

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

ALL FUNDS HIGHLIGHTS

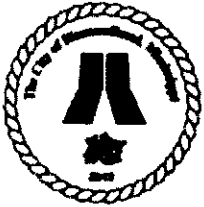
*Revenue:		<u>Current Year</u>	<u>Prior Year</u>
Total YTD Revenue	\$	9,112,193	\$ 12,351,315
Total Budget	\$	24,176,480	\$ 28,980,182
% Actual to Budget		37.7%	
Current Month % to Fiscal Year		91.7%	91.7%
*Expenses YTD Activity:		<u>Current Year</u>	<u>Last Year</u>
Total YTD Expenses Actual Activity	\$	9,036,427	\$ 10,730,909
Total YTD Expenses Activity w/ Encumbrances	\$	14,698,230	\$ 15,067,595
Total Budget	\$	24,277,489	\$ 36,476,280
% Actual to Budget		37.2%	
% Actual w/ Encumbrances to Budget		60.5%	
Current Month % to Fiscal Year		91.7%	91.7%

* Excludes Other Financing Sources and Uses

Depository Account Balances as of: August 31, 2026

General Bank Acct:	\$	4,157,488	Unrestricted	\$	4,947,025
Accounts Payable Clearing:		46,156	Fiduciary Fund		115,174
Payroll Clearing:		78,703	Solid Waste		234,952
Contingency Operating Fund:		2,166,872	Grant Funds		679,050
Cap Exp -Commercial District		1,051,122	MS Infrastructure		231,514
Cap Exp - Police Unit		0	Amer Rescue & I		241,504
			GO BONDS 2022		0
			Cap Exp -Commercial District		1,051,122
			Cap Exp - Police Unit		0
TOTAL	\$	7,500,341		\$	7,500,341

Fund Activity	YTD Actual	YTD Actual w/ Encumbrances	Total Current Budget
001 - General Fund	\$ 675,374	\$ 70,689	\$ (1,146,366)
004 - CONTENGECY FUND	\$ 79,069	\$ 79,069	\$ -
104 - MS Infrastructure Modernization Fund	\$ (29,156)	\$ (116,699)	\$ (244,408)
115 - Grant - Tidelands FY20 Rotten Bayou I	\$ -	\$ (768,815)	\$ (148,600)
118 - Grant - GRPC/MDOT West Alof	\$ (67,200)	\$ (134,400)	\$ (334,400)
119 - Grant - HUD-Community Develc	\$ -	\$ -	\$ -
122 - Capital X Funds FY24 Commerc	\$ 38,356	\$ 38,356	\$ (1,000,000)
121 - Grant - RESTORE-DEQ Canal I	\$ (405,667)	\$ (3,277,820)	\$ 1,822,180
120 - Capital X Funds FY24 Police Unit	\$ (2,691)	\$ (2,691)	\$ 50,000
149 - Grant - Tidelands FY24 Trail/ M:	\$ -	\$ (29,792)	\$ 2,130
157 - Grant - GRPC - East Aloha Impr	\$ (27,896)	\$ -	\$ 98,000
162 - Grant - GOMESA FY22 -Coon Branch	\$ 130,940	\$ 130,940	\$ 322,336
168 - Grant - MS Outdoor Fund FY24			
164 - Grant - GCRF MDA FY23 Comr	\$ (85,310)	\$ (110,590)	\$ (264,983)
165 - Grant - GOMESA FY23-Kome/Fairway	\$ 185,546	\$ 210,107	\$ 1,365,869
166 - Grant - RESTORE-MDEQ Jourdan Riv	\$ (401,338)	\$ (1,404,889)	\$ (196,155)
170 - Grant - MS Outdoor Fund FY26 - Mont	\$ -	\$ (80,629)	\$ -
190 - ARPA-American Rescue & Recovery A	\$ 8,945	\$ 8,808	\$ -
191 - Hancock County Match Bank St	\$ 32,500	\$ (75,449)	\$ (210,000)
302 - FY22 BOND ISSUE	\$ (135,363)	\$ (132,518)	\$ (184,429)
401 - Solid Waste Fund	\$ 79,657	\$ 79,657	\$ 19,337
TOTAL Surplus (Deficit)	\$ 75,766	\$ (5,516,666)	\$ (49,490)



City of Diamondhead, MS

Income Statement Group Summary

For Fiscal: 2025-2026 Period Ending: 08/31/2026

Object	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Revenue						
200 - Real Property Tax	2,700,000.00	2,700,000.00	0.00	2,667,301.63	2,667,301.63	32,698.37
201 - Auto Tax	650,000.00	650,000.00	0.00	494,390.46	494,390.46	155,609.54
202 - Other Personal Property Tax	55,000.00	55,000.00	0.00	57,042.07	57,042.07	-2,042.07
203 - Prior Year - Real Property Tax	2,000.00	2,000.00	0.00	2,129.70	2,129.70	-129.70
204 - Prior Year - Auto Tax	13,000.00	13,000.00	0.00	919.93	919.93	12,080.07
205 - Prior Year - Other Personal Property	2,500.00	2,500.00	0.00	3,021.26	3,021.26	-521.26
207 - Public Utilities Tax	6,000.00	6,000.00	0.00	3,634.81	3,634.81	2,365.19
210 - Penalties & Interest on Delinquent Taxes	12,500.00	12,500.00	77,956.50	86,668.61	86,668.61	-74,168.61
220 - Privilege Licenses	7,500.00	7,500.00	641.67	4,515.89	4,515.89	2,984.11
221 - Franchise Charge (Public Utilities)	300,000.00	300,000.00	5,663.61	282,675.26	282,675.26	17,324.74
222 - Permits - Building	125,000.00	125,000.00	12,363.75	148,734.00	148,734.00	-23,734.00
224 - Contractor's Licenses	10,000.00	10,000.00	1,650.00	15,520.00	15,520.00	-5,520.00
225 - Planning & Zoning Fees	5,000.00	5,000.00	550.00	6,500.00	6,500.00	-1,500.00
226 - Reinspection Fees	2,500.00	2,500.00	75.00	1,483.48	1,483.48	1,016.52
251 - Homestead Exemption Reimbursement	385,000.00	385,000.00	0.00	188,184.64	188,184.64	196,815.36
253 - State Municipal Aid	4,000.00	4,000.00	0.00	10,160.80	10,160.80	-6,160.80
254 - Grants State -	14,577,395.82	15,064,883.49	230,907.49	2,008,018.05	2,008,018.05	13,056,865.44
260 - Sales Tax	1,480,000.00	1,480,000.00	79,789.79	1,460,634.38	1,460,634.38	19,365.62
261 - ABC Liquor Tax	25,000.00	25,000.00	1,800.00	14,175.00	14,175.00	10,825.00
272 - County Road Taxes	250,000.00	250,000.00	125,681.76	245,852.99	245,852.99	4,147.01
275 - Grants from Local Units	1,812,500.00	1,812,500.00	0.00	134,750.00	134,750.00	1,677,750.00
280 - Copies & Public Records Request	700.00	700.00	0.00	14.94	14.94	685.06
281 - Building Rental Fees	3,000.00	3,000.00	450.00	11,750.00	11,750.00	-8,750.00
297 - Solid Waste Receipts	903,000.00	903,000.00	125,502.17	789,301.35	789,301.35	113,698.65
330 - Court Fines and Fees	20,000.00	20,000.00	1,556.89	34,927.42	34,927.42	-14,927.42
335 - Forfeitures	0.00	0.00	0.00	212.40	212.40	-212.40
340 - Interest	221,125.00	221,125.00	25,622.66	298,525.39	298,525.39	-77,400.39
341 - Rents & Royalties	500.00	500.00	300.00	625.00	625.00	-125.00
343 - Special Assessments - Lot Clean-Up	0.00	0.00	0.00	1,848.64	1,848.64	-1,848.64
346 - Donations from Private Sources	1,000.00	1,000.00	0.00	2,740.00	2,740.00	-1,740.00
353 - 1/2 Document Filing Fee	750.00	750.00	59.00	633.50	633.50	116.50
354 - Other Revenue	10,000.00	30,022.00	1,393.30	32,090.01	32,090.01	-2,068.01
380 - Transfers In	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
394 - Gain/Loss on Sale of Assets	0.00	0.00	45,801.00	103,211.00	103,211.00	-103,211.00
Revenue Total:	23,668,970.82	24,176,480.49	737,764.59	9,112,192.61	9,112,192.61	15,064,287.88
Expense						
410 - Salaries - Administrative	788,999.86	815,563.86	54,050.30	665,158.00	665,158.00	150,405.86
420 - Salaries - Non Administrative	578,292.25	527,868.25	36,124.87	395,965.73	395,965.73	131,902.52
430 - Salaries - Overtime	10,250.00	10,250.00	202.51	3,497.08	3,497.08	6,752.92
435 - Salaries - Incentive Pay	15,000.00	15,000.00	0.00	10,500.00	10,500.00	4,500.00
465 - Retirement Match	69,051.17	69,051.17	3,125.46	44,704.12	44,704.12	24,347.05
470 - Social Security Match	84,849.61	88,224.89	5,674.84	68,150.97	68,150.97	20,073.92
471 - Medicare Match	19,843.86	20,633.24	1,327.18	15,938.59	15,938.59	4,694.65
480 - Health/Life Insurance	148,476.27	184,120.27	11,179.08	139,262.71	139,262.71	44,857.56
490 - Unemployment	4,200.00	5,288.80	216.31	4,248.79	4,248.79	1,040.01
501 - Office Supplies	26,450.00	31,450.00	1,111.79	17,091.32	19,050.25	12,399.75
502 - Small Hand Tools	1,900.00	1,900.00	0.00	1,486.41	1,486.41	413.59
505 - FF&E Non-Capitalized	11,250.00	11,250.00	0.00	3,669.56	5,889.52	5,360.48
506 - Copier Usage Fee	6,200.00	6,200.00	486.58	3,673.74	3,673.74	2,526.26
510 - Cleaning & Janitorial	6,500.00	6,500.00	0.00	2,906.78	3,063.86	3,436.14
525 - Gas, Oil & Fuel	103,500.00	101,500.00	7,975.32	64,761.32	70,970.64	30,529.36
535 - Uniforms	15,000.00	15,000.00	363.30	3,672.61	9,900.16	5,099.84

Income Statement
For Fiscal: 2025-2026 Period Ending: 08/31/2026

Object	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
560 - Repairs & Maintenance Supplies - Building	5,000.00	6,200.00	182.88	682.40	3,874.81	2,325.19
565 - Repairs & Maintenance Supplies - Paint and Paintin	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00
570 - Repairs & Maintenance Supplies - Vehicle	13,500.00	13,500.00	1,651.20	10,937.99	11,997.48	1,502.52
571 - Repairs & Maintenance Supplies - Equipment	25,000.00	23,800.00	797.10	14,301.56	15,414.10	8,385.90
575 - Repairs & Maintenance Supplies - Streets/Drainage	9,500.00	9,500.00	0.00	2,035.78	9,101.07	398.93
581 - Asphalt	10,000.00	10,000.00	149.70	1,634.02	1,634.02	8,365.98
582 - Culverts	7,500.00	7,500.00	0.00	5,962.00	5,962.00	1,538.00
583 - Gravel, Sand, Rip Rap	40,000.00	41,200.00	0.00	31,454.65	32,820.65	8,379.35
584 - Concrete, Plastic Pipe	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00
586 - Street Signs	3,000.00	6,500.00	0.00	5,336.37	5,461.37	1,038.63
600 - Professional Fees - Accounting/Audit	40,000.00	40,000.00	0.00	36,000.00	36,000.00	4,000.00
601 - Professional Fees - Consulting	95,000.00	249,338.61	4,000.00	59,432.50	212,790.00	36,548.61
602 - Professional Fees - Engineering	480,433.52	1,908,189.31	38,983.25	857,040.83	1,767,885.80	140,303.51
603 - Professional Fees - Legal	168,000.00	168,000.00	14,095.00	123,785.25	134,785.25	33,214.75
605 - Professional Fees - IT	98,950.00	99,550.00	3,468.80	102,606.40	111,756.40	-12,206.40
611 - Postage	4,000.00	4,000.00	0.00	2,442.15	2,442.15	1,557.85
612 - Internet	8,200.00	8,200.00	953.80	9,497.00	9,497.00	-1,297.00
615 - Travel & Training	28,100.00	28,100.00	3,000.00	13,615.09	15,378.61	12,721.39
620 - Advertising	6,700.00	6,700.00	0.00	2,590.72	2,630.12	4,069.88
621 - Printing & Binding	4,975.00	4,975.00	588.50	845.00	945.00	4,030.00
622 - Publications	2,725.00	2,725.00	0.00	49.00	49.00	2,676.00
623 - Membership Dues/Fees	18,250.00	18,250.00	139.00	18,667.60	18,667.60	-417.60
625 - Insurance	195,837.46	195,837.46	202.00	208,847.05	208,847.05	-13,009.59
630 - Utilities - Electric	240,000.00	240,000.00	23,214.34	230,426.77	230,426.77	9,573.23
632 - Utilities -Telephone/Cell Service	17,500.00	17,500.00	866.06	11,042.67	11,042.67	6,457.33
633 - Utilities - Internal Waste Disposal	0.00	0.00	0.00	0.00	2,079.00	-2,079.00
634 - Pest Control	2,000.00	2,000.00	240.00	2,300.00	2,300.00	-300.00
635 - R&M Outside Services	48,500.00	99,282.00	12,415.92	108,458.29	128,370.09	-29,088.09
640 - Rentals	3,000.00	3,000.00	219.13	4,948.76	4,948.76	-1,948.76
643 - Rent - Phone System	5,300.00	5,300.00	474.74	4,631.09	4,631.09	668.91
650 - Promotions	56,000.00	57,000.00	1,278.95	43,822.36	49,184.86	7,815.14
680 - Solid Waste Collection	866,573.28	866,573.28	69,387.50	693,875.00	693,875.00	172,698.28
681 - Other Services & Charges	49,196.28	83,932.28	6,807.07	62,600.03	70,393.61	13,538.67
683 - Debris Removal	0.00	15,000.00	0.00	12,008.00	12,008.00	2,992.00
684 - Lot Clean-up Charges	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00
689 - Prisoner's Expense	10,000.00	10,000.00	200.00	3,260.00	3,260.00	6,740.00
690 - Interlocal Agreement	1,000,000.00	921,162.54	65,150.83	837,699.68	837,699.68	83,462.86
693 - Other - Elections	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00
694 - Collection/Commission Fees	78,090.00	78,090.00	4,045.07	69,626.01	69,626.01	8,463.99
696 - Beautification Expense	3,500.00	3,500.00	0.00	2,925.00	2,925.00	575.00
698 - Drug Testing & Misc Employee Expenses	1,800.00	3,800.00	766.65	2,810.14	2,810.14	989.86
704 - Other Services & Charges - Animal Control	53,400.00	52,400.00	0.00	52,400.00	52,400.00	0.00
800 - GO BOND REPAYMENT	330,000.00	330,000.00	0.00	329,833.95	329,833.95	166.05
810 - GO BOND INTEREST	153,908.00	153,908.00	0.00	152,808.62	152,808.62	1,099.38
820 - Note Principal Expense	63,713.85	63,713.85	59,556.73	60,030.54	60,030.54	3,683.31
830 - Note Interest Expense	126,052.35	126,052.35	17,180.97	125,453.32	125,453.32	599.03
900 - Capital Outlay - Land	75,000.00	256,656.57	0.00	327,938.66	327,938.66	-71,282.09
901 - Capital Outlay - Building	70,000.00	70,000.00	0.00	0.00	0.00	70,000.00
907 - Capital Outlay - Other Improvements	2,879,516.67	6,681,541.69	209,128.60	1,209,436.95	5,705,812.91	975,728.78
912 - Capital Outlay - Streets/Drainage	7,417,745.63	8,426,692.44	22,614.51	1,678,270.17	1,689,380.98	6,737,311.46
917 - Capital Outlay - Other Mobile Equipment	130,000.00	81,497.75	0.00	6,849.00	9,069.15	72,428.60
918 - Capital Outlay - Officer's Equipment	0.00	50,520.25	0.00	50,520.99	50,520.99	-0.74
919 - Capital Outlay - Office Equipment	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00
950 - Transfers Out	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
951 - Transfers Out - Grants	800,000.00	710,000.00	0.00	0.00	0.00	710,000.00
Expense Total:	17,741,730.06	24,277,488.86	683,595.84	9,036,427.09	14,698,229.85	9,579,259.01
Total Surplus (Deficit):	5,927,240.76	-101,008.37	54,168.75	75,765.52	-5,586,037.24	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001 - GENERAL FUND	-640,812.96	-1,146,365.97	-7,183.37	675,374.05	70,689.17	-1,217,055.14
004 - CONTEGENCY FUND	0.00	0.00	7,440.69	79,069.47	79,069.47	-79,069.47
104 - MS Infrastructure Mod	-244,408.00	-244,408.00	-21,834.97	-29,156.27	-116,698.80	-127,709.20
115 - Grant - Tidelands FY20	0.00	-148,600.12	186,330.61	0.00	-768,814.83	620,214.71
118 - Grant - GRPC/MDOT W	-200,000.00	-334,400.00	0.00	-67,200.00	-134,400.00	-200,000.00
119 - Grant - HUD-Communit	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	-405,667.48	-3,277,820.00	5,100,000.00
122 - Capital X Funds FY24 C	-1,000,000.00	-1,000,000.00	3,609.39	38,355.58	38,355.58	-1,038,355.58
149 - Grant - Tidelands FY24	80,000.00	2,129.50	0.00	0.00	-29,792.25	31,921.75
157 - Grant - GRPC - East Alo	98,000.00	98,000.00	0.00	-27,895.78	0.00	98,000.00
162 - Grant - GOMESA FY22 -	1,000,000.00	322,335.63	0.00	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-	1,800,000.00	1,365,868.51	0.00	185,546.05	210,107.36	1,155,761.15
166 - Grant - RESTORE-MDE	0.00	-196,155.25	-168,147.50	-401,337.55	-1,404,888.75	1,208,733.50
168 - Grant - MS Outdoor Fu	0.00	0.00	0.00	0.00	-69,371.60	69,371.60
170 - Grant - MS Outdoor Fu	0.00	0.00	0.00	0.00	-80,628.82	80,628.82
190 - ARPA-American Rescue	0.00	0.00	813.18	8,945.24	8,807.60	-8,807.60
191 - Hancock County Match	0.00	-210,000.00	0.00	32,500.00	-75,448.58	-134,551.42
302 - FY22 BOND ISSUE	-84,875.00	-184,428.82	0.00	-135,363.14	-132,518.14	-51,910.68
401 - SOLID WASTE FUND	19,336.72	19,336.72	53,140.72	79,656.57	79,656.57	-60,319.85
Total Surplus (Deficit):	5,927,240.76	-101,008.37	54,168.75	75,765.52	-5,586,037.24	