

## Ordinance No. 768

### AN ORDINANCE TO APPROPRIATE FUNDS AND ESTIMATE INCOME IN ACCORDANCE WITH THE BUDGET ADOPTED FOR FISCAL YEAR BEGINNING JULY 1, 2026 THROUGH JUNE 30, 2027.

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 2027:

- 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, 2026 and ending June 30, 2027 for the General Fund:

Activity Title	Approved Budget and Appropriation
<b>GENERAL GOVERNMENT</b>	
General Government	138,800
General Administration	247,955
Town Council	34,250
Election	2,950
Municipal Building	129,824
Financial Administration	487,939
<b>General Government - Total</b>	<b>1,041,718</b>
<b>PUBLIC SAFETY</b>	
Police Department	2,762,610
Misc. Police Grants	7,500
Volunteer Fire Co.	91,500
Planning & Codes	894,199
<b>Public Safety - Total</b>	<b>3,755,809</b>
<b>COMMUNITY DEVELOPMENT</b>	
Community Development	25,000
Main Street	25,000
Tourism	117,260
Summerfest	4,500
<b>Community Development - Total</b>	<b>171,760</b>
<b>PUBLIC WORKS</b>	
Street Lighting	102,000
Street Sanitation	190,373
Waste Collection	343,908

Mosquito Spraying	20,000
Parks	179,825
Tennis Courts	2,000
<b>Public Works Department - Total</b>	<b>838,105</b>
<b>HIGHWAY FUND CONTRIBUTION</b>	<b>62,000</b>
<b>GENERAL FUND DEBT</b>	<b>195,624</b>
<b>GENERAL FUND RESERVE</b>	<b>1,775,565</b>
<b>TOTAL GENERAL FUND APPROPRIATION</b>	<b>7,840,580</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, 2026 and ending June 30, 2027.

Source	Estimated Revenues
Taxes	4,178,477
Licenses and Permits	61,700
Revenue from Other Agencies	185,487
Miscellaneous Income	338,450
General Fund Balance Forward	3,076,466
<b>Total FY 2026 Revenues</b>	<b>7,840,581</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:

*Sixty-six cents (\$0.66)*

on each one hundred dollars (\$100.00) of the value for the fiscal year beginning July 1, 2026 and including June 30, 2027

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

That the rate of taxation for the fiscal year beginning July 1, 2026 and including June 30, 2027, 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, 2026 and including June 30, 2027 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 and collected by the Caroline County Tax Office for 2026-2027 shall be the rate as adopted annually by the Commissioners of Caroline County.

**ATTEST:**

  
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Karen L. Monteith, Clerk-Treasurer

**THE TOWN OF DENTON**

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

  
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Lester D. Branson, Councilperson

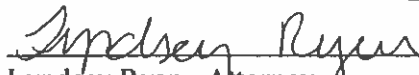
  
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Dallas Lister, Councilperson

  
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Walter Keith Johnson, Councilperson

  
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Frank Taylor, Councilperson

Date Introduced: 4-2-2024  
Date Passed: 5-4-2026  
Effective Date: 5-11-2026

Approved for Legal Sufficiency, this 4<sup>th</sup> day of May, 2026

  
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Lyndsey Ryan, Attorney