

**LOWRY CITY
REGULAR BOARD OF ALDERMEN MEETING**

Tentative Agenda

**Tuesday, August 18, 2026 6:00 pm
Lowry City Hall Board Room**

1. **Call to order**
2. **Pledge of Allegiance**
3. **Roll Call**
 - A. East Ward Alderman Cecil Shehorn
 - B. East Ward Alderman Charles Cone
 - C. West Ward Alderman Clark Patterson
 - D. West Ward Alderman Sean Langston
 - E. Mayor Greg BeVelle
4. **Minutes Approval**
 - A. Regular session minutes from July 21, 2026
5. **Approve bills list-**
 - A. List of bills from July 20, 2026 through August 18, 2026
6. **Financial reports:**
 - A. Reports for month ending July 31, 2026
-Total income is at 6.7 percent and total expenses at 9.8 percent of budgeted amount for fiscal year ending June 30, 2027
7. **Old or unfinished business-**
 - A. Zoning ordinances
 - B. Civic Center- Increasing rental fee/deposit amount
 - C. Update on advertising for audit of the city's financials
8. **New business**
 - A. Bill 2026-03-Set Real Estate and Personal Property Tax Levies 2026
 - B. Rhonda Elliott-Present a plan to place a 2014 16x80 mobile home on property located at 409 7th Street *(Currently two houses are on the property. The city's ordinance in place allows a double wide (28x60) and it must be ten years or newer.)*
 - C. Discuss Narcan box being placed on side of community building
 - D. Discuss increase in water rates
 - E. John Welch-To discuss identification of properties
9. **Public 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 John Farrell*
 - B. **Police Department-**
 - C. **Fire Department Report** *by Fire Chief Justin Norris*
 - D. **Public Works Department Report** *by Temporary Water/Sewer Superintendent Mike Clark*
11. **Mayor's Notes:**

LOWRY CITY
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Tentative Agenda
Tuesday, August 18, 2026 6:00 pm
Lowry City Hall Board Room

12. **Adjourn to closed session** – *Police Chief Applicant (Roll call vote) pursuant to 610.021.3 Hiring, firing, promoting or discipline of a specific employee.*
13. **Re-convene to open session:**
14. **Adjournment of regular open session**

On August 14, 2026 a copy of this notice was posted on the city's public board by the city clerk pursuant to RSMo. 610.02. 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, July 21, 2026 6:00 pm
Draft Minutes

Call to Order and Pledge of Allegiance:

Mayor Greg BeVelle 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 Cecil Shehorn and West Ward Aldermen Sean Langston. West Ward Aldermen Clark Patterson was absent. City Clerk John Farrell, Temporary Water Sewer Superintendent Mike Clark were in attendance along with several people from the community. Notice of the meeting was given pursuant to RSMo. 610.020. The Pledge of Allegiance was led by Bevelle.

Approval of Minutes:

The board reviewed the budget meeting minutes from June 15, 2026. Langston moved and Shehorn seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the regular session minutes from June 16, 2026. Langston moved and Shehorn seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the closed session minutes from June 16, 2026. Langston moved and Shehorn seconded to approve the minutes. The motion carried by a unanimous vote.

The board reviewed the special meeting from July 2, 2026. Cone moved and Shehorn seconded to approve the minutes. The motion carried by a unanimous vote.

Bills:

A list of bills from June 16, 2026 through July 20, 2026 was presented for approval. Langston moved and Shehorn seconded the motion to approve the bills presented. The motion passed unanimously.

Financial reports:

Financial reports for the month ending June 30, 2026 were presented and reviewed. The mayor noted total income was at 115.4 percent and total expenses are at 115.7 percent of budgeted amount for fiscal year ending June 30, 2026. Farrell presented a financial statement summary he prepared for FY 2025-2026 that was submitted the Missouri State Auditor and will run in the newspaper as required by law. The reports were unanimously approved on a motion from Langston and a second from Shehorn.

Old or unfinished business-

Zoning ordinances related to mobile homes in the city limits-

Following discussion, Langston moved to have the city clerk contact the city's attorney and look into possible consequences the city would face if they "did away with" the zoning ordinances and report back to the board next month. Shehorn seconded motion and it was approved unanimously.

Civic Center-Installing new locks, increasing rental fee and deposit amount:

Following discussion on the matters, Langston moved and Shehorn seconded to have the clerk

research the city's records to see if there is an ordinance that sets the rates of rental of the building. The vote was unanimous.

New business_

A-1 Disposal formal request for rate increase

Michelle Parmalee, appeared with A-1 Disposal Owner Barbara Tabor to discuss a rate increase for trash service. Parmalee read a letter explaining A-1 Disposal rates for residential customers will increase \$2 per month beginning August 1, 2026. The letter noted increases in costs to provide services as reasons for the increase. On a motion from Langston and a second from Shehorn the board voted unanimously in favor to authorize the increase. It was noted trash service will be up for bids in 2027. Bids will be due prior to the meeting in June when the board approves the budget.

Discuss advertising for audit of the city's financials

It was noted the last audit was completed on July 30, 2024 by DSWA for FY 2020-2021. After discussion, Langston moved to have the clerk run advertisement for two weeks in newspapers in Clinton and Nevada seeking bids for an audit of the city's financial records. Shehorn seconded and the vote was unanimous in favor.

John Welch-Ordinance violation complaints

Lowry City Resident John Welch voiced his concerns with the condition of some properties in the city limits. His concerns also included unregistered vehicles and trash cans being left out all week. Welch noted he has counted over 120 unregistered vehicles "stashed" in the city limits. The mayor spoke and explained there are limitation on what can be done about certain issues. Langston noted the city would need more police to be able to fully enforce those types of concerns.

Lowry City Resident Jackie Cutler spoke concerning cars extending onto city property in areas that needs to be mowed. She suggested the mayor go to these residents and ask them to move their vehicles.

Larry Wills-Request to discuss Temporary Water/Sewer Superintendent Mike Clark contract:

Larry Wills requested to be on the agenda to discuss Mike Clark's "contract." He was informed prior to the meeting; Clark did not have a contract and a part-time city employee.

Wills appeared at the meeting and stated his wife was going to talk for him. He proceeded to explain he has no problem with Clark and understood he is an employee. Wills instead spoke of a recent visit to city hall where he and Farrell had an altercation. Wills explained he was escorted out of the building by the city police.

Wills' wife also spoke of the incident explaining how the city clerk was unprofessional in dealing with her husband. She stated she heard expletives used while Farrell was explaining that Clark is not contracted to work for the city and is a city employee.

The mayor explained the clerk contacted him immediately after the incident and he explained to Wills the matter had been dealt with.

Set a date for the tax levy public hearing-

On a motion from Langston and a second from Shehorn the board unanimopulsy agreed to hold

the annual tax levy hearing on Aug. 18 at 5:45pm prior to regular meeting of the board. Farrell noted the information has not been received as of yet.

Public input:

JR Leiber, Lowry City Branch Manager of St. Clair County State Bank, introduced his daughter, Rylee Kneller, who a candidate running for St. Clair County Treasurer. Kneller spoke to those in attendance and introduced herself as a candidate.

Langston asked if the trees on 7th Street had been trimmed as requested by Tyler Knight at last month's meeting Clark responded Gary Eaton, Gary's All-Around Tree Trimming, is going to assist with the project when he comes to take down the tree in the cemetery. Norris stated there is another in need of trimming back on 5th and Mahan Street. Clark noted he will add the matter to the list.

Parmalee, now representing the Lowry City Community Betterment (LCCB), spoke to the board in reference to a project the group has been working on. She announced the LCCB was awarded a \$7,580 grant for playground equipment. Parmalee noted the LCCB hopes to raise \$30,000 to complete the project. She requested a donation and support of the project from the city. Shehorn moved and Langston seconded to allow the project. The vote was 3-1 with Cone voting in opposition. In a separate motion from Langston and a second from Shehorn the board voted unanimously to donate \$1,000 from the city's general fund to be used to toward the purchase of playground equipment.

Lowry City Resident Travis Hill asked questions in reference to ground not being filled in by Brightspeed employees while crews were upgrading the area with fiber lines. He was advised to call Brightspeed in reference to the matter. He did compliment city crews on how well the cemetery looked during Memorial Day.

Department and group reports/updates:"

City Hall: -Farrell reported a member of the city maintenance crew damaged a headstone at the cemetery while mowing. On a motion from Langston and a second from Shehorn the board unanimously agreed to pay Wommack Monument Company \$1,897 to replace the headstone. Farrell noted \$1,51.90 was received for donations toward paying for the fireworks display.

Police Department: There was no police report. Farrell noted he has run advertisement in the local newspaper as well as Clinton's newspaper and has had no response. He noted the search will continue.

Fire Department: Fire Chief Justin Norris spoke to the board concerning new fire hose nozzles. After discussion, Langston moved to purchase two nozzles at a total cost of \$2,350. Cone seconded the motion and the vote was unanimous in favor. Norris reported firefighters have been busy. During the past month, the firefighters responded to 16 calls for service including six medical calls, three structure fires, three motor vehicle accidents, one natural cover fire, one vehicle fire, one propane smell investigation and one weather spotting all. In total over the month, 110 hours and three minutes of man hours were logged, the chief noted 60 mutual aid manhours were also logged along with 72 hours of training.

Public Works: Clark explained Water Sewer Superintendent Trainee Deryk Meyer was absent

due to attending drinking water certification classes.

Clark noted the city is having issues with Well #2. He said it was pumping at half the normal capacity. He said crews will be here Friday to pull the pump, Clark noted it has been 10 years since the pump has been replaced. He also said he thinks there is a hole in the pipe. The mayor stated he thinks it may be time to look into a rate increase and asked it be added to the August agenda.

Mayor's notes:

BeVelle reported receiving complaints regarding the condition of the cemetery. He noted he went out to verify and found several with grass in between the headstones. Bevelle said the matter has been discussed with city crews and will be resolved.

Adjournment of regular open session:

Langston moved and Shehorn seconded to adjourn the regular meeting. The vote was unanimous and the meeting adjourned.

{Seal}

Greg BeVelle, Mayor

Attest:

John Farrell, City Clerk

Bills

August 18, 2026

Signed By:

Council Member:	Sean Langston	Council Member:	Clark Patterson
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Council Member:	Charles Cone	Council Member:	Cecil Shehorn
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Attest:

Mayor:	Greg BeVelle	Clerk:	John Farrell
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Date:
08/18/2026

{Seal}

Lowry City
Balance Sheet
As of July 31, 2026

	Jul 31, 26
ASSETS	
Current Assets	
Checking/Savings	
01-1001 · Operating Checking	543,902.76
01-1002 · General Fund Savings	615.98
01-1003 · General Hawthorn Checking	899.14
02-1001 · Water & Sewer Checking	192,122.90
02-1002 · Water & Sewer Surplus Savings	6,587.20
02-1003 · Water & Sewer Revenue Savings	130,465.01
02-1004 · Water Meter CD	10,000.00
02-1005 · Water & Sewer Revenue CD	20,000.00
03-1001 · Streets Checking	116,002.44
04-1001 · Fire Dept Checking	16,444.48
04-1002 · Fire Dept Savings	29,193.86
05-1001 · Police Dept Checking	2,727.21
05-1002 · Police L.E.T. Savings	3,120.16
06-1001 · Cemetery Checking	96,636.06
06-1002 · Cemetery Land Purchase Savings	10,045.26
06-1003 · Cemetery Savings	17,739.43
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
06-1015 · Cemetery CD 32784-Keith	174,551.99
06-1016 · Cemetery CD 32785 Keith	174,551.98
Total Checking/Savings	1,665,214.86
Accounts Receivable	
1201 · Accounts Receivable	35,658.02
Total Accounts Receivable	35,658.02
Other Current Assets	
Undeposited Funds	469.39
Total Other Current Assets	469.39
Total Current Assets	1,701,342.27
TOTAL ASSETS	1,701,342.27

Lowry City
Balance Sheet
As of July 31, 2026

	Jul 31, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
3002 · Accrued Payroll Taxes	5,347.50
941 Tax Withholding	494.40
Health/Disability Insurance	
State Withholding	532.00
Total 3002 · Accrued Payroll Taxes	6,373.90
3004 · Sales Tax Payable	1,275.67
Total Other Current Liabilities	7,649.57
Total Current Liabilities	7,649.57
Total Liabilities	7,649.57
Equity	
5001 · Fund Balances	
001-109 · General Funds	
01-5001 · General	998,999.24
03-5001 · Streets	-96,341.69
04-5001 · Fire Department	44,417.17
05-5001 · Police	-130,522.59
06-5001 · Cemetery	182,567.01
07-5001 · Hawthorn	4,275.48
Total 001-109 · General Funds	1,003,394.62
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	241,543.90
Total 600-799 · Enterprise and Utility Funds	241,543.90
Total 5001 · Fund Balances	1,284,938.52
zzzzzz0 · Retained Earnings	81,744.36
zzzzzz1 · Opening Balance Equity	349,103.97
Net Income	-22,094.15
Total Equity	1,693,692.70
TOTAL LIABILITIES & EQUITY	1,701,342.27

Lowry City

Profit & Loss by Fund

July 2026

Ordinary Income/Expense	01 General	02 Water/Se...	03 Streets	04 Fire	05 Police	06 Cemetery	Unclassified	TOTAL
Income								
01-7007 · Gen Fireworks Fund D...	100.00							100.00
01-7008 · Gen Fuel (Dept Reim)	732.61							732.61
01-7015 · Gen Interest	349.33							349.33
01-7016 · Gen License-Building ...	15.00							15.00
01-7018 · Gen License-Business...	250.00							250.00
01-7023 · Gen Other Revenues	15.00							15.00
01-7026 · Gen Rental Civic Cent...	75.00							75.00
01-7030 · Gen Tax-City Property	332.15							332.15
01-7032 · Gen Tax-Franchise	5,079.27							5,079.27
01-7034 · Gen Tax-Local Use	3,414.45							3,414.45
01-7041 · Gen Tran Funds to oth...	250.00							250.00
01-7778 · Vehicle Sales Tax	13,577.48							13,577.48
02-7015 · WS Interest		110.81						110.81
02-7020 · WS Meter Deposits		750.00						750.00
02-7025 · WS Pump Sales		49.25						49.25
02-7044 · WS Water-Primacy Fee		77.24						77.24
02-7046 · WS Water-Sales		8,353.92						8,353.92
02-7047 · WS Sewer Sales		5,561.38						5,561.38
03-7035 · ST Tax-Motor Vehicle ...			2,387.92					2,387.92
03-7039 · ST Tax-Vehicle Sales			597.69					597.69
03-7042 · ST Vehicle Fee			211.29					211.29
04-7004 · FD Dues				62.50				62.50
04-7033 · FD Tax-Local Sales Tax				1,621.12				1,621.12
05-7005 · PD Fines					572.50			572.50
05-7006 · PD LET					12.00			12.00
06-7024 · Cem Plots, Digging						425.00		425.00
06-7028 · Cem Sale of Lots						400.00		400.00
Total Income	24,190.29	14,902.60	3,196.90	1,683.62	584.50	825.00		45,382.91
Gross Profit	24,190.29	14,902.60	3,196.90	1,683.62	584.50	825.00		45,382.91

Lowry City

Profit & Loss by Fund

July 2026

Expense	01 General	02 Water/Se...	03 Streets	04 Fire	05 Police	06 Cemetery	Unclassified	TOTAL
01-9010 · Gen-Fireworks	3,000.00							3,000.00
01-9011 · Gen-Fuel	1,189.68							1,189.68
01-9013 · Gen-Insurance	425.48							425.48
01-9014 · Gen-Insurance-Health	1,924.60							1,924.60
01-9021 · Gen-Mayor-Council	500.00							500.00
01-9022 · Gen-Membership	70.00							70.00
01-9024 · Gen-Misc	0.50							0.50
01-9028 · Gen-Postage	160.00							160.00
01-9030 · Gen-Repairs & Mainte...	28.99							28.99
01-9032 · Gen-Supplies	198.63							198.63
01-9034 · Gen-Taxes-FICA	545.14	730.81	255.16		121.63	146.51		1,799.25
01-9039 · Gen-Utilities-Phone el...	2,528.90							2,528.90
01-9041 · Gen-Utilities-Street Li...	1,634.71							1,634.71
01-9043 · Gen-Wages	7,073.71							7,073.71
01-9045 · Hawthorne Debit Card ...							586.89	586.89
02-9005 · WS-Annual Sewer Fee		238.45						238.45
02-9017 · WS-Lagoon Water Tes...		892.00						892.00
02-9021 · WS-Locates		25.65						25.65
02-9022 · WS-Membership		175.00						175.00
02-9024 · WS-Misc		75.00						75.00
02-9030 · WS-Repairs & Mainten...		19,836.00						19,836.00
02-9032 · WS-Supplies		27.99						27.99
02-9036 · WS-Training-Meeting		1,352.03						1,352.03
02-9039 · WS-Utilities-Phone ele...		1,379.29						1,379.29
02-9043 · WS-Wages	52.50	9,553.13						9,605.63
03-9011 · ST-Fuel			160.41					160.41
03-9030 · ST-Repairs & Mainten...			408.50					408.50
03-9031 · ST-Rock			111.75					111.75
03-9032 · ST-Supplies			147.37					147.37
03-9043 · ST-Wages			3,335.44					3,335.44
04-9008 · FD-Equip				582.00				582.00
04-9039 · FD-Utilities-Phone ele...				125.71				125.71
05-9008 · PD-Equip					2,200.00			2,200.00
05-9011 · PD-Fuel					168.70			168.70
05-9043 · PD-Wages					1,590.00			1,590.00
06-9011 · Cem-Fuel						106.82		106.82
06-9024 · Cem-Misc						1,897.00		1,897.00
06-9043 · Cem-Wages						1,914.98		1,914.98
Total Expense	19,332.84	34,285.35	4,418.63	707.71	4,080.33	4,065.31	586.89	67,477.06
Net Ordinary Income	4,857.45	-19,382.75	-1,221.73	975.91	-3,495.83	-3,240.31	-586.89	-22,094.15
Net Income	4,857.45	-19,382.75	-1,221.73	975.91	-3,495.83	-3,240.31	-586.89	-22,094.15

Lowry City
Profit & Loss Budget vs. Actual
July 2026

	Jul 26	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
01-7007 · Gen Fireworks Fund Don...	100.00	0.00	100.00	100.0%
01-7008 · Gen Fuel (Dept Reim)	732.61	8,950.00	-8,217.39	8.2%
01-7015 · Gen Interest	349.33	4,000.00	-3,650.67	8.7%
01-7016 · Gen License-Building Per...	15.00	45.00	-30.00	33.3%
01-7017 · Gen License-Dog	0.00	10.00	-10.00	0.0%
01-7018 · Gen License-Business, Liq.	250.00	1,200.00	-950.00	20.8%
01-7023 · Gen Other Revenues	15.00	0.00	15.00	100.0%
01-7026 · Gen Rental Civic Center ...	75.00	2,500.00	-2,425.00	3.0%
01-7030 · Gen Tax-City Property	332.15	57,000.00	-56,667.85	0.6%
01-7032 · Gen Tax-Franchise	5,079.27	41,000.00	-35,920.73	12.4%
01-7033 · Gen Tax-Local Sales Tax	0.00	150,000.00	-150,000.00	0.0%
01-7034 · Gen Tax-Local Use	3,414.45	33,000.00	-29,585.55	10.3%
01-7041 · Gen Tran Funds to other ...	250.00			
01-7045 · Hawthorn checking deposit	0.00	457.99	-457.99	0.0%
01-7046 · Emp Portion Health Insur...	0.00	1,500.00	-1,500.00	0.0%
01-7778 · Vehicle Sales Tax	13,577.48			
02-7015 · WS Interest	110.81	1,616.68	-1,505.87	6.9%
02-7020 · WS Meter Deposits	750.00	750.00	0.00	100.0%
02-7025 · WS Pump Sales	49.25			
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%
02-7044 · WS Water-Primacy Fee	77.24	1,078.86	-1,001.62	7.2%
02-7045 · WS-Water-Reconnect Fe...	0.00	250.00	-250.00	0.0%
02-7046 · WS Water-Sales	8,353.92	108,935.53	-100,581.61	7.7%
02-7047 · WS Sewer Sales	5,561.38	75,921.48	-70,360.10	7.3%
03-7035 · ST Tax-Motor Vehicle Fuel	2,387.92	24,246.23	-21,858.31	9.8%
03-7039 · ST Tax-Vehicle Sales	597.69	6,083.34	-5,485.65	9.8%
03-7040 · ST Transfer of Funds	0.00	30,500.00	-30,500.00	0.0%
03-7042 · ST Vehicle Fee	211.29	2,715.89	-2,504.60	7.8%
04-7004 · FD Dues	62.50	20,600.00	-20,537.50	0.3%
04-7005 · FD Fire Calls	0.00	2,000.00	-2,000.00	0.0%
04-7033 · FD Tax-Local Sales Tax	1,621.12	19,508.53	-17,887.41	8.3%
05-7005 · PD Fines	572.50	14,245.00	-13,672.50	4.0%
05-7006 · PD LET	12.00	200.00	-188.00	6.0%
05-7040 · PD Transfer of Funds	0.00	35,000.00	-35,000.00	0.0%
06-7015 · Cem Interest	0.00	15,000.00	-15,000.00	0.0%
06-7024 · Cem Plots, Digging	425.00	5,000.00	-4,575.00	8.5%
06-7028 · Cem Sale of Lots	400.00	650.00	-250.00	61.5%
Total Income	45,382.91	674,964.53	-629,581.62	6.7%
Gross Profit	45,382.91	674,964.53	-629,581.62	6.7%

Lowry City
Profit & Loss Budget vs. Actual
July 2026

Expense	Jul 26	Budget	\$ Over Bud...	% of Budget
01-9001 · Gen-Ad	0.00	400.00	-400.00	0.0%
01-9002 · Gen-Audit	0.00	8,000.00	-8,000.00	0.0%
01-9004 · Gen-Computer	0.00	2,000.00	-2,000.00	0.0%
01-9005 · Gen-Utilities Propane	0.00	6,000.00	-6,000.00	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	3,000.00	3,500.00	-500.00	85.7%
01-9011 · Gen-Fuel	1,189.68	15,000.00	-13,810.32	7.9%
01-9013 · Gen-Insurance	425.48	24,000.00	-23,574.52	1.8%
01-9014 · Gen-Insurance-Health	1,924.60	28,000.00	-26,075.40	6.9%
01-9016 · Gen-Insurance-Work Co...	0.00	3,000.00	-3,000.00	0.0%
01-9018 · Gen-Legal-Acct	0.00	1,000.00	-1,000.00	0.0%
01-9021 · Gen-Mayor-Council	500.00	4,100.00	-3,600.00	12.2%
01-9022 · Gen-Membership	70.00	5,000.00	-4,930.00	1.4%
01-9024 · Gen-Misc	0.50	0.00	0.50	100.0%
01-9027 · Gen-Petty Cash	0.00	150.00	-150.00	0.0%
01-9028 · Gen-Postage	160.00	150.00	10.00	106.7%
01-9030 · Gen-Repairs & Maintena...	28.99	5,500.00	-5,471.01	0.5%
01-9032 · Gen-Supplies	198.63	6,264.45	-6,065.82	3.2%
01-9034 · Gen-Taxes-FICA	1,799.25	9,000.00	-7,200.75	20.0%
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	65,500.00	-65,500.00	0.0%
01-9039 · Gen-Utilities-Phone elect ...	2,528.90	14,000.00	-11,471.10	18.1%
01-9040 · Gen-Utilities-Propane	0.00	6,000.00	-6,000.00	0.0%
01-9041 · Gen-Utilities-Street Lights	1,634.71	17,000.00	-15,365.29	9.6%
01-9043 · Gen-Wages	7,073.71	70,000.00	-62,926.29	10.1%
01-9045 · Hawthorne Debit Card C...	586.89	551.12	35.77	106.5%
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	0.00	8,000.00	-8,000.00	0.0%
02-9011 · WS-Fuel	0.00	3,000.00	-3,000.00	0.0%
02-9013 · WS-Insurance	0.00	4,500.00	-4,500.00	0.0%
02-9016 · WS-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
02-9017 · WS-Lagoon Water Testing	892.00	4,490.00	-3,598.00	19.9%
02-9019 · WS-Loan-Principal	0.00	51,000.00	-51,000.00	0.0%
02-9020 · WS-Loan-Interest	0.00	4,706.25	-4,706.25	0.0%
02-9021 · WS-Locates	25.65	300.00	-274.35	8.6%
02-9022 · WS-Membership	175.00	0.00	175.00	100.0%
02-9023 · WS-Meter Deposit Refun...	0.00	2,000.00	-2,000.00	0.0%
02-9024 · WS-Misc	75.00	500.00	-425.00	15.0%
02-9025 · WS-Obligated Savings	0.00	8,050.00	-8,050.00	0.0%
02-9026 · WS-Paying Agent Fees	0.00	2,047.66	-2,047.66	0.0%
02-9028 · WS-Postage	0.00	1,800.00	-1,800.00	0.0%
02-9029 · WS-Primacy Fees	0.00	2,000.00	-2,000.00	0.0%
02-9030 · WS-Repairs & Maintenan...	19,836.00	6,320.23	13,515.77	313.8%
02-9031 · WS-Rock	0.00	62.02	-62.02	0.0%
02-9032 · WS-Supplies	27.99	7,908.93	-7,880.94	0.4%
02-9034 · WS-Taxes-FICA	0.00	5,464.74	-5,464.74	0.0%
02-9036 · WS-Training-Meeting	1,352.03	1,500.00	-147.97	90.1%
02-9039 · WS-Utilities-Phone elec t...	1,379.29	3,266.86	-1,887.57	42.2%
02-9040 · WS-Utilities-Propane	0.00	250.00	-250.00	0.0%
02-9043 · WS-Wages	9,605.63	79,074.97	-69,469.34	12.1%
03-9003 · ST-Cold Mix	0.00	750.00	-750.00	0.0%

Lowry City
Profit & Loss Budget vs. Actual
July 2026

	Jul 26	Budget	\$ Over Bud...	% of Budget
03-9005 · ST-Culverts	0.00	650.00	-650.00	0.0%
03-9008 · ST-Equip	0.00	1,000.00	-1,000.00	0.0%
03-9011 · ST-Fuel	160.41	2,517.85	-2,357.44	6.4%
03-9013 · ST-Insurance	0.00	2,400.00	-2,400.00	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	408.50	4,405.24	-3,996.74	9.3%
03-9031 · ST-Rock	111.75	562.02	-450.27	19.9%
03-9032 · ST-Supplies	147.37	1,896.70	-1,749.33	7.8%
03-9034 · ST-Taxes-FICA	0.00	1,465.06	-1,465.06	0.0%
03-9040 · ST-Utilities Propane	0.00	200.00	-200.00	0.0%
03-9043 · ST-Wages	3,335.44	31,464.82	-28,129.38	10.6%
04-9008 · FD-Equip	582.00	18,138.50	-17,556.50	3.2%
04-9011 · FD-Fuel	0.00	1,500.00	-1,500.00	0.0%
04-9013 · FD-Insurance	0.00	7,450.00	-7,450.00	0.0%
04-9016 · FD-Insurance-Work Comp	0.00	3,000.00	-3,000.00	0.0%
04-9022 · FD-Membership	0.00	180.00	-180.00	0.0%
04-9028 · FD-Postage	0.00	550.00	-550.00	0.0%
04-9030 · FD-Repairs & Maintenance	0.00	7,000.00	-7,000.00	0.0%
04-9032 · FD-Supplies	0.00	800.00	-800.00	0.0%
04-9036 · FD-Training-Meeting	0.00	1,500.00	-1,500.00	0.0%
04-9039 · FD-Utilities-Phone elect tr...	125.71	1,338.38	-1,212.67	9.4%
04-9040 · FD-Utilities-Propane	0.00	750.00	-750.00	0.0%
05-9008 · PD-Equip	2,200.00	2,500.00	-300.00	88.0%
05-9011 · PD-Fuel	168.70	1,200.00	-1,031.30	14.1%
05-9013 · PD-Insurance	0.00	7,000.00	-7,000.00	0.0%
05-9016 · PD-Insurance-Work Comp	0.00	500.00	-500.00	0.0%
05-9018 · PD-Legal-Acct	0.00	2,000.00	-2,000.00	0.0%
05-9030 · PD-Repairs & Maintenance	0.00	1,449.43	-1,449.43	0.0%
05-9032 · PD-Supplies	0.00	500.00	-500.00	0.0%
05-9034 · PD-PD-Taxes-FICA	0.00	1,722.23	-1,722.23	0.0%
05-9043 · PD-Wages	1,590.00	34,905.00	-33,315.00	4.6%
06-9001 · Cem-Ad	0.00	100.00	-100.00	0.0%
06-9008 · Cem-Equip	0.00	9,100.00	-9,100.00	0.0%
06-9011 · Cem-Fuel	106.82	750.00	-643.18	14.2%
06-9013 · Cem-Insurance	0.00	100.00	-100.00	0.0%
06-9016 · Cem-Insurance-Work Co...	0.00	500.00	-500.00	0.0%
06-9024 · Cem-Misc	1,897.00			
06-9030 · Cem-Repairs & Maintena...	0.00	3,636.18	-3,636.18	0.0%
06-9032 · Cem-Supplies	0.00	443.79	-443.79	0.0%
06-9034 · Cem-Taxes-FICA	0.00	534.85	-534.85	0.0%
06-9043 · Cem-Wages	1,914.98	9,262.76	-7,347.78	20.7%
Total Expense	67,477.06	688,830.04	-621,352.98	9.8%
Net Ordinary Income	-22,094.15	-13,865.51	-8,228.64	159.3%
Other Income/Expense				
Other Expense				
Fund Balance Transfer	0.00	-43,428.78	43,428.78	0.0%
Total Other Expense	0.00	-43,428.78	43,428.78	0.0%
Net Other Income	0.00	43,428.78	-43,428.78	0.0%
Net Income	-22,094.15	29,563.27	-51,657.42	-74.7%

Lowry City

Payroll Summary

July 2026

	Clark, Mike			Farrell, John			Hammer, Jakob A			Meyer, Deryk L		
	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26
Employee Wages, Taxes and Adjust...												
Gross Pay												
Cemetery-Wages		25.00	0.00			0.00	60.5	15.00	907.50	5	20.00	100.00
Financial Admin-Holiday ...			0.00	8	21.00	168.00			0.00			0.00
Financial Admin-Sick Pay			0.00	13.75	21.00	288.75			0.00			0.00
Financial Admin-Vacation			0.00	14.75	21.00	309.75			0.00			0.00
Financial Admin-Wages			0.00	163.5	21.00	3,433.50			0.00			0.00
General PublicBldgs-Wa...		25.00	0.00			0.00	32	15.00	480.00		20.00	0.00
Highways & Streets-Holi...			0.00			0.00			0.00			0.00
Highways & Streets-Sick ...			0.00			0.00			0.00			0.00
Highways & Streets-Vaca...			0.00			0.00			0.00			0.00
Highways & Streets-Wages	4	25.00	100.00			0.00	64.5	15.00	967.50	12	20.00	240.00
Police-Wages/Salary			0.00			0.00			0.00			0.00
Water Supply-Holiday Pay			0.00			0.00			0.00	8	20.00	160.00
Water Supply-Sick Pay			0.00			0.00			0.00	8	20.00	160.00
Water Supply-Vacation			0.00			0.00			0.00	3.75	20.00	75.00
Water Supply-Wages	137.5	25.00	3,437.50			0.00	23	15.00	345.00	167	20.00	3,340.00
Total Gross Pay	141.5		3,537.50	200		4,200.00	180		2,700.00	203.75		4,075.00
Deductions from Gross Pay												
Aflac - Pre Tax			0.00			0.00			0.00			0.00
Dental & Vision - Employee			0.00			0.00			0.00			0.00
The Health Plan - Employo...			0.00			-247.20			0.00			0.00
Total Deductions from Gross...			0.00			-247.20			0.00			0.00
Adjusted Gross Pay	141.5		3,537.50	200		3,952.80	180		2,700.00	203.75		4,075.00
Taxes Withheld												
Federal Withholding			-171.00			-295.00			-215.00			-279.00
Medicare Employee			-51.29			-60.90			-39.15			-59.08
Social Security Employee			-219.33			-260.40			-167.40			-252.65
MO - Withholding			-25.00			-105.00			-37.00			-103.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Total Taxes Withheld			-466.62			-721.30			-458.55			-693.73
Deductions from Net Pay												
Aflac - After Tax			0.00			0.00			0.00			0.00
Total Deductions from Net Pay			0.00			0.00			0.00			0.00
Net Pay	141.5		3,070.88	200		3,231.50	180		2,241.45	203.75		3,381.27
Employer Taxes and Contributions												
Medicare Company			51.29			60.90			39.15			59.08
Social Security Company			219.33			260.40			167.40			252.65
MO - Unemployment Company			0.00			0.00			0.00			0.00
Total Employer Taxes and Contribut...			270.62			321.30			206.55			311.73

Lowry City Payroll Summary July 2026

	Porter, Stephanie			Tucker, Becca D			Walker, Kenneth			TOTAL		
	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26	Hours	Rate	Jul 26
Employee Wages, Taxes and Adjust...												
Gross Pay												
Cemetery-Wages			0.00			0.00	49	18.52	907.48	114.50		1,914.98
Financial Admin-Holiday ...	8	18.52	148.16			0.00			0.00	16.00		316.16
Financial Admin-Sick Pay	7.25	18.52	134.27			0.00			0.00	21.00		423.02
Financial Admin-Vacation			0.00			0.00			0.00	14.75		309.75
Financial Admin-Wages	92.5	18.52	1,713.10			0.00			0.00	256.00		5,146.60
General PublicBldgs-Wa...			0.00			0.00	21.5	18.52	398.18	53.50		878.18
Highways & Streets-Holi...			0.00			0.00	8	18.52	148.16	8.00		148.16
Highways & Streets-Sick ...			0.00			0.00	16	18.52	296.32	16.00		296.32
Highways & Streets-Vaca...			0.00			0.00	15.5	18.52	287.06	15.50		287.06
Highways & Streets-Wages			0.00			0.00	70	18.52	1,296.40	150.50		2,603.90
Police-Wages/Salary			0.00	79.5	20.00	1,590.00			0.00	79.50		1,590.00
Water Supply-Holiday Pay			0.00			0.00			0.00	8.00		160.00
Water Supply-Sick Pay			0.00			0.00			0.00	8.00		160.00
Water Supply-Vacation			0.00			0.00			0.00	3.75		75.00
Water Supply-Wages	92.25	18.52	1,708.47			0.00	20.5	18.52	379.66	440.25		9,210.63
Total Gross Pay	200		3,704.00	79.5		1,590.00	200.5		3,713.26	1,205.25		23519.76
Deductions from Gross Pay												
Aflac - Pre Tax			0.00			0.00			0.00			0.00
Dental & Vision - Employee			0.00			0.00			0.00			0.00
The Health Plan - Employ...			0.00			0.00			-247.20			-494.40
Total Deductions from Gross...			0.00			0.00			-247.20			-494.40
Adjusted Gross Pay	200		3,704.00	79.5		1,590.00	200.5		3,466.06	1,205.25		23025.36
Taxes Withheld												
Federal Withholding			-400.00			-128.00			-261.00			-1749.00
Medicare Employee			-53.71			-23.05			-53.84			-341.02
Social Security Employee			-229.65			-98.58			-230.22			-1458.23
MO - Withholding			-120.00			-32.00			-110.00			-532.00
Medicare Employee Addl Tax			0.00			0.00			0.00			0.00
Total Taxes Withheld			-803.36			-281.63			-655.06			-4080.25
Deductions from Net Pay												
Aflac - After Tax			0.00			0.00			0.00			0.00
Total Deductions from Net Pay			0.00			0.00			0.00			0.00
Net Pay	200		2,900.64	79.5		1,308.37	200.5		2,811.00	1,205.25		18945.11
Employer Taxes and Contributions												
Medicare Company			53.71			23.05			53.84			341.02
Social Security Company			229.65			98.58			230.22			1,458.23
MO - Unemployment Company			0.00			0.00			0.00			0.00
Total Employer Taxes and Contribut...			283.36			121.63			284.06			1,799.25

**Attached are the
minutes from
September 2011
when the board
set the procedures
for renting the
community building**

ORIGINAL

LOWRY CITY REGULAR COUNCIL MEETING
Tuesday September 27, 2011, 6:00 pm
MINUTES

September 27, 2011

Mayor John Neuenschwander called the regular session Board of Aldermen meeting to order at 6:00 p.m. All Aldermen were present.

Notice of the meeting was given by posting the notice on the City Hall's bulletin board, the appointed method for giving notice pursuant to RSMo. 610.020. (Agenda/Notice is attached to minutes.) Advance notice of the meeting was given to the Mayor and Board of Aldermen. All proceedings shown were taken while the meeting was open to the attendance of the public, Mayor John Neuenschwander presided and City Clerk Tricia McClure recorded the minutes.

A motion was made by Alderman Floyd to approve minutes of the Public Hearing that was held on August 23, 2011, second by Alderman Cone, all Aldermen were in favor.

A motion was made by Alderman Langston to approve minutes of the Regular Session meeting held on August 23, 2011, second by Alderman Roberts, all Aldermen were in favor.

A motion was made by Alderman Cone to approve the September Bills List as presented, second by Alderman Langston, all Aldermen were in favor.

A Motion was made by Alderman Floyd to approve the August 31, 2011 financial report as presented, second by Alderman Roberts; all Aldermen were in favor.

Old Business:

Agenda Item 1 Open Propane Bids

Bids were opened by Mayor Neuenschwander and read as follows:

MFA	1.719 c per gallon
Higgins	1.70 c per gallon
Zollicker	1.70 c per gallon
Wills LP	1.75 c per gallon

A Motion was made by Alderman Langston to contact Higgins as first choice contingent upon tank rental charge, second by Alderman Floyd; all Aldermen were in favor.

Agenda Item 2 Community Betterment, RE: Civic Center windows.

Bids were presented by Community Betterment President, Nita Banks.

A Motion was made by Alderman Floyd to pay ½ of the bid amount for a total of \$ 3,224.00 to Community Betterment for purchase and installation of windows, second by Alderman Langston; all Aldermen were in favor.

New Business is as follows:

Agenda Item 3 Jeff Davis, RE: Request to speak to Board.

Jeff Davis did not appear at the Board meeting, no action taken.

Agenda Item 4 Bill No. 2011-11 Ordinance ~ Procedures to enact.

Alderman Langston read Bill No. 2011-11 in full for its first reading.

A Motion was made by Alderman Cone to accept the first reading, second by Alderman Floyd; all Aldermen were in favor.

Alderman Langston read Bill No. 2011-11 by title only for its second reading.

A Motion was made by Alderman Floyd to accept the second reading by title only, second by Alderman Roberts; all Aldermen were in favor.

Bill No. 2011-11 will be placed on the October meeting agenda for its final reading and passage.

Agenda Item 5 Bill No. 2011-09 Raise Water and Sewer rates.

Bill No. 2011-09 Raise Water and Sewer Rates was read in full for its third and final reading, by Alderman Floyd.

AN ORDINANCE ESTABLISHING THE WATER AND SEWER RATES FOR THE CITY OF LOWRY CITY, MISSOURI.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF LOWRY CITY MISSOURI THAT

THESE REGULATIONS ARE HEREBY ADOPTED AS:

WATER AND SEWER RATES.

- (A) Sewer rates 75 % of all water bills where served by sewers.
- (B) Minimum water \$ 14.06 per month per 2000 gallons of water.
- (C) Chester Line: Charge all city residents the same rate, equally within the City limits as voted upon May 17, 1999.
- (D) A minimum of 2000 gallons of water per meter with minimum charge for each user to hook on to that line, except Castle Court number (1) and (2) which receives 2000 gallons of water for each minimum charge paid, and:
All water over the minimum of 2000 gallons shall be \$ 1.60 per thousand.
- (F) DNR Primacy fee for household meter \$ 0.27.
- (G) DNR Primacy fee for meters 1" and larger \$ 0.62.
- (H) This Ordinance effectively repeals Ordinances 198 and 198 A.
- (I) These rates will take effect on the next billing cycle.

SEPARABILITY OF PROVISIONS.

ORIGINAL

It is the intention of the City Council that each separate provision of the ordinance shall be deemed independent of all other provisions herein, and it is further the intention of the City Council that if any provision of this ordinance be declared invalid, all other provisions thereof shall remain valid and enforceable.

It was moved by Alderman Langston, second by Alderman Cone that Bill No. 2011-09 be read and placed upon final passage with the following roll call vote showing for and against individually:

For Ordinance No. 2011-09

Alderman Langston, Alderman Floyd

Alderman Cone, Alderman Roberts

Against Ordinance No. 2011-09

_____, _____
_____, _____

Bill No. 2011-09 was declared adopted and placed in the Ordinance book as Ordinance No. 2011-09.

Done so by the Board of Aldermen, Lowry City, Missouri on this 27 day of September, 2011.

Agenda Item 6 Bill No. 2011-08 Fire Dues Increase in Rates

Bill No. 2011-08 was read in full for its first reading by Alderman Floyd.

A Motion was made by Alderman Cone to accept the first reading, second by Alderman Langston; all Aldermen were in favor.

Bill No. 2011-08 was read by Alderman Floyd for its second reading by title only.

A Motion was made by Alderman Langston to accept the second reading by title only, second by Alderman Roberts; all Aldermen were in favor.

Bill No. 2011-08 will be placed on the October meeting agenda for its final reading and passage.

Agenda Item 7 Establish procedures for renting Community Building.

Civic Center ~ Meeting room (Kitchen) rental fee \$25.00

Civic Center ~ Meeting room (Kitchen) security deposit \$25.00

-----In the event of Gym rental only, the Meeting room (Kitchen) will be locked and access to the Restrooms via this route will be denied. Gym renters will access the Restrooms from the outside entrance only.-----

The revenue from the rentals above is to go to Community Betterment.

Civic Center ~ Gym rental fee, Full day \$50.00, ½ day \$25.00 .

ORIGINAL

Civic Center ~ Gym security deposit \$50.00.

A Motion was made by Alderman Floyd to adopt the Civic Center Rental/Security Deposit rate structure and access to facilities as presented, second by Alderman Langston; all Aldermen were in favor.

Agenda Item 8 - Water and Sewer Department

A Motion was made by Alderman Cone to charge a shut-off fee in the amount of \$ 25.00 in addition to the current charge of \$ 25.00 for the re-connection fee, second by Alderman Floyd; all Aldermen were in favor.

This shall take effect immediately.

Agenda Item 9 - Removed

Agenda Item 10 - Appointment of Tax Collector.

No action was taken at this time.

Agenda Item 11 - Expenditure ~ Concrete and supplies for Shop Building.

A Motion was made by Alderman Langston to approve the expenditure in the amount of \$ 2,500.00 for concrete and supplies as needed for the Shop Building and dog kennel, funds shall be taken from Street Department, Miscellaneous Expense \$ 500.00 and \$ 2,000.00 from Water and Sewer Department, Miscellaneous Expense. Second by Alderman Cone; all Aldermen were in favor.

W/S Dept. Presented by Mike Clark

The August monthly water use / purchase comparison report is attached at the end of the minutes.

A Motion was made by Alderman Cone to approve the expenditure in the amount of \$ 1,300.00 for Water and Sewer Department supplies. Second by Alderman Floyd; all Aldermen were in favor.

Fire Dept:

A Motion was made by Alderman Floyd to approve the expenditure in the amount of \$ 132.00 for 6 new landing lights. Second by Alderman Langston; all Aldermen were in favor.

A Motion was made by Alderman Langston to approve the expenditure of up to \$ 500.00 to repair gas detector. Second by Alderman Floyd; all Aldermen were in favor.

ORIGINAL

A Motion was made by Alderman Floyd to approve the memberships to the Lowry City Volunteer Fire Department of Chris Hawes and Michael Barnett. Second by Alderman Roberts; all Aldermen were in favor.

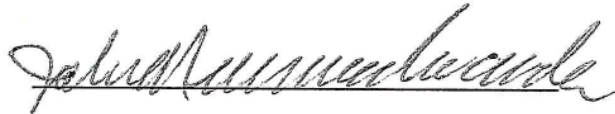
Mayors Notes:

Flu Shots to be held at City Hall, Board of Alderman Chambers on Thursday September 29, 2011 from 8:30 to 12:00. Most insurance company's will cover this, therefore bring your card if you have coverage.

Motion Made by Alderman Floyd, second by Alderman Roberts to adjourn, all were in favor.

Adjournment: 7:47 p.m.

{Seal}



John Neuenschwander, Mayor

Attest:



Tricia McClure, City Clerk

**Set tax levy
rate for real
and personal
property**

Last Year

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	\$ <u>0</u>	<u>\$195,675</u>
Total	<u>\$ 5,863,268</u>	<u>\$6,375,062</u>

This year

SOURCE	2025 FINAL VALUATION	2026 ESTIMATED VALUATION
Real Estate	\$5,274,058	\$5,237,045
Personal Property	\$1,296,679	\$1,226,125
Allowance for New development	\$ <u>0</u>	<u>\$18,660</u>
Total	<u>\$ 6,570,737</u>	<u>\$ 6,444,510</u>



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/9/2026

(2026)

Summary Page

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City 09-093-0004 General Revenue
Name of Political Subdivision Political Subdivision Code Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

- A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year) 0.6293
- B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18) 0.6416
- C. **Amount of rate increase authorized by voters for current year** if same purpose. (Form B, Line 7) _____
- D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C) 0.6416
- E. **Maximum authorized levy** the most recent voter approved rate 1.0000
- F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws Political subdivisions tax rate (Lower of Line D or E) 0.6416
- G1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable _____
- G2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F) _____
- H. **Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F) _____
WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.
- I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H. _____
- J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I) _____
- AA. **Rate to be levied for debt service**, if applicable (Form C, Line 10) _____
- BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set. (Form B, Line 7 if a different purpose) _____

Certification

I, the undersigned, _____ (Office) of _____ (Political Subdivision) levying a rate in _____ (County(ies)) do hereby certify that the data set forth above and on the accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

(Date)	(Signature)	(Print Name)	(Telephone)

Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines J _____ AA _____ BB _____

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

(Date)	(County Clerk's Signature)	(County)	(Telephone)

**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED**

8/9/2026

(2026)

Form A**For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

City of Lowry City	09-093-0004	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

1. (2026) Current year assessed valuation

Include the current state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

(a)	5,237,045	+	(b)	1,226,125	=	6,463,170
	(Real Estate)			(Personal Property)		(Total)

2. Assessed valuation of new construction & improvements

2(a) - Obtained from the county clerk or county assessor

2(b) - increase in personal property, use the formula listed under Line 2(b)

(a)	18,660	+	(b)	0	=	18,660
	(Real Estate)			Line 1(b) - 3(b) - 5(b) + 6(b) + 7(b)		(Total)
				If Line 2b is negative, enter zero		

3. Assessed value of newly added territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

4. Adjusted current year assessed valuation

(Line 1 total - Line 2 total - Line 3 total)

6,444,510

5. (2025) Prior year assessed valuation

Include prior year state and locally assessed valuation obtained from the county clerk, county assessor, or comparable office finalized by the local board of equalization.

NOTE: If this is different than the amount on the prior year Form A, Line 1, then revise the prior year tax rate form to recalculate the prior year tax rate ceiling. Enter the revised prior year tax rate ceiling on this year's Summary Page, Line A.

(a)	5,274,058	+	(b)	1,296,679	=	6,570,737
	(Real Estate)			(Personal Property)		(Total)

6. Assessed value of newly separated territory

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

7. Assessed value of property locally assessed in prior year, but state assessed in current year

obtained from the county clerk or county assessor

(a)	0	+	(b)	0	=	0
	(Real Estate)			(Personal Property)		(Total)

8. Adjusted prior year assessed valuation

(Line 5 total - Line 6 total - Line 7 total)

6,570,737



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/9/2026

(2026)

Form A

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City	09-093-0004	General Revenue
Name of Political Subdivision	Political Subdivision Code	Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its Tax
Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	-1.9210%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.7000%
11. Adjusted prior year assessed valuation (Line 8)	6,570,737
12. (2025) Tax rate ceiling from prior year (Summary Page, Line A)	0.6293
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	41,350
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	0.0000%
15. Additional revenue permitted (Line 13 x Line 14)	0
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	41,350
17. Adjusted current year assessed valuation (Line 4)	6,444,510
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B	0.6416

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.



PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED

8/9/2026

Summary Page

(2026)

For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property

City of Lowry City

09-093-0004

Lights

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

The information to complete the Summary Page is available from prior year forms, computed on the attached forms, or computed on this page. Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use
in Calculating
its Tax Rate

A. **Prior year tax rate ceiling** as defined in Chapter 137, RSMo, revised if the prior year data changed or a voluntary reduction was taken in a non-reassessment year (Prior year Summary Page, Line F minus Line H in odd numbered year or prior year Summary Page, Line F in even numbered year)

0.1953

B. **Current year rate computed** pursuant to Article X, Section 22, of the Missouri Constitution and Section 137.073, RSMo, if no voter approved increase (Form A, Line 18)

0.1991

C. **Amount of rate increase authorized by voters for current year** if same purpose. (Form B, Line 7)

D. **Rate to compare to maximum authorized levy to determine tax rate ceiling** (Line B if no election, otherwise Line C)

0.1991

E. **Maximum authorized levy** the most recent voter approved rate

0.2500

F. **Current year tax rate ceiling** maximum legal rate to comply with Missouri laws
Political subdivisions tax rate (Lower of Line D or E)

0.1991

G1. **Less required sales tax reduction** taken from tax rate ceiling (Line F), if applicable

G2. **Less 20% required reduction 1st class charter county political subdivision NOT submitting an estimated non-binding tax rate to the county(ies)** taken from tax rate ceiling (Line F)

H. **Less voluntary reduction by political subdivision** taken from the tax rate ceiling (Line F)

WARNING: A voluntary reduction taken in an even numbered year will lower the tax rate ceiling for the following year.

I. **Plus allowable recoupment rate** added to tax rate ceiling (Line F) If applicable, attach Form G or H.

J. **Tax rate to be levied** (Line F - Line G1 - Line G2 - Line H + Line I)

AA. **Rate to be levied for debt service**, if applicable (Form C, Line 10)

BB. **Additional special purpose rate authorized by voters** after the prior year tax rates were set. (Form B, Line 7 if a different purpose)

Certification

I, the undersigned, _____ (Office) of _____ (Political Subdivision)
levying a rate in _____ (County(ies)) do hereby certify that the data set forth above and on the
accompanying forms is true and accurate to the best of my knowledge and belief.

Please complete Line G through BB, sign this form, and return to the county clerk(s) for final certification.

_____ (Date)	_____ (Signature)	_____ (Print Name)	_____ (Telephone)
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Proposed rate to be entered on tax books by county clerk

based on certification from the political subdivision: Lines

J

AA

BB

Section 137.073.7 RSMo, states that no tax rate shall be extended on the tax rolls by the county clerk unless the political subdivision has complied with the foregoing provisions of this section.

_____ (Date)	_____ (County Clerk's Signature)	_____ (County)	_____ (Telephone)
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**PRO FORMA - STATE AUDITOR'S REVIEW OF DATA SUBMITTED****8/9/2026****Form A****(2026)****For Political Subdivisions Other Than School Districts Levying a Single Rate on All Property**

City of Lowry City

09-093-0004

Lights

Name of Political Subdivision

Political Subdivision Code

Purpose of Levy

The final version of this form MUST be sent to the county clerk.

Computation of reassessment growth and rate for compliance with Article X, Section 22, and Section 137.073, RSMo.

Information on this page takes into consideration any voluntary reduction(s) taken in previous even numbered year(s). If in an even numbered year, the political subdivision wishes to no longer use the lowered tax rate ceiling to calculate its tax rate, it can hold a public hearing and pass a resolution, a policy statement, or an ordinance justifying its action prior to setting and certifying its tax rate. The information in the Informational Data, at the end of these forms, provides the rate that would be allowed had there been no previous voluntary reduction(s) taken in an even numbered year(s).

For Political
Subdivision Use in
Calculating its Tax
Rate

9. Percentage increase in adjusted valuation of existing property in the current year over the prior year's assessed valuation (Line 4 - Line 8 / Line 8 x 100)	-1.9210%
10. Increase in Consumer Price Index (CPI) certified by the State Tax Commission	2.7000%
11. Adjusted prior year assessed valuation (Line 8)	6,570,737
12. (2025) Tax rate ceiling from prior year (Summary Page, Line A)	0.1953
13. Maximum prior year adjusted revenue from property that existed in both years (Line 11 x Line 12 / 100)	12,833
14. Permitted reassessment revenue growth The percentage entered on Line 14 should be the lower of the actual growth (Line 9), the CPI (Line 10) or 5%. A negative figure on Line 9 is treated as a 0 for Line 14 purposes. Do not enter less than 0 or more than 5%.	0.0000%
15. Additional revenue permitted (Line 13 x Line 14)	0
16. Total revenue permitted in current year * from property that existed in both years (Line 13 + Line 15)	12,833
17. Adjusted current year assessed valuation (Line 4)	6,444,510
18. Maximum tax rate permitted by Article X, Section 22, and Section 137.073, RSMo (Line 16 / Line 17 x 100) Round a fraction to the nearest one/one hundredth of a cent. Enter this rate on the Summary Page, Line B	0.1991

* To compute the total property tax revenues billed for the current year (including revenues from all new construction and improvements and annexed property), multiply Line 1 by the rate on Line 18 and divide by 100. The property tax revenues billed would be used in estimating budgeted revenues.

2026 TAX LEVY

AN ORDINANCE ENACTED PURSUANT TO MISSOURI REVISED STATUTES, SECTION 94.030, FIXING THE ANNUAL RATE OF LEVY FOR THE 2026 REAL ESTATE AND PERSONAL PROPERTY TAXES WITHIN THE CORPORATE LIMITS OF THE CITY OF LOWRY CITY, MISSOURI.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF LOWRY CITY, ST. CLAIR COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1. There is hereby levied for the 2026 tax year, a tax upon the \$100 valuation of all real and personal property within or having its taxable status within the corporate limits of the City of Lowry City, Missouri, according to the last assessed valuation of the said properties fixed by the following purposes, to wit:

- (a) For General operating purposes authorized by section 94.250 RSMo. a rate of \$0.6416
- (b) For the maintenance and operation of the city street lights in the City of Lowry City, Missouri, a rate of \$0.1991

These levies are subject to revision based on the levies certified by the St. Clair County Clerk.

SECTION 2. The City Council finds that the City Clerk of the City has presented to the City Council the following information:

(1) The assessed valuations by category of real, personal and other tangible property for the preceding year and this year are as follows:

SOURCE	2025 FINAL VALUATION	2026 ESTIMATED VALUATION
Real Estate	\$5,274,058	\$5,237,045
Personal Property	\$1,296,679	\$1,226,125
Allowance for New development	\$ <u>0</u>	\$ <u>1860</u>
Total	<u>\$ 6,570,737</u>	<u>\$ 6,445,510</u>

(2) The amount of revenue required to be produced from the property tax as set forth in the annual budget is \$57,000.

SECTION 3. The City Council finds that proper notice was published containing the information set forth in Section 2 above, and a public hearing has been held regarding the proposed rates of taxes.

SECTION 4. Within such time to permit the aforesaid taxes to be extended upon the assessment books, the levy so established herewith shall be certified by the City Clerk and to the County Collector of St. Clair County, Missouri who shall proceed to extend the aforesaid taxes for the year upon the assessment books, in appropriate columns.

SECTION 5. This ordinance shall be in full force and effect from and after passage.

SECTION 6. SEPARABILITY OF PROVISIONS.

It is the intention of the City Council that each separate provision of the ordinance shall be deemed independent of all other provisions herein, and it is further the intention of the City Council that if any provision of this ordinance be declared invalid, all other provisions thereof shall remain valid and enforceable.

First Reading: August 18, 2026

Second Reading: August 18, 2026

Roll call vote showing for and against individually:

For Ordinance No. 2026-03

_____, _____,
_____, _____

Against Ordinance No. 2026-03.

_____, _____,
_____, _____

Bill No. 2026-03 was declared adopted and placed in the Ordinance book as Ordinance No. 2026-03.

Done so by the Board of Aldermen, Lowry City, Missouri on this 18th day of August 2026.

{Seal}

Greg BeVelle ~ Mayor

Attest: _____
John Farrell ~ City Clerk