

TOWN OF WASHINGTON GROVE
Treasurer's Report - FY25 Unaudited
July 1-December 31, 2024

	Actual	Budget	% of Budget
Income			
1A-1.1 Real Property Tax	161,193	260,428	62%
1A-1.2 Dwelling Tax	22,500	38,985	58%
1A-1.25 Commercial Services Fee	1,272	1,272	100%
1A-1.3 Public Utility Op. Property Tax		5,000	0%
1A-1.5 Penalties & Interest	-59		
1A-2.0 Income Tax	91,388	137,262	67%
1B-1.0 Business Licenses	38	125	30%
1B-2.0 Building Permit Fees	250	300	83%
1B-2.2 Public Ways Permit Fees	100	100	100%
1B-3.0 Cable Television Franchise Fees	3,150	5,000	63%
1C-2.11 Highway User Revenue	5,735	60,000	10%
1C-3.0 County Muni Tax Duplication	94,986	94,986	100%
1D-5.0 Recreation Program User Fees			
1D-5.1 Washington Grove Film Society		1,000	0%
1D-5.3 Summer in the Parks	7,620	6,100	125%
Total 1D-5.0 Recreation Program User Fees	\$ 7,620	\$ 7,100	107%
1F-1.0 Investment Earnings			
1F-1.1 MLGIP Earnings	52,438	50,000	105%
1F-1.4 PNC MM Interest	4,493	8,000	56%
1F-1.5 Sandy Spring CD Interest	5,540	8,000	69%
Total 1F-1.0 Investment Earnings	\$ 62,471	\$ 66,000	95%
1F-2.0 McCathran Hall Rental	830	1,500	55%
1F-4.0 Contributions & Donations	5,167		see below for tracking of new funds
1F-5.0 ARPA Earned Revenue		422,892	1%
1F-6.0 Miscellaneous Revenues-Other	13,025	2,000	651% \$12k sale of equipment
1Z-1.0 Use of Reserves		71,135	0%
Total Income	\$ 469,666	\$ 1,174,085	40%
Gross Profit	\$ 469,666	\$ 1,174,085	40%
Expenses			
2A-3.0 Executive			
2A-3.1 Town Clerk Salary	27,716	52,671	53%
2A-3.15 Maintenance Coord Salary		1,500	0%
2A-3.2 Telephone	178	480	37%
2A-3.3 Postage	41	250	16%
2A-3.4 Supplies	12	600	2%
2A-3.5a Website Operations	240	1,500	16%
2A-3.5b Town Website Modernization		1,500	0%

2A-3.5c ADA Aids and Services		2,500	0%
2A-3.6 Information Technology Support	1,058	2,000	53%
2A-3.65 Software	448	2,500	18%
2A-3.7 Records Management	195	2,000	10%
2A-3.9 Office Equipment	106	500	21%
2A-4.0 Legal Notices		700	0%
2A-4.1 Printing/Copying		300	0%
2A-4.2 MML Expenses	700	1,450	48%
Total 2A-3.0 Executive	\$ 30,693	\$ 70,451	44%
2A-5.0 Financial Administration			
2A-5.1 Town Treasurer Salary	7,079	17,010	42%
2A-5.2 Postage		100	0%
2A-5.3 Supplies	81	150	54%
2A-5.35 Software	1,898	3,400	56%
2A-5.4 Bond (1-yr)		100	0%
2A-5.5 Audit	5,952	7,900	75%
2A-5.6 Bank Service Charges	149	400	37%
Total 2A-5.0 Financial Administration	\$ 15,159	\$ 29,060	52%
2A-6.0 Legal			
2A-6.1 Town Attorney	563	7,000	8%
2A-6.2 Other Expenses		600	0%
Total 2A-6.0 Legal	\$ 563	\$ 7,600	7%
2A-8.0 Planning and Zoning			
2A-8.2 Border Identity Improvements	250	10,000	3%
2A-8.3 Surveying and Mapping		5,000	0%
2A-8.4 Code Enforcement		1,000	0%
2A-8.5 Supplies		100	0%
2A-8.6 Sustainability	95	1,800	5%
2A-8.7 Emergency Preparedness & Safety		1,500	0%
2A-8.8 Stormwater Projects		37,000	0%
2A-8.85 ARPA Fund Expenditures		422,892	0%
2A-8.9 Energy Conversion Incentive	5,500	20,000	28%
Total 2A-8.0 Planning and Zoning	\$ 5,845	\$ 499,292	1%
2A-9.0 Municipal Buildings			
2A-9.2 Supplies	292	500	58%
2A-9.3 Utilities			
2A-9.3a Gas	647	3,500	18%
2A-9.3b Electricity	732	2,400	31%
2A-9.3c Water	1,404	1,400	100% Garden, trees & courts summer usage
2A-9.3d Telephone (2 lines)	647	1,300	50%
2A-9.3e Internet, AV	883	3,000	29%
Total 2A-9.3 Utilities	\$ 4,313	\$ 11,600	37%
2A-9.4 Fire Alarm - Monitoring	542	825	66%
2A-9.5 Sprinkler Testing	957	2,000	48%

2A-9.6 Janitorial Service	938	3,011	31%
2A-9.75 Contracted Contingency		9,000	0%
2A-9.8 McCathran Hall Maintenance	3,681	10,000	37%
2A-9.9 Maintenance Shop		2,000	0%
Total 2A-9.0 Municipal Buildings	\$ 10,723	\$ 38,936	28%
2C-1.1 Streets, Roadways, & Alleys			
2C-1.12 Supplies	7	1,000	1%
2C-1.13 Resurfacing	33,262	40,000	83% also partially expensed in FY24
2C-1.14 Speed Humps		4,000	0%
2C-1.15 Snow & Ice Removal		4,000	0%
2C-1.16 Street Name Signs	31	150	21%
2C-1.18 Street Light Operation	2,496	4,500	55%
2C-1.20 Lighting Design Consultant		2,500	0%
2C1.181 Street Light Repair	624	3,000	21%
Total 2C-1.1 Streets, Roadways, & Alleys	\$ 36,420	\$ 59,150	62%
2C-1.2 Walkways			
2C-1.22 Supplies		1,000	0%
2C-1.23 Walkway Restoration		2,000	0%
2C-1.25 Walkway Lighting		3,000	0%
2C-1.27 Contract Contingency	150	6,000	3%
Total 2C-1.2 Walkways	\$ 150	\$ 12,000	1%
2C-2.0 Waste Collection & Disposal			
2C-2.2 Trash Collection (contract)	15,143	30,286	50%
2C-2.3 Recycling Services (contract)	9,374	18,748	50%
2C-2.4 Leaf Collection (contract)	13,392	16,740	80%
Total 2C-2.0 Waste Collection & Disposal	\$ 37,909	\$ 65,774	58%
2D-1.0 Parks			
2D-1.15 Contract Services	32,793	65,832	50%
2D-1.16 Contract Contingency	3,125	15,000	21%
2D-1.2 Supplies		1,000	0%
2D-1.3 Vehicle & Equipment O&M		1,000	0%
2D-1.4 Contract Tree Watering	1,591	10,000	16%
2D-1.41 Contract Tree Removal	11,700	35,000	33%
2D-1.42 Contract Tree Pruning	7,424	20,000	37%
2D-1.43 Woods Management	6,008	50,000	12%
2D-1.44 Beautification Plantings		6,000	0%
2D-1.45 Licensed Tree Expert		1,000	0%
2D-1.46 Tree Health & Mgmt -Parks		6,000	0%
2D-1.47 Tree Planting, Residential Area	934	30,000	3% \$5130 from George Payne fund
2D-1.48 Nicho's Trees		1,970	0%
2D-1.55 Forestry Education		500	0%
2D-1.6 Stump Carving		5,000	0%
Total 2D-1.0 Parks	\$ 63,575	\$ 248,302	26%
2D-2.0 Recreation			

2D-2.1 Salaries			
2D-2.11 Summer in the Parks	6,411	6,300	102%
2D-2.13 Tennis Court Maintenance	1,225	1,500	82%
Total 2D-2.1 Salaries	\$ 7,636	\$ 7,800	98%
2D-2.2 Supplies			
2D-2.21 Summer in the Parks	2,523	3,000	84%
2D-2.23 Tennis Courts	268	500	54%
Total 2D-2.2 Supplies	\$ 2,791	\$ 3,500	80%
2D-2.31 Music Weekend		2,800	0%
2D-2.32 Fourth of July	35	500	7%
2D-2.33 Labor Day	592	400	148%
2D-2.34 BluestoberFest	1,306	1,400	93%
2D-2.35 Halloween Party	572	500	114%
2D-2.36 Holiday Show	934	1,200	78%
2D-2.37 Family Programs		1,000	0%
2D-2.38 Art Night	140	500	28%
2D-2.39 Circle Fest		1,500	0%
2D-2.4 Washington Grove Film Society		1,200	0%
2D-2.42 Edible Garden	267	700	38%
2D-2.8 Dog Park		275	0%
2D-2.9 Playground Equipment, Supplies		2,500	0%
2D-2.95 Playground Refurbishment		5,000	0%
Total 2D-2.0 Recreation	\$ 14,273	\$ 30,775	46%
2D-3.0 Historic Preservation			
2D-3.1 Commission Secretary		1,275	0%
2D-3.10 Special Projects		5,000	0%
2D-3.2 Preservation Award		250	0%
2D-3.3 Archives Worker	4,244	17,697	24%
2D-3.4 Archival Equipment & Supplies		750	0%
2D-3.45 Software		800	0%
2D-3.5 Preservation Workshops		750	0%
2D-3.6 Conference Fees		750	0%
2D-3.7 Design Guidelines		500	0%
2D-3.9 Professional Services		2,500	0%
Total 2D-3.0 Historic Preservation	\$ 4,244	\$ 30,272	14%
2D-4.0 Lake			
2D-4.1 Salaries			
2D-4.11 Lifeguard	12,041	20,000	60%
2D-4.12 Swim Instructor	1,528	2,500	61%
Total 2D-4.1 Salaries	\$ 13,569	\$ 22,500	60%
2D-4.2 Supplies	1,077	1,500	72%
2D-4.3 Electricity	351	800	44%
2D-4.4 Water Testing & Treatment	3,422	7,500	46%
2D-4.5 Fencing		1,500	0%

2D-4.7 Lifeguard Training		300	0%
Total 2D-4.0 Lake	\$ 18,419	\$ 34,100	54%
2F-1.0 Racial and Social Equity			
2F-1.1 Education Services	3,996	9,700	41%
2F-1.4 Office Supplies	36	300	12%
Total 2F-1.0 Racial and Social Equity	\$ 4,032	\$ 10,000	40%
2H-1.0 Insurance			
2H-1.1 Liability Insurance	2,651	2,000	133% unpredicted rate increase
2H-1.2 Property Insurance	831	800	104%
2H-1.3 Workers Compensation	3,695	3,000	123% increase due to audit adjustment
Total 2H-1.0 Insurance	\$ 7,177	\$ 5,800	124%
2H-2.0 Miscellaneous			
2H-2.1 Misc. - Fire Dept Donation		750	0%
2H-2.2 Contingency	3,550	5,000	71%
2H-2.3 Employee Benefits			
2H-2.31 Payroll Taxes & Fees			
Medicare Town	800	1,494	54%
Social Security Town	3,420	6,390	54%
Total 2H-2.31 Payroll Taxes & Fees	\$ 4,220	\$ 7,884	54%
2H-2.32 Health Insurance Town Clerk Exp	5,315	11,174	48%
2H-2.xz Retirement Town Contrib		2,635	0%
Total 2H-2.3 Employee Benefits	\$ 9,535	\$ 21,693	44%
2H-2.4 George Paine Memorial Fund	5,130	5,130	100%
Total 2H-2.0 Miscellaneous	\$ 18,215	\$ 32,573	56%
Total Expenses	\$ 267,398	\$ 1,174,085	23%
Net Income	\$ 202,268	\$ 0	

Bank balances at 12/31/24:

Sandy Spring Bank CD #2	161,697	
Sandy Spring Bank CD #1	106,670	
PNC Bank MM Savings	*	327,591
MD Local Govmnt. Invest. Pool	1,754,038	\$ 423,571 remaining ARPA funds
PNC Bank - Checking	45,370	
	<u>\$ 2,395,366</u>	

New FY25 Funds balances:

Meadow grant (deferred revenue)	\$ 10,000
Terry Cox memorial	\$ 1,050
Stump Carving	\$ 3,967