

LEGAL NOTICE
TOWN OF HEBRON
ANNUAL BUDGET REFERENDUM

June 13, 2023

The electors and voters of the Town of Hebron, Connecticut, and any other persons entitled to vote upon any matters contained in the notice are hereby notified and warned to vote in the Annual Budget Referendum to be held at Hebron Elementary School, 92 Church Street in Hebron between the hours of 6:00 a.m. and 8:00 p.m. on Tuesday, June 13, 2023.

1. SHALL THE TOWN OF HEBRON APPROVE A FY 2023-2024 BUDGET OF \$39,115,203 AS RECOMMENDED BY THE BOARD OF FINANCE?

Voters approving the recommendation of the Board of Finance will vote "Yes" and those opposing the recommendation of the Board of Finance will vote "No".

Absentee ballots will be available from the Town Clerk's Office.

Dated at Hebron, Connecticut this 26th day of May, 2023.

BOARD OF SELECTMEN

Daniel Larson, Chairman
Gail B. Richmond, Vice Chairman
Peter D. Kasper
Marc P. Rubera
Tiffany V. Thiele

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MAY 26 A 11:05
HEBRON TOWN CLERK

<u>EXPENDITURES</u>	<u>AUDITED ACTUAL 2021-2022</u>	<u>ADOPTED 2022-2023</u>	<u>PROPOSED 2023-2024</u>
GENERAL GOVERNMENT	3,395,951	3,497,919	3,619,792
PUBLIC SAFETY	1,019,519	1,137,949	1,355,372
CIVIC & HUMAN SERVICES	807,872	991,324	1,037,066
PLANNING & LAND USE	158,978	211,618	194,258
PUBLIC WORKS	1,094,928	1,025,997	1,108,462
INSURANCE & BENEFITS	1,704,828	1,670,107	1,760,405
CONTR. OPEN SPACE LAND ACQ.	125,000	125,000	25,000
CONTR. TO CAPITAL IMPROVEMENT	768,877	587,485	488,017
CONTR. TO DEBT MANAGEMENT FUND	1,000,000	0	0
CONTR. TO CAP-NON RECURRING	0	0	0
CONTR. TO CAPITAL PROJECTS	152,022	156,796	230,187
CONTR. TO REVALUATION	50,000	40,000	40,000
TOWN PROPERTY SEWER FEES	14,280	14,280	15,400
DEBT SERVICE	1,093,110	1,092,124	1,105,594
BOF TOWN GOV'T REDUCTION	0	0	(50,000)
RHAM ASSESSMENT	13,971,475	14,259,027	15,389,082
HEBRON BOARD OF EDUCATION	12,030,194	12,207,294	12,796,568
	<u>37,387,034</u>	<u>37,016,920</u>	<u>39,115,203</u>
TOTAL EXPENDITURES			
	<u>37,387,034</u>	<u>37,016,920</u>	<u>39,115,203</u>
<u>REVENUES</u>			
TOTAL TAX REVENUE	29,716,676	29,190,545	31,227,264
STATE - GEN GOV'T SUPPORT	426,631	400,082	419,447
STATE - EDUCATION SUPPORT	5,989,237	5,997,693	5,713,831
DEPARTMENTAL	1,159,614	786,600	892,661
OTHER FUND TRANSFERS IN	45,000	0	0
DEBT MNGMT /UFB APPROPRIATED CONTR.	99,143	642,000	862,000
	<u>37,436,301</u>	<u>37,016,920</u>	<u>39,115,203</u>
TOTAL REVENUES			
	<u>37,436,301</u>	<u>37,016,920</u>	<u>39,115,203</u>
MILL RATE:			
Real Estate/Personal Property	36.33	31.70	33.54
Motor Vehicle	36.33	31.70	32.46

TOWN OF HEBRON
BOARD OF FINANCE 2023-2024 PROPOSED BUDGET
June 13, 2023

Per Section 902 F of the Hebron Town Charter, the Board of Finance recommends a budget for 2023-2024 which totals \$39,115,203. This is an increase of 5.67 percent over last year's adopted budget of \$37,016,920 and represents a total dollar increase of \$2,098,283.

	ADOPTED Expenditures 2022-2023	RECOMMENDED Expenditures 2023-2024	Difference	Percent Change
Total Town Budget				
Town Government	\$ 8,549,194	\$ 9,090,755	\$ 541,561	6.33%
Contr. to Capital Improvement	587,485	488,017	(99,468)	-16.93%
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%
BOF 5/25/223 Reduction		(50,000)		
TOWN GOV'T SUB TOTAL	10,550,599	10,929,553	378,954	3.59%
Hebron Board of Education	12,207,294	12,796,568	589,274	4.83%
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%
Total General Government	\$ 37,016,920	\$ 39,115,203	\$ 2,098,283	5.67%

The recommended revenue budget is as follows:

	ADOPTED 2022-2023	RECOMMENDED 2023-2024	Difference	Percent Change
General Government	\$ 786,600	\$ 892,661	\$ 106,061	13.48%
Other State Revenues	400,082	419,447	19,365	4.84%
ECS & Special Ed Grant Funding	5,997,693	5,713,831	(283,862)	-4.73%
Unassigned/Debt Mgmt Contribution	\$ 642,000	\$ 862,000	220,000	34.27%
Back Taxes / Lien Fees	425,000	400,000	(25,000)	-5.88%
Tax Revenue	28,765,545	30,827,264	2,061,719	7.17%
	\$ 37,016,920	\$ 39,115,203	\$ 2,098,283	5.67%

The total amount needed to be raised by taxes is \$30,827,264 which is an INCREASE of \$2,061,719.

This would result in a mill rate calculated utilizing the following factors:

	GRAND LIST REAL ESTATE/ PERSONAL PROPERTY	GRAND LIST MOTOR VEHICLE
Grand List - October 1, 2022	\$ 825,738,361	\$ 111,639,720
Less Board of Assessment Appeals adjustments Reductions to grand list	\$ (165,570)	\$ (521,165)
Adjusted Grand List - October 1, 2022	\$ 825,572,791	\$ 111,118,555
Mill Value	\$ 825,573	\$ 111,119
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 813,189</u>	<u>\$ 109,452</u>
Mill Rate (per proposed budget)	33.54	32.46

TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
DEPARTMENT HEAD REQUEST TO FINAL BUDGET APPROVAL

Account	Department/Description	Amount	Reason	Budget	
				41,552,586	DEPARTMENT REQUESTS
1000.100.1100	FT Payroll Clerical Staff	5,617	New Assistant Town Clerk	41,558,203	
1000.100.1113	FT Payroll Public Safety	2,725		41,560,928	
1000.100.1130	FT Payroll - Payroll Accrual	(118,921)		41,442,007	
2010.100.1002	Fire Department - PT Payroll	9,373		41,451,380	
2010.100.1003	Fire Department - Private Duty OT	(3,000)		41,448,380	
2010.100.1004	Fire Department - Per Diem PR	(9,004)		41,439,376	
2010.210.2059	Fire Department - Vehicle Maintenance	10,772	Tire Replacement	41,450,148	
2040.100.1002	Animal Control - PT PR	(6,778)		41,443,370	
3003.227.2182	AHM Youth and Family Services	6,762	Actual Increase 3.85 %	41,450,132	
3004.228.2204	Chatham Health District	(2,719)	Actual Increase	41,447,413	
3007.100.1002	Douglas Library - PT PR	(9,975)	Removed increased hours	41,437,438	
3007.200.2037	Douglas Library - Library Materials	(2,402)		41,435,036	
3007.212.2071	Douglas Library - Electricity	(1,580)	Removed increased hours	41,433,456	
3007.212.2073	Douglas Library - Heating Fuel	(421)	Removed increased hours	41,433,035	
3013.100.1002	Senior Transportation - PT PR	(2,614)		41,430,421	
3020.100.1002	Senior Center - PT PR	(2,080)		41,428,341	
3102.300.3900	Parks & Recreation - Capital Outlay	(6,500)		41,421,841	
4025.100.1002	EDC - PT PR - EDC Coordinator	(20,000)		41,401,841	
4103.226.2171	Street Services - Other Winter Materials	(30,000)		41,371,841	
4104.215.2095	Solid Waste - Compactor/Container	(1,500)		41,370,341	
5020.411.4008	Employee Benefits - Medical Insurance	(38,500)	Reductions during process	41,331,841	
5050.227.2188	Contribution to Capital Projects (CIP)	(43,157)	Reductions/Revenue Change	41,288,684	
5051.227.2188	Contribution to Open Space	(75,000)	Reduction to Request	41,213,684	
5052.227.2188	Contribution to Capital Projects (10-75)	(60,265)	Reduced Projects Funded	41,153,419	
					TOWN MANAGER'S BUDGET
					Reduction: 399,167

FY 2023-2024
TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
BUDGET ADJUSTMENTS

Account	Department/Description	Amount	Reason	Budget	
EXPENDITURE ADJUSTMENTS				41,153,419	TM Budget
5010.410.4002	LAP Insurance	(5,000)	Zero increase instead of 5 %	41,148,419	
5010.410.4001	WC Insurance	(4,000)	3 % increase instead of 5 % estimate	41,144,419	
5020.411.4008	Medical Insurance	(9,000)	Premium reduction (1.5 %)	41,135,419	
5050.227.2188	Contribution to Capital Projects (CIP)	(100,000)	Remove Fire Truck	41,035,419	
5051.227.2188	Contribution to Open Space/Land Acq	(100,000)	Reduction to Request	40,935,419	
2001.100.1002	Police Dept PT Payroll	(83,000)	Remove Second SRO (PR, Training, Gear, FICA)	40,852,419	
5020.411.4008	Medical Insurance	(17,406)	Remove Second SRO	40,835,013	
5050.227.2188	Contribution to Capital Projects (CIP)	(5,743)	Additional Revenue from Closed Projects	40,829,270	
2010.100.1002	Fire Dept Part Time/Full Time Payroll	8,956	Add'l \$2 per hr for part time EMT's	40,838,226	
2010.100.1002	Fire Dept Part Time/Full Time Payroll	35,400	Inc. of Full Time Chief's salary	40,873,626	
5020.411.4007	FICA/Medicare	2,870	Town FICA Match increase	40,876,496	
5020.411.4008	Medical Insurance	8,895	Medical Insurance coverage	40,885,391	
5020.411.4009	Life Insurance	95	Life insurance additional	40,885,486	
5020.411.4013	Deferred Comp Match	4,300	Contribution match	40,889,786	BOS Budget Reduction: 263,633
5090.228.2204	RHAM Levy	(203,015)	RHAM Budget Reductions 3/9/2023	40,686,771	
8100.800.8001	Hebron BOE	(38,902)	Health Insurance and LAP/WC Reductions	40,647,869	
5090.228.2204	RHAM Levy	(82,666)	RHAM Budget Reductions 3/21/2023	40,565,203	
8100.800.8001	Hebron BOE	(1,000,000)	BOF Reduction to BOE 4/4/2023	39,565,203	BOF 4/4/2023 BUDGET RECOMMENDATION
8100.800.8001	Hebron BOE	(250,000)	BOF Reduction to BOE 5/4/2023	39,315,203	
3020.100.1002	Senior Center - PT PR	(5,000)	BOS Reduction 5/4/2023	39,310,203	
5050.227.2188	Contribution to Capital Projects (CIP)	(245,000)	BOS Removed DPW Engineering/Design 5/4/2023	39,065,203	BOF 5/4/2023 BUDGET RECOMMENDATION
8100.800.8001	Hebron BOE	100,000	BOF Increase to BOE 5/25/2023	39,165,203	
TBD	Town Budget	(50,000)	BOF Reduction to Town Budget 5/25/2023	39,115,203	BOF /25/2023 BUDGET RECOMMENDATION

PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 33.54 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	22-23 TAXES	PROPOSED 23-24 TAXES	PROPOSED 23-24 INCREASE
			31.70	33.54	
2021	\$235,300	\$164,710	\$5,221	\$5,524	\$303
2021	\$354,800	\$248,360	\$7,873	\$8,330	\$457
2021	\$613,500	\$429,450	\$13,614	\$14,404	\$790

May 26, 2023