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Education Recovery Benefits: Using Coronavirus State and Local Fiscal Recovery Funds to Address Children's Academic, Social, Emotional, and Mental Health Needs

By John P. Bailey

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Key Points

- The $350 billion of Coronavirus State and Local Fiscal Recovery Funds, a new program under the American Rescue Plan, provides unprecedented flexible funding to help state and local governments respond to their communities' public health challenges and economic needs created by the pandemic.
- Among the allowable uses of funds are programs and strategies to address the education and well-being needs of children in disproportionately impacted populations and communities.
- Governors, mayors, and other state and local leaders should consider using the funds to establish individual education recovery benefits that provide low-income families with direct financial assistance to address the inequities exacerbated by closed schools and poor-quality remote learning.
- The federal government has trusted low-income families to spend other direct cash assistance for their own best interests. State and local governments should also trust them to spend an education recovery benefit for their children's best interests.

The American Rescue Plan (ARP) provides $126 billion to assist with safely reopening schools and accelerating the academic recovery of students through the Elementary and Secondary Emergency Relief Fund (ESSER). In Section 9901, ARP authorizes the much more flexible $350 billion of Coronavirus State and Local Fiscal Recovery Funds allocated by the US Treasury Department, which may also be used for educational purposes. The flexibility offered through this program provides the opportunity for state and local leaders to provide direct financial assistance to underserved families to help address the well-being of children and accelerate their academic recovery (including through tutoring and parent-directed compensatory education services), social and emotional development, educational enrichment, and career development.

The Coronavirus State and Local Fiscal Recovery Funds is meant to bolster state, local, territorial, and tribal government responses to the public health emergency and economic disruptions caused by the novel coronavirus (Table 1).[1] Different funding formulas allocate the funds to these entities (Table 2) but provide significant discretion to state and local leaders in how to best deploy the funds to stabilize revenue, address budget shortfalls, support public health efforts, and address negative economic impacts of COVID-19.[2]

Guidance from the US Department of the Treasury also points to ways these funds can be used to address the needs of children who were hurt by COVID-19. Among the suggested allowable uses are tutoring; expanding early learning educational services; improving summer, after-school, and other extended learning and enrichment programs; and providing additional funding to low-income schools.

As part of their portfolio of academic recovery activities, state and local governments should consider establishing education recovery benefits to provide direct financial assistance to low-income families. This targeted financial assistance would help offset the economic hardship low-income families face due to the unexpected expenses created by school closures such as childcare, learning pods, tutoring, tuition for in-person learning at another school, and specialized therapies.

The federal government has widely used direct financial assistance throughout the pandemic to provide income support, rental assistance, and food assistance for families. It has the advantages of speed and flexibility to meet individuals' and families' immediate needs in weathering the disruptions COVID-19 created.

An education recovery benefit leverages this same mechanism to quickly provide flexible funding to low- to moderate-income and underserved families to address their children's social, emotional, and mental health needs. The federal government has trusted low-income families to spend other direct cash assistance for their own best interests. State and local governments should also trust them to spend an education recovery benefit for their children's best interests.

Overview of the Coronavirus State and Local Fiscal Recovery Funds Program

According to the US Department of the Treasury, the $350 billion in Coronavirus State and Local Fiscal Recovery Funds is meant to "provide a substantial infusion of resources to help turn the tide on the pandemic, address its economic fallout, and lay the foundation for a strong and equitable recovery." An interim final rule (IFR)[3] issued by the department outlines a wide range of allowable uses of funds that include:

- Providing support for COVID-19 mitigation efforts including COVID-19 testing, contact tracing, vaccine distribution, public communication efforts, medical expenses, prevention, mitigation, and other services in schools;
- Addressing negative economic impacts including economic harms to workers, households, small businesses, impacted industries, and the public sector and providing aid to unemployed workers; job

Table 1. Coronavirus State and Local Fiscal Recovery Funds Funding Amounts

Entity	Amount (in Billions)
States and District of Columbia	$195.3
Counties	$65.1
Cities	$45.6
Tribal Governments	$20.0
Territories	$4.5
Non-Entitlement Units of Local Government	$19.5

Source: US Department of the Treasury, "Coronavirus State and Local Fiscal Recovery Funds," https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds.

training, loans, grants, or in-kind assistance to small businesses and nonprofit organizations; and cash assistance programs that respond to the COVID-19 public health emergency;

- Replacing lost public-sector revenue to avoid cuts to government services;
- Providing premium pay for essential workers—up to $13 per hour in addition to wages or remuneration the worker otherwise receives that does not exceed $25,000 per eligible worker; and
- Investing in water, sewer, and broadband infrastructure.

Treasury's IFR calls attention to how significantly COVID-19 affects low-income and minority children, specifically those who "lacked the resources to participate fully in remote schooling or live in households without adults available throughout the day to assist with online coursework."[4] To address these disparities, the IFR encourages educational services as an allowable use of funds to help address the education and well-being needs of children in disproportionately impacted populations and communities. Examples offered include:

- New or expanded early learning services;
- Assistance to high-poverty school districts to advance equitable funding across districts and geographies;
- Educational and evidence-based services to address students' academic, social, emotional, and mental health needs;
- Strategies that accelerate student learning through tutoring, extended learning time, summer enrichment programs, after-school programs, extended learning and enrichment programs, or statewide programs addressing learning loss;
- Support for safely reopening schools through upgrading ventilation systems, establishing COVID-19 testing programs, or setting up school-based vaccination clinics; and
- Help closing the homework gap by providing additional devices, broadband services, and technical support for low-income students.

These examples illustrate the flexible ways the funds can be used. More significantly, the IFR does not establish any restrictions or ineligible educational uses of funds. Further, it focuses exclusively on children's and adults' needs without distinguishing different providers of services such as public schools, private schools, private entities, and nonprofit organizations. This is consistent with the stated legislative and regulatory intentions to provide state and local leaders with maximum flexibility to meet communities' and children's diverse needs.

Education Recovery Benefits for Children

The flexibility of these funds allows state and local government leaders to establish a temporary education recovery benefit that provides direct cash assistance programs to help low- to moderate-income and underserved families cover the additional costs they confront with addressing their children's academic and social and emotional needs. Parents and families could use these funds to pay for childcare, school tuition, tutoring, online education programs, therapies for students with special needs, textbooks or other instructional materials, home internet connectivity, mental health care, transportation costs, or costs associated with educational enrichment programs.

This use of funds is entirely consistent with the Coronavirus State and Local Fiscal Recovery Funds' goals and meets the tests set out in the IFR.

Federal Support for Direct Cash Assistance. Direct cash assistance has the advantages of speed and flexibility to meet Americans' immediate needs, including rent, food, groceries, and utility bills. These strengths have led the federal government to use this policy mechanism as one of the primary means of providing assistance to individuals and families that confronted economic hardships COVID-19 created.[5]

Starting in March 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act provided economic impact payments of up to $1,200 per adult for eligible individuals and $500 per qualifying child under age 17. The payments were phased out over higher-income thresholds. The COVID-19-related Tax Relief Act of 2020 provided additional payments of up to $600 per eligible adult and up to $600 for each qualifying child under age 17. The ARP also included economic impact payments of up to $1,400 for eligible individuals or $2,800 for married couples filing jointly, plus $1,400 for each qualifying dependent, including adult dependents.

The federal government also created assistance programs with more narrow scopes focused on specific needs. For example, the Pandemic Electronic Benefit Transfer (P-EBT) program was created in the Families First Coronavirus Response Act of 2020 to supplement school meals that students missed while schools were closed.[6] Through P-EBT, eligible schoolchildren receive temporary emergency nutrition benefits loaded on EBT cards that are used to purchase groceries. Eligible students include those who qualify for free or reduced-price school meals under the National School Lunch Program or households that participate in the Supplemental Nutrition Assistance Program and have children under age 6. At least 34 states extended P-EBT benefits to children in households that lost income due to the pandemic.[7]

The $350 billion allocated through the Coronavirus State and Local Fiscal Recovery Funds also allows state and local governments to use the funds for direct cash assistance programs to provide additional support for unemployed individuals, rental or utility assistance, and premium pay for essential workers. The IFR states that a "cash transfer program may focus on unemployed workers or low- and moderate-income families, which have faced disproportionate economic harms due to the pandemic."[8] It goes on to state that a cash transfer must be reasonably proportional to the negative economic impact it is intended to address.

Addressing Negative Economic Impacts of Disrupted Education. Low- and moderate-income parents of school-age children have experienced significant economic hardships throughout the pandemic. At least 20 million children are living in a household with someone who lost a job.[9] According to Urban Institute research, half of lower-income parents, half of Hispanic parents, and nearly half of Black parents reported economic hardship and financial instability leading to decreasing spending on food, tapping into savings, or increasing credit card debt.[10]

The economic effects have been particularly devastating for the 1.6 million mothers who left the labor force due to school closures.[11] Studies conducted by the Federal Reserve of Dallas,[12] Washington University in St. Louis,[13] and the Hamilton Project at the Brookings Institution[14] found that mothers were more likely to have left the labor force to care for their children because of remote learning.

The shift to remote learning created additional economic challenges for families that suddenly confronted unexpected educational costs. The financial means available to higher-income parents allowed them to pursue supplemental and alternative educational opportunities at higher rates than lower-income parents could. This included switching their child's school, hiring tutors, transferring to an in-person public or private school, or participating in learning pods.

These same options were more difficult to afford for low-income families. According to Tyton Partners, more low-income families moved into private school during the pandemic, leading to an estimated net increase of approximately 290,000 low-income families.[15] Low-income families' spending on out-of-school educational activities also increased during the pandemic. The average monthly spending on educational activities grew 10 percent to $77. In addition, an estimated 5 percent of low-income families participated in supplemental learning pods during COVID-19, paying on average $4,500 over the year.

Parents also made enormous sacrifices to cover these costs. Tyton's research shows that nearly 30 percent of parents reported they had to work different hours to accommodate their child participating in supplemental services such as learning pods, and more than 20 percent said they had to reduce spending, take on additional jobs, or use savings to pay for these services.

For millions of students with disabilities and special needs, the shift to remote learning has created additional challenges and financial pressures for families that had to pay out of pocket for therapies and services often provided by schools.[16] NPR reported how "modified instruction, behavioral counseling, and speech and physical therapy disappeared or were feebly reproduced online, for three, six, nine months. In some places, they have yet to fully resume."[17] In Illinois, several school districts informed parents of students with special needs that they would need to accept reduced services for their child or acknowledge that they were "voluntarily waiving" their rights to a "free appropriate public education" and the ability to seek services from the school later.[18]

Addressing Students' Academic, Social, Emotional, and Mental Health Needs. We still do not yet have a clear picture of the true academic and mental health costs attributed to school closures and remote learning, but early indicators suggest a significant number of students face both short- and long-term harms. McKinsey & Company analyzed assessment data from the Curriculum Associates' i-Ready platform and found students could lose as much as nine months of learning in math by the end of the school year. Students of color could be as much as a full year behind.[19]

An analysis of data from the Ohio Third-Grade English Language Arts assessment by Ohio State University researchers revealed an average drop in scores equivalent to one-third of a year's worth of learning. Declines in Black students' test scores were nearly 50 percent greater than White students' test scores, representing a total loss of one-half of a year's worth of learning. Achievement declines were more severe in districts that began the academic year using fully remote instruction, compared with districts using either hybrid or in-person instruction.[20]

In Texas districts where fewer than a quarter of classes were held in person, the number of students who met math test expectations fell by 32 percentage points, and the number of students who met reading expectations dropped by 9 percentage points, according to statewide assessment results.[21] As a result, 800,000 more students are below grade level in mathematics this year because of disruptions caused by COVID-19.

These short-term educational shocks have long-term economic consequences for children. Separate analyses McKinsey & Company[22] and Opportunity Insights[23] conducted arrived at a similar conclusion: that these learning losses could lead to as much as $88,000 in reduced lifetime earnings. These costs are significantly higher for Black and Hispanic Americans.

Children's well-being has also suffered because of school closures. The proportion of emergency room visits related to mental health among kids age 12 to 17 increased 31 percent from 2019 to 2020, according to the Centers for Disease Control and Prevention.[24] According to a report from Epic Health Research Network, mental health visits for adolescent girls increased by 11.3 percent over predicted volumes during the COVID-19 pandemic.[25]

Media reports from around the country have also highlighted this trend. Pima County in Arizona experienced a 67 percent increase in suicides among children age 12 to 17.[26] The *New York Times* reported that an alert system used by the Clark County School District in Nevada flagged more than 3,100 potential suicide risks based on student writing on school-issued iPads. By December 2020, 18 students had taken their own lives.[27]

Addressing Ongoing Disruptions to In-Person Learning. Families may experience additional disruptions with in-person learning during the 2021–22 academic year for several reasons. First, a significant number of parents are still hesitant to send their children back to school. One RAND Corporation survey found that while most parents plan to send their children back to school, 12 percent were unsure, and 5 percent do not plan to send their children back to school.[28] However, as many as 20 percent of both Black and Hispanic parents are unsure, nearly three times as high as White parents. An EdChoice and Morning Consult survey of Black parents revealed similar trends, finding that only half believe it will be safe to send children back to school for in-person classes by September 2021, and more than 31 percent believe it would take longer.[29] Census data also show that the proportion of Black homeschoolers increased almost fivefold to 16.1 percent over the past year.[30]

Second, schools may still experience disruptions to in-person learning due to local outbreaks of COVID-19. Children are significantly at less risk than adults are for severe complications or death from COVID-19, but they are still vulnerable to infection and unknowingly spreading it.[31] The more infectious Delta variant is now the most common strain in the US. The path of least resistance for its transmission comes from those who are not vaccinated, which suggests states with low vaccination rates, particularly among teens, are more vulnerable to cases that could trigger quarantining classes of students and a return to remote learning. Already in the United Kingdom, more than 640,000 students were learning remotely due to confirmed COVID-19 cases that triggered self-isolation.[32]

These trends suggest that continued disruptions to learning are likely in the coming school year, which will continue to create challenges for both parents and children who will need additional support for childcare, supplemental learning resources, and specialized therapies.

Considerations for Establishing a Direct Cash Assistance Program for Children

The Coronavirus State and Local Fiscal Recovery Funds offers an opportunity to provide direct funding to support academic, social, emotional, and mental health assistance for children disproportionately affected by COVID-19 and disrupted education. Targeting funds to low- and moderate-income families or students and families most affected by COVID-19 will give parents financial means to secure the same educational services available to higher-income families throughout the pandemic. More importantly, it gives these families the agency to address their children's immediate needs to prevent further harms later in their lives.

Experience with existing school choice programs demonstrates the myriad of ways families spend flexible funding. For example, of the $117 million spent by families receiving Florida's Gardiner Scholarships during the 2019–20 school year, 57 percent was spent on school tuition, 25 percent on instructional materials, 8 percent on special services, and 5 percent on tutoring.[33] A study of the Empowerment Savings Account program in Arizona also confirmed that families use the funding for multiple purposes beyond just tuition.[34]

The Foundation for Excellence in Education's model education scholarship accounts policy also offers a useful starting point for thinking through the structure of a direct cash assistance program.[35] The resource offers definitions, suggested targeting criteria, and eligible services that can be used as a framework for thinking through the design considerations for an education recovery benefit.

State policymakers have also experimented with direct cash assistance programs to provide support for low-income families during the pandemic. In 2021 alone, seven states created new tax credit scholarships or education savings accounts (ESAs), and more than a dozen have expanded programs.

For example, South Carolina established the Safe Access to Flexible Education Grants that used $32 million to provide assistance up to $6,500 to about 5,000 students in families that have household incomes at less than 300 percent of the federal poverty level.[36] Oklahoma used $10 million to provide scholarships to students "whose continued attendance is threatened by the financial fallout of COVID-19."[37] Oklahoma also created an $8 million Bridge the Gap Digital Wallet grant program to provide grants to families to buy "curriculum content, tutoring services and/or technology."[38] Finally, to provide direct relief to families in need, New Hampshire created the $2 million Yes, Every Student program to award supplemental scholarships to public and private school families accessing tutoring, special education services and therapies, and tuition.[39]

Several of these programs relied on using federal CARES Act Governor's Emergency Education Relief Funds (GEER).[40] Some of the initiatives were blocked by court challenges, and, unfortunately, Congress prohibited the use of future GEER funding under the Coronavirus Response and Relief Supplemental Appropriations Act to provide or support vouchers, tuition tax credit programs, ESAs, scholarships, scholarship programs, or tuition-assistance programs for elementary or secondary education. The exception is that if funds from GEER under the original CARES Act were used for the aforementioned activities, the same students could continue to receive the same services with GEER II money for the 2020–21 school year only.

However, Congress did not extend this prohibition to the more flexible Coronavirus State and Local Fiscal Recovery Funds. In fact, the federal government has actively encouraged state and local governments to establish programs that provide direct cash assistance to low-income families. This offers state and local policymakers a new source of funding to support these existing GEER-funded efforts and launch new programs.

The design of direct cash assistance programs for children should consider the following.

Defining Eligible Families. In defining "disproportionately impacted families," states could focus on income, number of days a student was prevented from in-person schooling, formative assessments identifying a significant loss of learning, significant delays in social and emotional development, or experience of trauma including loss of a family member due to COVID-19. Support could also continue educational benefits for families participating in existing programs or be directed to parents who are more hesitant in sending their children back to in-person learning, which includes a large number of Black and Hispanic families.[41]

Defining Eligible Services. An education recovery benefit could be designed to simply provide direct cash assistance to families without restrictions on eligible services, similar to the structure of economic impact payments offered through the past COVID-19 relief bills.

State and local leaders could also provide a more narrowly defined list of services a family might choose from to ensure they are high quality, evidence-based, and politically defensible. This type of targeting of eligible services has been used to support rental assistance or food assistance such as through P-EBT. Policymakers should define a list of eligible services with the broadest flexibility possible while still establishing clear guardrails to prevent abuse. Potential services could include:

- Private or public school tuition and fees;
- Homeschooling curriculum and resources;
- Technology and online services;
- Transportation to school, tutoring, therapy, or supplemental educational services;
- Online learning courses and programs;
- Tutoring;
- Supplemental educational services, including those offered by learning pods;
- Therapies, including those delivered in person and those offered through telemedicine;
- Mental and behavioral health services;
- Enrichment programs, summer camps, or after-school programs; and
- Specialized resources, such as culturally responsive books.

Defining the Amount of the Benefit. The size of the benefit will depend on the range of eligible services and reflect eligible students' and families' needs. New Hampshire's Yes, Every Student program provides $1,000–$5,000 per child depending on student need and whether services provided are supplemental or a full-time education program.[42] The THRIVE East of the River direct cash benefit program in Washington, DC, provides up to $5,500

Table 2. ESA Award Amounts and Categorical Expenditures (2019)

Variable	2019
ESA Award Amount	$10,346
Private Tuition	$5,283
Instructional Materials	$2,019
Specialized Services	$909
Curriculum	$119
Testing	$4
College	$161
Public Services	$145
Tutoring	$448

Source: Michelle L. Lofton and Martin F. Lueken, "Distribution of Education Savings Accounts Usage Among Families: Evidence from the Florida Gardiner Program" (working paper, Brown University, Annenberg Institute, Providence, RI, 2021), https:// doi.org/10.26300/baz8-7757.

for families over five months.[43] Arizona's Empowerment Scholarship Account program offers up to $6,600 per child. A review of the Florida Gardiner Scholarship Program showed an award of $10,346 per student that was spent across several categories (Table 3).

Survey research by EdChoice and Morning Consult has found that low-income families are willing to spend $495 per month on a learning pod and $374 per month on tutoring for their child.[44] Another survey conducted by Beacon Research asked parents how much impact a one-time grant of $500 per child would have on their own child or children and their academic success. More than 66 percent responded it would be helpful, including 67 percent of Black parents, 65 percent of Latino parents, and nearly 70 percent of parents earning less than $50,000 in annual income.[45]

Defining the Duration of the Benefits. The Coronavirus State and Local Fiscal Recovery Funds is a one-time infusion of emergency funding in response to the pandemic. Funds can only cover costs incurred between March 3, 2021, and December 31, 2024. This means an education recovery benefit program could reimburse costs for families as far back as March while also providing ongoing support to families over the next three years.

But the program is time limited. Leaders need to balance introducing this support to families knowing that there will be a funding cliff unless state funds are allocated to continue the benefits.

Leveraging Existing Policy Structures. An education recovery benefit could be delivered on top of existing resources provided through existing policy mechanisms. Some states may be able to leverage their ESAs to allocate funds.[46] For example, Idaho's Strong Families, Strong Students initiative provides low-income families with $1,500 per child (up to $3,500 per family)[47] to use for various educational purposes.[48]

The exception is state tax credit programs used to support education scholarships. The ARP and IFR prohibit using these recovery funds to directly or indirectly offset a reduction in net tax revenue resulting from a change in law, regulation, or administrative interpretation during the pandemic. This is one of the few areas of the legislation that has an enforcement mechanism in which the Treasury can require a state or local government to repay some or all the funding used to provide the offset in tax revenue.

Supporting the Supply Side of Options. State and local policymakers could also use their Coronavirus State and Local Fiscal Recovery Funds to support providers of services for families. For example, A for Arizona's Expansion and Innovation Fund, in partnership with Arizona Gov. Doug Ducey, used $1.5 million in GEERs seed funding to help jump-start equitable small learning communities, micro-schools, and learning pods to provide access to high-quality options for student populations that were significantly disrupted during the pandemic and to meet the needs of essential workers and their families. The New Hampshire Department of Education announced the Recovering Bright Futures Program, in partnership with Prenda, to support new learning pods, especially serving students who have experienced learning loss.[49] The Delaware Department of Education also launched several statewide activities for students including a reading app, *Zearn Math*, to support on-demand math lessons and one-on-one tutoring.[50] Kansas is reserving a portion of its ESSER funds for an initiative that will offset the cost of admission for students to visit museums, zoos, historical sites, state parks, and the state fair.

Conclusion

School closures disrupted millions of students' lives and created economic hardship for many parents. State and local government leaders are responding with numerous efforts including high-dosage tutoring, intensive summer school programs, additional school counselors and social workers, and enrichment programs.

An education recovery benefit program is simply another tool in the recovery toolbox that can provide parents with the flexible financial assistance needed to address the academic and well-being challenges their children face. No one knows their children's needs better than parents do. Providing direct support to these underserved parents will help address the deep disparities school closures created.

Table 3. Coronavirus State and Local Fiscal Recovery Funds

	State Funding	Non-Entitlement Entities	Counties		Cities		Total
State	Total Funding	Total Funding	Number	Total Funding	Number	Total Funding	Total Funding
Alabama	$2,120,279,417	$356,382,822	67	$952,386,209	21	$430,650,620	$3,859,699,068
Alaska	$1,011,788,220	$43,189,176	29	$142,094,040	2	$52,928,564	$1,250,000,000
Arizona	$4,182,827,492	$226,731,767	15	$1,413,805,450	24	$1,003,151,239	$6,826,515,948
Arkansas	$1,573,121,581	$216,225,138	75	$586,173,048	14	$208,848,763	$2,584,368,530
California	$27,017,016,860	$1,218,261,277	58	$7,674,786,119	191	$7,004,519,561	$42,914,583,817
Colorado	$3,828,761,790	$265,396,436	64	$1,118,566,954	19	$551,290,906	$5,764,016,086
Connecticut	$2,812,288,082	$202,744,874	8	$692,515,202	22	$661,392,193	$4,368,940,351
Delaware	$924,597,608	$90,583,517	3	$189,142,241	2	$63,965,037	$1,268,288,403
DC	$1,802,441,116	$0	1	$137,083,470	1	$372,859,344	$2,312,383,930
Florida	$8,816,581,839	$1,416,425,123	67	$4,171,798,633	77	$1,517,703,957	$15,922,509,552
Georgia	$4,853,535,460	$861,827,586	159	$2,072,390,644	23	$576,059,064	$8,363,812,754
Hawaii	$1,641,602,610	$46,191,175	5	$275,016,538	1	$196,954,703	$2,159,765,026
Idaho	$1,094,018,353	$107,940,808	44	$347,116,427	9	$123,848,501	$1,672,924,089
Illinois	$8,127,679,949	$742,179,391	102	$2,461,352,676	46	$2,726,470,825	$14,057,682,841
Indiana	$3,071,830,673	$432,551,280	92	$1,307,654,622	25	$847,639,658	$5,659,676,233
Iowa	$1,480,862,558	$221,737,821	99	$612,835,359	12	$339,004,380	$2,654,440,118
Kansas	$1,583,680,553	$167,352,563	105	$565,877,094	10	$260,286,572	$2,577,196,782
Kentucky	$2,183,237,291	$324,203,207	120	$867,793,106	9	$395,397,702	$3,770,631,306
Louisiana	$3,011,136,887	$315,493,318	64	$902,973,736	13	$589,077,802	$4,818,681,743
Maine	$997,495,130	$119,223,764	16	$261,097,422	6	$121,542,636	$1,499,358,952
Maryland	$3,717,212,336	$528,963,161	24	$1,174,302,468	9	$619,195,908	$6,039,673,873
Massachusetts	$5,286,067,526	$385,056,772	14	$1,338,787,907	38	$1,664,510,656	$8,674,422,861
Michigan	$6,540,417,627	$644,291,475	83	$1,939,829,897	49	$1,822,870,482	$10,947,409,481
Minnesota	$2,833,294,345	$376,932,399	87	$1,111,301,984	21	$644,156,385	$4,965,685,113
Mississippi	$1,806,373,346	$268,046,958	82	$578,082,050	7	$101,070,869	$2,753,573,223
Missouri	$2,685,296,131	$450,143,657	115	$1,192,123,439	15	$830,549,274	$5,158,112,501

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Table 3. Coronavirus State and Local Fiscal Recovery Funds *(continued)*

	State Funding	Non-Entitlement Entities	Counties		Cities		Total
State	Total Funding	Total Funding	Number	Total Funding	Number	Total Funding	Total Funding
Montana	$906,418,527	$86,377,829	56	$207,597,597	3	$49,606,047	$1,250,000,000
Nebraska	$1,040,157,440	$111,189,720	93	$375,736,074	4	$176,030,046	$1,703,113,280
Nevada	$2,738,837,229	$150,738,524	17	$598,284,192	6	$291,940,963	$3,779,800,908
New Hamp-shire	$994,555,878	$112,208,773	10	$264,107,922	5	$85,984,098	$1,456,856,671
New Jersey	$6,244,537,956	$578,121,375	21	$1,827,756,800	48	$1,189,566,651	$9,839,982,782
New Mexico	$1,751,542,835	$126,089,079	33	$407,284,450	5	$171,356,430	$2,456,272,794
New York	$12,744,981,589	$774,248,894	62	$3,900,063,031	43	$6,040,655,651	$23,459,949,165
North Carolina	$5,439,309,692	$705,384,207	100	$2,037,187,362	26	$668,167,686	$8,850,048,947
North Dakota	$1,007,502,515	$53,174,975	53	$148,021,613	3	$41,300,897	$1,250,000,000
Ohio	$5,368,386,901	$843,726,939	88	$2,270,470,641	38	$2,175,200,110	$10,657,784,591
Oklahoma	$1,870,417,576	$238,432,979	77	$768,595,226	10	$315,826,918	$3,193,272,699
Oregon	$2,648,024,988	$248,351,580	36	$819,245,967	16	$436,927,036	$4,152,549,571
Pennsylvania	$7,291,328,098	$983,008,128	67	$2,840,920,418	38	$2,335,018,856	$13,450,275,500
Rhode Island	$1,131,061,057	$58,146,731	5	$205,768,455	6	$272,919,729	$1,667,895,972
South Carolina	$2,499,067,329	$435,125,080	46	$1,000,077,338	17	$191,161,056	$4,125,430,803
South Dakota	$974,478,793	$65,246,504	66	$171,834,638	2	$38,440,065	$1,250,000,000
Tennessee	$3,725,832,113	$438,055,590	95	$1,326,486,991	18	$516,849,109	$6,007,223,803
Texas	$15,814,388,615	$1,386,117,819	254	$5,676,347,221	75	$3,377,178,266	$26,254,031,921
Utah	$1,377,866,888	$186,820,600	29	$622,719,759	16	$289,623,303	$2,477,030,550
Vermont	$1,049,287,303	$58,788,245	14	$121,202,550	2	$20,721,902	$1,250,000,000
Virginia	$4,293,727,162	$633,753,549	133	$1,657,924,506	26	$618,276,089	$7,203,681,306
Washington	$4,427,709,356	$442,823,871	39	$1,479,103,697	34	$770,396,884	$7,120,033,808
West Virginia	$1,355,489,988	$162,490,814	55	$348,103,547	9	$168,188,715	$2,034,273,064
Wisconsin	$2,533,160,627	$411,577,691	72	$1,130,939,548	21	$780,300,679	$4,855,978,545
Wyoming	$1,068,484,768	$47,790,929	23	$112,417,150	2	$21,307,153	$1,250,000,000

Source: US Department of the Treasury, "Coronavirus State and Local Fiscal Recovery Funds," https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/state-and-local-fiscal-recovery-funds.

About the Author

John P. Bailey is a nonresident senior fellow at the American Enterprise Institute. He previously served as a domestic policy adviser at the White House, deputy policy director at the US Department of Commerce, and director of educational technology at the US Department of Education.

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