

## **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, 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 The total 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, 2001-02**

Item	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
<b>Revenue</b>								
Taxation	12 138.528	7 647.408	5 214.491	2 849.624	1 863.574	473.492	433.036	224.759
Other revenue	1 866.485	1 163.226	1 548.436	1 399.398	448.063	121.024	75.594	102.711
<b>Total revenue</b>	<b>14 005.013</b>	<b>8 810.634</b>	<b>6 762.927</b>	<b>4 249.021</b>	<b>2 311.637</b>	<b>594.516</b>	<b>508.630</b>	<b>327.469</b>
<b>Expenses</b>								
Education	7 291.975	4 981.808	4 308.393	2 286.472	1 603.170	584.412	368.139	407.055
Health and community services	10 108.402	6 931.530	5 811.493	3 053.105	2 403.603	777.622	430.138	821.713
Law, order and public safety	3 190.518	2 022.690	1 657.127	901.980	618.832	212.190	172.779	285.371
Culture and recreation	809.708	528.902	385.096	269.557	183.616	73.169	75.098	72.949
Economic activities	4 637.486	3 153.465	2 584.511	1 628.074	1 086.339	323.004	183.771	253.865
General public services	7 181.443	5 125.285	4 004.075	2 201.481	1 687.718	588.551	383.536	369.468
<b>Expenses sub-total</b>	<b>33 219.532</b>	<b>22 743.681</b>	<b>18 750.695</b>	<b>10 340.669</b>	<b>7 583.277</b>	<b>2 558.947</b>	<b>1 613.460</b>	<b>2 210.421</b>
less: user charges	3 485.430	2 464.998	1 837.931	954.743	753.456	229.187	155.026	92.922
<b>Total expenses</b>	<b>29 734.102</b>	<b>20 278.683</b>	<b>16 912.764</b>	<b>9 385.926</b>	<b>6 829.822</b>	<b>2 329.761</b>	<b>1 458.434</b>	<b>2 117.499</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, 2001-02**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>1 579.43</b>	1 836.88	1 582.62	1 421.21	1 489.03	1 229.87	1 002.78	1 351.64	1 134.35
Other revenue	<b>344.35</b>	282.45	240.73	422.03	731.24	295.70	256.31	235.95	518.38
<b>Total revenue</b>	<b>1 923.79</b>	2 119.33	1 823.35	1 843.23	2 220.27	1 525.57	1 259.09	1 587.59	1 652.73
<b>Expenses</b>									
Education	<b>1 117.89</b>	1 103.47	1 030.98	1 174.25	1 194.77	1 058.02	1 237.69	1 149.08	2 054.39
Health and community services	<b>1 553.46</b>	1 529.67	1 434.47	1 583.92	1 595.36	1 586.26	1 646.88	1 342.60	4 147.15
Law, order and public safety	<b>464.00</b>	482.81	418.59	451.65	471.32	408.40	449.39	539.30	1 440.26
Culture and recreation	<b>122.80</b>	122.53	109.46	104.96	140.85	121.18	154.96	234.40	368.17
Economic activities	<b>709.22</b>	701.77	652.61	704.41	850.73	716.93	684.07	573.61	1 281.25
General public services	<b>1 103.05</b>	1 086.74	1 060.67	1 091.31	1 150.36	1 113.81	1 246.46	1 197.14	1 864.69
<b>Expenses sub-total</b>	<b>5 070.42</b>	5 027.00	4 706.77	5 110.49	5 403.38	5 004.60	5 419.44	5 036.11	11 155.91
less: user charges	<b>510.71</b>	527.44	510.13	500.93	498.89	497.25	485.38	483.89	468.97
<b>Total expenses</b>	<b>4 559.71</b>	4 499.56	4 196.64	4 609.57	4 904.49	4 507.36	4 934.06	4 552.23	10 686.94

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

**Table C-3 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	13 468.438	8 086.227	5 935.710	3 235.909	2 034.745	515.472	514.527	246.140
Other revenue	1 807.700	1 139.977	1 546.367	1 467.778	432.516	113.181	73.322	100.408
<b>Total revenue</b>	<b>15 276.138</b>	<b>9 226.204</b>	<b>7 482.076</b>	<b>4 703.687</b>	<b>2 467.261</b>	<b>628.653</b>	<b>587.849</b>	<b>346.548</b>
<b>Expenses</b>								
Education	7 662.963	5 257.603	4 601.341	2 408.376	1 679.996	610.881	380.259	430.666
Health and community services	10 626.827	7 321.054	6 212.390	3 228.354	2 530.372	822.440	451.012	877.388
Law, order and public safety	3 383.367	2 310.687	1 835.003	984.434	680.043	230.694	197.025	296.730
Culture and recreation	866.378	566.444	417.892	292.974	195.916	77.831	79.115	75.573
Economic activities	4 788.034	3 185.464	2 654.444	1 654.462	1 103.698	335.826	175.624	253.731
General public services	7 313.792	5 237.154	4 131.550	2 248.554	1 710.748	598.213	396.149	383.225
<b>Expenses sub-total</b>	<b>34 641.361</b>	<b>23 878.405</b>	<b>19 852.620</b>	<b>10 817.154</b>	<b>7 900.773</b>	<b>2 675.884</b>	<b>1 679.184</b>	<b>2 317.312</b>
less: user charges	3 813.482	2 660.980	2 016.137	1 043.512	811.034	246.853	166.950	98.715
<b>Total expenses</b>	<b>30 827.878</b>	<b>21 217.425</b>	<b>17 836.484</b>	<b>9 773.642</b>	<b>7 089.739</b>	<b>2 429.031</b>	<b>1 512.234</b>	<b>2 218.596</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, 2002-03**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>1 722.79</b>	2 022.43	1 655.25	1 579.59	1 671.04	1 336.41	1 085.81	1 595.15	1 241.54
Other revenue	<b>338.17</b>	271.45	233.35	411.51	757.97	284.07	238.41	227.32	506.46
<b>Total revenue</b>	<b>2 060.96</b>	2 293.88	1 888.61	1 991.10	2 429.01	1 620.49	1 324.22	1 822.47	1 748.00
<b>Expenses</b>									
Education	<b>1 165.77</b>	1 150.68	1 076.23	1 224.49	1 243.70	1 103.41	1 286.78	1 178.89	2 172.29
Health and community services	<b>1 623.21</b>	1 595.73	1 498.62	1 653.22	1 667.14	1 661.94	1 732.41	1 398.24	4 425.57
Law, order and public safety	<b>502.00</b>	508.05	473.00	488.32	508.37	446.65	485.94	610.82	1 496.71
Culture and recreation	<b>130.19</b>	130.10	115.95	111.21	151.29	128.68	163.95	245.27	381.19
Economic activities	<b>716.27</b>	718.98	652.07	706.39	854.37	724.90	707.40	544.47	1 279.83
General public services	<b>1 114.51</b>	1 098.25	1 072.05	1 099.47	1 161.16	1 123.61	1 260.10	1 228.15	1 933.00
<b>Expenses sub-total</b>	<b>5 251.94</b>	5 201.78	4 887.92	5 283.10	5 586.03	5 189.20	5 636.57	5 205.85	11 688.60
less: user charges	<b>549.56</b>	572.64	544.70	536.53	538.87	532.68	519.98	517.58	497.92
<b>Total expenses</b>	<b>4 702.38</b>	4 629.14	4 343.21	4 746.57	5 047.15	4 656.51	5 116.59	4 688.27	11 190.68

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

**Table C-5 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	14 277.807	8 973.286	7 103.195	3 646.643	2 278.720	597.028	553.929	275.217
Other revenue	1 929.388	1 233.222	1 570.301	1 415.724	453.566	123.133	78.989	104.808
<b>Total revenue</b>	<b>16 207.195</b>	<b>10 206.508</b>	<b>8 673.496</b>	<b>5 062.367</b>	<b>2 732.286</b>	<b>720.161</b>	<b>632.919</b>	<b>380.024</b>
<b>Expenses</b>								
Education	7 990.943	5 539.212	4 872.016	2 514.550	1 759.247	644.621	399.711	454.341
Health and community services	11 417.663	7 929.651	6 769.482	3 499.755	2 733.188	884.666	481.562	947.017
Law, order and public safety	3 420.937	2 303.112	1 918.974	1 034.143	701.304	238.610	201.891	312.376
Culture and recreation	885.132	584.357	437.832	300.638	201.359	80.181	80.139	75.728
Economic activities	5 210.365	3 373.211	2 908.049	1 876.667	1 225.022	349.006	184.264	274.683
General public services	6 636.294	4 746.092	3 812.336	2 064.038	1 556.084	558.977	368.126	382.103
<b>Expenses sub-total</b>	<b>35 561.334</b>	<b>24 475.636</b>	<b>20 718.688</b>	<b>11 289.790</b>	<b>8 176.203</b>	<b>2 756.060</b>	<b>1 715.693</b>	<b>2 446.248</b>
less: user charges	3 799.170	2 747.651	2 111.631	1 077.591	826.982	255.541	169.758	100.262
<b>Total expenses</b>	<b>31 762.164</b>	<b>21 727.985</b>	<b>18 607.057</b>	<b>10 212.199</b>	<b>7 349.221</b>	<b>2 500.519</b>	<b>1 545.935</b>	<b>2 345.985</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, 2003-04**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>1 886.78</b>	2 130.16	1 816.92	1 846.99	1 856.24	1 489.55	1 243.36	1 712.16	1 383.56
Other revenue	<b>345.73</b>	287.85	249.70	408.31	720.64	296.49	256.43	244.15	526.89
<b>Total revenue</b>	<b>2 232.51</b>	2 418.01	2 066.63	2 255.31	2 576.88	1 786.04	1 499.79	1 956.31	1 910.45
<b>Expenses</b>									
Education	<b>1 209.69</b>	1 192.20	1 121.59	1 266.84	1 279.97	1 149.98	1 342.47	1 235.48	2 284.05
Health and community services	<b>1 734.52</b>	1 703.44	1 605.61	1 760.22	1 781.47	1 786.63	1 842.39	1 488.47	4 760.82
Law, order and public safety	<b>506.97</b>	510.38	466.34	498.98	526.41	458.43	496.92	624.03	1 570.37
Culture and recreation	<b>132.37</b>	132.06	118.32	113.85	153.03	131.62	166.98	247.70	380.70
Economic activities	<b>770.67</b>	777.35	683.01	756.16	955.27	800.77	726.83	569.55	1 380.88
General public services	<b>1 007.00</b>	990.09	960.99	991.29	1 050.65	1 017.18	1 164.11	1 137.85	1 920.90
<b>Expenses sub-total</b>	<b>5 361.22</b>	5 305.52	4 955.86	5 387.33	5 746.80	5 344.62	5 739.71	5 303.09	12 297.71
less: user charges	<b>554.87</b>	566.81	556.35	549.07	548.52	540.58	532.18	524.71	504.04
<b>Total expenses</b>	<b>4 806.35</b>	4 738.71	4 399.51	4 838.26	5 198.28	4 804.04	5 207.53	4 778.38	11 793.67

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

**Table C-7 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	13 940.783	9 387.514	7 508.524	3 946.050	2 344.351	630.155	553.555	297.185
Other revenue	2 228.800	1 310.456	1 987.779	1 716.407	498.413	143.115	83.077	116.205
<b>Total revenue</b>	<b>16 169.583</b>	<b>10 697.970</b>	<b>9 496.304</b>	<b>5 662.457</b>	<b>2 842.764</b>	<b>773.270</b>	<b>636.632</b>	<b>413.390</b>
<b>Expenses</b>								
Education	8 496.734	5 930.698	5 259.366	2 680.799	1 861.656	683.118	423.427	481.927
Health and community services	12 166.431	8 553.594	7 323.408	3 801.213	2 923.613	942.260	512.914	1 025.461
Law, order and public safety	3 631.681	2 482.552	2 125.109	1 113.365	753.771	257.729	213.300	349.781
Culture and recreation	886.356	593.534	447.969	303.513	202.550	80.913	80.402	77.147
Economic activities	5 413.389	3 530.356	3 077.636	1 917.306	1 262.090	366.324	192.253	293.455
General public services	6 754.547	4 852.379	3 952.265	2 123.264	1 580.682	570.721	378.505	398.795
<b>Expenses sub-total</b>	<b>37 349.139</b>	<b>25 943.113</b>	<b>22 185.754</b>	<b>11 939.460</b>	<b>8 584.362</b>	<b>2 901.065</b>	<b>1 800.801</b>	<b>2 626.565</b>
less: user charges	3 918.072	2 875.336	2 223.302	1 146.375	860.976	264.503	175.683	106.647
<b>Total expenses</b>	<b>33 431.068</b>	<b>23 067.777</b>	<b>19 962.452</b>	<b>10 793.085</b>	<b>7 723.386</b>	<b>2 636.562</b>	<b>1 625.118</b>	<b>2 519.919</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, 2004-05**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>1 910.00</b>	2 066.81	1 879.52	1 909.73	1 978.44	1 524.91	1 301.72	1 704.58	1 474.88
Other revenue	<b>399.94</b>	330.43	262.37	505.58	860.56	324.20	295.64	255.82	576.71
<b>Total revenue</b>	<b>2 309.94</b>	2 397.24	2 141.89	2 415.31	2 839.00	1 849.11	1 597.36	1 960.40	2 051.59
<b>Expenses</b>									
Education	<b>1 277.24</b>	1 259.69	1 187.41	1 337.68	1 344.08	1 210.94	1 411.13	1 303.87	2 391.73
Health and community services	<b>1 842.76</b>	1 803.75	1 712.55	1 862.65	1 905.82	1 901.70	1 946.44	1 579.43	5 089.21
Law, order and public safety	<b>540.59</b>	538.42	497.04	540.50	558.21	490.30	532.40	656.82	1 735.91
Culture and recreation	<b>132.21</b>	131.41	118.83	113.94	152.17	131.75	167.14	247.58	382.87
Economic activities	<b>794.16</b>	802.57	706.83	782.77	961.28	820.94	756.72	592.01	1 456.37
General public services	<b>1 019.66</b>	1 001.40	971.52	1 005.23	1 064.55	1 028.17	1 178.95	1 165.54	1 979.16
<b>Expenses sub-total</b>	<b>5 606.62</b>	5 537.24	5 194.19	5 642.77	5 986.12	5 583.80	5 992.78	5 545.26	13 035.26
less: user charges	<b>572.43</b>	580.88	575.68	565.48	574.76	560.03	546.39	540.99	529.27
<b>Total expenses</b>	<b>5 034.19</b>	4 956.37	4 618.50	5 077.29	5 411.36	5 023.77	5 446.40	5 004.27	12 505.99

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

**Table C-9 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	14 594.537	10 077.212	8 253.914	4 829.795	2 465.875	673.299	590.015	345.581
Other revenue	2 493.254	1 448.014	2 623.179	2 205.083	577.474	163.442	91.354	142.561
<b>Total revenue</b>	<b>17 087.791</b>	<b>11 525.227</b>	<b>10 877.092</b>	<b>7 034.878</b>	<b>3 043.349</b>	<b>836.741</b>	<b>681.369</b>	<b>488.142</b>
<b>Expenses</b>								
Education	8 882.520	6 181.316	5 536.556	2 809.222	1 945.876	714.868	440.303	505.446
Health and community services	13 168.618	9 300.647	8 047.946	4 168.153	3 158.200	1 026.717	552.357	1 169.733
Law, order and public safety	3 887.107	2 673.841	2 296.267	1 197.985	796.341	272.499	220.676	370.939
Culture and recreation	972.463	653.050	500.466	334.353	221.922	87.304	86.303	81.451
Economic activities	6 105.438	4 051.949	3 558.312	2 286.651	1 439.402	411.519	213.316	335.814
General public services	6 888.707	4 968.917	4 094.436	2 202.164	1 612.818	582.155	386.820	414.456
<b>Expenses sub-total</b>	<b>39 904.853</b>	<b>27 829.719</b>	<b>24 033.982</b>	<b>12 998.528</b>	<b>9 174.559</b>	<b>3 095.063</b>	<b>1 899.776</b>	<b>2 877.839</b>
less: user charges	4 047.253	2 968.145	2 357.894	1 238.844	896.548	275.272	181.599	113.350
<b>Total expenses</b>	<b>35 857.600</b>	<b>24 861.574</b>	<b>21 676.088</b>	<b>11 759.683</b>	<b>8 278.012</b>	<b>2 819.791</b>	<b>1 718.176</b>	<b>2 764.488</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, 2005-06**

Item	Average	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>									
Taxation	<b>2 043.05</b>	2 146.02	1 992.17	2 055.54	2 377.63	1 592.57	1 380.94	1 802.36	1 684.64
Other revenue	<b>475.93</b>	366.62	286.26	653.27	1 085.53	372.96	335.22	279.06	694.96
<b>Total revenue</b>	<b>2 518.98</b>	2 512.64	2 278.43	2 708.81	3 463.16	1 965.52	1 716.16	2 081.42	2 379.60
<b>Expenses</b>									
Education	<b>1 319.51</b>	1 306.11	1 221.99	1 378.81	1 382.94	1 256.73	1 466.19	1 345.02	2 463.96
Health and community services	<b>1 982.59</b>	1 936.35	1 838.65	2 004.24	2 051.92	2 039.70	2 105.80	1 687.32	5 702.23
Law, order and public safety	<b>572.21</b>	571.57	528.59	571.86	589.75	514.31	558.90	674.11	1 808.26
Culture and recreation	<b>143.46</b>	142.99	129.10	124.64	164.60	143.33	179.06	263.64	397.06
Economic activities	<b>898.80</b>	897.76	801.03	886.16	1 125.68	929.63	844.03	651.63	1 637.03
General public services	<b>1 033.02</b>	1 012.94	982.31	1 019.67	1 084.09	1 041.62	1 194.00	1 181.65	2 020.40
<b>Expenses sub-total</b>	<b>5 949.60</b>	5 867.72	5 501.67	5 985.38	6 398.98	5 925.31	6 347.98	5 803.38	14 028.93
less: user charges	<b>589.95</b>	595.12	586.77	587.21	609.86	579.03	564.58	554.74	552.56
<b>Total expenses</b>	<b>5 359.65</b>	5 272.60	4 914.90	5 398.17	5 789.11	5 346.29	5 783.39	5 248.63	13 476.37

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