

Queen Anne's County Commissioners FY2025 Proposed Budget

Public Hearings

May 20, 21 & 22, 2024

James J. Moran, President, At Large
Jack N. Wilson, Jr., District 1
Patrick J. McLaughlin, District 2
Philip L. Dumenil, District 3
Christopher M. Corchiarino, District 4



**The FY2025 County Commissioners' Proposed Operating & Capital Budgets are available on the County's website at www.qac.org/587/Budget-Section*

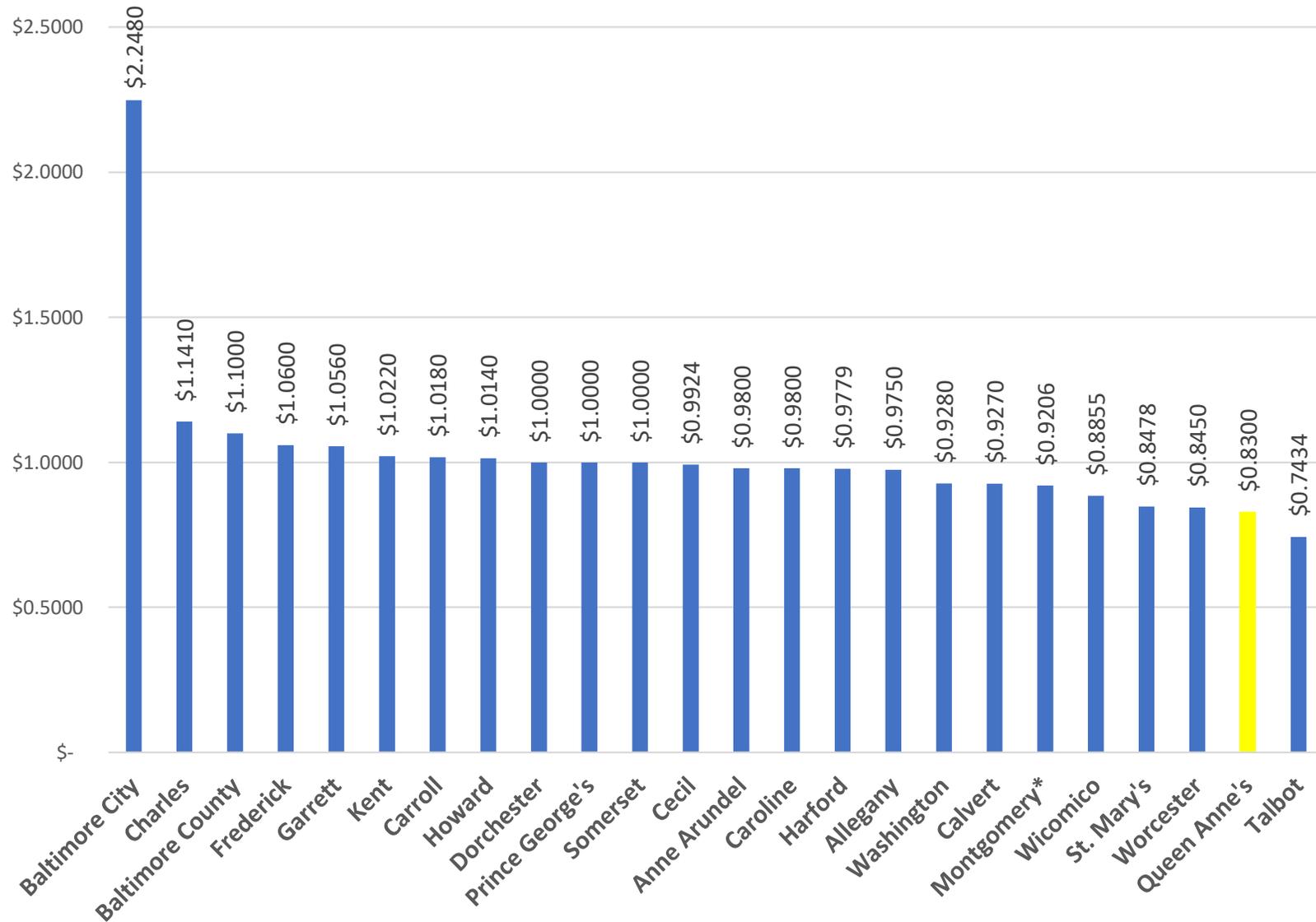
FY2025 Budget Introduction

- Continue to provide sound financial management and deliver responsible public services to residents with a conservative and balanced budget.
- Continue to invest in public safety, education, preservation of essential public infrastructure and a committed workforce to deliver services.
- Reflects recommendations from the Spending Affordability Committee:
 - *Compliance with policies on debt management*
 - *Maintenance of a healthy Rainy Day Fund & reserves*
 - *Use of fund balance and paygo funds that reduces capital debt*
 - *Maintain a strong financial condition with long term capital planning*
- Budget is consistent with County's AAA bond rating.

FY2025 Budget Highlights

- Tax Rates - Remain the same as prior year
 - Property tax rate \$0.83/\$100 of assessed value
 - Income tax rate of 3.2%
- Budgeted Growth – 4.1% increase from FY2024
 - \$183.6 million in FY2024
 - \$191.2 million in FY2025
- Revenue - Income tax & property tax make up 87.9% of total County revenue sources
- Income Tax Revenue - Projected to grow by 3.3% from FY2024 budget
- Property Tax Revenue - Projected to grow by 6.5% from FY2024 budget

Real Property Tax Rates by County



*Montgomery includes General County Tax, School Tax, Transit Tax, and Fire District Tax, all of which are applicable to all non-exempt properties.

FY2025 Operating Budget Highlights

- Return of Public Housing Authority as County Government department.
- Funding for Volunteer Fire Departments and Ambulatory providers.
- Broadband - Continued support of public fiber network to include the Long Driveway Grant Program and additional ISP/Television providers Countywide.
- Increased support for Chesapeake College, Public Library and Court System.
- Budget includes funding for continuing commitments to support a dynamic workforce, critical staff positions and employee recruitment and retention.
- Paygo funding to Capital Projects at \$3.0 million.

FY2025 Board of Education Funding

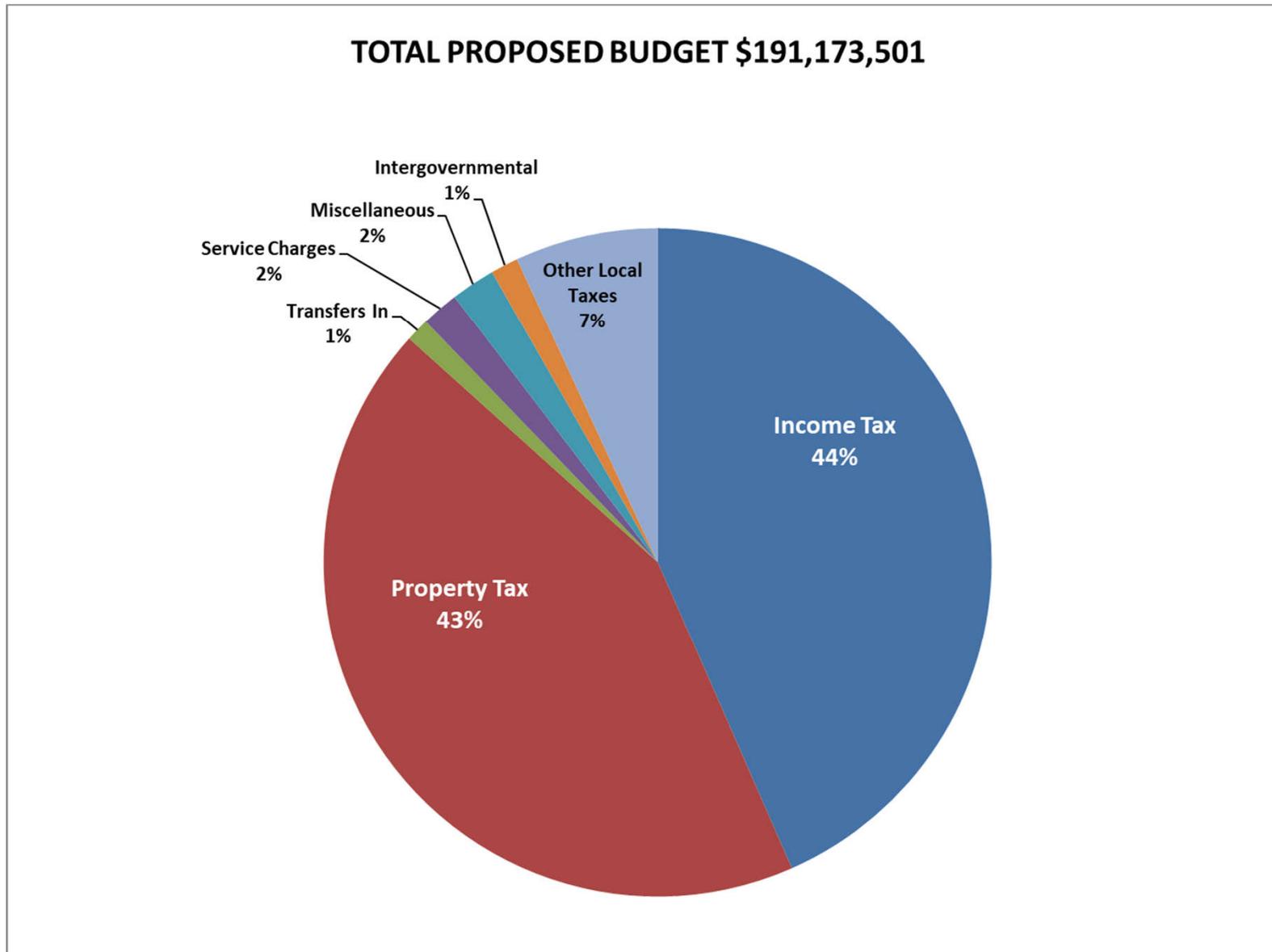
Operating Budget

- Board of Education – Locally funded at \$73.9 million, which is \$5.0 million above FY2024 (\$5.8 million above enrollment-based Maintenance of Effort).
- Second consecutive year of over 7%+ increases
- Allocated \$13.7 million above MOE (over past three years combined).
- Well positioned to meet all “Blueprint” requirements by State Timeframe (FY 2027).

Capital Budget

- Board of Education projects total \$14.8 million, which is 52% of all County capital project funding in FY2025.
- Projects in 6-year Capital Plan include Centreville Middle School, Matapeake Middle School Roof Replacement, School Furniture Replacement, Multi-School HVAC Replacements.

FY2025 – Proposed Revenue by Source



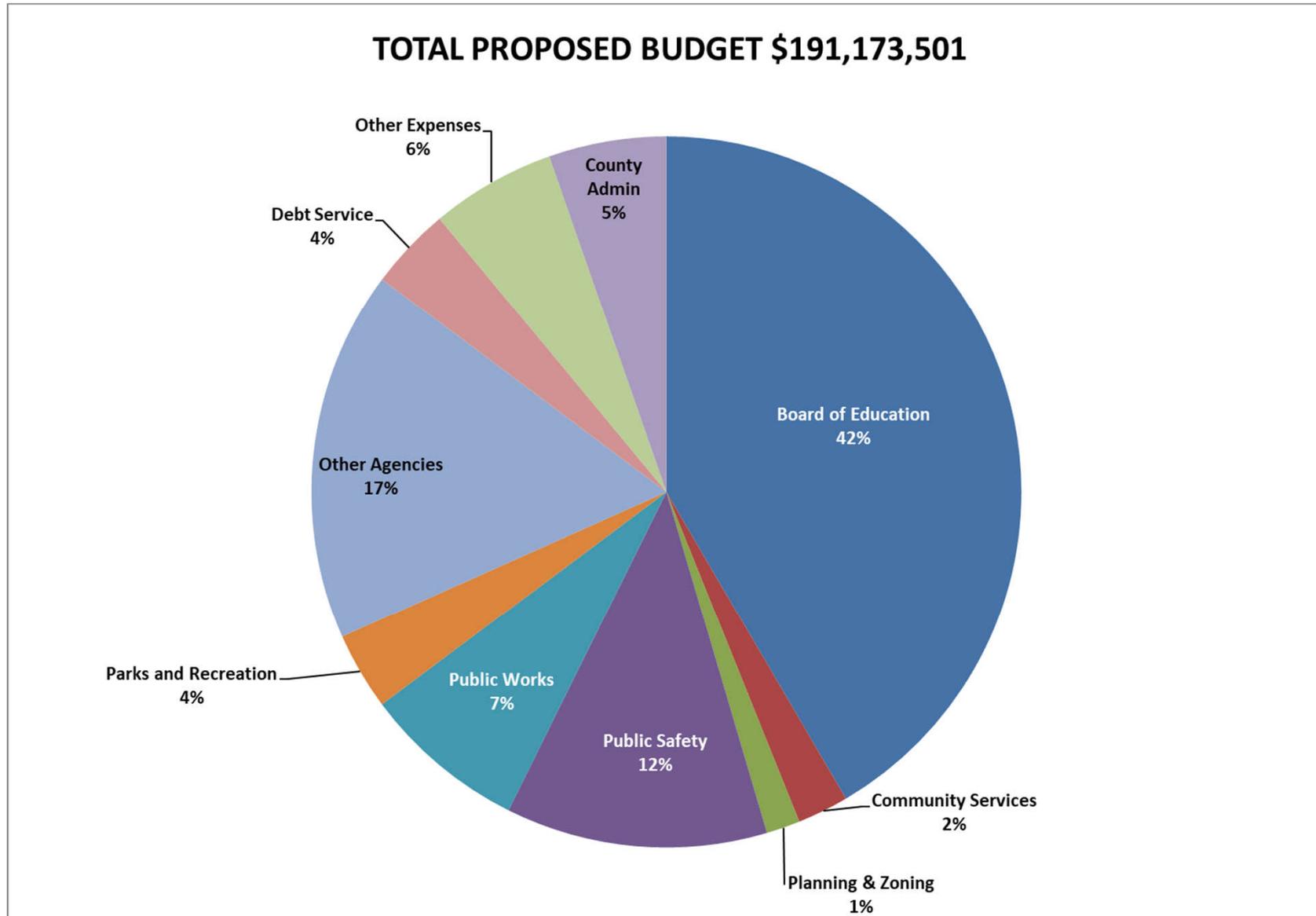
FY2025 Budget Revenues

County Commissioners' Proposed Budget

GENERAL FUND REVENUE

	FY23 Actual	FY24 Adopted Budget	FY25 Proposed 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

FY2025 – Proposed Expenses by Function



FY2025 Budget Expenditures

County Commissioners' Proposed Budget

	FY23 Actual	FY24 Adopted Budget	FY25 Proposed 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	1,845,278	173,373
Information Technology	3,073,600	3,720,799	4,140,413	419,614
Human Resources	713,407	756,020	864,250	108,230
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

FY2025 Budget Expenditures

County Commissioners' Proposed Budget

	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget	FY24-FY25 \$ Change
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

FY2025 Budget Expenditures

County Commissioners' Proposed Budget

	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget	FY24-FY25 \$ Change
Board of Education	64,085,219	68,885,219	73,885,219	5,000,000
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

FY2025 Budget Expenditures

County Commissioners' Proposed Budget

	FY23 Actual	FY24 Adopted Budget	FY25 Proposed Budget	FY24-FY25 \$ Change
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	1,000,281	189,133
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	7,728,084	(1,502,507)
Transfers				
Capital Fund	16,341,988	6,366,000	2,994,393	(3,371,607)
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	3,132,477	(3,665,142)
TOTAL GENERAL FUND:	180,765,931	183,565,554	191,173,501	7,607,947

FY2025 Capital Budget Highlights

Outside Agencies

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
2,675,000	3,098,500	7,884,000	4,582,000	1,185,000	885,000	20,309,500

Major 2025 Projects

Volunteer Fire Company Allocations - \$835,000
 4H-Park Improvements - \$540,000
 UMMS Hospital Contribution - \$1,250,000 (\$5.0 m over 4 years)

Administration & General Services

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
2,200,000	7,560,000	7,485,000	2,035,000	8,410,000	8,435,000	36,125,000

Major 2025 Projects

County Facility Maintenance - \$400,000
 Liberty Building Renovations - \$200,000
 EMS Station 400 Renovations - \$400,000
 Health Department Roof Replacement - \$150,000

FY2025 Capital Budget Highlights

Animal Services

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
130,000	280,000	3,060,000	3,075,000	50,000	80,000	6,675,000

Major 2025 Projects

Animal Services Capital Equipment - \$130,000

Detention Center

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
580,387	-	17,809,163	6,360,450	-	-	24,750,000

Major 2025 Projects

Regional Detention Center - \$580,387

Emergency Services

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
1,541,430	3,752,109	2,944,864	2,139,652	3,837,603	3,576,173	17,791,831

Major 2025 Projects

Ambulances - \$941,235
 Public Safety Network - \$180,000
 Radio Subscriber Replacement - \$200,000

FY2025 Capital Budget Highlights

Information & Communication Technology

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
1,910,000	2,560,000	1,490,000	1,490,000	1,490,000	1,490,000	10,430,000

Major 2025 Projects

IT Infrastructure - \$400,000
Public Fiber Infrastructure - \$600,000

Public Libraries

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
100,000	416,000	1,263,000	110,000	-	-	1,889,000

Major 2025 Projects

Centreville Library Improvements - \$100,000

Recreation

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
250,000	10,000,000	10,000,000	-	-	-	20,250,000

Major 2025 Projects

Recreation Center Design - \$250,000

FY2025 Capital Budget Highlights

Aging

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
590,000	370,000	750,000	620,000	300,000	300,000	2,930,000

Major 2025 Projects

Large Transit Vehicle - \$300,000
 Kramer Center Renovations - \$100,000
 Senior Center Camera System - \$120,000

Board of Education

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
14,419,939	10,368,460	5,439,280	10,331,500	10,944,500	12,822,000	64,325,679

Major 2025 Projects

BOE Admin Building - \$10,500,000
 Camera System Conversion \$246,818
 Fire Alarm Replacement, Queen Anne's High - \$561,000
 Classroom Furniture Replacement - \$600,000
 Playground Equipment, Sudlersville Elem - \$350,000
 Stadium Field Lighting Replacement, Queen Anne's High - \$360,000
 Storm Sewer Repairs, Kent Island High - \$703,000
 Floor Replacement, Matapeake Middle - \$286,528
 Community Based Health Suites, Kennard / Stevensville Middle - \$150,000
 Centreville Middle Sidewalk to YMCA - \$43,075

FY2025 Capital Budget Highlights

Parks

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
2,803,000	2,590,111	3,095,000	2,900,000	3,570,000	5,510,000	20,468,111

Major 2025 Projects

Trail Development / Maint / Amenities - \$500,000
 Pedestrian Bridge Maintenance - \$500,000
 Ferry Point Restoration - \$468,000

Roads

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
9,380,000	11,473,000	16,693,000	13,495,490	4,660,305	3,892,514	59,594,309

Major 2025 Projects

Capital Equipment - \$1,185,000
 Asphalt Overlays - \$2,300,000
 Thompson Creek Connector - \$1,770,000
 Nichols Manor / Ackerman Bridges - \$3,000,000
 Bridge Maintenance - \$600,000

FY2025 Capital Budget Highlights

Sanitary District

FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
6,969,803	14,527,000	3,235,000	3,847,000	6,025,000	275,000	34,878,803

Major 2025 Projects

Southern Kent Island Sewer Extension Project - \$5,000,000

Capital Equipment Replacement - \$665,000

Grasonville Water Treatment Plant Upgrade - \$329,803

Total Capital Project Budget FY25 - \$45.2 million

FY 2025 Capital Budget Funding Sources

	PAYGO	GRANTS	BONDS	OPERATING	CAPTIAL FUND BALANCE	OTHER	TOTAL
General Capital	-	663,000	12,041,387	-	13,662,179	2,423,190	28,789,756
Roads Capital	2,994,393	4,170,000	-	-	1,690,607	525,000	9,380,000
Sanitary	-	-	-	1,794,803	100,000	5,075,000	6,969,803
Public Landings	-	85,000	-	-	-	-	85,000
Airport	-	-	-	-	25,000	-	25,000
TOTAL	2,994,393	4,918,000	12,041,387	1,794,803	15,477,786	8,023,190	45,249,559

The Capital Budget can be viewed in its entirety online at
<https://qac.org/587/Budget-Section>

6 Year Capital Budget, Summary by Class FY2025 – FY2030

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

DESCRIPTION	FY25	FY26	FY27	FY28	FY29	FY30	TOTAL
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
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
TOTAL PROPERTY MANAGEMENT	1,000,000	300,000	300,000	300,000	300,000	300,000	2,500,000
TOTAL ANIMAL SERVICES	130,000	280,000	3,060,000	3,075,000	50,000	80,000	6,675,000
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
TOTAL DETENTION CENTER	580,387	-	17,809,163	6,360,450	-	-	24,750,000
TOTAL PLANNING & ZONING	400,000	100,000	100,000	100,000	100,000	150,000	950,000
TOTAL IT	1,910,000	2,560,000	1,490,000	1,490,000	1,490,000	1,490,000	10,430,000
TOTAL SOLID WASTE	190,000	415,000	415,000	515,000	300,000	515,000	2,350,000
TOTAL PUBLIC LIBRARY SYSTEM	100,000	416,000	1,263,000	110,000	-	-	1,889,000
TOTAL RECREATION	250,000	10,000,000	10,000,000	-	-	-	20,250,000
TOTAL AGING	590,000	370,000	750,000	620,000	300,000	300,000	2,930,000
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
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
TOTAL PUBLIC LANDINGS ENTERPRISE	85,000	100,000	-	-	-	-	185,000
TOTAL BAY BRIDGE AIRPORT ENTERPRISE	25,000	300,000	300,000	4,100,000	-	-	4,725,000
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
TOTAL SEWER ENTERPRISE	5,975,000	9,314,500	2,910,000	1,247,000	5,625,000	225,000	25,296,500
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

Upcoming Dates

Public Hearings – 7 PM

- May 20th – Kent Island Library
- May 21st - Liberty Building, Centreville
- May 22nd - Sudlersville Middle School

Final Budget Work Session (*if needed*) – June 4th

Budget Adoption – June 11th



Public Comments

BOARD OF COUNTY COMMISSIONERS



James J. Moran, President, At Large
Jack N. Wilson, Jr., District 1
Patrick J. McLaughlin, District 2
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Christopher M. Corchiarino, District 4

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