awaiting their trial; \$1,500 of the money has been found upon one of those committed, and is held now in the hands of the Chief of Police of Brooklyn, to whom our city owes a debt of gratitude for his assistance, by a process instituted against him on behalf of the accused parties. In this matter the County Treasurer, upon a voucher signed by your Committee of Ways and Means, has advanced, in the meantime, the amount to pay the balance of the Police salaries for which the stolen funds were intended. Since then you have had the manner of doing business at the Auditor's office under consideration. This has grown into its present practice by the exigencies of the public service, in pursuance of several ordinances and resolutions, and as an accommodation to the employes of the city.

Unless these dispositions conflict with existing laws, there can be no detriment in their continuation, provided the city is fully protected by bonds for the moneys and values coming into the hands of the Auditor; and also by bonds which the assistant should give, whose services, as I understand the work of the office, cannot well be dispensed with. The remittances, passing of necessity through the hands of the Auditor, to meet bonds and interests falling due in New-York, are of a far greater amount than that of the pay rolls. But it would certainly be best to regulate by ordinance more fully the duties to be performed by the Auditor, that his liabilities may be well understood. If the continuance of the present system is considered advantageous to the city, but not fully in accordance with the provisions of the law, such amendments might probably be obtained which would obviate the difficulties.

THE POLICE DEPARTMENT.

The report of the Board of Police Commissioners, of which the Mayor is the President ex-officio, has been laid before you. You will see from it that the expenses of the department under their charge have been \$39,527.52 for the past year, leaving a balance to the credit of the Police Fund of \$469.85. The amount has not only been spent under the strictest control, but also to obtain for the city its highest return—the greatest security for life and property. And I believe the community will bear me out in saying that in this we have been very successful,

An interesting comparison of the numerical strength and cost in the preceding year of the Police Departments of forty-five cities in the United States and Canada is given in the report of the Police Commissioners of Albany for 1875. I extract from it the following table regarding the cities which come nearest the population of ours:

CITY.	Population.	Miles within the City Lamits.	No. of Police Force.	No. Arrests during the past year.	Expense of Police De- pariment during the past year.
Allegheny	72,000	7	57 84	1,922	\$45,247 87
Richmond	60,000		84	6,200	84,000 00
Syracuse	60,000	8	34	3,500	31,800 00
Charleston	57,000	5.12	90	4,475	98,000 00
New Haven	50,850		85	5,109	99,174 00
Toledo	50,000	21.50	50	3,085	33,117 77
Worcester	49,265	36	50	2,500	50,000 00
Hartford	48,000	10	73	5,312	71,810 25
Quebec	47,166	1.50	35	2,302	53,810 45
Troy	46,000		89	3,883	103,624 63
Reading, Pa.	45,000	7	52	1,822	46,000 00
Dayton	30,473	8	34	2,858	33,029 00

The absence of any large number of extraordinary crimes, and the speedy apprehension and punishment of those who have committed offenses, speaks as well for the moral condition of our city as of the efficiency of our Police management. I request, respectfully, your earnest consideration of and concurrence in the recommendations made by the Board.

ANIMALS RUNNING AT LARGE.

The Chief of Police, in pursuance of orders received from me, consequent upon the resolutions adopted by the Board of Councilmen, did his best to enforce the ordinance to prevent the running at large of animals. The enforcement of this ordinance was hailed with joy by the citizens who endeavor to make our city attractive, by improving their grounds and the general appearance of the former. The majority of those who think they are benefitted by the running at large of their animals had already accommodated themselves to the requirements of the law, when, by the refusal of one of your branches to provide a proper place for impounding animals found running at large, all efforts in that

direction were defeated. I can only repeat here what I have written before in a former communication upon that subject, that it is not right to keep ordinances on the statute book, and then to deny the officers expected to carry them out the means to do so.

WORK-HOUSE.

The plan of setting those sentenced to fines in the Police Court and unable to pay, to work, instead of keeping them in jail, was first put in operation during the latter half of December. A space, and part of the old canal bed, near Swan Creek, was enclosed by boards, and the necessary arrangements were provided for feeding the prisoners; stone for breaking was contracted for, and the Infirmary Director had a quantity of wood delivered there to have it sawed for distribution. Short as the time for observation has been, it is already evident that an institution of this kind is a saving to the city, while it furnishes, also, a salutary lesson to those sentenced there. The sustenance of the prisoners costs only by half what the city has been paying to keep them in jail in idleness, and their labor will be productive of some good. The proportion of fines paid to those assessed has largely increased since the disturbers of the peace, &c., have found that the only alternative for them is between working and paying; and, in this way, the expenses of conducting the yard, which has been established on the most economical scale, have been more than met. Still, it appears that certain classes of offenders, especially those sentenced for petit larceny, cannot be set to work under the present temporary supervision. To have this done according to law, commitments have to be made to a regular Board of Work-house Trustees. My predecessor appointed one composed of gentlemen well selected for the position, and it would be appropriate that they should be given charge of all matters pertaining to this department, as soon as the finances of the city will permit furnishing them with the necessary means to carry out the purposes of their trust.

Provision should be made to dispose to the best advantage of the stone being pounded at the yard,

HOUSE OF REFUGE AND CORRECTION.

The report of the Trustees of the House of Refuge and Correction shows an expenditure during the past year of \$9,431.55 for the benefit of that institution. It was only formally opened during the month of May of last year, the first commitment having been made to it on the 11th of that month. Since then the average number of pupils was 43.

It is evident that this institution, important and beneficial as it is, and carefully managed as it has been, cannot be sustained by our city alone, in its financial condition, without being a burden on our tax-payers heavier than we can levy for that one purpose. While the city has provided for larger accommodations in it than are needed at present, while the expenses for a greater number of inmates would be comparatively smaller, and the open, humane system which has been adopted is the same which has proved so eminently successful in the State Reform Farm at Lancaster, it seems very appropriate, while the demands upon the latter institution are far in excess of its accommodations, that the General Assembly should adopt the proposition made by the Trustees, and unanimously recommended by you, that the State should contract for the care of a limited number of boys at our House of Refuge and Correction.

BOARD OF HEALTH.

The Board of Health, whose presiding officer the Mayor is by law, gives you a very full report of their proceedings and labors during the last year. We can point with great pride and satisfaction to the conclusion that very carefully prepared sanitary and mortuary statistics, compared with those of seventy other cities in this and foreign countries, prove that Toledo is one of the healthiest cities on the globe. In order to preserve and possibly enhance this enviable position, I solicit your attention and co-operation in the recommendations made by the Board.

INFIRMARY.

The Superintendent of Infirmary reports the expenditures of his department during the year at \$22,564.96, which in the Auditor's financial statement is increased to \$31,868.01 by the payment of bills kept