

Extra Curricular School Activities Analysis

Finance Committee
LCSD Planning Commission
February 2022

Our community wanted to know more about how the funding model worked for activities.

How are the three major extracurricular activities (Athletics, Robotics, and Music) funded by:

Boosters?

General Fund? (funded by taxpayers)

Pay to Participate fees?

Extra-Curricular:

Outside of school hours, not for credit, independent of curriculum

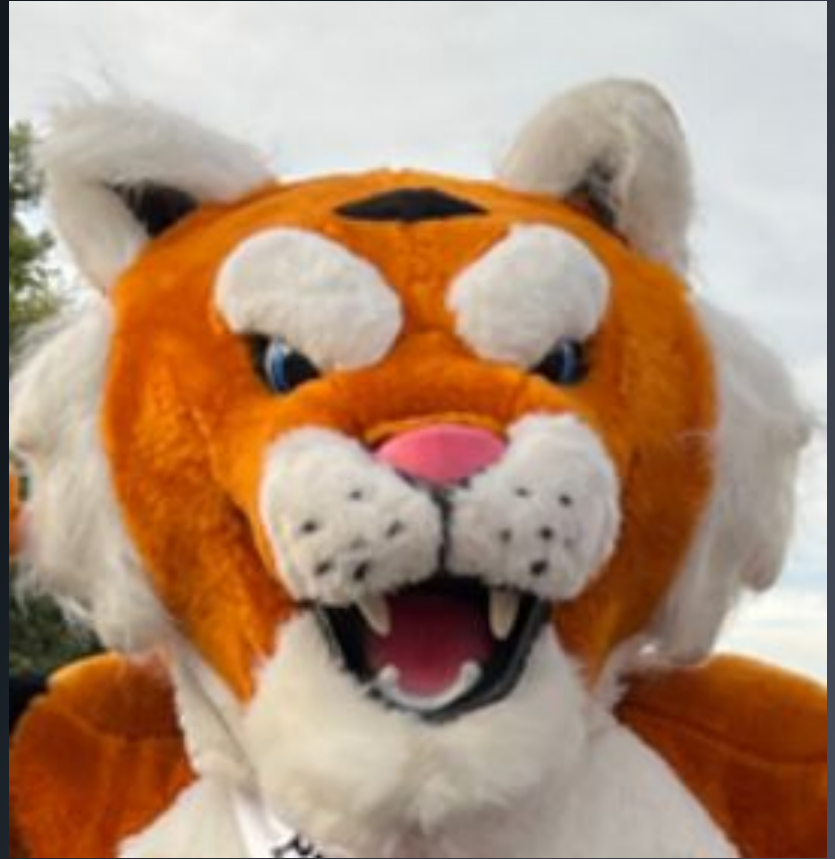
Curricular:

Part of a student's day, receives credit

Co-Curricular:

Happen outside of school hours but supplement curricular activities

Athletics



Key Understandings of Athletics Analysis

- Budget changes were made as a result of the levy failure
- 32% of Athletic expenses are covered by the General Fund (3 Salaries & 86 Supplementals)
- 68% of Athletic expenses are covered by other revenue streams

Changes were made to Pay to Participate and Personnel when the levy failed:

- Increased Pay to Participate Fees from \$105 to \$310 LHS and \$105 to \$265 LMS with no Family Cap (potentially adding \$260,120 to revenue if 2018-2019 participation rates remain constant)
- Staffing reductions (-\$143,174)

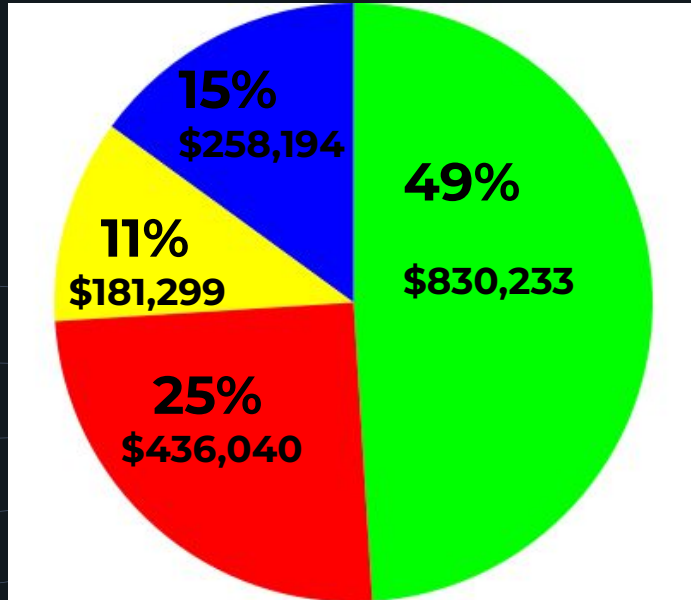
Athletics Student Participation:

- 49% of students play one or more of 29 sports at LHS
- 39% of 21 sports at LMS

***data based on 2018-2019**

Athletics Revenue At A Glance:

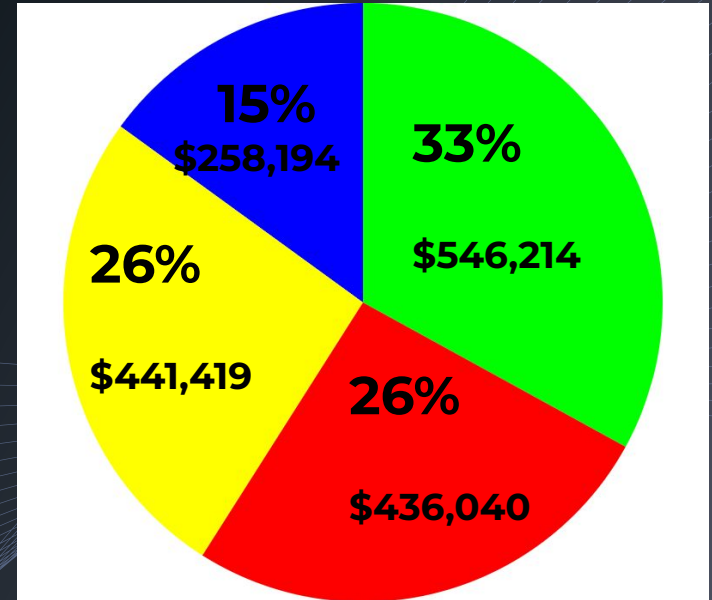
2018-2019 Actual Revenue



Admission,
etc.
194



18-19 Post-Levy Estimated Revenue



Athletics Revenue: 5 sources

- *General Fund*
- *Pay to Participate (P2P)*
 - *Athletic department*
 - *General Fund to cover transportation, Final Form Software, and other expenses*
- *Admission*
- *Licensing agreements*
- *Field rental*

In addition to revenue sources to LCSD, LAB had \$436,040 in revenue according to 2019 Form 990.

What are the total **expenses** (18-19 post-levy estimates) for Athletics?

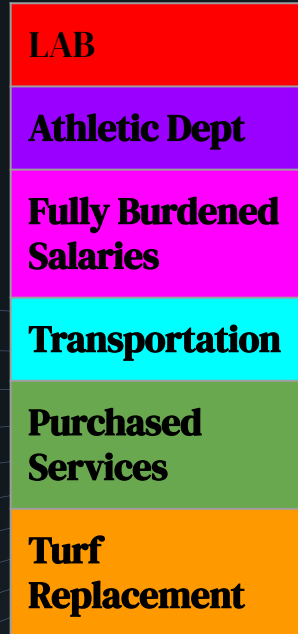
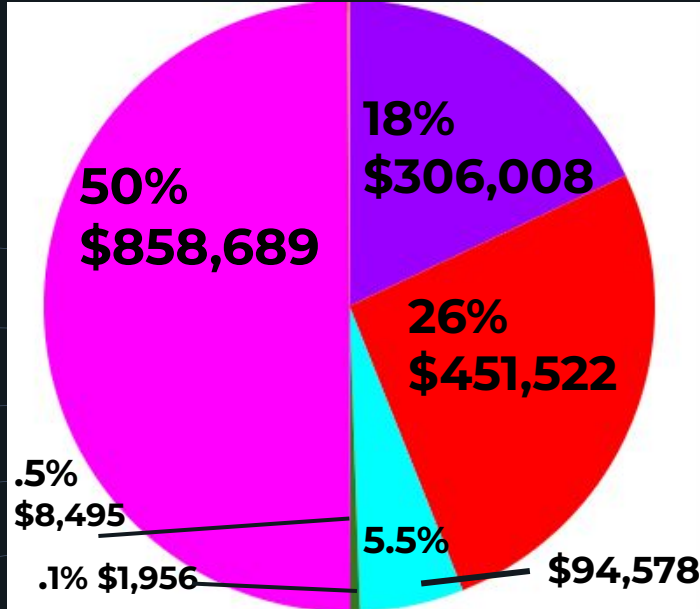
\$1,245,827*

**In addition to the expenses above, LAB covered an additional \$451,522 (27%)*

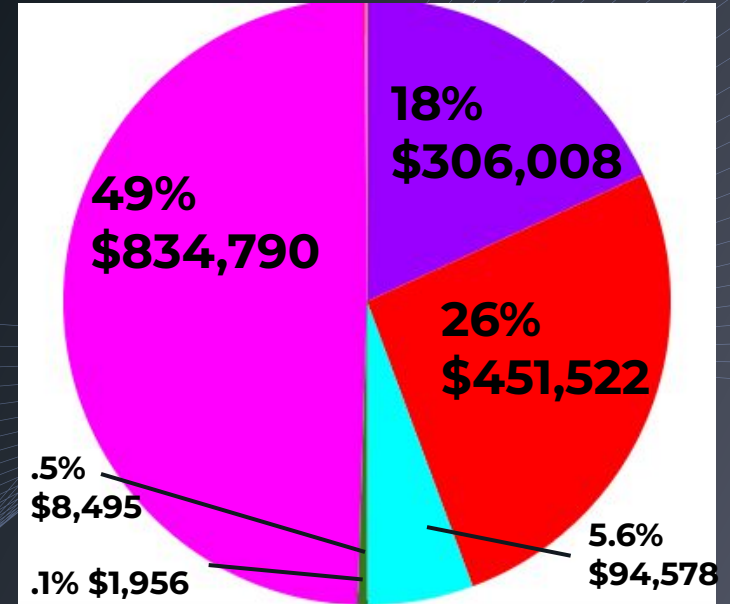
Total expenses: \$1,697,349

What do the Expenses (\$1,697,349) Pay for?

18-19 Actual Expenses



18-19 Expenses Post-Levy Adjustment



Athletics Expenses **Covered** by Loveland **Athletics Boosters** (27%)

- *OHSAA post-season expenses (hotel, food, awards, transportation, etc.)*
- *Facility upgrades: signage, paint, stadium widescreens, windscreen trees for tennis, some capital improvements (e.g. weight room)*
- *Big Equipment needs: competitive cheer & wrestling mats, fitness center equipment, etc.*

Athletics Expenses **COVERED** by Pay to Participate, Admission, Field Rental, Licensing agreements, Fundraising

\$699,613 or 41%

(After Increase and with no Family Cap)

Uniforms

Trainers

Equipment

Referees

Game Needs

Miscellaneous administrative expenses (e.g. Final Forms)

Athletics Expenses Paid with the General Fund (Total \$546,214*† or 32%)

Salaries of 2 Athletic Directors, Athletic Secretary, &
Supplementals of 86 coaches

**This is approximately 1% of LCSD's General Fund according to 2018-19 actuals.*

† This total was \$830,233 (1.6%) prior to estimated P2P increases & staff reductions.

What is the average total sports cost per athlete? (based on 2018-19 participation rates)

$\$1,697,349 \div (\text{LHS athletes } 999 + \text{LMS } 417)$ equals



Robotics



Key Understandings of Robotics Analysis

- **Loveland Robotics Boosters (LRB) is new to the scene; Board approved 2018**
- **Robotics teams control their P2P fees, not LRB**
- **All expenses except 3 supplementals are covered by LRB or P2P fees**

Robotics Student Participation:

- *109 students (2019-2020)*
- *Demand exceeds supply of volunteer mentors every year*

Robotics **Revenue** (19-20): 3 sources

\$3,233.41

- *Donations*
- *Fundraising*
- *Membership*

What are the **expenses** for
Loveland Robotics Boosters
(19-20)?

\$3,137.07

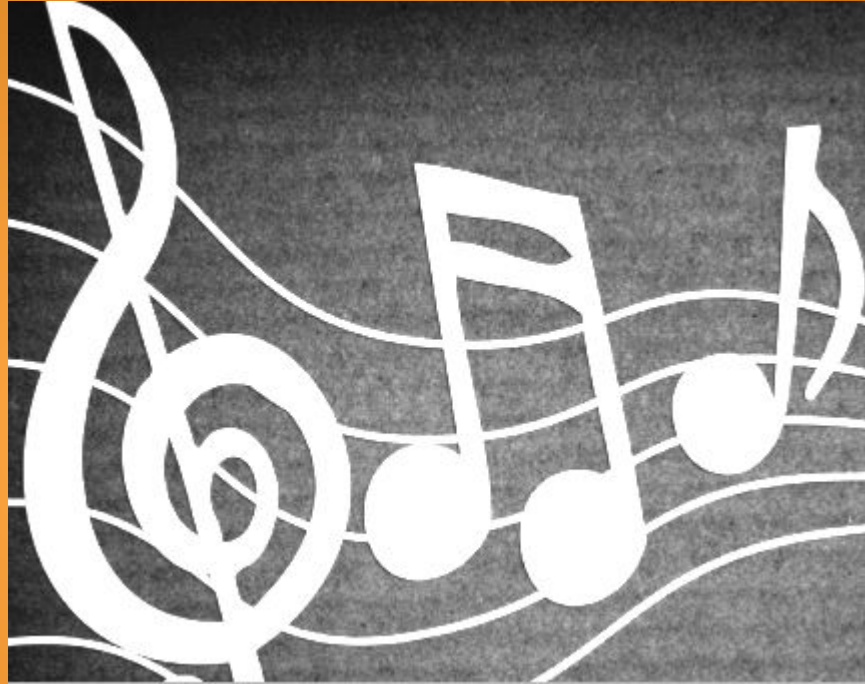
Robotics Expenses Covered by Loveland Robotics Boosters

- *Some Equipment, e.g. WeDo kits for FLL Explore teams to rent*
- *Senior Celebration & Two Scholarships*
- *T-Shirts*
- *Discretionary Team Money*
- *One-time purchases, e.g. Trophy Case at LHS*
- *Tournament supplies & services*

Robotics Expenses **NOT** covered by Revenue

- *3 Supplementals for Coordinators and Asst. Coordinator (\$8,000): General Fund*
- *FLL Explore, FLL Challenge & FTC Robot parts, VEX parts, tools, equipment, storage, presentation supplies (paid by Team Fees and/or Team Fundraising, Business Sponsorships, grants)*

Music



Key Understandings of Music Analysis

- **Loveland Music Programs are 95% self-funded, excluding educator salaries**
- **Music programs at LIS, LMS, and LHS have a 31% participation rate. There are 849 students enrolled in music classes for the 2021-22 school year.**

Music Student Participation:

Class enrollment in 2021/22 includes:

219 at LIS (32% of total enrollment)*

284 at LMS (40%)

346 at LHS (25%)+

**General Music is required for 108 5th grade students at LIS*

+LHS excludes 86 duplicate enrollments (ie: students enrolled in multiple music classes)

Music staff costs

\$ 771,267 *instructor classroom salaries[†]*

\$ 58,561 *curricular/co-curricular supplementals⁺*

\$ 30,000 *extracurricular supplementals⁺*

\$ 132,844 *benefits^{†+}*

[†] Salaries is based on full yr 2021

⁺ Supplementals is based on 20 positions currently authorized for curricular/co-curricular and 11 for extracurricular activities

^{†+} Benefits is based only on 15.45% retirement & Medicare, excludes health

Excluding staff costs, what are the expenses for Music Programs?

Expenses:
\$ 693,849*

Funding:
\$ 27,724 or 4% by the District
\$ 666,125 or 96% by Music Boosters

***Data is 2018-19**

Music Expenses and the **General Fund**

Revenue: All participants in extracurricular fine arts programs pay a participation fee between \$10 and \$50.

Expenses: The District pays \$ 27,724 for classroom supplies, instrument repairs, and rentals

Music Booster Revenue: Sources

- *Student Participation Fees*
- *Donations / Fundraising*
- *Events*

Music Expenses Covered by Loveland Music Boosters

\$666,125 for sheet music, equipment, uniforms, performance rights, arrangements, choreography design & instruction, contest fees, travel, scholarships

Music Boosters also covers some classroom costs for advancing music appreciation and participation