

# PROPOSED HEBRON BUDGET FISCAL YEAR 2023-2024



**Board of Finance  
Recommended Budget  
Public Hearing  
April 18, 2023**

# PUBLIC HEARING AGENDA

- 1. Budget Process**
- 2. Expenditure Summary and History**
- 3. Capital Improvements and ARPA Funds**
- 4. Revenue and “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 2, 2023**

**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 \$39,565,203\*

**Spending increase of \$2,548,283 or 6.88 % more than the current year's budget.**

	<u>Budget</u>	<u>Change</u>
General Government	\$11,229,553	6.44 %
Hebron Board of Education	\$12,946,568	6.06 %
Hebron Levy - RHAM BOE Budget	\$15,127,331	10.01 %
Hebron's Share RHAM Debt	\$ 261,751	(48.47)%

\*Recommended by Board of Finance to April 18, 2023 Public Hearing.

# BUDGET DRIVERS

## ■ TOWN

- Public Safety Initiatives
  - Full-Time Fire Chief
  - Police Department Accreditation (PA 22-119)
  - Fire Department Pay Adjustments
- Contractual Salary Increases and Compensation Adjustments
- Retirements Resulting in Increased Staffing Requirements
- Technology and Computer Services Including Cyber Security
- Public Works Facility

## ■ HEBRON BOARD OF EDUCATION

- Growing Student Enrollment
- Pre-K Program Expansion
- Special Education Demands
- Declining Revenue
- Inflation and Labor Costs

## ■ RHAM BOARD OF EDUCATION

- Population Shift is the Primary Factor for the RHAM Increase
- Contractual Salary Increases
- Declining Revenue
- Inflationary Increases

# BUDGET REDUCTIONS

	<b>March 1, 2023 Town Manager's Proposed Budget</b>	<b>April 18, 2023 Board of Finance Recommended Budget</b>
<b>Town</b>	<b>\$11,493,186</b>	<b>\$11,229,553</b>
<b>Hebron BOE</b>	<b>\$13,985,470</b>	<b>\$12,946,568</b>
<b>RHAM BOE Levy</b>	<b><u>\$15,674,763</u></b>	<b><u>\$15,389,082</u></b>
<b>Total Budget</b>	<b>\$41,153,419</b>	<b>\$39,565,203</b>

# PROPOSED EXPENDITURES

	ADOPTED Expenditures 2022-2023	RECOMMENDED Expenditures 2023-2024	Difference	Percent Change
<b>Total Town Budget</b>				
Town Government	\$ 8,549,194	\$ 9,095,755	\$ 546,561	6.39%
Contr. to Capital Improvement	587,485	733,017	145,532	24.77%
Contr. to Open Space Acq.	125,000	25,000	(100,000)	-80.00%
Contr. to Capital Projects	156,796	230,187	73,391	46.81%
Contr. to Revaluation	40,000	40,000	-	0.00%
Debt Service	1,092,124	1,105,594	13,470	1.23%
<b>TOWN GOV'T SUB TOTAL</b>	<b>10,550,599</b>	<b>11,229,553</b>	<b>678,954</b>	<b>6.44%</b>
Hebron Board of Education	12,207,294	12,946,568	739,274	6.06%
RHAM Assess(w/o debt)	13,751,071	15,127,331	1,376,260	10.01%
RHAM Debt Service	507,956	261,751	(246,205)	-48.47%
<b>Total General Government</b>	<b>\$ 37,016,920</b>	<b>\$ 39,565,203</b>	<b>\$ 2,548,283</b>	<b>6.88%</b>



# EXPENDITURE HISTORY

	ADOPTED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
Town Government	\$ 7,839,217	\$ 8,187,133	\$ 8,549,194	\$ 9,095,755
Contribution to CIP	590,680	768,877	587,485	733,017
Contribution to Capital Projects	118,488	152,022	156,796	230,187
Contribution to Revaluation	50,000	50,000	40,000	40,000
Open Space	140,000	125,000	125,000	25,000
Debt Service	983,933	1,086,298	1,092,124	1,105,594
<b>TOTAL</b>	<b>\$ 9,722,318</b>	<b>\$ 10,369,330</b>	<b>\$ 10,550,599</b>	<b>\$ 11,229,553</b>
Hebron Board of Education	\$ 11,561,416	\$ 12,063,673	\$ 12,207,294	\$ 12,946,568
RHAM Levy (Operating & Debt)	\$ 14,453,424	\$ 13,971,476	\$ 14,259,027	\$ 15,389,082
<b>TOTAL BUDGET</b>	<b>\$ 35,737,158</b>	<b>\$ 36,404,479</b>	<b>\$ 37,016,920</b>	<b>\$ 39,565,203</b>

# HEBRON BOARD OF EDUCATION BUDGET HISTORY

<b>ADOPTED FY 20-21</b>	<b>ADOPTED FY 21-22</b>	<b>ADOPTED FY 22-23</b>	<b>REQUESTED FY 23-24</b>
<b>\$11,561,416</b> <b>1.95 %</b>	<b>\$12,063,673</b> <b>4.34 %</b>	<b>\$12,207,293</b> <b>1.19 %</b>	<b>\$13,985,470</b> <b>14.57 %</b>

**Board of Finance Proposed 6.06%**  
**\$12,946,568**

# HEBRON BOARD OF EDUCATION IN KIND SERVICES

**Town provided services to the Hebron Board of Education  
(In-Kind Services)**

- **School Resource Officer**
- **Additional Police Coverage**
- **Snow Plowing (includes labor and materials)**
- **Grounds Maintenance (includes labor and materials)**
- **AHM Youth and Family Services Budget Allocation**
- **Capital Projects funded through Bonding, CIP, Capital Projects Budgets and ARPA Funds**
- **Debt Service Payments for Construction Projects**
- **Waiver of Building Permit Fees**

# BOARD OF EDUCATION IN KIND SERVICES HISTORY

	TOTAL	RHAM	HBOE
<b>21-22</b>	159,269.91	8,460.00	150,809.91
<b>20-21</b>	170,286.48	12,910.00	157,376.48
<b>19-20</b>	134,889.59	15,703.80	119,185.79
<b>18-19</b>	135,100.12	38,116.69	96,983.43
<b>17-18</b>	105,584.88	19,715.40	85,869.48
<b>16-17</b>	111,688.28	8,054.00	103,634.28
<b>15-16</b>	371,526.25	42,866.50	328,659.75
<b>14-15</b>	257,152.47	33,554.00	223,598.47
<b>13-14</b>	182,980.98	29,889.00	153,091.98
<b>12-13</b>	467,513.00	26,271.90	441,241.10
			<b>1,860,450.67</b>

# RHAM BUDGET LEVY

**Proposed RHAM Operating Budget \$31,279,929**

**Plus**

**Capital Improvement Program Budget**

**\$540,990**

**Net Increase of \$863,057 or 2.85 %**

**Proposed RHAM Budget Levy to Hebron:**

		<b>Change</b>	
<b>RHAM Operating Levy</b>	<b>\$15,127,331</b>	<b>\$1,376,260</b>	<b>10.01%</b>
<b>RHAM Debt Levy</b>	<b>\$ 261,751</b>	<b>(\$246,205)</b>	<b>(48.47%)</b>

# RHAM LEVY

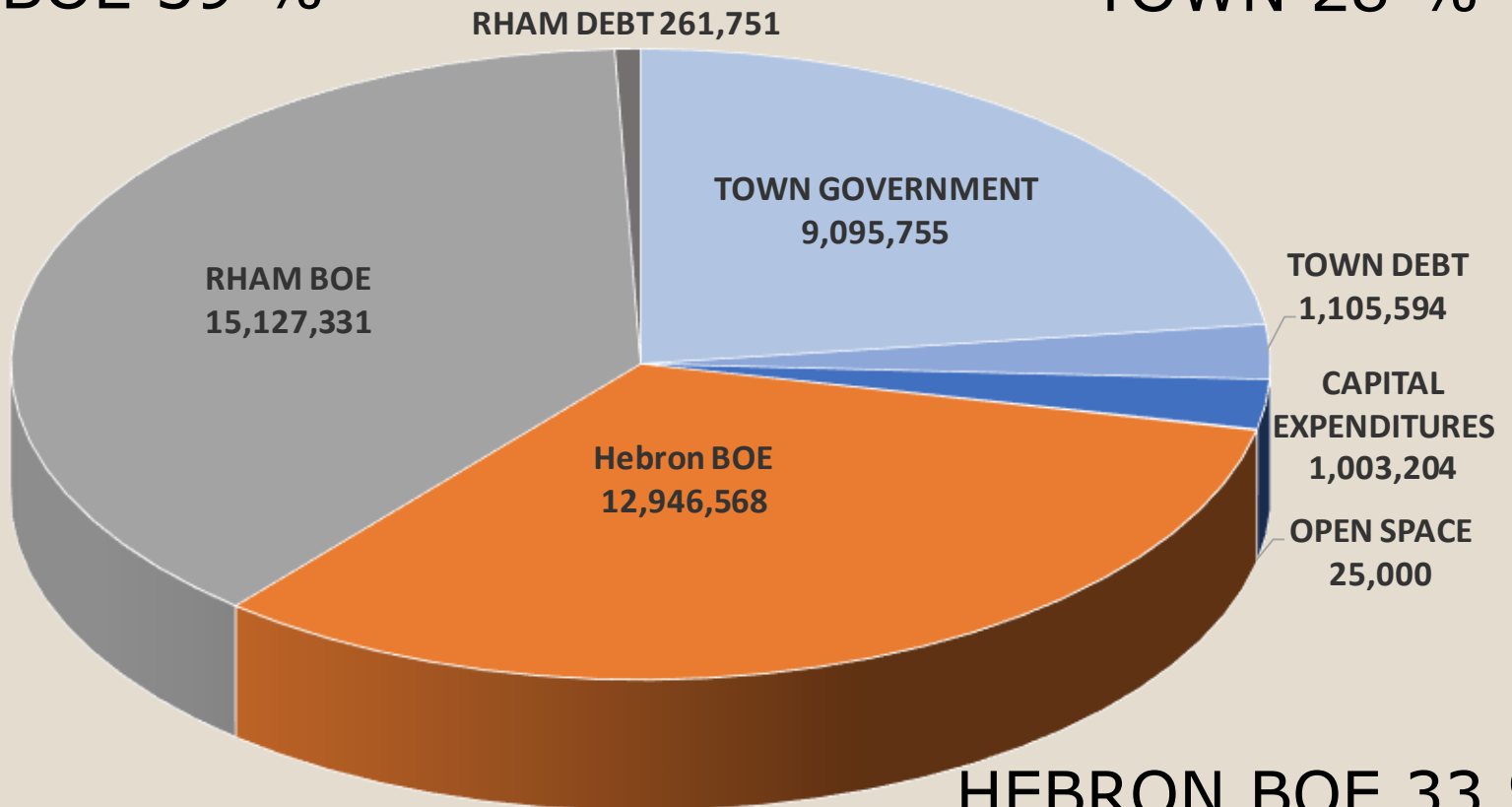
## Levy Calculation - Percent by Town of Total RHAM Population

	20-21	21-22	22-23	23-24
Andover	17.34	17.13	16.63	14.43
Hebron	48.27	46.77	47.17	49.42
Marlborough	34.39	36.10	36.20	36.15

# FY 2023-2024 BUDGET OVERVIEW

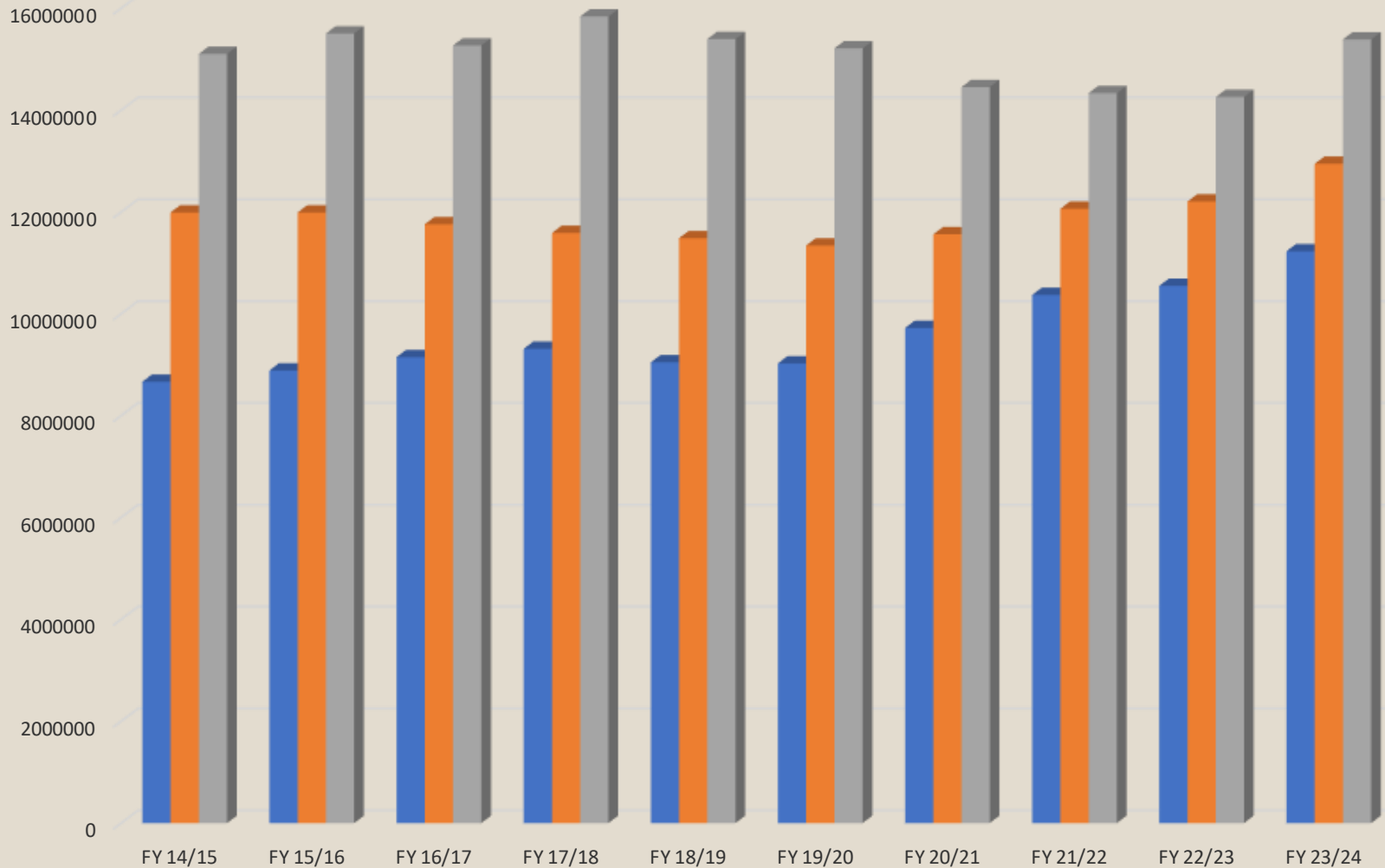
RHAM BOE 39 %

TOWN 28 %



HEBRON BOE 33 %

# EXPENDITURE HISTORY





# RECOMMENDED CIP BUDGET FY 2023-2024

Priority	Project	Amount
1	Road Resurfacing and Road Improvements	\$ 320,930
2	Engineering/Design Public Works Facility	\$ 245,000
3	Replace Truck 52 (2007)	\$ 226,956
4	Jones Street Culvert Replacement - First Year Funding	\$ 55,000
	<b>Total Recommended CIP Budget</b>	<b>\$ 847,886</b>

# RECOMMENDED CIP REVENUE FY 2023-2024

	<u>Approved 2022-2023</u>	<u>Proposed 2023-2024</u>
<b>Balance from Previous Appropriations</b>	<b>\$ 4,452</b>	<b>\$ 33,639</b>
<b>LOCIP Funding</b>	<b>\$ 70,751</b>	<b>\$ 68,830</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>\$ 587,485</u></b>	<b><u>\$ 733,017</u></b>
<b>Total Revenues</b>	<b>\$ 675,088</b>	<b>\$ 847,886</b>

# CAPITAL EXPENDITURES

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

### Public Works Department

Replace Large Dump Body T-48	73,452
Grayville Bridge Replacement	31,000
DPW Roof Repair/Replace	50,735

### Fire Department

Truck 110 Update	20,000
Company # 1 Roof Repair	25,000

### Parks & Recreation

Truck Replacement (2) Utilizing State Surplus	30,000
---	--------

**Total Capital Expenditures \$ 230,187**

# AMERICAN RESCUE PLAN ACT INFORMATION

## American Rescue Plan Act State and Local Recovery Fund

- **\$2,812,714 Received**
- **Funds being utilized to fund Capital Projects:**
  - **Emergency Response Vehicles (Police, ACO and Emergency Management)**
  - **Recreation: Two Playscapes and Other Park/Trail Improvements**
  - **Security Measures: Cyber and Facilities**
  - **Facilities and Grounds Maintenance**
  - **Various Other Projects**

# PROPOSED REVENUE

	<b>ADOPTED</b>	<b>RECOMMENDED</b>		<b>Percent</b>
	<b>2022-2023</b>	<b>2023-2024</b>	<b>Difference</b>	<b>Change</b>
<b>General Government</b>	\$ 786,600	\$ 892,661	\$ 106,061	13.48%
<b>Other State Revenues</b>	400,082	419,447	19,365	4.84%
<b>ECS &amp; Special Ed Grant Funding</b>	5,997,693	5,713,831	(283,862)	-4.73%
<b>Unassigned/Debt Mgmt Contribution</b>	\$ 642,000	\$ 862,000	220,000	34.27%
<b>Back Taxes / Lien Fees</b>	425,000	400,000	(25,000)	-5.88%
<b>Tax Revenue</b>	28,765,545	31,277,264	2,511,719	8.73%
	<b>\$ 37,016,920</b>	<b>\$ 39,565,203</b>	<b>\$ 2,548,283</b>	<b>6.88%</b>

# OCTOBER 1, 2022 GRAND LIST

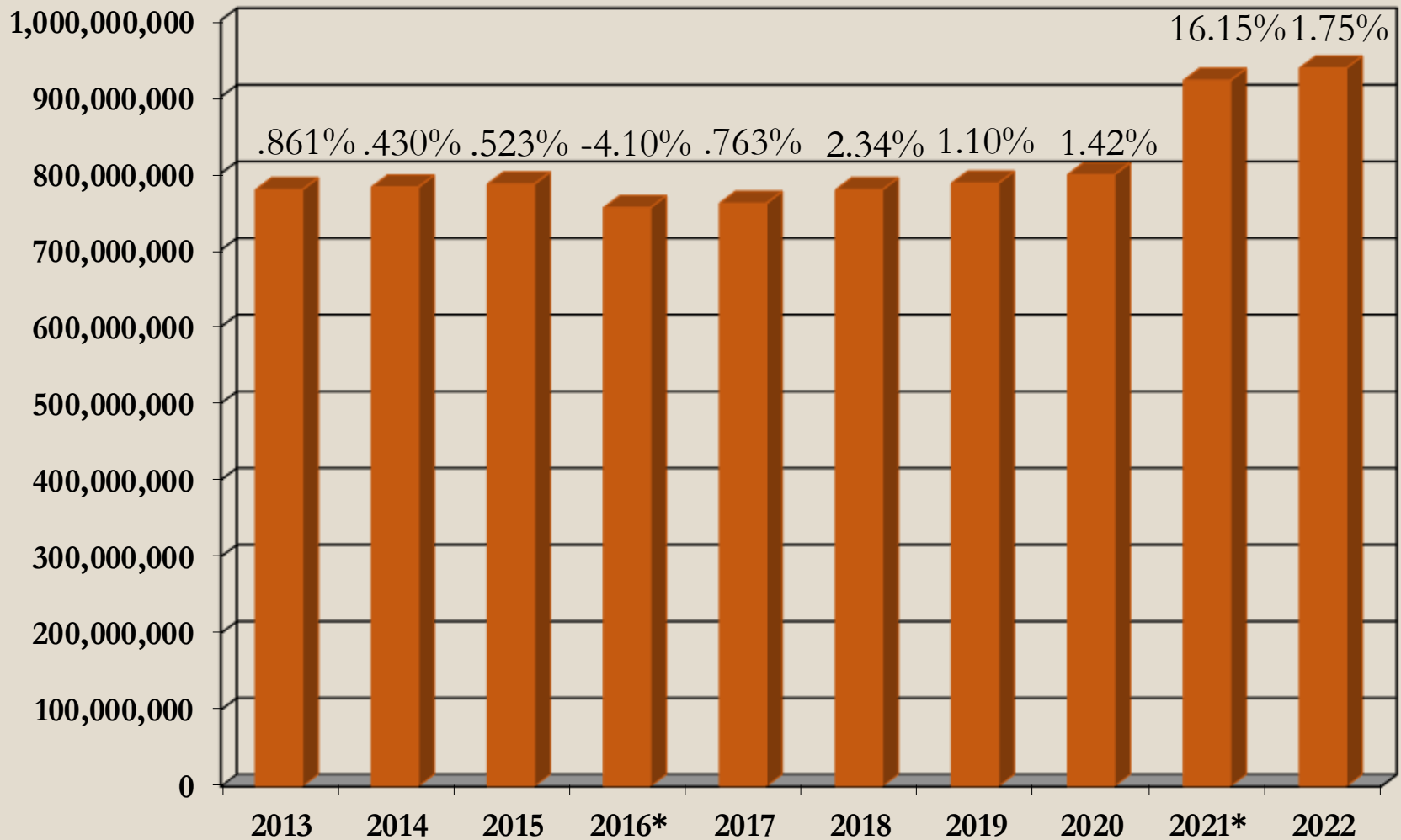
## Grand List Comparative Totals

	2021	2022	Change	%
Real Estate	\$ 792,517,190	\$ 799,558,331	\$ 7,041,141	0.89%
Personal Property	\$ 22,366,080	\$ 26,180,030	\$ 3,813,950	17.05%
Motor Vehicles	\$ 106,385,550	\$ 111,639,720	\$ 5,254,170	4.94%
Total	\$ 921,268,820	\$ 937,378,081	\$ 16,109,261	1.75%

## Grand List Account Comparisons

	2021	2022	Change	%
Real Estate	4,174	4,180	6	0.14%
Personal Property	558	561	3	0.54%
Motor Vehicles	9,630	9,931	301	3.13%

# GRAND LIST PROFILE



# PROPOSED MILL RATE CALCULATION MOTOR VEHICLE

Connecticut MV Tax Cap = 32.46 mills

	GRAND LIST MOTOR VEHICLE
Grand List - October 1, 2022	\$ 111,639,720
Less Board of Assessment Appeals adjustments Reductions to grand list	\$ (521,165)
Adjusted Grand List - October 1, 2022	\$ 111,118,555
Mill Value	\$ 111,119
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 109,452</u>
Mill Rate (per proposed budget)	32.46



# PROPOSED MILL RATE CALCULATION REAL ESTATE & PERSONAL PROPERTY

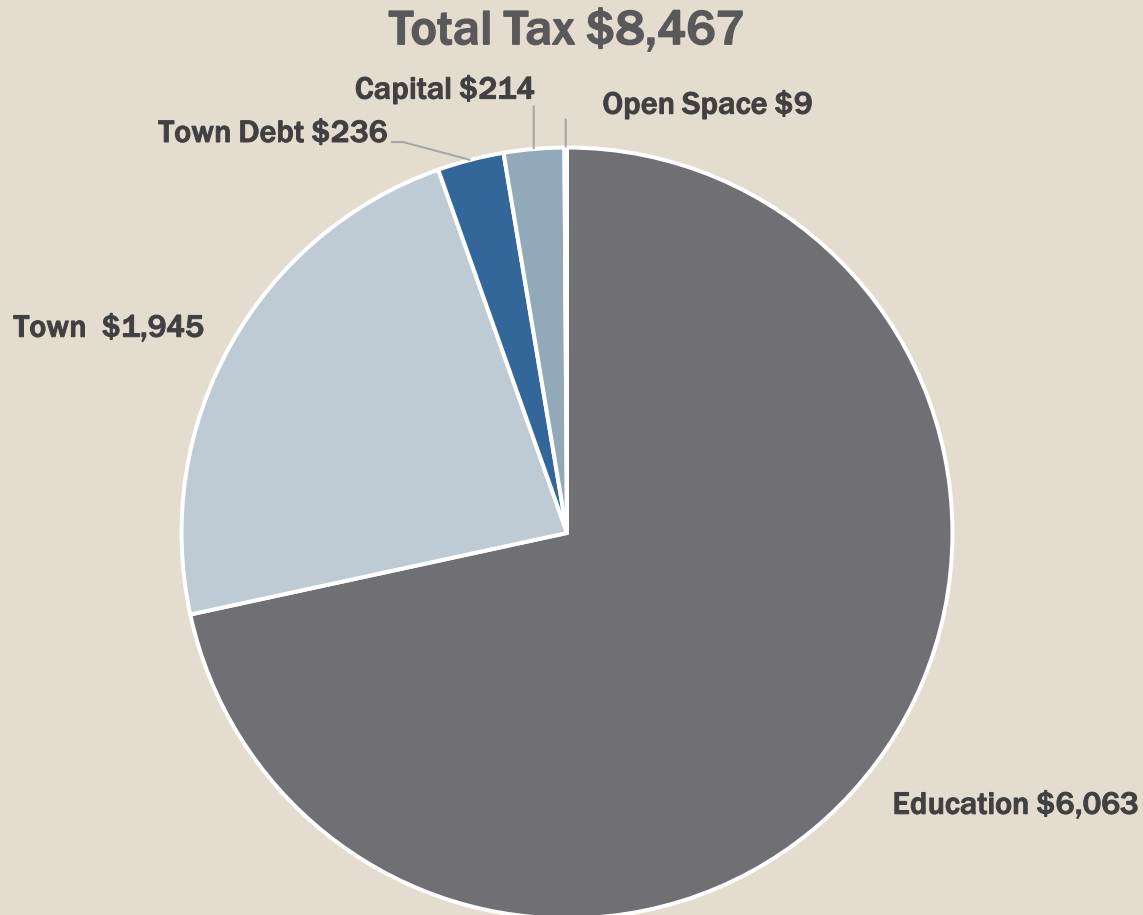
	GRAND LIST REAL ESTATE/ PERSONAL PROPERTY
Grand List - October 1, 2022	\$ 825,738,361
Less Board of Assessment Appeals adjustments Reductions to grand list	\$ (165,570)
Adjusted Grand List - October 1, 2022	\$ 825,572,791
Mill Value	\$ 825,573
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 813,189</u>
Mill Rate (per proposed budget)	34.09

# PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 34.09 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	22-23 TAXES	PROPOSED 23-24 TAXES	PROPOSED 23-24 INCREASE
			31.70	34.09	
2021	\$235,300	\$164,710	\$5,221	\$5,615	\$394
2021	\$354,800	\$248,360	\$7,873	\$8,467	\$594
2021	\$613,500	\$429,450	\$13,614	\$14,640	\$1,026

# TAX BREAKDOWN FOR AVERAGE HOME



# MILL RATE HISTORY

Mill Rate History



\* Revaluation Year

# BREAKDOWN OF MILL RATE INCREASE

## PROPOSED MILL RATE INCREASE 2.39

	Mill	Percent
TOWN	.645	27 %
HEBRON BOE	.693	29 %
RHAM BOE	1.051	44 %

# BALLOT WORDING

## **No. 1**

**SHALL THE TOWN OF HEBRON APPROVE A FY 2023-2024 BUDGET OF \$39,565,203 AS RECOMMENDED BY THE BOARD OF FINANCE?**

**YES      NO**

## **No. 2**

**SHALL THE TOWN OF HEBRON APPROVE A FY 2023-2024 CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$847,886 AS RECOMMENDED BY THE BOARD OF FINANCE?**

**YES      NO**

# BALLOT WORDING

## **No. 3**

**SHALL THE BUDGET OF \$30,598,391 FOR THE OPERATION AND MAINTENANCE OF THE REGIONAL SCHOOL DISTRICT 8 PUBLIC SCHOOL SYSTEM (RHAM) FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024 BE APPROVED?**

**YES      NO**

## **No. 4**

**SHALL THE CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$540,990 AS RECOMMENDED BY THE REGIONAL DISTRICT 8 BOARD OF EDUCATION (RHAM) FOR THE FISCAL YEAR JULY 1, 2023 TO JUNE 30, 2024 BE APPROVED?**

**YES      NO**

# ADVISORY QUESTIONS

If you think a budget item listed below is “just right” please do not answer that question.

- |   |          |         |
|---|----------|---------|
| 1. The TOWN Budget is                       | TOO HIGH | TOO LOW |
| 2. The HEBRON BOARD OF EDUCATION Budget is  | TOO HIGH | TOO LOW |
| 3. The TOWN CIP Budget is                   | TOO HIGH | TOO LOW |
| 4. Hebron’s Share of the RHAM Budget is     | TOO HIGH | TOO LOW |
| 5. Hebron’s Share of the RHAM CIP Budget is | TOO HIGH | TOO LOW |



# 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 2, 2023  
6:00 a.m. – 8:00 p.m.  
Hebron Elementary School**