TOWN OF TRYON
FINANCIAL SUMMARY REPORT
FOR PERIOD OF 07/01/2023-004/30/2023

G E N E R A L   F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PROPERTY TAXES	$ 1,110,000	$ 1,181,238	$ (71,238)	106.42%	$ 1,013,945
SALES TAXES/HOLD HARMLESS	588,000	486,266	101,734	82.70%	476,070
UTILITIES SALES TAXES	140,000	71,354	68,646	50.97%	68,609
BEER, WINE TAX	6,100				6,225
ZONING PERMITS	7,000	4,825	2,175	68.93%	13,957
RENT	14,000	14,945	(945)	106.75%	
LOAN PROCEEDS	325,307	145,358	179,949	44.68%	
SALE OF CAPITAL ASSETS			-	0.00%	
INVESTMENT EARNINGS	53,000	94,173			
OTHER		33,874	(33,874)	0.00%	22,114
TRANSFER IN-POLICE PENSION TRUST FUND	28,100				
TRANSFER IN-TOURISM FUND	2,500	2,500			
INTERFUND TRANSFER-FIRE DEPT					
GRANTS	25,000				
APPROPRIATION FROM FUND BALANCE	221,665		221,665	0.00%	
	$ 2,520,672	$ 2,034,533	$ 468,112	80.71%	$ 1,600,920

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
GOVERNING BODY	$ 66,593	$ 40,095	$ -	$ 26,498	60.21%	$ 74,040
ADMINISTRATION	610,229	427,176	-	183,053	70.00%	601,576
POLICE	988,511	743,721	-	244,790	75.24%	580,901
STREET	631,899	378,442	-	253,457	59.89%	442,209
PARKS & CEMETERY	17,600	8,858	-	8,742	50.33%	7,305
PLANNING/ZONING	39,864	18,888	-	20,976	47.38%	1,000
DEBT	37,326	16,308	-	21,018	43.69%	16,325
TRANSFER OUT	128,650	88,650	-	40,000	68.91%	
	$ 2,520,672	$ 1,722,138	$ -	$ 798,534	68.32%	**$ 1,723,356**
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ 312,396**				**$ (122,436)**

POLICE PENSION F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 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	4/30/2023 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	4/30/2023 PRIOR YEAR ACTUAL TO DATE
POWELL BILL ALLOCATION	$ 68,000	$ 76,189		$ (8,189)	112.04%	$ 68,562
APPROPRIATION FROM FUND BALANCE	62,000			62,000	0.00%	
	$ 130,000	$ 76,189		$ 53,811	58.61%	$ 68,562

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
OPERATING EXPENSES	$ 130,000	$ 17,235	$ 850	$ 111,915	13.91%	$ 90,137
DEBT				-	0.00%	
	$ 130,000	$ 17,235		$ 111,915	13.26%	$ 90,137
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ 58,954**				**$ (21,575)**

FIRE F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PROPERTY TAXES	$ 234,087	$ 246,417		$ (12,330)	105.27%	$ 212,541
MOTOR VEHICLE TAXES	32,000	23,594		8,406	73.73%	20,412
TOWNSHIP TAX REVENUE	447,500	445,450		2,050	99.54%	399,549
LAKE LANIER TAX REVENUE	85,000	88,500		(3,500)	104.12%	72,750
TAX DISCOUNTS	(2,800)	(2,095)		(705)	74.82%	(2,191)
OTHER REVENUE	7,000	7,061		(61)	100.87%	13,205
CHRISTMAS PARADE	4,500	4,441		59	98.69%	3,785
LOAN PROCEEDS	12,307					
FEMA GRANT MONEY	252,351	185,745				
OFFICE STATE FIRE MARSHALL GRANT						45,000
INVESTMENT EARNINGS	2,000	89				
LOCAL CONTRIBUTIONS		800				
SALE OF CAPITAL ASSETS	4,000	4,000				
FUND BALANCE APPROPRIATION	126,665			126,665	0.00%	
	$ 1,204,610	$ 1,004,002		$ 120,584	83.35%	$ 765,051

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 885,334	$ 744,787	$ -	$ 140,547	84.12%	$ 635,858
CAPITAL EQUIPMENT	$ 277,276	$ 194,000				
DEBT	42,000			42,000	0.00%	37,512
	$ 1,204,610	$ 938,787		$ 182,547	77.93%	$ 673,370
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ 65,215**				**$ 91,681**

HARMON FIELD F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
MOTOR VEHICLE TAX	$ 14,000	$ 12,439	$ 1,561	88.85%	$ 12,094
TOWNSHIP TAX	227,100	218,462	8,638	96.20%	209,853
RENTAL	10,000	6,390	3,610	63.90%	4,629
USAGE	20,000	24,228	(4,228)	121.14%	25,070
OTHER		35	(35)	0.00%	1,214
HORSE SHOW FEES	17,000	24,605	(7,605)	144.74%	8,960
EQUESTRIAN RESTORATION DONATIONS					18,895
PICKLE BALL COURT DONATIONS					50
APPROPRIATION FROM FUND BALANCE	66,358		66,358	0.00%	
POLK COUNTY GRANT	68,650	68,650	-	100.00%	
TRANSFER IN-TOT	108,650	78,650	30,000	72.39%	
INVESTMENT EARNINGS		982			
LOAN PROCEEDS	23,625	23,625	0	100.00%	
LOCAL ORGANIZATION GRANTS	28,000	5,500	22,500	19.64%	
DISCOUNTS	(500)				
	$ 582,883	$ 463,564	$ 120,801	79.53%	$ 280,765

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 305,500	$ 255,090		$ 50,410	83.50%	$ 212,507
DEBT	2,700	1,782		918	65.98%	
HORSE SHOWS	17,000	10,794				2,887
MAINTENANCE SHED RESTORATION						55,524
CAPITAL OUTLAY	229,658	169,883				
CAPITAL EQUIPMENT	28,025	28,034				
	$ 582,883	$ 465,582		$ 51,329	79.88%	$ 270,918
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ (2,017)**				**$ 9,847**

TOURISM F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
OCCUPANCY TAXES	$ 28,000	$ 17,462		$ 10,538	62.36%	$ 23,295
APPROPRIATION FROM FUND BALANCE	7,500			7,500	0.00%	
	$ 35,500	$ 17,462		$ 18,038	49.19%	$ 23,295

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 35,500	$ 25,665	$ -	$ 9,835	72.29%	$ 21,389
CAPITAL OUTLAY		2,500		(2,500)	0.00%	
	$ 35,500	$ 28,165		$ 7,335	79.34%	$ 21,389
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ (10,703)**				**$ 1,906**

WATER & SEWER FUND

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
WATER CHARGES	$ 1,292,200	$ 1,089,970	$ 202,230	84.35%	$ 949,912
SEWER CHARGES	496,000	448,960	47,040	90.52%	397,366
AUTOMATED METER FEES					32,965
COLUMBUS & SALUDA EMERGENCY WATER LINE	56,390	5,084	51,306	9.02%	
OTHER		(284)	284	0.00%	
INVESTMENT EARNINGS	3,900	-			
LOAN PROCEEDS	115,000				
APPROPRIATION FROM FUND BALANCE	183,220		183,220	0.00%	
	$ 2,146,710	$ 1,543,731	$ 484,079	71.91%	$ 1,380,243

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
DISTRIBUTION	$ 464,385	$ 309,782	$ -	$ 154,603	66.71%	$ 249,352
WATER PLANT	633,841	489,169	-	144,672	77.18%	407,695
SEWER PLANT	368,819	297,517	-	71,302	80.67%	202,413
COLLECTIONS	228,589	196,953	-	31,636	86.16%	162,069
CONTRACTED SVCS D&G						8,570
DEBT	307,856	307,856		0	100.00%	313,813
TRANSFER OUT	143,220					
CONTRIBUTION TO FUND BALANCE	-			-	0.00%	
.	$ 2,146,710	$ 1,601,277		$ 402,213	74.59%	$ 1,343,912
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ (57,546)**				**$ 36,331**

WATER METER FUND

REVENUES	CURRENT BUDGET	ACTUAL TO DATE	UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
AUTOMATED METER FEES	38,000	38,643	(643)	101.69%	
INVESTMENT EARNINGS	4,000	6,062	(2,062)	151.55%	
APPROPRIATION FROM FUND BALANCE	25,000		25,000	0.00%	
	$ 67,000	$ 44,705	$ 22,295	66.72%	$ -

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
AUTOMATED METER FEES	67,000	73,474		(6,474)	109.66%	
.	$ 67,000	$ 73,474		$ (6,474)	109.66%	$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ (28,769)**				**$ -**

BRAEWICK SEWER REHAB PROJECT

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
ARP AMERICAN RESCUE PLAN GRANT	1,643,397	217,320		1,426,078	13.22%	
STATE REVOLVING LOAN PROCEEDS	1,612,355	30,600		1,581,755		
LOCAL FUNDS (W/S)	20,000					
	$ 3,275,752	$ 247,920		$ 3,007,833	7.57%	$ -

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
CONSTRUCTION REHAB	3,064,468			3,064,468	0.00%	
PROF. SERVICES, ENGINEERING	191,284	81,067		110,217		
LOAN CLOSING FEES	20,000					
.	$ 3,275,752	$ 81,067		$ 3,174,685	2.47%	$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ 166,853**				**$ -**

W A T E R MAPPING PROJECT

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
ARPA AMERICAN RESCUE PLAN GRANT	254,500	97,315		157,185	38.24%	
	$ 254,500	$ 97,315		$ 157,185	38.24%	$ -

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PROF. SERVICES, ENGINEERING	254,500	101,110		153,390	39.73%	
.	$ 254,500	$ 101,110		$ 153,390	39.73%	$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ (3,795)**				**$ -**

SEWER MAPPING PROJECT

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
ARPA AMERICAN RESCUE GRANT	261,500	124,987		136,513	47.80%	
	$ 261,500	$ 124,987		$ 136,513	47.80%	$ -

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PROF. SERVICES, ENGINEERING	261,500	128,782		132,718	49.25%	
.	$ 261,500	$ 128,782		$ 132,718	49.25%	$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	**$ -**	**$ (3,795)**				**$ -**

S ANITATION F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
SANITATION CHARGES	$ 278,395	$ 234,242		$ 44,153	84.14%	$ 201,590
OTHER REVENUES	450	2,295		(1,845)	510.08%	439
SOLID WASTE	650	630		20	96.93%	648
INTERFUND TRANSFER FROM GF				-	0.00%	
	$ 279,495	$ 237,167		$ 42,328	84.86%	$ 202,676

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	$ 266,642	$ 229,212	$ -	$ 37,430	85.96%	$ 176,581
DEBT	12,853	12,853		0	100.00%	12,853
Debt-GAAP Offset						
CONTRIBUTION TO FUND BALANCE				-	0.00%	
	$ 279,495	$ 242,065		$ 37,430	86.61%	$ 189,433
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ (4,897)**				**$ 13,243**

GRANT F U N D

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
ARP FUNDS				$ -	0.00%	$ 257,348
	$ -	$ -		$ -	0.00%	$ 257,348

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
TRANSFER OUT			$ -	$ -	0.00%	
	$ -	$ -		$ -	0.00%	$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ -**				**$ 257,348**

CULTURAL & RECREATION FUND

REVENUES	CURRENT BUDGET	ACTUAL TO DATE		UNCOLLECTED TO DATE	Y-T-D % COLLECTED	4/30/2023 PRIOR YEAR ACTUAL TO DATE
ROGERS PARK		$ 1,325		$ (1,325)	0.00%	$ 1,615
WOODLAND PARK						
TRANSFER IN	$ 20,000	$ 10,000				
APPROPRIATION FROM FUND BALANCE				-	0.00%	
	$ 20,000	$ 11,325		$ (1,325)	56.63%	$ 1,615

EXPENDITURES & ENCUMBRANCES	CURRENT BUDGET	EXPENDITURES TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	Y-T-D % SPENT	4/30/2023 PRIOR YEAR ACTUAL TO DATE
SUPPLIES/MATERIALS		8034				6684
CAPITAL OUTLAY	$ 20,000		$ -	$ 20,000	0.00%	
CONTRACTED SERVICES		1,000		(1,000)	0.00%	
	$ 20,000	$ 9,034		$ 19,000	45.17%	$ 6,684
NET REVENUE LESS EXPENDITURES (DEFICIT)		**$ 2,291**				**$ (5,069)**

SUMMARY OF ALL BUDGETS AND AMENDMENTS/EXPENSES

		CURRENT BUDGET
GENERAL FUND	$	2,520,672
POLICE PENSION FUND	$	28,100
CULTURE & RECREATION	$	20,000
POWELL BILL FUND	$	130,000
TOURISM DEVELOPMENT FUND	$	35,500
SANITATION FUND	$	279,495
WATER & SEWER FUND	$	2,146,710
WATER METER FUND	$	67,000
FIRE DEPARTMENT FUND	$	1,204,610
HARMON FIELD FUND	$	582,883
	$	**7,014,970**

BRAEWICK SEWER REHAB PROJECT	$	3,275,752
WATER MAPPING PROJECT	$	254,500
SEWER MAPPING PROJECT	$	261,500
SPECIAL PROJECT FUNDS	**$**	**3,791,752**