

## TOBACCO INSPECTIONS.

The gross receipts of the warehouses during the fiscal year 1887 amounted to the sum of \$84,186.05, and the disbursements for same period were \$76,134.41.

By this it will appear that the net earnings during the year amounted to \$8,051.64.

The salaries of the inspectors are paid out of the State treasury, and amount to \$9,000. The system, therefore, was a tax upon the State to the amount of \$948.36, besides \$448.11 paid for ground rent, and some five hundred dollars more for insurance on the warehouses.

Some of the warehouses are self-sustaining. Nos. 3 and 5 pay all expenses, including the inspector's salary—No. 3 paying a surplus of \$5,900.08, which, after deducting the salary for the inspector, leaves the sum of \$4,100.08 in the State treasury.

The whole system of inspection, if it is to be continued, should be placed in charge of one man, with as many deputies as there are warehouses. A force of laborers and screwmen could be employed to do the work required without being assigned to any particular warehouse. A large portion of the expense attending inspection would thus be saved, and the State could realize, under good management, after paying every expense connected with the system, considerable revenue.

## THE PUBLIC SCHOOL TAX.

The receipts on account of the Public School Tax, for the year 1887, amounted to \$524,110.36.

The disbursements for the period amounted to \$509,564.77. The levy for the year was \$485,839.76. The average disbursements on this account, for the past four years, have been at the rate of \$505,618.06, a year.

The average amount of levy a year, for the four years just past, was \$476,428.68.