



ANNUAL REPORT 2016

Queensland Local Government Grants Commission

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5 April 2017

The Honourable Mark Furner MP
Minister for Local Government and
Minister for Aboriginal and Torres Strait Islander Partnerships
Level 12
1 William Street
Brisbane QLD 4002

Dear Minister

On 8 August 2016, the Senator the Honourable Fiona Nash, Minister for Regional Development, Minister for Regional Communications and Minister for Local Government and Territories, approved the allocation of the 2016–17 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

A handwritten signature in black ink that reads "Pam Parker". The signature is written in a cursive, flowing style.

Pam Parker
Chairperson
Queensland Local Government Grants Commission

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HIGHLIGHTS

The Queensland Local Government Grants Commission Report for 2015–16 provides a summary of the commission's activities for the year, particularly the allocation of the 2016–17 Financial Assistance Grant. The following are some of the highlights of the year.

Financial Assistance Grant Allocation 2016–17

The commission determined the allocations for the total cash grant for the financial year 2016–17 totalling \$450.3 million. Financial Assistance Grant funds are paid as untied grants under the provisions of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

Road audits

The road data audit program continued for its seventh year, completing two audits for inclusion in the 2016–17 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 13 council visits throughout Queensland.

Calculation

No changes were made to the methodology used for 2016–17. 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. The pause in indexation is due to be lifted in 2017–18.

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 Queensland's 77 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
- undertakes a program of hearings at local governing bodies throughout the state.

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); 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.

At 30 June 2016, the Commission consisted of the following:

Chair

Pam Parker

Former Mayor, Logan City Council

Pam Parker served as Logan City Mayor and councillor for almost 20 years, before announcing her retirement prior to the 2016 local government elections. Pam was Chair of the Logan Disaster Management Group and board member of Invest Logan. Pam served as an Executive Member for the Council of Mayors South East Queensland, the Local Government Association of Queensland and member of State Government's Women in Leadership Working Group, as well as a board member for the Affordable Housing Working Group.

Pam was instrumental to creating the establishment of Australia's first City of Choice forum with attendance, collaboration and funding from all three levels of governments, Ministers, Department Heads, Not for Profit Organisations and over 1000 community representatives formulated a future City Plan to address transport, housing, education, safety, community services and infrastructure. Pam was an Honorary Citizen of Boystown and a recipient of the Rotary Paul Harris Fellowship for community services as well as being recipient of Economic Development Australia Award.

Since retiring from the Mayoralty, Pam is currently engaged on the speaking circuit to empower young people and women from all walks of life to believe in themselves, as well as current Queensland Ambassador of Women in Business. She was appointed as a member of the Review Panel to report to the Attorney-General on the performance of the Electoral Commission of Queensland.

Deputy Chair

Stephen Johnston

Deputy Director-General (Local Government and Regional Services), Department of Infrastructure, Local Government and Planning

Stephen 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 Management, an MBA and a Master of Local Government and Environmental Law.

Members

Janelle Menzies

Chief Executive Officer, Yarrabah Aboriginal Shire Council from 2014

Janelle Menzies was previously the Deputy Chief Executive Officer and Finance Manager for Pormpuraaw Aboriginal Shire Council from 2009. With a Bachelor of Accounting from University of South Australia, Ms Menzies has held several roles as a finance manager for local councils from 1998. In 2008, Ms Menzies received the Australia Day Award for Public Service, for her work as a financial controller at Mer and Saibai Islands in the Torres Strait.

Brendan McNamara

Former Mayor, Flinders Shire Council

Brendan 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.

Donna Stewart

Former Mayor, Balonne Shire Council

Donna Stewart served as the Mayor of Balonne Shire from 2008 until announcing her retirement prior to the 2016 local government elections. Before council amalgamations, she also served as Mayor, Deputy Mayor and councillor for the (former) Warroo Shire for more than 26 years. Ms Stewart is currently a taskforce member for the Queensland Government and has been a member of the Northern Basin Advisory Committee since 2013.

Ann Bunnell

Former Deputy Mayor, Townville City Council

During her two decades as a councillor, Ann Bunnell was the chair of many statutory committees. Ms Bunnell is a Fellow of the Australian Institute of Company Directors and a former Fellow of the Australasian Mutual Institute. She has also served as Director for the Great Barrier Reef Council, Queensland Country Health and State and National Landcare Councils. Additionally, she was a member of the State Library Board of Queensland for nine years (six of which were as deputy chair) and also a member of the National Road Safety Council until 2013.

Note that the following Commission members were active up until 23 March 2016, after which the current commission was appointed:

- Lyn McLaughlin (previous Chair)
- Kevin Wormald (previous member)
- John Rauber PSM (previous member)
- Joy Leishman (previous member)

Stephen Johnston and Brendan McNamara were both members of the previous Commission and were re-appointed for a further term.

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 2015–16 financial year, reimbursement of daily meeting and special assignment fees, as approved by the Governor-in-Council to (then) members of the commission, is listed below.

Remuneration of commission members	2015–16
Lyn McLaughlin	\$7,157
Joy Leishman	\$1,653
Kevin Wormald	\$5,556
Brendan McNamara	\$7,178
John Rauber	\$3,084
Sub-total	\$24,628

As of 24 March 2016, the payment arrangements were changed and members were paid an annual sum, however none of the new members were paid any of their annual sum in the financial year 2015–16.

The total remuneration amounts for the commission will be: \$6,000 per annum for commission members and \$10,000 for the Chair.

Commission support staff

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

The Executive Officer of the commission was: Michael Meehan.

Departmental officers were: Peter Fletcher, Senior Project Officer and Jade Deacon, 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 every alternate year. Michael Meehan, Executive Officer, attended the annual Executive Officers Conference on 16 and 17 November 2016.

2 THE 2015–16 YEAR IN REVIEW

Road audits

The road data audit program continued for its seventh year with two road audits being completed, namely Central Highlands and Toowoomba Regional Councils.

The audits are to verify road data submitted to the department by councils annually against recorded evidence. 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 12).

Council visits

In the 2015–16 year, the commission visited the following councils:

- Aurukun Shire Council
- Bundaberg Regional Council
- Carpentaria Shire Council
- Etheridge Shire Council
- Gladstone Regional Council
- Kowanyama Aboriginal Shire Council
- Lockhart River Aboriginal Shire Council
- Mapoon Aboriginal Shire Council
- Napranum Aboriginal Shire Council
- Northern Peninsula Area Regional Council
- Pormpuraaw Aboriginal Shire Council
- Torres Shire Council
- Torres Strait Island Regional 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 the 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 2016–17 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
- Townsville City 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

Where two or more local governing bodies are amalgamated into a single body, the general purpose grant provided to the new body for each of the four years following amalgamation should be the total of the amounts that would have been provided to the former bodies in each of those years if they had remained separate entities.

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 October. 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 2016–17

For 2016–17, Queensland's cash Financial Assistance Grant allocation is:

- \$318,493,238 for the General Purpose Grant
- \$131,795,765 for the Identified Road Grant.

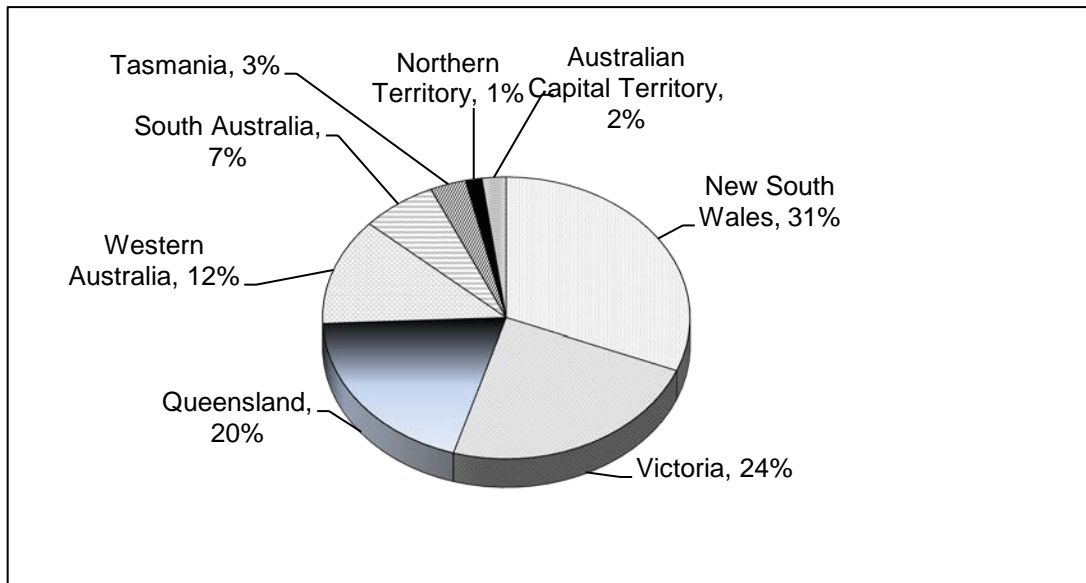
Therefore, Queensland's total cash Financial Assistance Grant funding allocation for 2016–17 is \$450,289,003. The total funding for Australia is \$2,288,676,239.

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.

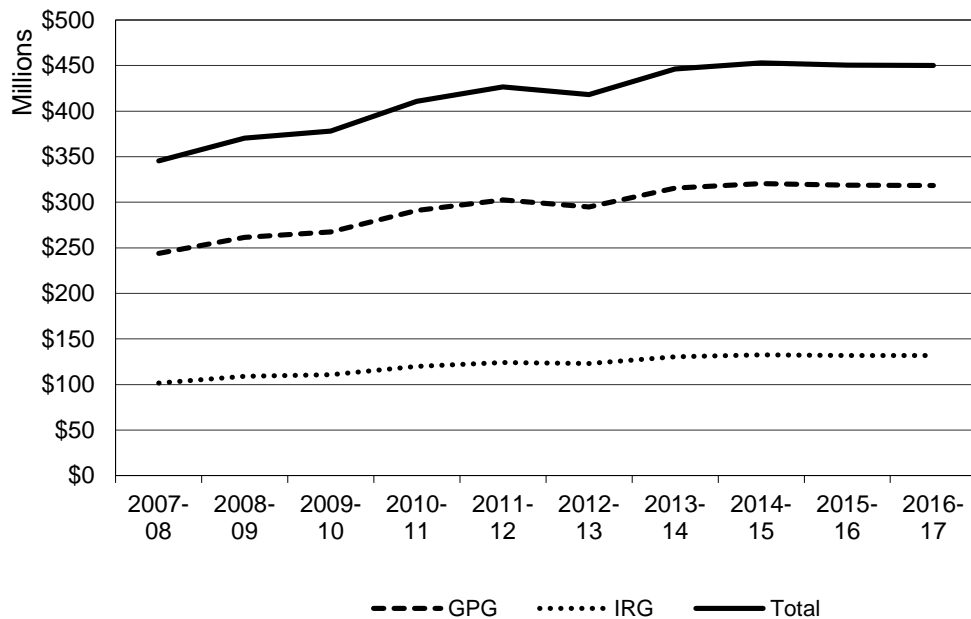
Note the above figures include the Commonwealth Government cash adjustment, which generally considers newly available consumer price index (CPI) and population data annually, with respect to the grant from the previous year. However, with the announcement at the 2014 Federal Budget that the Financial Assistance Grant 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 2015–16 General Purpose Grant, as applied to the 2016–17 grant, is \$27,744. There is no cash adjustment for the Identified Road Grant, as it is allocated to the states on the basis of historical proportions and therefore population relativities are not considered.

As noted above, in the May 2014 Federal Budget, it was released 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 2016–17 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

For 2016–17, the methodology remained unchanged from 2015–16. However, the methodology was run as it is annually and, as a result, each council's grant will vary compared to 2015–16.

2.3.1 Assessing revenue

The revenue categories

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	Residential properties	\$481.69 per residential property
Fees and charges	Population	\$331.24 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)

Rates

A 10 year average of property valuations is used to avoid large fluctuations in grant outcomes. The total state rate revenue is divided by this 10 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 total residential properties to calculate the value per residential property. For 2016–17, the average per residential property is \$481.69.

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 2016–17 is \$331.24.

Other grants

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 2016–17 and the cost adjustors that are applied to the category.

Table 2: Summary of expenditure assessment in the methodology

Expenditure category	2016–17 unit of measure	Cost adjustors applied (see below)				
		Location	Demography - Indigenous	Demography - age	Demography - Indigenous/age	Scale
Administration	Actual remuneration category + \$389.08 per capita + \$384.10 per property / \$129.69 per capita (Indigenous councils)	✓				✓
Public order and safety	\$29.11 per capita	✓	✓	✓	✓	✓
Education, health, welfare and housing	\$26.39 per capita	✓	✓	✓	✓	✓
Garbage and recycling	\$327.68 per residential property / \$103.27 per capita (Indigenous councils)	✓				✓
Community amenities, recreation, culture and libraries	\$210.05 per capita	✓	✓	✓	✓	✓
Building control and town planning	\$146.55 per residential property / \$46.19 per capita (Indigenous councils)	✓				✓
Business and industry development	\$38.84 per capita	✓				✓
Environment	\$102.03 per residential property / \$34.45 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 (\$389.08 per capita (75 per cent) for 2016–17).
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 (\$384.10 per property (25 per cent) for 2016–17). 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 2016–17, the amount for each council is \$29.11 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 2016–17, the amount for each council is \$26.39 per capita.

Garbage and recycling

The number of residential properties is the cost driver used to calculate expenditure for this category. For Indigenous local governments, population is used rather than the number of residential properties. For 2016–17, the amounts for each council are \$327.68 per residential property and \$103.27 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 2016–17, the amount for each council is \$210.05 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 2016–17, the amounts for each council are \$146.55 per residential property and \$46.19 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 2016–17, the amount for each council is \$38.84 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 2016–17, the environment amounts for each council are \$102.03 per residential property and \$34.45 per capita for Indigenous councils.

Roads

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	\$324	0%	25%	0%	0%	0%	5%	10%	2%	5%	0%
	<40	\$649	0%	20%	0%	0%	0%	5%	10%	2%	5%	0%
	40–150	\$3,100	0%	20%	0%	10%	10%	5%	10%	2%	5%	0%
	150–250	\$5,634	-10%	15%	-5%	10%	10%	2.5%	5%	2%	5%	10%
	250–1000	\$7,955	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	1,000–3,000	\$10,073	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	>3000	\$13,873	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
Urban Roads	<500	\$11,083	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	500–1,000	\$17,236	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	1,000–5,000	\$27,401	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	5,000–10,000	\$49,700	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	>10,000	\$84,943	-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 4.9 per cent for 2016–17 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 and Hydraulics	
Area of Bridges (m ²): Timber	\$11
Area of Bridges (m ²): Concrete	\$11
Area of Bridges (m ²): Other	\$8
Number of Minor Culverts (<6m)	\$54
Number of Major Culverts (>6m)	\$324
Area of Floodways (m ²)	\$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 2016–17 General Purpose Grant calculation, the overall assessed expenditure figure used was \$7.12 billion, while the equivalent assessed revenue amount was \$5.80 billion. After each council was allocated the minimum grant, some \$222.93 million of the General Purpose Grant funding pool remained unallocated to meet a \$1.22 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 2014–15 data, there were 148,844 km of council-controlled roads in Queensland. Estimated residential population data supplied by the Australian Bureau of Statistics in 2015 indicated that Queensland's population (excluding Weipa) was 4,774,888.

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

$$\{[0.6285 \times (1000 / 148,844)] + [0.3715 \times (2000 / 4,774,888)]\} \times \$131,795,765 = \$577,021.$$

For the 2016–17 Identified Road Grant, the amounts per kilometre of road and per capita are \$556.51 and \$10.25 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 2016, 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: 2016–17 Financial Assistance Grant outcomes

Local government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2016–17 Entitlement	Cash Adjustment	Total Cash	2016–17 Entitlement	Cash Adjustment	Total Cash	2016–17
Aurukun	1,793,119	153	1,793,272	61,906	-	61,906	1,855,178
Balonne	3,495,508	295	3,495,803	1,499,206	-	1,499,206	4,995,009
Banana	5,278,394	474	5,278,868	2,383,125	-	2,383,125	7,661,993
Barcaldine	5,142,217	441	5,142,658	1,696,021	-	1,696,021	6,838,679
Barcoo	2,737,049	241	2,737,290	930,814	-	930,814	3,668,104
Blackall-Tambo	2,787,076	247	2,787,323	1,048,605	-	1,048,605	3,835,928
Bouli	2,207,516	193	2,207,709	744,632	-	744,632	2,952,341
Brisbane	23,253,915	2,023	23,255,938	15,077,604	-	15,077,604	38,333,542
Bulloo	4,904,570	414	4,904,984	1,111,524	-	1,111,524	6,016,508
Bundaberg	5,013,392	424	5,013,816	2,642,333	-	2,642,333	7,656,149
Burdekin	2,584,400	218	2,584,618	820,606	-	820,606	3,405,224
Burke	2,561,533	218	2,561,751	402,558	-	402,558	2,964,309
Cairns	3,207,106	280	3,207,386	2,375,950	-	2,375,950	5,583,336
Carpentaria	3,652,259	328	3,652,587	934,209	-	934,209	4,586,796
Cassowary Coast	2,318,588	196	2,318,784	972,014	-	972,014	3,290,798
Central Highlands	5,659,934	508	5,660,442	2,876,377	-	2,876,377	8,536,819
Charters Towers	4,063,603	365	4,063,968	1,934,491	-	1,934,491	5,998,459
Cherbourg	528,863	45	528,908	52,194	-	52,194	581,102
Cloncurry	4,510,231	381	4,510,612	908,646	-	908,646	5,419,258
Cook	7,422,223	627	7,422,850	1,673,913	-	1,673,913	9,096,763
Croydon	2,868,674	242	2,868,916	608,830	-	608,830	3,477,746
Diamantina	2,375,870	201	2,376,071	593,415	-	593,415	2,969,486
Doomadgee	1,193,620	101	1,193,721	77,232	-	77,232	1,270,953
Douglas	950,655	85	950,740	326,596	-	326,596	1,277,336

Local government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2016–17 Entitlement	Cash Adjustment	Total Cash	2016–17 Entitlement	Cash Adjustment	Total Cash	2016–17
Etheridge	3,741,591	316	3,741,907	987,291	-	987,291	4,729,198
Flinders	4,889,339	413	4,889,752	1,126,952	-	1,126,952	6,016,704
Fraser Coast	4,136,655	364	4,137,019	2,489,129	-	2,489,129	6,626,148
Gladstone	5,248,665	471	5,249,136	2,133,154	-	2,133,154	7,382,290
Gold Coast	11,117,034	963	11,117,997	7,439,700	-	7,439,700	18,557,697
Goondiwindi	4,272,410	380	4,272,790	1,494,846	-	1,494,846	5,767,636
Gympie	3,253,111	292	3,253,403	1,766,919	-	1,766,919	5,020,322
Hinchinbrook	1,460,418	128	1,460,546	502,069	-	502,069	1,962,615
Hope Vale	932,636	79	932,715	84,996	-	84,996	1,017,711
Ipswich	3,861,993	332	3,862,325	2,952,537	-	2,952,537	6,814,862
Isaac	2,857,242	256	2,857,498	2,059,734	-	2,059,734	4,917,232
Kowanyama	1,377,480	116	1,377,596	207,859	-	207,859	1,585,455
Livingstone	2,467,585	221	2,467,806	1,166,879	-	1,166,879	3,634,685
Lockhart River	1,473,273	125	1,473,398	98,557	-	98,557	1,571,955
Lockyer Valley	2,886,459	253	2,886,712	1,192,541	-	1,192,541	4,079,253
Logan	6,176,328	538	6,176,866	4,464,147	-	4,464,147	10,641,013
Longreach	5,718,663	513	5,719,176	1,571,261	-	1,571,261	7,290,437
Mackay	3,557,246	319	3,557,565	2,667,754	-	2,667,754	6,225,319
Mapoon	1,035,800	88	1,035,888	28,058	-	28,058	1,063,946
Maranoa	13,414,086	1,134	13,415,220	3,401,647	-	3,401,647	16,816,867
Mareeba	5,107,243	432	5,107,675	1,508,313	-	1,508,313	6,615,988
McKinlay	4,263,436	383	4,263,819	919,678	-	919,678	5,183,497
Moreton Bay	8,513,373	736	8,514,109	6,308,505	-	6,308,505	14,822,614
Mornington	1,447,139	122	1,447,261	100,491	-	100,491	1,547,752
Mount Isa	4,255,574	360	4,255,934	1,362,285	-	1,362,285	5,618,219
Murweh	4,893,207	429	4,893,636	1,583,972	-	1,583,972	6,477,608
Napranum	1,008,046	85	1,008,131	105,028	-	105,028	1,113,159
Noosa	1,070,769	94	1,070,863	1,032,915	-	1,032,915	2,103,778
North Burnett	8,899,720	752	8,900,472	2,430,652	-	2,430,652	11,331,124

Local government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2016–17 Entitlement	Cash Adjustment	Total Cash	2016–17 Entitlement	Cash Adjustment	Total Cash	2016–17
Northern Peninsula Area	3,626,419	310	3,626,729	229,594	-	229,594	3,856,323
Palm Island	1,128,697	95	1,128,792	50,762	-	50,762	1,179,554
Paroo	3,644,339	308	3,644,647	1,270,479	-	1,270,479	4,915,126
Pompuraaw	1,271,690	107	1,271,797	322,689	-	322,689	1,594,486
Quilpie	3,662,846	319	3,663,165	1,167,271	-	1,167,271	4,830,436
Redland	3,001,096	262	3,001,358	2,128,462	-	2,128,462	5,129,820
Richmond	3,037,176	273	3,037,449	729,891	-	729,891	3,767,340
Rockhampton	5,278,005	446	5,278,451	1,968,031	-	1,968,031	7,246,482
Scenic Rim	1,568,833	141	1,568,974	1,398,824	-	1,398,824	2,967,798
Somerset	2,065,713	185	2,065,898	1,293,530	-	1,293,530	3,359,428
South Burnett	4,657,791	418	4,658,209	2,157,725	-	2,157,725	6,815,934
Southern Downs	4,689,831	421	4,690,252	2,063,272	-	2,063,272	6,753,524
Sunshine Coast	5,753,302	499	5,753,801	4,601,855	-	4,601,855	10,355,656
Tablelands	4,231,113	358	4,231,471	1,283,089	-	1,283,089	5,514,560
Toowoomba	8,396,420	831	8,397,251	5,345,121	-	5,345,121	13,742,372
Torres	2,906,793	246	2,907,039	203,979	-	203,979	3,111,018
Torres Strait Island	9,817,427	847	9,818,274	252,882	-	252,882	10,071,156
Townsville	3,880,621	343	3,880,964	2,948,727	-	2,948,727	6,829,691
Western Downs	12,857,657	1,153	12,858,810	4,535,461	-	4,535,461	17,394,271
Whitsunday	3,362,316	293	3,362,609	1,376,381	-	1,376,381	4,738,990
Winton	4,032,216	347	4,032,563	1,413,569	-	1,413,569	5,446,132
Woorabinda	479,818	41	479,859	41,579	-	41,579	521,438
Wujal Wujal	439,819	37	439,856	13,052	-	13,052	452,908
Yarrabah	828,720	70	828,790	58,870	-	58,870	887,660

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 principal responsibility is to make recommendations concerning the distribution of certain financial assistance to local governing bodies. 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 2016–17

Local government	Number of properties (2014)	Value of properties (\$)	Estimated residential population	Road length (km)		
		10 year average	2015	Urban	Rural	Total
Aurukun	-	-	1,424	20	65	85
Balonne	2,242	354,770,926	4,826	67	2,538	2,605
Banana	6,720	1,191,505,874	15,209	162	3,840	4,002
Barcaldine	1,899	427,806,033	3,342	62	2,924	2,986
Barcoo	185	57,560,679	357	17	1,649	1,666
Blackall-Tambo	1,179	289,316,010	2,238	40	1,803	1,843
Boulia	168	60,320,712	490	11	1,318	1,329
Brisbane	332,077	122,126,237,311	1,162,186	5,679	0	5,679
Bulloo	169	41,145,079	396	13	1,977	1,990
Bundaberg	41,167	4,612,018,013	94,380	606	2,403	3,009
Burdekin	8,428	796,597,828	17,831	150	996	1,146
Burke	174	49,778,586	562	10	703	713
Cairns	50,948	8,356,795,832	160,285	903	413	1,316
Carpentaria	819	129,545,088	2,262	37	1,600	1,637
Cassowary Coast	14,782	1,766,676,258	28,689	200	1,018	1,218
Central Highlands	12,380	2,517,897,132	31,454	390	4,199	4,589
Charters Towers	5,456	646,332,059	12,433	138	3,109	3,247
Cherbourg	-	-	1,291	12	58	70
Cloncurry	1,245	136,789,951	3,351	85	1,486	1,571
Cook	2,095	269,848,366	4,388	90	2,837	2,927
Croydon	175	25,818,520	326	46	1,042	1,088
Diamantina	126	35,883,800	288	24	1,037	1,061
Doomadgee	-	-	1,399	15	98	113
Douglas	5,348	1,460,343,161	11,661	64	308	372
Etheridge	458	111,094,019	926	51	1,706	1,757
Flinders	1,070	239,613,407	1,792	45	1,947	1,992
Fraser Coast	45,340	5,623,966,638	101,977	787	1,807	2,594
Gladstone	28,178	3,958,717,579	67,464	481	2,109	2,590
Gold Coast	49,959	48,566,457,658	555,608	2,522	609	3,131
Goondiwindi	5,028	674,094,642	11,022	137	2,346	2,483
Gympie	23,592	2,743,352,524	48,681	316	1,962	2,278
Hinchinbrook	6,629	610,842,547	11,352	92	601	693
Hope Vale	-	-	1,125	14	118	132
Ipswich	65,335	9,143,760,022	193,015	1,176	573	1,749
Isaac	9,422	1,950,038,413	24,267	197	3,057	3,254
Kowanyama	-	-	1,142	8	345	352
Livingstone	15,260	2,492,015,358	37,001	249	1,166	1,415

Local government	Number of properties (2014)	Value of properties (\$)	Estimated residential population	Road length (km)		
		10 year average	2015	Urban	Rural	Total
Lockhart River	-	-	548	11	156	167
Lockyer Valley	16,050	1,674,991,307	38,798	354	1,074	1,428
Logan	180,271	20,924,814,260	308,681	1,321	1,013	2,334
Longreach	1,941	321,709,570	4,092	90	2,658	2,748
Mackay	46,663	7,500,790,087	123,724	683	1,831	2,514
Mapoon	-	-	294	17	28	45
Maranoa	6,738	1,292,327,077	13,862	172	5,685	5,857
Mareeba	9,122	1,046,829,998	21,833	217	2,091	2,308
McKinlay	481	187,926,735	1,062	28	1,605	1,633
Moreton Bay	138,675	27,624,926,522	425,482	2,304	1,192	3,496
Mornington	-	-	1,225	14	144	158
Mount Isa	6,718	504,305,855	22,517	161	1,872	2,033
Murweh	2,357	187,809,336	4,626	77	2,684	2,761
Napranum	-	-	962	12	159	171
Noosa	21,479	7,041,437,236	53,515	320	550	870
North Burnett	6,230	541,443,284	10,292	128	4,050	4,178
Northern Peninsula Area	-	-	2,714	31	332	363
Palm Island	-	-	2,671	33	9	42
Paroo	1,082	91,057,026	1,841	42	2,207	2,249
Pormpuraaw	-	-	743	16	550	566
Quilpie	593	44,367,504	948	42	2,038	2,080
Redland	58,278	12,663,858,972	149,989	764	297	1,061
Richmond	468	143,291,721	832	15	1,281	1,296
Rockhampton	33,252	3,006,566,863	83,653	664	1,331	1,995
Scenic Rim	17,160	3,453,518,164	39,757	221	1,560	1,781
Somerset	11,243	1,585,854,584	24,007	158	1,724	1,882
South Burnett	17,031	1,225,165,628	32,575	238	3,039	3,277
Southern Downs	17,590	1,472,535,387	35,738	254	2,795	3,049
Sunshine Coast	95,244	23,545,703,388	287,539	1,414	1,557	2,971
Tablelands	11,903	1,539,164,251	24,997	347	1,498	1,845
Toowoomba	63,695	8,309,603,512	163,232	1,067	5,530	6,597
Torres	723	114,497,200	3,665	108	191	299
Torres Strait Island	-	-	4,635	68	301	369
Townsville	67,790	9,313,886,894	193,946	1,144	581	1,725
Western Downs	18,058	2,335,216,690	33,799	326	7,201	7,527
Whitsunday	14,452	2,511,665,493	34,312	285	1,556	1,841
Winton	764	194,091,101	1,359	19	2,496	2,515
Woorabinda	-	-	1,001	10	47	56
Wujal Wujal	-	-	296	5	13	18
Yarrabah	-	-	2,686	21	35	56

Appendix 4: Cost adjustors by definition for 2016–17

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Aurukun	1.70	1.42	1.17	1.02	1.06	1.82	1.93
Balonne	1.48	1.08	1.15	1.07	1.02	1.22	1.68
Banana	1.26	1.02	1.15	1.06	1.00	1.08	1.20
Barcaldine	1.54	1.03	1.12	1.08	1.01	1.09	1.84
Barcoo	1.96	1.03	1.10	1.05	1.01	1.03	1.99
Blackall-Tambo	1.62	1.02	1.13	1.09	1.00	1.10	1.85
Boulia	1.90	1.20	1.14	1.04	1.04	1.40	1.90
Brisbane	1.00	1.01	1.12	1.06	1.00	1.00	1.00
Bulloo	1.94	1.06	1.08	1.07	1.01	1.07	1.95
Bundaberg	1.00	1.02	1.12	1.11	1.00	1.11	1.12
Burdekin	1.23	1.03	1.13	1.09	1.01	1.12	1.17
Burke	1.88	1.13	1.12	1.02	1.03	1.19	1.92
Cairns	1.00	1.04	1.14	1.06	1.01	1.10	1.00
Carpentaria	1.62	1.17	1.14	1.05	1.05	1.37	1.94
Cassowary Coast	1.14	1.05	1.12	1.09	1.01	1.14	1.17
Central Highlands	1.13	1.02	1.15	1.03	1.00	1.03	1.60
Charters Towers	1.30	1.04	1.15	1.09	1.01	1.17	1.25
Cherbourg	1.72	1.46	1.22	1.02	1.08	2.00	1.34
Cloncurry	1.54	1.11	1.12	1.04	1.04	1.19	1.75
Cook	1.49	1.09	1.11	1.06	1.03	1.17	1.90
Croydon	1.98	1.12	1.13	1.05	1.03	1.24	1.94
Diamantina	2.00	1.12	1.09	1.04	1.04	1.19	1.99
Doomadgee	1.71	1.42	1.21	1.01	1.06	1.86	1.86
Douglas	1.31	1.04	1.12	1.07	1.01	1.10	1.38
Etheridge	1.78	1.02	1.10	1.10	1.01	1.07	1.88
Flinders	1.66	1.03	1.12	1.10	1.01	1.14	1.82
Fraser Coast	1.00	1.02	1.12	1.12	1.00	1.13	1.12
Gladstone	1.00	1.02	1.14	1.05	1.00	1.04	1.25
Gold Coast	1.00	1.01	1.12	1.08	1.00	1.03	1.00
Goondiwindi	1.32	1.02	1.14	1.08	1.00	1.12	1.52
Gympie	1.05	1.01	1.13	1.10	1.00	1.11	1.15
Hinchinbrook	1.32	1.03	1.12	1.12	1.01	1.15	1.17
Hope Vale	1.75	1.41	1.16	1.02	1.06	1.80	1.86
Ipswich	1.00	1.02	1.15	1.05	1.00	1.06	1.00
Isaac	1.17	1.01	1.15	1.03	1.00	1.01	1.53
Kowanyama	1.74	1.41	1.16	1.02	1.07	1.80	1.98
Livingstone	1.10	1.01	1.13	1.08	1.00	1.07	1.31
Lockhart River	1.88	1.39	1.14	1.05	1.09	1.82	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	1.08	1.17
Logan	1.00	1.01	1.15	1.05	1.00	1.06	1.00
Longreach	1.51	1.03	1.16	1.06	1.01	1.14	1.90
Mackay	1.00	1.02	1.14	1.06	1.00	1.06	1.00
Mapoon	2.00	1.40	1.12	1.04	1.15	1.89	1.89
Maranoa	1.28	1.03	1.14	1.07	1.01	1.10	1.63
Mareeba	1.19	1.06	1.13	1.09	1.01	1.17	1.59
McKinlay	1.76	1.02	1.10	1.06	1.01	1.00	1.90
Moreton Bay	1.00	1.01	1.14	1.07	1.00	1.06	1.00
Morrington	1.73	1.41	1.20	1.02	1.07	1.88	2.00
Mount Isa	1.19	1.07	1.15	1.03	1.01	1.15	1.76
Murweh	1.48	1.06	1.15	1.08	1.01	1.18	1.81
Napranum	1.78	1.43	1.19	1.03	1.07	1.89	1.87
Noosa	1.03	1.00	1.12	1.11	1.00	1.08	1.17
North Burnett	1.33	1.03	1.12	1.11	1.01	1.14	1.45
Northern Peninsula Area	1.58	1.36	1.20	1.03	1.06	1.78	3.00
Palm Island	1.59	1.41	1.18	1.02	1.08	1.86	1.64
Paroo	1.65	1.15	1.14	1.08	1.03	1.36	1.85
Pormpuraaw	1.82	1.40	1.15	1.03	1.09	1.82	1.99
Quilpie	1.78	1.06	1.15	1.07	1.02	1.19	1.95
Redland	1.00	1.01	1.13	1.08	1.00	1.06	1.00
Richmond	1.80	1.03	1.12	1.07	1.01	1.07	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	1.09	1.17
Somerset	1.18	1.01	1.14	1.09	1.00	1.09	1.17
South Burnett	1.12	1.02	1.13	1.10	1.00	1.14	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	1.14	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	1.19	1.03	1.09	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	1.04	1.50
Winton	1.71	1.05	1.11	1.09	1.02	1.14	1.93
Woorabinda	1.77	1.44	1.20	1.02	1.07	1.91	1.46
Wujal Wujal	1.99	1.43	1.18	1.02	1.09	1.88	1.86
Yarrabah	1.58	1.44	1.22	1.02	1.07	1.96	1.36

