

City of Diamondhead
Budget Adjustments
For the Fiscal Year Ending September 30, 2021

Budget Entry No. (InCode)	Account	ACCT DESCRIPTION	Adjustment Amount	Effect on Budget	Description	Form to Council	Agenda Item	Council Approval
Year End Revenue/Expense Review								
2021-26	001-000-200.00	Real Property Tax	(12,000.00)	12,000.00	Adjust to Annualized Revenue	8/2/2021		
2021-26	001-000-201.00	Auto Tax	30,000.00	(30,000.00)	Adjust to Annualized Revenue	8/2/2021		
2021-26	001-000-204.00	Prior Year - Auto Tax	14,000.00	(14,000.00)	Adjust to Actual	8/2/2021		
2021-26	001-000-210.00	Penalties & Interest	(4,000.00)	4,000.00	Adjust to Annualized Revenue	8/2/2021		
2021-26	001-000-222.00	Permits - Building	30,000.00	(30,000.00)	New Commercial Building and Increase in Home Builds	8/2/2021		
2021-26	001-000-224.00	Contractor's Licenses	3,000.00	(3,000.00)	Increased Building Activity Inside City	8/2/2021		
2021-26	001-000-225.00	Planning & Zoning Fees	3,500.00	(3,500.00)	Increased Building Activity Inside City	8/2/2021		
2021-26	001-000-226.00	Reinspection Fees	6,650.00	(6,650.00)	Book Actual to Date - Revenue not previously Budgeted	8/2/2021		
2021-26	001-000-261.00	ABC Liquor Tax	2,500.00	(2,500.00)	Adjust to Annualized Revenue	8/2/2021		
2021-26	001-000-272.00	County Road Taxes	6,000.00	(6,000.00)	Adjust to Annualized Revenue	8/2/2021		
2021-26	001-000-272.01	County Road Taxes-HC Board of Supervisors	6,000.00	(6,000.00)	Adjust to Annualized Revenue	8/2/2021		
2021-26	001-000-330.00	Court Fines & Fees	(11,000.00)	11,000.00	Adjust to Annualized Revenue	8/2/2021		
2021-26	001-000-340.00	Interest	(49,177.72)	49,177.72	Unmaterialized Interest - Zeta Funds spent and lower than normal Interest Rate	8/2/2021		
2021-26	001-000-341.02	Vending Concessions	(3,150.00)	3,150.00	Nov 2020 BBQ Event Canceled	8/2/2021		
2021-26	001-000-346.00	Donations	27,000.00	(27,000.00)	Book Actual to Date - Donated Land not previously budgeted	8/2/2021		
2021-26	001-000-346.02	Donations - Restricted Special Projects	3,099.00	(3,099.00)	Book Actual to Date - Dog Park Donations not previously Budgeted	8/2/2021		
2021-26	001-000-394.00	Gain/Loss on Sale of Assets	(2,019.00)	2,019.00	Adjust to Actual	8/2/2021		
2021-26	001-100-410.00	Salaries - Administrative	(1,200.00)	(1,200.00)	Reallocation of Mayor's Salary - Resolution 2021-051/Agenda 2020-219	8/2/2021		
2021-26	001-100-615.00	Travel & Training	(7,000.00)	(7,000.00)	Trainings Canceled or moved to Virtual Meetings	8/2/2021		
2021-26	001-110-465.00	Retirement Match	550.00	550.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-140-410.00	Salaries - Administrative	270.00	270.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-140-435.00	Salaries - Incentive Pay	250.00	250.00	Adjust to Actual	8/2/2021		
2021-26	001-140-430.00	Salaries - Overtime	684.09	684.09	Book Actual to Date - Expense not previously Budgeted	8/2/2021		
2021-26	001-140-465.00	Retirement Match	3,200.00	3,200.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-140-470.00	Social Security Match	1,280.00	1,280.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-140-471.00	Medicare Match	200.00	200.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-140-480.00	Health/Life Insurance	(7,000.00)	(7,000.00)	Adjust to Annualized Cost - Health Insurance Price Increase less than Budgeted	8/2/2021		
2021-26	001-140-490.00	Unemployment	125.00	125.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-140-501.00	Supplies	2,500.00	2,500.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-140-615.00	Travel & Training	(5,000.00)	(5,000.00)	Trainings Canceled or moved to Virtual Meetings	8/2/2021		
2021-26	001-140-625.00	Insurance	(40,000.00)	(40,000.00)	Reduced Price of Liability Insurance vs Budgeted & Workers Comp Rebate	8/2/2021		
2021-26	001-140-693.00	Other - Elections	(9,500.00)	(9,500.00)	Adjust to Actual	8/2/2021		
2021-26	001-140-704.00	Appropriations - General	1,200.00	1,200.00	Reallocation of Mayor's Salary - Resolution 2021-051	8/2/2021		
2021-26	001-140-907.00	Capital Outlay - Other	5,000.00	5,000.00	Fire Proof File Cabinet & Sound System	8/2/2021		
2021-26	001-140-919.00	Capital Outlay - Office Equipment	1,500.00	1,500.00	Conference Room Web Cam & Computer for Virtual Meetings	8/2/2021		
2021-26	001-200-907.00	Capital Outlay - Other	2,500.00	2,500.00	Police Parking Lot doorway Security System	8/2/2021		
2021-26	001-200-917.00	Capital Outlay - Mobile Equipment	200.00	200.00	Costs of outfitting new Police Vehicles over budget	8/2/2021		
2021-26	001-280-430.00	Salaries - Overtime	306.00	306.00	Book Actual to Date - Expense not previously Budgeted	8/2/2021		
2021-26	001-280-465.00	Retirement Match	1,200.00	1,200.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-280-480.00	Health/Life Insurance	(7,000.00)	(7,000.00)	Adjust to Annualized Cost - Health Insurance Price Increase less than Budgeted	8/2/2021		
2021-26	001-280-490.00	Unemployment	60.00	60.00	Adjust to Annualized Cost	8/2/2021		
2021-26	001-280-505.00	FF&E Non-Capitalized	8,000.00	8,000.00	Blueprint Storage Equipment & Other Office Equipment for new position	8/2/2021		
2021-26	001-280-601.00	Professional Fees - Consulting	75,000.00	75,000.00	Zoning Code Rewrite	8/2/2021		
2021-26	001-280-603.00	Professional Fees - Legal	(8,000.00)	(8,000.00)	Adjust to Annualized Cost	8/2/2021		
2021-26	001-280-919.00	Capital Outlay - Office Equipment	9,000.00	9,000.00	Mobile Tablets for Bldg. Dept & Scanner/Monitor for new Staff	8/2/2021		

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2021-26	001-301-420.00	Salaries - Non Administrative	(40,000.00)	(40,000.00)	Vacant Positions			8/2/2021
2021-26	001-301-430.00	Salaries - Overtime	1,395.46	1,395.46	Book Actual to Date - Expense not previously Budgeted			8/2/2021
2021-26	001-301-480.00	Health/Life Insurance	(35,000.00)	(35,000.00)	Adjust to Annualized Cost - Health Insurance Price Increase less than Budgeted			8/2/2021
2021-26	001-301-490.00	Unemployment	350.00	350.00	Adjust to Annualized Cost			8/2/2021
2021-26	001-301-602.00	Professional Fees - Engineering	60,000.00	60,000.00	Covington Sub Basin A Drainage Engineering			8/2/2021
2021-26	001-301-602.00	Professional Fees - Engineering	25,000.00	25,000.00	General Drainage Engineering			8/2/2021
2021-26	001-301-635.00	Professional Fees - R&M Outside Services	13,000.00	13,000.00	Repairs to Guard Shack and			8/2/2021
2021-26	001-301-681.00	Other Services & Charges	5,000.00	5,000.00	Increased Stump & Pine Tree Removal			8/2/2021
2021-26	001-301-900.00	Capital Outlay - Land	67,331.73	67,331.73	Donated Land & Drainage Land Acquisition			8/2/2021
2021-26	001-301-912.00	Capital Outlay - Streets/Drainage	(87,368.20)	(87,368.20)	Reclass to Paving Project/Drainage Land Acquisition/Engineering			8/2/2021
2021-26	001-301-912.01	Capital Outlay - Paving	9,068.20	9,068.20	Adjust to actual			8/2/2021
2021-26	001-301-917.00	Capital Outlay - Mobile Equipment	3,300.00	3,300.00	Increase for Purchase of Bucket Truck for PW			8/2/2021
				0.00	Year End Revenue/Expense Review			
Set-up new American Rescue and Recovery Fund FY2021								
2021-27	190-000-230.00	American Resuce & Recovery Funds	989,280.97	(989,280.97)	American Rescue and Recovery Fund - Federal Funding			8/2/2021
2021-27	190-000-381.00	Transfer In	10,719.03	(10,719.03)	Additional City Funding			8/2/2021
2021-27	001-900-951.00	Transfers Out-GRANT MATCH	(10,719.03)	(10,719.03)	Reclass of Transfers Out Funds			8/2/2021
2021-27	001-900-950.00	Transfers Out-General	10,719.03	10,719.03	Rescue & Recovery - Additional City Funding			8/2/2021
				(1,000,000.00)	Set-up new American Rescue and Recovery Fund FY2021			
Fire Fund - Adjust Budget to actual and close fund								
2021-28	701-260-340.00	Interest	(140.70)	(140.70)	Adjust to Actual - Fire Fund			8/2/2021
2021-28	701-260-704.00	Appropriations - General	23,062.48	23,062.48	Adjust to Actual - Fire Fund transferred to Hancock BOS			8/2/2021
				22,921.78	Fire Fund - Adjust Budget to actual and close fund			
Change Order of NRCS-Emergency Watershed Grant								
2021-29	001-301-912.00	Capital Outlay - Streets/Drainage	(22,000.00)	(22,000.00)	Transfer available budget to grant matching funds-NRCS Emergency Watershed grant			8/2/2021
2021-29	001-900-951.00	Transfers Out-GRANT MATCH	22,000.00	22,000.00	Increase for crushed Limestone needed for Stabilization - non reimbursable			8/2/2021
2021-29	116-301-381.00	Transfer In/Grant Match-NRCS-Emergency Watersh	22,000.00	(22,000.00)	Increase for crushed Limestone needed for Stabilization - non reimbursable			8/2/2021
2021-29	116-301-912.00	Capital Outlay - Streets/Drainage-Emerg Watershed	22,000.00	22,000.00	Increase for crushed Limestone needed for Stabilization - non reimbursable			8/2/2021
* Current rain events require stabilization of area, will transfer up to \$22,000; The current estimate is \$21,420								
				0.00	Change Order of NRCS-Emergency Watershed Grant			
Merge Tidelands FY19 and Tidelands FY20 Grants- Montjoy Creek Restoration & Public Access								
2021-29	112-301-254.00	Grant Revenue - Tidelands FY19	(329,712.50)	\$ 329,712.50	Merge FY19 Tidelands with FY20 Tidelands into one Project			8/2/2021
2021-29	115-000-254.00	Grant Revenue- Tidelands FY20	329,712.50	(329,712.50)	Merge FY19 Tidelands with FY20 Tidelands into one Project			8/2/2021
2021-29	112-301-602.00	Professional Fees - Engineering Tidelands FY19	(25,162.50)	(25,162.50)	Merge FY19 Tidelands with FY20 Tidelands into one Project			8/2/2021
2021-29	112-301-681.00	Other Services & Charges - Tidelands FY19	(304,550.00)	(304,550.00)	Merge FY19 Tidelands with FY20 Tidelands into one Project			8/2/2021
2021-29	115-000-602.00	Professional Fees - Engineering Tidelands FY20	25,162.50	25,162.50	Merge FY19 Tidelands with FY20 Tidelands into one Project			8/2/2021
2021-29	115-000-900.00	Capital Outlay - Land Tidelands FY20	304,550.00	304,550.00	Merge FY19 Tidelands with FY20 Tidelands into one Project			8/2/2021
				0.00	Merge Tidelands FY19 and Tidelands FY20 Grants- Montjoy Creek Restoration & Public Access			
MS Infrastructure Fund - Adjust to Actual								
2021-30	104-000-260.00	MS Infrastructure Modification Revenue	29,725.55	(29,725.55)	Adjust to Actual - Additional State Funds received over Budget			8/2/2021
2021-30	104-000-340.00	Interest	(266.37)	266.37	Adjust to Actual			8/2/2021
2021-30	104-301-602.00	Professional Fees - Engineering	(45,500.00)	(45,500.00)	Reclass Funds to Capital Outlay			8/2/2021
2021-30	104-301-912.00	Capital Outlay - Streets/Drainage	74,959.18	74,959.18	Adjust to Actual			8/2/2021
				0.00	MS Infrastructure Fund - Adjust to Actual			