

PROPOSED HEBRON BUDGET FISCAL YEAR 2016 - 2017

**Town Manager's Recommended Budget
Board of Selectmen/Board of Finance
Presentation
March 1, 2016**

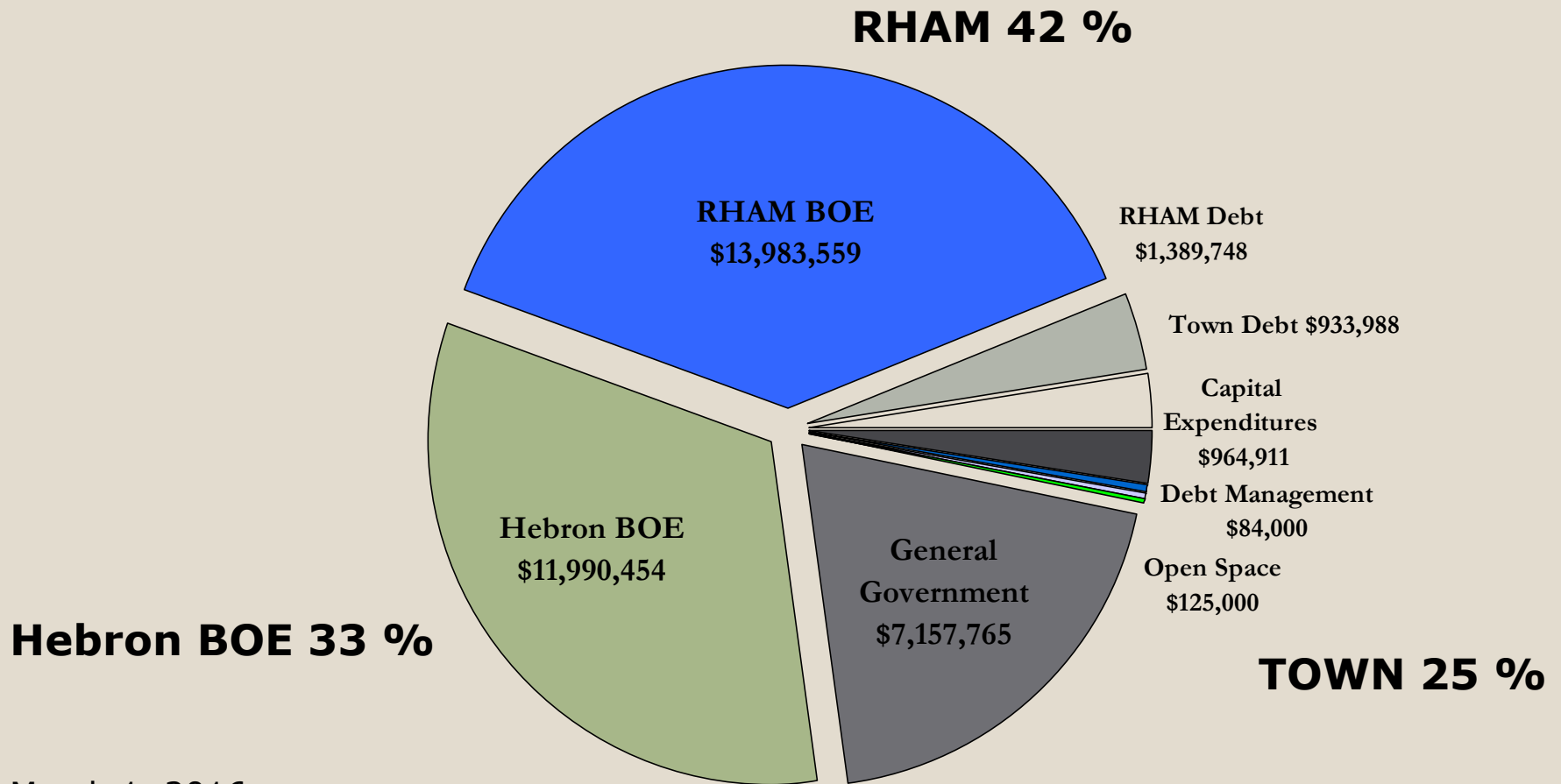
**Andrew J. Tierney
Town Manager**

PROPOSED BUDGET \$36,629,425

Spending increase of
\$247,624 or 0.68 %
over the current year's budget.

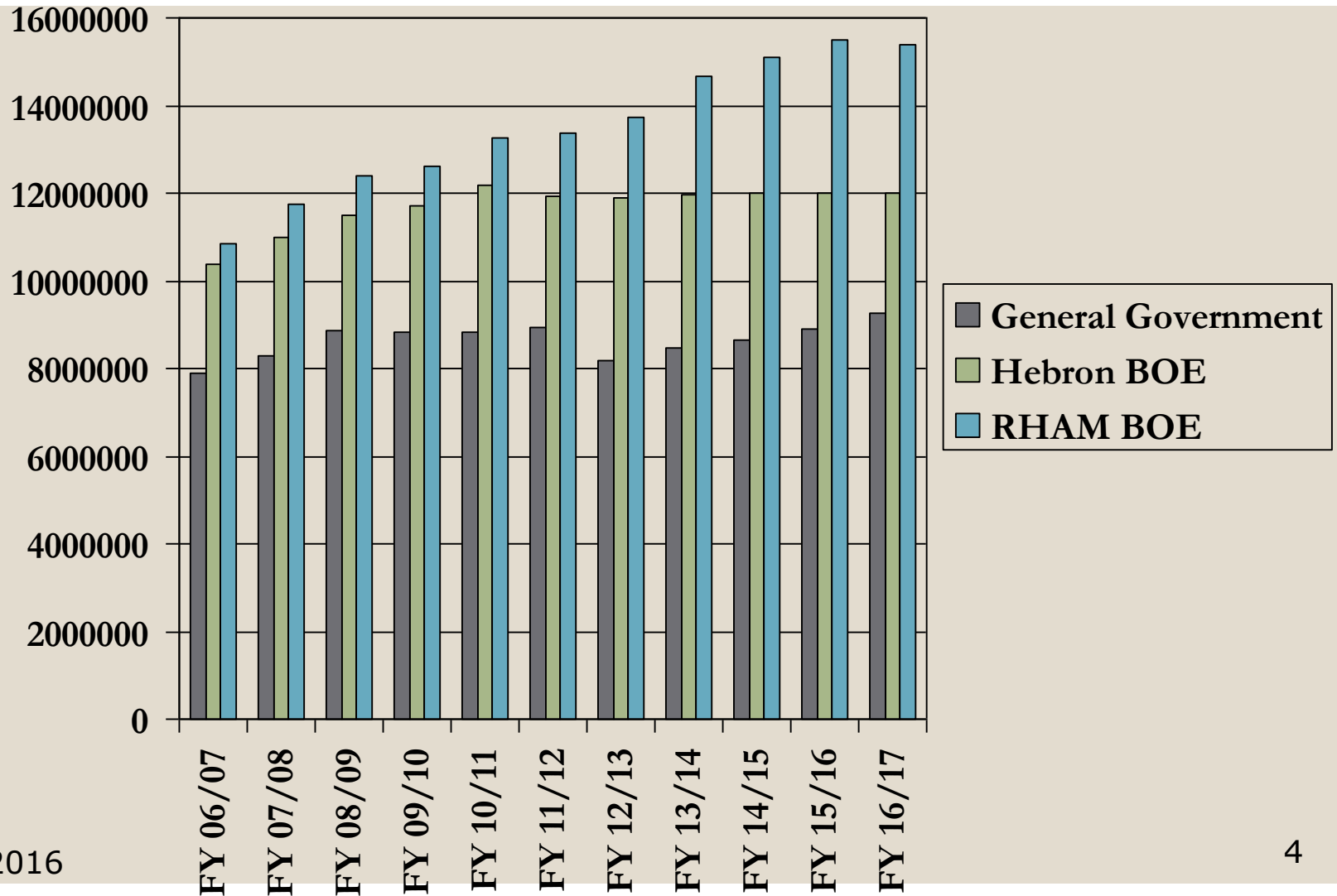
General Government	\$ 9,265,664
Hebron Board of Education	\$11,990,454
RHAM Board of Education	\$15,373,307

FY 2016-2017 BUDGET OVERVIEW



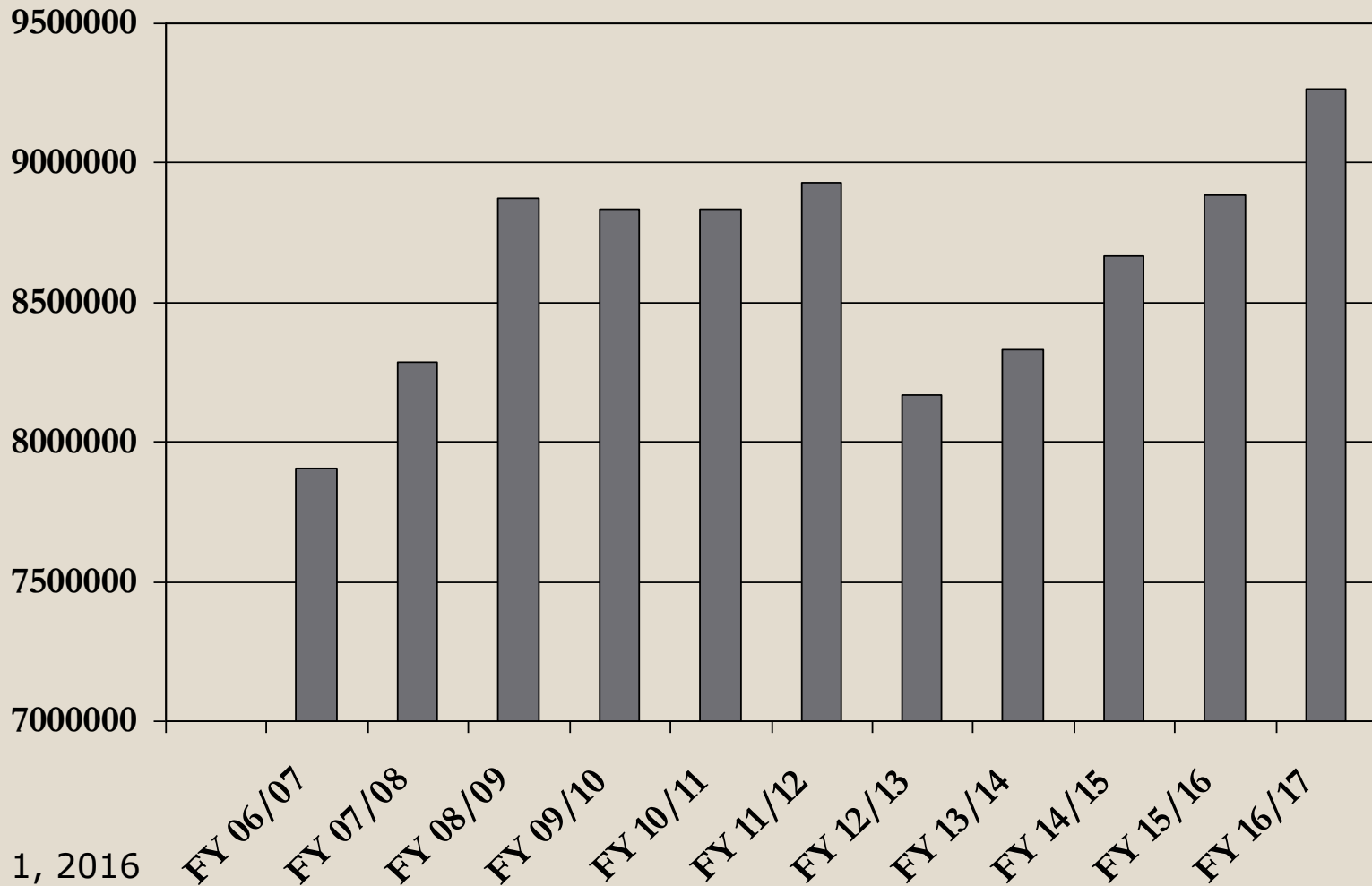
March 1, 2016

Expenditure History



Expenditure History

General Government Budget



CAPITAL EXPENDITURES

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

CIP COMMITTEE RECOMMENDATIONS

FY 2016-2017

Public Works Department

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

Board of Education

GHS Air Condition Activity Room	53,450
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Fire Department

Replace ET-210 -Final Year Lease Payment	76,370
Ambulance 510 (partial funding)	95,000
SCBA Replacement - 42 units (partial funding)	117,000

Parks & Recreation

Tractor	47,000
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Miscellaneous Projects

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

CIP REVENUE RECOMMENDATIONS FY 16-17

	Approved 2015-2016	Proposed 2016-2017
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	602,404	828,011
Total Revenues	\$ 731,291	\$ 1,056,916

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	3,864.00
	33,574.04

CAPITAL EXPENDITURES

\$5,000 - \$25,000

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

RHAM LEVY

	Total RHAM Budget	Percent Increase	Increase Based on 16-17 Levy 54.47 %
Proposed RHAM Budget	\$28,223,438	1.63 %	\$ (131,117)

RHAM LEVY

Future Levy Calculation Projections

	2015	2016	2017	2018	2019	2020
Andover	14.71	14.52	14.84	15.21	15.73	15.92
Hebron	56.26	55.83	54.47	53.67	51.54	49.64
Marlborough	29.03	29.65	30.50	30.99	32.67	34.44

PROPOSED EXPENDITURES INCREASE/DECREASE FY 15-16 TO 16-17

	ADOPTED Expenditures <u>2015-2016</u>	PROPOSED Expenditures <u>2016-2017</u>	<u>Difference</u>	<u>Percent Change</u>
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%
<i>TOWN GOV'T SUB TOTAL</i>	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 EXPENDITURE HISTORY

	ADOPTED FY 14-15	ADOPTED FY 15-16	PROPOSED FY 16-17
Town Government	\$6,841,960	\$7,145,748	\$7,157,765
Contr. – CIP	642,114	599,804	828,011
Open Space	125,000	117,000	125,000
Capital Non Recurring	10,000	5,000	8,800
Contr. – Capital Projects	34,000	13,397	78,100
Contr. – Revaluation	50,000	50,000	50,000
Contr. – Debt Service	--	--	84,000
Debt Service	<u>963,364</u>	<u>955,974</u>	<u>933,988</u>
Total	\$8,666,437	\$8,886,923	\$9,265,664

PROPOSED REVENUE INCREASE/DECREASE FY 15-16 TO 16-17

	<u>ADOPTED 2015-2016</u>	<u>PROPOSED 2016-2017</u>	<u>Difference</u>	<u>Percent Change</u>
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 Revenue	<u>27,733,140</u>	<u>27,876,366</u>	<u>143,226</u>	<u>0.52%</u>
	<u>\$ 36,381,801</u>	<u>\$ 36,629,425</u>	<u>\$ 247,624</u>	<u>0.68%</u>

REVENUE HISTORY

	ADOPTED FY 14-15	ADOPTED FY 15-16	PROPOSED FY 16-17
General Government	\$ 678,780	\$ 775,995	\$ 750,154
Education/Other State	7,334,285	7,437,666	7,677,905
Rev. - Surplus Source	100,000	110,000	--
Debt Management	--	--	--
Back Taxes/Lien Fees	230,000	325,000	325,000
Tax Revenue	<u>27,417,342</u>	<u>27,733,140</u>	<u>27,876,366</u>
Total	\$35,760,407	\$36,381,801	\$36,629,425

OCTOBER 1, 2015 GRAND LIST

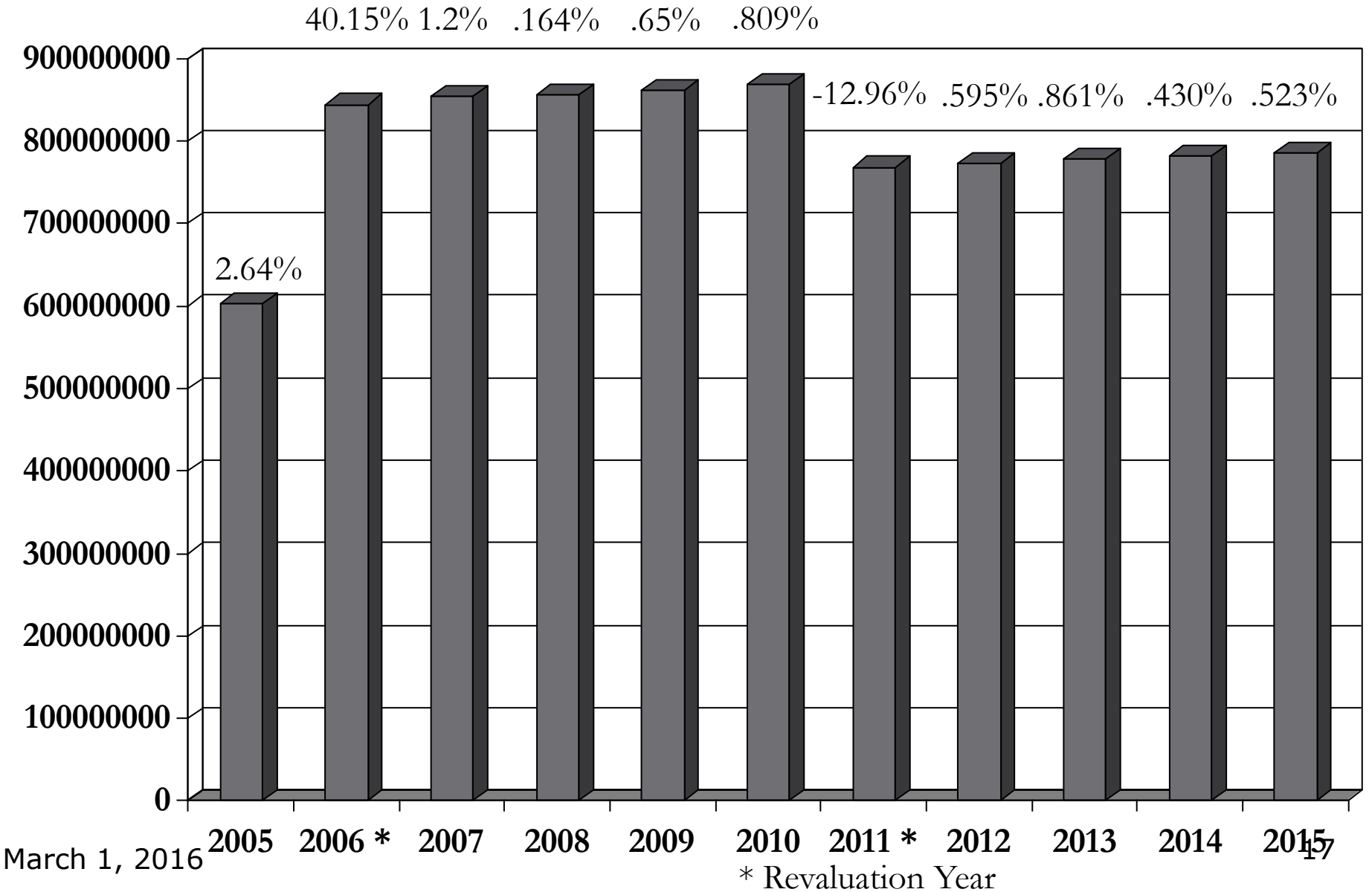
Grand List Comparative Totals

	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

GRAND LIST PROFILE



HOW TO CALCULATE THE MILL RATE

Adjusted Grand List ÷ 1,000 = Mill Value

$$712,192,680 \div 1,000 = 712,193$$

Tax Revenue ÷ Mill Value = Mill Rate

Mill Value at 98.50 % collection rate = 701,510

$$25,546,890 \div 701,510 = 36.417$$

MILL RATE CALCULATION ADJUSTED FOR MOTOR VEHICLE MILL RATE

	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

HOW TO CALCULATE REAL ESTATE TAX AMOUNT

Assessed Value x Mill Rate = Tax

231,700 x .036417 = \$8,438

PROPOSED TAX CALCULATION

PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE - 36.417 MILL RATE

Market Value	Assessed Value*	15-16 Taxes	16-17 Taxes	Proposed Change
\$242,058	\$169,440	\$ 6,100	\$ 6,170	+\$ 70
\$331,000	\$231,700	\$ 8,341	\$ 8,438	+\$ 97
\$509,500	\$356,650	\$12,839	\$12,988	+\$149

* Based on October 2011 Revaluation

BUDGET PROCESS

Board of Selectmen and Board of Finance review the budget during the month of March and the Board of Selectmen make a recommendation to the Board of Finance by March 31st.

BUDGET PROCESS

The Selectmen will conduct a

**Public Hearing on
Tuesday, March 22, 2016
7:30 p.m.
Douglas Library Community Room**

BUDGET PROCESS

The Board of Finance will hold a Public Hearing on the Board of Finance recommended budget no later than the third Tuesday in April.

**The Budget Hearing is scheduled for
Tuesday, April 12, 2016
7:00 p.m.
RHAM High School**

BUDGET PROCESS

Pursuant to Section 903 of the Town Charter
Referendum Vote on the Town Budget and the
Capital Improvement Budget on:

Tuesday, May 3, 2016
6:00 a.m. – 8:00 p.m.
Hebron Elementary School

BUDGET PROCESS

Charter provisions require two Budget Advisory Questions on the referendum ballot:

- Is the Town Budget (excluding Hebron and RHAM Boards of Education Budgets) Too High or Too Low?
- Is the Hebron Board of Education Budget Too High or Too Low?

BUDGET REVIEW 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)
- 8:45 – 10:00 p.m. Miscellaneous General Government

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
- 8:45 – 9:00 p.m. Fire Department/Ambulance Service
- 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
- 7:45 – 8:00 p.m. Open Space/Land Acquisition
- 8:00 – 8:15 p.m. Parks & Recreation
- 8:15 – 10:00 p.m. Miscellaneous General Government

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

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, Senior Center and at

www.hebronct.com