

## **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							
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							
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							
<b>TOTAL RECEIPTS</b>	<b>\$257,065.00</b>	<b>\$244,096.19</b>	<b>\$275,665.00</b>	<b>\$322,295.62</b>	<b>\$300,175.00</b>	<b>\$363,672.75</b>	<b>\$311,483.70</b>

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
<b>TOTAL EXPENSES</b>	<b>\$257,065.00</b>	<b>\$243,980.44</b>	<b>\$275,665.00</b>	<b>\$223,858.36</b>	<b>\$300,175.00</b>	<b>\$263,898.47</b>	<b>\$311,483.70</b>

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

<b>WATER AND SEWER EXPENSE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	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
Primacy 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, Electric, 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
<b>TOTAL EXPENSES</b>	<b>\$172,300.00</b>	<b>\$150,095.65</b>	<b>181,790.60</b>	<b>\$152,523.47</b>	<b>177,390.60</b>	<b>\$168,324.85</b>	<b>225,390.60</b>

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
<b>TOTAL RECEIPTS:</b>		<b>\$48,400.00</b>	<b>\$50,062.33</b>	<b>\$49,500.00</b>	<b>#####</b>	<b>\$50,500.00</b>	<b>\$58,817.12</b>	<b>\$78,800.00</b>

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	\$11,000.00	\$11,000.00	\$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							
<b>TOTAL EXPENSES</b>	<b>\$48,400.00</b>	<b>\$49,542.72</b>	<b>\$49,500.00</b>	<b>\$119,697.60</b>	<b>\$50,500.00</b>	<b>\$58,817.12</b>	<b>\$78,800.00</b>

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							
Other Revenue USED TO BE Fire Ca	\$19,000.00	\$18,931.25	\$19,000.00	\$18,872.50	\$20,000.00	\$18,524.26	\$19,020.60
Tax - Local Sales Tax	\$4,000.00	\$4,000.00	\$4,000.00	\$475.00	\$2,000.00	\$2,150.00	\$2,000.00
Transfer of Funds	\$16,500.60	\$13,229.14	\$16,500.00	\$18,733.22	\$20,000.00	\$18,210.68	\$18,000.00
Transfer of Funds from reserve/check	\$5,500.00	\$5,500.00	\$5,500.60		\$4,170.60	\$0.00	
<b>TOTAL RECEIPTS:</b>	<b>\$46,800.60</b>	<b>\$43,460.39</b>	<b>\$45,000.60</b>	<b>\$38,080.72</b>	<b>\$47,670.60</b>	<b>\$40,522.77</b>	<b>\$39,020.60</b>

<b>FIRE DEPARTMENT EXPENSE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
	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
<b>TOTAL EXPENSES</b>	<b>\$46,800.60</b>	<b>\$43,402.66</b>	<b>\$45,000.60</b>	<b>\$37,691.36</b>	<b>\$47,670.60</b>	<b>\$40,522.77</b>	<b>\$39,020.60</b>

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
<b>TOTAL RECEIPTS:</b>	<b>\$41,575.00</b>	<b>\$42,495.23</b>	<b>\$42,600.00</b>	<b>\$7,506.64</b>	<b>\$56,000.00</b>	<b>\$11,668.45</b>	<b>\$46,687.00</b>

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
<b>TOTAL EXPENSES</b>	<b>\$40,575.00</b>	<b>\$42,495.23</b>	<b>\$42,600.00</b>	<b>\$7,506.64</b>	<b>\$56,000.00</b>	<b>\$11,668.45</b>	<b>\$46,687.00</b>

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	
<b>TOTAL RECEIPTS:</b>		<b>\$11,200.00</b>	<b>\$11,821.55</b>	<b>\$13,525.00</b>	<b>\$9,130.63</b>	<b>\$13,300.00</b>	<b>\$25,374.96</b>	<b>\$21,500.00</b>

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
<b>TOTAL EXPENSES</b>	<b>\$11,200.00</b>	<b>\$11,821.55</b>	<b>\$13,525.00</b>	<b>\$9,130.63</b>	<b>\$13,300.00</b>	<b>\$9,637.87</b>	<b>\$21,500.00</b>

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

Lowry City

Ordinary Income/Expense	Jul '24 - May 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
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-Primacy 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			
<b>Total Income</b>	<b>692,562.66</b>	<b>634,407.92</b>	<b>58,154.74</b>	<b>109.2%</b>
<b>Gross Profit</b>	<b>692,562.66</b>	<b>634,407.92</b>	<b>58,154.74</b>	<b>109.2%</b>

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

	<u>Jul '24 - May 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
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			
02-9022 . WS-Membership	475.00		-398.70	11.4%

**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			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	0.00	100.00	-100.00
05-9018 . PD-Legal-Acct	0.00	0.00	0.00	0.0%
05-9024 . PD-Misc	5.00	100.00	-45.00	55.0%
05-9027 . PD-Petty Cash	55.00	1,200.00	-1,186.00	1.2%
05-9030 . PD-Repairs & Maintenance	14.00	500.00	-500.00	0.0%
05-9032 . PD-Supplies	600.68	100.68	500.00	120.1%
05-9036 . PD-Training-Meeting	0.00	36,400.00	-29,038.75	20.2%
05-9043 . PD-Wages	7,361.25	806.61	-4,193.39	16.1%
06-9008 . Cem-Equip	372.90	5,000.00	-4,127.10	24.9%
06-9011 . Cem-Fuel	1,500.00	140.00	-140.00	0.0%
06-9013 . Cem-Insurance	0.00	500.00	-6.00	98.8%
06-9016 . Cem-Insurance-Work Comp	494.00	48.00	446.00	98.8%
06-9024 . Cem-Misc	120.00	200.00	-80.00	60.0%
06-9027 . Cem-Petty Cash	1,818.97	1,760.00	58.97	103.4%
06-9030 . Cem-Repairs & Maintenance	6,326.40	12,000.00	-5,673.60	52.7%
06-9032 . Cem-Supplies	443.74	400.00	-138.21	65.4%
06-9034 . Cem-Taxes-FICA	261.79	400.00	-138.21	65.4%
06-9043 . Cem-Wages	487,891.72	874,473.72	-386,582.00	55.8%
<b>Total Expense</b>	<b>487,891.72</b>	<b>874,473.72</b>	<b>-386,582.00</b>	<b>55.8%</b>
<b>Net Ordinary Income</b>	<b>204,670.94</b>	<b>-240,065.80</b>	<b>444,736.74</b>	<b>-85.3%</b>
<b>Other Income/Expense</b>				
Other Expense				
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%
<b>Net Income</b>	<b>119,675.42</b>	<b>-240,065.80</b>	<b>359,741.22</b>	<b>-49.9%</b>