

PROPOSED HEBRON BUDGET FISCAL YEAR 2024-2025



**Board of Finance
Recommended Budget
Public Hearing
April 16, 2024**

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. Public Comments**
- 6. 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 31st.**
- **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 7, 2024

6:00 a.m. – 8:00 p.m.

Hebron Elementary School

**The Board of Finance will set the mill rate by
June 15th**

PROPOSED BUDGET \$41,090,781*

Spending increase of \$1,975,578 or 5.05 % more than the current year's budget.

	<u>Budget</u>	<u>Change</u>
General Government	\$11,940,264	9.25 %
Hebron Board of Education	\$13,663,914	6.78 %
Hebron Levy - RHAM BOE Budget	\$15,275,896	0.98 %
Hebron's Share RHAM Debt	\$ 210,707	(19.50)%

*Recommended by Board of Finance to April 16, 2024 Public Hearing.

BUDGET DRIVERS

■ TOWN

- Contractual Salary Increases and Compensation Adjustments
- Payroll Accrual (Audit Finding – Required)
- Contractual Increases:
 - Bulky Waste Disposal Fees
 - State Trooper Services

■ HEBRON BOARD OF EDUCATION

- Health Insurance Increase
- Contractual Salary Increases: Year 2 of the Teacher Contract – Double Step
- Special Education Outplacements & Transportation
- Bus Contract Renewal – 4.3 % for Year 1
- AHM Renewal – 5 % Increase
- Facility Inspection and Upgrades

■ RHAM BOARD OF EDUCATION

- Health Insurance Increase
- Contractual Salary Increases
- Special Education Outplacements & Transportation
- Software
- Utilities (Natural Gas and Electricity)
- Instructional & General Supplies

BUDGET REDUCTIONS

	March 1, 2024 Town Manager's Proposed Budget	April 16, 2024 Board of Finance Recommended Budget
Town	\$12,074,174	\$11,940,264
Hebron BOE	\$13,739,881	\$13,663,914
RHAM BOE Levy	<u>\$15,569,939</u>	<u>\$15,486,603</u>
Total Budget	\$41,383,994	\$41,090,781

PROPOSED EXPENDITURES

	ADOPTED Expenditures 2023-2024	PROPOSED Expenditures 2024-2025	Difference	Percent Change
Total Town Budget				
Town Government	\$ 9,075,170	\$ 9,646,664	\$ 571,494	6.30%
Contr. to Capital Improvement	453,602	1,176,734	723,132	159.42%
Contr. to Open Space Acq.	25,000	100,000	75,000	300.00%
Contr. to Capital Projects	230,187	133,650	(96,537)	-41.94%
Contr. to Revaluation	40,000	40,000	-	0.00%
Debt Service	1,105,594	843,216	(262,378)	-23.73%
TOWN GOV'T SUB TOTAL	10,929,553	11,940,264	1,010,711	9.25%
Hebron Board of Education	12,796,568	13,663,914	867,346	6.78%
RHAM Assess(w/o debt)	15,127,331	15,275,896	148,565	0.98%
RHAM Debt Service	261,751	210,707	(51,044)	-19.50%
Total General Government	\$ 39,115,203	\$ 41,090,781	\$ 1,975,578	5.05%

EXPENDITURE HISTORY

	ADOPTED FY 21-22	ADOPTED FY 22-23	ADOPTED FY 23-24	PROPOSED FY 24-25
Town Government	\$ 8,187,133	\$ 8,549,194	\$ 9,075,170	\$ 9,646,664
Contribution to CIP	768,877	587,485	453,602	1,176,734
Contribution to Capital Projects	152,022	156,796	230,187	133,650
Contribution to Revaluation	50,000	40,000	40,000	40,000
Open Space	125,000	125,000	25,000	100,000
Debt Service	1,086,298	1,092,124	1,105,594	843,216
TOTAL	\$ 10,369,330	\$ 10,550,599	\$ 10,929,553	\$ 11,940,264
Hebron Board of Education	\$ 12,063,673	\$ 12,207,294	\$ 12,796,568	\$ 13,663,914
RHAM Levy (Operating & Debt)	\$ 13,971,476	\$ 14,259,027	\$ 15,389,082	\$ 15,486,603
TOTAL BUDGET	\$ 36,404,479	\$ 37,016,920	\$ 39,115,203	\$ 41,090,781

HEBRON BOARD OF EDUCATION BUDGET HISTORY

ADOPTED FY 21-22	ADOPTED FY 22-23	ADOPTED FY 23-24	REQUESTED FY 24-25
\$12,063,673 4.34 %	\$12,207,293 1.19 %	\$12,796,568 4.83 %	\$13,663,914 6.78 %

Board of Finance Proposed 6.78%
\$13,663,914

HEBRON BOARD OF EDUCATION

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 CIP and ARPA Funds
- Debt Service Payments for Construction Projects
- Waiver of Building Permit Fees
- Active Assailant Insurance Policy

Example: FY 2022-2023 In-Kind Services = \$202,504

RHAM BUDGET LEVY

Proposed RHAM Operating Budget \$31,294,010

Plus

Capital Improvement Program Budget

\$499,777

Net Increase of \$654,406 or 2.10 %

Proposed RHAM Budget Levy to Hebron:

RHAM Operating Levy	\$15,686,187
RHAM Debt Levy	\$ 210,707
Less Credit (22-23)	(\$ 410,291)
TOTAL RHAM LEVY	\$15,486,603

RHAM LEVY

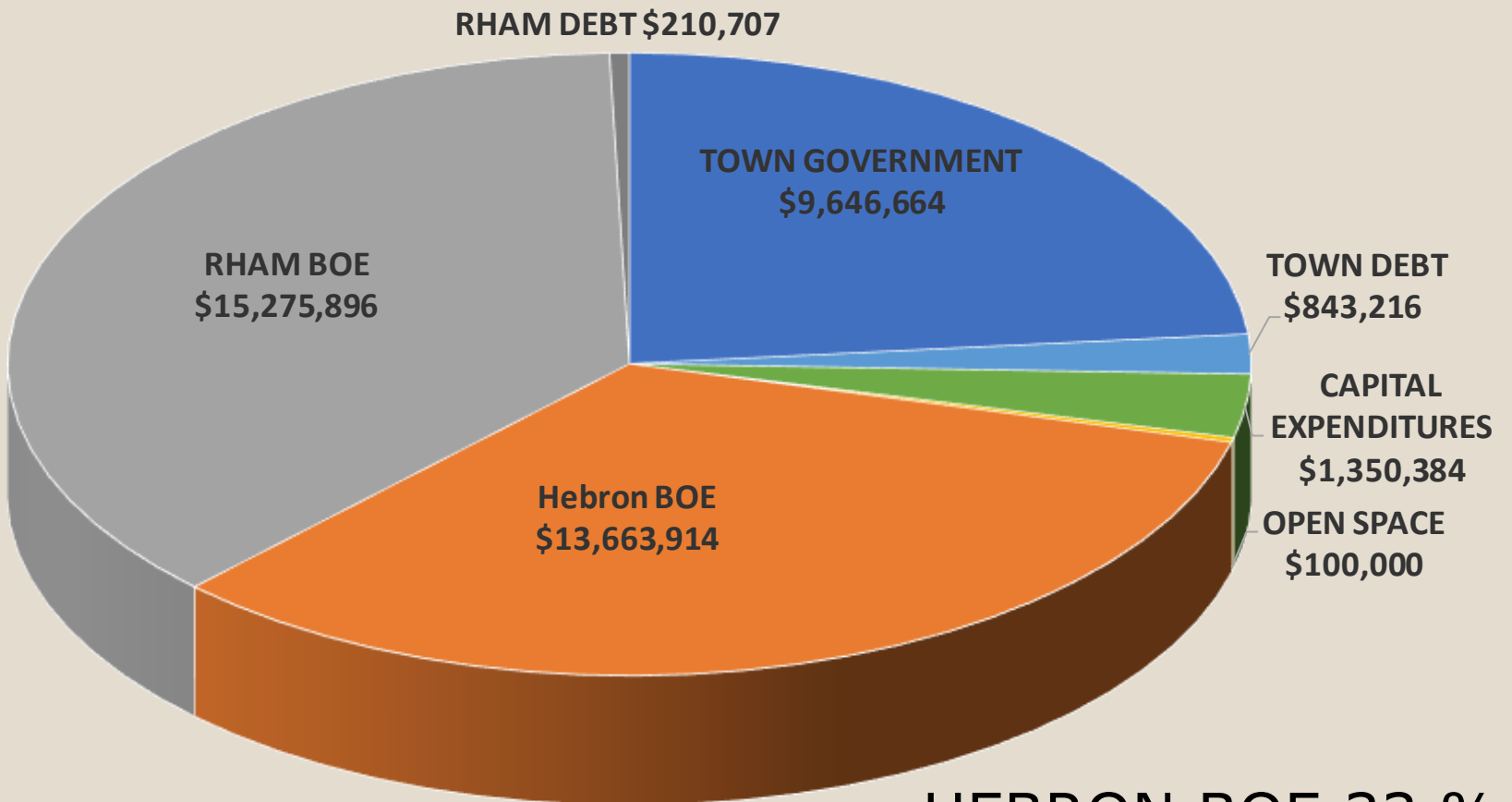
Levy Calculation

	21-22	22-23	23-24	24-25
Andover	17.13	16.63	14.43	13.43
Hebron	46.77	47.17	49.42	50.00
Marlborough	36.10	36.20	36.15	36.57

FY 2024-2025 BUDGET OVERVIEW

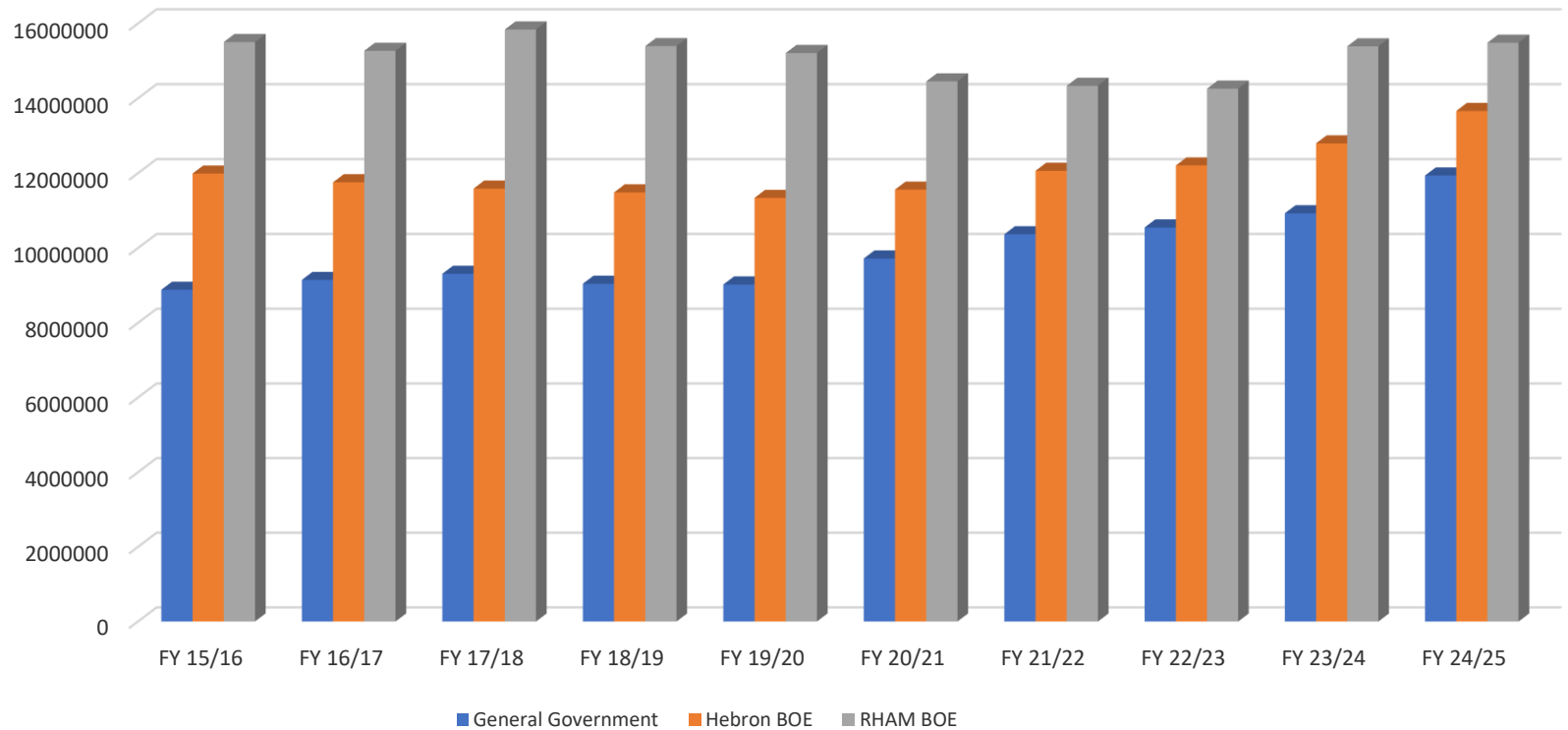
RHAM BOE 38 %

TOWN 29 %



HEBRON BOE 33 %
14

EXPENDITURE HISTORY



RECOMMENDED CIP BUDGET FY 2024-2025

Project	Amount
Road Resurfacing and Road Improvements	\$ 330,558
Replace Truck 45 (2005)	\$ 275,466
Jones Street Culvert Replacement - Second (Final) Year Funding	\$ 44,500
HBOE - GHS School Roof Restoration	\$ 500,000
HBOE - HES School Roof Restoration	\$ 100,000
Senior Center Parking Drainage, Repave and Expansion	\$ 75,000
Total Recommended CIP Budget	\$ 1,325,524

RECOMMENDED CIP REVENUE FY 2024-2025

	Approved 2023-2024	Proposed 2024-2025
Balance from Previous Appropriations	\$ 33,639	\$ 5,238
LOCIP Funding	\$ 68,830	\$ 102,152
Funding from Other Sources: Public Safety Fund	\$ 11,400	\$ 11,400
Interest	\$ 1,000	\$ 30,000
General Fund Contribution	\$ 488,017	\$ 1,176,734
Total Revenues	\$ 602,886	\$ 1,325,524
Completed Project Balances		
Large Dump Truck 20-21	5,000	
Large Dump Truck 22-23	238	
	5,238	

CAPITAL EXPENDITURES

\$10,000 - \$75,000

Public Works Department

Wacker Neuson Light Tower (share with P & R) 13,068

Fire Department

Truck 110 Update 30,000

Holmatro Combi Rescue Tool Co # 3 14,582

Parks & Recreation

Sandpro Infield Groomer 24,000

Trail Resurfacing 22,000

Building/Planning/Health

Water Engineering Services 30,000

Total Capital Expenditures \$ 133,650

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, Skate Park, Pickleball Courts and Other Park/Trail Improvements**
 - **Security Measures: Cyber and Facilities**
 - **Facilities and Grounds Maintenance and Infrastructure Improvements**
 - **Various Other Projects**

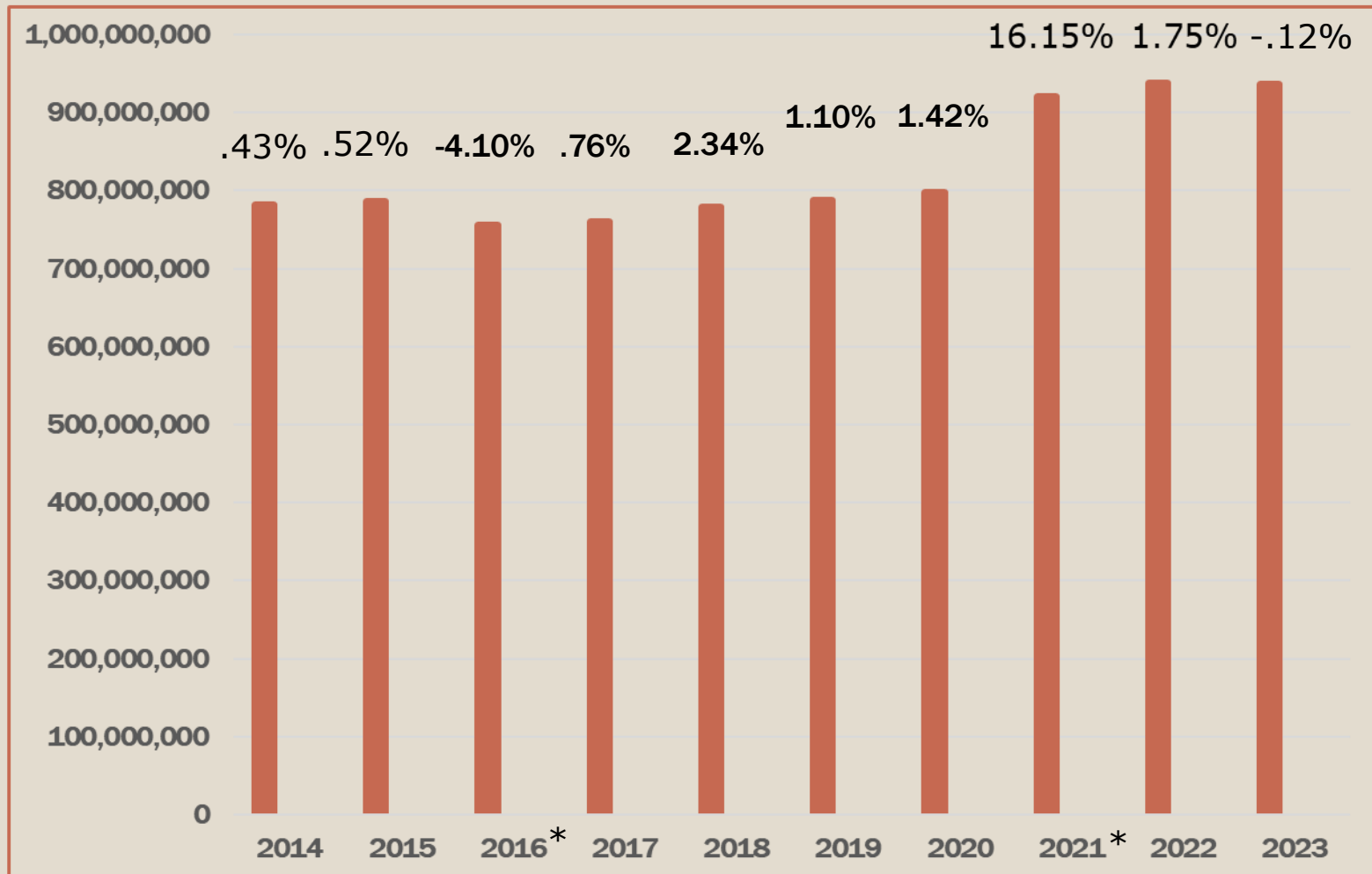
PROPOSED REVENUE

	ADOPTED	PROPOSED		Percent
	2023-2024	2024-2025	Difference	Change
General Government	\$ 892,661	\$ 1,260,855	\$ 368,194	41.25%
Other State Revenues	419,447	492,924	73,477	17.52%
ECS & Special Ed Grant Funding	5,997,693	5,997,693	-	0.00%
Debt Management Contribution	862,000	862,000	-	0.00%
Fund Balance Contribution		500,000	500,000	
Back Taxes / Lien Fees	400,000	400,000	-	0.00%
Tax Revenue	<u>30,543,402</u>	<u>31,577,309</u>	<u>1,033,907</u>	<u>3.39%</u>
	\$ 39,115,203	\$ 41,090,781	\$ 1,975,578	5.05%

OCTOBER 1, 2023 GRAND LIST

Grand List Comparative Totals				
	2022	2023	Change	%
Real Estate	\$ 799,558,331	\$ 803,605,111	\$ 4,046,780	0.51%
Personal Property	\$ 26,180,030	\$ 27,628,210	\$ 1,448,180	5.53%
Motor Vehicles	\$ 111,639,720	\$ 104,975,470	\$(6,664,250)	-5.97%
Total	\$ 937,378,081	\$ 936,208,791	\$(1,169,290)	-0.12%
Grand List Account Comparisons				
	2022	2023	Change	%
Real Estate	4,180	4,180	0	0.00%
Personal Property	561	578	17	3.03%
Motor Vehicles	9,931	9,909	(22)	-0.22%

GRAND LIST PROFILE



PROPOSED MILL RATE CALCULATION MOTOR VEHICLE

Connecticut MV Tax Cap = 32.46 mills

	GRAND LIST MOTOR VEHICLE
Grand List - October 1, 2023	\$ 104,975,470
Less Board of Assessment Appeals adjustments Reductions to Grand List	\$ (455,598)
Adjusted Grand List - October 1, 2023	\$ 104,519,872
Mill Value	\$ 104,520
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 102,952</u>
Mill Rate (per proposed budget)	32.46

PROPOSED MILL RATE CALCULATION REAL ESTATE & PERSONAL PROPERTY

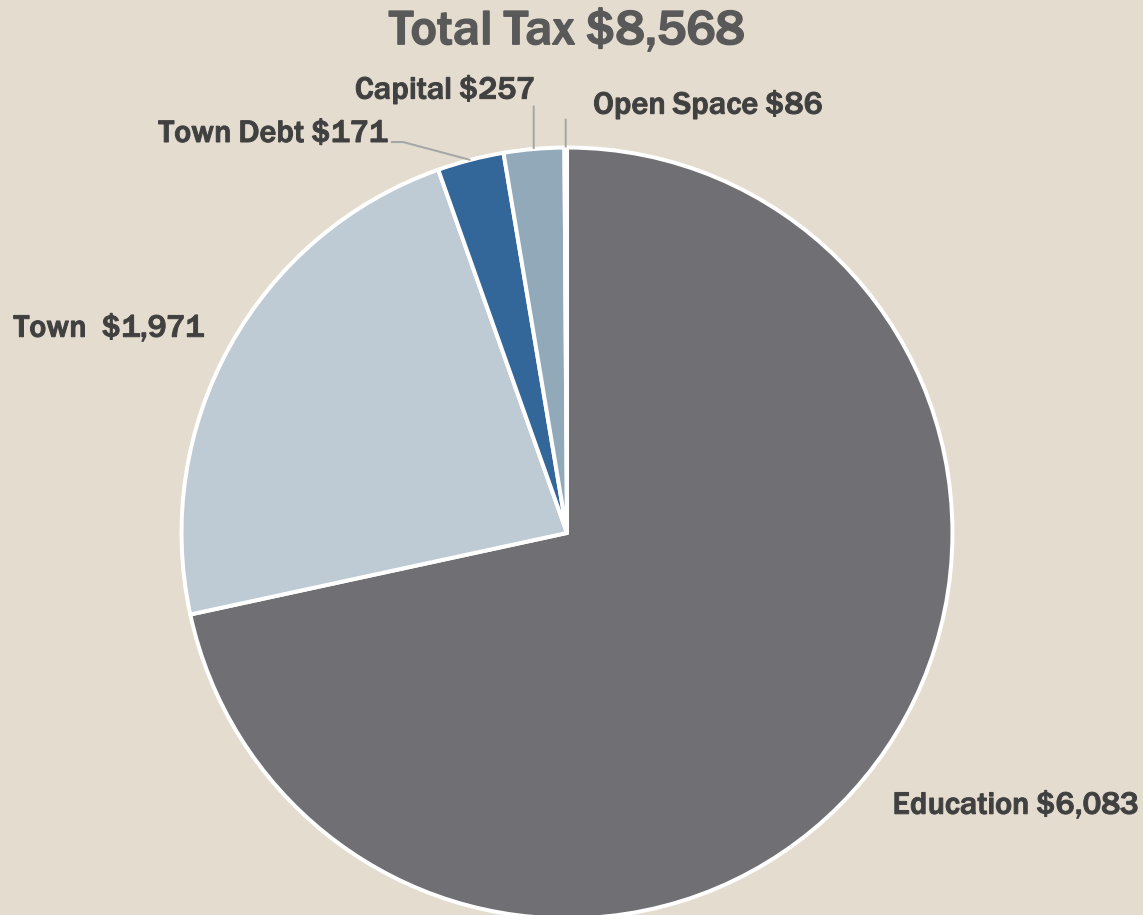
	GRAND LIST REAL ESTATE/ PERSONAL PROPERTY
Grand List - October 1, 2023	\$ 831,233,321
Less Board of Assessment Appeals adjustments Reductions to Grand List	\$ (324,000)
Adjusted Grand List - October 1, 2023	\$ 830,909,321
Mill Value	\$ 830,909
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 818,446</u>
Mill Rate (per proposed budget)	34.50

PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE - 34.50 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	23-24 TAXES	PROPOSED 24-25 TAXES	PROPOSED 24-25 INCREASE
			33.19	34.50	
2021	\$235,300	\$164,710	\$5,467	\$5,682	\$215
2021	\$354,800	\$248,360	\$8,243	\$8,568	\$325
2021	\$613,500	\$429,450	\$14,253	\$14,816	\$563

TAX BREAKDOWN FOR AVERAGE HOME



MILL RATE HISTORY

Mill Rate History



* Revaluation Year

BALLOT WORDING

No. 1

SHALL THE TOWN OF HEBRON APPROVE A FY 2024-2025 BUDGET OF \$41,090,781 AS RECOMMENDED BY THE BOARD OF FINANCE?

YES NO

No. 2

SHALL THE TOWN OF HEBRON APPROVE A FY 2024-2025 CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$1,325,524 AS RECOMMENDED BY THE BOARD OF FINANCE?

YES NO

BALLOT WORDING

No. 3

SHALL THE BUDGET OF \$31,294,010 FOR THE OPERATION AND MAINTENANCE OF THE REGIONAL SCHOOL DISTRICT 8 PUBLIC SCHOOL SYSTEM (RHAM) FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025 BE APPROVED?

YES NO

No. 4

SHALL THE CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$499,777 AS RECOMMENDED BY THE REGIONAL DISTRICT 8 BOARD OF EDUCATION (RHAM) FOR THE FISCAL YEAR JULY 1, 2024 TO JUNE 30, 2025 BE APPROVED?

YES NO

COMMENTS / QUESTIONS

- Each person wishing to comment will be recognized
- Please keep your comments to three minutes or less to allow all to participate
- 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

**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 7, 2024
6:00 a.m. – 8:00 p.m.
Hebron Elementary School**