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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 K

Boston, Massachusetts

*BY THE COMPTROLLER GENERAL
OF THE UNITED STATES*

GGD-75-77-K

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ABBREVIATIONS

ABCD	Action for Boston Community Development
EEOC	Equal Employment Opportunity Commission
GAO	General Accounting Office
MCAD	Massachusetts Commission Against Discrimination
MCSC	Massachusetts Civil Service Commission
MOHR	mayor's office of human rights
NAACP	National Association for the Advancement of Colored People

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 Boston, Massachusetts. D2775

For the period January 1, 1972, through June 30, 1974, Boston was allocated approximately \$48.9 million in revenue sharing funds, or a per capita amount of \$76.34. Of the amount allocated, about \$43.6 million was received by June 30, 1974, and about \$5.3 million was received in July 1974. The revenue sharing funds allocated to Boston were equivalent to about 10.3 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 Boston.

1. The specific operating and capital programs funded in part or in whole by general revenue sharing in each jurisdiction. Boston has designated \$24,976,439 through June 30, 1974, as being used in the the following areas.

<u>Function</u>	<u>Amount</u>
Public safety	\$ 7,893,620
Environmental protection	5,399,999
Public transportation	3,319,217
Health	6,616,059
Recreation	1,690,825
Social services for poor and aged	<u>56,719</u>
 Total	 <u>\$24,976,439</u>

The city's accounting records showed that within these use designations the funds were used for operations and maintenance, including salaries, services, and supplies. Boston did not use revenue sharing funds for capital projects.

2. The fiscal condition of each jurisdiction, including its surplus or debt status. An analysis of Boston's fund balances at the end of the five most recent fiscal periods revealed a deterioration in the city's fiscal condition. As of December 31, 1969, the general fund showed a surplus balance of \$1.9 million, but as of June 30, 1974, it showed a deficit of \$37.8 million. City officials attributed the deficit, in large part, to an increase in unpaid

real estate taxes. The city's net indebtedness has more than doubled--from \$175.8 million in 1969 to \$364.9 million in 1974. Although the debt ceiling imposed by State statute as of June 30, 1974, was \$105 million, and Boston's outstanding debt within this limit was \$70 million, certain statutes allow borrowing outside the debt limit for school construction, urban renewal, and the construction of public buildings and parking garages.

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. Boston's tax revenues are raised through taxes on real and personal property and an excise tax on motor vehicles. The excise tax rate has remained unchanged since 1960, but the rate on real and personal property has increased from 144.40 mills in 1969 to 196.70 in 1972, which was also the rate for 1974. Appropriation of the full \$48.9 million in revenue sharing entitlements for the 18-month fiscal period beginning January 1, 1973, and ending June 30, 1974, would have resulted in a tax rate reduction. However, city officials decided to appropriate only \$29 million in revenue sharing funds for that period in order to stabilize the tax rates for the fiscal periods ending June 30, 1974 and 1975.

The percentage of a family's income that is paid to the city of Boston and to the State government increases slightly as family income increases. The tax burden for a family of four increased from 19.8 percent of family income to 19.9 percent and 20.3 percent as family income increased from \$7,500 to \$12,500 and \$17,500, respectively.

4. The percentage of the total local budget represented by general revenue sharing. Revenue sharing funds received by Boston through June 30, 1974, totaled approximately \$43.6 million. Boston did not budget any of its revenue sharing funds prior to January 1, 1973. For the transitional period beginning January 1, 1973, Boston budgeted approximately \$29 million, or 4.5 percent of the city budget and 3.5 percent of the combined city and school budgets. The \$14.6 million that had not been budgeted as of June 30, 1974, amounted to about 2.3 percent of the city's transitional 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. Boston has not experienced a reduction in total Federal categorical aid. During calendar year 1971, Boston received about \$23 million in Federal aid and about \$29.6 million in 1972. During the 18-month fiscal period ended June 30, 1974,

Boston received about \$44.1 million in Federal aid. Estimates of Federal aid to be received in fiscal year 1975 were not available.

The city used revenue sharing funds to partially fund a local antipoverty agency whose funding by the Office of Economic Opportunity had been stopped. The city discontinued its support of the antipoverty agency after the Office of Economic Opportunity reinstated the funds.

6. The record of each jurisdiction in complying with the civil rights, Davis-Bacon, and other provisions of the law. Since December 31, 1971, 78 employment discrimination complaints have been filed against the city of Boston. Thirteen of these cases have been closed, three in favor of the complainant. One major civil rights suit is pending against the fire department. In another suit the police department was prohibited by the courts from using a biased qualification test and was required to give minorities preference in hiring.

Four public service discrimination complaints have been filed since December 31, 1971, against city departments that received revenue sharing funds. Two of these cases have been closed. In one, the case was closed because the complainant moved; in the other, the agency ruled that it lacked jurisdiction.

According to the 1970 census, the civilian labor force in Boston consisted of 278,607 persons, of which 46 percent were females and 15 percent were blacks and Spanish language individuals. As of June 30, 1974, the city-county government work force totaled 13,968 employees, of which 30 percent were females and 10 percent were blacks and Spanish language individuals. However, some departments had low ratios of minority employees. For example, 96.9 percent of the fire department's employees were white males; all the department's new hires during the year ended June 30, 1974, were white males. The local government has established an affirmative action program and an agency to investigate employment discrimination complaints.

As Boston did not use revenue sharing to fund capital projects, the Davis-Bacon provision of the act did not apply. Also, the prevailing wage provision did not apply since the amount of revenue sharing funds used for personal services was less than 25 percent of the total departmental expenditures for personal services.

7. Public participation in the local budgetary process, and the impact of revenue sharing on that process.

The normal budgetary process in Boston includes holding a public hearing. The city published the planned and actual use reports required by the Revenue Sharing Act and, on various occasions, released to the news media articles concerning the revenue sharing program. However, GAO was unable to identify any participation by public interest groups in the public budget hearings held by the city council. A city official stated that effective public participation in the budgetary process occurs before the hearings through a series of neighborhood meetings. Community needs identified during these meetings are included in the mayor's budget recommendations to the city council.

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.

Boston, Massachusetts, 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
BOSTON

According to the 1970 census, Boston had a population of 641,071. With an area of about 43 square miles, it is the largest city in New England and the sixteenth largest city in the United States. Boston is the center of the commercial, financial, wholesale and retail trade and service activities for all of New England. It is the major market and distribution point for raw materials and manufactured products. It is also the center of the fishing industry and one of the major seaports on the Atlantic coast. It is the largest wool market in the Nation.

In 1971 the Massachusetts Division of Employment Security reported that Boston had 17,683 firms which employed 360,247 persons and had an annual payroll of about \$3 billion. Wholesale and retail trades, with 30.5 percent of the total number of employees and 25.9 percent of the total annual payroll, were the leading industry category. Wholesale firms numbering 2,255 employed about 36,999 persons and had an annual payroll of \$385 million. Retail firms numbering 4,031 employed about 72,075 persons and had an annual payroll of \$396 million. The manufacturing industries reported 1,515 firms with 58,621 employees and an annual payroll of \$518 million. The fishing industry reported 17 firms employing 301 persons and an annual payroll of \$1.8 million.

Boston is governed by an elected mayor and a nine-member city council elected at large. The mayor appoints all heads of city departments and members of municipal boards with the exception of those appointed by the Governor, namely the licensing board and finance commission. The annual budget, as well as subsequent appropriations and transfers, is prepared under the mayor's direction for submission to the city council.

The responsibility for operating and maintaining the city's public schools rests with the Boston school committee. This committee is made up of five members elected at large for a term of 2 years. Although the school committee is independent of the mayor and city council, it is part of the total city structure, and the cost of operating and maintaining the school system is funded by the city's general fund.

In addition to education, the city provides health services, police and fire protection, highway and street maintenance, sewage disposal, library facilities, social services for the poor and aged, an air pollution control agency, and park and recreation facilities. The city is also responsible for financing the operations of Suffolk County, which provides court and correctional facilities.

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 in allocating the funds, 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.

Boston was constrained at the 145 percent level in all four entitlement periods (January 1, 1972, through June 30, 1974). Our calculations showed that if the allocation formula were applied in Massachusetts without all the act's constraints, Boston's allocation for the period from January 1, 1972, through June 30, 1974, would have been \$63,799,027. However, because these constraints were applied, Boston was allocated \$48,941,428. This included \$5,294,320 which was received in July 1974.

The following schedule shows revenue sharing per capita and revenue sharing as a percentage of adjusted taxes for Boston (with a population of 641,071) and the next two largest

cities in the State, Worcester and Springfield, with populations of 176,572 and 163,905, respectively.

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

<u>City</u>	<u>Received</u> (note a)	<u>Per capita</u> <u>share</u>	<u>As a percent of</u> <u>taxes</u> (note b)
Boston	\$48,941,428	\$76.34	10.3
Worcester	11,286,011	63.92	13.4
Springfield	8,295,419	50.61	13.8

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

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

The 145 percent maximum constraint for the governments in Massachusetts was \$76.32 per capita. (The difference between the \$76.32 maximum value and Boston's \$76.34 per capita is due to rounding.) The 20 percent minimum for the same period was \$10.51 per capita.

CHAPTER 2

BUDGETING AND PUBLIC PARTICIPATION

IN THE BUDGETARY PROCESS

Boston's fund structure consists of five funds: the general (operating) fund, the Federal revenue sharing fund, the nonrevenue fund, the trust fund, and the sinking fund.

1. General fund--is Boston's primary operating fund and is the only fund that reports a surplus or deficit. Activities financed by this fund include the operations and maintenance expenses of the city and county departments along with certain functional expenses. Major functional expenses are debt and interest charges, State assessments (e.g., annual examination of the State-Boston Retirement System), metropolitan district commission assessments (e.g., park maintenance), Massachusetts Bay Transportation Authority assessment (e.g., Boston's contribution to the public transportation expenses), and the city's contribution to retirement funds.

Real property taxes, personal property taxes, and the motor vehicle excise tax are the general fund's primary sources of revenue. Additional sources are grants from other governments, water and sewer use charges, parking meter fees, and miscellaneous licenses and fines.

2. Federal revenue sharing fund--is the operating fund for revenue sharing. The activities designated as being funded by revenue sharing during the 18-month period ended June 30, 1974, include portions of the operating budget for the office of public service and the departments of police, fire, public works, health and hospitals, and parks and recreation. Entitlement payments from the U.S. Treasury and interest income realized from the investment of these funds are the revenue sources for this fund.
3. Nonrevenue fund--is Boston's and Suffolk County's capital debt fund. Activities financed by this fund include establishment of parks and playgrounds and construction of bridges, sidewalks, and school buildings. City bond issues are the primary source of revenue. State and Federal grants are additional revenue sources. It should be noted that debt redemption and interest charges pertaining to city obligations are paid from the general fund.

4. Trust fund--consists of approximately 300 separate funds, with a total value of \$262.7 million at June 30, 1974. The State-Boston Retirement System fund, with assets of \$224.4 million at June 30, 1974, is the largest individual fund. Certain trust funds have restrictions placed upon their use, such as the trust fund for the maintenance of a cemetery or the fund for the care of convalescent men at the Boston city hospital. The revenue sources for the various trust funds are primarily donations and bequests to the city, employee contributions and city appropriations to the retirement system, and investment income. The city collector-treasurer is the custodian for the trust fund, which is independent of other city funds.
5. Sinking fund--is used for the redemption of debt incurred by the city for public transportation purposes. Boston's liability was \$16,860,500 at June 30, 1974. The fund's assets consist of cash and investments in bonds and notes. The income from these investments and the revenues from assessments, rents, and sales of land are used for servicing the debt.

RELATIONSHIP OF REVENUE
SHARING TO TOTAL BUDGET

Through December 31, 1972, Boston's fiscal period coincided with the calendar year. In order to convert from a calendar year to fiscal year basis, the city adopted a transitional budget for the 18-month period beginning January 1, 1973, and ending June 30, 1974.

Revenue sharing funds received by Boston through June 30, 1974, totaled approximately \$43.6 million. Boston did not budget any of its revenue sharing funds prior to January 1, 1973. For the transitional period beginning January 1, 1973, Boston budgeted approximately \$29 million, or 4.5 percent of the city budget and 3.5 percent of the combined city and school budgets. The \$14.6 million that had not been budgeted as of June 30, 1974, amounted to about 2.3 percent of the city's transitional budget.

The following table shows Boston's budget for 1971, the year prior to revenue sharing. It also shows revenue sharing funds received in 1972 and received and budgeted for the 18-month fiscal period ended June 30, 1974, and their relationship to Boston's budgets for those years.

<u>Boston</u>	<u>Year ended December 31</u>		<u>18-month period ended</u>
	<u>1971</u>	<u>1972</u>	<u>June 30, 1974</u>
Combined city operating budget	\$396,666,733	\$445,046,203	\$642,690,134
School district budget	<u>95,701,109</u>	<u>105,812,855</u>	<u>179,782,035</u>
Total	<u>\$492,367,842</u>	<u>\$550,859,058</u>	<u>\$822,472,169</u>
Revenue sharing payments received	-	\$8,904,129	\$34,742,979
Revenue sharing funds budgeted	-	-	\$29,013,549
Cumulative revenue sharing payments received but not budgeted	-	\$8,904,129	\$14,633,559
Percentage of city budget represented by revenue sharing	-	-	4.5
Percentage of city and school district budgets represented by revenue sharing	-	-	3.5

School district budget data is included in the foregoing table because the cost of operating and maintaining the school system is funded by the city's general fund. Although the Boston school committee is independent of the mayor and city council, and independent school districts do not receive revenue sharing funds directly from the Federal Government, the financing of the Boston school system is a major responsibility of the city and represents a significant part of the local tax burden.

Revenue sharing funds applicable to 1972 were not used in 1972 because the funds were not received until the end of the fiscal period. A city official stated that, although approximately \$48 million was available for expenditure during the subsequent 18-month fiscal period, only about \$29 million was appropriated. Appropriation of the entire amount would have resulted in reducing the tax rate for that fiscal

period and increasing the tax rate for the following fiscal period. According to the same city official, it was a matter of sound financial management to appropriate only the amount of revenue sharing funds which enabled the city to maintain a stable tax rate.

Departmental appropriations for 1971, 1972, and the 18-month fiscal period ended June 30, 1974, are shown in appendix I.

PUBLIC INVOLVEMENT IN BUDGETARY PROCESS

Boston's normal budget process includes submission of the operating budget for the city and county by the mayor, public hearings before the city council, and approval of the budget by the city council.

Boston's budget process for the transitional 18-month fiscal period beginning January 1, 1973, began in September 1972 when the budget instruction manual and appropriate forms were sent to all city and county agencies. All agencies were required to submit their budget requests to the city budget division by the beginning of November 1972. During the same month and the following month, departmental hearings were held by the administrative services department and final budget policy and limitations were determined by the mayor. In February the mayor's budget recommendation was presented to the city council and, during February and March, public hearings on the budget were held. The appropriation ordinance of the city council was passed in April 1973. The same time frame was proposed for the fiscal year 1975 budget process.

Proposals for capital projects are submitted to the public facilities department by other city departments and interested community groups. The public facilities department reviews and evaluates all proposals to determine how the proposed projects affect each other and what impact the projects will have on a neighborhood. The fiscal feasibility of each project is also analyzed.

For accepted proposals, priorities are established and the legal and financial considerations are coordinated with other city departments. These projects are then incorporated into Boston's 10-year capital improvement program, which is updated annually, and are submitted to the public facilities commission for its review and approval. The first year of the 10-year capital improvement program becomes the basis for the capital budget request.

The mayor submits the capital budget to the city council for approval and authorization of funds. The council can approve all or part of the capital budget. Capital projects are financed by (1) bond issues (representing approximately 90 percent of all capital financing), (2) Federal or State aid, or (3) cash from the general fund.

Boston published the required planned and actual use reports in local newspapers and, on various occasions, released to the news media articles concerning the revenue sharing program.

We were not able to identify any local interest group participating in Boston's budgetary process regarding the use of revenue sharing funds or other city funds.

A city official stated that effective public participation in Boston's budgetary process precedes the actual hearings. Community needs are determined in a series of neighborhood meetings throughout the city before the budget is prepared. Once the community needs are identified, efforts are made in the budget to provide the services requested.

CHAPTER 3

PROGRAMS FUNDED WITH REVENUE SHARING

Boston was allocated \$48,941,428 in revenue sharing funds for the period January 1, 1972, through June 30, 1974. Of the amount allocated, \$43,647,108 was received by June 30, 1974, and \$5,294,320 was received in July 1974. A city official stated that since the eighth entitlement check was not received until July 1974, it was not available for appropriation in June 1974. Earned and accrued interest amounted to \$4,655,557, for a total available of \$53,596,985. Revenue sharing expenditures totaled \$24,976,439 as of June 30, 1974. There were \$1,812,231 in unliquidated obligations and \$2,224,879 in appropriated unobligated funds.

USES OF REVENUE SHARING

The uses of revenue sharing funds described in this chapter are those reflected by Boston'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 city financial records.

Functional uses

As of June 30, 1974, the city had spent \$24,976,439 of revenue sharing funds for operations and maintenance purposes. The following schedule reflects the functional uses for which revenue sharing funds were used.

<u>Function</u>	<u>Amount expended as of June 30, 1974</u>
Public safety	\$ 7,893,620
Environmental protection	5,399,999
Public transportation	3,319,217
Health	6,616,059
Recreation	1,690,825
Social services for poor and aged	<u>56,719</u>
 Total operations and maintenance expenditures	 <u>\$24,976,439</u>

Specific uses

The specific expenditures of revenue sharing funds for the above functions were as follows:

<u>Department and element to which applied</u>	<u>Amount</u>	<u>Total</u>
Police:		
Payroll	\$1,761,838	
Repairs to service equipment	343,992	
Automotive supplies and equipment	1,015,951	
Clothing	<u>1,074,700</u>	\$ 4,196,481
Fire:		
Payroll and overtime	2,014,032	
Repairs to service equip- ment	261,670	
Miscellaneous contract services	16,701	
Automotive supplies and equipment	301,578	
Miscellaneous supplies and equipment	892,017	
Miscellaneous current charges	204,180	
Office furniture	<u>6,961</u>	3,697,139

<u>Department and element to which applied</u>	<u>Amount</u>	<u>Total</u>
Public works:		
Heat, light, and power	\$2,302,579	
Rubbish removal	5,399,999	
Repairs to service equip- ment	43,363	
Automotive supplies and equipment	327,825	
Miscellaneous supplies and equipment	225,332	
Structure improvements	<u>420,118</u>	\$ 8,719,216
Parks and recreation:		
Heat, light, and power	287,177	
Repairs to buildings	278,987	
Miscellaneous contract services	299,922	
Miscellaneous supplies and equipment	474,100	
Nonstructural improvements	<u>350,639</u>	1,690,825
Health and hospitals:		
Communications	589,025	
Heat, light, and power	1,390,052	
Repairs to service equip- ment and buildings	738,329	
Transportation of persons	10,661	
Miscellaneous contract services	<u>3,453,414</u>	6,181,481
Mayor's office of public service:		
Miscellaneous contract services	<u>56,719</u>	56,719
Mattapan Chronic Disease Hospital:		
Communications	55,335	
Heat, light, and power	83,419	
Repairs to service equip- ment and buildings	98,069	
Miscellaneous supplies	<u>4,914</u>	241,737
Long Island Chronic Disease Hospital:		
Communications	27,917	
Heat, light, and power	67,557	
Repairs to service equipment and buildings	96,631	
Automotive supplies	<u>736</u>	192,841
Total		<u>\$24,976,439</u>

The city budget director believes that future revenue sharing expenditures will be used for paying operations and maintenance expenses.

Plans for unobligated funds

For fiscal year 1975, Boston had \$26,808,315 of revenue sharing funds available for appropriation. This amount consisted of \$2,224,879 in unexpended prior year appropriations available for reappropriation; \$14,633,559 that had not been appropriated for the fiscal period ended June 30, 1974; \$4,655,557 in earned interest; and the eighth entitlement check for \$5,294,320, received by the city on July 8, 1974.

For fiscal year 1975, \$21,000,000 in revenue sharing funds was appropriated to the various city departments. The following is a breakdown of the appropriations.

<u>Department</u>	<u>Appropriation</u>
Police	\$ 2,705,000
Fire	2,057,100
Public works	9,291,202
Parks and recreation	1,540,000
Health and hospitals	<u>5,406,698</u>
	<u>\$21,000,000</u>

The remaining \$5,808,315 has not yet been appropriated.

ACCOUNTING FOR REVENUE SHARING FUNDS

When an entitlement check is received, the collecting division of the treasury department records its receipt. On the same day the check is received, it is deposited in one of several banks where revenue sharing accounts are maintained.

Revenue sharing funds are invested in U.S. obligations (Treasury bills) and certificates of deposit.

Boston uses three methods to pay revenue sharing expenses:

1. Special draft method--This is used for immediate payment of vendor bills. After authorization for payment by the city auditing department, the treasury department prepares and issues checks to the vendors. These checks are drawn against regular city funds, which are reimbursed with revenue sharing funds.

2. Discount voucher account--Vendor payments are made directly from a revenue sharing checking account.
3. Debit transfer--This is a bookkeeping transaction by which expenses previously charged to the regular city funds are charged against revenue sharing. A check on the revenue sharing account is drawn to reimburse the regular city funds.

AUDITS OF REVENUE SHARING

There have been no audits of Boston's revenue sharing funds as of June 30, 1974.

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 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 January 1974 Boston established a formal policy to provide equal employment opportunity under an affirmative action program. The purpose of the program is to assure that Boston does not underutilize minorities and females. The program requires all city departments to take appropriate steps toward recruiting minority and female employees, developing and implementing departmental affirmative action plans, and informing potential recruitment sources of job openings. Departments must also furnish personnel information to the department of affirmative action, the overseer of the program.

As of January 2, 1975, 4 of about 33 city departments had submitted affirmative action plans under this program.

The mayor's office of human rights (MOHR), established in May 1968, is the local agency responsible for civil rights matters. Its responsibilities include integration planning, Spanish community outreach, monitoring construction contracts, employment referral, and, since 1973, investigation of employment discrimination complaints. MOHR also handled the affirmative action program until the fall of 1974, when the city's new department of affirmative action took over.

MOHR processes employment discrimination complaints from city employees or applicants for city employment only. Its primary function is investigation since it has no real enforcement power. If MOHR cannot resolve a case through informal conciliation, the complainant is referred to the Massachusetts Commission Against Discrimination (MCAD), the responsible State agency.

MCAD is the successor to the Fair Housing and Practices Committee, established in 1946. As the State legislature increased the committee's power and jurisdiction, the organization evolved into MCAD, with offices in Boston, Worcester, Springfield, and New Bedford. MCAD enforces the laws regarding discrimination complaints in housing, employment, education, and public accommodations and also has enforcement powers over any Massachusetts employer, public or private, with three or more employees.

MCAD can subpoena witnesses and documents, and its rulings carry the weight of district court decisions. MCAD decisions against the respondent to a complaint may be appealed in superior court. (In Massachusetts, the judicial system generally consists of district and superior courts and the State supreme court.) In cases involving discrimination in employment, the U.S. Equal Employment Opportunity Commission (EEOC) may disagree with any MCAD ruling and can reverse or amend the decision.

Comparison of local government
work force and civilian labor force

According to the 1970 census, the civilian labor force in the city of Boston consisted of 278,607 persons, as shown below. Since the city government work force is not limited to Boston residents but includes people from the surrounding areas, we have included the 1970 census statistics on the civilian labor force (1,177,942 persons) in the Boston Standard Metropolitan Statistical Area.

Civilian Labor Supply--1970 Census Statistics

	<u>Boston</u>		<u>Boston Standard Metropolitan Statistical Area</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Total male	151,566	54.4	695,123	59.0
Total female	127,041	45.6	482,819	41.0
Total	<u>278,607</u>	<u>100.0</u>	<u>1,177,942</u>	<u>100.0</u>
Black male	19,531	7.0	24,162	2.1
Black female	16,619	6.0	21,035	1.8
Total	<u>36,150</u>	<u>13.0</u>	<u>45,197</u>	<u>3.8</u>
Spanish language male	3,754	1.3	8,060	0.7
Spanish language female	2,451	0.9	5,007	0.4
Total	<u>6,205</u>	<u>2.2</u>	<u>13,067</u>	<u>1.1</u>

As of June 30, 1974, the city-county government work force consisted of 13,968 persons. Because of the close ties between the city and county governments--Boston hires, fires, and pays county employees--the county government work force is included in our analysis.

	<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>
White	9,040	64.7	3,449	24.7	12,489	89.4
Black	542	3.9	678	4.9	1,220	8.7
Spanish surname	128	0.9	55	0.4	183	1.3
Asian American	16	0.1	6	-	22	0.2
American Indian	8	0.1	2	-	10	0.1
Other	27	0.2	17	0.1	44	0.3
Total	<u>9,761</u>	<u>69.9</u>	<u>4,207</u>	<u>30.1</u>	<u>13,968</u>	<u>100.0</u>

During the year ended June 30, 1974, the city of Boston and Suffolk County hired a total of 1,761 persons, as follows:

	Male		Female		Total	
	Number	Percent	Number	Percent	Number	Percent
White	652	37.0	779	44.2	1,431	81.2
Black	100	5.7	127	7.2	227	12.9
Spanish surname	45	2.6	18	1.0	63	3.6
Asian American	11	0.6	1	0.1	12	0.7
American Indian	7	0.4	1	0.1	8	0.5
Other	9	0.5	11	0.6	20	1.1
Total	<u>824</u>	<u>46.8</u>	<u>937</u>	<u>53.2</u>	<u>1,761</u>	<u>100.0</u>

The statistics for individual departments vary greatly. In the Boston fire department, white males comprised 96.9 percent of the work force and 100 percent of the new hires. This department is currently involved in a civil rights suit. Detailed schedules of the work force and new hires for each department and job category are included as appendixes II-VI.

According to the assistant supervisor of personnel, there was not a significant minority population in Boston 30 years ago, and, as a result, the majority of the top positions are currently held by whites. However, he told us that the city government is hiring more minorities and females for supervisory as well as supportive service positions and that this trend will continue.

We did not analyze promotions for the year ended June 30, 1974, as the information was not readily available.

Since December 31, 1971, 78 employment discrimination complaints have been filed by individuals and organizations against the city of Boston with MCAD. Thirteen of these cases have been closed, three in favor of the complainant.

The most important of the three cases decided in favor of the complainants was in a class action against the Boston Redevelopment Authority on the issues of hiring and promoting women. The complainants were awarded \$55,000 for damages together with upgraded salaries, positions, and titles. MCAD is also monitoring the authority to insure compliance with its affirmative action plan. In another case, a black male received a promotion and improved working conditions when MCAD ruled that the respondent discriminated on the basis of color.

MCAD decided that the third complainant should have been allowed to use her sick leave for maternity leave. The woman was compensated for the leave taken without pay.

The remaining cases were closed as follows:

- A black male complained that he was discharged because of his race and color; the case was dismissed for lack of probable cause.
- After a Jewish male was denied a promotion, he filed a complaint on the basis of national ancestry/religious creed discrimination; the case was closed administratively when the complainant failed to press charges.
- An Italian male filed a complaint of discrimination based on national origin because he was forced to retire on a date which made him ineligible for certain benefits. The case was closed when the complaint was withdrawn.
- A female filed a sex discrimination complaint when she was not reinstated after maternity leave; the case was dismissed for lack of probable cause.
- A black Muslim male complained that he was discharged because of his religious creed; MCAD found lack of probable cause. The case was appealed and the verdict sustained.
- A black male filed a complaint based on color discrimination because he was not appointed to a coaching position; the case was dismissed for lack of probable cause.
- A Polish male charged that he was discharged because of his national ancestry; the case was dismissed for lack of probable cause.
- A black male filed a complaint based on color discrimination after he was discharged; the case was dismissed for lack of probable cause.
- A black female complained that she was discharged because of her color; the case was dismissed for lack of probable cause.
- After a black male was discharged, he filed a complaint of discrimination on the basis of race and color; the case was dismissed for lack of probable cause.

The 65 open complaints are based on a variety of employment discrimination charges. The following table shows the number of open cases and the bases for the complaints.

Color	24
Sex	13
Race/color	8
Age	6
National origin	3
Race	2
Sex/color	1
Sex/race	1
Race/color/sex	1
Harassment	1
Color/religious creed	1
Age/harassment	1
National origin/sex	1
Sex/age	1
Race/color/national origin/sex	<u>1</u>
	<u>65</u>

MOHR received 50 employment discrimination complaints during 1973 and 1974. A schedule of these complaints is not included here because we did not determine how many of these complaints had also been filed with MCAD.

There have been two civil rights suits involving employment discrimination against the city of Boston. One of these cases is still pending.

The Boston chapter of the National Association for the Advancement of Colored People (NAACP) filed suit against the Massachusetts Civil Service Commission (MCSC) and the city of Boston charging that the MCSC qualification test for the police department was discriminatory. The NAACP also charged that the Boston police department's recruiting and hiring practices were discriminatory. In 1971 the U.S. District Court found that the MCSC test was discriminatory. The court called for a new qualification test and a preference for minorities in future certification for the list of eligibles in the Boston police department. The case was appealed, but the U.S. District Court of Appeals affirmed the decision. Revenue sharing funds have been earmarked as used in the police department.

A similar case involved the fire department. The NAACP filed suit against MCSC and the city of Boston in October 1972, charging that the MCSC fireman's qualification test and the department's hiring and recruiting practices were discriminatory. In January 1973 the U.S. Department of

Justice entered the case and filed suit against MCSC and the fire department, alleging a "pattern of discriminatory employment practices against blacks and Spanish-surnamed Americans." The U.S. District Court decided that the qualification test was discriminatory and prohibited its use. One minority for each white was to be included on the certification for eligibles in the Boston fire department. The decision was affirmed by the U.S. Court of Appeals, but MCSC is currently seeking U.S. Supreme Court review. Revenue sharing funds have been allocated to the fire department.

We contacted the district director of EEOC, who stated that EEOC has not issued any reports regarding discrimination by the city of Boston.

Officials from the Boston chapter of the National Organization for Women, the Boston City Women for Action, the Spanish Alliance, and the NAACP indicated that they were generally unaware of the specific uses of revenue sharing funds in Boston. However, some of these organizations felt that the city's employment practices were discriminatory and cited the police, fire, and health and hospitals departments; the Boston Redevelopment Authority; and the Boston school committee as specific examples.

MCAD handles public service discrimination complaints (i.e., housing, education, and public accommodations) as well as those involving employment. Since December 31, 1971, four public service discrimination complaints have been filed against the city departments which received revenue sharing funds. MCAD has closed two of these cases as follows:

- A complaint was filed against Boston city hospital by a female on the basis of sex. The case was administratively closed because the complainant moved.
- A Jewish male alleged that he was repeatedly given parking tickets while others also illegally parked were not. He filed a discrimination complaint against the Boston police department on the basis of religious creed. The case was closed by MCAD because it lacked jurisdiction in the matter.

Of the two cases still open, one dealt with discrimination in public accommodations and the other with discrimination in housing.

We found no civil rights suits pending against the city regarding its use of revenue sharing funds; neither did we find any reports by EEOC on the subject. The civil rights organizations that we contacted made no mention of discrimination in Boston's use of revenue sharing funds.

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.

Boston did not undertake any capital projects with revenue sharing funds; therefore, the Davis-Bacon provision of the act did not apply. A Boston official commented that the city is aware of the Davis-Bacon provision and would channel funds into areas where this provision does 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.

Revenue sharing funds were used for personal services in city departments but did not comprise 25 percent or more of the total departmental expenditures for personal services during the 18-month fiscal period ended June 30, 1974. Therefore, we did not examine payroll records to determine compliance with the prevailing wage requirements of the act.

Generally, employees in similar positions receive equal compensation. About 76 percent of the city and county employees are covered by MCSC, and 80 to 85 percent are covered by collective bargaining agreements with local unions.

CHAPTER 5

FINANCIAL STATUS

TREND OF GENERAL FUND BALANCES

The surplus or deficit for the general fund for the last five completed fiscal periods follows.

	<u>Annual</u>	<u>Cumulative</u>
Year ended		
December 31:		
1969	\$ 177,217	\$ 1,933,857
1970	1,560,159	3,494,016
1971	-27,529,575	-24,035,558
1972	-15,939,885	-39,975,443
18 months ended		
June 30, 1974	2,125,886	-37,849,558

The city's collector-treasurer stated that the accumulated deficit is due, in large part, to an increase in unpaid real estate taxes. In an attempt to encourage the payment of overdue taxes, the city is seeking a change to the State statute which presently limits to 8 percent the amount of interest that may be charged on overdue taxes.

Boston has two contributory retirement systems: the State-Boston Retirement System and the Boston retirement system. Both are administered by the Boston retirement board, which consists of three members. City and county employees, employees of the Boston Housing Authority and Boston Redevelopment Authority, and certain personnel of the Massachusetts Turnpike Tunnel Authority are covered by the State-Boston system. The Boston system covers city and county employees who were hired prior to October 1946, and who have not transferred to the State-Boston system.

These retirement systems have an annuity savings fund and an annuity reserve fund which consist of accumulated deductions from members' compensation and interest for active and retired employees, respectively. Each system also has a pension fund, made up of appropriations by the city to meet pension fund disbursements on a pay-as-you-go basis. The amount Boston appropriates each fiscal year for paying pension benefits is determined in advance by a State agency. The city has not had to make any appropriations for the Boston system in recent years. The accrued pension liability is apparently neither calculated nor funded.

Boston also has a noncontributory retirement system which it maintains to provide pensions to city employees who were military veterans and employed by the city prior to July 1, 1923. The city annually appropriates the necessary funds to pay the benefits under this system. At the end of each year there is no significant balance in this pension fund.

For the contributory system, the pension fund balances which are reported by the retirement board as available for payment of benefits at the end of the last 5 completed years follows.

<u>Year ended</u> <u>December 31</u>	<u>State-Boston</u> <u>Retirement System</u>	<u>Boston</u> <u>retirement</u> <u>system</u>
1969	\$38,617,030	\$4,946,249
1970	37,118,604	3,718,133
1971	41,978,921	3,567,958
1972	45,591,196	2,862,958
1973	57,767,640	2,151,418

INDEBTEDNESS

The net outstanding capital debt, exclusive of the sinking fund, for each of the last five fiscal periods was as follows:

<u>Date</u>	<u>Outstanding debt (net)</u>
December 31, 1969	\$175,752,950
December 31, 1970	211,188,559
December 31, 1971	263,993,202
December 31, 1972	325,582,101
June 30, 1974	364,945,395

Boston's budget director stated that the increased outstanding debt resulted mainly from the need to substantially improve the city's capital plant. He said this increase in the debt would probably continue for several more years.

Borrowing procedures

Under Boston's bond issuance process, the mayor submits loan requests to the city council for its review and approval. The city council has to read and approve the loan request at two of its sessions. After the second approval, the mayor certifies that the purpose of the loan is not to meet current

expenses. The city clerk has to certify that petitions questioning the approval or disapproval of the proposed loan were not filed with his office.

When required, external authorization for bond issues is obtained from the Massachusetts Emergency Finance Board.

The quality rating assigned to Boston's general obligation bonds remained constant through 1973 and improved slightly in 1974. The rating assigned to bonds issued for transit purposes has remained constant for the last 10 years. Boston has not experienced any problems during the last 3 years in regard to financing through bond issues.

Borrowing restrictions

Boston's debt limit is established by State law, which places a ceiling on the amount of money that the city may borrow for most capital expenditures. The debt limit for Massachusetts cities is from 2.5 to 5 percent of equalized valuation. Boston can borrow up to the 2.5 percent level without obtaining any approval, but, when between 2.5 and 5 percent, each loan authorization must be approved by the Massachusetts Emergency Finance Board.

Boston's 5 percent debt limit at June 30, 1974, was \$105 million. Boston's borrowing within the debt limit has in recent years been mostly for public works projects, land acquisitions, major equipment purchases, and renovations of public buildings. At June 30, 1974, Boston's outstanding debt within the statutory limit was \$70 million.

Boston can borrow outside of the debt limit; however, such borrowing is regulated by the following general laws and various special statutes:

- School construction funds, which are a major portion of the capital budget, are borrowed "outside" the debt limit under a State law dating back to 1948.
- Urban renewal bonds are issued by Boston under a debt limit of 6 percent of equalized valuation or \$126 million.
- Parking garages are built under a 1946 State statute, amended over the years to allow a total of \$40 million for parking projects.

--When the public facilities department was created in 1966, it was given special authority to obtain \$230 million of loans outside the debt limit. Since 1966, construction of public buildings, which was formerly done within the debt limit, has been financed by public facilities department loans.

In effect, Boston's debt ceiling is limited only by the city's ability to obtain State approval of financing in excess of the limits established by State law.

TAXATION

Major taxes levied

Boston's tax revenues are raised through taxes on real and personal property and an excise tax on motor vehicles. The personal property tax is levied on the inventories and fixed assets of sole proprietorships and partnerships.

For 1974, the assessed valuation for purposes of the real property and personal property taxes was \$1,742,200,000. The tax rate for 1974 was \$196.70 per \$1,000 of assessed value.

The tax rate on real and personal property since 1969 has changed as follows:

<u>Year</u>	<u>Rate</u>
1969	\$144.40
1970	156.80
1971	174.70
1972	196.70

Boston's commissioner of assessing stated that Boston maintains a relationship of 100 percent between the assessed value of property and its fair market value. However, Moody's Investors Service, Inc., Municipal Credit Report, dated August 10, 1973, reports that the ratio of assessed valuation to full valuation for Boston is approximately 30 percent.

Discussion with city officials regarding Boston's position in determining total valuation of real and personal property was precluded by pending litigation regarding valuation practice in Massachusetts communities.

The motor vehicle excise tax is levied at a fixed rate of \$66 per \$1,000, based on the valuation assessed annually by the State Tax Commissioner. This tax rate has remained unchanged since 1960. In 1972 the total assessed valuation of motor vehicles was \$251.9 million. There are no special taxes levied on nonresidents of Boston.

Total net tax receipts for the last five fiscal periods follow.

	<u>Real and personal property taxes</u>	<u>Motor vehicle excise tax</u>
Year ended		
December 31:		
1969	\$208,282,500	\$ 8,663,998
1970	235,256,337	9,787,093
1971	263,868,086	9,178,746
1972	293,194,335	7,312,457
18 months ended		
June 30, 1974	432,209,347	14,464,402

Taxing limitations

Boston's taxing authority is limited by State statute. Boston, however, is authorized to set the tax rate on real and personal property.

Family tax burden

We calculated the 1973 tax burden of Boston residents by assuming such things as level of 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 home having a market value equal to 2-1/2 times that of the annual income. 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.

<u>Tax</u>	<u>Family A</u>	<u>Family B</u>	<u>Family C</u>
City:			
Real property (note a)	\$1,106	\$1,844	\$2,582
Motor vehicle excise tax	<u>112</u>	<u>119</u>	<u>152</u>
Total	<u>1,218</u>	<u>1,963</u>	<u>2,734</u>
State:			
Income	164	404	654
Sales	26	40	52
Gasoline	<u>75</u>	<u>75</u>	<u>113</u>
Total	<u>265</u>	<u>519</u>	<u>819</u>
Total	<u>\$1,483</u>	<u>\$2,482</u>	<u>\$3,553</u>
Total as percentage of income	<u>19.8</u>	<u>19.9</u>	<u>20.3</u>

a/In computing the tax we applied the tax rate to 30 percent of the assumed market value (see p. 26).

Additionally, the city resident is subject to a motor vehicle registration fee of \$6 per vehicle; State taxes of 5 percent on meals of \$1 or more and on alcoholic beverages consumed on the premises; a room occupancy tax of 5.7 percent; a cigarette tax of 16 cents per pack; and an alcoholic beverage tax of as much as \$3.36 per gallon.

CHAPTER 6

OTHER FEDERAL AID

Boston has not experienced a reduction in total Federal categorical aid since the inception of revenue sharing. The amount of total Federal aid received by Boston, exclusive of revenue sharing, has increased since 1971. During calendar year 1971 Boston received about \$23 million in Federal categorical aid, and during calendar year 1972 the city received about \$29.6 million. During the 18-month fiscal period ended June 30, 1974, the amount of Federal categorical aid received was almost \$44.1 million. The following table shows a breakdown of Federal aid to Boston.

<u>Function</u>	<u>1971</u>	<u>1972</u>	<u>18 months ended June 30, 1974</u>
School department:			
Education	\$ 7,942,169	\$ 9,986,679	\$13,654,524
Manpower, training, and economic opportunity	669,244	431,948	786,996
Miscellaneous	-	-	4,891
Total	<u>8,611,413</u>	<u>10,418,627</u>	<u>14,446,411</u>
Other departments:			
Judiciary and law enforce- ment	2,065,192	2,227,890	6,465,735
Health and welfare	420,552	1,159,907	2,714,390
Education	36,000	573,127	263,264
Manpower, training, and economic opportunity	776,594	3,860,313	5,301,553
Housing and urban de- velopment	2,617,709	2,340,281	2,143,340
Model Cities	8,128,827	8,481,223	12,021,760
Recreation	105,230	-	-
Social service for the aged	143,098	146,340	215,364
Transportation	-	-	202,701
Miscellaneous	93,288	413,433	305,568
Total	<u>14,386,490</u>	<u>19,202,514</u>	<u>29,633,675</u>
Total	<u>\$22,997,903</u>	<u>\$29,621,141</u>	<u>\$44,080,086</u>

Estimates of Federal funds to be received in fiscal year 1975 were not available.

The amounts shown above do not include \$49.2 million received by the Boston Redevelopment Authority in calendar year 1971, \$20.9 million in calendar year 1972, and \$22.1 million during the 18-month fiscal period ended June 30, 1974. The unusually large amount of funds received in 1971 was due

to a temporary acceleration of payments in an effort to reduce the authority's interest costs. Thus, the substantial reduction in receipts during 1972 and the 18-month period ended June 30, 1974, was not due to program cutbacks.

Boston has used revenue sharing funds to partially fund the programs of Action for Boston Community Development (ABCD), a local antipoverty agency. During the 18-month fiscal period ended June 30, 1974, the mayor and city council appropriated \$1 million of the city's revenue sharing funds to ABCD. This appropriation was necessary because ABCD's funding from the Office of Economic Opportunity was eliminated. Subsequent to the city's appropriation to ABCD, funding by the Office of Economic Opportunity was reinstated after about \$56,000 of the \$1 million appropriation had been spent. The remaining funds were returned to the revenue sharing account.

CHAPTER 7

SCOPE OF REVIEW

We interviewed city officials and reviewed financial and other records of Boston to gather data relating to the functions funded by general revenue sharing; the city's fiscal condition; its compliance with the nondiscrimination, Davis-Bacon, and prevailing wage provisions of the Revenue Sharing Act; the extent of Federal grants received; and the impact of revenue sharing on city taxation. Additionally, we contacted Federal, State, and local commissions involved with matters of nondiscrimination. Our work was limited to gathering selected data relating to areas identified by the Subcommittee Chairman.

We also contacted representatives of public interest groups to obtain their comments on the impact that revenue sharing had on public participation in the budgetary process, and the extent to which these groups had made recommendations on the use of revenue sharing funds.

Officials of Boston reviewed this case study, and we considered their comments in finalizing it.

CITY APPROPRIATIONS FOR FISCAL PERIODS ENDED
DECEMBER 31, 1971 AND 1972, AND JUNE 30, 1974

BOSTON, MASSACHUSETTS

	<u>Year ended December 31</u>		18-month period
	<u>1971</u>	<u>1972</u>	ended June 30, <u>1974</u>
City budget--general government:			
Legislative and executive	\$ 3,591,522	\$ 5,703,109	\$ 9,760,901
Finance	4,448,617	5,425,324	8,968,273
Law	847,250	930,131	1,438,920
Recording and reporting	422,777	484,543	786,676
Planning	4,960	14,960	7,440
General government buildings	7,125,787	9,590,534	15,033,541
Miscellaneous	1,471,539	2,332,114	2,922,413
City budget--public safety:			
Police	40,627,268	48,480,820	71,589,175
Fire	25,758,178	31,617,509	47,038,501
Protective, inspection, and regulation	2,483,202	2,711,594	4,026,213
Military and civil defense	100,000	115,222	28,781
Other	2,524,011	3,072,603	5,026,559
Public works	18,083,455	20,507,313	31,190,853
Health and hospitals	52,662,743	59,695,806	86,749,192
Aid to needy veterans	7,678,192	9,234,676	16,165,562
Libraries	6,312,447	7,121,446	12,156,563
Parks and recreation	7,485,781	7,728,012	11,048,349
Miscellaneous	15,810,198	21,017,659	32,713,768
Total	197,437,927	235,783,375	356,651,680
City budget--school department	95,701,109	105,812,855	179,782,035
Suffolk County budget	16,753,672	20,200,436	30,005,403
Total	309,892,708	361,796,666	566,439,118
Other funds	110,303,888	138,575,179	189,895,127
Federal grants	72,171,246	50,487,213	66,137,924
Total	<u>\$492,367,842</u>	<u>\$550,859,058</u>	<u>\$822,472,169</u>

APPENDIX II

APPENDIX II

CITY-COUNTY GOVERNMENT WORK FORCE
BOSTON AND SUFFOLK COUNTY, MASSACHUSETTS

JUNE 30, 1974

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials	229	16	6	251	33	7	-	40	262	23	6	291
Professionals	1,161	62	49	1,272	848	85	18	951	2,009	147	67	2,223
Technicians	677	32	7	716	236	66	2	304	913	98	9	1,020
Protective service	4,127	102	20	4,249	88	9	-	97	4,215	111	20	4,346
Paraprofessionals	317	86	24	427	731	207	17	955	1,048	293	41	1,382
Office/clerical	688	83	30	801	1,132	231	35	1,398	1,820	314	65	2,199
Skilled craft	728	26	3	757	26	1	-	27	754	27	3	784
Service/maintenance	1,113	135	40	1,288	355	72	8	435	1,468	207	48	1,723
Total	9,040	542	179	9,761	3,449	678	80	4,207	12,489	1,220	259	13,968
Percent	65	4	1	70	25	5	1	30	89	9	2	100

CITY-COUNTY GOVERNMENT NEW HIRES

BOSTON AND SUFFOLK COUNTY, MASSACHUSETTS

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	40	7	5	52	28	5	-	33	68	12	5	85
Professionals	120	10	23	153	210	23	7	240	330	33	30	393
Technicians	26	4	2	32	44	8	-	52	70	12	2	84
Protective service	43	1	15	59	58	8	-	66	101	9	15	125
Paraprofessionals	88	22	7	117	342	41	9	392	430	63	16	509
Office/clerical	246	39	10	295	80	40	15	135	326	79	25	430
Skilled craft	34	4	2	40	4	-	-	4	38	4	2	44
Service/maintenance	55	13	8	76	13	2	-	15	68	15	8	91
Total	652	100	72	824	779	127	31	937	1,431	227	103	1,761
Percent	37	6	4	47	44	7	2	53	81	13	6	100

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

2. Percentages may not add due to rounding.

BEST DOCUMENT AVAILABLE

CITY GOVERNMENT WORK FORCE

BOSTON, MASSACHUSETTS

JUNE 30, 1974

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials	180	14	3	197	20	5	-	25	200	19	3	222
Professionals	988	54	47	1,089	783	80	17	880	1,771	134	64	1,969
Technicians	674	31	7	712	235	66	2	303	909	97	9	1,015
Protective service	3,836	81	19	3,936	70	4	-	74	3,906	85	19	4,010
Paraprofessionals	313	86	24	423	730	207	17	954	1,043	293	41	1,377
Office/clerical	536	68	30	634	779	204	32	1,015	1,315	272	62	1,649
Skilled craft	693	24	3	720	23	1	-	24	716	25	3	744
Service/maintenance	1,017	134	40	1,191	320	71	8	399	1,337	205	48	1,590
Total	8,237	492	173	8,902	2,960	638	76	3,674	11,197	1,130	249	12,576
Percent	66	4	1	71	24	5	1	29	89	9	2	100
Financial administration:												
Officials	24	-	1	25	6	-	-	6	30	-	1	31
Professionals	97	4	-	101	38	-	-	38	135	4	-	139
Technicians	44	2	-	46	12	-	-	12	56	2	-	58
Protective service	1	-	-	1	-	-	-	-	1	-	-	1
Paraprofessionals	14	-	-	14	6	-	-	6	20	-	-	20
Office/clerical	142	3	-	145	160	7	4	171	302	10	4	316
Skilled craft	105	3	-	108	5	-	-	5	110	3	-	113
Service/maintenance	45	4	-	49	1	-	-	1	46	4	-	50
Total	472	16	1	489	228	7	4	239	700	23	5	728
Percent	65	2	-	67	31	1	1	33	96	3	1	100
Streets and highways:												
Officials	4	-	-	4	-	-	-	-	4	-	-	4
Professionals	63	2	-	65	2	-	-	2	65	2	-	67
Technicians	107	-	3	110	1	-	-	1	108	-	3	111
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	8	-	-	8	61	10	1	72	69	10	1	80
Office/clerical	13	1	-	14	7	-	-	7	20	1	-	21
Skilled craft	185	7	1	193	1	-	-	1	186	7	1	194
Service/maintenance	209	5	-	214	3	-	-	3	212	5	-	217
Total	589	15	4	608	75	10	1	86	664	25	5	694
Percent	85	2	1	88	11	1	-	12	96	4	1	100
Police protection:												
Officials	9	2	-	11	-	-	-	-	9	2	-	11
Professionals	46	1	-	47	3	-	-	3	49	1	-	50
Technicians	113	1	-	114	2	-	-	2	115	1	-	116
Protective service	2,206	57	15	2,278	67	3	-	70	2,273	60	15	2,348
Paraprofessionals	12	1	1	14	1	-	-	1	13	1	1	15
Office/clerical	168	3	9	180	24	1	3	28	192	4	12	208
Skilled craft	41	3	-	44	-	-	-	-	41	3	-	44
Service/maintenance	53	2	-	55	4	-	-	4	57	2	-	59
Total	2,648	70	25	2,743	101	4	3	108	2,749	74	28	2,851
Percent	83	3	1	96	4	-	-	4	96	3	1	100

Note: Percentages may not add due to rounding.

BEST DOCUMENT AVAILABLE

APPENDIX III

APPENDIX III

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Fire protection:												
Officials	71	-	-	71	-	-	-	-	71	-	-	71
Professionals	362	1	-	363	2	-	-	2	364	1	-	365
Technicians	26	-	-	26	-	-	-	-	26	-	-	26
Protective service	1,576	16	1	1,593	-	-	-	-	1,576	16	1	1,593
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	1	-	-	1	37	3	-	40	38	3	-	41
Skilled craft	71	3	-	74	-	-	-	-	71	3	-	74
Service/maintenance	7	-	-	7	4	-	-	4	11	-	-	11
Total	2,114	20	1	2,135	43	3	-	46	2,157	23	1	2,181
Percent	97	1	-	98	2	-	-	2	99	1	-	100
Parks and recreation:												
Officials	40	6	-	46	6	2	-	8	46	8	-	54
Professionals	17	-	-	17	3	-	-	3	20	-	-	20
Technicians	13	1	-	14	-	-	-	-	13	1	-	14
Protective service	1	1	-	2	-	-	-	-	1	1	-	2
Paraprofessionals	48	10	3	61	318	16	4	338	366	26	7	399
Office/clerical	7	-	-	7	12	-	-	12	19	-	-	19
Skilled craft	11	-	-	11	-	-	-	-	11	-	-	11
Service/maintenance	239	17	5	261	26	-	-	26	265	17	5	287
Total	376	35	8	419	365	18	4	387	741	53	12	806
Percent	47	4	1	52	45	2	1	48	92	7	2	100
Hospitals and sanatoriums:												
Officials	15	3	1	19	3	2	-	5	18	5	1	24
Professionals	244	13	38	295	603	52	13	668	847	65	51	963
Technicians	102	10	2	114	208	63	1	272	310	73	3	386
Protective service	52	7	3	62	3	1	-	4	55	8	3	66
Paraprofessionals	185	64	14	263	323	174	10	507	508	238	24	770
Office/clerical	71	28	13	112	427	132	17	576	498	160	30	688
Skilled craft	143	2	1	146	17	1	-	18	160	3	1	164
Service/maintenance	303	74	27	404	280	71	8	359	583	145	35	763
Total	1,115	201	99	1,415	1,864	496	49	2,409	2,979	697	148	3,824
Percent	29	5	3	37	49	13	1	63	78	18	4	100
Health:												
Officials	1	-	-	1	1	-	-	1	2	-	-	2
Professionals	40	4	1	45	94	7	-	101	134	11	1	146
Technicians	37	-	-	37	9	-	-	9	46	-	-	46
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	27	-	-	27	12	3	-	15	39	3	-	42
Office/clerical	6	-	-	6	35	15	2	52	41	15	2	58
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	49	5	2	56	2	-	-	2	51	5	2	58
Total	160	9	3	172	153	25	2	180	313	34	5	352
Percent	46	3	1	49	44	7	1	51	89	10	1	100

BEST DOCUMENT AVAILABLE

APPENDIX III

APPENDIX III

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Housing:												
Officials	3	-	-	3	1	-	-	1	4	-	-	4
Professionals	23	5	-	28	5	2	-	7	28	7	-	35
Technicians	177	15	2	194	2	1	-	3	179	16	2	197
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	1	-	-	1	-	-	-	-	1	-	-	1
Office/clerical	25	2	3	30	-	13	2	15	25	15	5	45
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	229	22	5	256	8	16	2	26	237	38	7	282
Percent	81	8	2	91	3	6	1	9	84	14	3	100
Utilities and transportation:												
Officials	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	9	-	-	9	-	-	-	-	9	-	-	9
Technicians	19	-	-	19	-	-	-	-	19	-	-	19
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	35	1	1	37	10	-	-	10	45	1	1	47
Skilled craft	94	2	-	96	-	-	-	-	94	2	-	96
Service/maintenance	33	-	-	33	-	-	-	-	33	-	-	33
Total	190	3	1	194	10	-	-	10	200	3	1	204
Percent	93	2	1	95	5	-	-	5	98	2	1	100
Sanitation and sewage:												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	8	1	-	9	-	-	-	-	8	1	-	9
Technicians	32	-	-	32	-	-	-	-	32	-	-	32
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	4	-	-	4	-	-	-	-	4	-	-	4
Skilled craft	43	4	1	48	-	-	-	-	43	4	1	48
Service/maintenance	78	8	1	87	-	-	-	-	78	8	1	87
Total	166	13	2	181	-	-	-	-	166	13	2	181
Percent	92	7	1	100	-	-	-	-	92	7	1	100
Other:												
Officials	12	3	1	16	3	1	-	4	15	4	1	20
Professionals	79	23	8	110	33	19	4	56	112	42	12	166
Technicians	4	2	-	6	1	2	1	4	5	4	1	10
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	18	11	6	35	9	4	2	15	27	15	8	50
Office/clerical	64	30	4	98	67	33	4	104	131	63	8	202
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	1	19	5	25	-	-	-	-	1	19	5	25
Total	178	88	24	290	113	59	11	183	291	147	35	473
Percent	38	19	5	61	24	13	2	39	62	31	7	100

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

BEST DOCUMENT AVAILABLE

COUNTY GOVERNMENT WORK FORCE
SUFFOLK COUNTY, MASSACHUSETTS
JUNE 30, 1974

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
All functions:												
Officials	49	2	3	54	13	2	-	15	62	4	3	69
Professionals	173	8	2	183	65	5	1	71	238	13	3	254
Technicians	3	1	-	4	1	-	-	1	4	1	-	5
Protective service	291	21	1	313	18	5	-	23	309	26	1	336
Paraprofessionals	4	-	-	4	1	-	-	1	5	-	-	5
Office/clerical	152	15	-	167	353	27	3	383	505	42	3	550
Skilled craft	35	2	-	37	3	-	-	3	38	2	-	40
Service/maintenance	96	1	-	97	35	1	-	36	131	2	-	133
Total	803	50	6	859	489	40	4	533	1,292	90	10	1,392
Percent	58	4	-	62	35	3	-	38	93	7	1	100
Financial administration:												
Officials	48	2	3	53	13	2	-	15	61	4	3	68
Professionals	151	8	2	161	54	5	-	59	205	13	2	220
Technicians	2	1	-	3	1	-	-	1	3	1	-	4
Protective service	129	7	-	136	7	5	-	12	136	12	-	148
Paraprofessionals	4	-	-	4	1	-	-	1	5	-	-	5
Office/clerical	149	14	-	163	345	25	3	373	494	39	3	536
Skilled craft	31	2	-	33	3	-	-	3	34	2	-	36
Service/maintenance	91	1	-	92	35	1	-	36	126	2	-	128
Total	605	35	5	645	459	38	3	500	1,064	73	8	1,145
Percent	53	3	-	56	40	3	-	44	93	6	1	100
Corrections:												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	22	-	-	22	11	-	1	12	33	-	1	34
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	162	14	1	177	11	-	-	11	173	14	1	188
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	3	1	-	4	8	2	-	10	11	3	-	14
Skilled craft	4	-	-	4	-	-	-	-	4	-	-	4
Service/maintenance	5	-	-	5	-	-	-	-	5	-	-	5
Total	198	15	1	214	30	2	1	33	228	17	2	247
Percent	80	6	-	87	12	1	-	13	92	7	1	100

- 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 due to rounding.

CITY GOVERNMENT NEW HIRES

BOSTON, MASSACHUSETTS

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	10	7	3	20	15	3	-	18	25	10	3	38
Professionals	105	10	21	136	201	19	6	226	306	29	27	362
Technicians	25	3	2	30	44	8	-	52	69	11	2	82
Protective service	43	1	15	59	43	3	-	46	86	4	15	105
Paraprofessionals	84	22	7	113	341	41	9	391	425	63	16	504
Office/clerical	246	34	10	290	80	38	13	131	326	72	23	421
Skilled craft	34	4	2	40	1	-	-	1	35	4	2	41
Service/maintenance	55	13	8	76	13	2	-	15	68	15	8	91
Total	602	94	68	764	738	114	28	880	1,340	208	96	1,644
Percent	37	6	4	47	45	7	2	54	82	13	6	100
Financial administration:												
Officials	4	-	1	5	6	-	-	6	10	-	1	11
Professionals	-	3	-	3	7	-	-	7	7	3	-	10
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	1	-	-	1	1	-	-	1
Office/clerical	-	1	-	1	-	-	2	2	-	1	2	3
Skilled craft	-	1	-	1	-	-	-	-	-	1	-	1
Service/maintenance	14	2	-	16	1	-	-	1	15	2	-	17
Total	18	7	1	26	15	-	2	17	33	7	3	43
Percent	42	16	2	61	35	-	5	40	77	16	7	100
Streets and highways:												
Officials	1	-	-	1	-	-	-	-	1	-	-	1
Professionals	7	-	-	7	-	-	-	-	7	-	-	7
Technicians	-	-	2	2	-	-	-	-	-	-	2	2
Protective service	-	-	1	1	-	-	-	-	-	-	1	1
Paraprofessionals	4	-	-	4	-	2	-	2	4	2	-	6
Office/clerical	10	-	-	10	-	-	-	-	10	-	-	10
Skilled craft	-	2	1	3	1	-	-	1	1	2	1	4
Service/maintenance	-	-	-	-	2	-	-	2	2	-	-	2
Total	22	2	4	28	3	2	-	5	25	4	4	33
Percent	67	6	12	85	9	6	-	15	76	12	12	100
Police protection:												
Officials	5	1	-	6	-	-	-	-	5	1	-	6
Professionals	1	1	-	2	-	-	-	-	1	1	-	2
Technicians	-	-	-	-	2	-	-	2	2	-	-	2
Protective service	-	-	12	12	43	3	-	46	43	3	12	58
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	140	2	-	142	-	-	3	3	140	2	3	145
Skilled craft	-	1	-	1	-	-	-	-	-	1	-	1
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	146	5	12	163	45	3	3	51	191	8	15	214
Percent	68	2	6	76	21	1	1	24	89	4	7	100

Note: Percentages may not add due to rounding.

APPENDIX V

APPENDIX V

Function/ job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Fire protection:												
Officials	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	-	-	-	-	-	-
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	40	-	-	40	-	-	-	-	40	-	-	40
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	2	-	-	2	-	-	-	-	2	-	-	2
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	42	-	-	42	-	-	-	-	42	-	-	42
Percent	100	-	-	100	-	-	-	-	100	-	-	100
Parks and recreation:												
Officials	-	6	-	6	5	2	-	7	5	8	-	13
Professionals	-	-	-	-	2	-	-	2	2	-	-	2
Technicians	1	1	-	2	-	-	-	-	1	1	-	2
Protective service	-	1	-	1	-	-	-	-	-	1	-	1
Paraprofessionals	21	1	1	23	305	15	4	324	326	16	5	347
Office/clerical	-	-	-	-	-	-	-	-	-	-	-	-
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	22	9	1	32	312	17	4	333	334	26	5	365
Percent	6	3	-	9	86	5	1	91	92	7	1	100
Hospitals and sanitoriums:												
Officials	-	-	1	1	-	-	-	-	-	-	1	1
Professionals	90	5	20	115	158	18	6	182	248	23	26	297
Technicians	22	2	-	24	38	7	-	45	60	9	-	69
Protective service	3	-	2	5	-	-	-	-	3	-	2	5
Paraprofessionals	47	21	6	74	35	24	5	64	82	45	11	138
Office/clerical	9	6	7	22	52	36	7	95	61	42	14	117
Skilled craft	3	-	-	3	-	-	-	-	3	-	-	3
Service/maintenance	31	9	6	46	10	2	-	12	41	11	6	58
Total	205	43	42	290	293	87	18	398	498	130	60	688
Percent	30	6	6	42	43	13	3	58	72	19	9	100
Health:												
Officials	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	4	-	-	4	34	1	-	35	38	1	-	39
Technicians	1	-	-	1	2	-	-	2	3	-	-	3
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	12	-	-	12	-	-	-	-	12	-	-	12
Office/clerical	2	-	-	2	2	2	1	5	4	2	1	7
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	10	2	1	13	-	-	-	-	10	2	1	13
Total	29	2	1	32	38	3	1	42	67	5	2	74
Percent	39	3	1	43	51	4	1	57	91	7	3	100

APPENDIX V

APPENDIX V

Function/job category	Male				Female				Total			
	White	Black	Other	Total	White	Black	Other	Total	White	Black	Other	Total
Housing:												
Officials	-	-	-	-	1	-	-	1	1	-	-	1
Professionals	-	-	-	-	-	-	-	-	-	-	-	-
Technicians	-	-	-	-	2	1	-	3	2	1	-	3
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	6	2	2	10	-	-	-	-	6	2	2	10
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>6</u>	<u>2</u>	<u>2</u>	<u>10</u>	<u>3</u>	<u>1</u>	<u>-</u>	<u>4</u>	<u>9</u>	<u>3</u>	<u>2</u>	<u>14</u>
Percent	<u>43</u>	<u>14</u>	<u>14</u>	<u>71</u>	<u>21</u>	<u>7</u>	<u>-</u>	<u>29</u>	<u>64</u>	<u>21</u>	<u>14</u>	<u>100</u>
Utilities and transportation:												
Officials	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	3	-	-	3	-	-	-	-	3	-	-	3
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	24	-	1	25	-	-	-	-	24	-	1	24
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>27</u>	<u>-</u>	<u>1</u>	<u>28</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27</u>	<u>-</u>	<u>1</u>	<u>28</u>
Percent	<u>96</u>	<u>-</u>	<u>4</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>96</u>	<u>-</u>	<u>4</u>	<u>100</u>
Sanitation and sewage:												
Officials	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	1	-	1	-	-	-	-	-	1	-	1
Technicians	-	-	-	-	-	-	-	-	-	-	-	-
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	-	-	-	-	-	-	-	-	-	-	-	-
Skilled craft	31	-	1	32	-	-	-	-	31	-	1	32
Service/maintenance	-	-	1	1	-	-	-	-	-	-	1	1
Total	<u>31</u>	<u>1</u>	<u>2</u>	<u>34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31</u>	<u>1</u>	<u>2</u>	<u>34</u>
Percent	<u>91</u>	<u>3</u>	<u>6</u>	<u>100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>91</u>	<u>3</u>	<u>6</u>	<u>100</u>
Other:												
Officials	-	-	1	1	3	1	-	4	3	1	1	5
Professionals	-	-	1	1	-	-	-	-	-	-	1	1
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	-	-	-	-	-	-	-	-	-	-	-	-
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	53	23	-	76	26	-	-	26	79	23	-	102
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>54</u>	<u>23</u>	<u>2</u>	<u>79</u>	<u>29</u>	<u>1</u>	<u>-</u>	<u>30</u>	<u>83</u>	<u>24</u>	<u>2</u>	<u>109</u>
Percent	<u>50</u>	<u>21</u>	<u>2</u>	<u>73</u>	<u>27</u>	<u>1</u>	<u>-</u>	<u>28</u>	<u>76</u>	<u>22</u>	<u>2</u>	<u>100</u>

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

COUNTY GOVERNMENT NEW HIRES
SUFFOLK COUNTY, MASSACHUSETTS
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	30	-	2	32	13	2	-	15	43	2	2	47
Professionals	15	-	2	17	9	4	1	14	24	4	3	31
Technicians	1	1	-	2	-	-	-	-	1	1	-	2
Protective service	-	-	-	-	15	5	-	20	15	5	-	20
Paraprofessionals	4	-	-	4	1	-	-	1	5	-	-	5
Office/clerical	-	5	-	5	-	2	2	4	-	7	2	9
Skilled craft	-	-	-	-	3	-	-	3	3	-	-	3
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	50	6	4	60	41	13	3	57	91	19	7	117
Percent	43	5	3	51	35	11	3	49	78	16	6	100
Financial administration:												
Officials	30	-	2	32	13	2	-	15	43	2	2	47
Professionals	15	-	2	17	9	4	-	13	24	4	2	30
Technicians	-	1	-	1	-	-	-	-	-	1	-	1
Protective service	-	-	-	-	4	5	-	9	4	5	-	9
Paraprofessionals	4	-	-	4	1	-	-	1	5	-	-	5
Office/clerical	-	5	-	5	-	2	2	4	-	7	2	9
Skilled craft	-	-	-	-	3	-	-	3	3	-	-	3
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	49	6	4	59	30	13	2	45	79	19	6	104
Percent	47	6	4	57	29	13	2	43	76	18	6	100
Corrections:												
Officials	-	-	-	-	-	-	-	-	-	-	-	-
Professionals	-	-	-	-	-	-	1	1	-	-	1	1
Technicians	1	-	-	1	-	-	-	-	1	-	-	1
Protective service	-	-	-	-	11	-	-	11	11	-	-	11
Paraprofessionals	-	-	-	-	-	-	-	-	-	-	-	-
Office/clerical	-	-	-	-	-	-	-	-	-	-	-	-
Skilled craft	-	-	-	-	-	-	-	-	-	-	-	-
Service/maintenance	-	-	-	-	-	-	-	-	-	-	-	-
Total	1	-	-	1	11	-	1	12	12	-	1	13
Percent	8	-	-	8	85	-	8	92	92	-	8	100

- 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 due to rounding.

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