



DELETRA HUDSON LLC

To: The City of Cool Valley Mayor and Board Members

From: Deletra Hudson, Financial Consultant

Date: October 17, 2025

RE: Proposed 2025-2026 Budget (FY 2026)

City of Cool Valley

Proposed Fiscal Year 2026 Budget Narrative

The City of Cool Valley's Proposed Fiscal Year (FY) 2026 Budget continues the City's efforts to maintain financial stability and efficient operations. The following analysis provides a year-over-year comparison of actual results from FY 2024 and FY 2025, as well as the proposed FY 2026 budget projections. This narrative highlights trends, changes, and fiscal strategies driving the City's financial position.

FY 2024 vs FY 2025 Comparison

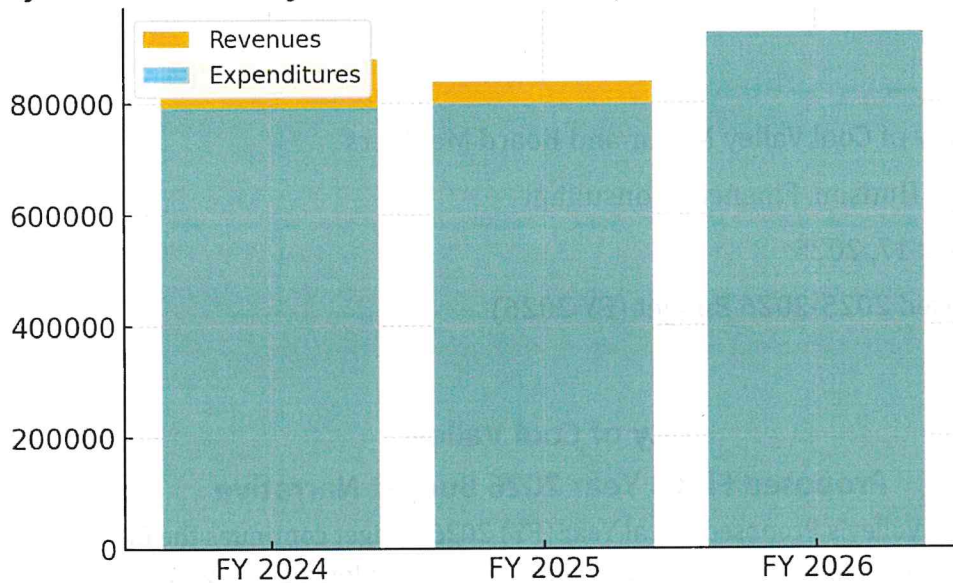
Category	FY 2024	FY 2025	Change (\$ / %)
Revenues	\$879,998.53	\$838,970.69	\$-(41,027.84) (-4.66%)
Expenditures	\$792,057.61	\$799,529.94	\$(74,72.33) (0.94%)
Surplus	\$87,940.92	\$39,440.75	\$-(48,500.17) (-55.15%)

FY 2025 vs FY 2026 Proposed Comparison

Category	FY 2025	FY 2026 Proposed	Change (\$ / %)
Revenues	\$838,970.69	\$925,380.00	\$86,409.31 (10.30%)
Expenditures	\$799,529.94	\$925,338.00	\$125,808.06 (15.74%)
Surplus	\$39,440.75	\$42.00	\$-(39,398.75) (-99.89%)

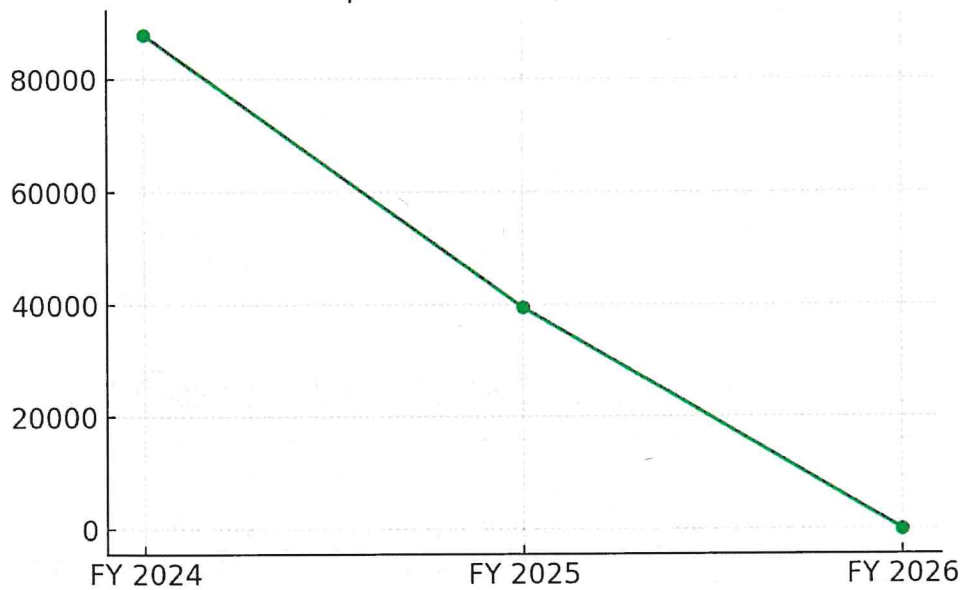
Revenue and Expenditure Trends

City of Cool Valley Revenues vs Expenditures (FY 2024)



Surplus Trend

Net Surplus Trend (FY 2024-2026)



Narrative Summary

Revenues decreased by approximately 4.7% from FY 2024 to FY 2025, primarily due to fluctuations in fines, fees, and license collections. However, with the implementation of improved collection structures and enforcement processes, FY 2026 revenues are projected to increase by approximately 10.3%.

Expenditures increased slightly (0.9%) between FY 2024 and FY 2025, reflecting moderate cost adjustments. For FY 2026, expenditures are projected to rise by 15.7%, mainly driven by operational investments including new public works equipment and essential street repairs.

While the FY 2026 budget anticipates a balanced financial position with only a marginal surplus, this alignment reflects disciplined financial planning and careful control of expenditures relative to expected revenues. The City's focus on managing personnel hours, improving efficiency, and strategically allocating funds will help sustain long-term fiscal health.

Narrative Analysis

The City's financial position continues to demonstrate progress toward sustainability. While revenues decreased slightly between FY 2024 and FY 2025, the City successfully maintained a positive surplus through prudent expenditure management. The FY 2026 proposed budget projects a modest increase in revenues, attributed to the implementation of stronger collection processes for fines, fees, and licenses. This improvement highlights the City's focus on enhancing revenue collection efficiency and compliance.

Expenditure control remains a top priority. The City has implemented strategic personnel management practices to ensure that staffing levels align with operational needs. By monitoring part-time employee hours and seasonal staffing adjustments, the City has effectively maintained expenditure levels without compromising service delivery.

Departmental Highlights

The FY 2026 proposed budget includes the following key allocations:

- Many of the line items remains at the levels of the 2025 budget with the exception of budgeting more accurately for revenues due the management of the implementation of the new fees/fines revenue structure
- Public Works Department – An allocation of approximately \$7,000 has been designated for the purchase of a new lawnmower/tractor to enhance maintenance operations.
- Street Repairs – Approximately \$14,000 has been budgeted for major street repairs across the City. A detailed list of planned repairs can be obtained from the City Clerk
- Some Personnel expenses will show a slight increase due to an increased rate for LAGERS, Workers Compensation Insurance, and employee life insurance coverages provided by the City.

Conclusion

The Proposed FY 2026 Budget positions the City of Cool Valley to continue operating with financial discipline while addressing critical needs within available resources. Through continued emphasis on effective revenue collection, expenditure management, and operational efficiency, the City remains committed to providing high-quality services and maintaining fiscal stability for its residents and stakeholders.

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
Income	
ARPA FUNDS	
POLICE GRANT	
SEWER LATERAL	\$ 45,600.00
REAL ESTATE TAX	\$ 53,225.00
PERSONAL PROPERTY TAX	\$ 6,000.00
R.R. UTILITY TAX	\$ 2,000.00
PERSONAL PROPERTY TAX - TIF	
MMERCHANTS & MANUFACTURERS	
GROSS RECEIPTS TAX	
ELECTRIC GROSS RECPT	\$ 70,000.00
GAS GROSS RECPTS	\$ 40,000.00
PHONE GROSS RECPTS	\$ 3,000.00
WATER GROSS RECPTS	\$ 23,000.00
LOCAL USE TAX	\$ 38,000.00
SALES TAX	\$ 135,000.00
MOTOR VEHICLE TAX	\$ 8,000.00
MOTOR VEHICLE SALES TAX	\$ 12,000.00
GASOLINE TAX	\$ 38,000.00
CIGARETTE TAX	\$ 1,500.00
TELECOM TAXES (CELLULAR)	\$ 8,000.00
CAPITAL IMPROVE SALES TAX	\$ 51,000.00
PUBLIC SAFETY - PROP P REVENUE	\$ 70,000.00
American Rescue Act	
CABLE FRANCHISE TAX	\$ 7,500.00
ECONOMIC DEVELOPMENT TAX	\$ 57,000.00
STORM WATER & PARKS TAX	\$ 57,000.00
STREAMING FRANCHISE FEE	
REAL ESTATE TAX - TIF	
MERCHANTS LICENSE	\$ 25,000.00
LIQUOR LICENSE	\$ 2,000.00
VENDING LICENSE	\$ 800.00
Gaming Machines Fees	\$ 5,000.00
Washing/Dryer Machines Fees	\$ 1,000.00
ROAD & BRIDGE	\$ 16,000.00
ELECTION REBATE	
AUTO STICKERS	
OCCUPANCY PERMITS	\$ 1,800.00
BUILDING PERMITS	\$ 19,000.00
Fines & Penalties - Bldg permit	\$ 5,000.00
SIGN PERMITS	

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
SIGN LEASE	\$ 13,000.00
CRIME VICTIM FUND	
JUDICIAL TRAINING FEE	
OCC/BUILD INSPECTIONS	\$ 9,000.00
RE-INSPECTION	\$ 650.00
COURT	\$ 13,000.00
POLICE TRIANING FEE	
POLICE TRAINING FEE(POLICE CKG)	
SALE OF EQUIPMENT	\$ 5,000.00
SALE OF PROPERTY	
INTEREST INCOME	\$ 500.00
REVOKED BONDS	
POLICE REPORTS	
MISCELLANEOUS	\$ 30,000.00
COMMUNITY GARDEN	
Donations for Holloween Harvest	
B & W Sensors	
COMMUNITY ASSISTANCE FUND	
05887.11 Bad Check	
05887.12 Copies	\$ 5.00
05887.13 Dog/Cat Tags	
05887.14 False Alarm	
05887.15 Soda Machine	\$ 25.00
05887.16 Donations for BBQ	
SIGN TAX	
S.W. BELL LEASE	
donations - dare	
Park Grant Income	
INSURANCE CLAIMS	
Grant income	
Sewer Lateral Interest Income	\$ 4,000.00
INTESTST INCOME - TIF	
OPERATING TRANSFERS OUT	
Traffic Payment.com	\$ 15,000.00
USE TAX/MCDONALDS REFUND	
MODOT GRANT	
RECYCLING GRANT	
CV SPIRIT DAYS	
Bond	
PARK GRANT	
DONATIONS FOR STREET REPAIRS	
Copies	

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
Cash Deposit	
CREDIT	
PUBLIC RECORDS REQUEST	
FRANCHISE FEES-LIC TAX	\$ 250.00
VACANT PROPERTY REG FEE	\$ 6,500.00
Administrative Citations	\$ 250.00
Animal license	
Billable Expense Income	
Commercial Building Permit	\$ 3,000.00
Commercial Inspections	\$ 15,000.00
Commercial Occupancy Fee	
Demolition Permit Fee	\$ 1,500.00
Dumpster Permit Fee	\$ 2,500.00
Election Filing Fees	
Excavation Permit Fee	\$ 2,500.00
Markup	
Other Primary Income	
Penalty Fee - Business License	\$ 1,000.00
Pet license	\$ 25.00
plan review	\$ 1,250.00
Sales of Product Income	
Services	
Uncategorized Income	
Total Income	\$ 925,380.00
Cost of Goods Sold	
Cost of Goods Sold	
Total Cost of Goods Sold	\$ -
Expense	
CITY TAX	
.city tax	
Payroll Expenses	\$ 3,000.00
FED	
FICA	
State Taxes	
Dental	
Medical	
Fed Unemployment	
Med Unemployment	
ADM	
AD SALARIES	\$ 53,040.00

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
AD SICK LEAVE	
AD VACATION & HOLIDAY	
FUNERAL LEAVE	
AD OVERTIME	
AD BOARD MEMBERS	\$ 12,100.00
AD FICA TAXES	\$ 4,058.00
AD FED UNEMPLOYMENT TAXES	
AD MAINT OFFICE EQUIP	\$ 2,500.00
AD EQUIPMENT PURCHASE	
AD UTILITIES	
16306.10 Ameren-Bldg Lights	\$ 3,600.00
16306.11 Office Phone Svc	\$ 13,500.00
16306.12 Laclede Gas	\$ 2,500.00
16306.13 MSD - City Hall	\$ 600.00
16306.14 MSD - 8417 Anita	
16306.15 Mo-American Water	\$ 250.00
16306.16 MSD - 110 Redwood	
AD BENEFITS	
AD COLONIAL	
AD LAGERS	\$ 15,000.00
ANTHEM	\$ 11,000.00
AD DENTAL	
AD MISCELLANEOUS	
AD COMMUNITY GARDEN EXPENSE	
AD POSTAGE	\$ 2,000.00
AD OFFICE SUPPLIES	\$ 1,000.00
AD LEGAL SERVICE	\$ 48,000.00
AD EMPLOYEE RELATIONS	
AD DUES & SUBSCRIPTIONS	\$ 7,000.00
AD ASSOC & CONF FEES	\$ 3,000.00
AD PRINTING	\$ 500.00
AD CODIFICATION	\$ 1,000.00
AD ELECTION EXPENSE	\$ 1,000.00
AD PUBLIC RELATIONS	
AD PAYROLL EXPENSE	
AD AUDITOR	
AD FINANCIAL ADVISOR	\$ 45,000.00
AD T.V. EXPENSE	
AD ADVERTISING	
AD BANK CHARGES	\$ 4,200.00
AD MOBILE PHONE	
AD COPY MACHINE LEASE	\$ 4,000.00

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
AD KIDS XMAS	
AD GENERAL INSURANCE	\$ 20,000.00
WORKERS COMP INS	\$ 4,500.00
CV SPIRIT DAYS	\$ 1,000.00
Master Plan	
MC	
MC SALARIES	\$ 62,520.00
MC SICK LEAVE	
MC VACATION & HOLIDAY	
FUNERAL LEAVE	
MC OVERTIME	
MC FICA TAXES	\$ 4,790.00
MC FED UNEMPLOYMENT TAXES	
MC MAINT OFFICE EQUIP	\$ 250.00
MC EQUIPMENT PURCHASE	
MC BENEFITS	
MC AFLAC	
MC LAGERS	
MC ANTHEM	\$ 11,000.00
MC DENTAL	
MC COLONIAL	
MC MISCELLANEOUS	
MC POSTAGE	\$ 3,200.00
MC OFFICE SUPPLIES	\$ 1,000.00
MC EMPLOYEE RELATIONS	
MC ASSOC & CONF FEES	\$ 1,100.00
MC PRINTING	
Charter Rejis	\$ 5,000.00
MC COMPUTER TRAINING	
PD	
Police service Charge	
PD SALARIES	
PD SICK LEAVE	
PD VACATION & HOLIDAY	
FUNERAL LEAVE	
PD OVERTIME	
PD FICA TAXES	
PD UNEMPLOYMENT TAXES	
PD EQUIPMENT PURCHASE	
PD LEASED VEHICLES	
PD LEASED VEHICLES	
PD LEASED VEHICLE -17302	

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
PD LEASED VEHICLE - 63254	
PD LEASED VEHICLE - 37074	
PD LEASED VEHICLE - 2008 DODGE	
PD BENEFITS	
POLICE DENTAL/MED	
POLICE COLONIAL	
POLICE AFLAC	
PD LAGERS	
PD ANTHEM	
PD DENTAL	
WORKMNS COMP/MED	
PD MISCELLANEOUS	
PD GASOLINE	
PD OFFICE SUPPLIES	
PD EMPLOYEE RELATIONS	
PD CONTRACTS	\$ 385,000.00
PD ASSOC & CONF FEES	
PD PRINTING	
PD PRISONER DETENTION	
PD PUBLIC RELATIONS	
PD POLICE SUPPLIES	
PD MAJOR CASE SQUAD	
PD TRAINING & EDUCATION	
PD POLICE TRAINING & EDUCATION	
PD REPAIRS (EQUIP)	
PD VEHICLE MAINT	
PD MOBILE PHONE	
PD GENERAL INSURANCE	
PD RESERVES	
Police Expenses	
PD Leased Computer Equipment	
PW	
PW SALARIES	\$ 15,000.00
PW SICK LEAVE	
PW VACATION & HOLIDAY	
FUNERAL LEAVE	
PW OVERTIME	
PW FICA TAXES	\$ 1,200.00
PW UNEMPLOYMENT TAXES-W/C	
PW OFFICE EQUIPMENT	
PW EQUIPMENT PURCHASE	\$ 8,500.00
PW LEASED VEHICLES	

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
PW BENEFITS	
PW COLONIAL	
PW LAGERS	
ANTHEM	
PW DENTAL	
PW MISCELLANEOUS	
PW GASOLINE	\$ 1,000.00
PW OFFICE SUPPLIES	\$ 300.00
PW CONTRACTS	\$ 2,500.00
PW ASSOC & CONF FEES	
PW PRINTING	
PW ADVERTISING	
PW TRAINING & EDUCATION	
PW REPAIRS (EQUIP)	\$ 1,500.00
PW VEHICLE MAINTENANCE	\$ 5,000.00
PW MAJOR STREET REPAIR	\$ 15,000.00
PW STREET LIGHTS	\$ 20,000.00
PW WEED CONTROL	\$ 1,000.00
PW INSECT CONTROL	\$ 250.00
PW SNOW & ICE REMOVAL	\$ 15,000.00
PW TREE TRIM REMOVAL	\$ 2,000.00
PW SIGN & MAINTENANCE	
PW BUILDING SUPPLY & MAINT	\$ 7,500.00
PW CLEANING SUPPLIES	
PW ENGINEERING COSTS	\$ 20,000.00
EVANS/EMERLING IMPROVEMENTS	
BALL CREEK PARK PROJECT	
TIFF DEVELOPMENT- S.FLORISSANT	
PW ROAD REPAIR - MINOR	\$ 5,000.00
PW GROUNDS UPKEEP	
PW UNIFORMS	\$ 250.00
PW MOBILE PHONE	
Park Expense	
PW GENERAL INSURANCE	
CODE ENFORCEMENT SALARY	\$ 20,000.00
CE SICK	
CE VACATION & HOLIDAY	
CE FUNERAL	
CE FICA TAXES	\$ 1,530.00
CE FED UNEMPLOYMENT TAXES	
CODE ENFORCEMENT BENEFITS	
CD MED	

City of Cool Valley
2025-2026 Proposed Budget

Accounts	Budget totals
CD LAGERS	
CD DENTAL	
SEWER LATERAL EXPENSES	
SEWER LATERAL ADMIN FEE	\$ 3,000.00
SEWER LATERAL REPAIR	\$ 42,600.00
Uncategorized Expenses	
Purchases	
Unapplied Cash Bill Payment Expense	
Uncategorized Expense	
Total Expense	\$ 925,338.00
Other Income	
INTEREST INCOME - CAP IMP	
Proceeds from Capital Lease	
TRANSFER IN - GF	
TRANSFER OUT - CAP	
Total Other Income	\$ -
Other Expense	
DEBT SERVICE - TIF	
INTEREST EXPENSE - TIF	
FISCAL CHARGES - TIF	
PRINCIPAL PAYMENT TIF	
Transfer out - GF	
Reconciliation Discrepancies	
Total Other Expense	\$ -
Total Net Income	\$ 42.00

City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - September 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
Income			
05409.4 SEWER LATERAL	21,139.50	25,600.00	-4,460.50
05410.1 REAL ESTATE TAX	54,257.41	53,225.00	1,032.41
05411.1 PERSONAL PROPERTY TAX	4,602.58	5,000.00	-397.42
05412.1 R.R. UTILITY TAX	1,545.61	2,250.00	-704.39
05430.1 GROSS RECEIPTS TAX		21,000.00	-21,000.00
05431.1 ELECTRIC GROSS RECPT	64,613.25	69,520.00	-4,906.75
05432.1 GAS GROSS RECPTS	38,709.03	47,653.00	-8,943.97
05433.1 PHONE GROSS RECPTS	2,159.61	5,000.00	-2,840.39
05434.1 WATER GROSS RECPTS	21,619.99	21,000.00	619.99
05440.1 LOCAL USE TAX	32,066.17	38,000.00	-5,933.83
05441.1 SALES TAX	126,739.09	135,000.00	-8,260.91
05442.1 MOTOR VEHICLE TAX	7,823.27	12,360.00	-4,536.73
05442.2 MOTOR VEHICLE SALES TAX	10,509.88		10,509.88
05443.1 GASOLINE TAX	35,420.54	35,000.00	420.54
05444.1 CIGARETTE TAX	1,294.92	1,700.00	-405.08
05445.1 TELECOM TAXES (CELLULAR)	6,584.05	8,800.00	-2,215.95
05446.3 CAPITAL IMPROVE SALES TAX	45,192.80	51,000.00	-5,807.20
05447.1 PUBLIC SAFETY - PROP P REVENUE	62,386.72	71,500.00	-9,113.28
5447.01 American Rescue Act		0.00	0.00
Total 05447.1 PUBLIC SAFETY - PROP P REVENUE	62,386.72	71,500.00	-9,113.28
05448.1 CABLE FRANCHISE TAX	5,095.01	7,500.00	-2,404.99
05449.1 ECONOMIC DEVELOPMENT TAX	53,165.33	57,000.00	-3,834.67
05450.1 STORM WATER & PARKS TAX	53,165.36	57,000.00	-3,834.64
05454.1 STREAMING FRANCHISE FEE	0.00	202.00	-202.00
05551.1 MERCHANTS LICENSE	20,392.03	23,045.00	-2,652.97
05552.1 LIQUOR LICENSE	1,650.00	2,000.00	-350.00
05554.1 VENDING LICENSE	640.00	650.00	-10.00
05554.2 Gaming Machines Fees	3,780.00		3,780.00
05554.3 Washing/Dryer Machines Fees	750.00		750.00
05660.1 ROAD & BRIDGE	15,895.65	15,000.00	895.65
05771.1 OCCUPANCY PERMITS	1,331.50	1,800.00	-468.50
05772.1 BUILDING PERMITS	5,208.33	18,550.00	-13,341.67
05772.2 Fines & Penalties - Bldg permit	4,055.00	3,000.00	1,055.00
05773.1 SIGN PERMITS		1,900.00	-1,900.00
05774.1 SIGN LEASE	13,000.00		13,000.00
05880.1 OCC/BUILD INSPECTIONS	8,857.43	8,500.00	357.43
05880.2 RE-INSPECTION	115.00	650.00	-535.00
05881.1 COURT	12,711.43	19,000.00	-6,288.57
05883.1 SALE OF EQUIPMENT	6,300.00		6,300.00
05884.1 INTEREST INCOME	554.30	670.00	-115.70
05886.1 POLICE REPORTS	15.00	30.00	-15.00
05887.1 MISCELLANEOUS	22,972.20	30,850.00	-7,877.80

City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - September 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
Income			
05409.4 SEWER LATERAL	21,139.50	25,600.00	-4,460.50
05410.1 REAL ESTATE TAX	54,257.41	53,225.00	1,032.41
05411.1 PERSONAL PROPERTY TAX	4,602.58	5,000.00	-397.42
05412.1 R.R. UTILITY TAX	1,545.61	2,250.00	-704.39
05430.1 GROSS RECEIPTS TAX		21,000.00	-21,000.00
05431.1 ELECTRIC GROSS RECPT	64,613.25	69,520.00	-4,906.75
05432.1 GAS GROSS RECPTS	38,709.03	47,653.00	-8,943.97
05433.1 PHONE GROSS RECPTS	2,159.61	5,000.00	-2,840.39
05434.1 WATER GROSS RECPTS	21,619.99	21,000.00	619.99
05440.1 LOCAL USE TAX	32,066.17	38,000.00	-5,933.83
05441.1 SALES TAX	126,739.09	135,000.00	-8,260.91
05442.1 MOTOR VEHICLE TAX	7,823.27	12,360.00	-4,536.73
05442.2 MOTOR VEHICLE SALES TAX	10,509.88		10,509.88
05443.1 GASOLINE TAX	35,420.54	35,000.00	420.54
05444.1 CIGARETTE TAX	1,294.92	1,700.00	-405.08
05445.1 TELECOM TAXES (CELLULAR)	6,584.05	8,800.00	-2,215.95
05446.3 CAPITAL IMPROVE SALES TAX	45,192.80	51,000.00	-5,807.20
05447.1 PUBLIC SAFETY - PROP P REVENUE	62,386.72	71,500.00	-9,113.28
5447.01 American Rescue Act		0.00	0.00
Total 05447.1 PUBLIC SAFETY - PROP P REVENUE	62,386.72	71,500.00	-9,113.28
05448.1 CABLE FRANCHISE TAX	5,095.01	7,500.00	-2,404.99
05449.1 ECONOMIC DEVELOPMENT TAX	53,165.33	57,000.00	-3,834.67
05450.1 STORM WATER & PARKS TAX	53,165.36	57,000.00	-3,834.64
05454.1 STREAMING FRANCHISE FEE	0.00	202.00	-202.00
05551.1 MERCHANTS LICENSE	20,392.03	23,045.00	-2,652.97
05552.1 LIQUOR LICENSE	1,650.00	2,000.00	-350.00
05554.1 VENDING LICENSE	640.00	650.00	-10.00
05554.2 Gaming Machines Fees	3,780.00		3,780.00
05554.3 Washing/Dryer Machines Fees	750.00		750.00
05660.1 ROAD & BRIDGE	15,895.65	15,000.00	895.65
05771.1 OCCUPANCY PERMITS	1,331.50	1,800.00	-468.50
05772.1 BUILDING PERMITS	5,208.33	18,550.00	-13,341.67
05772.2 Fines & Penalties - Bldg permit	4,055.00	3,000.00	1,055.00
05773.1 SIGN PERMITS		1,900.00	-1,900.00
05774.1 SIGN LEASE	13,000.00		13,000.00
05880.1 OCC/BUILD INSPECTIONS	8,857.43	8,500.00	357.43
05880.2 RE-INSPECTION	115.00	650.00	-535.00
05881.1 COURT	12,711.43	19,000.00	-6,288.57
05883.1 SALE OF EQUIPMENT	6,300.00		6,300.00
05884.1 INTEREST INCOME	554.30	670.00	-115.70
05886.1 POLICE REPORTS	15.00	30.00	-15.00
05887.1 MISCELLANEOUS	22,972.20	30,850.00	-7,877.80

City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - September 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
05887.12 Copies	1.00		1.00
05887.15 Soda Machine	25.01	100.00	-74.99
Total 05887.1 MISCELLANEOUS	22,998.21	30,950.00	-7,951.79
05898.4 Sewer Lateral Interest Income	24,330.73	3,870.00	20,460.73
05901.1 OPERATING TRANSFERS OUT		33,600.00	-33,600.00
05905.1 Traffic Payment.com	14,343.50	23,930.00	-9,586.50
05910.1 USE TAX/MCDONALDS REFUND		1,840.00	-1,840.00
05981.1 Copies	2.00	25.00	-23.00
07282.0 FRANCHISE FEES-LIC TAX	210.30	3,580.00	-3,369.70
07282.2 VACANT PROPERTY REG FEE	6,250.00	2,000.00	4,250.00
Administrative Citations	150.00		150.00
Commercial Building Permit	3,097.35		3,097.35
Commercial Inspections	15,062.06	1,000.00	14,062.06
Commercial Occupancy Fee		300.00	-300.00
Demolition Permit Fee	1,452.50	1,015.00	437.50
Dumpster Permit Fee	2,600.00	500.00	2,100.00
Election Filing Fees	75.00		75.00
Excavation Permit Fee	2,800.00	1,550.00	1,250.00
Penalty Fee - Business License	856.25	1,600.00	-743.75
Pet license	9.00	27.00	-18.00
plan review	1,235.00	3,000.00	-1,765.00
Sales of Product Income	0.00		0.00
Services	153.00		153.00
Total Income	\$838,970.69	\$928,892.00	\$ -89,921.31
GROSS PROFIT	\$838,970.69	\$928,892.00	\$ -89,921.31
Expenses			
02156 CITY TAX	0.00		0.00
06 Payroll Expenses	2,825.49	2,181.23	644.26
06160.6 Fed Unemployment	31.02		31.02
Total 06 Payroll Expenses	2,856.51	2,181.23	675.28
16 ADM			
16100.1 AD SALARIES	48,842.12	53,040.00	-4,197.88
16110.1 AD SICK LEAVE	568.88		568.88
16120.1 AD VACATION & HOLIDAY	8.00		8.00
Total 16100.1 AD SALARIES	49,419.00	53,040.00	-3,621.00
16200.1 AD BOARD MEMBERS	12,100.00	13,200.00	-1,100.00
16301.1 AD FICA TAXES	4,763.86	17,257.56	-12,493.70
16303.1 AD MAINT OFFICE EQUIP	1,954.08	1,950.00	4.08
16306.1 AD UTILITIES		2,900.00	-2,900.00
16306.10 Ameren-Bldg Lights	3,561.57	3,640.00	-78.43
16306.11 Office Phone Svc	13,072.85	10,000.00	3,072.85
16306.12 Laclede Gas	2,298.47	2,410.00	-111.53

City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - September 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
16306.13 MSD - City Hall	571.94	530.00	41.94
16306.15 Mo-American Water	243.82	230.00	13.82
Total 16306.1 AD UTILITIES	19,748.65	19,710.00	38.65
16307.1 AD BENEFITS		1,249.37	-1,249.37
16307.2 AD COLONIAL		290.00	-290.00
16307.3 AD LAGERS	13,386.22	15,104.00	-1,717.78
16307.4 ANTHEM	10,530.77	8,647.78	1,882.99
Total 16307.1 AD BENEFITS	23,916.99	25,291.15	-1,374.16
16308.1 AD MISCELLANEOUS	6,371.21	6,939.98	-568.77
16310.1 AD POSTAGE	1,632.30	1,200.00	432.30
16311.1 AD OFFICE SUPPLIES	974.57	2,500.00	-1,525.43
16312.1 AD LEGAL SERVICE	48,011.95	48,000.00	11.95
16315.1 AD ASSOC & CONF FEES	2,615.42	4,000.00	-1,384.58
16317.1 AD CODIFICATION	995.00	1,000.00	-5.00
16320.1 AD ELECTION EXPENSE	638.06	650.00	-11.94
16325.1 AD FINANCIAL ADVISOR	45,047.86	45,000.00	47.86
16328.1 AD BANK CHARGES	4,118.58	1,000.00	3,118.58
16330.1 AD COPY MACHINE LEASE	3,749.55	5,000.00	-1,250.45
16360.1 AD GENERAL INSURANCE	18,635.95	16,000.00	2,635.95
16365.1 WORKERS COMP INS		4,500.00	-4,500.00
16370.1 CV SPIRIT DAYS	185.98	500.00	-314.02
Total 16 ADM	244,879.01	266,738.69	-21,859.68
26 MC			
26100.1 MC SALARIES	57,272.00	0.00	57,272.00
26110.1 MC SICK LEAVE	624.00	62,520.00	-61,896.00
26120.1 MC VACATION & HOLIDAY	192.00		192.00
Total 26100.1 MC SALARIES	58,088.00	62,520.00	-4,432.00
26301.1 MC FICA TAXES	4,491.27	4,790.00	-298.73
26303.1 MC MAINT OFFICE EQUIP	150.00		150.00
26307.1 MC BENEFITS	-658.86	2,000.00	-2,658.86
26307.3 MC LAGERS		4,030.00	-4,030.00
26307.4 MC ANTHEM	10,565.46	8,275.70	2,289.76
26307.5 MC DENTAL		276.34	-276.34
26307.6 MC COLONIAL	51.84		51.84
Total 26307.1 MC BENEFITS	9,958.44	14,582.04	-4,623.60
26308.1 MC MISCELLANEOUS	1,100.00	1,000.00	100.00
26310.1 MC POSTAGE	3,081.82	150.00	2,931.82
26311.1 MC OFFICE SUPPLIES	805.20	550.00	255.20
26315.1 MC ASSOC & CONF FEES	1,063.56	1,100.00	-36.44
26316.1 MC PRINTING		500.00	-500.00
26317.1 Charter Rejis	4,636.00	4,300.00	336.00
Total 26 MC	83,374.29	89,492.04	-6,117.75

City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - September 2025

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
36 PD			
36314.1 PD CONTRACTS	385,279.71	396,000.00	-10,720.29
36322.1 PD POLICE SUPPLIES	413.60		413.60
Total 36 PD	385,693.31	396,000.00	-10,306.69
46 PW			
46100.1 PW SALARIES	11,735.46	20,000.00	-8,264.54
46301.1 PW FICA TAXES	1,088.96	1,530.00	-441.04
46304.1 PW EQUIPMENT PURCHASE	1,990.00		1,990.00
46308.1 PW MISCELLANEOUS	295.90	1,000.00	-704.10
46310.1 PW GASOLINE	525.50	2,000.00	-1,474.50
46311.1 PW OFFICE SUPPLIES	336.49		336.49
46314.1 PW CONTRACTS	1,200.00	22,000.00	-20,800.00
46330.1 PW REPAIRS (EQUIP)	988.68		988.68
46331.1 PW VEHICLE MAINTENANCE	886.75	2,500.00	-1,613.25
46333.1 PW MAJOR STREET REPAIR	8,900.00		8,900.00
46334.1 PW STREET LIGHTS	18,016.18	16,800.00	1,216.18
46335.1 PW WEED CONTROL	645.00	450.00	195.00
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	6,956.26	10,000.00	-3,043.74
46343.1 PW ENGINEERING COSTS	16,679.84	27,000.00	-10,320.16
46345.1 PW ROAD REPAIR - MINOR	1,441.21	5,000.00	-3,558.79
46349.1 PW UNIFORMS	417.92	500.00	-82.08
Total 46 PW	84,618.65	108,780.00	-24,161.35
56100.1 CODE ENFORCEMENT SALARY	13,954.08	24,960.00	-11,005.92
56301.1 CE FICA TAXES	1,126.10	1,950.00	-823.90
Total 56100.1 CODE ENFORCEMENT SALARY	15,080.18	26,910.00	-11,829.82
66000.4 SEWER LATERAL EXPENSES			
66001.4 SEWER LATERAL ADMIN FEE	23,027.99	2,400.00	20,627.99
66002.4 SEWER LATERAL REPAIR	10,000.00	36,000.00	-26,000.00
Total 66000.4 SEWER LATERAL EXPENSES	33,027.99	38,400.00	-5,372.01
Total Expenses	\$849,529.94	\$928,501.96	\$ -78,972.02
NET OPERATING INCOME	\$ -10,559.25	\$390.04	\$ -10,949.29
Other Income			
05884.2 INTEREST INCOME - CAP IMP	0.00		0.00
90000.1 TRANSFER IN - GF	227,501.40	50,000.00	177,501.40
Total Other Income	\$227,501.40	\$50,000.00	\$177,501.40
Other Expenses			
90001.1 Transfer out - GF	177,501.40	50,000.00	127,501.40
Total Other Expenses	\$177,501.40	\$50,000.00	\$127,501.40
NET OTHER INCOME	\$50,000.00	\$0.00	\$50,000.00

City of Cool Valley

Budget vs. Actuals: FY25 P&L

October 2024 - September 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
NET INCOME	\$39,440.75	\$390.04	\$39,050.71

City of Cool Valley

Budget vs. Actuals: FY24 P&L

October 2023 - September 2024

		TOTAL	
	ACTUAL	BUDGET	OVER BUDGET
Income			
05409.4 SEWER LATERAL	22,618.23	33,683.00	-11,064.77
05410.1 REAL ESTATE TAX	49,874.68	76,097.00	-26,222.32
05411.1 PERSONAL PROPERTY TAX	3,664.70	5,093.00	-1,428.30
05412.1 R.R. UTILITY TAX	2,053.22	3,520.00	-1,466.78
05430.1 GROSS RECEIPTS TAX	16,347.82		16,347.82
05431.1 ELECTRIC GROSS RECPT	73,209.90	70,000.00	3,209.90
05432.1 GAS GROSS RECPTS	45,380.68	50,000.00	-4,619.32
05433.1 PHONE GROSS RECPTS	4,115.46		4,115.46
05434.1 WATER GROSS RECPTS	19,229.34	20,000.00	-770.66
05440.1 LOCAL USE TAX	35,080.48	40,000.00	-4,919.52
05441.1 SALES TAX	133,200.03	135,000.00	-1,799.97
05442.1 MOTOR VEHICLE TAX	11,722.77	17,000.00	-5,277.23
05443.1 GASOLINE TAX	34,039.25	40,000.00	-5,960.75
05444.1 CIGARETTE TAX	1,631.13	2,000.00	-368.87
05445.1 TELECOM TAXES (CELLULAR)	8,746.13	12,000.00	-3,253.87
05446.3 CAPITAL IMPROVE SALES TAX	48,383.23	54,000.00	-5,616.77
05447.1 PUBLIC SAFETY - PROP P REVENUE	68,195.24	76,000.00	-7,804.76
05448.1 CABLE FRANCHISE TAX	5,264.49	12,000.00	-6,735.51
05449.1 ECONOMIC DEVELOPMENT TAX	56,920.99	60,000.00	-3,079.01
05450.1 STORM WATER & PARKS TAX	56,920.97	60,000.00	-3,079.03
05454.1 STREAMING FRANCHISE FEE	185.02		185.02
05551.1 MERCHANTS LICENSE	21,074.14	10,000.00	11,074.14
05552.1 LIQUOR LICENSE	1,800.00	1,500.00	300.00
05554.1 VENDING LICENSE	540.00		540.00
05660.1 ROAD & BRIDGE	13,881.77	14,000.00	-118.23
05663.1 ELECTION REBATE		100.00	-100.00
05770.1 AUTO STICKERS		100.00	-100.00
05771.1 OCCUPANCY PERMITS	1,720.50	500.00	1,220.50
05772.1 BUILDING PERMITS	17,216.37	5,000.00	12,216.37
05772.2 Fines & Penalties - Bldg permit	3,124.31	500.00	2,624.31
05773.1 SIGN PERMITS	1,734.58		1,734.58
05774.1 SIGN LEASE		13,000.00	-13,000.00
05880.1 OCC/BUILD INSPECTIONS	7,281.00	5,000.00	2,281.00
05880.2 RE-INSPECTION	490.00	1,000.00	-510.00
05881.1 COURT	11,468.03	12,000.00	-531.97
05884.1 INTEREST INCOME	724.64	700.00	24.64
05886.1 POLICE REPORTS	115.00	300.00	-185.00
05887.1 MISCELLANEOUS	28,319.78	45,175.00	-16,855.22
05887.12 Copies		5.00	-5.00
05887.13 Dog/Cat Tags		20.00	-20.00
05887.15 Soda Machine	60.12		60.12
Total 05887.1 MISCELLANEOUS	28,379.90	45,200.00	-16,820.10

City of Cool Valley

Budget vs. Actuals: FY24 P&L

October 2023 - September 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
05893.1 Grant income		20,000.00	-20,000.00
05898.4 Sewer Lateral Interest Income	4,181.97	1,500.00	2,681.97
05901.1 OPERATING TRANSFERS OUT	30,800.00		30,800.00
05905.1 Traffic Payment.com	23,001.00	20,000.00	3,001.00
05910.1 USE TAX/MCDONALDS REFUND	1,683.86		1,683.86
05913.1 CV SPIRIT DAYS		1,000.00	-1,000.00
05981.1 Copies	33.00	50.00	-17.00
07282.0 FRANCHISE FEES-LIC TAX	3,459.61		3,459.61
07282.2 VACANT PROPERTY REG FEE	1,600.00	3,000.00	-1,400.00
Commercial Inspections	900.00		900.00
Commercial Occupancy Fee	200.00		200.00
Demolition Permit Fee	1,330.00		1,330.00
Dumpster Permit Fee	650.00		650.00
Excavation Permit Fee	1,200.00		1,200.00
Penalty Fee - Business License	1,561.09		1,561.09
Pet license	9.00		9.00
plan review	3,055.00	1,000.00	2,055.00
Total Income	\$879,998.53	\$921,843.00	\$ -41,844.47
GROSS PROFIT	\$879,998.53	\$921,843.00	\$ -41,844.47
Expenses			
02156 CITY TAX	0.00	500.00	-500.00
06 Payroll Expenses	2,181.23	2,000.00	181.23
06160.6 Fed Unemployment		1,500.00	-1,500.00
Total 06 Payroll Expenses	2,181.23	3,500.00	-1,318.77
16 ADM			
16100.1 AD SALARIES	41,976.00	51,360.00	-9,384.00
16110.1 AD SICK LEAVE	5,928.00		5,928.00
16120.1 AD VACATION & HOLIDAY	2,496.00		2,496.00
Total 16100.1 AD SALARIES	50,400.00	51,360.00	-960.00
16200.1 AD BOARD MEMBERS	13,200.00	13,200.00	0.00
16301.1 AD FICA TAXES	4,980.67	4,939.00	41.67
16303.1 AD MAINT OFFICE EQUIP	1,784.10	2,500.00	-715.90
16306.1 AD UTILITIES	2,403.21		2,403.21
16306.10 Ameren-Bldg Lights	3,031.71	2,500.00	531.71
16306.11 Office Phone Svc	4,966.00	2,500.00	2,466.00
16306.12 Laclede Gas	2,009.08	2,000.00	9.08
16306.13 MSD - City Hall	442.04	1,000.00	-557.96
16306.15 Mo-American Water	207.77	250.00	-42.23
Total 16306.1 AD UTILITIES	13,059.81	8,250.00	4,809.81
16307.1 AD BENEFITS	1,249.37	9,978.00	-8,728.63
16307.2 AD COLONIAL	290.00		290.00
16307.3 AD LAGERS	11,714.68	6,000.00	5,714.68

City of Cool Valley

Budget vs. Actuals: FY24 P&L

October 2023 - September 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
16307.4 ANTHEM	8,495.36		8,495.36
Total 16307.1 AD BENEFITS	21,749.41	15,978.00	5,771.41
16308.1 AD MISCELLANEOUS	6,939.98	4,166.00	2,773.98
16310.1 AD POSTAGE	1,176.46	650.00	526.46
16311.1 AD OFFICE SUPPLIES	2,952.06	2,000.00	952.06
16312.1 AD LEGAL SERVICE	49,060.00	48,000.00	1,060.00
16313.1 AD EMPLOYEE RELATIONS		1,000.00	-1,000.00
16315.1 AD ASSOC & CONF FEES	4,402.62	10,000.00	-5,597.38
16316.1 AD PRINTING		500.00	-500.00
16317.1 AD CODIFICATION	995.00	26,000.00	-25,005.00
16320.1 AD ELECTION EXPENSE	651.71	1,000.00	-348.29
16323.1 AD PAYROLL EXPENSE		1,500.00	-1,500.00
16325.1 AD FINANCIAL ADVISOR	53,442.00	46,000.00	7,442.00
16327.1 AD ADVERTISING		2,500.00	-2,500.00
16328.1 AD BANK CHARGES	3,385.38	3,000.00	385.38
16330.1 AD COPY MACHINE LEASE	4,477.98	5,000.00	-522.02
16360.1 AD GENERAL INSURANCE	20,600.50	19,000.00	1,600.50
16365.1 WORKERS COMP INS	91.91		91.91
16370.1 CV SPIRIT DAYS		1,000.00	-1,000.00
Total 16 ADM	253,349.59	267,543.00	-14,193.41
26 MC			
26100.1 MC SALARIES	50,774.00	62,600.00	-11,826.00
26110.1 MC SICK LEAVE	4,740.00		4,740.00
26120.1 MC VACATION & HOLIDAY	6,456.00		6,456.00
Total 26100.1 MC SALARIES	61,970.00	62,600.00	-630.00
26301.1 MC FICA TAXES	4,848.36	4,789.00	59.36
26303.1 MC MAINT OFFICE EQUIP		1,100.00	-1,100.00
26307.1 MC BENEFITS	1,840.72	9,991.00	-8,150.28
26307.3 MC LAGERS	2,845.44	6,000.00	-3,154.56
26307.4 MC ANTHEM	8,275.70		8,275.70
26307.5 MC DENTAL	276.34		276.34
26307.6 MC COLONIAL	-354.16	702.00	-1,056.16
Total 26307.1 MC BENEFITS	12,884.04	16,693.00	-3,808.96
26308.1 MC MISCELLANEOUS	1,000.00		1,000.00
26310.1 MC POSTAGE	82.53	150.00	-67.47
26311.1 MC OFFICE SUPPLIES	593.62	700.00	-106.38
26315.1 MC ASSOC & CONF FEES	1,006.24	5,000.00	-3,993.76
26316.1 MC PRINTING	523.50	750.00	-226.50
26317.1 Charter Rejis	3,308.69	6,000.00	-2,691.31
Total 26 MC	86,216.98	97,782.00	-11,565.02
36 PD			
16308.5 Police service Charge	2,120.50		2,120.50

City of Cool Valley
Budget vs. Actuals: FY24 P&L
October 2023 - September 2024

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
36314.1 PD CONTRACTS	374,240.20	369,600.00	4,640.20
36351.1 PD MOBILE PHONE	132.17		132.17
Total 36 PD	376,492.87	369,600.00	6,892.87
46 PW			
46100.1 PW SALARIES	506.60	8,542.00	-8,035.40
46301.1 PW FICA TAXES	41.80	654.00	-612.20
46308.1 PW MISCELLANEOUS	1,435.14	1,500.00	-64.86
46310.1 PW GASOLINE	630.08	500.00	130.08
46314.1 PW CONTRACTS	8,543.15	20,000.00	-11,456.85
46330.1 PW REPAIRS (EQUIP)		4,000.00	-4,000.00
46331.1 PW VEHICLE MAINTENANCE	2,534.75	12,000.00	-9,465.25
46333.1 PW MAJOR STREET REPAIR		30,000.00	-30,000.00
46334.1 PW STREET LIGHTS	15,390.16	20,000.00	-4,609.84
46335.1 PW WEED CONTROL	299.99		299.99
46336.1 PW INSECT CONTROL		200.00	-200.00
46341.1 PW BUILDING SUPPLY & MAINT	9,055.18	10,000.00	-944.82
46342.1 PW CLEANING SUPPLIES		200.00	-200.00
46343.1 PW ENGINEERING COSTS	26,494.90	13,000.00	13,494.90
46345.1 PW ROAD REPAIR - MINOR	-112.81	7,500.00	-7,612.81
46351.1 PW MOBILE PHONE	132.17		132.17
46352.1 Park Expense		5,000.00	-5,000.00
Total 46 PW	64,951.11	133,096.00	-68,144.89
56100.1 CODE ENFORCEMENT SALARY	2,158.08	8,542.00	-6,383.92
56301.1 CE FICA TAXES	178.03	654.00	-475.97
Total 56100.1 CODE ENFORCEMENT SALARY	2,336.11	9,196.00	-6,859.89
66000.4 SEWER LATERAL EXPENSES		25,000.00	-25,000.00
66001.4 SEWER LATERAL ADMIN FEE	3,905.51		3,905.51
66002.4 SEWER LATERAL REPAIR	2,624.21	4,950.00	-2,325.79
Total 66000.4 SEWER LATERAL EXPENSES	6,529.72	29,950.00	-23,420.28
Total Expenses	\$792,057.61	\$911,167.00	\$ -119,109.39
NET OPERATING INCOME	\$87,940.92	\$10,676.00	\$77,264.92
Other Income			
90000.1 TRANSFER IN - GF	50,000.00		50,000.00
Total Other Income	\$50,000.00	\$0.00	\$50,000.00
Other Expenses			
90001.1 Transfer out - GF	50,000.00		50,000.00
Total Other Expenses	\$50,000.00	\$0.00	\$50,000.00
NET OTHER INCOME	\$0.00	\$0.00	\$0.00
NET INCOME	\$87,940.92	\$10,676.00	\$77,264.92