

Washington County, Maryland
Excise Tax Report
FY 2019

1. Balance Carried Forward from Prior Year Collections	\$ 2,870,544
Total amount of building excise tax collected during FY2019	1,954,055
Interest credited but not yet appropriated for FY2019	16,167
Less projects closed in FY19 with excise tax as funding source	<u>(1,352,251)</u>
Funds remaining in the special excise tax fund at June 30, 2019	<u>\$ 3,488,515</u>
2. Amount of funds appropriated from the special excise tax fund during FY2019	\$ 2,117,993
3. Amount of funds expended from the special excise tax fund in FY2019	\$ 570,897
4. Summary of appropriated excise tax funds by category for FY2019	
Schools	\$ 770,000
Roads	\$ 487,620
Other	29,000
Library	53,900
Non-residential	777,473
Total	<u>\$ 2,117,993</u>
5. Funds remaining in the special excise tax fund as of June 30, 2019	\$ 3,472,348
6. A detailed accounting of how the revenues were distributed among the acceptable uses specified in Section §8 of the Building Excise Tax Ordinance and the specific projects for which the revenues were appropriated are as follows:	

Washington County, Maryland
Excise Tax Report
FY2019

Account Number Project Description	S	Budget	498630 Excise Tax Schools	498631 Excise Tax Roads	498632 Excise Tax Other	498633 Excise Tax Library	498639 Excise Tax Non-res
---30 11620 RDI024 Pavement Maintenance & Rehab	C	205,000	0	126,000	29,000	0	50,000
---30 11620 RDI042 Eastern Blvd Widening - Phase 1		521,773	0	217,300	0	0	304,473
---30 11620 RDI044 Eastern Blvd Widening - Phase 11		144,320	0	144,320	0	0	0
---30 11620 RDI055 Professional Blvd Bridge Phase I		423,000	0	0	0	0	423,000
---30 90000 SCH033 Sharpsburg Elementary School Replacement		770,000	770,000	0	0	0	0
---30 10100 BLD077 Hancock Public Library		53,900	0	0	0	53,900	0
Total Appropriated Excise Tax		2,117,993	770,000	487,620	29,000	53,900	777,473

Municipality Annual - Town of Boonsboro
Excise Tax Report
Fiscal Year 2019

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues under Section 8 of this Ordinance shall report annually to the County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$ 68,084.00
Number of Single Family Residential Units	\$ 22.00
Number of Multifamily Residential Units	\$ -
Number of Business Units	\$ -
b. Amount of Revenues Remitted to Washington County Commissioners	\$ \$ 48,040.07
Amount of Revenues Retained by Municipality	\$ \$ 20,043.93
c. A detailed accounting of how the revenues that were retained by municipal corporation were distributed for which among the acceptable uses specified in Section 8(5)(b) of the Ordinance and the specific projects the revenues were used.	
Roads	\$ 2
Parks & Recreation	\$ 3
Water and Sanitary Infrastructure	\$ 4
Public Safety	\$ 5
	\$ 1

Example of Detail of Specific Projects using retained Excise Tax

Specific Project Description	Excise Tax	Excise Tax	Excise Tax	Excise Tax	Excise Tax
	Total	Roads	Parks & Rec	W & S	Pub Safety
Project Water Treatment					
Project Anywhere Road					
Shafer Park Development					
Project Radio Equipment	-				
Total Uses of Excise Tax	\$0.00				-
	1	2	3	4	5

**Town of Clear Spring
Annual Excise Tax Report
Fiscal Year 2019**

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues under Section §9.03 of this Ordinance shall report annually to the Board of County Commissioners:

a.	Amount of Revenues the Municipal Corporation received	\$	0
	Number of Single Family Residential Units		0
	Number of Multifamily Residential Units		0
b.	Amount of Revenues Remitted to the Board of Washington County Commissioners	\$	0
	Amount of Revenues Retained by Municipality	\$	0
c.	A detailed accounting of how the revenues that were retained by municipal corporation were distributed among the acceptable uses specified in Section § 9.03(f) of the Ordinance and the specific projects for which the revenues were used.		
	Roads	\$	2
	Parks & Recreation	\$	3
	Water and Sanitary Infrastructure	\$	4
	Public Safety	\$	5
		\$	0 1

(2) The report prepared by each municipal corporation shall be based on the fiscal year ending on June 30 of the year the report is submitted.

Specific Project Description	Excise Tax Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
	0				
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5

City of Hagerstown
Annual Excise Tax Report
Fiscal Year 2019

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues under Section §9.03 of this Ordinance shall report annually to the Board of County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$ 218,575
Number of Single Family Residential Units	44
Number of Multifamily Residential Units	0
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ 214,203
Amount of Revenues Retained by Municipality	\$ 4,372
c. A detailed accounting of how the revenues that were retained by municipal corporation were distributed among the acceptable uses specified in Section § 9.03(f) of the Ordinance and the specific projects for which the revenues were used.	
Roads	\$ 2
Parks & Recreation	\$ 3
Water and Sanitary Infrastructure	\$ 4
Public Safety	\$ 5
	\$ 0 1

(2) The report prepared by each municipal corporation shall be based on the fiscal year ending on June 30 of the year the report is submitted.

Specific Project Description	Excise Tax Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
	0				
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5



CITY OF HAGERSTOWN, MARYLAND

Finance Department

September 4, 2019

Washington County Administration
Attn: Donna Anders, Fiscal Analyst
Budget & Finance Office
100 West Washington Street
Hagerstown, Maryland 21740

RE: FY2019 Excise Tax Report

Dear Commissioners:

The attached report is to provide annual information as required by the Building Excise Tax Ordinance. The City retained 2% as an administrative fee and has remitted the remaining funds to the County as required.

Should you have any questions, please contact Jeff Lear, Senior Financial Accountant at (301) 739-8577 x159.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jennifer Peterson", is written over the printed name.

Jennifer Peterson
Accounting and Budget Manager

Enclosure

EXCISE TAX SUMMARY
FOR FISCAL YEAR ENDING JUNE 30, 2019

	Total Excise Tax Collected	Collections Distributed to Washington County				Retained by the City		Washington County	
		Education	Library	Roads	Non-Residential (Other)	Administrative	Fee	Total	Total
2018/2019									
July	15,269.00	8,642.23	246.92	2,839.59	3,234.88	305.38		14,963.62	
August	77,615.00	10,047.84	287.08	3,301.43	62,426.34	1,552.31		76,062.69	
September	6,008.00	2,433.93	69.54	799.72	2,584.66	120.15		5,887.85	
October	49.00	33.61	0.96	11.04	2.40	0.99		48.01	
November	-	-	-	-	-	-		-	
December	26,799.00	8,985.91	256.74	2,952.51	14,067.85	535.99		26,263.01	
January	1,630.50	1,118.52	31.96	367.51	79.89	32.61		1,597.88	
February	4,417.00	3,030.06	86.57	995.59	216.43	88.35		4,328.65	
March	5,188.50	3,559.31	101.69	1,169.49	254.24	103.78		5,084.73	
April	8,471.00	5,811.11	166.03	1,909.36	415.08	169.42		8,301.58	
May	55,263.00	4,557.78	130.22	1,497.56	47,972.18	1,105.26		54,157.74	
June	17,865.00	12,255.39	350.15	4,026.77	875.39	357.31		17,507.70	
Total	218,575.00	60,475.69	1,727.86	19,870.57	132,129.34	4,371.55		214,203.46	

Town of Hancock
Annual Excise Tax Report
Fiscal Year 2019

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues under Section §9.03 of this Ordinance shall report annually to the Board of County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$	0
Number of Single Family Residential Units		0
Number of Multifamily Residential Units		0
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$	0
Amount of Revenues Retained by Municipality	\$	0
c. A detailed accounting of how the revenues that were retained by municipal corporation were distributed among the acceptable uses specified in Section § 9.03(f) of the Ordinance and the specific projects for which the revenues were used.		
Roads	\$	2
Parks & Recreation	\$	3
Water and Sanitary Infrastructure	\$	4
Public Safety	\$	5
	\$	0 1

(2) The report prepared by each municipal corporation shall be based on the fiscal year ending on June 30 of the year the report is submitted.

Specific Project Description	Excise Tax Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
	0				
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5

Town of Keedysville
Annual Excise Tax Report
Fiscal Year 2019

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues under Section 8 of this Ordinance shall report annually to the County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$	0
Number of Single Family Residential Units		0
Number of Multifamily Residential Units		
b. Amount of Revenues Remitted to Washington County Commissioners	\$	0
Amount of Revenues Retained by Municipality	\$	0
c. A detailed accounting of how the revenues that were retained by municipal corporation were distributed among the acceptable uses specified in Section 8(5)(b) of the Ordinance and the specific projects for which the revenues were used.		
Roads	\$	2
Parks & Recreation	\$	3
Water and Sanitary Infrastructure	\$	4
Public Safety	\$	5
	\$	0 1

(2) The report prepared by each municipal corporation shall be based on the fiscal year ending on June 30 of the year the report is submitted.

Example of Detail of Specific Projects using retained Excise Tax

Specific Project Description	Excise Tax Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
	0				
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5

Town of Smithsburg
Annual Excise Tax Report
Fiscal Year 2019

As per the Excise Tax Ordinance

Sec.11. Annual Reports

(a) Reports by the municipal corporations.

(1) On or before September 30 of each year, each municipal corporation that retains revenues under Section §9.03 of this Ordinance shall report annually to the Board of County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$ 1,476.00
Number of Single Family Residential Units	3
Number of Multifamily Residentials Units	0
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ 1,041.46
Amount of Revenues Retained by Municipality	\$ 434.54
c. A detailed accounting of how the revenues that were retained by municipal corporation were distributed among the acceptable uses specified in Section § 9.03(f) of the Ordinance and the specific projects for which the revenues were used.	
Roads	\$ 2
Parks & Recreation	\$ 3
Water and Sanitary Infrastructure	\$ 4
Public Safety	\$ 5
	\$ 0 1

(2) The report prepared by each municipal corporation shall be based on the fiscal year ending on June 30 of the year the report is submitted.

Specific Project Description	Excise Tax Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
	0				
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5