



Town of Hebron

**TOWN OFFICE BUILDING
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ANDREW J. TIERNEY
TOWN MANAGER

PETER D. KASPER
CHAIRMAN

DANIEL LARSON
VICE CHAIRMAN

TIFFANY V. THIELE
SELECTMAN

KEITH PETIT
SELECTMAN

CLAUDIA TEJADA RILEY
SELECTMAN

March 27, 2024

Diane DelRosso, Chairman
Hebron Board of Finance
Town of Hebron
15 Gilead Street
Hebron, CT 06248

Dear Chairman DelRosso and Board of Finance Members:

Pursuant to Section 902 E of the Hebron Town Charter the Board of Selectmen submits a proposed town government expenditure budget of \$11,940,264 to the Board of Finance for FY 2024-2025, which is an increase of \$1,010,711 or 9.25 percent over the FY 2023-2024 budget.

The Board of Selectmen is recommending a CIP Budget of \$1,325,524 with a contribution from the general government budget of \$1,176,734. We also recommend funding Capital Projects at \$133,650 and Revaluation at \$40,000. Debt Service will be funded at \$843,216. Open Space/ Land Acquisition funding is recommended at \$100,000.

Attached you will find a summary of the Board of Selectmen's recommended expenditure budget with a listing of adjustments made to the Town Manager's Budget. Also included are the CIP and Capital Project budget recommendations.

The Board of Selectmen, Board of Finance and Town staff have worked diligently to put forward a budget that provides for Town services and educational excellence the taxpayers demand while keeping in mind the economic concerns faced by many in our community. We hope to present a budget the voters will support at referendum.

We appreciate the cooperation and support provided by the Board of Finance during the budget process.

Sincerely,

Peter D. Kasper
Chairman
Hebron Board of Selectmen

cc: Hebron Board of Education
RHAM Board of Education

TOWN OF HEBRON
2024-2025 PROPOSED BUDGET
March 26, 2024

Per Section 902 E of the Hebron Town Charter, the Board of Selectmen recommends a budget for 2024-2025 which totals \$41,090,781. This is an increase of 5.05 percent over last year's adopted budget of \$39,115,203 and represents a total dollar increase of \$1,975,578.

	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%

The recommended revenue budget is as follows:

	ADOPTED 2023-2024	PROPOSED 2024-2025	Difference	Percent 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%
Unassigned/Debt Mgmt Contribution	\$ 862,000	\$ 862,000	-	0.00%
Back Taxes / Lien Fees	400,000	400,000	-	0.00%
Tax Revenue	<u>30,543,402</u>	<u>32,077,309</u>	<u>1,533,907</u>	<u>5.02%</u>
	\$ 39,115,203	\$ 41,090,781	\$ 1,975,578	5.05%

The total amount needed to be raised by taxes is \$32,077,309 which is an increase of \$1,533,907.

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, 2023	\$ 831,233,321	\$ 104,975,470
Less Board of Assessment Appeals adjustments Reductions to grand list	\$ (324,000)	\$ (455,598)
Adjusted Grand List - October 1, 2023	\$ 830,909,321	\$ 104,519,872
Mill Value	\$ 830,909	\$ 104,520
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 818,446</u>	<u>\$ 102,952</u>
Mill Rate (per proposed budget)	35.11	32.46

35.11 (proposed mill rate)
-33.19 (current mill rate)
1.92 change

**FY 2024-2025
TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
BUDGET ADJUSTMENTS**

Account	Department/Description	Amount	Reason	Budget	
EXPENDITURE ADJUSTMENTS				41,383,994	TM Budget
5090.228.2204	RHAM Levy	(83,336)	RHAM Budget Reduction 3/14/24	41,300,658	
PROPOSED ADJUSTMENTS FOR 3/26/2024					
2010.100.1002	FD PT Payroll	(2,700)	Reduced number of officers	41,297,958	
5010.410.4001	WC Insurance	(15,250)	Premium Reduction (-2.5%)	41,282,708	
5010.410.4002	LAP Insurance	(4,000)	Premium Reduction (0 %)	41,278,708	
5020.411.4008	Medical Insurance	(27,000)	Enrollment Changes	41,251,708	
5050.227.2188	Contribution to CIP	(50,000)	Horton House Improvements to ARPA	41,201,708	
2001.300.3900	Police Capital Outlay	(5,360)	Tasers to ARPA	41,196,348	
1000.100.1125	Contractual Commitments	1,200	TM Vehicle Allowance	41,197,548	
8100.800.8001	Hebron BOE	(75,967)	BOE Reductions	41,121,581	
1001.201.2010	Selectmen	(2,500)	Meetings and Conferences	41,119,081	
1030.205.2046	Finance	(300)	Mileage	41,118,781	
3013.212.2070	Senior Van/Disabled	(500)	Telephone	41,118,281	
4001.206.2051	Planning & Development	(2,500)	Training	41,115,781	
5051.227.2188	Contribution to Land Acquisition	(25,000)		41,090,781	
		(293,213)			BOS Budget Reduction: 293,213

**TOWN OF HEBRON
CAPITAL IMPROVEMENT PROGRAM
FY 2024-2025
BOARD OF SELECTMEN'S PROPOSED
MARCH 26, 2024**

Priority	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

**FY 2024-2025
CIP Budget Revenue
Board of Selectmen's Proposed March 26, 2024**

	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	

**TOWN OF HEBRON
CAPITAL EXPENDITURES - \$10,000 - \$75,000
TOWN MANAGER'S RECOMMENDATION
BOARD OF SELECTMEN PROPOSED MARCH 26, 2024**

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