

Annual Report 2012

Queensland Local Government Grants Commission



Electronic versions

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**Queensland Local
Government Grants Commission**

12 February 2013

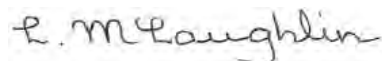
The Honourable David Crisafulli MP
Minister for Local Government, Community Recovery and Resilience
Level 18 Mineral House
41 George Street
Brisbane QLD 4000

Dear Minister

On 24 September 2012 the Honourable Simon Crean MP, Commonwealth Minister for Regional Australia, Regional Development and Local Government and Minister for the Arts, approved the allocation of the 2012-13 Financial Assistance Grant, as put forward by the Queensland Local Government Grants Commission.

The Report contains details of the distribution methodology for the Grant and the outcomes for Queensland's 73 local governments. Additionally, it details other Commission activities for the financial year 2011-12.

Yours sincerely



Lynette McLaughlin
Chairperson

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Highlights

The Queensland Local Government Grants Commission Report for 2011-2012 provides a summary of the commission's activities for the year, particularly the allocation of the 2012-13 Financial Assistance Grant. The following are some of the highlights of the year.

Financial Assistance Grants Allocation 2012-13

The commission determined the allocations for the total cash grant for the financial year 2012-13 of \$418.24 million. A pre-payment for 2012-13 was also made (see 'Forward payment' below). Financial Assistance Grant funds are paid as untied grants under the provisions of the *Local Government (Financial Assistance) Act 1995* (Commonwealth).

The commission noted advice from the Australian Government that the Queensland cash allocation is less than the previous year for the first time in many years. This was due to the annual cash adjustment made to the previous year's grant, based on updated census statistics from the Australian Bureau of Statistics. The commission acknowledges this may bring another challenge to Queensland's councils in maintaining services. The adjustment to the 2011-12 values is significant with a reduction to Queensland of \$14.29 million.

Forward Payment

The Australian Government made an early payment of approximately half of the 2012-13 Financial Assistance Grant in the 2011-12 financial year. This payment totalled \$221.35 million for Queensland.

Road audits

The road data audit program continued for its third year with the largest program to date. Thirteen road audits were completed in 2011-12. The program is providing improvements to the quality of data used to calculate both components of the Financial Assistance Grant.

Number of commission meetings

The commission held seven meetings during the reporting year with members attending in person or teleconferencing.

Revised calculation

The allocation for 2012-13 was the second year a revised methodology was applied to the calculation of the General Purpose Grant. Additionally, the amalgamation principle for councils amalgamated in the 2007-08 reform process expired following the four year moratorium on decreases.

1 The commission

1.1 Role of the commission

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

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

1.2 The legislation

The commission was established in 1977 following the enactment of the *Local Government Grants Commission Act 1976* (Queensland). The commission in Queensland now operates under the *Local Government Act 2009*. Appendix 2 provides a history of the commission and the Financial Assistance Grant in Queensland.

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

The commission's statutory powers come under the *Local Government Act 2009* and the Local Government (Finance, Plans and Reporting) Regulation 2010. The commission:

- is a body that is created under this Act to perform the responsibilities of a local government grants commission under the *Local Government (Financial Assistance) Act 1995* (Commonwealth)
- and the Queensland Minister must comply with the *Local Government (Financial Assistance) Act 1995* (Commonwealth).

1.3 Commission members

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

- Chair
- Deputy Chair
- four other members.

The *Local Government Act 2009* also requires that:

- the Deputy Chair is to be an officer of the department
- at least one member has knowledge of local government in relation to the local government areas of Indigenous regional councils and other Indigenous local governments
- the other members have knowledge of local government.

The Governor in Council appoints members of the commission for a period of up to three years. The appointment of the chair and members for this commission commenced on 1 November 2010. The members of the commission during 2011-12 were:

Chair

Mr Kelvin Spiller

Mr Spiller was Chief Executive Officer of the Endeavour Foundation for four years and prior to this he worked within the local government sector, with a total of 37 years experience, including seven councils in Victoria and the (then) Maroochy Shire Council in Queensland. In 2010, Mr Spiller commenced his second term appointment to the Commission as Chair.

Deputy Chair

Ms Kathy Schaefer

Former Deputy Chair and representative for the former Department of Infrastructure and Planning, Ms Kathy Schaefer, resigned from the commission in April 2012.

Members

Mr Mark O'Brien

Former Mayor, Murweh Shire Council

Mr O'Brien was Mayor from March 2004 to 2012 with a conviction about the benefits of a strong team of councillors. Mr O'Brien has been a resident of the Murweh Shire for more than 25 years, having moved to Charleville to pursue business opportunities and to provide a small, rural community lifestyle for his family. Mr O'Brien commenced his second term appointment to the commission in 2010.

Mr Carl Wulff

Chief Executive Officer, Ipswich City Council

Mr Wulff has extensive previous local government experience which includes Chief Executive Officer of the City of Greater Dandenong, Victoria, and Deputy Chief Executive Officer, Wollongong City Council, New South Wales. Mr Wulff commenced his second term appointment to the commission in 2010.

Mr Stuart Duncan

Former Chief Executive Officer, Northern Peninsula Area Regional Council

Appointed immediately following the local government elections in 2008, Mr Duncan has led the process of amalgamation of the five former councils of the Northern Peninsula Area. Prior to 2008, Mr Duncan held positions with the Island Coordinating Council, Thursday Island, including a period acting in the position of Chief Executive Officer. Mr Duncan commenced his first term appointment to the commission in 2010.

Ms Lynette McLaughlin

Former Mayor, Burdekin Shire Council

Ms McLaughlin was Mayor from 2004 to 2012 and Councillor from 1994 to 1999. Ms McLaughlin is currently Deputy Chairman of Regional Development Australia for Townsville and North West Queensland, and a member of the North Queensland Sports Foundation. In her role as Mayor, Ms McLaughlin chaired and was a member of numerous regional and district committees. Ms McLaughlin has also served as president, secretary and treasurer of numerous community, recreational and sporting organisations. Ms McLaughlin commenced her first term appointment to the commission in 2010.

Remuneration of commission members

Remuneration of members is paid according to the Queensland Government Remuneration of Part-time Chairs and Members of Government Boards, Committees and Statutory Authorities. For the 2011–12 financial year, reimbursement of daily meeting and special assignment fees, approved by the Governor in Council to the Chair, Mr Kelvin Spiller, and members Ms Lynette McLaughlin and Mr Mark O'Brien is below.

Remuneration of Commission members	2011-12
Mr Kelvin Spiller (Chair)	\$ 4,171
Mr Mark O'Brien	\$ 3,450.50
Ms Lynette McLaughlin	\$ 1,911

Commission support staff

A number of staff from the Department of Local Government supported the commission during the year.

Executive Officer of the commission: David Dobbs

Officers: Michael Meehan, Peter Fletcher, Katrina McArthur, Lisa Niven, Isaac Smith, Chloe Murdoch

All funds allocated by the Australian Government are distributed to councils. The commission's operating costs are met by the Queensland Government. These costs include member session fees, accommodation, travel and consultancies.

1.4 Acknowledgements

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

- Department of Local Government
- Commonwealth Department of Regional Australia, Local Government, Arts and Sport
- Australian Bureau of Statistics
- Department of Transport and Main Roads
- Department of Environment and Heritage Protection
- Local Government Association of Queensland
- Office of Economic and Statistical Research (Queensland Treasury and Trade).

The commission also expresses its appreciation to elected representatives and staff of all Queensland local governments for their assistance and cooperation during the year.

1.5 National conference

Five members of the commission attended the Annual National Conference of Grants Commissions hosted by the South Australia Grants Commission in Adelaide from 5-7 October 2011. The chair of the commission delivered a presentation about the topical issues relating specifically to Queensland local governments. The conference provided an opportunity for all jurisdictions to exchange information to improve business processes, such as case studies of issues.

2 The 2011-12 year in review

Road audits

The road data audit program continued for its third year with 13 road audits being completed:

Banana Shire Council	Cassowary Coast Regional Council	Doomadgee Aboriginal Shire Council
Gladstone Regional Council	Ipswich City Council	Isaac Regional Council
Hopevale Aboriginal Shire Council	Lockyer Valley Regional Council	Mornington Shire Council
Murweh Shire Council	Paroo Shire Council	Scenic Rim Regional Council
Whitsunday Regional Council		

The audits are to verify road data submitted to the department by councils annually against recorded evidence. The majority of the audits resulted in adjustments to the road data—confirming that the audit program is a valuable process in the allocation of a finite amount of funds. The discrepancies are usually due to weaknesses in the data management processes conducted by council, or the incorrect classification of road data as per the definitions supplied in the annual Consolidated Data Collection (see ‘Data Collection’ on page 9).

Council visits

In the 2011–12 year, the commission visited Burke Shire Council and Doomadgee Aboriginal Shire Council and met elected councillors and council executive staff. Unfortunately, Mornington Shire Council had to withdraw due to unforeseen circumstances.

Council visits provide an opportunity to explain the role of the commission, the methodology process, and the rationale of the independent road audit program. The continuation of this program will provide elected representatives and council executive staff with the opportunity to provide direct feedback to the commission and communicate issues for their communities. These visits are a vital aspect of the role of the commission.

2.1 Grant allocation principles and processes

National principles

The framework for calculating the Financial Assistance Grant is established by the Australian Government’s national principles. The commission’s methodology for allocating the Financial Assistance Grant is required to comply with these principles.

General Purpose Grant

The first three national principles in particular shape the methodology for calculating the General Purpose Grant. As with the Identified Road Grant, the General Purpose Grant is untied and may be used for council general activities. The national principles relating to the allocation of General Purpose Grants, payable under section 9 of the *Local Government (Financial Assistance) Act 1995* (Commonwealth) (the Act) among local governing bodies are:

Horizontal fiscal equalisation

General Purpose Grants will be allocated to local governing bodies, as far as practicable, on a full horizontal fiscal equalisation basis as defined by the Act. This 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. Horizontal fiscal equalisation takes into account the differences in the expenditure required by local governing bodies in the performance of their functions and in the capacity of local governing bodies to raise revenue.

Horizontal fiscal equalisation effectively establishes the purpose of the Financial Assistance Grant. To meet this principle, the General Purpose Grant methodology accounts for differences in the expenditure councils 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 (applied to expenditure categories only)—to each council.

Effort neutrality

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

For instance, whether a council chooses to fund three libraries or none, or provide subsidies to key industry sectors, does not affect the outcome for the individual council. Actual revenues and expenditures are used to calculate state averages only, not individual council allocations. Infrastructure or service backlog is also not considered in determining the General Purpose Grant.

The principle of effort neutrality allows the commission to consider factors outside of a council's control which may affect its revenue-raising capacity or expenditure need—for example geographical location. Importantly, effort neutrality ensures that councils cannot, through policy decisions, affect their General Purpose Grant outcomes.

Minimum grant

The minimum General Purpose Grant allocation is 30 per cent of the available funding, which is allocated on a per capita basis.

Minimum grant determination is calculated by taking 30 per cent of the total General Purpose Grant pool and distributing this on a per capita basis for each council in the state. Councils only receive the minimum grant when assessed as having a high capacity to raise revenue. For 2012-13 grant allocation, the following councils only received the minimum grant:

- Brisbane City Council
- Cairns Regional Council
- Gold Coast City Council
- Ipswich City Council
- Logan City Council
- Moreton Bay Regional Council
- Redland City Council
- Sunshine Coast Regional Council.

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.

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.

Council amalgamation

The amalgamation principle has now expired after a four year moratorium and amalgamated councils may now receive a General Purpose Grant outcome that is less than its consolidated pre-amalgamation level (2007-08). The outcome of this is that amalgamated councils may receive a decrease in General Purpose Grant if the methodology indicates that outcome.

Identified Road Grant

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:

The identified road grant 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.

Grant processes

The Australian Government's national principles—which provide the framework for calculating the Financial Assistance Grant—include the following processes:

- **Data collection**

The commission uses data collected directly from councils as well as other sources, such as the Australian Bureau of Statistics and Queensland Government agencies. Base data used in the allocation methodology is listed by council in Appendix 3.

Some specific data items used in the methodology are sourced directly from local governments via the Consolidated Data Collection which is due annually at the end of November. This data is also used by the Department of Local Government for the *Queensland Local Government Comparative Information* publication and the Australian Bureau of Statistics for the national accounts.

- **Variability of Financial Assistance Grant outcomes**

As the methodology for making the recommendation uses averages which are based on annual data, these averages will change from year to year. For this reason, Financial Assistance Grant outcomes are not fixed and may vary each year.

2.2 Grant funding 2012-13

For 2012-13, Queensland's cash Financial Assistance Grant allocation is:

- \$295,069,872 for the General Purpose Grant
- \$123,173,859 for the Identified Road Grant.

Therefore, Queensland's total cash Financial Assistance Grant funding allocation for 2012-13 is \$418 243 732. Both components of the Financial Assistance Grant provide untied funding to Queensland local governing bodies. Allocations for other states and territories are detailed in Diagram 1.

The above figures include the Australian Government cash adjustment which considers newly available consumer price index (CPI) and population data annually, with respect to the grant from the previous year. The cash adjustments for the 2011-12 grant, as applied to the 2012-13 grant, are -\$11 248 527 and -\$3 044 399 for the General Purpose Grant and Identified Road Grant respectively. For Queensland, the combination of these negative cash adjustments and a limited increase in the available funding pool, resulted in a cash decrease of \$8.54m (2 per cent) in funding compared to 2011-12.

Diagram 1—National distribution of the 2012-13 total cash grant pool (General Purpose Grant and Identified Road Grant)

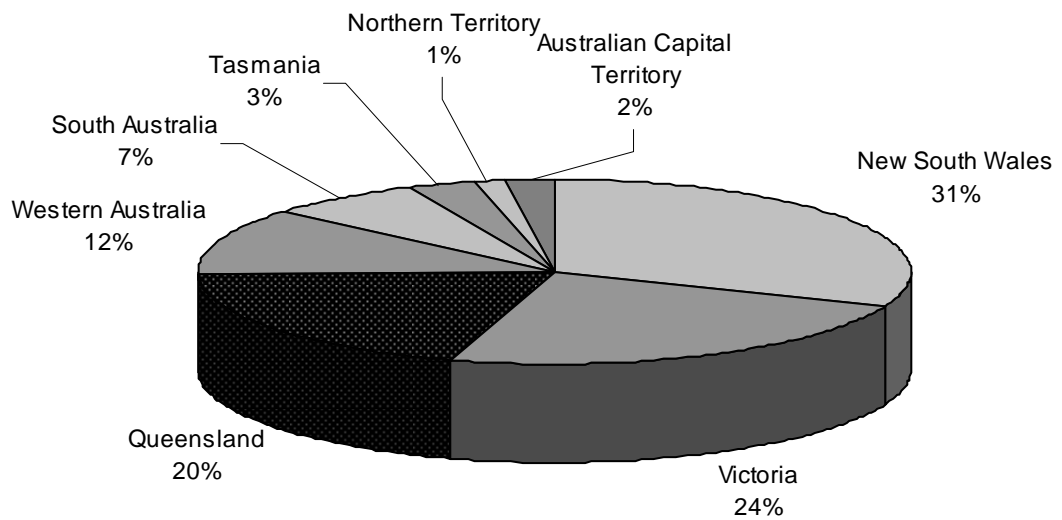
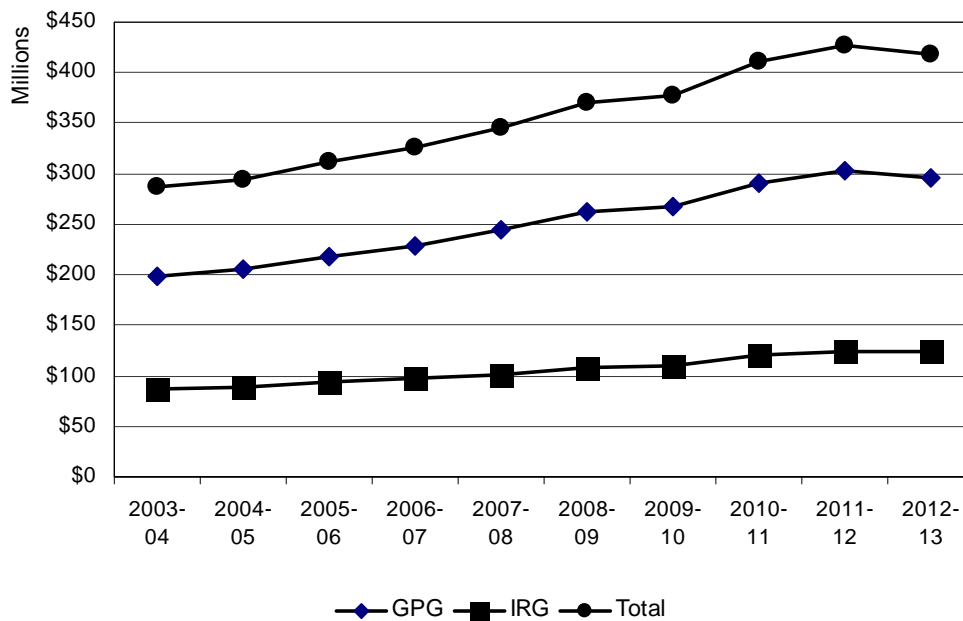


Diagram 2—Queensland’s historical Financial Assistance Grant allocation (General Purpose Grant and Identified Road Grant)



2.3 General Purpose Grant methodology

The 2012-13 year was the second year the recently revised methodology was used and consideration given to:

- the potential to increase financial capacity of amalgamated councils
- the limited revenue raising opportunity of rural and remote councils, including Indigenous local governments
- councils with low populations and large areas
- councils with significant revenue raising capacity.

2.3.1 Assessing revenue raising capacity

Table one summarises the methodology revenue categories, their drivers and the unit of measure applied to the calculation.

Table 1—Summary of revenue assessment

Revenue category	Revenue driver	Unit of measure (state average)
Rates	Total valuations	Average cent in dollar rates:
Garbage charges	Number of bins serviced	\$259 per bin serviced
Fees and charges	Population	\$175 per capita
Other grants	Actual grants received	Identified Road Grant (50% used) State Government Financial Aid (20% used) Minimum grant component of the General Purpose Grant (100% used)

Assessing rating capacity

A ten year average of property valuations is used to avoid large fluctuations in grant outcomes. The total state rate revenue is divided by this ten year average of land valuation to derive a cent in the dollar average, which is then multiplied by each council's total land valuation (averaged over 10 years).

$$\frac{\text{State total rate revenue}}{\text{State total valuation (ten year average)}} = \text{Cent in the dollar average} \times \text{Council total valuation (ten year average)}$$

The outcome of this assessment is adjusted by a combination of three socio-economic indexes from the Australian Bureau of Statistics to allow for capacity to pay.

Because Indigenous councils do not charge rates, 20 per cent of their State Government Financial Aid allocation is used as a proxy for rate revenue.

Garbage charges

The methodology uses the state total revenue for garbage collection divided by the total number of bins serviced to calculate the value per bin. For 2012-13, the average per bin is \$259.

Other fees and charges

The methodology calculates this revenue as a per capita amount. This is calculated by the sum of all revenue received by user fees and charges across all councils, divided by the state's population. The per capita amount for 2012-13 is \$175.

Other grants received

Other grants assessed as contributing to councils' revenue are:

- Identified Road Grant (50 per cent used)
- State Government Financial Aid (20 per cent used)
- minimum grant component of the General Purpose Grant (100 per cent used).

2.3.2 Assessing expenditure

The expenditure categories

State expenditure totals for each of the below expenditure categories are divided by relevant cost drivers, such as total state population, to determine per capita amounts that form the basis for each council's category expenditure. Cost adjustors are then applied to account for the differences in service delivery across the state. Table 2 details each expenditure category, the relevant cost driver, the average for 2012-13 and the cost adjustors that are applied to the category.

Table 2—Summary of expenditure assessment in the new methodology

		Cost adjustors applied (see below)				
Expenditure category	2012-13 unit of measure	Location	Demography - Indigenous	Demography - age	Demography - Indigenous/ag	Scale
Administration	Actual mid-point of remuneration category + \$385 per capita+ \$387 per property/\$128.40 per capita (Indigenous councils)	✓				✓
Public order and safety	\$40.26 per capita	✓	✓	✓	✓	✓
Education, health, welfare and housing	\$14.66 per capita	✓	✓	✓	✓	✓
Garbage and recycling	\$195.96 per bin / \$93.65 per capita (Indigenous councils)	✓				✓
Community amenities, recreation, culture and libraries	\$189.83 per capita	✓	✓	✓	✓	✓
Building control and town planning	\$166.33 per residential property /\$51.39 per capita (Indigenous councils)	✓				✓
Business and industry development	\$37.40 per capita	✓				✓
Environment	\$120.74 per residential property/ \$40.10 per capita (Indigenous councils)	✓				✓
Roads	Road expenditure assessment (as below)	✓			✓	

Administration

Administration costs are assessed as a total of the following three components:

1. Remuneration category actual expenditure (mayor, deputy mayor and councillors remuneration mid-point), plus chief executive officer, chief financial officer, personal assistant / administration staff, and audit expenditure.
2. Seventy-five per cent of remaining state total administration expenditure divided by state population and multiplied by council population (\$385 per capita (75 per cent) for 2012-13).
3. Twenty-five per cent of remaining state total administration expenditure divided by state total number of properties and multiplied by total number of council properties (\$387 per property (25 per cent) for 2012-13). For Indigenous councils, adjusted population data is used in place of property numbers.

Public order and safety

This category is calculated by dividing the state total expenditure for public order and safety by the state total population and multiplying by council population. For 2012-13, the amount for each council is \$40.26 per capita.

Education, health, welfare and housing

This category is calculated by dividing the state total expenditure for education, health, welfare and housing by the state total population, then multiplying by council population. For 2012-13, the amount for each council is \$14.66 per capita.

Garbage / recycling

The number of bins serviced is the cost driver used to calculate expenditure for this category. For Indigenous local governments, population is used rather than the number of bins serviced. For 2012-13, the amounts for each council are \$195.96 per bin serviced and \$93.65 per capita for Indigenous councils.

Community amenities, recreation, culture and libraries

This category is calculated by dividing the state total expenditure for community amenities, recreation, culture and libraries by state total population and multiplying by council population. For 2012-13, the amount for each council is \$189.83 per capita.

Building control and town planning

This category is calculated by dividing the state total expenditure for building control and town planning by the state total residential properties and multiplying by council residential properties. For Indigenous local governments, adjusted population figures are used rather than residential property number. For 2012-13, the amounts for each council are \$166.33 per residential property and \$51.39 per capita for Indigenous councils.

Business and industry development

This category is calculated by dividing the state total expenditure for business and industry development by the state total population and multiplying by council population. For 2012-13, the amount for each council is \$37.40 per capita.

Environment

Environmental expenditure is calculated by dividing the state total expenditure for environment by the state total number of properties, and multiplying by number of council properties. For Indigenous local governments, adjusted population figures are used rather than total properties. For 2012-13, the environment amounts for each council are \$120.74 per residential property and \$40.10 per capita for Indigenous councils.

Roads Expenditure Assessment

Table 3—Summary of Road Assessment Model

	Traffic volume range (adjusted vehicles per day)	Base cost (\$/km)	Cost adjustors									
			Climate		Soil sub-grade			Locality on-cost		Terrain		
			Favourable (TI -50)	Adverse (TI +100)	Good (CBR>10)	Poor (CBR<5)	MR Reactive	<1.0p/km ²	<0.1p/km ²	Undulating	Hilly	Mountainous
Rural Roads	Unformed	\$272	0%	25%	0%	0%	0%	5%	10%	2%	5%	0%
	<40	\$544	0%	20%	0%	0%	0%	5%	10%	2%	5%	0%
	40–150	\$2,600	0%	20%	0%	10%	10%	5%	10%	2%	5%	0%
	150–250	\$4,725	-10%	15%	-5%	10%	10%	2.5%	5%	2%	5%	10%
	250–1000	\$6,671	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	1,000–3,000	\$8,447	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	>3000	\$11,634	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
Urban Roads	<500	\$9,295	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	500–1,000	\$14,455	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	1,000–5,000	\$22,978	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	5,000–10,000	\$41,678	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	>10,000	\$71,233	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%

The roads expenditure assessment for each local government is calculated according to base costs per kilometre, considering traffic volumes against rural and urban roads (Table 3). The commission receives advice from the Department of Transport and Main Roads on a regular basis for these base costs, which include an allowance for gravel availability and cartage. Cost adjustors are also applied to the roads assessment calculations. Table 3 outlines the base costs per kilometre and the cost adjustors used in the roads assessment.

Across Queensland, the on-cost factors increased road expenditure assessments by 4.4 per cent for 2012-13 General Purpose Grants. Further detail on the cost adjustors is outlined below:

- *Climate*—represents the impact on maintenance for roads due to rainfall and other climate factors. It is based on the Thornthwaite Index and applied on a sliding scale.
 - adverse effect—increase in expenditure up to maximum of 25 per cent
 - favourable effect—decrease in expenditure up to maximum of ten per cent.
- *Locality*—captures the additional costs for maintenance activity that occurs in remote and less populated areas.
- *Population density*—lower density increases costs up to maximum of ten per cent.
- *Terrain*—represents the additional costs to road maintenance due to the terrain of the area.
 - undulating terrain—increase in expenditure up to a maximum of two per cent
 - hilly terrain—increase in expenditure up to a maximum of five per cent
 - mountainous terrain—increase in expenditure up to a maximum of ten per cent.
- *Soil sub-grade*—represents the additional costs due to reactive soils for roads expenditure.
 - reactive or poor soils—increase in expenditure up to maximum of ten per cent
 - good soil—decrease in expenditure up to maximum of five per cent.

Additionally, there is an allowance made for heavy vehicles, as per Table 4.

Table 4—Allowances for heavy vehicles

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

2.3.3 Cost adjustors

A significant part of the methodology is the application of cost adjustors. These are indices that adjust the expenditure totals for each local government in recognition of the additional costs in delivering core services and reflect factors outside council control. Refer to Table 2 for details of the application of the cost adjustors to the different expenditure categories and Appendix 4 for each council's individual cost adjustors.

Scale—recognises economies of scale which may be achieved by larger councils. The formula uses a scale from one to two based on the average local government population for that year. This means that this cost adjustor is based around a dynamic average rather than a fixed threshold. Those councils above average size do not receive a scale cost adjustor benefit. Councils below average size receive a score based on a sliding scale.

Demography—represents the additional use of facilities and increased service requirements due to the composition of the population according to age and Indigenous descent. These are calculated on a sliding scale from one to two reflecting the proportion of Indigenous, aged and young residents.

Location—represents the additional costs in the provision of services related to the council location and is based on the Accessibility/Remoteness Index for Areas (ARIA). ARIA is an index of remoteness derived from measures of road distance between populated localities and service centres.

2.3.4 Scaling back—matching available funding

For the 2012-13 General Purpose Grant calculation, the overall assessed expenditure figure used was \$6.75 billion, while the equivalent assessed revenue amount was \$4.18 billion. After each council was allocated the minimum grant, some \$214.42 million of the General Purpose Grant funding pool remained unallocated to meet a \$2.35 billion deficit.

Given that the General Purpose Grant pool is less than the assessed needs of all councils combined, the commission must apportion, or scale back, the available funds to councils. There are two options for this: the equalisation method and the proportional method. The commission regards a combination of the two as fulfilling the national principle of horizontal fiscal equalisation. The two methods are each given a 50 per cent weighting in the grant outcomes. Under the proportional method, each council's funding is reduced by the same proportion. Under the equalisation method, the General Purpose Grant is allocated so that assessed revenue together with the General Purpose Grant equals the same proportion of assessed expenditure for all deficit councils.

More information on the scaling back process is contained in Section 5 of the General Purpose Grant Methodology Review Information Paper available on the commission's website.

2.4 Identified Road Grant methodology

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

- 62.85 per cent allocated according to council road length
- 37.15 per cent allocated according to local government area population.

Based on 2010-11 data, there were 153 185 km of council-controlled roads in Queensland. Estimated residential population data supplied by the Australian Bureau of Statistics in 2011 indicated that Queensland's population (excluding Weipa) was 4 576 882.

As an example, a council with 1000 km of road and 2000 residents would receive an Identified Road Grant entitlement of:

$$\{[0.6285 \times (1000 / 153\ 185)] + [0.3715 \times (2000 / 4\ 576\ 882)]\} \times \$126\ 218\ 258 = \$538\ 349.$$

For the 2012-13 Identified Road Grant, the amounts per kilometre of road and per capita are \$517.37 and \$10.24 respectively. Note that amounts will vary slightly, in line with the Australian Government's annual cash adjustment (see below).

The Identified Road Grant formula is also the basis on which the Australian Government allocates its Roads to Recovery funding to councils.

2.5 Cash adjustment

Each July, the Australian Government uses estimates of the Australian Bureau of Statistics' consumer price index (applied to both grants) and the anticipated population growth for the next year (applied to the General Purpose Grant only) in determining the General Purpose Grant and Identified Road Grant funding pools for the coming year.

At the completion of the financial year, final consumer price index and population figures are available. Based on these figures, the Australian Government makes a retrospective cash adjustment to each state's funding pool which is applied to the coming year's grant. In July 2012, the Australian Government provided an adjustment to the Financial Assistance Grant, based on the final consumer price index and population figures for the previous year.

Appendices

Appendix 1—2012-13 Financial Assistance Grant outcomes

Local government	General Purpose Grant			Identified Road Grant			Financial Assistance Grant	2012-13 Early Cash Payment (Paid June 2012)
	2012-13 Entitlement	2011-12 Population/CPI Adjustment	2012-13 Total Cash	2012-13 Entitlement	2011-12 Population/CPI Adjustment	2012-13 Total Cash	2012-13 Total Cash	
<i>Aurukun</i>	1 831 756	-59 394	1 772 362	107 611	-2 599	105 012	1 877 374	883 831
<i>Balonne</i>	3 382 747	-135 853	3 246 894	1 250 572	-30 119	1 220 453	4 467 347	2 532 736
<i>Banana</i>	5 709 754	-213 807	5 495 947	2 202 702	-54 624	2 148 078	7 644 025	4 138 780
<i>Barcaldine</i>	4 929 340	-201 948	4 727 392	1 679 198	-40 189	1 639 009	6 366 401	3 668 060
<i>Barcoo</i>	2 844 738	-98 883	2 745 855	919 098	-22 123	896 975	3 642 830	1 847 738
<i>Blackall-Tambo</i>	2 932 402	-107 855	2 824 547	978 871	-23 955	954 916	3 779 463	2 011 688
<i>Boulia</i>	2 146 649	-75 965	2 070 684	688 917	-16 582	672 335	2 743 019	1 410 741
<i>Brisbane</i>	21 672 241	-798 490	20 873 751	13 980 516	-337 593	13 642 923	34 516 674	18 281 306
<i>Bulloo</i>	3 902 936	-126 554	3 776 382	1 085 048	-26 111	1 058 937	4 835 319	2 318 230
<i>Bundaberg</i>	5 275 177	-211 016	5 064 161	2 659 236	-64 140	2 595 096	7 659 257	4 301 015
<i>Burdekin</i>	2 300 934	-74 609	2 226 325	813 910	-19 116	794 794	3 021 119	1 445 410
<i>Burke</i>	2 769 573	-89 804	2 679 769	622 568	-14 983	607 585	3 287 354	1 570 079
<i>Cairns</i>	3 425 059	-132 967	3 292 092	2 614 546	-62 791	2 551 755	5 843 847	3 183 246
<i>Carpentaria</i>	3 799 084	-134 938	3 664 146	943 713	-22 016	921 697	4 585 843	2 348 659
<i>Cassowary Coast</i>	2 267 865	-87 742	2 180 123	946 898	-26 425	920 473	3 100 596	1 783 228
<i>Central Highlands</i>	6 397 038	-265 054	6 131 984	2 748 169	-66 160	2 682 009	8 813 993	5 097 863
<i>Charters Towers</i>	4 754 980	-197 013	4 557 967	2 350 264	-57 680	2 292 584	6 850 551	3 969 005
<i>Cherbourg</i>	420 856	-13 647	407 209	49 599	-1 188	48 411	455 620	215 570
<i>Cloncurry</i>	3 836 079	-124 386	3 711 693	985 908	-23 732	962 176	4 673 869	2 237 669
<i>Cook</i>	6 801 028	-220 525	6 580 503	1 420 240	-34 614	1 385 626	7 966 129	3 809 451
<i>Croydon</i>	2 282 820	-74 021	2 208 799	448 642	-10 800	437 842	2 646 641	1 261 361
<i>Diamantina</i>	2 212 639	-74 305	2 138 334	541 675	-13 037	528 638	2 666 972	1 312 627
<i>Doomadgee</i>	1 003 214	-32 529	970 685	71 816	-883	70 933	1 041 618	472 640

Local government	General Purpose Grant			Identified Road Grant			Financial Assistance Grant	2012-13 Early Cash Payment (Paid June 2012)
	2012-13 Entitlement	2011-12 Population/CPI Adjustment	2012-13 Total Cash	2012-13 Entitlement	2011-12 Population/CPI Adjustment	2012-13 Total Cash	2012-13 Total Cash	
<i>Etheridge</i>	2 977 466	-96 545	2 880 921	931 844	-20 885	910 959	3 791 880	1 788 922
<i>Flinders</i>	3 890 816	-126 161	3 764 655	1 197 708	-28 836	1 168 872	4 933 527	2 370 364
<i>Fraser Coast</i>	3 865 846	-151 315	3 714 531	3 079 938	-73 311	3 006 627	6 721 158	3 661 744
<i>Gladstone</i>	5 734 269	-185 938	5 548 331	1 963 657	-45 622	1 918 035	7 466 366	3 559 511
<i>Gold Coast</i>	10 771 549	-394 897	10 376 652	7 198 032	-172 603	7 025 429	17 402 081	9 160 462
<i>Goondiwindi</i>	4 607 803	-190 919	4 416 884	1 399 390	-33 659	1 365 731	5 782 615	3 376 090
<i>Gympie</i>	3 474 331	-142 886	3 331 445	1 690 490	-41 872	1 648 618	4 980 063	2 879 386
<i>Hinchinbrook</i>	1 427 991	-46 303	1 381 688	479 280	-11 577	467 703	1 849 391	890 971
<i>Hope Vale</i>	742 169	-24 066	718 103	71 969	-1 459	70 510	788 613	366 701
<i>Ipswich</i>	3 468 267	-125 788	3 342 479	2 585 325	-60 530	2 524 795	5 867 274	3 035 253
<i>Isaac</i>	3 846 969	-183 133	3 663 836	1 917 707	-48 730	1 868 977	5 532 813	3 586 069
<i>Kowanyama</i>	1 257 750	-40 782	1 216 968	194 890	-4 694	190 196	1 407 164	668 383
<i>Lockhart River</i>	1 172 394	-38 015	1 134 379	173 825	-4 186	169 639	1 304 018	619 041
<i>Lockyer Valley</i>	2 627 052	-85 184	2 541 868	1 122 326	-26 350	1 095 976	3 637 844	1 745 926
<i>Logan</i>	5 771 918	-212 011	5 559 907	4 005 203	-97 003	3 908 200	9 468 107	5 009 727
<i>Longreach</i>	6 035 259	-212 272	5 822 987	1 614 378	-38 808	1 575 570	7 398 557	3 782 933
<i>Mackay</i>	4 147 612	-163 989	3 983 623	2 497 742	-60 472	2 437 270	6 420 893	3 567 166
<i>Mapoon</i>	949 189	-30 778	918 411	20 891	-503	20 388	938 799	440 161
<i>Maranoa</i>	10 674 598	-384 723	10 289 875	2 884 231	-69 459	2 814 772	13 104 647	6 837 698
<i>McKinlay</i>	3 602 597	-116 815	3 485 782	1 034 067	-24 890	1 009 177	4 494 959	2 156 497
<i>Moreton Bay</i>	7 824 151	-286 004	7 538 147	5 743 186	-137 646	5 605 540	13 143 687	6 901 678
<i>Mornington</i>	1 504 276	-64 937	1 439 339	134 767	-7 256	127 511	1 566 850	1 059 654
<i>Mount Isa</i>	3 386 480	-109 807	3 276 673	1 278 870	-30 854	1 248 016	4 524 689	2 184 791
<i>Murweh</i>	5 055 618	-174 451	4 881 167	1 479 067	-35 614	1 443 453	6 324 620	3 187 581
<i>Napranum</i>	802 178	-26 010	776 168	42 542	-1 024	41 518	817 686	384 641
<i>North Burnett</i>	7 520 251	-243 865	7 276 386	2 660 854	-65 800	2 595 054	9 871 440	4 794 544
<i>Northern Peninsula Area</i>	3 270 291	-106 039	3 164 252	212 758	-5 118	207 640	3 371 892	1 588 060

Local government	General Purpose Grant			Identified Road Grant			Financial Assistance Grant	2012-13 Early Cash Payment (Paid June 2012)
	2012-13 Entitlement	2011-12 Population/CPI Adjustment	2012-13 Total Cash	2012-13 Entitlement	2011-12 Population/CPI Adjustment	2012-13 Total Cash	2012-13 Total Cash	
<i>Palm Island</i>	898 189	-29 124	869 065	43 174	-1 039	42 135	911 200	428 417
<i>Paroo</i>	3 440 693	-134 939	3 305 754	1 126 196	-27 112	1 099 084	4 404 838	2 456 404
<i>Pormpuraaw</i>	1 011 979	-32 814	979 165	302 433	-7 279	295 154	1 274 319	611 842
<i>Quilpie</i>	3 576 150	-130 832	3 445 318	1 067 543	-25 702	1 041 841	4 487 159	2 369 270
<i>Redland</i>	2 910 053	-106 853	2 803 200	2 026 547	-48 749	1 977 798	4 780 998	2 521 929
<i>Richmond</i>	2 872 680	-93 147	2 779 533	726 844	-17 501	709 343	3 488 876	1 669 965
<i>Rockhampton</i>	5 961 523	-247 009	5 714 514	2 957 053	-71 332	2 885 721	8 600 235	4 955 375
<i>Scenic Rim</i>	1 897 951	-78 639	1 819 312	1 318 455	-30 743	1 287 712	3 107 024	1 747 475
<i>Somerset</i>	2 054 865	-79 682	1 975 183	1 199 247	-28 400	1 170 847	3 146 030	1 712 492
<i>South Burnett</i>	5 612 652	-232 554	5 380 098	2 039 267	-49 178	1 990 089	7 370 187	4 285 244
<i>Southern Downs</i>	5 709 518	-236 561	5 472 957	1 937 548	-46 765	1 890 783	7 363 740	4 290 151
<i>Sunshine Coast</i>	6 731 676	-247 590	6 484 086	5 335 926	-128 734	5 207 192	11 691 278	6 177 157
<i>Tablelands</i>	6 501 145	-269 368	6 231 777	2 619 017	-63 381	2 555 636	8 787 413	5 099 311
<i>Toowoomba</i>	10 517 473	-420 277	10 097 196	5 691 891	-137 204	5 554 687	15 651 883	8 766 214
<i>Torres</i>	2 882 624	-103 239	2 779 385	95 907	-1 975	93 932	2 873 317	1 482 541
<i>Torres Strait Island</i>	9 307 139	-301 783	9 005 356	242 399	-4 787	237 612	9 242 968	4 312 836
<i>Townsville</i>	4 440 504	-174 911	4 265 593	2 797 728	-66 610	2 731 118	6 996 711	3 849 360
<i>Western Downs</i>	14 104 874	-512 281	13 592 593	4 216 668	-101 507	4 115 161	17 707 754	9 295 453
<i>Whitsunday</i>	3 141 062	-117 129	3 023 933	1 319 350	-31 214	1 288 136	4 312 069	2 294 583
<i>Winton</i>	4 046 349	-139 744	3 906 605	1 310 421	-32 075	1 278 346	5 184 951	2 628 393
<i>Woorabinda</i>	381 828	-12 381	369 447	51 960	-1 247	50 713	420 160	199 145
<i>Wujal Wujal</i>	349 997	-11 349	338 648	14 076	-338	13 738	352 386	165 526
<i>Yarrabah</i>	659 476	-21 383	638 093	53 954	-1 306	52 648	690 741	326 030

Appendix 2 - History of the commission and the Financial Assistance Grant in Queensland

The commission was established in 1977 following the enactment of Queensland's *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 *Local Government (Personal Income Tax Sharing) Act 1976* (Commonwealth).

The *Local Government (Financial Assistance) Act 1986* (Commonwealth) came into force on 1 July 1986. It replaced the *Local Government (Personal Income Tax Sharing) Act 1976* (Commonwealth). 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 Australian Government minister for approval.

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

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

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

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

- General Purpose Grant
- Identified Road Grant.

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*.

From 1 July 2010, the *Local Government Act 1993* was replaced by the *Local Government Act 2009*. The commission's statutory powers now come under the *Local Government Act 2009* and the Local Government (Finance, Plans and Reporting) Regulation 2010.

1. The commission is a body that is created under this Act to perform the responsibilities of a local government grants commission under the *Local Government (Financial Assistance) Act 1995*.
2. The Commission and the Minister for Local Government must comply with the *Local Government (Financial Assistance) Act 1995* (Commonwealth).

Appendix 3—Data used in grant calculation for 2012-13

Local government	Number of properties (2010)	Value of properties (\$) 10 year average	Estimated residential population 2011	Road length (km)		
				Rural	Urban	Total
<i>Aurukun</i>	-	-	1 203	165	19	184
<i>Balonne</i>	2 169	239 643 980	4 847	2 274	45	2 319
<i>Banana</i>	6 425	729 026 546	15 593	3 808	137	3 945
<i>Barcaldine</i>	1 739	273 110 414	3 416	3 117	58	3 175
<i>Barcoo</i>	184	36 846 932	344	1 751	17	1 768
<i>Blackall-Tambo</i>	1 158	201 409 399	2 084	1 803	46	1 849
<i>Boulia</i>	157	37 112 213	471	1 310	11	1 321
<i>Brisbane</i>	318 123	80 179 179 938	1 079 392	-	5 643	5 643
<i>Bulloo</i>	174	25 349 184	377	2 055	33	2 088
<i>Bundaberg</i>	39 758	2 852 824 724	97 762	2 599	602	3 201
<i>Burdekin</i>	8 173	618 108 391	18 535	1 047	158	1 205
<i>Burke</i>	139	28 201 767	566	1 181	10	1 191
<i>Cairns</i>	53 410	6 952 892 826	170 586	650	1 024	1 674
<i>Carpentaria</i>	728	79 977 434	2 140	1 739	41	1 780
<i>Cassowary Coast</i>	14 474	1 249 810 063	31 263	1 022	188	1 210
<i>Central Highlands</i>	10 844	1 613 823 147	31 784	4 335	343	4 678
<i>Charters Towers</i>	5 248	392 558 049	12 978	4 136	145	4 282
<i>Cherbourg</i>	-	-	1 303	52	18	70
<i>Cloncurry</i>	1 148	73 951 893	3 428	1 750	86	1 836
<i>Cook</i>	1 974	176 600 986	4 222	2 614	45	2 659
<i>Croydon</i>	129	16 952 564	270	1 053	35	1 088
<i>Diamantina</i>	145	22 876 880	326	1 015	24	1 040
<i>Doomadgee</i>	-	-	1 298	98	15	113
<i>Etheridge</i>	421	71 063 861	931	1 729	52	1 781
<i>Flinders</i>	985	148 303 341	1 810	2 242	35	2 277
<i>Fraser Coast</i>	43 885	3 547 976 709	103 358	3 201	702	3 903
<i>Gladstone</i>	24 613	1 977 547 577	62 319	2 126	433	2 559
<i>Gold Coast</i>	132 609	36 799 170 575	536 480	831	2 455	3 286
<i>Goondiwindi</i>	4 870	411 589 881	11 437	2 339	137	2 476
<i>Gympie</i>	22 793	1 647 651 856	50 011	1 958	317	2 275
<i>Hinchinbrook</i>	6 411	428 634 968	12 258	592	91	683
<i>Hope Vale</i>	-	-	858	100	22	122
<i>Ipswich</i>	58 894	5 108 132 536	172 738	512	1 063	1 575
<i>Isaac</i>	8 289	1 158 012 268	22 956	3 057	192	3 249
<i>Kowanyama</i>	-	-	1 207	345	8	352
<i>Lockhart River</i>	-	-	640	258	65	323
<i>Lockyer Valley</i>	15 234	928 232 330	37 367	1 074	354	1 428

Local government	Number of properties (2010)	Value of properties (\$) 10 year average	Estimated residential population 2011	Road length (km)		
				Rural	Urban	Total
Logan	85 327	11 388 323 677	287 472	829	1 218	2 047
Longreach	1 853	213 304 857	4 384	2 953	78	3 031
Mackay	41 102	4 675 268 808	121 072	1 824	604	2 428
Mapoon	-	-	270	20	15	35
Maranoa	6 258	753 381 887	13 422	5 047	257	5 304
Mckinlay	467	124 120 752	951	1 950	28	1 978
Moreton Bay	128 235	16 378 391 414	389 684	1 367	2 014	3 381
Mornington	-	-	1 109	226	12	238
Mount Isa	6 228	267 062 950	22 091	1 872	161	2 033
Murweh	2 241	110 236 778	4 930	2 684	75	2 759
Napranum	-	-	968	48	15	63
North Burnett	6 003	340 670 047	10 832	4 801	123	4 924
Northern Peninsula Area	-	-	2 441	332	31	363
Palm Island	-	-	2 258	18	21	39
Paroo	1 040	56 912 838	1 957	2 097	39	2 136
Pormpuraaw	-	-	708	550	20	570
Quilpie	582	29 088 181	1 034	2 001	40	2 041
Redland	56 030	8 272 044 657	144 936	297	749	1 046
Richmond	436	93 042 466	938	1 372	13	1 385
Rockhampton	44 771	3 223 837 653	116 722	2 525	876	3 401
Scenic Rim	16 534	2 177 016 302	38 617	1 562	220	1 782
Somerset	10 671	888 184 801	23 137	1 727	131	1 858
South Burnett	16 647	666 639 554	33 406	3 039	238	3 277
Southern Downs	17 027	797 352 807	36 367	2 773	249	3 022
Sunshine Coast	111 722	20 882 830 787	335 273	2 146	1 525	3 671
Tablelands	20 229	1 549 003 238	47 282	3 757	365	4 122
Toowoomba	60 801	5 041 869 369	163 936	5 709	2 039	7 748
Torres	556	63 247 530	3 700	93	19	112
Torres Strait	-	-	5 035	300	68	368
Townsville	61 153	5 422 595 558	189 931	577	1 068	1 645
Western Downs	16 889	1 297 168 925	32 831	7 175	318	7 493
Whitsunday	13 553	1 609 152 661	35 065	1 635	219	1 854
Winton	745	123 662 372	1 430	2 483	19	2 502
Woorabinda	-	-	1 033	69	11	80
Wujal Wujal	-	-	363	15	5	20
Yarrabah	-	-	2 739	37	13	50

Appendix 4—Cost adjustors—by definition for 2012-13

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography	Location
<i>Aurukun</i>	1.73	1.45	1.20	1.02	1.04	1.94	1.93
<i>Balonne</i>	1.47	1.08	1.15	1.05	1.01	1.21	1.68
<i>Banana</i>	1.26	1.02	1.15	1.05	1.00	1.07	1.20
<i>Barcaldine</i>	1.53	1.03	1.14	1.07	1.00	1.12	1.84
<i>Barcoo</i>	1.96	1.04	1.13	1.06	1.00	1.10	1.99
<i>Blackall-Tambo</i>	1.62	1.02	1.11	1.08	1.00	1.06	1.85
<i>Boulia</i>	1.90	1.12	1.12	1.02	1.01	1.17	1.90
<i>Brisbane</i>	1.00	1.01	1.11	1.05	1.00	1.00	1.00
<i>Bulloo</i>	1.94	1.06	1.11	1.05	1.01	1.08	1.95
<i>Bundaberg</i>	1.00	1.01	1.12	1.08	1.00	1.08	1.12
<i>Burdekin</i>	1.22	1.03	1.13	1.08	1.00	1.12	1.17
<i>Burke</i>	1.86	1.15	1.09	1.03	1.01	1.21	1.92
<i>Cairns</i>	1.00	1.04	1.12	1.04	1.00	1.06	1.00
<i>Carpentaria</i>	1.62	1.21	1.14	1.05	1.02	1.43	1.94
<i>Cassowary Coast</i>	1.13	1.04	1.13	1.07	1.00	1.13	1.17
<i>Central Highlands</i>	1.12	1.02	1.14	1.02	1.00	1.01	1.60
<i>Charters Towers</i>	1.29	1.04	1.15	1.06	1.00	1.15	1.25
<i>Cherbourg</i>	1.71	1.44	1.22	1.01	1.05	1.97	1.34
<i>Cloncurry</i>	1.53	1.12	1.15	1.03	1.01	1.25	1.75
<i>Cook</i>	1.50	1.08	1.11	1.04	1.01	1.12	1.90
<i>Croydon</i>	2.00	1.16	1.15	1.02	1.02	1.29	1.94
<i>Diamantina</i>	1.97	1.13	1.12	1.04	1.01	1.24	1.99
<i>Doomadgee</i>	1.71	1.45	1.23	1.01	1.04	1.98	1.86
<i>Etheridge</i>	1.77	1.01	1.12	1.07	1.00	1.04	1.88
<i>Flinders</i>	1.65	1.05	1.15	1.06	1.00	1.15	1.82
<i>Fraser Coast</i>	1.00	1.01	1.11	1.09	1.00	1.07	1.12
<i>Gladstone</i>	1.00	1.02	1.14	1.04	1.00	1.03	1.25
<i>Gold Coast</i>	1.00	1.01	1.11	1.06	1.00	1.01	1.00
<i>Goondiwindi</i>	1.31	1.02	1.13	1.07	1.00	1.08	1.52
<i>Gympie</i>	1.04	1.01	1.12	1.07	1.00	1.05	1.15
<i>Hinchinbrook</i>	1.30	1.03	1.13	1.10	1.00	1.17	1.17
<i>Hope Vale</i>	1.79	1.46	1.17	1.03	1.05	1.93	1.86
<i>Ipswich</i>	1.00	1.02	1.13	1.04	1.00	1.03	1.00
<i>Isaac</i>	1.18	1.01	1.15	1.02	1.00	1.00	1.53
<i>Kowanyama</i>	1.73	1.44	1.17	1.02	1.04	1.87	1.98
<i>Lockhart River</i>	1.84	1.42	1.21	1.01	1.04	1.89	1.99
<i>Lockyer Valley</i>	1.09	1.01	1.13	1.05	1.00	1.04	1.17
<i>Logan</i>	1.00	1.01	1.14	1.04	1.00	1.03	1.00
<i>Longreach</i>	1.49	1.02	1.14	1.06	1.00	1.09	1.90

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography	Location
<i>Mackay</i>	1.00	1.02	1.13	1.05	1.00	1.04	1.00
<i>Mapoon</i>	2.00	1.40	1.19	1.03	1.04	1.87	1.89
<i>Maranoa</i>	1.28	1.04	1.14	1.06	1.00	1.12	1.63
<i>McKinlay</i>	1.77	1.03	1.11	1.05	1.00	1.04	1.90
<i>Moreton Bay</i>	1.00	1.01	1.13	1.05	1.00	1.03	1.00
<i>Mornington</i>	1.74	1.47	1.19	1.03	1.05	1.98	2.00
<i>Mount Isa</i>	1.19	1.09	1.16	1.03	1.01	1.19	1.76
<i>Murweh</i>	1.47	1.06	1.14	1.06	1.01	1.16	1.81
<i>Napranum</i>	1.77	1.45	1.20	1.02	1.04	1.94	1.87
<i>North Burnett</i>	1.32	1.03	1.12	1.09	1.00	1.12	1.45
<i>Northern Peninsula Area</i>	1.60	1.41	1.21	1.02	1.04	1.89	3.00
<i>Palm Island</i>	1.61	1.46	1.21	1.01	1.04	1.97	1.64
<i>Paroo</i>	1.64	1.16	1.13	1.07	1.01	1.35	1.85
<i>Pormpuraaw</i>	1.82	1.42	1.16	1.02	1.04	1.83	1.99
<i>Quilpie</i>	1.75	1.05	1.12	1.07	1.00	1.12	1.95
<i>Redland</i>	1.00	1.01	1.13	1.06	1.00	1.04	1.00
<i>Richmond</i>	1.77	1.04	1.15	1.05	1.00	1.11	1.94
<i>Rockhampton</i>	1.00	1.03	1.14	1.06	1.00	1.10	1.00
<i>Scenic Rim</i>	1.09	1.01	1.14	1.05	1.00	1.05	1.17
<i>Somerset</i>	1.18	1.01	1.12	1.06	1.00	1.03	1.17
<i>South Burnett</i>	1.12	1.02	1.13	1.07	1.00	1.09	1.33
<i>Southern Downs</i>	1.10	1.01	1.13	1.08	1.00	1.09	1.17
<i>Sunshine Coast</i>	1.00	1.01	1.12	1.07	1.00	1.04	1.00
<i>Tablelands</i>	1.05	1.05	1.13	1.07	1.00	1.13	1.52
<i>Toowoomba</i>	1.00	1.01	1.14	1.06	1.00	1.07	1.17
<i>Torres</i>	1.52	1.35	1.19	1.03	1.03	1.76	3.00
<i>Torres Strait Island</i>	1.46	1.42	1.21	1.02	1.04	1.90	4.50
<i>Townsville</i>	1.00	1.03	1.13	1.04	1.00	1.04	1.00
<i>Western Downs</i>	1.12	1.02	1.13	1.06	1.00	1.08	1.25
<i>Whitsunday</i>	1.11	1.02	1.11	1.05	1.00	1.01	1.50
<i>Winton</i>	1.69	1.05	1.12	1.08	1.00	1.15	1.93
<i>Woorabinda</i>	1.75	1.44	1.21	1.02	1.04	1.93	1.46
<i>Wujal Wujal</i>	1.95	1.43	1.18	1.01	1.05	1.87	1.86
<i>Yarrabah</i>	1.57	1.46	1.22	1.01	1.05	2.00	1.36

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