

Washington County, Maryland
Excise Tax Report
FY 2021

1. Balance Carried Forward from Prior Year Collections	\$ 3,738,396
Total amount of building excise tax collected during FY2021	2,169,727
Interest credited but not yet appropriated for FY2021	2,980
Less projects closed in FY21 with excise tax as funding source	<u>(1,054,247)</u>
Funds remaining in the special excise tax fund at June 30, 2021	<u><u>\$ 4,856,857</u></u>
2. Amount of funds appropriated from the special excise tax fund during FY2021	<u>\$ 1,294,093</u>
3. Amount of funds expended from the special excise tax fund in FY2021	<u>\$ 1,294,093</u>
4. Summary of appropriated excise tax funds by category for FY2021	
Schools	\$ -
Roads	\$ 487,620
Other	29,000
Library	-
Non-residential	777,473
Total	<u><u>\$ 1,294,093</u></u>
5. Funds remaining in the special excise tax fund as of June 30, 2021	<u>\$ 4,893,715</u>
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 appropraoted 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
Total Appropriated Excise Tax		1,294,093	0	487,620	29,000	0	777,473

Washington County Commissioners
General Fund Capital Projects - Transaction Summary
Fund Balance - Fund 30
FY 20

Account Detail	Budget Budget FY 20	Beginning Balance	Transactions	Closed Projects	Ending Balance
Fees and Taxes					
498630 -- 30 Excise Tax- Schools	690,572	1,408,206.62	978,419.30	849,247.38	1,537,378.54
498631 -- 30 Excise Tax - Roads	361,620	499,720.78	286,194.35	126,000.00	659,915.13
498632 -- 30 Excise Tax - Other	0	141,495.82	67,066.91	29,000.00	179,562.73
498633 -- 30 Excise Tax - Libraries	73,900	86,903.95	2,776.14		114,680.09
498639 -- 30 Excise Tax - Non-residential	727,473	1,602,069.31	850,109.79	50,000.00	2,402,179.10
Fees and Taxes Total	1,853,565	3,738,396.48	2,184,566.49	1,054,247.38	4,893,715.59

Calculation for Interest on Unspent Excise Tax at June 30, 2021

Project	T. Budget	Excise Tax Funding	June Bal	Spent
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Pavement Maintenance & Rehab

30-11620-RDI024 10,953,396 205,000 1.8716%

Spent to date 4,981,922.20
Allocated expense 93,239.95

Eastern Blvd Widening Phase 1

30-11620-RDI042 8,967,100 521,773 5.8187%

Spent to date 1,387,783.69
Allocated expense 80,751.64

Eastern Blvd Widening Phase II

30-11620-RDI044 2,691,300 144,320 5.3625%

Spent to date 1,226,174.04
Allocated expense 65,753.14

Professional Blvd Bridge Phase 1

30-11620-RDI055 8,857,000 423,000 4.7759%

Spent to date 8,786,241.92
Allocated expense 419,620.68

Sharpsburg Elementary School Replacement

30-90000-SCH033 9,565,159 1,540,000 16.1001%

Spent to date 8,874,406.38
Allocated expense 1,428,788.15

Systemic Projects - Library

30-10100-BLD075 0 0 0.0000%

Spent to date 0.00
Allocated expense 0.00

Hancock Public Library

30-10100-BLD077 142,000 73,900 52.0423%

Spent to date 125,460.98
Allocated expense 65,292.72

Total all projects 41,175,955 2,907,993 7.0624%

2,153,446 Total spent on projects at 6/30/21

Total Interest Earnings Credited to Excise Tax Funds

4,890,736 Amount remaining in excise tax revenue at 6/30/21

	Balance		
Schools	1,536,443	31%	936
Roads	659,513	13%	402
Other	179,454	4%	109
Library	114,610	2%	70
Nonresidential	2,400,716	49%	1,463
	<u>4,890,736</u>	<u>100%</u>	<u>2,980</u>

2,737,289 Amount of unspent excise tax at 6/30/21

0.120% Average Monthly Repo Rate

2,980 Earnings for Excise Tax Fund

Interest 2,980

Total remaining 4,893,715 Should agree to Excise Tax Report

Beg 2,230,512 Prior Year unspent plus interest earned

Ending 2,737,289

Average is used for interest calculation

Average 2,483,901

Municipality Annual - Town of Boonsboro
Excise Tax Report
Fiscal Year 2021

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 unders Section 8 of this Ordinance shall report annually to the County Commissioners:

- a. Amount of Revenues the Municipal Corporation received \$ 2,351.00
 Number of Single Family Residential Units 2.00
 Number of Multifamily Residentials Units \$ -
 Number of Business Units \$ -
- b. Amount of Revenues Remitted to Washington County Commissioners \$ \$ 1,658.87
 Amount of Revenues Retained by Municipality \$ \$ 692.13
- 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	\$ \$	692.13	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	692.13				
Project Radio Equipment	-				
Total Uses of Excise Tax	\$692.13				-
	1	2	3	4	5

Excise Tax Collections Fiscal Year 2021Municipality BoonsboroFor Month of July

Date	rec #	Location	Square Footage	Type of Dwelling see below	Fee Applied	Total Excise Tax Collected	Allocation of Excise Tax				
							Education	Library	Roads	Other/NR 28%	Non-Resd 72%
						→ Allocation	70%	2%	23%	5%	Should = 0

Commercial/Non-Residential Excise Tax:

	\$	-								0.00	0.00	0.00
	\$	-								0.00	0.00	0.00
TOTAL SQ FT NON RESIDENTIAL		0										

Excise Tax Permit Fees Post July 1 2008

RNC	\$	-	0.00	0.00	0.00	0.00	0.00					0.00
	\$	-	0.00	0.00	0.00	0.00	0.00					0.00
	\$	-	0.00	0.00	0.00	0.00	0.00					0.00
	\$	-	0.00	0.00	0.00	0.00	0.00					0.00
	\$	-	0.00	0.00	0.00	0.00	0.00					0.00
	\$	-	0.00	0.00	0.00	0.00	0.00					0.00
	\$	-	0.00	0.00	0.00	0.00	0.00					0.00
	\$	-	0.00	0.00	0.00	0.00	0.00					0.00

Total Collected	\$	-	0.00	0.00	0.00	0.00	0.00			0.00		0.00
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Less 2% Admin Fee						0.00	0.00		0.00		0.00	
TOTAL SQ FT RESIDENTIAL		0										

Total Amounts for Municipal Town and County Before Credits			0.00	0.00	0.00	0.00	0.00		0.00			
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Credits Issued

			0.00	0.00	0.00	0.00	0.00		0.00			0.00
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Total Amounts for Municipal Town and County After Credits			0.00	0.00	0.00	0.00	0.00		0.00			
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Amount Retained by Municipality

0.00

Amount Remitted to Washington County

0.00

R	Non-residential Retail	\$	1.00
R15	Non-residential Retail>15,000	\$	3.00
NR	Non-residential Non-Retail	\$	1.00
RNC	Residential New Construction	\$	1.00
RADD	Residential Addition	\$	0.50

* Municipalities without County approved APFO agreement are to use allocation of 97%/3% (the above section for pre July 12th fees).

* Municipalities without County approved APFO agreement are to use allocation of 97%/3% (the above section for pre July 12th fees).

[illegible]

For Month of October

Commercial/Non-Residential Excise Tax:

TOTAL SQ FT NON RESIDENTIAL

Excise Tax Permit Fees Post July 1 2008

Total Collected	\$	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Less 2% Admin Fee

TOTAL SQ FT RESIDENTIAL

Total Amounts for Municipal Town and County Before Credits

Credits Issued

R	Non-residential Retail	\$	1.00
R15	Non-residential Retail>15,000	\$	3.00
NR	Non-residential Non-Retail	\$	1.00
RNC	Residential New Construction	\$	1.00
RADD	Residential Addition	\$	0.50

* Municipalities without County approved APFO agreement are to use allocation of 97%/3% (the above section for pre July 12th fees).

For Month of November

* Municipalities without County approved APFO agreement are to use allocation of 97%/3% (the above section for pre July 12th fees).

[illegible]

* Municipalities without County approved APFO agreement are to use allocation of 97%/3% (the above section for pre July 12th fees).

For Month of February

Commercial/Non-Residential Excise Tax:TOTAL SQ FT NON RESIDENTIAL**Excise Tax Permit Fees Post July 1 2008**

Total Collected	\$	1,620.00	1,620.00	1,134.00	32.40	372.60	81.00	0.00	0.00
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Less 2% Admin Fee

(22.68)	(0.65)	0.00	0.00	0.00
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TOTAL SQ FT RESIDENTIAL

Total Amounts for Municipal Town and County Before Credits

1,620.00	1,111.32	31.75	372.60	81.00	0.00
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Credits Issued

0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Amounts for Municipal Town and County After Credits

1.620,00	1.111,32	31,75	372,60	81,00	0,00
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Amount Retained by Municipality

476.93

Amount Remitted to Washington County

1.143.07

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For Month of June

Commercial/Non-Residential Excise Tax:

00

TOTAL SQ FT NON RESIDENTIAL

0

Excise Tax Permit Fees Post July 1 2008

[illegible]

Total Collected	\$	-	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Less 2% Admin Fee

TOTAL SQ FT RESIDENTIAL

0

Total Amounts for Municipal Town and County Before Credits

Credits Issued

0.00	0.00	0.00	0.00	0.00	0.00	0.00
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Total Amounts for Municipal Town and County After Credits

0.00	0.00	0.00	0.00	0.00	0.00
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Amount Retained by Municipality

0.00

Amount Remitted to Washington County

0.00

R	Non-residential Retail	\$ 1.00
R15	Non-residential Retail>15,000	\$ 3.00
NR	Non-residential Non-Retail	\$ 1.00
RNC	Residential New Construction	\$ 1.00
RADD	Residential Addition	\$ 0.50

* Municipalities without County approved APFO agreement are to use allocation of 97%/3% (the above section for pre July 12th fees).

Town of CLEARSPRING
Annual Excise Tax Report
Fiscal Year 2021

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		0
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



CITY OF HAGERSTOWN, MARYLAND

Finance Department

July 16, 2021

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

RE: FY2021 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 that reads "Brooke Garver". The signature is fluid and cursive, with the first name "Brooke" being more prominent than the last name "Garver".

Brooke Garver
Accounting and Budget Manager

Enclosure

Town of
Annual Excise Tax Report
Fiscal Year 2021

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	\$ 507,337
Number of Single Family Residential Units	169
Number of Multifamily Residential Units	0

b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ 497,190
Amount of Revenues Retained by Municipality	\$ 10,147

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

EXCISE TAX SUMMARY
FOR FISCAL YEAR ENDING JUNE 30, 2021

	Total Excise Tax Collected	Collections Distributed to Washington County				Retained by the City		Washington County Total
		Education	Library	Roads	Non-Residential (Other)	Administrative Fee		
2020/2021								
July	49,598.00	32,172.03	919.20	10,570.81	4,944.00	991.96		48,606.04
August	24,544.00	16,837.18	481.06	5,532.22	1,202.66	490.88		24,053.12
September	13,345.00	9,154.67	261.56	3,007.96	653.91	266.91		13,078.10
October	36,444.00	23,264.32	664.69	7,643.99	4,142.11	728.89		35,715.11
November	21,426.00	11,871.92	339.20	3,900.77	4,885.59	428.52		20,997.48
December	15,967.00	10,953.36	312.95	3,598.96	782.38	319.35		15,647.65
January	89,062.50	60,747.02	1,735.63	19,959.73	4,838.88	1,781.25		87,281.26
February	59,092.00	40,537.11	1,158.20	13,319.34	2,895.51	1,181.84		57,910.16
March	60,336.00	41,390.50	1,182.59	13,599.73	2,956.46	1,206.72		59,129.28
April	39,965.50	27,416.33	783.32	9,008.22	1,958.31	799.32		39,166.18
May	47,316.00	32,458.78	927.39	10,665.03	2,318.48	946.32		46,369.68
June	50,241.00	31,002.40	885.78	10,186.50	7,161.50	1,004.82		49,236.18
Total	507,337.00	337,805.62	9,651.57	110,993.26	38,739.79	10,146.78		497,190.24

**Town of Hancock
Annual Excise Tax Report
Fiscal Year 2021**

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		0
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 Keedysville
Annual Excise Tax Report
Fiscal Year 2021

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	\$	2,721	
Number of Single Family Residential Units		1	
Number of Multifamily Residential Units			
b. Amount of Revenues Remitted to Washington County Commissioners	\$	1,920	
Amount of Revenues Retained by Municipality	\$	801	
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	\$	801 4
	Public Safety	\$	5
		\$	801 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
Antietam Drive Waterline Replacement & Extension	801			801	
	0				
	0				
	0				
Total Uses of Excise Tax	801	0	0	0	0
	1	2	3	4	5

**Town of Smithsburg
Annual Excise Tax Report
Fiscal Year 2021**

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	\$ <u>127,871</u>
Number of Single Family Residential Units	<u>53</u>
Number of Multifamily Residentials Units	<u>0</u>

b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ <u>90,226</u>
Amount of Revenues Retained by Municipality	<u>\$ 37,645</u>

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	\$ <u>2</u>
Parks & Recreation	\$ <u>3</u>
Water and Sanitary Infrastructure	\$ <u>4</u>
Public Safety	\$ <u>5</u>
	<u>\$ 0 1</u>

(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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>