

## 2018 Budget Description

This document is provided to assist the reader in understanding how the various City of Hardy budgets are structured. It is a general summary overview of the budgets and is not intended to set City Law or Policy.

The City of Hardy, Arkansas will operate in 2018 using four primary budgets called the General Fund Master Budget, the Hardy Water Works (HWW) Master Budget, Street Budget, and Non-Reoccurring Expense Budget. Within the General Fund and HWW Master Budgets, individual departments of the City contribute and expend funds through the use of sub-budgets (sometimes referred to as departmental budgets). These sub-budgets are included (or rolled-up) within these Master Budgets such that the Master reflects the total of all departmental need. A brief overview of each budget and its sub-budgets are as follow:

**General Fund Master Budget** – Is the primary operating budget of the City for general city Governance. Included with this budget are:

- **Administration Sub-Budget** (Admin Department) – Expenses associated with operating general City government including salary and costs for the Mayor, Recorder/Treasurer, City Council Members, code enforcement officer, building inspector, and other staff. This sub-budget generally does not show a revenue stream.
- **Fire Sub-Budget** (Fire Department) – Expenses associated with operating the City Volunteer Fire Company. This sub-budget may show revenue that is specifically dedicated to Fire Department use.
- **Police Sub-Budget** (Police Department) – Expenses associated with operating the City Law Enforcement. This sub-budget may show revenue that is specifically dedicated to Police Department use.
- **Parks and Recreation Sub-Budget** (Parks & Rec Department) – Expenses associated with operating the City Park Facilities. This sub-budget may show revenue that is specifically dedicated to Parks Department use. Facilities under the care of the Parks & Recreation Department include: RV Park, Loberg Park, Buford Beach, Dr. Thompson Park, Old Hardy Gym, Hardy Civic Center and the proposed Pocket Park.
- **Revenue Sub-Budget** (General Revenues) – Income expected by the city for the 2018 operating year. Generally, these funds are shared throughout the various departments.

**Hardy Water Works Master Budget** – Is the primary operating budget of the City of Hardy Water Works. The Hardy Water Works is an enterprise of the City, but by law is it managed as a separate entity within the City Financial System. HWW has 4 sub-budgets composed of 3 departments Water, Waste Water, and Sanitation (trash) and a special reserve account called Pump Maintenance. Included within this budget are:

- **Water Sub-Budget** (Water Department) – Expenses associated with operating the City Water System. This sub-budget will show the customer receipts for water service and other associated water revenue.
- **Waste Water Sub-Budget** (Waste Water Department) – Expenses associated with operating the City Waste Water System. This sub-budget will show the customer receipts for waste water service and other associated waste water revenue.
- **Sanitation Sub-Budget** (Sanitation Department) – Expenses associated with operating the City Sanitation (trash) Service and recycling functions. This sub-budget will show the customer receipts for sanitation service and other associated water revenue.
- **Pump Maintenance Sub-Budget** (Pump Maintenance Reserve) – Expenses associated with maintaining the City pumping systems within HWW. This sub-budget will show the special customer receipt set aside for anticipated pump maintenance.

**Street Budget** – Is the budget of the City for street maintenance. By law this fund must be maintained as a separate budget. Funds in this budget usually are compounded yearly until a sizeable amount is available for major street repair.

**Non-Reoccurring Expense Budget** – The City of Hardy has several efforts underway in 2018 to reconcile past grants and retirement fund activities. City Council has set aside a portion of the Cash Reserve of the City to work these efforts. This budget provides the current estimate of expenses associated with this effort.

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Recorder/Treasurer