

TOWN OF HEBRON
SUMMARY OF PROPOSED 2014-2015
APRIL 8th, 2014
PROPOSED

Per Section 802E of the Hebron Town Charter, the Board of Finance has recommended a budget for 2014/2015 which totals \$35,760,407. This is an increase of 2.31% percent over last year's adopted budget of \$34,953,289 and represents a total dollar increase of \$807,118.

	ADOPTED Expenditures 2013-2014	PROPOSED Expenditures 2014-2015	Difference	Percent Change
Total Town Budget				
Town Government	\$ 6,563,560	\$ 6,841,960	\$ 278,400	4.24%
Contr. to Capital Improvement	558,325	642,114	83,789	15.01%
Contr. to Open Space Acq.	100,000	125,000	25,000	25.00%
Contr. to Cap Non-Recurring	10,687	10,000	(687)	
Contr. to Capital Projects	44,445	34,000	(10,445)	-23.50%
Contr. to Revaluation	50,000	50,000	-	
Debt Service	1,001,373	963,364	(38,010)	-3.80%
TOWN GOV'T SUB TOTAL	8,328,390	8,666,437	338,047	4.06%
Hebron Board of Education	11,955,923	11,990,454	34,531	0.29%
RHAM Assess(w/o debt)	13,255,222	13,699,066	443,844	3.35%
RHAM Debt Service	1,413,754	1,404,450	(9,304)	-0.66%
Total General Government	\$ 34,953,289	\$ 35,760,407	\$ 807,118	2.31%

The recommended revenue budget is as follows:

	ADOPTED 2013-2014	PROPOSED 2014-2015	Difference	Percent Change
General Government	\$ 674,680	\$ 678,780	\$ 4,100	0.61%
Education/Other State Revenues	7,315,555	7,334,285	18,730	0.26%
Revenue Surplus Sources*	330,000	100,000	(230,000)	-69.70%
Debt Mgmt. Fund Contr.	\$ -	\$ -	-	#DIV/0!
Back Taxes / Lien Fees	225,000	230,000	5,000	2.22%
Tax Revenue	26,408,054	27,417,342	1,009,288	3.82%
	\$ 34,953,289	\$ 35,760,407	\$ 807,118	2.31%

The total amount needed to be raised by taxes is \$27,417,342 which is an increase of \$1,009,288. This would result in a mill rate of 35.75 calculated utilizing the following factors:

Grand List - October 1, 2013	\$ 778,651,850
Less Potential BAA adjustments	\$ (20,000)
Adjusted Grand List - October 1, 2013	\$ 778,631,850
Mill Value	\$ 778,632
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 766,952</u>
Mill Rate (per proposed budget)	35.75
Estimated Mill Rate Increase	1.05
	3.02%
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* Revenue Surplus Sources consist of a transfer from the Hebron Village Green Fund for unexpended remaining funds for the Traffic Light install originally supplied from the General Fund in the amount of \$100,000.

2014-2015 BUDGET

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DEPARTMENT BUDGET SUMMARY & INDEX

DEPARTMENTS	UNAUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	CURRENT ESTIMATED EXPENSE 2013-2014	DEPT REQ BUDGET 2014-2015	DOLLAR INC/DEC	% CHG	TOWN MGR	DOLLAR INC/DEC	% CHG	2014-2015	DOLLAR INC/DEC	% CHG	TOTAL	2013-2014
							BUDGET			BOS BUDGET			ACTUAL	ADOPTED
							2014-2015			REC			2012-2013	BUDGET
1000 - Payroll	2,143,193	2,335,273	2,299,000	2,392,877	57,604	2.47%	2,392,321	57,048	2.44%	2,392,321	57,048	2.44%		
1001 - Selectmen	33,106	36,975	35,600	37,081	106	0.29%	37,081	106	0.29%	37,081	106	0.29%		
1002 - Central Services	37,111	43,200	41,000	39,200	(4,000)	-9.26%	39,200	(4,000)	-9.26%	39,200	(4,000)	-9.26%		
1003 - Legal	50,242	35,000	34,000	42,000	7,000	20.00%	42,000	7,000	20.00%	42,000	7,000	20.00%		
1004 - Central Computer Svcs.	32,617	40,462	38,000	43,190	2,728	6.74%	43,190	2,728	6.74%	44,190	3,728	9.21%		
1005 - Boards & Commissions	75	100	50	100		0.00%	100		0.00%	100		0.00%		
1010 - Town Buildings	50,364	56,442	54,500	56,022	(420)	-0.74%	56,022	(420)	-0.74%	56,022	(420)	-0.74%		
1020 - Board of Finance	34,050	31,000	29,500	31,000		0.00%	31,000		0.00%	31,000		0.00%		
1030 - Finance Department	9,497	10,825	9,500	11,071	246	2.27%	10,071	(754)	-6.97%	10,071	(754)	-6.97%		
1040 - Tax Collector	18,752	19,080	19,000	19,080		0.00%	19,080		0.00%	19,080		0.00%		
1050 - Assessor	33,254	26,395	26,395	26,395		0.00%	26,395		0.00%	26,395		0.00%		
1051 - Board of Tax Review	-	170	100	170		0.00%	170		0.00%	170		0.00%		
1060 - Town Clerk	28,340	32,525	30,900	32,000	(525)	-1.61%	32,000	(525)	-1.61%	32,000	(525)	-1.61%		
1070 - Registrars of Voters	41,851	48,842	46,600	49,444	602	1.23%	49,444	602	1.23%	49,444	602	1.23%	2,512,452	2,716,289
2001 - Police Administration	270,112	267,030	272,000	317,958	50,928	19.07%	314,758	47,728	17.87%	314,758	47,728	17.87%		
2010 - Fire Administration	357,493	343,098	355,000	374,546	31,448	9.17%	357,878	14,780	4.31%	357,878	14,780	4.31%		
2011 - Fire Marshal	65,299	10,540	10,540	10,629	89	0.84%	10,629	89	0.84%	10,629	89	0.84%		
2012 - Burning Official	1,999	2,039	1,990	2,109	70	3.43%	1,434	(605)	-29.67%	1,434	(605)	-29.67%		
2020 - Ambulance Services	133,633	126,624	130,000	177,578	50,954	40.24%	154,278	27,654	21.84%	154,278	27,654	21.84%		
2030 - Emergency Mgmt.	9,455	10,600	11,000	12,250	1,650	15.57%	12,350	1,750	16.51%	12,350	1,750	16.51%	868,200	790,754
2040 - Canine Control	30,209	30,823	30,600	31,687	864	2.80%	31,587	764	2.48%	31,587	764	2.48%		
3003 - Comm. Agency Donations	155,499	163,326	163,326	163,945	619	0.38%	163,945	619	0.38%	163,945	619	0.38%		
3004 - Health District	80,058	82,221	82,221	86,135	3,914	4.76%	86,135	3,914	4.76%	86,135	3,914	4.76%		
3007 - Library	216,857	231,573	231,000	239,401	7,828	3.38%	238,401	6,828	2.95%	238,171	6,598	2.85%		
3013 - Van - Disabled	44,108	57,459	56,200	60,568	3,109	5.41%	57,568	109	0.19%	57,568	109	0.19%		
3020 - Senior Center	27,031	29,215	33,500	33,905	4,690	16.05%	31,005	1,790	6.13%	31,005	1,790	6.13%		
3030 - Probate Court	-	2,815	800	2,815		0.00%	2,815		0.00%	2,815		0.00%		
3050 - St. Peter's Lease	800	850	800	850		0.00%	850		0.00%	850		0.00%		
3102 - Recreation Programs	90,025	98,498	93,000	99,830	1,332	1.35%	99,930	1,432	1.45%	99,930	1,432	1.45%	614,628	667,057
3110 - Public Celebrations	250	1,100	900	750	(350)	-31.82%	550	(550)	-50.00%	550	(550)	-50.00%		

2014-2015 BUDGET

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DEPARTMENT BUDGET SUMMARY & INDEX

EXPENDITURES	UNAUDITED ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	CURRENT ESTIMATED EXPENSE 2013-2014	DEPT REQ BUDGET 2014-2015	DOLLAR INC/DEC	% CHANGE	TOWN MGR BUDGET 2014-2015	DOLLAR INC/DEC	% CHG	2014-2015 ADOPTED DEPT TOTAL	DOLLAR INC/DEC	% CHG	TOTAL ACTUAL 2012-2013	2013-2014 ADOPTED BUDGET
4001 - Planning & Development	91,833	104,629	100,500	109,494	4,865	4.65%	106,994	2,365	2.26%	108,994	4,365	4.17%	108,176	126,902
4025 - Economic Development	16,343	22,273	21,700	26,451	4,178	18.76%	26,451	4,178	18.76%	26,451	4,178	18.76%		
4101 - Hgwys. & Grds. Adimin.	305,686	256,002	272,000	257,312	1,310	0.51%	253,371	(2,631)	-1.03%	276,882	20,880	8.16%		
4102 - Town Yard & Garage	42,469	52,071	50,700	49,167	(2,904)	-5.58%	48,967	(3,104)	-5.96%	48,967	(3,104)	-5.96%		
4103 - Street Services	474,784	503,407	550,000	507,433	4,026	0.80%	496,430	(6,977)	-1.39%	496,430	(6,977)	-1.39%	983,664	990,425
4104 - Solid/Bulky Waste Recycl.	160,725	178,945	175,500	175,820	(3,125)	-1.75%	174,820	(4,125)	-2.31%	175,820	(3,125)	-1.75%		
5001-5003 - Debt Service	1,149,119	1,001,373	983,373	962,428	(38,945)	-3.89%	963,364	(38,010)	-3.80%	963,364	(38,010)	-3.80%	1,178,419	1,032,929
5005 - Town Property Sewer Fees	29,300	31,556	31,556	30,856	(700)	-2.22%	30,856	(700)	-2.22%	30,856	(700)	-2.22%		
5010 - Insurance	192,987	224,075	220,075	249,140	25,065	11.19%	246,640	22,565	10.07%	246,640	22,565	10.07%	1,139,058	1,240,577
5020 - Employee Benefits	946,071	1,016,502	988,000	1,101,942	85,440	8.41%	1,087,962	71,460	7.03%	1,087,962	71,460	7.03%	7,404,597	7,564,933
TOTAL TOWN SERVICES BUDGET	7,404,597	7,564,933	7,530,426	7,864,629	299,696	3.96%	7,778,042	213,109	2.82%	7,805,323	240,390	3.18%		
5050 - Contr. to Capital Projects	417,647	558,325	558,325	687,114	128,789	23.07%	687,114	128,789	23.07%	642,114	83,789	15.01%	417,647	558,325
5051 - Contr. to Land Acquisition	73,000	100,000	100,000	200,000	100,000	100.00%	125,000	25,000	25.00%	125,000	25,000	25.00%	73,000	100,000
5052 - Contr. to Capital Projects	61,053	44,445	44,445	73,500	29,055	65.37%	42,500	(1,945)	-4.38%	34,000	(10,445)	-29.89%	61,053	44,445
5053 - Contr. to Revaluation	50,000	50,000	50,000	50,000	-	0.00%	50,000	-	0.00%	50,000	-	0.00%		
5054 - Contr. to Debt Management	-	-	-	-	-	-	-	-	-	-	-	-		10,687
5055 - Contr. To Cap. Non-Recurring	-	10,687	10,687	10,000	(687)	-6.43%	10,000	(687)	-6.43%	10,000	(687)	-6.43%	8,006,297	8,328,390
TOTAL TOWN GOVT BUDGET	8,006,297	8,328,390	8,293,883	8,885,243	556,853	6.69%	8,692,656	364,266	4.37%	8,666,437	338,047	4.06%		
5090 - RHAM Assessment *	13,716,449	13,255,222	13,255,222	14,182,611	927,389	7.00%	14,182,611	927,389	7.00%	13,699,066	443,844	3.35%	13,716,449	14,668,976
5090 - RHAM Debt Service	-	1,413,754	1,413,754	1,404,450	(9,304)	-0.66%	1,404,450	(9,304)	-0.66%	1,404,450	(9,304)	-0.66%	11,786,430	11,955,923
8100 - Hebron Board of Education	11,786,430	11,955,923	11,955,923	12,047,685	91,762	0.77%	11,990,454	34,531	0.29%	11,990,454	34,531	0.29%		
SUPPLEMENTAL APPROPRIATIONS	-	-	-	-	-	-	-	-	-	-	-	-	33,509,176	34,953,289
GRAND TOTALS	33,509,176	34,953,289	34,918,782	36,519,989	1,566,700	4.48%	36,270,171	1,316,882	3.77%	35,760,407	807,118	2.31%		

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**Proposed RHAM Budget
FY 2014/2015**

	<u>OPERATING</u>	<u>BOND</u>	<u>TOTAL</u>
Current Year Budget (2013-2014)	23,444,826	2,500,007	25,944,833
Proposed Budget (2014-2015)	<u>24,354,565</u>	<u>2,496,357</u>	<u>26,850,922</u>
Difference	909,739	(3,650)	906,089
Percentage Change	<u>3.9%</u>	<u>-0.1%</u>	<u>3.492%</u>
Proposed Budget (2014-2015)			26,850,922
Reduce by Interest			<u>5,000</u>
Net RHAM Budget (To be split between the Towns)			26,845,922
Hebron's share @ 56.26%			15,103,516
Hebron's 2013-2014 Budgeted Levy			<u>14,668,976</u>
Change			<u>434,540</u>

With a 3.49 % increase

**TOWN OF HEBRON
SUMMARY OF REVENUES
2014-2015**

<u>REVENUE SOURCE</u>	<u>ADOPTED BUDGET 2013-2014</u>	<u>% OF BUDGET</u>	<u>PROPOSED 2014-2015</u>	<u>CHANGE</u>	<u>% OF BUDGET</u>
GENERAL GOV'T. - STATE	\$ 332,790	1.0%	\$ 318,215	\$ (14,575)	0.9%
EDUCATION-STATE	6,982,765	20.0%	7,016,070	33,305	19.6%
DEPARTMENTAL	472,580	1.4%	484,180	11,600	1.4%
OTHER REVENUE	\$ 202,100	0.6%	194,600	(7,500)	0.5%
DEBT MGMT. FUND CONTR.		0.0%	-	-	0.0%
REVENUE SURPLUS SOURCES	330,000		100,000	(230,000)	
FUND BALANCE	\$ -		\$ -	-	
TOTAL TAX REVENUE	<u>\$ 26,633,054</u>	<u>76.2%</u>	<u>\$ 27,647,342</u>	<u>1,014,288</u>	<u>77.3%</u>
TOTAL REVENUES	<u>\$ 34,953,289</u>	<u>100.0%</u>	<u>\$ 35,760,407</u>	<u>\$ 807,118</u>	<u>100.0%</u>

**TOWN OF HEBRON
ESTIMATED REVENUES
FISCAL YEAR 2014-2015**

	PREVIOUS ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	<i>CURRENT ESTIMATED</i> 2013-2014	PROPOSED BUDGET 2014-2015
STATE REVENUES				
Pilot: State Property	13,810	0	13,900	12,843
Disability Grant	756	694	794	694
Add. Veterans Grant	3,304	2,600	3,848	3,700
Property Tax Relief Grant	33,077	28,700	28,302	28,400
Boat Registrations	0	0	0	0
Town Aid Roads	120,248	242,479	242,181	242,181
Civil Preparedness	1,111	4,600	4,500	4,600
Telephone Access	21,768	18,000	18,000	18,000
Misc. State Grants	2,289	2,000	2,800	2,000
Manufacturers' Pilot Grant	0	0	1,088	0
Municipal Surplus Revenue			59,700	2,080
Pequot Grant	29,086	0	15,470	0
FEMA Storm Reimbursement	46,153	30,000	52,305	0
<i>HOLD Harmless-New Funding-2013-2014</i>		3,717		3,717
Total State Revenues	<u>271,602</u>	<u>332,790</u>	<u>442,888</u>	<u>318,215</u>
EDUCATION/STATE REVENUES				
Education Equalization	6,855,458	6,982,765	6,982,000	7,016,070
Special Ed Excess Cost	0	0	0	0
Education Transportation	40,913	0	38,530	0
Total Education Revenues	<u>6,896,371</u>	<u>6,982,765</u>	<u>7,020,530</u>	<u>7,016,070</u>
DEPARTMENTAL REVENUE				
Copies	1,939	2,000	1,800	2,000
Town Clerk Fees	21,741	13,000	16,000	13,000
Conveyance Tax	67,858	50,000	55,000	55,000
Classified Land	0	0	0	0
Recording Fees	55,791	49,000	50,000	50,000
Town Clerk CIP Funding	5,892	5,400	4,900	5,400

	PREVIOUS ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	CURRENT ESTIMATED 2013-2014	PROPOSED BUDGET 2014-2015
DEPARTMENTAL REVENUE - CONT'D				
Notary Fees -	1,695	1,200	1,500	1,300
Records Preservation	28	50	50	50
Sport Licenses	199	100	200	100
Marriage License	209	50	50	50
Ambulance Service.	206,800	150,000	160,000	160,000
Soil & Water Conservation Fund	2,146	1,100	1,100	1,100
Building Department	84,963	68,000	65,000	69,000
Education Fee Assessment	19	150	150	150
Plotter/Copier User fees	787	1,000	800	1,000
Compactor, Recycling, Bulky Waste	79,558	65,000	65,000	65,000
Blasting Permits	60	30	30	30
Planning & Zoning	8,148	7,000	7,200	7,000
ZBA	779	500	500	500
Wetland Fees	2,097	5,500	5,500	4,500
Dog Fund	6,805	5,500	6,000	6,000
Animal Pop. Control Fund	2,638	2,000	2,000	2,000
Constable Fees	7,645	8,000	7,500	8,000
Engineering Fees	0	10,000	3,000	5,000
Library Revenues	29,715	28,000	28,000	28,000
Total Local Revenue	587,512	472,580	481,280	484,180
MISCELLANEOUS REVENUE				
Interest on Investments	16,630	20,000	15,000	20,000
Area Aging Grant (Now Transp Grant) eliminating	0	0	1,500	0
Health Department	188	5,000	5,000	5,000
Housing Authority	12,169	4,000		4,000
Hebron Parks Fund Reimbursement (Fund 015)	40,000	40,000	40,000	40,000
Parks & Recreation Fund 004 Reimbursement	28,000	28,000	28,000	20,000
WPCA Reimbursement-Clerical & Administrative Fee	10,000	25,000	25,000	25,000
Colchester Intermunicipal Agreement	20,050	19,000	20,050	19,000
Parking Ticket Revenue	200	100	200	100
Taxes Overpaid/Legal Fee Reimbursements	1,000	500	500	500
Maple Festival Constable Reimb.		6,000	3,000	6,000
Building Department Permitting Fees-New	0	6,000	5,000	6,000

	PREVIOUS ACTUAL 2012-2013	ADOPTED BUDGET 2013-2014	<i>CURRENT ESTIMATED</i> 2013-2014	PROPOSED BUDGET 2014-2015
Demand Responsive Transportation Grant	16,199	16,000	<i>16,000</i>	16,000
Elderly Van (Transp. Title III Grant)	2,414	8,000	<i>5,000</i>	8,000
HIHS Reimb. Social Worker position	25,253	0	<i>0</i>	0
Farmland Preservation	504	0	<i>1,100</i>	0
Senior Ctr. Title III-D Grant-Fitness Instructor	6,272	4,000	<i>2,500</i>	4,500
Hebron Harvest Fair	10,712	12,000	<i>12,000</i>	12,000
MIRMA Reimb.	8,277	0	<i>0</i>	0
Fire Marshal Special Duty Reimbursement	0	0	<i>0</i>	0
State Trooper Private Duty Reimb.	800	3,500	<i>2,500</i>	3,500
Misc. Revenue	5,982	5,000	<i>5,500</i>	5,000
Total Miscellaneous Revenue	<u>204,650</u>	<u>202,100</u>	<u><i>187,850</i></u>	<u>194,600</u>
TOTAL REVENUES	<u>7,960,135</u>	<u>7,990,235</u>	<u><i>8,132,548</i></u>	<u>8,013,065</u>
FUND BALANCE- RHAM SURPLUS	6,700	180,000	<i>0</i>	0
SURPLUS TRANSFER FROM OTHER*	11,619	150,000	<i>0</i>	100,000
DEBT MANAGEMENT FUND CONTRIBUTION	200,000	0	<i>0</i>	0
Back Taxes/liens/fees	401,249	225,000	<i>288,750</i>	230,000
TAXES	25,983,520	26,408,054	<i>26,408,054</i>	27,417,342
TOTAL REVENUES 2013-2014 BUDGET	<u><u>34,563,223</u></u>	<u><u>34,953,289</u></u>	<u><u><i>34,829,352</i></u></u>	<u><u>35,760,407</u></u>

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