

# Charles County Government

## Fiscal Year 2027 Operating Budget Calendar

---

(Adopted September 9, 2025)

<b>November 3, 2025</b>	<b>Action</b> Elected officials and agencies receive Operating Budget Request Forms. County departments are provided either budget forms or online access to the budget software for operating requests.  Performance Measures file sent to departments.
<b>December 8, 2025</b>	<b>Action</b> County department and elected official/agency budget requests and Performance Measures files are returned to Fiscal and Administrative Services - Budget division.
<b>March 2, 2026</b>	<b>Action</b> Board of Education and College of Southern Maryland (CSM) operating budget requests are due.
<b>March 17, 2026</b>	<b>Budget Work Session – Enterprise Funds (Operating and Capital) and Tax Differential</b> <b>Review of budgets and impact on associated fees:</b> <ul style="list-style-type: none"><li>• Water and Sewer</li><li>• Recreation</li><li>• Landfill</li><li>• Stormwater</li><li>• Cable (special revenue)</li><li>• Cannabis (special revenue)</li><li>• Environmental Services</li><li>• Inspection and Review</li></ul>

Note: Budget Calendars are subject to change.

April 14, 2026

## Budget Work Session – General Fund

Review of operating revenue estimates, including:

- Property taxes
- Income tax
- Recordation/transfer taxes
- Service Charges
- Licenses and permits
- Grants
- Fines and forfeitures
- Other income

First review of proposed County Administrator budget

- Overview of total proposed budget
- Highlights of county agency funding
  - Board of Education
  - Sheriff's Office
  - Other agencies

April 21, 2026

## Budget Work Session – General Fund

Final review of proposed County Administrator budget

- Highlights of county government operations:
  - Public Works – Facilities
  - Emergency Services
  - Recreation, Parks and Tourism
  - Fiscal and Administrative Services
  - Economic Development
  - Planning and Growth Management
  - Community Services
  - County Administrator Office
  - County Commissioners' Office
  - County Attorney's Office
  - Human Resources
  - Remaining budgets

April 28, 2026

## Budget Work Session – General Fund, Special Revenue Funds, Enterprise Funds, and Fees and Charges

Special Revenue budget review to include:

- Federal and state grants
- Fire and Rescue
- Special programs with dedicated revenues

Review of all County Fees and Charges – highlighting new fees and changes to existing fees.

Recap General Fund and Enterprise Funds.

**April 29, 2026**

**Public Hearing – Operating and capital budgets, constant yield tax rate\***

Citizens' opportunity to be heard on the proposed FY2027 budgets

**May 5, 2026**

**Budget Work Session – General Fund and all budgets**

Commissioners' proposed changes to the budget

**May 12, 2026**

**Budget Work Session – General Fund and recap of all budgets**

Review impact of Commissioner changes to the budget

**May 12, 2026**

**General Fund tax rates and budget adoption**

**Budget adoption of all other funds**

Pending finalization of Governor's signing or vetoing state bills

**May – July 2026**

**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.

Note: Budget Calendars are subject to change.

# Charles County Government

## Fiscal Year 2027 Capital Improvement Program Budget Calendar

(Adopted September 9, 2025)

The Capital Improvement Program (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 in five-year increments. Budget funds are appropriated by the County Commissioners for the most current fiscal year of the CIP (fiscal year 2027). The CIP is broken down into Governmental and Enterprise fund projects.

### Governmental projects are supported by General Fund revenues:

- Board of Education
- Parks
- College of Southern Maryland
- Transportation
- General Government (buildings, land preservation)

### Enterprise fund projects are funded by self-supporting user fees:

- Water
- Sewer
- Stormwater
- Landfill
- Environmental Services

**September 19,  
2025**

#### Action

FY2027-FY2031 CIP forms sent to county departments and agencies.

**October 20, 2025**

#### Action

Board of Education (BOE) CIP requests are returned to Fiscal and Administrative Services - Budget division.

- BOE CIP requests are due to the State for the Interagency Committee for School Construction (IAC) consideration by 10/06/2025; submitted by BOE.

**October 31, 2025**

#### Action

Governmental CIP and Enterprise Funds CIP requests are returned to Fiscal and Administrative Services - Budget division.

Note: Budget Calendars are subject to change.

**November 18, 2025**

**Budget Work Session**

**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. Letter due to IAC on November 28, 2025.

**November 2025 – March 2026**

**CIP review with County Administrator and departments**

**March 17, 2026**

**Budget Work Session – Enterprise Funds (Operating and Capital)**

- Water and Sewer
- Landfill
- Stormwater
- Environmental Services

**April 14, 2026**

**Budget Work Session – Governmental CIP Overview**

**April 21, 2026**

**Budget Work Session – Governmental CIP Overview**

**April 28, 2026**

**Budget Work Session – Recap of CIP**

**April 29, 2026**

**Public Hearing on CIP**

Citizens' opportunity to be heard on the proposed FY2027-FY2031 CIP

**May 5, 2026**

**Budget Work Session – Commissioners' Proposed Changes to the CIP Budget**

**May 12, 2026**

**Budget Work Session – Recap and final review of the FY2027-FY2031 CIP**

**May 12, 2026**

**Formal Adoption**

Pending finalization of Governor's signing or vetoing state bills

Note: Budget Calendars are subject to change.