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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 I

Westchester County, New York

*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 Westchester County, New York. C 1052

For the period January 1, 1972, through June 30, 1974, Westchester County was allocated a total of \$8,965,647 in revenue sharing funds, or a per capita amount of \$10.02. Of the amount allocated, \$8,097,681 was received by June 30, 1974, and \$867,966 was received in July 1974. The revenue sharing funds allocated to Westchester County were equivalent to about 4.9 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 Westchester County.

1. The specific operating and capital programs funded in part or in whole by general revenue sharing in each jurisdiction. The county's accounting system did not designate the specific uses of revenue sharing. The funds were transferred to the general fund and commingled with other county funds for disbursement purposes.

2. The fiscal condition of each jurisdiction, including its surplus or debt status. The county's general fund finances all expenditures not required by law to be funded separately. General fund operations produced surpluses for 1969-73, except for 1971 when an operating deficit resulted from increased welfare costs and cutbacks in State aid. Accumulated surpluses, however, made up for this deficit, and the ending fund balance showed a surplus for 1971.

Westchester's outstanding yearend debt increased from \$41,500,204 in 1969 to \$82,940,911 in 1973. Debt outstanding at the end of 1973 represented only 14.7 percent of the allowable debt ceiling. County officials believed the county to be in good financial condition, but foresaw potential long-range problems because of expanded services being mandated by the State and Federal governments.

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. Major taxes levied by Westchester County include a 1 percent sales tax, introduced in 1973, and a real property tax composed of portions

for county, State, and sewer and water district operations. The county apportions the property tax to its municipalities, which tax their residents according to municipal assessment rates. The county's property tax levy is limited, by law, to 1.5 percent of the average full valuation of taxable county real estate over 5 years. The county's actual levy is less than 1 percent.

One county official said that without revenue sharing, 1973 and 1974 property tax rates would have been higher.

GAO's calculations indicated that the percentage of income paid by families living in Yonkers--the county's largest city--to the city of Yonkers, to Westchester County, to special districts, and to the State remained relatively static as income increased. A family with a 1973 income of \$7,500 paid 12 percent of its income in State and local taxes, a family with an income of \$12,500 also paid 12 percent, and a family with an income of \$17,500 paid 13 percent.

4. The percentage of the total local budget represented by general revenue sharing. Revenue sharing funds received by Westchester County through December 31, 1973, totaled \$6,361,753. Of this amount, \$4,351,550 was budgeted in 1973 and represented 1.7 percent of the county's budget. The \$2,010,203 which was not budgeted represented 0.8 percent of the county's 1973 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. There were no significant cutbacks in Federal categorical aid programs. In 1971, 1972, and 1973, the county received Federal aid, other than revenue sharing, totaling \$53.7, \$80.4, and \$70.0 million, respectively, and expected to receive \$77.0 million in 1974. Most Federal aid was received through the State for social service programs.

6. The record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law. According to the 1970 census, the county's civilian labor force consisted of 383,138 persons, of whom 39 percent were female and 10.1 percent were minorities. As of June 30, 1974, the county government employed 5,917 workers, of whom 52 percent were females and 27 percent were minorities. Certain functions and job categories had low proportions of minorities and females; however, county officials emphasized that this data was compiled before implementing Westchester's affirmative action plan.

Because the county's accounting records did not designate the uses made of revenue sharing, GAO could not determine whether the county was subject to the Davis-Bacon and prevailing wage provisions of the act.

7. Public participation in the local budgetary process, and the impact of revenue sharing on that process. Westchester County's budget process requires the board of legislators to hold a public hearing before adopting the proposed county budget. Prior to this hearing, the board holds five smaller hearings in various county localities.

Of about 50 groups presenting statements at the 1974 public hearings, 5 mentioned revenue sharing. These groups urged that revenue sharing be used to help fund the county's social service activities.

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.

Westchester County, New York, 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 WESTCHESTER COUNTY

Westchester County is immediately north of New York City and, according to the 1970 census, has a population of 894,104. It is one of New York's largest manufacturing areas and a leading industrial research center. It is the home for corporate headquarters, laboratories, and major plants of many national and international corporations.

The county is governed by an elected county executive and a 17-member board of legislators. The county executive is elected at large for a 4-year term and is directly responsible for all county departments. He has the power to appoint department heads and to veto board of legislators' decisions. Board members are elected for 2-year terms. The board is responsible for county legislation and approval of the county budget. The board has limited power to confirm the county executive's appointees and can override county executive vetoes with a two-thirds majority.

With a median family income of \$13,744 in 1969, Westchester was the second highest median-income county in the State and the thirteenth highest in the Nation. About 52 percent of its housing units are owned by the occupants.

Despite Westchester County's affluence, over 50,000 county residents had incomes in 1969 which were below the Federal poverty level. Historically, the county has devoted over 60 percent of its operating budget to social services, primarily relief payments. Other major county services include health and hospitals, public safety and law enforcement, education (a community college), and maintenance of county roads. The county also subsidizes private companies that provide public transportation and provides sewer and water services.

Municipalities within the county are responsible for their own local police and fire protection, street maintenance, and libraries. Independent school districts provide primary and secondary education throughout 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.

Westchester 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 a reduction of Westchester County's allocation. Our calculations showed that if the allocation formula were applied in New York without all the act's constraints, Westchester County's allocation for the period January 1, 1972, through June 30, 1974, would have been \$9,089,014. However, because these constraints were applied, Westchester County's final allocation was \$8,957,779. The initial allocation and payments to Westchester County for the same period were \$8,965,647, including \$867,966 received in July 1974. The payment for the next entitlement period will be reduced by \$7,868, the difference between initial and final allocations.

The following schedule shows revenue sharing per capita and revenue sharing as a percentage of adjusted taxes for Westchester County, which received the lowest per capita amount of the 57 counties in the State; for Sullivan County, which received the highest per capita amount of the counties; and for Monroe County, which has a population of 711,917--closest to Westchester County's population of 894,406.

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

<u>County</u>	<u>Received</u> (note a)	<u>Per capita</u> <u>share</u>	<u>As a percent</u> <u>of taxes</u> (note b)
Westchester	\$ 8,965,647	\$10.02	4.9
Sullivan	2,363,977	44.96	13.5
Monroe	12,772,980	17.94	8.6

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

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

The total revenue sharing received by the 57 county governments in the State of New York for the same period was \$225,967,191, or a per capita amount of \$21.84.

CHAPTER 2

BUDGETING AND PUBLIC PARTICIPATION

IN THE BUDGETARY PROCESS

Westchester County maintains a number of funds. Following are descriptions of county activities financed by each fund and the fund's revenue sources.

1. General fund--finances all county expenditures not required by law to be accounted for in other funds. Revenues are from real property taxes, sales tax, State and Federal aid, and department revenues.
2. Sewer fund--finances operation and maintenance of sewer lines and sewage treatment plants. Revenues are from real property taxes of district residents, State and Federal aid.
3. Water fund--finances maintenance of water supply system. Revenues are from real property taxes of district residents and water charges in one of the two districts.
4. Health and laboratory districts fund (discontinued after 1973)--finances health services in certain municipalities. Revenues are from real property taxes of district residents.
5. Trust and agency fund--accounts for assets held by the county as trustee or custodian. Revenues are from transactions involving court-ordered funds, employee taxes, Federal grants, and securities deposited in banks.
6. Federal revenue sharing fund--finances authorized expenditures. Revenues are from Federal revenue sharing.
7. County road fund--finances maintenance of county roads. Revenues are from State aid, motor fuel taxes, and motor license fees.
8. Capital fund--finances capital purchases and construction. Revenues are from Federal and State grants, notes and bonds, and transfers from other funds.

RELATIONSHIP OF REVENUE
SHARING TO TOTAL BUDGET

Revenue sharing funds received by Westchester County through December 31, 1973, totaled \$6,361,753. Of this amount, \$4,351,550 was budgeted in 1973 and represented 1.7 percent of the county's budget. The \$2,010,203 which was not budgeted represented 0.8 percent of the county's 1973 budget.

	<u>1971</u>	<u>1972</u>	<u>1973</u>
County operating budget (note a)	\$191,103,278	\$220,386,271	\$245,683,721
Districts' operating budgets (note b)	14,012,869	15,954,090	16,856,056
Interbudget payments	<u>-585,608</u>	<u>-822,821</u>	<u>-764,530</u>
Total county budget (note c)	204,530,539	235,517,540	261,775,247
School district expenditures (note d)	<u>305,377,541</u>	<u>335,682,180</u>	<u>362,258,852</u>
Total	<u>\$509,908,080</u>	<u>\$571,199,720</u>	<u>\$624,034,099</u>
Revenue sharing payments received	-	\$1,815,957	\$4,545,796
Revenue sharing funds budgeted	-	-	\$4,351,550
Cumulative revenue sharing received but not budgeted	-	\$1,815,957	\$2,010,203
Percentage of county budget represented by revenue sharing	-	-	1.7
Percentage of county budget and school district expenditures represented by revenue sharing	-	-	0.7

a/Includes the county road budget; interbudget transfers eliminated.

b/Includes sewer, water, health and laboratory districts.

c/Generally, the county operating budget reflects the general fund, Federal revenue sharing fund, and road fund; district and capital budgets show district funds' and the capital fund's activities.

d/Actual expenditures for fiscal year ending June 30; budget figures not available.

The county did not budget revenue sharing in 1972 because it did not anticipate receipt of the funds in that year. It did not budget all revenue sharing funds received in 1973 because receipts were greater than originally estimated.

Appendix I shows budgeted expenditures for county departments. The county does not budget revenue sharing by department.

PUBLIC INVOLVEMENT IN BUDGETARY PROCESS

Westchester County's budget process begins with submission to the budget director of proposals for next year's operations by county departments and sewer and water districts. The departments and districts also submit estimates of their 5-year capital programs to the county planning board and the capital projects committee. The county planning board determines whether the planned projects conform to the county's development policies. The capital projects committee, consisting of the county executive, several department heads, and several members of the board of legislators, reviews projects on the basis of necessity, priority, location, cost, and method of financing, and prepares a 5-year capital plan. The first year of the plan becomes the next year's capital budget.

The budget director reviews the operating budgets and capital plan and submits the proposed budgets to the county executive who, in turn, presents the completed county budget to the board of legislators. After holding a public hearing, the board of legislators votes on adoption of the budget.

Westchester's charter requires a balanced county budget.

Public hearings

Westchester County's budget process requires the board of legislators to hold a public hearing before adopting the proposed county budget. Prior to the hearing, the board holds five smaller hearings in various localities within the county. Although these hearings are not required, the board holds them to promote public participation in the budget process.

Board members told us that, since the public hearings centered on the overall county budget, discussion of revenue sharing was minimal. At the hearings, public interest groups presented position statements regarding the county's proposed use of funds. Of about 50 groups presenting statements at the 1974 public budget hearings, 5 mentioned revenue sharing.

These were the Day Care Council of Westchester, Inc., the League of Women Voters of Westchester, the Westchester Association of Family Agencies, the Social Action Committee-National Association of Social Workers, and the Westchester County Conference of the American Association of Retired Persons. These organizations urged that revenue sharing be used to help fund Westchester County's social services activities.

A board official stated that the only significant change to the 1974 county budget brought about by public hearings was a small increase in appropriations for mental retardation programs.

The county, according to members of the board of legislators, had taken no unusual steps to publicize revenue sharing. As part of its routine publication of the county budget in county and local newspapers, Westchester included data on budgeted revenue sharing funds and their intended general uses. The county had issued no press releases describing the revenue sharing program or specific uses of revenue sharing funds.

Public interest groups

We contacted officials of four Westchester County public interest groups: the League of Women Voters of Westchester, the Westchester Community Service Council, the Westchester Coalition, and the Westchester County Association. Each believed that the county had not provided adequate information on revenue sharing.

The League of Women Voters was one of four national organizations participating in a national revenue-sharing monitoring project. The league's Westchester branch reported on various aspects of revenue sharing in the county, and the branch president testified before the Senate Subcommittee on Intergovernmental Relations during its July 1974 hearings on revenue sharing. The league concluded, among other things, that the county's budget process did not permit sufficient citizen participation in determining the uses of revenue sharing funds.

The Westchester Community Service Council, a nonprofit, voluntary, health and welfare research organization, also began a study on revenue sharing in Westchester County. Unable to trace revenue sharing to its end use, the council concluded that revenue sharing had no oversight or accountability. A council official agreed with the League of Women Voters that

there had been no significant citizen participation in the use of revenue sharing.

The Westchester Coalition and the Westchester County Association, although active at the county budget hearings, did not specifically address the use of revenue sharing. An official of the Westchester County Association commented that county officials disagreed with citizen group proposals that revenue sharing be earmarked for funding social service activities.

CHAPTER 3

PROGRAMS FUNDED WITH REVENUE SHARING

Westchester County was allocated \$8,965,647 in revenue sharing funds for the period January 1, 1972, through June 30, 1974. Of the amount allocated, \$8,097,681 was received by June 30, 1974, and \$867,966 was received in July 1974. As of June 30, 1974, interest earned from investment of the funds totaled \$111,376. Of the \$9,077,023 available for use, the county has expended \$8,199,514.

Expended funds represented revenue sharing amounts transferred to the general fund. Because revenue sharing funds were commingled with other county funds, it was not possible to determine what portion of the transferred funds was actually spent as of June 30, 1974. The June 30, 1974, unexpended balance consisted mainly of the revenue sharing payment covering April 1, 1974, through June 30, 1974, but not received until July 8, 1974. On July 8, the county transferred most of this balance to the general fund.

USES OF REVENUE SHARING

The county's accounting system did not designate the specific uses of revenue sharing. The county has three revenue sharing accounts--a cash account, an investment account, and a fund balance account. The accounting department records revenue sharing receipts and interest income from revenue sharing investments (fund balance account). The funds are deposited in banks (cash account). The finance department invests the funds in short-term securities (investment account).

Periodically, the commissioner of finance, who authorizes general fund expenditures, directs the accounting department to transfer revenue sharing moneys from the fund balance account to the general fund. In the general fund, revenue sharing funds are commingled with other county funds. The county spends revenue sharing using the same procedures required for general fund expenditures. No vouchers are prepared showing which expenditures are paid by revenue sharing.

For the period January 1, 1972, through June 30, 1974, the county reported to the Office of Revenue Sharing that \$7,348,514 of its revenue sharing funds was expended for public safety operating and maintenance and \$851,000 for general government capital expenditures. These reported uses were assigned by the county executive and commissioner of finance and were not substantiated in the accounting system. A county official stated that the small amount of revenue sharing received does not warrant changing the accounting system in order to identify revenue sharing expenditures.

We recognize that maintenance of accounting records showing the uses of revenue sharing may not be particularly meaningful. 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.

Additionally, because revenue sharing may be substituted for a recipient government's own funds, the effectiveness of most of the compliance requirements is doubtful. When revenue sharing funds are spent for activities that would have been financed from the recipient's own resources, considerable latitude exists for the use of the recipient's funds that are so freed. Except for a restriction in certain situations on the use of revenue sharing to meet the matching requirements under other Federal programs, the act does not restrict the use of recipient funds freed by revenue sharing. Therefore, compliance with many of the restrictions in the act can be largely a budget and accounting exercise with little effect.

However, the regulations require that a recipient government maintain its fiscal accounts so as to permit the tracing of revenue sharing funds to an expenditure level showing that fund uses are in accordance with regulations. The accounts maintained by Westchester County do not meet this requirement. This matter has been referred to the Office of Revenue Sharing.

AUDITS OF REVENUE SHARING

The county's independent auditors prepare a revenue sharing fund balance sheet and statement of changes in the fund balance as part of their annual audit of Westchester's financial statements. Their audit does not cover compliance matters.

The New York State Department of Audit and Control recently performed a review of revenue sharing which covered both financial and compliance matters. The audit disclosed no findings concerning the county's compliance with the non-discrimination, Davis-Bacon, or prevailing wage provisions of the act. The auditors stated that little could be done to determine compliance because revenue sharing funds could not be traced to their ultimate use.

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.

In response to requests by the New York State Civil Service Commission and Division of Human Rights, Westchester County developed an affirmative action plan. The county was not required to formulate this plan, but it felt that the plan would insure compliance with Federal grant requirements. The plan includes the county's formal nondiscrimination policy--to provide equal opportunity to all qualified county employees and job applicants and to insure that no discrimination on the basis of race, color, religion, national origin, sex, age, or physical handicap shall exist.

The plan, completed in October 1974, is the county's first such action program and includes the following key provisions:

- Recruitment activities designed to reach and attract candidates from all sources; particularly those minorities and women not reached in past efforts.
- Opportunities for employees to fully utilize and enhance their skills.
- An equal employment opportunity program for employment counseling, and prompt and impartial processing of discrimination complaints.

The New York State Division of Human Rights is responsible for eliminating and preventing discrimination in employment and public services within the State. Complaints against local governments received by local division offices are referred to its government case unit.

The division has the power to investigate complaints, hold hearings, subpoena witnesses, serve injunctions, and award compensatory damages. When a complaint is received, the division

- determines within 15 days whether there is probable cause to believe an unlawful discriminatory act has been committed;

--attempts resolution through conference and conciliation; and

--if conciliation fails, conducts a hearing and makes a determination.

The U.S. Equal Employment Opportunity Commission refers all civil rights complaints in Westchester County to the State Division of Human Rights. The commission intervenes only if, after 60 days, the State has not made a final determination, or if the State's determination does not satisfy the complainant.

Comparison of local government work force and civilian labor force

The county civilian labor force, according to the 1970 census, is 383,138. It includes 10.1 percent minorities and 39.0 percent females. The following table analyzes the county civilian labor force by sex and selected minorities.

	Male		Female		Total	
	Number	Percent	Number	Percent	Number	Percent
Total	<u>233,771</u>	<u>61.0</u>	<u>149,367</u>	<u>39.0</u>	<u>383,138</u>	<u>100.0</u>
Black	17,578	4.6	19,094	5.0	36,672	9.6
Spanish sur- name	1,262	0.3	664	0.2	1,926	0.5

The county government employs 5,917 workers, of whom 26.6 percent are minorities and 52.3 percent are females. The following table shows the makeup of employees in the county government work force.

	Male	Female	Total
White	37.8	35.6	73.3
Black	9.2	15.7	a/25.0
Other	<u>0.7</u>	<u>1.0</u>	<u>a/1.7</u>
Total	<u>a/47.7</u>	<u>52.3</u>	<u>a/100.0</u>

a/Percentages vary slightly due to rounding.

Appendixes II and III show the county government work force and new hires by function and job category.

Analysis of work force
by function

The functions of the county government with less than the 10.1 percent average minority representation in the county civilian labor force follow.

<u>Function</u>	<u>Total employees</u>	<u>Minority employees</u>	
		<u>Number</u>	<u>Percent</u>
Police protection	334	28	8.4
Sanitation/sewage	178	13	7.3
Natural resources/parks	426	19	4.5
Community development	22	2	9.1

Those functions employing less than the 39 percent average female representation in the county civilian labor force follow.

<u>Function</u>	<u>Total employees</u>	<u>Female employees</u>	
		<u>Number</u>	<u>Percent</u>
Correction	266	38	14.3
Streets and highways	428	60	14.0
Police protection	334	34	10.2
Natural resources/parks	426	34	8.0
Sanitation/sewage	178	7	3.9

An analysis of new employees entering the county government work force between July 1, 1973, and June 30, 1974, showed that of 982 new hires, 278, or 28 percent, were minorities and 495, or 50 percent, were females.

Analysis of work force
by job category

The county government work force of 5,917 was divided into 8 job categories: officials/administrators; professionals; technicians; protective services; paraprofessionals; office/clerical; skilled craft; and service/maintenance.

A comparison of the percentage of minorities employed in each job category to the 10.1 percent average minority representation in the county civilian labor force shows that fewer minorities were employed in the following categories:

<u>Category</u>	<u>Total employees</u>	<u>Minority employees</u>	
		<u>Number</u>	<u>Percent</u>
Officials/administrators	333	24	7.2
Skilled craft	206	12	5.8

The 39 percent average female representation in the county civilian labor force was not attained in the following categories:

<u>Category</u>	<u>Total employees</u>	<u>Female employees</u>	
		<u>Number</u>	<u>Percent</u>
Service/maintenance	973	135	13.9
Protective services	448	37	8.2
Skilled craft	206	1	0.5

Statistical information on promotions for the year ended June 30, 1974, was not available.

In summary, although the county government had a substantial representation of women and minorities overall, few of these were employed in top management positions, and certain categories and functions had significantly lower proportions of women and minorities than were in the total county civilian labor force. A county personnel official offered no specific reasons for these differences but made the following general comments:

- Without a standard for comparison, it is difficult to determine why there are few women and minorities in top management; perhaps the social developments of the 1960s and early 1970s have not had time to affect the county's higher organizational structure.
- The affirmative action plan will insure equal employment opportunity for all county citizens.
- Since this is the first year of the plan and its programmed activities, future statistics on female and minority representation, when compared to this year's, may provide additional information on the county's progress.

County officials emphasized that the minority statistics discussed above were compiled before implementing Westchester County's affirmative action plan. They believed that future statistics would reflect improvement in minority employment ratios.

Discrimination complaints

Since December 31, 1971, the State Division of Human Rights has received two complaints against Westchester County departments. In both cases, the complainants accused the departments of using the civil service examination as a tool for racial discrimination.

In one case, a black female believed that she would be released from her provisional position within the Department of Probation and replaced by someone who had taken the civil service exam. She said she had not been informed of the exam. As the only black professional within her office, she claimed she had been subjected to racial discrimination. She withdrew her complaint before the division held a conference for determining probable cause.

The other case involved a class action brought against the Department of Health and the Westchester County civil service commission. Three black females employed by the county for several months were told to take the civil service exam. They were subsequently discharged due to their low exam scores. They attributed the low scores to a lack of preparation time and to the irrelevancy of the exam questions to their job positions. The respondents were accused of racially discriminating in their recruiting, hiring, and testing practices. The Division of Human Rights found probable cause and has been attempting to conciliate the matter since October 1974.

A county personnel official said no civil rights administrative or judicial orders had been issued against the county.

We contacted local offices of the National Association for the Advancement of Colored People and the League of Women Voters regarding any discriminatory employment practices by the county in the use of revenue sharing. Neither group could identify any specific instances of employment discrimination.

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.

Westchester County does not identify capital projects financed by revenue sharing. Because revenue sharing funds could not be identified beyond their transfer to the general fund, it was not possible to determine with certainty whether any capital projects were subject to the Davis-Bacon provision.

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.

Because the county's accounting system did not designate the uses made of revenue sharing, it was not possible to determine whether the county was subject to the prevailing wage provision. However, most county employees were paid according to the county's civil service system pay scale; therefore, the possibility of differing pay rates was minimal.

CHAPTER 5

FINANCIAL STATUS

TREND OF FUND BALANCES

Westchester County's cumulative fund balances taken from audited financial statements follow.

<u>Fund</u>	<u>Fund balance at December 31</u>				
	<u>1969</u>	<u>1970</u>	<u>1971</u>	<u>1972</u>	<u>1973</u>
General	\$ 6,611,828	\$ 8,610,908	\$ 1,245,752	\$ 8,309,098	\$ 13,945,508
County road	394,999	413,848	265,551	159,738	103,983
Sewer, water, health and laboratory districts	1,698,171	2,029,069	2,417,807	3,792,125	4,164,088
Capital (note a)	-	1,516,748	1,718,253	1,873,984	2,184,670
Trust and agency	3,216,319	3,060,460	3,642,211	4,479,892	7,466,019
Federal revenue sharing	-	-	-	b/1,811,482	2,103,923
Total	<u>\$11,921,317</u>	<u>\$15,631,033</u>	<u>\$9,289,574</u>	<u>\$20,426,319</u>	<u>\$29,968,191</u>

a/Capital fund excluded for 1969 because we could not extract fixed assets and bonded debt from the fund balances. Fund balances for the years 1970-73 reflect only capital reserves.

b/Not reflected on 1972 audited financial statements. A county official said revenue sharing receipts were in a suspense account on December 31, 1972.

General fund operations and total operations for all funds produced surpluses for 1969-73, except for 1971 when an operating deficit resulted from increased welfare costs and cutbacks in State aid. Accumulated surpluses, however, made up for this deficit, and the ending fund balance showed a surplus for 1971.

Westchester officials believe the county is in good financial condition but has potential long-range problems. The State and Federal governments, they say, are mandating expanding services, such as mass transportation, which require county funds. Because county property taxes cannot carry the financial burden of these services indefinitely, the officials conclude that the State and Federal governments will have to finance a greater share of the mandated responsibilities.

INDEBTEDNESS

The following shows Westchester's outstanding yearend debt for 1969-73:

<u>Year</u>	<u>Capital notes</u>	<u>Bond and tax anticipation notes</u>	<u>General obligation bonds</u>	<u>Total</u>
1969	\$1,320,000	\$ 9,513,000	\$30,667,204	\$41,500,204
1970	933,200	30,676,000	27,731,881	59,341,081
1971	2,855,378	27,371,611	60,596,557	90,823,546
1972	-	24,764	88,941,234	88,965,998
1973	-	-	82,940,911	82,940,911

Borrowing procedures

The county board of legislators must approve all bond issues, and the public must vote on most issues larger than \$5 million. Since 1970, the county has had two bond issues--\$36 million in 1971 and \$33 million in 1972. It had no problems with voter approval, sale of all bonds, or interest rates.

Since 1964, Moody's Investors Service, Inc., has given Westchester County the highest bond rating--Aaa. Moody's based its 1974 rating on the county's sound financial operations, favorable debt position, expanding economic resources, and above-average wealth of county residents.

Borrowing restrictions

Westchester may borrow for capital projects but not for current operating expenses. It may, however, borrow short term to meet contingencies or to raise funds in anticipation of revenues.

Westchester's outstanding debt may not exceed 7 percent of a 5-year-average full valuation of taxable county real estate. As of December 31, 1973, the county's outstanding debt was only 14.7 percent of the allowable ceiling.

TAXATION

Major taxes levied

Westchester County levies a real property tax, which includes portions for county, State, and sewer and water district operations. The county apportions the property taxes to its municipalities, which tax their residents according to municipal assessment rates. Because each municipality has its own assessment department, municipal ratios of assessed value of real estate to full market value differ from locality to locality. The county, therefore, computes each municipality's full market value to achieve an equal basis for apportioning taxes to municipalities. For the county and State tax portions, each municipality's share is

based on its percentage of the county's full market value. The sewer and water district portions are based on the municipality's percentage of the sewer and water districts' full market value. Each municipality determines the tax rates needed to meet the levy and then taxes its residents accordingly. Thus, municipal tax rates differ throughout the county.

Westchester taxes have changed in recent years. In 1973 the county introduced a 1 percent sales tax and reduced the property tax. It also began taxing all county residents for health and laboratory services. Previously, taxes for these services had been levied only on residents of the health and laboratory districts. In addition, it adopted new procedures for computing municipal ratios of assessed value to full value, resulting in lower ratios and lower average tax rates per \$1,000 of full valuation. This change was reflected in 1974 tax rates.

The following table shows average county tax rates and county receipts from major taxes.

Year	Sales tax receipts	Property tax receipts (note a)	Average county property tax rate		Average percentage of assessed value to full market value (note c)
			Per \$1,000 of assessed value (note b)	Per \$1,000 of full market value (note b)	
1969	-	\$59,673,358	\$17.08	\$ 8.09	47.37
1970	-	73,394,442	19.77	9.19	46.49
1971	-	78,870,841	20.50	9.45	46.10
1972	-	98,039,275	24.84	10.89	43.83
1973	\$22,291,000	86,945,632	21.67	9.16	42.28

a/Includes county, State, and sewer, water, health and laboratory district levies.

b/Assessed value and full market value are previous year's figures, the basis of Westchester County's property tax levy.

c/Ratios taken from Westchester County equalization tables.

Two county officials believed revenue sharing had slowed the rate of property tax increases. One estimated that, without revenue sharing, tax rates in 1973 and 1974 would have been higher by about \$1.00 and \$1.30, respectively, per \$1,000 of assessed valuation.

Municipalities collect the property taxes for Westchester's 43 independent school districts. The following shows school property tax receipts by school year.

<u>School year</u>	<u>Tax receipts</u>
1968-69	\$152,330,096
1969-70	176,797,541
1970-71	193,874,097
1971-72	224,189,757
1972-73	245,672,021
1973-74	Not available

Average property tax rates for school financing are not comparable to overall county rates because of different valuation bases and fiscal years. Therefore, we did not compute average county school tax rates.

Taxing limitations

By law, Westchester's property tax levy must not exceed 1.5 percent of the average full valuation of taxable county real estate over 5 years. The county's actual levy is less than 1 percent.

The sum of county and municipal sales taxes paid in Westchester may not exceed 3 percent. When Westchester instituted its 1 percent sales tax in 1973, the city of Yonkers had to reduce its sales tax from 3 percent to 2 percent. Because Yonkers needed its lost revenue, the State legislature authorized Westchester to reimburse Yonkers for the revenues it lost because of the sales tax reduction.

Westchester was levying every major tax authorized by the State. For Westchester to introduce another major tax, such as an income tax, the State legislature would have to enact authorizing legislation. The State has authorized the counties to impose some minor taxes, such as an automobile use tax, which Westchester was not levying.

Family tax burden

We calculated the 1973 tax burden of residents of Yonkers, the largest city in Westchester County, by assuming such things as income, size of family, and value of real property holdings for three hypothetical families. Each of the three families depicted below had four family members, had income solely from wages earned by the head of the household, and owned a new home having a market value equal to 2-1/2 times that of the annual income and located in the median Yonkers property tax district. The annual incomes of families A, B, and C totaled \$7,500, \$12,500, and \$17,500, respectively.

Families A and B each owned one automobile and used 1,000 gallons of gasoline. Family C owned two automobiles and used 1,500 gallons of gasoline.

Estimated family tax burdens (excluding Federal income tax) follow.

<u>Tax</u>	<u>Family A</u>	<u>Family B</u>	<u>Family C</u>
City:			
Real property (note a)	\$102	\$ 169	\$ 248
Frontage (average)	22	22	22
Sales (2 percent)	<u>56</u>	<u>78</u>	<u>98</u>
Total	<u>180</u>	<u>269</u>	<u>368</u>
County:			
Real property	104	174	243
Sales (1 percent)	<u>28</u>	<u>39</u>	<u>49</u>
Total	<u>132</u>	<u>213</u>	<u>292</u>
Special district:			
Real property:			
For school districts	267	445	594
For sewer and water districts	<u>12</u>	<u>20</u>	<u>27</u>
Total	<u>279</u>	<u>465</u>	<u>621</u>
State:			
Real property	2	3	4
Income	111	322	672
Sales (4 percent)	111	157	196
Gasoline	<u>80</u>	<u>80</u>	<u>120</u>
Total	<u>304</u>	<u>562</u>	<u>992</u>
Total (note b)	<u>\$895</u>	<u>\$1,509</u>	<u>\$2,273</u>
Total as percentage of income	<u>12</u>	<u>12</u>	<u>13</u>

a/Yonkers' last property reappraisal was in 1953.

b/Does not include New York City income taxes paid by those 30 percent of Yonkers' workers who commute to New York City. For the three income levels above, these additional taxes would be \$20, \$47, and \$70, respectively.

In addition to the above taxes, New York State collects cigarette and alcohol taxes, and Westchester County has a harness racing admissions tax.

CHAPTER 6

OTHER FEDERAL AID

FEDERAL AID RECEIVED

The county received most of its Federal aid through the State for social service programs. Actual receipts, by Federal program, for the years 1971-73 and expected receipts for 1974 follow.

<u>Federal program</u>	<u>Actual receipts</u>			<u>Expected receipts</u>
	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>
Applicable to the Department of Social Services (note a):				
Old age assistance	\$13,636,874	\$17,667,924	\$18,765,754	\$20,681,541
Assistance to the blind	297,788	251,120	271,643	235,853
Aid to the disabled	6,424,660	10,211,637	11,508,461	7,842,689
Aid to dependent children	27,451,927	37,989,956	32,755,744	37,452,505
Assistance to Cuban refugees	1,956,748	1,928,484	1,515,115	1,534,000
Emergency assistance to families	-	-	-	219,581
Child welfare	1,682,559	4,096,742	3,818,785	2,873,935
Medical assistance for dependents of other eligible recipients	<u>371,350</u>	<u>467,881</u>	<u>455,514</u>	<u>561,949</u>
Total	51,821,906	72,613,744	69,091,016	71,402,053
Applicable to other county departments:				
Progress payments on grants for sewage treatment works	1,515,100	7,212,800	360,300	5,334,400
Civil Defense	100,865	104,163	76,357	108,000
Hemodialysis project	164,999	319,936	170,734	-
Other Federal grants (note b)	<u>128,034</u>	<u>107,657</u>	<u>319,423</u>	<u>135,500</u>
Total	<u>\$53,730,904</u>	<u>\$80,358,300</u>	<u>\$70,017,830</u>	<u>\$76,979,953</u>

a/Each of these social services programs is composed of assistance for one or more of the following types of expenditures--direct payments to recipients; medical assistance; purchase of services; and administrative expenses.

b/Includes Federal grants for studies and projects such as crime control planning, air pollution monitoring, probation, etc. There may be additional grants of this nature which we were unable to identify.

REDUCTIONS IN FEDERAL AID
AND IMPACT ON RECIPIENT

County officials told us that the county had suffered no significant cutbacks in Federal categorical aid programs. Following are explanations given by county officials for significant year-to-year fluctuations:

Aid to the disabled--Expected receipts for 1974 decreased because, as of January 1974, responsibility for direct payments to program recipients was transferred from the county to the Social Security Administration.

Aid to dependent children--Actual receipts for 1972 were higher than normal because they included about \$4 million of retroactive reimbursements for the years 1968 through 1971.

Assistance to Cuban refugees--Receipts for 1973 and 1974 decreased in comparison to 1971 and 1972 due to lower caseloads. Eligibility under this 100 percent federally-funded program is limited to 5 years.

Child welfare--Expected 1974 receipts decreased because, after June 1974, reimbursements for program administration salaries and expenses were included with aid to dependent children receipts.

Hemodialysis project--The Federal grant for this project terminated in June 1973. Since then, Medicare has paid for hemodialysis treatments and, apparently, the cost to the county has not increased.

The year-to-year fluctuations in progress payments on grants for sewage treatment plants do not represent decreases in funding levels. Prior to 1971, Westchester received two Federal grants for sewage treatment plants totaling \$33.6 million. According to county officials, the county was entitled to \$54.7 million for these projects but was granted less because of the limited Federal funds available. They said the county will have to make up the difference with its own funds.

CHAPTER 7

SCOPE OF REVIEW

Our review was made at the Westchester County government offices, White Plains, New York. Our work was limited to gathering selected data relating to areas identified by the Subcommittee Chairman.

We examined applicable regulations, records, reports, and other documents related to revenue sharing, and held discussions with representatives of the county government, a municipal government, public interest groups, and civil rights groups and agencies.

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

OPERATING BUDGET EXPENDITURESWESTCHESTER COUNTY, NEW YORK

<u>Department</u>	<u>1972</u> <u>amended</u> <u>budget</u>	<u>1973</u> <u>amended</u> <u>budget</u>	<u>1974</u> <u>budget</u>
County board of legislators	\$ 280,315	\$ 306,135	\$ 385,169
County executive	281,324	308,868	333,920
Personnel office	438,203	548,556	706,609
Parkway police	2,006,444	2,145,307	2,237,257
Data processing	130,280	133,813	296,976
Budget office	174,711	187,507	187,104
Bureau of purchases and supplies	538,204	581,490	593,250
Civil defense	179,802	179,924	185,957
Community college	4,822,748	6,195,786	7,118,448
Community mental health board	2,566,160	2,982,419	3,541,423
Department of corrections	3,813,162	4,214,800	4,538,663
County clerk	653,044	731,679	819,033
Bureau of automobiles	574,662	638,520	911,854
Division of land records	370,099	387,227	410,609
County court	455,119	495,311	554,724
District attorney	1,476,118	1,835,091	2,093,097
Board of elections	613,537	649,285	691,998
Family court	732,150	775,042	867,705
Department of finance	367,743	537,301	629,888
Department of health (note a)	-	-	7,052,070
Commission of jurors	893,475	754,023	915,733
Laboratories and research (note a)	-	-	727,555
Department of law	460,120	485,315	510,377
Department of parks and recreation	7,463,285	8,050,541	8,208,967
Department of planning	338,615	364,625	398,952
Probation department	2,030,882	2,183,822	2,389,992
Children's detention cottage	251,703	310,156	362,558
Department of social services	140,631,103	159,339,141	169,065,814
Department of public works	4,685,718	5,120,652	5,543,088
Department of hospitals	7,782,154	8,610,509	13,492,585
Sheriff	1,705,261	1,828,835	2,150,108
Surrogate	389,933	403,187	428,011
Department of transit	100,135	120,419	139,291
Eleven other departments	518,230	607,291	729,750
Budget departmental expen- ditures (44 departments)	187,724,439	212,012,577	239,218,535
Nondepartmental expendi- tures	32,661,832	33,671,144	39,528,475
Total budgeted expenditures	<u>\$220,386,271</u>	<u>\$245,683,721</u>	<u>\$278,747,010</u>

a/Before 1974, these departments were included in the health and laboratory districts' operating budgets.

COUNTY GOVERNMENT WORK FORCE

WESTCHESTER COUNTY, NEW YORK

JUNE 30, 1974

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials	205	8	-	213	105	14	1	120	310	22	1	333
Professionals	593	44	15	652	667	90	16	773	1260	134	31	1425
Technicians	160	19	5	184	156	84	1	241	316	130	6	425
Protective services	341	63	7	411	22	15	-	37	363	78	7	448
Paraprofessionals	76	63	4	143	186	296	14	496	262	359	18	639
Office/clerical	139	35	4	178	936	336	18	1290	1075	371	22	1468
Skilled craft	194	10	1	205	-	1	-	1	194	11	1	206
Service/maintenance	528	299	11	838	34	93	8	135	562	392	19	973
Total	2236	541	47	2824	2106	929	58	3093	4342	1470	105	5917
Percent	38	9	1	48	36	16	1	52	73	25	2	100
Administration and general control:												
Officials	60	3	-	63	5	-	-	5	65	3	-	68
Professionals	250	15	2	267	40	8	-	48	290	23	2	315
Technicians	14	1	-	15	8	-	-	8	22	1	-	23
Protective services	3	1	-	4	1	-	-	1	4	1	-	5
Paraprofessionals	-	-	-	-	1	1	-	2	1	1	-	2
Office/clerical	46	-	1	47	336	48	5	389	382	48	6	436
Skilled craft	12	-	-	12	-	-	-	-	12	-	-	12
Service/maintenance	16	3	-	19	-	1	-	1	16	4	-	20
Total	401	23	3	427	391	58	5	454	792	81	8	881
Percent	46	3	-	49	44	7	1	51	90	9	1	100
Hospitals and sanatoriums:												
Officials	14	-	-	14	17	-	-	17	31	-	-	31
Professionals	98	6	8	112	195	26	11	232	293	32	19	344
Technicians	22	15	4	41	117	79	1	197	139	94	5	238
Protective services	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	40	51	1	92	37	153	4	194	77	204	5	286
Office/clerical	27	18	1	46	107	77	-	184	134	95	1	230
Skilled craft	-	-	-	-	-	1	-	1	-	1	-	1
Service/maintenance	53	191	10	154	26	70	3	99	79	261	13	353
Total	254	281	24	559	499	407	19	925	753	688	43	1484
Percent	17	19	2	38	34	27	1	62	51	46	3	100
Health:												
Officials	8	2	-	10	11	1	1	13	19	3	1	23
Professionals	58	4	1	63	142	13	1	156	200	17	2	219
Technicians	18	1	-	19	14	1	-	15	32	2	-	34
Protective services	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	4	1	-	5	-	11	-	20	13	12	-	25
Office/clerical	7	5	-	12	101	44	-	145	108	49	-	157
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	3	5	-	8	1	2	-	3	4	7	-	11
Total	98	18	1	117	278	72	2	352	376	90	3	469
Percent	21	4	-	25	59	15	-	74	80	19	1	100

APPENDIX II

APPENDIX II

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Public welfare:												
Officials	38	1	-	39	66	13	-	79	104	14	-	118
Professionals	71	9	1	81	277	43	3	323	348	52	4	404
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective services	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	31	7	3	41	138	129	10	277	169	136	13	318
Office/clerical	25	11	2	38	261	152	11	424	286	163	13	462
Skilled craft	1	-	-	1	-	-	-	-	1	-	-	1
Service/maintenance	1	-	-	1	-	-	-	-	1	-	-	1
Total	167	28	6	201	742	337	24	1103	909	365	30	1304
Percent	13	2	1	16	57	26	2	85	70	28	2	100
Streets and highways:												
Officials	14	1	-	15	1	-	-	1	15	1	-	16
Professionals	34	-	-	34	1	-	-	1	35	-	-	35
Technicians	27	-	-	27	-	-	-	-	27	-	-	27
Protective services	1	-	-	1	-	-	-	-	1	-	-	1
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	6	1	-	7	24	4	-	28	30	5	-	35
Skilled craft	75	7	1	83	-	-	-	-	75	7	1	83
Service/maintenance	125	75	1	201	5	20	5	30	130	95	6	231
Total	282	84	2	368	31	24	5	60	313	108	7	428
Percent	66	20	-	86	7	6	1	14	73	25	2	100
Natural resources, parks and recreation:												
Officials	41	-	-	41	-	-	-	-	41	-	-	41
Professionals	14	2	-	16	3	-	-	3	17	2	-	19
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective services	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	1	-	-	1	1	-	-	1	2	-	-	2
Office/clerical	15	-	-	15	28	2	-	30	43	2	-	45
Skilled craft	63	2	-	65	-	-	-	-	63	2	-	65
Service/maintenance	241	13	-	254	-	-	-	-	241	13	-	254
Total	375	17	-	392	32	2	-	34	407	19	-	426
Percent	88	4	-	92	8	-	-	8	96	4	-	100
Other functions (note a):												
Officials	30	1	-	31	5	-	-	5	35	1	-	36
Professionals	68	8	3	79	9	-	1	10	77	8	4	89
Technicians	79	2	1	82	17	4	-	21	96	6	1	103
Protective services	337	62	7	406	21	15	-	36	358	77	7	442
Paraprofessionals	-	4	-	4	-	2	-	2	-	6	-	6
Office/clerical	13	-	-	13	79	9	2	90	92	9	2	103
Skilled craft	43	1	-	44	-	-	-	-	43	1	-	44
Service/maintenance	89	12	-	101	2	-	-	2	91	12	-	103
Total	659	90	11	760	133	30	3	166	792	120	14	926
Percent	71	10	1	82	14	3	-	18	86	13	2	100

a/Nine smaller functions which employed, in total, less than 25 percent of the county government work force.

GAO note: 1. The jobs in this appendix were categorized by the county using Federal Equal Employment Opportunity Commission definitions.

2. Percentages may not add to totals due to rounding.

COUNTY GOVERNMENT NEW HIRES
WESTCHESTER COUNTY, NEW YORK
YEAR ENDED JUNE 30, 1974

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials	11	-	-	11	5	-	-	5	16	-	-	16
Professionals	123	9	1	133	113	8	-	121	236	17	1	254
Technicians	20	1	-	21	55	17	-	72	75	18	-	93
Protective serv- ices	53	8	3	64	1	-	-	1	54	8	3	65
Paraprofessionals	32	13	-	45	41	26	2	69	73	39	2	114
Office/clerical	29	5	-	34	119	80	9	208	148	85	9	242
Skilled craft	9	2	1	12	1	-	-	1	10	2	1	13
Service/mainte- nance												
	<u>85</u>	<u>74</u>	<u>8</u>	<u>167</u>	<u>7</u>	<u>11</u>	<u>-</u>	<u>18</u>	<u>92</u>	<u>85</u>	<u>8</u>	<u>185</u>
Total	<u>362</u>	<u>112</u>	<u>13</u>	<u>487</u>	<u>342</u>	<u>142</u>	<u>11</u>	<u>495</u>	<u>704</u>	<u>254</u>	<u>24</u>	<u>982</u>
Percent	<u>37</u>	<u>11</u>	<u>1</u>	<u>50</u>	<u>35</u>	<u>14</u>	<u>1</u>	<u>50</u>	<u>72</u>	<u>26</u>	<u>2</u>	<u>100</u>
Administration and general control:												
Officials	5	-	-	5	1	-	-	1	6	-	-	6
Professionals	68	3	1	72	9	3	-	12	77	6	1	84
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective serv- ices	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	20	1	-	21	35	43	6	84	55	44	6	105
Skilled craft	1	-	-	1	-	-	-	-	1	-	-	1
Service/mainte- nance												
	<u>7</u>	<u>1</u>	<u>1</u>	<u>9</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>	<u>1</u>	<u>1</u>	<u>9</u>
Total	<u>101</u>	<u>5</u>	<u>2</u>	<u>108</u>	<u>45</u>	<u>46</u>	<u>6</u>	<u>97</u>	<u>146</u>	<u>51</u>	<u>8</u>	<u>205</u>
Percent	<u>49</u>	<u>2</u>	<u>1</u>	<u>53</u>	<u>22</u>	<u>22</u>	<u>3</u>	<u>47</u>	<u>71</u>	<u>25</u>	<u>4</u>	<u>100</u>
Hospitals and sana- toriums:												
Officials	-	-	-	-	1	-	-	1	1	-	-	1
Professionals	13	1	-	14	38	-	-	38	51	1	-	52
Technicians	6	1	-	7	52	15	-	67	58	16	-	74
Protective serv- ices	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	15	10	-	25	5	6	1	12	20	16	1	37
Office/clerical	5	1	-	6	21	4	-	25	26	5	-	31
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/mainte- nance												
	<u>14</u>	<u>55</u>	<u>6</u>	<u>75</u>	<u>6</u>	<u>10</u>	<u>-</u>	<u>16</u>	<u>20</u>	<u>65</u>	<u>6</u>	<u>91</u>
Total	<u>53</u>	<u>68</u>	<u>6</u>	<u>127</u>	<u>123</u>	<u>35</u>	<u>1</u>	<u>159</u>	<u>176</u>	<u>103</u>	<u>7</u>	<u>286</u>
Percent	<u>19</u>	<u>24</u>	<u>2</u>	<u>45</u>	<u>43</u>	<u>12</u>	<u>-</u>	<u>55</u>	<u>62</u>	<u>36</u>	<u>2</u>	<u>100</u>
Health:												
Officials	17	5	-	22	32	4	-	36	49	9	-	58
Professionals	6	-	-	6	-	1	-	1	6	1	-	7
Protective serv- ices	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	3	1	-	4	1	7	-	8	4	8	-	12
Office/clerical	3	-	-	3	18	11	-	29	21	11	-	32
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/mainte- nance												
	<u>1</u>	<u>2</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>2</u>	<u>-</u>	<u>3</u>
Total	<u>30</u>	<u>8</u>	<u>-</u>	<u>38</u>	<u>51</u>	<u>23</u>	<u>-</u>	<u>74</u>	<u>81</u>	<u>31</u>	<u>-</u>	<u>112</u>
Percent	<u>27</u>	<u>7</u>	<u>-</u>	<u>34</u>	<u>46</u>	<u>21</u>	<u>-</u>	<u>66</u>	<u>72</u>	<u>28</u>	<u>-</u>	<u>100</u>
Public welfare:												
Officials	1	-	-	1	2	-	-	2	3	-	-	3
Professionals	8	-	-	8	32	1	-	33	40	1	-	41
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective serv- ices	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	14	2	-	16	35	13	1	49	49	15	1	65
Office/clerical	-	2	-	2	22	20	3	45	22	22	3	47
Skilled craft	1	1	-	2	-	-	-	-	1	1	-	2
Service/mainte- nance												
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>24</u>	<u>5</u>	<u>-</u>	<u>29</u>	<u>91</u>	<u>34</u>	<u>4</u>	<u>129</u>	<u>115</u>	<u>39</u>	<u>4</u>	<u>158</u>
Percent	<u>15</u>	<u>3</u>	<u>-</u>	<u>18</u>	<u>58</u>	<u>22</u>	<u>3</u>	<u>82</u>	<u>73</u>	<u>25</u>	<u>3</u>	<u>100</u>

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Other functions (note a):												
Officials	5	-	-	5	1	-	-	1	6	-	-	6
Professionals	17	-	-	17	2	-	-	2	19	-	-	19
Technicians	8	-	-	8	3	1	-	4	11	1	-	12
Protective services	53	8	3	64	1	-	-	1	54	8	3	65
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	1	1	-	2	23	2	-	25	24	3	-	27
Skilled craft	7	1	1	9	1	-	-	1	8	1	1	10
Service/maintenance	<u>63</u>	<u>16</u>	<u>1</u>	<u>80</u>	<u>1</u>	<u>1</u>	-	<u>2</u>	<u>64</u>	<u>17</u>	<u>1</u>	<u>82</u>
Total	<u>154</u>	<u>26</u>	<u>5</u>	<u>185</u>	<u>32</u>	<u>4</u>	-	<u>36</u>	<u>186</u>	<u>30</u>	<u>5</u>	<u>221</u>
Percent	<u>70</u>	<u>12</u>	<u>2</u>	<u>84</u>	<u>15</u>	<u>2</u>	-	<u>16</u>	<u>84</u>	<u>14</u>	<u>2</u>	<u>100</u>

a/ Twelve smaller functions which hired, in total, less than 25 percent of all new hires.

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2. Percentages may not add to totals due to rounding.

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