

**SMART Analysis**

Proposed ARPA Program or Project:	Revenue Replacement for the Provision of Government Services
Program or Project Description:	Support police and fire under the revenue replacement eligible use category by charging a portion of their wages and fringes to the Local Fiscal Recovery Fund during fiscal year 2023
Proposed Amount:	\$ <span style="float: right;"><b>20,000,000</b></span>

<b>SMART Analysis Element</b>	<b>Program or Project Analysis and Explanation</b>
Sustainable	The ARPA funds maintain essential public safety services and enable new police and fire classes in 2023.
Meets Guidelines	The use of ARPA funds for the provision of government services is one of the four statutory eligible uses for state and local governments. Please see attached excerpt from the US Treasury final rule.
Accountable	The Finance Department, working with the Police and Fire and Rescue Departments as needed, will be responsible for documenting and recording wage and fringe expenditures in the Local Fiscal Recovery Fund. This process will occur monthly throughout fiscal year 2023.
Return on Investment	Investing in public safety supports safe and livable neighborhoods and economic development efforts to attract and and retain individuals, businesses and visitors to the city.
Transparent	Required US Treasury quarterly and annual reporting will reflect the use of these funds. Additionally, monthly financial reports will report the amounts charged in the Local Fiscal Recovery Fund, with back-up documentation maintained in the financial system.