

# Expenditure Category Master List

This document provides an overview of all expenditure categories and subcategories. Each expenditure subcategory listed below includes a description of eligible activities, eligible populations, and mandatory performance indicators associated with each expenditure subcategory. Please review these descriptions to select the appropriate expenditure sub-category for your agency's project. The agency is responsible for developing internal processes to establish program eligibility requirements aligned with federal impacted and disproportionately impacted populations. Additionally, the agency must put into place data collection systems for mandatory performance indicators and any necessary performance evaluations.

The high-level expenditure categories for ARPA-CSFRF include:

1. Public Health, including COVID-19 Mitigation and Prevention, Community Violence Interventions, Behavioral Health, and Other Public Health Services. (See page B2)
2. Negative Economic Impacts, including Assistance to Impacted Households (page B4), Assistance to Small Businesses (page B9), Assistance to Non-Profits (page B10), Aid to Impacted Industries (page B11), and other negative economic impacts (page B11).
3. Negative economic and public health impacts to Public Sector Capacity (page B12).
4. Premium Pay programs for public and private sector employees (page B14).
5. Water, sewer, and broadband infrastructure projects (page B14). These projects are not covered in detail in this document, please reach out to OPM for additional guidance.
6. Revenue Replacement, including provision of government services and matching funds for federal programs (page B14).

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
<b>Public Health</b>			
1.1 COVID-19 Vaccination	<ul style="list-style-type: none"> <li>Vaccination programs, including vaccine incentives and vaccine sites</li> <li>Transportation to reach vaccination sites, or other prevention and mitigation services for vulnerable populations</li> </ul>	No mandatory performance indicators.	General Public
1.2 COVID-19 Testing	<ul style="list-style-type: none"> <li>Testing programs, equipment, and sites</li> <li>Transportation to reach testing sites, or other prevention and mitigation services for vulnerable populations</li> <li>Unreimbursed expenses for COVID-19 testing, such as uncompensated care costs for medical providers or out-of-pocket costs for individuals</li> </ul>		
1.3 COVID-19 Contact Tracing	<ul style="list-style-type: none"> <li>Monitoring, contact tracing &amp; public health surveillance (e.g., monitoring for variants)</li> </ul>		
1.4 Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Childcare facilities, etc.)*	<ul style="list-style-type: none"> <li>COVID-19 prevention and treatment equipment, such as ventilators and ambulances</li> <li>Ventilation system installation and improvement</li> <li>Support for prevention, mitigation, or other services in congregate living facilities, public facilities, and schools</li> </ul>		
1.5 Personal Protective Equipment	<ul style="list-style-type: none"> <li>Medical and PPE/protective supplies</li> </ul>		
1.6 Medical Expenses (including Alternative Care Facilities)	<ul style="list-style-type: none"> <li>COVID-19 prevention and treatment equipment, such as ventilators and ambulances</li> <li>Ventilation system installation and improvement</li> <li>Medical facilities generally dedicated to COVID-19 treatment and mitigation (e.g., ICUs, emergency rooms)</li> <li>Temporary medical facilities and other measures to increase COVID-19 treatment capacity</li> </ul>		
1.7 Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine)	<ul style="list-style-type: none"> <li>Public communication efforts</li> <li>Public health data systems</li> <li>Support for isolation or quarantine</li> <li>Technical assistance on mitigation of COVID-19 threats to public health and safety</li> <li>Emergency operations centers &amp; emergency response equipment (e.g., emergency response radio systems)</li> <li>Public telemedicine capabilities for COVID19 related treatment</li> </ul>		

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
1.8 COVID-19 Assistance to Small Businesses	<ul style="list-style-type: none"> <li>Support for prevention and mitigation strategies in small businesses, including PPE, ventilation system installation or improvement, and other prevention and mitigation measures.</li> </ul>	<ul style="list-style-type: none"> <li>Number of small businesses served (by program if recipient establishes multiple separate non-profit assistance programs)</li> </ul>	General Public
1.9 COVID-19 Assistance to Non-Profits	<ul style="list-style-type: none"> <li>Support for prevention and mitigation strategies in nonprofits, including PPE, ventilation system installation or improvement, and other prevention and mitigation measures.</li> </ul>	<ul style="list-style-type: none"> <li>Number of nonprofits served (by program if recipient establishes multiple separate non-profit assistance programs)</li> </ul>	
1.10 COVID-19 Aid to Impacted Industries <i>(Including travel, tourism, hospitality, or other identified impacted industries)</i>	<ul style="list-style-type: none"> <li>Support for prevention and mitigation strategies in impacted industries, including PPE, ventilation system installation or improvement, and other prevention and mitigation measures.</li> </ul>	<ul style="list-style-type: none"> <li>Sector of employer</li> <li>Purpose of funds (e.g., payroll support, safety measure implementation)</li> </ul>	
1.11 Community Violence Interventions*	<ul style="list-style-type: none"> <li>Referrals to trauma recovery services for victims of crime</li> <li>Community violence intervention programs, including evidence-based practices like focused deterrence, with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation services, and financial assistance</li> <li>In communities experiencing increased gun violence due to the pandemic: law enforcement officers focused on advancing community policing; enforcement efforts to reduce gun violence, including prosecution; technology &amp; equipment to support law enforcement response</li> </ul>	<ul style="list-style-type: none"> <li>Number of workers enrolled in sectoral job training programs</li> <li>Number of workers completing sectoral job training programs</li> <li>Number of people participating in summer youth employment programs</li> </ul>	
1.12 Mental Health Services* 1.13 Substance Use Services* <i>(Significant overlap in eligible activities for these two categories)</i>	<ul style="list-style-type: none"> <li>Prevention, outpatient treatment, inpatient treatment, crisis care, diversion programs, outreach to individuals not yet engaged in treatment, harm reduction &amp; long-term recovery support</li> <li>Enhanced behavioral health services in schools</li> <li>Services for pregnant women or infants born with neonatal abstinence syndrome</li> <li>Support for equitable access to reduce disparities in access to high-quality treatment</li> <li>Peer support groups, costs for residence in supportive housing or recovery housing, and the 988 National Suicide Prevention Lifeline or other hotline services</li> <li>Expansion of access to evidence-based services for opioid use disorder prevention, treatment, harm reduction, and recovery</li> <li>Behavioral health facilities &amp; equipment</li> </ul>	No mandatory performance indicators	

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
1.14 Other Public Health Services	<ul style="list-style-type: none"> <li>A non-enumerated activity that can be documented to appropriately address the public health impacts of the pandemic</li> </ul>	No mandatory performance indicators	General Public
<b>Negative Economic Impacts – Assistance to Households</b>			
2.1 Household Assistance: Food Programs*	<ul style="list-style-type: none"> <li>Food assistance (e.g., child nutrition programs, including school meals) &amp; food banks</li> </ul>	<ul style="list-style-type: none"> <li>Number of households served (by program if recipient establishes multiple separate household assistance programs)</li> </ul>	<p>Impacted Populations</p> <ul style="list-style-type: none"> <li>Low- or moderate-income households or populations (below 300% FPL or 65% AMI)</li> <li>Households that experienced unemployment</li> <li>Households that experienced increased food or housing insecurity</li> <li>Households that qualify for the Children’s Health Insurance Program (CHIP), the Child Care Development Fund (CCDF), or Medicaid</li> </ul> <p>All disproportionately impacted populations are also eligible for these services.</p>
2.2 Household Assistance: Rent, Mortgage, and Utility Aid*	<ul style="list-style-type: none"> <li>Emergency housing assistance: rental assistance, mortgage assistance, utility assistance, assistance paying delinquent property taxes, counseling and legal aid to prevent eviction and homelessness</li> </ul>	<ul style="list-style-type: none"> <li>Number of households served (by program if recipient establishes multiple separate household assistance programs)</li> <li>Number of households receiving eviction prevention services (including legal representation)</li> </ul>	
2.3 Household Assistance: Cash Transfers*	<ul style="list-style-type: none"> <li>Cash assistance</li> </ul>	<ul style="list-style-type: none"> <li>Number of households served (by program if recipient establishes multiple separate household assistance programs)</li> </ul>	
2.4 Household Assistance: Internet Access Programs*	<ul style="list-style-type: none"> <li>Programs, devices &amp; equipment for internet access and digital literacy, including subsidies for costs of access</li> </ul>		
2.5 Household Assistance: Paid Sick and Medical Leave	<ul style="list-style-type: none"> <li>Paid sick, medical, and family leave programs</li> </ul>		
2.6 Household Assistance: Health Insurance*	<ul style="list-style-type: none"> <li>Health insurance coverage expansion</li> </ul>		
2.7 Household Assistance: Services for Un/Underbanked*	<ul style="list-style-type: none"> <li>Financial services for the unbanked and underbanked</li> </ul>		
2.8 Household Assistance: Survivor's Benefits	<ul style="list-style-type: none"> <li>Benefits for surviving family members of individuals who have died from COVID-19</li> <li>Burials</li> </ul>	<ul style="list-style-type: none"> <li>Number of households served (by program if recipient establishes multiple separate household assistance programs)</li> </ul>	
2.9 Unemployment Benefits or Cash Assistance to Unemployed Workers*	<ul style="list-style-type: none"> <li>Assistance in accessing and applying for public benefits or services</li> </ul>		
2.10 Assistance to Unemployed or Underemployed Workers (e.g., job training, subsidized employment, employment supports or incentives)*	<ul style="list-style-type: none"> <li>Assistance to individuals who want and are available for work, including job training, public jobs programs and fairs, support for childcare and transportation to and from a jobsite or interview, incentives for newly-employed workers, subsidized employment, grants to hire underserved workers, assistance to unemployed individuals to start small businesses &amp; development of job and workforce training centers</li> </ul>	<ul style="list-style-type: none"> <li>Number of workers enrolled in sectoral job training programs</li> <li>Number of workers completing sectoral job training programs</li> <li>Number of people participating in summer youth employment programs</li> </ul>	

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
2.11 Healthy Childhood Environments: Child Care*	<ul style="list-style-type: none"> <li>Childcare and early learning services</li> <li>Childcare facilities</li> </ul>	<ul style="list-style-type: none"> <li>Number of children served by childcare and early learning services (pre-school/pre-K/ages 3-5)</li> <li>Number of families served by home visiting</li> </ul>	<p>Impacted Populations</p> <ul style="list-style-type: none"> <li>Low- or moderate-income households or populations (below 300% FPL or 65% AMI)</li> <li>Households that experienced unemployment</li> <li>Households that experienced increased food or housing insecurity</li> <li>Households that qualify for the Children’s Health Insurance Program (CHIP), the Child Care Development Fund (CCDF), or Medicaid</li> </ul> <p>All disproportionately impacted populations are also eligible for these services.</p>
2.12 Healthy Childhood Environments: Home Visiting*	<ul style="list-style-type: none"> <li>Home visiting programs</li> </ul>		
2.13 Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System*	<ul style="list-style-type: none"> <li>Services for child welfare-involved families and foster youth</li> </ul>		
2.14 Healthy Childhood Environments: Early Learning*	<ul style="list-style-type: none"> <li>Childcare and early learning services</li> </ul>		
2.15 Long-term Housing Security: Affordable Housing*	<ul style="list-style-type: none"> <li>Programs or services to support long-term housing security, including development of affordable housing</li> </ul>	<ul style="list-style-type: none"> <li>Number of households receiving eviction prevention services, including legal representation</li> <li>Number of affordable housing units preserved or developed</li> </ul>	<p>Impacted Populations</p> <ul style="list-style-type: none"> <li>Households that qualify for the National Housing Trust Fund (HTF); the HOME Investment Partnerships Program (HOME); the Low-Income Housing Tax Credit (LIHTC); the Public Housing Capital Fund; Section 202 Supportive Housing for the Elderly Program; Section 811 Supportive Housing for Persons with Disabilities Program; Project-Based Rental Assistance; Multifamily Preservation &amp; Revitalization Program</li> <li>Affordable housing units that serve households at or below 65% of AMI for a period of 20 years or greater. Depending on the needs of the local rental market, it may be possible to fund units for households at up to 80% AMI.</li> </ul>

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
2.16 Long-term Housing Security: Services for Unhoused Persons*	<ul style="list-style-type: none"> <li>Emergency programs or services for homeless individuals, including temporary residences for people experiencing homelessness</li> <li>Programs or services to support long-term housing security, including permanent supportive housing</li> </ul>	<ul style="list-style-type: none"> <li>Number of households receiving eviction prevention services, including legal representation</li> <li>Number of affordable housing units preserved or developed</li> </ul>	<p>Impacted Populations</p> <ul style="list-style-type: none"> <li>Low- or moderate-income households or populations (below 300% FPL or 65% AMI)</li> <li>Households that experienced unemployment</li> <li>Households that experienced increased food or housing insecurity</li> <li>Households that qualify for the Children’s Health Insurance Program (CHIP), the Child Care Development Fund (CCDF), or Medicaid</li> </ul> <p>All disproportionately impacted populations are also eligible for these services.</p>
2.17 Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities*	<ul style="list-style-type: none"> <li>Housing vouchers &amp; assistance relocating to neighborhoods with higher economic opportunity</li> </ul>		<p><u>Disproportionately Impacted Populations Only</u></p> <ul style="list-style-type: none"> <li>Low-income households or populations (below 185% FPL or 40% AMI)</li> <li>Households residing in Qualified Census Tracts</li> <li>Households that qualify for Temporary Assistance for Needy Families (TANF); Supplemental Nutrition Assistance Program (SNAP); Free- and Reduced-Price Lunch (NSLP); School Breakfast programs (SBP); Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants.</li> </ul>

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
2.18 Housing Support: Other Housing Assistance*	<ul style="list-style-type: none"> <li>Home repair &amp; home weatherization</li> <li>Other housing assistance that is reasonable and proportionate to negative economic impacts of the pandemic</li> </ul>	<ul style="list-style-type: none"> <li>Number of households receiving eviction prevention services, including legal representation</li> <li>Number of affordable housing units preserved or developed</li> </ul>	<p>Impacted Households</p> <ul style="list-style-type: none"> <li>Low- or moderate-income households or populations (below 300% FPL or 65% AMI)</li> <li>Households that experienced unemployment</li> <li>Households that experienced increased food or housing insecurity</li> <li>Households that qualify for the Children’s Health Insurance Program (CHIP), the Child Care Development Fund (CCDF), or Medicaid</li> </ul> <p>All disproportionately impacted populations are also eligible for these services.</p>
2.19 Social Determinants of Health: Community Health Workers or Benefits Navigators*	<ul style="list-style-type: none"> <li>Pay for community health workers to help households access health &amp; social services</li> </ul>	No mandatory performance indicators.	<p><u>Disproportionately</u> Impacted Populations Only</p> <ul style="list-style-type: none"> <li>Low-income households or populations (below 185% FPL or 40% AMI)</li> <li>Households residing in Qualified Census Tracts</li> <li>Households that qualify for Temporary Assistance for Needy Families (TANF); Supplemental Nutrition Assistance Program (SNAP); Free- and Reduced-Price Lunch (NSLP); School Breakfast programs (SBP); Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants.</li> </ul>
2.20 Social Determinants of Health: Lead Remediation*	<ul style="list-style-type: none"> <li>Remediation of lead paint or other lead hazards</li> </ul>		
2.21 Medical Facilities for Disproportionately Impacted Communities	<ul style="list-style-type: none"> <li>Primary care clinics, hospitals, integration of health services into other settings, and other investments in medical equipment &amp; facilities designed to address health disparities</li> </ul>		
2.22 Strong Healthy Communities: Neighborhood Features that Promote Health and Safety	<ul style="list-style-type: none"> <li>Investments in neighborhoods to promote improved health outcomes</li> </ul>		
2.23 Strong Healthy Communities: Demolition and Rehabilitation of Properties	<ul style="list-style-type: none"> <li>Improvements to vacant and abandoned properties, including rehabilitation or maintenance, renovation, removal and remediation of environmental contaminants, demolition or deconstruction, greening/vacant lot cleanup &amp; conversion to affordable housing</li> </ul>		

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
2.24 Addressing Educational Disparities: Aid to High-Poverty Districts	<ul style="list-style-type: none"> <li>Services to address educational disparities through assistance to high-poverty school districts.</li> <li>Capital investments in schools and other educational equipment &amp; facilities</li> </ul>	<ul style="list-style-type: none"> <li>National Center for Education Statistics (NCES) School ID or NCES District ID. Can report multiple NCES IDs for one project</li> <li>Number of students participating in evidence-based tutoring programs</li> </ul>	<p><u>Disproportionately Impacted Populations Only</u></p> <ul style="list-style-type: none"> <li>Low-income households or populations (below 185% FPL or 40% AMI)</li> <li>Households residing in Qualified Census Tracts</li> <li>Households that qualify for Temporary Assistance for Needy Families (TANF); Supplemental Nutrition Assistance Program (SNAP); Free- and Reduced-Price Lunch (NSLP); School Breakfast programs (SBP); Medicare Part D Low-Income Subsidies, Supplemental Security Income (SSI), Head Start or Early Head Start, Special Supplemental Nutrition Program for Women, Infants, and Children (WIC), Section 8 Vouchers, Low-Income Home Energy Assistance Program (LIHEAP), and Pell Grants.</li> <li>Title I eligible schools as disproportionately impacted and responsive services that support the school generally or support the whole school as eligible.</li> </ul>
2.25 Addressing Educational Disparities: Academic, Social, and Emotional Services*	<ul style="list-style-type: none"> <li>Services to address educational disparities through educational and evidence-based services to address student academic, social, and emotional needs</li> <li>Capital investments in schools and other educational equipment &amp; facilities</li> </ul>		
2.26 Addressing Educational Disparities: Mental Health Services*	<ul style="list-style-type: none"> <li>Services to address educational disparities through educational and evidence-based services to address student mental health needs</li> <li>Capital investments in schools and other educational equipment &amp; facilities</li> </ul>		
2.27 Addressing Impacts of Lost Instructional Time	<ul style="list-style-type: none"> <li>Assistance to address the impact of learning loss for K-12 students (e.g., high-quality tutoring, differentiated instruction)</li> </ul>	No mandatory performance indicators	<p>Impacted Populations</p> <ul style="list-style-type: none"> <li>Any student that lost access to in-person instruction for a significant period of time</li> </ul>
2.28 Contributions to UI Trust Funds	<ul style="list-style-type: none"> <li>Certain contributions to an Unemployment Insurance Trust Fund <i>(See Final Rule Overview and Final Rule for details)</i></li> </ul>		<p>Impacted Populations</p> <ul style="list-style-type: none"> <li>Households that experienced unemployment</li> </ul>

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.



<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
<b>Negative Economic Impacts – Assistance to Small Businesses</b> <i>Small Businesses are defined as (1) having no more than 500 employees or, if applicable, the industry-size standard no. of employees established by the Small Business Administration and (2) are defined as a small business concern in Section 3 of the Small Business Act, which includes requirements that the business is independently owned and operated and is not dominant in its field of operation.</i>			
2.29 Loans or Grants to Mitigate Financial Hardship	<ul style="list-style-type: none"> <li>Loans or grants to mitigate financial hardship, such as by supporting payroll and benefits, costs to retain employees, and mortgage, rent, utility, and other operating costs</li> </ul>	<ul style="list-style-type: none"> <li>Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)</li> </ul>	<b>Impacted Small Businesses</b> <ul style="list-style-type: none"> <li>Small business negatively impacted by the pandemic, demonstrated through: <ul style="list-style-type: none"> <li>Decreased revenue or gross receipts</li> <li>Financial insecurity</li> <li>Increased costs</li> <li>Capacity to weather financial hardship</li> <li>Challenges covering payroll, rent or mortgage, and other operating costs</li> </ul> </li> </ul> All disproportionately impacted populations are also eligible for these services.
2.30 Technical Assistance, Counseling, or Business Planning*	<ul style="list-style-type: none"> <li>Technical assistance, counseling, or other services to support business planning</li> </ul>		
2.31 Rehabilitation of Commercial Properties or Other Improvements	<ul style="list-style-type: none"> <li>Rehabilitation of commercial properties, storefront improvements &amp; façade improvements</li> </ul>		
2.32 Business Incubators and Start-Up or Expansion Assistance*	<ul style="list-style-type: none"> <li>Technical assistance, business incubators &amp; grants for start-up or expansion costs for small businesses</li> </ul>		
2.33 Enhanced Support to Microbusinesses*	<ul style="list-style-type: none"> <li>Support for microbusinesses, including financial, childcare, and transportation costs</li> </ul>		
<i>See also 1.8 COVID-19 Assistance to Small Businesses (above)</i>	<ul style="list-style-type: none"> <li><i>Support for prevention and mitigation strategies in small businesses, including purchasing of PPE, ventilation system installation or improvement, and other prevention and mitigation measures.</i></li> </ul>	<ul style="list-style-type: none"> <li><i>Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)</i></li> </ul>	<i>General Public</i>

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

Expenditure Sub-Category	Enumerated Activities	Mandatory Performance Indicators	Eligible Population
<b>Negative Economic Impacts – Assistance to Nonprofits</b> <i>Nonprofits are defined as 501(c)(3) or 501(c)(19) tax-exempt organizations.</i>			
2.34 Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted)	<ul style="list-style-type: none"> <li>• Loans or grants to mitigate financial hardship</li> <li>• Technical or in-kind assistance or other services that mitigate negative economic impacts of the pandemic</li> </ul> <hr/> <ul style="list-style-type: none"> <li>• Appropriate responses beyond those enumerated above that are related and reasonably proportional to addressing disproportionate impacts</li> </ul>	<ul style="list-style-type: none"> <li>• Number of small businesses served (by program if recipient establishes multiple separate small businesses assistance programs)</li> </ul>	Impacted Nonprofits Nonprofits negatively impacted by the pandemic, demonstrated through: <ul style="list-style-type: none"> <li>• Decreased revenue (e.g., from donations and fees)</li> <li>• Financial insecurity</li> <li>• Increased costs (e.g., uncompensated increases in service need)</li> <li>• Capacity to weather financial hardship</li> <li>• Challenges covering payroll, rent or mortgage, and other operating costs</li> <li>• All disproportionately impacted populations are also eligible for these services.</li> </ul> <hr/> <u>Disproportionately Impacted Nonprofits Only</u> <ul style="list-style-type: none"> <li>• Nonprofits operating in Qualified Census Tracts</li> <li>• Nonprofits operated by Tribal governments or on Tribal lands</li> </ul>
<i>See also 1.9 COVID 19 Assistance to Non-Profits (above)</i>	<ul style="list-style-type: none"> <li>• <i>Support for prevention and mitigation strategies in nonprofits, including purchasing of PPE, ventilation system installation or improvement, and other prevention and mitigation measures.</i></li> </ul>	<i>General Public</i>	<i>Number of nonprofits served (by program if recipient establishes multiple separate non-profit assistance programs)</i>

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities</i>	<i>Mandatory Performance Indicators</i>	<i>Eligible Population</i>
<b>Negative Economic Impacts – Aid to Impacted Industries</b>			
2.35 Aid to Tourism, Travel, or Hospitality	<ul style="list-style-type: none"> <li>Aid to mitigate financial hardship, such as supporting payroll costs, lost pay and benefits for returning employees, support of operations and maintenance of existing equipment and facilities</li> <li>Technical assistance, counseling, or other services to support business planning</li> </ul>	<ul style="list-style-type: none"> <li>Sector of employer</li> <li>Purpose of funds (e.g., payroll support, safety measure implementation)</li> </ul>	Impacted Industry <ul style="list-style-type: none"> <li>Travel, tourism, or hospitality sectors</li> </ul>
2.36 Aid to Other Impacted Industries			Impacted Industry <ul style="list-style-type: none"> <li>The industry experienced at least 8 percent employment loss from pre-pandemic levels, or</li> <li>The industry is experiencing comparable or worse economic impacts as the national travel, tourism, and hospitality industries based on economic indicators or qualitative data (if quantitative data is unavailable), and if the impacts were generally due to COVID-19</li> </ul>
<i>1.10 COVID-19 Aid to Impacted Industries</i>	<i>Support for prevention and mitigation strategies in impacted industries, including purchasing of PPE, ventilation system installation or improvement, and other prevention and mitigation measures.</i>	<ul style="list-style-type: none"> <li><i>Sector of employer</i></li> <li><i>Purpose of funds (e.g., payroll support, safety measure implementation)</i></li> </ul>	<i>General Public</i>
<b>Negative Economic Impacts - Other</b>			
2.37 Economic Impact Assistance: Other*	<ul style="list-style-type: none"> <li>A non-enumerated activity that can be documented to appropriately address the negative economic impacts of the pandemic</li> </ul>	No mandatory performance indicators.	<ul style="list-style-type: none"> <li>Established impacted populations</li> <li>Established disproportionately impacted populations</li> <li>A non-enumerated population that can be identified as the recipient of negative economic impacts from the pandemic</li> </ul>

\*Projects assigned to this expenditure category are required to report on the evidence base for the planned intervention through citation of existing studies or by undertaking a program evaluation.

Expenditure Sub-Category	Enumerated Activities and (If Applicable) Eligibility Requirements	Mandatory Performance Metrics
<b>Public Sector Capacity</b>		
3.1 Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers	<p>Payroll and covered benefits for public safety, public health, health care, human services, and similar employees of a recipient government, for <i>the portion of the employee's time spent responding to COVID-19</i>.</p> <p>Staff are eligible if the employee or their operating unit or division is “primarily dedicated” to responding to COVID-19, meaning more than half the employee, unit, or division’s time is dedicated to responding to COVID-19.</p> <p>Public safety staff include:</p> <ul style="list-style-type: none"> <li>• Police officers (including state police officers)</li> <li>• Sheriffs and deputy sheriffs</li> <li>• Firefighters</li> <li>• Emergency medical responders</li> <li>• Correctional and detention officers</li> <li>• Dispatchers and supervisor personnel that directly support public safety staff</li> </ul> <p>Public health staff include</p> <ul style="list-style-type: none"> <li>• Employees involved in providing medical and other physical or mental health services to patients and supervisory personnel, including medical staff assigned to schools, prisons, and other such institutions</li> <li>• Laboratory technicians, medical examiners, morgue staff, and other support services essential for patient care</li> <li>• Employees of public health departments directly engaged in public health matters and related supervisory personnel</li> </ul> <p>Human services staff include:</p> <ul style="list-style-type: none"> <li>• Employees providing or administering social services and public benefits</li> <li>• Child welfare services employees</li> <li>• Child, elder, or family care employees</li> </ul>	<ul style="list-style-type: none"> <li>• Number of government FTE responding to COVID-19 supported under this authority</li> </ul>

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities and (If Applicable) Eligibility Requirements</i>	<i>Mandatory Performance Metrics</i>
3.2 Public Sector Workforce: Rehiring Public Sector Staff	<p>Restore and support public sector employment. Eligible uses include:</p> <ul style="list-style-type: none"> <li>• Hiring up to a pre-pandemic baseline</li> <li>• Providing additional funds for employees who experienced pay reductions or were furloughed</li> <li>• Maintaining current compensation levels to prevent layoffs</li> <li>• Providing worker retention incentives, including reasonable increases in compensation</li> <li>• Covering administrative costs related to hiring, support, and retention programs above.</li> </ul>	<ul style="list-style-type: none"> <li>• Number of FTEs rehired by governments under this authority</li> </ul>
3.3 Public Sector Workforce: Other	<p>Supporting and retaining public sector workers, including:</p> <ul style="list-style-type: none"> <li>• Providing additional funding for employees who experienced pay reductions or were furloughed</li> <li>• Maintaining current compensation levels to prevent layoffs</li> <li>• Providing worker retention incentives, including reasonable increases in compensation</li> <li>• Covering administrative costs associated with administering the hiring, support, and retention programs for EC 3.1-3.3.</li> </ul>	No mandatory performance indicators.
3.4 Public Sector Capacity: Effective Service Delivery	<ul style="list-style-type: none"> <li>• Program evaluation and evidence resources</li> <li>• Data analysis resources to gather, assess, share, and use data</li> <li>• Technology infrastructure to improve access to and the user experience of government IT systems, as well as technology improvements to increase public access and delivery of government programs and services</li> <li>• Community outreach and engagement activities</li> <li>• Capacity building resources to support using data and evidence, including hiring staff, consultants, or technical assistance support</li> </ul>	
3.5 Public Sector Capacity: Administrative Needs	<ul style="list-style-type: none"> <li>• Administrative costs for programs responding to the public health emergency and its economic impacts, including non-SLFRF and non-federally funded programs</li> <li>• Address administrative needs caused or exacerbated by the pandemic, including addressing backlogs caused by shutdowns, increased repair or maintenance needs, and technology infrastructure to adapt government operations to the pandemic (e.g., video-conferencing software, data, and case management systems)</li> </ul>	

<i>Expenditure Sub-Category</i>	<i>Enumerated Activities and (If Applicable) Eligibility Requirements</i>	<i>Mandatory Performance Metrics</i>
<b>Premium Pay</b>		
4.1 Public Sector Employees	For eligible public sector employees receiving premium pay who performed essential work during the pandemic. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program. See Final Rule Overview page 35-36 for eligibility details, including a list of eligible sectors and occupations.	<ul style="list-style-type: none"> <li>• List of sectors designated as essential critical infrastructure sectors</li> <li>• Number of workers to be served</li> <li>• Number of workers to be served with premium pay in K-12 schools</li> </ul>
4.2 Private Sector: Grants to Other Employers	For grants to private sector employees for the purpose of providing premium pay to eligible workers who performed essential work during the pandemic. Premium pay may be awarded to eligible workers up to \$13 per hour. Premium pay must be in addition to wages or remuneration (i.e., compensation) the eligible worker otherwise receives. Premium pay may not exceed \$25,000 for any single worker during the program. See Final Rule Overview page 35-36 for eligibility details, including a list of eligible sectors and occupations.	
<b>Infrastructure</b>		
Water and Sewer: 5.1 - 5.18	See Final Rule Overview, pages 37-40, for a description of eligible water, sewer, and broadband infrastructure projects.	
Broadband: 5.19 - 5.21		
<b>Revenue Replacement</b>		
6.1 Provision of Government Services	ARPA funds may be used to cover activities that would be considered a provision of traditional government services, due to negative impacts of the pandemic on state and local government revenue streams. Projects that do not fit into an existing ARPA category may be eligible to be assigned to category 6.1. Please reach out to OPM for additional guidance if you are considering this expenditure category for your project.	
6.2 Non-federal Match for Other Federal Programs	Funds available under the “revenue loss” eligible use category generally may be used to meet the non-federal cost-share or matching requirements of other federal programs, with the exception of Medicaid and CHIP programs.	