

Study: Athletics & Extra-curricular Activities

2020-2021 General Fund
Pay-to-Participate
Revenues and Expenditures



GOALS:

- Review activities that require Pay-to-Participate (P-T-P) fees
- Review “myths” surrounding P-T-P
- Review G/F costs associated with P-T-P
- Review G/F revenues associated with P-T-P
- Comparison with SWC districts

P-T-P ACTIVITIES:

Amherst Steele HS

- Cross Country, Cheerleading, Football, Golf, Soccer, Tennis, Volleyball, Marching Band, Drama, Basketball, Hockey, Swimming/Diving, Wrestling, Academic Team, E-sports, Baseball, Softball, Track & Field

Amherst Junior High

- Cross Country, Cheerleading, Football, Volleyball, Basketball, Wrestling, Softball, Track & Field





track & field

drama

football

cheerleading

softball

diving

baseball
volleyball

golf

Academic team

swimming

E-sports

soccer

wrestling

Marching Band

Cross Country

basketball

hockey

tennis

MYTHS:

- Pay-to-Participate revenue covers all costs of running athletics and extra-curricular programs
- The District “makes money” on P-T-P revenue

GENERAL FUND COSTS:



\$508,561 Supplemental

\$32,321 Miscellaneous Purch Srvcs

\$82,731 Buildings & Grounds

\$28,914 Utilities

\$48,583 Supplies & Materials

\$56,013 Transportation

\$757,123 TOTAL G/F COSTS

**Amherst Exempted Village School District
Study - General Fund Costs Associated with Sports/Extra-Curriculars**

<u>Expense Description</u>	<u>Detail Costs</u>	<u>Cost Summary</u>
Supplemental Contracts		\$ 508,561.03
Compensation	\$ 440,503.27	
Medicare	\$ 6,387.30	
STRS/SERS	\$ 61,670.46	
Miscellaneous Athletics Costs		\$ 32,321.25
Swim - Lane fees	\$ 17,540.00	
Hockey - Ice rink time	\$ 12,381.25	
Security	\$ 2,400.00	
Buildings/Grounds Personnel		\$ 82,731.09
Compensation	\$ 53,612.89	
Medicare	\$ 750.47	
Insurances/STRS/SERS	\$ 28,367.73	
Utilities		\$ 28,914.48
Electricity	\$ 21,395.09	
Water/Sewer	\$ 4,384.04	
Gas	\$ 3,135.35	
Supplies		\$ 48,583.03
Chemicals	\$ 27,632.52	
Paint supplies	\$ 13,824.81	
Consulting	\$ 5,000.00	
Miscellaneous supplies	\$ 2,125.70	
Transportation		\$ 56,013.44
Field trip - compensation	\$ 43,491.73	
Field trip - Medicare	\$ 630.63	
Field trip - SERS	\$ 6,088.84	
Fuel - Gasoline	\$ 3,483.14	
Fuel - Diesel	\$ 2,319.09	
Wear-and-tear	unknown	\$ -
Total G/F Costs Associated with Extra-Curriculars & Sports		<u>\$ 757,124.31</u>

DETAIL: GENERAL FUND COSTS

Supplementals

Miscellaneous Costs

Bldgs/Grounds

Utilities

Supplies & Materials

Transportation

GENERAL FUND REVENUE:

- \$171,192 P-T-P Revenue at Steele
- \$ 51,868 P-T-P Revenue at AJH
- \$223,060 TOTAL G/F REVENUE

School
F E E S

P-T-P REVENUE IN RELATION TO EXPENDITURES:

General Fund Revenue	\$ 223,060
General Fund Expenditures	\$ 757,124
Revenue as % of Expenditures	29.46%



NO STUDENT IS TURNED
AWAY DUE TO INABILITY
TO PAY THE P-T-P FEE

PRIVATE (DONATED)
FUNDS CAN BE USED TO
OFFSET THE P-T-P COST,
ON A CASE-BY-CASE
BASIS

Please
note...

WHAT DOES P-T-P NOT COVER?

COSTS COVERED BY THE 300 ATHLETIC FUND:

- Officials and game workers
- Necessary equipment (e.g., helmets, safety equipment/pads, soccer balls, etc.)
- Team entry fees (e.q., golf, swimming, softball, cross country, etc.)

SWC SCHOOLS – COMPARISON:



	HS	MS
AMHERST	300 / 150*	300 / 150*
AVON	200	100
AL	300	150
NR	200	100
MIDVIEW	300 / 100**	200 / 100**
	* 1st, 2nd student / 3rd student	
	** denotes 1st sport / 2nd sport	

CONCLUSION

P-T-P revenue covers less than 30% of the costs associated with offering athletics and extra-curricular activities

Amherst P-T-P fees are "in-line" with SWC districts and the activities offered are, as well

Property taxes are the fourth lowest in Lorain County

Property Taxes per \$100,000 Market Value for Residential/AG
Source Lorain County Auditor's Office as of 1/19/2021

District	Amount
Sheffield Lake City (Sheffield Lake)	\$2,257.23
Elyria City (Elyria)	\$2,141.68
Sheffield Township (Clearview)	\$2,070.64
Lorain City (Lorain)	\$2,057.19
Avon City (Avon)	\$2,047.76
Avon Lake City (Avon Lake)	\$1,983.93
LaGrange Village (Keystone Schools)	\$1,980.77
North Ridgeville City (North Ridgeville)	\$1,970.42
Oberlin City (Oberlin)*	\$1,943.15
Columbia Township (Columbia)	\$1,893.71
Amherst City (Amherst)	\$1,815.65
Grafton Village (Midview Schools)	\$1,753.69
Wellington Village (Wellington)*	\$1,707.08
South Amherst Village (Firelands)	\$1,651.25

*Also have school income tax

ANY QUESTIONS?

THANK YOU