

**CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statements
Coversheet to Monthly Budget Report
For the Month Ended May 31, 2017**

ALL FUNDS HIGHLIGHTS

*Revenue:	<u>Current Year</u>	<u>Last Year</u>
Total YTD Revenue \$	4,381,646	\$ 3,968,770
Total Budget \$	6,894,347	\$ 5,649,236
% Actual to Budget	63.6%	70.3%
Current Month % to Fiscal Year	66.7%	66.7%

*Expenses:	<u>Current Year</u>	<u>Last Year</u>
Total YTD Expenses \$	3,916,781	\$ 2,896,384
Total Budget	\$10,102,634	\$ 8,076,800
% Actual to Budget	38.8%	35.9%
Current Month % to Fiscal Year	66.7%	66.7%

* Excludes Other Financing Sources and Uses

Hancock Bank Account Balances as of: May 31, 2017

General Fund:	\$ 4,428,874
Accounts Payable Fund:	97,961
Payroll Fund:	70,440
TOTAL	\$ 4,597,276

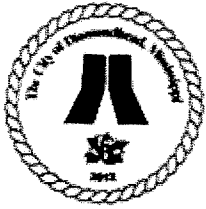
as of: 5/31/2017	\$ 1,537,250
as of: 5/31/2016	\$ 1,072,386

Fund Balances

	<u>YTD Actual</u>	<u>Total Budget</u>
001-General Fund	\$ 819,718	\$ (2,769,318)
003-Grants Fund	(271,030)	(500,000)
301-Capital Projects Fund	(170,714)	-
401-Solid Waste	86,891	61,031
TOTAL Surplus (Deficit)	\$ 464,864	\$ (3,208,287)

CITY OF DIAMONDHEAD, MISSISSIPPI
Financial Statement
Grants Fund Breakdown
Fiscal Year 2017
For the Month Ended May 31, 2017

Fund Balances			
<u>Expense</u>	<u>YTD Actual</u>	<u>Total Budget</u>	<u>YTD Percent Used</u>
003-150 SMLP (E Aloha)	\$ 273,828.95	\$ 309,643.70	88%
003-155 Tidelands 16	7,599.00	427,471.00	2%
003-156 DMR (Kayak Launches)	3,791.00	91,300.00	4%
003-164 MDOT-Tap (Golf Club Roundabout)	14,273	250,000	6%
003-165 MDOT-Tap (Safe Routes to Schools)	21,360	360,000	6%
003-166 MDOT-Tip (Exit Lighting)	-	500,000	0%
003-170 MDWFP (City Hall Exercise Trail)	119,071.52	120,000.00	99%
TOTAL	\$ 439,923.44	\$ 2,058,414.70	21%
<u>Revenue</u>			
003 Grants Fund	\$ 168,893.50	\$ 1,558,414.70	
Department Total Surplus (Deficit)	(\$271,029.94)	(\$500,000.00)	



City of Diamondhead, MS

Monthly Budget Report

Group Summary

For Fiscal: Current Period Ending: 05/31/2017

Category	Period 05 Budget	Period 05 Activity	Variance Favorable (Unfavorable)	Percent Used	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Used	Total Budget
Fund: 001 - GENERAL FUND									
Revenue									
200 - TAXES	83,800.89	76,818.22	-6,982.67	-91.67 %	2,498,868.63	2,758,514.97	259,646.34	-110.39 %	2,974,497.00
220 - LICENCES & PERMITS	92,107.79	37,379.18	-54,728.61	-40.58 %	282,855.90	188,924.76	-93,931.14	-66.79 %	362,700.00
250 - INTERGOVERNMENTAL	53,048.10	53,129.47	81.37	-100.15 %	656,087.59	547,708.36	-108,379.23	-83.48 %	968,000.00
290 - FINES & FORFEITS	134,900.65	9,740.02	-125,160.63	-7.22 %	141,023.20	64,698.13	-76,325.07	-45.88 %	200,500.00
300 - MISCELLANEOUS	1,093.61	618.40	-475.21	-56.55 %	12,448.88	13,226.93	778.05	-106.25 %	16,825.00
330 - CHARGES FOR SERVICES	6.24	0.00	-6.24	0.00 %	49.92	31.35	-18.57	-62.80 %	75.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	41,650.00	0.00	-41,650.00	0.00 %	333,200.00	311,567.28	-21,632.72	-93.51 %	500,000.00
Total Revenue:	406,607.28	177,685.29	-228,921.99	-43.70 %	3,924,534.12	3,884,671.78	-39,862.34	-98.98 %	5,022,597.00
Expense									
Department: 000 - NON-DEPARTMENTAL									
600 - CONTRACTUAL SERVICES	166.60	0.00	166.60	0.00 %	1,332.80	0.00	1,332.80	0.00 %	2,000.00
999 - OTHER	95,945.88	0.00	95,945.88	0.00 %	767,567.04	0.00	767,567.04	0.00 %	1,151,806.70
Total Department: 000 - NON-DEPARTMENTAL:	96,112.48	0.00	96,112.48	0.00 %	768,899.84	0.00	768,899.84	0.00 %	1,153,806.70
Department: 100 - LEGISLATIVE - COUNCIL									
400 - PERSONNEL SERVICES	2,152.93	2,153.00	-0.07	100.00 %	17,223.44	13,477.00	3,746.44	78.25 %	25,836.00
500 - SUPPLIES	41.65	0.00	41.65	0.00 %	333.20	29.95	303.25	8.99 %	500.00
600 - CONTRACTUAL SERVICES	573.06	50.27	522.79	8.77 %	5,844.41	1,910.81	3,933.60	32.69 %	12,681.00
Total Department: 100 - LEGISLATIVE - COUNCIL:	2,767.64	2,203.27	564.37	79.61 %	23,401.05	15,417.76	7,983.29	65.88 %	39,017.00
Department: 110 - JUDICIAL - MUNICIPAL COURT									
400 - PERSONNEL SERVICES	12,941.21	8,909.23	4,031.98	68.84 %	103,529.68	59,645.38	43,884.30	57.61 %	155,302.27
500 - SUPPLIES	208.25	316.77	-108.52	152.11 %	1,666.00	1,183.60	482.40	71.04 %	2,500.00
600 - CONTRACTUAL SERVICES	13,216.95	3,637.47	9,579.48	27.52 %	105,621.85	22,747.40	82,874.45	21.54 %	159,151.89
900 - CAPITAL OUTLAY	458.15	0.00	458.15	0.00 %	3,665.20	279.29	3,385.91	7.62 %	5,500.00
Total Department: 110 - JUDICIAL - MUNICIPAL COURT:	26,824.56	12,863.47	13,961.09	47.95 %	214,482.73	83,855.67	130,627.06	39.10 %	322,454.16
Department: 140 - ADMINISTRATION - GENERAL									
400 - PERSONNEL SERVICES	34,948.24	31,074.35	3,873.89	88.92 %	293,889.25	271,783.08	22,106.17	92.48 %	448,014.46
500 - SUPPLIES	2,629.76	726.01	1,903.75	27.61 %	21,038.08	15,156.40	5,881.68	72.04 %	31,570.08
600 - CONTRACTUAL SERVICES	142,974.60	106,759.14	36,215.46	74.67 %	500,782.18	431,752.73	69,029.45	86.22 %	787,438.26
900 - CAPITAL OUTLAY	6,239.32	0.00	6,239.32	0.00 %	49,914.56	0.00	49,914.56	0.00 %	74,900.00
Total Department: 140 - ADMINISTRATION - GENERAL:	186,791.92	138,559.50	48,232.42	74.18 %	865,624.07	718,692.21	146,931.86	83.03 %	1,341,922.80
Department: 200 - POLICE DEPARTMENT									
400 - PERSONNEL SERVICES	2,444.50	1,358.15	1,086.35	55.56 %	15,482.24	10,525.66	4,956.58	67.99 %	26,076.00

Monthly Budget Report

For Fiscal: Current Period Ending: 05/31/2017

Category	Period 05 Budget	Period 05 Activity	Variance Favorable (Unfavorable)	Percent Used	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Used	Total Budget
500 - SUPPLIES	6,986.71	3,014.37	3,972.34	43.14 %	58,026.11	37,770.35	20,255.76	65.09 %	91,853.75
600 - CONTRACTUAL SERVICES	62,494.76	107,887.09	-45,392.33	172.63 %	507,434.16	424,333.29	83,100.87	83.62 %	749,861.69
900 - CAPITAL OUTLAY	533.20	0.00	533.20	0.00 %	80,749.60	61,905.65	18,843.95	76.66 %	82,884.00
Total Department: 200 - POLICE DEPARTMENT:	72,459.17	112,259.61	-39,800.44	154.93 %	661,692.11	534,534.95	127,157.16	80.78 %	950,675.44
Department: 280 - Building/Planning & Zoning									
400 - PERSONNEL SERVICES	10,997.54	10,123.79	873.75	92.06 %	90,603.05	84,099.22	6,503.83	92.82 %	137,226.84
500 - SUPPLIES	599.84	162.36	437.48	27.07 %	5,998.72	4,498.24	1,500.48	74.99 %	8,400.00
600 - CONTRACTUAL SERVICES	5,374.89	647.65	4,727.24	12.05 %	44,497.09	22,590.98	21,906.11	50.77 %	67,875.00
900 - CAPITAL OUTLAY	-0.04	0.00	-0.04	0.00 %	24,024.68	24,025.00	-0.32	100.00 %	24,025.00
Total Department: 280 - Building/Planning & Zoning:	16,972.23	10,933.80	6,038.43	64.42 %	165,123.54	135,213.44	29,910.10	81.89 %	237,526.84
Department: 301 - PUBLIC WORKS									
400 - PERSONNEL SERVICES	71,988.92	53,219.20	18,769.72	73.93 %	588,890.80	461,057.80	127,833.00	78.29 %	889,922.57
500 - SUPPLIES	41,706.72	9,730.12	31,976.60	23.33 %	333,653.76	91,234.65	242,419.11	27.34 %	500,680.95
600 - CONTRACTUAL SERVICES	33,577.01	14,771.33	18,805.68	43.99 %	268,616.08	152,526.30	116,089.78	56.78 %	408,909.00
900 - CAPITAL OUTLAY	136,191.45	0.00	136,191.45	0.00 %	1,065,506.60	720,364.72	345,141.88	67.61 %	1,610,931.33
Total Department: 301 - PUBLIC WORKS :	283,464.10	77,720.65	205,743.45	27.42 %	2,256,667.24	1,425,183.47	831,483.77	63.15 %	3,410,443.85
Department: 500 - PARKS & RECREATION									
700 - GRANTS/SUBSIDIES/ALLOCATIONS	0.00	0.00	0.00	0.00 %	20,000.00	20,000.00	0.00	100.00 %	20,500.00
Total Department: 500 - PARKS & RECREATION:	0.00	0.00	0.00	0.00 %	20,000.00	20,000.00	0.00	100.00 %	20,500.00
Department: 653 - Economic Development									
500 - SUPPLIES	41.65	0.00	41.65	0.00 %	333.20	0.00	333.20	0.00 %	500.00
600 - CONTRACTUAL SERVICES	6,913.90	1,422.50	5,491.40	20.57 %	55,311.20	17,488.39	37,822.81	31.62 %	83,000.00
Total Department: 653 - Economic Development:	6,955.55	1,422.50	5,533.05	20.45 %	55,644.40	17,488.39	38,156.01	31.43 %	83,500.00
Department: 800 - Debt Service									
800 - DEBT SERVICE	0.00	0.00	0.00	0.00 %	0.00	114,481.94	-114,481.94	0.00 %	232,068.09
Total Department: 800 - Debt Service:	0.00	0.00	0.00	0.00 %	0.00	114,481.94	-114,481.94	0.00 %	232,068.09
Total Expense:	692,347.65	355,962.80	336,384.85	51.41 %	5,031,534.98	3,064,867.83	1,966,667.15	60.91 %	7,791,914.88
Total Revenues	406,607.28	177,685.29	-228,921.99	-43.70 %	3,924,534.12	3,884,671.78	-39,862.34	-98.98 %	5,022,597.00
Total Fund: 001 - GENERAL FUND:	-285,740.37	-178,277.51	107,462.86		-1,107,000.86	819,803.95	1,926,804.81		-2,769,317.88
Fund: 003 - GRANTS FUND									
Revenue									
250 - INTERGOVERNMENTAL	114,458.36	11,637.00	-102,821.36	-10.17 %	915,666.88	168,893.50	-746,773.38	-18.44 %	1,374,050.00
350 - TRANSFERS AND NON REVENUE RECEIPTS	36,182.97	0.00	-36,182.97	0.00 %	239,463.76	0.00	-239,463.76	0.00 %	184,364.70
Total Revenue:	150,641.33	11,637.00	-139,004.33	-7.72 %	1,155,130.64	168,893.50	-986,237.14	-14.62 %	1,558,414.70
Expense									
Department: 150 - SMLP (East Aloha Access)									
600 - CONTRACTUAL SERVICES	441.25	0.00	441.25	0.00 %	3,530.00	26,029.00	-22,499.00	737.37 %	5,295.00
900 - CAPITAL OUTLAY	25,352.64	0.00	25,352.64	0.00 %	202,821.12	247,799.95	-44,978.83	122.18 %	304,348.70

Monthly Budget Report

For Fiscal: Current Period Ending: 05/31/2017

Category	Period 05 Budget	Period 05 Activity	Variance Favorable (Unfavorable)	Percent Used	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Used	Total Budget
Total Department: 150 - SMLP (East Aloha Access):	25,793.89	0.00	25,793.89	0.00 %	206,351.12	273,828.95	-67,477.83	132.70 %	309,643.70
Department: 155 - Tidelands FY16 (Kayak/Hiking Trail)									
600 - CONTRACTUAL SERVICES	5,641.30	0.00	5,641.30	0.00 %	45,130.40	7,599.00	37,531.40	16.84 %	67,721.00
900 - CAPITAL OUTLAY	29,966.84	0.00	29,966.84	0.00 %	239,734.72	0.00	239,734.72	0.00 %	359,750.00
Total Department: 155 - Tidelands FY16 (Kayak/Hiking Trail):	35,608.14	0.00	35,608.14	0.00 %	284,865.12	7,599.00	277,266.12	2.67 %	427,471.00
Department: 156 - DMR (Kayak Launches)									
600 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00 %	0.00	3,791.00	-3,791.00	0.00 %	0.00
900 - CAPITAL OUTLAY	7,605.29	0.00	7,605.29	0.00 %	60,842.32	0.00	60,842.32	0.00 %	91,300.00
Total Department: 156 - DMR (Kayak Launches):	7,605.29	0.00	7,605.29	0.00 %	60,842.32	3,791.00	57,051.32	6.23 %	91,300.00
Department: 164 - MDOT TAP GOLF CLUB ROUNDABOUT									
900 - CAPITAL OUTLAY	0.00	14,273.28	-14,273.28	0.00 %	0.00	14,273.28	-14,273.28	0.00 %	250,000.00
Total Department: 164 - MDOT TAP GOLF CLUB ROUNDABOUT:	0.00	14,273.28	-14,273.28	0.00 %	0.00	14,273.28	-14,273.28	0.00 %	250,000.00
Department: 165 - MDOT-TAP (Safe Routes to School)									
900 - CAPITAL OUTLAY	29,988.00	0.00	29,988.00	0.00 %	239,904.00	21,359.69	218,544.31	8.90 %	360,000.00
Total Department: 165 - MDOT-TAP (Safe Routes to School):	29,988.00	0.00	29,988.00	0.00 %	239,904.00	21,359.69	218,544.31	8.90 %	360,000.00
Department: 166 - MDOT-TIP (I-10 Exit Lighting)									
900 - CAPITAL OUTLAY	41,650.00	0.00	41,650.00	0.00 %	333,200.00	0.00	333,200.00	0.00 %	500,000.00
Total Department: 166 - MDOT-TIP (I-10 Exit Lighting):	41,650.00	0.00	41,650.00	0.00 %	333,200.00	0.00	333,200.00	0.00 %	500,000.00
Department: 170 - MDWFP (City Hall Walking Trail)									
600 - CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00 %	0.00	13,206.00	-13,206.00	0.00 %	0.00
900 - CAPITAL OUTLAY	9,996.00	51,011.49	-41,015.49	510.32 %	79,968.00	105,865.52	-25,897.52	132.38 %	120,000.00
Total Department: 170 - MDWFP (City Hall Walking Trail):	9,996.00	51,011.49	-41,015.49	510.32 %	79,968.00	119,071.52	-39,103.52	148.90 %	120,000.00
Total Expense:	150,641.32	65,284.77	85,356.55	43.34 %	1,205,130.56	439,923.44	765,207.12	36.50 %	2,058,414.70
Total Revenues	150,641.33	11,637.00	-139,004.33	-7.72 %	1,155,130.64	168,893.50	-986,237.14	-14.62 %	1,558,414.70
Total Fund: 003 - GRANTS FUND:	0.01	-53,647.77	-53,647.78		-49,999.92	-271,029.94	-221,030.02		-500,000.00
Fund: 301 - CAPITAL PROJECTS									
Revenue									
350 - TRANSFERS AND NON REVENUE RECEIPTS	62,845.01	0.00	-62,845.01	0.00 %	452,760.08	0.00	-452,760.08	0.00 %	704,442.00
Total Revenue:	62,845.01	0.00	-62,845.01	0.00 %	452,760.08	0.00	-452,760.08	0.00 %	704,442.00
Expense									
Department: 000 - NON-DEPARTMENTAL									
500 - SUPPLIES	416.50	0.00	416.50	0.00 %	3,332.00	0.00	3,332.00	0.00 %	5,000.00
600 - CONTRACTUAL SERVICES	4,462.50	0.00	4,462.50	0.00 %	35,700.00	0.00	35,700.00	0.00 %	53,571.43
900 - CAPITAL OUTLAY	57,966.01	0.00	57,966.01	0.00 %	413,728.08	170,714.28	243,013.80	41.26 %	645,870.57

Monthly Budget Report

For Fiscal: Current Period Ending: 05/31/2017

Category	Period 05 Budget	Period 05 Activity	Variance Favorable (Unfavorable)	Percent Used	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Used	Total Budget
Total Department: 000 - NON-DEPARTMENTAL:	62,845.01	0.00	62,845.01	0.00 %	452,760.08	170,714.28	282,045.80	37.71 %	704,442.00
Total Expense:	62,845.01	0.00	62,845.01	0.00 %	452,760.08	170,714.28	282,045.80	37.71 %	704,442.00
Total Revenues	62,845.01	0.00	-62,845.01	0.00 %	452,760.08	0.00	-452,760.08	0.00 %	704,442.00
Total Fund: 301 - CAPITAL PROJECTS:	0.00	0.00	0.00		0.00	-170,714.28	-170,714.28		0.00
Fund: 401 - SOLID WASTE FUND									
Revenue									
200 - TAXES	41,458.41	41,521.24	62.83	-100.15 %	331,667.28	328,166.68	-3,500.60	-98.94 %	497,700.00
Total Revenue:	41,458.41	41,521.24	62.83	-100.15 %	331,667.28	328,166.68	-3,500.60	-98.94 %	497,700.00
Expense									
Department: 322 - WASTE COLLECTION									
600 - CONTRACTUAL SERVICES	36,374.52	34,307.14	2,067.38	94.32 %	290,996.16	241,275.51	49,720.65	82.91 %	436,669.00
Total Department: 322 - WASTE COLLECTION:	36,374.52	34,307.14	2,067.38	94.32 %	290,996.16	241,275.51	49,720.65	82.91 %	436,669.00
Total Expense:	36,374.52	34,307.14	2,067.38	94.32 %	290,996.16	241,275.51	49,720.65	82.91 %	436,669.00
Total Revenues	41,458.41	41,521.24	62.83	-100.15 %	331,667.28	328,166.68	-3,500.60	-98.94 %	497,700.00
Total Fund: 401 - SOLID WASTE FUND:	5,083.89	7,214.10	2,130.21		40,671.12	86,891.17	46,220.05		61,031.00
Report Total:	-280,656.47	-224,711.18	55,945.29		-1,116,329.66	464,950.90	1,581,280.56		-3,208,286.88

Fund Summary

Fund	Period 05 Budget	Period 05 Activity	Variance Favorable (Unfavorable)	Percent Used	YTD Budget	YTD Activity	Variance Favorable (Unfavorable)	Percent Used	Total Budget
001 - GENERAL FUND	-285,740.37	-178,277.51	107,462.86		-1,107,000.86	819,803.95	1,926,804.81		-2,769,317.88
003 - GRANTS FUND	0.01	-53,647.77	-53,647.78		-49,999.92	-271,029.94	-221,030.02		-500,000.00
301 - CAPITAL PROJECTS	0.00	0.00	0.00		0.00	-170,714.28	-170,714.28		0.00
401 - SOLID WASTE FUND	5,083.89	7,214.10	2,130.21		40,671.12	86,891.17	46,220.05		61,031.00
Report Total:	-280,656.47	-224,711.18	55,945.29		-1,116,329.66	464,950.90	1,581,280.56		-3,208,286.88