



To: City of Cool Valley Mayor Matthew and Board of Alderman
From: Deletra Hudson, Financial Manager
RE: June 2025 Monthly Financial Report
Date: July 17, 2025

Dear Mayor and Members of the Board,

Financial Overview

Attached is the June 2025 monthly financial report. This report includes the Profit and Loss report and Budget vs Actual report. For the month of June 2025, the City of Cool Valley recorded total expenses of \$74,061.53, while total revenues amounted to \$68,967.46. This resulted in a net deficit of \$5,094.07 for the month.

Financial Summary

Description	Amount
Total Revenues	\$68,967.46
Total Expenses	\$74,061.53
Net Deficit	(\$5,094.07)

The deficit for the month of June is primarily due to the absence of several key revenue reports from St. Louis County. In particular, the City did not receive allocations for personal property tax, real estate tax, and sewer lateral revenue. This delay is the result of recent changes in the County’s reporting and distribution mechanisms. As of the time of this report, those figures were still pending.

Once St. Louis County provides the updated revenue information, including all outstanding property tax collections, a revised financial report will be prepared to reflect the City’s true financial position for the month.

Budget vs. Actual Summary Report

The following table presents a comparison of budgeted versus actual revenues and expenditures for the period of October 2024 through January 2025. The City collected total revenues of \$661,385.44 against a budgeted amount of \$696,668.85. Total actual expenditures for the period were \$667,569.10 compared to a budgeted amount of \$696,376.44. This results in a favorable expenditure variance of \$28,807.34. Overall, actual expenses exceeded actual revenues by \$ \$ -6,183.66. Keep in mind, the city is

expecting additional County revenue that was not recorded in the month of June. The inclusion of this revenue would reduce, if not eliminate, the deficit for the month.

Budget vs. Actual Table

Category	Budgeted Amount	Actual Amount	Variance
Total Revenues	\$696,668.85	\$661,385.44	(\$35,283.41)
Total Expenditures	\$696,376.44	\$667,569.10	\$28,807.34
Net Revenues Over Expenses		(\$6,183.66)	

Conclusion and Next Steps

The City continues to monitor its financial activity closely and is taking proactive steps to maintain transparency and accountability. We are in communication with St. Louis County to ensure timely delivery of revenue reports moving forward.

We anticipate that the delayed revenues will reduce or eliminate the current deficit when received. A revised June financial report will be provided upon receipt of the missing data.

Please feel free to contact me directly with any questions or concerns regarding this report.

Profit and Loss

City of Cool Valley

June 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
05431.1 ELECTRIC GROSS RECPT	4,048.66
05432.1 GAS GROSS RECPTS	2,153.84
05433.1 PHONE GROSS RECPTS	238.62
05434.1 WATER GROSS RECPTS	3,113.62
05440.1 LOCAL USE TAX	3,477.29
05441.1 SALES TAX	24,517.96
05442.1 MOTOR VEHICLE TAX	499.17
05443.1 GASOLINE TAX	3,654.41
05444.1 CIGARETTE TAX	135.27
05445.1 TELECOM TAXES (CELLULAR)	411.72
05446.3 CAPITAL IMPROVE SALES TAX	5,437.63
05447.1 PUBLIC SAFETY - PROP P REVENUE	6,076.83
05449.1 ECONOMIC DEVELOPMENT TAX	6,398.35
05450.1 STORM WATER & PARKS TAX	6,398.37
05551.1 MERCHANTS LICENSE	115.00
05660.1 ROAD & BRIDGE	350.05
05771.1 OCCUPANCY PERMITS	150.00
05772.1 BUILDING PERMITS	215.08
05772.2 Fines & Penalties - Bldg permit	115.00
05880.1 OCC/BUILD INSPECTIONS	230.00
05884.1 INTEREST INCOME	2.59
07282.2 VACANT PROPERTY REG FEE	400.00
Commercial Inspections	300.00
Demolition Permit Fee	100.00
Dumpster Permit Fee	260.00
Excavation Permit Fee	100.00
Pet license	3.00
plan review	65.00
Total for Income	\$68,967.46
Cost of Goods Sold	
Gross Profit	\$68,967.46
Expenses	
02156 CITY TAX	
06 Payroll Expenses	\$236.60
06160.6 Fed Unemployment	
Total for 06 Payroll Expenses	\$236.60

Profit and Loss

City of Cool Valley

June 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
16 ADM	0
16100.1 AD SALARIES	6,120.00
16200.1 AD BOARD MEMBERS	1,100.00
16301.1 AD FICA TAXES	549.27
16306.1 AD UTILITIES	0
16306.10 Ameren-Bldg Lights	165.02
16306.11 Office Phone Svc	1,012.76
16306.12 Laclede Gas	48.85
Total for 16306.1 AD UTILITIES	\$1,226.63
16307.1 AD BENEFITS	0
16307.3 AD LAGERS	1,118.72
16307.4 ANTHEM	899.05
Total for 16307.1 AD BENEFITS	\$2,017.77
16311.1 AD OFFICE SUPPLIES	49.68
16312.1 AD LEGAL SERVICE	4,000.00
16325.1 AD FINANCIAL ADVISOR	4,719.00
16330.1 AD COPY MACHINE LEASE	324.77
Total for 16 ADM	\$20,107.12
26 MC	0
26100.1 MC SALARIES	6,810.00
26301.1 MC FICA TAXES	517.61
26307.1 MC BENEFITS	-\$126.18
26307.4 MC ANTHEM	970.73
26307.6 MC COLONIAL	35.48
Total for 26307.1 MC BENEFITS	\$880.03
26310.1 MC POSTAGE	2.76
26311.1 MC OFFICE SUPPLIES	766.88
26315.1 MC ASSOC & CONF FEES	455.56
26317.1 Charter Rejis	260.50
Total for 26 MC	\$9,693.34
36 PD	0
36314.1 PD CONTRACTS	32,638.15
36322.1 PD POLICE SUPPLIES	273.60
Total for 36 PD	\$32,911.75
46 PW	0
46100.1 PW SALARIES	2,471.63
46301.1 PW FICA TAXES	194.33
46304.1 PW EQUIPMENT PURCHASE	1,990.00
46310.1 PW GASOLINE	92.36
46330.1 PW REPAIRS (EQUIP)	651.10

Profit and Loss

City of Cool Valley

June 1-30, 2025

DISTRIBUTION ACCOUNT	TOTAL
46334.1 PW STREET LIGHTS	1,377.27
46335.1 PW WEED CONTROL	645.00
46341.1 PW BUILDING SUPPLY & MAINT	136.25
46343.1 PW ENGINEERING COSTS	924.54
Total for 46 PW	\$8,482.48
56100.1 CODE ENFORCEMENT SALARY	\$2,437.68
56301.1 CE FICA TAXES	192.56
Total for 56100.1 CODE ENFORCEMENT SALARY	\$2,630.24
Total for Expenses	\$74,061.53
Net Operating Income	-\$5,094.07
Other Income	
Other Expenses	
Net Other Income	0
Net Income	-\$5,094.07



City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - June 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
Income			
05409.4 SEWER LATERAL	20,839.50	19,199.97	1,639.53
05410.1 REAL ESTATE TAX	51,310.80	39,918.78	11,392.02
05411.1 PERSONAL PROPERTY TAX	4,491.30	3,750.03	741.27
05412.1 R.R. UTILITY TAX	1,545.61	1,687.50	-141.89
05430.1 GROSS RECEIPTS TAX		15,750.00	-15,750.00
05431.1 ELECTRIC GROSS RECPT	49,809.53	52,139.97	-2,330.44
05432.1 GAS GROSS RECPTS	35,935.58	35,739.72	195.86
05433.1 PHONE GROSS RECPTS	3,247.48	3,750.03	-502.55
05434.1 WATER GROSS RECPTS	17,184.03	15,750.00	1,434.03
05440.1 LOCAL USE TAX	27,049.89	28,500.03	-1,450.14
05441.1 SALES TAX	102,349.11	101,250.00	1,099.11
05442.1 MOTOR VEHICLE TAX	18,076.14	9,270.00	8,806.14
05443.1 GASOLINE TAX	16,992.38	26,250.03	-9,257.65
05444.1 CIGARETTE TAX	996.56	1,275.03	-278.47
05445.1 TELECOM TAXES (CELLULAR)	4,967.50	6,599.97	-1,632.47
05446.3 CAPITAL IMPROVE SALES TAX	37,027.29	38,250.00	-1,222.71
05447.1 PUBLIC SAFETY - PROP P REVENUE	50,153.02	53,624.97	-3,471.95
5447.01 American Rescue Act		0.00	0.00
Total 05447.1 PUBLIC SAFETY - PROP P REVENUE	50,153.02	53,624.97	-3,471.95
05448.1 CABLE FRANCHISE TAX	2,308.94	5,625.00	-3,316.06
05449.1 ECONOMIC DEVELOPMENT TAX	39,471.35	42,750.00	-3,278.65
05450.1 STORM WATER & PARKS TAX	43,559.55	42,750.00	809.55
05454.1 STREAMING FRANCHISE FEE	139.30	151.47	-12.17
05551.1 MERCHANTS LICENSE	17,545.21	17,283.78	261.43
05552.1 LIQUOR LICENSE	1,200.00	1,500.03	-300.03
05554.1 VENDING LICENSE	570.00	487.53	82.47
05554.2 Gaming Machines Fees	2,780.00		2,780.00
05554.3 Washing/Dryer Machines Fees	750.00		750.00
05660.1 ROAD & BRIDGE	15,552.00	11,250.00	4,302.00
05771.1 OCCUPANCY PERMITS	1,250.00	1,350.00	-100.00
05772.1 BUILDING PERMITS	4,587.45	13,912.47	-9,325.02
05772.2 Fines & Penalties - Bldg permit	4,005.00	2,250.00	1,755.00
05773.1 SIGN PERMITS		1,424.97	-1,424.97
05774.1 SIGN LEASE	13,000.00		13,000.00
05880.1 OCC/BUILD INSPECTIONS	7,822.43	6,374.97	1,447.46
05880.2 RE-INSPECTION	115.00	487.53	-372.53
05881.1 COURT	8,353.60	14,249.97	-5,896.37
05883.1 SALE OF EQUIPMENT	2,100.00		2,100.00
05884.1 INTEREST INCOME	392.26	502.47	-110.21
05886.1 POLICE REPORTS	15.00	22.50	-7.50



City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - June 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
05887.1 MISCELLANEOUS	10,500.00	23,137.47	-12,637.47
05887.15 Soda Machine	25.01	74.97	-49.96
Total 05887.1 MISCELLANEOUS	10,525.01	23,212.44	-12,687.43
05898.4 Sewer Lateral Interest Income	2,455.21	2,902.50	-447.29
05901.1 OPERATING TRANSFERS OUT		25,200.00	-25,200.00
05905.1 Traffic Payment.com	6,264.00	17,947.53	-11,683.53
05910.1 USE TAX/MCDONALDS REFUND		1,379.97	-1,379.97
05981.1 Copies	2.00	18.72	-16.72
07282.0 FRANCHISE FEES-LIC TAX		2,684.97	-2,684.97
07282.2 VACANT PROPERTY REG FEE	4,200.00	1,500.03	2,699.97
Administrative Citations	150.00		150.00
Commercial Building Permit	3,097.35		3,097.35
Commercial Inspections	14,817.06	749.97	14,067.09
Commercial Occupancy Fee		225.00	-225.00
Demolition Permit Fee	1,452.50	761.22	691.28
Dumpster Permit Fee	2,275.00	375.03	1,899.97
Election Filing Fees	75.00		75.00
Excavation Permit Fee	2,600.00	1,162.53	1,437.47
Penalty Fee - Business License	447.50	1,199.97	-752.47
Pet license	9.00	20.25	-11.25
plan review	1,170.00	2,250.00	-1,080.00
Sales of Product Income	4,200.00		4,200.00
Services	153.00		153.00
Total Income	\$661,385.44	\$696,668.85	\$ -35,283.41
GROSS PROFIT	\$661,385.44	\$696,668.85	\$ -35,283.41
Expenses			
02156 CITY TAX	0.00		0.00
06 Payroll Expenses	2,187.06	1,635.93	551.13
06160.6 Fed Unemployment	0.00		0.00
Total 06 Payroll Expenses	2,187.06	1,635.93	551.13
16 ADM			
16100.1 AD SALARIES	40,682.12	39,780.00	902.12
16110.1 AD SICK LEAVE	568.88		568.88
16120.1 AD VACATION & HOLIDAY	8.00		8.00
Total 16100.1 AD SALARIES	41,259.00	39,780.00	1,479.00
16200.1 AD BOARD MEMBERS	9,900.00	9,900.00	0.00
16301.1 AD FICA TAXES	3,977.60	12,943.17	-8,965.57
16303.1 AD MAINT OFFICE EQUIP	1,954.08	1,462.50	491.58
16306.1 AD UTILITIES		2,175.03	-2,175.03
16306.10 Ameren-Bldg Lights	2,045.00	2,729.97	-684.97



City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - June 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
16306.11 Office Phone Svc	9,814.12	7,499.97	2,314.15
16306.12 Laclede Gas	2,156.53	1,807.47	349.06
16306.13 MSD - City Hall	393.84	397.53	-3.69
16306.15 Mo-American Water	168.55	172.53	-3.98
Total 16306.1 AD UTILITIES	14,578.04	14,782.50	-204.46
16307.1 AD BENEFITS		936.99	-936.99
16307.2 AD COLONIAL		217.53	-217.53
16307.3 AD LAGERS	11,181.40	11,328.03	-146.63
16307.4 ANTHEM	9,063.05	6,485.85	2,577.20
Total 16307.1 AD BENEFITS	20,244.45	18,968.40	1,276.05
16308.1 AD MISCELLANEOUS	6,371.21	5,204.97	1,166.24
16310.1 AD POSTAGE	1,397.45	900.00	497.45
16311.1 AD OFFICE SUPPLIES	791.39	1,874.97	-1,083.58
16312.1 AD LEGAL SERVICE	36,011.95	36,000.00	11.95
16315.1 AD ASSOC & CONF FEES	1,904.42	2,999.97	-1,095.55
16317.1 AD CODIFICATION		749.97	-749.97
16320.1 AD ELECTION EXPENSE	638.06	487.53	150.53
16325.1 AD FINANCIAL ADVISOR	35,587.86	33,750.00	1,837.86
16328.1 AD BANK CHARGES	3,291.29	749.97	2,541.32
16330.1 AD COPY MACHINE LEASE	2,681.33	3,750.03	-1,068.70
16360.1 AD GENERAL INSURANCE	18,031.20	11,999.97	6,031.23
16365.1 WORKERS COMP INS		3,375.00	-3,375.00
16370.1 CV SPIRIT DAYS	185.98	375.03	-189.05
Total 16 ADM	198,805.31	200,053.98	-1,248.67
26 MC			
26100.1 MC SALARIES	47,492.00	0.00	47,492.00
26110.1 MC SICK LEAVE	624.00	46,890.00	-46,266.00
26120.1 MC VACATION & HOLIDAY	192.00		192.00
Total 26100.1 MC SALARIES	48,308.00	46,890.00	1,418.00
26301.1 MC FICA TAXES	3,749.67	3,592.53	157.14
26303.1 MC MAINT OFFICE EQUIP	150.00		150.00
26307.1 MC BENEFITS	-490.62	1,500.03	-1,990.65
26307.3 MC LAGERS		3,022.47	-3,022.47
26307.4 MC ANTHEM	8,984.00	6,206.76	2,777.24
26307.5 MC DENTAL		207.27	-207.27
26307.6 MC COLONIAL	43.20		43.20
Total 26307.1 MC BENEFITS	8,536.58	10,936.53	-2,399.95
26308.1 MC MISCELLANEOUS		749.97	-749.97
26310.1 MC POSTAGE	3,076.30	112.50	2,963.80
26311.1 MC OFFICE SUPPLIES	805.20	412.47	392.73



City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - June 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
26315.1 MC ASSOC & CONF FEES	1,043.56	825.03	218.53
26316.1 MC PRINTING		375.03	-375.03
26317.1 Charter Rejis	2,701.00	3,224.97	-523.97
Total 26 MC	68,370.31	67,119.03	1,251.28
36 PD			
36314.1 PD CONTRACTS	287,362.50	297,000.00	-9,637.50
36322.1 PD POLICE SUPPLIES	273.60		273.60
Total 36 PD	287,636.10	297,000.00	-9,363.90
46 PW			
46100.1 PW SALARIES	9,779.59	15,000.03	-5,220.44
46301.1 PW FICA TAXES	797.20	1,147.50	-350.30
46304.1 PW EQUIPMENT PURCHASE	1,990.00		1,990.00
46308.1 PW MISCELLANEOUS	285.10	749.97	-464.87
46310.1 PW GASOLINE	212.70	1,500.03	-1,287.33
46311.1 PW OFFICE SUPPLIES	336.49		336.49
46314.1 PW CONTRACTS	1,200.00	16,499.97	-15,299.97
46330.1 PW REPAIRS (EQUIP)	651.10		651.10
46331.1 PW VEHICLE MAINTENANCE	529.43	1,874.97	-1,345.54
46333.1 PW MAJOR STREET REPAIR	8,900.00		8,900.00
46334.1 PW STREET LIGHTS	13,590.40	12,600.00	990.40
46335.1 PW WEED CONTROL	645.00	337.50	307.50
46336.1 PW INSECT CONTROL	102.00		102.00
46337.1 PW SNOW & ICE REMOVAL	12,187.50		12,187.50
46339.1 PW TREE TRIM REMOVAL	225.00		225.00
46341.1 PW BUILDING SUPPLY & MAINT	5,879.22	7,499.97	-1,620.75
46343.1 PW ENGINEERING COSTS	12,931.48	20,250.00	-7,318.52
46345.1 PW ROAD REPAIR - MINOR	634.00	3,750.03	-3,116.03
46349.1 PW UNIFORMS	63.92	375.03	-311.11
Total 46 PW	70,940.13	81,585.00	-10,644.87
56100.1 CODE ENFORCEMENT SALARY	10,636.56	18,720.00	-8,083.44
56301.1 CE FICA TAXES	868.99	1,462.50	-593.51
Total 56100.1 CODE ENFORCEMENT SALARY	11,505.55	20,182.50	-8,676.95
66000.4 SEWER LATERAL EXPENSES			
66001.4 SEWER LATERAL ADMIN FEE	22,864.64	1,800.00	21,064.64
66002.4 SEWER LATERAL REPAIR	5,260.00	27,000.00	-21,740.00
Total 66000.4 SEWER LATERAL EXPENSES	28,124.64	28,800.00	-675.36
Total Expenses	\$667,569.10	\$696,376.44	\$ -28,807.34
NET OPERATING INCOME	\$ -6,183.66	\$292.41	\$ -6,476.07
Other Income			
05884.2 INTEREST INCOME - CAP IMP	19,156.07		19,156.07



City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - June 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
90000.1 TRANSFER IN - GF	127,501.40	37,500.03	90,001.37
Total Other Income	\$146,657.47	\$37,500.03	\$109,157.44
Other Expenses			
90001.1 Transfer out - GF	65,000.00	37,500.03	27,499.97
Total Other Expenses	\$65,000.00	\$37,500.03	\$27,499.97
NET OTHER INCOME	\$81,657.47	\$0.00	\$81,657.47
NET INCOME	\$75,473.81	\$292.41	\$75,181.40