

WHEREAS, the “SMART Analysis” is a tool by which the appropriation and expenditure of ARPA funds will be critically reviewed financially. The elements of the SMART Analysis include an evaluation and demonstration that the proposed use of APRA funds is/have:

- Sustainable in that it meets the City’s current needs without compromising the economic ability of future generations to meet their own needs;
- Meets White House/US Treasury Guidelines;
- Accountable so there is justification for the use of the funds, a clear responsibility of the City of Toledo to perform that activity, and an identified responsible person or party who will report on the status and outcome of the use of these funds;
- Return on Investment so there are specific and measurable results linked to the expenditure of federal funds that are quantitative, qualitative or both, and we have sought collaboration to minimize cost and maximize outcomes;
- Transparent in that the who, what, how, when and where of each dollar spent is clear; and

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SMART Analysis

Proposed ARPA Program or Project:	Recreation Facilities and Playgrounds	
Program or Project Description:	Recreation facility improvements, equipment, and playground replacements	
Proposed Amount:	\$	3,375,000

SMART Analysis Element	
Sustainable	The projects identified in this funding request represent renovation of current city-owned facilities. These renovations and upgrades will contribute toward ensuring these facilities are available and able to operate safely for Toledo's residents.
Meets Guidelines	All of the projects identified either fall within the census tracts identified for the ARPA funding or they serve individual who live in the identified census tracts. Additionally the US Treasury Final Rule identifies investments in parks and recreation spaces as eligible uses of ARPA funds. Please see attached excerpt from the final rule.
Accountable	The Parks, Recreation, and Community Engagement Division has responsibility for providing the residents of Toledo with safe greenspaces and recreational facilities. The Department of Parks and Youth Services will be responsible for reporting on the status of these projects and the outcomes of the planned improvements.
Return on Investment	The proposed expenditure of ARPA funds is expected to leverage \$500,000 in grant funding.
Transparent	The Department of Parks and Youth Services plans to hold public meetings in the neighborhoods where these projects occur in order to provide maximum transparency on the use of the funding. Furthermore, the use of public bidding processes, requests for proposals, and the City of Toledo purchasing policies and procedures will also increase transparency.