



Town of Hebron

TOWN OFFICE BUILDING
15 GILEAD STREET
HEBRON, CONNECTICUT 06248
TELEPHONE: (860) 228-5971
FAX: (860) 228-4859
www.hebronct.com

ANDREW J. TIERNEY
TOWN MANAGER

DANIEL LARSON
CHAIRMAN

GAIL B. RICHMOND
VICE CHAIRMAN

MARK F. STUART
SELECTMAN

BRIAN D. O'CONNELL
SELECTMAN

CLARA O'BRIEN
SELECTMAN

March 1, 2016

Board of Selectmen and Board of Finance
Town of Hebron
15 Gilead Street
Hebron, CT 06248

Dear Members of the Board of Selectmen and Board of Finance:

Pursuant to Section 902 C of the Town Charter, I am pleased to present the Town Manager's proposed budget for FY 2016-2017 totaling \$36,629,425. The expenditure budget increase as presented is 0.68 % or \$247,624.

The Hebron Board of Education budget as presented is a zero increase due primarily to declining enrollment. The RHAM Board of Education budget, while overall at a 1.63 % increase, reflects a lower RHAM levy to Hebron due to the RHAM population shift and declining enrollment. Fixed cost budget drivers in all budgets include contractual agreements and commitments.

This budget continues partnerships/programs which are completely offset by revenues. The budget also includes initiatives to sustain and improve existing services which will be discussed in the Executive Summary.

With uncertain future State revenues, Town Administration believes this is the year for the Town of Hebron to take care of much needed and over-due capital expenditures. This budget includes substantial increases to contributions for capital projects without a large tax impact. The CIP Committee has recommended a CIP Budget of \$1,056,916 reflecting a general government contribution to the CIP budget of \$828,011 which is a more appropriate level of funding. There are also funding allocations for the Capital Expenditures \$5,000 - \$25,000 category at \$78,100 and funding for future revaluations at the level of \$50,000 per year.

The Town Manager's recommendation for the contribution for Open Space is \$125,000.

The proposed budget also includes a contribution to Debt Management of \$84,000. This is the first time in several years the Town has been in a financial position to make such a contribution. It is anticipated the debt management fund will help to level off the tax impact in future years when new debt hits the budget; i.e. construction of future Public Works facility.

The October 2015 Grand List equals \$786,095,920 reflecting an increase of 0.523 %. When factoring in the grand list increase, the proposed mill rate will be split at 36.417 for personal property/real estate and 32.00 for motor vehicle. This will be addressed further in the Executive Summary. We feel this is a responsible budget which the taxpayers of Hebron will be able to support, while taking care of some much needed capital improvements.

As you review this budget, please keep in mind that it is a fluid document and numbers will change as we go through the next couple of months. The proposed budget is based on information available today, with placeholders for unknown or estimated amounts.

With changes to the Hebron Town Charter there are now mandatory budget advisory questions included on the budget referendum ballot. These include:

1. Is the Town Budget (Excluding Hebron and RHAM Boards of Education Budgets) Too High or Too Low?
2. Is the Hebron Board of Education Budget Too High or Too Low?

The Selectmen can also determine if other Advisory Questions are necessary.

Please refer to the Executive Summary which will outline the major expenditure and revenue changes and other highlights of the Town Manager's proposed budget.

I would like to thank the Town Department Heads for their cooperation in preparing their Department budgets. I am grateful for the cooperation of the Superintendents of Schools and their staff for providing the education budgets in a timely fashion.

An email address hebronbudget@hebronct.com has been set up to receive public comment and input. Emails received will be forwarded to the Boards of Selectmen, Finance and Education. It is important for public participation early in the budget process. Public participation at all meetings is encouraged. Budget information and key dates are available on the Hebron Website at <http://hebronct.com/budget-information>

Thank you for the opportunity to present this proposal. We look forward to a successful budget season.

Sincerely,

Andrew J. Tierney
Town Manager

cc: Elaine Griffin, Finance Director
Carla Pomprowicz, Town Clerk
Tim VanTasel, Hebron Superintendent of Schools
Robert Siminski, RHAM Superintendent of Schools
Erica Bromley, Chairman, Hebron Board of Education
Danny Holtsclaw, Chairman, RHAM Board of Education

TOWN OF HEBRON

2016-2017 FISCAL YEAR PROPOSED BUDGET

EXECUTIVE SUMMARY

The proposed budget for FY 2016-2017 totals **\$36,629,425**. This is an increase of **\$247,624** over the current year's budget or 0.68 % over the current expenditure level.

EXPENDITURES

	ADOPTED Expenditures 2015-2016	PROPOSED Expenditures 2016-2017	Difference	Percent Change
Total Town Budget				
Town Government	\$ 7,145,748	\$ 7,157,765	\$ 12,017	0.17%
Contr. to Capital Improvement	599,804	828,011	228,207	38.05%
Contr. to Open Space Acq.	117,000	125,000	8,000	6.84%
Contr. to Cap Non-Recurring	5,000	8,800	3,800	76.00%
Contr. to Capital Projects	13,397	78,100	64,703	482.97%
Contr. to Revaluation	50,000	50,000	-	0.00%
Contr. To Debt Management	-	84,000	84,000	
Debt Service	955,974	933,988	(21,986)	-2.30%
TOWN GOV'T SUB TOTAL	8,886,923	9,265,664	378,741	4.26%
Hebron Board of Education	11,990,454	11,990,454	-	0.00%
RHAM Assess(w/o debt)	14,088,216	13,983,559	(104,657)	-0.74%
RHAM Debt Service	1,416,208	1,389,748	(26,460)	-1.87%
Total General Government	\$ 36,381,801	\$ 36,629,425	\$ 247,624	0.68%

General Government Budget

The Town Government Budget for FY 2016-2017 is proposed to increase by \$12,017 or 0.17%. There are several areas with increases over which we have little control including contractual salary increases and State Trooper Services.

The major increases in the town government budget are as follows:

\$ 67,169	Salary Obligations
\$ 60,515	State Trooper Services Fringe/Overtime Payroll Commitment
\$ 10,621	Contribution for Future Payroll Creep (27 th Payroll)
\$ 10,023	Computer Support
\$ 8,406	Chatham Health District – loss of a member town
\$ 7,678	Police Part-Time Payroll
\$ 5,500	WC Insurance Premium

Areas of the town government budget that have seen decreases are:

- AHM Youth Services reduction \$31,556, which has been moved to the Hebron Board of Education budget.
- Full Time Payroll due to last year's budget including the 27th payroll.
- Savings across all budgets for utilities, heating fuel, diesel fuel, gasoline.
- Medical Insurance reduction due to Region 8 Health Insurance Consortium exerting pressure on carrier during renewal, contract negotiations and moving to high deductible health plan.

Budget Initiatives:

The budget includes continued initiatives which inflate the budget expenditure level but **are completely offset by revenues:**

- Fire/EMS - EMS Responders
- Sharing the Building Inspector with the Town of Marlborough
- Turf Management Agreement with RHAM

Other initiatives from last year continued in the budget include:

- \$ 15,000 Legal Services – Comprehensive Zoning Regulations Review
- \$ 30,000 Computer Replacement Plan Funding – Year Two
- \$ 5,990 Increased hours for the Part Time Fire Chief

New Initiatives:

New initiatives not included in the Town Manager's recommended budget:

- A request from the Senior Center to increase the part-time Social Worker hours.
- A \$10,000 request from the Parks and Recreation Department for maintenance expense for preservation of Hebron's open space properties.

Public Safety Fund:

Also not included in this budget is Police Department expense that is completely offset by reimbursable revenue for private duty services such as RHAM dances, Project Graduation, Hebron Harvest Fair, etc. This expense and offsetting revenue will now post through the Public Safety Special Revenue Fund Ordinance Article IV as adopted on October 1st, 2015. Expense and revenue removed from the General Fund budget total \$23,560 as shown below.

- Hebron Harvest Fair \$14,000, Private Duty Payroll \$9,560.

The proposal of the RHAM Resource Officer will also flow through this Special Revenue Fund and is not included in the General Fund budget.

Contribution to Capital Projects:

General Government Contribution to CIP	\$828,011
Contribution to Capital Expenditure (\$5,000-\$25,000)	\$ 78,100
Contribution to Revaluation Fund	\$ 50,000
Contribution to Capital Non-Recurring	\$ 8,800

This year's proposed CIP budget represents requests and funding to support the capital demands of town facilities and equipment. The Town has been able to fund some capital projects outside of the budget process: i.e. the town-wide phone system which had been requested in the CIP budget for many years was installed this year at no additional cost through a MORE Commission grant and savings realized through implementation of the new VOIP system.

Contribution to Open Space/Land Acquisition - \$125,000

The Open Space/Land Acquisition fund has an account balance of \$510,219. While the recommended contribution is a slight increase over FY 15-16, it falls short of the ultimate goal of attaining a ½ mill annual contribution.

Hebron Board of Education - \$11,990,454

The Hebron Board of Education Budget for FY 2016-2017 is proposed to be level funded.

RHAM Board of Education – Hebron Levy \$15,373,307

The RHAM Board of Education is currently reviewing the proposed budget as presented by the Superintendent. This table illustrates the effect to Hebron due to the proposed budget as it stands today. Hebron's RHAM Levy will continue to gradually decline over the next several years.

Change Based on 16-17 Levy @ 54.47 %

Proposed RHAM Budget	\$28,223,438	1.63 %	\$ (131,117)
----------------------	--------------	--------	--------------

Debt Service and Debt Management

Debt Service continues to decrease and will over the next several years. The Debt Service line decreases by \$21,986 in the proposed budget, while continuing to cover the existing debt, Siemens lease payments and increasing funding of the initiative to establish a realistic and sustainable computer replacement plan.

The Debt Management Fund was created to help minimize the impact of bonded projects. A Contribution to Debt Management is recommended in the budget in the amount of \$84,000 to offset future debt. The Town has plans to construct a new Public Works facility within the next several years and the debt management fund will help to offset its impact. The Debt Service Fund Balance will be approximately \$106,000 if this contribution is approved.

REVENUES

	ADOPTED 2015-2016	PROPOSED 2016-2017	Difference	Percent Change
General Government	\$ 775,995	\$ 750,154	\$ (25,841)	-3.33%
Education/Other State Revenues	7,437,666	7,677,905	240,239	3.23%
Revenue Surplus Sources	110,000	-	(110,000)	-100.00%
Debt Mgmt. Fund Contr.	\$ -	\$ -	-	-
Back Taxes / Lien Fees	325,000	325,000	-	0.00%
Tax	27,733,140	27,876,366	143,226	0.52%
	<u>\$ 36,381,801</u>	<u>\$ 36,629,425</u>	<u>\$ 247,624</u>	<u>0.68%</u>

A combination of the Governor's proposed budget numbers and input from the Town Assessor have been utilized in preparing the revenue estimates for FY 2016-2017. The Finance Director has completed a thorough review of the anticipated revenues from all sources. There are several grants included in the revenue estimates, most of which are noted in the individual department budget detail. The amount of additional taxes to be collected based on the proposed budget is \$143,226 which will be offset by the increase to the grand list and mill rate adjustments.

Mill Rate Calculation: 36.417 Personal Property/Real Estate and 32.00 Motor Vehicle

Public Act 15-244 establishes new requirements for taxing motor vehicle that each municipality must follow, commencing with the October 1, 2015 assessment year. Section 206 of Public Act 15-244 prohibits municipalities from using a mill rate greater than 32 mills to tax motor vehicles for the 2015 assessment year.

OPM must distribute motor vehicle property tax grants to municipalities, to mitigate their revenue loss due to the cap provisions of Public Act 15-244. The Fiscal Year 2016-2017 grant is equal to the difference between the amount of property taxes a municipality levied on motor vehicle for the 2013 assessment year and the amount of the levy for that year at 32 mills.

Based on this new legislation, the proposed budget includes a 36.417 mill rate for personal property/ real estate and a 32.00 mill rate for motor vehicles, with an anticipated State revenue offset of \$269,000.

SUMMARY

The goal in preparing this budget was to maintain and enhance existing services, while responding to taxpayer concerns about increasing taxes. This year's focus is on addressing capital projects without an increase in taxes. However, in achieving this goal there is little room for flux and no contingency for unexpected circumstances or emergencies which could ultimately impact the unassigned fund balance.

The attached summary documents will provide a high level overview of the entire budget proposal. The budget books include detailed information of each department request.

We are pleased with the budget being presented and are confident that it will be supported by the Board of Selectmen, Board of Finance and tax payers.

INDEX

Summary of Proposed 2016-2017 Budget	1
Department Budget Summary & Index.....	2
Town Manager Adjustments to Department Requests	4
Hebron Board of Education Budget Summary	5
RHAM Board of Education Levy Calculation	6
Summary of Revenues	7
Estimated Revenues	8
Expenditures w/ Offsetting Revenues	11
Proposed CIP Budget and Revenues	13
Proposed Capital Expenditures	16
Grand List Report	17
Estimated Fund Balance FY 2014 through 2017	23
Schedule of Meetings and Budget Calendar.....	24

TOWN OF HEBRON
SUMMARY OF PROPOSED 2016-2017
MARCH 1ST, 2016

Per Section 902C of the Hebron Town Charter, the Town Manager has recommended a budget for 2016/2017 which totals \$36,629,425. This is an increase of .68% percent over last year's adopted budget of \$36,381,801 and represents a total dollar increase of \$247,624.

	ADOPTED Expenditures 2015-2016	PROPOSED Expenditures 2016-2017	Difference	Percent Change
Total Town Budget				
Town Government	\$ 7,145,748	\$ 7,157,765	\$ 12,017	0.17%
Contr. to Capital Improvement	599,804	828,011	228,207	38.05%
Contr. to Open Space Acq.	117,000	125,000	8,000	6.84%
Contr. to Cap Non-Recurring	5,000	8,800	3,800	76.00%
Contr. to Capital Projects	13,397	78,100	64,703	482.97%
Contr. to Revaluation	50,000	50,000	-	0.00%
Contr. To Debt Management	-	84,000	84,000	
Debt Service	955,974	933,988	(21,986)	-2.30%
TOWN GOV'T SUB TOTAL	8,886,923	9,265,664	378,741	4.26%
Hebron Board of Education	11,990,454	11,990,454	-	0.00%
RHAM Assess(w/o debt)	14,088,216	13,983,559	(104,657)	-0.74%
RHAM Debt Service	1,416,208	1,389,748	(26,460)	-1.87%
Total General Government	\$ 36,381,801	\$ 36,629,425	\$ 247,624	0.68%

The recommended revenue budget is as follows:

	ADOPTED 2015-2016	PROPOSED 2016-2017	Difference	Percent Change
General Government	\$ 775,995	\$ 750,154	\$ (25,841)	-3.33%
Education/Other State Revenues	7,437,666	7,677,905	240,239	3.23%
Revenue Surplus Sources	110,000	-	(110,000)	-100.00%
Debt Mgmt. Fund Contr.	\$ -	\$ -	-	-
Back Taxes / Lien Fees	325,000	325,000	-	0.00%
Tax	27,733,140	27,876,366	143,226	0.52%
	\$ 36,381,801	\$ 36,629,425	\$ 247,624	0.68%

The total amount needed to be raised by taxes is \$27,876,366 which is an increase of \$143,226. This would result in a mill rate of 36.00 calculated utilizing the following factors:

	TOTAL GL	PP/RE	MV
Grand List - October 1, 2015	\$ 786,095,920	\$712,192,680	\$73,903,240
Less Potential BAA adjustments			-\$2,100
Adjusted Grand List - October 1, 2015		\$712,192,680	\$73,901,140
Mill Value		\$712,193	\$73,901
<u>Mill Value (based upon 98.50% collection rate)</u>		<u>\$ 701,510</u>	<u>\$72,793</u>
Mill Rate (per proposed budget)		36.417	32.00
Estimated Dollar Increase		\$25,546,890	\$2,329,376
Revision - 0	Total taxes to be raised:	\$27,876,266	

DEPARTMENT BUDGET SUMMARY & INDEX

DEPARTMENTS	BUDGETARY ACTUAL 2014-2015	ADOPTED BUDGET 2015-2016	CURRENT ESTIMATED EXPENSE 2015-2016	DEPT REQ BUDGET 2016-2017	DOLLAR INC/DEC	% CHG	TOWN MGR BUDGET 2016-2017	DOLLAR INC/DEC	% CHG	2016-2017 ADOPTED	DOLLAR INC/DEC	% CHG	TOTAL ACTUAL 2014-2015	2015-2016 ADOPTED BUDGET
1000 - Payroll	2,337,648	2,540,642	2,540,642	2,526,611	(14,031)	-0.55%	2,526,611	(14,031)	-0.55%	-	(2,540,642)	-100.00%		
1001 - Selectmen	34,787	39,218	39,218	39,655	437	1.11%	39,655	437	1.11%	-	(39,218)	-100.00%		
1002 - Central Services	38,475	41,000	41,000	40,000	(1,000)	-2.44%	40,000	(1,000)	-2.44%	-	(41,000)	-100.00%		
1003 - Legal	44,735	53,000	38,000	45,000	(8,000)	-15.09%	45,000	(8,000)	-15.09%	-	(53,000)	-100.00%		
1004 - Central Computer Svcs.	43,805	54,177	54,177	64,200	10,023	18.50%	64,200	10,023	18.50%	-	(54,177)	-100.00%		
1005 - Boards & Commissions	465	100	50	100	-	0.00%	100	-	0.00%	-	(100)	-100.00%		
1010 - Town Buildings	56,945	58,105	58,000	60,229	2,124	3.66%	60,229	2,124	3.66%	-	(58,105)	-100.00%		
1020 - Board of Finance	31,000	31,500	31,500	32,500	1,000	3.17%	32,500	1,000	3.17%	-	(31,500)	-100.00%		
1030 - Finance Department	7,674	2,625	2,600	2,725	100	3.81%	2,725	100	3.81%	-	(2,625)	-100.00%		
1040 - Tax Collector	18,189	16,700	16,700	17,200	500	2.99%	17,200	500	2.99%	-	(16,700)	-100.00%		
1050 - Assessor	19,863	26,145	26,145	26,145	-	0.00%	26,145	-	0.00%	-	(26,145)	-100.00%		
1051 - Board of Tax Review	-	170	100	170	-	0.00%	170	-	0.00%	-	(170)	-100.00%		
1060 - Town Clerk	28,679	31,900	31,400	31,500	(400)	-1.25%	31,500	(400)	-1.25%	-	(31,900)	-100.00%		
1070 - Registrars of Voters	42,297	50,007	50,007	51,593	1,586	3.17%	51,593	1,586	3.17%	-	(50,007)	-100.00%	2,704,562	2,945,289
2001 - Police Administration	348,957	346,783	398,783	396,888	50,105	14.45%	396,888	50,105	14.45%	-	(346,783)	-100.00%		
2010 - Fire Administration	336,387	367,418	367,418	381,989	14,571	3.97%	367,897	479	0.13%	-	(367,418)	-100.00%		
2011 - Fire Marshal	9,805	10,454	10,400	9,990	(464)	-4.44%	9,990	(464)	-4.44%	-	(10,454)	-100.00%		
2012 - Burning Official	1,434	1,455	1,455	1,478	23	1.58%	1,478	23	1.58%	-	(1,455)	-100.00%		
2020 - Ambulance Services	197,029	155,383	155,383	170,292	14,909	9.60%	162,514	7,131	4.59%	-	(155,383)	-100.00%		
2030 - Emergency Mgmt.	12,279	12,750	12,700	14,180	1,430	11.22%	12,980	230	1.80%	-	(12,750)	-100.00%		
2040 - Canine Control	30,769	31,984	31,000	31,434	(550)	-1.72%	31,434	(550)	-1.72%	-	(31,984)	-100.00%	936,660	926,227
3003 - Comm. Agency Donations	163,945	164,065	164,065	132,509	(31,556)	-19.23%	132,509	(31,556)	-19.23%	-	(164,065)	-100.00%		
3004 - Health District	86,135	90,103	90,103	98,509	8,406	9.33%	98,509	8,406	9.33%	-	(90,103)	-100.00%		
3007 - Library	227,960	242,336	242,336	245,116	2,780	1.15%	244,616	2,280	0.94%	-	(242,336)	-100.00%		
3013 - Van - Disabled	54,763	58,810	58,000	57,442	(1,368)	-2.33%	57,442	(1,368)	-2.33%	-	(58,810)	-100.00%		
3020 - Senior Center	28,003	30,586	30,000	28,299	(2,287)	-7.48%	28,299	(2,287)	-7.48%	-	(30,586)	-100.00%		
3030 - Probate Court	2,815	2,815	2,815	2,815	-	0.00%	2,815	-	0.00%	-	(2,815)	-100.00%		
3050 - St. Peter's Lease	850	850	850	850	-	0.00%	850	-	0.00%	-	(850)	-100.00%		
3102 - Recreation Programs	100,095	105,592	105,500	113,152	7,560	7.16%	103,152	(2,440)	-2.31%	-	(105,592)	-100.00%		
3110 - Public Celebrations	707	550	700	550	-	0.00%	550	-	0.00%	-	(550)	-100.00%	665,273	695,707

2016-2017 BUDGET

TOWN OF HEBRON

Page 2 of 2

DEPARTMENT BUDGET SUMMARY & INDEX

EXPENDITURES	BUDGETARY ACTUAL 2014-2015	ADOPTED BUDGET 2015-2016	CURRENT ESTIMATED EXPENSE 2015-2016	DEPT REQ BUDGET 2016-2017	DOLLAR INC/DEC	% CHANGE	TOWN MGR BUDGET 2016-2017	DOLLAR INC/DEC	% CHG	2016-2017 ADOPTED DEPT TOTAL	DOLLAR INC/DEC	% CHG	TOTAL ACTUAL 2014-2015	2015-2016 ADOPTED BUDGET
4001 - Planning & Development	94,633	109,220	109,000	110,324	1,104	1.01%	110,324	1,104	1.01%	-	(109,220)	-100.00%		
4025 - Economic Development	24,445	29,700	29,700	29,700	-	0.00%	29,700	-	0.00%	-	(29,700)	-100.00%	119,078	138,920
4101 - Hgws. & Grds. Admin.	335,170	288,219	272,000	279,628	(8,591)	-2.98%	278,068	(10,151)	-3.52%	-	(288,219)	-100.00%		
4102 - Town Yard & Garage	48,177	51,387	50,700	50,864	(523)	-1.02%	50,864	(523)	-1.02%	-	(51,387)	-100.00%		
4103 - Street Services	568,986	506,301	550,000	512,365	6,064	1.20%	506,800	499	0.10%	-	(506,301)	-100.00%		
4104 - Solid/Bulky Waste Recycl.	168,530	176,661	175,500	174,259	(2,402)	-1.36%	174,259	(2,402)	-1.36%	-	(176,661)	-100.00%	1,120,863	1,022,568
5001-5003 - Debt Service	962,309	955,974	955,974	933,988	(21,986)	-2.30%	933,988	(21,986)	-2.30%	-	(955,974)	-100.00%		
5005 - Town Property Sewer Fees	26,695	9,800	9,800	9,800	-	0.00%	9,800	-	0.00%	-	(9,800)	-100.00%	989,004	965,774
5010 - Insurance	227,240	245,000	220,075	250,500	5,500	2.24%	250,500	5,500	2.24%	-	(245,000)	-100.00%		
5020 - Employee Benefits	1,045,178	1,162,237	1,067,962	1,162,899	662	0.06%	1,157,899	(4,338)	-0.37%	-	(1,162,237)	-100.00%	1,272,418	1,407,237
TOTAL TOWN SERVICES BUDGET	7,807,858	8,101,722	8,041,758	8,137,448	35,726	0.44%	8,091,753	(9,969)	-0.12%	-	(8,101,722)	-100.00%	7,807,858	8,101,722
5050 - Contr. to Capital Projects	642,114	599,804	599,804	828,011	228,207	38.05%	828,011	228,207	38.05%	-	(599,804)	-100.00%	642,114	599,804
5051 - Contr. to Land Acquisition	125,000	117,000	117,000	150,000	33,000	28.21%	125,000	8,000	6.84%	-	(117,000)	-100.00%	125,000	117,000
5052 - Contr. to Capital Projects	34,000	13,397	13,397	83,100	69,703	520.29%	78,100	64,703	482.97%	-	(13,397)	-100.00%	34,000	13,397
5053 - Contr. to Revaluation	50,000	50,000	50,000	50,000	-	0.00%	50,000	-	0.00%	-	(50,000)	-100.00%	50,000	50,000
5054 - Contr. to Debt Management	-	-	-	84,000	84,000		84,000	84,000		-	-		-	-
5056 - Gen Fund Transfers out	22,151									-			22,151	
5055 - Contr. To Cap. Non-Recurring	10,000	5,000	5,000	8,800	3,800	76.00%	8,800	3,800	76.00%	-	(5,000)	-100.00%	10,000	5,000
TOTAL TOWN GOVT BUDGET	8,691,123	8,886,923	8,826,959	9,341,359	454,436	5.11%	9,265,664	378,741	4.26%	-	(8,886,923)	-100.00%	8,691,123	8,886,923
5090 - RHAM Assessment *	15,103,513	14,088,216	14,088,216	13,957,099	(131,117)	-0.93%	13,983,559	(104,657)	-0.74%		(14,088,216)	-100.00%		
5090 - RHAM Debt Service		1,416,208	1,416,208	1,416,208	-	0.00%	1,389,748	(26,460)	-1.87%		(1,416,208)	-100.00%	15,103,513	15,504,424
8100 - Hebron Board of Education	11,990,454	11,990,454	11,990,454	11,990,454	-	0.00%	11,990,454	-	0.00%	-	(11,990,454)	-100.00%	11,990,454	11,990,454
SUPPLEMENTAL APPROPRIATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTALS	35,785,090	36,381,801	36,321,837	36,705,120	323,319	0.89%	36,629,425	247,624	0.68%	-	(36,381,801)	-100.00%	35,785,090	36,381,801

Revision - 3

2/26/2016 10:32 AM

FY 2016-2017
TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
DEPARTMENT HEAD REQUEST TO FINAL BUDGET APPROVAL

Account	Department/Description	Amount	Reason	Budget	
				9,341,359	DEPARTMENT HEAD REQUEST
2010-100-1002	Fire Department Part Time Payroll	(1,092)		9,340,267	
2010-100-1003	Fire Department Overtime Payroll	(3,000)		9,337,267	
2010-100-1004	Fire Department Per Diem Maintainers	(2,500)		9,334,767	
2010-206-2051	Fire Department Training Classes	(1,000)		9,333,767	
2010-210-2058	Fire Department Radio Maintenance	(1,500)		9,332,267	
2010-210-2059	Fire Department Vehicle Maintenance	(3,000)		9,329,267	
2010-211-2068	Fire Department Turn Out Gear	(2,000)		9,327,267	
2020-206-2051	Ambulance - Training Classes	(2,000)		9,325,267	
2020-300-3900	Ambulance - Capital Outlay	(5,778)		9,319,489	
2030-300-3900	Emergency Management - Drone	(1,200)		9,318,289	
3007-200-2002	Library - Special Forms & Supplies	(500)		9,317,789	
3102	P & R Open Space Preservation/Maintenance	(10,000)		9,307,789	
4101-208-2052	Public Works - Meal Allowance	(1,560)		9,306,229	
4103-225-2110	Public Works - Sign Material	(1,000)		9,305,229	
4103-225-2160	Public Works - Road Repair Material	(4,565)		9,300,664	
5020-411-4008	Employee Benefits - Medical Insurance	(5,000)		9,295,664	
5051-227-2188	Contribution to Open Space	(25,000)		9,270,664	
5052-227-2188	Contribution to Capital Projects	(5,000)		9,265,664	TOWN MANAGER'S BUDGET

HEBRON BOARD OF EDUCATION

Proposed 2016-17 Budget

			2014-15		2015-16			2016-17				
			ACTUAL		BUDGET			REQUEST				
		Actual	% OF TOTAL	STAFF	TOTAL	% OF TOTAL	STAFF	TOTAL	% OF TOTAL	STAFF	\$ CHANGE	% CHANGE
		2014-15	BUDGET	TOTALS	\$'s	BUDGET	TOTALS	\$'s	BUDGET	TOTALS	LINE TO LINE	LINE TO LINE
ACCOUNTS	TOTAL EXPENDITURES	\$ 11,990,454	100.00%	143.1	\$11,990,454	100.00%	137.7	\$ 11,990,454	100.00%	134.3	\$ 0	0.00%
1111-1114	CERTIFIED PERSONNEL	\$ 5,849,483	48.78%	81.1	\$5,620,610	48.78%	77.8	\$ 5,750,087	47.96%	76.3	\$ (99,396)	-1.70%
1115-1127	NON-CERTIFIED PERSONNEL	\$ 1,722,218	14.36%	62.2	\$1,695,315	14.36%	60.4	\$ 1,663,719	13.88%	58.0	\$ (58,499)	-3.40%
2001-2006	BENEFITS	\$ 2,367,400	19.74%	0	\$2,519,384	19.74%	0	\$ 2,624,690	21.89%	0	\$ 257,290	10.87%
3002-3011	PROFESSIONAL/TECH SERVICE	\$ 359,562	3.00%	0	\$349,609	3.00%	0	\$ 404,437	3.37%	0	\$ 44,875	12.48%
4001-4042	CONTRACTED SERVICES	\$ 384,432	3.21%	0	\$412,239	3.21%	0	\$ 421,601	3.52%	0	\$ 37,169	9.67%
5101-5906	OTHER PURCHASED SERVICES	\$ 759,648	6.34%	0	\$828,560	6.34%	0	\$ 738,198	6.16%	0	\$ (21,450)	-2.82%
6111-6906	SUPPLIES & MATERIALS	\$ 524,711	4.38%	0	\$540,137	4.38%	0	\$ 372,603	3.11%	0	\$ (152,108)	-28.99%
7301-7303	EQUIPMENT	\$ 9,500	0.08%	0	\$11,100	0.08%	0	\$ 1,619	0.01%	0	\$ (7,881)	-82.96%
8901-8902	FEES & CONFERENCES	\$ 13,500	0.113%	0	\$13,500	0.113%	0	\$ 13,500	0.11%	0	\$ -	0.00%
	TOTAL	\$ 11,990,454		143.3	\$11,990,454		137.7	\$ 11,990,454		134.3	\$ (0)	0.00%

**Proposed RHAM Budget
FY 2016/2017**

	<u>OPERATING</u>	<u>BOND</u>	<u>TOTAL</u>
Current Year Budget (2015-2016)	25,234,011	2,536,644	27,770,775
Proposed Budget (2016-2017)	<u>25,672,038</u>	<u>2,551,400</u>	<u>28,223,438</u>
Difference	438,027	14,756	452,663
Percentage Change	<u>1.7%</u>	<u>0.6%</u>	<u>1.63%</u>

Proposed Budget (2015-2016)	28,223,438
Reduce by Interest	
Net RHAM Budget (To be split between the Towns)	28,223,438
Hebron's share @ 54.47%	15,373,307
Hebron's 2015-2016 Budgeted Levy	<u>15,504,424</u>
Change	<u>(131,117)</u>

1.63% Increase w/ new Levy #

**TOWN OF HEBRON
SUMMARY OF REVENUES
2016-2017**

<u>REVENUE SOURCE</u>	<u>ADOPTED BUDGET 2015-2016</u>	<u>% OF BUDGET</u>	<u>PROPOSED 2016-2017</u>	<u>CHANGE</u>	<u>% OF BUDGET</u>
GENERAL GOV'T. - STATE	\$ 387,190	1.1%	\$ 653,378	\$ 266,188	1.8%
EDUCATION-STATE	7,050,476	19.4%	7,024,527	(25,949)	19.2%
DEPARTMENTAL	538,530	1.5%	524,530	(14,000)	1.4%
OTHER REVENUE	237,465	0.7%	225,624	(11,841)	0.6%
DEBT MGMT. FUND CONTR.	-	0.0%	-	-	0.0%
REVENUE SURPLUS SOURCES	110,000		-	(110,000)	
FUND BALANCE	\$ -		\$ -	-	
TOTAL TAX REVENUE	<u>\$ 28,058,140</u>	<u>77.1%</u>	<u>\$ 28,201,366</u>	<u>143,226</u>	<u>77.0%</u>
TOTAL REVENUES	<u><u>\$ 36,381,801</u></u>	<u><u>100.0%</u></u>	<u><u>\$ 36,629,425</u></u>	<u><u>\$ 247,624</u></u>	<u><u>100.0%</u></u>

Revision 0

**TOWN OF HEBRON
ESTIMATED REVENUES
FISCAL YEAR 2015-2016**

	PREVIOUS ACTUAL 2014-2015	ADOPTED BUDGET 2015-2016	<i>CURRENT ESTIMATED</i> 2015-2016	PROPOSED BUDGET 2016-2017
STATE REVENUES				
Pilot: State Property	13,991	14,871	0	14,871
Disability Grant	795	761	757	757
Add. Veterans Grant	3,848	3,700	4,032	3,800
Property Tax Relief Grant	28,302	28,400	32,344	28,400
Boat Registrations	0	0	0	0
Town Aid Roads	242,181	241,561	241,561	241,222
Civil Preparedness	3,009	4,600	8,000	4,600
Telephone Access	19,141	18,000	18,000	18,000
Misc. State Grants	2,475	2,000	2,000	2,000
MRSA Motor Vehicle				269,000
Manufacturers' Pilot Grant	0	0	0	0
Grants for Municipal Projects	59,730	2,216	2,216	2,216
Pequot Grant	27,206	31,081	24,744	28,512
FEMA Storm Reimbursement	52,304	40,000	36,205	40,000
HOLD Harmless-New Funding-2013-2014		0		0
Total State Revenues	452,982	387,190	369,859	653,378
EDUCATION/STATE REVENUES				
Education Equalization	6,998,357	7,015,219	7,015,219	6,991,218
Special Ed Excess Cost	0	0	0	0
Education Transportation	45,523	35,257	35,257	33,309
Total Education Revenues	7,043,880	7,050,476	7,050,476	7,024,527
DEPARTMENTAL REVENUE				
Copies	780	2,000	1,800	2,000
Town Clerk Fees	11,976	13,000	16,000	13,000
Conveyance Tax	69,693	62,000	64,000	64,000
Classified Land	0	0	0	0
Recording Fees	49,512	50,000	50,000	50,000
Town Clerk CIP Funding	4,074	4,000	4,900	4,000

	PREVIOUS ACTUAL 2014-2015	ADOPTED BUDGET 2015-2016	<i>CURRENT ESTIMATED</i> 2015-2016	PROPOSED BUDGET 2016-2017
DEPARTMENTAL REVENUE - CONT'D				
Notary Fees -	1,680	1,400	1,400	1,400
Records Preservation	50	50	50	50
Sport Licenses	(151)	0	0	0
Marriage License	(19)	0	0	0
Ambulance Service	242,591	200,000	204,000	200,000
Soil & Water Conservation Fund	1,392	1,400	1,100	1,400
Building Department	94,387	79,000	80,000	79,000
Education Fee Assessment	915	150	150	150
Plotter/Copier User fees	609	1,000	800	1,000
Compactor, Recycling, Bulky Waste	60,089	65,000	58,000	65,000
Blasting Permits	20	30	30	30
Planning & Zoning	5,113	6,000	7,200	6,000
ZBA	250	500	500	500
Wetland Fees	869	1,000	1,000	1,000
Dog Fund	5,807	6,000	6,000	6,000
Animal Pop. Control Fund	2,184	2,000	2,000	2,000
Constable Fees	15,865	16,000	8,500	0
Engineering Fees	0	0	0	0
Library Revenues	29,067	28,000	28,000	28,000
Total Local Revenue	596,753	538,530	535,430	524,530
MISCELLANEOUS REVENUE				
Interest on Investments	40,161	20,000	18,000	20,000
Health Department	0	5,000	0	5,000
Housing Authority	0	4,000	4,000	4,000
Hebron Parks Fund Reimbursement (Fund 015)	40,000	35,000	35,000	35,000
Parks & Recreation Fund 004 Reimbursement	28,000	12,845	12,845	13,604
WPCA Reimbursement-Clerical & Administrative Fee	25,000	25,000	25,000	25,000
Colchester Intermunicipal Agreement	0	0	0	0
Parking Ticket Revenue	0	0	0	0
Taxes Overpaid/Legal Fee Reimbursements	3,106	500	500	500
Maple Festival Constable Reimb.	2,370	2,100	2,100	2,100
Building Department Permitting Fees	5,550	5,000	5,000	5,000
Shared Bldg Inspector Reimb. Fee-New	0	52,020	52,020	52,020

	PREVIOUS ACTUAL 2014-2015	ADOPTED BUDGET 2015-2016	CURRENT ESTIMATED 2015-2016	PROPOSED BUDGET 2016-2017
Demand Responsive Transportation Grant	31,721	20,000	22,000	20,000
Elderly Van (Transp. Title III Grant)	9,768	8,000	7,000	8,000
Sr. Ctr. Transportation Fees	3,267	3,000	3,000	3,100
Farmland Preservation	4,584	3,000	1,100	3,000
Senior Ctr. Title III-D Grant-Fitness Instructor	3,238	3,500	3,000	3,500
Hebron Harvest Fair (Spec. Revenue Fund)	11,600	14,000	12,000	0
CIRMA Equity	7,821	0	0	0
EMS Special Duty Reimbursement	0	4,000	4,000	4,000
State Trooper Private Duty Reimb. (inc. AHM Grant)	1,743	15,500	15,500	16,800
RHAM Resource Officer Reimb.		0	0	0
Misc. Revenue	14,805	5,000	5,500	5,000
Total Miscellaneous Revenue	232,734	237,465	227,565	225,624
TOTAL REVENUES	8,326,349	8,213,661	8,183,330	8,428,059
FUND BALANCE- RHAM SURPLUS	0		0	
SURPLUS TRANSFER FROM OTHER*	150,000	110,000	110,000	0
DEBT MANAGEMENT FUND CONTRIBUTION	0	0	0	0
Back Taxes/liens/fees	524,796	325,000	325,000	325,000
TAXES	26,553,639	27,733,140	27,733,000	27,876,366
TOTAL REVENUES 2015-2016 BUDGET	35,554,784	36,381,801	36,351,330	36,629,425

REVISION 0

2016-2017 EXPENSE WITH OFFSETTING REVENUES

DEPARTMENT	LINE ITEM	EXPENDITURE	REVENUE	DESCRIPTION
1000	Full Time Payroll/Shared Bldg Inspector/ RHAM Field Mgmt	\$ 2,526,611	\$60,624	Marlb. Inspector reimb., RHAM Field Mgmt reimb.
1060 Town Clerk	Dept Budget (w/out FT salaries)	\$ 31,500	\$129,050	All fees collected - conveyance, land records, sport licenses, etc
	Full Time Clerk Office Salaries	\$ 107,312		
	<i>Total Clerk Office Budget Expense</i>	<i>\$ 138,812</i>		
2001 Police Administration	Trooper Private Duty & OT Payroll	\$ 20,900	\$10,800	Private Duty Revenues
	<i>Total Police Dept. Budget Expense</i>	<i>\$396,888</i>		
2020 Ambulance	Contractual Serv -	\$ 105,000	\$200,000	Ambulance Fees
	<i>Total EMS Dept Budget Expense</i>	<i>\$ 162,514</i>		
2030 Emergency Management	Total Dept. Budget Expense	\$ 12,980	\$4,812	Civil Preparedness
2040 Animal Control	Total Animal Control Budget	\$ 31,434	\$6,000	Dog Licenses/Animal Control
3007 Library	Total Library Dept Budget (w/o salaries)	\$ 244,616	\$28,000	All Fees Collected & Douglas Trust Proceeds
	Full Time Salaries	\$ 143,037		
	<i>Total Library Expense</i>	<i>\$ 387,653</i>		
3013 Elderly Van	Total Dept Budget	\$ 57,442	\$10,000	Trans. Title III Grant
			\$3,100	Transportation Fees
			\$24,168	Demand Response Transportation Grant
			<i>\$37,268</i>	
3020 Senior Center	Total Dept Budget (w/o full time salaries)	\$28,299	\$6,720	Physical Fitness Instructor Grant
	Full Time Salaries	\$117,059		
	<i>Total Senior Center Budget Expense</i>	<i>\$145,358</i>		
3102 Recreation Programs	Total Dept Budget (w/o full time salaries)	\$ 103,152	\$35,000	Hebron Park Fund 015-Cell Tower
	Full Time Salaries	\$ 179,974	\$5,000	Hebron Parks Fund 004
	<i>Total Parks & Rec Budget Expense</i>	<i>\$ 283,126</i>	<i>\$40,000</i>	
4001 Planning & Development	Total Dept Budget (w/o full time salaries)	\$ 110,324	\$88,080	Bldg/Eng/Blasting/ZBA/Wetlands/P & Z/Ed Fees/Soil & Water
	Full Time Salaries	\$ 288,533	\$52,020	Shared Bldg Inspector Reimb.
	<i>Total Planning & Development Expense</i>	<i>\$ 398,857</i>	<i>\$140,100</i>	
4103 Street Services	Total Dept Budget	\$ 506,800	\$241,222	Town Aid Road Grant
4104 Solid/Bulky Waste	Total Dept Budget	\$ 174,259	\$65,000	All Fees Collected

2016-2017 EXPENSE WITH OFFSETTING REVENUES

Offsetting Revenues Pg. 2

5020 Fringe Benefit/Retirement Total Dept. Budget		\$ 1,162,703	\$17,292	Pension & Fica reimb. Costs for Bldg Inspector & RHAM Mgmt
Town Gov't Sub-Total		\$ 5,951,935	\$986,888	Direct Offsetting Revenue represents 16.5% of Expense
8001 Education	Total Budget	\$ 11,990,454	\$7,024,527	State Revenues - ECS - 58.99% offset
	TOTAL	\$ 18,375,891	\$8,011,415	

**TOWN OF HEBRON
CAPITAL IMPROVEMENT PROGRAM
FY 2016-2017
PROPOSED MARCH 1, 2016
(Listed by Department)**

Public Works Department

Road Resurfacing and Road Improvements	260,946
Replace 1978 CAT Loader (partial funding)	80,000
GMC Flat Bed - Replaces Truck 22	49,000
Roadside Mower (partial funding)	50,000

Board of Education

GHS Air Condition Activity Room	53,450
---------------------------------	--------

Fire Department/EMS

Replacement ET210- Final Year Lease Payment	76,370
Ambulance 510 (partial funding)	95,000
SCBA Replacement - 42 units (partial funding)	117,000

Recreation

Tractor	47,000
---------	--------

Miscellaneous Projects

Generator at Douglas Library - Communications Infrastructure	66,650
Douglas Library HVAC System Upgrade (partial funding)	20,000
Senior Center Floor Replacement (funds first phase)	25,000
Town Office Building Ventilation/Central Air Conditioning	75,000
Hebron Center Sidewalk Plan (LOTICIP Grant)	41,500

TOTAL CIP RECOMMENDATION	\$ 1,056,916
---------------------------------	---------------------

**TOWN OF HEBRON
CAPITAL IMPROVEMENT PROGRAM
FY 2016-2017
PROPOSED MARCH 1, 2016
(Listed in Priority Order)**

		PRIORITY
Replacement ET210- Final Year Lease Payment	76,370	1
Road Resurfacing and Road Improvements	260,946	2
Generator at Douglas Library - Communications Infrastructure	66,650	3
SCBA Replacement - 42 units (partial funding)	117,000	4
Ambulance 510 (partial funding)	95,000	5
Town Office Building Ventilation/Central Air Conditioning	75,000	6
GHS Air Condition Activity Room	53,450	7
GMC Flat Bed - Replaces Truck 22	49,000	8
Replace 1978 CAT Loader (partial funding)	80,000	9
Roadside Mower (partial funding)	50,000	10
Hebron Center Sidewalk Plan (LOTICIP Grant)	41,500	11
Tractor	47,000	12
Senior Center Floor Replacement (funds first phase)	25,000	13
Douglas Library HVAC System Upgrade (partial funding)	20,000	14

TOTAL CIP RECOMMENDATION \$ 1,056,916

PROPOSED CIP REVENUE FOR FY 2016-2017

	<u>Approved 2015-2016</u>	<u>Proposed 2016-2017</u>
Balance from Previous Appropriations	46,954	33,574
LOCIP Funding	69,933	70,831
Sale of Old ET-210	12,000	0
Anticipated State Reimbursement - HES Roof Project	0	124,500
CIP Designated Fund Balance	0	0
General Fund Contribution	<u>602,404</u>	<u>828,011</u>
Total Revenues	<u>\$ 731,291</u>	<u>\$ 1,056,916</u>

Completed Project Balances

Project	-
11-12 Fire Co # 1 Roof	381.50
13-14 FY Thermal Imaging	464.49
15-16 FY Senior Van Replacement 2016	5,003.40
14-15 FY ICE Grant - Bobcat Loader	785.50
15-16 FY P & R Mason Dump Truck	77.00
14-15 FY GHS Bathroom	2,998.15
15-16 FY Dump Truck	20,000.00
15-16 FY HES Roof Project	<u>3,864.00</u>
	33,574.04

TOWN OF HEBRON
CAPITAL EXPENDITURES - \$5,000 - \$25,000
FY 2016-2017
TOWN MANAGER RECOMMENDED

Public Works Department

Pavement Management	23,000
Steam Cleaner/Pressure Washer	5,600

Parks & Recreation Department

61" Mower	15,500
-----------	--------

Town Buildings

Building Security - Library and Town Office Building Cameras	10,000
Town Office Building Complex Exterior Improvements	8,000

Miscellaneous

Emergency Management - Town Wide Use - Variable Message Sign	16,000
--	--------

Total Capital Expenditures	78,100
-----------------------------------	---------------



**Town of Hebron
Assessor's Office**

15 Gilead Street
Hebron CT 06248
860-228-5971 ext. 149
Fx# 860-228-4859

To: Elaine Griffin, Finance Director
CC: Andrew Tierney, Town Manager
From: Debra L. Gernhardt, Assessor *DLG*
Date: January 29, 2016
Subject: 2015 Grand List Totals

The October 1, 2015, Net Grand List is \$786,095,920, which is \$4,092,370 or .523 % more than the October 1, 2014 Net Grand List. This figure is before the Board of Assessment Appeals.

The major increase to the Real Estate portion of the list is due to new residential dwelling construction and improvements to existing buildings.

The Personal Property portion of the list has a decrease this year. Even though there is the new business of Juliano's Pool on Church Street, there was a decrease in the number of accounts due to some smaller businesses closing. There was also very little new purchases of equipment which results in the existing equipment depreciating even more for this year.

The Motor Vehicle list did have an increase this year mostly due to new vehicles. This list was the most challenging this year due to glitches with the new CIVILS software at the DMV. Preparing this list usually takes the least amount of time, but this year took much longer.

2015 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF HEBRON GL VALUE 01/29/2016

TYPE OF ACCOUNTS	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	3837	691,045,930	2,072,260	688,973,670
REAL ESTATE ELD H.O	54	8,311,720	434,000	7,877,720
REAL ESTATE 10 MILL	4	14,280	0	14,280
TOTAL REAL ESTATE TAXABLE	3895	699,371,930	2,506,260	696,865,670
REAL ESTATE EXEMPT	227	63,501,780	63,501,780	0
REAL ESTATE TOTALS	4122	762,873,710	66,008,040	696,865,670
PERSONAL	568	16,426,830	1,099,820	15,327,010
MOTOR VEHICLE	9686	74,293,410	390,170	73,903,240
FINAL TOTAL	14376	853,593,950	67,498,030	786,095,920
FINAL TOTAL TAXABLE	14149	790,092,170	3,996,250	786,095,920

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	688,973,670
ELDERLY HOME OWNERS NET	7,877,720
TEN MILL NET	14,280
MOTOR VEHICLE NET	73,903,240
PERSONAL PROPERTY NET	15,327,010
TOTAL NET ASSESSMENT	786,095,920

ASSESSOR
GRAND LIST REPORT
LIST OF OCTOBER 1, 2015

The total net taxable Grand List for October 1, 2015 equals \$786,095,920, an increase of \$4,092,370 or .523 % more than the prior year.

A mill will represent \$786,095.92 on the October 1, 2015 Grand List if the Board of Assessment Appeals makes no reductions to the Grand List.

Grand List Comparative Totals

	2014	2015	Change	%
Real Estate	\$693,935,240	\$696,865,670	+ 2,930,430	+ .422
Personal Property	\$ 15,636,330	\$ 15,327,010	- 309,320	- 2.018
Motor Vehicles	\$ 72,431,980	\$ 73,903,240	+ 1,471,260	+ 2.031
Net Totals	\$782,003,550	\$786,095,920	+ 4,092,370	+ .523

Grand List Account Comparisons

	2014	2015	Change	%
Real Estate	4,123	4122	- 1	- .024
Personal Property	579	568	- 11	- 1.936
Motor Vehicles	9,687	9686	- 1	- .010

COMPARATIVE ASSESSED VALUATIONS - TOWN OF HEBRON

Grand List of 10/1	Residential Real Property (%)	Commercial/ Industrial Real Property (%)	Other (%) ¹	Personal Property (%)	Motor Vehicle (%)	Gross Taxable Grand List	Less Exemptions	Net Taxable Grand List	% Growth
2015@	85.04	3.36	.12	2.08	9.40	790,092,170	3,996,250	786,095,920	.523
2014@	85.19	3.35	.12	2.06	9.28	785,405,230	3,401,680	782,003,550	.430
2013	85.30	3.30	.12	2.02	9.26	782,137,510	3,493,430	778,644,080	.860
2013@	85.30	3.30	.12	2.02	9.26	782,145,280	3,493,430	778,651,850	.861
2012***	85.66	3.25	.12	1.92	9.05	775,387,925	3,383,630	772,004,295	.505
2012	85.67	3.25	.12	1.92	9.04	776,032,135	3,383,630	772,648,505	.589
2012@	85.67	3.25	.12	1.92	9.04	776,080,715	3,383,630	772,697,085	.595
2011	85.54	3.25	.13	1.86	9.22	771,607,380	3,479,650	768,127,730	-13.04
2011**@	85.52	3.26	.13	1.89	9.20	772,110,380	3,479,650	768,630,730	-12.96
2010@	87.64	2.86	.16	1.57	7.77	871,600,430	3,327,600	868,272,830	.809
2009	87.89	2.88	.16	1.51	7.56	864,569,515	3,266,010	861,303,505	.650
2009@	87.89	2.88	.16	1.51	7.56	864,569,825	3,266,010	861,303,815	.650
2008	88.05	2.90	.16	1.53	7.36	858,168,630	2,502,750	855,655,880	.154
2008@	88.05	2.90	.16	1.53	7.36	858,231,610	2,489,300	855,742,310	.164
2008***	88.05	2.90	.16	1.53	7.36	858,231,610	2,489,300	855,742,310	.164
2007***	87.59	3.05	.16	1.48	7.72	856,822,204	2,482,227	854,338,977	1.20
2007	87.61	3.05	.16	1.48	7.70	858,808,874	2,482,227	856,325,647	1.20
2006***	87.29	3.39	.17	1.54	7.61	846,771,132	2,606,848	844,164,284	40.15
2006**	87.31	3.39	.17	1.53	7.60	848,774,592	2,606,848	846,167,744	40.48
2005	84.17	3.04	.21	2.06	10.52	604,736,127	2,404,139	602,335,588	2.64
2004	83.55	3.88	.22	2.11	10.24	589,158,745	2,334,749	586,823,996	3.05
2003	84.43	3.91	.23	1.83	9.60	571,593,322	2,184,056	569,409,266	2.38
2002	84.37	3.85	.24	1.58	9.98	558,436,262	2,258,265	556,177,997	2.21
2001**	84.53	3.77	.37	1.73	9.60	546,470,087	2,336,788	544,133,299	28.13
2000	82.3	3.7	.3	2.0	11.7	426,883,468	2,215,829	424,667,639	3.55
1999	82.8	3.7	.3	2.0	11.2	412,407,007	2,283,389	410,123,618	5.43
1998	83.2	3.8	.3	2.0	10.7	391,060,692	2,046,117	389,014,575	3.90
1997	83.5	3.9	.4	2.0	10.2	376,651,913	2,231,691	374,420,222	3.40
1996	83.5	4.1	.4	2.0	10.0	364,253,246	2,135,272	362,117,974	3.80
1995	84.0	4.0	.4	1.9	9.7	350,939,214	2,063,069	348,876,145	3.84

A revaluation of all real estate and personal properties was effective on the October 1, 2001, October 1, 2006 and October 1, 2011.

¹Other- represents land with a use assessment and 10 mill land.

@before BAA

**revaluation year

***after court cases

NAME ASSESSMENT # ACCOUNTS

COMBINED TOP 10 TAXPAYER

CONNECTICUT LIGHT & POWER CO	7,722,800	1	P
VILLAGE SHOPPES LLC	1,995,070	1	R
HEBRON COUNTRY MANOR LLC	1,802,920	3	R
BLACKLEDGE COUNTRY CLUB INC	1,794,920	2	R P
CONNECTICUT WATER COMPANY THE	1,576,600	6	R P
HEBRON PROPERTIES LLC	1,470,000	1	R
HEBRON LINCOLN LLC	1,224,230	1	R
41-61 MAIN STREET LLC	1,071,350	1	R
GRAYVILLE ESTATES OF HEBRON LLC	1,024,660	17	R
HONDA LEASE TRUST	855,270	45	M
	-----	-----	
	20,537,820	78	

TOP 10 TAX PAYERS – 2015 Grand List

- Hebron Country Manor LLC moved up from 6th on the 2014 Grand List to 3rd on the 2015, due to purchase of 108-110 Wall Street.
- Houston Hayden dropped off the 2015 list due to sale of: 117 Main Street & .36 acre lot on Wall Street.

ESTIMATED FUND BALANCE
For Fiscal Years 2014 through 2017

Audited Actual Fund Balance - June 30, 2014 **\$ 5,210,642**

Actual 2014-2015 Revenue Collection	38,163,594	
Actual 2014-2015 Expenditures	36,793,268	
	36,793,268	

Audited Assigned Fund Balance - June 30, 2015

525,116

Audited Unassigned Fund Balance - June 30, 2015

\$ 5,809,658

15.22%

Unassigned Fund Balance - July 1, 2015

\$ 5,809,658

Unaudited 2015-2016 Revenues*

\$ 36,351,330

Unaudited 2015-2016 Expenditure *

\$ (36,321,834)

Estimated Current Unrestricted Fund Balance - June 30, 2016

\$ 5,839,154

16.06%

Proposed 2016-2017 Revenue Budget

\$36,629,425

Proposed 2016-2017 Expenditure Budget

\$36,629,425

Projected Fund Balance - June 30, 2017

\$ 5,839,154

16.06%

Current Fund Balance Policy - June 30, 2016 @ 1 month reserve

\$ 3,052,452

8.33%

Current Fund Balance Policy - June 30, 2016 @ 1 & 1/2 month reserve

\$ 4,578,654

12.50%

*Again, Revenue and Expenditure Totals are subject to change with final Audit.

**The minimum desired undesignated fund balance for June 30, 2016

is 1 month of the proposed revenue 2015/2016 budget

However, please keep in mind that the Auditors report a percentage retention of 10% to 15% in the unassigned fund balance.

**BOARD OF SELECTMEN/BOARD OF FINANCE
APPROVED 2016-2017 BUDGET REVIEW MEETING SCHEDULE**

Tuesday, March 1, 2016 – Douglas Library (Budget Workshop with Board of Finance)

7:30 – 8:00 p.m.	Town Manager's Budget Presentation	
8:00 – 8:30 p.m.	CIP Committee Presentation	
8:30 – 8:45 p.m.	Senior Center (approve grants)	Acct. 3013/3020
8:45 – 10:00 p.m.	Miscellaneous General Government	

Thursday, March 3, 2016 – Douglas Library (Regular Meeting)
7:30 p.m. Regular Board of Selectmen Meeting

Tuesday, March 8, 2016 – Douglas Library (Budget Workshop with Board of Finance)

7:30 – 8:00 p.m.	RHAM Board of Education	
8:00 – 8:30 p.m.	Hebron Board of Education	
8:30 – 8:45 p.m.	Police Department	Acct. 2001
8:45 – 9:00 p.m.	Fire Department/Ambulance Service	Acct. 2010/2020
9:00 – 10:00 p.m.	Miscellaneous General Government	

Tuesday, March 15, 2016 – Douglas Library (Budget Workshop with Board of Finance)

7:30 – 7:45 p.m.	Public Works Department	Acct. 4101/4102/4103/4104
7:45 – 8:00 p.m.	Open Space/Land Acquisition	Acct. 5051
8:00 – 8:15 p.m.	Parks & Recreation	Acct. 3102 and Fund 4
8:15 – 10:00 p.m.	Miscellaneous General Government	

Thursday, March 17, 2015 – Douglas Library (Regular Meeting)
7:30 p.m. Regular Board of Selectmen Meeting

Tuesday, March 22, 2015 – Douglas Library (Budget Workshop with Board of Finance)

7:30 – 8:30 p.m.	Board of Selectmen Public Hearing	
8:30 – 9:00 p.m.	Revenues Overview & Discussion/Budget Deliberations	
9:00 – 10:00 p.m.	Finalize Selectmen's FY 16-17 Budget	

Tuesday, March 29, 2015 – Douglas Library (Budget Workshop with Board of Finance)

7:30 – 10:00 p.m.	Finalize Selectmen's FY 16-17 Budget	
-------------------	--------------------------------------	--

2/29/2016 8:09 AM