



State Grants Commission

Discussion Paper
DP 09-01

WATER AND SEWERAGE RESTRUCTURING PROCESS

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STATE GRANTS COMMISSION

DISCUSSION PAPER 09-01

Water and Sewerage Restructuring Process

On 26 September 2006, the then Premier, Paul Lennon MHA, announced the creation of a Ministerial Water and Sewerage Taskforce. The objective of the Taskforce was to identify ways of achieving major long-term improvements in Tasmania's water and sewerage (W&S) services and infrastructure.

The outcome from this review is that W&S responsibilities will be transferred to three regional corporations, and the local councils in each region will be shareholders of the respective corporation in that region.

The transfer of responsibilities is currently scheduled to take place on 1 July 2009, which means that the Commission must decide how to achieve horizontal fiscal equalisation (HFE) for the 2009-10 distribution. The issue for the Commission arises from the fact that the Base Grant Model (BGM) utilises historic three year data as the basis of assessment for the distribution year.

The base year data to be used for the 2009-10 distribution (2005-06, 2006-07 and 2007-08) will include W&S revenue and expenditure. The Commission must decide how best to remove W&S revenue and expenditure from the assessment.

The first year council data will be available without W&S will be 2009-10, but this will not be available to the Commission until the 2011-12 distribution, with the full three years of data excluding W&S not being available until the 2013-14 distribution year.

ISSUES

1 Removal of Revenue and Expenditure

As councils will no longer be responsible for the provision of W&S services in Tasmania from 1 July 2009, the Commission considers that all revenue and expenditure in relation to W&S should be removed from the model to reflect the situation as it will be in the 2009-10 distribution year.

Modelling has been conducted by the Commission, early results of which suggest that if W&S revenue and expenditure were solely removed from the BGM, excessive variability would occur in grant outcomes. The reason for this variability is because the model incorporates the various W&S expenditure recovery policies currently in place with councils.

At a state level, over the three base years used for the 2008-09 distribution, councils raised a surplus of over \$74 million from rates and charges for W&S over and above that which was expended on W&S activities. This surplus will disappear from the BGM

once W&S is eliminated. An adjustment to general rate revenue equivalent to the W&S surplus/deficit is required to return council budgets to the same budget outcome, for each base year, as when W&S revenue and expenditure was included. The effect of this adjustment will be to retain the pre-existing budget result term (balanced budget).

The Commission also considered the retention of W&S revenue and expenditure within the BGM during the transitional period. However, the Commission considers that the removal of W&S revenue and expenditure is essential to ensure that the BGM reflects arrangements that will prevail. Furthermore, modelling conducted by the Commission suggests that the adjustment to retain the same budget outcome in the base years is essential in order to minimise the extent of disruption to grant outcomes.

2 Water and Sewerage Cost Adjustors

The Commission has previously reviewed the method by which the W&S cost adjustors are calculated. The last attempt to investigate alternative methods for the cost adjustor was postponed, when it was discovered that the Water and Sewerage Taskforce was to be convened.

The BGM currently incorporates two equivalent tenements cost adjustors for W&S. The Commission has indicated above that it proposes to remove W&S expenditure from the model. By having no expenditure on which to operate, these cost adjustors will therefore become redundant.

3 Priority Dividends

A priority dividend payment is to be determined by the Treasurer (for the first five years of operation) and paid to those councils that generated positive returns from their W&S activities on a sustainable basis for the period 1 July 2003 to 30 June 2006. At this time it is not known which councils will receive this dividend, or the possible quantum of the payment.

The Commission's role is not to make judgements about the level of these dividends, or which councils should receive them, but it proposes that the revenue flowing to councils from this dividend will be treated by inclusion. The 'inclusion' approach recognises funds received by councils for funding of normal expenditure for the purpose of calculating expenditure standards. This means that priority dividends will be treated as a source of revenue and will be applied to reduce a municipality's standardised deficit.

This dividend will first appear in the 2009-10 CDC returns, which means that in the normal course it will not be included as base year data within the grant assessment until the 2011-12 distribution.

4 General Dividends

The general dividend will be a residual distribution, after the priority dividend has been paid. The general dividend is also to be determined by the Treasurer (for the first five years of operation) and will be paid to councils based on the relative net asset value of the assets, rights and liabilities transferred by a council to each Regional Corporation.

As with the priority dividends, the Commission has no role to play in determining the distribution and the quantum of this distribution is unknown at present.

The Commission proposes that general dividends be treated by inclusion and be applied to reduce a municipality's standardised deficit. This form of revenue will appear in the 2009-10 CDC returns, which means that it too will not be included within any grant assessments until the 2011-12 distribution.

5 Supplementary Assistance

The State Government recognises that some councils may incur costs directly related to the implementation of the reforms and has therefore committed to provide \$5 million in transitional funding assistance to help with the financial cost of the transition.

The supplementary assistance is to be distributed to all councils on the basis of population, and will be paid when councils achieve stated milestones in the transfer. The Commission is aware that some councils have established regional groups to help facilitate the transfer of W&S services to the new corporations, and some council's have pledged their supplementary assistance payments to the relevant regional group to fund activities to assist the transfer.

As the supplementary assistance is intended to soften the impact of the restructuring process, and is of a one-off nature, the Commission proposes that this revenue be disregarded for the purposes of the 2009-10 FAG distribution. In other words, the Commission would be basing its recommendations for grant distribution solely on revenue contributing to normal expenditure.

6 Assets and Liabilities

On 1 July 2009, all W&S related assets and liabilities will be transferred from councils to the three Regional Corporations. The removal of the W&S functions will impact council balance sheets and finances differently. However, the Commission bases its grant assessments on revenue and expenditure, and any impacts on the balance sheet would not affect a grant distribution unless there was a corresponding impact on revenue and expenditure.

7 Treatment of Transition Period

The Commission is yet to decide on the length of the transition to a BGM without W&S. The Commission, as well as considering the implications of excluding W&S, must also take into account grant changes due to revisions to the Roads Preservation Model and the introduction of Net AAV within the BGM. In this context the Commission will consider a phase-in over 3-5 years. This will be similar to the phase-in strategy used for the revised BGM, and the Roads Preservation Model which were fully phased-in for 2008-09.

The Commission also contemplates that caps and/or collars will be applied to temper any large shifts in grant outcomes.

APPENDICES

Appendix 1 – a model summary showing the actual outcomes for 2008-09, with water and sewerage included.

Appendix 2 – a model summary for 2008-09 showing outcomes after the removal of water and sewerage and the application of the adjustment detailed in Issue 1.

Appendix 3 – a model summary showing the dollar (\$) differences between Appendices 1 and 2.

Appendix 4 – a model summary showing the percentage (%) differences between Appendices 1 and 2.

Appendix 5 – a summary of the Relative Needs Requirement and Base Grant Outcomes (before collars) based on the results contained in Appendices 1 and 2.

Appendix 6 – analysis of the major elements of the assessment.

ANALYSIS OF MODELLING

Appendix 1 shows the actual 2008-09 grant distribution. Appendix 2 shows the 2008-09 grant distribution after the removal of W&S revenue and expenditure and the required adjustment to ensure the same Budget Result Term. Appendices 3 & 4 show the dollar and percentage differences between the two scenarios.

The removal of W&S revenue can be confirmed in the 'Calculation of Standardised Revenue' section in rows 33-53 in Appendices 1 to 4. Similarly, the removal of W&S expenditure can be observed in rows 136-145, where the water and sewerage categories now show zero expenditure in Appendix 2. These changes in actual revenue and expenditure flow through the model to result in reduced standardised revenue and standardised expenditure for councils.

Partially exempt revenue has also been adjusted, because a large proportion of which is comprised of W&S related revenue. As partially exempt revenue is used to calculate the Adjusted Rateable AAV, the Commission has determined that only 10 per cent of this partially exempt revenue be retained within the model to account for other revenue in relation to partially exempt properties. Therefore 90 per cent of this partially exempt revenue has been removed from the model. This can be noted in row 57 of Appendices 3 and 4.

Also to be noted is the effect of the adjustment to general rate revenue (row 35) to bring budget results back to the same position prior to the removal of W&S, which ensures that the Budget Result Term does not alter (row 20). This adjustment has the effect of ensuring that individual council recovery policies do not have an unfavourable impact on the grant entitlements.

Change in Proportions

Table 1 below shows the change in proportions of total revenue on the remaining revenue sources after the removal of W&S. Based on 2006-07 data, within the BGM, General Rate revenue will comprise almost 56 per cent of all revenue raised by councils when W&S revenue is removed and the balancing adjustments made.

Table 1: Revenue Sources as Percentage of Total Revenue (2006-07 Data)

REVENUE (2006-07 Data)	Including W&S		Excluding W&S	
	State Total	% of Total Revenue	State Total	% of Total Revenue
General Rates	\$217 209 090	37.7%	\$249 542 104	55.8%
Special Rates	\$1 092 779	0.2%	\$1 092 779	0.2%
Water Rates	\$68 239 418	11.8%	\$0	0.0%
User Charges – Water	\$19 894 253	3.5%	\$0	0.0%
Sewerage Rates	\$73 210 981	12.7%	\$0	0.0%
Garbage Charges	\$25 690 557	4.5%	\$25 690 557	5.7%
User Fees (Net of water/parking)	\$77 176 092	13.4%	\$77 176 092	17.3%
Total Interest Rec'd	\$20 994 357	3.6%	\$20 994 357	4.7%
Fines	\$289 694	0.1%	\$289 694	0.1%
Current Revenue NEC	\$8 745 678	1.5%	\$8 745 678	2.0%
Profit on Sale of Assets	-\$3 168 092	-0.5%	-\$3 168 092	-0.7%
Grants (FAGs, R2R, NRTC)	\$66 799 261	11.6%	\$66 799 261	14.9%
TOTAL REVENUE	\$576 174 069	100.0%	\$447 162 430	100.0%

The proportional impact of the remaining expenditure categories will also change when W&S is removed. Table 2 below shows the change of each expenditure category as a proportion of total expenditure when including and excluding W&S.

Table 2: Expenditure Categories as Percentage of Total Expenditure (2006-07 Data)

EXPENDITURE (2006-07 Data)	Including W&S		Excluding W&S	
	State Total	% of Total Expenditure	State Total	% of Total Expenditure
General Admin	\$84 166 047	14.5%	\$84 166 047	18.6%
Educ, Health, Housing, Welfare	\$21 100 076	3.6%	\$21 100 076	4.7%
Law, Order and Public Safety	\$6 675 495	1.2%	\$6 675 495	1.5%
Planning and Comm Amenities	\$36 052 712	6.2%	\$36 052 712	8.0%
Waste Mgmt & Environment	\$54 923 818	9.5%	\$54 923 818	12.2%
Recreation & Culture	\$75 164 879	13.0%	\$75 164 879	16.7%
Sewerage	\$59 934 494	10.3%	\$0	0.0%
Water	\$69 077 145	11.9%	\$0	0.0%
Other	\$35 134 022	6.1%	\$35 134 022	7.8%
Roads	\$137 997 297	23.7%	\$137 997 297	30.5%
TOTAL EXP	\$580 225 984	100.0%	\$451 214 346	100.0%

Note: The difference between the W&S revenue items (\$161.3 million), and W&S expenditure (\$129.0 million) for 2006-07 amounts to \$32.3 million. This is the amount adjusted as described in Issue 1 (Removal of Revenue and Expenditure). The difference can be seen in the change in general rate revenue in Table 1 above, and also in row 35 in Appendices 1-4.

The base grant cost adjustors influence the shift in grant outcomes in two ways. Firstly, the Equivalent Tenements (Water) and the Equivalent Tenements (Sewerage) cost adjustors do not have any effect on grant outcomes when excluding W&S expenditure, as these cost adjustors apply solely to W&S expenditure, and secondly, through the removal of W&S revenue and expenditure, the remaining cost adjustors now have a greater effect in that they apply to a greater proportion of total expenditure.

Impact of the Relative Needs Requirement

Appendix 5 shows a summary of the change in both the Relative Needs Requirement (RNR) and the Base Grant (before collars). All the changes experienced by the removal of W&S can be explained by the movements in each council’s share of the RNR.

Cell J38 (Appendix 5) shows that the state average reduction in the RNR was 14.76 per cent. If a council’s RNR decreases by more than 14.76 per cent, that council is considered to be more advantaged in the absence of W&S, so its share of the base grant will decrease as a result. Similarly, if a council’s RNR decreases by less than the state average that council is considered to be disadvantaged by the removal of W&S, and therefore is entitled to a greater share of the base grant pool.

According to Commission modelling, using the 2008-09 distribution model, the councils that will experience more than a 5 per cent shift in base grant entitlements (before collars) are:

Council	Base Grant (before collars)	
	\$ Change	% Change
Break O’Day	+\$58 623	+5.06%
Central Highlands	+\$137 466	+21.84%
Circular Head	+\$98 019	+8.07%
Dorset	+\$99 777	+7.73%
Flinders	+\$56 397	+11.37%
Glamorgan-Spring Bay	+\$45 512	+56.27%
King Island	+\$80 736	+17.62%
Northern Midlands	+\$172 882	+11.87%
Brighton	-\$132 078	-11.27%
Huon Valley	-\$102 766	-5.66%
Waratah-Wynyard	-\$105 542	-6.43%
West Coast	-\$128 680	-11.45%
West Tamar	-\$248 470	-13.98%

Impact of Revenue Capacity and Expenditure Requirement

The movement of a council's Relative Needs Requirement (RNR) is dictated by the movement of its Revenue Capacity and Expenditure Requirement relative to the state averages.

If a council's revenue capacity decreases by less than the state average, that council gains an advantage as it retains a greater share of state revenue capacity. Conversely, if council revenue capacity decreases by more than the state average, the council will hold a lesser share of state revenue capacity and will be disadvantaged as a result.

A similar statement can be made based on the expenditure requirement. However, in order to gain an advantage a council's expenditure requirement must decrease by more than the state average, because the council will thus be responsible for a lesser share of state expenditure requirement.

Appendix 6 attempts to display the advantage and disadvantage experienced by each council (rows 17 & 30). If a council experiences an advantage in both revenue capacity and expenditure requirement, that council will be assessed as being in a stronger position after the removal of W&S. The councils that experience an advantage on both sides of the ledger within the modelling are Brighton, Burnie, West Coast and West Tamar.

The remaining councils show a combination of advantage and disadvantage on both sides of the revenue/expenditure equation. For example, Break O'Day experiences an advantage in revenue capacity but is disadvantaged in expenditure requirement. In this case the disadvantage outweighs the advantage and results in Break O'Day experiencing an increase in base grant entitlement of 5.06 per cent.

The interplay between the relative changes in revenue capacity and the expenditure requirement explains the majority of the shifts in base grant entitlement. However, the grant outcomes are also influenced by Other Grant Support (OGS). OGS treated by inclusion within the model are the Identified Local Road Fund (ILRF) grants, the National Road Transport Commission (NRTC) distribution and payments made by the Australian Government under the Roads to Recovery program. As the quantum of OGS does not change after the removal of W&S, their relative importance in proportion to total revenue capacity is greater.

Moreover, it should be noted that those councils whose movements cannot be explained purely through net advantage or disadvantage between revenue capacity and expenditure requirement such as Central Coast, Derwent Valley and George Town, all have a greater than average proportion of OGS within their revenue capacity.

Conclusion

The Commission is aware that local government is experiencing a significant shift in responsibilities and as a result face significant challenges in light of the Water and Sewerage Taskforce Review. Therefore, it is important to the Commission to ensure that full and open consultation takes place to allow individual councils to state their views and opinions in relation to any resultant change in Commission methodology.

The Commission encourages all councils to provide comment regarding the issues raised within this paper.

State Grants Commission

23 January 2009

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE		
1 APPENDIX 1: 2008-09 Distribution - Actual Results																																	
2																																	
3 BAG MODEL OUTCOMES FOR 2008-09	ALL	BRE	BRI	BUR	CC	CH	CIR	CLA	DER	DEV	DOR	FLI	GEO	GLA	GLE	HOB	HUQ	KEN	KI	KIN	LAT	LAU	MEA	NM	SOR	SM	TAS	WW	WC	WT			
4																																	
5 Base Grant Pool	30 347 259																																
6 Minimum Grant (MG) Pool	9 104 178																																
7 Relative Needs (RN) Pool	21 243 081																																
8																																	
9 CALCULATION OF BASE GRANT: MINIMUM GRANT AND RELATIVE NEEDS COMPONENTS																																	
10																																	
11 Population (Jun07)	493 341	6 234	14 791	19 692	21 253	2 315	8 228	51 173	17 270	24 961	7 245	877	6 740	4 383	44 250	49 720	14 628	6 052	1 723	32 228	9 071	64 931	19 124	12 482	12 428	5 871	2 301	13 889	5 148	21 833			
12 Per Capita Minimum Grant	9 104 178	115 043	272 925	363 399	392 206	42 712	151 841	944 353	180 297	460 633	133 700	16 184	124 381	80 884	816 595	917 339	269 947	111 684	31 796	594 740	167 397	1 198 245	352 917	230 344	229 348	108 344	42 463	256 309	95 002	402 909			
13																																	
14 Standardised Revenue	484 577 169	7 159 030	8 834 752	17 262 622	15 405 504	4 561 703	8 822 411	47 044 217	7 169 409	21 868 193	7 549 977	1 302 547	5 629 140	8 627 833	41 075 377	85 315 683	11 263 449	4 456 194	2 730 869	29 182 819	8 224 736	63 652 682	16 686 535	11 926 493	10 614 226	4 540 974	3 040 655	10 335 430	4 246 565	16 046 784			
15 DGS by Inclusion	41 337 132	1 763 136	528 679	1 342 543	2 028 807	1 524 737	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857	1 539 752	1 996 857		
16 Relative Needs Minimum grant	8 930 347	101 031	224 280	319 014	319 014	6 073 351	2 219 880	4 023 296	6 304 372	392 222	4 378 805	1 815 553	1 081 946	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
17 Revenue Capacity	53 944 648	602 197	9 587 711	18 924 179	17 884 623	6 125 199	10 954 287	49 401 870	8 187 250	25 026 515	415 968	119 514	14 728	111 760	745 511	808 321	239 071	94 498	27 114	516 140	144 548	1 069 840	308 611	201 947	139 317	41 646 776	11 756 952	6 503 091	3 524 734	11 991 528	5 014 480	17 618 505	
18 Standardised Expenditure	555 288 342	12 980 111	12 999 782	21 055 104	23 871 355	8 306 636	14 982 764	42 904 048	11 197 773	23 892 272	14 150 164	3 780 114	9 651 865	9 192 807	37 552 967	48 019 972	19 031 776	9 809 257	5 129 265	29 641 709	10 988 154	63 158 101	24 418 187	19 313 161	14 193 606	11 405 985	4 676 256	17 243 708	8 909 904	22 831 539			
19 Allowances	210 000	0	0	0	40 000	0	0	0	0	0	35 000	0	0	0	40 000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
20 Budget Result Term	-310 612	-3 925	-9 313	-12 398	-13 381	-1 458	-1 580	-1 580	-6 151	-13 716	-4 562	-552	-4 244	-2 760	-27 860	-31 304	-9 210	-3 810	-1 085	-20 291	-5 711	-10 881	-1 859	-7 825	-3 696	-1 449	-8 745	-3 241	-13 746				
21 Expenditure Requirement	555 187 230	12 976 186	12 990 469	21 042 706	23 857 974	8 345 179	14 977 583	42 871 829	11 191 622	25 026 515	14 150 164	3 814 562	9 203 048	37 525 107	47 988 667	19 062 566	9 805 447	5 163 181	29 621 418	10 982 442	63 117 211	24 406 146	19 305 302	14 185 782	11 402 289	4 694 807	17 234 962	8 906 663	22 817 793				
22 Standardised Deficit	21 243 081	3 952 989	3 402 758	2 118 527	6 073 351	2 219 880	4 023 296	-6 304 372	392 222	4 378 805	1 815 553	1 081 946	-366 763	-5 827 482	-40 121 482	5 845 032	4 043 070	1 613 744	-1 460 383	1 862 340	-4 839 013	5 086 729	4 640 526	2 428 830	1 88 557	36 689	5 243 435	3 892 184	5 199 287				
23 Relative Needs Requirements	80 380 245	3 952 989	3 402 758	2 118 527	6 073 351	2 219 880	4 023 296	-6 304 372	392 222	4 378 805	1 815 553	1 081 946	-366 763	-5 827 482	-40 121 482	5 845 032	4 043 070	1 613 744	-1 460 383	1 862 340	-4 839 013	5 086 729	4 640 526	2 428 830	1 88 557	36 689	5 243 435	3 892 184	5 199 287				
24 Relative Needs Grant prior to phase-in	21 243 081	1 044 601	899 199	559 834	1 604 920	586 643	1 063 180	0	793 923	103 646	1 157 126	479 771	814 423	0	0	1 544 585	1 068 406	426 442	0	492 135	0	1 344 999	1 226 287	641 833	1 294 643	309 199	1 385 610	1 028 533	1 373 943				
25 Total Base Grant prior to phase-in	30 347 259	1 159 644	1 172 154	923 232	1 997 125	629 364	1 215 021	944 353	974 220	564 280	1 290 826	495 955	938 804	80 884	816 595	917 339	1 814 532	1 180 090	458 238	594 740	659 532	1 198 245	1 697 116	1 456 632	871 181	1 402 987	351 662	1 641 919	1 123 535	1 776 852			
26 Relative Needs Share prior to phase-in	4.9%	4.2%	2.6%	2.6%	7.6%	2.3%	5.0%	0.0%	0.0%	0.0%	5.4%	2.3%	3.8%	0.0%	0.0%	7.3%	5.0%	2.0%	0.0%	2.3%	0.0%	6.3%	5.8%	3.0%	6.1%	1.5%	6.5%	4.8%	6.5%				
27 Relative Needs Share after phase-in (phase-in complete)	4.9%	4.2%	2.6%	2.6%	7.6%	2.8%	5.0%	0.0%	0.0%	3.7%	0.5%	5.4%	2.3%	3.8%	0.0%	0.0%	7.3%	5.0%	2.0%	0.0%	2.3%	0.0%	6.3%	5.8%	3.0%	6.1%	1.5%	6.5%	4.8%	6.5%			
28																																	
29 Relative Needs Grant	21 243 081	1 044 601	899 199	559 834	1 604 920	586 643	1 063 180	0	793 923	103 646	1 157 126	479 771	814 423	0	0	1 544 585	1 068 406	426 442	0	492 135	0	1 344 999	1 226 287	641 833	1 294 643	309 199	1 385 610	1 028 533	1 373 943				
30 Total Base Grant	30 347 259	1 159 644	1 172 154	923 232	1 997 125	629 364	1 215 021	944 353	974 220	564 280	1 290 826	495 955	938 804	80 884	816 595	917 339	1 814 532	1 180 090	458 238	594 740	659 532	1 198 245	1 697 116	1 456 632	871 181	1 402 987	351 662	1 641 919	1 123 535	1 776 852			
31 Total Base Grant after 10% Collars	30 347 259	1 137 898	1 153 435	911 578	1 912 888	614 712	1 192 888	986 894	957 693	562 122	1 260 737	485 967	921 849	893 506	816 595	917 339	1 782 377	1 157 848	449 361	681 723	649 287	1 198 245	1 669 132	1 453 103	857 819	1 376 035	345 225	1 610 714	1 102 123	1 785 250			
32																																	
33 CALCULATION OF STANDARDISED REVENUE 2006-07																																	
34																																	
35 General Rates	217 209 090	3 196 171	3 697 978	11 060 402	8 142 469	1 682 760	4 728 646	20 614 941	3 547 864	13 282 870	3 770 276	702 663	3 782 910	3 409 000	14 322 792	32 665 414	5 872 439	2 633 683	1 085 625	11 733 180	3 300 530	30 323 479	6 301 123	4 414 461	5 122 422	2 136 796	2 904 000	5 134 389	2 153 107	6 086 700			
36 Special Rates	1 027 779	0	0	42 876	0	0	16 679	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
37 Water Rates	68 239 418	670 142	914 350	4 104 333	2 314 463	231 296	515 110	6 695 032	1 397 851	3 442 712	590 645	92 546	652 776	1 142 000	11 088 000	11 182 319	1 696 076	474 291	252 198	3 476 925	1 563 213	7 704 833	1 010 189	1 192 600	528 599	389 632	0	1 426 644	1 526 202	1 990 618			
38 User Charges - Water	19 894 253	406 472	1 266 336	216 646	1 008 344	238 594	1 068 075	1 052 597	73 027	1 714 240	353 848	0	251 752	385 973	2 838 076	389 050	113 614	72 429	6 146	221 013	284 948	437 732	859 994	609 687	688 628	345 932	0	620 810	100 746	1 067 463			
39 Sewerage Rates	73 219 981	1 161 473	1 973 999	2 935 690	1 741 856	142 676	71 828 066	977 752	5 050 155	765 946	0	651 111	920 000	9 055 000	8 128 711	11 516 172	422 293	202 909	5 924 016	1 184 224	13 352 305	1 440 005	664 134	996 259	239 888	8 000	1 831 701	1 098 226	2 166 003				
40 Garbage Charges	25 690 557	768 492	584 646	1 143 794	853 015	367 111	536 271	3 603 874	290 643	928 620	546 319	98 361	492 922	708 000	804 028	4 305 831	299 581	139 417	272 339	1 080 319	444 827	2 284 249	674 941	328 035	1 192 277	92 599	322 000	497 859	759 038	1 271 637			
41 User Fees - net of Water and Parking	77 176 092	764 714	1 439 677	6 834 350	2 793 919	279 556	2 367 279	3 236 027	886 966	4 376 644	1 023 935	666 059	1 364 503	1 485 027	8 440 550	13 181 262	2 005 203	468 455	1 176 671	3 709 315	11 657 503	8 919 441	1 146 426	2 036 389	1 074 663	450 219	811 000	1 899 378	1 328 908	1 843 051			
42 Total Interest Received	20 994 357	597 274	790 208	601 287	607 640	358 676	745 999	2 994 633	193 691	578 916	691 974	387 669	228 614	44 000	76 505	2 451 082	684 988	200 404	216 061	1 146 284	192 700	3 159 158	880 886	437 783	327 456	218 094	123 000	500 825	241 015	667 536			
43 Fines	289 684	0	0	7 534	0	0	65 831	0	0	0	0	0	0	0	0	40 074	40 965	0	755	0	1 510	35 863	0	0	0	0	0	0	0	0			
44 Current Revenue NEC	8 745 578	239 292	0	0	194 146	905 392	191 904	532 943	0	0	0	0	0	0	518 158	0	0	1 116 189	776 078	210 302	213 320	227 626	0	258 979	1 419 572	0	0	0	0	0			
45 Profit on Sale of Assets	-3 168 092	-77 106	84 176	822 089	-88 459	-49 291	-190 802	-606 877	103 800	-63 077	-186 947	39 500	-192 137	35 000	-1 261 334	-34 314	-167 544	7 239	-206 057	8 853	760 327	0	38 593	-288 864	-128 365	-90 603	-23 000	-332 684	-331 745	216 640			
46 Total Revenue Assessed (all RID)	509 374 808	7 727 224	10 298 320	27 769 001	17 668 054	3 955 770	11 173 362	46 017 207	7 488 273	28 401 280	7 555 996	1 986 798	7 290 609	8 238 000	47 211 680	73 086 398	13 764 921	4 640 676	3 233 518	27 299 965	9 158 761	71 355 351	12 352 157	9 447 630	10 244 856	4 0							

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE	
100	APPENDIX 1: 2008-09 Distribution - Actual Results Continued																															
101																																
102	ALL	BRE	BRI	BUR	CC	CH	CIR	CLA	DER	DEV	DOR	ELI	GEO	GLA	GLE	HOB	HUO	KEN	KI	KIN	LAT	LAU	MEA	NM	SOR	SM	TAS	WW	WC	WT		
103	CALCULATION OF STANDARDISED EXPENDITURE IN BASE GRANT MODEL																															
104																																
105																																
106	General Administration																															
107	Actual Expenditure (net of OGS)	84 166 047	1 659 035	732 192	4 330 630	3 061 620	1 154 298	3 594 420	7 168 997	1 385 275	6 336 843	1 559 797	963 256	1 420 517	904 791	9 109 406	3 188 843	3 663 312	1 157 366	880 913	4 140 535	2 649 197	9 053 721	1 870 756	2 207 143	1 715 148	1 340 102	1 450 160	2 611 994	2 248 750	2 607 029	
108	Standard Expenditure	84 166 047	1 063 547	2 523 407	3 359 538	3 625 851	3 944 949	1 403 731	8 730 329	1 666 803	4 258 451	1 236 027	149 620	1 149 872	747 758	7 540 236	8 482 441	2 495 598	1 032 497	293 951	5 498 232	1 547 551	11 077 500	3 262 635	2 129 482	1 210 269	1 001 617	392 560	2 369 522	878 270	3 724 801	
109	Cost Adjustor		1 72	1 07	1 03	1 00	2 34	1 44	1 75	1 24	0 94	1 50	3 16	1 50	1 88	0 77	1 16	1 48	2 60	0 88	1 32	0 72	1 03	1 19	1 25	1 50	2 33	1 18	1 83	1 02		
110	Standardised Expenditure	84 166 047	1 826 773	2 699 719	3 470 298	3 620 442	923 383	2 027 930	6 552 414	2 075 109	3 983 148	1 848 301	472 427	1 721 884	1 406 845	5 838 993	6 498 899	2 897 621	1 528 884	764 913	4 853 517	2 043 429	7 982 784	3 356 438	2 527 109	2 654 684	1 500 907	914 800	2 789 734	1 603 947	3 780 716	
111	Education Health Housing & Welfare																															
112	Actual Expenditure (net of OGS)	21 100 076	57 149	11 639	2 810 346	1 241 351	48 520	3 437	2 024 774	565 687	403 519	78 222	112 627	79 245	782	2 281 963	3 319 418	3 505 704	0	2 698	329 297	247 313	1 052 027	61 247	391 102	447 638	12 310	729 881	917 212	62 645	302 323	
113	Standard Expenditure	21 100 076	266 623	632 608	842 222	908 986	99 032	351 930	2 188 657	417 861	1 067 576	37 609	288 268	187 460	1 893 562	2 126 532	625 636	258 843	73 652	1 378 364	387 404	2 777 083	817 930	533 853	531 543	251 101	98 413	594 029	220 193	933 702		
114	Cost Adjustor		1 08	1 08	1 18	1 09	1 13	0 96	0 92	1 04	1 17	0 96	0 86	1 08	1 02	1 01	1 06	1 15	0 85	0 88	1 12	0 99	0 93	0 92	0 99	1 05	1 00	1 06	1 16	0 94		
115	Standardised Expenditure	21 100 076	287 169	682 526	994 184	990 517	111 401	337 435	2 019 685	436 293	1 249 284	298 230	32 202	311 269	190 499	1 913 762	1 929 643	664 506	298 272	62 590	1 217 914	434 480	2 737 996	758 563	488 553	528 301	263 423	98 472	630 586	255 433	876 888	
116	Law Order and Public Safety																															
117	Actual Expenditure (net of OGS)	6 675 495	79 909	154 368	422 552	216 918	334 555	60 562	433 768	161 363	367 445	482 327	3 568	109 942	44 911	584 450	448 894	212 500	373 357	56 170	292 524	90 358	392 238	215 485	85 517	462 994	119 179	36 769	156 072	96 638	180 162	
118	Standard Expenditure	6 675 495	84 353	200 140	266 456	287 579	31 325	111 335	692 432	132 200	337 752	98 034	11 867	91 200	59 307	598 756	672 771	197 934	81 891	23 314	436 083	122 741	878 594	258 771	168 896	168 166	79 442	31 135	187 935	69 959	225 427	
119	Cost Adjustor		1 17	1 02	1 14	1 06	1 43	1 00	0 90	1 04	1 11	1 02	0 85	1 09	1 34	0 92	0 86	1 19	1 22	0 82	0 90	1 10	0 97	1 01	0 95	1 00	1 22	1 26	1 07	1 31	1 02	
120	Standardised Expenditure	6 675 495	99 056	203 380	303 245	304 855	106 848	117 700	628 516	137 962	375 878	100 097	10 140	99 124	79 257	550 352	577 436	234 576	99 874	19 687	391 555	135 513	851 704	261 278	160 835	168 685	96 934	39 260	200 806	91 172	300 452	
121	Pleasure & Community Amenities																															
122	Actual Expenditure (net of OGS)	36 052 712	526 471	389 374	1 729 630	1 706 643	252 987	112 743	0	317 895	2 286 766	686 974	309 955	757 642	505 198	1 718 212	7 960 851	467 875	661 289	454 065	2 136 127	673 722	6 244 434	446 483	1 082 826	829 059	949 512	278 747	570 880	381 678	1 614 675	
123	Standard Expenditure	36 052 712	455 573	1 080 907	1 439 065	1 553 141	169 177	601 291	3 739 656	713 979	1 824 117	3 739 656	450 320	320 304	3 233 732	3 633 472	1 068 995	442 272	125 915	2 355 180	662 897	4 745 072	1 397 557	912 168	908 222	429 045	166 154	1 014 990	367 209	1 595 527		
124	Cost Adjustor		1 48	0 90	0 97	0 95	1 09	1 27	0 85	1 04	0 90	1 29	1 83	1 19	1 73	0 81	0 91	1 19	1 23	1 64	0 95	1 08	0 90	1 06	1 08	1 11	1 30	1 83	1 10	1 63	1 07	
125	Standardised Expenditure	36 052 712	673 579	972 466	1 391 724	1 476 399	321 444	765 033	3 180 018	742 431	1 647 687	684 325	117 386	587 759	555 356	2 608 139	3 303 253	1 268 715	541 986	206 496	2 232 198	715 471	4 262 441	1 487 757	988 217	1 007 320	559 619	308 215	1 121 557	614 932	1 710 610	
126	Waste Management & the Environment																															
127	Actual Expenditure (net of OGS)	54 923 818	819 571	957 939	3 254 774	2 406 215	325 303	510 446	3 862 773	613 393	3 810 355	351 360	142 139	668 533	846 180	5 979 518	9 340 921	400 289	279 909	105 154	3 292 591	806 652	7 791 218	1 721 854	1 236 125	1 379 866	509 156	301 168	827 151	759 429	1 625 192	
128	Standard Expenditure	54 923 818	694 033	1 646 687	2 192 317	2 366 104	257 730	916 026	5 697 107	1 087 697	2 778 916	806 588	97 637	750 366	487 961	4 926 367	5 355 364	1 628 540	673 771	191 823	3 957 854	1 009 877	7 228 790	2 129 881	1 389 621	1 383 613	653 620	256 171	1 546 267	573 129	2 340 675	
129	Cost Adjustor		1 40	0 91	0 95	0 93	1 88	1 21	0 87	1 04	0 90	1 27	1 63	1 17	1 71	0 82	0 93	1 19	1 21	1 35	0 96	1 07	1 01	1 05	1 08	1 12	1 28	1 80	1 08	1 55	1 07	
130	Standardised Expenditure	54 923 818	969 494	1 498 619	2 089 360	2 205 399	484 379	1 105 194	4 952 371	1 131 767	2 495 919	1 022 437	158 878	880 746	832 091	4 054 569	5 164 005	1 933 884	815 689	259 795	3 461 960	1 080 510	6 578 436	2 245 881	1 503 699	1 546 453	834 277	460 407	1 668 983	888 031	2 600 956	
131	Recreation & Culture																															
132	Actual Expenditure (net of OGS)	75 164 879	473 977	826 136	4 780 258	2 746 102	181 137	741 696	4 409 703	833 276	4 644 436	897 718	0	1 350 554	426 671	4 449 520	19 734 967	689 936	743 231	77 683	3 345 338	1 084 382	15 300 817	1 201 119	1 034 560	411 779	249 746	78 538	1 496 906	1 224 788	1 729 906	
133	Standard Expenditure	75 164 879	949 805	2 253 540	3 000 251	3 238 083	352 711	1 253 609	7 796 661	1 488 546	3 803 030	1 103 840	133 619	1 026 899	667 789	6 741 880	7 575 283	2 228 706	922 076	262 514	4 910 222	1 382 047	9 892 814	2 913 711	1 901 743	1 893 516	894 499	350 578	2 116 112	784 343	3 326 515	
134	Cost Adjustor		1 34	0 76	1 01	0 81	1 76	1 13	0 83	0 90	0 88	1 15	1 69	1 59	1 08	1 10	1 08	1 50	0 87	0 94	1 24	0 98	0 97	1 16	0 98	0 96	1 49	1 69	0 96	1 49	0 91	
135	Standardised Expenditure	75 164 879	1 268 493	1 705 192	3 015 718	2 615 031	619 727	1 415 747	6 456 035	1 334 999	3 350 395	1 268 869	225 626	1 078 546	1 062 719	5 287 268	8 546 630	2 326 382	998 106	392 975	4 247 987	1 294 021	12 248 297	2 860 945	1 788 340	1 829 343	1 038 812	592 452	2 035 680	1 169 883	3 090 690	
136	Sewerage																															
137	Actual Expenditure (net of OGS)	59 934 494	588 193	593 330	2 522 692	3 128 029	145 441	772 117	7 853 499	1 017 456	3 746 173	411 874	269	1 027 734	655 595	4 283 842	8 247 839	586 839	863 908	160 215	4 311 062	726 839	1 029 201	1 315 959	1 479 876	910 180	197 665	111 353	1 534 119	867 658	1 292 417	
138	Standard Expenditure	59 934 494	757 350	1 796 913	2 392 321	2 581 962	281 242	999 595	6 216 852	1 186 928	3 032 436	880 173	106 544	818 822	532 477	5 375 798	6 040 331	1 777 111	735 239	209 322	3 915 281	1 102 008	7 888 269	2 323 316	1 516 400	1 509 840	713 250	279 541	1 687 332	625 415	2 652 425	
139	Cost Adjustor		1 38	0 87	0 96	0 90	1 73	1 19	0 87	0 95	0 88	1 21	1 78	1 11	1 52	0 87	1 06	1 09	1 13	1 59	0 91	1 02	0 98	1 03	1 01	1 04	1 22	1 53	1 06	1 58	1 02	
140	Standardised Expenditure	59 934 494	1 044 052	1 556 457	2 289 534	2 336 295	486 026	1 190 654	5 382 969	1 130 245	2 669 724	1 061 819	190 078	908 880	808 657	4 661 489	6 428 804	1 929 770	829 673	332 770	3 5											

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE		
1 APPENDIX 3: \$ Change when Removing Water and Sewerage																																	
2 BGM OUTCOMES FOR 2008-09	ALL	BRE	BRI	BUR	CC	CH	CIR	CLA	DER	DEV	DOR	FLU	GEO	GLA	GLE	HOB	HUC	KEN	KI	KIN	LAT	LAU	MEA	NM	SOR	SM	TAS	WW	WC	WT			
3																																	
4																																	
5	Base Grant Pool	0																															
6	Minimum Grant (MG) Pool	0																															
7	Relative Needs (RN) Pool	0																															
8																																	
9 CALCULATION OF BASE GRANT: MINIMUM GRANT AND RELATIVE NEEDS COMPONENTS																																	
10																																	
11	Population (Jun07)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Per Capita Minimum Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
13																																	
14	Standardised Revenue	-127 672 439	-1 848 735	-2 275 077	-4 499 114	-3 988 240	-1 184 432	-2 306 149	-12 337 223	-1 890 665	-5 749 619	-1 944 720	-332 985	-1 454 873	-2 234 492	-11 005 745	-22 953 994	-2 951 980	-1 154 641	-724 842	-7 579 795	-12 124 172	-17 012 488	-4 355 088	-3 113 480	-2 743 598	-1 175 747	-777 884	-2 701 347	-1 098 978	-4 152 336		
15	DGS by Inclusion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
16	3 yr average minimum grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
17	Revenue Capacity	-127 672 439	-1 848 735	-2 275 077	-4 499 114	-3 988 240	-1 184 432	-2 306 149	-12 337 223	-1 890 665	-5 749 619	-1 944 720	-332 985	-1 454 873	-2 234 492	-11 005 745	-22 953 994	-2 951 980	-1 154 641	-724 842	-7 579 795	-12 124 172	-17 012 488	-4 355 088	-3 113 480	-2 743 598	-1 175 747	-777 884	-2 701 347	-1 098 978	-4 152 336		
18	Standardised Expenditure	-127 672 439	-2 242 895	-3 203 221	-4 846 248	-4 996 536	-1 068 550	-2 583 597	-11 556 906	-2 418 454	-5 757 449	-2 268 954	-418 944	-1 939 739	-1 720 913	-9 992 294	-13 657 835	-4 145 927	-1 733 455	-702 510	-7 587 653	-12 376 337	-16 599 956	-5 032 412	-3 240 502	-3 225 838	-1 828 855	-901 579	-3 815 484	-2 088 375	-5 721 020		
19	Allowances	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	Budget Result Term	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
21	Expenditure Requirement	-127 672 439	-2 242 895	-3 203 221	-4 846 248	-4 996 536	-1 068 550	-2 583 597	-11 556 906	-2 418 454	-5 757 449	-2 268 954	-418 944	-1 939 739	-1 720 913	-9 992 294	-13 657 835	-4 145 927	-1 733 455	-702 510	-7 587 653	-12 376 337	-16 599 956	-5 032 412	-3 240 502	-3 225 838	-1 828 855	-901 579	-3 815 484	-2 088 375	-5 721 020		
22	Standardised Deficit	-394 160	-928 144	-347 135	-1 008 296	-115 983	-277 448	780 317	-527 788	-7 831	-324 233	-85 959	-484 866	513 578	1 013 451	9 296 159	-1 193 947	-578 814	-22 332	-7 858	-252 165	412 532	-677 323	-127 023	-482 240	-653 108	-123 095	-1 114 136	-989 397	-1 568 684			
23	Relative Needs Requirements	-11 861 363	-394 160	-928 144	-347 135	-1 008 296	-115 983	-277 448	780 317	-527 788	-7 831	-324 233	-85 959	-484 866	513 578	1 013 451	9 296 159	-1 193 947	-578 814	-22 332	-7 858	-252 165	412 532	-677 323	-127 023	-482 240	-653 108	-123 095	-1 114 136	-989 397	-1 568 684		
24	Relative Needs prior to phase-in	0	58 623	-132 078	-10 709	-34 771	137 466	98 019	0	-26 192	15 513	99 777	56 397	-9 338	45 512	0	-102 766	5 501	80 736	0	7 014	0	22 701	172 882	-38 397	21 630	15 174	-105 542	-128 680	-248 470			
25	Total Base Grant prior to phase-in	0	58 623	-132 078	-10 709	-34 771	137 466	98 019	0	-26 192	15 513	99 777	56 397	-9 338	45 512	0	-102 766	5 501	80 736	0	7 014	0	22 701	172 882	-38 397	21 630	15 174	-105 542	-128 680	-248 470			
26	Relative Needs Share prior to phase-in	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27	Relative Needs Share after phase-in (phase-in complete)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
28																																	
29	Relative Needs Grant	0	58 623	-132 078	-10 709	-34 771	137 466	98 019	0	-26 192	15 513	99 777	56 397	-9 338	45 512	0	-102 766	5 501	80 736	0	7 014	0	22 701	172 882	-38 397	21 630	15 174	-105 542	-128 680	-248 470			
30	Total Base Grant	0	58 623	-132 078	-10 709	-34 771	137 466	98 019	0	-26 192	15 513	99 777	56 397	-9 338	45 512	0	-102 766	5 501	80 736	0	7 014	0	22 701	172 882	-38 397	21 630	15 174	-105 542	-128 680	-248 470			
31	Total Base Grant after 10% Collars	0	59 722	-127 716	-9 331	-30 747	136 126	98 419	0	-24 032	15 440	100 342	56 350	-7 451	0	0	0	-97 595	7 644	80 121	0	7 917	0	25 102	172 225	-36 329	23 947	15 541	-100 654	-124 109	-240 931		
32																																	
33 CALCULATION OF STANDARDISED REVENUE 2006-07																																	
34																																	
35	General Rates	32 333 014	680 622	1 582 282	2 053 248	-560 405	-62 415	826 384	1 319 410	-317 148	1 719 443	-18 990	42 467	-358 006	579 791	9 626 498	3 000 652	1 301 554	-250 615	97 371	2 127 129	1 088 455	3 851 397	234 521	-539 415	521 115	87 835	-103 353	815 677	841 138	2 146 372		
36	Special Rates	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
37	Water Rates	-68 239 418	-670 342	-914 350	-4 104 333	-2 314 463	-231 296	-515 110	-6 695 032	-1 397 851	-3 442 712	-590 645	-92 546	-652 776	-1 142 000	-11 088 000	-11 182 319	-1 696 076	-474 291	-252 198	-3 476 925	-1 563 213	-7 704 835	-1 010 189	-1 192 600	-528 599	-363 632	0	-4 264 464	-1 526 202	-1 990 618		
38	User Charges - Water	-19 894 253	-406 472	-1 266 136	-216 646	-1 008 434	-28 294	-1 068 075	-1 052 597	-73 027	-1 714 240	-353 849	0	-251 723	-385 972	-2 838 276	-389 050	-113 614	-72 219	-5 146	-221 013	-284 948	-3 427 732	-859 994	-609 887	-688 638	-345 923	0	-620 810	-100 745	-1 487 653		
39	Sewerage Rates	-73 210 981	-1 161 473	-1 973 999	-2 935 690	-1 741 856	-142 676	-1 191 711	-7 828 606	-977 752	-5 050 155	-765 946	0	-651 111	-920 000	-9 055 000	-8 128 711	-1 156 172	-422 293	-202 909	-5 924 076	-1 184 224	-13 352 305	-1 440 005	-664 134	-996 359	-239 888	-8 000	-1 831 701	-1 098 226	-2 166 003		
40	Garbage Charges	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
41	User Fees - net of Water and Parking	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
42	Total Interest Received	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
43	Fines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	Current Revenue NEC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
45	Profit on Sale of Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
46	Total Revenue Assessed (all RID)	-129 011 638	-1 557 465	-2 572 043	-5 203 421	-5 625 158	-464 981	-1 948 512	-14 256 825	-2 765 778	-8 487 665	-1 729 429	-50 079	-1 913 645	-1 868 182	-13 355 378	-16 699 428	-1 664 309	-1 220 418	-363 882	-7 494 885	-1 943 930	-20 633 475	-3 075 667	-3 006 036	-1 692 472	-861 617	-1 113 353	-3 063 298	-1 884 036	-3 497 912		
47	Adjusted Rateable AAV	-23 663 890	-126 256	-111 095	-485 182	-299 720	-121 973	-330 016	-2 010 198	-344 404	-833 323	-34 608	0	-67 329	-142 56																		

	A	B	C	D	E	F	G	H	I	J	K	L
1	APPENDIX 5: Comparison of 2008-09 Relative Needs Requirement and Base Grants (Before Collars)											
2												
3			Including W&S			Excluding W&S			Change			
4			(see Appendix 1)			(see Appendix 2)						
5			Relative Needs Requirement	Base Grants (before collars)		Relative Needs Requirement	Base Grants (before collars)		Relative Needs Requirement		Base Grants (before collars)	
6									\$ Change	% Change	\$ Change	% Change
7			\$	\$		\$	\$					
8	Break O'Day		3 952 989	1 159 644		3 558 829	1 218 267		- 394 160	-9.97%	58 623	5.06%
9	Brighton		3 402 758	1 172 154		2 474 614	1 040 076		- 928 144	-27.28%	- 132 078	-11.27%
10	Burnie		2 118 527	923 232		1 771 393	912 524		- 347 135	-16.39%	- 10 709	-1.16%
11	Central Coast		6 073 351	1 997 125		5 065 055	1 962 354		-1 008 296	-16.60%	- 34 771	-1.74%
12	Central Highlands		2 219 980	629 364		2 335 862	766 830		115 883	5.22%	137 466	21.84%
13	Circular Head		4 023 296	1 215 021		3 745 848	1 313 040		- 277 448	-6.90%	98 019	8.07%
14	Clarence		0	944 353		0	944 353		0	-	0	-
15	Derwent Valley		3 004 372	974 220		2 476 584	948 029		- 527 788	-17.57%	- 26 192	-2.69%
16	Devonport		392 220	564 280		384 389	579 793		- 7 831	-2.00%	15 513	2.75%
17	Dorset		4 378 805	1 290 826		4 054 572	1 390 603		- 324 233	-7.40%	99 777	7.73%
18	Flinders		1 815 553	495 955		1 729 594	552 352		- 85 959	-4.73%	56 397	11.37%
19	George Town		3 081 946	938 804		2 597 080	929 466		- 484 866	-15.73%	- 9 338	-0.99%
20	Glamorgan-Spring Bay		0	80 884		146 815	126 397		146 815	100.00%	45 512	56.27%
21	Glenorchy		0	816 595		0	816 595		0	-	0	-
22	Hobart		0	917 539		0	917 539		0	-	0	-
23	Huon Valley		5 845 032	1 814 532		4 651 084	1 711 766		-1 193 947	-20.43%	- 102 766	-5.66%
24	Kentish		4 043 070	1 180 090		3 464 256	1 185 591		- 578 814	-14.32%	5 501	0.47%
25	King Island		1 613 744	458 238		1 636 076	538 974		22 332	1.38%	80 736	17.62%
26	Kingborough		0	594 740		0	594 740		0	-	0	-
27	Latrobe		1 862 340	659 532		1 610 175	666 546		- 252 165	-13.54%	7 014	1.06%
28	Launceston		0	1 198 245		0	1 198 245		0	-	0	-
29	Meander Valley		5 086 729	1 697 116		4 409 406	1 719 816		- 677 323	-13.32%	22 701	1.34%
30	Northern Midlands		4 640 526	1 456 632		4 513 504	1 629 514		- 127 022	-2.74%	172 882	11.87%
31	Sorell		2 428 830	871 181		1 946 589	832 783		- 482 240	-19.85%	- 38 397	-4.41%
32	Southern Midlands		4 899 198	1 402 987		4 246 090	1 424 616		- 653 108	-13.33%	21 630	1.54%
33	Tasman		1 170 074	351 662		1 046 378	366 836		- 123 695	-10.57%	15 174	4.32%
34	Waratah-Wynyard		5 243 435	1 641 919		4 129 299	1 536 377		-1 114 136	-21.25%	- 105 542	-6.43%
35	West Coast		3 892 184	1 123 535		2 902 786	994 855		- 989 397	-25.42%	- 128 680	-11.45%
36	West Tamar		5 199 287	1 776 852		3 630 603	1 528 383		-1 568 684	-30.17%	- 248 470	-13.98%
37												
38	TOTAL		80 388 245	30 347 259		68 526 882	30 347 259		-11 861 363	-14.76%	0	0.00%

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AC	AD	AE	AF	
1	APPENDIX 6: Analysis of the Major Elements from the Modelling																															
2																																
3	Revenue Capacity Comparison																															
4		ALL	BRE	BRI	BUR	CC	CH	CIR	CLA	DER	DEV	DOR	FLI	GEO	GLA	GLE	HOB	HUO	KEN	KI	KIN	LAT	LAU	MEA	NM	SOR	SM	TAS	TW	WC	WT	
5	Excluding W&S	Standardised Revenue	356 904 730	5 310 295	6 559 675	12 763 509	11 417 264	3 777 271	6 516 262	34 706 994	5 278 743	16 118 575	5 605 257	969 562	4 174 267	6 393 342	30 069 992	62 361 689	8 311 469	3 301 554	2 006 027	21 603 024	6 100 563	46 640 194	12 331 447	8 813 013	7 870 628	3 365 227	2 262 771	7 634 083	3 147 587	11 894 448
6			87 85%	73 90%	89 64%	88 44%	82 67%	83 86%	82 67%	90 88%	81 50%	88 02%	81 58%	86 78%	92 99%	95 74%	80 92%	71 52%	71 06%	91 89%	87 12%	91 60%	82 35%	76 25%	87 24%	82 25%	82 12%	80 29%	88 27%	88 27%	88 27%	
7		Other Grant Support (OGS) by inclusion	- 41 337 132	1 763 136	528 679	1 342 543	2 028 807	1 524 727	1 996 857	1 519 752	860 815	1 200 175	2 097 308	681 734	824 772	899 165	1 531 341	1 986 145	1 715 014	1 211 684	791 465	1 382 842	750 819	3 233 710	2 324 280	2 536 335	954 169	1 866 300	447 390	1 432 173	683 343	1 221 634
8			10 17%	34 68%	7 28%	9 34%	14 78%	30 99%	23 14%	4 10%	6 77%	26 97%	6 77%	12 27%	4 71%	3 03%	16 74%	26 42%	27 99%	5 91%	10 80%	6 31%	15 58%	22 00%	10 65%	16 41%	15 47%	17 55%	9 12%	9 12%	9 12%	
9		3 yr average minimum grant	8 030 347	101 031	224 280	319 014	350 312	38 759	135 019	837 901	157 026	415 968	119 514	14 728	111 760	69 809	745 511	808 322	239 071	94 408	27 102	516 140	144 548	1 069 840	308 601	201 947	188 557	95 817	36 689	223 925	84 571	350 088
10			1 98%	1 41%	3 09%	2 23%	2 55%	0 79%	1 56%	2 26%	2 49%	2 35%	1 54%	0 89%	2 20%	0 95%	2 29%	1 23%	2 33%	2 06%	0 96%	2 20%	2 08%	2 09%	2 07%	1 75%	1 75%	1 81%	2 42%	2 17%	2 61%	
11		Revenue Capacity	406 272 209	7 174 462	7 312 634	14 425 065	13 796 383	4 940 767	8 648 136	37 064 646	6 296 584	17 734 718	7 822 076	1 666 024	5 110 803	7 362 319	32 346 844	65 156 156	10 265 555	4 607 738	2 824 594	23 302 006	6 995 938	50 943 744	14 964 278	11 551 296	9 013 354	5 327 343	2 746 850	9 290 180	3 915 503	13 466 170
12	Including W&S	Revenue Capacity	533 944 648	9 023 197	9 587 711	18 924 179	17 784 623	6 125 199	10 954 287	49 401 870	8 187 250	23 484 317	9 766 797	1 999 009	6 565 676	9 596 811	43 352 589	88 110 149	13 217 535	5 762 377	3 549 436	31 081 801	9 120 103	67 956 232	19 319 417	14 664 776	11 756 952	6 503 091	3 524 734	11 991 528	5 014 480	17 618 505
13		Change Revenue Capacity	-23.91%	-20.49%	-23.73%	-23.77%	-22.43%	-19.34%	-21.05%	-24.97%	-23.09%	-24.48%	-19.91%	-16.66%	-23.16%	-23.26%	-25.39%	-26.05%	-22.38%	-20.04%	-20.42%	-24.39%	-23.29%	-22.54%	-25.03%	-21.23%	-23.34%	-18.08%	-22.07%	-22.53%	-23.57%	
14		Difference Adv/Disadv	3.42%	0.18%	0.14%	1.49%	4.57%	2.86%	-1.06%	0.82%	0.57%	6.00%	7.25%	1.75%	0.63%	-1.48%	-2.14%	1.58%	3.87%	3.49%	-0.48%	0.62%	-1.12%	1.37%	2.68%	0.58%	5.83%	1.84%	1.38%	2.00%	0.34%	
15																																
16	Expenditure Requirement Comparison																															
17		ALL	BRE	BRI	BUR	CC	CH	CIR	CLA	DER	DEV	DOR	FLI	GEO	GLA	GLE	HOB	HUO	KEN	KI	KIN	LAT	LAU	MEA	NM	SOR	SM	TAS	TW	WC	WT	
18	Excluding W&S	Standardised Expenditure	427 615 903	10 737 216	9 796 561	16 208 856	18 874 819	7 238 087	12 599 167	31 347 141	8 779 319	18 134 823	11 881 210	3 361 170	7 712 127	7 471 894	27 560 675	34 362 137	14 885 849	8 075 802	4 426 755	22 054 056	8 611 816	46 558 144	19 385 775	16 072 658	10 967 769	9 577 130	3 774 677	13 428 224	6 821 529	17 110 519
19		Allowances	210 000	0	0	0	0	40 000	0	0	0	0	0	35 000	0	40 000	0	0	0	35 000	0	0	0	0	0	0	0	0	20 000	0	0	0
20		Budget Result Term	-310 612	-3 925	-9 313	-12 398	-13 381	-1 458	-5 180	-32 219	-6 151	-15 716	-4 562	-552	-4 244	-2 760	-27 860	-31 304	-9 210	-3 810	-1 085	-20 291	-5 711	-40 881	-12 041	-7 859	-7 825	-3 696	-1 449	-8 745	-3 241	-13 746
21		Expenditure Requirement	427 515 290	10 733 291	9 787 248	16 196 458	18 861 438	7 276 629	12 593 986	31 314 922	8 773 168	18 119 107	11 876 648	3 395 618	7 707 883	7 509 135	27 532 813	34 330 833	14 916 639	8 071 992	4 460 670	22 033 765	8 606 105	46 517 263	19 373 734	16 064 799	10 959 944	9 573 433	3 793 229	13 419 479	6 818 288	17 096 773
22	Including W&S	Expenditure Requirement	555 187 730	12 976 186	12 990 469	21 042 706	23 857 974	8 345 179	14 977 583	42 871 829	11 191 622	23 876 557	14 145 602	3 814 562	9 647 622	9 230 048	37 525 107	47 988 667	19 062 566	9 805 447	5 163 181	29 621 418	10 982 442	63 117 219	24 406 146	19 305 302	14 185 782	11 402 289	4 694 807	17 234 963	8 906 663	22 817 793
23		Change Expenditure Requirement	-23.00%	-17.28%	-24.66%	-23.03%	-28.84%	-12.80%	-17.35%	-26.96%	-21.61%	-24.11%	-16.04%	-10.98%	-20.11%	-18.64%	-26.63%	-28.46%	-17.68%	-13.61%	-25.62%	-21.64%	-26.30%	-20.62%	-16.79%	-22.74%	-16.04%	-19.20%	-22.14%	-23.45%	-25.07%	
24		Difference Adv/Disadv	5.71%	-1.66%	-0.03%	2.05%	10 19%	5.75%	-3.96%	1.39%	-1.12%	6.96%	12 01%	2.89%	3.63%	-5.46%	-1.25%	5.33%	9.39%	-2.62%	1.36%	-3.30%	2.38%	6.21%	0.26%	6.96%	3.79%	0.86%	-0.45%	-2.08%		
25																																
26	Relative Needs Requirement Comparison																															
27		ALL	BRE	BRI	BUR	CC	CH	CIR	CLA	DER	DEV	DOR	FLI	GEO	GLA	GLE	HOB	HUO	KEN	KI	KIN	LAT	LAU	MEA	NM	SOR	SM	TAS	TW	WC	WT	
28	Excluding W&S	Standardised Deficit	21 243 081	3 558 820	2 474 614	1 771 393	5 065 055	2 335 862	3 745 848	-5 749 724	2 476 584	384 389	4 054 572	1 729 594	2 597 080	146 815	-4 814 031	-30 825 321	4 651 084	3 464 256	1 636 076	-1 468 242	1 610 175	-4 426 481	4 409 406	4 513 504	1 946 589	4 236 090	1 046 378	4 129 299	3 902 786	3 630 603
29		Relative Needs Requirement	68 526 882	3 558 820	2 474 614	1 771 393	5 065 055	2 335 862	3 745 848	0	2 476 584	384 389	4 054 572	1 729 594	2 597 080	146 815	0	4 651 084	3 464 256	1 636 076	0	1 610 175	0	4 409 406	4 513 504	1 946 589	4 236 090	1 046 378	4 129 299	2 902 786	3 630 603	
30		Share of Rel Needs Req	100.00%	5.19%	3.61%	2.58%	7.39%	3.41%	5.47%	0.00%	3.61%	0.56%	5.92%	2.52%	3.79%	0.21%	0.00%	0.00%	6.79%	5.06%	2.39%	0.00%	2.35%	0.00%	6.43%	6.59%	6.20%	1.53%	6.03%	4.24%	5.30%	
31	Including W&S	Standardised Deficit	21 243 081	3 952 989	3 402 758	2 118 527	6 073 351	2 119 980	4 023 296	-6 530 041	3 004 372	392 220	4 378 805	1 815 515	3 081 946	-366 763	-5 827 482	-40 121 482	5 845 032	4 043 070	1 613 744	-1 460 383	1 862 340	-4 839 013	5 086 729	4 640 526	2 428 830	4 899 198	1 170 074	5 243 835	3 892 184	5 199 287
32		Relative Needs Requirements	80 388 245	3 952 989	3 402 758	2 118 527	6 073 351	2 119 980	4 023 296	0	3 004 372	392 220	4 378 805	1 815 515	3 081 946	0	0	5 845 032	4 043 070	1 613 744	0	1 862 340	0	5 086 729	4 640 526	2 428 830	4 899 198	1 170 074	5 243 835	3 892 184	5 199 287	
33		Share of Rel Needs Req	100.00%	4.92%	4.23%	2.64%	7.56%	2.76%	5.00%	0.00%	3.74%	0.49%	5.45%	2.26%	3.83%	0.00%	0.00%	7.27%	5.03%	2.01%	0.00%	2.32%	0.00%	6.33%	5.77%	3.02%	6.09%	1.46%	6.23%	4.84%	6.47%	
34		Change Rel Needs Req	0.28%	-0.62%	-0.05%	-0.16%	0.65%	0.46%	0.00%	-0.12%	0.07%	0.47%	-0.27%	-0.04%	0.21%	0.00%	0.00%	-0.46%	0.03%	0.38%	0.00%	0.03%	0.00%	0.11%	0.81%	-0.18%	0.10%	0.07%	-0.50%	-0.61%	-1.17%	
35																																
36	Relative Needs Grant Comparison																															
37		ALL	BRE	BRI	BUR	CC	CH	CIR	CLA	DER	DEV	DOR	FLI	GEO	GLA	GLE	HOB	HUO	KEN	KI	KIN	LAT	LAU	MEA	NM	SOR	SM	TAS	TW	WC	WT	
38	Excluding W&S	Relative Needs Grant	21 243 081	1 103 224	767 121	549 125	1 570 148	724 109	1 161 199	0	767 732	119 159	1 256 902	536 168	805 085	45 512	0	0	1 441 819	1 073 907	507 178	0	499 148	0	1 366 900	1 399 170	603 436	1 316 272	324 373	1 280 068	899 853	1 125 474
39		Relative Needs Grant	21 243 081	1 044 601	899 199	559 834	1 604 920	586 643	1 063 180	0	793 923	103 646	1 157 126	479 771	814 423	0	0	0	1 544 585	1 068 406	426 442	0	492 135	0	1 344 199	1 226 287	641 833	1 294 643	309 199	1 385 610	1 028 533	1 373 943
40		Change Relative Needs Grant	0	58,623	-132,078	-10,709	-34,771	137,466	98,019	-	-26,192	15,513	99,777	56,397	-9,338	45,512	-	-	-102,766	5,501	80,736	-	7,014	-	22,701	172,882	-38,397	21,630	15,174	-105,542	-128,680	-248,470