

**Final Budget Work Session  
May 10, 2016**

**AGENDA**

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QUEEN ANNE'S COUNTY						
FY2017 EXPENDITURES						
COUNTY COMMISSIONER'S PROPOSED BUDGET						
				FY17	FY16-FY17	%
		FY15 Actual	FY16 Budget	Proposed	\$ 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	564,598	8,784	1.6%
	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>3,085,378</b>	<b>41,758</b>	<b>1.4%</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						
FY2017 EXPENDITURES						
COUNTY COMMISSIONER'S PROPOSED BUDGET, continued						
				FY17	FY16-FY17	%
		FY15 Actual	FY16 Budget	Proposed	\$ 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	209,681	10,682	5.4%
	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>20,117,865</b>	<b>456,300</b>	<b>2.3%</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	916,923	83,034	10.0%
	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	245,783	14,750	6.4%
	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	1,300,173	(68,487)	-5.0%
	<b>TOTAL</b>	<b>5,771,524</b>	<b>6,408,960</b>	<b>7,309,375</b>	<b>900,415</b>	<b>14.0%</b>
<b>TOTAL GENERAL FUND:</b>		<b>117,024,607</b>	<b>125,160,950</b>	<b>129,947,055</b>	<b>4,786,105</b>	<b>3.8%</b>

## FY17 BUDGET NON-DISCRETIONARY COSTS VS. COSTS AVAILABLE TO ALLOCATE

<b>FY17 PROPOSED BUDGET</b>	<b>129,947,055</b>	
<b>Non-Discretionary Expenditures</b>		
Debt Service	11,899,300	
Agencies at Flat Level	53,508,183	
Board of Education, FY16 level	52,850,293	
Chesapeake College	1,869,557	
Non-Departmental (AWL, lease purchase)	896,396	
Benefits/OPEB	2,281,818	
Transfers to Capital/Paygo	1,101,782	
FY2016 Pay for Performance	290,950	
Municipal Tax Differential	575,203	
Insurance (County buildings, fleet, etc.)	640,500	
Intergovernmental (payment to SDAT)	<u>258,686</u>	
<b>Total Non-Discretionary</b>	<b>126,172,668</b>	
<b>REMAINDER AVAILABLE</b>	<b>3,774,387</b>	<b>3,774,387</b>
		<b>CC Budget</b>
<b>Discretionary Items</b>		
Enhancements	1,423,307	555,997
The List	696,787	(56,650)
Local Grants	437,533	245,783
Contingency		
COLA @2.0%	401,114	558,256
Pay for Performance	553,608	
Other Contingency	743,862	
Class Study	425,967	425,967
Board of Education, Request is \$4,368,468		937,000
Municipal Tax Differential , FY16 (base) funding is \$575,203		83,034
Ed. Incentive		25,000
Courthouse		1,000,000
<b>TOTAL</b>	<b>4,682,178</b>	<b>3,774,387</b>
<b>TOTAL BUDGET</b>		<b>129,947,055</b>



## Queen Anne's County Housing Authority

205 East Water Street, Suite 100, P.O. Box 280

Centreville, MD 21617

Phone: 410/758-8634 Fax: 410/758-8635

Executive Director: Wanda L. Sheppard

[wsheppard@qacha.org](mailto:wsheppard@qacha.org)

### Board Members

James W. Holley

James L. Hynson

Tonya D. Johnson

Kirstin Pondexter

Lareese Cathey

April 25, 2016

Board of County Commissioners  
Queen Anne's County  
107 North Liberty Street  
Centreville, Maryland 21617

Re: Housing Authority Funding Request

Dear County Commissioners:

The Housing Authority of Queen Anne's County (the "Housing Authority") asks the Board of County Commissioners for financial support for our required monthly reserves for replacement deposits in the amount of ONE HUNDRED EIGHTY FOUR THOUSAND AND ONE HUNDRED SIXTEEN DOLLARS (\$184,116) annually and also ONE HUNDRED FIFTEEN THOUSAND AND EIGHT HUNDRED EIGHTY FOUR DOLLARS (\$115,884) for a full-time manager and part-time janitor for our Senior Developments. Additionally, we are requesting that this funding be reoccurring annually.

Attached you will find the Department of Housing and Community Development Regulatory Agreements.

The Housing Authority legally separated from Queen Anne's County (the "County") effective June 30, 2012. At that time the County Commissioners (the "Commissioners") transferred ownership of certain properties to the Housing Authority. Among those properties was Fisher Manor; a 24-unit townhome community located in Grasonville. Fisher Manor was constructed by the County in or around 1990 and all Scattered Sites. However as you know the Housing Authority manages Foxxtown, Grasonville Terrace, Riverside Estates and Terrapin Grove apartments.

Prior to the separation from Queen Anne's County Government the County Commissioners funded the Housing Authority annually.

Accordingly, the Housing Authority hereby requests \$300,00.00 in funding from the Queen Anne's County Commissioners to enable the Housing Authority to meet the needs of the residents and the community at large.

Thank you for your consideration.

Sincerely,

*Wanda L. Sheppard*

Wanda L. Sheppard, CPM  
Executive Director

### Attachments

cc: Mr. Gregg A. Todd, Administrator  
Mr. James L. Hynson, Chairman  
Mr. Midgett S. Parker, Jr, Esq.



Dear Support County Presidents,

Thank you for voting an increase to Chesapeake's operating budget last Thursday. While it doesn't meet all our needs, we appreciate your support.

However, your vote to decrease the M&R budget by 20% was extremely disappointing.

As I tried to explain at our individual work sessions, the prioritized list of M&R projects for FY 17, for a total of \$495,800, was only 18% of the total for deferred projects, which is \$2,718,000. This does not include deferred IT projects, totaling an additional \$2,945,000. These lists can be found on pages 19, 40 and 41 of the budget presentation. It is also important to note that only \$397,800 of M&R is funded by the counties; the rest is from student fees.

This decrease takes the college back to a level of funding lower than FY09. As a result of the cut, we will be able to address only those projects related to safety and functionality. We will not have funds available to modify the Manufacturing and Training Center building to accommodate new programs in the trades (which was not on the list but would have been possible through savings on other projects), or to make improvements to the second floor of the Cambridge Center.

Perhaps more importantly, this cut jeopardizes our ability to deal with unanticipated emergencies. For example, while you were meeting, the college's Board of Trustees was voting to approve \$135,000 to replace 8 HVAC units with cracked heat exchanges. The manufacturer of these units is no longer in existence, requiring a complete replacement rather than repair. There are 133 of these units across the campus, with no way to predict when they might fail.

In FY 15 we had another unanticipated expense when the college's entrance sign at the intersection of Routes 213 and 50 was destroyed by a truck in a motor vehicle accident. After insurance, the total for a new sign was \$32,000. In that same year, we had a repair to the Todd Performing Arts Center HVAC system (which occurred unexpectedly hours before commencement) of approximately \$45,000. In FY 14 we had to replace both the roof and the HVAC system in the Cambridge Center for \$240,000.

The college was only able to handle these expenses without seeking additional funding from our support counties through careful stewardship of its M&R budget and because we have the flexibility to manage the costs and timing of the projects.

Your action to reduce the M&R funding points to a significant flaw in the budget approval process. Had we known in advance what the counties were planning, we could have addressed the impact of the potential cut so that you would have had all the information before you. I sincerely hope we can modify this process for next year and would be glad to work with you to accomplish that.

Sincerely,

Barbara Viniar, President  
Chesapeake College

cc: Board of Trustees  
County Managers

1000 College Circle | Wye Mills, MD 21679  
410-822-5400 | [www.chesapeake.edu](http://www.chesapeake.edu)

**LIST AS OF MAY 10, 2016**

<b>Operating</b>	CC <u>Worksession</u>	<u>CC Budget</u>	<u>Comments</u>
<u>Parks</u> (no cost-can be funded by \$30K funded enhancement plus \$ savings from 0.5 Admin. Ass't. position to be funded in Public Landings [and made FT]) PT Ranger PT Mechanic		0	
<u>Board of Education</u> Covers a full step 1% COLA for others	400,000 166,000		Not funded Not funded
<u>Detention Center</u> 2 Correctional Officers	124,820		1 Officer on Enhancement List
<u>DES</u> Emergency Management Planner Associate	65,383		Not funded
<u>DES</u> System Technician I	62,359		Not funded
<u>Detention Center</u> Correctional Facility Master Plan	40,000	40,000	
<u>Tourism</u> Advertising	25,000		Included on Enhancement List
<u>Local Grants</u> Add Waterman's Association Add Historical Society	5,000 3,000		Funded on Local Grants
<u>State's Attorney</u> Maintenance for MDEC (MD Electronic Courts)	1,875		Included on Enhancement List
<u>Volunteer Fire</u> Restore \$79,000 to Base and Allocation; offset by decrease in Workers' Compensation	0	0	
<u>Economic Development</u> Reduce Subscriptions	(15,000)	(15,000)	
<u>County Administrator</u> Eliminate PT funding	(30,000)	(30,000)	
<u>Public Works-Administration</u> Charge 50% of Public Facilities Planner to SKI	(51,650)	(51,650)	
<u>Local Grants</u> Reduce Chesapeake Charities	<u>(100,000)</u>		Not funded in Local Grants
<b>TOTAL</b>	<b>696,787</b>	<b>-56,650</b>	

## FY17 Enhancements

<u>Department</u>	<u>\$ Request</u>	<u>Description</u>	<u>\$ Funded</u>
Emergency Services	713,318	7 positions, 15 promotions, vehicle repairs, uniforms, maintenance agreements, training, 911 expenses,	\$204,037
Parks	146,454	1 Maint. Worker, 1 Admin. Ass't., PT small engine mechanic, PT Ranger; uniforms, diesel fuel (\$8,190)	\$30,000
Information Technology	145,940	GIS contract, maintenance agreements, IT service agreements, software maintenance	\$98,400
Volunteer Fire Companies	136,000	Increases to Base and Allocation in formula (3% of Base and Allocation is \$57,000)	\$57,000
Detention Center	124,820	2 Correctional Officers	\$62,410
QACTV	50,000	New equipment, upgrades to web site	
Tourism	25,000	Advertising	\$27,000
Aging	23,000	computer and fitness center maintenance, printing, publishing	\$23,000
Library	20,000	Additional reading materials	\$20,000
Golf Course	15,000	Staffing, mower, equipment for driving range	\$15,000
General Services	10,000	Water/sewer costs for Sudlersville Senior Center	\$10,000
Recreation	7,275	RecTrac upgrade	\$7,275
State's Attorney's Office	1,875	Maintenance for MDEC (MD Electronic Courts)	\$1,875
Economic Development	6,500	Travel	
	1,425,182		555,997



<b>AGENCY</b>	<b>FY15 ACTUAL</b>	<b>FY16 BUDGET</b>	<b>FY17 (PROPOSED)</b>
DAY CARE	3,750	3,750	7,500
CHESTERWYE	14,300	14,300	14,300
CHESTERWYE TO STATE	23,983	23,983	23,983
HOSPICE OF QAC (COMPASS)	20,000	25,000	30,000
MEDIATION	5,000	5,000	5,000
FORESTRY	1,000	1,000	1,000
ARTS COUNCIL	7,150	15,000	10,000
HISTORIC SITES CONSORT	585	5,000	4,000
SUDLERSVILLE LIBRARY	15,000	15,000	15,000
SUDLERSVILLE	3,750	10,000	10,000
ALL SEASONS	1,250	3,000	5,000
CHILDREN'S COUNCIL	375	1,000	1,000
CHES BAY ENVIRON CNTR	15,000	15,000	15,000
EASTERN SHORE HERITAGE	3,000	8,000	3,000
WYE GRISTMILL	-	15,000	-
CATS AND DOGS	-	20,000	-
CHESAPEAKE CHARITIES (PFY)	25,000	-	-
QAC HISTORICAL SOCIETY	-	3,000	3,000
CLEAN CHESAPEAKE	-	25,000	-
WATERMAN'S ASSOCIATION	-	5,000	-
CASA - MIDSHORE	-	-	5,000
SMALL BUSINESS DEV CENTER	-	-	-
BALTIMORE METRO COUNCIL	-	-	55,000
JUDY CENTER	18,000	18,000	18,000
BAYSIDE HOYAS	-	-	-
BAY COUNTRY MOOSE LODGE	-	-	20,000
	157,143	231,033	245,783

## CONTINGENCY

	<u>Contingency</u>		<u>CC Proposed</u>
	FY16 Pay for Performance	1/1/16-6/30/16 Pay for Performance	290,950
	FY17 COLA	2.00%	558,256
	FY17 Pay for Performance		
	Class study		425,967
	Educational Incentive		<u>25,000</u>
	<b><u>TOTAL CONTINGENCY</u></b>		<b>1,300,173</b>

**QUEEN ANNE'S COUNTY  
BOARD OF EDUCATION  
FY2016-17 BUDGET  
APPROPRIATION AND  
CATEGORIES**

	FY2016	FY2017	FY2017 County	\$ Change	% Change	
	BOE	BOE	Commissioner's	FY2017 CC Budget	FY2017 CC Budget	COUNTY
<u>Board of Education</u>	<u>Approved</u>	<u>Requested</u>	<u>Budget</u>	vs. FY16 BOE Approved	vs. FY16 BOE Approved	APPROPRIATION
<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>1.77%</b>	<b>53,787,293</b>
State	32,979,818	33,644,466	33,644,466	664,648	2.02%	
Other	474,000	474,000	474,000	0	0.00%	
<b>TOTAL</b>	<b>86,304,111</b>	<b>91,337,227</b>	<b>87,905,759</b>	<b>1,601,648</b>	<b>1.86%</b>	
<b>Categories</b>						
Administration	1,746,889	1,818,436	1,750,119	3,230	0.18%	
Mid-Level Administration	5,029,982	5,434,827	5,230,645	200,663	3.99%	
Instruction	37,211,018	39,096,500	37,627,675	416,657	1.12%	
Special Education	8,226,442	8,520,322	8,200,220	-26,222	-0.32%	
Student Personnel Services	436,499	451,150	434,201	-2,298	-0.53%	
Health Services	717,802	750,779	722,573	4,771	0.66%	
Transportation	6,309,391	6,420,041	6,178,845	-130,546	-2.07%	
Operation of Plant	6,161,226	6,536,795	6,291,213	129,987	2.11%	
Maintenance of Plant	1,694,258	1,783,044	1,716,056	21,798	1.29%	
Fixed Charges	18,770,604	20,525,333	19,754,212	983,608	5.24%	
<b>TOTAL</b>	<b>86,304,111</b>	<b>91,337,227</b>	<b>87,905,759</b>	<b>1,601,648</b>	<b>1.86%</b>	



**FY2017 MUNICIPAL TAX SET-OFF/TAX DIFFERENTIAL**

<b>Municipality</b>		<u>Barclay</u>	<u>Centreville</u>	<u>Church Hill</u>	<u>Millington</u>	<u>Queen Anne</u>	<u>Queenstown</u>	<u>Sudlersville</u>	<u>Templeville</u>	<u>TOTAL</u>
	Total Request		0.1702	0.1002	0.1067	0.0406	0.1151	0.1301	0.0312	
	Proposed Tax Differential		0.1189	0.0614	0.0679	0.0316	0.0868	0.0683	0.0312	
	Proposed Tax Differential-Adjusted	0.0509	0.0951	0.0491	0.0543	0.0253	0.0695	0.0546	0.0249	
<b>PROPOSED</b>	Proposed Value		609,796	32,541	1,031	2,918	138,399	24,083	706	<b>809,475</b>
<b>LEVELS</b>	Proposed Value Adjusted		487,837	26,033	824	2,335	110,720	19,267	565	<b>658,237</b>
	Substitute Hold Harmless	7373				3,363		21,138	950	
<b>REQUESTED</b>	\$ Value		873,006	53,069	1,620	3,747	183,390	45,900	706	<b>1,161,437</b>
<b>LEVELS</b>	\$ Value Adjusted	7,373	611,104	37,148	1,134	2,623	128,373	32,130	494	<b>821,575</b>
	Substitute Hold Harmless					3,363			950	
	FY16 Tax Differential Rate	0.0505	0.0846	0.0501	0.0395	0.0356	0.0649	0.0602	0.0380	
<b>PRIOR YEAR</b>	FY16	7,373	415,550	25,842	792	3,363	100,195	21,138	950	<b>575,203</b>
<b>LEVELS</b>	FY15	7,373	258,745	21,605	792	3,363	54,612	13,198	950	<b>360,638</b>
	FY14	3,934	126,795	12,793	608	2,649	47,392	12,877	950	<b>207,998</b>

**QUEEN ANNE'S COUNTY  
COMPENSATION OPTIONS**

	<b>County</b>			
	<b>Commissioner's</b>	<b>Option 1</b>		<b>Option 2</b>
	<b>Budget</b>	<b>(1% COLA &amp;</b>		<b>(1% COLA &amp;</b>
	<b>(2% COLA)</b>	<b>1%/2%/3% PFP)</b>		<b>PFP as Bonus)</b>
Cost of Living Adjustment (COLA)	558,114	279,036		279,036
Pay for Performance (PFP)		294,745	*	567,600
Class Study	<u>425,967</u>	<u>425,967</u>		<u>425,967</u>
<b>TOTAL</b>	<b>984,081</b>	<b>999,748</b>		<b>1,272,603</b>
Full Year FY2018 cost = \$589,490				

16-xx

**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 for the municipalities of Centreville, Sudlersville and Millington or 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 that in accordance with County Ordinance 13-28, the real estate tax rate for Fiscal Year 2017 of \_\_\_\_per \$100 of assessed valuation for the municipality of Centreville; \$.\_\_\_\_\_ per \$100 of assessed valuation for the municipality of Sudlersville; and \$\_\_\_\_\_ per \$100 of assessed valuation for the municipality of Millington is hereby adopted;

AND BE IT FURTHER RESOLVED that in accordance with County Ordinance 13-28, the municipalities in Queen Anne's County have selected either a municipal rebate to the municipality or a municipal tax differential;

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 an income tax rate for Calendar Year 2017 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 Capital Fund at 3 percent interest for a term of 20 years;

AND BE IT FURTHER RESOLVED THAT any savings from capital projects shall be returned to fund balance unless approved for re-appropriation by the County Commissioners;

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 County Employees shall receive a two percent cost of living allowance as of July 1<sup>st</sup>, 2016;

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

AND BE IT FURTHER RESOLVED that the Fiscal Year 2017 Budget based on these guidelines shall be presented for action at the May 17, 2016 meeting of the County Commissioners; and



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 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:

THE COUNTY COMMISSIONERS OF  
QUEEN ANNE'S COUNTY

\_\_\_\_\_  
Mark A. Anderson

\_\_\_\_\_  
Margie Houck  
Executive Assistant

\_\_\_\_\_  
James J. Moran

\_\_\_\_\_  
Jack N. Wilson

\_\_\_\_\_  
Stephen Wilson

\_\_\_\_\_  
Robert Charles Buckey