TOWN OF TRYON
FINANCIAL SUMMARY REPORT
FOR PERIOD OF 04/01/2025-06/30/2025

G E N E R A L F U N D

REVENUES	CURRENT BUDGET	5/31/2025 ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PROPERTY TAXES	$ 1,180,000	$ 1,222,529	$ (42,529)	103.60%	$ 1,191,819
SALES TAXES/HOLD HARMLESS	601,000	548,371	52,629	91.24%	540,534
UTILITIES SALES TAXES	140,000	78,730	61,270	56.24%	71,354
BEER, WINE TAX	6,100	6,238			7,625
ZONING PERMITS	5,000	7,825	(2,825)	156.50%	6,825
RENT	18,600	13,583	5,017	73.03%	18,552
LOAN PROCEEDS		-	-	0.00%	145,358
SALE OF CAPITAL ASSETS			-	0.00%	
INVESTMENT EARNINGS	131,805	118,633			103,969
OTHER	11,680	40,886	(29,206)	350.05%	34,107
TRANSFER IN-POLICE PENSION TRUST FUND	28,100				
TRANSFER IN-TOURISM FUND	-	-			2,500
TRANSFER IN-GF ARP FUNDS	6,200				
INTERFUND TRANSFER-FIRE DEPT					
GRANTS	-				
APPROPRIATION FROM FUND BALANCE	530,520		530,520	0.00%	
	$ 2,659,005	$ 2,036,794	$ 574,877	76.60%	$ 2,122,642

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
GOVERNING BODY	$ 66,593	$ 39,209	$ -	$ 27,384	58.88%	$ 44,449
ADMINISTRATION	758,309	662,970	-	95,339	87.43%	451,991
POLICE	860,191	721,138	-	139,053	83.83%	789,284
STREET	605,756	571,686	-	34,070	94.38%	419,635
PARKS & CEMETERY	28,000	26,588	-	1,412	94.96%	16,746
PLANNING/ZONING	-	-	-	-	0.00%	18,888
DEBT	35,156	25,688	-	9,468	73.07%	16,308
TRANSFER OUT	305,000	-	-	305,000	0.00%	128,650
	$ 2,659,005	$ 2,047,278	$ -	$ 611,727	76.99%	**$ 1,885,952**
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ (10,485)**				**$ 236,690**

POLICE PENSION F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
APPROPRIATION FROM FUND BALANCE	$ 28,100		$ 28,100	0.00%	
	$ 28,100	$ -	$ 28,100	0.00%	$ -

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
TRANSFER OUT	$ 28,100		$ -	$ 28,100	0.00%	
	$ 28,100	$ -		$ 28,100	0.00%	$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ -**				**$ -**

POWELL BILL F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
POWELL BILL ALLOCATION	$ 244,000	$ 83,098	$ 160,902	34.06%	$ 76,196
APPROPRIATION FROM FUND BALANCE	-		-	0.00%	
	$ 244,000	$ 83,098	$ 160,902	34.06%	$ 76,196

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
OPERATING EXPENSES	$ 244,000	$ 171	$ 850	$ 242,979	0.42%	$ 17,235
DEBT				-	0.00%	
	$ 244,000	$ 171		$ 242,979	0.07%	$ 17,235
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ 82,927**				**$ 58,961**

FIRE F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PROPERTY TAXES	$ 254,000	$ 256,732	$ (2,732)	101.08%	$ 246,827
MOTOR VEHICLE TAXES	29,000	34,185	(5,185)	117.88%	26,310
TOWNSHIP TAX REVENUE	503,500	497,369	6,131	98.78%	446,124
LAKE LANIER TAX REVENUE	100,000	105,000	(5,000)	105.00%	88,500
TAX DISCOUNTS	(2,000)	(2,632)	632	131.61%	(2,095)
OTHER REVENUE	21,413	27,171	(5,758)	126.89%	7,082
CHRISTMAS PARADE	4,500	550	3,950	12.22%	4,441
LOAN PROCEEDS	855,000	852,459	2,541	99.70%	
FEMA GRANT MONEY	61,915	61,915			185,745
OFFICE STATE FIRE MARSHALL GRANT					
INVESTMENT EARNINGS	-	89			97
LOCAL CONTRIBUTIONS	25,000	25,150			800
SALE OF CAPITAL ASSETS	15,000	15,000			4,000
FUND BALANCE APPROPRIATION		-	-	0.00%	
	$ 1,867,328	$ 1,872,988	$ (5,420)	100.30%	$ 1,007,832

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 950,413	$ 793,753	$ -	$ 156,660	83.52%	$ 798,766
CAPITAL EQUIPMENT	$ 916,915	$ 915,214				$ 194,000
DEBT	-			-	0.00%	
	$ 1,867,328	$ 1,708,967		$ 156,660	91.52%	$ 992,766
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ 164,021**				**$ 15,066**

HARMON FIELD F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
MOTOR VEHICLE TAX	$ 25,000	$ 19,549	$ 5,451	78.20%	$ 13,857
TOWNSHIP TAX	257,000	275,551	(18,551)	107.22%	219,004
RENTAL	7,500	3,258	4,243	43.43%	6,990
USAGE	20,000	1,408	18,593	7.04%	26,853
OTHER	1,150	587	563	51.06%	244
HORSE SHOW FEES	17,977	200	17,777	1.11%	32,095
EQUESTRIAN RESTORATION DONATIONS					
PICKLE BALL COURT DONATIONS					
APPROPRIATION FROM FUND BALANCE	25,000		25,000	0.00%	
POLK COUNTY GRANT	-	-	-	0.00%	68,650
TRANSFER IN-TOT	-	-	-	0.00%	108,650
INVESTMENT EARNINGS		1,000			1,084
LOAN PROCEEDS	50,000	-	50,000	0.00%	23,625
LOCAL ORGANIZATION GRANTS	25,000	6,017	18,983	24.07%	5,500
DISCOUNTS					
	$ 428,627	$ 307,569	$ 122,058	71.76%	$ 506,550

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 314,077	$ 254,418		$ 59,659	81.00%	$ 273,146
DEBT	5,400	4,899		501	90.73%	2,227
HORSE SHOWS	8,000	2,194				13,924
MAINTENANCE SHED RESTORATION						
CAPITAL OUTLAY	51,150	22,351				169,883
CAPITAL EQUIPMENT	50,000	26,305				28,034
	$ 428,627	$ 310,167		$ 60,160	72.36%	$ 487,214
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ (2,598)**				**$ 19,337**

TOURISM F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
OCCUPANCY TAXES	$ 20,000	$ 17,320	$ 2,680	86.60%	$ 19,952
APPROPRIATION FROM FUND BALANCE	23,400		23,400	0.00%	
	$ 43,400	$ 17,320	$ 26,080	39.91%	$ 19,952

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 37,200	$ 22,657	$ -	$ 14,543	60.91%	$ 26,238
CAPITAL OUTLAY	6,200	-		6,200	0.00%	2,500
	$ 43,400	$ 22,657		$ 20,743	52.20%	$ 28,738
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ (5,337)**				**$ (8,786)**

WATER & SEWER FUND

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
WATER CHARGES	$ 1,387,000	$ 1,262,011	$ 124,989	90.99%	$ 1,198,633
SEWER CHARGES	531,000	536,286	(5,286)	101.00%	492,293
AUTOMATED METER FEES					
COLUMBUS & SALUDA EMERGENCY WATER LINE	-		-	0.00%	5,084
OTHER			-	0.00%	5,216
STATE GRANT	493,414	1,098,599			
INVESTMENT EARNINGS	-	-			
LOAN PROCEEDS	-				
APPROPRIATION FROM FUND BALANCE	280,000		280,000	0.00%	
	$ 2,691,414	$ 2,896,896	$ 399,703	107.63%	$ 1,701,226

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
DISTRIBUTION	$ 496,403	$ 409,474	$ -	$ 86,929	82.49%	$ 339,123
WATER PLANT	710,984	572,160	-	138,824	80.47%	520,035
SEWER PLANT	456,891	335,780	-	121,111	73.49%	320,911
COLLECTIONS	266,829	219,350	-	47,479	82.21%	210,998
AUTOMATED METER FEES						
DEBT	700,307	1,108,961		(408,654)	158.35%	307,856
TRANSFER OUT	60,000					
CONTRIBUTION TO FUND BALANCE	-			-	0.00%	
.	$ 2,691,414	$ 2,645,725		$ (14,311)	98.30%	$ 1,698,923
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ 251,170**				**$ 2,304**

WATER METER FUND

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
AUTOMATED METER FEES	46,000	41,345	4,655	89.88%	43,033
INVESTMENT EARNINGS	4,000	4,924	(924)	123.10%	6,693
APPROPRIATION FROM FUND BALANCE	-		-	0.00%	
	$ 50,000	$ 46,269	$ 3,731	92.54%	$ 49,726

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
AUTOMATED METER FEES	50,000	35,488		14,512	70.98%	73,474
.	$ 50,000	$ 35,488		$ 14,512	70.98%	$ 73,474
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ 10,781**				**$ (23,747)**

BRAEWICK SEWER REHAB PROJECT

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
ARP AMERICAN RESCUE PLAN GRANT	1,643,397	3,062,403	(1,419,006)	186.35%	217,320
STATE REVOLVING LOAN PROCEEDS	1,612,355	10,000	1,602,355		30,600
LOCAL FUNDS (W/S)	20,000				
	$ 3,275,752	$ 3,072,403	$ 183,350	93.79%	$ 247,920

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
CONSTRUCTION REHAB	3,064,468	2,493,895		570,573	81.38%	
PROF. SERVICES, ENGINEERING	191,284	366,919		(175,635)		81,067
LOAN CLOSING FEES	20,000	32,247				
.	$ 3,275,752	$ 2,893,061		$ 394,938	88.32%	$ 81,067
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ 179,342**				**$ 166,853**

W A T E R MAPPING PROJECT

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
ARPA AMERICAN RESCUE PLAN GRANT	254,500	198,800	55,700	78.11%	97,315
	$ 254,500	$ 198,800	$ 55,700	78.11%	$ 97,315

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PROF. SERVICES, ENGINEERING	254,500	156,975		97,525	61.68%	107,600
.	$ 254,500	$ 156,975		$ 97,525	61.68%	$ 107,600
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ 41,825**				**$ (10,285)**

SEWER MAPPING PROJECT

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
ARPA AMERICAN RESCUE GRANT	261,500	223,680	37,820	85.54%	124,987
	$ 261,500	$ 223,680	$ 37,820	85.54%	$ 124,987

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PROF. SERVICES, ENGINEERING	261,500	155,595		105,905	59.50%	132,890
.	$ 261,500	$ 155,595		$ 105,905	59.50%	$ 132,890
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ 68,085**				**$ (7,903)**

S ANITATION F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
SANITATION CHARGES	$ 294,000	$ 276,114	$ 17,886	93.92%	$ 275,826
OTHER REVENUES	450	1,720	(1,270)	382.27%	2,433
SOLID WASTE	630	917	(287)	145.60%	927
INTERFUND TRANSFER FROM GF			-	0.00%	
	$ 295,080	$ 278,751	$ 16,329	94.47%	$ 279,186

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 282,227	$ 260,338	$ -	$ 21,889	92.24%	$ 245,038
DEBT	12,853	12,853		0	100.00%	12,853
Debt-GAAP Offset						
CONTRIBUTION TO FUND BALANCE				-	0.00%	
	$ 295,080	$ 273,191		$ 21,889	92.58%	$ 257,891
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ 5,561**				**$ 21,296**

CULTURAL & RECREATION FUND

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	5/31/2024 PRIOR YEAR ACTUAL TO DATE
ROGERS PARK	$ 4,500	$ 2,300	$ 2,200	51.11%	$ 2,575
WOODLAND PARK		$ -			$ 525
TRANSFER IN	$ 5,000	$ -			$ 20,000
DONATIONS					
APPROPRIATION FROM FUND BALANCE	10,000		10,000	0.00%	
	$ 19,500	$ 2,300	$ 12,200	11.79%	$ 23,100

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	5/31/2024 PRIOR YEAR ACTUAL TO DATE
SUPPLIES/MATERIALS		235				8034
CAPITAL OUTLAY	$ 19,500	$ 960	$ -	$ 18,540	4.92%	
CONTRACTED SERVICES		924		(924)	0.00%	1,000
	$ 19,500	$ 2,119		$ 17,616	10.87%	$ 9,034
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ 181**				**$ 14,066**

SUMMARY OF ALL BUDGETS AND AMENDMENTS/EXPENSES

	CURRENT BUDGET
GENERAL FUND	$ 2,659,005
POLICE PENSION FUND	$ 28,100
CULTURE & RECREATION	$ 19,500
POWELL BILL FUND	$ 244,000
TOURISM DEVELOPMENT FUND	$ 35,500
SANITATION FUND	$ 295,080
WATER & SEWER FUND	$ 2,691,414
WATER METER FUND	$ 50,000
FIRE DEPARTMENT FUND	$ 1,867,328
HARMON FIELD FUND	$ 428,627
	$ 8,318,554
BRAEWICK SEWER REHAB PROJECT	$ 3,275,752
WATER MAPPING PROJECT	$ 254,500
SEWER MAPPING PROJECT	$ 261,500
SPECIAL PROJECT FUNDS	**$ 3,791,752**