

# PROPOSED HEBRON BUDGET FISCAL YEAR 2025-2026

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 10, 2025**

# **PUBLIC HEARING AGENDA**

- 1. Budget Process**
- 2. Expenditure Summary and History**
- 3. Capital Improvements**
- 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 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 6, 2025**

**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 \$42,510,501\*

**Spending increase of \$1,419,720 or 3.46 %  
more than the current year's budget.**

|                               | <u>Budget</u> | <u>Change</u> |
|-------------------------------|---------------|---------------|
| General Government            | \$11,606,901  | (2.79)%       |
| Hebron Board of Education     | \$14,336,633  | 4.92 %        |
| Hebron Levy - RHAM BOE Budget | \$16,057,776  | 6.87 %        |
| Hebron's Share RHAM CIP       | \$ 293,770    | 17.56 %       |
| Hebron's Share RHAM Debt      | \$ 215,521    | 2.28 %        |

**\*Recommended by Board of Finance to April 10, 2025 Public Hearing.**

# BUDGET DRIVERS

## ■ TOWN

- Contractual Salary Increases and Compensation Adjustments
- State of Connecticut Minimum Wage and Paid Sick Leave
- Electricity rate increases affecting all departments
- Fire Department Staffing and Support
- Senior Center Clerical Position (Grant Funding Ended)
- RHAM Levy

## ■ HEBRON BOARD OF EDUCATION

- Year 3 of the Teacher Contract – Increasing starting salary
- Health Insurance – 7% Increase
- AHM Renewal – 5% Increase
- Outplacements – 15% Increase in tuition for private placements
- Continued upward trend of students with special needs
- Continued upward trend of students with mental health needs combined with the sunseting state mental health workers grant
- Enrollment demands of Kindergarten and Preschool

## ■ RHAM BOARD OF EDUCATION

- Health Insurance (7% increase)
- Contractual Salary Increases
- Special Education Purchased Services
- Technology Hardware & Software
- Transportation
- Utilities (water, sewer, propane, electricity)

# PROPOSED EXPENDITURES

|                                 | ADOPTED<br>Expenditures<br>2024-2025 | PROPOSED<br>Expenditures<br>2025-2026 | Difference          | Percent<br>Change |
|---------------------------------|--------------------------------------|---------------------------------------|---------------------|-------------------|
| <b>Total Town Budget</b>        |                                      |                                       |                     |                   |
| Town Government                 | \$ 9,646,664                         | \$ 10,002,479                         | \$ 355,815          | 3.69%             |
| Contr. to Capital Improvement   | 1,176,734                            | 489,736                               | (686,998)           | -58.38%           |
| Contr. to Open Space Acq.       | 100,000                              | 50,000                                | (50,000)            | -50.00%           |
| Contr. to Capital Projects      | 133,650                              | 467,040                               | 333,390             | 249.45%           |
| Contr. to Revaluation           | 40,000                               | (40,000)                              | (40,000)            | -100.00%          |
| Debt Service                    | 843,216                              | 597,646                               | (245,570)           | -29.12%           |
| <b>TOWN GOV'T SUB TOTAL</b>     | <b>11,940,264</b>                    | <b>11,606,901</b>                     | <b>(333,363)</b>    | <b>-2.79%</b>     |
| Hebron Board of Education       | 13,663,914                           | 14,336,533                            | 672,619             | 4.92%             |
| RHAM Assess(w/o debt & CIP)     | 15,026,007                           | 16,057,776                            | 1,031,769           | 6.87%             |
| RHAM CIP                        | 249,889                              | 293,770                               | 43,881              | 17.56%            |
| RHAM Debt Service               | 210,707                              | 215,521                               | 4,814               | 2.28%             |
| <b>Total General Government</b> | <b>\$ 41,090,781</b>                 | <b>\$ 42,510,501</b>                  | <b>\$ 1,419,720</b> | <b>3.46%</b>      |

# EXPENDITURE HISTORY

|   | ADOPTED<br>FY 22-23         | ADOPTED<br>FY 23-24         | ADOPTED<br>FY 24-25         | PROPOSED<br>FY 25-26        |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Town Government                         | \$ 8,549,194                | \$ 9,075,170                | \$ 9,646,664                | \$ 10,002,479               |
| Contribution to CIP                     | 587,485                     | 453,602                     | 1,176,734                   | 489,736                     |
| Contribution to Capital Projects        | 156,796                     | 230,187                     | 133,650                     | 467,040                     |
| Contribution to Revaluation             | 40,000                      | 40,000                      | 40,000                      |                             |
| Open Space                              | 125,000                     | 25,000                      | 100,000                     | 50,000                      |
| Debt Service                            | 1,092,124                   | 1,105,594                   | 843,216                     | 597,646                     |
| <b>TOTAL</b>                            | <b>\$ 10,550,599</b>        | <b>\$ 10,929,553</b>        | <b>\$ 11,940,264</b>        | <b>\$ 11,606,901</b>        |
| Hebron Board of Education               | \$ 12,207,294               | \$ 12,796,568               | \$ 13,663,914               | \$ 14,336,533               |
| RHAM Levy* (Operating & Debt)           | <u>\$ 14,259,027</u>        | <u>\$ 15,389,082</u>        | <u>\$ 15,486,603</u>        | <u>\$ 16,567,067</u>        |
| <b>TOTAL BUDGET</b>                     | <b><u>\$ 37,016,920</u></b> | <b><u>\$ 39,115,203</u></b> | <b><u>\$ 41,090,781</u></b> | <b><u>\$ 42,510,501</u></b> |
| <b>* RHAM HEBRON STUDENT POPULATION</b> | <b>47.17%</b>               | <b>49.42%</b>               | <b>50.00%</b>               | <b>51.95%</b>               |



# BUDGET REDUCTIONS

|                      | <b>March 1, 2025<br/>Town Manager's<br/>Proposed Budget</b> | <b>April 10, 2025<br/>Board of Finance<br/>Recommended Budget</b> |
|----------------------|---|---|
| <b>Town</b>          | <b>\$11,916,831</b>   | <b>\$11,606,901</b>   |
| <b>Hebron BOE</b>    | <b>\$14,449,965</b>   | <b>\$14,336,533</b>   |
| <b>RHAM BOE Levy</b> | <b><u>\$16,560,224</u></b>                                  | <b><u>\$16,567,067</u></b>  |
| <b>Total Budget</b>  | <b>\$42,927,020</b>   | <b>\$42,510,501</b>   |

# HEBRON BOARD OF EDUCATION BUDGET HISTORY

| <b>ADOPTED<br/>FY 22-23</b>          | <b>ADOPTED<br/>FY 23-24</b>          | <b>ADOPTED<br/>FY 24-25</b>          | <b>REQUESTED<br/>FY 25-26</b>        |
|--------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>\$12,207,293</b><br><b>1.19 %</b> | <b>\$12,796,568</b><br><b>4.83 %</b> | <b>\$13,663,914</b><br><b>6.78 %</b> | <b>\$14,336,533</b><br><b>4.92 %</b> |

**Board of Finance Proposed 4.92%**  
**\$14,336,533**

# 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
- Active Assailant Insurance

***FY 2023-2024 In-Kind Services = \$233,317***

# RHAM LEVY

Levy Calculation is based on student population

|             | <u>FY 22-23</u> | <u>FY 23-24</u> | <u>FY 24-25</u> | <u>FY 25-26</u> |
|-------------|-----------------|-----------------|-----------------|-----------------|
| Andover     | <b>16.63</b>    | <b>14.43</b>    | <b>13.43</b>    | <b>12.99</b>    |
| Hebron      | <b>47.17</b>    | <b>49.42</b>    | <b>50.00</b>    | <b>51.95</b>    |
| Marlborough | <b>36.20</b>    | <b>36.15</b>    | <b>36.57</b>    | <b>35.06</b>    |

# **RHAM BUDGET & HEBRON'S LEVY**

**Proposed RHAM Operating Budget \$32,054,585**  
**Plus**  
**Capital Improvement Program Budget**  
**\$565,487**

**Net Increase of \$826,285 or 2.60 %**

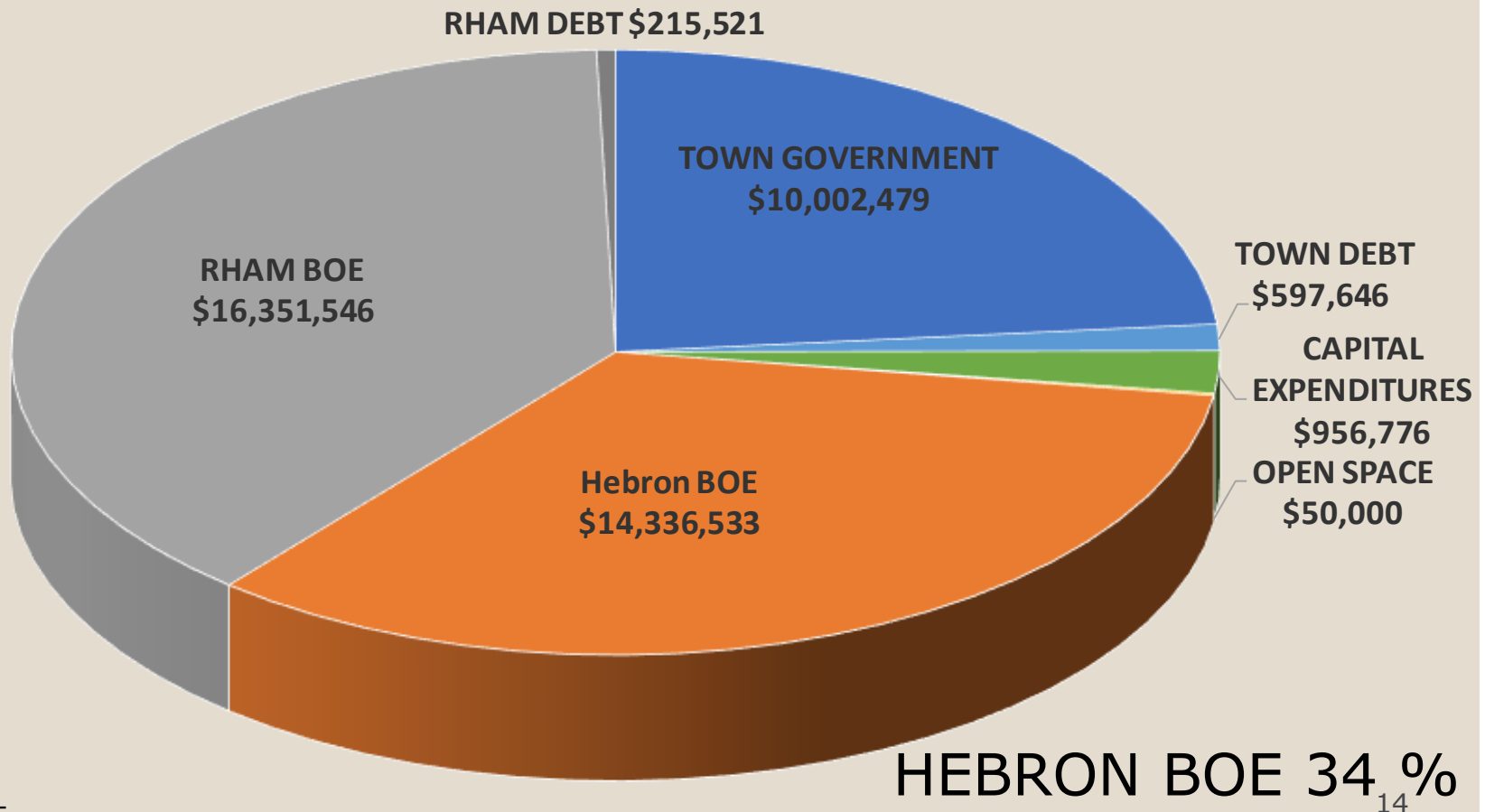
## **Proposed RHAM Budget Levy to Hebron:**

|                            |                     |
|----------------------------|---------------------|
| <b>RHAM Operating Levy</b> | <b>\$16,730,606</b> |
| <b>RHAM Debt Levy</b>      | <b>215,521</b>      |
| <b>Less Credit (23-24)</b> | <b>( 379,060)</b>   |
| <b>TOTAL RHAM LEVY</b>     | <b>\$16,567,067</b> |

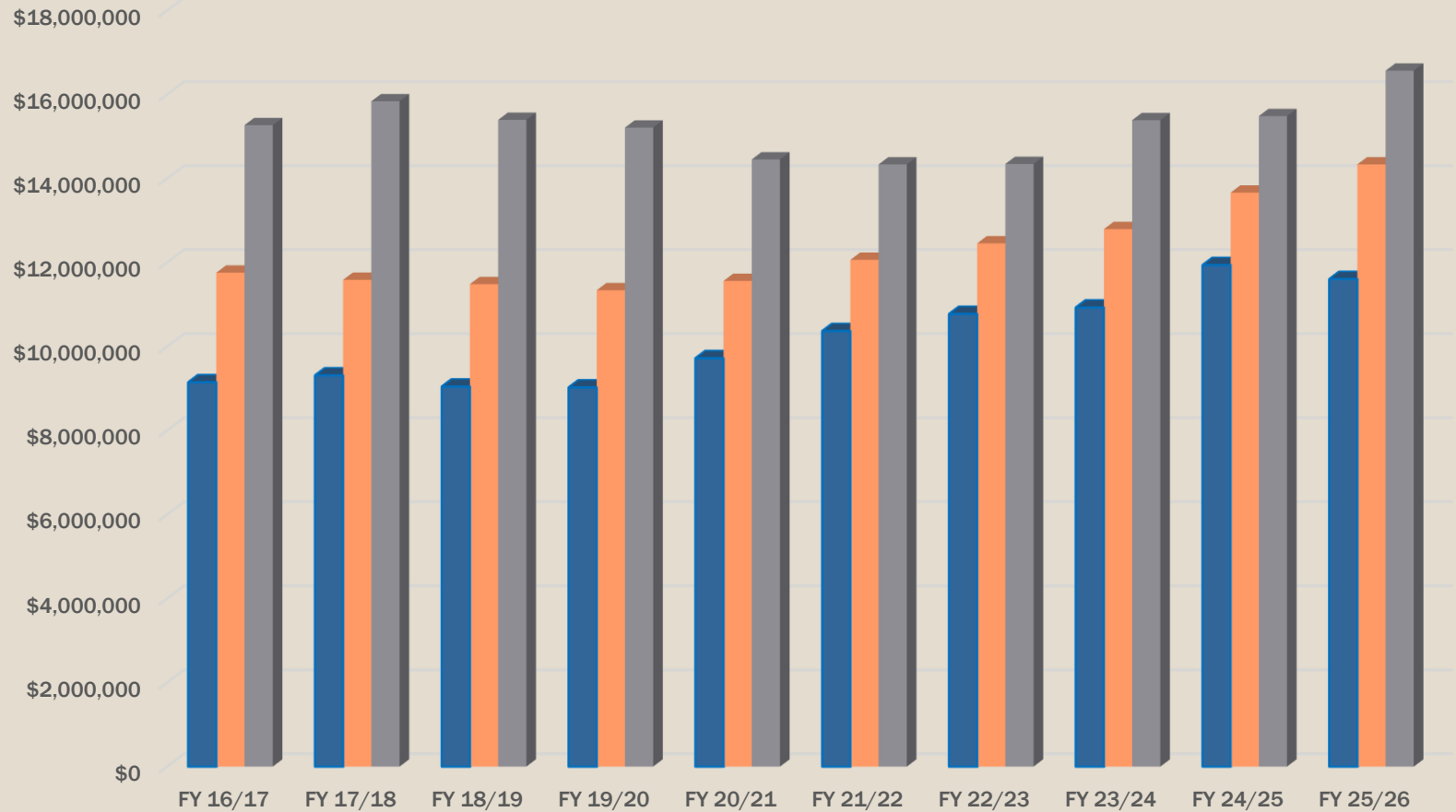
# FY 2025-2026 BUDGET OVERVIEW

RHAM BOE 39 %

TOWN 27 %



# EXPENDITURE HISTORY



# RECOMMENDED CIP BUDGET

## FY 2025-2026

| Project   | Amount            |
|---|-------------------|
| Road Resurfacing and Road Improvements                          | \$ 340,475        |
| Douglas Library Parking Lot Paving                              | \$ 173,919        |
| Hebron Green Design Services (2023 STEAP Grant Match)           | \$ 100,000        |
| Horton House Improvements                                       | \$ 92,800         |
| Replace Ambulance Stretcher and Stretcher Lift                  | \$ 77,840         |
| Senior Center Parking Drainage and Repave - Second Year Funding | \$ 32,500         |
| Total Recommended CIP Budget                                    | <u>\$ 817,534</u> |



# RECOMMENDED CIP REVENUE

## FY 2025-2026

|  | Approved<br>2024-2025 | Proposed<br>2025-2026 |
|--|-----------------------|-----------------------|
| Balance from Previous Appropriations           | \$ 5,238              | \$ 184,169            |
| LOCIP Funding                                  | \$ 102,152            | \$ 102,229            |
| Funding from Other Sources: Public Safety Fund | \$ 11,400             | \$ 11,400             |
| Interest                                       | \$ 30,000             | \$ 30,000             |
| General Fund Contribution                      | \$ 1,176,734          | \$ 489,736            |
| Total Revenues                                 | \$ 1,325,524          | \$ 817,534            |

# CAPITAL EXPENDITURES

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

### Public Works Department

|                                 |        |
|---------------------------------|--------|
| Wellswood Pipe Relining         | 45,400 |
| Crew Cab Pickup Truck (Truck 4) | 30,000 |
| Transfer Station Container      | 10,000 |

### Fire Department

|                                   |        |
|-----------------------------------|--------|
| Ductless Splits HVAC Co # 1       | 28,250 |
| Holmatro Combi Rescue Tool Co # 2 | 17,919 |
| Fire Station Fire Alarm Systems   | 74,471 |

### Parks & Recreation

|   |        |
|---|--------|
| Replacement of two (2) trucks (Truck 40 and Truck 54) | 40,000 |
| Veteran's Park Upgrades                               | 65,000 |

### Building/Planning/Health

|                                       |        |
|---------------------------------------|--------|
| Village Square Market Review          | 12,000 |
| Yaps House Demolition                 | 25,000 |
| Hebron Center Water Supply Test Wells | 44,000 |
| Landscape Improvements:               | 50,000 |

St. Peter's Field, GHS, HES, Hebron Green

|  |        |
|--|--------|
| Hebron Green Lighting Electrical Upgrade | 25,000 |
|--|--------|

|                            |            |
|----------------------------|------------|
| Total Capital Expenditures | \$ 467,040 |
|----------------------------|------------|

# OTHER CAPITAL FUNDING

- **ARPA Funds of \$2,812,714 Received**
  - Being utilized to fund eligible Capital Projects
- **April 24, 2025 Special Town Meeting to fund:**
  - Gilead Hill School Roof
  - DPW Design
- **Other Future Capital Obligations to be financed:**
  - DPW Project Construction on Old Colchester Road
  - Other Capital Projects including emergency apparatus, road repairs, PWD vehicles, WPCA infrastructure improvements

# PROPOSED REVENUE

|   | <b>ADOPTED<br/>2024-2025</b> | <b>PROPOSED<br/>2025-2026</b> | <b>Difference</b>   | <b>Percent<br/>Change</b> |
|---|------------------------------|-------------------------------|---------------------|---------------------------|
| <b>General Government</b>                 | <b>\$ 1,260,855</b>          | <b>\$ 1,464,386</b>           | <b>\$ 203,531</b>   | <b>16.14%</b>             |
| <b>Other State Revenues</b>               | <b>492,924</b>               | <b>648,290</b>                | <b>155,366</b>      | <b>31.52%</b>             |
| <b>ECS &amp; Special Ed Grant Funding</b> | <b>5,997,693</b>             | <b>5,738,509</b>              | <b>(259,184)</b>    | <b>-4.32%</b>             |
| <b>Debt Management Contribution</b>       | <b>862,000</b>               |                               | <b>(862,000)</b>    | <b>-100.00%</b>           |
| <b>Fund Balance Contribution</b>          | <b>500,000</b>               | <b>500,000</b>                | <b>-</b>            | <b>0.00%</b>              |
| <b>Back Taxes / Lien Fees</b>             | <b>400,000</b>               | <b>400,000</b>                | <b>-</b>            | <b>0.00%</b>              |
| <b>Tax Revenue</b>                        | <b>31,577,309</b>            | <b>33,759,316</b>             | <b>2,182,007</b>    | <b>6.91%</b>              |
|   | <b>\$ 41,090,781</b>         | <b>\$ 42,510,501</b>          | <b>\$ 1,419,720</b> | <b>3.46%</b>              |

# OCTOBER 1, 2024 GRAND LIST

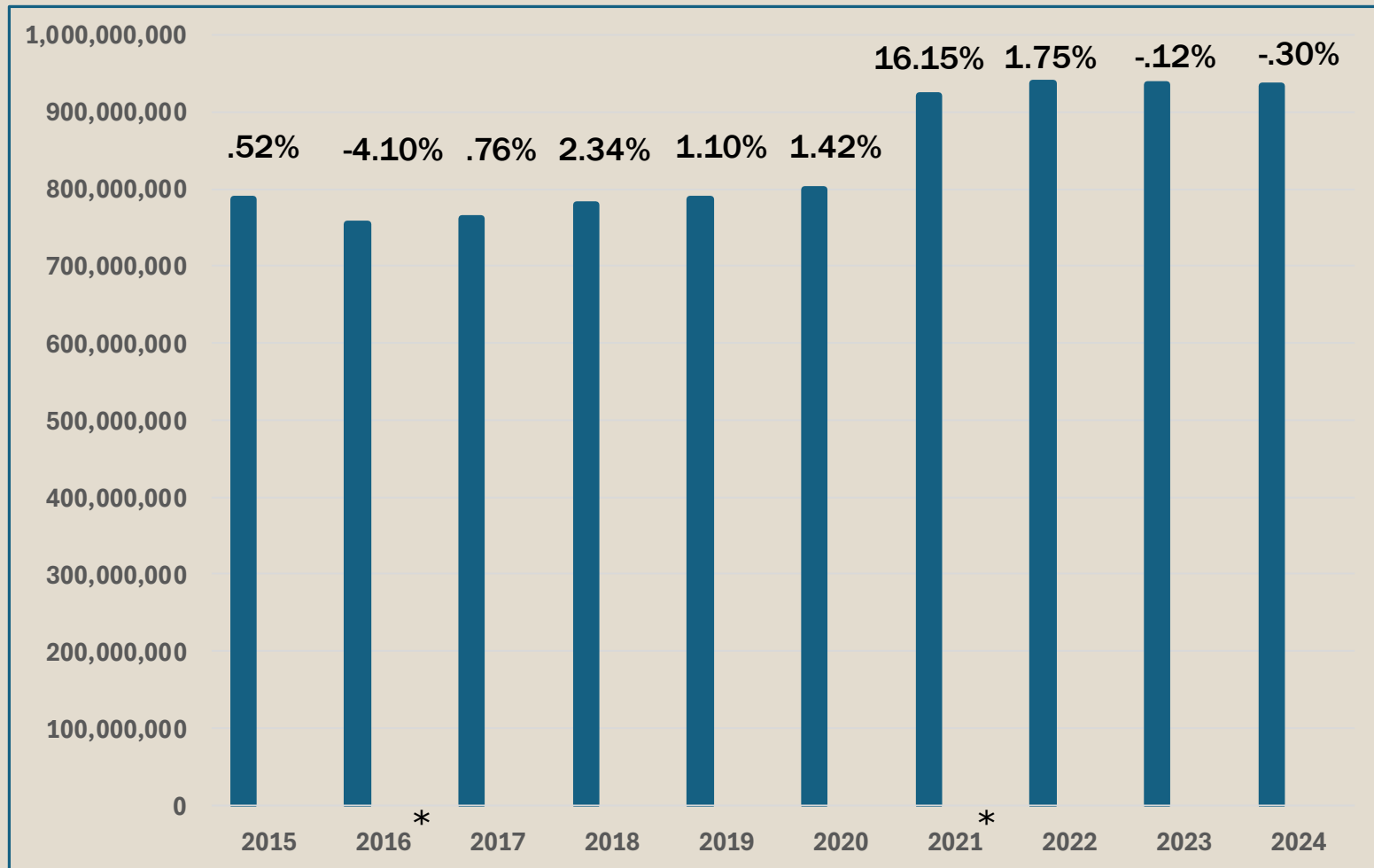
## Grand List Comparative Totals

|                   | 2023          | 2024          | Change     | %      |
|-------------------|---------------|---------------|------------|--------|
| Real Estate       | \$803,605,111 | \$804,290,931 | \$685,820  | 0.00%  |
| Personal Property | \$27,628,210  | \$28,318,764  | \$690,554  | 2.50%  |
| Motor Vehicles    | \$104,975,470 | \$100,749,440 | -4,226,030 | -4.00% |
| Total             | \$936,208,791 | \$933,359,135 | -2,849,656 | -0.30% |

## Grand List Account Comparisons

|                   | 2023  | 2024  | Change | %      |
|-------------------|-------|-------|--------|--------|
| Real Estate       | 4,180 | 4,181 | 1      | 0.00%  |
| Personal Property | 578   | 540   | (38)   | -6.57% |
| Motor Vehicles    | 9,909 | 9,930 | 21     | 0.00%  |

# GRAND LIST PROFILE



# PROPOSED MILL RATE CALCULATION MOTOR VEHICLE

Connecticut MV Tax Cap = 32.46 mills

|  | GRAND LIST<br>MOTOR VEHICLE |
|--|-----------------------------|
| Grand List - October 1, 2024   | \$ 100,749,440              |
| Less Board of Assessment Appeals adjustments<br>Reductions to Grand List | \$ (400,000)                |
| Adjusted Grand List - October 1, 2024                                    | \$ 100,349,440              |
| Mill Value   | \$ 100,349                  |
| <u>Mill Value (based upon 98.50% collection rate)</u>                    | <u>\$ 98,844</u>            |
| Mill Rate (per proposed budget)  | 32.46                       |

# PROPOSED MILL RATE CALCULATION

## REAL ESTATE & PERSONAL PROPERTY

|  | GRAND LIST<br>REAL ESTATE/ PERSONAL PROPERTY |
|--|--|
| Grand List - October 1, 2024   | \$ 832,609,695                               |
| Less Board of Assessment Appeals adjustments<br>Reductions to Grand List | \$ (300,000)                                 |
| Adjusted Grand List - October 1, 2024                                    | \$ 832,309,695                               |
| Mill Value   | \$ 832,310                                   |
| <u>Mill Value (based upon 98.50% collection rate)</u>                    | <u>\$ 819,825</u>                            |
| Mill Rate (per proposed budget)  | 37.27  |



# MILL RATE HISTORY

Mill Rate History



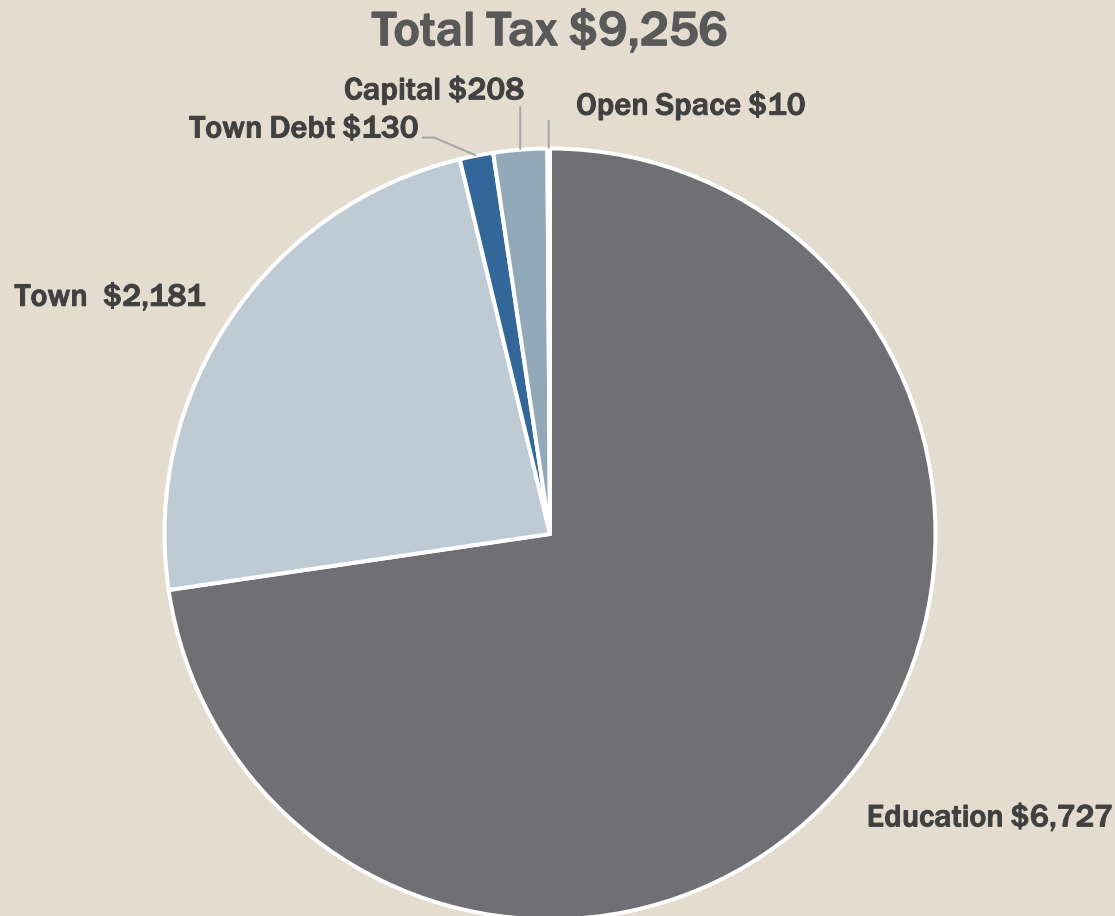
\* Revaluation Year

# PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 37.27 MILL RATE

| REVAL<br>YEAR | MARKET<br>VALUE | ASSESSED<br>VALUE | 24-25<br>TAXES<br>MILL RATE<br>34.50 | PROPOSED<br>25-26<br>TAXES<br>MILL RATE<br>37.27 | PROPOSED<br>25-26<br>INCREASE<br>2.77 |
|---------------|-----------------|-------------------|--------------------------------------|--|---------------------------------------|
| 2021          | \$235,300       | \$164,710         | \$5,682                              | \$6,139  | \$457                                 |
| 2021          | \$354,800       | \$248,360         | \$8,568                              | \$9,256  | \$688                                 |
| 2021          | \$613,500       | \$429,450         | \$14,816                             | \$16,005   | \$1,189                               |

# TAX BREAKDOWN FOR AVERAGE HOME



# BALLOT WORDING

## **No. 1**

**SHALL THE TOWN OF HEBRON APPROVE A FY 2025-2026  
BUDGET OF \$42,510,501 AS RECOMMENDED BY  
THE BOARD OF FINANCE?**

**YES      NO**

## **No. 2**

**SHALL THE TOWN OF HEBRON APPROVE A FY 2025-2026  
CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$817,534  
AS RECOMMENDED BY THE BOARD OF FINANCE?**

**YES      NO**

# BALLOT WORDING

## **No. 3**

**SHALL THE BUDGET OF \$32,054,585 FOR THE OPERATION AND MAINTENANCE OF THE REGIONAL SCHOOL DISTRICT 8 PUBLIC SCHOOL SYSTEM (RHAM) FOR THE FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026 BE APPROVED?**

**YES      NO**

## **No. 4**

**SHALL THE CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$565,487 AS RECOMMENDED BY THE REGIONAL DISTRICT 8 BOARD OF EDUCATION (RHAM) FOR THE FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026 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](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 6, 2025  
6:00 a.m. – 8:00 p.m.  
Hebron Elementary School**