



# San Bernardino County “Fair Share” Analysis

Prepared for San Bernardino County

Updated

June 14, 2024

Prepared by

The Blue Sky Consulting Group

# Background

- Local governments receive revenue from multiple sources, including locally collected taxes and transfers from state and federal governments, known as intergovernmental transfers or subventions.
- Intergovernmental transfers are an important revenue source, especially for counties, which provide a range of state-required services.
- Three of the most important state subventions are from Realignment, the Mental Health Services Act (MHSA), and Proposition 172 (Prop 172):
  - Realignment refers to two separate state actions that transferred program responsibility and accompanying funding to counties; the first realignment occurred in 1991 and the second in 2011; realignment funds are used for health, mental health, and public safety purposes, among others.

# Background

- MHSA is generated from an additional 1% income tax on incomes greater than \$1 million; funds are distributed to counties for a range of mental health related purposes.
- Prop 172 is a ½ cent sales tax dedicated to public safety purposes; Prop 172 was placed on the ballot by the legislature and approved by the voters in a statewide election in 1993; prop 172 is collected by the state and apportioned to each county based on its proportionate share of statewide taxable sales. Five percent of the funds are distributed to cities affected by a property tax shift to schools and 95% remains with the County.
- In addition to these sources, local governments receive funding for a range of programs, including transportation, water, education, and housing and homelessness.
- To facilitate comparisons across counties, the results in this report are presented in terms of revenue per person or otherwise adjusted (e.g., revenue per road mile or per student).

# Executive Summary

- This report presents analyses of the amount of revenue San Bernardino County (County) receives from intergovernmental transfers.
- Across all sources, over the past three fiscal years, the County has received 9% more state funding per person than other counties statewide (\$829 vs. \$763).
- The County received more funding than the statewide average in several major categories, including Realignment and Prop 172 public safety sales tax revenues.
- The County received slightly less funding than average in MHSA funding, the third major category.
- In several other smaller categories of funding, the County has received less than other counties.

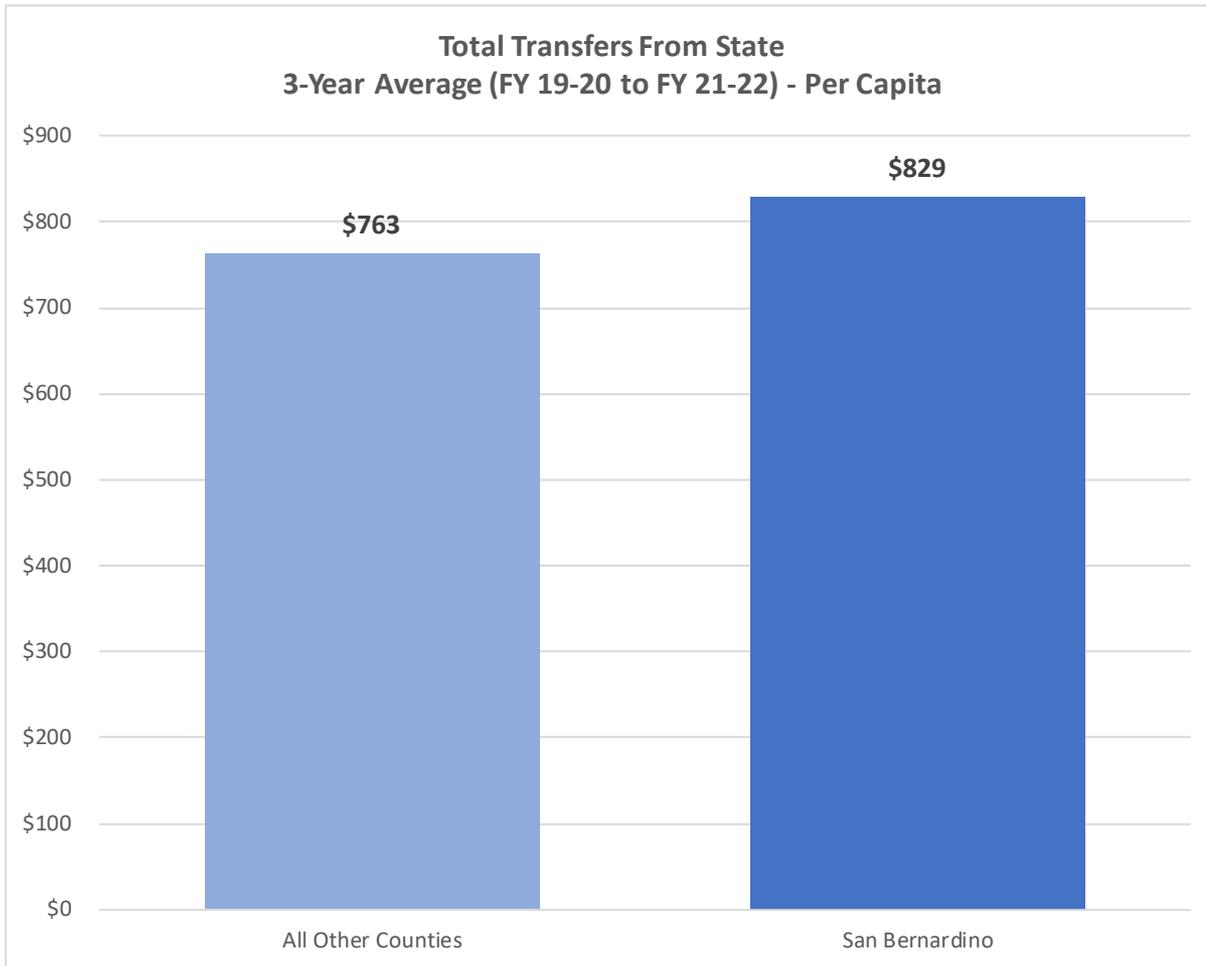
# Executive Summary

- The County has approximately 2% of the state's homeless population but received just 1.1% of funding from the state Homeless Housing, Assistance and Prevention program.
- The County ranks 49<sup>th</sup> out of 58 counties in terms of the number of affordable housing units that received federal tax credits over the past 20 years.
- Additional information is provided for certain revenues received by schools, community colleges, water districts, and transportation agencies in the County.
- County drinking water systems that were classified as “at risk” received \$401 per water system user, compared to a statewide average of \$485 per user.

# Executive Summary

- School districts in the County have received slightly more capital outlay funding over the past 20 years, relative to other school districts across the state. Although, funding was higher in earlier years than more recently.
- The County has about 4% of the state's community college students but received only 3.1% of capital outlay funding for community colleges over the past decade.
- Overall, state transfers to the County have generally been at or above the average level statewide.
- There are certain areas, most importantly with respect to homelessness and affordable housing, where the County has received substantially less than other counties.

# Total State Transfers to the County Have Exceeded the Statewide Average



County received \$829 in state funding per capita over the past three years compared with an average of \$763 for other counties\* statewide, a difference of 9%.

These amounts include funding from all state sources, including Realignment, Prop 172, MHSA, and other state transfers to counties.

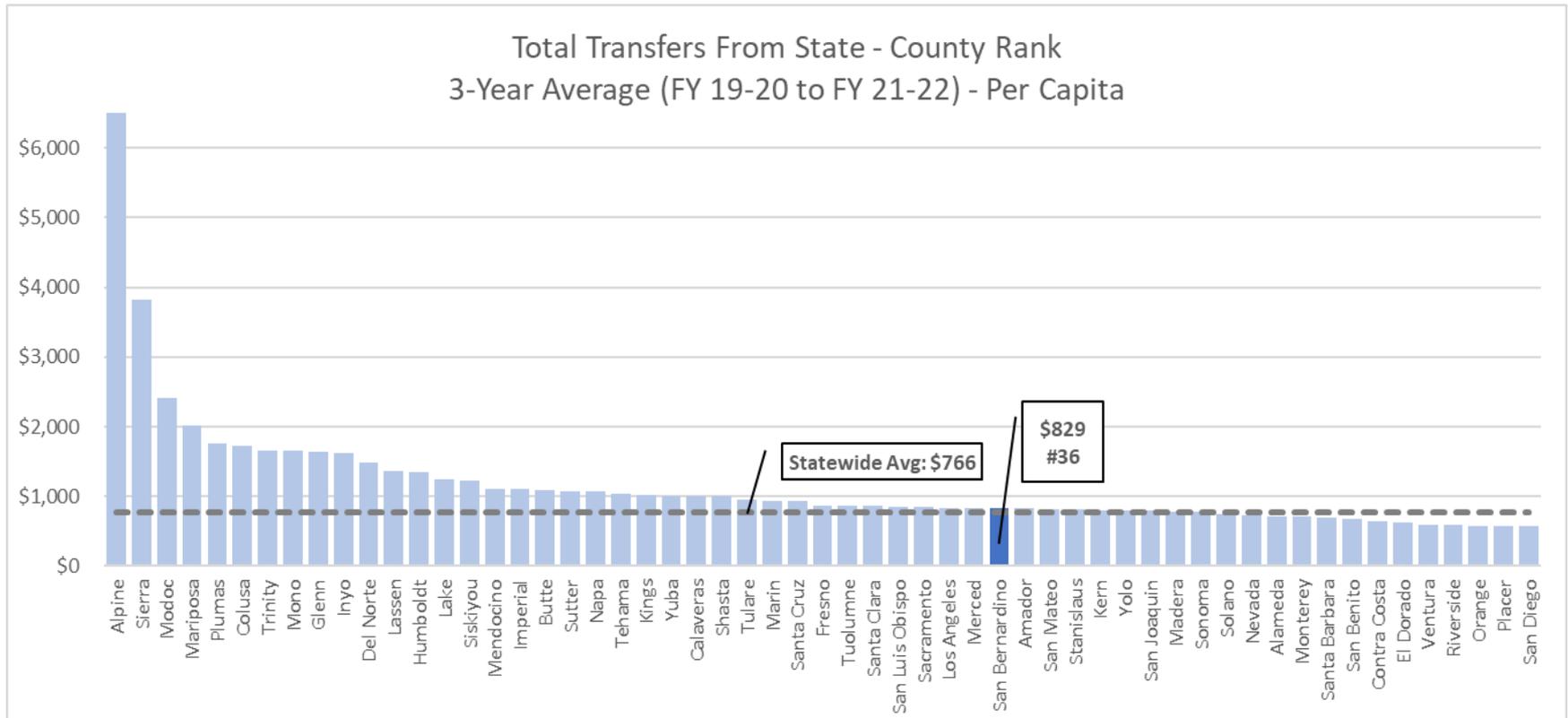
Note: Total includes only ongoing funding (classified as general, special, permanent, in State Controller's Office financial transactions survey data) and excludes funding for capital projects and federal funds.

\* The "All Other Counties" average represents a population-weighted average across all 57 counties in California outside San Bernardino.

Source: "Counties Financial Data," State Controller's Office (SCO) available at: <https://counties.bythenumbers.sco.ca.gov/#!/year/default>

# County Ranks #36 in State Transfers per Person

San Bernardino County received about \$60 more per capita annually in total state transfers than the average county statewide, ranking 36<sup>th</sup> out of California's 58 counties in terms of transfers per capita.\*



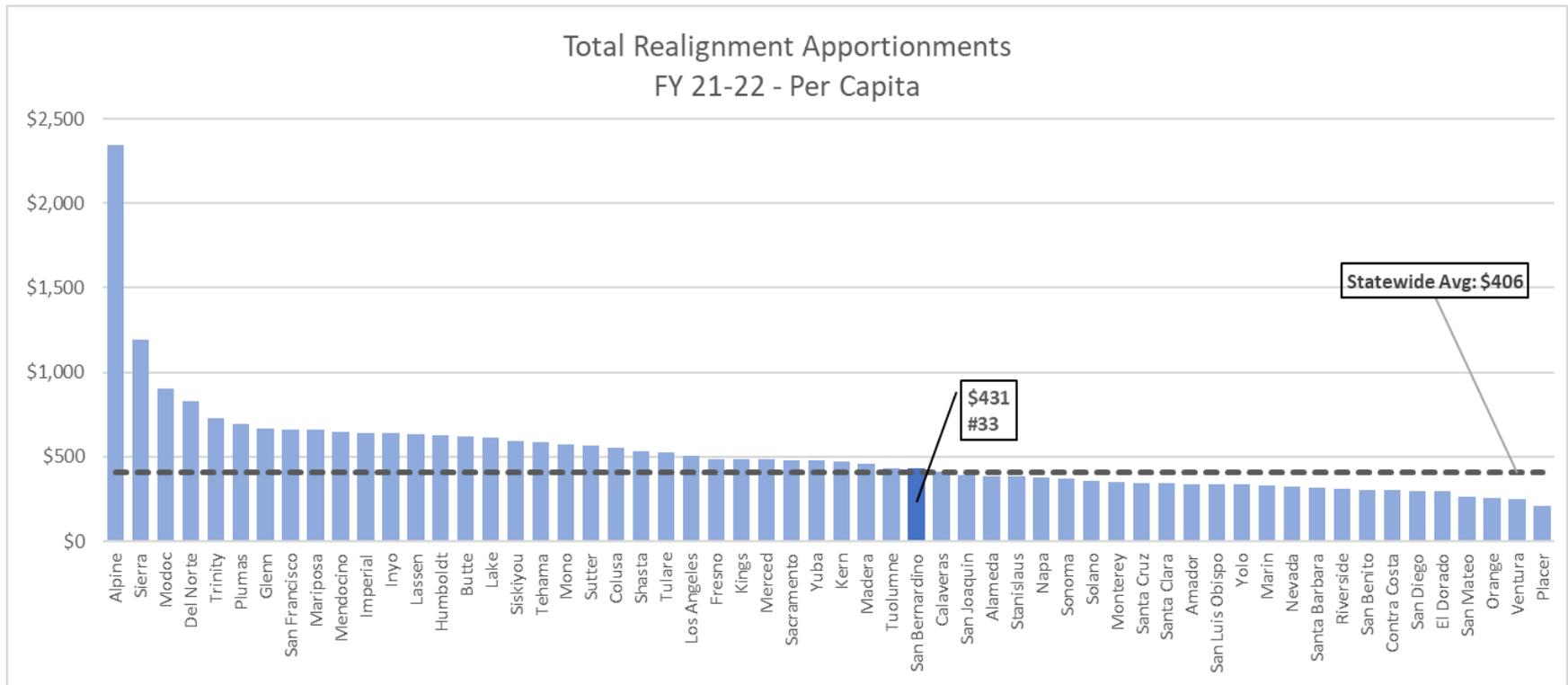
Note: Total includes only ongoing funding (classified as general, special, permanent, in State Controller's Office survey data) and excludes funding for capital projects.

\* Because the statewide average shown here is population-weighted across all counties, higher levels of per capita funding in smaller counties skew the distribution, such that more than half of all counties (including San Bernardino) receive funding above the statewide average; many larger counties including San Mateo, Alameda, Contra Costa, Riverside, Orange and San Diego receive less funding than average.

Source: "Counties Financial Data," State Controller's Office (SCO) available at: <https://counties.bythenumbers.sco.ca.gov/#/year/default>

# County Received More Total Realignment Funding Than the Average County

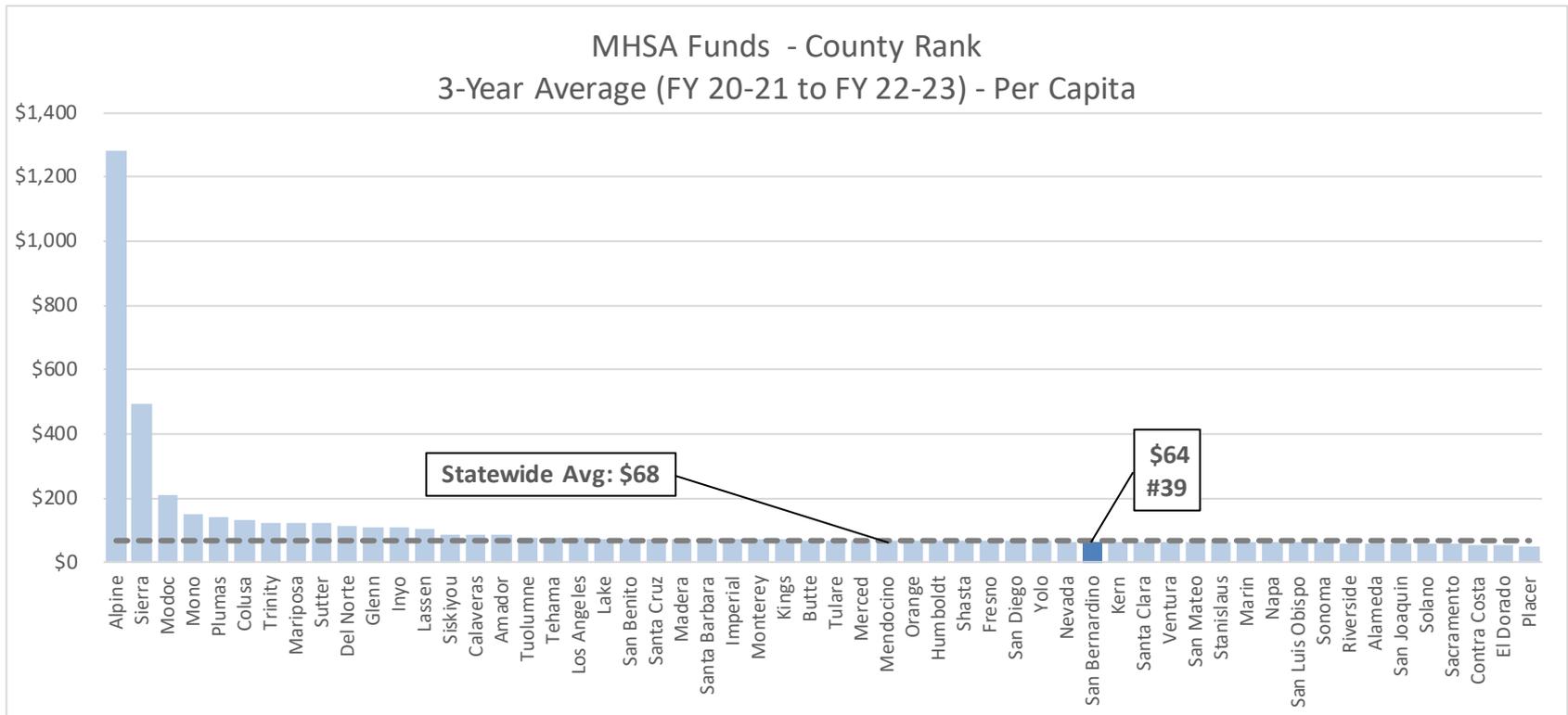
San Bernardino County received more total Realignment funding (\$431 per person) than the statewide average in FY 21-22 (\$406). The County ranked 33rd out of California's 58 counties in total realignment funding.



Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Ranks #39 in Mental Health Services Act Funding per Person

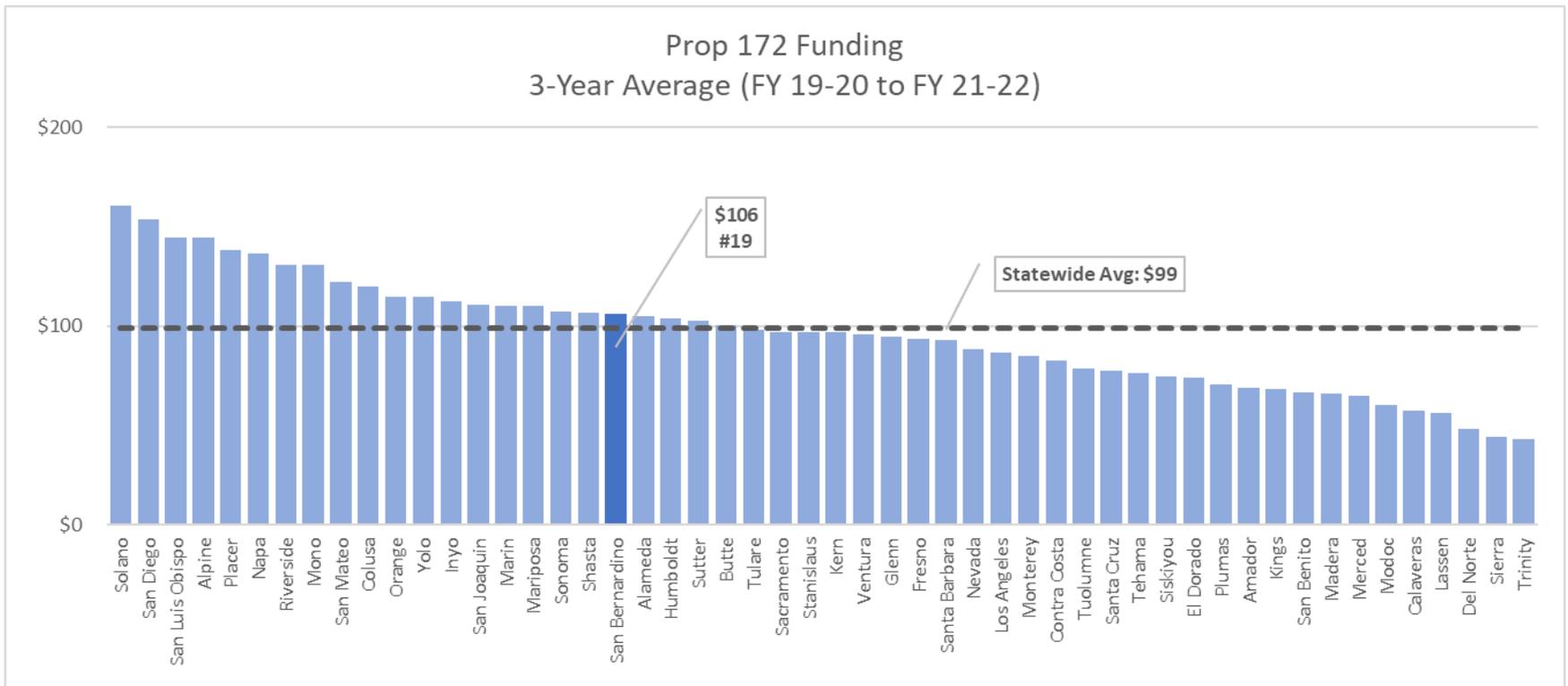
San Bernardino County received \$64 per person in MHSa funding per person, similar to the statewide average of \$68. This funding source is generated from 1% tax on incomes over \$1 million.



Source: State Controller's Office apportionments data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Ranks #19 in Proposition 172 Funding per Person

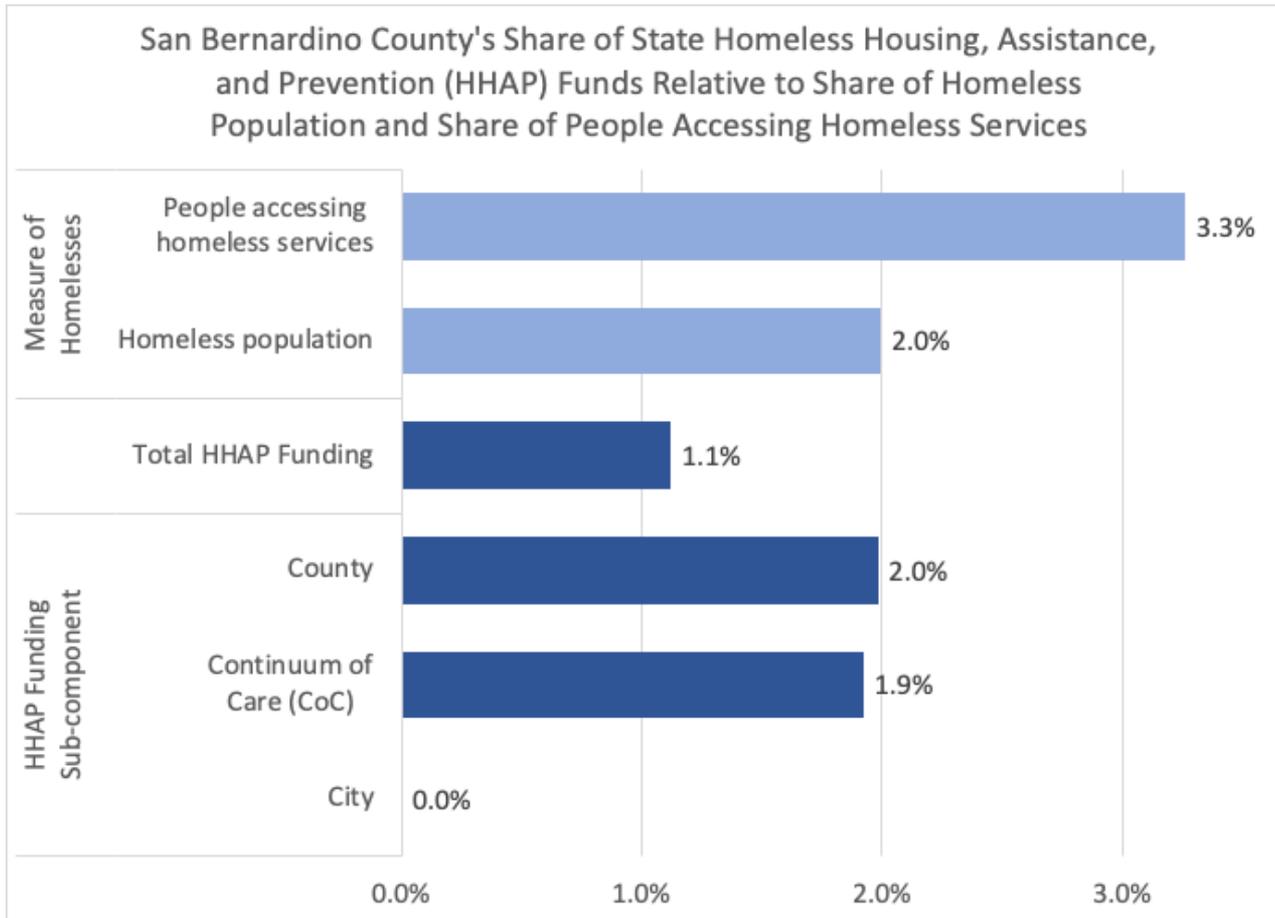
San Bernardino County ranks 19<sup>th</sup> out of California's 58 counties in terms of Prop 172 funding over the last three fiscal years for which data are available. This funding source is dedicated to law enforcement activities and is generated from a ½ cent sales tax in each county with funds allocated to the County and each city in the County based on prior losses in property tax revenue due to funding shifts to schools .



Note: Lake, Santa Clara, Mendocino, Yuba, and Imperial County did not report any Prop 172 funds over this period to the State Controller.

Source: "Counties Financial Data," State Controller's Office (SCO) available at: <https://counties.bythenumbers.sco.ca.gov/#!/year/default>

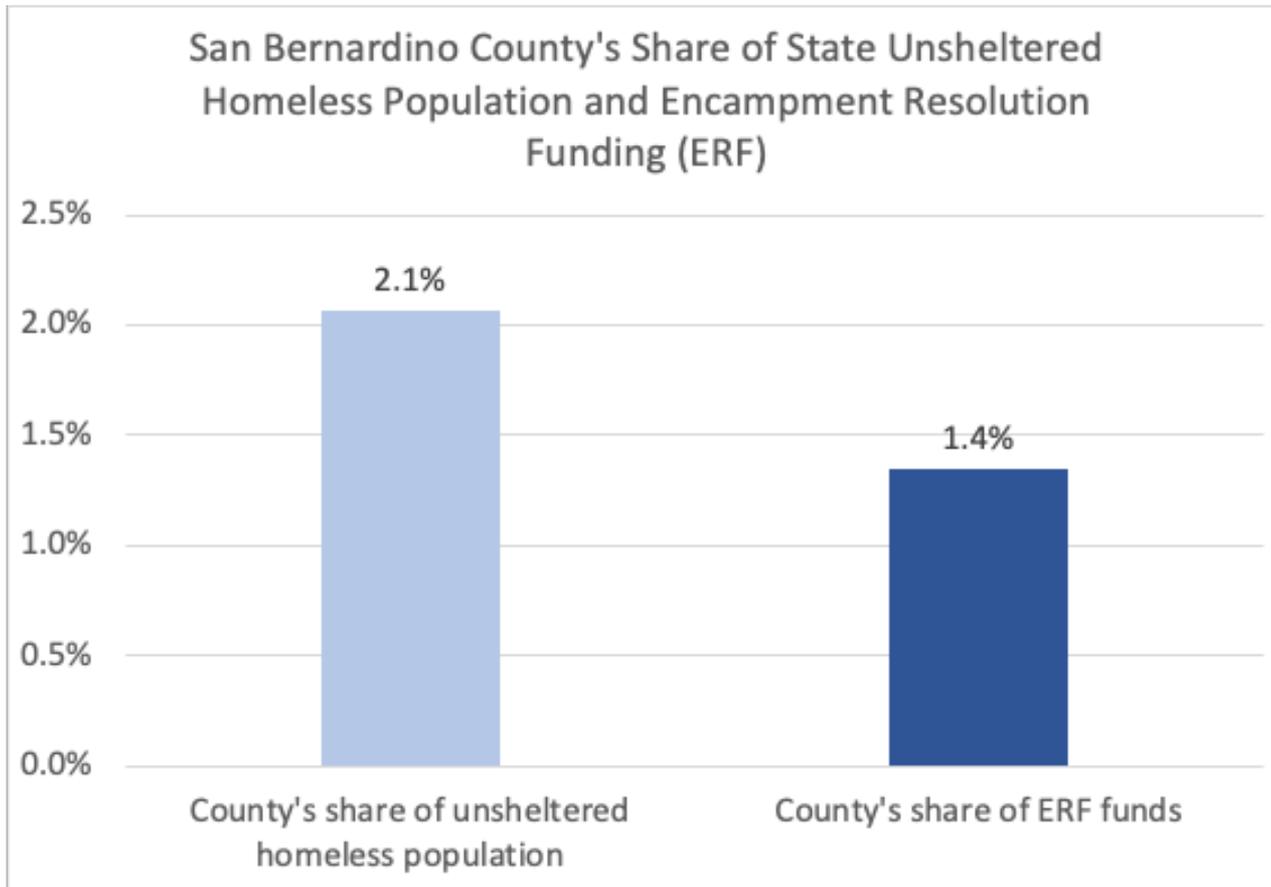
# County's Share of HHAP Funds is Lower than its Share of Homeless People



- The County received less in HHAP funds (1.1% of the total) than its share of homeless people (2.0%).
- HHAP funds are distributed based on each county's Point-in-Time Count (PITC) of Homeless People.
- 30% of funds are reserved for Continuums of Care (CoC), 28% for counties, and 42% for cities with a population of at least 300,000.
- Because the County has no cities with more than 300,000 population, it did not receive any of the HHAP funds reserved for cities.
- Over the five HHAP funding rounds, a total of \$3.27 billion has been awarded, of which San Bernardino received \$36.62 million (1.1%).

Sources: Point-in-time homeless counts: <https://www.hudexchange.info/resource/3031/pit-and-hic-data-since-2007/>  
 People accessing homelessness services: <https://data.ca.gov/dataset/homelessness-demographics>  
 HHAP funding: [https://bcsh.ca.gov/calich/hhap\\_program.html](https://bcsh.ca.gov/calich/hhap_program.html)

# County's Share of Encampment Resolution Funds (ERF) is Lower than its Share of Unsheltered Homeless People

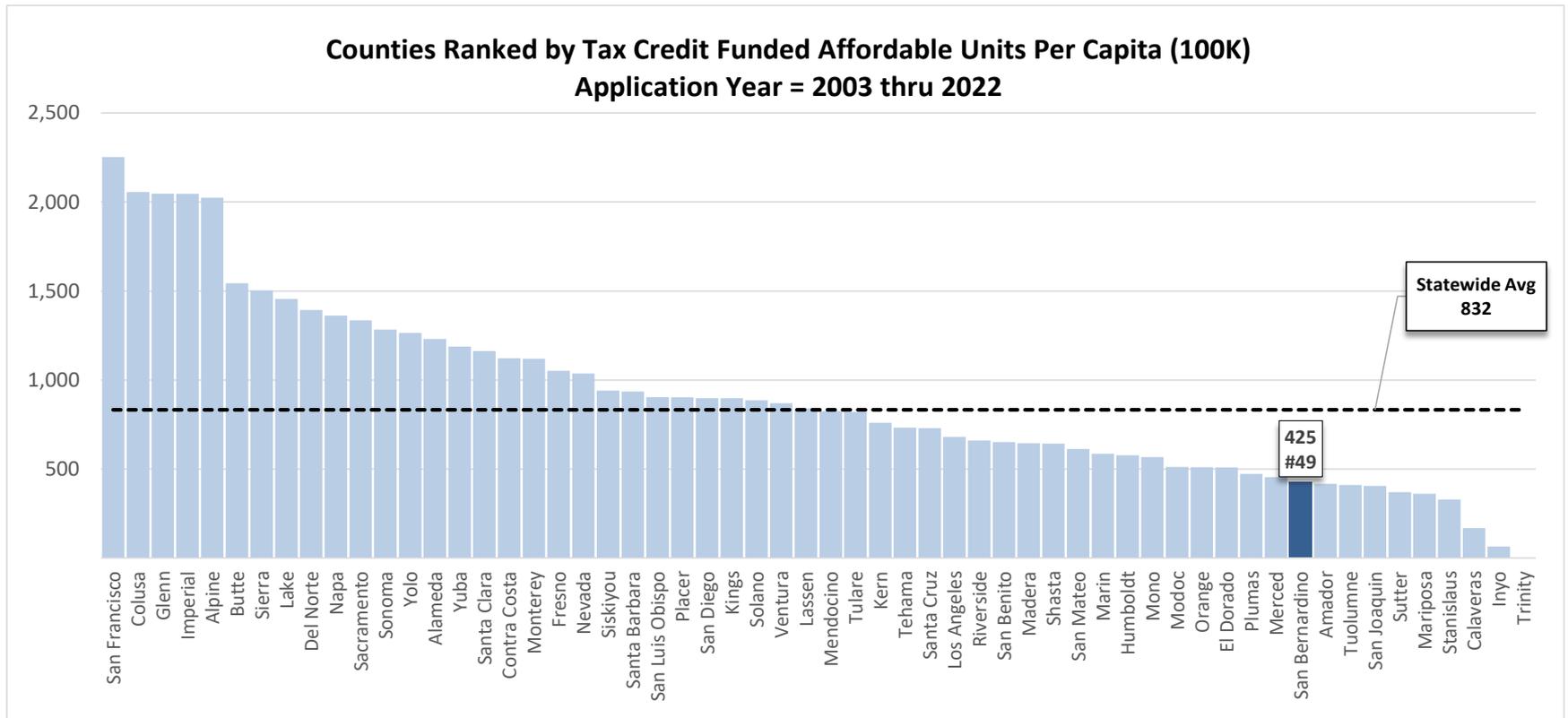


- The County received \$6.05 million out of \$441.3 million distributed (1.4%). The County's share of the state's unsheltered homeless population was 2.1%.
- ERF funds were awarded in four rounds from February 2022 through September 2023.

Sources: Point-in-time homeless counts (data for 2022): <https://www.hudexchange.info/resource/3031/pit-and-hic-data-since-2007/>  
Encampment resolution funding: [https://bcsh.ca.gov/calich/erf\\_program.html](https://bcsh.ca.gov/calich/erf_program.html)  
Applications for the next round of funding are due by January 31, 2024. A total of \$298 million is available statewide. (See [https://bcsh.ca.gov/calich/erf\\_program.html](https://bcsh.ca.gov/calich/erf_program.html) for application details.)

# The County Lags in the Number of Affordable Housing Units Funded by Federal Tax Credits

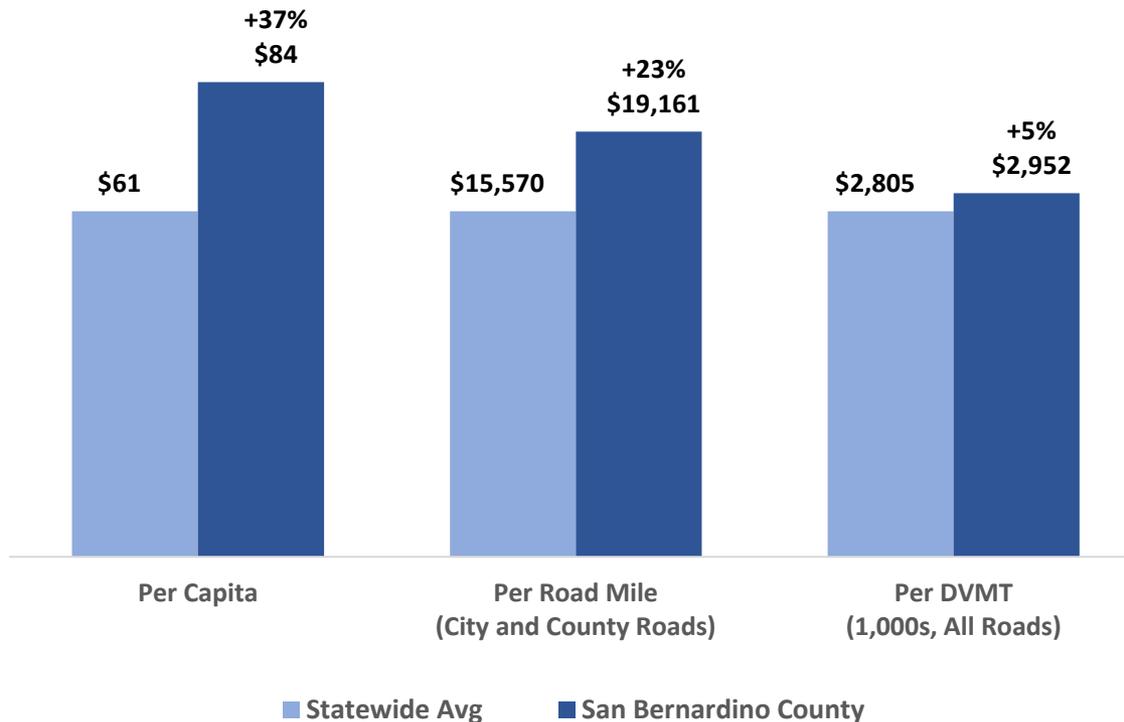
The County ranks 49<sup>th</sup> out of California's 58 counties in terms of the number of affordable housing units from projects awarded federal tax credits by the California Tax Credit Allocation Committee over the past 20 years.



Source: California Tax Credit Allocation Committee data (<https://www.treasurer.ca.gov/ctcac/projects.asp>).  
County population data from US Census.

# The County's 2012-2021 Funding for Roads and Highways Exceeded the Statewide Average

**Intergovernmental Transfers from State to Counties, Cities and Special Districts  
Annual Avg Transfers for Roads and Highways (2012 - 2021)**



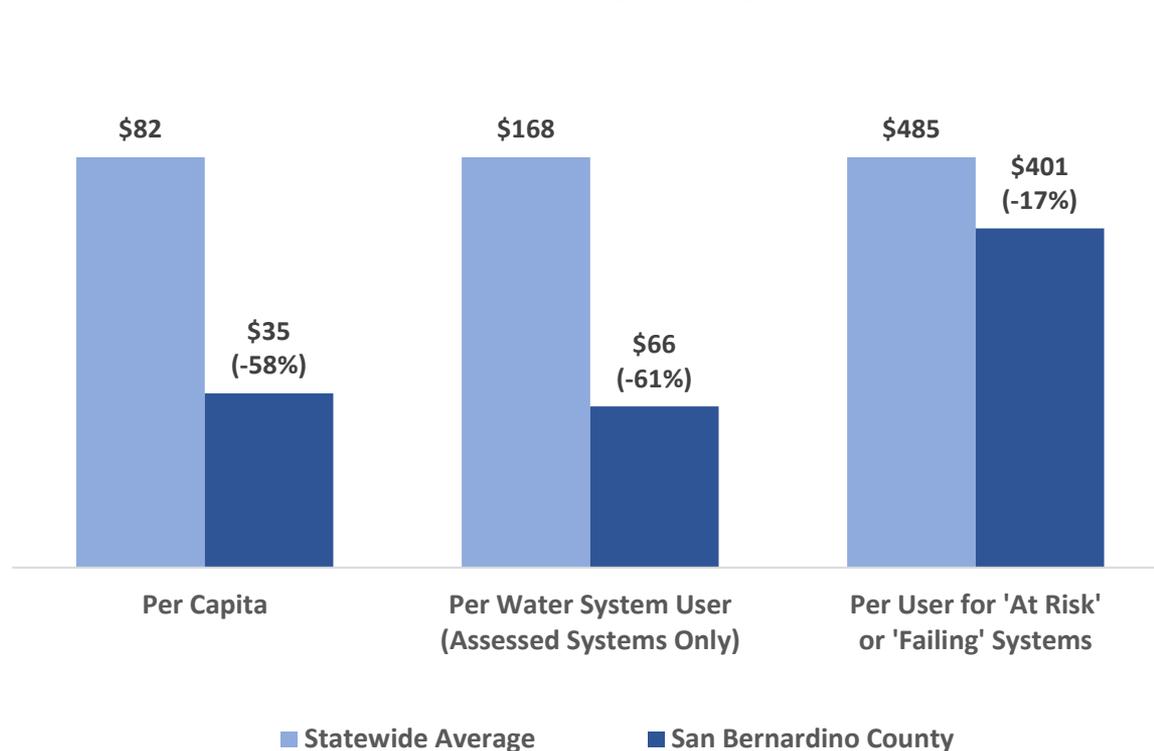
State transfers to the County, municipalities and special districts in San Bernardino County over the past 10 years have exceeded the statewide average by various metrics

- State transfers per capita to the County were 37% higher than the statewide average
- State transfers per road mile were 23% higher
- State transfers per Daily Vehicle Mile Traveled (DVMT) were 5% higher

Source: Blue Sky Consulting Group analysis of US Census' Annual Survey of State and Local Government Finances. Road miles and Daily Vehicle Miles Traveled data from Caltrans' California Public Road Data (2021). Dollar values converted to 2021 dollars using Consumer Price Index (CPI).

# SAFER Funding for Water Systems Since 2017 Has Been Below the Statewide Average

SAFER Water System Spending Since 2017



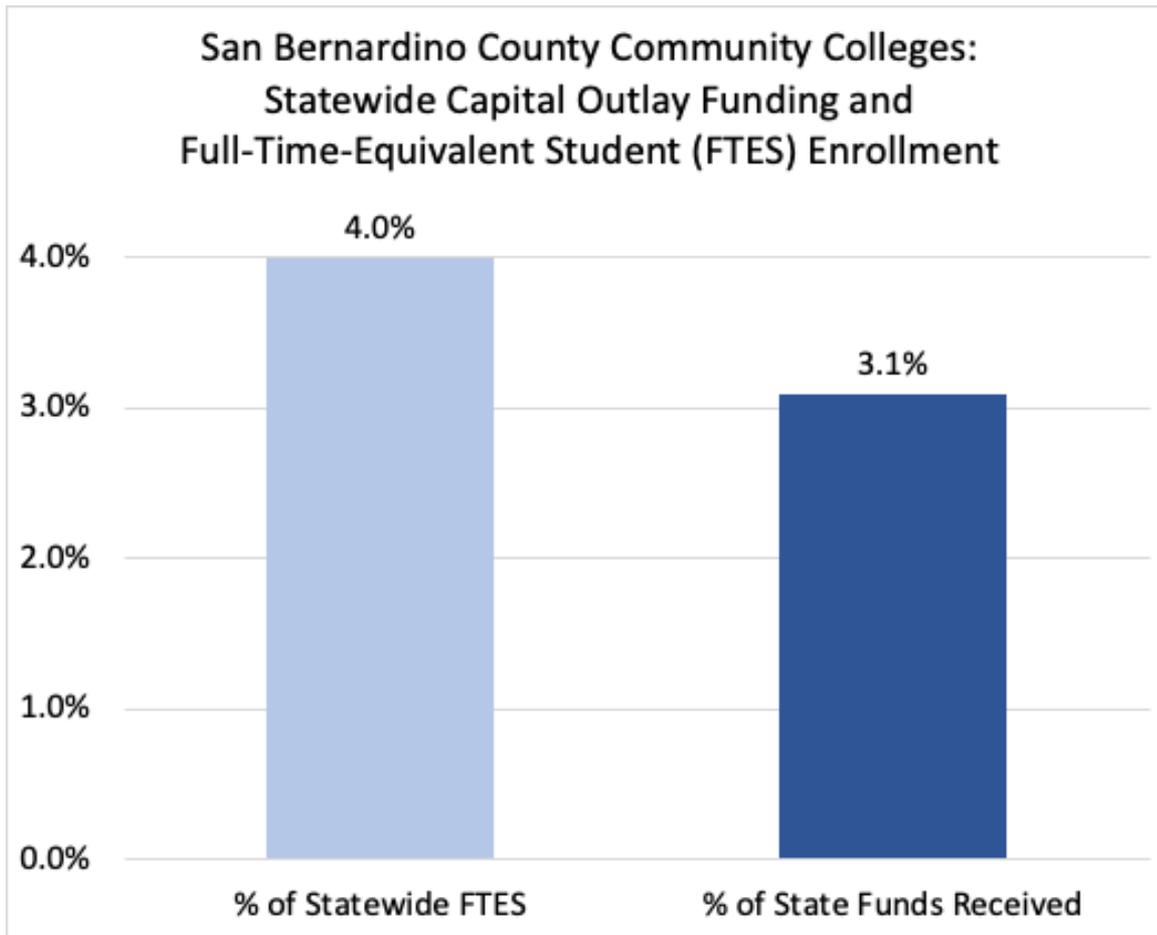
Source: Blue Sky Consulting Group analysis of CA State Water Resources Control Board SAFER Dashboard. Percentage displayed represents San Bernardino County percent difference from statewide average.

The Safe and Affordable Funding for Equity and Resilience Program (SAFER) assesses water systems that serve small, disadvantaged communities (<10,000 people, median household income < 80 percent of the statewide median) and provides funding to address safety and reliability issues.

When normalized by total population or assessed water system users, the County's funding is about 60% below the statewide average.

When normalized by users serviced by assessed systems designated as "At Risk" or "Failing", the County's funding is 17% below the statewide average.

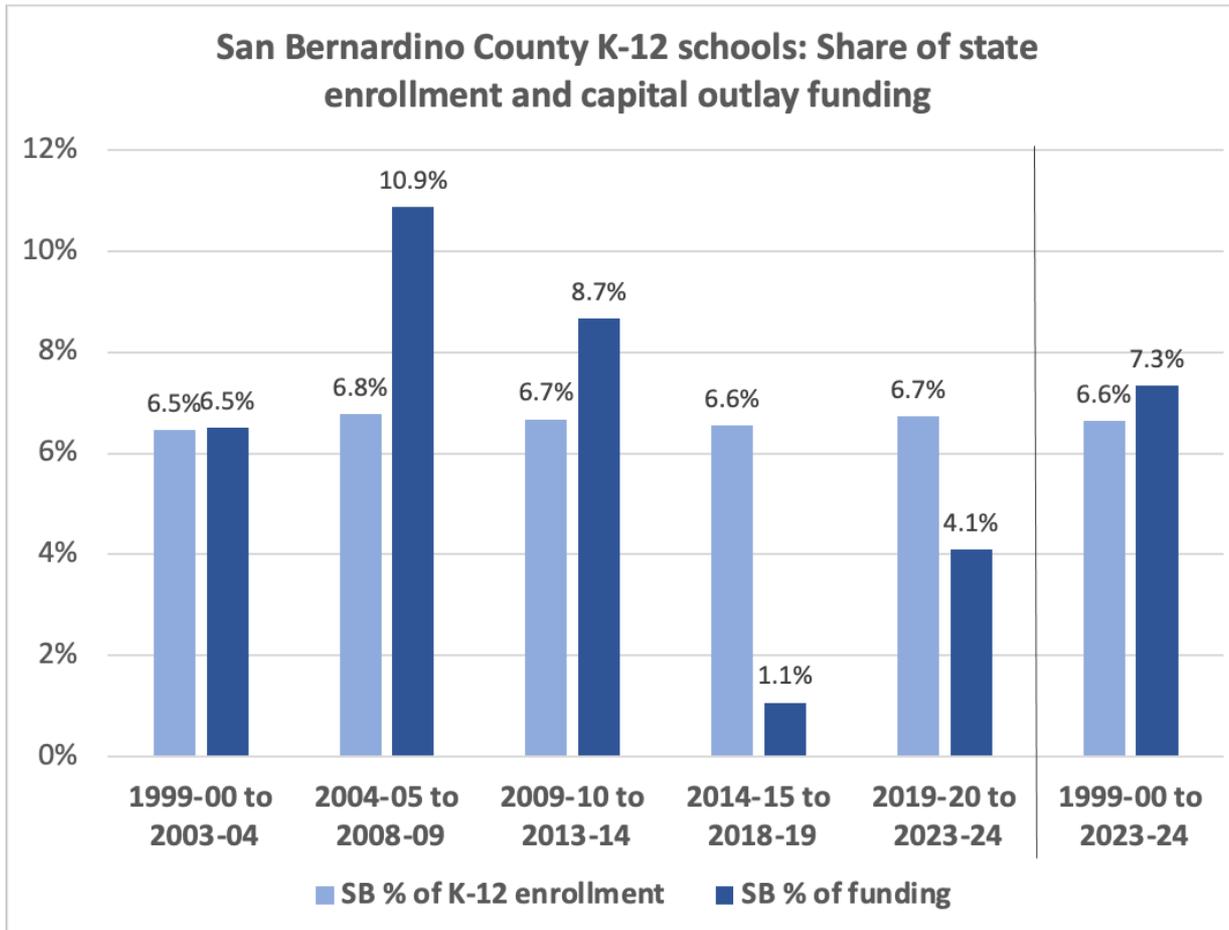
# The County's Share of Capital Funding for Community Colleges is Below its Share of Full-Time Equivalent Students (FTES)



Community Colleges in San Bernardino County received \$63.5 million in state capital outlay funding from 2014/15 through 2023/24, or about 3.1% of statewide capital outlay expenditures

Over the same period, the County accounted for about 4.0% of statewide full-time-equivalent students (FTES)

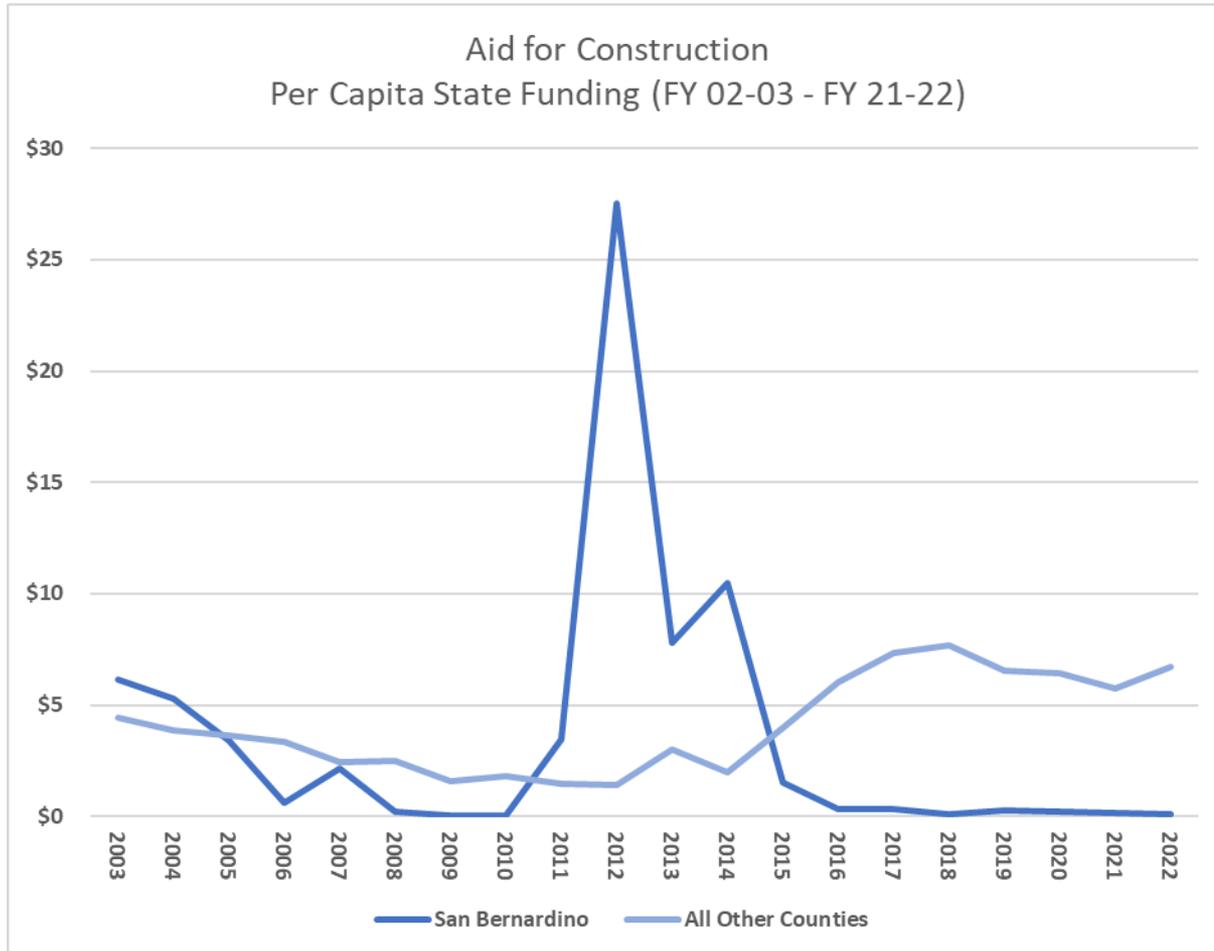
# The County's Long-term Share of Funding for K-12 Facilities is Similar to its Share of Full-Time Equivalent Students (FTES)



From 1999-00 through 2023-24, San Bernardino County local education agencies received \$3.06 billion in state school facilities funding, or 7.3% of the \$42.65 billion in total state funding. During this period, San Bernardino County averaged about 6.6% of statewide K-12 enrollment (range: 6.2% to 6.8%).

Data Sources: K-12 enrollment - <https://dof.ca.gov/wp-content/uploads/sites/352/2023/10/2023SeriesW.xlsx>; Funding – Office of Public School Construction, <https://www.dgsapps.dgs.ca.gov/OPSC/Dashboard/>.

# State Aid for Construction Funding Varies Significantly From Year to Year



In recent fiscal years, the County has received very little revenue in the “state aid for construction” category.

Historically, however, the state’s capital projects funding has varied significantly. From FY 10-11 to FY 13-14, state aid to the County significantly exceeded the statewide average.

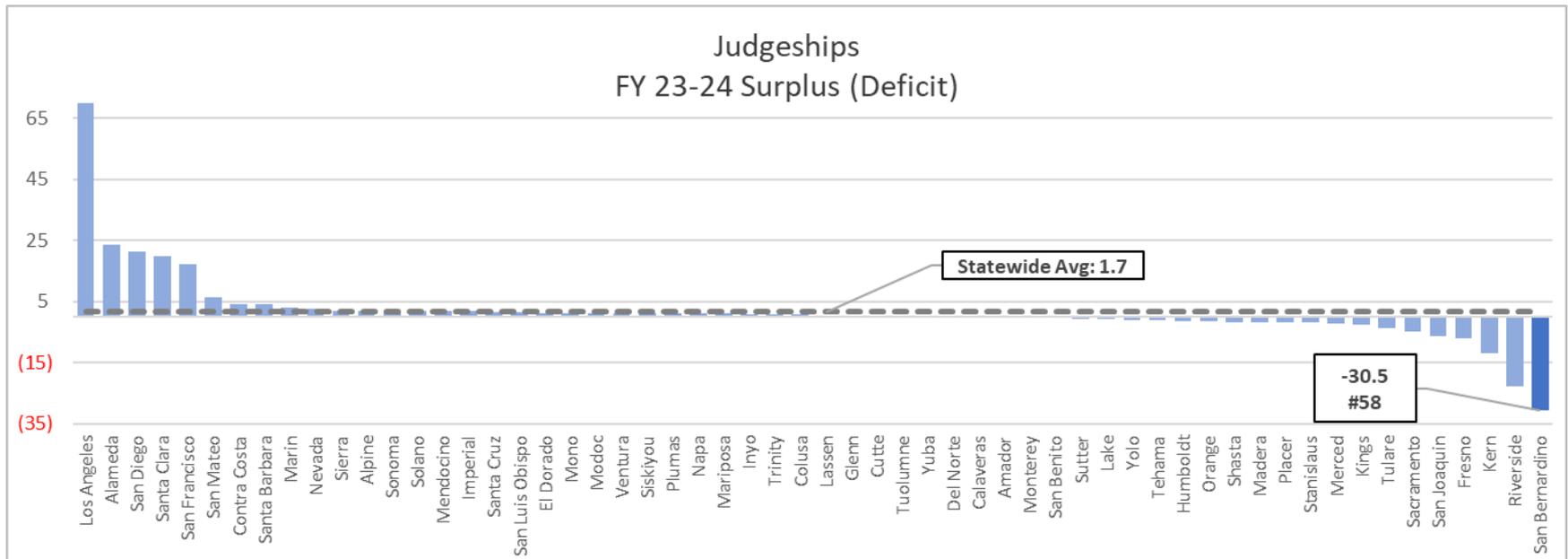
Over the entire 20-year period, the County has received an average of \$3.46 per capita annually, compared to \$4.15 across all other counties.

Source: “Counties Financial Data,” State Controller’s Office (SCO) available at: <https://counties.bythenumbers.sco.ca.gov/#/year/default>

# County Has Greater Unmet Need for Judgeships Than Any Other County Statewide

The Judicial Council of California’s assessment of judicial workloads showed that, as FY 2023-24, the County required funding for more new judgeships (30) than any other County statewide. The County’s unmet need accounted for over 30% of the total unmet across California’s 58 counties (98 judgeships).

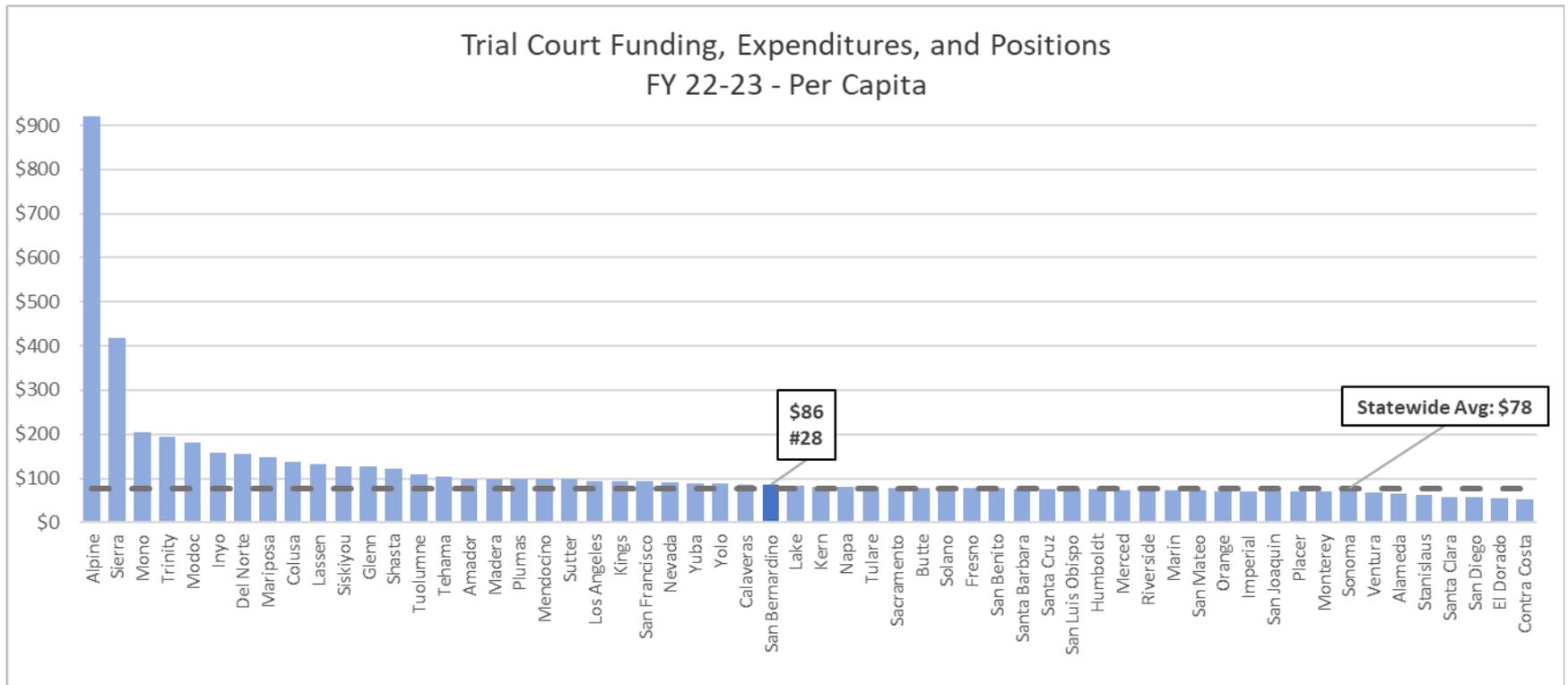
SB 75 (October 2023), which authorized funding for 26 new judgeships statewide, may reduce the County’s unmet need.



Sources: The Need for New Judgeships in the Superior Courts: 2022 Update of the Judicial Needs Assessment. Available at: [https://www.courts.ca.gov/documents/Report-to-the-Legislature\\_2022-Update-of-the-Judicial-Needs-Assessment.pdf](https://www.courts.ca.gov/documents/Report-to-the-Legislature_2022-Update-of-the-Judicial-Needs-Assessment.pdf). Senate Bill No. 75, 2023-2024. Available at: [https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=202320240SB75](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB75)

# County Ranks #28 in Total State Trial Court Funding

The County ranked 28<sup>th</sup> out of California's 58 counties in total state trial court funding in FY 22-23.\*



Note: Includes total funding for the 0150 sub-account ("State Trial Court Funding") portion of the Judicial Branch budget.

Source: 2024-25 Governor's Budget, Dept. of Finance. Data available at: <https://ebudget.ca.gov/2024-25/pdf/GovernorsBudget/0010/0250.pdf>

## Additional Information

- The following pages contain additional details about some of the revenue sources presented earlier in this report

# County's Realignment Apportionments Typically Exceed Statewide Averages

**Realignment Apportionments - San Bernardino vs. All Other Counties  
FY 21-22 - Total Funding & Per Capita**

	Total Funds (mil \$)		Per Capita (\$)	
	San Bernardino	All Other Counties	San Bernardino	All Other Counties
1991 - CALWORKS1	112.9	1,007.6	51.8	27.3
1991 - Caseload	3.4	66.7	1.6	1.8
1991 - Child Poverty & Family Support	82.2	851.3	37.7	23.1
1991 - Family Support	1.0	11.3	0.5	0.3
1991 - Health	57.5	1,541.6	26.4	41.8
1991 - Mental Health	22.1	418.6	10.2	11.4
1991 - Social Services	159.7	2,466.5	73.2	66.9
<b>1991 - Total</b>	<b>438.9</b>	<b>6,363.5</b>	<b>201.3</b>	<b>172.6</b>
2011 - Behavioral Health	95.6	2,040.5	43.8	55.3
2011 - Community Corrections	136.7	1,756.5	62.7	47.6
2011 - District Attorney and Public Defender	5.5	71.2	2.5	1.9
2011 - Juvenile Reentry Grant	0.5	10.5	0.2	0.3
2011 - Mental Health Sales Tax	55.1	1,096.3	25.3	29.7
2011 - Protective Services	158.3	2,809.4	72.6	76.2
2011 - Trial Court Security	33.3	604.0	15.3	16.4
2011 - Youthful Offender Block Grant	14.9	173.7	6.8	4.7
<b>2011 - Total</b>	<b>499.9</b>	<b>8,562.1</b>	<b>229.2</b>	<b>232.2</b>
<b>Total Realignment</b>	<b>938.8</b>	<b>14,925.7</b>	<b>430.5</b>	<b>404.8</b>

Realignment revenues provide a substantial source of funding for county programs, including health, mental health and criminal justice.

The SCO publishes county-level apportionments data for each of the two realignments, 1991 and 2011 across multiple sub-accounts.

On average, across all sub-accounts, the County receives more funding per capita than the average county statewide, though County apportionments for certain sub-accounts fall short of the statewide average.\*

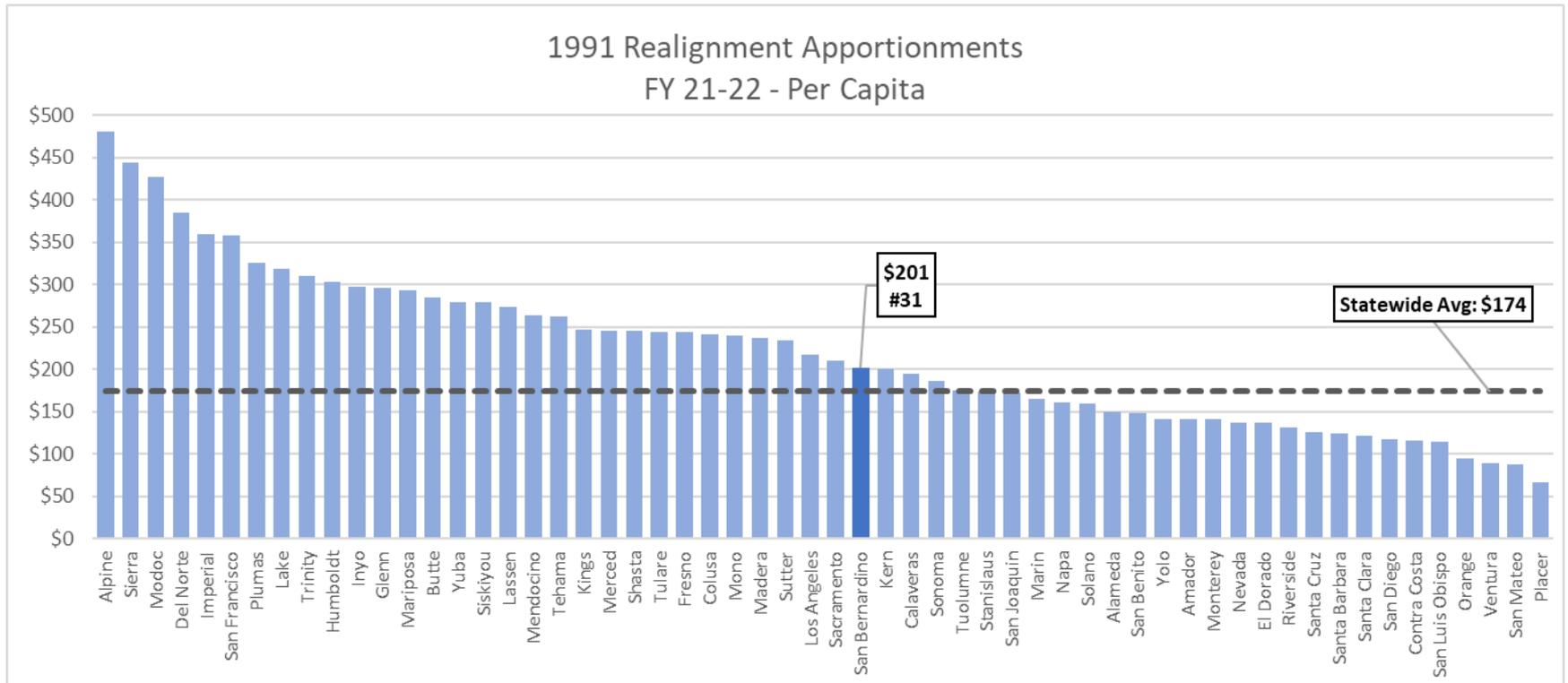
\*The "statewide average" is equal on the population-weighted average across all 58 California counties.

Note: Totals exclude non-county recipients and certain block grant and other programs for which county-by-county apportionments were not available.

Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Received More 1991 Realignment Funding Than the Average County

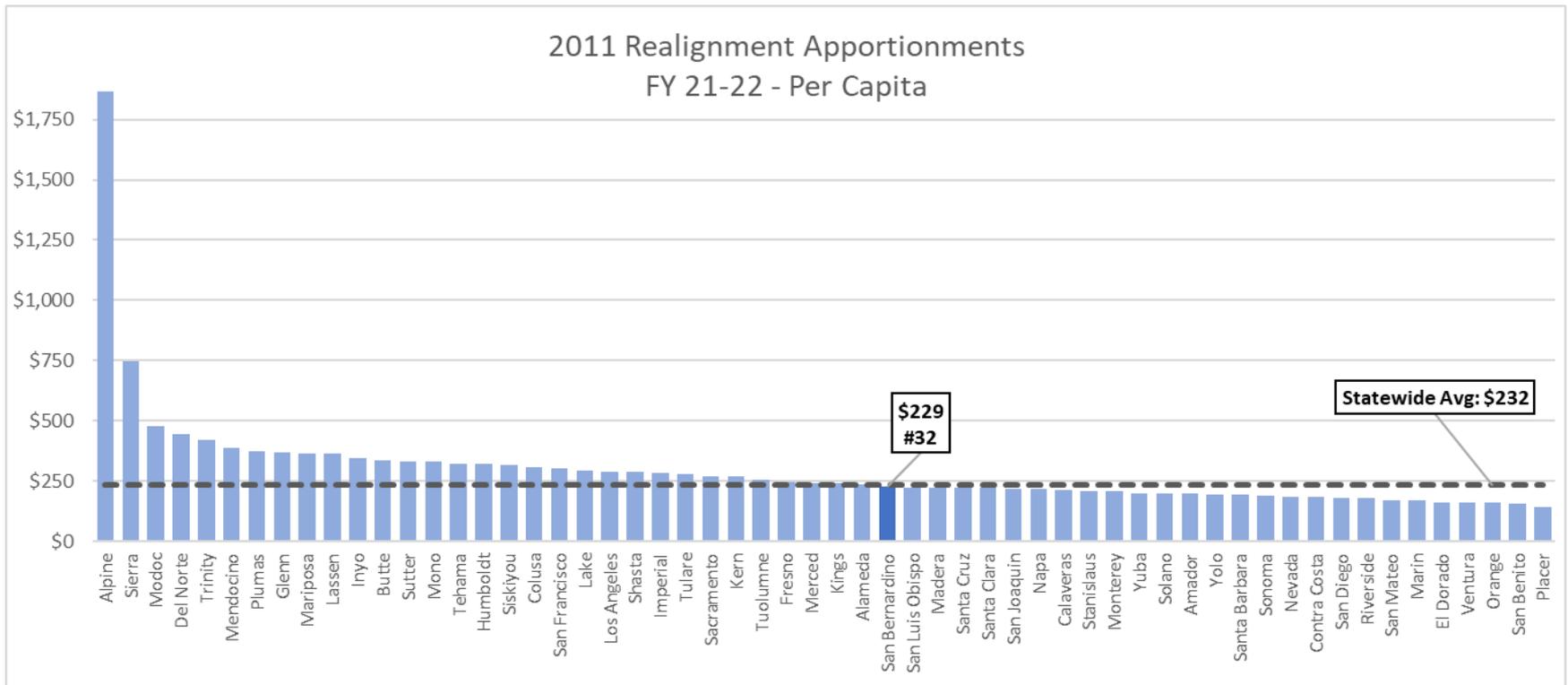
Across all 1991 Realignment revenue sources, the County received more total per capita funding (\$201) than the statewide average (\$174) in FY 21-22. The County ranked 31st out of California's 58 counties in 1991 Realignment apportionments.



Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County 2011 Realignment Funding Similar to Statewide Average

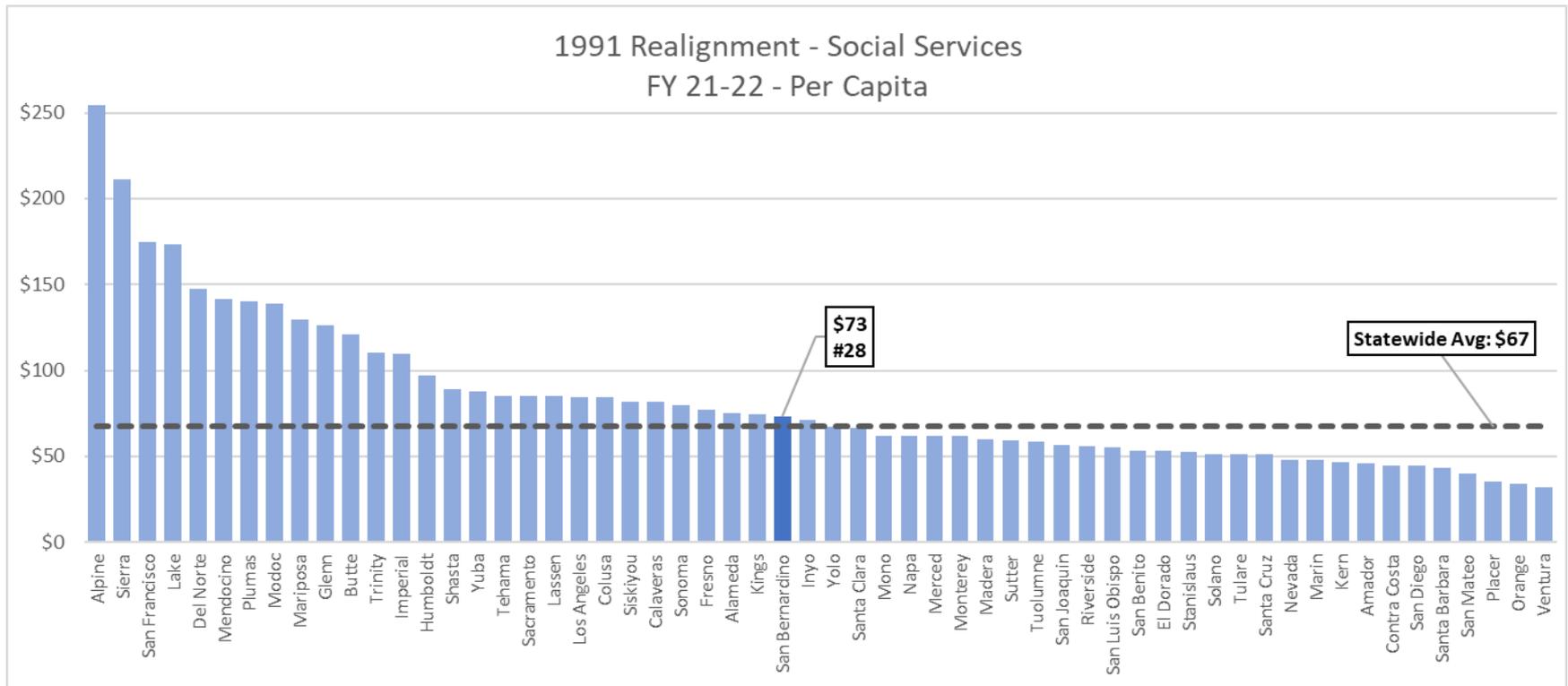
Across all 2011 Realignment revenue sources, the County received slightly less per capita funding (\$229) than the statewide average (\$232) in FY 21-22. The County ranked 32nd out of California's 58 counties in 2011 Realignment apportionments.



Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Received More Social Services Funding Than the Average County

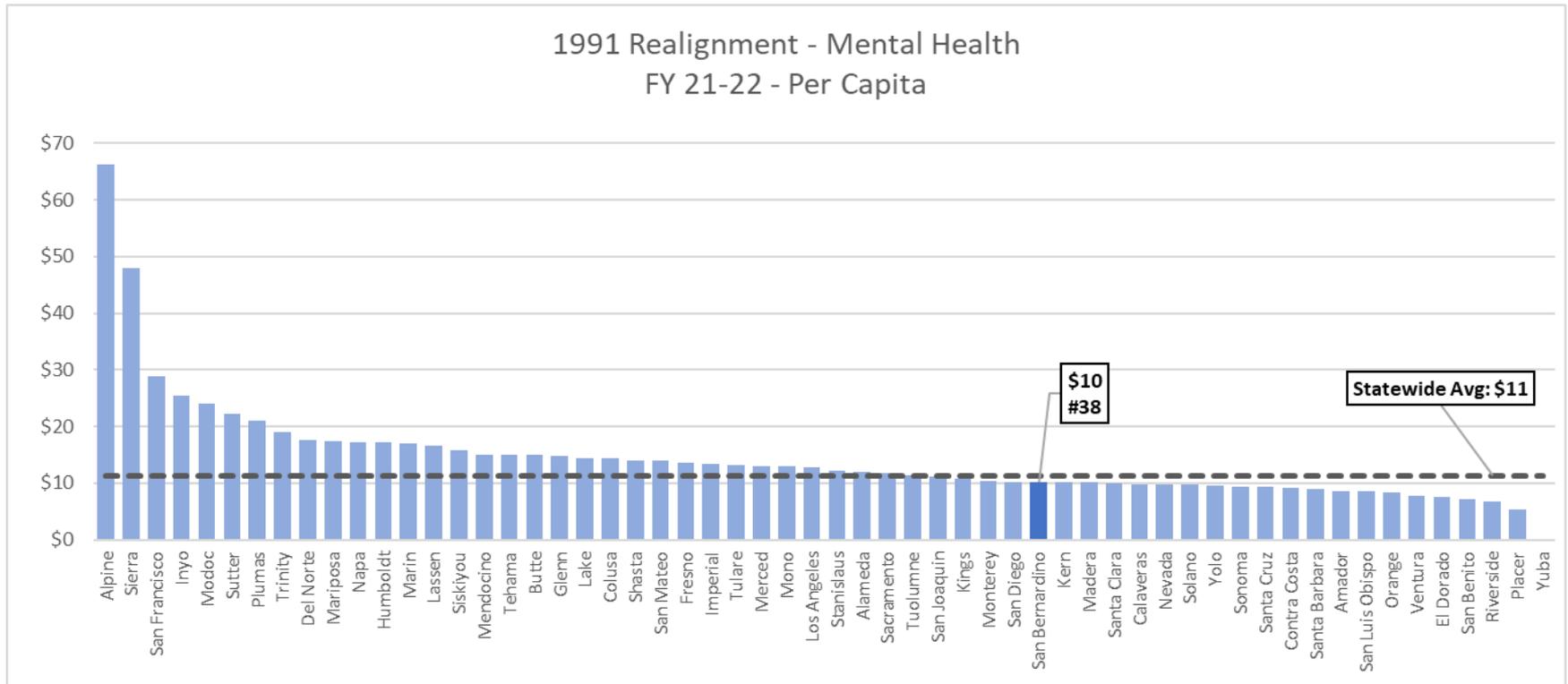
The County received \$6 more per capita in Social Services funding from 1991 Realignment in FY 21-22. The County ranked 28th out of California's 58 counties in Social Services apportionments.



Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Received an Average Level of 1991 Realignment Mental Health Funding

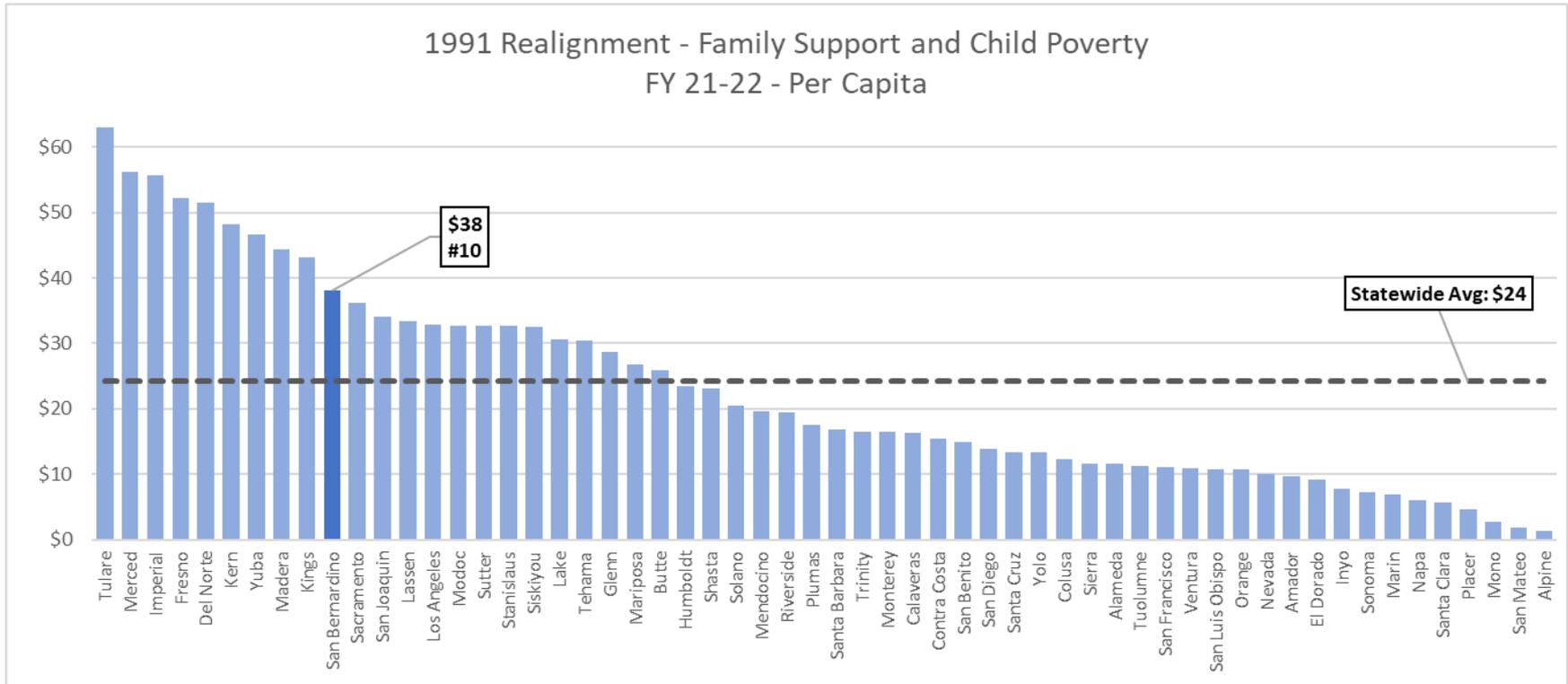
San Bernardino County received just \$1 less per capita in 1991 Realignment-based Mental Health funding in FY 21-22 than the average county statewide. The County ranked 38th out of California's 58 counties.



Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Received More Child Poverty and Family Supplemental Support than Average

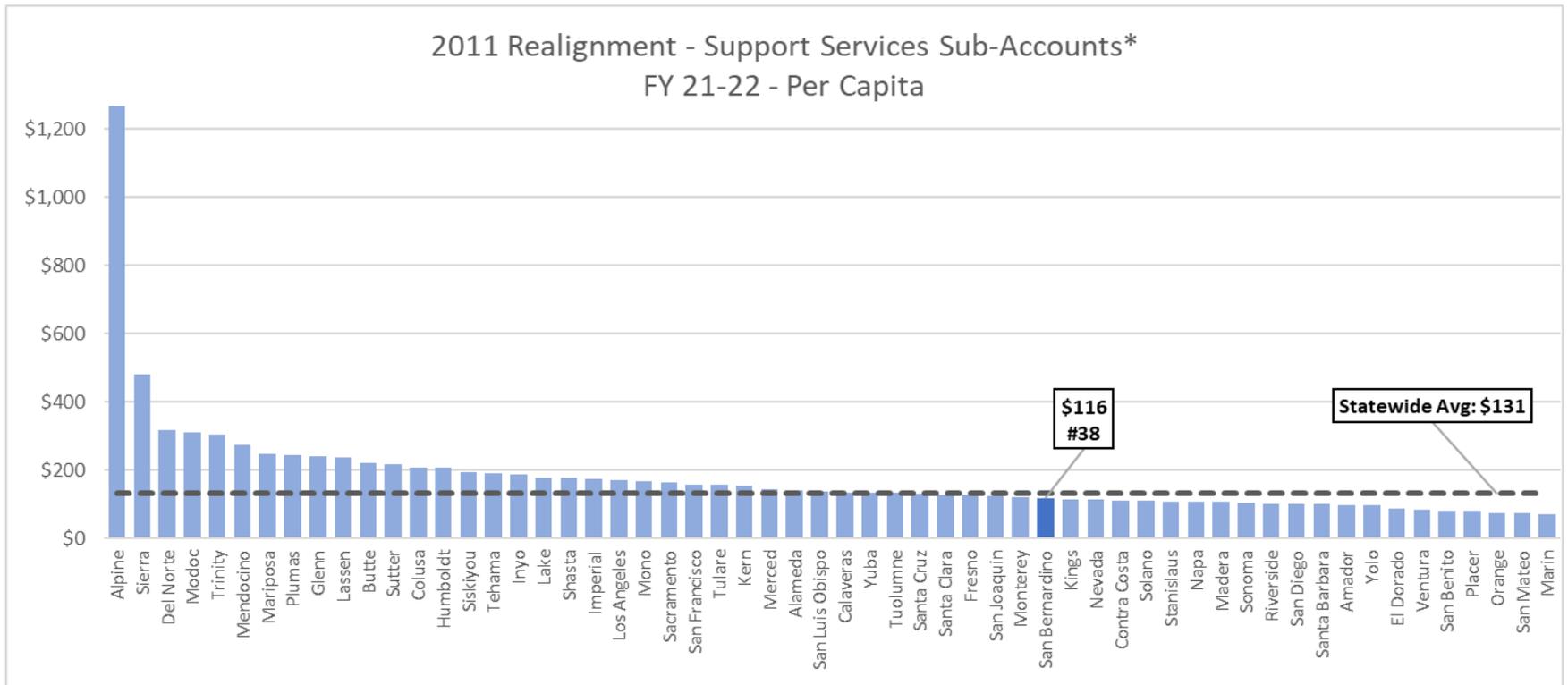
The County received \$14 more per capita across the 1991 Realignment sub-accounts for Child Poverty and Family Supplemental Support in FY 21-22. The County ranked 10th out of California's 58 counties.



Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Received Less Funding For Support Services than the Average County

The average county statewide received \$15 more per capita across the 2011 Realignment's support services sub-accounts\* in FY 21-22. The County ranked 38th out of California's 58 counties.

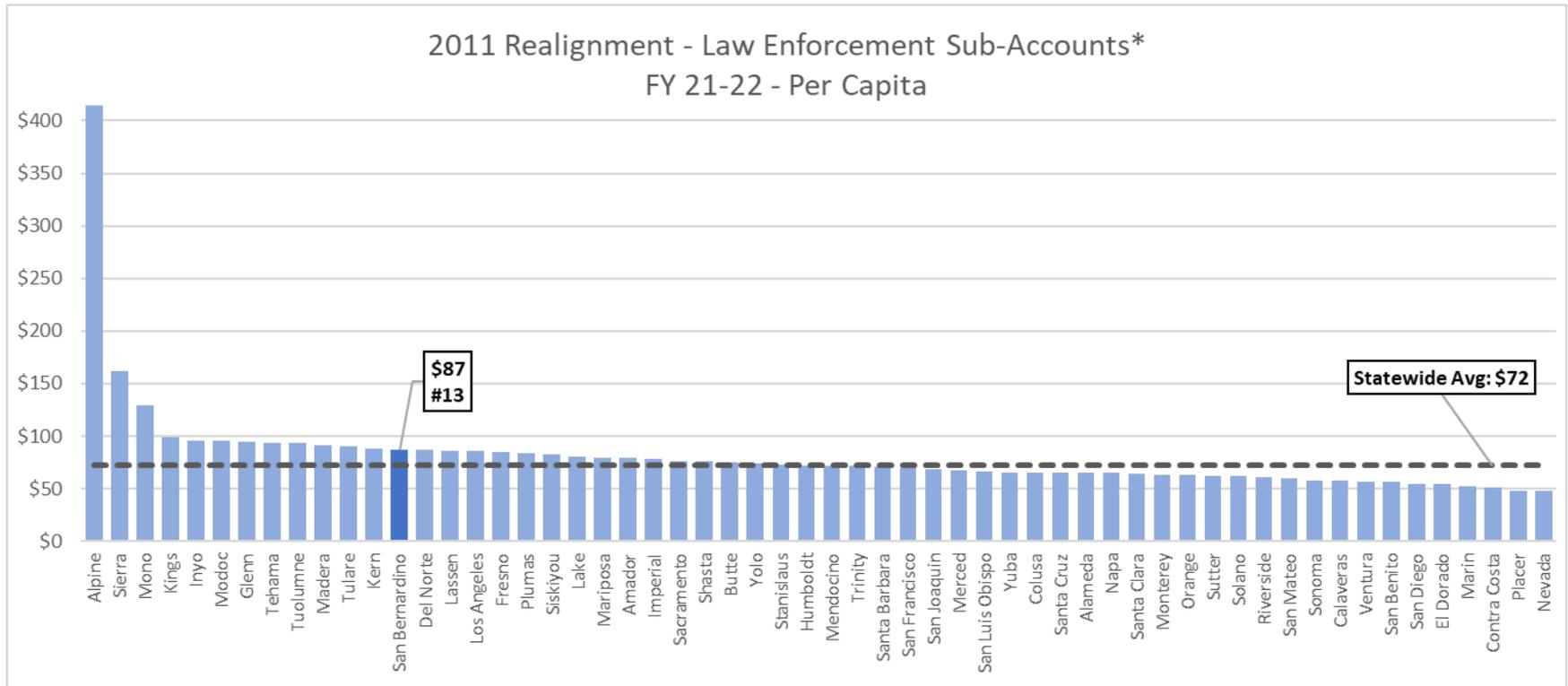


\*Support Services includes Behavioral Health and Protective Services.

Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Received More Law Enforcement Realignment Funding than the Average County

The County received \$15 more per capita than the average county in FY 21-22 across the law enforcement-related sub-accounts\* under 2011 Realignment. The County ranked 13th out of California's 58 counties.

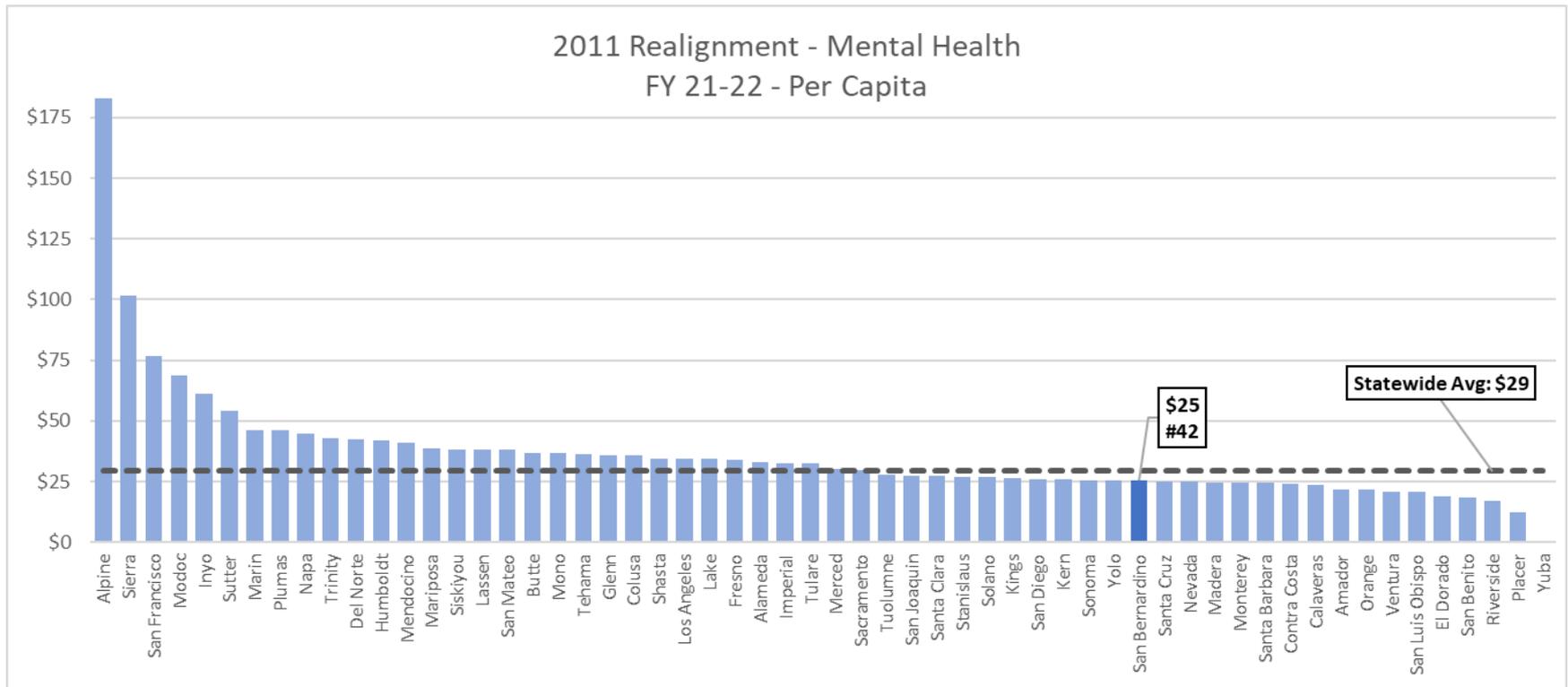


\* The Law Enforcement sub-accounts include Community Corrections, Trial Court Security, District Attorney and Public Defender, the Juvenile Reentry Grant Special Account, and the Youthful Offender Block Grant Special Account. The Community Corrections sub-accounts comprise over two-thirds of total Law Enforcement sub-account funding.

Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Received Less 2011 Realignment Mental Health Funding than Average

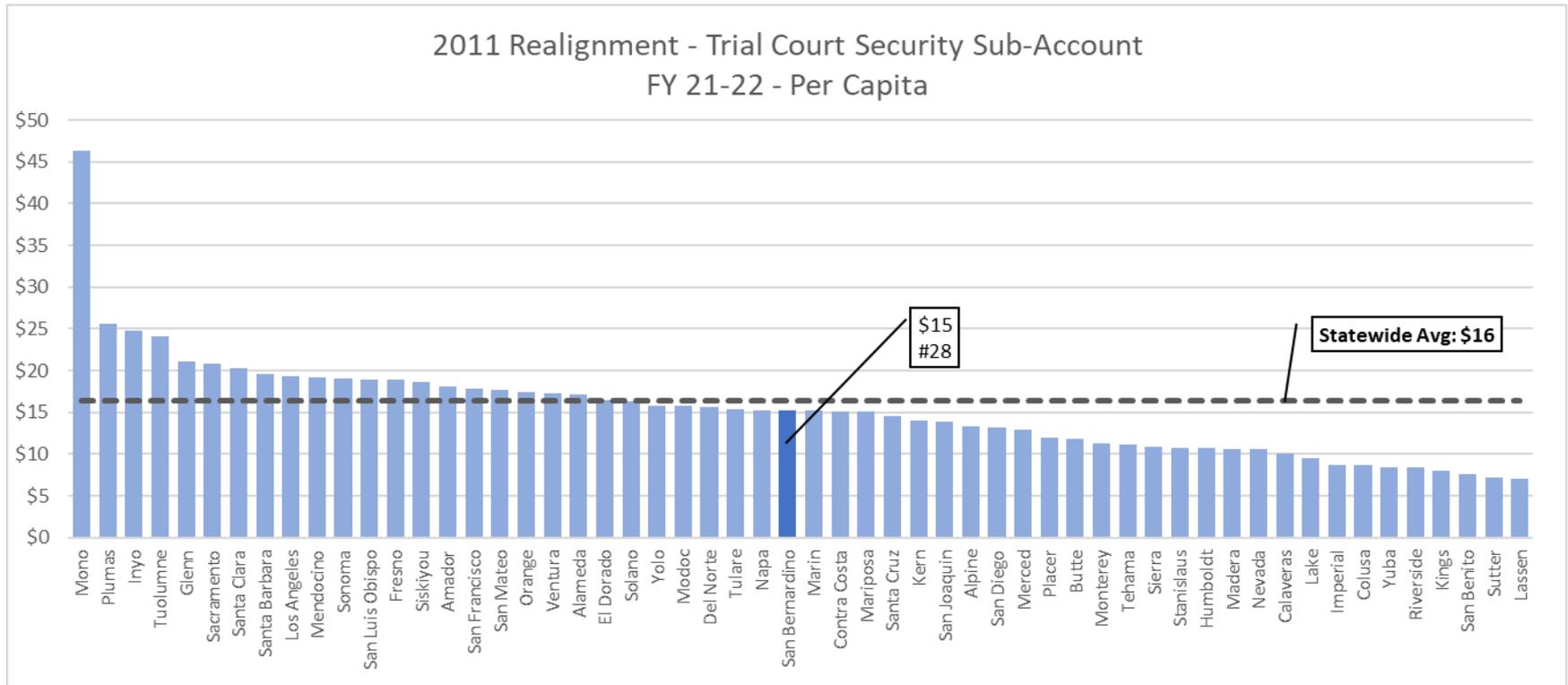
The average county statewide received \$4 more per capita in 2011 Realignment-based Mental Health funding in FY 21-22. The County ranked 42nd out of California's 58 counties.



Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County Ranks #28 in Trial Court Security (2011 Realignment) Funding

The County ranked 28<sup>th</sup> out of California's 58 counties in FY 21-22 Trial Court Security share\* of 2011 realignment funding.



Note: The Trial Court Security sub-account represents part of 2011 Realignment's broader Law Enforcement sub-accounts category.  
Source: State Controller's Office (SCO) Apportionments Data available at: [https://www.sco.ca.gov/ard\\_local\\_apportionments.html](https://www.sco.ca.gov/ard_local_apportionments.html)

# County's Share of HHAP Funds is Lower than its Share of Homeless People Because Only Cities with at Least 300,000 Residents Receive City Component of Funding

### HHAP Funding and Measures of Homelessness

HHAP funding component	Point-in-time homeless count baseline year	San Bernardino's share of			HHAP Funding Amount (millions)		
		HHAP funding	Homeless population	People accessing homeless services	San Bernardino	Rest of California	Total
City	2019	0.0%	1.7%	3.4%	\$0.0	\$704.0	\$704.0
	2022	0.0%	1.9%	3.3%	\$0.0	\$319.2	\$319.2
	2023	0.0%	2.3%	3.1%	\$0.0	\$365.2	\$365.2
County	2019	1.7%	1.7%	3.4%	\$7.8	\$447.3	\$455.0
	2022	2.0%	1.9%	3.3%	\$4.2	\$208.6	\$212.8
	2023	2.6%	2.3%	3.1%	\$5.8	\$221.0	\$226.8
Continuum of Care (CoC)	2019	1.7%	1.7%	3.4%	\$8.4	\$485.6	\$494.0
	2022	1.9%	1.9%	3.3%	\$4.4	\$223.6	\$228.0
	2023	2.3%	2.3%	3.1%	\$6.0	\$254.8	\$260.9
Total	2019	1.0%	1.7%	3.4%	\$16.2	\$1,636.8	\$1,653.0
	2022	1.1%	1.9%	3.3%	\$8.6	\$751.4	\$760.0
	2023	1.4%	2.3%	3.1%	\$11.8	\$841.1	\$852.9

### San Bernardino Homelessness Measures

Year	County point-in-time count of homeless	County count of people accessing homeless services
2013	2,321	
2014	2,315	
2015	2,149	
2016	1,887	
2017	1,866	8,385
2018	2,118	7,623
2019	2,607	8,036
2020	3,125	9,331
2021	*	8,800
2022	3,333	10,472
2023	4,195	7,932**

\* Incomplete count due to pandemic

\*\* Data are through 10/4/2023

Note: HHAP funding rounds 1-3 were based on the 2019 point-in-time (PIT) homeless count. Rounds 4 and 5 were based on the 2022 and 2023 PIT counts, respectively.

Sources: Point-in-time homeless counts: <https://www.hudexchange.info/resource/3031/pit-and-hic-data-since-2007/>

People accessing homelessness services: <https://data.ca.gov/dataset/homelessness-demographics>

HHAP funding: [https://bcsh.ca.gov/calich/hhap\\_program.html](https://bcsh.ca.gov/calich/hhap_program.html)