

NON-URBAN TRANSPORT — ASSESSMENT RESULTS

- 1 This working paper describes the expenses assessment for the Non-urban Transport category and provides information on its impact on the Goods and Services Tax (GST) revenue distribution for the 2007 Update. The assessment method is discussed in Volume 5 of the 2004 Review Working Papers.

DESCRIPTION OF THE CATEGORY

- 2 The Non-urban Transport category comprised costs to the State general government sector of payments made to providers of, or on behalf of undertakings to provide non-urban passenger transport services and freight services. It included all costs associated with the reimbursement of concessions, subsidies and payments for community service obligations. Payments made by government on behalf of Public Trading Enterprises (PTEs) for depreciation are also included. Where the service operated as part of the general government sector, and did so at a loss, that loss was included.
- 3 The category included the Specific Purpose Payments (SPPs) for the Upgrade to the Eyre Peninsula Rail System, but excluded the Petroleum Products Freight Subsidy Scheme, the Tasmanian Wheat Freight Subsidy and the Alice Springs Darwin Railway SPPs.
- 4 Table 1 shows the average expenses for the last six financial years. In 2005-06, the category average of \$57.54 per capita represented 0.95 per cent of the total State average expenses.

Table 1 Non-urban Transport, average expenses, 2000-01 to 2005-06

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Average expenses (\$pc)	59.02	49.27	49.78	51.23	46.54	57.54
% of total State average expenses	1.21	0.96	0.93	0.94	0.82	0.95

ASSESSMENT METHOD

Description of the assessment

- 5 The Non-urban Transport assessment for the 2007 Update was undertaken using five components: fixed costs, regulation, concessions, general subsidies and economic development.
- 6 The expenses assessment method for the 2007 Update was the same as for the 2006 Update:
 - the expenses for fixed costs were assessed using the general method;
 - the expenses for regulation were assessed using economic environment, input cost and dispersion factors;
 - the expenses for concessions were assessed on the basis of the population eligible for concessions living in centres of populations equal to or greater than 50 000 people weighted by 1; the very remote concession-eligible populations weighted by 4; and the other non-urban concession-eligible population weighted by 2;
 - the expenses for general subsidies were assessed on the basis of population living in centres equal to or greater than 50 000 people weighted by 1; the very remote populations weighted by 5; and the other non-urban population weighted by 2.5; and
 - the expenses for economic development were assessed on an equal per capita basis.

Assessment structure

- 7 Table 2 summarises the assessment structure for the 2007 Update.

Table 2 Non-urban Transport, assessment structure, 2007 Update, 2005-06

Component	Component weight	Factors	Basis of calculation
	%		
Fixed costs	0.47	Administrative scale	General method.
		Input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
Regulation	11.60	Economic environment	Based on the non-urban population per capita.
		Input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
		Dispersion	General method.
Concessions	7.93	Socio-demographic composition	Based on the concessional population living in centres equal to or greater than 50 000 people weighted by 1; the very remote concessional populations weighted by 4; and the other non urban concessional population weighted by 2.
General subsidies	30.00	Socio-demographic composition	Based on the population living in centres equal to or greater than 50 000 people weighted by 1; the very remote populations weighted by 5; and the other non-urban population weighted by 2.5.
Economic development	50.00	None	Equal per capita.

8 The proportions of expenses affected by fixed costs were calculated using the general method.

9 The component weights for the regulation and concessions components were derived from State data on regulation and concession expenses, while the component weights for general subsidies and economic development were based on State budget data and GFS data.

Calculating the category factor

10 Table 3 summarises the components, component weights and factors assessed for this category for the last year of the 2007 Update. It shows the calculation of the category factor for 2005-06.

Table 3 Non-urban Transport, derivation of category factor, 2007Update, 2005-06

Factors	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Fixed Costs (component weight = 0.47 %)								
Administrative scale	0.42142	0.56658	0.71374	1.41088	1.85098	5.87815	1.25988	13.97118
Input costs	1.02885	0.99514	0.97511	0.98495	0.97832	0.96027	1.02142	1.02379
Component factor	0.43358	0.56382	0.69598	1.38965	1.81085	5.64462	1.28687	14.30351
A Wgtd comp factor	0.00207	0.00269	0.00333	0.00664	0.00865	0.02697	0.00615	0.06834
Regulation (component weight = 11.6 %)								
Economic environment	1.04058	0.87697	1.10274	0.93829	0.93108	1.64234	0.00000	1.87788
Dispersion	1.00062	0.99363	1.00693	1.00120	0.99707	0.99957	0.98162	1.04170
Input costs	1.02885	0.99514	0.97511	0.98495	0.97832	0.96027	1.02142	1.02379
Component factor	1.07124	0.86711	1.08293	0.92530	0.90816	1.57638	0.00000	2.00085
B Wgtd comp factor	0.12415	0.10050	0.12551	0.10724	0.10525	0.18270	0.00000	0.23189
Concessions (component weight = 7.93 %)								
Socio-demographic composition	1.06111	0.94801	1.01146	0.95659	1.05111	1.25861	0.00000	1.05699
Component factor	1.06111	0.94801	1.01146	0.95659	1.05111	1.25861	0.00000	1.05699
C Wgtd comp factor	0.08415	0.07518	0.08021	0.07586	0.08335	0.09981	0.00000	0.08382
General Subsidies (component weight = 30 %)								
Socio-demographic composition	1.03284	0.94742	1.03487	1.04067	0.97284	1.18302	0.00000	1.48823
Component factor	1.03284	0.94742	1.03487	1.04067	0.97284	1.18302	0.00000	1.48823
D Wgtd comp factor	0.30985	0.28423	0.31046	0.31220	0.29185	0.35491	0.00000	0.44647
Economic Development (component weight = 50 %)								
EPC	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
Component factor	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
E Wgtd comp factor	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000	0.50000
Category factor	1.02022	0.96259	1.01950	1.00194	0.98911	1.16438	0.50615	1.33052

Note: For each component, the component factor is calculated using the formula in the following paragraph. The weighted component factor is the component factor multiplied by the component weight. This is then population weighted to ensure that the sum of assessed expenses equals average expenses.

Note: Category factor = (A + B + C + D +E).

11 The category factor was calculated as follows:

$$\begin{aligned} \text{category factor} &= \text{fixed costs} + \text{regulation} + \text{concessions} + \text{general} \\ &\quad \text{subsidies} + \text{economic development} \\ \text{where:} \\ \text{fixed costs} &= 0.00474 * [\text{admin scale} * \text{fixed costs} - \text{input} \\ &\quad \text{costs}] \\ \text{regulation} &= 0.11595 * [\text{economic environment} * (\text{dispersion} \\ &\quad + \text{input costs} - 1)] \\ \text{concessions} &= 0.07930 * [\text{socio-demographic composition} - \\ &\quad \text{concessions}] \\ \text{general subsidies} &= 0.30000 * [\text{socio-demographic composition} - \\ &\quad \text{general subsidies}] \\ \text{economic} &= 0.50000 * [\text{equal per capita}] \\ \text{development} & \end{aligned}$$

- 12 In each case, the contribution to the category factor was calculated as the expenses component weight (the percentages in the table) multiplied by the component factor (the bracketed terms in the formulas). Each contribution to the category factor was then rescaled to ensure that the sum of assessed expenses equalled the sum of actual expenses.

RESULTS FOR 2005-06

- 13 Table 11 at the end of this working paper shows the average, actual and assessed expenses for each State for all years of the 2007 Update. Table 4 shows actual, average and assessed expenses per capita and the cost of service provision ratio for the assessment in 2005-06. The cost of service provision ratio is equivalent to the category factor shown in Table 3.

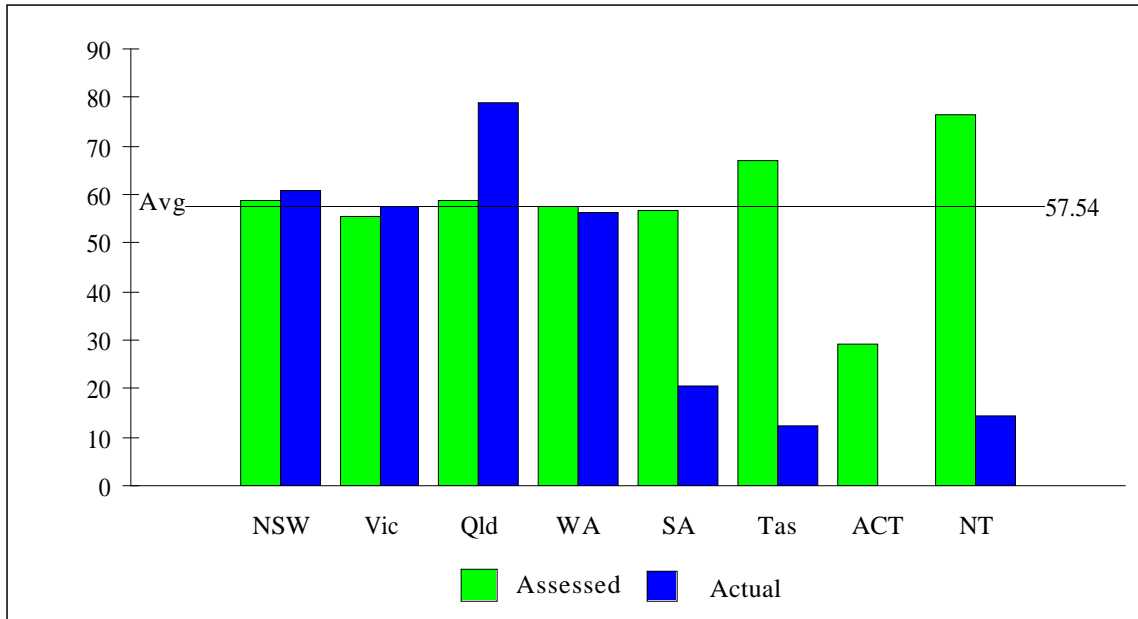
Table 4 Non-urban Transport, assessment results, 2005-06

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual expenses	61.02	57.68	78.79	56.25	20.54	12.28	0.00	14.58	57.54
Assessed expenses	58.71	55.39	58.67	57.65	56.92	67.00	29.13	76.56	57.54
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratio ^(a)	102.02	96.26	101.95	100.19	98.91	116.44	50.61	133.05	100.00

(a) The assessed costs of service provision ratio is the ratio of assessed expenses to average expenses per capita.

- 14 Figure 1 illustrates the assessed, actual and average expenses for Non-urban Transport for 2005-06.

Figure 1 Non-urban Transport, net expenses per capita — average, actual and assessed, 2005-06



CONTRIBUTION TO GST REVENUE DISTRIBUTION

15 Table 5 shows the category’s contribution to the distribution of GST revenue and health care grants (hereafter GST revenue) implied by the 2007 Update. It also shows the contribution of each factor and component to the GST revenue distribution.

Table 5 Non-urban Transport, contribution of assessment to GST revenue distribution, 2007 Update

Factor	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Fixed costs									
Administrative scale	-1.2	-0.7	-0.3	0.3	0.4	0.7	0.0	0.8	2.2
Input costs	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Component factor	-1.2	-0.7	-0.4	0.3	0.4	0.7	0.0	0.8	2.2
Regulation									
Economic environment	1.3	-2.9	1.9	-0.6	-0.5	1.5	-1.5	0.8	5.5
Dispersion	0.0	-0.2	0.2	0.0	0.0	0.0	0.0	0.1	0.3
Input costs	1.0	-0.1	-0.5	-0.2	-0.2	-0.1	0.0	0.0	1.1
Component factor	2.3	-3.2	1.5	-0.7	-0.7	1.3	-1.5	1.0	6.2
Concessions									
Socio-demographic composition	2.9	-1.8	0.3	-0.6	0.5	0.9	-2.2	0.1	4.7
Component factor	2.9	-1.8	0.3	-0.6	0.5	0.9	-2.2	0.1	4.7
General subsidies									
Socio-demographic composition	4.0	-4.8	2.5	1.5	-0.7	1.6	-5.8	1.8	11.3
Component factor	4.0	-4.8	2.5	1.5	-0.7	1.6	-5.8	1.8	11.3
Economic development									
EPC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Component factor	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Redistribution from EPC resulting from the 2007 Update assessment									
	8.0	-10.4	4.0	0.4	-0.5	4.4	-9.6	3.7	20.5

Note: The redistribution due to the component factors includes the effect of interactions between factors. Therefore the component factor figure may not equal the sum of its factors' redistribution.

Differences from an equal per capita assessment

16 Table 5 indicates that the main drivers of this assessment were:

- socio-demographic composition, which recognised the impact of differences in the size of the non-urban and concession-eligible populations on the services being provided; and
- economic environment, which recognised the impact on administration, planning, regulation and subsidisation due to differences in the size of the non-urban population being serviced.

17 Table 6 shows the distribution of State population by region as a percentage of total population.

Table 6 Distribution of State population by region as a proportion of total population

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Aust
	%	%	%	%	%	%	%	%	%
Urban	69.03	73.90	67.18	72.08	72.29	51.12	100.00	44.11	70.22
Other non-urban	30.83	26.10	31.71	23.54	27.18	48.70	0.00	41.99	28.89
Very remote	0.14	0.00	1.11	4.38	0.53	0.17	0.00	13.90	0.88

Source: Census 2001, ARIA.

18 The category factors in Table 5 reflected the following on a State by State basis:

- *New South Wales* had a greater than average proportion of the population living in non-urban areas and a higher than average proportion of its population that are eligible for concessions.
- *Victoria* had the largest negative GST revenue redistribution, reflecting the lower than average proportion of the population living in non-urban areas and the lower than average proportion of its population that are eligible for concessions.
- *Queensland* had a positive GST revenue redistribution, reflecting the greater than average proportion of the population living in non-urban areas.
- *Western Australia* had high general subsidy costs due to the very high proportion of people living in very remote areas. The below-average proportion of the population that are eligible for concessions reduces Western Australia's needs.
- *South Australia* had a higher than average proportion of its population that were eligible for concessions (which increased its needs), but this was counteracted by the lower proportion of people in non-urban areas, which reduced its needs.
- *Tasmania* had a GST revenue redistribution which reflected the fact that it had the highest proportion of the population that were eligible for concessions and the highest proportion of the population in non-urban areas.
- *ACT* had a large negative redistribution, reflecting its lack of people in non-urban areas, with people in the ACT considered to utilise non-urban transport services in New South Wales, and the relevant ACT population counted as part of the relevant New South Wales population.
- *Northern Territory* had a higher than average proportion of both non-urban population and people living in very remote areas, raising the cost of providing the average level of service.

CHANGES SINCE 2006 UPDATE

Effect of assessment on the distribution of GST revenue

19 Table 7 shows the redistribution of GST revenue resulting from the assessments in the 2006 Update and the 2007 Update. It also shows the sources of the changes.

- 20 Changes in the distribution of GST revenue between the 2006 Update and the 2007 Update were brought about because the Commission:
- used revised financial data in the category averages and other revised data in updating factor calculations for the years 2000-01 to 2004-05; and
 - replaced 2000-01 category averages and factors with those of 2005-06 to move forward the five-year period on which GST revenue distribution was based. Moving the five-year period forward in this way ensures the assessments reflect recent trends in State priorities on the services provided and recent State demographic and economic circumstances and their impact on the relative costs of those services.

Table 7 Non-urban Transport, effect of assessment on GST revenue distribution, 2006 Update to 2007 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Redistribution from EPC resulting from the 2006 Update assessment (a)	9.0	-11.1	4.1	0.5	-0.4	4.7	-10.7	3.9	22.2
Effect of revising category averages and factors for 2000-01 to 2004-05									
Category average	-0.3	0.4	-0.1	0.0	0.0	-0.2	0.4	-0.1	0.7
Category factors	-0.2	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.2
Interactions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total	-0.5	0.4	-0.1	0.0	0.1	-0.1	0.4	-0.1	0.8
Effect of replacing 2000-01 category averages and factors with those for 2005-06									
Category average	-0.6	0.7	-0.3	0.0	0.0	-0.3	0.7	-0.2	1.5
Category factors	0.1	-0.5	0.3	-0.1	-0.3	0.2	0.0	0.3	0.9
Interactions	0.0	0.1	-0.1	0.0	0.1	-0.1	0.0	-0.1	0.2
Total	-0.6	0.3	0.0	-0.1	-0.2	-0.1	0.7	-0.1	1.1
Redistribution from EPC resulting from the 2007 Update assessment (a)	8.0	-10.4	4.0	0.4	-0.5	4.4	-9.6	3.7	20.5
Total effect of revisions and updating (b)	-1.0	0.7	-0.1	-0.1	-0.1	-0.3	1.1	-0.2	1.8

(a) Using the same pool and population that were used to calculate the 2006 Update.

(b) This figure shows the change in the amount redistributed among the States between the 2006 Update and the 2007 Update. It does not necessarily equal the difference in the total redistribution from EPC between the two inquiries.

- 21 Compared with an equal per capita assessment, the 2007 Update assessment redistributed \$20.5 million away from Victoria, South Australia and the ACT. This figure was \$1.7 million

lower than in the 2006 Update, reflecting the reduced importance of the category in State budgets.

- 22 Table 8 shows the changes in GST revenue distribution attributable to changes in each factor arising from both revisions over 2000-01 to 2004-05 and replacing 2000-01 data with 2005-06 data.

Table 8 Non-urban Transport, effect of assessment on GST revenue distribution by factor, 2006 Update to 2007 Update

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Total redist'd
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
Fixed costs									
Administrative scale	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Input costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
General subsidies									
Socio-demographic composition	-0.5	0.5	-0.3	-0.2	0.1	-0.2	0.7	-0.2	1.3
Concessions									
Socio-demographic composition	-0.9	0.5	-0.1	0.2	-0.2	-0.3	0.7	0.0	1.4
Regulation									
Economic environment	0.2	-0.4	0.3	-0.1	-0.1	0.2	-0.2	0.1	0.8
Dispersion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Input costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1
Economic development									
EPC	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

- 23 The main reasons for the changes in GST revenue distribution were as follows.

Changes due to revising category average expenses and factors for years 2000-01 to 2004-05

- 24 **Revising average expenses.** The changes in the common years reflected minor downward revisions to the equalisation budget. This reduced the importance of the category and increased the revenue shares of Victoria, South Australia and the ACT because their assessed disabilities were below average in the years of change.
- 25 Table 9 shows the average expenses for the six financial years of this update and those of the previous update

Table 9 Non-urban Transport, average expenses used in the 2006 and 2007 Updates

	1999-2000	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
2007 Update		59.02	49.27	49.78	51.23	46.54	57.54
2006 Update	56.08	58.10	52.99	54.55	53.31	46.15	
Difference	-	0.9	-3.7	-4.8	-2.1	0.4	-

26 **Revising category factors.** There were only minor revisions to category factors, reflecting revisions to component proportions (in particular, an increase in the importance of regulation costs). These component proportion changes are due to both revisions to State expenses, particularly decreased spending by New South Wales on concessions (see paragraph 29), and the decreased importance of the category as a whole.

Changes in State circumstances — replacing 2000-01 with 2005-06 data

27 **Replace average expenses.** Between 2000-01 and 2005-06, per capita average expenses decreased by 2.49 per cent per capita while the GST pool increased by 43.3 per cent per capita. This caused the category to become less important to the calculation of relativities, resulting in a lower redistribution of GST revenue for this category. This change increased the GST revenue shares of the States assessed to have below-average cost of service provision ratios (Victoria and the ACT, with a marginal positive effect on South Australia).

28 **Replace category factors** Table 10 shows the actual expenses and implied assessed cost of providing services for 2000-01, the year that drops out of the assessment period, and 2005-06, the year that comes into the assessment period. In general, it shows that the 2005-06 assessed costs of service provision ratios were lower than in 2000-01 for Victoria, Western Australia and South Australia. Replacing the 2000-01 year with the 2005-06 year reduced the share of GST revenue for these States.

Table 10 Non-urban Transport, actual expenses and cost of service provision, 2000-01 and 2005-06

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual expenses									
2000-01	64.14	28.07	81.62	117.75	37.81	1.70	0.00	58.25	59.02
2005-06	61.02	57.68	78.79	56.25	20.54	12.28	0.00	14.58	57.54
	%	%	%	%	%	%	%	%	%
Change between 2000-01 and 2005-06	-4.86	105.49	-3.47	-52.23	-45.68	624.00	0.00	-74.97	-2.49
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Assessed expenses									
2000-01	60.19	57.19	59.87	59.28	58.99	67.09	29.83	74.22	59.02
2005-06	58.71	55.39	58.67	57.65	56.92	67.00	29.13	76.56	57.54
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratio									
2000-01	101.99	96.90	101.44	100.44	99.95	113.68	50.55	125.76	100.00
2005-06	102.02	96.26	101.95	100.19	98.91	116.44	50.61	133.05	100.00

29

30 There was an increased importance of expenses on regulation (and reduction in the importance of concessions) of non-urban transport during the update. This was because an adjustment was made during the 2006 Update to data from 2003-04 and 2004-05 to remove New South Wales' incorrectly classified rural school children transport expenses, which had overvalued the importance of concessions expenses. The effect of this adjustment continues to have an impact on factors as the years 2003-04 and 2004-05 are still within the assessment period. As a consequence, there were redistributions to States with greater than average regulation costs from Victoria, Western Australia, South Australia and the ACT.

31 The revision attributed to General Subsidies in Table 8 are caused by the decrease in GST revenue share associated the drop in category importance, rather than as a result of change in the underlying data.

This chapter was prepared by the Transport section of the Commonwealth Grants Commission. If you have any questions about its content please contact Stephen Tregua-Collett on (02) 6229 8838 or stephen.tregua-collett@cgc.gov.au.



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Table 11 Assessment of Expenses, Non-urban Transport

	2001-02		2002-03		2003-04		2004-05		2005-06	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Average Expenses		49.27		49.78		51.23		46.54		57.54
New South Wales										
Assessed difference	6.389	0.97	6.498	0.98	7.053	1.05	6.206	0.92	7.914	1.16
Expenses - Assessed	331.998	50.24	338.009	50.76	350.434	52.28	320.155	47.46	399.249	58.71
Actual	341.755	51.72	351.950	52.85	397.013	59.23	268.840	39.86	414.993	61.02
Victoria										
Assessed difference	- 7.466	- 1.55	- 7.616	- 1.56	- 9.273	- 1.88	- 8.587	- 1.72	- 10.888	- 2.15
Expenses - Assessed	230.628	47.73	235.569	48.22	243.739	49.35	223.889	44.83	280.188	55.39
Actual	156.000	32.28	133.000	27.23	206.000	41.71	236.982	47.45	291.753	57.68
Queensland										
Assessed difference	2.542	0.69	2.643	0.70	3.614	0.94	3.380	0.86	4.507	1.12
Expenses - Assessed	183.328	49.97	189.704	50.48	200.635	52.17	186.381	47.40	235.567	58.67
Actual	269.415	73.43	264.429	70.37	235.087	61.13	275.682	70.12	316.363	78.79
Western Australia										
Assessed difference	0.451	0.24	0.457	0.24	0.219	0.11	0.221	0.11	0.227	0.11
Expenses - Assessed	94.748	49.51	96.854	50.02	100.862	51.34	93.056	46.66	117.116	57.65
Actual	129.065	67.44	134.967	69.70	140.983	71.76	118.000	59.16	114.262	56.25
South Australia										
Assessed difference	0.001	0.00	0.010	0.01	- 0.801	- 0.52	- 0.664	- 0.43	- 0.970	- 0.63
Expenses - Assessed	74.662	49.27	75.802	49.79	77.571	50.71	70.893	46.11	88.127	56.92
Actual	41.878	27.64	87.089	57.20	31.881	20.84	25.825	16.80	31.804	20.54
Tasmania										
Assessed difference	3.265	6.91	3.309	6.97	4.015	8.36	3.731	7.71	4.612	9.46
Expenses - Assessed	26.530	56.19	26.942	56.75	28.615	59.59	26.263	54.25	32.668	67.00
Actual	1.000	2.12	3.800	8.00	2.800	5.83	4.000	8.26	5.989	12.28
Australian Capital Territory										
Assessed difference	- 7.790	- 24.31	- 7.925	- 24.57	- 8.180	- 25.28	- 7.446	- 22.93	- 9.303	- 28.42
Expenses - Assessed	7.996	24.96	8.132	25.21	8.394	25.95	7.669	23.62	9.534	29.13
Actual	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00	0.000	0.00
Northern Territory										
Assessed difference	2.607	13.16	2.624	13.23	3.353	16.85	3.159	15.68	3.902	19.02
Expenses - Assessed	12.370	62.43	12.493	63.01	13.543	68.09	12.538	62.22	15.706	76.56
Actual	23.147	116.82	8.270	41.71	10.030	50.42	11.514	57.14	2.991	14.58

Note: Note: ACT expenses may include municipal expenses. Attachment A, 2007 Update, *RFCS* for how State actual figures are compiled.

