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



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Case Studies Of Revenue Sharing
In 26 Local Governments

ENCLOSURE F

Los Angeles County, California C 2. 42

*BY THE COMPTROLLER GENERAL
OF THE UNITED STATES*

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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 Los Angeles County, California.

For the period January 1, 1972, through June 30, 1974, Los Angeles County was allocated \$230,223,891 in revenue sharing funds, or \$32.70 per capita. Of the amount allocated, \$205,443,191 was received by June 30, 1974, and \$24,845,331 was received in July 1974. Revenue sharing payments were equivalent to about 10.1 percent of Los Angeles County's 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 Los Angeles County.

1. The specific operating and capital programs funded in part or in whole by general revenue sharing in each jurisdiction. Los Angeles County had expended or obligated \$113.8 million in revenue sharing funds through June 30, 1974. Of the \$113.8 million, about \$107.2 million was used for land acquisition and capital improvements, such as construction or modification of underground parking and administration facilities, development of reservoirs and parks, and the purchase of equipment and motor vehicles.

2. The fiscal condition of each jurisdiction, including its surplus or debt status. Of the county's various funds, the general fund is used to finance the major portion of the cost of services provided by the county. For its 5 most recently completed fiscal years, the county has had a surplus in its general fund. The following shows the balance of the county's general fund and all funds at the end of the 5 most recently completed fiscal years.

	Fiscal year				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(millions)				
General fund	\$ 1.3	\$ 15.2	\$104.0	\$122.7	\$ 47.9
All funds	233.2	441.1	510.8	493.0	448.9

The county's pension system as of December 31, 1973, had \$1,028.8 million available for payment of benefits. The unfunded liability for the system was about \$21.6 million as of

December 31, 1970, the date of the last actuarial valuation.

The county's general obligation bonded debt has decreased from \$51.5 million at the end of fiscal year 1970 to \$31.7 million at the end of fiscal year 1974. Bonded debt of the county's flood control district increased from \$358.7 million to \$429.3 million during the same period.

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. A property tax and a 1 percent sales tax are the major county taxes. There are 82 independent school districts in the county, each of which sets its own property tax rate.

Total taxes collected by the county and school districts during the last 5 fiscal years were as follows:

	Fiscal year				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(millions)				
County	\$626.9	\$860.9	\$972.6	\$ 958.6	\$883.5
School districts	824.4	862.2	942.4	1,011.7	938.6

County officials said that, without revenue sharing, cutbacks in construction of facilities and services or a tax increase would have been necessary. They also said part of the property tax rate reduction for fiscal year 1974 was due to the availability of revenue sharing funds.

The percentage of a family's income that is paid to Los Angeles County, other local governments--including city, school district, and special district governments--and to the State government increases as family income increases. The tax burden for a family of four increased from 7.7 percent of family income to 8.8 and 9.9 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. During the 2-year period ended June 30, 1974, Los Angeles County received revenue sharing payments totaling about \$205.4 million, or about 3.7 percent of the budgets for these years. About 2.0 percent of Los Angeles County's 1973 budget and 4.3 percent of its 1974 budget consisted of revenue sharing funds. After including the school district budgets in these calculations, the percentages were 1.2 and 2.6 percent, respectively.

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. In addition to revenue sharing, the county received Federal aid of about \$532.2 and \$525.6 million in fiscal years 1972 and 1973, and estimated that it would receive about \$467.0 and \$526.6 million for fiscal years 1974 and 1975, respectively. Most Federal funds were for social services, public transportation, employment opportunities, and public safety. The county has appropriated \$22.5 million of its revenue sharing funds to support private agency programs for community and social services. Some of these agencies are supported by Federal funds but may lose that support.

6. The record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law. The State of California has a commission with broad powers to prevent and eliminate discriminatory practices because of race, religion, creed, color, national origin, ancestry, or sex. Under a county ordinance, the director of personnel has the responsibility to establish, administer, and provide policy direction for a countywide affirmative action program for equal employment opportunities.

The 1970 census showed that the county's civilian labor force consisted of 3,014,116 persons, which included 39.0 percent females, 9.5 percent blacks, and 15.9 percent Spanish-surnamed persons. As of June 30, 1974, the county government had a total of 63,659 employees, of which 47.8 percent were females, 28.4 percent were blacks, and 10.3 percent were Spanish-surnamed.

The blacks were well represented in all major functions, which include police protection, hospitals and sanitoriums, financial administration, public welfare and corrections. However, Spanish-surnamed persons were underrepresented in all the above functions. The county's black and Spanish-surnamed persons generally had high representation in service/maintenance and office/clerical job categories, while the female work force had high representation in the office/clerical and professional job categories.

The California Fair Employment Practices Commission has closed 49 individual complaints, filed against the county since January 1972, alleging discrimination in employment because of race, sex, religious belief, and national origin. In these closed cases, only five charges were substantiated. The U.S. Equal Employment Opportunity Commission has not been able to investigate any of the 58 complaints filed with it because of

staffing shortages. Three civil rights suits were filed, alleging discrimination in (1) the hiring of blacks and Mexican Americans for the position of firemen, (2) hiring, transfers, and promotion of blacks and Mexican Americans, and (3) training, education for, transfers, and promotions of females. Only the first suit was adjudicated at the time of GAO's review. In that case the county accepted a consent decree which provided that 20 percent of new employees brought aboard by the fire department in each year would be black and 20 percent Mexican American, until representation of these groups was proportionate to their countywide populations.

The county generally has complied with the Davis-Bacon provision. However, it failed to obtain contractor wage statements or payrolls to determine compliance with wage requirements. County officials said they had instituted a procedure to obtain weekly wage statements from contractors and subcontractors.

Regarding the prevailing wage provision of the law, the county charter and civil service regulations require that each employee be paid according to the rates set forth in the pay plan for the class of position in which employed.

7. Public participation in the local budgetary process, and the impact of revenue sharing on that process. Although the county's budgeting process provides for public hearings before the board of supervisors, only six individuals or groups made statements concerning the use of revenue sharing funds during the fiscal year 1975 budget hearings. The persons generally requested revenue sharing funds for activities with which they were associated. In addition, GAO found numerous requests, for allocations of revenue sharing funds by special interest groups, that were not made during the budget hearings.

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 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.

Los Angeles County, California, 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
LOS ANGELES COUNTY

With a population of 7,040,697, Los Angeles County has more people than 41 of the 50 States and ranks first among all counties in variety of activities performed for its people and the volume of business transacted. The county has an annual budget of almost \$3 billion--larger than the budgets of 36 States.

The county consists of 4,083 square miles. Approximately 85 percent of the residents live in the county's 78 incorporated cities. Over one-half of the manufacturing activities in California are carried out in this region. Los Angeles is a leader in the U.S. aerospace industry. In 1970 the median family income of county residents was \$10,970.

The Los Angeles County charter, adopted in 1913, provides for a five-member board of supervisors to govern the county, with each supervisor elected to a 4-year term of office. Other elected county officials are the assessor, district attorney, sheriff, and court judges. All other department heads are appointed.

The board of supervisors has executive, legislative, and quasi-judicial functions. As executives, the supervisors are responsible to residents of unincorporated areas for administration of county provided services. In its legislative role, the board may adopt ordinances and rules, both to control the county government administration and to regulate public conduct within the unincorporated areas of the county. As an appeals board on zoning and licensing matters, it acts in a quasi-judicial capacity.

The board is responsible for adopting an annual budget for all county branches on a fiscal year basis. It also serves as the governing body of many special districts, including flood control, air pollution control, and fire protection districts.

The county government operates more than 50 departments and 26 judicial districts. Additionally, there are 281 special districts within the county, under control of the board, which have their own budgets and levy taxes upon individuals they serve.

The responsibility for providing public services to county residents is fragmented between the county, cities, State, special districts--including independent school districts--and private sources.

To avoid duplication, cities contract with the county for their services. The 78 cities in the county contract for at least one or more county services, and 31 of the 33 cities incorporated since 1954 contract with the county for nearly all their municipal services.

The county is responsible for providing judicial administration (courts), public welfare, environmental protection, and health and hospital facilities.

Judicial administration is provided through judicial districts and the superior court (principal trial court), whose expenses are paid with county funds. The county also has a probation department and several detention facilities.

Public welfare is administered by the county, with funding shared by the county, State, and Federal governments. In addition to public assistance (cash payments) provided the poor, aged, and disabled, it provides social worker services for care of dependent and neglected children and adults in boarding homes and institutions.

The county has jurisdiction over stationary sources of air pollution, while the State is responsible for controlling pollution from motor vehicles. The county's air pollution control district enforces antipollution regulations and conducts related research.

The county is responsible for preservation of public health and the prevention and control of communicable diseases. County health services include communicable disease control, sanitation, child and maternal health, public health education, substance abuse programs, mental health programs, and vital records. It operates nine hospitals and two rehabilitation centers on an inpatient and outpatient basis.

Police and fire protection, libraries, and parks and recreation are provided to residents of all unincorporated areas and to cities that have contracted for such services. Other county residents are provided these services by their respective cities.

The Southern California Rapid Transit District, an independent special district, is responsible for public transportation. One of its major functions, in addition

to providing bus service, is to solve transportation problems, with emphasis on the development of a rapid transit system. Several cities also provide bus transportation.

Sewerage and garbage disposal services are usually provided by a special district or a city, although the latter service is also provided by private sources. In addition, a special county district provides flood control for the entire county.

Primary and secondary education is provided by 82 independent school districts. Each school district is governed by an elected board and levies its own property tax.

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

To satisfy the 20 percent minimum and 145 percent maximum constraints, the Office of Revenue Sharing uses funds made available when local governments exceed the 145 percent maximum to raise the allocation 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.

Los Angeles County was not constrained at the 50 percent level in any of the first four entitlement periods (January 1, 1972, through June 30, 1974), but constraints applied to other governments in the State resulted in an increase in Los Angeles County's allocation. Our calculations showed that, if the allocation formula were applied in California without all the act's constraints, Los Angeles County's allocation for the period January 1, 1972, through June 30, 1974, would have been \$227,904,757. However, because these constraints were applied, its allocation was \$230,223,891. Initial allocations and payments to it for the same period were \$230,288,522, including \$24,845,331 received in July 1974. The payment for the next entitlement period will be reduced by \$64,631, 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 Los Angeles County with Mono County and San Mateo County-- which received the highest and lowest per capita amounts, respectively, of the State's 57 counties--and with Orange County, whose population of 1,421,233 is closest to Los Angeles County's population of 7,041,980.

<u>County</u>	Revenue sharing funds received for the period January 1, 1972, through June 30, 1974		
	<u>Received (note a)</u>	<u>Per capita share</u>	<u>As a percent of taxes (note b)</u>
Los Angeles	\$230,288,522	\$32.70	10.1
Mono	296,775	73.90	7.0
San Mateo	8,149,382	14.62	7.3
Orange	24,821,729	17.46	10.1

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 California's 57 county governments for the same period was \$617,229,807, or \$32.06 per capita.

CHAPTER 2

BUDGETING AND PUBLIC PARTICIPATION

IN THE BUDGETARY PROCESS

There were over 2,700 different funds included in the fiscal year 1974 auditor-controller's annual report, in the following six fund categories:

- I. County operating, special revenue, and bond funds:
 - a. Countywide funds included in the general county levy:
 - 1. General
 - 2. Accumulated capital outlay
 - 3. Debt service
 - b. Countywide funds not included in the general county levy, including:
 - 1. Revenue sharing
 - 2. Road
 - c. Less than countywide funds:
 - 1. Public library
 - 2. Special road
 - d. Bond funds
- II. Special district funds under control of the county board of supervisors
- III. Special district funds under control of their own local boards
- IV. School funds
- V. Trust and agency funds
- VI. Working capital and marina funds

1. The funds within the first category finance the operations of the general county government and are divided into four groups, depending on the revenue sources of each fund.

The first group, countywide funds included in the general county levy, derives its revenue from property taxes levied countywide, fines, licenses, permits, fees, and aid from other governmental agencies. The primary fund in this category is the general fund, which finances about 80 percent of the county budget. The other funds include (1) the accumulative capital outlay fund, for capital projects that are not financed entirely in any one year and (2) the debt service funds, which represent amounts appropriated to repay principal and interest on county bonds.

The second group, countywide funds not included in the general county levy, receives most of its revenues from other governmental agencies. These are special revenue funds that receive moneys from sources other than property taxes and generally are limited to specific uses. The two major funds in this group are revenue sharing and road funds.

The third group, less than countywide funds, finances services provided to only part of the county residents. These funds receive the major part of their revenues from property taxes levied against those individuals who utilize the services. Included in this group are the library funds and five special road funds that serve unincorporated areas. The library is included in this group because it does not serve the entire county (it serves only unincorporated areas and certain cities that contract for this service). The library derives part of its revenues from property taxes, fees, and other charges.

The final group includes the bond funds for capital projects. These funds account for bond proceeds.

2. The second category of funds, special districts under control of the board of supervisors, derives most of its revenues from property taxes. There are 281 special districts in this category which provide a particular service to a specific area or group of citizens. The revenues are received through individual tax levies on those who use the service. Some of the special districts are fire protection, flood control, water works, landscape maintenance, and lighting districts.

3. The third category of funds is similar to that just discussed except that the funds are under the control of elected local boards (independent special districts). Major funds in this category are those for the various special sanitation districts.

4. The fourth category, school funds, includes the consolidation of operating and construction funds for all school districts within the county. Revenue sources include property

taxes and aid from other governmental agencies. While the county does not have budgetary control over these funds, it is required by State law to examine all expenditures to determine if they were made in accordance with (a) the budgets adopted by each district and (b) provisions of the education code governing financial transactions.

5. The fifth category includes trust and agency funds. Funds in this category generally include those not under county budgetary control, such as local transportation, hospital, and park authority funds.

6. The final category, working capital and marina funds, generally accounts for (a) the sanitary landfills serving various independent sanitation districts, which derive most of their revenues from use charges and (b) the marina fund, which accounts for the proceeds of revenue bonds issued for constructing a small craft harbor.

RELATIONSHIP OF REVENUE
SHARING TO TOTAL BUDGET

During the 2-year period ended June 30, 1974, the county received revenue sharing payments totaling about \$205.4 million, \$42.0 million of which was an allocation for fiscal year 1972. As shown in the following table, for fiscal year 1973 the city budgeted about \$53.8 million of the \$106.5 million it received. For fiscal year 1974 the county budgeted about \$127 million.

The following table shows Los Angeles County's budget for fiscal year 1972, the year prior to the receipt of revenue sharing. It also shows revenue sharing funds received and budgeted for fiscal years 1973 and 1974 and their relationship to the county's budgets for these years.

<u>Los Angeles County</u>	<u>Fiscal years</u>		
	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(millions)		
County budget	\$2,752.4	\$2,639.6	\$2,945.3
County school expenditures (note a)	<u>1,662.7</u>	<u>1,746.3</u>	<u>1,927.3</u>
Total	<u>\$4,415.1</u>	<u>\$4,385.9</u>	<u>\$4,872.6</u>
Revenue sharing payments received	-	\$106.5	\$98.9
Revenue sharing funds budgeted	-	\$53.8	\$127.0
Cumulative revenue sharing pay- ments received but not budgeted	-	\$52.7	\$24.6
Percentage of county budget represented by revenue sharing	-	2.0	4.3
Percentage of county budget and school district expenditures represented by revenue sharing	-	1.2	2.6

a/Since county school budgets were not readily available, actual expenditures were used.

School district data is included in the foregoing table to make the budgets comparable with those of local governments whose responsibilities include operating local school systems. Although independent school districts do not receive revenue sharing funds directly from the Federal Government, the financing of public schools is a major responsibility at the local government level and represents a significant part of the local tax burden.

During fiscal years 1973 and 1974 the county budgeted about \$180.8 million of the \$205.4 million in revenue sharing it received. The county prepared its fiscal year 1973 budget without considering revenue sharing funds. However, it used a portion of the funds received in fiscal year 1973 as substitute financing for its budget. The unbudgeted balance was carried forward to fiscal year 1974.

County functions and activities receive appropriations as budget units. A department can receive a total appropriation as one budget unit, or several appropriations can be made to various budget units that are administered by one

department. In fiscal year 1975 the county had about 163 different budget units.

The following schedule shows the county budget and the amount of revenue sharing budgeted, consolidated by department and/or activity, for fiscal years 1973, 1974, and 1975. The schedule does not include (1) budgets for the 281 self-sustaining special districts under control of the board of supervisors or (2) provisions for contingencies.

Department/activity	Fiscal year					
	1973		1974		1975	
	Total budget	Revenue sharing	Total budget	Revenue sharing	Total budget	Revenue sharing
	(000 omitted)					
Board of supervisors	\$ 2,697	\$ -	\$ 3,229	\$ -	\$ 4,155	\$ 49
Chief administrative officer	2,674	-	3,260	-	3,507	44
Finance	37,549	-	40,666	932	44,285	982
Counsel	3,425	-	3,610	-	4,784	41
Personnel	6,631	-	7,174	-	8,469	59
Elections	10,730	-	12,673	-	11,844	62
Communications	17,164	-	18,866	-	20,716	91
Real property management	81,665	-	90,785	-	111,481	5,719
Plant acquisition	88,753	46,700	174,210	115,516	253,466	103,772
Promotion	3,813	-	775	-	740	-
Fire apparatus and motor vehicles	6,939	6,939	5,981	5,301	6,402	5,608
Other general	141,732	-	151,377	158	150,484	145
Judicial	81,132	-	82,566	-	97,188	651
Sheriff/marshal	93,333	-	100,257	-	119,700	48
Detention and correction	77,632	-	87,023	-	107,821	7,211
Forester and fire warden	19,319	-	20,744	557	24,321	281
Protective inspection	2,295	-	4,043	-	4,037	30
Other protection	13,865	-	15,621	-	17,098	605
Roads	112,430	-	125,104	-	141,539	-
Air pollution control	6,068	-	7,117	-	7,498	153
Health services	364,989	-	508,951	1,166	542,872	5,827
Public social services	550,967	-	603,040	-	297,642	-
Aid to families with dependent children	613,979	-	568,718	-	599,100	-
Other public assistance	36,260	-	27,653	-	15,704	2
Public library	15,504	-	14,497	-	18,749	-
Other education	728	-	808	-	855	-
Recreation facilities	21,851	-	23,365	79	31,822	872
Cultural services	10,374	-	11,247	-	12,083	125
Debt service	6,164	-	5,999	-	5,715	-
Total county	2,430,663	53,639	2,719,362	123,709	2,564,077	132,377
Noncounty:						
Rapaid transit subsidy	148	148	-	-	41,309	41,309
Private agencies/community groups	-	-	3,337	3,337	24,045	24,045
Total	\$2,430,811	\$53,787	\$2,722,699	\$127,046	\$2,629,430	\$197,731

Note: 1. Totals may not add due to rounding.

2. See ch. 6 for discussion of revenue sharing budgeted in 1975 for use by various community groups.

The county has budgeted its revenue sharing funds primarily to fund capital projects. The board of supervisors used revenue sharing as a substitute for more costly long-term financing methods. Relatively minor amounts of revenue sharing funds were appropriated to county departments for operations and maintenance. This stems from a county policy of using revenue sharing funds for one-time expenditures. County officials felt funding departmental operating costs with revenue sharing could result in the county facing a substantial ongoing obligation which could not be financed if revenue sharing were terminated.

The functional and specific uses of revenue sharing funds are discussed in chapter 3.

PUBLIC INVOLVEMENT IN BUDGETARY PROCESS

Budgetary process

The budget process begins with each department or budgetary unit preparing its budget request and submitting it to the chief administrative officer. After review and analysis, the administrative office consolidates all requests for submission to the board of supervisors. The board reviews the chief administrative officer's recommendations, orders changes as it sees fit, and adopts the adjusted recommendations as the proposed budget. Public hearings on the proposed budget must be held for a maximum of 10 days or until all interested persons have had an opportunity to be heard.

In fiscal years 1974 and 1975, contrary to normal procedure, some additional steps were taken in budgeting revenue sharing funds. Each department, rather than the chief administrative officer, prepared its own fiscal year 1974 recommendations for revenue sharing uses. These recommendations were consolidated into a booklet that became a special part of the budgetary procedure that year. Additionally, the board held special public hearings for the purpose of allocating fiscal year 1975 revenue sharing funds to private community groups; these hearings included proposals from the groups.

The capital budget is part of the county budget. Capital project proposals originate in the department needing the project. These proposals are forwarded to the chief administrative officer, who formulates that part of the budget. Only those projects specifically adopted by the board of supervisors remain as part of the county budget.

After the close of public hearings, the board deliberates and debates the proposed budget, including consideration of testimony offered at the public hearing and any other adjustments to the budget it deems necessary. These deliberations are conducted as open hearings and the board may consider such additional testimony as it sees fit.

Public involvement

The county publishes its planned use of revenue sharing funds in a daily newspaper. County officials also advise the news media of the publication of the planned use reports and the availability of written reports for public scrutiny. Actual use reports of revenue sharing funds are published in the daily newspaper after the end of each year. A county official told us that no other steps are taken to publicize the revenue sharing program. However, he stated that the press corps attends county hearings and generally publishes newsworthy data on revenue sharing funds.

Records of the budget hearings for fiscal year 1975 showed that many statements were made concerning various funds included in the budget but only six individuals or groups made statements or requests concerning the use of revenue sharing funds. While public discussions of revenue sharing in the budget hearings appeared somewhat minimal, local interest groups actively attempted to influence revenue sharing allocations. Such groups made about 100 requests for funding before July 1, 1973. In addition, as a result of the county budgeting \$22.5 million of revenue sharing funds for support of private agency programs during fiscal year 1975, it received hundreds of funding requests. On October 15, 1974, the board authorized establishment of a Citizens Advisory Committee which will be responsible for recommending areas and priorities for funding community organizations and agencies.

We discussed community involvement in planning the use of revenue sharing with special interest groups. Five of eight organizations stated that they received less information on revenue sharing than on other county funds. Seven of the eight organizations indicated that the information on revenue sharing was not adequate in that it was difficult to obtain information concerning the use of revenue sharing because of the switching of certain responsibilities between departments.

CHAPTER 3

PROGRAMS FUNDED WITH REVENUE SHARING

Los Angeles County was allocated \$230.3 million in revenue sharing funds for the period January 1, 1972, through June 30, 1974. Of the amount allocated, \$205.4 million was received by June 30, 1974, and \$24.8 million was received in July 1974. As of June 30, 1974, interest earnings on the funds totaled \$12.1 million. A total of \$62.1 million had been expended and an additional \$51.7 million had been obligated.

USES OF REVENUE SHARING

The uses of revenue sharing funds described in this chapter are those reflected by Los Angeles 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 borrowing, 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

The following schedules show broad functional uses of funds expended or obligated as of June 30, 1974.

Revenue Sharing Funds Expended or
Obligated for Operations and Maintenance

<u>Function</u>	<u>Expended</u>	<u>Unliquidated obligations</u>
	----- (millions) -----	
Public transportation	\$5.32	\$.06
Recreation	.57	.10
Social services for poor and aged	.39	-
Financial administration	<u>.24</u>	<u>-</u>
Total	<u>\$6.52</u>	<u>\$.16</u>

Revenue Sharing Funds Expended or
Obligated for Capital Purposes

<u>Function</u>	<u>Expended</u>	<u>Unliquidated obligations</u>
	----- (millions) -----	
Education	\$.02	\$.01
Hospitals or clinics	10.74	4.63
Public safety	16.60	13.71
Recreation	12.16	20.23
Environmental protection	1.13	.26
Multipurpose and general government	14.85	11.02
Library	-	1.70
Social development	.06	.02
Housing and community development	<u>.01</u>	<u>-</u>
Total	<u>\$55.57</u>	<u>\$51.58</u>

Specific uses

Expenditures for operations and maintenance included (1) \$88,000 for the "minibus" system in downtown Los Angeles, (2) \$5.3 million to the transit district to subsidize bus fares, (3) \$572,000 to private and nongovernmental community programs, including the Association of Minority Golfers, Sugar

Ray Youth Foundation, Long Beach Boy Scouts, and the Young Men's Christian Association, (4) \$231,000 to the Greater Los Angeles Community Action Agency for support of the Federal community action program, associated with the Federal Office of Economic Opportunity, (5) \$157,000 for salaries and supplies in the county's department of urban affairs, and (6) \$235,000 to the county assessor for continuing a multiyear study to install a data base computer system for property assessments.

The county has primarily used revenue sharing to finance capital projects. Otherwise, according to county officials, these projects would have had to be financed with local taxes or not be constructed at all. County officials also believed that long-term financing to build these projects would have been much costlier because of high interest rates. In fiscal years 1973 and 1974, 87 and 91 percent, respectively, of budgeted revenue sharing funds were appropriated for capital projects. As of June 30, 1974, \$55.6 million had been expended for capital purposes, primarily construction, land acquisition, renovation, and other improvements to public places. The capital expenditures also included \$8.4 million for purchasing about 1,550 motor vehicles. The \$51.6 million, obligated at June 30, 1974, was for 191 capital projects and equipment.

Following are examples of larger capital projects funded with revenue sharing:

- Land acquisition, demolition of old buildings, and phase III construction (Spring to Broadway) of underground parking facilities and the mall for the El Paseo de Los Pobladores de Los Angeles--\$8.6 million.
- Expansion of court building and equipment for the Citrus District Courts and Health Building--\$2.6 million.
- Land acquisition, construction of new building, and equipment for the West Hollywood Sheriff's Station--\$3.7 million.
- Construction of parking structure and building and equipment for the Martin Luther King, Jr., General Hospital--\$7.6 million.
- General development and equipment for the afterbay of the Castaic Reservoir--\$4.3 million.
- General development and equipment for the El Cariso Regional County Park--\$3.6 million.

ACCOUNTING FOR REVENUE SHARING FUNDS

The State directed the county to account for its revenue sharing funds as a special revenue fund rather than as a trust fund because California counties have budgetary control over special revenue funds but not over trust funds.

Revenue sharing receipts are recorded in the Federal revenue sharing fund and the funds are turned over to the county's treasurer-tax collector for investment. Twice a year the auditor-controller analyzes the earnings from the investment pool and distributes them to contributing funds, based on the percentage contributed by each fund.

Once revenue sharing funds have been appropriated, expenditures can be made directly from the revenue sharing fund to a vendor or can be transferred to the general fund. Funds appropriated for capital projects and outside community groups are paid directly from the revenue sharing fund. County department expenditures are made from the general fund, with subsequent reimbursement from the revenue sharing fund.

AUDITS OF REVENUE SHARING

No audits had been made of the county's revenue sharing funds by outside auditors. The county's audit division had performed a limited audit, including a review of revenue sharing funds used to subsidize the transit district's 25-cent bus fare. As of December 1974, the audit had not disclosed any noncompliance situations with the priority expenditure, civil rights, Davis-Bacon, and prevailing wage provisions of the Revenue Sharing Act.

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 report 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.

The county's formal policy regarding nondiscrimination has been promulgated in an ordinance which provides that the director of personnel establish, administer, and provide policy direction for a countywide affirmative action program to insure that equal employment opportunities exist in each county department. The ordinance states that the director of personnel is also responsible for intensifying efforts to recruit minority groups and females; establishing career ladders so that all racial and ethnic groups and females will have the opportunity to achieve increasing responsibility, status, and pay; and providing for counseling and training so that all racial and ethnic groups and females may obtain necessary skills and knowledge to qualify for advancement.

The chief administrative officer and director of personnel are responsible for insuring that each county department has an effective affirmative action program that meets staffing needs. The director of personnel submits to the board of supervisors progress reports on the program, including statistics on the racial and sexual makeup of the work force, specific goals accomplished and in progress, and new priorities and goals.

California has created a State Commission on Fair Employment Practices designed to prevent and eliminate discrimination in employment and otherwise against persons because of race, religious creed, color, national origin, ancestry, or sex. The commission consists of seven members appointed by the Governor with the advice and consent of the State Senate.

The commission investigates complaints of discriminatory employment practices. If it finds any discriminatory employment practice, it requires the respondents to cease and desist from such practice and to take action, including hiring, reinstating, or upgrading employees, with or without backpay, or restoration to membership in any respondent labor organization, as, in the judgment of the commission, will effectuate the purposes of the State's Fair Employment Practices

Act. The respondent is further required to report the manner of compliance. Final orders or decisions of the commission are subject to judicial review. Whenever the commission believes, on the basis of evidence, that anyone is violating or is about to violate any final order or decision issued by it, the commission may bring an action in superior court against such person to enjoin him from continuing the violation.

Comparison of local government work force and civilian labor force

According to the 1970 census, the countywide civilian labor force totaled 3,014,116 persons. The county government work force on June 30, 1974, totaled 63,659 persons.

Comparison of County Government Work Force with Civilian Labor Force

	<u>Male</u>		<u>Female</u>		<u>Total</u>	
	<u>Number</u>	<u>Per- cent</u>	<u>Number</u>	<u>Per- cent</u>	<u>Number</u>	<u>Per- cent</u>
Civilian labor force:						
Total	<u>1,838,326</u>	<u>61.0</u>	<u>1,175,790</u>	<u>39.0</u>	<u>3,014,116</u>	<u>100.0</u>
Black	158,290	5.2	129,279	4.3	287,569	9.5
Spanish surname	304,363	10.1	174,851	5.8	479,214	15.9
County government work force:						
White	22,740	35.6	16,293	25.7	39,033	61.3
Black	7,230	11.4	10,823	17.0	18,053	28.4
Spanish surname	<u>3,297</u>	<u>5.2</u>	<u>3,276</u>	<u>5.1</u>	<u>6,573</u>	<u>10.3</u>
Total	<u>33,267</u>	<u>52.2</u>	<u>30,392</u>	<u>47.8</u>	<u>63,659</u>	<u>100.0</u>

The percentage of females in the county government work force (47.8 percent) was considerably above the percentage of females in the civilian labor force (39 percent). The percentage of black females in the county government work force was significantly above, and the percentage of Spanish-surnamed females in the county government work force was slightly below,

that of the civilian labor force. Spanish-surnamed males represented 5.2 percent of the county government work force and 10.1 percent of the civilian labor force. On the other hand, black males represented 11.4 percent of the county government work force, compared to 5.2 percent of the civilian labor force.

Our analysis of the work forces of five functional categories as of June 30, 1974 (see app. I), which comprise the major part of the county government work force, showed the following percentages of minorities and females.

<u>Function</u>	<u>Percent</u>		
	<u>Black</u>	<u>Spanish surnamed</u>	<u>Female</u>
Hospitals and sanitoriums	38.4	13.4	66.6
Public welfare	33.1	8.1	75.5
Police protection	14.1	6.6	24.6
Financial administration	25.3	9.3	47.5
Corrections	33.7	9.1	45.3

Noting that the county government employed a significantly higher percentage of blacks than are in the civilian labor force, county officials said for several years the county has hired many disadvantaged persons under various manpower programs. They also said the composition of the Spanish-surnamed in the government work force has increased from 4.7 percent to 10.3 percent from January 1969 to June 1974. They cited the Spanish-language barrier and the greater organization of the black community as reasons for higher representation of blacks than Spanish-surnamed in the government work force.

The percentage of blacks in the county government work force in all job categories exceeded the percentage of blacks in the civilian labor force, ranging from 10.5 percent for protective service to 50 percent for the service/maintenance category. The Spanish-surnamed government work force was below the civilian labor force of 15.9 percent in all categories except service/maintenance. The female government work force ranged from 0.1 percent to 84.6 percent among job categories. The composition of the county government work force by job category is summarized below.

Job category	Percent		
	Black	Spanish surnamed	Female
Officials/administrators	16.0	5.2	27.2
Professionals	13.0	4.7	53.9
Technicians	15.5	5.6	15.2
Protective service	10.5	5.6	6.4
Paraprofessionals	30.9	10.1	42.4
Office/clerical	35.6	13.2	84.6
Skilled craft	12.7	11.1	.1
Service/maintenance	50.0	16.0	33.3

The following table summarizes the racial and sexual composition of the 3,173 persons hired during the year ended June 30, 1974. (See app. II for more details.)

	Male		Female		Total	
	Number	Per- cent	Number	Per- cent	Number	Per- cent
White	789	24.9	605	19.1	1,394	43.9
Black	401	12.6	501	15.8	902	28.4
Spanish surnamed	318	10.0	339	10.7	657	20.7
Asian American	106	3.3	112	3.6	218	7.0
American Indian	-	-	2	-	2	-
Other	-	-	-	-	-	-
Total	<u>1,614</u>	<u>50.8</u>	<u>1,559</u>	<u>49.2</u>	<u>3,173</u>	<u>100.0</u>

County officials gave us the following information on the 7,309 promotions during the year ended June 30, 1974.

	Male		Female		Total	
	Number	Per- cent	Number	Per- cent	Number	Per- cent
White	2,265	31.0	1,541	21.1	3,806	52.1
Black	765	10.5	1,165	15.9	1,930	26.4
Spanish surnamed	589	8.0	552	7.6	1,141	15.6
Asian American	156	2.1	151	2.1	307	4.2
American Indian	6	.1	9	.1	15	.2
Other	78	1.1	32	.4	110	1.5
Total	<u>3,859</u>	<u>52.8</u>	<u>3,450</u>	<u>47.2</u>	<u>7,309</u>	<u>100.0</u>

County officials said they have established individual goals and timetables for each department, most of which are short range. They said the county government is presently developing a comprehensive plan, including goals and timetable targets and focused on those occupational groups in each department as well as countywide, where there are ethnic/sexual imbalances. The goals and timetables will be based on the proportion of each ethnic group in the county population.

Complaints

The California Fair Employment Practices Commission has closed 49 individual complaints filed against the county since January 1972, five of which were sustained. Ten of the closed complaints alleging sex discrimination were filed by females and four were sustained. Three of the four sustained complaints involved hiring practices and one involved promotion practices. Of the remaining 39 closed complaints, which alleged discrimination because of race, color, ancestry, religion, or national origin, 1 was sustained.

Eleven additional complaints are open. Nine allege discrimination because of race, color, ancestry, or national origin. The remaining two allege sex discrimination.

The Los Angeles district office, U.S. Equal Employment Opportunity Commission, had received 58 complaints against the county. These involved alleged discrimination because of sex and ethnic background and included the county's department of public social services, sheriff's department, occupational health services, department of roads, data processing department, department of personnel, department of parks and recreation, USC Medical Center, county engineer, probation department, fire department, and mechanical department. Officials said that, because of staff shortages, the district office has not been able to investigate any of the complaints.

Civil rights suits

Three recent class action suits alleging discrimination in employment practices have been filed. One has been settled; the others have not been adjudicated.

On January 11, 1973, a class action suit against the county was filed with the U.S. District Court. The complaint stated that the county had for many years pursued discriminatory employment practices against black and Mexican American applicants for positions as county firemen. The county accepted a consent decree providing that 20 percent of new employees of the fire department each year shall be black and 20 percent shall be Mexican American, until representation of these groups is proportionate to countywide population.

A class action suit was filed in the U.S. District Court in July 1973 contending that the county engaged in discriminatory employment practices against blacks and Mexican Americans in the areas of recruiting, hiring, interdepartmental transfers, promotions, and terminations. The suit had not been adjudicated.

In August 1973 a class action suit was filed in the U.S. District Court. The suit alleged that widespread discriminatory employment policy and practices were being used against female employees, precluding training and education for, transfer to, and promotion to higher ranking, higher paying, and more challenging jobs and supervisory and management positions. This case had not been adjudicated.

A county administrative official said no complaints or suits had been filed against the county alleging discriminatory practices in the use of revenue sharing funds.

Services and capital projects

The county has made extensive use of its revenue sharing funds for capital projects. An official from the county's administrative office said revenue sharing funds expended for capital projects, subsidization of bus transportation, and the community action programs had not been used in a manner to purposely avoid a potential discriminatory problem.

None of the 12 local special interest organizations we contacted felt that the county was using discriminatory practices in the services or capital projects being financed with revenue sharing funds. However, two of the groups that participated in a multigroup study indicated that the county's failure to carefully plan for the use of revenue sharing, and its failure to review sites for possible discriminatory selection, placed it in the precarious position of possibly having violated Federal legislation prohibiting discrimination in both the use or site selection of capital projects funded with revenue sharing.

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.

Office of Revenue Sharing regulations implementing this provision require that contracts exceeding \$2,000 shall contain a provision stating the minimum wages paid various classes of laborers and mechanics as determined by the Secretary of Labor. Further, the contract shall stipulate that the contractor shall pay wage rates not less than those stated in the specifications, regardless of any contractual relationships

alleged to exist between the contractor and such laborers and mechanics. A further contract stipulation is that there may be withheld from the contractor so much of accrued payments as considered necessary by the contracting officer to pay to laborers and employees the difference between wage rates required by the contract and rates actually received.

The county had spent revenue sharing funds during fiscal years 1973 and 1974 to finance capital projects amounting to about \$13.9 and \$41.7 million, respectively.

We selected the following six construction contracts, which amounted to about \$4.4 million, to test whether the county was complying with the Davis-Bacon provision.

<u>Project</u>	<u>Contract amount</u>	<u>Date construction started</u>
Rio Hondo Area Building (new facility)	\$ 873,750	8/21/73
Van Nuys County Building (parking structure)	883,800	10/22/73
Gonzales Boy's Camp (security dormitory and wall)	795,800	10/29/73
Arcadia County Park (general development, phase VI)	639,800	1/28/74
Mary McLeod Bethune County Park (gymnasium and multipurpose building)	741,936	7/1/74
Pacoima Helicopter Facility (aircraft hangar building)	<u>440,784</u>	8/12/74
Total	<u>\$4,375,870</u>	

Facilities department officials stated that the county took measures in July 1973 to insure that the Davis-Bacon provision would be followed. They stated that a Federal Labor Standards specification containing the required contract clauses was approved and all contracts out for bid were amended either by reference to the act or by providing the bidders with a copy of the specification. The bidders were also advised at this time of the prevailing Federal wage rates. Our examination of contract files showed that, except for the Gonzales Boy's Camp project, the required clauses and Federal wage rates were incorporated in the contracts; county officials said the specifications for this project were not updated because of oversight.

Our examination of the files showed that the contractors for the six projects had not furnished the county weekly statements and payrolls regarding wages paid each of their employees as required by Office of Revenue Sharing regulations. County officials said a procedure had been established in the facilities department to obtain weekly wage statements from contractors and subcontractors. They said they were examining the potential requirements in terms of the costs and manpower which might be associated with a field audit program to verify that the contractors were complying with county specifications requiring payment of prevailing wages.

A facilities department official stated that the Davis-Bacon provision did not affect the county's decision to use revenue sharing funds or the cost of projects financed with revenue sharing funds because union wages were paid for all projects. He said some additional cost for the paperwork involved with the provision would be included in the contractors' bids.

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.

As provided in the county charter, the civil service of the county is a classified service, except for elected officers and certain other top level officials. The board of supervisors establishes compensation for employees annually through adoption of a salary ordinance, which includes a salary schedule for the classified service.

The only significant number of employees whose salaries were funded with revenue sharing were the community workers in the county's probation department. Our review of the provisions of the salary ordinance and discussions with county officials showed that, regardless of funds used for salaries, these employees would not receive less than other employees in the same class or category.

CHAPTER 5

FINANCIAL STATUS

TREND OF FUND BALANCES

The following table shows the cumulative uncommitted balance for each major county fund under the budgetary control of the board of supervisors for the 5 most recently completed fiscal periods. Minor funds are shown on a consolidated basis.

	Fund balances at June 30				
	1970	1971	1972	1973	1974
	(millions)				
Countywide funds included in the general county levy:					
General	\$ 1.3	\$ 15.2	\$104.0	\$122.7	\$ 47.9
Other	3.5	3.2	3.8	2.9	15.0
Total	4.8	18.4	107.8	125.6	62.9
Countywide funds not included in the general county levy:					
Road	16.3	9.6	12.9	13.3	8.5
Revenue sharing	-	-	-	-	60.7
Other	1.6	.3	.6	-.5	-.9
Total	17.9	9.9	13.5	12.8	68.3
Less than county-wide funds	.7	1.6	1.4	1.5	3.0
Bond funds	4.9	1.8	1.1	.7	.5
Special district funds under the control of the county board of supervisors	205.8	409.4	387.0	352.4	314.2
Total	\$233.2	\$441.1	\$510.8	\$493.0	\$448.9

The \$88.8 million increase in the general fund balance at June 30, 1972, resulted from actual expenditures falling significantly short of budgeted expenditures in that year, mainly because of a reduction in the public welfare rolls.

The increase from 1972 to 1973 was due in part to the county's use of revenue sharing as substitute financing for the budget during the year. According to county officials, the decrease in the general fund balance as of June 30, 1974, was basically because of the prior 2 years being abnormally high.

County officials have stated that continuation of all traditional services in the immediate future without revenue sharing would require a tax increase, and that capital projects and such programs as the bus fare subsidy would have to be cut or discontinued.

We were told that the major fiscal problem the county faces is that its revenues are increasing at a rate of 4 percent each year, while its expenses are increasing at a 12 percent rate. Also, due to the current economic recession, greater demands exist for social and health services, at increased costs. Thus, county officials believe that the county is dependent on revenue sharing, even though the funds had not been used extensively before fiscal year 1975, and that loss of revenue sharing would place the county in a financial bind.

Pension fund

All full-time county employees are members of a pension plan operated by the Los Angeles County Employees Retirement Association. The association is independent of county government and has entire fiscal responsibility for the funds. Contributions are made by both the employee and the county.

The pension plan is fully funded for all current service costs. However, based on an actuarial valuation, the county must still contribute to fund "past service costs" to cover benefits applicable to those employed before the association began in 1938. The present value of future contributions by the county on account of past service costs was approximately \$21.6 million as of December 31, 1970, the date of the last actuarial valuation.

The approximate amounts in the pension fund available for benefit payments at December 31, 1969-73 follow.

(millions)

1969	\$ 613.8
1970	677.1
1971	789.4
1972	897.3
1973	1,028.8

INDEBTEDNESS

The county has had 11 bond issues outstanding during the last five fiscal periods, with the last issue approved by the voters in 1965. Two issues were retired during fiscal year 1972. In addition, the flood control and water works districts, under the control of the board of supervisors, have outstanding bond issues; however, these bonds are the financial responsibility of the special districts and not the county government.

The following table shows the outstanding bonded debt at the end of the five most recently completed fiscal periods.

<u>Fiscal year</u>	<u>General county</u>	<u>Special districts</u>	
		<u>Flood control</u>	<u>Water works</u>
		(millions)	
1970	\$51.5	\$358.7	\$11.5
1971	46.3	380.1	11.5
1972	41.2	394.6	11.2
1973	36.4	427.5	10.9
1974	31.7	429.3	10.7

Borrowing procedures

The process of authorizing the issuance of general county bonds begins with a bond resolution for a particular project being presented to the board of supervisors. The board may then authorize the proposed bond issue to be placed on the ballot. The bond issue must receive two-thirds of the total votes cast in order to be approved. If the bond issue passes, the board may adopt a resolution providing for issuance of all or any part of the bonds authorized. The resolution also will prescribe the format for the bond issue and interest coupons and fix the maturity time of the bonds. The same procedure is followed for authorization of bonds of each special district, except that only the people in that district are eligible to vote.

Bond ratings were not available for the water works district bonds, nor for all years of some general county

bonds. Most general county bonds have been given a high quality rating. The county's bond rating was increased to the highest possible rating in July 1974. Bonds of the flood control district were also given a high quality rating from 1965 through 1973, and in 1974 they were given the highest possible rating.

The county has had difficulty obtaining voter approval of its general bond issues. The county is so large that voters are reluctant to vote for a bond issue to finance a project outside their area. Of six proposed bond issues placed on the ballot during the years 1964-74, all but one failed.

Because of this inability to obtain voter approval, the county finances capital projects through an alternate method--the "joint power authority" arrangement. The county and one city can form an "authority" that sells bonds to finance a capital project. When the facility is complete, it is leased by the authority to the county, the amount of rent being equal to the principal and interest due on the bonds. The facility will eventually become county property at the end of the term of the lease. According to county officials, the availability of revenue sharing has resulted in less use of this method.

Borrowing restrictions

California's state code provides that total county indebtedness cannot exceed 5 percent of the assessed valuation of taxable property within the county. As of June 30, 1974, the county's 5 percent of the assessed valuation was \$1,095 million, as compared with the county's indebtedness of \$31.7 million for outstanding bonds. However, the State requires that 60 percent of the amounts due on joint power authority leases be added to the bonded indebtedness in determining whether the county has exceeded the debt ceiling. Sixty percent of the due amounts of the leases at June 30, 1974, was \$119.9 million. These amounts total \$151.6 million, or 14 percent, of the debt ceiling.

There is no debt limit on special districts under the control of the board of supervisors.

According to county officials, bonds are only issued for capital projects and must be used for their specific authorized purpose.

TAXATION

Major taxes levied

Los Angeles County

The major taxes levied by the county are the property tax and the sales and use tax, which are shown below along with total receipts for each tax during fiscal years 1970-74.

<u>Type of tax</u>	<u>Fiscal year</u>				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(millions)				
Property:					
County	\$522.3	\$749.4	\$852.1	\$832.2	\$756.7
Special districts under county control	87.8	93.7	102.5	107.5	104.6
Sales and use	10.6	11.0	11.0	13.4	17.1
Other	<u>6.2</u>	<u>6.8</u>	<u>7.0</u>	<u>5.5</u>	<u>5.1</u>
Total	<u>\$626.9</u>	<u>\$860.9</u>	<u>\$972.6</u>	<u>\$958.6</u>	<u>\$883.5</u>

The tax rate for general county purposes is fixed to meet the requirements of the general, accumulated capital outlay, and debt service funds. In addition, tax rates are set for the "less than countywide funds." All taxable property (land, improvements, personal property, and/or business property) in the county is reported to be assessed at 25 percent of full market value, and the tax rates are based on each \$100 of assessed valuation.

During fiscal years 1970-74, the State made the following changes to the property tax base, as follows:

- 1970:
1. Complete exemption of household furnishings and personal effects.
 2. Homeowners exemption of \$750.
 3. Fifteen percent business inventories exemption.
- 1971:
1. Business inventories exemption increased from 15 to 30 percent.

- 1974: 1. Homeowners exemption increased from \$750 to \$1,750.
2. Business inventories exemption increased from 30 to 45 percent for fiscal year 1974 and 50 percent thereafter.

The State reimburses the county for lost property tax revenue due to the homeowners and business inventories exemptions.

The county's property tax rate per \$100 of assessed valuation for general purposes has changed significantly since fiscal year 1970, as shown below.

<u>Fiscal</u> <u>year</u>	<u>Rate</u>
1970	\$2.9057
1971	4.0882
1972	4.4337
1973	4.0272
1974	3.8652
1975	4.3554

The tax rates are paid by all property owners in the county. In addition, there are tax rates levied for the "less than countywide funds" and the 281 special districts under the control of the board of supervisors; however, these taxes are only paid by residents who receive services from them. There are over 4,000 different tax rate areas within the county.

The sales tax, the county's other major tax, provides for a 1 percent tax on the gross receipts from all tangible personal property sold or used in unincorporated county areas. Excluded from the tax are public utility services, goods purchased for resale, consumer services, and most food products. The most significant change made to the sales tax base since fiscal year 1970 was extending the tax to the sale of gasoline, effective July 1, 1972.

According to county officials, revenue sharing has had an impact on local taxes. The county reduced its property tax rate for fiscal year 1974, and they said part of the reduction was directly attributable to the availability of revenue sharing funds. They also believe that revenue sharing funds enabled them to hold down the fiscal year 1975 property tax rate by about 20 cents.

Independent school districts

The property tax, with the exception of State and Federal aid, is the sole source of local revenue for school districts. It is the only tax under State law that an independent school district can levy.

There are 82 independent school districts for primary and secondary education in the county. Each sets its own tax rate and levies taxes upon the community it serves.

Property tax receipts for fiscal years 1970-74 for all county primary and secondary school districts, and the ranges of fiscal year 1975 tax rates are summarized below.

<u>District</u>	<u>School tax receipts</u>				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(millions)				
Elementary	\$ 72.9	\$ 62.4	\$ 66.2	\$ 71.7	\$ 63.5
High school	61.3	52.2	54.2	59.3	55.0
Unified	<u>690.2</u>	<u>747.6</u>	<u>822.0</u>	<u>880.7</u>	<u>820.1</u>
Total	<u>\$824.4</u>	<u>\$862.2</u>	<u>\$942.4</u>	<u>\$1,011.7</u>	<u>\$938.6</u>

Tax Rate for Schools (1975)

Per \$100 of Assessed Property Valuation

<u>District</u>	<u>Lowest</u>	<u>Highest</u>
Elementary	\$2.0479	\$4.6898
High school	2.2562	2.7241
Unified	2.9521	6.9477

Taxing limitations

Beginning with fiscal year 1974, the maximum tax rate which may be levied by any county for general purposes must be the combination of all countywide property tax rates levied for such purposes in either fiscal years 1972 or 1973 (the fiscal year used is left to the option of the board of supervisors). An alternate method provides for a maximum tax rate computation based on annual population changes, changes in the cost of living, and assessed valuation. The county used the alternate method to calculate the following tax rate limits.

	<u>Fiscal year</u>	
	<u>1974</u>	<u>1975</u>
Maximum tax limit	\$4.4785	\$4.5758
Actual county levy (note a)	3.8385	4.3307
Percent of tax rate to tax limit	85.7	94.6

a/These figures represent the tax rate for general county purposes less the tax rate applicable to debt service funds, which are exempt from the limit.

County officials said the county is using all major revenue sources permitted under State law.

Family tax burden

To illustrate the amount of State and local taxes that a family residing in the county might expect to pay and the relationship of such taxes to the family income, we used three different sets of assumptions as follows:

<u>Assumptions</u>	<u>Family (note a)</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
Annual income	\$ 7,500	\$12,500	\$17,500
Value of house (2-1/2 times income)	18,750	31,250	43,750
Value of personal property (20 percent of income)	1,500	2,500	3,500
Market value of automobile(s) (note b)	1,700	1,800	2,300
Gas consumption (gallons)	1,000	1,000	1,500

a/Assumed to reside in Long Beach, the county's second largest city.

b/Family C has two automobiles.

For each of the above assumptions the family consisted of a husband, a wife, and two children. For purposes of this analysis, income consisted of wages only and the family had no assets other than the house, personal property and automobile(s).

The following table shows the estimated 1973 State and local tax burden using these assumptions.

<u>Tax</u>	<u>Family</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
County:			
Real property	\$ <u>114</u>	\$ <u>234</u>	\$ <u>355</u>
City of Long Beach:			
Real property	59	121	183
Sales	<u>24</u>	<u>34</u>	<u>43</u>
Total	<u>83</u>	<u>155</u>	<u>226</u>
Special districts (note a):			
Real property	183	370	556
Sales	<u>6</u>	<u>8</u>	<u>11</u>
Total	<u>189</u>	<u>378</u>	<u>567</u>
State:			
Income	-	94	258
Sales	88	128	163
Gas	70	70	105
Motor vehicle	<u>34</u>	<u>36</u>	<u>46</u>
Total	<u>192</u>	<u>328</u>	<u>572</u>

Tax summary

Real property	\$356	\$ 725	\$1,094
Sales	118	170	217
Income	-	94	258
Gas	70	70	105
Motor vehicle	<u>34</u>	<u>36</u>	<u>46</u>
Total	<u>\$578</u>	<u>\$1,095</u>	<u>\$1,720</u>

Total as percentage of income	<u>7.7</u>	<u>8.8</u>	<u>9.8</u>
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a/Includes property taxes levied by (1) independent school district, (2) community college district, (3) water district, (4) county school services, (5) county flood control, and (6) three other special districts.

In addition, a resident of Long Beach could expect to pay several other types of taxes, including a tax on certain utility charges and a State cigarette tax with city sharing in the revenue.

While the table shows what the tax burden would be in one particular location within the county, it does not show the wide diversity resulting from over 4,000 different property tax rate areas nor the diversity of services provided within an area. For the middle income family (\$12,500), total taxes would range from about 7 to 11 percent of total income depending on where it lived in the county.

CHAPTER 6

OTHER FEDERAL AID

FEDERAL AID RECEIVED

Direct Federal aid to the county, exclusive of revenue sharing funds, is summarized below.

<u>Function</u>	<u>Fiscal year</u>			
	<u>1972</u>	<u>1973</u>	<u>1974</u> (est.)	<u>1975</u> (est.)
Public safety:				
Civil	\$ 480,362	\$ 1,377,944	\$ 1,339,536	\$ 4,406,596
Fire protection	108,293	79,294	-	-
Police protection	<u>643,695</u>	<u>2,876,368</u>	<u>3,536,585</u>	<u>6,853,985</u>
Total	1,232,350	4,333,606	4,876,121	11,260,581
Public transporta-				
tion	4,558,398	2,786,646	13,439,442	61,178,293
Recreation and parks	723,886	1,153,744	3,779,504	3,757,040
Libraries and educa-				
tion	130,344	572,421	4,840	34,081
Employment opportuni-				
ties	7,203,042	10,240,848	11,429,288	<u>a/3,994,723</u>
Community development	1,470,316	1,851,876	2,153,489	2,092,359
Health	4,765,172	5,149,765	5,497,651	8,705,707
Social services	511,472,542	498,612,465	425,148,650	434,941,560
Environmental protec-				
tion	598,400	805,230	573,946	675,230
Other	<u>52,316</u>	<u>63,836</u>	<u>48,971</u>	<u>-</u>
Total	<u>\$532,206,766</u>	<u>\$525,570,437</u>	<u>\$466,951,902</u>	<u>\$526,639,574</u>

a/Since the publication of the fiscal year 1975 budget, anticipated receipts have increased about \$16 million due to approval of funding under the Comprehensive Employment Training Act.

REDUCTIONS IN FEDERAL AID AND
IMPACT ON LOS ANGELES COUNTY

Our review of the projects for each of the above functions by fiscal year showed that receipt of Federal funds usually varied from year to year depending on the status of individual projects, some of which may have been either started or completed during a given year. County officials made the following comments regarding decreases in specific functional areas.

--Fire protection funding was for a weed abatement project. The project was completed.

--Funds for libraries and education have declined due to completion of construction of two libraries that were

funded under the Model Cities program. The Department of Housing and Urban Development no longer approves funds for such projects.

--Federal funding in the area of social services decreased between fiscal years 1973 and 1974 because of the fiscal year 1974 midyear takeover of adult welfare programs (for the aged, blind, and disabled) by the Federal Government. Additional reductions were caused by a decline in the number of case loads, which is the determining factor for funding.

--Federal funds received for environmental protection are for a continuing program of maintenance under the Clean Air Act. The grant is usually about the same amount each year and fluctuations are not considered significant.

Some of the county's revenue sharing funds may be used to finance cutbacks in federally funded programs operated by community groups or private agencies. Details of the proposed funding follow.

Cutbacks in Federal programs
not funded through the county

As of October 1974, the county had appropriated \$22.5 million in revenue sharing funds to support community group and private agency programs. The county had developed funding priorities and allocation amounts in the following categories.

<u>Category</u>	<u>Allocation amount</u>
	(millions)
Community action agencies	\$ 6.7
Social services to low income and handicapped persons	6.5
Social services to senior citizens	1.2
Health services	3.3
Delinquency prevention	3.9
Other, including program administration	<u>.9</u>
Total	<u>\$22.5</u>

The community action agencies were supported by Federal funds and may lose that support. The agencies include the Greater Los Angeles Community Action Agency, Long Beach Commission on Economic Opportunities, Rio Hondo Area Action

Council, Pasadena Community Services Commission, and Southeast Regional Community Action Agency. Funds are being provided to these five agencies as a means of carrying out the county's commitment to the Federal community action program associated with the U.S. Office of Economic Opportunity.

Expenditure of \$5 million of the \$6.7 million allocated is contingent on terminating all Federal funding before June 30, 1975. The remaining \$1.7 million is to maintain the programs administered by the agencies. The \$5 million contingency reserve will be reduced by an amount equal to any Federal funding provided after September 30, 1974. The expenditure of these funds is also contingent on whether the city of Los Angeles and the other cities match the county's expenditure.

As of October 1, 1974, the county had received 418 proposals from community groups and private agencies which were being evaluated to determine funding priorities and amounts to be allocated within the categories of low income and handicapped, senior citizens, health, and delinquency prevention. The proposals were being evaluated using criteria adopted by the board of supervisors on August 13, 1974, for determining eligibility for interim funding. These criteria provide that only those agency programs which would terminate as a result of an immediate phaseout or loss of funds would be eligible, and that only previously existing and ongoing operational costs of the agencies would be covered by interim funding.

CHAPTER 7

SCOPE OF REVIEW

We made our review at Los Angeles County, California.
Our review included:

- Examining the county's fund structure, budget process, public hearings, and financial status, with emphasis on trend of fund balances and indebtedness.
- Analyzing and comparing the race, ethnic, and sexual composition of the county government work force with the overall civilian labor force.
- Examining contractual documents, contract wages paid, salaries of county employees, ethnic and sex discrimination complaints, and adjudicated and pending employment discrimination suits.
- Holding discussions with officials of the county, California Fair Employment Practices Commission, U.S. Equal Employment Opportunity Commission, civil rights groups, and private organizations.

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

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

COUNTY GOVERNMENT WORK FORCE

LOS ANGELES COUNTY, CALIFORNIA

JUNE 30, 1974

<u>Function/job category</u>	<u>Male</u>					<u>Female</u>					<u>Total</u>				
	<u>White</u>	<u>Black</u>	<u>Spanish surname</u>	<u>Other</u>	<u>Total</u>	<u>White</u>	<u>Black</u>	<u>Spanish surname</u>	<u>Other</u>	<u>Total</u>	<u>White</u>	<u>Black</u>	<u>Spanish surname</u>	<u>Other</u>	<u>Total</u>
All functions:															
Officials/administrators	2,131	292	160	161	2,744	614	309	39	63	1,025	2,745	601	199	224	3,769
Professionals	3,173	289	196	506	4,164	3,066	884	229	695	4,874	6,239	1,173	425	1,201	9,038
Technicians	413	81	35	57	586	67	26	4	9	106	480	107	39	66	692
Protective service	7,231	827	477	164	8,699	415	137	41	10	603	7,646	964	518	174	9,302
Paraprofessionals	2,800	1,064	498	299	4,661	1,583	1,438	314	105	3,440	4,383	2,502	812	404	8,101
Office/clerical	1,300	1,060	440	256	3,056	7,806	5,996	2,175	782	16,759	9,106	7,056	2,615	1,038	19,815
Skilled craft	1,589	277	243	86	2,195	1	1	-	2	4	1,590	278	243	88	2,199
Service/maintenance	2,378	3,340	1,248	196	7,162	965	2,032	474	110	3,581	3,343	5,372	1,722	306	10,743
Total	21,015	7,230	3,297	1,725	33,267	14,517	10,823	3,276	1,776	30,392	35,532	18,053	6,573	3,501	63,659
Percent	32.9	11.4	5.2	2.7	52.2	22.9	17.0	5.1	2.8	47.8	55.8	28.4	10.3	5.5	100.0
Hospitals and sanitoriums:															
Officials/administrators	206	48	29	15	298	198	102	12	17	329	404	150	41	32	627
Professionals	680	127	51	144	1,002	1,680	548	118	524	2,870	2,360	675	169	668	3,872
Technicians	25	4	1	5	35	8	-	1	-	9	33	4	2	5	44
Protective service	58	56	26	2	142	1	1	-	-	2	59	57	26	2	144
Paraprofessionals	217	208	110	48	583	490	897	120	41	1,548	107	1,105	230	89	2,131
Office/clerical	176	261	117	45	599	1,165	1,175	644	120	3,104	1,341	1,436	761	165	3,703
Skilled craft	407	76	41	15	539	1	1	-	1	3	408	77	41	16	542
Service/maintenance	621	1,107	500	60	2,288	853	1,695	435	95	3,078	1,474	2,802	935	155	5,366
Total	2,390	1,887	875	334	5,486	4,396	4,419	1,330	798	10,943	6,786	6,306	2,205	1,132	16,429
Percent	14.6	11.5	5.3	2.0	33.4	26.7	26.9	8.1	4.9	66.6	41.3	38.4	13.4	6.9	100.0
Public welfare:															
Officials/administrators	290	59	13	31	393	168	85	1	6	260	458	144	14	37	653
Professionals	443	44	12	18	517	515	100	11	27	653	958	144	23	45	1,170
Technicians	2	-	-	-	2	8	6	1	-	15	10	6	1	-	17
Protective service	25	13	4	-	42	14	10	8	1	33	39	23	12	1	75
Paraprofessionals	408	95	44	37	584	564	169	63	28	824	972	264	107	65	1,408
Office/clerical	545	385	176	73	1,179	3,171	2,675	569	200	6,615	3,716	3,060	745	273	7,794
Skilled craft	2	-	1	-	3	-	-	-	-	-	2	-	1	-	3
Service/maintenance	6	21	3	-	30	15	53	1	-	69	21	74	4	-	99
Total	1,721	617	253	159	2,750	4,455	3,098	654	262	8,469	6,176	3,715	907	421	11,219
Percent	15.3	5.5	2.3	1.4	24.5	39.7	27.6	5.8	2.3	75.5	55.0	33.1	8.1	3.8	100.0

Function/job category	Male					Female					Whit
	White	Black	Spanish surname	Other	Total	White	Black	Spanish surname	Other	Total	
Police protection											
Officials/administrators	70	7	5	3	85	11	3	1	-	15	8
Professionals	504	24	21	28	577	53	16	4	1	74	55
Technicians	20	4	-	1	25	-	1	-	-	1	2
Protective service	4,343	428	273	72	5,116	377	113	25	7	522	4,72
Paraprofessionals	178	43	20	5	246	4	6	-	-	10	18
Office/clerical	93	76	18	42	229	763	427	188	100	1,478	85
Skilled craft	10	-	-	-	10	-	-	-	-	-	1
Service/maintenance	126	55	15	8	204	6	10	1	-	17	13
Total	5,344	637	352	159	6,492	1,214	576	219	108	2,117	6,55
Percent	62.1	7.4	4.1	1.8	75.4	14.1	6.7	2.5	1.3	24.6	76.
Financial administration:											
Officials/administrators	1,097	127	90	79	1,393	165	75	15	33	288	1,26
Professionals	170	10	14	28	222	34	12	1	10	57	20
Technicians	131	48	14	32	225	35	18	2	8	63	16
Protective service	385	65	43	30	523	3	-	2	-	5	38
Paraprofessionals	47	15	5	4	71	4	12	3	1	20	5
Office/clerical	337	222	72	62	693	1,165	905	297	198	2,565	1,50
Skilled craft	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	75	90	31	14	210	5	7	1	1	14	8
Total	2,242	577	269	249	3,337	1,411	1,029	321	251	3,012	3,65
Percent	35.3	9.1	4.2	3.9	52.5	22.2	16.2	5.1	4.0	47.5	57.
Corrections:											
Officials/administrators	86	17	5	6	114	18	20	1	-	39	10
Professionals	14	5	-	4	23	44	31	4	4	83	5
Technicians	-	-	-	-	-	-	-	-	-	-	-
Protective service	1	-	-	-	1	-	-	-	-	-	-
Paraprofessionals	1,119	586	174	51	1,930	410	294	56	18	778	1,52
Office/clerical	28	31	8	10	77	462	263	115	38	878	49
Skilled craft	1	1	-	-	2	-	-	-	-	-	-
Service/maintenance	42	77	7	2	128	23	78	6	-	107	6
Total	1,291	717	194	73	2,275	957	686	182	60	1,885	2,24
Percent	31.0	17.2	4.7	1.8	54.7	23.0	16.5	4.4	1.4	45.3	54.

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	Male					Female					Total				
	White	Black	Spanish surname	Other	Total	White	Black	Spanish surname	Other	Total	White	Black	Spanish surname	Other	Total
All Other:															
Officials/administrators	382	34	18	27	461	54	24	9	7	94	436	58	27	34	555
Professionals	1,362	79	98	284	1,823	740	177	91	129	1,137	2,102	256	189	413	2,960
Technicians	235	25	20	19	299	16	1	-	1	18	251	26	20	20	317
Protective service	2,419	265	131	60	2,875	20	13	6	2	41	2,439	278	137	62	2,916
Paraprofessionals	831	117	145	154	1,247	111	60	72	17	260	942	177	217	171	1,507
Office/clerical	121	85	49	24	279	1,080	551	362	126	2,119	1,201	636	411	150	2,398
Skilled craft	1,169	200	201	71	1,641	-	-	-	1	1	1,169	200	201	72	1,642
Service/maintenance	1,508	1,990	692	112	4,302	63	189	30	14	296	1,571	2,179	722	126	4,598
Total	8,027	2,795	1,354	751	12,927	2,084	1,015	570	297	3,966	10,111	3,810	1,924	1,048	16,893
Percent	47.2	16.7	8.1	4.5	76.5	12.4	5.9	3.4	1.8	23.5	59.7	22.6	11.5	6.2	100.0

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

COUNTY GOVERNMENT NEW HIRES
LOS ANGELES COUNTY, CALIFORNIA
YEAR ENDED JUNE 30, 1974

Function/job category	Male					Female					Total				
	White	Black	Spanish surname	Other	Total	White	Black	Spanish surname	Other	Total	White	Black	Spanish surname	Other	Total
All Functions:															
Officials/administrators	41	2	33	1	77	18	3	5	2	28	59	5	38	3	105
Professionals	189	12	22	33	256	240	68	34	49	391	429	80	56	82	647
Technicians	19	4	12	4	39	3	-	1	1	5	22	4	13	5	44
Protective service	236	37	54	6	333	12	6	6	-	24	248	43	60	6	357
Paraprofessionals	120	76	54	32	282	50	75	42	10	177	170	151	96	42	459
Office/clerical	33	36	36	14	119	252	221	205	49	727	285	257	241	63	846
Skilled craft	46	2	18	3	69	-	-	-	6	6	46	2	24	3	75
Service/maintenance	105	232	89	13	439	30	128	40	3	201	135	360	129	16	640
Total	789	401	318	106	1,614	605	501	339	114	1,559	1,394	902	657	220	3,173
Percent	24.9	12.6	10.0	3.3	50.8	19.1	15.8	10.7	3.6	49.2	43.9	28.4	20.7	7.0	100.0
Hospitals and sanitoriums:															
Officials/administrators	-	-	5	-	5	3	-	2	-	5	3	-	7	-	10
Professionals	45	8	9	13	75	162	46	16	36	260	207	54	25	49	335
Technicians	-	-	10	-	10	2	-	-	-	2	2	-	10	-	12
Protective service	3	2	3	-	8	-	-	-	-	-	3	2	3	-	8
Paraprofessionals	22	15	16	9	62	33	47	19	4	103	55	62	35	13	165
Office/clerical	11	15	12	1	39	50	84	97	8	239	61	99	109	9	278
Skilled craft	11	-	6	-	17	-	-	-	-	-	11	-	6	-	17
Service/maintenance	34	80	59	7	180	25	75	30	3	133	59	155	89	10	313
Total	126	120	120	30	396	275	252	164	51	742	401	372	284	81	1,138
Percent	11.1	10.5	10.5	2.7	34.8	24.2	22.1	14.4	4.5	65.2	35.2	32.7	25.0	7.1	100.0
Public welfare:															
Officials/administrators	2	-	-	-	2	-	-	-	-	-	2	-	-	-	2
Professionals	31	-	-	3	34	3	5	-	-	8	34	5	-	3	42
Technicians	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	5	1	1	1	8	1	-	-	-	1	6	1	1	1	9
Office/clerical	1	3	5	-	9	22	14	6	3	45	23	17	11	3	54
Skilled craft	-	-	1	-	1	-	-	-	-	-	-	-	1	-	1
Service/maintenance	-	1	-	-	1	-	-	-	-	-	-	1	-	-	1
Total	39	5	7	4	55	26	19	6	3	54	65	24	13	7	109
Percent	35.8	4.6	6.4	3.7	50.5	23.9	17.4	5.5	2.7	49.5	59.7	22.0	11.9	6.4	100.0
Police protection:															
Officials/administrators	1	-	2	-	3	1	-	-	-	1	2	-	2	-	4
Professionals	53	-	3	2	58	8	1	1	-	10	61	1	4	2	68
Technicians	1	-	-	-	1	-	-	-	-	-	1	-	-	-	1
Protective service	127	10	12	1	150	11	6	3	-	20	138	16	15	1	170
Paraprofessionals	10	-	1	-	11	-	-	-	-	-	10	-	1	-	11
Office/clerical	3	2	2	6	13	36	25	11	10	82	39	27	13	16	95
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	11	4	2	-	17	-	-	-	-	-	11	4	2	-	17
Total	206	16	22	9	253	56	32	15	10	113	262	48	37	19	366
Percent	56.3	4.4	6.0	2.4	69.1	15.3	8.8	4.1	2.7	30.9	71.6	13.1	10.1	5.2	100.0
Financial administration:															
Official/administrators	34	2	5	1	42	12	3	3	2	20	46	5	8	3	62
Professionals	11	1	2	3	17	5	-	-	2	7	16	1	2	5	24
Technicians	13	3	1	4	21	1	-	1	1	3	14	3	2	5	24
Protective service	43	-	12	3	58	-	-	1	-	1	43	-	13	3	59
Paraprofessionals	4	1	-	1	6	-	-	-	-	-	4	1	-	1	6
Office/clerical	8	9	7	2	26	46	36	25	12	119	54	45	32	14	145
Skilled craft	-	-	3	-	3	-	-	-	-	-	-	-	3	-	3
Service/maintenance	4	7	2	1	14	1	1	-	-	2	5	8	2	1	16
Total	117	23	32	15	187	65	40	30	17	152	182	63	62	32	339
Percent	34.5	6.8	9.5	4.4	55.2	19.2	11.8	8.8	5.0	44.8	53.7	18.6	18.3	9.4	100.0

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

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