



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

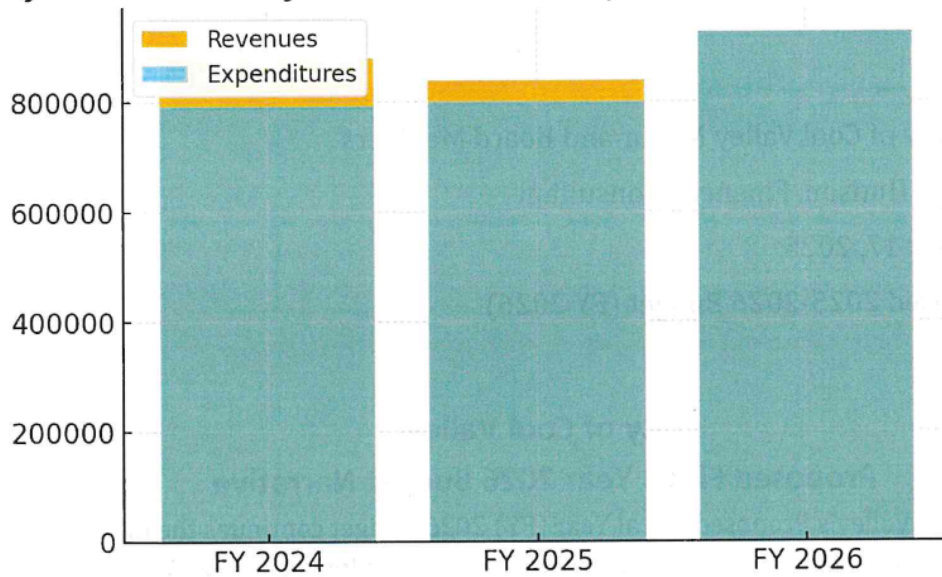
| Category     | FY 2024      | FY 2025      | Change (\$ / %)          |
|--------------|--------------|--------------|--------------------------|
|              |              |              |                          |
|              |              |              |                          |
|              |              |              |                          |
| 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%) |

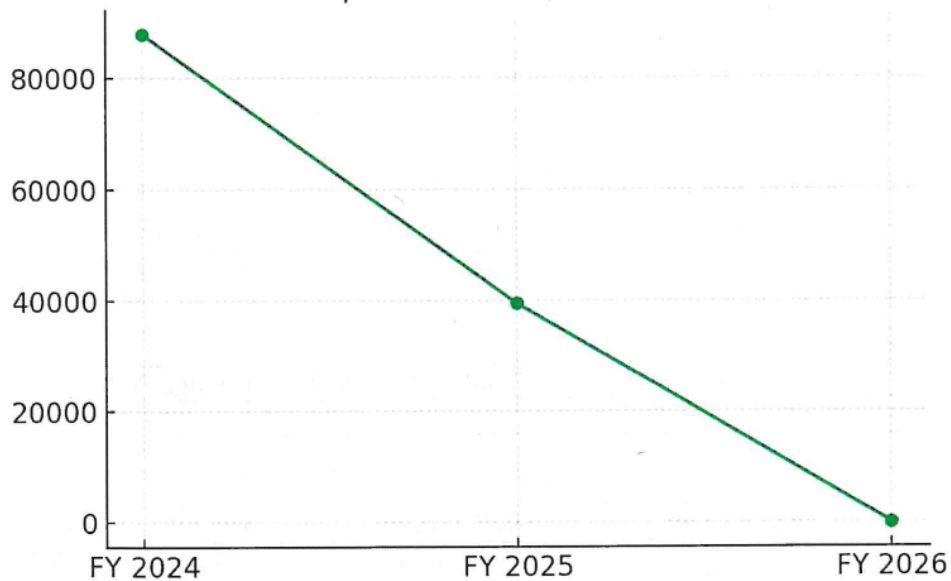
## Revenue and Expenditure Trends

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**

| <b>Accounts</b>                 | <b>Budget totals</b> |
|---------------------------------|----------------------|
| <b>Income</b>                   |                      |
| 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**

| <b>Accounts</b>                 | <b>Budget totals</b> |
|---------------------------------|----------------------|
| 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**

| <b>Accounts</b>                | <b>Budget totals</b> |
|--------------------------------|----------------------|
| 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           |                      |
| <b>Total Income</b>            | <b>\$ 925,380.00</b> |
|                                |                      |
| Cost of Goods Sold             |                      |
| Cost of Goods Sold             |                      |
| Total Cost of Goods Sold       | \$ -                 |
|                                |                      |
| <b>Expense</b>                 |                      |
| 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**

| <b>Accounts</b>                | <b>Budget totals</b> |
|--------------------------------|----------------------|
| 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**

| <b>Accounts</b>                     | <b>Budget totals</b> |
|-------------------------------------|----------------------|
| 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               |                      |
| <b>Total Expense</b>                | <b>\$ 925,338.00</b> |
| 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                 | \$ -                 |
| <b>Total Net Income</b>             | <b>\$ 42.00</b>      |

# 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             |
| <b>Total 05447.1 PUBLIC SAFETY - PROP P REVENUE</b> | <b>62,386.72</b> | <b>71,500.00</b> | <b>-9,113.28</b> |
| 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             |
| <b>Total 05447.1 PUBLIC SAFETY - PROP P REVENUE</b> | <b>62,386.72</b> | <b>71,500.00</b> | <b>-9,113.28</b> |
| 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               |
| <b>Total 05887.1 MISCELLANEOUS</b>    | <b>22,998.21</b>    | <b>30,950.00</b>    | <b>-7,951.79</b>     |
| 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               |
| <b>Total Income</b>                   | <b>\$838,970.69</b> | <b>\$928,892.00</b> | <b>\$ -89,921.31</b> |
| <b>GROSS PROFIT</b>                   | <b>\$838,970.69</b> | <b>\$928,892.00</b> | <b>\$ -89,921.31</b> |
| 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                |
| <b>Total 06 Payroll Expenses</b>      | <b>2,856.51</b>     | <b>2,181.23</b>     | <b>675.28</b>        |
| 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                 |
| <b>Total 16100.1 AD SALARIES</b>      | <b>49,419.00</b>    | <b>53,040.00</b>    | <b>-3,621.00</b>     |
| 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             |
| <b>Total 16306.1 AD UTILITIES</b> | <b>19,748.65</b>  | <b>19,710.00</b>  | <b>38.65</b>      |
| 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          |
| <b>Total 16307.1 AD BENEFITS</b>  | <b>23,916.99</b>  | <b>25,291.15</b>  | <b>-1,374.16</b>  |
| 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           |
| <b>Total 16 ADM</b>               | <b>244,879.01</b> | <b>266,738.69</b> | <b>-21,859.68</b> |
| 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            |
| <b>Total 26100.1 MC SALARIES</b>  | <b>58,088.00</b>  | <b>62,520.00</b>  | <b>-4,432.00</b>  |
| 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             |
| <b>Total 26307.1 MC BENEFITS</b>  | <b>9,958.44</b>   | <b>14,582.04</b>  | <b>-4,623.60</b>  |
| 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            |
| <b>Total 26 MC</b>                | <b>83,374.29</b>  | <b>89,492.04</b>  | <b>-6,117.75</b>  |

# 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               |
| <b>Total 36 PD</b>                           | <b>385,693.31</b>    | <b>396,000.00</b>   | <b>-10,306.69</b>    |
| 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               |
| <b>Total 46 PW</b>                           | <b>84,618.65</b>     | <b>108,780.00</b>   | <b>-24,161.35</b>    |
| 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              |
| <b>Total 56100.1 CODE ENFORCEMENT SALARY</b> | <b>15,080.18</b>     | <b>26,910.00</b>    | <b>-11,829.82</b>    |
| 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           |
| <b>Total 66000.4 SEWER LATERAL EXPENSES</b>  | <b>33,027.99</b>     | <b>38,400.00</b>    | <b>-5,372.01</b>     |
| <b>Total Expenses</b>                        | <b>\$849,529.94</b>  | <b>\$928,501.96</b> | <b>\$ -78,972.02</b> |
| <b>NET OPERATING INCOME</b>                  | <b>\$ -10,559.25</b> | <b>\$390.04</b>     | <b>\$ -10,949.29</b> |
| 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           |
| <b>Total Other Income</b>                    | <b>\$227,501.40</b>  | <b>\$50,000.00</b>  | <b>\$177,501.40</b>  |
| Other Expenses                               |                      |                     |                      |
| 90001.1 Transfer out - GF                    | 177,501.40           | 50,000.00           | 127,501.40           |
| <b>Total Other Expenses</b>                  | <b>\$177,501.40</b>  | <b>\$50,000.00</b>  | <b>\$127,501.40</b>  |
| <b>NET OTHER INCOME</b>                      | <b>\$50,000.00</b>   | <b>\$0.00</b>       | <b>\$50,000.00</b>   |

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             |
| <b>Total 05887.1 MISCELLANEOUS</b>      | <b>28,379.90</b> | <b>45,200.00</b> | <b>-16,820.10</b> |

**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             |
| <b>Total Income</b>                   | <b>\$879,998.53</b> | <b>\$921,843.00</b> | <b>\$ -41,844.47</b> |
| <b>GROSS PROFIT</b>                   | <b>\$879,998.53</b> | <b>\$921,843.00</b> | <b>\$ -41,844.47</b> |
| 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            |
| <b>Total 06 Payroll Expenses</b>      | <b>2,181.23</b>     | <b>3,500.00</b>     | <b>-1,318.77</b>     |
| 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             |
| <b>Total 16100.1 AD SALARIES</b>      | <b>50,400.00</b>    | <b>51,360.00</b>    | <b>-960.00</b>       |
| 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               |
| <b>Total 16306.1 AD UTILITIES</b>     | <b>13,059.81</b>    | <b>8,250.00</b>     | <b>4,809.81</b>      |
| 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          |
| <b>Total 16307.1 AD BENEFITS</b> | <b>21,749.41</b>  | <b>15,978.00</b>  | <b>5,771.41</b>   |
| 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         |
| <b>Total 16 ADM</b>              | <b>253,349.59</b> | <b>267,543.00</b> | <b>-14,193.41</b> |
| 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          |
| <b>Total 26100.1 MC SALARIES</b> | <b>61,970.00</b>  | <b>62,600.00</b>  | <b>-630.00</b>    |
| 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         |
| <b>Total 26307.1 MC BENEFITS</b> | <b>12,884.04</b>  | <b>16,693.00</b>  | <b>-3,808.96</b>  |
| 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         |
| <b>Total 26 MC</b>               | <b>86,216.98</b>  | <b>97,782.00</b>  | <b>-11,565.02</b> |
| 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                |
| <b>Total 36 PD</b>                           | <b>376,492.87</b>   | <b>369,600.00</b>   | <b>6,892.87</b>       |
| 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             |
| <b>Total 46 PW</b>                           | <b>64,951.11</b>    | <b>133,096.00</b>   | <b>-68,144.89</b>     |
| 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               |
| <b>Total 56100.1 CODE ENFORCEMENT SALARY</b> | <b>2,336.11</b>     | <b>9,196.00</b>     | <b>-6,859.89</b>      |
| 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             |
| <b>Total 66000.4 SEWER LATERAL EXPENSES</b>  | <b>6,529.72</b>     | <b>29,950.00</b>    | <b>-23,420.28</b>     |
| <b>Total Expenses</b>                        | <b>\$792,057.61</b> | <b>\$911,167.00</b> | <b>\$ -119,109.39</b> |
| <b>NET OPERATING INCOME</b>                  | <b>\$87,940.92</b>  | <b>\$10,676.00</b>  | <b>\$77,264.92</b>    |
| Other Income                                 |                     |                     |                       |
| 90000.1 TRANSFER IN - GF                     | 50,000.00           |                     | 50,000.00             |
| <b>Total Other Income</b>                    | <b>\$50,000.00</b>  | <b>\$0.00</b>       | <b>\$50,000.00</b>    |
| Other Expenses                               |                     |                     |                       |
| 90001.1 Transfer out - GF                    | 50,000.00           |                     | 50,000.00             |
| <b>Total Other Expenses</b>                  | <b>\$50,000.00</b>  | <b>\$0.00</b>       | <b>\$50,000.00</b>    |
| <b>NET OTHER INCOME</b>                      | <b>\$0.00</b>       | <b>\$0.00</b>       | <b>\$0.00</b>         |
| <b>NET INCOME</b>                            | <b>\$87,940.92</b>  | <b>\$10,676.00</b>  | <b>\$77,264.92</b>    |