

**NOTE: THE JOINT BOARD OF ALDERMEN & BOARD OF EDUCATION MEETING WILL  
BE HELD IN-PERSON ONLY**

**JOINT MEETING OF THE CLAYTON BOARD OF ALDERMEN  
AND THE CLAYTON BOARD OF EDUCATION**

**WEDNESDAY, SEPTEMBER 6, 2023 – 6:00 P.M.**

**SCHOOL ADMINISTRATION BUILDING  
BOARD ROOM  
#2 MARK TWAIN CIRCLE**

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**AGENDA**

- 1. Roll Call**
- 2. Mayor's Youth Advisory Council**
- 3. CRSWC Annual Update and FY2024 Budget Presentation**

**Adjourn**

Subject to a motion duly made in open session and a roll call vote pursuant to Section 610.022 the Board of Aldermen may also hold a closed meeting, with a closed vote and record for one or more of the reasons as authorized by Section 610.021(1), (2) and (3) Revised Statutes of Missouri, relating to legal issues, real estate and/or personnel, negotiation of a contract pursuant to Section 610.021(12) RSMO., and/or proprietary information pursuant to Section 610.021(15).

*Agenda topics may be added or deleted at any time prior to the Board of Aldermen meeting without further notice. To inquire about the status of agenda topics, call 290.8469. Individuals who require an accommodation (i.e., sign language, interpreter, listening devices, etc.) to participate in the meeting should contact the City Clerk at 290.8469 or Relay Missouri at 1.800.735.2966 (TDD) at least two working days prior to the meeting.*



**Clayton Recreation Sports & Wellness Commission  
Joint Board of Aldermen/Board of Education Meeting  
Wednesday, September 6, 2023 at 6:00pm  
School District of Clayton Administration Building**

**Call to Order**

**Mayor's Youth Advisory Council**

**CRSWC Annual Update and FY24 Budget Presentation**

**Adjourn**

**Attachments:**

1. FY24 CRSWC Proposed Budget

The Clayton Recreation Sports and Wellness Commission may also hold a closed meeting, with a closed vote and record, as authorized by Section 610.021(1),(2) and (3) Revised Statutes of Missouri, relating to legal issues, real estate and/or personnel, negotiation of a contract pursuant to Section 610.021(12) RSMO., and/or proprietary information pursuant to Section 610.021(15).

Agenda topics may be added or deleted at any time prior to the Clayton Recreation, Sports and Wellness Commission meeting without further notice. To inquire about the status of agenda topics, call 314.290.8506. Individuals who require an accommodation (i.e., sign language, interpreter, listening devices, etc.) to participate in the meeting should contact the Parks and Recreation Administrative Superintendent at 314.290.8502 at least two working days prior to the meeting.

## CRSWC FUND SUMMARY

### As of 08/25/2023

<b>2021 Actual Amount</b>	<b>Operating Fund (80)</b>	<b>ERF (81)</b>	<b>Capital Fund (82)</b>	<b>Total</b>
Starting balance 10/01/20	\$0	\$0	\$0	\$0
Revenue	\$2,029,150	\$100,018	\$239,699	\$2,368,867
Expenses	\$2,798,233	\$32,165	\$92,527	\$2,922,925
Net	(\$769,083)	\$67,853	\$147,172	(\$554,058)
Ending Balance 9/30/21	(\$769,083)	\$67,853	\$147,172	(\$554,058)

<b>2022 Actual Amount (Unaudited)</b>	<b>Operating Fund (80)</b>	<b>ERF (81)</b>	<b>Capital Fund (82)</b>	<b>Total</b>
Starting balance 10/01/21	\$0	\$0	\$0	\$0
Revenue	\$2,496,072	\$100,000	\$386,894	\$2,982,966
Expenses	\$2,948,072	\$63,104	\$214,900	\$3,226,076
Net	(\$452,000)	\$36,896	\$171,994	(\$243,110)
Ending Balance 9/30/22	(\$452,000)	\$36,896	\$171,994	(\$243,110)

<b>2023 Adopted Budget</b>	<b>Operating Fund (80)</b>	<b>ERF (81)</b>	<b>Capital Fund (82)</b>	<b>Total</b>
Starting balance 10/01/22	\$0	\$0	\$0	\$0
Revenue	\$2,898,164	\$100,000	\$200,000	\$3,198,164
Expenses	\$3,328,276	\$50,000	\$100,000	\$3,478,276
Net	(\$430,112)	\$50,000	\$100,000	(\$280,112)
Ending Balance 9/30/23	(\$430,112)	\$50,000	\$100,000	(\$280,112)

<b>2023 Estimated Amount</b>	<b>Operating Fund (80)</b>	<b>ERF (81)</b>	<b>Capital Fund (82)</b>	<b>Total</b>
Starting balance 10/01/22	\$0	\$0	\$0	\$0
Revenue	\$3,125,705	\$100,000	\$200,000	\$3,425,705
Expenses	\$3,532,478	\$69,915	\$135,000	\$3,737,393
Net	(\$406,773)	\$30,085	\$65,000	(\$311,688)
Ending Balance 9/30/23	(\$406,773)	\$30,085	\$65,000	(\$311,688)

<b>2024 Proposed Budget</b>	<b>Operating Fund (80)</b>	<b>ERF (81)</b>	<b>Capital Fund (82)</b>	<b>Total</b>
Starting balance 10/01/23	\$0	\$0	\$0	\$0
Revenue	\$3,297,928	\$100,000	\$200,000	\$3,597,928
Expenses	\$3,848,433	\$66,536	\$93,650	\$4,008,619
Net	(\$550,505)	\$33,464	\$106,350	(\$410,691)
Ending Balance 9/30/24	(\$550,505)	\$33,464	\$106,350	(\$410,691)

**Fund 80:** Operating Fund  
**Fund 81:** Equipment Replacement Fund  
**Fund 82:** Capital Fund

**CRSWC Revenue & Expenditures**

*Budget Basis*

	<b>2024 Proposed Budget</b>	<b>2023 Estimated Amount</b>	<b>2023 Adopted Budget</b>	<b>2022 Actual Amount (Unaudited)</b>	<b>2021 Actual Amount</b>
<b>Operating Revenues</b>					
Admissions	\$2,148,940	\$2,027,500	\$1,757,395	\$1,516,465	\$1,264,382
Programs	\$589,963	\$557,790	\$578,079	\$477,025	\$331,609
Rentals	\$133,550	\$125,300	\$164,950	\$107,616	\$51,296
Child care	\$190	\$150	\$880	\$25	\$10
Miscellaneous	\$67,125	\$61,064	\$49,612	\$228,259	\$75,417
<b>Total Operating Revenues</b>	<b>\$2,939,768</b>	<b>\$2,771,804</b>	<b>\$2,550,916</b>	<b>\$2,329,390</b>	<b>\$1,722,714</b>
<b>Operating Expenses</b>					
Building operations	\$1,276,472	\$1,248,395	\$943,435	\$1,195,713	\$889,473
Administration	\$1,534,555	\$1,390,685	\$1,447,074	\$1,178,694	\$1,263,915
Aquatics	\$648,671	\$609,069	\$589,027	\$453,854	\$344,950
Fitness	\$382,512	\$332,907	\$333,239	\$264,102	\$211,350
Sports	\$107,459	\$99,587	\$108,849	\$97,075	\$65,749
Depreciation	\$0	\$0	\$0	\$0	\$919,089
General recreation	\$58,950	\$56,750	\$56,650	\$36,537	\$0
<b>Total Operating Expenses</b>	<b>\$4,008,619</b>	<b>\$3,737,393</b>	<b>\$3,478,274</b>	<b>\$3,225,975</b>	<b>\$3,694,526</b>
<b>Operating Loss</b>	<b>-\$1,068,851</b>	<b>-\$965,589</b>	<b>-\$927,358</b>	<b>-\$896,585</b>	<b>-\$1,971,812</b>
<b>Nonoperating Revenues (Expenses)</b>					
Utility reimbursement	\$55,160	\$51,000	\$44,160	\$50,621	\$46,156
Investment income	\$3,000	\$3,000	\$3,185	\$2,854	\$0
<b>Nonoperating Revenues (Expenses)</b>	<b>\$58,160</b>	<b>\$54,000</b>	<b>\$47,345</b>	<b>\$53,475</b>	<b>\$46,156</b>
<b>Loss Before Contributions</b>	<b>-\$1,010,691</b>	<b>-\$911,589</b>	<b>-\$880,013</b>	<b>-\$843,110</b>	<b>-\$1,925,656</b>
<b>Capital Contributions From Affiliates</b>	<b>\$911,688</b>	<b>\$843,011</b>	<b>\$843,011</b>	<b>\$1,154,058</b>	<b>\$1,631,048</b>
<b>Change in Net Position</b>	<b>-\$99,003</b>	<b>-\$68,578</b>	<b>-\$37,002</b>	<b>\$310,948</b>	<b>-\$294,608</b>
Net position (beginning of year)	\$18,522,033	\$18,590,611	\$18,627,613	\$18,316,665	\$18,611,273
Net position (end of year)	\$18,423,030	\$18,522,033	\$18,590,611	\$18,627,613	\$18,316,665
<b>Adjustments to Change in Net Position</b>					
1 Payments received for prior year deficit	-\$311,688	-\$243,110	-\$243,110	-\$554,058	-\$637,857
2 Exclude Renovation Fund activity					
Renovation Fund Expenses					\$0
Renovation Fund Revenue					-\$393,190
Add back depreciation				\$0	\$919,089
4 Add back net expense of asset purchases	\$0				-\$147,492
<b>Operational Outcome in Current Year</b>	<b>-\$410,691</b>	<b>-\$311,688</b>	<b>-\$280,112</b>	<b>-\$243,110</b>	<b>-\$554,058</b>
Additional billing for above deficit	\$410,691	\$311,688	\$280,112	\$243,110	\$554,058
Ultimate Outcome of Current Year	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Proposed Budget	% Change 2023 Adopted Budget	% Change 2023 Estimated Amount
<b>Fund: 80 - CRSWC Operations</b>								
<b>REVENUES</b>								
<b>Department: 10 - Revenue</b>								
<i>100 - Interest Income</i>								
470.11	Interest and Dividends Interest on Investments	0.00	2,854.02	3,185.00	3,000.00	3,000.00	-6%	0%
<i>Account Classification Total: 100 - Interest Income</i>		\$0.00	\$2,854.02	\$3,185.00	\$3,000.00	\$3,000.00	-6%	0%
<i>130 - Other Financing Sources</i>								
494.11	Contributions from Affiliates City of Clayton	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	0%	0%
494.12	Contributions from Affiliates Clayton School District	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00	0%	0%
<i>Account Classification Total: 130 - Other Financing Sources</i>		\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	\$300,000.00	0%	0%
<b>Department Total: 10 - Revenue</b>		\$300,000.00	\$302,854.02	\$303,185.00	\$303,000.00	\$303,000.00	0%	0%
<b>Department: 50 - Parks and Recreation</b>								
<b>Program: 10 - Administration</b>								
<i>10 - General</i>								
446.10	Center General	(1,450.00)	4,080.00	3,250.00	4,600.00	5,250.00	62%	14%
<i>Account Classification Total: 10 - General</i>		(\$1,450.00)	\$4,080.00	\$3,250.00	\$4,600.00	\$5,250.00	62%	14%
<i>11 - Membership</i>								
446.11.10	Center Memberships Resident-Adult	120,144.81	144,649.49	162,300.00	172,000.00	182,320.00	12%	6%
446.11.11	Center Memberships Resident-Youth	21,980.70	23,168.17	27,050.00	24,000.00	25,500.00	-6%	6%
446.11.12	Center Memberships Resident-Senior	102,158.53	118,777.47	138,800.00	142,000.00	150,500.00	8%	6%
446.11.13	Center Memberships Resident-Family	326,319.43	364,428.47	441,000.00	476,000.00	504,500.00	14%	6%
446.11.14	Center Memberships Non-Resident-Adult	86,267.79	116,808.18	130,500.00	174,000.00	184,500.00	41%	6%
446.11.15	Center Memberships Non-Resident-Youth	13,177.32	16,607.04	17,650.00	22,000.00	23,300.00	32%	6%
446.11.16	Center Memberships Non-Resident-Senior	65,545.99	90,994.76	100,000.00	140,000.00	148,400.00	48%	6%
446.11.17	Center Memberships Non-Resident-Family	128,814.38	148,186.47	164,700.00	209,000.00	221,500.00	34%	6%
446.11.18	Center Memberships Corporate	357,490.41	392,336.35	457,500.00	520,000.00	551,200.00	20%	6%
<i>Account Classification Total: 11 - Membership</i>		\$1,221,899.36	\$1,415,956.40	\$1,639,500.00	\$1,879,000.00	\$1,991,720.00	21%	6%
<i>12 - Admission</i>								
446.12.10	Center Admissions Resident-Adult	14,029.85	22,133.07	28,600.00	31,000.00	32,825.00	15%	6%
446.12.11	Center Admissions Resident-Youth	10,439.50	15,848.00	17,500.00	28,000.00	29,680.00	70%	6%
446.12.12	Center Admissions Resident-Senior	1,356.00	1,767.03	2,035.00	3,000.00	3,190.00	57%	6%
446.12.14	Center Admissions Non-Resident-Adult	5,927.40	26,264.00	27,200.00	45,000.00	47,600.00	75%	6%
446.12.15	Center Admissions Non-Resident-Youth	1,617.85	9,770.00	13,320.00	17,000.00	18,000.00	35%	6%
446.12.16	Center Admissions Non-Resident-Senior	310.00	1,023.00	1,300.00	2,000.00	2,145.00	65%	7%
446.12.18	Center Admissions Corporate	6,570.00	11,778.00	16,240.00	12,500.00	13,250.00	-18%	6%
446.12.19	Center Admissions Punch Card	3,680.00	7,846.00	11,700.00	10,000.00	10,530.00	-10%	5%
<i>Account Classification Total: 12 - Admission</i>		\$43,930.60	\$96,429.10	\$117,895.00	\$148,500.00	\$157,220.00	33%	6%
<i>13 - Rentals</i>								
446.13.10	Center Rentals Aerobics	(430.50)	308.75	5,000.00	300.00	300.00	-94%	0%
446.13.11	Center Rentals Meeting Rooms	8,277.85	54,164.99	80,000.00	74,000.00	77,000.00	-4%	4%
446.13.12	Center Rentals Gymnasium	7,244.00	16,568.75	44,000.00	13,600.00	18,000.00	-59%	32%
446.13.13	Center Rentals Climbing Walls	0.00	1,570.00	1,500.00	1,100.00	1,500.00	0%	36%
446.13.14	Center Rentals Leisure Pool	13,650.00	19,577.50	17,150.00	19,000.00	19,450.00	13%	2%
446.13.15	Center Rentals Competition Pool	22,554.98	15,426.42	17,300.00	17,300.00	17,300.00	0%	0%
<i>Account Classification Total: 13 - Rentals</i>		\$51,296.33	\$107,616.41	\$164,950.00	\$125,300.00	\$133,550.00	-19%	7%
<i>14 - Programs</i>								
446.14.10	Center Programs Fitness-In-House	5,485.50	19,130.68	26,473.00	23,000.00	20,002.00	-24%	-13%
446.14.11	Center Programs Fitness-Contractual	10,750.00	14,613.00	14,131.00	19,775.00	21,275.00	51%	8%
446.14.12	Center Programs Fitness-Personal Training	91,952.51	124,107.30	111,540.00	102,000.00	120,661.00	8%	18%
446.14.13	Center Programs Sports-In-House	38,067.33	70,371.93	97,300.00	99,040.00	101,325.00	4%	2%
446.14.14	Center Programs Sports-Contractual	53,504.83	57,656.00	57,000.00	40,000.00	40,000.00	-30%	0%
446.14.15	Center Programs Sports-Climbing Wall	2,020.00	8,280.00	4,991.00	7,800.00	8,420.00	69%	8%
446.14.16	Center Programs Aquatics-In-House	112,438.56	130,293.97	208,704.00	189,314.00	199,150.00	-5%	5%
446.14.17	Center Programs Aquatics-Contractual	82.00	224.00	2,440.00	1,861.00	2,130.00	-13%	14%
446.14.18	Center Programs General-Instructional	17,307.00	52,347.86	55,500.00	75,000.00	77,000.00	39%	3%

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Proposed Budget	% Change 2023 Adopted Budget	% Change 2023 Estimated Amount
<i>Account Classification Total: 11 - Programs</i>		\$331,607.73	\$477,024.74	\$578,079.00	\$557,790.00	\$589,963.00	2%	6%
<i>15 - Concessions</i>								
446.15.10	Center Concessions Catering	0.00	1,340.24	2,000.00	1,000.00	1,200.00	-40%	20%
446.15.11	Center Concessions Vending Machines	6,704.10	16,056.70	9,000.00	16,900.00	18,000.00	100%	7%
<i>Account Classification Total: 11 - Concessions</i>		\$6,704.10	\$17,396.94	\$11,000.00	\$17,900.00	\$19,200.00	75%	7%
<i>446 - Other</i>								
446.24	Center Child Care	10.00	25.00	880.00	150.00	190.00	-78%	27%
446.25	Center Utility Lease Payments	46,155.98	50,621.89	44,160.00	51,000.00	55,160.00	25%	8%
<i>Account Classification Total: 11 - Other</i>		\$46,165.98	\$50,646.89	\$45,040.00	\$51,150.00	\$55,350.00	23%	8%
<i>Account Classification Total: 70 - Parks &amp; Recreation</i>		\$1,700,154.10	\$2,169,150.48	\$2,559,714.00	\$2,784,240.00	\$2,952,253.00	15%	6%
<i>110 - Miscellaneous</i>								
479	Sale of Merchandise	97.00	115.00	950.00	150.00	4,800.00	405%	3100%
480.10	Other Miscellaneous General	28,898.41	23,952.86	34,315.00	38,315.00	37,875.00	10%	-1%
<i>Account Classification Total: 110 - Miscellaneous</i>		\$28,995.41	\$24,067.86	\$35,265.00	\$38,465.00	\$42,675.00	21%	11%
<b>Program Total: 10 - Administration</b>		\$300,000.00	\$302,854.02	\$303,185.00	\$303,000.00	\$303,000.00	0%	0%
<b>Department Total: 50 - Parks and Recreation</b>		\$1,729,149.51	\$2,193,218.34	\$2,594,979.00	\$2,822,705.00	\$2,994,928.00	15%	6%
<b>REVENUES Total</b>		\$2,029,149.51	\$2,496,072.36	\$2,898,164.00	\$3,125,705.00	\$3,297,928.00	14%	6%
<b>EXPENSES</b>								
<b>Department: 50 - Parks and Recreation</b>								
<b>Program: 10 - Administration</b>								
<i>10 - Personal Services</i>								
500	Full-Time Salaries	529,177.24	442,087.51	501,219.00	483,190.00	558,525.00	11%	16%
505.10	Part-Time General	153,873.22	194,372.37	259,230.01	245,000.00	290,000.00	12%	18%
510	Overtime	15,731.51	17,028.69	20,019.00	14,169.00	14,397.00	-28%	2%
540	FICA - Employer Portion	50,379.94	48,197.95	59,706.02	55,707.00	64,912.16	9%	17%
550	Group Life Insurance	2,166.29	1,817.09	2,297.01	2,188.00	2,542.00	11%	16%
560	Dental Insurance	6,210.85	2,671.00	6,114.00	5,246.00	6,086.00	0%	16%
570.11	Medical Insurance Premiums	83,696.51	77,380.92	96,256.24	84,034.00	96,546.00	0%	15%
570.12	Medical Insurance HRA Reimbursement	2,360.62	1,575.18	3,258.00	3,066.00	2,835.00	-13%	-8%
580	Pension Plan	58,981.20	49,901.91	44,180.29	35,183.00	37,931.00	-14%	8%
590	Workers Compensation	8,028.65	6,243.05	12,726.74	12,908.00	15,341.00	21%	19%
<i>Account Classification Total: 10 - Personal Services</i>		\$910,606.03	\$841,275.67	\$1,005,006.31	\$940,691.00	\$1,089,115.16	8%	16%
<i>20 - Contractual Services</i>								
600	Postage	2,538.58	3,285.28	14,195.00	10,000.00	10,479.00	-26%	5%
605.11	Utilities Telephone and Cable	4,610.00	3,649.55	3,301.00	3,300.00	3,150.00	-5%	-5%
610.10	Travel and Training General	1,264.72	4,553.85	3,050.00	3,000.00	6,975.00	129%	133%
610.11	Travel and Training Certifications	0.00	100.00	0.00	0.00	0.00	0%	0%
615	Printing and Photography	2,759.36	3,309.65	20,390.00	27,000.00	30,427.00	49%	13%
620	Dues and Memberships	2,493.25	3,292.75	3,198.00	3,198.00	2,810.00	-12%	-12%
625	Advertising	5,340.32	12,915.75	24,000.00	15,000.00	19,650.00	-18%	31%
635.12	Professional Services Legal	2,438.00	3,869.00	3,500.00	3,500.00	3,500.00	0%	0%
635.14	Professional Services Financial	20,250.00	15,500.00	14,000.00	15,500.00	16,601.00	19%	7%
635.15	Professional Services Technology	93,253.78	70,842.08	88,996.00	80,471.00	85,444.00	-4%	6%
640.10	Service Contracts General	7,340.46	7,227.08	55,510.00	55,000.00	22,016.00	-60%	-60%
655	Banking and Credit Card Fees	50,542.64	72,312.49	66,742.00	79,400.00	85,936.00	29%	8%
665	Education Benefits	6,003.00	0.00	6,000.00	2,415.00	1.00	-100%	-100%
676	Employee Relations	797.00	1,504.10	3,150.00	3,150.00	3,250.00	3%	3%
685.11	Insurance Premiums Property	60,989.50	67,239.25	72,481.00	79,000.00	81,000.00	12%	3%
685.12	Insurance Premiums General Liability	20,417.00	22,330.00	21,852.00	26,000.00	27,000.00	24%	4%
685.13	Insurance Premiums Surety Forgery and Burglary Bond	700.00	320.84	700.00	700.00	700.00	0%	0%
685.14	Insurance Premiums Public Officials Liability	7,676.17	8,704.75	9,000.00	9,650.00	9,900.00	10%	3%
685.17	Insurance Premiums Unemployment Compensation	14,968.97	6,495.31	7,000.00	7,000.00	7,000.00	0%	0%
686.11	Insurance Deductibles and Losses Property - Buildings and Misc	5,000.00	0.00	5,000.00	5,000.00	5,000.00	0%	0%
<i>Account Classification Total: 20 - Contractual Services</i>		\$309,382.75	\$307,451.73	\$422,065.00	\$428,284.00	\$420,839.00	0%	-2%

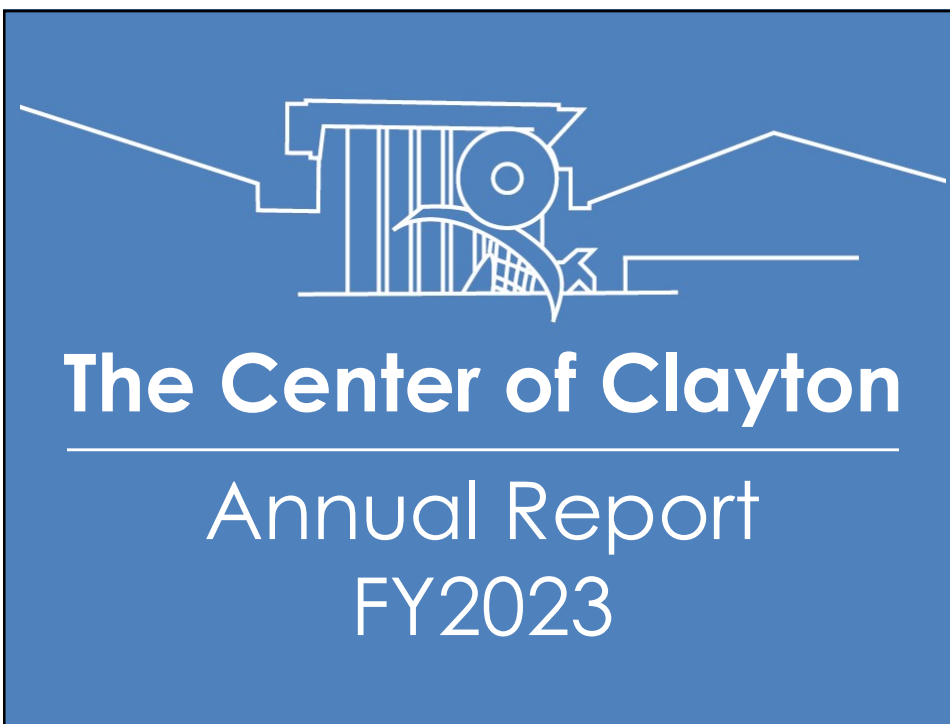
Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Proposed Budget	% Change 2023 Adopted Budget	% Change 2023 Estimated Amount
<i>30 - Commodities</i>								
700.10	Office Supplies General	8,641.82	4,703.35	9,338.00	8,900.00	8,836.00	-5%	-1%
700.12	Office Supplies Publications	3,464.69	14,840.83	200.00	200.00	200.00	0%	0%
730.10	Recreation Supplies General	2,258.56	5,271.28	4,325.00	6,750.00	7,205.00	67%	7%
760	Uniforms and Clothing	(27.00)	2,019.01	2,610.00	2,610.00	2,760.00	6%	6%
770	Meetings and Receptions	2,031.35	2,814.81	3,130.00	3,100.00	3,200.00	2%	3%
780	Sales Merchandise	0.00	417.00	400.00	150.00	2,400.00	500%	1500%
<i>Account Classification Total: 30 - Commodities</i>		\$16,369.42	\$30,066.28	\$20,003.00	\$21,710.00	\$24,601.00	23%	13%
<i>40 - Capital Outlay</i>								
896	Depreciation Expense	147,489.00	0.00	0.00	0.00	0.00	0%	0%
<i>Account Classification Total: 40 - Capital Outlay</i>		\$147,489.00	\$0.00	\$0.00	\$0.00	\$0.00	0%	0%
<b>Program Total: 10 - Administration</b>		\$1,383,847.20	\$1,178,793.68	\$1,447,074.31	\$1,390,685.00	\$1,534,555.16	6%	10%
<b>Program: 42 - Facility Maintenance</b>								
<i>20 - Contractual Services</i>								
605.11	Utilities Telephone and Cable	6,879.51	7,301.01	11,555.00	13,000.00	13,904.00	20%	7%
605.12	Utilities Water	34,704.41	45,600.20	40,480.00	53,000.00	66,250.00	64%	25%
605.13	Utilities Sewer	33,735.88	37,727.91	39,500.00	40,000.00	41,132.00	4%	3%
605.14	Utilities Natural Gas	99,820.26	139,901.09	71,300.00	160,000.00	164,000.00	130%	2%
605.15	Utilities Electricity	193,936.08	305,329.72	210,000.00	335,000.00	375,000.00	79%	12%
640.10	Service Contracts General	50,607.77	33,709.14	41,100.00	41,000.00	43,450.00	6%	6%
640.11	Service Contracts Building Maintenance	268,264.63	267,061.70	300,000.00	315,000.00	325,000.00	8%	3%
<i>Account Classification Total: 20 - Contractual Services</i>		\$687,948.54	\$836,630.77	\$713,935.00	\$957,000.00	\$1,028,736.00	44%	7%
<i>30 - Commodities</i>								
715.11	Agriculture Supplies Plant Materials	6,495.17	1,037.56	9,000.00	9,000.00	9,300.00	3%	3%
755.10	Other Supplies and Materials General	750.00	7,457.01	7,000.00	830.00	0.00	-100%	-100%
755.11	Other Supplies and Materials Rental Supplies	8.66	810.79	500.00	650.00	750.00	50%	15%
755.21	Other Supplies and Materials Janitorial	63,090.57	46,664.17	61,000.00	74,000.00	75,500.00	24%	2%
755.22	Other Supplies and Materials Chemicals	21,161.53	23,271.50	0.00	0.00	0.00	0%	0%
760	Uniforms and Clothing	277.50	1,837.61	2,000.00	2,000.00	2,000.00	0%	0%
<i>Account Classification Total: 30 - Commodities</i>		\$91,783.43	\$1,078.64	\$79,500.00	\$86,480.00	\$87,550.00	10%	1%
<b>Program Total: 42 - Facility Maintenance</b>		\$779,731.97	\$917,709.41	\$793,435.00	\$1,043,480.00	\$1,116,286.00	41%	7%
<b>Program: 60 - Aquatics</b>								
<i>10 - Personal Services</i>								
505.10	Part-Time General	58,533.10	68,217.29	126,973.00	110,287.00	122,000.00	-4%	11%
510	Overtime	589.35	61.88	0.00	0.00	0.00	0%	0%
540	FICA - Employer Portion	4,528.60	5,223.46	9,713.96	8,437.00	9,333.00	-4%	11%
590	Workers Compensation	757.76	817.43	1,981.00	2,040.00	2,276.00	15%	12%
<i>Account Classification Total: 10 - Personal Services</i>		\$64,408.81	\$74,320.06	\$138,667.96	\$120,764.00	\$133,609.00	9%	26%
<i>20 - Contractual Services</i>								
640.10	Service Contracts General	1,956.00	1,068.00	12,980.00	14,100.00	15,212.00	17%	8%
640.14	Service Contracts Aquatic Management	274,876.66	371,383.81	399,925.00	438,605.00	462,995.00	16%	6%
<i>Account Classification Total: 20 - Contractual Services</i>		\$276,832.66	\$372,451.81	\$412,905.00	\$452,705.00	\$478,207.00	16%	6%
<i>30 - Commodities</i>								
710	Minor Supplies and Equipment	0.00	530.76	2,400.00	2,400.00	2,400.00	0%	0%
720	Medical Supplies	1,596.85	1,326.16	2,985.00	2,750.00	2,985.00	0%	9%
730.10	Recreation Supplies General	2,110.57	3,674.21	4,350.00	3,850.00	4,350.00	0%	13%
755.22	Other Supplies and Materials Chemicals	0.00	439.95	25,520.00	25,100.00	25,520.00	0%	2%
760	Uniforms and Clothing	0.00	1,112.00	2,200.00	1,500.00	1,600.00	-27%	7%
<i>Account Classification Total: 30 - Commodities</i>		\$3,707.42	\$7,083.08	\$37,455.00	\$35,600.00	\$36,855.00	-2%	4%
<b>Program Total: 60 - Aquatics</b>		\$344,948.89	\$453,854.95	\$589,027.96	\$609,069.00	\$648,671.00	10%	7%
<b>Program: 63 - Sports Programs</b>								
<i>10 - Personal Services</i>								
505.10	Part-Time General	6,761.38	38,856.55	49,804.00	52,040.00	56,619.00	14%	9%
510	Overtime	0.00	278.53	657.00	334.00	406.00	-38%	22%
540	FICA - Employer Portion	517.21	2,993.93	3,860.40	3,981.00	4,363.00	13%	10%

Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Proposed Budget	% Change 2023 Adopted Budget	% Change 2023 Estimated Amount
590	Workers Compensation	81.59	562.16	787.54	1,807.00	936.00	19%	-48%
<i>Account Classification Total: 10 - Personal Services</i>		\$7,360.18	\$42,691.17	\$55,108.94	\$58,162.00	\$62,324.00	13%	7%
<i>20 - Contractual Services</i>								
640.10	Service Contracts General	399.00	42,981.65	40,440.00	28,000.00	28,000.00	-31%	0%
640.15	Service Contracts Camp Instructors	35,788.67	0.00	0.00	0.00	0.00	0%	0%
640.18	Service Contracts Youth Sports	20,049.80	0.00	0.00	0.00	0.00	0%	0%
<i>Account Classification Total: 20 - Contractual Services</i>		\$56,237.47	\$42,981.65	\$40,440.00	\$28,000.00	\$28,000.00	-31%	0%
<i>30 - Commodities</i>								
730.10	Recreation Supplies General	1,951.03	11,202.50	12,980.00	12,980.00	16,655.00	28%	28%
760	Uniforms and Clothing	200.00	200.00	320.00	445.00	480.00	50%	8%
<i>Account Classification Total: 30 - Commodities</i>		\$2,151.03	\$11,402.50	\$13,300.00	\$13,425.00	\$17,135.00	29%	28%
<b>Program Total: 63 - Sports Programs</b>		\$65,748.68	\$97,075.32	\$108,848.94	\$99,587.00	\$107,459.00	-1%	8%
<b>Program: 66 - Fitness</b>								
<i>10 - Personal Services</i>								
505.10	Part-Time General	172,401.62	209,095.91	263,451.01	262,000.00	306,880.00	16%	17%
510	Overtime	3,103.39	4,237.64	3,950.00	4,860.00	4,641.00	17%	-5%
540	FICA - Employer Portion	13,455.14	16,247.74	20,456.20	20,043.00	23,832.00	17%	19%
590	Workers Compensation	2,046.00	2,055.55	4,171.47	4,324.00	5,109.00	22%	18%
<i>Account Classification Total: 10 - Personal Services</i>		\$191,006.15	\$231,636.84	\$292,028.68	\$291,227.00	\$340,462.00	17%	17%
<i>20 - Contractual Services</i>								
610.11	Travel and Training Certifications	294.00	75.00	1,200.00	1,200.00	1,500.00	25%	25%
630.11	Maintenance and Repair Equipment	8,550.43	14,282.84	15,000.00	15,000.00	15,000.00	0%	0%
640.10	Service Contracts General	0.00	929.73	5,520.00	1,640.00	0.00	-100%	-100%
640.16	Service Contracts Fitness	8,879.95	10,592.91	9,891.00	13,840.00	14,900.00	51%	8%
<i>Account Classification Total: 20 - Contractual Services</i>		\$17,724.38	\$25,880.48	\$31,611.00	\$31,680.00	\$31,400.00	-1%	-1%
<i>30 - Commodities</i>								
700.10	Office Supplies General	0.00	21.98	0.00	0.00	0.00	0%	0%
730.10	Recreation Supplies General	2,634.69	5,042.55	7,500.00	7,000.00	7,300.00	-3%	4%
760	Uniforms and Clothing	(15.00)	1,520.26	2,100.00	3,000.00	3,350.00	60%	12%
<i>Account Classification Total: 30 - Commodities</i>		\$2,619.69	\$6,584.79	\$9,600.00	\$10,000.00	\$10,650.00	11%	7%
<b>Program Total: 66 - Fitness</b>		\$211,350.22	\$264,102.11	\$333,239.68	\$332,907.00	\$382,512.00	15%	15%
<b>Program: 67 - Community Recreation</b>								
<i>20 - Contractual Services</i>								
635.10	Professional Services General	12,606.00	36,537.00	55,450.00	56,250.00	57,750.00	4%	3%
<i>Account Classification Total: 20 - Contractual Services</i>		\$12,606.00	\$36,537.00	\$55,450.00	\$56,250.00	\$57,750.00	4%	3%
<i>30 - Commodities</i>								
730.10	Recreation Supplies General	0.00	0.00	1,200.00	500.00	1,200.00	0%	140%
<i>Account Classification Total: 30 - Commodities</i>		\$0.00	\$0.00	\$1,200.00	\$500.00	\$1,200.00	0%	140%
<b>Program Total: 67 - Community Recreation</b>		\$12,606.00	\$36,537.00	\$56,650.00	\$56,750.00	\$58,950.00	4%	4%
<b>Department Total: 50 - Parks and Recreation</b>		\$2,798,232.96	\$2,948,072.47	\$3,328,275.89	\$3,532,478.00	\$3,848,433.16	16%	9%
<b>EXPENSES Total</b>		\$2,798,232.96	\$2,948,072.47	\$3,328,275.89	\$3,532,478.00	\$3,848,433.16	17%	10%
<b>Fund REVENUE Total: 80 - CRSWC Operations</b>		\$2,029,149.51	\$2,496,072.36	\$2,898,164.00	\$3,125,705.00	\$3,297,928.00	14%	6%
<b>Fund EXPENSE Total: 80 - CRSWC Operations</b>		\$2,798,232.96	\$2,948,072.47	\$3,328,275.89	\$3,532,478.00	\$3,848,433.16	17%	10%
<b>Fund Total: 80 - CRSWC Operations</b>		(\$769,083.45)	(\$452,000.11)	(\$430,111.89)	(\$406,773.00)	(\$550,505.16)	28%	35%
<b>Fund: 81 - CRSWC Equipment</b>								
<b>REVENUES</b>								
<b>Department: 10 - Revenue</b>								
<i>130 - Other Financing Sources</i>								
490.10	Sale of Assets General	17.96	0.00	0.00	0.00	0.00	0%	0%
494.11	Contributions from Affiliates City of Clayton	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0%	0%
494.12	Contributions from Affiliates Clayton School District	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	0%	0%
<i>Account Classification Total: 130 - Other Financing Sources</i>		\$100,017.96	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%	0%
<b>Department Total: 10 - Revenue</b>		\$100,017.96	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%	0%
<b>REVENUES Total</b>		\$100,017.96	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%	0%

EXPENSES



Account Number	Account Description	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Estimated Amount	2024 Proposed Budget	% Change 2023 Adopted Budget	% Change 2023 Estimated Amount
<b>Department: 50 - Parks and Recreation</b>								
<b>Program: 10 - Administration</b>								
<i>40 - Capital Outlay</i>								
805	Equipment	0.00	24,723.41	27,000.00	26,915.00	30,000.00	11%	11%
815	Technology Projects	32,165.28	18,636.94	0.00	16,600.00	9,536.00	0%	-43%
850.11	Facility Improvements Interior	0.00	19,744.47	23,000.00	26,400.00	27,000.00	17%	2%
<i>Account Classification Total: 40 - Capital Outlay</i>		\$32,165.28	\$63,104.82	\$50,000.00	\$69,915.00	\$66,536.00	33%	-5%
<b>Program Total: 10 - Administration</b>		\$32,165.28	\$63,104.82	\$50,000.00	\$69,915.00	\$66,536.00	33%	-5%
<b>Department Total: 50 - Parks and Recreation</b>		\$32,165.28	\$63,104.82	\$50,000.00	\$69,915.00	\$66,536.00	33%	-5%
<b>EXPENSES Total</b>		\$32,165.28	\$63,104.82	\$50,000.00	\$69,915.00	\$66,536.00	33%	-5%
<b>Fund REVENUE Total: 81 - CRSWC Equipment</b>		\$100,017.96	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	0%	0%
<b>Fund EXPENSE Total: 81 - CRSWC Equipment</b>		\$32,165.28	\$63,104.82	\$50,000.00	\$69,915.00	\$66,536.00	33%	-5%
<b>Fund Total: 81 - CRSWC Equipment</b>		\$67,852.68	\$36,895.18	\$50,000.00	\$30,085.00	\$33,464.00	-33%	11%
<b>Fund: 82 - CRSWC Construction</b>								
<b>REVENUES</b>								
<b>Department: 10 - Revenue</b>								
<i>110 - Miscellaneous</i>								
480.10	Other Miscellaneous General	39,699.08	0.00	0.00	0.00	0.00	0%	0%
<i>Account Classification Total: 110 - Miscellaneous</i>		39,699.08	0.00	0.00	0.00	0.00	0%	0%
<i>130 - Other Financing Sources</i>								
494.11	Contributions from Affiliates City of Clayton	100,000.00	193,447.00	100,000.00	100,000.00	100,000.00	0%	0%
494.12	Contributions from Affiliates Clayton School District	100,000.00	193,447.00	100,000.00	100,000.00	100,000.00	0%	0%
<i>Account Classification Total: 130 - Other Financing Sources</i>		\$200,000.00	\$386,894.00	\$200,000.00	\$200,000.00	\$200,000.00	0%	0%
<b>Department Total: 10 - Revenue</b>		\$239,699.08	\$386,894.00	\$200,000.00	\$200,000.00	\$200,000.00	0%	0%
<b>REVENUES Total</b>		\$239,699.08	\$386,894.00	\$200,000.00	\$200,000.00	\$200,000.00	0%	0%
<b>EXPENSES</b>								
<b>Department: 50 - Parks and Recreation</b>								
<b>Program: 10 - Administration</b>								
<i>20 - Contractual Services</i>								
640.10	Service Contracts General	25.82	0.00	0.00	0.00	0.00	0%	0%
<i>Account Classification Total: 20 - Contractual Services</i>		25.82	0.00	0.00	0.00	0.00	0%	0%
<i>40 - Capital Outlay</i>								
805	Equipment	8,501.97	14,173.96	30,000.00	21,700.00	24,380.00	-19%	12%
850.11	Facility Improvements Interior	36,834.52	2,212.89	10,000.00	5,000.00	10,000.00	0%	100%
850.12	Facility Improvements Exterior	47,164.46	198,514.00	50,000.00	100,300.00	35,270.00	-29%	-65%
850.13	Facility Improvements Pool Area	0.00	0.00	10,000.00	8,000.00	24,000.00	140%	200%
<i>Account Classification Total: 40 - Capital Outlay</i>		\$92,500.95	\$214,900.85	\$100,000.00	\$135,000.00	\$93,650.00	-6%	-21%
<b>Program Total: 10 - Administration</b>		\$92,526.77	\$214,900.85	\$100,000.00	\$135,000.00	\$93,650.00	-6%	-21%
<b>Department Total: 50 - Parks and Recreation</b>		\$92,526.77	\$214,900.85	\$100,000.00	\$135,000.00	\$93,650.00	-6%	-21%
<b>EXPENSES Total</b>		\$92,526.77	\$214,900.85	\$100,000.00	\$135,000.00	\$93,650.00	-6%	-21%
<b>Fund REVENUE Total: 82 - CRSWC Construction</b>		\$239,699.08	\$386,894.00	\$200,000.00	\$200,000.00	\$200,000.00	0%	0%
<b>Fund EXPENSE Total: 82 - CRSWC Construction</b>		\$92,526.77	\$214,900.85	\$100,000.00	\$135,000.00	\$93,650.00	-6%	-21%
<b>Fund Total: 82 - CRSWC Construction</b>		\$147,172.31	\$171,993.15	\$100,000.00	\$65,000.00	\$106,350.00	6%	30%
<b>REVENUE GRAND Totals:</b>		\$2,368,866.55	\$2,982,966.36	\$3,198,164.00	\$3,425,705.00	\$3,597,928.00	12%	5%
<b>EXPENSE GRAND Totals:</b>		\$2,922,925.01	\$3,226,078.14	\$3,478,275.89	\$3,737,393.00	\$4,008,619.16	17%	9%
<b>Grand Totals:</b>		(\$554,058.46)	(\$243,111.78)	(\$280,111.89)	(\$311,688.00)	(\$410,691.16)	63%	55%



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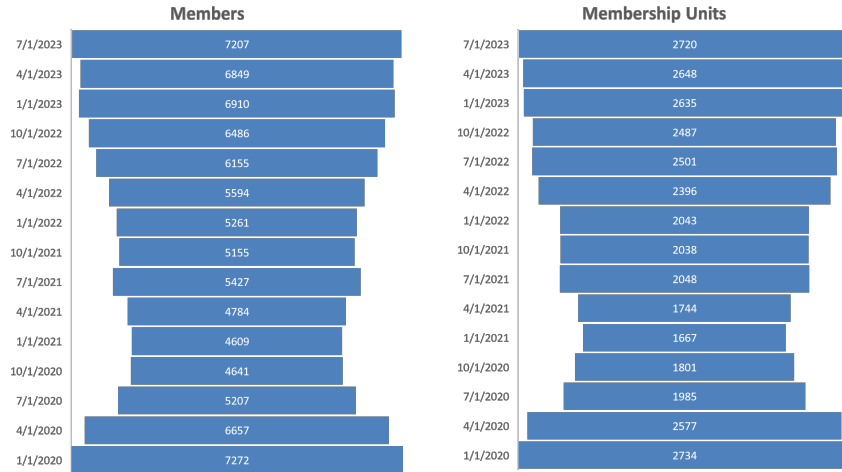
## FY2023 Highlights

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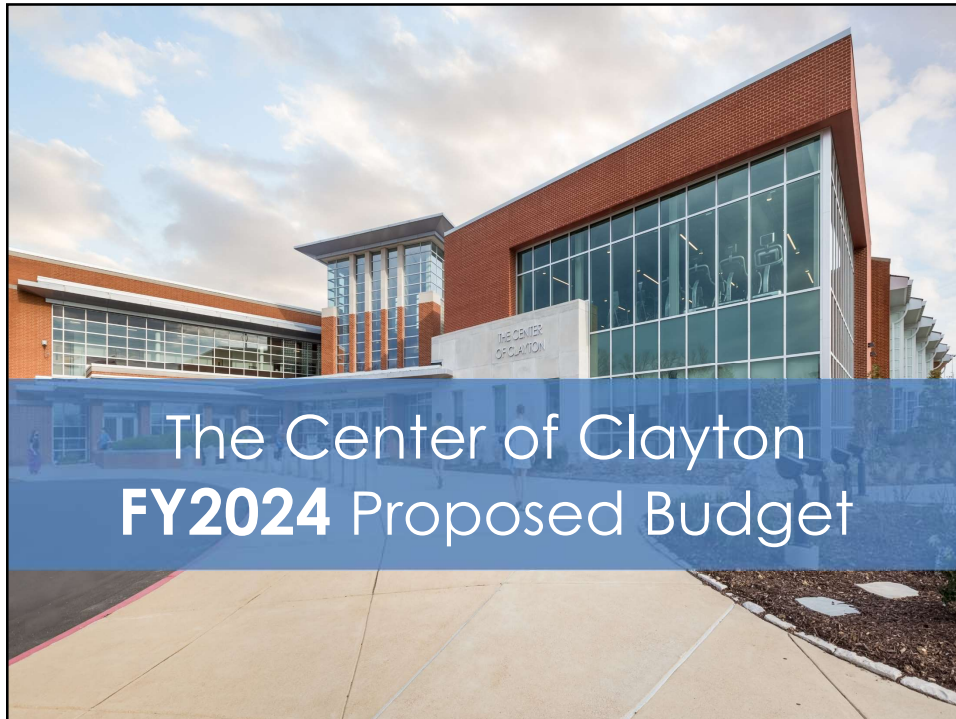
- Memberships and daily fees reached pre-pandemic levels with 7207 members (July 2023)
- Increased programming and free fitness class offerings for members by 38%
  - 56% increase in fitness registrations since August 2022
- Projecting an 88% cost recovery for operating fund

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## Total Memberships by People and Units

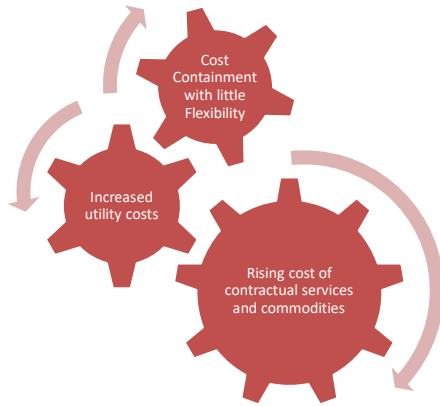


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# FY24 Budget Challenges



- Expenses out-pacing revenue
- No membership fee increase budgeted in FY24
- Increased operating fund deficit
- Increased personnel expenses



5

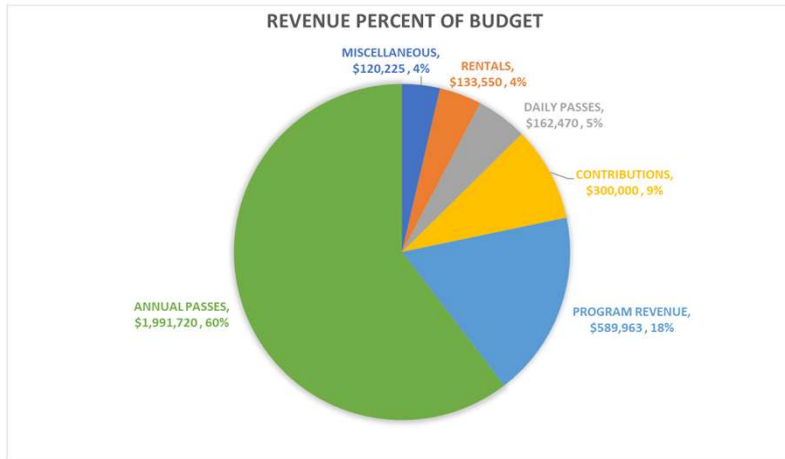
# Operating Fund

CENTER OF CLAYTON FUND: 80: OPERATING FUND						
ACCOUNTS / CATEGORIES	FY 2021	FY 2022	FY 2023		FY 2024	% CHG FROM EST BUDGET
	ACTUAL	ACTUAL	ADOPTED BUDGET	ESTIMATED	PROPOSED	
DAILY PASSES	\$43,930	\$100,509	\$121,145	\$153,100	\$162,470	6.12%
ANNUAL PASSES	\$1,221,900	\$1,415,956	\$1,639,500	\$1,879,000	\$1,991,720	6.00%
PROGRAM REVENUE	\$331,607	\$477,025	\$578,079	\$557,790	\$589,963	5.77%
RENTALS	\$51,296	\$107,616	\$164,950	\$125,300	\$133,550	6.58%
FOOD SERVICE	\$6,704	\$17,397	\$11,000	\$17,900	\$19,200	7.26%
CHILD CARE	\$10	\$25	\$880	\$150	\$190	26.67%
MISCELLANEOUS	\$27,545	\$26,922	\$38,450	\$41,465	\$45,675	10.15%
UTILITY PAYMENTS	\$46,155	\$50,622	\$44,160	\$51,000	\$55,160	8.16%
CONTRIBUTIONS	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	0.00%
<b>TOTAL OPERATING FUND REVENUE</b>	<b>\$2,029,147</b>	<b>\$2,496,072</b>	<b>\$2,898,164</b>	<b>\$3,125,705</b>	<b>\$3,297,928</b>	<b>5.51%</b>
ADMINISTRATION	\$1,383,847	\$1,178,794	\$1,447,074	\$1,390,685	\$1,534,555	10.35%
SPORTS	\$65,749	\$97,075	\$108,849	\$99,587	\$107,459	7.90%
FITNESS	\$211,350	\$264,102	\$333,240	\$332,907	\$382,512	14.90%
AQUATICS	\$344,949	\$453,855	\$589,028	\$609,069	\$648,671	6.50%
FACILITY MAINTENANCE	\$779,732	\$917,709	\$793,435	\$1,043,480	\$1,116,286	6.98%
GENERAL RECREATION	\$12,606	\$36,537	\$56,650	\$56,750	\$58,950	3.88%
<b>TOTAL OPERATING FUND EXPENSES</b>	<b>\$2,798,233</b>	<b>\$2,948,072</b>	<b>\$3,328,276</b>	<b>\$3,532,478</b>	<b>\$3,848,433</b>	<b>8.94%</b>



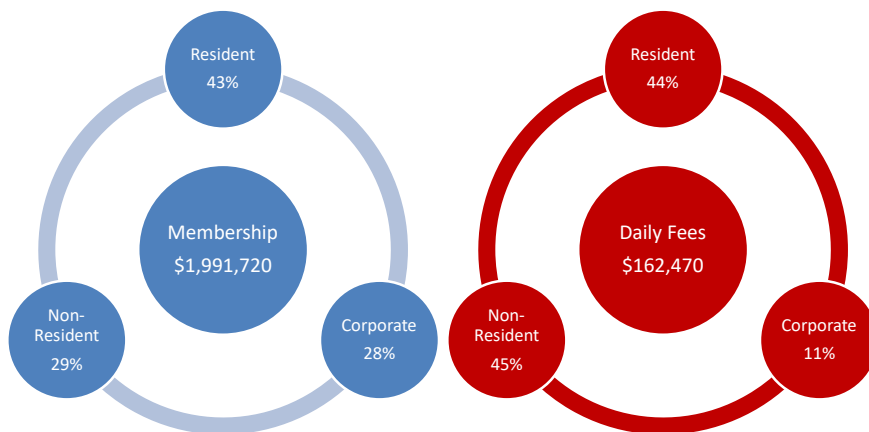
6

# Operating Fund: Revenue



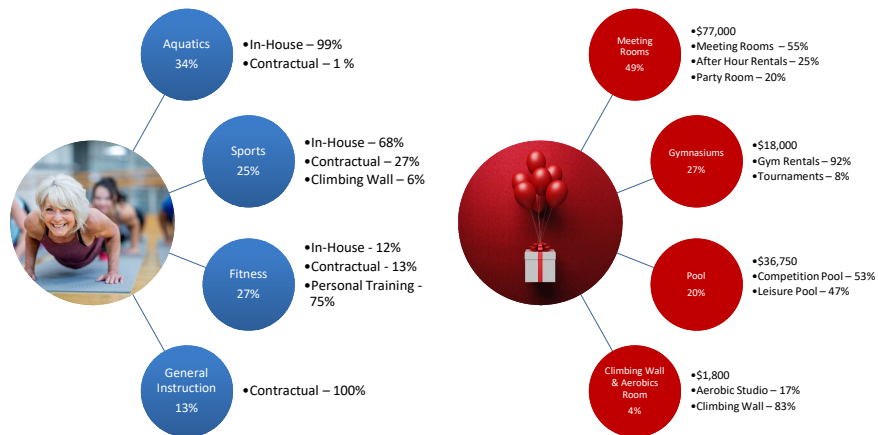
7

# Membership & Daily Fee Revenue



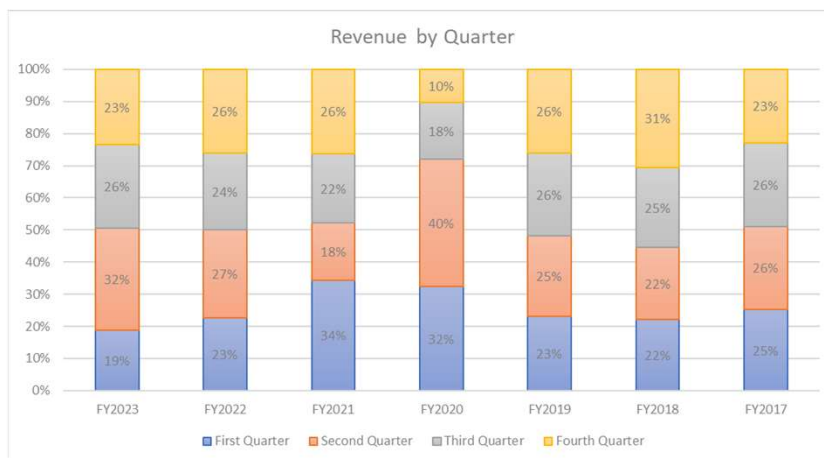
8

# Program & Rental Revenue



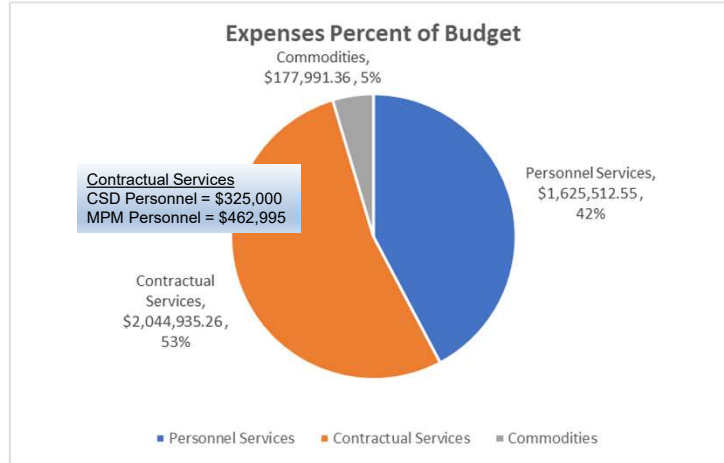
9

# Revenue by Quarter



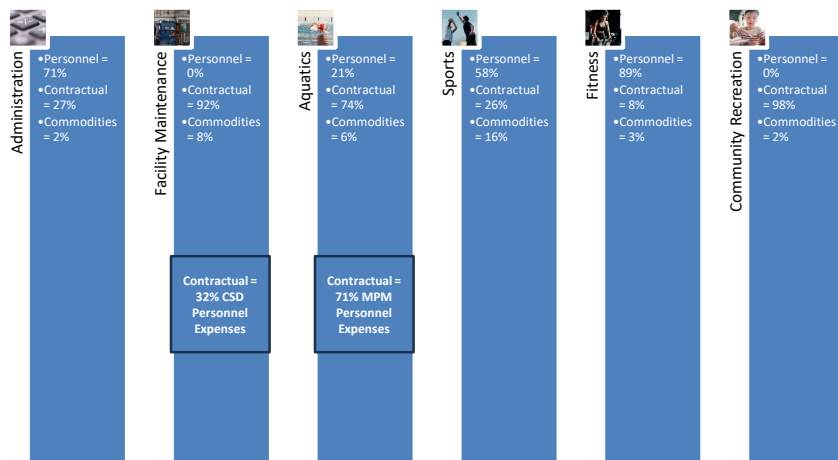
10

# Operating Fund: Expenses



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# Expenses by Department



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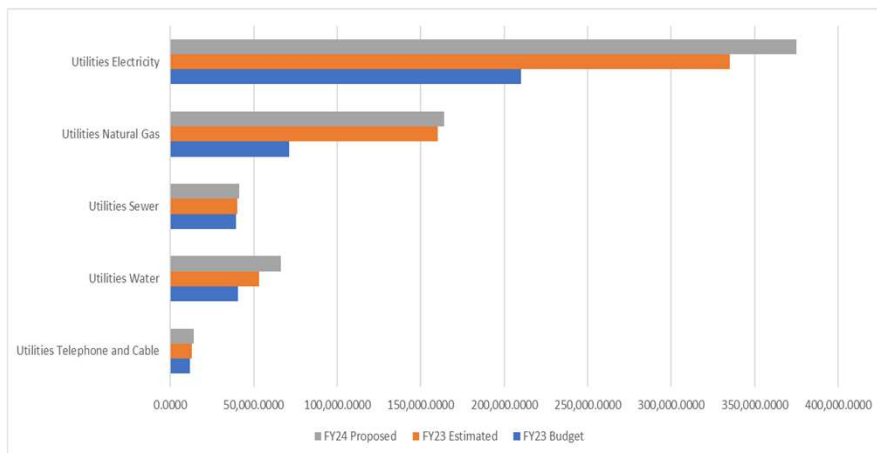
# Operating Fund: Expenses

- **Personnel:**
  - Full-time employee compensation study for City employees
  - Full year of increased part-time rates with annual merit increases in FY24
  - Continue to hold on filling two full-time positions – one City and one School District
- **Projected Utility Increases:**
  - Electric = 11.64%
  - Natural Gas = 2%
  - Water = 25%
  - Sewer = 3%
- Inflation related increases to contractual services and commodities
- Use cooperative purchasing agreements whenever possible



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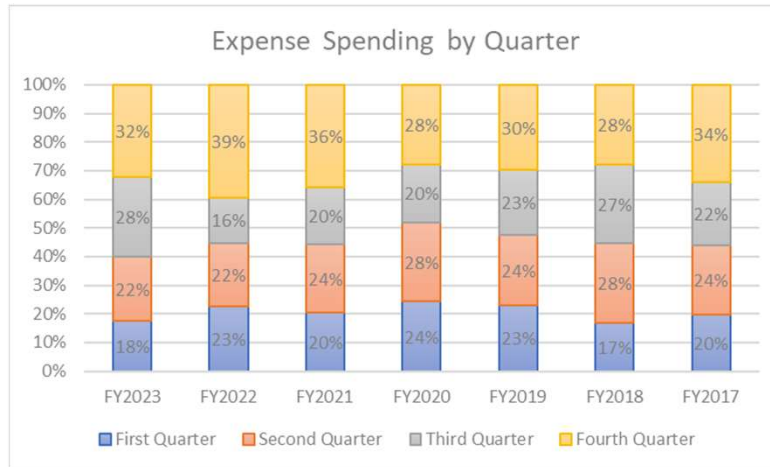
# Utility Expenses



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## Expenses by Quarter



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## Equipment Replacement Fund

- Regular replacement plan for cardio fitness equipment; pay on cash basis; \$30,000 for FY24.
- Technology expenses are budgeted at \$9,536 in FY24.
- Other equipment replacements and repairs (previously budgeted in the Capital fund) are \$27,000.
  - Volleyball Stanchion System
  - Lifeguard Stands
  - Pool Chlorinators
- \$50,000 of each contribution from City and District go to this fund.

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## Capital Fund

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- \$100,000 of each of contribution from City and District go to this fund in FY24. Revenue is forecasted to exceed budgeted expenses (\$93,650) due to the recent renovation.
- Expenditures in FY24 include:
  - Refurbish cooling towers (Center’s 23% of project)
  - New main entry door system
  - Pool heaters
  - YAC flooring



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## Tenant Update

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- OASIS remains a good partner; they pay a utility and supply reimbursement (\$45,000+ annually)
  - Center gets use of their rooms in the off-hours for rentals and programming
- Subway continues to be a popular choice for many of our members, residents and guests as well as the CHS students.
  - Projected to revenue of \$8,000 (percentage of sales of \$180,000); sales have been slow to rebound since COVID.
- Clayton Community Foundation pays a quarterly utility reimbursement for the Clayton Heritage Center.



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# Fund Summary

CRSWC FUND SUMMARY					
As of 08/25/2023					
FY2023 End Year Estimate	Operating Fund (80)	ERF (81)	Capital Fund (82)	Total	
Starting balance 10/01/22	\$0	\$0	\$0	\$0	
Revenue	\$3,125,705	\$100,000	\$200,000	\$3,425,705	
Expenses	\$3,532,478	\$69,915	\$135,000	\$3,737,393	
Net	(\$406,773)	\$30,085	\$65,000	(\$311,688)	
Ending Balance 9/30/23	(\$406,773)	\$30,085	\$65,000	(\$311,688)	
FY2024 Proposed	Operating Fund (80)	ERF (81)	Capital Fund (82)	Total	
Starting balance 10/01/23	\$0	\$0	\$0	\$0	
Revenue	\$3,297,928	\$100,000	\$200,000	\$3,597,928	
Expenses	\$3,848,433	\$66,536	\$93,650	\$4,008,619	
Net	(\$550,505)	\$33,464	\$106,350	(\$410,691)	
Ending Balance 9/30/24	(\$550,505)	\$33,464	\$106,350	(\$410,691)	
<b>Fund 80: Operating Fund</b>					
<b>Fund 81: Equipment Replacement Fund</b>					
<b>Fund 82: Capital Fund</b>					



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# Cost Recovery

	FY20	FY21	FY22	FY23 Estimated	FY24 Proposed
Operating Fund Cost Recovery	66%	50%	85%	88%	86%
Operating Fund Cost Recovery minus budgeted contributions from City and District	60% (\$150,000)	40% (\$300,000)	74% (\$300,000)	80% (\$300,000)	78% (\$300,000)
Cost Recovery for all funds	71%	81%	92%	92%	90%
Cost Recovery for all funds minus budgeted contributions from City and District	57% (\$400,000)	61% (\$600,000)	74% (\$600,000)	76% (\$600,000)	75% (\$600,000)
*Additional subsidy provided by City and District	\$637,857	\$554,058	\$243,110	\$311,688	\$410,691

National average for cost recovery of operating funds for a municipal recreation center is 23.6% (SOURCE: 2022 NRPA Agency Performance Review).



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# Questions

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