

RECOMMENDATION

Approval of the resolution.

BACKGROUND

The CARES Act requires expenses to be necessary due to the pandemic and not included in existing budgets; eligible categories of expenses include administrative costs, improving telework capabilities of public employees, payroll for public health and safety employees, personal protective equipment, personnel and services diverted to a substantially different use, facilitating distance learning, and public health expenses. The CARES Act requires expenses to occur between March 1, 2020, and December 30, 2020. To protect the health and safety of residents and employees during the emergency, the City incurred costs in categories eligible for reimbursement under the CARES Act. Costs included those associated with improving telework capabilities of public employees; providing additional broadband access for those engaged in virtual education, including at community centers and parks and with hot spots; administrative costs to continue the work of the City; and to implement public health measures, including reconfiguring office spaces for employees, cleaning various City facilities, and procuring personal protective equipment, additional alternate response vehicles for the Little Rock Fire Department, and FEMA-eligible expenses that require a 25% match.

Although federal guidance was issued in September 2020 that made it possible for the City to apply for reimbursement for some public health and safety payroll costs that were already budgeted, these are expenses for which the City had planned to seek federal reimbursement under the CARES Act, which is reflected in the Budget Amendment of November 2, 2020.