

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statements
Coversheet to Monthly Budget Report
For the Month Ended January 31, 2026

ALL FUNDS HIGHLIGHTS

*Revenue:		<u>Current Year</u>	<u>Prior Year</u>
Total YTD Revenue	\$	2,358,336	\$ 5,491,915
Total Budget	\$	23,800,277	\$ 28,980,182
% Actual to Budget		9.9%	
Current Month % to Fiscal Year		33.3%	33.3%

*Expenses YTD Activity:		<u>Current Year</u>	<u>Last Year</u>
Total YTD Expenses Actual Activity	\$	2,591,021	\$ 4,606,938
Total YTD Expenses Activity w/ Encumbrances	\$	5,019,107	\$ 9,903,363
Total Budget	\$	20,500,915	\$ 36,476,280
% Actual to Budget		12.6%	
% Actual w/ Encumbrances to Budget		24.5%	
Current Month % to Fiscal Year		33.3%	33.3%

* Excludes Other Financing Sources and Uses

Depository Account Balances as of: January 31, 2026

General Bank Acct:	\$	3,910,122	Unrestricted	\$	4,241,181
Accounts Payable Clearing:		42,947	Fiduciary Fund		50,141
Payroll Clearing:		92,718	Solid Waste		185,056
Contingency Operating Fund:		2,116,493	Grant Funds		885,320
Cap Exp -Commercial District		1,026,684	MS Infrastructure		503,226
Cap Exp - Police Unit		1,107	Amer Rescue & F		235,747
			GO BONDS 2022		61,608
			Cap Exp -Commercial District		1,026,684
			Cap Exp - Police Unit		1,107
TOTAL	\$	7,190,070		\$	7,190,070

Fund Activity	<u>YTD Actual</u>	<u>YTD Actual w/ Encumbrances</u>	<u>Total Current Budget</u>
001 - General Fund	\$ (66,792)	\$ (1,065,052)	\$ (1,164,366)
104 - MS Infrastructure Modernization Fund	\$ 242,555	\$ 242,555	\$ (244,408)
115 - Grant- Tidelands FY20 Rotten Bayou P	\$ -	\$ (8,183)	\$ (8,049)
118 - Grant-GRPC/MDOT West Aloha	\$ (8,400)	\$ (134,400)	\$ (334,400)
119 - Grant-HUD-Community Develop	\$ -	\$ -	\$ -
122 - Capital X Funds FY24 Commerc	\$ 13,917	\$ 13,917	\$ (1,000,000)
121 - Grant - RESTORE-DEQ Canal I	\$ -	\$ -	\$ 5,100,000
120 - Capital X Funds FY24 Police Unit	\$ (1,584)	\$ (1,584)	\$ 50,000
149 - Grant-Tidelands FY24 Trail/ Mar	\$ -	\$ (70,798)	\$ 2,130
157 - Grant- GRPC - East Aloha Imprc	\$ (4,900)	\$ -	\$ 98,000
162 - Grant-GOMESA FY22 -Coon Branch P	\$ (201,260)	\$ (546,724)	\$ 322,336
168 - Gant-MS Outdoor MOST FY23-			
164 - Grant - GCRF MDA FY23 Comn	\$ (327,939)	\$ (386,265)	\$ (264,983)
165 - Grant-GOMESA FY23-Kome/Fairway/A	\$ 121,095	\$ (236,200)	\$ 1,365,869
166 - Grant -RESTORE-MDEQ Jourdan Rive	\$ 12,739	\$ (178,767)	\$ (196,155)
190 - ARPA-American Rescue & Recovery A	\$ 3,188	\$ 3,188	\$ -
191 - Hancock County Match Bank St:	\$ -	\$ (210,000)	\$ (210,000)
401 - Solid Waste Fund	\$ 29,761	\$ 29,761	\$ 19,337
TOTAL Surplus (Deficit)	\$ (187,621)	\$ (2,548,552)	\$ 3,535,309



City of Diamondhead, MS

Income Statement

Group Summary

For Fiscal: 2025-2026 Period Ending: 01/31/2026

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 001 - GENERAL FUND						
20 - TAXES	3,441,000.00	3,441,000.00	553,831.18	810,637.28	810,637.28	2,630,362.72
22 - LICENSES AND PERMITS	450,000.00	450,000.00	73,166.69	202,398.00	202,398.00	247,602.00
23 - INTERGOVERNMENTAL REVENUES	1,564,000.00	1,695,306.40	98,210.14	328,732.91	328,732.91	1,366,573.49
28 - CHARGES FOR GOVERNMENTAL SERVICES	3,700.00	3,700.00	156.66	1,806.66	1,806.66	1,893.34
33 - FINES & FORFEITS	20,000.00	20,000.00	3,665.00	10,787.70	10,787.70	9,212.30
34 - MISCELLANEOUS REVENUE	112,250.00	112,250.00	14,531.72	52,939.39	52,939.39	59,310.61
38 - INTERFUND TRANSFERS IN	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
40 - PERSONNEL SERVICES	1,718,963.02	1,718,963.02	114,956.32	489,450.55	489,450.55	1,229,512.47
50 - SUPPLIES	292,800.00	294,000.00	12,443.82	54,414.06	66,784.38	227,215.62
60 - CONTRACTUAL SERVICES	2,394,333.74	3,006,686.75	353,499.89	727,012.63	1,563,170.15	1,443,516.60
70 - GRANTS, SUBSIDIES AND ALLOCATIONS	53,400.00	53,400.00	1,000.00	52,400.00	52,400.00	1,000.00
80 - DEBT SERVICE	189,766.20	189,766.20	0.00	475.00	475.00	189,291.20
90 - CAPITAL OUTLAY	866,500.00	997,806.40	95,196.00	150,341.99	300,073.92	697,732.48
95 - INTERFUND TRANSFERS OUT	800,000.00	710,000.00	0.00	0.00	0.00	710,000.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	-640,812.96	-1,164,365.97	166,465.36	-66,792.29	-1,065,052.06	-99,313.91
Fund: 004 - CONTEGENCY FUND						
34 - MISCELLANEOUS REVENUE	84,000.00	84,000.00	7,267.70	28,690.14	28,690.14	55,309.86
95 - INTERFUND TRANSFERS OUT	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
Fund: 004 - CONTEGENCY FUND Surplus (Deficit):	0.00	0.00	7,267.70	28,690.14	28,690.14	-28,690.14
Fund: 104 - MS Infrastructure Modernization Fund						
23 - INTERGOVERNMENTAL REVENUES	580,000.00	580,000.00	314,064.71	314,064.71	314,064.71	265,935.29
34 - MISCELLANEOUS REVENUE	12,000.00	12,000.00	1,621.12	4,344.95	4,344.95	7,655.05
60 - CONTRACTUAL SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
80 - DEBT SERVICE	483,908.00	483,908.00	75,854.62	75,854.62	75,854.62	408,053.38
90 - CAPITAL OUTLAY	350,000.00	350,000.00	0.00	0.00	0.00	350,000.00
Fund: 104 - MS Infrastructure Modernization Fund Surplus (Deficit)	-244,408.00	-244,408.00	239,831.21	242,555.04	242,555.04	-486,963.04
Fund: 115 - Grant- Tidelandis FY20 Rotten Bayou Public Access						
23 - INTERGOVERNMENTAL REVENUES	553,150.19	553,150.19	0.00	0.00	0.00	553,150.19
60 - CONTRACTUAL SERVICES	59,433.52	67,482.77	0.00	0.00	8,182.71	59,300.06
90 - CAPITAL OUTLAY	493,716.67	493,716.67	0.00	0.00	0.00	493,716.67
Fund: 115 - Grant- Tidelandis FY20 Rotten Bayou Public Access Surp	0.00	-8,049.25	0.00	0.00	-8,182.71	133.46
Fund: 118 - Grant-GRPC/MDOT West Aloha Streets & Sidewalks						
23 - INTERGOVERNMENTAL REVENUES	800,000.00	800,000.00	0.00	0.00	0.00	800,000.00
60 - CONTRACTUAL SERVICES	110,000.00	244,400.00	8,400.00	8,400.00	134,400.00	110,000.00
90 - CAPITAL OUTLAY	890,000.00	890,000.00	0.00	0.00	0.00	890,000.00
Fund: 118 - Grant-GRPC/MDOT West Aloha Streets & Sidewalks Su	-200,000.00	-334,400.00	-8,400.00	-8,400.00	-134,400.00	-200,000.00
Fund: 119 - Grant-HUD-Community Development-W. Aloha						
23 - INTERGOVERNMENTAL REVENUES	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
90 - CAPITAL OUTLAY	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
Fund: 119 - Grant-HUD-Community Development-W. Aloha Surplu	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 120 - Capital X Funds FY24 Police Unit						
34 - MISCELLANEOUS REVENUE	0.00	0.00	8.58	73.75	73.75	-73.75
90 - CAPITAL OUTLAY	0.00	1,518.00	1,658.00	1,658.00	1,658.00	-140.00
Fund: 120 - Capital X Funds FY24 Police Unit Surplus (Deficit):	0.00	-1,518.00	-1,649.42	-1,584.25	-1,584.25	66.25
Fund: 121 - Grant - RESTORE-DEQ Canal Dredging						
23 - INTERGOVERNMENTAL REVENUES	5,100,000.00	5,100,000.00	0.00	0.00	0.00	5,100,000.00
Fund: 121 - Grant - RESTORE-DEQ Canal Dredging Total:	5,100,000.00	5,100,000.00	0.00	0.00	0.00	5,100,000.00
Fund: 122 - Capital X Funds FY24 Commercial District Trans						
34 - MISCELLANEOUS REVENUE	15,000.00	15,000.00	3,525.47	13,917.21	13,917.21	1,082.79

Income Statement

For Fiscal: 2025-2026 Period Ending: 01/31/2026

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
90 - CAPITAL OUTLAY	1,015,000.00	1,015,000.00	0.00	0.00	0.00	1,015,000.00
Fund: 122 - Capital X Funds FY24 Commercial District Trans Surplus	-1,000,000.00	-1,000,000.00	3,525.47	13,917.21	13,917.21	-1,013,917.21
Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning						
23 - INTERGOVERNMENTAL REVENUES	80,000.00	80,000.00	7,072.25	7,072.25	7,072.25	72,927.75
60 - CONTRACTUAL SERVICES	0.00	77,870.50	0.00	7,072.25	77,870.50	0.00
Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning Surplu	80,000.00	2,129.50	7,072.25	0.00	-70,798.25	72,927.75
Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2						
23 - INTERGOVERNMENTAL REVENUES	490,000.00	490,000.00	0.00	0.00	0.00	490,000.00
60 - CONTRACTUAL SERVICES	0.00	0.00	0.00	4,900.00	0.00	0.00
90 - CAPITAL OUTLAY	392,000.00	392,000.00	0.00	0.00	0.00	392,000.00
Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2 Surpl	98,000.00	98,000.00	0.00	-4,900.00	0.00	98,000.00
Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects						
23 - INTERGOVERNMENTAL REVENUES	1,000,000.00	1,000,000.00	0.00	130,940.10	130,940.10	869,059.90
60 - CONTRACTUAL SERVICES	0.00	95,174.25	0.00	20,218.75	95,174.25	0.00
90 - CAPITAL OUTLAY	0.00	582,490.12	179,087.56	311,980.94	582,490.12	0.00
Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects Surplus (D	1,000,000.00	322,335.63	-179,087.56	-201,259.59	-546,724.27	869,059.90
Fund: 164 - Grant - GCRF MDA FY23 Commercial District						
23 - INTERGOVERNMENTAL REVENUES	1,479,245.63	1,479,245.63	0.00	0.00	0.00	1,479,245.63
60 - CONTRACTUAL SERVICES	0.00	58,326.00	0.00	0.00	58,326.00	0.00
90 - CAPITAL OUTLAY	1,479,245.63	1,685,902.20	0.00	327,938.66	327,938.66	1,357,963.54
Fund: 164 - Grant - GCRF MDA FY23 Commercial District Surplus (D	0.00	-264,982.57	0.00	-327,938.66	-386,264.66	121,282.09
Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola						
23 - INTERGOVERNMENTAL REVENUES	1,800,000.00	1,800,000.00	0.00	185,546.05	185,546.05	1,614,453.95
60 - CONTRACTUAL SERVICES	0.00	60,500.00	0.00	4,249.84	60,500.00	0.00
90 - CAPITAL OUTLAY	0.00	373,631.49	0.00	60,201.38	361,245.75	12,385.74
Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola Surplus (1,800,000.00	1,365,868.51	0.00	121,094.83	-236,199.70	1,602,068.21
Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk						
23 - INTERGOVERNMENTAL REVENUES	1,775,000.00	1,775,000.00	0.00	16,913.50	16,913.50	1,758,086.50
60 - CONTRACTUAL SERVICES	200.00	196,355.25	0.00	4,175.00	195,680.25	675.00
90 - CAPITAL OUTLAY	1,774,800.00	1,774,800.00	0.00	0.00	0.00	1,774,800.00
Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk Surpl	0.00	-196,155.25	0.00	12,738.50	-178,766.75	-17,388.50
Fund: 168 - Grant-MS Outdoor MOST FY23- Noma Nature Trail						
23 - INTERGOVERNMENTAL REVENUES	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00
90 - CAPITAL OUTLAY	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00
Fund: 168 - Grant-MS Outdoor MOST FY23- Noma Nature Trail Sur	0.00	0.00	0.00	0.00	0.00	0.00
Fund: 190 - ARPA-American Rescue & Recovery Act						
34 - MISCELLANEOUS REVENUE	0.00	0.00	756.77	3,187.79	3,187.79	-3,187.79
Fund: 190 - ARPA-American Rescue & Recovery Act Total:	0.00	0.00	756.77	3,187.79	3,187.79	-3,187.79
Fund: 191 - Hancock County Match Bank Stabilization						
23 - INTERGOVERNMENTAL REVENUES	1,812,500.00	1,812,500.00	0.00	0.00	0.00	1,812,500.00
60 - CONTRACTUAL SERVICES	0.00	210,000.00	0.00	0.00	210,000.00	0.00
90 - CAPITAL OUTLAY	1,812,500.00	1,812,500.00	0.00	0.00	0.00	1,812,500.00
Fund: 191 - Hancock County Match Bank Stabilization Surplus (De	0.00	-210,000.00	0.00	0.00	-210,000.00	0.00
Fund: 302 - FY22 BOND ISSUE						
34 - MISCELLANEOUS REVENUE	125.00	125.00	198.47	1,090.33	1,090.33	-965.33
60 - CONTRACTUAL SERVICES	85,000.00	131,728.62	0.00	74,845.00	142,000.00	-10,271.38
90 - CAPITAL OUTLAY	0.00	52,825.20	0.00	0.00	0.00	52,825.20
Fund: 302 - FY22 BOND ISSUE Surplus (Deficit):	-84,875.00	-184,428.82	198.47	-73,754.67	-140,909.67	-43,519.15
Fund: 401 - SOLID WASTE FUND						
28 - CHARGES FOR GOVERNMENTAL SERVICES	903,000.00	903,000.00	28,591.58	242,327.70	242,327.70	660,672.30
34 - MISCELLANEOUS REVENUE	10,000.00	10,000.00	596.15	2,865.19	2,865.19	7,134.81
60 - CONTRACTUAL SERVICES	893,663.28	893,663.28	70,245.25	215,432.33	215,432.33	678,230.95
Fund: 401 - SOLID WASTE FUND Surplus (Deficit):	19,336.72	19,336.72	-41,057.52	29,760.56	29,760.56	-10,423.84
Total Surplus (Deficit):	5,927,240.76	3,299,362.50	194,922.73	-232,685.39	-2,660,771.58	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001 - GENERAL FUND	-640,812.96	-1,164,365.97	166,465.36	-66,792.29	-1,065,052.06	-99,313.91
004 - CONTEGENCY FUND	0.00	0.00	7,267.70	28,690.14	28,690.14	-28,690.14
104 - MS Infrastructure Mod	-244,408.00	-244,408.00	239,831.21	242,555.04	242,555.04	-486,963.04
115 - Grant- Tidelands FY20	0.00	-8,049.25	0.00	0.00	-8,182.71	133.46
118 - Grant-GRPC/MDOT We	-200,000.00	-334,400.00	-8,400.00	-8,400.00	-134,400.00	-200,000.00
119 - Grant-HUD-Community	0.00	0.00	0.00	0.00	0.00	0.00
120 - Capital X Funds FY24 P	0.00	-1,518.00	-1,649.42	-1,584.25	-1,584.25	66.25
121 - Grant - RESTORE-DEQ C	5,100,000.00	5,100,000.00	0.00	0.00	0.00	5,100,000.00
122 - Capital X Funds FY24 C	-1,000,000.00	-1,000,000.00	3,525.47	13,917.21	13,917.21	-1,013,917.21
149 - Grant-Tidelands FY24 T	80,000.00	2,129.50	7,072.25	0.00	-70,798.25	72,927.75
157 - Grant- GRPC - East Aloh	98,000.00	98,000.00	0.00	-4,900.00	0.00	98,000.00
162 - Grant-GOMESA FY22 -C	1,000,000.00	322,335.63	-179,087.56	-201,259.59	-546,724.27	869,059.90
164 - Grant - GCRF MDA FY2	0.00	-264,982.57	0.00	-327,938.66	-386,264.66	121,282.09
165 - Grant-GOMESA FY23-K	1,800,000.00	1,365,868.51	0.00	121,094.83	-236,199.70	1,602,068.21
166 - Grant -RESTORE-MDEQ	0.00	-196,155.25	0.00	12,738.50	-178,766.75	-17,388.50
168 - Grant-MS Outdoor MO	0.00	0.00	0.00	0.00	0.00	0.00
190 - ARPA-American Rescue	0.00	0.00	756.77	3,187.79	3,187.79	-3,187.79
191 - Hancock County Match	0.00	-210,000.00	0.00	0.00	-210,000.00	0.00
302 - FY22 BOND ISSUE	-84,875.00	-184,428.82	198.47	-73,754.67	-140,909.67	-43,519.15
401 - SOLID WASTE FUND	19,336.72	19,336.72	-41,057.52	29,760.56	29,760.56	-10,423.84
Total Surplus (Deficit):	5,927,240.76	3,299,362.50	194,922.73	-232,685.39	-2,660,771.58	