291,163,627	2,324	2,269	23	1,474	1,497	23,641
Beaudesert	21,532	2,010,494,383	411	68,203,417	1,074	268,727,250	64,777	61,592	819	760	1,579	2,854
Belyando	3,203	51,114,840	256	9,896,732	347	245,222,100	11,185	11,022	60	1,627	1,687	30,281
Bendemere	300	1,627,870	46	205,933	352	57,875,310	1,046	1,002	17	710	727	3,928
Biggenden	569	7,111,300	53	673,650	323	29,997,017	1,625	1,577	27	444	471	1,316
Blackall	584	3,154,623	84	985,885	165	88,071,637	1,552	1,608	28	1,083	1,111	16,384
Boigu Island	-	-	-	-	-	-	290	295	1	53	54	67
Boonah	3,016	179,796,180	161	12,199,917	1,199	236,037,317	9,117	8,669	32	865	897	1,922
Booringa	514	2,585,462	70	391,018	396	69,767,523	1,812	1,835	60	2,059	2,119	27,826
Boulia	101	99,763	15	37,778	57	23,606,100	450	555	14	1,309	1,323	61,093
Bowen	4,594	190,543,575	348	33,991,117	523	136,119,167	13,142	12,625	128	1,197	1,326	21,177

Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / industrial properties (6 yr avg)	Commercial / industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Brisbane	289,107	56,119,883,258	11,444	8,588,363,771	359	113,147,667	992,176	989,152	5,522	0	5,522	1,327
Broadsound	2,292	38,559,938	77	3,364,570	379	256,531,617	7,311	6,858	71	1,124	1,195	18,546
Bulloo	122	48,565	19	30,897	54	16,372,343	395	468	10	2,411	2,421	73,805
Bundaberg	15,615	725,007,923	1,016	174,582,883	81	7,432,833	48,525	47,451	314	56	370	96
Bungil	347	9,827,500	65	304,613	783	199,047,620	2,179	1,970	42	2,102	2,144	13,338
Burdekin	6,222	183,624,307	510	32,724,767	1,398	392,442,318	18,044	18,911	177	984	1,161	5,053
Burke	108	400,138	12	113,048	32	15,274,385	535	496	0	918	918	41,990
Burnett	11,235	775,203,413	124	30,776,683	1,181	132,191,275	27,745	27,856	189	960	1,149	2,004
Caboolture	43,212	4,661,638,347	897	373,805,703	593	128,907,700	135,359	134,820	672	947	1,619	1,225
Cairns	37,949	3,650,802,240	2,108	878,106,987	648	109,239,892	136,558	132,765	887	354	1,241	1,850
Calliope	5,533	317,189,273	150	40,323,560	609	48,509,757	17,538	17,039	126	1,064	1,190	6,547
Caloundra	29,432	4,924,202,035	902	311,214,083	646	91,115,715	93,248	92,309	451	423	874	1,094
Cambooya	1,843	93,792,083	31	924,767	396	50,580,250	6,154	5,935	58	402	460	631
Cardwell	4,168	336,780,117	236	37,967,867	649	118,662,183	10,084	11,410	77	484	561	3,062
Carpentaria	672	9,707,508	75	3,640,383	58	39,441,133	2,084	2,341	47	2,340	2,387	68,335
Charters Towers	2,911	59,254,675	238	13,085,050	8	180,733	8,469	8,847	132	28	160	42
Cherbourg	-	-	-	-	-	-	1,241	1,250	16	54	70	31
Chinchilla	2,047	49,305,648	202	6,982,977	873	108,463,688	6,290	6,316	145	1,733	1,878	8,701
Clifton	780	14,381,717	75	1,280,313	521	60,692,260	2,749	2,560	24	617	641	867
Cloncurry	871	16,589,063	132	5,680,270	89	33,542,300	3,362	3,890	34	1,187	1,221	48,112
Cook	1,624	101,430,590	98	10,398,333	143	28,297,233	3,688	4,157	85	2,455	2,540	117,084
Cooloola	15,099	876,490,317	646	76,403,497	1,048	102,359,283	38,193	37,513	284	1,123	1,407	2,967

Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / industrial properties (6 yr avg)	Commercial / industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Crows Nest	4,216	290,450,698	99	8,059,473	802	78,174,483	13,311	12,950	81	870	951	1,631
Croydon	69	203,253	6	61,350	49	12,644,233	271	295	35	826	861	29,581
Dalby	3,579	91,155,300	407	33,774,193	38	1,906,033	10,384	10,536	109	78	187	48
Dalrymple	1,267	23,934,402	50	654,927	458	207,264,933	3,711	3,483	24	4,223	4,248	68,346
Dauan Island	-	-	-	-	-	-	165	120	5	0	5	4
Diamantina	130	1,343,317	19	450,083	17	13,572,683	307	305	15	1,143	1,158	94,832
Doomadgee	-	-	-	-	-	-	1,181	1,236	13	114	127	1,510
Douglas	4,269	646,353,433	266	127,054,400	288	32,903,767	10,947	11,771	65	303	367	2,456
Duaranga	2,052	19,032,527	142	3,035,167	412	269,903,787	7,187	6,838	62	1,276	1,338	18,143
Eacham	2,373	126,024,155	137	9,536,100	542	62,863,433	6,768	6,262	70	373	443	1,127
Eidsvold	245	434,540	24	77,253	197	23,706,680	911	926	16	1,068	1,084	4,809
Emerald	4,161	181,117,188	375	53,168,533	374	165,569,858	15,364	13,842	157	811	968	10,365
Erub Island	-	-	-	-	-	-	347	320	0	14	14	6
Esk	5,975	261,658,747	236	11,655,910	1,111	207,833,860	16,035	15,867	77	1,222	1,299	3,934
Etheridge	255	775,028	35	372,945	127	52,825,730	898	1,041	21	1,463	1,484	39,309
Fitzroy	3,402	97,580,100	93	3,593,423	733	100,828,863	11,213	10,605	106	1,223	1,329	5,905
Flinders	640	893,900	93	322,992	262	95,414,558	1,907	1,962	31	2,110	2,141	41,538
Gatton	5,381	252,021,603	269	27,765,063	693	99,340,483	16,635	16,751	80	817	897	1,579
Gayndah	900	15,554,530	100	2,544,650	428	46,650,717	2,961	2,928	30	645	675	2,709
Gladstone	9,898	488,162,658	602	87,279,043	3	87,317	31,028	29,288	206	26	233	163
Gold Coast	124,822	28,664,565,268	4,306	3,682,410,767	455	95,566,442	507,439	497,568	2,393	739	3,132	1,407
Goondiwindi	1,661	63,951,720	211	20,171,683	2	195,833	5,019	5,062	82	10	92	15

Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / industrial properties (6 yr avg)	Commercial / industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Hammond Island	-	-	-	-	-	-	231	208	2	4	6	17
Herberton	2,399	68,726,785	106	4,272,603	266	43,735,587	5,774	5,498	95	803	898	9,604
Hervey Bay	21,330	1,630,445,427	557	149,052,967	217	14,897,200	55,113	54,457	430	160	590	2,357
Hinchinbrook	4,589	132,415,483	340	24,403,625	1,328	243,402,967	12,244	12,265	93	626	719	2,811
Hopevale	-	-	-	-	-	-	856	914	0	185	185	1,100
Iama Island	-	-	-	-	-	-	342	363	2	2	4	1
Ilfracombe	77	466,483	7	90,550	64	34,446,133	284	355	7	332	339	6,576
Inglewood	904	7,622,662	104	966,187	498	24,373,753	2,673	2,672	44	833	877	5,879
Injinoo	-	-	-	-	-	-	463	446	8	257	265	795
Ipswich	46,055	3,250,414,633	1,290	380,989,303	582	126,298,893	143,649	145,411	940	637	1,577	1,204
Isis	3,353	201,712,903	114	9,037,563	444	47,859,083	6,650	6,387	58	649	707	1,701
Isisford	76	16,542	11	13,353	57	22,222,250	282	306	6	877	883	10,501
Jericho	281	858,747	34	162,613	177	77,272,202	980	1,112	24	1,176	1,200	21,873
Johnstone	6,883	369,058,917	420	51,565,630	1,021	118,567,740	19,517	19,168	111	538	649	1,639
Jondaryan	4,138	240,119,563	281	28,226,963	894	230,428,390	14,951	14,650	100	852	952	1,910
Kilcoy	1,343	68,664,317	75	6,019,183	290	72,480,950	3,641	3,628	21	477	498	1,445
Kilkivan	1,263	35,205,242	71	1,425,743	762	72,357,802	3,652	3,353	20	724	744	3,264
Kingaroy	4,044	127,049,193	311	21,799,267	836	63,064,650	12,952	12,885	77	1,077	1,154	2,422
Kolan	2,221	55,268,723	52	2,100,983	429	37,562,340	4,810	4,659	18	709	727	2,650
Kowanyama	-	-	-	-	-	-	1,112	1,054	8	200	208	2,520
Kubin Island	-	-	-	-	-	-	219	226	4	17	21	152
Laidley	6,028	199,185,777	147	8,950,583	546	66,648,790	15,314	14,481	39	587	625	701

Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / industrial properties (6 yr avg)	Commercial / industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Livingstone	11,245	863,075,053	302	67,130,915	658	116,326,562	30,637	29,460	151	1,251	1,402	11,775
Lockhart River	-	-	-	-	-	-	605	642	65	258	323	3,597
Logan	50,810	4,681,052,073	1,676	681,280,475	46	10,963,833	178,320	176,855	1,064	0	1,064	251
Longreach	1,226	32,084,068	131	9,765,753	167	64,122,382	3,758	3,951	50	1,659	1,709	23,561
Mabuiag Island	-	-	-	-	-	-	271	240	3	6	9	6
Mackay	27,054	2,339,451,083	1,400	332,398,667	1,246	227,663,618	90,303	84,856	690	1,153	1,843	2,897
Mapoon	-	-	-	-	-	-	262	214	15	20	35	1,840
Mareeba	6,243	306,211,273	382	41,563,330	894	92,261,367	19,460	19,070	117	1,869	1,986	53,645
Maroochy	45,966	6,487,049,250	1,352	552,312,833	873	92,998,567	152,664	149,232	929	914	1,843	1,163
Maryborough	10,275	461,946,000	616	65,247,833	86	6,085,033	27,211	25,919	138	223	361	1,234
McKinlay	240	324,870	63	307,338	182	80,544,658	968	1,017	28	1,950	1,978	40,885
Mer Island	-	-	-	-	-	-	529	462	3	3	5	7
Millmerran	1,329	20,607,237	130	3,045,570	571	127,107,608	3,266	3,537	31	1,111	1,142	4,521
Mirani	1,571	70,149,822	103	3,977,373	567	83,132,100	5,709	5,585	26	411	437	3,280
Miriam Vale	4,240	378,852,633	65	9,372,533	403	37,470,600	5,408	5,763	50	1,086	1,136	3,778
Monto	758	8,157,510	97	1,818,863	512	54,309,258	2,587	2,523	0	901	901	4,322
Mornington Island	-	-	-	-	-	-	1,124	1,044	67	378	445	1,231
Mount Isa	5,786	200,327,903	517	42,167,095	40	15,352,300	21,082	21,421	159	1,935	2,094	43,343
Mount Morgan	1,487	10,514,352	54	496,583	61	2,843,047	3,170	2,979	65	113	178	492
Mundubbera	588	9,528,663	79	3,034,483	359	44,743,050	2,239	2,311	25	1,730	1,755	4,193
Murgon	1,210	16,308,692	105	1,788,650	364	22,809,700	3,661	3,875	62	208	270	695
Murilla	880	9,130,992	115	1,967,223	518	73,071,067	2,846	2,783	36	1,114	1,150	6,074

Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / industrial properties (6 yr avg)	Commercial / industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Murweh	1,620	11,195,655	181	3,010,978	320	66,862,487	4,870	4,995	58	2,615	2,673	40,740
Nanango	4,948	105,030,970	121	2,144,050	550	37,176,900	9,534	8,814	50	796	846	1,735
Napranum	-	-	-	-	-	-	921	813	15	5	20	6
Nebo	650	9,032,778	47	3,352,850	134	100,623,150	2,682	2,190	31	426	457	10,035
New Mapoon	-	-	-	-	-	-	381	360	6	10	16	94
Noosa	18,928	4,275,267,260	475	223,538,783	277	33,444,882	49,213	48,660	320	741	1,061	869
Palm Island	-	-	-	-	-	-	2,165	2,378	21	18	39	71
Paroo	766	1,627,112	103	531,418	266	39,914,403	2,055	2,124	36	2,174	2,210	47,727
Peak Downs	834	6,978,750	64	3,039,447	282	111,129,467	3,401	3,389	38	855	893	8,127
Perry	275	3,419,588	14	181,800	188	15,206,983	453	447	13	490	503	2,359
Pine Rivers	44,467	4,635,015,178	643	289,544,600	272	61,279,783	144,860	148,529	759	431	1,190	750
Pittsworth	1,360	39,624,127	150	5,933,375	610	138,836,663	5,069	5,030	69	897	966	1,090
Pormpuraaw	-	-	-	-	-	-	653	631	20	550	570	4,360
Poruma Island	-	-	-	-	-	-	183	175	3	1	4	0
Quilpie	316	2,067,968	66	787,480	192	18,491,597	1,053	1,079	40	2,001	2,041	67,613
Redcliffe	17,734	2,343,024,768	734	218,024,375	14	1,711,167	52,518	53,657	260	0	260	38
Redland	51,528	6,561,455,670	642	320,185,933	177	57,080,250	131,332	132,179	709	295	1,004	537
Richmond	259	616,272	44	258,267	144	60,876,853	962	1,151	13	1,372	1,385	26,602
Rockhampton	20,858	863,203,955	1,350	165,489,227	82	3,783,250	62,610	60,730	476	30	506	189
Roma	2,411	59,319,223	283	20,205,492	34	1,923,977	6,955	6,887	159	96	255	78
Rosalie	3,156	94,640,597	113	1,993,627	977	121,320,677	9,550	9,397	104	1,266	1,370	2,200
Saibai Island	-	-	-	-	-	-	370	368	7	0	7	104

Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / industrial properties (6 yr avg)	Commercial / industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Sarina	3,843	255,680,533	135	16,476,910	384	80,011,750	11,360	10,316	48	333	381	1,444
Seisia Island	-	-	-	-	-	-	184	144	2	5	7	2
St. Pauls Island	-	-	-	-	-	-	261	239	3	14	17	18
Stanthorpe	3,939	110,321,372	242	12,523,332	956	18,546,833	10,745	10,596	59	1,003	1,062	2,697
Tambo	146	164,535	31	142,308	99	62,572,000	593	640	10	759	768	14,105
Tara	2,402	17,706,373	100	809,075	703	125,692,050	3,906	3,938	21	1,762	1,783	11,680
Taroom	556	5,436,142	136	1,710,183	672	259,368,043	2,526	2,539	45	2,017	2,062	18,645
Thuringowa	19,080	1,036,840,550	244	65,557,400	95	19,667,167	62,935	61,655	400	247	647	1,867
Tiaro	3,905	120,492,517	47	2,153,233	400	42,580,450	5,580	5,396	20	649	669	2,187
Toowoomba	31,164	2,031,880,097	1,867	384,524,017	22	2,564,867	96,226	97,284	651	0	651	117
Torres	573	39,567,250	92	13,878,600	5	375,833	3,516	3,827	15	37	52	1,857
Townsville	30,571	2,375,699,600	2,118	518,847,000	143	23,057,900	102,020	103,404	695	228	923	1,869
Ugar Island	-	-	-	-	-	-	83	57	1	1	2	0
Umagico	-	-	-	-	-	-	267	288	8	8	16	53
Waggamba	596	25,954,587	74	3,189,862	581	135,234,067	3,046	3,075	40	1,491	1,531	13,400
Wambo	1,328	21,870,550	133	1,223,875	1,569	311,913,720	5,535	5,446	45	1,762	1,807	5,713
Warraber Island	-	-	-	-	-	-	269	239	2	3	5	1
Warroo	174	854,198	30	167,425	297	85,736,247	1,107	1,067	21	1,273	1,294	13,659
Warwick	8,004	262,227,960	556	45,911,793	1,732	128,527,747	22,828	22,124	185	1,888	2,073	4,423
Whitsunday	5,402	607,853,933	345	146,715,900	370	75,553,058	18,177	18,120	82	422	504	2,679
Winton	447	2,549,999	79	850,725	219	76,638,318	1,466	1,519	26	2,534	2,560	53,935
Wondai	1,941	31,939,693	95	1,217,922	646	43,368,117	4,662	4,559	33	910	943	3,578



Local governing body	Residential properties (6 yr avg)	Residential valuations (\$) (6 yr avg)	Commercial / industrial properties (6 yr avg)	Commercial / industrial valuations (\$) (6 yr avg)	Rural properties (6 yr avg)	Rural valuations (\$) (6 yr avg)	2007 Population	2006 Population	2007 Urban road length (km)	2007 Rural road length (km)	2007 Total road length (km)	2006 Area (km2)
Woocoo	1,135	53,439,867	23	1,197,500	452	41,437,450	3,627	3,352	56	183	239	2,006
Woorabinda	-	-	-	-	-	-	928	1,035	11	69	80	388
Wujal Wujal	-	-	-	-	-	-	361	379	5	15	20	11
Yarrabah	-	-	-	-	-	-	2,599	2,322	13	37	50	156
Yorke Island	-	-	-	-	-	-	327	336	3	5	8	2

## 5.6 Cost adjustors – by definition (refer Section 2.4.3)

Local governing body	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	N-RSE (cap = 1.5)
Aramac	1.30	1.01	1.20	1.05	1.48	1.00	1.03	1.00	1.46
Atherton	1.09	1.03	1.23	1.05	1.05	1.00	1.00	1.04	1.04
Aurukun	1.46	1.46	1.22	1.04	1.47	1.00	1.03	1.00	1.00
Badu Island	1.49	1.43	1.23	1.01	1.47	1.00	1.13	1.00	1.00
Balonne	1.17	1.07	1.20	1.06	1.35	1.00	1.13	1.00	1.16
Bamaga Island	1.46	1.44	1.25	1.02	1.47	1.00	1.07	1.00	1.00
Banana	1.10	1.02	1.20	1.06	1.05	1.00	1.03	1.00	1.00
Barcaldine	1.24	1.04	1.22	1.04	1.45	1.00	1.00	1.00	1.25
Barcoo	1.36	1.04	1.14	1.06	1.49	1.00	1.18	1.00	1.50
Bauhinia	1.18	1.01	1.19	1.05	1.43	1.00	1.02	1.00	1.12
Beaudesert	1.02	1.01	1.20	1.07	1.05	1.11	1.04	1.00	1.00
Belyando	1.19	1.01	1.18	1.04	1.05	1.00	1.01	1.00	1.00
Bendemere	1.10	1.02	1.21	1.04	1.47	1.00	1.03	1.00	1.07
Biggenden	1.08	1.01	1.21	1.03	1.45	1.00	1.02	1.00	1.34
Blackall	1.27	1.01	1.20	1.04	1.45	1.00	1.03	1.00	1.30
Boigu Island	1.49	1.45	1.28	1.02	1.49	1.00	1.02	1.00	1.00
Boonah	1.03	1.01	1.22	1.04	1.23	1.00	1.04	1.00	1.00
Booringa	1.21	1.04	1.21	1.05	1.45	1.00	1.01	1.00	1.32
Boulia	1.38	1.12	1.17	1.05	1.49	1.00	1.19	1.00	1.50
Bowen	1.15	1.03	1.20	1.06	1.05	1.00	1.03	1.00	1.06
Brisbane	1.02	1.01	1.18	1.00	1.00	1.18	1.00	1.00	1.23
Broadsound	1.12	1.01	1.17	1.06	1.28	1.00	1.06	1.00	1.00

Local governing body	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	N-RSE (cap = 1.5)
Bulloo	1.31	1.05	1.17	1.06	1.49	1.00	1.16	1.00	1.50
Bundaberg	1.04	1.02	1.23	1.00	1.05	1.10	1.01	1.02	1.25
Bungil	1.13	1.01	1.19	1.04	1.43	1.00	1.10	1.00	1.50
Burdekin	1.11	1.02	1.22	1.07	1.05	1.00	1.05	1.00	1.07
Burke	1.39	1.13	1.13	1.05	1.48	1.00	1.07	1.00	1.23
Burnett	1.05	1.01	1.21	1.06	1.05	1.00	1.00	1.00	1.00
Caboolture	1.01	1.01	1.22	1.09	1.04	1.20	1.00	1.03	1.00
Cairns	1.08	1.04	1.18	1.04	1.04	1.10	1.02	1.07	1.00
Calliope	1.08	1.01	1.20	1.07	1.05	1.00	1.02	1.00	1.10
Caloundra	1.01	1.01	1.22	1.06	1.05	1.15	1.00	1.08	1.00
Cambooya	1.03	1.01	1.21	1.04	1.32	1.00	1.03	1.00	1.00
Cardwell	1.12	1.04	1.20	1.05	1.05	1.00	1.12	1.00	1.00
Carpentaria	1.40	1.19	1.19	1.05	1.44	1.00	1.11	1.00	1.05
Charters Towers	1.11	1.05	1.23	1.01	1.25	1.07	1.04	1.01	1.16
Cherbourg	1.19	1.48	1.26	1.01	1.46	1.00	1.01	1.00	1.00
Chinchilla	1.08	1.01	1.22	1.03	1.31	1.00	1.00	1.00	1.02
Clifton	1.04	1.01	1.22	1.03	1.42	1.00	1.06	1.00	1.00
Cloncurry	1.27	1.11	1.19	1.05	1.40	1.00	1.14	1.00	1.10
Cook	1.39	1.08	1.17	1.08	1.39	1.00	1.11	1.00	1.00
Cooloola	1.04	1.01	1.21	1.05	1.05	1.00	1.01	1.00	1.04
Crows Nest	1.03	1.01	1.22	1.05	1.05	1.00	1.02	1.00	1.00
Croydon	1.38	1.16	1.17	1.05	1.49	1.00	1.08	1.04	1.50
Dalby	1.03	1.03	1.22	1.01	1.05	1.00	1.01	1.00	1.25
Dalrymple	1.18	1.02	1.20	1.06	1.39	1.00	1.06	1.00	1.19
Dauan Island	1.51	1.46	1.27	1.01	1.50	1.00	1.37	1.00	1.00

Local governing body	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	N-RSE (cap = 1.5)
Diamantina	1.47	1.14	1.17	1.06	1.49	1.00	1.00	1.00	1.50
Doomadgee	1.45	1.46	1.25	1.03	1.46	1.00	1.04	1.00	1.00
Douglas	1.12	1.04	1.17	1.06	1.05	1.00	1.07	1.19	1.11
Duarínga	1.13	1.02	1.17	1.05	1.28	1.00	1.04	1.00	1.00
Eacham	1.11	1.02	1.21	1.04	1.30	1.00	1.07	1.00	1.00
Eidsvold	1.11	1.10	1.21	1.04	1.47	1.00	1.02	1.00	1.08
Emerald	1.15	1.02	1.19	1.05	1.05	1.00	1.10	1.01	1.04
Erub Island	1.49	1.45	1.23	1.01	1.49	1.00	1.08	1.00	1.00
Esk	1.03	1.01	1.21	1.07	1.05	1.00	1.00	1.00	1.00
Etheridge	1.33	1.01	1.18	1.06	1.47	1.00	1.14	1.00	1.50
Fitzroy	1.07	1.02	1.21	1.05	1.05	1.00	1.05	1.00	1.00
Flinders	1.27	1.04	1.20	1.05	1.44	1.00	1.03	1.00	1.50
Gatton	1.02	1.01	1.21	1.03	1.05	1.00	1.01	1.00	1.00
Gayndah	1.08	1.03	1.21	1.03	1.41	1.00	1.00	1.00	1.16
Gladstone	1.07	1.02	1.19	1.01	1.05	1.13	1.05	1.00	1.16
Gold Coast	1.00	1.01	1.19	1.06	1.02	1.19	1.01	1.10	1.00
Goondiwindi	1.06	1.03	1.21	1.00	1.35	1.00	1.01	1.00	1.34
Hammond Island	1.49	1.47	1.24	1.02	1.49	1.00	1.10	1.00	1.00
Herberton	1.16	1.06	1.21	1.04	1.33	1.00	1.04	1.00	1.50
Hervey Bay	1.07	1.01	1.23	1.05	1.05	1.19	1.00	1.11	1.00
Hinchinbrook	1.11	1.03	1.23	1.06	1.05	1.00	1.00	1.00	1.02
Hopevale	1.33	1.46	1.21	1.03	1.47	1.00	1.06	1.00	1.00
Iama Island	1.49	1.47	1.26	1.00	1.49	1.00	1.06	1.00	1.00
Ilfracombe	1.28	1.01	1.18	1.04	1.49	1.00	1.20	1.00	1.50
Inglewood	1.08	1.02	1.22	1.04	1.42	1.00	1.00	1.00	1.04

Local governing body	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	N-RSE (cap = 1.5)
Injinoo	1.46	1.48	1.26	1.03	1.49	1.00	1.03	1.00	1.00
Ipswich	1.01	1.02	1.20	1.06	1.04	1.18	1.01	1.00	1.00
Isis	1.06	1.01	1.21	1.05	1.30	1.00	1.03	1.00	1.05
Isisford	1.33	1.01	1.16	1.05	1.49	1.00	1.08	1.00	1.48
Jericho	1.26	1.02	1.19	1.05	1.47	1.00	1.12	1.00	1.32
Johnstone	1.10	1.04	1.22	1.08	1.05	1.00	1.01	1.00	1.06
Jondaryan	1.03	1.02	1.21	1.04	1.05	1.00	1.01	1.00	1.00
Kilcoy	1.03	1.01	1.20	1.03	1.39	1.00	1.00	1.00	1.03
Kilkivan	1.06	1.01	1.21	1.04	1.39	1.00	1.08	1.00	1.00
Kingaroy	1.06	1.01	1.22	1.03	1.05	1.00	1.00	1.01	1.10
Kolan	1.08	1.01	1.20	1.04	1.36	1.00	1.02	1.00	1.00
Kowanyama	1.45	1.46	1.20	1.03	1.47	1.00	1.05	1.00	1.00
Kubin Island	1.49	1.47	1.28	1.03	1.49	1.00	1.03	1.00	1.00
Laidley	1.02	1.01	1.21	1.03	1.05	1.00	1.05	1.00	1.00
Livingstone	1.09	1.02	1.21	1.07	1.05	1.06	1.03	1.06	1.00
Lockhart River	1.46	1.44	1.22	1.04	1.48	1.00	1.06	1.00	1.00
Logan	1.00	1.01	1.19	1.00	1.04	1.20	1.00	1.04	1.00
Longreach	1.30	1.02	1.21	1.04	1.39	1.00	1.05	1.00	1.23
Mabuig Island	1.49	1.48	1.25	1.01	1.49	1.00	1.12	1.00	1.00
Mackay	1.09	1.02	1.20	1.11	1.05	1.03	1.05	1.02	1.00
Mapoon	1.43	1.45	1.21	1.04	1.49	1.00	1.22	1.00	1.00
Mareeba	1.18	1.06	1.20	1.10	1.05	1.00	1.01	1.00	1.00
Maroochy	1.01	1.01	1.21	1.13	1.04	1.16	1.01	1.05	1.00
Maryborough	1.07	1.02	1.22	1.04	1.05	1.11	1.04	1.00	1.19
McKinlay	1.34	1.03	1.16	1.05	1.47	1.00	1.05	1.00	1.50

Local governing body	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	N-RSE (cap = 1.5)
Mer Island	1.49	1.48	1.22	1.01	1.48	1.00	1.14	1.00	1.00
Millmerran	1.05	1.01	1.21	1.04	1.40	1.00	1.08	1.00	1.37
Mirani	1.10	1.01	1.20	1.06	1.33	1.00	1.01	1.00	1.05
Miriam Vale	1.08	1.01	1.18	1.05	1.34	1.00	1.06	1.01	1.00
Monto	1.09	1.01	1.22	1.04	1.42	1.00	1.02	1.00	1.14
Mornington Island	1.51	1.46	1.21	1.03	1.47	1.00	1.07	1.00	1.00
Mount Isa	1.26	1.08	1.19	1.04	1.05	1.04	1.02	1.00	1.00
Mount Morgan	1.08	1.05	1.22	1.02	1.40	1.08	1.05	1.00	1.00
Mundubbera	1.10	1.02	1.21	1.03	1.43	1.00	1.03	1.00	1.32
Murgon	1.06	1.05	1.23	1.02	1.39	1.00	1.06	1.00	1.32
Murilla	1.08	1.02	1.22	1.04	1.41	1.00	1.01	1.00	1.08
Murweh	1.23	1.05	1.21	1.05	1.35	1.00	1.03	1.00	1.31
Nanango	1.06	1.02	1.22	1.03	1.21	1.00	1.07	1.00	1.00
Napranum	1.38	1.47	1.23	1.01	1.47	1.00	1.12	1.00	1.00
Nebo	1.12	1.01	1.16	1.05	1.42	1.00	1.22	1.00	1.08
New Mapoon	1.46	1.46	1.27	1.02	1.49	1.00	1.05	1.00	1.00
Noosa	1.01	1.00	1.20	1.05	1.05	1.19	1.00	1.13	1.00
Palm Island	1.38	1.47	1.23	1.02	1.44	1.00	1.09	1.00	1.00
Paroo	1.25	1.14	1.20	1.05	1.44	1.00	1.03	1.00	1.35
Peak Downs	1.15	1.01	1.18	1.04	1.40	1.00	1.00	1.00	1.00
Perry	1.10	1.02	1.21	1.04	1.49	1.00	1.00	1.00	1.06
Pine Rivers	1.01	1.01	1.19	1.03	1.04	1.24	1.02	1.03	1.00
Pittsworth	1.03	1.01	1.23	1.04	1.35	1.00	1.00	1.00	1.00
Porpuraaw	1.46	1.45	1.18	1.04	1.48	1.00	1.03	1.00	1.00
Poruma Island	1.49	1.44	1.19	1.00	1.49	1.00	1.04	1.00	1.00

Local governing body	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	N-RSE (cap = 1.5)
Quilpie	1.33	1.05	1.19	1.05	1.47	1.00	1.02	1.00	1.50
Redcliffe	1.00	1.01	1.21	1.00	1.05	1.18	1.02	1.06	1.00
Redland	1.05	1.01	1.20	1.05	1.04	1.25	1.01	1.04	1.00
Richmond	1.34	1.03	1.20	1.04	1.47	1.00	1.16	1.00	1.50
Rockhampton	1.05	1.03	1.21	1.00	1.05	1.11	1.02	1.00	1.19
Roma	1.09	1.04	1.21	1.01	1.29	1.00	1.00	1.00	1.19
Rosalie	1.04	1.01	1.21	1.06	1.21	1.00	1.01	1.00	1.00
Saibai Island	1.49	1.47	1.24	1.02	1.49	1.00	1.00	1.00	1.00
Sarina	1.09	1.02	1.19	1.06	1.05	1.00	1.09	1.00	1.00
Seisia Island	1.46	1.38	1.22	1.01	1.49	1.00	1.27	1.00	1.00
St. Pauls Island	1.49	1.47	1.24	1.02	1.49	1.00	1.08	1.00	1.00
Stanthorpe	1.07	1.01	1.22	1.05	1.05	1.00	1.00	1.00	1.04
Tambo	1.29	1.02	1.18	1.04	1.48	1.00	1.07	1.00	1.18
Tara	1.10	1.02	1.20	1.04	1.38	1.00	1.01	1.00	1.02
Taroom	1.15	1.01	1.20	1.04	1.42	1.00	1.01	1.00	1.17
Thuringowa	1.09	1.03	1.20	1.05	1.05	1.25	1.01	1.05	1.00
Tiaro	1.04	1.01	1.19	1.04	1.33	1.00	1.02	1.00	1.00
Toowoomba	1.01	1.02	1.22	1.00	1.05	1.13	1.01	1.01	1.15
Torres	1.46	1.35	1.23	1.03	1.39	1.00	1.08	1.00	1.15
Townsville	1.08	1.03	1.19	1.06	1.04	1.09	1.01	1.00	1.25
Ugar Island	1.51	1.50	1.20	1.01	1.50	1.00	1.45	1.00	1.00
Umagico	1.46	1.50	1.25	1.02	1.49	1.00	1.07	1.00	1.00
Waggamba	1.09	1.01	1.20	1.05	1.41	1.00	1.01	1.00	1.00
Wambo	1.06	1.01	1.21	1.05	1.33	1.00	1.01	1.00	1.00
Warraber Island	1.49	1.48	1.22	1.01	1.49	1.00	1.12	1.00	1.00

Local governing body	Location - recurrent	Demography - Indigenous	Demography - age	Dispersion	Scale	Urban density	Growth	Tourism	N-RSE (cap = 1.5)
Warroo	1.14	1.04	1.19	1.04	1.47	1.00	1.03	1.00	1.18
Warwick	1.04	1.01	1.23	1.07	1.05	1.00	1.02	1.00	1.04
Whitsunday	1.12	1.01	1.16	1.06	1.05	1.00	1.00	1.15	1.03
Winton	1.32	1.05	1.20	1.05	1.46	1.00	1.03	1.00	1.46
Wondai	1.07	1.02	1.22	1.04	1.36	1.00	1.01	1.00	1.00
Woocoo	1.05	1.01	1.20	1.03	1.39	1.00	1.07	1.00	1.00
Woorabinda	1.21	1.47	1.25	1.03	1.47	1.00	1.10	1.00	1.00
Wujal Wujal	1.38	1.47	1.21	1.01	1.49	1.00	1.05	1.00	1.00
Yarrabah	1.23	1.48	1.25	1.02	1.42	1.00	1.11	1.00	1.00
Yorke Island	1.49	1.45	1.21	1.01	1.49	1.00	1.03	1.00	1.00



### 5.7 Cost adjustors – by services category (refer Section 2.4.3)

Local governing body	Administration	Public order and safety	Education, health, welfare and housing	Garbage, septic and recycling	Street lighting	Community amenities, recreation, culture and libraries	Building control and town planning	Business and industry development
Aramac	3.05	3.57	3.57	2.95	2.81	3.52	2.90	2.90
Atherton	1.26	1.64	1.58	1.30	1.19	1.60	1.19	1.19
Aurukun	2.28	3.73	3.73	2.23	2.14	2.71	2.20	2.20
Badu Island	2.50	3.68	3.68	2.21	2.19	2.73	2.48	2.48
Balonne	2.19	2.48	2.48	1.94	1.83	2.33	2.07	2.07
Bamaga Island	2.36	3.72	3.72	2.20	2.16	2.75	2.31	2.31
Banana	1.26	1.50	1.50	1.23	1.16	1.48	1.19	1.19
Barcaldine	2.32	2.93	2.93	2.32	2.24	2.83	2.24	2.24
Barcoo	3.77	3.78	3.78	3.20	3.03	3.66	3.57	3.57
Bauhinia	2.01	2.39	2.39	1.98	1.90	2.36	1.92	1.92
Beaudesert	1.19	1.53	1.38	1.14	1.18	1.52	1.12	1.12
Belyando	1.30	1.54	1.54	1.30	1.25	1.53	1.25	1.25
Bendemere	1.86	2.22	2.22	1.79	1.72	2.17	1.78	1.78
Biggenden	2.19	2.63	2.63	2.15	2.09	2.60	2.13	2.13
Blackall	2.58	3.02	3.02	2.49	2.39	2.99	2.48	2.48
Boigu Island	2.31	3.92	3.92	2.27	2.22	2.90	2.26	2.26
Boonah	1.37	1.62	1.62	1.32	1.27	1.61	1.32	1.32
Booringa	2.44	3.02	3.02	2.41	2.30	2.91	2.33	2.33
Boulia	3.85	4.17	4.17	3.24	3.08	3.79	3.66	3.66
Bowen	1.39	1.66	1.66	1.35	1.27	1.61	1.31	1.31
Brisbane	1.25	1.76	1.49	1.25	1.48	1.75	1.25	1.25
Broadsound	1.60	1.80	1.80	1.52	1.43	1.78	1.51	1.51
Bulloo	3.58	3.79	3.79	3.10	2.91	3.63	3.37	3.37
Bundaberg	1.39	1.92	1.71	1.39	1.51	1.89	1.38	1.38
Bungil	2.77	3.05	3.05	2.53	2.44	3.02	2.67	2.67
Burdekin	1.39	1.65	1.65	1.33	1.24	1.61	1.30	1.30
Burke	2.84	3.35	3.35	2.66	2.54	3.01	2.71	2.71
Burnett	1.17	1.42	1.42	1.17	1.11	1.41	1.11	1.11
Caboolture	1.15	1.74	1.41	1.18	1.26	1.73	1.05	1.05
Cairns	1.19	1.68	1.43	1.25	1.23	1.63	1.15	1.15
Calliope	1.36	1.62	1.62	1.33	1.24	1.60	1.27	1.27
Caloundra	1.12	1.71	1.37	1.21	1.22	1.70	1.06	1.06
Cambooya	1.45	1.72	1.72	1.41	1.36	1.71	1.40	1.40
Cardwell	1.38	1.54	1.54	1.24	1.17	1.48	1.31	1.31
Carpentaria	2.46	3.06	3.06	2.22	2.11	2.64	2.35	2.35
Charters Towers	1.69	2.24	2.08	1.64	1.71	2.15	1.67	1.67
Cherbourg	1.78	3.09	3.09	1.77	1.74	2.23	1.76	1.76
Chinchilla	1.49	1.83	1.83	1.49	1.44	1.81	1.45	1.45
Clifton	1.62	1.87	1.87	1.52	1.48	1.85	1.57	1.57
Cloncurry	2.33	2.67	2.67	2.06	1.96	2.44	2.23	2.23
Cook	2.33	2.62	2.62	2.09	1.93	2.45	2.15	2.15
Cooloola	1.20	1.46	1.46	1.19	1.13	1.45	1.14	1.14
Crows Nest	1.16	1.40	1.40	1.14	1.08	1.39	1.11	1.11

Local governing body	Administration	Public order and safety	Education, health, welfare and housing	Garbage, septic and recycling	Street lighting	Community amenities, recreation, culture and libraries	Building control and town planning	Business and industry development
Croydon	3.50	4.46	4.30	3.36	3.08	3.92	3.34	3.34
Dalby	1.37	1.69	1.69	1.36	1.35	1.65	1.37	1.37
Dalrymple	2.17	2.50	2.50	2.06	1.95	2.47	2.06	2.06
Dauan Island	3.13	3.97	3.97	2.29	2.26	2.91	3.09	3.09
Diamantina	3.47	4.55	4.55	3.47	3.28	4.05	3.28	3.28
Doomadgee	2.29	3.76	3.76	2.19	2.12	2.74	2.22	2.22
Douglas	1.49	2.01	1.68	1.66	1.31	1.94	1.40	1.40
Duarina	1.58	1.82	1.82	1.52	1.45	1.78	1.51	1.51
Eacham	1.60	1.83	1.83	1.49	1.44	1.80	1.54	1.54
Eidsvold	1.85	2.39	2.39	1.82	1.76	2.20	1.79	1.79
Emerald	1.45	1.61	1.58	1.33	1.25	1.58	1.38	1.38
Erub Island	2.41	3.76	3.76	2.24	2.22	2.75	2.38	2.38
Esk	1.17	1.42	1.42	1.16	1.08	1.41	1.09	1.09
Etheridge	3.52	3.66	3.66	3.10	2.93	3.64	3.33	3.33
Fitzroy	1.24	1.47	1.47	1.19	1.13	1.44	1.18	1.18
Flinders	2.95	3.58	3.58	2.87	2.74	3.46	2.82	2.82
Gatton	1.12	1.35	1.35	1.11	1.07	1.34	1.08	1.08
Gayndah	1.83	2.27	2.27	1.83	1.78	2.21	1.78	1.78
Gladstone	1.37	1.78	1.58	1.30	1.46	1.75	1.36	1.36
Gold Coast	1.10	1.71	1.31	1.20	1.22	1.70	1.04	1.04
Goondiwindi	1.95	2.39	2.39	1.94	1.93	2.34	1.94	1.94
Hammond Island	2.49	3.87	3.87	2.26	2.22	2.80	2.45	2.45
Herberton	2.51	3.07	3.07	2.41	2.31	2.92	2.41	2.41
Hervey Bay	1.18	1.93	1.46	1.30	1.34	1.91	1.12	1.12
Hinchinbrook	1.27	1.60	1.60	1.27	1.20	1.56	1.20	1.20
Hopevale	2.15	3.39	3.39	2.02	1.96	2.46	2.09	2.09
Iama Island	2.36	3.85	3.85	2.23	2.22	2.81	2.34	2.34
Ilfracombe	3.59	3.55	3.55	3.00	2.87	3.52	3.44	3.44
Inglewood	1.65	2.05	2.05	1.65	1.59	2.02	1.59	1.59
Injino	2.31	3.91	3.91	2.24	2.17	2.83	2.24	2.24
Ipswich	1.13	1.61	1.36	1.12	1.24	1.59	1.06	1.06
Isis	1.56	1.83	1.83	1.51	1.44	1.82	1.48	1.48
Isisford	3.30	3.55	3.55	3.06	2.93	3.54	3.16	3.16
Jericho	2.86	3.08	3.08	2.55	2.43	3.04	2.72	2.72
Johnstone	1.33	1.66	1.66	1.32	1.22	1.60	1.23	1.23
Jondaryan	1.14	1.38	1.38	1.13	1.08	1.36	1.09	1.09
Kilcoy	1.52	1.85	1.85	1.52	1.48	1.83	1.48	1.48
Kilkivan	1.65	1.86	1.86	1.53	1.47	1.85	1.59	1.59
Kingaroy	1.27	1.58	1.56	1.29	1.23	1.57	1.23	1.23
Kolan	1.57	1.86	1.86	1.53	1.47	1.84	1.50	1.50
Kowanyama	2.30	3.65	3.65	2.20	2.13	2.64	2.22	2.22
Kubin Island	2.36	4.00	4.00	2.28	2.22	2.92	2.29	2.29
Laidley	1.16	1.35	1.35	1.11	1.07	1.34	1.12	1.12
Livingstone	1.26	1.68	1.50	1.29	1.22	1.66	1.18	1.18
Lockhart River	2.38	3.74	3.74	2.25	2.17	2.74	2.29	2.29

Local governing body	Administration	Public order and safety	Education, health, welfare and housing	Garbage, septic and recycling	Street lighting	Community amenities, recreation, culture and libraries	Building control and town planning	Business and industry development
Logan	1.04	1.57	1.26	1.08	1.25	1.55	1.04	1.04
Longreach	2.42	2.84	2.84	2.30	2.22	2.79	2.33	2.33
Mabuiag Island	2.52	3.89	3.89	2.25	2.22	2.81	2.49	2.49
Mackay	1.33	1.61	1.54	1.28	1.18	1.59	1.21	1.21
Mapoon	2.69	3.69	3.69	2.22	2.14	2.69	2.59	2.59
Mareeba	1.38	1.72	1.72	1.36	1.24	1.64	1.25	1.25
Maroochy	1.21	1.76	1.44	1.25	1.22	1.76	1.07	1.07
Maryborough	1.44	1.89	1.71	1.38	1.48	1.87	1.39	1.39
McKinlay	3.23	3.65	3.65	3.08	2.95	3.57	3.09	3.09
Mer Island	2.54	3.80	3.80	2.23	2.21	2.73	2.51	2.51
Millmerran	2.24	2.55	2.55	2.08	2.01	2.52	2.16	2.16
Mirani	1.65	1.97	1.97	1.62	1.54	1.95	1.56	1.56
Miriam Vale	1.62	1.85	1.82	1.55	1.45	1.83	1.54	1.54
Monto	1.85	2.25	2.25	1.82	1.76	2.23	1.79	1.79
Mornington Island	2.44	3.82	3.82	2.29	2.22	2.77	2.37	2.37
Mount Isa	1.40	1.82	1.75	1.38	1.37	1.70	1.35	1.35
Mount Morgan	1.64	2.15	1.98	1.55	1.65	2.06	1.60	1.60
Mundubbera	2.21	2.63	2.63	2.14	2.07	2.58	2.14	2.14
Murgon	2.09	2.53	2.53	1.98	1.94	2.44	2.05	2.05
Murilla	1.75	2.15	2.15	1.73	1.66	2.12	1.68	1.68
Murweh	2.34	2.89	2.89	2.29	2.18	2.77	2.23	2.23
Nanango	1.41	1.62	1.62	1.32	1.28	1.60	1.37	1.37
Napranum	2.31	3.48	3.48	2.05	2.04	2.52	2.29	2.29
Nebo	2.18	2.09	2.09	1.79	1.71	2.07	2.08	2.08
New Mapoon	2.34	3.88	3.88	2.23	2.18	2.84	2.28	2.28
Noosa	1.11	1.81	1.34	1.26	1.26	1.80	1.06	1.06
Palm Island	2.18	3.40	3.40	2.00	1.97	2.47	2.15	2.15
Paroo	2.64	3.42	3.42	2.55	2.42	3.06	2.50	2.50
Peak Downs	1.67	1.99	1.99	1.67	1.61	1.97	1.61	1.61
Perry	1.81	2.22	2.22	1.80	1.73	2.18	1.74	1.74
Pine Rivers	1.11	1.66	1.30	1.12	1.30	1.65	1.08	1.08
Pittsworth	1.45	1.79	1.79	1.45	1.39	1.77	1.39	1.39
Pompuraaw	2.30	3.67	3.67	2.24	2.16	2.65	2.22	2.22
Poruma Island	2.31	3.64	3.64	2.23	2.22	2.66	2.30	2.30
Quilpie	3.14	3.78	3.78	3.06	2.92	3.64	2.99	2.99
Redcliffe	1.07	1.60	1.28	1.11	1.23	1.59	1.07	1.07
Redland	1.15	1.81	1.39	1.19	1.37	1.80	1.10	1.10
Richmond	3.60	3.79	3.79	3.09	2.96	3.70	3.44	3.44
Rockhampton	1.34	1.82	1.63	1.32	1.45	1.77	1.34	1.34
Roma	1.70	2.12	2.12	1.70	1.68	2.05	1.68	1.68
Rosalie	1.35	1.64	1.64	1.34	1.26	1.62	1.27	1.27
Saibai Island	2.27	3.86	3.86	2.27	2.21	2.80	2.21	2.21
Sarina	1.33	1.48	1.48	1.21	1.14	1.45	1.25	1.25
Seisia Island	2.80	3.53	3.53	2.21	2.19	2.70	2.77	2.77
St. Pauls Island	2.45	3.86	3.86	2.26	2.22	2.81	2.40	2.40

Local governing body	Administration	Public order and safety	Education, health, welfare and housing	Garbage, septic and recycling	Street lighting	Community amenities, recreation, culture and libraries	Building control and town planning	Business and industry development
Stanthorpe	1.23	1.50	1.50	1.22	1.16	1.49	1.17	1.17
Tambo	2.52	2.82	2.82	2.35	2.25	2.77	2.42	2.42
Tara	1.63	1.97	1.97	1.62	1.55	1.94	1.56	1.56
Taroom	2.01	2.41	2.41	2.00	1.92	2.40	1.93	1.93
Thuringowa	1.22	1.93	1.48	1.26	1.42	1.89	1.15	1.15
Tiaro	1.47	1.73	1.73	1.43	1.39	1.71	1.42	1.42
Toowoomba	1.23	1.71	1.50	1.23	1.37	1.68	1.23	1.23
Torres	2.62	3.82	3.82	2.43	2.35	2.97	2.54	2.54
Townsville	1.52	1.99	1.82	1.50	1.54	1.94	1.43	1.43
Ugar Island	3.30	3.89	3.89	2.28	2.26	2.75	3.28	3.28
Umagico	2.39	3.91	3.91	2.23	2.18	2.79	2.34	2.34
Waggamba	1.63	1.95	1.95	1.61	1.54	1.94	1.55	1.55
Wambo	1.49	1.82	1.82	1.48	1.41	1.80	1.42	1.42
Warraber Island	2.49	3.80	3.80	2.23	2.22	2.72	2.48	2.48
Warroo	2.12	2.53	2.53	2.06	1.98	2.45	2.04	2.04
Warwick	1.24	1.50	1.50	1.21	1.14	1.49	1.16	1.16
Whitsunday	1.28	1.72	1.49	1.48	1.21	1.71	1.21	1.21
Winton	3.05	3.66	3.66	2.94	2.82	3.52	2.91	2.91
Wondai	1.53	1.87	1.87	1.51	1.46	1.84	1.48	1.48
Woocoo	1.60	1.80	1.80	1.49	1.45	1.79	1.56	1.56
Woorabinda	2.02	3.17	3.17	1.83	1.79	2.30	1.97	1.97
Wujal Wujal	2.18	3.49	3.49	2.08	2.05	2.51	2.14	2.14
Yarrabah	1.97	3.09	3.09	1.78	1.75	2.23	1.94	1.94
Yorke Island	2.29	3.71	3.71	2.23	2.22	2.71	2.28	2.28

## 5.8 Final allocations 2007-08

In July 2007, the Commonwealth Government approved \$343.6 million as the estimated Financial Assistance Grant entitlement for Queensland. This was based on the estimated CPI for the quarter ended 30 June 2007. Note that each year, the final adjustment from the previous year is added onto the Grant totals. This is because the final adjustment cannot be calculated by the Commonwealth until the end of the financial year for which the Grant is intended. The amounts below reflect the actual Grant received by councils in 2007-08.

**Table 5.1 2007-08 Grant outcomes**

Local governing body	GPG			IRG			Total Cash Grant 2007-08
	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	
Aramac	1,687,666	13,419	1,701,085	501,834	700	502,534	2,203,619
Atherton	857,994	5,057	863,051	311,634	417	312,051	1,175,102
Aurukun	894,028	6,594	900,622	88,225	123	88,348	988,970
Badu Island	490,438	4,078	494,516	29,721	42	29,763	524,279
Balonne	2,307,755	17,623	2,325,377	1,032,949	1,457	1,034,406	3,359,783
Bamaga Island	561,171	4,244	565,415	33,241	46	33,287	598,702
Banana	3,176,952	25,660	3,202,611	1,540,989	2,151	1,543,140	4,745,751
Barcaldine	1,703,431	14,187	1,717,618	340,119	503	340,622	2,058,240
Barcoo	1,636,714	12,117	1,648,830	657,774	942	658,716	2,307,546
Bauhinia	1,726,039	14,602	1,740,641	653,863	910	654,773	2,395,414
Beaudesert	2,175,220	15,040	2,190,260	1,240,960	1,728	1,242,688	3,432,948
Belyando	2,306,945	21,175	2,328,120	815,681	1,148	816,829	3,144,949
Bendemere	1,243,796	11,393	1,255,189	316,652	434	317,086	1,572,275
Biggenden	1,035,190	8,205	1,043,396	213,762	312	214,074	1,257,470
Blackall	1,646,280	13,666	1,659,946	484,557	678	485,235	2,145,181
Boigu Island	342,127	2,805	344,932	25,656	35	25,691	370,623
Boonah	823,279	7,041	830,320	459,862	638	460,500	1,290,820
Booringa	2,819,346	21,759	2,841,105	911,156	1,275	912,431	3,753,536
Boulia	1,618,988	13,734	1,632,722	564,357	782	565,139	2,197,861
Bowen	1,431,463	10,287	1,441,750	676,758	935	677,693	2,119,443
Brisbane	17,685,121	140,137	17,825,258	11,635,784	16,069	11,651,854	29,477,111
Broadsound	1,321,388	12,576	1,333,965	568,765	747	569,512	1,903,477
Bulloo	2,131,198	16,697	2,147,895	1,027,636	1,454	1,029,090	3,176,985
Bundaberg	1,349,780	11,047	1,360,827	596,832	828	597,660	1,958,487
Bungil	1,873,393	16,387	1,889,780	924,544	1,024	925,568	2,815,348
Burdekin	1,323,822	8,743	1,332,565	666,824	932	667,756	2,000,321
Burke	1,510,340	12,215	1,522,555	396,432	550	396,982	1,919,537
Burnett	1,313,745	9,678	1,323,423	745,051	1,034	746,085	2,069,508
Caboolture	3,026,006	22,058	3,048,064	1,947,825	2,645	1,950,470	4,998,534
Cairns	2,799,036	20,717	2,819,753	1,751,167	2,371	1,753,539	4,573,292

Local governing body	GPG			IRG			Total Cash Grant 2007-08
	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	
Calliope	1,515,236	11,651	1,526,887	660,799	917	661,716	2,188,603
Caloundra	1,999,934	15,587	2,015,521	1,271,718	1,810	1,273,528	3,289,049
Cambooya	818,851	5,748	824,599	248,851	337	249,188	1,073,787
Cardwell	696,959	5,128	702,087	339,566	474	340,040	1,042,127
Carpentaria	2,219,860	18,049	2,237,909	766,963	991	767,954	3,005,863
Charters Towers	1,210,772	9,599	1,220,371	150,014	212	150,226	1,370,597
Cherbourg	79,203	660	79,863	41,227	58	41,285	121,148
Chinchilla	2,553,818	19,415	2,573,233	1,257,159	1,717	1,258,876	3,832,109
Clifton	1,013,654	8,631	1,022,285	277,311	390	277,701	1,299,986
Cloncurry	2,017,551	13,886	2,031,437	768,581	1,077	769,658	2,801,095
Cook	3,576,893	27,796	3,604,688	1,075,092	1,507	1,076,599	4,681,287
Cooloola	1,737,746	13,864	1,751,609	941,069	1,263	942,332	2,693,941
Crows Nest	904,469	7,174	911,644	522,730	719	523,449	1,435,093
Croydon	1,256,380	10,776	1,267,156	358,920	516	359,436	1,626,592
Dalby	757,659	6,436	764,095	168,954	233	169,187	933,282
Dalrymple	3,205,446	26,033	3,231,479	1,831,442	2,500	1,833,942	5,065,421
Dauan Island	362,432	2,723	365,155	3,230	5	3,235	368,390
Diamantina	3,008,351	21,807	3,030,158	492,289	685	492,974	3,523,132
Doomadgee	410,437	3,422	413,858	65,189	91	65,280	479,138
Douglas	570,578	4,259	574,837	264,934	367	265,301	840,138
Duaringa	1,169,325	9,347	1,178,672	621,176	877	622,053	1,800,725
Eacham	1,245,920	8,422	1,254,342	245,556	342	245,898	1,500,240
Eidsvold	1,111,216	9,878	1,121,094	466,794	656	467,450	1,588,544
Emerald	1,043,849	6,811	1,050,660	656,560	883	657,443	1,708,103
Erub Island	374,346	2,965	377,312	8,221	12	8,233	385,545
Esk	1,111,727	8,366	1,120,093	694,636	965	695,601	1,815,694
Etheridge	1,813,469	15,534	1,829,003	637,076	906	637,982	2,466,985
Fitzroy	1,645,376	12,083	1,657,459	592,856	919	593,775	2,251,234
Flinders	2,214,483	16,197	2,230,681	978,994	1,349	980,343	3,211,024
Gatton	914,226	6,510	920,736	524,516	720	525,236	1,445,972
Gayndah	1,152,617	9,133	1,161,750	312,144	436	312,581	1,474,331
Gladstone	974,557	7,935	982,492	371,016	518	371,534	1,354,026
Gold Coast	8,896,050	69,591	8,965,641	5,861,901	8,040	5,869,941	14,835,581
Goondiwindi	855,823	5,917	861,740	75,458	106	75,564	937,304
Hammond Island	339,551	2,654	342,205	4,473	6	4,479	346,684
Herberton	2,130,346	16,589	2,146,935	430,649	606	431,255	2,578,190
Hervey Bay	1,569,878	12,987	1,582,865	822,900	1,101	824,001	2,406,866
Hinchinbrook	819,160	6,974	826,133	417,691	606	418,297	1,244,430
Hopevale	362,922	3,022	365,944	86,705	121	86,826	452,770

Local governing body	GPG			IRG			Total Cash Grant 2007-08
	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	
Iama Island	356,439	2,867	359,306	4,859	7	4,866	364,172
Ilfracombe	892,672	7,170	899,842	146,590	207	146,797	1,046,639
Inglewood	1,427,429	11,794	1,439,223	394,294	565	394,859	1,834,082
Injilnoo	373,238	3,108	376,347	116,160	162	116,322	492,669
Ipswich	3,427,036	28,210	3,455,246	2,001,649	2,709	2,004,358	5,459,604
Isis	980,606	7,144	987,750	358,397	499	358,896	1,346,646
Isisford	1,217,918	9,840	1,227,758	376,065	529	376,594	1,604,352
Jericho	1,634,872	12,943	1,647,815	517,556	718	518,274	2,166,089
Johnstone	982,425	8,335	990,760	452,811	643	453,454	1,444,214
Jondaryan	901,652	6,975	908,626	538,628	757	539,385	1,448,011
Kilcoy	642,176	5,315	647,491	244,273	256	244,529	892,020
Kilkivan	1,266,597	9,947	1,276,543	345,604	484	346,088	1,622,631
Kingaroy	1,359,065	10,872	1,369,938	607,748	847	608,595	1,978,533
Kolan	1,306,563	11,007	1,317,571	350,581	492	351,073	1,668,644
Kowanyama	469,570	3,478	473,048	97,713	139	97,852	570,900
Kubin Island	408,041	3,144	411,185	10,981	15	10,996	422,181
Laidley	789,032	5,601	794,633	399,189	551	399,740	1,194,373
Livingstone	1,337,937	11,528	1,349,465	866,923	1,203	868,126	2,217,591
Lockhart River	472,653	3,419	476,072	108,915	139	109,054	585,126
Logan	3,277,280	25,868	3,303,148	2,092,857	2,916	2,095,773	5,398,921
Longreach	2,768,115	20,177	2,788,292	759,131	1,052	760,183	3,548,475
Mabuiag Island	359,007	2,791	361,797	6,039	8	6,047	367,844
Mackay	2,353,073	18,299	2,371,373	1,512,973	1,955	1,514,928	3,886,301
Mapoon	434,236	3,609	437,845	16,786	23	16,809	454,654
Mareeba	1,694,686	14,482	1,709,168	1,016,987	1,433	1,018,420	2,727,588
Maroochy	2,984,020	22,410	3,006,430	1,955,658	2,683	1,958,341	4,964,771
Maryborough	927,740	8,404	936,144	393,993	564	394,557	1,330,701
McKinlay	2,159,852	16,941	2,176,793	809,580	1,018	810,598	2,987,391
Mer Island	346,752	2,838	349,590	6,415	9	6,424	356,014
Millmerran	1,437,824	10,244	1,448,068	515,624	717	516,341	1,964,409
Mirani	1,025,911	6,609	1,032,521	236,716	329	237,045	1,269,566
Miriam Vale	1,595,361	12,951	1,608,311	471,262	582	471,844	2,080,155
Monto	1,578,922	12,960	1,591,883	491,269	682	491,951	2,083,834
Mornington Island	859,471	6,861	866,332	246,416	344	246,760	1,113,092
Mount Isa	1,781,139	13,577	1,794,716	1,079,897	1,422	1,081,319	2,876,035
Mount Morgan	931,750	7,489	939,239	102,808	144	102,952	1,042,191
Mundubbera	1,558,247	11,670	1,569,917	357,254	480	357,734	1,927,651
Murgon	1,118,833	8,842	1,127,675	196,204	273	196,477	1,324,152
Murilla	2,048,254	16,315	2,064,568	512,026	717	512,743	2,577,311

Local governing body	GPG			IRG			Total Cash Grant 2007-08
	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	
Murweh	2,862,544	21,686	2,884,231	1,176,195	1,647	1,177,842	4,062,073
Nanango	1,456,229	12,366	1,468,594	439,656	631	440,287	1,908,881
Napranum	275,847	2,293	278,140	16,024	22	16,046	294,186
Nebo	929,472	7,845	937,317	213,553	307	213,860	1,151,177
New Mapoon	318,435	2,646	321,081	10,115	14	10,129	331,210
Noosa	1,391,401	9,930	1,401,331	901,591	1,226	902,817	2,304,147
Palm Island	304,364	2,534	306,898	39,474	55	39,529	346,427
Paroo	2,265,575	18,457	2,284,032	953,875	1,352	955,227	3,239,259
Peak Downs	1,894,823	15,537	1,910,360	408,045	569	408,614	2,318,974
Perry	753,874	6,364	760,239	196,899	225	197,124	957,363
Pine Rivers	3,080,652	22,869	3,103,521	1,886,133	2,573	1,888,706	4,992,227
Pittsworth	633,725	4,822	638,547	326,144	451	326,595	965,142
Pormpuraaw	373,513	3,112	376,625	246,796	333	247,129	623,754
Poruma Island	353,358	2,723	356,081	3,194	4	3,198	359,279
Quilpie	2,384,964	17,598	2,402,563	1,077,283	1,507	1,078,790	3,481,353
Redcliffe	1,145,756	8,674	1,154,430	610,837	853	611,690	1,766,120
Redland	2,594,011	19,871	2,613,882	1,650,188	2,278	1,652,466	4,266,348
Richmond	1,581,854	12,424	1,594,278	481,613	662	482,275	2,076,553
Rockhampton	1,819,534	13,739	1,833,272	777,128	1,093	778,221	2,611,493
Roma	1,228,032	8,737	1,236,769	138,946	224	139,170	1,375,939
Rosalie	1,624,008	13,349	1,637,358	666,562	857	667,419	2,304,777
Saibai Island	396,254	3,131	399,385	6,386	9	6,395	405,780
Sarina	628,109	5,029	633,139	259,555	369	259,924	893,063
Seisia Island	331,633	2,472	334,105	4,300	6	4,306	338,411
St. Pauls Island	361,710	2,866	364,576	9,200	13	9,213	373,789
Stanthorpe	1,803,141	14,414	1,817,556	545,433	780	546,213	2,363,769
Tambo	1,038,003	9,198	1,047,200	411,847	562	412,409	1,459,609
Tara	3,330,977	27,311	3,358,289	790,288	1,106	791,394	4,149,683
Taroom	2,088,596	17,179	2,105,775	889,689	1,180	890,869	2,996,644
Thuringowa	1,605,031	11,809	1,616,841	815,498	1,098	816,596	2,433,437
Tiaro	1,438,598	10,902	1,449,500	342,567	473	343,040	1,792,540
Toowoomba	1,931,193	14,967	1,946,160	1,168,000	1,625	1,169,625	3,115,785
Torres	1,670,028	13,873	1,683,902	57,659	80	57,739	1,741,641
Townsville	2,827,533	22,054	2,849,586	1,346,659	1,851	1,348,510	4,198,096
Ugar Island	327,949	2,497	330,446	1,376	2	1,378	331,824
Umagico	364,484	2,525	367,010	9,022	16	9,038	376,048
Waggamba	2,468,233	20,027	2,488,260	722,233	952	723,185	3,211,445
Wambo	1,761,619	13,444	1,775,063	784,043	1,006	785,049	2,560,112
Warraber Island	374,224	3,108	377,332	4,339	6	4,345	381,677



Local governing body	GPG			IRG			Total Cash Grant 2007-08
	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	2007-08 Entitlement	2006-07 Adjustment	2007-08 Cash	
Warroo	1,591,659	14,036	1,605,695	594,485	829	595,314	2,201,009
Warwick	2,724,565	22,687	2,747,252	1,082,216	1,522	1,083,738	3,830,990
Whitsunday	810,384	5,834	816,218	381,764	557	382,321	1,198,539
Winton	3,262,764	24,621	3,287,385	1,095,963	1,533	1,097,496	4,384,881
Wondai	1,853,586	15,076	1,868,662	441,030	616	441,646	2,310,308
Woocoo	1,105,757	9,212	1,114,969	265,094	370	265,464	1,380,433
Woorabinda	70,477	594	71,072	43,409	61	43,470	114,542
Wujal Wujal	91,154	759	91,913	11,982	17	11,999	103,912
Yarrabah	216,377	1,804	218,182	42,756	60	42,816	260,998
Yorke Island	353,990	2,840	356,831	6,510	9	6,519	363,350
<b>State total</b>	<b>242,066,113</b>	<b>1,904,384</b>	<b>243,970,497</b>	<b>101,548,358</b>	<b>139,808</b>	<b>101,688,166</b>	<b>345,658,663</b>

## 5.9 2007-08 Grant - first, second and third quarter payments

Local governing body	1st quarter			2nd quarter			3rd quarter		
	GPG	IRG	Total	GPG	IRG	Total	GPG	IRG	Total
Aramac	425,271	125,634	550,905	425,271	125,634	550,905	425,271	125,634	550,905
Atherton	215,763	78,013	293,776	215,763	78,013	293,776	215,763	78,013	293,776
Aurukun	225,156	22,087	247,243	225,156	22,087	247,243	225,156	22,087	247,243
Badu Island	123,629	7,441	131,070	123,629	7,441	131,070	123,629	7,441	131,070
Balonne	581,345	258,602	839,946	581,345	258,602	839,946	581,345	258,602	839,946
Bamaga	141,354	8,322	149,676	141,354	8,322	149,676	141,354	8,322	149,676
Banana	800,653	385,785	1,186,438	800,653	385,785	1,186,438	800,653	385,785	1,186,438
Barcaldine	429,405	85,156	514,560	429,405	85,156	514,560	429,405	85,156	514,560
Barcoo	412,208	164,679	576,887	412,208	164,679	576,887	412,208	164,679	576,887
Bauhinia	435,160	163,693	598,854	435,160	163,693	598,854	435,160	163,693	598,854
Beaudesert	547,565	310,672	858,237	547,565	310,672	858,237	547,565	310,672	858,237
Belyando	582,030	204,207	786,237	582,030	204,207	786,237	582,030	204,207	786,237
Bendemere	313,797	79,272	393,069	313,797	79,272	393,069	313,797	79,272	393,069
Biggenden	260,849	53,519	314,367	260,849	53,519	314,367	260,849	53,519	314,367
Blackall	414,987	121,309	536,295	414,987	121,309	536,295	414,987	121,309	536,295
Boigu Island	86,233	6,423	92,656	86,233	6,423	92,656	86,233	6,423	92,656
Boonah	207,580	115,125	322,705	207,580	115,125	322,705	207,580	115,125	322,705
Booringa	710,276	228,108	938,384	710,276	228,108	938,384	710,276	228,108	938,384
Boulia	408,181	141,285	549,465	408,181	141,285	549,465	408,181	141,285	549,465
Bowen	360,438	169,423	529,861	360,438	169,423	529,861	360,438	169,423	529,861
Brisbane	4,456,315	2,912,963	7,369,278	4,456,315	2,912,963	7,369,278	4,456,315	2,912,963	7,369,278
Broadsound	333,491	142,378	475,869	333,491	142,378	475,869	333,491	142,378	475,869
Bulloo	536,974	257,273	794,246	536,974	257,273	794,246	536,974	257,273	794,246
Bundaberg	340,207	149,415	489,622	340,207	149,415	489,622	340,207	149,415	489,622
Bungil	472,445	231,392	703,837	472,445	231,392	703,837	472,445	231,392	703,837
Burdekin	333,141	166,939	500,080	333,141	166,939	500,080	333,141	166,939	500,080
Burke	380,639	99,246	479,884	380,639	99,246	479,884	380,639	99,246	479,884
Burnett	330,856	186,521	517,377	330,856	186,521	517,377	330,856	186,521	517,377
Caboolture	762,016	487,618	1,249,634	762,016	487,618	1,249,634	762,016	487,618	1,249,634

Local governing body	1st quarter			2nd quarter			3rd quarter		
	GPG	IRG	Total	GPG	IRG	Total	GPG	IRG	Total
Cairns	704,938	438,385	1,143,323	704,938	438,385	1,143,323	704,938	438,385	1,143,323
Calliope	381,722	165,429	547,151	381,722	165,429	547,151	381,722	165,429	547,151
Caloundra	503,880	318,382	822,262	503,880	318,382	822,262	503,880	318,382	822,262
Cambooya	206,150	62,297	268,447	206,150	62,297	268,447	206,150	62,297	268,447
Cardwell	175,522	85,010	260,532	175,522	85,010	260,532	175,522	85,010	260,532
Carpentaria	559,477	191,989	751,466	559,477	191,989	751,466	559,477	191,989	751,466
Charters Towers	305,093	37,557	342,649	305,093	37,557	342,649	305,093	37,557	342,649
Cherbourg	19,966	10,321	30,287	19,966	10,321	30,287	19,966	10,321	30,287
Chinchilla	643,308	314,719	958,027	643,308	314,719	958,027	643,308	314,719	958,027
Clifton	255,571	69,425	324,997	255,571	69,425	324,997	255,571	69,425	324,997
Cloncurry	507,859	192,415	700,274	507,859	192,415	700,274	507,859	192,415	700,274
Cook	901,172	269,150	1,170,322	901,172	269,150	1,170,322	901,172	269,150	1,170,322
Cooloola	437,903	235,583	673,486	437,903	235,583	673,486	437,903	235,583	673,486
Crows Nest	227,911	130,862	358,773	227,911	130,862	358,773	227,911	130,862	358,773
Croydon	316,789	89,859	406,648	316,789	89,859	406,648	316,789	89,859	406,648
Dalby	191,024	42,297	233,321	191,024	42,297	233,321	191,024	42,297	233,321
Dalrymple	807,870	458,486	1,266,355	807,870	458,486	1,266,355	807,870	458,486	1,266,355
Dauan Island	91,289	809	92,098	91,289	809	92,098	91,289	809	92,098
Diamantina	757,540	123,244	880,783	757,540	123,244	880,783	757,540	123,244	880,783
Doomadgee	103,465	16,320	119,785	103,465	16,320	119,785	103,465	16,320	119,785
Douglas	143,709	66,325	210,035	143,709	66,325	210,035	143,709	66,325	210,035
Duarlinga	294,668	155,513	450,181	294,668	155,513	450,181	294,668	155,513	450,181
Eacham	313,586	61,475	375,060	313,586	61,475	375,060	313,586	61,475	375,060
Eidsvold	280,274	116,863	397,136	280,274	116,863	397,136	280,274	116,863	397,136
Emerald	262,665	164,361	427,026	262,665	164,361	427,026	262,665	164,361	427,026
Erub Island	94,328	2,058	96,386	94,328	2,058	96,386	94,328	2,058	96,386
Esk	280,023	173,900	453,924	280,023	173,900	453,924	280,023	173,900	453,924
Etheridge	457,251	159,496	616,746	457,251	159,496	616,746	457,251	159,496	616,746
Fitzroy	414,365	148,444	562,809	414,365	148,444	562,809	414,365	148,444	562,809
Flinders	557,670	245,086	802,756	557,670	245,086	802,756	557,670	245,086	802,756
Gatton	230,184	131,309	361,493	230,184	131,309	361,493	230,184	131,309	361,493

Local governing body	1st quarter			2nd quarter			3rd quarter		
	GPG	IRG	Total	GPG	IRG	Total	GPG	IRG	Total
Gayndah	290,438	78,145	368,583	290,438	78,145	368,583	290,438	78,145	368,583
Gladstone	245,623	92,884	338,507	245,623	92,884	338,507	245,623	92,884	338,507
Gold Coast	2,241,410	1,467,485	3,708,896	2,241,410	1,467,485	3,708,896	2,241,410	1,467,485	3,708,896
Goondiwindi	215,435	18,891	234,326	215,435	18,891	234,326	215,435	18,891	234,326
Hammond Island	85,551	1,120	86,671	85,551	1,120	86,671	85,551	1,120	86,671
Herberton	536,734	107,814	644,548	536,734	107,814	644,548	536,734	107,814	644,548
Hervey Bay	395,716	206,000	601,717	395,716	206,000	601,717	395,716	206,000	601,717
Hinchinbrook	206,534	104,574	311,108	206,534	104,574	311,108	206,534	104,574	311,108
Hopevale	91,486	21,707	113,193	91,486	21,707	113,193	91,486	21,707	113,193
Iama Island	89,827	1,217	91,043	89,827	1,217	91,043	89,827	1,217	91,043
Ilfracombe	224,961	36,699	261,660	224,961	36,699	261,660	224,961	36,699	261,660
Inglewood	359,806	98,715	458,521	359,806	98,715	458,521	359,806	98,715	458,521
Injinoo	94,087	29,081	123,167	94,087	29,081	123,167	94,087	29,081	123,167
Ipswich	863,812	501,090	1,364,901	863,812	501,090	1,364,901	863,812	501,090	1,364,901
Isis	246,938	89,724	336,662	246,938	89,724	336,662	246,938	89,724	336,662
Isisford	306,940	94,149	401,088	306,940	94,149	401,088	306,940	94,149	401,088
Jericho	411,954	129,569	541,522	411,954	129,569	541,522	411,954	129,569	541,522
Johnstone	247,690	113,364	361,054	247,690	113,364	361,054	247,690	113,364	361,054
Jondaryan	227,157	134,846	362,003	227,157	134,846	362,003	227,157	134,846	362,003
Kilcoy	161,873	61,132	223,005	161,873	61,132	223,005	161,873	61,132	223,005
Kilkivan	319,136	86,522	405,658	319,136	86,522	405,658	319,136	86,522	405,658
Kingaroy	342,484	152,149	494,633	342,484	152,149	494,633	342,484	152,149	494,633
Kolan	329,393	87,768	417,161	329,393	87,768	417,161	329,393	87,768	417,161
Kowanyama	118,262	24,463	142,725	118,262	24,463	142,725	118,262	24,463	142,725
Kubin Island	102,796	2,749	105,545	102,796	2,749	105,545	102,796	2,749	105,545
Laidley	198,658	99,935	298,593	198,658	99,935	298,593	198,658	99,935	298,593
Livingstone	337,366	217,032	554,398	337,366	217,032	554,398	337,366	217,032	554,398
Lockhart River	119,018	27,264	146,282	119,018	27,264	146,282	119,018	27,264	146,282
Logan	825,787	523,943	1,349,730	825,787	523,943	1,349,730	825,787	523,943	1,349,730
Longreach	697,073	190,046	887,119	697,073	190,046	887,119	697,073	190,046	887,119
Mabuiag Island	90,450	1,512	91,961	90,450	1,512	91,961	90,450	1,512	91,961

Local governing body	1st quarter			2nd quarter			3rd quarter		
	GPG	IRG	Total	GPG	IRG	Total	GPG	IRG	Total
Mackay	592,843	378,732	971,575	592,843	378,732	971,575	592,843	378,732	971,575
Mapoon	109,461	4,202	113,664	109,461	4,202	113,664	109,461	4,202	113,664
Mareeba	427,292	254,605	681,897	427,292	254,605	681,897	427,292	254,605	681,897
Maroochy	751,608	489,585	1,241,193	751,608	489,585	1,241,193	751,608	489,585	1,241,193
Maryborough	234,036	98,639	332,675	234,036	98,639	332,675	234,036	98,639	332,675
McKinlay	544,198	202,650	746,848	544,198	202,650	746,848	544,198	202,650	746,848
Mer Island	87,398	1,606	89,004	87,398	1,606	89,004	87,398	1,606	89,004
Millmerran	362,017	129,085	491,102	362,017	129,085	491,102	362,017	129,085	491,102
Mirani	258,130	59,261	317,391	258,130	59,261	317,391	258,130	59,261	317,391
Miriam Vale	402,078	117,961	520,039	402,078	117,961	520,039	402,078	117,961	520,039
Monto	397,971	122,988	520,958	397,971	122,988	520,958	397,971	122,988	520,958
Mornington	216,583	61,690	278,273	216,583	61,690	278,273	216,583	61,690	278,273
Mount Isa	448,679	270,330	719,009	448,679	270,330	719,009	448,679	270,330	719,009
Mount Morgan	234,810	25,738	260,548	234,810	25,738	260,548	234,810	25,738	260,548
Mundubbera	392,479	89,434	481,913	392,479	89,434	481,913	392,479	89,434	481,913
Murgon	281,919	49,119	331,038	281,919	49,119	331,038	281,919	49,119	331,038
Murilla	516,142	128,186	644,328	516,142	128,186	644,328	516,142	128,186	644,328
Murweh	721,058	294,461	1,015,518	721,058	294,461	1,015,518	721,058	294,461	1,015,518
Nanango	367,149	110,072	477,221	367,149	110,072	477,221	367,149	110,072	477,221
Napranum	69,535	4,012	73,547	69,535	4,012	73,547	69,535	4,012	73,547
Nebo	234,329	53,465	287,794	234,329	53,465	287,794	234,329	53,465	287,794
New Mapoon	80,270	2,532	82,803	80,270	2,532	82,803	80,270	2,532	82,803
Noosa	350,333	225,704	576,037	350,333	225,704	576,037	350,333	225,704	576,037
Palm Island	76,725	9,882	86,607	76,725	9,882	86,607	76,725	9,882	86,607
Paroo	571,008	238,807	809,815	571,008	238,807	809,815	571,008	238,807	809,815
Peak Downs	477,590	102,154	579,744	477,590	102,154	579,744	477,590	102,154	579,744
Perry	190,060	49,281	239,341	190,060	49,281	239,341	190,060	49,281	239,341
Pine Rivers	775,880	472,177	1,248,057	775,880	472,177	1,248,057	775,880	472,177	1,248,057
Pittsworth	159,637	81,649	241,286	159,637	81,649	241,286	159,637	81,649	241,286
Porpuraaw	94,156	61,782	155,939	94,156	61,782	155,939	94,156	61,782	155,939
Poruma Island	89,020	800	89,820	89,020	800	89,820	89,020	800	89,820

Local governing body	1st quarter			2nd quarter			3rd quarter		
	GPG	IRG	Total	GPG	IRG	Total	GPG	IRG	Total
Quilpie	600,641	269,698	870,338	600,641	269,698	870,338	600,641	269,698	870,338
Redcliffe	288,608	152,923	441,530	288,608	152,923	441,530	288,608	152,923	441,530
Redland	653,471	413,117	1,066,587	653,471	413,117	1,066,587	653,471	413,117	1,066,587
Richmond	398,570	120,569	519,138	398,570	120,569	519,138	398,570	120,569	519,138
Rockhampton	458,318	194,555	652,874	458,318	194,555	652,874	458,318	194,555	652,874
Roma	309,192	34,793	343,985	309,192	34,793	343,985	309,192	34,793	343,985
Rosalie	409,339	166,855	576,194	409,339	166,855	576,194	409,339	166,855	576,194
Saibai Island	99,846	1,599	101,445	99,846	1,599	101,445	99,846	1,599	101,445
Sarina	158,285	64,981	223,266	158,285	64,981	223,266	158,285	64,981	223,266
Seisia Island	83,526	1,077	84,603	83,526	1,077	84,603	83,526	1,077	84,603
St Paul's Island	91,144	2,303	93,447	91,144	2,303	93,447	91,144	2,303	93,447
Stanthorpe	454,389	136,553	590,942	454,389	136,553	590,942	454,389	136,553	590,942
Tambo	261,800	103,102	364,903	261,800	103,102	364,903	261,800	103,102	364,903
Tara	839,572	197,849	1,037,421	839,572	197,849	1,037,421	839,572	197,849	1,037,421
Taroom	526,444	222,717	749,161	526,444	222,717	749,161	526,444	222,717	749,161
Thuringowa	404,210	204,149	608,359	404,210	204,149	608,359	404,210	204,149	608,359
Tiaro	362,375	85,760	448,135	362,375	85,760	448,135	362,375	85,760	448,135
Toowoomba	486,540	292,406	778,946	486,540	292,406	778,946	486,540	292,406	778,946
Torres	420,975	14,435	435,410	420,975	14,435	435,410	420,975	14,435	435,410
Townsville	712,397	337,128	1,049,524	712,397	337,128	1,049,524	712,397	337,128	1,049,524
Ugar Island	82,612	345	82,956	82,612	345	82,956	82,612	345	82,956
Umagico	91,752	2,260	94,012	91,752	2,260	94,012	91,752	2,260	94,012
Waggamba	622,065	180,796	802,861	622,065	180,796	802,861	622,065	180,796	802,861
Wambo	443,766	196,262	640,028	443,766	196,262	640,028	443,766	196,262	640,028
Warraber Island	94,333	1,086	95,419	94,333	1,086	95,419	94,333	1,086	95,419
Warroo	401,424	148,829	550,252	401,424	148,829	550,252	401,424	148,829	550,252
Warwick	686,813	270,935	957,748	686,813	270,935	957,748	686,813	270,935	957,748
Whitsunday	204,055	95,580	299,635	204,055	95,580	299,635	204,055	95,580	299,635
Winton	821,846	274,374	1,096,220	821,846	274,374	1,096,220	821,846	274,374	1,096,220
Wondai	467,166	110,412	577,577	467,166	110,412	577,577	467,166	110,412	577,577
Woocoo	278,742	66,366	345,108	278,742	66,366	345,108	278,742	66,366	345,108

Local governing body	1st quarter			2nd quarter			3rd quarter		
	GPG	IRG	Total	GPG	IRG	Total	GPG	IRG	Total
Woorabinda	17,768	10,868	28,635	17,768	10,868	28,635	17,768	10,868	28,635
Wujal Wujal	22,978	3,000	25,978	22,978	3,000	25,978	22,978	3,000	25,978
Yarrabah	54,545	10,704	65,249	54,545	10,704	65,249	54,545	10,704	65,249
Yorke Island	89,208	1,630	90,837	89,208	1,630	90,837	89,208	1,630	90,837
<b>State total</b>	<b>60,992,624</b>	<b>25,422,041</b>	<b>86,414,665</b>	<b>60,992,624</b>	<b>25,422,041</b>	<b>86,414,665</b>	<b>60,992,624</b>	<b>25,422,041</b>	<b>86,414,665</b>

## 5.10 2007-08 Fourth quarter payment

As a result of the new Local Government structure, the Commission had to re-calculate the fourth quarter payment of the Grant to accommodate the new amalgamated and boundary-changed councils. The payment to unaffected councils remained unchanged. The amounts below reflect the actual grant received by councils.

**Table 5.2 No boundary changes**

No boundary changes		
Council	GPG (4th quarter only)	IRG (4th quarter only)
Aurukun Shire Council	225,156	22,087
Balonne Shire Council	581,345	258,602
Barcoo Shire Council	412,208	164,679
Boulia Shire Council	408,181	141,285
Brisbane City Council	4,456,315	2,912,963
Bulloo Shire Council	536,974	257,273
Burdekin Shire Council	333,141	166,939
Burke Shire Council	380,639	99,246
Carpentaria Shire Council	559,477	191,989
Cherbourg Aboriginal Shire Council	19,966	10,321
Cloncurry Shire council	507,859	192,415
Cook Shire council	901,172	269,150
Croydon Shire Council	316,789	89,859
Diamantina Shire Council	757,540	123,244
Doomadgee Shire Council	103,465	16,320
Etheridge Shire Council	457,251	159,496
Flinders Shire Council	557,670	245,086
Hinchinbrook Shire Council	206,534	104,574
Hope Vale Shire Council	91,486	21,707

No boundary changes		
Council	GPG (4th quarter only)	IRG (4th quarter only)
Kowanyama Shire Council	118,262	24,463
Lockhart River Shire Council	119,018	27,264
Mapoon Shire Council	109,461	4,202
McKinlay Shire Council	544,198	202,650
Mornington Shire Council	216,583	61,690
Mount Isa Shire Council	448,679	270,330
Murweh Shire Council	721,058	294,461
Napranum Shire Council	69,535	4,012
Palm Island Shire Council	76,725	9,882
Paroo Shire Council	571,008	238,807
Pormpuraaw Shire Council	94,156	61,782
Quilpie Shire Council	600,641	269,698
Redland Shire Council	653,471	413,117
Richmond Shire Council	398,570	120,569
Torres Shire Council	420,975	14,435
Winton Shire Council	821,846	274,374
Woorabinda Aboriginal Shire Council	17,768	10,868
Wujal Wujal Shire Council	22,978	3,000
Yarrabah Shire Council	54,545	10,704



Table 5.3 Amalgamated and boundary changes

Amalgamated councils		
Council	GPG (4th quarter only)	IRG (4th quarter only)
Barcaldine Regional Council	1,266,630	340,358
Blackall Regional Council	676,787	224,411
Bundaberg Regional Council	1,247,393	513,429
Cairns Regional Council	848,648	504,710
Cassowary Coast Regional Council	423,212	198,374
Charters Towers Regional Council	1,112,963	496,042
Emerald Regional Council	1,470,083	585,721
Gladstone Regional Council	1,029,423	376,274
Goondiwindi Regional Council	1,197,306	298,402
Isaac Regional Council	1,149,850	400,050
Lockyer Valley Regional Council	428,842	231,244
Longreach Regional Council	1,228,973	320,894
Mackay Regional Council	1,009,258	502,974
North Burnett Regional Council	1,812,069	510,228
Moreton Bay Regional Council	1,826,504	1,112,717
Northern Peninsula Area Regional Council	490,989	43,271
Rockhampton Regional Council	1,444,859	585,769
Roma Regional Council	2,207,135	722,392
Somerset Regional Council	441,896	235,033
South Burnett Regional Council	1,458,717	421,751

Amalgamated councils		
Council	GPG (4th quarter only)	IRG (4th quarter only)
Southern Downs Regional Council	1,141,202	407,488
Sunshine Coast Regional Council	1,605,821	1,033,672
Tablelands Regional Council	1,493,374	501,906
Toowoomba Regional Council	2,334,322	1,067,426
Torres Strait Island Regional Council	1,397,662	32,696
Townsville City Council	1,116,607	541,277
Whitsunday Regional Council	564,492	265,004

Transferring areas councils		
Council	GPG (4th quarter only)	IRG (4th quarter only)
Banana Shire Council	1,092,219	507,125
Dalby Regional Council	2,868,690	980,690
Fraser Coast Regional Council	1,131,862	429,000
Gold Coast City Council	2,061,245	1,346,750
Gympie Regional Council	896,046	349,870
Ipswich City Council	855,770	476,379
Logan City Council	1,348,353	814,199
Scenic Rim Regional Council	420,785	280,986

