

Washington County, Maryland  
Excise Tax Report  
FY 2022

1. Balance Carried Forward from Prior Year Collections	\$ 4,893,715
Total amount of building excise tax collected during FY2022	4,823,707
Interest credited but not yet appropriated for FY2022	1,797
Less projects closed in FY22 with excise tax as funding source	<u>(1,665,895)</u>
Funds remaining in the special excise tax fund at June 30, 2022	<u><u>\$ 8,053,324</u></u>
2. Amount of funds appropriated from the special excise tax fund during FY2022	<u>\$ 3,488,745</u>
3. Amount of funds expended from the special excise tax fund in FY2022	<u>\$ 1,802,953</u>
4. Summary of appropriated excise tax funds by category for FY2022	
Schools	\$ 1,575,752
Roads	487,620
Other	29,000
Library	83,900
Non-residential	1,312,473
Total	<u><u>\$ 3,488,745</u></u>
5. Funds remaining in the special excise tax fund as of June 30, 2022	<u>\$ 8,053,324</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:	

Washington County, Maryland  
Excise Tax Report  
FY2022

Account Number			498630	498631	498632	498633	498639
Project Description	S	Budget	Excise Tax Schools	Excise Tax Roads	Excise Tax Other	Excise Tax Library	Excise Tax Non-res
---30 11320 BLD089 Detention Center Building Improvements	O	73,812					73,812
---30 11320 BLD089 Detention Center Building Improvements	C	62,188					62,188
---30 11620 BLD093 Police, Fire and Emerg Services Training Facility	C	200,000					200,000
---30 11525 BLD107 Burn Building - PSTC	O	199,000					199,000
---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	O	521,773	0	217,300	0	0	304,473
---30 11620 RDI044 Eastern Blvd Widening - Phase 11	O	144,320	0	144,320	0	0	0
---30 11620 RDI055 Professional Blvd Bridge Phase I	O	37,319	0	0	0	0	37,319
---30 11620 RDI055 Professional Blvd Bridge Phase I	C	385,681	0	0	0	0	385,681
---30 90000 SCH006 Maintenance Projects	O	182,031	182,031	0	0	0	0
---30 90000 SCH006 Maintenance Projects	C	702,969	702,969	0	0	0	0
---30 90000 SCH033 Sharpsburg Elementary School Replacement	O	10,000	10,000	0	0	0	0
---30 90000 SCH033 Sharpsburg Elementary School Replacement	C	680,752	680,752	0	0	0	0
---30 10100 BLD077 Hancock Public Library	C	83,900	0	0	0	83,900	0
Total Appropriated Excise Tax		3,488,745	1,575,752	487,620	29,000	83,900	1,312,473

Washington County Commissioners  
General Fund Capital Projects - Transaction Summary  
Fund Balance - Fund 30  
FY 22

Account Detail	Budget Budget FY 23	Beginning Balance	Transactions	Closed Projects	Ending Balance
<b>Fees and Taxes</b>					
498630 -- 30 Excise Tax- Schools	192,031	1,537,378.54	1,027,738.00	729,126.39	1,835,990.15
498631 -- 30 Excise Tax - Roads	361,620	659,915.13	310,260.31	126,000.00	844,175.44
498632 -- 30 Excise Tax - Other	0	179,562.73	66,308.49	29,000.00	216,871.22
498633 -- 30 Excise Tax - Libraries	0	114,680.09	27,007.67	83,900.00	57,787.76
498639 -- 30 Excise Tax - Non-residential	614,604	2,402,179.10	3,394,189.37	697,868.45	5,098,500.02
<b>Fees and Taxes Total</b>	<b>1,168,255</b>	<b>4,893,715.59</b>	<b>4,825,503.84</b>	<b>1,665,894.84</b>	<b>8,053,324.59</b>

**Calculation for Interest on Unspent Excise Tax at June 30, 2022**

Project	T. Budget	Excise Tax Funding	June Bal	Spent
<b>Detention Center Improvements</b>				
30-11320-BLD089	264,361	136,000	51.4448%	
Spent to date			74,122.74	
Allocated expense				62,187.74
<b>Police, Fire, and Emerg Services Training Center</b>				
30-11620-BLD093	14,695,000	200,000	1.3610%	
Spent to date			13,691,288.56	
Allocated expense				200,000.00
<b>PSTC Burn Building</b>				
30-11525-BLD107	500,000	199,000	39.8000%	
Spent to date			0.00	
Allocated expense				0.00
<b>Pavement Maintenance &amp; Rehab</b>				
30-11620-RDI024	10,721,474	205,000	1.9121%	
Spent to date			5,926,437.08	
Allocated expense				205,000.00
<b>Eastern Blvd Widening Phase I</b>				
30-11620-RDI042	8,967,100	521,773	5.8187%	
Spent to date			1,387,783.69	
Allocated expense				80,751.64
<b>Eastern Blvd Widening Phase II</b>				
30-11620-RDI044	2,691,300	144,320	5.3625%	
Spent to date			1,226,174.04	
Allocated expense				65,753.14
<b>Professional Blvd Bridge Phase 1</b>				
30-11620-RDI055	8,857,000	423,000	4.7759%	
Spent to date			8,819,680.71	
Allocated expense				385,680.71
<b>BOE - Capital Maintenance</b>				
30-90000-SCH006	7,339,224	885,000	12.0585%	
Spent to date			1,856,910.78	
Allocated expense				702,969.39
<b>Sharpsburg Elementary School Replacement</b>				
30-90000-SCH033	690,752	690,752	100.0000%	
Spent to date			26,157.00	
Allocated expense				26,157.00
<b>Systemic Projects - Library</b>				
30-10100-BLD075	0	0	0.0000%	
Spent to date			0.00	
Allocated expense				0.00
<b>Hancock Public Library</b>				
30-10100-BLD077	1,000,000	83,900	8.3900%	
Spent to date			887,400.24	
Allocated expense				74,452.88
Total all projects	55,726,211	3,488,745	6.2605%	

**1,802,953** Total spent on projects at 6/30/22

**Total Interest Earnings Credited to Excise Tax Funds**

	Balance		
Schools	1,835,580	23%	410
Roads	843,987	10%	188
Other	216,823	3%	48
Library	57,775	1%	13
Nonresidential	5,097,362	63%	1,138
	8,051,528	100%	1,797
Interest	1,797		

8,051,528 Amount remaining in excise tax revenue at 6/30/22

6,248,575 Amount of unspent excise tax at 6/30/22

0.040% Average Monthly Repo Rate

**1,797** Earnings for Excise Tax Fund

**Total remaining** 8,053,324 Should agree to Excise Tax Report

Average is used for interest calculation

Beg	2,740,269	Prior Year unspent plus interest earned
Ending	6,248,575	
Average	4,494,422	



# CITY OF HAGERSTOWN, MARYLAND

Finance Department

July 27, 2022

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

RE: FY2022 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.

Brooke Garver  
Accounting and Budget Manager

Enclosure

**Town of**  
**Annual Excise Tax Report**  
**Fiscal Year 2022**

**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	\$ 237,836
Number of Single Family Residential Units	84
Number of Multifamily Residential Units	0

b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ 233,079
Amount of Revenues Retained by Municipality	\$ 4,757

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, 2022**

	Total Excise Tax Collected	Collections Distributed to Washington County			Retained by the City		Washington County Total
		Education	Library	Roads	Non-Residential (Other)	Administrative Fee	
2021/2022							
July	4,200.00	-	-	-	4,116.00	84.00	4,116.00
August	1,906.00	1,307.52	37.36	429.61	93.39	38.12	1,867.88
September	35,224.00	23,768.53	679.10	7,809.66	2,262.23	704.47	34,519.52
October	34,858.00	23,912.59	683.22	7,856.99	1,708.04	697.16	34,160.84
November	21,520.00	14,762.72	421.79	4,850.61	1,054.48	430.40	21,089.60
December	3,672.00	2,518.99	71.97	827.67	179.93	73.44	3,598.56
January	4,060.00	2,785.16	79.58	915.12	198.94	81.20	3,978.80
February	84,161.00	57,734.45	1,649.56	18,969.89	4,123.89	1,683.21	82,477.79
March	33,534.00	23,004.32	657.27	7,558.56	1,643.17	670.68	32,863.32
April	5,389.00	3,696.85	105.62	1,214.68	264.06	107.79	5,281.21
May	11,424.00	7,713.38	220.38	2,534.40	727.36	228.48	11,195.52
June	(2,112.00)	(1,448.83)	(41.40)	(476.04)	(103.49)	(42.24)	(2,069.76)
Total	237,836.00	159,755.68	4,564.45	52,491.15	16,268.00	4,756.71	233,079.28

Municipality Annual - Town of Boonsboro  
**Excise Tax Report**  
**Fiscal Year 2022**

**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	\$ 4,092.50
Number of Single Family Residential Units	<u>2.00</u>
Number of Multifamily Residentials Units	\$ -
Number of Business Units	<u>\$ 1.00</u>
b. Amount of Revenues Remitted to Washington County Commissioners	\$ \$ 2,887.67
Amount of Revenues Retained by Municipality	<u>\$ \$ 1,204.83</u>

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	\$	<b>2</b>
Parks & Recreation	\$ \$ 1,204.83	<b>3</b>
Water and Sanitary Infrastructure	\$	<b>4</b>
Public Safety	\$	<b>5</b>
	<u>\$</u>	<b>1</b>

**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 1,204.83

Project Radio Equipment

Total Uses of Excise Tax	<u>\$1,204.83</u>	<u>-</u>	<u>1,204.83</u>	<u>-</u>	<u>-</u>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>



**Town of  
Town of Clear Spring  
Fiscal Year 2022**

**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  
Hancock Fiscal  
Year 2022**

**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 Residentials 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  
Fiscal Year 2022**

**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 Smithsburg  
Annual Excise Tax Report  
Fiscal Year 2022**

**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	\$	1,307
	Number of Single Family Residential Units		1
	Number of Multifamily Residential Units		0
b.	Amount of Revenues Remitted to the Board of Washington County Commissioners	\$	922
	Amount of Revenues Retained by Municipality	\$	385
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