

covered by loose, dry sea-sand, and it has the aspect and character of a desert. From this large tract has undoubtedly been accumulated, by the action of the ocean winds, the extensive formation of blown sand, which prevails within the city proper. Most of the hills in the city, where they were partially sheltered, are, or were, covered with a thick growth of shrubs (chamisal) which prevented the wind from acting upon their surfaces and removing the sand. Here, we may add, that artesian borings for water have been numerous, and that it is almost impossible to ascertain their number and localities. Water appears to be found in all parts of the city around the hills, and generally at a depth of not more than 150 feet, but the depth varies with the locality. In Happy Valley, the borings are successful at a depth of 70 feet; north of California street the depth increases, one in Montgomery Block being 160 feet. The depths to which borings are carried, increase from the base of the hills towards the bay, and many of the wells are bored down through the salt water.

Estimated Municipal Expenses, 1860—'61.

As hereafter shown, the following items of expenditure are each provided for by special taxation, namely, for *State* purposes, our *Funded Debts*, *Common Schools*, and *Street Lights*. The following is an estimate of the demands upon the General Municipal Fund for the fiscal year, commencing on the 1st day of July, 1860, viz :

For Salaries.....	\$214,700
“ Fire Department and Salaries.....	30,000
“ Hospital Fund.....	33,600
“ Industrial School.....	12,000
“ Urgent Necessity and Stationery.....	14,500
“ Prisoners' Subsistence.....	7,000
“ Police Contingencies.....	3,600
“ Street Repairs, etc.....	24,000
“ Amount authorized by the <i>last</i> Legislature, etc.....	69,000
Total, ordinary expenses, 1860—'61.....	\$408,400
Together with the deficiency of 1859—'60.....	70,400
Making a Total to be provided for, this year, of.....	\$478,800

For three years prior to the consolidation of the City and County, the average expenses of the two governments (*exclusive* of Schools and Bonded Debts) were \$1,691,401 per year. To the tax-payers and to our citizens generally, this remarkable contrast cannot fail to be very gratifying.

Municipal Ways and Means, 1860—'61.

The following is an estimate of the receipts from all sources—except delinquent taxes—for the fiscal year, commencing on the 1st day of July, 1860, viz :

From Taxes, 1860—'61 (at 75 cents per \$100).....	\$255,000
“ Licenses.....	120,000
“ Harbor Dues.....	15,000
“ Wharf and other Rents.....	12,300
“ State of California (Assessment Roll).....	2,000
“ Fines, etc., in the Police and other Courts.....	20,000
“ Poll Taxes.....	1,500
“ Special Fee Fund.....	53,000

Total receipts to meet deficiency and ordinary expenses.....\$478,800