

**Town of Washington Grove**  
**Treasurer's Report - FY24 Unaudited**  
July 2023 - May 2024

	Total			
	Actual	Budget	% of Budget	
<b>Income</b>				
1A-1.1 Real Property Tax	260,211	253,220	102.76%	
1A-1.2 Dwelling Tax	54,054	54,000	100.10%	
1A-1.3 Public Utility Op. Property Tax	5,811	5,000	116.22%	
1A-1.5 Penalties & Interest	250			
1A-2.0 Income Tax	100,874	132,056	76.39%	
1B-1.0 Business Licenses	75	125	60.00%	
1B-2.0 Building Permit Fees	660	150	440.00%	increased applications
1B-2.2 Public Ways Permit Fees	20	100	20.00%	
1B-3.0 Cable Television Franchise Fees	3,918	5,000	78.35%	
1C-2.11 Highway User Revenue	23,321	52,500	44.42%	
1C-3.0 County Muni Tax Duplication	90,886	90,886	100.00%	
1D-5.0 Recreation Program User Fees				
1D-5.1 Washington Grove Film Society	922	1,200	76.83%	
1D-5.3 Summer in the Parks	6,100	4,000	152.50%	well attended
<b>Total 1D-5.0 Recreation Program User Fees</b>	<b>\$ 7,022</b>	<b>\$ 5,200</b>	<b>135.04%</b>	
1F-1.0 Investment Earnings				
1F-1.1 MLGIP Earnings	75,334	18,000	418.52%	
1F-1.4 PNC MM Interest	7,696	90	8551.21%	now at 4%
1F-1.5 Sandy Spring CD Interest	9,090	800	1136.26%	CDs now at 4.16%
<b>Total 1F-1.0 Investment Earnings</b>	<b>\$ 92,120</b>	<b>\$ 18,890</b>	<b>487.67%</b>	
1F-2.0 McCathran Hall Rental	2,000	1,500	133.33%	
1F-4.0 Contributions & Donations	1,190			\$1k for trees; \$150 WCWG to Holiday Show
1F-5.0 ARPA Earned Revenue	14,321			reflects release for FY expenses
1F-6.0 Miscellaneous Revenues-Other	12,514	2,000	625.72%	150th sales recorded here
1F-6.3 Nicho's Trees	120			
1Z-1.0 Use of Reserves		87,701	0.00%	
<b>Total Income</b>	<b>\$ 669,368</b>	<b>\$ 708,328</b>	<b>94.50%</b>	
<b>Gross Profit</b>	<b>\$ 669,368</b>	<b>\$ 708,328</b>	<b>94.50%</b>	
<b>Expenses</b>				
2A-3.0 Executive				
2A-3.1 Town Clerk Salary	47,889	51,038	93.83%	
2A-3.15 Maintenance Coord Salary	1,200	6,600	18.18%	Werts and Clark
2A-3.2 Telephone	549	650	84.40%	
2A-3.3 Postage	68	250	27.20%	
2A-3.4 Supplies	788	600	131.29%	
2A-3.5a Website Operations	871	1,000	87.14%	

2A-3.6 Information Technology Support	930	1,000	93.00%	extra email and phone support
2A-3.65 Software	1,242	700	177.38%	added needed software
2A-3.7 Records Management	45	2,000	2.25%	
2A-3.9 Office Equipment	159	500	31.80%	
2A-4.0 Legal Notices	652	600	108.65%	
2A-4.1 Printing/Copying		300	0.00%	
2A-4.2 MML Expenses	1,684	1,300	129.53%	FY23 expenses caught up on
<b>Total 2A-3.0 Executive</b>	<b>\$ 56,077</b>	<b>\$ 66,538</b>	<b>84.28%</b>	
<b>2A-5.0 Financial Administration</b>				
2A-5.1 Town Treasurer Salary	11,983	13,598	88.12%	
2A-5.2 Postage	74	150	49.19%	
2A-5.3 Supplies	407	150	271.04%	new printer needed
2A-5.35 Software	2,423	2,805	86.39%	
2A-5.4 Bond (1-yr)		100	0.00%	
2A-5.5 Audit	6,883	7,900	87.13%	
2A-5.6 Bank Service Charges	163	360	45.36%	
<b>Total 2A-5.0 Financial Administration</b>	<b>\$ 21,933</b>	<b>\$ 25,063</b>	<b>87.51%</b>	
<b>2A-6.0 Legal</b>				
2A-6.1 Town Attorney	6,237	6,750	92.39%	
2A-6.2 Other Expenses		600	0.00%	
<b>Total 2A-6.0 Legal</b>	<b>\$ 6,237</b>	<b>\$ 7,350</b>	<b>84.85%</b>	
<b>2A-8.0 Planning and Zoning</b>				
2A-8.2 Border Identity Improvements	4,652	14,000	33.23%	
2A-8.3 Surveying and Mapping		5,000	0.00%	
2A-8.4 Code Enforcement		1,000	0.00%	
2A-8.5 Supplies		100	0.00%	
2A-8.6 Sustainability	436	6,000	7.27%	
2A-8.7 Emergency Preparedness & Safety		1,500	0.00%	
2A-8.8 Stormwater Projects	14,321			covered by deferred ARPA revenue
2A-8.9 Energy Conversion Incentive	3,000	20,000	15.00%	
<b>Total 2A-8.0 Planning and Zoning</b>	<b>\$ 22,410</b>	<b>\$ 47,600</b>	<b>47.08%</b>	
<b>2A-9.0 Municipal Buildings</b>				
2A-9.2 Supplies	128	500	25.69%	
<b>2A-9.3 Utilities</b>				
2A-9.3a Gas	2,605	3,522	73.96%	
2A-9.3b Electricity	1,833	2,400	76.40%	
2A-9.3c Water	969	1,000	96.90%	1Q FY24 seasonally high
2A-9.3d Telephone (2 lines)	1,154	1,225	94.17%	
2A-9.3e Internet, AV	1,290	5,600	23.04%	
<b>Total 2A-9.3 Utilities</b>	<b>\$ 7,851</b>	<b>\$ 13,747</b>	<b>57.11%</b>	
2A-9.4 Fire Alarm - Monitoring	762	800	95.25%	
2A-9.5 Sprinkler Testing	1,227	1,800	68.17%	
2A-9.6 Janitorial Service	2,122	2,918	72.71%	
2A-9.75 Contracted Contingency		9,000	0.00%	

2A-9.8 McCathran Hall Maintenance	7,264	14,000	51.89%	sprinkler repair, lock repair
2A-9.9 Maintenance Shop		2,000	0.00%	
<b>Total 2A-9.0 Municipal Buildings</b>	<b>\$ 19,354</b>	<b>\$ 44,765</b>	<b>43.24%</b>	
<b>2C-1.1 Streets, Roadways, &amp; Alleys</b>				
2C-1.13 Resurfacing		40,000	0.00%	
2C-1.14 Speed Humps		4,000	0.00%	
2C-1.15 Snow & Ice Removal	2,400	3,000	80.00%	
2C-1.16 Street Name Signs	119	300	39.58%	
2C-1.18 Street Light Operation	4,246	4,500	94.35%	
2C-1.1a Contract Services		3,267	0.00%	
2C-1.20 Lighting Design Consultant		2,500	0.00%	
2C1.181 Street Light Repair		1,000	0.00%	
<b>Total 2C-1.1 Streets, Roadways, &amp; Alleys</b>	<b>\$ 6,764</b>	<b>\$ 58,567</b>	<b>11.55%</b>	
<b>2C-1.2 Walkways</b>				
2C-1.22 Supplies		500	0.00%	
2C-1.23 Walkway Restoration	894	5,000	17.87%	gravel to use on walkways over time
2C-1.25 Walkway Lighting		2,000	0.00%	
2C-1.26 Contract Services		3,267	0.00%	
2C-1.27 Contract Contingency		6,000	0.00%	
<b>Total 2C-1.2 Walkways</b>	<b>\$ 894</b>	<b>\$ 16,767</b>	<b>5.33%</b>	
2C-1.3 Street Sanitation		2,000	0.00%	
<b>2C-2.0 Waste Collection &amp; Disposal</b>				
2C-2.15 Contract Services		6,534	0.00%	
2C-2.2 Trash Collection (contract)	24,920	32,157	77.50%	
2C-2.3 Recycling Services (contract)	16,822	21,846	77.00%	
2C-2.4 Leaf Collection (contract)	18,600	20,460	90.91%	
<b>Total 2C-2.0 Waste Collection &amp; Disposal</b>	<b>\$ 60,342</b>	<b>\$ 80,997</b>	<b>74.50%</b>	
<b>2D-1.0 Parks</b>				
2D-1.15 Contract Services	60,120	52,272	115.01%	
2D-1.16 Contract Contingency	8,566	15,000	57.11%	
2D-1.2 Supplies		1,000	0.00%	
2D-1.3 Vehicle & Equipment O&M	109	1,000	10.89%	
2D-1.4 Contract Tree Watering	245	10,000	2.45%	
2D-1.41 Contract Tree Removal	33,475	30,000	111.58%	
2D-1.42 Contract Tree Pruning		20,000	0.00%	
2D-1.43 Woods Management	11,663	50,000	23.33%	
2D-1.44 Beautification Plantings		6,000	0.00%	
2D-1.45 Licensed Tree Expert		1,000	0.00%	
2D-1.46 Tree Health & Mgmt -Parks	2,635	6,000	43.92%	
2D-1.47 Tree Planting, Residential Area	12,286	30,000	40.95%	
2D-1.48 Nicho's Trees		1,850	0.00%	
2D-1.55 Forestry Education	50	500	10.00%	
<b>Total 2D-1.0 Parks</b>	<b>\$ 129,149</b>	<b>\$ 224,622</b>	<b>57.50%</b>	
<b>2D-2.0 Recreation</b>				

<b>2D-2.1 Salaries</b>			
2D-2.11 Summer in the Parks	4,276	6,300	67.87%
2D-2.13 Tennis Court Maintenance	1,242	1,000	124.16%
<b>Total 2D-2.1 Salaries</b>	<b>\$ 5,517</b>	<b>\$ 7,300</b>	<b>75.58%</b>
<b>2D-2.2 Supplies</b>			
2D-2.21 Summer in the Parks	1,692	3,000	56.39%
2D-2.23 Tennis Courts	21	500	4.24%
<b>Total 2D-2.2 Supplies</b>	<b>\$ 1,713</b>	<b>\$ 3,500</b>	<b>48.94%</b>
2D-2.31 Music Weekend		2,000	0.00%
2D-2.32 Fourth of July	265	750	35.34%
2D-2.33 Labor Day		300	0.00%
2D-2.34 BluestoberFest	1,080	1,200	90.00%
2D-2.35 Halloween Party	505	250	201.97%
2D-2.36 Holiday Show	489	1,500	32.62%
2D-2.37 Family Programs		1,000	0.00%
2D-2.38 Art Night	391		
2D-2.39 Circle Fest	708	500	141.66%
2D-2.4 Washington Grove Film Society	925	1,200	77.08%
2D-2.41 150th celebration	7,167	3,000	238.92%
2D-2.42 Edible Garden	855	500	171.03%
2D-2.9 Playground Equipment, Supplies	605	2,000	30.25%
<b>Total 2D-2.0 Recreation</b>	<b>\$ 20,221</b>	<b>\$ 25,000</b>	<b>80.88%</b>
<b>2D-3.0 Historic Preservation</b>			
2D-3.1 Commission Secretary		1,275	0.00%
2D-3.10 Special Projects		5,000	0.00%
2D-3.2 Preservation Award	251	250	100.40%
2D-3.3 Archives Worker	8,102	17,148	47.25%
2D-3.4 Archival Equipment & Supplies	606	750	80.80%
2D-3.45 Software		800	0.00%
2D-3.5 Preservation Workshops	11	750	1.41%
2D-3.6 Conference Fees	75	750	10.00%
2D-3.7 Design Guidelines		500	0.00%
2D-3.8 NR Historic District Update		500	0.00%
2D-3.9 Professional Services		2,500	0.00%
<b>Total 2D-3.0 Historic Preservation</b>	<b>\$ 9,045</b>	<b>\$ 30,223</b>	<b>29.93%</b>
<b>2D-4.0 Lake</b>			
<b>2D-4.1 Salaries</b>			
2D-4.11 Lifeguard	6,945	20,000	34.72%
2D-4.12 Swim Instructor		2,400	0.00%
<b>Total 2D-4.1 Salaries</b>	<b>\$ 6,945</b>	<b>\$ 22,400</b>	<b>31.00%</b>
2D-4.2 Supplies	246	1,700	14.44%
2D-4.3 Electricity	558	800	69.81%
2D-4.4 Water Testing & Treatment	5,887	7,000	84.11%
2D-4.5 Fencing		1,500	0.00%

expenses offset by sales

2D-4.6 Footbridge & Dock		500	0.00%
2D-4.7 Lifeguard Training	640	300	213.33%
<b>Total 2D-4.0 Lake</b>	<b>\$ 14,276</b>	<b>\$ 34,200</b>	<b>41.74%</b>
<b>2F-1.0 Racial and Social Equity</b>			
2F-1.1 Education Services	2,440	7,000	34.86%
2F-1.4 Office Supplies	176	620	28.37%
<b>Total 2F-1.0 Racial and Social Equity</b>	<b>\$ 2,616</b>	<b>\$ 7,620</b>	<b>34.33%</b>
<b>2H-1.0 Insurance</b>			
2H-1.1 Liability Insurance	1,573	3,000	52.43%
2H-1.2 Property Insurance	733	700	104.71%
2H-1.3 Workers Compensation	2,999	3,000	99.97%
<b>Total 2H-1.0 Insurance</b>	<b>\$ 5,305</b>	<b>\$ 6,700</b>	<b>79.18%</b>
<b>2H-2.0 Miscellaneous</b>			
2H-2.1 Misc. - Fire Dept Donation		500	0.00%
2H-2.2 Contingency	1,441	4,500	32.02% sewer inspection, book purchase
2H-2.3 Employee Benefits			
<b>2H-2.31 Payroll Taxes &amp; Fees</b>			
Medicare Town	1,052	1,401	75.08%
Social Security Town	4,498	5,992	75.07%
<b>Total 2H-2.31 Payroll Taxes &amp; Fees</b>	<b>\$ 5,550</b>	<b>\$ 7,393</b>	<b>75.07%</b>
2H-2.32 Health Insurance Town Clerk Exp	9,311	10,241	90.92%
2H-2.33 Retirement Benefit Town Clerk		2,552	0.00%
<b>Total 2H-2.3 Employee Benefits</b>	<b>\$ 14,861</b>	<b>\$ 20,186</b>	<b>73.62%</b>
2H-2.4 George Paine Memorial Fund		5,130	0.00%
<b>Total 2H-2.0 Miscellaneous</b>	<b>\$ 16,302</b>	<b>\$ 30,316</b>	<b>53.78%</b>
<b>Total Expenses</b>	<b>\$ 390,925</b>	<b>\$ 708,328</b>	<b>55.19%</b>
<b>Net Operating Income</b>	<b>\$ 278,443</b>	<b>\$ 0</b>	
<b>Net Income</b>	<b>\$ 278,443</b>	<b>\$ 0</b>	

**Bank balances at 5/31/24:**

Sandy Spring Bank CD #2	157,798	
Sandy Spring Bank CD #1	104,101	
PNC Bank MM Savings	166,445	
MD Local Govmnt. Invest. Pool	1,776,178	\$ 423,571 remaining ARPA funds
PNC Bank - Checking	26,503	\$15k moved from MM 5/2/24
	<u>2,231,025</u>	