

PROPOSED HEBRON BUDGET FISCAL YEAR 2018-2019



Board of Finance Recommended Budget

**Public Hearing
April 10, 2018**

PUBLIC HEARING AGENDA

- 1. Budget Process**
- 2. Expenditure Summary and History**
- 3. Capital Improvements**
- 4. Revenue & “What this means to my taxes”**
- 5. Questions & Answers**

BUDGET PROCESS

In accordance with Hebron Town Charter Chapter IX, Finance and Taxation - Section 902:

- **No later than October 15, the Board of Finance shall confer with the Board of Selectmen and the Board of Education to discuss goals and objectives for the upcoming budget.**
- **Board of Selectmen and Board of Finance shall review the budget during the month of March and the Board of Selectmen shall make a recommendation to the Board of Finance by March 31st.**
- **The Board of Finance reviews the budget requests during the month of April. They hold a Public Hearing on their recommended budget no later than the third Tuesday in April. Within a week of the Hearing the Board of Finance shall present a budget for vote at the Budget Referendum.**

BUDGET PROCESS

Pursuant to Hebron Town Charter Section 903 Referendum Vote on the Town Budget and the Capital Improvement Budget will be on:

Tuesday, May 8, 2018

6:00 a.m. – 8:00 p.m.

Hebron Elementary School

The Board of Finance will set the rate by

June 15th

BALLOT WORDING

No. 1

SHALL THE TOWN OF HEBRON APPROVE A FY 2018-2019 BUDGET OF \$35,799,365 AS RECOMMENDED BY THE BOARD OF FINANCE?

YES NO

No. 2

SHALL THE TOWN OF HEBRON APPROVE A FY 2018-2019 CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$781,171 AS RECOMMENDED BY THE BOARD OF FINANCE?

YES NO

BALLOT WORDING

No. 3

SHALL THE BUDGET OF \$29,071,436 FOR THE OPERATION AND MAINTENANCE OF THE REGIONAL SCHOOL DISTRICT NO. 8 PUBLIC SCHOOL SYSTEM (RHAM) FOR THE FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019 BE APPROVED?

YES NO

No. 4

SHALL THE CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$243,286 BE APPROVED AS RECOMMENDED BY THE REGIONAL DISTRICT NO. 8 BOARD OF EDUCATION (RHAM) FOR THE FISCAL YEAR JULY 1, 2018 TO JUNE 30, 2019 BE APPROVED?

YES NO

MANDATORY ADVISORY QUESTIONS

A Charter provision requires two Advisory Questions on the Budget Referendum Ballot:

Is the Town Budget
(Excluding Hebron and RHAM Board of Education Budgets)

Too High or Too Low ?

Is the Hebron Board of Education Budget

Too High or Too Low ?

ADVISORY QUESTION AND EXIT POLL

Additional Advisory Question:

Is the RHAM Board of Education Budget
Too High or Too Low ?

PROPOSED BUDGET \$35,831,435 *

Spending decrease of \$908,803 or 2.47 %
less than the current year's budget.

	<u>Budget</u>	<u>Change</u>
General Government	\$ 8,916,852	-4.25 %
Hebron Board of Education	\$11,486,421	-0.88 %
Hebron Levy - RHAM BOE Budget	\$14,083,486	-1.25 %
Hebron's Share RHAM Debt	\$ 1,344,676	-3.43 %

*Recommended by Board of Finance April 3, 2018 to Public Hearing.

PROPOSED BUDGET \$35,799,365 *

Spending decrease of \$940,873 or 2.56 %
less than the current year's budget.

	<u>Budget</u>	<u>Change</u>
General Government	\$ 8,916,852	-4.25 %
Hebron Board of Education	\$11,486,421	-0.88 %
Hebron Levy - RHAM BOE Budget	\$14,051,416	-1.48 %
Hebron's Share RHAM Debt	\$ 1,344,676	-3.43 %

*Includes RHAM Budget as Recommended by RHAM Board April 9, 2018.

BUDGET REDUCTIONS

	March 1, 2018 Town Manager's Proposed Budget	April 3, 2018 Board of Finance Recommended Budget	April 10, 2018 with RHAM Adjustments
Town	\$ 9,047,477	\$ 8,916,852	\$ 8,916,852
Hebron BOE	\$11,586,421	\$11,486,421	\$11,486,421
RHAM BOE Levy	<u>\$15,476,770</u>	<u>\$15,428,162</u>	<u>\$15,396,092</u>
Total Budget	\$36,110,668	\$35,831,435	\$35,799,365

PROPOSED EXPENDITURES

	ADOPTED Expenditures <u>2017-2018</u>	PROPOSED Expenditures <u>2018-2019</u>	<u>Difference</u>	<u>Percent Change</u>
Total Town Budget				
Town Government	\$ 7,221,076	\$ 7,075,420	\$ (145,656)	-2.02%
Contr. to Capital Improvement	770,911	583,553	(187,358)	-24.30%
Contr. to Open Space Acq.	100,000	75,000	(25,000)	-25.00%
Contr. to Cap Non-Recurring	3,050	2,000	(1,050)	-34.43%
Contr. to Capital Projects	44,260	53,340	9,080	20.52%
Contr. to Revaluation	41,000	25,000	(16,000)	-39.02%
Contr. To Debt Management	-	-	-	
Debt Service	1,132,417	1,102,539	(29,878)	-2.64%
TOWN GOV'T SUB TOTAL	9,312,714	8,916,852	(395,862)	-4.25%
Hebron Board of Education	11,588,546	11,486,421	(102,125)	-0.88%
RHAM Assess(w/o debt)	14,262,347	14,051,416	(210,931)	-1.48%
RHAM Debt Service	1,392,403	1,344,676	(47,727)	-3.43%
RHAM Assess FAILED at 1st Referendum	184,228	-	-	0.00%
Total General Government	\$ 36,740,238	\$ 35,799,365	\$ (940,873)	-2.56%

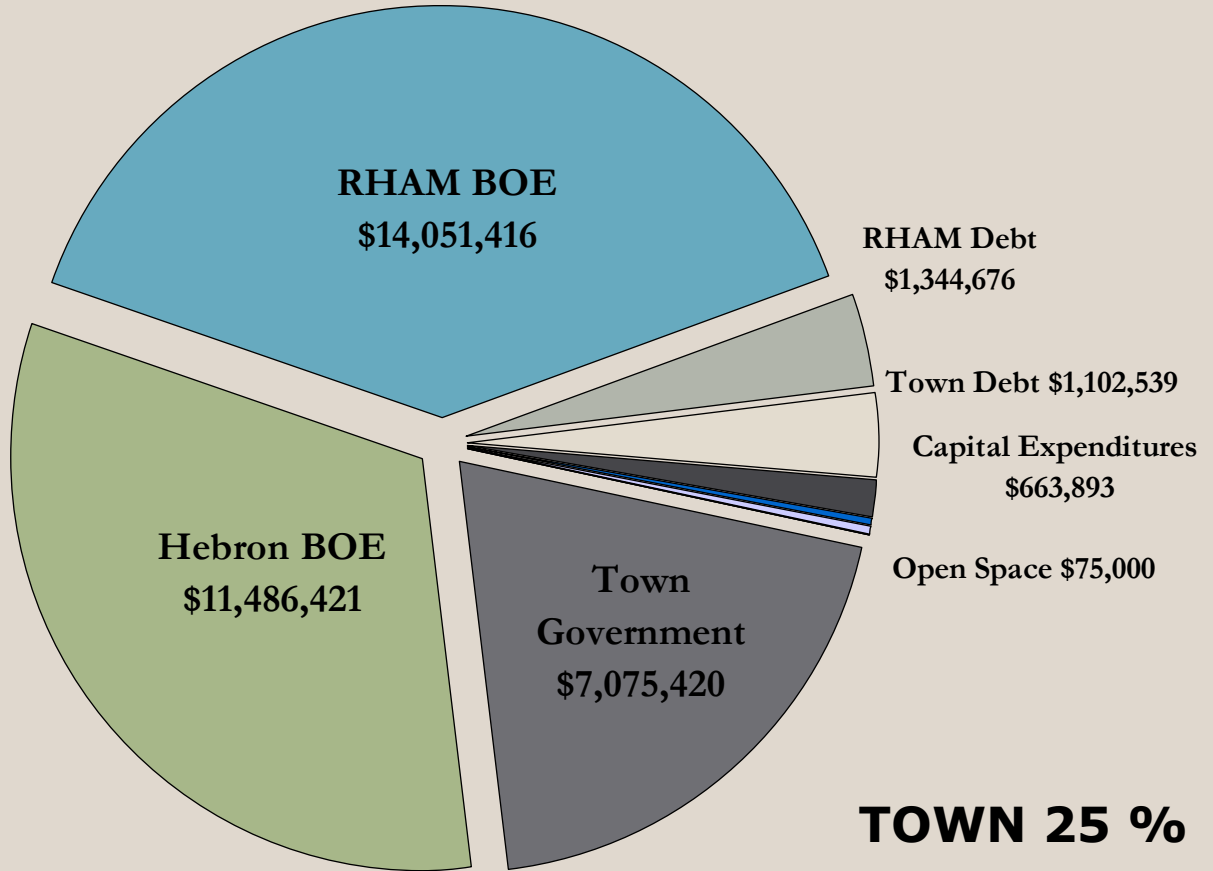
FY 2018-2019 BUDGET OVERVIEW

RHAM 43 %

Population
Town of Hebron
2010 Census – 9,686

2017-2018
Enrollment
Hebron Elementary
Schools
701

10/1/2017 Enrollment
RHAM Total 1,510
Hebron 793
Andover 232
Marlborough 485



Hebron BOE 32 %

TOWN 25 %

GENERAL GOVERNMENT EXPENDITURE HISTORY

	ADOPTED FY 16-17	ADOPTED FY 17-18	PROPOSED FY 18-19
Town Government	\$7,191,425	\$7,221,076	\$7,075,420
Contr. – CIP	770,911	770,911	583,553
Contr. – Capital Projects	39,100	44,260	53,340
Contr. – Revaluation	50,000	41,000	25,000
Capital Non Recurring	8,800	3,050	2,000
Open Space	140,000	100,000	75,000
Debt Management	20,000	---	
Debt Service	<u>928,988</u>	<u>1,132,417</u>	<u>1,102,539</u>
Total	\$9,149,224	\$9,312,714	\$8,916,852

HEBRON BOARD OF EDUCATION BUDGET HISTORY

ADOPTED FY 15-16	ADOPTED FY 16-17	ADOPTED FY 17-18	PROPOSED FY 18-19
\$11,990,454	\$11,758,954	\$11,588,546	\$11,486,421
.00 %	-1.93 %	-1.45 %	-0.88%

RHAM BUDGET LEVY

**Proposed RHAM Operating Budget
\$29,071,436**

Plus

**Capital Improvement Program Budget
\$243,286**

\$500,530 or 1.76 % increase

Proposed RHAM Budget Levy to Hebron:

		Decrease*
RHAM Operating Levy	\$14,051,416	\$-210,931
RHAM Debt Levy	\$ 1,344,676	\$- 47,727

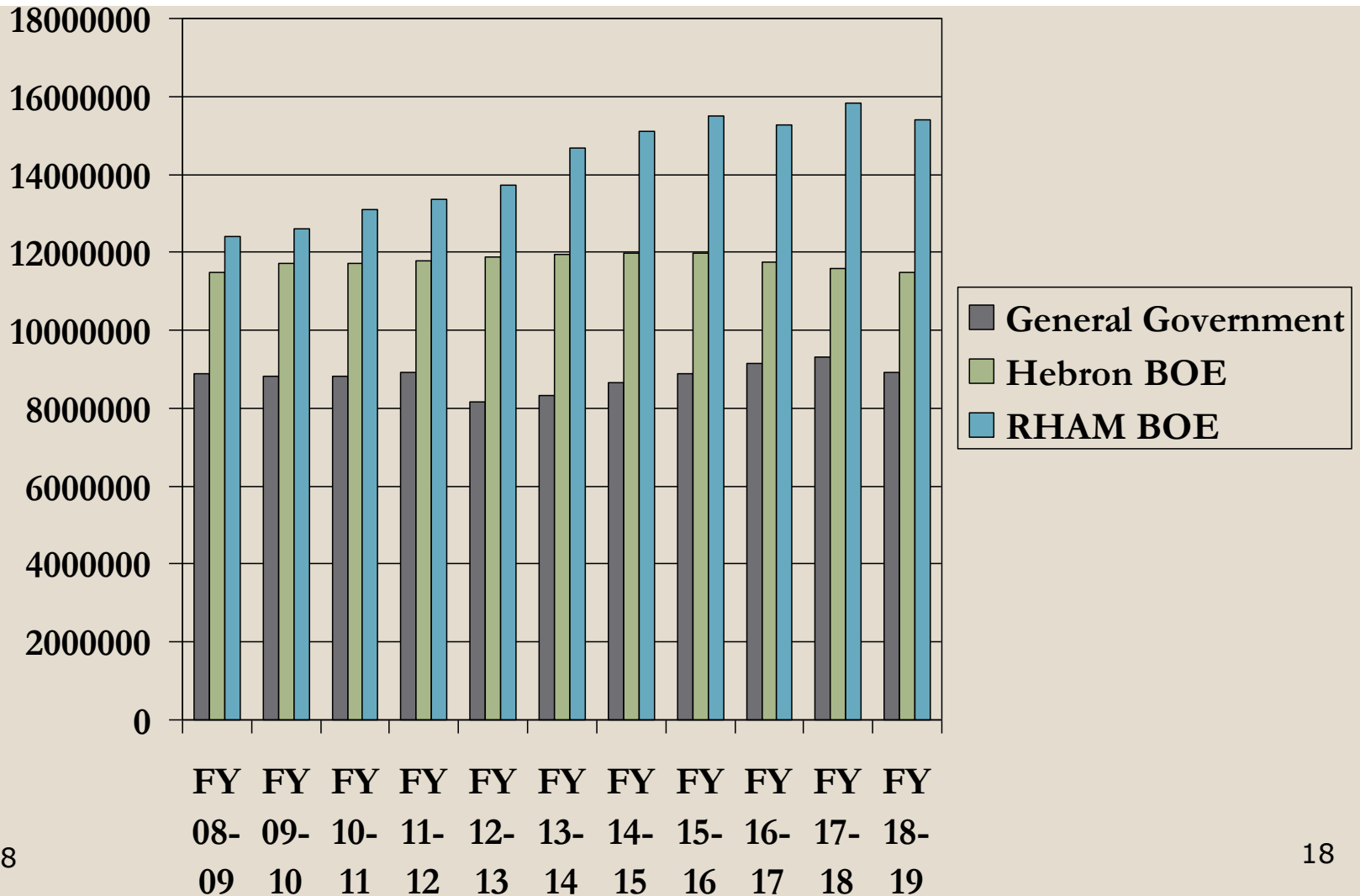
***Decrease due to Student Enrollment shift to Hebron. Overall RHAM budget is an increase.**

RHAM LEVY

Future Levy Calculation Projections

	2016	2017	2018	2019	2020
Andover	14.52%	14.84%	14.51%	15.36%	15.26%
Hebron	55.83%	54.47%	54.33%	52.52%	52.37%
Marlborough	29.65%	30.50%	31.16%	32.12%	32.37%

EXPENDITURE BUDGET HISTORY



CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS FY 2018-2019

	AMOUNT
<u>Public Works Department</u>	
Road Resurfacing and Road Improvements	276,838
Bucket Truck	50,000
 <u>Fire Department</u>	
Ambulance 510	35,000
Service 110	55,000
Engine Tanker 310 - Refurbish	50,000
Utility 310	27,921
 <u>Hebron Board of Education</u>	
Fire Protection Control Panel - Gilead Hill School	28,412
 <u>Douglas Library of Hebron</u>	
Douglas Library HVAC Systems Replacement	93,000
Douglas Library Windows	25,000
 <u>Miscellaneous</u>	
Hebron Center Sidewalk Plan - Senior Center, HES, NC - LOTCIP	18,000
Wall Street Sidewalks	25,000
ACO/Building Maintainer Truck - Replace 2005 Ford Pick Up	31,000
Police Department Emergency Messaging Sign	26,000
Peters House Restoration	40,000

RECOMMENDED CIP REVENUE FY 2018-2019

	<u>Approved 2017-2018</u>	<u>Proposed 2018-2019</u>
Balance from Previous Appropriations	59,216	50,742
LOCIP Funding	0	140,285
Anticipated State Reimbursement	0	0
Anticipated Contribution from Fund Balance	404,133	0
CIP Designated Fund Balance	0	0
Interest	0	6,591
General Fund Contribution	<u>770,911</u>	<u>583,553</u>
Total Revenues	<u>\$1,234,260</u>	<u>\$ 781,171</u>
Completed Project Balances		
FY 17-18 Public Works CAT Loader	7,485.00	
FY 17-18 Public Works 20 Ton Trailer	1,655.30	
FY 17-18 Fire Department SCBA Replacement	23,900.00	(includes sale of old gear)
FY 17-18 Town Clerk Vault Project	6,399.00	
FY 15-16 Fire Department Service 210	2,858.70	
FY 15-16 Emergency Management EOC	3,465.17	
FY 17-18 Sale of Fire Department Squad	4,670.00	
Scrap Vehicles (2)	309.00	
	<u>50,742.17</u>	

CAPITAL EXPENDITURES

\$5,000 - \$25,000

Public Works Department

Pavement Management System	24,500
Dumpster Cover	8,340

Miscellaneous

Hebron Center - White Picket Fencing	3,500
Town Office Building - Town Clerk's Vaults HVAC	17,000

Total Capital Expenditures **53,340**

PROPOSED MILL RATE CALCULATION REAL ESTATE & PERSONAL PROPERTY

	TOTAL GL
Grand List - October 1, 2017	\$760,823,520
Less Potential BAA Adjustments	(\$100,000)
Reductions to grand list	(\$2,983,700)
Adjusted Grand List - October 1, 2017	\$757,739,820
Mill Value	\$757,740
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$746,374</u>
Mill Rate (per proposed budget)	37.44

PROPOSED TAX CALCULATION

PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE - 37.44 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	17-18 TAXES 37.00 MILLS	18-19 TAXES 37.44 MILLS	18-19 TAX INCREASE
2016	\$215,420	\$150,790	\$5,579	\$5,646	\$67
2016	\$300,725	\$210,510	\$7,789	\$7,881	\$92
2016	\$528,724	\$370,110	\$13,694	\$13,857	\$163

COMMENTS / QUESTIONS

- Please step to a microphone and state your name and address
- Please keep your comments to three minutes or less to allow all to participate
- Comments from Hebron taxpayers and voting residents
- Please do not speak out of turn or comment from the floor
- Be respectful of other opinions
- No reading correspondence from others not present
- Questions may be addressed by liaisons to respective boards
- Please hold applause to the end of comments

THANK YOU FOR YOUR COMMENTS

INFORMATION AND COMMENTS

The Selectmen have established an email address for budget comments:

hebronbudget@hebronct.com

Comments will be forwarded to the
Boards of Selectmen, Finance and Education

**Budget Information is available in the Town Clerk's Office,
Douglas Library and at www.hebronct.com**

IT IS IMPORTANT TO COME OUT AND VOTE

**Tuesday, May 8, 2018
6:00 a.m. – 8:00 p.m.
Hebron Elementary School**