

WHEREAS, the “SMART Analysis” is a expenditure of ARPA funds will be critically reviewed. The SMART Analysis include an evaluation and demonstration of the following:

- **S**ustainable in that it meets the City’s cur ability of future generations to meet their
- **M**eets White House/US Treasury Guidel
- **A**ccountable so there is justification for t City of Toledo to perform that activity, a will report on the status and outcome of t
- **R**eturn on Investment so there are specifi expenditure of federal funds that are qual collaboration to minimize cost and maxim
- **T**ransparent in that the who, what, how, v

a tool by which the appropriation and  
viewed financially. The elements of the SMART  
on that the proposed use of APRA funds is/have:

current needs without compromising the economic  
own needs;

ines;

the use of the funds, a clear responsibility of the  
and an identified responsible person or party who  
the use of these funds;

ic and measurable results linked to the  
ntitative, qualitative or both, and we have sought  
nize outcomes;

when and where of each dollar spent is clear; and

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**SMART Analysis**

Proposed ARPA Program or Project:	Sidewalk Replacement
Program or Project Description:	Replacement and Improvement of sidewalks throughout the City of Toledo in qualified census tracts.
Proposed Amount:	\$ <b>2,500,000</b>

<b>SMART Analysis Element</b>	<b>Program or Project Analysis and Explanation</b>
Sustainable	These replacements are capital improvements that have a positive impact on the residents and businesses by upgrading the infrastructure that supports residents, business, and visitors to the City of Toledo.
Meets Guidelines	These sidewalk replacements fall under the eligible use category of responding to the negative economic impacts of the COVID-19 pandemic. All work will be done in qualified census tracts. Please see attached excerpt from the US Treasury final rule.
Accountable	The Sidewalk Replacement Program is a yearly program that is handled by the Division of Engineering and Construction. A City Representative is on site during construction to ensure quality and quantity of work.
Return on Investment	Sidewalks improve mobility for pedestrians and provide access for travel to and from work, parks, shopping areas, schools, and transit stops.
Transparent	The use of public bidding procedures and the City of Toledo purchasing policies and procedures provides transparency of the use of the funding.