

# Revenue-Motivated Law Enforcement: Evidence, Consequences, and Policy Solutions<sup>1</sup>

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Men and women join the ranks of law enforcement for a variety of reasons: the nobility of serving and protecting their community; a darker attraction to authority and a job with a sidearm; or, perhaps most commonly, the always alluring prospect of a steady job with good benefits (Linos 2018). What they did not sign up to be was a tax collector, let alone one collecting their due from the poorest and most disadvantaged members of society. Maybe they fancied themselves a modern-day Wyatt Earp, but for thousands of officers in towns and cities across America, they have found themselves publicly scrutinized Sheriffs of Nottingham.

For going on at least three decades, systems of local criminal justice have become a means by which mayors, city councils, and aldermen balance increasingly recalcitrant budgets (Carpenter et al. 2019, Colgan 2017, Garrett and Wagner 2009, Maciag 2019, Makowsky 2019). Michael Brown's death at the hands of an officer writing jaywalking tickets brought the eyes of the nation, and those of the Department of Justice, to Ferguson, Missouri. When the DOJ began its investigation, they were looking into the use of force within the law enforcement. What they found was a government budget dependent on the expropriation of revenue from the Black community (DOJ 2015). The US Commission on Civil Rights

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<sup>1</sup> This paper relies heavily on, and significantly overlaps with, two previous papers I have authored. Makowsky and Graham (2021) summarizes the academic literature on fiscal and political incentives within law enforcement, as well as the growing dependence of local governments on revenue from the criminal justice system. Makowsky (2019) is a policy proposal written on behalf of the The Hamilton Project at The Brookings Institute. It focuses more on the consequences for policing, communities, and the policies that can be leveraged to address them. The figures and tables presented in this discussion paper were similarly presented in those papers.

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followed up with their own research, finding 38 US city governments more dependent on criminal justice revenues than Ferguson. Maciag (2019), in a search that is by no means exhaustive, identifies 284.

These investigations and related scholarly research constitute a body of evidence for the *Revenue-Motivated Law Enforcement Hypothesis* (Graham and Makowsky 2021). Local governments continue to be regularly confronted with budgetary shortfalls in the face of weakened property tax bases and uncertain state transfers, all while state constitutions and unforgiving voters make tax increases a legal and political wasteland. In this fiscal quagmire, it is often the menagerie of revenue opportunities within the local criminal justice system that emerge as the solution.

And could a more perfect solution be offered to elected officials? Traffic citations, misdemeanor fines, court fees, and the proceeds from seized property—this is the kind of revenue on which political dreams are built. First, the tax can be increased and decreased at the principal's discretion, offering always coveted fiscal flexibility. Second, many of the sources of this revenue are from non-voters; neither out-of-town drivers given speeding and parking citations, nor disenfranchised felons from whom property was seized, have any voice at the local ballot box. Third, the tax is idiosyncratically assigned, meaning most voters in any given year are unlikely to endure it. Fourth, blame for the tax can be assigned to the payer rather than the collecting government since the payer is alleged to have broken the law. Fifth, the tax can be targeted towards groups less politically valuable to the elected principal in question.

These strengths, from the point of view of political actors, of taxation via policing are mitigated by an important weakness. Because these revenues are part of the criminal justice system, rather than traditional taxation, the potential for reform exists outside of the routine legislative politics of taxation.

While the undermining and collateral damage of revenue-motivating policing are experienced at the level of individual interactions with officers and the broader court system, the revenue incentives causing these negative outcomes bottleneck at the point of collection and redistribution. Policies that **remove, redirect, and refund** can return law enforcement to core mission and begin restoring the trust of the community they are purposed with serving and protecting.

## **Political superiors, subordinate discretion**

There exists a research literature on the political economy regarding the discretion exercised by appointed agents. Political incentives are high leverage determinants of discretion in INS immigration audits (Makowsky and Stratman 2014); OSHA safety inspections (Jung and Makowsky 2014); judicial sentencing (Gordon and Huber 2007) and tort awards (Helland and Tabarrok 2002); and even municipal home appraisals (Makowsky and Sanders 2013). The criminal justice system is itself suffused with political incentives, often driven less by the power and influence it can have on the trajectory and fate of an individual life, and more on its salience to the fiscal stability of one or more local government.

Within the criminal justice system, the officer is the most visible player, but not the most influential.

Within canonical economic models, officers would be referred to as *agents of principals* i.e. they are subordinates. What is all too often overlooked is the incentives facing the superiors they are subordinate to: the police chiefs and commissioners tasked with managing budgets while keeping personnel on the street, unions placated, and crime under control. They themselves are often the direct appointees of elected officials facing their own portfolio of political and fiscal incentives. Officers on the beat have a lot of discretion in how they enforce the law. We should not be surprised when that discretion is directed towards ends that maximize the dollars going into department budgets and the votes expected by incumbent officials (Harvey 2019, Makowsky and Stratmann 2009, Makowsky, Stratmann, and Tabarrok 2019).

## **Local government dependence on criminal justice revenues**

Maciag (2019) identifies 583 municipalities that receive in excess of 10% of their budget from fines, fees, and other court revenues (Table 1). This is not a trivial fraction – relinquishing these revenues would likely prevent these municipalities from providing status quo public goods and qualify them as “fiscally distressed” (Gorina et al 2018). In each of the thresholds considered, Georgia carries the

greatest number of municipalities dependent on fines, a fact corroborated by Carpenter et al's (2019) case study of three Georgia counties. Perhaps most distressing, however, is the 80 municipalities (13 in Georgia alone) who attributed more than half of their revenues to criminal justice revenue, and for whom any policy limiting such revenues would immediately threaten their solvency.

Fees are the most common, and increasingly dominant, type of legal financial obligation (Ruback 2015).<sup>2</sup> The frequency and magnitudes of fees have increased substantially in recent decades (Bannon et al. 2010, Beckett et al. 2008, Beckett & Harris 2011). Florida has, for example, increased the size of fees while also managing to add more than 20 types of financial obligations since 1996. Fees are charged on top of other fine and restitution charges and are often more than triple the combined fine and restitution charges (Bannon et al. 2010). A woman convicted of a drug crime in Pennsylvania in 2009 incurred fines of \$500 and restitution charges of \$345, while her 26 different fees totaled \$2,464 (Bannon et al. 2010). In Alabama, depending on the city or county, a \$20 fine for running a stop sign or red light can turn into from \$190 (Birmingham Municipal Court) to \$263 (Walker County Municipal Court) with the addition of penalties and surcharges (LCCR 2017).<sup>3</sup>

The Census of Governments tracks local government revenues characterized by the largest shares from fines, non-property-seizure-related forfeitures, and court fees. These numbers lack some of the detail of other, narrower data collection efforts (and much of the revenue is often mis-characterized as “miscellaneous” revenue), but they offer the greatest insight into the history and geography of criminal justice revenues. Reported fine and forfeiture revenues within local governments has steadily trended upwards for 40 years, particularly within the most fiscally dependent counties (Figure 1). It is often

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<sup>2</sup> Fees include, and are often framed as, administrative expenses, operating costs, court costs, or service fees.

<sup>3</sup> Varying by state and locality, fees can be charged pre-, mid-, and post-trial. Pretrial fees include those such as bail charges, booking fees, and public defender fees (Appleman 2016, Logan and Wright 2014). Some localities even offer optional fees in place of going to trial, effectively buying a clean record. Post-conviction, fees can take the form of court or prosecution costs, jury fees, a variety of supervision fees, and jail fees that include telephone charges or room and board (Appleman 2016, Logan & Wright 2014, Ruback 2015, Martin et al. 2018).

within more sparsely populated suburban and ex-urban counties that we observe the greatest dependence on criminal justice revenue. Within the Census of Governments, local government revenues characterized by the largest shares from fines, non-property-seizure-related forfeitures, and court fees are predominantly observed in counties in the lowest population quartile (Figure 2). Similarly, Maciag 2019 finds that the local governments most dependent on criminal justice revenues are predominantly from rural areas.

## Property Seizure

Much of the available fine and forfeiture data fails to include asset seizures, which has grown to become a significant source of revenue from law enforcement (Baicker and Jacobson 2007; Benson, Rasmussen, and Sollars 1995) that has recently garnered greater public and legal attention, most notably since the 2019 Supreme Court ruling on *Timbs v. State of Indiana* reiterated the relevance of the excessive fines clause of the 8th Amendment. Under current civil asset forfeiture doctrine, police can seize property on the suspicion that it is connected to a crime (Benson, Rasmussen, and Sollars 1995; Holcomb, Kovandzic, and Williams 2011; Holcomb et al. 2018; Kelly and Kole 2016; Williams et al. 2010). Police can keep 100 percent of the value of any seized cash or property in 26 states, and at least 50 percent in an additional 16 states (Holcomb, Kovandzic, and Williams 2011). Police departments particularly value funds from seizures because there is little oversight of their allocation. In the eight states that place the greatest distance between seizing law enforcement agencies and their budgets, both seized cash and the proceeds from the sale of seized property are allocated to the state's general fund.<sup>4</sup>

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<sup>4</sup> In states with more restrictive standards, there remains the opportunity for revenue-motivated law enforcement. The federal equitable sharing program was created in 1984 by the Comprehensive Forfeiture Act. State and local agencies can seize any property associated with a felony crime (even if no charges are levied) and then transfer it to federal agencies, who then return the property to the seizing agency via the appropriate federal equitable sharing fund—the Asset Forfeiture Fund or the Treasury Fund (Holcomb et al. 2011).

## **Wrong Priorities, Lower Trust, Weakened Law Enforcement**

Revenue incentives distort law enforcement, shifting the focus from public safety and biasing the balance of enforcement against the most vulnerable. These realities do not go unnoticed within the community, undermining the trust that officers depend on to do their jobs safely and effectively. Goldstein et al. (2020) found that violent- and property-crime clearance rates are lower where fines and fees constitute a greater share of total revenue. At the same time, Sances & You (2017) found that fine and forfeiture revenues increase with the size of a county's African American population and that this effect is mitigated by African American representatives on elected city councils, supporting the notion that revenue is only part of the underlying political calculus. Makowsky et al. (2019) found that black and Hispanic drug and DUI arrests, and associated seizures of cash and automobiles, increased with local budgetary shortfalls when police can retain proceeds from seized property, whereas similar white arrests were unchanged. When combined with racially biased institutions (Antonovics & Knight 2009, Anwar et al. 2012, Goncalves et al. 2017), revenue-driven policing exacerbates broader racial bias in the criminal justice system (AAJLJ 2017, USCCR 2017, Luh 2020).

Revenue motivations can serve to leave officers feeling isolated and in an adversarial relationship with the community. These patterns of enforcement increase perception of officers as agents of revenue generation, less beholden to fair application of the law. This undermines the legitimacy of officer authority (Katzenstein & Waller 2015, Natl. Res. Council et al. 2004, Tyler et al. 2015). Murphy et al. (2008) and Murphy & Barkworth (2014) found that lower public estimates of police legitimacy correspond with reduced cooperation with police investigations by victims and witnesses.

## **Regressive Taxation, Collateral Damage**

While it often finds favor in local politics all around the country, criminal justice as revenue mechanism borders on macabre in the violence it does to both economic concerns for efficient government and the broader philosophy behind progressive taxation in the United States. There is no tax institution in the US that is as grimly regressive as revenue-generation via law enforcement. Lower income citizens are more likely to be incarcerated (Kearney et al 2014) and the majority of individuals in prison are levied with some form of financial sanction (Figure 3). The picture only becomes bleaker when the financial barriers to challenging charges or negotiating for sentence and fine reductions are considered (Natapoff 2011). Dobbie, Goldin, and Yang (2018) observed that the average felony defendant in Miami and Philadelphia had earned less than \$7,000 in the year prior to their arrest. Californians who cannot afford to mail in immediate payment for minor traffic offenses face harsher consequences, including license suspension, arrest, jail, wage garnishment, and vehicle seizure (LCCR 2017). Defendants reliant on assigned council incur penalties twice those able to hire private representation (Agan, Freedman, and Owens 2018). The costs of challenging a property seizure are frequently insurmountable, in no small part because the burden of proof in such cases is borne by the defendant. Awaiting trial in jail can be personally devastating and bail is often prohibitively high, leaving low-income arrestees with little choice but to enter a guilty plea and absorb the broader cost to their life.

The most important cost, however, is also the most obvious: the long-run damage from an arrest or unpayable fine, particularly those that set an individual on a path to incarceration, no matter how brief (Harris, Evans, and Beckett 2010). The cost of a standard tax is a simple transfer of wealth from a citizen to a governing body, end of story. For every dollar of revenue brought in through criminal justice system, a life is potentially irrevocably damaged. A criminal record reduces the earnings potential an individual can expect for the rest of their life, not to mention how it stands to change their relationships with spouses, children, and friends. A financial sanction can unravel what are often financially fragile

lives, even potentially leading to a bench warrant served for their arrest should the fine prove unpayable. Further, there are the associated costs of legal representation or even simply trying to take time off of work to appear in court, none of which will ever show up in a government ledger. The funds generated may seem substantial to a town official trying to balance a budget but compared to the sum of costs borne by those caught up in the gears of the criminal justice system, those revenues are trivial.

### **Easy to start, hard to quit**

Baicker and Jacobson (2007) observe the subtle, but critical, addictive quality of seizure revenues retained within police budgets. Proceeds from seized property might feel initially to a police chief, always anxious regarding next year's budget, as a windfall to shore up overtime funds or buy new equipment. This optimism is slowly dashed, however, when the proceeds displace future budgetary allotments and transform into yearly expectation of self-funding within the law enforcement budget.

Everything that makes criminal justice an attractive source of funds in the short contribute to its difficult undoing. Revenue burdens can be exported through arrests and citations of non-voters, such as speeding tickets issued to out-of-town and out-of- state drivers. When municipalities experience budgetary shortfalls and are constitutionally prevented from raising property or income taxes, they can increase the rate at which officers ticket non-constituent drivers (Makowsky and Stratmann 2009). The constituent communities that are most frequently interacting with law enforcement are often ill-positioned to offer electoral retribution. Felony disenfranchisement and other, softer, exclusions from democratic processes all contribute toward a political calculus that leads to revenue-motivating law enforcement disproportionately targeting minority and low-income communities.

Revenue motivations further create and exacerbate discrimination in the criminal justice system through the expectations of unfair treatment, the personal costs of defending against charges, and the governmental costs of dues process (Savitsky 2012). For citizens with lower trust in the criminal justice system, whether because of biases in officer testimony, judicial discretion, or jury outcomes (Anwar,



Bayer, and Hjalmarsson 2012; Goncalves and Mello 2017; Rehavi and Starr 2014), they have less incentive to invest in a positive adjudication outcome and will plead guilty more often. Higher rates of guilty pleas earlier in the process will lead to fewer negotiated reductions in penalties and not-guilty verdicts, while simultaneously reducing the costs to the court system, all of which leads to more net revenue per arrest and a more fiscally profitable criminal justice system. This greater fiscal profitability increases the incentive for revenue-motivated law enforcement broadly, while also rewarding the targeting of the groups with the lowest trust in the fairness of criminal justice. Any resultant increase in targeted enforcement will further lower community trust, perpetuating a self-reinforcing cycle.

## **Policy Options: Remove, Redirect, and Refund**

A variety of policy alternatives have been proposed, entered into legislation, and sometimes passed into law. In this brief summary we will classify them within three broad classes of core intention: to i) **Remove** revenue sources within the criminal justice system, ii) **Redirect** revenue from law enforcement to other budgets, or iii) **Refund** received revenue, either back to taxpayers or the broader constituent community.

Property seizure is the most common revenue source that policy advocates have sought to outright remove. Eight states prohibit local law enforcement from retaining any proceeds from seized property, and the remaining 42 allow agencies to retain between 50% and 100% of revenue (Holcomb et al. 2011). State statutes mandate varying levels of standards of proof, some setting a burden of proof more restrictive than the federal requirement of a preponderance of the evidence (Holcomb et al. 2011). Legislated changes and legal commitments in California, Missouri, New Mexico, and Philadelphia have, for example, place additional limitations on initial property seizure while also reducing the costs of property reacquisition. Elimination of local revenues collected through participation in federal property

seizure equitable sharing programs be transferred to state general funds similarly would serve to entirely remove a core revenue incentive within narcotics enforcement nationwide.

Removal of broader criminal justice revenues from budgets remains comparatively rare. The Missouri state legislature passed Senate Bill 5, which placed limits on the percentage of revenues that municipalities could generate from traffic fines, banned “failure to appear” charges and jail sentences for minor traffic offenses or being unable to pay a fine, placed limits on the combined cost of fines and fees, and eliminated the collection of court costs if a case is dismissed (FFJC 2014, S.B. 5, 98th Gen. Assembly, first Reg. Sess. (Mo. 2015)). Since its passing into law, the Missouri Attorney General’s office found that revenue generated by the state’s municipal courts fell 44% in its first year.<sup>5</sup>

The *redirection* of revenue includes policies that redirect criminal justice revenues to different local line items as well as remittance from local to state budgets. The city of Philadelphia agreed to remit future property seizure proceeds to community-based drug prevention and rehabilitation programs (Wilmer 2018). Redirection to alternative local government line items can be politically attractive, but the fungibility of expenditures make these policies unlikely to succeed in the longer term. Elected officials overseeing law enforcement will have every reason to continue to incentivize their reporting agents to maximize revenues, displacing portions of every dollar allocated to debt service or educational expenditures back to the police budget.

The broad remittance of all revenues generated via local law enforcement and municipal court systems to state general funds for the express purpose of block grants back to returned to local government budgets stands as reform that is both politically feasible and promising for long run success. This redirection of revenues from enforcing agencies and courts, through the state budget, *and then back to local*

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<sup>5</sup> <https://ago.mo.gov/home/news/2019/06/13/four-years-later-ag-schmitt-lauds-success-of-senate-bill-5> (accessed 11/25/2020)

*governments*, will retain the revenues that the average local government relies on while removing the direct revenue incentives from any one officer decision and, in doing so, changing the fiscal landscape of the most gratuitously exploitative municipalities (Makowsky 2019). Key to such reforms is the calibrated return of funds to local budgets, ensuring that high-density, high-crime areas receive funds in proportion to their greater needs.<sup>6</sup>

Proposals to refund the revenues from law enforcement can come in a variety of forms. They are part and parcel to some of the most conservative state constitutions in effect currently while, at the same time, offering the possibility of direct, means-tested redistribution of resources back to the poorest and most vulnerable parts of society. Makowsky (2019), in its most aggressive policy proposal, lays the framework for a *Public Safety Rebate*, wherein state law enforcement revenue is pooled and divided into rebate shares to households who qualify by either filing an income tax return with a gross household income below the SNAP threshold or currently receiving SNAP benefits.

## **Policy Choices and Open Questions**

Policy interventions to mitigate revenue incentives in the criminal justice system have begun to appear around the country but remain in their nascency. The most important questions remain not of specific policy successes, but rather the broad policy attributes needed to navigate the countervailing political, fiscal, and department incentives to preserve the status quo.

### **State or local reform?**

There is reason to be skeptical of relying on local governments to restrain themselves from what can be a politically attractive source of revenue. Simply put, the municipalities for which reform is most needed are the least likely to embrace reforms that might threaten their fiscal solvency—elected officials can be

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<sup>6</sup> If block-grant returns of criminal justice funds don't reflect the additional need of high-density, higher-crime areas, then the suburban districts would likely benefit at the expense of cities.

expected to fight tooth and nail against anything that might lead to the disincorporation of the government body that entails their both their political existence and livelihood.

While the prospect of national reforms is pleasant to consider, such things are not on the horizon. State laws are likely the best hope for the same reason that local reforms are so unlikely—political marketplaces favor legislation that increases *someone's* budget. In this case, remanding local criminal justice revenues to state budgets for redistribution via transfer increases the political leverage and budgetary flexibility enjoyed by the governor and state legislature. These stand to be powerful champions to have behind policy reforms.

### **Means-adjusted penalties?**

Colgan (2019) argued persuasively for the means-adjustment of legal financial obligations. What remains unknown is whether such adjustments will weaken revenue incentives in policing or merely widen the net. If the latter is true, it remains possible that the incidence will be shifted up the income distribution. This softening of the regressivity of the implicit tax burden could, in turn, serve to change the political calculus. Such a reversal of the popular and, in turn, electoral, incentives to unravel the revenue incentives in law enforcement would be a welcome outcome, but remains a second-order, long run consideration

### **How Do We Maintain Law Enforcement Quality?**

Police departments frequently struggle to offer the competitive salaries necessary to recruit officers with the competence and temperament necessary to optimally perform their duties. Fiscal reforms that undermine local law enforcement's ability to self-fund could unintentionally lead to lower quality public safety provision if already sub-optimal law enforcement are only further hollowed out. It is imperative that where and when local criminal justice proceeds are remitted to the state, that the state in turn return fiscal support, on both a population density and historical need-basis, sufficient to maintain healthy law enforcement, with the capacity to retain and recruit high quality officers and staff.

## Concluding Remarks

While revenue motivations have undermined trust in local law enforcement in communities throughout the US, there remains the silver lining of the eminently fixable problem. The fiscal incentives at root all bottleneck at the local receipt of criminal justice revenues. Policies that remove direct financial incentives, redirect revenues through fiscal pathways that remove incentives affect arrest-level decision-making, and refund revenues to underserved communities all stand as strong policy levers that are actionable at the state level.

Not every problem in law enforcement can be fixed with legislation, no matter how pure our intentions or how strong our political will. Cultures of public safety, community, and tolerance take years, perhaps generations, to build and heal. But the deployment of the criminal justice system as a means of taxation on our most vulnerable citizens is a problem of our own design, one which we can and are obligated to fix without delay. Changing the culture and behavior of thousands of individual officers is a daunting task that, if feasible, will take years. Changing the revenue incentives behind them—that is something any legislating body can do today.

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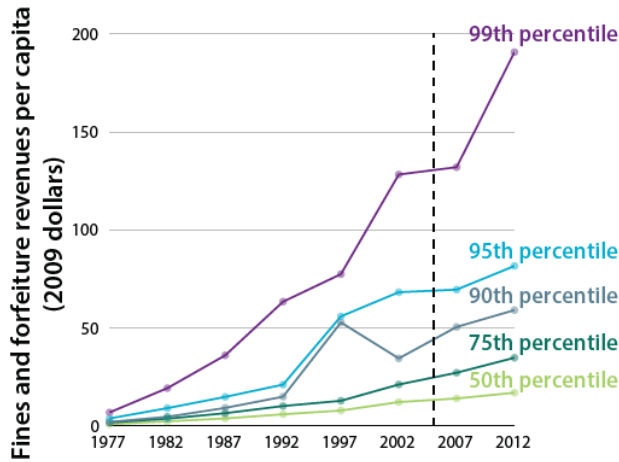
Tables and Figures

Table 1 Local government fines by state

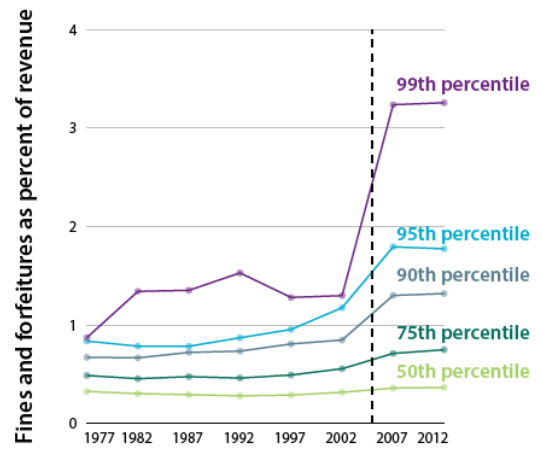
Fines as a share of general revenues <sup>a</sup>				
State	Over 10%	Over 20%	Over 30%	Over 50%
Georgia	92	52	30	13
Texas	90	39	22	10
Louisiana	70	49	40	25
Oklahoma	55	42	29	14
Arkansas	44	14	11	3
New York	34	12	5	1
Illinois	33	11	4	1
Ohio	24	15	10	8
Tennessee	18	12	10	2
Missouri	18	6	2	-
<b>TOTALS</b>	<b>583</b>	<b>284</b>	<b>179</b>	<b>80</b>
Total fines per adult residents <sup>b</sup>				
State	Over \$100	Over \$200	Over \$300	Over \$500
Texas	147	77	40	22
Georgia	87	54	37	19
Louisiana	66	48	36	21
Oklahoma	53	33	22	14
Ohio	41	21	16	6
Illinois	41	14	11	4
New York	39	11	4	2
Tennessee	24	14	8	6
Arkansas	19	11	10	5
Florida	19	8	6	2
<b>TOTALS</b>	<b>723</b>	<b>363</b>	<b>233</b>	<b>124</b>

<sup>a</sup>Number of local governments in each state where the sum of fines, forfeitures, and other court revenue exceeds the stated percentage. Top 10 states reported. Either FY2018 or FY2017.<sup>b</sup>Number of local governments in each state where the sum of fines, forfeitures, and other court revenue per adult resident. Reprinted from Maciag (2019)

Per Capita Fine and Forfeiture Revenues, 1977–2012



Fine and Forfeiture Share of Total Revenues, 1977–2012



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Figure 1 Local government fine and forfeiture revenue by county. In 2005 the Census of Governments revised their classification manual, which for some local districts moved fine and forfeiture revenues from residual categories (e.g., from miscellaneous revenues). This revision coincided with the expansion of the Census of Governments to smaller counties. The dotted black line indicates when these changes took place. Percentile bins are recalculated in each year. Reprinted from Makowsky (2019)

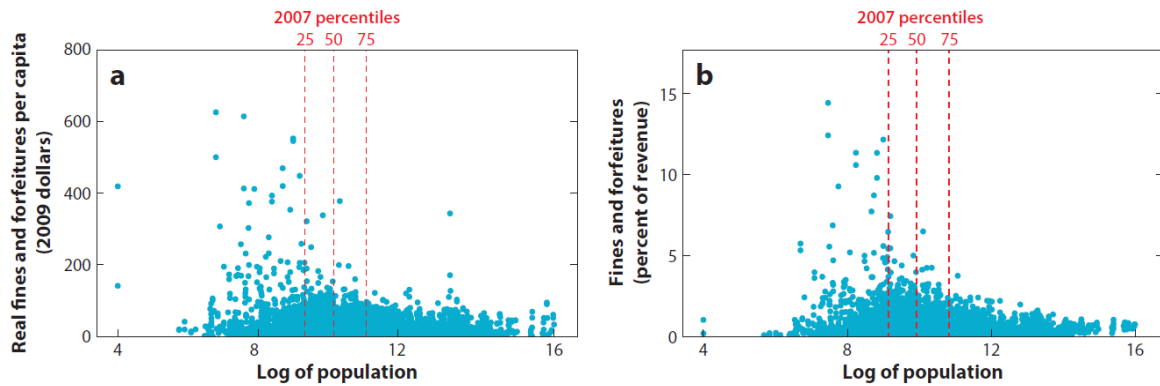


Figure 2

County fine and forfeiture revenues. (a) Per capita fine and forfeiture revenues and county population, 1977–2012. (b) Fine and forfeiture share of total revenues and county population, 1977–2012. In 2005, the Census of Governments expanded the sample to include smaller counties, generally those with populations less than 250,000. The dotted lines denote the 25th, 50th, and 75th percentiles of county population in the 2007 Census of Governments. Original data sources: Census of Governments, US Census Bureau 1977–2012 (available at <https://www.census.gov/data/tables.html>) and author’s calculations., reprinted from Graham and Makowsky (2021).

## Share of Prison Inmates with a Court-Imposed Monetary Sanction, by Type

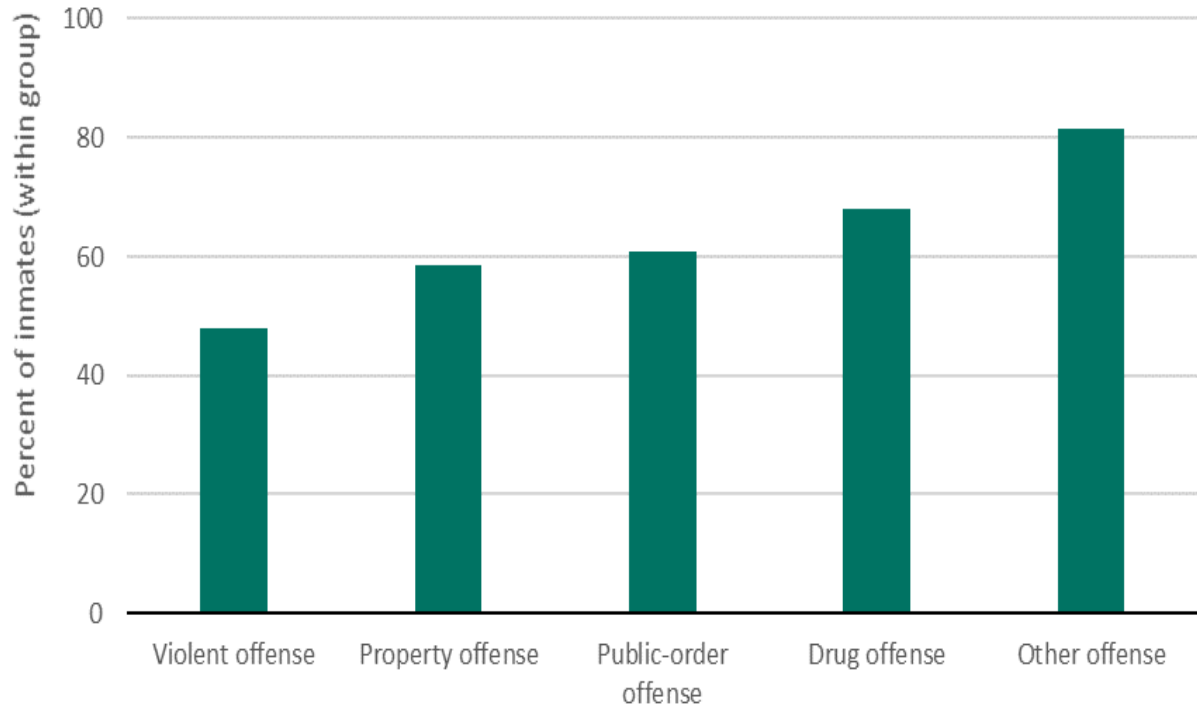


Figure 3 Criminal debt collections as a share of police and court expenditures within counties, by county percentile. Revenue from fines and forfeits includes penalties imposed for violations of law, civic penalties, court fees if levied upon conviction, court-ordered restitutions to crime victims, and forfeits of deposits held (such as forfeited bail and collateral). The sale of confiscated property is not included. Police and court expenditures cover current operations, construction, land, and existing structures as well as equipment, all of which are for police protection and judicial and legal functions. Data include observations at the city and county level, aggregated to the county level. Counties in higher quintiles have higher shares of criminal debt collection. Adapted from Liu et al. (2019). Original data source: US Census Bur. (2013). Reprinted from Liu et al (2019)