

LOWRY CITY SPECIAL BUDGET MEETING
Tentative Agenda
Monday, June 16, 2025 - 6:00 pm, City Hall Building

1. Call to order:

2. Roll Call:

3. New Business:

1. View/edit proposed budget for the July 1, 2025-June 30, 2026 Fiscal Year

4. Adjournment

On June 13, 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.

GENERAL REVENUE		Budget	Actual	Budget	Actual	Budget	Actual	Budget
		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Fireworks Fund Donations		\$2,650.00	\$2,650.00	\$2,650.00	\$2,650.00	\$3,500.00	\$3,500.00	\$3,500.00
Gas, Oil and Diesel (Dept Reim)		\$9,100.00	\$14,243.10	\$16,500.00	\$11,014.81	\$17,300.00	\$11,009.53	\$16,000.00
Employee Part of Health Insurance		\$7,000.00	\$4,115.52	\$4,000.00	\$5,722.16	\$9,128.16	\$7,487.64	\$4,363.20
Employee Part of Aflac		\$5,800.00	\$4,975.87	\$9,000.00	\$3,058.30	\$3,100.00	\$3,861.52	\$2,400.00
Employee Dental & Vision							\$1,597.82	\$1,065.50
Interest		\$250.00	\$250.00	\$250.00	\$306.00	\$250.00	\$502.53	\$300.00
License - Building Permit - Zoning		\$45.00	\$105.00	\$45.00	\$60.00	\$45.00	\$45.00	\$45.00
License - Dog		\$20.00	\$15.00	\$20.00	\$5.00	\$10.00	\$10.00	\$10.00
License - City Business & Liquor		\$800.00	\$1,050.00	\$1,200.00	\$1,375.00	\$1,200.00	\$1,300.00	\$1,200.00
Miscellaneous					\$165.28		\$240.00	
Other Revenue		\$500.00	\$13.49	\$500.00	\$139.45	\$500.00	\$65.92	\$100.00
Rental - Civic Center Bldg		\$900.00	\$2,120.00	\$1,500.00	\$1,335.00	\$1,400.00	\$2,130.00	\$1,500.00
Tax - Penalty								
Tax - City Property - Real Estate		\$45,000.00	\$47,809.35	\$45,000.00	\$47,069.36	\$47,000.00	\$52,000.91	\$52,000.00
Tax - Franchise		\$35,000.00	\$39,519.75	\$37,000.00	\$66,934.42	\$39,000.00	\$46,693.05	\$41,000.00
Tax - Local Sales		\$135,000.00	\$103,040.30	\$138,000.00	\$159,297.68	\$155,000.00	\$158,862.00	\$155,000.00
Tax - Local Use		\$15,000.00	\$24,188.81	\$20,000.00	\$23,163.16	\$22,741.84	\$34,366.83	\$33,000.00
Reimbursement for PD Car							\$40,000.00	
TOTAL RECEIPTS		\$257,065.00	\$244,096.19	\$275,665.00	\$322,295.62	\$300,175.00	\$363,672.75	\$311,483.70

GENERAL EXPENSE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Advertising	\$1,000.00	\$1,321.48	\$1,000.00	\$1,216.05	\$1,500.00	\$1,069.03	\$1,200.00
Audit	\$7,400.00	\$0.00	\$7,400.00	\$7,400.00	\$7,700.00	\$0.00	\$7,700.00
Computer	\$1,000.00	\$2,240.58	\$500.00	\$749.00	\$1,000.00	\$30.00	\$1,000.00
Economic Developer	\$2,200.00	\$2,045.60	\$2,200.00	\$2,041.60	\$0.00	\$510.40	\$0.00
Election	\$300.00	\$394.34	\$300.00	\$294.85	\$300.00	\$0.00	\$300.00
Equipment	\$3,500.00	\$3,800.53	\$3,500.00	\$2,200.00	\$2,200.00	\$0.00	\$3,869.00
Fireworks Fund	\$2,650.00	\$2,650.00	\$2,650.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00
Gas, Diesel & Oil	\$10,500.00	\$19,013.90	\$24,215.00	\$14,514.81	\$20,000.00	\$12,235.94	\$17,000.00
Insurance	\$11,500.00	\$11,467.75	\$13,000.00	\$12,914.30	\$15,000.00	\$11,929.00	\$16,131.00
Insurance - Aflac	\$6,000.00	\$6,224.37	\$9,000.00	\$3,058.30	\$3,100.00	\$3,861.52	\$2,400.00
Insurance - Health	\$17,700.00	\$12,135.75	\$15,000.00	\$16,901.76	\$20,000.00	\$18,911.07	\$18,000.00
Insurance - Work Comp	\$1,400.00	\$2,058.00	\$2,000.00	\$1,913.00	\$2,000.00	\$951.00	\$1,500.00
Legal/Accounting	\$500.00	\$1,190.00	\$500.00	\$994.50	\$500.00	\$1,048.50	\$1,000.00
Mayor & Council	\$4,100.00	\$4,080.00	\$4,100.00	\$3,780.00	\$4,100.00	\$3,650.00	\$4,100.00
Membership	\$1,500.00	\$1,815.30	\$1,500.00	\$2,103.48	\$2,000.00	\$4,093.58	\$3,000.00
Miscellaneous	\$1,000.00	\$2,171.98	\$1,000.00	\$387.94	\$400.00	\$1,566.42	\$1,000.00
Petty Cash	\$250.00	\$165.00	\$150.00	\$31.98	\$150.00	\$49.16	\$150.00
Postage	\$350.00	\$229.00	\$275.00	\$256.45	\$275.00	\$363.00	\$400.00
Repairs & Maintenance	\$7,000.00	\$933.78	\$2,000.00	\$1,534.67	\$2,000.00	\$3,290.23	\$3,496.70
Supplies	\$4,000.00	\$4,156.50	\$2,900.00	\$3,555.82	\$2,000.00	\$3,677.18	\$3,000.00
Taxes- FICA	\$5,500.00	\$5,656.47	\$5,700.00	\$8,807.25	\$9,000.00	\$7,517.22	\$9,000.00
Taxes- Quarterly	\$6,000.00	\$6,000.00	\$6,000.00	\$4,569.40	\$5,000.00	\$4,119.50	\$5,000.00
Training/Meetings	\$1,500.00	\$59.65	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00
Transfer Funds to Other	\$70,075.00	\$63,280.41	\$69,675.00	\$27,133.20	\$86,350.00	\$38,806.54	\$95,237.00
Utilities, Electri, Phone Trash	\$9,000.00	\$11,840.16	\$12,500.00	\$13,270.37	\$14,000.00	\$12,368.51	\$14,000.00
Utilities Propane	\$4,000.00	\$3,479.84	\$3,500.00	\$5,785.19	\$6,000.00	\$3,312.70	\$3,500.00
Utilities Street Lights	\$17,000.00	\$14,164.13	\$16,000.00	\$16,253.88	\$17,000.00	\$16,382.85	\$16,000.00
Cop Car						\$42,110.00	
Wages	\$60,140.00	\$61,405.92	\$69,000.00	\$68,690.56	\$75,000.00	\$68,545.12	\$80,000.00
TOTAL EXPENSES	\$257,065.00	\$243,980.44	\$275,665.00	\$223,858.36	\$300,175.00	\$263,898.47	\$311,483.70

WATER & SEWER REVENUE		Budget	Actual	Budget	Actual	Budget	Actual	Budget
		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Bulk Sales					\$80.00		\$32.46	
Payment from Fire Department					\$5,090.60	\$5,090.60	\$5,090.60	\$5,090.60
Interest		\$700.00	\$573.03	\$600.00	\$611.22	\$600.00	\$910.19	\$600.00
Meter Deposits		\$3,000.00	\$4,050.00	\$3,500.00	\$2,700.00	\$2,500.00	\$3,000.00	\$2,500.00
Other Revenue		\$100.00	\$7,436.86	\$5,190.60	\$6,816.89	\$5,000.00	\$1,610.05	\$0.00
Pump Sales		\$500.00	\$517.25	\$500.00	\$568.00	\$500.00	\$515.00	\$500.00
Rental - Tower Space		\$11,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00
Tax - Sales		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Water - Late Charges		\$3,000.00	\$4,037.46	\$4,000.00	\$3,306.93	\$3,500.00	\$5,816.60	\$4,500.00
Water - Primacy Fee		\$1,000.00	\$925.24	\$1,000.00	\$922.68	\$1,000.00	\$944.16	\$1,000.00
Water - Disconnect/Reconnect Fees		\$1,000.00	\$1,050.00	\$1,000.00	\$200.00	\$200.00	\$200.00	\$200.00
Water - Sales		\$90,000.00	\$90,311.67	\$90,000.00	\$87,602.97	\$88,000.00	\$118,445.85	\$120,000.00
Water - Sewer		\$60,000.00	\$66,659.53	\$65,000.00	\$59,744.26	\$60,000.00	\$80,288.64	\$80,000.00
Water - Tampering Fees								
Transfer from Reserve (Checking)								
TOTAL RECEIPTS:		\$172,300.00	\$186,561.04	\$181,790.60	\$178,643.55	\$177,390.60	\$227,853.55	\$225,390.60

WATER AND SEWER EXPENSE		Budget	Actual	Budget	Actual	Budget	Actual	Budget
		2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Advertising		\$200.00	\$100.00	100.00	\$77.50	100.00	\$287.50	300.00
Annual Sewer Fee		\$250.00	\$250.00	250.00	\$250.00	250.00	\$250.00	250.00
Missouri One Call							\$423.35	450.00
Equipment		\$8,000.00	\$4,024.95	8,000.00	\$9,872.14	7,500.00	\$4,149.92	8,000.00
Gas, Diesel & Oil		\$2,500.00	\$3,377.72	4,000.00	\$3,563.30	4,000.00	\$2,958.88	4,000.00
Insurance		\$2,500.00	\$2,368.00	3,000.00	\$2,546.50	3,000.00	\$2,664.00	3,500.00
Insurance - Work Comp		\$2,500.00	\$2,364.00	2,800.00	\$2,637.00	3,000.00	\$2,019.00	3,000.00
Water Testing		\$2,200.00	\$1,774.50	2,200.00	\$350.00	2,200.00	\$1,632.20	2,200.00
Loan - Principal		\$30,000.00	\$28,000.00	30,000.00	\$30,000.00	32,000.00	\$30,989.51	32,000.00
Loan - Interest		\$10,500.00	\$8,970.01	7,500.00	\$6,849.38	5,400.00	\$6,061.53	4,582.50
Meter Deposit Refunds		\$2,000.00	\$2,500.00	2,000.00	\$1,285.30	1,500.00	\$2,011.92	2,000.00
Miscellaneous		\$800.00	\$1,221.48	800.00	\$385.39	500.00	\$73.79	500.00
Paying Agent Fees		\$1,400.00	\$1,319.84	1,400.00	\$660.00	1,400.00	\$1,320.00	1,400.00
Petty Cash		\$200.00	\$49.01	200.00	\$109.80	200.00	\$109.02	200.00
Postage		\$2,000.00	\$1,780.00	2,000.00	\$1,789.00	2,000.00	\$1,804.00	2,000.00
Privacy Fee		\$1,300.00	\$1,005.48	1,300.00	\$320.53	1,300.00	\$1,872.50	2,000.00
Repairs & Maintenance		\$7,500.00	\$3,704.60	8,000.00	\$3,244.12	5,000.00	\$4,202.64	5,000.00
Supplies		\$5,500.00	\$3,800.76	6,000.00	\$5,091.06	5,000.00	\$3,946.89	5,000.00
Taxes- FICA		\$5,000.00	\$4,133.80	5,000.00	\$4,597.77	6,000.00	\$5,958.51	8,000.00
Taxes- Quarterly		\$2,500.00	\$2,500.00	2,500.00	\$2,500.00	2,500.00	\$2,500.00	2,500.00
Training/Meetings		\$1,200.00	\$228.66	1,200.00	\$236.90	1,200.00	\$710.17	1,200.00
Utilities, Electri, Phone Trash		\$15,000.00	\$14,048.87	17,000.00	\$12,858.27	14,000.00	\$13,075.56	15,000.00
Utilities Propane		\$300.00	\$196.84	300.00	\$246.00	300.00	\$263.36	300.00
Obligated Savings		\$8,950.00	\$8,950.00	5,090.60				42,008.10
Wages		\$60,000.00	\$53,427.13	71,150.00	\$63,053.51	79,040.60	\$79,040.60	80,000.00
TOTAL EXPENSES		\$172,300.00	\$150,095.65	181,790.60	\$152,523.47	177,390.60	\$168,324.85	225,390.60

STREET REVENUE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Other Revenue				\$67,961.61			
Tax - Motor Vehicle Fuel	\$17,000.00	\$18,407.63	\$18,500.00	\$21,408.30	\$20,000.00	\$22,266.61	\$20,000.00
Tax - Vehicle Sales	\$6,500.00	\$6,629.60	\$6,500.00	\$6,782.27	\$6,500.00	\$6,598.66	\$6,500.00
Transfer of Funds	\$22,100.00	\$22,100.00	\$21,500.00	\$20,722.97	\$21,000.00	\$27,246.59	\$49,300.00
Vehicle Fee	\$2,800.00	\$2,925.10	\$3,000.00	\$3,022.45	\$3,000.00	\$2,705.26	\$3,000.00
TOTAL RECEIPTS:	\$48,400.00	\$50,062.33	\$49,500.00	#####	\$50,500.00	\$58,817.12	\$78,800.00

STREET EXPENSE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Cold Mix							
Culverts							
Equipment	\$5,000.00	\$216.81	\$500.00	\$447.53	\$500.00	\$333.13	\$500.00
Fence & Roads							
Gas, Diesel & Oil	\$2,200.00	\$3,332.58	\$4,000.00	\$2,515.84	\$4,000.00	\$4,708.20	\$5,000.00
Insurance	\$1,700.00	\$1,459.00	\$1,600.00	\$1,352.50	\$1,500.00	\$1,453.00	\$1,700.00
Insurance - Work Comp	\$1,500.00	\$1,710.00	\$1,900.00	\$1,916.00	\$2,000.00	\$2,202.00	\$2,500.00
Miscellaneous							
Paving	\$111,000.00	\$111,000.00	\$15,000.00	\$82,961.61	\$0.00	\$0.00	\$15,000.00
Petty Cash						\$27.67	
Repairs & Maintenance	\$3,000.00	\$1,718.16	\$1,500.00	\$2,335.89	\$3,000.00	\$6,418.70	\$7,000.00
Rock	\$500.00	\$174.20	\$500.00	\$0.00	\$500.00	\$432.80	\$500.00
Supplies	\$2,000.00	\$1,559.67	\$1,500.00	\$1,385.53	\$2,000.00	\$1,281.95	\$1,500.00
Taxes- FICA	\$1,500.00	\$2,830.09	\$3,000.00	\$1,516.60	\$3,000.00	\$2,887.92	\$3,100.00
Wages	\$20,000.00	\$25,542.21	\$20,000.00	\$25,266.10	\$34,000.00	\$39,071.75	\$42,000.00
Dump Truck Purchase							
TOTAL EXPENSES	\$48,400.00	\$49,542.72	\$49,500.00	\$119,697.60	\$50,500.00	\$58,817.12	\$78,800.00

FIRE DEPARTMENT REVENUE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Donations							
Dues	\$19,000.00	\$18,931.25	\$19,000.00	\$18,872.50	\$20,000.00	\$18,524.26	\$19,020.60
Other Revenue USED TO BE Fire Ca	\$4,000.00	\$4,000.00	\$4,000.00	\$475.00	\$2,000.00	\$2,150.00	\$2,000.00
Tax - Local Sales Tax	\$16,500.60	\$13,229.14	\$16,500.00	\$18,733.22	\$20,000.00	\$18,210.68	\$18,000.00
Transfer of Funds	\$1,800.00	\$1,800.00			\$1,500.00	\$1,637.83	
Transfer of Funds from reserve/check	\$5,500.00	\$5,500.00	\$5,500.60		\$4,170.60	\$0.00	
TOTAL RECEIPTS:	\$46,800.60	\$43,460.39	\$45,000.60	\$38,080.72	\$47,670.60	\$40,522.77	\$39,020.60

FIRE DEPARTMENT EXPENSE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Advertising							
Equipment	\$16,430.00	\$12,431.79	\$13,080.00	\$832.18	\$15,200.00	\$7,842.72	\$9,131.00
Gas, Diesel & Oil	\$3,800.00	\$3,835.67	\$4,000.00	\$4,114.19	\$4,800.00	\$2,826.73	\$3,000.00
Insurance - Health (Aflac)	\$1,850.00	\$1,248.50	\$1,400.00	\$1,342.44	\$1,400.00	\$1,394.64	\$1,400.00
Insurance	\$6,000.00	\$6,269.68	\$6,500.00	\$6,305.82	\$6,600.00	\$6,178.00	\$6,269.00
Insurance - Work Comp	\$2,500.00	\$2,586.00	\$2,800.00	\$2,759.00	\$2,800.00	\$2,994.00	\$3,000.00
Legal Fees							
Membership	\$180.00	\$180.00	\$180.00	\$150.00	\$180.00	\$0.00	\$180.00
Postage	\$250.00	\$520.00	\$250.00	\$371.00	\$400.00	\$454.32	\$450.00
Repairs & Maintenance	\$5,000.00	\$5,198.99	\$5,000.00	\$11,242.44	\$5,000.00	\$8,377.10	\$5,000.00
Supplies	\$1,000.00	\$1,337.77	\$1,500.00	\$1,030.91	\$1,300.00	\$1,999.45	\$2,000.00
Training/Meetings	\$2,000.00	\$1,828.00	\$2,000.00	\$1,234.00	\$1,500.00	\$1,435.00	\$1,500.00
Utilities, Electri, Phone Trash	\$1,700.00	\$1,675.24	\$1,700.00	\$1,585.82	\$1,700.00	\$1,350.06	\$1,400.00
Utilities Propane	\$1,000.00	\$1,200.42	\$1,500.00	\$1,632.96	\$1,700.00	\$580.15	\$600.00
Loan Payment to W/S	\$5,090.60	\$5,090.60	\$5,090.60	\$5,090.60	\$5,090.60	\$5,090.60	\$5,090.60
TOTAL EXPENSES	\$46,800.60	\$43,402.66	\$45,000.60	\$37,691.36	\$47,670.60	\$40,522.77	\$39,020.60

POLICE DEPARTMENT REVENUE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Fines	\$2,500.00	\$6,313.50	\$3,500.00	\$1,195.00	\$500.00	\$106.50	\$200.00
Fines - LET	\$100.00	\$111.50	\$150.00	\$10.00	\$50.00	\$2.00	\$50.00
POST	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$0.00	\$500.00
Transfer of Funds	\$38,475.00	\$35,570.23	\$38,450.00	\$5,801.64	\$54,950.00	\$11,559.95	\$45,937.00
TOTAL RECEIPTS:	\$41,575.00	\$42,495.23	\$42,600.00	\$7,506.64	\$56,000.00	\$11,668.45	\$46,687.00

POLICE DEPARTMENT EXPENSE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Advertising						\$198.50	
Equipment	\$1,000.00	\$3,357.07	\$1,000.00	\$560.18	\$1,000.00	\$635.20	\$2,500.00
Gas, Diesel & Oil	\$2,000.00	\$2,659.71	\$3,000.00	\$230.38	\$3,000.00	\$59.76	\$2,500.00
Insurance	\$2,000.00	\$2,127.00	\$2,300.00	\$3,463.00	\$3,500.00	\$3,080.00	\$2,887.00
Insurance - Work Comp	\$1,500.00	\$1,237.00	\$1,400.00	\$1,278.00	\$1,400.00	\$281.00	\$0.00
Legal/Accounting	\$1,000.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00
Petty Cash	\$75.00	\$151.97	\$100.00	\$34.23	\$100.00	\$38.92	\$100.00
Repairs & Maintenance	\$1,500.00	\$1,240.28	\$1,200.00	\$355.64	\$500.00	\$1,289.25	\$1,200.00
Supplies	\$500.00	\$1,116.08	\$500.00	\$0.00	\$500.00	\$469.69	\$500.00
Taxes- FICA	\$2,000.00	\$2,440.62	\$2,500.00	\$70.01	\$2,500.00	\$392.07	\$0.00
Training/Meetings	\$1,000.00	\$0.00	\$500.00	\$0.00	\$500.00	\$99.00	\$500.00
Utilities, Electri, Phone Trash							
Wages	\$28,000.00	\$28,165.50	\$30,000.00	\$1,515.20	\$42,900.00	\$5,125.06	\$36,400.00
TOTAL EXPENSES	\$40,575.00	\$42,495.23	\$42,600.00	\$7,506.64	\$56,000.00	\$11,668.45	\$46,687.00

CEMETERY REVENUE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Digging of Plots	\$2,500.00	\$3,600.00	\$3,000.00	\$4,859.00	\$3,500.00	\$4,200.00	\$3,500.00
Donations		\$575.00		\$1,476.99		\$445.00	
Interest	\$1,000.00	\$736.37	\$800.00	\$961.05	\$900.00	\$18,779.96	\$18,000.00
Sale of Lots		\$3,100.00		\$1,225.00		\$1,950.00	
Transfer of Funds	\$7,700.00	\$3,810.18	\$9,725.00	\$608.59	\$8,900.00	\$0.00	
TOTAL RECEIPTS:	\$11,200.00	\$11,821.55	\$13,525.00	\$9,130.63	\$13,300.00	\$25,374.96	\$21,500.00

CEMETERY EXPENSE	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	2021-2022	2021-2022	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
Advertising						\$0.00	
Equipment	\$900.00	\$187.09	\$250.00	\$116.28	\$250.00	\$0.00	\$5,000.00
Fence & Roads						\$0.00	
Gas, Diesel & Oil	\$400.00	\$1,037.42	\$1,500.00	\$591.10	\$1,500.00	\$455.96	\$1,500.00
Insurance	\$300.00	\$25.50	\$75.00	\$60.50	\$100.00	\$0.00	\$140.00
Insurance - Work Comp	\$400.00	\$408.00	\$500.00	\$432.00	\$500.00	\$307.00	\$500.00
Repairs & Maintenance	\$1,000.00	\$197.24	\$500.00	\$288.31	\$500.00	\$1,525.50	\$1,760.00
Rock	\$500.00	\$0.00				\$0.00	
Supplies				\$140.77		\$356.70	
Taxes- FICA	\$500.00	\$249.38	\$500.00	\$233.74	\$250.00	\$375.83	\$400.00
Wages	\$7,000.00	\$9,516.92	\$10,000.00	\$7,147.93	\$10,000.00	\$6,445.88	\$12,000.00
Petty Cash/ Recording Deeds	\$200.00	\$200.00	\$200.00	\$120.00	\$200.00	\$171.00	\$200.00
TOTAL EXPENSES	\$11,200.00	\$11,821.55	\$13,525.00	\$9,130.63	\$13,300.00	\$9,637.87	\$21,500.00

Lowry City
Profit & Loss Budget vs. Actual
July 2024 through May 2025

Ordinary Income/Expense		Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
Income					
01-7007 · Gen Fireworks Fund Donati...	500.00	3,500.00	-3,000.00	14.3%	
01-7008 · Gen Fuel (Dept Reim)	7,990.95	16,000.00	-8,009.05	49.9%	
01-7011 · Gen Health Ins. Employee ...	0.00	4,363.20	-4,363.20	0.0%	
01-7012 · Gen Insurance-Vehicle	22.00	0.00	22.00	100.0%	
01-7015 · Gen Interest	3,235.31	300.00	2,935.31	1,078.4%	
01-7016 · Gen License-Building Permit	0.00	45.00	-45.00	0.0%	
01-7017 · Gen License-Dog	30.00	10.00	20.00	300.0%	
01-7018 · Gen License-Business, Liq.	825.00	1,200.00	-375.00	68.8%	
01-7022 · Gen Misc	10,193.89	0.00	10,193.89	100.0%	
01-7023 · Gen Other Revenues	9,110.00	100.00	9,010.00	9,110.0%	
01-7026 · Gen Rental Civic Center Bldg	1,700.00	1,500.00	200.00	113.3%	
01-7030 · Gen Tax-City Property	51,220.05	52,000.00	-779.95	98.5%	
01-7032 · Gen Tax-Franchise	44,074.35	41,000.00	3,074.35	107.5%	
01-7033 · Gen Tax-Local Sales Tax	123,744.54	155,000.00	-31,255.46	79.8%	
01-7034 · Gen Tax-Local Use	29,060.39	33,000.00	-3,939.61	88.1%	
01-7036 · Gen Tax-Sales	34,313.49				
01-7040 · Gen Transfer of Funds	40,000.00	17,500.00	22,500.00	228.6%	
01-7045 · Hawthorn checking deposit	2,757.52				
02-7015 · WS Interest	1,263.83	600.00	663.83	210.6%	
02-7020 · WS Meter Deposits	765.00	2,500.00	-1,735.00	30.6%	
02-7022 · WS Misc	5,136.99				
02-7023 · WS Other Revenues	120.00	5,090.60	-4,970.60	2.4%	
02-7025 · WS Pump Sales	259.25	500.00	-240.75	51.9%	
02-7027 · WS Rental-Tower Space	0.00	9,000.00	-9,000.00	0.0%	
02-7036 · WS Tax-Sales	0.00	2,000.00	-2,000.00	0.0%	
02-7040 · WS Transfer of Funds	639.77				
02-7043 · WS Water-Late Charges	3,358.81	4,500.00	-1,141.19	74.6%	
02-7044 · WS Water-Privacy Fee	851.53	1,000.00	-148.47	85.2%	
02-7045 · WS-Water-Reconnect Fees	250.00	100.00	150.00	250.0%	
02-7046 · WS Water-Sales	90,503.56	12,000.00	78,503.56	754.2%	
02-7047 · WS Sewer Sales	59,854.96	80,000.00	-20,145.04	74.8%	
02-7049 · WS Water-Disconnect Fees	0.00	100.00	-100.00	0.0%	
03-7022 · ST Misc	31,510.30				
03-7035 · ST Tax-Motor Vehicle Fuel	22,581.94	20,000.00	2,581.94	112.9%	
03-7039 · ST Tax-Vehicle Sales	6,327.60	6,500.00	-172.40	97.3%	
03-7040 · ST Transfer of Funds	0.00	49,300.00	-49,300.00	0.0%	
03-7042 · ST Vehicle Fee	2,473.20	3,000.00	-526.80	82.4%	

Lowry City
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
04-7004 · FD Dues	17,688.75	19,020.60	-1,331.85	93.0%
04-7005 · FD Fire Calls	3,816.00	2,000.00	1,816.00	190.8%
04-7015 · FD Interest	76.99			
04-7022 · FD Misc	1,152.00			
04-7033 · FD Tax-Local Sales Tax	17,716.61			
04-7036 · FD Tax-Sales	1,709.72	18,000.00	-16,290.28	9.5%
04-7040 · FD Transfer of Funds	0.00	5,491.52	-5,491.52	0.0%
05-7005 · PD Fines	677.00	200.00	477.00	338.5%
05-7006 · PD LET	0.00	50.00	-50.00	0.0%
05-7015 · PD Interest	9.38			
05-7024 · PD POST	0.00	500.00	-500.00	0.0%
05-7040 · PD Transfer of Funds	0.00	45,937.00	-45,937.00	0.0%
06-7003 · Cem Donations	5,125.00			
06-7015 · Cem Interest	16,666.98	18,000.00	-1,333.02	92.6%
06-7024 · Cem Plots, Digging	10,950.00	3,500.00	7,450.00	312.9%
06-7028 · Cem Sale of Lots	400.00			
06-7038 · Cemetery Savings - Land	1,900.00			
11-7001 · Direct Deposits	30,000.00			
Total Income	692,562.66	634,407.92	58,154.74	109.2%
Gross Profit	692,562.66	634,407.92	58,154.74	109.2%

Lowry City
Profit & Loss Budget vs. Actual
July 2024 through May 2025

Expense	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
01-9001 · Gen-Ad	833.79	1,200.00	-366.21	69.5%
01-9002 · Gen-Audit	7,400.00	7,700.00	-300.00	96.1%
01-9004 · Gen-Computer	440.00	1,000.00	-560.00	44.0%
01-9007 · Gen-Election	1,322.31	300.00	1,022.31	440.8%
01-9008 · Gen-Equip	475.00	3,869.00	-3,394.00	12.3%
01-9010 · Gen-Fireworks	3,500.00	3,500.00	0.00	100.0%
01-9011 · Gen-Fuel	11,219.09	17,000.00	-5,780.91	66.0%
01-9013 · Gen-Insurance	2,983.66	16,131.00	-13,147.34	18.5%
01-9014 · Gen-Insurance-Health	16,208.16	2,400.00	13,808.16	675.3%
01-9016 · Gen-Insurance-Work Comp	2,798.00	1,500.00	1,298.00	186.5%
01-9018 · Gen-Legal-Acct	344.00	1,000.00	-656.00	34.4%
01-9021 · Gen-Mayor-Council	3,750.00	4,100.00	-350.00	91.5%
01-9022 · Gen-Membership	5,096.35	3,000.00	2,096.35	169.9%
01-9024 · Gen-Misc	19,409.48	1,000.00	18,409.48	1,940.9%
01-9027 · Gen-Petty Cash	61.74	150.00	-88.26	41.2%
01-9028 · Gen-Postage	219.00	400.00	-181.00	54.8%
01-9030 · Gen-Repairs & Maintenance	3,501.72	3,496.00	5.72	100.2%
01-9032 · Gen-Supplies	5,583.42	3,000.00	2,583.42	186.1%
01-9034 · Gen-Taxes-FICA	7,471.52	26,500.00	-19,028.48	28.2%
01-9035 · Gen-Taxes-Quarterly	0.00	5,000.00	-5,000.00	0.0%
01-9036 · Gen-Training-Meeting	500.00			
01-9037 · Gen-Transfer of Funds	7,350.12	95,237.00	-87,886.88	7.7%
01-9039 · Gen-Utilities-Phone elect tr...	13,097.41	14,000.00	-902.59	93.6%
01-9040 · Gen-Utilities-Propane	5,167.48	3,500.00	1,667.48	147.6%
01-9041 · Gen-Utilities-Street Lights	15,478.90	16,000.00	-521.10	96.7%
01-9043 · Gen-Wages	55,795.33	80,000.00	-24,204.67	69.7%
01-9045 · Hawthorne Debit Card Char...	11,173.59			
02-9001 · WS-Ad	50.00	300.00	-250.00	16.7%
02-9005 · WS-Annual Sewer Fee	0.00	250.00	-250.00	0.0%
02-9008 · WSS-Equip	7,448.54	8,000.00	-551.46	93.1%
02-9011 · WS-Fuel	2,805.07	4,000.00	-1,194.93	70.1%
02-9013 · WS-Insurance	0.00	3,500.00	-3,500.00	0.0%
02-9016 · WS-Insurance-Work Comp	2,853.00	3,000.00	-147.00	95.1%
02-9017 · WS-Lagoon Water Testing	1,870.00	2,200.00	-330.00	85.0%
02-9019 · WS-Loan-Principal	31,974.22	32,000.00	-25.78	99.9%
02-9020 · WS-Loan-Interest	4,582.50	4,582.50	0.00	100.0%
02-9021 · WS-Locates	51.30	450.00	-398.70	11.4%
02-9022 · WS-Membership	475.00			

Lowry City
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
02-9023 · WS-Meter Deposit Refunds	0.00	2,000.00	-2,000.00	0.0%
02-9024 · WS-Misc	1,692.29	500.00	1,192.29	338.5%
02-9026 · WS-Paying Agent Fees	1,293.70	1,400.00	-106.30	92.4%
02-9027 · WS-Petty Cash	52.84	200.00	-147.16	26.4%
02-9028 · WS-Postage	1,600.00	2,000.00	-400.00	80.0%
02-9029 · WS-Primacy Fees	1,890.31	2,000.00	-109.69	94.5%
02-9030 · WS-Repairs & Maintenance	5,754.61	5,000.00	754.61	115.1%
02-9031 · WS-Rock	117.07			
02-9032 · WS-Supplies	8,812.69	5,000.00	3,812.69	176.3%
02-9034 · WS-Taxes-FICA	2,565.94	8,000.00	-5,434.06	32.1%
02-9035 · WS-Taxes-Quarterly	0.00	2,500.00	-2,500.00	0.0%
02-9036 · WS-Training-Meeting	2,922.83	1,200.00	1,722.83	243.6%
02-9039 · WS-Utilities-Phone elec trash	15,468.79	15,000.00	468.79	103.1%
02-9040 · WS-Utilities-Propane	0.00	300.00	-300.00	0.0%
02-9043 · WS-Wages	53,262.14	80,000.00	-26,737.86	66.6%
02-9044 · Savings Account Expense	0.00	42,008.10	-42,008.10	0.0%
03-9008 · ST-Equip	1,833.15	500.00	1,333.15	366.6%
03-9011 · ST-Fuel	2,790.06	5,000.00	-2,209.94	55.8%
03-9013 · ST-Insurance	1,000.00	1,700.00	-700.00	58.8%
03-9016 · ST-Insurance-Work Comp	2,944.00	2,500.00	444.00	117.8%
03-9026 · ST-Paving	46,334.60	150,000.00	-103,665.40	30.9%
03-9030 · ST-Repairs & Maintenance	4,404.61	7,000.00	-2,595.39	62.9%
03-9031 · ST-Rock	212.06	500.00	-287.94	42.4%
03-9032 · ST-Supplies	1,829.42	1,500.00	329.42	122.0%
03-9034 · ST-Taxes-FICA	1,151.09	3,100.00	-1,948.91	37.1%
03-9040 · ST-Utilities Propane	102.81			
03-9043 · ST-Wages	28,293.28	42,000.00	-13,706.72	67.4%
04-9008 · FD-Equip	3,706.69	11,797.00	-8,090.31	31.4%
04-9011 · FD-Fuel	1,673.64	3,000.00	-1,326.36	55.8%
04-9013 · FD-Insurance	0.00	6,269.00	-6,269.00	0.0%
04-9014 · FD-Insurance - Aflac	107.28	1,400.00	-1,292.72	7.7%
04-9015 · FD-Insurance-Vehicle	0.00	6,269.00	-6,269.00	0.0%
04-9016 · FD-Insurance-Work Comp	2,955.00	3,000.00	-45.00	98.5%
04-9022 · FD-Membership	0.00	180.00	-180.00	0.0%
04-9028 · FD-Postage	420.00	450.00	-30.00	93.3%
04-9030 · FD-Repairs & Maintenance	10,142.28	13,157.52	-3,015.24	77.1%
04-9032 · FD-Supplies	782.34	2,000.00	-1,217.66	39.1%
04-9036 · FD-Training-Meeting	1,560.00	1,500.00	60.00	104.0%
04-9037 · FD-Loan Payment to W/S	5,090.60	5,090.60	0.00	100.0%

Lowry City
Profit & Loss Budget vs. Actual
July 2024 through May 2025

	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
04-9039 · FD-Utilities-Phone elect trash	1,150.10	1,400.00	-249.90	82.2%
04-9040 · FD-Utilities-Propane	924.44	600.00	324.44	154.1%
05-9008 · PD-Equip	430.20	2,500.00	-2,069.80	17.2%
05-9011 · PD-Fuel	301.82	2,500.00	-2,198.18	12.1%
05-9013 · PD-Insurance	0.00	2,887.00	-2,887.00	0.0%
05-9016 · PD-Insurance-Work Comp	301.00			
05-9018 · PD-Legal-Acct	0.00	100.00	-100.00	0.0%
05-9024 · PD-Misc	5.00			
05-9027 · PD-Petty Cash	55.00	100.00	-45.00	55.0%
05-9030 · PD-Repairs & Maintenance	14.00	1,200.00	-1,186.00	1.2%
05-9032 · PD-Supplies	600.68	500.00	100.68	120.1%
05-9036 · PD-Training-Meeting	0.00	500.00	-500.00	0.0%
05-9043 · PD-Wages	7,361.25	36,400.00	-29,038.75	20.2%
06-9008 · Cem-Equip	806.61	5,000.00	-4,193.39	16.1%
06-9011 · Cem-Fuel	372.90	1,500.00	-1,127.10	24.9%
06-9013 · Cem-Insurance	0.00	140.00	-140.00	0.0%
06-9016 · Cem-Insurance-Work Comp	494.00	500.00	-6.00	98.8%
06-9024 · Cem-Misc	48.00			
06-9027 · Cem-Petty Cash	120.00	200.00	-80.00	60.0%
06-9030 · Cem-Repairs & Maintenance	1,818.97	1,760.00	58.97	103.4%
06-9032 · Cem-Supplies	443.74			
06-9034 · Cem-Taxes-FICA	261.79	400.00	-138.21	65.4%
06-9043 · Cem-Wages	6,326.40	12,000.00	-5,673.60	52.7%
Total Expense	487,891.72	874,473.72	-386,582.00	55.8%
Net Ordinary Income	204,670.94	-240,065.80	444,736.74	-85.3%
Other Income/Expense				
Other Expense	84,995.52			
Fund Balance Transfer	84,995.52			
Total Other Expense	84,995.52			
Net Other Income	-84,995.52	0.00	-84,995.52	100.0%
Net Income	119,675.42	-240,065.80	359,741.22	-49.9%