

# **Loveland City School District Planning Commission**

## **Extra-Curricular School Activities Analysis**

**February 2022**

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## Our Focus

Our goal, as the Loveland City School District's Planning Commission Finance Committee, is to research and analyze opportunities that can help make the district stable at a level the community can reasonably support. We focused on both short-term and long-term possibilities that reduce spending and increase money coming in.

According to Ohio School Report Cards, LCSD spends 73.8% of its funds on classroom instruction (namely teacher salaries), ranking it 10 out of 112 similarly sized schools in Ohio on the percent of its funding it spends on classroom education (so 102 schools, or 89%, spend a lower percentage than LCSD)

<https://reportcard.education.ohio.gov/district/finance/044271>). It is nonetheless important to ensure that LCSD is being a good steward with the taxpayer's money.

As such, the PC Finance Committee is interested in understanding how some of the major extra-curricular activities are funded. The three selected (athletics, music, and robotics) are all funded jointly between the district budget and an external boosters organization. Our interest in this area in particular was driven by:

1. Community interest in clarifying the funding model based on comments and input during the past 2 levy cycles.
2. A desire to understand how funding is split between taxpayer dollars and outside Boosters' funding, and the impact of that split on the amount contributed by the families of students participating in those activities (sometimes referred to as Pay to Participate, or P2P) as well as the impact it has on the overall LCSD budget.

Activities that happen as part of a student's school day and that are for credit are known as curricular. Those activities known as co-curricular typically happen outside of school hours, but supplement or complement curricular activities. Extracurricular activities happen outside of school hours, but are not for credit and typically are independent of any curriculum or courses a student is enrolled in.

In Loveland there are three Boosters Organizations: Athletics, Music, and Robotics. Robotics at LHS is entirely extracurricular; while there is a Robotics class, it is one credit and does not have a curriculum. Students need to be on a Robotics team to participate in that bell. At LMS, there is a STEM/robotics class where students do not have to be part of a robotics team to participate.

Music supports activities that represent the entire spectrum of activities including curricular, co-curricular and extracurricular. For example, Music Boosters supports choir and band activities in the Loveland City School District. Show Choir at the high school is both curricular and co-curricular, in that there is a course for which the students earn credit, but the students also practice and perform outside of normal school hours. Show Choir at the Middle School is exclusively extracurricular. The Music Boosters also support Marching Band, which is an extracurricular activity because there is no curricular credit earned and practices and performances are exclusively outside of school hours.

Athletics Boosters support activities that are primarily only extracurricular. This means that school credit is not attached to participation, and that practices and competitions do not typically take place during the school day.

**Curricular activities** are those activities that are a part of the curriculum.

**Co-curricular activities** are those activities that are outside of, but usually complementing, the regular curriculum.

**Extracurricular activities** are defined as those school-based activities that are not tied to the curriculum.

The curricular, co-curricular, and extracurricular distinctions matter for how these activities are funded. Loveland has a Supplemental Salary Schedule that compensates employees for the co-curricular and extracurricular component of the activities, but for activities that are curricular or partially curricular, a portion of the cost of that activity would be the teacher salary associated with the curriculum itself. As a result, the cost of the activities budgets for Robotics, Music, and Athletics is not always directly comparable in that the curricular cost would not be included.

We wanted answers to the following questions:

1. What expenses are covered by the budget for each of these activities?
2. What role does the General Fund play, and why?
3. What does each of the respective boosters pay for?
4. How many students participate in these activities at the middle school and high school levels?

# Athletics

## Executive Summary

Nearly half of students at the high school (49%) and a slightly lower percentage of students at the middle (39%) participated in Athletics during the 2018 – 2019 academic year (the latest complete year of athletic participation pre-COVID-19).

The primary sources of funding to pay for Athletics comes from:

- 1) the General Fund (funded by property taxes)
- 2) Admission to events
- 3) Licensing agreements
- 4) Field rental
- 5) Pay to participate fees (P2P) - fees contributed by the families of students participating in sports

Prior to academic years 2020-2021, total expenses for athletics were \$1,721,248 (\$1,269,726 via LCSD and \$451,522 via Loveland Athletic Boosters (LAB)), of which \$877,378 came from the General Fund. After the failure of the operating levy in mid 2020, LCSD adjusted the following:

- Beginning in the calendar year 2020-2021, P2P fees were increased to \$310 per athlete per sport in high school and \$265 per athlete per sport in middle school. The increased revenue coming from P2P (assuming the same number of athletes participating as in 2018-2019) was calculated at \$260,120 .
- Athletic staffing costs were decreased by \$143,174

This resulted in the amount contributed by the general fund being potentially reduced by \$331,164. In summary, all expenses for athletics at the middle school and high school are now fully funded by P2P, admissions, licensing and field rental income except for a portion of staff salaries which are covered by the general fund (\$546,124).

## Data Sources

We met with Brian Conatser, Athletic Director, as well as Kevin Hawley, LCSD Treasurer until summer 2021, to understand the budget (both revenue and expenses) process for athletics. Additionally, Mr. Conatser and Jayson Bruce at Loveland Middle School (LMS) provided data with current athlete participation per sport.

The information being analyzed was for the 2018-19 school year. This is the last school year with full athlete and fan participation. In both 2019-20 and 2020-21, fans and games were limited due to COVID. As a result, 2018-19 data was decided as most appropriate to review. 2017-2018 & 2016-2017 were also included for context.

It should be noted that all athletes are required to participate in fundraising activities in support of the Loveland Athletics Boosters (LAB). Events throughout the year include the following: annual mattress sale, annual mulch sale, coupon book sales in both the Fall and Spring and Tiger Ball. Additional events are added each year as well. Parents are also strongly encouraged to join LAB but are not required to do so. For each student athlete, parents are requested to complete at least two volunteer duties in support of LAB (for example: selling concessions). In addition, parents are requested to volunteer for their student's particular sport (e.g. Timing at a track event). LAB runs on the power of parental and student volunteers. Each sport has a parental team liaison to LAB who is responsible for tracking membership and volunteer participation. For purposes of our analysis, [LAB's Form 990](#) for the 2019 calendar year was included with the LCSD actuals for the 2018-19 school year.

## Data Summary

Table 1: Student Athlete Participation

	Number of Athletes that play <u>more than one</u> sport	Number of students who played a <u>single</u> sport	Number of students who played <u>any</u> sports	Total number of season participant athletes involved in <u>all</u> sports	Students enrolled (% in one or more sports)
<b>2018-2019</b>	LHS: 243 LMS: 116	LHS: 466 LMS: 172	LHS: 709 LMS: 288	LHS: 999 LMS: 417	LHS: 1448 (49%) LMS: 734 (39%)
<b>2017-2018</b>	LHS: 246 LMS: 128	LHS: 455 LMS: 169	LHS: 701 LMS: 297	LHS: 982 LMS: 438	LHS: 1441 (49%) LMS: 715 (42%)
<b>2016-2017</b>	LHS: 238 LMS: 124	LHS: 505 LMS: 207	LHS: 743 LMS: 331	LHS: 1017 LMS: 459	LHS: 1496 (50%) LMS: 753 (44%)

LHS data was fully available for 2018-2019. For the other seasons, the total number of athletes is estimated from the number of multi-sport athletes and total seasons participated in.

For a listing of participation by sport, please see Exhibit A.



## Table 2: Source of Funding, Revenue & Expenses for Athletics

There are five primary sources of funding:

1. General Fund
2. Pay to Participate (P2P): Per-sport charges that are paid by the student.
  - Pay to Participate fees are allocated to two areas:  
Athletic Department & General Fund (to cover transportation)
  - Starting in 2017-2018, there was no cap for families with more than one student athlete or an athlete that plays multiple sports. In 16-17, the cap was \$420 per family.
  - Fees increased (regardless of sport) from the range of \$105 - \$155 (depending on the sport) to \$310 at LHS, to \$265 at LMS
3. Admissions to events
4. Licensing agreements
5. Field rental revenue

The funding sources are distributed across three budget areas (Athletic Department, General Fund and Turf Replacement).

Source of Funding	Revenue in 18-19 (used because 19-20 was affected by COVID)	Expenses What does it pay for?
<b>Fund 300: Athletic Department</b>		
Pay to Participate (P2P - 18/19 actuals): <ul style="list-style-type: none"> <li>\$105 per student athlete at LHS; \$155 for football and lacrosse</li> <li>\$105 per student athlete at LMS; \$155 for football</li> </ul>	<b><i>P2P/Athletic Pass Sales Revenue allocated to Athletic Department:</i></b> \$96,915  P2P and athletic pass sales covers approximately 31% of the Athletic Department (non-salary and benefit) costs	\$306,008 Athletic Department Expenses: <ul style="list-style-type: none"> <li>Referees</li> <li>Uniform/equipment/ game needs</li> <li>Miscellaneous Administrative expenses (e.g. Final Forms software)</li> </ul>
Admission to events	LHS: \$124,210 LMS: \$25,104	Covers the expenses not covered by P2P: <ul style="list-style-type: none"> <li>Referees</li> <li>Uniform/equipment/ game needs</li> <li>Miscellaneous Administrative expenses (e.g. Final Forms software)</li> </ul>
Licensing deal with UC Health	\$25,000 for the athletic and weight room trainers  \$40,000 into Athletics General Fund	
<b>Athletic Department Totals</b>	<b>\$311,229</b>	<b>\$306,008</b>
<b>Fund 1: General Fund - Sports Related Activities</b>		
Pay to Participate	<b><i>P2P Revenue allocated to the General Fund:</i></b> \$84,384	\$94,578 Transportation expenses for athletics paid out of the General Fund( <b>See Exhibit C for detail</b> )
		\$858,689* <ul style="list-style-type: none"> <li>Staff salaries: AD, Secretary, Site Coordinator, LMS-AD (part time)</li> <li>Coaches' stipends</li> <li>Annual \$20,000 transfer to turf replacement fund</li> </ul>
		\$8,495 Purchased Services
<b>General Fund Totals</b>	<b>\$84,384</b>	<b>\$961,762</b>

**Table 2, Continued**

<b>Source of Funding</b>	<b>Revenue in 18-19</b> (used because 19-20 was affected by COVID)	<b>Expenses</b> <b>What does it pay for?</b>
<b>Fund 18: Turf Replacement</b>		
Turf Replacement Fund (Fund 18)	\$15,000 Licensing Deal with UC  \$8,880 for field rentals  \$20,000 annual transfer from the general fund	\$1,956  During 2018-19 the turf was replaced, and these expenses were not included in this analysis since that is a permanent improvement.
<b>Turf Fund Totals</b>	<b>\$43,880</b>	<b>\$1,956</b>
<b>Totals for Athletic (300), General Fund (1) &amp; Turf Replacement Fund (18)</b>	<b>\$439,493</b>	<b>\$1,269,726</b>
Loveland Athletic Boosters	\$436,040 (for 2019) Varies based on fundraising and needs	\$451,522 (for 2019) <ul style="list-style-type: none"> <li>● OHSAA Post-Season expenses: Hotels, food, transportation, championship rings, etc.</li> <li>● Facility upgrades, e.g. stadium windscreens, signage, paint, etc.</li> <li>● Big equipment needs such as wrestling mats, competitive cheer mats, volleyball net systems, fitness center equipment, etc.</li> </ul>
<b>Total for Athletic (300), General Fund (1), Turf Replacement (18) and Loveland Athletic Boosters</b>	<b>\$875,533</b>	<b>\$1,721,248</b>

\*Staff salaries are fully burdened, meaning the amounts listed are inclusive of salary and benefits

+The General fund comes directly from property taxes

For those who prefer seeing income and expenses reported in a manner similar to an Income Statement, please see Exhibit E.

For a complete listing of Athletics and all Supplemental Salary Schedules, please see Exhibit F.

In summary:

- Each year the fees to the 300 Athletic Department cover the expenses for the Athletic Department (excluding staff salaries and stipends that are paid by the General Fund). For 2018-19, the revenue for the Athletic Department was \$311,179 (compared to expenses of \$306,009), creating just over \$5,000 in positive cash flow.
- Those expenses covered by the General Fund that are funded via property tax run at a deficit of \$877,378 (\$84,384 in P2P less \$961,762 in expenses) prior to the changes made to Pay to Participate and staffing changes in 2020-21.
- Across all funding and expenses, Athletics has a cost of approximately \$830,233 (\$439,493 in funding less \$1,269,726 in expenses). When including LAB, Athletics has a cost of approximately \$845,705 (\$875,54 in funding less \$1,721,248 in expenses)

### **What changes have been made to Athletic Expenses since 2018-19?**

In 2020-21, due to the levy failure, the P2P fees were increased as follows:

- All high school sports to \$310 per athlete per sport
- All middle school sports to \$265 per athlete per sport

Estimated increase in revenue: \$260,120 (based on the best case scenario that 2018-2019 participation rates remain constant in the future))

- LHS: \$196,700 [(166 athletes x \$155\*) + (834 athletes x \$205\*)]
- LMS: \$63,420 [(55 athletes x \$100) + (362 athletes x 160)]

These data were obtained through a data request to Loveland's treasurer.

\*Note: the additional \$155 is the increase for football and lacrosse, two sports that traditionally have higher P2P fees. The \$205 is the increase for other athletes.

The following changes were made to the 2018-19 actual expenses:

- Staffing reductions after the 19-20 school year: <\$143,174> annually (Loveland High School Assistant Athletic Director)
- Allocation of staffing not reflected in the actual expenses specifically for athletics: \$119,275 (Secretary to the Athletic Department, Loveland Middle School Athletic Director (LMS AD - 50%))

This data was obtained through a data request to Loveland's treasurer.

## Key Takeaways

1. Our Pay to Participate fees have become the most expensive in ECC, increasing from a range of \$105-\$155 to \$265-\$310.

19-20 ECC Athletic Fees, as reported via email by Athletic Directors			
Anderson	175		
Kings	0		
Lebanon	HS 250, MS 175		
Little Miami	HS 215, MS 165		
Loveland	105 (now 310 & 265)		
Milford	HS 175, MS 85		
Turpin	175		
Walnut Hills	HS 70, MS 40		
West Clermont	250		
Winton Woods	60		

2. If the costs not covered by existing fund sources were to be passed on to athletes, the resulting P2P fees would be: an additional \$385 per sport in which the student participates. This was calculated by taking \$546,214 (deficit noted in Table 3) divided by approximately 1,417 (participants across all LMS and LHS athletics for 2018-19). This would take the P2P to \$695 (\$385 plus current P2P of \$310) for each high school sport and \$650 (\$385 plus current P2P of \$265) for each middle school sport.
3. Feedback at community sessions was that the increased P2P fees are punitive and a hardship on families, but higher taxes are also a huge burden on our community. The Loveland School District does not have the comparable business tax revenue that other districts in the ECC have making it hard to compare .
4. Additional feedback at community sessions was that without competitive athletics, many feel a key opportunity for students would be missing,

## Exhibit A - Athletics Participation by Sport

### Loveland High School

		<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
<b>Fall</b>							
Football	FR/JV/V	121	96	69	77	84	83
Cross Country Girls	JV/V	34	44	46	51	45	30
Cross Country Boys	JV/V	42	47	66	84	70	37
Golf Girls	JV/V	13	16	20	15	14	17
Golf Boys	JV/V	18	30	25	19	16	15
Volleyball Girls	FR/JV/V	30	32	34	34	38	35
Soccer Girls	JV/V	40	56	59	38	36	39
Soccer Boys	JV/V	46	56	59	58	55	49
Cheer Football	FR/JV/V	33	34	34	30	35	37
Tennis Girls	JV/V	21	24	27	30	36	22
Total		398	435	439	436	429	364
<b>Winter</b>							
Academic Team	JV/V	23	29	23	17	14	
Basketball Girls	FR/JV/V	23	33	30	22	23	
Basketball Boys	FR/JV/V	33	34	36	41	40	
Bowling Girls	JV/V	10	12	12	12	7	
Bowling Boys	JV/V	14	12	15	15	19	
Cheer Basketball	FR/JV/V	21	22	23	23	26	
Dive	JV/V	8	9	7	8	6	
Swim Girls	JV/V	27	34	21	21	9	
Swim Boys	JV/V	11	14	13	11	11	
Wrestling	JV/VO/VB	39	33	40	38	38	
Total		209	232	220	208	193	
<b>Spring</b>							
Baseball	FR/JV/V	51	53	51	51	45	
Softball	JV/V	26	28	27	24	25	
Track Girls	JV/V	43	61	68	77	83	
Track Boys	JV/V	57	75	52	65	68	
Tennis Boys	JV/V	17	18	16	12	15	
Volleyball Boys	JV/V	20	27	20	23	21	
Lacrosse Boys	JV/V	57	54	40	45	41	
Lacrosse Girls	JV/V	34	34	39	44	32	
Unified Track-CoEd	JV/V			12	14	20	
Total		305	350	325	355	350	
Total		912	1,017	984	999	972	
# of Multi-Sport Athletes		200	238	246	243	298	
Total Athletes**		682	743	701	709	629	
High School Enrollment		1,422	1,496	1,441	1,448	1,454	1,420

\*Only fall and winter varsity athletes used in calculation due to no spring season

\*\*Data was only available for 2018-2019, other years are an approximation

**Loveland Middle School**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b><u>Fall</u></b>					
7th Cheer	12	12	12	12	12
8th Cheer	10	10	12	12	12
7th Football	42	30	28	29	27
8th Football	30	38	27	26	33
Girls XC	39	30	31	23	34
Boys XC	50	40	41	43	41
Girls Tennis	14	18	18	20	28
7th Girls Volleyball	14	14	14	13	16
8th Girls Volleyball	15	11	14	14	14
<b><u>Winter</u></b>					
7th Girls Basketball	11	11	11	12	10
8th Girls Basketball	10	12	10	11	11
Orange Girls Basketball	12	11	11	12	11
7th Boys Basketball	13	14	12	12	11
8th Boys Basketball	14	13	12	13	12
Boys Orange Basketball	15	15	15	19	21
Wrestling	20	29	25	22	23
7th Cheer	8	8	8	6	8
8th Cheer	7	7	8	7	7
<b><u>Spring</u></b>					
Boys Track	57	53	44	57	
Girls Track	58	54	53	81	
Boys Tennis	8	8	11	14	
<b>Total</b>	<b>459</b>	<b>438</b>	<b>417</b>	<b>458</b>	<b>331</b>
Multi-sport	124	128	116		
Single Sport	207	169	172		
Kids in sports @ LMS	331	297	288		
Total LMS Enrollment	753	715	734		
Approx. % of students in sports @ LMS	44%	42%	39%		

TI	FUND	RECEI	SCC	SUBJE	OPU	Description	FY19 Actual Received	
3	300	1625	30	0	0	Athletics - H.S. Sales	40,000.00	UC Health to Athletics General Fund
3	300	1625	30	0	0	Athletics - H.S. Sales	38,017.20	Pay to Play
3	300	1625	9300	0	0	LMS Athletic Sales	2,542.15	Pay to Play
3	300	1631	30	0	328	Athletics - H.S. Academic Team Fees	680.00	Pay to Play
3	300	1635	30	0	302	Athletics - H.S. Girls Lacrosse Fees	1,800.00	Pay to Play
3	300	1635	30	0	304	Athletics - H.S. Boys Lacrosse Fees	2,400.00	Pay to Play
3	300	1635	30	0	307	Athletics - H.S. Bowling Fees	360.00	Pay to Play
3	300	1635	30	0	308	Athletics - H.S. Girls Tennis Fees	1,160.00	Pay to Play
3	300	1635	30	0	309	Athletics - H.S. Baseball Fees	2,000.00	Pay to Play
3	300	1635	30	0	310	Athletics - H.S. Boys Basketball Fees	1,560.00	Pay to Play
3	300	1635	30	0	312	Athletics - H.S. Boys Soccer Fees	2,160.00	Pay to Play
3	300	1635	30	0	313	Athletics - H.S. Football Fees	3,770.00	Pay to Play
3	300	1635	30	0	315	Athletics - H.S. Coed Cross Country Fees	5,256.00	Pay to Play
3	300	1635	30	0	317	Athletics - H.S. Boys Tennis Fees	480.00	Pay to Play
3	300	1635	30	0	318	Athletics - H.S. Track Fees	5,840.00	Pay to Play
3	300	1635	30	0	320	Athletics - H.S. Wrestling Fees	858.00	Pay to Play
3	300	1635	30	0	322	Athletics - H.S. Girls Basketball Fees	800.00	Pay to Play
3	300	1635	30	0	324	Athletics - H.S. Girls Soccer Fees	1,480.00	Pay to Play
3	300	1635	30	0	325	Athletics - H.S. Softball Fees	840.00	Pay to Play
3	300	1635	30	0	326	Athletics - H.S. Girls Volleyball Fees	1,280.00	Pay to Play
3	300	1635	30	0	330	Athletics - H.S. Cheerleading Fees	3,400.00	Pay to Play
3	300	1635	30	0	333	Athletics - H.S. Golf Fees	1,200.00	Pay to Play
3	300	1635	30	0	334	Athletics - H.S. Swimming Fees	1,520.00	Pay to Play
3	300	1635	30	0	336	Athletics - H.S. Boys Volleyball Fees	882.00	Pay to Play
3	300	5300	30	0	1	Refund of a Prior Year LHS	50.00	Pay to Play
3	300	1635	9300	0	311	LMS Boys Basketball Fees	1,720.00	Pay to Play
3	300	1635	9300	0	314	LMS Football Fees	2,700.00	Pay to Play
3	300	1635	9300	0	316	LMS Cross Country Fees	2,720.00	Pay to Play
3	300	1635	9300	0	319	LMS Track Fees	3,640.00	Pay to Play
3	300	1635	9300	0	321	LMS Wrestling Fees	520.00	Pay to Play
3	300	1635	9300	0	323	LMS Girls Basketball Fees	360.00	Pay to Play
3	300	1635	9300	0	324	LMS Coed Tennis Fees	1,120.00	Pay to Play
3	300	1635	9300	0	327	LMS Volleyball Fees	80.00	Pay to Play
3	300	1635	9300	0	332	LMS Cheerleading Fees	2,520.00	Pay to Play
							36,315.35	
3	1	1344	30	0	0	Transp. Fees - Athletics LHS	60,414.00	Pay to Play for Transportation
3	1	1344	300	0	0	Transportation Fees Athletics LMS	23,370.00	Pay to Play for Transportation
						Total Pay to Play	84,384.00	
							181,233.35	
3	300	1610	30	0	302	Athletics - H.S. Girls Lacrosse Admissions	6,473.00	HS Admissions
3	300	1610	30	0	304	Athletics - H.S. Boys Lacrosse Admissions	6,770.00	HS Admissions
3	300	1610	30	0	310	Athletics - H.S. Boys Basketball Admissions	21,078.00	HS Admissions
3	300	1610	30	0	312	Athletics - H.S. Boys Soccer Admissions	3,562.00	HS Admissions
3	300	1610	30	0	313	Athletics - H.S. Football Admissions	40,968.00	HS Admissions
3	300	1610	30	0	315	Athletics - H.S. Coed Cross Country Admissions	3,250.00	HS Admissions
3	300	1610	30	0	318	Athletics - H.S. Track Admissions	5,897.00	HS Admissions
3	300	1610	30	0	320	Athletics - H.S. Wrestling Admissions	3,147.75	HS Admissions
3	300	1610	30	0	322	Athletics - H.S. Girls Basketball Admissions	7,706.00	HS Admissions
3	300	1610	30	0	324	Athletics - H.S. Girls Soccer Admissions	10,338.00	HS Admissions
3	300	1610	30	0	326	Athletics - H.S. Girls Volleyball Admissions	6,794.00	HS Admissions
3	300	1610	30	0	334	Athletics - H.S. Swimming Admissions	20.00	HS Admissions
3	300	1610	30	0	336	Athletics - H.S. Boys Volleyball Admissions	2,206.00	HS Admissions
							124,203.75	
3	300	1610	9300	0	311	LMS Boys Basketball Admissions	4,354.00	MS Admissions
3	300	1610	9300	0	314	LMS Football Admissions	5,005.00	MS Admissions
3	300	1610	9300	0	316	Cross Country Admissions	200.00	MS Admissions
3	300	1610	9300	0	319	LMS Track Admissions	7,783.00	MS Admissions
3	300	1610	9300	0	323	LMS Girls Basketball Admissions	5,094.00	MS Admissions
3	300	1610	9300	0	327	LMS Volleyball Admissions	2,662.00	MS Admissions
							25,104.00	
3	300	1820	903F	0	0	Fitness Center - UC Health	25,000.00	
						Field Rental Income	8,880.00	Field rental income
						UC Health Licensing	15,000.00	Turf replacement fund
						Transfer from General Fund	20,000.00	Annual transfer to turf replacement fund
						Total	433,493.10	



**Exhibit C - Expense Detail for the 2018-19 Fiscal Year Related to Athletics**

<b>Object Code</b>	<b>Coaching Stipends &amp; Athletic Salaries &amp; Benefits</b>		
111	TOTAL FOR OBJ 111:		232,573.37
113	TOTAL FOR OBJ 113:		242,155.00
143	TOTAL FOR OBJ 143:		205,735.00
149	TOTAL FOR OBJ 149:		2,599.98
211	TOTAL FOR OBJ 211:		65,983.59
212	TOTAL FOR OBJ 212:		30,520.87
221	TOTAL FOR OBJ 221:		30,944.17
231	TOTAL FOR OBJ 231:		2,333.00
241	TOTAL FOR OBJ 241:		28,062.10
242	TOTAL FOR OBJ 242:		444.46
243	TOTAL FOR OBJ 243:		1,937.76
249	TOTAL FOR OBJ 249:		6,971.36
251	TOTAL FOR OBJ 251:		963.54
252	TOTAL FOR OBJ 252:		3.91
253	TOTAL FOR OBJ 253:		66.88
259	TOTAL FOR OBJ 259:		2,842.13
261	TOTAL FOR OBJ 261:		1,832.59
262	TOTAL FOR OBJ 262:		37.41
291	TOTAL FOR OBJ 291:		2,681.60
			<b>858,688.72</b>
	<b>Purchased Services</b>		
413	TOTAL FOR OBJ 413:		-
431	TOTAL FOR OBJ 431:		5,494.65
441	TOTAL FOR OBJ 441:		3,000.00
851	TOTAL FOR OBJ 851:		-
			<b>8,494.65</b>
LMS AD, Athletic Secretary & Site Manager			<b>102,160.00</b>

## Exhibit D -Expense Detail Related to Transportation Expenses

Transportation costs were computed using a per mile rate calculated by the Loveland Treasurer and Transportation Supervisor. The per mile rate is calculated by the actual costs (Maintenance, Tires and Tubes, Fuel, Maintenance Supplies) for all district transportation for the 2018-19 year and the total miles driven. The per mile rate equates to \$0.80509778/mile.

The per mile rate was then calculated based on actual miles driven for athletic events and added to the per hour rate of the bus driver.

	<b>Miles</b>	<b>Rate/Mile</b>	<b>Total Cost of Miles</b>	<b>Driver Cost</b>	<b>Total</b>
LHS	24,143	\$ 0.805	\$ 19,437.48	\$ 58,144.49	\$ 77,581.97
LMS	4,858	\$ 0.805	\$ 3,911.17	\$ 13,085.02	\$ 16,996.19
					\$ 94,578.15

**Exhibit E: PRO FORMA-LIKE INCOME STATEMENT - LOVELAND ATHLETICS 2018-2019**

**Note: This Income Statement reflects Fund distributions and does not include Loveland Athletic Boosters contributions and expenses**

**INCOME**

## Fund 1: General Fund, Sports-Related Activities

Pay to Participate [1]: P2P revenue allocated to the General Fund*	84,384	
Total Fund 1 Income		84,384

## Fund 18: Turf Replacement

Licensing deal with UC [Health?]	15,000	
Field rentals	8,880	
Total Fund 18 Income		23,880

## Fund 300: Athletic Department

Pay to Participate [1]: P2P revenue allocated to the Athletic Department	96,915	
Admissions to events		
LHS	124,210	
LMS	25,104	
Total admissions to events		149,314
Licensing deal with UC Health		
Athletic and weight room trainers	25,000	
Athletics General Fund	40,000	
Total licensing deal with UC Health		65,000
Total Fund 300 Income		311,229

**TOTAL INCOME****419,493****EXPENSES**

## Fund 1: General Fund, Sports-Related Activities

Transportation expenses	94,578	
Salaries [2]	858,689	
Purchased services	8,495	
Total Fund 1 Expenses		961,762

## Fund 18: Turf Replacement expenses

1,956

## Fund 300: Athletic Department

Athletic Department expenses [3]	306,008	
Total Fund 300: Athletic Department expenses		306,008

**TOTAL EXPENSES****1,269,726****VARIANCE****(850,233)****Variance excluding General Fund income and expenses****27,145**

[1] Pay to Participate: \$105 per student athlete at LHS; \$155 for football and lacrosse; \$105 per student athlete at LMS;

\$155 for football

[2] Staff salaries (inclusive of benefits): AD, Secretary, Site Coordinator, LMS AD (part-time); coaches stipends; annual \$20,000 transfer to turf replacement

[3] Referees; uniforms, equipment, and game needs; miscellaneous administrative expenses (e.g., Final Form software)

\*Funded from Property Tax

**Exhibit F** - Complete listing of all Athletics, Activities, and Fine Arts Supplemental Salary Schedules

<b>Loveland Athletics Supplemental Salary Schedule</b>			
<b>I. (\$9,000)</b>	<b>Building</b>	<b>Salary</b>	<b># of Positions</b>
Varsity Head Football Coach	LHS	\$9,000	1
Varsity Boys Basketball Head Coach	LHS	\$9,000	1
Varsity Girls Basketball Head Coach	LHS	\$9,000	1
Varsity Wrestling Head Coach	LHS	\$9,000	1
<b>II. (\$6,500)</b>		<b>Salary</b>	<b># of Positions</b>
Varsity Girls Soccer Head Coach	LHS	\$6,500	1
Varsity Boys Soccer Head Coach	LHS	\$6,500	1
Varsity Girls Volleyball Head Coach	LHS	\$6,500	1
Varsity Boys Volleyball Head Coach	LHS	\$6,500	1
Varsity Baseball Head Coach	LHS	\$6,500	1
Varsity Fastpitch Softball Head Coach	LHS	\$6,500	1
Varsity Girls Track Head Coach	LHS	\$6,500	1
Varsity Boys Track Head Coach	LHS	\$6,500	1
Varsity Girls Cross Country Head Coach	LHS	\$6,500	1
Varsity Boys Cross Country Head Coach	LHS	\$6,500	1
Varsity Swimming Head Coach	LHS	\$6,500	1
Varsity Girls Lacrosse Head Coach	LHS	\$6,500	1
Varsity Boys Lacrosse Head Coach	LHS	\$6,500	1
Varsity Assistant Football Coach	LHS	\$6,500	7
Varsity Assistant Girls Basketball Coach	LHS	\$6,500	1
Varsity Assistant Boys Basketball Coach	LHS	\$6,500	1
Varsity Assistant Wrestling Coach	LHS	\$6,500	1
Junior Varsity Girls Head Basketball Coach	LHS	\$6,500	1
Junior Varsity Boys Head Basketball Coach	LHS	\$6,500	1
Junior Varsity Head Football Coach	LHS	\$6,500	0
<b>III. (\$5,000)</b>		<b>Salary</b>	<b># of Positions</b>
Varsity Assistant Girls Soccer Coach	LHS	\$5,000	1
Varsity Assistant Boys Soccer Coach	LHS	\$5,000	1
Varsity Assistant Girls Volleyball Coach	LHS	\$5,000	1
Varsity Assistant Boys Volleyball Coach	LHS	\$5,000	1
Junior Varsity Head Wrestling Coach	LHS	\$5,000	1
<b>IV. (\$4,500)</b>		<b>Salary</b>	<b># of Positions</b>
Varsity Assistant Baseball Coach	LHS	\$4,500	1
Varsity Assistant Fastpitch Softball Coach	LHS	\$4,500	1
Varsity Assistant Girls Lacrosse Coach	LHS	\$4,500	1
Varsity Assistant Boys Lacrosse Coach 1	LHS	\$4,500	2
Varsity Assistant Boys Lacrosse Coach 2	LHS	\$4,500	
Junior Varsity Head Girls Soccer Coach	LHS	\$4,500	1
Junior Varsity Head Boys Soccer Coach	LHS	\$4,500	1
Junior Varsity Head Girls Volleyball Coach	LHS	\$4,500	1
Junior Varsity Head Boys Volleyball Coach	LHS	\$4,500	1
Junior Varsity Head Baseball Coach	LHS	\$4,500	1
Junior Varsity Head Fastpitch Softball Coach	LHS	\$4,500	1
Junior Varsity Head Girls Lacrosse Coach	LHS	\$4,500	1

Junior Varsity Head Boys Lacrosse Coach	LHS	\$4,500	1
Freshman Head Girls Basketball Coach	LHS	\$4,500	1
Freshman Head Boys Basketball Coach	LHS	\$4,500	1
Freshman Head Football Coach	LHS	\$4,500	1
Middle School Head Football Coach	LMS	\$4,500	2
Middle School Head Boys Basketball Coach	LMS	\$4,500	3
Middle School Head Girls Basketball Coach	LMS	\$4,500	3
Middle School Head Wrestling Coach	LMS	\$4,500	2
<b>V. (\$4,000)</b>		<b>Salary</b>	<b># of Positions</b>
Varsity Girls Bowling Head Coach	LHS	\$4,000	1
Varsity Boys Bowling Head Coach	LHS	\$4,000	1
Varsity Girls Golf Head Coach	LHS	\$4,000	1
Varsity Boys Golf Head Coach	LHS	\$4,000	1
Varsity Girls Tennis Head Coach	LHS	\$4,000	1
Varsity Boys Tennis Head Coach	LHS	\$4,000	1
Varsity Cheerleading Head Coach (fall/winter)	LHS	\$4,000	2
<b>VI. (\$3,500)</b>		<b>Salary</b>	<b># of Positions</b>
Academic Quiz Team Head Coach	LHS	\$3,500	0
Varsity Head Diving Coach	LHS	\$3,500	1
Varsity Assistant Track Coach	LHS	\$3,500	4
Varsity Assistant Swim Coach	LHS	\$3,500	2
Varsity Assistant Girls Cross Country Coach	LHS	\$3,500	1
Varsity Assistant Boys Cross Country Coach	LHS	\$3,500	1
Junior Varsity Assistant Wrestling Coach	LHS	\$3,500	1
Freshman Assistant Football Coach	LHS	\$3,500	1
Middle School Head Track Coach	LMS	\$3,500	2
Middle School Head Cross Country Coach	LMS	\$3,500	2
Middle School Assistant Football Coach	LMS	\$3,500	4
<b>VII. (\$3,000)</b>		<b>Salary</b>	<b># of Positions</b>
Junior Varsity Girls Golf Coach	LHS	\$3,000	1
Junior Varsity Boys Golf Coach	LHS	\$3,000	1
Junior Varsity Girls Tennis Coach	LHS	\$3,000	2
Junior Varsity Boys Tennis Coach	LHS	\$3,000	2
Junior Varsity Track Coach	LHS	\$3,000	2
Junior Varsity Swim Coach	LHS	\$3,000	1
Junior Varsity Cheerleading Coach (fall/winter)	LHS	\$3,000	2
Freshman Baseball Coach	LHS	\$3,000	1
Freshman Cheerleading Coach (fall/winter)	LHS	\$3,000	2
Freshman Boys Lacrosse Coach	LHS	\$3,000	1
Freshman Girls Lacrosse Coach	LHS	\$3,000	1
Freshman Girls Soccer Coach	LHS	\$3,000	1
Freshman Boys Soccer Coach	LHS	\$3,000	1
Freshman Girls Volleyball Coach	LHS	\$3,000	1
Middle School Head Volleyball Coach	LMS	\$3,000	2
<b>VIII. (\$2,500)</b>		<b>Salary</b>	<b># of Positions</b>
Middle School Head Cheer Coach (fall/winter)	LMS	\$2,500	4

Loveland Activities Supplemental Proposal			
Tier I (\$3,000)	New Position		
	Building	Salary	# Positions
Yearbook	LHS	\$3,000	1
Robotics	LHS	\$3,000	1
Tier II (\$2,500)			
Asst. Robotics	LHS	\$2,500	1
Student Activity	LHS	\$2,500	1
Student Council	LHS	\$2,500	1
National Honor Society	LHS	\$2,500	1
Dept Chair - Special Education	LHS	\$2,500	1
Dept Chair - English	LHS	\$2,500	1
Dept Chair - Social Studies	LHS	\$2,500	1
Dept Chair - Foreign Language	LHS	\$2,500	1
Dept Chair - Health/PE	LHS	\$2,500	1
Dept Chair - Math	LHS	\$2,500	1
Dept Chair - Science	LHS	\$2,500	1
Dept Chair - Art	LHS	\$2,500	1
Dept Chair - Tech/Business	LHS	\$2,500	1
Dept Chair - Music	LHS	\$2,500	1
Class Advisors-Seniors	LHS	\$2,500	1
Class Advisors-Juniors	LHS	\$2,500	1
Class Advisors-Sophomores	LHS	\$2,500	1
Class Advisors-Freshmen	LHS	\$2,500	1
Yearbook	LMS	\$2,500	1
Robotics	LMS	\$2,500	1
LPDC Chair	Dist	\$2,500	1
Saturday School	Dist	\$2,500	1
Tier III (\$2,000)			
K-8 Subject Area Leaders			
(1) ELA @ LECC	LECC	\$2,000	1
(1) Math @ LECC	LECC	\$2,000	1
(1) Science/Social Studies @ LECC	LECC	\$2,000	1
(1) ELA @ LPS	LPS	\$2,000	1
(1) Math @ LPS	LPS	\$2,000	1
(1) Science/Social Studies @ LPS	LPS	\$2,000	1
(1) ELA @ LES	LES	\$2,000	1
(1) Math @ LES	LES	\$2,000	1
(1) Science @ LES	LES	\$2,000	1
(1) Social Studies @ LES	LES	\$2,000	1
(1) ELA (Grade 5 ) @ LIS (split with 6th)	LIS	\$2,000	1
(1) ELA (Grade 6) @ LIS (split with 5th)	LIS	\$2,000	1
(1) Math (Grade 5) @ LIS (split with 6th)	LIS	\$2,000	1
(1) Math (Grade 6) @ LIS (split with 5th)	LIS	\$2,000	1

(1) Science (Grade 5) @ LIS (split with 6th)	LIS	\$2,000	1
(1) Science (Grade 6) @ LIS (split with 5th)	LIS	\$2,000	1
(1) Social Studies (Grade 5) @ LIS (split with 6th)	LIS	\$2,000	1
(1) Social Studies (Grade 6) @ LIS (split with 5th)	LIS	\$2,000	1
(1) ELA @ LMS	LMS	\$2,000	1
(1) Math @ LMS	LMS	\$2,000	1
(1) Science @ LMS	LMS	\$2,000	1
(1) Social Studies @ LMS	LMS	\$2,000	1
<b>K-6 Grade Level Coordinators</b>			
Kindergarten @ LECC	LECC	\$2,000	1
First Grade @ LECC	LECC	\$2,000	1
First Grade @ LPS	LPS	\$2,000	1
Second Grade @ LPS	LPS	\$2,000	1
Third Grade @ LES	LES	\$2,000	1
Fourth Grade @ LES	LES	\$2,000	1
Fifth Grade @ LIS	LIS	\$2,000	1
Sixth Grade @ LIS	LIS	\$2,000	1
<b>7-8 Team Leaders</b>			
Seventh Grade (3) @ LMS	LMS	\$6,000	3
Eighth Grade (3) @ LMS	LMS	\$6,000	3
Newspaper	LHS	\$2,000	1
Prom	LHS	\$2,000	1
Student Council	LMS	\$2,000	1
National Junior Honor Society	LMS	\$2,000	1
Mentor Teacher Chair	Dist	\$2,000	1
<b>Tier IV (\$1,000)</b>			
LPDC Member	LHS	\$1,000	1
LPDC Member	LHS	\$1,000	1
LPDC Member	LMS	\$1,000	1
LPDC Member	LIS	\$1,000	1
LPDC Member	LES	\$1,000	1
LPDC Member	LPS	\$1,000	1
LPDC Member	LECC	\$1,000	1
Mentor Teachers (14)	Dist	\$14,000	14





<b>Loveland Fine Arts Supplemental Salary Schedule</b>			
<b>I. (\$6000)</b>	<b>Building</b>	<b>Salary</b>	<b># of Positions</b>
Marching Band	LHS	\$6,000	1
<b>II. (\$3500)</b>		<b>Salary</b>	<b># of Positions</b>
Band Director	LHS	\$3,500	1
Choir Director	LHS	\$3,500	1
Jazz Band Director	LHS	\$3,500	1
Orchestra Director	LHS	\$3,500	1
Show Choir Director	LHS	\$3,500	1
Drama Director	LHS	\$3,500	1
<b>III. (\$3000)</b>		<b>Salary</b>	<b># of Positions</b>
Band Director	LMS	\$3,000	1
Choir Director	LMS	\$3,000	1
Orchestra Director	LMS	\$3,000	1
Show Choir Director	LMS	\$3,000	1
Drama Director	LMS	\$3,000	1
Asst. Drama Director	LHS	\$3,000	2
Assistant Marching Band	LHS	\$3,000	1
Marching Band Guard	LHS	\$3,000	2
Marching Band Percussion	LHS	\$3,000	1
Marching Band Woodwind	LHS	\$3,000	1
Marching Band Brass	LHS	\$3,000	1
<b>IV. (\$2,500)</b>		<b>Salary</b>	<b># of Positions</b>
Assistant Band Director	LHS	\$2,500	1
Assistant Band Director	LMS	\$2,500	1
Assistant Choir Director	LHS	\$2,500	1
Assistant Show Choir Director	LHS	\$2,500	2
Assistant Drama Director	LMS	\$2,500	1
Pep Band	LHS	\$2,500	1
Stage Band	LMS	\$2,500	1
Show Choir Band	LHS/LMS	\$2,500	1
District Music Advisor		\$2,500	1
<b>V. (\$2,000)</b>		<b>Salary</b>	<b># of Positions</b>
Beginning Band	LIS	\$2,000	1
Beginning Choir	LIS	\$2,000	1
Beginning Orchestra	LMS	\$2,000	1
<b>VI. (\$1,500)</b>			<b># of Positions</b>
Assistant Show Choir Director	LMS	\$1,500	1
THESPIAN SOC. ADV.	LHS	\$1,500	1
DRAMA MUSICAL DIRECTOR	LHS	\$1,500	1
<b>Other</b>		<b>Salary</b>	<b># of Positions</b>
Elementary Music Directors	LECC/LES/LPS	\$250 event X 4	4
Arts Night/Set Design	LES/LPS	\$250 event X 4	2

## Loveland Fine Arts Supplementals

Building	I. (\$5000)	Building	IV. (\$2,500)	Building	VI. (\$1,500)
LHS	Marching Band	LHS	Assistant Band Director	LMS	Assistant Show Choir Director
		LMS	Assistant Band Director	LHS	THESPIAN SOC. ADV
	II. (\$3500)	LHS	Assistant Choir Director	LHS	DRAMA MUSICAL DIRECTOR
LHS	Band Director	LHS	Assistant Show Choir Director		
LHS	Choir Director	LMS	Assistant Drama Director		Other
LHS	Jazz Band Director	LHS	Pep Band	LECC/LES/LPS	Elementary Music Directors *
LHS	Orchestra Director	LMS	Stage Band	LES/LPS	Arts Night/Set Design*
LHS	Show Choir Director	LHS/LMS	Show Choir Band		\$250 per event, max 4 per year
LHS	Drama Director		District Music Advisor		
	III. (\$3000)		V. (\$2,000)		
LMS	Band Director	LIS	Beginning Band		
LMS	Choir Director	LIS	Beginning Choir		
LMS	Orchestra Director	LMS	Beginning Orchestra		
LMS	Show Choir Director				
LMS	Drama Director				
LHS	Asst. Drama Director				
LHS	Assistant Marching Band				
LHS	Marching Band Guard				
LHS	Marching Band Percussion				
LHS	Marching Band Woodwind				
LHS	Marching Band Brass				

## Robotics

### Executive Summary

In 2020-2021, 99 students K-12 participated in Robotics. It is important to note that Robotics is relatively new to Loveland, and while the pandemic affected participation, each year Robotics has far more interest than open spots on teams. Demand far exceeds supply, particularly at the younger ages. Loveland Robotics Boosters has been Board-approved since 2018.

The primary sources of funding for Robotics are:

1. Fundraising (\$5601.62 in 18-19)
2. Membership fees (\$1000 in 18-19)
3. Donations (\$605.20 in 18-19)
4. General Fund (funded by taxpayers)

The total income during 2018-2019 was \$6420.84, with expenses of \$2286.40. This leaves a surplus during that year (their first with official Board recognition and approval) of \$4920.42.

All expenses except 3 supplementals are covered by Pay to Participate fees and Loveland Robotics Boosters. The General Fund pays for three supplemental positions (LHS Robotics Coordinator, Robotics Assistant Coordinator at LHS, and LMS Robotics Coordinator).

### Understanding Robotics:

Loveland Robotics participates in two nonprofit organizations: FIRST and VEX. VEX focuses on the robot and less on outreach and community. It is not as intense a time commitment to be on a VEX team as it is on an FTC (First Tech Challenge) team. Students have the opportunity to join a VEX team in middle school. VEX continues into LHS.

FTC teams have a focus on more than the robot: outreach and community are also core pillars of the program. Loveland's two First Tech Challenge teams must seek sponsors for their robot as part of their business plan. Within each team are subteams: Business, Programming, and Build. Currently, space allows for two FTC teams at LHS.

## Understanding Loveland Robotics Boosters (LRB):

LRB became a Board-approved 501(c)(3) in 2018 for several reasons. First, LRB wanted to grow the program and support existing teams. Second, nonprofit status made it easier for donations to be made in addition to streamlining the donation process. It also makes LRB eligible for grants and programs.

When filing with the IRS, LRB files form 990N e-postcard due to its small budget (less than \$50,000).

### 2019 Form 990N e-postcard

> Tax Year 2019 Form 990-N (e-Postcard)		
<b>Tax Period:</b> 2019 (07/01/2019 - 06/30/2020)	<b>Mailing Address:</b> [REDACTED] Loveland, OH 45140 United States	<b>Gross receipts not greater than:</b> \$50,000
<b>EIN:</b> 82-2788815	<b>Principal Officer's Name and Address:</b> [REDACTED] Loveland, OH 45140 United States	<b>Organization has terminated:</b> No
<b>Legal Name (Doing Business as):</b> Loveland Robotics Boosters Inc		<b>Website URL:</b> <a href="http://www.lovelandroboticsboosters.org">www.lovelandroboticsboosters.org</a>

**Student Participation:**

	20-21	19-20	18-19 (First complete year of LRB)
First Lego League (FLL) Explore (6 max per team)	10	24	12
FLL Challenge (10 max per team)	28	26	18
LMS VEX	14	14	15
LHS VEX	20	19	17
LHS FTC  (Max 15 allowed per team, Loveland has two teams.)	27	26	26
Total	99	109	88

**Staffing:**

- Staff member monitors the LHS Robotics Class as a duty.
- Supplemental positions:
  1. LHS Robotics Coordinator: \$3000
  2. Robotics Assistant Coordinator (called Department Chair on Supplemental Schedule), LHS-only \$2500
  3. LMS Robotics Coordinator: \$2500

**Coaches and Mentors:**

- All FLL Discover, Explore, and Challenge Coaches and FTC Mentors are volunteers

## **Pay to Participate Fees**

FLL (First Lego League) teams (ages PreK-8): \$100

FTC (First Tech Challenge) or VEX: \$250

## **What does LRB provide?**

- T-shirt for all team members
- \$10 per team member to spend at the team's discretion
- Senior celebration
- Scholarships: two \$500 to seniors
- New equipment that is beyond what teams can afford (EV3s, SpikePrime, WeDo sets for rental. These sets are the motors & accessories used to move the robot.)
- Trophy Case (installed in LHS 2021)
- Funding for Tournaments

## **Loveland City Schools provide:**

- Supplemental Salaries
- Space for events
- LHS Robotics Room Space (Note: all equipment, custom carts, robot parts, and tables are owned by FTC teams)

## 2018-2019 LRB Budget

Loveland Robotics Boosters Budget			
2018-19			
Income	Budget	Actual	Over/Under
Booster Membership	\$940.00	\$1,000.00	\$60.00
Donations	\$500.00	\$605.20	\$105.20
Fundraising	\$800.00	\$5,601.62	\$4,801.62
Total Income	\$2,240.00	\$7,206.82	\$4,966.82
Expenses	Budget	Actual	Over/Under
Business	\$515.00	\$314.51	-\$200.49
Discretionary Team Sp	\$720.00	\$760.00	\$40.00
Scholarship Fund	\$300.00	\$300.00	\$0.00
Senior Celebration	\$175.00	\$391.89	\$216.89
T-shirts	\$0.00	\$520.00	\$520.00
Fundraising	\$0.00	\$375.00	\$375.00
FLL/FLL Jr equipment			\$0.00
Total Expense	\$1,710.00	\$2,286.40	\$576.40
General Fund			
Current Balance		\$6,420.84	

## 2019-2020 LRB Budget

A	B	C
Loveland Robotics Boosters		
Treasurer's Report - 2019-2020 Budget vs Actual		
June 18, 2020		
Income	Budget FY	Actual YTD
Booster Membership	\$ 1,000.00	\$ 1,799.39
Donations	\$ 600.00	\$ 944.08
Fundraising	\$ 6,000.00	\$ 489.94
<b>Total Income</b>	<b>\$ 7,600.00</b>	<b>\$ 3,233.41</b>
Expenses	Budget FY	Actual YTD
Business	\$ 500.00	\$ 798.07
Discretionary Team Spend	\$ 900.00	\$ 850.00
Scholarship Fund	\$ 1,500.00	\$ 500.00
Senior Celebration	\$ 350.00	
T-shirts	\$ 700.00	\$ 989.00
Fundraising	\$ 250.00	
FLL/FLL Jr equipment	\$ 1,400.00	\$ 1,320.35
Tournament Custodian Fees	\$ -	\$ 275.00
Trophy Case	\$ -	\$ 1,383.00
<b>Total Expense</b>	<b>\$ 3,950.00</b>	<b>\$ 3,137.07</b>



# Loveland Music Programs

## Executive Summary

There are three primary sources of Music funding:

1. Student participation fees paid to the Music Boosters for co-curricular and extra-curricular activities
2. Fundraising via Music Boosters for support of curricular, co-curricular and extra-curricular activities
3. General Fund (for staff salaries, supplementals, supplies and equipment)

The District pays classroom salaries and supplementals for curriculum and instruction. The District also collects participation fees on Music programs and pays supplementals for specific positions and for educator time outside the classroom. There are currently 31 supplementals authorized, of which 11 are for extracurricular programs.

Aside from instructor salaries/supplementals, the General Fund pays an average of 5% of the annual expenses of the Music programs.

The remaining 95% is funded by additional student participation fees, fundraising and donations, all of which are managed by the Loveland Music Boosters.

*\*It is worth noting that programs supported by the Music Boosters are heavily reliant on fees, fundraising, and high impact annual events. This revenue generated can be highly variable from year to year. The group intentionally works to maintain a reserve in the event one of these annual fundraisers is catastrophically impacted/canceled by inclement weather, etc.*

## What did we consider in and out of scope?

### In Scope

Programs or portions of programs that are co-curricular or extracurricular (ex: mallet madness, marching band, show choir, etc) were included in our analysis because they are optional for students, require the student to pay a fee to participate, require fundraising and the support of a Booster organization, and might result in additional support from the District.

### Out of Scope

Music programs are offered at all grade levels starting with kindergarten. This analysis does not seek to judge if any particular instruction or curriculum is appropriate, leaving that decision to professional educators and the Board. As such, programs that are offered only as a curricular class (ex. general music in grades K to 4) were included in our analysis only to the extent staff salaries and Booster support are noted because they are part of the regular classroom curriculum/instruction spending of the district.

### Data Sources

We met with Kevin Hawley, Treasurer of Loveland City School District and later with Rob Giuffre, Interim Treasurer, to discuss district spending, budgeting and staffing, who also coordinated participation data with the Music Department. We also met with Carol Hall, President, and Dana Autin, Treasurer, of the Loveland Music Boosters to understand the Booster budgeting, support and funding mechanisms.

The information being analyzed was primarily for the 2018-19 school year. This is the last school year with full student participation. In both 2019-20 and 2020-21, performances were limited due to COVID. As a result, 2018-19 data was determined to be the most appropriate to review. Current salary and supplemental costs, as well as class participation was also included for additional context.

The following items were also excluded from our analysis:

- Drama programs at LMS and LHS were excluded from our analysis as they are fully extra-curricular, funded primarily through student participation fees and ticket sales except for four small supplementals, and not supported directly by a Board recognized Boosters organization.

- State competitions for choral and band programs were excluded because students pay to participate in these competitions individually. The Music Boosters does pay for the participation by an entire choir or by the entire band in events, including reimbursing the district for services provided (eg: transportation).

## What does our analysis cover?

The spending on Music programs for co-curricular and extracurricular activities is something we sought to understand. For these activities, we wanted answers to the following questions:

### 1. What constitutes the Music Program?

Kindergarten through 5th grade curriculum includes general music. It is not voluntary and is part of their curriculum. In 6th grade, students must choose either choir or an instrumental class. In 7th grade, they can choose to be in art instead of a music class.

### 2. What role does the General Fund play in Music and why?

The Music Department budget is funded by the General Fund for the instructional needs of students.

### 3. What expenses are covered by the Music department budget?

While most classroom budgets for supplies, etc. come from the building budget controlled by the Principal of each building, the music classes are not funded from these budgets. The Music Department (K-12) has a separate budget which funds music classroom supplies, instrument repair and maintenance, etc. This budget has averaged approximately \$26,000 annually.

General Fund expenses	2018	2017	2016	2015	2014
Supplies	\$ 16,105	\$ 14,689	\$ 14,246	\$ 16,994	\$ 16,708
Repairs	7,825	7,841	6,370	7,064	7,308
Rentals	3,794	3,450	3,170	2,610	1,180
Total	\$ 27,724	\$ 25,981	\$ 23,787	\$ 26,668	\$ 25,196

#### **4. What role does the Permanent Improvement Fund play in Music, and why?**

Certain major long-life asset purchases are infrequently but sometimes funded or partially funded through the Permanent Improvement Fund. In the past this has included uniforms, instruments, large equipment, etc.

#### **5. What does Loveland Music Boosters (LMB) pay for?**

Performance rights for music (ie: copyright fees), choreography design & instruction, music arrangements, sheet music (above school classroom budget capacity), uniforms/apparel, contest fees, travel costs (hotels/buses/food), music or performance equipment, additional support staff above district budget availability. Funds are generated from Booster fees for student participation and student fundraising by the Booster organization.

The Music Boosters volunteers develop and sponsor music related events in the Loveland community, to increase student opportunities to display their talents. They also offer scholarships to low-income students, as well as non-need based scholarships to capable students or students who intend to make music a career choice.

Each year the Music Boosters allocates a portion of their budget to fund classroom expenses, especially in lower grades, to increase the opportunity for music awareness and participation.

## 2018-2019 Loveland Music Boosters Income/Expense

	<u>2018-2019</u>
<b>Revenue (fees, fundraising)</b>	<b>646,951</b>
<b>Expenses</b>	
<i>Marching Band/High School Bands</i>	(196,056)
<i>Intermediate School Programs</i>	(23,965)
<i>Middle School Programs</i>	(1,157)
<i>Show Choirs and Vocal Programs</i>	(427,446)
<i>Other Expenses</i>	(17,501)
<b>Total Expense</b>	<b>(666,125)</b>
<b>Deficit from 'Rainy Day' funds</b>	<b>(19,174)</b>

6. How many students participate in music programs at the elementary, middle school and high school levels?

All elementary students are required to participate in Music. At the Intermediate, Middle and High School levels, in the current school year (2021-22), 849 students were enrolled in 935 classes (86 students were enrolled in multiple music classes).

		<b><u>2021-22</u></b>
		<b><u>Enrollment</u></b>
<b>LIS</b>	<b>Band</b>	45
	<b>Choir</b>	27
	<b>Strings</b>	39
	<b>General Music</b>	108
<b>LMS</b>	<b>Band</b>	82
	<b>Choir</b>	129
	<b>Strings</b>	73
<b>LHS</b>	<b>Band</b>	73
	<b>Choir</b>	185
	<b>Orchestra</b>	116
	<b>Guitar/Percussion/Wind</b>	58

\*LHS Band includes Concert Band, Jazz Band & Symphonic Band

\*LHS Choir includes: Allure & By Request Show Choirs, Resonance A Cappella Choir, Chorale & Vocal Ensemble

\*LHS Orchestra includes: Chamber Orchestra, Jazz Orchestra & String Orchestra

\*LHS Guitar was eliminated after the 2020 levy failure

**7. In addition to program specific fees collected and managed by Music Boosters, what fees are collected by the District on Music program participants?**

Marching Band \$50  
Pep Band \$10  
Winter Guard \$25  
Winter Percussion \$25  
MS Stage Band \$25  
MS Show Choir \$20  
Show Band \$10

**Which programs are curricular, co-curricular or extracurricular?**

Class	Curricular	Co-Curricular	Extra-Curricular
K to 6 Music (alternating days/weeks)	X		
LES Mallet Madness			X
LIS 5th General Music	X		
LIS 6th Grade Choir	X		
LIS 6th Grade Band	X		
LIS 6th Grade Strings	X		
LMS Stage Band			X
LMS Band	X		

LMS Strings	X		
LMS Choir	X		
LMS Show Choir			X
LHS Acapella	X		
LHS Band	X		
LHS Orchestra	X		
LHS Show Choir		X	
LHS Allure Show Choir		X	
LHS Show Band			X
LHS Marching Band			X
LHS Jazz Band	X		
LHS Intermediate Guitar	X		
LHS Winter Guard			X



LHS Winter Percussion			X
LHS Basketball Band			X
LHS Color Guard			X

### How has staffing changed for music programs?

The number of music teachers in the district has declined while enrollment in classes has increased and options for full year classes, alternating day music classes and extracurricular options have all increased. There are now 8 full time music teachers in the district.

