

ANALYSIS OF THE FISCAL IMPACT OF COVID-19 ON COUNTIES

MAY 2020

NACo's MISSION

Strengthen America's counties.

NACo's VISION

Healthy, safe and vibrant counties across America.

ABOUT NACo

The National Association of Counties (NACo) strengthens America's counties, serving nearly 40,000 county elected officials and 3.6 million county employees. Founded in 1935, NACo unites county officials to:

- **Advocate county priorities** in federal policymaking
- **Promote exemplary county policies** and practices
- **Nurture leadership skills** and expand knowledge networks
- **Optimize county and taxpayer resources** and cost savings, and
- **Enrich the public's understanding** of county government.

KEY FINDINGS

1. Counties are collectively facing a potential \$144 billion budgetary impact through FY2021 as a result of COVID-19.

- This impact includes \$114 billion in lost revenue and \$30 billion in additional expenditures.

2. Major county revenue streams that support critical local services are at risk, yet most counties have limited authority to raise additional funds to make up this deficit.

- Charges and fees, sales tax and gross receipts, income taxes and licenses fees – which comprise 42 percent of all county-generated revenue – are most at risk because of the COVID-19 pandemic.

3. Counties are also seeing an unprecedented rise in expenditures related to the COVID-19 pandemic, investing billions of dollars to save lives and keep American communities safe and healthy.

- County expenditures are increasing dramatically as we pour additional funding into health and hospital systems, justice and public safety services, human services, technology infrastructure and education.

4. COVID-19 is having a severe fiscal impact on counties of all sizes.

- More populous counties may face greater case loads, while smaller counties may operate within tighter budgets - but counties of all sizes are likely to see severe fiscal impacts from the COVID-19 pandemic.

COUNTIES PROVIDE LOCAL SERVICES CRITICAL TO AMERICA'S COVID-19 RESPONSE AND RECOVERY



Counties employ 3.6 million individuals, including:



328,000
HOSPITAL WORKERS



374,000
LAW ENFORCEMENT
OFFICERS



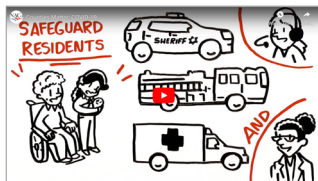
93,000
FIRE PROTECTION
WORKERS



259,000
HUMAN SERVICES
WORKERS



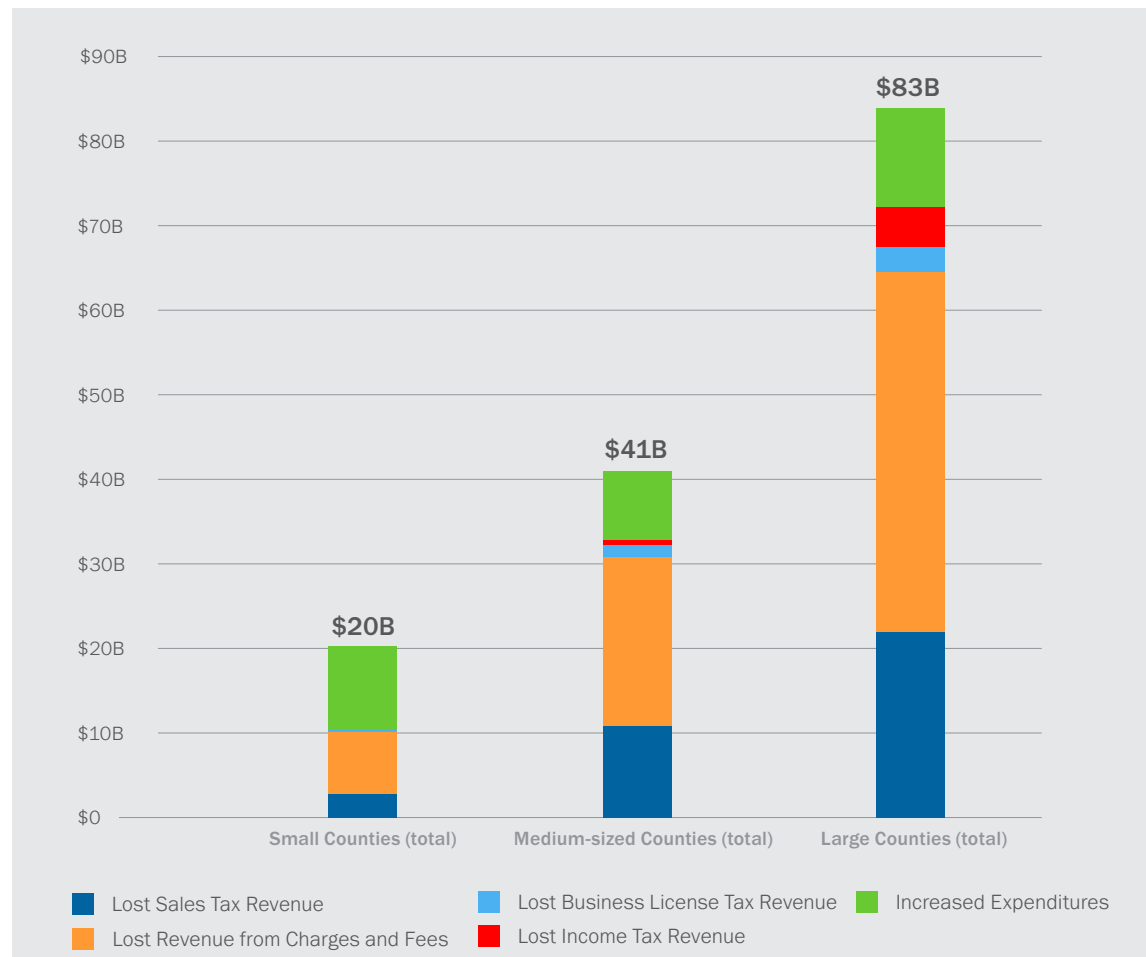
200,000
PUBLIC HEALTH
WORKERS



Learn more about the county role in addressing the COVID-19 pandemic:
<https://www.naco.org/resources/counties-matter-covid-19>

OVER **\$144 BILLION** IMPACT ON COUNTY BUDGETS ESTIMATED THROUGH FY2021

COUNTIES FACING \$114 BILLION IN LOST REVENUE AND \$30 BILLION IN RESPONSE COSTS



The COVID-19 pandemic has the potential to impact county budgets by over \$144 billion through fiscal year 2021.² This estimate includes anticipated increases in expenditures, lost sales tax revenue, lost revenue from charges and fees, lost business license tax revenue and lost income tax revenue. An additional \$54 billion in property tax revenue is at risk in states where counties have not yet collected any or all property tax revenue.³

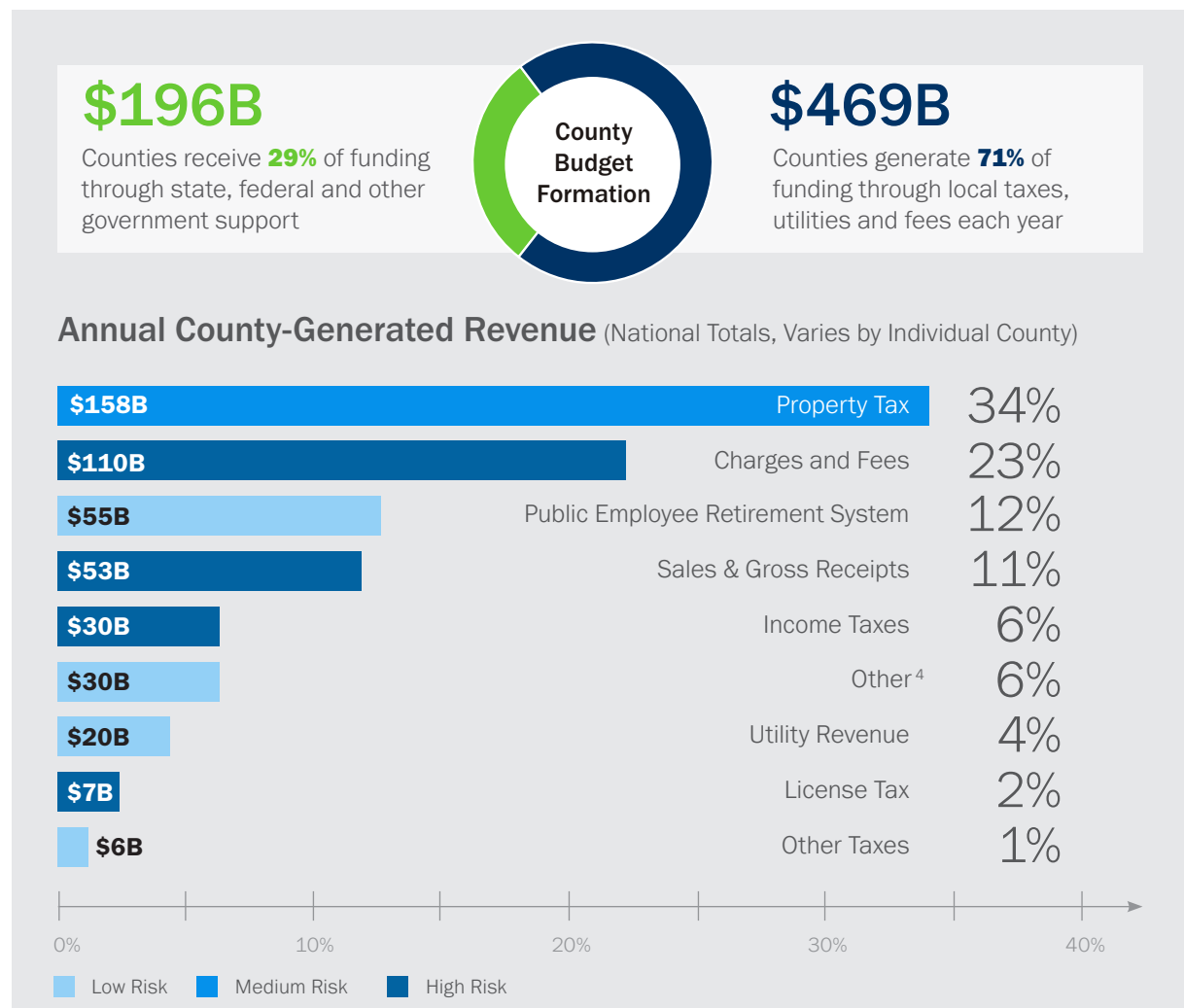
Large counties with over 500,000 residents would see the largest increase in expenditures and the largest decrease in revenue, amounting to an approximately \$83 billion impact. However, small counties with less than 50,000 residents may face the most difficult financial challenges. Between lost revenue and increased expenditures, in total, **small counties may see a nearly one quarter (24 percent) reduction in overall budgets.**

These estimates do not account for revenue loss or delay from property tax disruptions, nor do they consider funding and revenue share cuts from state sources, like state-collected sales, income or gasoline taxes.

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, NACo analysis of survey data from county leaders

MAJOR COUNTY REVENUE STREAMS UNDER THREAT; COUNTIES LIMITED IN ABILITY TO RAISE ADDITIONAL FUNDS

71% OF COUNTY REVENUE COMES FROM FUNDING STREAMS THREATENED BY COVID-19



County governments raise 71 percent, or \$469 billion, of our revenue locally through taxes, administrative charges and fees and utility revenues. About 29 percent (\$196 billion) of county revenue comes from state governments, the federal government and other local governments. Intergovernmental funding is often tied to federal and state mandates and/or program service delivery.

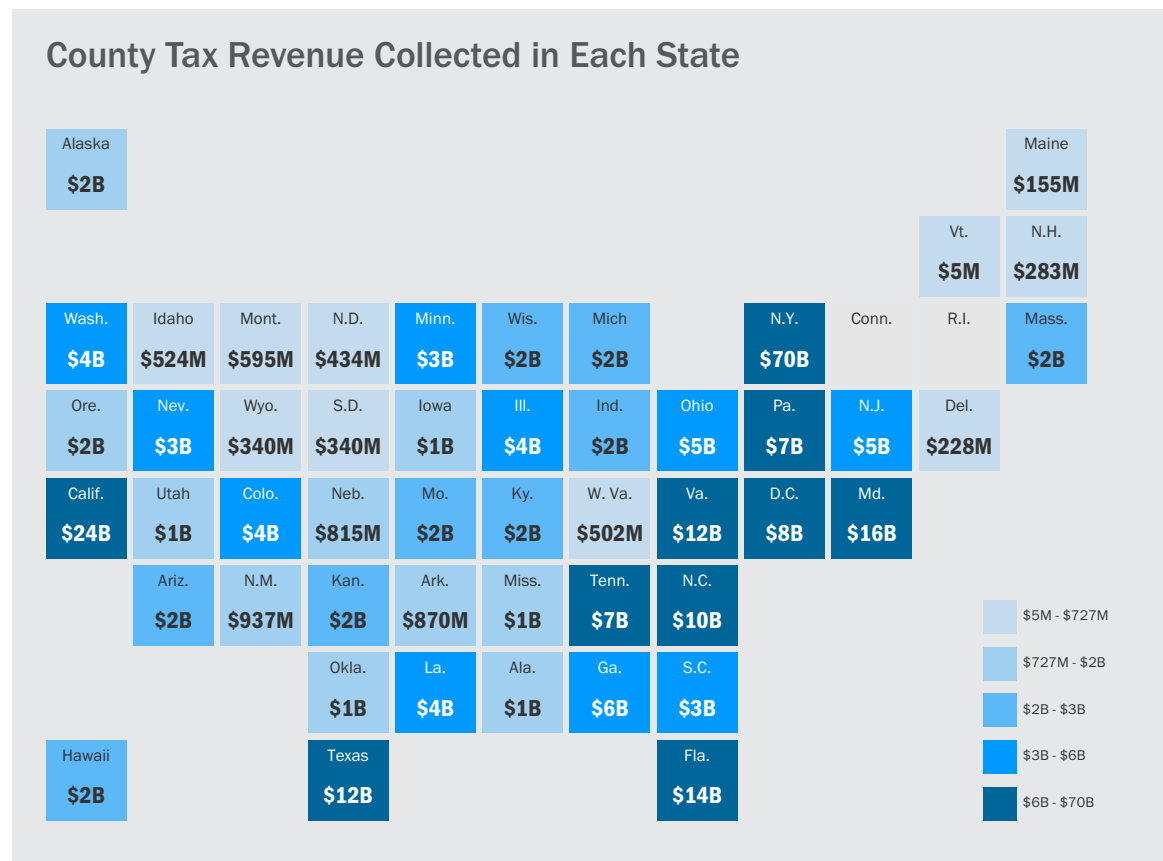
Property taxes accounted for the largest proportion of self-generated funds, comprising 34 percent of county-generated revenue, followed by charges and fees (23 percent), the public employee retirement system (12 percent) and sales and gross receipt taxes (11 percent).

Charges and fees, sales and gross receipts, income taxes and license fees, which together comprise 42 percent of all county-generated revenue, are most vulnerable to loss because of the COVID-19 pandemic.

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance

PRIMARY SOURCE OF COUNTY REVENUE DELAYED AND REDUCED IN MANY STATES

COUNTIES GENERATE 71% OF REVENUE THROUGH LOCAL TAXES,
ADMINISTRATIVE CHARGES AND UTILITY REVENUE – ALL OF WHICH
ARE AT RISK DURING THE COVID-19 PANDEMIC



Source: U.S. Census Bureau - Census of Individual Governments: Finance

County Tax Revenue: Revenue collected by counties from taxes imposed on property, sales, gross receipts, income, business licenses and other categories.

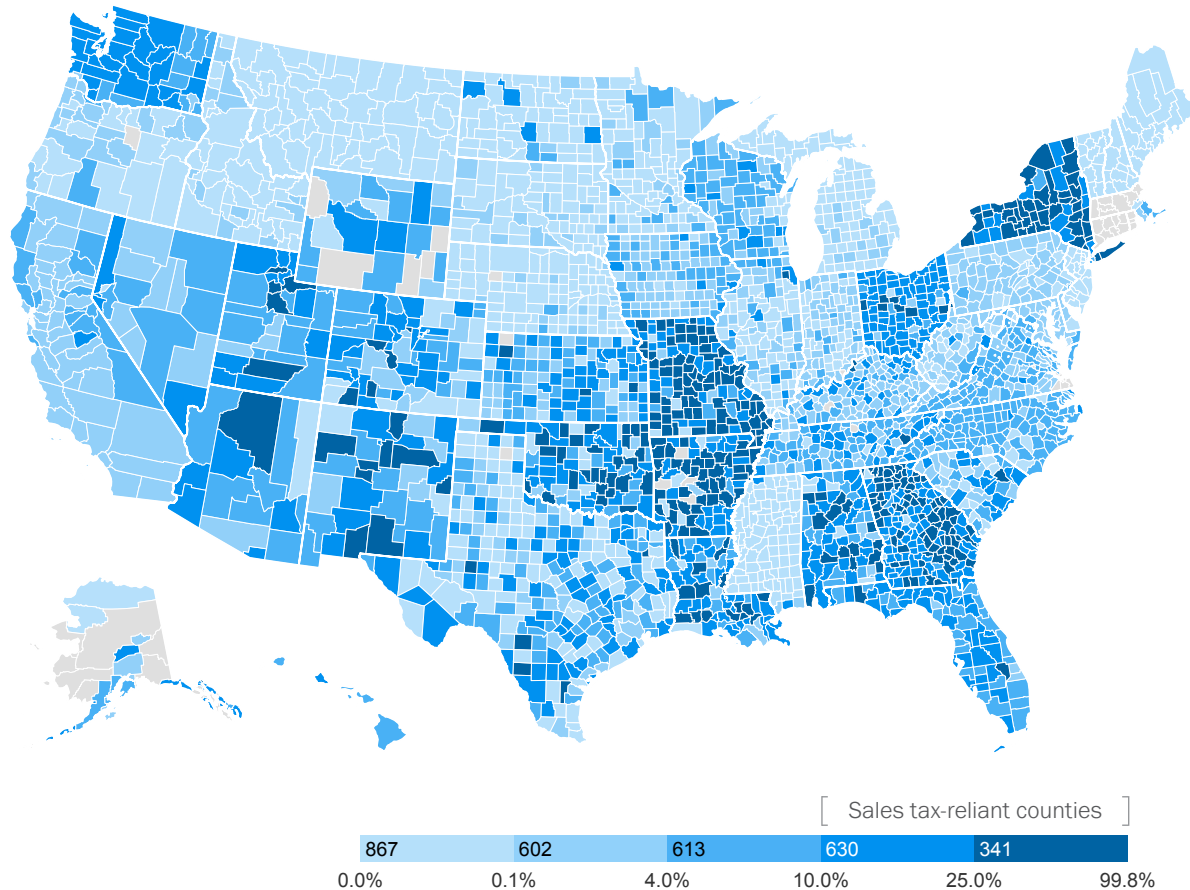
Property taxes – the primary source of revenue for counties in most states – are a fairly stable source of revenue for counties, but **the COVID-19 crisis is causing delays and reductions in property tax collection in some states.** Many counties are extending the deadline for residents to pay property taxes or waiving late fees, **delaying our primary annual income infusion and causing apprehension as expenditures rise.** California counties, for example, struggled to decide how to balance the need for property tax revenue with the benefit of many residents and small businesses elaying payments, since the collection deadline is April 10.⁵

Counties are limited in our ability to raise additional revenue, even when additional expenditures make it imperative to balance budgets. Counties collect property taxes in 45 states, but most often, counties keep less than a quarter of this revenue, apportioning the largest portion (about half) to the school systems. Furthermore, all 45 of these states place varying limitations on county property tax authorities.

Property tax revenue may not experience as large of a decrease as other revenue sources, but counties will still need to rely on financial reserves until revenue can be collected. Furthermore, specific county functions that are supported by user fees, state revenue sharing and other tax sources remain susceptible to budget cuts.

SALES TAX REVENUE DROPS WITH NONESSENTIAL BUSINESSES SHUTTERED

Sales Taxes, Share of All Revenue



Over 11 percent (341) of counties rely on sales taxes for more than a quarter of revenue. **With stay at home orders in place and nonessential businesses closed across the nation, counties and specific county functions that rely on sales taxes are expecting to see the largest decreases in revenue due to COVID-19.**

The most sales tax-reliant counties are located in Arkansas, Georgia, Missouri, New York and Oklahoma.

About two thirds (63 percent) are small counties and about one third (34 percent) are medium-sized counties. Of these states, Georgia, Missouri and New York have issued stay at home orders, and New York has been hit the hardest by far, with nearly a fifth (18 percent) of the nation's COVID-19 cases occurring in New York counties outside New York City.

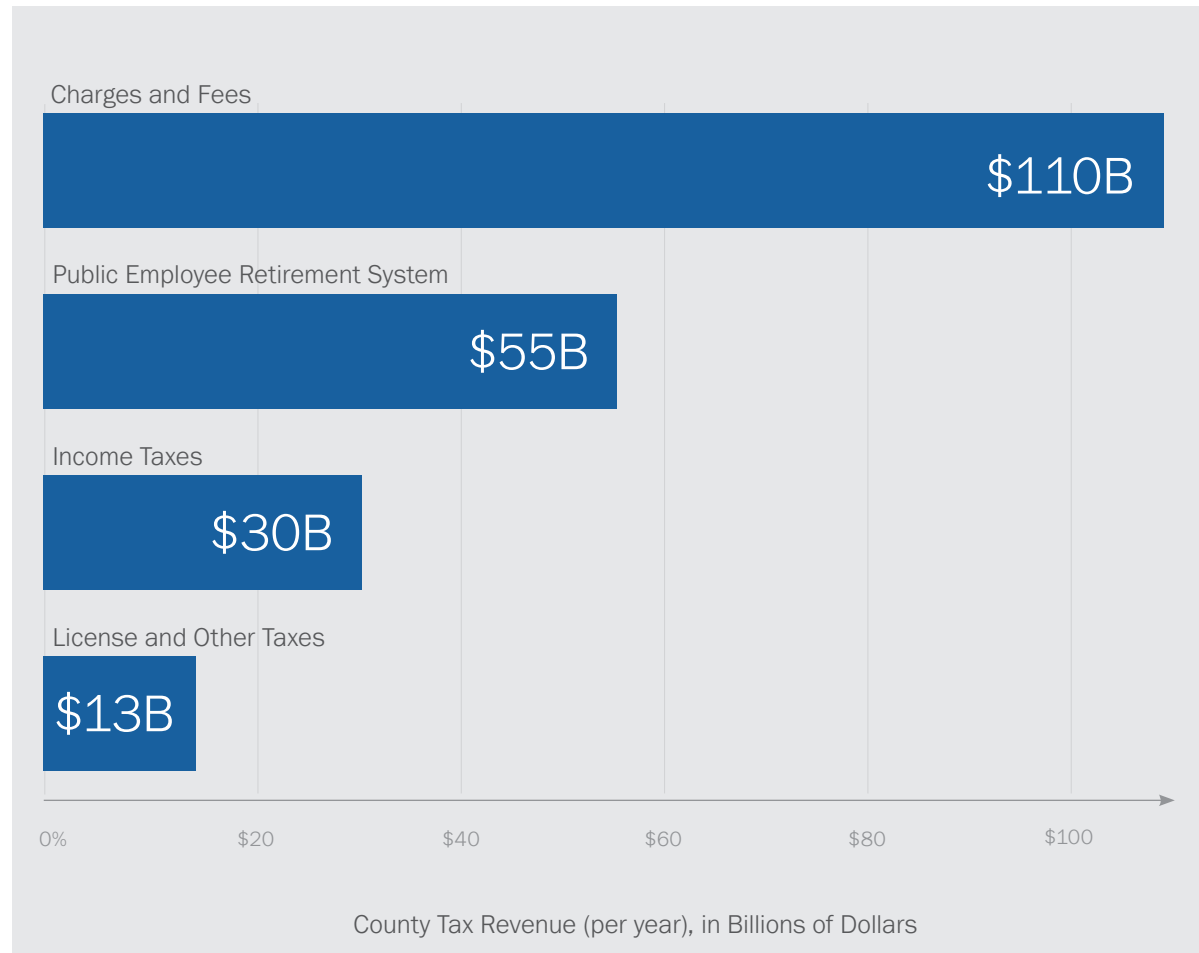
Counties in the 19 states which do not permit counties to collect local sales taxes may experience less of a decline in revenue, especially those in states without any sales tax, such as Delaware, Montana, New Hampshire and Oregon.⁷

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance

Note: Map also includes gross receipts taxes

OTHER TAXES AND FEES EXPECTED TO DECLINE AS U.S. ECONOMY PAUSES

\$208 BILLION COLLECTED BY COUNTIES IN OTHER TAXES AND FEES (PER YEAR)



In addition to property and sales tax revenue, counties may rely on other taxes and fees to fund local services, including income taxes, license taxes, the management of public employee retirement systems and charges and fees for county services. These county revenue streams, which provide \$208 billion to counties, are also in jeopardy.

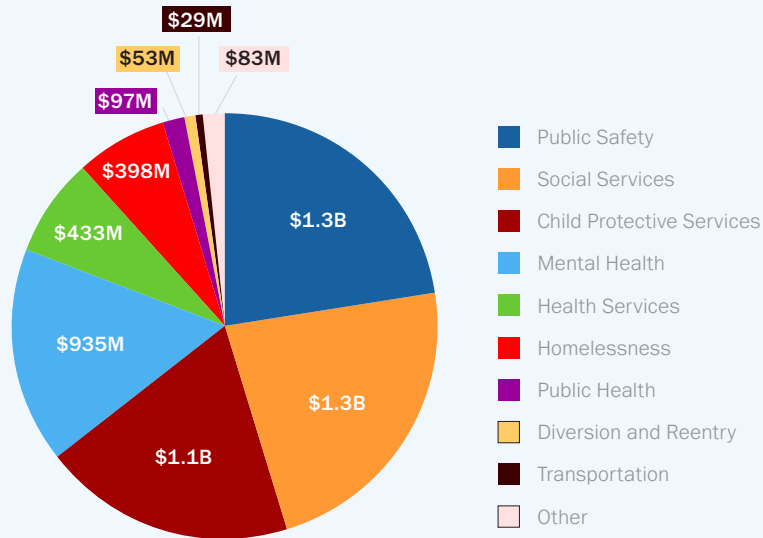
Charges and fees, the largest of these other revenue streams, includes highway tolls, revenue from county-operated facilities (like recreational centers and courts), education- and library-related charges and fees from the sale of natural resources, like agriculture, minerals or timber.¹⁰ These charges and fees are likely to decrease in proportion to the economic slowdown. Court fines and fees, real estate transaction fees, recorder fees and building permit fees will also likely decrease.

Aside from charges and fees, income taxes and business license taxes may decline as unemployment rises and small businesses struggle to stay afloat, and nonessential businesses that are temporarily closed will in most cases not need to pay license taxes and fees until they reopen.

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance

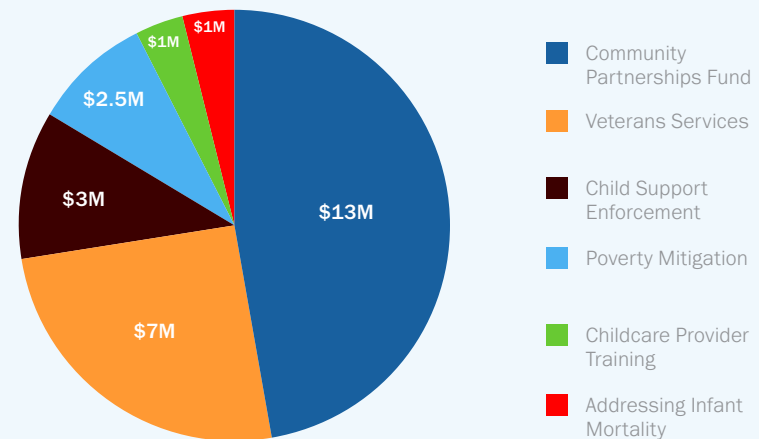
LOSS OF REVENUE MAY RESULT IN CUTS IN ESSENTIAL COUNTY SERVICES

Los Angeles County expenditures funded by state sales tax revenue



Los Angeles County, Calif., the nation's most populous county with more than 10 million residents, estimated costs of \$290 million over the course of six months. It has also estimated that 50 of the 88 cities within the county will face additional total response costs of roughly \$145 million. Moreover, the county expects significant losses to state and local sales tax revenue, which normally brings in about \$6 billion annually to the county. **With daily county economic output down by 35 percent, Los Angeles County could see a 25 percent (or \$1.4 billion) loss in sales tax revenue, resulting in drastic cuts to critical programs and services.**⁸

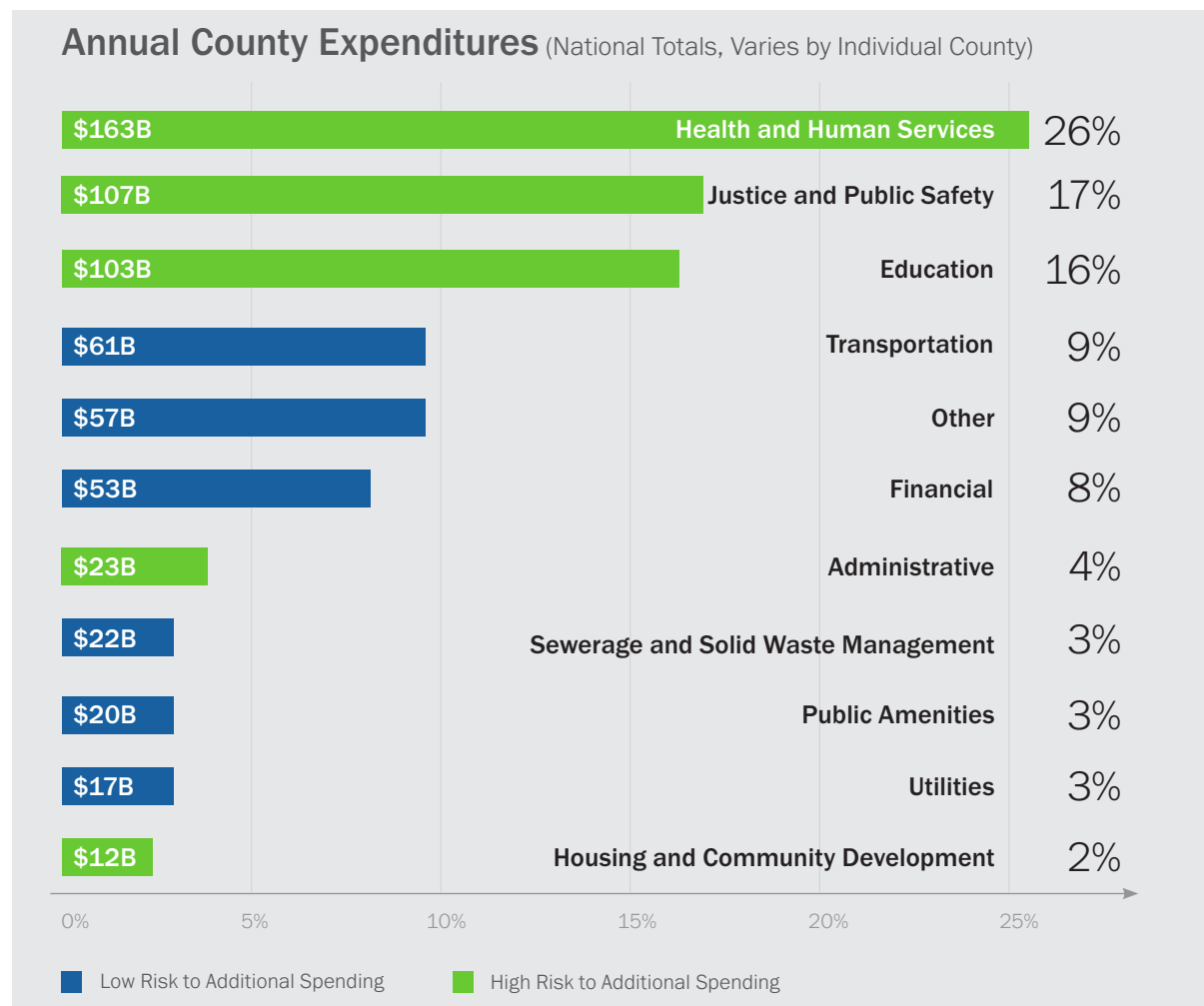
Franklin County expenditures funded by state sales tax revenue



Franklin County, Ohio, which relies primarily on sales tax revenue, is **conservatively predicting a 25 percent decrease in sales taxes, resulting in a loss of \$75 million for the county, and \$675 million for all Ohio counties.** This loss of revenue would impact Franklin County's support of human services providers, veterans service commission, child support enforcement agency, poverty mitigation programs and childcare provider training programs, among other key services.⁹

COUNTY EXPENDITURES PROJECTED TO INCREASE BY \$30 BILLION AS RESOURCES ARE POURED INTO LOCAL COVID-19 RESPONSE

EQUIPMENT, HEALTH SPENDING AND IT INFRASTRUCTURE AMONG SKYROCKETING COSTS



Counties spend billions of dollars to serve residents, investing more than \$638 billion in 2017. With the COVID-19 pandemic sweeping the nation, counties are seeing major drops in revenue and major increases in expenditures like health, emergency operations, justice, education, housing and other categories that together comprise 65 percent of county expenditures.

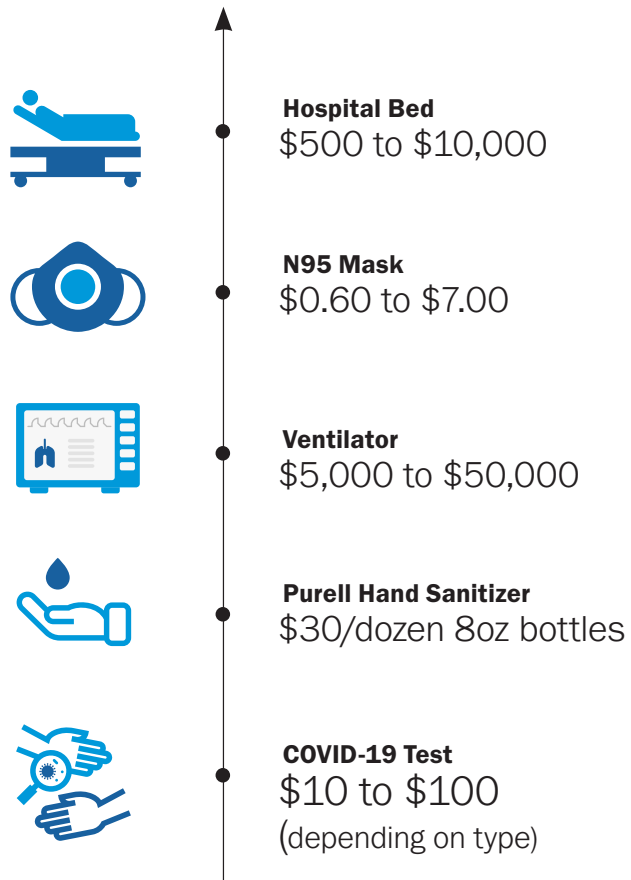
Preliminary estimates from NACo show that counties could expect a nearly \$30 billion increase in expenditures, through the end of FY2021. Depending on the severity of the crisis, this estimate has the potential to be much higher. This would translate into the median county spending approximately 8 percent of its resources in response to COVID-19, with some counties spending considerably more based on specific roles and responsibilities.

Should the virus continue for a year, 1,142 counties may spend over 10 percent of the county budget in response to COVID-19, and 76 counties may spend over half of the county budget. This massive increase in expenditures could result in many counties needing to reduce staffing and forgo important services for residents, such as infrastructure and maintenance.

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance

LOCAL HOSPITALS AND HEALTH DEPARTMENTS RUN UP COUNTY COSTS

Cost of Medical Supplies for Counties



Even before the novel coronavirus pandemic began, counties invested in community health services and hospitals – nearly \$100 billion each year. **Now, county budgets are being stretched thin as we work with nearly 1,000 county-supported hospitals, 800 long-term care facilities and 1,900 local public health authorities to bring the pandemic to heel.**

A recent report estimated that the total cost for all hospitalized COVID-19 patients could range from \$362 billion to nearly \$1.45 trillion.¹¹

The influx of patients to county-supported hospitals, along with the preparation for this influx, has been the most direct cost for counties. As of 2018, there were nearly 619,000 beds in hospitals across America's counties, but counties are working to expand the number of beds to accommodate COVID-19 patients and provide proper medical care.¹² **Jefferson County (Ala.)** purchased 55 additional beds for \$80,750.¹³ **Nassau County (N.Y.)** spent \$66,450 on 30 beds.⁹ **Montgomery County, (Md.),** has been setting up tents outside of hospitals to expand capacity and ensure that its health system will not be easily overwhelmed.¹⁴

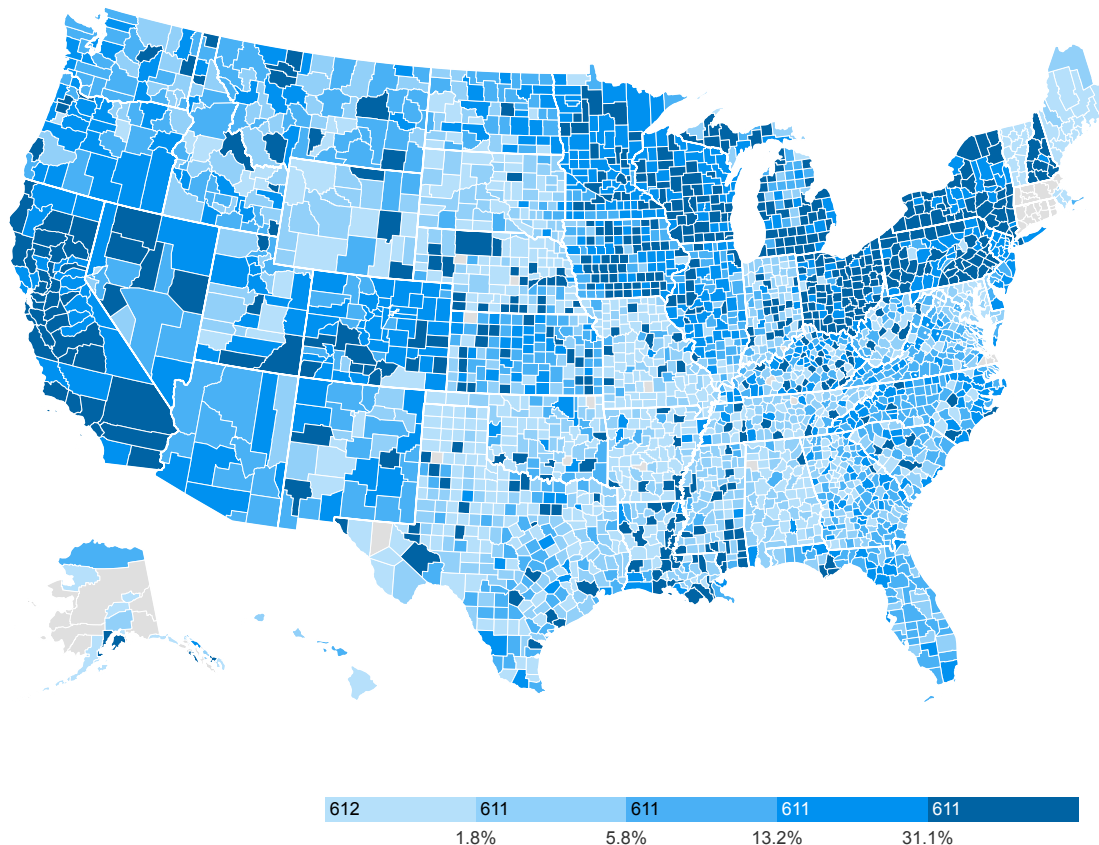
Medical supplies have been a significant cost for many counties, especially as shortages in these supplies cause the prices to rise. **Rutherford County, (Tenn.),** purchased 10,000 N95 masks for first responders for \$42,000.¹⁵ **Orange County (Fla.)** is predicting that it will spend an additional \$8.2 million on its emergency operations center and \$53.4 million on its health care agency by the end of 2020. **Harris County, (Texas),** spent \$27.5 million to expand the capacity of its hospital district within the first month of the outbreak, and expects an ongoing cost of \$7.7 million per month to continue operating with additional capacity. **Ramsey County (Minn.)** spent \$750,000 on masks, sanitizer and other medical supplies within the first month of the outbreak.

Counties are finding additional costs associated with testing for COVID-19. In the first month, **Contra Costa County (Calif.)** spent \$6 million on testing, alongside \$10 million on medical equipment, services and supplies. With few resources to test residents, **Eagle County (Colo.)** turned to an online form to track COVID-19 symptoms and to prioritize at risk residents.¹⁶ Other counties, such as, **La Plata County (Colo.)** and **Victoria County (Texas),** have set up drive-thru testing facilities.

Additional staffing has become another significant expense for counties, including both hiring more emergency staff and paying for overtime hours and hazard pay for first responders and other county employees. In some cases, staffing is the largest expense. **Contra Costa County (Calif.)** estimated it paid an additional \$5 million for increased staffing, while **Ramsey County (Minn.)** estimated that the county had an additional \$2 million cost for temporary emergency workers. Most of the \$2 million that **Marathon County (Wis.)** spent within the first month on its response was on wages, benefits and contractual services.

COUNTIES RAMP UP SERVICES TO VULNERABLE RESIDENTS AMID COVID-19

Health and Human Services Expenditures, Share of All County Expenditures



Despite the challenges counties are already facing to care for the sick and mitigate the spread of the virus, we are also working to ensure that the needs of our most vulnerable residents are met.

Counties are seeking to protect homeless residents from the pandemic by providing temporary housing, whether in hotel and motel rooms or in county facilities. **Ramsey County (Minn.)** spent \$1.8 million on housing for unsheltered or homeless residents within the first month of the crisis. **San Diego County (Calif.)** estimates that the crisis could cost the county \$86.4 million throughout FY20 and FY21— a large portion of which would be spent on housing and hotels for homeless residents and those needing to maintain a quarantine.

With most schools and senior centers closed down, counties are working to take care of children and senior residents by continuing to provide free and reduced meals, and even delivering these meals to families and residents without the means of transportation to pick them up. **Henderson County (N.C.)**, for example, made meals available for pickup for children and is also delivering meals to families unable to pick them up. **Lewis County (Wash.)** and **Loudoun County (Va.)**, are delivering meals to senior residents if they are unable or unwilling to pick them up. **These additional services add to already exacerbated county costs, but counties are committed to overcoming these challenges to care for our residents.**

Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance

COUNTY BUDGETS STRAINED BY UNPRECEDENTED RISE IN EXPENDITURES

Additional County Expenditures, Individual County Examples

Harris County, Texas

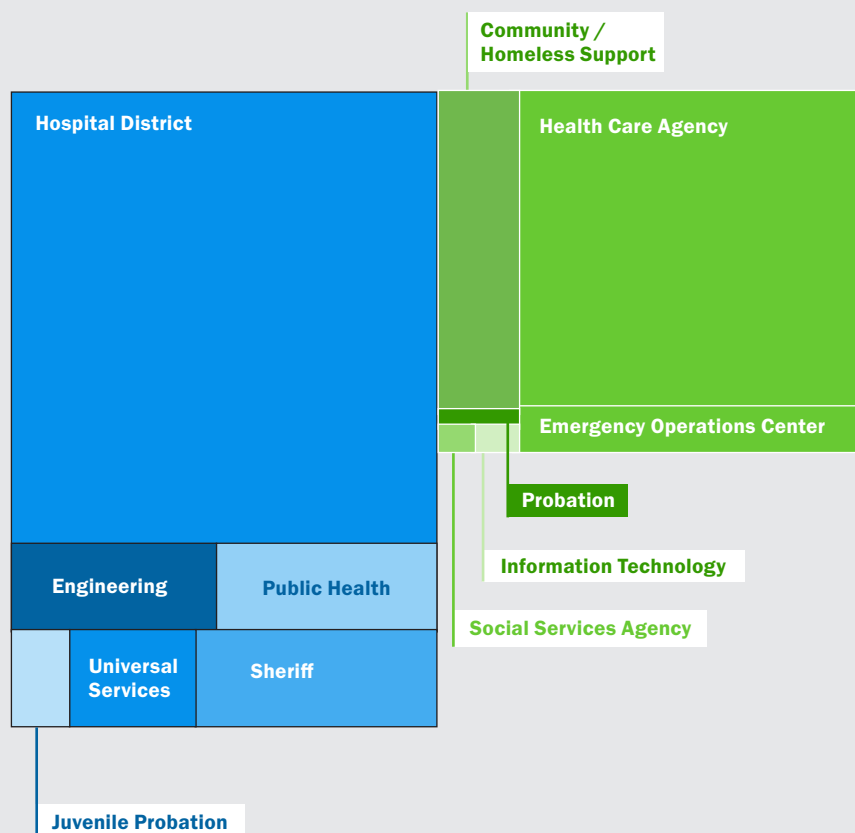
(Year End Projection)

Total: \$138M

Orange County, Calif.

(Fiscal Year End Projection)

Total: \$77M



Clark County, Nev., home to 2.2 million residents, has early estimates of **\$1.08 billion**. This number includes unbudgeted impacts to the county-supported hospital, emergency services, human services, aviation (McCarran International airport) and lost revenue for the duration of FY20 and for FY21.

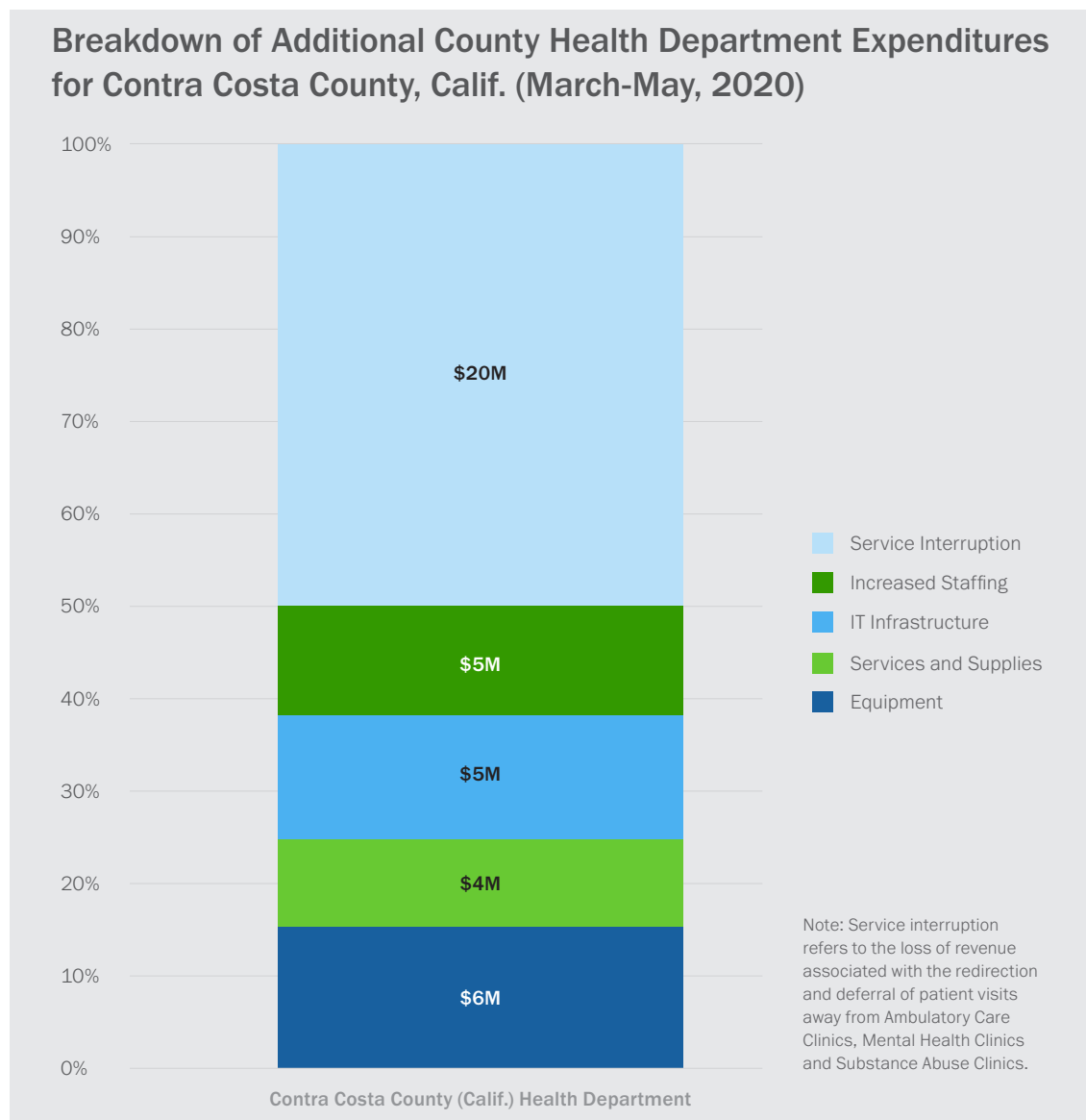
Harris County, Texas already incurred nearly \$43 million of expenditures and expects to continue to invest nearly \$11 million each month, resulting in nearly **\$138 million** in additional expenditures by the end of 2020. The county is investing additional funds in its county hospital district, new field hospitals, testing capacities, public health services, sheriff's department, public works department, among other items. These estimates do not include lost revenue and productivity.

Hamilton County, Ohio estimated that the pandemic cost the county an additional \$1 million thus far. More importantly, the crisis is causing the county to lose approximately **\$12 million each month** in revenue, which is over 10 percent of the county's total monthly revenue.

Orange County, Calif., spent over \$6.5 million within the first few weeks of the crisis, and estimates that it will spend **\$77 million by the end of the fiscal year**. The county is investing heavily in its health care agency, its emergency operations center and community and homeless support. It has also seen increased costs in probation, social services and information technology.

Nassau County, N.Y., is projecting a **revenue loss of \$319 million and a budget deficit of \$261 million** for FY2020 alone. The most significant revenue loss comes from an expected \$136 million drop in sales tax receipts - a significant challenge for a county which receives more than 40 percent of its budget from sales taxes.

BREAKDOWN OF COUNTY HEALTH AND EMERGENCY RESPONSE COSTS



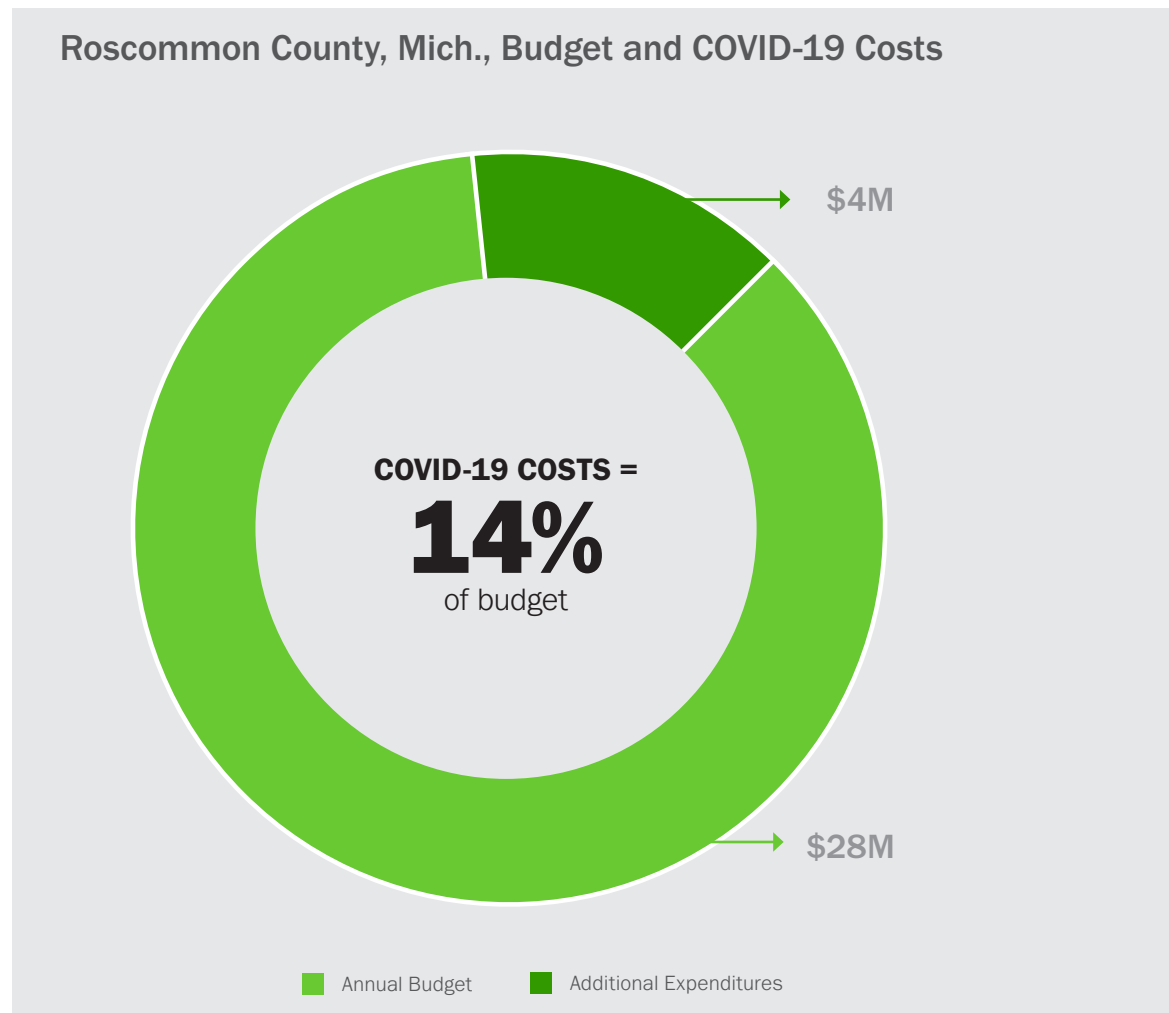
As an example of how counties are incurring additional health and emergency response costs, **Contra Costa County, Calif.** estimates the crisis will cost its health department alone **\$46 million** through the month of May: \$6 million for equipment, \$6 million for testing, \$4 million for services and supplies, \$5 million for IT infrastructure, \$5 million in increased staffing costs and \$20 million in lost revenue due to service interruption.

San Diego County, Calif. is incurring costs of around \$7 million each month for its emergency response, which includes temporary housing assistance, sanitation and related costs. A significant portion of these costs are going toward temporary housing and hotels to assist individuals who need to be quarantined or isolated. The county predicts these costs could total over \$86 million by the end of the fiscal year. These figures do not reflect anticipated lost revenues due to the economic shock of the pandemic.

Dallas County, Texas, like many other counties, is incurring large costs to its justice and public safety system as county jails, courts, sheriff's departments, coroner's offices and other key services adjust operations. On top of expected lost revenue exceeding \$35 million, the county budgeted over \$8 million in additional costs, including: over \$2 million to house state inmates during the state's halt of intake, additional funding to reopen court systems by hiring visiting judges and temporary clerks to handle backlog of cases, healthcare costs for inmates with the virus, extra criminal justice staff to boost electronic monitoring and keep jail populations down and autopsy costs for COVID-19.

SMALL AND MEDIUM-SIZED COUNTY BUDGETS WILL STRUGGLE TO HANDLE UNEXPECTED COVID-19 RESPONSE EXPENDITURES

COUNTIES SPENDING LARGE PORTIONS OF ANNUAL BUDGET ON RESPONSE



Small, rural counties are known for having especially tight budgets, so the COVID-19 pandemic is hitting these counties particularly hard. **Roscommon County (Mich.)**, a county of less than 24,000 residents with a budget of just over **\$28 million**, estimates additional costs of \$335,000 each month for closure costs, extra equipment and overtime. These costs translate to a loss of over 14 percent of the county's monthly budget and take away funding from other crucial county services.

Humboldt County, Nev., home to 17,079 residents, is projecting **\$468,000 each month** in both new costs and lost revenue that include support for the county hospital, county emergency response, increased inmate medical, emergency day care for essential employees, additional supplies, IT costs for telework and staff costs. The estimate also includes monthly lost revenue of \$118,000.

Marathon County, Wis., a medium-sized county with a population of roughly 135,000, estimates direct cost increases of nearly **\$2 million**, including more than \$1.4 million in wages and benefits and almost \$600,000 in contractual services related to the county's response.

Source: NACo survey, 2020

AT LEAST 48 COUNTIES HAVE ALREADY FURLOUGHED OR LAID OFF WORKERS

Counties employ over **3.6 MILLION WORKERS**, including:

530,000 EMPLOYEES
in Health & Hospitals

HOSPITAL WORKERS
About 329,000



62%

PUBLIC HEALTH WORKERS
About 201,000



38%

940,000 EMPLOYEES
in Justice & Public Safety

LAW ENFORCEMENT OFFICERS
About 374,000



40%

CORRECTIONAL OFFICERS
Over 258,000



27%

CRIMINAL AND CIVIL COURT WORKERS
Over 215,000



23%

FIRST RESPONDERS
About 93,000 employees



10%

The rising costs of COVID-19 response, combined with other expenditure increases and revenue losses, have forced many counties to cut costs by furloughing or laying off workers. At least 48 counties covering a wide range of sizes have been furloughed or laid off county workers due to COVID-19 impacts.

On average, these counties have furloughed about 14 percent of the total county workforce, but this amount varies greatly. Franklin County (Pa.) already furloughed 25 percent of its workforce. Broomfield City and County (Colo.), Carbon County (Pa.) and Westmoreland County (Pa.) also furloughed over 10 percent.

These furloughs, however, do not include workers who have had their hours reduced, who have been forced to take unpaid leave or voluntary retirements.

COUNTIES REWORK BUDGETS AND CUT PROGRAMS

Counties are shifting our operations and adjusting our budgets in response to the devastation COVID-19 is wreaking on our nation. **The unexpected increase in expenditures and loss in revenue has resulted in the need for counties to scale back our projects and services to focus on curbing the spread of the virus, but counties are adjusting to continue providing essential services to residents.**

Among many other changes, counties are transitioning employees to remote work when possible, adjusting service hours and operations and hiring additional emergency personnel. Counties are working to reduce jail populations, house the homeless, assist businesses and provide relief to small businesses and struggling families.

Nevertheless, counties do not have endless resources and so are needing to make sacrifices. **San Francisco City and County (Calif.)**, for example, is pausing all nonessential capital projects funded by the county.¹⁷ **Onondaga County (N.Y.)** has furloughed all hourly county employees – and many other counties have taken similar actions.¹⁸ **Montgomery County (Ohio)** cancelled all programs funded by its local sales tax.¹⁹

Some counties are already planning tax and fee increases to help recover the lost revenue post crisis. **Carroll County (Md.)** is seeking to implement a recycling disposal fee in 2021.²⁰ And when **Liberty County (Mont.)** declared a state of emergency, the county looked to the future and included in the declaration a two-mill property tax increase in 2021 to help recovery efforts.²¹

According to a recent study, the nation's economic output (real GDP) will decline 5 percent each month during this partial economic shutdown, costing the U.S. economy \$2.14 trillion in just two months.²² County budgets are already feeling the effects, even as we try to grapple with decreasing revenue and rising costs to protect and care for residents. **In the midst of such a crisis, a strong federal-state-local partnership is of utmost importance to combat COVID-19 and save as many lives and jobs as possible.**



ENDNOTES

Contact Research@NACo.org for more information.

1. U.S. Center for Disease Control (CDC), "Cases in U.S.," https://www.cdc.gov/coronavirus/2019-ncov/cases-updates/cases-in-us.html?CDC_AA_refVal=https%3A%2F%2Fwww.cdc.gov%2Fcoronavirus%2F2019-ncov%2Fcases-in-us.html (April 10, 2020)
2. NACo's estimate of additional expenditures was calculated using survey data from a sample of small, medium-sized and large counties reporting on the cost of COVID-19 in their counties. NACo's estimate of the loss of sales tax revenue, business license tax revenue and revenue from charges and fees assumes a tiered loss applied from March 2020 through FY2021. The loss of income tax revenue is calculated using a 4.1% unemployment rate for Dec. 2017, as compared to a 4.4% rate for March 2020, predicted 20% rate for April and May 2020, predicted 15% rate for June and July 2020, predicted 10% rate for the remainder of 2020, and predicted 6-10% for 2021. County revenue and expenditure data comes from NACo's analysis of U.S. Census Bureau - Census of Individual Governments: Finance. 2017 numbers were adjusted to reflect inflation rates for 2018 and 2019.
3. These states include: Colorado, Illinois, Indiana, Kansas, Minnesota, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, Ohio, Oklahoma, Oregon, South Dakota, Vermont, Washington, Wisconsin and the District of Columbia
4. Other" includes county-generated revenues collected not taxes or from other sources listed on the graph, such as liquor store revenue, unemployment compensation and miscellaneous administrative revenue
5. Svenja Gudell, "Information From Past Pandemics, And What We Can Learn: A Literature Review," Zillow, March 13, 2020, <https://www.zillow.com/research/pandemic-literature-review-26643/> (April 10, 2020).
6. Janelle Cammenga, "State and Local Sales Tax Rates, 2020," Tax Foundation, January 15, 2020, <https://taxfoundation.org/2020-sales-taxes/> (April 10, 2020).
7. U.S. Census Bureau, "Federal, State, and Local Governments: Government Finance and Employment Classification Manual," https://www.census.gov/govs/www/class_ch7_current.html (April 10, 2020)
8. FAIR Health, "The Projected Economic Impact of the COVID-19 Pandemic on the US Healthcare System," March 25, 2020, <https://s3.amazonaws.com/media2.fairhealth.org/brief/asset/COVID-19%20-%20The%20Projected%20Economic%20Impact%20of%20the%20COVID-19%20Pandemic%20on%20the%20US%20Healthcare%20System.pdf> (April 10, 2020).
9. NACo Analysis of Centers for Medicare & Medicaid Services 2016, 2017 cost report.
10. ABC 33/40, "COVID-19 in Alabama news summary," March 31, 2020, <https://abc3340.com/news/coronavirus/covid-19-in-alabama-news-summary-tuesday-march-31-2020> (April 10, 2020)
11. Scott Eidler, "Nassau, Suffolk scramble to buy emergency supplies for COVID-19 fight", Newsday, April 6, 2020, <https://www.newsday.com/news/health/coronavirus/nassau-suffolk-covid-19-emergency-spending-1.43630271> (April 10, 2020)
12. Montgomery County, Md., "Hospitals in Montgomery County Prepare for COVID-19 Virus Spread," March 17, 2020, https://www2.montgomerycountymd.gov/mcgportalapps/Press_Detail.aspx?Item_ID=23987 (April 10, 2020).
13. Scott Broden, "Mayor Bill Ketron: County buys 10,000 N95 masks for first responders," Daily News Journal, April 8, 2020, <https://www.dnj.com/story/news/2020/04/08/rutherford-county-n-95-masks-emergency-responders-coronavirus-covid-19/2966302001/> (April 10, 2020).
14. Scott Broden, "Mayor Bill Ketron: County buys 10,000 N95 masks for first responders," Daily News Journal, April 8, 2020, <https://www.dnj.com/story/news/2020/04/08/rutherford-county-n-95-masks-emergency-responders-coronavirus-covid-19/2966302001/> (April 10, 2020).
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