

**TOWN OF TRYON
FINANCIAL SUMMARY REPORT
FOR MONTH ENDING**

12/31/2025

GENERAL FUND

<i>REVENUES</i>	7/1/25-6/30/26	12/31/2025	UNCOLLECTED	YTD
	BUDGET	COLLECTED TO DATE	TO DATE	COLLECTED %
Property Tax Revenue--Current	\$ 1,285,592	\$ 1,070,563	\$ 215,029	83.27%
Property Tax Revenue--first prior	5,000	6,419	\$ (1,419)	128.37%
Property Tax Rev--next 8 yrs	5,000	6,755	\$ (1,755)	135.09%
Property Tax Discts	(10,000)	(14,823)	\$ 4,823	148.23%
MV Tax Revenue--Current	90,000	45,115	\$ 44,885	50.13%
Tax Interest	1,000	257	\$ 743	25.69%
Local Option S.Tax Rev--Art 39	215,000	87,716	\$ 127,284	40.80%
Local Option S.Tax Rev--Art 40	150,000	54,048	\$ 95,952	36.03%
Local Option S.Tax Rev--Art 42	105,000	43,801	\$ 61,199	41.72%
Local Option S.Tax Rev--Art 44	75,000	27,044	\$ 47,956	36.06%
City Hold Harmless	160,000	54,596	\$ 105,404	34.12%
Beer, Wine Tax	6,100	-	\$ 6,100	0.00%
Utility Franchise Tax	140,000	75,268	\$ 64,732	53.76%
COLLECTIONS CLEARING	-	(386)	\$ 386	0.00%
INTERFUND TRANSFER-TOURISM	21,000	-	\$ 21,000	0.00%
Rents	14,000	5,582	\$ 8,418	39.87%
Transfer In Police Pension Trust Fund	18,071	-	\$ 18,071	0.00%
Other Revenue	14,500	15,138	\$ (638)	104.40%
Investment Earnings	82,100	59,481	\$ 22,619	72.45%
Local Contributions		350		
Controlled Substance Tax	-	291	\$ (291)	0.00%
Accident Reports	-	101	\$ (101)	0.00%
Police Court Fees	-	113	\$ (113)	0.00%
OTHER REVENUE - POLICE	-	300	\$ (300)	0.00%
Zoning Permits	5,000	3,525	\$ 1,475	70.50%

09/01/2025-09/30/2025

\$	2,382,363	\$	1,541,251	\$	841,462	64.69%
----	-----------	----	-----------	----	---------	--------

EXPENDITURES & ENCUMBRANCES	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
GOVERNING BODY	\$ 63,800	\$ 26,804	\$ -	\$ 36,996	42.01%
ADMINISTRATION	782,483	344,161	32,317	\$ 406,004	48.11%
POLICE	868,318	446,603	4,261	\$ 417,454	51.92%
STREET	605,239	290,486	4,690	\$ 310,062	48.77%
PARKS & CEMETERY	14,500	244	-	\$ 14,256	1.68%
PLANNING/ZONING	-	500	-	\$ (500)	0.00%
DEBT	28,023	11,676	-	\$ 16,347	41.67%
TRANSFER OUT	20,000	-	-	\$ 20,000	0.00%
	\$ 2,382,363	\$ 1,120,475	\$ 41,269	\$ 1,220,619	48.76%
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 420,776			

POLICE PENSION FUND

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
Investment Earnings	\$ 1,200		\$ 1,200	
APPROPRIATION FROM FUND BALANCE	\$ 16,871		\$ 16,871	0.00%
	\$ 18,071	\$ -	\$ 18,071	0.00%

09/01/2025-09/30/2025

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
TRANSFER OUT	\$ 18,071		\$ -	\$ 18,071	0.00%
	\$ 18,071	\$ -		\$ 18,071	0.00%
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ -			

POWELL BILL FUND

<i>REVENUES</i>	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
POWELL BILL ALLOCATION	\$ 80,000	\$ 81,499	\$ (1,499)	101.87%
INVESTMENT EARNINGS	-	31	(31)	0.00%
	\$ 80,000	\$ 81,530	\$ (1,530)	101.91%

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
OPERATING EXPENSES	\$ 80,000	\$ 79,545	\$ -	\$ 455	99.43%
				-	0.00%
	\$ 80,000	\$ 79,545		\$ 455	99.43%
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ 1,985			

**used to pave School St.

FIRE FUND

09/01/2025-09/30/2025

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
Property Tax Revenue, Current	\$ 270,000	\$ 259,204	\$ 10,796	96.00%
Property Tax Revenue, First prior	1,000	1,375	(375)	137.54%
Prop Tax Revenue, Next 8 yrs	1,000	1,949	(949)	194.94%
Property Tax Discounts	(2,700)	(3,597)	897	133.21%
MV Tax Revenue, Current yr	29,000	15,618	13,382	53.85%
Township Tax Revenue, Current	485,000	438,452	46,548	90.40%
Township Tax Rev, Prior yrs	46,000	13,465	32,535	29.27%
Tax Interest	150	58	92	38.89%
Lake Lanier Tax Revenue	140,000	29,750		
Office State Fire Marshal Grant	-	50,000		
Misc. Revenue (Parade Fund)		5,735		
Other Revenue		1,000		
Investment Earnings	100	44		
Local Contributions	-	3,974		
Appropriation from Fund Balance	42,000	-		
	\$ 1,011,550	\$ 817,027	\$ 102,926	80.77%

EXPENDITURES & ENCUMBRANCES	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
PERSONNEL & OPERATING EXPENSES	\$ 909,050	\$ 435,646	\$ 8,236	\$ 465,168	48.83%
CAPITAL EQUIPMENT	\$ -	\$ 32,810			
DEBT	102,500	45,730		56,770	44.61%
	\$ 1,011,550	\$ 514,185		\$ 521,938	50.83%
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ 302,841			

HARMON FIELD FUND

REVENUES

	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
MV Tax Revenue, Current yr	\$ 17,000	\$ 8,460	\$ 8,540	49.76%
Township Tax Revenue, Current	254,500	219,467	35,033	86.23%
Township Tax Revenue, Prior yrs	2,500	2,112	388	84.46%
Polk Cty Grant, HF	45,000	45,000	-	100.00%
Harmon Field Usage		1,940		
Investment Earnings	840	501	339	59.66%
Harmon Half		7,025		
Recreation Donations		3,850		
Appropriation from Fund Balance	20,500	-	20,500	0.00%
	\$ 340,340	\$ 288,354	\$ 64,801	84.73%

*Donations are for benches at HF

EXPENDITURES & ENCUMBRANCES

	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
PERSONNEL & OPERATING EXPENSES	\$ 326,940	\$ 142,882	\$ 1,750	\$ 182,308	44.24%
DEBT	5,400	5,400		-	100.00%
HORSE SHOWS	8,000	6,029	18,000		
CAPITAL OUTLAY	-	-			
CAPITAL EQUIPMENT	-	-			
	\$ 340,340	\$ 154,311	\$ 19,750	\$ 182,308	51.14%
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ 134,044			

TOURISM FUND

09/01/2025-09/30/2025

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
OCCUPANCY TAXES	\$ 20,000	\$ 11,007	\$ 8,993	55.04%
APPROPRIATION FROM FUND BALANCE	26,000		26,000	0.00%
	\$ 46,000	\$ 11,007	\$ 34,993	23.93%

EXPENDITURES & ENCUMBRANCES	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
PERSONNEL & OPERATING EXPENSES	\$ 46,000	\$ 13,221	\$ -	\$ 32,779	28.74%
DEBT	\$ -	\$ -			
CAPITAL OUTLAY				-	0.00%
	\$ 46,000	\$ 13,221		\$ 32,779	28.74%
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ (2,214)			

WATER/SEWER FUND

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
Utility Penalties, NSF Charges	\$ 20,000	\$ 10,300	\$ 9,700	51.50%
INTERFUND Rev, W/S Firemen	5,000	-	5,000	0.00%
Water Charges	1,380,000	759,364		
Water Tap, Connect Fees	2,000	2,875	(875)	143.75%
Reconnect Fees	4,000	3855.00	145	96.38%
INTERFUND Firemen	5,000	-		

09/01/2025-09/30/2025

Sewer Charges	575,000	315,342		
Sewer Tap, Connect Fees	1,000	-		
Collections Clearing (Insurance \$ for WWTP)		14,723		
Appropriation from Fund Balance	163,600	-	163,600	0.00%
	\$ 2,155,600	\$ 1,106,459	\$ 177,570	51.33%

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
DISTRIBUTION	\$ 473,232	\$ 261,864	\$ 32,103	\$ 179,266	62.12%
WATER PLANT	748,236	299,901	34,019	414,316	44.63%
SEWER PLANT	465,015	341,313	37,308	86,394	81.42%
COLLECTIONS	234,755	129,225	1,755	103,775	55.79%
AUTOMATED METER FEES					
DEBT	234,362	36,700		197,662	15.66%
TRANSFER OUT	-	-		-	0.00%
CONTRIBUTION TO FUND BALANCE	-			-	0.00%
.	\$ 2,155,600	\$ 1,069,003	\$ 105,184	\$ 981,413	54.47%
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 37,456			

WATER METER FUND

<i>REVENUES</i>	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
------------------------	----------------------------------	------------------------------	--------------------------------	----------------------------

09/01/2025-09/30/2025

AUTOMATED METER FEES	45,500	22,264	23,236	48.93%
INVESTMENT EARNINGS	4,500	2,469	2,031	54.86%
APPROPRIATION FROM FUND BALANCE	-		-	0.00%
	\$ 50,000	\$ 24,733	\$ 25,267	49.47%

EXPENDITURES & ENCUMBRANCES	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
AUTOMATED METER FEES	50,000	6,641	5	43,354	13.29%
.	\$ 50,000	\$ 6,641		\$ 43,354	13.28%
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 18,092			

BRAEWICK SEWER REHAB PROJECT

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
ARP AMERICAN RESCUE PLAN GRANT	1,643,397	2,923,302	(1,279,905)	177.88%
STATE REVOLVING LOAN PROCEEDS	1,612,355	10,000	1,602,355	
LOCAL FUNDS (W/S)	20,000	-		
	\$ 3,275,752	\$ 2,933,302	\$ 322,450	89.55%

EXPENDITURES & ENCUMBRANCES	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
CONSTRUCTION REHAB	3,064,468	2,352,337		712,131	76.76%
PROF. SERVICES, ENGINEERING	191,284	316,132		(124,848)	
LOAN CLOSING FEES	20,000	32,247			
.	\$ 3,275,752	\$ 2,700,715		\$ 587,284	82.45%

09/01/2025-09/30/2025

NET REVENUE LESS EXPENDITURES (DEFICIT)

\$	-	\$	232,587
----	---	----	---------

WATER MAPPING PROJECT

<i>REVENUES</i>	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
ARPA AMERICAN RESCUE PLAN GRANT	254,500	220,310	34,190	86.57%
	\$ 254,500	\$ 220,310	\$ 34,190	86.57%

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
PROF. SERVICES, ENGINEERING	254,500	83,075		171,425	32.64%
.	\$ 254,500	\$ 83,075		\$ 171,425	32.64%
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$	-	\$	137,235	

SEWER MAPPING PROJECT

<i>REVENUES</i>	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
-----------------	--------------------------	----------------------	------------------------	--------------------

09/01/2025-09/30/2025

ARPA AMERICAN RESCUE GRANT

	261,500	232,400	29,100	88.87%
\$	261,500	\$ 232,400	\$ 29,100	88.87%

EXPENDITURES & ENCUMBRANCES

PROF. SERVICES, ENGINEERING

	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
	261,500	94,390		167,110	36.10%
\$	261,500	\$ 94,390		\$ 167,110	36.10%

NET REVENUE LESS EXPENDITURES (DEFICIT)

\$	-	\$ 138,010			
----	---	------------	--	--	--

SANITATION FUND

REVENUES

SANITATION CHARGES

OTHER REVENUES

SOLID WASTE

APPROPRIATION FROM FUND BALANCE

	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
\$	309,000	\$ 158,316	\$ 150,684	51.23%
	450	786	(336)	174.74%
	600	310	290	51.60%
	-		-	0.00%
\$	310,050	\$ 159,412	\$ 150,638	51.41%

EXPENDITURES & ENCUMBRANCES

PERSONNEL & OPERATING EXPENSES

DEBT

Debt-GAAP Offset

CONTRIBUTION TO FUND BALANCE

	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
\$	297,169	\$ 147,254	\$ 2,402	\$ 147,513	50.36%
	12,881	-		12,881	0.00%
				-	0.00%
\$	310,050	\$ 147,254	\$ 2,402	\$ 160,394	48.27%

NET REVENUE LESS EXPENDITURES (DEFICIT)

\$ 12,158

CULTURAL & RECREATION FUND

<i>REVENUES</i>	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
Transfer In	\$ 5,000	\$ -	\$ 5,000	0.00%
Rogers Park Donations	\$ 4,500	\$ 2,450		
Morris Donations		\$ 650		
Appropriation from Fund Balance	\$ 10,000	\$ -		
	\$ 19,500	\$ 3,100	\$ 5,000	15.90%

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
CONTRACTED SERVICES	\$ 1,000	3686			
SPECIAL EVENT EXPENSES		3525			
CAPITAL OUTLAY	\$ 16,500	\$ 7,152	\$ 7,152	\$ 2,196	86.69%
CAPITAL EQUIPMENT	2,000	-		2,000	0.00%
	\$ 18,500	\$ 14,363	\$ 7,152	\$ 4,196	116.30%
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ (11,263)			

CEMETERY

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %
APPROPRIATION OF FUND BALANCE	\$ 15,000	\$ -	\$ 15,000	0.00%
	\$ 15,000	\$ -	\$ 15,000	0.00%

EXPENDITURES & ENCUMBRANCES	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %
SUPPLIES/MATERIALS	\$ 5,000	0			
CONTRACTED SERVICES	10,000	-		10,000	0.00%
	\$ 15,000	\$ -		\$ 10,000	0.00%
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ -			



	7/1/25-6/30/26 BUDGET
GENERAL FUND	\$ 2,382,363
POLICE PENSION FUND	\$ 18,071
CULTURE & RECREATION	\$ 19,500
POWELL BILL FUND	\$ 80,000
TOURISM DEVELOPMENT FUND	\$ 35,500
SANITATION FUND	\$ 310,050
WATER & SEWER FUND	\$ 2,155,600
WATER METER FUND	\$ 50,000
FIRE DEPARTMENT FUND	\$ 1,011,550
HARMON FIELD FUND	\$ 340,340

09/01/2025-09/30/2025

\$ 6,402,974

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