

LOWRY CITY
REGULAR BOARD OF ALDERMEN MEETING
Tentative Agenda
Tuesday, December 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. Regular session minutes from November 18, 2025**
- 5. Approve bills list:**
- 6. Financial reports:**
 - A. Reports for month ending November 30, 2025**
 - B. FY 2024-2025 Financial report (for review)- *The report was sent to state auditor by Dec. 31 per statute. The report will also be published in the St. Clair County Courier and is available online on the city's website.***
- 7. Old or unfinished business-**
 - A. Public works applications-*Two have been received. The city will continue to accept applications until Jan. 20 meeting.***
- 8. New business**
 - A. Employee paid day off in lieu of Christmas bonus**
- 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. City Hall- by City Clerk John Farrell**
 - Candidate filings open until Dec. 30
 - Ongoing issues with mail delivery of water bills
 - B. Police Department-by Police Chief Charles Hodges**
 - C. 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 December 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, November 18, 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 Clerk John Farrell, Fire Chief Justin Norris and four 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 October 21, 2025. Cone moved and Cutler seconded to approve the minutes. The motion carried by a unanimous vote.

Bills:

A list of bills was presented for approval. Langston moved and Edmunds seconded the motion to approve the bills presented. The motion passed unanimously.

Financial reports:

Financial reports for the month ending October 31, 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-

(Info Only) Mobile home stored at 3rd and Dixon- It was noted the mobile home that was moved into the city limits and stored prior to the October meeting, was moved out on Tuesday, Nov. 4 with no issues.

(Info Only) Purchase CD- Farrell noted two account signers will need to go to the bank on November 25 to close the maturing CD and purchase a new one including the added Clyde Keith Trust funds. It was mutually agreed Langston and City Collector/Treasurer Stephanie Porter will be available.

Discuss access to public works supervisor's city truck when tools are needed-

Wastewater Superintendent Josh Muller was absent from the meeting. The mayor noted she discussed this matter with Muller after last month's meeting and he stated the same tools on his truck are also available at the city maintenance shop.

Discuss public works employee training in case of emergency- The board discussed several options related to getting another employee trained and certified to operate the city's water and sewer system in case Muller is not available. On a motion from Langston and a second from Edmunds the board unanimously agreed to advertise to hire an individual to work toward gaining the certifications needed.

There was a brief discussion as to whether the summer help employee was still working. It was noted the employee was working on Mondays as needed. It was mutually agreed the employee will no longer be needed.

Discuss projects contractor is utilized for- After discussion, the board mutually agreed projects City Contractor Mike Clark is involved in should be limited to issues related to water and sewer.

Discuss adding another police officer to utilize budgeted funds for coverage- Police Chief Charles Hodges was absent from the meeting attending training. In his report left for the

board he noted he read minutes from last month's meeting regarding the possibility of adding another officer. He stated he has no problem, if he can find the right person to fill the position.

New business:

Bill 2025-06 – Call for General Election- Bill 2025-06 was presented for approval.

Candidate filing begins Dec. 9. Openings include mayor, east ward alderman and westward alderman.

Langston moved to have the first reading of the bill in full. Cone seconded the motion and it passed unanimously. The bill was read in full by Landes. Cone moved to approve the first reading. Langston seconded the motion and it passed unanimously. Cone moved to have the second reading of the bill by title only. Cutler seconded the motion and it passed unanimously. The bill was read by title only. Langston moved to accept the second reading by title only. Cutler seconded and the vote and it passed unanimously. Langston moved to adopt Bill 2025-06 as ordinance 2025-06. Cone seconded the motion and the motion passed unanimously by a roll call vote.

Citizen input: Edmunds noted she was discouraged with not having people in attendance to discuss city matters on the agenda.

Department and group reports/updates:

Police Department: The police report noted 17 citations issued in the past two months. It stated officers have taken two information reports, made one drug arrest from a traffic stop, one arrest for car theft and one arrest for driving while intoxicated.

Fire Department: Fire Chief Norris noted the department. He reported a free, open to the public CPR class will be held at the Sac-Osage Fire Protection District Fire House on Nov. 19 and reviewed mechanical issues with the fleet.

Norris reported he has located a truck that will work for a new brush truck. He noted the truck is a 2012 F250 with a 6.0L gas engine. It is a four-door with 161,000 miles and located at Worley Farm and Lawn Equipment, Weaubleau. Norris said he test drove the truck and it drives well. The price is \$17,995 and will include an aluminum flat-bed. During the September meeting board approval was given to purchase a truck up to \$15,000. On a motion from Langston and a second from Edmunds the board unanimously agreed to allow up to \$18,000 from the fire department checking account for the purchase of the truck. Norris explained there will also be some other costs associated with lettering the new truck.

Norris explained fire dues notices were mailed out. Fire dues are \$50 for the first property owned, \$25 for each additional up to \$100. He explained if there is a road separating the properties it counts as another property. Norris noted if dues are not paid for a property the property owner is billed at \$100 for when the tone sounds and \$500 per hour the department is on scene.

Public Works: There was no report due to Muller's absence. Langston noted it has been several months since he has seen a water loss report. He also requested a report known as an "I and I" with is the wastewater inflow and infiltration or the unwanted entry of clean groundwater and stormwater into a sanitary sewer system. Norris noted he has not seen a flow test from the hydrants.

Mayor's notes: Landes had nothing to add.

Adjournment of regular open session:

Langston moved to adjourn the regular meeting. Cutler seconded and the motion passed unanimously.

{Seal}

Patricia Landes, Mayor

Attest:

John Farrell, City Clerk

1:51 PM

12/02/25

Accrual Basis

Lowry City
Balance Sheet
As of November 30, 2025

	Jul 31, 25	Aug 31, 25	Sep 30, 25	Oct 31, 25	Nov 30, 25
ASSETS					
Current Assets					
Checking/Savings					
01-1001 · Operating Checking	498,241.07	493,513.17	448,024.06	436,465.20	435,797.45
01-1002 · General Fund Savings	613.53	613.53	614.15	614.15	614.15
01-1003 · General Hawthorn Checking	814.57	1,412.10	1,125.35	1,239.86	1,083.75
02-1001 · Water & Sewer Checking	273,958.38	199,640.92	250,201.33	263,210.75	274,333.32
02-1002 · Water & Sewer Surplus Savings	6,560.93	6,560.93	6,567.54	6,567.54	6,567.54
02-1003 · Water & Sewer Revenue Savings	129,944.45	129,944.45	130,075.46	130,075.46	130,075.46
02-1004 · Water Meter CD	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
02-1005 · Water & Sewer Revenue CD	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
03-1001 · Streets Checking	96,910.03	99,227.68	101,276.86	103,840.67	105,572.50
04-1001 · Fire Dept Checking	25,933.60	27,819.52	28,583.93	30,700.51	21,507.82
04-1002 · Fire Dept Savings	27,103.81	27,103.81	27,131.14	27,131.14	27,131.14
05-1001 · Police Dept Checking	2,575.90	4,077.86	3,929.58	4,007.80	4,536.57
05-1002 · Police L.E.T. Savings	3,107.70	3,107.70	3,110.84	3,110.84	3,110.84
06-1001 · Cemetery Checking	86,647.77	88,477.91	85,146.45	85,429.12	89,059.29
06-1002 · Cemetery Land Purchase Savings	9,706.21	9,706.21	9,716.00	9,716.00	9,716.00
06-1003 · Cemetery Savings	17,474.42	17,474.42	17,492.04	17,492.04	17,492.04
06-1004 · Cemetery Land Purchase CD1	6,404.00	6,404.00	6,404.00	6,404.00	6,404.00
06-1005 · Cemetery Land Purchase CD2	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
06-1006 · Cemetery Land Purchase CD3	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
06-1007 · LC Cemetery CD	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
06-1008 · Cemetery Trust Fund CD1	3,726.00	3,726.00	3,726.00	3,726.00	3,726.00
06-1009 · Cemetery Trust Fund CD2	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
06-1010 · Cemetery Trust Fund CD3	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
06-1011 · Cemetery Trust Fund CD4	5,029.00	5,029.00	5,029.00	5,029.00	5,029.00
06-1012 · Cemetery Trust Fund CD5	18,650.00	18,650.00	18,650.00	18,650.00	18,650.00
06-1013 · Cemetery Trust Fund CD6	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
06-1014 · Cemetery Trust Fund CD7	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
06-1015 · Cemetery CD 32784-Keith	0.00	174,551.99	174,551.99	174,551.99	174,551.99
06-1016 · Cemetery CD 32785 Keith	0.00	174,551.98	174,551.98	174,551.98	174,551.98
Total Checking/Savings	1,329,201.37	1,607,393.18	1,611,707.70	1,618,314.05	1,625,310.84
Accounts Receivable					
1201 · Accounts Receivable	31,472.31	31,164.10	32,111.49	29,375.91	31,098.27
Total Accounts Receivable	31,472.31	31,164.10	32,111.49	29,375.91	31,098.27
Other Current Assets					
Undeposited Funds	2,968.26	1,030.00	1,135.23	2,472.67	1,758.29
Total Other Current Assets	2,968.26	1,030.00	1,135.23	2,472.67	1,758.29
Total Current Assets	1,363,641.94	1,639,587.28	1,644,954.42	1,650,162.63	1,658,167.40
TOTAL ASSETS	<u>1,363,641.94</u>	<u>1,639,587.28</u>	<u>1,644,954.42</u>	<u>1,650,162.63</u>	<u>1,658,167.40</u>

1:51 PM

12/02/25

Accrual Basis

Lowry City
Balance Sheet
As of November 30, 2025

	Jul 31, 25	Aug 31, 25	Sep 30, 25	Oct 31, 25	Nov 30, 25
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Other Current Liabilities					
3002 · Accrued Payroll Taxes	5,816.90	5,042.50	5,648.40	5,579.64	4,466.46
3004 · Sales Tax Payable	1,174.43	1,351.72	1,537.93	1,703.07	1,889.61
Total Other Current Liabilities	6,991.33	6,394.22	7,186.33	7,282.71	6,356.07
Total Current Liabilities	6,991.33	6,394.22	7,186.33	7,282.71	6,356.07
Total Liabilities	6,991.33	6,394.22	7,186.33	7,282.71	6,356.07
Equity					
5001 · Fund Balances	1,367,662.36	1,294,503.31	1,300,090.63	1,300,090.63	1,300,090.63
zzzzzz0 · Retained Earnings	-24,965.74	-24,965.74	-24,965.74	-24,965.74	-24,965.74
zzzzzz1 · Opening Balance Equity	0.00	349,103.97	349,103.97	349,103.97	349,103.97
Net Income	13,953.99	14,551.52	13,539.23	18,651.06	27,582.47
Total Equity	1,356,650.61	1,633,193.06	1,637,768.09	1,642,879.92	1,651,811.33
TOTAL LIABILITIES & EQUITY	<u>1,363,641.94</u>	<u>1,639,587.28</u>	<u>1,644,954.42</u>	<u>1,650,162.63</u>	<u>1,658,167.40</u>

Lowry City
Profit & Loss by Fund
November 2025

	01 General	02 Water...	03 Streets	04 Fire	05 Police	06 Ceme...	Unclassif...	TOTAL
Expense								
01-9004 . Gen-Computer	40.00	0.00	0.00	0.00	0.00	0.00		40.00
01-9008 . Gen-Equip	18.92	0.00	0.00	0.00	0.00	0.00		18.92
01-9011 . Gen-Fuel	1,312.86	0.00	0.00	0.00	0.00	0.00		1,312.86
01-9013 . Gen-Insurance	134.10	0.00	0.00	0.00	0.00	0.00		134.10
01-9014 . Gen-Insurance-Health	2,966.40	0.00	0.00	0.00	0.00	0.00		2,966.40
01-9021 . Gen-Mayor-Council	300.00	0.00	0.00	0.00	0.00	0.00		300.00
01-9022 . Gen-Membership	63.00	0.00	0.00	0.00	0.00	0.00		63.00
01-9030 . Gen-Repairs & Maintenance	401.36	0.00	0.00	0.00	0.00	0.00		401.36
01-9032 . Gen-Supplies	498.50	0.00	0.00	0.00	0.00	0.00		498.50
01-9034 . Gen-Taxes-FICA	452.73	371.57	92.53	0.00	152.14	8.22		1,077.19
01-9039 . Gen-Utilities-Phone elect tr...	638.03	0.00	0.00	0.00	0.00	0.00		638.03
01-9041 . Gen-Utilities-Street Lights	1,416.88	0.00	0.00	0.00	0.00	0.00		1,416.88
01-9043 . Gen-Wages	5,921.25	0.00	132.16	0.00	0.00	0.00		6,053.41
01-9045 . Hawthorne Debit Card Cha...	0.00	0.00	0.00	0.00	0.00	0.00		744.48
02-9011 . WS-Fuel	0.00	169.47	0.00	0.00	0.00	0.00		169.47
02-9024 . WS-Misc	0.00	1,024.00	0.00	0.00	0.00	0.00		1,024.00
02-9028 . WS-Postage	0.00	400.00	0.00	0.00	0.00	0.00		400.00
02-9030 . WS-Repairs & Maintenance	0.00	758.50	0.00	0.00	0.00	0.00		758.50
02-9032 . WS-Supplies	0.00	351.31	0.00	0.00	0.00	0.00		351.31
02-9039 . WS-Utilities-Phone elec tra...	0.00	875.98	0.00	0.00	0.00	0.00		875.98
02-9043 . WS-Wages	0.00	4,903.44	0.00	0.00	0.00	0.00		4,903.44
03-9011 . ST-Fuel	0.00	0.00	105.21	0.00	0.00	0.00		105.21
03-9024 . ST-Misc	0.00	0.00	256.00	0.00	0.00	0.00		256.00
03-9030 . ST-Repairs & Maintenance	0.00	0.00	982.54	0.00	0.00	0.00		982.54
03-9031 . ST-Rock	0.00	0.00	100.20	0.00	0.00	0.00		100.20
03-9043 . ST-Wages	0.00	0.00	1,078.30	0.00	0.00	0.00		1,078.30
04-9008 . FD-Equip	0.00	0.00	0.00	17,995.00	0.00	0.00		17,995.00
04-9011 . FD-Fuel	0.00	0.00	0.00	50.04	0.00	0.00		50.04
04-9030 . FD-Repairs & Maintenance	0.00	0.00	0.00	50.00	0.00	0.00		50.00
04-9032 . FD-Supplies	0.00	0.00	0.00	44.99	0.00	0.00		44.99
04-9039 . FD-Utilities-Phone elect tra...	0.00	0.00	0.00	27.77	0.00	0.00		27.77
05-9011 . PD-Fuel	0.00	0.00	0.00	0.00	93.34	0.00		93.34
05-9032 . PD-Supplies	0.00	0.00	0.00	22.89	0.00	0.00		22.89
05-9043 . PD-Wages	0.00	0.00	0.00	0.00	1,988.75	0.00		1,988.75
06-9011 . Cem-Fuel	0.00	0.00	0.00	0.00	14.58	0.00		14.58
06-9043 . Cem-Wages	0.00	0.00	0.00	0.00	107.38	0.00		107.38
Total Expense	14,164.03	8,854.27	2,746.94	18,167.80	2,257.12	130.18	744.48	47,064.82
Net Ordinary Income	9,279.92	6,669.00	428.84	-9,192.69	-1,612.12	3,514.57	-156.11	8,931.41
Net Income	9,279.92	6,669.00	428.84	-9,192.69	-1,612.12	3,514.57	-156.11	8,931.41

Lowry City
Profit & Loss by Fund
November 2025

	<u>01 General</u>	<u>02 Water...</u>	<u>03 Streets</u>	<u>04 Fire</u>	<u>05 Police</u>	<u>06 Ceme...</u>	<u>Unclassif...</u>	<u>TOTAL</u>
Ordinary Income/Expense								
Income								
01-7008 · Gen Fuel (Dept Reim)	1,575.84	0.00	0.00	0.00	0.00	0.00	0.00	1,575.84
01-7015 · Gen Interest	639.70	0.00	0.00	0.00	0.00	0.00	0.00	639.70
01-7018 · Gen License-Business, Liq.	25.00	0.00	0.00	0.00	0.00	0.00	0.00	25.00
01-7026 · Gen Rental Civic Center Bl...	150.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
01-7030 · Gen Tax-City Property	156.67	0.00	0.00	0.00	0.00	0.00	0.00	156.67
01-7032 · Gen Tax-Franchise	4,394.49	0.00	0.00	0.00	0.00	0.00	0.00	4,394.49
01-7033 · Gen Tax-Local Sales Tax	13,525.13	0.00	0.00	0.00	0.00	0.00	0.00	13,525.13
01-7034 · Gen Tax-Local Use	2,977.12	0.00	0.00	0.00	0.00	0.00	0.00	2,977.12
01-7045 · Hawthorn checking deposit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	588.37
02-7015 · WS Interest	0.00	115.98	0.00	0.00	0.00	0.00	0.00	115.98
02-7020 · WS Meter Deposits	0.00	260.00	0.00	0.00	0.00	0.00	0.00	260.00
02-7044 · WS Water-Primacy Fee	0.00	77.51	0.00	0.00	0.00	0.00	0.00	77.51
02-7046 · WS Water-Sales	0.00	9,038.06	0.00	0.00	0.00	0.00	0.00	9,038.06
02-7047 · WS Sewer Sales	0.00	6,031.72	0.00	0.00	0.00	0.00	0.00	6,031.72
03-7035 · ST Tax-Motor Vehicle Fuel	0.00	0.00	2,272.50	0.00	0.00	0.00	0.00	2,272.50
03-7039 · ST Tax-Vehicle Sales	0.00	0.00	673.07	0.00	0.00	0.00	0.00	673.07
03-7042 · ST Vehicle Fee	0.00	0.00	230.21	0.00	0.00	0.00	0.00	230.21
04-7004 · FD Dues	0.00	0.00	0.00	7,375.00	0.00	0.00	0.00	7,375.00
04-7033 · FD Tax-Local Sales Tax	0.00	0.00	0.00	1,600.11	0.00	0.00	0.00	1,600.11
05-7005 · PD Fines	0.00	0.00	0.00	0.00	635.00	0.00	0.00	635.00
05-7006 · PD LET	0.00	0.00	0.00	0.00	10.00	0.00	0.00	10.00
06-7003 · Cem Donations	0.00	0.00	0.00	0.00	345.00	0.00	0.00	345.00
06-7015 · Cem Interest	0.00	0.00	0.00	0.00	3,299.75	0.00	0.00	3,299.75
Total Income	23,443.95	15,523.27	3,175.78	8,975.11	645.00	3,644.75	588.37	55,996.23
Gross Profit	23,443.95	15,523.27	3,175.78	8,975.11	645.00	3,644.75	588.37	55,996.23

Lowry City
Profit & Loss Budget vs. Actual
July through November 2025

	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
01-7007 · Gen Fireworks Fund Donations	20.00	3,500.00	-3,480.00	0.6%
01-7008 · Gen Fuel (Dept Reim)	3,936.75	16,000.00	-12,063.25	24.6%
01-7011 · Gen Health Ins. Employee Part	0.00	9,640.80	-9,640.80	0.0%
01-7015 · Gen Interest	2,201.18	300.00	1,901.18	733.7%
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.	675.00	1,200.00	-525.00	56.3%
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	730.00	1,500.00	-770.00	48.7%
01-7030 · Gen Tax-City Property	2,017.71	52,000.00	-49,982.29	3.9%
01-7032 · Gen Tax-Franchise	15,806.10	41,000.00	-25,193.90	38.6%
01-7033 · Gen Tax-Local Sales Tax	41,816.72	150,000.00	-108,183.28	27.9%
01-7034 · Gen Tax-Local Use	14,579.76	30,000.00	-15,420.24	48.6%
01-7036 · Gen Tax-Sales	28,291.66			
01-7045 · Hawthorn checking deposit	3,504.75			
02-7015 · WS Interest	719.22	1,000.00	-280.78	71.9%
02-7020 · WS Meter Deposits	10.00	1,000.00	-990.00	1.0%
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%
02-7040 · WS Transfer of Funds	41,004.87			
02-7043 · WS Water-Late Charges	0.00	4,500.00	-4,500.00	0.0%
02-7044 · WS Water-Primacy Fee	391.87	1,000.00	-608.13	39.2%
02-7045 · WS-Water-Reconnect Fees	0.00	200.00	-200.00	0.0%
02-7046 · WS Water-Sales	43,925.74	120,000.00	-76,074.26	36.6%
02-7047 · WS Sewer Sales	29,246.89	80,000.00	-50,753.11	36.6%
03-7035 · ST Tax-Motor Vehicle Fuel	11,587.20	22,582.00	-10,994.80	51.3%
03-7039 · ST Tax-Vehicle Sales	3,004.06	6,500.00	-3,495.94	46.2%
03-7040 · ST Transfer of Funds	0.00	35,018.00	-35,018.00	0.0%
03-7042 · ST Vehicle Fee	1,078.70	3,000.00	-1,921.30	36.0%
04-7003 · FD Donations	200.00			
04-7004 · FD Dues	7,868.75	20,000.00	-12,131.25	39.3%
04-7005 · FD Fire Calls	764.00	2,000.00	-1,236.00	38.2%
04-7015 · FD Interest	27.33			
04-7022 · FD Misc	140.50			
04-7033 · FD Tax-Local Sales Tax	8,357.45	18,500.00	-10,142.55	45.2%
05-7005 · PD Fines	6,835.00	1,000.00	5,835.00	683.5%
05-7006 · PD LET	103.14			
05-7022 · PD Misc	-149.99			
05-7040 · PD Transfer of Funds	0.00	47,100.00	-47,100.00	0.0%
06-7003 · Cem Donations	445.00			
06-7015 · Cem Interest	6,626.91	16,000.00	-9,373.09	41.4%
06-7024 · Cem Plots, Digging	1,400.00	5,000.00	-3,600.00	28.0%
Total Income	280,734.13	701,195.80	-420,461.67	40.0%
Gross Profit	280,734.13	701,195.80	-420,461.67	40.0%

Lowry City
Profit & Loss Budget vs. Actual
July through November 2025

	Jul - Nov 25	Budget	\$ Over Budget	% 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	250.00	2,000.00	-1,750.00	12.5%
01-9007 · Gen-Election	0.00	1,300.00	-1,300.00	0.0%
01-9008 · Gen-Equip	37,293.92	4,500.00	32,793.92	828.8%
01-9010 · Gen-Fireworks	0.00	3,500.00	-3,500.00	0.0%
01-9011 · Gen-Fuel	5,492.02	16,000.00	-10,507.98	34.3%
01-9013 · Gen-Insurance	884.69	24,000.00	-23,115.31	3.7%
01-9014 · Gen-Insurance-Health	14,926.50	22,287.36	-7,360.86	67.0%
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	1,550.00	4,100.00	-2,550.00	37.8%
01-9022 · Gen-Membership	140.00	5,000.00	-4,860.00	2.8%
01-9024 · Gen-Misc	9,707.94	2,000.00	7,707.94	485.4%
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	1,691.55	8,400.00	-6,708.45	20.1%
01-9032 · Gen-Supplies	2,432.15	4,000.00	-1,567.85	60.8%
01-9034 · Gen-Taxes-FICA	3,889.14	9,000.00	-5,110.86	43.2%
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	3,729.87	82,118.00	-78,388.13	4.5%
01-9039 · Gen-Utilities-Phone elect trash	5,598.61	14,500.00	-8,901.39	38.6%
01-9040 · Gen-Utilities-Propane	770.73	6,000.00	-5,229.27	12.8%
01-9041 · Gen-Utilities-Street Lights	7,290.17	17,000.00	-9,709.83	42.9%
01-9043 · Gen-Wages	30,498.73	69,840.44	-39,341.71	43.7%
01-9045 · Hawthorne Debit Card Charges	3,328.70			
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	1,212.35	3,500.00	-2,287.65	34.6%
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	2,529.00	2,000.00	529.00	126.5%
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	71.55	300.00	-228.45	23.9%
02-9023 · WS-Meter Deposit Refunds	0.00	2,000.00	-2,000.00	0.0%
02-9024 · WS-Misc	1,024.00	500.00	524.00	204.8%
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	800.00	2,000.00	-1,200.00	40.0%
02-9029 · WS-Primacy Fees	0.00	2,000.00	-2,000.00	0.0%
02-9030 · WS-Repairs & Maintenance	2,042.30	6,000.00	-3,957.70	34.0%
02-9031 · WS-Rock	62.02			
02-9032 · WS-Supplies	3,192.29	7,000.00	-3,807.71	45.6%
02-9034 · WS-Taxes-FICA	1,338.60	5,000.00	-3,661.40	26.8%
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	6,027.16	16,500.00	-10,472.84	36.5%
02-9040 · WS-Utilities-Propane	0.00	250.00	-250.00	0.0%
02-9043 · WS-Wages	29,725.34	65,000.00	-35,274.66	45.7%
03-9003 · ST-Cold Mix	0.00	750.00	-750.00	0.0%
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	863.74	3,000.00	-2,136.26	28.8%
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%
03-9024 · ST-Misc	256.00			
03-9026 · ST-Paving	0.00	15,000.00	-15,000.00	0.0%

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Accrual Basis

Lowry City
Profit & Loss Budget vs. Actual
 July through November 2025

	Jul - Nov 25	Budget	\$ Over Budget	% of Budget
03-9030 · ST-Repairs & Maintenance	2,754.40	4,800.00	-2,045.60	57.4%
03-9031 · ST-Rock	162.22	500.00	-337.78	32.4%
03-9032 · ST-Supplies	502.32	1,800.00	-1,297.68	27.9%
03-9034 · ST-Taxes-FICA	562.41	1,500.00	-937.59	37.5%
03-9043 · ST-Wages	10,361.29	33,500.00	-23,138.71	30.9%
04-9008 · FD-Equip	20,518.90	14,355.00	6,163.90	142.9%
04-9011 · FD-Fuel	302.17	2,500.00	-2,197.83	12.1%
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	527.03	450.00	77.03	117.1%
04-9030 · FD-Repairs & Maintenance	289.49	6,000.00	-5,710.51	4.8%
04-9032 · FD-Supplies	44.99	2,000.00	-1,955.01	2.2%
04-9036 · FD-Training-Meeting	0.00	1,800.00	-1,800.00	0.0%
04-9039 · FD-Utilities-Phone elect trash	172.25	1,300.00	-1,127.75	13.3%
04-9040 · FD-Utilities-Propane	0.00	1,000.00	-1,000.00	0.0%
05-9008 · PD-Equip	2,754.00	2,500.00	254.00	110.2%
05-9011 · PD-Fuel	613.47	1,200.00	-586.53	51.1%
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	211.87	700.00	-488.13	30.3%
05-9034 · PD-PD-Taxes-FICA	544.97	2,500.00	-1,955.03	21.8%
05-9043 · PD-Wages	11,686.25	32,000.00	-20,313.75	36.5%
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	227.32	750.00	-522.68	30.3%
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	5,522.51	1,800.00	3,722.51	306.8%
06-9032 · Cem-Supplies	874.64	400.00	474.64	218.7%
06-9034 · Cem-Taxes-FICA	300.94	3,200.00	-2,899.06	9.4%
06-9043 · Cem-Wages	4,749.62	7,000.00	-2,250.38	67.9%
Total Expense	349,733.61	704,096.80	-354,363.19	49.7%
Net Ordinary Income	-68,999.48	-2,901.00	-66,098.48	2,378.5%
Other Income/Expense				
Other Expense				
Fund Balance Transfer	-96,581.95			
Total Other Expense	-96,581.95			
Net Other Income	96,581.95	0.00	96,581.95	100.0%
Net Income	27,582.47	-2,901.00	30,483.47	-950.8%

Lowry City
Payroll Summary
November 2025

	Dawes, Michael			Farrell, John			Hammer, Jakob A		
	Hours	Rate	Nov 25	Hours	Rate	Nov 25	Hours	Rate	Nov 25
Employee Wages, Taxes and Adjustments									
Gross Pay									
Cemetery-Wages			0.00			0.00		13.75	0.00
Financial Admin-Holiday Pay			0.00	16	18.81	300.96			0.00
Financial Admin-Sick Pay			0.00	7.5	18.81	141.08			0.00
Financial Admin-Vacation			0.00	14.25	18.81	268.05			0.00
Financial Admin-Wages			0.00	122.25	18.81	2,299.52			0.00
General PublicBldgs-Sick Pay			0.00			0.00			0.00
General PublicBldgs-Wages			0.00			0.00	4.5	13.75	61.88
Highways & Streets-Holiday Pay			0.00			0.00			0.00
Highways & Streets-Wages			0.00			0.00	20.75	13.75	285.32
Police-Wages/Salary	22.5	20.00	450.00			0.00			0.00
Water Supply-Holiday Pay			0.00			0.00			0.00
Water Supply-Sick Pay			0.00			0.00			0.00
Water Supply-Vacation			0.00			0.00			0.00
Water Supply-Wages			0.00			0.00	13.75		0.00
Total Gross Pay	22.5		450.00	160		3,009.61	25.25		347.20
Deductions from Gross Pay									
Aflac - Pre Tax			0.00			0.00			0.00
Dental & Vision - Employee			0.00			0.00			0.00
The Health Plan - Employee			0.00			-247.20			0.00
Total Deductions from Gross Pay			0.00			-247.20			0.00
Adjusted Gross Pay	22.5		450.00	160		2,762.41	25.25		347.20
Taxes Withheld									
Federal Withholding			-37.00			-204.00			0.00
Medicare Employee			-6.53			-43.64			-5.03
Social Security Employee			-27.90			-186.59			-21.53
MO - Withholding			0.00			-72.00			0.00
Medicare Employee Addl Tax			0.00			0.00			0.00
Total Taxes Withheld			-71.43			-506.23			-26.56
Deductions from Net Pay									
Aflac - After Tax			0.00			0.00			0.00
Child Support			0.00			0.00			0.00
Total Deductions from Net Pay			0.00			0.00			0.00
Net Pay	22.5		378.57	160		2,256.18	25.25		320.64
Employer Taxes and Contributions									
Medicare Company			6.53			43.64			5.03
Social Security Company			27.90			186.59			21.53
MO - Unemployment Company			0.00			0.00			0.00
Total Employer Taxes and Contributions			34.43			230.23			26.56

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Lowry City
Payroll Summary
November 2025

	Hodges, Charles L			Muller, Joshua M			Porter, Stephanie		
	Hours	Rate	Nov 25	Hours	Rate	Nov 25	Hours	Rate	Nov 25
Employee Wages, Taxes and Adjustments									
Gross Pay									
Cemetery-Wages			0.00			19.28			0.00
Financial Admin-Holiday Pay			0.00			0.00	16	16.52	264.32
Financial Admin-Sick Pay			0.00			0.00	4	16.52	66.08
Financial Admin-Vacation			0.00			0.00	24.75	16.52	408.87
Financial Admin-Wages			0.00			0.00	57.25	16.52	945.77
General PublicBldgs-Sick Pay			0.00			0.00			0.00
General PublicBldgs-Wages			0.00	9	19.28	173.52			0.00
Highways & Streets-Holiday Pay			0.00			0.00			0.00
Highways & Streets-Wages			0.00	3	19.28	57.84			0.00
Police-Wages/Salary	28.75	25.00	718.75			0.00			0.00
Water Supply-Holiday Pay			0.00	16	19.28	308.48			0.00
Water Supply-Sick Pay			0.00	8.5	19.28	163.88			0.00
Water Supply-Vacation			0.00	58.75	19.28	1,132.70			0.00
Water Supply-Wages			0.00	86.25	19.28	1,662.90	58	16.52	958.16
Total Gross Pay	28.75		718.75	181.5		3,499.32	160		2,643.20
Deductions from Gross Pay									
Aflac - Pre Tax			0.00			-50.04			0.00
Dental & Vision - Employee			0.00			0.00			0.00
The Health Plan - Employee			0.00			-247.20			0.00
Total Deductions from Gross Pay			0.00			-297.24			0.00
Adjusted Gross Pay	28.75		718.75	181.5		3,202.08	160		2,643.20
Taxes Withheld									
Federal Withholding			-105.00			-132.00			-200.00
Medicare Employee			-10.42			-50.01			-38.32
Social Security Employee			-44.56			-213.85			-163.88
MO - Withholding			-20.00			-48.00			-28.00
Medicare Employee Addl Tax			0.00			0.00			0.00
Total Taxes Withheld			-179.98			-443.86			-430.20
Deductions from Net Pay									
Aflac - After Tax			0.00			-4.44			0.00
Child Support			0.00			-756.92			0.00
Total Deductions from Net Pay			0.00			-761.36			0.00
Net Pay	28.75		538.77	181.5		1,996.86	160		2,213.00
Employer Taxes and Contributions									
Medicare Company			10.42			50.01			38.32
Social Security Company			44.56			213.85			163.88
MO - Unemployment Company			0.00			0.00			0.00
Total Employer Taxes and Contributions			54.98			263.86			202.20

Lowry City
Payroll Summary
November 2025

	Tucker, Becca D			Walker, Kenneth			TOTAL		
	Hours	Rate	Nov 25	Hours	Rate	Nov 25	Hours	Rate	Nov 25
Employee Wages, Taxes and Adjustments									
Gross Pay									
Cemetery-Wages		0.00	6.5	16.52	107.38	6.50		107.38	
Financial Admin-Holiday Pay		0.00			0.00	32.00		565.28	
Financial Admin-Sick Pay		0.00			0.00	11.50		207.16	
Financial Admin-Vacation		0.00			0.00	39.00		676.92	
Financial Admin-Wages		0.00			0.00	179.50		3,245.29	
General PublicBldgs-Sick Pay		0.00	8	16.52	132.16	8.00		132.16	
General PublicBldgs-Wages		0.00	60	16.52	991.20	73.50		1,226.60	
Highways & Streets-Holiday Pay		0.00	16	16.52	264.32	16.00		264.32	
Highways & Streets-Wages		0.00	28.5	16.52	470.82	52.25		813.98	
Police-Wages/Salary	41	20.00	820.00			0.00	92.25		1,988.75
Water Supply-Holiday Pay		0.00			0.00	16.00		308.48	
Water Supply-Sick Pay		0.00			0.00	8.50		163.88	
Water Supply-Vacation		0.00			0.00	58.75		1,132.70	
Water Supply-Wages		0.00	41	16.52	677.32	185.25		3,298.38	
Total Gross Pay	41		820.00	160		2,643.20	779.00		14,131.28
Deductions from Gross Pay									
Aflac - Pre Tax		0.00			0.00			-50.04	
Dental & Vision - Employee		0.00			0.00			0.00	
The Health Plan - Employee		0.00			-247.20			-741.60	
Total Deductions from Gross Pay			0.00			-247.20			-791.64
Adjusted Gross Pay	41		820.00	160		2,396.00	779.00		13,339.64
Taxes Withheld									
Federal Withholding		-56.00			-180.00			-914.00	
Medicare Employee		-11.89			-38.32			-204.16	
Social Security Employee		-50.84			-163.88			-873.03	
MO - Withholding		-16.00			-76.00			-260.00	
Medicare Employee Addl Tax		0.00			0.00			0.00	
Total Taxes Withheld			-134.73			-458.20			-2,251.19
Deductions from Net Pay									
Aflac - After Tax		0.00			0.00			-4.44	
Child Support		0.00			0.00			-756.92	
Total Deductions from Net Pay			0.00			0.00			-761.36
Net Pay	41		685.27	160		1,937.80	779.00		10,327.09
Employer Taxes and Contributions									
Medicare Company		11.89			38.32			204.16	
Social Security Company		50.84			163.88			873.03	
MO - Unemployment Company		0.00			0.00			0.00	
Total Employer Taxes and Contributions			62.73			202.20			1,077.19