

Annual Report 2015

Queensland Local Government
Grants Commission



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For further information please contact:

Finance and Funding Branch
Department of Infrastructure, Local Government and Planning
PO Box 15009, City East, Queensland 4002
Phone 07 3452 6732
Email enquiries@qlgqc.qld.gov.au

**Queensland Local Government
Grants Commission**

11 April 2016

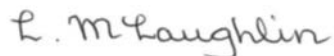
The Honourable Jacklyn Trad MP
Deputy Premier, Minister for Infrastructure, Local Government and Planning and
Minister for Trade and Investment
Level 12 Executive Building
100 George Street
Brisbane QLD 4000

Dear Minister

On 12 August 2015 the former Deputy Prime Minister and Minister for Infrastructure and Regional Development, the Honourable Warren Truss MP, approved the allocation of the 2015-16 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 2014–15 provides a summary of the commission's activities for the year, particularly the allocation of the 2015–16 Financial Assistance Grant. The following are some of the highlights of the year.

Financial Assistance Grant allocation 2015–16

The commission determined the allocations for the total cash grant for the financial year 2015–16 totalling \$450.7 million. Financial Assistance Grant funds are paid as untied grants under the provisions of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

Forward payment

The Commonwealth Government made an early payment of approximately half of the 2015–16 Financial Assistance Grant on 30 June 2015. This amount (\$225.2 million) was disbursed to councils on 3 July 2015, proportionate to their prior year's grant. This meant that the funds, totalling \$225,237,441 for Queensland, were paid in the financial year in which they were intended. The remaining payments will be adjusted to ensure that each council receives the allocation as recommended by the commission.

Road audits

The road data audit program continued for its sixth year, completing ten audits for inclusion in the 2015–16 calculation. 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 four formal meetings during the year in addition to 24 council visits.

Calculation

No changes were made to the methodology used in 2014–15. Since the Commonwealth's announcement in the 2014–15 Federal Budget that the indexation of the Financial Assistance Grant would be paused for a period of three years, the commission has given extra consideration to the allocation, ensuring that excessive fluctuations are avoided.

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 and must be approved by the Commonwealth Minister responsible for local government.

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)
- 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. Note that the existing commission's tenure was due to expire on 31 October 2015. However, an extension of four months was approved, taking all appointments up to 29 February 2016. The members of the commission during 2014–15 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. 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, assuming chair duties in 2012.

Deputy Chair

Mr Stephen Johnston

Deputy Director-General, Department of Infrastructure, Local Government and Planning. 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 14,000 hectare 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, trade qualifications 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 2014–15 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	2014–15
Lyn McLaughlin	\$2,273
Joy Leishman	\$6,962
Kevin Wormald	\$2,794
Brendan McNamara	\$3,238
John Rauber	\$6,605
Total	\$21,872

Commission support staff

A number of staff from the Department of Infrastructure, Local Government and Planning supported the commission during the year.

The executive officers of the commission were Bill Gilmore and Gary Kleidon. 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, secretariat support, accommodation, travel and consultancies.

1.4 Acknowledgements

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

- Department of Infrastructure, Local Government and Planning
- 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
- Queensland Government Statistician's Office.

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 forum of local government grants commissions

As of 2013–14, the National Conference was ceased. However, it was decided to combine the annual Executive Officers Conference with additional sessions for all national local government grants commissions. Lyn McLaughlin, Chair, and Michael Meehan, Principal Program Officer, attended the annual Executive Officers Conference from 28–30 October 2015. From 2015 onwards, it is planned to have members of respective local governments grants commissions attend the Executive Officers Conference for one day, leaving the remaining day and a half for executive officers to discuss operational matters.

2. The 2014–15 year in review

Road audits

The road data audit program continued for its sixth year with ten road audits being completed.

Banana Shire Council	Bundaberg Regional Council	Cook Shire Council
Fraser Coast Regional Council *	Mareeba Shire Council	Richmond Shire Council
Toowoomba Regional Council	Whitsunday Regional Council	Woorabinda Aboriginal Shire Council
Yarrabah Aboriginal Shire Council		

* Desktop audit only

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 2014–15 year, the commission visited the following councils:

Balonne Shire Council	Banana Shire Council	Bulloo Shire Council
Cairns Regional Council	Cassowary Coast Regional Council	Central Highlands Regional Council
Cook Shire Council	Douglas Shire Council	Fraser Coast Regional Council
Hope Vale Aboriginal Shire Council	Livingstone Shire Council	Maranoa Regional Council
Mareeba Shire Council	Murweh Shire Council	North Burnett Regional Council
Paroo Shire Council	Quilpie Shire Council	Rockhampton Regional Council
Tablelands Regional Council	Toowoomba Regional Council	Western Downs Regional Council
Woorabinda Aboriginal Shire Council	Wujal Wujal Aboriginal Shire Council	Yarrabah Aboriginal Shire Council

The council visit program provides an opportunity to explain the role of the commission and the methodology process. The program also provides elected representatives and senior council staff the opportunity to present direct feedback to the commission including issues facing their communities. These visits are open to members of the public and 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 2015–16 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 Infrastructure, Local Government and Planning 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 2015–16

For 2015–16, Queensland's cash Financial Assistance Grant allocation is:

- \$318,870,461 for the General Purpose Grant
- \$131,787,806 for the Identified Road Grant.

Therefore, Queensland's total cash Financial Assistance Grant funding allocation for 2015–16 is \$450,658,267. The total funding for Australia is \$2,288,538,043.

Both components of the Financial Assistance Grant provide untied funding to Queensland local governing bodies and require no acquittal processes. Relative allocations for all states and territories are detailed in diagram 1.

Note the above figures include the Commonwealth Government cash adjustment, which generally considers newly available consumer price index (CPI) and population data annually, with respect to the grant from the previous year. However, with the announcement at the 2014 Federal Budget that the FAG would not be indexed by CPI for a period of three years, this adjustment will only consider inter-state population movements until indexing is re-introduced in 2017–18. The cash adjustment for the 2014–15 grant, as applied to the 2015–16 grant, are \$148,315 and -\$2,055 for the General Purpose Grant and Identified Road Grant respectively.

As above, in the Federal Budget released in 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. Note that 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 future years.

Diagram 1 – National distribution of the 2015–16 total cash grant pool (General Purpose Grant and Identified Road Grant)

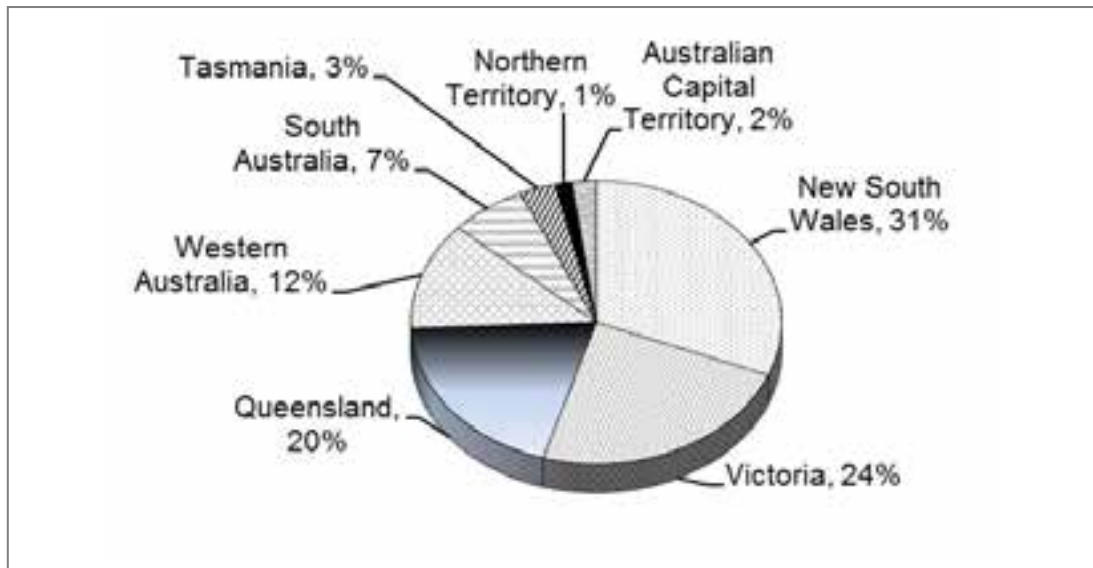
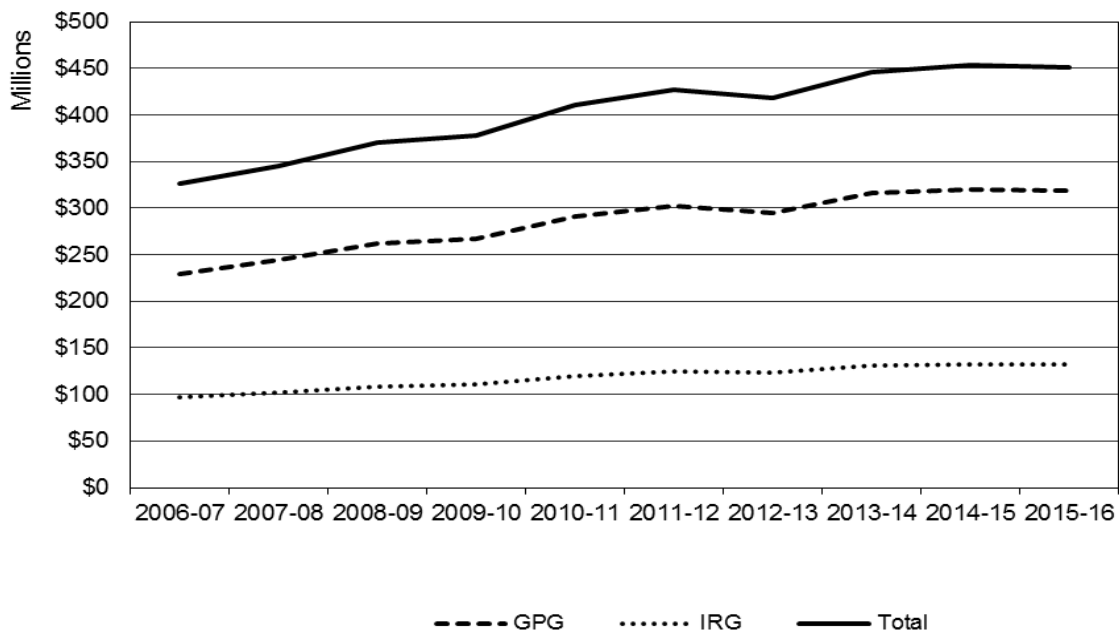


Diagram 2 – Queensland’s historical Financial Assistance Grant allocation (General Purpose Grant and Identified Road Grant)



2.3 General Purpose Grant methodology

In 2015–16, the methodology remained unchanged from 2014–15. The methodology was run as it is each year and, as a result, each council's grant will vary compared to 2014–15.

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 \$0.009
Garbage charges	Number of bins serviced	\$497.47 per bin serviced
Fees and charges	Population	\$246.54 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 2015–16, the average per bin is \$497.47.

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 2015–16 is \$246.54.

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 2015–16 and the cost adjustors that are applied to the category.

Table 2 – Summary of expenditure assessment in the methodology

Expenditure category	2015–16 unit of measure	Cost adjustors applied (see below)				
		Location	Demography – Indigenous	Demography – age	Demography – Indigenous/age	Scale
Administration	Actual remuneration category + \$377.24 per capita + \$380.36 per property / \$125.75 per capita (Indigenous councils)	✓				✓
Public order and safety	\$30.54 per capita	✓	✓	✓	✓	✓
Education, health, welfare and housing	\$24.17 per capita	✓	✓	✓	✓	✓
Garbage and recycling	\$325.40 per bin / \$100.22 per capita (Indigenous councils)	✓				✓
Community amenities, recreation, culture and libraries	\$197.08 per capita	✓	✓	✓	✓	✓
Building control and town planning	\$152.81 per residential property / \$47.06 per capita (Indigenous councils)	✓				✓
Business and industry development	\$34.80 per capita	✓				✓
Environment	\$98.09 per residential property / \$32.43 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. 75 per cent of remaining state total administration expenditure divided by state population and multiplied by council population (\$377.24 per capita (75 per cent) for 2015–16).
3. 25 per cent of remaining state total administration expenditure divided by state total number of properties and multiplied by total number of council properties (\$380.36 per property (25 per cent) for 2015–16). 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 2015–16, the amount for each council is \$30.54 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 2015–16, the amount for each council is \$24.17 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 2015–16, the amounts for each council are \$325.40 per bin serviced and \$100.22 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 2015–16, the amount for each council is \$197.08 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 2015–16, the amounts for each council are \$152.81 per residential property and \$47.06 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 2015–16, the amount for each council is \$34.80 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 2015–16, the environment amounts for each council are \$98.09 per residential property and \$32.43 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	\$309	0%	25%	0%	0%	0%	5%	10%	2%	5%	0%
	<40	\$618	0%	20%	0%	0%	0%	5%	10%	2%	5%	0%
	40–150	\$2,953	0%	20%	0%	10%	10%	5%	10%	2%	5%	0%
	150–250	\$5,366	-10%	15%	-5%	10%	10%	2.5%	5%	2%	5%	10%
	250–1000	\$7,576	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	1,000–3,000	\$9,593	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	>3000	\$13,213	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
Urban roads	<500	\$10,556	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	500–1,000	\$16,416	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	1,000–5,000	\$26,096	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	5,000–10,000	\$47,333	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	>10,000	\$80,898	-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 adjusters are also applied to the roads assessment calculations. Table 3 outlines the base costs per kilometre and the cost adjusters used in the roads assessment.

Across Queensland, the on-cost factors increased road expenditure assessments by 4.4 per cent for 2015–16 General Purpose Grants. Further detail on the cost adjusters 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 (<6 m)	\$54
Number of major culverts (>6 m)	\$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 2015–16 General Purpose Grant calculation, the overall assessed expenditure figure used was \$6.89 billion, while the equivalent assessed revenue amount was \$5.21 billion. After each council was allocated the minimum grant, some \$223.11 million of the General Purpose Grant funding pool remained unallocated to meet a \$1.68 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 at qlggc.qld.gov.au.

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 2013–14 data, there were 149,663 kilometres of council-controlled roads in Queensland. Estimated residential population data supplied by the Australian Bureau of Statistics in 2014 indicated that Queensland's population (excluding Weipa) was 4,718,591.

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

$$\{[0.6285 \times (1000 / 149,663)] + [0.3715 \times (2000 / 4,718,591)]\} \times \$131,789,861 = \$574,195.$$

For the 2015–16 Identified Road Grant, the amounts per kilometre of road and per capita are \$553.44 and \$10.38 respectively. Note that final amounts will vary slightly, in line with the Commonwealth Government's annual cash adjustment (see below).

Note also 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 components of the grant) 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 2015, 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 – 2015–16 Financial Assistance Grant outcomes

Council	GPG Entitlement (\$)			IRG Entitlement (\$)			Total (\$)
	2015/16	Cash Adjustment	Total Cash	2015/16	Cash Adjustment	Total Cash	
Aurukun	1,755,132	851	1,755,983	61,446	-1	61,445	1,817,428
Balonne	3,393,697	1,569	3,395,266	1,334,154	-20	1,334,134	4,729,400
Banana	5,441,643	2,610	5,444,253	2,218,559	-36	2,218,523	7,662,776
Barcardine	5,061,770	2,285	5,064,055	1,685,776	-27	1,685,749	6,749,804
Barcoo	2,763,134	1,318	2,764,452	925,794	-14	925,780	3,690,232
Blackall-Tambo	2,834,450	1,288	2,835,738	1,043,924	-16	1,043,908	3,879,646
Boulia	2,219,204	1,002	2,220,206	740,683	-11	740,672	2,960,878
Brisbane	23,238,277	10,817	23,249,094	15,042,027	-232	15,041,795	38,290,889
Bulloo	4,761,718	2,150	4,763,868	1,105,565	-17	1,105,548	5,869,416
Bundaberg	4,867,371	2,312	4,869,683	2,636,947	-41	2,636,906	7,506,589
Burdekin	2,509,126	1,133	2,510,259	818,482	-13	818,469	3,328,728
Burke	2,509,375	1,133	2,510,508	400,405	-6	400,399	2,910,907
Cairns	3,221,642	1,502	3,223,144	2,377,954	-37	2,377,917	5,601,061
Carpentaria	3,765,215	1,752	3,766,967	986,839	-15	986,824	4,753,791
Cassowary Coast	2,251,056	1,016	2,252,072	961,974	-15	961,959	3,214,031
Central Highlands	5,834,983	2,797	5,837,780	2,854,852	-45	2,854,807	8,692,587
Charters Towers	4,189,281	2,008	4,191,289	2,307,012	-36	2,306,976	6,498,265
Cherbourg	513,459	232	513,691	52,147	-1	52,146	565,837
Cloncurry	4,378,865	1,977	4,380,842	904,728	-14	904,714	5,285,556
Cook	7,206,042	3,253	7,209,295	1,625,943	-23	1,625,920	8,835,215
Croydon	2,785,120	1,257	2,786,377	605,508	-9	605,499	3,391,876
Diamantina	2,306,670	1,041	2,307,711	638,383	-10	638,373	2,946,084
Doomadgee	1,158,854	523	1,159,377	77,014	-1	77,013	1,236,390
Douglas	980,057	470	980,527	326,645	-5	326,640	1,307,167

Council	GPG Entitlement (\$)			IRG Entitlement (\$)			Total (\$)
	2015/16	Cash Adjustment	Total Cash	2015/16	Cash Adjustment	Total Cash	2015/16
Etheridge	3,632,613	1,640	3,634,253	984,170	-15	984,155	4,618,408
Flinders	4,746,931	2,143	4,749,074	1,121,364	-17	1,121,347	5,870,421
Fraser Coast	4,182,980	2,005	4,184,985	2,486,630	-48	2,486,582	6,671,567
Gladstone	5,410,995	2,594	5,413,589	2,119,239	-32	2,119,207	7,532,796
Gold Coast	11,065,399	5,143	11,070,542	7,370,578	-121	7,370,457	18,440,999
Goondiwindi	4,366,944	2,003	4,368,947	1,484,157	-23	1,484,134	5,853,081
Gympie	3,353,723	1,608	3,355,331	1,763,052	-27	1,763,025	5,118,356
Hinchinbrook	1,468,851	704	1,469,555	503,285	-8	503,277	1,972,832
Hope Vale	905,472	409	905,881	75,008	-1	75,007	980,888
Ipswich	3,810,549	1,751	3,812,300	2,919,142	-44	2,919,098	6,731,398
Isaac	2,945,610	1,412	2,947,022	2,054,649	-31	2,054,618	5,001,640
Kowanyama	1,337,359	604	1,337,963	206,740	-3	206,737	1,544,700
Livingstone	2,543,902	1,220	2,545,122	1,158,919	-18	1,158,901	3,704,023
Lockhart River	1,430,362	646	1,431,008	98,028	-3	98,025	1,529,033
Lockyer Valley	2,907,016	1,363	2,908,379	1,187,841	-18	1,187,823	4,096,202
Logan	6,182,692	2,875	6,185,567	4,430,982	-68	4,430,914	10,616,481
Longreach	5,895,529	2,826	5,898,355	1,564,836	-26	1,564,810	7,463,165
Mackay	3,667,264	1,758	3,669,022	2,652,204	-41	2,652,163	6,321,185
Mapoon	1,005,631	454	1,006,085	22,411	0	22,411	1,028,496
Maranoa	13,023,384	5,880	13,029,264	3,387,011	-52	3,386,959	16,416,223
Mareeba	4,958,488	2,239	4,960,727	1,500,095	-23	1,500,072	6,460,799
McKinlay	4,395,295	1,984	4,397,279	1,105,948	-17	1,105,931	5,503,210
Moreton Bay	8,452,786	3,910	8,456,696	6,231,491	-97	6,231,394	14,688,090
Mornington	1,404,989	634	1,405,623	100,134	-2	100,132	1,505,755
Mount Isa	4,131,625	1,865	4,133,490	1,360,861	-21	1,360,840	5,494,330
Murweh	4,928,332	2,335	4,930,667	1,575,863	-24	1,575,839	6,506,506
Napranum	978,685	442	979,127	104,423	-2	104,421	1,083,548
Noosa	1,075,036	504	1,075,540	1,031,962	-16	1,031,946	2,107,486
North Burnett	8,640,505	3,901	8,644,406	2,393,815	-37	2,393,778	11,038,184

Council	GPG Entitlement (\$)			IRG Entitlement (\$)			Total (\$)
	2015/16	Cash Adjustment	Total Cash	2015/16	Cash Adjustment	Total Cash	
Northern Peninsula Area	3,565,077	1,610	3,566,687	228,282	-3	228,279	3,794,966
Palm Island	1,095,822	495	1,096,317	48,196	-1	48,195	1,144,512
Paroo	3,538,193	1,597	3,539,790	1,283,101	-20	1,283,081	4,822,871
Porpuraaw	1,234,650	557	1,235,207	320,917	-5	320,912	1,556,119
Quilpie	3,662,966	1,670	3,664,636	1,151,317	-17	1,151,300	4,815,936
Redland	3,012,033	1,410	3,013,443	2,129,497	-33	2,129,464	5,142,907
Richmond	3,131,109	1,501	3,132,610	726,167	-11	726,156	3,858,766
Rockhampton	5,124,277	2,314	5,126,591	1,968,220	-30	1,968,190	7,094,781
Scenic Rim	1,617,354	775	1,618,129	1,398,470	-21	1,398,449	3,016,578
Somerset	2,129,601	1,012	2,130,613	1,288,999	-20	1,288,979	3,419,592
South Burnett	4,801,846	2,302	4,804,148	2,155,429	-33	2,155,396	6,959,544
Southern Downs	4,834,877	2,318	4,837,195	2,060,251	-32	2,060,219	6,897,414
Sunshine Coast	5,731,052	2,657	5,733,709	4,578,832	-71	4,578,761	10,312,470
Tablelands	4,107,877	1,855	4,109,732	1,280,222	-20	1,280,202	5,389,934
Toowoomba	9,541,465	4,730	9,546,195	5,756,707	-94	5,756,613	15,302,808
Torres	2,822,129	1,274	2,823,403	99,868	-2	99,866	2,923,269
Torres Strait Island	9,726,130	4,663	9,730,793	251,854	-4	251,850	9,982,643
Townsville	3,942,846	1,890	3,944,736	2,939,521	-45	2,939,476	6,884,212
Western Downs	13,255,316	6,355	13,261,671	4,509,971	-69	4,509,902	17,771,573
Whitsunday	3,364,498	1,537	3,366,035	1,373,862	-21	1,373,841	4,739,876
Winton	3,990,505	1,879	3,992,384	1,399,024	-21	1,399,003	5,391,387
Woorabinda	465,843	210	466,053	41,539	-1	41,538	507,591
Wujal Wujal	427,009	193	427,202	12,981	0	12,981	440,183
Yarrabah	804,583	363	804,946	59,035	-1	59,034	863,980

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 2015–16

Local government	Number of properties (2013)	Value of properties (\$)	Estimated residential population	Road length (km)		
				10 year average	2015	Urban
Aurukun	-	-	1,410	20	65	85
Balonne	2,172	330,130,416	4,888	45	2,274	2,319
Banana	6,449	1,085,776,627	15,236	150	3,573	3,723
Barcaldine	1,841	392,505,408	3,359	61	2,922	2,983
Barcoo	181	53,711,588	362	17	1,649	1,666
Blackall-Tambo	1,176	272,033,162	2,306	40	1,803	1,843
Boulia	148	55,796,951	497	11	1,318	1,329
Brisbane	322,356	112,595,199,346	1,146,787	5,679	-	5,679
Bulloo	175	37,721,267	406	13	1,977	1,990
Bundaberg	40,343	4,194,948,108	94,283	583	2,414	2,997
Burdekin	8,296	741,322,035	17,916	150	993	1,143
Burke	153	45,037,088	559	10	703	713
Cairns	48,933	7,703,474,977	158,985	903	413	1,316
Carpentaria	715	119,441,126	2,245	41	1,700	1,741
Cassowary Coast	14,550	1,655,968,344	28,705	200	1,000	1,200
Central Highlands	11,637	2,292,589,096	31,595	377	4,189	4,566
Charters Towers	5,337	586,029,420	12,517	138	3,796	3,934
Cherbourg	-	-	1,292	12	58	70
Cloncurry	1,131	118,810,559	3,399	85	1,486	1,571
Cook	2,014	248,607,111	4,260	90	2,768	2,858
Croydon	164	24,100,980	324	35	1,053	1,088
Diamantina	119	33,220,435	292	24	1,124	1,148
Doomadgee	-	-	1,395	15	98	113
Douglas	5,375	1,393,977,393	11,607	65	308	373
Etheridge	438	103,350,228	921	52	1,709	1,761
Flinders	993	219,403,935	1,822	45	1,947	1,992
Fraser Coast	44,580	5,141,287,797	101,306	787	1,807	2,594
Gladstone	26,749	3,427,763,330	66,097	481	2,109	2,590
Gold Coast	134,930	48,545,273,640	546,067	2,484	596	3,080
Goondiwindi	4,922	618,471,534	11,024	135	2,340	2,475
Gympie	23,300	2,504,686,633	48,464	315	1,962	2,277
Hinchinbrook	6,511	556,949,502	11,541	92	601	693
Hope Vale	-	-	1,095	14	101	115
Ipswich	62,363	8,121,088,675	188,047	1,176	573	1,749
Isaac	8,740	1,762,164,104	24,455	197	3,057	3,254
Kowanyama	-	-	1,125	8	345	353
Livingstone	14,834	2,266,606,967	36,378	246	1,166	1,412
Lockhart River	-	-	540	11	156	167

Local government	Number of properties (2013)	Value of properties (\$)	Estimated residential population	Road length (km)		
		10 year average		2015	Urban	Rural
Lockyer Valley	15,868	1,498,520,207	38,312	354	1,074	1,428
Logan	87,564	16,491,907,112	305,110	1,338	948	2,286
Longreach	1,875	298,594,278	4,238	90	2,658	2,748
Mackay	44,827	6,730,368,394	123,383	660	1,819	2,479
Mapoon	-	-	293	15	20	35
Maranoa	6,405	1,158,197,584	13,862	171	5,689	5,860
Mareeba	8,730	945,617,429	21,537	217	2,089	2,306
McKinlay	475	174,810,792	1,083	28	1,950	1,978
Moreton Bay	133,858	24,910,862,363	417,137	2,222	1,217	3,439
Mornington	-	-	1,223	14	144	158
Mount Isa	6,105	431,067,853	22,717	161	1,872	2,033
Murweh	2,292	169,206,845	4,714	75	2,684	2,759
Napranum	-	-	943	12	159	171
Noosa	21,040	6,687,648,347	53,052	320	550	870
North Burnett	6,157	491,871,426	10,311	127	4,005	4,132
Northern Peninsula Area	-	-	2,663	31	332	363
Palm Island	-	-	2,617	30	8	38
Paroo	1,029	82,447,473	1,888	42	2,241	2,283
Pompuraaw	-	-	731	16	550	566
Quilpie	586	40,761,165	975	41	2,021	2,062
Redland	57,051	11,676,600,085	148,641	764	297	1,061
Richmond	455	132,950,098	847	15	1,281	1,296
Rockhampton	31,738	2,643,657,991	83,439	661	1,331	1,992
Scenic Rim	16,892	3,143,816,354	39,463	218	1,569	1,787
Somerset	11,156	1,430,761,776	23,952	157	1,723	1,880
South Burnett	16,908	1,085,196,715	32,941	238	3,039	3,277
Southern Downs	17,369	1,303,056,759	35,716	254	2,799	3,053
Sunshine Coast	90,682	21,797,340,288	282,822	1,414	1,557	2,971
Tablelands	11,882	1,388,430,096	24,973	347	1,498	1,845
Toowoomba	62,267	7,430,496,532	161,970	1,184	6,181	7,365
Torres	551	98,770,270	3,651	19	93	112
Torres Strait Island	-	-	4,619	68	300	368
Townsville	64,285	8,328,379,931	192,038	1,132	579	1,711
Western Downs	17,651	2,062,135,832	33,653	327	7,191	7,518
Whitsunday	13,995	2,304,296,427	34,211	285	1,556	1,841
Winton	751	179,488,095	1,379	19	2,483	2,502
Woorabinda	-	-	1002	10	47	57
Wujal Wujal	-	-	291	5	13	18
Yarrabah	-	-	2,687	21	35	56

Appendix 4 – Cost adjustors by definition for 2015–16

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Aurukun	1.71	1.42	1.18	1.02	1.06	1.83	1.93
Balonne	1.47	1.08	1.15	1.06	1.02	1.21	1.68
Banana	1.26	1.02	1.15	1.06	1.00	1.08	1.20
Barcaldine	1.54	1.03	1.13	1.08	1.01	1.10	1.84
Barcoo	1.96	1.03	1.09	1.06	1.02	1.03	1.99
Blackall-Tambo	1.61	1.02	1.12	1.08	1.00	1.08	1.85
Boulia	1.90	1.19	1.14	1.04	1.05	1.42	1.90
Brisbane	1.00	1.01	1.12	1.06	1.00	1.00	1.00
Bulloo	1.94	1.06	1.11	1.07	1.01	1.12	1.95
Bundaberg	1.00	1.02	1.13	1.10	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	1.03	1.19	1.92
Cairns	1.00	1.04	1.14	1.05	1.01	1.10	1.00
Carpentaria	1.62	1.17	1.14	1.05	1.04	1.36	1.94
Cassowary Coast	1.14	1.05	1.12	1.09	1.01	1.14	1.17
Central Highlands	1.12	1.02	1.15	1.03	1.00	1.03	1.60
Charters Towers	1.30	1.04	1.15	1.08	1.01	1.16	1.25
Cherbourg	1.72	1.46	1.23	1.02	1.07	2.00	1.34
Cloncurry	1.54	1.10	1.12	1.03	1.03	1.18	1.75
Cook	1.50	1.10	1.11	1.05	1.03	1.18	1.90
Croydon	1.98	1.12	1.14	1.05	1.02	1.24	1.94
Diamantina	2.00	1.12	1.09	1.04	1.03	1.17	1.99
Doomadgee	1.71	1.42	1.21	1.01	1.05	1.85	1.86
Douglas	1.31	1.04	1.12	1.07	1.01	1.09	1.38
Etheridge	1.78	1.02	1.10	1.10	1.01	1.06	1.88
Flinders	1.66	1.03	1.12	1.10	1.01	1.12	1.82
Fraser Coast	1.00	1.02	1.12	1.11	1.00	1.12	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	1.15	1.08	1.00	1.11	1.52
Gympie	1.04	1.01	1.13	1.10	1.00	1.10	1.15
Hinchinbrook	1.31	1.03	1.12	1.12	1.01	1.15	1.17
Hope Vale	1.75	1.42	1.18	1.02	1.06	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	1.06	1.81	1.98
Livingstone	1.10	1.02	1.13	1.07	1.00	1.07	1.31
Lockhart River	1.88	1.40	1.15	1.05	1.09	1.84	1.99

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Lockyer Valley	1.09	1.01	1.14	1.07	1.00	1.07	1.17
Logan	1.00	1.01	1.15	1.05	1.00	1.05	1.00
Longreach	1.50	1.03	1.16	1.06	1.00	1.12	1.90
Mackay	1.00	1.02	1.14	1.05	1.00	1.05	1.00
Mapoon	2.00	1.40	1.14	1.03	1.14	1.88	1.89
Maranoa	1.28	1.03	1.14	1.06	1.01	1.10	1.63
Mareeba	1.20	1.06	1.13	1.09	1.01	1.17	1.59
McKinlay	1.75	1.02	1.11	1.05	1.01	1.00	1.90
Moreton Bay	1.00	1.01	1.14	1.07	1.00	1.06	1.00
Mornington	1.73	1.41	1.21	1.02	1.08	1.90	2.00
Mount Isa	1.19	1.07	1.15	1.03	1.01	1.14	1.76
Murweh	1.48	1.06	1.14	1.07	1.01	1.17	1.81
Napranum	1.78	1.43	1.20	1.02	1.07	1.90	1.87
Noosa	1.03	1.00	1.12	1.10	1.00	1.07	1.17
North Burnett	1.33	1.03	1.12	1.11	1.01	1.14	1.45
Northern Peninsula Area	1.59	1.37	1.20	1.02	1.06	1.79	3.00
Palm Island	1.59	1.42	1.19	1.02	1.08	1.88	1.64
Paroo	1.65	1.15	1.13	1.07	1.03	1.33	1.85
Pompuraaw	1.83	1.41	1.14	1.03	1.10	1.84	1.99
Quilpie	1.77	1.06	1.14	1.07	1.02	1.18	1.95
Redland	1.00	1.01	1.13	1.08	1.00	1.06	1.00
Richmond	1.80	1.03	1.12	1.06	1.01	1.06	1.94
Rockhampton	1.00	1.03	1.14	1.07	1.00	1.10	1.25
Scenic Rim	1.08	1.01	1.13	1.09	1.00	1.08	1.17
Somerset	1.18	1.01	1.13	1.08	1.00	1.08	1.17
South Burnett	1.12	1.02	1.13	1.10	1.00	1.12	1.33
Southern Downs	1.10	1.02	1.13	1.10	1.00	1.12	1.17
Sunshine Coast	1.00	1.01	1.12	1.09	1.00	1.07	1.00
Tablelands	1.17	1.04	1.13	1.10	1.01	1.16	1.37
Toowoomba	1.00	1.02	1.14	1.08	1.00	1.09	1.17
Torres	1.53	1.28	1.19	1.03	1.07	1.65	3.00
Torres Strait Island	1.48	1.42	1.20	1.03	1.08	1.91	4.50
Townsville	1.00	1.03	1.14	1.05	1.00	1.07	1.00
Western Downs	1.11	1.02	1.15	1.07	1.00	1.10	1.25
Whitsunday	1.11	1.02	1.12	1.06	1.00	1.03	1.50
Winton	1.71	1.05	1.11	1.08	1.02	1.13	1.93
Woorabinda	1.77	1.44	1.22	1.02	1.07	1.94	1.46
Wujal Wujal	2.00	1.43	1.19	1.02	1.07	1.89	1.86
Yarrabah	1.58	1.44	1.22	1.02	1.07	1.95	1.36

Queensland Local Government Grants Commission

PO Box 15009

City East Qld 4002

Tel: +61 7 3452 6732

enquiries@qlggc.qld.gov.au

www.qlggc.qld.gov.au