

LOWRY CITY
REGULAR BOARD OF ALDERMEN MEETING
Tentative Agenda
Tuesday, September 16, 2025 6:00 pm
Lowry City Hall Board Room

1. **Call to order**
2. **Pledge of Allegiance**
3. **Roll Call**
 - A. East Ward Alderman Jackie Cutler
 - B. East Ward Alderman Charles Cone
 - C. West Ward Alderman Shirley Edmunds
 - D. West Ward Alderman Sean Langston
 - E. Mayor Patricia Landes
4. **Minutes Approval**
 - A. Tax levy hearing minutes from August 19, 2025
 - B. Regular session minutes from August 19, 2025
 - C. Closed session minutes from August 19, 2025
5. **Approve bills list:**
 - A. *Included in the bills list is an invoice from Wommack Monument for damage to a stone. The total was \$2,312.*
6. **Financial reports:**
 - A. Reports for month ending August 31, 2025
7. **Old or unfinished business-**
8. **New business-**
9. **Citizen input-comments or questions:**

(Please state name for the minutes of the meeting and limit comments to three minutes.)
10. **Department reports**
 - A. **Police Department**-by *Police Chief Charles Hodges*
 - B. **Fire Department Report** by *Fire Chief Justin Norris*
 - C. **Public Works Department Report** by *Public Works Supervisor Josh Muller*
11. **Mayor's Notes:**
12. **Adjournment of regular open session:**

On September 12, 2025 a copy of this notice was posted on the city's public board by the city clerk pursuant to RSMo. 610.02. A copy was also emailed to the St. Clair County Courier by Lowry City Clerk John Farrell.

In compliance with the American Disabilities Act, persons needing special accommodations to attend please contact city hall at least 48 hours in advance of the meeting and communicate your needs.

Copies of related reports, minutes or bill/ordinances may be obtained by contacting city hall prior to 3p.m. the day of the meeting. All other records may be obtained during regular business hours.

LOWRY CITY BOARD OF ALDERMEN
REGULAR COUNCIL MEETING
Tuesday, Aug. 19, 2025 6:00 pm
Draft Minutes

Call to Order and Pledge of Allegiance:

Mayor Patricia Landes called the regular session of the Lowry City Board of Aldermen to order at 6 p.m. in the council room at city hall. Board members attending included East Ward Aldermen Charles Cone and Jackie Cutler, West Ward Aldermen Sean Langston and Shirley Edmunds. City employees attending the meeting included Police Chief Charles Hodges, Water and Wastewater Superintendent Josh Muller and City Clerk John Farrell. Fire Chief Justin Norris and several others from the community were also in attendance. Notice of the meeting was given pursuant to RSMo. 610.020. The Pledge of Allegiance was led by Landes.

Approval of Minutes:

The board reviewed the regular session minutes from July 15, 2025. Langston moved and Edmunds seconded to approve the minutes. The motion carried by a unanimous vote.

Bills:

A list of bills was presented for approval.

Langston moved and Cone seconded the motion to approve the bills presented. The motion passed unanimously.

Financial Reports:

Financial reports for the month ending July 30, 2025 were presented and reviewed. Langston moved and Edmunds seconded to accept the financial reports. The motion carried by a unanimous vote.

Old or Unfinished business:

- A. Langston noted the board was to carry-over a discussion regarding damage from mowers at the cemetery at this month's meeting. Muller noted he will address the matter in closed session.

New business:

- A. Bill 2025 – 05-Setting Tax Levy was presented for approval. On a motion from Cone and a second by Cutler the board unanimously agreed to have the first reading of the bill fixing the annual rate of levy for the 2025 real estate and personal property within the city limits of Lowry City.

The current taxing authority's proposed rate is \$0.8246 per \$100 of assessed valuation (\$0.6293-general operating and \$0.1953-street light). Landes read the bill in its entirety. Langston moved and Edmunds seconded to accept the first reading of the bill. The vote was unanimous. Langston moved and Cutler seconded to have the second reading by title only. The vote was unanimous. Landes read the bill by title only. Langston moved and Cone seconded to accept the second reading of the bill by title only. The vote was unanimous. Cone moved to adopt the bill as resolution 2025-05. Cutler seconded and the vote was unanimous by a roll call vote.

- B. Fiber internet connection through Conexon Connect was discussed. Farrell noted the internet service is available at city hall. He noted several issues with Brightspeed service recently and also in the past. Farrell presented a price comparison showing an estimated \$150 savings each month by switching to Conexon Connect. On a motion

from Edmunds and a second from Cone the board unanimously agreed to allow Farrell to set up service with Conexon Connect.

Schaelyn Blevins was in the audience and asked if Conexon Connect was available to all residents in Lowry City. It was noted if residents are on Sac Osage Electric the service should be available. The service is not yet available to those on Evergy.

There was discussion regarding representatives from Brightspeed recently visiting the city and noted construction for fiber service through their company should begin in the next month.

Citizen input:

There was no input.

Department Reports:

Police Department: Chief Hodges reported 111 tickets have been issued for various offenses since February 2025. He explained 18 of those were issued from June 17 through July 14 and 18 were issued from July 18 until present. Hodges stated officers have arrested three individuals on warrants, taken an informational report, a stealing report and a private property accident report. He noted the records management system should be ready to use by the end of August. It is currently being tested and he is practicing to teach the officers how to use it.

Cutler asked Hodges about traffic signs in the city noting several are not pointing in the correct position. Hodges noted a list will be made and turned over to Muller to make repairs if need be.

Fire Department: Fire Chief Norris noted the department has been busy with calls, especially motor vehicle accidents. He reported a vehicle firefighting class was held July 26 and firefighters from Roscoe, Sac-Osage, Deepwater and Iconium attended. MU hosted the class and several were certified. Norris reported on the condition of the department's fleet noting some mechanical issues. He noted grant opportunities are opening up and spoke of a Missouri Department of Conservation grant that if the department spends \$20,000 they can be reimbursed \$10,000. Norris said there are upcoming training opportunities for the general public noting a CPR class in Deepwater and also a Narcan training class in November.

Norris mentioned a discussion with St. Clair County Clerk Holly Fletcher in reference to making Lowry City Fire Department a tax-based entity. He explained the fire districts are already separated in the county and it would take a vote of the people to determine a tax levy rate. Norris briefly explained the process to get it on an upcoming ballot and said he will keep working to see how soon the matter could be put on a ballot, but hopes for maybe April.

Lowry City Fire Women's Auxiliary- Blevins announced the Lowry City Fire Women's Auxiliary obtained its 501 (C)(3) tax status. She noted a Christmas event is being planned for December 13 at the firehouse.

Public Works:

Muller reported on the mowing progress throughout the city. He noted several parts that have been replaced on the city lawnmowers. Muller stated he is waiting on parts to make repairs at the city's lift stations.

He asked for approval to purchase two backpack blowers to keep headstones clear of grass at the cemetery. Muller noted one is brand new at a cost of \$489 and the other is used from a private party, but is in very good condition. On a motion from Langston and a second from Edmunds the board unanimously agreed to allow up to \$800 for the purchase.

Muller presented bids for mini excavators. A bid from Sievers JCB, Saint Peter, Mo, for a 2018 model with attachments was presented for \$59,500. A bid for a 2019 Case with attachments from Luby Equipment, Fenton, Mo. was presented for \$58,595. A \$70,050 bid from Hayden Machinery, Springfield, Mo, was presented for a 2023 Hyundai Robex 55-9A with four buckets a 24" digging bucket, a 36" ditching bucket smooth edge, a 36" bucket with teeth and a 12" digging bucket. Muller stated he would prefer this piece of equipment due to it only having 14 hours and it comes with a three-year or 3,000-hour warranty. On a motion from Langston and a second from Edmunds the board authorized the purchase from Hayden Machinery. The vote was tied with Langston and Edmunds voting in favor and Cutler and Cone voting against. Landes broke the tie and voted in favor of the purchase.

Discussion was held in reference to a trailer to haul the new piece of equipment. Muller noted a 2025 trailer for sale for \$8,500. It was noted Jordan Stinnett has a trailer for sale for \$4,800 on Facebook Marketplace. Farrell called Stinnett during the meeting and asked if he would take \$4,500 for the trailer and it was agreed on. On a motion from Langston and a second from Edmunds the board authorized the purchase from Stinnett. The vote was tied with Langston and Edmunds voting in favor and Cutler and Cone voting against. Landes broke the tie and voted in favor of the purchase.

Mayor's notes:

Mayor Landes had nothing to add.

Adjourn to closed session:

Langston moved and Edmunds seconded to adjourn to closed session pursuant to 610.021. Hiring, firing, promoting or discipline of a specific employee (3). The motion passed unanimously by a roll call vote.

Adjournment of regular open session:

Following the closed session, Langston moved to adjourn the regular meeting. With no quorum present the motion died for lack of a second and the board members who remained left.

{Seal}

Patricia Landes, Mayor

Attest:

John Farrell, City Clerk

Tax Levy Hearing

Tuesday, August 19, 2025 at 5:45 p.m.

On Tuesday, Aug. 19, The Lowry City Board of Aldermen held a special tax levy hearing at 6 p.m. in the council room at city hall. Mayor Patricia Landes called of the hearing to order. Board members attending included East Ward Aldermen Charles Cone and Jackie Cutler, West Ward Aldermen Sean Langston and Shirley Edmunds. City employees attending the meeting included City Clerk John Farrell. No one else was in attendance for the hearing.

Notice of the meeting was posted at three locations including Lowry City Hall, The Landmark and Lowry City Farmers Exchange. It was not run as an ad in the St. Clair County Courier due to not receiving information from the St. Clair County Clerk by the deadline for the newspaper.

Landes explained the tax rate.

Current Year (2025) Proposed Tax Rate Ceiling

General Revenue .6293
Street Light .1953
Total .8246

The current taxing authority's proposed rate is .8246 cents per one hundred dollars evaluation.

SOURCE	2024 FINAL VALUATION	2025 ESTIMATED VALUATION
Real Estate	\$4,714,744	\$5,274,058
Personal Property	\$1,148,524	\$1,296,679
Allowance for New development	\$ 0	\$ 0
Total	<u>\$ 5,863,268</u>	<u>\$ 6,375,062</u>

Last year (2024) Tax Rate Ceiling

General Revenue \$0.6691
Street Lights \$0.2077
Total .8768

SOURCE	2023 FINAL VALUATION	2024 ESTIMATED VALUATION
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Real Estate	\$4,636,813	\$4,714,744
Personal Property	\$1,199,576	\$1,112,054
Allowance for		
New development	<u>\$ 0</u>	<u>\$ 0</u>
Total	<u>\$ 5,836,389</u>	<u>\$ 5,826,798</u>

With no input from anyone attending, Mayor Landes closed the meeting at 6:00 p.m.

{Seal}

Patricia Landes, Mayor

Attest:

John Farrell, City Clerk

Lowry City
Balance Sheet
As of August 31, 2025

	Aug 31, 25
ASSETS	
Current Assets	
Checking/Savings	
01-1001 · Operating Checking	493,513.17
01-1002 · General Fund Savings	613.53
01-1003 · General Hawthorn Checking	1,412.10
02-1001 · Water & Sewer Checking	199,640.92
02-1002 · Water & Sewer Surplus Savings	6,560.93
02-1003 · Water & Sewer Revenue Savings	129,944.45
02-1004 · Water Meter CD	10,000.00
02-1005 · Water & Sewer Revenue CD	20,000.00
03-1001 · Streets Checking	99,227.68
04-1001 · Fire Dept Checking	27,819.52
04-1002 · Fire Dept Savings	27,103.81
05-1001 · Police Dept Checking	4,077.86
05-1002 · Police L.E.T. Savings	3,107.70
06-1001 · Cemetery Checking	88,477.91
06-1002 · Cemetery Land Purchase Savings	9,706.21
06-1003 · Cemetery Savings	17,474.42
06-1004 · Cemetery Land Purchase CD1	6,404.00
06-1005 · Cemetery Land Purchase CD2	22,000.00
06-1006 · Cemetery Land Purchase CD3	3,000.00
06-1007 · LC Cemetery CD	25,000.00
06-1008 · Cemetery Trust Fund CD1	3,726.00
06-1009 · Cemetery Trust Fund CD2	5,000.00
06-1010 · Cemetery Trust Fund CD3	1,800.00
06-1011 · Cemetery Trust Fund CD4	5,029.00
06-1012 · Cemetery Trust Fund CD5	18,650.00
06-1013 · Cemetery Trust Fund CD6	11,000.00
06-1014 · Cemetery Trust Fund CD7	18,000.00
Total Checking/Savings	1,258,289.21
Accounts Receivable	
1201 · Accounts Receivable	31,164.10
Total Accounts Receivable	31,164.10
Other Current Assets	
Undeposited Funds	1,030.00
Total Other Current Assets	1,030.00
Total Current Assets	1,290,483.31
TOTAL ASSETS	1,290,483.31

Lowry City
Balance Sheet
As of August 31, 2025

	Aug 31, 25
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3002 · Accrued Payroll Taxes	
941 Tax Withholding	3,425.36
Aflac	54.48
Child Support	378.46
Health/Disability Insurance	556.20
State Withholding	628.00
Total 3002 · Accrued Payroll Taxes	5,042.50
3004 · Sales Tax Payable	1,351.72
Total Other Current Liabilities	6,394.22
Total Current Liabilities	6,394.22
Total Liabilities	6,394.22
Equity	
5001 · Fund Balances	
001-109 · General Funds	
01-5001 · General	887,066.79
03-5001 · Streets	-88,661.01
04-5001 · Fire Department	52,257.37
05-5001 · Police	-86,383.63
06-5001 · Cemetery	200,258.78
07-5001 · Hawthorn	278.79
Total 001-109 · General Funds	964,817.09
300-399 · Capital Projects Funds	
11-5001 · FY 22 Police Vehicle	40,000.00
Total 300-399 · Capital Projects Funds	40,000.00
600-799 · Enterprise and Utility Funds	
02-5001 · Water and Sewer	437,929.79
Total 600-799 · Enterprise and Utility Funds	437,929.79
Total 5001 · Fund Balances	1,442,746.88
zzzzzz0 · Retained Earnings	-71,040.04
Net Income	-87,617.75
Total Equity	1,284,089.09
TOTAL LIABILITIES & EQUITY	1,290,483.31

Lowry City
Profit & Loss by Fund
August 2025

Ordinary Income/Expense	01 General	02 Water...	03 Streets	04 Fire	05 Police	06 Ceme...	Unclassif...	TOTAL
Income								
01-7008 · Gen Fuel (Dept Reim)	792.40	0.00	0.00	0.00	0.00	0.00	0.00	792.40
01-7015 · Gen Interest	861.55	0.00	0.00	0.00	0.00	0.00	0.00	861.55
01-7018 · Gen License-Business, Liq.	75.00	0.00	0.00	0.00	0.00	0.00	0.00	75.00
01-7026 · Gen Rental Civic Center Bldg	355.00	0.00	0.00	0.00	0.00	0.00	0.00	355.00
01-7030 · Gen Tax-City Property	322.36	0.00	0.00	0.00	0.00	0.00	0.00	322.36
01-7032 · Gen Tax-Franchise	2,229.91	0.00	0.00	0.00	0.00	0.00	0.00	2,229.91
01-7033 · Gen Tax-Local Sales Tax	7,591.33	0.00	0.00	0.00	0.00	0.00	0.00	7,591.33
01-7034 · Gen Tax-Local Use	3,195.22	0.00	0.00	0.00	0.00	0.00	0.00	3,195.22
01-7036 · Gen Tax-Sales	7,591.40	0.00	0.00	0.00	0.00	0.00	0.00	7,591.40
02-7015 · WS Interest	0.00	117.59	0.00	0.00	0.00	0.00	0.00	117.59
02-7020 · WS Meter Deposits	0.00	300.00	0.00	0.00	0.00	0.00	0.00	300.00
02-7044 · WS Water-Primacy Fee	0.00	78.86	0.00	0.00	0.00	0.00	0.00	78.86
02-7046 · WS Water-Sales	0.00	8,637.61	0.00	0.00	0.00	0.00	0.00	8,637.61
02-7047 · WS Sewer Sales	0.00	5,768.27	0.00	0.00	0.00	0.00	0.00	5,768.27
03-7035 · ST Tax-Motor Vehicle Fuel	0.00	0.00	2,160.70	0.00	0.00	0.00	0.00	2,160.70
03-7039 · ST Tax-Vehicle Sales	0.00	0.00	521.72	0.00	0.00	0.00	0.00	521.72
03-7042 · ST Vehicle Fee	0.00	0.00	200.53	0.00	0.00	0.00	0.00	200.53
04-7003 · FD Donations	0.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00
04-7022 · FD Misc	0.00	0.00	0.00	135.50	0.00	0.00	0.00	135.50
04-7033 · FD Tax-Local Sales Tax	0.00	0.00	0.00	1,818.29	0.00	0.00	0.00	1,818.29
05-7005 · PD Fines	0.00	0.00	0.00	0.00	1,633.50	0.00	0.00	1,633.50
05-7006 · PD LET	0.00	0.00	0.00	0.00	36.00	0.00	0.00	36.00
06-7003 · Cem Donations	0.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00
06-7015 · Cem Interest	0.00	0.00	0.00	0.00	0.00	3,299.75	0.00	3,299.75
06-7024 · Cem Plots, Digging	0.00	0.00	0.00	0.00	0.00	600.00	0.00	600.00
Total Income	23,014.17	14,902.33	2,882.95	2,153.79	1,669.50	3,999.75	0.00	48,622.49
Gross Profit	23,014.17	14,902.33	2,882.95	2,153.79	1,669.50	3,999.75	0.00	48,622.49

Lowry City
Profit & Loss by Fund
August 2025

Expense	01 General	02 Water...	03 Streets	04 Fire	05 Police	06 Ceme...	Unclassif...	TOTAL
01-9001 · Gen-Ad	78.00	0.00	0.00	0.00	0.00	0.00	0.00	78.00
01-9011 · Gen-Fuel	1,494.95	0.00	0.00	0.00	0.00	0.00	0.00	1,494.95
01-9013 · Gen-Insurance	138.03	0.00	0.00	0.00	0.00	0.00	0.00	138.03
01-9014 · Gen-Insurance-Health	2,781.00	0.00	0.00	0.00	0.00	0.00	0.00	2,781.00
01-9016 · Gen-Insurance-Work Comp	408.00	0.00	0.00	0.00	0.00	0.00	0.00	408.00
01-9018 · Gen-Legal-Acct	157.50	0.00	0.00	0.00	0.00	0.00	0.00	157.50
01-9021 · Gen-Mayor-Council	400.00	0.00	0.00	0.00	0.00	0.00	0.00	400.00
01-9024 · Gen-Misc	3,567.86	0.00	0.00	0.00	0.00	0.00	0.00	3,567.86
01-9030 · Gen-Repairs & Maintenance	505.13	0.00	5.16	0.00	0.00	0.00	0.00	510.29
01-9032 · Gen-Supplies	797.93	0.00	0.00	0.00	0.00	0.00	0.00	797.93
01-9034 · Gen-Taxes-FICA	379.37	389.39	158.78	0.00	169.73	112.91	0.00	1,210.18
01-9039 · Gen-Utilities-Phone elect tr...	1,327.36	0.00	0.00	0.00	0.00	0.00	0.00	1,327.36
01-9041 · Gen-Utilities-Street Lights	1,414.40	0.00	0.00	0.00	0.00	0.00	0.00	1,414.40
01-9043 · Gen-Wages	4,958.96	0.00	0.00	0.00	0.00	0.00	0.00	4,958.96
01-9045 · Hawthorne Debit Card Char...	0.00	0.00	0.00	0.00	0.00	0.00	-597.53	-597.53
02-9005 · WS-Annual Sewer Fee	0.00	238.45	0.00	0.00	0.00	0.00	0.00	238.45
02-9008 · WSS-Equip	0.00	84,624.66	0.00	0.00	0.00	0.00	0.00	84,624.66
02-9011 · WS-Fuel	0.00	236.06	0.00	0.00	0.00	0.00	0.00	236.06
02-9017 · WS-Lagoon Water Testing	0.00	1,010.00	0.00	0.00	0.00	0.00	0.00	1,010.00
02-9030 · WS-Repairs & Maintenance	0.00	259.01	0.00	0.00	0.00	0.00	0.00	259.01
02-9032 · WS-Supplies	0.00	87.36	0.00	0.00	0.00	0.00	0.00	87.36
02-9036 · WS-Training-Meeting	0.00	725.00	0.00	0.00	0.00	0.00	0.00	725.00
02-9039 · WS-Utilities-Phone elec trash	0.00	1,281.08	0.00	0.00	0.00	0.00	0.00	1,281.08
02-9043 · WS-Wages	0.00	4,962.61	0.00	0.00	0.00	0.00	0.00	4,962.61
03-9011 · ST-Fuel	0.00	0.00	292.93	0.00	0.00	0.00	0.00	292.93
03-9030 · ST-Repairs & Maintenance	0.00	0.00	178.50	0.00	0.00	0.00	0.00	178.50
03-9032 · ST-Supplies	0.00	0.00	88.71	0.00	0.00	0.00	0.00	88.71
03-9043 · ST-Wages	0.00	165.00	2,083.78	0.00	0.00	0.00	0.00	2,248.78
04-9008 · FD-Equip	0.00	0.00	0.00	172.00	0.00	0.00	0.00	172.00
04-9011 · FD-Fuel	0.00	0.00	0.00	54.24	0.00	0.00	0.00	54.24
04-9039 · FD-Utilities-Phone elect trash	0.00	0.00	0.00	41.63	0.00	0.00	0.00	41.63
05-9011 · PD-Fuel	0.00	0.00	0.00	0.00	167.54	0.00	0.00	167.54
05-9043 · PD-Wages	0.00	0.00	0.00	0.00	2,218.75	0.00	0.00	2,218.75
06-9001 · Cem-Ad	0.00	0.00	0.00	0.00	0.00	20.50	0.00	20.50
06-9008 · Cem-Equip	0.00	0.00	0.00	0.00	0.00	1,267.98	0.00	1,267.98
06-9011 · Cem-Fuel	0.00	0.00	0.00	0.00	0.00	51.95	0.00	51.95
06-9030 · Cem-Repairs & Maintenance	0.00	0.00	0.00	0.00	0.00	178.50	0.00	178.50

Lowry City
Profit & Loss by Fund

August 2025

	01 General	02 Water...	03 Streets	04 Fire	05 Police	06 Ceme...	Unclassif...	TOTAL
06-9032 · Cem-Supplies	0.00	0.00	0.00	0.00	0.00	650.68	0.00	650.68
06-9043 · Cem-Wages	0.00	0.00	0.00	0.00	0.00	1,480.16	0.00	1,480.16
Total Expense	18,408.49	93,978.62	2,807.86	267.87	2,556.02	3,762.68	-597.53	121,184.01
Net Ordinary Income	4,605.68	-79,076.29	75.09	1,885.92	-886.52	237.07	597.53	-72,561.52
Net Income	4,605.68	-79,076.29	75.09	1,885.92	-886.52	237.07	597.53	-72,561.52

8:51 AM

09/09/25

Accrual Basis

Lowry City

Profit & Loss Budget vs. Actual

July through August 2025

	Jul - Aug 25	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01-7007 · Gen Fireworks Fund Donati...	20.00	3,500.00	-3,480.00	0.6%
01-7008 · Gen Fuel (Dept Reim)	1,609.33	16,000.00	-14,390.67	10.1%
01-7011 · Gen Health Ins. Employee ...	0.00	9,640.80	-9,640.80	0.0%
01-7015 · Gen Interest	1,012.10	300.00	712.10	337.4%
01-7016 · Gen License-Building Permit	0.00	45.00	-45.00	0.0%
01-7017 · Gen License-Dog	0.00	10.00	-10.00	0.0%
01-7018 · Gen License-Business, Liq.	550.00	1,200.00	-650.00	45.8%
01-7022 · Gen Misc	3,567.86			
01-7023 · Gen Other Revenues	0.00	9,100.00	-9,100.00	0.0%
01-7026 · Gen Rental Civic Center Bldg	355.00	1,500.00	-1,145.00	23.7%
01-7030 · Gen Tax-City Property	839.11	52,000.00	-51,160.89	1.6%
01-7032 · Gen Tax-Franchise	4,706.71	41,000.00	-36,293.29	11.5%
01-7033 · Gen Tax-Local Sales Tax	13,823.54	150,000.00	-136,176.46	9.2%
01-7034 · Gen Tax-Local Use	5,949.97	30,000.00	-24,050.03	19.8%
01-7036 · Gen Tax-Sales	13,823.57			
01-7045 · Hawthorn checking deposit	457.99			
02-7015 · WS Interest	234.27	1,000.00	-765.73	23.4%
02-7020 · WS Meter Deposits	50.00	1,000.00	-950.00	5.0%
02-7025 · WS Pump Sales	0.00	500.00	-500.00	0.0%
02-7036 · WS Tax-Sales	0.00	2,000.00	-2,000.00	0.0%
02-7043 · WS Water-Late Charges	0.00	4,500.00	-4,500.00	0.0%
02-7044 · WS Water-Primacy Fee	157.72	1,000.00	-842.28	15.8%
02-7045 · WS-Water-Reconnect Fees	0.00	200.00	-200.00	0.0%
02-7046 · WS Water-Sales	17,573.14	120,000.00	-102,426.86	14.6%
02-7047 · WS Sewer Sales	11,689.75	80,000.00	-68,310.25	14.6%
03-7035 · ST Tax-Motor Vehicle Fuel	4,406.93	22,582.00	-18,175.07	19.5%
03-7039 · ST Tax-Vehicle Sales	1,105.06	6,500.00	-5,394.94	17.0%
03-7040 · ST Transfer of Funds	0.00	35,018.00	-35,018.00	0.0%
03-7042 · ST Vehicle Fee	416.42	3,000.00	-2,583.58	13.9%
04-7003 · FD Donations	200.00			
04-7004 · FD Dues	100.00	20,000.00	-19,900.00	0.5%
04-7005 · FD Fire Calls	0.00	2,000.00	-2,000.00	0.0%
04-7022 · FD Misc	135.50			
04-7033 · FD Tax-Local Sales Tax	3,326.82	18,500.00	-15,173.18	18.0%
05-7005 · PD Fines	2,878.50	1,000.00	1,878.50	287.9%
05-7006 · PD LET	36.00			
05-7040 · PD Transfer of Funds	0.00	47,100.00	-47,100.00	0.0%
06-7003 · Cem Donations	100.00			
06-7015 · Cem Interest	3,299.75	16,000.00	-12,700.25	20.6%
06-7024 · Cem Plots, Digging	600.00	5,000.00	-4,400.00	12.0%
Total Income	93,025.04	701,195.80	-608,170.76	13.3%
Gross Profit	93,025.04	701,195.80	-608,170.76	13.3%

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Accrual Basis

Lowry City

Profit & Loss Budget vs. Actual

July through August 2025

	Jul - Aug 25	Budget	\$ Over Bud...	% of Budget
Expense				
01-9001 · Gen-Ad	112.05	1,000.00	-887.95	11.2%
01-9002 · Gen-Audit	0.00	7,700.00	-7,700.00	0.0%
01-9004 · Gen-Computer	0.00	2,000.00	-2,000.00	0.0%
01-9007 · Gen-Election	0.00	1,300.00	-1,300.00	0.0%
01-9008 · Gen-Equip	0.00	4,500.00	-4,500.00	0.0%
01-9010 · Gen-Fireworks	0.00	3,500.00	-3,500.00	0.0%
01-9011 · Gen-Fuel	1,494.95	16,000.00	-14,505.05	9.3%
01-9013 · Gen-Insurance	278.59	24,000.00	-23,721.41	1.2%
01-9014 · Gen-Insurance-Health	5,841.90	22,287.36	-16,445.46	26.2%
01-9016 · Gen-Insurance-Work Comp	408.00	3,000.00	-2,592.00	13.6%
01-9018 · Gen-Legal-Acct	157.50	500.00	-342.50	31.5%
01-9021 · Gen-Mayor-Council	650.00	4,100.00	-3,450.00	15.9%
01-9022 · Gen-Membership	0.00	5,000.00	-5,000.00	0.0%
01-9024 · Gen-Misc	5,568.36	2,000.00	3,568.36	278.4%
01-9027 · Gen-Petty Cash	0.00	150.00	-150.00	0.0%
01-9028 · Gen-Postage	74.00	400.00	-326.00	18.5%
01-9030 · Gen-Repairs & Maintenance	829.29	8,400.00	-7,570.71	9.9%
01-9032 · Gen-Supplies	1,730.84	4,000.00	-2,269.16	43.3%
01-9034 · Gen-Taxes-FICA	2,759.08	9,000.00	-6,240.92	30.7%
01-9035 · Gen-Taxes-Quarterly	0.00	5,000.00	-5,000.00	0.0%
01-9036 · Gen-Training-Meeting	0.00	1,000.00	-1,000.00	0.0%
01-9037 · Gen-Transfer of Funds	0.00	82,118.00	-82,118.00	0.0%
01-9039 · Gen-Utilities-Phone elect tr...	2,519.66	14,500.00	-11,980.34	17.4%
01-9040 · Gen-Utilities-Propane	0.00	6,000.00	-6,000.00	0.0%
01-9041 · Gen-Utilities-Street Lights	3,039.15	17,000.00	-13,960.85	17.9%
01-9043 · Gen-Wages	11,061.16	69,840.44	-58,779.28	15.8%
01-9045 · Hawthorne Debit Card Char...	-46.41			
02-9001 · WS-Ad	0.00	200.00	-200.00	0.0%
02-9005 · WS-Annual Sewer Fee	238.45	250.00	-11.55	95.4%
02-9008 · WSS-Equip	84,624.66	8,000.00	76,624.66	1,057.8%
02-9011 · WS-Fuel	236.06	3,500.00	-3,263.94	6.7%
02-9013 · WS-Insurance	0.00	4,000.00	-4,000.00	0.0%
02-9016 · WS-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
02-9017 · WS-Lagoon Water Testing	1,500.00	2,000.00	-500.00	75.0%
02-9019 · WS-Loan-Principal	17,000.00	32,000.00	-15,000.00	53.1%
02-9020 · WS-Loan-Interest	1,706.25	4,582.50	-2,876.25	37.2%
02-9021 · WS-Locates	0.00	300.00	-300.00	0.0%
02-9023 · WS-Meter Deposit Refunds	0.00	2,000.00	-2,000.00	0.0%
02-9024 · WS-Misc	0.00	500.00	-500.00	0.0%
02-9025 · WS-Obligated Savings	0.00	40,617.50	-40,617.50	0.0%
02-9026 · WS-Paying Agent Fees	647.66	1,400.00	-752.34	46.3%
02-9027 · WS-Petty Cash	0.00	100.00	-100.00	0.0%
02-9028 · WS-Postage	0.00	2,000.00	-2,000.00	0.0%
02-9029 · WS-Primacy Fees	0.00	2,000.00	-2,000.00	0.0%
02-9030 · WS-Repairs & Maintenance	579.24	6,000.00	-5,420.76	9.7%
02-9031 · WS-Rock	62.02			
02-9032 · WS-Supplies	996.29	7,000.00	-6,003.71	14.2%
02-9034 · WS-Taxes-FICA	0.00	5,000.00	-5,000.00	0.0%
02-9035 · WS-Taxes-Quarterly	0.00	2,500.00	-2,500.00	0.0%
02-9036 · WS-Training-Meeting	725.00	1,500.00	-775.00	48.3%
02-9039 · WS-Utilities-Phone elec trash	2,947.94	16,500.00	-13,552.06	17.9%
02-9040 · WS-Utilities-Propane	0.00	250.00	-250.00	0.0%
02-9043 · WS-Wages	11,037.58	65,000.00	-53,962.42	17.0%
03-9003 · ST-Cold Mix	0.00	750.00	-750.00	0.0%

Profit & Loss Budget vs. Actual

July through August 2025

	Jul - Aug 25	Budget	\$ Over Bud...	% of Budget
03-9005 · ST-Culverts	0.00	650.00	-650.00	0.0%
03-9008 · ST-Equip	0.00	1,900.00	-1,900.00	0.0%
03-9011 · ST-Fuel	310.78	3,000.00	-2,689.22	10.4%
03-9013 · ST-Insurance	0.00	1,200.00	-1,200.00	0.0%
03-9016 · ST-Insurance-Work Comp	0.00	2,500.00	-2,500.00	0.0%
03-9026 · ST-Paving	0.00	15,000.00	-15,000.00	0.0%
03-9030 · ST-Repairs & Maintenance	583.74	4,800.00	-4,216.26	12.2%
03-9031 · ST-Rock	62.02	500.00	-437.98	12.4%
03-9032 · ST-Supplies	185.41	1,800.00	-1,614.59	10.3%
03-9034 · ST-Taxes-FICA	0.00	1,500.00	-1,500.00	0.0%
03-9043 · ST-Wages	5,713.60	33,500.00	-27,786.40	17.1%
04-9008 · FD-Equip	1,840.50	14,355.00	-12,514.50	12.8%
04-9011 · FD-Fuel	54.24	2,500.00	-2,445.76	2.2%
04-9014 · FD-Insurance - Aflac	0.00	1,400.00	-1,400.00	0.0%
04-9015 · FD-Insurance-Vehicle	0.00	6,515.00	-6,515.00	0.0%
04-9016 · FD-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
04-9022 · FD-Membership	0.00	181.00	-181.00	0.0%
04-9028 · FD-Postage	0.00	450.00	-450.00	0.0%
04-9030 · FD-Repairs & Maintenance	0.00	6,000.00	-6,000.00	0.0%
04-9032 · FD-Supplies	0.00	2,000.00	-2,000.00	0.0%
04-9036 · FD-Training-Meeting	0.00	1,800.00	-1,800.00	0.0%
04-9039 · FD-Utilities-Phone elect trash	80.01	1,300.00	-1,219.99	6.2%
04-9040 · FD-Utilities-Propane	0.00	1,000.00	-1,000.00	0.0%
05-9008 · PD-Equip	0.00	2,500.00	-2,500.00	0.0%
05-9011 · PD-Fuel	167.54	1,200.00	-1,032.46	14.0%
05-9013 · PD-Insurance	0.00	2,500.00	-2,500.00	0.0%
05-9016 · PD-Insurance-Work Comp	0.00	1,400.00	-1,400.00	0.0%
05-9018 · PD-Legal-Acct	0.00	3,200.00	-3,200.00	0.0%
05-9027 · PD-Petty Cash	0.00	100.00	-100.00	0.0%
05-9030 · PD-Repairs & Maintenance	449.43	2,000.00	-1,550.57	22.5%
05-9032 · PD-Supplies	0.00	700.00	-700.00	0.0%
05-9034 · PD-PD-Taxes-FICA	0.00	2,500.00	-2,500.00	0.0%
05-9043 · PD-Wages	5,123.75	32,000.00	-26,876.25	16.0%
06-9001 · Cem-Ad	20.50			
06-9008 · Cem-Equip	1,267.98	9,850.00	-8,582.02	12.9%
06-9011 · Cem-Fuel	51.95	750.00	-698.05	6.9%
06-9013 · Cem-Insurance	0.00	200.00	-200.00	0.0%
06-9016 · Cem-Insurance-Work Comp	0.00	500.00	-500.00	0.0%
06-9027 · Cem-Petty Cash	0.00	200.00	-200.00	0.0%
06-9030 · Cem-Repairs & Maintenance	2,014.68	1,800.00	214.68	111.9%
06-9032 · Cem-Supplies	694.47	400.00	294.47	173.6%
06-9034 · Cem-Taxes-FICA	0.00	3,200.00	-3,200.00	0.0%
06-9043 · Cem-Wages	3,242.92	7,000.00	-3,757.08	46.3%
Total Expense	180,642.79	704,096.80	-523,454.01	25.7%
Net Ordinary Income	-87,617.75	-2,901.00	-84,716.75	3,020.3%
Net Income	-87,617.75	-2,901.00	-84,716.75	3,020.3%