

# **PROPOSED HEBRON BUDGET FISCAL YEAR 2022-2023**

A photograph of the Hebron Town Offices, a brick building with a white cupola, set against a blue sky with clouds. In the foreground, a green sign on two white posts reads "HEBRON TOWN OFFICES", "15 GILEAD STREET", and "www.hebronct.com". The sign is surrounded by a low stone wall and yellow flowers. An American flag flies on a pole to the right of the sign.

**Board of Finance  
Recommended Budget  
Public Hearing  
April 19, 2022**

# **PUBLIC HEARING AGENDA**

- 1. Budget Process**
- 2. Expenditure Summary and History**
- 3. Capital Improvements and ARPA Funds**
- 4. Revenue, Revaluation & “What this means to my taxes”**
- 5. Future Considerations**
- 6. Public Comments**
- 7. Questions & Answers**

# BUDGET PROCESS

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

- **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 31<sup>st</sup>.**
- **The Board of Finance reviews the budget 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 3, 2022**

**6:00 a.m. – 8:00 p.m.**

**Hebron Elementary School**

**The Board of Finance will set the mill rate by  
June 15<sup>th</sup>**

# PROPOSED BUDGET \$37,016,920\*

**Spending increase of \$612,441 or 1.68% more than the current year's budget.**

	<u>Budget</u>	<u>Change</u>
General Government	\$10,550,599	1.75 %
Hebron Board of Education	\$12,207,294	1.19 %
Hebron Levy - RHAM BOE Budget	\$13,751,071	7.64 %
Hebron's Share RHAM Debt	\$ 507,956	(57.56)%

\*Recommended by Board of Finance April 12, 2022 to Public Hearing.

# BUDGET REDUCTIONS

	<b>March 1, 2022 Town Manager's Proposed Budget</b>	<b>April 19, 2022 Board of Finance Recommended Budget</b>
<b>Town</b>	<b>\$10,776,564</b>	<b>\$10,550,599</b>
<b>Hebron BOE</b>	<b>\$12,457,294</b>	<b>\$12,207,294</b>
<b>RHAM BOE Levy</b>	<b><u>\$14,347,265</u></b>	<b><u>\$14,259,027</u></b>
<b>Total Budget</b>	<b>\$37,581,123</b>	<b>\$37,016,920</b>

# PROPOSED EXPENDITURES

	ADOPTED Expenditures 2021-2022	PROPOSED Expenditures 2022-2023	Difference	Percent Change
<b>Total Town Budget</b>				
Town Government	\$ 8,187,133	\$ 8,600,194	\$ 413,061	5.05%
Contr. to Capital Improvement	768,877	587,485	(181,392)	-23.59%
Contr. to Open Space Acq.	125,000	150,000	25,000	20.00%
Contr. to Cap Non-Recurring	-	-	-	
Contr. to Capital Projects	152,022	156,796	4,774	3.14%
Contr. to Revaluation	50,000	40,000	(10,000)	-20.00%
Contr. To Debt Management	-	-	-	
BOF Reduction Recommendation		(76,000)	(76,000)	
Debt Service	1,086,298	1,092,124	5,826	0.54%
<b>TOWN GOV'T SUB TOTAL</b>	<b>10,369,330</b>	<b>10,550,599</b>	<b>181,269</b>	<b>1.75%</b>
Hebron Board of Education	12,063,673	12,207,294	143,621	1.19%
RHAM Assessment (w/o debt)	12,774,567	13,751,071	976,504	7.64%
RHAM Debt Service	1,196,909	507,956	(688,953)	-57.56%
<b>Total General Government</b>	<b>\$ 36,404,479</b>	<b>\$ 37,016,920</b>	<b>\$ 612,441</b>	<b>1.68%</b>

# GENERAL GOVERNMENT EXPENDITURE HISTORY

	ADOPTED FY 19-20	ADOPTED FY 20-21	ADOPTED FY 21-22	PROPOSED FY 22-23
Town Government	\$ 7,478,237	\$ 7,839,217	\$ 8,187,133	\$ 8,600,194
Contribution to CIP	590,552	590,680	768,877	587,485
Contribution to Capital Projects	48,204	118,488	152,022	156,796
Contribution to Revaluation	40,000	50,000	50,000	40,000
Capital Non-Recurring	2,000	-	-	-
Open Space	140,000	140,000	125,000	150,000
BOF Reduction Recommendation				(76,000)
Debt Service	<u>728,149</u>	<u>983,933</u>	<u>1,086,298</u>	<u>1,092,124</u>
TOTAL	\$ 9,027,142	\$ 9,722,318	\$ 10,369,330	\$ 10,550,599



# HEBRON BOARD OF EDUCATION BUDGET HISTORY

<b>ADOPTED FY 19-20</b>	<b>ADOPTED FY 20-21</b>	<b>ADOPTED FY 21-22</b>	<b>REQUESTED FY 22-23</b>
<b>\$11,340,524</b> <b>-1.27 %</b>	<b>\$11,561,416</b> <b>1.95 %</b>	<b>\$12,063,673</b> <b>4.34 %</b>	<b>\$12,457,294</b> <b>3.26 %</b>

**Board of Finance Proposed 1.19%**  
**\$12,207,294**

# RHAM BUDGET LEVY

**Proposed RHAM Net Operating Budget  
\$29,771,705**

**Plus**

**Capital Improvement Program Budget  
\$504,619**

**Net Decrease of \$374,517 or (1.22) %**

**Proposed RHAM Budget Levy to Hebron:**

		<b>Change</b>
<b>RHAM Operating Levy</b>	<b>\$13,751,071*</b>	<b>\$976,504</b>
<b>RHAM Debt Levy</b>	<b>\$ 507,956</b>	<b>(\$688,953)</b>

**\*Includes a \$22,315.22 Credit Offset**

# RHAM LEVY

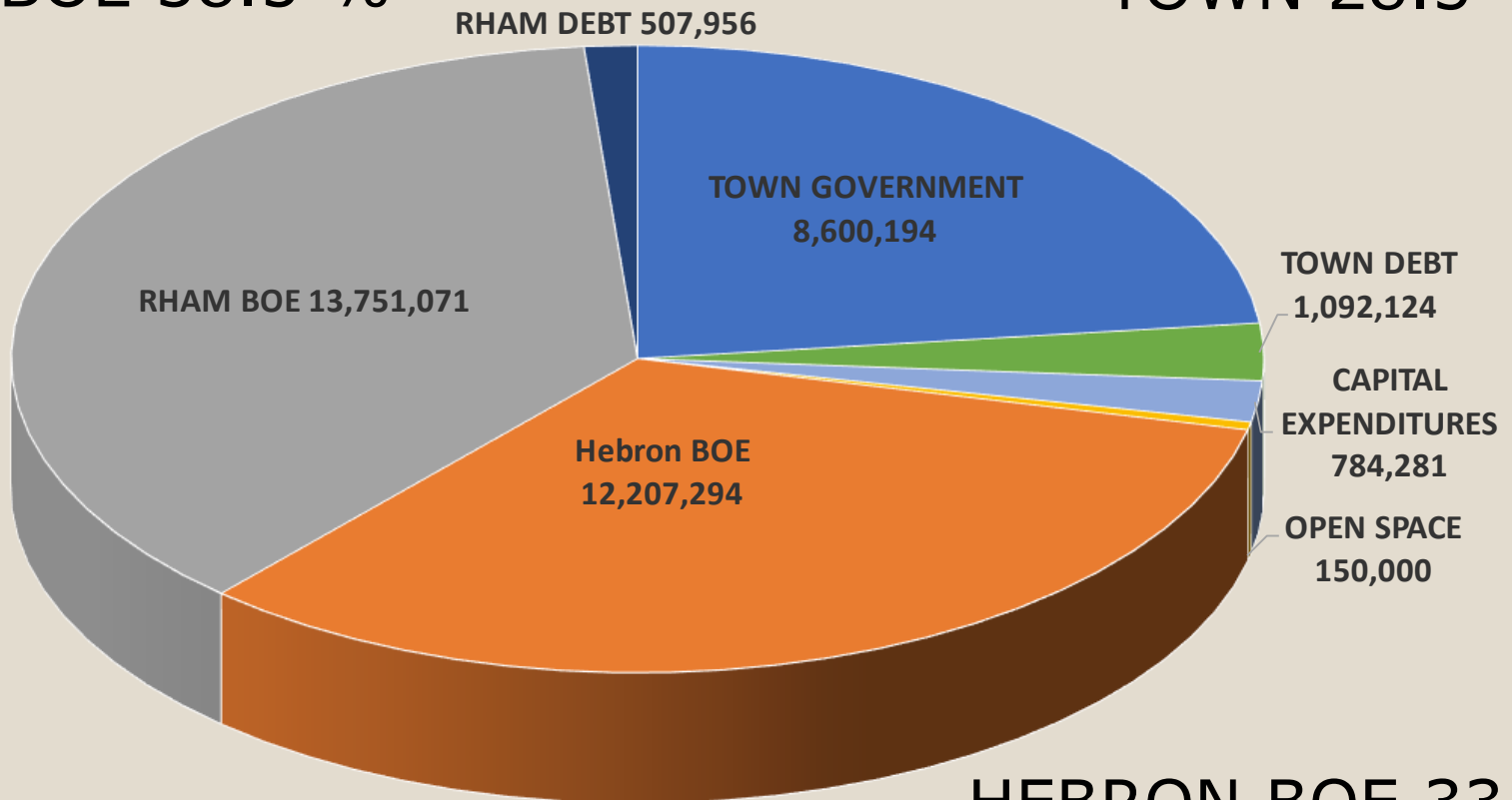
## Levy Calculation

	19-20	20-21	21-22	22-23
Andover	<b>16.22</b>	<b>17.34</b>	<b>17.13</b>	<b>16.63</b>
Hebron	<b>50.45</b>	<b>48.27</b>	<b>46.77</b>	<b>47.17</b>
Marlborough	<b>33.33</b>	<b>34.39</b>	<b>36.10</b>	<b>36.20</b>

# FY 2022-2023 BUDGET OVERVIEW

RHAM BOE 38.5 %

TOWN 28.5 %

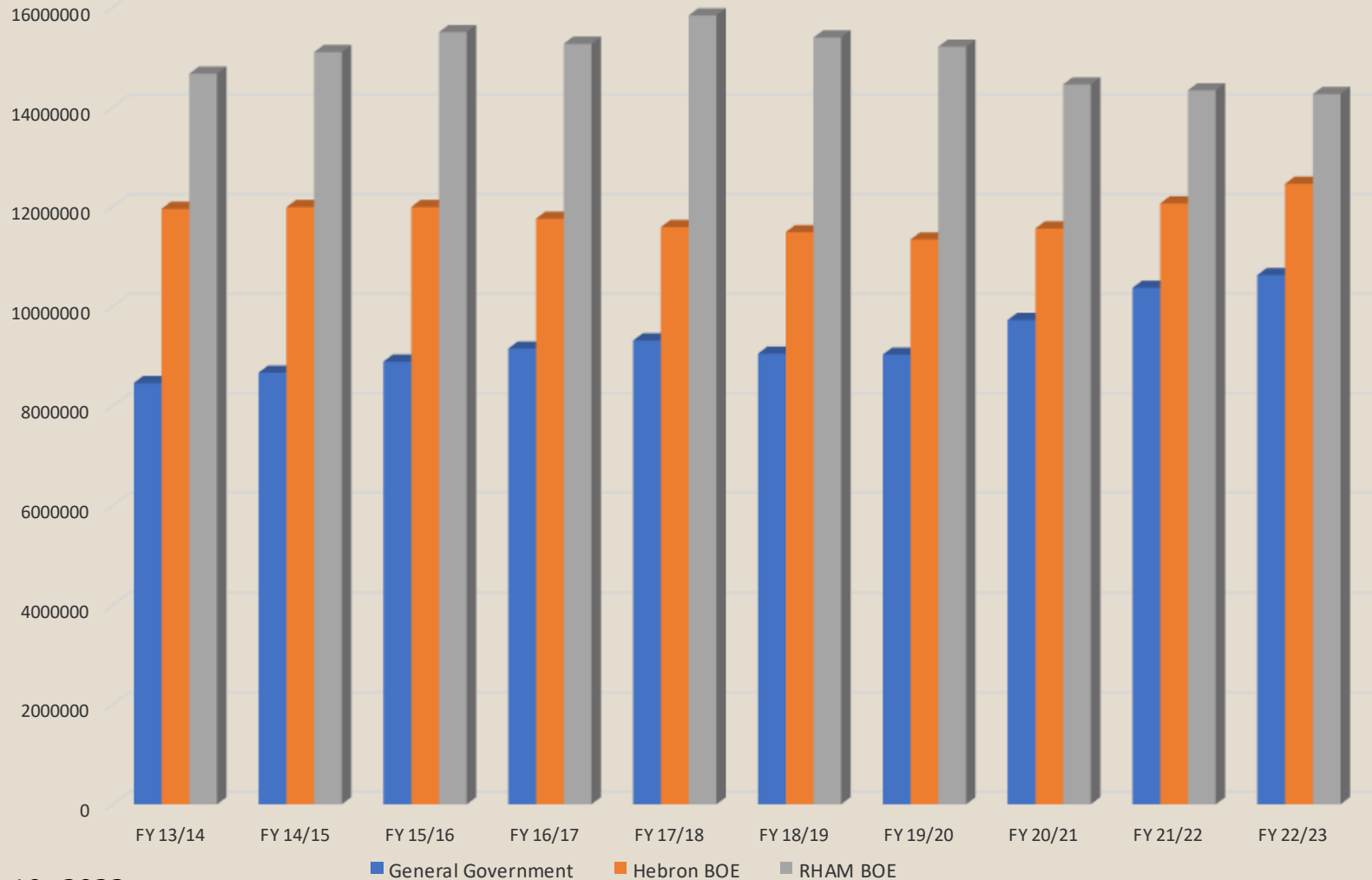


HEBRON BOE 33 %

April 19, 2022

\*\$76,000 reduction to be made to the Town

# EXPENDITURE HISTORY



# CAPITAL IMPROVEMENT PLAN RECOMMENDATIONS FY 2022-2023

Priority	Project	Amount
1	Road Resurfacing and Road Improvements	311,583
2	Large Dump Truck w/ Plow (Replaces Truck 26) - 2nd Year Funding	145,000
3	Roll Off Truck (Replaces Truck 15) - 3rd Year Funding	168,505
4	Gilead Hill School Roof Restoration	50,000
Total Recommended CIP Budget		\$ 675,088

# RECOMMENDED CIP REVENUE

## FY 2022-2023

	<b><u>Approved 2021-2022</u></b>	<b><u>Proposed 2022-2023</u></b>
<b>Balance from Previous Appropriations</b>	<b>6,100</b>	<b>4,452</b>
<b>LOCIP Funding</b>	<b>70,766</b>	<b>70,751</b>
<b>Funding from Other Sources: Public Safety Fund</b>	<b>11,400</b>	<b>11,400</b>
<b>Interest</b>	<b>1,000</b>	<b>1,000</b>
<b>General Fund Contribution</b>	<b><u>768,877</u></b>	<b><u>587,485</u></b>
<b>Total Revenues</b>	<b><u>\$ 858,143</u></b>	<b><u>\$675,088</u></b>

# CAPITAL EXPENDITURES

## \$10,000 - \$75,000

### Public Works Department

Roll-Off Container	14,796
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### Parks & Recreation

Mowers (2)	37,000
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### Miscellaneous

Demolition/Removal of Portable Classrooms at HES	55,000
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Facilities Study - All Town Buildings	50,000
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Total Capital Expenditures	\$ 156,796
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# AMERICAN RESCUE PLAN ACT INFORMATION

## **American Rescue Plan Act State and Local Recovery Fund**

- **\$1,406,000 received to date with another \$1,406,000 anticipated by fiscal year end.**
- **Town, Board of Selectmen & Board of Finance working together on a project list compilation to benefit everyone.**
- **Funds being utilized to offset some Capital Projects.**
- **Public Hearing will be held by the BOS to receive public input/comment.**
- **Special Town Meeting will be held to approve projects - please check the Hebron town website for announced dates.**

# PROPOSED REVENUE

	<u>ADOPTED 2021-2022</u>	<u>PROPOSED 2022-2023</u>	<u>Difference</u>	<u>Percent Change</u>
General Government	\$ 768,119	\$ 786,600	\$ 18,481	2.41%
Other State Revenues	407,719	400,082	(7,637)	-1.87%
ECS & Special Ed Grant Funding	5,817,069	5,997,693	180,624	3.11%
Other Revenue Sources	37,328	-	(37,328)	-100.00%
Unassigned/Debt Mgmt Contribution	\$ 623,000	\$ 642,000	19,000	3.05%
Back Taxes / Lien Fees	370,000	425,000	55,000	14.86%
Tax Revenue	<u>28,381,244</u>	<u>28,765,545</u>	<u>384,301</u>	<u>1.35%</u>
	\$ 36,404,479	\$ 37,016,920	\$ 612,441	1.68%

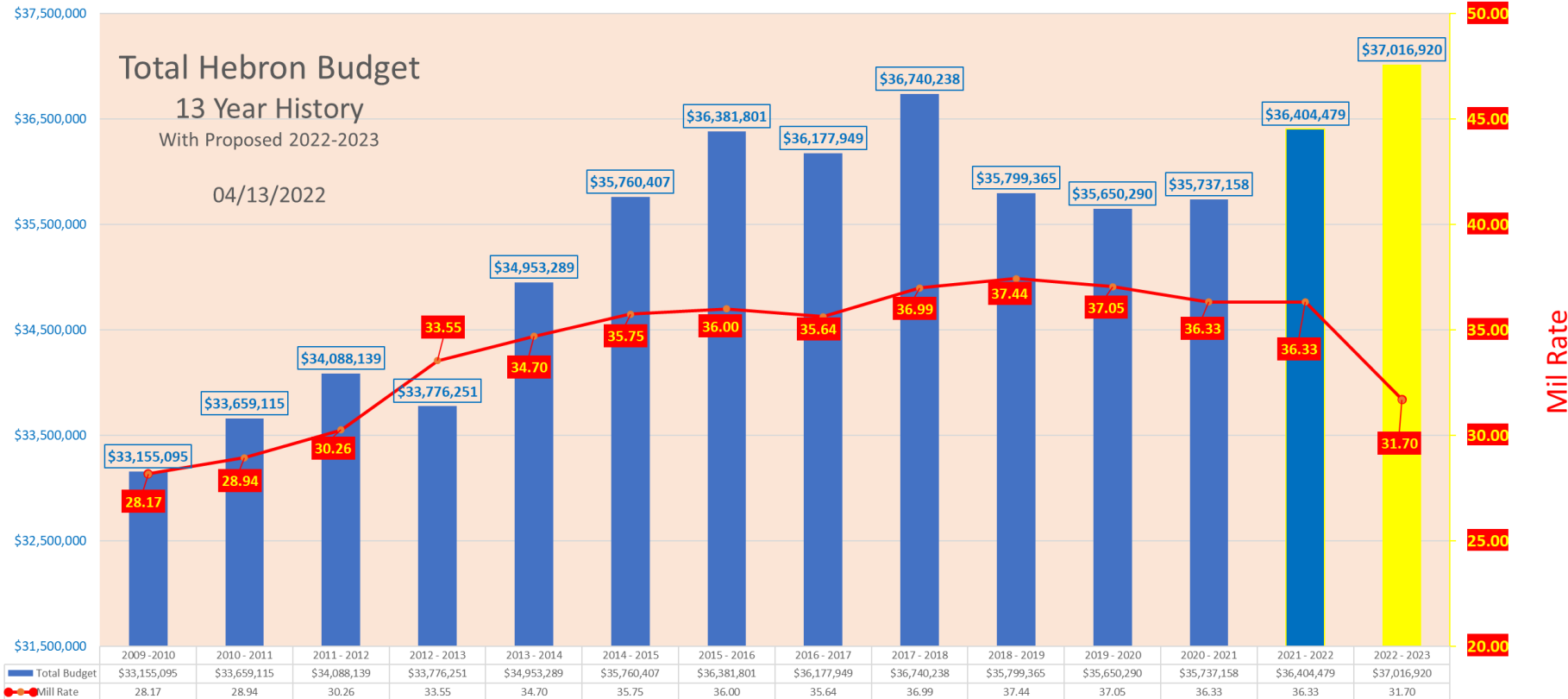
# BUDGET HISTORY

## Total Hebron Budget

13 Year History  
With Proposed 2022-2023

04/13/2022

Hebron Total Budget



# REVALUATION

## OCTOBER 1, 2021 GRAND LIST

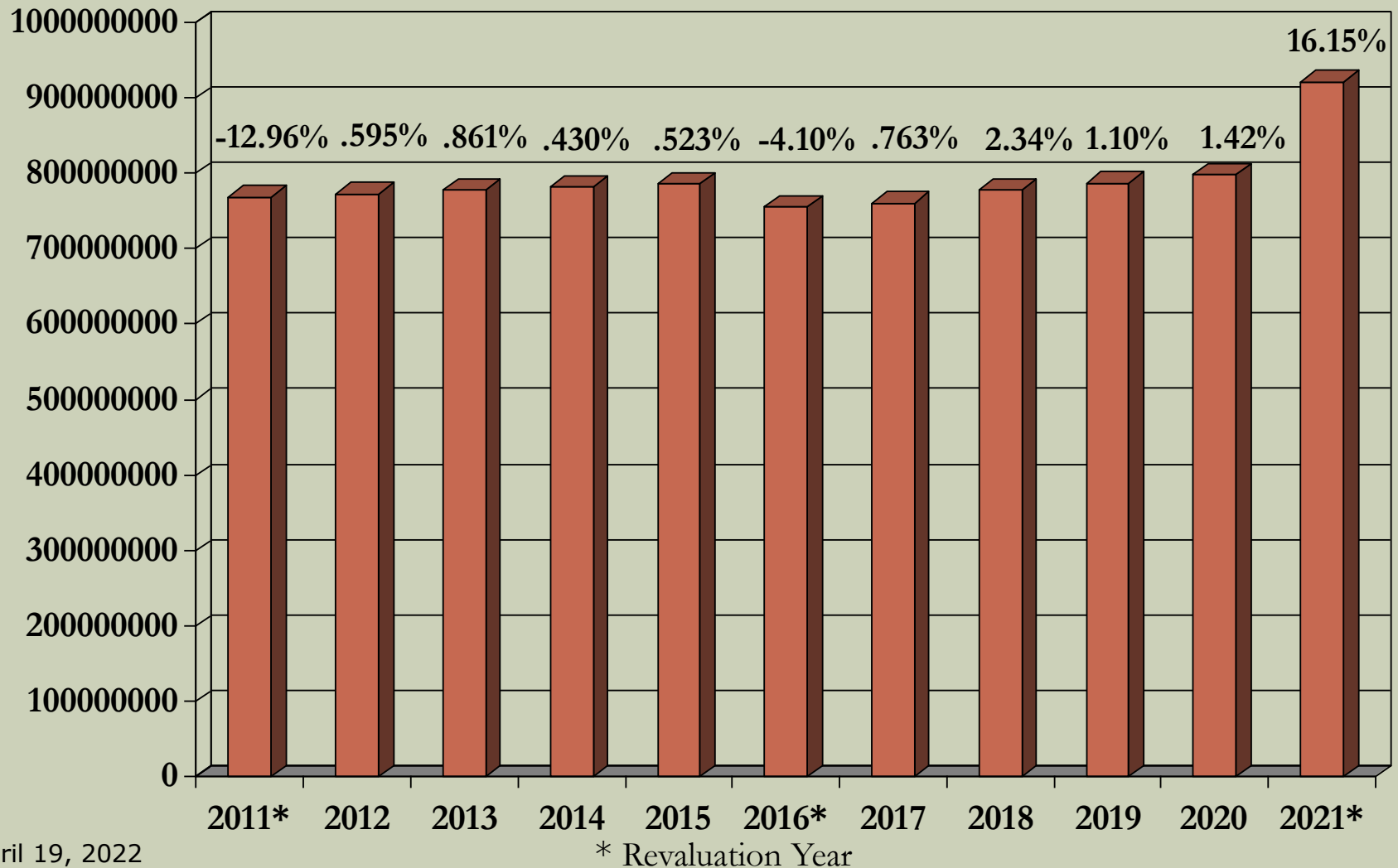
### Grand List Comparative Totals

	2020	2021	Change	%
Real Estate	\$685,497,910	\$792,517,190	+ 107,019,280	+ 15.62
Personal Property	\$ 22,378,120	\$ 22,366,080	- 12,040	- 0.06
Motor Vehicles	\$ 85,318,040	\$106,385,550	+ 21,067,510	+ 24.70
Net Totals	\$793,194,070	\$ 921,268,820	+ 128,074,750	+ 16.15

### Grand List Account Comparisons

	2020	2021	Change	%
Real Estate	4,171	4174	+ 3	+ .08
Personal Property	515	558	+ 43	+ 8.35
Motor Vehicles	9,624	9630	+ 6	+ .07

# GRAND LIST HISTORY



# PROPOSED MILL RATE CALCULATION

## REAL ESTATE & PERSONAL PROPERTY

	TOTAL GL
Grand List - October 1, 2021	\$ 921,268,820
Less Potential BAA adjustments	\$ (15,000)
Adjusted Grand List - October 1, 2021	\$ 921,253,820
Mill Value	\$ 921,254
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 907,435</u>
Mill Rate (per proposed budget)	31.70

# PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 31.70 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	21-22 TAXES	PROPOSED 22-23 TAXES *	PROPOSED 22-23 INCREASE
			36.33	31.70	
2016	\$194,440	\$136,110	\$4,945		
2021	\$235,300	\$164,710		\$5,221	\$276
2016	\$300,725	\$210,510	\$7,648		
2021	\$354,800	\$248,360		\$7,873	\$225
2016	\$528,724	\$370,110	\$13,446		
2021	\$613,500	\$429,450		\$13,614	\$168

- Based on October 2021 Revaluation

Tax Comparison FY 21-22 to FY 22-23 available at:

<https://hebronct.com/uploads/2022/04/Comparison-at-31.7.pdf>

# **FUTURE CONSIDERATIONS**

## **CHALLENGES:**

- **WPCA SEWER SYSTEM PUMP STATION UPGRADE RESULTING IN INCREASED DEBT**
- **NEW PUBLIC WORKS FACILITY PROJECT**
- **FUNDING CAPITAL IMPROVEMENTS/VEHICLE REPLACEMENTS**

## **POSITIVES:**

- **REDUCED RHAM DEBT**
- **COLEBROOK VILLAGE ADDITIONAL TAX REVENUE**
- **ARPA FUNDS**



# BALLOT WORDING

## **No. 1**

**SHALL THE TOWN OF HEBRON APPROVE A FY 2022-2023  
BUDGET OF \$37,016,920 AS RECOMMENDED BY  
THE BOARD OF FINANCE?**

**YES      NO**

## **No. 2**

**SHALL THE TOWN OF HEBRON APPROVE A FY 2022-2023  
CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$675,088  
AS RECOMMENDED BY THE BOARD OF FINANCE?**

**YES      NO**

# BALLOT WORDING

## **No. 3**

**SHALL THE BUDGET OF \$29,771,705 FOR THE OPERATION AND MAINTENANCE OF THE REGIONAL SCHOOL DISTRICT 8 PUBLIC SCHOOL SYSTEM (RHAM) FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023 BE APPROVED?**

**YES      NO**

## **No. 4**

**SHALL THE CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$504,619 AS RECOMMENDED BY THE REGIONAL SCHOOL DISTRICT 8 BOARD OF EDUCATION (RHAM) FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023 BE APPROVED?**

**YES      NO**

# COMMENTS / QUESTIONS

- Please type “Comment” and your name into the chat box.
- Each person wishing to comment will be recognized.
- 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
- Questions may be addressed by liaisons to respective boards

**THANK YOU FOR YOUR COMMENTS**

# INFORMATION AND COMMENTS

**An email address has been established for budget comments:**

**[hebronbudget@hebronct.com](mailto:hebronbudget@hebronct.com)**

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

**Budget Information is available at  
<https://hebronct.com/budget-information/>**

**THE BOARD OF FINANCE WOULD LIKE TO HEAR FROM YOU!**

**IT IS IMPORTANT TO COME OUT AND VOTE**

**Tuesday, May 3, 2022  
6:00 a.m. – 8:00 p.m.  
Hebron Elementary School**