RESOLUTION 2025-09

A RESOLUTION PROVIDING REVISIONS IN THE OPERATING BUDGET(S) FOR FISCAL YEAR 2024 BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024

WHEREAS, the City Council made a comprehensive study, reviewed, and adopted year 2024 Budgets per Resolution 2023-26 on the 30th day of November, 2023; and,

WHEREAS, the City Council made revisions to the 2024 Budget(s) throughout the year of 2024 via Resolutions 2024-03, 2024-06, 2024-10, 2024-11, 2024-17, 2024-18, 2024-19, 2024-20, 2024-21, and 2024-22 to reflect changes to revenues and expenditures for the year; and

WHEREAS, the City Council finds that the 2024 budget(s) need to reflect revenues and expenditures for the calendar year 2024 as made by subsequent floor motions and as recorded per the office of the Treasurer from January 1, 2024 through December 31, 2024.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HARDY, ARKANSAS:

SECTION 1. This Resolution shall be known as the Budget Revision Resolution of the City of Hardy, Arkansas, for the fiscal year 2024.

SECTION 2. The respective amounts of each and every expenditure and receipt from January 1, 2024, through December 31, 2024, as recorded for the City of Hardy, Arkansas, are hereby authorized and appropriated for the purposes herein set to modify the 2024 Budgets for the calendar year beginning January 1, 2024, and ending December 31, 2024 for the General Fund, Street Fund, and the Hardy Water Works Fund.

SECTION 3. The City Council hereby adopts the revised budget as the Budget(s) governing city operations from January 1, 2024, through December 31, 2024.

PASSED AND APPROVED THIS 16th **DAY OF** March**, 2024.**

APPROVED:

Ethan J. Barnes, Mayor

ATTEST:

Willow R. Sharp
Recorder-Treasurer

RECORDED CITY OF HARDY ARKANSAS SHARP CO. NOTED

Filed 2/10/2025 WS 1 of 13
City of Hardy, Arkansas
Recorder-Treasurer Office

RESOLUTION 2025-09

General Fund
Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures					
Administrative					
Expenses					
6412	Accounting Program Fees	1,810.00	5,000.00	3,190.00	36.20%
6030	Airport Service Fee	5,000.00	5,000.00	0.00	100.00%
7006	Attorney Fees	12,000.00	12,000.00	0.00	100.00%
6090	Chargeback on Bad Check	0.00	100.00	100.00	0.00%
6131	Computer Maint & Supplies	2,840.50	5,000.00	2,159.50	56.81%
5004	Contract Services	15,817.13	20,000.00	4,182.87	79.09%
6266	Copier Maint. & Lease	1,272.50	900.00	(372.50)	141.39%
6091	Credit Card Process Fee	162.08	0.00	(162.08)	0.00%
6230	Fuel Expense	0.00	100.00	100.00	0.00%
6231	Fuel Expense - Bldg Insp	0.00	475.00	475.00	0.00%
6330	Insurance - Property	0.00	5,500.00	5,500.00	0.00%
6350	Licenses, Fees & Dues	454.88	1,000.00	545.12	45.49%
6360	Miscellaneous Expense	8,832.86	1,000.00	(7,832.86)	883.29%
6370	Municipal Legal Defense Progra	0.00	1,500.00	1,500.00	0.00%
6115	New Construction or Updates	0.00	7,500.00	7,500.00	0.00%
6265	Office Supplies & Expense	5,680.16	6,000.00	319.84	94.67%
5002	Payroll - Alderman Salaries	13,600.00	14,400.00	800.00	94.44%
5003	Payroll - Apers Retirement	11,570.54	13,408.71	1,838.17	86.29%
6001	Payroll - Emer Med Flight Ins	600.00	720.00	120.00	83.33%
5008	Payroll - Insurance - Health	3,652.79	5,592.36	1,939.57	65.32%
5032	Payroll - Mayor Salary	20,000.04	20,000.00	(0.04)	100.00%
5031	Payroll - RT Salary	17,688.14	20,000.00	2,311.86	88.44%
5024	Payroll - Salaries	35,477.00	57,226.80	21,749.80	61.99%
5025	Payroll - Salary-Hourly	2,509.00	0.00	(2,509.00)	0.00%
5026	Payroll - Workers Compensation	0.00	1,670.00	1,670.00	0.00%
5019	Payroll Taxes - Federal	6,829.61	8,539.45	1,709.84	79.98%
5021	Payroll Taxes - Unemployment	45.92	250.00	204.08	18.37%
6410	Pest Control	289.52	500.00	210.48	57.90%
6440	Postage Expense	1,221.88	700.00	(521.88)	174.55%
7042	Publications & Subscriptions	1,241.25	1,600.00	358.75	77.58%
6501	Repair & Maintenance Exp	4,114.82	9,000.00	4,885.18	45.72%
6610	Supplies	411.73	1,500.00	1,088.27	27.45%
6650	Telephone-Internet	5,442.94	7,500.00	2,057.06	72.57%
6690	Travel & Training	3,698.47	3,500.00	(198.47)	105.67%
6450	Utilities - Propane	2,304.90	3,200.00	895.10	72.03%
6559	Utilities - Street Light Elect	17,666.67	15,000.00	(2,666.67)	117.78%
6750	Utilities - Water	2,546.36	1,000.00	(1,546.36)	254.64%
6198	Water Rescue	0.00	3,500.00	3,500.00	0.00%
	Expenses	**$204,781.69**	**$259,882.32**	**$55,100.63**	
	Revenue Less Expenditures	**($204,781.69)**	**($259,882.32)**	**$0.00**	
	Net Change in Fund Balance	**($204,781.69)**	**($259,882.32)**	**$0.00**	

Filed 3/10/2025 [illegible]
City of Hardy, Arkansas
Recorder-Treasurer Office

General Fund

Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Fire					
Revenue					
4030	Act 833 Income	32,661.98	17,000.00	(15,661.98)	192.13%
4070	Donation Income	14,796.77	15,000.00	203.23	98.65%
4210	Interest Income	298.46	300.00	1.54	99.49%
4101	Report Fees	0.00	20.00	20.00	0.00%
	Revenue	**$47,757.21**	**$32,320.00**	**($15,437.21)**	
	Gross Profit	**$47,757.21**	**$32,320.00**	**$0.00**	
Expenses					
6622	AED Purchase	3,338.98	0.00	(3,338.98)	0.00%
6061	Central Dispatch Center Expens	2,000.00	2,900.00	900.00	68.97%
6130	Civic Events	472.58	400.00	(72.58)	118.15%
5004	Contract Services	1,005.00	1,050.00	45.00	95.71%
6230	Fuel Expense	6,008.91	5,000.00	(1,008.91)	120.18%
6330	Insurance - Property	0.00	800.00	800.00	0.00%
6290	Insurance - Vehicle	4,023.00	3,000.00	(1,023.00)	134.10%
6350	Licenses, Fees & Dues	3,960.64	4,400.00	439.36	90.01%
6265	Office Supplies & Expense	308.37	100.00	(208.37)	308.37%
6001	Payroll - Emer Med Flight Ins	420.00	960.00	540.00	43.75%
5028	Payroll - Fire Chief Salary	42,476.32	8,000.00	(34,476.32)	530.95%
5008	Payroll - Insurance - Health	567.08	0.00	(567.08)	0.00%
5005	Payroll - LOPFI Expense	11,698.51	12,000.00	301.49	97.49%
6490	Payroll - Reimb Exp	25,292.00	17,200.00	(8,092.00)	147.05%
5024	Payroll - Salaries	12,760.00	43,000.00	30,240.00	29.67%
5026	Payroll - Workers Compensation	2,080.00	1,500.00	(580.00)	138.67%
5019	Payroll Taxes - Federal	1,100.21	1,000.00	(100.21)	110.02%
5021	Payroll Taxes - Unemployment	78.32	125.00	46.68	62.66%
6410	Pest Control	289.52	780.00	490.48	37.12%
8004	Purchases - Equipment	2,467.41	0.00	(2,467.41)	0.00%
6501	Repair & Maintenance Exp	18,690.56	10,900.00	(7,790.56)	171.47%
6610	Supplies	7,613.26	5,000.00	(2,613.26)	152.27%
6650	Telephone-Internet	1,204.22	2,000.00	795.78	60.21%
6690	Travel & Training	744.05	400.00	(344.05)	186.01%
6730	Uniforms	8,050.34	61,000.00	52,949.66	13.20%
6740	Utilities - Electricity	3,159.86	3,000.00	(159.86)	105.33%
6450	Utilities - Propane	909.69	1,500.00	590.31	60.65%
6750	Utilities - Water	786.72	1,000.00	213.28	78.67%
6198	Water Rescue	2,119.64	4,000.00	1,880.36	52.99%
	Expenses	**$163,625.19**	**$191,015.00**	**$27,389.81**	
	Revenue Less Expenditures	**($115,867.98)**	**($158,695.00)**	**$0.00**	
	Net Change in Fund Balance	**($115,867.98)**	**($158,695.00)**	**$0.00**	

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City of Hardy, Arkansas
Recorder-Treasurer Office

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General Fund

Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
General Revenues					
Revenue					
4039	Beverage Licenses	2,688.45	2,000.00	(688.45)	134.42%
4040	Building Permits	525.00	400.00	(125.00)	131.25%
4061	Business Permit 2023	4,600.00	5,850.00	1,250.00	78.63%
4034	Carry Over Prior Year(s)	0.00	98,657.23	98,657.23	0.00%
4070	Donation Income	309.25	1,100.00	790.75	28.11%
4090	Franchise Tax - Electric	81,966.30	60,000.00	(21,966.30)	136.61%
4096	Franchise Tax - Phone	3,207.85	5,500.00	2,292.15	58.32%
4100	Franchise Tax - TV Cable	2,514.41	2,000.00	(514.41)	125.72%
4110	Fulton Co General	787.54	1,200.00	412.46	65.63%
4210	Interest Income	9,844.88	7,500.00	(2,344.88)	131.27%
4230	Miscellaneous Income	1,865.43	600.00	(1,265.43)	310.91%
4235	Municipal Court Income	9,263.50	10,000.00	736.50	92.64%
4598	Sale of Equipment	15,000.00	2,500.00	(12,500.00)	600.00%
4360	Sales & Use Tax - City	439,423.36	437,000.00	(2,423.36)	100.55%
4370	Sales & Use Tax-Fulton Co	4,034.74	3,000.00	(1,034.74)	134.49%
4380	Sales & Use Tax-Sharp Co.	143,576.07	130,000.00	(13,576.07)	110.44%
4400	Sharp Co. Tax - General	60,756.24	35,000.00	(25,756.24)	173.59%
4440	State-Munic.Aid-General	10,288.13	12,000.00	1,711.87	85.73%
	Revenue	**$790,651.15**	**$814,307.23**	**$23,656.08**	
	Gross Profit	**$790,651.15**	**$814,307.23**	**$0.00**	
	Revenue Less Expenditures	**$790,651.15**	**$814,307.23**	**$0.00**	
	Net Change in Fund Balance	**$790,651.15**	**$814,307.23**	**$0.00**	

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City of Hardy, Arkansas
Recorder-Treasurer Office

General Fund

Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Library Dept					
Expenses					
6360	Miscellaneous Expense	4,874.85	5,000.00	125.15	97.50%
	Expenses	**$4,874.85**	**$5,000.00**	**$125.15**	
	Revenue Less Expenditures	**($4,874.85)**	**($5,000.00)**	**$0.00**	
	Net Change in Fund Balance	**($4,874.85)**	**($5,000.00)**	**$0.00**	

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City of Hardy, Arkansas
Recorder-Treasurer Office

General Fund

Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Parks & Recreation Dept					
Revenue					
4010	A&P Income	20,000.00	50,000.00	30,000.00	40.00%
4362	AP Tax Collected-RV Park	1,153.22	1,200.00	46.78	96.10%
4361	Excise Taxes Collected	4,103.00	4,500.00	397.00	91.18%
Rental Income					
4312	Rental Income-Other	5,861.23	4,500.00	(1,361.23)	130.25%
4330	RV Park Receipts	45,149.77	50,000.00	4,850.23	90.30%
4331	RV Park Receipts - Non-Taxable	0.00	2,500.00	2,500.00	0.00%
	Revenue	**$76,267.22**	**$112,700.00**	**$36,432.78**	
	Gross Profit	**$76,267.22**	**$112,700.00**	**$0.00**	
Expenses					
6189	AP Tax Paid - RV Park	1,278.63	1,200.00	(78.63)	106.55%
6130	Civic Events	2,798.96	5,000.00	2,201.04	55.98%
5004	Contract Services	31,990.00	44,000.00	12,010.00	72.70%
6266	Copier Maint. & Lease	0.00	100.00	100.00	0.00%
6091	Credit Card Process Fee	337.51	1,000.00	662.49	33.75%
6190	Excise Sales Tax Out	3,208.43	4,500.00	1,291.57	71.30%
6230	Fuel Expense	0.00	100.00	100.00	0.00%
6330	Insurance - Property	0.00	3,300.00	3,300.00	0.00%
6290	Insurance - Vehicle	0.00	150.00	150.00	0.00%
6350	Licenses, Fees & Dues	0.00	400.00	400.00	0.00%
6115	New Construction or Updates	11,284.11	25,000.00	13,715.89	45.14%
5003	Payroll - Apers Retirement	5,374.43	3,200.00	(2,174.43)	167.95%
5008	Payroll - Insurance - Health	7,617.98	5,000.00	(2,617.98)	152.36%
5024	Payroll - Salaries	36,883.99	0.00	(36,883.99)	0.00%
5026	Payroll - Workers Compensation	0.00	300.00	300.00	0.00%
5019	Payroll Taxes - Federal	2,805.26	3,220.00	414.74	87.12%
5021	Payroll Taxes - Unemployment	15.68	80.00	64.32	19.60%
6410	Pest Control	1,266.22	1,300.00	33.78	97.40%
6430	Porta-Potty	5,112.90	16,638.40	11,525.50	30.73%
7042	Publications & Subscriptions	0.00	100.00	100.00	0.00%
8004	Purchases - Equipment	2,625.00	9,250.00	6,625.00	28.38%
6481	Refund on Account	150.00	100.00	(50.00)	150.00%
6501	Repair & Maintenance Exp	22,664.70	20,000.00	(2,664.70)	113.32%
6610	Supplies	12,399.76	12,000.00	(399.76)	103.33%
6650	Telephone-Internet	2,831.84	700.00	(2,131.84)	404.55%
6740	Utilities - Electricity	23,350.93	28,000.00	4,649.07	83.40%
6450	Utilities - Propane	7,265.45	1,000.00	(6,265.45)	726.55%
6750	Utilities - Water	9,571.56	10,000.00	428.44	95.72%
	Expenses	**$190,833.34**	**$195,638.40**	**$4,805.06**	
	Revenue Less Expenditures	**($114,566.12)**	**($82,938.40)**	**$0.00**	
	Net Change in Fund Balance	**($114,566.12)**	**($82,938.40)**	**$0.00**	

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City of Hardy, Arkansas
Recorder-Treasurer Office

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General Fund
Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Police					
Revenue					
4070	Donation Income	410.00	1,000.00	590.00	41.00%
4156	Grants	7,400.00	2,500.00	(4,900.00)	296.00%
4101	Report Fees	0.00	1,000.00	1,000.00	0.00%
	Revenue	**$7,810.00**	**$4,500.00**	**($3,310.00)**	
	Gross Profit	**$7,810.00**	**$4,500.00**	**$0.00**	
Expenses					
6061	Central Dispatch Center Expens	2,000.00	2,000.00	0.00	100.00%
6160	Debt Retirement	11,371.81	26,900.00	15,528.19	42.27%
6230	Fuel Expense	13,381.39	18,000.00	4,618.61	74.34%
6330	Insurance - Property	0.00	800.00	800.00	0.00%
6290	Insurance - Vehicle	2,132.20	2,500.00	367.80	85.29%
6255	Investigations Supplies	597.93	1,000.00	402.07	59.79%
6350	Licenses, Fees & Dues	12,424.46	13,500.00	1,075.54	92.03%
6265	Office Supplies & Expense	1,666.44	1,000.00	(666.44)	166.64%
6001	Payroll - Emer Med Flight Ins	300.00	420.00	120.00	71.43%
5008	Payroll - Insurance - Health	27,471.15	20,000.00	(7,471.15)	137.36%
5005	Payroll - LOPFI Expense	43,537.49	31,500.00	(12,037.49)	138.21%
5033	Payroll - Police Chief Salary	52,936.80	47,700.00	(5,236.80)	110.98%
5024	Payroll - Salaries	141,736.91	120,185.00	(21,551.91)	117.93%
5025	Payroll - Salary-Hourly	2,280.00	0.00	(2,280.00)	0.00%
5026	Payroll - Workers Compensation	2,529.84	5,100.00	2,570.16	49.60%
5019	Payroll Taxes - Federal	15,021.30	13,000.00	(2,021.30)	115.55%
5021	Payroll Taxes - Unemployment	113.34	200.00	86.66	56.67%
6410	Pest Control	196.65	250.00	53.35	78.66%
6440	Postage Expense	70.60	0.00	(70.60)	0.00%
8003	Purchase - Vehicles	25,962.67	0.00	(25,962.67)	0.00%
8004	Purchases - Equipment	9,175.70	5,500.00	(3,675.70)	166.83%
6501	Repair & Maintenance Exp	20,424.02	11,000.00	(9,424.02)	185.67%
6610	Supplies	5,917.87	0.00	(5,917.87)	0.00%
6620	Supplies/Civic Events	921.05	1,000.00	78.95	92.11%
6650	Telephone-Internet	8,850.32	6,500.00	(2,350.32)	136.16%
6690	Travel & Training	1,692.73	2,250.00	557.27	75.23%
6730	Uniforms	2,446.25	1,000.00	(1,446.25)	244.63%
6740	Utilities - Electricity	1,733.15	2,000.00	266.85	86.66%
6752	Utilities (Water,Gas,Elect)	0.00	2,000.00	2,000.00	0.00%
	Expenses	**$406,892.07**	**$335,305.00**	**($71,587.07)**	
	Revenue Less Expenditures	**($399,082.07)**	**($330,805.00)**	**$0.00**	
	Net Change in Fund Balance	**($399,082.07)**	**($330,805.00)**	**$0.00**	

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City of Hardy, Arkansas
Recorder-Treasurer Office

Hardy Water Works

Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures					
Pump Maint					
Revenue					
4210	Interest Income	2,992.43	1,500.00	(1,492.43)	199.50%
4280	Pump Maint. Income	31,230.84	31,000.00	(230.84)	100.74%
	Revenue	**$34,223.27**	**$32,500.00**	**($1,723.27)**	
	Gross Profit	**$34,223.27**	**$32,500.00**	**$0.00**	
Expenses					
6368	Pump Repair & Maint Expense	46,514.50	20,000.00	(26,514.50)	232.57%
	Expenses	**$46,514.50**	**$20,000.00**	**($26,514.50)**	
	Revenue Less Expenditures	**($12,291.23)**	**$12,500.00**	**$0.00**	
	Net Change in Fund Balance	**($12,291.23)**	**$12,500.00**	**$0.00**	

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City of Hardy, Arkansas
Recorder-Treasurer Office

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Hardy Water Works
Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Sanitation					
Revenue					
4361	Excise Taxes Collected	7,505.59	8,300.00	794.41	90.43%
4156	Grants	6,375.55	0.00	(6,375.55)	0.00%
4460	Trash Receipts	83,692.37	100,000.00	16,307.63	83.69%
	Revenue	**$97,573.51**	**$108,300.00**	**$10,726.49**	
	Gross Profit	**$97,573.51**	**$108,300.00**	**$0.00**	
Expenses					
6412	Accounting Program Fees	1,180.00	1,200.00	20.00	98.33%
6190	Excise Sales Tax Out	7,318.78	8,300.00	981.22	88.18%
6470	Recycling Expense	7,170.59	2,972.00	(4,198.59)	241.27%
6481	Refund on Account	68.82	0.00	(68.82)	0.00%
6760	Trash Pickup Fees	61,933.50	63,500.00	1,566.50	97.53%
	Expenses	**$77,671.69**	**$75,972.00**	**($1,699.69)**	
	Revenue Less Expenditures	**$19,901.82**	**$32,328.00**	**$0.00**	
	Net Change in Fund Balance	**$19,901.82**	**$32,328.00**	**$0.00**	

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City of Hardy, Arkansas
Recorder-Treasurer Office

Hardy Water Works

Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Wastewater					
Revenue					
4034	Carry Over Prior Year(s)	0.00	24,066.01	24,066.01	0.00%
4210	Interest Income	7,031.32	6,300.00	(731.32)	111.61%
4225	Misc. Receipts	0.00	100.00	100.00	0.00%
4480	Wastewater Receipts	136,037.46	130,000.00	(6,037.46)	104.64%
	Revenue	**$143,068.78**	**$160,466.01**	**$17,397.23**	
	Gross Profit	**$143,068.78**	**$160,466.01**	**$0.00**	
Expenses					
7091	ADEQ/Dues/Publications	1,180.00	2,000.00	820.00	59.00%
7005	Audit for Wasterwater Dept.	0.00	2,000.00	2,000.00	0.00%
6230	Fuel Expense	5,092.60	4,500.00	(592.60)	113.17%
6350	Licenses, Fees & Dues	0.00	600.00	600.00	0.00%
6115	New Construction or Updates	46,061.05	0.00	(46,061.05)	0.00%
5003	Payroll - Apers Retirement	7,713.08	7,664.47	(48.61)	100.63%
6001	Payroll - Emer Med Flight Ins	60.00	120.00	60.00	50.00%
5008	Payroll - Insurance - Health	6,008.74	2,796.18	(3,212.56)	214.89%
5024	Payroll - Salaries	54,222.34	52,564.20	(1,658.14)	103.15%
5026	Payroll - Workers Compensation	568.00	1,500.00	932.00	37.87%
5019	Payroll Taxes - Federal	4,131.77	4,021.16	(110.61)	102.75%
5021	Payroll Taxes - Unemployment	31.21	300.00	268.79	10.40%
8004	Purchases - Equipment	7,153.33	9,250.00	2,096.67	77.33%
6501	Repair & Maintenance Exp	8,184.01	15,000.00	6,815.99	54.56%
6610	Supplies	4,445.17	12,000.00	7,554.83	37.04%
6650	Telephone-Internet	3,819.58	3,600.00	(219.58)	106.10%
6690	Travel & Training	0.00	800.00	800.00	0.00%
6740	Utilities - Electricity	38,300.87	35,000.00	(3,300.87)	109.43%
6771	Wastewater Testing Fees	4,629.00	5,000.00	371.00	92.58%
	Expenses	**$191,600.75**	**$158,716.01**	**($32,884.74)**	
	Revenue Less Expenditures	**($48,531.97)**	**$1,750.00**	**$0.00**	
	Net Change in Fund Balance	**($48,531.97)**	**$1,750.00**	**$0.00**	

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Hardy Water Works
Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Water					
Revenue					
4034	Carry Over Prior Year(s)	0.00	6,931.01	6,931.01	0.00%
4361	Excise Taxes Collected	21,065.52	19,000.00	(2,065.52)	110.87%
4144	Grant - ACEDP - Water Line	340,030.30	0.00	(340,030.30)	0.00%
4210	Interest Income	2,056.07	1,800.00	(256.07)	114.23%
4225	Misc. Receipts	50.00	100.00	50.00	50.00%
4340	Safe Water ACT	2,241.75	2,300.00	58.25	97.47%
4510	Water Revenue	221,273.30	230,000.00	8,726.70	96.21%
	Revenue	**$586,716.94**	**$260,131.01**	**($326,585.93)**	
	Gross Profit	**$586,716.94**	**$260,131.01**	**$0.00**	
Expenses					
6412	Accounting Program Fees	1,180.00	1,200.00	20.00	98.33%
7091	ADEQ/Dues/Publications	3,038.28	5,000.00	1,961.72	60.77%
6162	ANRC Loan Payment	9,514.99	8,265.00	(1,249.99)	115.12%
7004	Audit for Water Dept.	0.00	2,000.00	2,000.00	0.00%
6090	Chargeback on Bad Check	260.11	100.00	(160.11)	260.11%
6131	Computer Maint & Supplies	0.00	300.00	300.00	0.00%
5004	Contract Services	6,090.00	6,000.00	(90.00)	101.50%
6091	Credit Card Process Fee	1,029.78	2,500.00	1,470.22	41.19%
6160	Debt Retirement	462.53	0.00	(462.53)	0.00%
6190	Excise Sales Tax Out	21,624.79	19,000.00	(2,624.79)	113.81%
6230	Fuel Expense	10,609.29	10,000.00	(609.29)	106.09%
6330	Insurance - Property	0.00	250.00	250.00	0.00%
6290	Insurance - Vehicle	2,437.09	2,500.00	62.91	97.48%
6350	Licenses, Fees & Dues	258.01	750.00	491.99	34.40%
6115	New Construction or Updates	332,894.82	0.00	(332,894.82)	0.00%
6265	Office Supplies & Expense	379.59	1,500.00	1,120.41	25.31%
5003	Payroll - Apers Retirement	8,802.74	8,360.18	(442.56)	105.29%
6001	Payroll - Emer Med Flight Ins	60.00	120.00	60.00	50.00%
5008	Payroll - Insurance - Health	5,542.70	2,796.18	(2,746.52)	198.22%
5024	Payroll - Salaries	54,222.50	0.00	(54,222.50)	0.00%
5026	Payroll - Workers Compensation	1,126.00	1,500.00	374.00	75.07%
5019	Payroll Taxes - Federal	4,131.85	5,157.69	1,025.84	80.11%
5021	Payroll Taxes - Unemployment	31.23	300.00	268.77	10.41%
6440	Postage Expense	3,790.16	3,500.00	(290.16)	108.29%
7042	Publications & Subscriptions	0.00	1,000.00	1,000.00	0.00%
8004	Purchases - Equipment	9,168.11	11,000.00	1,831.89	83.35%
6481	Refund on Account	379.18	500.00	120.82	75.84%
6501	Repair & Maintenance Exp	14,676.51	12,000.00	(2,676.51)	122.30%
6610	Supplies	7,028.04	18,000.00	10,971.96	39.04%
6650	Telephone-Internet	1,901.51	2,500.00	598.49	76.06%
6690	Travel & Training	662.16	1,500.00	837.84	44.14%
6730	Uniforms	2,844.13	1,500.00	(1,344.13)	189.61%
6740	Utilities - Electricity	17,940.03	30,000.00	12,059.97	59.80%
6750	Utilities - Water	322.14	500.00	177.86	64.43%
	Expenses	**$522,408.27**	**$159,599.05**	**($362,809.22)**	
	Revenue Less Expenditures	**$64,308.67**	**$100,531.96**	**$0.00**	
	Net Change in Fund Balance	**$64,308.67**	**$100,531.96**	**$0.00**	

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Hardy Water Works
Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Water Meter					
Revenue					
4500	Water Meter Deposit Receipts	2,075.00	4,500.00	2,425.00	46.11%
	Revenue	**$2,075.00**	**$4,500.00**	**$2,425.00**	
	Gross Profit	**$2,075.00**	**$4,500.00**	**$0.00**	
Expenses					
6091	Credit Card Process Fee	699.54	0.00	(699.54)	0.00%
6220	Forfeited Deposits	75.00	1,000.00	925.00	7.50%
6480	Refunded Deposits	941.37	1,000.00	58.63	94.14%
	Expenses	**$1,715.91**	**$2,000.00**	**$284.09**	
	Revenue Less Expenditures	**$359.09**	**$2,500.00**	**$0.00**	
	Net Change in Fund Balance	**$359.09**	**$2,500.00**	**$0.00**	

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Street Fund

Statement of Revenue and Expenditures

Account Number		Year-To-Date Jan 2024 Dec 2024 Actual	Annual Budget Jan 2024 Dec 2024	Annual Budget Jan 2024 Dec 2024 Variance	Jan 2024 Dec 2024 Percent of Budget
Revenue & Expenditures					
Street					
Revenue					
4034	Carry Over Prior Year(s)	0.00	26,466.38	26,466.38	0.00%
4120	Fulton Co. Street	531.03	400.00	(131.03)	132.76%
4210	Interest Income	3,617.18	2,000.00	(1,617.18)	180.86%
4242	Municipal Four Lane Hwy Constr	18,681.60	20,000.00	1,318.40	93.41%
4243	Municipal Hwy Severance	746.70	2,500.00	1,753.30	29.87%
4248	Municipal Wholesale Fuel Tax	4,807.22	5,000.00	192.78	96.14%
4410	Sharp Co. Tax - Street	15,686.20	12,000.00	(3,686.20)	130.72%
4244	State Turnback - Street	36,861.91	38,000.00	1,138.09	97.01%
	Revenue	**$80,931.84**	**$106,366.38**	**$25,434.54**	
	Gross Profit	**$80,931.84**	**$106,366.38**	**$0.00**	
Expenses					
6091	Credit Card Process Fee	70.34	0.00	(70.34)	0.00%
6160	Debt Retirement	462.53	0.00	(462.53)	0.00%
6230	Fuel Expense	3,463.76	2,500.00	(963.76)	138.55%
6290	Insurance - Vehicle	2,310.67	1,100.00	(1,210.67)	210.06%
6350	Licenses, Fees & Dues	0.00	250.00	250.00	0.00%
6025	Maintenance & Operations	65.44	5,000.00	4,934.56	1.31%
5003	Payroll - Apers Retirement	5,374.84	4,524.12	(850.72)	118.80%
6001	Payroll - Emer Med Flight Ins	60.00	60.00	0.00	100.00%
5008	Payroll - Insurance - Health	6,824.25	5,592.36	(1,231.89)	122.03%
5024	Payroll - Salaries	36,883.73	29,530.80	(7,352.93)	124.90%
5026	Payroll - Workers Compensation	956.00	1,000.00	44.00	95.60%
5019	Payroll Taxes - Federal	2,805.35	2,259.11	(546.24)	124.18%
5021	Payroll Taxes - Unemployment	15.78	50.00	34.22	31.56%
8004	Purchases - Equipment	9,646.23	14,750.00	5,103.77	65.40%
6501	Repair & Maintenance Exp	7,029.14	8,000.00	970.86	87.86%
6600	Street Repairs	11,203.50	20,000.00	8,796.50	56.02%
6610	Supplies	3,656.15	10,000.00	6,343.85	36.56%
	Expenses	**$90,827.71**	**$104,616.39**	**$13,788.68**	
	Revenue Less Expenditures	**($9,895.87)**	**$1,749.99**	**$0.00**	
	Net Change in Fund Balance	**($9,895.87)**	**$1,749.99**	**$0.00**	

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