frequent extra appropriations to meet extra expenses so continually occurring, and the outside and repeated taxation of the citizens, by the membership of the companies, were the source of a large share of the necessary revenue of these companies, and at the same time, the cause of continued annoyance to the public. These things are not now referred to as a matter of censure, but merely to exhibit the real expenses of the old system, and by contrast, to satisfy the public that the Steam Paid Fire Department can be supported in this city at a cost less than that which it has so successfully superseded.

You will perceive, from the statement of expenses herewith submitted, that the total cost of the department since its organization, to 1st January, 1860, was $123,185.33. This amount embraces the outlay for construction and purchase of all the property now belonging to and in use by the Department, as well as running expenses of the same.

The estimate submitted to meet the running expenses for the current year is $47,500, of which amount $36,000 is for account of the salaries of its officers and members. These amounts are much less than the cost of similar departments formed in other cities, if a correct estimate of the same can be made from the statements submitted in the last reports of these several departments.

The annual expenses of the St. Louis Department, as per report of 1st March, 1859, for running account was	$55,000
Outlay for equipping department, by purchase of houses, engines, horses, &c.	$128,850
The annual expense of Cincinnati Department, as per report of 1st April, 1859, for running account, was	$83,785 27
Of which sum, the salaries of officers and members of the department was	$62,666 93
The cost of the Boston Fire Department, from 1st September, 1856, to 1st September, 1857, as per report, was	$96,169 65
Of which amount, was paid for salaries of officers and members, the sum of	$62,906 64
Incidental expenses, other than salaries	$33,263 01

The cost of the Fire Departments of New York and Philadelphia, of course, largely exceed the expenses of either of the first three named cities, though we are not able to present the exact, or even approximate amount in figures, because the annual appropriations made by the city authorities, is but a small part of the real outlay to support these departments.

The total current expenses of our city Department for the past year, 1859, independent of the outlay for purchase of necessary houses and apparatus, was but $32,131.14; and an estimate for the current year, 1860, is $47,500—thus, showing a large balance in favor of our Department, in the matter of its probable annual cost. The entire Department, under the ordinance, was not fully organized and in active service, during the whole of 1859; and hence, the expenses were not as great as those of 1860, and future years will be, as the whole department is now in service; but even the latter amount, which was supposed will meet all the current expenses, both of salaries and repairs, and all incidentals, does not equal the least of any of the departments of other cities named. This statement of the comparative expenses of our own and other departments, will, we hope, reconcile every one to the change, in a financial point of view, and remove the fears of such as felt that the benefits accruing would be secured at an onerous expense.

We need scarcely add a word in commendation of the happy and beneficial results that have followed the inauguration of this system in our city. The sudden transition from lawlessness to order, from bitter feuds and fearful riots, to good feeling and active harmony, from fierce antagonism to honorable emulation, have satisfied the public that a most desirable and effectual reformation in the morals and social condition of the firemen of our city, have resulted from the change; and the name of a fireman is no longer synonymous with disorder and riot, but as honorable as that of any other citizen in the usual vocation of life.

If this reformation, now so perceptible to our citizens, had been the only benefit that followed the change from an uncontrolled volunteer fire department, to one under municipal government, it alone would have been sufficient, in the estima-