

PUBLIC SAFETY – ASSESSMENT RESULTS

- 1 This working paper describes the expense assessment for Public safety and provides information on its impact on GST revenue distribution for the 2008 Update. Development of the assessment method is discussed in Volume 6 of the 2004 Review Working Papers.

DESCRIPTION OF THE CATEGORY

- 2 The Public safety category comprised expenses on administration, planning, support and operation of public safety and emergency services. More specifically, the category included expenses on:
 - fire protection services (for example, contributions to volunteer fire brigades and operations of fire brigade boards);
 - immediate relief for victims of fires, floods, droughts, cyclones, other natural disasters and restoration of community service facilities;
 - laying of mesh or netting in coastal and estuarine water to provide protection from sharks and crocodiles; and
 - public order and safety services such as beach inspectors, life saving and beach patrols, animal control, emergency services and control of explosives.
- 3 Specific Purpose Payments (SPPs) included in the Public safety category were: the Australian Emergency Management Institute (AEMI) Emergency Services (COPO) and National Aerial Fire Fighting Strategy.
- 4 The category excluded the following SPPs: Disaster Mitigation Package; Bushfire Recovery Appeals; Exceptional Circumstances Administration; Commonwealth Heads of Government meeting – payment to Queensland Police; Rural Adjustment Scheme; Natural Disaster Relief and Natural Disaster Risk Management Studies.
- 5 Table 1 shows the average expenses and user charges for the last six financial years. In 2006-07, the average expenses of \$85.79 per capita represented 1.33 per cent of total State average expenses. User charges accounted for 87.08 per cent of the category average expenses. Public safety user charges are dealt with in more detail in the Public safety user charges working paper.

Table 1 Public safety, average expenses and user charges, 2001-02 to 2006-07

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Average expenses (\$pc)	72.88	86.31	75.53	81.52	82.76	85.79
% of total State average expenses	1.41	1.62	1.39	1.43	1.38	1.33
Average user charges (\$pc)	55.85	58.86	63.74	65.28	69.79	74.71
% of category average expenses	76.63	68.19	84.40	80.08	84.33	87.08

ASSESSMENT METHOD

Description of the assessment

- 6 The Public safety assessment for the 2008 Update was carried out using six components: fixed costs; public order and safety; natural disaster relief; emergency management; national capital and isolation.
- 7 The expenses assessment method for the 2008 Update was the same as for the 2007 Update.
- The expenses for fixed costs and isolation were assessed using the general methods.
 - The expenses related to public order and safety were assessed on service provision associated with the spread of population.
 - The expenses relating to natural disaster relief were assessed on the basis of net actual expenses on natural disasters in each assessment year.
 - For the expenses related to emergency management, an urban complexity factor was assessed to recognise the greater management costs associated with highly urbanised areas. The assessment method was the same as the one used in the Police category.
 - A national capital allowance was made to recognise the additional costs incurred by the ACT because of:
 - the higher risk of fires due to the ACT's greater bush-urban interface; and
 - the need to employ fire fighters to fight rural fires because of a limited capacity to recruit volunteer rural fire fighters.

Assessment structure

- 8 Table 2 summarises the assessment structure for the 2008 Update.
- 9 The national capital component was based on the national capital allowance of \$2.12 million for the ACT for 2006-07.
- 10 Component weights for the public order and safety, natural disaster relief, and emergency management components reflected the contribution of the relevant expenses to the category.

Table 2 Public safety, assessment structure, 2008 Update, 2006-07

Expense component	Component weight	Factors	Basis of calculation
	%		
Fixed costs	1.46	Administrative scale	General method.
		Fixed costs input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
Public order and safety	21.90	Dispersion	General method.
		Input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
Natural disaster relief	15.30	Physical environment	Based on actual net expenses of States on natural disasters in each assessment year.
Emergency management	61.05	Urban complexity	Cost weight of 1.1 applied to populations of Sydney and Melbourne.
		Dispersion	General method.
		Input costs	General method with weights of 80% for wages, 2% for accommodation and 0.5% for electricity.
National capital	0.12	National capital	Based on an assessed allowance of \$2.12 million.
Isolation	0.18	Isolation	General method.

- 11 In the 2004 Review, the Commission decided that, where data were available and the change was material, component weights would be reviewed (and updated if appropriate) on an annual basis. The component weight for the public order and safety component is based on Government Finance Statistics (GFS) expenses and the weight for the natural disaster relief component on State data. The weight for the emergency management component is calculated as the residual.

Calculating the category factor

- 12 Table 3 summarises the components, component weights and factors assessed for this category for the last year of the 2008 Update. It shows the calculation of the category factor for 2006-07.

Table 3 Public safety, derivation of category factor, 2008 Update, 2006-07

Factors	NSW	Vic	Qld	WA	SA	Tas	ACT	NT
Fixed costs (component weight = 1.46 %)								
Administrative scale	0.38031	0.50456	0.63046	1.25230	1.65373	5.30328	7.74403	12.25245
Input costs	1.02528	0.99212	0.98387	0.99199	0.97579	0.95664	1.01939	1.01769
Component factor	0.38993	0.50059	0.62029	1.24227	1.61369	5.07334	7.89420	12.46916
A Wgtd comp factor	0.00570	0.00732	0.00907	0.01816	0.02359	0.07418	0.11542	0.18231
Public order and safety (component weight = 21.9 %)								
Dispersion	0.99611	0.98171	1.01420	1.02221	0.98566	0.97669	0.93545	1.33823
Input costs	1.02528	0.99212	0.98387	0.99199	0.97579	0.95664	1.01939	1.01769
Component factor	1.02139	0.97383	0.99807	1.01420	0.96145	0.93333	0.95484	1.35591
B Wgtd comp factor	0.22368	0.21327	0.21857	0.22211	0.21056	0.20440	0.20911	0.29694
Natural disaster relief (component weight = 15.29 %)								
Physical environment	0.88748	0.09994	2.52784	0.79633	0.05873	1.03317	0.00000	7.26122
Component factor	0.88748	0.09994	2.52784	0.79633	0.05873	1.03317	0.00000	7.26122
C Wgtd comp factor	0.13574	0.01529	0.38662	0.12180	0.00898	0.15802	0.00000	1.11058
Emergency management (component weight = 61.05 %)								
Urban influences	1.02247	1.03071	0.96461	0.96461	0.96461	0.96461	0.96461	0.96461
Dispersion	0.99611	0.98171	1.01420	1.02221	0.98566	0.97669	0.93545	1.33823
Input costs	1.02528	0.99212	0.98387	0.99199	0.97579	0.95664	1.01939	1.01769
Component factor	1.04434	1.00374	0.96274	0.97830	0.92742	0.90030	0.92105	1.30792
D Wgtd comp factor	0.63763	0.61284	0.58781	0.59731	0.56624	0.54968	0.56235	0.79856
National capital (component weight = 0.12 %)								
National capital	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	61.95227	0.00000
Component factor (a)	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	61.95227	0.00000
E Wgtd comp factor	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.07324	0.00000
Isolation (component weight = 0.18 %)								
Isolation	0.04081	0.06917	0.11309	1.80761	1.09363	2.75060	1.22840	58.74083
Component factor	0.04081	0.06917	0.11309	1.80761	1.09363	2.75060	1.22840	58.74083
F Wgtd comp factor	0.00007	0.00012	0.00020	0.00322	0.00195	0.00489	0.00219	0.10453
Category factor	1.00282	0.84883	1.20227	0.96259	0.81132	0.99117	0.96230	2.49292

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.

- (a) Component factor rebased so that the average is 1.00000.
(b) Category factor = (A + B + C + D + E + F).

13 The category factor was calculated as follows:

$$\text{category factor} = \text{fixed costs} + \text{public order and safety} + \text{natural disaster relief} + \text{emergency management} + \text{national capital} + \text{isolation}$$

Where

$$\text{fixed costs} = 0.0146 [\text{administrative scale} * \text{fixed costs input costs}]$$

$$\text{public order and safety} = 0.2190 [\text{dispersion} + \text{input costs} - 1]$$

$$\text{natural disaster relief} = 0.1530 [\text{physical environment}]$$

$$\text{emergency management} = 0.6105 [\text{urban complexity} * (\text{dispersion} + \text{input costs} - 1)]$$

$$\text{national capital} = 0.0012 [\text{national capital}]$$

$$\text{isolation} = 0.0018 [\text{isolation}]$$

14 In each case, the contribution to the category factor was calculated as the expense component weight (the percentages in the table) multiplied by the component factors (the bracketed terms in the formulas). Each component's contribution to the category factor was then scaled to ensure that the sum of assessed expenses equalled the sum of actual expenses.

RESULTS FOR 2006-07

15 Table 4 shows actual, average and assessed gross expenses per capita and the assessed cost of providing services ratio for the assessment in 2006-07. The assessed cost of providing services ratio is equivalent to the category factor shown in Table 3.

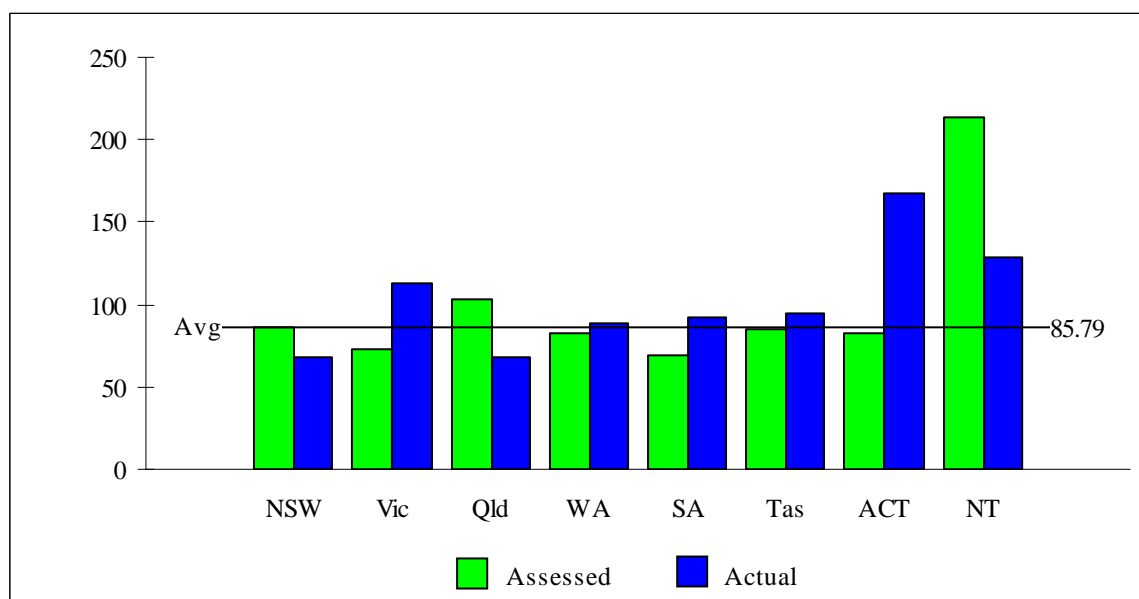
16 Table 10 at the end of this working paper summarises the results of the assessment. It shows the average, actual and assessed expenses for each State for all years of the 2008 Update.

Table 4 Public safety, assessment results, 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual expenses	68.26	112.39	67.56	88.89	92.59	94.63	167.75	128.05	85.79
Assessed expenses	86.03	72.82	103.14	82.58	69.60	85.03	82.56	213.87	85.79
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratio (a)	100.28	84.88	120.23	96.26	81.13	99.12	96.23	249.29	100.00

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

17 Figure 1 illustrates the per capita assessed, actual and average expenses for Public safety for 2006-07.

Figure 1 Public safety, gross expenses per capita — assessed, actual and average, 2006-07

CONTRIBUTION TO GST REVENUE DISTRIBUTION

18 Table 5 shows the category's contribution to the distribution of GST revenue and health care grants (hereafter GST revenue). It also shows the contribution of each factor and component to the GST revenue distribution.

Differences from an equal per capita assessment

19 Table 5 indicates that the disabilities that had the biggest impact on the assessment were:

- physical environment factor — recognising the unpredictable costs of providing natural disaster relief;
- input costs factor — recognising the differences between States in the prices of labour, accommodation and electricity used in providing services, that arise for reasons beyond the control of individual States;
- urban complexity factor — recognising the higher costs of providing emergency management in Victoria and New South Wales due to the higher risk of industrial accidents or terrorist threats in densely settled urban areas;
- dispersion factor — to account for differences in per capita costs of service provision associated with the geographic dispersion of population; and
- administrative scale factor — recognising the unavoidable costs each State incurred to have the policy and administrative infrastructure necessary to provide the service, regardless of the size of the population.

Table 5 Public safety, contribution of assessment to GST revenue distribution, 2008 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	-5.8	-3.5	-2.0	0.8	1.4	2.8	3.1	3.3	11.4
Input costs	0.3	0.0	-0.2	0.0	-0.1	0.0	0.0	0.0	0.3
Component factor	-5.7	-3.5	-2.1	0.7	1.3	2.7	3.2	3.4	11.3
Emergency management									
Urban complexity	9.6	9.8	-9.1	-4.6	-3.4	-1.1	-0.7	-0.5	19.4
Dispersion	-1.6	-5.5	3.4	2.7	-1.3	-0.7	-1.3	4.2	10.3
Input costs	13.2	-1.3	-6.9	-2.0	-2.5	-1.2	0.5	0.3	13.9
Component factor	21.4	2.8	-12.5	-3.9	-7.1	-2.9	-1.5	3.9	28.0
Public order and safety									
Dispersion	-0.6	-2.0	1.2	1.0	-0.5	-0.2	-0.5	1.5	3.7
Input costs	4.7	-0.5	-2.5	-0.7	-0.9	-0.4	0.2	0.1	5.0
Component factor	4.2	-2.4	-1.3	0.3	-1.4	-0.7	-0.3	1.6	6.0
Natural disaster relief									
Physical environment	-24.7	-16.0	52.9	-6.2	-13.4	-3.1	2.6	7.9	63.4
Component factor	-24.7	-16.0	52.9	-6.2	-13.4	-3.1	2.6	7.9	63.4
National capital									
National capital	-0.8	-0.6	-0.5	-0.2	-0.2	-0.1	2.3	0.0	2.3
Component factor	-0.8	-0.6	-0.5	-0.2	-0.2	-0.1	2.3	0.0	2.3
Isolation									
Isolation	-1.1	-0.8	-0.6	0.3	0.0	0.1	0.0	2.1	2.6
Component factor	-1.1	-0.8	-0.6	0.3	0.0	0.1	0.0	2.1	2.6
Redistribution from EPC resulting from the 2008 Update assessment									
	-6.8	-20.6	35.9	-9.1	-20.7	-3.9	6.4	18.9	61.1

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.

20 The category factors reflected the following on a State by State basis.

- *New South Wales* — The below average GST revenue redistributed to New South Wales was primarily due to significantly below average costs in the natural disaster relief component.
- *Victoria* — Victoria's below average GST revenue redistribution reflected its low per capita natural disaster relief costs. This effect was partly offset by the extra emergency management costs of Melbourne.

- *Queensland* — Queensland had the largest share of GST from the Public safety category of any State. This was the result of higher than average natural disaster relief costs, which were partly offset by lower than average per capita costs for emergency management and labour.
- *Western Australia* — The below average GST revenue redistributed to Western Australia reflected the State's lower than average natural disaster relief costs and lower than average per capita costs for emergency management.
- *South Australia* — South Australia's below average GST revenue share reflected its lower than average natural disaster relief costs and lower than average per capita costs for emergency management.
- *Tasmania* — Below average GST revenue redistributed to Tasmania reflected the State's lower than average natural disaster relief costs and lower than average per capita costs for emergency management.
- *ACT* — The ACT's relatively large GST revenue redistribution reflected its above average natural disaster relief costs – particularly after the ACT bushfire disaster in early 2003 – supplemented by the ACT's higher risk due to greater urban-bush interface and above average per capita costs of providing administrative infrastructure.
- *Northern Territory* — The Northern Territory had above average per capita natural disaster relief costs as well as a highly geographically-dispersed population and above average per capita costs of providing administrative infrastructure. The Northern Territory had the second-largest State share of GST.

CHANGES SINCE THE 2007 UPDATE

Major changes in this update

- 21 The major change in this update was a reduction in natural disaster relief expenses for New South Wales between 2001-02 and 2006-07.

Effect of assessment on the distribution of GST revenue

- 22 Table 6 shows the redistribution of GST revenue resulting from the assessments in the 2007 Update and the 2008 Update. It also shows the sources of changes.
- 23 Changes in the distribution of GST revenue between the 2007 Update and the 2008 Update were brought about because the Commission:
- used revised financial data in the average expenses and other revised data in factor calculations for the years 2001-02 to 2005-06; and
 - replaced 2001-02 average expenses and factors with those of 2006-07 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 trends in State demographic, and economic circumstances on the relative costs of those services.

Table 6 Public safety, effect of assessment on GST revenue distribution, 2007 Update to 2008 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 2007 Update assessment (a)	23.2	-25.2	22.1	-15.1	-22.6	-5.7	6.4	16.9	68.6
Effect of revising category averages and factors for 2001-02 to 2005-06									
Category average	0.3	0.4	-0.9	0.2	0.3	0.1	-0.1	-0.3	1.3
Category factors	-2.2	-1.2	1.0	1.9	-0.3	0.0	0.0	0.7	3.7
Interactions	0.1	0.0	0.0	-0.1	0.0	0.0	0.0	0.0	0.2
Total	-1.8	-0.7	0.1	2.0	0.0	0.1	-0.1	0.4	2.6
Effect of replacing 2001-02 category averages and factors with those for 2006-07									
Category average	-3.6	2.5	-0.2	0.7	0.9	0.2	0.0	-0.5	4.3
Category factors	-28.2	3.2	15.9	3.8	1.1	1.7	0.0	2.5	28.2
Interactions	3.6	-0.4	-2.0	-0.5	-0.1	-0.2	0.0	-0.3	3.6
Total	-28.2	5.3	13.7	4.0	1.9	1.7	0.0	1.6	28.2
Redistribution from EPC resulting from the 2008 Update assessment (a)	-6.8	-20.6	35.9	-9.1	-20.7	-3.9	6.4	18.9	61.1
Total effect of revisions and updating (b)	-30.0	4.6	13.8	6.0	1.9	1.8	0.0	2.0	30.1

(a) Assuming same pool and a constant population.

(b) The total redistributed amount shows the change in the amount redistributed among the States between the 2007 Update and the 2008 Update. It does not necessarily equal the difference in the total redistribution from EPC between the two inquiries.

24 Compared with an equal per capita assessment, the 2008 Update redistributed \$61.1 million from New South Wales, Victoria, Western Australia, South Australia and Tasmania to the other States, \$7.5 million less than in the 2007 Update.

25 Table 7 shows the changes in GST revenue attributable to changes in each factor arising from both revisions over 2001-02 to 2005-06 and replacing 2001-02 data with 2006-07 data.

Table 7 Public safety, effect of assessment on GST revenue distribution by factor, 2007 Update to 2008 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	0.4	0.1	0.0	0.0	0.0	-0.1	-0.1	-0.1	0.5
Input costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Emergency management									
Urban influences	-0.5	-0.2	0.3	0.2	0.2	0.1	0.0	0.0	0.8
Dispersion	0.1	0.2	-0.1	-0.1	0.0	0.0	0.0	-0.1	0.4
Input costs	-1.7	-0.2	1.2	0.4	0.3	0.1	0.0	0.0	2.0
Public order and safety									
Dispersion	0.0	0.1	-0.1	0.0	0.0	0.0	0.0	0.0	0.1
Input costs	-0.6	-0.1	0.4	0.1	0.1	0.0	0.0	0.0	0.7
Natural disaster relief									
Physical environment	-28.0	4.5	12.2	5.5	1.2	1.8	0.2	2.7	28.0
National capital									
National capital	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.0	0.1
Isolation									
Isolation	0.1	0.0	0.0	0.0	0.0	0.0	0.0	-0.1	0.1

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

Changes due to revising average expenses and factors for years 2001-02 to 2005-06

- 27 **Revising average expenses.** Downward revisions were made to average expenses for 2001-02 to 2006-07. This reduced the amount of GST redistributed for that period (\$1.3 million) and reduced the GST revenue shares of States assessed to have an above average cost of providing services ratio (Queensland, the ACT and the Northern Territory). In total, these revisions were small, which resulted in a small change in GST revenue share.
- 28 **Revising category factors.** There were some significant revisions to State natural disaster relief expenses. Most notably, Western Australia revised its expense figure for 2005-06 from \$9.13 million to \$18.76 million. This revision, increased Western Australia's revenue share by \$1.9 million.
- 29 New South Wales made a downward revision to its 2005-06 expenses from \$24.72 million to \$23.25 million. This, coupled with the effect of Western Australia's revision, caused redistribution away from New South Wales of \$2.2 million.

Changes in State circumstances — replacing 2001-02 with 2006-07 data

30 Table 8 shows the actual expenses and implied costs of service provision for 2001-02, the year that drops out of the assessment period, and 2006-07, the replacing year, for the 2008 Update assessment.

Table 8 Public safety, actual and assessed expenses and assessed cost of service provision, 2001-02 and 2006-07

	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Actual expenses									
2001-02	74.62	81.81	64.37	56.79	63.91	69.74	99.72	142.51	72.88
2006-07	68.26	112.39	67.56	88.89	92.59	94.63	167.75	128.05	85.79
	%	%	%	%	%	%	%	%	%
Change between 2000-01 and 2005-06	-8.53	37.38	4.95	56.52	44.88	35.70	68.23	-10.15	17.71
	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc	\$pc
Assessed expenses									
2001-02	87.43	59.53	74.09	63.66	56.58	59.76	70.03	140.94	72.88
2006-07	86.03	72.82	103.14	82.58	69.60	85.03	82.56	213.87	85.79
	%	%	%	%	%	%	%	%	%
Assessed cost of providing services ratios									
2001-02	119.97	81.68	101.65	87.34	77.63	81.99	96.08	193.38	100.00
2006-07	100.28	84.88	120.23	96.26	81.13	99.12	96.23	249.29	100.00

31 **Replacing average expenses.** Between 2001-02 and 2006-07, per capita average expenses increased by 17.71 per cent, less than the increase in the per capita GST pool (43.9 per cent). GST revenue was redistributed away from those States with above average expenses.

32 **Replacing category factors.** Table 8 shows the actual expenses and implied assessed cost of providing services for 2001-02, the year that drops out of the assessment period, and 2006-07, the year that comes into the assessment period. The main change came from New South Wales which had considerably smaller natural disaster relief expenses in 2006-07 (\$79.8 million) compared with 2001-02 (\$144.7 million). Table 9 compares expenses on natural disaster relief in 2001-02 and 2006-07 for each State. Natural disaster relief is assessed actual per capita.

Table 9 Net expenses, natural disaster relief, 2001-02 and 2006-07

Actual expenses	NSW	Vic	Qld	WA	SA	Tas	ACT	NT	Avg.
	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m	\$m
2001-02	144.7	2.4	0.0	6.9	0.0	0.0	0.0	3.5	19.7
2006-07	79.8	6.8	137.2	21.8	1.2	6.7	0.0	20.3	34.2

- 33 The overall effect of these changes was a large reduction of \$30.0 million in New South Wales' revenue share, to the benefit of all other States.
- 34 Queensland had much greater expenses in 2006-07 than in 2001-02 due to a natural disaster in 2006. The State used a greater share of the pool to finance its natural disaster relief services. Queensland's assessed cost of providing services ratio increased, resulting in a larger share of GST (\$13.8 million).

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Table 10 Assessment of expenses, Public safety

	2002-03		2003-04		2004-05		2005-06		2006-07	
	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita	Amount	Per Capita
	\$m	\$	\$m	\$	\$m	\$	\$m	\$	\$m	\$
Average Expenses		86.31		75.53		81.52		82.76		91.24
New South Wales										
Assessed difference	15.037	2.26	5.293	0.79	- 28.653	- 4.26	- 24.826	- 3.66	2.270	0.33
Expenses - Assessed	589.283	88.57	510.777	76.32	520.187	77.26	536.997	79.10	621.727	91.58
Actual	531.151	79.84	519.911	77.69	574.678	85.36	553.319	81.50	467.957	68.93
Victoria										
Assessed difference	22.420	4.58	- 28.322	- 5.71	- 16.698	- 3.33	- 5.986	- 1.18	- 67.124	- 13.18
Expenses - Assessed	444.963	90.89	346.009	69.81	392.477	78.19	415.319	81.58	397.400	78.06
Actual	487.752	99.64	338.243	68.25	420.519	83.78	483.188	94.91	580.973	114.12
Queensland										
Assessed difference	- 5.115	- 1.36	15.464	4.00	39.798	10.06	38.053	9.40	71.658	17.70
Expenses - Assessed	320.071	84.96	307.211	79.53	362.318	91.58	373.117	92.15	441.093	108.94
Actual	288.098	76.47	281.116	72.78	271.327	68.58	251.834	62.20	280.038	69.16
Western Australia										
Assessed difference	- 22.671	- 11.69	1.616	0.82	- 5.349	- 2.67	- 2.163	- 1.06	- 6.671	- 3.27
Expenses - Assessed	144.651	74.62	150.274	76.35	157.687	78.84	166.542	81.69	179.341	87.97
Actual	109.295	56.38	132.968	67.56	147.251	73.63	166.789	81.82	270.534	132.71
South Australia										
Assessed difference	- 22.900	- 15.00	- 14.057	- 9.15	- 8.337	- 5.39	- 17.567	- 11.26	- 26.083	- 16.71
Expenses - Assessed	108.845	71.31	101.978	66.38	117.743	76.13	111.571	71.50	116.302	74.53
Actual	106.658	69.88	116.510	75.84	126.599	81.85	129.156	82.77	145.983	93.55
Tasmania										
Assessed difference	- 5.756	- 12.12	- 2.930	- 6.10	- 1.882	- 3.88	- 4.193	- 8.58	- 0.318	- 0.65
Expenses - Assessed	35.248	74.20	33.376	69.43	37.639	77.64	36.230	74.17	44.252	90.59
Actual	36.894	77.66	36.964	76.90	35.753	73.75	39.762	81.40	46.526	95.25
Australian Capital Territory										
Assessed difference	9.480	29.25	9.756	29.91	6.841	20.82	0.306	0.92	- 1.210	- 3.64
Expenses - Assessed	37.459	115.56	34.395	105.44	33.623	102.34	27.800	83.68	29.105	87.60
Actual	125.147	386.08	57.927	177.58	47.302	143.98	48.667	146.48	56.481	170.00
Northern Territory										
Assessed difference	9.504	47.65	13.180	65.60	14.280	69.91	16.377	78.46	27.478	131.65
Expenses - Assessed	26.719	133.97	28.354	141.13	30.932	151.43	33.650	161.22	46.523	222.89
Actual	22.243	111.53	28.734	143.02	29.177	142.83	28.511	136.60	27.248	130.55

Note: Refer to Attachment A of the 2008 Update, Relative Fiscal Capacity of States for how these figures are compiled.