

**Department New Request Form
Fiscal Year 2023**

| | | | |
|-------------------------|--|--|-----------------|
| Program | Culture & Recreation | Title of New Request: | Rank: 14 |
| Department | Parks & Recreation | American Recovery Plan Act: Aquatics Loss of revenue reimbursement | |
| Request Category | Baseline Adjustment | | |
| Request Rating | Urgent | | |
| Department Goal | Inclusion, social equity and wellness for all ages | | |

1. How will request assist in achieving Department Goal and benefit the customer

With very few exceptions the City of Missoula's aquatics facilities remained open throughout the Pandemic. These facilities provided safe recreation opportunities for residents of Missoula during uncertain times. This intentional choice led to loss in fee for service revenue. The Aquatics facilities were also able to reduce operational expenses related to reduced capacity of the facilities. Actual revenue loss in CY20 and CY21 as compared with FY19, as calculated per the Government Finance Officers Association, (GFOA), ARPA revenue loss calculator, was \$977,882. Throughout FY20 and FY21 the revenue loss aquatics facilities experienced was \$857,904. In FY20 and FY21 Parks was able to reduce total expenses by ~\$305,405. The FY20 and FY21 netloss was \$552,499. Reimbursement of lost revenue into the Aquatics Facilities will correct an operational deficit in the Aquatics Enterprise fund of around \$400K and allow for addressing some deferred maintenance items. Prioritizing limited ARPA funds toward the replacement of lost revenue at the aquatics facilities helps to meet equity and safety priorities of the city.

2. What specifically is needed to achieve this goal?

ARPA reimbursement to the Aquatics fund for lost revenue in CY2020 and CY2021.

3. Cost Impact of New Program:

| Account # | Item | Qty | Unit Cost | Requested One-Time | Requested Ongoing | FY 2023 Unfunded | FY 2023 Funded | Proposed FY 2024 Ongoing |
|--------------------------|------|-----|-----------|--------------------|-------------------|------------------|----------------|--------------------------|
| Ongoing Expenses | | | | | | | | |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| Expense Sub-Total | | | | - | - | - | - | - |
| One-time Expenses | | | | | | | | |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| | | | | - | - | - | - | - |
| Expense Sub-Total | | | | - | - | - | - | - |

Revenue Offset:

| Account # | N | Revenue Description | Proposed Onetime Revenue | Proposed Ongoing Revenue |
|-------------------|---|--|--------------------------|--------------------------|
| 2513 | N | ARPA Rembursement of lost revenue to AQ Fund | 977,822 | |
| | | | | |
| Revenue Sub-Total | | | 977,822 | - |

4. What sort of data will be used to report results and outcomes of request?

| | Requested/Proposed Funding Source | |
|--------------------------|--|---------|
| | One-time | Ongoing |
| Tax or Assessment | - | - |
| Non-tax | 977,822 | - |
| Fund Balance | - | - |
| Total | 977,822 | - |