Covid Recovery Spending

By George Ashford '25

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The American Rescue Plan Act (ARPA) of 2021, a $1.9 trillion fiscal stimulus and relief bill passed in March of 2021, poured out large amounts of federal money through a wide variety of programs, including direct payments to individuals, the expansion of the Child Tax Credit, loans for small businesses, and rental assistance, as shown in the Congressional Budget Office report and Treasury Department fact sheet for the bill. The Congressional Research Office report shows that ARPA's biggest investment -- by over $100 billion -- was in the State and Local Fiscal Recovery Fund (SLFRF). The SLFRF provides $350 billion for states, municipalities, counties, tribes, and territories, including $130 billion for local governments split evenly between municipalities and counties. That $130 billion in grants for local governments gives the SLFRF the potential to make a significant impact on cities' and counties' ability to invest in everything from water infrastructure to policing and public safety. This article will analyze how cities in the Inland Empire are using State and Local Fiscal Recovery Funds (SLFRFs).

SLFRFs provide a unique window into the priorities of local government leaders due to the grants' size and wide range of allowable uses. Local governments in California are limited in their ability to raise revenue for discretionary spending, and 64% of municipal revenue is restricted to a specific use, according to an analysis by the Institute for Local Government. The analysis found most state and federal grants, for instance, can only be spent on specified programs. Much of unrestricted local revenue comes from property taxes, which require two-thirds voter approval in California. The Institute for Local Government points out that local government charges for fees are also limited to the cost of providing the service for which the fee is levied. In this environment, SLFRFs can be seen as a massive windfall. Not only can they be used for a relatively wide variety of programs, they constitute an average of 38% of Inland Empire local governments' pre-pandemic revenue. The degree of fiscal license that the grants' size and unrestricted nature gives to local governments means that their spending may reflect the priorities of local government leaders better than heavily general revenue spending.

According to the Treasury Department, SLFRFs are intended to support state and local COVID-19 responses, replace lost state and local revenue to prevent layoffs, and enable state and local governments to financially stabilize families and businesses and address causes of the unequal impact of the pandemic. The White House has not made the funds a major part of its messaging in support of ARPA. In his official remarks the day after signing the act, President Joe Biden did not mention the SLFRF at all. Republicans, however, have focused much of their criticism of ARPA on the SLFRF. One Fox Business article quoted Republican members of Congress claiming that the program is fiscally irresponsible, dubbing it the "blue state bailout." Nevertheless, progressive polling organization Data for Progress found that 76% of Americans supported the program in a survey just before the bill passed.

Cities will receive SLFRP funds in 2021 and 2022. They have until December 31, 2024 to allocate their SLFRF funds and until December 31, 2026 to disburse those funds.

Before ARPA, local governments were preparing for significant declines in revenue due to the COVID-19 recession. A survey of North Carolina municipalities published in the State and Local Government Review found that "92 percent of jurisdictions reported anticipating a general-fund shortfall for FY 2021, and over 20 percent expected shortfalls exceeding 10 percent of their general funds." A Brookings analysis found that falling revenues during the 2008 recession forced state and local governments to raise taxes, cut spending, or both, creating a drag on the already struggling economy. A key goal of SLFRF in replacing state and local revenue was to avoid a similar dynamic in 2021. But far from being limited to revenue replacement, SLFRFs have a remarkably wide variety of allowable uses. According to a National League of Cities analysis of the Treasury Department's regulations, local governments can spend SLFRF on anything from broadband infrastructure to cutting taxes. This flexibility, combined with its sheer size, had led observers such as the Government Finance Officers Association to conclude that the SLFRF "could be transformational for state and local governments."

Research on municipal SLFRF spending is limited, since the funds were appropriated just a year ago and, as the National of League of Cities' SLFRF information page points out, the Treasury Department only released compliance and reporting guidance in June of 2021. What research there is focuses on major cities around the country. Alan Berbue and Eli Byerly-Duke of the Brookings Institution analyzed 20 major cities' first quarterly SLRF spending reports, finding that they have collectively spent 18.1% of their funds, with 38.5% committed to revenue replacement and 20.7% committed to helping communities disproportionately affected by the pandemic. Marc Joffe of the Reason Foundation analyzed reports from 142 states, large cities and counties, and found that they had spent only 2.9% of their funds. Bruggerman et. al., writing for the Nowak Metro Finance Lab at Drexel University, presented Detroit, Baltimore, Macon, GA and Milwaukee as models of four different approaches that cities have used to allocate SLFRFs. They find that Detroit used a top-down, mayor-led process, Baltimore opened up their funds to proposals from city agencies and community organizations, Macon is focusing on collaboration with local philanthropy to leverage additional capital, and Milwaukee is undergoing a stakeholder and community engagement process that will culminate in a plan from the mayor. These studies provide national context for SLFRF spending and establish frameworks for this analysis.

The extensive literature on the Community Development Block Grants (CDBG) can offer clues about how local governments spend federal funds when given a high degree of flexibility. There are notable parallels

Riverside County

City	SLFRF Grant	FY 2018-19 Revenues	SLFRF as a % of FY2018-19 Revenue	SLFRF Funds Allocated as of March 2022	% SLFRF Funds Allocated as of March 2022
Banning	$7,468,727	$18,167,303	41%	$1,663,811	22%
Beaumont	$7,306,318	$29,289,424	25%	$2,493,203	34%
Blythe	$4,708,353	$9,254,990	51%	*	
Calimesa	$2,191,267	$5,841,542	38%	*	
Canyon Lake	$2,698,416	$5,005,880	54%	**	
Cathedral City	$15,572,693	$43,439,866	36%	$9,453,230	61%
Coachella	$10,942,698	$24,488,836	45%	$31,000	0%
Corona	$29,158,725	$136,104,393	21%	$29,138,725	100%
Desert Hot Springs	$6,908,231	$20,142,977	34%	$1,923,794	28%
Eastvale	$7,360,219	$27,324,417	27%	$4,013,420	55%
Hemet	$21,674,344	$51,648,537	42%	**	
Indian Wells	$1,308,540	$18,544,003	7%	*	
Indio	$20,425,061	$77,379,639	26%	$20,425,061	100%
Jurupa Valley	$28,077,013	$36,170,467	78%	**	
Lake Elsinore	$14,967,198	$43,532,726	34%	$14,967,198	100%
La Quinta	$9,987,009	$52,297,400	19%	**	
Menifee	$13,213,674	$53,083,407	25%	**	
Moreno Valley	$48,481,233	$104,816,445	46%	**	
Murrieta	$16,463,101	$45,555,562	36%	*	
Norco	$6,364,242	$19,480,548	33%	$3,162,193	50%
Palm Desert	$9,983,052	$58,012,396	17%	**	
Palm Springs	$10,820,822	$127,195,360	9%	$5,410,411	50%
Perris	$22,171,505			$19,975,064	
Rancho Mirage	$4,432,291	$31,281,978	14%	*	
Riverside	$73,535,189	$270,070,217	27%	$36,767,594	50%
San Jacinto	$11,773,274	$17,266,841	68%	$340,005	3%
Temecula	$14,079,507	$78,359,478	18%	$7,039,754	50%
Wildomar City	$8,905,968	$11,301,700	79%	$315,000	4%

Data Sources

SLFRF Funds: National League of Cities, Local Allocations in the American Rescue Plan, https://www.nlc.org/resource/local-allocations-in-the-american-rescue-plan/.

FY 2018-19 Revenue: Budget documents from city websites.

SLFRF Allocations: Public records requests to each city.

* No SLFRF allocation as of March 2022.

** No information on SLFRF allocation as of March 2022.

San Bernardino County

City	SLFRF Grant	FY 2018-19 Revenues	SLFRF as a % of FY2018-19 Revenue	SLFRF Funds Allocated as of March 2022	% SLFRF Funds Allocated as of March 2022
Adelanto	$8,145,245	$20,604,579	40%	**	
Apple Valley	$14,883,978	$31,562,891	47%	$10,034,000	67%
Barstow	$5,720,976	$20,061,710	29%	$845,322	15%
Big Bear Lake	$1,262,849			$370,318	29%
Chino	$14,978,541	$71,173,730	21%	$14,978,541	100%
Chino Hills	$9,956,344	$45,283,133	22%	*	
Colton	$14,881,400	$39,782,821	37%	$1,327,579	9%
Fontana	$50,257,113	$111,309,220	45%	$50,257,203	100%
Grand Terrace	$3,010,360	$5,530,850	54%	*	
Hesperia	$23,403,687	$29,502,013	79%	*	
Highland	$14,895,107	$16,237,395	92%	**	
Loma Linda	$5,856,615	$20,833,200	28%	**	
Montclair	$9,588,706	$29,804,329	32%	$2,386,263	25%
Needles	$1,190,365			**	
Ontario	$45,609,291	$252,174,548	18%	$11,627,724	25%
Rancho Cucamonga	$26,835,530	$83,919,400	32%	*	
Redlands	$11,508,106	$68,483,422	17%	**	
Rialto	$29,373,105	$85,750,995	34%	$16,373,105	56%
San Bernardino	$77,656,407	$126,990,500	61%	$27,210,000	35%
Twentynine Palms	$6,237,216	$12,999,187	48%	**	
Upland	$15,213,716	$41,180,920	37%	**	
Victorville	$33,500,666	$72,289,599	46%	$33,500,665	100%
Yucaipa	$8,017,860			*	
Yucca Valley	$5,209,521	$13,062,146	40%	**	

Data Sources:
SLFRF Funds: National League of Cities, Local Allocations in the American Rescue Plan, https://www.nlc.org/resource/local-allocations-in-the-american-rescue-plan/.
FY 2018-19 Revenue: Budget documents from city websites.
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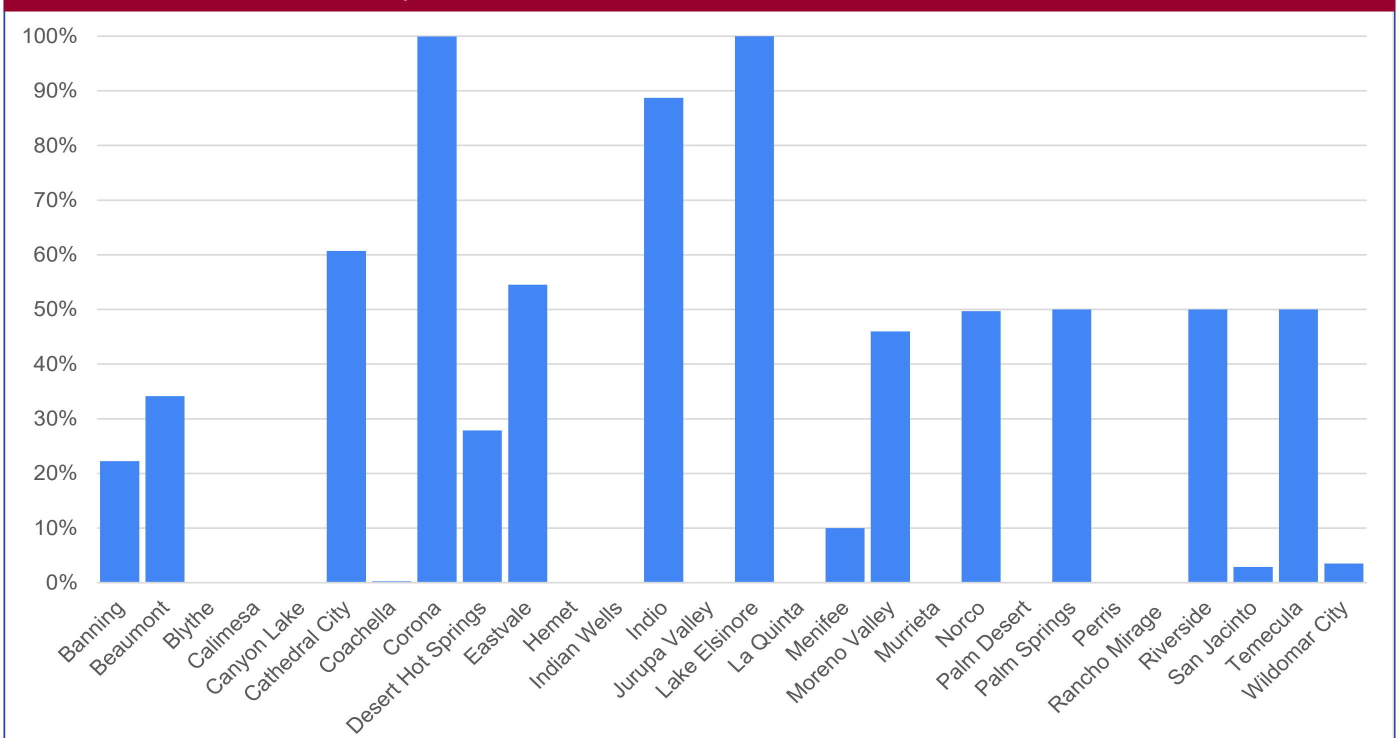
between the two programs. Like SLFRF, the CDBG significantly increased the control that state and local governments have over federal money. It combined several grants for specific items into a single block grant, giving local officials what political scientist Raymond Rosenfeld described as "considerable programmatic discretion within the national policy parameters." Political scientist Richard Nathan finds that increases in federal grants to local governments during the period of the CDBG's introduction affected the structure of local governments. The influx of money prompted cities to create departments of community development and social services and begin engaging in 'grantsmanship,' a new specialization dedicated to applying for and complying with grants. These same local government structures will play a central role in local spending of SLFRFs. SLFRFs were also distributed using the CDBG formula, according to information on the Treasury Department's Website. The Housing and Urban Development Department details the CDBG formula as allocating money to cities based on either (1) population, poverty and overcrowding or (2) growth lag, poverty, and pre-1940 housing, whichever combination of factors yields the city more funding. The use of the same formula provides further basis for comparison between the two programs.

A comprehensive, nationwide analysis from the Urban Institute indicates several patterns in local governments' use of the CDBG in the 1990s. Spending on housing and public facilities programs was negatively correlated, evidence that cities made tradeoffs between these priorities. Urban municipalities spent more on housing, suburbs spent more on public facilities. The Institute attributes variations in allocation to local political leaders' understanding of development needs. Funds were spent using a variety of strategies (redevelopment, conservation, growth etc.) with either a neighborhood-specific or citywide scope. Neighborhood-specific strategies took up 54 percent of total funds among the cities studied, and cities that were more urban, distressed, or that had spatially concentrated poverty, were more likely to use them.

The literature on which income groups benefit from the CDBG is mixed. In case studies of Milwaukee

Riverside County Cities, Percent of SLFRF Allocated (As of March 2022)



Data Source: Public records request to each city.

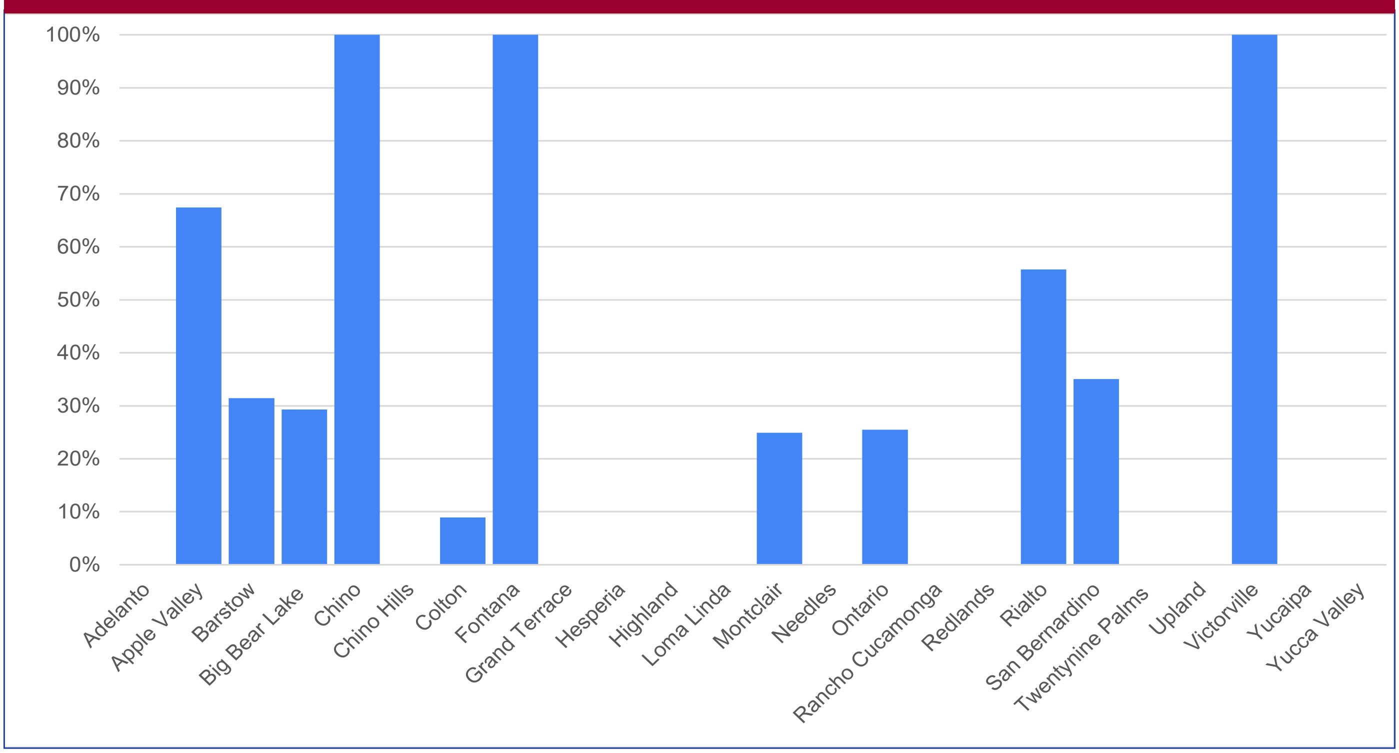
and Baltimore, Kenneth Wong and Paul Peterson find that local governments tend to spend CDBG funds on economic development rather than redistributive programs such as low-income housing improvements, reflecting "political elites' electoral concerns." Raymond Rosenfeld et.al. find the opposite -- in several Michigan cities, 75-91% of CDBG funds went to programs focusing on low and moderate-income residents.

Finally, the literature indicates that not every dollar in the CDBG materializes in new spending on CDBG eligible programs. Leah Brooks and Justin Phillips find that local governments sometimes treat CDBG funds as part of their total revenues, decreasing their own expenditure in CDBG program areas and then spending the extra money on pre-existing priorities. However, local governments do not do this perfectly. For every dollar of CDBG that an average city receives, it increases spending in CDBG program areas by around 50 cents. This is a result of 'the flypaper effect,' (explained by James Hines and Richard Thaler as federal money 'sticking where it hits'), caused by governments treating new sources of funding as at least partially outside of the cost-benefit calculations they make when spending their own revenue.

This analysis of Inland Empire SLFRF spending relies on data from a variety of sources. The National League of Cities (NLC) has a database that shows SLFRF grants to 52 cities in San Bernardino County and Riverside County. Individual SLFRF allocation data for municipalities come from two rounds of public records requests sent to the 52 cities, yielding 36 responses. Several cities have published long-term plans that outline broad categories for their ARPA spending, but they are not included in this analysis as they do not identify the specific programs where SLFRF would be spent. Only actual expenditures or formal budget obligations to specific programs are considered as 'allocations' in this analysis.

As of March 2022, 26 cities responded to our records requests with data on how they are allocating SLFRF grants. This represents $328 million in spending; it is 38% of the total grant to Inland Empire cities. This article breaks down these SLFRF allocations into 12 categories: employee compensation, facilities and ba-

San Bernardino County Cities, Percent of SLFRF Allocated (As of March 2022)



Data Source: Public records request to each city.

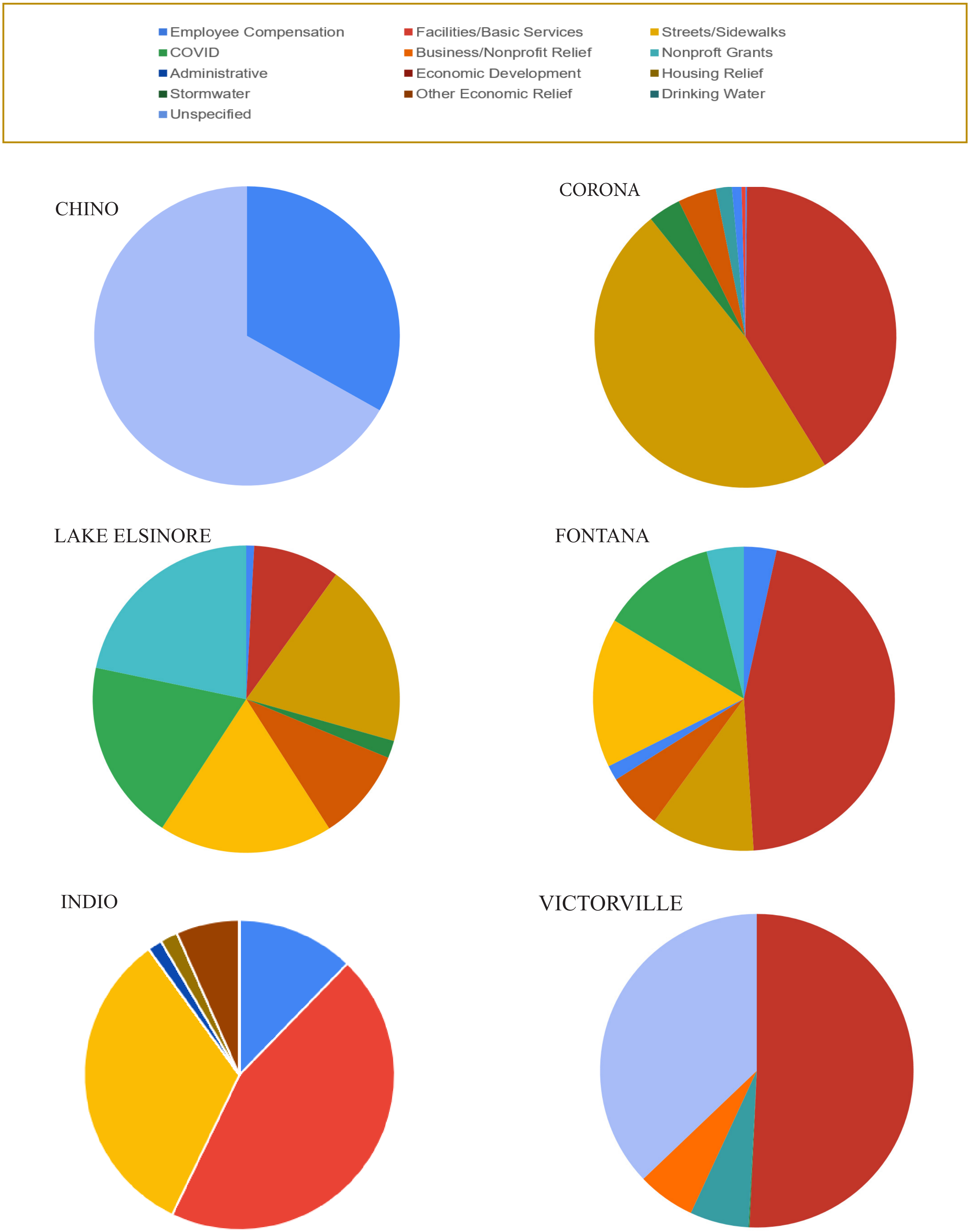
sic services, streets and sidewalks, COVID-19, business and nonprofit relief, nonprofit project grants, administrative, economic development, housing relief, stormwater, drinking water, and other economic relief. Facilities and basic services includes projects such as remodels and upgrades to community centers and fire stations, new equipment for police and public works departments, or social services. Streets and sidewalks includes programs to repair or enhance streets, sidewalks, and related infrastructure such as streetlights. COVID-19 includes vaccination or other pandemic mitigation programs. Business and nonprofit relief includes rent relief for or direct payments to businesses and nonprofits. Administrative includes any programs intended to enhance the internal efficiency and capability of government, such as broadcast system upgrades. Economic development includes programs, such as workforce training, intended to increase economic activity in the long-term. Housing relief includes programs to house the homeless or prevent eviction. Stormwater and drinking water include infrastructure projects dealing with those issues. Other economic relief includes programs such as utility assistance payments. Allocations in the 'unspecified' category were not indicated for any particular use in the documentation that the jurisdiction provided.

The US Treasury Department's SLFRF Compliance and Reporting Guide outlines its own categories for allowable use of the funds: public health, negative economic impacts, services to disproportionately impacted communities, premium pay for frontline workers, water, sewer, or broadband infrastructure, revenue replacement, and administrative, identifying several sub-categories within each. Some of these categories, however, particularly revenue replacement, which includes only one sub-category titled "government services," are so broad as to be uninformative of the nature of the programs within them. For instance, "government services" encapsulates almost 90% of the City of Corona's SLFRF spending, despite some key differences between programs in that 90%. The former set of categories, which convey more precisely how SLFRFs are being used, is the basis of this analysis.

To understand the significance of the SLFRF to local government finances, this article also compares pre-pandemic general fund revenue from Fiscal Year 2018-2019, as reported in local governments' FY 18-19 budgets, to the amount of the SLFRFs grant. Pre-pandemic revenue is a better baseline for understanding SLFRFs' significance than revenue in more recent years, because federal lawmakers created the program in part to make up for pandemic-induced revenue shortages. Comparing SLFRFs with more recent revenue might therefore overstate its significance; the fund could be a high percentage of total revenue largely because the city's revenues shrank during the pandemic, and the fund is filling in the gaps. Given the unique fiscal situation created by COVID-19, "Is this a lot of money for you?" is a different question than "Is this a lot of money for you *this year*?" and the former better assesses the potential for SLFRFs to live up to the Government Finance Officers Association's description as "transformational." General fund revenue is a better metric than total revenue because other local government funds are often restricted to specific purposes, whereas local government leaders tend to have more control over general fund spending. Of the 52 Inland Empire cities in the NLC SLFRF database, all but Perris, Big Bear Lake, and Yucaipa had FY 2018-2019 budget information available on their websites.

The Treasury Department has allocated approximately $868 million in SLFRFs to 52 cities in the Inland Empire; in aggregate, equal to one-third of the general fund revenues for those cities. San Bernardino ($77m), Riverside ($73m), Fontana ($50m), Moreno Valley ($48m), and Ontario ($45m) got the largest grants. For this group of cities the SLFRF grant were equivalent to between 18% (Ontario) to 60% (San Bernardino) of their FY2018-19 general fund revenue. Nine cities got grants that were more than 50% of their FY2018-19 general fund revenues. They are Blythe, Canyon Lake, Jurupa Valley, San Jacinto, Wildomar City, Grand Terrace, Hesperia, Highland, and San Bernardino.

Six cities -- Chino, Corona, Lake Elsinore, Fontana, Indio, and Victorville -- have allocated all of their funds. All but Chino spread their funds across a wide variety of program areas. Chino has allocated 33%



Data Source: Public records requests to each city.

towards employee compensation, and did not specify program areas for the rest. Corona's two largest categories are streets and sidewalks at 48%, and basic facilities and services at 41%. Lake Elsinore's are streets and sidewalks, housing relief, stormwater, and drinking water at approximately 20% each. Fontana has allocated 46% to basic services, 16% to housing, 12% to stormwater, and 11% to streets and sidewalks. Victorville has allocated 51% towards facilities and basic services and 6% towards administrative costs, with 37% unspecified. Like Corona, the bulk of Indio's funds are allocated in facilities and basic services and streets and sidewalks, with 45% and 33% of its funds allocated to those categories respectively. It also allocated 12% towards employee compensation, and less than 10% each towards a few other categories.

Another nine of the municipalities with available data allocated at least 60% of their funds. Cathedral City allocated 61%, with all of the funds going towards employee compensation. Apple Valley allocated 67%, almost all towards employee compensation but with 0.3% towards COVID. Indio has allocated 89%, 77% towards facilities and basic services, 13% towards employee compensation, 7% towards business and nonprofit relief, and less than 2% towards administrative and nonprofit grant programs. Perris has allocated 91%, 46% toward COVID, 20% unspecified, 16% towards other economic development, 6% towards housing and business and nonprofit relief, and 5% towards drinking water.

The largest aggregate allocation category for jurisdictions with available data was facilities and basic services, at 39%. Desert Hot Springs, Indio, Norco, Temecula, Apple Valley, Victorville, and San Bernardino all directed a majority of their funds allocated to date to this category, and several other jurisdictions allocated substantial portions as well. The next largest allocation categories were drinking water at 12%, unspecified at 12%, streets at 9% employee compensation at 8%, and housing relief at 6%. The rest were all below 5%. Some common facilities and basic services projects were upgrades to parks or city halls, new vehicles for public works departments, and new vehicles and equipment for police and fire departments. Only Riverside has invested significantly in social services. Riverside allocated $450,000 for a mental health resource hub, $240,000 for wellness classes for vulnerable teens, and $1 million for teen criminal offender reintegration programs, out of the $36 million allocated to date.

The high proportion of funds going towards facilities and basic services implies that Inland Empire local leaders are primarily concerned with maintaining and strengthening the traditional functions of local government. This may reflect the fact that SLFRFs are one-time grants, encouraging a focus on capital projects. That these capital projects were concentrated in existing areas of local government service rather than in stormwater, COVID, or the other program areas that the Treasury Department emphasized shows that Inland Empire local leaders are focused on the basic traditional programs: parks and other public facilities, police, and fire.

Inland Empire local governments have also been slow to spend their SLFRF, although it should be noted that they have until December 31, 2024 to make those allocations. The low allocation rate matches the findings of previous analyses from the Brookings Institution and the Reason Foundation, which revealed similarly slow SLFRF spending in jurisdictions across the country. Reason took the slow rollout of the funds, combined with higher than expected local revenues in 2020, as an indication that these funds were not urgently needed. ◆

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