

About the Charles County Budget FY2022 Operating Budget Development Process

Adopted: September 29, 2020



OUR Budget Approach

- Maintain core services
- Keep current property tax and income tax rates
- Demonstrate fiscal responsibility
- Minimize use of cash reserves
- Invest in employee compensation

What is the General Fund?

The general fund is the largest operating fund of Charles County Government, and is used to account for financial transactions associated with government services, which are not legally required to be accounted for in a special fund, or are not part of self-supporting operations, which are called enterprise funds.

OCT. 30, 2020

Elected officials / agencies receive operating budget request forms. County departments are provided either budget forms or online access to budget software for operating requests.

DEC. 4, 2020

County departments and elected officials / agencies requested budgets and performance measurement files are returned to Fiscal and Administrative Services, Budget Division.

MARCH 1, 2021

Board of Education and College of Southern Maryland operating budget requests due.

MARCH 16, 2021

WORK SESSION: Enterprise funds (operating and capital). Water and sewer, recreation, cable (special revenue).

MARCH 23, 2021

WORK SESSION: Fees and charges and enterprise funds (operating and capital). Review of all county fees and charges – highlighting new fees and changes to existing fees and review of budgets and impact on associated fees: landfill, stormwater, environmental services, and inspection.

MARCH 30, 2021

WORK SESSION: General fund revenue outlook. Review of operating revenue estimates including: property taxes, income tax, recordation/transfer taxes, service charges, licenses and permits, grants, fines and forfeitures, other income.

APRIL 13, 2021

WORK SESSION: General fund . First review of proposed County Administrator budget. Overview of total proposed budget highlights of county government operations: 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, and Human Resources.

APRIL 20, 2021

WORK SESSION: General fund. Second review of proposed County Administrator budget. Board of Education, Sheriff's Office, and other agencies.

APRIL 27, 2021

PUBLIC HEARING: Constant yield tax rate, and the operating and capital budgets. The property owners' opportunity to be heard on the issue of property tax rates before they are final. Citizen opportunity to be heard on the proposed FY2022 budgets. Final Review of proposed County Administrator budget and review of the special revenue budget.

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.

MAY 4, 2021

WORK SESSION: General fund and recap of all budgets. Commissioner proposed changes to the budget.

MAY 11, 2021

FORMAL BUDGET ADOPTION: General fund tax rates and budget adoption. Pending finalization of Governor's signing or vetoing State Bills.

MAY-JULY 2021

Approved budget book prepared.

Note: Budget Calendars are subject to change.

Learn more about the Budget: www.CharlesCountyMD.gov/BudgetProcess

Charles County Government • 200 Baltimore Street • La Plata, MD • 301-645-0550 • MD Relay: 7-1-1 (TDD: 1-800-735-2258)

About the Charles County Budget

FY2022 Capital Improvement Budget Calendar

Adopted September 29, 2020



What Is the Capital Improvement Program (CIP)?

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 (FY2022). 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 (Buildings, Land Preservation), Parks, Transportation

Enterprise Fund Projects

Supported by self supporting user fees: water, sewer, stormwater, environmental services, and landfill.

SEPT. 8, 2020	Fiscal 2022-2026 CIP forms sent to county departments and agencies.
SEPT. 30, 2020	General government CIP requests are returned to the Department of Fiscal & Administrative Services, Budget Division.
OCT. 9, 2020	Enterprise Fund CIP requests are returned to the Department of Fiscal & Administrative Services, Budget Division.
OCT. 14, 2020	Board of Education CIP requests are returned to the Department of Fiscal & Administrative Services, Budget Division.
OCT. 27, 2020	WORK SESSION: Preliminary Board of Education capital budget request review with the Board of County Commissioners and BOE to meet State deadline submission. <i>Forward County Commissioner Letter of Support to Interagency Committee for School Construction (IAC) for Board of Education CIP. (Due to IAC Nov. 30)</i>
NOV./DEC. 2020	CIP review with County Administrator and departments.
MARCH 16, 2021	WORK SESSION: Enterprise Funds (operating and capital) Water and sewer.
MARCH 23, 2021	WORK SESSION: Remaining enterprise funds (operating and capital). Landfill, stormwater, environmental services.
MARCH 30, 2021	WORK SESSION: Governmental CIP review.
APRIL 13, 2021	WORK SESSION: Governmental CIP review.
APRIL 20, 2021	WORK SESSION: Commissioner proposed changes to the CIP budget.
APRIL 27, 2021	PUBLIC HEARING: Citizen opportunity to be heard on the proposed FY2022-2026 CIP.
MAY 4, 2021	WORK SESSION: Recap and final review of the FY2022-2026 CIP.
MAY 11, 2021	FORMAL BUDGET ADOPTION: Pending finalization of Governor's signing or vetoing State Bills.

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