

The Coronavirus Relief Fund (CARES Act, Title V): Background and State and Local Data

Updated August 25, 2020

Congressional Research Service
<https://crsreports.congress.gov>

R46298



R46298

August 25, 2020

Grant A. Driessen
Analyst in Public Finance

The Coronavirus Relief Fund (CARES Act, Title V): Background and State and Local Data

The sudden decline in economic output following the Coronavirus disease 2019 (COVID-19) outbreak has significantly altered the fiscal outlook for state and local governments. A sizable share of economic output derives from state and local government activity. These governments are generally required to balance their operating budgets every one or two years. Available evidence suggests that the COVID-19 economic shock will have a notable impact on state and local budgets.

The Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136), signed into law on March 27, 2020, created the Coronavirus Relief Fund, which provides \$150 billion in direct assistance for domestic governments. The CARES Act stipulates that the \$150 billion provided to the Coronavirus Relief Fund is allocated to governments in states, territories, and tribal areas as follows: (1) \$139 billion is allocated to state governments in the 50 states, with allocations based on their populations and with no state receiving less than \$1.25 billion; (2) \$8 billion is set aside for governments in tribal areas; and (3) \$3 billion is allotted to governments in territories, including the District of Columbia and Puerto Rico.

Coronavirus Relief Fund assistance is provided to state governments. Local governments serving a population of at least 500,000, as measured in the most recent census data, may elect to receive assistance directly from Treasury. Such direct local assistance allocations reduce the allocation that is made to the state government (keeping the state allocation constant), and are equal to the product of (1) the state or territory allocation amount, (2) the share of the state or territory population served by the local government, and (3) 45%.

Treasury data indicate that roughly \$36 billion in fund costs were incurred as of June 30, 2020, representing roughly 25% of the \$142 billion in funds allocated to eligible state and local governments (excluding eligible tribal governments).

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The sudden decline in economic output following the Coronavirus disease 2019 (COVID-19) outbreak has significantly altered the fiscal outlook for state and local governments. The Coronavirus Aid, Relief, and Economic Security Act (CARES Act; P.L. 116-136), signed into law on March 27, 2020, created the Coronavirus Relief Fund, which provides \$150 billion in direct assistance for state and local governments. This report briefly summarizes the background, purpose, and allocation details of the Coronavirus Relief Fund.

Table 1 provides total Coronavirus Relief Fund allocations and costs incurred by states, and **Table 2** provides allocations and costs incurred for territories. A total of \$149.5 billion was allocated to eligible governments as of August 12, 2020.¹ As of June 30, 2020, eligible state and local governments (excluding tribal governments) reported \$35.6 billion (or 25%) in costs incurred from allocated funds.² **Figure 1** and **Figure 2** show state-level percentages of allocations incurred (through June 30, 2020) to state and local governments, respectively. Individual government allocations and costs incurred are provided in **Table 3**.

Background

A sizable share of economic output derives from state and local government activity. State and local governments spent \$3.7 trillion in 2017, 19% of gross domestic product (GDP), divided about equally across state governments (55% of combined state and local expenditures) and local governments (45% of combined state and local expenditures).³ These governments are generally required to balance their operating budgets every one or two years. For more on how economic shocks affect state and local government activity, see CRS Insight IN11258, *State and Local Fiscal Conditions and Economic Shocks*.

Available evidence suggests that the COVID-19 economic shock will have a notable impact on state and local budgets. Consumption declines following nonessential business closures and social distancing efforts are likely to produce a sharp drop in sales tax revenues (35% of state and local own-source revenues in 2017). Spikes in unemployment and decreased firm profitability are expected to have a similar effect on individual and corporate income tax receipts (26% of own-source revenues).⁴ Use of state and local spending programs is likely to increase, particularly for public welfare programs (19% of 2017 expenditures) as well as hospital and public health expenses (8% of 2017 expenditures).

The Coronavirus Relief Fund, established through Section 5001 of the CARES Act, offers a means of assistance for state and local governments. The Coronavirus Relief Fund provides a total of \$150 billion in federal fiscal support for state and local governments, with eligibility dependent upon the location, level of government, and use of potential funds. A similar fund, the State Fiscal Stabilization Fund, was created during the 2007-2009 recession by the American Recovery and Reinvestment Act of 2009 (P.L. 111-5). The State Fiscal Stabilization Fund

¹ U.S. Treasury, "Daily Treasury Statement for August 12, 2020," available at <https://fsapps.fiscal.treasury.gov/dts/files/20081200.pdf>.

² U.S. Treasury, "Interim Report of Costs Incurred by State and Local Recipients through June 30," July 23, 2020; and U.S. Treasury, "Interim Report of Costs Incurred by the District of Columbia and Territories through June 30," July 23, 2020; both available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

³ All state and local government finance data used in this report draw from U.S. Census Bureau, "2017 Survey of State & Local Government Finances," October 2019, available at <https://www.census.gov/programs-surveys/gov-finances.html>.

⁴ There are no indications as yet of a comparable effect on the base for property taxes (32% of 2017 own-source revenues), which are predominantly collected by local governments.

provided \$54 billion to state and local governments, most of which was targeted to certain types of spending for education programs.⁵ Separately, Section 4003 of the CARES Act authorized use of Federal Reserve capacity to support up to \$454 billion in debt issued by state governments, local governments, and eligible businesses

Eligible Purposes

Section 5001(d) of the CARES Act provides the eligible purposes for which Coronavirus Relief Fund payments may be used. Specifically, it allows state and local governments to make payments for programs that

- (1) are necessary expenditures incurred due to the public health emergency with respect to Coronavirus Disease 2019 (COVID-19);
- (2) were not accounted for in the budget most recently approved as of the date of enactment [March 27, 2020] of this section for the State or government; and
- (3) were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.⁶

Per Section 5001(f) of the CARES Act, the Inspector General of the Department of the Treasury determines whether Coronavirus Relief Fund payments are used for eligible purposes. Fund payments that are deemed for ineligible purposes are treated as a debt owed by the implementing government to Treasury.

As clarified in Treasury guidance, Coronavirus Relief Fund payments may not be used to *directly* account for revenue shortfalls related to the COVID-19 outbreak.⁷ Such funds, however, may *indirectly* assist with revenue shortfalls in cases where expenses paid for by the Coronavirus Relief Fund would otherwise widen the gap between government outlays and receipts. For example, if \$3 billion in Coronavirus Relief Fund assistance is sent to a government with revenues that are \$10 billion lower than expected and \$5 billion in new COVID-19-related expenses, that assistance will reduce the fiscal gap (from \$15 billion to \$12 billion) by the same amount regardless of whether it applies to revenues or spending. Only in cases where governments have revenue shortfalls and less related spending than the program provides are governments limited by the eligible purpose restrictions. For instance, in that same example but with no new COVID-19-related expenses, the government could not use Coronavirus Relief Fund assistance despite its decrease in revenues.

Allocations Across States, Territories, and Tribal Areas

The CARES Act stipulates that the \$150 billion provided to the Coronavirus Relief Fund is allocated to governments in states, territories, and tribal areas as follows:⁸

⁵ For more information about this program, see U.S. Department of Education, “State Fiscal Stabilization Fund,” March 7, 2009, available at <https://www2.ed.gov/policy/gen/leg/recovery/factsheet/stabilization-fund.html>.

⁶ Section 5001(d) of the CARES Act, p. 603.

⁷ U.S. Treasury, “Coronavirus Relief Fund Frequently Asked Questions,” August 10, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

⁸ This allocation methodology differs from what was implemented by the American Recovery and Reinvestment Act of 2009 for the State Fiscal Stabilization Fund, which treated the 50 states, the District of Columbia, and Puerto Rico uniformly when implementing allocation procedures.

- \$139 billion is allocated for governments in the 50 states based on their populations (as measured by the U.S. Census Bureau in 2019), with no state receiving less than \$1.25 billion.
- \$8 billion is set aside for governments in tribal areas, with each tribal area's allocation based on its share of aggregate tribal expenditures in FY2019, as determined by the Secretary of the Treasury in consultation with the Secretary of the Interior.
- \$3 billion is allocated to the territories of the District of Columbia (DC), Puerto Rico, U.S. Virgin Islands, Guam, Northern Mariana Islands, and American Samoa, with each territory receiving an amount based on its share of the total population across all territories, with populations determined by the Secretary of the Treasury.

Table 1 shows state allocations for Coronavirus Relief Fund payments. Due to the \$1.25 billion minimum allocation for states, every state with an allocation greater than the minimum amount receives a smaller allocation share (excluding amounts provided to tribal areas) than its share of the population. Most states with a minimum allocation amount, in contrast, have a larger allocation share than their population share. Treasury has allocated all amounts designated for nontribal governments.⁹

Information on Coronavirus Relief Fund amounts incurred by state is also provided in **Table 1**. State and local governments (exclusive of territorial and tribal governments) incurred \$34.7 billion in fund costs through June 30, 2020, or 25% of amounts allocated to those governments.

Table 1. Total Allocations and Costs Incurred (as of June 30, 2020) by State
(combined amounts to all direct recipients)

State	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Alabama	1.90	<0.01	0%
Alaska	1.25	0.35	28%
Arizona	2.82	0.56	20%
Arkansas	1.25	0.26	21%
California	15.32	11.42	75%
Colorado	2.23	1.26	56%
Connecticut	1.38	0.63	46%
Delaware	1.25	0.08	6%
Florida	8.33	0.97	12%
Georgia	4.12	0.94	23%
Hawaii	1.25	0.15	12%
Idaho	1.25	0.06	5%
Illinois	4.91	0.75	15%
Indiana	2.61	0.93	36%

⁹ U.S. Treasury, "Payments to States and Eligible Units of Local Government," May 11, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

State	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Iowa	1.25	0.58	46%
Kansas	1.25	0.02	1%
Kentucky	1.73	0.11	6%
Louisiana	1.80	0.56	31%
Maine	1.25	0.30	24%
Maryland	2.34	1.01	43%
Massachusetts	2.67	0.96	36%
Michigan	3.87	0.31	8%
Minnesota	2.19	0.03	1%
Mississippi	1.25	0.02	2%
Missouri	2.38	0.63	26%
Montana	1.25	0.08	6%
Nebraska	1.25	0.05	4%
Nevada	1.25	0.22	18%
New Hampshire	1.25	0.43	34%
New Jersey	3.44	0.16	5%
New Mexico	1.25	0.09	8%
New York	7.54	4.02	53%
North Carolina	4.07	0.36	9%
North Dakota	1.25	0.12	9%
Ohio	4.53	0.55	12%
Oklahoma	1.53	0.07	5%
Oregon	1.64	0.14	8%
Pennsylvania	4.96	1.32	27%
Rhode Island	1.25	0.25	20%
South Carolina	2.00	<0.01	0%
South Dakota	1.25	0.08	6%
Tennessee	2.65	0.45	17%
Texas	11.24	1.37	12%
Utah	1.25	0.24	19%
Vermont	1.25	0.12	10%
Virginia	3.31	0.82	25%
Washington	2.95	0.13	4%
West Virginia	1.25	0.61	49%
Wisconsin	2.26	0.13	6%
Wyoming	1.25	0.04	4%

State	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Total	139.00	34.73	25%

Source: U.S. Treasury, “Interim Report of Costs Incurred by State and Local Recipients through June 30,” July 24, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

Note: Allocation and population percentages do not include the \$8 billion in assistance provided to tribal governments. Cost incurred entries of “<0.01” indicate positive costs of less than \$0.005 billion.

There are several reasons why governments facing budgetary pressures may not have immediately incurred costs equal to their fund allocations. There is typically a lag between when new, unexpected funds are distributed to state and local governments (which in this case generally occurred in April 2020) and when that money can be spent, as state and local governments need time to plan and approve use of the new budget authority. A subsequent lag can occur between the issuance of such authority and when costs are incurred. Governments may also be responding to evolving federal guidance on eligible fund programs, with the latest Treasury update provided in August 2020.¹⁰ Finally, following enactment of the CARES Act, there have been multiple proposals to expand the eligible uses of Coronavirus Relief Fund payments, including in the HEROES Act (H.R. 6800) and the American Workers, Families, and Employers Assistance Act (S. 4318).

Table 2 provides Coronavirus Relief Fund estimated allocations made to areas designated for fund purposes as territories, including the District of Columbia. Territory allocations are made in direct proportion to the relevant population estimate, with no minimum amount provided. Allocation shares for all territories except Puerto Rico are smaller than the state minimum amount. Treasury has allocated all amounts designated for territorial governments.¹¹

¹⁰ U.S. Treasury, “Coronavirus Relief Fund Frequently Asked Questions,” August 10, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

¹¹ U.S. Treasury, “Interim Report of Costs Incurred by the District of Columbia and Territories through June 30,” July 23, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

Table 2. Total Allocations and Costs Incurred (as of June 30, 2020) by Territory

Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
American Samoa	0.04	0.01	25%
District of Columbia	0.50	0.14	29%
Guam	0.12	0.03	25%
Northern Mariana Islands	0.04	0.01	14%
Puerto Rico	2.24	0.63	28%
U.S. Virgin Islands	0.07	0.02	27%
Total	3.00	0.83	28%

Source: U.S. Treasury, “Interim Report of Costs Incurred by the District of Columbia and Territories through June 30,” July 24, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

Note: Allocation and population percentages do not include the \$8 billion in assistance provided to tribal governments.

The CARES Act provided a total of \$8 billion to be distributed to tribal governments through the Coronavirus Relief Fund. The CARES Act further stipulated that fund allocations to individual tribal governments were to be based on increases in government expenditures from FY2019 to FY2020, through a process established by the Department of the Treasury and Department of the Interior.¹² That process resulted in two rounds of payments.¹³ The first round of payments distributed 60% of the tribal total, with allocations based on tribal population data. The second-round payments were distributed based on tribal employment and expenditure data after such data were provided. Treasury has provided all fund allocations to tribal governments except those designated for governments of Alaska Native Corporations, whose participation is the subject of ongoing litigation.¹⁴

Allocations to Governments Within States and Territories

Coronavirus Relief Fund assistance is generally provided to state governments. Local governments serving a population of at least 500,000 (as measured in the most recent census data), however, may elect to receive assistance directly from Treasury. Such direct local assistance allocations reduce the allocation made to the state government (keeping the state allocation constant) and are equal to the product of

- the state or territory allocation amount;
- the percentage of the state or territory population attributed to the local government; and
- 45%.¹⁵

The CARES Act does not explicitly prevent local governments (regardless of their eligibility for direct assistance) from receiving Coronavirus Relief Fund payments from state governments, so

¹² Section 5001(c)(7) of the CARES Act.

¹³ U.S. Treasury, “Coronavirus Relief Fund Tribal Allocation Methodology,” August 11, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

¹⁴ U.S. Treasury, “Tribal Allocation Methodology for Second Distribution,” June 17, 2020, available at <https://home.treasury.gov/policy-issues/cares/state-and-local-governments>.

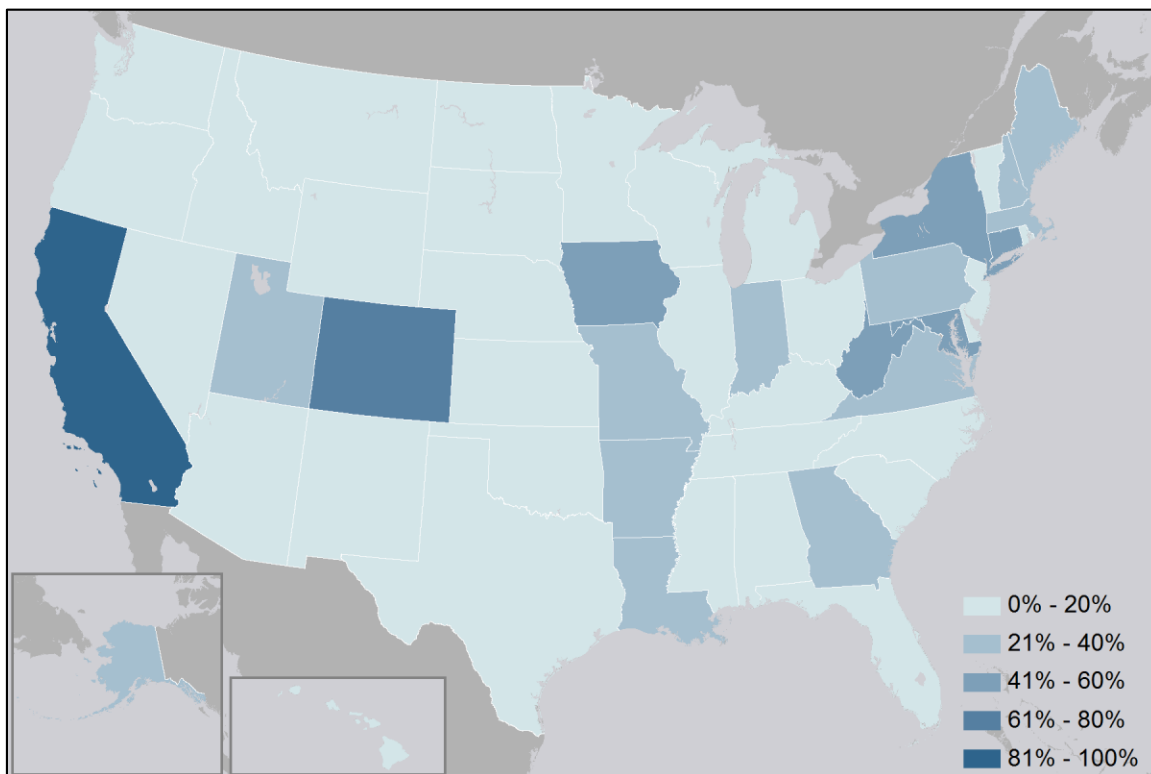
¹⁵ Section 5001(c)(5) of the CARES Act.

long as the funds are used for eligible purposes. State governments transferred \$534 billion to local governments in 2017, or 28% of all local government revenues.

In many cases, populations are served by more than one local government that is eligible for direct assistance from the Coronavirus Relief Fund (e.g., a city with a population of 700,000 located in a county with 200,000 other people, and thus with a county population of 900,000). Guidance from the Secretary of the Treasury clarified that in such cases, all overlapping governments are eligible for assistance. However, direct assistance payments to larger localities will be calculated using only their unique population, or will be reduced by any amounts also attributable to smaller localities receiving assistance (i.e., in the above example the county government only uses a population of 200,000 for its direct payment calculation).

Figure 1 and **Figure 2** illustrate the percentage of allocated funds incurred through June 30, 2020, by state, for state and local governments, respectively. Total costs incurred represent 25% of the initial amount allocated to both state governments and local governments, with most cost activity confined to a small group of states. (Recipients may transfer funds to other governments within their jurisdiction, which is reflected in the data.) As seen in **Figure 1**, only three states had incurred more than half of their initial state allocation as of June 30, while 30 states had incurred less than 20% of their allocation. The only state with more than half of its direct local allocations incurred through June 30 was New York, while 24 of the 34 states with local recipients reported under 20% of costs incurred over the same time frame (**Figure 2**).

Figure 1. Costs Incurred as a Percentage of Initial Allocations to State Governments
(Costs Incurred Data as of June 30, 2020)

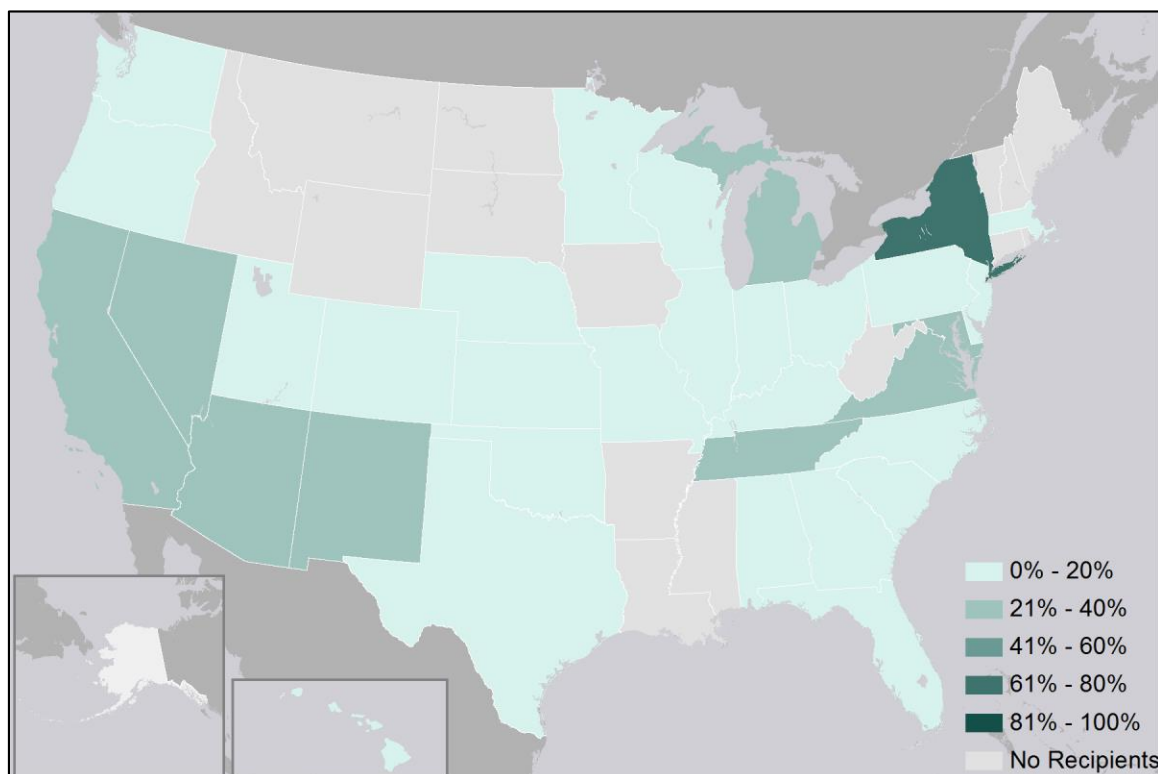


Source: U.S. Treasury, "Interim Report of Costs Incurred by State and Local Recipients through June 30," July 23, 2020.

Notes: The figure captures information for all allocations to state governments. Recipients may choose to transfer funds to governments within their jurisdiction, but are not obligated to do so. The data reflect incurred

costs from those governments. The data do not include information on the \$8 billion provided to tribal governments.

Figure 2. Costs Incurred as a Percentage of Direct Allocations to Local Governments, by State
(Cost Incurred Data as of June 30, 2020)



Source: U.S. Treasury, "Interim Report of Costs Incurred by State and Local Recipients through June 30," July 23, 2020.

Notes: The figure captures information for all local governments that received allocations directly from Treasury. Many states have multiple recipients. Recipients may choose to transfer funds to governments within their jurisdiction, but are not obligated to do so. The data reflect incurred costs from those governments. The data do not include information on the \$8 billion provided to tribal governments.

Table 3 lists the allocation and incurred cost amount for each direct recipient of a Coronavirus Relief Fund allocation. Five recipients reported more than 90% of their costs incurred as of June 30: (1) California state; (2) Detroit city, Michigan; (3) Las Vegas city, Nevada; (4) Nassau County, New York; and (5) New York City, New York. Of the 206 direct recipients, 84 reported less than 10% of their allocation incurred over that time period.

Table 3. Allocations and Costs Incurred by Government Recipient
(Costs Incurred Data as of June 30, 2020)

Government	State or Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Alabama state	Alabama	1.79	0.00	0%
Jefferson County	Alabama	0.12	0.00	2%
Alaska state	Alaska	1.25	0.35	28%

Government	State or Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
American Samoa territory	American Samoa	0.04	0.01	25%
Arizona state	Arizona	1.86	0.29	15%
Maricopa County	Arizona	0.40	0.01	3%
Pima County	Arizona	0.09	0.01	13%
Mesa city	Arizona	0.09	0.04	48%
Phoenix city	Arizona	0.29	0.17	58%
Tucson city	Arizona	0.10	0.04	38%
Arkansas state	Arkansas	1.25	0.26	21%
California state	California	9.53	9.53	100%
Alameda County	California	0.29	0.13	43%
Contra Costa County	California	0.20	0.06	28%
Fresno County	California	0.08	0.03	33%
Kern County	California	0.16	0.05	32%
Los Angeles County	California	1.06	0.30	28%
Orange County	California	0.55	0.10	18%
Riverside County	California	0.43	0.08	18%
Sacramento County	California	0.18	0.15	82%
San Bernardino County	California	0.38	0.08	21%
San Diego County	California	0.33	0.13	39%
San Joaquin County	California	0.13	0.02	12%
San Mateo County	California	0.13	0.03	19%
Santa Clara County	California	0.16	0.10	60%
Stanislaus County	California	0.10	0.01	13%
Ventura County	California	0.15	0.03	18%
Fresno city	California	0.09	0.01	13%
Los Angeles city	California	0.69	0.35	50%
Sacramento city	California	0.09	0.01	8%
San Diego city	California	0.25	0.09	38%
San Francisco city	California	0.15	0.10	65%
San Jose city	California	0.18	0.06	35%
Colorado state	Colorado	1.67	1.17	70%
Adams County	Colorado	0.09	0.02	17%
Arapahoe County	Colorado	0.12	0.00	2%
El Paso County	Colorado	0.13	0.05	36%
Jefferson County	Colorado	0.10	0.02	24%

Government	State or Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Denver city	Colorado	0.13	0.00	2%
Connecticut state	Connecticut	1.38	0.63	46%
Delaware state	Delaware	0.93	0.08	8%
New Castle County	Delaware	0.32	0.00	1%
District of Columbia city	District of Columbia	0.50	0.14	29%
Florida state	Florida	5.86	0.57	10%
Brevard County	Florida	0.11	0.00	2%
Broward County	Florida	0.34	0.13	38%
Hillsborough County	Florida	0.26	0.00	1%
Jacksonville city/ Duval County	Florida	0.17	0.05	31%
Lee County	Florida	0.13	0.02	16%
Miami-Dade County	Florida	0.47	0.05	11%
Orange County	Florida	0.24	0.01	4%
Palm Beach County	Florida	0.26	0.04	15%
Pasco County	Florida	0.10	0.03	31%
Pinellas County	Florida	0.17	0.02	9%
Polk County	Florida	0.13	0.04	33%
Volusia County	Florida	0.10	0.01	8%
Georgia state	Georgia	3.50	0.88	25%
Cobb County	Georgia	0.13	0.00	0%
DeKalb County	Georgia	0.13	0.02	15%
Fulton County	Georgia	0.10	0.02	20%
Gwinnett County	Georgia	0.16	0.01	5%
Atlanta city	Georgia	0.09	0.01	15%
Guam territory	Guam	0.12	0.03	25%
Hawaii state	Hawaii	0.86	0.09	10%
Honolulu County	Hawaii	0.39	0.06	16%
Idaho state	Idaho	1.25	0.06	5%
Illinois state	Illinois	3.52	0.51	14%
Cook County	Illinois	0.43	0.02	5%
DuPage County	Illinois	0.16	0.00	2%
Kane County	Illinois	0.09	0.01	11%
Lake County	Illinois	0.12	0.00	0%
Will County	Illinois	0.12	0.00	0%
Chicago city	Illinois	0.47	0.21	45%

Government	State or Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Indiana state	Indiana	2.44	0.93	38%
Indianapolis city/Marion County	Indiana	0.17	0.01	3%
Iowa state	Iowa	1.25	0.58	46%
Kansas state	Kansas	1.03	0.01	1%
Johnson County	Kansas	0.12	0.01	9%
Sedgwick County	Kansas	0.10	0.00	1%
Kentucky state	Kentucky	1.60	0.10	6%
Louisville/Jefferson County metro government	Kentucky	0.13	0.01	6%
Louisiana state	Louisiana	1.80	0.56	31%
Maine state	Maine	1.25	0.30	24%
Maryland state	Maryland	1.65	0.83	50%
Anne Arundel County	Maryland	0.10	0.04	43%
Baltimore County	Maryland	0.14	0.02	15%
Montgomery County	Maryland	0.18	0.04	24%
Prince George's County	Maryland	0.16	0.02	13%
Baltimore city	Maryland	0.10	0.05	49%
Massachusetts state	Massachusetts	2.46	0.94	38%
Plymouth County	Massachusetts	0.09	0.00	1%
Boston city	Massachusetts	0.12	0.01	8%
Michigan state	Michigan	3.08	0.09	3%
Kent County	Michigan	0.12	0.01	6%
Macomb County	Michigan	0.15	0.01	8%
Oakland County	Michigan	0.22	0.05	21%
Wayne County	Michigan	0.19	0.05	26%
Detroit city	Michigan	0.12	0.11	91%
Minnesota state	Minnesota	1.87	0.00	0%
Hennepin County	Minnesota	0.22	0.02	11%
Ramsey County	Minnesota	0.10	0.00	4%
Mississippi state	Mississippi	1.25	0.02	2%
Missouri state	Missouri	2.08	0.61	29%
Jackson County	Missouri	0.12	0.01	5%
St. Louis County	Missouri	0.17	0.01	6%
Montana state	Montana	1.25	0.08	6%

Government	State or Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Nebraska state	Nebraska	1.08	0.05	5%
Douglas County	Nebraska	0.17	0.00	2%
Nevada state	Nevada	0.84	0.09	11%
Clark County	Nevada	0.30	0.02	6%
Las Vegas city	Nevada	0.12	0.11	93%
New Hampshire state	New Hampshire	1.25	0.43	34%
New Jersey state	New Jersey	2.39	0.05	2%
Bergen County	New Jersey	0.16	0.01	4%
Camden County	New Jersey	0.09	0.01	7%
Essex County	New Jersey	0.14	0.01	9%
Hudson County	New Jersey	0.12	0.01	5%
Middlesex County	New Jersey	0.14	0.01	4%
Monmouth County	New Jersey	0.11	0.02	18%
Ocean County	New Jersey	0.11	0.00	0%
Passaic County	New Jersey	0.09	0.05	60%
Union County	New Jersey	0.10	0.00	1%
New Mexico state	New Mexico	1.07	0.02	2%
Bernalillo County	New Mexico	0.03	0.00	13%
Albuquerque city	New Mexico	0.15	0.07	45%
New York state	New York	5.14	2.17	42%
Erie County	New York	0.16	0.03	16%
Monroe County	New York	0.13	0.04	28%
Nassau County	New York	0.10	0.10	100%
Suffolk County	New York	0.26	0.19	73%
Westchester County	New York	0.17	0.05	27%
Hempstead town	New York	0.13	0.01	5%
New York city	New York	1.46	1.45	99%
North Carolina state	North Carolina	3.59	0.30	8%
Guilford County	North Carolina	0.09	0.02	22%
Mecklenburg County	North Carolina	0.04	0.00	5%
Wake County	North Carolina	0.19	0.01	7%
Charlotte city	North Carolina	0.16	0.02	12%
North Dakota state	North Dakota	1.25	0.12	9%
Northern Mariana Islands territory	Northern Mariana Islands	0.04	0.01	14%
Ohio state	Ohio	3.75	0.44	12%

Government	State or Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Cuyahoga County	Ohio	0.22	0.03	13%
Franklin County	Ohio	0.08	0.03	36%
Hamilton County	Ohio	0.14	0.00	1%
Montgomery County	Ohio	0.09	0.04	43%
Summit County	Ohio	0.09	0.01	13%
Columbus city	Ohio	0.16	0.00	1%
Oklahoma state	Oklahoma	1.26	0.07	5%
Oklahoma County	Oklahoma	0.05	0.00	0%
Tulsa County	Oklahoma	0.11	0.00	1%
Oklahoma City city	Oklahoma	0.11	0.00	3%
Oregon state	Oregon	1.39	0.12	8%
Multnomah County	Oregon	0.03	0.01	25%
Washington County	Oregon	0.11	0.01	8%
Portland city	Oregon	0.11	0.00	3%
Pennsylvania state	Pennsylvania	3.94	1.13	29%
Allegheny County	Pennsylvania	0.21	0.01	6%
Bucks County	Pennsylvania	0.11	0.00	0%
Chester County	Pennsylvania	0.09	0.03	34%
Delaware County	Pennsylvania	0.10	0.03	25%
Lancaster County	Pennsylvania	0.10	0.01	5%
Montgomery County	Pennsylvania	0.15	0.01	3%
Philadelphia city	Pennsylvania	0.28	0.12	42%
Puerto Rico territory	Puerto Rico	2.24	0.63	28%
Rhode Island state	Rhode Island	1.25	0.25	20%
South Carolina state	South Carolina	1.91	0.00	0%
Greenville County	South Carolina	0.09	0.00	1%
South Dakota state	South Dakota	1.25	0.08	6%
Tennessee state	Tennessee	2.36	0.38	16%
Nashville-Davidson metropolitan government	Tennessee	0.12	0.03	28%
Shelby County	Tennessee	0.05	0.01	16%
Memphis city	Tennessee	0.11	0.03	25%
Texas state	Texas	8.04	0.83	10%
Bexar County	Texas	0.08	0.01	10%
Collin County	Texas	0.17	0.10	57%
Dallas County	Texas	0.24	0.01	6%

Government	State or Territory	Allocation (\$ Billions)	Costs Incurred (\$ Billions)	Costs Incurred as a % of Allocation
Denton County	Texas	0.15	0.03	20%
El Paso County	Texas	0.03	0.00	4%
Fort Bend County	Texas	0.13	0.00	1%
Harris County	Texas	0.43	0.01	3%
Hidalgo County	Texas	0.15	0.02	10%
Montgomery County	Texas	0.11	0.02	20%
Tarrant County	Texas	0.21	0.05	25%
Travis County	Texas	0.06	0.01	11%
Williamson County	Texas	0.09	0.04	38%
Austin city	Texas	0.17	0.08	45%
Dallas city	Texas	0.23	0.04	18%
El Paso city	Texas	0.12	0.00	0%
Fort Worth city	Texas	0.16	0.02	12%
Houston city	Texas	0.41	0.04	9%
San Antonio city	Texas	0.27	0.06	24%
U.S. Virgin Islands territory	U.S. Virgin Islands	0.07	0.02	27%
Utah state	Utah	0.94	0.20	21%
Salt Lake County	Utah	0.20	0.03	17%
Utah County	Utah	0.11	0.01	6%
Vermont state	Vermont	1.25	0.12	10%
Virginia state	Virginia	3.11	0.77	25%
Fairfax County	Virginia	0.20	0.05	26%
Washington state	Washington	2.17	0.01	0%
King County	Washington	0.26	0.05	21%
Pierce County	Washington	0.16	0.01	8%
Snohomish County	Washington	0.14	0.02	15%
Spokane County	Washington	0.09	0.00	1%
Seattle city	Washington	0.13	0.03	23%
West Virginia state	West Virginia	1.25	0.61	49%
Wisconsin state	Wisconsin	2.00	0.08	4%
Dane County	Wisconsin	0.10	0.03	33%
Milwaukee County	Wisconsin	0.06	0.01	21%
Milwaukee city	Wisconsin	0.10	0.01	6%
Wyoming state	Wyoming	1.25	0.04	4%

Source: U.S. Treasury, “Interim Report of Costs Incurred by State and Local Recipients through June 30,” July 23, 2020; and U.S. Treasury, “Interim Report of Costs Incurred by the District of Columbia and Territories through June 30,” July 23, 2020.

Notes: Recipients may choose to transfer funds to governments within their jurisdiction, but are not obligated to do so. The data reflect incurred costs from those governments. The data do not include information on the \$8 billion provided to tribal governments. Cost incurred entries of “<0.01” indicate positive costs of less than \$0.005 billion.

Author Information

Grant A. Driessen
Analyst in Public Finance

Acknowledgments

The author wishes to thank Jameson Carter, Gene Falk, and Maggie McCarty for their helpful contributions to this report.

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