

Washington County, Maryland
Excise Tax Report
FY 2026

1. Balance Carried Forward from Prior Year Collections	\$ 14,579,349
Total amount of building excise tax collected during FY2026	924,379
Interest credited but not yet appropriated for FY2026	312,038
Less projects closed in FY26 with excise tax as funding source	(2,290,985)
Less excise tax spent in FY26 but project is not yet completed	<u>(194,959)</u>
Funds remaining in the special excise tax fund at June 30, 2026	<u><u>\$ 13,329,823</u></u>
2. Amount of funds appropriated from the special excise tax fund during FY2026	<u>\$ 5,012,124</u>
3. Amount of funds expended from the special excise tax fund in FY2026	<u>\$ 2,485,944</u>
4. Summary of appropriated excise tax funds by category for FY2026	
Schools	\$ 1,722,031
Roads	487,620
Other	29,000
Library	20,000
Non-residential	2,753,473
Total	<u><u>\$ 5,012,124</u></u>
5. Funds remaining in the special excise tax fund as of June 30, 2026	<u>\$ 13,329,823</u>
6. A detailed accounting of how the revenues were distributed among the acceptable uses specified in Section §9.03(f) of the Building Excise Tax Ordinance and the specific projects for which the revenues were appropriated are as follows:	

Account Detail	Budget FY 26	Beginning Balance	Transactions	Closed Projects	Ending Balance	Spent But Open	Unspent Balance
Fees and Taxes							
498630 -- 30 Excise Tax- Schools	642,867	3,649,883.93	490,778.18	1,079,163.52	3,061,498.59		3,061,498.59
498631 -- 30 Excise Tax - Roads	361,620	1,059,604.37	151,507.49	126,000.00	1,085,111.86	104,269.88	980,841.98
498632 -- 30 Excise Tax - Other	0	756,746.27	79,718.60	29,000.00	807,464.87		807,464.87
498633 -- 30 Excise Tax - Libraries	13,178	87,107.60	14,190.31	6,821.41	94,476.50		94,476.50
498639 -- 30 Excise Tax - Non-residential	1,703,473	9,026,007.29	500,222.77	1,050,000.00	8,476,230.06	90,689.23	8,385,540.83
Fees and Taxes Total	2,721,138	14,579,349	1,236,417	2,290,985	13,524,782	194,959	13,329,823



CITY OF HAGERSTOWN, MARYLAND

Finance & Accounting Department

One East Franklin Street • Hagerstown, MD 21740

Telephone: 301.766.4142 • Website: www.hagerstownmd.org

July 22, 2026

Washington County Administration
Attn: Kelcee Mace, Chief Financial Officer
Budget & Finance Office
100 West Washington Street
Hagerstown, Maryland 21740

RE: FY2026 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,

Brooke Garver
Accounting and Budget Manager

Enclosure



City of Hagerstown
Annual Excise Tax Report
Fiscal Year 2026

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 §9.03 of this Ordinance shall report annually to the Board of County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$	206,010
Number of Single Family Residential Units		48
Number of Multifamily Residential Units		0
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$	201,890
Amount of Revenues Retained by Municipality	\$	4,120
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, 2026**

	Total Excise Tax Collected	Collections Distributed to Washington County				Retained by the City	Washington County
		Education	Library	Roads	Non-Residential (Other)	Administrative Fee	County Total
<u>2025/2026</u>							
July	4,936.00	3,386.10	96.75	1,112.57	241.86	98.72	4,837.28
August	-	-	-	-	-	-	-
September	4,030.00	2,764.58	78.99	908.36	197.47	80.60	3,949.40
October	11,239.00	410.91	11.74	135.01	10,456.55	224.79	11,014.21
November	10,326.00	-	-	-	10,119.48	206.52	10,119.48
December	25,068.00	13,138.27	375.38	4,316.86	6,736.13	501.36	24,566.64
January	52,000.10	5,902.69	168.65	1,939.45	42,949.31	1,040.00	50,960.10
February	8,265.50	5,670.13	162.00	1,863.04	405.01	165.32	8,100.18
March	57,841.00	6,092.37	174.07	2,001.78	48,415.97	1,156.81	56,684.19
April	30,170.00	20,696.62	591.33	6,800.32	1,478.33	603.40	29,566.60
May	670.60	-	-	-	657.19	13.42	657.19
June	1,464.00	1,004.30	28.69	329.99	71.74	29.28	1,434.72
Total	206,010.20	59,065.97	1,687.60	19,407.38	121,729.04	4,120.22	201,889.99

Municipality Annual - Town of Boonsboro
Excise Tax Report
Fiscal Year 2026

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	\$ 46,150.00
Number of Single Family Residential Units	<u>16.00</u>
Number of Multifamily Residentials Units	<u>\$ -</u>
Number of Business Units	<u>\$ 1.00</u>
b. Amount of Revenues Remitted to Washington County Commissioners	\$ \$ 32,563.44
Amount of Revenues Retained by Municipality	<u>\$ \$ 13,586.56</u>
c. Amount of Revenues due from Washington County Commissioners	<u>\$ \$ 5,583.20</u>
Total Collected and Received for FY2026	\$ 19,169.76

d. 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	\$ \$ 9,584.88	2
Parks & Recreation	\$ \$ 9,584.88	3
Water and Sanitary Infrastructure	\$	4
Public Safety	<u>\$</u>	5
	<u>\$ \$ 19,169.76</u>	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		9584.88			
Shafer Park Development			9,584.88		
Project Radio Equipment					
Total Uses of Excise Tax	<u>\$19,169.76</u>	<u>9,584.88</u>	<u>9,584.88</u>	<u>-</u>	<u>-</u>
	1	2	3	4	5

**Town of Smithsburg
Annual Excise Tax Report
Fiscal Year 2026**

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 §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	\$	0	2
	Parks & Recreation	\$		3
	Water and Sanitary Infrastructure	\$		4
	Public Safety	\$	0	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
Roads		0			
Public Safety					
	0				
	0				
	0				
Total Uses of Excise Tax	0	0	0	0	0
	1	2	3	4	5