

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

9/30/2025

GENERAL FUND

<i>REVENUES</i>	7/1/25-6/30/26	9/30/2025	UNCOLLECTED	YTD	PRIOR YEAR
	BUDGET	COLLECTED TO DATE	TO DATE	COLLECTED %	ACTUAL TO DATE
Property Tax Revenue--Current	\$ 1,285,592	\$ 789,527	\$ 496,065	61.41%	
Property Tax Revenue--first prior	5,000	3,887	\$ 1,113	77.74%	
Property Tax Rev--next 8 yrs	5,000	5,166	\$ (166)	103.32%	
Property Tax Discts	(10,000)	(14,823)	\$ 4,823	148.23%	
MV Tax Revenue--Current	90,000	14,019	\$ 75,981	15.58%	
Tax Interest	1,000	230	\$ 770	23.02%	
Local Option S.Tax Rev--Art 39	215,000	22,395	\$ 192,605	10.42%	
Local Option S.Tax Rev--Art 40	150,000	14,220	\$ 135,780	9.48%	
Local Option S.Tax Rev--Art 42	105,000	11,201	\$ 93,799	10.67%	
Local Option S.Tax Rev--Art 44	75,000	6,769	\$ 68,231	9.02%	
City Hold Harmless	160,000	14,554	\$ 145,446	9.10%	
Beer, Wine Tax	6,100	-	\$ 6,100	0.00%	
Utility Franchise Tax	140,000	33,956	\$ 106,044	24.25%	
COLLECTIONS CLEARING	-	(386)	\$ 386	0.00%	
INTERFUND TRANSFER-TOURISM	21,000				
Rents	14,000	3,329	\$ 10,671	23.78%	
Transfer In Police Pension Trust Fund	18,071		\$ 18,071	0.00%	
Other Revenue	14,500	637	\$ 13,863	4.39%	
Investment Earnings	82,100	30,677	\$ 51,423	37.37%	
Controlled Substance Tax	-	291	\$ (291)	0.00%	
Accident Reports	-	77	\$ (77)	0.00%	
Police Court Fees	-	59	\$ (59)	0.00%	
OTHER REVENUE - POLICE	-	50	\$ (50)	0.00%	
Zoning Permits	5,000	3,200	\$ 1,800	64.00%	
	\$ 2,382,363	\$ 939,033	\$ 1,422,330	39.42%	\$ -

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26	SPENT TO	ENCUMBRANCES	UNSPENT TO	YTD SPENT %	PRIOR YEAR
	BUDGET	DATE	TO DATE	DATE		ACTUAL
						TO DATE
GOVERNING BODY	\$ 63,800	\$ 15,896	\$ -	\$ 47,904	24.92%	
ADMINISTRATION	782,483	157,644	20,510	\$ 604,329	22.77%	
POLICE	868,318	223,758	-	\$ 644,560	25.77%	
STREET	605,239	144,400	(3,039)	\$ 463,878	23.36%	
PARKS & CEMETERY	14,500	244	-	\$ 14,256	1.68%	
PLANNING/ZONING	-	500	-	\$ (500)	0.00%	
DEBT	28,023	7,006	-	\$ 21,017	25.00%	
TRANSFER OUT	20,000	-	-	\$ 20,000	0.00%	
	\$ 2,382,363	\$ 549,448	\$ 17,471	\$ 1,815,444	23.80%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 389,584				\$ -

POLICE PENSION FUND

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

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

POWELL BILL FUND

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %	PRIOR YEAR ACTUAL TO DATE
POWELL BILL ALLOCATION	\$ 80,000	\$ 40,750	\$ 39,250	50.94%	
INVESTMENT EARNINGS	-	16	(16)	0.00%	
	\$ 80,000	\$ 40,765	\$ 39,235	50.96%	\$ -

EXPENDITURES & ENCUMBRANCES	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %	PRIOR YEAR ACTUAL TO DATE
OPERATING EXPENSES	\$ 80,000	\$ 79,545	\$ -	\$ 455	99.43%	
				-	0.00%	
	\$ 80,000	\$ 79,545		\$ 455	99.43%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ (38,780)				\$ -

**used to pave School St.

FIRE FUND

REVENUES	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %	PRIOR YEAR ACTUAL TO DATE
Property Tax Revenue, Current	\$ 270,000	\$ 190,554	\$ 79,446	70.58%	
Property Tax Revenue, First prior	1,000	1,126	(126)	112.58%	
Prop Tax Revenue, Next 8 yrs	1,000	1,376	(376)	137.59%	
Property Tax Discounts	(2,700)	(3,597)	897	133.21%	
MV Tax Revenue, Current yr	29,000	4,974	24,026	17.15%	
Township Tax Revenue, Current	485,000	400,866	84,134	82.65%	
Township Tax Rev, Prior yrs	46,000	1,579	44,421	3.43%	

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Tax Interest	150	51	99	34.31%
Lake Lanier Tax Revenue	140,000	29,750		
Office State Fire Marshal Grant	-	50,000		
Other Revenue		1,000		
Investment Earnings	100	23		
Local Contributions	-	2,175		
Appropriation from Fund Balance	42,000	-		
	\$ 1,011,550	\$ 679,877	\$ 232,521	67.21%
				\$ -

	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %	PRIOR YEAR ACTUAL TO DATE
EXPENDITURES & ENCUMBRANCES						
PERSONNEL & OPERATING EXPENSES	\$ 909,050	\$ 221,128	\$ 8,236	\$ 679,686	25.23%	
CAPITAL EQUIPMENT	\$ -	\$ 32,810				
DEBT	102,500			102,500	0.00%	
	\$ 1,011,550	\$ 253,938		\$ 782,186	25.10%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ 425,939				\$ -

HARMON FIELD FUND

	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %	PRIOR YEAR ACTUAL TO DATE
REVENUES					
MV Tax Revenue, Current yr	\$ 17,000	\$ 2,734	\$ 14,266	16.09%	
Township Tax Revenue, Current	254,500	195,540	58,960	76.83%	
Township Tax Revenue, Prior yrs	2,500	1,642	858	65.69%	
Polk Cty Grant, HF	45,000	-	45,000	0.00%	
Harmon Field Usage		470			
Investment Earnings	840	259	581	30.79%	
Recreation Donations		1,177			
Appropriation from Fund Balance	20,500	-	20,500	0.00%	
	\$ 340,340	\$ 201,822	\$ 140,165	59.30%	\$ -

*Donations are for benches at HF

	7/1/25-6/30/26	SPENT TO	ENCUMBRANCES	UNSPENT TO	YTD SPENT %	PRIOR YEAR ACTUAL TO DATE
<i>EXPENDITURES & ENCUMBRANCES</i>	BUDGET	DATE	TO DATE	DATE		
PERSONNEL & OPERATING EXPENSES	\$ 326,940	\$ 75,524	\$ 1,750	\$ 249,666	23.64%	
DEBT	5,400	1,336		4,064	24.74%	
HORSE SHOWS	8,000	154				
CAPITAL OUTLAY	-	-				
CAPITAL EQUIPMENT	-	-				
	\$ 340,340	\$ 77,014		\$ 253,730	22.63%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ 124,808				\$ -

TOURISM FUND

	7/1/25-6/30/26	COLLECTED TO	UNCOLLECTED	YTD	PRIOR YEAR ACTUAL TO DATE
<i>REVENUES</i>	BUDGET	DATE	TO DATE	COLLECTED %	
OCCUPANCY TAXES	\$ 20,000	\$ 5,917	\$ 14,083	29.59%	
APPROPRIATION FROM FUND BALANCE	26,000		26,000	0.00%	
	\$ 46,000	\$ 5,917	\$ 40,083	12.86%	\$ -

	7/1/25-6/30/26	SPENT TO	ENCUMBRANCES	UNSPENT TO	YTD SPENT %	PRIOR YEAR ACTUAL TO DATE
<i>EXPENDITURES & ENCUMBRANCES</i>	BUDGET	DATE	TO DATE	DATE		
PERSONNEL & OPERATING EXPENSES	\$ 46,000	\$ 6,693	\$ -	\$ 39,307	14.55%	
DEBT	\$ -	\$ -				
CAPITAL OUTLAY				-	0.00%	
	\$ 46,000	\$ 6,693		\$ 39,307	14.55%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ (776)				\$ -

WATER/SEWER FUND

<i>REVENUES</i>	7/1/25-6/30/26	COLLECTED TO	UNCOLLECTED	YTD	PRIOR YEAR
	BUDGET	DATE	TO DATE	COLLECTED %	ACTUAL
					TO DATE
Utility Penalties, NSF Charges	\$ 20,000	\$ 6,390	\$ 13,610	31.95%	
INTERFUND Rev, W/S Firemen	5,000	-	5,000	0.00%	
Water Charges	1,380,000	393,627			
Water Tap, Connect Fees	2,000	2,875	(875)	143.75%	
Reconnect Fees	4,000	2850	1,150	71.25%	
INTERFUND Firemen	5,000	-			
Sewer Charges	575,000	161,042			
Sewer Tap, Connect Fees	1,000	-			
Appropriation from Fund Balance	163,600	-	163,600	0.00%	
	\$ 2,155,600	\$ 566,784	\$ 182,485	26.29%	\$ -

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26	SPENT TO	ENCUMBRANCES	UNSPENT TO	YTD SPENT %	PRIOR YEAR
	BUDGET	DATE	TO DATE	DATE		ACTUAL
						TO DATE
DISTRIBUTION	\$ 473,232	\$ 134,664	\$ 29,276	\$ 309,291	34.64%	
WATER PLANT	748,236	169,510	4,733	573,993	23.29%	
SEWER PLANT	465,015	135,695	402	328,917	29.27%	
COLLECTIONS	234,755	75,202		159,553	32.03%	
AUTOMATED METER FEES						
DEBT	234,362	-		234,362	0.00%	
TRANSFER OUT	-	-		-	0.00%	
CONTRIBUTION TO FUND BALANCE	-			-	0.00%	
.	\$ 2,155,600	\$ 515,072	\$ 34,412	\$ 1,606,116	25.49%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 51,712				\$ -

WATER METER FUND

		7/1/25-6/30/26		COLLECTED TO	UNCOLLECTED	YTD	PRIOR YEAR
		BUDGET	DATE	DATE	TO DATE	COLLECTED %	ACTUAL
							TO DATE
REVENUES							
	AUTOMATED METER FEES	45,500		11,154	34,347	24.51%	
	INVESTMENT EARNINGS	4,500		1,274	3,226	28.31%	
	APPROPRIATION FROM FUND BALANCE	-			-	0.00%	
		\$ 50,000		\$ 12,427	\$ 37,573	24.85%	\$ -
EXPENDITURES & ENCUMBRANCES							
	AUTOMATED METER FEES	50,000		3,295	46,705	6.59%	
	.	-					
		\$ 50,000		\$ 3,295	\$ 46,705	6.59%	\$ -
	NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -		\$ 9,133			\$ -

BRAEWICK SEWER REHAB PROJECT

		7/1/25-6/30/26		COLLECTED TO	UNCOLLECTED	YTD	PRIOR YEAR
		BUDGET	DATE	DATE	TO DATE	COLLECTED %	ACTUAL
							TO DATE
REVENUES							
	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							
	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			

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	\$ 3,275,752	\$ 2,700,715	\$ 587,284	82.45%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 232,587			\$ -

W A T E R MAPPING PROJECT

<i>REVENUES</i>	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %	PRIOR YEAR ACTUAL
					TO DATE
ARPA AMERICAN RESCUE PLAN GRANT	254,500	204,875	49,625	80.50%	
	\$ 254,500	\$ 204,875	\$ 49,625	80.50%	\$ -

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %	PRIOR YEAR ACTUAL
						TO DATE
PROF. SERVICES, ENGINEERING	254,500	67,640		186,860	26.58%	
	\$ 254,500	\$ 67,640		\$ 186,860	26.58%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 137,235				\$ -

S E W E R MAPPING PROJECT

<i>REVENUES</i>	7/1/25-6/30/26 BUDGET	COLLECTED TO DATE	UNCOLLECTED TO DATE	YTD COLLECTED %	PRIOR YEAR ACTUAL
					TO DATE
ARPA AMERICAN RESCUE GRANT	261,500	219,200	42,300	83.82%	
	\$ 261,500	\$ 219,200	\$ 42,300	83.82%	\$ -

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %	PRIOR YEAR ACTUAL
						TO DATE

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PROF. SERVICES, ENGINEERING	261,500	75,640	185,860	28.93%	
.	\$ 261,500	\$ 75,640	\$ 185,860	28.93%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)	\$ -	\$ 143,560			\$ -

S ANITATION F U N D

<i>REVENUES</i>	7/1/25-6/30/26	COLLECTED TO	UNCOLLECTED	YTD	PRIOR YEAR
	BUDGET	DATE	TO DATE	COLLECTED %	ACTUAL TO DATE
SANITATION CHARGES	\$ 309,000	\$ 79,336	\$ 229,664	25.68%	
OTHER REVENUES	450	499	(49)	110.88%	
SOLID WASTE	600	-	600	0.00%	
APPROPRIATION FROM FUND BALANCE	-		-	0.00%	
	\$ 310,050	\$ 79,835	\$ 230,215	25.75%	\$ -

<i>EXPENDITURES & ENCUMBRANCES</i>	7/1/25-6/30/26	SPENT TO	ENCUMBRANCES	UNSPENT TO	YTD SPENT %	PRIOR YEAR
	BUDGET	DATE	TO DATE	DATE		ACTUAL TO DATE
PERSONNEL & OPERATING EXPENSES	\$ 297,169	\$ 73,467	\$ 5,602	\$ 218,100	26.61%	
DEBT	12,881	-		12,881	0.00%	
Debt-GAAP Offset						
CONTRIBUTION TO FUND BALANCE				-	0.00%	
	\$ 310,050	\$ 73,467		\$ 230,981	23.70%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ 6,369				\$ -

CULTURAL & RECREATION FUND

<i>REVENUES</i>	7/1/25-6/30/26	COLLECTED TO	UNCOLLECTED	YTD	PRIOR YEAR
	BUDGET	DATE	TO DATE	COLLECTED %	ACTUAL TO DATE
Transfer In	\$ 5,000	\$ -	\$ 5,000	0.00%	

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Rogers Park Donations
 Appropriation from Fund Balance

\$ 4,500	\$ 2,450				
\$ 10,000	\$ -				
\$ 19,500	\$ 2,450	\$ 5,000	12.56%	\$ -	

EXPENDITURES & ENCUMBRANCES

CONTRACTED SERVICES
 CAPITAL OUTLAY
 CAPITAL EQUIPMENT

	7/1/25-6/30/26 BUDGET	SPENT TO DATE	ENCUMBRANCES TO DATE	UNSPENT TO DATE	YTD SPENT %	PRIOR YEAR ACTUAL TO DATE
CONTRACTED SERVICES	\$ 1,000	339				
CAPITAL OUTLAY	\$ 16,500		\$ -	\$ 16,500	0.00%	
CAPITAL EQUIPMENT	2,000	-		2,000	0.00%	
	\$ 18,500	\$ 339		\$ 18,500	1.83%	\$ -
NET REVENUE LESS EXPENDITURES (DEFICIT)		\$ 2,111				\$ -

CEMETERY

REVENUES

APPROPRIATION OF FUND BALANCE

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

EXPENDITURES & ENCUMBRANCES

SUPPLIES/MATERIALS
 CONTRACTED SERVICES

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

09/01/2025-09/30/2025

	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
	\$ 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