

**TOWN OF WASHINGTON GROVE**  
**Treasurer's Report - FY25 Unaudited**  
July 1-February 28, 2025

	<b>Actual</b>	<b>Budget</b>	<b>% of Budget</b>
<b>Income</b>			
1A-1.1 Real Property Tax	265,021	260,428	102%
1A-1.2 Dwelling Tax	37,826	38,985	97%
1A-1.25 Commercial Services Fee	1,272	1,272	100%
1A-1.3 Public Utility Op. Property Tax		5,000	0% historically comes in 2nd 1/2 of FY
1A-1.4 Delinquent Taxes	52		
1A-1.5 Penalties & Interest	-40		
1A-2.0 Income Tax	91,614	137,262	67%
1B-1.0 Business Licenses	88	125	70%
1B-2.0 Building Permit Fees	270	300	90%
1B-2.2 Public Ways Permit Fees	100	100	100%
1B-3.0 Cable Television Franchise Fees	4,631	5,000	93%
1C-2.11 Highway User Revenue	16,065	60,000	27%
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%
<b>Total 1D-5.0 Recreation Program User Fees</b>	<b>\$ 7,620</b>	<b>\$ 7,100</b>	<b>107%</b>
1F-1.0 Investment Earnings			
1F-1.1 MLGIP Earnings	65,728	50,000	131%
1F-1.4 PNC MM Interest	6,214	8,000	78%
1F-1.5 Sandy Spring CD Interest	7,445	8,000	93%
<b>Total 1F-1.0 Investment Earnings</b>	<b>\$ 79,388</b>	<b>\$ 66,000</b>	<b>120%</b>
1F-2.0 McCathran Hall Rental	2,140	1,500	143%
1F-4.0 Contributions & Donations	5,750		see below for tracking of new funds
1F-5.0 ARPA Earned Revenue		422,892	1%
1F-6.0 Miscellaneous Revenues-Other	15,025	2,000	751% \$14k sale of equipment/truck
1Z-1.0 Use of Reserves		71,135	0%
<b>Total Income</b>	<b>\$ 621,808</b>	<b>\$ 1,174,085</b>	<b>53%</b>
<b>Gross Profit</b>	<b>\$ 621,808</b>	<b>\$ 1,174,085</b>	<b>53%</b>
<b>Expenses</b>			
2A-3.0 Executive			
2A-3.1 Town Clerk Salary	36,413	52,671	69%
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	29	600	5%

2A-3.5a Website Operations	400	1,500	27%	
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	763	2,500	31%	
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%	
<b>Total 2A-3.0 Executive</b>	<b>\$ 39,882</b>	<b>\$ 70,451</b>	<b>57%</b>	
<b>2A-5.0 Financial Administration</b>				
2A-5.1 Town Treasurer Salary	10,836	17,010	64%	
2A-5.2 Postage	86	100	86%	
2A-5.3 Supplies	95	150	64%	
2A-5.35 Software	2,271	3,400	67%	
2A-5.4 Bond (1-yr)		100	0%	
2A-5.5 Audit	5,952	7,900	75%	
2A-5.6 Bank Service Charges	164	400	41%	
<b>Total 2A-5.0 Financial Administration</b>	<b>\$ 19,404</b>	<b>\$ 29,060</b>	<b>67%</b>	
<b>2A-6.0 Legal</b>				
2A-6.1 Town Attorney	2,356	7,000	34%	
2A-6.2 Other Expenses		600	0%	
<b>Total 2A-6.0 Legal</b>	<b>\$ 2,356</b>	<b>\$ 7,600</b>	<b>31%</b>	
<b>2A-8.0 Planning and Zoning</b>				
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	7,000	20,000	35%	
<b>Total 2A-8.0 Planning and Zoning</b>	<b>\$ 7,345</b>	<b>\$ 499,292</b>	<b>1%</b>	
<b>2A-9.0 Municipal Buildings</b>				
2A-9.2 Supplies	292	500	58%	
<b>2A-9.3 Utilities</b>				
2A-9.3a Gas	2,102	3,500	60%	
2A-9.3b Electricity	876	2,400	37%	
2A-9.3c Water	1,404	1,400	100%	Garden, trees & courts summer usage
2A-9.3d Telephone (2 lines)	865	1,300	67%	
2A-9.3e Internet, AV	1,131	3,000	38%	
<b>Total 2A-9.3 Utilities</b>	<b>\$ 6,378</b>	<b>\$ 11,600</b>	<b>55%</b>	

2A-9.4 Fire Alarm - Monitoring	658	825	80%	
2A-9.5 Sprinkler Testing	1,277	2,000	64%	
2A-9.6 Janitorial Service	1,100	3,011	37%	
2A-9.75 Contracted Contingency	577	9,000	6%	
2A-9.8 McCathran Hall Maintenance	3,681	10,000	37%	
2A-9.9 Maintenance Shop		2,000	0%	
<b>Total 2A-9.0 Municipal Buildings</b>	<b>\$ 13,963</b>	<b>\$ 38,936</b>	<b>36%</b>	
<b>2C-1.1 Streets, Roadways, &amp; Alleys</b>				
2C-1.12 Supplies	432	1,000	43%	
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	6,735	4,000	168%	
2C-1.16 Street Name Signs	31	150	20%	
2C-1.18 Street Light Operation	3,405	4,500	76%	
2C-1.20 Lighting Design Consultant		2,500	0%	
2C1.181 Street Light Repair	199	3,000	7%	
<b>Total 2C-1.1 Streets, Roadways, &amp; Alleys</b>	<b>\$ 44,063</b>	<b>\$ 59,150</b>	<b>74%</b>	
<b>2C-1.2 Walkways</b>				
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%	
<b>Total 2C-1.2 Walkways</b>	<b>\$ 150</b>	<b>\$ 12,000</b>	<b>1%</b>	
<b>2C-2.0 Waste Collection &amp; Disposal</b>				
2C-2.2 Trash Collection (contract)	20,190	30,286	67%	
2C-2.3 Recycling Services (contract)	12,499	18,748	67%	
2C-2.4 Leaf Collection (contract)	13,392	16,740	80%	
<b>Total 2C-2.0 Waste Collection &amp; Disposal</b>	<b>\$ 46,081</b>	<b>\$ 65,774</b>	<b>70%</b>	
<b>2D-1.0 Parks</b>				
2D-1.15 Contract Services	43,724	65,832	66%	
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	22,200	35,000	63%	
2D-1.42 Contract Tree Pruning	7,424	20,000	37%	
2D-1.43 Woods Management	12,418	50,000	25%	\$1,970 from Nicho's Trees fund
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	1,970	100%	
2D-1.55 Forestry Education	50	500	10%	
2D-1.6 Stump Carving		5,000	0%	\$4,050 donated to date to be matched

<b>Total 2D-1.0 Parks</b>	<b>\$ 93,436</b>	<b>\$ 248,302</b>	<b>38%</b>
<b>2D-2.0 Recreation</b>			
<b>2D-2.1 Salaries</b>			
2D-2.11 Summer in the Parks	6,411	6,300	102%
2D-2.13 Tennis Court Maintenance	1,225	1,500	82%
<b>Total 2D-2.1 Salaries</b>	<b>\$ 7,636</b>	<b>\$ 7,800</b>	<b>98%</b>
<b>2D-2.2 Supplies</b>			
2D-2.21 Summer in the Parks	2,523	3,000	84%
2D-2.23 Tennis Courts	268	500	54%
<b>Total 2D-2.2 Supplies</b>	<b>\$ 2,791</b>	<b>\$ 3,500</b>	<b>80%</b>
<b>2D-2.31 Music Weekend</b>		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	985	1,200	82%
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	875	1,200	73%
2D-2.42 Edible Garden	645	700	92%
2D-2.8 Dog Park		275	0%
2D-2.9 Playground Equipment, Supplies		2,500	0%
2D-2.95 Playground Refurbishment		5,000	0%
<b>Total 2D-2.0 Recreation</b>	<b>\$ 15,577</b>	<b>\$ 30,775</b>	<b>51%</b>
<b>2D-3.0 Historic Preservation</b>			
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	237	750	32%
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%
<b>Total 2D-3.0 Historic Preservation</b>	<b>\$ 4,481</b>	<b>\$ 30,272</b>	<b>15%</b>
<b>2D-4.0 Lake</b>			
<b>2D-4.1 Salaries</b>			
2D-4.11 Lifeguard	12,041	20,000	60%
2D-4.12 Swim Instructor	1,528	2,500	61%
<b>Total 2D-4.1 Salaries</b>	<b>\$ 13,569</b>	<b>\$ 22,500</b>	<b>60%</b>
<b>2D-4.2 Supplies</b>	1,320	1,500	88%
<b>2D-4.3 Electricity</b>	437	800	55%

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%
<b>Total 2D-4.0 Lake</b>	<b>\$ 18,748</b>	<b>\$ 34,100</b>	<b>55%</b>
<b>2F-1.0 Racial and Social Equity</b>			
2F-1.1 Education Services	3,375	9,700	35%
2F-1.4 Office Supplies	778	300	259% refreshments at trainings
<b>Total 2F-1.0 Racial and Social Equity</b>	<b>\$ 4,153</b>	<b>\$ 10,000</b>	<b>42%</b>
<b>2H-1.0 Insurance</b>			
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
<b>Total 2H-1.0 Insurance</b>	<b>\$ 7,177</b>	<b>\$ 5,800</b>	<b>124%</b>
<b>2H-2.0 Miscellaneous</b>			
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	974	1,494	65%
Social Security Town	4,165	6,390	65%
<b>Total 2H-2.31 Payroll Taxes &amp; Fees</b>	<b>\$ 5,139</b>	<b>\$ 7,884</b>	<b>65%</b>
2H-2.32 Health Insurance Town Clerk Exp	7,137	11,174	64%
2H-2.xz Retirement Town Contrib	100	2,635	4%
<b>Total 2H-2.3 Employee Benefits</b>	<b>\$ 12,376</b>	<b>\$ 21,693</b>	<b>57%</b>
2H-2.4 George Paine Memorial Fund	5,130	5,130	100%
<b>Total 2H-2.0 Miscellaneous</b>	<b>\$ 21,056</b>	<b>\$ 32,573</b>	<b>65%</b>
<b>Total Expenses</b>	<b>\$ 337,873</b>	<b>\$ 1,174,085</b>	<b>29%</b>
<b>Net Income</b>	<b>\$ 283,935</b>	<b>\$ 0</b>	

#### **Bank balances at 2/28/25:**

Sandy Spring Bank CD #2	162,845	
Sandy Spring Bank CD #1	107,427	
PNC Bank MM Savings	*	230,019
MD Local Govmnt. Invest. Pool	1,967,328	\$ 423,571 remaining ARPA funds
PNC Bank - Checking	14,012	
	<b>\$ 2,481,631</b>	

\* \$20,000 moved from MLGIP on 2/18/25

#### **New FY25 Funds balances:**

Meadow grant (deferred revenue)	\$ 10,000
Terry Cox memorial	\$ 1,050
Stump Carving	\$ 4,550