

Washington County, Maryland
Excise Tax Report
FY 2020

1. Balance Carried Forward from Prior Year Collections	\$ 3,472,348
Total amount of building excise tax collected during FY2020	818,889
Interest credited but not yet appropriated for FY2020	14,839
Less projects closed in FY20 with excise tax as funding source	<u>(567,680)</u>
Funds remaining in the special excise tax fund at June 30, 2020	<u>\$ 3,738,396</u>
2. Amount of funds appropriated from the special excise tax fund during FY2020	<u>\$ 2,512,993</u>
3. Amount of funds expended from the special excise tax fund in FY2020	<u>\$ 1,870,564</u>
4. Summary of appropriated excise tax funds by category for FY2020	
Schools	\$ 1,155,000
Roads	\$ 487,620
Other	29,000
Library	63,900
Non-residential	777,473
Total	<u>\$ 2,512,993</u>
5. Funds remaining in the special excise tax fund as of June 30, 2020	<u>\$ 3,738,396</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 appropriated are as follows:	

Municipality Annual - Town of Boonsboro
Excise Tax Report
Fiscal Year 2020

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	\$	90.00
Number of Single Family Residential Units		1.00
Number of Multifamily Residentials Units	\$	-
Number of Business Units	\$	-
b. Amount of Revenues Remitted to Washington County Commissioners	\$ \$	63.50
Amount of Revenues Retained by Municipality	\$ \$	26.50

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	\$ \$	26.50	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 Total	Excise Tax Roads	Excise Tax Parks & Rec	Excise Tax W & S	Excise Tax Pub Safety
---------------------------------	---------------------	---------------------	---------------------------	---------------------	--------------------------

Project Water Treatment

Project Anywhere Road

Shafer Park Development 26.50

Project Radio Equipment -

Total Uses of Excise Tax	\$26.50	-
	1	2
	3	4
	5	



CITY OF HAGERSTOWN, MARYLAND

Finance Department

July 22, 2020

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

RE: FY2020 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 written in a cursive, flowing style.

Brooke Garver
Accounting and Budget Manager

Enclosure

City of Hagerstown
Annual Excise Tax Report
Fiscal Year 2020

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	\$ 264,314
Number of Single Family Residential Units	<u>80</u>
Number of Multifamily Residential Units	<u>0</u>
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ 259,028
Amount of Revenues Retained by Municipality	<u>\$ 5,286</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	\$ 2
Parks & Recreation	\$ 3
Water and Sanitary Infrastructure	\$ 4
Public Safety	\$ 5
	<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>
	1	2	3	4	5

EXCISE TAX SUMMARY
FOR FISCAL YEAR ENDING JUNE 30, 2020

	Total Excise Tax Collected	Collections Distributed to Washington County			Retained by the City		Washington County Total
		Education	Library	Roads	Non-Residential (Other)	Administrative Fee	
2019/2020							
July	4,963.00	3,404.62	97.27	1,118.66	243.19	99.26	4,863.74
August	7,934.00	5,442.72	155.51	1,788.32	388.77	158.68	7,775.32
September	92,398.00	63,385.03	1,811.00	20,826.51	4,527.50	1,847.96	90,550.04
October	8,431.00	4,764.96	136.14	1,565.63	1,795.66	168.61	8,262.39
November	11,069.00	7,593.33	216.95	2,494.95	542.38	221.39	10,847.61
December	7,744.00	5,312.38	151.78	1,745.50	379.46	154.88	7,589.12
January	3,182.00	2,182.85	62.37	717.22	155.92	63.64	3,118.36
February	9,873.00	6,772.88	193.51	2,225.37	483.78	197.46	9,675.54
March	5,288.00	3,627.57	103.64	1,191.92	259.11	105.76	5,182.24
April	18,185.00	12,474.91	356.43	4,098.90	891.07	363.70	17,821.31
May	3,005.00	2,061.43	58.90	677.33	147.25	60.10	2,944.91
June	92,242.00	24,932.67	712.36	8,192.16	56,559.96	1,844.85	90,397.15
Total	264,314.00	141,955.35	4,055.86	46,642.47	66,374.05	5,286.29	259,027.73

Town of CLEARSPRING
Annual Excise Tax Report
Fiscal Year 2020

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 Hancock
Annual Excise Tax Report
Fiscal Year 2020**

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 2020

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 Smithsburg
Annual Excise Tax Report
Fiscal Year 2020**

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>\$4,603.00</u>
Number of Single Family Residential Units	<u>6</u>
Number of Multifamily Residential Units	<u>0</u>

b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ <u>\$3,247.87</u>
Amount of Revenues Retained by Municipality	<u>\$ 1,355.13</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>