



Town of Hebron

**TOWN OFFICE BUILDING
15 GILEAD STREET
HEBRON, CONNECTICUT 06248
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ANDREW J. TIERNEY
TOWN MANAGER

TIFFANY V. THIELE
CHAIR

JAN LAWRENCE
VICE CHAIR

KEITH PETIT
COUNCILOR

CLAUDIA TEJADA RILEY
COUNCILOR

SEAN FITZGERALD
COUNCILOR

March 27, 2026

Brian Thibeault, Chair
Hebron Board of Finance
Town of Hebron
15 Gilead Street
Hebron, CT 06248

Dear Chair Thibeault and Board of Finance Members:

Pursuant to Section 902 E of the Hebron Town Charter, the Town Council hereby submits to the Board of Finance a proposed town government expenditure budget of \$12,065,563 for Fiscal Year 2026–2027. This represents an increase of \$458,662, or 3.95 percent, over the Fiscal Year 2025–2026 budget.

The Council recommends a Capital Improvement Program (CIP) budget of \$791,689, including a contribution of \$662,836 from the general government budget. In addition, the Board recommends funding capital projects in the amount of \$231,681. Debt service is to be funded at \$539,759.

Enclosed is a summary of the Town Council's recommended expenditure budget, including a detailed listing of adjustments made to the Town Manager's proposed budget. The recommended CIP and Capital Project budgets are also included.

The Town Council, Board of Finance, and Town staff have worked diligently and collaboratively to develop a budget that sustains the delivery of high-quality municipal services and educational excellence, while remaining cognizant of the economic challenges faced by members of our community. It is our objective to present a fiscally responsible budget that will merit the support of the electorate at referendum. To that end, the Council recommends the Board of Finance aim to keep the mill rate increase below two (2) mills.

The Town Council extends its appreciation to the Board of Finance for its cooperation and continued support throughout the budget development process.

Sincerely,

Tiffany V. Thiele
Chair
Hebron Town Council

cc: Hebron Board of Education
RHAM Board of Education

TOWN OF HEBRON
2026-2027 PROPOSED BUDGET
MARCH 26, 2026

Per Section 902 E of the Hebron Town Charter, the Town Council recommends a budget of \$44,952,084
This is a 5.74 percent increase over last year's adopted budget of \$42,510,501 and represents an increase of \$2,441,583.

	ADOPTED Expenditures 2025-2026	PROPOSED Expenditures 2026-2027	Difference	Percent Change
Total Town Budget				
Town Government	\$ 10,002,479	\$ 10,631,287	\$ 628,808	6.29%
Contr. to Capital Improvement	489,736	\$662,836	173,100	35.35%
Contr. to Open Space Acq.	50,000	-	(50,000)	-100.00%
Contr. to Capital Projects	467,040	231,681	(235,359)	-50.39%
Contr. to Revaluation	-	-	-	0.00%
Debt Service	597,646	539,759	(57,887)	-9.69%
TOWN GOV'T SUB TOTAL	11,606,901	12,065,563	458,662	3.95%
Hebron Board of Education	14,336,533	15,698,930	1,362,397	9.50%
RHAM Assessment (w/o debt & CIP)	16,057,776 *	16,696,098 **	638,322	3.98%
RHAM CIP	293,770	267,650	(26,120)	-8.89%
RHAM Debt Service	215,521	223,843	8,322	3.86%
Total General Government	\$ 42,510,501	\$ 44,952,084	\$ 2,441,583	5.74%

*reflects credit of \$379,060

**reflects 2025 credit of \$431,295 and
prior years' adjustment of \$418,202 for total credit of \$849,497

REVENUES	ADOPTED 2025-2026	PROPOSED 2026-2027	Difference	Percent Change
General Government	\$ 1,464,386	\$ 1,337,264	\$ (127,122)	-8.68%
Other State Revenues	727,240	986,303	259,063	35.62%
ECS Grant Funding	5,997,693	5,997,693	-	0.00%
Debt Management Contribution	-	-	-	0.00%
Fund Balance Contribution	500,000	-	(500,000)	-100.00%
Back Taxes & Interest	400,000	1,200,000	800,000	200.00%
Tax Revenue	33,421,182	35,430,824	2,009,642	6.01%
	\$ 42,510,501	\$ 44,952,084	\$ 2,441,583	5.74%

The total amount needed to be raised by taxes is \$35,430,824 which is an increase of \$2,009,642.

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, 2025	\$ 833,183,494	\$ 105,987,950
Less Board of Assessment Appeals Adjustments	\$ (350,000)	\$ (550,000)
Reductions to Grand List		
Adjusted Grand List - October 1, 2025	\$ 832,833,494	\$ 105,437,950
Mill Value	\$ 832,833	\$ 105,438
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 820,341</u>	<u>\$ 103,856</u>
Mill Rate (per proposed budget)	39.08	32.46

39.08 (proposed mill rate)	32059646.3	3371178.119
<u>-36.85 (current mill rate)</u>		
2.23 change	\$35,430,824	

FY 2026-2027
TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
DEPARTMENT HEAD REQUEST TO FINAL BUDGET APPROVAL

Account	Department/Description	Amount	Reason	Budget	
				48,080,042	DEPT REQUESTS
001.1.1000.100.1100.0000	FT Payroll Clerical Staff	(1,929)	Adjust for Actual Salaries	48,078,113	
001.1.1000.100.1111.0000	FT Payroll - Administration	(75,000)	Remove New Position Assistant Planner	48,003,113	
001.1.5020.411.4007.0000	Assistant Planner FICA/Medicare	(5,738)	Remove New Position Assistant Planner	47,997,375	
001.1.5020.411.4008.0000	Medical Insurance (Asst Planner)	(26,713)	Remove New Position Assistant Planner	47,970,662	
001.1.5020.411.4009.0000	Life Insurance (Asst Planner)	(91)	Remove New Position Assistant Planner	47,970,571	
001.1.1000.100.1113.1000	FT Payroll - SRO	(69,824)	Remove New Position Second SRO	47,900,747	
001.1.5020.411.4007.0000	SRO FICA/Medicare	(5,342)	Remove New Position Second SRO	47,895,405	
001.1.5020.411.4008.0000	Medical Insurance (SRO)	(26,713)	Remove New Position Second SRO	47,868,692	
001.1.5020.411.4009.0000	Life Insurance (SRO)	(91)	Remove New Position Second SRO	47,868,601	
001.1.1000.100.1113.0000	FT Payroll FD FF/EMT	(139,776)	No Transition from Per Diem to FT (2)	47,728,825	
001.1.2010.100.1004.0000	Fire Per Diem PR	139,776	No Transition from Per Diem to FT (2)	47,868,601	
001.1.5020.411.4008.0000	Medical Insurance (FF/EMT)	(26,713)	Remove Transition to FT FF/EMT	47,841,889	
001.1.5020.411.4009.0000	Life Insurance (FF/EMT)	(91)	Remove Transition to FT FF/EMT	47,841,798	
001.1.5020.411.4008.0000	Medical Insurance (FF/EMT)	(26,713)	Remove Transition to FT FF/EMT	47,815,085	
001.1.5020.411.4009.0000	Life Insurance (FF/EMT)	(91)	Remove Transition to FT FF/EMT	47,814,994	
001.1.1020.202.2021.0000	Board of Finance	15,000	Audit Services	47,829,994	
001.1.2001.201.2184.0000	Police	(2,000)	Town Matching Grant Funds	47,827,994	
001.1.2011.205.2046.0000	Fire Marshal	1,450	Gasoline	47,829,444	
001.1.2040.100.1002.0000	Canine Control	713	ACO PT PR Increase	47,830,157	
001.1.3007.100.1002.0000	Library PT PR	(60,370)	Remove New Sunday Hrs & Security Guard	47,769,787	
001.1.5020.411.4007.0000	Library FICA/Medicare	(4,618)	Remove New Sunday Hrs & Security Guard	47,765,169	
001.1.3007.212.2071.0000	Library Electricity	(5,000)	Remove New Sunday Hours	47,760,169	
001.1.3102.300.3900.0000	Recreation Capital Outlay	(14,000)	Skate Park Shade & Playground Resur	47,746,169	
001.1.4001.202.2013.0000	Planning & Development	(20,000)	Town Engineer	47,726,169	
001.1.4101.300.3900.0000	Highways & Grounds Admin	(2,200)	Capital Outlay	47,723,969	
001.1.4103.225.2160.0000	Street Services	(27,500)	Road Repairs and Materials	47,696,469	
001.1.4104.100.1002.0000	Solid/Bulky Waste, Recycling	(9,151)	Remove New Position PT PR	47,687,318	
001.1.5020.411.4007.0000	Solid/Bulky Waste, Recycling FICA	(700)	Remove New Position	47,686,618	
001.1.4104.202.2034.0000	Solid/Bulky Waste, Recycling	(15,000)	Solid Bulky Waste/Recycling	47,671,618	
001.1.5020.411.4008.0000	Employee Benefits Medical Ins	26,713	Enrollment Adjustment	47,698,331	
001.1.5050.227.2188.0000	Contribution to CIP	(15,929)	Closed Projects	47,682,402	
001.1.5050.227.2188.0000	Contribution to CIP	(330,000)	Remove Dump Truck	47,352,402	
001.1.5051.227.2188.0000	Land Acquisition	(25,000)	Reduce Contribution	47,327,402	
001.1.5052.227.2188.0000	Contribution to Capital Projects	(214,373)	Reduce Capital Projects \$10,000-\$75,000	47,113,029	TOWN MANAGER'S
001.1.5090.228.2204.0000	RHAM Levy	(286,580)	RHAM Budget Reductions 2/23/2026	46,826,449	BUDGET
					Reductions:
					1,253,592

FY 2026-2027
TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
DEPARTMENT HEAD REQUEST TO FINAL BUDGET APPROVAL

001.1.8100.800.8001.0000	Hebron BOE	(39,046)	HBOE Reduction 3/12/2026	46,787,403
001.1.5090.228.2204.0000	RHAM Levy	29,250	RHAM Budget Increase 3/16/2026	46,816,653
	RHAM CREDIT	(849,497)	Announced 3/26/2026	45,967,156

CHANGES MADE by TC
3/24/2026 and 3/26/26

				45,967,156
001.1.5051.227.2188.0000	Land Acquisition	(100,000)		45,867,156
001.1.5050.227.2188.0000	Contribution to CIP	(502,000)	WPCA and Fire Truck	45,365,156
001.1.1001.201.2010.0000	Town Council	(1,000)	Meetings/Conferences	45,364,156
001.1.1001.202.2034.0000	Town Council	(1,000)	Contractual Services	45,363,156
001.1.1002.200.2001.0000	Central Services	(500)	Office Supplies	45,362,656
001.1.1002.200.2003.0000	Central Services	(4,000)	Postage	45,358,656
001.1.1002.202.2034.0000	Central Services	(400)	Contractual Services	45,358,256
001.1.1002.211.2065.0000	Central Services	(1,000)	Office Furniture & Equipment	45,357,256
001.1.1005.227.2185.0000	Historic Properties	(200)	Historic Properties	45,357,056
001.1.1010.214.2088.0000	Town Buildings	(5,000)	Building Repairs and Maintenance	45,352,056
001.1.1030.201.2010.0000	Finance Department	(1,000)	Meeting/Conferences	45,351,056
001.1.1030.205.2046.0000	Finance Department	(100)	Mileage	45,350,956
001.1.1040.202.2025.0000	Tax	(9,991)	Data Processing - Postage	45,340,965
001.1.1040.205.2046.0000	Tax	(500)	Mileage	45,340,465
001.1.1050.210.2061.0000	Assessor	(100)	Minor Equipment Maintenance	45,340,365
001.1.2001.100.1002.0000	Police	(20,000)	PT Payroll	45,320,365
001.1.2001.201.2011.0000	Police	(335)	Dues	45,320,030
001.1.2001.202.2014.0000	Police	(53,000)	State Trooper Services	45,267,030
001.1.2001.206.2051.0000	Police	(2,000)	Training	45,265,030
001.1.2010.100.1004.0000	Fire Department	(63,776)	Per Diem PR	45,201,254
001.1.2010.208.2120.0000	Fire Department	5,000	Points Remuneration	45,206,254
001.1.2010.210.2059.0000	Fire Department	(4,500)	Vehicle Maintenance	45,201,754
001.1.2010.210.2060.0000	Fire Department	(1,000)	Heavy Equipment Maint	45,200,754
001.1.2011.201.2011.0000	Fire Marshal	(200)	Dues	45,200,554
001.1.2011.209.2053.0000	Fire Marshal	(500)	Uniforms	45,200,054
001.1.2011.210.2061.0000	Fire Marshal	(400)	Equipment	45,199,654
001.1.2011.212.2070.0000	Fire Marshal	(300)	Telephone	45,199,354
001.1.2020.206.2051.0000	Ambulance Service	(2,500)	Training	45,196,854
001.1.2030.200.2005.0000	Emergency Management	(250)	Misc Admin Expense	45,196,604
001.1.2030.210.2058.0000	Emergency Management	(750)	Vehicle Manit	45,195,854
001.1.2040.200.2002.0000	Canine Control	(250)	Special Forms Supplies	45,195,604
001.1.2040.204.2040.0000	Canine Control	(100)	Advertising	45,195,504
001.1.2040.206.2051.0000	Canine Control	(200)	Training	45,195,304
001.1.3007.200.2005.0000	Library	(400)	Misc Admin Expenses	45,194,904
001.1.3007.200.2038.0000	Library	(1,750)	Library Programming	45,193,154
001.1.3007.205.2046.0000	Library	(700)	Mileage	45,192,454
001.1.3007.206.2051.0000	Library	(750)	Training	45,191,704
001.1.3007.214.2088.0000	Library	(25,000)	Building Maintenance	45,166,704

**FY 2026-2027
TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
DEPARTMENT HEAD REQUEST TO FINAL BUDGET APPROVAL**

001.1.3020.200.2006.0000	Senior Center	(500)	Program Development	45,166,204
001.1.3020.201.2010.0000	Senior Center	(100)	Meetings Conferences	45,166,104
001.1.3020.205.2046.0000	Senior Center	(1,750)	Mileage	45,164,354
001.1.3102.215.2088.0000	Recreation	(5,000)	Grounds Maintenance	45,159,354
001.1.4001.100.1002.0000	Planning & Development	(6,000)	PT Payroll	45,153,354
001.1.4001.200.2005.0000	Planning & Development	(1,500)	Misc Admin Expenses	45,151,854
001.1.4001.202.2013.0000	Planning & Development	(30,000)	Town Engineer	45,121,854
001.1.4001.206.2051.0000	Planning & Development	(3,000)	Training	45,118,854
001.1.4001.227.2186.0000	Planning & Development	(183)	CT River Coastal Conservation	45,118,671
001.1.4025.202.2024.0000	Economic Development	(2,500)	Local Business Promotion	45,116,171
001.1.4102.202.2034.0000	Town Yard & Garage	(4,000)	Misc Services	45,112,171
001.1.4104.202.2019.0000	Solid Bulky Waste Recycling	(2,500)	CREOC	45,109,671
001.1.5020.100.1010.0000	Employee Benefits	(2,100)	Bonus	45,107,571
Various	FT Payroll and Benefits	(161,367)	Facilities Director	44,946,204
001.1.1000.100.1111.0000	FT Payroll	(13,921)	Administration (TM, FD, TP)	44,932,283
Various	FT Payroll and Benefits	80,000	Salary Place Holder - FD/ATP	45,012,283
001.1.5052.227.2188.0000	Contribution to Capital Expenditures	(30,000)	Library Paint Column	44,982,283
001.1.5052.227.2188.0000	Contribution to Capital Expenditures	(25,000)	Hebron Green Signage	44,957,283
001.1.5020.411.4007.0000	Employee Benefits	(5,199)	FICA	44,952,084

BOS REC 3/26/26

**TOWN OF HEBRON
CAPITAL IMPROVEMENT PROGRAM
FY 2026-2027
TOWN COUNCIL PROPOSED
MARCH 26, 2026**

Priority	Project	Amount
1	Fire Panel - HES	\$ 96,000
2	Replace Rescue 110 and Engine 110 w/ Rescue Pumper Lease/Purchase - Year 1	\$ 250,000
3	Road Resurfacing and Road Improvements	\$ 350,689
4	Mason Dump Truck (Replace Truck 5)	\$ 95,000
		<hr/>
	Total Recommended CIP Budget	\$ 791,689

**FY 2026-2027
CIP Budget Revenue
TOWN COUNCIL PROPOSED MARCH 26, 2026**

	<u>Approved 2025-2026</u>	<u>Proposed 2026-2027</u>
Balance from Previous Appropriations	\$184,169	\$ 15,929
LOCIP Funding	\$ 102,229	\$ 101,524
Funding from Other Sources: Public Safety Fund	\$ 11,400	\$ 11,400
Interest	\$ 30,000	\$ -
General Fund Contribution	<u>\$ 489,736</u>	<u>\$ 662,836</u>
Total Revenues	\$817,534	\$791,689

Completed Project Balances

Senior Center Paving	15,432	003.1.6000.300.8915.0000
Large Dump Truck	466	003.1.6000.300.8916.0000
Ambulance Stretcher Lift	31	003.1.6000.300.3101.0000
	15,929	

TOWN OF HEBRON
CAPITAL EXPENDITURES \$10,000 - \$75,000
TOWN COUNCIL RECOMMENDATION
MARCH 26, 2026

Town Office Building

TOB Window Replacement and Other Maintenance 28,100

Public Works Department

Pavement Condition Index (PCI) Evaluation 35,000

Fire Department

Fire Hose 17,591

Portable Radios 10,280

Station 1 Sewer Pipe Lining 32,210

Parks & Recreation Department

Burnt Hill Baseball Field Repairs 74,000

Mower Replacement 20,000

Stand-on Leaf Blower 14,500

TOTAL 231,681