

Annual Report 2014

Queensland Local Government Grants Commission



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**Queensland Local
Government Grants Commission**

20 November 2014

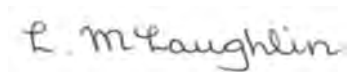
The Honourable David Crisafulli MP
Minister for Local Government, Community Recovery and Resilience
Level 18 Mineral House
41 George Street
Brisbane QLD 4000

Dear Minister

On 11 August 2014 the Deputy Prime Minister and Minister for Infrastructure and Regional Development, the Honourable Warren Truss MP, approved the allocation of the 2014-15 Financial Assistance Grant, as put forward by the Queensland Local Government Grants Commission.

This Report contains details of the distribution methodology for the Grant and the outcomes for Queensland's 77 local governments. Additionally, it details other Commission activities over the previous year, including the Commission's council visitation program.

Yours sincerely



Lynette McLaughlin
Chairperson
Queensland Local Government Grants Commission

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Highlights

The Queensland Local Government Grants Commission Report for 2013-14 provides a summary of the commission's activities for the year, particularly the allocation of the 2014-15 Financial Assistance Grant. The following are some of the highlights of the year.

Financial Assistance Grant Allocation 2014-15

The commission determined the allocations for the total cash grant for the financial year 2014-15 totalling \$453.1 million. Financial Assistance Grant funds are paid as untied grants under the provisions of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

Unlike previous years, no forward payment was made prior to the 2014-15 financial year, bringing the Grant back into alignment with the year for which it was intended.

Road audits

The road data audit program continued for its fifth year, completing eleven audits for inclusion in the 2014-15 calculation. Importantly, this includes audits in the eight councils affected by de-amalgamation, establishing quality base data for future allocations. The program continues to provide improvements to the quality of data used to calculate both components of the Financial Assistance Grant.

Number of commission meetings

The Commission held 5 formal meetings during the year, in addition to 15 council visits.

Calculation

For the first time, the methodology was expanded to accommodate the new 77 council structure which was adopted in Queensland. From 2014-15, the eight de-amalgamating and continuing councils will be treated as all other councils and will be assessed on their own data, with no reference to the former council relationship. No other changes were made to the methodology.

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 Regulation 2012*, which state:

- 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 2012. The members of the commission during 2013-14 were:

Chair

Ms Lynette McLaughlin

Former Mayor, Burdekin Shire Council

Ms McLaughlin was Mayor from 2004 to 2012 and Councillor from 1994 to 2000. Ms McLaughlin is a Board Member of Townsville Hospital and Health Service, James Cook University Council and the Queensland Reconstruction Authority. 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 commenced her first term appointment to the commission in 2010.

Deputy Chair

Mr Stephen Johnston

Deputy Director-General, Department of Local Government, Community Recovery and Resilience.

Mr Johnston has extensive local government experience in New South Wales and Queensland, including Chief Executive Officer of Isis Shire Council. He was the National Chief Executive Officer of the Planning Institute of Australia from 2009 to 2010.

He has a Bachelor of Business degree (with a major in Local Government), a Graduate Diploma in Local Government, an MBA and a Master of Local Government and Environmental Law.

Members

Ms Joy Leishman

Former Mayor, Caboolture Shire Council

Ms Leishman was Mayor from 2000 to 2008 and Councillor from 1985 to 1991.

She is a Co-Founder and Director of an Australian based manufacturing company and has extensive experience on government and community boards and committees.

Mr Brendan McNamara

Former Mayor, Flinders Shire Council

Mr McNamara was Mayor from 1997 to 2012 and Councillor from 1991 to 1997. He is a former Director and Treasurer of the Local Government Association of Queensland and was the Vice President of the North Queensland Local Government Association. He has also served on state government advisory committees. In partnership with his wife, he operates a 14,000ha sheep and cattle property 87 kilometres south of Hughenden. In an earlier career Brendan qualified and worked as an accountant in Townsville.

Mr John Rauber PSM

Former Chief Executive Officer, Moreton Bay Regional Council

Mr Rauber was Chief Executive Officer from 2008 to 2012 and previously held Director and Senior Managerial positions with the former Pine Rivers Shire Council in a local government career spanning almost 40 years. As well, he has experience in the private sector, has tertiary qualifications in Construction Management and a Diploma from the Australian Institute of Company Directors

Mr Kevin Wormald

Former Chief Executive Officer, Wujal Wujal Aboriginal Shire Council

Mr Wormald was Chief Executive Officer from 2009 to 2012 as well as being appointed to the Gladstone City Council from 1993 to 2004. From 2004 to 2009 he held various leadership positions in Queensland councils and his service to the sector spans over 50 years. He is a Fellow of the Local Government Managers Australia.

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 2013-14 financial year, reimbursement of daily meeting and special assignment fees, approved by the Governor in Council to all members of the commission, is listed below.

Remuneration of Commission members	2013-14
Lyn McLaughlin	\$7,809
Joy Leishman	\$4,412
Kevin Wormald	\$2,982
Brendan McNamara	\$1,949
John Rauber	\$2,188
Total	\$19,340

Commission support staff

A number of staff from the Department of Local Government, Community Recovery and Resilience supported the commission during the year.

The Executive Officer of the commission was: Bill Gilmore.

Departmental officers were: Michael Meehan, Principal Program Officer, and Peter Fletcher, Senior Project Officer.

Importantly, all funds allocated by the Commonwealth Government as Financial Assistance Grants 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, Community Recovery and Resilience
- Commonwealth Department of Infrastructure and Regional Development
- Australian Bureau of Statistics
- Department of Transport and Main Roads
- Department of Natural Resources and Mines
- Local Government Association of Queensland
- Government Statistician (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

There was no National Conference held in 2013-14.

2 The 2013-14 year in review

Road audits

The road data audit program continued for its fifth year with eleven road audits being completed:

Cairns Regional Council	Charters Towers Regional Council	Cherbourg Aboriginal Shire Council
Douglas Shire Council	Livingstone Shire Council	Mareeba Shire Council
Noosa Shire Council	Palm Island Aboriginal Shire Council	Sunshine Coast Regional Council
Rockhampton Regional Council	Tablelands 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). This year's process included all eight councils that were affected by de-amalgamation. This is in order to establish high quality baseline data for the 2014-15 FAG and future allocations.

Council visits

In the 2013-14 year, the commission visited the following councils:

Barcaldine Regional Council	Barcoo Shire Council	Blackall-Tambo Regional Council
Boulia Shire Council	Cherbourg Aboriginal Shire Council	Cloncurry Shire Council
Diamantina Shire Council	Gympie Regional Council	Isaac Regional Council
Mackay Regional Council	Scenic Rim Regional Council	South Burnett Regional Council
Whitsunday Regional Council	Winton Shire Council	Longreach Regional Council

The council visit program provides an opportunity to explain the role of the commission and the methodology process. The program provides elected representatives and council executive staff the opportunity to present direct feedback to the commission including issues facing 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 any legitimate council activity. The national principles relating to the allocation of General Purpose Grant, payable under section 9 of the *Local Government (Financial Assistance) Act 1995* (Commonwealth) (the Act) among local governing bodies are:

Horizontal fiscal equalisation

The General Purpose Grant will be allocated to local governing bodies, as far as practicable, on a 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 the 2014-15 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
- Noosa Shire Council
- Redland City Council
- Sunshine Coast Regional Council.

Other grant support

Other relevant grant support provided to all 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 road needs, relevant considerations include length, type and usage of roads in each local governing area.

Grant processes

The following should be noted with regard to the annual Financial Assistance Grant allocation:

- **Data collection**

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

Some specific data items used in the methodology are sourced directly from local governments through the Consolidated Data Collection which is due annually near the end of November. This data is also used by the Department of Local Government, Community Recovery and Resilience 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. Additionally, data such as population and property valuations will vary annually for each council. For this reason, Financial Assistance Grant outcomes are not fixed and will change each year. Councils should therefore forecast budgets with caution in this regard.

2.2 Grant funding 2014-15

For 2014-15, Queensland's cash Financial Assistance Grant allocation is:

- \$320,607,800 for the General Purpose Grant
- \$132,532,773 for the Identified Road Grant.

Therefore, Queensland's total cash Financial Assistance Grant funding allocation for 2014-15 is \$453,140,573. The total funding for Australia is \$2,301,474,627.

Both components of the Financial Assistance Grant provide untied funding to Queensland local governing bodies. Relative allocations for all states and territories are detailed in Diagram 1.

Note the above figures include the Commonwealth 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 2013-14 grant, as applied to the 2014-15 grant, are \$1,672,585 and \$735,637 for the General Purpose Grant and Identified Road Grant respectively.

In the Commonwealth Budget released on 13 May 2014, it was released that the Financial Assistance Grant would not be indexed for CPI or population growth for a period of three years, starting in 2014-15. When indexing is re-introduced in 2017-18, it will be indexed to

2013-14 amounts. The commission considered this carefully in its deliberations, bearing in mind that the impact of this pause on councils will increase in the future two years it is in place.

Diagram 1—National distribution of the 2014-15 total cash grant pool (General Purpose Grant and Identified Road Grant)

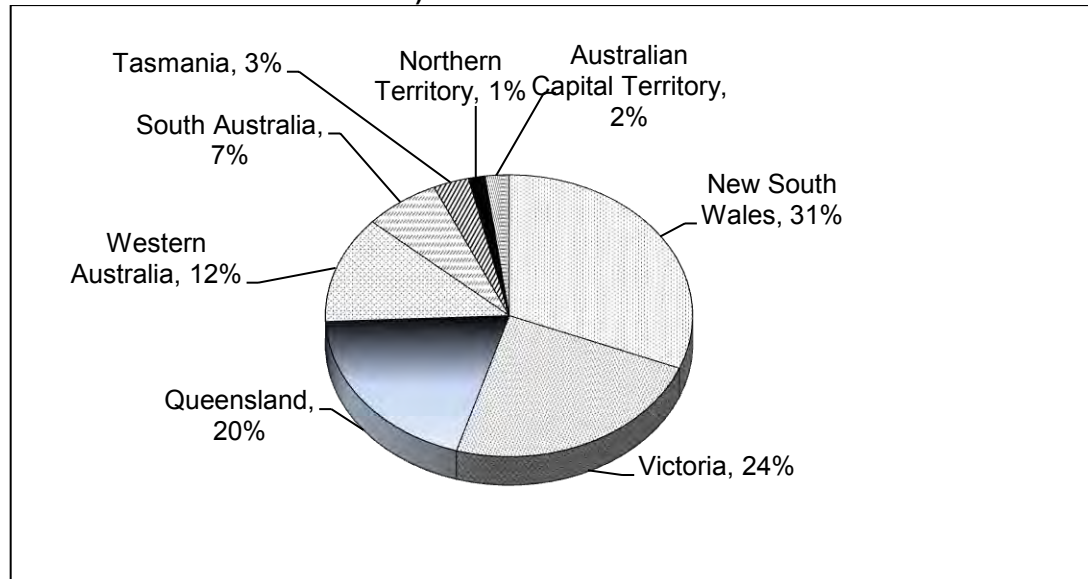
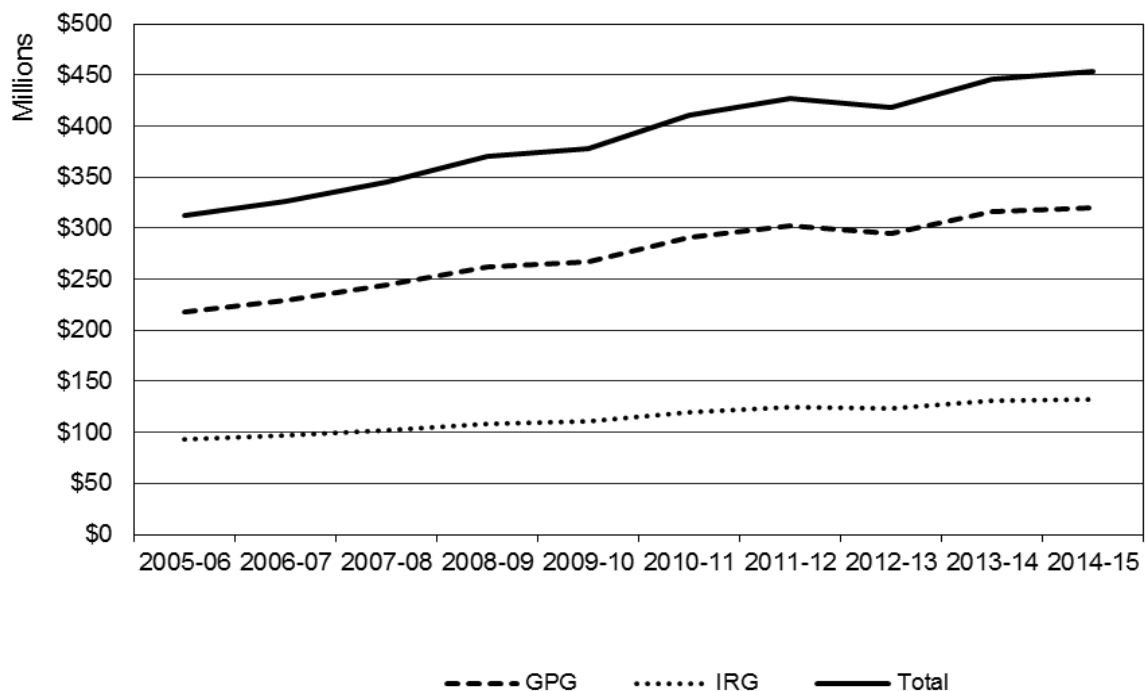


Diagram 2—Queensland’s historical Financial Assistance Grant allocation (General Purpose Grant and Identified Road Grant)



2.3 General Purpose Grant methodology

In 2014-15, the methodology was unchanged, except for the addition of the four de-amalgamating councils and the alteration of data for the continuing councils. No other aspect of the methodology was changed from 2013-14.

2.3.1 Assessing revenue raising capacity

Table 1 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: \$0.010
Garbage charges	Number of bins serviced	\$418.55 per bin serviced
Fees and charges	Population	\$358.68 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 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 2014-15, the average per bin is \$418.55.

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 2014-15 is \$358.68

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 2014-15 and the cost adjustors that are applied to the category.

Table 2—Summary of expenditure assessment in the methodology

Expenditure category	2014-15 unit of measure	Cost adjustors applied (see below)				
		Location	Demography - Indigenous	Demography - age	Demography - Indigenous/age	Scale
Administration	Actual remuneration category + \$405.93 per capita + \$422.38 per property / \$135.31 per capita (Indigenous councils)	✓				✓
Public order and safety	\$29.87 per capita	✓	✓	✓	✓	✓
Education, health, welfare and housing	\$26.26 per capita	✓	✓	✓	✓	✓
Garbage and recycling	\$280.91 per bin / \$93.54 per capita (Indigenous councils)	✓				✓
Community amenities, recreation, culture and libraries	\$179.60 per capita	✓	✓	✓	✓	✓
Building control and town planning	\$217.97 per residential property / \$67.61 per capita (Indigenous councils)	✓				✓
Business and industry development	\$49.42 per capita	✓				✓
Environment	\$116.36 per residential property / \$38.75 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 (\$405.93 per capita (75 per cent) for 2014-15).
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 (\$422.38 per property (25 per cent) for 2014-15). 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 2014-15, the amount for each council is \$29.87 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 2014-15, the amount for each council is \$26.26 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 2014-15, the amounts for each council are \$280.91 per bin serviced and \$93.54 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 2014-15, the amount for each council is \$179.60 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 properties. For 2014-15, the amounts for each council are \$217.97 per residential property and \$67.61 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 2014-15, the amount for each council is \$49.42 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 2014-15, the environment amounts for each council are \$116.36 per residential property and \$38.75 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	\$294	0%	25%	0%	0%	0%	5%	10%	2%	5%	0%
	<40	\$588	0%	20%	0%	0%	0%	5%	10%	2%	5%	0%
	40–150	\$2,812	0%	20%	0%	10%	10%	5%	10%	2%	5%	0%
	150–250	\$5,110	-10%	15%	-5%	10%	10%	2.5%	5%	2%	5%	10%
	250–1000	\$7,216	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	1,000–3,000	\$9,136	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	>3000	\$12,583	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
Urban Roads	<500	\$10,053	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	500–1,000	\$15,634	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	1,000–5,000	\$24,853	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	5,000–10,000	\$45,079	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	>10,000	\$77,046	-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). Average maintenance costs are also applied to areas of bridges, floodways and culverts (Table 5). 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 2014-15 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

Table 5—Assessment amounts for other road structures

Bridges & Hydraulics	
Area of Bridges (m2): Timber	\$11
Area of Bridges (m2): Concrete	\$11
Area of Bridges (m2): Other	\$8
Number of Minor Culverts (<6m)	\$54
Number of Major Culverts (>6m)	\$324
Area of Floodways (m2)	\$0.45

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 2014-15 General Purpose Grant calculation, the overall assessed expenditure figure used was \$7.22 billion, while the equivalent assessed revenue amount was \$5.47 billion. After each council was allocated the minimum grant, some \$223.25 million of the General Purpose Grant funding pool remained unallocated to meet a \$1.75 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 2012-13 data, there were 153,206 km of council-controlled roads in Queensland. Estimated residential population data supplied by the Australian Bureau of Statistics in 2013 indicated that Queensland's population (excluding Weipa) was 4,653,008.

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

$$\{[0.6285 \times (1000 / 153,206)] + [0.3715 \times (2000 / 4,653,008)]\} \times \$131,797,136 = \$561,720.$$

For the 2014-15 Identified Road Grant, the amounts per kilometre of road and per capita are \$540.67 and \$10.52 respectively. Note that final amounts will vary slightly, in line with the Commonwealth Government's annual cash adjustment (see below).

Note that 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 Commonwealth Government makes a retrospective cash adjustment to each state's funding pool which is applied to the coming year's grant. In July 2014, 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—2014-15 Financial Assistance Grant outcomes

Council	General Purpose Grant			Identified Road Grant			Total Cash Financial Assistance Grant 2014-15
	2014-15 Entitlement	2013-14 CPI/Population Cash Adjustment	Total Cash GPG 2014-15	2014-15 Entitlement	2013-14 CPI/Population Cash Adjustment	Total Cash IRG 2014-15	
Aurukun	1,827,157	10,884	1,838,041	60,474	641	61,115	1,899,156
Balonne	3,372,251	17,963	3,390,214	1,305,166	7,285	1,312,451	4,702,665
Banana	5,609,941	29,883	5,639,824	2,292,783	12,794	2,305,577	7,945,401
Barcaldine	4,914,340	26,178	4,940,518	1,751,368	9,773	1,761,141	6,701,659
Barcoo	2,833,192	15,092	2,848,284	904,542	5,354	909,896	3,758,180
Blackall-Tambo	2,769,485	14,753	2,784,238	1,018,645	5,677	1,024,322	3,808,560
Boulia	2,154,567	11,477	2,166,044	723,734	4,038	727,772	2,893,816
Brisbane	23,260,866	119,806	23,380,672	14,966,571	83,412	15,049,983	38,430,655
Bulloo	4,623,027	23,192	4,646,219	1,073,145	6,034	1,079,179	5,725,398
Bundaberg	4,971,756	26,484	4,998,240	2,609,197	14,605	2,623,802	7,622,042
Burdekin	2,436,045	12,976	2,449,021	806,187	4,515	810,702	3,259,723
Burke	2,436,286	12,978	2,449,264	391,329	2,184	393,513	2,842,777
Cairns	3,230,797	16,624	3,247,421	2,362,782	13,331	2,376,113	5,623,534
Carpentaria	3,767,458	20,069	3,787,527	964,673	5,502	970,175	4,757,702
Cassowary Coast	2,185,491	11,642	2,197,133	930,709	5,228	935,937	3,133,070
Central Highlands	6,015,446	32,043	6,047,489	2,863,782	15,965	2,879,747	8,927,236
Charters Towers	4,318,846	23,006	4,341,852	2,308,069	13,438	2,321,507	6,663,359
Cherbourg	498,504	2,501	501,005	51,377	287	51,664	552,669
Cloncurry	4,251,325	22,591	4,273,916	885,265	4,903	890,168	5,164,084
Cook	6,996,157	37,268	7,033,425	1,492,987	8,341	1,501,328	8,534,753
Croydon	2,704,000	13,565	2,717,565	591,608	3,300	594,908	3,312,473
Diamantina	2,239,485	11,635	2,251,120	623,731	3,151	626,882	2,878,002
Doomadgee	1,125,101	5,961	1,131,062	75,635	425	76,060	1,207,122

Council	General Purpose Grant			Identified Road Grant			Total Cash Financial Assistance Grant 2014-15
	2014-15 Entitlement	2013-14 CPI/Population Cash Adjustment	Total Cash GPG 2014-15	2014-15 Entitlement	2013-14 CPI/Population Cash Adjustment	Total Cash IRG 2014-15	
Douglas	1,010,368	6,001	1,016,369	322,478	1,947	324,425	1,340,794
Etheridge	3,526,809	17,692	3,544,501	957,948	5,426	963,374	4,507,875
Flinders	4,608,671	23,120	4,631,791	1,096,197	6,087	1,102,284	5,734,075
Fraser Coast	4,312,351	22,971	4,335,322	3,073,084	17,327	3,090,411	7,425,733
Gladstone	5,578,345	29,715	5,608,060	2,071,088	11,375	2,082,463	7,690,523
Gold Coast	11,059,774	56,637	11,116,411	7,823,274	41,850	7,865,124	18,981,535
Goondiwindi	4,308,157	22,949	4,331,106	1,454,179	8,112	1,462,291	5,793,397
Gympie	3,457,446	18,417	3,475,863	1,740,908	9,701	1,750,609	5,226,472
Hinchinbrook	1,514,279	8,066	1,522,345	497,782	2,799	500,581	2,022,926
Hope Vale	879,099	4,410	883,509	73,539	412	73,951	957,460
Ipswich	3,765,218	19,145	3,784,363	2,812,349	15,510	2,827,859	6,612,222
Isaac	3,036,711	16,176	3,052,887	2,011,990	11,215	2,023,205	5,076,092
Kowanyama	1,298,407	6,916	1,305,323	202,288	1,132	203,420	1,508,743
Livingstone	2,622,579	15,104	2,637,683	1,139,614	6,514	1,146,128	3,783,811
Lockhart River	1,388,701	6,966	1,395,667	185,601	1,036	186,637	1,582,304
Lockyer Valley	2,930,477	15,610	2,946,087	1,168,242	6,484	1,174,726	4,120,813
Logan	6,182,665	31,672	6,214,337	4,387,872	24,351	4,412,223	10,626,560
Longreach	6077865	32376	6110241	1683888	9,401	1693289	7803530
Mackay	3780685	20139	3800824	2618752	14,358	2633110	6433934
Mapoon	976341	5201	981542	21953	123	22076	1003618
Maranoa	12644062	63430	12707492	3318250	18,496	3336746	16044238
Mareeba	4,814,066	29,820	4,843,886	1,469,981	7,855	1,477,836	6,321,722
McKinlay	4,267,277	21,407	4,288,684	1,080,809	6,030	1,086,839	5,375,523
Moreton Bay	8,408,565	43,122	8,451,687	6,208,143	34,375	6,242,518	14,694,205
Mornington	1,364,067	7,266	1,371,333	141,448	793	142,241	1,513,574
Mount Isa	4,011,286	20,123	4,031,409	1,338,826	7,493	1,346,319	5,377,728
Murweh	5,020,649	26,744	5,047,393	1,541,248	8,675	1,549,923	6,597,316

Council	General Purpose Grant			Identified Road Grant			Total Cash Financial Assistance Grant 2014-15
	2014-15 Entitlement	2013-14 CPI/Population Cash Adjustment	Total Cash GPG 2014-15	2014-15 Entitlement	2013-14 CPI/Population Cash Adjustment	Total Cash IRG 2014-15	
Napranum	950,180	4,767	954,947	102,345	573	102,918	1,057,865
Noosa	1,083,422	5,905	1,089,327	1,024,779	6,665	1,031,444	2,120,771
North Burnett	8,388,840	44,686	8,433,526	2,342,954	15,489	2,358,443	10,791,969
Northern Peninsula Area	3,461,240	18,438	3,479,678	222,948	1,249	224,197	3,703,875
Palm Island	1,063,905	5,337	1,069,242	47,810	277	48,087	1,117,329
Paroo	3,435,139	18,092	3,453,231	1,254,313	6,559	1,260,872	4,714,103
Pormpuraaw	1,198,689	6,013	1,204,702	313,735	1,763	315,498	1,520,200
Quilpie	3,592,079	19,134	3,611,213	1,113,796	6,216	1,120,012	4,731,225
Redland	3,031,771	15,691	3,047,462	2,121,827	11,863	2,133,690	5,181,152
Richmond	3,227,947	16,193	3,244,140	686,858	3,990	690,848	3,934,988
Rockhampton	4,975,026	28,639	5,003,665	1,946,467	10,977	1,957,444	6,961,109
Scenic Rim	1,667,375	8,882	1,676,257	1,373,978	7,634	1,381,612	3,057,869
Somerset	2,176,082	11,592	2,187,674	1,271,725	7,093	1,278,818	3,466,492
South Burnett	4,950,357	26,370	4,976,727	2,115,162	11,810	2,126,972	7,103,699
Southern Downs	4,984,409	26,551	5,010,960	2,024,763	11,254	2,036,017	7,046,977
Sunshine Coast	5,712,663	29,395	5,742,058	4,529,593	24,202	4,553,795	10,295,853
Tablelands	3,988,230	13,104	4,001,334	1,264,021	7,612	1,271,633	5,272,967
Toowoomba	10,172,256	54,187	10,226,443	6,030,356	32,756	6,063,112	16,289,555
Torres	2,739,931	14,595	2,754,526	98,466	553	99,019	2,853,545
Torres Strait Island	10,026,938	53,412	10,080,350	247,268	1,397	248,665	10,329,015
Townsville	4,064,790	21,653	4,086,443	2,900,675	16,052	2,916,727	7,003,170
Western Downs	13,665,274	72,793	13,738,067	4,416,465	24,685	4,441,150	18,179,217
Whitsunday	3,304,521	17,603	3,322,124	1,360,296	7,582	1,367,878	4,690,002
Winton	4,039,712	21,519	4,061,231	1,367,231	7,628	1,374,859	5,436,090
Woorabinda	452,275	2,269	454,544	53,678	300	53,978	508,522
Wujal Wujal	414,572	2,080	416,652	14,893	84	14,977	431,629
Yarrabah	781,149	3,919	785,068	55,244	314	55,558	840,626

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 Regulation 2012. It states:

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 2014-15

Local government	Number of properties (2012)	Value of properties (\$)	Estimated residential population	Road length (km)		
		10 year average	2013	Rural	Urban	Total
Aurukun	-	-	1,401	65	20	85
Balonne	2,161	306,242,790	4,886	2,274	45	2,319
Banana	6,555	982,670,789	15,200	3,808	137	3,945
Barcaldine	1,826	356,899,474	3,361	3,115	59	3,174
Barcoo	177	48,539,001	364	1,649	17	1,666
Blackall-Tambo	1,175	253,961,221	2,319	1,803	36	1,839
Boulia	157	49,908,085	496	1,318	11	1,329
Brisbane	321,322	102,244,602,395	1,131,191	0	5,666	5,666
Bulloo	177	33,800,478	408	1,964	13	1,977
Bundaberg	40,252	3,748,550,466	93,976	2,414	583	2,997
Burdekin	8,256	699,680,908	17,888	993	150	1,143
Burke	145	39,632,813	556	703	10	713
Cairns	45,904	7,159,156,373	157,116	412	900	1,312
Carpentaria	715	107,019,624	2,225	1,700	41	1,741
Cassowary Coast	14,554	1,540,836,114	28,694	985	178	1,163
Central Highlands	11,172	2,070,041,834	31,289	4,335	353	4,688
Charters Towers	5,293	521,880,005	12,491	3,889	137	4,026
Cherbourg	-	-	1,286	58	12	70
Cloncurry	1,102	101,647,887	3,413	1,486	85	1,571
Cook	1,986	224,740,811	4,393	2,631	45	2,676
Croydon	166	21,834,590	322	1,042	46	1,088
Diamantina	122	30,005,070	292	1,124	24	1,148
Doomadgee	-	-	1,382	98	15	113
Douglas	8,087	1,261,191,916	11,502	308	65	373
Etheridge	431	93,115,767	918	1,702	52	1,754
Flinders	987	197,530,811	1,828	1,947	45	1,992
Fraser Coast	44,439	4,650,125,179	100,297	2,667	1,065	3,732
Gladstone	25,561	2,866,892,582	63,955	2,126	460	2,586
Gold Coast	134,303	45,083,747,213	537,844	875	3,127	4,002
Goondiwindi	4,906	552,662,769	11,032	2,340	135	2,475
Gympie	23,157	2,246,314,649	48,145	1,964	319	2,283
Hinchinbrook	6,486	516,422,792	11,700	601	92	693
Hope Vale	-	-	1,080	101	14	115
Ipswich	61,666	7,126,212,479	183,105	512	1,126	1,638
Isaac	8,525	1,570,331,963	24,275	3,057	192	3,249
Kowanyama	-	-	1,115	345	8	352
Livingstone	21,004	1,986,039,674	35,394	1,168	251	1,419
Lockhart River	-	-	529	268	65	333

Local government	Number of properties (2012)	Value of properties (\$)	Estimated residential population	Road length (km)		
		10 year average	2013	Rural	Urban	Total
Lockyer Valley	15,723	1,316,356,663	37,652	1,074	354	1,428
Logan	86,896	14,852,525,884	300,667	1,019	1,245	2,264
Longreach	1,854	273,822,418	4,244	2,953	79	3,032
Mackay	43,003	5,993,386,309	121,909	1,827	644	2,471
Mapoon	-	-	288	20	15	35
Maranoa	6,312	1,027,739,472	13,800	5,698	171	5,869
Mareeba	8,336	841,209,057	21,268	2,077	228	2,305
McKinlay	466	159,643,264	1,085	1,950	28	1,978
Moreton Bay	132,516	22,190,637,119	408,914	1,349	2,175	3,524
Mornington	-	-	1,214	226	12	238
Mount Isa	6,095	364,189,772	22,779	1,872	161	2,033
Murweh	2,236	151,327,068	4,736	2,684	75	2,759
Napranum	-	-	926	159	12	171
Noosa	21,102	6,291,551,073	52,687	550	320	870
North Burnett	6,110	441,632,110	10,360	4,005	127	4,132
Northern Peninsula Area	-	-	2,560	332	31	363
Palm Island	-	-	2,590	8	30	38
Paroo	1,031	73,929,947	1,903	2,241	42	2,283
Pormpuraaw	-	-	727	550	16	566
Quilpie	575	37,081,213	983	2,001	40	2,041
Redland	56,881	10,628,148,683	147,437	297	758	1,055
Richmond	442	120,974,670	845	1,240	14	1,254
Rockhampton	24,871	2,351,641,175	82,649	1,331	661	1,992
Scenic Rim	16,752	2,837,648,374	38,399	1,573	221	1,794
Somerset	11,090	1,260,751,753	23,287	1,746	153	1,899
South Burnett	16,826	945,522,910	32,641	3,039	238	3,277
Southern Downs	17,261	1,131,841,425	35,559	2,799	254	3,053
Sunshine Coast	92,621	19,900,565,384	277,811	1,557	1,414	2,971
Tablelands	12,197	1,230,733,615	24,907	1,555	290	1,845
Toowoomba	61,887	6,626,377,296	160,251	6,875	1,160	8,035
Torres	547	86,940,040	3,603	93	19	112
Torres Strait Island	-	-	4,567	300	68	368
Townsville	63,420	7,368,921,890	189,238	578	1,104	1,682
Western Downs	17,205	1,791,551,734	33,494	7,192	325	7,517
Whitsunday	13,793	2,082,751,318	34,016	1,635	219	1,854
Winton	744	162,600,634	1,382	2,483	19	2,502
Woorabinda	-	-	996	69	11	80
Wujal Wujal	-	-	285	19	3	22
Yarrabah	-	-	2,681	37	13	50

Appendix 4—Cost adjustors—by definition for 2014-15

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Aurukun	1.70	1.43	1.19	1.02	1.04	1.85	1.93
Balonne	1.47	1.08	1.15	1.06	1.01	1.21	1.68
Banana	1.26	1.02	1.14	1.06	1.00	1.07	1.20
Barcaldine	1.54	1.03	1.13	1.07	1.00	1.11	1.84
Barcoo	1.95	1.03	1.10	1.07	1.00	1.06	1.99
Blackall-Tambo	1.61	1.02	1.12	1.08	1.00	1.08	1.85
Boulia	1.90	1.19	1.15	1.03	1.01	1.36	1.90
Brisbane	1.00	1.01	1.12	1.06	1.00	1.00	1.00
Bulloo	1.93	1.06	1.11	1.06	1.00	1.09	1.95
Bundaberg	1.00	1.02	1.13	1.09	1.00	1.11	1.12
Burdekin	1.23	1.02	1.13	1.09	1.00	1.12	1.17
Burke	1.88	1.13	1.11	1.03	1.01	1.18	1.92
Cairns	1.00	1.04	1.13	1.05	1.00	1.09	1.00
Carpentaria	1.62	1.17	1.14	1.05	1.02	1.35	1.94
Cassowary Coast	1.14	1.05	1.13	1.08	1.00	1.14	1.17
Central Highlands	1.12	1.02	1.15	1.03	1.00	1.03	1.60
Charters Towers	1.29	1.04	1.15	1.08	1.00	1.16	1.25
Cherbourg	1.72	1.46	1.23	1.02	1.05	2.00	1.34
Cloncurry	1.54	1.10	1.13	1.03	1.01	1.17	1.75
Cook	1.49	1.09	1.13	1.05	1.01	1.17	1.90
Croydon	1.98	1.12	1.16	1.05	1.01	1.27	1.94
Diamantina	2.00	1.12	1.10	1.04	1.01	1.16	1.99
Doomadgee	1.71	1.43	1.22	1.01	1.04	1.89	1.86
Douglas	1.31	1.05	1.14	1.05	1.00	1.10	1.38
Etheridge	1.78	1.02	1.11	1.09	1.00	1.06	1.88
Flinders	1.65	1.03	1.13	1.08	1.00	1.13	1.82
Fraser Coast	1.00	1.02	1.12	1.10	1.00	1.11	1.12
Gladstone	1.00	1.02	1.14	1.04	1.00	1.03	1.25
Gold Coast	1.00	1.01	1.12	1.07	1.00	1.03	1.00
Goondiwindi	1.32	1.02	1.14	1.07	1.00	1.11	1.52
Gympie	1.04	1.01	1.13	1.09	1.00	1.10	1.15
Hinchinbrook	1.31	1.03	1.12	1.11	1.00	1.15	1.17
Hope Vale	1.75	1.43	1.18	1.01	1.04	1.83	1.86
Ipswich	1.00	1.02	1.15	1.05	1.00	1.06	1.00
Isaac	1.17	1.01	1.15	1.02	1.00	1.00	1.53
Kowanyama	1.75	1.42	1.18	1.01	1.05	1.83	1.98
Livingstone	1.10	1.02	1.13	1.07	1.00	1.08	1.31
Lockhart River	1.88	1.41	1.17	1.04	1.05	1.83	1.99

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Lockyer Valley	1.09	1.01	1.14	1.06	1.00	1.07	1.17
Logan	1.00	1.01	1.15	1.04	1.00	1.05	1.00
Longreach	1.50	1.03	1.15	1.06	1.00	1.11	1.90
Mackay	1.00	1.02	1.13	1.05	1.00	1.05	1.00
Mapoon	2.00	1.41	1.13	1.03	1.04	1.75	1.89
Maranoa	1.28	1.03	1.14	1.06	1.00	1.10	1.63
Mareeba	1.19	1.05	1.13	1.08	1.00	1.14	1.59
McKinlay	1.75	1.02	1.12	1.04	1.00	1.00	1.90
Moreton Bay	1.00	1.01	1.14	1.06	1.00	1.06	1.00
Mornington	1.73	1.41	1.21	1.02	1.04	1.89	2.00
Mount Isa	1.18	1.07	1.15	1.03	1.01	1.13	1.76
Murweh	1.48	1.06	1.14	1.07	1.01	1.17	1.81
Napranum	1.78	1.44	1.20	1.02	1.05	1.91	1.87
Noosa	1.03	1.01	1.15	1.11	1.00	1.14	1.17
North Burnett	1.33	1.03	1.12	1.10	1.00	1.14	1.45
Northern Peninsula Area	1.59	1.38	1.21	1.02	1.04	1.82	3.00
Palm Island	1.59	1.43	1.21	1.01	1.04	1.88	1.64
Paroo	1.65	1.15	1.14	1.07	1.01	1.34	1.85
Porpuraaw	1.83	1.41	1.15	1.03	1.04	1.79	1.99
Quilpie	1.77	1.06	1.14	1.07	1.00	1.16	1.95
Redland	1.00	1.01	1.13	1.07	1.00	1.06	1.00
Richmond	1.80	1.03	1.12	1.06	1.00	1.06	1.94
Rockhampton	1.00	1.03	1.13	1.07	1.00	1.09	1.25
Scenic Rim	1.08	1.01	1.13	1.08	1.00	1.09	1.17
Somerset	1.18	1.01	1.13	1.07	1.00	1.07	1.17
South Burnett	1.11	1.02	1.13	1.09	1.00	1.12	1.33
Southern Downs	1.10	1.02	1.13	1.09	1.00	1.11	1.17
Sunshine Coast	1.00	1.01	1.12	1.08	1.00	1.05	1.00
Tablelands	1.17	1.05	1.13	1.09	1.00	1.17	1.37
Toowoomba	1.00	1.02	1.14	1.07	1.00	1.09	1.17
Torres	1.53	1.29	1.18	1.02	1.03	1.60	3.00
Torres Strait Island	1.48	1.42	1.22	1.02	1.05	1.92	4.50
Townsville	1.00	1.03	1.14	1.05	1.00	1.06	1.00
Western Downs	1.11	1.02	1.14	1.07	1.00	1.10	1.25
Whitsunday	1.11	1.02	1.11	1.05	1.00	1.02	1.50
Winton	1.71	1.05	1.12	1.09	1.00	1.14	1.93
Woorabinda	1.77	1.44	1.23	1.02	1.04	1.94	1.46
Wujal Wujal	2.00	1.44	1.21	1.02	1.06	1.94	1.86
Yarrabah	1.58	1.44	1.22	1.01	1.05	1.92	1.36



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