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
- General Fund: 49% ($830,233)
- LAB: 15% ($258,194)
- Admission, Licensing, etc.: 11% ($181,299)
- P2P: 25% ($436,040)

18-19 Post-Levy Estimated Revenue
- General Fund: 49% ($830,233)
- LAB: 33% ($546,214)
- Admission, Licensing, etc.: 26% ($441,419)
- P2P: 26% ($436,040)
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

<table>
<thead>
<tr>
<th>Category</th>
<th>Percentage</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Laboratory</td>
<td>50%</td>
<td>$858,689</td>
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<tr>
<td>Athletic Dept</td>
<td>18%</td>
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<tr>
<td>Fully Burdened Salaries</td>
<td>26%</td>
<td>$451,522</td>
</tr>
<tr>
<td>Transportation</td>
<td>18%</td>
<td>$306,008</td>
</tr>
<tr>
<td>Purchased Services</td>
<td>49%</td>
<td>$834,790</td>
</tr>
<tr>
<td>Turf Replacement</td>
<td>5.5%</td>
<td>$94,578</td>
</tr>
<tr>
<td>Other</td>
<td>.5%</td>
<td>$8,495</td>
</tr>
<tr>
<td>Other</td>
<td>.1%</td>
<td>$1,956</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$1,697,349</td>
</tr>
</tbody>
</table>

### 18-19 Expenses Post-Levy Adjustment

<table>
<thead>
<tr>
<th>Category</th>
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<tbody>
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<td>Total</td>
<td></td>
<td>$1,697,349</td>
</tr>
</tbody>
</table>
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
- Equipment
- Game Needs
- Trainers
- Referees
- 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 $1,199^*$

- $319 \text{ LAB}$
- $386 \text{ General}$
- $494 \text{ P2P etc.}$
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