

## MUNICIPAL STATISTICS.

The total number of municipalities administering local government throughout the State at the end of the year 1904 was 208. Of these 11 are ranked as cities, 12 as towns, 37 as boroughs, and the remainder (148) as shires. The whole of Victoria is now brought under control of municipalities, with the exception of about 600 square miles in the mountainous part of Wonnangatta, and 64 square miles in French Island.

The following is a summary of the population, number of rate-payers, estimated number of dwellings (inhabited and uninhabited), total and annual value of rateable property, and annual revenue of cities, towns, boroughs, and shires in each of five years ended 1903-4:—

## MUNICIPALITIES: RETURN FOR FIVE YEARS.

Year.	Estimated Population.	Number of Rate-payers.	Estimated Number of Dwellings.		Estimated Value of Rateable Property.		Total Revenue.
			In-habited.	Uninhabited.	Total.	Annual.	
Cities, Towns, and Boroughs—							
1899-00	605,944	153,285	133,825	4,543	£ 67,113,600	£ 4,670,200	£ 657,775
1900-01	647,397	{ 153,783 }	130,215	4,250	{ 67,302,423 }	{ 4,765,632 }	{ 736,240 }
1901-2		{ 157,820 }			{ 77,289,493 }	{ 5,223,282 }	{ 809,325 }
1902-3	652,607	155,262	136,907	3,341	92,099,451	5,308,546	779,950
1903-4	652,658	158,691	137,394	4,958	93,376,880	5,366,477	789,596
Shires—							
1899-00	577,600	154,662	118,588	4,840	102,798,300	5,613,300	531,102
1900-01	551,523	{ 159,128 }	111,162	7,376	{ 106,839,331 }	{ 5,771,865 }	{ 544,994 }
1901-2		{ 147,671 }			{ 107,812,500 }	{ 5,661,805 }	{ 491,209 }
1902-3	557,285	150,724	115,429	3,567	111,803,408	5,880,386	499,112
1903-4	556,350	152,204	117,760	3,883	115,766,850	6,071,353	520,794
Total—							
1899-00	1,183,544	307,947	252,413	9,383	169,911,900	10,283,500	1,188,877
1900-01	1,198,920	{ 312,911 }	241,377	11,626	{ 174,141,754 }	{ 10,537,497 }	{ 1,281,234 }
1901-2		{ 305,491 }			{ 185,101,993 }	{ 10,885,087 }	{ 1,300,534 }
1902-3	1,209,892	305,986	252,336	6,908	203,902,919	11,188,932	1,279,962
1903-4	1,209,008	310,895	255,154	8,841	209,143,730	11,437,830	1,310,390

The number of ratepayers returned for 1903-4 is 310,895, and the total capital value of rateable property £209,143,730, which is equivalent to about 18 years' purchase on the annual value, £11,437,830.

Ratepayers and rateable property in municipalities.

The ordinary revenue and expenditure for the financial years ended 30th September, 1902, 1903, and 1904, were as follow:—

## REVENUE AND EXPENDITURE OF MUNICIPALITIES, 1902 TO 1904.

Sources of Revenue.	1902.	1903.	1904.
Taxation —	£	£	£
Rates ... ..	784,810	765,910	807,982
Licences ... ..	121,317	106,948	105,123
Market and Weighbridge Dues ... ..	58,113	52,522	52,772
Government Endowment and Grants ... ..	99,304	98,609	80,781
Contributions for Streets, Footpaths, &c. ... ..	21,901	21,577	20,485
Sanitary Charges ... ..	48,332	44,718	50,097
Rents ... ..	56,494	58,081	59,956
Other Sources ... ..	110,263	130,697	133,194
Total ... ..	1,300,534	1,279,062	1,310,390
Heads of Expenditure.			
Salaries, &c. ... ..	139,174	135,730	138,884
Sanitary Work, Street Cleansing, &c. ... ..	131,847	125,535	126,219
Lighting ... ..	97,414	68,665	69,877
Fire Brigades' Contributions ... ..	15,884	16,530	16,668
Public Works—			
Construction ... ..	195,487	131,508	167,919
Maintenance ... ..	340,791	330,897	360,831
Formation of Private Streets, &c. ... ..	22,197	19,307	19,504
Redemption of Loans ... ..	32,015	50,146	43,959
Interest on Loans ... ..	195,186	193,638	191,310
Charities ... ..	13,277	12,431	13,117
Other Expenditure ... ..	112,454	113,842	142,460
Total ... ..	1,295,726	1,198,229	1,260,748

As compared with 1903, the revenue of 1904 has increased by £31,328. The items showing advances are:—Rates, about £42,000; sanitary charges, £5,400; rents, £1,900; market and weighbridge dues, and “other sources” of revenue, £2,700. Government endowment and grants have been reduced £17,800; licences, £1,800; and contributions for streets, £1,100. The expenditure shows an increase of £92,519. The items increased are—Salaries, about £3,100; sanitary work and street cleaning, £700; lighting, £1,200; public works, construction, £36,400; maintenance, £29,900; charities, £700; and “other expenditure,” £29,000. The reductions in expenditure are—Redemption of loans, £6,200; and interest on loans, £2,300.

Sixty-two per cent. of municipal revenue was derived from rates, 8 per cent. from licences of all kinds, 4 per cent. from market and weighbridge dues, 6 per cent. from Government endowments and grants, 2 per cent. from contributions for streets, footpaths, &c., 4 per cent. from sanitary charges, 4 per cent. from rents, and 10 per cent. from all other sources.

Proportion of municipal revenue raised from different sources.

In 1904 the salaries of the municipal officers amounted to £138,884, or 10 3-5ths per cent. of the entire revenue.

Salaries

A sum of £13,117, equivalent to about 1 per cent. of the revenue, was devoted to local charities—the greater part of this disbursement was in aid of hospitals, benevolent asylums and associations, and orphan asylums.

Local charities

The assets of the municipalities are shown under three heads—(1) Municipal Fund, (2) Loan Fund, (3) Property; the liabilities under two heads—(1) Municipal Fund, (2) Loan Fund.

Assets and liabilities of municipalities.

## MUNICIPAL ASSETS AND LIABILITIES, 1902 TO 1904.

Assets.	1902.	1903.	1904.
Municipal Fund—	£	£	£
Uncollected Rates ... ..	141,482	130,203	119,013
Other Assets ... ..	153,490	166,753	168,107
Loan Funds—			
Sinking Funds—			
Amount at Credit ... ..	697,019	654,281	680,989
Arrears Due ... ..	1,175	2,033	4,352
Unexpended Balances ... ..	282,229	223,624	160,321
Due by other Municipalities ... ..	18,835	18,366	16,414
Property—			
Halls, Buildings, Markets, &c. ... ..	2,470,460	2,449,762	2,495,101
Waterworks ... ..	210,367	226,220	226,084
Gasworks ... ..	61,592	60,820	68,744
Total Assets ... ..	4,036,649	3,932,062	3,939,125
Liabilities.			
Municipal Fund—			
Arrears due to Sinking Funds ... ..	1,175	2,033	4,352
Overdue Interest ... ..	13,044	17,616	17,875
Bank Overdrafts ... ..	148,236	107,090	86,890
Temporary Government Advances ... ..	17,604	13,310	11,033
Other Liabilities ... ..	147,888	126,671	132,098
Loan Funds—			
Loans Outstanding ... ..	4,254,061	4,212,051	4,205,886
Due on Loan Contracts ... ..	33,455	30,092	29,947
Due to other Municipalities ... ..	18,835	18,366	16,414
Total Liabilities ... ..	4,634,298	4,527,229	4,504,495

Municipal assets and liabilities compared.

The total assets of municipalities in 1904 amounted to £3,939,125, and the liabilities to £4,504,495, showing a deficiency of £565,370. The aggregate of the current liabilities (Municipal Fund) was £252,248, against which there were assets amounting to £287,120. The gross liability on account of loan expenditure for works completed and in progress was £4,252,247, which, after deducting sinking funds and unexpended balances, was reduced to £3,390,171. If credit were taken for the value of municipal properties (£2,789,929) in markets, halls, buildings, gasworks, waterworks, &c., the net burden on account of loan moneys would be £600,242. As compared with 1903, the assets increased by £7,063; and the liabilities were reduced by £22,734.

Endowment of municipalities

Under the *Local Government Act* 1891, £450,000 was provided as an annual endowment for the municipalities. This was the first statutory provision made since 1879, when an endowment of £310,000, authorized under the *Local Government Act* 1874, ceased to be payable. A subsidy, however, in lieu thereof, amounting to £310,000, was voted by Parliament annually, but this vote was gradually increased until £450,000 was reached in 1889-90 and 1890-91. This amount was reduced to £405,000 per annum from the 1st January, 1893; to £310,000 from 1st July, 1893; to £100,000 from 1st July, 1894; and to £50,000 from 1st July, 1902. The endowment is payable in equal moities in March and September in each year. The following table shows the method of distribution for the year 1903-4:—

ENDOWMENTS TO MUNICIPALITIES, 1903-4.				Endowment.		
Municipality.				£	s.	d.
Boroughs (37)	...	...	...	916	3	7
Shires—						
2nd Class (67)	...	...	...	18,111	18	9
3rd „ (52)	...	...	...	17,533	2	7
4th „ (6)	...	...	...	1,853	11	7
5th „ (18)	...	...	...	7,346	9	5
6th „ (8)	...	...	...	2,838	14	1
Transferred to Trust Fund for Salaries, &c., of Inspectors of Municipal Accounts				1,400	0	0
Total	...	...	...	50,000	0	0

The amount of endowment paid is calculated on the amount of rates received during 1902, the following being the rates in the £1 received in 1903-4:—

	s.	d.
Boroughs	1	9'87
Shires—		
2nd Class	2	10'99
3rd „	3	4'82
4th „	4	10'32
5th „	5	9'25
6th „	6	8'19

In addition to the endowment of £50,000 the municipalities received from the Government a sum of £92,245 8s. 1d., under Act No. 1111, Section 201, the equivalent for (1) fees for licences; (2) fees for the registration of brewers and spirit merchants; (3) fines, penalties, and forfeitures incurred under *The Licensing Act 1876*. The particulars of this payment are in the following return:—

## LICENCE PAYMENTS, 1903-4.

	£	s.	d.
Paid to Cities (11) ... ..	36,894	5	5
„ Towns (12) ... ..	11,668	6	9
„ Boroughs (37) ... ..	14,738	8	0
„ Shires—			
1st Class (3) ... ..	555	0	0
2nd „ (67) ... ..	15,496	15	10
3rd „ (50) ... ..	9,478	18	9
4th „ (5) ... ..	831	15	0
5th „ (14) ... ..	1,839	18	10
6th „ (4) ... ..	741	19	6
<b>Total</b> ... ..	<b>92,245</b>	<b>8</b>	<b>1</b>
By adding the Accounts Paid on Account of 1903	£354	5	0
By deducting the Unpaid Accounts of 1904 ...	69	0	0
	<b>285</b>	<b>5</b>	<b>0</b>
<b>Equivalent to Municipalities</b> ... ..	<b>92,530</b>	<b>13</b>	<b>1</b>

The following is a statement of the payments and receipts of the Licensing Act Fund for the year ended 30th June, 1904:—

## LICENSING ACT FUND.

Payments.	£	s.	d.	Receipts.	£	s.	d.
Expenses of Officers under Licensing Act	7,045	8	5	Balance, 30th June, 1903	14,538	11	10
Cost of taking Poll of Electors ... ..	216	0	1	Licences, less Refunds	100,247	14	6
Equivalent to Municipalities (see previous table) ... ..	92,530	13	1	Fines, less Refunds	2,192	4	6
Balance, 30th June, 1904 ... ..	17,218	17	5	Sale of Confiscated Liquor ... ..	32	8	2
<b>Total</b> ... ..	<b>117,010</b>	<b>19</b>	<b>0</b>	<b>Total</b> ... ..	<b>117,010</b>	<b>19</b>	<b>0</b>

Classification of properties rated, 1901-2.

The number of properties rated and the annual assessments thereon in cities, towns and boroughs, and shires, in 1901-2, were as follow:—

NUMBER AND ASSESSMENT OF PROPERTIES RATED, 1901-2.

Rateable Values.	Number of Properties Rated.			Assessment of Properties.		
	In Cities, Towns, and Boroughs.	In Shires.	Total.	In Cities, Towns, and Boroughs.	In Shires.	Total.
				£	£	£
Under £25 ..	138,191	119,146	257,337	2,713,023	2,426,477	5,139,500
£25 to £50 ..	34,848	44,225	79,073			
£50 to £75 ..	8,002	10,681	18,683	693,482	1,096,013	1,789,495
£75 to £100 ..	3,094	6,612	9,706			
£100 to £200 ..	3,823	5,813	9,636	517,663	762,504	1,280,167
£200 to £300 ..	1,013	1,112	2,125			
£300 to £400 ..	435	406	841	1,299,114	1,376,811	2,675,925
£400 to £500 ..	257	226	483			
£500 and upwards	627	707	1,334			
Total ..	190,290	188,928	379,218	5,223,282	5,661,805	10,885,807

Value of properties compared.

Of these properties, 89 per cent. were of an annual value of under £50, 68 per cent. being less than £25. The annual assessment on properties under £50 amounted to over five millions, or 47 per cent. of the total. Although there are a greater number of properties rated in cities, towns, and boroughs, than in shires, the latter are the more valuable, as evidenced by the fact that the assessment on the rural properties amounted to £5,660,000, as against £5,220,000 in urban municipalities.

Ratings in municipalities 1904.

Of the 60 cities, towns, and boroughs, 11 levied rates of 1s. in the £1, 5 of 1s. 3d., 2 of 1s. 4d., 12 of 1s. 6d., 14 from 1s. 7d. to 1s. 10d., 11 of 2s., 2 of 2s. 3d., 1 of 2s. 4d., and 2 of 2s. 6d. Of the 148 shires, 2 levied a rate of 9d. in the £1, 96 levied rates of 1s., 18 of 1s. 3d., 5 of 1s. 4d., 18 of 1s. 6d., 4 of 1s. 7d. to 1s. 10d., 4 of 2s., and 1 of 2s. 3d. in the £1. These figures give an average rating of 1s. 7d. in the £1 in cities, towns, and boroughs, and 1s. 2d. in shires. The rating in the urban districts is thus shown to be 5d. in the £1 more than in the rural districts.

MUNICIPAL LOANS.

Municipal indebtedness.

The total indebtedness of the municipalities at the end of their financial year was £4,205,886; £280,509 due to the Government, and £3,925,377 due to the public. The total indebtedness of the shires was £651,407; £132,103 due to the Government, and £519,304 other loans. The total indebtedness of the cities was £3,554,479, of which £148,406 was due to the Government, and £3,406,073 otherwise.

## MUNICIPAL LOAN RECEIPTS AND EXPENDITURE, 1904.

	Cities, Towns, and Boroughs.	Shires.	Total.
	£	£	£
Receipts during the year ... ..	13,156	8,962	22,118
Balance unexpended from previous year ... ..	204,891	17,651	222,542
Expenditure during the year ... ..	74,970	9,369	84,339
Balance unexpended at the end of 1904 ... ..	143,077	17,244	160,321

The municipal expenditure of loan moneys during the year 1904 amounted to £84,339, of which £74,970 was spent by cities, towns, and boroughs, and £9,369 by shires. This is considerably less than the loan expenditure in any of the three preceding years, but exceeded that spent in 1900.

Municipal loan expenditure, 1900 to 1904.

## MUNICIPAL LOAN RECEIPTS AND EXPENDITURE: RETURN FOR FIVE YEARS.

Year.	Receipts. £	Expenditure. £
1900 ... ..	93,098	61,600
1901 ... ..	375,683	254,098
1902 ... ..	29,628	135,251
1903 ... ..	81,585	132,044
1904 ... ..	22,118	84,339

Of the total loan receipts for the year (£22,118), £2,000 was received from the Government—all of which was lent to the Wangaratta Borough; the balance (£20,118) was raised from the public by the following districts. All the loans were floated in Melbourne, except as regards that of the Borough of Oakleigh, which was negotiated locally:—

Loans raised by municipalities, 1904.

LOANS RECEIPTS BY MUNICIPALITIES, 1904.		Amount.
Loans from the Public—		
Cities, Towns, and Boroughs—		£
Oakleigh ... ..	..	200
Wangaratta ... ..	...	2,506
Warnambool ... ..	...	8,450
Total ... ..	...	11,156
Shires—		
Belfast ... ..	...	700
Borong ... ..	...	1,500
Heidelberg ... ..	...	1,500
Howqua ... ..	...	750
Lillydale ... ..	...	154
Nunawading ... ..	...	704
Swan Hill ... ..	...	2,004
Yea ... ..	...	1,650
Total ... ..	...	8,962
Government Loans—		
Wangaratta Borough ... ..	...	2,000
Grand Total ... ..	...	22,118





The following is a statement of the revenue and expenditure of the City of Melbourne for the year 1904:—

CITY OF MELBOURNE: REVENUE AND EXPENDITURE, 1904.

Heads of Revenue.						
Rates—						£
General	...	...	...	...	...	69,042
Lighting	...	...	...	...	...	22,987
Licences—						
Publicans'—Equivalent for—From Licensing Act	...	...	...	...	...	14,455
Abattoirs—Slaughtering Fees	...	...	...	...	...	1,483
Dairy	...	...	...	...	...	122
Noxious Trades	...	...	...	...	...	195
Drays and Hackney Carriages	...	...	...	...	...	2,346
Lodging-houses	...	...	...	...	...	25
Places for pastime	...	...	...	...	...	47
Fees under Dog Act	...	...	...	...	...	75 <sup>2</sup>
„ City Baths	...	...	...	...	...	1,413
Market and Weighbridge Fees	...	...	...	...	...	32,440
Contributions for Forming Private Streets, &c.	...	...	...	...	...	506
Contributions for Flagging, Asphalted Footpaths	...	...	...	...	...	191
Lighting—Sale of Electric Current and Rent of Meters, &c.	...	...	...	...	...	45,855
Fines—Police Court	...	...	...	...	...	1,188
Costs allowed at Police Court	...	...	...	...	...	70
Rents—						
Abattoirs	...	...	...	...	...	5,732
Markets and Shops	...	...	...	...	...	32,884
Boat Sites and Shops	...	...	...	...	...	77
Town Hall Premises and Rooms	...	...	...	...	...	3,774
Interest on Fixed Deposits	...	...	...	...	...	4,280
Miscellaneous—						
Reimbursements in Aid—						
Abattoirs—Sale of Fertilizer	...	...	...	...	...	4,375
Lighting—Gas Repayments	...	...	...	...	...	531
„ Sale of Gas-lamps, and Sundry Receipts	...	...	...	...	...	34
Cleansing Streets—Sale of Manure and Extra	...	...	...	...	...	1,222
Cleansing	...	...	...	...	...	183
Cleansing Cesspools—Sale of Night-soil	...	...	...	...	...	200
Public Conveniences	...	...	...	...	...	200
Other Receipts—						
Fees under Building Act	...	...	...	...	...	496
„ Weights and Measures Act	...	...	...	...	...	250
Sundries	...	...	...	...	...	508
Total	...	...	...	...	...	247,663

CITY OF MELBOURNE: REVENUE AND EXPENDITURE, 1904—  
*continued.*

Heads of Expenditure.		£
Salaries, &c.—		
Administrative Staff	...	10,102
Allowance to Mayor	...	1,500
Commissions—Rate Collectors	...	1,670
Hall Porter and Housekeeper	...	200
Valuation	...	1,327
Citizens' Lists—Collection of	...	223
Closet Cleansing and Sanitary Works	...	713
Street Cleansing, &c.	...	18,842
Lighting—Gas supplied, &c.	...	963
„ Electric—Maintenance	...	34,968
Fire Brigades Board—Contribution	...	3,741
Public Works—Maintenance—		
Roads and Bridges	...	32,333
Markets	...	16,498
Weighbridges	...	1,101
Abattoirs—Slaughtering Account	...	4,614
„ Management, Labour, &c., producing Fertilizer	...	7,304
Town Hall and City Court Property	...	2,506
Baths	...	1,421
Parks and Planting Trees in Streets	...	5,103
Public Conveniences	...	1
Repayment of Loan	...	10,000
Interest on Loans from the Government	...	240
„ „ Public	...	58,375
Payments towards Redemption of Government Loans	...	210
Sinking Funds—Loans from the Public	...	9,088
Electric Supply—Sinking, Depreciation, and Renewals Fund	...	17,985
Expenses of paying Interest on Loans	...	514
Contributions to Charitable Institutions	...	1,035
Law Costs	...	562
Printing, Advertising, and Stationery	...	1,162
Miscellaneous—		
Rewards and Sundries	...	316
Inspection—Weights and Measures Act	...	564
„ Under Health Act	...	1,137
„ Under Dog Act	...	403
Insurance and Guarantee Premiums	...	705
Elections	...	206
Analyst and Sundries	...	227
Town Hall Organ—Organist's Fees, Tuning, &c.	...	134
Metropolitan Gas Act (Expenses)	...	737
Sundries	...	149
Total	...	248,879

City of  
Ballarat  
revenue  
and expendi-  
ture,  
1904.

Of each £100 of revenue received by the City of Ballarat in 1904, general rates amounted to £54; licences to £13; sanitary rates to £12; market and weighbridge dues to £9; rents to £3; and other receipts to £9. £41 per £100 of expenditure was on public works; £11 on interest on and redemption of loans; £12 on sanitary expenses; £8 on lighting; £9 on salaries and allowances; £7 on street cleansing; and £12 on all other items.

REVENUE AND EXPENDITURE OF THE CITY OF BALLARAT FOR THE YEAR ENDED 30TH SEPTEMBER, 1904.

Revenue.		Amount.	Expenditure.		Amount.
Special Grants — From Government	...	£190	Salaries	...	£2,244
General Rates	...	16,698	Allowance to Mayor	...	300
Licences — From Licensing Act Fund	...	3,626	Sanitary Expenses	...	3,440
"    Other	...	326	Street Cleaning	...	2,000
Market and Weighbridge Dues	...	2,814	Lighting	...	2,400
Dog Fees	...	272	Fire Brigades' Board—Contribution	...	447
Pound Fees	...	55	Public Works { Construction	...	841
Closet Cleansing and Sanitary Rates and Fees	...	3,835	"    Maintenance	...	10,777
Rents	...	996	Repayment of Loans—		
Other Sources	...	2,086	To the Public	...	500
			Government	...	377
			Payment to Sinking Funds on Loans from the Public	...	640
			Interest—Government Loans	...	314
			"    Loans from the Public	...	1,176
			"    Bank Overdraft	...	18
			Contributions to Charitable Institutions	...	336
			Other Expenditure...	...	2,495
<b>Total</b>	...	<b>30,898</b>	<b>Total</b>	...	<b>28,305</b>

As much as 65 per cent. of the income of the Town of Ballarat East, in 1904, was derived from rates, 17 per cent. from licences, 13 per cent. from sanitary rates and fees, and 5 per cent. from other sources. Fifty per cent. of the expenditure was for public works construction and maintenance, 8 per cent. for street cleansing, 10 per cent. for interest on and redemption of loans, 9 per cent. for salaries and allowances, 9 per cent. for sanitary expenses, 7 per cent. for lighting, and 7 per cent. for all other services.

Revenue and expenditure of the Town of Ballarat East, 1904.

REVENUE AND EXPENDITURE OF THE TOWN OF BALLARAT EAST FOR THE YEAR ENDED 30TH SEPTEMBER, 1904.

Revenue.		Amount.	Expenditure.		Amount.
Special Grants — From Government	...	£56	Salaries	...	£1,167
General Rates	...	8,934	Allowance to Mayor	...	200
Licences — From Licensing Act Fund	...	2,160	Sanitary Expenses	...	1,296
"    Other	...	141	Street Cleansing	...	1,239
Market and Weighbridge Dues	...	67	Lighting	...	992
Dog Fees	...	130	Fire Brigades' Board—Contribution	...	224
Rents	...	159	Public Works { Construction	...	3,539
Closet Cleansing and Sanitary Rates and Fees	...	1,845	"    Maintenance	...	3,837
Other Sources	...	296	Redemption of Government Loans	...	327
			Payment to Sinking Funds on Loans from the Public	...	150
			Interest—Government Loans	...	284
			"    Loans from the Public	...	611
			"    Bank Overdraft	...	132
			Contributions to Charitable Institutions	...	251
			Other Expenditure...	...	626
<b>Total</b>	...	<b>13,788</b>	<b>Total</b>	...	<b>14,875</b>

Revenue and expenditure of City of Bendigo, 1904.

In the City of Bendigo, in 1904, the following were the proportions of total revenue obtained under the different headings:—General rates, 46 per cent.; licences, 16 per cent.; sanitary rates and fees, 17 per cent.; market and weighbridge dues, 9 per cent.; rents, 7 per cent., and other sources 5 per cent. The proportions of the total expenditure on various services were:—Public works construction and maintenance, 38 per cent.; sanitary expenses, 14 per cent.; interest on loans and payments to sinking funds, 7 per cent.; salaries and allowances, 8 per cent.; lighting, 8 per cent.; street cleansing, 7 per cent.; and miscellaneous expenditure, 18 per cent.

REVENUE AND EXPENDITURE OF THE CITY OF BENDIGO FOR THE YEAR ENDED 30TH SEPTEMBER, 1904.

Revenue.	Amount.	Expenditure.	Amount.
	£		£
Special Grants — From Government ... ..	129	Salaries ... ..	2,267
General Rates ... ..	14,557	Allowance to Mayor ... ..	320
Licenses — From Licensing Act Fund ... ..	5,052	Sanitary Expenses... ..	4,337
"    Other ... ..	182	Street Cleansing ... ..	2,084
Market and Weighbridge Dues ... ..	2,739	Lighting ... ..	2,696
Dog Fees ... ..	330	Fire Brigades' Board—Contribution ... ..	718
Closest Cleansing and Sanitary Rates and Fees ... ..	5,427	Public Works { Construction 2,696 { Maintenance 9,324	
Rents ... ..	2,362	Payments to Sinking Fund on Loans from the Public ... ..	1,000
Other Sources ... ..	1,028	Interest on Loans from the Public ... ..	1,213
		"    Bank Overdraft ... ..	153
		Contributions to Charitable Institutions ... ..	408
		Other Expenditure ... ..	4,640
Total ... ..	31,806	Total ... ..	31,856

Revenue and expenditure of the Town of Geelong, 1904.

About three-fifths of the revenue of the Town of Geelong, in 1904, was derived from rates, about one-sixth from licences, chiefly from Licensing Act Fund, one-eighth from rents, and the balance from miscellaneous sources. Nearly one-half of the expenditure was devoted to the maintenance of public works, more than one-fifth to the payment of interest on loans and payments to sinking funds, &c., about one-ninth to salaries and allowances, and the remainder to lighting, formation of private streets, street cleansing, and other purposes.

REVENUE AND EXPENDITURE OF THE TOWN OF GEELONG FOR  
THE YEAR ENDED 31ST AUGUST, 1904.

Revenue.	Amount.	Expenditure.	Amount.
	£		£
General Rates ... ..	8,442	Salaries ... ..	1,391
Lighting Rates ... ..	751	Allowance to Mayor ...	300
Government Subsidy for Parks and Gardens ... ..	279	Public Works—Maintenance	7,639
Licences — From Licensing Act Fund ... ..	2,282	Street Cleansing, Closet and Sanitary Work ... ..	617
„ Other ... ..	264	Lighting ... ..	1,017
Dog Fees ... ..	119	Interest on Loans ... ..	2,361
Market and Weighbridge Rents and Dues ... ..	206	Repayment of Loans ...	500
Rents ... ..	1,958	Payments to Sinking Funds	408
Contributions for Private Streets, &c. ... ..	75	Formation of Private Streets, &c. ... ..	605
All other ... ..	301	Fire Brigades' Board Contri- bution ... ..	182
		Contributions to Charitable Institutions ... ..	78
		Other expenditure ... ..	614
Total Revenue ... ..	14,677	Total Expenditure ... ..	15,712

MELBOURNE HARBOR TRUST.

The Melbourne Harbor Trust is a corporate body established in 1876 to regulate, manage, and improve the Port of Melbourne and portions of the Yarra and Saltwater Rivers adjacent, for which purpose certain lands and properties are vested in seventeen Commissioners, two of whom are elected by the Melbourne City Council, one each by the ratepayers of the municipalities of South Melbourne, Port Melbourne, Williamstown, and Footscray, three by the owners of ships registered at Melbourne, three by merchants and traders paying wharfage rates, and five are appointed by the Governor-in-Council. The following are particulars of the receipts and expenditure during each of the last five years:—

MELBOURNE HARBOR TRUST.—ORDINARY RECEIPTS AND  
EXPENDITURE: RETURN FOR FIVE YEARS.

Net Receipts from—	1900.	1901.	1902.	1903.	1904.
	£	£	£	£	£
Wharfage Rates ... ..	127,785	136,178	140,258	164,611	162,105
Rents and Licence Fees ...	11,091	10,007	11,861	9,773	10,647
Other Receipts ... ..	4,486	4,298	3,394	2,849	3,246
Total ... ..	143,362	151,383	155,513	177,233	175,998
Net Expenditure on— Harbor Improvements and Maintenance ... ..	24,608	28,006	32,062	27,714	30,504
Wharves, &c.—Construc- tion and Maintenance ...	25,638	32,414	32,871	24,303	16,003
General Management, &c.	10,150	10,107	10,196	10,679	11,548
Interest on Loans and Ex- penses ... ..	88,216	87,480	87,474	87,478	86,842
Total ... ..	148,612	158,007	162,603	150,174	144,897

Melbourne  
Harbor  
Trust—  
receipts  
and expen-  
diture.

During the 27½ years since the Trust has been in existence, the net receipts have amounted to £3,804,741, and the expenditure to £5,733,039, or £1,928,298 in excess of the receipts, to meet which loans amounting to £2,000,000 have been raised. Of this expenditure of nearly 5¼ millions, £1,881,052 has been expended on harbor improvements and maintenance, including dredging, landing, and depositing silt; £1,423,998 on wharfs and approaches, construction and maintenance; and £533,349 on plant.

#### MELBOURNE AND METROPOLITAN BOARD OF WORKS.

Area under control and value of property.

The district over which the Board exercises control consists of 20 cities, towns, and boroughs, and 4 shires, embracing a total area of 84,347 acres, and containing an estimated population on the 31st December, 1904, of 493,930. The annual value of rateable property in the district in 1904 was £4,568,784 (of which about £370,626 represents vacant land not taxed for water supply purposes), which at 1s. in the £1, the maximum the Board is empowered to levy in any one year for metropolitan general rate, would yield a revenue of £228,439, which is inclusive of water rates.

Liability on loans

To carry out its work, the Board is authorized to borrow £7,000,000, exclusive of loans amounting to £2,389,934, which were originally contracted by the Government, but taken over by the Board. The liability on Government loans on 30th June, 1904, was £1,848,663, and for loans raised by the Board £7,127,000. The Board is still empowered to borrow £414,271 before the limit of its borrowing powers is reached.

Sewerage works, receipts and expenditure.

The actual cost on sewerage works and house connexions up to 30th June, 1904, was £4,483,146, divided as follows:— For farm purchase and preparation, £409,536; for main outfall sewer and rising mains, £404,282; for pumping station building and engines, £177,528; for main and branch sewers, £1,383,113; for reticulation sewers, £1,660,247; and for house connexions, £448,440. Of this last-named sum, £265,879 has still to be repaid to the Board. In 1903-4, the ordinary receipts on account of sewerage works amounted to £189,889, of which £154,857 was collected in rates; the expenditure for interest was £226,823, and for maintenance of works, £26,557.

Revenue and expenditure of Melbourne Water-works.

The total expenditure to the 30th June, 1904, on the construction of the Melbourne Waterworks was £3,750,317. The gross revenue received since the opening of the works at the end of 1857 up to the 30th June, 1904, amounted to £5,340,704; whilst the expenses of maintenance and management amounted to only £904,954, and interest to £2,352,564. During 1903-4 the revenue received amounted to £165,761, as against £178,290 in the previous year; and the expenditure on maintenance and management (exclusive of repayments) to £37,374, as against £40,257 in the previous year. The net revenue in 1903-4 was thus £128,387, being equivalent to 3·42 per cent. of the mean capital cost, as compared with £138,033, or 3·69 per cent. in 1902-3. The loans outstanding (£2,635,663)

for the construction of the waterworks now bear an average nominal rate of only 3·83 per cent. The aggregate net profit up to the end of 1903-4, after paying all interest and expenses, has amounted to £2,083,186.

The following is a statement of receipts and expenditure during the five years 1899-1900 to 1903-4, exclusive of refunds, deposits, &c., included in the figures quoted in preceding paragraphs:—

MELBOURNE AND METROPOLITAN BOARD OF WORKS REVENUE AND EXPENDITURE: RETURN FOR FIVE YEARS.

	1899-1900.	1900-1.	1901-2.	1902-3.	1903-4.
<i>Ordinary Receipts.</i>					
	£	£	£	£	£
Water Supply ... ..	163,366	164,271	170,488	178,290	165,761
Sewerage ... ..	105,937	128,522	144,566	184,160	189,889
Total .. ..	269,303	292,793	315,054	362,450	355,650
<i>Ordinary Expenditure.</i>					
Management ... ..	36,959	46,171	50,253	59,542	55,796
Maintenance—					
Water Supply ... ..	17,486	19,410	20,808	21,480	20,767
Sewerage ... ..	22,587	24,582	24,336	26,555	26,557
Interest on Loans ... ..	260,047	268,196	278,174	291,302	305,919
Total ... ..	337,079	358,359	373,571	398,879	409,039
<i>Loan Receipts</i> ... ..	247,496	646,328	404,459	704,783	946,686
<i>Loan Expenditure.</i>					
Water Supply ... ..	14,814	14,294	16,042	10,771	8,653
Sewerage ... ..	292,523	322,030	325,111	324,190	309,480
Redemption of Loans ... ..	..	276,820	3,004	3,580	521,480
Loss on Sale of Deposit Receipts ... ..	..	..	..	..	193,948
Other ... ..	1,448	3,532	2,727	19,846	19,965
Total .. ..	308,785	616,676	346,884	358,387	1,053,526

FIRE BRIGADES' BOARDS.

There are two Fire Brigades' Boards, viz.:—A Metropolitan Board having jurisdiction within a radius of 10 miles from the General Post Office; and a Country Board for other parts of the State. Each Board consists of nine members, 3 of whom are appointed by the Governor-in-Council, and in the case of the Metropolitan Board, 3 are elected by the municipalities, and 3 by the fire offices; and in the case of the Country Board, 2 are elected by the

Fire  
Brigades'  
Boards—  
receipts  
and expen-  
diture.

municipalities, 2 by the fire offices, and 2 by the brigades. Particulars of receipts and expenditure during the five years ended 30th June, 1904, are as follow:—

REVENUE AND EXPENDITURE OF FIRE BRIGADES' BOARDS:  
RETURN FOR FIVE YEARS.

	1900.	1901.	1902.	1903.	1904.
	£	£	£	£	£
<i>Ordinary Receipts.</i>					
Contributions — Government, Municipal, and Insurance ...	46,852	48,494	49,280	49,002	48,874
Receipts for Services ...	815	1,344	2,062	727	692
Interest and Sundries ...	1,774	2,324	1,954	4,626	2,814
Total ...	49,441	52,162	53,296	54,355	52,380
<i>Ordinary Expenditure.</i>					
Salaries ...	19,494	22,000	22,865	23,112	23,103
Fire Expenses ...	3,013	2,917	3,027	2,873	2,936
Horses, Quarters, &c. ...	12,649	13,654	13,009	12,002	9,207
Plant—Purchase and Repairs ...	6,962	4,403	2,866	4,862	4,305
Interest ...	6,071	6,087	6,080	6,073	6,057
Sinking Fund ...	2,000	2,000	1,971	2,028	2,250
Miscellaneous ...	860	1,001	1,087	2,221	4,332
Total ...	51,049	52,062	50,905	53,171	52,190
<i>Loan Expenditure.</i>					
Sewerage Connections ...	1,609	..	..	..	..