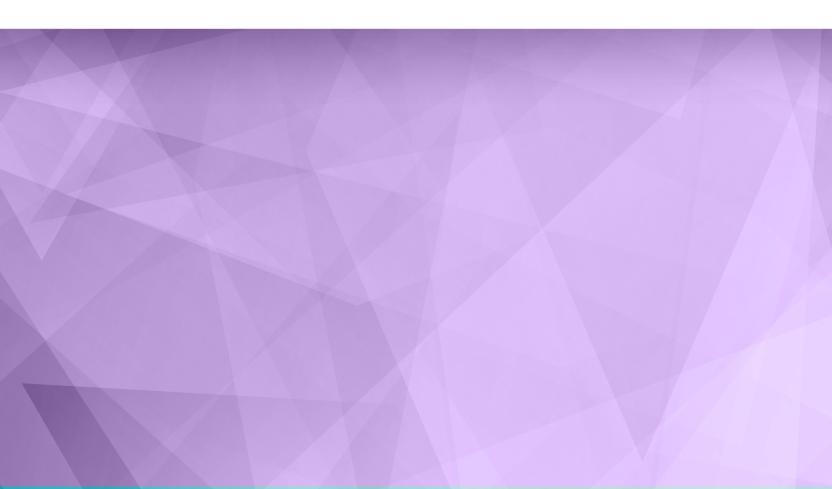


ANNUAL REPORT 2018

Queensland Local Government Grants Commission



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Queensland Local Government Grants Commission

29 January 2019

The Honourable Stirling Hinchliffe MP Minister for Local Government, Minister for Racing and Minster for Multicultural Affairs 1 William Street Brisbane QLD 4000

Dear Minister

On 13 August 2018, the Honourable Dr John McVeigh MP, Minister for Regional Development, Territories and Local Government, approved the allocation of the 2018–19 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

Brendan McNamara

Belledon

Member

Queensland Local Government Grants Commission

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Highlights

The Queensland Local Government Grants Commission Report for 2017–18 provides a summary of the commission's activities for the year, particularly the allocation of the 2018–19 Financial Assistance Grant (FAG). The following are some of the highlights of the year.

Financial Assistance Grant Allocation 2018–19

The commission determined the allocations for the total cash grant for the financial year 2018–19 totalling \$482.6 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 ninth year, completing one audit for inclusion in the 2018-19 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 six formal meetings during the year, in addition to 19 Council visits throughout Queensland. They met with Councils at the LGAQ Annual Conference and attended the National Forum of Local Government Grants Commissions in Adelaide and the LGAQ Bush Councils Convention in Charters Towers.

Calculation

There was one change made to the methodology used for 2018–19. The commission decided to increase the maximum location cost adjustor from 2 to 2.5 (the minimum is 1). Generally, this increases the assessed expenditure of rural and remote councils and results in higher General Purpose Grant allocations. The commission retained a location cost adjustor above the maximum for the following councils, due to their remoteness: Torres Shire Council, Mornington Shire Council, Northern Peninsula Area Regional Council and Torres Strait Island Regional Council (see '2.3 General Purpose Grant methodology').

1 The Commission

Role of the Commission 1.1

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

- makes recommendations for the distribution of Commonwealth 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 local governing body 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.

Chair (until November 2017)

Pam Parker AM

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 the establishment of Australia's first City of Choice forum with attendance, collaboration and funding from all three levels of government, ministers, department heads, not-for-profit organisations and over 1000 community representatives who 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 an 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 being the 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.

Ms Parker tendered her resignation on 14 November 2017. Commission member Mr Brendan McNamara has fulfilled the duties of Chair since that date.

Deputy Chair

The position of Deputy Chair has been vacant since the resignation of Mr Stephen Johnston on 19 December 2016.

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 the 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.

Brendan McNamara was a member of the previous commission and was re-appointed for a further term.

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 has served as a Debt/Drought taskforce member for the Queensland Government, Chair of the Wild Dog Barrier Fence Panel, Deputy Chair of the Southern Queensland Area Consultative Committee, Chair of the Maranoa and District Regional Organisation of Councils, and Member of the Northern Basin Advisory Committee advising the Murray Darling Authority. She has completed the Australian Institute of Company Directors Course and is currently President of the Surat Diggers Race Club.

Ann Bunnell

Former Deputy Mayor, Townsville 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 a member of the National Road Safety Council until 2013.

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 2017–18 financial year, board fees paid to the commission, as approved by the Governor-in-Council, is listed below.

Remuneration of commission members	2017–18
Pam Parker	\$3,723
Janelle Menzies	\$0
Brendan McNamara	\$6,000
Donna Stewart	\$6,000
Ann Bunnell	\$6,000
Total	\$21,723

Note: The annual remuneration for the Chair is \$10,000. However, Pam Parker resigned in November 2017 and received partial remuneration. Public sector employees (currently Janelle Menzies) who serve as commission members have not received remuneration. All commission members are entitled to reimbursement and allowances for travel.

Commission support staff

A number of staff from the Department of Local Government, Racing and Multicultural Affairs supported the commission during the year.

The Executive Officer of the commission was: Gary Kleidon and Denise Hallmark (acting). Departmental officers were: Peter Fletcher, Nithya Babu and Claudia Lewis.

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 Local Government, Racing and Multicultural Affairs
- Commonwealth Department of Infrastructure, Regional Development and Cities
- Australian Bureau of Statistics
- Department of Transport and Main Roads
- Department of Natural Resources, Mines and Energy
- 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**

The National Forum for 2017–18 was held in Adelaide, 30–31 October 2017. It was attended by Pam Parker, Donna Stewart, Ann Bunnell and Peter Fletcher.

2 The 2017–18 year in review

Road audits

The road data audit program continued for its ninth year with one audit for Charters Towers Regional Council being completed.

The audits are to verify road data submitted to the department by councils annually against recorded evidence. They generally result 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 8).

Council visits

In the 2017–18 year, the commission visited the following councils:

- **Barcaldine Regional Council**
- Barcoo Shire Council
- Blackall-Tambo Regional Council
- **Boulia Shire Council**
- **Bundaberg Regional Council**
- **Charters Towers Regional Council**
- Cherbourg Aboriginal Shire Council
- Cloncurry Shire Council
- Diamantina Shire Council
- Doomadgee Aboriginal Shire Council
- Flinders Shire Council
- Gladstone Regional Council
- **Gympie Regional Council**
- Longreach Regional Council
- McKinlay Shire Council
- Noosa Shire Council
- Richmond Shire Council
- South Burnett Regional Council
- Winton Shire Council

The commission attended the Local Government Association of Queensland Annual Conference at Gladstone on 17 and 18 October 2017 and met with representatives from the following councils:

- Longreach Regional Council
- North Burnett Regional Council
- Scenic Rim Regional Council
- Sunshine Coast Regional Council
- Torres Shire Council

The commission also attended the Local Government Association of Queensland Bush Councils Convention at Charters Towers on 9 to 11 August 2017 and met with representatives from Carpentaria Shire Council.

The Council visit program provides an opportunity to explain the role of the commission and the methodology process for the allocation of the FAG. 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 Commonwealth 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 is 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 local governing bodies incur in providing services and their revenue-raising capacity. The commission calculates state averages for revenue and expenditure categories and applies these averages – with adjustors (or multipliers) – to each local governing body.

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 local governing body chooses to fund three libraries or none, or provide subsidies to key industry sectors, does not affect the outcome for the individual local governing body. Actual revenues and expenditures are used to calculate state averages only, not individual local governing body 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 local governing body's control which may affect its revenue-raising capacity or expenditure needfor example, geographical location. Importantly, effort neutrality ensures that local governing bodies 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 local governing body in the state. Local governing body s only receive the minimum grant when assessed as having a high capacity to raise revenue.

For the 2018–19 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 local governing body 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:

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 in mid-November. This data is also used by the Department of Local Government, Racing and Multicultural Affairs 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 2018–19**

For 2018–19, Queensland's cash Financial Assistance Grant allocation is:

- \$341,080,589 for the General Purpose Grant
- \$141,494,967 for the Identified Road Grant.

Therefore, Queensland's total cash Financial Assistance Grant funding allocation for 2018–19 is \$482,575,556. The total funding for Australia is \$2,457,106,032.

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. The cash adjustment for the 2017–18 General Purpose Grant, as applied to the 2018-19 grant, is -\$98,129. The cash adjustment for the 2017-18 Identified Road Grant, as applied to the 2018-19 grant, is -\$17,791.

Diagram 1: National distribution of the 2018–19 total cash grant pool (General Purpose Grant and Identified Road Grant)

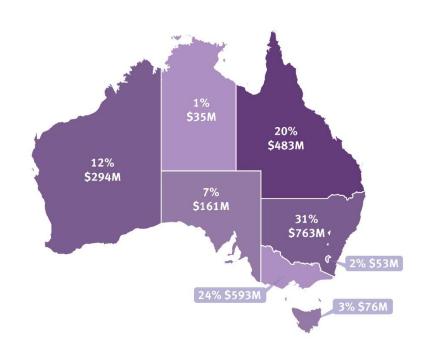
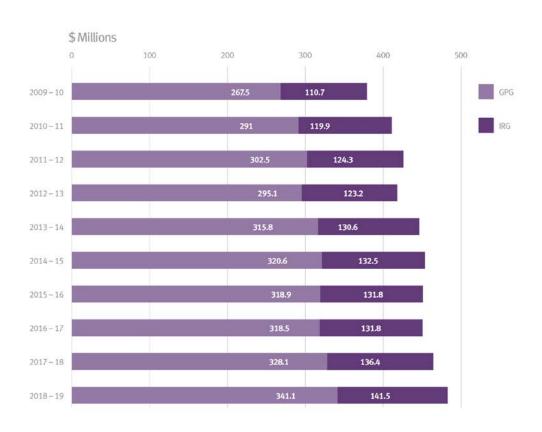


Diagram 2: Queensland's historical Financial Assistance Grant allocation (General Purpose Grant and Identified Road Grant)



2.3 **General Purpose Grant methodology**

For 2018–19, one change was made to the methodology compared to 2017–18. This involved increasing the maximum location cost adjustor for expenditure need and is detailed below.

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: \$0.008
Garbage charges	Residential properties	\$511.93 per residential property
Fees and charges	Population	\$371.41 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 5-year average of property valuations is used to avoid large fluctuations in grant outcomes. The total state rate revenue is divided by this 5-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 5 years).

Cent in dollar avg
$$\left(\frac{\text{State total rate revenue}}{\text{State total valuation (5 year avg)}}\right) \times \text{council total valuation (5 year avg)}$$

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 2018-19, the average per residential property is \$511.93.

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 2018-19 is \$371.41.

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 2018–19 and the cost adjustors that are applied to the category.

Table 2: Summary of expenditure assessment in the methodology

		Cos	st adjust applied	
Expenditure category	2018–19 unit of measure	Location	Demography	Scale
Administration	Actual remuneration category + \$394.63 per capita + \$388.43 per property / \$131.54 per capita (Indigenous councils)	✓		~
Public order and safety	\$32.50 per capita	✓	✓	✓
Education, health, welfare and housing	\$26.61 per capita	✓	√	✓
Garbage and recycling	\$373.89 per residential property / \$118.47 per capita (Indigenous councils)	✓		✓
Community amenities, recreation, culture and libraries	\$223.06 per capita	✓	√	✓
Building control and town planning	\$162.46 per residential property / \$51.48 per capita (Indigenous councils)	✓		✓
Business and industry development	\$44.80 per capita	√		✓
Environment	\$100.16 per residential property / \$33.92 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.
- Seventy-five per cent of remaining state total administration expenditure divided by state population and multiplied by council population (\$394.63 per capita (75 per cent) for 2018-19).
- 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 (\$388.43 per property (25 per cent) for 2018–19). For Indigenous councils, adjusted population data is used in place of property numbers (\$131.54 per capita).

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 2018-19, the amount for each council is \$32.50 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 2018–19, the amount for each council is \$26.61 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 2018-19, the amounts for each council are \$373.89 per residential property and \$118.47 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 2018–19, the amount for each council is \$223.06 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 2018-19, the amounts for each council are \$162.46 per residential property and \$51.48 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 2018–19, the amount for each council is \$44.80 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 2018-19, the environment amounts for each council are \$110.16 per residential property and \$33.92 per capita for Indigenous councils.

Roads

Table 3: Summary of Road Assessment Model

			Cost adjustors									
			Climate		Soil	Soil sub-grade		Population density		Terrain		1
	Traffic volume range (adjusted vehicles per day)	Base cost (\$/km)	Favourable (TI -50)	Adverse (TI +100)	Good (CBR>10)	Poor (CBR<5)	MR Reactive	<1.0persons/km^2	<0.1p/km^2	Undulating	КII!H	Mountainous
	Unformed	\$354	0%	25%	0%	0%	0%	5%	10%	2%	5%	0%
"	<40	\$708	0%	20%	0%	0%	0%	5%	10%	2%	5%	0%
Roads	40–150	\$3,386	0%	20%	0%	10%	10%	5%	10%	2%	5%	0%
Re	150–250	\$6,152	-10%	15%	-5%	10%	10%	2.5%	5%	2%	5%	10%
Rural	250–1000	\$8,687	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
"	1,000–3,000	\$11,000	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	>3000	\$15,149	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
S	<500	\$12,103	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
Roads	500-1,000	\$18,822	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
n R	1,000–5,000	\$29,921	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
Urban	5,000-10,000	\$54,272	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
]	>10,000	\$92,758	-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). Additionally, there is an allowance made for heavy vehicles, as per Table 4. Averagemaintenance 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 4.5 per cent for 2018–19 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.
 - o adverse effect—increase in expenditure up to maximum of 25 per cent
 - o favourable effect—decrease in expenditure up to maximum of 10 per cent.
- Soil sub-grade: represents the additional costs due to reactive soils for roads expenditure.
 - o reactive or poor soils—increase in expenditure up to maximum of 10 per cent
 - o good soil—decrease in expenditure up to maximum of five per cent.

- Population density captures the additional costs for maintenance activity that occurs in remote and less populated areas. Lower density increases costs up to maximum of 10 per cent. Terrain—represents the additional costs to road maintenance due to the terrain of the area.
 - o undulating terrain—increase in expenditure up to a maximum of two per cent
 - o hilly terrain—increase in expenditure up to a maximum of five per cent
 - o mountainous terrain—increase in expenditure up to a maximum of 10 per cent.

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 (m²): 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.

For 2018–19 the commission decided to increase the maximum location cost adjustor from 2 to 2.5 (the minimum is 1).

2.3.4 Scaling back: Matching available funding

For the 2018–19 General Purpose Grant calculation, the overall assessed expenditure figure used was \$7.33 billion, while the equivalent assessed revenue amount was \$6.45 billion. After each council was allocated the minimum grant, some \$238.83 million of the General Purpose Grant funding pool remained unallocated to meet a \$782.47 million 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 methods 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 legitimate 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 2016-17 data, there were 150,310 km of council-controlled roads in Queensland. Estimated residential population data supplied by the Australian Bureau of Statistics in 2017 indicated that Queensland's population (excluding Weipa) was 4,924,324.

As an example, a council with 1,000 km of road and 2,000 residents would receive an Identified Road Grant entitlement of:

$$\left\{ \left[0.6285 \times \left(\frac{1,000}{150,310} \right) \right] + \left[0.3715 \times \left(\frac{2,000}{4,924,324} \right) \right] \right\} \times \$141,512,758 = \$613,068$$

For the 2018-19 Identified Road Grant, the amounts per kilometre of road and per capita are \$591.72 and \$10.68 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 Commonwealth Government allocates its Roads to Recovery funding to councils.

Cash adjustment

Each July, the Commonwealth 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 2018, the Commonwealth 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: 2018–19 Financial Assistance Grant outcomes

Local Government	Ge	General Purpose Grant			Identified Road Grant			
Local Government	2018-19 Entitlement	Cash Adjustment	Total Cash	2018-19 Entitlement	Cash Adjustment	Total Cash	2018-19	
Aurukun	2,052,945	-574	2,052,371	74,789	-8	74,781	2,127,152	
Balonne	4,002,008	-1,117	4,000,891	1,588,298	-202	1,588,096	5,588,987	
Banana	4,966,441	-1,528	4,964,913	2,515,971	-320	2,515,651	7,480,564	
Barcaldine	5,550,554	-1,604	5,548,950	1,797,321	-229	1,797,092	7,346,042	
Barcoo	2,806,584	-826	2,805,758	988,702	-126	988,576	3,794,334	
Blackall-Tambo	3,015,589	-862	3,014,727	1,124,793	-143	1,124,650	4,139,377	
Boulia	2,259,281	-669	2,258,612	790,991	-100	790,891	3,049,503	
Brisbane	25,079,704	-7,180	25,072,524	16,294,137	-2,037	16,292,100	41,364,624	
Bulloo	5,615,242	-1,566	5,613,676	1,181,251	-150	1,181,101	6,794,777	
Bundaberg	5,325,356	-1,594	5,323,762	2,803,234	-357	2,802,877	8,126,639	
Burdekin	2,682,349	-825	2,681,524	863,077	-110	862,967	3,544,491	
Burke	2,633,213	-772	2,632,441	425,598	-54	425,544	3,057,985	
Cairns	3,419,932	-985	3,418,947	2,547,115	-320	2,546,795	5,965,742	
Carpentaria	3,886,350	-1,107	3,885,243	990,625	-126	990,499	4,875,742	
Cassowary Coast	2,654,551	-740	2,653,811	1,028,697	-130	1,028,567	3,682,378	
Central Highlands	6,480,058	-1,807	6,478,251	3,012,737	-386	3,012,351	9,490,602	
Charters Towers	3,840,355	-1,176	3,839,179	2,374,312	-260	2,374,052	6,213,231	
Cherbourg	605,495	-169	605,326	55,448	-7	55,441	660,767	
Cloncurry	4,658,539	-1,355	4,657,184	962,926	-122	962,804	5,619,988	
Cook	8,497,704	-2,370	8,495,334	1,779,577	-225	1,779,352	10,274,686	
Croydon	3,284,345	-916	3,283,429	646,925	-82	646,843	3,930,272	
Diamantina	2,501,530	-742	2,500,788	630,885	-80	630,805	3,131,593	
Doomadgee	1,366,575	-381	1,366,194	82,792	-10	82,782	1,448,976	
Douglas	1,088,405	-304	1,088,101	381,728	-44	381,684	1,469,785	
Etheridge	4,283,747	-1,195	4,282,552	1,055,510	-133	1,055,377	5,337,929	

Local Covernment	Ge	General Purpose Grant			Identified Road Grant			
Local Government	2018-19 Entitlement	Cash Adjustment	Total Cash	2018-19 Entitlement	Cash Adjustment	Total Cash	2018-19	
Flinders	5,597,805	-1,561	5,596,244	1,194,936	-152	1,194,784	6,791,028	
Fraser Coast	4,736,056	-1,321	4,734,735	2,660,576	-336	2,660,240	7,394,975	
Gladstone	5,345,058	-1,519	5,343,539	2,239,413	-290	2,239,123	7,582,662	
Gold Coast	12,311,764	-3,453	12,308,311	8,236,129	-1,018	8,235,111	20,543,422	
Goondiwindi	4,588,754	-1,326	4,587,428	1,584,962	-201	1,584,761	6,172,189	
Gympie	3,500,907	-1,005	3,499,902	1,894,909	-238	1,894,671	5,394,573	
Hinchinbrook	1,427,165	-439	1,426,726	526,427	-67	526,360	1,953,086	
Hope Vale	1,067,775	-298	1,067,477	88,676	-11	88,665	1,156,142	
Ipswich	4,291,481	-1,208	4,290,273	3,239,148	-402	3,238,746	7,529,019	
Isaac	3,175,734	-886	3,174,848	2,151,763	-276	2,151,487	5,326,335	
Kowanyama	1,577,077	-440	1,576,637	219,061	-28	219,033	1,795,670	
Livingstone	2,660,206	-742	2,659,464	1,261,337	-158	1,261,179	3,920,643	
Lockhart River	1,686,750	-470	1,686,280	112,352	-14	112,338	1,798,618	
Lockyer Valley	3,198,410	-892	3,197,518	1,290,003	-161	1,289,842	4,487,360	
Logan	6,644,067	-1,908	6,642,159	4,852,243	-607	4,851,636	11,493,795	
Longreach	5,895,748	-1,656	5,894,092	1,664,447	-211	1,664,236	7,558,328	
Mackay	3,347,013	-1,030	3,345,983	2,722,553	-354	2,722,199	6,068,182	
Mapoon	1,185,887	-331	1,185,556	37,208	-5	37,203	1,222,759	
Maranoa	13,841,952	-3,990	13,837,962	3,584,447	-455	3,583,992	17,421,954	
Mareeba	5,847,283	-1,631	5,845,652	1,599,729	-203	1,599,526	7,445,178	
McKinlay	4,448,928	-1,305	4,447,623	974,706	-124	974,582	5,422,205	
Moreton Bay	9,314,273	-2,645	9,311,628	6,961,613	-866	6,960,747	16,272,375	
Mornington	2,317,601	-646	2,316,955	106,334	-14	106,320	2,423,275	
Mount Isa	4,872,206	-1,359	4,870,847	1,404,723	-182	1,404,541	6,275,388	
Murweh	5,412,465	-1,525	5,410,940	1,692,156	-215	1,691,941	7,102,881	
Napranum	1,154,112	-322	1,153,790	113,342	-14	113,328	1,267,118	
Noosa	1,137,705	-329	1,137,376	1,099,745	-139	1,099,606	2,236,982	
North Burnett	8,724,960	-2,679	8,722,281	2,576,227	-326	2,575,901	11,298,182	
Northern Peninsula Area	4,151,887	-1,158	4,150,729	246,906	-31	246,875	4,397,604	
Palm Island	1,292,245	-360	1,291,885	50,606	-7	50,599	1,342,484	
Paroo	4,146,401	-1,164	4,145,237	1,354,461	-172	1,354,289	5,499,526	

Local Government	Ge	General Purpose Grant			Identified Road Grant			
200a. Government	2018-19 Entitlement	Cash Adjustment	Total Cash	2018-19 Entitlement	Cash Adjustment	Total Cash	2018-19	
Pormpuraaw	1,455,958	-406	1,455,552	343,615	-43	343,572	1,799,124	
Quilpie	3,785,671	-1,110	3,784,561	1,240,717	-157	1,240,560	5,025,121	
Redland	3,207,423	-925	3,206,498	2,354,532	-290	2,354,242	5,560,740	
Richmond	2,857,679	-879	2,856,800	775,340	-98	775,242	3,632,042	
Rockhampton	6,042,788	-1,685	6,041,103	2,064,190	-263	2,063,927	8,105,030	
Scenic Rim	1,676,384	-468	1,675,916	1,515,384	-188	1,515,196	3,191,112	
Somerset	2,011,168	-607	2,010,561	1,374,492	-174	1,374,318	3,384,879	
South Burnett	4,712,137	-1,348	4,710,789	2,288,231	-290	2,287,941	6,998,730	
Southern Downs	4,412,662	-1,358	4,411,304	2,194,829	-278	2,194,551	6,605,855	
Sunshine Coast	6,475,685	-1,782	6,473,903	5,084,100	-623	5,083,477	11,557,380	
Tablelands	4,844,201	-1,351	4,842,850	1,363,152	-172	1,362,980	6,205,830	
Toowoomba	8,069,313	-2,431	8,066,882	5,694,328	-720	5,693,608	13,760,490	
Torres	3,327,988	-928	3,327,060	217,470	-27	217,443	3,544,503	
Torres Strait Island	10,815,740	-3,135	10,812,605	270,346	-34	270,312	11,082,917	
Townsville	4,024,057	-1,192	4,022,865	3,104,158	-398	3,103,760	7,126,625	
Western Downs	12,097,769	-3,722	12,094,047	4,822,374	-610	4,821,764	16,915,811	
Whitsunday	3,849,515	-1,074	3,848,441	1,461,795	-185	1,461,610	5,310,051	
Winton	4,054,361	-1,208	4,053,153	1,484,402	-187	1,484,215	5,537,368	
Woorabinda	549,343	-153	549,190	43,908	-6	43,902	593,092	
Wujal Wujal	503,548	-140	503,408	13,854	-2	13,852	517,260	
Yarrabah	948,801	-265	948,536	62,964	-8	62,956	1,011,492	
Total	341,178,718	-98,129	341,080,589	141,512,758	-17,791	141,494,967	482,575,556	

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 Commonwealth 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 Commonwealth 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 2018–19

Local government	Number of properties (2016)	Value of properties (\$) 5-year average	Estimated residential population	Road length (km)		Total
			(2017)	Urban	Rural	
Aurukun	0	0	1,343	17	85	102
Balonne	2,193	425,286,258	4,391	67	2,538	2,605
Banana	6,748	1,451,380,324	14,521	161	3,829	3,990
Barcaldine	1,873	495,203,762	2,853	65	2,921	2,986
Barcoo	189	59,032,360	272	17	1,649	1,666
Blackall-Tambo	1,175	317,468,140	1,889	41	1,826	1,867
Boulia	167	65,597,610	431	11	1,318	1,329
Brisbane	337,419	168,884,571,645	1,206,607	5,758	9	5,767
Bulloo	178	46,664,796	350	13	1,977	1,990
Bundaberg	41,555	5,772,313,796	94,858	681	2,345	3,026
Burdekin	8,454	1,094,676,304	17,215	179	969	1,148
Burke	166	57,192,612	347	10	703	713
Cairns	53,013	10,888,526,274	164,536	923	413	1,336
Carpentaria	825	152,649,200	2,004	37	1,601	1,638
Cassowary Coast	14,783	1,941,134,572	29,680	200	1,003	1,203
Central Highlands	12,172	2,789,500,240	28,684	402	4,172	4,574
Charters Towers	5,516	820,876,140	11,949	137	3,660	3,797
Cherbourg	0	0	1,314	12	58	70
Cloncurry	1,267	197,908,132	3,123	85	1,486	1,571
Cook	2,129	309,994,774	4,461	90	2,837	2,927
Croydon	177	30,355,260	294	46	1,042	1,088
Diamantina	149	40,404,930	288	24	1,037	1,061
Doomadgee	0	0	1,492	15	98	113
Douglas	5,430	1,483,300,653	12,186	84	341	425
Etheridge	466	116,057,580	821	52	1,717	1,769

Local government	Number of properties (2016)	Value of properties (\$) 5-year average	Estimated residential population (2017)	Road le	Total	
				Urban	Rural	
Flinders	1,078	271,384,980	1,521	45	1,947	1,992
Fraser Coast	46,407	6,512,591,081	103,998	914	1,706	2,620
Gladstone	28,343	5,653,124,756	63,052	496	2,151	2,647
Gold Coast	144,961	57,019,369,489	592,330	2,570	662	3,232
Goondiwindi	5,047	886,452,194	10,785	138	2,346	2,484
Gympie	24,033	3,336,177,116	51,013	321	1,961	2,282
Hinchinbrook	6,617	868,758,953	10,900	92	601	693
Hope Vale	0	0	990	14	118	132
Ipswich	72,108	12,695,381,502	206,467	1,176	573	1,749
Isaac	9,387	2,259,798,934	21,199	197	3,057	3,254
Kowanyama	0	0	984	8	345	352
Livingstone	15,791	3,119,653,299	37,393	262	1,195	1,457
Lockhart River	0	0	769	11	165	176
Lockyer Valley	16,544	2,335,359,654	40,189	276	1,179	1,455
Logan	98,831	29,502,875,753	319,652	1,397	1,036	2,433
Longreach	1,912	368,788,263	3,598	90	2,658	2,748
Mackay	46,984	9,132,605,731	117,064	674	1,815	2,489
Mapoon	0	0	326	17	40	57
Maranoa	6,738	1,641,758,713	12,843	171	5,655	5,826
Mareeba	9,167	1,443,687,495	22,311	219	2,082	2,301
McKinlay	481	192,105,664	790	28	1,605	1,633
Moreton Bay	146,897	37,696,093,542	448,118	2,348	1,332	3,680
Mornington	0	0	1,203	14	144	158
Mount Isa	6,725	849,649,140	18,899	161	1,872	2,033
Murweh	2,336	247,417,008	4,309	81	2,701	2,782
Napranum	0	0	1,028	14	159	173
Noosa	21,855	7,658,862,028	54,736	321	550	871

Local government	Number of properties (2016)	Value of properties (\$) 5-year average	Estimated residential population (2017)	Road le	Total	
		. ,		Urban	Rural	
North Burnett	6,215	733,581,228	10,632	128	4,034	4,162
Northern Peninsula Area	0	0	3,008	31	332	363
Palm Island	0	0	2,634	30	8	38
Paroo	1,077	112,876,160	1,665	52	2,207	2,259
Pormpuraaw	0	0	807	16	550	566
Quilpie	579	52,560,506	821	44	2,038	2,082
Redland	60,245	16,451,452,864	154,312	722	473	1,195
Richmond	475	151,171,368	794	15	1,281	1,296
Rockhampton	33,866	4,444,126,971	81,446	689	1,330	2,019
Scenic Rim	17,615	4,126,961,653	41,735	214	1,594	1,808
Somerset	11,455	2,091,902,264	25,545	177	1,685	1,862
South Burnett	17,078	1,661,603,618	32,707	238	3,039	3,277
Southern Downs	17,855	2,170,869,900	35,542	257	2,811	3,068
Sunshine Coast	101,863	28,147,205,091	311,551	1,414	1,557	2,971
Tablelands	12,169	2,097,744,259	25,425	347	1,498	1,845
Toowoomba	66,114	12,498,085,706	166,409	1,092	5,529	6,621
Torres	723	187,016,100	3,798	108	191	299
Torres Strait Island	0	0	4,871	68	301	369
Townsville	70,146	12,990,282,733	193,601	1,168	585	1,753
Western Downs	17,978	3,205,219,390	34,575	330	7,196	7,526
Whitsunday	14,766	2,772,813,109	34,831	286	1,556	1,842
Winton	748	205,372,240	1,144	21	2,467	2,488
Woorabinda	0	0	994	10	47	56
Wujal Wujal	0	0	300	5	13	18
Yarrabah	0	0	2,801	21	35	56

Appendix 4: Cost adjustors by definition for 2018–19

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Aurukun	1.71	1.43	1.17	1.02	1.08	1.82	2.39
Balonne	1.49	1.08	1.14	1.08	1.02	1.22	2.02
Banana	1.27	1.02	1.14	1.07	1.00	1.07	1.30
Barcaldine	1.57	1.03	1.13	1.09	1.01	1.11	2.26
Barcoo	2.00	1.06	1.06	1.10	1.02	1.10	2.48
Blackall-Tambo	1.65	1.03	1.11	1.11	1.01	1.11	2.28
Boulia	1.92	1.13	1.11	1.03	1.02	1.17	2.35
Brisbane	1.00	1.01	1.12	1.06	1.00	1.00	1.00
Bulloo	1.95	1.06	1.11	1.06	1.01	1.08	2.43
Bundaberg	1.00	1.02	1.12	1.11	1.00	1.11	1.18
Burdekin	1.24	1.03	1.12	1.10	1.01	1.12	1.26
Burke	1.96	1.19	1.09	1.04	1.04	1.30	2.37
Cairns	1.00	1.04	1.13	1.06	1.01	1.09	1.00
Carpentaria	1.63	1.20	1.14	1.07	1.05	1.44	2.41
Cassowary Coast	1.14	1.05	1.12	1.09	1.01	1.14	1.26
Central Highlands	1.15	1.02	1.15	1.04	1.00	1.05	1.90
Charters Towers	1.31	1.04	1.15	1.09	1.01	1.17	1.38
Cherbourg	1.71	1.48	1.24	1.01	1.07	2.00	1.51
Cloncurry	1.55	1.11	1.13	1.04	1.03	1.20	2.13
Cook	1.49	1.10	1.11	1.08	1.02	1.22	2.34
Croydon	1.99	1.08	1.11	1.05	1.02	1.12	2.41
Diamantina	1.99	1.07	1.14	1.02	1.01	1.10	2.49
Doomadgee	1.69	1.44	1.23	1.01	1.05	1.89	2.29
Douglas	1.30	1.04	1.10	1.08	1.01	1.07	1.57
Etheridge	1.80	1.03	1.11	1.10	1.01	1.10	2.32
Flinders	1.68	1.03	1.11	1.11	1.01	1.12	2.23

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Fraser Coast	1.00	1.02	1.11	1.13	1.00	1.13	1.18
Gladstone	1.00	1.02	1.15	1.05	1.00	1.06	1.37
Gold Coast	1.00	1.01	1.12	1.08	1.00	1.03	1.00
Goondiwindi	1.33	1.03	1.14	1.09	1.00	1.11	1.79
Gympie	1.04	1.02	1.12	1.11	1.00	1.10	1.23
Hinchinbrook	1.32	1.03	1.11	1.13	1.01	1.16	1.26
Hope Vale	1.76	1.43	1.19	1.02	1.07	1.85	2.29
Ipswich	1.00	1.02	1.15	1.05	1.00	1.06	1.00
Isaac	1.20	1.02	1.15	1.03	1.00	1.02	1.80
Kowanyama	1.76	1.43	1.17	1.02	1.08	1.84	2.46
Livingstone	1.10	1.02	1.13	1.08	1.00	1.08	1.47
Lockhart River	1.81	1.41	1.20	1.01	1.06	1.80	2.49
Lockyer Valley	1.09	1.02	1.13	1.08	1.00	1.07	1.26
Logan	1.00	1.02	1.15	1.06	1.00	1.06	1.00
Longreach	1.53	1.03	1.14	1.08	1.00	1.10	2.35
Mackay	1.00	1.03	1.14	1.06	1.00	1.07	1.00
Mapoon	1.97	1.42	1.20	1.02	1.10	1.91	2.34
Maranoa	1.29	1.04	1.14	1.07	1.01	1.11	1.94
Mareeba	1.19	1.06	1.12	1.09	1.01	1.16	1.88
McKinlay	1.80	1.02	1.09	1.07	1.00	1.01	2.36
Moreton Bay	1.00	1.01	1.14	1.07	1.00	1.07	1.00
Mornington	1.73	1.41	1.20	1.03	1.07	1.86	3.50
Mount Isa	1.22	1.08	1.16	1.03	1.01	1.16	2.14
Murweh	1.49	1.06	1.14	1.08	1.01	1.17	2.21
Napranum	1.76	1.44	1.20	1.02	1.07	1.89	2.30
Noosa	1.03	1.01	1.11	1.11	1.00	1.07	1.26
North Burnett	1.33	1.03	1.12	1.12	1.01	1.14	1.68
Northern Peninsula Area	1.56	1.41	1.23	1.02	1.05	1.84	3.50

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Palm Island	1.58	1.44	1.20	1.01	1.07	1.88	1.96
Paroo	1.67	1.14	1.12	1.10	1.03	1.32	2.28
Pormpuraaw	1.80	1.39	1.18	1.03	1.08	1.80	2.48
Quilpie	1.80	1.08	1.12	1.06	1.02	1.16	2.43
Redland	1.00	1.01	1.13	1.08	1.00	1.06	1.00
Richmond	1.80	1.03	1.13	1.05	1.01	1.06	2.41
Rockhampton	1.00	1.04	1.14	1.07	1.01	1.11	1.38
Scenic Rim	1.08	1.01	1.12	1.10	1.00	1.09	1.26
Somerset	1.17	1.02	1.13	1.09	1.00	1.09	1.26
South Burnett	1.12	1.03	1.13	1.11	1.00	1.14	1.50
Southern Downs	1.11	1.02	1.13	1.11	1.00	1.13	1.26
Sunshine Coast	1.00	1.01	1.12	1.10	1.00	1.07	1.00
Tablelands	1.17	1.04	1.12	1.11	1.01	1.15	1.56
Toowoomba	1.00	1.02	1.14	1.08	1.00	1.09	1.26
Torres	1.52	1.33	1.18	1.03	1.06	1.66	3.50
Torres Strait Island	1.47	1.43	1.21	1.02	1.07	1.88	5.00
Townsville	1.00	1.03	1.14	1.06	1.00	1.08	1.00
Western Downs	1.11	1.03	1.14	1.07	1.00	1.10	1.38
Whitsunday	1.11	1.02	1.12	1.07	1.00	1.05	1.75
Winton	1.74	1.05	1.11	1.11	1.01	1.15	2.39
Woorabinda	1.76	1.46	1.22	1.02	1.07	1.95	1.68
Wujal Wujal	1.98	1.43	1.14	1.01	1.10	1.82	2.29
Yarrabah	1.57	1.44	1.22	1.02	1.07	1.91	1.54

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