

RESOLUTION NO. 2025-21

A RESOLUTION PROVIDING OPERATING BUDGETS FOR THE FISCAL YEAR 2026 BEGINNING JANUARY 1, 2026, AND ENDING DECEMBER 31, 2026, FOR THE CITY OF HARDY, ARKANSAS

WHEREAS, the City Council has made a comprehensive study and review of the proposed 2026 budgets; and

WHEREAS, the City Council is required to approve an operating budget for the General Fund, Street Fund, and the Hardy Water Works Fund for the year 2026; and

WHEREAS, the City Council finds the attached budgets reflect those anticipated revenues and expenditures for the fiscal year 2026 as accurately as possible for budgetary purposes and should be adopted as the budget governing city operations for January 1, 2026 through December 31, 2026;

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

SECTION 1. This Resolution should be known as the Budget Resolution for the City of Hardy, Arkansas for the fiscal year 2026 and shall provide budgets for the General Fund, Street Fund, and Hardy Water Works Fund. All revenues set out herein are estimated and are subject to change; all appropriations are calculated on available revenues.

SECTION 2. The respective amounts of each and every expenditure and receipt herein proposed as the budgets of 2026 are approved by the City of Hardy, Arkansas and are hereby authorized and appropriated for the purposes herein set forth for the fiscal year 2026.

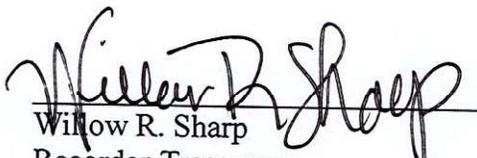
SECTION 3. The City Council hereby adopts the attached budgets as the Budgets governing city operations for January 1, 2026, through December 31, 2026.

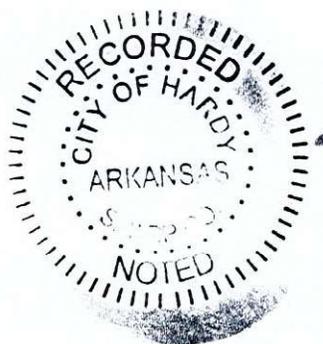
PASSED AND APPROVED THIS 8th DAY OF December 2025.

APPROVED:


Ethan J. Barnes, Mayor

ATTEST:


Willow R. Sharp
Recorder-Treasurer



Filed 12/9/2025 WJ / of 13
City of Hardy, Arkansas
Recorder-Treasurer Office

GENERAL FUND

Filed 12/9/2025 WS 2 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

Account No. & Name		Proposed 2026 Budget	2025 Budget
Revenue & Expenditures			
Revenue			
Fire			
4030	Act 833 Income	33,000.00	33,000.00
4070	Donation Income	14,500.00	14,000.00
4156	Grants	15,000.00	15,000.00
4598	Sale of Equipment	-	1.00
4210	Interest Income	100.00	100.00
4101	Report Fees	50.00	20.00
	Fire Totals	62,650.00	62,121.00
General Revenues			
4039	Beverage Licenses	2,500.00	2,500.00
4040	Building Permits	500.00	500.00
4061	Business Permits	5,000.00	5,000.00
4034	Carry Over Prior Year(s)	43,186.29	69,905.24
4063	Carryover CD-Reserve Funds		40,000.00
4070	Donation Income	4,000.00	4,000.00
4075	FEMA Reimbursement		30,000.00
4090	Franchise Tax - Electric	80,000.00	82,000.00
4096	Franchise Tax - Phone	5,000.00	5,000.00
4100	Franchise Tax - TV Cable	4,000.00	2,500.00
4110	Fulton Co General	1,800.00	1,200.00
4210	Interest Income	7,500.00	7,500.00
4230	Miscellaneous Income	3,000.00	2,500.00
4235	Municipal Court Income	12,000.00	10,000.00
4598	Sale of Equipment	1,000.00	2,500.00
4360	Sales & Use Tax - City	440,000.00	448,000.00
4370	Sales & Use Tax - Fulton Co	3,000.00	3,000.00

GENERAL FUND

Filed 12/9/2025 *MS* 3 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

Account No. & Name	Proposed 2026 Budget	2025 Budget
4380 Sales & Use Tax - Sharp Co	130,000.00	140,000.00
4400 Sharp Co. Tax - General	50,000.00	50,000.00
4440 State-Munic. Aid - General	12,000.00	12,000.00
General Revenues Totals	804,486.29	918,105.24
Parks & Recreation Dept		
4362 A&P Tax Collected-RV Park	1,000.00	700.00
4070 Donation Income	1,000.00	100.00
4361 Excise Taxes Collected	2,500.00	2,500.00
4312 Rental Income - Other	5,000.00	5,000.00
4330 RV Park Receipts	20,000.00	20,000.00
4331 RV Parks Receipts-non-taxable	500.00	1,000.00
Parks & Recreation Dept Totals	30,000.00	29,300.00
Police		
4070 Donation Income	5,000.00	5,000.00
4156 Grants	10,000.00	2,500.00
4101 Report Fees	1,000.00	1,000.00
Police Totals	16,000.00	8,500.00
Revenue Totals	913,511.29	1,018,026.24
Expenses		
Administrative		
6412 Accounting Program Fees	5,000.00	5,000.00
6030 Airport Service Fee	5,000.00	5,000.00
7006 Attorney Fees	10,000.00	12,000.00

City of Hardy, Arkansas
 General Fund Master Budget - DRAFT FOR ADOPTION
 January 1, 2026 - December 31, 2026

GENERAL FUND

Filed 12/9/2025 *MS* 4 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

	Account No. & Name	Proposed 2026 Budget	2025 Budget
	6090 Chargeback on Bad Check	100.00	100.00
	6131 Computer Maint & Supplies	2,000.00	5,000.00
	5004 Contract Services	23,000.00	24,000.00
	6266 Copier Maint. & Lease	2,500.00	1,750.00
	6182 Disaster Recovery Repairs		40,000.00
	6230 Fuel Expense	100.00	100.00
	6231 Fuel Expense - Bldg Inspector	500.00	500.00
	6330 Insurance - Property	2,000.00	1,250.00
	6350 Licenses, Fees & Dues	1,000.00	1,000.00
	6360 Miscellaneous Expense	500.00	1,000.00
	6370 Municipal Legal Defense	1,100.00	1,100.00
	6115 New Construction or Updates	1,000.00	2,500.00
	6265 Office Supplies & Expense	4,000.00	4,000.00
	5002 Payroll - Alderman Salaries	14,400.00	14,400.00
	5003 Payroll - APERS Retirement	10,700.00	13,258.94
	6001 Payroll - Emer Med Flt Ins	720.00	720.00
	5008 Payroll - Insurance - Health	5,066.76	5,592.36
	5032 Payroll - Mayor Salary	20,000.00	20,000.00
	5031 Payroll - RT Salary	20,000.00	20,000.00
	5024 Payroll - Salaries	43,000.00	63,294.40
	5026 Payroll - Workers Comp	1,000.00	1,670.00
	5019 Payroll Taxes - Federal	7,222.37	9,003.62
	5021 Payroll Taxes - Unemployment	100.00	100.00
	6410 Pest Control	400.00	500.00
	6440 Postage Expense	500.00	1,500.00
	7042 Publications & Subscriptions	3,100.00	3,100.00
	6501 Repair & Maintenance Exp	3,000.00	3,000.00
	6610 Supplies	1,500.00	1,500.00

GENERAL FUND

Filed 12/1/2025 *NS* 5 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

Account No. & Name	Proposed 2026 Budget	2025 Budget
6650 Telephone	8,000.00	7,500.00
6690 Travel & Training	2,000.00	3,500.00
6450 Utilities - Propane	3,200.00	3,200.00
6559 Utilities - Street Light Elec	-	-
6750 Utilities - Water	1,000.00	1,500.00
Administrative Totals	203,709.13	277,639.32
Fire		
6061 Central Dispatch Center	2,000.00	2,000.00
6090 Chargeback on Bad Check	-	100.00
6130 Civic Events	750.00	750.00
5004 Contract Services	1,500.00	1,050.00
6160 Debt Retirement	9,600.00	2,601.24
6230 Fuel Expense	7,500.00	7,500.00
6330 Insurance-Property	1,075.00	1,075.00
6290 Insurance - Vehicle	7,000.00	5,000.00
6350 Licenses, Fees & Dues	6,500.00	4,000.00
6265 Office Supplies & Expense	1,250.00	1,250.00
6001 Payroll - Emer Med Flt Ins	500.00	500.00
5028 Payroll - Fire Chief Salary	47,028.00	46,113.60
5005 Payroll - LOPFI Expense	16,910.00	13,988.87
5008 Payroll - Insurance - Health	5,066.76	5,592.36
6490 Payroll - Reimb Expense	23,000.00	25,000.00
5024 Payroll - Salaries	23,634.00	23,181.60
5026 Payroll - Workers Comp	1,500.00	1,650.00
5019 Payroll Taxes - Federal	1,400.00	1,387.11
5021 Payroll Taxes - Unemployment	150.00	150.00
6410 Pest Control	400.00	400.00

City of Hardy, Arkansas
 General Fund Master Budget - DRAFT FOR ADOPTION
 January 1, 2026 - December 31, 2026

GENERAL FUND

Filed 12/9/2025 NS 6 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

Account No. & Name	Proposed 2026 Budget	2025 Budget
6440 Postage	200.00	200.00
8003 Purchase - Vehicles	-	49,140.00
6501 Repairs & Maintenance Exp	13,000.00	13,000.00
6610 Supplies	12,000.00	15,000.00
6650 Telephone	1,500.00	1,500.00
6690 Travel & Training	1,500.00	1,750.00
6730 Uniforms	9,500.00	9,500.00
6740 Utilities - Electricity	4,000.00	3,500.00
6450 Utilities - Propane	1,500.00	1,500.00
6750 Utilities - Water	1,000.00	750.00
6198 Water Rescue	2,000.00	3,500.00
Fire Totals	202,963.76	242,629.78
Library Dept		
6360 Miscellaneous Expense	3,500.00	5,000.00
Library Total	3,500.00	5,000.00
Parks & Recreation Dept		
6189 A&P Tax Paid - RV Park	1,000.00	700.00
6130 Civic Events	1,000.00	2,500.00
5004 Contract Services	37,000.00	44,000.00
6266 Copier Maint. & Lease	100.00	100.00
6091 Credit Card Processing Fee	500.00	1,000.00
6190 Excise Sales Tax Out	2,500.00	2,500.00
6230 Fuel Expense	100.00	100.00
6330 Insurance - Property	6,000.00	4,304.87
6290 Insurance - Vehicle	-	150.00
6350 Licenses, Fees & Dues	400.00	400.00

City of Hardy, Arkansas
 General Fund Master Budget - DRAFT FOR ADOPTION
 January 1, 2026 - December 31, 2026

GENERAL FUND

Filed 12/9/2025 *NS* 7 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

	Account No. & Name	Proposed 2026 Budget	2025 Budget
	6115 New Construction or Updates	11,000.00	10,000.00
	5003 Payroll - APERS Retirement	-	202.06
	5008 Payroll - Insurance - Health	-	330.10
	5024 Payroll - Salaries	-	1,318.87
	5026 Payroll - Workers Comp	-	-
	5019 Payroll Taxes - Federal	-	100.29
	5021 Payroll Taxes - Unemployment	-	3.95
	6410 Pest Control	1,500.00	1,500.00
	6430 Porta-Potty	3,000.00	3,500.00
	7042 Publications	100.00	100.00
	8004 Purchases - Equipment	2,500.00	5,000.00
	6481 Refund on Account	500.00	500.00
	6501 Repair & Maintenance Exp	14,000.00	20,000.00
	6610 Supplies	8,000.00	12,000.00
	6650 Telephone	3,500.00	3,500.00
	6740 Utilities - Electricity	29,000.00	24,000.00
	6450 Utilities - Propane	12,000.00	12,000.00
	6750 Utilities - Water	11,000.00	7,500.00
	Parks & Recreation Dept Totals	156,200.00	157,310.14
	Police		
	6036 Animal Services	2,000.00	3,000.00
	6061 Central Dispatch Center	2,000.00	2,000.00
	6160 Debt Retirement	38,150.00	26,900.00
	6230 Fuel Expense	12,000.00	11,500.00
	6330 Insurance - Property	800.00	800.00
	6290 Insurance - Vehicle	3,500.00	1,500.00
	6255 Investigations Supplies	1,500.00	1,000.00
	6350 License, Fees, Dues, Membership	12,000.00	10,000.00

GENERAL FUND

Filed 12/9/2025 WS 8 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

Account No. & Name	Proposed 2026 Budget	2025 Budget
6265 Office Supplies & Expense	1,500.00	1,000.00
6001 Payroll - Emer Med Flight Ins	420.00	420.00
5008 Payroll - Insurance - Health	15,201.00	16,777.08
5005 Payroll - LOPFI Expense	32,725.00	41,199.17
5033 Payroll - Police Chief Salary	49,982.40	30,607.65
5024 Payroll - Salaries	115,162.00	148,108.20
5026 Payroll - Workers Compensation	1,500.00	3,250.00
5019 Payroll Taxes - Federal	12,635.00	15,044.73
5021 Payroll Taxes - Unemployment	200.00	200.00
6410 Pest Control	250.00	250.00
6440 Postage Expense	100.00	150.00
8004 Purchases - Equipment	12,000.00	8,000.00
6501 Repair & Maintenance Exp	12,000.00	10,500.00
6610 Supplies	4,000.00	3,800.00
6620 Supplies/Civic Events	500.00	1,000.00
6650 Telephone	7,500.00	7,000.00
6690 Travel & Training	1,250.00	1,250.00
6730 Uniforms	2,500.00	3,000.00
6740 Utilities - Electricity	2,000.00	2,000.00
Police Totals	347,138.40	347,256.83
Expenses Totals	913,511.29	1,029,836.07
Revenues Less Expenses	-	(11,809.83)

City of Hardy, Arkansas
 Hardy Water Works Master Budget - DRAFT FOR ADOPTION
 January 1, 2026 - December 31, 2026

WATER

Filed 12/9/2025 WB 9 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

Account No. & Name		Proposed 2026 Budget	2025 Budget
Revenue & Expenditures			
Pump Maint			
Revenue			
4210	Interest Income	1,500.00	1,500.00
4076	FEMA Reimbursement		18,750.00
4063	Carryover CD-Reserve Funds	-	25,000.00
4280	Pump Maint. Income	31,000.00	31,000.00
	Revenue	32,500.00	76,250.00
Expenses			
6182	Disaster Recovery Repairs	-	25,000.00
6368	Pump Repair & Maint	32,500.00	32,500.00
	Expenses	32,500.00	32,500.00
	Pump Maint Revenue Less Expenses	-	43,750.00
Sanitation			
Revenue			
4361	Excise Taxes Collected	8,000.00	8,000.00
4460	Trash Receipts	92,000.00	92,000.00
	Revenue	100,000.00	100,000.00
Expenses			
6412	Accounting Program Fees	1,200.00	1,200.00
6190	Excise Sales Tax Out	8,000.00	8,000.00
6470	Recycling Expense	1,600.00	2,972.00
6481	Refund on Account	100.00	100.00
6760	Trash Pickup Fees	70,400.00	70,400.00
	Expenses	81,300.00	82,672.00
	Sanitation Revenue Less Expenses	18,700.00	17,328.00

City of Hardy, Arkansas
 Hardy Water Works Master Budget - DRAFT FOR ADOPTION
 January 1, 2026 - December 31, 2026

WATER

Filed 12/9/2025 WS 10 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

	Account No. & Name	Proposed 2026 Budget	2025 Budget
Wastewater			
	Revenue		
	4034 Carry Over Prior Year(s)	-	39,185.26
	4210 Interest Income	10,737.69	6,000.00
	4225 Misc. Receipts	-	100.00
	4480 Wastewater Receipts	306,600.00	140,000.00
	Revenue	317,337.69	185,285.26
	Expenses		
	7091 ADEQ/Dues/Publications	2,000.00	2,000.00
	7005 Audit for Wastewater Dept	1,250.00	2,000.00
	6230 Fuel Expense	7,000.00	7,000.00
	6350 License, Fees, Dues, Membership	600.00	600.00
	6001 Payroll - Emer Med Fit Ins	120.00	120.00
	5003 Payroll - APERS Retirement	20,642.00	9,650.37
	5008 Payroll - Insurance - Health	18,175.00	5,536.44
	5024 Payroll - Salaries	139,852.00	67,420.76
	5026 Payroll - Workers Comp	1,500.00	1,500.00
	5019 Payroll Taxes - Federal	10,700.00	5,157.69
	5021 Payroll Taxes - Unemployment	300.00	300.00
	8004 Purchases - Equipment	5,000.00	10,000.00
	6501 Repair & Maintenance Exp	15,000.00	15,000.00
	6610 Supplies	12,000.00	12,000.00
	6650 Telephone & Internet	5,000.00	4,000.00
	6690 Travel & Training	1,000.00	1,000.00
	6740 Utilities - Electric	37,000.00	37,000.00
	6771 Wastewater Testing Fees	5,000.00	5,000.00
	Expenses	282,139.00	185,285.26
	Wastewater Revenue Less Expenses	35,198.69	-
	Water		

	Account No. & Name	Proposed 2026 Budget	2025 Budget
	Revenue		
	4034 Carry Over Prior Year(s)	6,494.95	28,135.26
	4361 Excise Taxes Collected	29,000.00	22,000.00
	4144 Grant - ACEDP - Water Line	-	-
	4210 Interest Income	2,000.00	1,000.00
	4225 Misc Receipts	100.00	100.00
	4340 Safe Water Act	2,200.00	2,500.00
	4510 Water Revenue	272,000.00	240,000.00
	Revenue	311,794.95	293,735.26
	Expenses		
	6412 Accounting Program Fees	1,000.00	1,200.00
	7091 ADEQ/Dues/Publications	5,000.00	5,000.00
	6162 ANRC Loan Payment	16,200.00	16,200.00
	7004 Audit for Water Dept.	1,250.00	1,250.00
	6090 Chargeback on Bad Check	300.00	300.00
	6131 Computer Maint & Supplies	300.00	1,000.00
	5004 Contract Services	6,000.00	7,500.00
	6091 Credit Card Process Fee	1,000.00	2,500.00
	6160 Debt Retirement	55,100.00	55,100.00
	6190 Excise Sales Tax Out	29,000.00	22,000.00
	6230 Fuel Expense	12,000.00	12,000.00
	6330 Insurance - Property	1,500.00	1,500.00
	6290 Insurance - Vehicle	2,500.00	2,500.00
	6350 Licenses, Fees, Dues, Membership	750.00	750.00
	6265 Office Supplies & Expense	1,500.00	1,500.00
	5003 Payroll - APERS Retirement	11,114.95	9,650.37
	6001 Payroll - Emer Med Flt Ins	120.00	120.00
	5008 Payroll - Insurance - Health	9,800.00	5,536.44
	5024 Payroll - Salaries	75,300.00	67,420.77
	5026 Payroll - Workers Comp	1,500.00	1,500.00
	5019 Payroll Taxes - Federal	5,760.00	5,157.69

City of Hardy, Arkansas
 Hardy Water Works Master Budget - DRAFT FOR ADOPTION
 January 1, 2026 - December 31, 2026

WATER

Filed 12/1/2025 MS 12 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

	Account No. & Name	Proposed 2026 Budget	2025 Budget
	5021 Payroll Taxes - Unemployment	300.00	300.00
	6440 Postage Expense	4,500.00	4,500.00
	7042 Publications & Subscriptions	1,000.00	1,000.00
	8004 Purchases - Equipment	6,500.00	10,000.00
	6481 Refund on Account	500.00	500.00
	6501 Repair & Maintenance Exp	12,000.00	15,000.00
	6610 Supplies	15,000.00	15,000.00
	6650 Telephone & Internet	2,500.00	2,500.00
	6690 Travel & Training	1,250.00	1,500.00
	6730 Uniforms	2,500.00	2,500.00
	6740 Utilities - Electricity	28,000.00	25,000.00
	6750 Utilities - Water	750.00	500.00
	Expenses	311,794.95	297,985.27
	Water Revenue Less Expenses	-	(4,250.01)
	Water Meter		
	Revenue		
	4500 Water Meter Deposit	2,000.00	3,000.00
		2,000.00	3,000.00
	Expenses		
	6091 Credit Card Process Fees	100.00	100.00
	6220 Forfeited Deposits	1,000.00	1,000.00
	6480 Refunded Deposits	1,000.00	1,000.00
	Expenses	2,000.00	2,000.00
	Water Meter Revenue Less Expenses	-	1,000.00

Filed 12/9/2025 WS 13 of 13
 City of Hardy, Arkansas
 Recorder-Treasurer Office

Account No. & Name	Proposed 2026 Budget	2025 Budget
Revenue & Expenditures		
Revenue		
4034 Carryover Prior Year(s)	-	68,505.42
4063 Carryover CD-Reserve Funds	-	35,000.00
4076 FEMA Reimbursements	-	26,250.00
4120 Fulton Co. Street	600.00	400.00
4210 Interest Income	2,000.00	2,000.00
4242 Municipal Four Ln Hwy Const.	5,000.00	20,000.00
4243 Municipal Hwy Severance	2,500.00	2,500.00
4248 Municipal Wholesale Fuel Tax	5,000.00	5,000.00
4410 Sharp Co. Tax - Street	12,000.00	12,000.00
4244 State Turnback - Street	53,000.00	38,000.00
Revenue	80,100.00	209,655.42
Expenses		
6182 Disaster Recovery Repairs	-	35,000.00
6230 Fuel Expense	4,000.00	5,000.00
6290 Insurance - Vehicle	3,000.00	2,000.00
6350 Licenses, Fees & Dues	250.00	250.00
6025 Maintenance & Operations	3,000.00	3,000.00
5003 Payroll - APERS Retirement		6,647.36
6001 Payroll - Emer Med Fit Ins		60.00
5008 Payroll - Insurance - Health		5,588.61
5024 Payroll - Salaries		43,390.10
5026 Payroll - Workers Comp		1,000.00
5019 Payroll Taxes - Federal		3,319.34
5021 Payroll Taxes - Unemployment		50.00
8004 Purchases - Equipment	7,500.00	11,000.00
6160 Debt Retirement	5,100.00	5,100.00
6559 Utilities - Street Light Elec	19,000.00	19,000.00
6501 Repair & Maintenance Exp	6,000.00	8,000.00
6600 Street Repairs	12,000.00	25,000.00
6610 Supplies	3,000.00	10,000.00
Expenses	62,850.00	183,405.42
Street Revenue Less Expenses	17,250.00	26,250.00