



# Resolution

16-06

## A RESOLUTION TO ESTABLISH THE FISCAL YEAR 2017 ANNUAL BUDGET AND APPROPRIATIONS

WHEREAS public hearings have been held on April 25<sup>th</sup>, 26<sup>th</sup> & 27<sup>th</sup> at 7:00pm at Bayside Elementary School, the Liberty Building, and Sudlersville Middle School, respectively;

BE IT RESOLVED THIS 17<sup>th</sup> day of May 2016, by the County Commissioners of Queen Anne's County, that except as otherwise provided herein, a real estate tax rate for Fiscal Year 2017 of \$.8471 per \$100 of assessed valuation, which is 1.08 cents above constant yield, be and is hereby adopted;

AND BE IT FURTHER RESOLVED, pursuant to Sections 5-22 et seq. of the Code of Public Local Laws of Queen Anne's County, Maryland that the tax rate for the municipality of Centreville shall be \$.7520 per \$100 of assessed valuation, the tax rate for the municipality of Millington shall be \$.7928 per \$100 of assessed valuation and the tax rate for the municipality of Sudlersville shall be \$.7925 per \$100 of assessed valuation;

AND BE IT FURTHER RESOLVED that a Utility Operating Property tax rate for Fiscal Year 2017 of \$2.1178 per \$100 of assessed valuation, be and is hereby adopted;

AND BE IT FURTHER RESOLVED that the County income tax rate remain unchanged at 3.20%;

AND BE IT FURTHER RESOLVED that, pursuant to the authority of Queen Anne's County Ordinance Number 92-11 providing for a Kent Narrows Commercial Management and Waterfront Improvement District, a supplemental real property tax at a rate of \$.06 per \$100 of assessed valuation be and is hereby adopted for Fiscal Year 2017. The tax shall be levied on those properties subject to such a tax under the provisions of Ordinance Number 92-11;

AND BE IT FURTHER RESOLVED that, effective July 1, 2016, funds generated by the recordation tax established under County Ordinance No. 08-17 shall be applied, apportioned and expended as follows:

- A. \$0.15 of the \$4.95 recordation tax rate shall be paid to the Critical Workforce Program administered by the Department of housing and Community Services.
- B. The balance of the funds generated by the recordation tax shall be payable to the General Fund.



Effective July 1, 2016, County Ordinance 15-07 shall be null, void and of no further force or effect.

AND BE IT FURTHER RESOLVED that Other Post-Employment Benefits shall continue to be funded in accordance with the approved 10-year plan;

AND BE IT FURTHER RESOLVED that financial status reports shall be provided to the Commissioners on a quarterly basis;

AND BE IT FURTHER RESOLVED that the County will continue the implementation of a program of LEAN management; the goals of the program include increased efficiency, improved customer service, more efficient County processes, increased employee engagement, and reduction of waste in the workplace;

AND BE IT FURTHER RESOLVED THAT in FY2017 the Bay Bridge Airport shall begin repayment of the \$1,308,000 loan from the General Fund at 3 percent interest for a term of 20 years;

AND BE IT FURTHER RESOLVED THAT the Volunteer Fire Companies may carry forward their capital budget allocations for fire and station related equipment, from one fiscal year to the next, while they are still required to submit receipts and evidence of items purchased, and must maintain these capital funds in a separate account with no commingling of these funds with any other account;

AND BE IT FURTHER RESOLVED THAT the Board of Education will be funded at Maintenance of Effort plus \$1,060,708, or \$937,000 above the FY2016 budget.

AND BE IT FURTHER RESOLVED that the Board of Education budget is adopted by category, in accordance with the Maryland Annotated Code, Education Article, Section 5-101. Any transfers between categories must be approved by the County Commissioners (Section 5-105), including, within 30 days after the adoption of the budget, the changes to categories which reflect how the alterations to the budget approved by the County Commissioners will be implemented (Section 5-103).

AND BE IT FURTHER RESOLVED THAT executive staff from Chesapeake College shall provide regular reports to the County Commissioners concerning the status of their maintenance & repair activities and the funds appropriated for such activities.

AND BE IT FURTHER RESOLVED that County Employees shall receive a one percent cost of living allowance as of July 1<sup>st</sup>, 2016;

AND BE IT FURTHER RESOLVED that the County's Pay for Performance system will continue in FY2017 using the rating levels of 1, 2, and 3;

AND BE IT FURTHER RESOLVED that the proposed budgets for the General Fund, the Special Revenue Funds and the Enterprise Funds for Fiscal Year 2017, copies of which are attached hereto, as a part hereof, be and are hereby adopted.

AS WITNESS the hands and seals of the County Commissioners of Queen Anne's County, Maryland the day and year above written.



ATTEST:

Margie Houck

Margie Houck  
Executive Assistant

THE COUNTY COMMISSIONERS OF  
QUEEN ANNE'S COUNTY

Mark A. Anderson

James J. Moran

Jack N. Wilson

Stephen Wilson

NO  
Robert Charles Buckey

<b>GENERAL FUND REVENUE</b>			
	<i>Actual</i>	<i>Budgeted</i>	<i>CC Budget</i>
<b>REVENUES</b>	<b>FY15</b>	<b>FY16</b>	<b>FY17</b>
Taxes			
Local Property Tax	64,643,520	64,979,662	66,145,298
Local Income Tax	42,889,715	44,767,650	46,448,552
Admission and Amusement Taxes	155,396	160,000	158,100
Recordation Taxes	3,399,247	3,950,500	4,568,755
Transfer Taxes	1,797,855	1,729,370	1,925,000
Highway User	518,326	565,108	576,410
Franchise Fee			450,000
Hotel Taxes	-		530,000
Licenses and Permits	615,401	657,243	637,500
Intergovernmental	2,117,843	2,167,910	2,189,589
Miscellaneous Revenue	1,167,897	754,000	994,080
Charges for Current Services	2,170,142	2,473,500	2,213,545
Investment Income	56,231	49,525	50,516
<b>Subtotal - Revenues</b>	<b>119,531,573</b>	<b>122,254,468</b>	<b>126,887,345</b>
Transfers In-Impact Fees	268,376	1,320,000	1,450,000
Fund Balance	-	1,586,482	1,101,782
<b>TOTAL REVENUES</b>	<b>119,799,949</b>	<b>125,160,950</b>	<b>129,439,127</b>

**Tax Rates:**

1. Real Property Tax revenue for FY2017 is based on a rate of \$.8471 per \$100 of assessed valuation for all properties in Queen Anne's County.
2. Railroad and Public Utilities Tax revenue for FY2017 is based on a rate of \$2.1178 per \$100 of assessed valuation for all properties in Queen Anne's County.
3. Local Income Tax revenue for FY2017 is based on a rate of 3.20 percent of the Maryland Taxable Income.
4. Recordation Tax revenue for FY2017 is based on a rate of \$4.95 per \$500 of the value of the recorded transaction.
5. Transfer Tax revenue for FY2017 is based on a rate of .5 per cent of the dollar consideration presented for recording. The rate drops to .25 per cent for First Time Maryland Homebuyers who occupy the property as their principal residence.
6. Hotel Tax revenue for FY2017 is based on a rate of 5 per cent of the value of the rental of rooms for sleeping accommodations provided to transients.
7. Admissions and Amusement Tax revenue for FY2017 is based on a rate of 5 per cent of the value of the amusement or admission.

QUEEN ANNE'S COUNTY, MARYLAND  
 APPROPRIATION BUDGET – GENERAL FUND  
 FISCAL YEAR 2017 – PAGE 1 of 2

	FY15 Actual	FY16 Budget	FY17 Approved	FY16-FY17 \$ Change	% Change
<b>County Administration</b>					
Commissioners' Office	378,617	464,961	470,896	5,935	1.3%
County Administrator's Office	176,670	221,280	202,803	(18,477)	-8.4%
Legal Services	461,142	465,000	485,000	20,000	4.3%
Budget & Finance	1,009,892	1,113,928	1,143,322	29,394	2.6%
Information Technology	683,112	895,051	1,190,397	295,346	33.0%
Human Resources	444,107	561,121	530,576	(30,545)	-5.4%
Economic Development	-	-	267,116	267,116	0.0%
Tourism	-	-	232,436	232,436	0.0%
Community Affairs	279,687	344,098	316,051	(28,047)	-8.2%
QAC-TV	-	-	410,618	410,618	0.0%
<b>TOTAL</b>	<b>3,433,227</b>	<b>4,065,439</b>	<b>5,249,215</b>	<b>1,183,776</b>	<b>29.1%</b>
<b>Community Services</b>					
Area Agency on Aging	1,033,543	1,531,157	1,530,594	(563)	0.0%
Housing & Community Services	419,891	555,814	574,598	18,784	3.4%
Local Management Board	167,102	391,674	401,784	10,110	2.6%
Recreation	505,892	564,975	588,402	23,427	4.1%
<b>TOTAL</b>	<b>2,126,429</b>	<b>3,043,620</b>	<b>3,095,378</b>	<b>51,758</b>	<b>1.7%</b>
<b>Planning &amp; Zoning</b>	<b>1,856,850</b>	<b>2,126,846</b>	<b>1,972,144</b>	<b>(154,703)</b>	<b>-7.3%</b>
<b>Public Safety</b>					
Animal Services	187,289	282,774	305,816	23,042	8.1%
Detention Center	4,194,040	4,548,898	4,777,028	228,130	5.0%
Emergency Services	7,497,582	7,717,174	7,926,087	208,913	2.7%
<b>TOTAL</b>	<b>11,878,911</b>	<b>12,548,846</b>	<b>13,008,931</b>	<b>460,085</b>	<b>3.7%</b>
<b>Public Works</b>					
Administration & Engineering	970,058	974,836	1,133,029	158,193	16.2%
General Services	2,260,767	2,370,899	2,313,962	(56,937)	-2.4%
Roads	3,821,892	4,289,502	4,552,417	262,915	6.1%
Solid Waste	1,311,724	1,823,016	1,792,511	(30,505)	-1.7%
Weed Control	94,342	104,683	88,705	(15,978)	-15.3%
<b>TOTAL</b>	<b>8,458,784</b>	<b>9,562,936</b>	<b>9,880,624</b>	<b>317,688</b>	<b>3.3%</b>
<b>Parks</b>					
Parks	2,754,492	3,123,628	3,349,196	225,568	7.2%
Airport	142,871	-	45,301	45,301	0.0%
Golf Course	154,976	265,997	242,434	(23,563)	-8.9%
<b>TOTAL</b>	<b>3,052,339</b>	<b>3,389,625</b>	<b>3,636,931</b>	<b>247,306</b>	<b>7.3%</b>

QUEEN ANNE'S COUNTY, MARYLAND  
 APPROPRIATION BUDGET – GENERAL FUND  
 FISCAL YEAR 2017 – PAGE 2 of 2

	FY15 Actual	FY16 Budget	FY17 Approved	FY16-FY17 \$ Change	% Change
<b>Board of Education*</b>					
Current Expense	49,730,398	51,086,979	53,787,293	2,700,314	5.3%
Teacher Pensions	1,497,849	1,763,314	-	(1,763,314)	-100.0%
<b>TOTAL</b>	<b>51,228,247</b>	<b>52,850,293</b>	<b>53,787,293</b>	<b>937,000</b>	<b>1.8%</b>
<b>Other Agencies</b>					
State's Attorney's Office	1,126,660	1,114,858	1,174,845	59,987	5.4%
4-H Park	61,978	74,052	75,000	948	1.3%
Sheriff's Office	6,580,853	7,123,681	7,313,167	189,486	2.7%
Orphans' Court	73,165	83,236	83,371	135	0.2%
Circuit Court	395,695	557,778	563,391	5,613	1.0%
Fire Protection & Rescue	3,470,179	3,514,550	3,546,291	31,741	0.9%
Chesapeake College	1,791,817	1,850,552	1,869,557	19,005	1.0%
QAC Free Library	1,432,500	1,597,000	1,684,820	87,820	5.5%
Board of Elections	475,771	749,906	734,921	(14,985)	-2.0%
Health Department	1,822,856	2,195,628	2,278,485	82,857	3.8%
Social Services	284,475	329,576	310,692	(18,884)	-5.7%
Soil Conservation Service	184,104	198,999	229,681	30,682	15.4%
UMD Extension Service	271,237	271,749	273,644	1,895	0.7%
<b>TOTAL</b>	<b>17,971,289</b>	<b>19,661,565</b>	<b>20,137,865</b>	<b>476,300</b>	<b>2.4%</b>
<b>Debt</b>					
Board of Education	8,092,648	8,151,785	8,109,125	(42,660)	-0.5%
General County Government	3,154,360	3,351,035	3,790,175	439,140	13.1%
<b>TOTAL</b>	<b>11,247,008</b>	<b>11,502,820</b>	<b>11,899,300</b>	<b>396,480</b>	<b>3.4%</b>
<b>Other</b>					
Intergovernmental	302,377	833,889	408,995	(424,894)	-51.0%
General Insurance	484,153	610,000	640,500	30,500	5.0%
Benefits/OPEB	1,811,849	2,282,500	2,281,818	(682)	0.0%
Local Grants	212,220	231,033	290,783	59,750	25.9%
Capital Projects Transfer	2,168,450	1,586,482	2,107,782	521,300	32.9%
Non-Departmental	567,308	576,396	896,396	320,000	55.5%
Salary Lapse	-	(1,080,000)	(1,080,000)	0	0.0%
Contingency	225,167	1,368,660	1,225,173	(143,487)	-10.5%
<b>TOTAL</b>	<b>5,771,524</b>	<b>6,408,960</b>	<b>6,771,447</b>	<b>362,487</b>	<b>5.7%</b>
<b>TOTAL GENERAL FUND:</b>	<b>117,024,607</b>	<b>125,160,950</b>	<b>129,439,127</b>	<b>4,278,177</b>	<b>3.4%</b>

\* See attachment (Page 7) for the Board of Education's total budget (including state aid to education) and budget by categories.



QUEEN ANNE'S COUNTY  
BOARD OF EDUCATION  
FY2017 BUDGET  
APPROPRIATION AND  
CATEGORIES

	FY2016	FY2017	FY2017 County	Increase /	
	BOE	BOE	Commissioner's	(Decrease)	COUNTY
<u>Board of Education</u>	<u>Approved</u>	<u>Requested</u>	<u>Budget</u>	<u>FY16 to FY17</u>	<u>APPROPRIATION</u>
<b>Revenues</b>					
County-Operating Budget	51,086,979				
County-Teacher Pension	1,763,314				
<b>County Total</b>	<b>52,850,293</b>	<b>57,218,761</b>	<b>53,787,293</b>	<b>937,000</b>	<b>53,787,293</b>
State	32,979,818	33,644,466	33,644,466	664,648	
Other	474,000	474,000	474,000	0	
<b>TOTAL</b>	<b>86,304,111</b>	<b>91,337,227</b>	<b>87,905,759</b>	<b>1,601,648</b>	
<b>Categories</b>					
Administration	1,746,889	1,818,436	1,750,119	3,230	
Mid-Level Administration	5,029,982	5,434,827	5,230,645	200,663	
Instruction	37,211,018	39,096,500	37,627,675	416,657	
Special Education	8,226,442	8,520,322	8,200,220	(26,222)	
Student Personnel Services	436,499	451,150	434,201	(2,298)	
Health Services	717,802	750,779	722,573	4,771	
Transportation	6,309,391	6,420,041	6,178,845	(130,546)	
Operation of Plant	6,161,226	6,536,795	6,291,213	129,987	
Maintenance of Plant	1,694,258	1,783,044	1,716,056	21,798	
Fixed Charges	18,770,604	20,525,333	19,754,212	983,608	
<b>TOTAL</b>	<b>86,304,111</b>	<b>91,337,227</b>	<b>87,905,759</b>	<b>1,601,648</b>	

**QUEEN ANNE'S COUNTY  
DEPARTMENT OF AGING  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
GRANT FUNDS AND OTHER	1,125,988	972,070	968,443
COUNTY FUNDS	<u>1,033,543</u>	<u>1,531,157</u>	<u>1,530,594</u>
<b>TOTAL REVENUES</b>	<b><u>2,159,532</u></b>	<b><u>2,503,227</u></b>	<b><u>2,499,037</u></b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	1,161,005	1,367,472	1,334,477
CONTRACTED SERVICES	212,706	212,844	214,844
SUPPLIES & MATERIALS	219,933	221,233	214,983
BENEFITS EXPENSE	513,104	644,616	656,003
OTHER CHARGES	69,590	49,382	71,050
CAPITAL OUTLAY	<u>1,350</u>	<u>7,680</u>	<u>7,680</u>
<b>TOTAL EXPENDITURES</b>	<b><u>2,177,689</u></b>	<b><u>2,503,227</u></b>	<b><u>2,499,037</u></b>
<b>SURPLUS(DEFICIT)</b>	<b><u>(18,158)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
HOUSING AND COMMUNITY SERVICES  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUES</b>			
30000-TAXES - LOCAL REV	151,979	150,000	50,000
32000-INTERGOVERNMENTAL REV	247,130	192,757	199,038
35000 & 38000-SVC CHGS & MISC REV	79,578	310,000	100,000
39900-OTHER NON-OPERATING REV - XFER IN	419,891	555,814	574,598
39900-OTHER NON-OPERATING REV - PRIOR FY FB	<u>-</u>	<u>306,200</u>	<u>170,000</u>
<b>TOTAL REVENUES</b>	<b><u>898,578</u></b>	<b><u>1,514,771</u></b>	<b><u>1,093,636</u></b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	291,109	314,190	321,499
CONTRACTED SERVICES	92,745	102,700	102,700
SUPPLIES & MATERIALS	3,060	8,061	7,824
BENEFITS EXPENSE	109,068	116,307	115,481
OTHER CHARGES	175,164	973,513	<b>546,132</b>
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b><u>671,146</u></b>	<b><u>1,514,771</u></b>	<b><u>1,093,636</u></b>
<b>SURPLUS (DEFICIT)</b>	<b><u>227,432</u></b>	<b><u>-</u></b>	<b><u>-</u></b>



**QUEEN ANNE'S COUNTY  
COMMUNITY PARTNERSHIPS FOR CHILDREN  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
COUNTY FUNDS	152,703	391,674	401,784
OTHER REVENUE	168,909	296,372	-
GRANT FUNDS	<u>742,721</u>	<u>586,886</u>	<u>631,658</u>
<b>TOTAL REVENUES</b>	<b><u>1,064,332</u></b>	<b><u>1,274,932</u></b>	<b><u>1,033,442</u></b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	185,871	170,696	179,346
CONTRACTED SERVICES	702,280	678,612	427,012
SUPPLIES & MATERIALS	1,681	4,372	4,372
BENEFITS EXPENSE	69,744	68,778	70,238
OTHER CHARGES	130,837	352,474	352,474
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b><u>1,090,413</u></b>	<b><u>1,274,932</u></b>	<b><u>1,033,442</u></b>
<b>SURPLUS(DEFICIT)</b>	<b>(26,081)</b>	<b>-</b>	<b>-</b>

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**QUEEN ANNE'S COUNTY  
AGRICULTURAL TRANSFER TAX FUND (PRESERVATION)  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUES</b>			
RECORDATION TAX	-	-	-
AGRICULTURE TRANSFER	39,508	40,000	40,000
COUNTY FUNDS	-	-	-
INTEREST	-	-	-
PRIOR YEAR FUND BAL	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<b>39,508</b>	<b>40,000</b>	<b>40,000</b>
<b>EXPENDITURES</b>			
OTHER CHARGES	<u>-</u>	<u>40,000</u>	<u>40,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>-</u></b>	<b><u>40,000</u></b>	<b><u>40,000</u></b>
<b>SURPLUS (DEFICIT)</b>	<b><u>39,508</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
KENT NARROWS SPECIAL REVENUE FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
SPECIAL ASSESSMENTS PROPERTY TAX	28,736	38,000	38,000
PROPERTY TAX INTEREST	36	-	-
ADMISSION & AMUSEMENT TAX	-	-	-
PRIOR YEAR FUND BALANCE	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<b>28,772</b>	<b>38,000</b>	<b>38,000</b>
<b>EXPENDITURES</b>			
ELECTRICITY	-	-	-
OTHER	<u>45,304</u>	<u>38,000</u>	<u>38,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>45,304</u></b>	<b><u>38,000</u></b>	<b><u>38,000</u></b>
<b>NET INCOME/(LOSS)</b>	<b><u>(16,532)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
PRICE CREEK DREDGING FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
BENEFIT ASSESSMENT	23,753	24,000	24,000
INTEREST - PENALTIES	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<b><u>23,932</u></b>	<b><u>24,000</u></b>	<b><u>24,000</u></b>
<b>EXPENDITURES</b>			
DEBT SERVICE-PRINCIPAL	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
<b>TOTAL EXPENDITURES</b>	<b><u>24,000</u></b>	<b><u>24,000</u></b>	<b><u>24,000</u></b>
<b>NET INCOME/(LOSS)</b>	<b><u>(68)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
GROVE CREEK DREDGING FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
BENEFIT ASSESSMENT	20,425	20,425	20,425
INTEREST - PENALTIES	<u>      -</u>	<u>      -</u>	<u>      -</u>
<b>TOTAL REVENUE</b>	<u>20,662</u>	<u>20,425</u>	<u>20,425</u>
<b>EXPENDITURES</b>			
DEBT SERVICE-PRINCIPAL	<u>20,425</u>	<u>20,425</u>	<u>20,425</u>
<b>TOTAL EXPENDITURES</b>	<u>20,425</u>	<u>20,425</u>	<u>20,425</u>
<b>NET INCOME/(LOSS)</b>	<u>  237</u>	<u>      -</u>	<u>      -</u>



QUEEN ANNE'S COUNTY  
IMPACT FEE FUND  
FISCAL 2017 APPROVED BUDGET

	BOARD OF EDUCATION			VOLUNTEER FIRE DEPARTMENTS			PARKS & RECREATION		
	FY15	FY16	FY17	FY15	FY16	FY17	FY15	FY16	FY17
	ACTUAL	BUDGET	APPROVED	ACTUAL	BUDGET	APPROVED	ACTUAL	BUDGET	APPROVED
<b>BEGINNING FUND BALANCE</b>	1,831,215	2,833,212	2,833,212	255,094	173,193	173,193	371,898	527,492	527,492
<b>REVENUE</b>									
IMPACT FEE REVENUE	1,249,332	1,320,000	1,450,000	234,123	200,000	200,000	155,179	120,000	120,000
INTEREST	2,664	-	-	199	500	500	415	400	400
TRANSFER IN FROM GENERAL FUND	-	-	-	67,488	-	-	-	-	-
<b>TOTAL REVENUE</b>	<u>1,251,997</u>	<u>1,320,000</u>	<u>1,450,000</u>	<u>301,810</u>	<u>200,500</u>	<u>200,500</u>	<u>155,594</u>	<u>120,400</u>	<u>120,400</u>
<b>EXPENDITURES</b>									
TRANSFER TO GENERAL FUND	250,000	1,320,000	1,450,000	-	-	-	-	-	-
TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-	-	120,400	120,400
VOLUNTEER FIRE DEPARTMENTS	-	-	-	383,711	200,500	200,500	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>250,000</u>	<u>1,320,000</u>	<u>1,450,000</u>	<u>383,711</u>	<u>200,500</u>	<u>200,500</u>	<u>-</u>	<u>120,400</u>	<u>120,400</u>
<b>NET INCOME/(LOSS)</b>	<u>1,001,997</u>	<u>-</u>	<u>-</u>	<u>(81,901)</u>	<u>-</u>	<u>-</u>	<u>155,594</u>	<u>-</u>	<u>-</u>
<b>ENDING FUND BALANCE</b>	2,833,212	2,833,212	2,833,212	173,193	173,193	173,193	527,492	527,492	527,492

**QUEEN ANNE'S COUNTY  
INMATE WELFARE FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
OTHER FED OPERATING GRANTS	6,920	-	7,650
MERCHANDISE SALES - TAXABLE	96,960	120,000	120,000
INTEREST	139	-	-
MISCELLANEOUS	<u>27,332</u>	<u>30,000</u>	<u>22,350</u>
<b>TOTAL REVENUE</b>	<b>131,351</b>	<b>150,000</b>	<b>150,000</b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	-	-	-
CONTRACTED SERVICES	288	400	400
SUPPLIES & MATERIALS	122,525	125,000	130,000
BENEFITS EXPENSE	-	-	-
OTHER CHARGES	13,840	10,000	10,000
CAPITAL OUTLAY	<u>4,001</u>	<u>14,600</u>	<u>9,600</u>
<b>TOTAL EXPENDITURES</b>	<b><u>140,654</u></b>	<b><u>150,000</u></b>	<b><u>150,000</u></b>
<b>NET INCOME/(LOSS)</b>	<b><u>(9,303)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
LAW LIBRARY  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
DISCOVERY AND COURT FEES	14,802	10,000	10,000
FINES AND FORFEITURES	38,616	15,500	15,500
INTEREST	74	-	-
PUBLICATIONS REIMBURSEMENT	-	-	-
COUNTY FUNDS	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUE</b>	<b><u>53,493</u></b>	<b><u>25,500</u></b>	<b><u>25,500</u></b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	-	-	-
CONTRACTED SERVICES	-	-	-
SUPPLIES & MATERIALS	2,380	25,000	25,000
BENEFITS EXPENSE	-	-	-
OTHER CHARGES	297	500	500
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b><u>2,677</u></b>	<b><u>25,500</u></b>	<b><u>25,500</u></b>
<b>NET INCOME/(LOSS)</b>	<b><u>50,815</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
ECONOMIC DEVELOPMENT INCENTIVE FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
RECORDATION TAX	506,450	466,025	-
INTEREST	145	-	-
CONTRIBUTION TO FUND BALANCE	554	-	-
TRANSFER IN	-	-	-
	<hr/>		
<b>TOTAL REVENUE</b>	<b>507,149</b>	<b>466,025</b>	<b>-</b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	-	-	-
CONTRACTED SERVICES	-	-	-
SUPPLIES & MATERIALS	-	-	-
BENEFITS EXPENSE	-	-	-
OTHER CHARGES	226,300	466,025	-
CAPITAL OUTLAY	-	-	-
	<hr/>		
<b>TOTAL EXPENDITURES</b>	<b>226,300</b>	<b>466,025</b>	<b>-</b>
<b>NET INCOME/(LOSS)</b>	<b>280,850</b>	<b>-</b>	<b>-</b>

**QUEEN ANNE'S COUNTY  
ECONOMIC DEVELOPMENT BRIDGE FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
RECORDATION TAX	506,450	466,025	-
IDOT RECORDATION TAX	145	-	-
INTEREST INCOM-UNRESTRIC	554	-	-
TRANSFER IN	764,791	-	-
PRIOR YEAR FUND BALANCE	-	-	-
	<hr/>		
<b>TOTAL REVENUE</b>	<b>1,271,941</b>	<b>466,025</b>	<b>-</b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	-	-	-
CONTRACTED SERVICES	-	-	-
SUPPLIES & MATERIALS	-	-	-
BENEFITS EXPENSE	-	-	-
OTHER CHARGES	-	466,025	-
CAPITAL OUTLAY	-	-	-
	<hr/>		
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>466,025</b>	<b>-</b>
<b>NET INCOME/(LOSS)</b>	<b>1,271,941</b>	<b>-</b>	<b>-</b>



**QUEEN ANNE'S COUNTY  
FRANCHISE FEE FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
CABLE TV FRANCHISE FEES	447,516	400,000	-
PRODUCTION SERVICE FEES	5,800	-	-
MISCELLANEOUS	774	-	-
<b>TOTAL REVENUE</b>	<b>454,090</b>	<b>400,000</b>	<b>-</b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	196,472	256,872	-
CONTRACTED SERVICES	101,945	53,152	-
SUPPLIES & MATERIALS	3,956	11,999	-
BENEFITS EXPENSE	61,507	74,477	-
OTHER CHARGES	394	1,000	-
CAPITAL OUTLAY	37,632	2,500	-
<b>TOTAL EXPENDITURES</b>	<b>401,906</b>	<b>400,000</b>	<b>-</b>
<b>NET INCOME/(LOSS)</b>	<b>52,185</b>	<b>-</b>	<b>-</b>

**QUEEN ANNE'S COUNTY  
HOTEL TAX FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUE</b>			
HOTEL TAX REVENUE	480,752	520,000	-
GRANT FUNDS	34,806	-	-
MISCELLANEOUS	3,392	-	-
<b>TOTAL REVENUE</b>	<b>518,950</b>	<b>520,000</b>	<b>-</b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	126,031	265,092	-
CONTRACTED SERVICES	-	32,000	-
SUPPLIES & MATERIALS	934	21,500	-
BENEFITS EXPENSE	37,586	59,972	-
OTHER CHARGES	142,834	141,436	-
CAPITAL OUTLAY	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>307,385</b>	<b>520,000</b>	<b>-</b>
<b>NET INCOME/(LOSS)</b>	<b>211,565</b>	<b>-</b>	<b>-</b>

**QUEEN ANNE'S COUNTY  
BAY BRIDGE AIRPORT  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUES</b>			
INTERGOVERNMENTAL	-	-	-
TIE DOWNS, RENTS AND FUEL SALES	607,705	648,683	715,775
INTEREST & WORKMEN'S COMP	4,217	2,534	2,435
MISC SALES	1,737	-	-
BONDS	-	-	-
COUNTY FUNDS	<u>142,871</u>	<u>-</u>	<u>45,301</u>
<b>TOTAL OPERATING REVENUE</b>	<b>756,529</b>	<b>651,217</b>	<b>763,511</b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	86,771	95,380	97,269
CONTRACTED SERVICES	122,732	81,630	76,582
SUPPLIES & MATERIALS	257,801	326,771	283,154
BENEFITS EXPENSE	30,741	32,878	33,445
OTHER CHARGES	370,541	114,558	273,061
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>868,586</u></b>	<b><u>651,217</u></b>	<b><u>763,511</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b><u>(112,057)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
PUBLIC LANDINGS & MARINAS ENTERPRISE FUND  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUES</b>			
FED EMERG MGMT/FEMA	12,831	13,490	12,966
RECREATION GRANTS	25,473	21,000	25,000
BOAT SLIP	129,800	120,000	129,000
LANDING PERMITS	177,320	190,000	195,000
ROMANCOKE PIER	40,838	38,000	38,000
FINES & MISC CHARGES	22,136	20,500	20,500
MATAPEAKE REV	74,422	75,000	75,000
PROCEEDS/BOND PREMIUM	2,476	-	-
RENTS	3,072	3,500	3,500
COUNTY FUNDS	-	-	-
PL FUND BALANCE	-	9,017	17,318
	<u>-</u>	<u>9,017</u>	<u>17,318</u>
<b>TOTAL OPERATING REVENUE</b>	<b><u>488,368</u></b>	<b><u>490,507</u></b>	<b><u>516,284</u></b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	160,886	173,054	197,933
CONTRACTED SERVICES	48,048	63,700	63,700
SUPPLIES & MATERIALS	20,023	44,000	44,000
BENEFITS EXPENSE	57,946	55,019	59,078
OTHER CHARGES	175,714	139,734	136,573
CAPITAL OUTLAY	6,350	15,000	15,000
	<u>6,350</u>	<u>15,000</u>	<u>15,000</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>468,967</u></b>	<b><u>490,507</u></b>	<b><u>516,284</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b><u>19,402</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

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**QUEEN ANNE'S COUNTY  
BLUE HERON GOLF COURSE  
FISCAL 2017 APPROVED BUDGET**

	FY15 PRIOR ACTUAL	FY16 CURRENT BUDGET	FY17 APPROVED BUDGET
<b>REVENUES</b>			
OTHER OP GRANTS-PROG	-	250	-
RENTAL CHARGES	81,017	80,000	80,000
GOLF FEES-RESIDENT/NONRES	207,864	228,579	270,000
MERCHANDISE SALES-TAXABLE	15,816	12,000	12,000
FOOD	26,274	25,000	25,000
OTHER P&REC PROGRAM CHARGES	7,074	5,000	5,000
PROCEEDS/SALE OF CAPITAL ASSETS	-	-	-
DONATIONS	-	1,000	1,000
ADVERTISING	2,160	1,800	1,800
OVER/SHORT	(19)	-	-
WORKMEN'S COMPENSATION	344	-	-
OTHER MISC NON PROG	559	-	-
COUNTY FUNDS	<u>154,976</u>	<u>265,997</u>	<u>242,434</u>
<b>TOTAL REVENUE</b>	<b>496,065</b>	<b>619,626</b>	<b>637,234</b>
<b>EXPENDITURES</b>			
SALARIES & WAGES	97,401	130,455	142,041
CONTRACTED SERVICES	243,476	260,720	264,470
SUPPLIES & MATERIALS	26,873	44,300	49,300
BENEFITS EXPENSE	16,579	17,909	19,385
OTHER CHARGES	162,245	166,242	162,038
CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL OPERATING EXPENDITURES</b>	<b><u>546,575</u></b>	<b><u>619,626</u></b>	<b><u>637,234</u></b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b><u>(50,510)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>

**QUEEN ANNE'S COUNTY  
SANITARY DISTRICT ENTERPRISE FUND  
FISCAL 2017 APPROVED BUDGET**

	KNS&G WWATER	KNS&G WATER	TOTAL O&M
USER REVENUES	5,105,073	2,363,500	7,468,573
INSPECTION FEES	50,000	-	50,000
INTEREST	-	20,000	20,000
USER INTEREST	100,000	-	100,000
TRANSFER IN (DEBT SERVICE FUND)	1,059,711	-	1,059,711
DEVELOPER REVIEW & EXACTIONS	2,000	-	2,000
OTHER REVENUES	342,000	210,000	552,000
<b>TOTAL REVENUE</b>	<b>6,658,784</b>	<b>2,593,500</b>	<b>9,252,284</b>
<b>ADMINISTRATION &amp; INSPECTION</b>			
SALARIES & WAGES	363,203	298,343	661,546
CONTRACTED SERVICES	102,500	69,000	171,500
SUPPLIES & MATERIALS	53,500	59,750	113,250
BENEFITS EXPENSE	108,881	102,400	211,281
OTHER CHARGES	1,157,511	42,500	1,200,011
CAPITAL OUTLAY	20,000	20,000	40,000
<b>TOTAL</b>	<b>1,805,595</b>	<b>591,993</b>	<b>2,397,588</b>
<b>COLLECTION</b>			
SALARIES & WAGES	1,151,716	-	1,151,716
CONTRACTED SERVICES	235,000	-	235,000
SUPPLIES & MATERIALS	369,500	-	369,500
BENEFITS EXPENSE	450,100	-	450,100
OTHER CHARGES	300,000	-	300,000
CAPITAL OUTLAY	807,500	-	807,500
<b>TOTAL</b>	<b>3,313,816</b>	<b>-</b>	<b>3,313,816</b>
<b>DISTRIBUTION</b>			
SALARIES & WAGES	-	122,348	122,348
CONTRACTED SERVICES	-	89,500	89,500
SUPPLIES & MATERIALS	-	39,850	39,850
BENEFITS EXPENSE	-	49,666	49,666
<b>TOTAL</b>	<b>-</b>	<b>301,364</b>	<b>301,364</b>
<b>TREATMENT</b>			
SALARIES & WAGES	374,141	487,374	861,515
CONTRACTED SERVICES	274,500	150,000	424,500
SUPPLIES & MATERIALS	275,500	294,250	569,750
BENEFITS EXPENSE	148,870	194,488	343,358
OTHER CHARGES	291,000	167,000	458,000
CAPITAL OUTLAY	-	305,000	305,000
<b>TOTAL</b>	<b>1,364,011</b>	<b>1,598,112</b>	<b>2,962,123</b>
<b>SHOP</b>			
CONTRACTED SERVICES	95,000	55,000	150,000
SUPPLIES & MATERIALS	78,862	47,031	125,893
OTHER CHARGES	1,500	-	1,500
<b>TOTAL</b>	<b>175,362</b>	<b>102,031</b>	<b>277,393</b>
<b>TOTAL EXPENSES</b>	<b>6,658,784</b>	<b>2,593,500</b>	<b>9,252,284</b>
<b>SURPLUS (DEFICIT)</b>	<b>-</b>	<b>-</b>	<b>-</b>