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**REPORT TO THE SUBCOMMITTEE ON
INTERGOVERNMENTAL RELATIONS
COMMITTEE ON
GOVERNMENT OPERATIONS
UNITED STATES SENATE**

**Case Studies Of Revenue Sharing
In 26 Local Governments**

ENCLOSURE H

Wayne County, Michigan

**BY THE COMPTROLLER GENERAL
OF THE UNITED STATES**

GGD-75-77-H

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ABBREVIATIONS

GAO	General Accounting Office
ORS	Office of Revenue Sharing

SUMMARY

At the request of the Chairman, Subcommittee on Intergovernmental Relations, Senate Committee on Government Operations, GAO conducted case studies on general revenue sharing at 26 selected local governments throughout the country, including Wayne County, Michigan. D646

For the period January 1, 1972, through June 30, 1974, Wayne County was allocated a total of \$31,513,810 in revenue sharing funds, or a per capita amount of \$11.80. Of the amount allocated, \$28,173,022 was received by June 30, 1974, and \$3,340,788 was received in July 1974. The revenue sharing funds allocated to Wayne County were equivalent to about 16.3 percent of its own tax collections.

The Chairman's letter listed seven areas on which the Subcommittee wanted detailed information. Following is a brief description of the selected information GAO obtained on each area during its review of Wayne County.

1. The specific operating and capital programs funded in part or in whole by general revenue sharing in each jurisdiction. Wayne County had expended \$28,181,522 through June 30, 1974, in the following designated functional areas.

Public safety	\$ 6,903,389
Environmental protection	300,000
Health	12,427,300
Recreation	808,370
Libraries	25,000
Social services	<u>7,717,463</u>
Total	<u>\$28,181,522</u>

The county's accounting records showed that, within the use designations, all the funds were expended for operations and maintenance costs.

2. The fiscal condition of each jurisdiction, including its surplus or debt status. Normal operating costs are paid from the county's general fund. County officials said revenue sharing completely turned around the county's financial condition. Before revenue sharing, the county's yearend surplus declined until a deficit existed in fiscal year 1971. Since revenue sharing, the general fund surplus has been increasing as follows:

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Fiscal year				
<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>

(000 omitted)

\$3,979	\$2,905	\$-1,829	\$4,442	\$5,593
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The county has no outstanding bonds to pay operating expenses or capital improvements for functions financed by the general fund. However, the county pledges its primary and secondary faith and credit on indebtedness incurred by its self-supporting operations and other governmental units within the county. This indebtedness has increased gradually from \$200.2 million in fiscal year 1969 to \$291.3 million at the end of fiscal year 1973.

3. The impact of revenue sharing on local tax rates and any changes in local tax laws, and an analysis of local tax rates vis-a-vis per capita income. Taxes on real and personal property are the major taxes levied by the county. Tax levies are based on the State-equalized value of the property, which is 50 percent of the market value. The county-operating tax rates, expressed in mills, have remained the same over the last 5 years, while assessed property values have increased. Thus, tax receipts have increased as follows:

Fiscal year				
<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>

(000 omitted)

\$70,134	\$75,124	\$79,958	\$86,021	\$89,138
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The State constitution limits the county property tax rate to 15 mills but authorizes the limit to be increased 3 mills if approved by referendum. The voters have approved an increase of 1 mill.

The percentage of a family's income that is paid to Wayne County, other local governments--including the school district--and to the State government increases as family income increases. The tax burden for a family of four increased from 11.1 percent of family income to 11.5 percent and 11.9 percent as family income increased from \$7,500 to \$12,500 and \$17,500, respectively.

4. The percentage of the total local budget represented by general revenue sharing. About 5.1 percent of Wayne County's 1972 budget and 5.6 percent of its 1973 budget consisted of revenue sharing funds.

5. The impact of Federal cutbacks in three or four specific categorical programs and the degree, if any, that revenue sharing has been used to replace those cutbacks. There were no significant decreases in total Federal categorical aid to the county during the past 3 years. There were some decreases in individual programs, but these were usually offset by increases in other Federal aid programs administered by the same Federal department or agency. In fiscal year 1971, prior to revenue sharing, the county received \$5.5 million in Federal categorical aid. In fiscal years 1972 and 1973, the county received \$9.8 and \$9.5 million, respectively, in Federal aid in addition to revenue sharing funds. In the first 11 months of fiscal year 1974, the county received \$11.1 million in Federal aid, more than double the amount received in fiscal year 1971.

6. The record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law. A total of 36 complaints of employment discrimination against Wayne County had been filed with the Michigan Department of Civil Rights since January 1972. None of these complaints related to the use of revenue sharing funds. As of November 1974, 14 of the 36 cases were administratively closed out. In most cases, the charges could not be substantiated.

According to 1970 census data, females comprised 37 percent of the county civilian labor force, or 393,254, while 285,935, or 27 percent, are black or Spanish surnamed. As of June 30, 1974, the county employed 6,423 full-time personnel, including 2,498, or 39 percent, females and 1,995, or 31 percent, minorities.

The Davis-Bacon provision did not apply because the county did not fund any capital projects with revenue sharing funds. Regarding the prevailing wage provision of the law, the county complied since its civil service system sets the wage rates for each classification of employees.

7. Public participation in the local budgetary process, and the impact of revenue sharing on that process. A public hearing on the budget is held annually before final approval of the budget. The latest hearing was not attended by any individuals or public interest groups.

CHAPTER 1

INTRODUCTION

The State and Local Fiscal Assistance Act of 1972 (Public Law 92-512), commonly known as the Revenue Sharing Act provides for distributing about \$30.2 billion to State and local governments for a 5-year program period beginning January 1, 1972. The funds provided under the act are a new and different kind of aid because the State and local governments are given wide discretion in deciding how to use the funds. Other Federal aid to State and local governments, although substantial, has been primarily categorical aid which generally must be used for defined purposes. The Congress concluded that aid made available under the act should give recipient governments sufficient flexibility to use the funds for their most vital needs.

On July 8, 1974, the Chairman, Subcommittee on Intergovernmental Relations, Senate Committee on Government Operations, requested us to conduct case studies on general revenue sharing at 26 selected local governments throughout the country. The request was part of the Subcommittee's continuing evaluation of the impact of general revenue sharing on State and local governments. The Chairman requested information on

- the specific operating and capital programs funded by general revenue sharing in each jurisdiction;
- the fiscal condition of each jurisdiction;
- the impact of revenue sharing on local tax rates and tax laws, including an analysis of tax burden on residents of each jurisdiction;
- the percentage of the total budget of each jurisdiction represented by general revenue sharing;
- the impact of Federal cutbacks in several categorical programs and the degree, if any, that revenue sharing has been used to replace those cutbacks;
- the record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law; and
- public participation in the local budgetary process and the impact of revenue sharing on that process.

Wayne County, Michigan is one of the 26 selected local governments, which include large, medium, and small municipalities and counties as well as a midwestern township.

BACKGROUND INFORMATION ON
WAYNE COUNTY

Located in southeastern Michigan, Wayne County has a population of 2,670,368, according to the 1970 census. Within the county, there are 33 incorporated cities, 11 townships, and 1 incorporated village. Detroit is the county's largest city, with a population of 1,511,482.

Since its economy is dominated by the four major automobile producers, the county is highly subject to cyclical economic pressures.

The county civilian labor force comprises 38.3 percent white collar and 61.7 percent blue collar workers. Over 15 percent of the labor force is directly employed in the manufacture of transportation equipment; another 21 percent is engaged in other manufacturing. Trade and commerce employs 42 percent of the labor force, the professions 17 percent, and public administration 5 percent.

Following is an analysis of family income in Wayne County in 1970.

<u>Income range</u>	<u>Percent</u>
Less than \$3,000	15
\$3,000 to \$5,999	15
\$6,000 to \$7,999	15
\$8,000 to \$9,999	19
\$10,000 to \$14,999	25
\$15,000 and up	<u>11</u>
Total	<u>100</u>

The 1970 census showed that, of the 870,157 housing units in the county, 560,155 are single family homes and 68.6 percent are either owned or being bought by county residents.

Wayne County does not have a chief executive. The county's chief policy-making and administration body is an elected 27-member board of commissioners. A number of county departments heads are elected: the prosecuting attorney, sheriff, register of deeds, clerk, treasurer, drain commissioner, and the three-member board of auditors. In addition, there are numerous appointed boards and commissions with a wide variety

of functions. In the absence of a chief executive, the board of auditors provides centralized financial control and other centralized services, such as purchasing and data processing.

Some primary functions performed by the county include keeping public records and administration of justice, health care, welfare, and public works. A brief description of these functions follows.

Keeping public records

The two primary county officials performing this function are the county clerk and the register of deeds. The county clerk records births and deaths for the outcounty area (the Detroit board of health keeps these records for its residents). He issues marriage licenses and records marriages, divorces, licenses to practice certain professions, military discharges, partnership agreements, assumed names, and articles of incorporation. He also supervises all general and primary elections for national, State, and county offices and is responsible for court records and funds.

The register of deeds records titles to property such as deeds, mortgages, and security agreements and supervises an index-abstract office which makes available records of property transactions.

Administration of justice

This is the responsibility of the prosecuting attorney, the sheriff, and the courts. The prosecuting attorney is the county's chief law enforcement officer. He represents the State or county in any courts within the county, prosecuting or defending in all civil and criminal cases. He also represents the public in appeals to the Michigan supreme court.

The sheriff is the county peace officer. While most communities in the county undertake their own law enforcement activities, the sheriff furnishes general police protection in certain unincorporated areas. He is also in charge of the Wayne County jail, where persons who have been detained and are awaiting trial are held until the disposition of their cases.

The Wayne County court system is composed of multiple courts serving the county and its residents. The circuit court is the court of general jurisdiction, judging both civil and criminal actions. Matters relating to juvenile delinquency and dependents are the responsibility of the probate court. The costs of the criminal court for Detroit are shared

by the county and the city. The county pays the entire cost of the common pleas court, the civil court for both the county and the city.

Also, within the county are district courts created by the State, effective January 1, 1969. These courts have exclusive jurisdiction in civil cases not exceeding \$10,000 in damages. Each district court also has jurisdiction over misdemeanors occurring within its boundaries. More serious criminal cases are the responsibility of the circuit court or Detroit's criminal court. The cost of the district courts is paid primarily by the State.

Health care

County health care is handled by the department of health and the Wayne County General Hospital. The health department initiates, coordinates, and directs measures for solving public health problems. Its many and varied functions include providing

- enforcement of Federal, State, and local health laws;
- control of communicable diseases;
- delivery of health services to schools;
- inspection of nursing homes and homes for the aged;
- surveillance of sanitation in schools, mobile home parks, day care centers, and food-handling establishments;
- providing sanitation of housing, water supply and the refuse disposal system;
- prevention, elimination, and minimization of environmental conditions and hazards affecting health; and
- coordination, education, inspection, and planning in the areas of food, water, air, land use, waste, and shelter.

The Wayne County General Hospital includes a county-operated 477-bed acute care hospital, an outpatient department and emergency room, a 360-bed extended care facility, and a 2,250-bed psychiatric hospital.

Welfare services

Welfare needs of the county are provided through the Wayne County department of social services. This department, basically a division of State government, administers such public assistance programs as aid to families with dependent children, general assistance, medical assistance, employment training, and other family and children services. The cost of these programs is shared among Federal, State, and county governments.

Public works

The Wayne County road commission is responsible for the county road system and State trucklines in the county, the Detroit Metropolitan Wayne County Airport, and the sewage collection and disposal services. By agreement, the metropolitan water supply system for the county is the responsibility of Detroit, which sells water to nearby suburbs.

The county's educational needs are provided by 36 independent school districts that are financed by property taxes. The county, however, provides special educational programs (through the county intermediate school district) upon request of the local school districts.

REVENUE SHARING ALLOCATION

Revenue sharing funds are allocated according to a formula in the Revenue Sharing Act. The amount available for distribution within a State is divided into two portions--one-third for the State government and two-thirds for all eligible local governments within the State.

The local government share is allocated first to the State's county areas (these are geographic areas, not county governments) using a formula which takes into account each county area's population, general tax effort, and relative income. Each individual county area amount is then allocated to the local governments within the county area.

The act places constraints on allocations to local governments. The per capita amount allocated to any county area or local government unit (other than a county government) cannot be less than 20 percent, nor more than 145 percent, of the per capita amount available for distribution to local governments throughout the State. The act also limits the allocation of each unit of local government (including county governments) to not more than 50 percent of the sum of the government's adjusted taxes and intergovernmental transfer.

Finally, a government cannot receive funds unless its allocation is at least \$200 a year.

To satisfy the minimum and maximum constraints, the Office of Revenue Sharing (ORS) uses funds made available when local governments exceed the 145 percent maximum to raise the allocations of the State's localities that are below the 20 percent minimum. To the extent these two amounts (amount above 145 percent and amount needed to bring all governments up to 20 percent) are not equal, the amounts allocated to the State's remaining unconstrained governments (including county governments) are proportionally increased or decreased.

Wayne County was not constrained at the 50 percent level in any of the first four entitlement periods (Jan. 1, 1972, through June 30, 1974), but constraints applied to other governments in the State resulted in a reduction of Wayne County's allocation. Our calculations showed that, if the allocation formula were applied in Michigan without all the act's constraints, Wayne County's allocation for the period January 1, 1972 through June 30, 1974, would have been \$33,047,891. However, because these constraints were applied, Wayne County was allocated \$31,775,180. Initial allocations and payments to Wayne County for the same period were \$31,513,810, including \$3,340,788 received in July 1974. The payment for the next entitlement period will be increased by \$261,370, the difference between initial and final allocations.

The following schedule compares revenue sharing per capita and revenue sharing as a percentage of adjusted taxes for Wayne County with Ontonagon and Oakland Counties, which received the highest and lowest per capita amounts, respectively, of Michigan's 83 counties. Oakland County's population of 907,871 is closest to Wayne County's 2,670,368.

County	Revenue sharing funds received for the period January 1, 1972, through June 30, 1974		
	Received (note a)	Per capita share	As a percent of taxes (note b)
Wayne	\$31,513,810	\$11.80	16.3
Ontonagon	495,264	46.95	29.1
Oakland	6,149,031	6.77	10.8

a/Includes payment received in July 1974 for quarter ended June 30, 1974.

b/Fiscal year 1971 and 1972 taxes, as defined by the Bureau of the Census, were used and adjusted to correspond to the 2-1/2-year period covered by the revenue sharing payments.

The total revenue sharing received by the 83 county governments in the State of Michigan for the same period was \$117,077,987, or \$13.18 per capita.

CHAPTER 2

BUDGETING AND PUBLIC PARTICIPATION

IN THE BUDGETARY PROCESS

The Wayne County accounting system has 15 different funds, which can be classified into six general categories: general, special revenue, special assessment, trust and agency, enterprise, and capital project. Following is a description of the specific nature and use of each fund category.

1. The general fund finances most of the county's operations, such as general government; judicial and legal; law enforcement; health and welfare; public works; and cultural, educational, and recreational activities. Revenue sources are property taxes, fees, revenue sharing, and Federal and State grants and reimbursements.

2. Special revenue funds account for revenues received from specific taxes or other special sources earmarked for a particular activity. Wayne County currently has three special revenue funds.

--The child care fund accounts for moneys received by the county to provide for foster care of children under the jurisdiction of the probate court. Revenue sources are general fund appropriations, State grants, and reimbursements for services rendered.

--The Detroit-Wayne County community mental health services fund accounts for moneys received and expended specifically for mental health purposes. Revenue sources are service fees and State and Federal grants.

--The county road fund accounts for the operation of the county road commission. Revenue sources are State distribution of gas and weight taxes and reimbursements for work performed on State and local roads.

3. Special assessment funds finance permanent improvements, such as street construction or the provision of a service which is to be paid wholly or in part from assessments made against the benefited properties. Wayne County has a special assessment drain fund, which accounts for moneys used to construct and maintain county drains. Its revenue sources are special assessments against property owners benefited and reimbursements for services.

4. Trust and agency funds account for money and property held by the county as trustee, custodian, or agent for individuals, governmental entities, or nonpublic organizations. Included in these funds are:

- A fund entitled "trust and agency funds," which accounts for moneys held by the county for use at a later date or for transfer to another fund. Revenue sharing moneys are initially deposited in this fund.
- The undistributed tax refund fund, which is a holding account through which all collected taxes must flow. Both current and delinquent taxes are accounted for in this fund.
- The employees' retirement system fund, which accounts for moneys held in trust by the county to finance the operation of an employees' retirement system. Moneys are received from employees and employer contributions and earnings on investments.
- Bailiffs' retirement fund, which accounts for contributions from bailiffs held in trust and earnings on investments. This fund is part of the employees' retirement system in the county.

5. The capital projects fund accounts for all resources and for the acquisition of capital facilities, except those financed by special assessment and/or enterprise funds. The capital improvement fund, used in Wayne County, accounts for all resources needed for constructing capital facilities. This fund has not been used during the past 5 years. Capital improvements that are minor are included in the general fund.

6. Enterprise funds account for the financing of self-supporting activities which render services on a user-charge basis to the general public.

Wayne County has four sewerage and sewage disposal system funds, which account for the operation of a sewer and/or disposal system. Fund moneys are received from general fund transfers, revenue bonds, grants from other units and service charges.

The Detroit Metropolitan Wayne County Airport fund accounts for revenues received and expenditures made for operating airport. Revenue sources are the sale of revenue bonds, service fees, and other operating revenues.

RELATIONSHIP OF REVENUE
SHARING TO TOTAL BUDGET

At the time the budget is prepared, the county estimates the amount of revenue sharing moneys it will receive during the next fiscal year. Revenue sharing receipts are treated as ordinary revenues, just like the receipts from property taxes. As a result, the estimated receipts from revenue sharing are not specifically allocated to a functional area or activity at the time the budget is approved by the board of commissioners.

The initial revenue sharing payments were not anticipated at the time the fiscal year 1972 budget was prepared. In a revised budget for that year, the county included \$15,000,000 as a budget estimate of revenue sharing funds to be received. The same amount was originally estimated in the 1973 fiscal year budget, but subsequently revised to \$13,364,337, the total of the revenue sharing payments received in April, July, and October 1973 and January 1974.

Revenue sharing moneys received by the county were used to finance activities under the general fund. For the last 3 fiscal years (Dec. 1, 1971, through Nov. 30, 1974), revenue sharing represented about 5 percent of the county's general fund budget.

The following table shows the relationship of revenue sharing funds to the county's general fund budgets for fiscal years 1972 and 1973.

Wayne County	Revised budgets for fiscal years ended November 30		
	<u>1971</u>	<u>1972</u>	<u>1973</u>
General fund	<u>\$198,677,157</u>	<u>\$226,969,770</u>	<u>\$237,885,569</u>
School districts (note a)	-	-	-
Revenue sharing payments received	-	<u>b/\$ 11,467,900</u>	\$ 13,364,337
Revenue sharing funds budgeted	-	\$ 11,467,900	<u>c/\$ 13,364,337</u>
Cumulative revenues sharing payments received but not budgeted	-	-	-
Percentage of county budget represented by revenue sharing	-	5.1	5.6

a/It was not feasible to obtain the budgets for the 36 independent school districts in Wayne County.

b/Although the first two payments, totaling \$11,467,900, were received after the end of the 1972 fiscal year, the county considered these payments to be applicable to expenses incurred during 1972 and recorded them as revenue for that year.

c/Although \$3,340,785 of this amount was actually received in January 1974, the county considered this payment to be applicable to expenses incurred during 1973 and recorded it as revenue for that year.

The county budget director said revenue sharing funds were allocated to areas where cutbacks in services would have otherwise resulted. He said these funds had allowed the county to maintain its level of services and that, without them, the county would have had to reduce overall services by about 5 percent and nonmandated services by about 10 percent.

Nonmandated services are those not provided for by State law, such as health and welfare and some general government services. In contrast, mandated services must be provided to county residents. These include such services as provided by the prosecuting attorney, county clerk, treasurer, sheriff, and courts.

When the county is advised by ORS of the anticipated amount of revenue sharing payments for a specific period, the county--through the board of commissioners--allocates the funds to specific functions or activities. This allocation of the funds is reported to ORS on the planned use report.

PUBLIC INVOLVEMENT IN BUDGETARY PROCESS

The general fund is administered by the county board of commissioners through the board of auditors. One of the board of auditors' more important functions is developing a recommended budget for approval by the board of commissioners.

The budget for the general fund is prepared in two phases. The first phase consists of preparing preliminary estimates of revenues and expenses to assist the county tax allocation board in determining the millage rates for the county tax levy. The second phase begins shortly after the millage allocation. The departments submit budget estimates to the board of auditors, who review the departmental estimates, reconcile needs with anticipated revenues, and recommend appropriations to the board of commissioners. The commissioners review the recommended appropriations, conduct hearings with departments to discuss unresolved issues, conduct a public hearing, make necessary changes, and approve the final budget.

In the past several years, the county has not prepared a budget for capital improvements--primarily because sufficient funds have not been available. Instead, capital improvements have been included in the departmental budgets making up the general fund. For the budget year 1974-75, the county included about \$5 million in departmental budgets for capital improvements. This represents about 2 percent of the general fund budget.

The county has a public hearing on its annual budget. Notice of the hearing is published in a local newspaper at least 6 days before the hearing date. Citizens may speak at the hearing by submitting their names at the beginning of the meeting. The county has not changed the public hearing process since receiving revenue sharing. According to the director of administration for the board of commissioners, a public hearing is not held to discuss the specific uses of revenue sharing moneys.

The county, however, has little direct public participation in its budget hearings. For example, no citizens or special interest groups attended the latest hearing, held on October 22, 1974.

We contacted several local public interest groups to determine their involvement in county budgetary decisions, including the proposed use of revenue sharing funds. None of these groups has participated in making any of the county's budgetary decisions. Although these public interest groups may be interested in the use of revenue sharing funds, they have not attempted to get information regarding the proposed use of the funds. One representative said his group's membership does not have the special or technical knowledge necessary to effectively monitor the proposed use of revenue sharing funds.

We were advised that, in October 1974, a representative of a senior citizens group asked about the amount of revenue sharing received and how it was being used, particularly the amount going to senior citizens' activities. The director of administration explained that, for fiscal year 1975, revenue sharing would amount to about \$14 million of the county's operating budget of approximately \$305 million. He explained that, because revenue sharing was used as general revenue, it was difficult to indicate how much revenue sharing money was being used for senior citizens. He said the county does have an office on aging and a commission on aging. Services to senior citizens are also provided through other social, health, and welfare programs.

As required by ORS, the county published the prescribed planned and actual use reports in a local newspaper. In conjunction with these reports, the county also issued press releases describing in more detail the uses of revenue sharing.

CHAPTER 3

PROGRAMS FUNDED WITH REVENUE SHARING

For the period January 1, 1972, through June 30, 1974, Wayne County received \$31,513,810 in revenue sharing funds. Of the amount allocated, \$28,173,022 was received by June 30, 1974, and \$3,340,788 was received in July 1974. The county earned \$8,500 interest on its revenue sharing funds. The county used all of its revenue sharing funds received as of June 30, 1974, and the interest earned thereon, for operations and maintenance of certain functional areas.

USES OF REVENUE SHARING

The uses of revenue sharing funds described in this chapter are those reflected by Wayne County's financial records. As we have pointed out in earlier reports on the revenue sharing program ("Revenue Sharing: Its Use by and Impact on State Governments," B-146285, Aug. 2, 1973, and "Revenue Sharing: Its Use by and Impact on Local Governments," B-146285, Apr. 25, 1974), fund "uses" reflected by the financial records of a recipient government are accounting designations of uses. Such designations may have little or no relation to the actual impact of revenue sharing on the recipient government.

For example, in its accounting records, a government might designate its revenue sharing funds for use in financing environmental protection activities. The actual impact of revenue sharing on the government, however, might be to reduce the amount of local funds which would otherwise be used for environmental protection, thereby permitting the "freed" local funds to be used to reduce tax rates, to increase expenditures in other program areas, to avoid a tax increase or postpone borrowings, to increase yearend fund balances, and so forth.

Throughout this case study, when we describe the purposes for which revenue sharing funds were used we are referring to use designations as reflected by county financial records.

Functional uses

As of June 30, 1974, the county received and expended about \$28 million. As shown below, the largest share of this money was designated as being used to meet health needs, social services for the aged and poor, and public safety.

<u>Function</u>	<u>Amount</u>
Health	\$12,427,300
Social services	7,717,463
Public safety	6,903,389
Recreation	808,370
Environmental protection	300,000
Libraries	<u>25,000</u>
	<u>\$28,181,522</u>

Specific uses

The following schedule shows the specific designated uses of revenue sharing funds by Wayne County.

<u>Function/activity</u>	<u>Amount</u>
Health:	
Social hygiene	\$ 300,000
County General Hospital	4,500,000
Child development center	250,000
Medical treatment of adults	3,563,700
Hospital care of mentally ill	<u>3,813,600</u>
Total	<u>12,427,300</u>
Social services:	
Emergency relief	1,415,170
General relief	<u>6,302,293</u>
Total	<u>7,717,463</u>
Public safety:	
County jail:	
Salaries for regular personnel	3,394,000
Salaries for temporary personnel and overtime	250,000
Hospitalization insurance	125,000
Patrol and investigation:	
Salaries for temporary personnel and overtime	5,000
Salaries for regular personnel	140,000
Car operations	5,000
Corporation counsel	186,860
Prosecuting attorney's office personnel	1,255,000
Detroit house of correction	<u>1,542,529</u>
Total	<u>6,903,389</u>
Recreation:	
Salaries of county park personnel	<u>808,370</u>
Environmental protection:	
Drain assessment at large	<u>300,000</u>
Libraries	<u>25,000</u>
Total	<u>\$28,181,522</u>

Plans for unobligated funds

As of June 30, 1974, the county had expended the entire amount of revenue sharing received. Upon receipt of revenue sharing, the county immediately applies the funds to operations and maintenance expenditures.

County officials said future revenue sharing receipts will continue to be used for operations and maintenance costs. The county has no immediate plans to use revenue sharing for capital improvements.

ACCOUNTING FOR REVENUE SHARING FUNDS

Revenue sharing funds received by the county are immediately deposited a trust fund account, but remain there only a short period of time--normally 1 day. Usually, the funds are immediately transferred to the general fund. A county official said the above procedure is followed because the revenue sharing payments received are applicable to the prior quarter of the Federal fiscal period. As a result, the county applies revenue sharing payments to expenses incurred in the period for which the payments are applicable.

The official also said that, if payments were received at the beginning of the period, the funds would be held in a trust fund account and used to pay expenses as incurred. This procedure is followed with property tax revenues received at the beginning of the county's fiscal year. These funds are held in a trust account and are not transferred to the general fund until needed to pay for budgeted expenses.

AUDITS OF REVENUE SHARING

The State Treasurer is responsible for auditing units of local government within the State. On July 25, 1974, the Treasurer agreed with ORS to include, as part of his review, the audit of revenue sharing received by units of local government. Specifically, he agreed to use the "Audit Guide and Standards for Revenue Sharing Recipients" issued by ORS. The Treasurer had performed an audit of the accounts and records of Wayne County for the fiscal year ended November 30, 1973, but, at the time of our review, the audit report was not finalized.

CHAPTER 4

COMPLIANCE PROVISIONS

OF THE REVENUE SHARING ACT

The act provides that, among other requirements, each recipient shall

- create a trust fund in which funds received and interest earned will be deposited. Funds will be spent in accordance with laws and procedures applicable to expenditure of the recipient's own revenues;
- use fiscal, accounting, and audit procedures which conform to guidelines established by the Secretary of the Treasury;
- not use funds in ways which discriminate because of race, color, national origin, or sex;
- under certain circumstances, not use funds either directly or indirectly to match Federal funds under programs which make Federal aid contingent upon the recipient's contribution;
- observe requirements of the Davis-Bacon provision on certain construction projects in which the costs are paid out of the revenue sharing trust fund;
- under certain circumstances, pay employees who are paid out of the trust fund not less than prevailing rates of pay; and
- periodically report to the Secretary of the Treasury on how it used its revenue sharing funds and how it plans to use future funds. The reports shall also be published in the newspaper and the recipient shall advise the news media of the publication of such reports.

Further, local governments may spend funds only within a specified list of priority areas.

For purposes of this review, we gathered selected information relating to the nondiscrimination, Davis-Bacon, and prevailing wage provisions.

NONDISCRIMINATION PROVISION

The act provides that no person in the United States shall, on the ground of race, color, national origin, or sex, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with general revenue sharing funds.

County policy and activities

In July 1963 Wayne County, by resolution of its board of commissioners, adopted the nondiscrimination provisions of the State and related State laws. Also, in 1963, the board established a select committee on human relations to assure that county services and employment procedures were performed on an equal basis without reference to race, religion, nationality, or ethnic origins.

In 1967 this committee requested the Michigan Civil Rights Commission to survey the county's employment practices and make recommendations. The report, dated February 29, 1968, included the following conclusions:

- Wayne County has made some progress toward providing equal employment opportunity for all employees.
- Minorities comprised 28 percent of the total work force in 1968 as compared to 23 percent in 1963.
- Minorities have been successfully upgraded to a limited degree, as evidenced by the minorities found holding better paying positions.

Overall, the Michigan Civil Rights Commission concluded that the county's progress was attributed to two factors: (1) Some appointing authorities had taken affirmative steps to hire and upgrade minorities and (2) the proportion of white applicants had been decreasing in recent years.

To increase employment opportunities for minorities in the county, the commission recommended changes in policy, recruitment, examination, promotions, and transfers. It also recommended establishing a Wayne County human relations commission with sufficient authority, independence, and budget to enforce equal employment opportunity throughout the county.

Accordingly, the board of commissioners, on March 26, 1968, reaffirmed its policy that all procedures concerning

selection and advancement of county employees and the rendering of county services be performed on an equal basis without reference to race, religion, nationality, or ethnic origin, as set forth in its July 1963 resolution. Here again, the board emphasized the necessity for all appointing authorities and operating agencies to be fully aware of their responsibility to practice fair employment policies in connection with the proper and orderly conduct of county functions. Additionally, the board established an office of human relations, headed by a director who reports directly to the general government committee of the board of commissioners.

In 1970 the board passed a resolution adopting the concept of affirmative action. The resolution required all contractors doing business with the county to take affirmative action to insure equal employment opportunity. The resolution required all contracting agencies of the county to include affirmative action provisions in all negotiated contracts.

It is the responsibility of the office of human relations to investigate complaints by county employees of alleged discrimination, decide the merits of the complaints, and attempt to negotiate solutions. The office also works with county departments and all contractors doing business with the county to insure representative minority utilization in employment through affirmative action. Accordingly, the office was authorized to gather information from the contracting agencies, evaluate employment data of contractors, and conduct compliance reviews.

At the time of our review, more than 300 affirmative action commitments had been negotiated with contractors doing business with the county to increase their minority representation. However, the office of human relations has no enforcement power over county departments, contractors, or subcontractors. If voluntary conciliation fails, the office may refer the matter to the board of commissioners for their action.

Personnel functions for Wayne County are performed by the civil service department under the civil service commission. This commission is a policy- and rule-making body, charged with guaranteeing all citizens a fair and equal opportunity for public service. The civil service department recruits, examines, and certifies prospective county employees and establishes eligibility lists for appointment to the various county departments. The department also maintains payroll records and establishes rates of pay subject to the concurrence of the board of commissioners and the board of county road commissioners (for employees of that body).

County officials said the county has not been required by the Federal Government to develop an Equal Opportunity Affirmative Action Compliance program for its total work force. However, in February 1972 the road commission developed an affirmative action program for its employees as directed by the Federal Aviation Administration. The road commission was required to design the plan to increase minority employment at the Detroit Metropolitan Wayne County Airport.

In a policy statement, the board of commissioners stated that it would make every effort to reach a 27 percent minority employment level for its employees and firms doing business with the board, excluding activities at Detroit Metropolitan Wayne County Airport, where the tricounty minority representation of 18 percent will be used.

State enforcement authority

The Michigan Department of Civil Rights was established in 1963. A civil rights commission was created and given authority to investigate alleged discrimination against any person because of race, color, religion, or national origin in the enjoyment of the civil rights guaranteed by law and the constitution. It is also responsible for securing protection of such civil rights. Further, it has similar statutory authority in the areas of employment discrimination because of age or sex. A representative of the Department of Civil Rights stated, however, that the commission is not authorized to adjudicate complaints based on the provisions of the Revenue Sharing Act.

Enforcement activities for controlling discrimination are designed to approach the problem in different ways: One approach is to carry out the enforcement activities aimed at adjudicating complaints, thereby remedying the effects of unlawful discrimination. The other is to conduct activities to educate and provide technical assistance, thereby preventing discrimination.

Comparison of county work force and civilian labor force

Wayne County's government work force generally reflects the composition of its civilian labor force. The ratio of minority employees has increased from 23 percent in 1963 to 31 percent in 1974.

Statistical information furnished us by the county showed that the county government work force totaled 6,423 full-time employees as of June 30, 1974. These statistics,

however, excluded more than 1,000 employees of the county's judicial offices, because court employees are not included under the county's civil service system.

Our analysis of the county government work force showed that the 6,423 full-time employees included 2,498, or 39 percent, females, and 1,995, or 31 percent, minorities. These ratios are slightly above the ratios in the civilian labor force, as shown below.

<u>Sex and race</u>	<u>Civilian labor force</u>		<u>County government work force</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Male:				
Total	<u>668,731</u>	<u>63</u>	<u>3,925</u>	<u>61</u>
Black	159,172	15	849	13
Spanish language	9,860	1	54	1
Female:				
Total	<u>393,254</u>	<u>37</u>	<u>2,498</u>	<u>39</u>
Black	111,993	11	1,056	16
Spanish	4,910	0	36	1
Total:				
Total	<u>1,061,985</u>	<u>100</u>	<u>6,423</u>	<u>100</u>
Black	271,165	26	1,905	30
Spanish language	14,770	1	90	1

Note: Percentages may not add due to rounding.

The county civil service department reported a full-time work force of 4,460 employees in eight functional areas financed by the general fund. The ratios of female and minority employees were significantly higher than their representation in the civilian labor force. Female employees totaled 2,327, or 52 percent, and minorities totaled 1,676, or about 38 percent. In addition, the county road commission reported a total of 1,963 employees, consisting of 171, or 9 percent, females, and 319, or 16 percent, minorities. Further analysis of the government work force (see app. I) showed several functional areas where the composition varied from the 1970 census data, as shown below.

	Percent			
	Sex		Race	
	Male	Female	White	Minority
1970 census	63	37	73	27
Function:				
Police protection	91	9	82	18
Correction	88	12	53	47
Hospital and sanitoriums	33	67	55	45
County library	19	81	91	9
Road commission	91	9	84	16

The director of the county office of human relations said the composition of the county government work force financed by the general fund--48 percent male and 52 percent female--shows favorable employment opportunities for females in county government. He explained, however, that such functions as police protection and corrections have always been oriented toward employing males for guards, sheriff's patrol, and investigation activities. For example, the large percentage of male prisoners creates a need for male employees. Likewise, hospital and library functions have mostly female nurses, aides, clerks, and librarians.

This official further explained that the 38 percent minority representation in the county government work force financed by the general fund demonstrates that favorable opportunities for minority employment exist in the county government. He stated that variances in the racial composition of the work force, such as those shown above, are directly related to the location of the work. He said, for example, that the county hospital and county jail are located in sections predominantly populated by minorities; also, many minorities desire work assignments convenient to their residential areas.

Affirmative action by the county to improve employment opportunities for minorities and females is reflected in the composition of new hires. For the year ended June 30, 1974, the county reported 513 new hires, including 266, or 52 percent, females and 176, or 34 percent, minorities. (See app. IV.) The county road commission hired 45 minorities, or 31 percent of the new hires. It also hired 39 females, or 27 percent of the new hires.

Representatives of the road commission explained that their work has always been labor-oriented, thereby resulting in a predominantly male work force. Furthermore, they said

that the 15 percent black minority employment as of June 30, 1974, represents a significant increase above the 12.6 percent in its work force as of December 1, 1971. Since December 1, 1971, the road commission has increased black minority employment from 235 to 304.

Complaints of discrimination

During the 3-year period beginning January 1972, 36 complaints of employment discrimination by the county were filed with the Michigan Department of Civil Rights. Both State and local officials agreed that the favorable composition of the county work force accounts for the low number of complaints. State officials advised us that none of the employment complaints filed with the Michigan Civil Rights Department related to the use of revenue sharing. Furthermore, the district director of the U.S. Equal Employment Opportunity Commission said he was not aware of any civil rights suits or judicial orders against the county where revenue sharing funds were involved.

The 36 complaints of discrimination filed with the Department of Civil Rights against the county were based on age, sex, race, and national origin and dealt with such employment areas as hiring, work conditions, layoff, upgrading, discharge, and others, as shown below.

	<u>Total</u>	<u>Active</u>	<u>Closed</u>
Hiring	8	6	2
Job conditions	7	4	3
Layoff	1	1	0
Disciplinary action	1	1	0
Upgrading	2	1	1
Discharge	12	9	3
Other	<u>5</u>	<u>-</u>	<u>5</u>
Total	<u>36</u>	<u>22</u>	<u>14</u>

As of November 1974, 14 of the cases were closed. In nine cases, the charges could not be substantiated; in two, the complaints were withdrawn; and, in two, satisfactory adjustments were made. Information was not available on the remaining case.

Views of civic organizations

We obtained the views of four local organizations--the National Association for the Advancement of Colored People, Urban League, National Organization for Women, and League of Women Voters--regarding any discriminatory practices by Wayne County. Representatives of these organizations stated that they were not aware of any specific complaints of discrimination based on either employment or the use of revenue sharing. They said their local organizations rarely got involved with discrimination complaints against the county; any such complaints would be referred to the Michigan Department of Civil Rights.

Services and capital projects

Wayne County has not funded any capital projects with revenue sharing but has used revenue sharing primarily to provide public services in such areas as health, social services for the aged and poor, and public safety. These services include activities of the County General Hospital, child development center, Detroit House of Correction, the jail, sheriff's patrol and investigation, and the prosecuting attorney.

DAVIS-BACON PROVISION

The Revenue Sharing Act provides that all laborers and mechanics, employed by contractors and subcontractors to work on any construction project of which 25 percent or more of the cost is paid out of the revenue sharing trust fund, shall be paid wage rates which are not less than rates prevailing for similar construction in the locality as determined by the Secretary of Labor in accordance with the Davis-Bacon Act, as amended.

Analysis of actual use reports and interviews with county officials indicate that Wayne County has not used any revenue sharing to finance construction projects. According to county officials, the need for additional operating revenues has been so great that revenue sharing could not be used for construction purposes. Consequently, the Davis-Bacon provision of the act was not applicable.

PREVAILING WAGE PROVISION

The Revenue Sharing Act provides that certain recipient employees whose wages are paid in whole or in part out of the revenue sharing trust fund shall be paid at rates which are no lower than the prevailing rates for persons employed in similar public occupations by the recipient government. The individuals covered by this provision are those in any category

where 25 percent or more of the wages of all employees in the category are paid from the trust fund.

In Wayne County, all classified civil service employees are paid wages in accordance with the salary schedule established by the civil service commission. Wage rates for other employees unclassified by/or exempt from civil service, including court employees, are established by separate contracts. County officials said all employees within a classified civil service category are paid the same wages regardless of what department they are assigned to. For example, a "Secretary I" assigned to the jail receives the same pay as a "Secretary I" working for the road commission, whereas a secretary working in a court office may receive a different rate.

The county used revenue sharing to reimburse expenditures for personal services of four activities. However, reimbursements exceeded 25 percent of expenditures for only three activities--prosecuting attorney's office, jail division, and county parks. Our limited analysis showed that employees involved in these activities were paid wages as set forth in the civil service commission salary schedules.

CHAPTER 5

FINANCIAL STATUS

TREND OF FUND BALANCES

In the 3 fiscal years preceding receipt of revenue sharing, the county's general fund expenditures were greater than revenues, resulting in a fund deficit of \$1.8 million in the fiscal year ended November 30, 1971. Revenue sharing was initially received during the county's 1972 fiscal year and was transferred immediately to the general fund to cover a potential fund deficit. For that fiscal year, the county transferred about \$11.4 million in revenue sharing to the general fund.

For fiscal year 1973, the county transferred an additional \$13.4 million in revenue sharing to the general fund. The county's published financial statement for this period showed a surplus of about \$5.6 million in the general fund.

The general fund balances for the last 5 completed fiscal years follow.

<u>Fiscal year</u>	<u>Fund balance</u>
1969	\$3,978,673
1970	2,905,218
1971	-1,829,063
1972	4,442,230
1973	5,593,208

The county's budget director advised us that the receipt of revenue sharing in fiscal year 1972 completely turned around the financial condition of the general fund, eliminating the deficit and producing a surplus at year's end. The budget director explained that a surplus is reappropriated in the next year's budget.

The county has an employees' retirement system which provides for pensions, disability and death benefit payments, group life insurance, social security, medicare, and hospitalization for all employees and elected and appointed officials. The court bailiffs have a separate retirement fund. Funds for the retirement system are received from employees, county contributions, and earnings on investments.

The balances available in the retirement systems for payment of benefits were as follows for the last 5 completed fiscal years:

<u>Fiscal year</u>	<u>Retirement systems</u>		
	<u>Employees</u>	<u>Bailiffs</u>	<u>Total</u>
1969	\$ 63,558,340	\$445,151	\$ 64,003,491
1970	75,629,359	581,436	76,210,795
1971	85,972,815	668,821	86,641,636
1972	102,583,546	849,882	103,433,428
1973	109,742,110	894,392	110,636,502

An actuarial evaluation of the employees' retirement fund, as of November 30, 1973, disclosed that the overall condition of the fund, (after consideration of its age, rate of growth, and pattern of amendments) was satisfactory.

INDEBTEDNESS

The financial reports for the county's general fund do not show any outstanding bonds for the purpose of paying for operating expenses or capital improvements for functions financed by the general fund. Other county funds are self-supporting and issue bonds primarily for constructing drains and sewage and disposal systems. These bonds are backed by a county guarantee of repayment--referred to as a primary pledge of faith and credit.

In addition, the county pledges its secondary faith and credit for bonds issued by other governmental units within the county. A secondary pledge is comparable to cosigning a loan agreement. Bonded indebtedness for the last 5 completed fiscal years follows.

	<u>Fiscal year ended November 30</u>				
	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>
	(000 omitted)				
Primary	\$102,798	\$170,273	\$168,788	\$165,988	\$164,988
Secondary	<u>97,420</u>	<u>121,331</u>	<u>123,175</u>	<u>129,961</u>	<u>126,263</u>
Total	<u>\$200,218</u>	<u>\$291,604</u>	<u>\$291,963</u>	<u>\$295,949</u>	<u>\$291,251</u>

The county has not used any methods of short-term borrowing to finance operations. However, county officials said the general fund had a serious cash shortage in fiscal year 1972 and tax anticipation notes would have been issued if the county had not received revenue sharing funds.

Borrowing procedures

Basically, there are three types of bonds: (1) general obligation bonds which must be approved by the voters; (2) special assessment bonds which, when the full faith and credit of the county is pledged, may be paid off or retired by a general tax if collections from the special assessment are inadequate; and (3) revenue bonds which do not require prior approval of the voters but are subject to a 30-day period from publication of intent to issue the bonds for filing petitions for an election.

Moody's Investors Service, Inc., has rated a recent bond issue by the county as "A" (upper medium-grade obligations). This rating, given in April 1972, was for a \$3.1 million bond issue for one of the several drainage districts in the county.

The director of administration informed us that the county had not attempted to issue bonds for construction projects or any general operating purposes during the last 3 years. He explained, however, that the county had failed to obtain funds through taxes or loans from the State to finance construction of a much-needed jail and corrections center. As a final alternative, the board of commissioners was considering a bond issue to finance this construction project. The director said that the bond issue would have to be approved by the voters.

Borrowing restrictions

According to State statutes, the county has a ceiling on its borrowing equal to 10 percent of the equalized value of property. This restriction applies regardless of the type of borrowing involved, including both the primary and secondary pledges of faith and credit previously discussed. The latest published financial statement for fiscal year 1973 shows that the county's State-equalized value was about \$13.4 billion, while outstanding debt was about \$291 million, or about 2.2 percent of the equalized value of property.

TAXATION

Major taxes levied

General property taxes on both real and personal property are the major taxes levied by the county. Real property includes all land, buildings, and fixtures, and personal property includes items, owned by persons or corporations, that are not permanently affixed to real estate. Household

goods, automobiles, and farm implements are exempt from personal property taxes in Michigan.

Tax levies are based on the State-equalized value of both real and personal property taxable at the same rate. This value represents 50 percent of the market value of the property. The total tax rate in the county has remained at 16 mills over the last 5 years. As the following table shows, the 16 mills are distributed among the county, school districts, community college, and townships. Such distribution is the responsibility of the county tax allocation board.

<u>Units</u>	<u>Fiscal year in which taxes were payable</u>				
	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>
	(mills)				
General fund:					
County operating	6.82	6.82	6.82	6.82	6.82
Huron-Clinton	<u>.25</u>	<u>.25</u>	<u>.25</u>	<u>.25</u>	<u>.25</u>
Total	<u>7.07</u>	<u>7.07</u>	<u>7.07</u>	<u>7.07</u>	<u>7.07</u>
Intermediate school district:					
Operating	.03	.03	.03	.03	.03
Debt service	-	-	-	.01	-
Wayne County Community College:					
Operating	-	-	-	-	.25
Townships and schools	<u>8.90</u>	<u>8.90</u>	<u>8.90</u>	<u>8.90</u>	<u>8.65</u>
Total	<u>16.00</u>	<u>16.00</u>	<u>16.00</u>	<u>16.01</u>	<u>16.00</u>

Of the 7.07 mills received by the county's general fund, 6.07 mills were allocated by the county tax allocation board and 1 mill was approved by the voters. Of the 7.07 mills, 6.82 mills are used for county operations and the remaining 0.25 mill is restricted for use by the Huron-Clinton Metropolitan Authority, which has the purpose of planning, acquiring, developing, and operating parks and recreational facilities in the valleys of the Huron and Clinton Rivers.

Assessed property values have increased steadily over the last 5 years, and, as a result, general property tax receipts have increased. A county official said even though overall property values in the county were increasing, the

values in Detroit were declining. He also stated that inflation has contributed to the increase in property values. The following table shows the State-equalized property values and the corresponding property taxes allocated to and collected for the general fund during the last 5 fiscal years.

<u>Fiscal year</u>	<u>State-equalized values</u>	<u>Property taxes collected</u>
	—————(000 omitted)—————	
1969	\$10,046,431	\$70,134
1970	10,813,417	75,124
1971	11,505,288	79,958
1972	12,469,815	86,021
1973	12,973,541	89,138

In its tax collecting process, the county does not distinguish between personal and real property tax receipts. All taxes received are included in the financial reports as general property tax receipts.

Taxing limitations

The State constitution establishes rate limitations for the total property tax levied by counties, townships, and school districts. The total rate cannot exceed 15 mills, unless a majority of the voters in the county approve a limit which may not exceed 18 mills. This limitation applies to the property tax for general purposes only. In Wayne County, the total rate is 16 mills because the voters approved an additional mill for county operations. The constitution provides that the total rate for general purposes be distributed among five taxing units: the county, townships, school districts, intermediate school district, and community college district. The constitution provides, further, that the voters of the county may vote additional increases, above the 18 mill limitation, for special purposes. One such special purpose would be the retirement of bonded debt.

There are exceptions to the 15-18 mill limitations. Taxing units not subject to these limits are cities, villages, charter townships, charter counties, or charter authorities whose tax rates are established by charter or general law. In the case of school districts which cross two or more county lines, property taxes may be levied throughout the district at the highest rate existing in the county which contains the largest area of the school district.

Family tax burden

To illustrate the impact of local taxes on residents of the county, we calculated the 1973 tax burden for a family living in the city of Detroit. The family is composed of a husband, wife, boy, and girl. We used the following three sets of assumptions.

<u>Assumptions</u>	<u>Family</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
Annual family income	\$ 7,500	\$12,500	\$17,500
House value:			
Fair market	18,750	31,250	43,750
State equalized	9,375	15,625	21,875
Value of personal			
property (furniture)	1,500	2,500	3,500
Value of car	1,700	1,800	<u>a/2,300</u>
Annual gasoline consumption (gallons)	1,000	1,000	1,500

a/Family C has two cars.

We also assumed that annual income consists of wages only and that each family has no assets other than its house, personal property, and car or cars as shown in the above table.

The following table shows the taxes that would be paid to the county, city, school district, and State using the above assumptions.

<u>Tax</u>	<u>Family</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
County:			
Real property (note a)	\$ 69.46	\$115.79	\$162.09
Personal property (note b)	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>69.46</u>	<u>115.79</u>	<u>162.09</u>
City:			
Real property	282.75	471.12	659.75
Income	<u>102.00</u>	<u>202.00</u>	<u>302.00</u>
Total	<u>384.75</u>	<u>673.12</u>	<u>961.75</u>
Detroit school district:			
Real property	<u>260.62</u>	<u>434.38</u>	<u>608.12</u>
State:			
Income	105.30	300.30	495.30
Income tax credits:			
Homeowners property (note c)	-210.20	-350.28	-490.48
City income	<u>-20.20</u>	<u>-27.60</u>	<u>-32.60</u>
Total	-230.40	-377.88	-523.08
Sales	152.00	203.00	245.00
Gasoline	<u>88.34</u>	<u>88.34</u>	<u>132.50</u>
Total	<u>115.24</u>	<u>213.76</u>	<u>349.72</u>
Total	<u>\$830.07</u>	<u>\$1,437.05</u>	<u>\$2,081.68</u>
Total as percentage of income	<u>11.1</u>	<u>11.5</u>	<u>11.9</u>

a/The tax rate levied in 1973 and payable in 1974 consists of the following mills:

County general fund	7.07
Intermediate school district	.09
Wayne County Community College	<u>.25</u>
Total	<u>7.41</u>

b/The personal property owned by these families is exempt from tax.

c/In Michigan, homeowners whose real property taxes exceed 3.5 percent of their income are entitled to a tax credit or refund on the State income tax, not to exceed \$500.

In addition to the above taxes, a county resident pays taxes on liquor and cigarettes and a users tax on natural gas, electricity, and telephone.

CHAPTER 6

OTHER FEDERAL AID

FEDERAL AID RECEIVED

The total funds received by the county from Federal aid programs (excluding revenue sharing) have more than doubled since fiscal year 1971. That year the county received about \$5.5 million, compared to \$11.1 million received in the first 11 months of fiscal year 1974. In making our analysis, we considered Federal funds received directly from Federal departments and agencies and those received indirectly through the State.

Because of the decentralized nature of the county's administration and the number of individual funds, we limited our analysis to Federal grants related to activities financed through the general fund. From information available, the total Federal aid program funds received by the county were as follows:

<u>Fiscal year</u>	<u>Amount</u>		
	<u>Direct</u>	<u>Indirect</u>	<u>Total</u>
1971	\$ 946,213	\$ 4,528,493	\$ 5,474,706
1972	3,671,308	6,124,694	9,796,002
1973	3,722,500	5,731,650	9,454,150
1974 (note a)	<u>4,612,594</u>	<u>6,518,215</u>	<u>11,130,809</u>
Total	<u>\$12,952,615</u>	<u>\$22,903,052</u>	<u>\$35,855,667</u>

a/Includes only 11 months of fiscal year 1974.

County officials advised us that there were no overall cutbacks in funds received under Federal aid programs. They said receipt of revenue sharing has freed other county funds to be used as matching funds under some of the Federal aid programs. As a result, the county has continued to receive funds under Federal aid programs.

A detailed breakdown by Federal department or agency of the funds received by the county for fiscal year 1971 through the eleventh month of fiscal year 1974 is shown on the next page. As indicated on this schedule, there are no significant decreases in overall funds received from Federal aid programs. In some instances, there were decreases in individual programs but these usually were offset by increases in other Federal aid programs administered by the same Federal department or agency.

Federal Aid to Wayne County

Federal department or agency	1971		1972		1973		1974	
	<u>Direct</u>	<u>Indirect</u>	<u>Direct</u>	<u>Indirect</u>	<u>Direct</u>	<u>Indirect</u>	<u>Direct</u>	<u>Indirect</u>
Department of Health, Education, and Welfare:								
Public Health Service	\$ -	\$ 81,611	\$ -	\$ 91,043	\$ -	\$ 113,590	\$ 16,371	\$ 115,307
National Institute of Health	-	-	-	-	-	-	1,738,478	408,582
PRESCAD (note a)	-	4,036,033	-	4,298,656	-	4,338,628	-	3,853,903
Office of Education	-	59,789	-	67,167	-	-	-	26,500
Miscellaneous	-	-	-	-	-	190,961	-	754,613
Total	-	<u>4,177,433</u>	-	<u>4,456,866</u>	-	<u>4,643,179</u>	<u>1,754,849</u>	<u>5,158,905</u>
Department of Labor:								
Emergency Employment Act	24,600	-	2,682,380	-	2,710,000	-	1,021,984	-
Comprehensive Employ- ment and Training Act	-	-	-	-	-	-	975,299	-
Total	<u>24,600</u>	-	<u>2,682,380</u>	-	<u>2,710,000</u>	-	<u>1,997,283</u>	-
Law Enforcement Assistance Administration:								
Prosecuting attorney (note b)	-	146,700	-	445,897	-	221,714	-	28,923
Courts (note b)	-	97,500	-	198,024	-	167,807	-	442,756
Sheriff (note b)	-	63,733	-	953,052	-	404,111	-	585,954
Juvenile (note b)	-	-	-	-	-	175,246	-	110,233
Miscellaneous	-	-	-	26,250	-	84,750	-	165,962
Total	-	<u>307,933</u>	-	<u>1,623,223</u>	-	<u>1,053,628</u>	-	<u>1,333,828</u>
Environmental Protection Agency	<u>921,613</u>	-	<u>988,928</u>	-	<u>1,000,000</u>	-	<u>822,962</u>	-
Other	-	43,127	-	44,605	12,500	34,843	37,500	26,482
Total	<u>\$946,213</u>	<u>\$4,528,493</u>	<u>\$3,671,308</u>	<u>\$6,124,694</u>	<u>\$3,722,500</u>	<u>\$5,731,650</u>	<u>\$4,612,594</u>	<u>\$6,519,215</u>

a/Comprehensive health program for preschool, school, and adolescent children.

b/Represents county functions receiving grants through the State from the Law Enforcement Assistance Administration.

CHAPTER 7

SCOPE OF REVIEW

In making this review, we

- reviewed financial and other records of Wayne County, Michigan, to determine the functions and activities financed with revenue sharing funds;
- obtained the opinions of county officials on the factors influencing the county's decisions on the use of the funds and their effect on such things as the the county's tax structure and level of services;
- identified the financial status of the county for fiscal years 1969-73;
- obtained information on the county's activities and functions, budgetary process, borrowing procedures, bonded indebtedness, and various taxes levied;
- reviewed appropriate records and had discussions with State and county officials and public interest groups regarding civil rights enforcement activities; and
- obtained selected information on the county's actions relating to compliance with the nondiscrimination, Davis-Bacon, and prevailing wage provisions of the Revenue Sharing Act.

Our work was limited to gathering selected data relating to areas identified by the Subcommittee Chairman.

Officials of Wayne County reviewed our case study, and we considered their comments in finalizing it.

COUNTY GOVERNMENT WORK FORCE

WAYNE COUNTY, MICHIGAN

JUNE 30, 1974

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials/administrators	178	22	3	203	16	8	-	24	194	30	3	227
Professionals	589	62	29	680	440	88	27	555	1,029	150	56	1,235
Technicians	396	58	6	460	63	86	1	150	459	144	7	610
Protective service	831	217	1	1,049	6	8	-	14	837	225	1	1,063
Paraprofessionals	99	33	1	133	81	167	2	250	180	200	3	383
Office/clerical	207	66	6	279	671	357	6	1,034	878	423	12	1,313
Skilled craft	234	16	-	250	-	1	-	1	234	17	-	251
Service/maintenance	488	375	8	871	129	341	-	470	617	716	8	1,341
Total	3,022	849	54	3,925	1,406	1,056	36	2,498	4,428	1,905	90	6,423
Percent	47	13	1	61	22	16	1	39	69	30	1	100
Road commission (subtotal):												
Officials/administrators	52	7	2	61	-	1	-	1	52	8	2	62
Professionals	186	7	3	196	5	2	-	7	191	9	3	203
Technicians	318	25	2	345	4	4	1	9	322	29	3	354
Protective service	448	65	1	514	-	-	-	-	448	65	1	514
Paraprofessionals	71	14	-	85	7	13	-	20	78	27	-	105
Office/clerical	59	11	3	73	91	42	1	134	150	53	4	207
Skilled craft	88	3	-	91	-	-	-	-	88	3	-	91
Service/maintenance	315	110	2	427	-	-	-	-	315	110	2	427
Total	1,537	242	13	1,792	107	62	2	171	1,644	304	15	1,963
Percent	78	12	1	91	6	3	-	9	84	15	1	100
All other functions (subtotal):												
Officials/administrators	126	15	1	142	16	7	-	23	142	22	1	165
Professionals	403	55	26	484	435	86	27	548	838	141	53	1,032
Technicians	78	33	4	115	59	82	-	141	137	115	4	256
Protective service	383	152	-	535	6	8	-	14	389	160	-	549
Paraprofessionals	28	19	1	48	74	154	2	230	102	173	3	278
Office/clerical	148	55	3	206	580	315	5	900	728	370	8	1,106
Skilled craft	146	13	-	159	-	1	-	1	146	14	-	160
Service/maintenance	173	265	6	444	129	341	-	470	302	606	6	914
Total	1,485	607	41	2,133	1,299	994	36	2,327	2,784	1,601	75	4,460
Percent	33	14	1	48	29	22	1	52	62	36	2	100
Administration and general control:												
Officials/administrators	66	3	-	69	3	-	-	3	69	3	-	72
Professionals	184	27	-	211	28	10	-	38	212	37	-	249
Technicians	21	3	2	26	1	-	-	1	22	3	2	27
Protective service	47	25	-	72	-	-	-	-	47	25	-	72
Paraprofessionals	3	1	-	4	-	-	-	-	3	1	-	4
Office/clerical	113	36	2	151	244	146	4	394	357	182	6	545
Skilled craft	46	3	-	49	-	-	-	-	46	3	-	49
Service/maintenance	22	44	1	67	1	21	-	22	23	65	1	89
Total	502	142	5	649	277	177	4	458	779	319	9	1,107
Percent	45	13	1	59	25	16	-	41	70	29	1	100
Police protection:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	21	5	1	27	4	1	-	5	25	6	1	32
Technicians	2	6	-	8	1	1	-	2	3	7	-	10
Protective service	172	33	-	205	3	-	-	3	175	33	-	208
Paraprofessionals	8	2	-	10	-	-	-	-	8	2	-	10
Office/clerical	2	-	-	2	14	1	-	15	16	1	-	17
Skilled craft	2	-	-	2	-	-	-	-	2	-	-	2
Service/maintenance	3	2	-	5	-	1	-	1	3	3	-	6
Total	211	48	1	260	22	4	-	26	233	52	1	286
Percent	74	17	-	91	8	1	-	9	82	18	-	100
Hospitals and sanitarium:												
Officials/administrators	35	9	1	45	9	3	-	12	44	12	1	57
Professionals	106	11	21	138	298	47	24	369	404	58	45	507
Technicians	25	15	1	41	44	58	-	102	69	73	1	143
Protective service	25	16	-	41	-	-	-	-	25	16	-	41
Paraprofessionals	8	11	-	19	55	145	1	201	63	156	1	220
Office/clerical	21	10	1	32	225	101	-	326	246	111	1	358
Skilled craft	83	6	-	89	-	1	-	1	83	7	-	90
Service/maintenance	128	178	3	309	128	306	-	434	256	484	3	743
Total	431	256	27	714	759	661	25	1,445	1,190	917	52	2,159
Percent	20	12	1	33	35	31	1	67	55	43	2	100

Health:												
Officials/administrators	14	1	-	15	2	3	-	5	16	4	-	20
Professionals	68	10	3	81	74	23	2	99	142	33	5	180
Technicians	28	4	1	33	10	18	-	28	38	22	1	61
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	4	3	-	7	3	6	-	9	7	9	-	16
Office/clerical	4	4	-	8	66	52	-	118	70	56	-	126
Skilled craft	1	-	-	1	-	-	-	-	1	-	-	1
Service/maintenance	2	-	-	2	-	12	-	12	2	12	-	14
Total	121	22	4	147	155	114	2	271	276	136	6	418
Percent	29	5	1	35	37	28	-	65	66	33	1	100
Community development:												
Officials/administrators	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-	-
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	1	-	-	1	6	-	-	6	7	-	-	7
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	1	-	-	1	6	-	-	6	7	-	-	7
Percent	14	-	-	14	86	-	-	86	100	-	-	100
Corrections:												
Officials/administrators	-	1	-	1	-	-	-	-	-	1	-	1
Professionals	13	2	1	16	3	4	-	7	16	6	1	23
Technicians	1	5	-	6	3	5	-	8	4	10	-	14
Protective service	129	78	-	217	3	3	-	11	142	86	-	228
Paraprofessionals	-	2	-	2	-	2	-	2	-	4	-	4
Office/clerical	2	5	-	7	5	7	-	12	7	12	-	19
Skilled craft	-	1	-	1	-	-	-	-	-	1	-	1
Service/maintenance	6	36	-	42	-	1	-	1	6	37	-	43
Total	161	130	1	292	14	27	-	41	175	157	1	333
Percent	49	39	-	88	4	8	-	12	53	47	-	100
Sanitation and sewage:												
Officials/administrators	7	1	-	8	-	-	-	-	7	1	-	8
Professionals	6	-	-	6	1	1	-	2	7	1	-	8
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	3	-	-	3	-	-	-	-	3	-	-	3
Office/clerical	2	-	-	2	8	7	-	15	10	7	-	17
Skilled craft	14	3	-	17	-	-	-	-	14	3	-	17
Service/maintenance	11	5	2	18	-	-	-	-	11	5	2	18
Total	44	9	2	55	9	8	-	17	53	17	2	72
Percent	61	12	3	76	13	11	-	24	73	24	3	100
County library:												
Officials/administrators	3	-	-	3	2	1	-	3	5	1	-	6
Professionals	5	-	-	5	27	-	1	28	32	-	1	33
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	2	-	1	3	16	1	1	18	18	1	2	21
Office/clerical	3	-	-	3	12	1	1	14	15	1	1	17
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
Total	14	-	1	15	57	3	3	63	71	3	4	78
Percent	18	-	1	19	73	4	4	81	91	4	5	100

GAO note: The jobs in this appendix were categorized by the county using Federal Equal Employment Opportunity Commission definitions.

COUNTY GOVERNMENT NEW HIRES

WAYNE COUNTY, MICHIGAN

YEAR ENDED JUNE 30, 1974

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials/administrators	5	1	-	6	-	-	-	-	5	1	-	6
Professionals	53	9	2	64	61	12	2	75	114	21	4	139
Technicians	9	6	-	15	11	15	-	26	20	21	-	41
Protective service	40	9	-	49	3	-	-	3	43	9	-	52
Paraprofessionals	35	13	-	48	17	20	-	37	52	33	-	85
Office/clerical	4	5	-	9	60	37	2	99	64	42	2	108
Skilled craft	2	1	-	3	-	-	-	-	2	1	-	3
Service/maintenance	34	17	2	53	3	23	-	26	37	40	2	79
Total	182	61	4	247	155	107	4	266	337	168	8	513
Percent	35	12	1	48	30	21	1	52	66	33	1	100
Road commission:												
Officials/administrators	1	1	-	2	-	-	-	-	1	1	-	2
Professionals	12	2	1	15	1	-	-	1	13	2	1	16
Technicians	3	1	-	4	-	2	-	2	3	3	-	6
Protective service	10	3	-	13	-	-	-	-	10	3	-	13
Paraprofessionals	30	11	-	41	6	11	-	17	36	22	-	58
Office/clerical	-	-	-	-	10	9	-	19	10	9	-	19
Skilled craft	1	-	-	1	-	-	-	-	1	-	-	1
Service/maintenance	25	4	-	29	-	-	-	-	25	4	-	29
Total	82	22	1	105	17	22	-	39	99	44	1	144
Percent	57	15	1	73	12	15	-	27	69	30	1	100
All other:												
Officials/administrators	4	-	-	4	-	-	-	-	4	-	-	4
Professionals	41	7	1	49	60	12	2	74	101	19	3	123
Technicians	6	5	-	11	11	13	-	24	17	18	-	35
Protective service	30	6	-	36	3	-	-	3	33	6	-	39
Paraprofessionals	5	2	-	7	11	9	-	20	16	11	-	27
Office/clerical	4	5	-	9	50	28	2	80	54	33	2	89
Skilled craft	1	1	-	2	-	-	-	-	1	1	-	2
Service/maintenance	9	13	2	24	3	23	-	26	12	36	2	50
Total	100	39	3	142	138	85	4	227	238	124	7	369
Percent	27	11	1	39	37	23	1	61	64	34	2	100
Administration and general control:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	17	5	-	22	1	-	-	1	18	5	-	23
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	1	-	1	-	-	-	-	-	1	-	1
Office/clerical	2	1	-	3	16	10	1	27	18	11	1	30
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	2	-	2	-	1	-	1	-	3	-	3
Total	20	9	-	29	17	11	1	29	37	20	1	58
Percent	34	16	-	50	29	19	2	50	64	34	2	100
Police protection:												
Officials/administrators	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-	-
Technicians	-	-	-	-	-	1	-	1	-	1	-	1
Protective service	5	1	-	6	2	-	-	2	7	1	-	8
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	1	-	2	1	1	-	2
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	2	1	-	3	-	-	-	-	2	1	-	3
Total	8	2	-	10	3	2	-	5	11	4	-	15
Percent	53.5	13.5	-	67	20	13.5	-	33	73	27	-	100
Hospitals and sanitoriums:												
Officials/administrators	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	14	-	-	14	40	4	2	46	54	4	2	60
Technicians	5	1	-	6	10	6	-	16	15	7	-	22
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	2	-	-	2	7	7	-	14	9	7	-	16
Office/clerical	-	1	-	1	27	4	-	31	27	5	-	32
Skilled craft	1	-	-	1	-	-	-	-	1	-	-	1
Service/maintenance	4	2	-	6	3	22	-	25	7	24	-	31
Total	27	4	-	31	87	43	2	132	114	47	2	163
Percent	17	2	-	19	54	26	1	81	70	29	1	100

Health:											
Officials/administrators	2	-	-	2	-	-	-	2	-	-	2
Professionals	8	2	1	11	17	5	-	22	25	7	33
Technicians	1	-	-	1	-	3	-	3	1	3	4
Protective service	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	2	-	-	2	2	-	-	2	4	-	4
Office/clerical	-	-	-	-	3	11	-	14	3	11	14
Skilled craft	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-
Total	<u>13</u>	<u>2</u>	<u>1</u>	<u>16</u>	<u>22</u>	<u>19</u>	-	<u>41</u>	<u>35</u>	<u>21</u>	<u>57</u>
Percent	<u>23</u>	<u>3</u>	<u>2</u>	<u>28</u>	<u>39</u>	<u>33</u>	-	<u>72</u>	<u>61</u>	<u>37</u>	<u>100</u>
Community development:											
Officials/administrators	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-
Technicians	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	1	-	-	1	2	-	-	2	3	-	3
Skilled craft	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-
Total	<u>1</u>	-	-	<u>1</u>	<u>2</u>	-	-	<u>2</u>	<u>3</u>	-	<u>3</u>
Percent	<u>33</u>	-	-	<u>33</u>	<u>67</u>	-	-	<u>67</u>	<u>100</u>	-	<u>100</u>
Corrections:											
Officials/administrators	-	-	-	-	-	-	-	-	-	-	-
Professionals	2	-	-	2	2	3	-	5	4	3	7
Technicians	-	4	-	4	1	3	-	4	1	7	8
Protective service	25	5	-	30	1	-	-	1	26	5	31
Paraprofessionals	-	1	-	1	-	2	-	2	-	3	3
Office/clerical	1	3	-	4	-	1	-	1	1	4	5
Skilled craft	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	7	-	7	-	-	-	-	-	7	7
Total	<u>28</u>	<u>20</u>	-	<u>48</u>	<u>4</u>	<u>9</u>	-	<u>13</u>	<u>32</u>	<u>29</u>	<u>61</u>
Percent	<u>46</u>	<u>32</u>	-	<u>78</u>	<u>7</u>	<u>15</u>	-	<u>22</u>	<u>52</u>	<u>48</u>	<u>100</u>
Sanitation and sewage:											
Officials/administrators	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-
Technicians	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	-	-	-	-	1	-	-	1	-	1	1
Skilled craft	-	1	-	1	-	-	-	-	-	1	1
Service/maintenance	3	1	2	6	-	-	-	-	3	1	6
Total	<u>3</u>	<u>2</u>	<u>2</u>	<u>7</u>	-	<u>1</u>	-	<u>1</u>	<u>3</u>	<u>3</u>	<u>8</u>
Percent	<u>37.5</u>	<u>25</u>	<u>25</u>	<u>87.5</u>	-	<u>12.5</u>	-	<u>12.5</u>	<u>37.5</u>	<u>37.5</u>	<u>100</u>
County library:											
Officials/administrators	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-
Technicians	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	-	-	-	-	2	-	-	2	2	-	2
Skilled craft	-	-	-	-	1	-	1	2	1	-	2
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	<u>3</u>	-	<u>1</u>	<u>4</u>	<u>3</u>	-	<u>4</u>
Percent	-	-	-	-	<u>75</u>	-	<u>25</u>	<u>100</u>	<u>75</u>	-	<u>100</u>

GAO note: The jobs in this appendix were categorized by the county using Federal Equal Employment Opportunity Commission definitions.

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