

ATTACHMENT C

SUMMARY OF ASSESSED REVENUES AND EXPENSES

- 1 The following tables summarise the per capita average and assessed revenues and expenses¹ 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 Commonwealth payments 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, the Adjusted Budget.

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

Table C-1 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
Revenue								
Taxation	14 263.765	8 978.485	7 110.075	3 670.007	2 295.845	605.626	557.011	277.946
Other revenue	1 932.003	1 235.266	1 562.118	1 416.505	455.370	123.075	79.564	105.230
Total revenue	16 195.768	10 213.751	8 672.193	5 086.512	2 751.216	728.701	636.575	383.176
Expenses								
Education	9 494.883	6 730.412	5 683.920	2 951.561	2 102.869	735.335	493.119	493.216
Health and community services	11 401.103	7 935.943	6 774.545	3 502.031	2 743.839	885.210	481.622	950.415
Law, order and public safety	3 410.774	2 304.358	1 921.075	1 035.620	702.962	238.453	203.081	316.017
Culture and recreation	881.340	584.478	437.726	300.392	201.582	80.074	80.507	76.265
Economic activities	5 223.661	3 463.224	3 047.362	1 915.474	1 257.197	365.544	189.810	320.036
General public services	6 548.145	4 704.336	3 781.615	2 043.987	1 543.958	553.674	365.226	380.828
Expenses sub-total	36 959.906	25 722.750	21 646.242	11 749.064	8 552.406	2 858.289	1 813.364	2 536.776
less: user charges	3 668.129	2 663.505	2 041.602	1 042.123	799.326	246.587	164.673	97.430
Total expenses	33 291.778	23 059.246	19 604.640	10 706.941	7 753.080	2 611.702	1 648.692	2 439.347

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, 2003-04

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Revenue										
Taxation	1 886.64	2 131.74	1 812.35	1 843.72	1 864.57	1 494.57	1 260.14	1 706.73	1 384.28	
Other revenue	345.22	288.74	249.34	405.07	719.66	296.44	256.08	243.79	524.09	
Total revenue	2 231.86	2 420.48	2 061.69	2 248.80	2 584.23	1 791.01	1 516.23	1 950.52	1 908.37	
Expenses										
Education	1 433.28	1 419.02	1 358.56	1 473.90	1 499.56	1 368.94	1 530.03	1 510.96	2 456.42	
Health and community services	1 732.54	1 703.91	1 601.91	1 756.71	1 779.23	1 786.21	1 841.88	1 475.73	4 733.45	
Law, order and public safety	506.27	509.74	465.14	498.16	526.15	457.62	496.15	622.26	1 573.89	
Culture and recreation	132.03	131.72	117.98	113.51	152.62	131.23	166.61	246.68	379.83	
Economic activities	788.57	780.68	699.07	790.21	973.17	818.42	760.60	581.59	1 593.91	
General public services	995.40	978.63	949.59	980.61	1 038.46	1 005.10	1 152.04	1 119.08	1 896.68	
Expenses sub-total	5 588.10	5 523.70	5 192.25	5 613.11	5 969.19	5 567.52	5 947.31	5 556.30	12 634.17	
less: user charges	535.80	548.21	537.64	529.41	529.46	520.35	513.08	504.57	485.24	
Total expenses	5 052.30	4 975.50	4 654.61	5 083.70	5 439.73	5 047.16	5 434.23	5 051.73	12 148.93	

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

Table C-3 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
Revenue								
Taxation	13 912.470	9 389.857	7 542.626	3 967.957	2 364.246	638.366	547.080	299.768
Other revenue	2 237.730	1 313.341	1 972.806	1 718.318	501.214	143.066	83.877	113.901
Total revenue	16 150.200	10 703.198	9 515.432	5 686.275	2 865.460	781.432	630.957	413.669
Expenses								
Education	10 222.688	7 274.269	6 187.706	3 179.268	2 270.290	784.011	524.661	541.281
Health and community services	12 327.249	8 700.600	7 235.794	3 753.447	2 911.746	926.570	525.428	1 040.180
Law, order and public safety	3 553.225	2 436.401	2 084.612	1 084.732	738.942	252.536	212.797	349.754
Culture and recreation	883.244	594.361	447.919	303.210	202.826	80.967	81.204	79.170
Economic activities	5 550.373	3 734.341	3 293.528	2 007.767	1 328.598	394.089	203.137	345.688
General public services	6 558.270	4 737.871	3 849.238	2 064.367	1 542.847	555.766	371.692	394.732
Expenses sub-total	39 095.051	27 477.842	23 098.798	12 392.791	8 995.249	2 993.938	1 918.919	2 750.806
less: user charges	3 842.727	2 836.070	2 182.218	1 126.090	844.477	258.507	172.929	105.674
Total expenses	35 252.323	24 641.772	20 916.580	11 266.701	8 150.772	2 735.432	1 745.990	2 645.133

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, 2004-05

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Taxation	1 908.37	2 066.60	1 871.75	1 910.97	1 984.15	1 528.85	1 317.07	1 664.82	1 468.77
Other revenue	399.04	332.40	261.80	499.82	859.23	324.11	295.17	255.25	558.08
Total revenue	2 307.41	2 399.00	2 133.55	2 410.79	2 843.38	1 852.97	1 612.24	1 920.06	2 026.85
Expenses									
Education	1 529.38	1 518.51	1 450.03	1 567.69	1 589.77	1 468.10	1 617.56	1 596.59	2 652.10
Health and community services	1 847.10	1 831.13	1 734.36	1 833.23	1 876.88	1 882.90	1 911.68	1 598.93	5 096.55
Law, order and public safety	528.79	527.81	485.67	528.15	542.41	477.84	521.03	647.56	1 713.68
Culture and recreation	131.93	131.20	118.48	113.48	151.62	131.16	167.05	247.11	387.91
Economic activities	832.09	824.47	744.39	834.44	1 003.97	859.15	813.08	618.17	1 693.76
General public services	990.89	974.18	944.44	975.23	1 032.27	997.69	1 146.65	1 131.09	1 934.06
Expenses sub-total	5 860.18	5 807.29	5 477.36	5 852.22	6 196.93	5 816.83	6 177.04	5 839.45	13 478.07
less: user charges	561.16	570.81	565.34	552.88	563.09	546.09	533.35	526.24	517.77
Total expenses	5 299.02	5 236.48	4 912.03	5 299.34	5 633.83	5 270.74	5 643.70	5 313.21	12 960.30

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

Table C-5 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
Revenue								
Taxation	14 578.899	10 090.788	8 261.551	4 787.399	2 485.605	678.212	586.965	322.198
Other revenue	2 602.912	1 520.423	2 666.055	2 226.211	597.794	169.252	96.831	142.415
Total revenue	17 181.811	11 611.211	10 927.606	7 013.610	3 083.399	847.464	683.796	464.613
Expenses								
Education	10 675.331	7 631.200	6 570.014	3 355.468	2 375.903	822.560	553.102	569.049
Health and community services	13 565.860	9 515.345	7 913.202	4 103.678	3 145.223	991.925	590.142	1 187.933
Law, order and public safety	3 757.081	2 600.337	2 237.820	1 163.307	775.307	264.533	216.066	368.820
Culture and recreation	960.015	650.249	498.846	330.477	220.841	86.576	86.265	82.367
Economic activities	5 825.633	4 000.088	3 579.948	2 282.399	1 496.710	424.857	225.157	404.843
General public services	6 743.266	4 883.095	4 014.203	2 158.839	1 585.466	569.143	391.110	427.691
Expenses sub-total	41 527.185	29 280.314	24 814.033	13 394.168	9 599.450	3 159.594	2 061.842	3 040.704
less: user charges	4 118.553	3 043.841	2 412.212	1 267.497	918.085	279.134	186.190	116.205
Total expenses	37 408.632	26 236.472	22 401.821	12 126.672	8 681.366	2 880.460	1 875.652	2 924.499

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, 2005-06

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Taxation	2 033.79	2 147.52	1 983.04	2 043.12	2 348.59	1 593.00	1 388.71	1 767.14	1 545.07
Other revenue	487.72	383.42	298.79	659.33	1 092.13	383.12	346.56	291.52	682.94
Total revenue	2 521.51	2 530.94	2 281.84	2 702.45	3 440.72	1 976.12	1 735.27	2 058.66	2 228.01
Expenses									
Education	1 584.18	1 572.51	1 499.69	1 624.80	1 646.12	1 522.70	1 684.27	1 665.19	2 728.82
Health and community services	1 995.91	1 998.30	1 869.96	1 956.97	2 013.17	2 015.75	2 031.06	1 776.70	5 696.62
Law, order and public safety	553.97	553.43	511.02	553.42	570.69	496.89	541.66	650.50	1 768.64
Culture and recreation	141.89	141.41	127.79	123.37	162.12	141.54	177.27	259.71	394.98
Economic activities	887.63	858.14	786.10	885.34	1 119.69	959.23	869.94	677.87	1 941.39
General public services	1 010.91	993.31	959.63	992.73	1 059.08	1 016.11	1 165.38	1 177.49	2 050.95
Expenses sub-total	6 174.49	6 117.10	5 754.18	6 136.63	6 570.88	6 152.21	6 469.58	6 207.45	14 581.40
less: user charges	600.61	606.68	598.18	596.55	621.81	588.39	571.56	560.55	557.25
Total expenses	5 573.88	5 510.43	5 156.00	5 540.08	5 949.08	5 563.82	5 898.03	5 646.90	14 024.15

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

Table C-7 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
Revenue								
Taxation	16 293.602	10 793.219	9 631.604	5 434.997	2 740.684	739.782	678.851	366.579
Other revenue	2 584.578	1 541.808	2 626.569	2 553.396	606.859	175.884	97.455	152.419
Total revenue	18 878.181	12 335.027	12 258.173	7 988.393	3 347.544	915.666	776.306	518.998
Expenses								
Education	11 153.104	7 949.474	6 995.961	3 566.009	2 494.465	851.279	580.185	596.156
Health and community services	14 496.166	10 180.826	8 719.350	4 441.189	3 368.311	1 069.037	628.915	1 236.623
Law, order and public safety	4 096.564	2 763.879	2 503.600	1 283.692	830.762	288.624	234.001	401.820
Culture and recreation	1 052.250	713.748	558.820	372.107	241.695	94.280	94.336	90.437
Economic activities	6 752.792	4 605.264	4 128.097	2 625.352	1 699.317	473.835	247.616	455.647
General public services	7 168.894	5 202.129	4 324.448	2 343.473	1 677.578	598.597	414.599	447.022
Expenses sub-total	44 719.771	31 415.320	27 230.274	14 631.822	10 312.128	3 375.653	2 199.653	3 227.705
less: user charges	4 398.103	3 240.781	2 615.870	1 370.675	978.953	299.187	200.387	126.120
Total expenses	40 321.668	28 174.540	24 614.405	13 261.147	9 333.175	3 076.466	1 999.266	3 101.585

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, 2006-07

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Taxation	2 238.23	2 376.99	2 089.27	2 329.30	2 610.00	1 738.65	1 504.61	2 016.88	1 723.01
Other revenue	495.74	377.05	298.45	635.21	1 226.19	384.98	357.72	289.54	716.41
Total revenue	2 733.98	2 754.04	2 387.72	2 964.51	3 836.19	2 123.63	1 862.33	2 306.42	2 439.42
Expenses									
Education	1 639.22	1 627.07	1 538.80	1 691.90	1 712.47	1 582.45	1 731.38	1 723.74	2 802.08
Health and community services	2 116.49	2 114.77	1 970.73	2 108.68	2 132.75	2 136.81	2 174.27	1 868.52	5 812.43
Law, order and public safety	594.71	597.63	535.01	605.47	616.46	527.02	587.02	695.22	1 888.65
Culture and recreation	154.28	153.51	138.16	135.14	178.69	153.33	191.75	280.27	425.08
Economic activities	1 006.35	985.13	891.45	998.34	1 260.75	1 078.02	963.71	735.67	2 141.65
General public services	1 063.35	1 045.83	1 006.99	1 045.82	1 125.38	1 064.23	1 217.46	1 231.78	2 101.11
Expenses sub-total	6 574.41	6 523.94	6 081.15	6 585.34	7 026.50	6 541.87	6 865.59	6 535.21	15 170.99
less: user charges	634.37	641.62	627.33	632.62	658.23	621.03	608.50	595.35	592.79
Total expenses	5 940.04	5 882.32	5 453.82	5 952.73	6 368.27	5 920.83	6 257.09	5 939.85	14 578.20

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

Table C-9 Summary of assessed revenues and expenses, 2007-08

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Revenue								
Taxation	16 638.540	11 998.931	10 732.621	6 015.793	3 032.014	844.300	746.695	396.727
Other revenue	2 720.643	1 577.085	2 736.749	2 780.872	638.683	179.057	99.034	169.187
Total revenue	19 359.183	13 576.016	13 469.369	8 796.665	3 670.696	1 023.356	845.729	565.914
Expenses								
Education	11 630.405	8 358.906	7 374.253	3 808.965	2 616.056	882.298	602.718	629.803
Health and community services	16 035.163	11 384.966	9 762.124	5 149.350	3 747.556	1 188.822	690.813	1 415.918
Law, order and public safety	4 409.942	3 003.067	2 685.873	1 412.000	898.832	307.326	251.048	433.163
Culture and recreation	1 076.407	740.508	581.696	388.483	249.762	96.166	96.089	91.683
Economic activities	7 070.501	4 908.661	4 523.819	2 865.029	1 829.978	522.810	268.807	509.248
General public services	9 084.620	6 673.000	5 539.354	3 012.392	2 119.945	728.982	515.201	517.407
Expenses sub-total	49 307.038	35 069.108	30 467.118	16 636.220	11 462.131	3 726.403	2 424.675	3 597.223
less: user charges	4 597.576	3 432.769	2 791.893	1 441.323	1 028.576	314.619	209.822	132.674
Total expenses	44 709.462	31 636.339	27 675.226	15 194.897	10 433.554	3 411.784	2 214.854	3 464.549

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, 2007-08

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue									
Taxation	2 379.16	2 401.84	2 285.51	2 538.65	2 819.61	1 903.47	1 702.64	2 186.95	1 824.49
Other revenue	514.55	392.74	300.40	647.34	1 303.40	400.96	361.09	290.05	778.07
Total revenue	2 893.71	2 794.58	2 585.91	3 185.99	4 123.00	2 304.43	2 063.73	2 477.00	2 602.56
Expenses									
Education	1 694.65	1 678.90	1 592.17	1 744.28	1 785.26	1 642.33	1 779.26	1 765.26	2 896.38
Health and community services	2 330.50	2 314.74	2 168.57	2 309.10	2 413.50	2 352.68	2 397.41	2 023.27	6 511.62
Law, order and public safety	632.54	636.59	572.01	635.31	661.81	564.28	619.76	735.28	1 992.06
Culture and recreation	156.74	155.38	141.05	137.59	182.08	156.80	193.93	281.43	421.64
Economic activities	1 061.95	1 020.66	934.98	1 070.05	1 342.84	1 148.84	1 054.31	787.29	2 341.96
General public services	1 330.62	1 311.40	1 271.05	1 310.26	1 411.91	1 330.88	1 470.08	1 508.94	2 379.48
Expenses sub-total	7 207.02	7 117.68	6 679.84	7 206.58	7 797.41	7 195.81	7 514.76	7 101.47	16 543.14
less: user charges	658.41	663.68	653.86	660.38	675.55	645.73	634.47	614.53	610.15
Total expenses	6 548.61	6 454.00	6 025.98	6 546.20	7 121.86	6 550.08	6 880.29	6 486.93	15 932.99

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