

**CITY OF BOULDER
PARKS AND RECREATION ADVISORY BOARD AGENDA ITEM**

MEETING DATE: April 28, 2014

AGENDA TITLE: Financial Strategy Discussion
--

PRESENTERS:

Jeff Dillon, Director, Parks and Recreation Abbie Poniatowski, Senior Business Manager Alison Rhodes, Recreation Facilities Manager Teri Olander, Recreation Program Administrator Dean Rummel, Recreation Supervisor Kady Doelling, Financial Analyst Matt Hickey, Senior Operations Analyst Stacy Cole, Recreation Facility Manager Michael Lamb, Parks Planner

EXECUTIVE SUMMARY:

The Boulder Parks and Recreation Department (BPRD) continues to work collaboratively with the Parks and Recreation Advisory Board (PRAB) to ensure that its resources are focused on community priorities via the implementation of the financial sustainability policies of the BPRD Master Plan (master plan) using the following 3-step approach:

1. BPRD shall determine the actual cost of an activity or service using a standardized method that emphasizes consistency of data inputs and analysis methods.
2. BPRD shall categorize services using a Recreation Priority Index (RPI) based on the organizational mission, target population served, service outcomes, contributions to the sustainability framework, partnership value and redundancy with services provided by others in the community in order to guide offerings.
3. BPRD shall establish cost recovery rates and associated pricing. Fees shall be based on the RPI, community versus exclusive benefit, cost to provide services and the prevailing market rate for comparable services.

This pilot program focuses on services provided at the Boulder Reservoir and athletic fields. PRAB's guidance and support on what services are subsidized and at what rates is critical to ensure implementation reflects community values.

BACKGROUND AND ANALYSIS:

Beginning in December 2013, the PRAB and staff have participated in meetings and study sessions building the foundation for understanding the department's financial sustainability policies that were approved as part of the master plan. Progress and outcomes of the PRAB and BPRDs' collaborative efforts are summarized in the March 17th Discussion Item found [here](#).

During the March meeting, staff presented a draft RPI (Attachment A) to demonstrate how services can be objectively categorized to establish desired subsidy levels. Example services were defined, costed per the agreed definitions, scored using the draft RPI and classified using the service categories. The presentation demonstrated the existing subsidy rates compared with the desired subsidy rates, depending on the service categorization (community, recreation or exclusive).

Staff has expanded on the analysis presented in March and completed the cost modeling for all services (rentals, programs and memberships) provided at the Boulder Reservoir and athletic fields using the following assumptions:

- Total Cost of Facility Ownership (TCFO) approach is applied using the cost definitions discussed/finalized at the February meeting (Attachment B);
- Indirect expenses are applied proportionate to facility or program budgets;
- The analysis has been completed with and without capital expenses;
- Facility hours available (e.g. Pleasant View Fields are available to be scheduled 11,628 hours per year, generally open 3-8 pm on weekdays and 8-5 on weekends);
- Bookable units are based on rentable space (e.g. 1 soccer field, 1 picnic site at the Reservoir);
- Total hours the course is offered (e.g. a sports camp meets five times for 1 hour, totaling 5 hours);
- Program participation is based on the minimum number of registrants required to hold the activity (e.g. 5 participants for sailing camp); and
- Memberships are based on number of visits (e.g. boat pass holders could visit the Reservoir 105 times per season).

DISCUSSION:

The purpose of the April meeting is to review data modeling for the two pilot areas, the Boulder Reservoir and athletic fields, including current costs, current fees and desired fees (based on application of service categories). The analysis summary is included in Attachment C. The implementation of service categorization (with the assistance of the RPI) will allow the department to apply available subsidies to the programs the community would like to support and establish fees that will recover the appropriate amount of costs for the pilot areas. Additionally, staff is recommending multiple recommendations to implement/apply this methodology in the pilot areas until a comprehensive analysis of all department services can be completed. These recommendations are:

Recommendation 1: For services that scored/rated “exclusive”: Phase fee increases to charge the actual costs of providing services; work with impacted users to communicate method and incremental fee increases or partnership opportunities. As a reminder, partnerships will be scored using the RPI as their agreements demonstrate alignment with community values. Rentals, as exclusive use-for-fee agreements, are not scored through the RPI.

Recommendation 2: Support fees that that market will bear. For services that are categorized recreational or exclusive that charge a fee in excess of the cost, continue to charge the fee.

Recommendation 3: Develop an enhanced financial aid program per the initiatives of the 2014 Boulder Parks and Recreation Master Plan to ensure that services are accessible to all community members. Address where fees may be a barrier to participation.

Staff is anticipating policy guidance and support for the initiative to charge actual costs of providing services to implement master plan goals where appropriate.

QUESTIONS FOR PRAB:

1. Should capital expenses be included in cost allocation and fee setting?
2. Does the updated RPI accurately reflect PRAB’s input from the March meeting?
3. Does the scoring for the pilot service areas accurately and objectively represent the community’s values for BPRD services? Do you have questions about the scoring?
4. Does the PRAB support the implementation of recommendations 1, 2 and 3?
5. Does the PRAB have input on the community outreach plan to impacted users that will experience fee increases or may want to consider partnership opportunities?

NEXT STEPS:

Staff will complete a comprehensive analysis of all department services using the PRAB supported methodology. To complete this analysis, 2013 costs will be used. Staff will return to the PRAB this fall to share the analysis and provide recommendations on implementing fee standardization and potential fee changes for 2015. PRAB’s continued guidance and support on what services are subsidized and at what rates is critical to ensure implementation reflects community values.

ATTACHMENTS:

Attachment A: Draft Recreation Priority Index

Attachment B: Cost Definitions

Attachment C: Pilot Service Analysis Summary

Recreation Priority Index Criteria

The Recreation Priority Index (RPI)

The RPI is a balanced scorecard approach that allows recreation managers and decision-makers to compare the relative importance of services in relation to one another. This metric can be used to create an overall service offering strategy. Additionally, this metric may be used as a compelling, data-driven case for setting fee structures and cost recovery rates for different services. Similarly, it may indicate where services could be targeted for sunset and/or facilitative delivery *during long-range planning*.

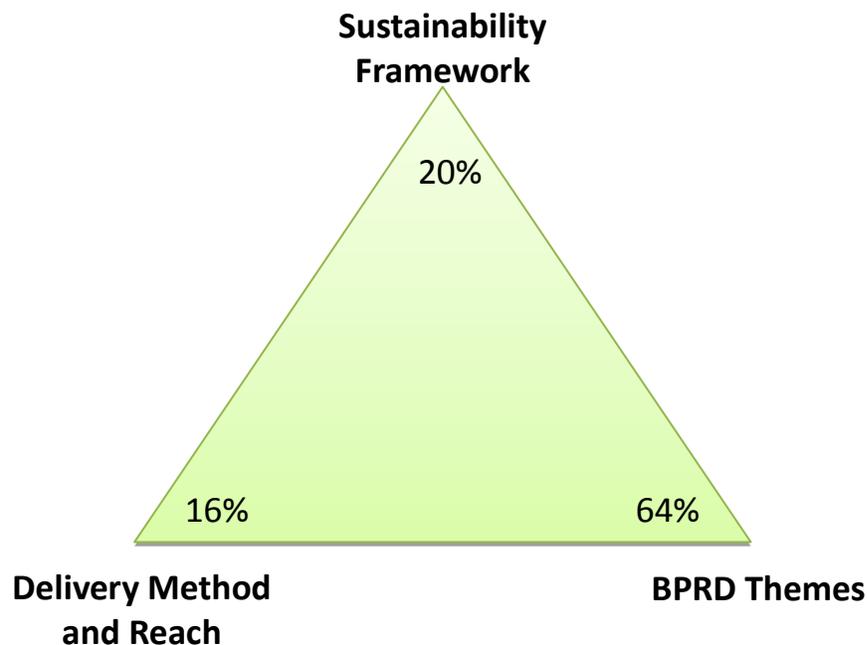


Figure 1: RPI Criteria Relative to Each Other

The RPI uses a 100-point scale and is based upon three major factors as above. This approach is used in balanced scorecards. (Generally balanced scorecards use a minimum of 3 and no more than 8 factors.) Within the 3 factors above are six criteria for rating a service that include: substitutability, community health and wellness, building community and relationships, targeted goal, reach, and delivery method.

Criterion, as found in the following pages, should be evaluated against an individual service by carefully reading the definition and corresponding examples in order to determine the score that most accurately defines that service.

Special instances are considered during the scoring process. Legislative mandates may elevate the service's relative RPI score into a higher classification. Also, it should be noted that there are Core services that will be offered by the department regardless of the score. The following definitions and examples are to be used during the RPI scoring process.

Scoring Instructions and Order of Analysis

1. Answer Question 1 to determine if service may be scored through the index.
 2. Answer Questions 2 – 7 by reading through each *definition* and *example(s)* given
 3. Calculate final RPI score and compare to subsidy categories found on last page
-

Question 1 – Mandated Service/Facility Rental Analysis

A. Is this service or program mandated by federal or state law?

Yes No

**If question A is answered “Yes”, completion of the RPI worksheet is not required. Proceed to develop program outcomes and measurable objectives, and gain all approvals to offer the program.*

B. Is this service or program mandated by City Council policy, budget enactment, or other direction to BPRD via the CMO?

Yes No

C. Is this a rental, exclusively a fee for access arrangement?

Yes No

**If question B (or C) is answered “Yes”, the service may not be scored in the RPI due to BPRD’s inability to influence alignment with community values. Renters may explore a partnership for discounted fees to be considered.*

Delivery Method and Reach Factors

Question 2 – Delivery

Direct	<i>Definition</i>	Service is organized, funded, overseen, and instructed by department.
	<i>Examples</i>	<ul style="list-style-type: none"> • A swim lesson service that is operated at a department facility with no outside service provider assistance. • A family open swim activity held at a BPRD recreation center that allows drop-in participation.
Facilitated <u>Non</u> Mission- Driven	<i>Definition</i>	Service may be overseen by department; however, instruction, organization, and/or funding are provided by external entity AND External entity does not demonstrate alignment with department goals
	<i>Examples</i>	<ul style="list-style-type: none"> • A stand-up paddle board service that is instructed and organized by an external private entity, but is overseen by the department, and does not demonstrate an active educational component. • A gymnastics service that is led by an external entity and the service does not demonstrate community-based promotion such as broad inclusion.
Facilitated Mission- Driven	<i>Definition</i>	Service may be overseen by department; however, instruction, organization, and/or funding are provided by external entity AND External entity demonstrates alignment with department goals
	<i>Examples</i>	<ul style="list-style-type: none"> • An archery service that is instructed and organized by an external 501 c 3 educational nonprofit entity <u>and</u> the organization's mission to promote community-based growth aligns with the department's values. • A soccer league operated by an external 501 c 4 sport organizing nonprofit entity that supports departmental goals through targeting youth.

Delivery Method and Reach Factors

Question 3 – Service Reach

Minimal	<i>Definition</i>	Service design and anticipated participation appeals to limited segments of the community, and has limited appeal to community members pursuing a highly specialized recreation activity. The market potential for registrations is considered to be less than 514 individuals annually; the market potential for participations is considered to be less than 9,999.
	<i>Examples</i>	<ul style="list-style-type: none"> • A competitive, traveling baseball service that has a yearly registration of 400. • A yoga service that has a yearly registration of 200.
Low	<i>Definition</i>	Service design and anticipated participation appeals to significant segments of the community, and has appeal for a cross section of community members in a geographic region or for a specialty recreation activity. The market potential for registrations is considered to be between 515 – 769 individuals annually; the market potential for participations (is considered to be greater than 10,000 participations and less than 49,999 participations.
	<i>Examples</i>	<ul style="list-style-type: none"> • A youth recreation program that has 700 yearly registrations.
High	<i>Definition</i>	Service design and anticipated participation appeals to broad segments of the community, and has appeal for a broad cross section of community members based on demographics. The market potential for registrations is considered to be greater than 770 individuals annually; the market potential for participations is considered to be greater than 50,000.
	<i>Examples</i>	<ul style="list-style-type: none"> • A youth swim lesson ages 3-5 have over 770 registrations and registered youth participations total 10 participations (10 lessons/swimmer); gross total of all swimmers in the program is anticipated at 50,000 participations annually.

*Reach is calculated using program registration numbers. Each program or service will be scored on how it compares to the *total yearly registration average* of all combined program and service areas.

Substitutability Factor**Question 4 – Substitutability (Reliance on City as Only Service Provider)**

No Substitute	<i>Definition</i>	<p>Service is truly unique and is only offered by your department within BPRD's service area.</p> <p style="text-align: center;">-OR-</p> <p>No suitable "substitutes" exist for the functional requirement or purpose of this service within the community and surrounding neighborhoods.</p>
	<i>Examples</i>	<ul style="list-style-type: none"> • A youth in nature service that takes at-risk kids into the woods to learn about nature. • A therapeutic recreation service that focuses on individuals with a particular disability (e.g., mental health, lower-leg, etc.)
Some Alternative Providers Exist	<i>Definition</i>	<p>There are one or two services available in BPRD's service area that serve the same purpose of your service in question and have similar participant access.</p>
	<i>Examples</i>	<ul style="list-style-type: none"> • There is a community pool that offers regular lap swimming and swim lessons. • There is a non-profit that offers weight training and cardio classes. • There is a private entity that offers yoga, Pilates, and weight training opportunities. • There is a private entity that offers traveling sport teams.
High Number of Alternative Providers Exist	<i>Definition</i>	<p>There are three or more services available in BPRD's service area that serve the same purpose of your service in question and have similar participant access. That is, there is competition for your target audience and the service you provide.</p>
	<i>Examples</i>	<ul style="list-style-type: none"> • There is a community pool that offers regular lap swimming and swim lessons. • There is a non-profit that offers weight training and cardio classes. • There is a private entity that offers yoga, Pilates, and weight training opportunities. • There is a private entity that offers traveling sport teams. • Private vendors or non-profit organizations offer the same "pay to use" services.

BPRD Master Plan Theme Factors

Question 5 – Community Health & Wellness

Scope of Opportunities	<i>Definition</i>	Encourages participation in programs and services by addressing financial and ability barriers and other identified barriers to participation.
	<i>Examples</i>	<ul style="list-style-type: none"> • A soccer league that has discounted rates, a centralized location based on transportation needs, and provides inclusivity for all participants. • Pool use is open to all children in community and access time/day promotes arrival by vehicle, bus, or shared transportation.
Lifelong Movement	<i>Definition</i>	Service promotes prolonged behavioral patterns that include physical activity and motion.
	<i>Examples</i>	<ul style="list-style-type: none"> • A personal training class that teaches body mechanics and how to perform technical exercises. • A sports service that teaches kinetics and proper body mechanics in lifelong activities such as jogging, running, and sprinting. • A golf service that teaches warm up, exercises for the activity, and the proper techniques so that participants can participate in the activity on their own. • A program supports the movement of individuals such as a “show and go.” • A softball league that supports social interaction and movement to promote health.
Health Education Component	<i>Definition</i>	Individuals and groups of people participating in the service learn to behave in a manner conducive to the promotion, maintenance, or restoration of health including physical, social, emotional, intellectual, and spiritual health.
	<i>Examples</i>	<ul style="list-style-type: none"> • A personal training service that teaches the health benefits of anaerobic and aerobic exercises. • A competitive league that teaches how eustress is different from stress. • A yoga class that teaches how meditation and relaxation is important to emotional and spiritual well-being. • A youth team sport where coaches and program leaders review proper body condition, stretching, and how the sport encourages health.
Specific Health Target	<i>Definition</i>	A service with a service goal of providing a specific health benefit (such as addressing a known public health epidemic such as obesity, screen time, unhealthy eating, etc.)
	<i>Examples</i>	<ul style="list-style-type: none"> • A basketball league that specifically targets childhood obesity by focusing on kinetic movement and condition training. • A pottery service that targets individuals subject to increased screen time and provides an outlet to be “unplugged.”

BPRD Master Plan Theme Factors**Question 6 – Builds Community & Relationships**

“Network” Relationships	<i>Definition</i>	Promotes working relationships with community partners including friends groups, foundations, non-profits, public organizations, and private entities.
	<i>Examples</i>	<ul style="list-style-type: none"> • A concert in the park series that is sponsored by the foundation, a business, or a non-profit organization. • A concessions service that is operated by an organization other than the department. • A personal fitness service that is a joint-venture by the YMCA and the BPRD. • A youth sport offered through an association or non-profit club in partnership with BPRD to allow use of department facilities. • An after school service that utilizes the school's facilities.
Family Participation	<i>Definition</i>	Participant families are encouraged at all times to participate in service offering through volunteering, positive spectatorship, and special events. Additionally, a code of conduct guideline is established and players, families and spectators are proactively informed, reminded, and held accountable for sportsmanship.
	<i>Examples</i>	<ul style="list-style-type: none"> • A gymnastics service in which families socialize, travel, and support children in their learning, skill development, and competition. • A little league service in which parents sign up for and take turns providing nutritious snacks for participants while ensuring children are organized and assisting coaches in team activities. • An off-site location service in which parents take turns chaperoning field experiences. • An interactive outdoor education program involving parents and children in movement, learning, and experiences related to the outdoors.
Neighborhood-Based	<i>Definition</i>	Service is offered in a location that promotes face-to-face social interactions through settings and situations where community members gather and live.
	<i>Examples</i>	<ul style="list-style-type: none"> • An after school service that takes place in a neighborhood park and is designed for local residents. • A service offered in a central location designed to attract adjacent residents. • A special event at a neighborhood park that encourages area residents to meet each other, recreate, and learn about the parks/trails in the neighborhood.
Encourages Diversity	<i>Definition</i>	Service attracts participants of different cultures and ethnic backgrounds and promotes respect among participants.
	<i>Examples</i>	<ul style="list-style-type: none"> • A soccer service that targets underrepresented populations by advertising in diverse neighborhoods and through appropriate social media avenues. • An arts and crafts service that is instructed by a diverse staff that reflects the city's demographics. • A Yoga class that involves a community outreach component such as Yoga in the park or other events to attempt to attract diverse groups. • A pottery class that is instructed in dual languages and its program materials are offered in more than one language.

BPRD Master Plan Theme Factors**Question 7 – Targeted Goal**

Youth	<i>Definition</i>	Service specifically targets youth 18 and under in skill development, health education, and building social capacity.
	<i>Examples</i>	<ul style="list-style-type: none"> • Youth swim lessons. • Youth after school service.
Outdoor/Nature	<i>Definition</i>	Service is located in an outdoor setting and/or in nature.
	<i>Examples</i>	<ul style="list-style-type: none"> • Golf lessons on location at the golf course. • Kayak class that meets at an outdoor reservoir, beach front, or lake. • A hiking class that takes participants into woods, forests, or other natural resource areas.
Low-Income	<i>Definition</i>	Service specifically targets low-income individuals and provides services that allow full participation.
	<i>Examples</i>	<ul style="list-style-type: none"> • A pottery class that provides scholarships for full participation. • A free after school service that caters to at-risk youth.
People with Disabilities	<i>Definition</i>	Service specifically targets people with disabilities and provides services that allow full participation.
	<i>Examples</i>	<ul style="list-style-type: none"> • An adaptive aquatics service. • A therapeutic horse riding service.

Service Categorization

As mentioned before, the RPI is a balanced scorecard approach that allows recreation managers and decision-makers to compare the relative importance of services in relation to one another and establish cost recovery rates. The score produced will be unique to individual services, regardless of the delivery method being direct, facilitated, rental, etc. In order to objectively assign cost recovery amounts to service offering, it is necessary to develop a system to prioritize and fund services. This RPI uses a three category system as outlined below.

Category	Definition	RPI Range	Subsidy Rate
Community	Services that enhance the health, safety and livability of the community and therefore require minimal obstacles to participation.	70+	100-80%
Recreation	Services that benefit a broad range of users and are targeted to promote physical and mental well-being.	69-40	79-10%
Exclusive	Services targeted to specific individuals or user groups with limited community benefit.	<40	<10%

Step 1: Before Beginning Scoring Activity

a) Is this service or program mandated by federal or state law?

Yes No

b) Is this service or program mandated by City Council policy, budget enactment, or other direction to BPRD via the CMO?

Yes No

c) Is this service or program a rental of a facility without any partnership or co-sponsorship agreement?

Yes No

If any questions are answered "Yes", completion of the RPI worksheet is not required. Proceed to develop program outcomes and measurable objectives, and gain all approvals to offer the program, or process the rental agreement with conditions and at rates as approved by the City.

*Step 2: If all answers to Step 1 were no, begin assignment of RPI factors to the program as below.

	Category	Scoring Areas				Points Received	Points Possible
Delivery and Reach Factor							
Choose One Answer	Delivery	Direct	Facilitated Non Mission-Driven		Facilitated Mission-Driven		12
		4	8		12		
	Reach	Minimal	Low		High		4
		0	2		4		
Substitutability Factor							
Choose One Answer	Substitutability	High	Some		None		20
		0	10		20		
BPRD Themes Factor(s)							
Select All That Apply	Community Health & Wellness	Scope of Opportunities	Lifelong Movement	Education Component	Specific Health Target		24
		6	6	6	6		
	Builds Community & Relationships	"Network" Relationships	Family Participation	Neighborhood-based	Encourages Diversity		16
		4	4	4	4		
	Targeted Goal	Youth	Outdoor/Nature	Low-Income	PWDs		24
		6	6	6	6		

Score Sheet

Category	Program Name Here	Program Name Here	Program Name Here	Program Name Here
Delivery				
Reach				
Substitutability				
Community Health & Wellness				
Builds Community and Relationships				
Targeted Goal				
Total				

Boulder Parks and Recreation Department Cost Definitions

The Department currently utilizes the following definitions when calculating and analyzing costs.

Capital costs include expenses over \$50,000 for major maintenance and enhancing public infrastructure by correcting current facility deficiencies and constructing new service-delivery infrastructure

Operating costs include expenses to provide community services. There are indirect and direct operating costs.

Indirect costs are those that department incurs regardless of whether or not it provides a specific service to the community. Overhead personnel and non-personnel expenses associated with the day-to-day operation of the department may include:

- Administration
- Business Services
- Internal Support Services (Human Resources, Information Technology, City Attorney, Risk Management, Finance)
- Service Management/Coordination/Supervision

Direct program costs include the personnel and non-personnel expenses specific to a department program. These costs are incurred only when a program is provided and include instructor salaries and program-specific supplies required for participation. These costs adjust according to program participation or demand and are expended as needed

Direct facility costs include the personnel and non personnel expenses including department R&R (restoration and refurbishment) associated with the operation and maintenance of the City's parks and recreation facilities. These costs are incurred daily and include: staff; materials and supplies; financial, utilities and water fees; custodial services

2012 Facility Fees/Cost/Subsidy											Charged per hour	Expense Per Hour	\$ Subsidy	Expense Per Hour	\$ Subsidy	RPI Score/Category	Service Category
Year	FacGrpName	FacTypName	FacAName	FacUnitName	Service Category	2012 Fee	W/Capital	W/Capital	No Capital	No Capital							
2012	Boulder Reservoir	Reservoir	Beach	Pod Beach	Exclusive	\$57.50	\$8.00	\$49.50	\$6.00	\$51.50	0	Exclusive					
2012	Boulder Reservoir	Reservoir	Lake	Pod Lake	Exclusive	\$50.00	\$30.00	\$20.00	\$23.00	\$27.00	0	Exclusive					
2012	Boulder Reservoir	Reservoir	Parking	Lot	Exclusive	\$33.00	\$15.00	\$18.00	\$12.00	\$21.00	0	Exclusive					
2012	Boulder Reservoir	Reservoir	Picnic	Area	Exclusive	\$57.50	\$12.00	\$45.50	\$10.00	\$47.50	0	Exclusive					
2012	Parks	Sports Complex	Inline Hockey	Rink	Exclusive	\$15.00	\$33.00	(\$18.00)	\$25.00	(\$10.00)	0	Exclusive					
2012	Parks	Sports Complex	Satellite Fields	Field	Exclusive	\$19.00	\$50.00	(\$31.00)	\$38.00	(\$19.00)	0	Exclusive					
2012	Parks	Sports Complex	Soccer	Field	Exclusive	\$19.00	\$50.00	(\$31.00)	\$38.00	(\$19.00)	0	Exclusive					
2012	Parks	Sports Complex	Softball	Field	Exclusive	\$19.00	\$33.00	(\$14.00)	\$25.00	(\$6.00)	0	Exclusive					
2012	Parks	Sports Complex	Softball/Baseball	Diamond Premium	Exclusive	\$30.00	\$64.00	(\$34.00)	\$49.00	(\$19.00)	0	Exclusive					
2012	Parks	Sports Complex	Tennis	Court	Exclusive	\$9.00	\$7.00	\$2.00	\$5.00	\$4.00	0	Exclusive					
2012	Pleasantview	Sports Complex	Soccer	Field Premium	Exclusive	\$23.00	\$22.00	\$1.00	\$17.00	\$6.00	0	Exclusive					
2012	Sports Fields	Sports Complex	Soccer/Multiuse	Field	Exclusive	\$23.00	\$94.00	(\$71.00)	\$71.00	(\$48.00)	0	Exclusive					
2012	Sports Fields	Sports Complex	Softball/Baseball	Diamond	Exclusive	\$23.00	\$140.00	(\$117.00)	\$106.00	(\$83.00)	0	Exclusive					

Attachment C

2012 Boulder Reservoir Courses Comparison											2011 Fee		Expense per Team/Person w/ Capital		\$ Subsidy w/ Capital		Expense per Team/Person w/o Capital		Subsidy w/o Capital		RPI Score/Category	Service Category	
Year	BroSecName	Barcode	ActivityName	CourseName	Service Cat	Days	StartTime	EndTime	Hours Class	Class Count	Mins	Resident	NonRes	Resident	NonRes	Resident	NonRes	Resident	NonRes	Resident	NonRes		
2012	Boulder Reservoir	161340	Reservoir: Jr. Sailing Camp	Jr. Sailing Camp	Recreation	Mon,Tue,Wed	8:45:00 AM	2:15:00 PM	5.50	3	8	\$121.00	\$151.25	\$86.69	\$1,045.86	(\$715.69)	(\$894.61)	\$630.73	\$788.41	(\$509.73)	(\$637.16)	60	Recreation
2012	Boulder Reservoir	161344	Reservoir: Jr. Water Sports Camp	Jr. Water Sports Camp	Recreation	M,Tu,W,Th	8:45:00 AM	2:15:00 PM	5.50	4	5	\$154.00	\$192.50	\$1,163.43	\$1,454.29	(\$1,009.43)	(\$1,261.79)	\$877.27	\$1,096.58	(\$723.27)	(\$904.08)	60	Recreation
2012	Boulder Reservoir	161354	Reservoir: Sailing Camp	Sailing Camp	Recreation	Mon,Tue,Wed	8:30:00 AM	4:30:00 PM	8.00	3	8	\$212.00	\$265.00	\$1,217.00	\$1,521.25	(\$1,005.00)	(\$1,256.25)	\$917.42	\$1,146.77	(\$705.42)	(\$881.77)	60	Recreation
2012	Boulder Reservoir	161361	Reservoir: Sunset Camp	Sunset Camp	Recreation	M,Tu,W,Th	2:30:00 PM	4:30:00 PM	2.00	4	4	\$40.00	\$50.00	\$434.67	\$543.33	(\$394.67)	(\$493.33)	\$327.81	\$409.76	(\$287.81)	(\$359.76)	60	Recreation
2012	Boulder Reservoir	161362	Reservoir: Sunset Camp	Sunset Camp	Recreation	Mon,Tue,Wed	2:30:00 PM	4:30:00 PM	2.00	3	4	\$40.00	\$50.00	\$326.00	\$407.50	(\$286.00)	(\$357.50)	\$245.85	\$307.32	(\$205.85)	(\$257.32)	60	Recreation
2012	Boulder Reservoir	161370	Reservoir: Water Sport Camp	Water Sports Camp	Recreation	M,Tu,W,Th	8:30:00 AM	4:30:00 PM	8.00	4	5	\$264.00	\$330.00	\$1,692.27	\$2,115.33	(\$1,428.27)	(\$1,785.33)	\$1,276.03	\$1,595.03	(\$1,012.03)	(\$1,265.03)	60	Recreation
2012	Boulder Reservoir	161587	Reservoir: Windsurf Camp	Windsurf Camp	Recreation	Mon,Tue	8:30:00 AM	4:30:00 PM	8.00	2	4	\$132.00	\$165.00	\$869.33	\$1,086.67	(\$737.33)	(\$921.67)	\$655.61	\$819.52	(\$523.61)	(\$654.52)	60	Recreation

2012 Boulder Reservoir Membership Comparison											2012 Fee		Expense per Team/Person w/ Capital		\$ Subsidy w/ Capital		Expense per Team/Person w/o Capital		Subsidy w/o Capital		RPI Score/Category	Service Category	
Year	MemGrp	MemPlan	MemType	MemTerm	Service Category	Resident	NonResident	Resident	NonResident	Resident	NonResident	Resident	NonResident	Resident	NonResident	Resident	NonResident	Resident	NonResident	Resident	NonResident		
2012	Reservoir Boat	Reservoir Boat Permit	49hp and Under	Annual Boat	Exclusive	\$290.00	\$345.00	\$792.00	\$989.00	(\$502.00)	(\$644.00)	\$597.00	\$746.00	(\$307.00)	(\$401.00)	\$32.00	\$42.00	\$307.00	\$401.00	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	50hp+ Season	Annual Boat	Exclusive	\$580.00	\$705.00	\$1,131.00	\$1,413.00	(\$551.00)	(\$708.00)	\$852.00	\$1,065.00	(\$272.00)	(\$360.00)	\$32.00	\$42.00	\$272.00	\$360.00	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	50hp+ Weekday	Annual Boat	Exclusive	\$335.00	\$395.00	\$905.00	\$1,131.00	(\$570.00)	(\$736.00)	\$682.00	\$852.00	(\$347.00)	(\$457.00)	\$32.00	\$42.00	(\$347.00)	(\$457.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	ANS Decontamination	Annual Boat	Exclusive	\$150.00	\$175.00	\$170.00	\$212.00	(\$20.00)	(\$37.00)	\$128.00	\$160.00	\$22.00	\$15.00	\$32.00	\$42.00	\$22.00	\$15.00	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	Boat Permit Extra Punches	10 Punch	Exclusive	\$0.00	\$0.00	\$5.00	\$5.00	(\$5.00)	(\$5.00)	\$5.00	\$5.00	(\$5.00)	(\$5.00)	\$32.00	\$42.00	(\$5.00)	(\$5.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	Boat Permit Extra Punches	20 Punch	Exclusive	\$0.00	\$0.00	\$10.00	\$10.00	(\$10.00)	(\$10.00)	\$5.00	\$10.00	(\$5.00)	(\$10.00)	\$32.00	\$42.00	(\$5.00)	(\$10.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	Boat Permit Extra Punches	40 Punch	Exclusive	\$0.00	\$0.00	\$20.00	\$20.00	(\$20.00)	(\$20.00)	\$10.00	\$10.00	(\$10.00)	(\$10.00)	\$32.00	\$42.00	(\$10.00)	(\$10.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	Boat Permit Gate	Annual Gate	Exclusive	\$0.00	\$0.00	\$80.00	\$99.00	(\$80.00)	(\$99.00)	\$60.00	\$75.00	(\$60.00)	(\$75.00)	\$32.00	\$42.00	(\$60.00)	(\$75.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	Sail Permit Season	Annual Boat	Exclusive	\$290.00	\$345.00	\$453.00	\$566.00	(\$163.00)	(\$221.00)	\$341.00	\$426.00	(\$51.00)	(\$81.00)	\$32.00	\$42.00	(\$51.00)	(\$81.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Boat	Reservoir Boat Permit	Small Water Craft (Permit Only)	Annual Boat	Exclusive	\$40.00	\$40.00	\$102.00	\$128.00	(\$62.00)	(\$88.00)	\$77.00	\$96.00	(\$37.00)	(\$56.00)	\$32.00	\$42.00	(\$37.00)	(\$56.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir General	Daily Visit	Adult	Daily	Recreation	\$6.25	\$6.25	\$11.50	\$14.25	(\$5.25)	(\$8.00)	\$8.50	\$10.75	(\$2.25)	(\$4.50)	\$6.00	\$7.50	(\$2.25)	(\$4.50)	\$6.00	\$7.50	56	Recreation
2012	Reservoir General	Daily Visit	Senior	Daily	Recreation	\$4.25	\$4.25	\$11.50	\$14.25	(\$7.25)	(\$10.00)	\$8.50	\$10.75	(\$4.25)	(\$6.50)	\$6.00	\$7.50	(\$4.25)	(\$6.50)	\$6.00	\$7.50	56	Recreation
2012	Reservoir General	Daily Visit	Youth	Daily	Recreation	\$3.75	\$3.75	\$11.50	\$14.25	(\$7.75)	(\$10.50)	\$8.50	\$10.75	(\$4.75)	(\$7.00)	\$6.00	\$7.50	(\$4.75)	(\$7.00)	\$6.00	\$7.50	56	Recreation
2012	Reservoir Moorings	Moorings	Dry Gravel	Annual Mooring	Exclusive	\$395.00	\$495.00	\$1,348.00	\$1,685.00	(\$953.00)	(\$1,190.00)	\$1,016.00	\$1,270.00	(\$621.00)	(\$775.00)	\$32.00	\$42.00	(\$621.00)	(\$775.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Moorings	Moorings	Dry Paved	Annual Mooring	Exclusive	\$445.00	\$560.00	\$1,797.00	\$2,246.00	(\$1,352.00)	(\$1,686.00)	\$1,354.00	\$1,693.00	(\$909.00)	(\$1,133.00)	\$32.00	\$42.00	(\$909.00)	(\$1,133.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Moorings	Moorings	Shore	Annual Mooring	Exclusive	\$235.00	\$295.00	\$719.00	\$899.00	(\$484.00)	(\$604.00)	\$542.00	\$677.00	(\$307.00)	(\$382.00)	\$32.00	\$42.00	(\$307.00)	(\$382.00)	\$32.00	\$42.00	32	Exclusive
2012	Reservoir Moorings	Moorings	Wet	Annual Mooring	Exclusive	\$525.00	\$660.00	\$1,618.00	\$2,022.00	(\$1,093.00)	(\$1,362.00)	\$1,219.00	\$1,523.00	(\$694.00)	(\$863.00)	\$32.00	\$42.00	(\$694.00)	(\$863.00)	\$32.00	\$42.00	32	Exclusive

2012 Sports Leagues/Courses held on athletic fields Comparison											2012 Fee		Expense per Team/Person w/ Capital		\$ Subsidy w/ Capital		Expense per Team/Person w/o Capital		Subsidy w/o Capital		RPI Score/Category	Service Category			
Year	FacGrpName	FacTypName	BroSec	Barcode	Service Category	ActivityName	Service Cat	Days	StartTime	EndTime	Hours Class	Class Count	Mins	Resident	NonRes	Resident	NonRes	Resident	NonRes	Resident	NonRes				
2012	Sports Fields	Sports Complex	Sports	162434	Exclusive	Sports: Softball Mens- Spring Leagues	Adult	Mon	6:00:00 PM	7:00:00 PM	1.00	8	4	\$530.00	\$662.50	\$392.60	\$490.75	\$137.40	\$171.75	\$472.26	\$590.33	\$57.74	\$72.17	39	Exclusive
2012	Parks	Sports Complex	Sports	162441	Exclusive	Sports: Softball Mens- Spring Leagues	Adult	Wed	6:00:00 PM	7:00:00 PM	1.00	8	4	\$530.00	\$662.50	\$345.73	\$432.16	\$184.27	\$230.34	\$263.81	\$329.76	\$266.19	\$332.74	39	Exclusive
2012	Sports Fields	Sports Complex	Sports	162443	Exclusive	Sports: Softball Coed- Spring Leagues	Adult	Mon	6:00:00 PM	7:00:00 PM	1.00	8	4	\$515.00	\$643.75	\$497.73	\$622.16	\$17.27	\$21.59	\$377.81	\$472.26	\$137.19	\$171.49	39	Exclusive
2012	Parks	Sports Complex	Sports	162449	Exclusive	Sports: Softball Coed- Spring Leagues	Adult	Thu	6:00:00 PM	7:00:00 PM	1.00	8	4	\$515.00	\$643.75	\$345.73	\$432.16	\$169.27	\$211.59	\$263.81	\$329.76	\$251.19	\$313.99	39	Exclusive
2012	Sports Fields	Sports Complex	Sports	162836	Exclusive	Sports: Kickball Leagues- Spring	Adult	Mon	6:00:00 PM	7:00:00 PM	1.00	8	4	\$425.00	\$531.25	\$497.73	\$622.16	(\$72.73)	(\$90.91)	\$377.81	\$472.26	\$47.19	\$58.99	39	Exclusive
2012	Parks	Sports Complex	Sports	162837	Exclusive	Sports: Kickball Leagues- Spring	Adult	Thu	6:00:00 PM	7:00:00 PM	1.00	8	4	\$425.00	\$531.25	\$345.73	\$432.16	\$79.27	\$99.09	\$263.81	\$329.76	\$161.19	\$201.49	39	Exclusive
2012	Parks	Sports Complex	Sports	165782	Recreation	Sports: Flag Football	Adult	Fri	6:00:00 PM	7:00:00 PM	1.00	8	36	\$85.00	\$106.25	\$233.73	\$292.16	(\$148.73)	(\$185.91)	\$178.48	\$223.10	(\$93.48)	(\$116.85)	45	Recreation
2012	Parks	Sports Complex	Sports	168939	Exclusive	Sports: Softball Mens- Summer League	Adult	Wed	6:00:00 PM	7:00:00 PM	1.00	12	4	\$770.00	\$962.50	\$518.60	\$648.25	\$251.40	\$314.25	\$395.72	\$494.64	\$374.28	\$467.86	39	Exclusive
2012	Sports Fields	Sports Complex	Sports	168944	Exclusive	Sports: Softball Mens- Summer League	Adult	Thu	6:00:00 PM	7:00:00 PM	1.00	12	4	\$770.00	\$962.50	\$746.60	\$933.25	\$23.40	\$29.25	\$566.72	\$708.39	\$203.28	\$254.11	39	Exclusive
2012	Parks	Sports Complex	Sports	168987	Exclusive	Sports: Softball Coed- Summer League	Adult	Wed	6:00:00 PM	7:00:00 PM	1.00	12	4	\$770.00	\$962.50	\$518.60	\$648.25	\$251.40	\$314.25	\$395.72	\$494.64	\$374.28	\$467.86	39	Exclusive
2012	Sports Fields	Sports Complex	Sports	168988	Exclusive	Sports: Softball Coed- Summer League	Adult	Wed	6:00:00 PM	7:00:00 PM	1.00	12	4	\$770.00	\$962.50	\$746.60	\$933.25	\$23.40	\$29.25	\$566.72	\$708.39	\$203.28	\$254.11	39	Exclusive
2012	Sports Fields	Sports Complex	Sports	169032	Exclusive	Sports: Softball Womens- Summer	Adult	Wed	6:00:00 PM	7:00:00 PM	1.00	12	4	\$515.00	\$643.75	\$746.60	\$933.25	(\$231.60)	(\$289.50)	\$566.72	\$708.39	(\$51.72)	(\$64.64)	39	Exclusive
2012	Sports Fields	Sports Complex	Sports	169035	Exclusive	Sports: Kickball- Summer	Adult	Mon	6:00:00 PM	7:00:00 PM	1.00	6	4	\$320.00	\$400.00	\$746.60	\$933.25	(\$426.60)	(\$533.25)	\$566.72	\$708.39	(\$246.72)	(\$308.39)	39	Exclusive
2012	Parks	Sports Complex	Sports	169037	Exclusive	Sports: Kickball- Summer	Adult	Thu	6:00:00 PM	7:00:00 PM	1.00	12	4	\$325.00	\$406.25	\$518.60	\$648.25	(\$193.60)	(\$242.00)	\$395.72	\$494.64	(\$70.72)	(\$88.39)	39	Exclusive
2012	Pleasantview	Sports Complex	Sports	169683	Exclusive	Sports: Soccer- Summer Session	Adult	Tue,Wed	5:45:00 PM	6:45:00 PM	1.00	6	4	\$420.00	\$525.00	\$196.30	\$245.37	\$223.70	\$279.63	\$149.86	\$187.32	\$270.14	\$337.68	39	Exclusive
2012	Sports Fields	Sports Complex	Sports	171634	Recreation	Athletics: Mini - Sports	Youth	Thu	4:00:00 PM	4:45:															