



Resolution

24-04

A RESOLUTION TO ESTABLISH THE FISCAL YEAR 2025 ANNUAL BUDGET AND APPROPRIATIONS

WHEREAS public information sessions have been held on May 20th, 21st & 22nd at 7:00pm at Kent Island Library, the Liberty Building and Sudlersville Middle School, respectively;

BE IT RESOLVED THIS 11th day of June 2024, by the County Commissioners of Queen Anne's County, that except as otherwise provided herein, a real estate tax rate for Fiscal Year 2025 of \$.8300 per \$100 of assessed valuation, which is \$.0357 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 \$.7000 per \$100 of assessed valuation, and the tax rate for the municipality of Millington shall be \$.7450 per \$100 of assessed valuation;

AND BE IT FURTHER RESOLVED that a tax rate for Fiscal Year 2025 of \$2.075 per \$100 of assessed valuation for operating personal property of a public utility and operating personal property used to generate electricity for sale, 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 2025. 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 the annual sewer and water operations and maintenance rate escalator for all Sanitary District rate schedules for the Fiscal Year 2025 budget year is set at 2.5%, with the exception of the Southern Kent Island Subdistrict which shall see no increase in rates;

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.

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 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 \$7,034,922 above Maintenance of Effort;

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). In implementing this provision, upon adoption of the Board of Education's budget as reconciled to the approved County contribution, the Board must submit their revised budget by category for approval of the County Commissioners;

AND BE IT FURTHER RESOLVED that the Board of Education shall meet jointly with selected staff and members of the County Finance Office and Spending Affordability Committee to review the Board of Education budget and forecasted expenditures throughout the year;

AND BE IT FURTHER RESOLVED that the revenue received from the personal property tax on solar generation of electricity shall be budgeted for farmland preservation;

AND BE IT FURTHER RESOLVED that there will be a continuing annual review of capital projects based on annual budgeted amounts versus annual spending;

AND BE IT FURTHER RESOLVED that any savings from capital projects shall be returned to the General Capital Projects Fund. Any re-appropriation of said savings requires the approval of the County Commissioners. Project funds must be expended within three years;

AND BE IT FURTHER RESOLVED that the proposed budgets for the General Fund, the Special Revenue Funds, the Enterprise Funds, and the Capital Projects funds for Fiscal Year 2025, copies of which are attached hereto, as a part hereof, be and are hereby adopted.

AND BE IT FURTHER RESOLVED that the County is hereby declaring its official intent to reimburse expenditures to comply with the requirements of the Internal Revenue Code of 1986, as amended, and Section 1.150-2 of the Income Tax Regulations as follows:

- A. The County reasonably expects that it will issue tax-exempt bonds or other obligations to finance all or a portion of each project for which bonds are described as the source of funding in the Capital Budget by year included in the attached budget;
- B. The County intends to expend money on such capital projects from County funds prior to the issuance of debt by the County for such purposes;
- C. The County intends to reimburse such expenditures from the proceeds of tax-exempt bonds or other obligations to be issued by the County in amounts not to

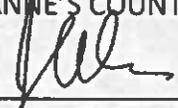
exceed the principal amounts listed per project in the attached "Capital Budget by Year" table under the "Bonds" column.

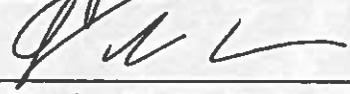
AS WITNESS the hands and seals of the County Commissioners of Queen Anne's County, Maryland the day and year above written.

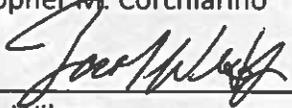
ATTEST:

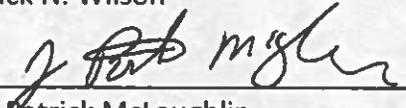
Stephanie Jarrell
Stephanie Jarrell
Executive Assistant

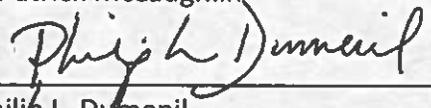
THE COUNTY COMMISSIONERS OF
QUEEN ANNE'S COUNTY


James J. Moran


Christopher M. Corchiarino


Jack N. Wilson


J. Patrick McLaughlin


Philip L. Dumenil

**FY2025 BUDGET REVENUES
COUNTY COMMISSIONERS' BUDGET**

GENERAL FUND REVENUE

	FY23 Actual	FY24 Adopted Budget	FY25 Approved Budget	FY24-FY25 \$ Change
Revenue Sources - By Type				
Taxes				
Real & Personal Prop Taxes	75,615,245	77,600,000	82,650,000	5,050,000
Income Taxes	79,467,361	80,337,128	83,000,000	2,662,872
Public Utility Tax	2,397,476	2,300,000	2,450,000	150,000
Admission & Amusement Tax	248,987	252,000	252,000	-
Sales Tax - Cannabis	-	-	250,000	250,000
Hotel Tax	991,022	885,000	1,100,000	215,000
Franchise Fee	507,847	485,000	375,000	(110,000)
Recordation Taxes	8,651,034	7,549,263	6,500,000	(1,049,263)
Transfer Taxes	3,046,615	2,724,615	2,300,000	(424,615)
Licenses & Permits	838,253	845,875	880,875	35,000
Intergovernmental	3,102,287	2,421,686	2,561,760	140,074
Service Charges	3,298,630	3,623,987	3,469,987	(154,000)
Miscellaneous				
Interest Income	4,808,600	1,700,000	2,500,000	800,000
Fines	107,379	70,500	73,500	3,000
Other Income	1,516,206	604,589	643,089	38,500
GASB Adjustments	2,141,569	-	-	-
Transfers In (School Impact Fee Debt Svc)	2,857,792	2,165,911	2,167,290	1,379
TOTAL REVENUES	189,596,303	183,565,554	191,173,501	7,607,947

TAX RATES:

1. Real Property Tax revenue for FY25 is based on a rate of \$.8300 per \$100 of assessed valuation for all properties in Queen Anne's County
2. Railroad and Public Utilities Tax and operating personal property used to generate electricity for sale for FY25 is based on a rate of \$2.075 per \$100 of assessed valuation
3. Local Income Tax revenue for FY25 is based on a rate of 3.20% of the Maryland Taxable Income
4. Recordation Tax revenue for FY25 is based on a rate of \$4.95 per \$500 of the value of the recorded transaction
5. Transfer Tax revenue for FY25 is based on a rate of .5% of the dollar consideration presented for recording
The rate drops to .25% for First time Maryland Homebuyers who occupy the property as their principal residence
6. Hotel tax revenue for FY25 is based on a rate of 5% of the value of the rental of rooms for sleeping accommodations provided to transients
7. Admissions and Amusement Tax revenue for FY25 is based on a rate of 5% of the value of the amusement or admission

**QUEEN ANNE'S COUNTY
FY2025 EXPENDITURES
COUNTY COMMISSIONERS' BUDGET**

	FY23 Actual	FY24 Adopted Budget	FY25 Approved Budget	FY24-FY25 \$ Change
County Administration				
County Commissioners	660,571	684,770	756,352	71,582
Executive	262,609	272,133	297,013	24,880
Legal	469,688	505,021	525,000	19,979
Budget & Finance	1,447,407	1,671,905	1,768,414	96,509
Information Technology	3,073,600	3,720,799	4,140,413	419,614
Human Resources	713,407	756,020	941,114	185,094
Economic & Tourism Development	884,032	1,022,699	1,144,378	121,679
QAC-TV	480,643	517,706	521,733	4,027
Community Affairs	108,115	130,132	146,267	16,135
TOTAL	8,100,072	9,281,185	10,240,684	959,499
Community Services				
Area Agency on Aging	1,354,155	2,686,685	2,760,549	73,864
Housing & Community Services	516,688	642,700	648,696	5,996
Local Management Board	579,062	650,204	549,733	(100,471)
Public Housing Authority	-	-	500,000	500,000
TOTAL	2,449,905	3,979,589	4,458,978	479,389
Planning & Zoning	2,390,793	2,630,657	2,927,149	296,492
Public Safety				
Detention Center	5,528,342	6,534,927	7,262,081	727,154
Emergency Services	13,059,467	14,258,038	15,508,638	1,250,600
TOTAL	18,587,809	20,792,965	22,770,719	1,977,754
Public Works				
Administration	541,914	606,212	615,457	9,245
Animal Services	1,170,108	1,421,529	1,625,920	204,391
Engineering	979,885	1,209,387	1,326,495	117,108
General Services	2,844,515	3,370,683	3,486,540	115,857
Roads	3,640,916	4,598,651	4,810,520	211,869
Solid Waste	1,673,039	1,890,526	1,980,885	90,359
Property Management	370,985	360,107	410,463	50,356
TOTAL	11,221,362	13,457,095	14,256,280	799,185
Parks and Recreation				
Parks	4,716,874	4,895,624	5,263,708	368,084
Recreation	1,003,071	1,178,603	1,263,535	84,932
Airport	59,455	59,251	59,361	110
Golf Course	-	186,234	164,601	(21,633)
TOTAL	5,779,400	6,319,712	6,751,205	431,493
SUBTOTAL GENERAL COUNTY GOVT:	48,529,341	56,461,203	61,405,015	4,943,812

**QUEEN ANNE'S COUNTY
FY2025 EXPENDITURES
COUNTY COMMISSIONERS' BUDGET**

	FY23 Actual	FY24 Adopted Budget	FY25 Approved Budget	FY24-FY25 \$ Change
Board of Education	64,085,219	68,885,219	75,085,219	6,200,000
Other Agencies				
State's Attorney's Office	1,551,197	1,624,288	1,854,508	230,220
4-H Park	93,020	129,800	129,800	-
Sheriff's Office	11,527,110	11,839,057	13,408,567	1,569,510
Orphans' Court	92,688	102,786	106,228	3,442
Circuit Court	896,096	940,009	1,112,180	172,171
Fire Protection & Rescue	5,008,796	5,228,788	5,380,010	151,222
Chesapeake College	2,094,097	2,126,529	2,196,654	70,125
QAC Free Library	2,312,786	2,598,152	2,782,887	184,735
Board of Elections	1,020,441	1,184,692	1,351,736	167,044
Health Department	2,478,623	2,775,750	2,971,627	195,877
Social Services	179,069	183,758	196,614	12,856
Soil Conservation Service	246,430	323,217	345,686	22,469
UMD Extension Service	390,587	410,633	432,615	21,982
TOTAL	27,890,940	29,467,459	32,269,112	2,801,653
Debt				
Board of Education	6,369,366	5,557,918	5,572,918	15,000
General County Government	6,805,051	7,165,545	7,180,676	15,131
TOTAL	13,174,417	12,723,463	12,753,594	30,131
Other				
Intergovernmental	653,024	789,501	696,220	(93,281)
General Insurance	568,408	875,300	730,000	(145,300)
Benefits/OPEB	4,664,052	5,086,789	3,863,154	(1,223,635)
Local Grants	762,998	811,148	1,080,613	269,465
Non-Departmental	440,797	680,400	3,333,775	2,653,375
GASB Adjustments	2,141,568	-	-	-
Salary Lapse	-	(1,878,310)	(2,261,109)	(382,799)
Contingency	343,596	2,865,763	365,763	(2,500,000)
TOTAL	9,574,443	9,230,591	7,808,416	(1,422,175)
Transfers				
Capital Fund	16,341,988	6,366,000	1,714,061	(4,651,939)
Ag Xfer / EDIF / Other	1,015,368	341,619	48,084	(293,535)
Fire Impact	154,215	90,000	90,000	-
TOTAL	17,511,571	6,797,619	1,852,145	(4,945,474)
TOTAL GENERAL FUND:	180,765,931	183,565,554	191,173,501	7,607,947

**Queen Anne's County
Budget: FY2025
Department of Aging**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ 1,354,254	\$ 2,686,686	\$ 2,760,549	\$ 73,863
Intergovernmental	2,137,727	1,204,916	1,197,259	(7,657)
Charges for Services	58,061	83,000	68,000	(15,000)
Miscellaneous	97,990	71,600	68,600	(3,000)
Total Revenue	3,648,032	4,046,202	4,094,408	48,206
Expenditures				
Salaries & Wages	2,028,030	2,185,682	2,190,842	5,160
Contracted Services	259,784	311,567	337,987	26,420
Supplies & Materials	313,764	390,763	396,264	5,501
Benefits	836,228	1,021,149	995,525	(25,624)
Other Charges	84,204	117,041	123,790	6,749
Capital Outlay	104,967	20,000	50,000	30,000
Total Expenditures	3,626,977	4,046,202	4,094,408	48,206
Operating Surplus (Deficit)	\$ 21,055	\$ -	\$ -	\$ -

**Queen Anne's County
Budget: FY2025
Bay Bridge Airport**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ 59,455	\$ 59,251	\$ 59,361	\$ 110
Intergovernmental	45,000	-	-	-
Charges for Services	22,655	24,700	22,850	(1,850)
Miscellaneous	667,648	590,541	700,270	109,729
Total Revenue	794,758	674,492	782,481	107,989
Expenditures				
Salaries & Wages	132,627	142,766	161,853	19,087
Contracted Services	40,623	51,470	52,700	1,230
Supplies & Materials	252,254	146,086	202,410	56,324
Benefits	41,830	42,276	61,434	19,158
Other Charges	294,937	291,894	304,084	12,190
Capital Outlay	-	-	-	-
Total Expenditures	762,271	674,492	782,481	107,989
Operating Surplus (Deficit)	\$ 32,487	\$ -	\$ -	\$ -

**Queen Anne's County
Budget: FY2025
Blue Heron Golf Course**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ -	\$ 186,234	\$ 164,601	\$ (21,633)
Charges for Services	667,638	492,671	613,244	120,573
Miscellaneous	16	-	2,000	2,000
Total Revenue	667,654	678,905	779,845	100,940
Expenditures				
Salaries & Wages	173,791	159,133	200,036	40,903
Contracted Services	312,989	339,155	344,155	5,000
Supplies & Materials	62,448	72,000	74,778	2,778
Benefits	24,240	23,095	28,481	5,386
Other Charges	77,851	85,522	92,395	6,873
Capital Outlay	-	-	40,000	40,000
Total Expenditures	651,319	678,905	779,845	100,940
Operating Surplus (Deficit)	\$ 16,335	\$ -	\$ -	\$ -

**Queen Anne's County
Budget: FY2025
Roads Operating**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ 3,640,916	\$ 4,598,651	\$ 4,810,520	\$ 211,869
Other Taxes	1,293,309	1,519,500	1,828,971	309,471
Charges for Services	253,124	95,000	95,000	-
Miscellaneous	22,992	-	-	-
Total Revenue	5,210,341	6,213,151	6,734,491	521,340
Expenditures				
Salaries & Wages	2,696,326	3,069,944	3,296,509	226,565
Contracted Services	9,962	33,000	43,000	10,000
Supplies & Materials	1,159,051	1,388,450	1,531,700	143,250
Benefits	1,232,213	1,505,506	1,595,031	89,525
Other Charges	112,789	116,251	128,251	12,000
Capital Outlay	-	100,000	140,000	40,000
Total Expenditures	5,210,341	6,213,151	6,734,491	521,340
Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Housing & Community Services

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ 516,688	\$ 642,700	\$ 648,696	\$ 5,996
Other Taxes	270,345	200,000	200,000	-
Intergovernmental	947,605	279,333	234,867	(44,466)
Charges for Services	620,000	400,000	400,000	-
Miscellaneous	41,684	-	-	-
Total Revenue	2,396,322	1,522,033	1,483,563	(38,470)
Expenditures				
Salaries & Wages	334,340	341,920	363,724	21,804
Contracted Services	192,744	139,700	115,700	(24,000)
Supplies & Materials	3,212	6,573	6,873	300
Benefits	142,495	167,477	146,283	(21,194)
Other Charges	1,117,550	866,363	850,983	(15,380)
Capital Outlay	107,725	-	-	-
Total Expenditures	1,898,066	1,522,033	1,483,563	(38,470)
Operating Surplus (Deficit)	\$ 498,256	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Community Partnerships for Children

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ 579,064	\$ 650,204	\$ 549,733	\$ (100,471)
Intergovernmental	733,096	720,927	720,927	-
Miscellaneous	24,949	-	-	-
Total Revenue	1,337,109	1,371,131	1,270,660	(100,471)
Expenditures				
Salaries & Wages	210,380	237,931	257,981	20,050
Contracted Services	521,816	526,464	369,398	(157,066)
Supplies & Materials	74,413	66,853	80,489	13,636
Benefits	65,026	93,799	80,893	(12,906)
Other Charges	465,474	442,430	479,962	37,532
Capital Outlay	-	3,654	1,937	(1,717)
Total Expenditures	1,337,109	1,371,131	1,270,660	(100,471)
Operating Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Public Landings & Marinas

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Intergovernmental	\$ 18,472	\$ 25,000	\$ 25,000	\$ -
Charges for Services	465,730	525,415	506,015	(19,400)
Miscellaneous	28,985	30,500	30,500	-
Prior Year Fund Balance	-	12,865	48,394	35,529
Total Revenue	513,187	593,780	609,909	16,129
Expenditures				
Salaries & Wages	222,803	232,496	250,814	18,318
Contracted Services	73,877	94,555	88,055	(6,500)
Supplies & Materials	30,171	35,800	35,800	-
Benefits	66,937	72,899	78,726	5,827
Other Charges	144,934	156,530	155,014	(1,516)
Capital Outlay	39,918	1,500	1,500	-
Total Expenditures	578,640	593,780	609,909	16,129
Operating Surplus (Deficit)	\$ (65,453)	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Grants Fund

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ 36,935	\$ 44,000	\$ 48,084	\$ 4,084
Intergovernmental	1,535,667	2,829,366	2,089,973	(739,393)
Charges for Services	21,782	27,500	37,033	9,533
Miscellaneous	80,032	71,765	78,465	6,700
Total Revenue	1,674,416	2,972,631	2,253,555	(719,076)
Expenditures				
Salaries & Wages	475,852	693,820	584,823	(108,997)
Contracted Services	16,050	374,000	80,000	(294,000)
Supplies & Materials	108,882	29,500	29,500	-
Benefits	134,041	201,888	146,284	(55,604)
Other Charges	847,770	1,416,400	1,287,350	(129,050)
Capital Outlay	331,821	257,023	125,598	(131,425)
Total Expenditures	1,914,416	2,972,631	2,253,555	(719,076)
Operating Surplus (Deficit)	\$ (240,000)	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Agricultural Transfer Tax Fund

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Ag Transfer Tax	\$ 59,283	\$ 125,000	\$ 125,000	\$ -
Transfer In	978,433	-	-	-
Prior Year Fund Balance	-	1,300,000	4,943,102	3,643,102
Total Revenue	1,037,716	1,425,000	5,068,102	3,643,102
Expenditures				
Other Charges	767,362	1,425,000	5,068,102	3,643,102
Total Expenditures	767,362	1,425,000	5,068,102	3,643,102
Operating Surplus (Deficit)	\$ 270,354	\$ -	\$ -	\$ -

**Queen Anne's County
Budget: FY2025
Law Library**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Charges for Services	\$ 14,134	\$ 10,000	\$ 10,000	\$ -
Miscellaneous	64,786	15,500	15,500	-
Total Revenue	78,920	25,500	25,500	-
Expenditures				
Supplies & Materials	24,772	25,000	25,000	-
Other Charges	-	500	500	-
Total Expenditures	24,772	25,500	25,500	-
Operating Surplus (Deficit)	\$ 54,148	\$ -	\$ -	\$ -

**Queen Anne's County
Budget: FY2025
Inmate Welfare Fund**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Intergovernmental	\$ -	\$ 10,890	\$ 10,890	\$ -
Charges for Services	81,110	125,000	95,000	(30,000)
Miscellaneous	16,346	16,310	16,310	-
Prior Year Fund Balance	-	10,950	10,950	-
Total Revenue	97,456	163,150	133,150	(30,000)
Expenditures				
Contracted Services	200	150	150	-
Supplies & Materials	119,234	140,000	110,000	(30,000)
Other Charges	263	5,000	5,000	-
Capital Outlay	884	18,000	18,000	-
Total Expenditures	120,581	163,150	133,150	(30,000)
Operating Surplus (Deficit)	\$ (23,125)	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Kent Narrows Special Revenue Fund

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Special Assessments Property Tax	\$ 49,615	\$ 50,000	\$ 61,000	\$ 11,000
Miscellaneous	8,093	-	-	-
Total Revenue	57,708	50,000	61,000	11,000
Expenditures				
Other Charges	40,000	50,000	61,000	11,000
Total Expenditures	40,000	50,000	61,000	11,000
Operating Surplus (Deficit)	\$ 17,708	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Narrows Point Shore Erosion

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Benefit Assessment	\$ 26,736	\$ 27,391	\$ 27,391	\$ -
Miscellaneous	153	-	-	-
Total Revenue	26,889	27,391	27,391	-
Expenditures				
Debt Service - Principal	27,391	27,391	27,391	-
Other Charges	-	-	-	-
Total Expenditures	27,391	27,391	27,391	-
Operating Surplus (Deficit)	\$ (502)	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Grove Creek Dredging Fund

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Benefit Assessment	\$ 19,388	\$ 20,425	\$ 20,425	\$ -
Miscellaneous	87	-	-	-
Total Revenue	19,475	20,425	20,425	-
Expenditures				
Debt Service - Principal	20,425	20,425	20,425	-
Total Expenditures	20,425	20,425	20,425	-
Operating Surplus (Deficit)	\$ (950)	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Economic Development Incentive Fund

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In	\$ 712,272	\$ 297,619	\$ -	\$ (297,619)
Prior Year Fund Balance	-	25,281	122,900	97,619
Miscellaneous	21,195	27,100	27,100	-
Total Revenue	733,467	350,000	150,000	(200,000)
Expenditures				
Other Charges	122,497	350,000	150,000	(200,000)
Total Expenditures	122,497	350,000	150,000	(200,000)
Operating Surplus (Deficit)	\$ 610,970	\$ -	\$ -	\$ -

**Queen Anne's County
Budget: FY2025
Rural Legacy Fund**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Intergovernmental	\$ 1,902,438	\$ 1,307,452	\$ 2,437,399	\$ 1,129,947
Miscellaneous	23,030	-	-	-
Transfer In	-	-	-	-
Total Revenue	1,925,468	1,307,452	2,437,399	1,129,947
Expenditures				
Other Charges	1,889,788	1,307,452	2,437,399	1,129,947
Total Expenditures	1,889,788	1,307,452	2,437,399	1,129,947
Operating Surplus (Deficit)	\$ 35,680	\$ -	\$ -	\$ -

**Queen Anne's County
Budget: FY2025
KNS&G Wastewater**

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
User Revenues	\$ 6,493,325	\$ 6,948,895	\$ 7,676,573	\$ 727,678
Inspection Fees	279,645	75,000	75,000	-
Intergovernmental	138,262	140,000	140,000	-
Interest	112,500	40,000	80,000	40,000
User Interest	64,951	40,000	60,000	20,000
Transfer In (for Debt Service)	1,059,710	1,059,710	1,059,711	1
Developer Review & Exactions	-	4,241	4,241	-
Other Revenues	36,616	-	-	-
Total Revenue	8,185,009	8,307,846	9,095,525	787,679
Expenditures				
Admin & Inspections	3,027,651	2,181,282	2,605,500	424,218
Collection	3,446,210	3,764,997	3,770,117	5,120
Treatment	1,602,283	2,124,567	2,438,908	314,341
Shop	246,990	237,000	281,000	44,000
Total Expenditures	8,323,134	8,307,846	9,095,525	787,679
Operating Surplus (Deficit)	\$ (138,125)	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
KNS&G Water

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
User Revenues	\$ 2,952,440	\$ 3,222,728	\$ 3,401,532	\$ 178,804
Interest	84,140	35,000	75,000	40,000
User Interest	30,072	35,000	35,000	-
Other Revenues	219,794	175,000	176,148	1,148
Prior Year Fund Balance	-	-	894,803	894,803
Total Revenue	3,286,446	3,467,728	4,582,483	1,114,755
Expenditures				
Admin & Inspections	764,000	669,529	1,114,774	445,245
Distribution	301,291	640,147	771,441	131,294
Treatment	2,181,871	2,072,552	2,575,768	503,216
Shop	95,426	85,500	120,500	35,000
Total Expenditures	3,342,588	3,467,728	4,582,483	1,114,755
Operating Surplus (Deficit)	\$ (56,142)	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
SKI Wastewater

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Transfer In (for Debt Service)	\$ 1,259,839	\$ 1,232,144	\$ 1,500,001	\$ 267,857
User Revenues	318,643	247,892	255,392	7,500
Miscellaneous	4,614	-	-	-
Total Revenue	1,583,096	1,480,036	1,755,393	275,357
Expenditures				
Admin & Inspections	1,291,396	1,264,534	1,520,797	256,263
Collection	28,525	118,991	138,085	19,094
Treatment	57,732	96,511	96,511	-
Shop	-	-	-	-
Total Expenditures	1,377,653	1,480,036	1,755,393	275,357
Operating Surplus (Deficit)	\$ 205,443	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Sudlersville Wastewater

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Miscellaneous	\$ 171,388	\$ 168,000	\$ 191,520	\$ 23,520
Total Revenue	171,388	168,000	191,520	23,520
Expenditures				
Treatment	169,388	168,000	191,520	23,520
Total Expenditures	169,388	168,000	191,520	23,520
Operating Surplus (Deficit)	\$ 2,000	\$ -	\$ -	\$ -

Queen Anne's County
Budget: FY2025
Sudlersville Water

	FY23 Actual	FY24 Approved Budget	FY25 Approved Budget	\$ Change
Revenues				
Miscellaneous	\$ 54,417	\$ 60,000	\$ 60,000	\$ -
Total Revenue	54,417	60,000	60,000	-
Expenditures				
Treatment	55,366	60,000	60,000	-
Total Expenditures	55,366	60,000	60,000	-
Operating Surplus (Deficit)	\$ (949)	\$ -	\$ -	\$ -

**QUEEN ANNE'S COUNTY
IMPACT FEE FUND
FISCAL 2025 BUDGET**

	BOARD OF EDUCATION			VOLUNTEER FIRE DEPARTMENT			PARKS & RECREATION		
	FY23 PRIOR ACTUAL	FY24 APPROVED BUDGET	FY25 PROPOSED BUDGET	FY23 PRIOR ACTUAL	FY24 APPROVED BUDGET	FY25 PROPOSED BUDGET	FY23 PRIOR ACTUAL	FY24 APPROVED BUDGET	FY25 PROPOSED BUDGET
REVENUES									
IMPACT FEE REVENUE	\$ 2,237,364	\$ 2,095,911	\$ 2,097,290	\$ 419,804	\$ 291,500	\$ 306,500	\$ 263,955	\$ 299,600	\$ 299,600
INTEREST	505,658	70,000	70,000	28,014	1,200	9,800	22,668	400	400
PRIOR YEAR FUND BALANCE	-	-	-	-	-	-	-	-	-
TRANSFER IN FROM GENERAL FUND	-	-	-	154,215	90,000	90,000	-	-	-
TOTAL REVENUE	2,743,022	2,165,911	2,167,290	602,033	382,700	406,300	286,623	300,000	300,000
EXPENDITURES									
TRANSFER TO GENERAL FUND	2,857,792	2,165,911	2,167,290	-	-	-	-	-	-
TRANSFER TO CAPITAL PROJECTS	-	-	-	-	-	-	800,000	300,000	300,000
VOLUNTEER FIRE DEPARTMENTS	-	-	-	540,819	382,700	406,300	-	-	-
TOTAL EXPENDITURES	2,857,792	2,165,911	2,167,290	540,819	382,700	406,300	800,000	300,000	300,000
OPERATING SURPLUS (DEFICIT)	\$ (114,770)	\$ -	\$ -	\$ 61,214	\$ -	\$ -	\$ (513,377)	\$ -	\$ -

QUEEN ANNE'S COUNTY
CAPITAL BUDGET BY YEAR
FY 2025

DESCRIPTION	PAYGO	GRANTS	BONDS	OPERATING	FUND BALANCE	OTHER	TOTAL
ALLOCATION TO VOLUNTEER FIRE DEPARTMENTS	-	-	-	-	835,000	-	835,000
4-H PARK IMPROVEMENTS (QAC Park Board)	-	-	-	-	540,000	-	540,000
QACTV EQUIPMENT	-	-	-	-	-	50,000	50,000
UNIVERSITY OF MD SHORE REGIONAL HEALTH	-	-	-	-	-	1,250,000	1,250,000
TOTAL OUTSIDE AGENCIES AND OTHER	-	-	-	-	1,375,000	1,300,000	2,675,000
COUNTY FACILITIES	-	-	-	-	400,000	-	400,000
CRUMPTON BUILDING	-	-	-	-	65,000	-	65,000
LIBERTY BUILDING RENOVATION	-	-	-	-	200,000	-	200,000
WETLAND MITIGATION	-	-	-	-	10,000	-	10,000
MS4 STORMWATER MANAGEMENT	-	-	-	-	150,000	-	150,000
TRAFFIC STUDY	-	-	-	-	50,000	-	50,000
EMS STATION 400 RENOVATIONS	-	-	400,000	-	-	-	400,000
HOUSING AUTHORITY FACILITY RECAP	-	-	-	-	250,000	-	250,000
YMCA	-	-	-	-	250,000	-	250,000
CLOVERFIELDS FLOOD MITIGATION	-	-	-	-	50,000	-	50,000
CIRCUIT COURTHOUSE	-	-	-	-	50,000	-	50,000
BLOOMFIELD MANOR HOUSE STABILIZATION	-	-	-	-	100,000	-	100,000
CBEC SEWER EXTENSION	-	-	-	-	75,000	-	75,000
HEALTH DEPARTMENT ROOF REPLACEMENT	-	-	-	-	150,000	-	150,000
TOTAL ADMINISTRATION & GENERAL SERVICES	-	-	400,000	-	1,800,000	-	2,200,000
PUBLIC SAFETY PROPERTY ACQUISITION	-	-	-	-	1,000,000	-	1,000,000
TOTAL PROPERTY MANAGEMENT	-	-	-	-	1,000,000	-	1,000,000
ANIMAL SERVICES CAPITAL EQUIPMENT	-	-	-	-	130,000	-	130,000
TOTAL ANIMAL SERVICES	-	-	-	-	130,000	-	130,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET BY YEAR
FY 2025

DESCRIPTION	PAYGO	GRANTS	BONDS	OPERATING	FUND BALANCE	OTHER	TOTAL
EMERGENCY PLAN UPDATES	-	-	-	-	30,000	-	30,000
AMBULANCE	-	-	-	-	941,235	-	941,235
SCBA & PROTECTIVE GEAR	-	-	-	-	96,300	-	96,300
CARDIAC CARE EQUIPMENT	-	-	-	-	93,895	-	93,895
PUBLIC SAFETY NETWORK	-	-	-	-	180,000	-	180,000
RADIO SUBSCRIBER REPLACEMENT	-	-	-	-	200,000	-	200,000
TOTAL DEPARTMENT OF EMERGENCY SERVICES	-	-	-	-	1,541,430	-	1,541,430
DETENTION CENTER RENOVATION	-	-	580,387	-	-	-	580,387
TOTAL DETENTION CENTER	-	-	580,387	-	-	-	580,387
STRATEGIC PLANNING INITIATIVES	-	-	-	-	50,000	-	50,000
COMMUNITY & COMPREHENSIVE PLAN UPDATES	-	-	-	-	350,000	-	350,000
TOTAL PLANNING & ZONING	-	-	-	-	400,000	-	400,000
IT INFRASTRUCTURE	-	-	-	-	400,000	-	400,000
CENTRALIZED HARDWARE AND APPLICATIONS	-	-	-	-	50,000	-	50,000
COUNTY FIBER INFRASTRUCTURE	-	-	-	-	100,000	-	100,000
PUBLIC FIBER INFRASTRUCTURE	-	-	-	-	-	600,000	600,000
COUNTY WIDE ORTHO/PLANIMETRIC MAPPING	-	-	-	-	90,000	-	90,000
QAC CELLULAR SIGNAL - BDA	-	-	-	-	96,810	93,190	190,000
QAC PUBLIC SCHOOLS CELLULAR SIGNAL - BDA	-	-	-	-	-	430,000	430,000
CIRCUIT COURTHOUSE TECHNOLOGY	-	-	-	-	50,000	-	50,000
TOTAL IT	-	-	-	-	786,810	1,123,190	1,910,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET BY YEAR
FY 2025

DESCRIPTION	PAYGO	GRANTS	BONDS	OPERATING	FUND BALANCE	OTHER	TOTAL
TRANSFER STATION - MAINTENANCE	-	-	-	-	50,000	-	50,000
CAPITAL EQUIPMENT - SMALL & NON-MOTORIZED	-	-	-	-	140,000	-	140,000
TOTAL SOLID WASTE	-	-	-	-	190,000	-	190,000
CENTREVILLE LIBRARY IMPROVEMENTS	-	-	-	-	100,000	-	100,000
TOTAL PUBLIC LIBRARY SYSTEM	-	-	-	-	100,000	-	100,000
RECREATION CENTER	-	-	-	-	250,000	-	250,000
TOTAL RECREATION	-	-	-	-	250,000	-	250,000
LARGE TRANSIT VEHICLE	-	270,000	-	-	30,000	-	300,000
KRAMER CENTER RENOVATIONS	-	-	-	-	100,000	-	100,000
SENIOR CENTER SECURITY CAMERA SYSTEM	-	-	-	-	120,000	-	120,000
AGING FURNITURE REPLACEMENT	-	-	-	-	70,000	-	70,000
TOTAL AGING	-	270,000	-	-	320,000	-	590,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET BY YEAR
FY 2025

DESCRIPTION	PAYGO	GRANTS	BONDS	OPERATING	FUND BALANCE	OTHER	TOTAL
A/V INTERCOM DEVICE AT BUS LOOP ENTRY - KENT ISLAND HS	-	-	-	-	12,000	-	12,000
BOE ADMIN BUILDING	-	-	9,000,000	-	-	-	9,000,000
BOE ADMIN BUILDING FURNITURE	-	-	1,500,000	-	-	-	1,500,000
CMPTER LAB AND MDIA CNTR C/R BUILD FOR PRE-K - CES	-	-	-	-	75,000	-	75,000
CMPTER LAB C/R BUILD FOR PRE-K - MATAPEAKE ELEM	-	-	-	-	20,000	-	20,000
COMMUNITY BASED HEALTH SUITE - KENNARD ELEM	-	-	-	-	75,000	-	75,000
COMMUNITY BASED HEALTH SUITE - STEVENSVILLE MIDDLE	-	-	-	-	75,000	-	75,000
CONVERSION OF CAMERA VMS TO GENETEC	-	-	-	-	246,818	-	246,818
ES INTERACTIVE DISPLAY AND MS/HS INTERACTIVE PROJECTORS	-	-	-	-	106,000	-	106,000
FIRE ALARM REPLACEMENT - KENNARD ELEM	-	-	-	-	29,000	-	29,000
FIRE ALARM REPLACEMENT - QUEEN ANNE'S HIGH	-	-	561,000	-	-	-	561,000
FLOOR REPLACEMENT, VCT - MATAPEAKE MIDDLE	-	-	-	-	286,528	-	286,528
FURNITURE REPLACEMENT (CLASSROOM) - ALLOCATION	-	-	-	-	600,000	-	600,000
HVAC GEOTHERMAL UNIT REPAIRS - STEVENSVILLE MIDDLE	-	-	-	-	50,000	-	50,000
INDOOR GYMNASIUM SCOREBOARD REPLACE - KIHS	-	-	-	-	25,000	-	25,000
INDOOR GYMNASIUM SCOREBOARD REPLACE - QACHS	-	-	-	-	25,000	-	25,000
MARKER BOARDS - CHURCH HILL ELEM	-	-	-	-	20,000	-	20,000
MARKER BOARDS - KENNARD ELEM	-	-	-	-	20,000	-	20,000
MARKER BOARDS - KENT ISLAND HIGH	-	-	-	-	20,000	-	20,000
NURSE SUITE EXPANSION - CENTREVILLE MIDDLE	-	-	-	-	20,000	-	20,000
PLAYGROUND EQUIPMENT AGES 2-5 - SUDLERSVILLE ELEM	-	-	-	-	350,000	-	350,000
SIDEWALK TO/FROM YMCA CROSSWALK - CENTREVILLE MIDDLE	-	-	-	-	43,075	-	43,075
STADIUM FIELD LIGHTING REPLACEMENT - QUEEN ANNE'S HIGH	-	-	-	-	360,000	-	360,000
STADIUM SCOREBOARD REPLACE - QUEEN ANNE'S HIGH	-	-	-	-	40,000	-	40,000
STORM LINE REPAIRS/SWM - KENNARD ELEM	-	-	-	-	25,000	-	25,000
STORM SEWER REPAIRS (PH II) - KENT ISLAND HIGH	-	-	-	-	703,000	-	703,000
SURVEILLANCE CAMERAS - MATAPEAKE ELEM	-	-	-	-	48,000	-	48,000
SURVEILLANCE CAMERAS REPLACE/ADD - STEVENSVILLE MID	-	-	-	-	45,500	-	45,500
WINDOW BLINDS/SHADES REPLACE - CENTREVILLE ELEM	-	-	-	-	19,510	-	19,510
WINDOW BLINDS/SHADES REPLACE - CHURCH HILL ELEM	-	-	-	-	13,216	-	13,216
WINDOW BLINDS/SHADES REPLACE - MATAPEAKE ELEM	-	-	-	-	6,292	-	6,292
TOTAL BOARD OF EDUCATION	-	-	11,061,000	-	3,358,939	-	14,419,939

QUEEN ANNE'S COUNTY
CAPITAL BUDGET BY YEAR
FY 2025

DESCRIPTION	PAYGO	GRANTS	BONDS	OPERATING	FUND BALANCE	OTHER	TOTAL
TRAIL DEV/MAINT/AMENITIES	-	-	-	-	500,000	-	500,000
ATHLETIC FIELD WORK	-	-	-	-	215,000	-	215,000
PARKS PREVENTATIVE MAINTENANCE - EXP	-	-	-	-	50,000	-	50,000
MAJOR MAINTENANCE - CAP	-	-	-	-	170,000	-	170,000
COURT WORK	-	-	-	-	350,000	-	350,000
PAVILION/CONCESSION/COMFORT	-	-	-	-	50,000	-	50,000
CAPITAL EQUIPMENT - PARKS	-	-	-	-	300,000	-	300,000
WHITE MARSH SEWER	-	-	-	-	75,000	-	75,000
PARKS SKATE PARK	-	-	-	-	125,000	-	125,000
FERRY POINT RESTORATION	-	393,000	-	-	75,000	-	468,000
PEDESTRIAN BRIDGE MAINTENANCE	-	-	-	-	500,000	-	500,000
TOTAL PARKS	-	393,000	-	-	2,410,000	-	2,803,000
TOTAL GENERAL CAPITAL PROJECTS	-	663,000	12,041,387	-	13,662,179	2,423,190	28,789,756
JACKSON CREEK SHORELINE PROTECTION	-	10,000	-	-	-	-	10,000
KENT NARROWS LANDING BULKHEAD	-	75,000	-	-	-	-	75,000
TOTAL PUBLIC LANDINGS ENTERPRISE	-	85,000	-	-	-	-	85,000
BAY BRIDGE AIRPORT HANGAR MAINTENANCE	-	-	-	-	25,000	-	25,000
TOTAL BAY BRIDGE AIRPORT ENTERPRISE	-	-	-	-	25,000	-	25,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET BY YEAR
FY 2025

DESCRIPTION	PAYGO	GRANTS	BONDS	OPERATING	FUND BALANCE	OTHER	TOTAL
CAPITAL EQUIPMENT - HEAVY & CONSTRUCTION	-	-	-	-	1,125,000	-	1,125,000
CAPITAL EQUIPMENT - MISC. EQUIPMENT	-	-	-	-	60,000	-	60,000
ASPHALT OVERLAYS	1,019,668	-	-	-	1,280,332	-	2,300,000
THOMPSON CREEK CONNECTOR	-	1,770,000	-	-	-	-	1,770,000
NICHOLS MANOR/ACKERMAN BRIDGES	600,000	2,400,000	-	-	-	-	3,000,000
BRIDGE MAINTENANCE	94,393	-	-	-	505,607	-	600,000
MARYLAND ROAD	-	-	-	-	-	525,000	525,000
TOTAL ROADS BOARD CAPITAL PROJECTS	1,714,061	4,170,000	-	-	2,970,939	525,000	9,380,000
CAPITAL EQUIPMENT REPLACEMENT	-	-	-	100,000	-	-	100,000
SYSTEMIC REPLACEMENT OF MECHANICAL COMPONENTS	-	-	-	175,000	-	-	175,000
FORCE MAIN REHABILITATION - GENERAL	-	-	-	100,000	-	-	100,000
SOUTHERN KENT ISLAND - PHASE III STEP	-	-	-	-	-	3,000,000	3,000,000
SOUTHERN KENT ISLAND - PHASE 4 STEP	-	-	-	-	-	1,000,000	1,000,000
SOUTHERN KENT ISLAND - PHASE 4 COMMUNITY MAINS	-	-	-	-	-	1,000,000	1,000,000
MARLING FARMS/DOMINION SEWER EXTENSION	-	-	-	-	-	75,000	75,000
RETURN ACTIVATED SLUDGE PUMPS REPLACEMENT	-	-	-	225,000	-	-	225,000
SAND FILTERS REHABILITATION	-	-	-	100,000	-	-	100,000
KNSG WWTP - GRIT REMOVAL REPLACEMENT	-	-	-	200,000	-	-	200,000
TOTAL SEWER ENTERPRISE	-	-	-	900,000	-	5,075,000	5,975,000
CAPITAL EQUIPMENT REPLACEMENT	-	-	-	565,000	-	-	565,000
GRASONVILLE WTP UPGRADE	-	-	-	329,803	-	-	329,803
CRITICAL INTERCONNECTIONS	-	-	-	-	100,000	-	100,000
TOTAL WATER ENTERPRISE	-	-	-	894,803	100,000	-	994,803
TOTAL ALL CAPITAL PROJECTS	1,714,061	4,918,000	12,041,387	1,794,803	16,758,118	8,023,190	45,249,559

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
ALLOCATION TO VOLUNTEER FIRE DEPARTMENTS	835,000	835,000	835,000	835,000	835,000	835,000	5,010,000
4-H PARK IMPROVEMENTS (QAC Park Board)	540,000	220,000	125,000	1,000,000	300,000	-	2,185,000
QACTV EQUIPMENT	50,000	50,000	50,000	50,000	50,000	50,000	300,000
CHESAPEAKE COLLEGE - QUEEN ANNE TECHNICAL BLDG	-	643,500	4,624,000	447,000	-	-	5,714,500
CHESAPEAKE HERITAGE VISITORS CENTER - BLDG	-	100,000	1,000,000	1,000,000	-	-	2,100,000
UNIVERSITY OF MD SHORE REGIONAL HEALTH	1,250,000	1,250,000	1,250,000	1,250,000	-	-	5,000,000
TOTAL OUTSIDE AGENCIES AND OTHER	2,675,000	3,098,500	7,884,000	4,582,000	1,185,000	885,000	20,309,500
HISTORIC COURTHOUSE	-	5,000,000	5,000,000	-	-	-	10,000,000
COUNTY FACILITIES	400,000	425,000	450,000	475,000	500,000	525,000	2,775,000
CRUMPTON BUILDING	65,000	-	-	-	-	-	65,000
LIBERTY BUILDING RENOVATION	200,000	-	150,000	150,000	-	-	500,000
WETLAND MITIGATION	10,000	10,000	10,000	10,000	10,000	10,000	60,000
MS4 STORMWATER MANAGEMENT	150,000	300,000	300,000	300,000	300,000	300,000	1,650,000
TRAFFIC STUDY	50,000	-	-	-	-	-	50,000
EMS STATON 100 RENOVATIONS	-	50,000	-	-	-	-	50,000
EMS STATION 400 RENOVATIONS	400,000	-	-	-	-	-	400,000
HOUSING AUTHORITY FACILITY RECAPITALIZATION	250,000	-	-	-	-	-	250,000
YMCA	250,000	-	-	-	-	-	250,000
CLOVERFIELDS FLOOD MITIGATION	50,000	1,625,000	1,575,000	100,000	100,000	100,000	3,550,000
CIRCUIT COURTHOUSE	50,000	-	-	-	-	-	50,000
BLOOMFIELD MANOR HOUSE STABILIZATION	100,000	-	-	-	-	-	100,000
CBEC SEWER EXTENSION	75,000	-	-	-	-	-	75,000
HEALTH DEPARTMENT ROOF REPLACEMENT	150,000	150,000	-	-	-	-	300,000
SHERIFF FACILITIES	-	-	-	1,000,000	7,500,000	7,500,000	16,000,000
TOTAL ADMINISTRATION & GENERAL SERVICES	2,200,000	7,560,000	7,485,000	2,035,000	8,410,000	8,435,000	36,125,000
PUBLIC SAFETY PROPERTY ACQUISITION	1,000,000	300,000	300,000	300,000	300,000	300,000	2,500,000
TOTAL PROPERTY MANAGEMENT	1,000,000	300,000	300,000	300,000	300,000	300,000	2,500,000
ANIMAL SERVICES CAPITAL EQUIPMENT	130,000	30,000	60,000	75,000	50,000	80,000	425,000
ANIMAL SERVICES BUILDING	-	250,000	3,000,000	3,000,000	-	-	6,250,000
TOTAL ANIMAL SERVICES	130,000	280,000	3,060,000	3,075,000	50,000	80,000	6,675,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
EMERGENCY PLAN UPDATES	30,000	10,000	75,000	30,000	70,000	30,000	245,000
AMBULANCE	941,235	723,587	998,557	767,653	1,059,369	814,404	5,304,805
SCBA & PROTECTIVE GEAR	96,300	101,115	104,148	107,273	110,491	113,806	633,133
CARDIAC CARE EQUIPMENT	93,895	101,407	109,519	118,281	127,743	137,963	688,808
EMS ULTRASOUND	-	75,000	-	-	-	-	75,000
PUBLIC SAFETY NETWORK	180,000	190,000	200,000	210,000	220,000	230,000	1,230,000
RADIO SUBSCRIBER REPLACEMENT	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
RADIO TOWER INSPECTION/REPAIR	-	15,000	150,000	-	-	-	165,000
911 PHONE CENTER	-	1,700,000	-	-	-	-	1,700,000
VOICE RECORDING SYSTEM	-	621,000	-	-	-	-	621,000
EMERGENCY SERVICES BUILDING RENOVATIONS	-	-	-	250,000	2,050,000	2,050,000	4,350,000
MOTOROLA CONSOLE UPGRADE	-	-	1,092,640	456,445	-	-	1,549,085
RADIO AMATEUR CIVIL EMERGENCY SERVICE	-	15,000	15,000	-	-	-	30,000
TOTAL DEPARTMENT OF EMERGENCY SERVICES	1,541,430	3,752,109	2,944,864	2,139,652	3,837,603	3,576,173	17,791,831
DETENTION CENTER - REGIONAL JAIL	580,387	-	17,809,163	6,360,450	-	-	24,750,000
TOTAL DETENTION CENTER	580,387	-	17,809,163	6,360,450	-	-	24,750,000
STRATEGIC PLANNING INITIATIVES	50,000	50,000	50,000	50,000	50,000	50,000	300,000
COMMUNITY & COMPREHENSIVE PLAN UPDATES	350,000	50,000	50,000	50,000	50,000	100,000	650,000
TOTAL PLANNING & ZONING	400,000	100,000	100,000	100,000	100,000	150,000	950,000
IT INFRASTRUCTURE	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
CENTRALIZED HARDWARE AND APPLICATIONS	50,000	150,000	150,000	150,000	150,000	150,000	800,000
COUNTY FIBER INFRASTRUCTURE	100,000	100,000	100,000	100,000	100,000	100,000	600,000
PUBLIC FIBER INFRASTRUCTURE	600,000	600,000	600,000	600,000	600,000	600,000	3,600,000
ERP PROJECT	-	50,000	50,000	50,000	50,000	50,000	250,000
GIS & CURRENT PLANNING INITIATIVES	-	50,000	50,000	50,000	50,000	50,000	250,000
COUNTY WIDE ORTHO/PLANIMETRIC MAPPING	90,000	90,000	90,000	90,000	90,000	90,000	540,000
QAC CELLULAR SIGNAL - BDA	190,000	170,000	-	-	-	-	360,000
QAC PUBLIC SCHOOLS CELLULAR SIGNAL - BDA	430,000	400,000	-	-	-	-	830,000
CIRCUIT COURTHOUSE TECHNOLOGY	50,000	50,000	50,000	50,000	50,000	50,000	300,000
PUBLIC FIBER INFRASTRUCTURE - LONG DRIVEWAY	-	500,000	-	-	-	-	500,000
TOTAL IT	1,910,000	2,560,000	1,490,000	1,490,000	1,490,000	1,490,000	10,430,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
TRANSFER STATION - MAINTENANCE	50,000	50,000	50,000	50,000	50,000	50,000	300,000
CAPITAL EQUIPMENT - HEAVY & CONSTRUCTION	-	225,000	225,000	325,000	110,000	325,000	1,210,000
CAPITAL EQUIPMENT - SMALL & NON-MOTORIZED	140,000	140,000	140,000	140,000	140,000	140,000	840,000
TOTAL SOLID WASTE	190,000	415,000	415,000	515,000	300,000	515,000	2,350,000
CENTREVILLE LIBRARY IMPROVEMENTS	100,000	110,000	-	110,000	-	-	320,000
QAC LIBRARY NORTH BRANCH	-	306,000	1,263,000	-	-	-	1,569,000
TOTAL PUBLIC LIBRARY SYSTEM	100,000	416,000	1,263,000	110,000	-	-	1,889,000
RECREATION CENTER	250,000	10,000,000	10,000,000	-	-	-	20,250,000
TOTAL RECREATION	250,000	10,000,000	10,000,000	-	-	-	20,250,000
LARGE TRANSIT VEHICLE	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
GRASONVILLE SENIOR CENTER RENOVATIONS	-	-	380,000	-	-	-	380,000
KRAMER CENTER RENOVATIONS	100,000	-	-	-	-	-	100,000
SENIOR CENTER SECURITY CAMERA SYSTEM	120,000	-	-	-	-	-	120,000
KENT ISLAND SENIOR CENTER	-	-	-	320,000	-	-	320,000
AGING FURNITURE REPLACEMENT	70,000	70,000	70,000	-	-	-	210,000
TOTAL AGING	590,000	370,000	750,000	620,000	300,000	300,000	2,930,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
AV INTERCOM DEVICE AT BUS LOOP ENTRY - KENT ISLAND HS	12,000	-	-	-	-	-	12,000
ASPHALT PAVING/SEALCOATING AND STRIPPING	-	-	125,000	125,000	125,000	125,000	500,000
BOE ADMIN BUILDING	9,000,000	-	-	-	-	-	9,000,000
BOE ADMIN BUILDING FURNITURE	1,500,000	-	-	-	-	-	1,500,000
BOILER & CIRC PUMP REPLACEMENT - BAYSIDE ELEM	-	-	-	-	-	650,000	650,000
CMPTER LAB AND MDIA CNTR C/R BUILD FOR PRE-K - CES	75,000	-	-	-	-	-	75,000
CMPTER LAB C/R BUILD FOR PRE-K - MATAPEAKE ELEM	20,000	-	-	-	-	-	20,000
COMMUNITY BASED HEALTH SUITE - GRASONVILLE ELEM	-	-	75,000	-	-	-	75,000
COMMUNITY BASED HEALTH SUITE - KENNARD ELEM	75,000	-	-	-	-	-	75,000
COMMUNITY BASED HEALTH SUITE - MATAPEAKE ELEM	-	-	-	75,000	-	-	75,000
COMMUNITY BASED HEALTH SUITE - QUEEN ANNE'S HIGH	-	-	75,000	-	-	-	75,000
COMMUNITY BASED HEALTH SUITE - STEVENSVILLE MIDDLE	75,000	-	-	-	-	-	75,000
CONVERSION OF CAMERA VMS TO GENETEC	246,818	-	-	-	-	-	246,818
ES INTERACTIVE DISPLAY AND MS/HS INTERACTIVE PROJECTOR	106,000	175,000	235,000	130,000	100,000	97,000	843,000
FIRE ALARM REPLACEMENT - CENTREVILLE ELEM	-	-	165,000	-	-	-	165,000
FIRE ALARM REPLACEMENT - KENNARD ELEM	29,000	-	-	-	-	-	29,000
FIRE ALARM REPLACEMENT - KENT ISLAND ES	-	185,250	-	-	-	-	185,250
FIRE ALARM REPLACEMENT - MATAPEAKE ELEM	-	-	-	-	125,000	-	125,000
FIRE ALARM REPLACEMENT - MATAPEAKE MIDDLE	-	-	-	-	225,000	-	225,000
FIRE ALARM REPLACEMENT - QUEEN ANNE'S HIGH	561,000	-	-	-	-	-	561,000
FLOOR REPLACEMENT, VCT - MATAPEAKE MIDDLE	286,528	-	-	-	-	-	286,528
FURNITURE REPLACEMENT (CLASSROOM) - ALLOCATION	600,000	600,000	600,000	-	-	-	1,800,000
HVAC GEOTHERMAL UNIT REPAIRS - STEVENSVILLE MIDDLE	50,000	-	-	-	-	-	50,000
HVAC REPLACEMENT - CENTREVILLE ELEM	-	-	-	-	-	2,000,000	2,000,000
HVAC REPLACEMENT - GRASONVILLE ELEM	-	-	-	-	-	1,750,000	1,750,000
HVAC REPLACEMENT - KENNARD ELEM	-	1,854,460	-	-	-	-	1,854,460
INDOOR GYMNASIUM SCOREBOARD REPLACE - KIHS	25,000	-	-	-	-	-	25,000
INDOOR GYMNASIUM SCOREBOARD REPLACE - QACHS	25,000	-	-	-	-	-	25,000
MARKER BOARDS - CHURCH HILL ELEM	20,000	-	-	-	-	-	20,000
MARKER BOARDS - KENNARD ELEM	20,000	-	-	-	-	-	20,000
MARKER BOARDS - KENT ISLAND HIGH	20,000	-	-	-	-	-	20,000
MILLING & PAVING - KENT ISLAND HIGH	-	550,000	550,000	-	-	-	1,100,000
NURSE SUITE EXPANSION - CENTREVILLE MIDDLE	20,000	-	-	-	-	-	20,000
PLAYGROUND EQUIPMENT AGES 2-5 - KENT ISLAND ELEM	-	350,000	-	-	-	-	350,000
PLAYGROUND EQUIPMENT AGES 2-5 - MATAPEAKE ELEM	-	-	-	-	350,000	-	350,000
PLAYGROUND EQUIPMENT AGES 2-5 - SUDLERSVILLE ELEM	350,000	-	-	-	-	700,000	1,050,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
PLAYGROUND EQUIPMENT AGES 5-12 - KENT ISLAND ELEM	-	350,000	-	-	-	-	350,000
PLAYGROUND EQUIPMENT AGES 5-12 - MATAPEAKE ELEM	-	-	-	-	350,000	-	350,000
PLAYGROUND EQUIPMENT AGES 5-12 - SUDLERSVILLE ELEM	-	-	350,000	-	-	-	350,000
PLAYGROUND EQUIPMENT AGES 5-12 - BAYSIDE ELEM	-	-	-	600,000	-	-	600,000
PLAYGROUND EQUIPMENT AGES 5-12- CHURCH HILL ELEM	-	-	350,000	-	-	-	350,000
ROOF REPLACEMENT - KENNARD ELEM	-	1,696,000	-	-	-	-	1,696,000
ROOF REPLACEMENT, PARTIAL - MATAPEAKE ELEM	-	1,788,750	-	-	-	-	1,788,750
ROOF REPLACEMENT, PARTIAL - MATAPEAKE MIDDLE	-	-	2,914,280	-	-	-	2,914,280
SCHOOL ADDITION STUDY/DESIGN/CONST - KENT ISLAND HIGH	-	-	-	-	390,000	3,750,000	4,140,000
SCHOOL ADDITION STUDY/DESIGN/CONST - QACHS	-	-	-	-	390,000	3,750,000	4,140,000
SCHOOL REPLACEMENT - CENTREVILLE MIDDLE	-	2,159,000	-	9,401,500	8,889,500	-	20,450,000
SIDEWALK TO/FROM YMCA CROSSWALK - CENTREVILLE MIDDLE	43,075	-	-	-	-	-	43,075
STADIUM FIELD LIGHTING REPLACEMENT - KENT ISLAND HIGH	-	485,000	-	-	-	-	485,000
STADIUM FIELD LIGHTING REPLACEMENT - QUEEN ANNE'S HIGH	360,000	-	-	-	-	-	360,000
STADIUM SCOREBOARD REPLACE - QUEEN ANNE'S HIGH	40,000	-	-	-	-	-	40,000
STORM LINE REPAIRS/SWM - KENNARD ELEM	25,000	175,000	-	-	-	-	200,000
STORM SEWER REPAIRS (PH II) - KENT ISLAND HIGH	703,000	-	-	-	-	-	703,000
SURVEILLANCE CAMERAS - MATAPEAKE ELEM	48,000	-	-	-	-	-	48,000
SURVEILLANCE CAMERAS REPLACE/ADD - STEVENSVILLE MID	45,500	-	-	-	-	-	45,500
WINDOW BLINDS/SHADES REPLACE - CENTREVILLE ELEM	19,510	-	-	-	-	-	19,510
WINDOW BLINDS/SHADES REPLACE - CHURCH HILL ELEM	13,216	-	-	-	-	-	13,216
WINDOW BLINDS/SHADES REPLACE - MATAPEAKE ELEM	6,292	-	-	-	-	-	6,292
TOTAL BOARD OF EDUCATION	14,419,939	10,368,460	5,439,280	10,331,500	10,944,500	12,822,000	64,325,679

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
TRAIL DEV/MAINT/AMENITIES	500,000	700,000	650,000	650,000	700,000	600,000	3,800,000
ATHLETIC FIELD WORK	215,000	300,000	-	50,000	50,000	300,000	915,000
ARTIFICIAL TURF	-	-	-	-	750,000	750,000	1,500,000
PARKS LANDSCAPING	-	20,000	20,000	20,000	20,000	20,000	100,000
PARKS PREVENTATIVE MAINTENANCE - EXP	50,000	50,000	50,000	50,000	50,000	50,000	300,000
MAJOR MAINTENANCE - CAP	170,000	40,000	40,000	40,000	40,000	40,000	370,000
COURT WORK	350,000	-	150,000	-	250,000	-	750,000
PARKS PARKING LOT PAVING	-	70,000	100,000	70,000	50,000	-	290,000
PAVILION/CONCESSION/COMFORT	50,000	-	455,000	-	-	-	505,000
CAPITAL EQUIPMENT - PARKS	300,000	310,000	355,000	400,000	420,000	400,000	2,185,000
PLAYGROUND	-	1,015,111	1,000,000	1,200,000	1,200,000	1,200,000	5,615,111
LAND PRESERVATION P&R PLAN-POS	-	25,000	25,000	-	-	-	50,000
BLUE HERON NATURE PRESERVE	-	60,000	250,000	90,000	40,000	150,000	590,000
WHITE MARSH SEWER	75,000	-	-	-	-	-	75,000
INLINE/HOCKEY RINK	-	-	-	150,000	-	-	150,000
PARKS SKATE PARK	125,000	-	-	150,000	-	-	275,000
BOX LACROSSE FIELDS	-	-	-	30,000	-	1,000,000	1,030,000
FERRY POINT RESTORATION	468,000	-	-	-	-	-	468,000
PEDESTRIAN BRIDGE MAINTENANCE	500,000	-	-	-	-	1,000,000	1,500,000
TOTAL PARKS	2,803,000	2,590,111	3,095,000	2,900,000	3,570,000	5,510,000	20,468,111
TOTAL GENERAL CAPITAL PROJECTS	28,789,756	41,810,180	62,035,307	34,558,602	30,487,103	34,063,173	231,744,121
JACKSON CREEK SHORELINE PROTECTION	10,000	100,000	-	-	-	-	110,000
KENT NARROWS LANDING BULKHEAD	75,000	-	-	-	-	-	75,000
TOTAL PUBLIC LANDINGS ENTERPRISE	85,000	100,000	-	-	-	-	185,000
S APRON SAFETY ENHANCEMENT - DESIGN	-	300,000	-	-	-	-	300,000
S APRON SAFETY ENHANCEMENT - CONSTRUCTION	-	-	-	4,100,000	-	-	4,100,000
5 YEAR CAPITAL IMPROVEMENT PROGRAM	-	-	300,000	-	-	-	300,000
BAY BRIDGE AIRPORT HANGAR MAINTENANCE	25,000	-	-	-	-	-	25,000
TOTAL BAY BRIDGE AIRPORT ENTERPRISE	25,000	300,000	300,000	4,100,000	-	-	4,725,000

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
 FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
CAPITAL EQUIPMENT - LIGHT VEHICLES	-	300,000	-	300,000	-	300,000	900,000
CAPITAL EQUIPMENT - HEAVY & CONSTRUCTION	1,125,000	455,000	350,000	275,000	310,000	660,000	3,175,000
CAPITAL EQUIPMENT - MISC. EQUIPMENT	60,000	60,000	60,000	60,000	60,000	60,000	360,000
PARKING LOT OVERLAYS	-	50,000	50,000	50,000	50,000	50,000	250,000
ASPHALT OVERLAYS	2,300,000	2,508,000	2,583,000	2,660,490	2,740,305	2,822,514	15,614,309
TAYLOR MILL ROAD BRIDGE	-	-	200,000	200,000	1,500,000	-	1,900,000
THOMPSON CREEK CONNECTOR	1,770,000	3,500,000	3,500,000	-	-	-	8,770,000
NICHOLS MANOR/ACKERMAN BRIDGES	3,000,000	-	-	-	-	-	3,000,000
BRIDGE MAINTENANCE	600,000	600,000	-	-	-	-	1,200,000
PEDESTRIAN BRIDGE CROSSING US 50/301	-	3,000,000	9,950,000	9,950,000	-	-	22,900,000
BEACH ROAD	-	1,000,000	-	-	-	-	1,000,000
MARYLAND ROAD	525,000	-	-	-	-	-	525,000
TOTAL ROADS BOARD CAPITAL PROJECTS	9,380,000	11,473,000	16,693,000	13,495,490	4,660,305	3,892,514	59,594,309
CAPITAL EQUIPMENT REPLACEMENT	100,000	-	-	-	240,000	-	340,000
SKI - UTILITY TRUCK	-	-	-	100,000	-	-	100,000
VACUUM PUMP	-	-	60,000	-	60,000	-	120,000
DISCHARGE PUMP	-	72,000	-	72,000	-	-	144,000
PROSPECT LIFT STATION REHABS	-	-	100,000	-	100,000	-	200,000
PUMP STATION 2 - STAND BY DIESEL PUMP	-	150,000	-	-	-	-	150,000
SYSTEMIC REPLACEMENT OF MECHANICAL COMPONENTS	175,000	175,000	200,000	200,000	225,000	225,000	1,200,000
FORCE MAIN REHABILITATION - GENERAL	100,000	-	-	250,000	250,000	-	600,000
SOUTHERN KENT ISLAND - PHASE III STEP	3,000,000	3,300,000	-	-	-	-	6,300,000
SOUTHERN KENT ISLAND - PHASE 4 STEP	1,000,000	4,000,000	1,200,000	-	-	-	6,200,000
SOUTHERN KENT ISLAND - PHASE 4 COMMUNITY MAINS	1,000,000	1,200,000	-	-	-	-	2,200,000
WATER/SEWER OFFICE TRAILER	-	37,500	-	-	-	-	37,500
M STATION UPGRADES	-	-	125,000	125,000	-	-	250,000
GENERATORS	-	80,000	-	-	-	-	80,000
MARLING FARMS/DOMINION SEWER EXTENSION	75,000	250,000	1,000,000	500,000	4,750,000	-	6,575,000
WATER/SEWER - KNSG SECURITY UPGRADES	-	-	50,000	-	-	-	50,000
WATER/SEWER - KNSG ADMIN BLDG & SHOP ROOF	-	-	175,000	-	-	-	175,000
RETURN ACTIVATED SLUDGE PUMPS REPLACEMENT	225,000	-	-	-	-	-	225,000
SAND FILTERS REHABILITATION	100,000	50,000	-	-	-	-	150,000
KNSG WWTP - GRIT REMOVAL REPLACEMENT	200,000	-	-	-	-	-	200,000
TOTAL SEWER ENTERPRISE	5,975,000	9,314,500	2,910,000	1,247,000	5,625,000	225,000	25,296,500

QUEEN ANNE'S COUNTY
CAPITAL BUDGET SUMMARY BY EXPENDITURE
 FY 2025 - 2030

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
CAPITAL EQUIPMENT REPLACEMENT	565,000	-	100,000	-	-	-	665,000
REHABILITATION OF WATER TREATMENT PLANT STRUCTURES	-	50,000	-	50,000	-	50,000	150,000
GRASONVILLE WTP UPGRADE	329,803	125,000	-	-	400,000	-	854,803
CRITICAL INTERCONNECTIONS	100,000	5,000,000	-	-	-	-	5,100,000
KENT NARROWS TOWER	-	-	-	2,550,000	-	-	2,550,000
WATER/SEWER OFFICE TRAILER	-	37,500	-	-	-	-	37,500
WATER/SEWER - KNSG SECURITY UPGRADES	-	-	50,000	-	-	-	50,000
WATER/SEWER - KNSG ADMIN BLDG & SHOP ROOF	-	-	175,000	-	-	-	175,000
TOTAL WATER ENTERPRISE	994,803	5,212,500	325,000	2,600,000	400,000	50,000	9,582,303
TOTAL ALL CAPITAL PROJECTS	45,249,559	68,210,180	82,263,307	56,001,092	41,172,408	38,230,687	331,127,233