

Washington County, Maryland
Excise Tax Report
FY 2025

1. Balance Carried Forward from Prior Year Collections	\$ 14,019,532
Total amount of building excise tax collected during FY2025	2,038,226
Interest credited but not yet appropriated for FY2025	336,373
Less projects closed in FY25 with excise tax as funding source	(1,814,782)
Less excise tax spent in FY25 but project is not yet completed	<u>(577,509)</u>
Funds remaining in the special excise tax fund at June 30, 2025	<u><u>\$ 14,001,841</u></u>
2. Amount of funds appropriated from the special excise tax fund during FY2025	<u>\$ 1,740,000</u>
3. Amount of funds expended from the special excise tax fund in FY2025	<u>\$ 2,392,291</u>
4. Summary of appropriated excise tax funds by category for FY2025	
Schools	\$ -
Roads	126,000
Other	29,000
Library	10,000
Non-residential	1,575,000
Total	<u><u>\$ 1,740,000</u></u>
5. Funds remaining in the special excise tax fund as of June 30, 2025	<u>\$ 14,001,841</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 appropraoted are as follows:	

Washington County Commissioners
General Fund Capital Projects - Transaction Summary
Fund Balance - Fund 30
FY 25

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	567,031	3,167,337.53	482,546.40	0.00	3,649,883.93	567,031.00	3,082,852.93
498631 -- 30 Excise Tax - Roads	361,620	1,026,185.29	159,419.08	126,000.00	1,059,604.37	10,477.95	1,049,126.42
498632 -- 30 Excise Tax - Other	0	718,803.64	66,942.63	29,000.00	756,746.27	0.00	756,746.27
498633 -- 30 Excise Tax - Libraries	10,000	73,347.97	13,759.63	0.00	87,107.60	0.00	87,107.60
498639 -- 30 Excise Tax - Non-residential	503,473	9,033,857.96	1,651,931.33	1,659,782.00	9,026,007.29	0.00	9,026,007.29
Fees and Taxes Total	1,442,124.00	14,019,532.39	2,374,599.07	1,814,782.00	14,579,349.46	577,508.95	14,001,840.51



CITY OF HAGERSTOWN, MARYLAND

Finance & Accounting Department

One East Franklin Street • Hagerstown, MD 21740

Telephone: 301.766.4142 • Website: www.hagerstownmd.org

August 29, 2025

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

RE: FY2025 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 2025**

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	\$ 196,087
Number of Single Family Residential Units	<u>53</u>
Number of Multifamily Residential Units	<u>0</u>
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ 192,165
Amount of Revenues Retained by Municipality	<u>\$ 3,922</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, 2025

	Total Excise Tax Collected	Collections Distributed to Washington County			Retained by the City		Washington County Total
		Education	Library	Roads	Non-Residential (Other)	Administrative Fee	
2023/2024							
July	57,722.00	39,597.29	1,131.35	13,010.54	2,828.38	1,154.44	56,567.56
August	7,912.00	5,427.63	155.08	1,783.36	387.69	158.24	7,753.76
September	18,282.00	12,541.45	358.33	4,120.76	895.82	365.64	17,916.36
October	5,110.00	3,505.46	100.16	1,151.79	250.39	102.20	5,007.80
November	46,089.00	175.62	5.02	57.70	44,928.88	921.78	45,167.22
December	-	-	-	-	-	-	-
January	185.00	126.91	3.63	41.70	9.07	3.70	181.31
February	357.00	244.90	7.00	80.47	17.49	7.14	349.86
March	26,883.00	18,441.74	526.91	6,059.43	1,317.27	537.65	26,345.35
April	27,071.80	1,050.27	30.01	345.09	25,105.00	541.43	26,530.37
May	1,816.00	1,245.78	35.59	409.33	88.98	36.32	1,779.68
June	4,659.00	3,196.07	91.32	1,050.14	228.29	93.18	4,565.82
Total	196,086.80	85,553.12	2,444.40	28,110.31	76,057.26	3,921.72	192,165.09

**Town of Smithsburg
Annual Excise Tax Report
Fiscal Year 2025**

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	\$	8,666 2
	Parks & Recreation	\$	3
	Water and Sanitary Infrastructure	\$	4
	Public Safety	\$	0 5
		\$	8,666 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		8,666			
Public Safety					
	0				
	0				
	0				
Total Uses of Excise Tax	0	8,666	0	0	0
	1	2	3	4	5

Municipality Annual - Town of Boonsboro

Excise Tax Report

Fiscal Year 2025

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	\$	0.00	
Number of Single Family Residential Units		0.00	
Number of Multifamily Residentials Units	\$	-	
Number of Business Units	\$	-	
b. Amount of Revenues Remitted to Washington County Commissioners	\$	\$	-
Amount of Revenues Retained by Municipality	\$	\$	-
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 § 9.03(f) 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		-	-		-
	1	2	3	4	5