

Memo

To: Mayor Nancy F. Spewak
Members of the City Council

From: Rick Jett, Finance Director *RJett*

CC: Members of the Finance Committee
Department Heads

Date: July 18, 2014

RE: 6 Months Ended June 30, 2014: City of Ladue Financial Review

This report has been prepared at the midpoint of our fiscal year and supplements the financial statements that are presented to the Council. You may wish to refer to these (6/30/2014) other statements including the revenue and expenditure statements (by Fund) for additional information and detail (by account).

Included (attached) with this memo is a **financial summary table** which summarizes the City's (by major Fund) financial status with respect to its revenues (by category) and expenditures (by department) for the first six months of this fiscal year. Included in this table are variances of our actual results compared to the anticipated Budget YTD, expressed both in dollars and as a percentage.

The following comments and observations are offered by Fund.

GENERAL FUND

Overall, the financial results for the General Fund for the first 6 months look very promising compared to the anticipated budget. As a whole, revenues are running 14% ahead of budget to date, and most major categories of revenues, with the exception of Charges for Services, are tracking above budget. The Taxes category, which consists primarily of the City's ad valorem real estate/property taxes and utility taxes, is favorable to budget by 24%. Collections of 2013 property taxes in 2013 were not as strong as compared to history and the balance of those collections have fallen into 2014 and are significantly above the 2014 budget assumption. Also, the outcome of expected 2014 ad valorem taxes and their impact versus budget will become apparent in the next quarter as the tax levy setting process takes place and the bulk of those tax revenues will be received in December. Strong receipts of electricity, natural gas, telephone, and water utility taxes account for the rest of the Taxes category favorable variance and as a group are running 16% ahead of budget and 8% ahead of last year at this time. These trends may not be sustainable through the end of the year depending on the upcoming summer and winter weather.

Licenses and Permits are running favorable to budget by 6%, Intergovernmental (sales tax) is running 5% ahead of budget, and Fines and Forfeits are tracking 17% ahead of budget at this time. Charges for Services are tracking 12% below budget and probably reflect the timing of ambulance collections as the changeover to the new ambulance billing agency took place.

General Fund expenditures as a whole are tracking a favorable 3% below budget with all departments below budget year to date. Favorable variances versus budget in salaries (-\$59K) (temporary vacancies in the police dept.), medical insurance (-\$19K), uniforms (-\$18K), vehicle maintenance (-\$34K), parks & grounds maintenance(-\$16K), and training classes/seminars (-\$23K) are tempered by unfavorable variances in city pension/retirement (+\$43K) contributions. Several of the favorable variance categories reflect the variable timing of expenditures, and these variances may be moderated in the second half of the year.

ROAD and BRIDGE FUND

Overall, the financial results for the Road and Bridge Fund for the first 6 months look favorable compared to budget. Revenues are tracking 67% below budget (\$656K) but this reflects several important timing issues. Like ad valorem taxes, the bulk of the (Intergovernmental) road fund taxes from the County will not be received until December. Also, the majority of the federal grant reimbursement monies (Sundry) for the McKnight Road projects as well as reimbursement funds for the Ladue Road/I-170 project will not be received until later in the year.

Expenditures in this Fund are 76% favorable (\$955K) to budget YTD and similarly reflect the timing of the expected expenditures for the McKnight Road project (later in the year and now expected to be only half the amount in 2014) as well as very favorable bid results (vs budget) for the Litzsinger and McKnight projects. Other expenditures for the Ladue Road/I-170 project, Price Road project, and Conway Road work will ramp up in the second half of the year.

CAPITAL IMPROVEMENT FUND

Total revenues in the Capital Improvement Fund in the first 6 months are 15% favorable to budget (\$65K) reflecting sales tax revenues (Intergovernmental) which are tracking ahead of budget, and the timing (March) of the receipt of federal grant (FEMA) reimbursement monies for the (3) cardiac monitor/defibrillators.

YTD expenditures are shown as running significantly below budget (\$474K) but again this reflects the timing of expected large dollar items like the new Firehouse #2 building and other pending capital purchases (like vehicles) in the second half of the year. In fact, the City may need to consider amending the Capital Fund total expenditure budget by approximately \$338K, to accommodate the Firehouse #2 project and the unplanned replacement of the mulch site front end loader.

STORM WATER FUND

Overall, the financial results for the Storm Water Fund for the first 6 months also are favorable compared to budget. Revenues are running 56% below budget while expenditures are 88% below budget.

Like in the Road and Bridge Fund, the timing of key projects (McKnight Road, Mulch Site Upgrade phase II, Price Road) significantly affects the comparison to budget for both revenues and expenditures.

INVESTMENTS

The par value of all investments held at 6/30/2014 totaled \$10,557,321. Yields on these investments remain depressed (0.30 - 0.40%) reflecting the current investment climate.

I hope that the attached summary information and above commentary are useful to you in reviewing our first six months of FY2014 financial results. I look forward to your questions and comments.

FOR THE 6 MONTHS ENDED:
6/30/2014

CITY OF LADUE FINANCIAL SUMMARY

MAJOR FUNDS	GENERAL FUND				ROAD & BRIDGE FUND				CAP'L IMPROVEMENT FUND				STORM WATER FUND			
	ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE	
	YTD	YTD	TO BUDGET	%	YTD	YTD	TO BUDGET	%	YTD	YTD	TO BUDGET	%	YTD	YTD	TO BUDGET	%
	\$	\$	\$	%	\$	\$	\$	%	\$	\$	\$	%	\$	\$	\$	%
REVENUE																
TAXES	2,198,410	1,766,085	432,325	24%												
LICENSES & PERMITS	241,667	227,309	14,358	6%	18,730	18,677	53	0%								
INTERGOVERNMENTAL	1,231,829	1,170,382	61,447	5%	165,203	117,894	47,309	40%	404,831	379,735	25,096	7%	476,271	446,577	29,694	7%
CHARGES FOR SERVICES	136,653	155,393	-18,740	-12%												
FINES & FORFEITS	321,893	275,730	46,163	17%												
MISCELLANEOUS	84,437	88,394	-3,957	-4%	135,255	838,847	-703,592	-84%	88,721	42,978	45,743	106%	94,011	841,421	-747,410	-89%
TRANSFERS	101,000	101,000	0	0%						6,186						
TOTAL REVENUES	\$4,315,890	\$3,784,293	\$531,597	14%	\$319,188	\$975,418	-\$656,230	-67%	\$493,552	\$428,899	\$64,653	15%	\$570,282	\$1,287,998	-\$717,716	-56%
EXPENDITURES																
ADMINISTRATIVE	554,406	591,282	-36,876	-6%												
POLICE	2,885,218	2,902,649	-17,431	-1%												
FIRE	2,994,339	3,108,239	-113,900	-4%												
PUBLIC WORKS	734,724	763,823	-29,099	-4%	211,524	1,166,984	-955,460	-82%						25,002	-25,002	
CAPITAL ACQUISITIONS									1,025,658	1,499,610	-473,952	-32%	154,279	1,340,910	-1,186,631	-88%
TRANSFERS					94,000	94,000	0	0%					7,000	7,000		
TOTAL EXPENDITURES	\$7,168,687	\$7,365,993	-\$197,306	-3%	\$305,524	\$1,260,984	-\$955,460	-76%	\$1,025,658	\$1,499,610	-\$473,952	-32%	\$161,279	\$1,372,912	-\$1,211,633	-88%

**CITY OF LADUE
Treasurer's Monthly
Cash Flow Summary**

JUNE 2014

	General	Roads & Bridges	Capital Improvement	Storm Water	Total
Previous Month Balance	\$2,095,298	\$1,078,249	\$2,157,808	\$1,659,438	\$6,990,792
Current Month Receipts	673,146	115,988	67,699	125,484	\$982,317
Current Month P/R	(431,185)				(\$431,185)
Current Month A/P	(664,420)	(5,078)	(190,565)	(6,237)	(\$866,300)
Other	-	-	-	-	-
Month End Bal.	\$1,672,838	\$1,189,159	\$2,034,942	\$1,778,685	\$6,675,624

CITY OF LADUE
TREASURER'S/COLLECTOR'S REPORT
June 30, 2014

	Current Month	Year 2014 Cumulative	Year 2013 Cumulative
Tax Escrow	-	-	-
Accounts Receivable	\$17,705.80	116,260.35	202,344.33
R.E. Tax Receivable	\$14,433.38	2,285,196.10	1,727,157.73
Pers Prop Tax Rec	\$1,520.93	186,468.26	130,085.55
Bldg. Permit Escrow	\$10,000.00	83,500.00	94,000.00
Merch & Mfgs Surtax	-\$247.11	37,914.27	33,878.58
Merch & Mfgs Bus. Lic.	\$2,798.81	203,434.14	189,450.35
Public Utilities Tax	\$288,531.34	1,670,341.74	1,535,375.03
Penalties & Interest	\$12.07	289.85	896.97
Cable TV Franchise	\$0.00	116,315.77	113,309.59
Liquor License	\$0.00	9,300.00	8,923.00
Vehicle Licenses-City	\$215.32	22,798.19	17,640.29
Building Permits	\$19,498.00	122,397.00	161,822.00
Htg & Air Condition Permits	\$1,605.00	8,570.00	7,525.00
Sewer & Plumbing Permits	\$3,860.00	14,585.00	16,023.00
Cigarette Tax	\$1,825.48	10,192.79	10,135.68
Financial Institution Tax	\$0.00	1,965.26	34.21
RR & Public Utility Tax	\$0.00	46,542.77	-
Sales Tax	\$210,892.79	1,221,635.93	1,206,013.46
Emergency Alarm Fees	\$1,125.00	22,725.00	22,605.00
Building Inspection Fees	\$2,940.00	14,875.00	14,860.00
Police Report Fees	\$261.00	1,022.46	1,014.50
Ambulance Service Fees	\$20,804.84	98,457.14	116,517.56
Zoning Board Adj. Fees	\$0.00	2,500.00	2,000.00
Police Court Fines	\$49,719.31	308,890.40	242,172.52
Crime Victims Comp. Fees	\$2,467.50	15,825.00	11,687.50
Police Training Fees	\$658.00	4,220.00	3,114.00
Peace Off. Standards Comm.	\$329.00	2,110.00	1,557.00
Domestic Violence Receipts	\$658.00	4,220.00	3,114.00
Earnings on Investments	\$329.38	3,811.15	2,414.09
Inmate Security Fund Fee	\$658.00	4,216.00	3,108.00
Sundry	\$20,211.53	115,430.75	74,390.85
Expense Reimbursement	\$332.96	6,317.19	7,674.16
Donations	\$0.00	-	-
Accounts Payable	\$0.00	-	1,300.00
General Fund Total	<u>673,146.33</u>	<u>6,762,327.51</u>	<u>5,962,143.95</u>
Accounts Receivable	-	-	-
Motor Vehicle License	3,216.43	18,729.75	19,572.62
County Road Fund Tax	1,581.63	360,134.28	277,162.00
Gasoline Tax	18,304.58	105,011.00	104,080.05
Earnings on Investment	212.49	1,335.51	1,210.20
Sundry	92,672.45	486,553.63	35,266.88
Roads & Bridges Fund Total	<u>115,987.58</u>	<u>971,764.17</u>	<u>437,291.75</u>
Sales Tax	67,294.98	404,830.95	394,728.72
Sundry	-	85,404.00	214,916.96
Earnings on Investment	404.29	2,193.72	1,028.47
Capital Improvement Fund Total	<u>67,699.27</u>	<u>492,428.67</u>	<u>610,674.15</u>
Storm Water Sales Tax	79,170.33	476,271.20	464,386.80
Sundry	45,997.14	272,426.04	31,839.15
Earnings on Investment	316.17	1,892.19	1,483.67
Storm Water Fund Total	<u>125,483.64</u>	<u>750,589.43</u>	<u>497,709.62</u>
Grand Total	<u>982,316.82</u>	<u>8,977,109.78</u>	<u>7,507,819.47</u>

City of Ladue
GENERAL FUND BALANCE SHEET
June 30, 2014

	06/30/13	06/30/14
ASSETS		
CURRENT ASSETS		
CASH		
FIRST NATIONAL BANK (LADUE)	\$980,192.73	\$1,672,838.31
MUNICIPAL COURT BOND FUND	16,450.00	17,650.00
FIRST NATIONAL BANK (RODES PARK)	6,179.28	6,192.90
PETTY CASH	500.00	500.00
TOTAL CASH	1,003,322.01	1,697,181.21
ESCROW DEPOSITS		
GENERAL ESCROW	7,306.82	7,321.39
TAX PROTEST ESCROW	37,450.63	3,823.24
TOTAL ESCROW DEPOSITS	44,757.45	11,144.63
INVESTMENTS		
U.S. TREASURY & GOV'T SECURITIES	5,350,000.00	5,050,000.00
TOTAL INVESTMENTS	5,350,000.00	5,050,000.00
RECEIVABLES		
DUE FROM OTHER FUNDS		698,667.18
ACCOUNTS RECEIVABLE	600,140.92	88,348.87
ACCTS RECEIVABLE - AMBULANCE FEES	82,674.54	(13,252.00)
ALLOW FOR DOUBTFUL ACCTS-AMBULANCE	(14,055.00)	
RE TAX REC. CURRENT YEAR		23,400.88
RE TAX REC. 1ST PRIOR YR.	31,361.96	6,249.13
RE TAX REC. 2ND PRIOR YR.	13,455.58	9,232.12
RE TAX REC. 3RD PRIOR YR.	4,343.76	
RE TAX REC. 4TH PRIOR YR.		
RE TAX REC. 5TH PRIOR YR.	7,531.20	
RE TAX REC. 6TH PRIOR YR.		6,116.98
SPECIAL BUS. DIST. RE TAX REC.		
RESERVE FOR UNCOLL. RE TAX		
PERS. PROP. TAX REC. CURRENT		
PP TAX REC. 1ST PRIOR YR.	3,041.27	14,388.19
PP TAX REC. 2ND PRIOR YR.	1,624.91	1,857.22
PP TAX REC. 3RD PRIOR YR.	1,141.87	1,793.16
PP TAX REC. 4TH PRIOR YR.	2,023.38	1,124.67
PP TAX REC. 5TH PRIOR YR.	2,217.30	1,880.17
PP TAX REC. 6TH PRIOR YR.	1,239.58	2,216.09
RESERVE FOR UNCOLL. PP TAX		
TOTAL RECEIVABLES	736,741.27	842,022.66
TOTAL CURRENT ASSETS	7,134,820.73	7,600,348.50
OTHER ASSETS		
GASOLINE INVENTORY	46,283.34	19,256.45
PREPAID EXPENSE	93,202.95	30,431.45
TOTAL OTHER ASSETS	139,486.29	49,687.90
FIXED ASSETS		
LAND	316,424.99	316,424.99
BUILDINGS	5,014,689.20	5,296,405.98
IMPROVEMENTS OTHER THAN BLDGS.	1,282,530.92	1,280,323.70
INFRASTRUCTURE	12,931,684.77	14,401,405.20
MACHINERY AND EQUIPMENT	2,806,353.47	2,835,320.07
VEHICLES	2,799,223.15	2,794,916.71
TOTAL FIXED ASSETS	25,150,906.50	26,924,796.65
TOTAL ASSETS	\$32,425,213.52	\$34,574,833.05

City of Ladue
GENERAL FUND BALANCE SHEET
June 30, 2014

	06/30/13	06/30/14
LIABILITIES & FUND BALANCE		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE		
DUE OTHER FUNDS		
DEFERRED COMP PAYABLE	8,511.09	
INSURANCE PAYABLE	397.41	1,224.27
BLDG. PERMIT ESCROW	240,500.00	205,000.00
NOTES PAYABLE		
PENSION FUND PAYABLE		
RETIREMENT FUND PAYABLE		
SALARIES PAYABLE		
GARNISHMENT PAYABLE		
SAVINGS BOND PLAN		
SUPL. LIFE INS. PAYABLE		
UNITED WAY		
TOTAL CURRENT LIABILITIES	249,408.50	206,224.27
PAYROLL TAXES		
FEDERAL INCOME TAX W/H		
STATE INCOME TAX W/H		
ST. LOUIS EARNINGS TAX W/H		
SOCIAL SECURITY TAX W/H		
MEDICARE TAX W/H		
TOTAL PAYROLL TAXES		
OTHER LIABILITIES		
DEFERRED REVENUE - ALARM FEES	113,370.00	115,485.00
DEFERRED REVENUE - RE TAXES	56,692.50	44,999.11
DEFERRED REVENUE - PP TAXES	11,288.31	23,259.50
DEFERRED REVENUE - AMBULANCE FEES	35,102.00	43,336.00
DEFERRED REVENUE - OTHER		
ESCROW DEPOSITS	58,900.63	26,473.24
TOTAL OTHER LIABILITIES	275,353.44	253,552.85
INVESTMENTS IN FIXED ASSETS	25,150,906.50	26,924,796.65
TOTAL LIABILITIES	25,675,668.44	27,384,573.77
FUND BALANCE - NONSPENDABLE	97,463.25	139,865.21
FUND BALANCE - RESTRICTED	15,407.77	18,934.97
FUND BALANCE - COMMITTED		
FUND BALANCE - ASSIGNED		53,555.00
FUND BALANCE - UNASSIGNED	9,730,850.74	9,830,701.02
NET INCOME YTD	(3,094,176.68)	(2,852,796.92)
TOTAL FUND BALANCE	6,749,545.08	7,190,259.28
TOTAL LIABILITIES & FUND BALANCE	\$32,425,213.52	\$34,574,833.05

City of Ladue
GENERAL FUND REVENUE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	REVENUE 06/30/13	REVENUE 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
REAL ESTATE TAXES					\$3,848,106.00
RE TAX 1ST PRIOR YR.	126,155.56	289,311.67	117,052.00	172,259.67	140,000.00
RE TAX 2ND PRIOR YR.	6,571.97	1,986.00	3,831.00	(1,845.00)	7,000.00
RE TAX 3RD PRIOR YR.	4,816.64	1,386.22	2,122.00	(735.78)	5,800.00
RE TAX 4TH PRIOR YR.	1,070.20		546.00	(546.00)	1,094.00
RE TAX 5TH PRIOR YR.	(1,622.84)				
PERSONAL PROPERTY TAX					298,808.00
PP TAX 1ST PRIOR YR.	10,580.94	16,788.44	9,184.00	7,604.44	12,500.00
PP TAX 2ND PRIOR YR.	842.95	983.57	512.00	471.57	1,616.00
PP TAX 3RD PRIOR YR.	62.80	46.43	40.00	6.43	68.00
PP TAX 4TH PRIOR YR.	17.30		2.00	(2.00)	8.00
PP TAX 5TH PRIOR YR.		50.44		50.44	
SPECIAL BUS. DIST. RE TAX					
MERCHANTS & MANUFACT. SURTAX	10,962.88	13,991.81	11,788.00	2,203.81	49,500.00
MERCH.& MFGS. BUSIN. LIC. TAX	195,155.36	203,234.14	186,376.00	16,858.14	200,000.00
SPEC. BUS. DIST.M&M BUS. LIC.					
PUB. UTIL. LIC. TAX - ELECTRIC	404,927.53	424,853.36	357,531.00	67,322.36	999,000.00
PUB. UTIL. LIC. TAX- GAS	344,404.53	383,482.10	317,682.00	65,800.10	480,450.00
PUB. UTIL. LIC. TAX - PHONE	713,448.26	758,115.77	696,498.00	61,617.77	1,393,000.00
PUB. UTIL. LIC. TAX - WATER	72,594.71	103,890.51	62,921.00	40,969.51	202,000.00
PENALTIES & INT. ON DELINQ. TX	896.97	289.85		289.85	350.00
CABLE TV FRANCHISE FEE	75,952.94	77,910.27	77,974.00	(63.73)	223,998.00
LIQUOR LICENSES	8,923.00	9,300.00	7,235.00	2,065.00	12,600.00
TRASH COLLECTORS LICENSE					
VEHICLE LICENSES (CITY)	2,943.25	5,904.83	1,862.00	4,042.83	39,200.00
BUILDING PERMITS	161,822.00	125,397.00	124,998.00	399.00	250,000.00
HEATING & AIR COND. PERMITS	7,525.00	8,570.00	5,284.00	3,286.00	12,000.00
SEWER & PLUMBING PERMITS	16,023.00	14,585.00	9,956.00	4,629.00	22,000.00

City of Ladue
GENERAL FUND REVENUE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	REVENUE 06/30/13	REVENUE 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
CIGARETTE TAX	\$10,135.68	\$10,192.79	\$9,509.00	\$683.79	\$21,900.00
FINANCIAL INSTITUTIONS TAX					36,124.00
RR & PUBLIC UTIL. ADVAL. TAX					36,124.00
SALES TAX	1,206,013.46	1,221,635.93	1,160,873.00	60,762.93	2,187,200.00
EMERGENCY ALARM FEES	22,605.00	22,725.00	17,063.00	5,662.00	139,290.00
BUILDING INSPECTION FEES	14,860.00	14,875.00	15,000.00	(125.00)	30,000.00
POLICE REPORT FEES	1,014.50	1,022.46	828.00	194.46	1,650.00
AMBULANCE SERVICE FEES	112,659.05	95,530.53	120,000.00	(24,469.47)	240,000.00
ZONING BOARD OF ADJ. FEES	2,750.00	2,500.00	2,502.00	(2.00)	5,000.00
POLICE COURT FINES	242,090.52	308,675.40	268,998.00	39,677.40	538,000.00
CRIME VICTIMS COMPENSATION FEE	3,224.19	3,597.05	720.00	2,877.05	1,444.00
POLICE TRAINING FEES	3,114.00	4,220.00	3,006.00	1,214.00	6,011.00
P.O. STANDARDS COMM.	370.00	395.00		395.00	
DOMESTIC VIOLENCE RECEIPTS	740.00	790.00		790.00	
INMATE SECURITY FUND FEE	3,108.00	4,216.00	3,006.00	1,210.00	6,011.00
EARNINGS ON INVESTMENTS	5,973.49	5,205.26	5,295.00	(89.74)	22,850.00
ORDINANCES SOLD					
MULCH SALES					
SUNDRY	72,338.42	79,232.09	83,099.00	(3,866.91)	215,983.00
DONATIONS	6,175.89				
TRANSFERS IN	100,000.00	101,000.00	101,000.00		303,000.00
INSURANCE/COURT RECOVERIES	483.00				
	<u>\$3,971,730.15</u>	<u>\$4,315,889.92</u>	<u>\$3,784,293.00</u>	<u>\$531,596.92</u>	<u>\$11,953,561.00</u>

City of Ladue
CONSOLIDATED DEPARTMENT EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SALARIES	\$2,546,655.23	\$2,694,465.04	\$2,733,367.00	\$38,901.96	\$5,573,348.00
SALARIES-COMMUNICATIONS	177,482.27	158,660.78	178,611.00	19,950.22	366,669.00
SPECIAL PAY	8,032.52	4,086.36		(4,086.36)	165,502.00
OVERTIME	126,973.87	111,995.61	111,878.00	(117.61)	230,300.00
HOLIDAY PAY	6,151.05	6,323.62	6,567.00	243.38	154,789.00
TEMPORARY AGENCIES	13,702.00	7,208.04		(7,208.04)	65,000.00
SOCIAL SECURITY & MEDICARE	84,053.90	86,322.91	92,303.00	5,980.09	189,008.00
MEDICAL INS.	390,150.80	403,650.59	422,544.00	18,893.41	845,081.00
DENTAL INS.	35,074.09	37,628.93	37,980.00	351.07	75,956.00
VISION INS.	8,354.18	8,712.78	8,934.00	221.22	17,858.00
LIFE INS.	6,364.42	6,775.86	6,888.00	112.14	13,787.00
DISABILITY INS.	9,503.76	10,154.17	10,314.00	159.83	20,620.00
PENSION	2,616,761.00	2,599,667.00	2,538,000.00	(61,667.00)	2,538,000.00
RETIREMENT	189,461.00	176,589.00	195,000.00	18,411.00	195,000.00
UNEMPLOYMENT COMP. INS			3,198.00	3,198.00	6,400.00
WORKMEN'S COMP. INS.	78,541.67	83,000.00	100,070.00	17,070.00	200,142.00
OFFICE SUPPLIES & PRINTING	14,959.94	13,603.51	16,677.00	3,073.49	34,753.00
OPERATIONAL EQUIP. & SUPPLIES	16,950.96	28,025.68	24,640.00	(3,385.68)	47,617.00
GASOLINE	77,308.66	85,412.32	89,389.00	3,976.68	182,395.00
COMPUTER SUPPLIES	11,660.95	16,691.09	18,914.00	2,222.91	33,280.00
PHOTO EQUIP. & SUPPLIES		1,168.92	960.00	(208.92)	1,925.00
AMBULANCE SUPPLIES FIRE	6,519.27	4,862.61	7,172.00	2,309.39	17,300.00
AMMUNITION & TARGETS POLICE	368.85	9,846.46	475.00	(9,371.46)	13,150.00
UNIFORMS	35,449.11	16,738.48	34,924.00	18,185.52	64,539.00
LINEN SERVICE	2,496.59	1,801.10	2,715.00	913.90	6,150.00
OTHER SUPPLIES	3,124.52	3,934.63	6,429.00	2,494.37	11,683.00
EQUIPMENT RENTAL		3,830.00	252.00	(3,578.00)	10,372.00
BUILDING MAINTENANCE	39,001.52	43,509.09	39,150.00	(4,359.09)	87,678.00

City of Ladue
CONSOLIDATED DEPARTMENT EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
EQUIPMENT MAINTENANCE	\$24,916.88	\$25,514.77	\$25,616.00	\$101.23	\$63,065.00
VEHICLE MAINTENANCE	89,557.95	36,904.45	70,726.00	33,821.55	103,177.00
PARK & GROUNDS MAINTENANCE	6,648.45	2,306.99	18,505.00	16,198.01	25,200.00
MAINTENANCE CONTRACTS	24,022.58	32,093.81	27,633.00	(4,460.81)	36,374.00
ELECTRIC	17,221.57	16,583.98	17,880.00	1,296.02	55,817.00
GAS	11,173.23	13,022.37	14,096.00	1,073.63	27,252.00
WATER/SEWER	7,123.68	3,252.98	6,585.00	3,332.02	20,177.00
TRASH DISPOSAL	4,181.19	3,924.27	4,871.00	946.73	9,343.00
TELEPHONE	16,560.72	20,921.22	14,825.00	(6,096.22)	33,028.00
MOBILE PHONE	5,674.29	5,425.72	6,567.00	1,141.28	13,950.00
PROFESSIONAL FEES-LEGAL	10,247.00	19,371.90	8,531.00	(10,840.90)	38,000.00
PROFESSIONAL FEES-PLANNING	8,144.62	16,149.36	7,318.00	(8,831.36)	29,000.00
PROFESSIONAL FEES-AUDIT	8,300.00		15,000.00	15,000.00	15,000.00
PROF. FEES-OFFICE REPORTERS	1,716.00	2,259.00	2,686.00	427.00	6,000.00
PROF. FEES-ENGINEERING					8,000.00
PROFESSIONAL FEES-OTHER	28,673.23	34,986.68	41,251.00	6,264.32	83,560.00
COMPUTER SERVICES	63,209.93	57,049.85	71,073.00	14,023.15	182,790.00
ADVERTISING	563.01	2,206.29	1,591.00	(615.29)	5,300.00
LEGAL RETAINERS	13,500.00	24,500.00	14,701.00	(9,799.00)	49,000.00
HEALTH/VERMIN CONTROL					7,000.00
ELECTIONS	3,191.09	4,308.86	3,500.00	(808.86)	3,500.00
BLDG. COMMISSION & INSPECTION	28,166.65	28,166.65	30,725.00	2,558.35	67,600.00
COMMUNITY RELATIONS	4,511.98	3,540.08	7,574.00	4,033.92	15,500.00
DUES	4,212.50	4,863.10	5,619.00	755.90	10,544.00
SUBSCRIPTIONS	3,435.41	3,368.45	6,803.00	3,434.55	7,949.00
TRAINING CLASSES & SEMINARS	22,853.70	15,998.85	39,207.00	23,208.15	41,025.00
TRAVEL EXPENSES-CLASS/SEMINARS	2,826.37	3,163.01	11,724.00	8,560.99	17,415.00

City of Ladue
CONSOLIDATED DEPARTMENT EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
POST SECONDARY TUITION	\$2,514.72	\$3,297.14	\$9,708.00	\$6,410.86	\$26,500.00
POSTAGE	3,911.08	3,864.14	6,313.00	2,448.86	16,752.00
SUNDRY	2,499.25	2,695.54	3,106.00	410.46	8,510.00
PROPERTY AND LIABILITY INS.	87,222.10	95,837.00	100,938.00	5,101.00	201,878.00
VEHICLE INSURANCE	18,160.00	21,088.00	22,141.00	1,053.00	44,285.00
MISC. EQUIPMENT PURCHASES	223.00	11,085.48	19,896.00	8,810.52	39,792.00
EQUIP. REPAIRS & MAINTENANCE	8,786.83	4,071.96	9,750.00	5,678.04	19,500.00
UTILITIES	4,262.51	5,595.36	3,855.00	(1,740.36)	9,193.00
SITE REPAIRS & MAINTENANCE	4,912.18		8,392.00	8,392.00	13,775.00
OUTSIDE SERVICES	7,681.00	6,605.00	9,936.00	3,331.00	25,000.00
ODOR CONSULTANT	10,000.00	10,000.00	10,000.00		10,000.00
	<u>\$7,065,906.83</u>	<u>\$7,168,686.84</u>	<u>\$7,365,993.00</u>	<u>\$197,306.16</u>	<u>\$12,558,053.00</u>

City of Ladue
 ADMINISTRATION DEPARTMENT EXPENDITURE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SALARIES	\$223,406.29	\$240,037.05	\$245,037.00	\$4,999.95	\$497,732.00
SPECIAL PAY	2,942.63	310.43		(310.43)	58,409.00
OVERTIME	1,171.83	1,272.56	1,699.00	426.44	3,300.00
TEMPORARY AGENCIES	13,702.00				
SOCIAL SECURITY & MEDICARE	17,107.41	18,093.60	20,546.00	2,452.40	41,678.00
MEDICAL INS.	27,383.48	35,045.98	36,066.00	1,020.02	72,128.00
DENTAL INS.	3,071.18	3,371.34	3,492.00	120.66	6,979.00
VISION INS.	663.41	753.06	756.00	2.94	1,506.00
LIFE INS.	524.28	574.48	582.00	7.52	1,165.00
DISABILITY INS.	784.42	858.77	870.00	11.23	1,742.00
RETIREMENT	52,329.57	52,600.71	61,694.00	9,093.29	61,694.00
WORKMEN'S COMP. INS.	1,126.85	1,277.23	1,368.00	90.77	2,736.00
OFFICE SUPPLIES & PRINTING	9,089.51	7,749.26	8,528.00	778.74	16,470.00
GASOLINE	3,476.35	3,324.17	4,071.00	746.83	7,820.00
COMPUTER SUPPLIES	1,608.96	1,530.24	2,846.00	1,315.76	6,950.00
PHOTO EQUIP. & SUPPLIES			198.00	198.00	400.00
UNIFORMS	1,160.30		1,224.00	1,224.00	2,450.00
OTHER SUPPLIES	229.17	496.33	266.00	(230.33)	850.00
BUILDING MAINTENANCE	11,068.74	10,233.31	11,383.00	1,149.69	21,250.00
EQUIPMENT MAINTENANCE	658.37	458.00	1,825.00	1,367.00	2,625.00
VEHICLE MAINTENANCE	899.92	1,450.91	2,077.00	626.09	3,650.00
MAINTENANCE CONTRACTS	9,760.28	9,088.79	11,443.00	2,354.21	13,180.00
ELECTRIC	4,189.73	4,451.47	3,998.00	(453.47)	11,540.00
GAS	3,532.32	2,963.41	3,628.00	664.59	5,700.00
WATER/SEWER	2,149.62	635.37	2,038.00	1,402.63	5,130.00
TRASH DISPOSAL	691.71	720.86	714.00	(6.86)	1,155.00
TELEPHONE	5,563.26	6,439.29	4,861.00	(1,578.29)	10,500.00
MOBILE PHONE	697.10	1,490.46	1,659.00	168.54	3,900.00

City of Ladue
 ADMINISTRATION DEPARTMENT EXPENDITURE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
PROFESSIONAL FEES-LEGAL	\$7,650.00	\$18,550.15	\$6,703.00	(\$11,847.15)	\$30,000.00
PROFESSIONAL FEES-PLANNING	8,144.62	16,149.36	7,318.00	(8,831.36)	29,000.00
PROFESSIONAL FEES-AUDIT	8,300.00		15,000.00	15,000.00	15,000.00
PROF. FEES-OFFICE REPORTERS	1,716.00	2,259.00	2,686.00	427.00	6,000.00
PROF. FEES-ENGINEERING					8,000.00
PROFESSIONAL FEES-OTHER	2,112.07	1,837.29	3,475.00	1,637.71	10,600.00
COMPUTER SERVICES	20,021.74	15,705.37	23,430.00	7,724.63	55,062.00
ADVERTISING	504.21	850.09	909.00	58.91	2,800.00
LEGAL RETAINERS	13,500.00	24,500.00	14,701.00	(9,799.00)	49,000.00
HEALTH/VERMIN CONTROL					7,000.00
ELECTIONS	3,191.09	4,308.86	3,500.00	(808.86)	3,500.00
BLDG. COMMISSION & INSPECTION	28,166.65	28,166.65	30,725.00	2,558.35	67,600.00
COMMUNITY RELATIONS	4,511.98	3,405.08	6,950.00	3,544.92	11,000.00
DUES	2,509.50	2,620.10	2,560.00	(60.10)	6,670.00
SUBSCRIPTIONS	330.90	136.80	384.00	247.20	745.00
TRAINING CLASSES & SEMINARS	1,084.00	(95.00)	2,462.00	2,557.00	4,505.00
TRAVEL EXPENSES-CLASS/SEMINARS	2,073.96	1,633.55	5,100.00	3,466.45	5,100.00
POSTAGE	3,060.74	2,335.26	5,318.00	2,982.74	13,500.00
SUNDRY	639.94	666.34	334.00	(332.34)	1,200.00
PROPERTY AND LIABILITY INS.	22,788.10	25,360.00	26,029.00	669.00	52,059.00
VEHICLE INSURANCE	704.00	790.00	829.00	39.00	1,659.00
	<u>\$529,998.19</u>	<u>\$554,405.98</u>	<u>\$591,282.00</u>	<u>\$36,876.02</u>	<u>\$1,242,639.00</u>

City of Ladue
POLICE DEPARTMENT EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SALARIES	\$891,931.95	\$941,413.68	\$966,051.00	\$24,637.32	\$1,970,672.00
SALARIES-COMMUNICATIONS	177,482.27	158,660.78	178,611.00	19,950.22	366,669.00
SPECIAL PAY	2,835.40	2,007.90		(2,007.90)	34,823.00
OVERTIME	72,409.18	56,380.50	39,058.00	(17,322.50)	87,000.00
HOLIDAY PAY	3,217.44	3,297.72	3,433.00	135.28	71,655.00
SOCIAL SECURITY & MEDICARE	24,747.07	23,852.37	25,902.00	2,049.63	53,186.00
MEDICAL INS.	135,387.90	152,830.76	154,902.00	2,071.24	309,807.00
DENTAL INS.	13,028.21	14,887.16	14,604.00	(283.16)	29,212.00
VISION INS.	3,227.40	3,227.40	3,444.00	216.60	6,885.00
LIFE INS.	2,528.40	2,639.92	2,706.00	66.08	5,415.00
DISABILITY INS.	3,776.58	3,963.32	4,050.00	86.68	8,099.00
PENSION	1,118,061.29	1,200,012.24	1,156,495.00	(43,517.24)	1,156,495.00
RETIREMENT	35,293.29	42,070.71	44,209.00	2,138.29	44,209.00
UNEMPLOYMENT COMP. INS			3,198.00	3,198.00	6,400.00
WORKMEN'S COMP. INS.	20,004.88	20,697.95	24,952.00	4,254.05	49,904.00
OFFICE SUPPLIES & PRINTING	3,157.47	2,855.45	5,241.00	2,385.55	10,398.00
OPERATIONAL EQUIP. & SUPPLIES	14,109.67	19,689.56	21,963.00	2,273.44	29,617.00
GASOLINE	32,701.38	35,345.44	36,506.00	1,160.56	73,100.00
COMPUTER SUPPLIES	7,767.79	14,478.93	13,754.00	(724.93)	20,420.00
PHOTO EQUIP. & SUPPLIES		1,168.92	738.00	(430.92)	1,475.00
AMMUNITION & TARGETS POLICE	368.85	9,846.46	475.00	(9,371.46)	13,150.00
UNIFORMS	11,878.89	6,816.74	14,019.00	7,202.26	28,154.00
OTHER SUPPLIES	629.41	430.02	1,057.00	626.98	2,440.00
BUILDING MAINTENANCE	12,062.01	23,851.61	12,821.00	(11,030.61)	36,828.00
EQUIPMENT MAINTENANCE	6,879.43	5,834.98	7,473.00	1,638.02	11,600.00
VEHICLE MAINTENANCE	23,655.49	6,714.59	18,790.00	12,075.41	24,297.00
MAINTENANCE CONTRACTS	8,154.10	11,008.79	11,004.00	(4.79)	14,554.00
ELECTRIC	7,141.32	7,335.22	7,346.00	10.78	21,540.00

City of Ladue
POLICE DEPARTMENT EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
GAS	\$2,495.81	\$3,347.50	\$2,814.00	(\$533.50)	\$6,650.00
WATER/SEWER	1,223.13	968.89	1,422.00	453.11	4,671.00
TRASH DISPOSAL	660.77	1,088.71	960.00	(128.71)	1,984.00
TELEPHONE	5,208.38	6,074.97	4,838.00	(1,236.97)	10,620.00
MOBILE PHONE	2,450.20	1,744.05	2,776.00	1,031.95	5,200.00
PROFESSIONAL FEES-LEGAL	768.50	311.75	611.00	299.25	4,000.00
PROFESSIONAL FEES-OTHER	3,304.43	3,080.48	4,772.00	1,691.52	12,100.00
COMPUTER SERVICES	33,983.62	33,025.96	36,699.00	3,673.04	99,236.00
ADVERTISING		1,135.00	498.00	(637.00)	1,000.00
COMMUNITY RELATIONS			624.00	624.00	1,250.00
DUES	575.00	980.00	928.00	(52.00)	1,250.00
SUBSCRIPTIONS	1,674.40	2,832.80	4,847.00	2,014.20	5,249.00
TRAINING CLASSES & SEMINARS	13,745.00	10,158.85	16,831.00	6,672.15	14,480.00
TRAVEL EXPENSES-CLASS/SEMINARS	451.93	922.73	1,309.00	386.27	6,000.00
POST SECONDARY TUITION	1,795.00	1,693.27	4,046.00	2,352.73	14,500.00
POSTAGE	604.33	607.40	723.00	115.60	1,370.00
SUNDRY	773.28	1,066.64	1,513.00	446.36	3,100.00
PROPERTY AND LIABILITY INS.	30,923.00	33,001.00	34,651.00	1,650.00	69,302.00
VEHICLE INSURANCE	4,123.00	4,369.00	4,587.00	218.00	9,175.00
MISC. EQUIPMENT PURCHASES		7,490.00	4,398.00	(3,092.00)	8,797.00
	<u>\$2,737,196.85</u>	<u>\$2,885,218.12</u>	<u>\$2,902,649.00</u>	<u>\$17,430.88</u>	<u>\$4,767,938.00</u>

City of Ladue
 FIRE DEPARTMENT EXPENDITURE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SALARIES	\$1,078,550.14	\$1,161,220.47	\$1,168,399.00	\$7,178.53	\$2,386,133.00
SPECIAL PAY	2,254.49	1,768.03		(1,768.03)	49,005.00
OVERTIME	47,909.79	37,470.43	51,932.00	14,461.57	110,000.00
HOLIDAY PAY	2,933.61	3,025.90	3,134.00	108.10	83,134.00
SOCIAL SECURITY & MEDICARE	15,875.42	16,926.39	18,155.00	1,228.61	37,111.00
MEDICAL INS.	167,383.14	160,506.63	173,208.00	12,701.37	346,410.00
DENTAL INS.	13,749.50	14,449.23	14,982.00	532.77	29,963.00
VISION INS.	3,064.83	3,333.78	3,336.00	2.22	6,670.00
LIFE INS.	2,480.04	2,721.42	2,760.00	38.58	5,525.00
DISABILITY INS.	3,701.25	4,075.08	4,134.00	58.92	8,263.00
PENSION	1,498,699.71	1,399,654.76	1,381,505.00	(18,149.76)	1,381,505.00
WORKMEN'S COMP. INS.	44,234.79	48,574.82	60,068.00	11,493.18	120,137.00
OFFICE SUPPLIES & PRINTING	1,517.23	1,764.18	1,521.00	(243.18)	3,915.00
OPERATIONAL EQUIP. & SUPPLIES	950.42	4,222.32	873.00	(3,349.32)	9,000.00
GASOLINE	12,855.98	14,255.18	13,632.00	(623.18)	28,735.00
COMPUTER SUPPLIES	895.27	484.07	1,951.00	1,466.93	5,510.00
PHOTO EQUIP. & SUPPLIES			24.00	24.00	50.00
AMBULANCE SUPPLIES FIRE	6,519.27	4,862.61	7,172.00	2,309.39	17,300.00
UNIFORMS	15,187.09	5,558.76	13,658.00	8,099.24	21,860.00
LINEN SERVICE	2,350.99	1,672.24	2,575.00	902.76	5,850.00
OTHER SUPPLIES	1,462.08	1,768.15	4,320.00	2,551.85	5,150.00
EQUIPMENT RENTAL		3,830.00		(3,830.00)	9,872.00
BUILDING MAINTENANCE	6,714.72	1,177.00	8,648.00	7,471.00	12,100.00
EQUIPMENT MAINTENANCE	3,344.86	668.76	5,005.00	4,336.24	7,840.00
VEHICLE MAINTENANCE	53,703.82	15,544.92	37,700.00	22,155.08	44,750.00
MAINTENANCE CONTRACTS	4,947.68	11,079.11	3,641.00	(7,438.11)	6,740.00
ELECTRIC	3,904.69	2,815.72	3,880.00	1,064.28	16,690.00
GAS	2,790.20	4,735.86	4,899.00	163.14	10,570.00

City of Ladue
 FIRE DEPARTMENT EXPENDITURE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
WATER/SEWER	\$831.94	\$545.43	\$213.00	(\$332.43)	\$3,060.00
TRASH DISPOSAL	2,317.96	1,683.79	2,593.00	909.21	5,100.00
TELEPHONE	3,992.88	6,356.52	3,407.00	(2,949.52)	8,212.00
MOBILE PHONE	2,048.30	1,506.72	1,675.00	168.28	3,450.00
PROFESSIONAL FEES-LEGAL	1,828.50	510.00	965.00	455.00	3,500.00
PROFESSIONAL FEES-OTHER	23,157.98	3,613.58	17,902.00	14,288.42	30,660.00
COMPUTER SERVICES	4,839.74	7,866.90	7,716.00	(150.90)	24,492.00
ADVERTISING	58.80		184.00	184.00	500.00
COMMUNITY RELATIONS		135.00		(135.00)	3,250.00
DUES	949.00	1,079.00	1,731.00	652.00	2,224.00
SUBSCRIPTIONS	1,284.76	284.60	1,433.00	1,148.40	1,705.00
TRAINING CLASSES & SEMINARS	7,194.70	5,285.00	18,753.00	13,468.00	20,350.00
TRAVEL EXPENSES-CLASS/SEMINARS	300.48	267.75	5,315.00	5,047.25	5,315.00
POST SECONDARY TUITION	719.72	1,603.87	5,662.00	4,058.13	12,000.00
POSTAGE	90.36	189.33	91.00	(98.33)	250.00
SUNDRY	530.77	163.72	21.00	(142.72)	1,650.00
PROPERTY AND LIABILITY INS.	20,043.00	23,020.00	25,079.00	2,059.00	50,159.00
VEHICLE INSURANCE	6,710.00	8,466.00	8,889.00	423.00	17,779.00
MISC. EQUIPMENT PURCHASES	223.00	3,595.48	15,498.00	11,902.52	30,995.00
	\$3,075,102.90	\$2,994,338.51	\$3,108,239.00	\$113,900.49	\$4,994,439.00

City of Ladue
PUBLIC WORKS DEPARTMENT EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SALARIES	\$352,766.85	\$351,793.84	\$353,880.00	\$2,086.16	\$718,811.00
SPECIAL PAY					23,265.00
OVERTIME	5,483.07	16,872.12	19,189.00	2,316.88	30,000.00
TEMPORARY AGENCIES		7,208.04		(7,208.04)	65,000.00
SOCIAL SECURITY & MEDICARE	26,324.00	27,450.55	27,700.00	249.45	57,033.00
MEDICAL INS.	59,996.28	55,267.22	58,368.00	3,100.78	116,736.00
DENTAL INS.	5,225.20	4,921.20	4,902.00	(19.20)	9,802.00
VISION INS.	1,398.54	1,398.54	1,398.00	(0.54)	2,797.00
LIFE INS.	831.70	840.04	840.00	(0.04)	1,682.00
DISABILITY INS.	1,241.51	1,257.00	1,260.00	3.00	2,516.00
RETIREMENT	101,838.14	81,917.58	89,097.00	7,179.42	89,097.00
WORKMEN'S COMP. INS.	13,175.15	12,450.00	13,682.00	1,232.00	27,365.00
OFFICE SUPPLIES & PRINTING	1,195.73	1,234.62	1,387.00	152.38	3,970.00
OPERATIONAL EQUIP. & SUPPLIES	1,890.87	4,113.80	1,804.00	(2,309.80)	9,000.00
GASOLINE	28,274.95	32,487.53	35,180.00	2,692.47	72,740.00
COMPUTER SUPPLIES	1,388.93	197.85	363.00	165.15	400.00
UNIFORMS	7,222.83	4,362.98	6,023.00	1,660.02	12,075.00
LINEN SERVICE	145.60	128.86	140.00	11.14	300.00
OTHER SUPPLIES	803.86	1,240.13	786.00	(454.13)	3,243.00
EQUIPMENT RENTAL			252.00	252.00	500.00
BUILDING MAINTENANCE	9,156.05	8,247.17	6,298.00	(1,949.17)	17,500.00
EQUIPMENT MAINTENANCE	14,034.22	18,553.03	11,313.00	(7,240.03)	41,000.00
VEHICLE MAINTENANCE	11,298.72	13,194.03	12,159.00	(1,035.03)	30,480.00
PARK & GROUNDS MAINTENANCE	6,648.45	2,306.99	18,505.00	16,198.01	25,200.00
MAINTENANCE CONTRACTS	1,160.52	917.12	1,545.00	627.88	1,900.00
ELECTRIC	1,985.83	1,981.57	2,656.00	674.43	6,047.00
GAS	2,354.90	1,975.60	2,755.00	779.40	4,332.00
WATER/SEWER	2,918.99	1,103.29	2,912.00	1,808.71	7,316.00

City of Ladue
PUBLIC WORKS DEPARTMENT EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
TRASH DISPOSAL	\$510.75	\$430.91	\$604.00	\$173.09	\$1,104.00
TELEPHONE	1,796.20	2,050.44	1,719.00	(331.44)	3,696.00
MOBILE PHONE	478.69	684.49	457.00	(227.49)	1,400.00
PROFESSIONAL FEES-LEGAL			252.00	252.00	500.00
PROFESSIONAL FEES-OTHER	98.75	26,455.33	15,102.00	(11,353.33)	30,200.00
COMPUTER SERVICES	4,364.83	451.62	3,228.00	2,776.38	4,000.00
ADVERTISING		221.20		(221.20)	1,000.00
DUES	179.00	184.00	400.00	216.00	400.00
SUBSCRIPTIONS	145.35	114.25	139.00	24.75	250.00
TRAINING CLASSES & SEMINARS	830.00	650.00	1,161.00	511.00	1,690.00
TRAVEL EXPENSES-CLASS/SEMINARS		338.98		(338.98)	1,000.00
POSTAGE	155.65	732.15	181.00	(551.15)	1,632.00
SUNDRY	555.26	798.84	1,238.00	439.16	2,560.00
PROPERTY AND LIABILITY INS.	13,468.00	14,456.00	15,179.00	723.00	30,358.00
VEHICLE INSURANCE	6,623.00	7,463.00	7,836.00	373.00	15,672.00
EQUIP. REPAIRS & MAINTENANCE	8,786.83	4,071.96	9,750.00	5,678.04	19,500.00
UTILITIES	4,262.51	5,595.36	3,855.00	(1,740.36)	9,193.00
SITE REPAIRS & MAINTENANCE	4,912.18		8,392.00	8,392.00	13,775.00
OUTSIDE SERVICES	7,681.00	6,605.00	9,936.00	3,331.00	25,000.00
ODOR CONSULTANT	10,000.00	10,000.00	10,000.00		10,000.00
	<u>\$723,608.89</u>	<u>\$734,724.23</u>	<u>\$763,823.00</u>	<u>\$29,098.77</u>	<u>\$1,553,037.00</u>

City of Ladue
ROAD & BRIDGE FUND BALANCE SHEET
June 30, 2014

	06/30/13	06/30/14
ASSETS		
CURRENT ASSETS		
<i>CASH</i>		
FIRST NATIONAL BANK (LADUE)	\$851,681.20	\$1,189,158.66
<i>INVESTMENTS</i>		
U.S. TREASURY & GOV'T SECURITS	900,000.00	900,000.00
<i>RECEIVABLES</i>		
ACCOUNTS RECEIVABLE	41,175.17	41,591.12
TOTAL CURRENT ASSETS	1,792,856.37	2,130,749.78
OTHER ASSETS		
TOTAL ASSETS	\$1,792,856.37	\$2,130,749.78
 LIABILITIES & FUND BALANCE		
CURRENT LIABILITIES		
OTHER CREDITS		
FUND BALANCE		
FUND BALANCE - RESTRICTED	1,860,072.14	1,860,072.14
FUND BALANCE - UNASSIGNED		257,013.79
NET INCOME YTD	(67,215.77)	13,663.85
TOTAL FUND BALANCE	1,792,856.37	2,130,749.78
TOTAL LIABILITIES & FUND BALANCE	\$1,792,856.37	\$2,130,749.78

City of Ladue
ROAD & BRIDGE FUND REVENUE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	REVENUE 06/30/13	REVENUE 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
MOTOR VEHICLE LICENSES	\$19,572.62	\$18,729.75	\$18,677.00	\$52.75	\$36,000.00
COUNTY ROAD FUND TAX	29,109.87	60,191.99	23,703.00	36,488.99	670,000.00
GASOLINE TAX	104,080.05	105,011.00	94,191.00	10,820.00	216,000.00
EARNINGS ON INVESTMENTS	1,773.57	2,151.03	1,511.00	640.03	5,000.00
SUNDRY	20,668.01	133,104.06	837,336.00	(704,231.94)	1,674,674.00
INSURANCE/COURT RECOVERIES					
	<u>\$175,204.12</u>	<u>\$319,187.83</u>	<u>\$975,418.00</u>	<u>(\$656,230.17)</u>	<u>\$2,601,674.00</u>

City of Ladue
ROAD & BRIDGE FUND EXPENDITURE REPORT
For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
ROAD & DRAINAGE MAINTENANCE	\$19,608.47	\$15,334.90	\$59,700.00	\$44,365.10	\$119,404.00
GUARD RAIL MAINTENANCE	14.49		17.00	17.00	4,000.00
RIGHT-OF-WAY MAINT.	1,318.44	3,228.70	3,919.00	690.30	21,500.00
ROAD SIGNS		969.18		(969.18)	3,000.00
SNOW & ICE REMOVAL	33,016.41	5,583.54	11,053.00	5,469.46	16,410.00
TRAFFIC SIGNAL MAINTENANCE	6,683.30	2,650.04	8,435.00	5,784.96	21,131.00
GASOLINE STORAGE TANKS	250.00	1,432.86	1,182.00	(250.86)	4,000.00
TREE REMOVAL		580.00		(580.00)	20,000.00
CLAYTON RD.(BUS. DISTR.)			10,002.00	10,002.00	20,000.00
CONWAY ROAD			52,470.00	52,470.00	104,934.00
LADUE ROAD	4,267.62		238,500.00	238,500.00	477,000.00
LAY ROAD		5,019.05	7,062.00	2,042.95	14,119.00
LITSINGER ROAD	46,663.01	146,122.34	194,856.00	48,733.66	389,714.00
MCKNIGHT ROAD	27,047.19	13,263.50	512,892.00	499,628.50	1,025,789.00
PRICE ROAD	1,550.96	17,339.87	49,644.00	32,304.13	99,285.00
PROFESSIONAL FEES	2,000.00		17,000.00	17,000.00	17,000.00
SUNDRY			252.00	252.00	500.00
TRANSFERS OUT	100,000.00	94,000.00	94,000.00		282,000.00
	<u>\$242,419.89</u>	<u>\$305,523.98</u>	<u>\$1,260,984.00</u>	<u>\$955,460.02</u>	<u>\$2,639,786.00</u>

City of Ladue
CAPITAL IMPROVEMENT FUND BALANCE SHEET
June 30, 2014

	<u>06/30/13</u>	<u>06/30/14</u>
ASSETS		
CURRENT ASSETS		
<i>CASH</i>		
FIRST NATIONAL BANK (LADUE)	\$903,214.28	\$2,034,941.99
<i>INVESTMENTS</i>		
U.S. TREASURY & GOV'T SECURITIES	1,750,000.00	
<i>RECEIVABLES</i>		
DUE FROM OTHER FUNDS		
ACCOUNTS RECEIVABLE	<u>107,611.11</u>	<u>121,842.04</u>
TOTAL CURRENT ASSETS	<u>2,760,825.39</u>	<u>2,156,784.03</u>
 TOTAL ASSETS	 <u><u>\$2,760,825.39</u></u>	 <u><u>\$2,156,784.03</u></u>
 LIABILITIES & FUND BALANCE		
<i>CURRENT LIABILITIES</i>		
ACCOUNTS PAYABLE		
DUE OTHER FUNDS		
TOTAL CURRENT LIABILITIES		
 <i>OTHER LIABILITIES</i>		
LONG TERM PAYABLE	<u>224,698.51</u>	<u>114,433.27</u>
TOTAL OTHER LIABILITIES	<u>224,698.51</u>	<u>114,433.27</u>
 TOTAL LIABILITIES	 <u><u>224,698.51</u></u>	 <u><u>114,433.27</u></u>
 FUND BALANCE		
RESERVE FOR EQUIPMENT PURCHASE		
FUND BALANCE - RESTRICTED	2,464,690.59	2,464,690.59
RESERVE FOR ENCUMBRANCES		
FUND BALANCE - UNASSIGNED		109,766.41
NET INCOME YTD	<u>71,436.29</u>	<u>(532,106.24)</u>
TOTAL FUND BALANCE	<u>2,536,126.88</u>	<u>2,042,350.76</u>
 TOTAL LIABILITIES & FUND BALANCE	 <u><u>\$2,760,825.39</u></u>	 <u><u>\$2,156,784.03</u></u>

City of Ladue
 CAPITAL IMPROVEMENT FUND REVENUE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	REVENUE 06/30/13	REVENUE 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SALES TAX	\$394,728.69	\$404,830.95	\$379,735.00	\$25,095.95	\$792,500.00
EARNINGS ON INVESTMENTS	2,298.08	3,317.30	228.00	3,089.30	1,000.00
SUNDRY	213,442.33	85,404.00	42,750.00	42,654.00	85,500.00
TRANSFERS IN			6,186.00	(6,186.00)	6,186.00
	<u>\$610,469.10</u>	<u>\$493,552.25</u>	<u>\$428,899.00</u>	<u>\$64,653.25</u>	<u>\$885,186.00</u>

City of Ladue
 CAPITAL IMPROVEMENT FUND EXPENDITURE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SUNDRY	\$12,509.82	\$8,493.60		(\$8,493.60)	
CAPITAL ACQUISITIONS	418,650.78	906,588.67	1,180,566.00	273,977.33	2,361,134.00
EQUIPMENT PURCHASES	81,875.26	110,576.22	160,218.00	49,641.78	320,438.00
VEHICLE PURCHASES	25,996.95		158,826.00	158,826.00	317,648.00
	<u>\$539,032.81</u>	<u>\$1,025,658.49</u>	<u>\$1,499,610.00</u>	<u>\$473,951.51</u>	<u>\$2,999,220.00</u>

City of Ladue
STORM WATER FUND BALANCE SHEET
June 30, 2014

	<u>06/30/13</u>	<u>06/30/14</u>
ASSETS		
CURRENT ASSETS		
<i>CASH</i>		
FIRST NATIONAL BANK (LADUE)	\$1,085,651.59	\$1,778,684.47
<i>INVESTMENTS</i>		
U.S. TREASURY & GOV'T SECURITIES	4,600,000.00	4,600,000.00
<i>RECEIVABLES</i>		
DUE FROM OTHER FUNDS		
ACCOUNTS RECEIVABLE	<u>128,952.49</u>	<u>145,811.47</u>
TOTAL CURRENT ASSETS	<u>5,814,604.08</u>	<u>6,524,495.94</u>
 TOTAL ASSETS	 <u><u>\$5,814,604.08</u></u>	 <u><u>\$6,524,495.94</u></u>
 LIABILITIES & FUND BALANCE		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE		
DUE OTHER FUNDS		
TOTAL CURRENT LIABILITIES		
 TOTAL LIABILITIES		
 FUND BALANCE		
FUND BALANCE - RESTRICTED	5,476,251.00	5,476,251.00
RESERVE FOR ENCUMBRANCES		
FUND BALANCE - UNASSIGNED		639,241.64
NET INCOME YTD	<u>338,353.08</u>	<u>409,003.30</u>
TOTAL FUND BALANCE	<u>5,814,604.08</u>	<u>6,524,495.94</u>
 TOTAL LIABILITIES & FUND BALANCE	 <u><u>\$5,814,604.08</u></u>	 <u><u>\$6,524,495.94</u></u>

City of Ladue
 STORM WATER FUND REVENUE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	REVENUE 06/30/13	REVENUE 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SALES TAX	\$464,386.80	\$476,271.20	\$446,577.00	\$29,694.20	\$932,000.00
EARNINGS ON INVESTMENTS	3,898.94	4,433.17	3,653.00	780.17	20,000.00
SUNDRY	23,745.73	89,577.47	837,768.00	(748,190.53)	1,675,540.00
	<u>\$492,031.47</u>	<u>\$570,281.84</u>	<u>\$1,287,998.00</u>	<u>(\$717,716.16)</u>	<u>\$2,627,540.00</u>

City of Ladue
 STORM WATER FUND EXPENDITURE REPORT
 For the Six Months Ending June 30, 2014

DESCRIPTION	EXPENDITURES 06/30/13	EXPENDITURES 06/30/14	YEAR-TO-DATE BUDGET	ACT VS. BUD. VARIANCE	ANNUAL BUDGET
SUNDRY	\$59.41		\$25,002.00	\$25,002.00	\$50,000.00
STORM WATER INFRASTRUCTURE	153,618.98	154,278.54	1,340,910.00	1,186,631.46	2,681,818.00
TRANSFERS OUT		7,000.00	7,000.00		21,000.00
	<u>\$153,678.39</u>	<u>\$161,278.54</u>	<u>\$1,372,912.00</u>	<u>\$1,211,633.46</u>	<u>\$2,752,818.00</u>

CITY OF LADUE
INVESTMENTS
6/30/2014

GENERAL FUND

CUSIP	DESCRIPTION	PURCHASE DATE	DUE DATE	INT RATE %	PAR VALUE	PURCHASE PRICE	INT. EARNED Bank Posted	INT. ACCRUAL Frm Bnk Pst to EOM	RECD.
1014873798	1ST NATL CDARS	1/31/2013	1/30/2014	0.40	1,003,989.34	1,000,000.00	3,989.34		1/30/2014
1015109811	1ST NATL CDARS	3/28/2013	3/27/2014	0.40	501,994.67	500,000.00	1,994.67		3/27/2014
1015194959	1ST NATL CDARS	4/18/2013	4/17/2014	0.40	1,003,989.33	1,000,000.00	3,989.33		4/17/2014
212500	1ST NATL BK. CD	5/22/2013	5/22/2014	0.30	702,099.56	700,000.00	2,099.56		5/22/2014
201265	1ST NATL BK. CD	8/27/1983	10/24/2014	0.20	7,321.39	7,306.82	14.57		
1015688501	1ST NATL CDARS	8/22/2013	8/21/2014	0.40	750,000.00	750,000.00			
1015934413	1ST NATL CDARS	10/24/2013	10/23/2014	0.40	600,000.00	600,000.00			
213361	1ST NATL BK. CD	12/19/2013	12/18/2014	0.30	500,000.00	500,000.00			
1016274344	1ST NATL CDARS	1/30/2014	1/29/2015	0.35	1,000,000.00	1,000,000.00			
1016470291	1ST NATL CDARS	3/27/2014	3/26/2015	0.35	500,000.00	500,000.00			
1016541083	1ST NATL CDARS	4/17/2014	4/16/2015	0.35	1,000,000.00	1,000,000.00			
214073	1ST NATL BK. CD	5/22/2014	5/22/2015	0.30	700,000.00	700,000.00			
					<u>\$5,057,321.39</u>	<u>\$5,057,306.82</u>			

ROAD & BRIDGE FUND

CUSIP	DESCRIPTION	PURCHASE DATE	DUE DATE	INT RATE %	PAR VALUE	PURCHASE PRICE	INT. EARNED Bank Posted	INT. ACCRUAL Frm Bnk Pst to EOM	RECD.
211877	1ST NATL BK. CD	1/28/2013	1/28/2014	0.45	200,599.87	200,000.00	599.87		1/28/2014
1015332189	1ST NATL CDARS	5/23/2013	5/22/2014	0.40	501,994.66	500,000.00	1,994.66		5/22/2014
1016039248	1ST NATL CDARS	11/21/2013	11/20/2014	0.40	200,000.00	200,000.00			
213632	1ST NATL BK. CD	1/30/2014	1/29/2015	0.30	200,000.00	200,000.00			
1016658762	1ST NATL CDARS	5/22/2014	5/21/2015	0.35	500,000.00	500,000.00			
					<u>\$900,000.00</u>	<u>\$900,000.00</u>			

CAPT. IMPR. FUND

CUSIP	DESCRIPTION	PURCHASE DATE	DUE DATE	INT RATE %	PAR VALUE	PURCHASE PRICE	INT. EARNED Bank Posted	INT. ACCRUAL Frm Bnk Pst to EOM	RECD.
1014969698	1ST NATL CDARS	2/28/2013	2/27/2014	0.40	501,994.67	500,000.00	1,994.67		2/27/2014
1015357556	1ST NATL CDARS	5/30/2013	5/29/2014	0.40	501,994.66	500,000.00	1,994.66		5/29/2014
					<u>\$0.00</u>	<u>\$0.00</u>			

STORM WATER FUND

CUSIP	DESCRIPTION	PURCHASE DATE	DUE DATE	INT RATE %	PAR VALUE	PURCHASE PRICE	INT. EARNED Bank Posted	INT. ACCRUAL Frm Bnk Pst to EOM	RECD.
211880	1ST NATL BANK CD	1/28/2013	1/28/2014	0.30	501,499.68	500,000.00	1,499.68		1/28/2014
1015027505	1ST NATL CDARS	3/14/2013	3/13/2014	0.40	1,003,989.32	1,000,000.00	3,989.32		3/13/2014
212361	1ST NATL BANK CD	4/24/2013	4/24/2014	0.30	1,002,999.37	1,000,000.00	2,999.37		4/24/2014
1015305017	1ST NATL CDARS	5/16/2013	5/15/2014	0.40	501,994.67	500,000.00	1,994.67		5/15/2014
1015576959	1ST NATL CDARS	7/25/2013	7/24/2014	0.40	500,000.00	500,000.00			
1015688544	1ST NATL CDARS	8/22/2013	8/21/2014	0.40	1,100,000.00	1,100,000.00			
1016274255	1ST NATL CDARS	1/30/2014	1/29/2015	0.35	250,000.00	250,000.00			
213631	1ST NATL BANK CD	1/30/2014	1/29/2015	0.30	250,000.00	250,000.00			
1016420782	1ST NATL CDARS	3/13/2014	3/12/2015	0.35	1,000,000.00	1,000,000.00			
213995	1ST NATL BANK CD	4/24/2014	4/24/2015	0.30	1,000,000.00	1,000,000.00			
1016641509	1ST NATL CDARS	5/15/2014	5/14/2015	0.35	500,000.00	500,000.00			
					<u>\$4,600,000.00</u>	<u>\$4,600,000.00</u>			

ALL FUNDS

\$10,557,321.39 \$10,557,306.82