



**TOWN OF TRYON  
FINANCIAL SUMMARY REPORT  
FOR PERIOD OF 07/01/2022-06/30/2023**

**GENERAL FUND**

| <i>REVENUES</i>                 | CURRENT<br>BUDGET   | ACTUAL<br>TO DATE   | UNCOLLECTED<br>TO DATE | Y-T-D %<br>COLLECTED | 6/30/2022                       |
|---------------------------------|---------------------|---------------------|------------------------|----------------------|---------------------------------|
|                                 |                     |                     |                        |                      | PRIOR YEAR<br>ACTUAL<br>TO DATE |
| PROPERTY TAXES                  | \$ 1,013,000        | \$ 1,076,193        | \$ (63,193)            | 106.24%              | \$ 1,033,628                    |
| SALES TAXES/HOLD HARMLESS       | 579,500             | 763,112             | (183,612)              | 131.68%              | 658,266                         |
| UTILITIES SALES TAXES           | 140,000             | 140,000             | -                      | 100.00%              | 131,085                         |
| BEER, WINE TAX                  |                     | 7,089               |                        |                      | 6,164                           |
| ZONING PERMITS                  | 9,000               | 8,525               | 475                    | 94.72%               | 10,150                          |
| RENT                            | 17,000              | 16,920              | 80                     | 99.53%               | 20,564                          |
| INTERFUND TRANSFER-FIRE DEPT    |                     |                     | -                      | 0.00%                | 52,997                          |
| SALE OF CAPITAL ASSETS          |                     |                     | -                      | 0.00%                | \$ -                            |
| OTHER                           |                     | 28,154              | (28,154)               | 0.00%                | 83,989                          |
| TRANSFER IN-GF ARP FUNDS        | 257,348             | 257,348             |                        |                      |                                 |
| DHS-FEMA GRANT                  |                     |                     |                        |                      |                                 |
| APPROPRIATION FROM FUND BALANCE | 355,798             | (109,000)           | 464,798                | -30.64%              | 109,000                         |
|                                 | <b>\$ 2,371,646</b> | <b>\$ 2,188,341</b> | <b>\$ 190,393</b>      | <b>92.27%</b>        | <b>\$ 2,105,843</b>             |

| <i>EXPENDITURES &amp; ENCUMBRANCES</i>         | CURRENT<br>BUDGET   | EXPENDITURES<br>TO DATE | ENCUMBRANCES<br>TO DATE | UNSPENT<br>TO DATE | Y-T-D %<br>SPENT | 6/30/2022                       |
|--|---------------------|-------------------------|-------------------------|--------------------|------------------|---------------------------------|
|  |                     |                         |                         |                    |                  | PRIOR YEAR<br>ACTUAL<br>TO DATE |
| GOVERNING BODY                                 | \$ 94,697           | \$ 84,229               | \$ -                    | \$ 10,468          | 88.95%           | \$ 54,145                       |
| ADMINISTRATION                                 | 733,357             | 718,756                 | -                       | 14,601             | 98.01%           | 759,045                         |
| POLICE   | 769,453             | 709,959                 | -                       | 59,495             | 92.27%           | 622,113                         |
| STREET   | 684,594             | 515,495                 | -                       | 169,099            | 75.30%           | 363,571                         |
| PARKS & CEMETERY                               | 9,700               | 12,807                  | -                       | (3,107)            | 132.03%          | 6,588                           |
| PLANNING/ZONING                                | 31,000              | 1,000                   | -                       | 30,000             | 3.23%            | 4,294                           |
| DEBT   | 25,344              | 16,325                  | -                       | 9,019              | 64.41%           | 28,001                          |
| Interfund transfer to Sanitation               |                     |                         | -                       | -                  | 0.00%            | 146,604                         |
|  | <b>\$ 2,348,146</b> | <b>\$ 2,058,571</b>     | <b>\$ -</b>             | <b>\$ 289,575</b>  | <b>87.67%</b>    | <b>\$ 1,984,362</b>             |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> | <b>\$ 23,500</b>    | <b>\$ 129,771</b>       |                         |                    |                  | <b>\$ 121,480</b>               |

## POWELL BILL F U N D

|  | CURRENT<br>BUDGET | ACTUAL<br>TO DATE       | UNCOLLECTED<br>TO DATE  | Y-T-D %<br>COLLECTED | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |  |
|--|-------------------|-------------------------|-------------------------|----------------------|--|--|
| <b>REVENUES</b>                                |                   |                         |                         |                      |  |  |
| POWELL BILL ALLOCATION                         | \$ 68,000         | \$ 68,567               | \$ (567)                | 100.83%              | \$ 68,975                                    |  |
| APPROPRIATION FROM FUND BALANCE                | 105,000           |                         | 105,000                 | 0.00%                |  |  |
|  | <u>\$ 173,000</u> | <u>\$ 68,567</u>        | <u>\$ 104,433</u>       | <u>39.63%</u>        | <u>\$ 68,975</u>                             |  |
| <b>EXPENDITURES &amp; ENCUMBRANCES</b>         |                   |                         |                         |                      |  |  |
|  | CURRENT<br>BUDGET | EXPENDITURES<br>TO DATE | ENCUMBRANCES<br>TO DATE | UNSPENT<br>TO DATE   | Y-T-D %<br>SPENT                             | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |
| OPERATING EXPENSES                             | \$ 173,000        | \$ 98,730               | \$ -                    | \$ 74,270            | 57.07%                                       | \$ 6,931                                     |
| DEBT   |                   |                         |                         | -                    | 0.00%  |  |
|  | <u>\$ 173,000</u> | <u>\$ 98,730</u>        |                         | <u>\$ 74,270</u>     | <u>57.07%</u>                                | <u>\$ 6,931</u>                              |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> |                   | <b>\$ (30,163)</b>      |                         |                      |  | <b>\$ 62,044</b>                             |

## FIRE F U N D

|  | CURRENT<br>BUDGET | ACTUAL<br>TO DATE       | UNCOLLECTED<br>TO DATE  | Y-T-D %<br>COLLECTED | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |  |
|--|-------------------|-------------------------|-------------------------|----------------------|--|--|
| <b>REVENUES</b>                                |                   |                         |                         |                      |  |  |
| PROPERTY TAXES                                 | \$ 206,788        | \$ 214,875              | \$ (8,087)              | 103.91%              | \$ 169,798                                   |  |
| MOTOR VEHICLE TAXES                            | 33,721            | 29,852                  | 3,869                   | 88.53%               | 30,119                                       |  |
| TOWNSHIP TAX REVENUE                           | 382,214           | 402,232                 | (20,018)                | 105.24%              | 322,590                                      |  |
| LAKE LANIER TAX REVENUE                        | 85,000            | 97,000                  | (12,000)                | 114.12%              | 70,000                                       |  |
| TAX DISCOUNTS                                  | (2,800)           | (2,191)                 | (609)                   | 78.26%               | (1,818)                                      |  |
| OTHER REVENUE                                  |                   | 13,227                  | (13,227)                | 0.00%                | 16,279                                       |  |
| CHRISTMAS PARADE                               |                   | 704                     | (704)                   | 0.00%                | 3,795  |  |
| GRANT MONEY                                    | 45,000            | 45,000                  |                         |                      |  |  |
| FUND BALANCE APPROPRIATION                     | 60,000            |                         | 60,000                  | 0.00%                |  |  |
|  | <u>\$ 809,923</u> | <u>\$ 800,700</u>       | <u>\$ 9,223</u>         | <u>98.86%</u>        | <u>\$ 610,764</u>                            |  |
| <b>EXPENDITURES &amp; ENCUMBRANCES</b>         |                   |                         |                         |                      |  |  |
|  | CURRENT<br>BUDGET | EXPENDITURES<br>TO DATE | ENCUMBRANCES<br>TO DATE | UNSPENT<br>TO DATE   | Y-T-D %<br>SPENT                             | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |
| PERSONNEL & OPERATING EXPENSES                 | \$ 772,372        | \$ 767,962              | \$ -                    | \$ 4,410             | 99.43%                                       | \$ 636,551                                   |
| DEBT   | 37,551            | 37,512                  |                         | 39                   | 99.90%                                       | 47,710                                       |
| CONTRIBUTION TO FUND BALANCE                   |                   |                         |                         | -                    | 0.00%  |  |
|  | <u>\$ 809,923</u> | <u>\$ 805,474</u>       |                         | <u>\$ 4,449</u>      | <u>99.45%</u>                                | <u>\$ 684,260</u>                            |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> |                   | <b>\$ (4,774)</b>       |                         |                      |  | <b>\$ (73,496)</b>                           |

## HARMON FIELD FUND

| <i>REVENUES</i>                  | CURRENT           | ACTUAL            | UNCOLLECTED      | Y-T-D %       | 6/30/2022<br>PRIOR YEAR |
|----------------------------------|-------------------|-------------------|------------------|---------------|-------------------------|
|                                  | BUDGET            | TO DATE           | TO DATE          | COLLECTED     | ACTUAL<br>TO DATE       |
| MOTOR VEHICLE TAX                | \$ 17,000         | \$ 25,874         | \$ (8,874)       | 152.20%       | \$ 18,591               |
| TOWNSHIP TAX                     | 205,500           | 211,657           | (6,157)          | 103.00%       | 209,088                 |
| RENTAL                           | 10,000            | 6,176             | 3,824            | 61.76%        | 9,710                   |
| USAGE                            | 19,000            | 30,020            | (11,020)         | 158.00%       | 29,294                  |
| OTHER                            |                   | 1,481             | (1,481)          | 0.00%         | 112,380                 |
| HORSE SHOW FEES                  | 15,330            | 18,020            | (2,690)          | 117.55%       |                         |
| EQUESTRIAN RESTORATION DONATIONS | 19,000            | 18,895            | 105              | 99.45%        |                         |
| PICKLE BALL COURT DONATIONS      |                   | 50                |                  |               |                         |
| APPROPRIATION FROM FUND BALANCE  | 102,340           |                   | 102,340          | 0.00%         |                         |
| DISCOUNTS                        | (500)             |                   |                  |               |                         |
|                                  | <b>\$ 387,670</b> | <b>\$ 312,173</b> | <b>\$ 76,047</b> | <b>80.53%</b> | <b>\$ 379,063</b>       |

  

| <i>EXPENDITURES &amp; ENCUMBRANCES</i>         | CURRENT           | EXPENDITURES       | ENCUMBRANCES | UNSPENT            | Y-T-D %       | 6/30/2022<br>PRIOR YEAR |
|--|-------------------|--------------------|--------------|--------------------|---------------|-------------------------|
|  | BUDGET            | TO DATE            | TO DATE      | TO DATE            | SPENT         | ACTUAL<br>TO DATE       |
| PERSONNEL & OPERATING EXPENSES                 | \$ 249,345        | \$ 262,284         |              | \$ (12,939)        | 105.19%       | \$ 255,597              |
| DEBT   |                   |                    |              | -                  | 0.00%         |                         |
| HORSE SHOWS                                    | 15,330            | 9,694              |              |                    |               |                         |
| EQUESTRIAN RESTORATION EXPENSES                | 19,000            | 18,895             |              |                    |               |                         |
| MAINTENANCE SHED RESTORATION                   | 102,340           | 62,911             |              |                    |               |                         |
| CONTRIBUTION TO FUND BALANCE                   | 1,655             |                    |              | 1,655              | 0.00%         |                         |
|  | <b>\$ 387,670</b> | <b>\$ 353,784</b>  |              | <b>\$ (11,284)</b> | <b>91.26%</b> | <b>\$ 255,597</b>       |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> |                   | <b>\$ (41,611)</b> |              |                    |               | <b>\$ 123,466</b>       |

## TOURISM FUND

| <i>REVENUES</i> | CURRENT          | ACTUAL           | UNCOLLECTED     | Y-T-D %       | 6/30/2022<br>PRIOR YEAR |
|-----------------|------------------|------------------|-----------------|---------------|-------------------------|
|                 | BUDGET           | TO DATE          | TO DATE         | COLLECTED     | ACTUAL<br>TO DATE       |
| OCCUPANCY TAXES | \$ 35,000        | \$ 30,310        | \$ 4,690        | 86.60%        | \$ 43,038               |
|                 |                  |                  | -               | 0.00%         |                         |
|                 | <b>\$ 35,000</b> | <b>\$ 30,310</b> | <b>\$ 4,690</b> | <b>86.60%</b> | <b>\$ 43,038</b>        |

  

| <i>EXPENDITURES &amp; ENCUMBRANCES</i>         | CURRENT          | EXPENDITURES     | ENCUMBRANCES | UNSPENT          | Y-T-D %       | 6/30/2022<br>PRIOR YEAR |
|--|------------------|------------------|--------------|------------------|---------------|-------------------------|
|  | BUDGET           | TO DATE          | TO DATE      | TO DATE          | SPENT         | ACTUAL<br>TO DATE       |
| PERSONNEL & OPERATING EXPENSES                 | \$ 35,000        | \$ 23,903        | \$ -         | \$ 11,097        | 68.29%        | \$ 23,898               |
|  |                  |                  |              | -                | 0.00%         |                         |
|  | <b>\$ 35,000</b> | <b>\$ 23,903</b> |              | <b>\$ 11,097</b> | <b>68.29%</b> | <b>\$ 23,898</b>        |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> |                  | <b>\$ 6,407</b>  |              |                  |               | <b>\$ 19,140</b>        |

## WATER & SEWER FUND

| <i><b>REVENUES</b></i>                 | <b>CURRENT</b>      | <b>ACTUAL</b>       | <b>UNCOLLECTED</b> | <b>Y-T-D %</b>   | <b>6/30/2022</b>                                     |
|--|---------------------|---------------------|--------------------|------------------|--|
|  | <b>BUDGET</b>       | <b>TO DATE</b>      | <b>TO DATE</b>     | <b>COLLECTED</b> | <b>PRIOR YEAR</b><br><b>ACTUAL</b><br><b>TO DATE</b> |
| WATER CHARGES                          | \$ 1,117,200        | \$ 1,159,429        | \$ (42,229)        | 103.78%          | \$ 1,220,000   |
| SEWER CHARGES                          | 459,500             | 474,169             | (14,669)           | 103.19%          | 490,412  |
| AUTOMATED METER FEES                   | 38,000              | 41,248              | (3,248)            | 108.55%          | 43,125   |
| COLUMBUS & SALUDA EMERGENCY WATER LINE | 62,264              | 60,010              | 2,254              | 96.38%           |  |
| OTHER REVENUES                         |                     | 7,775               | (7,775)            | 0.00%            | 240  |
| TRANSFER IN-W/S (ARP FUNDS)            |                     |                     |                    |                  | 257,348  |
| APPROPRIATION FROM FUND BALANCE        | 44,475              |                     | 44,475             | 0.00%            |  |
|  | <b>\$ 1,721,439</b> | <b>\$ 1,742,632</b> | <b>\$ (21,193)</b> | <b>101.23%</b>   | <b>\$ 2,011,125</b>                                  |

  

| <i><b>EXPENDITURES &amp; ENCUMBRANCES</b></i>  | <b>CURRENT</b>      | <b>EXPENDITURES</b> | <b>ENCUMBRANCES</b> | <b>UNSPENT</b>    | <b>Y-T-D %</b> | <b>6/30/2022</b>                                     |
|--|---------------------|---------------------|---------------------|-------------------|----------------|--|
|  | <b>BUDGET</b>       | <b>TO DATE</b>      | <b>TO DATE</b>      | <b>TO DATE</b>    | <b>SPENT</b>   | <b>PRIOR YEAR</b><br><b>ACTUAL</b><br><b>TO DATE</b> |
| DISTRIBUTION                                   | \$ 345,021          | \$ 281,713          | \$ -                | \$ 63,308         | 81.65%         | \$ 318,220   |
| WATER PLANT                                    | 505,160             | 507,741             | -                   | (2,581)           | 100.51%        | 481,097  |
| SEWER PLANT                                    | 278,559             | 265,232             | -                   | 13,327            | 95.22%         | 261,622  |
| COLLECTIONS                                    | 211,924             | 163,656             | -                   | 48,268            | 77.22%         | 168,733  |
| DEBT   | 317,774             | 313,813             | -                   | 3,962             | 98.75%         | 318,882  |
| CONTRACTED SERVICES-G                          | -                   | -                   | -                   | -                 | 0.00%          | 13,079   |
| AUTOMATED METER FEES                           | 38,000              | 15,156              | -                   | 22,844            | 39.89%         | 24,668   |
| Debt-GAAP offset                               |                     |                     |                     |                   |                | (265,963)  |
| .  |                     |                     |                     |                   |                |  |
|  | <b>\$ 1,696,439</b> | <b>\$ 1,547,311</b> |                     | <b>\$ 149,128</b> | <b>91.21%</b>  | <b>\$ 1,320,338</b>                                  |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> | <b>\$ 25,000</b>    | <b>\$ 195,321</b>   |                     |                   |                | <b>\$ 690,787</b>                                    |

## S ANITATION FUND

| <i><b>REVENUES</b></i>     | <b>CURRENT</b>    | <b>ACTUAL</b>     | <b>UNCOLLECTED</b> | <b>Y-T-D %</b>   | <b>6/30/2022</b>                                     |
|----------------------------|-------------------|-------------------|--------------------|------------------|--|
|                            | <b>BUDGET</b>     | <b>TO DATE</b>    | <b>TO DATE</b>     | <b>COLLECTED</b> | <b>PRIOR YEAR</b><br><b>ACTUAL</b><br><b>TO DATE</b> |
| SANITATION CHARGES         | \$ 254,076        | \$ 246,090        | \$ 7,986           | 96.86%           | \$ 258,147   |
| OTHER REVENUES             | 3,200             | 461               | 2,739              | 14.40%           | 4,457  |
| SOLID WASTE                | 1,000             | 947               | 53                 | 94.73%           | 1,508  |
| INTERFUND TRANSFER FROM GF |                   |                   | -                  | 0.00%            | 146,604  |
|                            | <b>\$ 258,276</b> | <b>\$ 247,498</b> | <b>\$ 10,778</b>   | <b>95.83%</b>    | <b>\$ 410,716</b>                                    |

  

| <i><b>EXPENDITURES &amp; ENCUMBRANCES</b></i>  | <b>CURRENT</b>    | <b>EXPENDITURES</b> | <b>ENCUMBRANCES</b> | <b>UNSPENT</b>   | <b>Y-T-D %</b> | <b>6/30/2022</b>                                     |
|--|-------------------|---------------------|---------------------|------------------|----------------|--|
|  | <b>BUDGET</b>     | <b>TO DATE</b>      | <b>TO DATE</b>      | <b>TO DATE</b>   | <b>SPENT</b>   | <b>PRIOR YEAR</b><br><b>ACTUAL</b><br><b>TO DATE</b> |
| PERSONNEL & OPERATING EXPENSES                 | \$ 245,423        | \$ 229,709          | \$ -                | \$ 15,714        | 93.60%         | \$ 273,617   |
| DEBT   | 12,853            | 12,853              | -                   | -                | 100.00%        | 12,853   |
| Debt-GAAP Offset                               |                   |                     |                     |                  |                | (7,332)  |
|  | <b>\$ 258,276</b> | <b>\$ 242,562</b>   |                     | <b>\$ 15,714</b> | <b>93.92%</b>  | <b>\$ 279,138</b>                                    |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> |                   | <b>\$ 4,936</b>     |                     |                  |                | <b>\$ 131,578</b>                                    |

## GRANT FUND

|  | CURRENT<br>BUDGET | ACTUAL<br>TO DATE       | UNCOLLECTED<br>TO DATE  | Y-T-D %<br>COLLECTED | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |  |
|--|-------------------|-------------------------|-------------------------|----------------------|--|--|
| <b>REVENUES</b>                                |                   |                         |                         |                      |  |  |
| ARP FUNDS                                      | \$ 257,348        | \$ 257,348              | \$ (0)                  | 100.00%              | \$ 257,348                                   |  |
|  |                   |                         | -                       | 0.00%                |  |  |
|  | \$ 257,348        | \$ 257,348              | \$ (0)                  | 100.00%              | \$ 257,348                                   |  |
| <b>EXPENDITURES &amp; ENCUMBRANCES</b>         |                   |                         |                         |                      |  |  |
|  | CURRENT<br>BUDGET | EXPENDITURES<br>TO DATE | ENCUMBRANCES<br>TO DATE | UNSPENT<br>TO DATE   | Y-T-D %<br>SPENT                             | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |
| TRANSFER OUT                                   | \$ 257,348        | \$ 257,348              | \$ -                    | \$ -                 | 100.00%                                      | \$ 257,348                                   |
|  |                   |                         |                         | -                    | 0.00%  |  |
|  | \$ 257,348        | \$ 257,348              |                         | \$ -                 | 100.00%                                      | \$ 257,348                                   |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> |                   | <b>\$ 0</b>             |                         |                      |  | <b>\$ -</b>                                  |

## CULTURAL & RECREATION FUND

|  | CURRENT<br>BUDGET | ACTUAL<br>TO DATE       | UNCOLLECTED<br>TO DATE  | Y-T-D %<br>COLLECTED | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |  |
|--|-------------------|-------------------------|-------------------------|----------------------|--|--|
| <b>REVENUES</b>                                |                   |                         |                         |                      |  |  |
| ROGERS PARK                                    | \$ 1,365          | \$ 2,175                | \$ (810)                | 159.34%              | \$ 14,416                                    |  |
| WOODLAND PARK                                  |                   | \$ 1,000                |                         |                      |  |  |
| TRANSFER IN                                    | \$ 20,000         |                         |                         |                      |  |  |
| APPROPRIATION FROM FUND BALANCE                | 5,320             |                         | 5,320                   | 0.00%                |  |  |
|  | \$ 26,685         | \$ 3,175                | \$ 4,510                | 11.90%               | \$ 14,416                                    |  |
| <b>EXPENDITURES &amp; ENCUMBRANCES</b>         |                   |                         |                         |                      |  |  |
|  | CURRENT<br>BUDGET | EXPENDITURES<br>TO DATE | ENCUMBRANCES<br>TO DATE | UNSPENT<br>TO DATE   | Y-T-D %<br>SPENT                             | 6/30/2022<br>PRIOR YEAR<br>ACTUAL<br>TO DATE |
| PERSONNEL & OPERATING EXPENSES                 | \$ 6,685          | \$ 6,684                | \$ -                    | \$ 1                 | 99.99%                                       | \$ 20,278                                    |
| CONTRACTED SERVICES                            | 20,000            | 12,659                  |                         | 7,341                | 63.30%                                       |  |
|  | \$ 26,685         | \$ 19,343               |                         | \$ 7,342             | 72.49%                                       | \$ 20,278                                    |
| <b>NET REVENUE LESS EXPENDITURES (DEFICIT)</b> |                   | <b>\$ (16,168)</b>      |                         |                      |  | <b>\$ (5,862)</b>                            |

## SUMMARY OF ALL BUDGETS AND AMENDMENTS/EXPENSES

| <i>REVENUES</i>          | <b>CURRENT<br/>BUDGET</b> |
|--------------------------|---------------------------|
| GENERAL FUND             | \$ 2,371,645              |
| POWELL BILL FUND         | \$ 173,000                |
| TOURISM DEVELOPMENT FUND | \$ 35,000                 |
| SANITATION FUND          | \$ 258,276                |
| WATER & SEWER FUND       | \$ 1,721,439              |
| FIRE DEPARTMENT FUND     | \$ 809,923                |
| HARMON FIELD FUND        | \$ 387,670                |
| GRANT FUND               | \$ 257,348                |
| CULTURAL & RECREATION    | \$ 26,685                 |
| <b>TOTAL</b>             | <b>\$ 6,040,986</b>       |