



Does It Add Up?

Examining How Counties Spend Their Dollars

Introduction

Local budgets play a critical role in the health and wellbeing of communities of color. County budgets fund many public services and programs that impact broader social determinants of health such as public assistance programs, local law enforcement, and parks and recreation (*Advancement Project*, 2021). Along with state and federal funding, county budgets fund the local health and social safety nets that many people rely on in their everyday lives, such as mental and behavioral health and public health departments.

In partnership with the CSU East Bay Department of Public Health, this brief analyzes the county budgets of five large counties — San Diego, Kern, Fresno, Orange, and Sacramento — to compare how county budgets were spending on public health and mental/behavioral health services, versus other parts of the county budget such as law enforcement and Sheriff's Departments. We focus specifically on the county budget because of its responsibility towards the Department of Public Health, mental and behavioral health services, and the Sheriff's Department.

This brief is a continuation of our previous research:

- **At What Cost:** Our report which analyzes public health spending data and law enforcement spending before the pandemic and how such spending disparities affected the health and wellbeing of communities of color. We found that local and county law enforcement spending in 2018 totaled \$25 billion, while public health funding was only allocated \$3.7 billion. These disparities are much greater due to the increased spending for city police budgets.
- **People Power for Public Health:** Our flagship report that focuses on the selected five key counties and gathered listening session data around the health and wellbeing of communities of color.

We identified broad spending trends found in these counties' budgets for fiscal year 2021 - 2022.

- How much the county pays for law enforcement and health services
- How much mental and behavioral health services, public health departments, and sheriff departments receive from the county
- How much the county spends per resident for each department

A Local Budget Glossary

County General Fund: The County’s main operating fund. The General Fund is used to account for all of the County’s financial resources, except those required to be accounted for in another fund. For advocates, this is the most flexible part of the county budget and is important to look at for budget demands.

Net County Cost: Net County Cost is the amount a county allocates from its General Fund to a program, service, or department after accounting for other guaranteed local, state, and/or federal revenues. This is also referred to as the General Fund allocation.

Total Appropriation: This is the total amount a department or fund is permitted to spend. This includes not only funds from the general fund, but also state and federal taxes among other sources.

General Flows of Funding

There are various taxes and revenue used to pay for health services and law enforcement. These funding sources are crucial to understanding net county costs and fluctuations in county budgets.

FUNDING SOURCES	MENTAL & BEHAVIORAL HEALTH ¹	PUBLIC HEALTH	SHERIFF DEPARTMENTS ²
	<ul style="list-style-type: none"> • Realignment and other County Revenues • Mental Health Services Act • State Funds Allocated for Specific Programs/ Services • Federal Funds, Medicaid & CHIP federal matching funds • Substance Abuse & MH Services Administration (SAMHSA) grant funds 	<ul style="list-style-type: none"> • County General Funds • Realignment Funds • State and federal program funding 	<ul style="list-style-type: none"> • County General Funds • Property, business, and sales taxes • Federal and state grants • Local fees and fines • Voter-approved increases in general and special sales taxes

We recommend that advocates and policymakers do more in-depth research of the various taxes and revenue that support these departmental services.

1. [Locally Sourced: The Crucial Role of Counties in the Health of Californians. California Health Care Foundation. October 2015.](#)
 2. Lofstrom, Magnus and Brandon Martin. (2020). "Law Enforcement Staffing in California." Public Policy Institute of California. Retrieved from <https://www.ppic.org/publication/law-enforcement-staffing-in-california/#:~:text=City%20and%20county%20police%20protection,gener-al%20and%20special%20sales%20taxes>.

Some Things to Note

Counties Define Public Health & Law Enforcement Differently: Each county defines law enforcement & health services in different names such as public protection or justice services for law enforcement or human services or community services for health services. Within the categories of public health and law enforcement, counties will also group departments differently within each category. For instance, San Diego’s Public Safety budget includes the Office of Emergency services while Fresno’s Justice Services does not. Relatedly, Sacramento does not report a public safety section. With health services, counties may group health services with other services such as animal services or housing development, as seen with Orange and San Diego’s budgets respectively. As a result, counties cannot be compared accurately due to these different groupings. For the sake of this report, we share the name given in the county budget for how the county distinguished each service in italics as well as what departments are included in each category.

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Inconsistency in Data Sharing: Due to lack of statewide accountability processes, counties also were inconsistent in sharing data around their county budgets such as around spending around jails or even sharing their most recent adopted budget. Additionally, for law enforcement spending, some county budgets separated law enforcement services into separate departments. For instance, in Sacramento County, the Sheriff’s Department was not combined with other law enforcement departments like Probation, whereas in Fresno County, the budget combined these services as “Justice Services.” At the minimum, we addressed law enforcement spending in each county by noting funding for the county’s Sheriff’s Department, although we know law enforcement goes beyond the Sheriff.

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Blurring between Law Enforcement and Health Services Budgets: We found in our analysis that there is not a clear distinction between budget allocations for law enforcement and health services. In some law enforcement budgets (see: Sheriff, Probation, etc.), we found that some of the funding was used for mental health services in the jails. Similarly, with public health spending, we found health funding given to law enforcement and carceral systems for medical and behavioral health services. We recommend further research to examine where expenditures are going within each department.

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Inaccessibility to Understanding County Budgets: County budget documents are largely inaccessible, making it difficult to find the information needed. We recommend that counties not only share their most updated budgets but provide community education in helping constituents understand their local budgets for increased transparency over governmental dollars and how they are being used.



Cities Account for a Significant Portion of Law Enforcement Spending: Note that while counties are responsible for a significant portion of law enforcement spending, cities also play a significant role. Previous CP that compared to \$12.8 billion spent by counties in Fiscal Year 2018, cities spent an additional \$12.4 on their local police departments, with much of the cost coming from larger police departments serving major metropolitan areas.

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Counties report expenses differently: Services may be organized differently, and counties use different methodologies to quantify their discretionary spending, especially within budget summaries. As such, it is easier to compare funding levels between functions and departments within a county, as opposed to spending between different counties.

Sacramento

Analysis based on Sacramento's FY 21- 22 Adopted Budget.

 LAW ENFORCEMENT <i>Sheriff's Department</i>	 HEALTH SERVICES <i>Department of Health Services</i>
<p>What services are under the Sheriff's department?</p> <ul style="list-style-type: none"> • Contract & Regional Services • Correctional Services • Department and Support Services • Field and Investigative Services • Office of the Sheriff <p>How much does the County allocate to its Sheriff's Department from its General Fund (Net County Cost)? \$320 Million</p> <p>What % of the County General Fund is spent on these services? 14%</p> <p>How much does the Sheriff's department receive in total from the county and other taxes and revenue (Total Appropriations)? \$617 Million</p>	<p>What services are under the Department of Health Services?</p> <ul style="list-style-type: none"> • Administration and Fiscal Services • Mental Health • Primary Health Services • Public Health Services • Substance Use Prevention and Treatment Services <p>How much does the County allocate to its Department of Health Services from its General Fund (Net County Cost)? \$56.7 Million</p> <p>What % of the County General Fund is spent on these services? 2.5%</p> <p>How much does the Department of Health Services receive in total from the county and other taxes and revenue (Total Appropriations)? \$619 Million</p>

Source: Sacramento County Adopted FY 21 -22 Budget, Pages 44, 45, 51, 382, 800.

	Total Appropriations (Includes Net County Cost, taxes, and other revenue)	How Much the County Allocates from General Fund (Net County Cost)	How Much County Spends Per Resident**
Mental Health	\$383 Million	\$31 Million	\$20
Public Health	\$117 Million	\$19 Million	\$12
Sheriff's Department	\$617 Million	\$320 Million	\$201



Sacramento County's Total Population (US Census Bureau, July 2021): **1,588,921**

** Calculated through dividing the net county cost of each department by the county's July 2021 population estimate from the US Census Bureau.


Source: Sacramento County Adopted FY 21 -22 Budget, Pages 805, 811, 382 - 399.

Fresno

Analysis from Recommended FY 21 - 22 Budget. Adopted Budget not updated.
Adopted Budget FY 21 - 22

 LAW ENFORCEMENT <i>Justice Services</i>	 HEALTH SERVICES <i>Human Services</i>
<p>What services are under Justice Services?</p> <ul style="list-style-type: none"> • Criminal Prosecution by District Attorney • Defense of indigent defendants • Operations of county jails • Operations of juvenile detention facilities • Coroner and forensic services • Probation • Investigations of local governments through Grand Jury <p>How much additional money will the County spend from its General Fund past guaranteed funding (general fund net county cost) to provide Justice Services? \$237.9 Million</p> <p>What % of the County General Fund is spent on these services? 25.2%</p> <p>How much money will the county (general fund appropriation) spend to provide Justice Services? \$521.2 Million</p>	<p>What services are under Human Services?</p> <ul style="list-style-type: none"> • Public assistance programs • Mental health services • Public health services • Child protection services • Environmental quality services • Child support services • Veteran assistance <p>How much money will the County spend from its General Fund past guaranteed funding (general fund net county cost) to provide Human Services? \$45 Million</p> <p>What % of the County General Fund is spent on these services? 64.4%</p> <p>How much money will the county spend (general fund appropriation) to provide Human Services? \$1.3 Billion</p>

Source: Fresno County Recommended FY 21 -22 Budget, Page 17



	Total Appropriations (Includes Net County Cost, taxes, and other revenue)	How Much the County Allocates from General Fund (Net County Cost)	How Much County Spends Per Resident**
Mental Health <i>Department of Behavioral Health – Public Guardian</i>	\$362 Million	\$609,408	\$0.60
Public Health	\$115 Million	\$1.9 Million	\$1.87
Sheriff's Department	\$280 Million	\$133 Million	\$131

Fresno County's Total Population (US Census Bureau, July 2021): **1,013,581**


Source: Fresno County Recommended FY 21 -22 Budget, Page 64, 186, 232

Kern

Analysis from Recommended FY 21 - 22 Budget.

 LAW ENFORCEMENT <i>Public Protection</i>	 HEALTH SERVICES <i>Health and Sanitation</i>
<p>What services are under the Public Protection?</p> <ul style="list-style-type: none"> • Sheriff/Coroner/Public Administrator • Probation Department • District Attorney's Criminal Division • Public Defender <p>How much money will the county spend from its general fund past guaranteed funding (net general fund expenditure) to provide Public Protection services? \$236 Million</p> <p>What % of the County General Fund is spent on these services? 63.4%</p> <p>How much money will the county spend to provide Public Protection services? \$473 Million</p>	<p>What services are under Health and Sanitation?</p> <ul style="list-style-type: none"> • Health and medical service programs • Public Health • Kern County Hospital Authority <p>How much money will the county spend from its general fund past guaranteed funding (net general fund expenditure) to provide Health and Sanitation services? \$44 Million</p> <p>What % of the County General Fund is spent on these services? 10.6%</p> <p>How much money will the county spend to support Health and Sanitation services? \$94 Million</p>

Source: Kern County Recommended FY 21 - 22 Budget, Page 32, 41, 84



	Total Appropriations (Includes Net County Cost, taxes, and other revenue)	How Much the County Allocates from General Fund (Net County Cost)	How Much County Spends Per Resident**
Mental Health <i>Behavioral Health and Recovery Services</i>	\$271 Million	\$17 Million	\$19
Public Health	\$54 Million	\$3.6 Million	\$4
Sheriff's Department	\$263 Million	\$144 Million	\$157

Kern County's Total Population (US Census Bureau, July 2021): **917,673**


Source: Kern County Recommended FY 21 - 22 Budget, Page 269, 340, 348

Orange

Analysis of Orange County FY 21 - 22 Annual Budget

 LAW ENFORCEMENT <i>Public Protection</i>	 HEALTH SERVICES <i>Public Health/Community Services</i>
<p>What services are under the Public Protection?</p> <ul style="list-style-type: none"> • District Attorney • Public Administrator • Office of Independent Review • Public Defender • Sheriff-Coroner <p>How much does the County allocate from its General Fund to Public Protection Services (Net County Cost)? \$550,157,378</p> <p>What % of the County General Fund is spent on these services? 63.4%</p> <p>How much does law enforcement receive in total from the county and other taxes and revenue (Total Appropriations)? \$1.44 Billion</p>	<p>What services are under Health and Sanitation?</p> <ul style="list-style-type: none"> • OC Community Resources • OC Animal Care • Health Care Agency • Social Services Agency <p>How much does the County allocate from its General Fund to Public Health/Community Services (Net County Cost)? \$182,923,985</p> <p>What % of the County General Fund is spent on these services? 10.6%</p> <p>How much does Public Health/Community Services receive in total from the county and other taxes and revenue (Total Appropriations)? \$2.1 Billion</p>

Source: Orange County Adopted FY 21 - 22 Budget, Pages 73, 93, 96, 185

	Total Appropriations (Includes Net County Cost, taxes, and other revenue)	How Much the County Allocates from General Fund (Net County Cost)	How Much County Spends Per Resident**
Mental Health <i>Department of Behavioral Health – Public Guardian</i>	\$507 Million	\$5 Million	\$2
Public Health <i>Health Care Agency</i>	\$132 Million	\$5 Million	\$2
Sheriff's Department <i>Public protection includes the Sheriff Coroner's department</i>	\$899 Million	\$227 Million	\$72



Orange County's Total Population (US Census Bureau, July 2021): **3,167,809**

Source: Orange County Adopted FY 21 - 22 Budget, Pages 95, 185, 234, 241, 243, Appendix pg. 60, pg. 61.


San Diego

Analysis based on [County General Fund Spending, FY 21 - 22](#)

County General Fund Spending, FY 21 - 22

 LAW ENFORCEMENT <i>Public Safety</i>	 HEALTH SERVICES <i>Health and Human Services</i>
<p>What services are under Public Safety?</p> <ul style="list-style-type: none"> • District Attorney • Sheriff • Animal Services • Child Support Services • Office of Emergency Services • Medical Examiner • Probation • Public Defender • SD County Fire <p>How much does the County allocate from its General Fund for Public Safety (Net County Cost)? \$1.8 Billion</p> <p>What % of the County General Fund is spent on these services? 34%</p> <p>How much does law enforcement receive in total from the county and other taxes and revenue (Total Appropriations)? \$2.2 Billion</p>	<p>What services are under Health and Human Services?</p> <ul style="list-style-type: none"> • Self-Sufficiency Services • Aging & Independence Services • Behavioral Health Services • Child Welfare Services • Public Health Services • Administrative Support • Housing & Community Development Services • Homeless Solutions and Equitable Communities • County Successor Agency <p>How much does the County allocate from its General Fund for Health and Human Services (Net County Cost)? \$2.8 Billion</p> <p>What % of the County General Fund is spent on these services? 51%</p> <p>How much does Health and Human Services receive in total from the county and other taxes and revenue (Total Appropriations)? \$2.8 Billion</p>

Source: San Diego County Adopted FY 21 -22 Budget, Pages 7, 155, 160, 237, 609.

	Total Appropriations (Includes Net County Cost, taxes, and other revenue)	How Much the County Allocates from General Fund (Net County Cost)	How Much County Spends Per Resident**
Mental Health <i>Behavioral Health Services</i>	\$1.1 Billion	\$818 Million	\$249
Public Health	\$837 Million	\$378 Million	\$115
Sheriff's Department <i>Sheriff-Coroner Department</i>	\$4.7 Billion	\$1.06 Billion	\$322

San Diego County's Total Population (US Census Bureau, July 2021): **3,286,069**

Source: San Diego County Adopted FY 21 -22 Budget, Pages 15, 609, 613.

A special thanks to the California Budget and Policy Center for their technical assistance.