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

ALL FUNDS HIGHLIGHTS

*Revenue:		Current Year		Prior Year
Total YTD Revenue	$	7,208,168	$	7,252,041
Total Budget	$	23,800,277	$	28,980,182
% Actual to Budget		30.3%		
Current Month % to Fiscal Year		66.7%		66.7%

*Expenses YTD Activity:		Current Year		Last Year
Total YTD Expenses Actual Activity	$	5,830,659	$	7,602,908
Total YTD Expenses Activity w/ Encumbrances	$	12,776,314	$	13,024,251
Total Budget	$	23,778,735	$	36,476,280
% Actual to Budget		24.5%		
% Actual w/ Encumbrances to Budget		53.7%		
Current Month % to Fiscal Year		66.7%		66.7%

** Excludes Other Financing Sources and Uses*

Depository Account Balances as of: May 31, 2026					
General Bank Acct:	$	5,398,758	Unrestricted	$	5,283,311
Accounts Payable Clearing:		44,290	Fiduciary Fund		47,364
Payroll Clearing:		32,877	Solid Waste		255,671
Contingency Operating Fund:		2,144,865	Grant Funds		1,285,172
Cap Exp -Commercial District		1,040,446	MS Infrastructure		510,239
Cap Exp - Police Unit		0	Amer Rescue & F		239,032
			GO BONDS 2022		0
			Cap Exp -Commercial District		1,040,446
			Cap Exp - Police Unit		0
TOTAL	**$**	**8,661,236**		**$**	**8,661,236**

Fund Activity		YTD Actual		YTD Actual w/ Encumbrances		Total Current Budget
001 - General Fund	$	1,095,874	$	321,610	$	(1,164,366)
104 - MS Infrastructure Modernization Fund	$	249,568	$	(46,229)	$	(244,408)
115 - Grant- Tidelands FY20 Rotten Bayou P	$	-	$	(952,741)	$	(8,049)
118 - Grant-GRPC/MDOT West Aloha	$	(50,400)	$	(134,400)	$	(334,400)
119 - Grant-HUD-Community Develop	$	-	$	-	$	-
122 - Capital X Funds FY24 Commerc	$	27,680	$	27,680	$	(1,000,000)
121 - Grant - RESTORE-DEQ Canal [	$	-	$	(3,277,820)	$	1,822,180
120 - Capital X Funds FY24 Police Unit	$	(2,691)	$	(2,691)	$	50,000
149 - Grant-Tidelands FY24 Trail/ Mar	$	(11,892)	$	(54,319)	$	2,130
157 - Grant- GRPC - East Aloha Impr	$	(27,896)	$	-	$	98,000
162 - Grant-GOMESA FY22 -Coon Branch P	$	130,940	$	130,940	$	322,336
168 - Gant-MS Outdoor MOST FY23-						
164 - Grant - GCRF MDA FY23 Comn	$	(85,310)	$	(110,590)	$	(264,983)
165 - Grant-GOMESA FY23-Kome/Fairway/A	$	119,450	$	144,012	$	1,365,869
166 - Grant -RESTORE-MDEQ Jourdan Rive	$	5,888	$	(1,416,389)	$	(196,155)
190 - ARPA-American Rescue & Recovery A	$	6,473	$	6,473	$	-
191 - Hancock County Match Bank St	$	(102,250)	$	(210,000)	$	(210,000)
401 - Solid Waste Fund	$	100,375	$	100,375	$	19,337
TOTAL Surplus (Deficit)	$	1,455,811	$	(5,474,090)	$	257,489

Income Statement

Group Summary

City of Diamondhead, MS

For Fiscal: 2025-2026 Period Ending: 05/31/2026

SubCategory	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 001 - GENERAL FUND						
200 - GENERAL PROPERTY TAXES	3,411,000.00	3,411,000.00	158,342.96	3,053,469.93	3,053,469.93	357,530.07
203 - PRIOR YEAR PROPERTY TAXES	30,000.00	30,000.00	389.59	12,950.48	12,950.48	17,049.52
220 - LICENSES AND PERMITS	450,000.00	450,000.00	17,147.03	340,705.11	340,705.11	109,294.89
250 - STATE REVENUE/GRANTS	389,000.00	520,306.40	0.00	198,076.73	198,076.73	322,229.67
260 - TAX ON SALES	925,000.00	925,000.00	81,675.01	580,350.94	580,350.94	344,649.06
270 - LOCAL GOVERNMENT REVENUE/GRANTS	250,000.00	250,000.00	2,892.41	113,779.63	113,779.63	136,220.37
280 - CHARGES FOR GOVERNMENTAL SERVICES	3,700.00	3,700.00	1,650.00	6,964.94	6,964.94	-3,264.94
330 - FINES & FORFEITS	20,000.00	20,000.00	2,651.00	31,321.70	31,321.70	-11,321.70
340 - MISCELLANEOUS	112,250.00	112,250.00	15,949.96	118,664.38	118,664.38	-6,414.38
380 - TRANSFERS IN	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
390 - NON REVENUE RECEIPTS	0.00	0.00	0.00	57,410.00	57,410.00	-57,410.00
400 - SALARIES	1,392,542.11	1,392,542.11	94,618.28	798,020.70	798,020.70	594,521.41
460 - EMPLOYEE BENEFITS	326,420.91	326,420.91	26,126.60	201,645.44	201,645.44	124,775.47
500 - SUPPLIES	45,800.00	45,800.00	2,469.84	19,341.05	20,945.95	24,854.05
510 - OPERATING SUPPLIES	125,000.00	125,000.00	3,953.95	46,414.15	51,241.04	73,758.96
560 - REPAIRS & MAINTENANCE SUPPLIES	122,000.00	123,200.00	9,592.66	45,771.88	61,607.96	61,592.04
600 - PROFFESSIONAL SERVICES	627,950.00	1,205,043.01	41,813.30	448,616.13	1,048,842.21	156,200.80
610 - GENERAL SERVICES	72,750.00	72,750.00	2,860.86	38,927.96	43,074.04	29,675.96
625 - INSURANCE	195,837.46	195,837.46	75,403.74	140,542.95	140,542.95	55,294.51
630 - UTILITIES	259,500.00	259,500.00	25,423.81	168,156.03	168,156.03	91,343.97
635 - REPAIRS & MAINTENANCE OUTSIDE SERVICES	48,500.00	48,760.00	15,730.95	61,102.32	100,104.42	-51,344.42
640 - RENTALS	8,300.00	8,300.00	815.11	6,928.95	7,578.95	721.05
650 - PROMOTIONS / EXHIBITIONS	56,000.00	56,000.00	300.00	16,355.98	26,070.98	29,929.02
680 - OTHER OUTSIDE SERVICES	1,125,496.28	1,160,496.28	75,461.58	718,833.23	728,483.23	432,013.05
700 - GRANTS, SUBSIDIES AND ALLOCATION	53,400.00	53,400.00	0.00	52,400.00	52,400.00	1,000.00
800 - DEBT SERVICE	189,766.20	189,766.20	0.00	475.00	475.00	189,291.20
900 - CAPITAL OUTLAY	866,500.00	997,806.40	68,648.57	654,287.59	742,895.08	254,911.32
951 - INTERFUND TRANSFERS - GRANT FUNDS	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**	**-162,521.29**	**1,095,874.48**	**321,609.86**	**-1,485,975.83**
Fund: 004 - CONTENGENCY FUND						
340 - MISCELLANEOUS	84,000.00	84,000.00	7,365.12	57,061.54	57,061.54	26,938.46
950 - INTERFUND TRANSFERS	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
Fund: 004 - CONTENGENCY FUND Surplus (Deficit):	**0.00**	**0.00**	**7,365.12**	**57,061.54**	**57,061.54**	**-57,061.54**
Fund: 104 - MS Infrastructure Modernization Fund						
260 - TAX ON SALES	580,000.00	580,000.00	0.00	314,064.71	314,064.71	265,935.29
340 - MISCELLANEOUS	12,000.00	12,000.00	1,725.21	11,358.11	11,358.11	641.89
680 - OTHER OUTSIDE SERVICES	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00
800 - DEBT SERVICE	483,908.00	483,908.00	0.00	75,854.62	75,854.62	408,053.38
900 - CAPITAL OUTLAY	350,000.00	350,000.00	0.00	0.00	295,797.00	54,203.00
Fund: 104 - MS Infrastructure Modernization Fund Surplus (Deficit	**-244,408.00**	**-244,408.00**	**1,725.21**	**249,568.20**	**-46,228.80**	**-198,179.20**
Fund: 115 - Grant- Tidelands FY20 Rotten Bayou Public Access						
250 - STATE REVENUE/GRANTS	553,150.19	553,150.19	0.00	0.00	0.00	553,150.19
600 - PROFFESSIONAL SERVICES	59,433.52	67,482.77	0.00	0.00	43,049.25	24,433.52
610 - GENERAL SERVICES	0.00	0.00	0.00	0.00	133.46	-133.46
900 - CAPITAL OUTLAY	493,716.67	493,716.67	0.00	0.00	909,558.38	-415,841.71
Fund: 115 - Grant- Tidelands FY20 Rotten Bayou Public Access Surp	**0.00**	**-8,049.25**	**0.00**	**0.00**	**-952,741.09**	**944,691.84**
Fund: 118 - Grant-GRPC/MDOT West Aloha Streets & Sidewalks						
250 - STATE REVENUE/GRANTS	800,000.00	800,000.00	0.00	0.00	0.00	800,000.00
600 - PROFFESSIONAL SERVICES	110,000.00	244,400.00	0.00	50,400.00	134,400.00	110,000.00
900 - 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**	**0.00**	**-50,400.00**	**-134,400.00**	**-200,000.00**

SubCategory	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 119 - Grant-HUD-Community Development-W. Aloha						
250 - STATE REVENUE/GRANTS	1,000,000.00	1,000,000.00	0.00	0.00	0.00	1,000,000.00
900 - 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						
340 - MISCELLANEOUS	0.00	0.00	0.00	81.02	81.02	-81.02
900 - CAPITAL OUTLAY	0.00	1,518.00	0.00	2,772.34	2,772.34	-1,254.34
Fund: 120 - Capital X Funds FY24 Police Unit Surplus (Deficit):	**0.00**	**-1,518.00**	**0.00**	**-2,691.32**	**-2,691.32**	**1,173.32**
Fund: 121 - Grant - RESTORE-DEQ Canal Dredging						
250 - STATE REVENUE/GRANTS	5,100,000.00	5,100,000.00	0.00	0.00	0.00	5,100,000.00
900 - CAPITAL OUTLAY	0.00	3,277,820.00	0.00	0.00	3,277,820.00	0.00
Fund: 121 - Grant - RESTORE-DEQ Canal Dredging Surplus (Deficit):	**5,100,000.00**	**1,822,180.00**	**0.00**	**0.00**	**-3,277,820.00**	**5,100,000.00**
Fund: 122 - Capital X Funds FY24 Commercial District Trans						
340 - MISCELLANEOUS	15,000.00	15,000.00	3,572.73	27,679.81	27,679.81	-12,679.81
900 - 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**	**3,572.73**	**27,679.81**	**27,679.81**	**-1,027,679.81**
Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning						
250 - STATE REVENUE/GRANTS	80,000.00	80,000.00	0.00	23,551.75	23,551.75	56,448.25
600 - PROFFESSIONAL SERVICES	0.00	77,870.50	11,891.50	35,443.25	77,870.50	0.00
Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning Surplu	**80,000.00**	**2,129.50**	**-11,891.50**	**-11,891.50**	**-54,318.75**	**56,448.25**
Fund: 157 - Grant- GRPC - East Aloha Improvements Phase 2						
250 - STATE REVENUE/GRANTS	490,000.00	490,000.00	0.00	0.00	0.00	490,000.00
600 - PROFFESSIONAL SERVICES	0.00	0.00	3,593.09	27,895.78	0.00	0.00
900 - 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**	**-3,593.09**	**-27,895.78**	**0.00**	**98,000.00**
Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects						
250 - STATE REVENUE/GRANTS	1,000,000.00	1,000,000.00	42,670.50	808,604.47	808,604.47	191,395.53
600 - PROFFESSIONAL SERVICES	0.00	95,174.25	0.00	95,174.25	95,174.25	0.00
900 - CAPITAL OUTLAY	0.00	582,490.12	0.00	582,490.12	582,490.12	0.00
Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects Surplus (D	**1,000,000.00**	**322,335.63**	**42,670.50**	**130,940.10**	**130,940.10**	**191,395.53**
Fund: 164 - Grant - GCRF MDA FY23 Commercial District						
250 - STATE REVENUE/GRANTS	1,479,245.63	1,479,245.63	0.00	273,438.66	273,438.66	1,205,806.97
600 - PROFFESSIONAL SERVICES	0.00	56,090.00	0.00	30,810.00	56,090.00	0.00
680 - OTHER OUTSIDE SERVICES	0.00	2,236.00	0.00	0.00	0.00	2,236.00
900 - 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**	**-85,310.00**	**-110,590.00**	**-154,392.57**
Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola						
250 - STATE REVENUE/GRANTS	1,800,000.00	1,800,000.00	134,085.01	521,138.25	521,138.25	1,278,861.75
600 - PROFFESSIONAL SERVICES	0.00	60,500.00	4,112.50	8,629.59	60,500.00	0.00
900 - CAPITAL OUTLAY	0.00	373,631.49	0.00	393,058.43	316,626.71	57,004.78
Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola Surplus (	**1,800,000.00**	**1,365,868.51**	**129,972.51**	**119,450.23**	**144,011.54**	**1,221,856.97**
Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk						
250 - STATE REVENUE/GRANTS	1,775,000.00	1,775,000.00	10,138.00	45,431.00	45,431.00	1,729,569.00
600 - PROFFESSIONAL SERVICES	0.00	196,155.25	9,020.50	39,543.00	195,680.25	475.00
610 - GENERAL SERVICES	200.00	200.00	0.00	0.00	0.00	200.00
900 - CAPITAL OUTLAY	1,774,800.00	1,774,800.00	0.00	0.00	1,266,140.00	508,660.00
Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk Surpl	**0.00**	**-196,155.25**	**1,117.50**	**5,888.00**	**-1,416,389.25**	**1,220,234.00**
Fund: 168 - Grant-MS Outdoor MOST FY23- Noma Nature Trail						
250 - STATE REVENUE/GRANTS	500,000.00	500,000.00	0.00	0.00	0.00	500,000.00
900 - 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						
340 - MISCELLANEOUS	0.00	0.00	808.21	6,473.26	6,473.26	-6,473.26
Fund: 190 - ARPA-American Rescue & Recovery Act Total:	**0.00**	**0.00**	**808.21**	**6,473.26**	**6,473.26**	**-6,473.26**

SubCategory	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 191 - Hancock County Match Bank Stabilization						
270 - LOCAL GOVERNMENT REVENUE/GRANTS	1,812,500.00	1,812,500.00	0.00	0.00	0.00	1,812,500.00
600 - PROFFESSIONAL SERVICES	0.00	210,000.00	40,250.00	102,250.00	210,000.00	0.00
900 - 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**	**-40,250.00**	**-102,250.00**	**-210,000.00**	**0.00**
Fund: 302 - FY22 BOND ISSUE						
340 - MISCELLANEOUS	125.00	125.00	0.00	1,590.30	1,590.30	-1,465.30
600 - PROFFESSIONAL SERVICES	85,000.00	131,728.62	31,000.00	126,245.00	142,000.00	-10,271.38
900 - CAPITAL OUTLAY	0.00	52,825.20	10,708.44	10,708.44	10,708.44	42,116.76
Fund: 302 - FY22 BOND ISSUE Surplus (Deficit):	**-84,875.00**	**-184,428.82**	**-41,708.44**	**-135,363.14**	**-151,118.14**	**-33,310.68**
Fund: 401 - SOLID WASTE FUND						
295 - SUBCATEGORY 295	903,000.00	903,000.00	117,156.39	598,096.79	598,096.79	304,903.21
340 - MISCELLANEOUS	10,000.00	10,000.00	864.47	5,904.06	5,904.06	4,095.94
680 - OTHER OUTSIDE SERVICES	893,663.28	893,663.28	72,902.19	503,625.72	503,625.72	390,037.56
Fund: 401 - SOLID WASTE FUND Surplus (Deficit):	**19,336.72**	**19,336.72**	**45,118.67**	**100,375.13**	**100,375.13**	**-81,038.41**
Total Surplus (Deficit):	**5,927,240.76**	**21,542.50**	**-27,613.87**	**1,377,509.01**	**-5,568,146.11**	

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	-162,521.29	1,095,874.48	321,609.86	-1,485,975.83
004 - CONTENGENCY FUND	0.00	0.00	7,365.12	57,061.54	57,061.54	-57,061.54
104 - MS Infrastructure Mod	-244,408.00	-244,408.00	1,725.21	249,568.20	-46,228.80	-198,179.20
115 - Grant- Tidelands FY20	0.00	-8,049.25	0.00	0.00	-952,741.09	944,691.84
118 - Grant-GRPC/MDOT We	-200,000.00	-334,400.00	0.00	-50,400.00	-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	0.00	-2,691.32	-2,691.32	1,173.32
121 - Grant - RESTORE-DEQ C	5,100,000.00	1,822,180.00	0.00	0.00	-3,277,820.00	5,100,000.00
122 - Capital X Funds FY24 C	-1,000,000.00	-1,000,000.00	3,572.73	27,679.81	27,679.81	-1,027,679.81
149 - Grant-Tidelands FY24 T	80,000.00	2,129.50	-11,891.50	-11,891.50	-54,318.75	56,448.25
157 - Grant- GRPC - East Aloh	98,000.00	98,000.00	-3,593.09	-27,895.78	0.00	98,000.00
162 - Grant-GOMESA FY22 -C	1,000,000.00	322,335.63	42,670.50	130,940.10	130,940.10	191,395.53
164 - Grant - GCRF MDA FY2	0.00	-264,982.57	0.00	-85,310.00	-110,590.00	-154,392.57
165 - Grant-GOMESA FY23-K	1,800,000.00	1,365,868.51	129,972.51	119,450.23	144,011.54	1,221,856.97
166 - Grant -RESTORE-MDEQ	0.00	-196,155.25	1,117.50	5,888.00	-1,416,389.25	1,220,234.00
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	808.21	6,473.26	6,473.26	-6,473.26
191 - Hancock County Match	0.00	-210,000.00	-40,250.00	-102,250.00	-210,000.00	0.00
302 - FY22 BOND ISSUE	-84,875.00	-184,428.82	-41,708.44	-135,363.14	-151,118.14	-33,310.68
401 - SOLID WASTE FUND	19,336.72	19,336.72	45,118.67	100,375.13	100,375.13	-81,038.41
Total Surplus (Deficit):	**5,927,240.76**	**21,542.50**	**-27,613.87**	**1,377,509.01**	**-5,568,146.11**	