A Survey of the Functions of the Offices, Departments, Institutions, and Agencies of the STATE OF NEVADA and What They Cost

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FOREWORD

At a regular meeting of the Nevada Legislative Counsel Bureau on August 29, 1947, the Legislative Counsel was instructed to print and publish in full the report made by the late Legislative Counsel, Mr. Frank Helmick, to the 1947 Session of the Nevada Legislature concerning the functions and costs of the offices, departments, institutions, and agencies of the State of Nevada. This is being done in response to a demand of the general public and of various school teachers and administrators. Prior to this time no complete and comprehensive discourse on the duties and functions of State officials, departments, and commissions has ever been compiled, and it becomes apparent that a report of this kind will be of great value in the teaching of government to the youth of this State. A summary of the government of the State of Nevada will be a valuable source of information to the members of future Legislatures and is a foundation for the work of the Legislative Counsel Bureau.

Printed copies may be obtained free of charge from the Nevada Legislative Counsel Bureau, Carson City, Nevada.

J. E. SPRINGMEYER,
Legislative Counsel.

LETTER OF TRANSMITTAL

January 20, 1947.

Members of the 43d Session of the Nevada Legislature:

We have the honor to submit herewith the results of the general survey of the offices, departments, institutions, and agencies of the State Government, by the Legislative Counsel appointed by this Bureau as provided by the Act of the 42d Legislature, Chapter 91, Statutes of 1945.

Respectfully,
GOV. VAIL M. PITTMAN, CHAIRMAN,
WALTER COX, SENATE MEMBER,
GEORGE J. MILLER, ASSEMBLY MEMBER.

A SURVEY OF THE FUNCTIONS OF THE OFFICES, DEPARTMENTS, INSTITUTIONS, AND AGENCIES OF THE STATE OF NEVADA

As modern as tomorrow and as old-fashioned as the whiskers that adorned the faces of her early-day Governors, Nevada is a topsy-turvey compound of contrasts.

She operates a tremendous electric power business in the south and a livery stable in the north. She operates four dairies within a 30-mile radius, yet serves skim milk to the charges in her institutions. She collects the garbage in one city and owns a water system in another.

She spends over half her income on highways and ten percent of her income on education. She provides a tax haven for the millionaires of other States and underpays her teachers.

A State with a population, hopefully of 150,000, Nevada has considerable difficulty keeping up with the Jones', her sister States to the north, south, east, and west. More than $11,000,000 was spent by the State or its agencies during the fiscal year of 1946. To spend this money, 1,800 persons were employed at a monthly salary, the October 1946 pay roll indicates, of $338,932.89, or at a rate of nearly $4,000,000 yearly. To pay the cost of traveling here and there in the State, and into other States at times, Nevada's employees spent $147,413.80 during the last fiscal year if this bureau was able to track down all travel expenditures, which is doubtful. Some departments charge gasoline and oil to supplies which serves to keep their travel costs lower.

To get the money to pay these costs, the State collected about $1,500,000 from the property owners of Nevada last year. Special taxes accounted for more than $5,500,000. These special taxes included the ever-present gasoline tax of nearly $2,000,000 and almost as much paid by the employers of the State to the Employment Security Agency to recompense Nevada workers when they get out of a job. Good old Uncle Sam contributed within $150,000 of $2,000,000. Included also is $1,300,000 acquired as bonds owned by the State were redeemed.

It all amounted to around $12,000,000 that passed through the State Controller's books during the year, representing money that the State acquired. Eliminating Federal contributions to State agencies and bookkeeping transactions in bonds etc., and the relaying of county pension money to the old-age pensioners, the State actually collected $7,363,000 in property taxes, special taxes, and from fines and miscellaneous sources. The counties and cities of Nevada collected $9,700,000, which gives a total of around $17,000,000 produced by the taxpayers and those persons who pay special fees or licenses as their tax bill for one year. Add that to the $20,000,000 or so the Federal Government collects a year in individual income taxes, plus those many Federal excise taxes on theater tickets, furs, jewelry, automobiles, liquor, etc., and it runs into money.

The $11,000,000 spent by the State and its agencies during the last year includes everything, with the Legislature having very little to do with the larger part of it. The Legislature fixes the State tax rate for

education, pensions, etc., and the income from those levies is definitely earmarked for those purposes. The Legislature fixes the gasoline tax but the income from that tax is spent as directed by the constitution. There are other special taxes that come under the same heading. It is the General Fund that provides the Legislature with money to appropriate, and it is the General Fund that provides the money that operates the offices of the State elective officials, the running expenses of the State Government, including the cost of the Legislature and all those special projects or services provided by Legislative Act.

The General Fund, in 1946, amounted to $1,608,626.89, which included the proceeds from the State General Fund tax of 13½ cents and the proceeds from gambling and liquor taxes, the insurance premium tax, Boulder Dam money, and a number of other miscellaneous sources. All in all, $1,238,719.48 was spent during the fiscal year of 1946 from the General Fund which left $369,907.41 as the excess of receipts over expenditures on June 30, 1946.

While the controller's books show a cash balance on hand on June 30, 1946, of $5,407,923.39 in all State funds, it must be remembered that most of this is in earmarked accounts with a large part of it already contracted for. Almost $3,000,000 of it belongs to the Highway Department and cannot be touched by the Legislature because the constitution says it must be spent on highways. The Distributive School Fund has a balance of $395,000 which must be spent on schools; the old-age assistance program had $206,000 as its balance which must be used for Nevada's aged. It's all set aside for some special purpose except the General Fund balance of around $400,000 plus about $900,000 available in the post-war fund which may be expended as the Legislature directs. Although this $1,300,000 is available for expenditure, it can't all be spent if Nevada wishes to remain solvent. There has to be some kind of a balance to carry over during those periods when income slackens off.

Demands for additional money for schools, veterans, welfare work, health and sanitation, libraries, hospitals and other projects which amount to close to $3,000,000 a year, will be made of the Legislature at this session. Even if only a part of these demands are met by the Legislature, there isn't enough income available under the present system of taxation. Suggestions to solve the problem range from a reequalization of property values for taxation purposes to a sales tax, income tax, cigarette tax, divorce tax, and gambling and liquor tax increases. It's a real problem.

Some hope has been held out that present expenditures by some agencies might be reduced to provide additional money in other fields. If these were normal times, some sizable help could be provided. But things are different these days, and departments that might have been expected to reduce expenditures are unable to keep abreast of mounting costs. One has only to consider the increased grocery bill in one's own home to realize the increased costs that must be met by such institutions as the State Hospital, Orphans' Home, and State Prison. Conditions have been so difficult with many of the State departments and institutions that their problem is not how to reduce expenditures but how to keep from piling up a deficit.

One of the several reasons for the creation of the Nevada Legislative

Counsel Bureau was to provide the Legislature with information on the functions of offices, departments, institutions, and agencies of the State of Nevada and what they cost. In other words, where does the money come from, what is it spent for, and is the taxpayer getting his money's worth.

Accompanying this report is a supplement, a voluminous document filled with facts, figures, and information concerning every department in the State. It attempts to show just what these departments, institutions, and agencies do, how much it costs, and should provide the Legislator with information sufficient for him to determine if it is worth it. Suggestions are made for the consolidation of some offices, changes are proposed in procedure in others, and a general tightening up of expenditures is urged which will permit more efficiency and economy in operation. In some instances the Legislature may decide to abandon a program altogether because the service it provides the State isn't worth what it costs.

Many of the State departments or agencies have a peculiar attitude toward the Legislature and the public they are supposed to serve. A session of the Legislature, to some departments, is something to be endured and to get over with as easily as possible. If a department is able to wrangle more funds from the Legislature than is necessary, the feat is something to brag about to other and more unfortunate department heads. And if it can be done without laying the whole picture before the lawmakers, so much the better. There is little thought given by one department or institution to the needs of another, or of the possibility that if one department's demands are met, funds must be taken away from another. It's everybody for himself and the devil take the hindmost. This lack of cooperation continues throughout the year, and only a few departments render any sort of aid to another.

Many departments operate on the theory that only that information the department believes the Legislature, or taxpayer, should know should be given them, and if there are special funds available, or surpluses remaining in operating funds, that is the business of the department involved and is of no concern to anyone else. Many of the departments, institutions and agencies believe that only the essential expenditures of the department are of interest to the Legislature; that where the money comes from or how much may be available is nonessential. Their attitude is that the department's own statement that so much money is necessary to operate the department is all that is needed or required.

There shouldn't be any necessity for the Legislature to be forced to employ a person to delve into the operations of a department to learn how much money it receives, its source, and the details of its expenditure. That information should be placed before every lawmaker as a matter of course.

One of the first concerns of the Legislature should be the enactment of a law that will require every State department, agency, or institution to produce full details of receipts and expenditures. That is the only way by which the Legislature can act intelligently on requests for funds. Only part of these departments, institutions, or agencies are now required by law to produce such information. Some report on their expenditures but not their receipts, others report on part of their

activities, and still others report not at all. Some relate, in their biennial report, their accomplishments in great detail with never a word on what it cost. The report of the State Board of Health will reveal how many babies were born, how many of them eventually suffered from diphtheria, and such other details, but the report does not contain a word concerning the department's expenditures of more than $250,000 yearly. The Agricultural Extension Service spends more than $200,000 a year but try and find a detailed accounting of those expenditures in any report that is available to the Legislature.

All departments, institutions, and agencies are required to submit reports to the Governor for use in making up his budget, but the details of these statements never reach the Legislature. Even the Governor doesn't receive full details because the departments give actual figures on their expenditures for a year and a half and guess at what they will be for the remaining six months. No one ever catches up with those half-year expenditures.

One of the best means of curbing extravagance and waste in government is full publicity, and until the Legislature requires that the State officers and heads of departments, institutions, and agencies give a full accounting of their stewardship of the people's money, extravagance and waste will continue.

In the following recommendations made by the Legislative Counsel, the need for a complete accounting of expenditures is placed first. The others are not necessarily placed in the order of their importance.

1. The Legislature should require every department, institution, or agency, operating wholly or in part with State funds, to submit a report to the Legislature at the opening of each session on all funds received by them from whatever source, together with details of expenditures during each of the two preceding years. These reports on receipts and expenditures should be uniform, with uniform designations so that the Legislature may know positively just what a department means when it lists expenditures for "supplies" or expenditures for "equipment" and what that all-embracing word "miscellaneous" really means. These details should be so complete that the report answers fully the question: "What did you do with the money?"

2. Creation of the office or department of purchasing agent should be on the legislative program at this session. At the present time, every department, agency, or institution of the State makes purchases, and particularly small purchases, with no control whatever over them except the amount of money they have available to spend. In most instances, it's like sending the small boy of the family to the store to buy something for supper. The law requires that expenditures for equipment, etc., that individually cost more than $50, must be passed on by the board of control, which is usually nothing more than a gesture. A favorite device of a department is to make the purchase piecemeal. That is, have the office billed for a part of the equipment each month until paid for. By that means, the board of control never learns anything about the purchase. Some departments are even able to buy automobiles by that system. Combining the purchase of office supplies, fuel, flour, and other necessities would result in savings that would pay the cost of operation of the purchasing agent's office and return a neat sum to the treasury besides. Every other State has a

similar system. Few, if any of the State officers, or department heads in Nevada, however, favor such a program.

3. The Legislature should enact legislation consolidating at least part of the work of collecting the many fees, licenses, and taxes from motorists and truck operators of the State which are now divided among five separate State agencies at a cost, last year, of nearly $150,000. A motorist now must go to the Highway Department to get his driver's license and to the Secretary of State for his auto license plates, and record his certificate of ownership with a brief stopover at the County Assessor's office enroute. His gasoline tax is collected by the Tax Commission and the University collects the tax that insures him unadulterated gasoline and oil. The truckman must get his driver's license from the Highway Department, his truck plate from the Secretary of State, and his common carrier's plate from the Public Service Commission. If he uses diesel oil in his trucks, he must report how much he buys and pay his tax to the Tax Commission. If the truckman fails to buy a common carrier's license, a Public Service Commission Inspector picks him up, but if he failed to secure a T plate, the State Police step in. If he doesn't pay his use fuel tax, a Tax Commission inspector enters the picture. If his truck hauls untaxed liquor, an inspector for the Liquor Department nabs him, but if the liquor was stolen, the Sheriff or State Police must be called. There's duplication after duplication in the entire motor vehicle program. Thousands and thousands of dollars could be saved if the work were handled by one department and if one organization took over the duties of the inspectors now employed by four other departments.

4. The practice of permitting departments, such as the liquor, gambling, gasoline, use fuel, common carriers, and other agencies to operate on a percentage basis should be eliminated. These departments should be required to budget their expenses and by appropriation from the fund involved, held to that budget. The Tax Commission collects nearly $2,000,000 in gasoline taxes at a cost of less than one-half of one percent, but there is nothing to prevent the department from spending the full five percent ($100,000) the law authorizes. Five percent is authorized to pay the cost of collecting gambling and liquor licenses, now running not far from a million dollars a year. The Public Service Commission Inspection Division is authorized to spend 15 percent of all it collects and actually spends around 11 percent. The Motor Vehicle Department receives 50 cents a plate for issuing licenses, with the County Assessors 25 cents in addition, which amounts to a percentage cost of nearly 12 percent.

There is no limitation at all imposed on the Drivers' License Division. In the last five years this division collected $228,000 and spent $221,000. Last year it collected $32,000, spent $39,000.

5. Closer scrutiny should be maintained on all claims for travel allowance, particularly the claims for mileage of 7½ cents now allowed by the State when a State employee uses his own car. There have been instances of employees "doubling-up," and while only one car is used, claims for the mileage allowance are made by each of the car's occupants. Many State employees are not interested at all in the State supplying them with a car. They prefer to use their own car and collect the mileage. In addition to mileage allowances, employees

receive six dollars a day for food and lodging when traveling on business for the State within the State's borders. Outside the State the allowance is increased to $10. Nearly $150,000 was spent last year for the parade of State employees through the State.

6. If a merit system or civil service program is not favored by the Legislature, a job classification system should be considered with the idea of equalizing salaries paid State employees, especially those in the lower brackets. A senior clerk-stenographer in one of the four State departments now operating under the merit system starts at $150 a month. In six months she gets a $10 raise, at the end of a year receives $170, and at the end of two years $200. If she started to work in one of the other State offices she would receive $143.75 for the first two years, $161 for the second two years, and $172.50 after four years. The lowest full-time salary paid by the Highway Department is $165 a month and there are no typists, clerks, or stenographers hired by that department. They're all engineers' assistants or aides. A uniform salary scale should be made applicable to all departments operating on State funds whether they come from taxation, licenses, fees, or whatever source. Comparable jobs in all departments should receive comparable compensation, with attention paid to compensation on a merit basis for specialized tasks. Under an efficient system, such disputes could be avoided as occurred last fall upon the refusal of the State Controller to pay the salary increases of two employees of the Secretary of State. If the State Controller had scanned his pay rolls carefully, he would have found other departments doing the same thing. There have been numerous methods devised by departments to evade the State salary laws, the favorite being to provide a special title for the employee involved.

7. While the Legislature is looking into the conduct of the other departments of the State Government, it should pay some heed to its own affairs. Accompanying this report is a lengthy list of recommendations that offer means whereby the Legislature can reduce its own costs of operation and provide more efficient procedure. A Legislature that provides 25 jobs in its mailing room to handle work that four or five can do, can find means of cleaning its own house. The Legislature cost around $90,000 in 1945, as compared with a little over $65,000 ten years before.

8. The State's present tax structure should be considered with the thought in mind of devising means of making uniform the system of property valuation and assessment. The present tax burden has been unfair in numerous instances because of the failure of the County Assessors to place a fair and equitable valuation on the property taxed. The application of the State's tax exemption law needs consideration also. These exemptions run into many millions of dollars a year in valuation, with a resulting decrease in amounts received from taxation. The Legislature should strive for uniformity in tax exemptions and, above all, definitely make clear what exemptions shall be granted instead of such vague descriptions as a "benevolent and charitable society." Amendments should be considered to place a limit on the amount of all exemptions. As it is now, some exemptions are limited to $5,000 and others not at all. In some cases it is entirely possible for

a tax-exempt organization to build and operate a large hotel and pay nothing toward the cost of operating the State or city that made such a venture possible.

9. Merger of at least two, if not all, of the State-owned dairies now operating in the vicinity of Reno and Carson should be considered. The State Hospital dairy must be rebuilt from the ground up, the Orphans' Home dairy needs new barns and equipment, and the prison dairy needs modernization. It would be wise for the Legislature to consider concentrating its funds in one plant instead of three. The cost would actually be less and the efficiency of operation much improved. The University operates a dairy near Reno also, but is working on a plan to include that dairy among the facilities of the College of Agriculture and to make its prime purpose educational rather than commercial. At present, it is a commercial plant only, selling all of the milk it produces to a Reno creamery and then buying it back, after processing, for the University dining hall.

10. Close study should be given to demands that so-called nonpartisan boards be placed in control of State institutions and agencies. For the past few years the cry has been to "take our institutions out of politics" as if "politics" were something all right-thinking people should abhor. Yet the State is governed by "politicians" with millions at their disposal, and no one questions the system. A governing board composed of incompetent private citizens can do as much harm as a governing board composed of incompetent State officials, and while private citizens are responsible to no one, elective officials must answer to the people. If the Legislature is committed to a program of nonpartisan boards, it should place in every bill creating such boards a provision setting forth the qualifications of the persons who may be appointed. If the Legislature would insist that only persons whose interests lie in welfare work should be placed on the welfare board, for instance, then some benefit could be gained by the system. Or if the State Hospital Board membership should be required to have some knowledge of the problems of such an institution, much of the criticism that has been directed at the institution would be eliminated.

11. Extra funds are appropriated by the Legislature to pay the costs of printing of a department or agency under a unique system that provides that the money go directly to the account of the State Printer, to be used for printing by a given department only. Some of the State departments are included in the preferred list of free printing, others must pay the State Printer out of their appropriation for supplies. Still others receive their printing free of charge although they are not, strictly speaking, connected with the State. The free list should be expanded to include them all, or all departments should be required to pay printing charges from their appropriations for supplies.

All the present system means is that it permits the concealment of expenditures of about $35,000 a year that should be charged directly to the departments involved. A change in the system would not mean cheaper operation, but it would reveal the actual amount appropriated a given department.

12. Many State offices continue to operate on a calendar-year basis despite the fact the Constitution sets July 1 as the start of the State's

fiscal year. All should conform to the one system which should be extended to include all sub-divisions of the State which would eliminate much of the financial confusion that now exists.

13. Consideration should be given to extending the line of succession to the Governor's office, a problem faced by the Federal Government in regard to the presidency at the present time. The Lieutenant Goverrnor, in Nevada, succeeds to the governership with the president pro tem of the senate next in line. There it stops. It is entirely possible that one or both of these might become incapacitated, or leave the State, with the result that the affairs of government might be placed in a very uncertain condition. During the last year or so, the State was governed by the Lieutenant Governor, and if the president pro tem of the Senate had given up his residence in Nevada, the Lieutenant Governor would have been unable to have taken time out to become ill, even.

14. The Attorney General of the State is a member of entirely too many boards and commissions. He should act in an advisory capacity, not executive. If his duties were confined to those of an advisory nature, the State would benefit from his legal knowledge unhampered by personal or political considerations made possible by his board memberships. The State Treasurer has few board assignments and his duties are not so heavy that he could not assume some of the burden now carried by other State officers. The same should be done for the Surveyor-General who is not over-burdened with duties at the present time.

15. The report of the State Controller should be revamped so that it may become of more general use. At present, the complicated document cannot be read intelligently by more than a handful of persons, and if it is of value to the taxpayers to know the condition of the various State funds, the report should be prepared so the taxpayers can understand it. Transfer should be considered of the office of Insurance Commissioner from the office of State Controller to some other department, such as the Superintendent of Banks, or to a department of its own. The office of Insurance Commissioner is more important than is realized, involving as it does, the protection of the insurance investment of Nevada's citizens. Careless administration, in the more or less recent past, cost Nevadans several hundred thousands of dollars. The question of how to handle the State's own insurance should be given careful study by the Legislature in an effort to provide as equitable distribution of commissions as possible among the insurance agents of the State. The issuance of insurance policies on the State's buildings and automobiles should not be permitted to continue as a political plum.

16. Concentration in the office of the Tax Commission of the work of collecting fees and licenses would help eliminate much existing duplication of effort and eventually promote the Tax Commission to the status of a department of finance. Financial affairs are scattered throughout the State departments now, whereas efficient operation would combine them under one agency.

17. In the State Planning Board, the State has a program that should eventually prove of much benefit through the control of the planning and construction of any and all proposed State buildings.

The board is composed of prominent citizens and taxpayers whose wishes in the matter of building construction by the State or its agencies should be heeded. The Planning Board, however, has selected as its chairman the State Highway Engineer, and the system has placed the board in an advisory capacity rather than executive. If the planning board theory were carried out properly, the board itself would make the decisions rather than provide yes-service to the Highway Engineer. The Highway Engineer, or any other engineer, should be a subordinate of the board. The board has not yet undertaken any real construction work, but its efforts will be worth while if it can eliminate such situations as occurred in the construction of the university gymnasium, as well-bobbled a deal as the taxpayers of the State ever had to pay for.

18. Inquiry into the activities of the Nevada Industrial Commission might well be made with attention paid to the present system of State control over its operations, the amount of its premiums and benefits paid, the publicity or lack of publicity of its financial reports, and the addition of occupational disease compensation to its program. Consideration might be well given to the thought of requiring all employers to come under its provisions, or at least recommend an advertising campaign whereby the employers of the State would become familiar with the provisions of the present law.

19. Amendments to the law regulating the Nevada State Hospital for Mental Diseases should be considered and a clear definition of the duties of the Superintendent and the duties of the Assistant Superintendent should be made. In the future, if the Legislature desires that dieticians, technicians, or others be employed at the institution, it should make these desires mandatory instead of leaving it to the discretion of the Superintendent and the board.

20. The addition of at least two more members to the Board of Regents of the University of Nevada, thus giving the University seven Regents instead of five, should be considered. It would permit the naming of an executive board of three who should live close enough to Reno to permit them to hold frequent meetings and reach decisions, not now possible. During the past years, this responsibility has rested on the shoulders of the one Reno member of the board, with the other members approving his acts when and if a board meeting is called. Insistence by the Legislature that all University reports on financial matters contain information as to the amounts, from all sources, available for expenditure and the balance remaining in the various funds, would do much to present a clearer picture of the needs of the University. It must be kept in mind, also, that before any new building at the University may be used for any purpose, a new heating plant must be constructed at a cost of around $350,000. This was a detail that was not mentioned when the University applied for building funds at the last session of the Legislature, and when approval was given for the use of post-war money for a new classroom building.

21. If the State is to continue the system of authorizing State departments and offices to have quarters in Reno and Las Vegas or the other larger centers of population, some thought should be given to what it costs. In Reno alone, the rent bill will run close to $10,000 this year. Back of it all, of course, lies the question of whether the State should

take its services to the people or require the people to come after them in a city such as the State Capital. It is a problem that should be considered in the light of any future State building program. If the State finds the Reno locations are necessary, a grouping of the offices should be considered with attention paid to the idea that the State acquire a portion of the Northside junior high school when that building is vacated or remodel the State-constructed auditorium now under lease to the city of Reno and Washoe County. The prime example of scattered services is provided by the State Board of Health. Two of its offices are located in Carson City, the balance in Reno. In Reno they occupy quarters in five different buildings.

22. The time is approaching when a new program embracing all city, county, State and private welfare agencies should be taken up. At the present time there is a lack of coordination between the various divisions and probably a waste of effort and funds that could be eliminated if a well-balanced program is adopted. The counties of the State spend more than half a million dollars a year for welfare work with the State providing close to that amount. In addition, the Federal Government provides as much. It is a large, costly program and every cent wasted in administration and supervision takes that much more away from the person for whom the money is intended.

23. Reorganization of the Agricultural Extension Service of the University of Nevada will be proposed at this session of the Legislature. The system of a State-subsidized Farm Bureau organization taking part in the direction of the Extension Service is to be abandoned with the County Commissioners replacing the Farm Bureau, if the program meets with legislative approval. Changes are also to be proposed in the handling of the finances of the service with the University being asked to assume more responsibility for the service it operates. Whatever changes are proposed, the Legislature should insist that the present slip-shod system of handling State and county funds be changed.

24. In creating the State Highway Department, the Legislature has set up a sort of super-government that dwarfs the State itself. The Legislature left itself little or no control whatever over the agency. The Legislature, by law, authorizes the Highway Engineer to disregard salary limitations placed on other departments and, because of a constitutional amendment, the Legislature has tied its own hands in the disposition of all funds derived from the use of motorcars on the highways. The Legislature decides what routes shall be included in the highway system but has no say concerning when the routes shall be constructed. The department's activities range from deciding who shall drive on the highways to the publication of a magazine advertising the State. In addition to the control of the expenditure of millions every year on highways and other activities, the Highway Engineer is the head of the State Planning Board, the Driver's License Division, Superintendent of State Parks, and a member of the State Board of Publicity. In addition, he has been provided with $20,000 with which to build an elevator in the State Capitol. There is a serious question whether the Legislature has been wise in handling these unrelated tasks to the State Highway Engineer. There is a limit to the responsibilities that may be given any one man. Or perhaps, the word is power.

Other recommendations, of more or less importance, are contained in the supplements to this report. In addition, much information and data concerning the various State agencies upon which the reports are based is available in the bureau's offices.

In most instances, full cooperation was received by the Legislative Bureau from the various divisions of the State Government. There was little information volunteered, however, but only a few were hesitant about providing information requested. In some instances, heads of departments insisted that all information be cleared through them and gave orders to subordinates that they were to answer no questions put to them concerning their work or the operation of their department. In one instance, the question was placed before the Attorney General who rendered an opinion that only officers of the State's agencies could be required to submit to questioning.

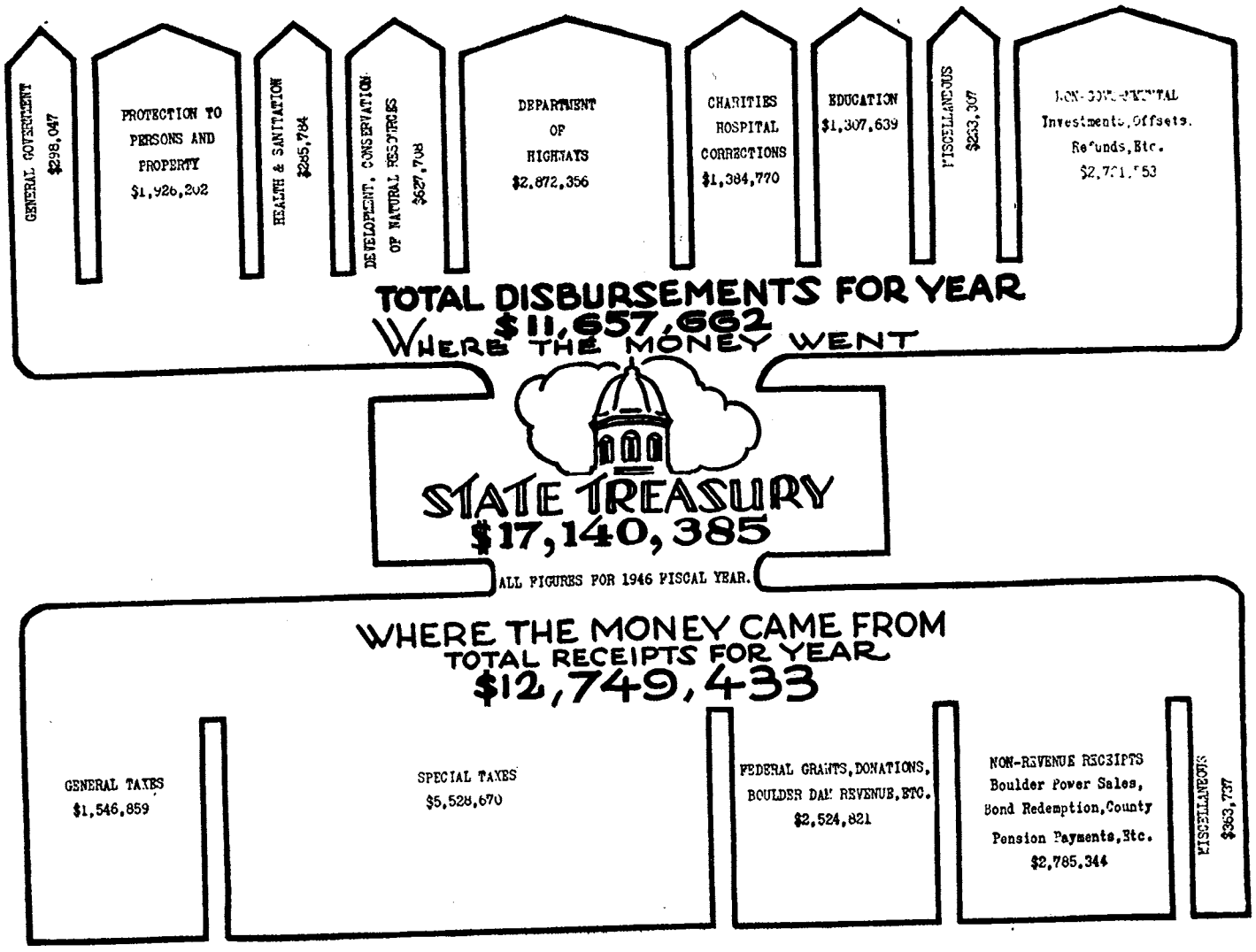
This Bureau had no intention of making this a snooping expedition, nor did it make any attempt to spy upon the various departments, institutions, or agencies. It did try to learn if the funds appropriated by the Legislature were being used for the purposes for which they were intended by the Legislature. It wanted to know, for instance, if the money provided for the Orphans' Home was being spent on the children; if the appropriation for the Mental Hospital got down to the patients, or if the money provided for the University is being spent to serve the students there.

Too often heads of departments of government forget they are mere disbursing agents, that funds are not appropriated for their own use. They forget that the expenditure of public funds is for the ultimate benefit of the taxpayers who provide it.

W. F. HELMICK,
Legislative Counsel.

WHERE THE MONEY COMES FROM AND WHERE THE MONEY GOES

A report on receipts and expenditures of Nevada's State Government, together with numerous dry figures, as well as numerous charts and graphs which will present a general over-all picture of the State's financial set-up and also some observations on possibilities of acquiring more income to meet some of the demands of the State's agencies.


GENERAL GOVERNMENT
$298,047
PROTECTION TO PERSONS AND PROPERTY
$1,926,202
HEALTH & SANITATION
$285,784
DEVELOPMENT, CONSERVATION OF NATURAL RESOURCES
$627,708
DEPARTMENT OF HIGHWAYS
$2,872,356
CHARITIES HOSPITAL CORRECTIONS
$1,384,770
EDUCATION
$1,307,639
MISCELLANEOUS
$233,307
NON-GOVERNMENTAL Investments, Offsets, Refunds, Etc.
$2,771,153
TOTAL DISBURSEMENTS FOR YEAR
$11,657,662
WHERE THE MONEY WENT
STATE TREASURY
$17,140,385
ALL FIGURES FOR 1946 FISCAL YEAR.
WHERE THE MONEY CAME FROM
TOTAL RECEIPTS FOR YEAR
$12,749,433
GENERAL TAXES
$1,546,859
SPECIAL TAXES
$5,528,670
FEDERAL GRANTS, DONATIONS, BOULDER DAM REVENUE, ETC.
$2,524,821
NON-REVENUE RECEIPTS Boulder Power Sales, Bond Redemption, County Pension Payments, Etc.
$2,785,344
MISCELLANEOUS
$363,737

WHERE THE MONEY COMES FROM

Sources of State Income	1936	Percent of total	1946	Percent of total
General tax levies (real and personal, mine proceeds, county farm bureau levy)	$1,297,378.19	13.56	$1,546,859.62	12.13
Special taxes (gasoline carriers, liquor, gambling, employment security)	1,971,236.27	20.60	5,528,670.13	43.36
Fines and escheats	22,678.57	.24	32,484.17	.25
Federal grants, donations (U. S. grants, Boulder revenue, pensions)*	4,647,946.76	48.58	2,524,821.33	19.80
Rents and interest (interest on school, other bonds, etc.)	181,488.73	1.90	127,046.24	1.01
General government (Supreme Court and Secretary of State fees, etc.)	8,607.38	.09	13,099.17	.10
Protection to persons and property (auto title transfers, laboratory and other fees)	11,558.54	.12	39,245.58	.31
Development and conservation of natural resources (fees, sale of furs, predatory animal control, contributions, etc.)	6,309.48	.07	77,421.46	.61
Charities, hospitals and corrections (care of children at orphans' home, hospital fees, etc.)	25,470.92	.27	37,483.84	.29
Education (land contract payments, teachers certification)	11,078.76	.11	36,957.27	.29
Nonrevenue receipts (sale of Boulder power, bond redemption, county pension payments)	1,383,942.27	14.46	2,785,344.24	21.85
Total	$9,567,695.87	100.00	$12,749,433.05	100.00
Revolving funds	43,800.00		74,800.00	
Balance July 1, 1935 and 1945	1,514,727.02		4,316,152.82	
Total funds available	$11,126,222.89		$17,140,385.87	
Post-war fund balance			800,038.73	
Grand total	$11,126,222.89		$17,940,424.60	

*Includes $270,919 in 1936 and $575,928 in 1946 for educational and other purposes not under control of State Controller and State Treasurer.

WHERE THE MONEY GOES

State Disbursements	1936	Percent of total	1946	Percent of total
General government (State offices, tax administration)	$177,933.55	2.00	$298,047.20	2.56
Protection to persons and property (employment security, public service commission, bank examiner, drivers license, mine inspector)	143,224.23	1.62	1,926,202.37	16.52
Conservation of health and sanitation (board of health, child welfare, etc.)	15,124.43	.17	285,784.88	2.45
Development and conservation of natural resources (extension service, agricultural services, state engineer, fish and game, mining	311,344.68	3.50	627,708.94	5.38
Highway	5,409,462.53	60.75	2,872,356.49	24.64
Charities, hospital and corrections (orphans' home, asylum, prison, old-age pensions)	445,828.82	5.00	1,384,770.63	11.88
Education (aid to schools, university vocational training, library, state)	886,150.19	9.95	1,307,639.25	11.22
Miscellaneous (teachers' pensions, surveyor-general, printing office, etc.)	118,174.00	1.33	233,307.00	2.00
Interest	39,646.66	.44	92.17	.00
Nongovernmental (bond investments, cost of Boulder power, old-age pension offsets, gas tax refunds, etc.)	1,357,049.05	15.24	2,721,753.55	23.35
Total disbursements	$8,903,938.14	100.00	$11,657,662.48	100.00
Revolving fund	43,800.00		74,800.00	
Balance June 30, 1936 and 1946	2,178,484.75		5,407,923.39	
Total	$11,126,222.89		$17,140,385.87	
Post-war fund balance			800,038.73	
Grand total	$11,126,222.89		$17,940,424.60	

THE NEVADA FINANCIAL PICTURE

This government of Nevada is very much like the old mining companies of the earlier days of the State. A group of men would locate a piece of ground, form a company, and go on from there.

That's what happened in Nevada. In the early days, the pioneers located this huge piece of ground in the western part of Utah, formed a company, and proceeded to operate as a State. The citizens of the State are the stockholders, they have a voice in the operation of the company, elect the officers, and every year are required to pay an assessment for the running expenses of the government.

The parallel ends about there. If the mine stockholder doesn't want to pay his assessment, he can drop the thing. But not a State stockholder. He can't let loose although he owns stock in other governmental companies—the counties and the cities. He has to hold stock in them all and pay their assessments. The unfortunate thing about the program is that some of the stockholders pay little or nothing at all, even though they have a voice when the stockholders have their annual meeting at the polls in the fall.

If Nevada had been able to maintain the simple system of financing and operation with which it started, the complications that have arisen in recent years could have been avoided. But Nevada could not stand still, it had to grow and expand, and some of its governmental expansion took such a direction that the forefathers of this State would be very much amazed if they could see its governmental structure now. Little off-shoots of even a few years ago have grown so they have become larger than the parent tree, and Nevada's government has become a system of sub-governments, governments within governments.

Some of these off-shoots of the State Government have become so large they are practically independent, financially and otherwise, of their origin.

The Highway Department, financed by its own source of income which is protected by a constitutional provision, employs more workers than all the State departments combined, excluding the university, and this fiscal year of 1947 will spend more than half of all the expenditures made by the State. It goes its own way and the State or the Legislature, under present laws, can do little about it.

The University, controlled by a Board of Regents elected by the people operates even more independently. Its only contact with the State government is at Legislature time when its representatives appear for more funds. It answers to no one as to its expenditures, and even maintains its own private banking account in which hundreds of thousands of dollars go in and out with the State officially unaware of any such financial operation.

In addition, the State has created the Industrial Insurance Commission to provide compensation for death or injury to workers in the course of their employment. This agency is similar to a private insurance agency; it was created by the Legislature but operates as a separate entity. Its funds are deposited with the State Treasurer but the transaction is between the Industrial Commission and the Treasurer

and not with the Controller, as are State Funds. It's another big business, with an income in the fiscal year of 1946 of $1,768,224.17 and expenditures of $969,685.05. As a reserve, the State Treasurer holds bonds owned by the Commission of a value of $7,635,500.

The Federal Government enters in the picture more and more as the years go on, pouring Federal money into State agencies, until the budgets of these departments equal or exceed the budget of the State for general government. The work of the State Department of Health and the child welfare services leaped from a mere $15,000 just ten years ago to $285,000 in the fiscal year of 1946; for protection of persons and property, the State expended $143,000 ten years ago and in 1946 expended $1,926,000, including $1,672,000 to compensate Nevadans who were out of employment in the first year after the war.

During all these increased activities and expenditures of State agencies, costs of general government have made only a comparatively small, gradual increase. Ten years ago, general government costs in Nevada were 2 percent of the entire expenditures of the State; in 1946 these costs had risen to 2.56 percent, or a little more than half of one percent increase.

Nevada's State income is derived from general taxation, special taxes, Federal grants, Boulder Dam revenue, and numerous fees, fines, escheated estates, school land contracts, and interest on bonds it owns.

The division of these revenues complicate the State's financial system somewhat. The general State tax levy, 64 cents in 1946, is divided in numerous sections. The University receives three special sections of the levy, or 15 cents, schools receive 22 cents, farm bureau 1 cent, old-age assistance 12 cents, board of control repair fund ½ cent, and the General Fund 13½ cents. The system looks good on paper, but it sets up separate funds over which the Legislature has no control.

The simple system would be to make all of the tax levies a general fund levy from which all funds could be drawn. Then instead of the University receiving the receipts from a 15 cent levy, it would receive a direct appropriation of say $350,000 a year instead of from $325,000 to $375,000 as at present. The schools receive a total of 22 cents, but when the Department of Education fixes its budget, it doesn't know actually how much in cash it will receive. It estimates the amount it will receive because the property valuation is not set until long after the department of education acts on its budget. If the Department of Education knew that the Legislature had appropriated $550,000 a year, its budget-making difficulties would be comparatively simple. When valuations are low, the Department of Education finds it hasn't as much money as it had expected; when valuations are high it has more than it expected. In other words, if definite sums were appropriated instead of tax levies, recipient departments would know at all times how much money they would actually have for expenditure. And the Legislature could go home knowing exactly how much it had provided for school purposes. A drawback is that these present permanent funds would not have the large cash balances they sometimes have available for expenditure.

A similar system should apply to fees, etc. They should all go into the General Fund, except in those few instances where the constitution provides they go into special funds, such as the school fund. The

Department of Education receives money from the Library Fund which is made up of fees. If the Legislature provided the Department of Education with a certain stated sum in lieu of the support from the Libary Fund, the department would know each year just how it stands. Within the last few years, receipts from the Library Fund ranged from $8,000 to $26,000, and there was no way on earth for the department to determine, when it made its budget, how much it could count on from that source.

Almost everyone understands how the State's tax levy is collected. The counties place the State's share on its tax bill and the 64 cents levied by the State on each $100 valuation on your home and mine is collected by the county and sent to the State Treasury.

If Tonopah is the location of your home or business, then the State, Nye county, the school district, and the city of Tonopah collect a tax on the full valuation of your property. But that isn't the way it works with the railroads, air lines, and other public utilities.

Railroad property within the State is valued, for tax purposes, about the same as other property. The track, yards, stations, rolling stock, and other equipment are valued at something like $70,000,000 in rough, round figures. But instead of listing the property as track $200,000, yards $200,000 and the like, the Tax Commission divides the mileage in the State into the total valuation and comes up with the value per mile. If the railroad mileage in the State is 1,400 (it isn't, but it's easier to explain this way) and the valuation is $70,000,000, the tax commission figures that each mile is worth $50,000 no matter where it is situated. The $70,000,000 valuation is divided among the counties on a basis of the number of miles within the county. The State collects its 64 cents per $100 of valuation on the entire $70,000,000. The county collects its tax on the value of the full mileage within the county, the school districts get their share from the miles of track in the districts, and the cities get their income on the same basis. In other words, the city of Sparks has the Southern Pacific yards within its limits, but it gets no more in tax revenue if the mileage is equal than Podunk which has only a boxcar for a railroad depot.

The city of Reno has a near-by large, expensive airfield maintained by the United Air Lines. But Washoe County gets no more out of that field than if it were not there at all. The valuation of the field is lumped with the air line company's equipment, and the counties collect on a basis of how many miles the airline uses in flying over the county. Washoe County's share of the airline valuation is $35,000, but Lander county, which has no airport at all, has airline property valued at $47,000 because the airline has more mileage in Lander County than in Washoe. Planes don't even stop in Lander County.

The bus line between Reno and Las Vegas operates terminals in each city. Its equipment is in these cities and its property is held there. But Esmeralda and Nye Counties get the bulk of the tax money paid by the bus line because there are more miles traveled in those counties than in either Clark or Washoe. The system helps the poor county at the expense of the rich county.

Total State Government income in the fiscal year of 1936 amounted to $9,567,695. In addition to this there is a revolving fund of $43,800 authorized to simplify the expenditures of some of the larger or more

complicated departments, as well as a balance from the preceding year of $1,514,727. This made $11,126,222 available for expenditure in 1936. In 1946 the State's income for the fiscal year was $12,749,433, with the Revolving Fund placed at $74,800 and a balance from the preceding year of $4,316,152, or a total of funds available for expenditure of $17,140,385.

But that isn't the grand total. Not included in the figure is the Post-war Fund. This fund, on June 30, 1946, amounted to $1,619,-104.13 in bonds (book value) and $130,934.60 in cash, or a total of $1,-750,038.73. Earmarked by the Legislature is the sum of $950,000 for building construction and plans which left a few dollars over $800,000 available for expenditure.

In other words, the grand total available for expenditure during the fiscal year of 1946 was $17,940,424.60. Of more interest is the balance remaining in the State Treasury on June 30, 1946. This was $5,407,-923.39, which, added to the balance not earmarked in the Post-war Fund, gave the State Treasury $6,207,962.12 in cash, or its equivalent, with which to start the 1947 fiscal year.

Expenditures by the State in 1936 amounted to $8,903,938, with a balance of $2,178,484 remaining at the end of that year, after subtracting the $43,800 revolving fund. In 1946, the State expended $11,657,-662, which left a balance of $5,407,923 after subtracting the $74,800 revolving fund.

Income of Nevada's State Government has about reached its limit under the present system. Expenditures have no limit, except in the amount of money available for expenditure, and as demands from the various agencies grow, new sources of income must be found.

These new sources lie in the nuisance taxes, cigarette or sales taxes, or both, and income taxes. Additional revenue could be secured through a revaluation of real and personal property within the State which probably would not increase general tax income sufficiently to meet the demands for funds. Gambling and liquor taxes could be increased, but the limit is near on liquor taxes, leaving the gambling industry open to further levies, but even here there is a limit.

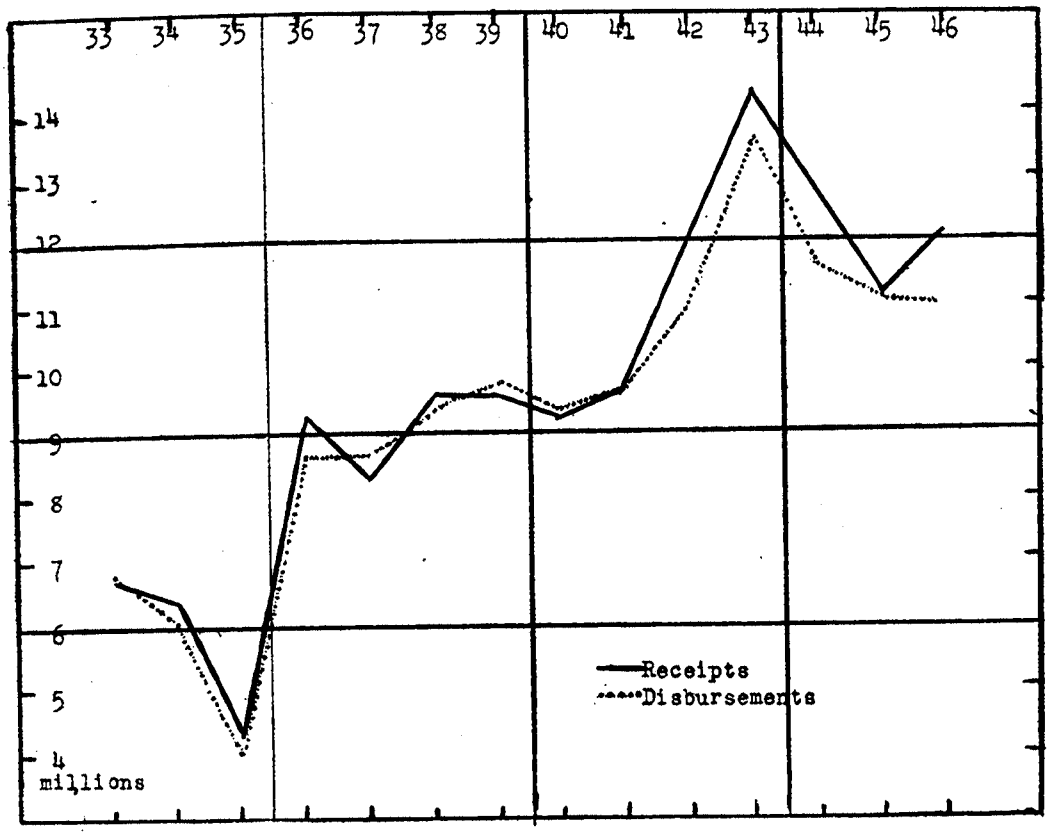
It is not enough to say that a sales or some other tax can be imposed on the State's citizens and visitors. Consideration must be given to how much more the citizens of the State can pay. The load carried by the citizens of the State is an amazing amount. Figures compiled from the reports of the auditors of the counties of the State indicate the payment into the county and city treasuries of $9,737,000 in 1944 from all sources, including property taxes, licenses, and such. Add the State's collection of $1,546,000 in property taxes and its collection of $5,500,000 from special taxes, plus $363,000 from special fees, and you get a total of a little over $17,000,000. That is what your State, counties, and cities are taking from the taxpayers, citizens, etc., for governmental expenses each year. Then, to add one more shudder, add what the Federal Government took in individual income taxes, $20,-000,000 in 1944.

Taxes on real and personal property throughout the State, including the State, county, school district, and city levies cost property owners $6,560,197.40. If the laws of Nevada were so the State could collect all of the real and personal property tax on a uniform tax basis and

distribute it to the counties and cities, about $5,500,000 more could be assessed the taxpayer on a basis of a valuation of $240,000,000. But the system isn't arranged that way, and the additional sum is not available because many of the taxing districts are already pressing the five dollar constitutional limit.

One has only to consider the cost of a bottle of liquor to realize the purchaser can't stand much more in the way of taxes on liquor because it's the consumer who pays the tax. Liquor taxes amounted to $532,000 in the fiscal year of 1946, and that doesn't include the heavy

RECEIPTS AND DISBURSEMENTS ALL SOURCES
Fiscal Years of 1933 to 1946

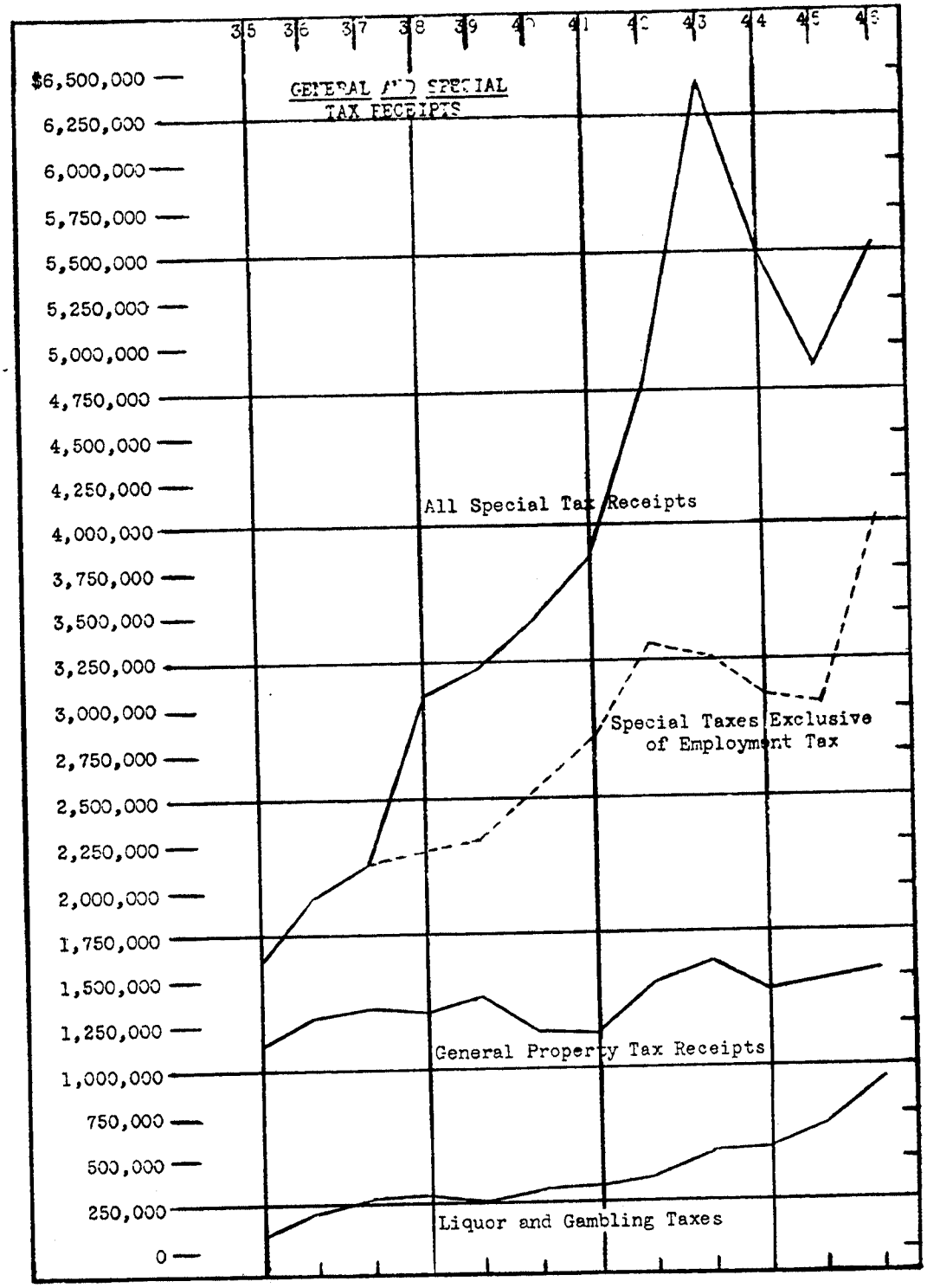


licenses paid by liquor dealers in the cities and counties, the details of which are not available.

Increases in the taxes on the gambling industry are possible with the question open to argument as to which method is best, an increase in the licenses or in the gross tax. Already the State receives $438,000 a year from gambling, the combined levies with the cities and counties collecting $465,000 additional, or close to a million dollars a year from that source alone. The levies can be raised now while the attraction of gambling clubs is at its height, but how much can the industry stand when these lush days are over?

That leaves a cigarette tax, sales tax, and income tax as the remaining best bets. Using the experience in Utah as a basis for estimate (guess is the better word) a cigarette tax in Nevada of two cents would bring in about $150,000 a year if one figures Nevada has a population of 150,000. A sales tax would return about $1,800,000 a year,

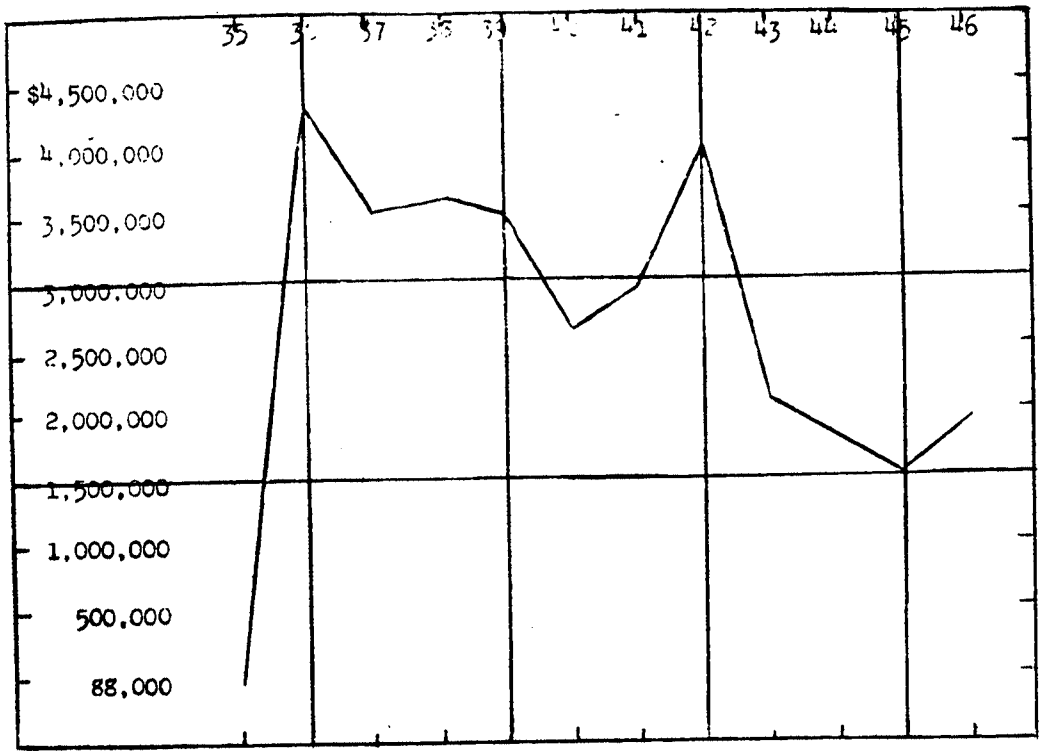
GENERAL AND SPECIAL TAXES
Fiscal Years of 1935 to 1946



using the Utah figure as a basis. An income tax of one percent would return about $600,000 using the Federal Government's figures of about $20,000,000 paid in incomes taxes in 1944 by 60,000 Nevadans, and using the same exemptions, etc., that were in effect then.

Nevada has about reached the limit under present conditions on the ad valorem tax—the tax that is imposed on the real and personal property within the State, the proceeds of mines, public utilities, railroads and such. True, the State need not stop at the 64 cent State tax levy it now assesses. It can go up as high as five dollars (the constitutional limit) per hundred dollars of assessed valuation. But the higher the State rate goes, the less there is left for counties, school districts, and

SUBVENTIONS, GRANTS, PENSION ASSESSMENTS
Fiscal Years of 1935 to 1946



cities. Already several of the cities are pressed to remain within the five dollar limit, and if the State suddenly were to jump its rate 20 or 25 cents, some of the cities would not have sufficient funds with which to operate. If, for instance, the State should levy a State tax of one dollar, that would leave four dollars available for the counties and other divisions. The counties, it might be assumed, take two dollars of the remaining four dollars, leaving two dollars for the school districts and the cities. The school districts might take one dollar which would leave one dollar for the cities. The one dollar is all there is left, there isn't any more, and the cities have to get along with the proceeds from a tax of that size, regardless of what the need might be. It can readily be seen, then, that every tax-assessing agency has to keep an eye open for the agency that comes after it.

That is why the past few Legislatures have attempted to hold the State rate as close as possible to the 60–65 cent range so the counties, school districts, and cities will have a chance to fix a rate that will take

care of their needs. That is why the statisticians and the Governors and others interested in the financial welfare of the State, seek to keep the rate at the 60–65 cents figure even though in the present day of higher valuations it produces a little more revenue than is necessary. Then when the day of lower valuations come, and State property valuations fluctuate as bad times follow good, the State can dig into its surplus and keep the State tax rate stable instead of being forced to increase the rate and take it away from the other tax divisions.

This surplus situation brings up the question of the Post-war Fund. Under the law, the Treasurer and Controller are directed, from time to time, to determine when the amount of money in the General Fund exceeds by $300,000, the amount necessary for proper and safe operation of the government. In other words, they are supposed to be able to figure out how much money is in the Treasury to carry out the purposes for which the General Fund was created. If there is enough left in the fund plus the sum of $300,000, the Board of Finance is directed to take what is left over and place it in the Post-war Fund. If, for instance, the General Fund of the Treasury shows a balance of two million dollars and the money pledged for operation of the government is only one million, the Controller and Treasurer have something to go on. So they report that one million plus $300,000 is all that should be in the General Fund, and the Board of Finance then directs that $700,000 be placed in the Post-war Fund.

This section of the State's financial program originated when the Boulder Dam money began to pile up, together with increased revenues from taxation and other special sources. It was designed to give an accurate report to the Legislature on just how much money could be expended for special purposes without hurting the ordinary operation of the State Government and permit the earmarking of funds on an if and when basis. Now that the war is over and assuming that the Post-war Fund will be depleted at this session, further operation of the fund should be halted and excess funds permitted to remain in the Treasury as a cushion against that rainy day that is bound to come.

Before one becomes too much confused by the imposing array of figures presented in this over-all picture of State Government finances, it might be well to keep in mind that the bulk of all the receipts shown in the tables and charts are earmarked for special purposes. Of the income of $12,747,000 reported by the Controller during the fiscal year of 1946, only $1,608,626.89 represented receipts and transfers to the General Fund, and that is the only fund over which the Legislature really has direct control. That sum had to take care of the running expenses of the State Government and all of those special appropriations for this and that. These expenditures amounted to $1,238,719.48, which left $369,907 as the excess of income over outgo.

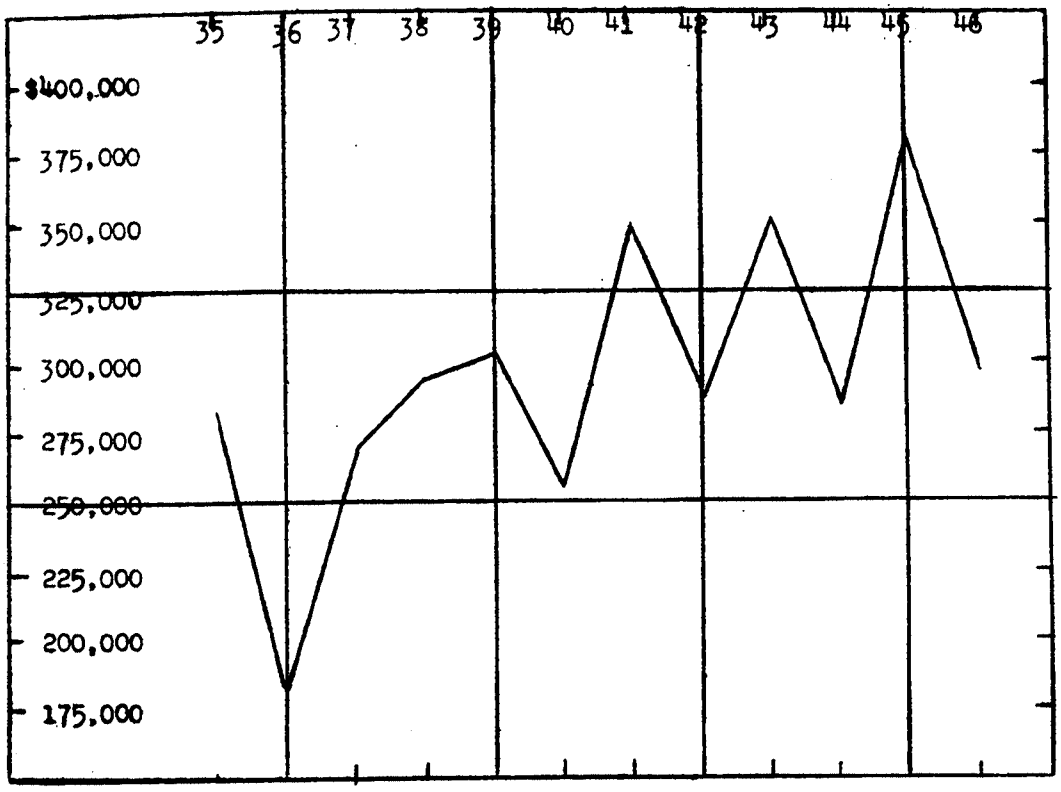
The State's general tax income (property taxes) has not grown very much as compared with the growth of income from other sources. It went from $1,297,378 in the fiscal year of 1936 to $1,546,859 in 1946. In 1936, the income from this source represented 13.56 percent of the entire income of the State; in 1946, the income from this source was 12.13 percent of the total income.

Special taxation provides the largest source of income to the State. These special taxes include the gasoline tax, gambling tax, liquor tax,

auto licenses, hunting licenses, and those other special taxes levied by the sheepmen, stockmen, bee-men and others on themselves for regulation and propection of their own industry. Included also are those taxes the employer is forced to pay to provide for unemployment benefits for workers, the employment security program of the Federal Government, which is handled by the State. All these special taxes amounted to $1,971,236 in 1936, or 20.60 percent of the State's entire income for that fiscal year. In 1946 the figure jumped to $5,528,670, or 43.36 percent of the total income, partly as a result of the new employment security program.

Federal grants, donations, Boulder Dam revenue and teacher's pension assessments provide another large source of revenue to the State.

GENERAL STATE GOVERNMENT EXPENDITURES
Fiscal Years of 1935 to 1946



In 1936, this source brought $4,647,946 into the State Treasury, or 48.58 percent of the State's total income. In 1946, however, the income from this source dropped to $2,524,821, or 19.80 percent of the total income of the State. The reason for the slump was because of a sharp drop in Federal participtation in highway construction during the last of the war years. Federal funds for highway work were under one million dollars in 1946, but in the fiscal year of 1947 things will be back nearer normal, the Government providing $4,658,000 for highway work which will be added to the Federal grant source in 1947.

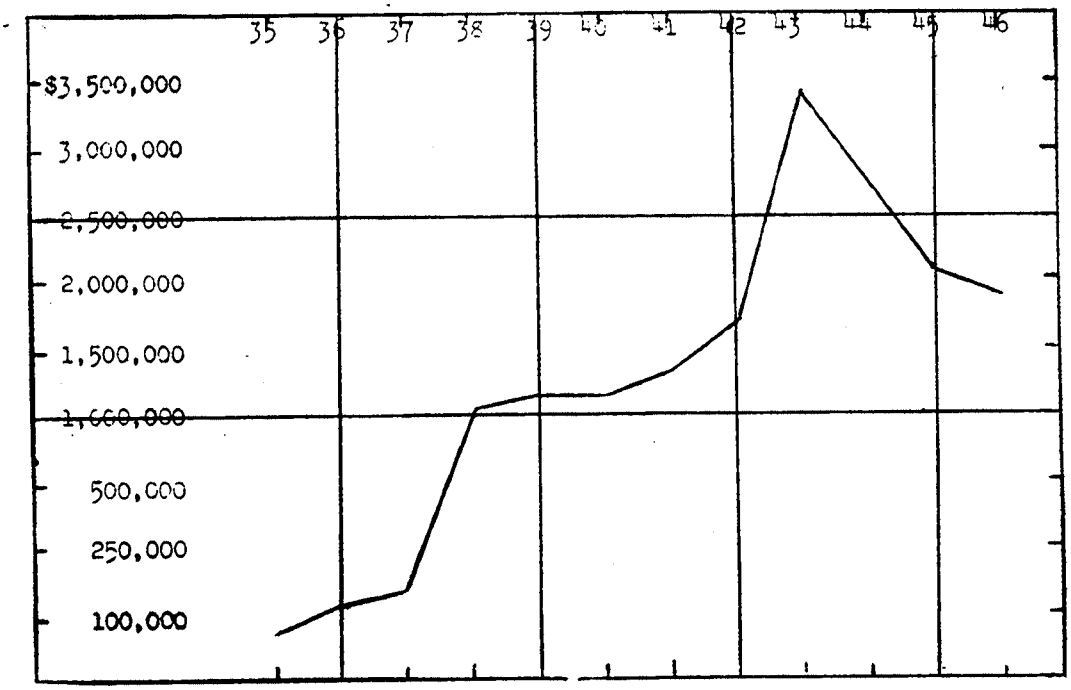
Nonrevenue receipts, together with fees, fines, etc., account for the balance of the State's revenue. These so-called nonrevenue receipts actually shouldn't be included as items of expense and receipts because that is money that just passes through the Treasury. But it appears on the State's books and must be accounted for. These nonrevenue

receipts include such items as receipts from the sale of Boulder Dam power. This power is purchased from the Government at cost, and sold to the consumer by the State at cost. There's no profit, no loss, no nothing. Bonds owned by the State departments are redeemed and the money immediately reinvested in more bonds. No profit, no loss. The counties send their share of the old-age pension money to the State treasury for distribution by the State. The only reason is that the pensioner will not have to receive two checks for his State and county pension instead of one.

These nonrevenue receipts amounted to $1,383,942 in 1936, or 14.46 percent of the total income of the State, and $2,785,344 in 1946, or 21.85 percent.

Miscellaneous receipts, including fees such as those paid to the State Hygienic Laboratory for blood tests, etc., and district and justice court

EXPENDITURES FOR PROTECTION TO PERSONS AND PROPERTY
Fiscal Years of 1935 to 1946



fines and similar sources of revenue amounted to $267,192 in 1936 or 2.80 percent of the State revenue. In 1946, these receipts amounted to $363,737 or 2.86 percent of the State's income.

Included in these figures also are receipts from interest on bonds owned by the State and its departments. Bond interest shows a decided decrease in recent years because of the reduction in the rate as compared with the interest rate of a few years ago. In the fiscal year of 1946, interest was received amounting to $124,787.49 from the bonds as compared to $161,217.73 in 1935. These bonds from which the 1946 interest was received include $4,150,717.06 in bonds held in trust for school and university purposes; $166,639.77 held in the Surety Bond Trust Fund, and $1,619,104.13 in the Post-war Fund, a total of $5,936,460.96 in bonds owned by the State or its agencies on June 30, 1946. This figure does not include bonds held in the State

Treasury for the Industrial Insurance Commission which amounted to $7,635,500.

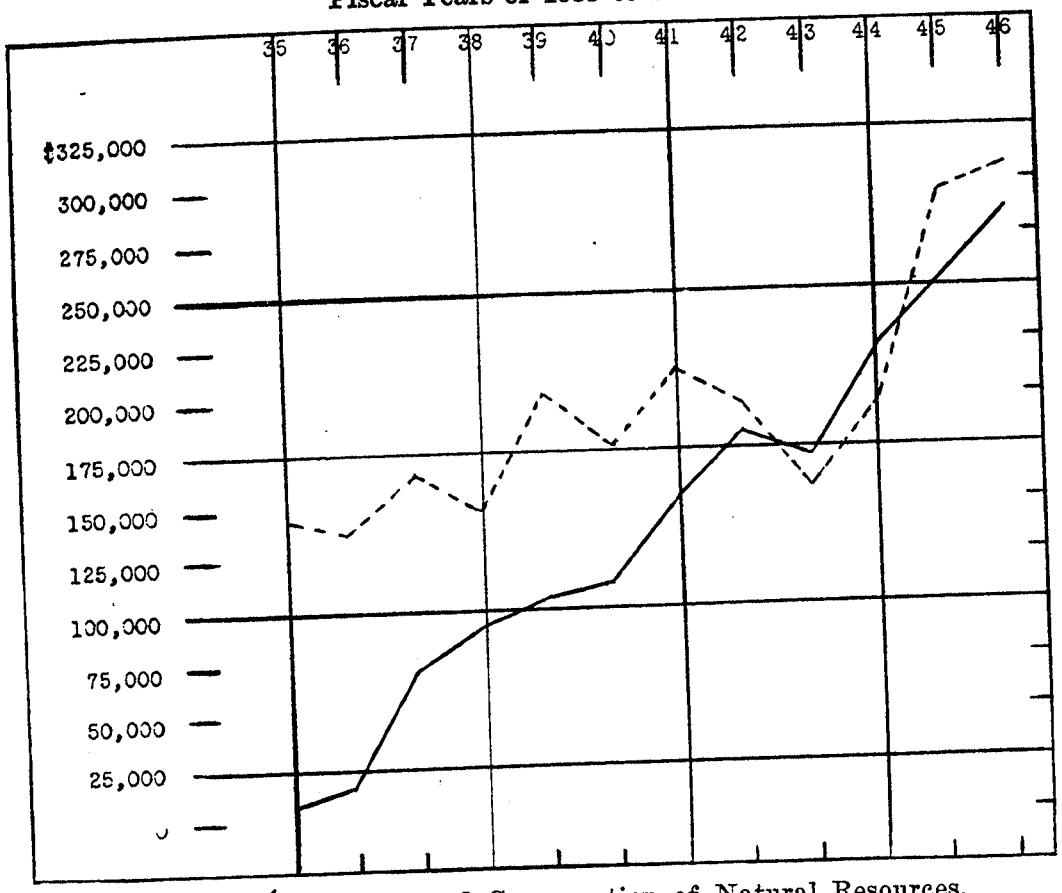
Expenditures by the State government present still another picture of Nevada's financial set-up.

General government expenditures haven't kept pace with expenditures in the other departments of the State.

Of the $8,903,938 spent in the fiscal year of 1936, the sum of $177,933 was spent for general governmental purposes, which means for the expenses of the elective State officials and agencies and the administration costs of the agencies that collect motor vehicle taxes and

EXPENDITURES FOR CONSERVATION OF HEALTH AND SANITATION AND FOR DEVELOPMENT AND CONSERVATION OF NATURAL RESOURCES.

Fiscal Years of 1935 to 1946



------ Development and Conservation of Natural Resources.
——— Conservation of Health and Sanitation.

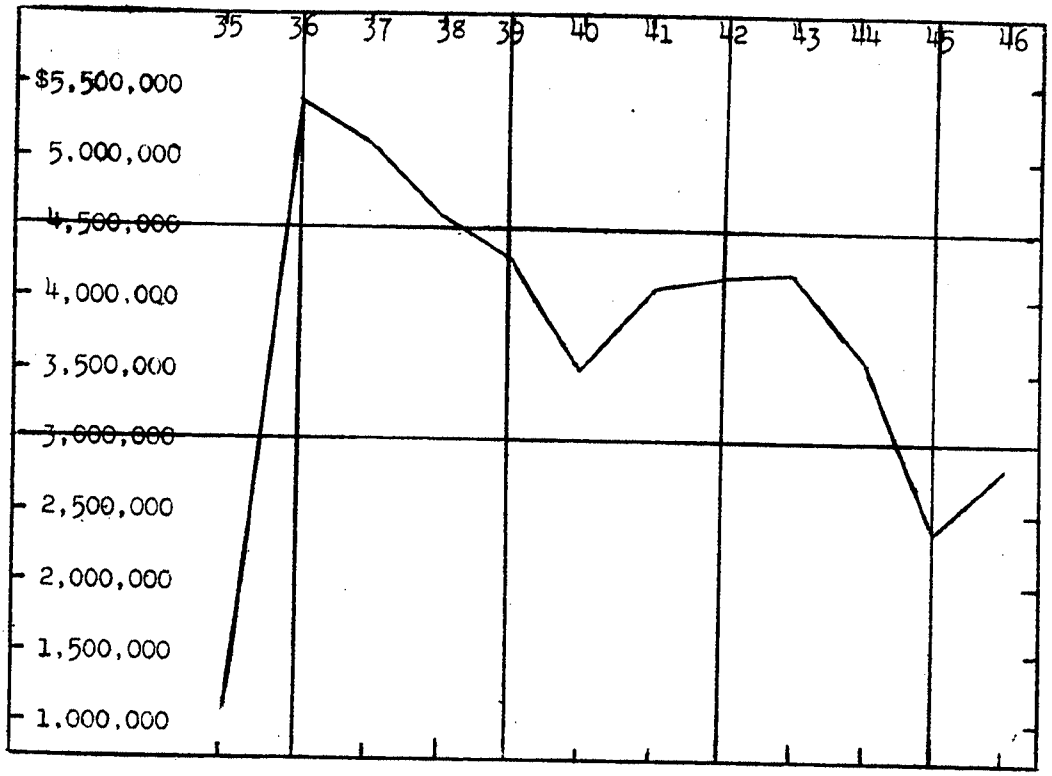
licenses. It includes the cost of the Legislature on the odd-numbered years. The cost of General Government was two percent of the total expenditures by the State for 1936. In 1946, governmental costs went up to $298,047, or 2.56 percent of the total expenditures. Shown in the accompanying graph are the expenditures by years since 1936. Note how general government expenditures jumped as the result of the Legislature being in session.

Protection to persons and property cost the State $143,224 in the

fiscal year of 1936 or 1.62 percent of the total expenditures, but in 1946, the figure jumped to $1,926,202 or 16.52 percent of the State's expenses. Protection to persons and property includes the expenses of the Public Service Commission, State Police, Bank Examiner, Drivers' License Division and similar projects, including employment security, the division that is responsible for the tremendous increase. Actually, the 1946 figure would have been about $254,000, but the Federal Government came along with its Employment Security Act, and expenditures of $1,672,000 are included in 1946 for payments to the unemployed, a program not in operation in 1936.

Conservation of health and sanitation has shown a sharp increase in costs during the last ten years, but not so much because the State has

EXPENDITURES BY THE DEPARTMENT OF HIGHWAYS
Fiscal Years of 1935 to 1946



(Highway expenditure will top 6 million in 1947)

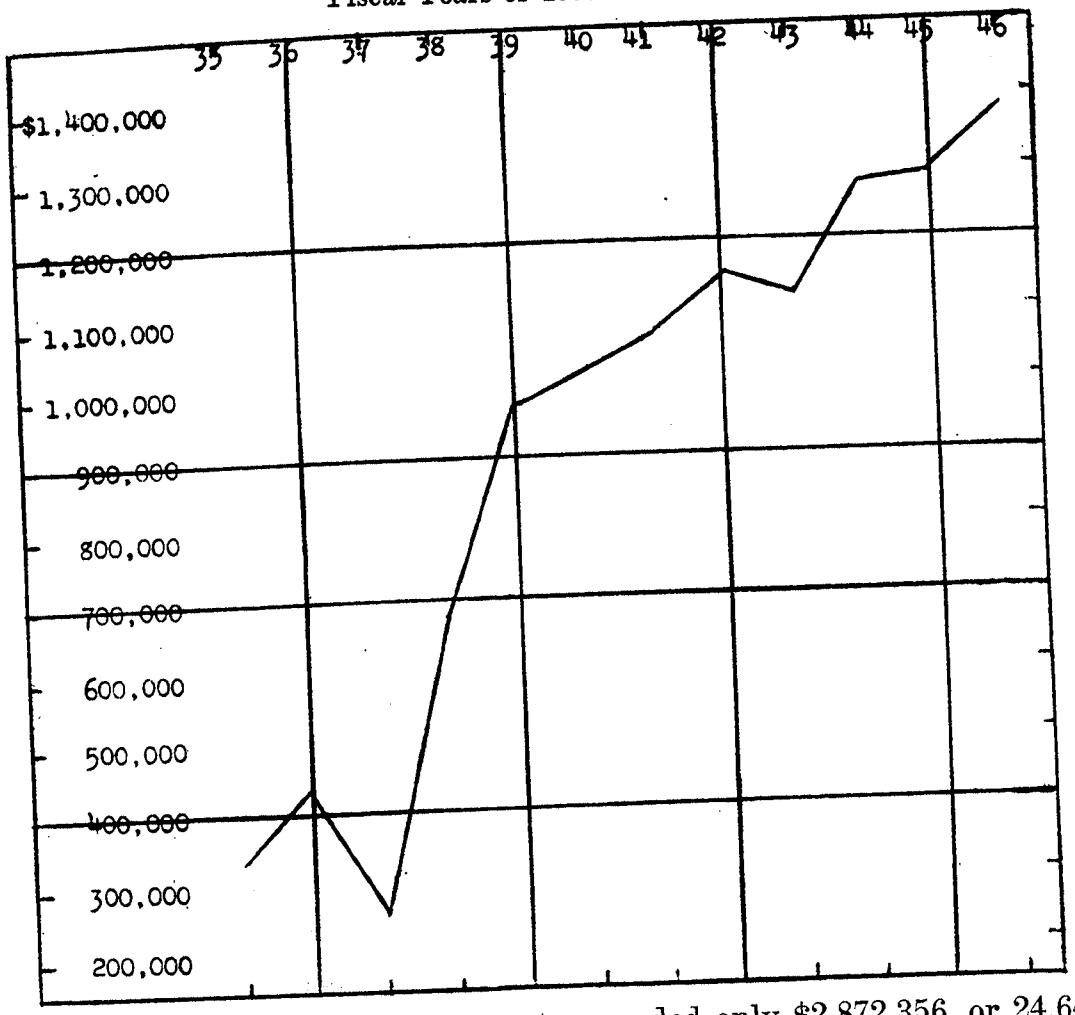
increased its appropriations for that work, but because the Federal Government has poured more and more money for the Social Security services into the State during the years. In the fiscal year of 1936, the Federal Government provided very little assistance financially of the $15,124 expended that year. Expenditures for health work then amounted to .17 percent of the total State expenditures, or much less than one percent. In 1946, things were different and expenditures for the conservation of health and sanitation, which means the State Board of Health and the Child Welfare Department, leaped to $285,784 or 2.45 percent of the total State disbursements. Most of it was Federal money.

Development and conservation of the State's natural resources were 2.50 percent of the entire State expenditures for the fiscal year of

1936, or $311,344. This division of the State Government includes all of the programs devoted to the aid of the farmer, the miner and the fisherman and hunter. In 1946, the cost was $627,708, or 5.38 percent of the total expenditures by the State. These figures include the sums appropriated by the Federal Government for extension service work and which are held by the University in private bank accounts and do not appear in the reports of the State Treasurer and Controller, because those officials have no official knowledge of this money.

Highway expenditures accounted for 60.75 percent of the State's disbursements during the fiscal year of 1936, or $5,409,462. In 1946,

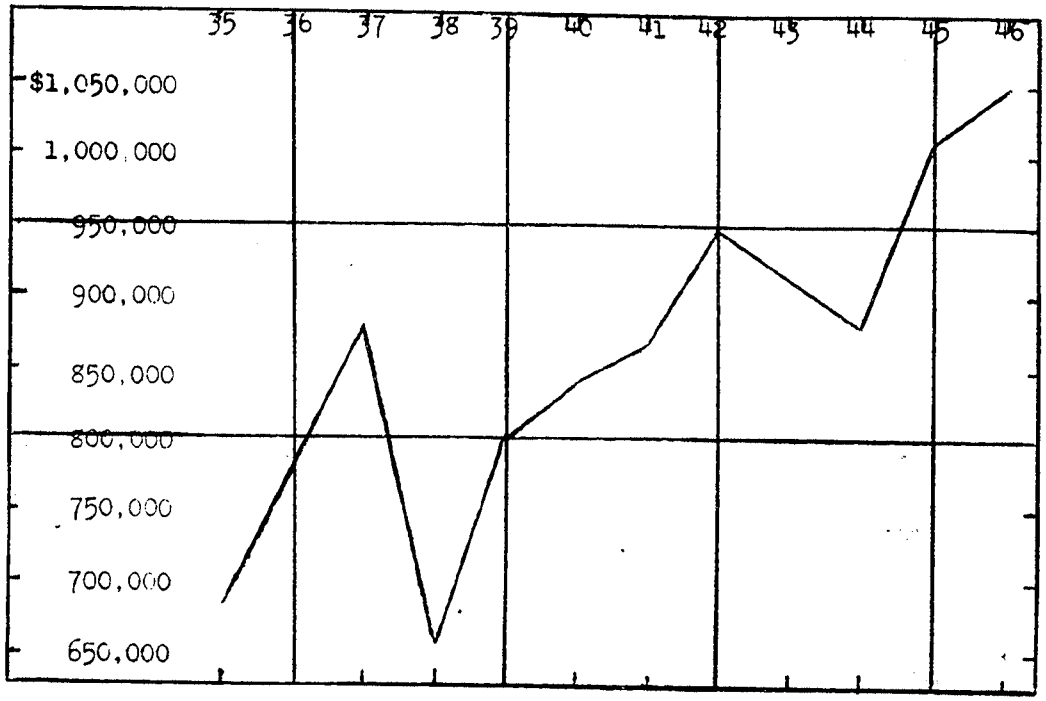
EXPENDITURES FOR CHARITIES, HOSPITAL AND CORRECTIONS
Fiscal Years of 1935 to 1946



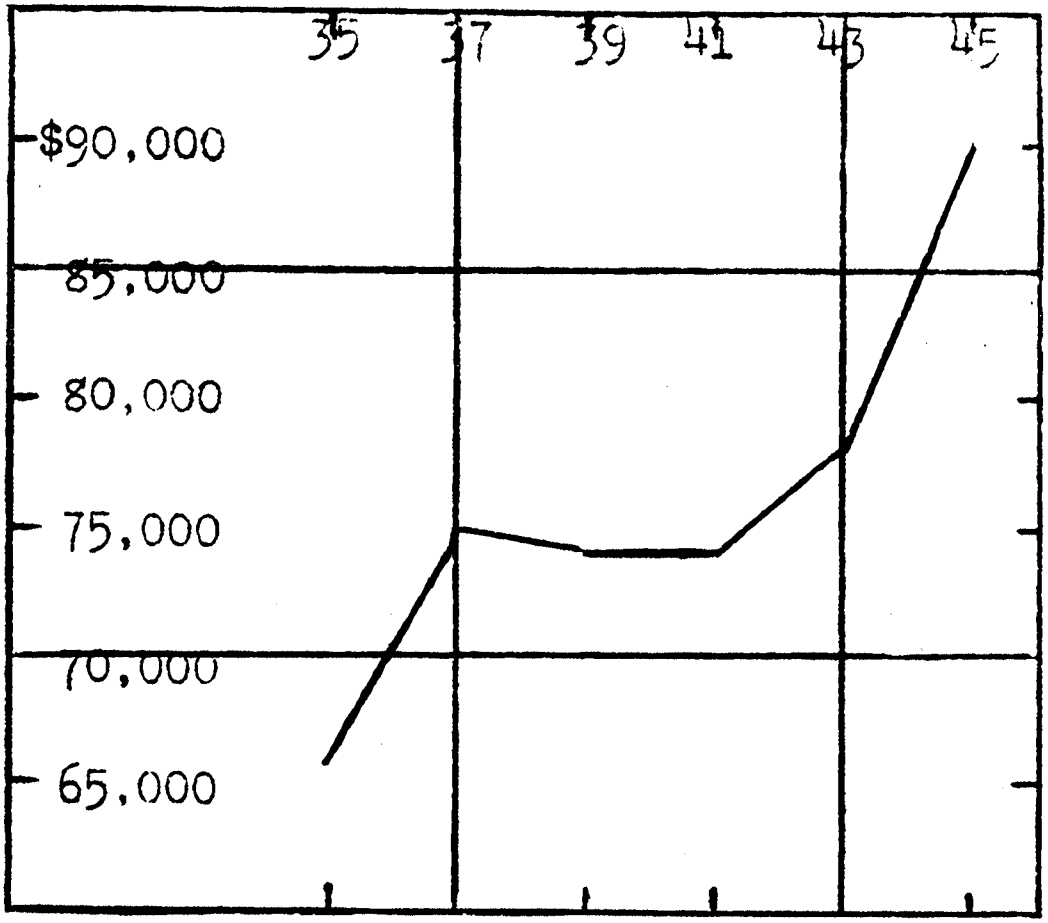
however, the Highway Department expended only $2,872,356, or 24.64 percent, because Federal participation was limited during the war years. In 1947, however, around six million dollars will be expended for highways. Even with the drop in expenditures in 1946, highway expenditures remained the largest of any division of the State.

Expenditures by the State for charities, hospital, and corrections likewise have increased tremendously in the last ten years because of additional Federal participation and because of the new old-age pension program. In 1936, the State spent $445,828, or five percent of its total disbursements, on charities and the State Hospital and Prison,

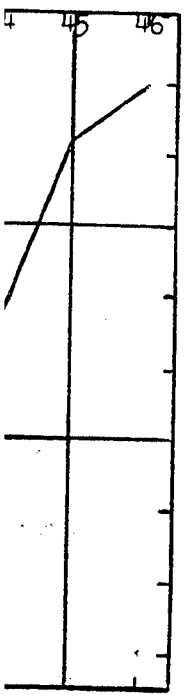
EXPENDITURES FOR EDUCATION INCLUDING STATE LIBRARY
Fiscal Years of 1935 to 1946

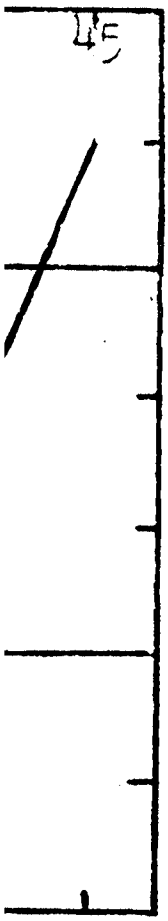


COST OF LEGISLATURE



LIBRARY





but in 1946, with the addition of the new old-age pension program, expenditures were $1,384,770, or 11.88 percent of the State's entire expenditures.

Educational expenditures which include the State Library haven't shown the large increase of the other divisions during the last ten years. In 1936, the State spent $886,150 for educational purposes, including the University, but not including the University's public service work. It is understood, of course, that these figures include only what the State has contributed, plus Federal Government contributions. It does not include what the counties, etc., spent on the school systems. The $886,150 was 9.95 percent of the expenditures of the State. In 1946, State expenditures for education were $1,307,639, or 11.22 percent of the total disbursements by the State for the year.

Miscellaneous expenditures include the cost of Teachers' Pensions, the Printing Office, Surveyor General, State Museum, and other similar agencies. The total in 1936 was $118,174, or 1.33 percent of the total, while in 1946 they amounted to $233,307, or 2 percent of the total State disbursements.

The only decrease in State costs during the last few years is in the payment of interest. In 1936, the State was required to pay interest amounting to $39,646.66 on outstanding bonds which, however, was only .44 percent, or less than one-half of one percent of the total expenditures by the State. In 1946, interest paid amounted to only $92.17, and this was paid by the State to itself on bonds issued several years ago for repairs to the University's heating plant. The percentage of $92.17 to the total State expenditures of $11,657,662.48 was so small this bureau couldn't figure it out.

Nongovernmental costs during the last ten years increased from 15.24 percent of the total in 1936 to 23.35 percent in 1946. These nongovernmental costs represent the other side of the nonrevenue picture. It's the money that goes through the Treasury without hardly stopping, and includes the cost of Boulder Dam power, the spending of the county share of old-age pensions, gas tax refunds, etc.

The following pages of this report give in detail the whys and wherefores of expenditures by the State departments. These surveys are put together so that legislators interested in more details of the receipts and expenditures of the departments and agencies which make up the various divisions of the State Government may study them at their leisure.

GOVERNOR

A report on the work of the State's Chief Executive and his many duties, together with a suggestion that his office staff be increased to remove some of the responsibilities he now bears because of the many statutory requirements of the office.

GOVERNOR

Any person who is a qualified elector, is 25 years or more of age, and who has resided in the State for two years is eligible to become Nevada's Governor, get on the pay roll for $7,600 a year for each year of his four-year term and have a large home placed at his disposal, together with $3,600 a year to maintain it. In addition, he has about $750 a year available for traveling expenses. All in all there is about $22,000 given him to pay the expenses of his office, including his salary, etc.

For this sum, he assumes the "supreme executive power" of the State and with it a host of responsibilities.

He must transact all executive business with the officers of the State Government, civil and military; see that the laws of the State are "faithfully executed"; may convene the Legislature by proclamation; adjourn the Legislature if it gets into disagreement over the adjournment date of a regular session; holds the power of veto of legislative bills, together with a number of other duties set forth by the Constitution or otherwise.

He has the sole appointive power for some 45 boards or appointive offices and, in addition, acts with other State officers, in some instances, in the appointment of other heads of departments. It's the responsibility for the acts of his appointees as well as the other members of his official family that provides the greatest burden of the office.

He's the chairman of 24 boards and commissions and a member of three others. It's an imposing list. The Governor is the Chairman of the Colorado River Commission, Board of Control, State Council of Defense, Board of Examiners, Board of Finance, Highway Board, Industrial Commission Board, Committee of Industry, Agriculture and Irrigation, Board of Irrigation, Irrigation District Bond Commission, Military Auditors, State Board of Pardons and Parole, State Board of Publicity, Public Service Board, State Range Commission, Reclamation and Settlement Board, Tax Commission, Textbook Commission, State Board of Vocational Education, Library Commission, Board of Governors of the Nevada School of Industry, Nevada State Hospital Board, Board of State Prison Commissioners, Legislative Counsel Bureau, and a member of the State Board of Education, State Department of Health, and the State Planning Board.

The Governor is on call at all times to address the annual convention of this or that organization, he must entertain visiting notables, brass hats and others, and if he has any time left over between appearing at State and county fairs and rodeos, which usually meet on the same date, he devotes himself to building up his organization so that if he wants to be elected again, he has half a chance. If he has a private business, that comes last on the list.

To help him carry on all of these duties, the Legislature provides the Governor with a secretary and a clerk. He provides his own car. There are only two departments in the State that have fewer employees, the State Parole and Probation Officer and the Veterans Administrator.

There doesn't seem to be much hope of his duties becoming less because the Legislature usually includes the Governor whenever it creates a new agency, and the Governors usually want it that way.

For a great many years and through the terms of most of the Governors, the Chief Executives have apparently prided themselves on how much work they can do with a small staff, with the result that the staff has remained the same size regardless of the increased duties imposed on him by the Legislature.

The time is approaching when the Governor's staff should be increased to include at least one person who might be termed as an executive assistant. There are innumerable duties that could be handed over to an assistant of this type and thus relieve the Governor of details so that he could devote more of his attention to matters which are of real benefit to the State. The secretary of the Governor handles a great many routine matters in the office of the executive, but routine matters outside of the office must be handled by the Governor or the Governor must call for other aid.

Whenever the Governor is called, by official business, to leave the State, he receives up to $10 a day for expenses. The balance, and there always is a balance, comes out of his own pocket. But if the President of the University makes a trip, the taxpayers pay his expenses in full, whatever they may be. The same thing applies to trips within the State, only the Governor receives but $6 a day then.

To help hold down his expense account when traveling in the State, all Governors at times have called upon other departments of the State, such as the Highway Department, the Public Service Commission, Industrial Commission, for a car and a driver. The cost of the trip is not assessed to the Governor, it is charged to the contributing department, but the taxpayer pays it just the same.

There is no question that almost every action the Governor takes has some political bearing, whether it is to dedicate a swimming pool at some outlying point or attend an important Colorado River hearing in Las Vegas, but that is part of the job.

If the Governor's personal finances are such that he can afford a good car, he usually has one. But if not, he does the best he can, although at least one of his State employees is authorized to drive the best that money can buy at State expense. The chief executive of a State should at least be able to appear in public in as presentable a manner as one of his employees, if only as a matter of State pride. He represents the State.

Detailed expenditures of the office follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$38,246.54	$18,712.04	$39,140.00	$21,692.24	$41,366.39
Disbursements—					
Governor salary	$7,000.00		$7,000.00	$7,000.00	$7,000.00
Private Sec. salary	3,400.00		3,400.00	3,400.00	3,900.00
Clerk	1,680.00		1,653.13	1,871.13	2,674.67
Extra clerical				747.03	48.75
Travel	843.95		330.23	957.57	1,185.90
Office expenses	2,461.40		1,740.20	1,953.90	2,838.10
Conference fees	200.00		250.00	250.00	200.00
Mansion	3,994.52		3,074.20	3,332.25	3,059.58
Equipment				378.50	
Total	$19,579.87	$18,063.94	$17,447.76	$19,890.88	$20,907.00
Balance June 30	18,666.67		21,692.24		20,700.74
Reversion		648.10		1,801.36	

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3.90	2,838.10
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2.25	3,059.58
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LIEUTENANT GOVERNOR

A report on the duties of the second in command of the State's Government, with a description of his work while he stands by awaiting the time when the Governor leaves the confines of the State or resigns.

LIEUTENANT GOVERNOR

Nevada elects its Lieutenant Governor at the same time it elects a Governor; his term of office is the same length and the eligibility requirements are the same. But his duties and his pay are far different.

It has cost the State less than $1,000 a year to maintain its Lieutenant Governor and he hardly earns that. But he's on hand in case of the death, disability, or resignation of the Governor to move into the executive office and take over.

He has little to do while waiting for a vacancy in the Governor's office. He's a member of one board, the Public Service Board; and he presides over the senate when that body is in session. His salary for his legislative duties is paid from the Legislative Fund. His salary and expenses for being Lieutenant Governor are paid by direct appropriation of the Legislature.

His duties as member of the Public Service Board involve the appointment of a Chairman of the Public Service Commission. When the chairmanship is vacant, the Lieutenant Governor meets with the Governor and the Attorney General and they appoint a successor.

Every other year he presides over the Senate's deliberations. Even there his authority is limited. He may cast the deciding vote in case of a tie on a question, he may speak on points of order, and he is authorized to preserve order. But he has no voice in debate on the merits of legislation nor any vote on the passage of legislation.

When the Governor is absent from the State, the law provides that the Lieutenant Governor may occupy the Governor's chair at a salary of $15 a day for each day he holds forth. But his occupancy of the Governor's chair is about all there is to it. Usually he just sits or attends to routine matters in the Governor's office or attends routine board meetings.

The Lieutenant Governor didn't always have so little to do. Back in 1899 the Legislature made him the Adjutant General and provided a salary for him of $1,800 a year. At various other times, he was given other jobs such as Warden, State Librarian, Commissioner of State Police, and member of the Board of Capitol Commissioners, the idea apparently being to make the office of Lieutenant Governor a real job. Then the Legislature and the State administration got into difficulties over the pay for the various jobs and finally, in 1921, his salary was fixed at $3,600 a year. This didn't settle the money question, however, for in 1923 he was made the "superintendent" of the old-age pension system at an additional salary of $1,200 a year.

The pension job lasted until the next Legislature, in 1925, with one of the first acts of that session being the repeal of the Pension Act and the substitution of the pension system that remained in effect until the State joined with the Federal Government in the present pension program. Finally, the Legislature provided that the Lieutenant Governor receive no pay except the amount specified for the days he actually worked, the system continuing until the 1945 session decided

he should receive a flat salary of $600 a year plus his $15 a day when he works.

Back in 1923 the Legislature provided for a "State Survey Commission" which reported back that the "office of Lieutenant Governor is unnecessary." The commission recommended that the office be abolished, that the senate name its own presiding officer, and that the Legislature designate someone to succeed to the governorship if that office became vacant.

The Legislature took no action on the recommendation which is probably just as well. The present set-up gives the people an opportunity to name the successor to a Governor who dies or retires before his term has expired, and the cost of the office is very small. Actually, out of the fifteen Governors elected since statehood, four have died while in office and one has resigned, and the elected Lieutenant Governors have succeeded to the office.

Some consideration should be given to extending the line of succession to the Governor still further. The Lieutenant Governor succeeds to the Governor's chair leaving the President pro tem of the Senate to act in case the Lieutenant and Acting Governor is called out of the State. It is possible that either or both of these officials might become incapacitated or expire, leaving the affairs of government in a very uncertain condition. If the President pro tem of the Senate is unable to act, the Lieutenant and Acting Governor cannot leave the State, no matter what the need or inclination.

Following are details of expenditures by the office during the last five years:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$3,170.00	$2,259.79	$3,750.00	$3,250.10	$3,750.00
Disbursements—					
Salary	$561.81	----------	$435.00	$675.00	$390.00
Clerical	300.00	----------	10.00	10.00	
Travel	9.00	----------	54.90	343.25	347.95
Office supplies	39.40	----------	----------	.88	
Total	$910.21	$761.42	$499.90	$1,029.13	$737.95
Balance June 30	2,259.79	----------	3,250.10	----------	3,012.05
Reversion	----------	1,498.37	----------	2,220.97	

Details of 1943 expenditures not available. Figures do not include salary for presiding over Senate which amounts to $900 every other year and which is paid out of Legislative Fund.

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SECRETARY OF STATE AND MOTOR VEHICLE COMMISSIONER

A report on the numerous activities of the State department that counts as income around one-half a million dollars a year, and a survey of the Surety Bond Trust Fund designed to provide protection from any loss to the State or its subdivisions from defalcation or embezzlement.

SECRETARY OF STATE AND MOTOR VEHICLE COMMISSIONER

Head of a half million dollar a year business, the Secretary of State and Motor Vehicle Commissioner has a number of diverse duties ranging from supplying pencils to the legislators to issuing auto license plates to the motorist.

He sells lawbooks and issues surety bonds, and to him is entrusted the custody of the original copy of the Constitution of the State of Nevada as well as the actual laws passed by the Legislature. It all costs the State around $18,000 a year, not including the expenses of the Motor Vehicle Department. With the expenditures of the Motor Vehicle Department, the cost of the office runs around $55,000 a year.

The Legislature provides the funds for the conduct of the office of the Secretary of State, $38,504 for the fiscal years of 1946 and 1947. All of the fees the office collects, which amount to almost $100,000 a year, go to the State Treasury where most of them are placed in what is known as the Library Fund, which eventually finds its way into the State Distributive School Fund and the General Fund.

The Motor Vehicle Department is on a self-supporting basis, the law authorizing the expenditure by the department of fifty cents out of each plate sold for administrative costs. In addition, 25 cents out of each plate goes to the County Assessor issuing the license.

With the recent changes in the State's corporation laws, more and more corporations throughout the country are filing incorporation papers in Nevada, with receipts from that source showing a continual growth. During the fiscal year of 1946, the Secretary of State collected almost $69,000 from this source alone. It's quite a little job maintaining the records of these corporations, and file after file in the office is filled with statements concerning the corporations which selected Nevada as their official home.

Because the Legislature believed the State could profitably handle the business itself and because of the difficulty some officials had in securing bonds from private surety companies, a statute was enacted in 1937 creating the Nevada Surety Bond Trust Fund. Its operation centers in the Secretary of State's office.

The Surety Bond Trust Fund is a bonding company owned and operated by the State and designed to protect the State or its subdivisions from loss through defalcation, misappropriation of public funds, or other wrongful acts. The 1937 Act makes it mandatory for the public officials required by law to be bonded to apply to the State Board of Examiners for surety.

The program has worked out very well. One small loss has been paid out because of a Lincoln County incident, and the fund reached $167,839.77 at the end of the 1946 fiscal year. Practically all of this sum is invested in United States bonds.

The Board of Finance administers the Bond Trust Fund and has full power to invest the money in bonds, or sell the bonds as the occasion may require. The records of the fund are maintained by the Board of

Examiners which means the Secretary of State's office, because the clerk of the board is the Secretary of State's deputy.

The State Treasurer handles the money which brings up the peculiar situation whereby funds designed to protect the State from loss are in the possession of the man from whom the State requires the heaviest bond. It's something like a person providing his own fire insurance by hiding the money under the bed in the house he seeks to protect. But it isn't as bad as it sounds. There usually is not much cash on hand in the Treasurer's office and most of the bonds owned by the State and in his possession are nonnegotiable. Numerous safeguards are maintained by the State in connection with its funds. The money and bonds held by the Treasurer are actually counted at regular intervals by the Governor, Attorney General, Superintendent of Banks, and Chairman of the Industrial Commission, and the bulk of the cash is deposited in banks throughout the State and insured by bonds given by the banks and held by the Treasurer.

The Secretary of State's office spends considerable time on the bonding agency because of the amount of book work required. During the last four years, the State bonding agency issued 727 bonds for governmental officials and employees. This means that 727 applications had to be prepared and approved, the premium money collected, and the actual bonds made out. Now with a new set of officers throughout the State, the process has to be gone over. The bonding agency pays no part of the cost it incurs in the Secretary of State's office.

When the Legislature is in session, the Secretary of State provides all of the supplies for the legislators and through him pass all of the laws enacted by the lawmakers. These laws are sent to the State Printer by the Secretary of State where they are bound and the copies delivered to the Secretary who sells them at prices fixed by the Legislature. He also prepares the copy of the Journals of the Senate and Assembly and has them printed, as well as the well-known appendix to these Journals.

When election time comes along, the State, through the Secretary of State, provides the paper upon which the ballots are printed. The idea is to protect the State against phoney ballots. A certain grade of paper is used with a certain watermark which is difficult for anyone else to purchase.

The Secretary of State is the Secretary of the Board of Examiners and his deputy is the Clerk of the Board of Examiners. The State Auditor is the deputy clerk of the board. When a State department or agency makes a purchase, or makes out a pay roll, the claim goes through the State Auditor's office where it is checked for accuracy, then to the Baord of Examiners, with the law requiring the Governor, Attorney General, and Secretary of State to examine the claims and sign their names to them. Then the claims go to the Secretary of State's office where they are numbered and the amounts carefully recorded. Finally they go to the State Controller who issues a warrant on the State Treasurer who pays the claim. Why the Secretary of State's office is required to record each claim against the State, a duplication of the work of the State Controller, is difficult to understand. The system probably grew up years ago when the claims were

few in number, but it serves no good purpose now. Most people don't even know the Secretary of State performs such a duty.

In addition to all of these duties, the Secretary of State records trade-marks, commissions, State land patents, and trust receipts. When a railroad enters into some kind of an agreement or contract in any of the other States, the fact is duly recorded in Nevada, and a copy of the agreement or contract is enscribed on the records.

The Secretary of State employs a chief deputy, corporation clerk, chief clerk, stenographer and typist, their monthly salaries, according to the June 1946 pay roll being $258.75, $201.25, $186.66, respectively, and $172.50 each for the stenographer and typist. The June pay roll shows 11 persons employed in the Motor Vehicle Department, with additional persons on the staff during the early months of the year when licenses are issued. Salaries in the department range from $275 for the administrative assistant to $143.75 for a transfer clerk. The June pay roll indicates the assistant deputy receives $260 a month, recorder of mortgages $245, correspondent $195, registrar $184.50, file supervisor $182.50, and file clerk $180. There were two other persons employed on a part-time basis, the June pay roll of the Motor Vehicle Department shows. One of these was the chief clerk of the Secretary of State's office who received $38.34 from the Motor Vehicle Fund in addition to his $186.66 from the legislative appropriation for the support of the Secretary of State's office. The corporation clerk of the Secretary of State's office is shown as receiving $60 from the Motor Vehicle Department in addition to her $201.25 salary as corporation clerk. This situation was remedied late in October when discovered by the State Controller. The February 1946 pay roll of the Motor Vehicle Department shows the administrative assistant as receiving $230, the assistant deputy $237.50, recorder of mortgages $225, correspondent $182.50, and file supervisor $172.50.

Years ago, the Secretary of State acted also as the Clerk of the Supreme Court, a duty that was taken away from him by an opinion rendered by the court, and at times he was the State Librarian. Some years ago recommendation was made that the office of Secretary of State be abolished and the duties be assumed by some other division. It doesn't seem worthwhile to abolish the elective office, however, because there isn't much advantage in substituting an appointive executive for one elected by the people. The Motor Vehicle Department, however, should be removed to another agency so that the collection of motor vehicle licenses and taxes could be concentrated in one department. It costs more than $160,000 a year for five separate agencies to collect these motor vehicle fees and licenses, and a sharp reduction in costs could be accomplished by a consolidation of some of them.

Elsewhere, this bureau recommends that the Drivers' License Division now handled by the Highway Department be transferred to the Motor Vehicle Department and that the Motor Vehicle Department be taken over by the State's Collection Agency, the Tax Commission, or be placed in the hands of the Public Service Commissioner to operate in connection with the collection of common carriers licenses.

One office staff and one administrator could easily handle the motor

vehicle divisions at a great saving to the State. Even the mere transfer of the Drivers' License Division to the present Motor Vehicle Department would replace a combined salary of $685 a month for administrative heads to one more comparable with the duties and responsibilities. The office staff of the Motor Vehicle Department has its busiest period in the early months of the year, with the Drivers' License Division's busy period coming in May and June.

The motor Vehicle Department collects from $350,000 to nearly $400,000 a year. It is permitted to retain 50 cents from each $5 license issued, with an additional 25 cents going to the County Assessor who issues the plate. The Motor Vehicle Department keeps records of the titles to motor cars, issues the familiar white and pink slips, and keeps records on mortgages on automobiles. The actual cost of the State's share in the work of issuing automobile license plates was close to $33,000 during the last fiscal year. In addition, more than $12,000 went to the counties. The balance goes to the Highway Department. It amounted to $342,270 in 1946. Expenditures by the Motor Vehicle Department are largely for salaries, nearly $20,000 going for that purpose last year, as compared to a little less than $16,000 in 1942. Travel expenditures jumped from $339 in 1942 to $2,109 in 1946, mainly because of the increased duties of the Commissioner who was the National President of the Association of Motor Vehicle Commissioners.

The cost of manufacturing the license plates is about $3,000 a year. A plant has been in operation at the State Prison for many years and the cost of manufacture is almost altogether for materials. The work is on par with plates turned out at a larger cost by commercial plants and provides occupation for the inmates of the Prison.

Funds received by the Secretary of State's office are deposited in a Carson City bank, and at the end of the month are transferred to the State Treasurer. A duplicate of the transfer statement is filed with the State Controller. The Secretary of State has a separate account for the fees he receives, and another account for the fees received by the Motor Vehicle Department. Money for license plates collected by the County Assessors goes directly to the State Treasury; fees received for the various certificates of ownership, transfer, and mortgages are banked by the Motor Vehicle Commissioner for eventual transfer to the Treasury.

It costs the State more than 11 percent of the money received from the sale of licenses, etc., to operate the Motor Vehicle Department. In 1942 it cost $41,250.54 to collect $382,707.57, or 10.78 percent, while in the fiscal year of 1946 the cost was $45,278.77 to collect $386,363.55, or 11.72 per cent. Motor vehicle license receipts in 1946 were $3,656 more than they were in 1942; administration costs were $4,028 more than they were in 1942. All of these figures on administrative costs include the amount expended by the Motor Vehicle Department in addition to the amount paid to the counties for their expense in issuing the licenses.

Detailed figures on the expenditures by the Secretary of State's office, the Motor Vehicle Department, and the Surety Bond Trust Fund follow:

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1946 were $3,656
were $4,028 more
ministrative costs
le Department in
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retary of State's
Bond Trust Fund

SECRETARY OF STATE AND MOTOR VEHICLE COMMISSIONER

	Fiscal Years				
	1942	1943	1944	1945	1946
Receipts—					
Appropriation and balance	$34,251.00	$18,036.70	$36,762.00	$19,456.55	$38,504.00
Fees	3,857.17	4,306.72	3,761.65	4,664.07	6,145.51
Sales of statutes	1,141.00	699.50	1,271.60	695.00	1,750.00
Corporation licenses	47,955.55	36,814.60	33,503.80	50,745.54	69,988.77
Bond premiums	17,487.67	17,518.39	25,103.13	19,733.06	20,247.77
License plates	477,452.76	383,665.37	407,414.95	377,743.50	413,121.58
Total	$582,145.15	$461,041.28	$507,817.13	$473,037.72	$548,757.63
Disbursements—					
Library fund	$52,953.72	$41,820.82	$38,537.05	$56,104.61	$76,884.28
Bond fund	17,487.67	17,518.39	25,103.13	19,733.06	
License expense	457,179.14	356,194.81	381,929.36	350,985.47	387,568.33
Office support	16,440.23	16,824.39	17,427.25	18,549.91	17,723.03
Total	$544,060.76	$432,358.41	$462,996.79	$445,373.05	$482,175.64
Balance	38,084.39	28,682.87	44,820.34	27,664.67	66,581.99

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$34,251.00	$18,036.70	$36,762.00	$19,456.55	$38,504.00
Office support—					
Salaries	$13,597	----------	$15,193.32	$15,119.98	$16,076.37
Travel	209.47	----------	80.75	1.50	34.35
Office	1,308.33	----------	1,006.98	1,803.79	589.48
Equipment	365.50	----------	128.35	1,369.45	559.80
Election paper	959.43	----------	1,017.85	255.19	463.03
Total	$16,440.23	$16,824.39	$17,427.25	$18,549.91	$17,723.03
Balance June 30	17,810.77	----------	19,334.75	----------	20,780.97
Reversion	----------	1,212.31	----------	906.64	

1943 details not available.

MOTOR VEHICLE DEPARTMENT

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
Balance July 1	$94,745.19	$20,273.62	$27,468.56	$25,483.59	$26,756.03
Receipts	382,707.57	363,391.75	379,944.39	352,257.91	386,363.55
Total	$477,452.76	$383,665.37	$407,412.95	$377,741.50	$413,119.58
Disbursements—					
County expense	$9,050.70	$13,381.25	$13,641.25	$12,419.50	$12,358.00
State expense	32,199.84	24,384.08	30,348.06	28,049.39	32,920.77
Refunds, etc.	*76,385.87	80.20	122.15	932.60	18.80
Highway Dept.	339,542.73	318,351.28	337,817.90	309,583.98	342,270.76
Total	$457,179.14	$356,196.81	$381,929.36	$350,985.47	$387,568.33
Balance June 30	20,273.62	27,468.56	25,483.59	26,756.03	25,551.25

*Includes bond redemption.

Administration—					
Salaries	$15,872.58	$14,722.57	$17,389.07	$15,657.47	$19,943.84
Travel	339.35	774.99	900.75	512.90	2,109.22
Office expense	9,130.63	5,256.40	6,954.30	5,443.07	4,596.93
Plates	4,357.28	1,530.12	2,102.94	3,938.05	3,302.48
County expense	9,050.70	13,381.25	13,641.25	12,419.50	12,358.00
Miscellaneous	2,500.00	2,100.00	3,001.00	2,497.90	2,968.30
Total	$41,250.54	$37,765.33	$43,989.31	$40,468.89	$45,278.77
Percent cost	10.78	10.39	11.57	11.48	11.72

Percent cost means the cost of operating the motor vehicle department as compared with the amount the department collected from the motorists. In 1942, for instance, the cost, $41,250.54, was 10.79 percent of the receipts of $382,707.57.

SURETY BOND TRUST FUND

	Fiscal Years				
	1942	1943	1944	1945	1946
Receipts—					
Interest on bonds	$1,641.25	$2,266.25	$2,350.63	$2,975.46	$3,350.00
Amortization	800.00	800.00	800.00	800.00	800.00
State premiums	5,051.07	4,225.46	4,406.57	4,353.23	4,502.94
City, county prem.	9,298.71	10,226.68	11,045.93	11,585.72	11,594.83
Lincoln Co. receipt	696.64			17.33	
Amort. of Interest			6,500.00		
Redemption				1.32	
Refund of interest					
Total	$17,487.67	$17,518.39	$25,103.13	$19,733.06	$20,247.77
Balance in fund	21,248.41	1,736.08	19,254.47	12,348.19	1,287.01
Total	$38,736.08	$19,254.47	$44,357.60	$32,081.25	$21,534.78
Disbursements—					
Bonds purchased	$35,000.00		$32,000.00	$26,000.00	
Lincoln loss	2,000.00			4,785.00	
Interest purchases			9.41	9.24	
Total	$37,000.00		$32,009.41	$30,794.24	
Balance June 30	1,736.08	$19,254.47	12,348.19	1,287.01	$21,534.78
Bond account	118,339.77	117,539.77	142,249.18	167,439.77	166,639.77

1945	1946
,975.46	$3,350.00
800.00	800.00
,353.23	4,502.94
,585.72	11,594.83
17.33	
1.32	
,733.06	$20,247.77
,348.19	1,287.01
,081.25	$21,534.78
,000.00	
,785.00	
9.24	
,794.24	
,287.01	$21,534.78
,439.77	166,639.77

ATTORNEY GENERAL

A report on the office of legal adviser of the State with some comment on the numerous boards of which he is a member and the other duties which occupy much of his time.

ATTORNEY GENERAL

Whenever a question arises in any of the State Departments concerning the multitude of State laws now on the statute books, it's the Attorney General who takes over, the result being that he is the general confidant and legal adviser of every State official, and quite often, their employees.

It's a full-time job and not made any easier by the fact that the District Attorneys and other county officials all call upon him for advice.

He's the legal adviser of the State, required to defend or prosecute all actions to which the State may be a party, and particularly defend any action brought against the State by any of the counties. One is pending now, the Clark County suit.

To wind it all up, biennially, he is required to report to the Governor the condition of affairs in his department and shall make such suggestions as shall appear to him calculated to improve the laws of the State.

During his spare time, he attends meetings of the Board of Examiners, the Board of Finance, the Board of Directors of the State Highway Department, the Industrial Commission Board, the State Board of Irrigation, the State Board of Pardons and Parole Commissioners, the Public Service Board, the Reclamation and Settlement Board, the Board of State Prison Commissioners, and the Bond Trust Fund Board.

In addition, he's the Mineral Land Commissioner and as such is required to examine all applications for patents of the public lands of this State or of the United States, except mining claims, and make an abstract of the application. If he finds the application is for land that is mineral in character, then the Attorney General must appear in the State Land Office or the United States Land Office and contest such application.

For all of this he receives the sum of $5,600 a year which is $400 a year less than the salary of the State's quarantine officer and also less than the salary received by one of the attorney general's employees.

During the past year, the June 1946 pay roll indicates, the Attorney General had seven persons on his staff, besides himself, including a Special Assistant Attorney General, a Chief Deputy Attorney General, a Deputy Attorney General, and two special Deputy Attorneys General, a chief clerk-stenographer, and a stenographer.

The two special deputies were on a part-time basis and were occupied at the time with the recodification of the State's school laws, a task required by the Legislature and for which the Legislature appropriated $3,000. The job cost $2,800. Recodification of the school laws has been attempted for the past several years, the Legislature appropriating $1,000 previously for the work which was under the supervision of the Superintendent of Public Instruction. The work was not completed, however, and with $130 of the $1,000 expended, the balance reverted to the State Treasury.

The Special Assistant Attorney General is handling the suit brought

against the State by Clark County for a share of the funds received from the Boulder Dam, which the county claims is some $300,000 a year going to the State "in lieu of taxation." The special assistant receives $6,000 a year, with the Legislature providing, originally, $100,000 for the defense of the suit. The $100,000 was appropriated by the 1943 Legislative Session, but nothing was expended from it until 1945 when $2,750 was reported as disbursed. The balance of $97,250 reverted to the General Fund of the State Treasury and, as a result, the 1945 session appropriated $97,250 to continue with the defense of the suit. This last fiscal year of 1946, the Attorney General's office expended $6,048, largely for salaries, leaving a balance of $91,202.

In addition to the Clark County suit defense fund, the Attorney General has another suit defense fund, provided for expenses incurred by tax suits brought against the State at various times. The Legislature provides $5,000 a year for these expenses which are usually very small. In 1942, out of the $10,000 appropriated for the 1942–1943 biennium, the Attorney General expended $14.25 in 1942 and in 1943 expended $16.85, with $9,972.15 reverting to the Treasury that year. There were no expenditures in 1944 from the $10,000 appropriated for 1944–1945, but in 1945, $281.10 was spent, with $9,718.90 reverting. Out of the 1946–1947 appropriation, the Attorney General spent $420.40 in the fiscal year of 1946, leaving $9,579.60 available for expenditure during the fiscal year ending June 30, 1947.

For the major work of the office, the Attorney General spends around $18,000 a year. The Legislature appropriated $35,315 for the 1942–1943 biennium, $36,044.96 was available for 1944–1945, and $38,950 for 1946–1947. Almost all of the expenditures by the office are for salaries, with travel expenditures reported at $583.92 in 1942 and $243.18 in 1946. Office expenses are around $1,000 a year. In addition, the Legislature provides about $300 a year for printing by the State Printer.

Suggestion has been made at various times for many years past that the Attorney General be made an appointive office, rather than elective as provided by the Constitution. The argument in favor of such a change is that the Attorney General is the chief law officer of the State, the legal adviser of the Governor and of all the officers and departments, and because of this he should be in sympathy with the Governor and the administration. His appointment by the Governor would certainly make him more sympathetic with the administration, but whether his sympathies would remain with the people, as at present, is another matter. The election of the Attorney General by the people gives him an independence of thought and action that he could not possibly have under an appointive system.

His duties as a member of numerous important State boards and commissions should be lightened or eliminated altogether. He is a member of almost every important board of State Government which have so many important duties as to be a heavy drain on his time. He acts, on these boards, in an executive capacity, whereas the framers of the Constitution probably had in mind an office which would be advisory except in the two instances where the Constitution provides that he be a member of the State Prison Commissioners and the Board of

Examiners. Frankly, a strong-minded Attorney General could dictate almost any policy he desired in the boards of which he is a member and, reverting to his status as an adviser, legally uphold any action he might wish to impose. If his duties were confined to those of an advisory nature, the State would benefit from his legal knowledge and not be hampered by personal or political actions made possible by reason of his board membership.

One duty which should be assumed by the Attorney General is the compilation of the index to the Statutes as enacted every two years by the Legislature. At the present time, the Secretary of State employs an attorney in private practice, and pays him to compile the index, and because these attorneys change from year to year, the results have not been too good. In numerous instances, references to new laws have been eliminated altogether, and in other instances some statutes have been placed under designations that the average reader could not possibly be expected to look under. If the Attorney General were assigned the task, uniformity at least could be expected from year to year.

Details of the expenditures of the office of Attorney General for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Amount available	$35,315.00	$18,481.43	$36,044.96	$18,635.06	$38,950.00
Statutory salaries	$10,700.00	----------	$10,952.00	$10,969.45	$11,554.80
Extra deputy salary	3,000.00	----------	3,000.00	3,000.00	3,600.00
Extra stenographer	1,447.50	----------	2,070.00	2,070.00	2,011.35
Extra clerical	212.50				
Travel	583.92	----------	471.23	607.49	243.18
Office supplies	1,034.42	----------	935.12	1,012.71	1,090.25
Total	$16,978.34	$17,233.59	$17,428.35	$17,659.65	$18,499.78
Balance June 30	18,336.66	----------	18,616.61	----------	20,450.22
Reversion	----------	1,247.84	----------	975.41	

1943 details not available.

	Fiscal Years				
	1942	1943	1944	1945	1946
Suit defense	$10,000.00	$9,989.00	$10,000.00	$10,000.00	$10,000.00
Disbursements	14.25	16.85	----------	281.10	420.40
Balance June 30	$9,985.75	----------	$10,000.00	----------	$9,579.60
Reversion	----------	9,972.15	----------	9,718.90	
Clark County suit	----------	----------	$100,000.00	$100,000.00	$97,250.00
Disbursements	----------	----------	----------	2,750.00	6,048.00
Balance June 30	----------	----------	$100,000.00	----------	$91,202.00
Reversion	----------	----------	----------	$97,250.00	

STATE CONTROLLER AND INSURANCE COMMISSIONER

A report on the office of State bookkeeper and the many records of the State he is required to maintain, together with a report on his work as State Insurance Commissioner and the suggestion that these duties be taken over by some other agency.

STATE CONTROLLER AND INSURANCE COMMISSIONER

The State Controller, a constitutional office, is Nevada's bookkeeper, authorized and directed to keep "fair, clear, distinct, and separate accounts of all the revenues and incomes of the State and also all the expenditures, disbursements, and investments thereof." It's a tremendous task, particularly as to the issuance of warrants. In addition, the State Controller is the head of the State Insurance Department, a project that brings more than $150,000 a year into the coffers of the State.

Every year the law requires that the Controller "shall digest, prepare, and report to the Governor, not later than 60 days after the close of each fiscal year, to be laid before the Legislature at each regular session, a complete statement of the condition of revenues, taxable funds, resources, incomes, and property of the State, and the amount of the expenditures for the preceding fiscal year; a full and detailed statement of the public debt; estimate of the revenues and expenditures for the succeeding fiscal year; also, a tabular statement showing separately the whole amount of each appropriation of money made by law, the amount paid under the same, and the balance unexpended; a tabular statement showing the amount of revenue collected from each county for the preceding year; and shall recommend such plans as he may deem expedient for the support of the public credit, for promoting frugality and economy in the public offices, for lessening the public expenses, and generally, for the better management and more perfect understanding of the fiscal affairs of the State."

The difficulty with the Controller's report is that it is such a voluminous document, contains so many figures and tables, that the average legislator, or taxpayer, can't understand what it is all about. The details are all there, but only a mere handful of Nevada citizens, aside from public accountants and those State officers and employees whose duties require them to continually study the report, can understand it.

Briefly, Schedule 3 of the tabular matter, gives the condition of the various fund balances. It contains a report on the expenditure of all money, from whatever source, during the fiscal year. Schedule 4 contains the details of the receipts, balances, and reversions of those funds supported by direct appropriation from the General Fund. Schedule 5 contains the report on special funds, those funds supported by special licenses or fees or by a separate tax levy. Schedules 4 and 5 are combined in Schedule 3. But unless one knew all this, there is nothing in the report to indicate such is a fact.

Take the State Department of Agriculture as an example of what a legislator is up against in looking for information in the Controller's report. The department receives its funds from direct appropriation, special taxation, and fees. The only difficulty is that nowhere in the Controller's report will one find the Department of Agriculture, a little detail that the Legislature overlooks in appropriating funds. It appropriates money for the various divisions of the department for specific purposes, but never mentions the department. It names one of the department's employees or the livestock commission.

Schedule 1 of the Controller's report shows receipts in detail. It shows the collection of a special tax for livestock inspection and the receipt of fees from miscellaneous sources, receipts from the sale of furs, and county participation in the rodent and predatory animal control program. Only it isn't county participation, the money comes from grazing districts. These receipts are combined in Schedule 2 under the heading "stock inspection," not livestock inspection.

Schedule 3 takes up the account with details as to the balance from the previous year in the fund and the amount remaining after the year's expenditures have been made. Schedule 3 does not include funds from the general appropriation bill in the livestock inspection fund, including direct appropriations for rodent and predatory animal control. These funds are combined under the heading "general" in the table which includes all other expenditures from the General Fund.

Schedule 4 contains detailed receipts and expenditures of seven separate accounts which are expended by the State Department of Agriculture which is controlled by the Livestock Commission for which the Livestock Inspection Fund is set up. The law directs the State Quarantine Officer or the Livestock Commission to disburse the funds.

Schedule 5 gives a report on the special funds, including the Livestock Inspection Fund, only it is carried this time as the Livestock Commission Fund. The figures are the same as Schedule 3.

A combination of the various appropriations now made for the department and specifically naming the Department of Agriculture as recipient, would simplify the Controller's books and eliminate headaches for those persons who attempt to learn just how much is available for expenditure by the Department of Agriculture.

There are other funds equally complicated. The Farm Bureau Fund is an example, only it isn't altogether a Farm Bureau Fund, it's an Extension Service Fund, the Legislature designating it farm bureau to make the Controller's books a little harder to understand. The Farm Bureau Fund, or Extension Fund, is made up from direct taxation, one tax being a State tax and the other a county tax, although the funds are combined in the Controller's books and the Treasury. In addition, the Legislature has been in the habit of appropriating directly for extension work, not Farm Bureau, so these appropriations and the tax receipts never get together in the Controller's books. To make it more difficult, the Extension Service has Federal money handled by the University which never appears at all.

These Federal funds of the University are maintained in private banking accounts and no record is obtained concerning them by the Controller. The money goes directly to the University. The Highway Department also has a private bank account in its Revolving Fund but the Federal Government sends its highway money to the State Treasury and this money and other highway money is disbursed through the Controller and warrants are paid by the Treasurer.

The handling of the funds of the State by the Controller is one of those affairs which, aided and abetted by the Legislature, has, like Topsy, just grown up. If the Legislature designate one fund as Farm Bureau Fund, and another an Extension Service Fund, the Controller has no alternative but to thus designate them, although they

into the same department and are expended for the one purpose. A simpler system of reporting on the State's receipts and expenditures certainly could be devised, but it would require considerable effort in the matter of bookkeeping to change the accounts after all these years. It can be accomplished, however, with the cooperation of the Legislature in making appropriations, and through the efforts of the Controller, without separate legislation.

These reports are but a small portion of the duties of the Controller. One of the heaviest of his tasks is the auditing and drawing of warrants for all claims against the State. The Controller not only must assure himself of the correctness of the claim against the State, but he must satisfy himself of its legality, and has the right to reject any claim he believes not to be authorized. He actually duplicates the work the Board of Examiners is supposed to do in examining claims. If the Board of Examiners fails to act upon a claim within 30 days, the law authorizes the Controller, if he deems the claim just and legal, to go ahead and draw a warrant for it.

The handling of State funds is a rather curious procedure. When a department or agency acquires funds from collection of fees or licenses or from some other source, it deposits them with the State Treasurer. The Treasurer in turn reports to the Controller the receipt of such money and the Controller puts the amount down in his records. At the end of the month, the Controller reports back to the Treasurer the amount of money the Treasurer has already told him he has collected, and tells the Treasurer into what fund the money should be deposited.

Although funds received by the Treasurer do not retain their identity when they get into the vaults, they are segregated, of course, on the books of the department. It is just the same as if the Treasurer had a number of sacks into which he placed the various funds as received.

Here is how it works.

The Secretary of State, for instance, collects funds from various sources, such as corporation fees, receipts from the sale of lawbooks, and the like. Every few days these funds are deposited in the Carson City bank in the account of the Secretary of State. Towards the end of the month, the Secretary of State writes a check against his bank account in favor of the State Treasurer and the State Treasurer duly informs the Controller that the Secretary of State has turned over a certain amount of money. At the same time, the Secretary of State gives the Controller a duplicate of the statement he has given the Treasurer, showing from what source the money was obtained. The Controller, however, doesn't know just how much actual cash was turned over. He knows how much the Treasurer said he received and he knows how much the Secretary of State said he gave the Treasurer.

At the end of the month, the Controller informs the Treasurer that the money the Treasurer told him he received from the Secretary of State should be placed in the Library Fund.

Some years ago, the State got its fingers burned through a Controller-Treasurer-Banker combination which was able to extract a considerable sum from the Treasury. As a result, the Legislature

in its attempt to prevent any such future combinations, leaned over so far the other way that it has permitted similar combinations between other offices.

The law does not include the Controller in the list of officers who are required to count the money in the Treasury every month. The Governor, Secretary of State, Attorney General, Superintendent of banks, and the Chairman of the Industrial Commission are assigned the task. But these money-counters use the books of the State Controller to tell them the exact amount that should be in the Treasury and these books are compiled from reports the Treasurer gave the Controller telling him how much money is on hand.

There are several loopholes in the present system which can be plugged, but it probably would require a commission of experts in accountancy to work out the details. A more efficient system, however, would require the services of employees in the Controller's office of qualifications that could not be hired at the present salary scale.

No corporation, private business, or State assumes that the persons handling their funds are honest. Most of them are, but the few exceptions make it necessary that every safeguard be placed around money, particularly if it is public money.

It is for this reason that the books of the State Treasurer and the State Auditor should be audited at times by certified public accountants who have no connection whatever with the State or its officers or employees.

The State Auditor performs his duty of auditing the Treasurer's and the Controller's books as efficiently as possible under the circumstances. But it must be remembered that the State Auditor is an appointive position; he is appointed by the Governor (as Bank Examiner and ex officio Auditor) and may be removed at any time by the Board of Finance. The Board of Finance includes among its members, the State Treasurer and the State Controller. In other words, the auditor examines the books of two of his "bosses" whose vote and influence in the Board of Finance could possibly result in his removal if he aroused their displeasure by too strict an examination of their books.

Some years ago, the State established the State Department of Insurance with the State Controller named as the ex officio Insurance Commissioner. The department is not only a source of revenue to the State ($150,000 a year), but it also regulates the insurance companies which operate in Nevada. Like banks, the insurance concerns hold great sums of the people's money, and it is of paramount importance that companies operating in Nevada be closely regulated so that the life savings of our residents be not lost. This regulation applies not only after a company is authorized to operate in Nevada, but it applies before they receive a license. The Insurance Commissioner is empowered to see that no fly-by-night concerns be given permission to sell insurance in this State.

It is impossible to determine just how much it costs Nevada to collect the $150,000 or so a year it receives from insurance companies and to regulate the operations of the concerns. The Legislature makes a blanket appropriation for the office of Controller and Insurance Commissioner with only the salaries of the examiner and insurance clerk definitely set forth as chargeable to the Insurance Department. The

work of the Controller as commissioner and office expenses are not possible of segregation under this system.

The Insurance Examiner receives $2,760 a year plus travel expenses according to the general appropriation bill, and the insurance clerk $2,070. The pay roll, however, lists the examiner as receiving $258.53 a month. The insurance clerk is carried on the pay roll (June, 1946) as a junior insurance examiner at a salary of $200 a month. The difference is accounted for by the salary increase granted by the 1945 Legislature in another bill.

The examiner, who is also described as Deputy Insurance Commissioner in the report of the department on insurance companies, has also been active in the examination of the national insurance companies under the direction of the Association of Insurance Commissioners. From February 1, to July 1, 1946, inclusive, the examiner spent his entire time in the east examining insurance companies. He gets this job through appointment by the head of the western district of the Association of Insurance Commissioners, who rotates the task among the examiners of the various western States. The job pays $25 a day plus $9 a day subsistence, which is paid for by the insurance company examined. During this period in 1946, he was not on the State pay roll and the work of the Nevada office was conducted by the junior examiner.

Actually, there is no connection between the office of the State Controller and the work of regulating insurance companies and collecting licenses and premium taxes from them. The Controller keeps the books and accounts of the State, and is not a collection or regulatory agent. The office of Insurance Commissioner should be transferred to the Superintendent of Banks, who by training or otherwise, is more qualified to regulate insurance than the Controller. His office is equipped to collect licenses, and by a separate appropriation to the Bank Examiner for the expenses of conducting the Insurance Department, a definite check on expenditures could be maintained.

The main reason for suggesting that the office be transferred to the Superintendent of Banks is that it would permit the work to continue at no greater expense than at present. However, it is possible that a separate department of insurance should be created that would eliminate any connection with any present State department. It would cost considerably more to operate, and the question would be if the added efficiency would be worth the additional cost.

In his spare time, the Controller turns his attention to the activities of the numerous boards and commissions of which he is a member, including the State Board of Award, State Board of Control, State Board of Finance, State Board of Military Auditors, State Board of Printing Control, Board of Directors of the Highway Department, State Bureau of Immigration, the State Library Commission, and the Department of Insurance. Some of these boards and commissions have very little to do. But in some of them, such as the Board of Control, Board of Finance, Highway Board, and Insurance Department, he's kept pretty well occupied.

The State provides around $55,000 a biennium to carry on the work of the State Controller and Insurance Commissioner. Cost of operation ranged from a little more than $22,000 in the fiscal years of 1942 and 1943 to $24,000 in 1944, $25,000 in 1945, and $28,000 in 1946.

Salaries increased from $17,730 in 1942 to $22,429 in 1946. Office expense has remained close to $2,600 during the last five years, with equipment ranging from $167 in 1944 to $2,221 in 1946. The office reverted nearly $1,100 in 1943 and nearly $2,900 in 1945.

There are eight employees under the State Controller, with the Deputy Controller and the Insurance Examiner receiving the top salary of $258.74. A chief clerk is employed at $200, with the others holding specialized positions such as tax deduction clerk, social security clerk, bookkeeper, and clerk.

The office collects only the licenses paid by the insurance companies operating in the State and the tax on insurance premiums. Income from licenses ranged from $31,812 in 1942 to $36,970 in the fiscal year ending June 30, 1946. Annual licenses are charged to insurance companies of $100 with varying amounts required from brokers and agents. A tax of 2 percent upon the total premium income is also collected.

Details of expenditures by the department for the last five years follow, together with a report on receipts from insurance licenses and the insurance premium tax for the same period:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$44,960.55	$23,239.62	$52,100.35	$28,175.66	$55,409.30
Salaries	$17,730.06	----------	$21,382.34	$21,089.58	$22,429.35
Travel	644.90	----------	100.06	570.29	955.02
Office	2,519.09	----------	2,628.84	2,591.53	2,765.06
Equipment	1,369.50	----------	167.35	1,040.30	2,221.06
Total	$22,263.55	$22,145.59	$24,278.59	$25,291.70	$28,370.49
Balance June 30	22,697.00	----------	27,821.76	----------	27,038.81
Reversion	----------	1,094.03	----------	2,883.96	

1943 details not supplied by Controller.

DEPARTMENT OF INSURANCE

	Fiscal Years				
Receipts—	1942	1943	1944	1945	1946
Insurance licenses	$31,812.87	$30,782.25	$32,618.92	$32,740.96	$36,970.00
Insurance premium tax	81,007.76	92,303.55	114,007.58	101,952.67	117,486.52
Total	$112,820.63	$123,085.80	$146,626.50	$134,693.63	$154,456.52

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1945	1946
8,175.66	$55,409.30
:1,089.58	$22,429.35
570.29	955.02
2,591.53	2,765.06
1,040.30	2,221.06
5,291.70	$28,370.49
	27,038.81
2,883.96	

1945	1946
2,740.96	$36,970.00
1,952.67	117,486.52
4,693.63	$154,456.52

STATE TREASURER

A report on the office that guards the State's funds and pays out all claims against the Treasury, with a suggestion that the duties of the office be increased by placing him on more boards or commissions.

STATE TREASURER

Nevada's State Treasurer is the man who has the task of guarding the funds of the State and the paying out of this money when warrants drawn by the Controller are presented to him. His duties have been made simpler by the statutes which permit him to entrust State funds to the care of banks of the State, which eliminates to a great extent the worry that might come from having huge sums of cash on hand in the State's vaults. Of the $6,448,130.74, the State Treasurer had in his custody in August of 1946, $6,421,900.58 was deposited in twelve different Nevada banking establishments, leaving him with only $26,230.16 in actual cash.

The money deposited in the banks is safeguarded by the laws which require the banks to post securities in excess of the amount deposited, so that in case of loss the State would be protected. The Ely National bank, for instance, held $600,000 of the State's money, but it has posted bonds and securities amounting to $915,484 as security for the fund.

Not all of the money expended by State agencies is deposited with the State Treasurer. The University has its own private bank account, and five or six other departments have revolving funds at their disposal, amounting to $74,800. The University's private bank account, which includes student and other fees and Federal funds contributed toward the support of the University and its Public Service Division, amounts to about a maximum of $300,000. The Highway Department's revolving fund amounts to $60,000, with the State Hospital, Prison, Stock Commission, and Public Service Commission having small amounts in similar funds. These revolving funds are used to reduce the burden on the State Controller in the issuance of warrants and provide what the departments claim is a more efficient method of handling small accounts. The Highway Department revolving fund permits the payment of salaries, etc. The other departments using revolving funds send their salary claims through the State Controller. Each month, reports of disbursements made through the revolving fund are reported to the State Controller and Board of Examiners and the account replenished from the agency's funds on deposit with the Treasurer. The Nevada State Museum Board is another agency that maintains a private banking account. This agency has about $30,000 on deposit in a bank, all received as donations. It's State appropriation is handled by the State Treasurer as are other State funds.

Federal funds provided for the operation of the Highway Department, Department of Health, and other State-Federal agencies, are deposited with the State Treasurer and are expended by warrant just as State funds are expended.

The State Treasurer receives a salary of $4,200 a year and has as his only other duties, a membership on the State Board of Control and State Board of Finance. In view of the fact that some other State officers, such as the Attorney General and State Controller, are overburdened with board memberships, the Legislature should consider the advisibility of shifting some of these tasks to the State Treasurer.

The State Treasurer is bonded for the sum of $200,000 with the State's own bonding agency which, in turn, has about $167,000 in its fund at present to pay whatever losses might occur. Incidentally, the $167,000 is in possession of the State Treasurer.

In addition to his responsibility for the cash with which the State and its agencies operate, the Treasurer has in his possession bonds, some of them negotiable, to the amount of more than $11,600,000. These are held in filing cabinets in the vaults of the State. Protection for these bonds is provided by fire and theft insurance, costing varying amounts, $1,649 in the fiscal year of 1946, $4,493 in 1945, and $217.50 in 1944.

The State Treasurer is the custodian of the funds of the Nevada Industrial Commission whose cash balance is well over half a million dollars. In addition, the Industrial Commission owns bonds worth more than six and a half million in the possession of the Treasurer.

The Federal-State Unemployment Compensation Fund also goes through the treasurer's office, sometimes barely stopping long enough to have the amount placed in the treasurer's records. The money is collected from the employers of the State, placed in the State Treasury (actually in the Carson City bank) and then transferred to the U. S. Treasury Department. Funds for the payment of benefits are sent back by the U. S. Treasury Department, and paid out by the Treasurer. His balance in the benefit account usually amounts to only a few thousand dollars.

Every month, the Governor, the Secretary of State, Attorney General, Superintendent of Banks, and Chairman of the Industrial Commission meet with the Treasurer and actually count all the money and securities in the Treasury. Then they issue a report which accounts for every penny and lists the banks in which money is deposited, how much is on deposit, the number and amounts of securities deposited to protect the money, and the number and amount of bonds owned by the State and its subdivisions.

The Treasurer's office staff numbers five persons. He has two deputies whose salaries, as shown on the June 1946 pay roll, are $258.74 and $229.37, respectively. In addition there is a chief clerk at $186.25, a social security clerk at $172.50, and a part-time stenographer.

Total expenditures of the office run around $16,000 a year, all supplied by appropriation, with the salary figure the largest item of expense, amounting to about $13,000 a year at present. Travel expenses amount to about $150 a year, with office expense about $1,200.

Expenditures by the department during the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$31,215.21	$14,910.28	$33,868.00	$19,723.87	$35,097.65
Salaries	$11,3?1.94	----------	$12,684.25	$13,089.60	$13,928.25
Travel	98.82	----------	109.40	100.00	172.65
Office	1,277.26	----------	1,099.32	1,490.14	1,321.07
Insurance	3,570.87	----------	217.50	4,493.04	1,649.68
Equipment	140.75	----------	147.66	456.34	335.75
Total	$16,419.64	$14,452.87	$14,258.13	$19,629.12	$17,407.40
Balance June 30	14,795.57	----------	19,609.87	----------	17,690.25
Reversion	----------	457.41	----------	94.75	

1943 details not available.

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1945	1946
9,723.87	$35,097.65
3,089.60	$13,928.25
100.00	172.65
1,490.14	1,321.07
4,493.04	1,649.68
456.34	335.75
9,629.12	$17,407.40
	17,690.25
94.75	

INSPECTOR OF MINES

A report on the measures taken by the State, and the cost, to enforce the rules and regulations enacted by the Legislature for the safety of men who work in Nevada mines.

INSPECTOR OF MINES

The office of Inspector of Mines of Nevada, an elective office since 1909, is held by Matt Murphy, elected in 1934, and assuming office in 1935. He is one of four persons who have held the office since it was inaugurated by the Legislature. The Inspector of Mines is concerned primarily with the safety of those persons employed in underground workings. That is his first concern; but in addition, the law provides that he gather statistics and information relative to mines and mining and mineral resources, and that he collect and classify mineral and geological specimens and forward them to the Nevada School of Mines at the University.

The law requires that the Mine Inspector or his deputies visit every mine in the State at least once a year for a safety inspection. During these inspections he determines what is needed to make the property safer for those who work in them, and when he leaves posts his recommendations at the property in a prominent place, such as "the gallows frame or superstructure of the collar of the main working of such mines," as the law says. These recommendations are posted so that the men working there might know what steps the Inspector is taking for their safety. In addition, the law requires the Inspector of Mines to publish a report on each property he has visited and the recommendations he has made for safety purposes. His report also contains a list of all the mining properties in the State, a list of all the accidents, and a list of all the deaths, how they were caused, and what he found out about them.

Under the jurisdiction of Inspector of Mines is the Hoisting Engineers Act, another law designed to provide additional safety for the mine worker. The law requires hoisting engineers to secure licenses before they are permitted to operate a hoist. These licenses require an examination of the skill of the engineer and his ability to operate the hoist.

Expenditures by the office of the Inspector have been on more or less an even keel during the last five years. In 1942, for instance, total expenditures were $15,707.82. In 1944 the expenditures were up about $1,000, and in 1946 they reached $19,312.72. This increase in the last year was caused primarily by salary increases granted by the Legislature to Deputy Inspectors of Mines to $230 a month, as well as the clerical assistance in the office of the Inspector to $172.50. The Inspector's salary was also increased by $50 a month, making his pay on par with the other elective offices, $4,200 a year. Aside from salaries, travel expenses are the main item of cost of this office. This is because of the nature of the work of the Inspector and his deputies. He is required to inspect each of the mining properties of the State at least once a year, and because of that his travel expenses are unusually high for an office of this size. An increase was also noted in 1946 for equipment caused by the purchase of an automobile by the Inspector after the war years.

The office operates on a direct appropriation by the Legislature.

For the two-year period for 1942–1943, the sum of $31,270 was provided; for the period 1946–1947, the sum of $37,052.38 was available.

The Mine Inspector handles the Hoisting Engineers License Fund which is derived from fees paid by hoisting engineers who secure licenses, and also for their renewal or perhaps a change in classification. Back in 1941 the fund under which the hoisting engineers operate reached a figure which the Legislature believed should be transferred to the General Fund and, as a result, the sum of $2,864.58 went into the Treasury. The law now provides that whenever the Hoisting Engineers License Fund exceeds $1,000 after expenditures, the surplus automatically reverts to the General Fund. Since 1942, however, there has been no reversion from the fund, expenditures usually being made sufficient to take care of any excess over the $1,000. This was true particularly in 1943, when expenditures were $1,081.62, a figure which may be compared with the 1946 expenditure of $573.93.

Suggestions have been made in the past that the law creating the office of Inspector of Mines, and providing for his election, be amended so that he might be appointed by the Governor. The theory back of this is that the Governor is responsible for the affairs of State and should have a direct voice over such departments as exercise police powers. Some contend that there is no more reason why the Inspector of Mines should be elected than there is for the election of the Labor Commissioner. Both have to do with labor, the one concerned with the safety of the miner and the other with whether he gets his wages. Then too, it would eliminate the expense necessitated by an election. Others, however, believe the office should be left as it is, an elective office. They claim that by making it an appointive office, it would add that much more power to the Governor's office and benefit the miner no more than at present. These persons believe the election of the Inspector gives the miners themselves an opportunity to have a voice in the selection of the man who is responsible for safety measures in the property in which they work. On the other hand, the unions have a voice in the selection of the Labor Commissioner and the Governor very probably would listen to the mine unions in the selection of the Mine Inspector. Any such change could be made by a mere amendment to the statutes and would not require an amendment to the Constitution.

Another suggestion is that the office should be filled by a mining engineer, on the theory that his familiarity with mines would be of benefit to the safety program. Others, however, say that the post is merely that of policeman, enforcing safety laws which are enacted by the Legislature, and that additional training is not necessary.

A suggestion has also been made that the office be transferred to the Bureau of Mines at the University of Nevada. The main objection to this procedure is the disinclination of the Regents of the University to undertake any assignment that calls for the use of police powers. The Regents have balked often at similar proposals and object even now to their jurisdiction over the Division of Weights and Measures and Petroleum Products Inspection, as well as the Pure Foods and Drugs Department, because, as they say, it is an enforcement agency. It is true, however, that some of the duties of the Mine Inspector, such as the statute requiring him to gather statistics and information on mines

and mining and mineral resources of the State, are already being taken care of by the Bureau of Mines.

Details of expenditures from the Mine Inspection Fund and the Hoisting Engineers' License Fund follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
State appropriation and balance	$31,270.00	$15,771.50	$30,770.00	$15,382.97	$37,052.38
Expenditures—					
Salaries	$9,900.00	$10,109.32	$10,656.00	$10,777.11	$11,790.00
Extra clerical	75.00	95.00	95.00	75.00	92.95
Travel	4,153.96	4,845.71	4,803.19	4,196.18	4,711.87
Office expense	727.84	561.82	812.78	505.02	757.29
Equipment	851.02	153.41	353.17	129.03	1,960.61
Total	$15,707.82	$15,765.26	$16,720.14	$15,682.34	$19,312.72
Balance June 30	15,562.18		14,049.86		17,739.66
Reversion		6.24		.63	

HOISTING ENGINEERS LICENSE FUND

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance on July 1	$1,000.00	$974.55	$912.93	$944.55	$869.55
Receipts	950.00	1,020.00	675.00	572.50	700.00
Total	$1,950.00	$1,994.55	$1,587.93	$1,517.05	$1,569.55
Expenditures—					
Clerical	$300.00	$325.00	$391.48	$395.00	
Office	277.55	360.02	50.00	75.00	318.93
Board members	310.00	180.00	182.40	160.00	240.00
Travel	33.75	18.30	12.00		
Refunds	10.00	5.00	7.50	17.50	15.00
Equipment	44.15	193.30			
Total	$975.45	$1,081.62	$643.38	$647.50	$573.93
Balance on June 30	974.55	912.93	944.55	869.55	995.62

SUPERINTENDENT OF STATE PRINTING

A report on the cost and operation of the department that is required to print reports and supplies for the various State departments and agencies, together with a report on the system of financing the varied activities of the plant.

SUPERINTENDENT OF STATE PRINTING

Nevada has had a State Printer since 1865, except for two years in 1879 and 1880, when the office was discontinued and the work was done by contract.

State officers are required to have their printing done by the State Printer except when special permission has been granted. The reason for the insistence by the State that the departments have their printing done at the State Printing Office is because the printing office is able to do the work at a price which cannot be met by commercial plants.

Suggestions have been made at various times that the plant be abolished and that if it is continued, the printer be appointed rather than elected. The history of the printing office has a possible answer to both of these suggestions. Back in 1877 the Legislature abolished the office of State Printer to take effect on January 1, 1879. State printing was done by contract during the years of 1879 and 1880, but the contract system apparently proved unsatisfactory, so in 1881 the plant was reestablished under the name of Superintendent of State Printing and appropriations were made to carry on. Prior to that time the office was known as State Printer. He was appointed during the years 1881 and 1882, but since that time the Superintendent of State Printing has been elected by the people every four years, as is the case with other State officers.

It is apparent that the Legislature in those early years of Nevada's history had a good reason for giving up the idea of appointing a State Printer. It is entirely possible that by appointing the State Printer the Governor may select a man who might be better qualified, but inasmuch as the printer must come from a certain select group of persons, the choice actually is limited, and it appears that the people probably can do as well as the Governor in filling the office.

The office is financed in a peculiar manner. The Legislature appropriates around $70,000 for a two-year period, of which almost $58,000 is for printing for certain favored departments of the State. Statutory salaries for the Superintendent and bookkeeper take up the balance. In addition, considerable income is derived from some of the departments for printing, particularly the Highway Department, Industrial Commission, and Employment Security Department.

The law which designates and authorizes the work to be done at the State Printing Office sets forth the names of those departments which are to receive their printing for nothing. However, during the years, names have been added by the State Printer himself to the list of those thus favored, so that now the present list does not coincide with the original statute. In effect, the appropriation of this money for free printing actually means the appropriation of additional funds for the department. The University of Nevada, for instance, receives a 12½ cent tax rate to conduct its activities. But, in addition, it receives $5,570 for printing appropriated from the General Fund. The Secretary of State receives an appropriation of more than $35,000 to carry on his work. But in addition, the Legislature authorizes the expenditure of $3,000 more for printing. The Apiary Commission which has

no actual connection with the State except that it is an agency set up by the State, also receives a small fund for printing purposes. The Apiary Commission, and the State Sheep Commission as well, finance themselves through a tax of their own. But the State gives them free printing just the same. On the other hand, the department of Old-Age Assistance, which also operates on its own tax rate, receives no funds for printing at all, and any printing that it has done, and it is all done at the State Printing Office, it pays for out of its own funds derived from taxation. It would seem that a fairer division of Printing Office money could be found. If a department is supported entirely by appropriations from the General Fund of the State, then the printing of its reports should be done "free" up to a certain amount. On the other hand, if a department such as the University or other departments which are supported by a separate tax need printing, then their printing expenses should come out of their funds for general support.

The ideal arrangement would be to eliminate the special allotments for printing altogether and increase the funds appropriated for general support for a department or agency by that amount. Then when printing is necessary, whether for a report or letterheads and the usual supplies, the Printing Office would be reimbursed from funds appropriated for the department or agency. The plan would concentrate the expenditures of the office under one heading instead of the Secretary of State ostensibly receiving $35,000 for his office and actually receiving $38,000.

Presumably the present system was designed to hold expenditures for printing to a certain amount, but if so, it doesn't work out that way. If a department uses up its printing fund, it has only to draw on its supplies or general support fund to take care of any additional work desired.

Probably, a system similar to that now in effect should be retained for the time being if only to help the Superintendent of State Printing to determine just how much his minimum requirements in the way of labor and supplies will be.

But if this system is used, the Legislature should provide that the funds thus allocated be for printing of reports, biennially, by every department of the State on its activities, expenditures, and above all, every source of income. These reports should be uniform and follow rules and regulations which the statutes already require the State Auditor to formulate. The allocation, however, should be provided for only those departments and agencies supported from the General Fund. The reason, of course, is that funds for support of the department and funds for printing all come out of the same pocket. In the case of agencies supported by their own funds or by a tax levy, the law should require them to provide full reports to the Legislature, as required of other departments, but the reports should be paid for out of the funds of the agency.

The printing of letterheads, envelopes, and other business forms and papers should be paid for from the supply fund of all agencies. In most cases, the cost of the printing is mainly for the paper used, a recent instance being where a department had printing done which cost only $12, but the envelopes used cost $180. It is obvious that it is a "supply" item rather than a printing item.

Attention of all State departments and agencies should be called by the State Printing Board of the statute requiring that all printing be done by the State Printer except in those instances whereby the Printing Board gives other authorization. The State Controller's office should reject payment of claims for printing done in commercial plants without this special authorization.

Much useless printing has been done and is still being done by the State Printing Office. Some of this is because the department has a certain amount of free printing coming to it and so it uses it up. In other cases there may be some vanity attached to the extra printing that is done. The office or department wishes to make a good showing. Hundreds of pages of annual and biennial reports have been printed. Much of this is practically worthless from the standpoint of public information. One has only to look at the Appendix to the Journals of the Assembly and the Senate as they are printed for each session to become aware of the tremendous volume of printing. And if one goes through these huge volumes the amount of worthless printed material becomes apparent.

There is a remedy on the statutes at the present time for this situation. The Legislature has set up a Board of Printing Control, which is composed of the State Controller, Secretary of State, and the State Printer. As the printing law now stands, whenever any department submits a report to be printed, it must be handed to the Governor on or before the first day of August on all even-numbered years. The Governor, the law reads, shall submit these reports to the Board of Printing Control "who shall carefully examine, edit, and revise each of said reports, eliminate all superfluous matter and all subjects not strictly appertaining thereto, and shall order such a number of each of said reports or part or parts of each of said reports printed as in their judgment will meet the requirements of the law." This law is not obeyed any too well. In many instances the original copy of a report is submitted to the Governor as required. Usually at the same time, the report is given to the Printer without waiting to see if there will be any deletions made by the State Printing Board, which as far as this Bureau is able to learn, has rarely omitted any details in any of the reports. By a close scrutiny of the reports as required by law, numerous pages of worthless information could be omitted from the reports.

Expenditures at the printing office vary with the years. It is usually the odd years, those years in which the Legislature meets, that the printing cost mounts. In the fiscal year of 1942, for instance, the office expended a little less than $34,000. In 1943, which was a legislative year, the expense amounted to $47,000. In 1944, expenditures were $40,000, but in 1945, they were more than $60,000. In the fiscal year of 1946, expenditures were $43,000.

In addition to the general appropriation made for the State Printer, a special appropriation is made for the printing of Supreme Court reports. In 1942, the sum of $3,200 was appropriated, and of this amount $1,560 reverted to the treasury in 1943 as unspent. In 1944, the sum of $3,400 was provided but none spent in the two years, with the result the entire amount reverted. The law provides that the reports be printed in volumes of not less than 500 pages, so the Printer must wait until material is available for a full volume.

Detailed reports on expenditures by the Superintendent of State Printing during the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
Appropriation and balance	$63,185.00	$43,012.74	$71,880.89	$55,089.88	$73,350.66
Receipts	14,662.75	10,110.34	19,664.01	17,215.25	14,223.37
Total	$77,847.75	$53,123.08	$91,544.90	$68,574.33	$87,574.03
Disbursements—					
Superintendent's salary	$3,600.00	$3,600.00	$3,600.00	$3,600.00	$4,200.00
Bookkeeper	1,800.00	1,696.60	1,811.25	1,897.44	2,070.00
Labor	23,356.60	28,575.20	27,601.61	33,000.23	31,392.19
Paper	3,647.57	9,435.29	3,720.84	11,719.15	1,979.28
Repairs and equipment	1,041.56	2,565.87	2,300.55	8,868.92	1,608.92
Ink	360.25	438.03	129.23	261.26	670.54
Electricity	416.40	351.14	440.88	477.68	510.72
Telephone and telegraph	70.40	80.50	119.96	164.41	154.68
Freight, drayage	30.32	46.32	217.35	295.05	348.22
Postage and express	47.91	96.76	65.45	138.96	96.49
Fuel and laundry	281.60	217.96	178.70	209.85	278.15
Binding Journals	182.40				228.32
Travel					
Total	$34,835.01	$47,103.67	$40,185.82	$60,632.95	$43,537.51
Balance June 30	43,012.74		51,359.08		44,036.52
Reversion		6,019.41		7,941.38	

SUPREME COURT REPORTS

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$3,200.00	$2,921.29	$3,400.00	$3,400.00	$3,400.00
Expenditures	278.71	1,361.12			1,700.00
Balance June 30	$2,921.29		$3,400.00		$1,700.00
Reversion		1,560.17		3,400.00	

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1945	1946
55,089.88	$73,350.66
17,215.25	14,223.37
68,574.33	$87,574.03
$3,600.00	$4,200.00
1,897.44	2,070.00
33,000.23	31,392.19
11,719.15	1,979.28
8,868.92	1,608.92
261.26	670.54
477.68	510.72
164.41	154.68
295.05	348.22
138.96	96.49
209.85	278.15
	228.32
60,632.95	$43,537.51
	44,036.52
7,941.38	

1945	1946
$3,400.00	$3,400.00
	1,700.00
	$1,700.00
3,400.00	

SURVEYOR GENERAL AND STATE FORESTER FIRE WARDEN

A report on the work performed by the Surveyor General of the State in the sale of land held by Nevada, and also his work in connection with farm forestry and fire protection.

SURVEYOR GENERAL AND STATE FORESTER FIRE WARDEN

If anyone is in the market for some of the less than 100,000 acres or so remaining of State land, the Surveyor General, who is the ex officio State Land Register, can probably provide a good deal for the prospective buyer. The price is low, from $1.25 to $2.50 per acre, such as it is, and the purchaser can have 50 years in which to pay for it.

The sale of State lands isn't the business it used to be. The Federal Government, in grants from time to time, has turned over 2,734,157 acres to the State. Nearly $3,000,000 has been received by the State from the sale of lands, with about 1,500 contracts remaining in the process of being paid off. These contracts involve close to a quarter million acres. Proceeds from the sale of these lands are set aside by the Constitution for educational purposes, with the Permanent School Fund receiving the larger share. The University benefits also from the proceeds. Interest only may be used by the educational institutions, the principal remaining in permanent funds.

When the office of Surveyor General was created by the Constitution, the main job was that of surveying, a tremendous task in the early days of uncharted Nevada. But as the Federal Government turned over more and more public lands, the Surveyor General went into the real estate business. As the land sales fell off, the office entered into still another field, forestry and fire protection, both cooperative programs.

Farm forestry work is operated in cooperation with the Agricultural Extension Service of the University; fire protection in cooperation with the Forest Service and numerous fire protection districts set up within the State.

The University's Extension Service provides about $1,800 a year toward the farm forestry program, the money going directly to the head of the division in the Surveyor General's Office. This directing head receives $3,600 a year salary, with the Extension Service providing $1,800 of the amount, the State, through a Board of Fire Control appropriation, the balance. Necessary expenses and travel are split on a 50–50 basis. The Federal Government, with frequent contributions, also takes part in the program with total expenditures, in 1946, being on a par with expenditures of the Surveyor General's Office, which amount to about $10,000 a year.

The Forestry Division is getting to be a sizable department. Federal, county, and private funds allotted for the work ranged from $8,800 in 1942 to $12,520 in 1944, and $25,955 in 1946. Until this last biennium, no State funds were involved, but the 1945 Legislature appropriated $5,000 for the Board of Fire Control which directs the operation of the program. Previously, the Surveyor General allotted the services of himself and staff, on a part-time basis, as the State's contribution although no finances were involved. This contribution of services, however, was estimated as worth about $200 a year.

There are four persons on the staff of the Surveyor General's Office including the Surveyor General, at a salary of $4,200 a year, a deputy

at $258.75 a month, a clerk stenographer at $175 a month, and the Deputy State Fire Warden at $3,600 a year.

For many years there have been movements to eliminate the office of Surveyor General entirely and transfer his duties to the office of the State Engineer. To discontinue the office will require passage of a resolution by two sessions of the Legislature and its approval by a vote of the people. The program is entirely feasible. The State Engineer could easily absorb the Surveyor General's duties, and some saving to the State could be made possible, perhaps $5,000 or $6,000 a year. On the other hand, the suggestion has been made that part or all of the duties of the State Engineer be transferred to the Surveyor General's Office.

The objection to programs such as transferring the work of the Surveyor General's Office to the State Engineer is that such a move would replace an elective official, answerable to the people, with an appointive official, who would answer to the Governor only.

If the Legislature believes that the Surveyor General's Office isn't worth the amount the State expends on it, the solution is quite simple. More duties can be transferred to the office.

Expenditures by the office during the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$17,700.00	$9,079.76	$19,188.00	$9,850.75	$20,750.00
Disbursements—					
Salaries	$8,062.49	----------	$8,629.46	$8,721.68	$9,309.09
Office expense	647.46	----------	638.51	861.49	852.16
Travel	----------	----------	69.28	230.72	228.74
Total	$8,709.95	$9,002.25	$9,337.25	$9,813.89	$10,389.99
Balance June 30	8,990.05	----------	9,850.75	----------	10,360.01
Reversion	----------	77.51	----------	36.86	

STATE FORESTER FIRE WARDEN

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds Allotted—					
Fire prevention—					
Federal	$2,420.00	$2,311.00	$3,142.86	$4,650.00	$8,632.00
County, private	5,347.54	8,151.77	9,033.50	5,120.93	12,582.36
State adm.	216.00	208.50	213.50	213.00	2,899.83
Fire suppression—					
County, private	818.99	75.23	130.88	58.07	1,841.70
Total	$8,802.53	$10,746.50	$12,520.74	$10,042.00	$25,955.89
Disbursements—					
Salaries	$8,062.49	$8,100.00	$8,629.46	$8,721.68	$9,309.09
Office expense	244.05	527.06	354.60	495.08	542.02
Communications	403.41	325.48	283.91	366.41	399.14
Travel	----------	----------	----------	300.00	228.74
Total	$8,709.95	$8,952.54	$9,267.97	$9,883.17	$10,478.99

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1945	1946
9,850.75	$20,750.00
8,721.68	$9,309.09
861.49	852.16
230.72	228.74
9,813.89	$10,389.99
	10,360.01
36.86	

1945	1946
4,650.00	$8,632.00
5,120.93	12,582.36
213.00	2,899.83
58.07	1,841.70
0,042.00	$25,955.89
8,721.68	$9,309.09
495.08	542.02
366.41	399.14
300.00	228.74
9,883.17	$10,478.99

PUBLIC SERVICE COMMISSION

A report on the duties of an organization that not only protects the public in the matter of rates and services provided by Nevada's public utilities, but which also is entrusted with the collection of fees and licenses from motor vehicle carriers which provide a sizable amount for the construction and maintenance of the great highway system of the State.

PUBLIC SERVICE COMMISSION

The Public Service Commission was created in 1919 to supervise and regulate the operation and maintenance of public utilities. It is composed of three Commissioners, one of whom is the State Engineer, one familiar with the operation of railroads, and a third who must have a general knowledge of fares, freights, tolls and charges collected by public utilities. The latter two Commissioners are appointed by the Public Service Board consisting of the Governor, Lieutenant Governor, and Attorney General. The Commissioners are empowered to meet in April of every odd-numbered year to select a Chairman, it says in the law. The Chairman is also a member of the Nevada Tax Commission.

The prime duties of the Commission consist of the regulation of rates, fares, services and safety measures of all railroads, motor vehicles, airlines, electric, gas, water, telephone, telegraph, sewer, irrigation, and canal utilities operating in the State. In addition, it operates a police-like organization, the Public Service Commission Inspectors, whose duty it is to collect licenses from motor vehicle common, contract, and private carriers, and to enforce the Motor Vehicle Carrier Regulation and Licensing Act.

In addition to its rate-making duties, the Commission is given authority to determine the need for additional utilities and may decline to permit competitive concerns in certain fields if investigation discloses that service is adequate, and every public utility in the State must give prompt notice to the Commission of fatal accidents, and the Commission may, if necessary, hold an investigation of the circumstances. It has other duties, of course, some of which are nullified by Interstate Commerce Commission regulations and some supplanted. The Commission is authorized by Congress to sit on joint boards with Commissioners from other States at hearings involving the transportation of passengers or property by motor vehicles in Interstate Commerce.

These duties cost the State around $18,000 a year, most of it in salaries. The Chairman of the Commission receives $5,000 a year, one of the Commissioners $2,500, and the other, the State Engineer, $1,000 a year. The Secretary of the Commission receives $4,140 a year, with stenographers and extra help taking up about $3,000 a year more. Travel expenses of the Commissioners amounted to $1,362 in the fiscal year ending June 30, 1946, with office supplies and expenses costing around $1,500. A direct appropriation by the Legislature, $41,860, for the 1946–1947 biennium, pays the bill.

The Common Carrier License Division operates on a different basis. The Commission is authorized to spend 15 percent of the amount it collects in licenses from common carriers for the cost of administration and collection, the amount available in 1946 being almost $70,000. Costs of collection, however, have not exceeded nor equalled the 15 percent in recent years. In the fiscal year of 1942, it cost the Commission $53,405.91 to collect $404,449.16, or 13.2 per cent. In 1943, $48,575.63 was spent to collect $338,520.25, or 12.5 percent, while in 1944,

costs were $47,660.14 for $451,407.43, or 10.5 percent, the lowest collection cost in the last five years. The 1945 figures were: cost $45,516.38, collection $400,386.91, percentage 11.4 percent. In 1946, cost $50,999.45, collection $471,957.73, percentage 10.8 percent. The number of employees required to carry on the work has averaged 13 full and part-time workers until this last fiscal year when it mounted to 15.

All of the funds collected for common carrier's licenses are placed to the credit of the Highway Department in the State Treasury. Fifteen percent is transferred to the account of the Public Service Commission Inspectors' Fund and any balance remaining after collection costs are deducted from the 15 percent again revert to the Highway Fund.

The inspectors are headed by a Chief Inspector at a salary, the June 1946 pay roll indicated, of $290 a month. He has an assistant at $265, 11 inspectors at $235, an assistant inspector who is actually the full-time office employee, at $190, and a clerk at $80.50, part-time.

Two checking stations are maintained on a 24-hour basis, one at Reno and the other at Las Vegas to nab motor convoys and carriers attempting to slip across Nevada without payment of the necessary fees and licenses. The stations more than pay for themselves in extra money collected, the Chairman of the Commission reports. Actually, there is not much difficulty in collecting the bulk of the common carrier licenses. The large concerns pay without trouble, although many of them would mail their remittances to the Carson City office as readily as they pay the inspectors. Most of the work of the inspectors is devoted to certain defined areas where they keep an eye on all trucks and buses and other vehicles for possible evasion of the license laws.

The inspectors have no police powers except for the enforcement of the Common Carriers Licensing Act or laws pertaining to the registration of motor vehicles. The "no police powers" provision was placed in the law by the Legislature, probably because the Legislature hesitated to set up another State Police force.

It's a complicated situation. The Commission inspectors help out another set of inspectors, the use fuel tax inspection force, in the collection of the five cents per gallon tax assessed on fuels other than gasoline used by vehicles on the highways. The Commission inspectors are also supposed to see that "T" license plates are also on all trucks in addition to common carrier plates, but several instances have been brought to the attention of the Bureau in which the inspector made certain a carriers license was purchased, but ignored the provision of the law concerning "T" plates. While the Commission inspectors do not aid the State Police in general enforcement of criminal statutes, the State Police are not barred from assisting the inspectors. In fact, the Public Service Commission makes use of this service of the State Police, particularly at Ely where the Commission, by buying the gas, oil, and tires for a State-owned police car, was able to collect more than $10,000 for common carrier licenses which might possibly have escaped collection.

The Liquor Tax Department of the State maintains one inspector but if the Commission inspectors should chance upon a truck without

carriers license loaded with liquor upon which the State excise tax has not been paid, the liquor tax inspector would have to be called to handle that end of it. If the liquor happened to have been stolen, State Police, or local police, action would be required.

It would seem that a more efficient operation would be to give the Commission inspectors police powers so they would have full power to act in cases of emergency. It would not mean they would necessarily be policemen, for their main interest would continue to be the enforcement of the Carriers Licensing Act.

Because the Chairman of the Public Service Commission is a member of the Nevada Tax Commission, he may have sufficient authority to coordinate some of the activities of both departments without special legislation. As Public Service Commission Chairman, he directs the work of the Public Service Commission inspectors and as a member of the Tax Commission has a part in the direction of the use-fuel tax inspectors. A simple matter of cooperation between the two departments should be possible to eliminate the use-fuel tax inspectors and permit nearly $500 a month now spent for salaries to go to the Highway Department.

Any consideration of the need for the concentration of the State's activities concerning motor vehicles should include the possibility of transferring the Motor Vehicle Department and the Driver's License Division to the Public Service Commission. Such a move would provide an administrator already handling part of the motor vehicle work, who could easily direct the two divisions, one of which is now in the Secretary of State's Office and the Highway Department. The machinery is already in operation and the enforcement of the laws governing the other two departments could be readily assumed by the inspectors already employed by the Public Service Commission.

Every two years, in the past, the Public Service Commission has issued a printed report on its activities which includes a list of certificates, permits, etc., granted during the period. It made no report whatever on the cost of its operation to the State as the Public Service Commission and only a sketchy report of the activities of the Public Service Commission Inspectors Division. Although the inspectors' account included the expenditure of around $50,000 a year, no detailed statement of these expenditures was made anywhere. The State Controllers' report and the report of the Highway Department contain a statement of the total collections made by the inspectors, and their total expenditures, but nothing concerning how these expenditures were divided. As a result, the Commission's report in the past had no value whatever to the Legislature unless some legislator was interested in what permits were granted during a given period. The few figures on collections were given on a calendar-year basis despite the constitutional provision fixing the State's year as from July 1 to June 30.

However, the present chairman of the Commission has notified the Bureau that the Commission report of December 1946 will contain a detailed statement of expenditures which should provide the Legislature with all of the information concerning the Commission that it desires.

A detailed statement of receipts and expenditures by the Public Service Commission and the Common Carriers Licensing Division during the last five years follows:

	Fiscal Years				
	1942	1943	1944	1945	1946
Available for expenditure	$39,100.00	$21,117.99	$40,794.01	$24,001.18	$41,860.90
Disbursements—					
Chairman salary	$5,000.00	$5,000.00	$5,000.00	$5,000.00	$5,000.00
Commissioner salary	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Commissioner salary	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Secretary salary	3,600.00	3,600.00	3,600.00	3,600.00	4,140.00
Stenographer salary	1,800.00	1,800.00	2,070.00	1,999.72	2,070.00
Extra help	1,562.50	625.00	396.48	1,803.02	1,015.00
Travel	886.90	806.64	1,032.72	833.35	1,362.31
Office supplies	1,503.87	2,164.84	1,195.23	1,621.27	1,412.71
Equipment	130.00	886.80			
Total	$17,983.27	$18,383.28	$16,794.43	$18,357.36	$18,500.02
Balance June 30	21,116.73		23,999.58		2,429.98
Reversion		2,734.71		5,643.82	

INSPECTOR'S ACCOUNT

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	$26,122.88	$29,342.36	$30,168.69	$37,718.81	$35,012.38
Receipts (15%)	60,669.00	58,279.62	68,361.13	60,108.39	70,821.49
Total	$86,791.88	$87,621.98	$98,529.82	$97,827.20	$105,833.87
Expenditures	$53,405.91	$48,575.63	$47,669.14	$45,518.38	$50,999.45
Transfers	4,043.61	8,877.66	13,141.87	17,296.44	17,393.10
Balance June 30	$29,342.36	$30,168.69	$37,718.81	$35,012.38	$37,541.32
Disbursements—					
Salaries	$27,069.03	$31,509.51	$30,007.24	$30,258.89	$36,267.56
Travel expense	4,443.25	3,425.08	1,995.73	1,422.31	1,522.79
Car expense	9,284.17	7,479.27	7,577.10	8,280.59	8,078.77
Postage	548.20	118.35	48.00	132.60	98.00
Office expense	1,833.54	1,698.73	1,271.93	2,011.36	975.15
Telephone and telegraph	1,772.59	2,145.22	1,686.18	1,138.30	1,109.91
Office equipment	240.00	289.02			69.00
Car purchases	5,696.70		4,084.30	1,313.00	1,124.43
Insurance	2,518.43	1,657.80	998.66	961.33	1,753.84
Legal expense		252.65			
Totals	$53,405.91	$48,575.63	$47,669.14	$45,518.38	$50,999.45
Collection costs—					
Total collected	$404,449.16	$388,520.25	$451,407.43	$400,386.71	$471,957.71
Total cost	53,405.91	48,573.63	47,669.14	45,518.38	50,999.45
Percentage	13.2	12.5	10.5	11.4	10.8

Collection costs limited by law to 15 percent.

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1945	1946
4,001.18	$41,860.90
5,000.00	$5,000.00
2,500.00	2,500.00
1,000.00	1,000.00
3,600.00	4,140.00
1,999.72	2,070.00
1,803.02	1,015.00
833.35	1,362.31
1,621.27	1,412.71
8,357.36	$18,500.02
	2,429.98
5,643.82	

1945	1946
37,718.81	$35,012.38
60,108.39	70,821.49
97,827.20	$105,833.87
45,518.38	$50,999.45
17,296.44	17,393.10
35,012.38	$37,541.32
30,258.89	$36,267.56
1,422.31	1,522.79
8,280.59	8,078.77
132.60	98.00
2,011.36	975.15
1,138.30	1,109.91
	69.00
1,313.00	1,124.43
961.33	1,753.84
45,518.38	$50,999.45
00,386.71	$471,957.73
45,518.38	50,999.45
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LABOR COMMISSIONER

A report on the numerous duties imposed by statute for the protection of labor in the matter of wages, disputes, working conditions, and other matters as well as the efforts made in connection with the payment of compensation for injuries to workers received in the course of their employment.

COMMISSIONER OF LABOR

The office of Labor Commissioner was created in 1915 by Legislative Act with seven Commissioners holding the position since that time, including R. N. Gibson who has occupied the post since 1939.

The office has the primary task of enforcing the labor laws of the State, particularly those relating to wages and hours, with the law giving him authority to press wage claims in the courts and bring action against those violating the hour laws and the laws relating to the employment of minors.

The Legislature provides the funds for the operation of the office, appropriating sufficient for the Commissioner to spend about $8,000 a year. In 1945 the office reverted $1,874.18, and it appears that as large an amount will be reverted in 1947 unless some unforeseen emergency arises.

Commissioner Gibson receives a salary of $1,800 a year from the State as Labor Commissioner plus $1,800 more for his services as Industrial Insurance Commissioner, or $3,600 in all. The Assembly at the 1945 session approved a measure increasing his Labor Commissioner salary to $2,400, which would have made his total salary $4,200. Funds were provided in the General Appropriation Bill to take care of the increase but the Senate failed to bring the Assembly bill out of committee. The Labor Commissioner has one deputy stationed in Las Vegas to aid in wage claim actions, whose salary is $200 a month. A clerk-stenographer is employed by the office at a salary of $172.50.

Travel expenses for the Commissioner run around $1,000 a year, with the deputy expending about $200 for the same purpose.

The Labor Commissioner is first of all a member of the Nevada Industrial Commission, his Labor Commission duties being in an ex officio capacity. The law provides that the Governor shall appoint two of the Industrial Commission members, one of which he shall designate as chairman and the other, the ex officio Labor Commissioner. The third Industrial Commissioner is appointed by the Industrial Commission Board, composed of the Governor, Attorney General and Inspector of Mines.

As Industrial Commissioner, the Labor Commissioner takes an active part in the adjustments for dissatisfied injured claimants, meeting with the full board at Carson City twice a week and visiting claimants throughout the State, particularly in hospitals. Visits are required, when in Carson City, to the Industrial Commission offices daily to go over various cases which require special rulings.

As ex officio Labor Commissioner, he has the task of enforcing some 25 labor laws of the State, including the minimum wage for women, safety laws, collection of wages, and inspection as to sanitation and safety. His duties do not include enforcement of the mining laws. He determines the prevailing rate of wages in the different counties of the State by means of public hearings and fixes the rate of wages on all public works, State, county and municipal. The Labor Commissioner is also Director of Apprenticeship in Nevada, and it is his duty to

determine the eligibility of an employer to give apprenticeship training which he does in conjunction with the Department of Education, especially since the GI bill of rights has been in force.

In addition, the Commissioner acts as mediator and conciliator in labor disputes. In the CIO Consolidated Coppermines contract at Ely, the Labor Commissioner is named arbitrator by virtue of the fact he is chairman of a board of two employers and two employees named to settle all labor disputes.

In the collection of wages, the law gives the Labor Commissioner the right to hold hearings in the various counties where these disputes arise.

In the collection of wage claims, the Commissioner first makes an investigation before any action is taken. In many cases, a letter or personal interview is sufficient to settle the matter, but if not, it is placed in the hands of the District Attorney in the county in which the claim arises.

Following is a report of expenditures by the Labor Commissioner's office during the last five years:

	Fiscal Years				
	1942	1943	1944	1945	1946
Available for expenditure	$11,200.00	$6,402.35	$17,740.00	$9,639.93	$18,340.00
Commissioner salary	$1,800.00	$1,800.00	$1,800.00	$1,800.00	$1,800.00
Deputy salary		446.67	2,400.00	1,900.00	2,400.00
Clerk	1,680.00	1,920.00	2,070.00	2,070.00	2,070.00
Commissioner travel	1,463.32	636.68	1,156.58	943.42	1,019.80
Deputy travel			133.98	199.92	201.40
Office	604.33	589.61	539.51	852.41	429.22
Equipment		85.80			
Total	$5,547.65	$5,478.76	$8,100.07	$7,765.75	$7,920.42
Balance on June 30	5,652.35		9,639.93		10,419.58
Reversion		923.59		1,874.18	

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1945	1946
$9,639.93	$18,340.00
$1,800.00	$1,800.00
1,900.00	2,400.00
2,070.00	2,070.00
943.42	1,019.80
199.92	201.40
852.41	429.22
$7,765.75	$7,920.42
	10,419.58
1,874.18	

VETERANS' SERVICE COMMISSIONER

A report on the services performed by the State agency designated to aid and assist the service men and women of Nevada to secure benefits and services provided by the U. S. Government.

VETERANS' SERVICE COMMISSIONER

Assistance for the veteran in securing the benefits provided by the Federal Government is provided by Nevada's Veterans' Service Commissioner, an office created by the 1943 Session of the Legislature.

The idea back of the office is so a Nevada service man or woman may be kept properly informed as to the benefits the Federal Government has provided and whatever benefits the State has provided or will provide. The veteran receives assistance in the preparing of papers and documents correctly so that his claims will be speeded through governmental channels, and every effort is made by the Commissioner to help those who served the country in time of war.

Because so many of the documents necessary need notarization, the Commissioner is a Notary Public with the law giving the Commissioner specific rights to certify as to the correctness of any document and to administer oaths.

The Commissioner is appointed by the Governor, but he must name a man who has the approval of the veterans organizations. The law provides that the executive officers of the United Spanish War Veterans, Veterans of Foreign Wars, American Legion, and Disabled American Veterans of the World War and other nationally recognized service organizations submit a list of names to the Governor of nominees for the office of Commissioner. If the Governor does not approve any of those names submitted, he must ask for additional recommendations. He cannot name a Commissioner who has not been passed upon first by the veterans organizations.

The Commissioner's salary is fixed by law at $3,600 a year and he is provided with funds for stenographic hire, office equipment, and traveling expenses. The 1943 Legislature provided $10,000 for the 1944–1945 biennium, but the amount was not sufficient and a deficiency appropriation of $2,900 was made by the 1945 session to carry the office through to the end of the fiscal year on June 30, 1945. The 1945 Session appropriated $16,500 for the 1946–1947 biennium.

Expenditures by the office were $6,316.30 in the fiscal year of 1944, $6,248.91 in the fiscal year of 1945, and $7,383.08 in the fiscal year of 1946. During 1946, salary expenditures amounted to $5,463.22, travel $1,543.71, and office supplies and miscellaneous $376.15.

The Commissioner maintains his headquarters in Reno and makes frequent trips to Las Vegas, Ely, Elko, and other Nevada cities. Most of his time spent outside of Reno is spent in Las Vegas. He employs one clerk.

A movement has been pressed during the past year for the establishment of permanent offices in cities other than Reno.

There is no question but that the Commissioner provides service for large numbers of veterans. The question, however, is whether the veteran would suffer if the office were not in existence.

There are a number of agencies located throughout the State, including the service men's organizations, Red Cross, Catholic Welfare and others which provide similar service. None of these agencies, including the State Veterans' Commissioner, can take any final action on a

claim of a veteran. They can only advise and assist the veteran in making his claim. The Veterans Administration, located in Reno, and which has a traveling organization that covers the State at intervals takes all final action and make all decisions.

Detailed costs of the Commissioners' office by years follow:

	Fiscal Years		
	1944	1945	1946
Funds available—			
State appropriation	$10,000.00	$2,900.00	$16,500.00
Balance on July 1		3,683.70	
Total	$10,000.00	$6,583.70	$16,500.00
Disbursements—			
Salaries	$5,285.47	$5,324.89	$5,463.22
Travel	477.70	329.55	1,543.71
Supplies and miscellaneous	553.13	594.47	376.15
Total	$6,316.30	$6,248.91	$7,383.08
Balance on June 30	3,683.70		9,116.92
Reversion		334.79	

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ISCAL YEARS 1945	1946
$2,900.00	$16,500.00
3,683.70	
$6,583.70	$16,500.00
$5,324.89	$5,463.22
329.55	1,543.71
594.47	376.15
$6,248.91	$7,383.08
	9,116.92
334.79	

STATE LIBRARY

A report on what it costs Nevada to maintain the largest library in the entire State, and a brief discussion of the unusual manner in which it is financed and the system whereby the Librarian is appointed.

STATE LIBRARY

Nevada's largest library is Nevada's State Library, created by the Legislature and maintained by funds appropriated by the Legislature. It boasts of the eighth "best" law library in the United States and its popular library is used by readers in every section of the State. Records maintained at the Library show there are 124 post offices in Nevada, and books from the State Library are sent through every one of those post offices to readers.

The Library, created even before Nevada became a State was originally intended for the use of the Supreme Court. Later, attorneys were permitted to use its volumes.

The law library comes first in the scheme of things at the State institution, with 75 percent of the funds appropriated for the purchase of books going for law books, the balance for books in the general lending library.

Back many years ago, the Secretary of State was the State Librarian as well as the Clerk of the Supreme Court. He kept his job as Librarian from 1865 until 1883, when someone decided the Lieutenant Governor should have something to do, and the office was transferred. The Lieutenant Governor remained as Librarian until 1893, when the Secretary of State took over again and held the post until 1913.

Although the present statute relating to the State Librarian appears to have superseded the Act providing that the Lieutenant Governor be the State Librarian, the Lieutenant Governor statute remains on the law books unrepealed. It should be repealed, not only to remove any question, but to prevent any possibility of repealing the statute under which the library now operates, and thus automatically restoring the Lieutenant Governor's control over the Library. Such a step would result in all of the money in the State Library Fund, $75,000 in 1946, going to the Lieutenant Governor for the purchase of books for the State Library.

Somewhere along the years the curious system of providing funds for the Library developed. Originally, it appears, the Library was supported by fees collected by the Secretary of State, plus fees paid by each attorney when he was licensed to practice law. Finally, the Legislature decided that system was too simple and provided, perhaps, too much money, so a new scheme was worked out. The fees from the Secretary of State's office and the fees paid by attorneys now are placed into what is called the Library Fund. Twice each year, the Controller is required to determine how much has been expended by the Library from its appropriation, made biennally by the Legislature. The Controller then subtracts from the Library Fund the amount expended by the State Library and places the money thus subtracted into the General Fund. When he divides what remains in the Library Fund and places half in the State Distributive School Fund and half in the General Fund. Twice a year he does this, and presumably, by this method, the maintenance of the Library costs the State nothing.

To make it even more difficult, every attorney before receiving a

license to practice law must pay a fee of $25 for the use of the State Library Fund. That provision is part of the law providing for the admission of attorneys to practice. Then the State has a provision in the statute regulating the State Library, which provides that the new attorney must pay a ten dollar fee for the use of the State Library Fund.

The Library Fund should be abolished and all fees received from the office of the Secretary of State and the attorney's license fees should be placed directly into the General Fund of the State. The State Library would then continue to be supported by appropriation by the Legislature, as it is at present, without the peculiar business of subtraction and addition that now prevails. The State Distributive School Fund should be increased by one cent to make up the amount lost by such a procedure and the General Fund tax should be decreased by one cent because of the additional revenue it receives. All the change would do would be to reduce the useless bookkeeping procedure now required. The fee for attorneys should be combined into one sum, $35 or whatever the Legislature decides, and eliminate one of the two provisions for fees. The State Distributive School Fund would actually gain under the procedure because, within the last few years, the receipts from the Library Fund have ranged from $8,000 to $26,000. A stable income is much more desirable to those handling the Distributive School Fund than the uncertain existing income.

The State Library is controlled by the State Library Commission composed of the Governor, State Controller, and Secretary of State. The Commission has nothing to do except approve the appointment of an assistant to the State Librarian. The Governor appoints the Librarian. That came about because a Governor some years ago was miffed at the State Librarian, but he could not get rid of him because the other members of the Commission objected. So he had the Legislature amend the law giving him the sole appointive power, an Act that remains in effect today.

The State Library really should be under the control of the Supreme Court. The office and the library is not political, but it has been made a political football at times. If such a change is not made, the powers of the Commission should be restored and the three-man board should have the authority to appoint the Librarian instead of the Governor alone as at present.

The Legislature appropriated $24,000 in 1945 for the support of the State Library during the fiscal years of 1946 and 1947 as compared with $50,000 a year for the smaller Washoe County Library. Expenditures by the library operate on an every-other-year basis as far as the purchase of books is concerned, this item being the largest item of expense. In 1944, for instance, for books, magazines, and general support, the library spent $7,598, with expenditures for the same purpose reported as $1,401.59 in 1945. In 1946 expenditures for this purpose were $6,300. In addition to funds provided for the purchase of books, the Legislature sets up a separate fund for purchase and repair of the Nevada Compiled Laws.

Salaries for the librarian and his assistants have increased in recent years only in the amount provided by the Legislature. Salaries cost

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$6,400 in 1944, $6,500 in 1945, and $6,700 in 1946. The State Librarian receives $2,760 a year, or $230 a month. One of his assistants receives $172.50, and the other $161 a month.

Details of expenditures for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$20,400.00	$7,788.77	$23,466.00	$8,387.27	$24,000.00
Disbursements—					
State Librarian salary	$2,400.00	----------	$2,400.00	$2,400.00	$2,760.00
Assistants salary	3,600.00	----------	4,082.97	4,186.50	4,002.00
Extra clerical	340.00	----------	600.00	----------	1,480.57
Travel expense	20.00				
Office supplies	311.55	----------	500.82	399.18	500.22
Books, magazines	6,019.42	----------	7,598.41	1,401.59	6,300.65
Total	$12,690.97	$7,787.13	$15,182.20	$8,387.27	$15,043.44
Balance June 30	7,709.03	----------	8,283.80	----------	8,956.56
Reversion	----------	1.64			

1943 expense details unavailable.

BOARD OF CONTROL

A report on the activities of the group of State officers which has the task of maintaining and also of operating State buildings, and also the decision as to whether a State agency may make a purchase of equipment amounting to $50 or more.

BOARD OF CONTROL

Operating as a sort of super-landlord, Nevada's Board of Control, charged with the supervision of the maintenance of the State-owned buildings and property, does everything from ordering the repair of lawn mowers to approving the purchase of rock salt for spreading on slippery sidewalks.

The principal function of the board is in overseeing the operation and maintenance of the State Capitol, the Supreme Court Building, and the building housing the State Printing Office. Right now the biggest headache of the board comes from overcrowded office conditions, a problem that has its counterpart in the housing shortage prevailing throughout the country.

Created as the Board of Capitol Commissioners in 1911, with the Governor, Lieutenant Governor, Controller, Treasurer and Secretary of State as members, it was revamped in 1933. The Lieutenant Governor was replaced by the Surveyor General and the official title of Board of Control was substituted. The secretary to the Governor is clerk of the board and keeps the minutes.

The Board of Control can be likened to a city council, with its main duties consisting of looking after the State's property in the capital city. The scope of the board extends beyond the city limits of Carson City, however, as the law requires that repairs or equipment purchased for any State-owned building or agency must be authorized by the board if the cost exceeds fifty dollars.

Besides attending to the multiple repair problems that constantly arise in a building as old as the State Capitol, the Board of Control also operates a waterworks. The State owns its own water system which furnishes all State agencies in Carson City with an adequate supply from a reservoir northwest of the city.

The Board of Control operates on two funds, one a direct appropriation by the Legislature and the other from the proceeds of one-half of a cent on the State tax rate. This latter fund provides for repairs to the State buildings, the other pays salaries for maintenance and upkeep.

The Legislature makes available to the board about $65,000 every two years, with expenditures in the fiscal year of 1946 amounting to $36,000. Of this amount $20,000 went for salaries of the janitors, gardeners and a "special representative." Fuel, lights, and laundry cost $8,400, and the upkeep of the buildings and grounds amounted to $7,300.

The Board of Control's repair fund started out in 1942 as a direct appropriation of $20,000, but the 1943 Legislature provided for the tax levy in an effort to take care of repairs before the need got too great. Expenditures from the fund vary with the years, being $1,800 in the fiscal year of 1945 and $18,483 in 1946. Expenditures were high last year because of repairs to the Governor's Mansion, work on the State's water system, and numerous items in connection with the capitol and other buildings.

Ten persons are employed on the janitorial staff with salaries ranging from $178.26 a month for the head janitor to $161 a month for his assistants. The special representative handles State equipment such as office furniture and supplies returned to the State by the army. This equipment was purchased originally for use of the NERA of years gone by. When the war came along, they were loaned to the army at the Reno and Tonopah air bases. Now that the war is over, the property has been returned and is being sold to various departments and agencies of the State as well as to some of the Nevada cities.

The special representative received a fee of $500 in October of 1945 and beginning with November 1, 1945, receives $50 a month. This is in addition to his salary of $345 a month from the State Planning Board which also operates on a State appropriation.

Details of expenditures for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Available for expenditure	$65,668.11	$34,279.51	$66,256.03	$34,951.52	$65,706.32
Janitor, gardeners	$18,002.74	----------	$18,915.32	$18,759.15	$20,393.19
Fuel, lights, laundry	9,265.26	----------	9,283.86	9,291.75	8,400.88
Upkeep, building grounds	5,616.63	----------	4,294.79	4,621.59	7,329.63
Total	$32,884.63	$39,975.67	$32,493.97	$32,672.49	$36,123.70
Balance June 30	32,783.48	3,303.84	33,762.06	2,279.03	29,582.62
Reversion	----------	----------	----------	----------	
Repair Fund—					
Balance July 1	----------	$14,005.83	$3,067.57	$8,924.45	$19,188.12
Appropriation	$20,000.00	----------	9,467.34	12,101.69	11,898.40
Tax receipts	----------	----------	21.57	1.12	
Miscellaneous	----------	----------	----------	----------	----------
Total	$20,000.00	$14,005.83	$12,556.48	$21,027.26	$31,086.52
Expenditures	5,994.17	10,938.26	3,632.03	1,839.14	18,483.43
Balance June 30	$14,005.83	$3,067.57	$8,924.45	$19,188.12	$12,603.09

NOTE—Repair fund created in 1942 with $20,000 appropriation. Legislature of 1943 placed program on tax rolls for one-half cent which supplied funds since.

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9,291.75	8,400.88
4,621.59	7,329.63
2,672.49	$36,123.70
	29,582.62
2,279.03	
8,924.45	$19,188.12
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CONSOLIDATED OFFICES OF STATE AUDITOR, SUPERINTENDENT OF BANKS, AND NEVADA TAX COMMISSION.

A report on the many activities of that combination of agencies that operates as a State Board of Finance, together with a few suggestions that would give it even more to do.

CONSOLIDATED OFFICES OF STATE AUDITOR, SUPERINTENDENT OF BANKS, AND NEVADA TAX COMMISSION

Back in 1927, someone with an ambition to take on as many jobs as possible, conceived the idea of consolidating the office of State Auditor, Bank Examiner, and Secretary of the Nevada Tax Commission. The move may have been in the interests of economy, but considering those behind the program in those days, more than likely it was political.

It wasn't too big a job then. The State Auditor had, and still has, as his task, the inspection and auditing of the books and accounts of all State officers, departments, and institutions required by law to keep books showing the receipt or payment of money by, for, or on account of the State. And at least once a year, the State Auditor is required to make an audit of the books and accounts of the officers of the various counties. In addition, he is required by law to formulate and prescribe a uniform system of accounting, cost-keeping, and reporting for every State and county office, department, and institution.

The Superintendent of Banks (the same man as the State Auditor) is required by law to have had practical banking experience. His duties are primarily to see that the banking institutions of the State conform to the State laws regarding banks, so that the public and its money may be properly protected. He is required to make an examination of each bank at least once every six months to satisfy himself that the provisions of the Banking Act "having reference to the safety of creditors, depositors, and stockholders of such bank are being duly observed, and that the bank is in a sound financial condition."

By law the State Auditor and Superintendent of Banks is the Secretary of the State Board of Finance, the Tax Commission and is ex officio Deputy Clerk of the Board of Examiners. He also has charge of the inspection of building and loan concerns and the collection of licenses from them, as well as the administration of the Nevada Small Loan Act.

The Board of Finance, supported by a small appropriation by the Legislature, is concerned mainly with the investment of State funds, the regulation of banking and, more recently, the decision as to when post-war building projects authorized by the Legislature shall be undertaken. The Board's expenditures usually run under a hundred dollars a year, the expenses being incurred by the two members of the Board who are not State officers. These members receive $10 a day plus travel expenses.

As Secretary of the Tax Commission, the Auditor is the executive officer of the various divisions placed under the Tax Commission by the Legislature, such as the collection of motor vehicle fuel taxes, gambling and liquor taxes. The expenses of the Commission are combined with those of the Auditor and Bank Examiner, and amount to about $23,000 a year, including $600 a year salary paid to the five members of the Commission who are not State officials, plus travel expenses. These members of the Commission cost the State about $4,000 a year.

Funds for the support of the Tax Commission and the other offices in the consolidation come from direct taxation, the 1945 Legislature having appropriated $58,200 for the present biennium. All other divisions of the offices are supported by fees or by a percentage of the amount collected.

Because of the interlocking duties of the officers and employees of the Consolidated Offices, their salaries are apportioned between the various funds. For instance, the Bank Examiner and State Auditor receives $5,000 a year salary, $4,000 of which comes from the Legislative appropriation for the support of the Consolidated Offices, and $1,000 from the other divisions under his direction. The Chief Clerk and statistician receives $2,400 from the State appropriation and $1,740 from the Gas Tax Fund. None of the employees, with the exception of the gambling tax assistant and the liquor department, works entirely on one phase of the activities of the Consolidated Offices.

Regulation of the building and loan concerns of the State, handled by the Auditor and Bank Examiner, has cost less than $250 for all of the last five years. Fees of $100 yearly are collected from the Nevada building and loan companies (there's only one) and the law limits the administration fund to $1,000. Whenever it gets over that amount, the excess goes into the General Fund of the State. This excess has amounted to $546 in the last five years, with the Auditor retaining $1,000 in his fund in case of emergency. The $250 expenditure of the last five years went for supplies and postage. No salaries are paid out of the fund.

The Superintendent of Banks is also the Commissioner in charge of the operation of the Nevada Small Loan Act. This is another one of the deals in which a certain fund is maintained to pay expenses. The small loan offices pay a $100 yearly fee, and the division has cost $368.70 in the last three years, all for office supplies and stamps. Receipts run around $700 or $800 a year, and the total in the fund, on June 30, 1946, amounted to $2,205.70. If the fund gets over $2,500 the excess must revert to the General Fund.

When the Tax Commission was created in 1917, its duties were confined to those of a general tax supervising agency. It dealt with valuations and equalization of the tax rolls and the determination of the net proceeds of mines and that was all. But as time went on, more and more duties were handed over to the department, until now it is the prime collection agency of the State Government, and instead of being a minor part of the Consolidated Offices, it has reached the point where the tail is wagging the dog.

As a result, the responsibilities of the State Auditor and Bank Examiner have increased considerably because of his duties as Secretary of the Tax Commission. The Commission consists of a board consisting of a chairman and six members. The Governor is the chairman and one of the Commissioners is, by law, the appointive member of the Public Service Commission who devotes all his time to the business of the State; one is versed in the classification of land and its value; one is versed in livestock and their value; one in mining; one in business; and one in banking. Each of the Commissioners must be actively engaged in the business or industry he represents on the Commission and all the appointments are made by the Governor.

The Commission's duties, first of all, include the valuation and classification of all interstate or intercounty property such as railroads, power lines and companies, motor transport companies, all land within the State, livestock and motor vehicles. The County Assessors fix the valuation for tax purposes of personal property and improvements on land. In addition, as a Board of Equalization the Tax Commission reviews the tax rolls of the counties and has the power to raise or lower, and thus "equalize" and establish the cash value of the property. The Board has numerous other duties in connection with taxation such as determining the gross value of bullion extracted from mines, the examination of county budgets, and the control over the county tax rate levied to provide funds.

Then, as a sideline, it has control over the collection of the motor vehicle fuel taxes and the gambling and liquor tax.

Motor vehicle fuel taxes provide the greatest source of income to the State. Five percent of the total collections is allowed for the cost of administration with the balance going to the Highway Department, as does income from all other special motor vehicle taxes, a provision inserted in the Constitution some few years back. There are two taxes involved in the motor vehicle fuel levy, one of which is the familiar four cents per gallon tax on all gasoline sold within the State. If one can prove to the collection authorities that the gasoline thus taxed was used for purposes other than propelling a vehicle on the highways, a refund is granted. Refunds vary, $267,000 being refunded the fiscal year of 1943, $164,000 in 1946. The other tax is the use-fuel tax of five cents per gallon, but there are no refunds. This tax is to collect revenue for the use of the highways by those trucks which use oil for fuel rather than gasoline. The oil companies pay the gasoline tax and then collect from the consumer. The State collects the five cent use-fuel tax directly from the consumer. The reason for this is obvious. It is possible for the larger trucks to purchase fuel in another State and cross or almost cross Nevada without the purchase of additional fuel. Permits are required from such users of the roads who must report to the State on the amount of fuel used in their operation. Continual checks are made on the mileage travelled in the State by the concerns and, often, inspectors are placed on the vehicle to obtain an actual check on the mileage. If a user claims he is getting six miles to the gallon of fuel whereas he actually is getting only three miles, the State would be losing half the tax due. There were 385 use-fuel tax permits issued in the State in July of 1946, for the most part to the small users who are the most difficult to check. The two inspectors employed as use-fuel tax inspectors also devote part of their time to the enforcement of tax on gasoline, especially on refunds.

Gasoline tax receipts were $1,789,000 the fiscal year of 1942, $100,000 less in 1943, and $1,249,000 in 1944, $1,178,000 in 1945, and $1,791,000 in 1946. Collection costs for this period ran around $8,000 a year, which is far below the amount the Tax Commission could spend for administration. Instead of spending the five percent, or close to that figure, expenditures in the fiscal year of 1946 were only .45 percent, or less than one half of one percent.

Use-fuel tax collections are much smaller than the gas tax figures. In 1942, collections were $114,000, in 1944, $152,000, and in 1946, $118,000. It cost considerably more, proportionately, to collect these

sums, because, as explained previously, there is more effort required. Administration costs in this department were $3,400 in 1942, $7,600 in 1943, $5,400 in 1944, $4,500 in 1945, and $5,400 in 1946.

On a percentage basis, administration costs run close to the statutory five percent. The figure was 4.6 percent in the fiscal year of 1946, as compared with 3.0 percent in 1942, 5.6 percent in 1943, 3.5 percent in 1944, and 3.6 percent in 1945. The accompanying tables give a distribution of these costs.

Still another department collects a small tax (1/20 of a cent a gallon) on gasoline and oil which goes to support the State's Petroleum Products Inspection Fund. The oil companies paying the tax send their remittances directly to the State Treasury, usually with the Director of the Department of Pure Food and Drugs, Weights and Measures and Petroleum Products Inspection of the University, making the only check on the accuracy of amounts paid. Inasmuch as the Consolidated Offices collect the other taxes on motor vehicle fuel and have a complete record of the gallonage sent into Nevada, the inspection tax should also be collected by this department.

Income from gambling licenses has increased tremendously since the inauguration on July 1, 1945, of the new one percent on the gross receipts of gambling games. Prior to that year, gambling licenses were collected by the Sheriff on a table or game basis, and 25 percent forwarded to the State Treasury for General Fund use. The 75 percent balance went to the cities and counties. Even this minor percentage brought in a good sum of money to the State, figures for 1942 showing the State's share at $122,000. Successive increases of about $20,000 a year were noted each year until the fiscal year ending June 30, 1946, when the gain was about $40,000. In addition to the $223,000 collected in 1946 from licenses, $215,423 was collected from the new gross tax, bringing to the State Treasury a total of $438,470.89 for the year from gambling. It cost the Commission $3,902.20 to collect the $215,000 gross tax, or 1.81 percent. The law permits five percent for administration.

One person was employed during the first year of operation of the gross tax, and he did most of the office work, issued licenses, kept books, and handled routine correspondence. What time he had left at the end of a quarter he spent in checking up in the field. Late reports indicate some 780 establishments in the State where licensed gambling is conducted. These establishments have about 3,000 slot machines, 585 gambling games, such as roulette, 21, craps, etc., and 95 card games such as poker and pan.

Funds collected by the State from gambling all go into the Treasury for general State expenses.

Like gambling, revenue from liquor taxation and licensing has shown a large increase in the last five years. In 1942, receipts were a little under $265,000, while in the fiscal year of 1946 they amounted to $532,000. During this period the transition occurred from a stamp tax system to an out-and-out excise levy. This change has worked out very well, eliminating the expense of handling stamps which must be placed on every bottle, and eliminating the difficulties due to the loss of a stamp from a bottle which numerous resort owners had trouble in explaining in the past. As it is now, the Liquor Tax Division keeps

close tab on the 200 firms shipping liquor into the State. These shippers fill out a form supplied by the department reporting such shipments, the railroads and truck lines report on their shipments and, finally, the man who receives the liquor makes a report. In addition, liquor departments in other States cooperate with the Nevada Division. While untaxed liquor probably enters Nevada because of the scarcity of the product and its high prices, the liquor administrator expects that when conditions become normal, very little, if any, loss in revenue can be expected. The stamp system had this advantage—it provided proof positive that the tax had been paid. Licenses provide part of the income from liquor, but the excise levy provides the major portion. In 1946, for instance, State license receipts amounted to $33,110 as compared with $11,315 in 1942, while the excise levy returned $504,782 in 1946 as compared to receipts from the sale of stamps of $252,696 in 1942. The increase was not because of the change in system, however. Nevadans drink more now than they did.

During 1942 and 1943, the receipts from liquor were divided between the State Distributive School Fund, the University Contingent Fund, and the Bond Interest and Redemption Fund. Since July 1, 1943, however, these recipients were granted ad valorem tax increases, and the entire amount received from liquor taxes now goes to the General Fund for general State purposes.

Until last year, the Division was authorized to maintain a balance of $1,000 in its administration fund, any excess over that amount after administration costs were paid reverting to the General Fund. In 1946, the balance was increased to $3,000. The system works like this. The liquor division is authorized to use five percent of its collections for administration. It extracts that amount from its receipts and places it in the Administration Fund. After administration costs are paid, the balance, less the amount which is permitted to remain in the fund for emergencies, reverts to the General Fund. Cost of administration have not exceeded the five percent authorized during the last five years. In 1942, costs were $10,143, or 3.8 percent, while in 1946, although total expenditures were $13,753, the percentage cost of administration was down to 2.6 percent. The Division operates as a separate entity under the general supervision of the Tax Commission.

Four persons were employed in the Division, the June 1946 pay roll indicates. These included the supervisor at a salary of $325 a month, an auditor at $210, a clerk-stenographer at $172.50, and a special agent at $225.

In addition to the duties enumerated in the last several pages, the officers and employees of the Consolidated Offices play a definite part in the financial administration of the State.

When the Governor prepares the budget for presentation to the Legislature at each session, there's a lot of work to be done. Reports from the various State departments and agencies on their expenditures and their need for funds during the ensuing biennium must be gone over, recommendations made as to the amount the Chief Executive believes the department really needs, and a number of other details handled. But it isn't the Governor who does all of this work, the burden falls on the Chief Clerk and Statistician of the Tax Commission. And when the Legislature nears the end of its session and the

time arrives to fix the tax rate to raise the money the Legislature has appropriated, it's the Chief Clerk of the Tax Commission who has all of the details at hand and all of the information available so the Legislature does not over-tax or under-tax the people to provide the money.

When the money is finally appropriated, and the departments start spending it, every bill incurred goes through the hands of the Auditor of the Tax Commission. Then the Board of Examiners, consisting of the Governor, the Secretary of State, and the Attorney General gets the bills and signs them. Because of the multitude of claims that go through the process twice a month, the Board of Examiners can give very little time to them. As a result, their examination is of a perfunctory nature, and is confined usually to the scribbling of the names of board members on the outside of the claim. If the Board of Examiners followed the letter of the law in the examination of these accounts, it would have little or no time for any other work. After the Board of Examiners signs the claims, they go to the Secretary of State's office where the Deputy Secretary of State, who is the Clerk of the Board of Examiners (don't forget the State Auditor is the Deputy Clerk of the Board of Examiners) numbers them. The claims finally wind up in the Controller's office where they receive a final scrutiny, particularly as to whether they conform with the law. The controller then issues the warrant paying the claim, and the State Treasurer doles out the cash.

The reason for this detailed report on the financial and other activities of the Consolidated Offices is to bring out the fact that the State has a Department of Finance, except in name and in those duties of a Department of Finance that are handled by other State agencies.

Back in 1923, a State Survey Commission went into the problem of Nevada's financial set-up and brought forth a recommendation for the creation of a Department of Finance. The general idea was that all departments and subdivisions of the State Government having to do with the collection of revenues and the expenditure of money and the accounting therefor, be grouped into one department. It proposed that the Department of Finance be in charge of a Commissioner, who would be the State Controller, with the department made up of the following divisions: Taxation, audits and accounts, employment and purchasing, printing, treasury and banking, and insurance. The idea is still good, and with some modifications could be put into effect with little effort.

The 1923 proposal, however, would require considerable revamping of the statutes with the final result not much better than could be obtained from the operation of the Consolidated Offices as now constituted. The organization is there, and only a few simple amendments would be necessary to concentrate related governmental functions in the one place.

This would include the transfer to the Bank Examiner of the duties of the State Controller as Commissioner of Insurance. The Controller of the State is nothing more or less than the State's bookkeeper, and there is no more connection between insurance and bookkeeping than there is between the duties of the Secretary of State and the collection of motor vehicle licenses. Insurance is akin to banking. The State Superintendent of Banks could very easily take over the Departme

of Insurance and operate it as efficiently as it is at present, and there is no question but that it is operated efficiently now.

Transfer of the activities of the Drivers' License Division of the Highway Department to the Motor Vehicle Department would be simple. The transfer of the entire Motor Vehicle Department to the Tax Commission with the Chief Clerk of the Tax Commission, or some other commission official, named as Motor Vehicle Commissioner would likewise be simple. It would require only the changing of a few words in one section of the present law.

The transfer of the Common Carriers' Licensing Division of the Public Service Commission would be a little more complicated. It could be done but the same result might be accomplished by merely enjoining the Chairman of the Public Service Commission, who is already a member of the Tax Commission, to coordinate the collection work of the two departments as far as it concerns motor vehicles.

On the payment of claims, the Commission would continue to operate as it does now, but the work of the Board of Examiners as required at present would be eliminated. The Constitution provides that the Board of Examiners be given the power to examine all claims against the State, except salaries or compensation of officers fixed by law. The statutes require the Board of Examiners to examine the claims. If the Examiners are given the discretionary right to examine any claims, it would still retain authority to delve into those accounts it believes necessary, and yet be relieved of the routine. Except in those instances when claims might be routed through the Board of Examiners, claims would go directly from the accounting department of the Tax Commission to the Controller for final approval and payment.

Details of the expenditures of the Consolidated Offices follow:

GENERAL SUPPORT

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$53,800.00	$30,463.33	$53,646.18	$32,187.84	$60,720.00
Disbursements—					
Superintendent	$4,000.00	$4,000.00	$4,000.00	$3,966.61	$3,999.96
Deputy salary	3,000.00	3,099.68	3,360.00	3,360.00	3,450.00
Clerk salary	2,400.00	2,479.74	2,688.00	2,688.00	1,636.00
Stenographer salary	1,615.00	1,538.21	1,725.00	1,968.41	1,825.40
Commissioners	3,000.00	3,000.00	3,000.00	2,975.00	3,000.00
Extra clerical	4,399.92	4,589.65	4,599.94	7,053.80	4,599.84
Travel (office)	1,931.78	1,883.34	2,258.10	2,001.76	2,508.28
Travel (Com.)	1,917.66	1,466.90	1,647.79	773.30	901.98
Office supplies	1,207.74	1,487.42	1,079.51	1,638.96	835.66
Equipment	105.16			500.00	
Total	$23,577.26	$23,544.94	$24,358.34	$26,925.84	$22,757.12
Balance June 30	30,222.74		29,187.84		37,962.88
Reversion		6,918.39		5,262.00	

BUILDING AND LOAN COMPANY FUND

Building and Loan Fund—	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	$1,000.00	$1,000.00	$1,000.00	$962.82	$1,000.00
Receipts	100.00	202.00	100.00	292.54	100.00
Total	$1,100.00	$1,202.00	$1,100.00	$1,255.36	$1,100.00
Expenditures		111.00	137.18		
Reversion	100.00	91.00		255.36	100.00
Balance June 30	1,000.00	1,000.00	962.82	1,000.00	1,000.00

Administration costs limited to $1,000 a year. Excess over $1,000 in fund reverts to General Fund.

GASOLINE TAX DIVISION

	Fiscal Years					
	1942	1943	1944	1945	1946
Gasoline tax	$1,789,892.46	$1,605,756.06	$1,249,449.27	$1,178,484.90	$1,791,440.08
Administrative cost	7,671.35	7,186.74	8,149.44	7,985.66	7,983.35
Refunds	154,901.43	267,276.02	169,213.73	150,777.17	164,912.90
Highways	1,627,319.68	1,331,293.30.	1,072,086.10	1,019,722.07	1,618,543.83
Total	$1,789,892.46	$1,605,756.06	$1,249,449.27	$1,178,484.90	$1,791,440.08
Administration—					
Salaries	$6,909.80	$6,525.48	$7,219.47	$6,447.94	$7,170.00
Office expense	469.78	467.78	668.87	503.15	305.66
Travel	291.77	193.48	261.10	959.57	507.69
Equipment				75.00	
Total	$7,671.35	$7,186.74	$8,149.44	$7,985.66	$7,983.35
Percent cost	0.42	0.45	0.65	0.68	0.45

Expenditure of five percent of amount collected authorized for administrative purposes.

USE FUEL TAX DIVISION

	Fiscal Years				
	1942	1943	1944	1945	1946
Fuel tax	$114,676.32	$136,495.46	$152,936.31	$123,287.05	$118,868.19
Administrative cost	3,413.13	7,619.75	5,425.58	4,479.14	5,420.79
Highways	111,263.19	128,875.71	147,510.73	118,807.91	113,447.40
Total	$114,676.32	$136,495.46	$152,936.31	$123,287.05	$118,868.19
Administration—					
Salaries	$2,241.48	$4,582.42	$4,180.00	$4,161.50	$4,800.00
Office expense	241.57	311.46	298.48	76.76	182.04
Travel	930.08	1,724.88	947.10	240.88	438.75
Equipment	----------	1,000.99	----------	----------	----------
Total	$3,413.13	$7,619.75	$5,425.58	$4,479.14	$5,420.79
Percent cost	3.0	5.6	3.5	3.6	4.6

Expenditure of five percent of amount collected authorized for administration purposes.

NEVADA SMALL LOAN ACT

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	----------	----------	----------	$948.40	$1,532.80
Receipts	----------	----------	$1,075.00	700.00	800.00
Total	----------	----------	$1,075.00	$1,648.40	$2,332.80
Expenditures	----------	----------	126.00	115.60	127.10
Balance June 30	----------	----------	$948.40	$1,532.80	$2,205.70

Bank Superintendent is Small Loan Act Commissioner. Excess over $2,500 in fund reverts to General Fund.

BOARD OF FINANCE

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	$670.46	$620.46	$551.11	$414.20	$1,247.65
Expenditures	50.00	69.35	136.91	166.55	69.45
Balance June 30	$620.46	$551.11	$414.20	$247.65	$1,178.20

Started with $2,500 appropriation in 1917; additional $1,000 appropriated at 1945 Session. Two members of board who are not State officers receive $10 per day, plus expenses, which accounts for entire expenditures.

GAMBLING LICENSE DIVISION

	Fiscal Years				
	1942	1943	1944	1945	1946
Receipts—					
License receipts	$122,411.10	$145,827.88	$161,190.61	$188,393.23	$223,047.41
Tax on gross	----------	----------	----------	----------	215,423.48
Total	$122,411.10	$145,827.88	$161,190.61	$188,393.23	$438,470.89
Disbursements—					
Salaries	----------	----------	----------	----------	$2,490.00
Office expense	----------	----------	----------	----------	675.78
Travel expense	----------	----------	----------	----------	524.92
Equipment	----------	----------	----------	----------	211.50
Total	----------	----------	----------	----------	$3,902.20
Percentage cost	----------	----------	----------	----------	1.81

Prior to July 1, 1945, gambling licenses were collected by the Sheriff, 25 percent of total sent to State for General Fund use. After July 1, 1945, one percent tax on gross added with administration costs set at not more than 5 percent.

LIQUOR TAX DIVISION

	Fiscal Years				
	1942	1943	1944	1945	1946
Receipts—					
Balance July 1	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$3,000.00
Licenses	11,215.00	13,203.53	19,602.71	19,112.49	23,118.75
Stamps	252,696.71	366,123.16	25,145.87	455,122.23	1,258.80
Penalties, miscellaneous	----------	28.16	----------	----------	21.00
Excise levy	----------	----------	----------	----------	504,782.14
Total	$264,911.71	$380,354.85	$372,059.58	$475,234.72	$532,180.69
Disbursements—					
Administration	$10,143.66	$11,438.22	$10,886.73	$10,766.15	$13,753.79
State Distributive School	125,358.07	180,193.54			
University Contingent	100,286.46	144,154.83			
Bond Interest, etc.	25,071.61	36,038.72			
General Fund	3,051.91	7,529.54	360,172.85	463,468.75	515,487.29
Total	$263,911.71	$379,354.85	$371,059.58	$474,234.72	$529,241.08
Balance June 30	$1,000.00	$1,000.00	$1,000.00	$1,000.00	$3,000.00
Administration—					
Funds available	$14,195.57	$19,967.76	$19,552.98	$24,711.73	$16,753.79
Salaries	----------	7,231.52	7,906.99	8,448.35	11,130.00
Express	----------	112.42	65.42	78.92	12.32
Printing	----------	1,696.05	1,260.55	746.45	94.40
Telephone and telegraph	----------	258.08	211.89	222.61	173.57
Auto expense	----------	677.66	365.65	542.32	719.19
Travel	----------	223.50	583.21	438.98	1,118.73
Office	----------	404.79	373.46	278.32	365.09
Miscellaneous	----------	834.20	119.56	10.20	140.49
Total	$10,143.66	$11,438.22	$10,886.73	$10,766.15	$13,753.79
To General Fund	3,051.91	7,529.54	7,666.25	12,945.58	
Balance June 30	1,000.00	1,000.00	1,000.00	1,000.00	3,000.00
Percentage cost	3.8	3.0	2.9	2.3	2.6

Detailed expenditures for fiscal year of 1942 not available. Expenditure of five percent of amount collected authorized for administration purposes.

1945	1946
$1,000.00	$3,000.00
19,112.49	23,118.75
55,122.23	1,258.80
----------	21.00
----------	504,782.14
75,234.72	$532,180.69
10,766.15	$13,753.79
463,468.75	515,487.29
474,234.72	$529,241.08
$1,000.00	$3,000.00
$24,711.73	$16,753.79
8,448.35	11,130.00
78.92	12.32
746.45	94.40
222.61	173.57
542.32	719.19
438.98	1,118.73
278.32	365.09
10.20	140.49
$10,766.15	$13,753.79
12,945.58	
1,000.00	3,000.00
2.3	2.6

e. Expenditure of five
poses.

STATE ENGINEER

A report on the State Department that operates primarily on water problems confronting this State with some observations on power now being sold by the State for use of southern Nevada industry.

STATE ENGINEER

Water, or the lack of it, provides Nevada's State Engineer with a full-time job and then some, but the duties of his office also embrace other fields. Unlike many State agencies which are subsidized with no thought of any return, the office of State Engineer can be considered a "producer" because it is constantly seeking new development of that most important product—water. In addition to being vitally necessary for the production of food, water is also a commodity with a high dollar value, being fundamental to irrigation and power projects, municipal and industrial supplies, livestock, mining, recreation and many other activities which combine to give the State its solvency.

The Legislature of 1903 provided the law creating the office of State Engineer and furnished a method for determining the relative rights in and to waters already appropriated. A new water law was passed in 1913, greatly broadening the adjudicating procedure on the determination of vested rights and the appropriation of water procedure by application to the State Engineer.

In the years that followed the duties of the State Engineer multiplied until today the office is concerned not alone with water adjudication and appropriation, but in proper water distribution, investigation of underground water to develop latent agricultural resources, stream measurement, and cooperative snow surveys for streamflow forecasting. The State Engineer is automatically a member of the Public Service Commission, the State Irrigation District Bond Commission which passes upon the eligibility of bonds of irrigation districts as legal investments within Nevada, the State Range Commission which determines the policies applicable to the grazing use of natural range on publicly owned lands, and the State Planning Board.

In addition, by appointment of the Governor, the State Engineer is a member of the Colorado River Commission and the State Board of Registered Professional Engineers.

Receipts of the office during the last five fiscal years have substantially exceeded the disbursements. Principal source of revenue comes from legislative appropriation and from fees, including applications and adjudication. The State Engineer is charged with the job of equitable water distribution and funds for this work are obtained from assessments levied against the users of water on streams which have been adjudicated. Out of these funds the State Engineer pays the services of the water commissioners and other expenses incurred in connection with the distribution of water. A revolving fund, not to exceed $10,000 was provided by the 1929 Legislature, being established out of fees received from proofs of appropriation, recording of permits, and other services performed by the office. Other funds include an Adjudication Emergency Fund, created in 1927, which set aside $6,000 which was used to pay some of the costs of the Humboldt River adjudication. To meet additional items of expense, the 1935 Legislature appropriated $13,000 and provided that the first $6,000 so collected by taxes assessed against the Humboldt River water users to be

paid into the fund. On June 30, 1945 the amount of this fund was $5,543.78. A hydrographic fund of $5,000 was set up in 1913 to be used for advancing money required for any survey ordered by a court in connection with determination of water rights. The law directed that parties concerned in any such suit must pay back the amount expended in this fund. The fund balance on June 30, 1945, was $4,324.29.

The 1945 Legislature appropriated $35,000 for the undertaking by the State of underground water investigations, with matching funds provided by the Federal Government. Effective July 1, 1945, a cooperative program and contract between the State of Nevada and the United States Geological Survey was consummated. Ground water studies have been made in several sections of the State, with engineers aiding in locating better domestic water supplies for communities as well as giving farmers assistance in locating wells for irrigation purposes.

The Colorado River Commission of Nevada is not a part of the State Engineer's office, but the State Engineer is part of the Colorado River Commission because he serves as secretary and member under a gubernatorial appointment. Created early in the 1920's to promote construction of Boulder Dam and to safeguard Nevada's interests in the complicated contract negotiations, the Colorado River Commission, within the last few years, reached its ultimate objective—that of providing cheap power for the industries of southern Nevada.

The task of safeguarding Nevada's interests continues and contractual problems remain, but the commission, as an agency of the State, conducts the largest power business within the State's borders and is attempting to make it even larger.

Power is sold to Nevada consumers at its cost to the Commission. Expenses of the Commission are paid from a charge made against consumers, amounting to one-tenth of one mill per kilowatt-hour of electric energy consumed. This small charge, which was reduced from three-tenths of one mill effective January 1, 1946, is sufficient to pay all of the expenses of the Commission and in addition to return to the State some of the money advanced by appropriation for the conduct of its affairs in the long, tedious negotiations of past years.

There is no fixed rate charged for the power. It all depends on the cost to the contractor at the dam who actually produces the electrical current, which fluctuates throughout the year. As a result, the distributors who purchase the power from the State are billed for the exact amount the Commission pays for it. The administration charge is then assessed.

The Colorado River Commission, from its inception to the end of the 1946 fiscal year, has spent close to $150,000, of which amount $63,548.29 was provided by the State. The Commission, however, has reimbursed the State Treasury to the extent of $25,000, leaving $38,548.29 as the State's cost. The law provides that this sum also be returned to the State from balances remaining in the Administrative Fund. These figures on the cost to the State of the Commission and the Boulder project do not include the costs of highway construction within Clark County made necessary by the construction of the dam.

Despite a maze of regulations incorporated in the Boulder Proje

Acts, future industrial development in southern Nevada through use of electric energy from Boulder Dam is envisioned by the Colorado River Commission. The power from Boulder Dam plant allotted to Nevada under the Boulder project act amounts to slightly less than 18 percent of the total firm energy output, or about 750 million kilowatt hours per year. This power belongs to the State forever. Subject to advance notices of withdrawal and upon the State providing generating machinery and other facilities, any part of this power can be withdrawn by Nevada. Existing withdrawal regulations, while somewhat stringent, are still considered to be satisfactory enough to induce established electrochemical industries to locate near Boulder Dam to take advantage of Nevada's low-priced energy. This energy, which is sold at net cost, is regarded by the Commission as a magnet to attract industry.

But the Commission, while engrossed in multiple present-day problems, is also looking to the future with a view toward obtaining power from Davis Dam, now under construction on the Colorado River 67 miles south of Boulder Dam. In line with this, the Commission has requested the Bureau of Reclamation for an allotment of 45,000 kilowatts of generating capacity when the dam has been completed and the energy becomes available.

The Commission has given a great deal of study to the installation of a major generator at Boulder Dam plant, but definite action has not been taken because the members were of the opinion that such an expenditure—estimated at between three and four million dollars—was too big an outlay until full use of it is assured by Nevada and other allottees.

Possible threat of competition from lower-priced government-subsidized power at Bonneville has been considered by the Commission in regard to use of Boulder energy. It seems to be the consensus of the members, however, that the differential in rates would more than be offset by the natural advantages to industry in Nevada, which boasts of better weather conditions, lower taxes, a healthier labor situation, and more suitable transportation facilities.

There are nine persons on the pay roll of the State Engineer's office and nine on the water distribution pay roll, the October 1946 pay roll indicates. There were 15 employed in water distribution during June.

The State Engineer receives a salary of $5,000 a year, $1,000 of which is paid by the Public Service Commission of which he is a member.

Receipts by the Engineer's office, from all sources except the Colorado River Commission, were $199,254.11 in 1946 as compared with $113,877.40 in the fiscal year of 1942. Expenditures likewise show an increase, $47,967 being spent by the Engineer in the fiscal year of 1942 and $76,737 in 1946.

Details of expenditures for the last five years follow:

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
General appropriation	$45,750.00	$23,617.99	$48,740.00	$25,220.76	$57,325.90
Underground water					35,367.05
Stream measurement	1,500.00	1,046.45	3,000.00	1,500.00	5,300.00
Snow survey	1,000.00	498.21	1,500.00	752.50	2,500.00
Water distribution	40,371.55	53,951.26	67,073.08	75,154.95	79,430.71
Office fees	5,881.18	5,598.30	6,669.25	6,340.49	9,348.53
Adjudications	5,543.78	5,543.78	5,543.78	5,543.78	5,543.78
Hydrographic	4,307.29	4,307.29	4,307.29	4,307.29	4,307.29
Printing, binding	2,586.85	2,586.85	2,586.85	130.85	130.85
Carson adjudication	6,936.75	6,936.75	6,936.75	6,936.75	
Total	$113,877.40	$104,086.88	$146,357.00	$125,887.37	$199,254.11
Disbursements—					
General support	$22,317.01	$23,315.22	$23,519.24	$24,791.04	$27,167.41
Underground water					11,227.99
Stream measurement	453.55	1,023.45	1,500.00	1,500.00	1,063.45
Snow survey	501.79	495.00	747.50	750.00	1,817.04
Water distribution	18,962.43	18,114.47	21,941.51	26,488.31	26,858.49
Office fees	5,732.36	5,109.90	6,387.42	5,922.97	8,603.50
Printing, binding			2,456.00		
Carson adjudication				*6,936.75	
Total	$47,967.14	$48,058.04	$56,551.67	$66,389.07	$76,737.88

*Transferred to General Fund.

945	1946
220.76	$57,325.90
----------	35,367.05
500.00	5,300.00
752.50	2,500.00
154.95	79,430.71
340.49	9,348.53
543.78	5,543.78
307.29	4,307.29
130.85	130.85
936.75	
887.37	$199,254.11
791.04	$27,167.41
----------	11,227.99
500.00	1,063.45
750.00	1,817.04
488.31	26,858.49
922.97	8,603.50
936.75	
389.07	$76,737.88

COLORADO RIVER COMMISSION

	Fiscal Years				
	1942	1943	1944	1945	1946
Power account receipts—					
Balance	$8,434.41	$7,474.56	$10,549.55	$1,300.00	$3,346.55
Power receipts	106,709.03	160,327.42	409,244.59	583,458.44	232,500.48
Water receipts	.....	.....	12,735.81		
Total	$115,143.44	$167,801.98	$432,529.95	$584,758.44	$235,847.03
Power account disbursements—					
U. S. power costs	$107,668.88	$157,252.43	$407,944.59	$581,411.89	$225,123.84
U. S. water costs	.....	.....	12,735.81		
Adjustments	.....	.....	10,549.55		
Total	$107,668.88	$157,252.43	$431,229.95	$581,411.89	$225,123.84
Balance June 30	7,474.56	10,549.55	1,300.00	3,346.55	10,723.19
Administration—					
Balance	$6,836.41	$14,208.54	$11,908.30	$44,199.10	$77,603.62
Receipts	17,836.75	26,409.30	42,477.70	46,044.09	24,749.31
Total	$24,700.16	$40,617.84	$54,386.00	$90,243.19	$102,352.93
Expenditures—					
Carson Office—					
Salaries	$140.00	$130.00	$200.00	$515.88	$390.50
Travel	3,032.34	1,354.65	1,012.79	2,372.24	2,321.02
Express, postage	37.36	43.45	20.00	59.05	42.50
Telephone and telegraph	87.22	208.77	141.69	273.54	192.82
Supplies, equipment	18.26	2.25	1,648.13	1,459.72	229.96
Printing	58.44	19.90	34.55	211.10	64.20
7-State Compact	200.00				
Miscellaneous	130.21	50.00	769.78	646.09	372.50
Legislative appropriation payment	.....	20,000.00			
Total	$3,703.83	$21,809.02	$3,826.94	$5,537.62	$3,613.50
Las Vegas Office—					
Salaries	$5,384.00	$5,870.00	$5,442.30	$5,510.00	$4,985.26
Travel	252.83	69.86	248.52	801.17	1,189.70
Express, postage	24.82	18.00	7.65	18.73	19.73
Telephone and telegraph	184.64	154.37	163.54	161.68	316.13
Supplies, equipment	437.10	18.29	31.05	21.95	1.85
Rent	480.00	520.00	440.00	480.00	440.00
Miscellaneous	24.40	250.00	26.90	108.42	107.83
Total	$5,787.79	$6,900.52	$6,359.96	$7,101.95	$7,060.50
Total administration cost	$10,491.62	$28,709.54	$10,186.90	$12,639.57	$10,674.00
Balance	14,208.54	11,908.30	44,199.10	77,603.62	91,678.93

DEPARTMENT OF PAROLE AND PROBATION

A report on a new State agency set up by the last Legislature to provide for a closer check on persons given paroles from Prison and to provide guidance and counsel to assist them to resume their place in society.

DEPARTMENT OF PAROLE AND PROBATION

Created by the 1945 Legislature, the Department of Parole and Probation completed its first year of operation on June 30, 1946, with expenditures listed for the period at $6,566.76. An appropriation of $12,500 was provided by the Legislature for the biennium.

Nevada's Parole Officer is appointed by the State Board of Pardons and Parole Commissioners consisting of the Governor, the three Supreme Court Justices and the Attorney General. Although the law authorized the appointment of more than one parole officer, only one has been named, and he conducts the affairs of his office with a part-time stenographer and himself.

The law provided that the Parole Officer investigate and receive for supervision all cases referred to him by the Commissioners. He is required to furnish each person released under his supervision with a written statement of the conditions of parole and shall instruct him regarding same. He keeps watch on the conduct and condition of each person under his supervision and "shall use all suitable methods to aid and encourage them and to bring about improvement in their conduct and condition." Detailed records are required of the Parole Officer, and reports in writing must be provided the Commissioners on any case they require. Violations of parole are reported by the officer to the Commissioners in accordance with the law.

When the Parole Officer took over his duties on July 1, 1945, 141 persons who had been paroled were turned over to him, and during the year ending June 30, 1946, he handled a total of 313 cases. Thirteen paroles were revoked by the State Board during the year and the parolees returned to the prison. Numerous personal contacts were made during the year by the Parole Officer. These conferences had to do with advising the parolee on their future plans or work and the moving of some to other localities where conditions might be better for them.

Eighteen instances were reported in which paroled prisoners had been jailed for being drunk, the Parole Officer reporting that these men were removed from the jails and placed on jobs, where, he reports they have remained and are doing well. In at least three cases, men were slated for revocation of parole, but satisfactory arrangements were worked out and the State was relieved of caring for them at the prison.

The Parole Officer cites an instance of being able to prevent the return of a parolee to prison. This man was released from prison but that night was jailed for drunkeness. Before the Parole Officer was able to reach the scene, the parolee was given a ninety-day sentence which meant that he would have to be returned to prison after serving the city jail term. The man was released upon request of the Parole Officer, put to work, and is now living with his family, supporting them and apparently is doing very well. He could have been returned to prison but it would have added to the expenses of the State to take

care of him in addition to aid that would have had to be continued for his family.

Details of expenditures by the department during the first full year of operation follow:

	Fiscal Year 1946
Funds available—	
State appropriation	$12,500.00
Expenditures	6,566.76
Balance on June 30	$5,933.24
Disbursements—	
Salaries	$4,067.35
Travel	685.70
Office expense	341.42
Automobile	1,307.60
Communications	164.69
Total	$6,566.76

be continued for

the first full year

Fiscal Year 1946
$12,500.00
6,566.76
$5,933.24
$4,067.35
685.70
341.42
1,307.60
164.69
$6,566.76

PLANNING BOARD

A report on the new agency that has been given entire control over the plans and construction of every new building planned by any of the State's Departments or Institutions.

STATE PLANNING BOARD

Created ten years ago by legislative enactment, the State Planning Board started out in life as an organization whose function and duty was set forth as "to make a comprehensive State plan for the economic and social development of the State of Nevada" and to "conduct research and studies relating to natural resources and to other factors in the progress of the State."

In addition, the board was authorized to cooperate with other departments and agencies of the State in their planning efforts.

The Planning Board is composed of eleven members, three of which are ex officio members, the Governor, State Engineer, and Highway Engineer. The other eight members are private citizens appointed by the Governor.

The inclusion of the Highway Engineer in the list of members was a happy thought on the part of the authors of the original bill because without the Highway Engineer and his extensive staff and equipment, the cost of the board's operation would be very much higher than it is.

The idea back of the creation of the State Planning Board was that it was to act primarily to promote the development of the State and its resources. Its secondary function was to aid other Departments of the State in their planning efforts. The second function, within the last few years, has moved into first place. An expansion of this phase was authorized by the last Session of the Legislature which provided that the Planning Board is to furnish engineering and architectural services to all State Departments, and gives the Planning Board final authority for approval as to architecture, plans, designs, type of construction, etc., of all State buildings and provides for the inspection of construction after the buildings are authorized. In other words, the Planning Board has developed into an agency which has full control over every building the State, or any of its agencies, may hereafter construct. The Planning Board not only promotes these structures, but follows through to their final completion.

Early in 1945 the Planning Board offered its comprehensive plan for the economic and social development of the State, including a building program for State Departments and institutions that looked far into the future. It was the first time that the State had attempted to outline a program that looked ahead rather than a program to meet immediate needs.

The Planning Board idea has its merits but some of its authority might be open to argument. Regardless of what an institution or agency might desire in the way of building improvements, the Planning Board has full authority to proceed in any way it sees fit.

The University of Nevada has within recent months inaugurated an extensive building program. The University hopes to go ahead with the plans over a period of years so that eventually, it will have an educational plant that will meet the needs of the boys and girls of the State.

The Planning Board has taken an active part in this program. It

has prepared a contour map of the campus, and in meetings with the Regents has fixed the location of proposed buildings and has supervised the drafting of architectural plans with funds provided by the Federal Government. When construction is started, it will supervise that, also. The University is an institution that really needs such service. It has provided a glaring example of waste and mismanagement in the construction of buildings authorized by the Legislature and under the direct control of the Regents. If the Planning Board is able to correct such situations in the future, its worth to the State cannot be estimated.

While the selection of the Highway Engineer as a member of the board was a happy thought as far as costs of operation are concerned, his selection as Chairman of the Board may be something else again. The Highway Engineer is operating a big business, one that is expending around $6,000,000 this year alone. The addition of the responsibility for the design and construction of State buildings may become too much of a burden.

Perhaps the ideal arrangement would be for the Planning Board to have the Highway Engineer as its employee instead of as chairman of the board with the Planning Board personnel in full control instead of acting with him more or less in an advisory capacity as at present. Because the Highway Engineer is an appointive State officer, and as such subject to pressure from various groups, the requirements of the State would be better met by a change in the system.

The Planning Board, at present, is promoting almost every idea the State institutions put forth in the way of building construction. When the Legislature meets it is confronted with pressure groups from the institutions demanding that their program be adopted and that funds to carry it out be appropriated. If the Planning Board were required by law not only to approve the building programs as they do now, but to recommend the priority that should be given the programs, then the Legislature would receive some benefit.

If the Planning Board should recommend to the Legislature that of all the buildings sought by the University, State Hospital, Prison, etc., the University's Laboratory should be first, for instance, and the new ward building at the State Hospital second, then the Legislature would have some worth while information. The presumption is, of course, that the Planning Board would offer its advice as public-spirited citizens, and not as persons whose job depended upon the retention of the good will of the departments involved.

It cost the State $2,052 to operate the Planning Board in 1944, $2,947 in 1945, and $4,466.77 in 1946. Salaries amounted to a little more than $1,300 in 1944 and $3,000 in 1946. The board employs one full-time technician at a salary at the present time of $345 a month. In addition, he receives $50 a month from the State Board of Control as special representative, or a total of $395 a month. A part-time architect or designer is employed as well as a part-time bookkeeper. These employees are carried on the Highway Department pay rolls, the State reimbursing the Highway Department for the expenditures.

Travel expenses have been light for the employees, amounting to $37.50 last year and $151.60 in 1944. Travel expenditures of the board

members, who serve without pay, but are allowed their expenses, amounted to $196.40 last year.

Details of expenditures follow:

	Fiscal Years		
	1944	1945	1946
Funds available	$5,000.00	$2,947.97	$10,000.00
Disbursements—			
Salaries	$1,308.30	$2,335.96	$3,081.92
Employees travel	151.60	----------	37.50
Board travel	115.40	----------	196.40
Other expenses	476.73	612.01	1,150.95
Total	$2,052.03	$2,947.97	$4,466.77
Balance June 30	2,947.97	----------	5,533.23

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NEVADA STATE POLICE

A report on the law enforcement agency maintained by the State, together with a suggestion that some of the duties now handled by other departments might well be handled by this.

NEVADA STATE POLICE

The Nevada State Police, created almost forty years ago in the wake of labor troubles during the heyday of Goldfield, has had more than its share of ups-and-downs in the years that followed.

In the early days the words "police" and "strikebreaker" were one and the same as far as the average miner was concerned, with the result that most Legislatures turned thumbs down on a Statewide law enforcement agency. Then, too, opponents of a State Police force usually leveled the charge that such a group would only deteriorate into a political machine to do the bidding of the party in power.

But as time went on the arguments against the State Police became gradually weaker. In 1943 the Legislature approved the present law which gives the State a workable police force on a limited scale.

Under the terms of the Act, which passed only after considerable debate and no little insistence from the Governor, the State Police consists of a Superintendent, appointed by the Governor, one inspector, three sergeants, five subordinate police officers, and 250 reserves. The last Legislature added two sergeants to the force, making a total of five.

Primarily, the object of the State Police is to insure preservation of order, protection of life or property, and the maintenance of peace. The reserves provided for in the law are, in effect, little more than Kentucky "colonels," with their titles overshadowing any work they might do in bringing about order and quiet.

The principal duties of the State Police come with the enforcement of motor vehicle laws, traffic safety, and cooperation with other law enforcement officers.

Suggestions have come from many sources in the last two years for passage of legislation which would strengthen the State Police organization and at the same time consolidate the work of similar agencies under one department as a means of attaining a full measure of value for the work performed. One suggestion is to amend the law to change the title of State Police to State Patrol, and to place all the current inspectors in the various departments—Public Service Commission, Drivers' License Division, Motor Vehicle Department, etc., under this patrol, with the Superintendent of the Patrol being supervising head of the agency.

It is apparent that some steps should be taken to weld the various inspectors under one head. At the present time, for example, an inspector for the Public Service Commission may halt a truck for improper license plates, but the fact that the driver of the truck may not have a drivers' license is of no particular concern to the inspector, inasmuch as that is not within the scope of his work. A State Patrol that would coordinate the duties of these inspectors and give them broader powers in performing multiple functions of law enforcement seems to be the best answer to the problem.

Automobiles of the State Police are now equipped with two-way radio systems, and the agency operates stations at Carson City, Reno,

and Las Vegas, the latter two being in cooperation with the city and county law enforcement agencies. The State Police plans to extend its radio communications system to embrace key cities all over the State, providing constant radio transmission on a frequency band that can be used by all law enforcement officers. Such an arrangement, police officials say, would be of inestimable benefit in a State of vast distances and sparse population.

Cost of operating the State Police was $31,200 during the fiscal year of 1946 as compared with $37,305 in 1945. In 1944, when the first of the larger appropriations became available, $28,520 was spent. In 1942 and 1943 expenditures were under $10,000 each year because the Legislature provided no more.

Appropriations by the Legislature were $18,900 in 1941 for the biennium of 1942–1943, but in 1945 the Legislature authorized $75,000 for the 1946–1947 biennium.

Salaries amount to nearly $20,000 a year, with the Superintendent receiving $3,600 a year or $300 a month. The Inspector of State Police receives $250 a month, while the sergeants receive $225 a month. There were only seven on the pay roll for October 1946, including office help.

Aside from salaries, travel expenditures are the largest item of expense, with $7,236.12 spent for that purpose during 1946. More than $8,000 was spent for travel in 1945 and $5,000 in 1944. Travel expenditures for 1942 and 1943 are not available. Equipment costs amounted to $2,953.55 in 1946, which included in the purchase of a car and radio and other equipment.

Details of expenditures follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$18,900.00	$10,431.22	$67,200.00	$39,529.93	$77,391.69
Superintendent's salary	$3,600.00	$3,600.00	$3,750.00	$3,600.00	$3,600.00
Other salaries	4,500.00	4,500.00	15,675.00	16,066.87	15,740.00
Travel	----------	----------	5,257.87	8,137.77	7,236.12
Office expense, etc.	368.78	1,153.02	3,837.20	9,500.83	871.81
Equipment	----------	----------	----------	----------	2,953.55
Miscellaneous	----------	----------	----------	----------	799.05
Total	$8,468.78	$9,253.02	$28,520.07	$37,305.47	$31,200.53
Balance June 30	10,431.22	----------	38,679.93	----------	46,191.16
Reversion	----------	1,178.20	----------	1,374.46	

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1945	1946
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$3,600.00	$3,600.00
16,066.87	15,740.00
8,137.77	7,236.12
9,500.83	871.81
----------	2,953.55
----------	799.05
$37,305.47	$31,200.53
----------	46,191.16
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NEVADA INDUSTRIAL COMMISSION

A report on the insurance agency created by the State to provide compensation and care for those injured in the course of employment in Nevada's industries and in Nevada's mines, together with some details as to expenditures and receipts, and a comparison of Nevada rates with other States.

NEVADA INDUSTRIAL COMMISSION

Operating under a virtual news blackout during most of its 33-year existence, the Nevada Industrial Commission is the State's most lucrative business, yet the average taxpayer knows only that it is housed in a brick-veneered building on Carson City's main street.

The Commission does submit a printed biennial report in which it lists its functions, including receipts and expenditure. Under the latter item, however, expenses are shown only for even-numbered years, while the odd-numbered years are lumped in the grand total which has been accumulated since 1913. The distribution of the report has not been such that many Nevadans ever get hold of it.

The 1913 Legislature created the Commission and charged it with administering the State Insurance Fund which is built up by contributions from employers. Under the law workmen injured in the industries of this State receive compensation and medical attention during the period of disability resulting from an injury by accident, arising out of and sustained in the course of employment. In addition a sufficient reserve is maintained by the Commission to continue payments to the dependents of those killed in industrial accidents. One June 30, 1946, the total reserves amounted to $7,635,500.

Principal contributor to the Insurance and Accident Benefit Funds of the Commission is the mining industry, followed by railroads and public utilities. The surplus and reserve funds of the Commission increased materially during the past five years, mainly because of the Basic Magnesium project in Clark County, which was the greatest single contributor. Receipts of the Commission for the fiscal year of 1946 amounted to $1,768,224.17, while expenditures were $969,685.05.

Risk and premium rates are determined in proportion to the hazard of the occupation, and lower rates are provided in those classes whose accident experience warrants such action. Suggestions have been made during the past year that the Commission again revise its rate schedule to give contributing employers the benefit of the huge fund that has been accumulated during the war years or increase the benefits paid.

The Commission is, in reality, a large-scale insurance company, naturally interested in receiving premiums but at the same time insistent on paying justifiable claims. While there are no doubt many persons who feel their claims did not receive the attention they deserved, the Commission, on the whole, has a record of fairness in dealing with the various claimants over a period of more than three decades.

Theoretically the Industrial Commission is under the direction of a board composed of the Governor, the Attorney General, and the State Mining Inspector, but in fact the Commission is under almost complete domination of the Governor. In 1935 the Legislature amended the law, giving the Governor the power to appoint two of the three members of the Commission—the Chairman and one Commissioner who also serves as ex officio Labor Commissioner. The third Commissioner, who by law must be of a different political party than the other two, is

appointed by the full board. A bill to restore the full powers of the board was introduced in the 1941 Session but failed of passage.

The Commission invests all its reserve funds in class "A" bonds which are placed in the custody of the State Treasurer in an arrangement that leaves the State Controller out in the cold. Too, the Commission approves its own expenditures and all financial transactions are carried on between the Commission and the State Treasurer in contrast to the usual procedure of having expense items pass the scrutiny of the Board of Examiners and the State Controller. The Commission maintains a part-time attorney who is paid $250 a month, although he can, and sometimes does, receive additional legal fees.

Under terms of the Industrial Insurance Act the death benefit includes $175 for burial expenses, and a payment of 33⅓ percent of the average wage of the deceased to his widow until her death or remarriage, with two years' compensation in one sum upon remarriage. A similar provision takes care of a widower if he is deemed to be wholly dependent for support upon the deceased. An additional amount of 15 percent of the wage of the deceased is provided for each child under the age of 18. In case of the subsequent death of the surviving wife, or dependent husband, any surviving child shall have his compensation increased to equal the compensation that was paid to the parent.

Total disability is based on 66⅔ percent of the average monthly wage of the worker, with a maximum of $80 a month and a minimum of $30, but not exceeding one hundred months, during the period of such disability, or a total amount not to exceed $8,000. In cases of total disability adjudged to be permanent the worker can receive compensation of sixty percent of his average monthly wage, with the maximum and minimum being $60 and $30 per month.

In the biennial reports of the Commission in recent years mention has been made of the increase in medical services. The Commission pays $200 a month to a chief medical adviser, but the costs of providing medical service do not end there. Provision is made in the law for a three-man medical board, selected each year by the State Medical Association, which considers and determines medical questions in regard to the extent of disability of injured employees referred by the Commission. Each of these board members receives $25 a day when actually engaged in the work, in addition to traveling expenses.

The Commission owns the building in which its offices are maintained and collects rent from several offices occupied by Carson City business and professional men and women. Despite the reputation gained for cold conservatism over the years, the Commission did unbend enough to provide, for the benefit of Carson City pedestrians, a large-faced clock over its outside entrance.

Details of receipts and expenditures, and a comparison of premiums follow:

ADMINISTRATION EXPENSE

	Fiscal Years				
	1942	1943	1944	1945	1946
Legal expense	$600.00	$720.30	$1,292.36	$1,177.00	$1,321.58
Claim investigation	1,137.54	374.88	211.13	776.21	275.62
Transportation of commissioners	149.55	232.86	80.96	155.07	135.75
Transportation of auditor		268.96	268.96		130.50
Hotel account—commissioners	1,570.00	1,333.73	1,172.39	1,304.70	1,182.74
Hotel account—auditor	1,457.00	1,298.00	650.00	786.88	912.00
Incidental expense—auditor	65.54	107.39	165.76	212.81	353.33
Incidental expense—commissioners	241.54	70.70	34.45	51.75	19.50
Salaries—commissioners	5,445.00	5,641.74	6,721.59	6,614.40	6,600.00
Salaries—auditor	5,960.00	9,085.95	8,843.85	6,600.00	6,462.50
Salaries—physician	2,533.35	2,377.80	2,422.20	2,400.00	2,400.00
Salaries—office	26,949.56	32,437.40	31,428.18	30,097.09	35,486.84
Printing, stationery	3,289.66	2,553.97	1,423.01	724.38	605.50
Postage	2,295.06	2,575.70	2,071.64	1,574.76	2,579.86
Office supplies and expense	3,565.20	2,932.24	5,858.36	4,269.75	2,104.30
General expense	4,203.12	2,537.42	8,005.87	3,562.66	3,245.41
Depreciation—furnishings	1,180.39	1,473.33	1,361.90	1,446.49	1,339.82
Depreciation—automobiles	690.12	982.84	1,435.95	1,230.65	123.26
Depreciation—building	665.56	665.56	665.56	665.56	665.56
Auto expense	3,415.45	4,645.98	4,491.86	3,434.73	3,607.61
Building operation loss	991.69	1,688.48	1,543.94	1,200.40	1,703.48
Total	$66,405.33	$74,005.23	$79,612.00	$68,285.29	$71,255.16
Distribution of cost—					
State Insurance Fund	$41,384.11	$51,617.17	$60,020.51	$48,148.56	$48,578.25
Accident Benefit Fund	25,021.22	22,388.06	19,591.49	20,136.73	22,676.91

STATE INSURANCE FUND

	Fiscal Years					Total since
	1942	1943	1944	1945	1946	July 1, 1913
Receipts—						
Premiums collected, net	$1,372,314.39	$2,243,252.47	$1,229,826.63	$916,335.13	$1,051,631.54	$18,082,262.84
Administrative earnings*	82,846.64	105,336.02	159,423.63	144,433.04	150,964.98	1,804,330.85
Total	$1,455,161.03	$2,348,588.49	$1,389,250.26	$1,060,768.17	$1,202,596.52	$19,886,593.69
Disbursements—						
Compensation paid	$601,029.50	$705,931.94	$722,819.88	$611,788.49	$602,109.19	$12,012,985.94
Administrative expense	38,090.38	48,875.19	55,128.15	44,590.77	46,544.42	1,156,074.95
Furniture and fixtures	3,905.60	1,121.63	359.26	207.10	441.81	30,758.08
Automobile	.....	2,007.27	1,171.26	.....	169.10	10,461.59
Office building	.....	.....	.....	.....	.....	19,670.37
Total	$643,025.48	$757,936.03	$779,478.55	$656,586.36	$649,264.52	$13,229,950.93
Excess of recovery over expense	812,135.55	1,590,652.46	609,771.71	404,181.81	553,332.00	6,656,642.76

STATE ACCIDENT BENEFIT FUND

	Fiscal Years					Total since
	1942	1943	1944	1945	1946	July 1, 1913
Receipts—						
Premiums collected	$886,918.12	$968,899.82	$457,726.52	$410,260.18	$521,892.45	$6,677,658.44
Interest	6,930.60	16,179.07	12,240.41	38,735.18	43,735.20	124,445.39
Total	$893,848.72	$985,078.89	$469,966.63	$448,995.36	$565,627.65	$6,802,103.83
Disbursements—						
Benefits paid	$322,126.50	$383,390.51	$274,266.97	$259,015.24	$297,743.62	$4,285,911.79
Administrative expense	25,021.22	22,388.06	19,591.49	20,136.73	22,676.91	227,410.70
Total	$347,147.72	$405,778.57	$293,858.46	$279,151.97	$320,420.53	$4,513,322.49
Excess of recovery over expense	546,701.00	579,300.32	176,108.47	169,843.39	245,207.12	2,288,781.34

*Administrative earnings are interest on investments.

STATE INSURANCE FUND

	Fiscal Years				
	1938	1940	1942	1944	1946
Mining	*$146,710.37	*$181,736.18	*$269,976.69	$176,824.90	$418,378.48
Milling	44,695.83	60,962.06	220,434.78	1,056,330.90	1,220,656.91
Nev.-Con.-Kennecott	215,569.16	200,463.64	228,422.50	193,115.40	242,817.14
Railroads	22,498.40	32,375.87	27,390.93	38,880.93	46,609.66
Utilities	86,651.44	85,678.48	133,027.80	164,541.62	177,181.18
State, counties	*52,117.09	3,596.30	48,441.32	204,171.05	301,805.52
Miscellaneous	325,576.20	423,480.65	635,889.86	1,088,442.28	1,449,786.90
Total	$496,163.57	$624,820.82	$1,023,630.50	$2,922,307.08	$3,857,235.79

*Net surplus or deficit.

STATE ACCIDENT AND BENEFIT FUND

	Fiscal Years				
	1938	1940	1942	1944	1946
Mining	$68,913.34	$102,420.63	$155,987.37	$228,139.37	$266,607.74
Milling	36,734.25	48,319.32	242,742.51	581,774.65	649,623.14
Railroads	2,924.69	3,913.68	6,092.68	9,928.76	13,158.86
Utilities	7,603.87	16,581.57	28,307.09	42,551.45	54,336.13
State, counties	133,205.14	167,514.74	246,292.26	323,830.14	395,934.99
Miscellaneous	2,449.12	*9,901.27	122,071.09	414,109.06	646,069.24
Total	$251,830.41	$328,848.67	$801,493.00	$1,600,333.43	$2,025,730.10

*Net surplus or deficit.

BONDS OWNED—BOOK VALUE

	Fiscal Years				
	1938	1940	1942	1944	1946
Insurance Fund	$2,023,230.32	$2,403,603.01	$3,357,134.49	$5,225,906.74	$5,826,320.17
Accident Fund	----------	284,430.44	658,751.77	1,688,965.75	1,979,836.13

CASH OR DEFICIT

	Fiscal Years				
	1938	1940	1942	1944	1946
Insurance Fund	$129,405.65	$77,723.38	$141,570.29	$473,222.21	$830,322.59
Accident Fund	297,050.35	190,945.87	459,570.27	184,765.08	308,945.21

COMPARISON OF PREMIUM RATES
(Rates per $100 pay roll)

Classification	Nevada rate	Arizona rate	California rate
Mining—			
Copper	6.40	9.80	9.44
Gold, silver	6.40	9.80	9.44
Nonmetallic	6.40	9.80	9.44
Milling—			
Copper	3.20	2.50	3.96
Gold, silver	3.20	2.50	3.96
Nonmetallic	3.20	2.50	3.96
Railroads—			
Trainmen	3.60	5.20	2.68
Shops	2.00	4.47	2.54
Operation	.80		
Office	.40	.07	.08
Construction	6.00	6.23	9.72
Tunneling	8.00	10.78	14.33
Public Utilities—			
Light, power, gas	4.80	4.22	3.94
Telephone and telegraph	2.80	4.73	5.13
Waterworks	3.60	4.22	5.19
State–Municipal—			
State departments, etc.	2.40—.40		
Highway contracts	4.80		
Counties	2.40—.40		
Cities, towns	2.40—.40		
Schools	2.40—.40		
Miscellaneous—			
Trucking and transfer	3.60	5.75	6.40
Bakeries	1.20	2.36	1.80
Banks and banking	.40	.16	.08
Brewing and bottling	2.00	1.99	2.66
Contractors	4.80	3.80	8.33
Creameries and dairies	1.60	2.75	2.01
Foundries and machine shops	4.80	2.96	4.98
Garages, service stations	2.00	3.10	1.48
Hotels, restaurants	.80	1.00	1.01
Ice, coal, wood yards	3.20	4.86	2.75
Laundries, cleaners	1.20	1.15	.94
Logging and lumbering	6.00	11.54	9.61
Oil distributors	2.00	2.15	1.80
Printing, publishing	.40	.83	.73
Ranching	3.00	4.27	3.12
Stores, markets	2.00—.80	1.04—.81	1.45—.36

California rate
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ADJUTANT GENERAL

A report on the activities of the office that acts as the link between the State and the National Guard and more recently has provided the selective service with a director.

ADJUTANT GENERAL

Nevada has had a turbulent military history dating back to territorial days, but almost as turbulent has been the existence of the Adjutant General's office, an agency that has been buffeted around like an old cavalry boot.

In time of peace the Adjutant General is supervisor of the National Guard, an organization that has had an in-again-out-again career. Back in the early 'sixties every town of consequence had its own military units, and they would stage a parade at the slightest provocation. Their function, however, was not all pomp, for records disclose that these early-day military forces wielded a potent force for good at a time when lawlessness was fairly prevalent. The first recorded unit was the "Union Blues" of Virginia City, although the Comstock boasted of seven military units vying for top prominence in 1862.

After the war with Spain, interest in things military lagged. By 1905 a feeling of apathy had grown to one of downright repugnance and the Legislature of that year refused to appropriate any funds to continue the National Guard. As a result, Governor John Sparks, by executive order, directed that the guard be mustered out of existence. Not long after the disbanding, serious labor trouble arose in Goldfield and the Governor was forced to call upon President Theodore Roosevelt for Federal intervention. The President refused the request at the time, but later an infantry regiment led by General Frederick Funston arrived on the scene to bring about order.

The State apparently realized that as a result of the Goldfield disturbance steps should be taken to prevent a repeat performance at some later date. Their answer to the problem did not lie with a reorganized National Guard, however, but in a newly-created State Police. It was not until 1912 that Nevada made any attempts at restoring a military unit, with the establishment of an infantry battallion of the National Guard in Reno. The years between 1912 and 1928 were barren ones, militarily speaking, but in the latter year the guard was reorganized and grew steadily, finally coming into its own during the recent war when it was ordered into active service in June of 1941 as an anti-aircraft battalion, with service on Okinawa during the final stages of the conflict.

From 1929 through June 30, 1946, the Federal Government bore the lion's share of Nevada's National Guard expense, contributing $492,546.25 as compared to the State's contribution of $88,000, a ratio of approximately 6½ to 1. Nevada military officials hope to reorganize the guard on a peace-time strength of an estimated one thousand officers and enlisted men.

In addition to his regular duties, the Adjutant General was appointed State Director of Selective Service in 1940, and in that capacity he was in charge of the registration of 53,207 men in the age groups between 18 and 64. Of course the armed services didn't utilize the services of everyone who was registered, but Nevada did send more than 16,858 persons to the various branches in World War II for one

of the highest per capita representations of any State. According to the Adjutant General's records, this State has always done all right by her country in time of stress. One thousand Nevadans went to the civil war, 500 were volunteers in the war with Spain, while 5,600 went from here to World War I.

For many years the Lieutenant Governor of the State was the ex officio adjutant general, an arrangement that was not too satisfactory. Later the Legislature amended the law and made the Secretary to the Governor the ex officio Adjutant General, and if this hadn't been repealed in 1929 this State's Adjutant General's office would have been supervised by women, inasmuch as the Secretaries to the Governors since 1935 have been on the distaff side. The 1929 law provided for the appointment to be made by the Governor but added a provision that the person so named could not receive an increase in salary if he held another State position. The present Adjutant General, who will have completed twenty years service in January of this year, served for nine years without additional compensation, but the Legislature then allowed him $1,600 a year. This salary is not one to attract a person to the job, but everything turned out all right when the Federal Government added $4,149.60 a year for his services as Director of Selective Service, which makes a total yearly salary of $5,749.60. If the office of Selective Service Director is abolished by the Federal Government, however, the Adjutant General will be back to his $1,600 a year pay which, with deductions, amounts to about $111.00 a month.

The Adjutant General, in his report to the Governor, is recommending adequate support of the State's Military Department, permanent quarters at the old State Armory in Carson City under plans approved by the State Planning Commission, and funds for a publication of a roster and report of Nevadans who participated in the war with Spain and World War I. Incidentally, one of the features of the Adjutant General's report is a compilation of Nevada casualty lists in the recent war. Details of expenditures for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$9,901.83	$5,899.52	$4,603.00	$2,281.52	$6,651.00
Salaries	$1,600.00	----------	$1,600.00	$1,600.00	$1,600.00
Travel	139.49	----------	84.60	89.45	118.40
General support	2,264.87	----------	637.88	465.02	714.79
Total	$4,004.36	$2,698.26	$2,322.48	$2,154.47	$2,433.19
Balance June 30	5,897.47	----------	2,280.52	----------	4,717.81
Reversion	----------	3,201.26	----------	127.05	

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NEVADA STATE PRISON

A report on the cost of confining Nevada lawbreakers at the State's Penitentiary, together with a plan for combining the dairy plant of that institution with those which are operated by the Orphans' Home and the State Hospital.

NEVADA STATE PRISON

The Nevada State Prison, oldest of the State's institutions, started out as a boarding house and resort, but at no time during its palmiest days did the establishment ever enjoy the patronage it does today—some eighty years later.

Old Abram Curry, bearded pioneer who is known as the "father" of Carson City, established the Warm Springs Resort two miles east of the capitol in the 1860's. Accommodations were considered luxurious for those days, and the clientele was transported to the hotel by fashionable horse-drawn street cars. Business thrived, yet Abe Curry, with an eye to additional revenue, secured a contract from the State to board and room its convicted criminals. From that unusual beginning Nevada's State Prison grew, shedding its resort atmosphere to assume the more somber aspects of an institution, and finally reaching the point where today the overcrowded conditions are both a source of worry and alarm to the supervising officials.

Before the November 1946 meeting of the Board of Pardons and Parole, the prison population had reached an all-time high of 334. Paroles and pardons reduced this total to 269, but at the rate of admissions, prison officials estimate that the population will near the 400-mark before the May meeting of the Parole Board.

Aware of the crowded conditions and anticipating an even greater increase, the 1941 Legislature appropriated $265,000 for the construction of a new cell block and addition to the prison. The outbreak of the war relegated this project to the future, although the Board of Prison Commissioners went ahead and approved the plans and specifications. Approximately $40,000 of this appropriation has been expended in preliminary work, but recent architect's estimates indicate that to complete the project today would cost an additional $250,000 because of the rising production costs since 1941. The prison itself can furnish the bulk of the labor and the stone for the construction, but materials are still not available.

Proper segregation of prison inmates is regarded by prison officials as being of prime importance, but this cannot be accomplished when there are more inmates than cells. At present there are two prisoners in each cell, a condition that is frowned upon by prison officials, who point out that single cells are the ideal arrangement, but add that for many reasons it would be more desirable to have four men to a cell than two. When the population was at its peak there were 27 inmates sleeping in the prison gymnasium, while the prison farm, where prisoners are "on their own" and virtually unguarded, is housing a record 27 men.

In addition to the supplemental appropriation for the cell block construction, the Warden recommends an increased appropriation for the operation of the institution to take care of projected pay raises for the guards. Guards at the institution work six days a week, sometimes as long as fifteen hours at a stretch. Ten minutes is provided for lunch. The prison guards were not covered in the salary increases

granted some State employees by the 1945 Legislature, and the Warden has formulated a graduated scale, commencing with a probationary period of six months, which will bring the maximum salary scale for guards to $190 a month. The guards receive a flat $150 a month now plus food and quarters. He has also recommended that provision be made for the hiring of three additional guards, which would enable him to effect an eight-hour day for all guards. Under prison regulations, half the crew of guards has to remain on duty every other night.

Despite the record number of inmates, idleness is not prevalent because the prison offers a variety of jobs. All of Nevada's license plates are manufactured at a well-equipped plant in the prison yard, employing all prison personnel. The State provides the steel and the paint, and between 30 and 40 prisoners comprise the crew in the license plate factory. Work on the following year's plates usually commences early in July and is completed in about eight weeks, at a cost estimated to be the lowest per plate of any State in the Union. Other inmates are kept busy in the kitchen, hospital, laundry, tailor shop, carpenter and machine shop, and on the grounds and lawns.

Another project that provides work for the prison inmates is a sack repairing program, undertaken by the prison in 1943. At that time Nevada farmers found themselves faced with a shortage of sacks needed to get their crops to market, so the Legislature appropriated $1,000 for the purchase of equipment for the cleaning and repairing of sacks that might be taken to the prison by the farmers. The prison has handled a surprisingly large number of sacks, 60,000 in the peak year of 1944. The program is beginning to fall off, however, as new sacks become available to the farmer.

The Warden is authorized by the law to charge the farmers enough to pay the costs of operation. Receipts to the State from this source amounted to $555 in 1944, $296 in 1945, and $185 in 1946. In addition, the prisoners working in the sack plant received a small sum which was placed to their credit on the prison books and will be made available to them upon their discharge or parole.

A prison store, selling a variety of articles made by the inmates, has been operated successfully for the past several years. The prisoner receives 90 percent of the proceeds from the sale of his product, while the remaining 10 percent goes into a fund which provides the inmates with musical equipment and aids in carrying on their sports programs. Among the most popular articles sold at the store are rawhide and leather goods, costume jewelry, sweaters, and rugs. The rawhide work draws buyers from all over the West, and the purchases are made directly at the store because Federal laws forbid interstate shipment of goods or products manufactured by prison labor.

Every encouragement is given to a well-balanced sports program for the inmates, with baseball and boxing holding the spotlight. The prison baseball team has annexed the championship of the Sagebrush League for two consecutive years, and will gain permanent possession of the trophy if it duplicates this year. Last year marked the first time in many years that the prison team played outside of the walls. The prison nine journeyed to Carson City where they defeated the town team of the capitol city.

The spiritual needs of the prisoners are taken care of by four ministers from Carson City, representing Catholic and Protestant churches. Services are held regularly each week, and $520 a year is allowed the clergymen.

Approximately 90% of all meat, in addition to milk and produce, for the prison is provided by the prison farm, an adjunct of the institution that was established thirty years ago. The Warden estimates that $20,000 will be required to rehabilitate the farm machinery and purchase needed cattle. Last year the farm had one of its biggest potato crops in many years, yielding sixty tons. There are 165 head of cattle and 65 hogs at the farm. Officials are hopeful of eventually building up a good strain of Herefords.

The prison boasts of a modern though small hospital, equipped to handle almost anything but an epidemic. It is estimated that about 3% of the prison population is in the hospital all the time, which means that between six and seven men are under treatment. Major operations are performed in the hospital by the Prison Physician, who works on a part-time basis and is paid by the State. Under the new construction plans the hospital will be moved to the third floor and the present hospital site will be converted into quarters for additional guards.

Nevada pioneered in the use of lethal gas as a method of executing those sentenced to death following their conviction for murder in the first degree. The first execution took place in February of 1924 when Gee Jon, a Chinese, paid with his life for the slaying of another member of his race in a tong dispute. A new execution chamber was constructed some years later and the method of releasing the gas changed. The new plans call for the erection of the gas chamber on the top of the building instead of at its present location in the prison yard.

Indicating that Nevadans as a whole are pretty well-behaved citizens, out of the 269 inmates of the prison on November 20, 1946, only 12 were listed as natives of this State. Larceny leads the list of offenses, with 71, while forgery is a close second with 61. First offenders total 171, while the remaining 98 have been in, out and in again more than one time.

Men between the ages of 20 and 25 comprise the largest single age group in the prison, accounting for 67. In second place are men between the ages of 30 and 35, followed by those in the 36–40 age group. Fourteen are listed in the 18–19 age group, while two inmates are more than seventy years old.

Because of the need for dairy improvements at the Prison, Orphans' Home and State Hospital, suggestion has been made that the funds necessary to take care of the needs at the three institutions be used to provide a large and modern dairy at the State Prison. Under this plan, the prison would provide milk for all three institutions. The cost of improving the prison dairy to meet all needs for State institutions is estimated by the Division of Public Health Engineering of the State Department of Health at about $32,000.

The health engineers, however, and the prison authorities believe the prison dairy should not attempt to provide milk and dairy products for all three institutions, but should provide milk only for the prison

and the Orphans' Home. Such a program would cost $25,700 if sufficient milk cows were purchased to handle the increased needs of both institutions. If the Orphans' Home herd were transferred to the prison, the cost would be about $3,600 less. The $25,000 figure includes $6,000 for the construction of living quarters at the prison farm for additional guards and milk plant foreman. It includes all necessary equipment to install a complete pasteurization plant at the prison farm. The public health engineers estimate that the improvements at the State Hospital could cost about $15,000.

Objections by the prison to handle milk for the State Hospital is because of the fear that more workers at the prison farm would mean more escapes by prisoners; transportation of the milk would prove a problem; the prison farm has adequate pasture for from 60 to 70 cows, and any large addition would necessitate buying feed and developing new pasture.

The prison staff runs around 30 persons, the June and October 1946 pay rolls indicate. The Warden heads the list at a salary of $300 a month. The captain of the guard receives $250, lieutenant and sergeant of the guard $200 each. The prison clerk receives $225 after 14 years of service at the institution, with the purchasing agent receiving the same amount.

Costs of maintaining the prison have mounted during the last five years, expenditures for the fiscal year of 1946 being reported at $157,515 as compared with $130,913. The increases were largely because of increase in salaries or increased personnel, and increases for general support. The salary item accounted for $43,000 in 1942, $53,000 in 1944 and 1945, and $56,000 in 1946. General support cost $75,000 in 1942, $63,000 in 1944, $58,000 in 1945, and $80,000 in 1946. Money remaining in the general support fund, $69,516, will not be sufficient to carry the prison through until the end of the 1947 fiscal year on June 30.

Details of expenditures for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Available for expenditure	$223,285.73	$99,344.24	$244,817.51	$128,451.52	$292,802.20
Disbursements—					
Salaries	$43,728.61	----------	$53,137.23	$53,148.80	$56,497.87
Travel	63.50	----------	----------	130.40	171.89
General support	75,088.15	----------	63,045.20	58,126.72	80,355.65
Medical, dental	624.35	----------	721.06	1,192.15	2,755.56
Equipment, etc.	6,079.13	----------	9,393.01	4,457.38	12,570.08
Transportation	4,191.61	$3,037.00	2,739.86	3,445.83	1,635.00
Death watch	1,138.57	1,120.15	1,352.72	435.36	3,529.70
Total	$130,913.92	$97,002.27	$130,389.08	$120,936.64	$157,515.75
Balance June 30	92,371.81	----------	114,428.43	----------	135,286.45
Reversion	----------	2,341.97	----------	7,514.88	

SACK PATCHING PROJECT

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	----------	----------	$327.54	$20.52	$62.90
Appropriation	----------	$1,000.00	555.49	296.96	185.79
Receipts	----------	----------	----------	----------	----------
Total	----------	$1,000.00	$883.03	$317.48	$248.69
Expenditures	----------	672.46	862.51	254.58	208.17
Balance June 30	----------	327.54	20.52	62.90	40.52

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NEVADA STATE HOSPITAL

A report on the cost of operating the State Institution that takes care of Nevada's insane, and also some information on the result of the recommendations made by the last Session of the Legislature.

NEVADA STATE HOSPITAL

Multiply by about 400 the difficulties of the average household in securing food and other supplies during the acute shortages of last summer and late fall and you get an idea of the problems facing the Nevada State Hospital for Mental Diseases in recent months. It was just as hard for the hospital to get sufficient meat, soap, sugar, and other items as it was for the housewife and perhaps more so, because the hospital needs so much of it.

The Nevada State Hospital for Mental Diseases was opened in 1882 and has operated continuously since that time. It is operated as a State institution, but patients with relatives able to bear a share of the cost of maintaining them there are required to pay a monthly fee. The State pays the costs of caring for indigents. There are a number of pay patients at the institution, more in evidence than for many years, mainly because of the efforts of the Superintendent to increase collections from those able to pay. As an example, receipts from pay patients in the fiscal year ending June 30, 1942, were a little under $1,800; in the fiscal year ending June 30, 1946, they were a little under $12,000.

Fortunately, the 1945 Session of the Legislature increased the appropriation for the biennium of 1946–1947 from $265,920 in 1944–1945 to $385,509, but it wasn't because the Legislature had foresight enough to realize that prices of all foodstuffs and supplies and labor would increase. It was because the 1945 Legislature, listening to numerous complaints about the conduct of the hospital and the care of the patients, increased the appropriation to take care of the needs as shown at that time. The needs turned out to be somewhat different.

Total costs of operating the hospital were $106,868 in the fiscal year ending June 30, 1942. The next year they dropped to $99,968, but in the fiscal year of 1944 went to $122,470. In 1945, costs were $140,021 which was the year the Legislature decided more funds should be made available to the hospital for better care and food for patients. The 1945 Legislature provided $6,000 additional for the hospital to complete the fiscal year ending June 30, 1945, and appropriated more than $385,000 for the next two years, of which $179,876 was spent in 1946.

The Legislature, after conducting two investigations of the hospital and calling in a mental hospital expert from California, decided it was tired of the complaints about the hospital and hoped, once and for all, to provide sufficient funds to eliminate further objections. In addition, the Legislature changed the personnel of the governing board of the hospital from a board composed of the Governor, State Controller, and State Treasurer, to a nonpartisan board consisting of two physicians, two other persons and the Governor, who is chairman and who appoints the other members.

In addition to the increased funds for general support, the Legislature provided money for the construction of more buildings at the hospital to relieve the congestion and permit segregation of patients

to a limited degree. But this program also ran up against the post-war shortages of material and labor and what had been considered by the Legislature as an urgent need will be delayed, probably, for some time.

It is unfortunate that it is impossible to determine if the 1945 Legislature's action was really adequate under normal conditions. Because of the unusual post-war conditions, there is no way of determining if the new program would accomplish what the Legislature set out to accomplish.

Members of the 1945 Legislature who are members of the 1947 Legislature will recall that definite directives were included in the law appropriating funds for the hospital and certain recommendations were made in the reports of the Senate and Assembly committees as well as the California mental hospital investigator.

The 1945 law requires the Superintendent of the State Hospital to perform neurological and psychiatric examinations at the State Prison, Orphans' Home, and Industrial School when requested by the superintendents of these institutions. Only the prison warden had requested such examinations at the time this report was written.

The 1945 law requires the hospital superintendent to have standard medical histories kept up to date on all patients, and the law requires that he shall administer the accepted and appropriate treatment to all patients under his care.

The present superintendent of the hospital reports that sufficient personnel was not provided to carry out the program. Current histories are kept up to date, he reports, but histories of patients accepted in former years are being brought up to date only when the office staff has time to get at them.

The 1945 law provided for an assistant superintendent at a salary not in excess of $4,200 a year. He shall perform such other duties as may be delegated to him by the superintendent, the law provides, and shall act as purchasing agent.

The assistant superintendent has been employed at a salary of $4,200 a year and "business and operational functions" have been assigned to him, the superintendent says, in addition to his duties as purchasing agent. These duties of a "business and operational" nature are even more vague than they sound. Actually, the assistant superintendent has since his appointment been nothing more or less than the purchasing agent of the State Hospital and is, as someone described him, "the highest paid grocery clerk in the State."

The superintendent of the hospital undertakes to handle all of the affairs of the hospital, from the farm to the repairs of the heating plant, in addition to his duties of taking care of the patients. He states that the responsibility of all departments of the hospital are his and that he cannot delegate them to another person.

Most doctors are poor executives and the Legislature, in providing for an assistant superintendent, had in mind that the assistant superintendent would take care of the physical plant at the hospital with the doctor, who was designated in the law as a psychiatrist, devoting his entire time to the care of the patients. The Legislature, however, did not make definite its wishes in the statute. Nevada should follow the example of other States and definitely set forth, by amendment to

the hospital Act, what duties it wishes the superintendent to perform and what duties it wishes assigned to the assistant superintendent.

The Legislature appropriated $25,000 in addition to $16,393 for repairs and equipment contained in the general appropriation bill. The larger amount of the special $25,000 appropriation went for repairs to the heating plant. Other items included reroofing, plumbing, a new fire alarm system, ditch repairs, and replacement of a bathroom in a ward where the floor had collapsed.

Improvements to the heating plant included the installation of two low pressure boilers and a second-hand auxiliary vertical boiler as a standby plant. Two new high pressure boilers will be needed to complete the system if the present plant is maintained. The present high pressure boilers are in poor condition and frequently are out of order. The vertical boiler which cost about $3,000 is of little value. Although money was provided from the post-war fund for the construction of a central heating plant, no action is contemplated on that program by the board at the present time.

The Legislature provided also $25,000 to employ a dietician, hydrotherapy technician, clerk-stenographer and other additional labor and attendants. On June 30, 1946, only $3,366 of this amount had been spent. The law did not require the hospital superintendent to employ the dietician or technician. It merely said the money was available for their employment with the result a technician was hired for a short time only and a dietician not at all.

Members of the board said that the reason no dietician was hired was because the law did not require one. The superintendent said that the reason none was hired was because he could not find one to take the job.

The law says, the superintendent points out, that the appropriation is available for the employment "of a hydrotherapy technician," which he takes to mean that only one may be hired. He reports that two technicians are necessary, one a male, for the male patients, and the other a female for female patients. The $3,366 spent from the appropriation the first year went for the salary of a technician, a woman employed briefly at $125 a month and for additional attendants and clerical help.

The Senate investigating committee of 1945 recommended, among other things, that sufficient attendants be employed to insure proper care of the patients and to minimize fire hazards, and that the base salary of attendants be fixed at $100 monthly. The superintendent reports that in October 1946, the number of attendants was 28 to 30, of which six were employed at night, including night watchman. Total number of employees at the hospital in the fiscal year of 1946 averaged 47, or four more than were employed under the previous board and superintendent. There was an average daily patient enrollment of 326.83 in 1945, and 336.33 in the fiscal year of 1946. In 1942, there were 45 employees for 401 patients, 45 employees for 381 patients in 1943, and 39 employees for 328 patients in 1944. These latter figures were based on the number employed and the number of patients at the end of the year.

Attendants at the hospital this last fall were employed on a salary

scale of $88 as starting pay. The board, during the past year, increased this starting pay from $80, a ten percent increase. In addition to his $88 a month salary, the attendant receives his food and quarters.

The investigating committee also suggested that music, games, books, periodicals, etc., be provided for the diversion of patients when confined in wards. The superintendent reports that Reno civic groups are providing these diversions and that occupational therapy, supported by these same groups, is making progress. Numerous rugs and other handicraft are on display at the hospital showing the results of this work. In addition, the Catholic Welfare group has provided a fully-equipped beauty shop for the well-being of the women patients at the hospital.

The change from a so-called political board controlling the hospital to an equally so-called nonpartisan board will soon have been in effect for two years. It's a little difficult to evaluate the results. There is no question but that conditions at the hospital are much improved over two years ago; but two years ago, as bad as they were, conditions were better than two years previously. There is no question but that if the former board and the former superintendent had had funds at their disposal that were made available by the 1945 Legislature for the new board and the new superintendent, an equally noticeable improvement could have been made.

Where the dividing line comes in the conduct of an institution such as the State Hospital by a political board and a nonpartisan board is hard to determine. There doesn't seem to be much difference between a friend of a State officer, or member of a board composed of State officers, receiving a job at the hospital and a friend of a member of a nonpartisan board receiving the job.

There is this much to be said for a board composed of State officers. At least it is easy to get them together for meetings. Meetings with full attendance are difficult to secure from persons who have their own private businesses to look after whether they are members of the State Hospital Board or members of the State Welfare Board.

The larger part of the cost of operating the State Hospital is for food, clothing, and other supplies necessary for patients. In the fiscal year of 1942, close to $50,000 was spent for this purpose. These costs increased to $52,000 in 1943, $59,700 in 1944, $69,180 in 1945, and $73,500 in 1946. In 1947 the expense will be still higher because of the high cost of foodstuff and other supplies. A good example of rising prices is shown in the purchases of flour by the hospital. The hospital uses 60 sacks of flour a month. In June of 1946 the flour cost the hospital $249, but in the next month, July 1946, the flour cost $351. The same thing applies to many other commodities.

The average cost of foodstuffs alone in the first eight months of 1946 was $2,500 a month. In considering the amount spent for food, it must be remembered that the hospital has its own farm and supplies a large amount of garden stuff, dairy products, and meat from that source. This farm income, with figures reputedly based on market prices, was set at $23,477.32 in the fiscal year of 1946. The year previous, foodstuff was grown on the farm valued at $25,873. It was around $23,000 for each of the fiscal years 1943 and 1944, but only

$13,761 in 1942. Both the value of the farm produce and the cost of growing it, is difficult to determine. The hospital charged $26,172.86 as farm costs in 1946, but the value of the farm to the institution is not only in the vegetables, etc., grown but also in its occupational benefits. It gives the male patients something to do which is considered a vital part of any mental hospital treatment.

Salaries of employees of the hospital amounted to a little more than $42,000 in the fiscal year of 1942, advanced just $1,000 in 1943, and to $45,722 in 1944. In 1945 salaries paid employees amounted to $46,480, and in 1946 the cost was $63,653. These figures do not include the salary of the superintendent which in 1946 amounted to $5,083.26 as against $3,600 paid the superintendent on a part-time basis in each of the preceding years. The 1946 figure of $63,653 also does not include salaries amounting to $3,366 paid out of a special fund appropriated by the Legislature. Put them all together and the hospital paid out in salaries in the fiscal year of 1946 the sum of $72,103.35 as compared with $50,080.31 in 1945. This comparison is not made as a matter of criticism of the present board and superintendent. The Legislature appropriated the money to be spent and the comparison is made to show that the 1943 Legislature did not provide sufficient money for the 1945 fiscal year if the present outlay for salaries is justified, and there is no reason to believe it is not.

Travel expenses show a sharp increase during the last year, advancing from $825 in 1945 to $2,299 in 1946. Part of the reason is because of the unusually large number of cases coming from Clark County. The State Hospital provides transportation to the hospital from the various counties, and in recent months a trip and a half each week has been the average to and from Clark County. Not that Las Vegas provides more insanity than Reno or any other area in the State, but because there have been a large number of insane persons removed from trains or busses at that point and committed to the Nevada Hospital. These persons are from other States and going to other States but Nevada seems to be getting a great many of them. In the past, too, some travel expenses were charged to general expenses to make actual comparison difficult.

The 1945 Legislature provided for the employment of a psychiatrist as head of the hospital at a salary of $5,000 in addition to his food and quarters. Some members of that Session of the Legislature have expressed the belief that the amount paid the Superintendent is not high enough, that a competent man cannot be hired for $5,000 a year. However, the food item alone in this day of high prices is no small matter. In a statement made in October of 1945 before the Nebraska Public Health Nursing Association, Dr. A. E. Bennett, Nebraska psychiatrist of national reputation discussed at length the mental hygiene problem and expressed as his opinion, the following: "We must spend more money for trained personnel. Heads of our institutions must be qualified psychiatrists and should be paid not less than $5,000 a year. Accredited senior psychiatric assistants should receive at least $3,000. Otherwise we cannot expect to attract competent physicians. It is a very short-sighted policy, costly to the State, to hire men, as now, capable of giving only a custodial type of service to patients."

The quarters provided the superintendent, who has become a bridegroom since accepting the position in Nevada, have presented a problem. The superintendent's home at the hospital, a residence built many years ago, was destroyed by fire during 1946. Insurance on the property brought a little more than $10,000, a sum the hospital believed at first would be almost enough to provide a new home. Although the architect's plans for the new structure were drawn with that figure in mind, bids for the actual construction work were around $18,000. Only one bid was submitted. As a result, plans for the new residence were abandoned by the board because of lack of sufficient funds. In the meantime the superintendent and bride were provided other quarters at the hospital, an apartment consisting of a bedroom, living room, and kitchenette in quarters originally planned for cadet nurses. As this is written, plans were under way to rent a home in Reno for the superintendent.

The Hospital Board, during 1946, secured from the State Board of Finance as required by law, approval of the construction of a new ward building at the hospital. Construction had not started when this was written in December 1946, but it appears that even though the work is started before the Session of the Legislature, it will be impossible to complete the building with funds provided by the Legislature because of increased costs of construction at this time. The lack of material and labor will also delay final completion of the project.

When the Legislature appropriated $200,000 for the new ward building and heating plant, it appropriated another $150,000 for a hospital and admitting ward. The hospital plan was the result of the investigation by the California psychiatrist and the recommendation was included in those of the Senate and Assembly investigating committees. However, the present superintendent says the hospital is not needed, that its construction is not warranted by the amount of service it could provide.

Recommendations and suggestions for improvements in the conduct of the hospital and for building and other facilities have doubtless been made in the biennial report of the State Hospital. One has to do with the condition of the dairy herd and the milk supply of the hospital.

The present herd is presently unable to supply the needs of the hospital for milk, even though the hospital has supplied only skim milk for use in cooking and for the patients. Milk has to be purchased to supplement the supply and one of the problems to be brought before the Legislature is what to do about the hospital dairy.

Investigation by this bureau indicates the need for considerable improvement in the dairy situation at the Children's Home at Carson City and as a result the Legislature should consider the possibility of concentrating dairy activities at the State Prison rather than maintain three dairies within 30 miles of each other. If it is necessary to expend a considerable sum of money to rehabilitate the State Hospital herd and facilities, it would seem wiser to spend that money to enlarge the prison plant and have that institution supply the needs of the Children's Home and State Hospital. Data has been secured on the probable cost of bringing the hospital and children's home up to the level required by the State of private dairies and also the cost of enlarging

the prison plant. The prison already has sufficient milking barn space to care for a herd large enough to handle the other institutions. It would need a processing plant (needed also at the other institutions) and other facilities to enable it to supply both milk and butter for the institutions.

The pasture land used at the State Hospital could be turned over to meat animals and thus provide the hospital with more of its own beef or other meat. The occupational value of the dairy herd is more than outweighted by lack of sanitation involved in the use of patients of the hospital as dairy workers.

During July of 1945, this bureau had a number of pictures taken at the State Hospital showing the condition in several of the buildings at the institution. In the late fall of 1946 the photographer again took pictures of the same places, the idea being to show improvements made during the last year at the hospital. It's a "before and after" proposition. In addition, pictures were taken of the hospital cemetery, one of the real eye-sores of the institution. However, the hospital board has selected a new cemetery site and has plans to keep it in such a condition that it cannot be referred to as "deplorable" as is the present cemetery. These pictures are available in the offices of this bureau.

In addition, the Bureau has secured a statement from a registered nurse, reputedly experienced in the conduct of mental hospitals in various parts of the country who was employed at the Nevada Hospital for a time during the early summer of 1946. Some of her comments are enlightening and may be secured at the bureau office.

Following is a report on the income and expenditures for the last five years at the State Hospital:

	Fiscal Years				
	1942	1943	1944	1945	1946
Receipts—					
Balance July 1		$97,981.44		$137,910.24	
Appropriations	$204,500.00	4,000.00	$259,920.00	6,000.00	$385,509.00
Pay patients	1,789.98	1,885.67	3,700.08	3,859.27	11,948.61
Contingent	349.95	631.09	410.97	1,011.05	5,020.02
Total	$206,639.93	$104,498.20	$264,031.05	$148,780.56	$402,477.63
Disbursements—					
Pay patients	$1,789.98	$1,885.67	$3,700.08	$3,859.27	$11,948.61
Hospital support	106,868.51	99,968.92	122,420.73	140,021.90	179,876.69
Total	$108,658.49	$101,854.59	$126,120.81	$143,881.17	$191,825.30
Balance June 30	97,981.44		137,910.24		210,652.33
Reversion		2,643.61		4,899.39	
Hospital expenses—					
Superintendent's salary	$3,600.00	$3,600.00	$3,600.00	$3,600.00	$5,083.26
Employees salary	42,094.36	43,096.69	45,722.14	46,480.31	63,653.82
Dietician, etc.					3,366.27
General support	49,975.08	52,215.71	59,737.53	69,183.00	73,522.83
Travel	1,060.75	437.04	1,174.40	825.60	2,299.74
Office supplies	407.12	192.88	338.20	461.45	732.53
Repairs, equipment			7,582.84	17,467.16	8,889.61
Improvements			3,473.33	1,526.67	
Dental	231.20	426.60	522.29	477.71	144.12
Heating plant, etc.	9,500.00				
Buildng and repairs					22,184.51
Total	$106,868.51	$99,968.92	$122,470.23	$140,021.90	$179,876.69
Farm produce value	$13,761.07	$23,359.98	$23,339.68	$25,373.44	$23,447.32
Farm costs	6,878.07	11,612.24	17,540.17	21,400.00	26,172.86
No. of employees	45	45	39	43	47
No. of patients	401	381	328	326	336

SCHOOL OF INDUSTRY

A report on the operation of the institution which takes care of delinquent boys and provides them with training to permit them to take their place in society.

SCHOOL OF INDUSTRY

Located in Elko County and far removed from other State institutions, the Nevada School of Industry probably keeps out of the public mind more than any other State-financed agency.

It is supervised by a Board of Governors, consisting of the Governor and four members all of whom live in Elko County. Six persons are employed on the staff of the school, a superintendent, two male instructors in vocational education, a matron, cook, and registered nurse. The services of physicians in Elko are acquired as needed.

In November of last year, there were 17 boys at the school while two girls, sent to the school from Nevada towns, are being taken care of in a correctional institution in Utah. Nevada sends its girls to the Utah institution because of lack of suitable facilities at the Elko institution. It costs two dollars a day to maintain a girl at the Ogden school.

While the school of industry was created to provide a place for delinquent boys, it operates to rehabilitate them rather than punish them. The results have been good, in most instances, and many former students at the school have been able to take up adult life fortified by the training they received at Elko.

During the war, the school provided many soldiers and sailors, some of whom gave their lives for their country. In some instances, boys returned to the school for a "visit" after their discharge because they had no other home to go to. The school also sent several of its students to the shipyards and other war plants where the welding trade taught them at Elko, provided them with well-paying jobs.

The students work on the farm at the school throughout the day and at night attend school maintained in the main building. Shops are provided for vocational training with two instructors on hand.

The institution raises a great part of its food supply and unlike most other Nevada institutions which feed and clothe inmates, expects to have sufficient funds for such purposes to carry it through the fiscal year. One reason is because the school has raised a good crop of hogs, the proceeds from the sale of which will supplement funds appropriated for food.

To provide part of the feed for the hogs raised at the school, regular collections of garbage are made in the city of Elko.

During the summer months, the superintendent of the school lays great stress in keeping the boys busy with the raising of food for the winter months. Trips are made into adjoining States where fruit may be picked cheaply and brought to Elko where it is canned.

During the labor shortage on many northern Nevada farms, some of the boys were permitted to work on farms and ranches to relieve the situation. Some have accumulated sizable bank accounts by such work which will aid them considerably when they are released.

It cost a little over $26,000 to operate the school during the fiscal year of 1946, an increase caused by additional appropriation by the Legislature for the salary of the Superintendent which is now $3,600

a year. Expenditures for supplies and equipment were also increased. In 1942, it cost $20,000 to run the institution, about the same in 1943, $21,000 in 1944, and $23,000 in 1945. All these figures include the cost of the care of the girls in the Utah institution which was $1,000 last year and $1,200 in 1945.

Travel expenses were $1,400 in 1946. The superintendent is required to go to the various towns of the State to pick up boys committed to the institution.

Salaries paid by the school are rather low, making it somewhat difficult to retain help.

Details of expenditures for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$40,000.00	$20,595.99	$41,871.20	$24,071.87	$46,754.80
Disbursements—					
Superintendent's salary	$2,400.00	$2,400.00	$2,400.00	$2,400.00	$3,600.00
Employees salary	5,972.15	7,205.44	6,613.29	8,234.60	8,380.00
Travel	1,363.60	949.88	1,228.68	1,192.30	1,465.02
Girls' care	775.95	866.24	1,587.05	1,218.76	1,094.06
Medical care	372.45	373.13	502.35	451.43	548.50
Supplies, equipment	9,480.11	8,704.38	8,672.82	10,212.35	11,811.01
Total	$20,364.26	$20,499.07	$21,004.19	$23,709.44	$26,898.59
Balance June 30	19,635.74		20,867.01		19,856.21
Reversion		96.83		362.43	

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NEVADA STATE ORPHANS' HOME

A report on the cost to the State and counties for care and education of children of the State who have lost one or both of their parents and who are forced to rely upon the State for home life.

NEVADA STATE ORPHANS' HOME

Not so many years ago States looked upon their orphan asylums as a convenient dumping ground for unfortunate children who, through no fault of their own, found themselves without parental care and protection. The children were uniformed like convicts, they marched chain-fashion to their meals, and strict silence was enforced at the table. Today, thanks to advancements made in sociological studies and increased understanding, the picture is brighter. In Nevada, for example, the State Orphans' Home has actually become a home rather than an institution. The children live normal lives, attend public schools in Carson, take part in social activities and, in short, assume places in society that had hitherto been denied them.

Created in 1869, the Orphans' Home took its first child in October of 1870. Since that time 1,469 children have been enrolled. Children are admitted and released only by a district court order. Under the law a girl may stay at the home until she is eighteen and a boy until he is sixteen. If they have not finished high school by that time, they are encouraged to stay until they do complete their studies. The State assumes the expense for full orphans, while the counties pay a portion of the cost of caring for children other than orphans who are admitted from their own county. Oddly enough, of the fifty-four children (in December 1946) at the home, ranging in ages from three to seventeen, only four are full orphans, while the remainder have one or both parents. Included in the total of fifty-four are members of sixteen families, with only five children who do not have brothers or sisters with them.

The 1943 Legislature placed the administration of the Orphans' Home under the control of the State Board of Relief, Work Planning and Pension Control. Before that time the affairs were directed by a board composed of the State Treasurer, Superintendent of Public Instruction, and the Surveyor General. The change made everyone happy, particularly the members of the old board.

The superintendent and his wife, who acts as matron, have the biggest "family" in the State, and they try to operate the home on a family basis. The regimentation that is so much a part of any institution is at a minimum at the home under a policy which decrees that the children are individuals rather than numbers. There are chores to be done, however, and this is accomplished by setting up five work groups composed of children between the ages of eight right up through high school seniors. Over a five-week period these groups rotate on working in the kitchen, dining room, laundry, and dormitories.

Recreation is provided in the form of games, horseback riding, picnics, hikes, and two motion pictures a week. A well-stocked library of more than 1,200 volumes provides for the children's reading needs. Henry Wood, a Mason Valley rancher, bequeathed his entire estate to the State of Nevada, with the money to be used to provide a full

Christmas for children at the home. The interest from this fund ($22,000) amounts to approximately $1,000 a year, which provides the children with a real Christmas. A yuletide party is a highlight of the year's activities and there are no empty stockings. Various individuals and civic organizations donate both money and equipment to the home each year, the gifts ranging from playground apparatus to the attractive masculine drapes and matching bedspreads in the boys' dormitory.

The present home was constructed soon after the turn of the century and is beginning to show its age. Immediate needs include new flooring, and cleaning and redecorating in most of the rooms. The main dining hall should have an acoustical ceiling to reduce the meal-time din to riot proportions, while some steps should be taken to enlarge the dormitories.

The home has built up its own dairy herd and also produces its own beef, pork, chickens, and butter. Officials at the home expressed the hope that if the State ever decides to build a new home that it be constructed along ranch-type lines, in keeping with the western environment, and perhaps with a name instead of a label, such as "Happy Valley Home for Children."

Like every private home, costs of food and clothing have mounted within the past few years far and above any amount the Legislature believed would ever be needed. For several years the institution took care of its children on a $60,000 appropriation every two years. The sum provided for 1944 and 1945 was far from enough and the 1945 Legislature had to appropriate sufficient to bring the total to almost $72,000. The appropriation for the fiscal years of 1946 and 1947 was almost $90,000 of which $48,839 was expended in the 1946 fiscal year leaving $42,933 for 1947.

The State appropriates the full amount for the support of the home but the counties are required to contribute to the support of the children, a sum that runs around $12,000 a year. The directing board charges the counties $22 per month per child for those coming under the provisions of the law.

None of this county money goes to the support of the institution, the law providing that it be placed in the General Fund of the State.

It cost more than $52,000 to maintain the institution during the fiscal year of 1946, the figure including the cost of tuition for the children ($3,750 a year) in the Carson City schools. Funds are provided for tuition by a separate appropriation. In 1942, it cost $30,451 to maintain the home.

General support of the home, which includes the cost of food and clothing, mounted from $14,271.38 in 1942 to $23,764.86 in 1946. The home's grocery bill ordinarily runs between $5,000 and $6,000 a year but in 1946 it went up with the high cost of living to $8,222. A similar increase is certain for 1947. Salaries have likewise mounted in the last five years, going from $11,000 in 1942 to almost $20,000 in 1946.

Salaries range from $250 a month for the Superintendent and $166.66 for his wife as executive housekeeper, down to $75 a month for the seamstress. None of the employees under the Superintendent and his wife receives more than $150, according to the October 1946 pay roll.

One employee receives $150 a month, two receive $130, three receive $100, and the balance of the seventeen on the October pay roll receive under $100.

Additional funds will be needed during the next two years not only for general support but for rehabilitation of the property. One of the needs is a new dairy barn and equipment so that milk can be supplied to the children that is on a par with the requirements for milk served to children in private homes. It appears that by improving the prison dairy farm, that institution can handle the requirements of the Orphans' Home without difficulty and at less expense than would be necessary if the Orphans' Home dairy is rehabilitated.

Expenditures during its last five years follow:

	Fiscal Years				
Receipts—	1942	1943	1944	1945	1946
State appropriation	$60,000.00	----------	$60,000.00	$11,990.00	$89,888.00
Appropriation balance	----------	$33,607.14	----------	29,420.59	
Miscellaneous receipts	308.80	248.02	598.18	1,756.18	1,884.50
Tuition appropriation and balance	7,500.00	3,750.00	7,500.00	3,750.00	7,500.00
Total	$67,808.80	$37,605.16	$68,098.18	$46,916.77	$99,272.50
Expenditures	30,451.66	37,239.86	34,927.59	46,916.77	52,589.45
Balance	$37,357.14	----------	$33,170.59	----------	$46,683.05
Reversion	----------	365.30			
Disbursements—					
Tuition	$3,750.00	$3,750.00	$3,750.00	$3,750.00	$3,750.00
Salaries	11,631.00	12,234.90	11,154.59	15,362.21	19,573.67
Travel	239.95	102.58	379.70	220.30	488.23
Office	46.70	52.25	52.89	47.11	65.57
General repairs	375.77	1,186.52	990.72	2,089.28	3,303.41
Equipment	136.86	1,411.67	339.76	2,013.24	1,643.71
General support	14,271.38	18,501.94	17,259.93	23,434.63	23,764.86
Total	$30,451.66	$37,239.86	$33,927.59	$46,916.77	$52,589.45
County contribution	10,429.98	10,844.50	11,975.85	12,641.73	12,469.42
Net cost to State	$20,021.68	$26,395.36	$21,951.74	$34,275.04	$40,120.03
No. of employees	11	11	11	14	16
No. of children	46	41	47	48	51

HENRY WOOD FUND

	Fiscal Years				
	1942	1943	1944	1945	1946
Principal	$22,861.17	$22,861.17	$22,861.17	$22,891.17	$22,673.12
Interest and dividends	$1,393.35	$1,515.60	$1,496.90	$1,500.50	$1,535.86
Christmas Fund	901.95	1,007.29	1,000.00	988.90	974.97
Other expenses	14.05	13.51	13.25	13.05	13.59
Total	$916.00	$1,020.80	$1,013.25	$1,001.95	$988.56
Balance	477.35	494.80	483.65	497.93	547.30

SUPERINTENDENT OF PUBLIC INSTRUCTION

A report on the numerous phases of the office that administers the State's educational program together with details as to the cost of State participation in school work and a report on the vocational education program of the department and its program that helps Nevada's handicapped to become self-supporting.

SUPERINTENDENT OF PUBLIC INSTRUCTION

Acting as a sort of super principal of Nevada's schools, the State Superintendent of Public Instruction has a full-time job in the wide field of education. The present Superintendent actually had a head start in familiarizing herself with the complex duties of the office for her late father occupied the position from 1910–1918. Educational problems have increased since that time, but the fundamentals of providing sound touching for Nevada boys and girls remain the same.

The State school head carries out the policies laid down by the State Board of Education, but actually it is she who has a leading part in formulating those policies in the first place. The State Board, composed of five members elected to four-year terms from the various districts in the State, is charged with the responsibility of certifying teachers and acting in an over-all supervisory capacity to decide the problems arising in the educational field. In addition, the State Board members, along with four other persons appointed by the Governor, comprise the State Textbook Commission, which decides what books are to be used in the schools of Nevada.

One of the busiest of Nevada's State officials, the school head apportions funds for the various schools, conducts teachers' institutes, keeps a close check on the educational standards maintained by the schools, and serves on numerous advisory boards. In addition to her duties with the State Board of Education and the Textbook Commission, she is Executive Officer of the State Board for Vocational Education, and Executive Secretary for the Public School Teachers Retirement Salary Fund Board.

It is her duty to see that school laws are enforced, that courses of prescribed study are followed, and that Nevada teachers have proper certification. She appoints vacancies on school boards and as a sort of extra-curricular activity maintains a Teacher Placement Bureau as a service to school boards.

The actual supervision of Nevada's five school districts falls to the Deputy Superintendents who are selected by the State Board of Education. These deputies are in reality educational trouble shooters who confer with school boards, see that budgets are correctly prepared, maintain a close relationship with the teachers, meet with county officials, check teachers' certificates, see that proper textbooks are being used, and advise schools of improved educational methods. In recent years the work of the deputies has been broadened to include active participation in the sponsorship of campaigns aimed at promoting traffic safety and student health measures.

One of the biggest departments under the State Superintendent is that of Vocational Education, which embraces vocational agriculture, home economics, trade and industrial education, and a veterans training program. Each division has a supervisor appointed by the Superintendent. One of the more important projects of the Vocational Education Department is its sponsorship of the Future Farmers of

America, a group of Nevada farm boys and girls who hold a State meeting each year in Reno where agricultural exhibits are held and cattle are judged by the youthful farmers. Also under the Vocational Education Department is the vocational rehabilitation program which has accomplished great things in creating a useful place in society for the disabled and handicapped.

The State school head has had two other functions placed under her control: the administration of the State hot lunch project for schools, and the veterans on-the-job-training program. On her own initiative the Superintendent has hired a veteran who scouts the surplus property field for valuable equipment that can be used in Nevada schools. At work only a short time, the "scout" made his reconnaissance pay off in the form of farm engines and a wide assortment of valuable tools which will be allocated to schools in agricultural sections.

One of the most important duties of the State Superintendent is apportionment of State funds to the various schools of the State. These funds, which amounted to a total of $494,967 in 1946, are distributed on a formula involving the daily attendance, the number of teachers based on one teacher per 20 pupils, and other considerations.

The State Distributive School Fund, from which these payments are made, comes from numerous sources. First of all, there is the State tax, currently 19 cents, which returned $461,930.38 in 1946. Interest on land contracts, resulting from the sale of State lands, amounting to $11,406.22, are included and interest from the bonds in the Permanent School Fund accounts for the balance except for the Library Fund, $26,702 and a tiny miscellaneous remittance. All in all, and including the balance in the fund from the previous year, the Distributive School Fund receipts were $916,817.10 for the fiscal year of 1946 as compared with $599,046.69 in 1942.

In addition to aid for schools, the Distributive School Funds pay the cost of the teachers institute, amounting to less than $1,000 and the expenses of the Textbook Commission, which in 1946 were $361. Salaries of District Deputies, their travel and office expenses, amounting to a little over $24,000 in 1946 are also paid from the fund which pays the travel expenses of the State Board of Education, $267 in 1946, and the research expenditures amounting to $1,144. Expenditures for 1946 from the fund amounted to $521,750.67. This compared with total expenditures from the fund in 1942 of $488,561.35.

The Permanent School Fund, interest from which goes into the Distributive School Fund, is as the name implies, a permanent fund. Money that goes into it remains there and only the interest is available for expenditure. On June 30, 1946, this fund amounted to $3,401,-920.43. Throughout the past years, the main source of revenue of the Perament Fund was the sale of State lands, the Constitution providing that this money must be set up as a fund for school purposes. The interest on deferred land contract payments goes directly to the State Distributive Fund, payments on contracts to the Permanent Fund. The income last year from land contract payments was around $33,575 as compared with $45,825 in 1945, and $23,325 in 1942. Eventually, the State will dispose of all its lands, unless the Government provides more from the public domain, and this source of revenue will

dry up. The fees from the Surveyor General's Office, $19.20 in 1946, go into the fund and all justice and district court fines. These amounted to $23,953.10 in 1946. Escheated estates, meaning those estates which go to the State when no heirs are found, make up the balance. These were $8,380.89 in 1946. Twelve thousand dollars was the largest amount received from escheated estates in the last five years. The Permanent Fund received $65,928.66 in 1946. As bonds held in the fund are redeemed, these receipts are also listed as income, although that is nothing more or less than a bookkeeping transaction. As often as cash is available, either from the redemption of bonds or from the usual sources of income, investments are made in other bonds as they are offered. Value of the bonds in this fund increased a little less than $400,000 in the last five years.

State aid in the school program is not confined to the tax levied for school purposes. In addition, for the fiscal years of 1947 and 1948 the Legislature appropriated $34,580 for expenses of the office of Superintendent of Public Instruction and for supervision.

This special appropriation goes for administration and supervision and is expended by the Carson City offices of the Superintendent of Public Instruction. Total administration costs amounted to $12,493.79 in 1946 as compared with a little more than $10,000 in 1945. The increase was largely because of the increase in the salary of the State Superintendent and for her office staff. For supervision, the Department of Education costs around $3,500 a year including salary, travel, and office expense of the Deputy Superintendent.

Teachers of Nevada have two funds of their own to which they contribute and to which, in one instance, the State contributes. One of these is the Teachers' Certification fund which aims at collecting sufficient money from the teachers to pay the cost of certification. The income, amounting to $1,814.50 plus a balance from the preceding year of $266.67, or $2,081.17, was a little more than enough in 1946 to meet expenditures of $1,959.28. These expenditures are for salaries of a clerk and minor office expenses necessary for the certification program.

The other fund, and the largest, is the Teachers' Permanent Fund which provides the pensions for teachers after they retire. This program, which is developing with the years, shows payments of pensions amounting, in 1940, to $39,409.40 as compared with $28,307.85 in 1942. There are some $555,000 worth of bonds in the fund at the present time.

This money comes from State support in the form of a 2½ cent tax at present, amounting to $57,266.60 in 1946 and from assessments made against the teachers themselves amounting to $12,155.33. In addition, annuity payments by teachers amounted to $49,721.94. Interest on bonds from the fund amounted to $12,500. Altogether, including bond redemptions and miscellaneous receipts, the Pension Fund income for 1946 was $212,656.33 with expenditures of $164,917.75, including the purchase of more than $78,000 worth of bonds and the refund of payments made by teachers who have withdrawn from the program.

The Vocational Education program, which comes under the jurisdiction of the State Superintendent, is a well-financed affair, participated

in by the Federal Government, State and local school districts. During the war, Federal participtation was concentrated on the Government program to train workers for war industries. The program falls into three divisions, agricultural education, trade and industrial and home economics. Some of the high schools participate in only one phase, others taking in more fields.

Costs of the program run around $100,000 a year. In 1946, the sum of $94,438.46 was spent for Vocational Education. Local support amounted to $33,999.98, with the State providing $12,691.61 and the Federal Government $47,746.87.

Federal Vocational Education funds are handled by the State Department with administrative costs divided almost on an even basis by the State and Government. The State provides for equipment. The larger part of the fund goes for subsidies to the schools taking part. In 1946, subsidies paid to the various schools amounted to more than $40,000, with the Federal Government providing $38,000 and the State $2,400.

Industrial Rehabilitation is still another program, operating on both State and Federal funds. This program takes the disabled civilian and attempts to provide training so that he will be self-supporting. It costs very little, as far as the State is concerned, but results obtained are tremendous.

For Industrial Rehabilitation, the Federal Government matches funds put up by the State for rehabilitation work and, in addition, pays the costs of administration. In 1946, total expenditures were $10,255.15. Actual rehabilitation training cost $5,462.97 of which the State contributed $2,731.49. The balance went for administration, including $3,564.96 for salaries, $1,150.12 for travel, and $77.10 for supplies, all of which was paid by the Federal Government.

In addition to this rehabilitation work, the State provides about $10,000 a year for the training of deaf, dumb, and blind children, which is administrated by the Vocational Education Division under the Superintendent of Public Instruction. It all works together.

A blind child, or a deaf or dumb child, is sent to one of the out-of-State schools for that purpose (Nevada has none) during the child's early school years. It costs varying amounts, dependent upon the number of children sent to the schools. The child is thus provided with an education. As the child grows older, the rehabilitation division enters the picture in an attempt to provide means whereby the disabled child will be able to make his own living. At the same time, the Rehabilitation Department takes older persons who are disabled and attempts to find means whereby they also may become self-supporting. This includes, for instance, instruction and financial assistance in the placing of little stores, cigar stands or magazine stands in post offices and other public buildings. Funds are provided for the original stock and instruction is given in salesmanship. It provides a means of livelihood for the disabled person.

In theory, both the appropriation for the care of deaf, dumb or blind children and the appropriation for rehabilitation are expected to decrease the amount necessary for the State and counties to provide for the care of the needy blind, etc., leaving only those who will always

be unable to care for themselves dependent upon State or county relief.

Here is an example of rehabilitation work. A few years ago, a young Nevadan 22 years of age became blind. He lacked some of the essentials of an education so the rehabilitation division undertook to fill the gaps. His elementary education was rounded out and eventually he was trained to become a typist working with a dictaphone or a dictating apparatus. Soon he became proficient enough to secure employment. At the present time, he receives more than $200 a month from an establishment and is considered one of the most expert employees of the firm. It all cost the State about $400.

Details of the various phases of the office of the Superintendent of Public Instruction follow:

ADMINISTRATIVE

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$19,207.55	$8,180.39	$20,974.80	$12,266.16	$27,959.98
Disbursements—					
Superintendent's salary	$3,600.00	----------	$3,600.00	$3,600.00	$4,200.00
Other salaries	1,800.00	----------	1,932.00	2,537.14	3,979.82
Travel	1,103.88	----------	662.38	633.98	1,492.42
Office expense	2,724.02	----------	1,726.53	2,905.87	2,243.54
Equipment	2,243.61	----------	1,211.73	464.93	578.01
Total	$11,471.51	$7,209.27	$9,132.64	$10,141.92	$12,493.79
Balance June 30	7,736.04	----------	11,742.16	----------	15,466.19
Reversion	----------	971.12	----------	2,124.24	

SUPERVISION

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$6,400.00	$3,474.33	$7,048.00	$3,795.51	$7,600.00
Disbursements—					
Salary	$2,700.00	----------	$3,024.00	$3,024.00	$3,300.00
Travel	217.60	----------	70.62	83.98	87.98
Office expense	97.78	----------	157.87	264.13	142.58
Total	$3,015.38	$3,473.98	$3,252.49	$3,372.11	$3,530.56
Balance June 30	3,384.62	----------	3,795.51	----------	4,069.44
Reversion	----------	.35	----------	423.40	

CERTIFICATION BUREAU

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance	$281.06	$485.90	$461.64	$240.47	$266.57
Receipts	2,014.25	1,957.00	2,024.50	1,598.00	1,814.50
Total	$2,295.31	$2,442.90	$2,486.14	$1,838.47	$2,081.17
Expenditures	1,809.41	1,981.26	2,245.67	1,571.80	1,959.28
Balance June 30	$485.90	$461.64	$240.47	$266.67	$121.89
Disbursements—					
Salaries	$1,800.00	$1,892.50	$2,070.00	$1,502.50	$1,945.00
Office expense	8.41	88.76	166.67	63.30	8.28
Refund	1.00	----------	10.00	6.00	6.00
Total	$1,809.41	$1,981.26	$2,245.67	$1,571.80	$1,959.28

STATE DISTRIBUTIVE SCHOOL FUND

	Fiscal Years				
	1942	1943	1944	1945	1946
State fund tax	.13	.13	.21	.21	.19
Income of Distributive School Fund comes from following sources:					
Balance July 1	$89,327.54	$110,485.34	$203,206.97	$232,959.41	$343,902.18
Property tax	269,900.27	287,478.97	455,069.25	509,463.84	461,930.38
Land contract interest	15,093.75	14,831.98	13,726.33	14,797.00	11,406.02
Interest on bonds	78,578.18	88,773.61	85,817.81	78,934.84	72,894.00
Institute offset	500.00				
Library fund	20,288.88	17,105.16	8,544.76	27,166.33	26,702.08
Liquor tax	125,358.07	180,193.54			
Refunds		425.00		277.42	
General Fund transfer		5,398.70	2,880.00		
Miscellaneous remittance			993.94	47.24	42.44
Total	$599,046.69	$704,692.30	$770,239.06	$863,646.08	$916,877.10
Expenditures	488,561.35	501,485.33	537,279.65	519,743.90	521,750.67
Balance June 30	$110,485.34	$203,206.97	$232,959.41	$343,902.18	$395,126.43
Distributive School Fund disbursed as follows:					
General school support	$466,536.00	$475,479.50	$515,899.75	$496,297.34	$494,967.96
Teachers institute	1,747.98	545.25		571.91	761.85
Textbook commission	456.15	4.50	427.63		361.94
District deputy salary	12,000.00	12,233.32	13,328.00	13,440.00	15,017.80
District deputy travel	3,177.42	3,145.75	3,390.15	4,337.86	4,475.29
District deputy office expense	2,647.37	2,350.17	2,663.44	3,001.53	4,754.49
State board travel	907.10	821.10	285.75	380.19	267.15
Research	1,089.33	1,905.74	1,284.93	1,715.07	1,144.19
Rural school aid		5,000.00			
Total	$488,561.35	$501,485.33	$537,279.65	$519,743.90	$521,750.67

ID

1945	1946
.21	.19
ing sources:	
2,959.41	$343,902.18
9,463.84	461,930.38
4,797.00	11,406.02
8,934.84	72,894.00
7,166.33	26,702.08
277.42	
47.24	42.44
,646.08	$916,877.10
,743.90	521,750.67
,902.18	$395,126.43
297.34	$494,967.96
571.91	761.85
	361.94
440.00	15,017.80
337.86	4,475.29
001.53	4,754.49
380.19	267.15
715.07	1,144.19
743.90	$521,750.67

STATE PERMANENT SCHOOL FUND

	Fiscal Years					
	1942	1943	1944	1945	1946
Receipts—					
Balance July 1	$280,752.04	$47,996.69	$61,050.70	$194,393.14	$8,701.35
Bond redemption	404,500.00	624,250.00	328,043.70	58,966.30	53,565.00
Premium amortization	10,026.89	12,575.31	12,144.41	11,733.33	18,466.78
Interest amortization	1,005.11	61.10	82.61	141.90	95.20
Land contract payments	23,325.55	19,424.14	17,973.23	45,825.66	53,575.57
Surveyor General fees	55.20	3.00	20.00	33.00	19.20
Justice court fines	7,452.25	16,432.60	16,266.74	16,135.75	17,329.10
District court fines	775.00	2,479.00	1,091.00	4,101.00	6,624.00
Escheated estates	10,068.95	3,247.25	10,803.36	12,569.82	8,380.89
Refund of interest				24.91	
Total	$737,960.99	$726,469.09	$447,475.75	$343,924.81	$146,757.09
Disbursements—					
Bonds purchased	$643,500.00	$665,000.00	$253,000.00	$334,500.00	$80,500.00
Premiums purchased	45,144.97				
Accrued interest	1,066.21	318.39	82.61	180.73	95.20
Refunds	253.12	100.00		542.73	
Total	$689,964.30	$665,418.39	$253,082.61	$335,223.46	$80,595.20
Balance June 30	47,996.69	61,050.70	194,393.14	8,701.35	66,161.89
Bonds—Par value, June 30	$3,087,450.00	$3,128,200.00	$3,049,281.30	$3,324,815.00	$3,401,920.43

TEACHERS' PERMANENT FUND

	Fiscal Years				
	1942	1943	1944	1945	1946
Receipts—					
Balance	$54,576.23	$18,877.66	$39,689.64	$46,569.69	$45,053.45
State tax	32,245.17	33,175.24	44,533.11	48,612.60	57,266.60
Bond premium amortization	1,589.40	250.54	237.20	213.46	219.37
Interest amortization	84.58	253.13	8.89	----------	150.00
Interest on bonds	10,580.02	13,340.51	14,124.21	10,464.24	12,508.24
Teachers' assessments	14,553.66	13,466.26	12,952.33	12,109.56	12,155.33
Bond redemption	33,452.48	82,680.31	64,184.75	32,518.75	35,569.00
Annuity payment	37,681.19	41,921.62	52,252.69	50,893.10	39,721.94
Miscellaneous	----------	----------	96.43	4.50	12.40
Total	$184,762.73	$203,965.27	$228,079.25	$201,385.90	$212,656.33
Disbursements—					
Bonds purchased	$107,300.00	$100,460.00	$119,946.00	$88,879.00	$78,318.00
Premiums purchased	70.00	2,200.75	----------	----------	169.00
Accrued interest	115.68	262.02			
Pensions paid	28,307.85	31,207.94	30,455.93	35,781.49	39,409.50
Retirement expense	3,941.06	3,301.52	4,797.21	4,214.07	4,209.42
Refunds	26,150.48	26,843.40	26,310.42	27,457.89	42,811.93
Total	$165,885.07	$164,275.63	$181,509.56	$156,332.45	$164,917.75
Balance June 30	18,877.66	39,689.64	46,569.69	45,053.45	47,738.58
Bond value	$381,731.31	$399,511.00	$455,264.75	$511,625.00	$555,796.63

CARE OF DEAF, DUMB, AND BLIND

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	----------	$8,462.66	----------	$14,594.10	
Receipts	$13,000.00	2,200.00	$20,600.00	----------	$15,000.00
Total	$13,000.00	$10,662.66	$20,600.00	$14,594.10	$15,000.00
Expenditures	4,537.34	10,253.79	6,005.90	6,825.00	6,500.00
Balance June 30	$8,462.66	----------	$14,594.10	----------	$8,500.00
Reversion	----------	$408.87	----------	$7,769.10	

VOCATIONAL EDUCATION

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
Federal	$109,400.00	$110,312.69	$110,000.00	$110,000.00	$99,947.05
State	35,000.00	19,952.38	34,507.84	24,483.75	34,500.00
Total	$144,400.00	$130,265.07	$144,507.84	$134,483.75	$134,447.05
Expenditures	82,015.81	66,417.74	57,517.26	73,652.68	60,438.48
Federal balance	$42,519.14	$55,247.63	$62,506.83	$48,631.90	$52,200.18
State balance	19,865.05	----------	24,483.75	----------	21,808.39
Federal refund	----------	----------	----------	10,000.00	
State reversion	----------	8,599.70	----------	12,199.17	
Disbursements—					
Salaries	$11,551.25	$11,731.43	$12,801.31	$13,280.13	$13,874.73
Travel	2,539.85	2,491.58	2,421.96	3,066.06	3,554.72
Office expense	1,034.25	1,131.61	886.15	1,889.47	1,233.51
Subsidies	66,331.40	50,529.60	41,298.49	44,553.02	40,874.39
Equipments	599.06	533.52	109.35	864.00	901.13
Total	$82,015.81	$66,417.74	$57,517.26	$73,652.68	$60,438.48

INDUSTRIAL REHABILITATION

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
Federal	$4,900.00	$4,900.00	$7,854.18	$6,186.34	$7,727.70
State	9,800.00	6,191.63	9,800.00	8,012.64	6,051.69
Total	$14,700.00	$11,091.63	$17,654.18	$14,198.98	$13,779.39
Expenditures	7,207.78	7,261.98	5,959.11	8,555.71	10,255.15
Federal balance	$1,300.59	$1,523.52	$3,682.43	—$471.93	$204.04
State balance	6,193.63		8,012.64		3,320.20
State reversion		2,706.13		6,115.20	
Disbursements—					
Salaries	$3,100.00	$3,100.00	$3,656.00	$3,656.00	$3,654.96
Travel	853.70	1,107.89	810.16	1,042.33	1,150.12
Supplies	76.25	166.34	218.14	153.00	77.10
General support	3,168.88	2,578.75	1,339.82	3,794.88	5,462.97
Equipment	8.95	9.00	25.99	.50	
Total	$7,207.78	$7,621.98	$5,959.11	$8,551.71	$10,255.15

UNIVERSITY OF NEVADA

A report on the activities at Nevada's only institution of higher learning together with some details on the operation of the plant during the last five years and what it cost.

UNIVERSITY OF NEVADA

When those early day Legislators of Nevada framed the State's Constitution more than 80 years ago, they had little difficulty with the section pertaining to the creation of a State University. They knew exactly what they wanted and they didn't waste any words in saying so. The Constitution says the "Legislature shall provide for the establishment of a State University which shall embrace departments for agriculture, mechanic arts, and mining, to be controlled by a Board of Regents, whose duties shall be prescribed by law." As an afterthought, the Constitution provides that the Legislature may provide for a normal school if it so desires.

The action of the drafters of the Constitution came as the result of a campaign of 50 years or more throughout the United States for the establishment of institutions of learning that would stress the scientific, the technical and the practical as applied to the industries and trades. Universities and colleges, most or all of them private institutions, of the Nation's early days confined themselves principally to the teaching of the traditional classics, letters and scholastic subjects. Higher education was limited to those who planned to enter the learned professions. There was no place in those universities for the vast majority of the people who engaged in agriculture, mining, or industry.

The universities of the country in those early days had little sympathy toward the first moves toward democratizing higher learning. They went in for culture with a capital C, and those who planned a life on the farm or in the mines had no place in their classic halls. But one Justin Smith Morrill, a member of Congress, had an idea that practical education could be provided, even though a new type of college had to be devised. And so it was that in 1862 the Morrill Act was approved by Congress and the land grant colleges of the United States were born.

The Morrill Act created a permanent endowment through grants of public lands for the organization and support of colleges in the States. This grant amounted to 30,000 acres of public lands for each Senator and Representative that the State had in Congress. States without public lands were given title to such lands selected within their borders. Nevada did not get in on the original Act of 1862 because Nevada did not become a State until two years later, but Congress amended the Morrill Act to extend its terms to this State. As Nevada had only one representative in Congress and the usual two Senators, Nevada's share was 90,000 acres. In addition, in 1866 Congress gave the State an additional 72 sections of land for the support of a State University.

If some means could have been found to transport some of Iowa's soil and moisture to Nevada, these land grants would have meant a great deal to this State. As it was, the best of the 90,000 acres have brought to the State the sum of $129,000 as of June 30, 1946, and the money is invested in bonds. The income from these investments, $3,517.64 in 1946, can be used only for the support of the specific subjects outlined in the original Land Grant Act. Returns from the

sale of lands in the 72-section grant have been invested in $64,000 worth of bonds which return to the University a little more than $1,500 a year. There are only a few hundred acres remaining in the original grants.

Fortunately, Congress realized that the land grants were not sufficient, and so in order to provide further assistance, Nevada receives in cash $71,258.25 a year from the Federal Government under the provisions of the Morrill-Nelson Act for use of its Agriculture and Mechanic Arts Colleges.

The University of Nevada was first established in Elko in 1874 and was moved to Reno in 1885. From this small beginning, the University has had a steady growth and has made a name for itself in the quality of its instruction and its Mackay School of Mines graduates, as well as graduates from some of the other colleges, have made names for themselves throughout the land.

Governed by a salaryless board of five Regents, elected by the people, the University has grown to an institution with an enrollment of more than 1,700 students, a plant valued at upwards of $10,000,000, and with an annual budget, including its Public Service Division, of more than $1,000,000 a year.

The task of the Regents has been a thankless one and the wonder of it is that they have been able to function as well as they have. They are scattered all over the State and are required to hold only four regularly scheduled meetings a year. They average about ten meetings a year of five or six hours duration each, at which time they determine the policy the University shall follow.

Relations between the Regents of the University and the Legislature have not been too cordial in years past. The Regents consider themselves as representatives of the people and answerable only to the people. The Legislature feels that inasmuch as it provides a share of the money to run the University, as representatives of the people it should have something to say about expenditures.

There is something to be said on both sides. But the main fault in the relations between the Regents and the Legislature is the very pronounced disposition on the part of the Regents to tell the Legislature just exactly what it thinks the Legislature should know and no more.

Consider the request by the Regents and their representatives at the 1945 Legislative Session for an appropriation of well over half a million dollars for the construction of new buildings on the campus. The need was and is urgent. But never once did the University even intimate that before any of the projected buildings could ever be used, the Legislature would be required to appropriate $300,000 or more to construct a heating plant with which to heat them. The Regents knew it, the State Planning Board knew it; everyone knew it but the Legislature.

Last fall, the Regents of the University and the State Planning Board prepared a program for the future expansion of the University. It was the first time in the history of the institution that any group had gotten together with the idea of outlining a program that would consider the growth of the University as the State and its resources grew. Aided by Federal funds, plans have been drafted for future buildings so that when the State's finances will permit, the University

can go before the Legislature with a definite program and with a definite idea of what it will cost.

The new building program is an ambitious project and one that will materially advance the standing of the Nevada institution among the educational institutions of the country. The Regents have adopted a magnificent plan for the future, but pass over the present. Architects are at work on plans for more buildings, while buildings already on the campus have stood uncompleted for years.

The Legislature in 1939 provided funds for the construction of a new Engineering Building, but as usual the estimates of the Regents were far below the actual cost of the building. It was dedicated in 1941, but in December of 1946 the building was still not completed. Most of the classrooms have not been plastered at all.

Floor coverings are on part of the floors only, the others remaining just as the builders left them. The acoustics are so bad that the scraping of a chair across a classroom floor reverberates throughout the entire structure. The laboratories are not equipped. There is no ventilation although a ventilating system has been partially installed and the heating system is barely adequate if it is that.

The new gymnasium, started in 1941, is in a similar condition. Walls and floors in the basement have not been completed and the heating and ventilating system is inoperative. In fact, when it was found that the heating system as originally planned was not adapted to the type of installation required by the University, the entire installation was omitted and construction proceeded without any provision being made for heating or ventilation whatever. Later, when the Army took over the building to house its air cadets, a heating and ventilating system was installed. It was operated while the cadets were in the building but has not been fully in operation since. Handball courts were installed in the basement but cannot be used, if completed, because they are of the wrong dimensions. Other rooms designed for special purposes will be inadequate, if completed, because of low ceilings or obstructions. The cost of the structure was fixed by the Legislature at $300,000, but the final figure will be closer to a half million dollars. For this huge sum of money the University has a basketball court with insufficient seating capacity, a couple of offices and a place for band practice.

The Legislature provided $75,000 in 1941 for what the University said would be for the "reconstruction" of the heating plant. As of November 1946 the sum of $54,082.53 has been spent and the heating plant is in such a condition that the inspectors of the insurance companies have warned that the plant may fail at any time. One of the Regents, in a report to the board as far back as April 1945 said: "The heating plant at present is loaded beyond its safe capacity."

One new boiler has been installed giving the institution one steam boiler and two hot water boilers. Steam is used to heat three of the campus structures, hot water the others. Most of the $54,000 was spent primarily to furnish heat for the new Engineering Building.

The heating plant has cost $182,911.10 in the last five years including maintenance, repairs, and new installations.

Late in 1944, the Planning Board completed a survey of building needs at the various institutions, including the University. Here is

what the planning board had to say about the dormitories at the University:

> Lincoln Hall was erected in 1896, and half of Manzanita Hall in 1896, the remainder in 1909. These dormitory buildings are in a bad state of repair. The floors and partitions are wooden throughout and are in a delapidated condition. The lime plastering is cracked, and in a number of places has fallen from the lath. The electric wiring is open knob and tube type wiring, and also is in a bad state of repair. This condition does not comply with the underwriters' code. There is an overloading of the circuits due in part to the use of electric heaters. These buildings present a fire hazard, and there is urgent need for their reconditioning if they are to be continued in use.

The Reno Fire Chief keeps a close watch on the structures and reports that the University has done the best it can under present conditions but the fire hazard remains. The Fire Chief does not believe the buildings can be reconditioned, as suggested by the Planning Board, so they would eliminate the hazard of fire.

Within the last two years, the University was able to reconstruct and enlarge its dining hall, which proved fortunate because of the large number of students now taking advantage of the dining facilities. It all came about when the University decided to improve the acoustics of the old dining hall. Although the ceiling joists of the dining hall had previously been examined by Army engineers, nevertheless when about six tons of wet plaster were applied, the ceiling collapsed. The university was able to secure $25,000 from the State and by adding $6,831.68 to this amount, now has a very substantial dining hall and kitchen. The $25,000 was appropriated by the Legislature for use in extreme emergencies.

To get the fullest use out of all existing structures, and to heat them properly, will cost around $750,000.

In 1945 the Legislature authorized the University to spend $112,500 it had accumulated as a surplus from the operation of the training program for air corps cadets. Of this amount $45,000 was earmarked to complete the new gymnasium with about $10,000 of this amount spent by the end of 1946. For the conversion of the old gymnasium into quarters for the ROTC $20,000 was set aside, but none of this has been spent to date. Fifteen thousand dollars was allocated and spent for the purchase of a tract of land near the University. For the engineering School $32,500 was earmarked for equipment, of which $28,000 still remains.

The academic situation is similar, in many respects, to the building situation at the University. Plans are being made for the addition of new courses. At the same time, very little is being done for the already established departments.

Before the war, the Civil and Mechanical Engineering Departments were adjudged below standard because they were not up to average requirements in staff and laboratory equipment. So the new, and still uncompleted engineering building was constructed. Necessary laboratory equipment was not provided at the time, and because of the war

is not available. The situation is improving slowly and some equipment is being obtained from the Government surplus, the latter, however, being of not too much value to the engineering student.

Pre-war registration in 1939–1940 in engineering was 260 out of a total enrollment of 1,260 students. During the last semester, registration in engineering jumped to 460 out of an enrollment of 1,700, an increase of 75% in engineering enrollment as compared with a 25% increase for the balance of the University.

The Mackay School of Mines, upon which much of the University's reputation has been built, lacks much modern equipment. It will require around $25,000 to build it up.

When the United States Congress created the Land Grant Colleges back in 1862, it quickly followed that move by establishing Agricultural Experiment Stations in the various State colleges. The University of Nevada received $15,000 a year at the start of the program, but the Government has increased its contributions until during the year ending June 30, 1946, the Experiment Station received $92,460.64 in Federal funds. Later, the Agricultural Extension Service program was created and these two departments were designed to carry on, with the College of Agriculture, the further promotion of agriculture. The idea is that the College of Agriculture is for the student, the Extension Service to provide instruction and practical demonstration in agriculture and home economics to persons not attending the University, and the Experiment Station to conduct investigations by scientific methods of problems in agriculture. The programs are separate, yet related.

The difficulty is that while the Extension Service and Experiment Station programs have continued to grow, the University of Nevada's College of Agriculture has had a struggle to exist. The surprising thing is that the college has done as well as it has despite its handicaps. Until recent months, there has been little or no cooperation between the three divisions pertaining to agriculture at the University.

In a History of the University published in 1924, the College of Agriculture is described as equipped with college farm, prize-winning sheep and cattle, dairy building, dairy laboratory and herds, laboratories in many agricultural subjects, and specialties and a well-trained agricultural faculty.

Twenty-two years later, a graduate of the class of 1946 has this to say:

> The teaching staff is far too inadequate for the courses offered in the curriculum. For this reason many advertised courses were not given such as courses in veterinary science, dairying, genetics.
>
> The students in agriculture were denied the use of some very valuable existing facilities; the university farm, the Fleischmann dairy.
>
> The actual dean of the college was "dean in name only" and held down a job in the Federal Agricultural Extension Service office. The burden of the job was carried on by a professor, former dean F. W. Wilson.
>
> I could not help but feel that the University, for reasons unknown to me, seemed to treat the College of Agriculture as an unwanted orphan.

Until the college has improved its facilities and increased its staff, few Nevadans and fewer out-of-State students will be induced to get their training there.

The former student is Wilton B. Fryer.

The University Farm on the South Virginia Road and the Ladino Dairy present another question with as many divergent views offered as there are persons interested.

Some believe that whatever decision the University may make, the University Farm is entirely unsuitable, and that the operation of the dairy farm has no place in a university. The dairy, since it was given to the University by Major Max Fleischmann, has been operated entirely as a commercial plant, selling the milk produced to a Reno dairy and after processing, buying it back for use in the University dining hall.

Although every other college or school at the University has shown an increase in enrollment this past semester as compared with the last pre-war year, the College of Agriculture has shown a decrease. In 1940, the enrollment was 88 men in agriculture and 49 women in home economics. In the last semester, fall of 1946, there were 68 men enrolled in agriculture and 39 women in home economics. Which leads to the conclusion that either the boys and girls of post-war years are not interested in agriculture and home economics or that the University of Nevada does not offer work in the College of Agriculture of sufficient attractiveness.

There is no question but that other schools and colleges at the University need to be built up, but the Agricultural and Engineering Colleges have been brought to the attention of those interested in the University more so than the others.

The large increase in enrollment at the University during the last two semesters has presented a real problem as regards housing for married students as well as for single students and has taxed classrooms and instruction facilities to the utmost. But the increase in enrollment is not without its benefits. The more students from outside States and the more GI students there are enrolled, the more money the University has available. The GI students alone will bring in close to $175,000 in the school year ending June 30, 1947, and the tuition and fees paid by other students will bring the total to more than $200,000. It costs no more to teach a full classroom than it does to teach one in which most of the seats are empty.

To meet the housing situation for married students, the University has provided a trailer camp of 36 units all of which are occupied. Eight 2-story buildings containing 14 apartments in each or 112 apartments have been erected under a Federal program and are being occupied as they are completed. Two buildings had been filled on December 15. Provision has been made for a limited number of unmarried students in the Highland Terrace project while some are occupying the old gymnasium. About 20 others are in the basement of the Mackay training quarters.

During part of the war years, the University absorbed about 2,000 air corps cadets, provided them with food, housing and educational facilities and the public at large hardly knew anything about it. It

was all at the expense of the Government which expended some $496,078.96 for the training of these cadets.

It costs money to run a university. Students must be educated, fed and housed, service must be supplied to persons outside of the university, buildings and grounds must be maintained; all in all it cost around $1,368,621.66 to operate the institution in the fiscal year of 1946.

Not all of this went for educational purposes. The Public Service Division, which aids the farmer, miner and private citizen and has no actual connection with the University proper, spent more than $524,000 in 1946. For University purposes, $844,410.30 was spent but this amount included expenditures by the students at the dormitories, dining hall, hospital, etc. It also includes expenditures for retirement salaries of former faculty members, repairs to the dining hall, architect fees and the cost of operating the University dairy. For what the University considers the cost of pouring knowledge into its students, the amount given is $548,208.43. This includes the salaries of faculty members, costs of administration, upkeep of buildings and grounds, heating plant maintenance, etc. The cost of administration, etc., which is the business of providing facilities to educate the student, was $203,080.77, which left $345,127.66 as the amount spent in the classrooms.

Money to perform all these services comes from a multitude of sources. State taxes provide a large part of it; some comes from a bond issue made available for the heating plant, the Government pays a large sum for the tuition of its former service men and women, and the students themselves contribute a large share. Then there are the endowments, gifts, and scholarships, interest on the land grant bonds, and a special Government appropriation for the Colleges of Engineering and Agriculture. It all amounted to $1,034,796.19 in 1946, and this was the actual cash received. The Government, for instance, did not pay all of its tuition costs until after the end of the fiscal year, so those receipts do not show in the total receipts. Nor do these receipts include receipts for the Public Service Division.

In other words, the better than a million dollars was available to pay the $844,410 that was spent for University purposes.

Eliminating all of the funds received from endowments, etc., which go for special purposes, the fees the students pay at the dining halls and dormitories and all of the other "side issues" at the University, the sum of $598,829.61 was available to the University last year for strictly educational purposes.

The State tax levy, plus the balance remaining in the tax fund from the previous year amounted to $456,991.79. This money helps pay the costs of administration, etc., as well as for salaries for instructors. The State permits Nevada residents to attend the University without the payment of tuition, and as a result the State Treasury takes over the tuition costs of the State's own students. For administration, general expenses, upkeep of buildings and grounds, etc., more than $166,000 was spent of the $370,231.49 of total expenditures of State funds. This left a little over $200,000 for classrooms, including salaries, from the State fund.

Tuition paid by out-of-State students, $200 a school year, plus the

amount paid by the Federal Government, amounted to almost $120,000, with the Government still owing some at the end of the year. For administration, general expense, etc., $36,619.45 from the tuition and fees account was spent, leaving the balance available for faculty salaries, etc.

Other funds available for educational purposes last year included a little more than $5,500 from the interest on money received from Federal land grants and more than $71,000 provided by the Government for the engineering and agricultural colleges.

Expenditures during the last five years show considerable variation. Still excluding public service division costs, the University spent a total of $811,179 in the fiscal year ending June 30, 1942. In 1943, the figure dropped to $769,107.59, went up again to $808,329.77 in 1944 and slumped to $633,915.34 in 1945 and up to $844,410.30 in 1946. Expenditures for educational purposes followed a somewhat different pattern. In 1943 they were $417,000 and rose to a little more in 1943 to $422,000. The year of 1944, however, was the low year with $383,247.13 being spent. In 1945, educational costs advanced to $472,000 and in 1946 were $548,000.

During all of the war years the cost of operating the University, exclusive of faculty salaries, etc., mounted steadily. These costs are for administration, buildings and grounds, heating plant, greenhouse and general expenses. In the fiscal year of 1943 they were a little under $136,000. In 1944 they were $148,000 while in 1945 they went up to $198,957 and in 1946 to $203,000. Administration costs showed the greatest percentage of increase. In 1944 they were $15,900 but in 1945 they advanced to $30,000 and to $36,000 in 1946. Administration costs do not include the salary of the President, nor his travel or entertainment expenses. It does not include all of the salaries of the employees in the Comptroller's office who receive a large share of their salaries from the Public Service Division.

Cost of maintaining the buildings and grounds advanced from $47,000 in 1943 to $90,852 in 1946. The cost of operating the heating plant, and keeping it operating, went from $15,000 in 1943 to $37,000 in 1944 and back down to $17,000 in 1946.

General expenses went from $45,000 in 1943 to $67,000 in 1945 and to $55,000 in 1946. The cost of operating the greenhouse averages about $2,500 a year.

Total pay rolls at the University were $22,324.26 in 1941 and advanced a little to $25,667.20 in 1945. In 1946, they were $33,939.65. These figures include $14,882.43 paid faculty members in 1941, $14,745.32 in 1945, $20,213.19 in 1946. If increases sought by the faculty are granted, they would receive $38,474 in 1947.

Nine deans and directors receive from $4,800 to $5,500 a year, 30 professors and department heads receive from $3,600 to $4,200, 21 associate professors receive $3,000 to $3,600, nine assistant professors receive from $2,400 to $3,000 a year, and 21 instructors receive from $1,600 to $2,400. These are figures provided by the University in connection with proposed salary increases.

The total number of faculty members shown in the University report is 90, although the October 1946 pay roll indicates 110 persons are

receiving payment for instructional work. Eighteen of these are deans or department heads who receive, the pay roll shows, from $3,600 to $5,500 a year. This list does not include one dean who receives only $1,200 a year from his department although his total salary is $6,000 a year. Nine of the department heads or deans receive $4,200 a year, the pay roll discloses, while four are listed at the top salary of $5,500. The October pay roll shows 16 professors receiving from $3,600 to $4,900 a year. Twenty associate professors are listed as receiving from $3,200 to $4,200. Sixteen instructors are listed with a top salary of $3,120 a year being paid.

The President of the University receives $8,000 a year with the Vice President's salary listed at $5,400. In addition, the Vice President receives $1,200 for being Comptroller of the University or a total of $6,600. In addition to his salary, the President is provided with a house, a car, and $1,500 a year for entertainment purposes. His travel expenses were $1,042.22 in 1946. The cost of transporting his furniture from his former home to Reno was $1,730.55, paid by the University, and his inauguration cost $2,964.51. He has an administrative assistant who cost $3,800 in 1946.

The Public Service Division of the University is a big business in itself. In 1946, it received $524,211.36 in State, Federal and miscellaneous funds of which it spent $404,719.43. Of the amount available for expenditure last year, the State and counties provided $205,082.35, while miscellaneous fees amounted to $70,977.17, with the Federal Government providing the balance of $248,151.84.

The Public Service Divisions, and the amount they expended during the fiscal year of 1946 follow: Analytical Laboratory $6,624.95; Bureau of Mines $11,469.08; Experiment Station $119,597.61; Extension Service $214,044.58; Food and Drug Laboratory $7,228.62; Petroleum Products Inspection $24,568.46; Veterinary Control Service $19,575.54, and Department of Weights and Measures $1,610.69.

Following are some details of operation of the University during the last five years:

SOURCES OF ALL FUNDS UNDER CONTROL OF REGENTS, EXCLUSIVE OF PUBLIC SERVICE DIVISION

	Fiscal Years				
	1942	1943	1944	1945	1946
Tax Bal. July 1	$22,963.04	$30,193.85	$99,972.39	$160,688.55	$159,110.17
State tax Rec.	193,470.78	199,081.09	277,236.61	303,504.72	297,881.62
Liquor tax Bal.	20,068.67	32,261.11	24,649.94		
Liquor tax Rec.	100,286.46	144,154.83		551.40	11,260.02
Bond issues	255,379.32	111,020.06		16,748.22	32,209.87
Retirement Bal.			18,977.71	24,225.01	21,796.74
Retirement Rec.					3,500.00
Postwar			9,514.19	—24,892.23	—54,358.66
Tuition Bal.	5,188.66	11,241.69	34,180.25	57,349.10	119,376.77
Tuition, fees Rec.	71,096.67	63,070.29	64.60	442.22	5,419.96
Sales Acct. Bal.	436.98	—42.41	2,253.28	25,664.33	40,175.79
Sales Acct. Rec.	1,318.10	1,262.00	8,157.28	7,046.74	10,975.22
Student Fees Bal.	2,563.31	1,745.39	43,998.34	90,446.94	181,143.04
Student Fees Rec.	106,999.58	81,380.39			—55.05
Veterans Bal.				1,023.71	6,890.37
Veterans Rec.	36,649.69	40,667.28	41,706.61	41,355.56	42,937.39
Gifts, Etc., Bal.	20,520.56	9,088.97	10,096.01	14,610.23	25,790.00
Gifts, Etc., Rec.			—39,598.15	38,506.56	28,996.20
Army Cont. Bal.		85,523.64	428,885.24	20,499.15	
Army Cont. Rec.					25,000.00
Dining Hall	—3,998.61	—1,030.50	—616.04	—652.70	—823.32
Special U. S. Bal.	15,205.58	22,593.15	6,325.76	1,056.17	
Special U. S. Rec.	213.60	177.06	471.20	98.80	85.62
72-Sect. Bal.	1,693.94	2,102.93	1,347.75	1,807.92	1,627.03
72-Sect. Rec.	761.78	42.29	552.97	3,824.69	331.17
90,000-Acre Bal.	4,468.00	4,561.24	3,788.39	3,580.07	3,517.64
90,000-Acre Rec.	71,185.91	71,258.25	71,258.25	71,258.25	71,258.25
Morrill-Nelson Rec.			750.35	750.35	750.35
Barr. Fire Bal.		4,365.33	459.32		
Barr. Fire Rec.					
Total	$926,472.02	$914,717.93	$1,044,427.25	$859,493.76	$1,034,796.19
Total expenses	811,179.26	769,107.59	808,329.77	633,915.34	844,410.30

FUNDS AVAILABLE FOR EDUCATION PURPOSES ONLY

	Fiscal Years				
	1942	1943	1944	1945	1946
State tax	$216,433.82	$229,274.94	$377,209.00	$464,193.27	$456,991.79
Liquor tax	120,355.13	176,415.94	24,649.94		
Tuition and fees	76,285.33	74,311.98	43,694.44	32,456.87	65,018.11
Land grants	7,137.32	6,883.52	6,160.31	9,311.48	5,561.46
Morrill-Nelson	71,185.91	71,258.25	71,258.25	71,258.25	71,258.25
Total	$491,397.51	$558,144.63	$522,971.94	$577,219.87	$598,829.61
Expenditures	417,454.51	422,988.94	383,247.13	472,051.57	548,208.43

UNIVERSITY EXPENDITURES BY FUNDS

	Fiscal Years				
	1942	1943	1944	1945	1946
State tax	$186,212.97	$129,302.55	$216,520.45	$305,083.10	$370,231.49
Liquor tax	88,094.02	151,771.00	24,644.94		
Bond issues	255,379.32	111,020.06	7,819.28	551.40	11,260.02
Retirement			2,229.49	8,963.36	12,233.58
Postwar					3,500.00
Tuition, fees	65,043.64	64,797.79	68,586.67	86,815.53	102,228.40
Sales account	1,797.49	1,154.99	1,875.66	20,686.59	41,249.99
Student fees	107,817.50	74,968.50	45,108.88	86,518.46	164,853.43
Gifts, endowments	16,492.97	8,059.64	10,447.06	13,028.40	17,302.24
Army contract		125,121.79	350,780.53	30,009.51	
Dining Hall					25,000.00
Special U. S.	12,237.47	22,178.69	6,362.42	1,227.29	
72-Sect. Grant	1,730.48	1,808.79	1,720.15	1,821.10	1,095.79
90,000-Acre Grant	5,187.49	4,050.56	516.67	7,073.59	3,394.50
Morrill-Nelson	71,185.91	71,258.25	71,258.25	71,258.25	71,258.25
Veterans				1,078.76	20,802.61
Barracks fire		3,614.98	459.32		
Total	$811,179.26	$769,107.59	$808,329.17	$633,915.34	$844,410.30

ADMINISTRATION, GENERAL EXPENSES, ETC.

	Fiscal Years			
	1943	1944	1945	1946
Administration—				
President's office	$8,799.50	$6,764.58	$9,325.00	$11,680.00
Board of Regents	300.00	300.00	275.00	275.00
Comptroller	9,262.50	3,400.74	8,091.69	10,060.88
Registrar	4,209.40	4,052.67	4,469.08	5,943.95
Dean of Women	2,161.81	1,312.25	3,079.87	3,519.30
Administrative assistant	----------	----------	2,966.66	3,800.04
Alumni Secretary	----------	----------	1,059.27	1,556.16
Miscellaneous	----------	70.38	1,435.59	51.30
Total	$24,733.21	$15,900.62	$30,702.16	$36,886.63
Buildings and grounds—				
Salaries, labor	$38,104.80	$35,891.50	$49,036.00	$56,955.75
Supplies	2,654.93	2,301.29	1,522.86	2,823.91
Auto expense	495.87	682.27	899.29	936.91
Repairs	3,394.35	2,824.20	9,450.02	15,482.80
Equipment	453.24	140.00	55.10	741.74
Freight and express	446.56	634.24	629.56	795.02
Fertilizer	100.00	141.00	402.00	200.00
Fuel	135.00	150.00	220.00	386.25
New Gymnasium	1,917.37	759.81	4,806.80	----------
Quonset Huts	----------	----------	----------	8,730.75
Other improvements	----------	2,715.36	1,864.85	3,781.08
Total	$47,702.12	$46,239.67	$68,886.48	$90,852.40
Heating Plant—				
Salaries	$2,893.50	$5,286.48	$5,379.00	$6,313.00
Fuel oil	4,771.68	3,505.00	4,651.18	5,160.09
Freight and express	3,730.58	4,004.71	4,123.95	4,356.34
Supplies	83.30	105.66	61.56	88.78
New Gymnasium	----------	9,328.49	3,212.23	510.58
Mackay Science	----------	15,435.45	2,263.83	113.05
Engineer Building	----------	245.00	8,788.00	----------
Hatch Building	----------	----------	1,007.73	----------
Boiler room	----------	----------	448.96	87.18
Repairs	337.00	10.33	----------	----------
Conversion	3,548.84	----------	----------	----------
Total	$15,454.90	$37,921.12	$29,936.44	$17,036.82
General expense—				
Salaries	$4,745.98	$2,819.06	$5,744.07	$6,881.11
Travel	1,183.22	1,685.39	3,058.58	2,986.92
Pres. Ent. expense	750.00	492.95	1,350.00	1,500.00
Board of Visitors	27.00	----------	----------	----------
Heating plant Eng.	3,472.04	5,025.86	4,927.56	610.00
Architect	5,000.00	----------	----------	----------
Dues	402.00	433.00	895.27	1,656.70
Supplies	2,522.28	3,149.82	3,103.88	3,842.64
Equipment	805.30	384.05	2,126.40	7,187.37
Insurance	4,029.29	3,897.24	4,333.29	4,914.72
Alumni	100.00	100.00	145.50	229.43
Repairs	111.30	67.14	----------	160.10
Auto expense	93.17	93.35	882.45	597.15
Communications	2,009.36	2,104.28	2,580.05	2,827.93
News service	13.05	45.93	64.20	16.43
Freight and express	45.58	106.92	83.92	965.85
Miscellaneous expense	1,196.60	3,412.04	4,256.38	656.08
Light and power	19,487.86	22,078.32	19,565.22	20,559.82
Govt. prop. pur.	----------	----------	9,271.81	----------
President Inaug.	----------	----------	2,964.51	----------
Moving President Furn.	----------	----------	1,730.55	----------
Total	$45,994.03	$45,895.35	$67,083.64	$55,592.25
Greenhouse—				
Salaries	$1,680.00	$1,860.00	$1,905.00	$2,040.00
Supplies	97.86	158.59	91.80	128.08
Fuel	224.00	332.00	335.55	397.20
Repairs	25.00	----------	----------	126.82
Freight and express	5.53	35.67	16.43	20.57
Miscellaneous	5.00	----------	----------	----------
Total	$2,037.39	$2,386.26	$2,348.78	$2,712.67

DISTRIBUTION OF ADMINISTRATION, GENERAL EXPENSES, ETC.—COSTS

	Total	State tax	Tuition, fees	Liquor tax
1943				
Administration	$24,733.21	$11,472.71	$1,493.00	$11,767.50
Building and grounds	47,702.12	22,823.30	2,047.87	22,830.95
Greenhouse	2,037.39	975.37		1,062.02
Heating plant	15,454.90	5,059.96	60.00	10,334.94
General expenses	45,994.03	14,830.59	15,184.32	15,979.12
Total	$135,921.65	$55,161.93	$18,785.19	$61,974.53
1944				
Administration	$15,900.62	$13,518.22	$2,382.40	
Building and grounds	46,239.67	43,686.66	923.98	$1,629.03
Greenhouse	2,386.26	2,365.71	1.16	19.39
Heating plant	37,921.12	9,499.94	7,606.87	20,814.31
General expenses	45,895.35	30,325.07	13,722.67	1,847.61
Total	$148,343.02	$99,395.60	$24,637.08	$24,310.34
1945				
Administration	$30,702.16	$27,567.96	$3,134.20	
Building and grounds	68,886.48	62,046.25	6,840.23	
Greenhouse	2,348.78	2,337.28	11.50	
Heating plant	29,936.44	17,797.55	12,138.89	
General expenses	67,083.64	34,301.34	32,782.30	
Total	$198,957.50	$144,050.38	$54,907.12	
1946				
Administration	$36,886.63	$31,770.89	$5,115.74	
Building and grounds	90,852.40	77,604.58	13,247.82	
Greenhouse	2,712.67	2,693.99	18.68	
Heating plant	17,036.82	16,573.08	463.74	
General expenses	55,592.25	37,818.78	17,773.47	
Total	$203,080.77	$166,461.32	$36,619.45	

PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
Analytical Lab.	$12,742.15	$8,440.62	$5,877.65	$6,952.07	$5,107.72
Bureau of Mines	20,064.22	12,183.00	20,000.00	13,731.02	30,000.00
Experiment Stat.	116,293.44	120,690.86	118,450.35	130,836.32	129,407.00
Extension Service	178,897.41	208,282.27	264,417.94	305,888.54	297,075.55
Food and Drug Laboratory	8,148.66	8,148.66	8,148.66	8,148.66	7,447.50
Petroleum Products Insp.	25,154.32	24,074.29	25,499.38	26,660.64	26,700.06
Vet. Cont. Svc.	23,145.52	23,118.79	26,349.00	24,016.11	26,473.53
Weights and Measures	4,000.00	2,098.43	2,000.00	2,000.00	2,000.00
Total	$388,445.72	$407,036.92	$470,742.98	$518,233.36	$524,211.36
Disbursements—					
Analytical Lab.	$7,742.45	$8,025.26	$5,877.65	$6,952.07	$6,624.95
Bureau of Mines	7,881.22	11,308.15	6,268.98	13,731.02	11,469.08
Experiment Stat.	110,980.07	109,486.18	101,431.03	114,163.35	119,597.51
Extension Service	146,822.98	149,283.96	193,075.45	223,069.00	214,044.58
Food and Drug Laboratory	8,016.76	7,690.43	6,805.99	9,063.48	7,228.62
Petroleum Products Insp.	20,510.40	19,336.09	20,358.95	19,479.05	24,568.46
Vet. Cont. Svc.	18,356.22	18,155.27	21,895.21	19,217.96	19,575.54
Weights and Measures	1,901.57	1,972.42	1,502.03	1,914.13	1,610.69
Total	$322,211.67	$325,257.76	$357,215.29	$407,590.06	$404,719.43

STATE DEPARTMENT OF AGRICULTURE

A report on the receipts, expenditures, and numerous activities of the State Department of Agriculture under which is combined the work of the Board of Stock Commissioners, the State Quarantine Officer, Control of Insect Pests, Noxious Weeds, Seeds, Standardization and Grading of Agricultural Products, Plant Quarantine, Control of Livestock Diseases and Livestock Diseases Communicable to Human Beings, and many other projects including the State Apiary Commission.

STATE DEPARTMENT OF AGRICULTURE
STATE BOARD OF STOCK COMMISSIONERS

The State Department of Agriculture is the handy label under which the activities of the State Board of Stock Commissioners are carried out for the furtherance, protection, and regulation of the livestock and agricultural industries of the State. Aside from the Act of 1935 under which the State Board of Stock Commissioners is authorized to use the name, the State Department of Agriculture is not mentioned elsewhere in the statutes. Appropriations are made and duties outlined for the State Board of Stock Commissioners or the State Quarantine Officer all of which are actually carried out under the name of the State Department of Agriculture.

The State Department maintains offices in Reno, uses the name State Department of Agriculture in the telephone book, and issues its biennial reports under that name.

The State Department of Agriculture should not be confused with the State Board of Agriculture. The State Board of Agriculture is charged by law with the management and control of the State Agricultural Society which has charge of the fair grounds at Fallon and the race track property in Reno.

The State Board of Stock Commissioners and its appointee, the State Quarantine Officer, have control of expenditures of close to $90,000 a year. The Legislature appropriates a large share of this, but the Stock Commission is also supported by a direct tax of four mills on the dollar on all livestock assessed within the State, exclusive of sheep, which are under the supervision of still another organization, the State Board of Sheep Commissioners. In addition, the Stock Commission handles funds for Rodent and Predatory Animal Control in cooperation with the Federal Fish and Wildlife Service.

The Stock Commission has the authority to appoint a secretary and executive officer, who becomes ex officio the State Quarantine Officer. It so happens that this officer is also employed by the State Agricultural Experiment Station in research work and by the Board of Regents of the University as Director of the State Veterinary Control Service. These two latter organizations pay the larger share of the officer's salary, $2,400 a year each, with the State Department of Agriculture paying the nominal sum of $1,200 a year for his services.

The present Secretary and Executive Officer of the Board of Stock Commissioners is Dr. Edward Records. He has under his supervision the two main divisions of the State Department of Agriculture, the Division of Plant Industry, and the Division of Animal Industry as well as the authority to approve the expenditures of State and Grazing District money by the Federal Fish and Wildlife Service in the control of rodents and predatory animals.

The Division of Plant Industry is under the supervision of George G. Schweis. Mr. Schweis, appointed by the Stock Commission, receives $4,500 a year salary from State funds and $600 per year as Chief Inspector for the State Apiary Commission. The Commission is not

connected by law with the Stock Commission or State Department of Agriculture, although Dr. Records is the Apiary Commission Executive Officer at no pay.

The Division of Animal Industry is under the supervision of Dr. Warren B. Earl, who receives a salary of $4,500 from the Stock Inspection Tax or State Funds. He is also appointed by the Stock Commission.

There are no salaries or expenses paid from the Rodent and Predatory Animal Control Funds to employees of the State Department of Agriculture. This money merely passes through the hands of the department, the Federal Fish and Wildlife Service performing the actual service with the department approving the payment of bills.

Expenditures of funds under control of the department show an increase, during the last three years, of around $10,000 each year. Expenditures in 1944 in all divisions were $68,000; in 1945, $78,000, and in 1946 $87,000. The State Legislature has provided increasing amounts for the work of the department, including Predatory Animal Control. In 1942, the sum of $76,921.63 was available for the 1942–1943 biennium, in 1944, $82,950 was appropriated, and in 1946, the amount reached $102,050. Expenditures of State-appropriated funds for the 1942–1943 period were $64,958.47, and for 1944–1945 were $67,799.70. Reversions of unspent balances to the General Fund were $11,963.16 in 1943, and $13,150.80 in 1945.

The June 1946 pay roll amounting to $4,322.48, indicates 21 persons regularly employed by the department. This does not include inspectors paid by fees which they collect for their services.

DIVISION OF ANIMAL INDUSTRY

The primary function of the Division of Animal Industry is the control and eradication of infectious diseases of livestock within the State, the major cost of the program being borne by the livestock within the State, through a special tax on livestock, with the exception of sheep.

The Board of Livestock Commissioners was created by Legislative Act in 1915 to enable the stockmen to control livestock diseases themselves. As the years went on, the State participated more and more in this program and other agricultural programs, until now the Commission not only watches over the livestock diseases but goes into seed, weed, and insect pest control and other similar projects, all at the request of the Legislature.

Composed of three members, the Board is appointed by the Governor for four-year terms. They receive no salaries with the exception of $10 per day when they are actually in session, in money coming from the Stock Inspection Fund which is raised by the tax on livestock. The board has wide authority in its work, and may not only inspect and quarantine livestock but may order it destroyed. The four-mill tax brings in from $25,000 to $30,000 a year, with expenditures from this fund $24,293 in 1942, and $19,967.87 in 1946. The balance in the fund is around $50,000, which is available for use by the Commission in cases of emergency, such as a violent outbreak of infectious disease

among livestock. While the money is deposited in the State Treasury, the State has no control over the funds except as provided by law. None of its funds revert, as do State appropriations for other projects handled by the Commission.

The State participates directly in livestock disease control work to the extent of $5,000 a year through a biennial appropriation of $10,000 to combat livestock diseases communicable to humans. In addition, there are several other projects carried out by the division which are more or less self-supporting through the assessment of fees.

Cooperating in the work of controlling livestock diseases are the Bureau of Animal Industry of the Federal Government, the Veterinary Control Service of the University of Nevada, and the Agricultural Experiment Station, also at the University. These agencies expend approximately $30,000 a year with the University institutions providing laboratory and research work. The Federal Bureau provides aid in the fight against tuberculosis and Bang's disease as well as in outbreaks of such diseases as foot-and-mouth and scabies.

The work of control of livestock diseases is divided into two parts. First is the general quarantine work pertaining to interstate shipments in cooperation with other States and with the United States Government, and second, control of diseases within the State in cooperation with the United States Department of Agriculture. Quarantine regulations are promulgated by the Division and permits issued for the importation of livestock into the State. The Division passes upon the qualifications of animals for entry into the State and, if necessary, inspects and makes diagnostic tests for certain diseases at their destination. The Division also passes upon the qualifications of veterinarians within the State for making inspections of livestock sent to other States, issues credentials and blank certificates for making such inspections, and examines certificates issued to insure that they conform to the requirements of other States and the United States Department of Agriculture.

The Division is prepared to provide assistance to stockmen in the control of such diseases as occur seasonally or in the form of epidemics. Among these diseases are anthrax, blackleg, rabies, hog cholera, redwater, brain fever of horses, and diseases of poultry. It is not possible the Division reports, to furnish actual individual service on ranches for extensive immunization and treatment of animals for infectious diseases as was done in the early days of the Department's activities.

From the Stock Commission Special Fund, the label given the fund of $10,000 appropriated biennially by the Legislature for control of animal diseases communicable to humans, the department spends an average of about $3,000 a year. Of the $20,000 appropriated in the four years from 1942–1945, $11,620.96 was expended for the control work, with the sum of $8,379.04 reverting to the General Fund of the State Treasury.

All in all, the State Department of Agriculture spends close to $25,000 a year for the control of livestock diseases and other protective services for the industry. This added to the approximately $30,000 spent from Federal and other State funds gives a total, in round figures, of $60,000 a year for the work.

BRAND RECORDING

All brands of cattle, horses, mules, asses, or hogs, in order to provide evidence of ownership, are required by law to be recorded with the State Department of Agriculture. These brands are not recorded elsewhere. Brands of sheep and goats are recorded in the offices of the various County Recorders. In addition to the recording of brands, the division publishes periodically a brand book and supplement, containing a transcript of all brands of legal record in Nevada.

This activity is self-supporting, fees being received for the recording or transferring of brands which amount to about $450 per year. Sales of brand books average around $200 a year, except during these years when new brand books are issued and the sales increase in proportion.

HIDE AND CARCASS INSPECTION

The Division of Animal Industry administers the State law providing for the inspection of hides and stamping of carcasses of cattle as a means of preventing cattle theft. The Division appoints and supervises the work of the inspectors of which there are from 80 to 90 at all times. These inspectors do not receive a salary, but are paid in fees, amounting to 25 cents per head, collected from those persons for whom inspections are made. The activity is self-supporting, with the exception of the cost of equipment used and supervision. Deposits are required from the inspectors for the equipment given them by the department, the sum of $158.93 being held in that fund at present.

A policy of limiting appointments to Sheriffs, Deputies, and Constables has been generally followed, but peace officers as such are not hide and carcass inspectors unless duly authorized to act in that capacity by the State Department of Agriculture. In a few cases, stamps are placed in the hands of persons other than peace officers where the latter are not conveniently located.

STOCK KILLED ON RAILROADS

Railroads are required by State law to report stock killed or found dead on rights-of-way to the office of the State Department of Agriculture which assists in determining the ownership of such animals by searching the brand records for the brands reported, or otherwise, and notifies the owner. The Department does not participate in the collection of damages.

ESTRAY LIVESTOCK

Persons taking up estray animals are required by law to report such animals to the State Department of Agriculture where an effort is made to determine the ownership. If this cannot be done by inspection of brands or ear tags or otherwise, such estrays are advertised in a newspaper in the district where found at the expense of the Department. If still unclaimed, after advertising, estrays are sold at auction and the proceeds placed in escrow in a bank for a year, so that if the owner appears, the money may be turned over to him. There is a fee of $100 a year turned into the Stock Inspection Fund for such sale proceeds unclaimed.

BRAND INSPECTION

The Department administers the Brand Inspection District Act which provides for inspection of brands of all livestock shipped out of brand inspection districts. To date, however, only two such districts, Clark County and Lincoln County, have been created. Inspectors are appointed by the Department and are paid for their services on a per diem basis. The service is practically self-supporting from fees collected for inspections, which average about $350 per year.

LIVESTOCK THEFT CONTROL

The Division of Animal Industry has on its staff one Supervising Brand Inspector whose duties are to assist in enforcing the provisions of the Brand Inspection District Act and the Act concerning estray livestock. This inspector does such other miscellaneous brand inspection and detective work as may be necessary and acts in cooperation with various peace officers throughout the State. Additional inspectors may be employed for short periods when conditions justify. The inspector is authorized under section 20 of the Act of 1915, creating the State Board of Stock Commissioners, to make arrests, and is also deputized by the Nevada State Police.

RODENT AND PREDATORY ANIMAL CONTROL

While more than $50,000 a year is deposited in the funds of the State Department of Agriculture for the control of rodents and predatory animals, the Department actually plays no part in the eradication of these pests and animals. The State has a cooperative agreement with the Fish and Wildlife Service of the Federal Government which supervises the eradication work. The Federal service employs the trappers, designates the territory in which they will work, and supervises their activities. Each month the bills for salaries, travel expenses, supplies, and other necessities are sent to the Department which approves them, and the State warrants, drawn on the funds, are mailed to those entitled to them.

There are two funds handled by the State Department of Agriculture for this work. One is the appropriation made by the State Legislature, $50,000 for the 1946–1947 biennium, and the other, a contribution made by the various grazing districts of the State from fees collected from stockmen for the use of the ranges. This latter fund amounted to $18,000 in 1944, and $30,000 in 1946. Previously these grazing districts funds were handled out of Washington, but the arrangement was changed in 1944 for easier control of the money. Details of the expenditures from all sources for rodent and predatory animal control are contained in another report.

DIVISION OF PLANT INDUSTRY

The Division of Plant Industry is supported wholly by State funds amounting, for 1946–1947 biennium to $42,000. These are divided into five appropriations, noxious weed control, seed control, insect and pest control, standardization and grading of agricultural products and

general quarantine support. Expenditures average about $20,000 per year. While the Division receives no outside funds, it has cooperative agreements with the Federal Government and some of the counties for the control of insect pests and some other activities. Including expenditures by these outside agencies, a total of about $34,000 is expended each year for activities of the Division. This figure is for the last few years. During the period of heavy infestation of Mormon crickets the expenditures were much more, the Federal Government, in 1941, expended $140,000 alone for the control work.

The Division of Plant Industry carries out the following programs:

INSECT PEST CONTROL

With the serious infestation of some years ago in the State of Mormon crickets and grasshoppers, State participation in the control of insect pests reached considerable sums. Starting with an appropriation of $10,000 in 1937 for the biennial period, State aid was increased to $24,000 in 1939, and continued at that figure in 1941. In 1943, the appropriation was reduced to $18,400, and in 1945 it was cut still further to $15,000 as the pest was further controlled. Control of Mormon crickets and grasshoppers is carried out on a cooperative basis, the Federal Government through the Bureau of Entomology and Plant Quarantine and counties and private individuals taking part with the State in the program. State funds have been used largely for the purchase of equipment and materials in the cooperative program with county, and local funds used mainly for the purchase of gasoline for the State and county-owned vehicles. Federal expenditures were largely for personnel and supervision. They amounted to $140,000 in 1941, and $15,000 in 1945. Airplanes owned by the Federal Agency were used extensively in spreading poisoned bait in the control work.

State expenditures for Insect Pest Control were $7,000 in 1942, $12,000 in 1943, $10,000 in 1944, $6,400 in 1945, and $7,800 in 1946. Reversions to the State Treasury of unused insect pest control funds amounted to more than $6,000 during this four-year period.

Other insect pest control work included campaigns against alfalfa weevil, earwigs, and termites.

NOXIOUS WEED CONTROL

Appropriations for Noxious Weed Control have been fairly level since 1941 at $4,000 per year, with expenditures of $4,300 in 1942, $1,676 in 1943, $1,658 in 1944, $3,000 in 1945, and $3,900 in 1946. Reversions have amounted to more than $5,200 during the same period. This is another program in which various agencies cooperate including the counties, Forest Service, Division of Grazing, United States Department of Agriculture, and the Nevada Agricultural Experiment Station. Considerable work has been done by the State Department in a study of weeds poisonous to animal life. Work is also being conducted in the control of Canada thistle, puncture vine, white top, and Russian knapweed. Under the law, the State Quarantine Officer's duty is to examine the spread and development of noxious weeds. If he finds such weeds, he is required to ascertain the name of the owner of property involved and to notify him in writing of the existence of the weeds

and order him to destroy them. The State Department is not required to remove these noxious weeds. It is merely designated as the agency which locates them, and in turn notifies the proper persons, the owner of the land, or the County Commissioners in the case of public lands. Some experimental and demonstration work looking to the development of better methods of weed control is also carried on.

STANDARDIZATION AND GRADING OF AGRICULTURAL PRODUCTS

This is another cooperative agreement program between the State and Federal Government with the State appropriating from $4,000 to $5,000 per biennium for the work. By State law, Nevada has set up its standardization and grading program to meet requirements of the Federal Government so that Nevada products may meet competition of other States in the markets of the country. A system of fees has been adopted which the State collects from the person owning the product to be graded. These fees amounted to nearly $2,800 in 1944, more than $1,100 in 1945, and $2,400 in 1946. Out of the total fees assessed, the Federal Government charges a varying amount, ranging from 20 cents each for certificates of grading for most products to $1 for poultry from one to 10,000 pounds. Some of the larger counties join with the State in the program, and if a County Inspector does the grading, the county receives the fee. Probably the reason for decrease in the State receipts for grading in 1945 was that County Inspectors did more of the work that year. In 1944 the counties received $766 in fees, but in 1945 the amount increased to $1,457, while the State's fees decreased. Fees are assessed for such items as potatoes, onions, and other vegetables at four dollars per car of 20 tons, with hay at $3.50 per car. For poultry grading, a charge is made of $1.50 per hour.

The program was largely self-supporting in 1944 and 1945. The Legislature appropriated $4,000 for the fiscal years of 1944 and 1945, but during that same period the State Treasury received $3,946 in fees which go to continue the work, and at the end of 1945, the sum of $1,042.13 reverted to the General Fund.

The work of this Department was given impetus because of the large number of Government contracts for supplies filled in Nevada. All of these contracts were based on Federal-State Grading Requirements.

AGRICULTURAL SEED CONTROL

The seed control program is financed entirely by the State to the extent of $2,000 a year from a biennial appropriation of $4,000. Of the $8,000 provided for this work during the last four years, $1,652 reverted to the General Fund, thus making the cost of the four-year program $6,348. Of this amount, $50 per month goes for salary to Professor P. A. Lehenbauer, Head of the Department of Biology at the University of Nevada, who analyzes seed samples in his laboratories at the University. Yearly costs of the service ranged from $831.71 in 1944 to $2,120.68 in 1945.

The idea back of the program is to protect the seed buyer, which usually means the farmer, from seeds containing noxious weed seeds as well as seeds that germinate poorly and result in a crop failure. Anyone desiring to have seeds tested may do so by presenting samples to

the State Department. Usually, the seeds are submitted by the wholesalers or retailers, who ask for tests before putting them on the market. The Department aids the Soil Conservation Program, Range Development Service, Grazing Service, and Indian Service in the seeding and reseeding projects of these agencis.

QUARANTINE SUPPORT

For quarantine support, the Legislature provides about $5,000 yearly with expenditures for the work of protecting the State from plant diseases and certain harmful insects which infest plants and shrubs, averaging $4,000. The Legislature appropriated $8,400 for the 1942–1943 biennium, $8,500 for the 1944–1945 biennium, and $10,000 for the 1946–1947 period. Of the $16,900 appropriated for the 1942–1945 period, the sum of $15,361.53 was spent, with $1,520.98 reverting to the State Treasury.

APIARY INSPECTION

Apiary inspection work is not a part of the activities of the State Department of Agriculture. It is a separate division, set up by the State for the protection of the bee men of Nevada and financed entirely by themselves through a tax of 15 cents a year on bee stands. But the State Quarantine Officer, who is also the Executive Officer of the State Department of Agriculture, is by law the ex officio secretary and executive officer of the State Apiary Commission. The executive officer receives no salary for his Apiary Commission work, but the head of the Division of Plant Industry of the State Department of Agriculture acts as chief inspector, and as such receives a salary of $50 a month or $600 a year for his efforts. The books of the State Apiary Commission are maintained at the offices of the State Department of Agriculture, and the bills are approved and paid through that department.

The Apiary Commission is composed of five members, named by the Governor. The Commission, in addition to its executive officer and its chief inspector, maintains six deputy inspectors. These inspectors, paid on a per diem basis at 75 cents an hour plus expenses, inspect the colonies of bees throughout the State as a disease control measure. In the two-year period from July 1, 1942, to June 30, 1944, they inspected 21,544 colonies and found and destroyed some 106 diseased colonies.

The complicated financial set-up of the State Department of Agriculture is the greatest handicap to a thorough understanding of this State agency. The present system is not only an awkward way of handling funds appropriated by the Legislature, but entails considerable extra work by bookkeepers and employees of not only the Department but the State Controller's office as well. The Department operates under nine separate funds, but the agency concentrates all of its activities in one office and the same employees handle portions or all of the work, for which the various funds were appropriated. As a result of this system, office expenses, travel expenses, and salaries must be taken out of each of the nine funds, although the office expenses are incurred in the one office and the salaries paid to the same employees.

A more efficient method would be to combine the funds of this

department preferably in the General Appropriation Bill as prepared from the Governor's budget, or failing that, by statute. This method would provide for the combining of the funds into three divisions. One for the division of plant industry which would include a lump sum for noxious weed control, quarantine support, seed control, insect pest control, and standardization and grading of agricultural products. With the exception of the insect pest control fund, these funds were contained in the General Appropriation Bill as passed by the 1945 Session. At that same session, separate legislation was enacted to provide funds for insect pest control. Under the program, the General Appropriation Bill would contain a provision "For the support of the State Department of Agriculture, division of plant industry—$42,000." A similar procedure would be followed for the Division of Animal Industry, with a separate item for the appropriation for Rodent and Predatory Animal Control.

This program would provide a more flexible spending of funds by the State Department of Agriculture. Under the present system, officials of the Department estimate as accurately as possible the amount needed to control, for instance, outbreaks of insect pests or quarantine support. If all goes well there is no difficulty. But if a serious infestation of Mormon crickets should occur, the Department is unable to use quarantine support funds even though their insect pest control fund is exhausted and there is little demand for expenditures of the quarantine money. The same idea would apply to livestock disease funds and such. If the funds are combined, the Department would be able to legally transfer unused funds from other work to the project in which an emergency might exist.

In addition, the legislator or taxpayer would not be required to search the statutes to determine how much money is appropriated for the support of the Department of Agriculture as is the case at the present time. Instead, he would turn to the General Appropriation Bill and find it all together.

If the Department's officials continue with the policy they have in the past, there need be no alarm that the change in appropriation procedure would result in heavier spending. The State Department of Agriculture's record of reversions is unusually good. During the four years of 1942, 1943, 1944, and 1945, the sum of $24,801.55 reverted to the Treasury as unspent.

While your Legislative Counsel believes that departments such as the Board of Sheep Commissioners and the State Apiary Commission should become a part of the State Department of Agriculture, nevertheless, he feels that such a merger should be left entirely to the two departments concerned. They tax themselves for support, and inasmuch as it is their money, they probably should be permitted to spend it as they desire and through any department they desire.

Because of the confusion that is bound to exist because of a similarity of names of the State Board of Agriculture and the State Department of Agriculture, it is suggested that the Legislature approve legislation which would change the name of the State Board of Agriculture to the State Fair Board. To the average person the term "State Board of Agriculture" suggests the equivalent of a State

Department of Agriculture, a regulatory organization. Actually, the State Board of Agriculture's sole duty is in connection with control of the Fallon fair grounds, and the Reno race track.

In addition to the tables giving details of expenditures of the various funds under control of the department, which follow, other and more detailed reports are available in the offices of the Legislative Bureau.

STATE DEPARTMENT OF AGRICULTURE

Combined statement of receipts and expenditures of funds by the Department of Agriculture. These include funds expended directly by the department or handled through the department.

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
Stock inspection (4-mill tax)	$41,324.42	$44,747.53	$48,682.13	$59,208.75	$74,092.46
Stock Comm. Sp.	10,000.00	8,011.99	10,000.00	7,166.95	10,000.00
Quarantine Sup.	8,411.41	4,223.41	8,500.00	5,254.70	10,000.00
Noxious weed	8,022.66	3,635.68	8,009.22	6,350.40	8,086.00
Seed control	4,011.00	1,915.10	4,008.71	3,196.75	4,078.00
Standardization	4,497.51	2,471.00	6,931.90	4,513.08	7,496.74
Insect pests	22,494.83	15,659.38	18,724.80	8,637.97	15,085.00
St. Rodent and Pred.	27,525.15	21,786.28	32,220.85	17,930.15	50,677.70
Grazing Dist. Pred.			18,239.80	23,552.51	35,170.23
Apiary Comm.	2,065.55	2,090.70	2,346.49	2,527.90	2,508.45
Printing Fund	405.00	242.50	430.00	389.65	380.00
Total	$128,757.53	$104,783.57	$158,093.90	$138,728.81	$217,574.58
Disbursements—					
Salaries	$38,752.20	$44,305.96	$49,456.70	$53,363.90	$62,002.02
Travel	13,580.40	14,523.93	12,591.54	18,426.15	9,711.57
Office and Sup.	8,562.10	12,778.77	6,234.20	6,391.88	9,674.11
Equipment	1,262.89	370.36	465.98	816.91	6,439.15
Total	$62,157.59	$71,979.02	$68,748.42	$78,998.84	$87,826.85
Balance June 30	66,599.94	20,838.34	86,838.23	45,909.67	129,070.03
Reversion		11,966.21	2,507.25	13,820.30	677.70

Detailed reports of receipts and expenditures by funds follow:

DIVISION OF ANIMAL INDUSTRY—STOCK INSPECTION FUND

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
4-mill tax	$23,945.64	$26,329.66	$27,494.61	$30,001.29	$28,981.09
Fees, etc.	1,623.19	1,386.67	825.67	825.67	4,041.72
Balance July 1	15,755.59	17,031.20	20,110.22	28,381.79	41,069.65
Total	$41,324.42	$44,747.53	$48,682.13	$59,208.75	$74,092.46
Disbursements—					
Salaries	$13,662.15	$12,557.21	$12,387.43	$11,933.37	$14,206.59
Travel	7,209.81	8,362.58	5,522.68	3,696.03	3,387.99
Office	3,175.42	3,662.52	2,378.31	2,430.36	2,373.29
Equipment	245.84	55.00	11.92	79.34	
Total	$24,293.22	$24,637.31	$20,300.34	$18,139.10	$19,967.87
Balance June 30	17,031.20	20,110.22	28,381.79	41,069.65	54,124.59

Fund derived from 4-mill tax on livestock except sheep and goats.

STOCK COMMISSION SPECIAL

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
State appropriation	$10,000.00		$10,000.00		$10,000.00
Balance July 1		$8,011.99		$7,166.95	
Total	$10,000.00	$8,011.99	$10,000.00	$7,166.95	$10,000.00
Disbursements—					
Salaries	$1,854.25	$3,609.33	$2,767.75	$2,678.50	$2,548.00
Travel	115.83	201.26	30.15	32.25	10.80
Office	10.14	200.94	35.15	77.62	297.74
Equipment	7.79				
Total	$1,988.01	$4,011.53	$2,833.05	$2,788.37	$2,856.54
Balance June 30	8,011.99		7,166.95		7,143.46
Reversion		4,000.46		4,378.58	

Funds used to combat livestock diseases communicable to human beings.

DIVISION OF PLANT INDUSTRY—QUARANTINE SUPPORT

Funds available—	Fiscal Years				
	1942	1943	1944	1945	1946
State appropriation	$8,400.00		$8,500.00		$10,000.00
Balance July 1		$4,223.41		$5,253.50	
Misc. receipts	11.41			1.20	
Total	$8,411.41	$4,223.41	$8,500.00	$5,254.70	$10,000.00
Disbursements—					
Salaries	$2,795.00	$2,675.00	$2,225.00	$3,068.75	$3,762.50
Travel	797.37	341.81	399.37	358.27	230.87
Office expense	463.52	638.31	618.53	723.04	645.57
Equipment	132.11	92.50	3.60	59.45	
Total	$4,188.00	$3,747.62	$3,246.50	$4,209.51	$4,638.94
Balance June 30	4,223.41		5,253.50		5,361.06
Reversion		475.79		1,045.19	

NOXIOUS WEED CONTROL

Funds available—	Fiscal Years				
	1942	1943	1944	1945	1946
State appropriation	$8,000.00		$8,000.00		$8,000.00
Balance July 1		$3,631.43		$6,350.40	
Misc. receipts	22.66	4.25	9.22		86.00
Total	$8,022.66	$3,635.68	$8,009.22	$6,350.40	$8,086.00
Disbursements—					
Salaries	$2,530.51	$1,122.07	$1,181.25	$2,099.64	$2,464.75
Travel	1,661.79	194.39	224.37	295.95	807.15
Office expense	198.93	344.86	253.20	379.05	713.96
Equipment		15.00		255.11	
Total	$4,391.23	$1,676.32	$1,658.82	$3,029.75	$3,985.86
Balance June 30	3.631.43		6.350.40		4,100.14
Reversion		1,959.36		3,320.65	

DIVISION OF PLANT INDUSTRY—AGRICULTURE SEED CONTROL

Funds available—	Fiscal Years				
	1942	1943	1944	1945	1946
State appropriation	$4,000.00		$4,000.00		$4,000.00
Balance July 1		$1,906.10		$3,177.00	
Miscellaneous receipts	11.00	9.00	8.71	19.75	78.00
Total	$4,011.00	$1,915.10	$4,008.71	$3,196.75	$4,078.00
Disbursements—					
Salaries	$1,500.00	$1,179.25	$600.00	$1,556.25	$1,287.50
Travel	279.35			288.37	111.99
Office expense	245.80	159.92	223.83	246.09	212.93
Equipment	79.75		7.88	29.97	
Total	$2,104.90	$1,339.17	$831.71	$2,120.68	$1,612.42
Balance June 30	1.906.10		3,177.00		2,465.58
Reversion		575.93		1,076.07	

STANDARDIZATION AND GRADING OF AGRICULTURAL PRODUCTS

Funds available—	Fiscal Years				
	1942	1943	1944	1945	1946
State appropriation	$4,000.00		$4,000.00		$5,000.00
Balance July 1		$1,913.85		$3,391.74	
Miscellaneous receipts	497.51	557.15	2,931.90	1,121.34	2,496.74
Total	$4,497.51	$2,471.00	$6,931.90	$4,513.08	$7,496.74
Disbursements—					
Salaries	$1,927.53	$1,201.50	$2,482.50	$2,125.08	$3,077.13
Travel	487.19	320.57	501.65	442.29	662.83
Office expense	166.79	221.92	381.53	510.54	325.98
Equipment	2.15		38.08	393.04	
Total	$2,583.66	$1,743.99	$3,403.76	$3,470.95	$4,065.94
Balance June 30	1,913.85		3,391.74		3,430.80
Reversion		727.01	136.40	1,042.13	

Miscellaneous receipts derived from fees paid for grading. Program is cooperative with Federal and county.

DIVISION OF PLANT INDUSTRY—INSECT PEST CONTROL

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
State appropriation			$18,400.00		$15,000.00
Balance July 1	$22,481.63	$15,509.38		$8,163.87	
Miscellaneous receipts	13.20	150.00	324.80	474.10	85.00
Total	$22,494.83	$15,659.38	$18,724.80	$8,637.97	$15,085.00
Disbursements—					
Salaries	$4,665.17	$6,689.39	$7,194.71	$3,845.31	$5,495.34
Travel	1,187.82	1,242.75	1,137.57	898.55	860.27
Office expense	337.21	3,826.09	1,674.15	1,670.42	1,479.14
Equipment	795.25	207.86	404.50		10.00
Total	$6,985.45	$11,966.09	$10,410.93	$6,414.28	$7,844.75
Balance June 30	15,509.38		8,163.87		7,240.25
Reversion		3,693.29	150.00	2,223.69	

RODENT AND PREDATORY ANIMAL CONTROL

Funds under control of Department of Agriculture but expended by Federal Fish and Wildlife Service.

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
State appropriation	$20,000.00		$30,000.00		$50,000.00
Balance July 1		$13,416.49		$17,362.05	
Fur sales	7,525.15	8,369.79	2,220.85	568.10	677.70
Total	$27,525.15	$21,786.28	$32,220.85	$17,930.15	$50,677.70
Disbursements—					
Salaries	$8,797.78	$14,281.83	$8,991.90	$10,701.54	$16,845.03
Travel	1,541.29	3,574.51	3,646.05	6,624.22	2,273.57
Office and supplies	3,769.59	3,401.67			2,296.33
Total	$14,108.66	$21,258.01	$12,637.95	$17,325.76	$21,414.93
Balance June 30	13,416.49		17,362.05		28,585.07
Reversion		528.27	*2,220.85	*604.39	*677.70

*Fur sale receipts go into General Fund beginning with 1944.
Reversion in 1945 includes $36.29 remaining unexpended from 1944 appropriation.

FUNDS PROVIDED BY GRAZING DISTRICTS

Funds are placed in Stock Inspection Fund by State Controller, remain under control of Department of Agriculture, but expended by Federal Fish and Wildlife Service.

	Fiscal Years		
	1944	1945	1946
Funds available—			
Grazing District Fund	$18,000.00	$14,950.00	$30,100.00
Balance July 1		6,179.66	3,769.46
Fur sales	239.80	2,422.85	1,377.00
Total	$18,239.80	$23,552.51	$35,170.23
Disbursements—			
Salaries	$10,640.66	$14,350.83	$11,414.80
Travel	819.48	5,432.22	1,026.73
Office and supplies	600.00		1,134.44
Equipment			6,428.00
Total	$12,060.14	$19,783.05	$20,003.97
Balance June 30	6,179.66	3,769.46	15,166.26

APIARY COMMISSION

Funds available—	Fiscal Years 1942	1943	1944	1945	1946
Bee stand tax	$1,461.05	$1,377.11	$1,568.37	$1,506.28	$1,387.89
Balance July 1	564.50	673.59	728.12	971.62	1,070.56
Printing Fund	40.00	40.00	50.00	50.00	50.00
Total	$2,065.55	$2,090.70	$2,346.49	$2,527.90	$2,508.45
Disbursements—					
Salaries	$1,019.81	$990.38	$985.50	$1,004.63	$900.38
Travel	301.35	286.06	310.22	358.00	339.37
Office and supplies	30.80	46.14	29.15	44.71	28.78
Equipment	----------	----------	----------	----------	1.15
Printing	----------	36.95	----------	21.80	
Total	$1,351.96	$1,359.53	$1,324.87	$1,429.14	$1,269.68
Balance June 30	713.59	728.12	1,021.62	1,070.56	1,238.77
Reversion	----------	3.05	----------	28.20	

Supported by tax of $0.15 per year on each bee stand within the State. State provides funds for printing.

*Although the Apiary Commission is not a part of the State Department of Agriculture, the Executive Officer of the Department is the Secretary of the Commission. The books of the Apiary Commission are maintained at the offices of the Department of Agriculture.

RODENT AND PREDATORY ANIMAL CONTROL

CARRIED ON IN COOPERATION WITH THE FISH AND WILDLIFE SERVICE

A report on the many ramifications of the control of rodents and predatory animals in Nevada, the support of which program requires financial contributions from the Federal Government, the State of Nevada, the Grazing Districts of the State, ranch and farm interests, as well as counties in which losses to livestock are costly.

RODENT AND PREDATORY ANIMAL CONTROL

Rodent and predatory animal control work in Nevada is a cooperative program involving the Federal Fish and Wildlife Service, the State of Nevada, the Nevada Fish and Game Commission, Nevada Grazing Districts, Nevada Sheep Commission, individual counties, livestock men and ranchers, Irrigation Districts and, from time to time, such Federal agencies as the Forest Service, WPA, and CCC.

The various agencies put up the money and the Wildlife Service carries out the program. Funds provided, other than strictly Wildlife Service funds, are retained by the contributor or placed in the hands of the State Controller to be disbursed by State warrant. The Wildlife Service sends in its bills each month, and the funds are paid out by the agencies as directed. Administrative costs are absorbed by the Wildlife Service.

The State's participation in the program comes through a direct appropriation by the Legislature which, in 1946–1947, amounted to $50,000, or $25,000 a year. These funds are handled through the State Department of Agriculture, or the Board of Stock Commissioners, which merely approves the bills sent to it by the Wildlife Service. The Grazing Districts throughout the State provide varying amounts, $30,000 in 1946, which are also handled through the Department of Agriculture and the State Controller, just as though they were appropriated by the Legislature. Prior to 1944, Grazing District funds were handled directly by the Wildlife Service, the money being deposited in Washington, but it was found that it was simpler to handle them through the State. Since 1944 they have been handled by the State, although the balance remaining in the fund retained at Washington was finally consumed only in 1946.

Some of the counties provide special funds for participation in the work, while individual ranchers and livestock men add sizable sums to the work. The Nevada Sheep Commission also participates, providing $3,400 in the last five years.

Cost of the work, as well as the results, have varied with the years. Expenditures for both the rodent and the predatory animal programs amounted to $95,000 in 1942, $91,000 in 1943, $98,000 in 1944, $106,000 in 1945, and $110,000 in 1946. Of these amounts, about $19,000 is expended for rodent control, the balance going for predatory animal control.

The Federal Government provided a little more than half of the $110,416.20 spent on the programs last year, as compared with from 40 to 45 percent in previous years.

Receipts from the sale of furs plays a large part in the money available for expenditure in some of the funds. The Grazing Districts and wool growers use their fur receipts for further control work. In the case of the wool growers, for instance, only $3,400 was provided from the Sheep Commission treasury for predatory animal control during the last five years, but because the fur receipts were retained in the fund, more than $13,000 was made available. There were no expenditures made of Sheep Commission funds last year. The fund

provided by the State was augmented to the extent of $15,894.94 during the years of 1942 and 1943 by the sale of furs. Since then, receipts from this source amounting to $3,430.36 have reverted to the General Fund, further use of such funds in the program having been discontinued.

Altogether in the last five years income from the sale of furs from the predatory animal control program amounted to $42,225.26. Receipts from this source, however, have shown a sharp drop in the last few years. In 1943, the sum of $14,283.45 was collected from fur sales, while in 1946 the figure slumped to $2,527.57. A large part of the decrease was the result of a decline in prices paid by fur dealers for pelts, partly because of a smaller take of furs suitable for sale

The Fish and Game Commission, until the end of the 1946 fisca year, participated in a special beaver project under the Rodent Con trol program which resulted in about $35,000 being received from th sale of furs. Most of this money was used for other purposes by th Commission, but during this year of 1947, under a program which ha discontinued full cooperation with the Wildlife Service, all of th money received from fur sales is to be put back into the Beaver Con trol Project.

When the Wildlife Service hires trappers on the State's accoun or any of the other agencies, the furs taken and sold by those tra pers are credited to that account. As a result, a few trappers in goo hunting grounds might exceed the results of more trappers in th more difficult areas. In other words, the furs collected are not divide proportionately among the contributing agencies, the agencies recei ing just those furs their trappers actually took.

Costs of the program have mounted with the war years because increased salaries and expenses of trappers, and because of the increa in the cost of supplies, particularly poison. Strychnine used in coyo control has more than doubled, and the amount that $2,500 purchas in 1946 will cost $5,000 in 1947.

Salaries paid to trappers range from $1,822 to $2,644.84 a year. addition they receive travel expenses up to $75 a month, $10 a mon per horse, and lion hunters receive $2.50 per month per dog.

Losses to stockmen from predatory animals were reported light during 1946 than for many years in spite of the fact that the ja rabbit population has decreased and fewer private trappers are oper ing.

The use of airplanes in the control work was increased during t year with what was reported as good results. There were $1,132 letl bait stations dropped from planes and a check made of 28 of th stations by the Wildlife Service showed 123 dead coyotes in immediate areas. In one area, 284 coyotes were shot during the win from a Cub plane near bands of sheep.

Rodent control work consists primarily of control of pocket goph and ground squirrels. Poisoned grain, gas cartridges, and other ma rials are made available to ranchers and farmers from the Reno offi of the Wildlife Service at cost, plus shipping charges.

The Truckee-Carson Irrigation District provided funds last year an effort to control gophers which caused breaks in the district's ca system.

While Nevada operates on a paid trapper system, Utah in recent years has gone back to the bounty system. The results in Utah are interesting, but a comparison between the two systems is difficult. At an expenditure of $116,952 in 1946, bounty trappers killed 17,300 coyotes, 1,745 bobcats, 174 mountain lions, and four wolves, this at the rate of $6 for coyotes and bobcats, $15 for mountain lions and wolves. Utah officials, however, have decided there are no wolves in that State and have issued orders that before any more bounties are paid on the animals, the head offices of the service be notified.

When trappers work on the bounty system, they very naturally go to the areas where predators are most prevalent which permits the animals to flourish unmolested in those regions where trapping is difficult. To meet this problem, Utah provides for the payment of a salary of $125 a month to trappers who go to the difficult areas where sheepmen call for aid. These trappers receive the bounty as do the other trappers. Under this system last year, 6,133 predatory animals were killed, including 5,567 coyotes, at a cost of $78,169.23. This figure includes $37,104 paid for bounties and $41,065.23 for salaries, or at a rate of $12.75 per animal.

All of this is paid for, in Utah, by the sheepmen who pay a special tax on their flocks. The Utah Legislature appropriated $9,000 for the enforcement of the law, but the sheepmen administer the bounty program themselves.

In June of 1945, the Fish and Wildlife Service withdrew from participation in the Utah program of predatory animal control. The reason was, the service said, that it could not compete with the bounty system which permitted trappers to earn as much as $600 a month as compared with the lower salaries paid by the Government. The Wildlife Service contended that for many years, Utah provided an average of only $23,000 annually for control work with the Wildlife Service contributing around $28,000, and that if Utah had contributed as much under the trapper system as it does under the bounty system, the Wildlife Service would be able to show results comparable to the bounty program. The Wildlife Service reported that the cost per animal in Utah under its system was $9.99, and that two years after the bounty system went into effect, the cost mounted to $15.80 per animal. The total cost per animal in Utah in 1946 was $7.69 under the combined salary and bounty system according to figures received from the Utah Commission by the Legislative Bureau.

This last year, Utah reported a new agreement with the Fish and Wildlife Service for a return of the Federal agency to the Utah field. Under the program the Utah Department of Agriculture is providing funds, the equivalent to a five-mill levy on sheep and $5,000 for rodent control. In addition, the woolmen have agreed to attempt to raise the sheep tax another five mills for this work. The Federal agency will concentrate its efforts on the hard-to-get coyote, and the paid trappers will not be permitted to receive bounties on pelts and must turn the pelts in for sale.

While the comparison is not altogether fair to Nevada, the Utah figure of $12.75 per animal for the combination bounty and paid trapper system might be placed alongside Nevada figures for 1946. In 1946, 6,650 predatory animals were actually counted as killed in

Nevada. This cost $91,418.74, or $13.75 per animal. But at the same time, Nevada used the airplane system of spreading poison, and very likely out of the more than 1,100 bait stations dropped from planes, there were innumerable coyotes poisoned that were never counted because of the inaccessibility of areas involved.

Figures, subject to the same question, for Nevada in 1942 show the cost per animal to be $8.66, in 1943, $7.86; 1944, $7.82; 1945, $10.21, and 1946, $13.75. If, however, the returns from the sale of furs which amounted to more than $42,000 during the five years were subtracted from the cost of extermination, the cost per animal would be reduced considerably.

It appears that no new legislation is necessary to place a bounty plan in effect in Nevada if this State desires a program similar to that in effect in Utah. Both the sheepmen and stockmen are authorized to pay bounties if they desire out of their own funds. Under the paid trapper system in use in Nevada, however, the cost is borne by the entire State and not only by the industries benefited.

Additional details and documents on the Utah bounty system, including a copy of the Utah bounty laws, are available in the offices of this Bureau. Details of expenditures of funds from all sources in Nevada by the Fish and Wildlife Service follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Rodent control disbursements—					
Federal	$8,606.81	$7,669.61	$9,363.30	$10,462.92	$10,078.88
Nevada SDA	3,521.22	4,550.40	2,870.94	2,940.75	1,640.75
Nevada F & G Comm.	1,190.86	2,588.48	3,629.48	7,504.75	6,023.81
Forest Service	106.27		421.80		300.00
Counties	1,036.62	700.00	148.93		
Range develop.	42.42	349.80		44.90	13.60
Co-op. ranchers	1,517.84	1,155.95	383.70		
W P A	3,268.30	76.80			
C C C	336.93		1.50	343.48	740.42
Nev. Graz. Dist.		516.72			200.00
T-C Irrig. Dist.					
Total	$19,627.27	$17,607.76	$16,819.65	$21,296.80	$18,997.46
Predatory animal control disbursements—					
Federal	$28,252.95	$25,996.94	$30,455.72	$34,845.12	$45,651.19
Nevada SDA	10,665.64	16,629.41	9,767.01	14,385.01	19,788.50
W P A	6,728.80	830.40		864.27	
Wool growers	2,721.79	3,610.05	6,061.74	21,138.03	20,003.97
Nev. Graz. Dist.	12,127.81	16,422.14	25,051.72	2,275.14	364.03
Counties	1,021.60	889.05	700.00	9,911.05	5,013.26
Livestock Int.	13,969.10	9,471.98	10,018.53		
Nevada F & G Comm.				1,475.99	627.79
Total	$75,487.69	$73,849.87	$82,054.72	$84,894.61	$91,418.74
Grand total	95,114.96	91,457.73	98,874.37	106,191.41	110,416.20
Predatore program—					
Animals killed	8,715	9,396	10,498	8,312	6,650
Skins sold	3,818	4,278	3,830	1,529	1,001
Fur receipts	$11,222.33	$14,283.45	$10,010.39	$4,211.52	$2,527.57
Rodent program—					
Acres treated	78,271	75,491	54,268	24,863	32,089
Bait used, lbs.	20,737	22,996	11,622	5,471	4,640

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STATE BOARD OF SHEEP COMMISSIONERS

A report on the activities of a self-financed agency set up by law to regulate and control all matters pertaining to the sheep industry in the State of Nevada.

STATE BOARD OF SHEEP COMMISSIONERS

Nevada's State Sheep Commission, operating under Legislative Act since as far back as 1907, was created by the sheepmen of the State primarily for the protection of their flocks from parasites and disease.

Wide powers are given the Commission for the enforcement of its rules and regulations for the quarantining, dipping, or treating sheep which may be infested with parasites or disease. The Commission maintains inspectors, on a part-time basis, to carry on its work.

The agency finances itself and receives no State funds except through the services of such departments as the State Veterinary Control Service, and, at times, from the Animal Disease Control Division of the State Department of Agriculture. A levy of four mills on all sheep and goats assessed for taxes within the State produces revenue of around $7,000 per year at the present time.

Expenses of the Commission, during the last few years, have exceeded income; but because of a surplus built up in former years, the work of the agency has not been curtailed. Salary costs were $5,300 in 1946 and around $4,000 in 1944 and 1945, with travel expenses of inspectors amounting to about $2,000 and office expenses of $500, making up the total operating costs. In addition, during this previous five-year period, the Sheep Commission contributed $3,400 to the work of predatory animal control carried on in cooperation with the Federal Fish and Wildlife service. This $3,400 expenditure, however, permitted the spending of more than $16,000 during the five-year period for the predatory animal control work in behalf of the Sheep Commission. The Commission did this by permitting money received from the sale of furs to remain in the Predatory Animal Control Fund.

The Commission maintains a balance in its fund of close to $15,000 so that it will be prepared to act against outbreaks of contagious or infectious disease among the flocks of the State.

Funds of the Commission are handled through the State Controller and State Treasurer as are State funds, and the tax collections are made by the counties and deposited with the State Treasurer.

Although the State Department of Agriculture has jurisdiction over all other livestock and poultry, it has no control over sheep or goats within the State. Some moves have been made in the past to place the Sheep Commission under the Agriculture Department, but no action was taken by the Legislature. While it would appear logical for such a transfer and perhaps of benefit, the sheepmen themselves are apparently satisfied with the present arrangement; and inasmuch as the Commission is financed entirely by the sheepmen, their wishes should govern.

A detailed report on income and expenditures of the Commission follows:

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	$17,676.89	$16,778.74	$15,469.77	$15,703.46	$15,200.53
Tax receipts*	6,787.95	6,288.04	6,425.68	5,943.66	7,496.07
Total	$24,464.04	$23,066.78	$21,895.45	$21,647.12	$22,696.60
Disbursements—					
Salaries	$3,683.71	$3,549.76	$4,050.01	$4,140.44	$5,302.51
Travel	1,806.33	1,891.44	1,566.93	1,847.48	2,020.27
Office	496.06	455.81	575.05	458.67	131.15
Predatory Fund	1,700.00	1,700.00			
Total expense	$7,686.10	$7,597.01	$6,191.99	$6,446.59	$7,453.93
Balance June 30	16,778.74	15,469.77	15,703.46	15,200.53	15,242.67

SHEEP COMMISSION

Predatory Animal Control Fund expended by Fish and Wildlife Service.

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	$9.41	$1,391.22	$2,587.34	$579.55	$9.43
Commission Fund	1,700.00	1,700.00			
Fur sales	2,403.60	3,106.17	4,053.95	294.15	33.45
Total	$4,113.01	$6,197.39	$6,641.29	$873.70	$42.88
Disbursements	2,721.79	3,610.05	6,061.74	864.27	
Balance June 30	$1,391.22	$2,587.34	$579.55	$9.43	$42.88

*4-mill tax on assessed valuation of sheep and goats.

he Commission

45	1946
03.46	$15,200.53
43.66	7,496.07
47.12	$22,696.60
0.44	$5,302.51
7.48	2,020.27
8.67	131.15
6.59	$7,453.93
0.53	15,242.67

life Service.

	1946
.55	$9.43
.15	33.45
.70	$42.88
.27	
.43	$42.88

FISH AND GAME COMMISSION

A report on fishing and hunting activities in Nevada and on the agencies which control what is rapidly becoming one of the big sources of income to the cities and merchants of this State.

FISH AND GAME COMMISSION

There's something about fishing and hunting that brings out the argumentive side of a person's nature, and of all the statutes now in force in Nevada, the Nevada fish and game laws take top standing as a source of controversy.

Every session of the Legislature finds a host of amendments to the fish and game laws being introduced until the statutes that govern the activities of hunters and anglers are now among the largest of the books.

The reason for all the amendments as well as all the controversy about fish and game is because there are probably more persons interested in the subject than in any other legislation.

In the calendar year of 1945, nearly 24,000 hunting licenses were issued, almost 21,000 fishing licenses, 256 trappers' licenses, and nearly 20,000 deer tags, with 250 antelope tags and 60 elk tags providing up a source of revenue that brought nearly $160,000 to the fish and game funds of the State and various counties.

To insure a continuation of the interest in fishing and hunting, the State Fish and Game Commission planted 1,764,625 fish during the year, distributed 4,250 pheasants, expended varying amounts for the protection of deer from predatory animals, public duck hunting grounds, and for the propagation of other game birds, including attempts to increase the population of sagehens within the State. In addition, some of the counties maintain fish hatcheries to make the streams of the State still more attractive to the fisherman, and also planted more game birds for the hunter.

Fishing and hunting is a big business in a great many States, and under the impetus of various sportsmen groups in Nevada and the State Commission is rapidly entering that category in this State. The State Commission has prepared for greater fish hatchery production and has instituted an upland game program that should provide more and better hunting in the years to come. The State Commission has interested itself in a beaver program, and this last year took over full management of that project after years of cooperating with the Fish and Wildlife Service of the Federal Government.

More recently, sportsmen of the State have agreed upon a new fish and game program that, if approved by the Legislature, will still further promote fishing and hunting in the State.

The State Fish and Game Commission is composed of five persons, appointed by the Governor from five districts into which the State has been divided. They have full authority under the law in connection with the protection, preservation, and propagation of fish and game and supervise the activities of the various employees under them. They receive no pay, but their expenses incident to attending meetings of the Commission are paid for out of the fish and game fund. This amounts to about $2,000 a year.

The program of the Fish and Game Commission is financed by a direct appropriation by the Legislature, usually $25,000 a biennium

plus a share of hunting and some other licenses collected by the counties, in addition to miscellaneous receipts including funds secured from the sale of beaver pelts.

Here is how the money comes in, with the fiscal year ending June 30, 1946, providing the example:

Appropriation for fiscal years of 1946–1947	$25,000.00
Two-fifths of hunting licenses sold	11,578.00
All receipts from sale of deer tags	20,218.00
All receipts from sale of antelope tags	1,200.00
All receipts from trappers' licenses	344.00
Miscellaneous licenses, including those paid by private fish hatcheries, fish dealers, etc.	1,227.21
Receipts from sale of beaver pelts	31,507.00
Balance from 1945 contract fund	170.59
Total	$91,244.80

Receipts for the fiscal year ending June 30, 1947, will be quite a bit less because there will be no appropriation by the Legislature available and the sale of beaver pelts will probably be considerably less. All of the money is placed in one pot which is one of the reasons why there are no reversions of unspent money from the State appropriation for fish and game. To make doubly sure all the money from the State Legislature will be spent, the Commission usually spends the appropriation during the first of the two years for which it is appropriated. It will be noted in the above table that the State receives no funds from the sale of fishing licenses, the counties retaining these receipts as well as the receipts of all fishing and hunting licenses sold to aliens.

Two counties, Elko and White Pine, contribute none of their hunting license receipts to the State Fish and Game Fund as the State law exempts them from such participation. Counties maintaining their own fish hatcheries are exempt if they cast less than 9,000 votes for Representative in Congress at the last election. Although Washoe County maintains its own fish hatchery, it cast more than 9,000 votes for Congressman and thus does not come under the exemption provision.

As a result of the present division of income from the sale of fishing and hunting licenses, the counties retain by far the largest share. In the calendar year of 1945, total receipts were $159,921.50 from the sales of licenses in the various counties. These were made up of fishing licenses, $30,350.50; hunting licenses, $107,765; trappers licenses, $388; deer tags, $21,418. Of the $159,921.50, the State Fish and Game Commission received $32,963, while the share of the counties was $126,958.50.

Because of a law that exempts persons over 60 years of age and Indians from the payment of licenses, the State and counties lost $8,451 during 1945 from that source. There were 2,238 exempt fishing licenses issued, 2,330 exempt hunting licenses, and 1,099 deer tags.

Expenses of the State Commission during the past five years amounted to a total of $232,951.66. In the fiscal year ending June 30, 1942, total expenditures were $23,122.40 with costs of the Commission

jumping to $54,295.20 in 1943. They decreased to $28,990.77 in 1944 and went up to $76,460.99 in 1945. During the fiscal year of 1946, the Commission spent $50,082.30. These 1946 expenditures included $21,605 in salaries; $8,465.55 travel expense, including those of the Fish and Game Commissioners, and general support $19,371.07. The sharp increase in 1945 expenditures is accounted for largely by the construction of facilities at the Verdi fish hatchery costing $22,878.52.

Included in the above figures is $14,838 expended for the operation of the State Fish Hatchery and the rearing of fish. For game birds, the Commission spent $12,340.62 during the fiscal year of 1946, including purchases of birds, $1,400, food for them $1,255.64 and other costs.

The beaver conservation program of the Commission was changed considerably during the last year. Previously, the Commission worked in cooperation with the Federal Government in the control of these fur-bearing animals. The Commission provided funds for the use of the Fish and Wildlife Service which took over the supervision of the project. This last year, however, the Commission took over full control of the work itself and employed the same man employed by the Fish and Wildlife Service as head of the project. The main idea back of the program is the removal of beaver from areas where there are so many they constitute a problem, to other regions where their dam-building ability can be put to good use on the small streams. These dams help regulate the flow of water, conserve it for farmers and others depending upon it for irrigation, and provide pools for fish where the streams get so low in the early fall as to cause a serious menace to fish life.

During the past five years, the Fish and Game Commission profited from its beaver program. It contributed $20,000 during that period to the Fish and Wildlife Service for that Service's rodent control program, including beaver conservation, and received in return $45,150.88 from the sale of beaver pelts taken by the Service's trappers. The program, however, was not to take furs, but during the winter surplus beaver causing damage must be pelt trapped. The land owners do the trapping and retain 50 percent of the furs.

Under the new system, the State Commission does not plan to make it a money-making project. Rather, all funds secured from pelts will be turned back into the program.

Ten persons were employed by the Commission in June 1946, the pay roll for that month indicates. The field representative is paid $375 a month during the summer, but in the winter he gets only $50 because of other employment. He works late afternoons, nights, and weekends during the fall, winter, and spring months for the $50. The hatchery superintendent received $225 a month, the June pay roll indicates, with the beaver conservation superintendent receiving $220. A field technician and the superintendent of the game farm received $200 a month each in June, with the senior hatchery man receiving $185. The senior game farm attendant receives $175 as does the assistant secretary of the Commission. Two part-time employees receive $75 a month.

Details of receipts and expenditures for each of the last five years follows, and a report showing the licenses sold and the fish and pheasants planted in each of the counties during 1945 follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
Balance July 1	----------	$26,777.88	----------	$43,819.92	$170.59
Appropriation	$25,000.00	----------	$25,000.00	----------	$25,000.00
Hunting licenses	10,360.00	8,348.00	9,790.00	9,751.00	11,578.00
Deer tags	10,976.00	14,664.00	22,205.50	20,594.00	20,218.00
Antelope tags	----------	----------	2,445.00	1,380.00	1,200.00
Trappers	527.00	345.00	601.00	472.00	344.00
Misc. licenses	483.00	4,154.82	1,679.50	245.50	1,227.21
Misc. income	----------	5.50	----------	369.16	
Sale of furs	2,554.28	----------	11,089.69	----------	31,507.00
Total	$49,900.28	$54,295.20	$72,810.69	$76,631.58	$91,244.80
Disbursements	23,122.40	54,295.20	28,990.77	76,460.99	50,082.30
Balance	$26,777.88	----------	$43,819.92	$170.59	$41,162.50
Disbursements—					
Salaries—					
Office	$1,220.00	$1,694.70	$2,125.42	$3,057.00	$3,476.00
Wardens	1,245.00	2,929.80	1,779.67	4,397.52	3,400.00
Game Farm	----------	----------	----------	1,550.50	5,148.93
Hatchery	5,512.50	6,035.20	4,677.55	4,530.68	5,482.42
Beaver	1,041.10	2,237.15	2,970.00	7,058.12	4,097.98
Antelope	----------	----------	78.12		
Travel	3,159.32	4,207.94	2,717.87	6,347.00	8,465.55
General support—					
Office	700.70	800.16	3,971.48	3,025.36	3,557.56
Supplies	336.43	265.70	229.39	1,597.84	451.89
Game birds	435.00	11,714.75	963.65	10,066.99	6,762.98
Fish	8,761.01	23,226.33	9,136.97	34,348.96	8,598.64
Beaver	150.20	117.46	76.17	481.02	640.35
Miscellaneous	561.14	1,066.01	264.48		
Total	$23,122.40	$54,295.20	$28,990.77	$76,460.99	$50,082.30

Distribution of fish and pheasants planted in the counties in 1945. Number of licenses sold during that year in the counties.

County	Fish planted	Pheasants planted	Trappers licenses	Hunting licenses	Fishing licenses	Deer tags
Churchill	150,000	925	50	1,744	1,060	834
Clark	100,000	200	4	1,861	5,432	1,248
Douglas	150,000	925	15	450	285	290
Elko	----------	------	33	3,802	2,585	4,445
Esmeralda	----------	------	3	190	75	178
Eureka	35,000	------	2	153	72	143
Humboldt	295,000	100	16	1,185	804	1,176
Lander	115,000	------	3	605	266	566
Lincoln	70,000	100	3	827	239	790
Lyon	275,000	925	21	707	680	319
Mineral	20,000	------	4	788	677	584
Nye	180,000	------	5	1,315	532	1,294
Ormsby	90,000	150	2	719	489	540
Pershing	81,500	925	9	538	399	290
Storey	----------	------	----------	53	23	24
Washoe	203,125	------	85	7,100	5,965	5,244
White Pine	----------	------	1	1,952	1,275	1,836
Total	1,764,625	4,250	256	23,989	20,867	19,801

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w:

1945	1946
,819.92	$170.59
	$25,000.00
,751.00	11,578.00
,594.00	20,218.00
,380.00	1,200.00
472.00	344.00
245.50	1,227.21
369.16	
	31,507.00
631.58	$91,244.80
460.99	50,082.30
170.59	$41,162.50
957.00	$3,476.00
397.52	3,400.00
550.50	5,148.93
530.68	5,482.42
958.12	4,097.98
347.00	8,465.55
25.36	3,557.56
97.84	451.89
66.99	6,762.98
48.96	8,598.64
81.02	640.35
50.99	$50,082.30

945. Number of

Fishing licenses	Deer tags
1,060	834
5,432	1,248
285	290
2,585	4,445
75	178
72	143
804	1,176
266	566
239	790
680	319
677	584
532	1,294
489	540
399	290
23	24
5,965	5,244
1,275	1,836
0,867	19,801

STATE AGRICULTURAL SOCIETY

A report on the duties of the agency which has full control of the State Fair Grounds at Fallon and the Reno Race Track, together with some information concerning the activities of the State Racing Commission.

STATE AGRICULTURAL SOCIETY AND STATE BOARD OF AGRICULTURE

Back in 1873, the Legislature incorporated an agency known as the Nevada State Agricultural Society and gave it wide powers to carry on a program "calculated to promote and encourage the interests of agriculture, horticulture, mechanics, manufactures, stock raising and general domestic industry." In short, to conduct a State Fair.

Twelve years later, in 1885, the Legislature took another step and passed an Act declaring the Agricultural Society to be a State institution and provided for a State Board of Agriculture to manage it. At the same time, the Legislature provided for the formation of agricultural districts and for their management and control by the State, these districts being thus authorized to hold district or county fairs. There have been amendments to these Acts from time to time, but all of a minor nature. Every time the Legislature appropriates funds for premiums at the State Fair at Fallon, it amends the 1885 Act. The Agricultural District Act has been amended from time to time until every county of the State is now included in some district or other.

None of these agencies has anything to do with the State Department of Agriculture, despite the similarity of names.

Entering into the picture is still another agency, the State Racing Commission, which is authorized to regulate and control the racing of horses or dogs by any association or corporation formed for the purpose of racing and breeding or improving the breed of horses or dogs.

To the Agricultural Society is entrusted the care and custody of the State Fair Grounds at Fallon and what is known as the race track in Reno. Title to the Fallon grounds is held by the Agricultural Society, the race track by the "State of Nevada." The Agricultural Society works under the presumption that the law has given it full powers of sale or lease at any time, and that it may contract a debt or liability not to exceed $25,000 which may be secured by mortgages placed on the properties.

The State Board of Agriculture is charged, the law says "with the exclusive management and control of the State Agricultural Society and shall have possession and care of its property and be entrusted with the direction of its entire business and financial affairs." This includes provision for the annual fair at Fallon, for the law also requires the county or district agricultural societies or associations to report annually to the State Board of Agriculture concerning their activities. Not only are these district societies required to report details about their fairs or exhibitions, but they are required to produce facts and statistics showing the development and extent of the industries, products, and resources of the county or district embraced within their management.

The Agriculture District Act provides for a report on organization and classification to the State Board of Agriculture. Otherwise, that law permits them to conduct their shows and activities without interference except that no district fair may be held at the same time as the State Fair, the latter provision being usually ignored.

The Racing Commission has its connection with the Agricultural Society and the various agricultural districts. If an organization or association seeks to conduct a race meeting at the Reno race track, it is necessary for it to secure a license from the Racing Commission and a lease from the Agricultural Society. Refusal of either organization to act favorably upon the application would automatically cancel the arrangement. In the case of the agricultural districts, they must also secure licenses to conduct racing meets, but they need not contribute toward the expense of the Commission in regulating their racing as required of other organizations. They are required to extract the State's twelve percent share of the sale of pari-mutuel tickets and pay it daily to the Racing Commission which in turn, sends it to the State Treasurer who credits the Highway Department with the money. The requirements are usually ignored by the districts.

The Racing Commission has had no business to speak of since 1936 and no income since that time, although during its career, the State Treasury has been enriched to the extent of some $200,000.

The State Board of Agriculture is made up of fifteen persons, appointed by the Governor for four-year terms. There have been few, if any, meetings of the entire Board, the actual duties of the board being carried out by an Executive Committee of five. The personnel of the board is scattered over the entire State, and only those who feel they can afford to pay their own expenses ever attend a meeting.

The President, Secretary, Treasurer, and two members of the Board reside in Fallon, the Vice President and two members are from Reno, with the remainder scattered all over the State, some as far away as Overton and Logandale. A wiser arrangement would be the appointment of a larger number of members in the area served by the Board, which means Fallon and Reno. Two years ago an attempt was made at the Legislature to transfer custody of the Reno race track to the Washoe Agricultural District. The proposal failed of passage. There doesn't appear to be much advantage in making the change. The Washoe District has no funds, can get only $1,500 a year from the county, and would be forced to appeal to the Legislature for funds to carry on.

The main duty of the Agricultural Society is the care and maintenance of the Reno Race Track and the Fallon State Fair Grounds. Sufficient funds, the society officials claim have been lacking for many years to maintain either properly, and as a result, both fell into a state of disrepair that has been difficult to overcome.

Usually the Legislature has appropriated the sum of $5,000 for the two plants for a two-year period, or $2,500 each. In 1945, the sum was doubled. Out of this appropriation, plus whatever fees are received, the Agricultural Society is supposed to maintain a watchman at each plant and provide for repairs and other maintenance.

The Reno race track, known for many years as the fair grounds, comprises 80 acres of land purchased in 1888. The State Board of Agriculture arranged for its purchase from Russell and Bradley for the sum of $14,000 and in addition acquired some lots and a pavilion from the then Governor, C. C. Stevenson, for $6,000, or $20,000 in all. Up to this time the State Fair had been held on the Stevenson property but interest in the program had grown to such an extent that more

ground was necessary. In 1889, the track was constructed, buildings erected and other improvements made. The 1889 Legislature appropriated $15,000 for the work and for the ground, and Washoe county, through a bond issue, contributed $10,000 more. About the same time, Washoe County bonded itself to purchase the tract across the street from the fair grounds for the use of the Agricultural Experiment Station of the University.

For years, the State Fair was held at Reno, but it was moved to Fallon in 1915, as a result of a deal between Washoe and Churchill County legislators. Washoe County wanted residential requirements for divorce changed from one year to six months and Churchill County wanted the State Fair. Neither could win without the other, so when Washoe voted for the removal of the State Fair to Fallon and the Governor signed the Act, Churchill voted for the passage of the divorce bill. Some Reno observers insist that the transfer of the fair to Fallon was to be only for two years. It is claimed that the agreement was to make it possible for the Legislature to appropriate some funds for the "State Fair" at Fallon and thus enable Churchill County to build up a county fair program at State expense. After Churchill had received and spent the money for improvements to the grounds, the agreement was that the fair was to return to Reno. Whether the agreement was actually made or not, the fact remains that the fair never returned to Reno and ever since the State, with some few exceptions, has appropriated funds for the State Fair at Fallon.

The Reno race track has barns for several hundred horses, a mile circular track, grandstand, and other miscellaneous structures. In the oval within the track an alfalfa field flourishes, but the rent from the ground thus leased often fails to pay the water charges and special assessments made by the ditch company. Many of the barns are leased to Reno horsemen who stable their animals there at from two dollars to four dollars a month. The grounds have been leased at various times to carnivals and circuses. This income is of recent origin, but is expected to help considerably in the upkeep of the grounds. It has amounted to around $2,000 this last year, which has been used for the repair and maintenance of the property.

The Reno Rodeo Association uses the grounds for its Fourth of July rodeo program and the Hereford Association and the Junior Livestock Show occupy quarters at the grounds at times. None have paid any rent in the past, but in the future will do so. The Rodeo Association has expended about $2,500 a year for repairs to the property and for additional bleachers, in addition to the construction of pens and other adjuncts to a rodeo.

During the late summer of 1946, the Agricultural Society arranged for dismantling of a number of the older barns at the track, the lumber being used for the construction of corrals for use of the livestock interests of the State, including the Junior Livestock Show, Hereford Association and others. Insurance money, acquired when the clubhouse at the track was damaged by fire, which amounts to about $15,000 was used to purchase additional lumber and pay the costs of erection. Rehabilitation of the clubhouse was considered for a time by the University for use as a dormitory.

During the year considerable attention was paid to future uses of

the race track grounds, with the State Planning Board and those organizations involved preparing plans for rehabilitation of the plant, including the erection of a livestock show pavilion for the boys and girls and a new grandstand. Some discussion has been had, but not among University officials, for use of part of the grounds by the University's College of Agriculture. The alfalfa field, incidentally, provides hay, which is purchased by the University of Nevada Experiment Station, for stock at the Experimental Farm across the street from the race track.

The question of the future of the track is nearing the stage where some definite action will need to be taken. Funds will be necessary to carry out the program outlined by the organization using the grounds, and money will be necessary to rehabilitate the plant as it now stands. The alternative is to dispose of the property.

The race track is situated in what some real estate operators consider more of an industrial section rather than residential. It certainly is not a desirable residential district, but home acreage north and east of the track is selling for $1,500 an acre in a real estate promotion project. The lowest estimate of the value of the race track property is $800 an acre. At least one real estate dealer claims that if he successfully subdivides and sells a piece of ground, he needs about 100 percent margin. In other words, he does not believe a dealer could pay much more than $800 per acre for the ground if he sells it for $1,500 to the home owner. If bids were asked and estimates put on a competitive basis, a larger offer might be made.

No changes in the statutes would be necessary to carry out proposals that Washoe County and the city of Reno, as well as other organizations and agencies including the University, make more use of the grounds. The Agricultural Society has sufficient power to grant leases and consummate agreements to take care of any contingency.

The Fallon Fair Grounds comprises a little more than four acres, with numerous buildings and a small grandstand and bleachers. Its future depends upon whether Nevada wishes to continue with a State Fair. If it does, funds are needed for building expansion, and the premium list should be increased to around $15,000 a year.

There is some question as to the advisability of continuing with the State Fair. Not all Fallon residents are in favor of continuing the fair, and the support of the fair by other counties is not all it should be. Part of the reason for this is because the fair officials are not in a position to seek larger participation. Because of the small exhibition space available, there is not room enough to carry on a State Fair with adequate exhibits of farm stuff, mining displays, and other products. There is ground available adjacent to the fair grounds, but what it would cost has not been determined. When the fair grounds were purchased originally, the 4.52 acres cost $577.32. Four more acres are needed, six would be better, with the cost estimated at about $1,000 an acre. If the grounds are acquired, more funds would be necessary for fencing, buildings, etc.

Some have suggested that the Fallon State Fair be abandoned and the project returned to the Reno race track. It wouldn't be a cheap move, but it would make the fair accessible to a greater number of people.

Or it might be better to drop the State Fair idea entirely and return the State Fair Grounds to the Churchill County Agricultural District for a county fair.

Because of the failure of the Secretary of the Agriculture Society to comply with requests for information concerning expenditures, no details of disburesements by the Society are available. Disbursements on record in the Controller's Office have been small ($1,353.37 for the fiscal year of 1946), but these figures do not include expenditures of the fees received from the rent of space at the Reno race track and other sources, which are growing larger each year. Expenditures, as will be shown in the next Controller's report will be larger for the fiscal year of 1947 because the Agriculture Society executives were unaware of the incraese in the appropriation for its support (from $5,000 to $10,000) until more than a year after the appropriation was made.

Amendments to the Agriculture Society Act should be made, requiring that all fees and other receipts be placed to the Society's account in the State Treasury and disbursed as are other State funds. It's another case of a State agency maintaining a private bank account, expenditures from which are not a matter of record on the State's books. Another amendment necessary is one that will require the Society to submit reports on its income from every source, and details of the expenditure of funds from all sources.

In addition to funds appropriated directly by the Legislature, the Society receives $145 in the appropriation made to the State Printer for expenses incurred in the printing of the premium list for the State Fair.

Expenditures by the Society, as shown by the Controller's report, were $2,275.65 in the fiscal year ending June 30, 1942, and $2,332.91 in 1943, with $391.44 remaining unspent and reverting to the State Treasury out of the $5,000 appropriated for the biennium. For the 1944–1945 biennium, the Legislature appropriated another $5,000, but no expenditures are shown in the Controller's report for the fiscal year of 1944. In the fiscal year of 1945, the Society expended $4,261.23, leaving $738.77 to revert to the Treasury as unspent. The 1945 Legislature appropriated $10,000 for the 1946–1947 biennium, but only $1,353.37 was spent in the fiscal year of 1946.

In the four-year period from July 1, 1941, to June 30, 1945, the Society received $10,000 from the State to keep the buildings in repair, police the grounds, and pay for watchmen and the other necessary incidentals to the two properties under the Society's control. Yet the Society returned $1,130.21 to the State Treasury as unspent during the four-year period. When the 1945 Legislature was considering the Society's request for funds, the sum of $12,500 was first asked, but the amount was reduced to $10,000 when one of the heads of the Society told the Senate Ways and Means Committee that the smaller sum was sufficient. In spite of the Society's reiterated statements of the need for money, no one bothered to determine the amount finally appropriated by the Legislature. As a result, the Society carried on its operations for more than a year on the basis of an appropriation of $5,000 for the two-year period, or $2,500 a year instead of the $10,000 for the biennium or $5,000 a year that was actually appropriated.

When a portion of the clubhouse at the Reno race track was destroyed by fire some years ago, the Agriculture Society received $18,000 in payment for the loss by the fire insurance companies. This amount remained dormant for several years until during the fiscal year of 1945 the sum of $2,350 was expended to clear up the debris left from the fire and to provide protection for the remaining part of the clubhouse.

Since the first of July 1946, expenditures have been made from the $15,650 remaining for the construction of additional facilities at the grounds.

DEPARTMENT OF HEALTH

A report on the far-flung activities of the agency which keeps an eye on every Nevadan from the cradle to the grave at a cost to the State and the Federal Government of about $250,000 a year.

DEPARTMENT OF HEALTH

If any one wants to start a nudist colony in the State of Nevada, they must first see the State Board of Health. And don't think that's all there is to it; you have to keep them clean, son, or the same Board of Health will close you up. It's all in the law; that and scores and scores of other rules and regulations that touch every Nevadan from the time of his birth to his death.

The Board of Health is the "boy who made good" among the State Departments; ten years ago it was happy to be able to announce the expenditure of $15,000 a year. Now it's $250,000 a year, and the business is still growing.

That isn't all. There are seventeen County Health Officers in the State, all of them spending varying amounts in addition to the amount spent by the Health Departments of the cities and school districts. Some of this is included in the total expended by the Department of Health. Some is not. Reno's City Health Department cost $14,220 in 1946, for example.

For the fiscal year of 1946, the State Department of Health reported the expenditure of $185,721.21, which does not include $71,000 provided by the Federal Government, but expended by the State Department, for treatment and care of expectant wives of service men and former service men. Of the $185,721 expended, $60,000 was provided by the State and $21,000 by the counties or cities. The balance was provided by the Federal Government.

Included by the Health Department in its figures on State expenditures is the amount spent to maintain the Food and Drug Laboratory which is under the jurisdiction of the University of Nevada and the University's Public Service Division. The amount, $7,228, is included as a Health Department expenditure because the health department is able to use that figure to match Federal funds.

The June 1946 pay roll of the Health Department indicates 50 persons are on the staff. This pay roll, however, does not include the numerous physicians and others who are paid on a fee basis.

Most of the Federal funds must be matched by the State on some basis or other. For general health purposes, the State must match 50 percent of the Federal allotment and the same basis is provided for the Special Venereal Disease Control Fund. Tuberculosis Control funds must be matched on a dollar-for-dollar basis. Those are all Public Health Service funds known as Title VI Funds. Then the Government provides other money from Social Security Funds, Title V, which is broken down into the so-called "A" Fund which provides funds from the Children's Bureau of the Department of Labor to equal State matching money. Another fund, "B" is an out-and-out grant by the Children's Bureau which is based on population, previous expenditures, etc. In addition there has been a large amount granted to the State during the war years to defray the expenses of the birth of babies to the wives of service men which has almost doubled the amount spent by the Division of Maternal and Child Health.

Federal allotments vary from year to year and the matching requirements vary accordingly. In June of each year the Public Health Service notifies the State of allotments for Nevada. The Children's Bureau allots its "B" Fund in May of each year.

The primary factor in determining the allotments to the State is, of course, the congressional appropriation. When this is known, certain formulae are applied and the amount to each State is determined.

State funds are those appropriated by the State Legislature and these combined with city and county funds and private funds donated by various organizations such as the Infantile Paralysis Committee are acceptable for matching. That is why money provided by Washoe County to maintain its Health Clinic is included in the statement of State Health Department expenditures. In addition. Washoe County contributes $2,500 to the nursing program, and the Reno schools $1,800.

Don't get confused, but there is a State Board of Health and a State Department of Health. The State Board of Health consists of the Governor and four other persons he appoints, two of whom must be doctors and one a dentist. The four Board members get $20 a day while attending meetings, plus expenses. This is one of the few boards in which the Governor is not the Chairman, one of the physician members usually occupying that post. This Board is authorized to appoint the State Health Officer, who acts as the Secretary of the State Board, but is not a member of the State Board. The State Board and the State Health Officer combine to form the State Department of Health which operates the various divisions.

There is some objection to the State Board as now constituted. Some physicians, and particularly county health officers, believe the State Board should consist entirely of county health officers who should represent the various sections of the State at the meetings of the State Board. The idea back of this proposal is that county health officers are more conversant with the problems of public health than are other practicing physicians. However, the set-up of the present Board was recommended by a public health expert hired by the 1939 Legislature. It works out very well.

The Department of Health is composed of divisions which increases the difficulty of understanding the report of the State Controller on Department of Health expenditures. He reports these expenditures by funds only, with the result that there is no basis of comparison.

The Department of Health is not required to submit a financial report to the Legislature. The law provides that the Department give facts and figures on its work, the number of babies born, and the number of deaths and why, but nothing about what it all costs. The Governor, in his budget, reports on the expenditures under the various projects for a year and a half of the preceding two years, but no one ever catches up with the actual expenditures of that remaining six months. Nor does the Governor give a total of expenditures by the Department to give an idea of the magnitude of its operations.

Several years ago, someone conceived the idea that all of the State's funds for health work should be dumped into a pot with the Federal and private funds. As a result, for several years, the entire State appropriation for the various divisions was considered as spent becaus

it had been transferred to the main fund. Then it was decided that wasn't the way to handle it, so the funds were segregated again. But in the transfer to the segregation system, in some instances more State money reverted to the State Treasury than should have, and in others the State did not get back all of the unexpended State funds of a Division.

The idea of lumping all of the funds into one general fund wasn't so good as far as the State is concerned. It permitted no definite check on the expenditures of the State money, and at the end of the biennium no reversions were possible because, under the procedure, there were no State funds remaining. Actually, however, the Health Department's books showed there was State money left over.

DIVISION OF LOCAL ADMINISTRATION AND EPIDEMIOLOGY

Administration of the vast activities of the State Department of Health is vested in the State Health Officer who is the ex officio Executive Officer and Secretary of the State Board of Health and the ex officio Registrar of Vital Statistics.

The Health Officer must be a practicing physician, a resident of Nevada for five years prior to his appointment, and must have had at least one year's post-graduate training in public health or at least three years experience as a public health official. His term of office is for four years, but he may be removed at any time at the pleasure of the Board by unanimous vote.

The death of Dr. E. E. Hamer, Health Officer for many years, brought about somewhat of a difficulty in providing a successor. Dr. Hamer received $4,250 a year at the time of his death, all provided from State funds. It proved to be impossible for the Board of Health to find a successor at that salary, so the Federal Government through the Public Health Service, stepped in and made up the difference between $4,250 and $6,000, the arrangement to terminate at the end of March 1947. The 1947 Legislature will need to provide additional funds for the Health Officer's salary for the balance of the year and for the future if the State is to retain one.

The Administrative Division of the Department of Health not only has over-all jurisdiction over the various divisions in the department but also prepares budgets for their operation and controls the funds provided by the State, Federal Government, and from private sources. Funds provided by the State are earmarked for administration and epidemiology and as a result the division takes over the duties of attempting to prevent outbreaks of disease and their control if prevalent within the State. During the war period, considerable difficulty was encountered in securing a director for the epidemiology phase of the program, with the result the principal activities of the division were centered upon the maintenance of records of the prevalence of communicable diseases and the preparation and distribution of reports based upon these records. More recently, a director has been employed on a part-time basis at a salary of $200 a month. There seems to be no reason why the State Health Officer could not handle the work of an epidemiologist without the necessity of hiring another physician for the task.

Other divisions of the Health Department might be placed under one head with the suggestion made that one position be created to include all factors of communicable disease control. This would include tuberculosis control, venereal disease control, cancer and all communicable disease work which now have part-time heads. Consolidation or reorganization of health department divisions should be considered as a whole, and it is entirely possible that a program could be worked out that would eliminate possible duplication of effort and most certainly duplication of administration.

Proposed consolidations would of necessity take in the question of the consolidation of offices. The divisions of the department of health are scattered over Reno and Carson City. The administrative division and the division of vital statistics are located in Carson City with the balance in Reno. In Reno, the divisions are in various buildings throughout the city. By placing all units of the department under one roof, a large saving could be accomplished. Much of the money expended for travel between Carson City and Reno and Reno and Carson City could be eliminated and the amount paid for rent and telephone expenses could be better spent for health work. Because the offices of the department, with the exception of the hygienic laboratory, are administrative offices, they could function as efficiently as they do now in any city in the State, although as the seat of government is in Carson City, that city is where they should be concentrated.

The division's expenditures during the past five years have ranged from $18,314 in the fiscal year ending in June 1942 to $13,655 in 1946. The fiscal year of 1945 shows the expenditure of $11,516. The 1942 expenditures were largely because of increased expenditures by the Federal Government for epidemiology. Salaries during 1942 amounted to $11,800, dropped to $9,000 in 1943, and were $10,800 in the fiscal year of 1946. Travel expenses were $2,647 in 1942, and $1,486 in 1946 including those incurred by the members of the State Board.

The division maintains a supply of anti-toxins and serums which it provides free of charge to physicians of the State, including anti-toxins and serums for such diseases as tick fever. The physicians are supposed to charge those persons receiving the injection only for their services and not for the anti-toxins or serums.

Expenditures by the division for anti-toxins in 1942 were $236 $194.37 in 1943, $8.28 in 1944, and none at all in 1945. The report for 1946 shows anti-toxins expenditures of $25.83.

DIVISION OF VITAL STATISTICS

The Division of Vital Statistics is the only division of the State Department of Health that operates entirely on State funds. The Federal government participated in the work for a number of years prior to 1943, but on July 1 of that year, Federal aid was withdrawn. As a result, the cost to the State of administering the division increased from a little more than $5,000 for the 1942–1943 biennium to about $12,000 for the 1944–1945 period, and over $13,000 for 1946–1947.

The reason for the withdrawal of Federal financial aid in the vital statistics divisions of the various States was because of the belief on the part of Washington that fees collected by the offices is sufficient

to maintain them. This is not true of Nevada because revenue from fees is quite small. How much the fees were in 1942 and the years before that time are not known because in those days fees from the vital statistics division went into the pocket of the State Health Officer. In the fiscal year of 1943, however, the Legislature changed the law so that the funds go into the General Fund of the State Treasury. In 1943 fees amounted to $493.66, but increased to $1,815.99 in 1944, $1,667 in 1945 and $1,480 in the fiscal year of 1946. Fees are set by statute and provide for a charge of fifty cents for certified copies of birth or death registrations. A fee of fifty cents an hour is charged for a search of the files or records when no copy is issued. Certificates on the date of birth of a child, necessary for admission to school, or certificates necessary for securing employment are provided without charge. Most of the work of the office is the supplying of free certificates.

The system should be changed to increase the fees charged to one dollar and eliminate as many of the exemptions from payment as possible or drop the fee idea entirely and give the certificates to all who apply. The taxpayers support the agency with their tax money, and it doesn't appear proper they should have to pay again for something they have already paid for. The loss to the State would not be much.

Inasmuch as the Division of Vital Statistics maintains a record of a Nevadan from the "cradle to the grave," the suggestion has been made that its work be expanded to include a few more items on man's progress through life. The division maintains records on every child born in the State, follows them up with details of the diseases he might acquire and the logical step would be to maintain a record of a sort of his marriage, his divorce and, finally, as is the case at present, a record of his death. The advantage would be in the combining of all records at a central point.

It might be wise to increase the fee charged for marriage licenses by the counties from two dollars to three dollars, with about 25 cents of the increase going to the health department to pay the cost of keeping the records of marriages and divorces. The 75 cent balance would be retained by the county. Under such a proposal, the Division of Vital Statistics should provide the marriage license forms and other necessary forms to the County Clerks at its own expense. If the marriage licenses were issued in triplicate, little extra work on the part of the County Clerks would be required. If a separate form were provided the Clerk, the task would be quite heavy in Washoe and Clark Counties where the number of licenses issued is large.

The division is administered by a director who is assisted by a clerk-stenographer. The director receives $3,000 a year as salary from the State plus $600 from the Federal Government making a total of $3,600 a year. The $600 item, however, has nothing to do with vital statistics work. It is given the director because he is the personnel officer of the Federal-State Merit System. The salary of the clerk is $2,070 plus a small amount from Merit Board funds.

The division's work of maintaining records of births and deaths within the State is becoming more and more essential to the citizens of Nevada because of Federal and State rules and regulations as a result of the increasing activities of the Social Security Program.

DIVISION OF PUBLIC HEALTH ENGINEERING

From dirty sheets to swimming pools, restaurants to mausoleums, there's hardly an activity that touches the life of the Nevada citizen that the Division of Public Health Engineering of the State Department of Health doesn't keep a watchful eye on.

Everywhere the public goes, the State, county, and city sanitation engineers probably have been there first to see that everything is spic and span for the protection of John Q. Citizen.

State institutions are not immune from the inspections by the sanitation engineers, with the 1945 Legislature approving a program of close scrutiny of the Orphans' Home, State Hospital, Prison, and Industrial School. But strangely enough, the University is not included among the institutions the law demands be inspected, although the University conducts its own rooming houses, or hotels, and its own restaurant.

The principal work of the division is centered on a program of what the engineers call "environmental sanitation," with special stress on the protection of water supplies, requirements of proper disposal of sewage, inspection of food establishments, dairies, swimming pools, schools, camps, and the private premises.

Because Washoe County and Reno and Clark County and Las Vegas have their own full-time health departments, the work of the State Department is more or less limited in those areas, although they are subject to calls for assistance.

A great deal of the division's work is centered on food establishments, and it is with this phase that the public is most familiar. Not only do the inspectors keep tabs on sanitary conditions in the food establishments already existing, but permits must be secured from the division before a new establishment may be opened.

Permits, the division reports, numbering 560 were issued for new cafes or restaurants in the State last year. Two years ago, the division reported a total of 1,003 food establishments operating.

Food establishments are graded by an arbitrary system which takes into consideration water supply, sewage disposal, cleanliness, and pots and pans among other things. Perfect would be 100 percent, a figure the division reports will never quite be obtained by any establishment or city. As an example the latest report of the division of food establishments gives Tonopah an average sanitation rating of 87.5 percent, while the same report gives the Pioche rating as 61.7 percent.

Dairy inspection includes control of sanitary conditions at such establishments as well as the health of the cows supplying the milk. Numerous samples of milk are taken, with part of them going to the Hygienic Laboratory and part to the Food and Drug Laboratory. Protection of milk is quite an elaborate process and involves several departments of the State Government.

The Division of Health Engineering is concerned with seeing that milk conforming with all State and other regulations goes to the consumer. The division may order the milk producer to clean up his barns and other adjuncts to a dairy, and if it questions the health of a herd, it calls on the State's Veterinary Control Service for tests. Often, the control service locates the diseased animals first and reports them to the health department. Milk samples are taken and may go to the

Food and Drug Laboratory which determines the butterfat content to see if it is up to standard and also checks on possible adulteration of the milk. The Hygienic Laboratory tests the milk for bacteria count. It all works in together, and as far as this Bureau can learn, without duplication of effort. Quite often, the engineers of the division pick up samples of ice cream, etc., for the food and drug department, thus saving that department the expenses of sending another man to the distributing point.

Sewage problems at Lake Tahoe and other points which have been the cause of some concern within the last year are being worked out, and cooperation with California authorities in that and other health programs is being provided by the Nevada division.

The cost of operation of the Division of Public Health Engineering is borne by the State and Federal Government. Expenditures average around $20,000 a year usually, although in 1945 they dropped close to $16,000 because of the drain on personnel by the war. In 1942, the division spent $18,000, of which $2,300 was supplied by the State and $15,800 by the Federal Government. State participation in the program has increased during the last five years, until in 1946, State funds to the extent of $4,489 were expended, with the Federal Government providing the balance of the total expenditure of $20,143.

Salaries are the largest item of expense of the department, $14,642.11 being spent for that purpose in the fiscal year ending June 30, 1946. Salary costs will increase somewhat during 1947 because of the return of the Director of the Division who has been on war duty for some time. Travel expenditures were $4,500 in 1944, $4,003 in 1945, and $3,838 in 1946. Some reduction might be made in travel expenses by the stationing of sanitarians at strategic points throughout the State instead of having them stationed in Reno. Whether more efficiency would result is another question. By far the larger portion of the travel expenditures is borne by the Federal Government. In the fiscal year of 1946, the Federal Government provided $3,238.94 of the $3,838.88 expended for travel. The office pays rent of $600 a year, all paid from Federal funds.

DIVISION OF LABORATORIES

Examinations pertaining to the diagnosis, control, and treatment of communicable diseases and the examination of water and milk supplies in order to prevent the development of water and milk-borne diseases comprise the principal activities of the State Hygienic Laboratory, set up in 1909.

Originally, the laboratory was under the University of Nevada's Public Service Division, but on March 25, 1939, the agency was transferred to the Department of Health.

The laboratory, as originally created, was required to complete its diagnosis and research free of charge, but as time went on, charges were made for some of the services, but not until 1945 did the Legislature officially authorize the collection of fees.

During the 1941–1942 biennium, the laboratory made 85,406 tests and in 1943–1944 tests totalling 116,143 were reported. During the last biennium of 1945–1946 there were 83,571.

The laboratory is financed mainly by the State by direct appropriation, with the Federal Government contributing a smaller amount. Expenditures of State funds were $14,289 in the fiscal year ending June 30, 1946, with expenditures of $4,694 additional from Federal funds. Prior to the last fiscal year, fees collected by the laboratory were added to the State funds and available for expenditure. The 1945 Legislature, however, in authorizing the collection of fees, provided they should go directly to the General Fund of the State Treasury. Because of this provision, the Legislature increased the appropriation made for the support of the laboratory. Although the cost to the State for the laboratory was $14,289 this last fiscal year, the State Treasury received $6,468.97 in fees from the laboratory, so that the actual cost to the State was $7,820.26.

The contributions of the Federal Government are considered to reimburse the laboratory for the cost of the work it does for the Department of Health, including venereal disease tests.

In addition to the work for the public health service, the laboratory makes tests for the State Prison, State Hospital, Washoe County Hospital and the Veterans Administration. St. Mary's Hospital in Reno maintains its own laboratory, but there is a certain amount of cooperation between the two.

The work of the laboratory is not confined to Reno and Reno doctors. Every morning the mailman brings a large sack of samples submitted for tests from all sections of the State.

The laboratory makes no charge for tests made for communicable diseases. It considers that the detection of such diseases is for the protection of the State as a whole. The reports of the laboratory are made to the physician of the person for whom they are made.

In addition to this type of work, the laboratory makes tests of water and milk, and any citizen of Nevada who would like to check on the purity of his well or water supply may have the work done at the laboratory.

The laboratory has a branch laboratory at Las Vegas under the supervision of the Reno director. No State funds, however, are expended at Las Vegas, the Clark County unit operating with local and Federal funds entirely. The Reno laboratory assists in tests sent it by the Las Vegas laboratory, and during vacation time sends assistants from the Reno office to the southern Nevada city.

While the Food and Drug Laboratory, operated by the Public Service Division of the University, is not under the control or jurisdiction of the Department of Health, the health department considers the funds expended by the laboratory as available for matching Federal funds. The Food and Drug Laboratory does considerable laboratory work for the Public Health Engineering Division, particularly to determine the butterfat content of milk and possible adulteration and the chemical content of water. There is no duplication of duties by the two laboratories and each is designed to handle a certain part of laboratory work.

The larger part of the nearly $19,000 expended by the Hygienic Laboratory during the last fiscal year went for salaries. There were seven persons employed at a cost of a little more than $15,000 this last year. Equipment, etc., makes up the balance, including $800 for

rent. Most of the Federal funds go for salary of the serologist, $4,084, and part of the salaries of a laboratory helper and clerk-stenographer.

DIVISION OF MATERNAL AND CHILD HEALTH

Health services for mothers and children throughout the State are carried on under the suprevision of the Division of Maternal and Child Health of the State Department of Health. The division is actually an administrative agency with the crippled children's services, public health nursing, control of disease, tuberculosis control, rheumatic fever services, dental services, and other public health services coming under its supervision.

The cost of the Division of Maternal and Child Health, as shown on the records of the Department of Health is small, $9,666 in the fiscal year of 1946, but the Controller's books show expenditures of about $127,000. The reason for the variation is because the Department of Health segregates expenditures of the various subdivisions under the control of the Division of Maternal and Child Health while the Controller tosses them all together.

In addition to the $9,666 expended for administrative services, expenditures of about $71,000 for service to wives of service men is not shown on the Department of Health records. This sum is a special, temporary Government project and is carried separately on the books of the department. The Controller adds it to his figures, however.

State funds amounting to $2,880 are spent for administration of the Maternal and Child Health Division of which $1,575 goes toward the salary of the director who receives $3,900 altogether for her work. The State also pays $555 towards the salary of the clerk-stenographer in the division and $750 toward doctors' fees which, in 1946, amounted to $1,267.50. Travel expenses of $1,100 were paid from Federal funds as were office and scientific supplies and other expenses.

The major program under the Division of Maternal and Child Health is the public health nursing program and it is the public health nurses whose work results in the channeling of cases into the various other divisions.

During the last two years, 1,609 mothers and 270 infants were taken care of by the division under the provisions of the emergency maternity and infant care program, which means $71,000 spent on the wives and babies of service men.

PUBLIC HEALTH NURSING

The primary objective of the public health nursing program in Nevada is to make the various health services available to mothers and children in all of the communities of the State.

The shortage of nurses, which continues to be as acute at present as during the war, has made it impossible to provide nursing service in every county, although in some counties the vacancies could be filled if the nurses could obtain automobiles. Five of the State's counties have nurses regularly stationed there, including Clark, White Pine, Nye, Churchill, and Washoe. There are five nurses in Clark including the field supervisor, four in Washoe, and one in each of the other three.

Nurses' salaries and travel allowance for mileage and maintenance of privately owned automobiles are paid from Federal, State and county funds. County funds are deposited in the State Treasury for matching with Federal funds and paid to the nurses on warrants issued by the State Controller. Washoe County provides $2,500 for nursing service and the Reno school board $1,800 more, to give an example.

Different communities may require different types of service; one community's need may be for school health service, another may require more time for mothers' classes, and still another home nursing classes for high school groups or a variety of other activities.

Nurses are considered county employees when they are assigned to a county and are subject to all employment policies and regulations of county personnel, although they receive supervision from the State supervisory nurse.

Visits are made by the nurses to homes where new mothers and babies have returned from the hospital, where information and instruction is given covering the care of the infant, all of which is done under the direction of the physician. Other children in the family are observed by the nurse and if a child gives a history of "growing pains" or shows signs of malnutrition or has some crippling condition or deformity, if there is a need for dental care among the children, or if there is a case of tuberculosis in the family, these symptoms are noted and steps taken to provide care. Infants and pre-school children may be enrolled in a medical well-child conference for regular health supervision if there is one in the town. In White Pine County two such clinics are conducted each month and mothers come from a distance of 35 to 40 miles to bring their children for this care. There are no restrictions or financial investigations to determine eligibility for these conferences.

The nurse arranges to have crippled children brought to one of the diagnostic clinics that are held twice a year in nine centers in the State. If a child is found to have a condition of the eye which requires surgery the nurse has him sent to the eye clinic where diagnosis is made and treatment given. Eligibility for this care is based on family income and obligations in relation to the cost of treatment. Public health nurses are required to be constantly on the alert in their inspection of children in schools for defects of this kind and for the early stages of conditions that may later lead to serious crippling or deformity.

Children in families where there is a history of rheumatic fever, of rheumatic heart disease, or St. Vitus' Dance (Chorea), are brought to the rheumatic fever ward at the Washoe General Hospital for diagnostic study and treatment, if necessary. Some of these children remain in the hospital or in convalescent homes for a long period of time. They are under the care of a physician who sees them daily and watches their progress. Children from five counties only are cared for under this program at present for the reason that there are insufficient funds and inadequate hospital facilities to extend the service to all counties in the State. Twelve children have received care since this program opened in May 1946.

The public health nurses bring or send patients to the chest clinics, which are held weekly in Reno, Ely, and Las Vegas. Also, in areas

where medical personnel is insufficient or lacking for the population, the nurses immunize children against smallpox, diphtheria, and typhoid fever. In the past two years the immunizations in Washoe County, in Reno, at the well-child conferences, and in surrounding areas, have totaled 6,789.

The nurses give instruction to teachers regarding vision testing and, following inspection of children for gross physical defects, hold conferences with the teachers to apprise them of conditions found and make recommendations for the teacher to follow. Home visits are always made to discuss with the parents what was found in the health appraisal of the children.

DIVISION OF VENEREAL DISEASE CONTROL

Every once in a while, a man goes to see his doctor somewhere in these United States with an old, sad tale. When the doctor asks him wherever did he pick up anything like that, sometimes the answer is from a gal in Nevada. And that is where the Division of Venereal Disease Control of the Nevada Department of Health steps in.

The doctor in this mythical case somewhere in the United States reports the incident to the Nevada Health Department and with a little bit of luck, the department locates the woman, sends her to the hospital and requires her to take treatment.

It's all a part of a Nation-wide campaign to wipe out venereal disease and Nevada plays no little part in the movement.

During the war years, the Government contributed considerably to the program and still does participate, but all in all, the campaign costs a comparatively small sum.

During the fiscal year of 1946, the program cost a little under $8,000, not including the special programs carried on in Clark and Washoe Counties which bring the grand total to close to $20,000 a year. Of the $8,000 for the State program, the State contributes about $3,000 and the Federal Government about $5,000.

The major item of expense of the entire program is for drugs and arsenicals, with about $3,000 being expended each year. The director of the program, working on a part-time basis, received $1,400 in the fiscal year of 1946 for salary. At the present time the division has a clerk-stenographer and an investigator on its staff.

Not the least of the venereal disease campaign is a program of education that is continuously carried on by the division. This includes talks before service clubs and other organizations of the State and in the schools. Literature is distributed and motion picture films are shown, all designed to bring venereal diseases out into the open and wipe out the ignorance concerning them.

It isn't always the man who reports the woman responsible for his contracting a venereal disease; sometimes a woman reports a man and the venereal disease division runs him down if possible and requires him to take treatment.

In both Reno and Las Vegas, clinics are maintained where treatment may be received free of charge by all who apply. The State Department of Health provides the drugs and pays a fee to a physician to administer them. Washoe and Clark Counties provide the services of the county physicians also to administer treatment. In the other

counties of the State, the drugs are provided by the State and fees paid by the health department for administering them to the patient.

Not all of the women receiving treatment are quarantined, but if the physician in charge suspects she might be promiscuous, they send her to the hospital which has orders to retain her until released by the health department. The State pays for the treatment but the county is required to provide the hospitalization expenses. Sometimes men are sent to the hospital for quarantine in particularly bad cases.

If a person drops the treatments before being cured, the department hunts them out and requires them to resume them. The State law provides that no person suffering from a venereal disease may handle food and drinks and the department attempts to prevent them from returning to that employment.

When certain drugs are used in the treatment of venereal diseases it is important that the teeth be treated also because of the effect of mercury drugs. This is where the dental service of the division steps in with the proper care given at no cost to the patient.

DIVISION OF DENTAL HYGIENE

Whenever one of the public health nurses discovers that your child is in need of dental care—the nurse conducts periodical examinations of the teeth of children at the schools—she'll probably send the child home with a note to you advising that the treatment be given. If your financial status is such that it will be difficult to pay for treatment by a private dentist, arrangements will be made whereby the child may attend a dental clinic conducted by the Division of Dental Hygiene at no cost to you.

The program hasn't cost much in the past several years because of the inability of the Department of Health to secure dentists to handle the work; but the project was resumed in the fiscal year of 1946 on more of a pre-war basis. Instead of the program costing around $5,000 a year as it did in 1942 to 1945, inclusive, costs went up to $14,000 the last year.

The division works with a director in charge, $4,800 a year under the present full-time system. Under him he has two traveling dentists who range the State in some instances, and who set up offices in cities like Las Vegas or other points in other instances. When no health department dentist is available, private dentists are used who receive a fee, paid for by the division.

Adults receive treatment only in emergencies and in connection with the venereal disease program. Primarily the program is for children.

Included in the service provided by the division is the providing of dental care for the children at the Orphans' Home at no additional cost to the State. Prisoners at the State Prison are treated by private dentists on a fee basis, and at the Mental Hospital, the director of the dental division has been working on a monthly salary basis. He treats the teeth of the inmates for $50 a month with the hospital paying the cost of his supplies in addition. The salary is paid from funds appropriated by the Legislature to the hospital.

Details of expenditures by the department follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Adm. control	$11,384.47	$14,130.25	$10,878.19	$9,878.07	$9,500.21
Epidemiology	6,930.29		2,765.95	1,638.75	4,154.82
Vital statistics	4,722.28	4,743.71	5,681.70	6,818.84	6,602.43
P. H. Engineer	18,221.64	18,670.97	19,102.43	15,914.01	20,143.24
Hygienic Lab.	14,268.47	17,066.87	17,659.96	17,087.58	18,983.23
Dental Hygiene	2,797.09	6,652.82	5,824.80	4,730.25	14,183.72
P. H. Nursing	35,794.42	23,640.33	22,144.66	21,986.22	21,166.32
V. D. Control	7,679.90	9,246.20	16,177.11	9,898.11	7,940.87
V. D. Control, field services	3,226.67	7,602.66			
Maternal and Child Health			36,589.60	73,711.68	81,306.94
Crippled Children			7,901.40	13,532.79	26,327.50
Merit System	3,557.65	4,132.06	4,924.87	4,601.77	2,148.54
Pure Food and Drug			6,806.00	9,063.48	7,228.62
Training	1,883.44	430.81			
T. B. Control					5,337.79
Clark County unit	14,694.61	26,849.21	29,056.58	24,006.10	26,682.58
Washoe County unit				5,865.54	5,655.20
Total	$125,160.92	$133,165.89	$185,513.25	$218,733.19	$257,362.01

SUMMARY OF EXPENDITURES FOR HEALTH SERVICES BY FUNDS

Fiscal year of 1942

	Total	State	Local	Federal
Central administration	$11,384.47	$6,744.96		$4,639.51
Epidemiology	6,930.29			6,930.29
Vital Statistics	4,722.28	2,355.84		2,366.44
Public Health Engineering	18,221.64	2,379.98		15,841.66
Hygienic Laboratory	14,268.47	9,855.04		4,413.43
Dental Hygiene	2,797.09	1,005.65		1,791.44
Public Health Nursing	35,794.42		$12,315.02	23,479.40
Venereal Disease Control	7,679.90	2,642.35	620.00	4,417.55
V. D. Control, field service	3,226.67		2,700.00	526.67
Merit System	3,557.64			3,557.64
Training	1,883.44			1,883.44
Clark County Unit	14,694.61		6,739.26	7,955.35
Total	$125,160.92	$24,983.82	$22,374.28	$77,802.82

Fiscal year of 1943

	Total	State	Local	Federal
Central administration	$14,120.25	$7,531.47		$6,598.78
Vital Statistics	4,743.71	2,684.96		2,058.75
Public Health Engineering	18,670.97	3,932.97		14,738.00
Hygienic Laboratory	17,066.87	12,226.87		4,840.00
Dental Hygiene	6,652.82	2,500.00		4,152.82
Public Health Nursing	23,640.33	8,632.60		15,007.73
Venereal Disease Control	9,246.20	3,828.42		5,417.78
V. D. Control, field service	7,602.66		$4,220.00	3,382.66
Merit System	4,132.06			4,132.06
Training	430.81			430.81
Clark County Unit	26,849.21	187.50	8,743.68	17,918.13
Total	$133,165.89	$41,524.79	$12,963.68	$78,677.42

SUMMARY OF EXPENDITURES FOR HEALTH SERVICES BY FUNDS

Fiscal year of 1944

	Total	State	Local	Federal
Central administration	$10,878.19	$5,361.72	----------	$5,516.47
Epidemiology	2,765.95	2,070.00	----------	695.95
Vital Statistics	5,681.70	5,381.70	----------	300.00
Public Health Engineering	19,102.43	3,238.65	----------	15,863.78
Hygienic Laboratory	17,659.96	12,111.92	----------	5,548.04
Dental Hygiene	5,824.80	3,817.73	----------	2,007.07
Public Health Nursing	22,144.66	2,925.00	$5,999.00	13,220.66
Venereal Disease Control	16,177.11	3,287.29	4,220.00	8,669.82
Maternal and Child Health	35,589.60	1,075.00	----------	35,514.60
Crippled Children	7,901.40	6,496.35	----------	1,405.05
Merit Board	4,924.87	----------	----------	4,924.87
Pure Food and Drug Laboratory	6,806.00	6,806.00		
Clark County Unit	29,056.58	----------	11,629.15	17,427.43
Total	$185,513.25	$52,571.36	$21,848.15	$111,093.74

Fiscal year of 1945

	Total	State	Local	Federal
Central administration	$9,878.07	$5,810.02	----------	$4,068.05
Epidemiology	1,638.75	1,638.75		
Vital Statistics	6,818.84	6,218.84	----------	600.00
Public Health Engineering	15,914.01	3,521.60	----------	12,392.41
Hygienic Laboratory	17,087.58	13,927.64	----------	3,159.94
Dental Hygiene	4,730.25	4,486.39	----------	243.86
Public Health Nursing	21,986.22	1,983.00	$6,785.04	13,218.18
Venereal Disease Control	9,898.11	4,226.25	----------	5,671.86
Maternal and Child Health	73,711.68	1,395.90	----------	72,315.78
Crippled Children	13,532.79	6,899.87	----------	6,632.92
Merit Board	4,601.77	----------	----------	4,601.77
Pure Food and Drug Laboratory	9,063.48	9,063.48		
Clark County Unit	24,006.10	----------	9,363.06	14,643.04
Washoe V. D. Clinic	5,865.54	----------	4,220.00	1,645.54
Total	$218,733.19	$59,171.74	$20,368.10	$139,193.35

SUMMARY OF EXPENDITURES FOR HEALTH SERVICES BY FUNDS

Fiscal year of 1946

	Total	State	Local	Federal
Central administration	$9,500.21	$5,390.90	----------	$4,109.31
Epidemiology	4,154.82	1,950.00	----------	2,204.82
Vital Statistics	6,602.43	5,989.14	----------	613.29
Public Health Engineering	20,143.24	4,489.04	----------	15,654.20
Hygienic Laboratory	18,983.23	14,289.23	----------	4,694.00
Dental Hygiene	14,183.72	4,927.23	----------	9,256.49
Public Health Nursing	21,166.32	----------	$6,351.19	14,815.13
Venereal Disease Control	7,940.87	2,869.86	----------	5,071.01
Maternal and Child Health	81,306.94	2,880.00	----------	78,426.94
Crippled Children	26,327.50	6,824.95	----------	19,502.55
Merit Board	2,148.54	----------	----------	2,148.54
Pure Food and Drug Laboratory	7,228.62	7,228.62		
T. B. Control	5,337.79	3,266.00		2,071.79
Clark County Unit	26,682.58	----------	10,560.20	16,122.38
Washoe V. D. Unit	5,655.20	----------	4,220.00	1,435.20
Total	$257,362.01	$60,104.97	$21,131.39	$176,125.65

/ICES

	Federal
	$5,516.47
	695.95
	300.00
	15,863.78
	5,548.04
	2,007.07
	13,220.66
	8,669.82
	35,514.60
	1,405.05
	4,924.87
	17,427.43
	$111,093.74

	Federal
	$4,068.05
	600.00
	12,392.41
	3,159.94
	243.86
	13,218.18
	5,671.86
	72,315.78
	6,632.92
	4,601.77
	14,643.04
	1,645.54
	$139,193.35

ES

	Federal
	$4,109.31
	2,204.82
	613.29
	15,654.20
	4,694.00
	9,256.49
	14,815.13
	5,071.01
	78,426.94
	19,502.55
	2,148.54
	2,071.79
	16,122.38
	1,435.20
	176,125.65

EMPLOYMENT SECURITY DEPARTMENT

A report on the huge agency that collects millions from Nevada employers to provide funds from which to pay men and women out of work in a move designed to keep them from the necessity of being objects of charity.

EMPLOYMENT SECURITY DEPARTMENT

Charged with the administration of Nevada's Unemployment Compensation laws and the supervision of the State Employment Service, the Employment Security Department is another Federal-State operated agency, with the accent on "Federal." The entire administrative expenses of this department, including the salaries of the employees are borne by the Federal Government. A merit system governs the hiring of all employees, with the exception of the Executive Director, who is appointed by the Governor.

The State Employment Service operated under Government control from January of 1941 until November of 1946 when its supervision was resumed by the Employment Security Department. The collection of pay roll taxes and the payment of benefits to qualified unemployed workers is the principal function of the Unemployment Compensation Service.

During the war years, when unemployment was at a minimum, the trust fund built up by contributions from employers, increased by substantial proportions. In a move designed to give employers the benefit of this large reserve, an experience rating was adopted, under a reserve ratio formula, which saved Nevada employers $173,177.92 in the first quarter of 1946.

Experience rating for employers is just what it implies: A method of determining by the records of the various employers the degree of unemployment among their employees and the amounts drawn by those employees in unemployment compensation. Each employer is rated according to the amount of his individual reserve balance, and under the present formula the pay roll taxes of employers range from one percent to 2.7 percent.

The 1937 Legislature passed the unemployment compensation law providing for a compulsory system of unemployment insurance. Collection of pay roll taxes started in that year, while benefit payments didn't commence until 1939.

In 1940 benefit payments totaled more than a million dollars, while approximately $939,000 was received in contributions. But the war altered this picture perceptibly as full-scale employment was the rule throughout the Nation, and contributions far outstripped benefits from 1941 through 1946. The Reserve Fund, which amounted to a million dollars in 1940, had grown to more than eleven millions in 1946.

Benefits paid Nevada's unemployed during the fiscal year of 1942 amounted to $452,164, but during 1943 they dropped to $53,371 although employer contributions mounted from $1,400,000 in 1942 to $3,000,000 in 1943. Benefits paid amounted to $37,537 in 1944 and $32,989 in 1945, but mounted to $421,733.39 in 1946.

An eligible claimant for unemployment compensation is entitled each week to approximately 50 percent of his former weekly wage, not to exceed eighteen dollars. An amendment to the Act, however, now provides a dependency allotment, ranging from three dollars a week to a person with two dependents and a maximum of six dollars a week for

more than two dependents. The law, in theory, considers a job more important than benefits. Each claimant must register for work at the nearest employment service office and serve a one-week waiting period, during which time no benefits are paid, while a job is being sought for him by that agency. In case no suitable work can be found during the waiting period, the claimant, if determined to be eligible, starts drawing benefits for his second and ensuing weeks of unemployment, up to 20 weeks.

The claims load, which fell off to virtually nothing during the war, has been climbing steadily since V-J Day. Veterans of the recent war, if their eligibility is certified, can receive a maximum of $20 a week for 52 weeks, but this provision is solely a Government function and the only part played by the Unemployment Compensation Service is in the processing of claims.

Administrative expenditures during the fiscal years 1943–1946 were: 1943, $96,698.67; 1944, $83,660.52; 1945, $85,447.96; 1946, $148,257.31. Operating expenses during the 1942 fiscal year amounted to $152,817.94, with employment service expenditures being included in that total. Salaries accounted for the major portion of the 1946 expenditures, amounting to $106,374.22. A study of the salary scale of the department reveals the unusual situation of the "boss" receiving less than one of the "hired hands." The Executive Director, appointed by the Governor, yet paid by Federal funds, receives $425 a month, while the Supervisor, who is at the top-bracket under the Merit System, collects $445 every month. The Employment Security Department, with more than 100 employees, is the State's second largest agency, topped only by the Highway Department.

The Employment Security Department is designated as a State agency, but the Federal Government holds tight to several strings during its operations. The Legislature set up the machinery by Legislative Act and has authority to fix the rates of employers' premiums and benefits paid, within certain limits.

The Director of the service is appointed by the Governor of the State but his employees come under the Merit System which is operated under a State law that presumably removes the employees from the patronage system. These employees are paid at a more favorable rate than are State employees, and at a different rate than the other members of the Merit System, the State Board of Health and the State Welfare Department. The reason is that when the employment compensation service resumed operation of the employment service, it had to take over the employees of that service which, during the war, operated as a strictly Federal agency. These employees worked a 40-hour week with a scale based on those hours. Obviously, the Employment Security Department could not have part of its employees on a 40-hour week and the rest on a 33-hour week, so all were placed on a 40-hour week basis and the higher pay. The hourly rate of pay was not affected, the wage increase coming because of the additional hours of work.

The money paid by an employer to the department and the claims paid out to jobless workers is handled through the State Treasury. But it's only a working balance that the Treasury has in its vaults. The big money, 11 million dollars or so, is held in Washington, the

State Treasury acting more or less as a transfer agent. The Washington offices send to the State sufficient money to pay unemployment claims and also provides the funds to pay the cost of administration. The Government determines how much shall be spent for administration, and administration costs are paid by the Federal Government. But the money comes from Nevada employers.

Details of expenditures by the department follow:

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
Balance July 1	$5,123.55	$5,620.59	$9,817.49	$10,884.71	$16,070.57
Federal contrib.	156,956.32	107,519.75	107,673.29	108,507.78	174,900.04
State contrib.	5,000.00				
Miscellaneous	27.50	54.45	110.00	152.35	67.00
Total	$167,107.37	$113,194.77	$117,600.78	$119,544.84	$191,037.61
Disbursements—					
Salaries	$109,558.09	$73,806.95	$63,442.15	$66,967.61	$106,374.22
Supplies	9,070.63	3,259.28	3,457.48	3,808.68	11,536.60
Communications	3,491.41	1,738.26	1,231.91	1,270.22	2,313.56
Travel	16,940.16	10,605.59	6,951.57	5,371.34	7,464.97
Printing, binding	293.80	277.50	1.00	315.05	476.00
Rent, equipment	516.50	378.00	263.00	473.47	1,883.03
Alterations, equipment	358.08	304.35	500.00	531.84	1,171.15
Alterations, premises	626.17	800.00	1,209.11	584.70	960.65
Equipment purchases	6,735.34	1,751.42	3,527.29	3,296.68	7,816.00
Miscellaneous	5,227.76	3,777.32	3,077.01	2,828.37	8,261.13
Total	*$152,817.94	$96,698.67	$83,660.52	$85,447.96	$148,257.31

*Includes Employment Service expenditures.

COMPENSATION TRUST FUND

	Fiscal Years	
	1942	1943
Balance June 30	$1,089,139.14	$2,077,402.56
Contributions	1,408,359.86	3,157,954.97
Interest	32,067.56	66,758.63
Benefits paid	452,164.00	53,371.00
Reserve	$2,077,402.56	$5,248,745.16

	Fiscal Years		
	1944	1945	1946
Balance June 30	$5,248,745.16	$7,728,011.70	$9,691,805.88
Contributions	2,399,989.70	1,838,958.71	1,498,680.67
Interest	116,813.84	157,824.47	194,370.57
Benefits paid	37,537.00	32,989.00	421,733.39
Reserve	$7,728,011.70	$9,691,805.88	$10,963,123.73

NEVADA STATE WELFARE DEPARTMENT

A report on the multiple duties of the agency that directs the Old-Age Assistance Program, the Child Welfare Services, and also the operation of the Children's Home at Carson City.

NEVADA STATE WELFARE DEPARTMENT

Back in 1935 the Legislature created the State Board of Relief, Work Planning, and Pension Control and two years later named it as the State Welfare Board which, in turn, operates the Nevada State Welfare Department, the agency that administers the State's Old-Age Assistance Program, Child Welfare Services, and operates the Orphans' Home.

The State Board consists of seven members, one of which must be a woman, all appointed by the Governor for four-year terms. They serve without pay, and since all are actively engaged in private business, they have very little time to devote to the actual operation of the Welfare Department. The Board elects its own Chairman and Secretary, meets monthly to approve Old-Age Assistance Department pay rolls, and handle other administrative problems affecting that department, the Child Welfare Services and the Orphans' Home, all of which disburse more than a million dollars a year. When necessary, special meetings of the Board are called.

The Secretary of the Board is designated by law as the Executive Secretary of the State Welfare Department; and he is responsible for all the administrative and executive duties of the department when the Board is not in session, subject to the approval of the Board. The secretary is unpaid, maintains an independent business and, as a result, is not able to assume an administrative role in the agency comparable to that of a salaried executive. He confers with the supervisors or heads of the divisions at various, unscheduled times as the need arises.

When the Board of Relief, Work Planning, and Pension Control was created it was to provide a State agency to receive and administer Federal funds for assistance to needy individuals under the emergency relief program and to purchase materials to be used in Federal works projects. The Act, at the same time, gave the Board broad powers in all phases of public welfare, including the supervision of Poor Relief, Mothers' Pensions, and all public assistance granted by the counties. To facilitate the discharge of these responsibilities, the law provided that the State Board could appoint county boards whose duties and activities would be similar to those of the State Board. In 1937, the Board's duties were increased to include the direct and final supervision of the administration of Old-Age Assistance, Aid to the Blind, and Aid to Dependent Children. No funds have been provided, to date, for this latter program. The Board is also responsible for the supervision of all Child Welfare Services in the State and for operation with the Federal Government in establishing, strengthening, and extending Child Welfare Services to all communities in which there is a need. Further, the Board is to provide supervisory and advisory services to the county governments in establishing and maintaining a more effective and adequate administration of county administered public assistance.

When the Legislature placed the Orphans' Home under the jurisdiction of the Board, it did so with the hope that friction that had developed among members of the former board could be eliminated.

The conduct of the Orphans' Home is contained in another report under the heading of "State Institutions."

Complicating the work of the Welfare Board is the fact that it receives funds for the operation of the three divisions under it in separate appropriations. In other words, the law allocates funds for the divisions as though there were no single agency directing them and as though they operated entirely independently, as they do.

The supervising heads of the departments report individually to the Board; there is no connection whatever in their duties. Ordinarily, it would seem that with one board directing the activities of three divisions, as does the Welfare Board, that greater coordination of effort could be had, particularly in the handling of office routine. Bookkeepers or statisticians are hired by each division; part-time employees are on the staff of both the Old-Age Assistance and Child Welfare Divisions and these latter each have an employee who acts as a reception clerk although both divisions are located in adjoining offices. But the difficulty arises in the separation of the costs of the work and the apportionment of these costs to the distinctly separated funds provided by the State and Federal Government.

A single director over all welfare activities might solve the problem but only after Nevada's present welfare laws are rewritten to provide a single State welfare program in which the counties are given a more definite place. As it is, there is a somewhat vague State direction of county activities which is not working out too well as witness the recent difficulties between Washoe County and the State's Child Welfare Division.

This difference of opinion arises because of Washoe County's belief that originally the child welfare work program was set up as a demonstration agency to show the communities of the State the benefits to be derived from properly administered social welfare work. After the program was well established, the theory was that the counties would handle their own problems in their own way, fortified by the aid received from the State-Federal program. Washoe County has expressed the belief, and has put that belief into action, that the demonstration period is over and that Washoe County is qualified to handle its own social problems without aid from any State-Federal agency or worker.

However that may be, the fact remains that the Child Welfare Division has received increasingly larger amounts from the State Legislature and Federal Government and has built up an organization that goes deeply into children's problems to provide a State-wide consultant service.

Because it is purely an administrative or service agency, the Child Welfare Department disburses no funds whatever to the children it seeks to aid. That is the county function and that is why Washoe and some of the other counties resent dictation from the Federal-State office as to what they shall do with their money. Washoe County alone paid out $138,706.89 last year for public assistance, of which more than $66,000 went to the aged. The balance went for charity and indigent services.

According to the best figures available, county expenditures for public assistance during the last fiscal year of 1946 amounted to $49,255.06 as compared with $433,095.05 in 1945 and $439,263.38 in 19

These figures include the amounts paid out by the counties for Old-Age Assistance, Aid to the Needy Blind, Mothers' Pensions, general relief, hospital and medical care, burial costs, and for care of children at the Orphans' Home.

As everyone knows, there are State, county, and private welfare organizations operating, all with a single purpose. But until a streamlined program is adopted there is bound to be a lack of coordination of effort and unnecessary expenditure of funds for administration that might better go to the persons for whom aid is sought.

Funds for the Old-Age Assistance program come from the Federal Government, State, and the counties, with the administration costs borne by the Federal Government and the State. The fund is maintained in the State Treasury.

The Legislature appropriates funds for the State Welfare Board ($41,000 for 1946 and 1947) which in turn allocates the money for the operation of the Child Welfare Division. In addition the Federal Government, through the Children's Bureau, provides additional money. The Orphans' Home operates on a direct appropriation from the Legislature. The counties participate in the care of children at the home by paying a certain amount per child, in certain instances. This money, however, does not go into the Orphans' Home Fund but goes to the General Fund of the State Treasury.

Expenditures by the State Board have been small in recent years. It charged $57.50 for its operation in 1946, $78.47 in 1945, nothing at all in 1944, $1,392.56 in 1943, and $1,969.19 in 1942. All of this money comes from the appropriation for Child Welfare work. The Old-Age Assistance Division provides aid for the Board through the services of stenographers, telephone tolls, etc., which, however, are not directly charged to the Board. None of the Board's expenses are paid by the Orphans' Home.

OLD-AGE ASSISTANCE

The Old-Age Assistance Act was passed by the 1937 Legislature and began operation in July of that year. Each succeeding Legislature has amended the original Act up to 1944, when an Initiative Petition, sponsored by the Order of Eagles, was passed. The Initiative Petition is now the law under which the Division operates. Although changes in the present law are necessary, no changes can be effective until November 7, 1947, because of constitutional provisions.

The Division operates under a plan approved by the Bureau of Public Assistance of the Social Security Administration of the Federal Government. The Federal Bureau audits all phases of the Nevada Old-Age Assistance Program at regular intervals and may refuse to participate financially if Nevada does not conform to the previously approved plan.

As of October 1, 1946, the Federal Government pays $25 of each $45 grant and 50 percent of the costs of administration. Previously, the Government matched the amount provided by the State and counties up to $20 a month for benefits of $40 a month. It allowed 5 percent of the amount of the pension payments for the costs of administration. By agreement, the State and counties now pay an additional $5 a month to make possible payments of $50 a month to pensioners whose budgetary requirements show a need of that amount.

The Division has a staff consisting of a supervisor who is in charge of the Division, a supervising visitor who directs the field staff, a statistician in charge of accounting and statistics, a field staff of 13 visitors, four clerks and stenographers in the State office, one clerk-stenographer in the Washoe County office, and a half-time stenographer in the Clark County office.

The Federal Government provided funds amounting to $437,000 in 1942 and $467,000 in 1946 to meet its share of Old-Age Assistance payments. The State, through direct taxation, provided $253,000 in 1942 and $272,000 in 1946, while the counties contributed $197,000 in 1942 and $223,000 in 1946. The State, through its tax for Old-Age Assistance, is able to maintain a balance showing an excess of income over expenditures, but the counties operate in a somewhat different fashion. The counties are required to send to the State Treasury only the amount actually necessary to meet their assistance payments. A little over $200,000 remained in the State's account on June 30, 1946, which, however, included the June tax payments.

Assistance payments totaled $806,000 in 1942, went up to $923,000 in 1944, and were down to $903,000 in 1945, and down still further to $895,000 in 1946. The reason, of course, was a decrease in the number of recipients. The number of cases at the start of the 1942 fiscal year was 2,349. The number dropped to 2,221 in 1943, 2,119 in 1944, 2,054 in 1945, and 1,993 in 1946. However, the decline in cases apparently stopped during 1946, because on June 30, at the close of the fiscal year, the number of cases had mounted slightly to 2,016. There were several reasons for the decrease during the last five years but Division officials believe it was caused by a number of the elderly persons and their families securing employment during the war years. Average payments to pensioners rose from $34.26 per month in 1942 to $38.62 per month in 1946.

The certifying of recipients of Old-Age Assistance and the disbursing of monthly payments do not comprise all of the activities of the service. In addition, assistance is provided in securing medical aid, homes, and other necessities for the pensioners.

Although the number of cases and the total paid has declined within recent years, costs of administration have mounted steadily. In 1942 it cost $40,000 to operate the Division. It increased less than a thousand dollars in 1943, but in 1944 administration costs were $50,000, and were $58,000 in 1945, and $62,000 in 1946. The Federal Government paid $20,000 of these expenditures in 1942 and 1943. In 1944 the Government's participation in administration costs was $23,097. It decreased to $22,583 in 1945 and to $22,240 in 1946. The State's share of the administrative costs went the opposite way. They were $20,000 in 1942, $21,000 in 1943, $27,000 in 1944, $36,000 in 1945, and $40,000 in 1946.

However, the fiscal year of 1947 will show somewhat of a change in the administrative costs as far as the State is concerned. Because of the new Federal program, the Federal Bureau will pay half the cost of administration, which will mean that if administration of the Old-Age Assistance Program in Nevada costs $62,000 in 1947, as it did in 1946, the Government will pay $31,000 instead of $22,000, and the State will pay $31,000 instead of $40,000.

Administrative costs go largely for salaries. In 1942, salaries amounted to $30,000 for the 19 persons then employed to handle the more than 2,200 cases, while in 1946 salaries amounted to $51,000 for the 28 employees necessary for the little less than 2,000 cases. Travel expenditures run around $5,000 a year, with the Merit System costing a little under $1,000 and other expenses, such as office supplies, telephone charges, printing etc., amounting to around $4,000 a year.

The supervisor of the Division receives $310 a month, the supervising visitor $260, and the statistician $210. The visitors receive from $190 to $250 a month, while the clerks and stenographers receive from $155 to $210, the October 1946 pay roll shows.

An aged person desiring assistance submits his application either to the County Clerk or the Old-Age Assistance visitor stationed in or near his home town. The applicant is then investigated by a visitor to determine his eligibility which consists of age, residence, citizenship, and need. When this is completed, the application is sent to Reno for review and approval by the State supervisor. Then the application goes to the Board of County Commissioners for final approval. Approval in most cases is given within 30 days after the application is received.

Just prior to the first of each month, the County Clerks send to the State office the Old-Age Assistance pay rolls for their respective counties. This pay roll is audited and checked in the State office and after approval by the State Board is forwarded to the State Controller who draws the Old-Age Assistance warrants. These warrants go to the County Clerks in time for delivery by mail on the first day of each month.

CHILD WELFARE DIVISION

Child Welfare Service came into being in Nevada through the adoption in 1937 of the State Welfare Act which provided for cooperation between the State, counties, and Federal Government for the protection and care of homeless, neglected children and children in danger of becoming delinquent. The Division is administered by the State Welfare Board on direct appropriations by the State plus Federal contributions.

The Division is a purely "service organization" concerned entirely with social problems affecting the welfare of children. Such problems as foster homes, foster home care, adoptions, mothers' aid, deficient children, and juvenile court laws are handled by the service. The only work not undertaken is that providing for aid for dependent children in which the State, to date, has taken no financial interest. Such aid as is given dependent children comes under the heading of mothers' aid.

No financial aid is provided by the Division; its funds are used entirely for the payment of salaries for the welfare workers, their travel expenses, and the necessary office supplies and equipment. If financial aid is necessary, that must come from the counties.

Some of the boys and girls who come under the Child Welfare program are those for whom a foster home has to be found, and the welfare worker's responsibility is not only to find a home but to see that a satisfactory adjustment is made in it. Some of the children are in

difficulty in their own home or in the neighborhood. Some are in jails and the welfare worker is supposed to make an effort to have them placed in better quarters, separate from adult offenders. Some who receive assistance are the mentally deficient for whom institutional or foster-family care must be found.

One important phase is the assistance provided unmarried mothers and their babies which includes finding homes for the child if the mother decides to relinquish it. In other adoptions, also, the Child Welfare worker's services are used.

Each year the Welfare Department submits to the Children's Bureau of the Federal Department of Labor a plan describing how Federal funds will be used to develop Child Welfare Services within Nevada. Upon approval of the plan, money is allotted to the State. Federal aid has averaged $11,000 a year during the past five years with the government, in recent months, providing $22,000 for the 1947 fiscal year for the program. Federal funds are used largely toward salaries for the service. During 1942, 1943, and 1944, Federal funds about doubled State funds used for salaries; but in 1945, the situation was reversed with Nevada providing $13,000 for salaries and the Federal Government close to $7,000. In 1946, the contributions were nearly even, the Government contributing $12,000 and the State $13,000. Some of the funds are used for the training of personnel with some workers being sent to California universities for training in welfare work.

Costs of operating the Division in Nevada have almost doubled in the last five years. Expenditures were reported as $17,000 in 1942 and $33,000 in 1946, with salaries the largest item of expense. Travel expenditures are heavy, amounting to $4,220 in 1946 and $3,600 in 1942. During the war, travel was curtailed somewhat. The Legislature appropriated $13,600 in 1941 for the 1942–1943 biennium, $30,000 for 1944–1945, and $41,000 for 1946–1947.

The Legislature actually appropriates no funds for Child Welfare work. Instead, it appropriates money to the State Welfare Board which, in turn, apportions funds to the Child Welfare Division. For instance, in 1945 there was remaining in the original appropriation of $30,000 the sum of $17,000. Of this amount, the State Board apportioned $16,600 for Child Welfare Services and retained $400 for expenses of the Board. The Board did not spend the entire amount so $321.53 reverted to the State Treasury. Nothing ever reverts from the fund for Child Welfare work however. This State money is tossed into a pot with the Federal funds and if there is any money left over at the end of a fiscal year, it is considered Federal money and thus available for use the following year.

The Division is headed by an administrative assistant, several field workers located in Reno, Las Vegas, Ely, and Elko, and the usual stenographers and clerks. There were fourteen on the regular pay roll in October 1946, at salaries ranging from $100 a month for a girl in training to $310 for the administrator.

Details of expenditures follow:

STATE WELFARE BOARD

	Fiscal Years				
	1942	1943	1944	1945	1946
State appropriation and balance	$13,603.70	$6,634.51	$30,000.00	$17,000.00	$41,000.00
To Child Welfare Department	5,000.00	5,241.95	13,000.00	16,600.00	21,000.00
expenses	1,969.19	1,392.56		78.47	57.50
Balance	$6,634.51		$17,000.00		$19,942.50
Reversion				$321.53	

OLD-AGE ASSISTANCE

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
Balance July 1	$166,955.54	$222,266.38	$231,560.26	$214,520.56	$178,530.12
Federal	437,380.31	418,366.03	447,621.51	461,358.05	467,775.69
State	253,182.34	264,866.22	224,551.98	219,404.49	272,350.59
County	197,836.38	199,902.00	227,122.41	223,457.99	223,975.87
Refunds	17,524.80	19,369.95	17,067.78	21,934.21	34,589.10
Total	$1,072,879.37	$1,124,770.58	$1,147,923.94	$1,140,675.30	$1,177,221.37
Disbursements—					
OAA payments	$806,016.00	$808,333.00	$923,913.00	$903,356.00	$895,643.00
Administrative	40,498.52	41,810.60	50,784.76	58,789.18	62,416.95
Total	$846,514.52	$850,143.60	$974,697.76	$962,145.18	$958,059.95
Administration—					
Salaries	$30,648.25	$33,430.65	$41,578.10	$48,647.38	$51,834.58
Travel	5,342.48	4,904.44	5,110.43	4,487.72	5,285.23
Merit System			94.23	923.73	966.09
Other expenses	4,507.49	3,475.51	4,002.00	4,730.35	4,331.05
Total	$40,498.22	$41,810.60	$50,784.76	$58,789.18	$62,416.95
Administrative costs*—					
Federal share	$20,150.39	$20,208.33	$23,097.82	$22,583.90	$22,240.18
State share	20,348.13	21,602.27	27,686.94	36,205.28	40,176.77
Number of cases	2,349–2,221	2,221–2,119	2,119–2,054	2,054–1,993	1,993–2,016
Average payment	$34.26	$31.66	$37.97	$38.29	$38.62
Number of employees	19	33	29	25	28

*Until this year, Government allowed 5 percent of Federal Old-Age Assistance payments for administration; State paid balance.

CHILD WELFARE DEPARTMENT

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
Fed. Bal. July 1	$1,147.19	$390.01	$1,929.33	$3,869.46	$6,468.22
Federal aid	11,920.51	12,292.08	8,961.82	9,557.54	10,403.37
From State Dept.	5,000.00	5,241.95	13,000.00	16,600.00	21,000.00
State Fund Bal.	2.05	113.06	1.08	3,450.94	
Total	$18,069.75	$18,037.10	$23,892.23	$33,477.94	$37,871.59
Disbursements	17,566.68	16,106.69	16,571.83	27,009.72	33,819.26
Balance	$503.07	$1,930.41	$7,320.40	$6,468.22	$4,052.33
Disbursements—					
Salaries, (Fed. funds)	$8,686.09	$7,694.12	$7,021.69	$6,961.00	$12,033.07
Salaries, (State funds)	4,510.08	4,377.68	5,162.42	13,330.32	13,145.37
Contract stenographers			146.86	165.88	152.32
Travel	3,628.09	2,681.28	2,536.02	2,724.77	4,220.64
Supplies and equipment	345.58	618.56	700.71	1,117.90	385.99
Merit System	169.52	216.27	262.65	331.14	548.43
Rent	33.33	260.00	600.00	830.00	760.00
Insurance	144.55	132.60	66.58	285.85	239.84
Communications				396.75	405.69
Postage				238.00	225.00
Repairs				8.00	
Consultant				484.40	571.48
Printing				68.75	108.75
Publications				66.95	117.68
Training stipend	49.44	126.18	74.90		900.00
Total	$17,566.68	$16,106.69	$16,571.83	$27,009.71	$33,814.26
No. employees	6	6	6	10	11½
Children aided	822	831	592	1,110	1,085

STATE ANALYTICAL LABORATORY OF THE PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA.

A report on the program for assisting the mining development of Nevada by means of free assays of ore samples made under the direction of the Board of Regents of the University and paid for by the University out of funds derived from a general State tax of one and one-half cents levied for the Public Service Division.

PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA

STATE ANALYTICAL LABORATORY

The State Analytical Laboratory as created by the Legislature in 1895 to assist the mining industry of the State by making free analysis of minerals and ores taken from within the boundaries of Nevada.

Reports are made to the prospectors on the results of the analysis, together with the uses and market values of the substances submitted.

For many years the law provided that two samples could be submitted each thirty days by the mining man, but with the coming of the war and the need for strategic metals, it was provided that five samples could be submitted. These additional samples, however, were for strategic metals only, and did not apply to gold and silver.

Since Pearl Harbor, more than 10,000 samples have been submitted with about 35 percent of them indicating ores of possible value.

The presence of tin among the metals to be found in Nevada was discovered in the 1940–1942 period when a sample was submitted for assay for mercury. No determination, however, was made of the commercial quantities of the product. The laboratory assisted in the search for uranium, used in the sensational atomic bomb dropped on the Japanese toward the end of the war.

The work of the laboratory is carried on by Prof. Walter S. Palmer, Director, and Associate Prof. W. L. Smyth, Chemist. Each devotes half of his time to the work, giving the laboratory the equivalent of one full-time employee. Prof. Palmer is Professor of Metallurgy at the Mackay School of Mines while Prof. Smyth is Associate Professor of Metallurgy and Mining in the same school. Half of their salaries are paid from Analytical Laboratory funds, half from University funds.

Funds for the support of this department are derived from a portion of the public service State tax fund of one and one-half cents. Until July 1, 1943, the State also made a direct appropriation for this service. When the direct appropriation was dropped, it was the understanding that an increase would be made in the public service tax for this purpose but the Legislature found that the increased assessed valuation of the State would return sufficient funds to continue the project.

Expenditures by the department run between $6,000 and $7,000, largely for salaries. The June 1946 pay roll of the University, shows that of Prof. Palmer's $458.34 monthly salary, $229.17 came from the University tax funds and $229.17 from the Public Service Division tax funds. Prof. Smyth receives $333.34 a month as his combined salary, $166.67 from each tax fund. Heat, light, and power costs the laboratory $1,000 a year with supplies and other items taking up the balance.

Detailed expenditures for each of the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
PSD tax	$7,742.45	$4,466.09	$5,877.65	$6,952.07	$5,107.7
State appropriation	5,000.00	3,974.53			
Total	$12,742.15	$8,440.62	$5,877.65	$6,952.07	$5,107.7
Disbursements—					
Salaries	$5,004.17	$4,674.25	$4,313.90	$5,618.34	$5,107.7
Student assistant	547.37	603.77	465.95		
Supplies	871.48	1,227.87	15.01	221.13	398.7
Telephone and telegraph	47.25	40.50	40.50	33.75	40.5
Heat, light, power	1,000.00	1,000.00	1,000.00	1,000.00	1,000.0
Freight, express	34.55	55.96		18.52	31.7
Insurance	56.85	52.38	42.29	46.13	46.2
Library				11.20	
Postage	98.28	176.56			
Equipment	82.50	220.97		3.00	
Total	$7,742.45	$8,025.26	$5,877.65	$6,952.07	$6,624.9
Balance June 30	3,974.53				
Reversion		415.36			

1946
$5,107.72
$5,107.72
$5,107.72
398.72
40.50
1,000.00
31.72
46.29
$6,624.95

DEPARTMENT OF FOOD AND DRUGS, WEIGHTS AND MEASURES AND PETROLEUM PRODUCTS OF THE PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA.

A report of the activities carried on under State law for the protection of the public from adulterated food and drugs, faulty scales, oil, and gasoline not up to standard, these activities being under the direction of the Board of Regents of the University and paid for by the University out of funds received from the one and one-half cent tax levied for the Public Service Division, and from a very small tax per gallon on oil and gasoline.

PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA

Department of Food and Drugs.
Department of Weights and Measures.
Petroleum Products Inspection Laboratory.

Created separately by Legislative Act, enforcement of these departments has been delegated to the Commissioner of Food and Drugs, and as a result they have been consolidated under one department.

Directly under the control of the Regents of the University of Nevada, nevertheless, they are not a part of the University nor do they have any place in the academic institution. The Regents appoint the Commissioner, approve his appointment of necessary assistants, and delegate to the University Comptroller the handling of financial records. Funds for the support of three departments are placed in the State Treasury and disbursed by warrants as are other State funds.

The departments are located in a structure owned by Trinity Parish of Reno at the corner of Fifth and Sierra Streets. Employees include two chemists, one of whom is the Commissioner, three inspectors and a clerk. In addition, there are two clerks, two part-time laboratory assistants and a janitor. C. H. Gorman, Comptroller of the University, is carried on the pay roll at $300 a month for the services of his office in handling the financial records.

The Commissioner, Wayne B. Adams, is listed on the June 1946 pay roll at $458.33 the other chemist, E. L. Randall at $300. One inspector receives $275 a month, the other two $200. One of the clerks receives $200, the other $100. The janitor receives $50 and the laboratory assistants $75 and $25.

The departments are financed by a portion of the 1½-cent general tax levied for the support of the University's Public Service Division and by a one-twentieth of a cent per gallon tax imposed on petroleum products used in the State. This latter tax is absorbed by the oil companies and is not passed directly on to the consumer.

The consolidation of the three departments has proved of considerable benefit. Laboratory facilities necessary in carrying out the provisions of the laws creating them are being used by the three departments; much of the work and many of the duties overlap, with the result that fewer employees are necessary than if each department operated separately.

The food and drug department, created in 1909, is operating under a new food, drugs, and cosmetics law enacted by the 1939 Legislature. Closely patterned after the Federal Act of the same title, there is little conflict in the provisions of the two laws and products manufactured and sold within the State, subject to the approval of the Nevada department, can be sold interstate where the provisions of the Federal Act apply, and vice versa.

The Nevada law, essentially, prohibits the manufacture or sale of misbranded or adulterated food, drugs, and cosmetics. This includes

those commodities which constitute a danger to health as well as economic fraud. For instance, a parcel of butter could conform to all health standards and yet be deficient in butter-fat content, or perhaps, be underweight. A continuing operation is maintained to insure that commodities meet the required standards. Milk and cream are constantly inspected, not so much for bacteria content, but to check on the accuracy of butter-fat tests so that the farmer may be assured of receiving full compensation from the creamery for his product.

Projects carried on by the department in the forepart of 1945, when this survey was started, included butter and other dairy products inspection, vinegar, cheese, candy, meats, such as hamburger and frankfurters, olive oil, aspirin, iodine, and other drugs. Sulfa drugs were tested to determine if the public was receiving exactly what the label on the product said it was.

Considerable Federal Government work has been undertaken at times with the department testing water supplies for all of the Army and Navy installations in the State. This came under the head of Nevada's aid toward the war effort, and no Federal funds were available to the department for this work. Shipments in interstate commerce were also checked by the department as a protection to the public.

Some work for police and other agencies has been undertaken also; cases having been noted where the contents of stomachs had been examined for poison or other causes of death.

No fees are charged individuals for analyses of products, and it appears that the imposition of such fees would be impractical, mainly because there are so few as to make the keeping of the necessary records and handling of the funds more costly than the income. Only rarely is there an instance of request for work of a nature of benefit only to the person making the request.

Under the provisions of the Nevada Weights and Measures Act, also created in 1909, the department is required to keep a complete set of reference standards of weight, volume and linear measure. The standards are calibrated for accuracy at intervals of not less than ten years by the Bureau of Standards in Washington. Field-testing equipment is calibrated against the office standards and is used in checking all weighing or measuring devices, regardless of type, throughout the State. Nevada citizens are privileged to submit measuring devices of any description for check with the office standards. Commodities sold by weight, measure, or numerical count are periodically checked by the department for compliance with their declared weights.

The establishment of naval, military, and other governmental reservations in Nevada has greatly increased the demand for services rendered by this department. Every type of weighing or measuring device used in the service installations is required to be tested for accuracy by the department before being placed in use. This practice also prevails on new scales or measuring devices wherein any sort of Government contract is involved. Public weighmasters are also appointed by the State Sealer.

The Petroleum Products Inspection Department, a 1939 creation, enforces the State standards and specification for gasoline and lubricating oils. These standards insure that a product sold as gasoline is entirely suitable for internal combustion engines and is not a petroleum

product of less volatile nature such as kerosene, stove oil, or distillate. Lubricating oil must be of the same grade as advertised on the dispensing container.

Prior to the enactment of this law, some service stations are reported to have dispensed every type of lubricating oil from the same barrel, and if a customer wanted eastern oil or western, it made no difference to the service station operator. Since then, however, a close check is maintained on the oil sold, and if samples, purchased by the department, fail to come up to the required specifications, action is taken.

Samples tested by this department run into the hundreds each year, and reports are published regularly giving the results of the tests and the name of the station from which the sample was purchased.

During the war years, the gasoline situation became what the Commissioner of the department described as "hectic" in Nevada. Because of the heavy demands by the armed forces for aviation gasoline, the civilian product suffered somewhat, and in some cases the gasoline came close to the limits as established by law. The Commissioner reports that the major oil companies have been able to comply with the statutory provisions of the Nevada Act in general.

As its contribution to the war effort, the department examined a number of petroleum products at the request of the Army and Navy for possible sabotage.

Under the consolidation of the three departments under one head, an inspector or other employee is able to save considerable funds for the State by the mere fact that he can serve the three departments on one trip. For instance, an inspector goes to town, checks an oil station, perhaps, tests the scales of a grocery store, and tests a pound package of rice to see that it is of proper weight, and returns with the package to the laboratory where the product is tested for its purity and suitability for public consumption. In addition, he brings back samples of oil and gasoline for testing in the laboratory.

Support of the Food and Drug and Weights and Measures Departments comes from the State, these departments being included in the tax rate for the Public Service Division of the University. The amount budgeted each biennium for support of the departments comes from the $67,000–$70,000 derived biennially from the one and one-half cent tax levy for the Public Service Division. Until the 1943–1944 fiscal year, the Weights and Measures Department was supported by direct appropriation.

Support of the Petroleum Inspection Department comes from a tax of one-twentieth of a cent per gallon imposed on gasoline and oils brought into the State. The amount received varies according to the gallonage, but thus far, around $25,000 a year has been received, more than enough to pay the expenses of the department and contribute, in a way, to the other two departments.

A study of the detailed expenditures of the Food and Drug and Weights and Measures Departments shows the extent of the assistance provided in salaries and travel expenses by the Petroleum Inspection Department. Very little is provided in the budget for the first two departments for travel expenses, for instance, most of the load being carried entirely by the petroleum department.

In 1946, of the $23,304 salary schedule, the Petroleum Products

Inspection Fund paid $17,079, Food and Drugs $4,950, and Weights and Measures $1,275.

The law requires that surplus money from the Petroleum Inspection Fund revert to the Treasury of the State, $23,815.94 going into the General Fund in the last five years from this source. As more use is made of the petroleum tax funds, less is required from the University's Public Service Division Tax Fund, but also, less is reverted to the Treasury. In 1945, nearly $11,000 was spent from the University funds for the two State-supported departments, with a little over $7,000 reverting from the Petroleum Fund. In 1946, University funds used dropped to just under $9,000, with the reversion figures also decreasing to $2,131.60. In other words, the less it costs to support the Pure Food Department and Weights and Measures Department, the more there is left for the other departments supported by the University Public Service Division tax. And, of course, the more that is spent from the Petroleum Products Fund, the less there is to revert to the State Treasury.

Late inventories of the departments show property valued at $15,023.45 in their possession. These range from a set of scales valued at $2,500 to office furniture.

Because of the unusual efficiency resulting from the combination of activities of the three departments and because of the financial set-up, it would seem unwise to make any change under the present conditions.

First impressions in connection with the food and drug departments would be that it is primarily a matter of health, and as such comes under the jurisdiction of the State Health Department. But this does not appear to be the case. Purity of food and drugs is but one object of the department; it is concerned equally with the protection of the buying public in insuring that the public gets exactly what it pays for, which has nothing to do with the health whatever.

In keeping with the present-day trend of attempting to keep State agencies "out of politics" as far as possible, it would seem the present arrangement of direct control of these semiscientific departments by the nonpartisan Board of Regents of the University could not be improved upon. That was the idea of the legislators in 1915, when the Public Service Division was created, and experience has shown no need for a change.

The departments are housed in a structure owned by Trinity Parish of Reno, for which rent is paid by the State of $1,600 yearly. Half of this comes from Public Service Division funds while the other half is paid by the Hygienic Laboratory, a department of the State Board of Health. A rough estimate of the cost to the State of the building during the approximately 30 years of tenancy, is around $30,000. In addition to this cost, the departments are required to provide their own oil and power and lights; requiring a total expenditure of about $2,500 per year. Any future building plans by the State should include provisions for these departments.

The University, because of the police powers held by the three departments, apparenty is not interested in placing them on the campus in any present structure or contemplated building. However, arrangements should be made for their inclusion, if not at the University, at

least in a board of health or other building for which plans have been submitted by the State Planning Board.

Details of expenditures by the departments during the last five years follow:

COMBINED DEPARTMENTS OF PURE FOOD AND DRUGS, WEIGHTS AND MEASURES, PETROLEUM PRODUCTS INSPECTION

	Fiscal Years				
Receipts—	1942	1943	1944	1945	1946
Food and Drug	$8,148.66	$8,148.66	$8,148.66	$8,148.66	$7,447.50
Weights and Measures	4,000.00	2,098.43	2,000.00	2,000.00	2,000.00
Pet. Prods. Insp.	25,154.32	24,074.29	25,499.38	26,660.64	26,700.06
Total	$37,302.98	$34,321.38	$35,648.04	$36,809.30	$36,147.56
Disbursements—					
Salaries	$20,011.65	$20,079.56	$19,830.00	$18,965.00	$23,304.98
Supplies	1,408.80	1,070.48	1,231.29	1,120.32	1,096.05
Equipment	2,651.72	1,891.27	1,275.10	1,900.49	1,995.77
Rent	1,332.50	1,357.71	1,180.00	800.00	800.00
Travel	3,103.01	2,815.84	2,514.67	5,901.44	4,589.17
Communication	518.07	386.55	382.70	394.08	356.68
Freight, express	57.04	33.35	62.01	54.05	59.40
Repairs	224.63	246.82	1.00	8.90	34.45
Insurance	364.56	235.02	323.88	143.94	225.79
Library and printing	394.67	209.42	489.14	477.42	217.93
Utilities	362.08	380.42	427.46	436.94	455.87
Miscellaneous	----------	292.50	949.72	254.08	271.68
Total	$30,478.23	$28,998.94	$28,666.97	$30,456.66	$33,407.77
Balance June 30	2,200.63	458.23	1,840.64	—828.95	608.19
Reversion	4,624.12	4,864.21	5,140.43	7,181.59	2,131.60

State funds provided through University Public Service Division tax, petroleum products inspections by 1/20th cent tax on gallonage.

FOOD AND DRUG DEPARTMENT

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$8,148.66	$8,148.66	$8,148.66	$8,148.66	$7,447.50
Disbursements—					
Salaries	$6,480.00	$6,370.00	$5,150.00	$6,050.00	$4,950.00
Supplies	140.96	181.96	165.65	443.26	276.34
Equipment	81.68	16.00	15.00	177.85	170.44
Rent	500.00	500.00	515.00	500.00	500.00
Travel	125.97	----------	60.30	907.20	489.47
Communications	177.82	174.81	186.52	337.18	202.25
Freight, express	----------	----------	3.38	7.13	5.99
Repairs	24.63	----------	----------	3.90	34.45
Insurance	80.76	78.24	64.10	39.30	49.55
Library, printing	54.86	----------	230.58	137.95	87.26
Utilities	350.08	369.42	415.46	424.94	443.87
Miscellaneous	----------	----------	----------	34.77	19.00
Total	$8,016.76	$7,690.43	$6,805.99	$9,063.48	$7,228.62
Balance June 30	131.90	458.23	1,342.67	—914.82	218.88

Funds available for Department budgeted from University Public Service Division tax. Balances reversion in Public Service Division Fund.

WEIGHTS AND MEASURES DEPARTMENT

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$4,000.00	$2,098.43	$2,000.00	$2,000.00	$2,000.00
Disbursements—					
Salaries	$1,503.00	$1,945.00	$1,310.00	$1,050.00	$1,275.00
Supplies	123.01	2.00	73.88	98.69	54.44
Equipment	228.53		20.08	125.85	64.50
Rent	15.00				
Travel	1.00		66.75	606.47	183.42
Communications				6.37	
Freight, express				5.55	
Repairs			1.00		
Insurance	19.03	14.42	16.32	7.20	14.40
Library, printing			2.00	2.00	2.00
Utilities	12.00	11.00	12.00	12.00	12.00
Miscellaneous					4.93
Total	$1,901.57	$1,972.42	$1,502.03	$1,914.13	$1,610.69
Balance June 30	2,098.43		497.97	85.87	389.31
Reversion		126.01			

Department operated on direct appropriations from Legislature in 1942 and 1943, received Public Service Division tax funds since.

PETROLEUM PRODUCTS INSPECTION

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$25,154.32	$24,074.29	$25,499.38	$26,660.64	$26,700.06
Disbursements—					
Salaries	$12,028.65	$11,764.56	$13,370.00	$11,865.00	$17,079.98
Supplies	1,144.83	886.52	991.76	578.37	765.27
Equipment	2,341.51	1,875.27	1,240.02	1,596.79	1,760.83
Rent	817.50	857.71	665.00	300.00	300.00
Travel	2,976.04	2,815.84	2,387.62	4,387.77	3,916.28
Communications	340.25	211.74	196.18	50.53	154.43
Freight, express	57.04	33.35	58.63	41.37	53.41
Repairs	200.00	246.82		5.00	
Insurance	264.77	142.36	243.46	97.44	161.84
Library, printing	339.81	209.42	256.56	337.47	128.67
Miscellaneous		292.50	949.72	219.31	247.75
Total	$20,510.40	$19,336.09	$20,358.95	$19,479.05	$24,568.46
Reversion	4,624.12	4,738.20	5,140.43	7,181.59	2,131.60

Financed by 1/20th of a cent tax on petroleum products, balance reverts to State Treasury.

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VETERINARY CONTROL SERVICE OF THE PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA.

A report on the service provided under the direction of the Board of Regents of the University for laboratory diagnosis of diseases of a contagious or an infectious nature among animals, and for the research into the nature, cause, and control of such diseases.

PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA

STATE VETERINARY CONTROL SERVICE

Created by the Legislature in 1915, the Veterinary Control Service was the same year made a part of the Public Service Division of the University of Nevada and has functioned directly under the control of the President and Regents of the University since that time. The object of the service is primarily to provide laboratory diagnosis in connection with contagious or infectious diseases among animals and the conduct of research into the nature, cause, and control of such diseases.

The Veterinary Control Service is, by law, the official laboratory for the State Department of Agriculture and, by agreement, for the United States Bureau of Animal Industry for their routine work in the State of Nevada.

In addition to the duties outlined by law, the service prepares or distributes biologic products not available commercially. This activity has dwindled considerably since those earlier years when such products were not easily obtainable. The one product now being prepared is *Anti-Clostridium Hemolyticum* serum for the treatment of redwater cases. A few commercially prepared products are stocked and distributed to stock owners or veterinarians as needed for their convenience.

The qualifications of the chief officer of the service, known as the director, are defined by law as a "qualified veterinarian with adequate postgraduate experience in pathology and bacteriology."

In its diagnostic work, the Veterinary Control Service usually receives its material from some interested party. Occasionally, where proper facilities or cooperation are not available at the point of origin, the laboratory personnel go into the field to conduct autopsies or collect the material. Years ago this was a fairly common procedure; but now that qualified veterinarians are more widely available through the State, it is rarely necessary.

When material is submitted for examination, the procedure depends somewhat on the nature and origin of same. Blood specimens for testing for Brucellosis are accepted only from Federal, State, or accredited veterinarians. Regardless of who submits these, copies of the reports go to the veterinarian submitting the material, the Government office and the State Department of Agriculture. A more elastic procedure is used in the case of miscellaneous material. If submitted by a veterinanian, the report goes to him, and if he feels the need of further assistance, he requests it from some appropriate source. If a county agent submits material, which they frequently do, especially in the case of poultry, the report goes to the owner and a copy to the county agent. If an owner submits material direct, the report goes to him, and if he has more or less regularly retained a private veterinarian, a copy usually goes to him. Copies of all reports go to the State Department of Agriculture for their information and such action as

may be indicated, and copies of all reports involving tuberculosis also go to the Federal office.

Ordinarily, the Control Service does not attempt to outline detailed plans of procedure and treatment to livestock owners for the reason that this can usually best be done by an official or private veterinarian personally familiar with local conditions and those on the premises. Poultry diseases are more or less an exception to this general rule, as the average veterinarian is still not very familiar with them or often not too much interested. In this field, the control office works with the owners or the various county agents in an effort to render assistance.

All of this costs the State on an average of $7,000 a year. The money is part of the Public Service Division tax of one and one-half cents. The director submits a statement of his needs for the year to the University, which, in turn, budgets that amount from the proceeds of the Public Service Division tax. The preparation and distribution of biologic products referred to above is handled through a revolving fund known as the "Serum and Vaccine Account," without expense to the taxpayer. The turnover in this account amounts at present to about $4,000 per year. Total expenditures in the office run close to $20,000 a year.

The present director is Dr. Edward Records, who has held the position since 1918; but under the current setup, it is only a part-time position.

As a member of the station staff, Dr. Records also has charge of the Agricultural Experiment Station research projects dealing with animal disease and allied subjects. This work is conducted in the same laboratory and office quarters as that of the State Veterinary Control Service and at the Experiment Station Farm at Reno.

Under an appointment from the State Board of Stock Commissioners, Dr. Records also serves as Secretary and Executive Officer of the State Department of Agriculture which makes him ex officio State Quarantine Officer. By law the State Quarantine Officer is in turn ex officio Secretary and Executive Officer of the State Apiary Commission. The activities of the State Department of Agriculture and the State Apiary Commission are also dealt with in detail elsewhere in this report.

For these combined activities, Dr. Records receives a total compensation of $6,000 per year—$2,400 from the University's Public Service tax, $2,400 from Agricultural Experiment Station funds, and $1,200 from State Department of Agriculture funds. He provides his own local transportation incident to these combined activities.

This appears to be an advantageous arrangement so long as someone qualified and willing to supervise these various activities is available. The overhead salary payment is much less than it would be if two or more administrators were employed. The present arrangement also insures a close coordination of the diagnostic research and control activities in connection with animal diseases.

Eight persons were employed in the department in June of 1946 the service pay roll indicates. In addition to Dr. Records, there is a technician at $350, an assistant technician at $200, secretary $200

assistant technician $100, janitor $150, and two assistant laboratory workers on a part-time basis whose combined salary was $83.25.

Expenditures of the veterinary control service during the last five years and its sources of income follow:

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
Univ. PSD tax	$6,980.23	$5,854.71	$7,522.59	$7,548.63	$8,474.31
Fed. Exper. Stat.	9,332.62	9,496.79	9,486.93	8,313.61	8,557.80
Sales account	6,832.67	7,767.29	9,339.48	8,753.87	9,441.42
Total	$23,145.52	$23,118.79	$26,349.00	$24,616.11	$26,473.53
Disbursements—					
Salaries	$13,688.10	$13,558.00	$14,869.05	$14,094.00	$14,125.00
Student assistant	5.00				
Supplies	1,286.08	637.69	1,547.61	382.33	432.31
Equipment	169.15		20.82	300.71	163.00
Telephone and telegraph	148.79	145.02	134.69	155.25	144.34
Freight, express	58.47	45.11	67.88	63.25	60.01
Heat, light, power	900.00	900.00	900.00	904.22	900.00
Laundry	84.95	50.91	66.75	49.85	26.24
Travel	84.97		60.55	99.80	48.43
Postage	30.06	46.54	30.61	86.06	30.06
Insurance	35.62	35.46	34.77	38.76	41.22
Library	97.06	165.74	137.72	119.30	135.81
Serum, vaccine	1,737.97	2,452.00	3,858.49	2,899.78	2,453.49
Livestock	30.00	122.80	166.27	24.65	729.38
Retirement					286.25
Total	$18,356.22	$18,155.27	$21,895.21	$19,217.96	$19,575.54
Bal. sales account	6,897.99	4,959.52	4,453.79	5,398.15	6,897.99

BUREAU OF MINES OF THE PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA.

A report on the assistance provided the miners of this State through a continuing study of the mineralized areas of Nevada made by another of the University's agencies under the direction of the Regents, but which is supported by funds appropriated directly by the Legislature.

PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA

BUREAU OF MINES

Supported by direct appropriation, the Nevada Bureau of Mines is under the direction of the Board of Regents of the University. The Regents select the Director of the Bureau, who must be a mining engineer, and approve his nomination of necessary assistants.

When the program started out in 1929, it cost the State $5,000 a year. As the years went along, however, the cost of the program mounted, until in 1946 and 1947, the Legislature has provided $15,000 a year.

Actually, the Bureau of Mines is a chamber of commerce for mining in Nevada. Through a survey of the mineralized districts of the State, which is continuing each year, catalogs and bulletins are published by the Bureau to provide information for those interested. The value of this service is primarily to the mining man. If a prospector, or mine operator, for instance, is interested in tungsten, he has only to apply to the Bureau of Mines for information on the tungsten districts of the State. This information includes data on the discovery of the district, owners or agents of properties there, and the possibilities of further development. Thus, the preliminary work of a prospector's task is taken care of for him. The Bureau collects statistics of all kinds relating to Nevada mining; conducts experiments on the problems of Nevada mining; collects specimens; provides educational facilities for the miner and prospector, and conducts numerous other activities. An important function of the Bureau's work is to make advisory geological and mining studies of mining properties for Nevada residents to aid them in their development work.

The United States Government has its own Bureau of Mines in Nevada, but its work goes much further than that of the Nevada Bureau. The U. S. Bureau, provided with considerably more funds, is able to do exploratory work with diamond drills and other means in the continuing effort to locate metals necessary in our national industry.

The Nevada Bureau spent a little over $11,000 in the fiscal year of 1946 as compared with $13,700 in 1945, and only $6,200 in 1944. Most of the cost is taken up by salaries, with the cost of publishing the numerous bulletins of the Bureau another of the larger items. The bulletins are sold at varying prices, being, in general, distributed free to Nevada residents. Receipts from sales are turned over to the Comptroller of the University, the funds going into the Bureau's account.

The Nevada Bureau of Mines is handled in combination, as far as its director and assistants are concerned, with the Mackay School of Mines of the University. The Director of the Bureau, Jay A. Carpenter, is also Director of the School of Mines, and his total salary of $5,500 a year is paid, half by the Bureau and half by the School. The June 1946 pay roll shows a stratigrapher of the Bureau receives $3,900, on a half-and-half basis, two assistants, paid entirely from Bureau of

Mines funds, at $3,000 and $3,600 a year, and a secretary, also paid entirely from Bureau funds receives $112.50 a month.

The number of employees varies between the summer months and the college year. The Bureau plans for its college year staff, a director, geologist and secretary on a half-time basis at a cost of $4,700 a year to the Bureau, and a full-time mining engineer for examination and bulletin work at $3,600. During the summer, the Bureau has in addition, two field parties consisting of a geologist and assistant, in the field for two to three months each. This is a staff, the Bureau's Director believes, that should be continued for the general benefit of the mining industry in the State.

While the top command of the Bureau works on what is practically a part-time basis, the arrangement has its merit. A Director of the Bureau devoting his entire time to the work possibly might produce more, but certainly at a higher cost to the State. Likewise, the arrangement is not without its advantage to the University.

The Bureau is given free office and storage facilities at the Mackay School of Mines with the use of the school's complete library on mining, metallurgy, and geological subjects. In turn the school benefits from the field contact of the staff with the mining industry of the State, which is passed on to the benefit of the students in the clossroom.

Detailed expenditures for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$20,064.22	$12,183.00	$20,000.00	$13,731.02	$30,000.00
Disbursements—					
Salaries	$5,959.92	$6,720.50	$4,886.88	$8,430.16	$10,072.23
Student assistant	785.25				
Supplies	140.61	130.89	263.81	689.44	631.34
Equipment		58.25		331.18	
Tel. & Tel.	13.72	51.34	13.90	31.61	30.37
Freight, express	5.00	8.02	30.04	13.88	
Travel	671.87	707.99	468.52	1,061.26	605.04
Library	163.35	81.60	93.20	108.00	100.00
Printing		2,445.50			
Postage	39.10	72.00	95.50	113.89	30.00
Bulletins	102.40	1,032.06	417.13	2,941.60	
Total	$7,881.22	$11,308.15	$6,268.98	$13,731.02	$11,469.08
Balance June 30	12,183.00		13,731.02		18,530.92
Reversion		874.85			

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AGRICULTURAL EXPERIMENT STATION OF THE PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA.

A report on the many activities of the University Division that constantly conducts research on vital agricultural matters that are of much benefit to ranchers and stockmen of the State at a very small cost, indeed, to the taxpayers of Nevada.

PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA

AGRICULTUAL EXPERIMENT STATION

In 1887, the Congress of the United States approved the Hatch Act, providing for the creation of agricultural experiment stations in the various States "to aid in the acquiring and diffusion among the people of the United States of useful and practical information on subjects connected with agriculture and to promote scientific investigation and experiment respecting the principles and applications of agricultural science."

Nevada quickly accepted the Federal program, and through Legislative Act in 1889, named the Regents of the University as a Board of Control to carry out the provisions of the congressional statute. The program has acquired more and more funds until, to date, Washington has expended about $1,590,000 for Nevada's agricultural experiment work. More than $2,000,000 has gone into the program since its start with the State contributing $82,500 and miscellaneous receipts, such as funds from the sale of wool, lambs, and other livestock and dairy products which were the outgrowths of the experimental work, providing the balance.

The Hatch Act provided $15,000 annually and, since 1906, the Adams Act has provided a like sum. In 1925 the Purnell Fund was provided by Congress which brought $60,000 more a year for agricultural experiment work in Nevada. More recently, the Bankhead-Jones Act contributes $2,962.52 yearly to the Station, with the University providing an equal amount from its public service division funds. In addition, the University provides other funds, amounting to $2,000 in one year, none in others, and only a few hundred dollars in still others. This money is used to provide payment for rents and materials which could not be paid from Federal funds.

At present the Experiment Station is spending close to $120,000 a year, with University funds accounting for almost $3,000, the "sales account" $24,000, and the Federal Government the balance.

The "sales account" is actually a revolving fund, designed to facilitate the operation of the work of the Station. It is high now because of an expansion in the experimental dairy herd and the higher receipts from the sale of butterfat. It is also a revolving fund for certain projects involving the use of animals for feeding tests. In the feeding trials which require the annual purchase of animals, the Station is permitted to make the original purchase out of Federal funds. If the feeding test is to be repeated or a different ration used, the animals must be purchased from a source other than Federal funds. Thus there is impounded in the sales account, a sufficient amount for the purchase of feeder animals. At some time during the year the money leaves the sales fund and is returned at the end of the feeding season when the feeding test is concluded and the animals are sold.

During all the years since 1889, the work of the Experiment Station

has been devoted to the study of the primary problems of Nevada agriculture, including the limitations and fluctuations of the vitally important underground water supply of the Las Vegas Valley in southern Nevada, the feeding of dairy cattle at Fallon, and the study of the poisonous plants of the sheep and cattle ranges of the State.

More than a dozen bulletins of this latter problem alone have been published. All have had a wide circulation and some have been incorporated into textbooks published in both the United States and foreign countries. Costs of production of all Nevada crops and conditions covering the efficient production of both crops and animals on Nevada's farms and ranches have been included among the many Experiment Station projects. Throughout the whole life of the Experiment Station, a continuing attack has been made on the diseases of cattle, sheep, and horses on ranch and range. These studies led to the discovery of the bacterial cause of the "redwater" disease of cattle, a malady which turned out to be an international agricultural problem, for the disease was subsequently recognized in several South American countries. The work on this problem resulted in the manufacture of a serum for the cure of the disease and a vaccine for its prevention.

The Experiment Station operates a 60-acre experimental farm within the city limits of Reno, the property being situated on Alameda avenue, adjacent to the State-owned fair grounds and race track. Washoe County bonded itself in 1899 for $12,000 to purchase the property, and the deed transferring it to the University Regents provides that if the tract is not used for experimental work by the Experiment Station, the land reverts to Washoe County. The Station conducts experimental work on the experiment farm operated by the Federal Government in the Fallon district. More than 40 years ago, an experimental farm was operated in southern Nevada and abandoned after some years. Revival of the program in that area of the State is again being sought by the southern Nevada interests.

As stated previously, most of all this is paid for by the Federal Government. During the fiscal year ending June 30, 1946, the Federal Government contributed $92,734.64, with the University providing $2,962.52 from its Public Service Division tax. Of the $82,583.04 expended for salaries during this period, Nevada taxpayers contributed $326.73. The largest expenditure from State funds was an item for $2,587.12 for "rents and utilities."

Inasmuch as the Federal Government provides most of the funds, the approval of the Federal Government is required for the projects undertaken by the Experiment Station.

More and more, Federal participation in the work of the Experiment Station is turning toward regional problems rather than State problems in agriculture. As a result, sectional experiments give way to those which aid the larger number of persons. When the Experiment Station originates a project either on the initiative of its directors or at the request of a group of farmers or stockmen, the program must be presented to the Federal Government. If the Government approves, funds are allocated and the work goes on. If the Government, however, decides that the work is more of a demonstration nature or of a local nature, it is very apt to turn it down. The Experiment Station can proceed no further on the project unless it is financed by State money.

One of the more important projects under consideration by the Station is the tomato plant growing proposal for the Moapa area in southern Nevada which the Station Director describes as a "natural greenhouse." There is a demand for tomato plans in the middle west running into the billions of plants, not millions, but they must be grown to specification. The midwest growers and packing plants must have a disease resistant plant of uniform size and of a uniform stem, the reason being that the plants are usually transplanted by machinery and must be of a certain size. Experiments will be undertaken by the Station to develop plants that will fulfill the requirements and, if successful, southern Nevada will benefit from an industry that will return considerable money to the State.

Of interest is a recent experiment on the protein content of hay grown along the Humboldt, the experiment developing the fact that hay cut on August 1 fattens animals considerably more than hay cut just one month later. The experiment is continuing, as are many of the Station's experiments.

Results of the research by the Experiment Station are published in the form of bulletins and mimeographed reports. In addition to the published matter, the Station is continuously answering letters concerning problems in agriculture.

There have been 172 bulletins issued by the Station dealing with agricultural subjects, all of which were based upon work done by the Station. A mailing list is maintained by the Station which comprises approximately 5,000 names, 2,284 of which are within Nevada.

Much of the work that has been done by the Station has not been carried directly to the farmer and rancher, although they have received the benefits in an indirect manner. The Station has made worthwhile contributions for the control and cure of infectious diseases of livestock by the discovery of the organism that caused the disease and by the preparation of serums and vaccines for the control and cure of the disease. In almost every instance, the livestock man does not know who discovered the organism or who made the serum or vaccine that saves or cures his livestock.

The Station has devoted much time in the field of poisonous range plants. When livestock losses occur, the rancher calls for assistance. Sometimes the loss is due to disease. Just as frequently it is caused by a plant. So it has been necessary for the Station to study the toxicity of hundreds of plants. As a result many plants have been found to contain toxic substances, but most of the time the stockman does not know who discovered the plant which is responsible for the deaths of his livestock. At the present time, the Station is studying a plant definitely known to be poisonous. It is of foreign introduction, has already killed several thousand sheep, and has invaded thousands of acres of range land.

Some discussion has been had in the past over cooperation with the College of Agriculture of the University and other departments. At the present time, some of those on the staff of the Experiment Station have been working on a part-time basis with the College of Agriculture, thus adding to the college's faculty. In connection with further participation in the college's activities, the present director of the Experiment Station, Chas. E. Fleming, made the following statement:

In regard to your request for an opinion concerning a possible connection between the Experiment Station Farm and the students of the College of Agriculture, I wish to submit the following statement:

As you have stated in your letter to me, Washoe County, in 1899, bonded itself to purchase the 60-acre tract now known as the Agricultural Experiment Station Farm. In the deed transferring the land to the University of Nevada it provides that if the land is not used for experimental work by the Nevada Agricultural Experiment Station it shall revert back to Washoe County.

The Experiment Station Farm is not State supported, it is supported by funds granted to the Station annually as part of the budget of the U. S. Department of Agriculture. While these funds are administered by the Regents of the University as a Board of Control, they retain their identity as Federal funds and must be accounted for annually to the United States Treasury. In recent years there has been spent many thousands of dollars of Federal funds on the Station Farm, and it would be manifestly unproper to ask the Office of Experiment Stations in Washington for their consent to the abandonment of experiments now in process and the use of the farm for any purpose except the experimental study of pressing problems.

The Agricultural Experiment Station is making full and constant use of the entire area of the farm. It is not sufficiently large to carry on all of the animal and forage investigations of the Station, and plainly is not large enough to satisfy the needs of both the College of Agriculture and the Nevada Agricultural Experiment Station.

The needs of the Experiment Station for land is constantly shifting from a smaller acreage to a larger, or vice versa, after the completion of a test. For example, one of the principal crops of Nevada is alfalfa. The longevity and the yield of alfalfa has, in recent years, markedly decreased, due to the prevalence of alfalfa wilt and nematode infestation. This Station now has an active project in the breeding of alfalfa resistant strains to both the wilt and the nematodes. This work requires cross-breeding-hybridization selection and testing. As the work progresses more strains of alfalfa are developed and constantly require a larger acreage.

The Experiment Station is studying the internal parasites of animals as found on pastures. It is constantly subjecting animals to various treatments, all of which would not be wise to have along the side of or intermingled with a college herd. The Experiment Station is not concerned with the various breeds of animals merely as representatives of the breed or as show animals. Every animal that the Experiment Station owns is kept for experimental purposes. It is kept just so long as it serves a purpose. Many of the animals used are scrubs or animals of nondescript type. Consequently, in most

instances, the interchangeable use of animals by an experiment station and that of a college herd which is kept for instructional purposes is not possible.

The June 1946 pay roll of the Experiment Station shows 52 persons employed, including members of the University's accounting staff who are carried as part-time employees.

The Director of the Station is carried on the pay roll at $5,500 a year. Top technicians are paid $400 a month, with others receiving $350 and $300. The Secretary at the Station receives $200 a month, the June pay roll indicates, with other employees and laborers shown on the staff at varying salaries.

Details of receipts and expenditures follow:

	Fiscal Years				
Funds available—	1942	1943	1944	1945	1946
Sales account	$18,692.86	$21,670.77	$21,647.77	$32,475.42	$33,709.84
Federal	94,242.65	94,280.45	94,067.94	94,314.60	92,734.64
University (PSD)	3,357.93	4,739.64	2,734.64	4,046.30	2,962.52
Total	$116,293.44	$120,690.86	$118,450.35	$130,836.32	$129,407.00
Disbursements—					
Salaries	$75,437.25	$78,410.01	$74,396.62	$80,406.42	$82,583.04
Travel	3,685.02	1,905.75	2,395.45	2,404.00	3,315.18
Freight, express	279.54	355.15	223.91	269.26	1,120.30
Communications	829.18	1,112.85	1,145.26	1,215.76	1,329.61
Rents, utilities	3,023.16	3,018.87	2,853.99	3,122.68	3,578.05
Printing, etc.	765.81	1,713.57	1,627.15	1,826.74	1,124.56
Contingent	1,008.76	1,896.26	2,684.17	4,831.26	2,229.73
Supplies	13,182.50	13,224.68	10,538.45	9,282.26	13,215.60
Equipment	8,607.40	3,657.72	3,937.20	5,527.78	8,935.14
Buildings, lands	3,451.45	4,190.32	812.83	3,576.51	43.30
Retirement			816.00	1,700.68	2,123.00
Total	$110,980.07	$109,486.18	$101,431.03	$114,163.35	$119,597.51
Bal. (sales account)	5,313.37	11,204.98	17,019.32	16,672.97	9,809.49

AGRICULTURAL EXTENSION SERVICE OF THE PUBLIC SERVICE DIVISION OF THE UNIVERSITY OF NEVADA.

A report on the many and diverse activities of the college agency whose sole purpose in life is to provide useful and practical information on those subjects that relate to home economics, rural welfare and agriculture, in cooperation with the State, counties, and Federal Government.

AGRICULTURAL EXTENSION SERVICE

Of all the State agencies, the Agricultural Extension Service of the University of Nevada probably takes top ranking as the most cumbersome, complicated, top-heavy piece of governmental machinery the Legislature of the State of Nevada ever devised.

It creaks along under the provisions of an antiquated Act approved in 1919, handles its affairs with a secrecy unparalleled by any other agency, but it's quite modern as far as expenditures go. It's a $200,000 a year business, all aimed at giving instruction and practical demonstrations in agriculture and home economics to persons not attending the University of Nevada. It attempts to give the farmer information as to the best and most modern agricultural practices, keeps his wife up to date in her work in the kitchen, provides clubs for his sons and daughters to keep them interested in the farm, and undertakes to provide enough hired men to help the farmer carry on that most important task of providing food for the State.

The Extension Service isn't the only agency that helps the farmer. There are Federal agencies that operate independently of State jurisdiction or funds, as well as several strictly State agencies, such as the Department of Agriculture and the Veterinary Services. All in all, they spend around one million dollars a year on the Nevada farmer.

The Extension Service operates on about 15 different funds. About half of these come from Federal sources, the balance from State or University sources. Here and there one finds still other agencies turning over smaller sums for use of the Extension Service. The State knows nothing, officially, about the Federal funds at the disposal of the Extension Service, more than $100,000 a year, which are handled entirely through the Comptroller of the University. The University knows nothing about the nearly $100,000 of State and county funds handled through the State Controller. Only in Washington is there a man who presumably knows the full amount expended in Nevada for extension work and he doesn't know the whole story.

Despite the nearly 70 persons on the October 1946 pay roll, and expenditures of $214,044 during the fiscal year of 1946, the Extension Service is operated on a part-time basis. The Director, who is also the Dean of the College of Agriculture, divides his time between the two tasks.

To get an understanding of the Extension Service set-up, it is necessary to go back to the 1919 law to see what makes the wheels go round. But it isn't worth while studying this phase too much because the law will have to be changed as a result of the Nevada State Farm Bureau, Inc., deciding it will withdraw from further participation in Extension Service money.

First of all, the Extension Service and the Farm Bureau are two separate and distinct organizations. The Extension Service is an agency of the University of Nevada which operates a Federal-supported program in cooperation with the State and counties to benefit the farmer. The Farm Bureau is an organization of farmers designated among other activities to provide local cooperation and guidance

between the Extension Service and the person it is designed to help.

When the Extension Service program was accepted by Nevada, the Legislature authorized groups of farmers, at the suggestion of the Federal Government, to form an organization to be known as the Farm Bureau in each county of the State. If sufficient farmers form such an organization, the County Commissioners of the county have no alternative but to join the Extension Service Program. The law provides that the Commissioners must levy a one-cent county tax for Extension Service work, this tax to be matched by a one-cent State tax, also collected in the county. This isn't the generous gesture on the part of the State it appears to be. It actually means that the participating counties are required to provide funds from a two-cent tax rather than the mandatory county levy of one cent. Washoe County, for instance, is required to levy a one-cent county tax for extension purposes. It is collected from the assessable property within the county. Then the State comes along and collects a one-cent State tax for the Extension Service, also from the assessable property within Washoe County. The proceeds from both taxes are placed to Washoe County's credit by the State Controller, together with the proceeds of any additional tax raised in Washoe County for extension work.

For some reason or other, the State and counties designate this tax as a Farm Bureau tax, although it actually is an Extension Service tax. The Farm Bureau angle comes about this way. The law provides that the county Farm Bureau Directors, who direct to a certain extent the extension work in the counties, may organize a State Farm Bureau which is supposed to provide the link connecting the various county extension service activities. To pay the cost of the State Farm Bureau work, the Legislature provides that 20 percent of the proceeds (it was 10 percent originally) from the State one-cent Farm Bureau tax shall be turned over to the State Farm Bureau. It amounts to about $4,500 a year. But the State Farm Bureau decided, within the last few months, that it doesn't want this money any more, so the law probably will be amended to cooperate.

The 1919 law provides that any county which does not participate in the Extension Service work may have the proceeds of the State one-cent tax levy collected within the county returned to the General Fund of that county. Agreements are authorized between the individual cooperating County Farm Bureaus concerning the work to be carried on.

The financing of the Extension Service gets a little more complicated as it goes along.

You will recall that the State and the participating counties each collect a one-cent tax for extension work. Remember, the law says the commissioners *shall* levy a one-cent tax to provide funds for county extension service work whenever the County Farm Bureau Director and the Extension Service Director present a budget calling for participation in the program. But that isn't all. The law provides that a supplemental budget may be prepared showing that the one-cent county tax, because of low property values, is insufficient to carry the work. So, if the County Commissioners, by unanimous vote approve the supplemental budget, the county is required to levy an additional tax which may not exceed the proceeds of five cents of the

county tax rate. In other words, participating counties are required to levy a one-cent extension service tax, but the Commissioners need not accept the budget calling for an additional tax.

During the fiscal year of 1946, the counties raised by county levies the sum of $48,153.71, all for extension work within the counties. The State's one-cent levy raised $23,843.67, but not all of that went to the Extension Service program. First of all, the State Controller subtracted $4,537 for the State Farm Bureau Fund, which left $19,306.67. Finally, the Controller subtracted $1,184.19 paid in taxes by Esmeralda, Mineral, Ormsby, and Storey Counties, who do not participate in the program, which left $18,122.48 for extension work.

The county extension service taxes vary considerably. White Pine, for instance, levied a one-cent tax in 1945 to provide funds to be expended in 1946, while Clark County fixed its county rate at four cents.

In addition, the Legislature has been in the habit of appropriating additional money for extension work in what is known as the Eastern and Western Nevada Extension Service Fund which amounted to almost $10,000 for each of the years of 1946 and 1947. The Legislature also appropriated $1,200 for 1946 and 1947 for printing at the State Printing office for the Extension Service. Then there was an item of $5,000 for the State Forester Fire Warden, a cooperative deal between the Surveyor General and the Extension Service. But this Bureau is unable to determine if the Surveyor General is cooperating with the Extension Service or if the Extension Service is cooperating with the Surveyor General.

The University also provided $15,408.55 from its Public Service Division Fund.

These additional appropriations actually amounted to about one cent on the State tax rate and were raised by a tax on all of the counties, not merely those which participate in extension work. While Clark County appears to be paying a four-cent county tax for extension work, plus a one-cent State rate, it is actually paying around six cents. The extra cent does not appear in the levies for farm bureau or extension work. Even Storey County with its nine farms, contributes about $200 a year toward extension work. It derives benefit, however, because the Extension Service pays little attention to county boundary lines in the course of its work.

All of the foregoing, State and county tax income and special appropriations represent about $150,000 as Nevada's contributions to extension work in the fiscal year ending June 30, 1946. During this period the sum of $99,215.41 was spent from State funds, the balance, representing that portion remaining in the combined State and county tax fund balances and the balances in the special appropriations which are made for a two-year period.

Now comes the Federal Government's share in the work. For several years past, the Federal Government has contributed $73,031.85 for extension work. This is exclusive of emergency war contributions which brought the Federal total, from all sources, to $144,253.59 available for expenditure during 1946. The sum of $113,703.32 was actually expended, the balance being unexpended money in the farm labor program.

Federal funds for extension work have been awarded on a population basis, with the State required to put up $6,578.66 for offset, or funds to match Federal money. Offsets are required on the Smith-Lever Fund of $14,795.47, the Capper-Ketcham Fund of $20,583.19, and the Norris-Doxey Farm Forestry Fund of $1,200. Nevada must contribute, the Federal Government requires, a sum equal to the Smith-Lever Fund less $10,000, which means Nevada puts up $4,795.47 to get $14,795.47, a sum equal to the Capper-Ketcham Fund less $20,000, or $583.19, to get $20,583.19, and a sum equal to the Norris-Doxey Fund of $1,200. No offset is required to secure the Bankhead-Jones Fund of $25,698.11, or the additional cooperative fund of $11,955.08. Neither is Nevada required to match any of the emergency war funds expended through the Extension Service during the war years. These offset funds come from the University's Public Service Division tax.

This last year, however, the Government has made available to Nevada another Federal fund which must be matched on an even-steven basis. This is the Bankhead-Flanagan Fund which will amount to about $36,000 a year. The Extension Service is matching this money at the present time by using State and county funds already provided for in the State and county tax rates. Warrants drawn against State and county tax funds are used in the University offices to meet the requirements temporarily, but the Government is expected to insist that funds used for matching purposes be under the direct control of the University. If Nevada is to continue to receive this added money, the present State tax levy and appropriations for extension purposes may perhaps have to be transferred to the Public Service Division of the University, or some other system devised.

All in all, the total income of the Extension Service of the University amounted to close to $300,000 during the fiscal year of 1946, as compared with $305,000 in 1945 and $264,000 in 1944. Expenditures from all sources, including the so-called sales account, amounted to $214,000 in 1946, $223,000 in 1945, and $193,000 in 1944. The sales account is a little item of $1,000 or so which receives an income from the State 4-H Club camp, and expends about as much as it takes in.

Expenditures for strictly Extension Service activities were a little over $190,000 during the fiscal year of 1946, $150,000 during 1945, and $141,000 during 1942, 1943, and 1944. Around $100,000 went for county agent and home demonstration work within the counties for the years from 1942 to 1945, but in 1946, funds expended for this work increased to around $145,000. From $40,000 to $50,000 a year is spent by the Extension Service offices on the campus at the University. Of the $145,000 expended for work within the counties during the fiscal year of 1946, about $82,000 was contributed by the State and counties and about $63,000 by the Federal Government. The State and counties bear the larger share of the expense of operating the county offices, the Federal Government the larger share of the expenses of the offices on the University campus.

State and county expenditures for extension work have shown an increase in the last three years from $65,000 in 1944 to $73,000 in 1945, and $94,000 in 1946. Expenditures from Federal funds were around

$75,000 from 1942 to 1945, and went up to $96,000 in 1946. These figures do not include war emergency expenditures.

Keep in mind that the State law requires that the money collected from the county tax be spent by the county for the county extension program. The law provides also that the money collected from the State tax, less the amount that goes to the State Farm Bureau, also must be expended for the county in which it is collected. Then to help what the Extension Service considers to be the poorer counties, the Eastern and Western Nevada Extension Service appropriation is provided. Federal funds are also disbursed among the counties on a basis of need. Farm labor funds provided by the Federal Government are disbursed to some extent by the county agents, but usually when this money goes into a county, the amount of Federal funds for extension work is decreased.

Elsewhere in this report is a table showing the distribution of funds in the various counties for the last four years. The county offices are operated on a calendar year basis, with the result that the calendar year of 1945 is the last available for use by this office.

Douglas County collected $774.21 from its State and county tax for work within the county, which obviously is not sufficient to carry on the work. So the Extension Director allotted $2,045.83 from Western Nevada Extension funds, a State appropriation, and $3,725 from Federal funds, giving that county a total of $6,545.04 for its year's program. The Douglas tax rate was 2½ cents, including both State and county levies.

Clark County raised $13,126.82 from State and county levies and received $1,770 in Federal funds, or a total of $14,896.82 for 1945; Clark's tax rate was five cents, including State and county levies.

This handling of Extension Service funds gets a little more confusing as it goes along, particularly when it comes budget time.

Each year, prior to the beginning of the fiscal year on July 1, the Extension Director prepares a budget for submission to the Secretary of Agriculture at Washington showing how much money he expects to spend in Nevada for extension services. He includes the amount he knows will be provided by the Government and shows in detail the amount to be provided by the University, the State, and counties. In addition, he sends along a written guarantee signed by the President of the University and himself, that the University will provide the amount necessary to match Federal funds.

Prior to January 1 of each year, the Extension Director and the County Farm Bureau Directors get together and prepare the county budgets, but not for a fiscal year, but for a calendar year. These must be approved at the annual County Farm Bureau meetings. Copies of these county budgets go to the Commissioners of the individual counties and all of them go to the Secretary of State who is the Secretary of the State Board of Examiners. Just before the session of the Legislature opens, the Extension Director submits a budget to the Governor, showing his needs for the next two fiscal years, not calendar years, as in the case of the counties.

The Federal contributions and the University funds are kept in a private bank account in Reno from which they are disbursed by the

University's Comptroller. The State and county tax funds and the special appropriations are retained in the State Treasury and disbursed on warrants drawn by the Controller. The Comptroller has final control over the funds under his jurisdiction and is authorized to reject any payments that he believes not justified by law. The Controller, by law, has the final word on the payment from funds under his control, but he usually accepts the O.K. of the Extension Director on the vouchers. The University not only keeps a close eye on the funds under its control expended by the Extension Director, but it receives copies of bills paid out of State and county funds. But this is not to protect the State and county money; it's to see that no bills are paid from Federal funds that have already been paid by State or county funds.

It's a careful check the Comptroller maintains over Federal funds. Out of a $20,583 Federal Extension Service Fund expended in 1946, he very deliberately itemized the expenditure of one cent for communications during the entire fiscal year. It probably was a penny stamp. On the other hand, expenditures from State and county extension funds amounting to $8,835 was listed under the all-embracing heading "miscellaneous."

Administration costs of the Extension Service run around $13,000 a year. The administrative department is considered to include the Director, at a total salary of $6,000 a year, his administrative assistant at $3,600, and a chief clerk at $2,700 a year. In addition there are several clerks and stenographers. None of the supervisors or specialists are included in the administrative staff. The Director's salary is usually divided equally between the State and Federal Government, each contributing $2,400 a year, but this is only for his Extension Service duties. In addition he receives $1,200 a year from the University as Dean of the College of Agriculture. His administrative assistant receives $2,400 from Federal funds and in addition, receives $1,200 for his work as Assistant to the Dean of Agriculture.

For publications, which means the department which sends out news reports and documents concerning the activities of the Extension Service, about $4,000 a year is expended. The Director of this Service receives $1,500 a year as salary from the Extension Service, plus $3,400 from the University as professor of journalism, or a total of $4,900 a year.

Soil conservation activities within the Extension Service cost around $5,000 a year. Don't confuse the extension soil conservationist work with the U. S. Department of Agriculture's soil conservation service or the agriculture conservation program which are separate programs and which expend some $400,000 or more a year independently of the Extension Service, although there is a degree of cooperation between the Extension Service and these agencies. Until the last fiscal year, the soil conservation service contributed $2,500 a year toward the salary of the Extension Service's soil conservationist.

Economics and marketing required the expenditure of nearly $12,000 during the last year with farm forestry, as part of the Extension Service work, set at about $1,800. This does not include Federal, State, or other funds expended for this phase of the program. The University spends $600 and the Norris-Doxey fund $1,200 toward the $3,600

salary of the head of the forestry work. In addition, his expenses are split about 50-50 between the State and Extension Service.

The October 1946 pay roll shows 47 persons employed in Extension Service work, a total paid in salaries for the month of $12,127.11. In addition, 20 persons were on the pay roll of the emergency farm labor program, an expenditure for October of $3,047.

The Extension Service pay roll for October shows, in addition to the Director and his assistant, three supervisors with salaries ranging from $325 to $350 a month. There are fifteen county agents reported who receive salaries ranging from $200 a month to $316.66. There are seven district agents who receive salaries ranging from $220 to $300 a month, and five specialists at from $225 to $349.97. The balance of the pay roll is made up of "nonscientific" employees which includes clerks and stenographers.

Under the farm labor program, two supervisors are listed, one on part-time at $50 a month and the other at $275. The part-time supervisor receives $258 in addition from other University funds for University work. Six county agents in farm labor work are listed at salaries of from $200 to $225 with "nonscientific" workers making up the balance.

The three supervisors head the county agent, home demonstration, and 4-H club work. They have nothing to do with the administration of the Extension Service work, nor with its finances, but are responsible for the efficient operation of the three divisions of extension work. County agents, of course, are those persons in charge of the county offices, and who work directly with the farmers or others and their problems. District agents are those whose work embraces more than one county, while specialists handle such specialized work as economics, farm management, etc.

One of the major accomplishments of the Farm Bureau organization during its connection with the Extension Service, was the purchase in 1938 of some 30 acres of land at Lake Tahoe, on the Douglas County side, which has provided one of the finest 4-H club camp grounds in the entire country. Purchased at a price of $13,500, the property is estimated to be worth at least $150,000 at the present time.

The property is in the process of being paid off from County Farm Bureau tax funds, the sum of $1,082 a year being paid toward the purchase price, with a balance of about $6,500 remaining to be paid at the present time. Title to the property, which is now in escrow, is in the name of the Nevada State Farm Bureau, and under the reorganization program will be transferred to the State on behalf of the counties of the State which are paying for it.

The property has numerous buildings situated on it, including a large kitchen and dining hall, boys and girls dormitories, and county cabins.

Negotiations were under way, as this was written, to acquire an additional tract of about five acres which would provide the campground with a sandy beach on the lake itself.

Total expenditures by the Extension Service, from all sources, including war emergency funds, amounted to $146,000 in 1942, $149,000 in 1943, $193,000 in 1944, $223,000 in 1945, and $214,000 in 1946. Salaries account for the larger part of the expenditures, $100,000 being

spent for that purpose in 1942 and $142,000 in 1946. Travel expend tures went from $15,000 in 1942 to $23,000 in 1946. Other expend tures are for freight and express, communications, printing, repair supplies, equipment, etc. The travel expenditure item is not handle on the same basis as the State handles its travel costs. Because of Federal Government ruling, travel expenditures for the Extensi Service are the per diem costs, etc., incurred by the Extension Servi employees. Gasoline and oil purchased by these employees for use cars owned by the Service are charged to supplies.

The following tables give the expenditures for the Extension Servi during the last five years:

EXTENSION SERVICE EXPENDITURES BY PROJECTS

	Fiscal Years				
	1942	1943	1944	1945	1946
Administration	$13,555.31	$12,242.60	$12,606.07	$16,110.58	$12,713
Publications	3,277.91	3,712.15	4,309.81	4,049.95	4,879
County Agents	70,758.82	72,891.79	80,423.93	75,392.85	91,527
Home Demonst.	35,871.40	32,187.49	27,945.17	35,388.04	50,713
Range Management	1,219.11	615.92			
Soil Conservation	5,200.00	5,518.60	4,518.09	5,075.00	3,085
Economics, Mkting.	9,392.09	11,328.49	11,508.83	11,880.08	12,395
Forestry	2,000.00	2,400.00	160.00	2,500.00	2,475
Farm machinery		432.99			
Club work					3,830
Food, nutrition					9,146
Total	$141,274.58	$141,330.03	$141,471.90	$150,396.50	$190,765

DIVISION OF EXPENDITURES BY FUNDS

	Fiscal Years				
	1942	1943	1944	1945	1946
Federal funds	$76,678.64	$76,731.85	$75,611.85	$76,731.85	$96,253.59
State funds	64,595.94	64,598.18	65,860.05	73,664.65	94,512.00

EXPENDITURES FROM ALL SOURCES BY EXTENSION SERVICE

	Fiscal Years				
Federal Funds Available—	1942	1943	1944	1945	1946
Smith-Lever	$40,503.36	$40,493.58	$40,493.58	$40,493.58	$40,493.58
Capper-Ketcham	20,583.19	20,583.19	20,583.19	20,583.19	20,583.19
Added Coop.	12,092.09	11,955.08	11,955.08	11,955.08	11,955.08
Farm Labor	----------	30,000.00	72,674.45	81,307.11	48,000.00
War Food (B-F)	----------	----------	8,000.00	24,000.00	22,021.74
Soil Conservation	2,500.00	2,500.00	2,500.00	2,500.00	
Norris-Doxey	1,000.00	932.20	80.00	1,200.00	1,200.00
Total	$76,678.64	$106,464.05	$156,286.30	$182,038.96	$144,253.59
State, County College Funds Available—					
University Offset	$6,378.66	$6,310.86	$5,448.66	$6,578.66	$6,478.66
University Coop.	4,167.67	4,424.27	4,672.62	8,464.75	8,929.89
State, County tax	48,891.48	49,522.28	50,375.83	65,569.50	67,657.34
State, County tax balance	21,788.34	24,125.85	27,242.67	23,526.86	42,818.34
East, West. Nev. App.	13,000.00	6,944.90	13,000.00	11,939.93	19,000.00
State Farm Bureau, Inc.	3,589.90	4,290.48	4,605.26	5,041.28	4,871.90
State Printer	1,040.00	462.15	1,120.00	539.19	1,200.00
Sales account	2,966.72	4,182.25	1,666.60	2,193.41	1,865.83
Total	$99,252.05	$96,080.79	$106,465.04	$121,656.17	$150,956.13
Grand total	$178,897.41	$208,282.27	$264,417.94	$305,888.54	$297,075.55
Disbursements—					
Salaries	$100,009.00	$102,430.46	$126,913.18	$141,869.45	$142,977.23
Travel	15,895.48	11,993.10	17,929.41	26,568.66	23,556.24
Freight, express	170.33	286.54	196.15	587.10	284.73
Communications	4,220.68	4,607.91	8,342.54	8,847.34	5,821.77
Utilities	186.92	115.06	150.91	404.24	218.66
Printing	808.86	869.34	3,260.07	1,841.36	1,536.98
Repairs	547.43	2,196.04	2,233.81	8,677.35	2,705.57
Miscellaneous	8,924.24	8,394.75	14,673.87	10,114.42	10,433.78
Supplies	8,639.97	11,015.69	11,625.24	13,503.67	15,156.82
Equipment	7,420.07	7,304.07	7,324.10	9,784.79	9,990.37
Retirement	----------	----------	426.17	870.66	1,362.23
Total	$146,822.98	$149,283.96	$193,075.45	$223,069.00	$214,044.58
Federal refund	----------	----------	557.56	6,244.75	
Balance June 30	32,074.43	57,434.56	70,784.93	76,442.89	82,030.97
Reversion	----------	8.57	----------	131.90	

DIVISION OF EXPENDITURES BY FUNDS

Federal	$76,678.64	$77,789.60	$122,421.63	$143,740.62	$113,703.32
State	68,301.36	68,573.90	69,949.03	78,371.03	99,215.41
Sales account	1,842.98	2,920.46	704.79	957.35	1,125.85

CONDITION OF STATE FUNDS USED IN EXTENSION SERVICE WORK

1942	State Farm Bureau	University	State and county tax	East and West Nevada	State Printer
Balance June 30	$260.00		$21,788.34		
Receipts	3,725.50	$10,546.33	48,891.48	$13,000.00	$1,040.00
Total available	$3,985.90	$10,546.33	$70,679.82	$13,000.00	$1,040.00
Expenditures	3,705.42	10,546.33	47,416.66	6,055.10	577.86
1943					
Balance June 30	$280.48		$24,125.85	$6,944.90	$462.15
Receipts	4,010.00	$10,735.13	49,522.28		
Total available	$4,290.48	$10,735.13	$73,648.13	$6,944.90	$462.15
Expenditures	3,975.72	10,735.13	46,464.57	6,936.33	462.15
Reversion				8.57	
1944					
Balance June 30	$314.76		$27,242.67		
Receipts	4,290.50	$10,121.28	50,375.83	$13,000.00	$1,120.00
Total available	$4,605.26	$10,121.28	$77,618.50	$13,000.00	$1,120.00
Expenditures	4,088.98	10,121.28	54,093.89	1,060.07	584.91
1945					
Balance June 30	$516.28		$23,526.86	$11,939.93	$535.19
Receipts	4,525.00	$15,043.41	65,569.50		
Total available	$5,041.28	$15,043.41	$89,096.36	$11,939.93	$535.19
Expenditures	4,706.38	15,043.41	46,278.02	11,918.27	424.95
Reversion				21.66	110.24
1946					
Balance June 30	$334.90		$42,818.34		
Receipts	4,537.00	$15,408.55	67,657.34	$19,000.00	$1,200.00
Total available	$4,871.90	$15,408.55	$110,475.68	$19,000.00	$1,200.00
Expenditures	4,803.41	15,408.55	74,429.22	4,089.53	484.70
Balance June 30	$68.49		$36,046.46	$14,910.47	$715.30

AGRICULTURAL EXTENSION SERVICE

Division of expenditures in the various counties by funds as shown in the county reports by calendar years.

	Calendar Years Of			
	1942	1943	1944	1945
Churchill—				
State, county tax	$2,711.66	$2,397.15	$3,137.81	$4,319.34
West Nev. appro.	627.50	620.24		
Federal	7,588.25	7,609.00	6,575.00	6,435.00
Total	$10,927.41	$10,626.39	$9,712.81	$10,754.34
Clark—				
State, county tax	$3,719.31	$9,643.48	$13,782.55	$13,126.82
East-West Nev. appro.				
Federal	1,565.00	2,860.83	2,905.00	1,770.00
Total	$5,284.31	$12,504.31	$16,687.55	$14,896.82
Douglas—				
State, county tax	$867.84	$893.00	$614.65	$774.21
West Nev. appro.	1,277.34	1,062.40	2,721.24	2,045.83
Federal	2,660.00	3,670.08	3,315.00	3,725.00
Total	$4,805.18	$5,625.48	$6,650.89	$6,545.04
Elko—				
State, county tax	$8,514.16	$6,676.79	$7,059.31	$8,470.45
West Nev. appro.				545.00
Federal	5,580.00	6,027.51	5,290.00	3,695.00
Total	$14,094.16	$12,704.30	$12,349.31	$12,710.45

AGRICULTURAL EXTENSION SERVICE—*Continued*

	CALENDAR YEARS OF			
	1942	1943	1944	1945
Eureka—				
State, county tax	$567.04	$489.22	$791.74	$842.70
East Nev. appro.	----------	125.00	36.40	1,206.90
Federal	----------	600.00	1,355.00	600.00
Total	$567.04	$1,214.22	$2,183.14	$2,649.60
Humboldt—				
State, county tax	$4,349.13	$3,073.08	$1,753.42	$3,481.90
East-West Nev. appro.	----------	----------	----------	----------
Federal	1,833.34	1,900.00	2,625.00	2,432.00
Total	$6,182.47	$4,973.08	$4,378.42	$5,913.90
Lander—				
State, county tax	$825.53	$522.75	$831.20	$271.84
East Nev. appro.	637.97	350.00		
Federal	262.50	600.00	1,100.00	300.00
Total	$1,726.00	$1,472.75	$1,931.20	$571.84
Lincoln—				
State, county tax	$2,364.45	$2,937.73	$3,996.77	$4,460.59
East Nev. approp.	480.00	479.02	850.00	1,550.03
Federal	1,690.00	1,932.00	1,670.00	1,820.00
Total	$4,534.45	$5,348.75	$6,516.77	$7,830.62
Lyon—				
State, county tax	$2,313.94	$2,702.49	$2,000.27	$2,439.56
West Nev. approp.	761.12	693.87	1,081.23	1,472.49
Federal	4,990.00	5,448.06	3,815.00	5,005.00
Total	$8,065.06	$8,844.42	$6,896.50	$8,917.05
Nye—				
State, county tax	----------	----------	$636.35	$1,292.94
East Nev. approp.	----------	----------	500.00	1,828.28
Federal	----------	----------	50.00	697.50
Total	----------	----------	$1,186.35	$3,818.72
Pershing—				
State, county tax	$3,438.33	$3,381.73	$3,392.19	$5,293.38
West Nev. approp.	----------	114.50		
Federal	2,175.00	2,112.00	580.00	1,193.75
Total	$5,613.33	$5,608.23	$3,972.19	$6,487.13
Washoe—				
State, county tax	$11,363.99	$10,263.54	$11,291.04	$12,403.73
East-West Nev. appro.	----------	----------	----------	----------
Federal	2,340.00	2,440.00	1,560.00	3,570.00
Total	$13,703.99	$12,703.54	$12,851.04	$15,973.73
White Pine—				
State, county tax	$5,119.55	$2,360.82	$3,151.87	$4,168.35
East Nev. approp.	820.68	----------	100.60	1,228.70
Federal	2,502.26	2,930.35	1,945.00	2,600.00
Total	$8,442.49	$5,291.17	$5,197.47	$7,997.05

AGRICULTURAL EXTENSION SERVICE

Analysis of expenditures in the various counties of the State and the division of funds used for county extension work as shown in the county reports by calendar years.

1942	Total all sources	State and county tax	West Nev. ext. appro.	East Nev. ext. appro.	Federal funds
Salaries	$59,829.58	$23,573.89	$1,565.61	$1,503.73	$33,186.35
Travel	7,213.89	7,016.06	197.83		
F. B. Direct. Travel	931.73	897.83	33.90		
Office and misc.	6,937.86	6,470.07	439.62	28.17	
Equipment	4,069.83	3,234.08	429.00	406.75	
Lake Tahoe camp	1,082.00	1,082.00			
Farm Bureau, Inc.	3,881.00	3,881.00			
Total	$83,945.89	$46,154.93	$2,665.96	$1,938.65	$33,186.35
1943					
Salaries	$63,903.65	$23,344.24	$1,479.58	$950.00	$38,129.83
Travel	6,501.00	6,284.16	216.84		
F. B. Direct. Travel	1,017.11	1,017.11			
Office and misc.	11,256.97	10,467.14	785.81	4.02	
Equipment	158.91	150.13	8.78		
Lake Tahoe camp					
Farm Bureau, Inc.	4,079.00	4,079.00			
Total	$86,916.64	$45,341.78	$2,491.01	$954.02	$38,129.83
1944					
Salaries	$60,015.05	$25,181.05	$1,549.00	$500.00	$32,785.00
Travel	9,471.48	8,885.83	485.05	100.60	
F. B. Direct. Travel	2,048.07	1,910.77	137.30		
Office and misc.	9,450.99	8,817.70	633.29		
Equipment	3,944.05	2,096.22	997.83	850.00	
Lake Tahoe camp	1,082.00	1,082.00			
Farm Bureau, Inc.	4,502.00	4,502.00			
Total	$90,513.64	$52,475.57	$3,802.47	$1,450.60	$32,785.00
1945					
Salaries	$70,710.02	$30,743.52	$4,210.00	$2,788.25	$33,843.25
Travel	13,302.37	12,001.84	1,029.95	270.58	
F. B. Direct. Travel	3,478.08	3,341.37	109.52	27.19	
Office and misc.	8,197.77	7,231.03	717.55	249.19	
Equipment	3,748.05	2,398.05	100.00	1,250.00	
Lake Tahoe camp	1,082.00	1,082.00			
Farm Bureau, Inc.	4,548.00	4,548.00			
Total	$105,066.29	$61,345.81	$4,938.32	$5,813.91	$33,843.25

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y reports by

v. o.	Federal funds
3	$33,186.35
7 5	
5	$33,186.35
0	$38,129.83
2	
2	$38,129.83
))	$32,785.00
)	
)	$32,785.00
;	$33,843.25
	$33,843.25

DEPARTMENT OF HIGHWAYS

A report on the extensive activities of the State agency which has the task of constructing and maintaining Nevada's great Highway System, and many other duties including the enforcement of the laws requiring the payment of license fees by operators of motor vehicles.

DEPARTMENT OF HIGHWAYS

Created in 1917, Nevada's Department of Highways is the largest single agency in the State. It receives millions of dollars a year, spends millions; all primarily for the motorist who foots the entire bill which has amounted, since 1917, to the imposing total of $99,014,-917.36. The Federal Government aids considerably in highway work in Nevada, but the common idea that the Federal Government pays the largest portion of the costs of the Nevada State Highway Department is far from the truth.

Headed by Robert A. Allen, State Highway Engineer since 1935, the Department in June of 1946 had 616 persons on its pay roll which amounted to more than $146,000. Its prime task is to build highways and maintain them, but its activities include numerous other projects such as the publication of Highways and Parks, which advertises the State and its roads, the collection of automobile drivers' and chauffeurs' licenses, road information, roadside improvements, airplane strip construction, etc.

Its funds come from taxes on gasoline, use fuel, common carriers' licenses, automobile license plates, drivers' licenses, and the Federal Government, which secures its funds from Federal gasoline and auto use taxes. The Nevada Tax Commission collects the gas and use fuel tax, the Secretary of State supervises the collection of auto licenses by the County Assessors, and the Public Service Commission collects the carriers' licenses.

When the Highway Department enters into a contract for new construction or other work in which the Federal Government participates, the Department pays the bills as the work proceeds and is reimbursed by the Federal Government from time to time. In other words, the contractor gets all of his money from the State Highway Department instead of part from the State and part from the Federal Government. As a result, the State is required to maintain a large cash balance on hand at all times.

The war years cut collections of funds for the use of the Highway Department considerably, but the same years also reduced total expenditures.

Receipts from all sources each year during the past five years have been well above five million dollars, with the exception of 1945, when they dropped to $4,700,000. Federal aid dropped from almost two million in 1942 to $767,000 in the fiscal year ending June 30, 1946. Gas and use fuel tax collections dropped from nearly two million in 1942 to $1,300,000 in 1945, and then rose abruptly to nearly two million again in 1946. Auto and common carriers license receipts showed but slight variation during the period. Drivers' license collections varied considerably, mainly because of the every-other-year collection feature. These receipts, however, play little part in the income of the Highway Department.

Total expenditures by the Department were $4,411,000 in 1942, of which the Federal Government contributed $1,951,000. In 1943

expenditures were $4,335,000, with Federal aid reported at $2,471,000, while in 1944 expenditures were $3,520,000 with the Government providing $1,793,000. In 1945 expenditures were at the lowest mark of the last five years, the figure being $2,426,000, with Federal aid of $782,606 reported. Expenditures resumed their upward climb in 1946, with $3,421,000 reported, with $767,110 provided by Washington. Expenditures still have a long way to go to reach 1937's peak of $5,515,820. The reason for the decline in Federal aid, of course, is that Federal funds go largely for new construction, and new construction was at a standstill during the last years of the war. Maintenance and most of the other activities of the Department continued at about their usual rate, however.

New construction work was reported in 1942 amounting to $2,849,-419.05, with maintenance costing $848,789.57. Construction work increased to $2,984,158.90 in 1943, with maintenance down to $745,-480.25, while in 1944, construction work was completed at a cost of $2,093,061.62, with maintenance at $703,340.85. In 1945, construction work amounted to only $1,076,555.80 and maintenance $773,778.26, while in 1946 the figures were, construction $1,271,120.70 and maintenance $855,194.89.

The figures given on total expenditures by the Department do not present a true picture of the cost of the Highway Department because the Highway Department charges to itself the cost of collection of the various taxes and licenses, with the lone exception of the automobile license plate division. Including gas tax refunds, this charge amounted to $250,000 in 1945.

Highway construction and maintenance remain in the biggest outlay of the Department. The figures for 1945 show $2,246,000 expended by the Department, and of this $1,850,000 went for construction and maintenance. Administration costs were $135,000, collection charges and refunds $250,000, which left about $190,000 for every other Highway Department activity.

Construction work is handled on a contract basis by the Highway Department. Notices of projects are published, bids are received from qualified contractors, and the low bidder gets the work. It is in construction work that Uncle Sam pays the lion's share. Construction costs are on a fifty-fifty basis except that in public land States, such as Nevada, the Federal share is increased by a percentage of the remaining cost, equal to the percentage that the area of all such lands is of the total area. Which means in Nevada that the Government pays 82.67 percent of the cost of construction of the Federal Aid System routes and the principal secondary and farm-to-market projects. The Government may also participate in right-of-way costs in special cases, pays the entire cost of grade crossing projects, as well as for forest and Indian roads.

Maintenance work is handled entirely by the Highway Department with its own equipment, its own crews of workers, and its own money. The Department equipment, buildings, etc., amounted to a total of $1,612,023.18. Equipment is carried on the Department's books at a depreciated value of $702,533.58 with the Reno plant, division shops and maintenance stations valued at $829,470. Furniture and engineering equipment are valued at $40,019.60.

All of the money provided by the State for highway purposes comes from special taxes or licenses. The motorist and the truck and bus operators pay it all, which fact has caused some operators to advance the argument that the nonmotorist who benefits indirectly from the State's good roads should pay something towards their cost. Their method would be for every cent of the money collected from all of the motor vehicle taxes to go to the Highway Department with the State, by the imposition of an additional advalorem tax, paying the cost of the collection of these special taxes.

The collection of these special taxes in Nevada is a complicated affair. Three different departments of the State with three different organizations, collect the taxes, although all the money goes to the one pocket. The Tax Commission and the Public Service Commission collect the motor vehicle fuel tax and the carriers' licenses, respectively. Under the system now in use, the entire collection is credited to the Highway Department. The Highway Department, in effect, then turns back 5 percent of the fuel tax to the Tax Commission to pay the cost of collection and 15 percent to the Public Service Commission. If actual collection costs do not exceed these sums, and the law says they can't, the difference goes back into the Highway Department account. The Secretary of State collects the auto plate licenses as Commissioner of the Motor Vehicle Department, for which he is permitted to retain 50 cents for each vehicle registered. In addition, the County Assessors receive 25 cents for each plate issued. Each quarter, the Secretary of State turns over the amount he has collected, less the authorized expenditures, to the Highway Department. The Highway Department charges the cost of collection of the fuel taxes and the carriers' licenses as Highway Department expenditures, but cannot by law charge the cost of collection of the auto licenses.

The balance in the Highway Fund on June 30, 1946, was $2,480,852.96, which compares rather favorably with the minus $199,478.78 reported on July 1 of 1941. Cost of general administration of the Department has been around $135,000 a year for the years of 1942 to 1945, inclusive. In 1946 the cost mounted to $161,000, caused by increased salaries and personnel. Although other expenditures for general administration run about the same from year to year, salaries have shown a gradual increase with each year. Starting with around $90,000 in 1942, they increased to $93,000 in 1943, $96,000 in 1944, $98,000 in 1945, and $110,000 in 1946. The law gives the Highway Engineer the authority to employ such assistance as "may be necessary to the proper conduct of the Department of Highways, and fix their compensation."

For years past, the Legislature has been handing various unrelated tasks to the Highway Engineer, with the result that he is forced to spend almost as much time with other activities as he is with the task of building and maintaining highways. He's the head of the State Planning Board to which is entrusted the task of furnishing engineering and architectural service to all State departments, and which has the final authority for approval of all building plans and the inspection of construction after the building contract is let. He's the head of the Driver's License Division and the Superintendent of State Parks, as

well as a member of the State Board of Publicity. For this, he receives $500 a month, his chief assistant receives $460 a month.

The Highway Engineer is employed by the Board of Directors of the State Highway Department, the board consisting of the Governor, the State Controller, and the Attorney General. He may be removed at any time two of the members of the Board agree.

While other departments or agencies of the State collect the motor vehicle licenses and the motor vehicle fuel taxes, the Highway Department collects the license fees charged to motor vehicle drivers and chauffeurs.

The drivers' license program is a safety measure and not a revenue measure, which is probably just as well because it cost $219,000 to collect the $228,000 accumulated since the project was started five years ago.

It costs a person who makes his living driving a motor vehicle the sum of two dollars every year. For the person who pilots his own car, or a member of his family, a fee of one dollar every other year is assessed. The idea is that a person convicted of reckless, careless, drunken, or other forms of driving which are dangerous to the public at large, may have his license revoked or suspended. It gives the authorities an opportunity of keeping dangerous drivers from behind the wheel of an automobile. In addition, it provides a method whereby the authorities may determine if a person has sufficient ability, either physically or mentally, to properly drive an automobile before a license is granted him.

Bureaus are set up in various parts of the State where driving examinations may be taken and applications for licenses issued.

The division operates with a permanent staff of from ten to twelve, with additional employees on hand during the odd years when renewals are necessary and the bulk of work comes. These additional employees, however, usually work for no more than a month or so.

The first full year of operation cost the most, figures for 1942 showing expenditures of $62,074.55 with receipts at $67,614.00. After the plan was inaugurated, the cost of operation decreased and is continuing to decrease as the years go by, and better methods of handling the issuance of licenses are found.

The accompanying table shows the receipts and expenditures of the division by years, but does not give a fair description of costs. It would be better to combine them in two-year periods which would give the full periods for which the bulk of licenses are issued. So, instead of showing the receipts in 1943 as $18,255.75 and expenditures $33,023.42, a better picture is to show receipts of $79,649.26 for 1943 and 1944 with expenditures of $80,792.23. The next two years make a better showing. Receipts for 1945–1946 were $80,758.22 with expenditures down to $76,503.03.

Expenditures could be further decreased by combining the Drivers' Licensing Division with the Motor Vehicle Department which at present is under the jurisdiction of the Secretary of State. One staff could handle the work of both departments, and one directing head would be sufficient for both.

There is no valid reason why the division should remain in the

Highway Department unless one believes that because the Highway Department builds the roads, it should control those who use them.

No attempt was made in this report to give other than a cursory study of the Highway Department and its activities. There is very little that the Legislature can do about the Department. The Constitution controls the funds that go to the support of the Department, and although the Legislature could, by law, decrease or increase the levies on motor vehicles and motor vehicle fuel, it can do nothing about the disposition of this money. The Legislature designates certain routes to be included in the Highway System, but the priority of construction is fixed by the Highway Engineer and the Public Roads Administration to meet traffic needs of the people. The Legislature's control over the Highway Engineer is limited to the selection of the Board which appoints him.

Details of the major operations of the Department, particularly the Drivers' License Division, are contained in the following tables. Complete details of the work of the Department are contained in the report of the Highway Engineer which should be on the desks of the legislators:

DEPARTMENT OF HIGHWAYS—RECEIPTS AND EXPENDITURES

	Fiscal Years				
	1942	1943	1944	1945	1946
Federal aid	$1,951,591.21	$2,471,513.12	$1,793,789.88	$782,606.81	$767,110.32
County aid			800.00		
Other aid	1,030.96	1,000.00			
Miscellaneous	24,217.03	32,948.03	44,233.66	33,095.65	39,167.36
Gas and use fuel tax	1,904,568.78	1,742,251.52	1,402,385.58	1,301,771.95	1,910,308.27
Auto licenses (net)	339,542.73	318,351.28	337,817.90	309,583.98	342,270.76
Common carrier's license	404,449.16	388,520.25	451,407.43	400,386.91	471,957.73
Driver's license	67,614.00	18,255.75	61,393.51	47,886.79	32,871.43
Total	$4,693,013.87	$4,972,839.95	$4,091,827.96	$2,875,332.09	$3,563,685.87
Federal advance	600,000.00				
Balance on July 1	—199,478.78	681,674.70	1,318,540.05	1,889,506.50	2,338,498.40
Total available	5,093,535.09	5,654,514.65	5,410,368.01	4,764,838.59	5,902,184.27
Total expenditures	4,411,860.39	4,335,974.60	3,520,861.51	2,426,340.19	3,421,331.31
Balance on June 30	681,674.70	1,318,540.05	1,889,506.50	2,338,498.40	2,480,852.96
Expenditures—					
General administration—					
Salaries	$90,584.29	$93,465.05	$96,189.26	$98,453.28	$111,707.99
Travel expenses	2,696.32	1,390.56	1,745.47	1,641.10	1,282.62
Auto expenses	6,560.03	6,915.30	8,602.04	9,705.77	9,181.72
Others	39,974.11	30,647.03	30,677.04	26,053.16	38,963.79
Total	$139,814.75	$132,417.94	$137,213.81	$135,853.31	$161,136.12
No. of employees—General Administration	36	34	34	35	38

DRIVERS' LICENSE DIVISION

	Fiscal Years				
	1942	1943	1944	1945	1946
Receipts	$67,614.00	$18,255.75	$61,393.51	$47,886.79	$32,871.43
Expenditures	62,074.55	33,023.42	47,768.81	37,124.35	39,378.68
Disbursements—					
Salaries	$39,863.38	$22,302.37	$37,137.32	$28,974.45	$31,349.40
Travel	12,679.02	4,666.81	5,347.12	3,581.13	4,545.37
Office expense	3,412.14	1,484.34	1,218.40	891.86	535.16
Equipment	504.81	844.06	117.64	88.27	
Miscellaneous	5,615.20	3,725.84	3,948.33	3,588.64	2,948.75
Total	$62,074.55	$33,023.42	$47,768.81	$37,124.35	$39,378.68
No. of employees—					
Office, permanent	6	8	6	5	6
Office, part-time	0	*27	0	†12	0
Field, permanent	4	6	4	4	6
Field, part-time	0	0	0	0	0

*First complete renewal period—June 15, to July 15.
†Chauffeur's renewal blanks—April to June.

STATE MERIT BOARD AND STATE SALARY SCALES

A report on the system used in Nevada whereby part of the State's employees are hired under a civil service while others come under entirely different programs, of which there are three, all of which have different salary scales.

STATE MERIT SYSTEM

In operation for seven years, the State Merit System provides the pool from which employees of the Employment Security Department, the Department of Health, and the Old-Age Assistance and Child Welfare Divisions of the State Welfare Department are secured. The merit board is supported financially entirely by assessments against the four departments which operate under the merit system.

The merit system was created, according to the statutes, "for the purpose of insuring the impartial selection of personnel on the basis of merit" for the four contributing departments. In other words, politics has nothing to do with the selection of employees of the departments, including administrative heads, with the lone exception of the Executive Director of the Employment Security Department who is appointed by the Governor.

The merit board is appointed by the Governor, with the three members serving four-year terms. The board appoints the merit system supervisor who works on a part-time basis at $10 a day, a test technician at the same rate of pay, and a full-time secretary. The board's offices are located in the Armanko building in Reno. Total expenditures of the division run a little under $5,000 a year.

Here is how it works. The merit board continually recruits applicants for those jobs that are most often vacant such as stenographers, typists, clerks, etc., as well as other positions. This is done through advertisements in newspapers and notices posted in the post offices and elsewhere. Examinations are conducted at centrally located points in the State, which include written tests and in some instances, personal interviews. When a call comes from one of the departments for a person to fill a vacancy, the names of the three highest eligible for the position are submitted to the department which selects one. Special qualifications, sex or other factors, may determine which of the three is selected.

For the first six months the worker is on probation. This trial period is designed to ascertain the fitness of the worker, as revealed by actual performance on the job. During this six-month period the worker may be dismissed without right of appeal. After six months, he or she has a permanent job. If fired or otherwise disciplined after the six-month period, he or she has the right to appeal to the merit board.

Blanket increases in salaries can be granted in the various classifications under the merit system, and each of the departments may fix its own scale. Secretaries, clerks, stenographers, etc., are usually compensated on a uniform scale.

The merit system of personnel administration was not adopted by the State for the departments now operating under it because the State favored such a program. It was because the Federal Government insisted upon it. The Federal Government contributes large sums to the support of the cooperating departments and the maintenance of an acceptable merit system is one of the conditions upon

which these Federal funds were made available. In other words, to get Federal money to help operate these departments, the State was forced to adopt a civil service program for the employees of those departments.

The program is excellent as far as the employee is concerned because it removes him from the political patronage system which prevails in the other departments of the State Government. A State officer, or politician can pull all the strings he wants to, but unless the person for whom he seeks a job is sufficiently qualified to pass a competitive examination and secure a high rating, he can't be hired by any of the departments. There probably are ways of beating the system but none have been known to develop in this State, although charges have been made at times in other States that examination papers have been sold or given to applicants, and that "pull" in some instances has been necessary for advancement.

The drawback to the program is that it sets up another scale of salaries at variance with the scale set up by the State by legislative statute.

As it now stands in Nevada, there are something like four separate wage scales among the State departments or agencies that this Bureau has observed. The State, which means those departments operating on funds provided by the Legislature, operates under one scale with the law designating what the salaries under given conditions shall be. The Highway Department, operating on funds secured from special sources, operates under a system whereby the Highway Engineer is authorized to fix salaries. The University, operating under a separate tax, has another schedule, and the Merit System still another.

The State law says that stenographers, typists, clerks, and such shall receive $143.75 a month for the first two years, $161 per month for the second two years, and $172.50 per month after four years of employment "which shall be the maximum salary of such stenographer, typist, or clerk."

The Highway Department actually hasn't a stenographer, typist or clerk listed on the pay roll. They're all assistant engineers, engineer's aides, or some other like designation. The Highway Department, however, insists that it hires no stenographers or typists as such employees who do work of that kind have other duties which entitles them, the Highway Department claims, to additional compensation. As far as this Bureau could determine from the June 1946 pay roll of the Highway Department, the lowest salary paid with the exception of watchmen who receive $155 a month is $165 a month. The next lowest is $185 a month and then follows salaries at the rate of $195, $205, $210, $225, and on up.

The Industrial Commission, which operates on funds secured from employers who are insuring their workers against injury during employment, pays $172.50 a month to its lowest paid stenographer which is the top salary in the State departments. Other stenographers in the commission offices receive from $182.50 to $195 a month.

The Merit System, as of September 1946 starts clerk-stenographers at $140 a month, advances them to $145 at the end of six months, and continues to advance them every six months if they qualify, until they

reach the top bracket of $185. Secretaries start at $170 and can advance to $220.

The same variation is noted in the salaries of employees in the higher brackets. In the State departments, the salaries of chief clerks, etc., are usually set by statute, but in the special departments, this rule does not apply. Highway Department salaries in some brackets are $410 a month. Comparable jobs in the State departments range from $345 downward. Janitors in the Highway Department receive $185 with the building custodian receiving $230. The State's head janitor at the capitol, across the street, receives $178 with the other janitors receiving $161.

In numerous instances in all departments, employees are given certain titles in order to evade the provisions of the Act setting the salaries of employees. There is some justification for the evasion, however, because under present conditions it is impossible to hire competent help at the salaries the departments can legally offer.

In many of the departments there has been reported numerous instances of the switching of salary allotments. If the Legislature provides $172.50, for instance, as payment of salary to an employee, the amount not actually spent should revert to the treasury. As it is, a new clerk or stenographer might be given a job at $143.75 that previously paid $172.50 because of the length of service of the previous employee. The departments, in some instances, use this excess to augment the salaries of other employees beyond the amount provided by the Legislature, or to employ extra help.

One of the main difficulties with the present salary system is the harm it does to the morale of the office workers. It is difficult for any employee to see justice in the fact that he or she is bound by law to one salary while across the hall, or street, another employee doing the same type of work is receiving a higher salary.

The problem is easy to point out, but the solution is a different matter. The easy solution would be to put all State employees under the merit system or a form of civil service. The machinery is set up for the merit system and with little additional expense, it could be expanded to take in all departments. The rub comes when one remembers that the State offices are all political and certainly no State officer would ever willingly surround himself with employees in whose selection he had little or no voice.

One solution might be to classify all employees of the State under a system such as used by the Federal Government and other large employers of labor. Classifications could be so arranged that there would be no question of the amount of salary to be paid an employee or as to his duties. Then before an employee could be raised from one classification to another, the recommendation of the department head could be passed upon by one of the present State boards, acting as a personnel board. This would eliminate such differences of opinion over the amount of salaries that could be paid as arose between Controller Henry Schmidt and Secretary of State Malcolm McEachin.

Further details on the operation of the merit system together with salary scales, etc., are available at the offices of the Legislative Bureau. Details of expenditures by the merit system administration follow:

STATE MERIT BOARD

	Fiscal Years				
	1942	1943	1944	1945	1946
Balance July 1	$368.11	$1,996.02	$952.42	$494.56	$235.25
Receipts	5,891.77	3,381.23	3,968.52	4,163.56	5,257.47
Total	$6,259.88	$5,377.25	$4,920.94	$4,658.12	$5,492.72
Disbursements	4,263.86	4,424.83	4,426.38	4,422.87	4,769.26
Balance June 30	$1,996.02	$952.42	$494.56	$235.25	$723.46

DISBURSEMENTS BY CATEGORIES

	Fiscal Years				
	1942	1943	1944	1945	1946
Personal services	$3,208.28	$3,349.45	$3,363.50	$3,491.00	$3,993.13
Supplies	138.51	130.77	146.89	177.73	181.81
Communications	98.90	92.41	110.42	141.83	82.58
Travel expense	83.05	46.05	67.99	4.50	13.50
Heat, light, water	13.28				
Rent of premises	480.00	440.00	480.00	440.00	400.00
Rent of equipment			6.42	14.40	
Repairs and alterations					4.45
Miscellaneous	241.84	366.15	251.16	38.91	93.79
Equipment purchases				114.50	
Total	$4,263.86	$4,424.83	$4,426.38	$4,422.87	$4,769.26

1946
$235.25
5,257.47
$5,492.72
4,769.26
$723.46

1946
$3,993.13
181.81
82.58
13.50
400.00
4.45
93.79
$4,769.26

COUNCIL OF DEFENSE

A report on a war-inspired agency of the State, funds for which are now being expended as a part of a post-war program, including duties of the newly constituted Veterans Advisory Committee and the Nevada program providing for on-the-job training for service men.

STATE COUNCIL OF DEFENSE

The State Council of Defense grew out of an emergency Act of 1941 appropriating $10,000 for use of the State Board of Examiners in such emergencies as might arise as a result of war. The additional sum of $15,000 was provided in 1943 when the Council of Defense was created and the program ceased operation on September 15, 1945, with the conclusion of hostilities.

The program was to protect the State during the war by determining the amount of food and other necessities within the State, to carry out precautionary measures against air raids and other forms of attack, provide for practice black-outs, air raid signals and shelters and civilian participation in the war effort. It turned out it wasn't all necessary but Nevada was prepared, just in case.

The Council expended around $5,000 in each of the years of 1942, 1943, and 1944. In 1945, expenditures were reported as $2,553, and in 1946, $1,043.48.

Although the State Council of Defense ceased functioning in 1945, its funds kept marching on in connection with other activities relating to the war and its aftermath. The Council of Defense had $5,803.02 left in the fund in September 1945, but early in 1946 the Nevada State Veterans Advisory Committee was formed, with the Defense Council Chairman, Hugh A. Shamberger, in charge. Approval was given by the Governor for the use of State Defense Council funds to carry on the work of the Advisory Committee, with $164.63 being expended up to October 1, 1946. About the same time, the Department of Education was designated to carry out the program of "On-the-Job Training," and as this required considerable stenographic work and as there were no funds available, approval was given by the Governor for the use of Council of Defense funds for this work. The Department of Education by October 1, 1946, had expended $1,094.27, leaving a balance in the fund at that time of $4,544.12.

Expenditures by years from the Council of Defense appropriations follows:

	Fiscal Years				
Appropriation and balance	1942	1943	1944	1945	1946
	$10,000.00	$19,696.10	$14,067.57	$8,744.20	$6,199.17
Expenditures	5,312.90	5,628.53	5,323.27	2,553.23	1,043.48
Balance	$4,687.10	$14,067.57	$8,744.20	$6,190.97	$5,155.69

SUPREME COURT

A report on the activities of the highest tribunal of the State, together with something about its cost to the taxpayers and a brief mention about the fact that many years ago the office of Clerk was not put on the ballot, but was a duty required of the Secretary of State.

SUPREME COURT

As every grammar school student has it drilled into him, government is made up of three branches, executive, legislative, and judicial. Nevada is no different than any of the other States, with the members of those three branches just as jealous of their rights and prerogatives.

The Supreme Court was established along with the Legislature and executive departments when Nevada came into being more than 80 years ago. Its rights are established by the Constitution and the Legislature has little concern with the department except to provide the funds with which it operates and to pass a law now and then that gives the Supreme Court Justices something to worry about concerning what it means, and if it conflicts with the Constitution.

As for cost, the Supreme Court's expenditures vary but little. In the fiscal year of 1942, the court cost the taxpayers a little more than $35,000. It went up to $37,000 in 1943, back to a little under $36,000 in 1944, a little over $36,000 in 1945, and $37,674 in 1946. It's mostly all for salaries, the three Justices each receiving $7,500 a year until their terms expire. Their successors receive $8,000 a year by an Act of the 1945 Legislature. The law does not permit the salary of a jurist to be raised while he is in office.

The Constitution fixes the number of Supreme Court Justices at three, but provides that the Legislature may increase the number to five if it so desires. No Legislature, within recent years at least, has ever considered the idea of increasing the size of the tribunal.

In addition to the three Justices, the court employs a reporter, stenographers, a bailiff, and a Clerk, the Clerk being elected by the people for a term of four years at a salary of $4,200. The Supreme Court Clerk was not always elected in the past.

The Constitution is a little vague about the office, so in 1893 the Legislature decided that the Secretary of State could easily add the duties of Clerk of the Supreme Court to his own. So from 1895 to 1910 the Secretary of State held the job, usually designating his deputy to handle the actual work. In 1910 the deputy who had been acting as Clerk of the Supreme Court decided he wanted the job in his own right, and so he filed his candidacy just as the Clerks did prior to 1893. His filing was refused, so he went to the Supreme Court about it, with the result the court ruled that the office is elective, and it has been that way ever since.

The post of Clerk of the Supreme Court should actually be appointive, however, and not elective, with the proper procedure being for the Court to appoint the Clerk the same as the Federal courts appoint their Clerks. But the slight advantage, if any, of such a change probably isn't worth attempting to amend the Constitution to make it legal.

Details of expenditures by the Supreme Court for the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$74,660.00	$38,866.44	$77,083.25	$41,086.75	$77,150.90
Statutory salaries	$34,380.00	----------	$35,286.59	$35,276.55	$35,272.23
Office supplies	914.56	----------	608.46	880.37	612.31
Nev. Reports pub.	278.71	----------	----------	----------	1,700.00
Equipment	310.00	----------	101.45	171.90	90.25
Total	$35,883.27	$37,103.79	$35,996.50	$36,328.82	$37,674.79
Balance June 30	38,786.73	----------	41,086.75	----------	39,476.11
Reversion	----------	1,762.65	----------	4,757.93	

(1943 expense details unavailable.)

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NEVADA STATE MUSEUM

A report on a State agency that within ten years has built up a large collection of exhibits of interest to Nevada which is now estimated to be worth $250,000.

NEVADA STATE MUSEUM

One of the show places of the State, the Nevada State Museum, attracts an amazing number of visitors each year because of its unusual exhibits and, more remarkable, because it has been in existence less than ten years.

It occupies the former United States Mint in Carson City, a building that was completed and coining operations begun on November 1, 1869. Coinage was discontinued in 1893, but the Government operated the building as a Federal Assay Office until June 30, 1933. In March of 1939, the Nevada State Museum was organized by Act of the 1939 Legislature, and in December of that same year acquired the Mint Building.

It wasn't all so simple as that. The Legislature provided $5,000, but private parties bid $20,000 for the Mint Building. Senators Key Pittman and P. A. McCarran came to the rescue, however, with congressional legislation, and the Treasury Department was persuaded that the interests of the Nation would be better served by accepting Nevada's offer rather than the $20,000 made by private parties.

There wasn't any money to remodel the structure, the roof leaked, and there were numerous repairs that had to be made. The Museum Board secured the aid of Nevada newspapers, and through pleas for donations, sums from 50 cents on up were secured.

The copper companies came to the rescue of the Museum Board in replacing the roof. They furnished the material and the board provided the labor. Tea parties were held in Reno and elsewhere; service clubs in various counties donated funds, and a boxing contest was held at Stewart and the proceeds went into the Museum Fund.

Finally, Major Max C. Fleischmann entered the picture, and in 1940 furnished his own private contractor at a cost of $19,000 to assist in renovating the building. Thereafter he has made contributions for exhibit cases, the mammal collection, and has created a foundation or trust fund in the name of the trustees in the amount of $50,000.

The State, for the fiscal years of 1946 and 1947, provided $15,540 for the conduct of the Museum, an increase of about $3,000 a year over the previous two years. This fund pays the salaries of the staff and the operating expenses of the Museum, including heat, light, etc., with a little more than $1,000 spent in 1946 for exhibit supplies. Exhibits are financed largely from the so-called Museum Fund made up of cash donations from various individuals and organizations. These private donations made $16,556.49 available for expenditure in the fiscal year of 1945, and $15,507.37 in the fiscal year of 1946. Expenditures from these funds amounted to $7,315.78 in 1945 and $4,097.25 in 1946. The private donations, which are held in a private banking account, are earmarked for specific purposes, and the funds from them are expended as the specified work progresses.

The Nevada State Museum, as of June 1946, had three persons on its permanent pay roll. These consisted of a director at $200 a month, a

curator at $175, and a building superintendent at $100. Total expenditures of the Museum were $11,814.15 in the fiscal year of 1945, while in 1946, $11,073.91 was spent. Salaries in 1946 were around $5,000, with the largest other item of expense being for exhibit supplies of around the same amount.

Since the Museum was created, the State has expended upon it $29,157.15 including the cost of the building. The Museum Directors value the property, including exhibits, at $250,000.

Details of expenditures during the last five years follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available—					
State appropriation and balance	$8,000.00	$3,603.21	$9,100.00	$4,498.37	$15,540.00
Cash donations and balance	----------	----------	2,120.49	16,556.49	15,507.37
Total	$8,000.00	$3,603.21	$11,220.49	$21,054.86	$31,047.37
Exp. State fund	$4,396.79	$3,603.21	$4,601.63	$4,498.37	$6,976.66
Exp. gift fund	----------	----------	----------	7,315.78	4,097.25
Total expenditures	$4,396.79	$3,603.21	$4,601.63	$11,814.15	$11,073.91
Balance July 1	$3,603.21	----------	$6,618.86	$9,240.71	$19,973.46
Disbursements—					
State fund	$8,000.00	$3,603.21	$9,100.00	$4,498.37	$15,540.00
Salaries	2,355.00	2,627.50	3,461.80	3,124.38	4,770.00
Office expense	303.98	149.23	42.06	93.27	71.81
Communications	54.15	72.00	64.15	53.55	69.30
Utilities	212.81	355.00	333.40	502.28	684.57
Exhibit supplies, Etc.	158.99	351.67	592.88	712.34	1,064.13
Construction	1,141.88	6.90			
Miscellaneous	169.98	40.91	107.34	12.55	316.85
Total	$4,396.79	$3,603.21	$4,601.63	$4,498.37	$6,976.66
Balance	3,603.21	----------	4,498.37	----------	8,563.34
Disbursements—					
Gift fund	----------	----------	$2,120.49	$16,556.49	$15,507.37
Salaries	----------	----------	----------	255.12	
Exhibit supplies	----------	----------	----------	2,000.00	3,907.75
Miscellaneous	----------	----------	----------	5,020.66	84.50
Petty cash	----------	----------	----------	40.00	105.00
Total	----------	----------	----------	$7,315.78	$4,097.25
Balance	----------	----------	$2,120.49	9,240.71	11,410.12
Heating plant—					
State appropriation and balance	----------	$7,500.00	$7,500.00	$2,057.35	$231.80
Disbursements	----------	----------	5,442.65	1,825.55	
Balance	----------	$7,500.00	$2,057.35	$231.80	$231.80

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HISTORICAL SOCIETY

A report on the work performed by the State agency which has for its purpose the collection of documents and papers which concern Nevada and its history.

NEVADA HISTORICAL SOCIETY

Started many years ago as a private organization, the Nevada Historical Society gained State recognition in 1907 when the Legislature passed a law which it described as "An Act to encourage the Nevada Historical Society." A small appropriation was made at the same time and has continued, year after year, with few interruptions.

When the Legislature acted in 1907, Jeanne Elizabeth Wier was the Secretary of the Society, and when this was written late in 1946, she was still the Secretary.

The primary purpose of the organization is the collection of Nevada documents and papers that might be of value to the historian, and the collection of relics of early day Nevada for a State Museum. The Pioneer Society collection which was placed in the custody of the Superintendent of Public Instruction in 1877 was turned over to the Historical Society by the Legislature in 1915, as well as mineral specimens and cases also in the Superintendent's custody.

It costs the State about $5,000 a year to maintain the Historical Society which has its quarters, and its exhibits, in the basement of what was once the State building in Reno, which is now the Civic Auditorium under lease by the State to Washoe County and the city of Reno.

The $5,000 is spent largely for salaries of the assistants to Miss Wier. One receives $125 a month, three receive $85 a month. Miss Wier receives no salary, but does receive from $200 to $300 a year for travel expenses.

The Historical Society is pressed for space, the State Building quarters being filled to over-flowing, as well as an apartment owned by Miss Wier and two garages. Several women's organizations, notably the State Federation of Business and Professional Women's Clubs, has requested Washoe County and Reno to provide more room in the State Building, but without result thus far.

The Historical Society has no connection with the Nevada State Museum which is housed in the old Federal Mint at Carson City. Both are supported by State funds, however.

Details of expenditures by the Society follow:

	Fiscal Years				
	1942	1943	1944	1945	1946
Funds available	$8,000.00	$5,897.98	$10,500.00	$4,628.07	$17,800.00
Disbursements—					
Salaries	$1,169.00	$2,305.30	$4,704.55	$2,887.70	$4,264.39
Travel	295.74	352.39	427.29	168.91	247.38
Supplies	213.84	748.19	364.36	224.33	81.55
Library and Museum	423.44	456.27	172.39	961.93	371.77
Equipment	----------	972.90	182.85	209.20	5.15
Printing, binding	----------	1,062.93	217.75	176.00	
Total	$2,102.02	$5,897.98	$5,871.93	$4,628.07	$4,970.24
Balance June 30	5,897.98	----------	4,628.07	----------	12,829.76

THE LEGISLATURE

A report on the law-making agency of the State, with a host of suggestions as to streamlining the system of legislation now prevalent in Nevada, all of which is outlined in detail by the author of the report, Jeff Springmeyer, Assembly Clerk during the 1945 Session.

THE LEGISLATURE

Chapter 91 of the Statutes of the State of Nevada, passed at the Forty-second Session of the Legislature (1945), provides for the creation of a Legislative Counsel Bureau and the appointment of a Legislative Counsel who shall have the duty of making a general survey of all offices, departments, institutions, and agencies of the State Government. By the words of the preamble, the Legislature "is confronted by requests for legislation expanding and changing the functions of and increasing the appropriations for numerous offices, departments, institutions and agencies of the State Government * * * it is impossible for the Legislature or its committees to secure sufficient information to act advisedly on such requests in the time limited for its sessions."

The Legislature of the State of Nevada represents only 150,000 people, and make laws for the smallest State in the Union from the point of view of population, but its present size and functions could just as well represent ten times that number of people. In discharging its ever-growing responsibilities, the Legislature has often felt itself hampered by costly, antiquated practices and cumbersome procedures. It has been apparent for some time that a comprehensive survey of its practices has been long overdue. There is a need for an inquiry into legislative personnel and fiscal practices, as well as improvement in legislative procedure. The Congress of the United States, as well as the Legislatures of many States, has taken steps in recent years to improve its legislative system.

As far as legislative fiscal practices are concerned, three principles should be kept in mind.

1. No recommendations should be allowed to weaken the control of the Legislature over its own purse strings. Upon such control hinges the independence of legislative bodies.
2. Recommendations should lead to an increase in efficiency without impairing in any way the mature deliberation which should be the objective of every legislative body.
3. Recommendations should not attempt to effect economies at any cost; a penny-wise and pound-foolish policy will vitiate the effectiveness of the Legislature as a representative body. In good government, as in good business, efficiency and economy go hand in hand.

This survey of legislative practices and procedures will be divided into general sections, as follows:

1. Constitutional matters.
2. Statutory matters, with special emphasis upon printing.
3. Rules of the houses; parliamentary procedure.
4. General functions and business of the houses.

CONSTITUTIONAL MATTERS

The Nevada Legislature, which consists of the two-houses or bicameral type, is based upon the plan of the Federal Congress and

the British Houses of Parliament. All the States of the Union employ this type except one, Nebraska, which has a unicameral or one-house Legislature. All the States except Nebraska have a Senate. Thirty-nine of them call the lower house the House of Representatives, three call it the House of Delegates, one calls it the General Assembly, and four—including Nevada, California, New York, and Wisconsin—call it the Assembly. Twenty-three States refer to their legislative department as the Legislature, nineteen as the General Assembly, three as the Legislative Assembly, two as the General Court, and one as the Unicameral Legislature. However they may be designated, they are all legislative bodies selected by the voters of their States to make laws and, in general, deliberate and act upon matters of public concern.

Article IV, section 2, of the Constitution of the State of Nevada reads as follows: "The sessions of the Legislature shall be biennial and shall commence on the third Monday of January next ensuing the election of members of the Assembly, unless the Governor of the State shall in the interim, convene the Legislature by proclamation." This section originally read the "first Monday" and was amended to "third Monday." The amendment was proposed and passed at the Twelfth Session of the Legislature, February 23, 1885, Statutes of 1885, page 151; agreed to and passed at the Thirteenth Session of the Legislature, March 3, 1887, Statutes of 1887, page 165; and approved and ratified by the people at a special election held February 11, 1889.

Article IV, section 29, reads as follows: "The first regular session of the Legislature under this Constitution may extend to ninety days, but no subsequent regular session shall exceed sixty days, nor any special session convened by the Governor exceed twenty days."

Article IV, section 33, reads as follows: "The members of the Legislature shall receive for their services a compensation to be fixed by law, and paid out of the Public Treasury, but no increase of such compensation shall take effect during the term for which the members of either house shall have been elected; * * *."

LIMITATIONS ON LENGTH OF SESSIONS

The three above-mentioned sections of the Constitution of the State of Nevada are closely related, as they have to do with the elements of time and cost of legislative sessions. Section 2 sets the time at which sessions shall begin, section 29 limits the sessions to sixty days and twenty days, and section 33 determines how legislators shall be paid. Under section 33, the Forty-second Session of the Legislature (1945) increased the salaries of legislators from $10 per day to $15 per day, with the total amount paid not to exceed $900 at any session (Statutes of 1945, chapter 161, page 250).

The Legislature of the State of Nevada has long been troubled by a mass of legislation during the last two weeks of its limited session, and the last few days produce a peak of business that sorely tries the tempers and legislative abilities of the members. There is no time for adequate consideration of worthy legislation, and poor legislation may be jammed through with sheer exhaustion stifling opposition. No legislator can remember when a Legislature actually adjourned within the constitutional limit of sixty days; instead the clock is stopped

and the Legislature works several days under the date of the sixtieth day. In other words, the provisions of the Constitution are circumvented by a subterfuge; and it is not inconceivable that at some time in the future, when the validity of extremely important legislation is at stake, interested parties may test its constitutionality on the grounds that it was passed after the sixty-day limit. It would not be difficult to present witnesses and published evidence to that effect. While the courts could hardly declare a law unconstitutional on such grounds without throwing a large portion of the statutory structure of the State in jeopardy, the dignity and integrity of the Legislature and the courts would be lessened in the eyes of clear-thinking citizens, and soon the demand would be made for a real, workable solution of the problem. Every Constitution must be interpreted from time to time, but there should be no circumvention of its provisions by trickery and subterfuge.

When the Constitution was framed in 1864, it was felt that there should be a limit on the length of a session, as the salary paid to legislators (subsequently set at $8 a day for such an honored and esteemed office) was deemed to be a temptation to legislators to prolong the session and dilly-dally at the Capitol at the expense of the State. So the Convention at Carson City inserted section 29 in the Constitution. But why not limit the salaries and costs of sessions without limiting the duration of sessions? The important thing is that the State gets a full value for money expended, and waste be eliminated. The sixty-day limit on regular sessions, and the twenty-day limit on special sessions, should be removed and members paid a specified sum for regular sessions and special sessions. The present law provides that members shall receive $15 per day with a maximum amount of $900 per session. In other words, members are paid that sum per session during the term for which they are elected, at the rate of $15 per day, payable weekly during the session, until the full $900 is paid. After that no more compensation would be paid regardless of how long the Legislature is in session. The law as it stands now is fairly adequate except that the word "regular" should be inserted before the word "session" in line 6. The reason for that now becomes apparent.

Section 29 of the Constitution limits special sessions to twenty days. The reasoning that would eliminate a sixty-day limitation on regular sessions also applies to the twenty-day limitation on special sessions. As the law now stands (Statutes of 1945, chapter 161, page 250) the twenty-day limitation would allow members to get $300 at the most for a special session. It follows then that if the constitutional limitation on special sessions is removed, a further amendment should be made to chapter 161, section 1, by inserting after the word "session" in line 6, the following words: "and three hundred ($300) dollars at any special session."

With the above amendments to chapter 161, the principal reasons for limitations on the duration of sessions are removed because the cost is still under control of law just as much as before. The Legislature could raise its salary, of course, but it can do that under the present law, and the amount that it votes itself at the present time has nothing to do with the duration of its session. Section 33 of the Constitution adds still another restraint. Quote: "* * * but no

increase of such compensation shall take effect during the term for which the members of either house shall have been elected."

The same holds true for employees of the Legislature. At the present time employees are paid for each day that they work, and that includes each day over twenty or sixty that the Legislature actually is in special or regular session, respectively. Hence, we find the anomaly, peculiar to Nevada, of session limitations specified by the Constitution, and still employees are being paid for actual session work accomplished after said limitations have been reached. The records of the Controller over a period of many years will verify this statement. In other words, employees are paid for their work by the day whether there are constitutional limitations on the length of sessions or not. The removal of such limitations would not increase the employee costs of any given session.

Recommendation

1. Amend article IV, section 29, of the Constitution of the State of Nevada by striking out all of section 29.

2. Amend Statutes of 1945, chapter 161, page 250, so that it will read as follows:

"SECTION 1. The state senators and members of the assembly of the legislature of the State of Nevada, hereafter elected or appointed, shall receive as compensation fifteen ($15) dollars per day for each day of service; *provided,* the total amount so paid shall not exceed the sum of nine hundred ($900) dollars at any regular session, and three hundred ($300) dollars at any special session, and ten (10¢) cents per mile for each mile actually traveled in going to and returning from the place of meeting, which said mileage shall, however, be computed, in all cases, upon the shortest practical routes to the said place of meeting; *provided further,* that each member shall be allowed not to exceed sixty ($60) dollars for postage, express charges, newspapers, and stationery during the session."

BIFURCATED SESSIONS

Article IV, section 29, provides that regular sessions shall not exceed sixty days. Various individuals and members of the Legislature have suggested split sessions, with a majority of bills introduced in the first half, then a recess to enable legislators to study the measures introduced and determine the opinions of their constituents, and lastly, the second half of the session devoted to the final enactment of such measures.

This plan has been tried by a number of States, notably the neighboring State of California. Mr. Joseph Allan Beek, Secretary of the Senate, California Legislature, comments upon bifurcated sessions as follows:

"Regular sessions of the Legislature are held every other year in the odd-numbered years. The people of the State, desiring more opportunity to study pending legislation, adopted an amendment to the Constitution in 1912 which provided for bifurcated sessions. This amendment set forth that the Legislature should meet for not to exceed

30 days after convening early in January, during which period bills would be introduced, but should not be passed except in cases of urgency, and that after these bills were introduced, the Legislature should take a recess of not less than 30 days in order that the people might become familiar with proposed measures, after which the Legislature should reassemble for an indefinite period for the purpose of acting upon them. In order that the people should not be denied the benefits of important legislation which might have been overlooked, it was provided that after the recess, each member should have the right to introduce two bills upon consent of three-fourths of the members of either house.

"This system of holding bifurcated sessions was put in operation in 1913. It occasions some additional expense to the State, subjects the members to inconvenience, and is generally disliked by members of the Legislature and State officers. It does serve the purpose for which it was intended, however, because it does afford the public an opportunity to read and consider proposed enactments. * * *

"While the Constitution sets forth that proposed laws shall be introduced during the first part of the session and only two measures may come from each member after the recess, nothing is said about amendments, so that a bill introduced in January may in March, after the recess has passed, be amended so as to accomplish quite a different purpose from that for which it was originally introduced. This condition has been taken advantage of, and bills have actually been passed and become laws which in their final enactment differed very materially from the measure as originally placed before the Legislature. This, it must be said in justice to the members, has often been due to inadvertence, but more often to failure of interested citizens to make their wishes known."

Now article IV, section 2, of the Constitution provides that regular sessions shall start on the third Monday of January, and section 29 provides that regular sessions shall not exceed sixty days. If the Constitution were amended to provide for bifurcated sessions with a thirty-day recess (as in California), the recess would cover the period from the middle of February to the middle of March, and the session would not be concluded until the middle of April. It has been claimed that this prolongs the session well into the spring planting season, thereby working a hardship upon farmer-legislators. And each and every legislator, farmer or not, must adjust his affairs to a three-month session rather than two. Consequently, the suggestion has made little headway in Nevada to date. There is no doubt that bifurcated sessions allow the legislators and the public a better opportunity to read and consider proposed enactments. The system is particularly beneficial in California where an average of 3,400 bills are introduced per session in the houses. Would the system be valuable in Nevada where the average is approximately 400 bills per session? Could a method be devised that would incorporate the advantages without the disadvantages?

It is obvious that in view of the number of bills considered at each session of the Nevada Legislature, one week or possibly two weeks would be a sufficiently long recess between the two halves of the split

session. Much care would be necessary in determining the length of the recess, particularly if the limitations on the length of sessions were abolished. Modern civilization with its complex governmental and economic problems demands more and more time and attention from legislators and they must be prepared to make greater sacrifices for the benefit of their fellow men, State and Nation. A two-week recess would allow a regular session to adjourn the first week of April, and besides the benefits discussed by Mr. Beek, it would help to solve a few other legislative problems, especially if each member was allowed to introduce only two bills with the consent of three-fourths of the members during the last half session. Advantages would be as follows:

1. Legislators and the public would have more time to consider and study proposed legislation.
2. The "legislative jam" at the end of sessions would be somewhat eased, as only a few important bills would be introduced in the last half session.
3. The so-called "local measures" having to do with purely local affairs, salary of county officials, etc., would be largely driven into the first half of the session because of the difficulty in getting consent of three-fourths of the members. Since members would have the opportunity to present only two bills after the recess, they would be reluctant to allow this right to be used for anything but important measures, and they would try to get local legislation introduced during the first half.

Recommendation

1. Amend article IV, section 2, of the Constitution of the State of Nevada so that it will read as follows:

"SEC. 2. The sessions of the legislature shall be biennial, and shall commence on the third Monday of January next ensuing the election of members of the assembly, unless the Governor of the State shall, in the interim, convene the legislature by proclamation. All sessions, other than special sessions, shall continue in session for a period not exceeding thirty days thereafter; whereupon a recess of both houses must be taken for not less than fifteen days. On the reassembling of the Legislature, no bill shall be introduced in either house without the consent of three-fourths of the members thereof, nor shall more than two bills be introduced by any one member after such reassembling."

SALARIES OF OFFICERS AND ATTACHES

Article IV, section 28, of the Constitution of the State of Nevada reads as follows:

"No money shall be drawn from the state treasury as salary or compensation to any officer or employee of the legislature, or either branch thereof, except in cases where such salary or compensation has been fixed by law in force prior to the election or appointment of such officer or employee, and the salary or compensation so fixed shall neither be increased nor diminished so as to apply to any officer or employee of the legislature, or either branch thereof, at such session; *provided,* that this restriction shall not apply to the first session of the legislature."

Statutes of 1935, chapter 155, page 336, section 3, reads as follows:

"There shall be paid to the several officers and attachés named in this act, for all services rendered by them under the provisions of this act, the following sums of money and no more: The secretary of the senate and the chief clerk of the assembly shall each receive seven dollars per day; the bill drafter in the senate, the bill drafter in the assembly, as the legislative adviser in the assembly, shall each receive ten dollars per day; the pages of the assembly and the senate shall each receive four dollars per day; the porters of the senate and assembly shall each receive five dollars per day, and all other clerks or attachés shall receive six dollars per day."

Salaries and extra compensation of legislative employees has long been a matter of contention and criticism. Article IV, section 28, is clear and explicit in its provisions, and yet both houses of the Legislature, at one time or another from the earliest sessions to the latest, have given one or more of their employees extra compensation for "extra services" performed over and beyond what might be considered their normal duties. Such payments were usually made from the Legislative Fund by simple resolution.

The Forty-second Session of the Legislature (1945) actually lasted sixty-four days, and all employees received their per diem for sixty-four days as provided by law and the Constitution. But they also received extra compensation, ordinarily called a "bonus," ranging all the way from $540, paid to the Secretary of the Senate and Chief Clerk of the Assembly, to $25 paid to the pages, etc. The present statute governing employees' salaries was enacted in 1935, but since then the Legislature has been reluctant to raise salaries in the normal manner provided by the Constitution, and has preferred to pay extra compensation for "extra services," ex officio duties, etc., by means of simple resolutions.

What was the origin of this precedent, set up by long usage in spite of doubtful constitutionality? The last few words of article IV, section 28, reads as follows: "* * * provided, that this restriction shall not apply to the first session of the legislature."

Standing Rule No. 74, Senate and Assembly, First Session (1864–1865), reads as follows: "No increase of the pay of any officer or attaché of the Assembly (or Senate) shall be made by resolutions, except by unanimous consent."

During the First Session, both houses granted extra compensation to certain employees under Standing Rule No. 74. Now subsequent sessions adopted the standing rules en toto of previous sessions, as is the custom today, and Standing Rule No. 74 existed for years even though it was originally intended to apply to the First Session only. Subsequent sessions blithely assumed that if the First Session could grant extra compensation under Rule 74, it could be done again and again. And when Rule 74 was finally dropped the assumption was made that the only change resulting was to allow extra compensation by resolutions adopted by simple majorities rather than by unanimous consent.

In other words, the total amount paid to employees at a given session, in actual practice, is governed by the desire of the Legislature, regardless of any constitutional provisions. At the time of this writing, no court decisions nor opinions by the Attorney General have been rendered concerning the constitutionality of the "bonus." But

the Legislature should endeavor at all times to conduct its proceedings and business in such a manner that there can be but little question on the constitutionality of such proceedings. There is no doubt that a reasonable increase in salary is necessary if capable employees and technical experts in practice, procedure, and law are to be obtained. The Forty-third Session of 1947 should amend Statutes of 1935, chapter 155, so that adequate salaries will be paid at least during the Forty-fourth Session of 1949. And the increases should be of such amount that there will be no necessity for extra compensation provided by resolutions.

What about the compensation of employees of the Forty-third Session? Their per diem will be governed by the provisions of Statutes of 1935, page 336, section 3, which everyone agrees is inadequate twelve years after its passage. Bonus resolutions have been adopted by both houses at one time or another for eighty years, and they can be adopted again, provided that the courts or the Attorney General do not render opinions to the contrary. In other words, if it was the opinion of the Attorney General that the payment of extra compensation out of the Legislative Fund was prohibited by Article IV, section 28, of the Constitution, the Controller and the Treasurer would be unable to issue the warrants.

Can the creation of ex officio positions solve the problem of the Forty-third Session? In 1943, the Chief Clerk of the Assembly was appointed legislative adviser and parliamentary counsel with an additional compensation of $8 per day. In 1945, the Bill Drafter of the Assembly was appointed legal and parliamentary adviser with an additional compensation of $10 per day, and the Bill Drafter of the Senate received an extra $20 per day in the same way. These experts could not be obtained for the salary provided by Statutes of 1935, chapter 155. Ex officio positions have been held to be legal and constitutional. (See Crossman v. Nightingill, 1 Nev. 323; Denver v. Hobart, 10 Nev. 28; State ex rel. Cutting v. LaGrave, 23 Nev. 120; State ex rel. Howell v. LaGrave, 23 Nev. 373). But Statutes of 1935, page 336, section 3, did not provide that these ex officio officers receive $8, $10, and $20 per day, respectively. Quote: "* * * and all other clerks or attachés shall receive six dollars per day." The Legislature paid more than the law provides. And article IV, section 28, reads in part: "* * * the salary or compensation so fixed shall neither be increased or diminished * * * at such session." The Legislature may create as many ex officio positions as it pleases, but they must be paid in accordance with a previously enacted statute, and at the present time that is $6 per day. If the amount paid ex officio employees in 1943 and 1945 can be considered adequate, the reduction to $6 per day in 1947 may increase the difficulty of hiring expert legal and parliamentary advisers. And, on the other hand, if ex officio positions are created for stenographers, minute clerks, mailing room employees, etc., their salaries would be doubled to $12 a day—an amount within $1 of the salary of the Secretary or Chief Clerk with ex officio positions. Too many ex officio positions will result in discrimination, confusion, too little and too large increases, and a generally unsatisfactory situation. It should not be necessary for Legislatures to resort to such methods as the bonus

and ex officio positions to give extra compensation. But the bonus has been long established and might just as well be used by the Forty-third Session until declared unconstitutional. And the Forty-third Session can raise salaries in the normal manner for the benefit of the Forty-fourth Session.

However, the problem will arise again in future years; sooner or later a Legislature will find the necessity of giving extra compensation and will resort to the bonus or ex officio position. Is there a remedy? An examination of the histories and tendencies of the Legislatures of many States shows that each session prefers to settle for itself the salaries of its employees. Like the Legislature of Nevada, they dislike legislation settling the salaries to be paid at future sessions. Now the framers of Nevada's Constitution felt that certain barriers should be set up so that the costs of sessions would not skyrocket. Consequently, they limited sessions to sixty days, and placed certain restrictions upon the raising of the salaries of members and employees. But, as the history of the Nevada Legislature and the records in the Controller's office clearly demonstrate, session expenses have gradually mounted.

The following table of session expenses covers five legislative sessions from 1937 to 1945, inclusive. It shows that the gradual increase of legislative expenses is due to (1) an increasing number of employees, (2) larger salaries and bonuses, and (3) a steady rise in the cost of miscellaneous items, especially during the war period.

LEGISLATIVE EXPENSES

	Years				
	1937	1939	1941	1943	1945
Appropriated	$76,880.00	$75,600.00	$75,600.00	$80,600.00	$95,600.00
Expenditures	75,645.93	73,804.26	74,187.28	78,982.03	90,173.32
Reversion	$1,238.72	$1,835.24	$1,424.00	$1,623.64	$5,434.93
Credits	4.65	39.50	11.28	5.67	8.25
Disbursements—					
Senate—					
Salaries	$10,320.00	$10,870.00	$10,310.00	$10,794.32	$11,271.00
Employees	10,857.00	11,459.00	12,316.00	13,179.09	16,452.90
Assembly—					
Salaries	24,120.00	26,045.00	24,120.00	23,213.20	24,100.00
Employees	20,609.00	15,919.00	16,973.00	18,992.46	25,289.00
Mileage, postage, etc.	9,739.93	9,511.26	10,468.28	12,802.96	13,060.42
Total	$75,645.93	$73,804.26	$74,187.28	$78,982.03	$90,173.32

Of course, all commodities and services have increased in price through the years since 1864, and the Legislature should have the power to pay such compensation as conditions demand. It is universally agreed that the costs of sessions should be limited, but what is the best method of limiting costs that would at the same time allow each session to fix its own employees' salaries? Many States have tried many methods, but experience has shown that the simplest and most obvious is also the most practical. A constitutional limit should be placed on the amount that each house may spend each day for employees' salaries. Then each house is left to its own discretion, and may determine by simple resolution what it pays each of its employees, just as long as it does not exceed the constitutional limit of cost per day.

The question now arises, at what amount should the constitutional limit be set? One hundred dollars a day, five hundred, six hundred, nine hundred dollars per day? For instance, in our neighboring State

of California, they operate an 80-member Assembly and a 40-member Senate on $300 a day per house. The Forty-second Session (1945) of the Nevada Legislature employed about 60 attachés in the Assembly and 30 attachés in the Senate. The total amount paid Assembly attachés for the session was $25,289, or about $395 per day for 64 days. The total amount paid Senate attachés for the session was $13,179.09, or about $206 per day for 64 days. Now, if the recommendations of this report are carried out, with a more efficient set-up, the Assembly should be able to operate with one-third to one-half of the employees of the Forty-second Session, and the Senate with two-thirds of the number it employed at the same session. Even with salary increases ranging from 25 percent to 50 percent, the Assembly can operate satisfactorily with 20 to 25 employees for $200 a day, and the Senate with 17 to 19 employees for $150 a day. On this basis the total Assembly employee cost for 64 days would be $12,800, and the total Senate employee cost for 64 days would be $9,600. These costs are distinctly lower than those of the Forty-second Session, as indicated above, in spite of substantial salary increases. The reader will note that this plan involves not only a more efficient legislative organization, but a reduction in the number of legislative employees. This latter item can easily be accomplished by a simple expediency, which will be enumerated later in this report. It must be remembered that future economic conditions may necessitate further salary increases; consequently the constitutional limitation should be higher than the minimum indicated above. In order to take care of emergencies, allow for salary increases, etc., the constitutional limit for the Assembly should be set at $250 a day, and the limit for the Senate established at $200 a day. And this limit would allow salary increases of almost 100 percent over the amounts set by Statutes of 1935, chapter 155, and with an efficient, well-knit organization the maximum Assembly employee cost of a 60-day session would be $15,000, and the Senate cost would be $12,000, with a total of $27,000. This would be a distinct improvement over the employee cost of the Forty-second Session, which came to a total of $38,468. A small part of the money saved at one session would buy badly needed typewriters, addressograph, etc.

The advantages, summed up, are as follows:

1. An end to "bonus" resolutions which possibly conflict with article IV, section 28, of the Constitution as it now stands.
2. An end to the need for creating ex officio positions.
3. The Legislature may pay salaries as it pleases by simple resolutions for each session, only it must remain within the simple limits set by the Constitution for each day.
4. Total costs will be reduced, because an efficient system must exist in order to keep within the constitutional limits.
5. The people of Nevada will be protected from excessive employee costs, which is not the case at the present time. One way or another, the provisions of article IV, section 28, may be avaded. A simple limitation on the total expended each day cannot be evaded.

Recommendation

1. Amend Statutes of 1935, chapter 155, page 336, section 3, so as to provide adequate increases in salaries of legislative employees.

(NOTE—This recommendation may be combined with Recommendation No. 1 under the section entitled "Bill Drafting.")

2. Amend article IV, section 28, of the Constitution of the State of Nevada so that it will read as follows:

"SEC. 28. The legislature may provide for additional help; but in no case shall the total expense for officers and employees exceed the sum of two hundred dollars per day for the Senate, nor the sum of two hundred and fifty dollars per day for the Assembly, at any regular or special session, nor shall the pay of any officer or employee be increased or diminished after he is elected or appointed."

3. After the amendment to article IV, section 28, has become a part of the Constitution of the State of Nevada, repeal that part of Statutes of 1935, chapter 155, page 336, designated as section 3; further repeal that part of Statutes of 1911, chapter 3, page 4, having to do with the salaries of Chaplains of the Legislature; and substitute in lieu of the above a new Act that would read as follows:

"SECTION 1. The compensation of each officer and employee of the Senate or Assembly shall be fixed by the Senate or Assembly, respectively, by resolution.

"SEC. 2. All acts or parts of acts in conflict with this act are hereby repealed.

"SEC. 3. This act shall be effective from and after its passage and approval."

RULES OF LEGISLATIVE PROCEDURE

Article IV, section 18, of the Constitution of the State of Nevada reads as follows: "Every bill shall be read by sections on three several days in each house, unless, in case of emergency, two-thirds of the house where such bill may be pending shall deem it expedient to dispense with this rule; but the reading of a bill by sections, on its final passage, shall in no case be dispensed with, * * *."

Standing Rule No. 7, Senate and Assembly, First Session (1864–1865), reads as follows: "Every bill shall receive three readings previous to its passage. The President (or Speaker) shall give notice at each reading whether it be the first, second, or third reading. The first and second readings may be on the same day, by consent of two-thirds of the house. No bill shall be amended or committed until twice read * * *."

Standing Rule No. 51, Senate and Assembly, First Session (1864–1865), reads as follows: "No bill or other matter shall be printed without first being specially ordered by the house, * * *."

Standing Rule No. 4, Senate, Forty-second Session (1945), reads as follows: "Every bill shall receive three readings previous to its passage. The President shall give notice at each reading whether it be the first, second, or third reading. The first and second readings may, by consent of two-thirds of the Senate, be on the same day * * *."

Standing Rule No. 7, Assembly, Forty-second Session (1945), reads as follows: "Every bill shall be read by sections on three several days unless in case of emergency, two-thirds of the house where such bill may be pending shall deem it expedient to dispense with this rule. The Speaker shall give notice at each reading of a bill whether it be the first, second, or third reading. No bill shall be amended or committed until twice read * * *."

The above-mentioned provisions of article IV, section 18, were inserted in the Constitution to prevent hasty consideration, and railroading of bills by alert leaders and groups in the houses. In 1865, as proven by Standing Rule No. 51, First Session, the members had to rely upon the readings to get their information on many bills, as a great many were not printed. Bills were only printed upon special order of the house. (See Assembly Journal, First Session.) But the framers of the Constitution left the way open for all three readings to occur in one day, in case of emergency, by the consent of two-thirds of the members.

In the early days of the First Session, committees were appointed in the houses to frame standing rules. They produced Standing Rule No. 7, First Session, which does not state that bills shall be read on separate days; in fact, the rule goes on to say that first and second readings may be on the same day, with the consent of two-thirds. The rule makers might just as well included the third reading, because they were taking advantage of the emergency provision in the Constitution anyway. As shown by the Assembly Journal, First Session, the form of the "usual motion" was as follows: "Rules suspended, and the bill read a first and second time by title, and referred to the Committee on....." There was no mention of an emergency, and the Constitution cannot be suspended. In the late 1890's, the emergency motion was used to allow three readings and final passage in one day, and it was in the form used today: "All rules suspended, reading so far had considered first reading, rules further suspended, bill considered engrossed, declared an emergency measure under the Constitution, and placed on third reading and final passage." And right alongside of it was the "usual motion" allowing first and second readings on the same day without declaring an emergency, though its form in the late 1890's was changed to the present: "Rules suspended, reading so far had considered first reading, rules further suspended, bill read second time by title, and referred to Committee on....."

In other words, the Legislature of Nevada has passed thousands of ordinary bills, from the First Session up to the present, in a manner prohibited by the Constitution. The histories of these bills plainly show that they were given first and second readings on the same day without being declared emergency measures, and the Journals of the houses do not even indicate that such motions were carried unanimously, or by the necessary two-thirds majority. Obviously, the courts will not declare a law unconstitutional on such grounds, because such a precedent would make 99 percent of the laws in Nevada unconstitutional, and the result would be statutory chaos. The framers of the Constitution felt that bills should be read on three separate days to prevent hasty consideration, etc., but apparently all of the Legislatures, including the first one, felt otherwise, whether bills were printed or not, and they used the emergency clause as a method of circumventing the constitutional requirements.

Why not simplify and coordinate the Constitution and legislative procedure? The Legislature has long indicated that in order to save time it prefers first and second readings on the same day. And no harm has resulted from that practice, especially since all bills are now printed and the legislator gets his information from the printed

page rather than from the reading. In actual practice, first and second readings consist of little more than reading of the title, and no harm has resulted from that throughout the years. Why not streamline the Constitution, procedural rules, and motions by providing for reading of the title only, and referral to committee on the day the bill is introduced, and second reading by section and final passage on some subsequent day? Simple amendment of article IV, section 18, and a few changes in the rules of the houses would suffice.

Advantages of such procedure are as follows:

1. Procedure would be simplified and more understandable to new legislators. The complicated motion suspending the rules, referred to on the floor as the "usual motion," would be eliminated, and only a simple motion to refer would be necessary. Why have rules if they are constantly suspended?

2. The amount of printing in the Journals would be materially reduced, resulting in an financial saving to the State. The "usual motion" occupies three lines after each bill introduced in the Journals; a simple motion to refer would occupy one line.

3. Such procedure would eliminate prima-facie conflict between parliamentary practice and the Constitution. Such conflict lowers the prestige of the Legislature in the minds of clear-thinking citizens; the Constitution is sacred; it may be interpreted but not violated.

4. Such procedure would do away with any question of unconstitutionality of future legislation at least. All aspects of a bill that may be doubtful as to constitutionality should be removed before it is enacted into law, not after. The courts are overburdened as it is.

5. Such procedure is consistent with good, simple, modern parliamentary practice, in spite of the tradition of three readings which had its origin in the days when measures were not printed.

Recommendation

1. Amend article IV, section 18, of the Constitution of the State of Nevada so that it will read as follows:

"SEC. 18. Every bill shall receive no less than two readings on separate days in each house, unless, in case of emergency, two-thirds of the house where such bill may be pending shall deem it expedient to dispense with this rule; a bill shall be read by title on the first reading, but the reading of a bill by sections, on its final passage, shall in no case be dispensed with, and the vote on the final passage of every bill or joint resolution shall be taken by yeas and nays, to be entered on the journals of each house; and a majority of all the members elected to each house shall be necessary to pass every bill or joint resolution, and all bills or joint resolutions so passed shall be signed by the presiding officers of the respective houses, and by the secretary of the senate and clerk of the assembly."

2. Amend the standing rules of the Assembly and the Senate to conform to the amended article IV, section 18, of the Constitution.

STATUTORY MATTERS

The previous sections of this report, under the general heading of "Constitutional Matters," discussed certain statutory matters concerning legislative activities and procedure that were closely related to

provisions in the Constitution of the State of Nevada. The following discussion, under the general heading of "Statutory Matters," will be concerned only slightly with constitutional provisions.

BILL DRAFTING

The actual drafting of legislative bills calls for a highly specialized type of legal training. The draftsman must have a thorough knowledge of the pertinent provisions of the Constitution affecting legislation. He must know the rules of the Legislature as to form and style of bills. He must have a very wide knowledge of the statutory law in order to determine whether a desired result can best be obtained by amending some existing law or by enacting a new law. If called upon to draft complicated legislation, he should have at least a general knowledge of the industry or other activity to be affected thereby.

Relatively few bills are actually prepared by the member who introduces them. Even if the member is qualified by training and experience to draft his own bills, it is seldom that he can find the considerable amount of time necessary to do so. The legislator, or one of his constituents, supplies the idea for the bill or indicates the result he desires to accomplish in more or less detail; but the work of actually putting the bill into words on paper is usually done by some attorney in private practice, or the bill drafters of the Senate or Assembly, or the office of the Attorney General. Unlike the legislator, the legislative draftsman is not concerned with the policy or wisdom of a requested bill. His only subject is to prepare a bill in such shape that it will accomplish the desired object, that it will be constitutional, and that it will be administratively workable.

On receipt of the request to prepare a bill the draftsman looks it over to ascertain whether it contains sufficient information to enable him to draw the desired bill. He may find it necessary to consult the person who made the request, or confer, on occasion, with representatives of some group of individuals who are interested in, or affected by, the particular proposal. Frequently considerable legal research is necessary before commencing the actual work of preparation of the bill.

The length of time required to draft the bill may vary from a few minutes to many days or weeks, and here the length of the bill is not necessarily the controlling factor. It frequently happens that a request for a bill can be satisfied by getting out a similar bill that was introduced at a previous session and that failed to pass. In that case the draftsman needs little more than a pair of scissors and a pot of paste. In most cases, however, the draftsman must do an original job although he may use provisions of the existing law as a model for parts of the bill.

Statutes of 1935, chapter 155, page 335, provide that the Senate and Assembly shall each employ a bill drafter with a salary of $10 per day. Under present practice, the President pro tempore of the Senate and the Speaker of the Assembly, along with certain other officers and employees, are agreed upon at a caucus of the majority part of each house, held the day before the opening session of the Legislature. Bill drafters are agreed upon if attorneys are available for the job. Of

recent years, the amounts that bill drafters receive through salary and bonus have hardly been enough to induce practicing attorneys to take the jobs. Consequently the leaders of the majority party in each house have to scramble hither and yon, and offer a wide variety of inducements in order to find bill drafters. During the Forty-second Session (1945) the Assembly managed to find a bill drafter in the second week of the session, and both houses paid extra salaries to bill drafters by means of ex officio positions, along with substantial bonuses. The shortage of time prevented a choice in the filling of these important positions; the Legislature was fortunate to find working attorneys that were willing to sacrifice a lucrative practice, and the cost to the session was a secondary matter.

Each of the bill drafters must also have a staff of four or five of the best stenographers available. They must be broken into the job in a hit or miss manner and the session is practically over by the time the best stenographers have been sorted out and trained. And good stenographers become scarcer every year, because they can find larger salaries and permanent jobs elsewhere.

Is there a remedy to this situation that will provide the best legal talent at a reasonable cost, that will remove the job from legislative politics, that will make it unnecessary for the Legislature to use extra-constitutional methods of payment, that will simplify the stenographer problem?

As stated before, many bills are drafted in the office of the Attorney General. It has been estimated that possibly 50 percent of the bills of the Forty-second Session (1945) were drafted or examined by the Attorney General or his deputies. Why not make provision for the Attorney General's office to do all the necessary bill drafting for both houses, and to advise the Legislature and its members on all matters pertaining to the law and the preparation of measures?

Section 7313.01 of the Nevada Compiled Laws, 1931–1941 Supplement, reads as follows:

"SECTION 1. The attorney general of the State of Nevada and his duly appointed deputy shall be the legal advisers on all state matters arising in each and every department of the state government."

Section 7314 of the Nevada Compiled Laws (1929) reads as follows:

"SECTION 1. The attorney general is hereby authorized to appoint as many deputies as he may deem necessary to fully perform the duties of his office. All deputies so appointed shall have the power to perform all duties now required by the attorney general."

Obviously, the general provisions of the above two sections would allow the Attorney General to assume the duties of bill drafting without a specific statute covering the matter. The only necessary statutory changes would be the striking out of all references to bill drafters in Statutes of 1935, chapter 155, page 335, and the enactment of a law making the necessary appropriations to cover the salaries of extra deputies and stenographers.

Mr. Alan Bible, the Attorney General of the State of Nevada, has been very helpful and cooperative in the research on bill drafting, and he has indicated that the office of the Attorney General could do the bill drafting for both houses if two deputies and four stenographers were added to the present staff for the duration of the sessions. This

compares very favorably with the bill drafting staff of the Forty-second Session of the Legislature (1945), which consisted of two bill drafters, one assistant bill drafter, and eight stenographers.

Let us examine the bill drafting costs of the Forty-second Session (1945):

	Position	*Salaries*	*Bonus*
Senate	Bill Drafter	$1,500.00	$300.00
	Stenographers	1,152.00	90.00
Assembly	Bill Drafter	1,754.00	352.00
	Stenographers	1,920.00	175.00
Total		$6,326.00	$917.00
Combined total			$7,243.00

It is possible that a fair monthly salary for the necessary deputies would be approximately $400 each and that they could be employed for approximately three months in order to take care of presession bill drafting and any other emergencies. It is also recommended that each of the four stenographers receive $200 per month, in view of the short duration of their jobs. The total cost of the new system breaks down as follows:

	Salaries	*Months*	*Total cost*
2 Deputies	$400.00	3	$2,400.00
4 Stenographers	200.00	3	2,400.00
Combined total			$4,800.00

It is to be noted that the above salaries are estimated on a three-month basis in order to provide a wide margin of safety and to take care of emergencies. It is possible that the stenographers might be employed for a shorter period of time, thus bringing about a further saving. An excessive and unusual load of work would be handled with the help of the permanent staff of deputies and stenographers.

Comparing the combined totals indicated in the above tables, the new system would result in a saving to the State of Nevada of approximately $2,443 per session, besides increased efficiency in the drafting of bills.

While it has been indicated above that legislative bill drafting could be accomplished by the Attorney General's office with only minimum change in existing statutes, good legislative practice indicates that a law should be enacted to cover the matter in general terms, to provide for the employment of special deputies and stenographers with specific salaries, and to outline the general duties of the Attorney General. Then there can be no deviation from the path set by the Legislature, no uncertainty about salaries, and all parties, officers, and employees are protected by the terms of the statute. And it means protection of the people of the State of Nevada.

Recommendation

1. Amend Statutes of 1935, chapter 155, page 335, as follows:
   a. Amend section 1 by striking out the words "one bill drafter."

b. Amend section 2 by striking out the words "one bill drafter, as a legislative adviser."

c. Amend section 3 by striking out the words "the bill drafter in the senate, the bill drafter in the assembly, as the legislative adviser in the assembly, shall each receive ten dollars per day."

(NOTE—This recommendation may be combined with Recommendation No. 1 under the section entitled "Salaries of Officers and Attachés.")

2. Enact into law a bill with the following provisions:

"SECTION 1. The attorney general shall prepare and assist in the preparation and amendment of legislative measures when requested or upon suggestion as herein provided.

"SEC. 2. Upon request, the attorney general shall advise any state agency or department as to the preparation of measures to be submitted to the legislature.

"SEC. 3. Upon request, the attorney general shall aid and assist any member of the legislature as to bills, resolutions, and measures, drafting them into proper form, and furnishing to the member the fullest information upon all matters within the scope of the attorney general's office. Neither the attorney general nor any deputy or employee of his staff shall oppose or urge legislation, nor shall they reveal to any person outside thereof the contents or nature of any matter which has not become a public record, except with the consent of the person bringing such matter before the attorney general and his staff.

"SEC. 4. The attorney general shall give consideration to and service concerning any measure before the legislature as circumstances will permit, and which is in any way requested by the governor, the senate, or assembly, or any committee of the legislature having the measure before it for consideration.

"SEC. 5. Upon request, the attorney general shall advise as to its work with any legislative committee appointed to carry on investigations.

"SEC. 6. After final adjournment, the attorney general shall give such consideration to and service concerning any bill in the governor's hands for rejection, approval, or other action, as the circumstances will permit and the governor requests.

"SEC. 7. Before introduction, all bills shall be delivered to the attorney general for the purpose of determining if the bill is in the proper form as prescribed by law or rule of the houses. He shall have authority to correct any clerical error such as orthography, adding or correcting the enacting clause, mistakes in numbering sections and references thereto, and in any other particular wherein the bill does not comply in form with law or rule of the houses.

"If, in the opinion of the attorney general, any correction made by him under the authority of this section should in any manner be construed to be a change in the bill other than a change in form, he shall obtain the consent of the author of the bill before making such change.

"SEC. 8. The attorney general of Nevada is hereby authorized to employ two special deputies at a salary of four hundred ($400) dollars per month, to aid and assist him in carrying out the duties prescribed

in this act, and they shall be employed for such length of time as the attorney general may deem to be necessary for the effective conduct of the legislative work prescribed by this act.

"SEC. 9. The attorney general of Nevada is hereby authorized to employ four stenographers to aid and assist in carrying out the duties prescribed in this act, and they shall be employed for such length of time as the attorney general may deem necessary for the effective conduct of the legislative work prescribed by this act.

"SEC. 10. There is hereby appropriated for the purposes of this act the sum of four thousand eight hundred ($4,800) dollars out of any funds in the state treasury not otherwise appropriated, to be paid out on claims as other claims against the state are paid.

"SEC. 11. All acts and parts of acts insofar as they may be in conflict with the provisions of this act are hereby repealed.

"SEC. 12. This act shall take effect immediately after its passage and approval."

PRINTING, AMENDING, AND ENROLLING OF BILLS

A. Bills Amending Existing Statutes

The Nevada Tax Review of April-June 1945 comments as follows:

> Where a bill is an amendment to an existing statute, it is the practice to identify the new material or the new wording by being bracketed, and where words of the existing statute are to be deleted by the amended bill to show that there is such deletion by asterisks. But this does not go far enough. To properly understand the effect of the act as amended, it is necessary to refer to the existing statute which may have been previously amended and therefore requires considerable time in following through from the Compiled Laws, Supplement, and biennial statutes. This is a waste of valuable time for legislators and for the lay public an enigma. The words which are to be deleted should still be retained in the printed copy of the amending bill and so earmarked as to show that they are the words which are being left out. The typographical mechanics of accomplishing this are simple."

This situation is not due to any provision in a statute or the Constitution of the State of Nevada. Statutes of 1915, chapter 2, Statutes of 1931, chapter 32, and Statutes of 1935, chapter 43, provides for the printing and enrolling of legislative bills, but the method of indicating amendments to existing statutes is determined by Joint Standing Rule No. 10 of the Legislature. Rule No. 10 reads as follows:

"Bills to amend existing statutes should contain reference to paragraph of Nevada Compiled Laws (1929), or to chapter and page of subsequent statutes, in the body of the bill, rather than in the title. As far as possible three asterisks should be used to indicate an omission of words used in the present law, and new matter should be indicated by underscoring in the typewritten copy and brackets in the printed copy. In the enrollment of bills, the enrollment committee is hereby authorized and directed to omit all asterisks and brackets which have been used to comply with this rule."

In the first place the provisions of Joint Standing Rule No. 10 should be incorporated into Statutes of 1915, chapter 2, thereby placing all matters concerning printing and enrolling in one place—the above-mentioned statute which is very complete and comprehensive in its amended form. It can be placed in Statutes of 1915, chapter 2, as section 3A.

The evils of the present system of amending existing statutes can be readily corrected. Most States indicate new matter in the printed bill by italics, and matter to be omitted by "strike-out" type. But the State Printing office is not equipped with "strike-out" type at the present time. Due to shortage of materials, it is difficult and expensive to obtain. While "strike-out" type is preferable, the same result can be obtained by enclosing the material to be omitted in brackets. The State Printing office is equipped with italic type and brackets and the change can be made without extra cost, as far as equipment is concerned. Typewritten bills would use underscoring in lieu of italics, and parentheses in lieu of brackets.

Recommendation

1. Amend Statutes of 1915, chapter 2, by inserting a new section to be known as section 3A, that would read as follows:

"SEC. 3A. Bills to amend existing statutes shall contain reference to paragraphs of Nevada Compiled Laws of 1929 with Supplements, or to chapters and pages of subsequent statutes, in the body of the bill rather than the title. New matter shall be indicated by underscoring in the typewritten copy, and italics in the printed copy. Matter to be omitted shall be indicated by parentheses in the typewritten copy, and brackets in the printed copy."

2. Amend Joint Standing Rule No. 10 so that it reads exactly the same as the above, or eliminate it entirely.

B. Reprinting Amended Bills

The Nevada Tax Review of April-June 1945 further comments as follows:

> The second change in the matter of printed bills is that after a bill has been introduced, the bill itself is frequently amended before passage. Except in rare cases where the amendments are extensive, the amended copies of the bill are not printed. Amendments do not have to be elaborate to change the entire effect of a bill. A change in a single word or of a punctuation mark can entirely change the bill's character. We believe that every bill upon amendment should be reprinted and entitled "Amended copy of S. B. (A. B.) No....." and that this copy should be distributed to the legislators and others who have obtained the originals. Only in this way can public officials and taxpayers be conversant with what is going on in Carson City.

Statutes of 1915, chapter 2, section 4, reads as follows:

"Sec. 4. When any bill or resolution is ordered engrossed the house ordering such engrossment may, as a part of such resolution, if deemed

advisable, order such bill or resolution to be reprinted, one copy upon buff paper for engrossment as amended, before being transmitted to the other house."

The present practice is to insert amendments into the buff copy of the printed bill by long-hand in ink or typewritten inserts. The method is haphazard, invites irregularities and error, and is outmoded and out-dated. Without reprinting of the amended bill, the people of the State of Nevada can have no idea of the changes made in various vital and important measures. Even the legislators themselves have to write the amendments by hand into their own printed copies, with resulting error and confusion. It is the general practice in most States to reprint the bill each time that it is amended. However, the solving of the problem in Nevada requires careful consideration, and numerous changes in the standing rules of the houses; in short, it is a complex problem with far-reaching effects. All the changes indicated below must be made if amended bills are to be reprinted, and such reprinting will increase the total printing costs of the sessions.

Mr. Jack McCarthy, State Printer, has been very helpful and cooperative in the research on legislative printing, and has devoted special attention to the problem of reprinting amended bills. His communication of November 4, 1946, remarks as follows on the problem:

> The proposed change in the method of preparing the printing of the legislative bills, particularly in the manner of showing amended matter, would entail no increase in cost in the printing of the bills. However, we have handled this printing in the past in such a manner that practically all of the type used for printing bills can be saved and used in printing the session statutes with very little added expense. Any radical change in the manner in which the bills are printed at present would mean that the session laws would have to be reset entirely at the end of the session. This would mean an expenditure of approximately $1,000 for this purpose.

Now, if amended bills are to be reprinted so as to show the amendments, the same procedure must be followed as in Part A above, which is concerned with bills amending existing statutes. All new matter would be indicated by italics, and matter to be omitted would be indicated by brackets. The bill would be reprinted each time that it was amended by either house, and in its final form it would contain matter in italics and matter in brackets. The matter in italics would have to be reset for the printing of the statutes, and the matter in brackets would have to be removed, with subsequent readjustment. In other words, a considerable portion of the type would have to be reset for the statutes, at an additional cost over the present system.

Further, the reprinting of amended bills would necessitate considerable change in the rules of procedure of the houses, and would require a longer time to enact bills into law. A previous section of this report entitled "Rules of Legislative Procedure," under the general heading of "Constitutional Matters," discussed in detail the method by which bills are enacted into law by the Nevada Legislature. Article IV, section 18, of the Constitution provides that every bill shall be read by

sections on three several days in each house, except in case of emergency.

Senate Standing Rule No. 4 provides: "* * * No bill shall be amended or committed until twice read * * *."

Senate Standing Rule No. 7 provides: "* * * all bills reported by committees after the second reading, shall be placed on a general file * * *."

Assembly Standing Rule No. 7 provides: "* * * No bill shall be amended or committed until twice read * * *."

Assembly Standing Rule No. 85 provides: "* * * motions and debate on reports of standing or select committees after consideration of bills or resolutions in committee shall be considered by the Assembly only on the third reading and final disposition of the subject matter of the reports; * * *."

Assembly Standing Rule No. 86 provides: "* * * amendments to bills and joint resolutions * * * shall be received only on third reading and final disposition * * *."

Following the above standing rules of the Forty-second Session (1945), a bill ordinarily goes through these steps in the process of being enacted into law: It is given first and second readings, referred to committee, printed, engrossed, reported back from committee along with suggested amendments, placed upon the general file, given third reading, amended, and passed. The amending and final passage usually occurs on the same day. This system has a disadvantage that is a real evil; it prevents the legislator giving adequate consideration to the effect of the amendment before he votes on its final passage. Further, this system does not give time to reprint an amended bill before its final passage. Since the general theory of reprinting amended bills is meritorious, why not kill two birds with one stone and make two simple changes in the system? (1) Amend the standing rules so that a bill may be committed after it has been given its first reading. This occurs right now for all practical purposes, because bills are read twice and committed on the day they are introduced under the suspension of the rules by the "usual motion." (2) Amend the standing rules so that a bill may be amended after it has been given its second reading. Article IV, section 18, of the Constitution requires that bills be read on three separate days, and under the new system amended bills could be readily printed between the second and third readings. This would not preclude the amending of bills on third reading; amendments could still be made from the floor, and final passage would merely be delayed another day until the amended bill was reprinted. The experience of other Legislatures indicates that in the huge majority of cases all amending is accomplished on second reading. The readings are necessarily as brief as possible, and no harm is done because all matter under debate is always in print in front of each legislator before final passage.

The steps in the enactment of a bill into law under the new system would be as follows: First day—introduction, first reading, and reference to committee, to printer, from printer; second day—report from committee; third day—second reading, amendment, to engrossment, from engrossment; fourth day—third reading and final passage. If the report from the committee recommends no amendments the bill

may be given second reading on the same day that it is reported from committee. But if the committee does recommend amendment, there should be a day between the committee report, and second reading and adoption of the amendment.

Under the old system, bills were engrossed after the first printing and before referral to committee. Under the new system bills would be engrossed after second reading and amendment, for the following reasons: (1) To save time and one engrossment, since errors in the first printing can be found when the bill is proof-read on the second printing for amendment. Proof-reading in the printing office would probably catch most of first printing errors after the second printing anyway, thus eliminating much official action by the houses to eliminate first printing errors. (2) Engrossing time would be saved on bills that die in committee; since they never come before the houses, error is immaterial. Some 40 percent of the bills introduced at each session die in committee. (3) Amendments by the committee to which the bill is referred often eliminate printing errors, thus avoiding amendment to correct errors only. Time is saved when the bill is finally engrossed. (4) Committees get the bills quickly from the printer without delay due to engrossment. When the bill is engrossed between second and third readings, time is saved because otherwise the bill would be idle overnight in the Secretary's or Clerk's desk. (5) The system can be used without any change whatsoever in Statutes of 1915, chapter 2, as amended, which is the statute governing the processes of printing and enrolling, because said statute makes no mention as to when a printed bill shall be delivered to the Engrossing Committee.

This "new" system, as outlined above, is in use in a majority of the States and is proving satisfactory. The sole criticism is that it takes longer to enact a bill into law than previously, but the criticism loses its value when these points are considered: (1) Bills that are not amended go through in the same length of time, because second reading may be given on the same day as the committee report, and there would be no reprinting. (2) As indicated above there is an actual saving in engrossing time. (3) Time consumed in the passage of a bill overlaps that consumed in the passage of other bills, and when they are grouped together the system might prolong the session one day and no more. In other words, there would be a disagreeable loss of one day at the end of the session when time is precious, if the system is pursued in a normal manner. But the problem can be solved by making true emergency measures of the bills at any point in the process of passage, and the necessary time saved. This is provided by Article IV, section 18, of the Constitution. If the sixty-day limit on sessions is eventually removed, the element of time consumed in passage of bills would be of relatively less importance. (4) What loss of time does occur is balanced by the advantages of printing amendments. (5) Occasionally it is necessary to amend a bill so as to correct a typographical error, an error in the title, etc. With such amendments, it is not reasonable to expend the time and money necessary to completely reprint the bill. The same holds true for bills of excessive length. Provision should be made for the omission of such reprinting on simple motion, carried by a two-thirds majority perhaps. The two-thirds majority might be a

sound requirement, because reprinting should not be dispensed with except where it is plain that there is no change in the meaning and intent of the bill, or excessive length makes reprinting impractical. In cases where the reprinting is dispensed with, and the amendment entered by long-hand, it should be required that the Secretary (or Chief Clerk) indorse the amendment with his initials on the margin alongside said amendment. Under the old system, unauthorized persons have entered amendments on the official bill, without official adoption by either house, even though such action is a felony. (Nevada Compiled Laws (1929), sections 10030, 10031.)

Recommendation

1. Amend Statutes of 1915, chapter 2, section 4, by striking out all of section 4 and substituting in lieu thereof the following:

"SEC. 4. All bills amended by either house shall be immediately reprinted. New matter shall be indicated by underscoring in the typewritten copy, and italics in the printed copy. Matter to be omitted shall be indicated by parentheses in the typewritten copy, and brackets in the printed copy. When a bill is amended in either house, the first or previous markings shall be omitted. However, in the cases of bills over thirty-two pages in length, amendments to the titles of bills, amendments to correct typographical errors, and other amendments which do not change the meaning, intent, or significance of a bill, the reprinting of the bill may be dispensed with on motion carried by a two-thirds majority of the members present. If the reprinting is so dispensed with, the amendments may be inserted by hand in the buff copy of the printed bill, but the authenticity of each amendment shall be established by indorsement, such indorsement to consist of initials signed on the margin near each amendment by the Secretary of the Senate or the Chief Clerk of the Assembly as the case may be.

"Whenever a bill or resolution which shall have been passed in one house shall be amended in the other, it shall immediately be reprinted as amended by the house making such amendment or amendments. Such amendment or amendments shall be attached to the bill or resolution so amended, and endorsed 'adopted' and such amendment or amendments, if concurred in by the house in which such bill or resolution originated, shall be endorsed 'concurred in,' and such endorsement shall be signed by the Secretary of the Senate or the Chief Clerk of the Assembly as the case may be. However, in the cases of bills over thirty-two pages in length, amendments to the titles of bills, amendments to correct typographical errors, and other amendments which do not change the meaning, intent, or significance of a bill, the reprinting of the bill may be dispensed with on motion carried by a two-thirds majority of the majority present, but such amendments must be concurred in by the house in which such bill originated. If the reprinting is so dispensed with, the amendments may be inserted by hand in the buff copy of the printed bill, but the authenticity of each amendment shall be established by indorsement, such indorsement to consist of initials signed on the margin near each amendment by the Secretary of the Senate or the Chief Clerk of the Assembly as the case may be."

2. Amend Senate Standing Rule No. 4 so that it will read as follows:

"At least one day's notice shall be given of the introduction of a bill unless by consent of two-thirds of the Senate or the bill be presented by a committee in the discharge of its duty. Every bill shall receive three readings previous to its passage, unless, in case of emergency, two-thirds of the Senate shall deem it expedient to dispense with this rule. The President shall give notice at each whether it be first, second, or third reading. The first reading of the bill shall be for information, and if opposition be made to it, the question shall be, 'Shall this bill be rejected?' If no opposition be made, or if the question to reject be negatived, the bill shall then take the usual course. No bill shall be committed until once read, nor amended until twice read. The third reading of every bill shall be by sections."

3. Amend Senate Standing Rule No. 7 so that it will read as follows:

"All bills which have passed a second reading shall be placed on a general file, and shall be considered in the order in which they became entitled to a position on the file, unless otherwise especially ordered by the Senate. Engrossed bills shall be placed at the head of the file in the order in which they are reported engrossed (except general appropriation bills, which shall be at the head of the file). The file, with each bill in order, will be conspicuously posted in the Senate Chamber each day by the Secretary."

4. Amend Assembly Standing Rule No. 7 so that it will read as follows:

"Every bill shall be read by sections on three several days, unless, in case of emergency, two-thirds of the Assembly shall deem it expedient to dispense with this rule. The Speaker shall give notice at each reading of a bill whether it be the first, second, or third reading. No bill shall be committed until once read, nor amended until twice read. The first reading of a bill shall be for information, and if opposition be made to it, the question shall be, 'Shall the bill be rejected?' If no opposition be made, or if the question to reject be negatived, the bill shall then take the proper course."

5. Amend Assembly Standing Rule No. 85 so that it will read as follows:

"All bills shall be read the second time in the order in which they are reported by committees. Upon second reading, Assembly bills reported without amendments shall be engrossed and placed on the general file, and Senate bills reported without amendments shall be placed on the general file. Committee amendments reported with bills shall be considered upon their second reading and such amendments may be adopted by a majority vote of the members present. Assembly bills so amended shall be reprinted, engrossed, and placed on the general file, and Senate bills so amended shall be reprinted, reengrossed, and placed on the general file."

6. Amend Assembly Standing Rule No. 86 so that it will read as follows:

"Any member may move to amend a bill during its second or third reading and such motion to amend may be adopted by a majority vote of the members present. Bills so amended on second reading shall be treated the same as committee amendments. Any bill so amended upon the general file shall be reprinted and reengrossed. Unless otherwise

ordered by the Assembly, one thousand copies of all amended bills shall be printed."

7. Amend the Standing Rules of the Senate so as to incorporate the provisions of Assembly Standing Rules Nos. 85 and 86, as amended.

B. Amend Senate Standing Rule No. 2, sections 9 and 10, so that they will read as follows:

"9. Second Reading and Amending of Bills."

"10. Introduction, First Reading and Reference of Bills."

9. Amend Assembly Standing Rule No. 2, sections 10 and 11, so that they will read as follows:

"10. Introduction, First Reading and Reference of Bills."

"11. Second Reading and Amendment of Bills."

C. Enrolling of Bills

Under the provisions of Statutes of 1935, chapter 43, and Statutes of 1931, chapter 32, legislative bills, resolutions, and their histories are enrolled in typewriting in a specified manner upon specified paper. Carbon copies are made by the enrolling clerks, which are later used in printing the statutes. Now, as indicated in parts A and B, the system of printing bills and their amendments means that at the last printing, the bills are near their final form as they will appear in the statutes. With the addition of a minimum amount of equipment and help, the State Printing Office could put bills passed by both houses into that final form from day to day while the Legislature was in session, instead of weeks later, as is done under the present system.

What would be the benefits of such an accomplishment? (1) If bills were given their final typesetting immediately after their final passage, the enrolled bill could be printed. Most States deliver printed enrolled bills to the Governor, instead of typewritten enrolled bills as is done in Nevada. Such a bill is always in proper form, it is proof-read by experts, and takes a huge burden of work (proof-reading) from the employees in the Governor's office right at a time when they are overwhelmed with duties connected with the legislative session. Printed enrolled bills would bind into an ordinary sized book, instead of the large, expensive volume required at present. (2) The statutes could be printed within a short time after the Legislature adjourned. The printing of a daily bill history with index (as recommended in a subsequent section of this report) would solve the indexing problem, and the statutes would be available to the public within a short time after adjournment.

It must be kept in mind that the type must be partially reset sooner or later in order to print the statutes, and the only extra cost in doing it while the legislature is in session would result from the extra help necessary to do the job along with the other legislative printing. There is no denying that extra printing means extra cost, and the State Printing Office is now carrying a heavy load with minimum equipment and help. But if the principle of reprinting amended bills is carried out at all, the matter can be carried to its ultimate conclusion with only a little more time and expense. It must be remembered that a considerable sum is expended for typists to enroll the

bills under the present system, especially near the end of sessions. The more typing that is eliminated the more money is saved.

Mr. Jack McCarthy, State Printer, has suggested that the new system of reprinting amended bills, as outlined in Parts A and B, be inaugurated during the Forty-third Session of 1947, and after the system is stabilized and problems worked out, the printing of enrolled bills, as outlined in Part C, might be inaugurated during the Forty-fourth Session of 1949. There is no rush to print enrolled bills; the present system has functioned for a long time.

Recommendation

1. Amend Statutes of 1935, chapter 43, section 5, by striking out all of section 5, and substituting in lieu thereof the following:

"SEC. 5. The chairman of the enrolling committee shall transmit the bills or resolutions without delay, in the order of their receipt, to the state printer, taking his receipt therefor, which receipt shall be in duplicate, the original to be retained by the chairman and the duplicate by the state printer. Such receipt shall bear the date of delivery, and give the bill or resolution number. The state printer shall without delay enroll (print) the bills or resolutions in the order of their receipt by him, and they shall be printed in enrolled form, omitting symbols indicating amendments. So soon as printed, at least one enrolled copy, with proper blanks for the signatures of the officers whose duty it is to sign enrolled bills and resolutions, shall be printed on bond paper. The state printer shall deliver the enrolled copy of the bill or resolution, with the original buff copy thereof, to the chairman of the enrolling committee from whom he received the original buff copy. The chairman and the enrolling clerks shall carefully compare the enrolled copy with the original buff copy. If the enrolled copy is found to be correct, the enrolling committee shall present it to the proper officers for their signatures. When the officers sign their names thereon, as required by law, it is enrolled."

2. Amend Statutes of 1931, chapter 32, section 5B, by striking out all of section 5B, and substituting in lieu thereof the following:

"SEC. 5B. The complete history of every bill or resolution shall be included in the enrolled copy, and shall be printed on the pages just preceding the title of the bill or resolution. Proper blanks for the signatures of the officers, whose duty it is to sign enrolled bills and resolutions, shall be printed on the first outside page and the last outside page of the enrolled bill or resolution. The original buff copy may by resolution be used as the enrolled bill."

PRINTING OF THE JOURNALS

Article IV, section 14, of the Constitution of the State of Nevada provides that each house shall keep a Journal of its own proceedings, which shall be published. Nevada Compiled Laws of 1929 and Supplement, sections 7477, 7479, and 7482, provide for the printing, indexing, and binding of the Journals of the houses. Under the present system, the minute clerks of the houses write the minutes in longhand, these are delivered daily to Journal Clerks who type them in duplicate, and after being signed by the proper officers, the originals are bound in a

large and expensive volume which is the official Journal of the house. At the end of the session the official Journal and the duplicate are delivered to the Secretary of State. After compiling an index, the Secretary of State sends the duplicate and the index to the State Printer for printing, and finally the printed Journals are available for public use. The law allows a maximum of 160 days after the adjournment of each session for the finished Journals to be ready and available for distribution in the Secretary of State's office, and the time is none too long in order to do the job under the present system.

During the session, the minutes are not readily available to legislators and the public until they are typed, and then they are only available by contacting the Journal Clerks. The official minutes are only available during the daytime hours that the Journal Clerks are actually typing the Journal; the rest of the time, everyone is uncertain as to just what the houses are accomplishing. The general difficulty in examining the minutes makes that uncertainty a prolonged matter.

There has long been a demand for a daily Journal, published for each house. As a matter of fact, daily journals can be published without a single change in existing statutes. While sound policy demands that such a matter be properly covered by statute, there is nothing in the statutes at the present time that prevents the printing of daily Journals. They merely order that full copies of the Journals be printed after adjournment, which of course, still has to be done even though daily Journals are printed.

Now, if daily Journals were printed, the complete printed Journal would be ready for binding immediately after adjournment, and the Journals would be ready for distribution as soon as the indexing and binding were completed. Thus the printing of daily Journals would cost no more than the printing under the present method, except that it would add to the printing duties during sessions and would necessitate a certain amount of over-time work and extra help. What would be the extra cost?

Mr. Jack McCarthy, State Printer, in his communication of November 4, 1946, remarks as follows on the problem:

> I have estimated that the cost of printing daily Journals for the Senate and the Assembly would approximate $300 for the 60-day session. Price is higher on account of the present unsettled conditions making it practically impossible to secure extra labor when needed, and all of the labor costs of the Journals will have to be figured on an overtime basis. This figure includes only the extra work necessary for the daily Journals, as the printing of these will work in naturally with the printing of the entire session which will be bound in volumes as usual and will absorb the greater part of the entire cost.

The points in favor of a daily Journal are as follows: (1) Proceedings of the houses would be immediately and readily available to legislators and the public. (2) Daily Journals can be printed with little or no change in existing statutes. (3) The printing of daily Journals would enable the complete Journals to be bound and distributed

shortly after legislative adjournment. (4) Daily journals can be printed at a cost of approximately $300 per session. (5) The expense of one Journal Clerk, and of the large official journals can be eliminated.

Recommendation

1. Amend Nevada Compiled Laws of 1929, section 7482, by striking out all of section 7482, and substituting in lieu thereof the following:

"The superintendent of state printing shall print in book form separately a sufficient number of copies to supply the members and officers of both houses daily during the session with the journal of the previous day's proceedings of each house. The secretary of the senate and the chief clerk of the assembly shall determine the number of copies necessary for their respective houses. Such number of copies as is required by law shall be printed, indexed and bound in book form at the end of the session of the legislature, and the volumes shall be delivered to the secretary of state. The secretary of the senate and the chief clerk of the assembly shall direct the compilation of the indexes, and shall deliver the completed journal indexes to the superintendent of state printing. Such bound volumes shall constitute the journals of the senate and assembly. One copy of the daily journal of each house, upon its approval by the house, shall be authenticated as so approved by the presiding officer, and secretary or chief clerk as the case may be. Upon final adjournment of the legislature, the authenticated copy of the daily journal of each house for the entire session shall be properly bound in separate volumes and deposited in the office of the secretary of state as the official journals of both houses of the legislature."

RULES OF THE HOUSES—GENERAL FUNCTIONS

The following discussion will be concerned only slightly with constitutional and statutory matters, and will be devoted primarily to matters concerning legislative activities and procedure that are governed by the rules of the houses.

PRINTING OF A DAILY HISTORY AND FILE

The manner in which each house keeps a record of the history (steps in the process of enacting bills into law) of bills under consideration is at the discretion of such house. There are no statutes or standing rules on the matter. Under the present system, each house uses two large and expensive books, one book for Assembly bills and one for Senate bills. A history clerk is employed to take care of each book, and as the bills pass through the process of enactment, each step is indicated by a stamp on the page reserved for the particular bill. When a legislator wishes to learn just where a bill is and what steps have been taken to enact it into law, he must search through the large red books until he finds the bill in question and then trace down its history. The method is so cumbersome that during the Forty-first and Forty-second Sessions the Assembly employed an additional history clerk to construct and maintain a single chart which would quickly indicate the history of a bill.

The method is cumbersome, antiquated, and generally unsatisfactory.

It is costly as it requires the employment of five history clerks and four large and expensive books.

The problem can be solved with practically no increase in cost by printing a daily accumulative history of the bills, one for each house. These small pamphlets would be available for the use of the legislators and the general public. They would contain various information that is constantly necessary to the busy legislator, such as the order of business, names and addresses of members, standing committees, and the daily general file. The daily histories covering the last day of the session would become the final histories, and would be bound and deposited in the office of the Secretary of State.

Mr. Jack McCarthy, State Printer, estimates that a daily history and file would cost in the neighborhood of $3 per new printed page. Most of the type would be used over daily; new type would be set only to indicate the new steps in the history.

Since only one history clerk in each house would be necessary in order to keep the histories up to date, the cost of three employees would be saved. Also, it would be unnecessary to purchase the four large history books which, like the large journal books, cost approximately $60 apiece. It seems reasonable to state that the saving made would pay the printing cost, without regard to the many advantages of a printed daily history.

This innovation can be inaugurated on the initiative of the standing committees on printing of the houses under Joint Rule No. 6, but there should be a joint standing rule, adopted by concurrent resolution, covering the matter.

Recommendation

1. Amend the Joint Standing Rules by adding a new rule, to be known as Joint Rule No. 11, which shall read as follows:

"Each house shall cause to be printed once every legislative day, during the session, a complete history of all bills, joint, concurrent, and house resolutions, originating in or acted upon by the respective houses. Such history shall show the action taken upon each measure up to and including the legislative day preceding its issuance. A daily file of bills ready for consideration shall be printed each legislative day for each house, along with the daily history. The Secretary of the Senate and the Chief Clerk of the Assembly shall determine the form and the number of copies for their respective houses.

"Upon the final adjournment of the Legislature, one of the final copies of the daily history of bills for each house shall be properly bound in separate volumes and deposited in the office of the Secretary of State as the official histories of bills of both houses of the Legislature."

LOCAL BILLS—COUNTY AND MUNICIPAL MEASURES

During the Forty-second Session of the Legislature (1945), there were 241 bills introduced in the Assembly and 165 bills introduced in the Senate. Of the 241 Assembly bills, 35, or approximately one-seventh of the total, were county and municipal measures of local significance and interest only. Of the 165 Senate bills, 28, or approximately one-sixth of the total, were local measures. There were 1,685 printed pages of bills for both houses during the session with a total

printing cost of $3,321. Of these totals, 301 pages were local measures, with a cost of approximately $592.97. In other words, if the problems involved in the local measures could have been solved in a satisfactory manner outside of the legislative halls, $592.97 and much time and work would have been saved for the State.

When a bill of local significance and interest only is introduced by a legislator, it is invariably enacted into law without discussion, opposition, or interest on the part of the other legislators. It is assumed that the legislator that introduced the bill is conversant with the affairs in his county and is acting with the consent and support of his constituents.

It would seem that time and money could be saved if such measures were taken out of the legislative field and placed under the jurisdiction of the County Commissioners. Legislators and County Commissioners are all elected by the people, but they function on different levels. Legislators are concerned with matters of State-wide significance; they meet only once every two years for a period of two months and, except for Ormsby County, they meet outside of their home counties. County Commissioners are concerned with matters of local significance only; they may meet whenever there is a need, and they meet right at home where the people they represent may attend and make their views known. If County Commissioners had the power to enact local bills into law, time would be saved, there would be better coordination between the people and their elected representatives, and the general efficiency of our governmental system would be improved. Under our present system, the lack of cooperation between Legislators and County Commissioners, the tendency to "pass the buck," and the generally loose relationship existing between the people and the two groups of elected representatives make for inefficiency as far as local legislation is concerned. Removal of consideration of local measures from the legislative field would remove one of the groups, and tighten up the system.

However, there must be adequate provision made to insure that County Commissioners do not overstep the bounds of their authority, and encroach upon the field properly reserved for the Legislature. For instance, who is to determine whether a measure is of local significance only? What about those cases where a measure has dual significance? The simplest and most effective way of meeting this problem is to specify exactly in the Constitution or the Enabling Act just what classes of measures may be considered by County Commissioners. An examination of the sixty-three local bills introduced at the Forty-second Session (1945) shows that approximately three-fourths of them were concerned with raises in the salaries of county officials or the transfer of money from one county fund to another. The Enabling Act could specify those two matters, as well as such matters as zoning, bond issues, etc. The sense and discretion of the Legislature can solve the problem, but there must also be conformity with the requirements of the Constitution.

Article IV, sections 20 and 32, of the Constitution of the State of Nevada determine the power of the Legislature over local matters and

officers. It may be necessary to amend those sections of the Constitution if the Legislature is to delegate certain powers to County Commissioners. Legislative study and consideration of the problem should be undertaken, with the view of increasing the efficiency of our governmental system.

However, certain procedural steps might be taken that would prevent local measures from cluttering the legislative calendar near the end of the session when there is a "legislative jam." A previous section of this report entitled "Bifurcated Sessions" explained in detail the effects of a split session where bills may be introduced only during the first half of such session. Such a system would solve the problem for all bills, local and general.

Under our present system, standing rules might be adopted in the houses that would require local measures to be introduced during the first thirty days. Simple house resolutions adopted by two-thirds majority would amend the Standing Rules. The objection might be raised that the adoption of such a standing rule at the beginning of the Forty-third Session (1947) might work a hardship upon the counties and municipalities of the State because they would not have had sufficient warning and time to draw up their bills. But the answer to that is that the rules may be temporarily suspended by a two-thirds majority of a house, and such procedure would allow a local bill to be introduced after the first thirty days if necessary. As far as future sessions are concerned, such suspension might be a weakness, because in actual practice the houses would rarely fail to suspend the rule if some member desired to introduce a local bill during the last thirty days of the session. To make the proposition binding, it must be enacted into law.

Recommendation

1. Amend the Standing Rules of the houses by the addition of a new rule that will read as follows:

"County and municipal bills, of local significance and interest only, shall be introduced in the Senate (or Assembly) during the first thirty days of the legislative session. If the question is raised as to whether a bill is of local or general significance, a majority of the members present shall decide the question."

2. Enact into law a bill containing provisions identical to those given in the above standing rule, such law to take effect after the final adjournment of the Legislature enacting the law.

3. Study and consider the possibility of delegating certain powers of the Legislature to County Commissioners; generally, the power to enact into law specified measures of local significance and interest only.

EMPLOYMENT OF ATTACHES

A previous section of this report entitled "Salaries of Officers and Attachés" discussed in detail the slow but steady rise in legislative costs, with special emphasis upon the rise in legislative employee costs. The table on legislative costs gives a graphic picture of the situation. There has been no increase in employee salaries since the Thirty-eighth

Session of 1937, but the total amount paid out in employee salaries in both houses has been steadily increasing, session after session, since that time.. There is only one answer: A larger number of attachés are being employed every session. Patronage is on the increase; more and more people wish to get their fingers in the pork barrel.

The records in the Controller's office show the following increases in the number of attachés employed by the Senate and Assembly:

Session	*Year*	*Total Senate employees*	*Total Assembly employees*
38th	1937	25	52
39th	1939	29	45
40th	1941	30	46
41st	1943	35	51
42d	1945	35	63

The previous section of this report, entitled "Salaries of Officers and Attachés," comments as follows:

"Now if the recommendations of this report are carried out, with a more efficient set-up the Assembly should be able to operate with one-third to one-half of the employees of the Forty-second Session, and the Senate with two-thirds of the number it employed at the same session * * * the Assembly can operate satisfactorily with 20 to 25 employees * * * and the Senate with 17 to 19 employees * * *. The reader will note that this plan involves not only a more efficient legislative organization but a reduction in the number of legislative employees. This latter item can be accomplished by a simple expediency * * *."

The Legislature has long been an instrument whereby occasional constituents of the various legislators have been able to land on the State pay roll for two months, and do nonessential work or no work at all for that period. For example, the Assembly has long hired a guard for the gallery. No one has ever been able to recall when there was a need for a guard in the gallery. There are two Sergeants-at-Arms elected to preserve order in the Assembly. During the Forty-second Session the position of assistant guard in the gallery was created in order to employ a constituent.

The legislative mailing room has long been another sore spot. The function of the mailing room is to mail copies of bills daily to constituents who desire them. The practice in the past has been to stamp, address, and fill the envelopes by hand; and if a job could not be found elsewhere for an untrained and inexperienced individual, he was relegated to the mailing room whether he was needed there or not. Some mailing room employees have been known to appear just once a week in time to get their salary checks. The Forty-second Session employed 20 to 25 attachés in the mailing room; the majority from the Assembly. With an addressograph in reasonable working order, 3 to 5 employees can take care of the mailing for both houses of the Legislature, which approximates 750 envelopes per day.

This report has recommended more efficient methods of bill drafting, of compiling the Journals, of compiling the bill histories, and of conducting the mail room, but these things will be meaningless if the Legislature continues to hire employees when there is no need. The Legislatures and legislative experts of all the States in the Union agree

that patronage cannot be and should not be completely eliminated, but it should be kept within reasonable bounds. There will always be pressure brought to bear upon the legislators and the legislative officers, especially by those individuals living in the areas near the capitol. It is this pressure that inevitably brings about the hiring of excess employees, and the resulting waste of the taxpayers' money. How can this pressure be dissipated and scattered without destroying a long-established system of patronage? What is this "simple expediency" that will bring about a reduction in the number of legislative employees?

The attachés of each house should be employed on the recommendation of a five- or seven-man committee, after consultation with the Secretary or Chief Clerk as the case may be. This method has proved successful in a huge majority of the States, and it should bring about a distinct improvement in the Nevada Legislature. A new committee could be created for the purpose, or the functions of the Committee on Rules expanded, for instance. With good conservative men from both parties on the committee, men truly cognizant of the welfare of the people, employee costs should be reduced to a minimum.

Here are the advantages of the method: (1) It takes the pressure from the Secretary (or Chief Clerk) and divides it between the members of a committee, the Speaker, the Chief Clerk, etc. Strength lies in numbers, and this is one case where "buck passing" is an advantage. If an employee is capable and needed, the committee will recommend his employment for the good of the house. But if he is not needed, it will be difficult to put the pressure on any one individual, because the committee—a group of members—decides the matter. Pressure is divided and dissipated. (2) The legislator is protected in his promises to his constituents. If a constituent is not employed, it is not his responsibility, but the committee's. (3) The patronage system is still present, pressures can be exerted on everyone concerned, politicians can still maneuver, and the committee can recommend the appointment of as many employees as it wishes. (4) The tendency will be to hire only needed, capable employees, with a consequent saving in time and money to the people of the State of Nevada.

Recommendation

1. Amend Senate Standing Rule No. 28, Committee No. 18, so that it will read as follows:

"18. Rules and Legislative Functions, five members."

2. Amend the Standing Rules of the Senate by the addition of a new rule that will read as follows:

"The Committee on Rules and Legislative Functions shall recommend by resolution the appointment of all attachés and employees of the Senate not otherwise provided for by law. It shall have authority to suspend any such attachés or employees for incompetency or dereliction of duty, pending final action by the Senate."

3. Amend Assembly Standing Rule No. 69, Committee No. 33, so that it will read as follows:

"33. Rules and Legislative Functions, seven members."

4. Amend the Standing Rules of the Assembly by the addition of a

new rule, to be known as Assembly Standing Rule No. 80d, that will read as follows:

"The Committee on Rules and Legislative Functions shall recommend by resolution the appointment of all attachés and employees of the Assembly not otherwise provided for by law. It shall have authority to suspend any such attaché or employee for incompetency or dereliction of duty, pending final action by the Assembly."

CONFERENCE COMMITTEES

Under the provisions of Joint Standing Rule No. 1, if the houses disagree upon amendments to a bill, the matter is referred to a simple Conference Committee, at which an attempt is merely made to persuade one or the other house to recede from its stand. If the committee cannot agree, or either house refuses to abide by the Conference Committee report, the houses must appoint a Free Conference Committee, which may recommend recessions, new amendments, or new bills. If the Free Conference Committee cannot agree, other Free Conference Committees may be appointed. It is very rare for one house or the other to recede from its stand as a result of agreement of the simple Conference Committee. Why not save time and one step by giving the first Conference Committee the power of a Free Conference Committee? More and more Legislatures are abolishing the simple Conference Committee and giving all conference committees the power of free conference.

Recommendation

1. Amend Joint Standing Rule No. 1, so that it will read as follows:

"In every case of an amendment of a bill, or joint, or concurrent resolution, agreed to in one house, dissented from in the other, and not receded from by the one making the same, such house shall appoint a committee to confer with a like committee to be appointed by the other; and the committee so appointed shall meet at a convenient hour to be agreed upon by their respective chairmen, and shall confer upon the differences between the two houses as indicated by the amendments made in one and rejected in the other, and report as early as convenient the result of their conference to their respective houses. The whole subject matter embraced in the bill or resolution shall be considered by the committee, and it may recommend recession by either house, new amendments, new bills, or resolutions, or other changes as it sees fit. New bills or resolutions so reported shall be treated as amendments, unless such bills or resolutions are comprised entirely of original matter, in which case they shall receive the treatment required in the respective houses for original bills, or resolutions, as the case may be.

"The report of a Conference Committee may be adopted by acclamation, and such action may be considered equivalent to the adoption of amendments embodied therein. But such report shall not itself be subject to amendment, and if either house refuse to adopt such report, the conferees may be discharged and other conferees appointed; provided, however, that no more than three different conference committees shall be appointed on any one bill. No member who has served on

a Conference Committee shall be appointed a member of another Conference Committee on the same bill."

REGULATIONS FOR LOBBYISTS

Recommendation

1. Amend the Standing Rule of the Senate and the Assembly by adding a new rule that will read as follows:

"All persons appearing, or being, or desiring to appear, or be, at or in the Senate (Assembly) Chamber, or at or in any committee room of the Senate (Assembly) for the purpose of advocating the adoption, or defeat of any bill, measure or resolution, introduced in, pending before, or being considered by the Senate (Assembly), or by any committee thereof, or for the purpose of soliciting the vote of any member of the Senate (Assembly) upon any such bill, measure, or resolution, or upon any anticipated or proposed bill, measure, or resolution, shall register with the Sergeant-at-Arms his name and address, together with a statement of the person or persons, corporation or corporations, or interest represented by or intended to be represented by him, and shall file with the Sergeant-at-Arms his written authority to represent such person, corporation, or interest, and thereupon the Sergeant-at-Arms shall issue to such person a certificate that he has so registered in conformity with this rule, which certificate shall be exhibited to the chairman of a committee upon request. A complete record of all persons so registered, together with their respective addresses, and the persons, corporations, or interest represented by them, shall be kept and preserved by the Sergeant-at-Arms, and shall be open at all times to public inspection.

"No person shall appear at or enter the Senate (Assembly) Chamber, or any committee room of the Senate (Assembly), for the purpose of advocating the adoption or defeat of any bill, measure, or resolution without first having registered and secured the certificate as herein provided.

"This rule shall not apply to members of either house of the Legislature, officers of the State of Nevada or other public agencies, or citizens of the State of Nevada appearing in their own interest or behalf who are not representing any group, organization, or corporation.

"The President (Speaker) and the President pro tempore (Speaker pro tempore) are charged with the enforcement of this rule, and this rule cannot be suspended except by a two-thirds vote of the entire Senate (Assembly)."

REPORTS OF COMMITTEES

Recommendation

1. Amend Assembly Standing Rule No. 82 so that it will read as follows:

"All bills, resolutions, or other matter referred to any committee shall be by such committee reported back to the house, together with the action of the committee thereon, as soon as practicable after such reference."

MANUAL OF LEGISLATIVE PROCEDURE

Recommendation

1. Amend Senate Standing Rule No. 55, and Assembly Standing Rule No. 68, so that they will read as follows:

"The rules of parliamentary practice contained in Mason's Manual of Legislative Procedure shall govern the Senate (Assembly), and in all cases in which they are applicable, and in which they are not inconsistent with the Standing Rules and Orders of the Senate (Assembly), and the Joint Rules of the Senate and Assembly."

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