

**SMART Analysis**

Proposed ARPA Program or Project:	Premium Pay
Program or Project Description:	One-time premium payment made to former City of Toledo employees that performed essential work during the COVID-19 pandemic and are employed by the Lucas County 911 Regional Council of Governments
Proposed Amount:	\$ <b>144,000</b>

<b>SMART Analysis Element</b>	<b>Program or Project Analysis and Explanation</b>
Sustainable	These premium payments are one-time payments that do not have a legacy impact on the operating budget.
Meets Guidelines	Premium pay for essential work is one of the four statutory uses of ARPA funds. These payments cover employees that were engaged in essential public safety work during the pandemic. Please see attached language from the US Treasury final rule.
Accountable	The Finance Department, working with support from the Law and Human Resources Departments as needed, will be responsible for recording and reporting on the one-time premium payments.
Return on Investment	Premium payments invest in former City of Toledo employees by recognizing the essential work they performed during the pandemic.
Transparent	Total amount of premium payments made will be recorded and reported in the Local Fiscal Recovery Fund and reported as required by the US Treasury.