

Payment for Additional Workmen's Compensation—Continued

ment considered separately. This procedure encourages the employment of handicapped persons.

The Budget Act appropriations and actual expenditures for payment of claims and administrative expense have been as follows:

<i>Fiscal year</i>	<i>Budget Act appropriation</i>	<i>Amount expended</i>
1947-48 -----	\$100,000	\$21,241
1948-49 -----	100,000	17,542
1949-50 -----	75,000	41,918
1950-51 -----	75,000	47,309
1951-52 -----	87,000	59,253
1952-53 -----	75,000	115,333
1953-54 (estimated) -----	125,000	170,000
1954-55 (estimated) -----	225,000	225,000

During 1952-53 an allocation of \$55,000 was made from the Emergency Fund, of which \$14,667 reverted to the General Fund. In 1953-54 it anticipated that it will be necessary to augment the Budget Act appropriation for this item with a \$45,000 allocation from the Emergency Fund.

Prior to the 1952-53 Fiscal Year expenditures were substantially less than amounts appropriated. It is difficult to forecast accurately the expenditures required under this provision of the statute. Amendments approved at the 1949 and 1951 Sessions of the Legislature appear to have increased the number of subsequent injury claims.

We recommend approval of the amount requested.

STATE FIRE MARSHAL

ITEMS 146-147 of the Budget Bill

Budget page 501

Budget line No. 14 and 21

For Support of State Fire Marshal From the General and Fairs and Expositions Funds

Amount requested -----	\$322,856
Estimated to be expended in 1953-54 Fiscal Year -----	322,414
Increase (0.01 percent) -----	\$442

Summary of Increase

	Total increase	INCREASE DUE TO		Budget page	Line No.
		Work load or salary adjustments	New services		
Salaries and wages -----	\$6,196	\$6,196	---	502	15
Operating expense -----	—5,217	—5,217	---	502	39
Equipment -----	—5,537	—5,537	---	502	48
Decreased reimbursements -----	5,000	5,000	---	502	54
Total increase -----	\$442	\$442	---		

RECOMMENDATIONS

Amount budgeted -----	\$322,856
Legislative Auditor's recommendation -----	268,616
Reduction -----	\$54,240

State Fire Marshal—Continued

ANALYSIS

The Office of the Fire Marshal is proposing to continue the same level of service during the 1954-55 Fiscal Year as has been authorized for the current fiscal year. Small increases in salaries and wages due to merit salary adjustments are almost completely offset by reductions in operating expenses and equipment, so that the over-all increase is almost negligible. However, insofar as the General Fund is concerned, the total cost is reduced by \$9,244 through charges made against the Fair and Exposition Fund, for the first time. This results from a study recently made by the Department of Finance wherein it was found that the work done by the Office of the Fire Marshal on behalf of various district and county fairs was of sufficient magnitude to recommend that charges for this work be assessed against the Fair and Exposition Fund. We are fully in accord with this change in financing.

However, we believe that additional relief can be accorded the General Fund by charging certain of the other activities of the Office of the Fire Marshal to another special fund. The estimated work load figures for the 1954-55 Fiscal Year supplied by the Fire Marshal indicate that approximately 16 percent of the total effort of that agency is expended in behalf of public and private schools for field inspection and engineering work in connection with plans. For computing the work load, the Office of the Fire Marshal uses a time unit of six minutes. For the 1954-55 Fiscal Year, it is estimated that a total of 610,849 such units will be expended in all types of activities by the total staff of the Fire Marshal. By dividing this number of units into the total gross cost, including retirement contributions for the Office of the Fire Marshal, we arrive at an approximate cost of 55 cents per six-minute unit. Since 98,619 units are estimated to be expended in behalf of the public and private schools, it may be considered, therefore, that this activity costs the Fire Marshal approximately \$54,000.

The State Division of Architecture is charged with the supervision of public school building construction, and it is empowered to levy a fee against each school project for the checking of plans and the inspection of construction. These charges are deposited in the Division of Architecture Public Building Fund and this particular activity of the Division of Architecture is supported from that fund. For many years the revenue in this fund has exceeded the expenditures by a considerable margin. For the 1954-55 Fiscal Year, the revenue is estimated to exceed expenditures by almost \$200,000. As a result, the fund has gradually built up a surplus which is estimated to exceed \$2,000,000 in the 1954-55 Fiscal Year. We believe that the activities of the State Fire Marshal in connection with public schools may properly be charged against this fund and, consequently, we recommend that the General Fund item in support of the Fire Marshal be reduced by \$54,240 and that a new item of appropriation, in the same amount, be set up from the Architecture Public Building Fund.