



ANNUAL REPORT 2020

Queensland Local Government Grants Commission

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**Queensland Local Government
Grants Commission**

18 June 2021

The Honourable Dr Steven Miles MP
Deputy Premier and Minister for State Development, Infrastructure, Local
Government and Planning
1 William Street
Brisbane QLD 4000

Dear Deputy Premier

On 11 August 2020, the Honourable Mark Coulton MP, Minister for Regional Health, Regional Communications and Local Government, approved the allocation of the 2020-21 Financial Assistance Grant, as put forward by the Queensland Local Government Grants Commission.

This report contains details of the distribution methodology for the grant and the outcomes for Queensland's 77 local governments. Additionally, it details other commission activities over the previous year, including the commission's Council visitation program.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Paul Bell', with a stylized flourish at the end.

Paul Bell AM
Chairperson
Queensland Local Government Grants Commission

Contents

Highlights	1
1 The commission	
1.1 Role of the commission	2
1.2 The legislation	2
1.3 Commission members	2
1.4 Acknowledgements	5
2 The 2019-20 year in review	6
2.1 Grant allocation principles and processes	7
2.2 Grant funding 2020-21	
2.3 General Purpose Grant methodology	11
2.4 Identified Road Grant methodology	17
2.5 Cash adjustment	17
Appendices	
Appendix 1: 2020-21 Financial Assistance Grant outcomes	18
Appendix 2: History of the commission and the Financial Assistance Grant in Queensland	21
Appendix 3: Data used in grant calculation for 2020-21	22
Appendix 4: Cost adjustors – by definition for 2020-21	25

Highlights

The Queensland Local Government Grants Commission Report for 2019-20 provides a summary of the commission's activities for the year, particularly the allocation of the 2020-21 Financial Assistance Grant (FA Grant). The following are some of the highlights of the year.

Financial Assistance Grant Allocation 2020-21

The commission determined the allocations for the total cash grant for the financial year 2020-21 totalling \$502.5 million. Financial Assistance Grant funds are paid as untied grants under the provisions of the Commonwealth *Local Government (Financial Assistance) Act 1995*.

Number of commission meetings

Due to the prolonged bushfire season and the Covid-19 pandemic, the commission faced difficulties visiting councils. The commission held five formal meetings during the year, in addition to one online consultation. The commission also met with 4 Councils and the Torres Cape Indigenous Council Alliance Incorporated at the LGAQ Annual Conference in October 2019.

Calculation

There were no changes made to the methodology used for 2020-21. However, the commission endorsed new heavy vehicle weightings (see section 2.3.2, 'Roads'), updated with the assistance of the Department of Transport and Main Roads, which were used for the first time in the calculation of the 2020-21 FA Grant.

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 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.

Chairperson

Paul Bell AM

Paul Bell has served Local Government continually over the past 34 years. During this time he has held the roles of Mayor, Deputy Mayor and Councillor. Paul has also held the positions of President of both the Australian Local Government Association and the Local Government Association of Queensland. Paul has held several Board positions including a Director of Local Government Super, QR National and Ergon Energy and he presently Chairs the Central Queensland Health and Hospital Board.

Deputy Chair

Natalie Wilde

Natalie Wilde is the Deputy Director-General, Local Government Division, Department of Local Government, Racing and Multicultural Affairs. The Local Government Act 2009 states that the person who is appointed as the deputy chairperson is an officer of the department.

Members

Janelle Menzies

Janelle Menzies was previously the Chief Executive Officer, Yarrabah Aboriginal Shire Council from 2014 until 2019 and 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.

Jo Sheppard

Originally from Cunnamulla in far SW Queensland, Jo has worked across a number of industries from agriculture, small business and local government to education, communications and the not-for-profit sector developing skills in both the public and private sectors. Currently a Director with Sunwater, a board member with the Toowoomba Chamber of Commerce, Jo also has 12 years' experience as an elected councillor including 4 years as Mayor with the Paroo Shire Council. Jo holds a Bachelor of Business and is a graduate of the AICD Directors Diploma program, has a sound understanding of regional and remote Queensland and pleased to have the opportunity to contribute to Local Government as a Local Government Grants Commissioner.

Deirdre Comerford

Deirdre Comerford served 18 years as an Elected Member, four of these (2012-2016) as Mayor of Mackay Regional Council. She is a Graduate Australian Institute of Company Directors and has served on various Boards in the role of Chair, Company Secretary and Director.

She has served on the Local Government Association of Queensland LGAQ Policy Executive, State President of the Australian Local Government Women's Association and ALGWA National Executive. Past Chair of Regional Capitals Australia, an Alliance between 50 Regional Capital Cities throughout Australia and Past Chair of Whitsunday ROC.

Deirdre was awarded Life Membership of Mackay Tourism and the Honorary Award of Companion of CQUniversity. Since local government she has been a Non-Executive Director of Queensland Country Credit Union Ltd, currently a Non-Executive Director of Queensland Country Health Fund Ltd and Queensland Country Care Navigation Pty Ltd. She is also an Independent Trustee of the Macrossan and Amiet Charitable Foundation and works in Pastoral Care at Mater Hospital Mackay.

Councillor Leslie (Les) Walker

Mr Walker is currently serving as a Councillor and has sixteen years' experience (2000 to 2008 and 2012 to present) and has been Deputy Mayor for four years (2016 to 2020). Les

was born and raised in Townsville. Before joining the council, one of Les's first jobs was as an apprentice plumber on the Burdekin Dam project - the largest dam in Queensland. He also worked at Townsville Correctional Centre for five years with adult offenders and had eighteen years' service at Cleveland Youth Detention Centre managing young offenders.

Les and his wife have also owned and operated several small businesses in Townsville and are the proud parents of two adult children.

Les is a member of the North Queensland Sports Foundation, has been a past champion in the sport of cycling and has played football (soccer) as well. As a football fan, Les would like to see an Asian team based in Townsville and competing in the Football Federation Australia competition. He loves the Townsville lifestyle and enjoys the great outdoors, fishing, boating and camping with family and friends. Les believes that Townsville's great lifestyle must be protected for future generations.

Les has a genuine interest in renewables and helped secure Townsville's bid as a "Solar Cities" recipient in 2007 - this program was completed in 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 2019-20 financial year, board fees were paid to the commission, as approved by the Governor-in-Council. The Chair of the commission receives \$10,000 annually and commission members receive \$6,000 annually.

Public sector employees (currently Natalie Wilde and 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 were: Gary Kleidon

Departmental officers were: Michael Meehan and Peter Fletcher 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 (LGAQ)
- 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.

2 The 2019-20 year in review

Council visits

The prolonged bushfire season followed by the COVID-19 pandemic resulted in difficulties for the commission in carrying out its usual visitation program. Only one council had an online consultation (Yarrabah Aboriginal Shire Council), in addition to the below deputations at the 2019 LGAQ Annual Conference. In future years, the commission may consider how it conducts its visitation schedule.

The commission attended the LGAQ Annual Conference in Cairns in October 2019 and met with representatives from the following councils:

- Carpentaria
- Ipswich
- Cloncurry
- Burdekin
- and the Torres Cape Indigenous Council Alliance Incorporated

The Council visit program and deputations provide an opportunity to explain the role of the commission and the methodology process for the allocation of the FA Grant. 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 need—for 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 bodies only receive the minimum grant when assessed as having a high capacity to raise revenue.

For the 2020-21 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:

- **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 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 2020-21

For 2020-21, Queensland's cash Financial Assistance Grant allocation is:

- \$355,376,494-for the General Purpose Grant
- \$147,107,722-for the Identified Road Grant.

Therefore, Queensland's total cash Financial Assistance Grant funding allocation for 2020-21 is \$502,484,216. The total funding for Australia is \$2,554,573,368.

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 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 2019-20 General Purpose Grant, as applied to the 2020-21 grant, is -\$999,310. The cash adjustment for the 2019-20 Identified Road Grant, as applied to the 2020-21 grant, is -\$312,074.

Diagram 1: National distribution of the 2020-21 total cash grant pool (General Purpose Grant and Identified Road Grant)

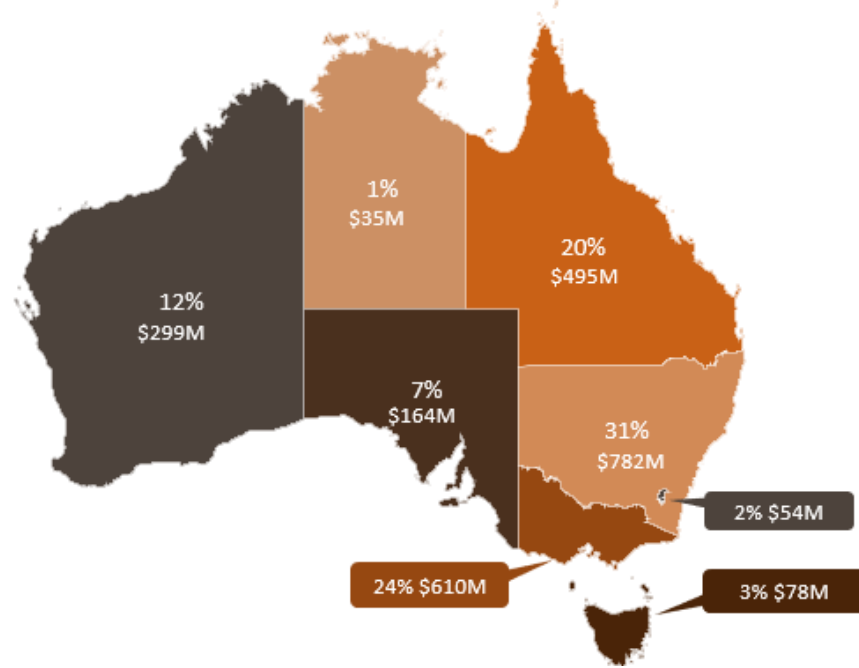
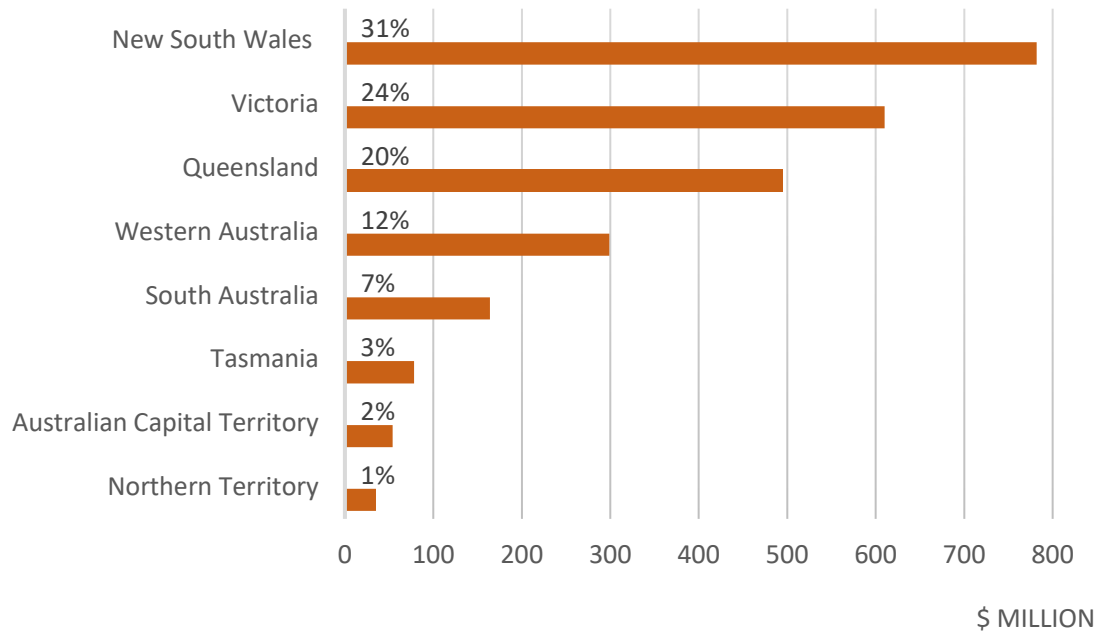


Diagram 2: Queensland's historical Financial Assistance Grant allocation (General Purpose Grant and Identified Road Grant)



2.3 General Purpose Grant methodology

For 2020-21, no changes were made to the methodology from to 2019-20. New road assessment costings and heavy vehicle adjustments, updated with the assistance of the Department of Transport and Main Roads, were used for the first time in 2020-21.

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	\$571.98 per residential property
Fees and charges	Population	\$351.45 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).

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

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 2020-21, the average per residential property is \$571.98

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 2020-21 is \$351.45.

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 2020-21 and the cost adjustors that are applied to the category.

Table 2: Summary of expenditure assessment in the methodology

Expenditure category	2020-21 unit of measure	Cost adjustors applied		
		Location	Demography	Scale
Administration	Actual remuneration category + (\$446.20 per capita + \$454.06 per property / \$148.73per capita (Indigenous councils)	✓		✓
Public order and safety	\$36.67 per capita	✓	✓	✓
Education, health, welfare and housing	\$28.53 per capita	✓	✓	✓
Garbage and recycling	\$393.73 per residential property / \$120.72 per capita (Indigenous councils)	✓		✓
Community amenities, recreation, culture and libraries	\$241.45 per capita	✓	✓	✓
Building control and town planning	\$174.40 per residential property / \$53.47 per capita (Indigenous councils)	✓		✓
Business and industry development	\$56.34 per capita	✓		✓
Environment	\$116.38 per residential property / \$38.12 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 councillor's 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 (\$446.20 per capita (75 per cent) for 2020-21).
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 (\$454.06 per property (25 per cent) for 2020-21). For Indigenous councils, adjusted population data is used in place of property numbers (\$148.73 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 2020-21, the amount for each council is \$36.67 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 2020-21, the amount for each council is \$28.53 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 2020-21, the amounts for each council are \$393.73 per residential property and \$120.72 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 2020-21, the amount for each council is \$241.45 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 2020-21, the amounts for each council are \$174.40 per residential property and \$53.47 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 2020-21, the amount for each council is \$56.34 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 2020-21, the environment amounts for each council are \$116.38 per residential property and \$38.12 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			Population density		Terrain		
			Favourable (TI -50)	Adverse (TI +100)	Good (CBR>10)	Poor (CBR<5)	MR Reactive	<1.0persons/km ²	<0.1p/km ²	Undulating	Hilly	Mountainous
Rural Roads	Unformed	\$383	0%	25%	0%	0%	0%	5%	10%	2%	5%	0%
	<40	\$766	0%	20%	0%	0%	0%	5%	10%	2%	5%	0%
	40–150	\$3,662	0%	20%	0%	10%	10%	5%	10%	2%	5%	0%
	150–250	\$6,655	-10%	15%	-5%	10%	10%	2.5%	5%	2%	5%	10%
	250–1000	\$9,396	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	1,000–3,000	\$11,897	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
	>3000	\$16,386	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	2%	5%	10%
Urban Roads	<500	\$13,091	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	500–1,000	\$20,358	-7.5%	10%	-2.5%	5%	5%	2.5%	2.5%	0%	2%	5%
	1,000–5,000	\$32,363	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	5,000–10,000	\$58,701	-7.5%	10%	-5%	10%	10%	2.5%	2.5%	0%	2%	5%
	>10,000	\$100,327	-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. 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 2020-21 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 10 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 10 per cent
 - 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.
 - 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 10 per cent.

Table 4: Allowances for heavy vehicles *

Class of vehicle	Allowance
Car	1 vehicle
Light to medium trucks, two axles	3 vehicles
Heavy rigid and/or twin steer tandem	4 vehicles
Semi-trailers	5 vehicles
B-doubles	6 vehicles
Road trains	8 vehicles

Table 5: Assessment amounts for other road structures

Bridges and Hydraulics	
Area of Bridges (m ²): Timber	\$31
Area of Bridges (m ²): Concrete	\$14
Area of Bridges (m ²): Other	\$18
Number of Minor Culverts (<6m)	\$70
Number of Major Culverts (>6m)	\$423
Area of Floodways (m ²)	\$0.59

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. 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 2020-21 General Purpose Grant calculation, the overall assessed expenditure figure used was \$8.28 billion, while the equivalent assessed revenue amount was \$6.83 billion. After each council was allocated the minimum grant, some \$249.46 million of the General Purpose Grant funding pool remained unallocated to meet a \$1.34 billion deficit.

Given that the General Purpose Grant pool is less than the assessed needs of all councils combined, the commission must apportion, or scale back, the available funds to councils. There are two 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 2018-19 data, there were 150,407 km of council-controlled roads in Queensland. Estimated residential population data supplied by the Australian Bureau of Statistics in 2019 indicated that Queensland's population (excluding Weipa) was 5,090,177.

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

$$\left\{ \left[0.6285 \times \left(\frac{1,000}{150,407} \right) \right] + \left[0.3715 \times \left(\frac{2,000}{5,090,177} \right) \right] \right\} \times \$147,419,796 = \$637,536$$

For the 2020-21 Identified Road Grant, the amounts per kilometre of road and per capita are \$616.02 and \$10.76 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. For this reason, it is imperative that each council provides the most accurate and up-to-date road data to the commission.

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 2020, 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: 2020-21 Financial Assistance Grant outcomes

Local Government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2020-21 Entitlement	Cash Adjustment	Total Cash	2020-21 Entitlement	Cash Adjustment	Total Cash	2020-21 Total Cash FA Grant
Aurukun	\$2,112,482	-\$6,109	\$2,106,373	\$92,258	-\$164	\$92,094	\$2,198,467
Balonne	\$4,175,477	-\$11,911	\$4,163,566	\$1,651,641	-\$3,500	\$1,648,141	\$5,811,707
Banana	\$4,769,770	-\$13,796	\$4,755,974	\$2,600,984	-\$5,539	\$2,595,445	\$7,351,419
Barcaldine	\$5,607,455	-\$16,218	\$5,591,237	\$1,870,703	-\$3,964	\$1,866,739	\$7,457,976
Barcoo	\$2,793,120	-\$8,079	\$2,785,041	\$1,020,526	-\$2,160	\$1,018,366	\$3,803,407
Blackall-Tambo	\$3,049,280	-\$8,819	\$3,040,461	\$1,170,206	-\$2,480	\$1,167,726	\$4,208,187
Boulia	\$2,291,255	-\$6,627	\$2,284,628	\$823,241	-\$1,745	\$821,496	\$3,106,124
Brisbane	\$26,338,309	-\$73,742	\$26,264,567	\$17,051,258	-\$36,025	\$17,015,233	\$43,279,800
Bulloo	\$6,190,804	-\$16,712	\$6,174,092	\$1,236,768	-\$2,605	\$1,234,163	\$7,408,255
Bundaberg	\$5,508,019	-\$15,849	\$5,492,170	\$2,918,821	-\$6,200	\$2,912,621	\$8,404,791
Burdekin	\$2,595,289	-\$7,506	\$2,587,783	\$891,017	-\$1,897	\$889,120	\$3,476,903
Burke	\$2,648,834	-\$7,661	\$2,641,173	\$443,031	-\$939	\$442,092	\$3,083,265
Cairns	\$3,504,726	-\$9,911	\$3,494,815	\$2,626,726	-\$5,585	\$2,621,141	\$6,115,956
Carpentaria	\$4,280,858	-\$11,556	\$4,269,302	\$1,045,210	-\$2,230	\$1,042,980	\$5,312,282
Cassowary Coast	\$2,802,183	-\$7,900	\$2,794,283	\$1,061,632	-\$2,258	\$1,059,374	\$3,853,657
Central Highlands	\$7,144,264	-\$19,286	\$7,124,978	\$3,143,722	-\$6,634	\$3,137,088	\$10,262,066
Charters Towers	\$3,935,299	-\$11,382	\$3,923,917	\$2,457,320	-\$5,214	\$2,452,106	\$6,376,023
Cherbourg	\$907,161	-\$1,802	\$905,359	\$58,058	-\$123	\$57,935	\$963,294
Cloncurry	\$4,706,849	-\$13,614	\$4,693,235	\$988,229	-\$2,122	\$986,107	\$5,679,342
Cook	\$8,744,137	-\$25,291	\$8,718,846	\$1,852,032	-\$3,924	\$1,848,108	\$10,566,954
Croydon	\$3,620,494	-\$9,775	\$3,610,719	\$673,285	-\$1,427	\$671,858	\$4,282,577
Diamantina	\$2,502,896	-\$7,239	\$2,495,657	\$656,727	-\$1,392	\$655,335	\$3,150,992
Doomadgee	\$1,578,162	-\$4,067	\$1,574,095	\$86,029	-\$182	\$85,847	\$1,659,942
Douglas	\$1,199,966	-\$3,239	\$1,196,727	\$405,956	-\$854	\$405,102	\$1,601,829
Etheridge	\$4,722,831	-\$12,749	\$4,710,082	\$1,088,414	-\$2,307	\$1,086,107	\$5,796,189
Flinders	\$6,171,580	-\$16,660	\$6,154,920	\$1,247,615	-\$2,635	\$1,244,980	\$7,399,900

Local Government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2020-21 Entitlement	Cash Adjustment	Total Cash	2020-21 Entitlement	Cash Adjustment	Total Cash	2020-21 Total Cash FA Grant
Fraser Coast	\$5,221,502	-\$14,095	\$5,207,407	\$2,768,271	-\$5,862	\$2,762,409	\$7,969,816
Gladstone	\$5,774,586	-\$15,908	\$5,758,678	\$2,276,523	-\$4,837	\$2,271,686	\$8,030,364
Gold Coast	\$13,033,197	-\$36,331	\$12,996,866	\$8,794,795	-\$18,240	\$8,776,555	\$21,773,421
Goondiwindi	\$4,541,587	-\$13,136	\$4,528,451	\$1,646,381	-\$3,491	\$1,642,890	\$6,171,341
Gympie	\$3,602,433	-\$10,419	\$3,592,014	\$1,976,196	-\$4,184	\$1,972,012	\$5,564,026
Hinchinbrook	\$1,468,553	-\$4,247	\$1,464,306	\$541,885	-\$1,155	\$540,730	\$2,005,036
Hope Vale	\$1,560,652	-\$3,178	\$1,557,474	\$93,333	-\$197	\$93,136	\$1,650,610
Ipswich	\$4,669,278	-\$12,792	\$4,656,486	\$3,469,273	-\$7,230	\$3,462,043	\$8,118,529
Isaac	\$3,288,601	-\$9,452	\$3,279,149	\$2,229,245	-\$4,733	\$2,224,512	\$5,503,661
Kowanyama	\$1,622,812	-\$4,694	\$1,618,118	\$227,774	-\$483	\$227,291	\$1,845,409
Livingstone	\$2,932,877	-\$7,917	\$2,924,960	\$1,312,159	-\$2,776	\$1,309,383	\$4,234,343
Lockhart River	\$1,766,965	-\$5,020	\$1,761,945	\$117,027	-\$248	\$116,779	\$1,878,724
Lockyer Valley	\$3,291,164	-\$9,519	\$3,281,645	\$1,340,990	-\$2,892	\$1,338,098	\$4,619,743
Logan	\$7,022,768	-\$19,556	\$7,003,212	\$5,131,943	-\$10,773	\$5,121,170	\$12,124,382
Longreach	\$6,045,772	-\$17,486	\$6,028,286	\$1,730,156	-\$3,669	\$1,726,487	\$7,754,773
Mackay	\$3,214,472	-\$9,297	\$3,205,175	\$2,814,811	-\$5,965	\$2,808,846	\$6,014,021
Mapoon	\$1,286,175	-\$3,529	\$1,282,646	\$38,696	-\$82	\$38,614	\$1,321,260
Maranoa	\$13,293,811	-\$38,450	\$13,255,361	\$3,721,499	-\$7,900	\$3,713,599	\$16,968,960
Mareeba	\$6,446,629	-\$17,403	\$6,429,226	\$1,661,402	-\$3,526	\$1,657,876	\$8,087,102
McKinlay	\$4,484,092	-\$12,969	\$4,471,123	\$1,014,761	-\$2,151	\$1,012,610	\$5,483,733
Moreton Bay	\$9,860,520	-\$27,518	\$9,833,002	\$7,343,296	-\$15,371	\$7,327,925	\$17,160,927
Mornington	\$2,384,811	-\$6,898	\$2,377,913	\$110,565	-\$234	\$110,331	\$2,488,244
Mount Isa	\$5,371,607	-\$14,501	\$5,357,106	\$1,452,436	-\$3,091	\$1,449,345	\$6,806,451
Murweh	\$5,467,592	-\$15,814	\$5,451,778	\$1,759,977	-\$3,732	\$1,756,245	\$7,208,023
Napranum	\$1,483,761	-\$3,435	\$1,480,326	\$118,159	-\$250	\$117,909	\$1,598,235
Noosa	\$1,173,542	-\$3,315	\$1,170,227	\$1,140,005	-\$2,422	\$1,137,583	\$2,307,810
North Burnett	\$8,963,045	-\$25,924	\$8,937,121	\$2,688,641	-\$5,679	\$2,682,962	\$11,620,083
Northern Peninsula Area	\$4,272,291	-\$12,357	\$4,259,934	\$257,647	-\$545	\$257,102	\$4,517,036
Palm Island	\$1,898,147	-\$3,846	\$1,894,301	\$55,227	-\$117	\$55,110	\$1,949,411
Paroo	\$4,230,551	-\$12,236	\$4,218,315	\$1,469,380	-\$2,986	\$1,466,394	\$5,684,709
Porpuraaw	\$1,574,347	-\$4,333	\$1,570,014	\$288,764	-\$758	\$288,006	\$1,858,020

Local Government	General Purpose Grant			Identified Road Grant			Total Financial Assistance Grant
	2020-21 Entitlement	Cash Adjustment	Total Cash	2020-21 Entitlement	Cash Adjustment	Total Cash	2020-21 Total Cash FA Grant
Quilpie	\$3,780,726	-\$10,935	\$3,769,791	\$1,290,923	-\$2,736	\$1,288,187	\$5,057,978
Redland	\$3,335,709	-\$9,392	\$3,326,317	\$2,449,801	-\$5,203	\$2,444,598	\$5,770,915
Richmond	\$2,809,546	-\$8,126	\$2,801,420	\$807,692	-\$1,712	\$805,980	\$3,607,400
Rockhampton	\$6,375,362	-\$17,984	\$6,357,378	\$2,163,133	-\$4,519	\$2,158,614	\$8,515,992
Scenic Rim	\$1,848,213	-\$4,989	\$1,843,224	\$1,582,231	-\$3,357	\$1,578,874	\$3,422,098
Somerset	\$2,103,343	-\$5,986	\$2,097,357	\$1,429,998	-\$3,033	\$1,426,965	\$3,524,322
South Burnett	\$4,848,789	-\$14,024	\$4,834,765	\$2,194,879	-\$5,032	\$2,189,847	\$7,024,612
Southern Downs	\$4,237,921	-\$12,257	\$4,225,664	\$2,286,785	-\$4,843	\$2,281,942	\$6,507,606
Sunshine Coast	\$6,898,215	-\$19,155	\$6,879,060	\$5,363,830	-\$11,286	\$5,352,544	\$12,231,604
Tablelands	\$4,984,683	-\$14,417	\$4,970,266	\$1,412,339	-\$3,000	\$1,409,339	\$6,379,605
Toowoomba	\$7,753,781	-\$22,426	\$7,731,355	\$5,913,079	-\$12,550	\$5,900,529	\$13,631,884
Torres	\$3,669,106	-\$9,905	\$3,659,201	\$226,011	-\$479	\$225,532	\$3,884,733
Torres Strait Island	\$11,276,130	-\$32,190	\$11,243,940	\$226,169	-\$597	\$225,572	\$11,469,512
Townsville	\$4,096,401	-\$11,620	\$4,084,781	\$3,204,152	-\$6,834	\$3,197,318	\$7,282,099
Western Downs	\$11,618,698	-\$33,605	\$11,585,093	\$4,964,533	-\$10,444	\$4,954,089	\$16,539,182
Whitsunday	\$4,244,091	-\$11,457	\$4,232,634	\$1,477,175	-\$3,216	\$1,473,959	\$5,706,593
Winton	\$4,082,901	-\$11,809	\$4,071,092	\$1,545,062	-\$3,275	\$1,541,787	\$5,612,879
Woorabinda	\$875,540	-\$1,635	\$873,905	\$45,595	-\$97	\$45,498	\$919,403
Wujal Wujal	\$858,032	-\$1,499	\$856,533	\$14,445	-\$31	\$14,414	\$870,947
Yarrabah	\$1,528,977	-\$2,824	\$1,526,153	\$69,338	-\$146	\$69,192	\$1,595,345
Total	\$356,375,804	-\$999,310	\$355,376,494	\$147,419,796	-\$312,074	\$147,107,722	\$502,484,216

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 2020-21

Council	Total Number of Properties	Total Valuation (5 year average)	Population Data	Road Length (km)		
				Urban	Rural	Total
Aurukun	-	-	1,418	17	108	125
Balonne	2,120	447,463,082	4,360	67	2,538	2,605
Banana	6,463	1,526,595,436	14,156	162	3,813	3,975
Barcaldine	1,762	516,583,016	2,849	66	2,921	2,987
Barcoo	184	58,022,020	266	16	1,636	1,652
Blackall-Tambo	1,140	326,731,760	1,868	41	1,826	1,867
Boulia	152	63,909,226	423	11	1,318	1,329
Brisbane	332,996	192,169,369,256	1,253,982	5,777	1	5,778
Bulloo	174	45,043,348	325	14	1,988	2,002
Bundaberg	41,318	5,738,068,077	95,856	709	2,355	3,064
Burdekin	8,302	1,078,364,276	16,971	181	969	1,150
Burke	154	54,237,380	354	10	703	713
Cairns	52,568	12,400,832,188	166,862	936	414	1,350
Carpentaria	726	156,810,900	1,977	55	1,607	1,662
Cassowary Coast	14,585	1,848,229,127	29,794	200	1,003	1,203
Central Highlands	11,723	2,544,280,304	28,701	416	4,186	4,602
Charters Towers	5,398	798,752,752	11,739	136	3,648	3,784
Cherbourg	-	-	1,331	12	59	71
Cloncurry	1,213	194,859,340	3,047	65	1,486	1,551
Cook	2,068	298,660,850	4,549	90	2,837	2,927
Croydon	166	35,268,420	284	46	1,042	1,088
Diamantina	109	41,644,450	291	24	1,037	1,061
Doomadgee	-	-	1,526	15	98	113
Douglas	5,413	1,415,209,315	12,367	96	347	443
Etheridge	463	115,580,980	793	53	1,700	1,753
Flinders	1,039	264,192,540	1,505	45	1,954	1,999
Fraser Coast	46,590	6,619,844,349	106,712	925	1,705	2,630
Gladstone	27,687	4,675,098,748	63,412	500	2,088	2,588
Gold Coast	147,214	69,626,247,950	620,518	2,847	592	3,439
Goondiwindi	4,971	997,183,374	10,799	138	2,346	2,484

Council	Total Number of Properties	Total Valuation (5 year average)	Population Data	Road Length (km)		
				Urban	Rural	Total
Gympie	24,148	3,259,374,284	52,446	325	1,967	2,292
Hinchinbrook	6,403	832,212,452	10,687	92	601	693
Hope Vale	-	-	1,117	14	118	132
Ipswich	74,883	14,413,193,423	222,307	1,176	573	1,749
Isaac	9,131	2,099,723,774	20,886	197	3,057	3,254
Kowanyama	-	-	990	8	345	352
Livingstone	15,870	2,842,284,192	38,078	273	1,192	1,465
Lockhart River	-	-	800	11	165	176
Lockyer Valley	16,633	2,419,589,699	41,731	245	1,203	1,448
Logan	99,887	32,482,983,836	334,358	1,461	1,030	2,491
Longreach	1,819	350,638,732	3,470	90	2,658	2,748
Mackay	46,489	8,445,633,796	116,763	706	1,824	2,530
Mapoon	-	-	333	17	40	57
Maranoa	6,400	1,898,800,071	12,665	168	5,652	5,820
Mareeba	9,026	1,482,364,527	22,730	198	2,102	2,300
McKinlay	476	183,831,220	818	28	1,605	1,633
Moreton Bay	149,188	42,004,926,479	469,465	2,388	1,333	3,721
Mornington	-	-	1,230	14	144	158
Mount Isa	6,135	830,594,520	18,595	161	1,872	2,033
Murweh	2,257	266,172,464	4,295	81	2,701	2,782
Napranum	-	-	1,077	14	159	173
Noosa	21,822	8,316,118,412	55,873	324	551	875
North Burnett	6,117	761,836,728	10,599	135	4,044	4,179
Northern Peninsula Area	-	-	3,163	31	332	363
Palm Island	-	-	2,671	35	8	43
Paroo	995	106,050,840	1,562	51	2,307	2,358
Pormpuraaw	-	-	845	10	444	454
Quilpie	549	56,620,836	778	44	2,038	2,082
Redland	60,241	18,067,079,223	158,815	728	475	1,203
Richmond	467	144,620,400	810	16	1,281	1,297
Rockhampton	33,116	4,622,713,411	81,512	712	1,376	2,088

Council	Total Number of Properties	Total Valuation (5 year average)	Population Data	Road Length (km)		
				Urban	Rural	Total
Scenic Rim	17,809	4,316,233,752	43,123	217	1,598	1,815
Somerset	11,520	2,081,626,520	26,219	167	1,697	1,863
South Burnett	16,911	1,625,748,197	32,521	212	2,783	2,995
Southern Downs	17,953	2,223,944,510	35,452	259	2,834	3,093
Sunshine Coast	104,929	32,058,217,220	328,428	1,414	1,557	2,971
Tablelands	12,177	2,116,117,600	25,575	348	1,498	1,846
Toowoomba	66,166	14,548,033,449	169,008	1,100	5,547	6,647
Torres	488	184,381,880	3,887	108	191	299
Torres Strait Island	-	-	5,104	94	184	278
Townsville	68,954	13,157,156,390	195,032	1,200	595	1,795
Western Downs	17,752	3,178,627,949	34,585	332	7,123	7,455
Whitsunday	14,759	2,666,470,270	35,357	331	1,449	1,780
Winton	718	196,024,480	1,153	21	2,467	2,488
Woorabinda	-	-	1,016	10	47	56
Wujal Wujal	-	-	312	5	13	18
Yarrabah	-	-	2,901	22	40	62

Appendix 4: Cost adjustors by definition for 2020-21

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Aurukun	1.70	1.40	1.17	1.02	1.07	1.80	2.39
Balonne	1.49	1.08	1.14	1.08	1.02	1.22	2.02
Banana	1.28	1.02	1.14	1.07	1.00	1.09	1.30
Barcaldine	1.57	1.03	1.13	1.09	1.01	1.12	2.26
Barcoo	2.00	1.06	1.08	1.08	1.02	1.10	2.48
Blackall-Tambo	1.65	1.03	1.12	1.11	1.01	1.13	2.28
Boulia	1.92	1.14	1.12	1.06	1.02	1.24	2.35
Brisbane	1.00	1.01	1.12	1.06	1.00	1.00	1.00
Bulloo	1.96	1.06	1.10	1.08	1.01	1.11	2.43
Bundaberg	1.00	1.02	1.12	1.12	1.00	1.12	1.18
Burdekin	1.25	1.03	1.12	1.11	1.01	1.13	1.26
Burke	1.95	1.19	1.11	1.05	1.04	1.33	2.37
Cairns	1.00	1.04	1.13	1.06	1.01	1.10	1.00
Carpentaria	1.64	1.20	1.13	1.06	1.05	1.43	2.41
Cassowary Coast	1.14	1.05	1.12	1.10	1.01	1.15	1.26
Central Highlands	1.15	1.02	1.15	1.04	1.00	1.06	1.90
Charters Towers	1.31	1.04	1.15	1.10	1.01	1.18	1.38
Cherbourg	1.71	1.47	1.23	1.02	1.07	2.00	1.51
Cloncurry	1.56	1.11	1.13	1.05	1.03	1.22	2.13
Cook	1.49	1.10	1.12	1.08	1.02	1.22	2.34
Croydon	1.99	1.08	1.11	1.07	1.02	1.17	2.41
Diamantina	1.98	1.07	1.09	1.05	1.01	1.06	2.49
Doomadgee	1.68	1.43	1.24	1.01	1.05	1.90	2.29
Douglas	1.30	1.04	1.10	1.09	1.01	1.08	1.57
Etheridge	1.80	1.03	1.12	1.11	1.01	1.13	2.32
Flinders	1.69	1.03	1.11	1.10	1.01	1.11	2.23
Fraser Coast	1.00	1.02	1.11	1.13	1.00	1.14	1.18

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Gladstone	1.01	1.02	1.15	1.06	1.00	1.07	1.37
Gold Coast	1.00	1.01	1.12	1.08	1.00	1.04	1.00
Goondiwindi	1.33	1.03	1.14	1.09	1.00	1.12	1.79
Gympie	1.04	1.02	1.12	1.11	1.00	1.11	1.23
Hinchinbrook	1.33	1.03	1.11	1.14	1.01	1.17	1.26
Hope Vale	1.74	1.40	1.18	1.03	1.06	1.80	2.29
Ipswich	1.00	1.02	1.15	1.05	1.00	1.06	1.00
Isaac	1.21	1.02	1.15	1.03	1.00	1.03	1.80
Kowanyama	1.76	1.43	1.19	1.02	1.08	1.87	2.46
Livingstone	1.10	1.02	1.13	1.09	1.00	1.09	1.47
Lockhart River	1.80	1.39	1.19	1.03	1.05	1.79	2.49
Lockyer Valley	1.08	1.02	1.13	1.08	1.00	1.08	1.26
Logan	1.00	1.01	1.15	1.06	1.00	1.06	1.00
Longreach	1.53	1.03	1.12	1.09	1.01	1.09	2.35
Mackay	1.00	1.03	1.14	1.07	1.00	1.08	1.00
Mapoon	1.96	1.42	1.16	1.03	1.10	1.85	2.34
Maranoa	1.30	1.04	1.14	1.08	1.01	1.12	1.94
Mareeba	1.19	1.06	1.12	1.10	1.01	1.17	1.88
McKinlay	1.80	1.02	1.11	1.06	1.00	1.02	2.36
Moreton Bay	1.00	1.01	1.13	1.08	1.00	1.07	1.00
Mornington	1.72	1.40	1.19	1.03	1.07	1.82	3.50
Mount Isa	1.23	1.08	1.15	1.04	1.01	1.17	2.14
Murweh	1.50	1.06	1.14	1.08	1.01	1.17	2.21
Napranum	1.75	1.42	1.19	1.02	1.07	1.85	2.30
Noosa	1.03	1.01	1.11	1.12	1.00	1.09	1.26
North Burnett	1.33	1.03	1.11	1.12	1.01	1.15	1.68
Northern Peninsula Area	1.55	1.39	1.21	1.02	1.05	1.79	3.50
Palm Island	1.58	1.43	1.20	1.02	1.07	1.87	1.96
Paroo	1.68	1.15	1.12	1.10	1.03	1.34	2.28

Local government	Scale	Indigenous	Aged <19	Aged >65	Indigenous >50	Demography (FINAL)	Location
Pormpuraaw	1.79	1.37	1.18	1.02	1.07	1.77	2.48
Quilpie	1.81	1.09	1.14	1.05	1.02	1.19	2.43
Redland	1.00	1.01	1.13	1.09	1.00	1.07	1.00
Richmond	1.80	1.03	1.13	1.08	1.01	1.10	2.41
Rockhampton	1.00	1.04	1.14	1.07	1.01	1.11	1.38
Scenic Rim	1.08	1.01	1.13	1.10	1.00	1.10	1.26
Somerset	1.17	1.02	1.13	1.10	1.00	1.10	1.26
South Burnett	1.13	1.03	1.13	1.12	1.00	1.15	1.50
Southern Downs	1.11	1.02	1.13	1.12	1.00	1.14	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	1.12	1.01	1.16	1.56
Toowoomba	1.00	1.02	1.13	1.09	1.00	1.10	1.26
Torres	1.51	1.32	1.17	1.03	1.06	1.64	3.50
Torres Strait Island	1.46	1.41	1.20	1.03	1.07	1.84	5.00
Townsville	1.00	1.03	1.13	1.06	1.00	1.08	1.00
Western Downs	1.12	1.03	1.15	1.08	1.00	1.12	1.38
Whitsunday	1.11	1.02	1.11	1.08	1.00	1.06	1.75
Winton	1.73	1.05	1.10	1.10	1.01	1.11	2.39
Woorabinda	1.76	1.45	1.21	1.03	1.07	1.93	1.68
Wujal Wujal	1.97	1.42	1.15	1.03	1.10	1.84	2.29
Yarrabah	1.57	1.43	1.22	1.02	1.07	1.91	1.54