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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 G**

Polk County, Florida

*BY THE COMPTROLLER GENERAL  
OF THE UNITED STATES*

GGD-75-77-G

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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 Polk County, Florida. D272

For the period January 1, 1972, through June 30, 1974, revenue sharing allocations to Polk County totaled \$5,394,100, or a per capita amount of \$23.61. Of the amount allocated, \$4,805,671 was received by June 30, 1974, and \$588,429 was received in July 1974. Revenue sharing funds allocated to the county were equivalent to about 23.4 percent of its own tax collections.

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

1. The specific operating and capital programs funded in part or in whole by general revenue sharing in each jurisdiction. Polk County expended \$3,092,862 through June 30, 1974, with \$1,373,909 designated as used for corrections, \$1,536,160 for streets and highways, \$99,490 for hospitals and clinics, \$74,663 for general public buildings, and \$8,640 for pollution abatement. The county's accounting records showed that, within these use designations, \$8,640 was used for operations and maintenance expenses and \$3,084,222 for capital projects, including road paving contracts, a hospital addition, jail addition, and purchase of an administrative building.

2. The fiscal condition of each jurisdiction, including its surplus or debt status. An analysis of Polk County's fund balances at the end of its 1970-74 fiscal years showed an increasing trend in both operating and total funds, as follows:

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	Fiscal year				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(000 omitted)				
Operating funds	\$1,193	\$1,421	\$2,329	\$3,576	\$ 6,641
Capital project funds	11	42	294	1,928	3,305
Other funds	<u>4</u>	<u>1</u>	<u>5</u>	<u>41</u>	<u>112</u>
Total	<u>\$1,208</u>	<u>\$1,464</u>	<u>\$2,628</u>	<u>\$5,545</u>	<u>\$10,058</u>

The county's net outstanding indebtedness was about \$498,000 on September 30, 1970, and \$3,677,000 as of September 30, 1974. There are no legal ceilings on the amount Florida counties can borrow.

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. The major taxes levied by the county government and the county school district are ad valorem taxes on real and tangible personal property. Generally, real and personal property is assessed at fair market value. Florida's county governments and local school districts each have a 10 mill ad valorem tax limit which can be exceeded when authorized by referendum. For fiscal year 1975, the tax rate is 5.684 mills for Polk County and 7.862 mills for the school district.

The estimated taxes collected by the county and school district in 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>
	(000 omitted)				
County taxes	\$ 8,556	\$ 9,609	\$10,207	\$10,895	\$12,986
School district taxes	13,758	14,467	15,487	16,114	18,297

County officials said that revenue sharing funds permitted the county to undertake new and needed projects without increasing tax rates.

The percentage of a family's income that was paid to Polk County, other local governments--including city, school district, and special district governments--and to the State government did not increase substantially as family income increased. Families of four with 1973 incomes of \$7,500 and \$12,500 paid 7 percent of their incomes in State and local taxes, while a family with an income of \$17,500 paid 7.3 percent.

4. The percentage of the total local budget represented by general revenue sharing. Revenue sharing funds received by the county through September 30, 1973 (the end of the county's fiscal year), totaled \$3,040,390. All funds received were budgeted for use in fiscal year 1973 and represented 12.2 percent of the county budget.

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. The following shows Federal aid which the county received in addition to revenue sharing funds during the last 3 completed fiscal years, with an estimate for the current fiscal year.

	<u>Fiscal year</u>			
	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u> (est.)
	_____ (000 omitted) _____			
Judiciary and law enforcement	\$267	\$235	\$ 95	\$ -
Manpower and training	601	739	1,193	6,129
Health and welfare	34	-	102	135
Transportation	-	25	29	-
Other	<u>3</u>	<u>-</u>	<u>6</u>	<u>-</u>
Total	<u>\$905</u>	<u>\$999</u>	<u>\$1,425</u>	<u>\$6,264</u>

Most Federal aid programs experiencing cutbacks involved one-time projects which had been completed.

6. The record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law. Florida has no State or local agencies with civil rights enforcement powers over county governments. According to the 1970 census, the civilian labor force in Polk County consisted of 86,525 persons, of which 37 percent were female and 16 percent were black. As of June 30, 1974, the county government employed 1,520 persons, of which 39 percent were female and 15 percent were black. Blacks held about 3 percent of the county government's official and professional positions, and one black was employed in a skilled craft position. The hospital had 27 percent of the county government's total employees but used 68 percent of the county government's black employees. County officials said that many blacks do not qualify for the county government's higher paying positions and that many who could qualify seek employment elsewhere. In commenting on the high percentage of blacks working in the hospital, officials said that many blacks who qualify and choose to work for the county government have historically sought hospital employment.

The Davis-Bacon provision had not been applied to 1973 and 1974 road construction projects because county officials were not aware of the requirement. The county attorney, in a letter dated January 23, 1975, advised the Department of Labor of the matter and said details on the extent of noncompliance would be provided when available. The Davis-Bacon provision was required on a building construction project but was not applied until a labor union member complained to the Department of Labor after construction was started.

Wages of Polk County employees were not funded through revenue sharing. Therefore, the prevailing wage provision was not applicable.

7. Public participation in the local budgetary process, and the impact of revenue sharing on that process. The normal budgetary process in Polk County includes holding a public hearing. The county published reports on the planned and actual use of revenue sharing funds in local newspapers as required by revenue sharing regulations. No additional

steps were taken to publicize the revenue sharing program or the county's proposed use of the funds. There were no discussions concerning revenue sharing funds mentioned in minutes of county budget hearings. GAO was told that very few people attended 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 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.

Polk County, Florida, 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  
POLK COUNTY

Polk County covers about 2,050 square miles in central Florida. With a population of 228,515 (according to the 1970 census), it is Florida's ninth most populous county. The county contains 18 municipalities, the largest of which is Lakeland (1970 population--41,550). The county seat is Bartow, the third largest municipality.

Agriculture and related industries and the phosphate industry make up Polk County's largest economic resources. In agricultural income, the county ranked first in the State and twelfth among the Nation's 3,081 counties. Citrus is the most important crop in terms of acreage, employment, and income. Phosphate mining and processing is a major source of employment income and tax revenues. In 1970 the county's phosphate industry produced about 28 million tons of phosphate and employed 7,500 workers with an annual payroll of \$56 million. In 1970 the median family income in Polk County was \$7,526, and the average family income was \$8,731. Increasing industrial development and growing tourism are diversifying the county's economic resources.

Polk County is governed by a board of county commissioners, composed of five commissioners, one from each of the county's five districts. Each member is elected by countywide vote for a 4-year term with no limit on the number of terms served. Each year the commissioners elect a chairman and vice-chairman. State law authorizes and

charges the board with the responsibility to levy taxes, distribute tax moneys through budgeting and appropriations, conduct elections, construct and maintain roads and bridges, provide health and welfare services to the poor, manage all county property except schools, and supervise all county functions and services.

A district school board is responsible for the public education system throughout Polk County. The school board consists of five members elected by countywide vote for 4-year terms and operates independently of the board of county commissioners. A school district superintendent is elected by countywide vote for a 4-year term to serve as executive officer and secretary of the board.

The county provides such services as construction and maintenance of streets and highways, public welfare, health services, police and fire protection, sewage disposal, sanitary landfill, parks and recreation, water supply, and environmental protection. The county tax collector, an elected officer, collects taxes levied by the county, school district, and municipalities within the county.

#### 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 minimum and maximum constraints, the Office of Revenue Sharing 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.

Polk 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 Polk County's allocation. Our calculations showed that if the allocation formula were applied in Florida without all the act's constraints, Polk County's allocation for the first four entitlement periods would have been \$5,419,449--slightly less than Polk County's final allocation of \$5,479,007. Initial allocations and payments for the period were \$5,394,100, including \$588,429 received in July 1974. The payment for the next entitlement period will be increased by \$84,907, 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 Polk County with Hernando and Broward Counties--which received the highest and lowest per capita amounts, respectively, of the State's 66 counties--and with Brevard County, whose population of 230,006 is close to Polk County's 228,515.

Revenue sharing funds received for the period  
January 1, 1972, through June 30, 1974

<u>County</u>	<u>Received (note a)</u>	<u>Per capita share</u>	<u>As a percent of taxes (note b)</u>
Polk	\$5,394,100	\$23.61	23.4
Hernando	702,750	41.33	29.9
Broward	4,650,899	7.50	11.1
Brevard	3,850,463	16.74	14.3

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

<sup>b</sup>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 Florida's 66 county governments for the same period was \$118,889,874, or a per capita amount of \$18.99.

CHAPTER 2

BUDGETING AND PUBLIC PARTICIPATION

IN THE BUDGETARY PROCESS

For fiscal year 1975, Polk County used eight funds, reflected by major category in the following schedule.

<u>Category</u>	<u>Number of funds</u>
Operating	3
Capital projects	2
Sinking	<u>3</u>
Total	<u>8</u> —

1. General fund--is the largest operating fund and finances most services provided by the county. Its revenues are largely from property taxes, Federal and State revenue sharing, hospital receipts, fines and forfeitures, interest, and fees. It finances county administration, law enforcement, elections, veterans services, motor vehicle inspection stations, civil defense, sanitary landfill, mosquito control, hospital, health unit, welfare services, water and sewage department administration, weed control, and other functions.
2. Road and bridge fund--finances all construction and maintenance work on county roads and bridges. Its revenue sources include gasoline and special fuel taxes, property taxes, revenue sharing, State racing tax moneys, alcoholic beverage and other licenses, and interest earnings.
3. Water and sewer fund--finances operation, maintenance, and construction of water and sewage systems. Its revenue sources include water and sewage department receipts, revenue sharing, and proceeds of revenue bond sales.

4. The county's other funds, by major category, are:
  - a. Capital projects funds--account for resources received and expenditures made for projects of a capital nature. Revenues are primarily from proceeds of bank loans and bond anticipation notes, interest earnings, and general revenue sharing.
  - b. Sinking funds--account for assets accumulated for debt service on bonds and notes.

RELATIONSHIP OF REVENUE  
SHARING TO TOTAL BUDGET

Polk County's fiscal year ends on September 30. Revenue sharing funds received by the county through September 30, 1973, totaled \$3,040,390. As shown by the following table, all funds received were budgeted for use in fiscal year 1973 and represented 12.2 percent of the county budget. Revenue sharing represented 3.6 percent of the combined county and school district budgets.

Revised Budget for Completed  
Fiscal Year (note a)

	<u>1972</u>	<u>1973</u>
Combined county funds (note b)	\$19,226,090	\$24,821,607
Combined school district funds (note b)	<u>55,164,178</u>	<u>59,393,918</u>
Total (note b)	<u>\$74,390,268</u>	<u>\$84,215,525</u>
Revenue sharing payments received (note c)	-	\$3,040,390
Revenue sharing funds budgeted	-	\$3,040,390
Cumulative revenue sharing payments received but not budgeted	-	-
Percentage of county budget represented by revenue sharing	-	12.2
Percentage of county and school district budgets represented by revenue sharing	-	3.6

<sup>a</sup>The county's fiscal year ends September 30; the school district's ends June 30.

<sup>b</sup>Net of interfund transfers.

<sup>c</sup>Does not include interest earned.

School district budget 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, financing public schools is a major responsibility at the local government level and represents a significant part of the local tax burden.

The county budgeted anticipated revenue sharing receipts as part of its various funds but did not budget these revenues by department or function. Revenue sharing funds



were not applied to specific functions until expenditures were made. With the exception of \$8,640, all the county's revenue sharing funds were used in fiscal years 1973 and 1974 for capital projects. (The designated uses of revenue sharing funds are discussed in detail in ch. 3.) The following schedule shows the county's budgeted expenditures by function for fiscal years 1973, 1974, and 1975.

Total Revised Budgeted Expenditures

<u>Function</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>
	____(000 omitted)____		
General government	\$ 5,930	\$ 7,001	\$ 7,335
Public safety	4,768	7,668	7,904
Public works	6,354	6,922	6,968
Health, education, and social services	6,094	9,728	9,238
Culture, recreation, and conservation	532	785	786
Public service enterprises	456	727	1,245
Debt service	81	164	3,828
Reserves, transfers, refunds, etc.	<u>606</u>	<u>815</u>	<u>1,314</u>
Total	<u>\$24,821</u>	<u>\$33,810</u>	<u>\$38,618</u>

PUBLIC INVOLVEMENT IN  
BUDGETARY PROCESS

Polk County's budgetary process includes (1) preparation of the operating, capital, and other budgets under the direction of the board of county commissioners, (2) publication in local newspapers of the proposed budgets and announcement of the date for hearings, (3) public hearings on the budgets before the board, and (4) board approval of the budgets.

On or before July 15 of each year, the county auditor prepares and submits to the board tentative budgets for the coming fiscal year. The tentative budgets include estimated balances to be brought forward, net receipts,

expenditures, and balances to be carried over at the end of the year. The board examines the tentative budgets and makes changes it deems necessary. However, the total estimated receipts and balances brought forward must equal the total appropriations and reserves. The board prepares a summary statement of the tentative budgets, which is advertised in a county newspaper of general circulation along with the date for hearing requests and complaints regarding the budgets. The date for hearings must be within 1 to 2 weeks after the date advertised. Budgets and amendments adopted by the board are maintained as public records in the county auditor's office.

The county published reports on the planned and actual use of revenue sharing funds in local newspapers as required by revenue sharing regulations. No additional steps were taken to publicize the revenue sharing program or the county's proposed use of the funds.

There were no discussions concerning revenue sharing funds mentioned in minutes of county budget hearings. We were told that very few people attended budget hearings.

A representative of one public interest group advised us in December 1974 that her organization had recently met with the board of county commissioners to learn about the county's use of revenue sharing funds. She said her organization had no quarrel with the board's revenue sharing spending policy but they were going to keep abreast of the county's expenditures and try to have some revenue sharing funds spent on projects in their community.

### CHAPTER 3

#### PROGRAMS FUNDED WITH REVENUE SHARING

Polk County was allocated \$5,394,100 in revenue sharing funds for the period January 1, 1972, through June 30, 1974. Of the amount allocated, \$4,805,671 was received by June 30, 1974, and \$588,429 was received in July 1974. Through June 30, 1974, the county had earned \$216,501 in interest on the funds. The following table shows the status of the county's revenue sharing funds and interest earned thereon as of June 30, 1974.

Total revenue sharing funds and interest expended	\$3,092,862
Unobligated revenue sharing funds and interest	<u>2,517,739</u>
Total	<u>\$5,610,601</u>

#### USES OF REVENUE SHARING

The uses of revenue sharing funds described in this chapter are those reflected by Polk 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

Of Polk County's total expenditures and obligations of revenue sharing funds and interest through June 30, 1974, \$3,084,222 was for capital projects and \$8,640 was for operations and maintenance purposes. The broad functional uses of revenue sharing funds and interest earnings through June 30, 1974, are presented below.

Funds expended for operations and maintenance:	
Pollution abatement	\$ 8,640
Funds expended for capital purposes:	
Highways and streets	1,536,160
Hospitals and clinics	99,490
Corrections	1,373,909
General public buildings	<u>74,663</u>
Total	<u>3,084,222</u>
Total	<u><u>\$3,092,862</u></u>

Specific uses

Most of the revenue sharing funds were used for general county purposes which benefited the county population as a whole. The following schedule shows by function the specific purposes for which revenue sharing funds and interest were used through June 30, 1974.

<u>Function and purpose</u>	<u>Expenditures</u>
Pollution abatement:	
Water pollution study	\$ <u>8,640</u>
Highways and streets:	
Road paving contracts	788,663
Road machinery purchases	<u>747,497</u>
Total	<u>1,536,160</u>
Hospitals and clinics:	
Hospital addition	<u>99,490</u>
Corrections:	
Jail addition	<u>1,373,909</u>
General public buildings:	
Purchase of administrative building	<u>74,663</u>
Total	<u>\$3,092,862</u>

Plans for unobligated funds

The county planned to use the unobligated revenue sharing funds, amounting to \$2,517,739 on June 30, 1974, for (1) continued payments of contract costs for the jail addition, (2) purchase of additional road machinery, and (3) further payments on road paving contracts.

ACCOUNTING FOR REVENUE SHARING FUNDS

Revenue sharing funds are deposited in banks along with county funds received from other sources. The deposits of revenue sharing funds are recorded in a revenue sharing trust fund account in a revenue ledger. Expenditures are coded to denote payments from the revenue sharing trust fund. The county auditor maintains manual records of revenue sharing receipts and expenditures to account for the funds and to aid in preparing actual use reports.

Revenue sharing funds are pooled with other county revenues and invested in time deposits with local banks. A portion of the interest earned on matured investments is allocated monthly to the revenue sharing trust fund.

The board of county commissioners establishes by resolution the policies for using revenue sharing funds. Under the board's direction, the county finance director by memorandum authorizes the county auditor to make expenditures of the funds. The county auditor, as directed by the board, determines how revenue sharing and other county funds are to be invested.

#### AUDITS OF REVENUE SHARING

Revenue sharing funds had not been audited in Polk County. An audit of the county was started in February 1975 by the Florida Auditor General and will include revenue sharing funds. A cooperative audit agreement was made between the Office of Revenue Sharing and the Florida Auditor General. As provided in this agreement, the financial and compliance matters contained in the Office of Revenue Sharing "Audit Guide" will be covered.

## 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.

Florida has no State or local agencies with civil rights enforcement powers over county governments. Complaints against local governments are referred to the district office of the U.S. Equal Employment Opportunity Commission. The Florida Commission on Human Relations, consisting of a chairman and 18 commissioners, assists in investigating discrimination complaints. The commission, in the past, inquired into discrimination complaints against both the State and local governments. However, as a result of a resolution by the commissioners, inquiries are now limited to State agencies. The commission prepares and analyzes profiles of State and local government employees by race, color, and sex and makes recommendations to the governmental bodies when discrimination is indicated.

Upon request, the commission also assists local governments in preparing voluntary equal opportunity affirmative action plans. Neither profiles on employment mix nor an affirmative action plan had been prepared.

Comparison of local government  
work force and civilian labor force

The following table shows the civilian labor force in Polk County in terms of race, color, and sex, based on 1970 census data.



	<u>Male</u>		<u>Female</u>		<u>Total</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Civilian labor force:						
Total	<u>54,272</u>	<u>62.7</u>	<u>32,253</u>	<u>37.3</u>	<u>86,525</u>	<u>100.0</u>
Black	8,203	9.5	6,060	7.0	14,263	16.5
Spanish surname	842	1.0	443	0.5	1,285	1.5

The Polk County personnel department furnished statistics on county government employees with a breakdown by race, color, sex, and job category within each department. The statistics presented below show that the county government had 1,520 employees as of June 30, 1974. These statistics do not include employees of the school district, which is independent of the board of county commissioners.

	<u>Male</u>		<u>Female</u>		<u>Total</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
County government work force:						
White	832	54.7	435	28.6	1,267	83.3
Black	73	4.8	156	10.3	229	15.1
Spanish surname	9	0.6	4	0.3	13	0.9
Other	<u>8</u>	<u>0.5</u>	<u>3</u>	<u>0.2</u>	<u>11</u>	<u>0.7</u>
Total	<u>922</u>	<u>60.6</u>	<u>598</u>	<u>39.4</u>	<u>1,520</u>	<u>100.0</u>

Polk County hired 468 employees during the year ended June 30, 1974, as shown below.

	<u>Male</u>		<u>Female</u>		<u>Total</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
County government new hires:						
White	258	55.1	140	29.9	398	85.0
Black	18	3.8	45	9.6	63	13.5
Spanish surname	-	-	-	-	-	-
Other	<u>5</u>	<u>1.1</u>	<u>2</u>	<u>0.4</u>	<u>7</u>	<u>1.5</u>
Total	<u>281</u>	<u>60.0</u>	<u>187</u>	<u>40.0</u>	<u>468</u>	<u>100.0</u>

The county government promoted 221 employees during the year ended November 15, 1974, as shown below.

	<u>Male</u>		<u>Female</u>		<u>Total</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
County government promotions:						
White	148	67.0	49	22.1	197	89.2
Black	7	3.2	11	5.0	18	8.1
Spanish surname	2	0.9	2	0.9	4	1.8
Other	<u>1</u>	<u>0.4</u>	<u>1</u>	<u>0.4</u>	<u>2</u>	<u>0.9</u>
Total	<u>158</u>	<u>71.5</u>	<u>63</u>	<u>28.5</u>	<u>221</u>	<u>100.0</u>

A detailed breakdown of the above statistics by function and job category is presented in appendixes I, II, and III. Our analysis of these statistics showed the following:

- The race, color, and sex profiles of the county government's total work force generally corresponded with the civilian labor force in the county.
- Black males, comprising 9.5 percent of the civilian labor force in Polk County, represented 4.8 percent of the county government's work force and 3.8 percent of its newly hired employees, while receiving 3.2 percent of the promotions.
- Black males and females, comprising 15.1 percent of the county government's work force, received 8.1 percent of the promotions.
- Of 71 officials and 109 professionals, 5 were black.
- White males held all but one of the county government's 139 skilled craft positions.
- The hospital function had 27.1 percent of the county government's employees but used 67.7 percent of the county's black employees.

County officials made the following comments concerning the above analysis:

- Many of the county's black persons have chosen to work in the local phosphate and citrus industries.
- Many of the county's blacks do not meet the qualifications necessary for county government employment or for the county government's higher paying positions.
- Many blacks who qualify and choose to work for the county government have historically sought hospital positions.
- The county's more highly educated blacks generally seek employment with the county school board or in metropolitan areas outside the county.

While the county government work force increased from 1,281 on June 30, 1973, to 1,520 on June 30, 1974, changes in race, color, and sex percentages were slight. Women employed by the county government increased 1.4 percent between these dates, and some jobs previously held only by men were filled by women. During the same period, the percentage of black employees decreased from 16.8 percent to 15.1 percent.

Discussions with officials of Polk County, the Florida Commission on Human Relations, and the U.S. Equal Employment Opportunity Commission disclosed one complaint against Polk County regarding discrimination in employment since December 31, 1971. In this complaint, a woman stated that Polk County would not hire her for a janitorial position because of her sex. The Florida Commission on Human Relations found no evidence of discrimination.

The county attorney said there were no administrative orders, judicial decrees, or pending civil rights suits against the county where revenue sharing funds were involved.

#### Services and capital projects

From our limited review, we found no indications that the county discriminated on the basis of race, color, or

sex in its use of revenue sharing funds for services and capital projects.

#### 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 to be 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 Davis-Bacon provision was not applied to road construction projects, costing about \$324,000 in 1973 and 1974, although 47 percent of the costs were financed with revenue sharing funds. On January 23, 1975, the county attorney advised the Department of Labor that the contracts for road construction work did not contain the required contract clauses and that details on the extent of noncompliance would be provided when available.

The Davis-Bacon provision was applied to a building construction project, costing about \$3.4 million, on which 54 percent of the costs were paid with revenue sharing funds. However, the provision was not applied until after construction began, when a labor union member complained to the Department of Labor. The Department of Labor did

not direct that Davis-Bacon wage rates be applied retroactively to the project, and prior wage payments were not adjusted for the wage determination increases.

Polk County officials believed that the Davis-Bacon provision significantly increased construction costs. They told us that Federal wage rate determinations are usually much higher than those made by the State for county construction contracts. They did not know why the wage rates between the State and Federal determinations varied so much since both are based on rates in the Tampa, Florida, metropolitan area. Rates in the Tampa area are much higher than the prevailing rates in the more rural Polk County area. One of the county's contractors provided the following examples of differences in wage rates in its contract with Polk County.

<u>Type worker</u>	<u>Local</u>	<u>State</u>	<u>Federal</u>
Carpenter	\$6.00	\$6.26	\$7.00
Iron worker	6.00	7.55	7.55
Laborer	3.00	4.82	3.83

The contractor's project manager estimated that his company's costs were increased by about \$71,500 on the county project because of the Davis-Bacon provision.

County officials said they did not know until recently that the Davis-Bacon provision was applicable to construction contracts where 25 percent or more of the costs were financed with revenue sharing funds. Therefore, the provision did not affect their decision to use revenue sharing or other funds to finance construction projects. In the future, however, they said they would try to limit the use of revenue sharing funds to less than 25 percent of project costs so that the provision would not apply.

#### 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 not 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.

Wages of Polk County employees were not funded through revenue sharing, and the prevailing wage provision of the Revenue Sharing Act was not applicable.

CHAPTER 5

FINANCIAL STATUS

TREND OF FUND BALANCES

The following schedule reflects the cumulative fund balances of Polk County for fiscal years ended September 30, 1970-74. The county did not have a pension fund because its employees were members of the State Retirement System.

<u>County funds</u>	<u>Fiscal year</u>				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
	(000 omitted)				
Operating funds:					
General	\$ 757	\$ 846	\$1,202	\$1,976	\$3,346
Fines and forfeitures	264	336	343	55	853
Road and bridge	172	239	784	1,545	2,185
Water and sewer	-	-	-	-	257
Total	<u>1,193</u>	<u>1,421</u>	<u>2,329</u>	<u>3,576</u>	<u>6,641</u>
Interest and sinking fund	4	1	5	4	97
Special funds	-	-	-	37	15
Capital projects	<u>11</u>	<u>42</u>	<u>294</u>	<u>1,928</u>	<u>3,305</u>
Total	<u>\$1,208</u>	<u>\$1,464</u>	<u>\$2,628</u>	<u>\$5,545</u>	<u>\$10,058</u>

Note: Some funds described on pp. 6 and 7 were consolidated in 1975.

The increases in fund balances in 1973 and 1974 were attributed by the county finance director primarily to unspent proceeds of bank loans and revenue sharing funds.

The finance director considered the county's financial condition at September 30, 1974, to be sound. However, reductions were expected in gasoline tax receipts and other revenues from the State, and each county department was

<u>Fiscal year</u>	<u>Millage</u>	
	<u>County</u>	<u>School district</u>
1970	6.958	11.190
1971	7.204	10.846
1972	7.204	10.931
1973	7.204	10.655
1974	7.204	10.150

The only change in the tax base in the past 5 years was a complete reassessment in 1973 and 1974 to adjust commercial and residential property valuations to fair market value. County officials told us revenue sharing funds permitted the county to undertake new and needed projects without increasing tax rates.

The following schedule shows the estimated ad valorem tax receipts for the county and school district during fiscal years 1970-74.

<u>Ad valorem taxes</u>	<u>Fiscal year</u>				
	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
(000 omitted)					
County:					
Real property	\$ 5,803	\$ 6,702	\$ 7,168	\$ 7,748	\$ 9,081
Personal property	<u>2,753</u>	<u>2,907</u>	<u>3,039</u>	<u>3,147</u>	<u>3,905</u>
Total	\$ <u>8,556</u>	\$ <u>9,609</u>	\$ <u>10,207</u>	\$ <u>10,895</u>	\$ <u>12,986</u>
School district:					
Real property	\$ 9,332	\$10,090	\$10,876	\$11,459	\$12,795
Personal property	<u>4,426</u>	<u>4,377</u>	<u>4,611</u>	<u>4,655</u>	<u>5,502</u>
Total	\$ <u>13,758</u>	\$ <u>14,467</u>	\$ <u>15,487</u>	\$ <u>16,114</u>	\$ <u>18,297</u>

### Taxing limitations

County governments and the local school district each have a 10 mill ad valorem tax limit which can be exceeded for payment of bonded indebtedness and for other purposes for up to 2 years when authorized by referendum. For



fiscal year 1975, the real and personal property tax rate is 5.684 mills for the county and 7.862 mills for the school district, which represents a decline from the 1974 rate and is below the 10 mill limitation.

In addition to real and tangible personal property taxes, county governments and school districts may be authorized by general law to levy other taxes, except taxes prohibited by the State constitution and ad valorem taxes on intangible personal property which are levied by the State. A county which furnishes municipal services may levy additional taxes within specified limits. Presently, neither the county government nor the school district is authorized by general law to levy other taxes, and the county furnishes no municipal services which it can tax.

Family tax burden

The following table shows the assumptions we used in determining the tax burden for 1973 on families of four living in Lakeland, the largest city in Polk County. Their annual incomes consist only of wages, with no investment or interest income and no capital gains. The families have no assets other than their houses, personal property, and cars, as shown below.

<u>Assumptions</u>	<u>Family</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
Family income	\$ 7,500	\$12,500	\$17,500
House value (new home)	\$18,750	\$31,250	\$43,750
Personal property (furniture)	\$ 1,500	\$ 2,500	\$ 3,500
Market value of auto	\$ 1,700 (1 car)	\$ 1,800 (1 car)	\$ 2,300 (2 cars)
Annual gasoline consumption	1,000 gal.	1,000 gal.	1,500 gal.

The following table represents the tax burdens based on the above assumptions. The State sales tax rate is 4 percent of the purchase price for all items except groceries, drugs, professional services, and contracts. Automobile license tag taxes are based on vehicle weight. Gasoline taxes are 8 cents a gallon.

<u>Tax</u>	<u>Family</u>		
	<u>A</u>	<u>B</u>	<u>C</u>
County:			
Real property	<u>\$ 99.05</u>	<u>\$189.11</u>	<u>\$ 279.16</u>
City:			
Real property	<u>82.50</u>	<u>157.50</u>	<u>232.50</u>
School district:			
Real property	<u>139.56</u>	<u>266.44</u>	<u>393.31</u>
Special district:			
Real property	<u>12.93</u>	<u>24.68</u>	<u>36.42</u>
State:			
Sales	90.00	132.00	169.00
Gasoline	80.00	80.00	120.00
Auto tags	<u>21.00</u>	<u>28.50</u>	<u>49.50</u>
Total	<u>191.00</u>	<u>240.50</u>	<u>338.50</u>
Total	<u>\$525.04</u>	<u>\$878.23</u>	<u>\$1,279.89</u>
Total as a per- centage of income	<u>7.0</u>	<u>7.0</u>	<u>7.3</u>

Among the additional State taxes a resident might be required to pay are:

--Intangible property--\$1 on each \$1,000 in value of stocks, bonds, and notes, with a \$20,000 exemption for an individual.

--Liquor--\$3.75 a gallon.

--Cigarettes--17 cents a pack.

--Estate taxes, surtax on deeds and mortgages, and insurance premium taxes.

CHAPTER 6

OTHER FEDERAL AID

FEDERAL AID RECEIVED

Polk County receives Federal aid funds directly from the Federal Government and indirectly through the State. The following schedule shows, by major function, all Federal funds except revenue sharing received by the county in fiscal years 1972-74 and the estimated receipts for fiscal year 1975.

<u>Function</u>	<u>Fiscal year</u>			
	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u> (est.)
	(000 omitted)			
Judiciary and law enforcement	\$267	\$235	\$ 95	\$ -
Manpower and training	601	739	1,193	6,129
Health and welfare	34	-	102	135
Transportation	-	25	29	-
Other	<u>3</u>	<u>-</u>	<u>6</u>	<u>-</u>
Total	<u>\$905</u>	<u>\$999</u>	<u>\$1,425</u>	<u>\$6,264</u>

REDUCTIONS IN FEDERAL AID  
AND IMPACT ON RECIPIENT

Seventeen Federal aid programs are included in the above schedule. Most of the funds in the manpower and training area were from Emergency Employment Act and Comprehensive Employment and Training Act grants. Between fiscal years 1972 and 1975 there was an increase in the combined amounts received under these two employment programs.

The county no longer receives Federal funds for 14 of the 17 programs. The county auditor said 11 of these were one-time projects which have been completed. He gave the following explanations for the remaining three programs:

- A youth opportunities program grant administered by a grantee corporation was discontinued because the grantee was unable to provide matching funds. The county will not continue this program.
  
- Administration of a court executive assistance grant was taken over by the State.
  
- A food commodity distribution program was replaced by the food stamp program administered by the Federal Government.

## CHAPTER 7

### SCOPE OF REVIEW

We discussed the revenue sharing program with the chairman of the board of county commissioners, the county administrative assistant, and officials in the county offices of the director of finance, legal department, and auditing department. We also held discussions with the county personnel director, the county tax collector, and representatives of the office of the Florida Auditor General and Florida Department of Revenue. We examined the county's accounting records, financial statements, budgets, minutes of county commissioners' meetings, and personnel reports, as well as State legal requirements and restrictions regarding taxation, debt, and accounting. Budgets for the school system were obtained from the county school board and reviewed.

We contacted the Miami district office of the U.S. Equal Employment Opportunity Commission and the Florida Commission on Human Relations to determine if there were any discrimination complaints against the county. We discussed the effects of the Davis-Bacon provision with representatives of one of the county's contractors. We talked with representatives of the Rolling Hills Community Action Association about their views on the county's use of revenue sharing funds. Our work was limited to gathering selected data relating to areas identified by the Subcommittee Chairman.

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

COUNTY GOVERNMENT WORK FORCE  
POLK COUNTY, FLORIDA  
JUNE 30, 1974

Function/ job category	Male				Female				Whi
	White	Black	Other	Total	White	Black	Other	Total	
All functions:									
Officials	57	2	-	59	12	-	-	12	6
Professionals	41	-	15	56	46	3	4	53	8
Technicians	186	10	-	196	54	17	2	73	24
Protective service	146	4	2	152	6	1	-	7	15
Paraprofessionals	23	11	-	34	93	70	-	163	11
Office/clerical	29	-	-	29	205	13	1	219	23
Skilled craft	138	1	-	139	-	-	-	-	13
Service/maintenance	212	45	-	257	19	52	-	71	23
Total	<u>832</u>	<u>73</u>	<u>17</u>	<u>922</u>	<u>435</u>	<u>156</u>	<u>7</u>	<u>598</u>	<u>1,26</u>
Percent	<u>54.7</u>	<u>4.8</u>	<u>1.1</u>	<u>60.6</u>	<u>28.6</u>	<u>10.3</u>	<u>0.5</u>	<u>39.4</u>	<u>83.</u>
Administration and general control:									
Officials	27	-	-	27	4	-	-	4	3
Professionals	4	-	-	4	-	-	-	-	-
Technicians	84	3	-	87	7	-	-	7	9
Protective service	1	-	-	1	-	-	-	-	-
Paraprofessionals	1	-	-	1	-	-	-	-	-
Office/clerical	20	-	-	20	90	-	1	91	11
Skilled craft	3	-	-	3	-	-	-	-	-
Total	<u>140</u>	<u>3</u>	<u>-</u>	<u>143</u>	<u>101</u>	<u>-</u>	<u>1</u>	<u>102</u>	<u>24</u>
Percent	<u>57.2</u>	<u>1.2</u>	<u>-</u>	<u>58.4</u>	<u>41.2</u>	<u>-</u>	<u>0.4</u>	<u>41.6</u>	<u>98.</u>

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
<b>Streets and highways:</b>												
Officials	8	-	-	8	-	-	-	-	8	-	-	8
Professionals	4	-	-	4	1	-	-	1	5	-	-	5
Technicians	22	-	-	22	-	-	-	-	22	-	-	22
Office/clerical	2	-	-	2	9	-	-	9	11	-	-	11
Skilled craft	108	1	-	109	-	-	-	-	108	1	-	109
Service/maintenance	145	25	-	170	14	-	-	14	159	25	-	184
Total	289	26	-	315	24	-	-	24	313	26	-	339
Percent	85.2	7.7	-	92.9	7.1	-	-	7.1	92.3	7.7	-	100.0
<b>Public welfare:</b>												
Officials	2	-	-	2	1	-	-	1	3	-	-	3
Paraprofessionals	2	-	-	2	34	8	-	42	36	8	-	44
Office/clerical	-	-	-	-	2	-	-	2	2	-	-	2
Service/maintenance	3	-	-	3	-	-	-	-	3	-	-	3
Total	7	-	-	7	37	8	-	45	44	8	-	52
Percent	13.5	-	-	13.5	71.1	15.4	-	86.5	84.6	15.4	-	100.0
<b>Police protection:</b>												
Officials	2	-	-	2	1	-	-	1	3	-	-	3
Professionals	12	-	-	12	-	-	-	-	12	-	-	12
Technicians	55	7	-	62	7	-	-	7	62	7	-	69
Protective service	118	4	2	124	6	1	-	7	124	5	2	131
Office/clerical	4	-	-	4	27	-	-	27	31	-	-	31
Total	191	11	2	204	41	1	-	42	232	12	2	246
Percent	77.6	4.5	0.8	82.9	16.7	0.4	-	17.1	94.3	4.9	0.8	100.0
<b>Natural resources:</b>												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	5	-	-	5	4	1	-	5	9	1	-	10
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	3	-	-	3	-	-	-	-	3	-	-	3
Office/clerical	1	-	-	1	9	-	-	9	10	-	-	10
Skilled craft	24	-	-	24	-	-	-	-	24	-	-	24
Service/maintenance	26	10	-	36	-	12	-	12	26	22	-	48
Total	61	10	-	71	13	13	-	26	74	23	-	97
Percent	62.9	10.3	-	73.2	13.4	13.4	-	26.8	76.3	23.7	-	100.0

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
<b>Hospitals and sanatoriums:</b>												
Officials	10	2	-	12	4	-	-	4	14	2	-	16
Professionals	12	-	15	27	41	2	4	47	53	2	19	74
Technicians	7	-	-	7	40	17	2	59	47	17	2	66
Paraprofessionals	4	11	-	15	56	62	-	118	60	73	-	133
Office/clerical	2	-	-	2	49	12	-	61	51	12	-	63
Skilled craft	3	-	-	3	-	-	-	-	3	-	-	3
Service/maintenance	3	9	-	12	5	40	-	45	8	49	-	57
Total	41	22	15	78	195	133	6	334	236	155	21	412
Percent	10.0	5.3	3.6	18.9	47.3	32.3	1.5	81.1	57.3	37.6	5.1	100.0
<b>Housing:</b>												
Officials	2	-	-	2	-	-	-	-	2	-	-	2
Technicians	17	-	-	17	-	-	-	-	17	-	-	17
Office/clerical	-	-	-	-	11	-	-	11	11	-	-	11
Total	19	-	-	19	11	-	-	11	30	-	-	30
Percent	63.3	-	-	63.3	36.7	-	-	36.7	100.0	-	-	100.0
<b>Community development:</b>												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	4	-	-	4	-	-	-	-	4	-	-	4
Protective service	2	-	-	2	-	-	-	-	2	-	-	2
Paraprofessionals	2	-	-	2	1	-	-	1	3	-	-	3
Office/clerical	-	-	-	-	4	1	-	5	4	1	-	5
Total	9	-	-	9	5	1	-	6	14	1	-	15
Percent	60.0	-	-	60.0	33.3	6.7	-	40.0	93.3	6.7	-	100.0
<b>Corrections:</b>												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	22	-	-	22	-	-	-	-	22	-	-	22
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Total	24	-	-	24	-	-	-	-	24	-	-	24
Percent	100.0	-	-	100.0	-	-	-	-	100.0	-	-	100.0



Function/ job category	Male			Female			Total			
	White	Black	Other	White	Black	Other	White	Black	Other	Total
Sanitation and sewage:										
Officials	1	-	-	2	-	-	3	-	-	3
Office/clerical	-	-	-	2	-	-	2	-	-	2
Service/maintenance	27	1	-	-	-	-	27	1	-	28
Total	28	1	-	4	-	-	32	1	-	33
Percent	84.9	3.0	-	12.1	-	-	97.0	3.0	-	100.0
Impounding, mosquito and weed control:										
Officials	2	-	-	-	-	-	2	-	-	2
Paraprofessionals	13	-	-	2	-	-	15	-	-	15
Office/clerical	-	-	-	2	-	-	2	-	-	2
Service/maintenance	8	-	-	-	-	-	8	-	-	8
Total	23	-	-	4	-	-	27	-	-	27
Percent	85.2	-	-	14.8	-	-	100.0	-	-	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  
POLK COUNTY, FLORIDA  
YEAR ENDED JUNE 30, 1974

Function/ job category	Male				Female				Wh
	White	Black	Other	Total	White	Black	Other	Total	
All functions:									
Officials	2	-	-	2	-	-	-	-	
Professionals	5	-	5	10	18	3	2	23	
Technicians	36	2	-	38	14	6	-	20	
Protective service	63	2	-	65	1	-	-	1	
Paraprofessionals	31	1	-	32	34	22	-	56	
Office/clerical	10	-	-	10	62	2	-	64	
Skilled craft	4	-	-	4	-	-	-	-	
Service/maintenance	107	13	-	120	11	12	-	23	1
Total	258	18	5	281	140	45	2	187	3
Percent	55.1	3.8	1.1	60.0	29.9	9.6	0.4	40.0	85
Administration and general control:									
Technicians	3	-	-	3	6	-	-	6	
Paraprofessionals	21	-	-	21	-	-	-	-	
Office/clerical	8	-	-	8	25	-	-	25	
Total	32	-	-	32	31	-	-	31	
Percent	50.8	-	-	50.8	49.2	-	-	49.2	100
Streets and highways:									
Technicians	11	-	-	11	-	-	-	-	
Office/clerical	-	-	-	-	3	-	-	3	
Service/maintenance	78	6	-	84	9	-	-	9	
Total	89	6	-	95	12	-	-	12	1
Percent	83.2	5.6	-	88.8	11.2	-	-	11.2	94

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
<b>Public welfare:</b>												
Paraprofessionals	-	-	-	-	15	5	-	20	15	5	-	20
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Service/maintenance	<u>2</u>	-	-	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>2</u>
Total	<u>2</u>	-	-	<u>2</u>	<u>16</u>	<u>5</u>	<u>-</u>	<u>21</u>	<u>18</u>	<u>5</u>	<u>-</u>	<u>23</u>
Percent	<u>8.7</u>	-	-	<u>8.7</u>	<u>69.6</u>	<u>21.7</u>	<u>-</u>	<u>91.3</u>	<u>78.3</u>	<u>21.7</u>	<u>-</u>	<u>100.0</u>
<b>Police protection:</b>												
Technicians	11	2	-	13	-	-	-	-	11	2	-	13
Protective service	<u>51</u>	<u>2</u>	-	<u>53</u>	<u>1</u>	-	-	<u>1</u>	<u>52</u>	<u>2</u>	-	<u>54</u>
Total	<u>62</u>	<u>4</u>	-	<u>66</u>	<u>1</u>	-	-	<u>1</u>	<u>63</u>	<u>4</u>	-	<u>67</u>
Percent	<u>92.5</u>	<u>6.0</u>	-	<u>98.5</u>	<u>1.5</u>	-	-	<u>1.5</u>	<u>94.0</u>	<u>6.0</u>	-	<u>100.0</u>
<b>Natural resources:</b>												
Professionals	-	-	-	-	2	1	-	3	2	1	-	3
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	2	-	-	2	2	-	-	2
Skilled craft	3	-	-	3	-	-	-	-	3	-	-	3
Service/maintenance	<u>12</u>	<u>3</u>	-	<u>15</u>	<u>-</u>	<u>3</u>	-	<u>3</u>	<u>12</u>	<u>6</u>	-	<u>18</u>
Total	<u>16</u>	<u>3</u>	-	<u>19</u>	<u>4</u>	<u>4</u>	-	<u>8</u>	<u>20</u>	<u>7</u>	-	<u>27</u>
Percent	<u>59.3</u>	<u>11.1</u>	-	<u>70.4</u>	<u>14.8</u>	<u>14.8</u>	-	<u>29.6</u>	<u>74.1</u>	<u>25.0</u>	-	<u>100.0</u>
<b>Hospitals and sanatoriums:</b>												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	3	-	5	8	16	2	2	20	19	2	7	28
Technicians	2	-	-	2	8	6	-	14	10	6	-	16
Paraprofessionals	3	1	-	4	16	17	-	33	19	18	-	37
Office/clerical	2	-	-	2	22	1	-	23	24	1	-	25
Skilled craft	1	-	-	1	-	-	-	-	1	-	-	1
Service/maintenance	-	<u>3</u>	-	<u>3</u>	<u>1</u>	<u>9</u>	-	<u>10</u>	<u>1</u>	<u>12</u>	-	<u>13</u>
Total	<u>12</u>	<u>4</u>	<u>5</u>	<u>21</u>	<u>63</u>	<u>35</u>	<u>2</u>	<u>100</u>	<u>75</u>	<u>39</u>	<u>7</u>	<u>121</u>
Percent	<u>9.9</u>	<u>3.3</u>	<u>4.1</u>	<u>17.4</u>	<u>52.1</u>	<u>28.9</u>	<u>1.7</u>	<u>82.6</u>	<u>62.0</u>	<u>32.2</u>	<u>5.8</u>	<u>100.0</u>
<b>Housing:</b>												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	7	-	-	7	-	-	-	-	7	-	-	7
Office/clerical	-	-	-	-	<u>5</u>	-	-	<u>5</u>	<u>5</u>	-	-	<u>5</u>
Total	<u>8</u>	-	-	<u>8</u>	<u>5</u>	-	-	<u>5</u>	<u>13</u>	-	-	<u>13</u>
Percent	<u>61.5</u>	-	-	<u>61.5</u>	<u>38.5</u>	-	-	<u>38.5</u>	<u>100.0</u>	-	-	<u>100.0</u>

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Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Community development:												
Professionals	2	-	-	2	-	-	-	-	2	-	-	2
Protective service	2	-	-	2	-	-	-	-	2	-	-	2
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	3	1	-	4	3	1	-	4
Total	5	-	-	5	3	1	-	4	8	1	-	9
Percent	55.6	-	-	55.6	33.3	11.1	-	44.4	88.9	11.1	-	100.0
Corrections:												
Protective service	10	-	-	10	-	-	-	-	10	-	-	10
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Total	11	-	-	11	-	-	-	-	11	-	-	11
Percent	100.0	-	-	100.0	-	-	-	-	100.0	-	-	100.0
Sanitation and sewage:												
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Service/maintenance	8	1	-	9	1	-	-	1	9	1	-	10
Total	9	1	-	10	2	-	-	2	11	1	-	12
Percent	75.0	8.3	-	83.3	16.7	-	-	16.7	91.7	8.3	-	100.0
Impounding, mosquito and weed control:												
Paraprofessionals	5	-	-	5	3	-	-	3	8	-	-	8
Service/maintenance	7	-	-	7	-	-	-	-	7	-	-	7
Total	12	-	-	12	3	-	-	3	15	-	-	15
Percent	80.0	-	-	80.0	20.0	-	-	20.0	100.0	-	-	100.0

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

COUNTY GOVERNMENT PROMOTIONS  
POLK COUNTY, FLORIDA  
YEAR ENDED NOVEMBER 15, 1974

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials	4	-	-	4	1	-	-	1	5	-	-	5
Professionals	6	-	3	9	4	-	3	7	10	-	6	16
Technicians	42	1	-	43	13	5	-	18	55	6	-	61
Protective service	29	2	-	31	-	-	-	-	29	2	-	31
Paraprofessionals	8	-	-	8	1	1	-	2	9	1	-	10
Office/clerical	2	-	-	2	29	5	-	34	31	5	-	36
Skilled craft	39	-	-	39	-	-	-	-	39	-	-	39
Service/maintenance	18	4	-	22	1	-	-	1	19	4	-	23
Total	<u>148</u>	<u>7</u>	<u>3</u>	<u>158</u>	<u>49</u>	<u>11</u>	<u>3</u>	<u>63</u>	<u>197</u>	<u>18</u>	<u>6</u>	<u>221</u>
Percent	<u>67.0</u>	<u>3.2</u>	<u>1.3</u>	<u>71.5</u>	<u>22.1</u>	<u>5.0</u>	<u>1.3</u>	<u>28.5</u>	<u>89.2</u>	<u>8.1</u>	<u>2.7</u>	<u>100.0</u>
Administration and general control:												
Officials	1	-	-	1	1	-	-	1	2	-	-	2
Technicians	21	-	-	21	2	-	-	2	23	-	-	23
Protective service	1	-	-	1	-	-	-	-	1	-	-	1
Paraprofessionals	3	-	-	3	-	-	-	-	3	-	-	3
Office/clerical	2	-	-	2	18	-	-	18	20	-	-	20
Skilled craft	2	-	-	2	-	-	-	-	2	-	-	2
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
Total	<u>31</u>	<u>-</u>	<u>-</u>	<u>31</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>21</u>	<u>52</u>	<u>-</u>	<u>-</u>	<u>52</u>
Percent	<u>59.6</u>	<u>-</u>	<u>-</u>	<u>59.6</u>	<u>40.4</u>	<u>-</u>	<u>-</u>	<u>40.4</u>	<u>100.0</u>	<u>-</u>	<u>-</u>	<u>100.0</u>
Streets and highways:												
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	2	-	-	2	-	-	-	-	2	-	-	2
Skilled craft	30	-	-	30	-	-	-	-	30	-	-	30
Service/maintenance	14	4	-	18	1	-	-	1	15	4	-	19
Total	<u>47</u>	<u>4</u>	<u>-</u>	<u>51</u>	<u>1</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>48</u>	<u>4</u>	<u>-</u>	<u>52</u>
Percent	<u>90.4</u>	<u>7.7</u>	<u>-</u>	<u>98.1</u>	<u>1.9</u>	<u>-</u>	<u>-</u>	<u>1.9</u>	<u>92.3</u>	<u>7.7</u>	<u>-</u>	<u>100.0</u>

Function/ job category	Male				Female				White	B
	White	Black	Other	Total	White	Black	Other	Total		
Public welfare:										
Office/clerical	-	-	-	-	<u>2</u>	-	-	<u>2</u>	<u>2</u>	
Total	-	-	-	-	<u>2</u>	-	-	<u>2</u>	<u>2</u>	
Percent	-	-	-	-	<u>100.0</u>	-	-	<u>100.0</u>	<u>100.0</u>	
Police protection:										
Professionals	2	-	-	2	-	-	-	-	2	
Technicians	8	1	-	9	-	-	-	-	8	
Protective service	24	2	-	26	-	-	-	-	24	
Office/clerical	-	-	-	-	<u>1</u>	-	-	<u>1</u>	<u>1</u>	
Total	<u>34</u>	<u>3</u>	-	<u>37</u>	<u>1</u>	-	-	<u>1</u>	<u>35</u>	
Percent	<u>89.5</u>	<u>7.9</u>	-	<u>97.4</u>	<u>2.6</u>	-	-	<u>2.6</u>	<u>92.1</u>	
Natural resources:										
Skilled craft	<u>6</u>	-	-	<u>6</u>	-	-	-	-	<u>6</u>	
Total	<u>6</u>	-	-	<u>6</u>	-	-	-	-	<u>6</u>	
Percent	<u>100.0</u>	-	-	<u>100.0</u>	-	-	-	-	<u>100.0</u>	
Hospitals and sanatoriums:										
Professionals	-	-	3	3	4	-	3	7	4	
Technicians	2	-	-	2	11	5	-	16	13	
Paraprofessionals	-	-	-	-	1	1	-	2	1	
Office/clerical	-	-	-	-	2	4	-	6	2	
Skilled craft	<u>1</u>	-	-	<u>1</u>	-	-	-	-	<u>1</u>	
Total	<u>3</u>	-	<u>3</u>	<u>6</u>	<u>18</u>	<u>10</u>	<u>3</u>	<u>31</u>	<u>21</u>	
Percent	<u>8.1</u>	-	<u>8.1</u>	<u>16.2</u>	<u>48.7</u>	<u>27.0</u>	<u>8.1</u>	<u>83.8</u>	<u>56.8</u>	
Housing:										
Officials	2	-	-	2	-	-	-	-	2	
Technicians	4	-	-	4	-	-	-	-	4	
Paraprofessionals	4	-	-	4	-	-	-	-	4	
Office/clerical	-	-	-	-	<u>4</u>	-	-	<u>4</u>	<u>4</u>	
Total	<u>10</u>	-	-	<u>10</u>	<u>4</u>	-	-	<u>4</u>	<u>14</u>	
Percent	<u>71.4</u>	-	-	<u>71.4</u>	<u>28.6</u>	-	-	<u>28.6</u>	<u>100.0</u>	

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Community development:												
Professionals	2	-	-	2	-	-	-	-	2	-	-	2
Technicians	3	-	-	3	-	-	-	-	3	-	-	3
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	1	-	2	1	1	-	2
Total	6	-	-	6	1	1	-	2	7	1	-	8
Percent	75.0	-	-	75.0	12.5	12.5	-	25.0	87.5	12.5	-	100.0
Corrections:												
Protective service	3	-	-	3	-	-	-	-	3	-	-	3
Total	3	-	-	3	-	-	-	-	3	-	-	3
Percent	100.0	-	-	100.0	-	-	-	-	100.0	-	-	100.0
Sanitation and sewage:												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Total	2	-	-	2	-	-	-	-	2	-	-	2
Percent	100.0	-	-	100.0	-	-	-	-	100.0	-	-	100.0
Impounding, mosquito and weed control:												
Professionals	1	-	-	1	-	-	-	-	1	-	-	1
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	-	-	-	-	1	-	-	1	1	-	-	1
Service/maintenance	3	-	-	3	-	-	-	-	3	-	-	3
Total	6	-	-	6	1	-	-	1	7	-	-	7
Percent	85.7	-	-	85.7	14.3	-	-	14.3	100.0	-	-	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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