

Washington County, Maryland  
Excise Tax Report  
FY 2024

1. Balance Carried Forward from Prior Year Collections		\$ 12,748,908
Total amount of building excise tax collected during FY2024		1,143,263
Interest credited but not yet appropriated for FY2024		368,710
Less projects closed in FY24 with excise tax as funding source		<u>(241,349)</u>
Funds remaining in the special excise tax fund at June 30, 2024		<u>\$ 14,019,532</u>
2. Amount of funds appropriated from the special excise tax fund during FY2024		<u>\$ 1,768,255</u>
3. Amount of funds expended from the special excise tax fund in FY2024		<u>\$ 325,639</u>
4. Summary of appropriated excise tax funds by category for FY2024		
Schools	\$	577,031
Roads		487,620
Other		29,000
Library		10,000
Non-residential		664,604
Total		<u>\$ 1,768,255</u>
5. Funds remaining in the special excise tax fund as of June 30, 2024		<u>\$ 14,019,532</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:		

**Washington County Commissioners**  
**General Fund Capital Projects - Transaction Summary**  
**Fund Balance - Fund 30**  
**FY 24**

Account Detail	Budget Carry Over To FY 25	Beginning Balance	Transactions	Closed Projects	Ending Balance
<b>Fees and Taxes</b>					
498630 -- 30 Excise Tax- Schools	567,031	2,514,393.91	652,943.62	0.00	3,167,337.53
498631 -- 30 Excise Tax - Roads	361,620	939,255.08	212,930.21	126,000.00	1,026,185.29
498632 -- 30 Excise Tax - Other	0	661,678.12	86,125.52	29,000.00	718,803.64
498633 -- 30 Excise Tax - Libraries	0	67,110.47	16,237.50	10,000.00	73,347.97
498639 -- 30 Excise Tax - Non-residential	588,255	8,566,470.65	543,736.39	76,349.08	9,033,857.96
<b>Fees and Taxes Total</b>	<b>1,516,906</b>	<b>12,748,908.23</b>	<b>1,511,973.24</b>	<b>241,349.08</b>	<b>14,019,532.39</b>



# CITY OF HAGERSTOWN, MARYLAND

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**Finance & Accounting Department**  
One East Franklin Street • Hagerstown, MD 21740  
Telephone: 301.766.4142 • Website: [www.hagerstownmd.org](http://www.hagerstownmd.org)

August 27, 2024

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

RE: FY2024 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".

Brooke Garver  
Accounting and Budget Manager

Enclosure



**Town of  
Annual Excise Tax Report  
Fiscal Year 2024**

**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>57,270</u>
Number of Single Family Residential Units	<u>27</u>
Number of Multifamily Residential Units	<u>0</u>

b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$ <u>56,124</u>
Amount of Revenues Retained by Municipality	<u>\$ 1,145</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	\$	<u>5</u>
		<u><u>0</u></u> 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	<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, 2024**

	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	-	-	-	-	-	-	-	-
August	-	-	-	-	-	-	-	-
September	-	-	-	-	-	-	-	-
October	2,644.50	1,814.13	51.83	596.07	129.58	52.88	2,591.61	
November	5,766.00	3,955.48	113.01	1,299.66	282.53	115.32	5,650.68	
December	6,270.00	4,301.22	122.89	1,413.26	307.23	125.40	6,144.60	
January	6,594.00	4,523.48	129.24	1,486.29	323.11	131.88	6,462.12	
February	7,830.00	-	-	-	7,673.40	156.60	7,673.40	
March	7,886.00	1,201.87	34.34	394.90	6,097.17	157.72	7,728.28	
April	1,549.00	1,062.61	30.36	349.14	75.90	30.99	1,518.01	
May	10,861.00	7,450.65	212.88	2,448.07	532.19	217.21	10,643.79	
June	7,869.00	5,398.13	154.23	1,773.67	385.58	157.39	7,711.61	
<b>Total</b>	<b>57,269.50</b>	<b>29,707.57</b>	<b>848.78</b>	<b>9,761.06</b>	<b>15,806.69</b>	<b>1,145.39</b>	<b>56,124.10</b>	

**Town of Smithsburg  
Annual Excise Tax Report  
Fiscal Year 2024**

**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	\$	10,490	
Number of Single Family Residential Units		0	
Number of Multifamily Residential Units		2	
b. Amount of Revenues Remitted to the Board of Washington County Commissioners	\$	7,402	
Amount of Revenues Retained by Municipality	\$	3,088	
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	\$ 167,835 <b>2</b>
		Parks & Recreation	\$ <b>3</b>
		Water and Sanitary Infrastructure	\$ <b>4</b>
		Public Safety	\$ 3,490 <b>5</b>
			<u>\$ 171,325 <b>1</b></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
Roads		167,835			
Public Safety					3,490
	0				
	0				
	0				
Total Uses of Excise Tax	<u>0</u>	<u>167,835</u>	<u>0</u>	<u>0</u>	<u>3,490</u>
	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

Municipality Annual - Town of Boonsboro  
**Excise Tax Report**  
**Fiscal Year 2024**

**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 County Commissioners:

a. Amount of Revenues the Municipal Corporation received	\$ 24,950.00
Number of Single Family Residential Units	0.00
Number of Multifamily Residential Units	\$ -
Number of Business Units	\$ -

b. Amount of Revenues Remitted to Washington County Commissioners	\$ \$ 17,604.72
Amount of Revenues Retained by Municipality	\$ \$ 7,345.28

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	\$ \$ 3,672.64	2
Parks & Recreation	\$ \$ 3,672.64	3
Water and Sanitary Infrastructure	\$	4
Public Safety	\$	5
	\$ \$ 7,345.28	1

**Example of Detail of Specific Projects using retained Excise Tax**

Specific	Excise Tax	Excise Tax	Excise Tax	Excise Tax	Excise Tax
Project Description	Total	Roads	Parks & Rec	W & S	Pub Safety
Project Water Treatment					
Project Anywhere Road	3,672.64	3,672.64			
Shafer Park Development	3,672.64		3,674.64		
Project Radio Equipment					
Total Uses of Excise Tax	7,345.28	3,672.64	3,674.64	-	-
	1	2	3	4	5