

**Appendix 1: Expenditure Categories**

The Expenditure Categories (EC) listed below must be used to categorize each project as noted in Part 2 above. The term “Expenditure Category” refers to the detailed level (e.g., 1.1 COVID-10 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level.

| 1: Public Health | |
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| 1.1 | COVID-19 Vaccination ^ |
| 1.2 | COVID-19 Testing ^ |
| 1.3 | COVID-19 Contact Tracing |
| 1.4 | Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, etc.)* |
| 1.5 | Personal Protective Equipment |
| 1.6 | Medical Expenses (including Alternative Care Facilities) |
| 1.7 | Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency |
| 1.8 | Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine) |
| 1.9 | Payroll Costs for Public Health, Safety, and Other Public Sector Staff Responding to COVID-19 |
| 1.10 | Mental Health Services* |
| 1.11 | Substance Use Services* |
| 1.12 | Other Public Health Services |
| 2: Negative Economic Impacts | |
| 2.1 | Household Assistance: Food Programs* ^ |
| 2.2 | Household Assistance: Rent, Mortgage, and Utility Aid* ^ |
| 2.3 | Household Assistance: Cash Transfers* ^ |
| 2.4 | Household Assistance: Internet Access Programs* ^ |
| 2.5 | Household Assistance: Eviction Prevention* ^ |
| 2.6 | Unemployment Benefits or Cash Assistance to Unemployed Workers* |
| 2.7 | Job Training Assistance (e.g., Sectoral job-training, Subsidized Employment, Employment Supports or Incentives)* ^ |
| 2.8 | Contributions to UI Trust Funds |
| 2.9 | Small Business Economic Assistance (General)* ^ |
| 2.10 | Aid to Nonprofit Organizations* |
| 2.11 | Aid to Tourism, Travel, or Hospitality |
| 2.12 | Aid to Other Impacted Industries |
| 2.13 | Other Economic Support* ^ |
| 2.14 | Rehiring Public Sector Staff |
| 3: Services to Disproportionately Impacted Communities | |
| 3.1 | Education Assistance: Early Learning* ^ |
| 3.2 | Education Assistance: Aid to High-Poverty Districts ^ |
| 3.3 | Education Assistance: Academic Services* ^ |
| 3.4 | Education Assistance: Social, Emotional, and Mental Health Services* ^ |
| 3.5 | Education Assistance: Other* ^ |
| 3.6 | Healthy Childhood Environments: Child Care* ^ |
| 3.7 | Healthy Childhood Environments: Home Visiting* ^ |
| 3.8 | Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System* ^ |



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| 3.9 | Healthy Childhood Environments: Other* ^ |
| 3.10 | Housing Support: Affordable Housing* ^ |
| 3.11 | Housing Support: Services for Unhoused Persons* ^ |
| 3.12 | Housing Support: Other Housing Assistance* ^ |
| 3.13 | Social Determinants of Health: Other* ^ |
| 3.14 | Social Determinants of Health: Community Health Workers or Benefits Navigators* ^ |
| 3.15 | Social Determinants of Health: Lead Remediation ^ |
| 3.16 | Social Determinants of Health: Community Violence Interventions* ^ |
| 4: Premium Pay | |
| 4.1 | Public Sector Employees |
| 4.2 | Private Sector: Grants to Other Employers |
| 5: Infrastructure²⁷ | |
| 5.1 | Clean Water: Centralized Wastewater Treatment |
| 5.2 | Clean Water: Centralized Wastewater Collection and Conveyance |
| 5.3 | Clean Water: Decentralized Wastewater |
| 5.4 | Clean Water: Combined Sewer Overflows |
| 5.5 | Clean Water: Other Sewer Infrastructure |
| 5.6 | Clean Water: Stormwater |
| 5.7 | Clean Water: Energy Conservation |
| 5.8 | Clean Water: Water Conservation |
| 5.9 | Clean Water: Nonpoint Source |
| 5.10 | Drinking water: Treatment |
| 5.11 | Drinking water: Transmission & Distribution |
| 5.12 | Drinking water: Transmission & Distribution: Lead Remediation |
| 5.13 | Drinking water: Source |
| 5.14 | Drinking water: Storage |
| 5.15 | Drinking water: Other water infrastructure |
| 5.16 | Broadband: “Last Mile” projects |
| 5.17 | Broadband: Other projects |
| 6: Revenue Replacement | |
| 6.1 | Provision of Government Services |
| 7: Administrative | |
| 7.1 | Administrative Expenses |
| 7.2 | Evaluation and Data Analysis |
| 7.3 | Transfers to Other Units of Government |
| 7.4 | Transfers to Non-entitlement Units (States and territories only) |

*Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions (see Use of Evidence section above for details)

^Denotes areas where recipients must report on whether projects are primarily serving disadvantaged communities (see Project Demographic Distribution section above for details)

²⁷ Definitions for water and sewer Expenditure Categories can be found in the EPA’s handbooks. For “clean water” expenditure category definitions, please see: <https://www.epa.gov/sites/production/files/2018-03/documents/cwdefinitions.pdf>. For “drinking water” expenditure category definitions, please see: <https://www.epa.gov/dwsrf/drinking-water-state-revolving-fund-national-information-management-system-reports>.