

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statements
Coversheet to Monthly Budget Report
For the Month Ended October 31, 2025

ALL FUNDS HIGHLIGHTS

*Revenue:		<u>Current Year</u>	<u>Prior Year</u>
Total YTD Revenue	\$ 645,360	\$ 834,027	
Total Budget	\$ 23,800,277	\$ 28,980,182	
% Actual to Budget	2.7%		
Current Month % to Fiscal Year	8.3%	8.3%	
*Expenses YTD Activity:		<u>Current Year</u>	<u>Last Year</u>
Total YTD Expenses Actual Activity	\$ 261,941	\$ 272,959	
Total YTD Expenses Activity w/ Encumbrances	\$ 717,409	\$ 6,758,279	
Total Budget	\$ 17,919,765	\$ 36,476,280	
% Actual to Budget	1.5%		
% Actual w/ Encumbrances to Budget	4.0%		
Current Month % to Fiscal Year	8.3%	8.3%	

* Excludes Other Financing Sources and Uses

Depository Account Balances as of: October 31, 2025

General Bank Acct:	\$ 4,613,200	Unrestricted	\$ 4,327,203
Accounts Payable Clearing:	41,483	Fiduciary Fund	46,693
Payroll Clearing:	36,685	Solid Waste	180,041
Contingency Operating Fund:	2,094,997	Grant Funds	1,601,675
Cap Exp -Commercial District	1,016,256	MS Infrastructure	261,566
Cap Exp - Police Unit	2,738	Amer Rescue & F	233,359
		GO BONDS 2022	135,829
		Cap Exp -Commercial District	1,016,256
		Cap Exp - Police Unit	2,738
TOTAL	\$ 7,805,360		\$ 7,805,360

Fund Activity	YTD Actual	YTD Actual w/ Encumbrances	Total Current Budget
001 - General Fund	\$ 29,296	\$ (281,795)	\$ (640,813)
104 - MS Infrastructure Modernization Fund	\$ 896	\$ 896	\$ (244,408)
115 - Grant- Tidelands FY20 Rotten Bayou P	\$ -	\$ -	\$ -
118 - Grant-GRPC/MDOT West Aloha	\$ -	\$ -	\$ (200,000)
119 - Grant-HUD-Community Develop	\$ -	\$ -	\$ -
122 - Capital X Funds FY24 Commerc	\$ 3,490	\$ 3,490	\$ (1,000,000)
121 - Grant - RESTORE-DEQ Canal [	\$ -	\$ -	\$ 5,100,000
120 - Capital X Funds FY24 Police Unit	\$ 47	\$ (93)	\$ 50,000
149 - Grant-Tidelands FY24 Trail/ Mar	\$ -	\$ -	\$ 80,000
157 - Grant- GRPC - East Aloha Imprc	\$ -	\$ -	\$ 98,000
162 - Grant-GOMESA FY22 -Coon Branch P	\$ 130,940	\$ 130,940	\$ 1,000,000
168 - Gant-MS Outdoor MOST FY23-	\$ -	\$ -	\$ -
164 - Grant - GCRF MDA FY23 Comn	\$ -	\$ (2,236)	\$ -
165 - Grant-GOMESA FY23-Kome/Fairway/A	\$ 185,546	\$ 185,546	\$ 1,800,000
166 - Grant -RESTORE-MDEQ Jourdan Rive	\$ -	\$ -	\$ -
190 - ARPA-American Rescue & Recovery A	\$ 800	\$ 800	\$ -
191 - Hancock County Match Bank Sti	\$ -	\$ -	\$ -
401 - Solid Waste Fund	\$ 24,745	\$ 24,745	\$ 19,337
TOTAL Surplus (Deficit)	\$ 375,759	\$ 62,292	\$ 6,062,116



City of Diamondhead, MS

Income Statement

Group Summary

For Fiscal: 2025-2026 Period Ending: 10/31/2025

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	51,137.75	51,137.75	51,137.75	3,359,862.25
203 - PRIOR YEAR PROPERTY TAXES	30,000.00	30,000.00	112,086.64	112,086.64	112,086.64	-82,086.64
220 - LICENSES AND PERMITS	450,000.00	450,000.00	21,265.25	21,265.25	21,265.25	428,734.75
250 - STATE REVENUE/GRANTS	389,000.00	520,306.40	4,782.66	4,782.66	4,782.66	515,523.74
260 - TAX ON SALES	925,000.00	925,000.00	78,869.86	78,869.86	78,869.86	846,130.14
270 - LOCAL GOVERNMENT REVENUE/GRANTS	250,000.00	250,000.00	6,053.83	6,053.83	6,053.83	243,946.17
280 - CHARGES FOR GOVERNMENTAL SERVICES	3,700.00	3,700.00	0.00	0.00	0.00	3,700.00
330 - FINES & FORFEITS	20,000.00	20,000.00	1,153.70	1,153.70	1,153.70	18,846.30
340 - MISCELLANEOUS	112,250.00	112,250.00	15,141.34	15,141.34	15,141.34	97,108.66
380 - TRANSFERS IN	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
400 - SALARIES	1,392,542.11	1,392,542.11	127,177.05	127,177.05	127,177.05	1,265,365.06
460 - EMPLOYEE BENEFITS	326,420.91	326,420.91	26,567.80	26,567.80	26,567.80	299,853.11
500 - SUPPLIES	45,800.00	45,800.00	2,178.23	2,178.23	3,185.77	42,614.23
510 - OPERATING SUPPLIES	125,000.00	125,000.00	2,077.80	2,077.80	5,025.37	119,974.63
560 - REPAIRS & MAINTENANCE SUPPLIES	122,000.00	122,000.00	0.00	0.00	15,451.72	106,548.28
600 - PROFESSIONAL SERVICES	627,950.00	612,950.00	8,684.26	8,684.26	140,684.26	472,265.74
610 - GENERAL SERVICES	72,750.00	72,750.00	8,935.60	8,935.60	9,291.14	63,458.86
625 - INSURANCE	195,837.46	195,837.46	8,436.69	8,436.69	8,436.69	187,400.77
630 - UTILITIES	259,500.00	259,500.00	240.00	240.00	240.00	259,260.00
635 - REPAIRS & MAINTENANCE OUTSIDE SERVICES	48,500.00	48,500.00	6,584.00	6,584.00	14,861.37	33,638.63
640 - RENTALS	8,300.00	8,300.00	0.00	0.00	3,000.00	5,300.00
650 - PROMOTIONS / EXHIBITIONS	56,000.00	56,000.00	1,476.78	1,476.78	5,589.43	50,410.57
680 - OTHER OUTSIDE SERVICES	1,125,496.28	1,140,496.28	12,840.53	12,840.53	13,505.53	1,126,990.75
700 - GRANTS, SUBSIDIES AND ALLOCATION	53,400.00	53,400.00	5,000.00	5,000.00	5,000.00	48,400.00
800 - DEBT SERVICE	189,766.20	189,766.20	475.00	475.00	475.00	189,291.20
900 - CAPITAL OUTLAY	866,500.00	997,806.40	50,520.99	50,520.99	193,795.14	804,011.26
951 - INTERFUND TRANSFERS - GRANT FUNDS	800,000.00	800,000.00	0.00	0.00	0.00	800,000.00
Fund: 001 - GENERAL FUND Surplus (Deficit):	-640,812.96	-640,812.96	29,296.30	29,296.30	-281,795.24	-359,017.72
Fund: 004 - CONTINGENCY FUND						
340 - MISCELLANEOUS	84,000.00	84,000.00	7,193.89	7,193.89	7,193.89	76,806.11
950 - INTERFUND TRANSFERS	84,000.00	84,000.00	0.00	0.00	0.00	84,000.00
Fund: 004 - CONTINGENCY FUND Surplus (Deficit):	0.00	0.00	7,193.89	7,193.89	7,193.89	-7,193.89
Fund: 104 - MS Infrastructure Modernization Fund						
260 - TAX ON SALES	580,000.00	580,000.00	0.00	0.00	0.00	580,000.00
340 - MISCELLANEOUS	12,000.00	12,000.00	895.59	895.59	895.59	11,104.41
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	0.00	0.00	483,908.00
900 - 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	895.59	895.59	895.59	-245,303.59
Fund: 115 - Grant- Tideland's 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 - PROFESSIONAL SERVICES	59,433.52	59,433.52	0.00	0.00	0.00	59,433.52
900 - CAPITAL OUTLAY	493,716.67	493,716.67	0.00	0.00	0.00	493,716.67
Fund: 115 - Grant- Tideland's FY20 Rotten Bayou Public Access Surp	0.00	0.00	0.00	0.00	0.00	0.00
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 - PROFESSIONAL SERVICES	110,000.00	110,000.00	0.00	0.00	0.00	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	-200,000.00	0.00	0.00	0.00	-200,000.00
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

Income Statement

For Fiscal: 2025-2026 Period Ending: 10/31/2025

SubCategory	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
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	46.57	46.57	46.57	-46.57
900 - CAPITAL OUTLAY	0.00	0.00	0.00	0.00	140.00	-140.00
Fund: 120 - Capital X Funds FY24 Police Unit Surplus (Deficit):	0.00	0.00	46.57	46.57	-93.43	93.43
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
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						
340 - MISCELLANEOUS	15,000.00	15,000.00	3,489.65	3,489.65	3,489.65	11,510.35
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	3,489.65	3,489.65	3,489.65	-1,003,489.65
Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning						
250 - STATE REVENUE/GRANTS	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00
Fund: 149 - Grant-Tidelands FY24 Trail/ Marine Ed Planning Total:	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00
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
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	0.00	0.00	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	130,940.10	130,940.10	130,940.10	869,059.90
Fund: 162 - Grant-GOMESA FY22 -Coon Branch Projects Total:	1,000,000.00	1,000,000.00	130,940.10	130,940.10	130,940.10	869,059.90
Fund: 164 - Grant - GCRF MDA FY23 Commercial District						
250 - STATE REVENUE/GRANTS	1,479,245.63	1,479,245.63	0.00	0.00	0.00	1,479,245.63
680 - OTHER OUTSIDE SERVICES	0.00	0.00	0.00	0.00	2,236.00	-2,236.00
900 - CAPITAL OUTLAY	1,479,245.63	1,479,245.63	0.00	0.00	0.00	1,479,245.63
Fund: 164 - Grant - GCRF MDA FY23 Commercial District Surplus (D	0.00	0.00	0.00	0.00	-2,236.00	2,236.00
Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola						
250 - STATE REVENUE/GRANTS	1,800,000.00	1,800,000.00	185,546.05	185,546.05	185,546.05	1,614,453.95
Fund: 165 - Grant-GOMESA FY23-Kome/Fairway/Anahola Total:	1,800,000.00	1,800,000.00	185,546.05	185,546.05	185,546.05	1,614,453.95
Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk						
250 - STATE REVENUE/GRANTS	1,775,000.00	1,775,000.00	0.00	0.00	0.00	1,775,000.00
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	0.00	1,774,800.00
Fund: 166 - Grant -RESTORE-MDEQ Jourdan River Boardwalk Surpl	0.00	0.00	0.00	0.00	0.00	0.00
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	799.93	799.93	799.93	-799.93
Fund: 190 - ARPA-American Rescue & Recovery Act Total:	0.00	0.00	799.93	799.93	799.93	-799.93
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
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	0.00	0.00	0.00	0.00	0.00
Fund: 302 - FY22 BOND ISSUE						
340 - MISCELLANEOUS	125.00	125.00	465.61	465.61	465.61	-340.61
600 - PROFESSIONAL SERVICES	85,000.00	131,728.62	0.00	0.00	142,000.00	-10,271.38
Fund: 302 - FY22 BOND ISSUE Surplus (Deficit):	-84,875.00	-131,603.62	465.61	465.61	-141,534.39	9,930.77
Fund: 401 - SOLID WASTE FUND						
295 - SUBCATEGORY 295	903,000.00	903,000.00	24,874.25	24,874.25	24,874.25	878,125.75
340 - MISCELLANEOUS	10,000.00	10,000.00	617.16	617.16	617.16	9,382.84
680 - OTHER OUTSIDE SERVICES	893,663.28	893,663.28	746.23	746.23	746.23	892,917.05

Income Statement

For Fiscal: 2025-2026 Period Ending: 10/31/2025

SubCategory	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
Fund: 401 - SOLID WASTE FUND Surplus (Deficit):	19,336.72	19,336.72	24,745.18	24,745.18	24,745.18	-5,408.46
Total Surplus (Deficit):	5,927,240.76	5,880,512.14	383,418.87	383,418.87	-72,048.67	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	YTD Activity + Encumbrances	Budget Remaining
001 - GENERAL FUND	-640,812.96	-640,812.96	29,296.30	29,296.30	-281,795.24	-359,017.72
004 - CONTINGENCY FUND	0.00	0.00	7,193.89	7,193.89	7,193.89	-7,193.89
104 - MS Infrastructure Mod	-244,408.00	-244,408.00	895.59	895.59	895.59	-245,303.59
115 - Grant- Tideland's FY20	0.00	0.00	0.00	0.00	0.00	0.00
118 - Grant-GRPC/MDOT We	-200,000.00	-200,000.00	0.00	0.00	0.00	-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	0.00	46.57	46.57	-93.43	93.43
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	3,489.65	3,489.65	3,489.65	-1,003,489.65
149 - Grant-Tidelands FY24 T	80,000.00	80,000.00	0.00	0.00	0.00	80,000.00
157 - Grant- GRPC - East Aloha	98,000.00	98,000.00	0.00	0.00	0.00	98,000.00
162 - Grant-GOMESA FY22 -C	1,000,000.00	1,000,000.00	130,940.10	130,940.10	130,940.10	869,059.90
164 - Grant - GCRF MDA FY2	0.00	0.00	0.00	0.00	-2,236.00	2,236.00
165 - Grant-GOMESA FY23-K	1,800,000.00	1,800,000.00	185,546.05	185,546.05	185,546.05	1,614,453.95
166 - Grant -RESTORE-MDEQ	0.00	0.00	0.00	0.00	0.00	0.00
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	799.93	799.93	799.93	-799.93
191 - Hancock County Match	0.00	0.00	0.00	0.00	0.00	0.00
302 - FY22 BOND ISSUE	-84,875.00	-131,603.62	465.61	465.61	-141,534.39	9,930.77
401 - SOLID WASTE FUND	19,336.72	19,336.72	24,745.18	24,745.18	24,745.18	-5,408.46
Total Surplus (Deficit):	5,927,240.76	5,880,512.14	383,418.87	383,418.87	-72,048.67	