



# **ANNUAL REPORT** 2017

Queensland Local Government Grants Commission



**Queensland Local Government  
Grants Commission**

23 July 2018

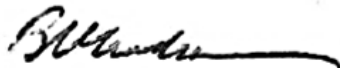
The Honourable Stirling Hinchliffe MP  
Minister for Local Government,  
Minister for Racing and  
Minister for Multicultural Affairs  
1 William Street  
Brisbane QLD 4002

Dear Minister

On 9 August 2017, the then 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 2017-18 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  
**Acting Chairperson**  
**Queensland Local Government Grants Commission**

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## Highlights

The Queensland Local Government Grants Commission Report for 2016–17 provides a summary of the commission's activities for the year, particularly the allocation of the 2017–18 Financial Assistance Grant. The following are some of the highlights of the year.

### **Financial Assistance Grant Allocation 2017–18**

The commission determined the allocations for the total cash grant for the financial year 2017–18 totalling \$464.5 million. Financial Assistance Grant funds are paid as untied grants under the provisions of the Commonwealth *Local Government (Financial Assistance) Act 1995*. The Commonwealth Government announced in its 2014–15 Budget that the indexation of the Financial Assistance Grant would be paused for a period of three years – this pause was lifted in 2017–18.

### **Road audits**

The road data audit program continued for its eighth year, completing two audits for inclusion in the 2017–18 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 13 Council visits (including regional organisations of councils) throughout Queensland.

### **Calculation**

There were two changes made to the methodology used for 2017–18. The commission decided to move from 10-year averaging to 5-year averaging of land valuations which are used as the basis of calculating rating revenue. This was in response to feedback at numerous council visits and provides a more current assessment of councils' capacity to raise rates. The commission also decided to increase the location cost adjustor for Mornington Shire Council to '3' (from the normal maximum of '2'). This increases council's assessed expenditure and treats council similarly to other very remote councils (see '2.3 General Purpose Grant methodology' for more detail).

# 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 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 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 2017, 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***

Former 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.

Mr Johnston vacated his position as Deputy Chair of the commission in December 2016 to undertake employment in the local government sector.

## 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 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, 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 a member of the National Road Safety Council until 2013.

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 2016–17 financial year, board fees paid to the commission, as approved by the Governor-in-Council, is listed below.

Remuneration of commission members	2016–17
Pam Parker	\$10,000
Janelle Menzies	\$0
Brendan McNamara	\$6,000
Donna Stewart	\$6,000
Ann Bunnell	\$6,000
<b>Sub-total</b>	<b>\$28,000</b>

Note: Public sector employees (Janelle Menzies) who serve as commission members are not paid board fees. All commission members are entitled to reimbursement and allowances for travel.

## **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:** Gary Kleidon and 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, 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**

There was no National Forum held in 2016–17. Michael Meehan, the then Executive Officer, attended the annual Executive Officers Conference on 16 and 17 November 2016.

## 2 The 2016–17 year in review

### Road audits

The road data audit program continued for its eighth year with two road audits being completed, namely Blackall-Tambo and Fraser Coast 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 2016–17 year, the commission visited the following councils:

- Burke Shire Council
- Cairns Regional Council
- Carpentaria Shire Council
- Croydon Shire Council
- Mornington Shire Council
- Mt Isa City Council

The commission also held an additional meeting with the below regional organisation of councils (ROC):

- Wide Bay Burnett ROC
- Central Queensland ROC
- Whitsunday ROC
- North Queensland ROC
- South West Queensland LGA
- Remote Area Planning & Development Board (RAPAD)
- Council of Mayors South East Queensland

The commission also attend the Local Government Association of Queensland's annual conference at the Gold Coast and met with representative from the following councils:

- North West Queensland ROC

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 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 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 adjustors (or multipliers) – 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 2017–18 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 2017–18

For 2017–18, Queensland's cash Financial Assistance Grant allocation is:

- \$328,086,310 for the General Purpose Grant
- \$136,395,187 for the Identified Road Grant.

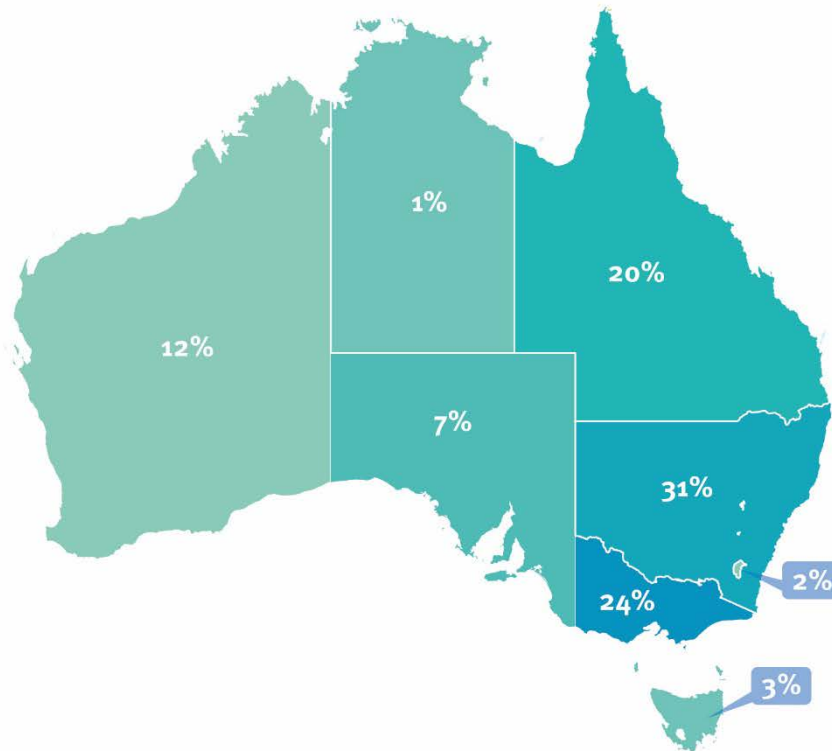
Therefore, Queensland's total cash Financial Assistance Grant funding allocation for 2017–18 is \$464,481,497. The total funding for Australia is \$2,368,546,717.

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.

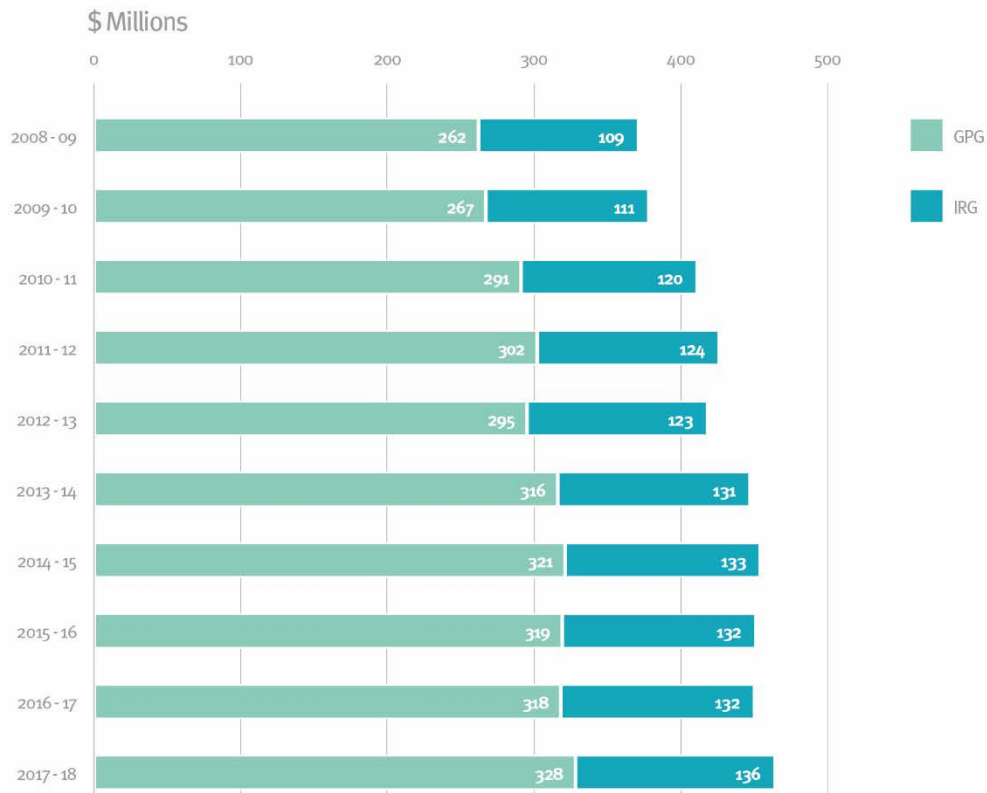
Note the above figures include the Commonwealth Government cash adjustment, which generally considers newly available consumer price index (CPI) and population data annually, with respect to the grant from the previous year. The cash adjustment for the 2016–17 General Purpose Grant, as applied to the 2017–18 grant, is -\$712,965. The cash adjustment for the 2016–17 Identified Road Grant, as applied to the 2017–18 grant, is \$45,898.

As announced in the May 2014 Federal Budget, the Financial Assistance Grant was not indexed for CPI or population growth for a period of three years from 2014–15. It was re-introduced in 2017–18 and was indexed to 2013–14 amounts.

**Diagram 1: National distribution of the 2017–18 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 2017–18, two changes were made to the methodology compared to 2016–17. These involved the use of property valuations for rating capacity and location cost adjustor for expenditure need and are discussed 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	\$493.94 per residential property
Fees and charges	Population	\$334.25 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).

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

For 2017–18, the commission decided to move from 10-year averaging to 5-year averaging of land valuations. This was in response to feedback at numerous council visits and provides a more current assessment of councils' capacity to raise rates.

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 2017–18, the average per residential property is \$493.94.

#### 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 2017–18 is \$334.25.

#### 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 2017–18 and the cost adjustors that are applied to the category.

**Table 2: Summary of expenditure assessment in the methodology**

Expenditure category	2017–18 unit of measure	Cost adjustors applied		
		Location	Demography	Scale
Administration	Actual remuneration category + \$380.57 per capita + \$372.34 per property / \$126.86 per capita (Indigenous councils)	✓		✓
Public order and safety	\$31.11 per capita	✓	✓	✓
Education, health, welfare and housing	\$25.79 per capita	✓	✓	✓
Garbage and recycling	\$361.89 per residential property / \$115.27 per capita (Indigenous councils)	✓		✓
Community amenities, recreation, culture and libraries	\$220.57 per capita	✓	✓	✓
Building control and town planning	\$153.64 per residential property / \$48.94 per capita (Indigenous councils)	✓		✓
Business and industry development	\$40.69 per capita	✓		✓
Environment	\$94.38 per residential property / \$32.16 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 (\$380.57 per capita (75 per cent) for 2017–18).
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 (\$372.34 per property (25 per cent) for 2017–18). 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 2017–18, the amount for each council is \$31.11 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 2017–18, the amount for each council is \$25.79 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 2017–18, the amounts for each council are \$361.89 per residential property and \$115.27 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 2017–18, the amount for each council is \$220.57 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 2017–18, the amounts for each council are \$153.64 per residential property and \$48.94 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 2017–18, the amount for each council is \$40.69 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 2017–18, the environment amounts for each council are \$94.38 per residential property and \$32.16 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 <sup>2</sup>	<0.1p/km <sup>2</sup>	Undulating	Hilly	Mountainous
Rural Roads	Unformed	\$341	0%	25%	0%	0%	0%	5%	10%	2%	5%	0%
	<40	\$681	0%	20%	0%	0%	0%	5%	10%	2%	5%	0%
	40–150	\$3,255	0%	20%	0%	10%	10%	5%	10%	2%	5%	0%
	150–250	\$5,916	-10%	15%	-5%	10%	10%	2.5%	5%	2%	5%	10%
	250–1000	\$8,353	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	1,000–3,000	\$10,577	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	>3000	\$14,567	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
Urban Roads	<500	\$11,638	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	500–1,000	\$18,098	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	1,000–5,000	\$28,771	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	5,000–10,000	\$52,185	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	>10,000	\$89,190	-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 4.6 per cent for 2017–18 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 <sup>2</sup> ): Timber	\$11
Area of Bridges (m <sup>2</sup> ): Concrete	\$11
Area of Bridges (m <sup>2</sup> ): Other	\$8
Number of Minor Culverts (<6m)	\$54
Number of Major Culverts (>6m)	\$324
Area of Floodways (m <sup>2</sup> )	\$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 2017–18 the commission decided to increase the location cost adjustor for Mornington Shire Council to '3' (from the normal maximum of '2'). This increased the council's assessed expenditure and treats the council similarly to other very remote councils.

### **2.3.4 Scaling back: Matching available funding**

For the 2017–18 General Purpose Grant calculation, the overall assessed expenditure figure used was \$7.09 billion, while the equivalent assessed revenue amount was \$6.04 billion. After each council was allocated the minimum grant, some \$230.16 million of the General Purpose Grant funding pool remained unallocated to meet a \$958.38 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 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 2015-16 data, there were 149,278 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 4,839,261.

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

$$\left\{ \left[ 0.6285 \times \left( \frac{1,000}{149,278} \right) \right] + \left[ 0.3715 \times \left( \frac{2,000}{4,839,261} \right) \right] \right\} \times \$136,349,289 = \$595,001$$

For the 2017–18 Identified Road Grant, the amounts per kilometre of road and per capita are \$574.07 and \$10.47 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.

## 2.5 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 2017, 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: 2017–18 Financial Assistance Grant outcomes

Local Government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2017-18 Entitlement	Cash Adjustment	Total Cash	2017-18 Entitlement	Cash Adjustment	Total Cash	
Aurukun	1,918,639	-4,014	1,914,625	63,983	23	64,006	1,978,631
Balonne	3,740,194	-7,826	3,732,368	1,544,911	523	1,545,434	5,277,802
Banana	5,120,042	-11,817	5,108,225	2,448,354	830	2,449,184	7,557,409
Barcaldine	5,373,814	-11,512	5,362,302	1,748,014	591	1,748,605	7,110,907
Barcoo	2,769,040	-6,128	2,762,912	960,027	324	960,351	3,723,263
Blackall-Tambo	2,887,511	-6,240	2,881,271	1,094,456	365	1,094,821	3,976,092
Boulia	2,242,347	-4,942	2,237,405	767,928	259	768,187	3,005,592
Brisbane	24,058,024	-52,060	24,005,964	15,614,465	5,251	15,619,716	39,625,680
Bulloo	5,247,890	-10,980	5,236,910	1,146,444	387	1,146,831	6,383,741
Bundaberg	5,342,527	-11,224	5,331,303	2,735,209	920	2,736,129	8,067,432
Burdekin	2,765,308	-5,786	2,759,522	842,638	286	842,924	3,602,446
Burke	2,586,616	-5,735	2,580,881	415,224	140	415,364	2,996,245
Cairns	3,300,698	-7,180	3,293,518	2,456,195	827	2,457,022	5,750,540
Carpentaria	3,710,710	-8,176	3,702,534	964,249	325	964,574	4,667,108
Cassowary Coast	2,480,889	-5,191	2,475,698	996,399	339	996,738	3,472,436
Central Highlands	6,056,129	-12,671	6,043,458	2,959,746	1,002	2,960,748	9,004,206
Charters Towers	3,941,695	-9,097	3,932,598	1,993,077	674	1,993,751	5,926,349
Cherbourg	565,883	-1,184	564,699	53,551	18	53,569	618,268
Cloncurry	4,538,590	-10,097	4,528,493	936,819	316	937,135	5,465,628
Cook	7,941,779	-16,617	7,925,162	1,727,406	583	1,727,989	9,653,151
Croydon	3,069,481	-6,422	3,063,059	628,049	212	628,261	3,691,320
Diamantina	2,487,317	-5,319	2,481,998	612,016	207	612,223	3,094,221
Doomadgee	1,277,173	-2,672	1,274,501	79,681	27	79,708	1,354,209
Douglas	1,017,201	-2,128	1,015,073	337,527	114	337,641	1,352,714
Etheridge	4,003,502	-8,376	3,995,126	1,018,495	344	1,018,839	5,013,965

Local Government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2017-18 Entitlement	Cash Adjustment	Total Cash	2017-18 Entitlement	Cash Adjustment	Total Cash	2017-18
Flinders	5,231,593	-10,946	5,220,647	1,162,037	392	1,162,429	6,383,076
Fraser Coast	4,426,221	-9,261	4,416,960	2,572,423	867	2,573,290	6,990,250
Gladstone	5,091,205	-11,750	5,079,455	2,222,449	743	2,223,192	7,302,647
Gold Coast	11,570,420	-24,888	11,545,532	7,801,075	2,591	7,803,666	19,349,198
Goondiwindi	4,443,535	-9,565	4,433,970	1,541,519	521	1,542,040	5,976,010
Gympie	3,368,502	-7,283	3,361,219	1,826,201	615	1,826,816	5,188,035
Hinchinbrook	1,469,701	-3,270	1,466,431	514,810	175	514,985	1,981,416
Hope Vale	997,921	-2,088	995,833	87,929	30	87,959	1,083,792
Ipswich	4,047,906	-8,646	4,039,260	3,082,734	1,028	3,083,762	7,123,022
Isaac	2,967,976	-6,397	2,961,579	2,118,945	717	2,119,662	5,081,241
Kowanyama	1,473,904	-3,084	1,470,820	214,540	72	214,612	1,685,432
Livingstone	2,486,174	-5,524	2,480,650	1,211,818	406	1,212,224	3,692,874
Lockhart River	1,576,402	-3,298	1,573,104	104,633	34	104,667	1,677,771
Lockyer Valley	2,989,168	-6,462	2,982,706	1,232,699	415	1,233,114	4,215,820
Logan	6,393,119	-13,827	6,379,292	4,651,587	1,555	4,653,142	11,032,434
Longreach	5,547,103	-12,803	5,534,300	1,620,189	547	1,620,736	7,155,036
Mackay	3,450,529	-7,964	3,442,565	2,716,810	929	2,717,739	6,160,304
Mapoon	1,108,306	-2,319	1,105,987	35,883	10	35,893	1,141,880
Maranoa	13,368,846	-30,031	13,338,815	3,487,171	1,185	3,488,356	16,827,171
Mareeba	5,464,750	-11,434	5,453,316	1,555,529	525	1,556,054	7,009,370
McKinlay	4,371,677	-9,545	4,362,132	948,410	320	948,730	5,310,862
Moreton Bay	8,861,631	-19,059	8,842,572	6,637,955	2,197	6,640,152	15,482,724
Mornington	2,165,982	-3,240	2,162,742	103,651	35	103,686	2,266,428
Mount Isa	4,553,464	-9,527	4,543,937	1,397,336	474	1,397,810	5,941,747
Murweh	5,108,284	-10,955	5,097,329	1,644,240	552	1,644,792	6,742,121
Napranum	1,078,609	-2,257	1,076,352	109,645	37	109,682	1,186,034
Noosa	1,101,143	-2,397	1,098,746	1,064,900	360	1,065,260	2,164,006
North Burnett	8,975,634	-19,924	8,955,710	2,496,503	846	2,497,349	11,453,059
Northern Peninsula Area	3,880,268	-8,119	3,872,149	237,600	80	237,680	4,109,829
Palm Island	1,207,706	-2,527	1,205,179	52,697	18	52,715	1,257,894



Local Government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2017-18 Entitlement	Cash Adjustment	Total Cash	2017-18 Entitlement	Cash Adjustment	Total Cash	2017-18
Paroo	3,899,443	-8,159	3,891,284	1,315,668	442	1,316,110	5,207,394
Pornpuraaw	1,360,708	-2,847	1,357,861	332,942	112	333,054	1,690,915
Quilpie	3,718,165	-8,200	3,709,965	1,204,879	407	1,205,286	4,915,251
Redland	3,099,882	-6,719	3,093,163	2,224,481	741	2,225,222	5,318,385
Richmond	2,946,061	-6,799	2,939,262	752,584	254	752,838	3,692,100
Rockhampton	5,647,465	-11,816	5,635,649	2,019,002	685	2,019,687	7,655,336
Scenic Rim	1,566,714	-3,512	1,563,202	1,444,034	487	1,444,521	3,007,723
Somerset	2,033,717	-4,625	2,029,092	1,334,748	450	1,335,198	3,364,290
South Burnett	4,518,057	-10,428	4,507,629	2,222,334	751	2,223,085	6,730,714
Southern Downs	4,549,136	-10,499	4,538,637	2,133,085	719	2,133,804	6,672,441
Sunshine Coast	5,972,083	-12,880	5,959,203	4,772,352	1,603	4,773,955	10,733,158
Tablelands	4,527,291	-9,472	4,517,819	1,321,400	447	1,321,847	5,839,666
Toowoomba	8,144,527	-18,797	8,125,730	5,516,693	1,861	5,518,554	13,644,284
Torres	3,110,269	-6,508	3,103,761	210,239	71	210,310	3,314,071
Torres Strait Island	10,504,647	-21,979	10,482,668	260,524	88	260,612	10,743,280
Townsville	3,993,361	-8,688	3,984,673	3,047,261	1,027	3,048,288	7,032,961
Western Downs	12,471,927	-28,785	12,443,142	4,675,800	1,579	4,677,379	17,120,521
Whitsunday	3,597,678	-7,527	3,590,151	1,416,144	479	1,416,623	5,006,774
Winton	4,046,725	-9,027	4,037,698	1,429,486	492	1,429,978	5,467,676
Woorabinda	513,405	-1,074	512,331	42,875	14	42,889	555,220
Wujal Wujal	470,606	-985	469,621	13,515	5	13,520	483,141
Yarrabah	886,730	-1,855	884,875	60,462	21	60,483	945,358

## 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 2017–18

Local government	Number of properties (2015)	Value of properties (\$) 5-year average	Estimated residential population (2016)	Road length (km)		Total
				Urban	Rural	
Aurukun	0	0	1,451	20	65	85
Balonne	2,213	413,139,122	4,726	67	2,538	2,605
Banana	6,757	1,490,526,508	15,188	162	3,826	3,988
Barcaldine	1,874	492,381,810	3,234	65	2,921	2,986
Barcoo	190	62,324,080	347	17	1,649	1,666
Blackall-Tambo	1,174	319,258,500	2,176	41	1,826	1,867
Boulia	167	68,368,170	477	11	1,318	1,329
Brisbane	335,434	158,618,694,139	1,180,285	5,679	0	5,679
Bulloo	173	47,680,310	387	13	1,977	1,990
Bundaberg	41,406	5,797,439,637	94,640	674	2,365	3,039
Burdekin	8,455	1,096,475,178	17,651	178	968	1,146
Burke	169	58,918,128	565	10	703	713
Cairns	52,566	10,402,671,481	161,932	913	413	1,326
Carpentaria	825	150,115,000	2,286	37	1,601	1,638
Cassowary Coast	14,760	2,067,548,692	28,721	200	1,012	1,212
Central Highlands	12,190	2,891,732,173	31,083	390	4,199	4,589
Charters Towers	5,489	831,334,810	12,332	138	3,109	3,247
Cherbourg	0	0	1,277	12	58	70
Cloncurry	1,258	195,518,904	3,340	85	1,486	1,571
Cook	2,117	319,143,832	4,501	90	2,837	2,927
Croydon	176	27,647,380	331	46	1,042	1,088
Diamantina	148	41,364,020	280	24	1,037	1,061
Doomadgee	0	0	1,415	15	98	113
Douglas	5,423	1,578,700,614	11,844	64	308	372
Etheridge	463	121,543,120	942	51	1,706	1,757
Flinders	1,072	277,688,840	1,767	45	1,947	1,992
Fraser Coast	45,962	6,636,042,584	102,671	1,118	1,491	2,609
Gladstone	28,325	5,796,730,615	67,426	496	2,146	2,642
Gold Coast	142,337	53,319,290,092	567,644	2,562	677	3,239
Goondiwindi	5,031	876,275,194	11,038	138	2,346	2,484
Gympie	23,823	3,448,120,363	49,259	320	1,963	2,283
Hinchinbrook	6,612	880,513,444	11,176	92	601	693

Local government	Number of properties (2015)	Value of properties (\$) 5-year average	Estimated residential population (2016)	Road length (km)		Total
				Urban	Rural	
Hope Vale	0	0	1,161	14	118	132
Ipswich	69,257	12,071,706,239	198,590	1,176	573	1,749
Isaac	9,371	2,348,246,390	23,973	197	3,057	3,254
Kowanyama	0	0	1,166	8	345	352
Livingstone	15,717	3,225,940,435	37,455	258	1,170	1,428
Lockhart River	0	0	563	11	161	172
Lockyer Valley	16,363	2,340,479,788	39,395	355	1,074	1,429
Logan	96,443	28,665,000,353	313,646	1,350	1,034	2,384
Longreach	1,917	377,562,951	4,075	90	2,658	2,748
Mackay	46,950	9,367,510,010	123,540	661	1,819	2,480
Mapoon	0	0	302	17	40	57
Maranoa	6,755	1,660,393,628	13,629	171	5,655	5,826
Mareeba	9,125	1,427,860,870	22,029	217	2,091	2,308
McKinlay	480	199,902,060	1,047	28	1,605	1,633
Moreton Bay	144,150	36,364,649,766	434,751	2,295	1,341	3,636
Mornington	0	0	1,237	14	144	158
Mount Isa	6,718	834,990,220	21,998	161	1,872	2,033
Murweh	2,335	247,967,116	4,508	81	2,701	2,782
Napranum	0	0	987	14	159	173
Noosa	21,749	7,700,426,510	54,022	320	550	870
North Burnett	6,202	728,618,368	10,245	128	4,034	4,162
Northern Peninsula Area	0	0	2,791	31	332	363
Palm Island	0	0	2,731	33	9	42
Paroo	1,075	113,129,280	1,801	52	2,207	2,259
Porompuraaw	0	0	758	16	550	566
Quilpie	578	52,700,712	924	44	2,038	2,082
Redland	59,684	16,072,961,315	152,080	778	324	1,102
Richmond	472	157,071,304	821	15	1,281	1,296
Rockhampton	33,777	4,310,383,644	83,309	667	1,331	1,998
Scenic Rim	17,433	4,204,218,687	40,280	221	1,560	1,781
Somerset	11,369	2,133,324,726	24,300	158	1,724	1,882
South Burnett	17,046	1,688,914,979	32,589	238	3,039	3,277
Southern Downs	17,818	2,131,950,571	35,854	258	2,804	3,062
Sunshine Coast	99,570	27,707,170,858	292,990	1,414	1,557	2,971

Local government	Number of properties (2015)	Value of properties (\$) 5-year average	Estimated residential population (2016)	Road length (km)		Total
				Urban	Rural	
Tablelands	12,089	2,093,971,532	25,054	347	1,498	1,845
Toowoomba	65,409	11,689,718,012	164,469	1,078	5,533	6,611
Torres	723	182,906,900	3,687	108	191	299
Torres Strait Island	0	0	4,652	68	301	369
Townsville	69,744	12,886,695,944	195,914	1,154	582	1,736
Western Downs	18,029	3,239,403,635	33,951	330	7,196	7,526
Whitsunday	14,713	2,895,676,494	34,270	286	1,556	1,842
Winton	754	214,040,660	1,322	21	2,445	2,466
Woorabinda	0	0	1,010	10	47	56
Wujal Wujal	0	0	304	5	13	18
Yarrabah	0	0	2,689	21	35	56

## Appendix 4: Cost adjustors by definition for 2017–18

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Aurukun	1.70	1.41	1.16	1.02	1.06	1.78	1.93
Batonne	1.48	1.09	1.15	1.07	1.02	1.23	1.68
Banana	1.26	1.02	1.15	1.07	1.00	1.09	1.20
Barcaldine	1.55	1.03	1.13	1.09	1.01	1.12	1.84
Barcoo	1.96	1.03	1.09	1.06	1.01	1.02	1.99
Blackall-Tambo	1.62	1.02	1.12	1.09	1.00	1.08	1.85
Boulia	1.90	1.20	1.14	1.05	1.05	1.42	1.90
Brisbane	1.00	1.01	1.12	1.06	1.00	1.00	1.00
Bulloo	1.94	1.06	1.10	1.08	1.02	1.13	1.95
Bundaberg	1.00	1.02	1.12	1.11	1.00	1.11	1.12
Burdekin	1.23	1.03	1.13	1.10	1.01	1.12	1.17
Burke	1.87	1.13	1.11	1.03	1.03	1.19	1.92
Cairns	1.00	1.04	1.14	1.06	1.01	1.10	1.00
Carpentaria	1.61	1.17	1.13	1.05	1.05	1.35	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	1.04	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	1.47	1.23	1.02	1.07	2.00	1.34
Cloncurry	1.54	1.11	1.11	1.04	1.04	1.19	1.75
Cook	1.49	1.09	1.11	1.06	1.03	1.18	1.90
Croydon	1.97	1.11	1.13	1.06	1.03	1.25	1.94
Diamantina	2.00	1.12	1.09	1.05	1.04	1.18	1.99
Doomadgee	1.70	1.42	1.21	1.01	1.06	1.83	1.86
Douglas	1.31	1.04	1.11	1.08	1.01	1.09	1.38
Etheridge	1.78	1.02	1.10	1.10	1.01	1.05	1.88
Flinders	1.66	1.03	1.12	1.11	1.01	1.13	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	1.11	1.12	1.01	1.15	1.17
Hope Vale	1.74	1.40	1.16	1.02	1.06	1.75	1.86
Ipswich	1.00	1.02	1.15	1.05	1.00	1.06	1.00

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Isaac	1.18	1.01	1.15	1.03	1.00	1.01	1.53
Kowanyama	1.74	1.40	1.16	1.02	1.07	1.76	1.98
Livingstone	1.10	1.01	1.13	1.08	1.00	1.08	1.31
Lockhart River	1.87	1.38	1.14	1.05	1.08	1.77	1.99
Lockyer Valley	1.09	1.01	1.14	1.07	1.00	1.08	1.17
Logan	1.00	1.01	1.15	1.06	1.00	1.05	1.00
Longreach	1.51	1.04	1.16	1.06	1.01	1.13	1.90
Mackay	1.00	1.02	1.14	1.06	1.00	1.06	1.00
Mapoon	1.99	1.39	1.13	1.04	1.14	1.86	1.89
Maranoa	1.28	1.04	1.14	1.07	1.01	1.11	1.63
Mareeba	1.19	1.06	1.13	1.09	1.01	1.17	1.59
McKinlay	1.76	1.02	1.11	1.05	1.01	1.01	1.90
Moreton Bay	1.00	1.01	1.14	1.07	1.00	1.06	1.00
Mornington	1.73	1.41	1.20	1.02	1.08	1.86	3.00
Mount Isa	1.19	1.07	1.15	1.04	1.02	1.15	1.76
Murweh	1.49	1.06	1.15	1.08	1.01	1.19	1.81
Napranum	1.77	1.41	1.18	1.02	1.07	1.83	1.87
Noosa	1.03	1.00	1.11	1.11	1.00	1.08	1.17
North Burnett	1.34	1.03	1.12	1.11	1.01	1.14	1.45
Northern Peninsula Area	1.58	1.35	1.20	1.03	1.06	1.75	3.00
Palm Island	1.58	1.40	1.17	1.03	1.09	1.83	1.64
Paroo	1.66	1.16	1.14	1.08	1.03	1.35	1.85
Porcupuraw	1.82	1.40	1.14	1.04	1.10	1.81	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	1.11	1.08	1.00	1.06	1.94
Rockhampton	1.00	1.03	1.14	1.07	1.00	1.11	1.25
Scenic Rim	1.08	1.01	1.13	1.09	1.00	1.09	1.17
Somerset	1.18	1.01	1.13	1.09	1.00	1.09	1.17
South Burnett	1.12	1.02	1.13	1.11	1.01	1.13	1.33
Southern Downs	1.10	1.02	1.13	1.11	1.00	1.12	1.17
Sunshine Coast	1.00	1.01	1.12	1.10	1.00	1.07	1.00
Tablelands	1.17	1.04	1.14	1.11	1.01	1.17	1.37
Toowoomba	1.00	1.02	1.14	1.08	1.00	1.09	1.17
Torres	1.52	1.28	1.19	1.03	1.07	1.63	3.00

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Torres Strait Island	1.48	1.41	1.19	1.03	1.09	1.89	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	1.07	1.00	1.04	1.50
Winton	1.71	1.05	1.11	1.09	1.02	1.14	1.93
Woorabinda	1.76	1.43	1.21	1.02	1.08	1.92	1.46
Wujal Wujal	1.98	1.42	1.19	1.02	1.09	1.88	1.86
Yarrabah	1.58	1.44	1.22	1.02	1.08	1.93	1.36











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