



Types of Eligible Expenditures State & Local Fiscal Recovery Funds (SLFRF)

The [Coronavirus State and Local Fiscal Recovery Funds \(SLFRF\)](#) program, a part of the American Rescue Plan, delivers \$350 billion to state, local, and Tribal governments across the country to support their response to and recovery from the COVID-19 public health emergency. **Funds must be obligated by December 31, 2024, and fully expended by December 31, 2026.**

The U.S. Department of the Treasury published the [SLFRF Final Rule](#), effective April 1, 2022, and the [Overview of the Final Rule](#) in January 2022. The spending parameters of the Final Rule are intentionally broad to provide recipients with significant flexibility in expending SLFRF funds. This guidance authorizes recipients to spend SLFRF awards in several general categories and provides examples of authorized expenditures, including:

Category	Examples of Authorized Expenditures	
Providing Government Services	<ul style="list-style-type: none"> ☉ Road building and maintenance; other infrastructure ☉ Provision of public safety and other services ☉ Health and educational services ☉ General government administration, staff, and administrative facilities ☉ Technology infrastructure to improve access/user experience, technology improvements to improve access to and delivery of programs and services ☉ Technology infrastructure to adapt government operations (e.g., video-conferencing software, data and case management systems) to COVID-19 	
Public Health & Negative Economic Impacts	<ul style="list-style-type: none"> ☉ Vaccination programs ☉ Public communication efforts ☉ Medical & PPE/protective supplies ☉ COVID-19 prevention & treatment equipment ☉ Support for prevention & mitigation efforts in public facilities/schools and for vulnerable populations ☉ Technology & equipment to support law enforcement response ☉ Improvements to vacant & abandoned properties 	<ul style="list-style-type: none"> ☉ Testing programs & equipment ☉ Contact tracing & public health surveillance ☉ Public health data systems ☉ Ventilation systems installation & improvement ☉ Emergency operations centers & response equipment ☉ Public telemedicine capabilities ☉ Learning loss & high-quality tutoring ☉ Schools and other educational equipment & facilities
Broadband Infrastructure	<ul style="list-style-type: none"> ☉ Access to high-speed broadband ☉ Access to reliable broadband service ☉ Last mile connections 	<ul style="list-style-type: none"> ☉ Access to affordable broadband ☉ Fiber optic infrastructure
Water, Sewer & Infrastructure	<ul style="list-style-type: none"> ☉ Wastewater treatment ☉ Water conservation & efficiency ☉ Security of treatment facilities ☉ Green infrastructure (e.g., roofs) ☉ Culvert repair, resizing & removal 	<ul style="list-style-type: none"> ☉ Management/treatment of stormwater or subsurface drainage ☉ Energy consumption reduction ☉ Water transmission & distribution

Equalis Group offers a range of publicly procured, competitively solicited [Master Agreements](#) that provide SLFRF-eligible products and services in accordance with Uniform Guidance procurement requirements.