



To: City of Cool Valley Mayor Matthew and Board of Alderman
From: Deletra Hudson, Financial Manager
RE: May 2025 Monthly Financial Report
Date: June 18, 2025

Dear Mayor and Members of the Board,

Please find below the monthly financial summary for the City of Cool Valley for the period ending May 31, 2025.

Monthly Financial Summary - May 2025

- **Total Revenue:** \$41,544.71
- **Total Expenses:** \$73,702.00
- **Net Deficit:** (\$12,157.29)

The deficit this month is primarily due to the absence of State Sales Tax revenues for May. At this time, we have not received a clear explanation as to why the payment was not deposited. The City Clerk is currently researching the matter with the appropriate state agency to determine the cause and expected resolution. Once these funds are received, we expect to see a more accurate reflection of our revenue trend.

Year-to-Date Budget vs. Actuals (Oct 1, 2024 - May 31, 2025)

- **Actual Revenue:** \$592,417.98
- **Budgeted Revenue:** \$619,261.20
- **Actual Expenses:** \$593,507.57
- **Budgeted Expenses:** \$619,001.28
- **Net Variance (Revenues – Expenses):** (\$1,089.59)

While current year-to-date expenses exceed revenues by \$1,089.59, this is not a significant concern. Had the State Sales Tax funds been received in May as expected, year-to-date revenues would have exceeded expenses. We anticipate that additional revenues in June 2025 will offset the current shortfall and realign financial performance with the adopted budget.

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

Profit and Loss

City of Cool Valley

May 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Income	
05409.4 SEWER LATERAL	841.50
05410.1 REAL ESTATE TAX	1,611.54
05411.1 PERSONAL PROPERTY TAX	247.26
05431.1 ELECTRIC GROSS RECPT	4,113.14
05432.1 GAS GROSS RECPTS	3,406.40
05440.1 LOCAL USE TAX	3,034.76
05441.1 SALES TAX	0.01
05442.1 MOTOR VEHICLE TAX	5,063.21
05444.1 CIGARETTE TAX	97.61
05445.1 TELECOM TAXES (CELLULAR)	226.99
05446.3 CAPITAL IMPROVE SALES TAX	3,474.94
05447.1 PUBLIC SAFETY - PROP P REVENUE	5,222.20
05450.1 STORM WATER & PARKS TAX	4,088.16
05551.1 MERCHANTS LICENSE	2,119.91
05660.1 ROAD & BRIDGE	525.50
05771.1 OCCUPANCY PERMITS	250.00
05772.1 BUILDING PERMITS	731.88
05772.2 Fines & Penalties - Bldg permit	115.00
05880.1 OCC/BUILD INSPECTIONS	1,035.00
05881.1 COURT	4,158.37
05884.1 INTEREST INCOME	13.33
05981.1 Copies	0.50
07282.2 VACANT PROPERTY REG FEE	600.00
Demolition Permit Fee	100.00
Dumpster Permit Fee	260.00
Excavation Permit Fee	100.00
Penalty Fee - Business License	107.50
Total for Income	\$41,544.71
Cost of Goods Sold	
Gross Profit	\$41,544.71
Expenses	
02156 CITY TAX	
06 Payroll Expenses	359.87
16 ADM	0
16100.1 AD SALARIES	4,080.00
16200.1 AD BOARD MEMBERS	1,100.00
16301.1 AD FICA TAXES	396.43
16303.1 AD MAINT OFFICE EQUIP	1,681.76

Profit and Loss

City of Cool Valley

May 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
16306.1 AD UTILITIES	0
16306.10 Ameren-Bldg Lights	149.14
16306.11 Office Phone Svc	1,065.74
16306.12 Laclede Gas	212.47
16306.13 MSD - City Hall	43.43
16306.15 Mo-American Water	25.03
Total for 16306.1 AD UTILITIES	\$1,495.81
16307.1 AD BENEFITS	0
16307.3 AD LAGERS	1,678.09
16307.4 ANTHEM	1,911.84
Total for 16307.1 AD BENEFITS	\$3,589.93
16310.1 AD POSTAGE	322.75
16311.1 AD OFFICE SUPPLIES	383.57
16312.1 AD LEGAL SERVICE	4,000.00
16315.1 AD ASSOC & CONF FEES	65.00
16325.1 AD FINANCIAL ADVISOR	4,501.00
Total for 16 ADM	\$21,616.25
26 MC	0
26100.1 MC SALARIES	4,890.00
26301.1 MC FICA TAXES	373.95
26303.1 MC MAINT OFFICE EQUIP	150.00
26307.1 MC BENEFITS	-\$84.12
26307.4 MC ANTHEM	1,941.46
26307.6 MC COLONIAL	62.32
Total for 26307.1 MC BENEFITS	\$1,919.66
26315.1 MC ASSOC & CONF FEES	314.00
26317.1 Charter Rejis	404.50
Total for 26 MC	\$8,052.11
36 PD	0
36314.1 PD CONTRACTS	32,638.15
Total for 36 PD	\$32,638.15
46 PW	0
46100.1 PW SALARIES	2,093.89
46301.1 PW FICA TAXES	172.74
46310.1 PW GASOLINE	51.74
46311.1 PW OFFICE SUPPLIES	336.49
46334.1 PW STREET LIGHTS	1,366.67
46341.1 PW BUILDING SUPPLY & MAINT	3,415.82
46343.1 PW ENGINEERING COSTS	1,203.40

Profit and Loss

City of Cool Valley

May 1-31, 2025

DISTRIBUTION ACCOUNT	TOTAL
46349.1 PW UNIFORMS	63.92
Total for 46 PW	\$8,704.67
56100.1 CODE ENFORCEMENT SALARY	\$1,229.52
56301.1 CE FICA TAXES	101.43
Total for 56100.1 CODE ENFORCEMENT SALARY	\$1,330.95
66000.4 SEWER LATERAL EXPENSES	0
66001.4 SEWER LATERAL ADMIN FEE	1,000.00
Total for 66000.4 SEWER LATERAL EXPENSES	\$1,000.00
Total for Expenses	\$73,702.00
Net Operating Income	-\$32,157.29
Other Income	
90000.1 TRANSFER IN - GF	20,000.00
Total for Other Income	\$20,000.00
Other Expenses	
Net Other Income	\$20,000.00
Net Income	-\$12,157.29

City of Cool Valley

Budget vs. Actuals

October 2024 - May 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income				
05409.4 SEWER LATERAL	20,839.50	17,066.64	3,772.86	122.11 %
05410.1 REAL ESTATE TAX	51,310.80	35,483.36	15,827.44	144.61 %
05411.1 PERSONAL PROPERTY TAX	4,491.30	3,333.36	1,157.94	134.74 %
05412.1 R.R. UTILITY TAX	1,545.61	1,500.00	45.61	103.04 %
05430.1 GROSS RECEIPTS TAX		14,000.00	-14,000.00	
05431.1 ELECTRIC GROSS RECPT	45,760.87	46,346.64	-585.77	98.74 %
05432.1 GAS GROSS RECPTS	33,781.74	31,768.64	2,013.10	106.34 %
05433.1 PHONE GROSS RECPTS	3,008.86	3,333.36	-324.50	90.27 %
05434.1 WATER GROSS RECPTS	14,070.41	14,000.00	70.41	100.50 %
05440.1 LOCAL USE TAX	23,572.60	25,333.36	-1,760.76	93.05 %
05441.1 SALES TAX	77,831.15	90,000.00	-12,168.85	86.48 %
05442.1 MOTOR VEHICLE TAX	17,576.97	8,240.00	9,336.97	213.31 %
05443.1 GASOLINE TAX	13,337.97	23,333.36	-9,995.39	57.16 %
05444.1 CIGARETTE TAX	861.29	1,133.36	-272.07	75.99 %
05445.1 TELECOM TAXES (CELLULAR)	4,555.78	5,866.64	-1,310.86	77.66 %
05446.3 CAPITAL IMPROVE SALES TAX	31,589.66	34,000.00	-2,410.34	92.91 %
05447.1 PUBLIC SAFETY - PROP P REVENUE	44,076.19	47,666.64	-3,590.45	92.47 %
5447.01 American Rescue Act		0.00	0.00	
Total 05447.1 PUBLIC SAFETY - PROP P REVENUE	44,076.19	47,666.64	-3,590.45	92.47 %
05448.1 CABLE FRANCHISE TAX	2,308.94	5,000.00	-2,691.06	46.18 %
05449.1 ECONOMIC DEVELOPMENT TAX	33,073.00	38,000.00	-4,927.00	87.03 %
05450.1 STORM WATER & PARKS TAX	37,161.18	38,000.00	-838.82	97.79 %
05454.1 STREAMING FRANCHISE FEE	139.30	134.64	4.66	103.46 %
05551.1 MERCHANTS LICENSE	17,430.21	15,363.36	2,066.85	113.45 %
05552.1 LIQUOR LICENSE	1,200.00	1,333.36	-133.36	90.00 %
05554.1 VENDING LICENSE	570.00	433.36	136.64	131.53 %
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	15,201.95	10,000.00	5,201.95	152.02 %
05771.1 OCCUPANCY PERMITS	1,100.00	1,200.00	-100.00	91.67 %
05772.1 BUILDING PERMITS	4,372.37	12,366.64	-7,994.27	35.36 %
05772.2 Fines & Penalties - Bldg permit	3,890.00	2,000.00	1,890.00	194.50 %
05773.1 SIGN PERMITS		1,266.64	-1,266.64	
05774.1 SIGN LEASE	13,000.00		13,000.00	
05880.1 OCC/BUILD INSPECTIONS	7,592.43	5,666.64	1,925.79	133.98 %
05880.2 RE-INSPECTION	115.00	433.36	-318.36	26.54 %
05881.1 COURT	8,353.60	12,666.64	-4,313.04	65.95 %
05883.1 SALE OF EQUIPMENT	2,100.00		2,100.00	
05884.1 INTEREST INCOME	389.67	446.64	-56.97	87.24 %
05886.1 POLICE REPORTS	15.00	20.00	-5.00	75.00 %
05887.1 MISCELLANEOUS	10,500.00	20,566.64	-10,066.64	51.05 %
05887.15 Soda Machine	25.01	66.64	-41.63	37.53 %

City of Cool Valley

Budget vs. Actuals

October 2024 - May 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Total 05887.1 MISCELLANEOUS	10,525.01	20,633.28	-10,108.27	51.01 %
05898.4 Sewer Lateral Interest Income	2,455.21	2,580.00	-124.79	95.16 %
05901.1 OPERATING TRANSFERS OUT		22,400.00	-22,400.00	
05905.1 Traffic Payment.com	6,264.00	15,953.36	-9,689.36	39.26 %
05910.1 USE TAX/MCDONALDS REFUND		1,226.64	-1,226.64	
05981.1 Copies	2.00	16.64	-14.64	12.02 %
07282.0 FRANCHISE FEES-LIC TAX		2,386.64	-2,386.64	
07282.2 VACANT PROPERTY REG FEE	3,800.00	1,333.36	2,466.64	284.99 %
Administrative Citations	150.00		150.00	
Commercial Building Permit	3,097.35		3,097.35	
Commercial Inspections	14,517.06	666.64	13,850.42	2,177.65 %
Commercial Occupancy Fee		200.00	-200.00	
Demolition Permit Fee	1,352.50	676.64	675.86	199.88 %
Dumpster Permit Fee	2,015.00	333.36	1,681.64	604.45 %
Election Filing Fees	75.00		75.00	
Excavation Permit Fee	2,500.00	1,033.36	1,466.64	241.93 %
Penalty Fee - Business License	447.50	1,066.64	-619.14	41.95 %
Pet license	6.00	18.00	-12.00	33.33 %
plan review	1,105.00	2,000.00	-895.00	55.25 %
Sales of Product Income	4,200.00		4,200.00	
Services	153.00		153.00	
Total Income	\$592,417.98	\$619,261.20	\$ -26,843.22	95.67 %
GROSS PROFIT	\$592,417.98	\$619,261.20	\$ -26,843.22	95.67 %
Expenses				
02156 CITY TAX	0.00		0.00	
06 Payroll Expenses	1,950.46	1,454.16	496.30	134.13 %
16 ADM				
16100.1 AD SALARIES	34,562.12	35,360.00	-797.88	97.74 %
16110.1 AD SICK LEAVE	568.88		568.88	
16120.1 AD VACATION & HOLIDAY	8.00		8.00	
Total 16100.1 AD SALARIES	35,139.00	35,360.00	-221.00	99.38 %
16200.1 AD BOARD MEMBERS	8,800.00	8,800.00	0.00	100.00 %
16301.1 AD FICA TAXES	3,428.33	11,505.04	-8,076.71	29.80 %
16303.1 AD MAINT OFFICE EQUIP	1,954.08	1,300.00	654.08	150.31 %
16306.1 AD UTILITIES		1,933.36	-1,933.36	
16306.10 Ameren-Bldg Lights	1,879.98	2,426.64	-546.66	77.47 %
16306.11 Office Phone Svc	8,801.36	6,666.64	2,134.72	132.02 %
16306.12 Laclede Gas	2,107.68	1,606.64	501.04	131.19 %
16306.13 MSD - City Hall	393.84	353.36	40.48	111.46 %
16306.15 Mo-American Water	168.55	153.36	15.19	109.90 %
Total 16306.1 AD UTILITIES	13,351.41	13,140.00	211.41	101.61 %
16307.1 AD BENEFITS		832.88	-832.88	

City of Cool Valley

Budget vs. Actuals

October 2024 - May 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
16307.2 AD COLONIAL		193.36	-193.36	
16307.3 AD LAGERS	10,062.68	10,069.36	-6.68	99.93 %
16307.4 ANTHEM	8,164.00	5,765.20	2,398.80	141.61 %
Total 16307.1 AD BENEFITS	18,226.68	16,860.80	1,365.88	108.10 %
16308.1 AD MISCELLANEOUS	6,371.21	4,626.64	1,744.57	137.71 %
16310.1 AD POSTAGE	1,397.45	800.00	597.45	174.68 %
16311.1 AD OFFICE SUPPLIES	741.71	1,666.64	-924.93	44.50 %
16312.1 AD LEGAL SERVICE	32,011.95	32,000.00	11.95	100.04 %
16315.1 AD ASSOC & CONF FEES	1,904.42	2,666.64	-762.22	71.42 %
16317.1 AD CODIFICATION		666.64	-666.64	
16320.1 AD ELECTION EXPENSE	638.06	433.36	204.70	147.24 %
16325.1 AD FINANCIAL ADVISOR	30,868.86	30,000.00	868.86	102.90 %
16328.1 AD BANK CHARGES	3,291.29	666.64	2,624.65	493.71 %
16330.1 AD COPY MACHINE LEASE	2,356.56	3,333.36	-976.80	70.70 %
16360.1 AD GENERAL INSURANCE	18,031.20	10,666.64	7,364.56	169.04 %
16365.1 WORKERS COMP INS		3,000.00	-3,000.00	
16370.1 CV SPIRIT DAYS	185.98	333.36	-147.38	55.79 %
Total 16 ADM	178,698.19	177,825.76	872.43	100.49 %
26 MC				
26100.1 MC SALARIES	40,682.00	0.00	40,682.00	
26110.1 MC SICK LEAVE	624.00	41,680.00	-41,056.00	1.50 %
26120.1 MC VACATION & HOLIDAY	192.00		192.00	
Total 26100.1 MC SALARIES	41,498.00	41,680.00	-182.00	99.56 %
26301.1 MC FICA TAXES	3,232.06	3,193.36	38.70	101.21 %
26303.1 MC MAINT OFFICE EQUIP	150.00		150.00	
26307.1 MC BENEFITS	-364.44	1,333.36	-1,697.80	-27.33 %
26307.3 MC LAGERS		2,686.64	-2,686.64	
26307.4 MC ANTHEM	8,013.27	5,517.12	2,496.15	145.24 %
26307.5 MC DENTAL		184.24	-184.24	
26307.6 MC COLONIAL	7.72		7.72	
Total 26307.1 MC BENEFITS	7,656.55	9,721.36	-2,064.81	78.76 %
26308.1 MC MISCELLANEOUS		666.64	-666.64	
26310.1 MC POSTAGE	3,073.54	100.00	2,973.54	3,073.54 %
26311.1 MC OFFICE SUPPLIES	38.32	366.64	-328.32	10.45 %
26315.1 MC ASSOC & CONF FEES	588.00	733.36	-145.36	80.18 %
26316.1 MC PRINTING		333.36	-333.36	
26317.1 Charter Rejis	2,440.50	2,866.64	-426.14	85.13 %
Total 26 MC	58,676.97	59,661.36	-984.39	98.35 %
36 PD				
36314.1 PD CONTRACTS	254,724.35	264,000.00	-9,275.65	96.49 %
Total 36 PD	254,724.35	264,000.00	-9,275.65	96.49 %
46 PW				

City of Cool Valley

Budget vs. Actuals

October 2024 - May 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
46100.1 PW SALARIES	7,307.96	13,333.36	-6,025.40	54.81 %
46301.1 PW FICA TAXES	602.87	1,020.00	-417.13	59.10 %
46308.1 PW MISCELLANEOUS	285.10	666.64	-381.54	42.77 %
46310.1 PW GASOLINE	120.34	1,333.36	-1,213.02	9.03 %
46311.1 PW OFFICE SUPPLIES	336.49		336.49	
46314.1 PW CONTRACTS	1,200.00	14,666.64	-13,466.64	8.18 %
46331.1 PW VEHICLE MAINTENANCE	529.43	1,666.64	-1,137.21	31.77 %
46333.1 PW MAJOR STREET REPAIR	8,900.00		8,900.00	
46334.1 PW STREET LIGHTS	12,213.13	11,200.00	1,013.13	109.05 %
46335.1 PW WEED CONTROL		300.00	-300.00	
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	5,742.97	6,666.64	-923.67	86.14 %
46343.1 PW ENGINEERING COSTS	12,006.94	18,000.00	-5,993.06	66.71 %
46345.1 PW ROAD REPAIR - MINOR	634.00	3,333.36	-2,699.36	19.02 %
46349.1 PW UNIFORMS	63.92	333.36	-269.44	19.17 %
Total 46 PW	62,457.65	72,520.00	-10,062.35	86.12 %
56100.1 CODE ENFORCEMENT SALARY	8,198.88	16,640.00	-8,441.12	49.27 %
56301.1 CE FICA TAXES	676.43	1,300.00	-623.57	52.03 %
Total 56100.1 CODE ENFORCEMENT SALARY	8,875.31	17,940.00	-9,064.69	49.47 %
66000.4 SEWER LATERAL EXPENSES				
66001.4 SEWER LATERAL ADMIN FEE	22,864.64	1,600.00	21,264.64	1,429.04 %
66002.4 SEWER LATERAL REPAIR	5,260.00	24,000.00	-18,740.00	21.92 %
Total 66000.4 SEWER LATERAL EXPENSES	28,124.64	25,600.00	2,524.64	109.86 %
Total Expenses	\$593,507.57	\$619,001.28	\$ -25,493.71	95.88 %
NET OPERATING INCOME	\$ -1,089.59	\$259.92	\$ -1,349.51	-419.20 %
Other Income				
05884.2 INTEREST INCOME - CAP IMP	19,156.07		19,156.07	
90000.1 TRANSFER IN - GF	127,501.40	33,333.36	94,168.04	382.50 %
Total Other Income	\$146,657.47	\$33,333.36	\$113,324.11	439.97 %
Other Expenses				
90001.1 Transfer out - GF	65,000.00	33,333.36	31,666.64	195.00 %
Total Other Expenses	\$65,000.00	\$33,333.36	\$31,666.64	195.00 %
NET OTHER INCOME	\$81,657.47	\$0.00	\$81,657.47	0.00%
NET INCOME	\$80,567.88	\$259.92	\$80,307.96	30,997.18 %

Budget vs. Actuals (Oct 1, 2024 - May 31, 2025)

