

## **ATTACHMENT C**

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### **SUMMARY OF ASSESSED REVENUES AND EXPENSES**

- 1 The following tables summarise the per capita average and assessed revenues and expenses<sup>1</sup> for each functional group of categories, for each State, and for each year of the assessment period.
- 2 The per capita average is calculated as the total revenue or gross expenses in the group of categories for the eight States, divided by their total population. The user charges group comprises revenues derived from costs recovered from associated expense functions.
- 3 Specific purpose payments (SPPs) were not included in this attachment because they are assessed by the actual per capita method, which means their assessed revenues equal their actual revenues. Information on their actual revenues is in Attachment A of this document.
- 4 Total SPPs, assessed revenues and expenses for each State were used to derive the equalisation requirement, which in turn was the basis of the assessed GST relativities.

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<sup>1</sup> They were called 'standardised' revenues and expenses in the 2005 Update and earlier years.

**Table C-1 Summary of assessed revenues and expenses, 2002-03**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Revenue</b>								
Taxation	13 449.876	8 087.966	5 970.360	3 249.927	2 045.189	520.856	516.102	248.155
Other revenue	1 811.394	1 140.914	1 545.339	1 467.423	429.161	113.131	73.601	100.285
<b>Total revenue</b>	<b>15 261.270</b>	<b>9 228.880</b>	<b>7 515.698</b>	<b>4 717.351</b>	<b>2 474.350</b>	<b>633.987</b>	<b>589.703</b>	<b>348.440</b>
<b>Expenses</b>								
Education	7 707.938	5 293.216	4 631.447	2 422.139	1 692.445	615.080	382.396	432.081
Health and community services	10 545.346	7 288.940	6 179.443	3 205.276	2 524.553	815.775	448.240	867.850
Law, order and public safety	3 375.310	2 309.384	1 835.531	984.581	680.531	230.374	197.904	297.393
Culture and recreation	861.902	564.888	417.069	292.332	195.654	77.644	79.237	75.659
Economic activities	4 794.190	3 266.411	2 755.669	1 683.034	1 130.629	348.457	179.956	288.694
General public services	7 271.512	5 226.679	4 124.049	2 244.807	1 708.878	597.607	395.072	387.027
<b>Expenses sub-total</b>	<b>34 556.198</b>	<b>23 949.518</b>	<b>19 943.208</b>	<b>10 832.169</b>	<b>7 932.690</b>	<b>2 684.937</b>	<b>1 682.803</b>	<b>2 348.704</b>
less: user charges	3 674.842	2 567.793	1 939.315	1 008.716	781.249	236.692	161.039	95.835
<b>Total expenses</b>	<b>30 881.355</b>	<b>21 381.725</b>	<b>18 003.893</b>	<b>9 823.453</b>	<b>7 151.441</b>	<b>2 448.245</b>	<b>1 521.764</b>	<b>2 252.869</b>

Note: Housing user charges have been included in the health and community services group.

Table C-2 Summary of assessed revenues and expenses, per capita, 2002-03

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>1 723.45</b>	2 021.65	1 652.16	1 584.72	1 676.51	1 339.93	1 096.43	1 592.17	1 244.27
Other revenue	<b>337.79</b>	272.27	233.06	410.18	756.99	281.17	238.15	227.06	502.84
<b>Total revenue</b>	<b>2 061.24</b>	2 293.92	1 885.22	1 994.91	2 433.50	1 621.10	1 334.58	1 819.23	1 747.10
<b>Expenses</b>									
Education	<b>1 171.77</b>	1 158.58	1 081.27	1 229.33	1 249.49	1 108.83	1 294.78	1 179.69	2 166.48
Health and community services	<b>1 611.56</b>	1 585.07	1 488.94	1 640.22	1 653.48	1 653.99	1 717.25	1 382.82	4 351.45
Law, order and public safety	<b>501.08</b>	507.34	471.75	487.21	507.91	445.86	484.95	610.53	1 491.15
Culture and recreation	<b>129.65</b>	129.55	115.39	110.70	150.80	128.19	163.45	244.45	379.36
Economic activities	<b>730.41</b>	720.61	667.24	731.44	868.21	740.75	733.52	555.16	1 447.53
General public services	<b>1 110.03</b>	1 092.98	1 067.68	1 094.65	1 158.01	1 119.59	1 258.00	1 218.80	1 940.58
<b>Expenses sub-total</b>	<b>5 254.51</b>	5 194.13	4 892.27	5 293.56	5 587.90	5 197.20	5 651.95	5 191.45	11 776.55
less: user charges	<b>529.11</b>	552.36	524.53	514.76	520.36	511.85	498.25	496.81	480.52
<b>Total expenses</b>	<b>4 725.40</b>	4 641.77	4 367.74	4 778.81	5 067.54	4 685.36	5 153.70	4 694.64	11 296.03

Note: Housing user charges have been included in the health and community services group.

**Table C-3 Summary of assessed revenues and expenses, 2003-04**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Revenue</b>								
Taxation	14 265.241	8 977.716	7 131.874	3 660.523	2 289.448	602.147	555.076	276.736
Other revenue	1 931.537	1 235.164	1 563.195	1 416.251	455.224	123.037	79.488	105.235
<b>Total revenue</b>	<b>16 196.778</b>	<b>10 212.880</b>	<b>8 695.069</b>	<b>5 076.775</b>	<b>2 744.672</b>	<b>725.184</b>	<b>634.563</b>	<b>381.971</b>
<b>Expenses</b>								
Education	8 032.880	5 572.200	4 894.520	2 525.983	1 771.721	646.872	401.428	453.915
Health and community services	11 335.169	7 896.075	6 741.227	3 478.724	2 727.426	879.327	479.197	940.358
Law, order and public safety	3 409.915	2 305.687	1 922.539	1 034.567	702.699	238.152	203.381	314.399
Culture and recreation	880.031	583.635	437.572	299.874	201.245	79.914	80.396	75.917
Economic activities	5 215.152	3 467.893	3 027.333	1 923.867	1 258.957	364.017	188.933	318.243
General public services	6 572.182	4 723.341	3 796.679	2 056.266	1 550.573	556.463	366.280	384.075
<b>Expenses sub-total</b>	<b>35 445.329</b>	<b>24 548.832</b>	<b>20 819.870</b>	<b>11 319.281</b>	<b>8 212.622</b>	<b>2 764.746</b>	<b>1 719.614</b>	<b>2 486.909</b>
less: user charges	3 685.186	2 677.660	2 050.584	1 050.585	803.304	247.566	165.449	98.392
<b>Total expenses</b>	<b>31 760.143</b>	<b>21 871.172</b>	<b>18 769.286</b>	<b>10 268.697</b>	<b>7 409.318</b>	<b>2 517.179</b>	<b>1 554.165</b>	<b>2 388.517</b>

Note: Housing user charges have been included in the health and community services group.

**Table C-4 Summary of assessed revenues and expenses, per capita, 2003-04**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>1 885.71</b>	2 131.51	1 811.45	1 846.34	1 859.82	1 490.25	1 252.68	1 701.59	1 377.43
Other revenue	<b>345.05</b>	288.61	249.22	404.69	719.56	296.31	255.96	243.67	523.80
<b>Total revenue</b>	<b>2 230.76</b>	2 420.12	2 060.67	2 251.03	2 579.38	1 786.57	1 508.65	1 945.26	1 901.24
<b>Expenses</b>									
Education	<b>1 213.54</b>	1 200.27	1 124.31	1 267.12	1 283.39	1 153.25	1 345.73	1 230.58	2 259.33
Health and community services	<b>1 721.84</b>	1 693.70	1 593.21	1 745.21	1 767.45	1 775.34	1 829.32	1 468.98	4 680.56
Law, order and public safety	<b>505.97</b>	509.51	465.22	497.72	525.64	457.40	495.44	623.47	1 564.90
Culture and recreation	<b>131.77</b>	131.49	117.76	113.28	152.36	130.99	166.25	246.45	377.87
Economic activities	<b>787.29</b>	779.25	699.72	783.73	977.47	819.48	757.29	579.18	1 584.03
General public services	<b>999.11</b>	982.02	953.04	982.91	1 044.74	1 009.30	1 157.65	1 122.83	1 911.71
<b>Expenses sub-total</b>	<b>5 359.53</b>	5 296.24	4 953.26	5 389.98	5 751.03	5 345.77	5 751.68	5 271.49	12 378.41
less: user charges	<b>538.30</b>	550.64	540.28	530.87	533.77	522.89	515.03	507.19	489.74
<b>Total expenses</b>	<b>4 821.23</b>	4 745.60	4 412.99	4 859.11	5 217.26	4 822.88	5 236.65	4 764.31	11 888.67

Note: Housing user charges have been included in the health and community services group.

**Table C-5 Summary of assessed revenues and expenses, 2004-05**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Revenue</b>								
Taxation	13 919.474	9 394.731	7 547.685	3 962.573	2 358.931	634.901	545.301	298.775
Other revenue	2 194.192	1 313.123	2 017.403	1 718.532	500.274	143.007	83.802	113.919
<b>Total revenue</b>	<b>16 113.666</b>	<b>10 707.854</b>	<b>9 565.087</b>	<b>5 681.105</b>	<b>2 859.205</b>	<b>777.908</b>	<b>629.103</b>	<b>412.695</b>
<b>Expenses</b>								
Education	8 586.018	5 993.582	5 273.445	2 706.513	1 878.839	682.309	429.896	495.094
Health and community services	12 240.880	8 661.326	7 202.284	3 748.104	2 889.887	915.976	522.956	1 032.569
Law, order and public safety	3 593.754	2 478.661	2 110.150	1 105.916	745.809	251.620	214.868	347.401
Culture and recreation	882.812	594.420	448.517	303.632	202.593	80.837	81.112	78.978
Economic activities	5 467.638	3 690.925	3 235.640	1 990.487	1 313.258	386.166	200.583	341.416
General public services	6 582.864	4 760.410	3 864.696	2 079.274	1 548.902	557.625	372.899	397.658
<b>Expenses sub-total</b>	<b>37 353.966</b>	<b>26 179.324</b>	<b>22 134.733</b>	<b>11 933.926</b>	<b>8 579.289</b>	<b>2 874.532</b>	<b>1 822.315</b>	<b>2 693.116</b>
less: user charges	3 821.213	2 820.946	2 172.612	1 124.247	841.532	257.317	172.145	105.649
<b>Total expenses</b>	<b>33 532.753</b>	<b>23 358.378</b>	<b>19 962.121</b>	<b>10 809.680</b>	<b>7 737.757</b>	<b>2 617.216</b>	<b>1 650.170</b>	<b>2 587.467</b>

Note: Housing user charges have been included in the health and community services group.

Table C-6 Summary of assessed revenues and expenses, per capita, 2004-05

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>1 907.11</b>	2 067.45	1 871.68	1 907.72	1 981.30	1 525.20	1 309.59	1 659.79	1 462.63
Other revenue	<b>398.77</b>	325.90	261.61	509.91	859.27	323.46	294.98	255.08	557.68
<b>Total revenue</b>	<b>2 305.89</b>	2 393.35	2 133.29	2 417.62	2 840.57	1 848.66	1 604.57	1 914.86	2 020.32
<b>Expenses</b>									
Education	<b>1 284.76</b>	1 275.27	1 194.08	1 332.89	1 353.27	1 214.79	1 407.38	1 308.52	2 423.70
Health and community services	<b>1 835.67</b>	1 818.13	1 725.57	1 820.41	1 874.07	1 868.50	1 889.35	1 591.77	5 054.87
Law, order and public safety	<b>535.11</b>	533.78	493.82	533.35	552.96	482.21	519.01	654.01	1 700.68
Culture and recreation	<b>131.85</b>	131.12	118.42	113.36	151.82	130.99	166.74	246.89	386.63
Economic activities	<b>820.12</b>	812.10	735.33	817.82	995.25	849.11	796.53	610.54	1 671.38
General public services	<b>994.65</b>	977.75	948.40	976.82	1 039.64	1 001.47	1 150.20	1 135.03	1 946.71
<b>Expenses sub-total</b>	<b>5 602.16</b>	5 548.15	5 215.62	5 594.67	5 967.00	5 547.06	5 929.21	5 546.76	13 183.97
less: user charges	<b>558.17</b>	567.56	562.01	549.14	562.13	544.10	530.76	523.98	517.20
<b>Total expenses</b>	<b>5 043.99</b>	4 980.59	4 653.61	5 045.53	5 404.88	5 002.96	5 398.45	5 022.78	12 666.77

Note: Housing user charges have been included in the health and community services group.

**Table C-7 Summary of assessed revenues and expenses, 2005-06**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Revenue</b>								
Taxation	14 591.715	10 095.694	8 267.825	4 831.967	2 479.243	674.742	585.419	321.012
Other revenue	2 602.819	1 520.608	2 667.228	2 224.814	597.874	169.248	96.814	142.489
<b>Total revenue</b>	<b>17 194.534</b>	<b>11 616.302</b>	<b>10 935.053</b>	<b>7 056.782</b>	<b>3 077.116</b>	<b>843.990</b>	<b>682.233</b>	<b>463.500</b>
<b>Expenses</b>								
Education	8 979.319	6 261.997	5 567.317	2 843.748	1 966.374	712.601	449.142	519.922
Health and community services	13 464.079	9 442.720	7 886.056	4 145.547	3 082.447	1 016.378	574.686	1 179.597
Law, order and public safety	3 793.031	2 625.581	2 269.199	1 190.410	780.108	264.433	217.309	380.206
Culture and recreation	947.008	639.983	490.588	327.786	217.598	85.632	85.842	82.341
Economic activities	5 730.605	3 959.307	3 515.877	2 267.485	1 483.347	416.351	221.900	397.766
General public services	6 791.706	4 918.213	4 036.980	2 186.473	1 594.174	576.144	392.107	433.160
<b>Expenses sub-total</b>	<b>39 705.748</b>	<b>27 847.801</b>	<b>23 766.017</b>	<b>12 961.450</b>	<b>9 124.049</b>	<b>3 071.539</b>	<b>1 940.986</b>	<b>2 992.991</b>
less: user charges	4 097.438	3 026.548	2 404.572	1 271.060	913.600	280.647	184.703	115.938
<b>Total expenses</b>	<b>35 608.310</b>	<b>24 821.253</b>	<b>21 361.445</b>	<b>11 690.390</b>	<b>8 210.449</b>	<b>2 790.892</b>	<b>1 756.283</b>	<b>2 877.053</b>

Note: Housing user charges have been included in the health and community services group.

**Table C-8 Summary of assessed revenues and expenses, per capita, 2005-06**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>2 035.65</b>	2 149.32	1 983.05	2 042.02	2 370.23	1 588.77	1 381.34	1 762.05	1 537.99
Other revenue	<b>487.51</b>	383.39	298.69	658.76	1 091.34	383.13	346.49	291.40	682.68
<b>Total revenue</b>	<b>2 523.16</b>	2 532.71	2 281.74	2 700.78	3 461.57	1 971.90	1 727.83	2 053.45	2 220.67
<b>Expenses</b>									
Education	<b>1 328.01</b>	1 322.63	1 230.02	1 375.04	1 394.95	1 260.11	1 458.85	1 351.87	2 490.99
Health and community services	<b>1 984.28</b>	1 983.22	1 854.79	1 947.72	2 033.52	1 975.32	2 080.75	1 729.74	5 651.55
Law, order and public safety	<b>560.40</b>	558.70	515.73	560.45	583.93	499.92	541.35	654.08	1 821.60
Culture and recreation	<b>139.94</b>	139.49	125.71	121.17	160.79	139.44	175.31	258.37	394.50
Economic activities	<b>875.24</b>	844.10	777.71	868.36	1 112.27	950.57	852.36	667.89	1 905.73
General public services	<b>1 018.08</b>	1 000.40	966.06	997.07	1 072.53	1 021.59	1 179.49	1 180.20	2 075.30
<b>Expenses sub-total</b>	<b>5 905.95</b>	5 848.56	5 470.02	5 869.81	6 358.00	5 846.95	6 288.11	5 842.16	14 339.68
less: user charges	<b>598.06</b>	603.54	594.49	593.89	623.50	585.46	574.55	555.94	555.47
<b>Total expenses</b>	<b>5 307.89</b>	5 245.01	4 875.53	5 275.92	5 734.50	5 261.49	5 713.56	5 286.22	13 784.21

Note: Housing user charges have been included in the health and community services group.

**Table C-9 Summary of assessed revenues and expenses, 2006-07**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Revenue</b>								
Taxation	16 310.258	10 791.401	9 644.091	5 425.160	2 746.159	733.786	686.275	367.184
Other revenue	2 569.912	1 535.212	2 604.037	2 595.093	595.424	174.645	97.252	154.285
<b>Total revenue</b>	<b>18 880.170</b>	<b>12 326.613</b>	<b>12 248.128</b>	<b>8 020.253</b>	<b>3 341.583</b>	<b>908.432</b>	<b>783.528</b>	<b>521.469</b>
<b>Expenses</b>								
Education	9 408.759	6 575.607	5 946.467	3 034.081	2 067.530	738.476	471.916	548.630
Health and community services	14 471.583	10 168.984	8 707.673	4 496.871	3 309.500	1 098.593	615.004	1 234.878
Law, order and public safety	4 178.638	2 825.234	2 563.810	1 331.461	846.948	291.883	236.277	428.223
Culture and recreation	1 025.135	696.658	543.163	362.435	235.495	91.812	92.314	88.482
Economic activities	6 862.441	4 723.338	4 208.343	2 691.004	1 737.677	477.431	251.695	464.816
General public services	7 142.255	5 187.385	4 303.944	2 336.605	1 670.387	600.626	411.220	451.372
<b>Expenses sub-total</b>	<b>43 088.811</b>	<b>30 177.206</b>	<b>26 273.399</b>	<b>14 252.457</b>	<b>9 867.537</b>	<b>3 298.821</b>	<b>2 078.426</b>	<b>3 216.401</b>
less: user charges	4 304.381	3 167.037	2 557.442	1 317.913	984.321	295.105	194.331	123.399
<b>Total expenses</b>	<b>38 784.430</b>	<b>27 010.169</b>	<b>23 715.957</b>	<b>12 934.545</b>	<b>8 883.216</b>	<b>3 003.716</b>	<b>1 884.095</b>	<b>3 093.002</b>

Note: Housing user charges have been included in the health and community services group.

Table C-10 Summary of assessed revenues and expenses, per capita, 2006-07

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	2 239.07	2 379.04	2 088.31	2 331.96	2 605.69	1 741.77	1 492.50	2 038.29	1 725.47
Other revenue	495.04	374.85	297.09	629.66	1 246.42	377.65	355.22	288.85	725.02
<b>Total revenue</b>	<b>2 734.11</b>	2 753.89	2 385.40	2 961.62	3 852.11	2 119.43	1 847.73	2 327.14	2 450.49
<b>Expenses</b>									
Education	1 380.30	1 372.38	1 272.49	1 437.87	1 457.26	1 311.35	1 502.04	1 401.63	2 578.13
Health and community services	2 114.37	2 110.85	1 967.87	2 105.53	2 159.84	2 099.08	2 234.51	1 826.61	5 802.94
Law, order and public safety	608.98	609.50	546.73	619.93	639.50	537.18	593.68	701.76	2 012.31
Culture and recreation	150.32	149.53	134.81	131.34	174.08	149.36	186.74	274.18	415.80
Economic activities	1 026.75	1 000.97	914.04	1 017.58	1 292.48	1 102.14	971.08	747.56	2 184.26
General public services	1 059.69	1 041.78	1 003.84	1 040.70	1 122.27	1 059.46	1 221.66	1 221.36	2 121.09
<b>Expenses sub-total</b>	<b>6 340.40</b>	6 285.01	5 839.79	6 352.95	6 845.43	6 258.57	6 709.72	6 173.10	15 114.53
less: user charges	620.55	627.84	612.87	618.39	632.99	624.31	600.24	577.18	579.88
<b>Total expenses</b>	<b>5 719.85</b>	5 657.16	5 226.92	5 734.56	6 212.44	5 634.26	6 109.48	5 595.92	14 534.65

Note: Housing user charges have been included in the health and community services group.