

# ATTACHMENT E

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## REVENUE AND EXPENSE RATIOS

- 1 The tables in this chapter show for each year of the assessment period and for each State:
  - the assessed revenue raising capacity ratios for each revenue category;
  - the assessed revenue raising effort ratios for each revenue category;
  - the assessed cost of providing service ratios for each expense category; and
  - the assessed level of service ratios for each expense category.
- 2 An **assessed revenue raising capacity ratio** of a State is the ratio of the State's assessed revenue per capita to the Australian average revenue per capita. The assessed revenue is the revenue the State could have raised from its revenue bases, if it taxed them at Australian average tax rates. A ratio greater than 1.0 indicates that a State has a capacity to raise revenue above the Australian average. A ratio below 1.0 indicates below average capacity.
- 3 An **assessed revenue raising effort ratio** of a State is the ratio of the State's actual revenue per capita to its assessed revenue per capita. A ratio greater than 1.0 indicates that a State is making an effort to raise revenue above the Australian average. A ratio below 1.0 indicates below average effort.
- 4 An **assessed cost of providing services ratio** of a State is the ratio of the State's assessed gross expenses per capita to the Australian average gross expenses per capita. The assessed gross expenses are what the State would have needed to spend to provide the Australian average level of services to its population. A ratio greater than 1.0 indicates that a State faces costs above the Australian average to provide Australian average levels of service. A ratio below 1.0 indicates below average costs.
- 5 An **assessed level of service ratio** of a State is the ratio of the State's estimated gross expenses per capita to its assessed gross expenses per capita. A ratio greater than 1.0 indicates that a State is providing services at levels above the Australian average. A ratio below 1.0 indicates below average levels of service.

- 6 Considerable caution is needed in interpreting the assessed level of service ratios. There are two main reasons for this. First, actual expenses for each State that are used to derive these ratios may not be strictly comparable between States because States sometimes classify similar expenses differently. The second reason is specific to the ACT, where its expenses in some categories may include municipal transactions, thereby making its level of service ratios not directly comparable with those of other States. The Commission is concerned about the comparability of the actual State expense figures for individual categories.
- 7 The revenue categories of stamp duties on shares and marketable securities and financial transaction taxes were removed as a result of the implementation of the 1999 *Intergovernmental Agreement on the Reform of Commonwealth-State Financial Relations* (IGA) with the agreed abolition of taxes listed for review.

Table E-1 Assessed revenue raising capacity and effort ratios

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising capacity</b>								
<b>Payroll tax</b>								
2002-03	115.61	104.80	80.45	99.93	84.08	61.78	82.38	72.80
2003-04	113.54	106.08	82.62	101.60	82.37	65.10	76.51	73.37
2004-05	113.85	106.13	83.27	100.64	81.31	65.13	75.69	73.45
2005-06	112.08	105.77	86.41	101.30	81.44	66.46	75.30	73.51
2006-07	110.75	104.15	88.28	104.71	82.62	65.91	78.62	75.91
2007-08	109.65	103.59	87.95	109.68	81.90	67.70	82.78	78.47
<b>Land revenue</b>								
2002-03	141.13	92.46	76.02	97.42	39.58	14.29	83.00	84.84
2003-04	155.55	83.07	69.65	85.55	43.22	12.45	80.48	67.01
2004-05	135.97	97.77	85.89	82.44	45.20	14.81	81.45	60.68
2005-06	138.27	95.79	81.03	86.87	48.11	18.03	87.34	53.44
2006-07	129.32	81.57	98.39	115.80	48.69	22.88	91.75	50.87
2007-08	116.38	77.34	105.90	155.00	48.72	22.63	88.47	41.15
<b>Stamp duty on conveyances</b>								
2002-03	133.08	78.96	102.97	89.70	53.56	44.13	99.63	46.27
2003-04	117.45	81.62	119.67	94.21	61.71	53.52	100.51	54.26
2004-05	104.15	81.94	129.03	115.50	65.35	59.79	90.36	67.15
2005-06	96.46	82.20	125.97	153.59	58.06	54.10	86.54	64.72
2006-07	103.06	76.37	127.88	138.34	59.97	54.29	94.64	68.73
2007-08	90.60	88.27	134.18	125.66	69.64	67.18	98.06	66.74
<b>Financial transaction taxes</b>								
2002-03								
2003-04								
2004-05								
2005-06								
2006-07								
2007-08								
<b>Gambling taxation</b>								
2002-03	102.57	100.92	94.32	99.61	98.25	90.73	124.79	97.82
2003-04	102.44	101.08	94.31	100.60	97.31	90.84	124.87	97.61
2004-05	102.37	101.22	94.81	99.63	96.66	91.89	125.42	99.52
2005-06	101.74	101.32	95.35	99.87	96.90	92.51	126.38	101.24
2006-07	101.80	101.08	95.99	99.82	95.81	92.98	126.26	101.09
2007-08	101.00	100.90	96.00	101.74	96.10	94.43	129.04	102.83
<b>Insurance taxation</b>								
2002-03	139.83	90.22	71.97	76.97	83.52	52.32	69.02	54.18
2003-04	120.73	99.12	85.10	87.05	90.75	57.90	66.90	69.57
2004-05	118.52	97.62	86.16	90.68	95.50	65.40	71.04	69.43
2005-06	116.52	96.61	88.10	96.68	94.54	66.34	71.91	72.46
2006-07	117.15	96.52	89.13	95.03	92.16	67.84	70.07	71.89
2007-08	115.47	96.09	90.60	101.70	88.36	70.14	65.95	74.20
<b>Heavy vehicle registration fees and taxes</b>								
2002-03	69.52	109.39	113.79	137.99	131.51	96.29	29.15	139.59
2003-04	69.69	110.80	114.11	139.15	123.21	97.96	27.90	133.47
2004-05	69.34	110.43	114.28	144.36	116.95	98.57	26.56	137.12
2005-06	68.55	109.77	114.50	149.80	114.94	96.17	26.75	131.27
2006-07	66.72	110.00	116.67	152.37	111.75	94.10	24.95	138.22
2007-08	65.37	108.53	118.30	155.53	112.20	94.11	23.95	140.18

Table E-1 Assessed revenue raising capacity and effort ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising effort</b>								
<b>Payroll tax</b>								
2002-03	104.43	99.49	85.80	100.90	99.28	103.20	118.69	133.16
2003-04	106.01	95.62	85.95	103.68	104.45	100.45	127.69	113.74
2004-05	106.55	96.81	86.21	100.21	100.28	103.81	125.78	124.67
2005-06	106.91	96.52	86.33	101.88	98.11	103.87	127.72	127.70
2006-07	108.10	93.90	88.79	105.71	94.22	98.20	120.56	115.53
2007-08	108.06	93.69	88.87	108.41	91.81	98.61	113.97	111.76
<b>Land revenue</b>								
2002-03	89.53	119.98	72.04	116.90	192.73	302.76	111.67	0.00
2003-04	84.14	130.54	75.40	123.80	192.48	296.01	122.00	0.00
2004-05	97.93	104.09	67.26	119.75	199.58	330.74	113.35	0.00
2005-06	100.04	97.89	67.40	112.97	211.78	304.44	110.27	0.00
2006-07	106.08	118.77	55.04	86.22	199.65	254.19	100.51	0.00
2007-08	112.57	111.61	63.73	69.45	226.35	294.87	113.15	0.00
<b>Stamp duty on conveyances</b>								
2002-03	94.17	124.11	80.86	108.63	118.67	101.53	104.64	106.21
2003-04	96.01	116.34	77.77	125.43	117.54	96.81	110.40	113.74
2004-05	101.92	114.88	73.91	114.85	121.71	94.57	103.49	118.37
2005-06	96.43	117.09	74.66	115.28	129.14	98.80	115.67	118.91
2006-07	95.82	117.63	78.35	115.26	124.25	95.54	118.86	118.98
2007-08	93.77	115.65	76.93	125.04	122.40	91.70	117.93	115.54
<b>Financial transaction taxes</b>								
2002-03								
2003-04								
2004-05								
2005-06								
2006-07								
2007-08								
<b>Gambling taxation</b>								
2002-03	95.14	138.04	92.61	31.63	116.50	85.64	63.17	99.49
2003-04	94.75	130.76	98.67	33.04	125.35	89.67	64.78	101.68
2004-05	97.26	126.45	101.02	31.61	125.75	85.30	58.56	110.52
2005-06	99.23	127.74	98.41	32.42	119.52	78.90	54.65	123.89
2006-07	103.43	126.16	90.81	34.52	122.17	82.40	53.00	130.64
2007-08	98.07	131.55	95.70	32.65	118.53	84.58	54.97	139.06
<b>Insurance taxation</b>								
2002-03	50.29	141.62	125.67	169.03	166.37	123.38	129.42	184.00
2003-04	52.19	133.73	107.03	162.01	150.80	120.97	141.38	140.10
2004-05	51.81	135.63	102.61	161.30	150.45	103.63	132.13	148.11
2005-06	60.58	131.25	95.29	151.58	141.25	105.81	126.43	128.58
2006-07	64.28	125.70	97.86	146.23	144.69	98.24	126.17	130.30
2007-08	63.96	125.40	98.00	143.90	144.60	98.01	124.44	130.70
<b>Heavy vehicle registration fees and taxes</b>								
2002-03	105.77	91.13	85.38	117.25	115.74	101.97	116.18	111.77
2003-04	106.83	91.64	81.83	116.33	121.46	105.06	120.99	116.06
2004-05	109.26	91.09	83.14	109.53	124.16	106.54	116.27	122.86
2005-06	111.04	92.70	84.66	103.03	122.95	104.24	116.55	124.07
2006-07	115.08	90.79	83.19	102.50	125.66	115.48	116.98	109.48
2007-08	117.77	87.22	86.56	100.32	124.21	105.88	114.26	137.13

Table E-1 Assessed revenue raising capacity and effort ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising capacity</b>								
<b>Light vehicle registration fees and taxes</b>								
2002-03	89.23	105.68	102.54	111.53	108.50	109.16	97.79	76.51
2003-04	89.84	104.87	102.57	111.21	108.04	110.07	98.50	75.85
2004-05	90.18	104.35	102.74	111.21	107.22	111.14	97.99	76.24
2005-06	90.01	103.77	103.19	112.10	107.00	112.38	97.32	76.13
2006-07	89.88	102.96	104.09	113.07	106.32	112.21	97.06	76.28
2007-08	90.48	102.18	104.57	112.78	105.11	112.24	96.83	76.03
<b>Stamp duty on motor vehicle registrations and transfers</b>								
2002-03	94.74	104.62	111.04	103.13	84.62	88.66	86.53	89.78
2003-04	92.74	103.25	115.25	106.18	85.28	85.23	80.45	88.28
2004-05	91.38	104.38	111.22	113.08	85.31	91.73	79.14	96.26
2005-06	88.33	103.42	111.58	126.15	83.07	87.99	81.97	99.84
2006-07	86.22	100.61	113.91	137.57	80.21	83.32	81.72	105.00
2007-08	87.15	101.71	114.07	127.89	83.61	81.99	84.19	106.76
<b>Other revenue</b>								
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Total taxation</b>								
2002-03	117.23	95.84	91.85	97.50	77.93	64.00	92.40	72.58
2003-04	112.99	96.06	97.73	98.83	79.22	66.79	90.46	73.37
2004-05	108.29	98.08	100.14	103.97	80.11	69.02	87.24	76.96
2005-06	105.59	97.50	100.46	115.48	78.33	68.28	86.89	75.97
2006-07	106.20	93.34	104.07	116.61	77.68	67.22	90.11	76.98
2007-08	100.95	96.06	106.70	118.51	80.01	71.56	91.92	76.69
<b>Mining revenue</b>								
2002-03	40.82	5.42	165.49	478.37	48.86	10.01	0.00	249.05
2003-04	44.32	5.48	159.01	469.17	51.91	12.12	0.00	276.35
2004-05	53.66	4.56	170.09	420.04	47.89	27.77	0.00	210.60
2005-06	46.84	3.71	187.47	408.07	46.69	28.05	0.00	199.51
2006-07	42.44	4.32	167.63	454.24	46.29	33.07	0.00	207.01
2007-08	45.74	4.61	159.15	451.39	49.40	31.64	0.00	217.39
<b>Contributions by trading enterprises</b>								
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Total other revenue</b>								
2002-03	80.60	69.00	121.47	224.03	83.23	70.50	67.22	148.86
2003-04	83.64	72.23	117.34	208.47	85.87	74.18	70.62	151.81
2004-05	83.30	65.61	125.26	215.33	81.22	73.97	63.97	139.86
2005-06	78.62	61.26	135.19	223.93	78.55	71.06	59.77	140.03
2006-07	76.06	60.20	128.13	247.34	77.66	72.16	58.41	144.51
2007-08	76.33	58.38	125.81	253.31	77.92	70.18	56.37	151.21

Table E-1 Assessed revenue raising capacity and effort ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising effort</b>								
<b>Light vehicle registration fees and taxes</b>								
2002-03	138.40	60.46	108.89	90.06	84.14	81.21	120.07	56.80
2003-04	136.03	63.83	107.75	88.77	84.05	81.89	125.43	54.70
2004-05	133.74	69.57	106.81	84.43	82.81	78.88	125.09	56.86
2005-06	135.06	70.06	106.68	81.89	80.99	76.63	128.16	54.75
2006-07	137.10	68.10	105.69	82.35	81.52	77.90	128.26	51.39
2007-08	138.32	68.26	104.90	83.45	79.52	67.37	125.34	53.77
<b>Stamp duty on motor vehicle registrations and transfers</b>								
2002-03	98.41	113.99	65.08	134.57	113.69	97.99	97.51	94.69
2003-04	99.32	112.83	64.57	138.58	112.45	102.18	97.35	93.95
2004-05	97.96	112.09	64.16	141.32	111.63	100.16	96.32	93.36
2005-06	97.74	111.13	63.66	142.32	110.18	99.16	95.56	92.62
2006-07	97.63	110.68	63.40	142.79	109.26	98.76	95.72	92.25
2007-08	95.41	103.00	80.21	138.22	106.51	96.04	93.70	89.77
<b>Other revenue</b>								
2002-03	156.00	65.23	91.20	76.09	60.67	22.20	56.01	41.59
2003-04	141.66	67.54	101.66	84.60	73.31	26.30	79.68	45.32
2004-05	139.55	34.62	126.32	117.51	84.75	37.43	59.53	51.38
2005-06	148.40	28.21	126.37	124.91	59.93	37.19	55.58	39.08
2006-07	135.31	32.85	146.58	103.72	74.38	26.31	86.13	33.09
2007-08	161.21	19.56	137.92	79.74	65.24	4.12	112.59	7.09
<b>Total taxation</b>								
2002-03	99.86	108.29	87.02	98.69	109.58	93.92	101.47	97.05
2003-04	99.79	105.64	86.13	105.68	113.38	93.78	108.70	93.98
2004-05	103.02	102.31	85.28	102.95	115.02	96.32	103.87	101.58
2005-06	103.39	101.81	85.10	104.26	113.13	96.05	106.42	104.27
2006-07	104.04	102.93	84.68	102.50	112.80	94.69	106.93	101.76
2007-08	104.76	101.89	85.59	102.78	111.78	92.66	107.51	102.46
<b>Mining revenue</b>								
2002-03	78.10	70.36	100.11	108.80	98.76	64.97	0.00	75.00
2003-04	77.42	78.09	102.37	108.63	92.95	115.59	0.00	69.97
2004-05	76.31	67.12	102.89	110.67	94.84	95.61	0.00	73.05
2005-06	82.15	79.96	99.79	110.54	85.76	89.24	0.00	67.03
2006-07	84.54	81.88	95.58	109.06	95.86	111.77	0.00	88.74
2007-08	83.20	71.99	91.82	113.80	80.95	106.17	0.00	91.89
<b>Contributions by trading enterprises</b>								
2002-03	93.26	70.21	128.18	145.11	82.16	165.40	64.76	123.40
2003-04	108.58	50.32	119.31	158.07	89.88	159.39	35.98	139.08
2004-05	95.86	78.44	108.07	150.96	76.85	147.70	120.31	140.57
2005-06	98.65	72.98	96.17	140.95	130.57	135.00	162.18	67.32
2006-07	105.21	100.18	74.77	121.52	102.37	124.23	138.86	72.51
2007-08	111.82	55.29	106.18	141.95	96.65	97.34	226.21	103.66
<b>Total other revenue</b>								
2002-03	90.75	70.21	115.65	119.70	85.36	160.72	64.76	96.85
2003-04	103.73	50.94	112.56	125.38	90.43	157.29	35.98	102.12
2004-05	91.32	78.16	105.54	122.64	80.67	140.66	120.31	103.93
2005-06	94.70	73.15	98.19	118.66	119.86	127.73	162.18	67.16
2006-07	100.41	99.64	86.09	112.00	100.75	121.85	138.86	82.18
2007-08	104.34	55.86	98.25	120.07	92.30	99.08	226.21	96.28

**Table E-1 Assessed revenue raising capacity and effort ratios (continued)**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising capacity</b>								
<b>Total State own-source revenue</b>								
2002-03	111.22	91.44	96.70	118.23	78.80	65.07	88.27	85.08
2003-04	108.45	92.38	100.76	115.79	80.25	67.94	87.39	85.51
2004-05	103.97	92.47	104.48	123.23	80.30	69.87	83.21	87.84
2005-06	100.37	90.50	107.18	136.46	78.37	68.82	81.64	88.36
2006-07	100.73	87.34	108.43	140.32	77.68	68.12	84.36	89.23
2007-08	96.57	89.36	110.10	142.48	79.64	71.32	85.60	89.94

Table E-1 Assessed revenue raising capacity and effort ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed revenue raising effort</b>								
<b>Total State own-source revenue</b>								
2002-03	98.78	103.58	92.91	105.22	105.39	105.79	96.89	96.99
2003-04	100.26	99.03	90.89	111.17	109.58	104.50	99.61	96.21
2004-05	101.40	99.34	89.48	108.90	109.01	104.44	106.06	102.23
2005-06	102.07	98.06	88.29	108.83	114.43	102.38	114.32	92.90
2006-07	103.55	102.52	84.98	105.54	110.62	99.91	110.94	96.01
2007-08	104.70	96.54	88.16	108.24	108.39	93.79	121.41	100.61

**Table E-2 Assessed cost of providing service and level of service ratios**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Pre-school education</b>								
2002-03	100.48	92.33	102.85	103.77	92.94	107.96	94.34	226.31
2003-04	100.86	92.37	103.49	102.73	92.20	105.88	92.04	224.49
2004-05	101.81	93.30	102.56	99.65	91.26	102.51	91.67	232.37
2005-06	101.48	93.83	102.33	100.01	91.98	101.25	90.52	229.29
2006-07	101.46	93.67	102.28	100.86	91.67	99.61	92.43	228.61
2007-08	100.60	93.85	102.29	102.72	92.33	99.68	95.65	221.88
<b>Government schools education</b>								
2002-03	99.61	91.36	104.71	107.40	93.19	110.88	97.16	194.86
2003-04	99.59	91.56	104.67	106.72	93.23	111.33	97.40	195.39
2004-05	99.93	92.04	104.03	105.45	93.18	110.88	96.88	197.22
2005-06	100.15	91.86	103.70	105.55	93.42	111.03	96.64	196.59
2006-07	100.11	91.23	104.62	105.91	93.20	110.32	95.99	194.89
2007-08	100.20	91.13	104.20	106.81	93.45	109.52	94.80	193.91
<b>Non-government schools education</b>								
2002-03	98.40	106.04	95.03	100.44	97.96	83.02	131.55	99.14
2003-04	99.52	104.99	93.91	101.03	98.28	84.23	132.49	98.07
2004-05	99.52	103.13	95.28	100.69	102.04	84.93	125.45	103.00
2005-06	98.06	103.34	96.77	101.82	101.47	86.48	128.64	101.62
2006-07	98.56	101.85	97.40	101.59	102.92	86.87	129.43	98.50
2007-08	97.22	102.48	97.39	103.17	103.37	88.76	127.47	106.22
<b>Vocational education and training</b>								
2002-03	97.37	93.53	105.85	104.89	96.00	108.92	113.49	175.96
2003-04	97.08	95.13	103.68	103.37	97.76	108.73	117.22	182.08
2004-05	97.27	94.99	103.29	105.01	95.35	106.32	119.79	188.88
2005-06	98.62	94.21	102.86	102.43	96.04	107.73	120.25	186.08
2006-07	97.83	93.68	102.64	105.28	97.67	105.20	122.48	190.15
2007-08	98.43	93.61	102.40	104.95	98.55	100.70	123.32	181.68
<b>Higher education</b>								
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Transport of rural school children</b>								
2002-03	89.98	79.43	133.86	97.15	112.56	186.57	2.37	184.31
2003-04	90.20	79.25	133.36	96.70	112.50	186.95	2.37	185.06
2004-05	90.42	79.14	133.00	96.21	112.57	186.50	2.36	184.14
2005-06	90.58	79.00	132.58	96.09	112.77	186.55	2.35	182.92
2006-07	90.70	78.87	132.42	95.82	112.99	186.51	2.34	182.07
2007-08	90.79	78.71	132.43	95.41	113.01	186.27	2.33	183.18
<b>Total education</b>								
2002-03	98.82	94.53	103.50	105.23	95.13	106.50	104.40	171.43
2003-04	99.01	94.79	102.83	104.62	95.51	106.75	105.42	171.38
2004-05	99.29	94.81	102.51	103.95	95.99	105.77	104.39	173.41
2005-06	99.26	94.67	102.56	103.91	96.12	106.32	105.11	172.25
2006-07	99.26	93.87	103.21	104.47	96.54	105.62	105.16	170.94
2007-08	99.07	93.95	102.93	105.35	96.91	104.99	104.17	170.91

**Table E-2 Assessed cost of providing service and level of service ratios (continued)**

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Pre-school education</b>								
2002-03	15.07	119.17	177.93	68.52	190.37	241.20	115.51	182.71
2003-04	13.21	119.66	161.48	88.90	194.39	265.36	173.22	173.14
2004-05	15.57	118.35	167.94	98.56	146.71	273.67	217.33	169.87
2005-06	13.89	110.67	172.84	96.08	146.33	303.99	227.26	190.49
2006-07	15.31	130.00	146.45	103.68	177.48	167.96	248.85	198.93
2007-08	17.30	145.54	93.55	130.62	205.15	193.24	245.59	233.44
<b>Government schools education</b>								
2002-03	100.85	98.66	94.71	104.04	110.34	104.69	108.43	81.81
2003-04	100.36	98.71	92.30	106.11	115.41	101.55	118.07	82.28
2004-05	101.12	95.17	94.61	106.57	117.18	92.65	116.85	92.05
2005-06	96.97	96.29	93.02	111.42	124.27	106.60	112.70	99.03
2006-07	95.09	101.06	94.77	107.01	119.81	109.73	108.11	97.12
2007-08	94.11	100.32	94.34	109.57	122.97	112.41	107.12	98.26
<b>Non-government schools education</b>								
2002-03	97.92	97.38	107.03	104.74	97.08	105.16	94.40	87.73
2003-04	101.53	93.69	107.78	108.27	88.31	108.08	88.97	85.76
2004-05	100.23	93.89	105.39	115.37	92.53	87.39	91.22	97.45
2005-06	102.51	92.86	108.98	104.12	90.52	90.97	88.61	103.90
2006-07	101.67	96.94	105.00	107.21	89.07	81.46	85.94	105.79
2007-08	102.22	95.65	104.22	109.13	91.37	81.42	85.49	98.87
<b>Vocational education and training</b>								
2002-03	104.06	118.19	77.11	99.97	94.89	75.99	104.32	100.06
2003-04	104.69	119.18	76.34	87.07	105.70	79.39	110.83	94.83
2004-05	104.51	128.68	66.80	84.78	99.01	100.69	109.37	96.32
2005-06	99.99	128.38	76.47	82.07	106.17	81.73	108.09	90.72
2006-07	103.48	118.04	81.36	85.45	103.59	92.56	104.12	92.57
2007-08	102.32	117.65	81.21	88.18	103.79	98.83	101.60	97.97
<b>Higher education</b>								
2002-03	16.21	239.00	5.99	146.74	102.05	12.65	228.56	787.03
2003-04	15.47	227.16	9.51	143.80	97.11	91.67	371.25	689.31
2004-05	25.55	179.08	5.11	245.82	80.43	79.42	468.56	621.93
2005-06	16.95	230.96	9.84	137.03	103.11	98.61	306.08	646.18
2006-07	27.86	272.95	2.96	49.45	104.89	7.57	191.82	637.61
2007-08	27.17	266.44	2.89	47.19	141.07	7.58	154.84	631.91
<b>Transport of rural school children</b>								
2002-03	131.19	118.00	77.75	97.38	44.95	88.01	0.00	8.46
2003-04	127.06	145.33	65.98	92.11	42.97	80.37	0.00	7.61
2004-05	128.35	128.55	71.22	103.33	37.62	99.78	0.00	15.79
2005-06	117.96	126.45	75.11	123.93	48.69	89.51	366.45	14.97
2006-07	126.24	127.29	75.47	115.36	24.91	99.82	0.00	7.16
2007-08	126.36	127.91	75.67	117.02	25.93	90.85	0.00	7.25
<b>Total education</b>								
2002-03	99.25	103.68	93.81	103.49	104.27	100.38	105.57	90.12
2003-04	99.54	103.38	92.14	103.80	106.64	100.61	112.64	88.70
2004-05	99.62	101.73	91.98	107.36	106.49	95.17	114.93	97.66
2005-06	96.94	102.21	93.87	106.17	111.66	102.09	108.84	101.93
2006-07	96.53	105.12	94.39	103.74	108.13	101.32	103.55	100.75
2007-08	96.03	104.39	93.27	106.41	111.20	103.50	102.00	101.69

(a) ACT expenses may include municipal transactions so ratios may not be comparable with other States.

**Table E-2 Assessed cost of providing service and level of service ratios (continued)**

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Inpatient services</b>								
2002-03	100.34	95.79	100.56	97.57	109.39	103.40	78.84	159.72
2003-04	100.36	95.68	100.65	97.75	109.47	103.53	78.39	158.22
2004-05	100.33	95.81	100.59	97.76	109.34	105.05	76.75	157.57
2005-06	102.45	96.51	97.84	96.12	106.92	101.02	82.34	159.05
2006-07	102.05	96.07	98.87	97.08	106.23	102.12	81.56	157.88
2007-08	101.37	96.06	98.64	99.57	106.41	103.08	80.06	159.69
<b>Non-inpatient and community health services</b>								
2002-03	98.31	92.57	103.48	105.40	97.59	109.00	89.51	234.40
2003-04	98.09	93.08	102.58	105.85	98.32	109.96	91.07	231.06
2004-05	99.29	95.42	99.63	105.26	94.02	100.67	101.79	232.26
2005-06	99.59	95.05	98.79	106.15	94.54	101.23	101.45	233.21
2006-07	99.19	94.48	99.96	107.26	94.88	102.16	98.53	225.23
2007-08	98.83	94.48	99.63	108.86	95.06	101.67	98.32	226.03
<b>Population and preventive health</b>								
2002-03	96.83	91.69	103.13	101.88	98.49	111.28	108.26	303.82
2003-04	96.70	92.34	102.41	102.41	98.86	112.09	112.70	288.18
2004-05	97.51	92.57	100.86	103.55	98.61	107.70	112.73	284.99
2005-06	97.72	92.61	101.33	102.04	98.86	107.87	111.08	281.32
2006-07	95.71	91.22	105.17	102.13	102.55	106.61	109.73	280.31
2007-08	94.41	91.96	104.61	107.59	100.69	107.11	108.56	273.52
<b>Family and child services</b>								
2002-03	94.82	72.50	110.83	118.27	86.62	113.39	76.18	675.24
2003-04	94.62	72.51	111.08	118.30	86.88	113.32	75.95	673.06
2004-05	97.42	74.82	107.19	110.17	87.49	108.21	73.61	683.17
2005-06	96.85	73.18	107.92	111.31	87.05	108.33	72.37	714.34
2006-07	95.89	71.08	109.59	113.26	86.18	108.37	71.18	747.15
2007-08	95.41	71.07	109.09	115.08	86.36	107.59	70.42	749.00
<b>Aged and disabled services</b>								
2002-03	102.29	99.23	95.40	96.47	103.14	104.56	99.72	128.96
2003-04	102.10	99.16	95.66	96.58	103.54	104.73	99.54	129.91
2004-05	102.31	99.11	95.63	96.34	103.49	104.10	99.83	130.06
2005-06	102.26	99.08	95.71	96.51	103.87	104.30	99.70	127.63
2006-07	101.94	98.46	96.69	97.27	103.65	104.47	99.13	129.84
2007-08	101.75	98.57	96.28	98.53	104.01	104.05	98.56	129.04
<b>Homeless and general welfare</b>								
2002-03	94.57	83.30	109.80	111.05	99.12	121.34	85.39	378.47
2003-04	94.71	84.37	109.47	110.11	100.06	121.17	85.02	354.21
2004-05	102.41	90.63	96.55	97.69	99.14	110.78	80.16	353.13
2005-06	102.09	89.88	96.91	98.47	99.14	110.99	80.12	366.04
2006-07	101.43	88.34	98.28	100.23	98.59	110.85	79.05	386.61
2007-08	100.99	88.34	97.84	101.93	98.99	110.62	79.18	389.11
<b>Housing</b>								
2002-03	96.43	84.74	102.57	112.66	104.16	105.72	84.71	401.47
2003-04	96.25	84.81	103.06	112.24	104.66	105.97	84.95	395.11
2004-05	99.24	86.60	97.78	106.53	106.02	107.42	83.02	397.51
2005-06	99.19	86.21	98.39	106.51	106.46	107.64	81.39	393.78
2006-07	98.35	85.58	99.70	107.38	106.39	109.13	82.71	395.68
2007-08	97.66	85.31	99.68	110.39	106.74	109.52	80.91	392.36

**Table E-2 Assessed cost of providing service and level of service ratios (continued)**

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Inpatient services</b>								
2002-03	100.05	111.54	80.51	102.28	103.56	118.90	100.64	98.97
2003-04	101.53	111.59	77.79	100.71	106.54	117.23	102.07	98.47
2004-05	100.33	112.28	78.51	97.71	109.58	118.11	113.80	98.71
2005-06	93.14	109.47	90.33	97.49	116.95	132.96	102.75	97.28
2006-07	93.27	106.12	95.89	95.51	118.19	128.74	101.71	91.77
2007-08	93.49	103.90	100.68	95.26	117.68	119.76	92.46	86.34
<b>Non-inpatient and community health services</b>								
2002-03	102.91	99.25	90.29	109.52	113.74	55.06	140.66	86.54
2003-04	104.82	93.04	92.51	108.80	119.87	54.65	134.57	90.14
2004-05	103.87	88.75	89.70	112.84	137.48	63.07	127.94	90.89
2005-06	100.26	88.37	97.79	116.18	125.71	67.71	135.69	88.29
2006-07	95.52	90.27	105.02	112.48	122.70	68.64	146.72	90.83
2007-08	94.62	86.84	109.42	113.86	121.08	54.89	166.63	97.36
<b>Population and preventive health</b>								
2002-03	73.55	99.88	100.06	184.33	75.52	59.34	322.35	74.16
2003-04	83.73	93.80	103.56	152.67	62.95	59.64	378.00	81.28
2004-05	83.01	88.55	99.13	156.73	70.53	67.81	432.23	81.70
2005-06	90.12	84.09	96.47	149.99	87.89	67.04	372.59	76.86
2006-07	97.95	79.00	101.30	155.19	85.90	68.93	221.87	72.18
2007-08	92.02	99.74	99.30	120.61	81.20	98.38	233.57	84.41
<b>Family and child services</b>								
2002-03	113.01	145.90	58.77	73.41	122.90	128.55	235.43	32.34
2003-04	119.32	134.54	61.88	75.60	118.99	128.26	196.64	32.68
2004-05	95.61	124.31	94.33	77.46	124.54	134.77	327.25	31.70
2005-06	93.65	125.64	105.38	73.52	115.62	142.07	298.08	27.36
2006-07	103.69	119.63	106.46	77.08	99.74	145.30	197.91	25.27
2007-08	93.23	117.26	99.13	88.88	161.60	116.30	212.43	33.19
<b>Aged and disabled services</b>								
2002-03	97.45	138.21	80.61	98.37	52.71	78.66	95.52	64.96
2003-04	101.12	136.95	78.76	98.39	43.14	79.00	104.53	68.40
2004-05	97.68	141.56	76.78	102.02	39.61	84.95	111.30	76.00
2005-06	97.13	137.07	80.78	106.38	39.60	92.32	97.95	90.04
2006-07	100.79	132.59	83.08	103.84	38.54	92.31	89.14	87.47
2007-08	95.57	137.28	81.81	101.18	53.88	104.59	67.11	82.08
<b>Homeless and general welfare</b>								
2002-03	171.48	46.50	42.63	34.25	242.45	47.20	58.33	64.99
2003-04	163.21	61.43	38.54	34.64	241.32	46.09	104.03	64.57
2004-05	141.48	54.80	36.84	41.80	306.61	54.54	106.60	71.94
2005-06	140.15	62.56	45.12	43.37	269.24	67.53	94.93	72.34
2006-07	128.75	65.05	50.86	37.81	303.32	67.95	161.46	68.67
2007-08	147.98	81.54	60.57	18.70	182.45	84.71	213.01	26.37
<b>Housing</b>								
2002-03	99.21	93.98	84.38	96.19	149.97	121.60	125.45	101.75
2003-04	101.15	75.94	73.24	119.22	157.35	133.78	228.67	115.71
2004-05	96.48	79.87	83.03	104.09	167.09	148.38	239.86	93.10
2005-06	90.62	76.24	75.15	107.98	217.04	123.06	208.29	115.96
2006-07	97.98	88.60	70.90	121.49	161.31	119.22	210.37	90.55
2007-08	91.88	90.35	70.05	118.86	185.45	128.80	189.05	93.44

(a) ACT expenses may include municipal transactions so ratios may not be comparable with other States.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Housing - user charges (a)</b>								
2002-03	97.86	90.53	103.85	108.45	109.52	102.60	82.68	198.25
2003-04	97.77	90.55	104.11	108.05	109.62	102.90	83.34	196.19
2004-05	100.46	92.04	99.11	103.84	110.39	103.89	80.58	203.19
2005-06	100.38	91.68	99.57	103.73	110.63	104.55	80.26	203.91
2006-07	100.10	91.56	100.06	103.74	110.67	105.22	80.19	204.22
2007-08	99.67	91.24	100.36	105.11	110.77	106.50	79.71	203.19
<b>Housing - net</b>								
2002-03	94.54	77.01	100.87	118.28	97.01	109.89	87.43	672.43
2003-04	94.68	78.84	101.97	116.61	99.50	109.16	86.63	602.25
2004-05	97.68	79.71	96.09	109.94	100.48	111.91	86.10	643.94
2005-06	97.99	80.66	97.20	109.33	102.24	110.77	82.53	586.55
2006-07	95.87	77.05	99.17	112.57	100.30	114.72	86.30	668.88
2007-08	95.31	78.39	98.88	116.56	102.03	113.06	82.31	613.32
<b>First home owners scheme</b>								
2002-03	89.06	96.13	116.12	117.57	92.31	120.50	103.55	89.18
2003-04	90.46	99.43	108.09	123.23	96.36	101.15	83.05	101.34
2004-05	86.13	115.00	91.03	140.44	89.77	79.16	95.93	99.40
2005-06	90.30	108.56	96.88	126.48	92.30	80.47	106.21	102.07
2006-07	97.43	102.74	110.79	85.63	94.96	87.06	118.75	84.64
2007-08	99.04	104.82	98.91	107.23	89.52	83.10	99.48	80.29
<b>Services to Indigenous communities</b>								
2002-03	12.02	1.54	57.54	133.36	31.01	18.55	0.00	6814.22
2003-04	12.34	1.39	59.68	118.30	31.46	16.97	0.00	6934.96
2004-05	13.05	1.29	55.47	106.53	28.67	16.52	0.00	7091.27
2005-06	12.93	1.11	55.38	106.12	27.98	14.10	0.00	7052.35
2006-07	12.82	1.21	55.46	106.33	28.13	15.63	0.00	6996.82
2007-08	12.65	1.09	54.98	107.08	27.68	14.10	0.00	6959.35
<b>Total health and community services (b)</b>								
2002-03	98.38	92.34	101.78	102.58	102.54	106.59	85.65	271.67
2003-04	98.35	92.46	101.40	102.69	103.10	106.31	85.18	273.21
2004-05	99.14	93.90	99.25	101.61	101.94	103.50	86.56	275.92
2005-06	100.12	93.69	98.05	100.86	100.99	101.76	89.02	285.41
2006-07	99.92	93.11	99.63	100.77	100.96	102.73	88.28	274.63
2007-08	99.32	93.05	99.08	103.56	100.95	102.87	86.82	279.41
<b>Police</b>								
2002-03	101.21	94.03	97.09	102.75	91.65	97.78	117.90	274.53
2003-04	100.99	94.05	97.34	102.76	91.99	97.70	119.17	273.58
2004-05	100.76	93.86	97.63	102.39	92.23	97.64	122.70	276.27
2005-06	100.69	93.78	97.91	102.70	92.47	97.51	119.70	274.41
2006-07	100.18	93.19	98.91	103.62	92.19	97.36	123.10	272.85
2007-08	99.79	93.21	98.53	105.45	92.57	96.84	121.98	273.09
<b>Administration of justice</b>								
2002-03	99.09	93.72	96.79	106.56	94.35	103.28	122.91	279.34
2003-04	98.01	93.99	96.94	106.72	96.47	103.06	123.81	288.26
2004-05	98.33	92.76	97.51	106.61	93.74	103.64	120.66	322.07
2005-06	98.54	93.29	97.60	105.91	94.20	103.00	120.86	303.27
2006-07	97.90	93.52	97.87	108.30	93.62	102.31	118.62	297.56
2007-08	98.13	93.97	97.84	106.60	93.85	102.20	118.08	294.03

(a) These are revenue raising capacity ratios.

(b) Includes net assessment for Housing.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Housing - user charges (c)</b>								
2002-03	92.47	121.31	60.66	101.82	144.60	111.00	227.51	75.71
2003-04	107.23	81.98	64.39	112.43	160.73	120.22	263.29	83.18
2004-05	104.69	81.29	69.31	119.73	152.13	112.85	272.75	81.87
2005-06	105.15	80.85	74.32	117.66	145.01	112.27	275.22	75.48
2006-07	105.42	79.83	79.56	116.20	137.17	117.05	273.29	70.87
2007-08	106.41	79.41	82.46	113.64	130.43	121.87	274.15	67.28
<b>Housing - net</b>								
2002-03	108.50	51.14	116.93	89.30	158.07	134.80	-3.24	111.99
2003-04	94.61	68.71	82.66	125.77	153.48	147.08	194.00	126.74
2004-05	85.78	77.78	100.97	85.35	187.93	190.20	200.82	97.60
2005-06	75.51	70.91	76.01	98.66	296.16	133.39	142.20	130.25
2006-07	86.90	103.47	58.43	128.45	199.32	122.05	126.95	99.11
2007-08	74.13	105.23	55.34	124.36	255.22	136.42	92.80	103.56
<b>First home owners scheme</b>								
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Services to Indigenous communities</b>								
2002-03	246.95	188.16	262.57	149.22	163.96	26.31	0.00	53.83
2003-04	288.06	195.68	227.02	148.62	158.16	0.00	0.00	57.82
2004-05	212.17	12.95	196.79	168.94	498.83	0.00	0.00	57.13
2005-06	255.82	78.00	189.66	224.22	462.12	138.68	0.00	47.93
2006-07	221.10	0.00	206.29	243.85	227.86	65.84	0.00	51.87
2007-08	133.53	66.07	256.81	182.10	332.26	65.58	0.00	55.10
<b>Total health and community services (b)</b>								
2002-03	103.31	108.42	83.30	101.48	106.91	94.15	119.68	77.75
2003-04	104.84	107.09	80.74	101.28	108.32	94.04	132.07	80.61
2004-05	101.39	106.59	82.33	100.35	117.75	100.73	143.83	77.56
2005-06	96.56	104.55	90.27	102.51	122.11	108.19	133.06	77.19
2006-07	96.95	103.76	94.79	101.58	116.57	106.25	123.74	73.27
2007-08	95.33	104.13	97.88	100.22	117.96	101.79	124.01	72.78
<b>Police</b>								
2002-03	101.81	100.46	93.49	105.73	109.55	100.02	92.29	77.47
2003-04	102.04	97.40	93.63	108.82	109.45	102.68	92.44	86.81
2004-05	103.11	88.97	95.25	113.66	113.27	124.13	91.96	89.41
2005-06	95.38	102.06	96.98	108.67	116.94	105.74	89.91	86.68
2006-07	99.95	95.44	96.57	111.93	114.18	101.57	90.90	87.91
2007-08	94.06	102.52	97.90	109.76	101.11	130.52	97.83	100.22
<b>Administration of justice</b>								
2002-03	86.08	102.88	92.19	99.07	189.29	86.25	108.42	70.80
2003-04	90.47	97.22	97.34	101.39	166.88	85.93	117.70	70.92
2004-05	95.59	102.78	98.05	105.46	130.08	84.51	99.90	64.06
2005-06	92.76	107.91	88.25	103.53	138.87	80.83	93.05	107.79
2006-07	94.37	100.86	97.27	106.80	129.95	63.11	97.62	107.28
2007-08	88.48	108.14	98.53	108.56	127.18	55.91	97.69	111.59

(a) ACT expenses may include municipal transactions so ratios may not be comparable with other States.

(b) Includes net assessment for Housing.

(c) These are revenue raising effort ratios.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Corrective services</b>								
2002-03	102.81	84.06	96.33	106.15	81.78	97.45	118.61	522.03
2003-04	102.58	83.42	97.19	106.17	81.50	98.36	117.90	532.98
2004-05	103.50	83.64	97.49	102.94	80.32	97.60	119.39	530.11
2005-06	103.38	82.52	98.00	103.53	80.30	99.06	119.18	539.81
2006-07	102.78	80.88	99.51	104.58	79.90	99.44	117.72	561.44
2007-08	102.42	81.07	99.11	105.74	80.20	99.31	117.22	560.37
<b>Public safety</b>								
2002-03	102.63	105.30	98.43	86.45	82.62	85.80	133.79	155.63
2003-04	101.07	92.51	105.13	101.07	87.97	91.65	139.49	187.98
2004-05	93.78	95.46	114.13	96.62	93.36	95.06	128.69	192.46
2005-06	94.63	98.41	113.09	98.87	85.58	88.69	101.67	202.62
2006-07	102.25	86.37	118.24	96.37	81.62	96.85	95.65	189.90
2007-08	104.32	88.40	110.56	98.54	83.72	94.20	96.84	188.74
<b>Total law, order and public safety</b>								
2002-03	101.29	94.17	97.13	101.32	88.93	96.79	121.80	298.19
2003-04	100.69	91.88	98.40	103.93	90.39	98.00	122.91	310.88
2004-05	99.81	91.84	99.88	102.58	90.36	98.53	122.46	324.07
2005-06	99.90	92.25	99.90	103.02	89.70	97.78	117.42	319.27
2006-07	100.49	89.96	101.81	103.66	88.62	98.71	116.90	317.58
2007-08	100.64	90.43	100.44	104.63	89.21	97.98	116.24	314.93
<b>Culture and recreation</b>								
2002-03	98.66	96.13	94.62	101.72	101.30	117.46	157.16	179.96
2003-04	98.47	96.16	94.83	101.76	101.69	117.54	157.07	179.97
2004-05	98.20	96.04	95.14	101.74	102.02	118.14	158.26	181.38
2005-06	98.30	96.05	95.46	101.98	102.13	117.25	155.46	175.80
2006-07	98.05	95.69	96.55	102.86	101.82	116.45	153.20	171.12
2007-08	97.70	95.72	96.18	104.56	102.21	116.03	152.40	171.03
<b>National parks and wildlife services</b>								
2002-03	104.02	66.60	56.16	162.00	90.91	152.90	286.44	650.48
2003-04	104.15	66.28	55.88	162.58	91.60	155.57	287.95	653.53
2004-05	103.66	68.66	55.06	159.59	90.56	155.34	285.77	675.92
2005-06	104.78	67.63	55.10	160.23	90.83	153.71	286.23	662.26
2006-07	104.73	67.39	55.27	162.62	90.56	152.57	284.42	652.41
2007-08	104.74	67.49	54.82	161.73	91.49	153.93	286.12	653.54
<b>Total culture and recreation</b>								
2002-03	99.95	89.04	85.39	116.19	98.81	125.97	188.20	292.91
2003-04	99.77	89.36	85.97	115.59	99.39	126.19	186.84	287.69
2004-05	99.44	89.80	86.01	114.92	99.41	126.62	187.30	294.02
2005-06	99.66	90.06	86.95	114.26	99.75	124.94	183.04	278.37
2006-07	99.50	89.55	87.59	115.82	99.38	124.28	181.66	275.51
2007-08	99.13	89.99	87.78	116.17	100.04	123.73	179.55	269.00
<b>Electricity and gas</b>								
2002-03	90.17	82.98	115.72	126.54	106.73	135.62	64.35	212.48
2003-04	91.46	86.05	113.10	119.30	109.56	135.88	62.75	189.77
2004-05	92.22	87.68	110.11	117.30	109.98	135.87	65.32	189.53
2005-06	90.61	80.15	115.88	129.64	107.44	133.18	52.68	234.51
2006-07	89.50	76.18	118.70	135.79	106.36	133.59	48.02	260.44
2007-08	86.75	66.88	126.28	151.65	103.67	131.94	32.49	310.21

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Corrective services</b>								
2002-03	109.27	70.38	97.71	150.15	104.86	96.42	95.21	62.56
2003-04	107.66	82.12	89.48	147.30	112.43	71.29	107.41	59.88
2004-05	103.64	105.13	80.37	146.29	103.42	75.24	63.76	58.44
2005-06	105.16	85.64	82.50	170.88	97.48	90.10	102.61	56.28
2006-07	105.16	87.10	79.67	165.42	112.50	109.83	88.82	51.91
2007-08	100.71	95.06	82.25	166.23	114.83	97.47	37.51	57.56
<b>Public safety</b>								
2002-03	90.11	109.62	90.07	75.53	97.97	104.85	334.07	83.03
2003-04	101.74	97.66	91.76	88.45	114.09	111.05	168.39	100.74
2004-05	94.27	118.92	81.57	103.21	96.77	110.96	151.48	100.59
2005-06	86.05	129.37	73.84	110.96	101.96	123.09	193.22	90.44
2006-07	72.14	167.91	72.93	106.69	93.25	103.39	190.69	72.95
2007-08	63.53	168.95	75.50	99.81	130.04	67.64	220.98	84.38
<b>Total law, order and public safety</b>								
2002-03	97.91	98.04	93.35	107.96	124.43	97.09	141.90	72.13
2003-04	100.76	94.88	93.33	111.46	123.00	94.57	113.05	76.71
2004-05	100.50	99.14	90.79	116.93	112.83	104.09	96.93	75.09
2005-06	95.48	104.57	89.05	119.23	116.76	99.37	104.99	81.92
2006-07	95.36	106.10	89.44	119.83	114.43	94.91	104.67	78.81
2007-08	88.99	113.07	91.29	118.13	113.47	98.38	103.59	87.42
<b>Culture and recreation</b>								
2002-03	82.30	112.40	89.70	95.24	131.48	101.27	120.88	222.22
2003-04	80.46	107.83	90.86	95.45	143.89	93.39	127.98	251.78
2004-05	76.08	110.98	78.62	110.63	149.05	120.41	128.05	262.76
2005-06	79.24	114.73	85.50	92.05	144.94	92.02	119.06	269.57
2006-07	88.68	103.77	95.93	95.94	125.84	105.07	92.83	214.47
2007-08	90.25	94.95	96.13	93.96	150.00	101.16	123.50	170.69
<b>National parks and wildlife services</b>								
2002-03	127.08	52.05	142.28	111.09	50.92	158.67	44.80	39.45
2003-04	118.50	22.31	166.87	115.50	61.72	204.78	74.41	48.20
2004-05	117.38	19.32	163.83	134.50	61.96	188.25	63.79	48.23
2005-06	109.01	37.88	151.52	136.09	66.18	159.44	66.80	65.18
2006-07	111.55	47.21	146.42	127.91	69.08	163.33	59.31	53.80
2007-08	100.47	46.90	160.20	153.28	71.15	152.31	24.95	55.53
<b>Total culture and recreation</b>								
2002-03	93.49	101.56	98.01	100.55	113.68	118.00	93.08	124.78
2003-04	89.49	93.40	102.10	101.86	126.67	124.63	109.20	146.59
2004-05	85.89	95.02	91.05	118.18	130.98	139.36	105.71	150.43
2005-06	85.84	102.56	94.32	105.07	129.82	109.51	101.83	167.04
2006-07	93.90	94.54	102.84	105.68	114.62	120.58	81.45	131.95
2007-08	92.44	87.63	104.25	110.73	135.36	114.08	91.61	113.88
<b>Electricity and gas</b>								
2002-03	17.15	104.34	227.18	83.36	3.40	121.98	-1.23	408.14
2003-04	25.61	97.00	223.42	88.82	14.08	127.69	-0.33	370.45
2004-05	13.98	108.91	223.10	103.99	-9.63	109.63	0.00	493.16
2005-06	10.66	85.21	257.70	79.67	1.16	75.98	0.00	352.46
2006-07	9.78	97.62	236.23	76.51	9.36	135.20	0.00	290.65
2007-08	4.51	74.53	265.80	42.16	2.94	36.09	0.00	364.48

(a) ACT expenses may include municipal transactions so ratios may not be comparable with other States.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Water, sanitation and protection of the environment</b>								
2002-03	98.00	82.84	96.40	128.40	133.53	97.78	66.02	183.59
2003-04	96.61	75.28	95.16	142.30	149.08	95.26	50.75	217.46
2004-05	96.06	74.06	94.61	144.44	151.95	93.83	46.29	243.96
2005-06	95.99	71.09	93.50	149.73	157.22	90.64	42.36	261.55
2006-07	95.91	67.84	92.78	155.44	162.29	86.70	37.86	277.75
2007-08	96.68	71.98	93.16	148.09	154.52	88.43	45.62	255.87
<b>Non-urban transport</b>								
2002-03	101.97	96.87	101.42	100.48	100.01	114.00	50.64	126.53
2003-04	102.06	96.34	101.84	100.22	98.98	116.33	50.64	132.84
2004-05	102.44	96.64	101.05	98.71	99.29	117.34	50.83	137.95
2005-06	102.50	96.54	101.24	98.68	99.06	117.29	50.69	137.24
2006-07	102.42	96.33	101.51	98.82	98.90	117.82	50.73	138.28
2007-08	102.38	96.36	101.46	99.04	98.95	117.62	50.70	138.10
<b>Urban transit</b>								
2002-03	110.41	105.56	92.95	92.67	87.18	50.58	93.17	47.51
2003-04	109.35	105.28	93.62	93.66	89.33	52.10	94.79	47.45
2004-05	109.90	105.50	93.63	93.16	88.44	50.37	92.30	46.14
2005-06	108.31	104.55	94.76	94.97	91.75	52.33	96.49	48.15
2006-07	111.48	106.12	93.38	91.91	85.21	46.85	86.39	43.17
2007-08	107.90	104.22	95.02	96.86	92.10	52.15	95.73	47.75
<b>Roads</b>								
2002-03	99.64	86.13	103.44	124.10	86.90	104.78	73.17	285.83
2003-04	102.92	80.80	103.54	123.77	91.28	99.28	71.10	290.80
2004-05	100.64	82.35	103.51	124.21	90.83	108.07	72.27	302.38
2005-06	96.12	82.55	100.72	132.79	99.07	106.14	81.54	339.67
2006-07	96.19	81.94	101.22	133.38	98.65	106.31	81.66	335.14
2007-08	95.75	81.80	100.63	134.98	99.26	106.28	81.74	339.17
<b>Primary industry</b>								
2002-03	87.28	94.64	105.72	115.36	136.75	133.56	46.08	125.07
2003-04	84.17	95.54	103.97	128.83	136.73	125.98	44.18	126.36
2004-05	85.93	95.60	109.12	117.40	128.69	128.26	44.67	129.84
2005-06	84.73	94.60	106.87	125.62	133.24	127.40	43.04	123.08
2006-07	85.67	94.76	107.58	120.55	128.55	135.44	43.62	136.40
2007-08	84.40	98.08	111.51	112.18	125.08	134.12	44.22	126.22
<b>Mining, fuel and energy</b>								
2002-03	53.98	52.69	91.20	348.67	76.99	112.31	73.66	734.32
2003-04	56.89	56.78	96.57	345.34	67.63	87.23	61.56	604.42
2004-05	55.09	51.73	97.90	356.28	68.86	95.73	65.30	599.07
2005-06	55.18	51.58	102.40	351.80	67.89	92.02	63.86	549.07
2006-07	55.19	51.16	95.30	364.30	67.71	94.58	64.21	542.36
2007-08	54.40	50.86	89.77	366.24	70.07	95.25	64.63	611.17
<b>Tourism</b>								
2002-03	94.72	93.49	99.29	102.52	102.39	131.33	149.80	251.06
2003-04	93.62	93.29	98.22	103.48	103.42	136.89	158.23	269.24
2004-05	94.49	93.07	99.13	103.62	102.42	132.64	152.09	253.74
2005-06	93.49	92.66	97.92	103.34	103.87	139.94	162.42	276.80
2006-07	93.61	92.42	98.10	103.83	103.20	139.78	162.47	274.80
2007-08	93.03	92.15	97.97	104.28	103.76	142.20	165.45	282.36

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Water, sanitation and protection of the environment</b>								
2002-03	86.23	107.89	59.02	155.60	149.44	40.41	11.17	138.24
2003-04	78.15	106.36	63.80	163.39	144.71	45.96	-14.33	132.28
2004-05	87.57	127.73	57.23	139.99	133.18	27.46	-27.84	92.03
2005-06	79.81	119.23	55.36	143.33	161.59	39.25	29.06	71.21
2006-07	89.55	114.78	88.23	121.42	115.34	35.36	173.42	52.08
2007-08	86.74	113.37	88.06	136.42	113.73	66.51	12.94	36.49
<b>Non-urban transport</b>								
2002-03	103.91	56.18	138.73	138.75	114.25	28.54	0.00	65.65
2003-04	113.13	84.21	116.78	139.43	40.91	20.34	0.00	73.37
2004-05	83.14	104.25	147.41	127.48	35.87	49.19	0.00	87.21
2005-06	95.89	149.11	92.88	91.64	46.90	23.21	0.00	16.93
2006-07	45.28	202.98	123.26	88.18	24.54	23.90	0.00	22.24
2007-08	55.67	170.89	137.11	100.50	10.76	58.17	0.00	26.46
<b>Urban transit</b>								
2002-03	152.76	24.67	94.50	112.71	95.48	62.58	119.56	175.46
2003-04	144.39	67.94	79.89	85.36	56.31	52.45	123.91	168.04
2004-05	143.79	49.73	92.21	89.99	99.30	46.69	91.94	163.12
2005-06	154.37	36.41	91.05	102.24	75.14	54.11	110.90	222.19
2006-07	177.86	22.57	72.06	105.28	52.20	44.57	87.05	187.70
2007-08	157.71	46.20	92.75	86.27	45.19	58.89	88.35	247.28
<b>Roads</b>								
2002-03	98.45	107.72	110.92	82.03	99.06	96.71	96.41	68.75
2003-04	103.84	116.57	109.23	71.59	65.37	101.06	119.68	71.07
2004-05	114.05	106.63	100.94	72.57	65.86	111.05	105.79	71.60
2005-06	115.88	109.15	104.97	69.58	59.99	131.67	88.08	55.83
2006-07	114.62	117.49	102.00	70.36	64.67	89.95	92.98	51.74
2007-08	114.37	106.88	112.36	67.20	79.31	77.12	130.54	36.67
<b>Primary industry</b>								
2002-03	103.88	69.29	146.08	115.71	50.80	108.12	0.00	155.09
2003-04	104.27	83.83	136.88	103.71	55.04	77.45	9.08	164.84
2004-05	95.36	66.82	159.81	118.18	62.73	35.12	0.00	156.12
2005-06	106.95	60.49	155.28	111.09	60.57	54.68	8.30	124.13
2006-07	97.42	61.18	181.25	94.34	49.35	64.31	11.16	91.21
2007-08	127.45	69.58	128.85	97.85	54.47	43.96	4.03	128.47
<b>Mining, fuel and energy</b>								
2002-03	152.68	33.68	107.42	96.96	119.76	71.53	0.00	95.08
2003-04	186.36	169.86	61.50	63.04	45.07	71.74	0.00	65.68
2004-05	145.79	73.63	83.66	82.30	209.88	137.26	0.00	79.56
2005-06	86.05	240.22	64.67	72.96	174.94	63.29	0.00	84.92
2006-07	85.49	116.98	93.50	94.86	200.55	122.74	0.00	81.21
2007-08	69.65	35.24	104.32	127.72	208.53	104.85	0.00	64.59
<b>Tourism</b>								
2002-03	44.28	65.40	147.21	147.95	104.52	246.93	135.89	342.74
2003-04	42.76	47.91	130.25	168.94	139.82	216.90	142.93	436.53
2004-05	32.24	42.61	122.68	187.64	156.07	376.74	164.42	350.54
2005-06	31.31	52.81	91.38	205.54	157.07	335.21	184.64	396.84
2006-07	27.46	61.46	96.06	215.63	162.64	286.98	79.17	436.05
2007-08	22.22	67.65	100.98	221.79	111.96	432.65	35.30	368.72

(a) ACT expenses may include municipal transactions so ratios may not be comparable with other States.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Manufacturing and other industry</b>								
2002-03	88.91	90.47	89.10	104.70	110.25	181.30	247.70	351.80
2003-04	92.05	92.98	91.00	103.16	107.31	161.13	213.62	293.23
2004-05	93.71	94.34	92.23	102.24	105.70	150.00	195.19	259.65
2005-06	94.78	95.10	93.06	102.11	104.70	143.02	182.41	236.27
2006-07	94.69	94.94	93.79	103.47	104.26	141.57	178.66	228.47
2007-08	93.87	94.19	93.35	105.56	104.84	145.35	184.43	238.78
<b>Subsidies - petroleum products</b>								
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Subsidies - alcohol products</b>								
2002-03	61.36	103.37	23.52	172.89	377.65	105.21	29.77	17.89
2003-04	79.99	96.05	34.39	181.71	283.22	119.29	13.28	16.45
2004-05	72.31	83.95	21.86	168.90	426.66	57.16	12.98	10.76
2005-06	75.24	68.93	11.63	141.84	541.89	11.31	11.31	11.31
2006-07	61.17	78.02	10.17	127.03	412.17	612.79	10.17	10.17
2007-08	74.78	88.26	11.21	154.85	387.33	274.82	11.21	11.21
<b>Total economic activities</b>								
2002-03	98.71	91.22	100.45	118.44	101.31	100.64	76.17	198.08
2003-04	99.00	88.65	100.21	123.41	103.78	96.45	73.75	202.13
2004-05	99.08	89.46	100.28	120.66	103.25	97.72	74.29	203.56
2005-06	96.68	88.56	99.74	126.14	108.07	98.01	76.37	218.71
2006-07	97.89	88.58	99.20	125.28	107.12	95.76	73.10	212.81
2007-08	96.11	88.04	100.76	126.45	108.18	99.28	74.14	220.53
<b>Superannuation</b>								
2002-03	99.12	96.05	100.14	104.52	101.33	109.77	88.88	164.55
2003-04	99.18	96.02	100.13	104.31	101.30	108.75	91.26	164.26
2004-05	99.31	96.23	99.84	103.75	100.87	108.05	92.89	167.73
2005-06	99.30	95.94	99.45	103.85	100.75	107.50	96.29	177.63
2006-07	99.47	95.86	99.56	103.87	100.48	107.00	96.13	174.45
2007-08	99.32	95.84	99.52	104.29	100.61	106.66	96.39	175.06
<b>GST administration costs</b>								
2002-03	100.25	100.10	99.60	100.06	99.73	99.86	99.33	99.42
2003-04	100.42	99.90	99.61	100.08	99.71	99.91	98.81	99.50
2004-05	100.59	99.76	99.57	100.07	99.56	100.20	98.52	99.57
2005-06	100.71	99.77	99.45	100.06	99.51	100.40	98.41	97.97
2006-07	100.02	100.01	99.99	99.93	99.91	100.14	100.20	99.86
2007-08	100.01	99.96	100.07	99.93	100.02	99.89	99.99	100.05
<b>General public services</b>								
2002-03	95.17	93.52	91.25	106.52	101.51	138.49	183.69	282.52
2003-04	95.78	93.67	92.00	105.21	101.07	136.14	179.31	275.75
2004-05	95.38	93.02	92.74	106.08	101.25	137.01	181.16	276.72
2005-06	95.45	92.79	93.24	107.80	101.31	134.66	175.77	267.20
2006-07	95.51	92.17	94.27	111.80	100.05	131.13	167.45	251.71
2007-08	95.71	92.53	94.01	114.39	99.68	126.71	159.69	240.08

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Manufacturing and other industry</b>								
2002-03	96.07	29.66	97.89	181.12	320.94	10.11	0.00	47.38
2003-04	118.51	23.37	94.80	154.21	291.79	8.38	0.00	51.83
2004-05	148.05	11.70	73.91	142.73	271.84	7.22	0.00	49.14
2005-06	96.18	9.63	169.75	121.47	285.76	6.32	0.00	54.02
2006-07	116.44	8.84	132.57	106.37	309.09	5.90	0.00	63.72
2007-08	96.59	8.96	186.36	103.27	272.10	18.27	0.00	20.35
<b>Subsidies - petroleum products</b>								
2002-03	19.47	23.64	427.28	8.51	33.74	93.98	0.00	56.99
2003-04	20.00	24.13	420.08	11.02	32.80	94.06	0.00	53.29
2004-05	19.33	23.73	418.45	11.10	30.31	93.41	0.00	53.04
2005-06	19.35	23.03	415.42	12.45	29.84	90.74	0.00	49.03
2006-07	19.29	23.43	412.68	13.02	28.20	90.34	0.00	46.42
2007-08	20.66	1.91	440.32	13.40	30.29	29.90	0.00	56.61
<b>Subsidies - alcohol products</b>								
2002-03	92.87	95.90	0.00	101.99	117.95	137.41	60.52	473.62
2003-04	86.58	88.40	72.14	92.68	140.20	137.58	31.52	0.00
2004-05	89.30	93.20	53.29	98.22	115.11	219.29	18.00	0.00
2005-06	85.02	95.11	0.00	92.08	113.07	1171.60	0.00	0.00
2006-07	83.38	97.87	0.00	92.00	112.46	121.94	0.00	0.00
2007-08	85.01	98.18	0.00	92.76	115.23	151.13	0.00	0.00
<b>Total economic activities</b>								
2002-03	102.48	75.11	126.34	103.69	96.80	88.88	71.82	110.13
2003-04	105.43	90.83	118.35	92.97	74.00	82.82	82.54	110.13
2004-05	107.28	81.58	119.73	95.46	85.91	87.05	70.34	106.86
2005-06	108.88	83.17	119.80	92.80	82.79	90.40	74.30	92.12
2006-07	114.64	81.02	120.31	91.46	72.35	75.95	74.85	81.88
2007-08	109.36	83.54	127.91	89.37	72.00	71.67	75.99	82.92
<b>Superannuation</b>								
2002-03	82.27	115.88	99.42	96.47	113.39	122.59	126.58	134.93
2003-04	79.82	108.25	111.43	90.80	111.86	118.39	209.83	126.12
2004-05	80.86	104.70	111.62	94.20	114.22	119.46	194.28	130.19
2005-06	84.42	101.57	108.43	89.34	113.99	126.85	228.70	123.81
2006-07	81.35	92.04	122.97	93.56	112.59	133.55	210.77	133.70
2007-08	76.20	92.13	122.64	101.29	113.16	155.84	220.12	139.52
<b>GST administration costs</b>								
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>General public services</b>								
2002-03	80.29	60.57	150.37	133.77	56.74	133.21	214.05	170.51
2003-04	70.78	71.73	140.26	108.99	110.01	137.26	189.84	216.54
2004-05	77.68	80.88	138.34	98.96	77.72	127.98	220.61	168.93
2005-06	79.71	89.45	150.33	102.13	41.84	150.61	156.68	122.27
2006-07	71.84	102.79	139.66	102.96	52.00	163.73	164.05	115.20
2007-08	83.06	91.36	135.70	82.44	63.44	146.57	203.24	153.11

(a) ACT expenses may include municipal transactions so ratios may not be comparable with other States.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Debt charges (b)</b>								
2002-03	101.03	101.09	100.88	103.60	98.80	82.26	98.63	41.10
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.40	98.15	100.35	105.22	99.67	86.99	112.03	87.23
<b>Depreciation</b>								
2002-03	98.95	97.29	101.52	101.60	99.20	108.86	101.31	140.20
2003-04	98.98	97.34	101.35	101.41	99.32	108.95	101.50	141.12
2004-05	99.15	97.41	101.07	101.18	99.11	108.65	101.54	143.00
2005-06	99.20	97.44	101.24	101.10	98.53	107.90	101.75	143.66
2006-07	99.46	97.40	100.76	100.94	98.87	108.01	101.63	143.81
2007-08	99.47	97.33	100.75	101.09	98.90	107.88	101.25	144.20
<b>Total general public services</b>								
2002-03	98.49	96.17	98.73	104.24	100.82	113.18	109.61	173.88
2003-04	98.31	95.40	98.51	104.33	100.97	115.74	112.42	190.54
2004-05	98.31	95.31	98.42	104.18	100.69	115.72	114.15	195.18
2005-06	98.26	94.93	98.20	104.76	100.51	115.28	116.48	202.88
2006-07	98.35	94.70	98.35	105.83	100.08	114.49	115.84	197.59
2007-08	98.56	95.52	98.47	106.11	100.02	110.48	113.40	178.83
<b>Total estimated expenses</b>								
2002-03	98.86	93.60	100.59	105.92	98.83	106.66	99.69	219.81
2003-04	98.85	92.92	100.45	106.82	99.63	106.43	99.43	226.09
2004-05	99.10	93.47	99.86	105.75	99.26	105.41	99.65	229.99
2005-06	99.07	93.19	99.39	106.42	99.64	104.78	100.53	236.16
2006-07	99.23	92.50	100.17	106.88	99.50	104.43	99.40	230.76
2007-08	98.76	92.69	99.99	108.19	99.84	104.27	98.54	229.54
<b>Hospital patient fees (a)</b>								
2002-03	102.76	97.46	100.73	97.26	102.59	105.97	82.18	77.78
2003-04	102.95	97.59	100.40	97.09	102.49	107.29	81.50	75.41
2004-05	103.34	97.33	100.34	96.49	102.61	108.59	79.93	75.02
2005-06	102.18	97.98	100.39	97.40	104.48	105.60	83.77	75.36
2006-07	102.28	98.37	99.97	97.03	104.70	106.66	83.62	71.46
2007-08	102.49	98.26	99.96	96.76	104.76	107.79	82.17	70.49
<b>Law and order, fees and fines (a)</b>								
2002-03	101.09	101.66	97.53	99.75	97.03	98.90	98.59	99.66
2003-04	100.37	101.98	98.25	99.67	97.64	98.50	98.47	99.77
2004-05	100.78	102.32	97.77	98.97	97.14	98.30	97.65	99.84
2005-06	100.54	101.65	98.51	98.91	98.32	98.65	98.28	100.11
2006-07	100.21	100.78	99.32	99.57	99.27	99.44	98.82	100.12
2007-08	100.23	100.78	99.31	99.55	99.28	99.46	98.82	100.10
<b>Property titles (a)</b>								
2002-03	104.39	85.92	128.99	81.71	84.01	101.23	94.76	57.58
2003-04	96.22	86.14	133.18	94.72	85.77	108.74	98.28	73.29
2004-05	82.80	96.79	129.86	115.25	92.39	98.98	94.60	88.15
2005-06	81.58	86.65	127.09	158.10	87.04	91.41	78.37	83.58
2006-07	87.25	84.96	127.61	137.28	87.60	98.24	89.81	86.61
2007-08	81.82	93.60	133.85	116.97	92.80	101.53	88.87	75.93

(a) These are revenue raising capacity ratios.

(b) For 2003-04 to 2006-07, average expense is negative. 'Cost of service' set to EPC and 'level of service' not published.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Debt charges (c)</b>								
2002-03	86.57	56.65	140.53	66.92	164.56	215.36	-259.57	2417.03
2003-04								
2004-05								
2005-06								
2006-07								
2007-08	224.80	-1.71	204.58	-130.50	13.38	-217.42	-215.20	758.38
<b>Depreciation</b>								
2002-03	96.77	87.09	109.09	110.58	91.24	74.70	168.19	211.09
2003-04	97.58	86.97	110.97	107.58	99.27	71.90	108.85	218.94
2004-05	96.04	84.56	112.19	113.32	103.86	64.12	129.89	200.30
2005-06	99.66	90.24	109.52	102.05	93.06	86.36	127.56	153.51
2006-07	98.40	83.38	116.90	106.60	95.28	85.91	128.14	150.57
2007-08	99.76	85.23	114.34	101.89	95.95	89.40	132.20	141.05
<b>Total general public services</b>								
2002-03	85.08	96.89	112.35	104.36	101.52	120.60	140.14	186.44
2003-04	89.84	111.84	62.11	109.75	126.26	132.67	193.94	208.34
2004-05	91.64	111.87	61.03	112.09	122.85	125.48	204.81	189.34
2005-06	98.47	113.97	55.44	105.74	115.86	137.93	198.95	154.10
2006-07	94.09	108.34	70.62	106.58	111.42	146.90	188.34	159.89
2007-08	90.73	85.68	128.15	84.03	92.57	124.81	174.91	159.98
<b>Total estimated expenses</b>								
2002-03	97.76	99.34	98.76	103.43	105.38	101.64	116.91	102.30
2003-04	100.16	103.39	87.32	102.94	107.74	102.68	130.92	106.58
2004-05	99.70	101.90	87.63	105.20	110.97	103.40	133.15	103.02
2005-06	98.35	102.55	89.82	103.81	112.11	108.86	128.40	97.63
2006-07	98.84	101.53	94.39	102.80	106.18	107.39	121.25	93.89
2007-08	96.03	98.22	106.27	98.60	104.41	102.51	120.63	94.63
<b>Hospital patient fees (b)</b>								
2002-03	121.85	64.73	95.55	114.33	108.62	100.94	83.41	94.69
2003-04	115.29	69.47	105.12	114.34	100.31	98.83	77.11	108.11
2004-05	116.35	75.29	99.36	118.72	96.25	64.89	95.74	92.30
2005-06	115.95	69.81	101.16	131.81	92.26	72.83	92.88	104.09
2006-07	113.18	68.14	88.79	166.00	98.49	81.88	83.13	94.74
2007-08	113.22	69.66	84.13	165.20	107.57	71.78	94.71	93.70
<b>Law and order, fees and fines (b)</b>								
2002-03	108.84	88.48	104.31	91.20	111.58	94.09	84.83	47.46
2003-04	119.45	69.57	129.38	112.36	41.33	82.98	81.54	47.73
2004-05	113.35	90.46	117.39	102.17	41.94	74.89	94.61	40.62
2005-06	109.73	98.22	107.87	120.78	35.08	61.74	89.30	57.17
2006-07	105.72	111.54	107.39	100.09	27.75	98.35	81.17	54.05
2007-08	103.12	119.15	109.65	86.79	24.39	105.85	75.35	51.89
<b>Property titles (b)</b>								
2002-03	49.82	159.60	95.76	110.59	196.05	76.02	80.96	64.55
2003-04	51.26	140.84	107.22	94.06	208.06	76.36	69.29	54.50
2004-05	62.37	120.49	104.93	83.51	204.23	88.02	65.37	47.89
2005-06	59.46	129.68	110.12	66.76	224.47	89.43	72.97	51.09
2006-07	51.47	128.81	117.18	69.99	237.61	77.85	66.13	44.87
2007-08	56.69	122.15	111.15	67.79	229.22	70.59	60.03	38.31

(a) ACT expenses &amp; user charges may include municipal transactions so ratios may not be comparable with other States.

(b) These are revenue raising effort ratios.

(c) For 2003-04 to 2006-07, average expense is negative. 'Cost of service' set to EPC and 'level of service' not published.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	%	%	%	%	%	%	%	%
<b>Assessed cost of providing services</b>								
<b>Public safety user charges (a)</b>								
2002-03	133.08	97.42	71.35	83.05	85.89	60.56	59.48	33.21
2003-04	117.79	107.90	80.37	86.16	89.47	69.78	63.92	36.38
2004-05	118.77	106.58	80.00	86.25	90.92	70.44	63.74	37.89
2005-06	115.33	103.05	85.82	89.61	96.39	74.98	65.86	42.98
2006-07	115.68	100.08	87.80	93.39	95.09	74.52	64.63	46.10
2007-08	116.09	100.20	88.09	92.15	94.05	75.77	63.69	46.97
<b>National parks and wildlife services user charges (a)</b>								
2002-03	93.42	100.50	100.45	112.54	94.96	110.93	120.22	156.23
2003-04	93.49	100.33	100.49	111.50	95.37	113.73	121.09	154.91
2004-05	92.84	103.91	99.50	108.96	94.56	112.02	115.72	149.38
2005-06	94.83	102.67	98.68	109.22	93.97	108.43	115.61	139.24
2006-07	94.93	102.66	98.50	108.99	94.06	108.70	115.67	138.91
2007-08	95.04	102.65	98.35	108.71	94.16	108.94	115.73	138.52
<b>General public services user charges (a)</b>								
2002-03	101.72	100.50	95.51	107.15	95.76	89.02	98.32	106.87
2003-04	101.54	100.89	95.95	106.27	95.30	89.74	98.39	106.27
2004-05	101.09	100.08	97.33	107.83	94.37	89.43	98.42	107.46
2005-06	100.16	99.19	98.24	111.50	94.05	89.49	97.47	109.50
2006-07	99.44	98.11	98.17	116.67	93.41	90.35	97.18	111.99
2007-08	99.18	97.86	98.27	118.31	92.97	89.45	96.15	113.25
<b>Other user charges nec (a)</b>								
2002-03	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2003-04	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2004-05	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2005-06	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2006-07	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
2007-08	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
<b>Total user charges (a)</b>								
2002-03	104.44	99.10	97.38	98.16	96.68	94.23	93.87	90.42
2003-04	102.32	100.34	98.81	98.82	97.12	95.76	94.17	90.56
2004-05	101.72	100.74	98.52	100.34	97.31	95.04	93.78	92.27
2005-06	101.01	99.59	99.32	103.53	97.97	95.16	93.33	92.78
2006-07	101.14	98.89	99.72	103.76	97.90	95.92	93.85	93.45
2007-08	100.80	99.31	100.30	102.60	98.07	96.36	93.34	92.67
<b>Total net expenses</b>								
2002-03	98.26	93.01	100.94	106.75	99.06	108.00	100.31	233.69
2003-04	98.48	92.13	100.62	107.67	99.90	107.56	99.99	240.46
2004-05	98.82	92.70	100.01	106.32	99.47	106.50	100.27	244.58
2005-06	98.86	92.50	99.39	106.73	99.82	105.82	101.31	251.60
2006-07	99.03	91.81	100.21	107.21	99.68	105.34	100.00	245.42
2007-08	98.56	92.02	99.96	108.75	100.02	105.06	99.06	243.30

(a) These are revenue raising capacity ratios.

Table E-2 Assessed cost of providing service and level of service ratios (continued)

	NSW	Vic	Qld	WA	SA	Tas	ACT (a)	NT
	%	%	%	%	%	%	%	%
<b>Assessed level of service</b>								
<b>Public safety user charges (b)</b>								
2002-03	73.29	129.45	137.63	78.07	114.30	218.48	8.81	25.17
2003-04	78.58	123.93	117.18	105.40	75.89	196.37	30.07	16.14
2004-05	82.90	107.36	116.64	111.82	107.89	192.78	43.85	15.68
2005-06	86.35	111.99	107.55	108.21	95.47	179.92	45.83	13.01
2006-07	85.51	114.85	105.66	105.39	97.11	173.03	69.69	10.98
2007-08	84.80	114.44	106.15	108.39	98.77	162.80	73.99	9.76
<b>National parks and wildlife services user charges (b)</b>								
2002-03	169.56	22.85	71.36	27.60	83.09	514.27	77.22	191.57
2003-04	189.84	37.48	117.09	31.83	0.00	62.81	0.00	224.01
2004-05	133.29	21.60	68.78	330.57	0.00	82.93	0.00	147.18
2005-06	134.91	21.87	68.68	348.90	0.00	0.00	0.00	73.36
2006-07	106.01	65.04	54.99	280.76	0.00	290.42	0.00	116.25
2007-08	104.60	66.77	55.33	283.28	0.00	272.48	0.00	118.98
<b>General public services user charges (b)</b>								
2002-03	116.14	61.76	129.63	88.93	63.50	111.18	272.20	48.91
2003-04	120.10	64.34	119.51	68.15	94.44	42.73	296.87	126.78
2004-05	96.13	53.14	117.54	61.90	285.96	26.47	223.05	86.66
2005-06	97.86	67.70	116.10	64.37	211.29	103.68	228.38	47.92
2006-07	94.38	80.45	113.77	54.56	209.95	98.98	226.94	53.40
2007-08	95.20	90.95	117.04	19.44	218.86	101.17	238.74	59.21
<b>Other user charges nec (b)</b>								
2002-03	72.33	119.98	90.67	125.99	122.82	132.84	165.19	97.10
2003-04	71.16	126.26	89.19	116.74	139.14	89.47	172.43	64.68
2004-05	76.49	129.10	84.29	110.93	108.29	121.78	185.67	104.38
2005-06	76.90	122.50	84.49	109.37	131.41	103.22	199.23	111.52
2006-07	77.55	117.84	91.33	106.29	129.74	102.63	201.46	110.11
2007-08	75.99	120.21	92.03	105.30	128.90	99.31	204.13	106.21
<b>Total user charges (b)</b>								
2002-03	85.56	105.94	102.66	108.85	113.64	128.44	152.36	78.50
2003-04	86.69	107.41	103.09	105.51	115.34	91.22	157.28	74.26
2004-05	87.55	103.59	99.42	101.20	134.73	99.68	157.29	85.40
2005-06	87.59	105.49	97.38	102.23	129.71	101.64	164.89	83.34
2006-07	85.81	107.52	99.38	99.12	128.62	106.84	164.68	82.99
2007-08	84.97	111.11	99.56	92.43	129.46	103.77	166.84	81.96
<b>Total net expenses</b>								
2002-03	99.15	98.58	98.36	102.90	104.51	99.13	113.36	103.29
2003-04	101.64	102.93	85.68	102.69	106.96	103.76	128.29	107.87
2004-05	101.02	101.71	86.40	105.60	108.51	103.75	130.76	103.72
2005-06	99.53	102.20	89.01	103.97	110.24	109.56	124.78	98.20
2006-07	100.26	100.84	93.86	103.18	103.83	107.45	116.89	94.33
2007-08	97.17	96.82	106.95	99.19	101.94	102.39	116.26	95.12

(a) ACT expenses &amp; user charges may include municipal transactions so ratios may not be comparable with other States

(b) These are revenue raising effort ratios.