

FISCAL YEAR 2026 OPERATING BUDGET CALENDAR CHARLES COUNTY, MD

(Adopted September 10, 2024)
(Revised March 25, 2024)

<u>Time Line</u>	<u>Action</u>
November 4, 2024	Elected Officials / Agencies receive Operating Budget Request Forms. County Departments are provided either budget forms or on-line access to the budget software for operating requests. Performance Measurements file sent to departments.
December 9, 2024	County Department and Elected Officials / Agencies requested budgets and Performance Measurement files are returned to Fiscal and Administrative Services / Budget Division.
February 28, 2025	Board of Education and CSM Operating Budget Requests due.
March 18, 2025	<u>Budget Work Session</u> – Enterprise Funds (Operating and Capital) <i>Review of Budgets and Impact on associated Fees</i> <div style="display: flex; justify-content: space-between;"> <div> <ul style="list-style-type: none"> - Water and Sewer - Recreation </div> <div> <ul style="list-style-type: none"> - Cable (Special Revenue) - Cannabis (Special Revenue) </div> </div>
March 25, 2025	<u>Budget Work Session</u> - Fees & Charges, Tax Differential and Enterprise Funds (Operating and Capital) <i>Review of all County Fees & Charges - highlighting new fees & changes to existing fees and Review of Budgets and Impact on associated Fees</i> <div style="display: flex; justify-content: space-between;"> <div> <ul style="list-style-type: none"> - Landfill - Stormwater </div> <div> <ul style="list-style-type: none"> - Environmental Services - Inspection </div> </div>
April 8, 2025	<u>FY2026 Budget Update</u> <i>Provide an update on the current status of the FY2026 budget outlook and potential impacts that may affect the budget</i>
April 29, 2025	<u>Budget Work Session</u> - General Fund <i>Review of Operating Revenue Estimates including:</i> <div style="display: flex; justify-content: space-between;"> <div> <ul style="list-style-type: none"> - Property Taxes - Income Tax - Recordation/Transfer Taxes - Service Charges </div> <div> <ul style="list-style-type: none"> - Licenses and Permits - Grants - Fines & Forfeitures - Other Income </div> </div> <i>First Review of Proposed County Administrator Budget</i> Overview of Total Proposed Budget Highlights of County Agencies funding <div style="display: flex; justify-content: space-between;"> <div> <ul style="list-style-type: none"> - Board of Education - Sheriff's Office </div> <div> <ul style="list-style-type: none"> - Other Agencies </div> </div>

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April 30, 2025	<u>Budget Work Session</u> - General Fund <i>Final Review of Proposed County Administrator Budget</i> Highlights of County Government operations: <ul style="list-style-type: none">- Public Works - Facilities- Emergency Services- Recreation, Parks, & Tourism- Fiscal & Administrative Services- Economic Development- Planning & Growth Management- Community Services- County Administrator Office- County Commissioners Office- County Attorney's Office- Human Resources Remaining budgets
May 6, 2025	<u>Budget Work Session</u> -General Fund, Special Revenue Funds & Enterprise Funds <i>Special Revenue Budget Review to include:</i> <ul style="list-style-type: none">- Federal & State Grants- Special Programs with dedicated revenues- Fire & Rescue <i>Recap General Fund</i> <i>Recap Enterprise Funds</i>
May 7, 2025	Public Hearing - Operating and Capital Budgets & Constant Yield Tax Rate* Citizen's opportunity to be heard on the Proposed FY2026 Budgets
May 13, 2025	<u>Budget Work Session</u> - General Fund and All Budgets <i>Commissioner Proposed Changes to the Budget</i>
May 20, 2025	<u>Budget Work Session</u> - General Fund and Recap of All Budgets <i>Review Impact of Commissioner Changes to the Budget</i>
May 20, 2025	General Fund Tax Rates & Budget Adoption Budget Adoption of All Other Funds <i>Pending finalization of Governor's signing or vetoing State Bills</i>
May - July	Approved Budget Book prepared

* A Public Hearing for the Constant Yield Tax Rate is needed only if a change to the current property tax rate is being proposed. The Constant Yield Tax Rate is simply a property tax rate that, when applied to new assessments, will result in the taxing authority receiving the same revenue in the coming taxable year that was produced in the prior taxable year.

FISCAL YEAR 2026

CAPITAL IMPROVEMENT PROGRAM BUDGET CALENDAR

CHARLES COUNTY, MD

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The CIP is a long-term planning and budget process which is reviewed annually to assist County Officials with the task of planning, constructing, and financing public infrastructure. These projects are planned for over a five-year increment. Budget funds are appropriated by the County Commissioners for the most current fiscal year of the CIP (Fiscal 2026). The CIP is broken down into Governmental and Enterprise fund projects.

Governmental Projects are supported by General Fund Revenues:

- | | | |
|----------------------|--------------------------------|--------------------------------|
| - Board of Education | - College of Southern Maryland | - General Government |
| - Parks | - Transportation | (Buildings, Land Preservation) |

Enterprise Fund Projects are supported by self supporting user fees

- | | | |
|---------|--------------|--------------------------|
| - Water | - Stormwater | - Environmental Services |
| - Sewer | - Landfill | |

<u>Time Line</u>	<u>Action</u>
September 20, 2024	Fiscal 2026-2030 Capital Improvement Program (CIP) forms sent to County Departments and Agencies.
October 11, 2024	Governmental CIP requests are returned to the Department of Fiscal & Administrative Services / Budget Division.
October 18, 2024	Enterprise Fund CIP requests are returned to the Department of Fiscal & Administrative Services / Budget Division.
	Board of Education (BOE) CIP requests are returned to the Department of Fiscal & Administrative Services / Budget Division.
	• BOE CIP Request due to the State for Interagency Committee for School Construction (IAC) consideration by 10/4/2024; submitted by BOE
November 19, 2024	<u>Budget Work Session:</u> Preliminary BOE capital budget request review with the County Commissioners and BOE to meet State deadline submission.
	• Forward County Commissioner Letter Of Support to IAC for Board of Education CIP.
	<i>(Letter due to IAC on November 29, 2024)</i>
November - March	CIP review with County Administrator and Departments.
March 18, 2025	<u>Budget Work Session</u> – Enterprise Funds (Operating and Capital) - Water and Sewer
March 25, 2025	<u>Budget Work Session</u> – Remaining Enterprise Funds (Operating and Capital) - Landfill - Stormwater - Environmental Services

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<u>Time Line</u>	<u>Action</u>
April 29, 2025	<u>Budget Work Session</u> –Governmental CIP overview
May 6, 2025	<u>Budget Work Session</u> – Governmental CIP review and Recap
May 7, 2025	Public Hearing on CIP Citizen's opportunity to be heard on the Proposed FY2026-2030 CIP
May 13, 2025	<u>Budget Work Session</u> –Commissioner Proposed Changes to the CIP Budget
May 20, 2025	<u>Budget Work Session</u> - Recap and final review of the FY2026-2030 CIP
May 20, 2025	Formal Adoption <i>Pending finalization of Governor's signing or vetoing State Bills</i>