

**Ordinance No. 745**

**AN ORDINANCE TO APPROPRIATE FUNDS AND ESTIMATE INCOME IN ACCORDANCE WITH THE BUDGET ADOPTED FOR FISCAL YEAR BEGINNING JULY 1, 2023 THROUGH JUNE 30, 2024.**

Be it Ordained and Enacted by the Denton Town Council, Denton, Maryland, that the following tax rates and fees, revenue and expenditure estimates are enacted for Fiscal Year 2024:

- Sec. 1 General Fund
- Sec. 2 Rate of Taxation on Real Property
- Sec. 3 Rate of Taxation on Corporation
- Sec. 4 Rate of Taxation on Railroad and Utility Property

**Sec. 1 General Fund**

- A. That the following amounts shall be and hereby are appropriated for the expenditures designated for the fiscal year beginning July 1, 2023 and ending June 30, 2024 for the General Fund:

Activity Title	Approved Budget and Appropriation
<b>GENERAL GOVERNMENT</b>	
General Government	100,455
General Administration	191,701
Town Council	30,160
Election	2,650
Municipal Building	87,550
Financial Administration	391,107
<b>General Government - Total</b>	<b>803,623</b>
<b>PUBLIC SAFETY</b>	
Police Department	2,460,910
Misc. Police Grants	8,500
Volunteer Fire Co.	116,700
Planning & Codes	903,299
<b>Public Safety - Total</b>	<b>3,489,409</b>
<b>COMMUNITY DEVELOPMENT</b>	
Community Development	30,070
Main Street	15,000
Tourism	91,530
Summerfest	3,500
Forest Conservation	0
<b>Community Development - Total</b>	<b>140,100</b>
<b>PUBLIC WORKS</b>	
Street Sanitation	187,107
Street Lighting	100,000

Waste Collection	350,782
Mosquito Spraying	11,000
Parks	303,728
Tennis Courts	16,050
<b>Public Works Department - Total</b>	<b>968,667</b>
<b>GENERAL FUND DEBT</b>	<b>212,949</b>
<b>GENERAL FUND RESERVE</b>	<b>1,402,447</b>
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b>7,017,195</b>

B. That the following revenues are, in the considered judgment of the Town Council, a fair appraisal and estimate of the revenues available to finance this budget and these appropriations for the fiscal year beginning July 1, 2023 and ending June 30, 2024.

Source	Estimated Revenues
Taxes	3,772,089
Licenses and Permits	76,325
Revenue from Other Agencies	168,823
Miscellaneous Income	109,708
General Fund Balance Forward	2,890,250
<b>Total FY 2024 Revenues</b>	<b>7,017,195</b>

**Balanced** **\$0**

**Sec. 2 Rate of Taxation on Real Property**

That the rate of taxation on real property to be taxed within the boundaries of the Town of Denton, Maryland shall be and hereby is established as:

*Seventy-two cents (\$0.72)*

on each one hundred dollars (\$100.00) of the value for the fiscal year beginning July 1, 2023 and including June 30, 2024

**Sec. 3 Rate of Taxation on Business Personal Property**

That the rate of taxation for the fiscal year beginning July 1, 2023 and including June 30, 2024, on any incorporated personal property to be taxed by the Town of Denton, Maryland, shall be and hereby is established as:

**One Dollar and Fifty cents (\$1.50)**

on each one hundred dollars (\$100.00) of assessed valuation, unless otherwise provided for by Article 81 of the Annotated Code of Maryland.

**Sec. 4 Rate of Taxation on Railroad and Utility Property**

That the rate of taxation for the fiscal year beginning July 1, 2023 and including June 30, 2024 on any railroad and utility property to be taxed by the Town of Denton, Maryland, shall be and hereby is established as:

**One Dollar and Seventy cents (\$1.70)**


on each one hundred dollars (\$100.00) of assessed valuation, unless otherwise provided for by Article 81 of the Annotated Code of Maryland.

**Sec. 5 Service and Administration Fee Collected by Caroline County Tax Office**


That the rate of service and administrative fees on semi-annual billings assessed by the Caroline County Tax Office for 2023-2024 shall be and is hereby established as:


1.238% service and admin fee for 2023—2024. This is computed at 4.5% annual interest divided by twelve months times three months, October, November & December, times 1.125

ATTEST:


  
\_\_\_\_\_  
Karen L. Monteith, Clerk-Treasurer

THE TOWN OF DENTON

  
\_\_\_\_\_  
Abigail McNinch, Mayor


  
\_\_\_\_\_  
Lester D. Branson, Councilperson

  
\_\_\_\_\_  
Dallas Lister, Councilperson

  
\_\_\_\_\_  
Walter Keith Johnson, Councilperson

  
\_\_\_\_\_  
Frank Taylor, Councilperson

Date Introduced: 04/06/2023  
Date Passed: 5/4/2023  
Effective Date: 5/11/2023

Approved for Legal Sufficiency, this 4<sup>th</sup> day of May, 2023  
  
\_\_\_\_\_  
Christopher Drummond, Esquire