

PROPOSED HEBRON BUDGET FISCAL YEAR 2023 - 2024

**Town Manager's Budget
Board of Selectmen/Board of Finance
Presentation
March 2, 2023**

**Andrew J. Tierney
Town Manager**

PROPOSED BUDGET \$41,153,419

Spending increase of
\$4,085,499 or 11.02 %
over the current year's budget.

General Government	\$11,493,186
Hebron Board of Education	\$13,985,470
RHAM Board of Education	\$15,674,763

PROPOSED EXPENDITURES INCREASE/DECREASE FY 22-23 TO 23-24

	ADOPTED Expenditures 2022-2023	PRESENTED Expenditures 2023-2024	Difference	Percent Change
Total Town Budget				
Town Government	\$ 8,600,194	\$ 9,153,645	\$ 553,451	6.44%
Contr. to Capital Improvement	587,485	838,760	251,275	42.77%
Contr. to Open Space Acq.	125,000	125,000	-	0.00%
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%
TOWN GOV'T SUB TOTAL	10,601,599	11,493,186	891,587	8.41%
Hebron Board of Education	12,207,294	13,985,470	1,778,176	14.57%
RHAM Assess(w/o debt)	13,751,071	15,413,012	1,661,941	12.09%
RHAM Debt Service	507,956	261,751	(246,205)	-48.47%
Total General Government	\$ 37,067,920	\$ 41,153,419	\$ 4,085,499	11.02%

TOWN GOVERNMENT BUDGET DRIVERS/INITIATIVES

- **Public Safety:**
 - **Fire Department Pay Adjustments**
 - **Police Department Accreditation (PA 22-119)**
- **Additional School Resource Officer for Hebron Elementary Schools**
- **Contractual Salary Increases and Compensation Adjustments**
- **Technology and Computer Services Including Cyber Security**
- **Retirements resulting in increased staffing requirements**
- **Public Works Facility**

CAPITAL EXPENDITURES

■ CIP (General Government Contribution)	\$838,760
■ Over \$75,000	
■ Capital Expenditures	\$230,187
■ \$10,000 to \$75,000	
■ Revaluation	\$ 40,000
■ Annual Contribution	

Use of ARPA funding has allowed for projects to be funded outside of CIP and Capital Projects Budgets.

CAPITAL EXPENDITURES

\$10,000 - \$75,000

Public Works Department

Replace Large Dump Body T-48	73,452
Grayville Bridge Replacement	31,000
DPW Roof Repair/Replace	50,735

Fire Department

Truck 110 Update	20,000
Company # 1 Roof Repair	25,000

Parks & Recreation

Truck Replacement (2) Utilizing State Surplus	30,000
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Total Capital Expenditures \$ 230,187

CIP RECOMMENDATIONS FY 23-24

Priority	Project	Amount
1	Road Resurfacing and Road Improvements	\$ 320,930
2	Engineering/Design Public Works Facility	\$ 245,000
3	Replace Truck 52 (2007)	\$ 226,956
4	Replace Rescue 110 w/ Rescue Pumper - First Year Funding	\$ 100,000
5	Jones Street Culvert Replacement - First Year Funding	\$ 55,000
	Total Recommended CIP Budget	\$ 947,886

CIP REVENUE RECOMMENDATIONS

FY 2023-2024

	Approved 2022-2023	Proposed 2023-2024
Balance from Previous Appropriations	\$ 4,452	\$ 27,896
LOCIP Funding	\$ 70,751	\$ 68,830
Funding from Other Sources: Public Safety Fund	\$ 11,400	\$ 11,400
Interest	\$ 1,000	\$ 1,000
General Fund Contribution	\$ 587,485	\$ 838,760
Total Revenues	\$ 675,088	\$ 947,886

Completed Project Balances

Large Dump Truck 20-21	2,646
Mini Excavator 21-22	750
2005 Kenworth Roll Off Sold	24,500
	27,896

HEBRON BOARD OF EDUCATION

FY 2022-2023	FY 2023-2024	INCREASE
\$12,207,294	\$13,985,470	\$1,778,176
		14.57 %

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 Capital Projects Budgets and ARPA Funds

Example: FY 2021-2022 In-Kind Services = \$150,810

RHAM LEVY

Proposed RHAM Budget

FY 22-23 RHAM Budget	FY 23-24 RHAM Budget	Change	Percent Change	Hebron Change Based on 23-24 Levy 49.42 %
\$30,276,324	\$31,717,448*	\$1,441,124	4.76	\$1,393,421

Hebron's Levy for FY 23-24 \$15,674,763

***Includes \$529,645 CIP Budget**

RHAM LEVY

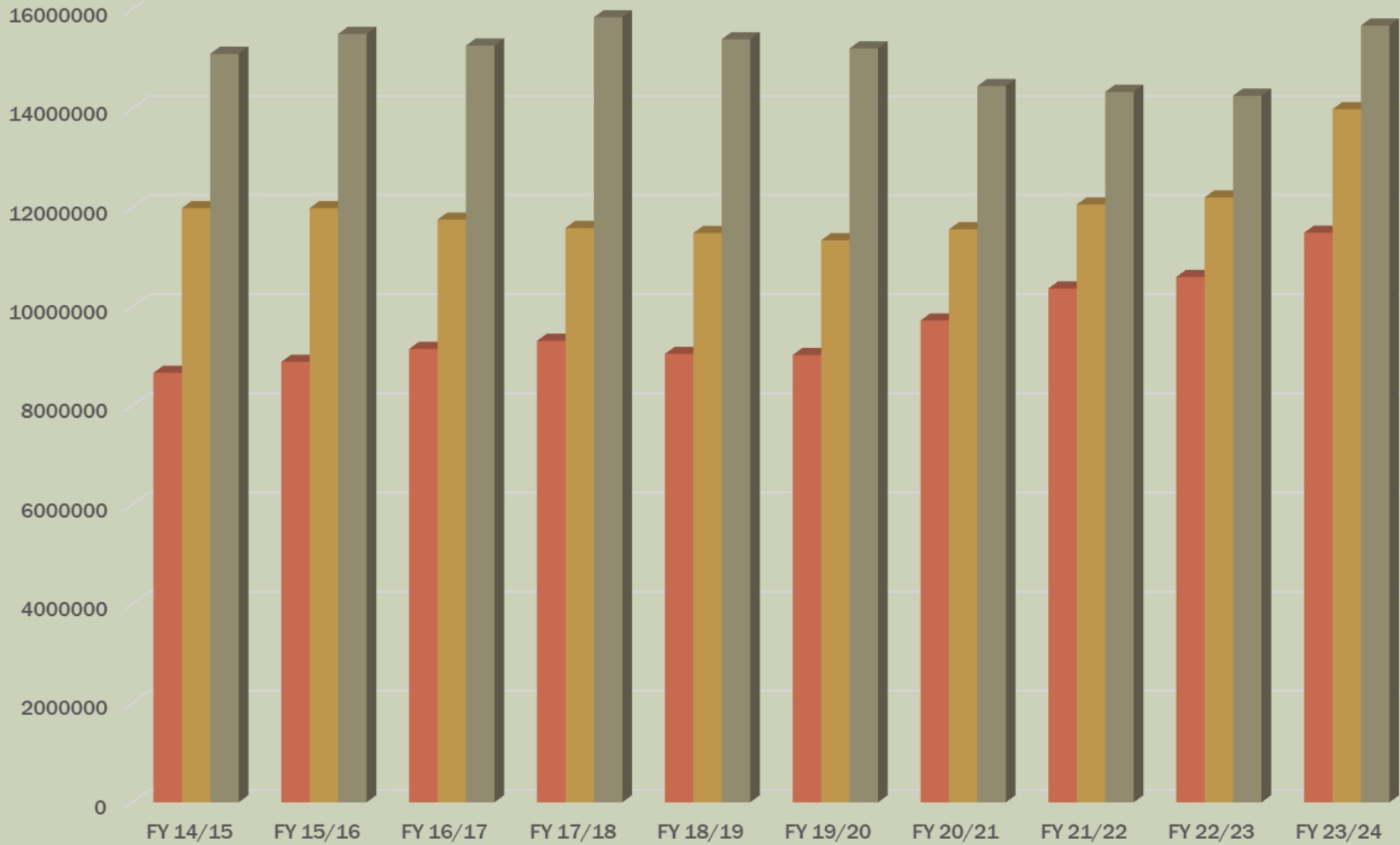
Levy Calculation

	20-21	21-22	22-23	23-24
Andover	17.34	17.13	16.63	14.43
Hebron	48.27	46.77	47.17	49.42
Marlborough	34.39	36.10	36.20	36.15

EXPENDITURE HISTORY

	ADOPTED FY 20-21	ADOPTED FY 21-22	ADOPTED FY 22-23	PROPOSED FY 23-24
Town Government	\$ 7,839,217	\$ 8,187,133	\$ 8,600,194	\$ 9,153,645
Contribution to CIP	590,680	768,877	587,485	838,760
Contribution to Capital Projects	118,488	152,022	156,796	230,187
Contribution to Revaluation	50,000	50,000	40,000	40,000
Open Space	140,000	125,000	125,000	125,000
Debt Service	983,933	1,086,298	1,092,124	1,105,594
TOTAL	\$ 9,722,318	\$ 10,369,330	\$ 10,601,599	\$ 11,493,186
Hebron Board of Education	\$ 11,561,416	\$ 12,063,673	\$ 12,207,294	\$ 13,985,470
RHAM Levy (Operating & Debt)	\$ 14,453,424	\$ 13,971,476	\$ 14,259,027	\$ 15,674,763
TOTAL BUDGET	\$ 35,737,158	\$ 36,404,479	\$ 37,067,920	\$ 41,153,419

EXPENDITURE HISTORY



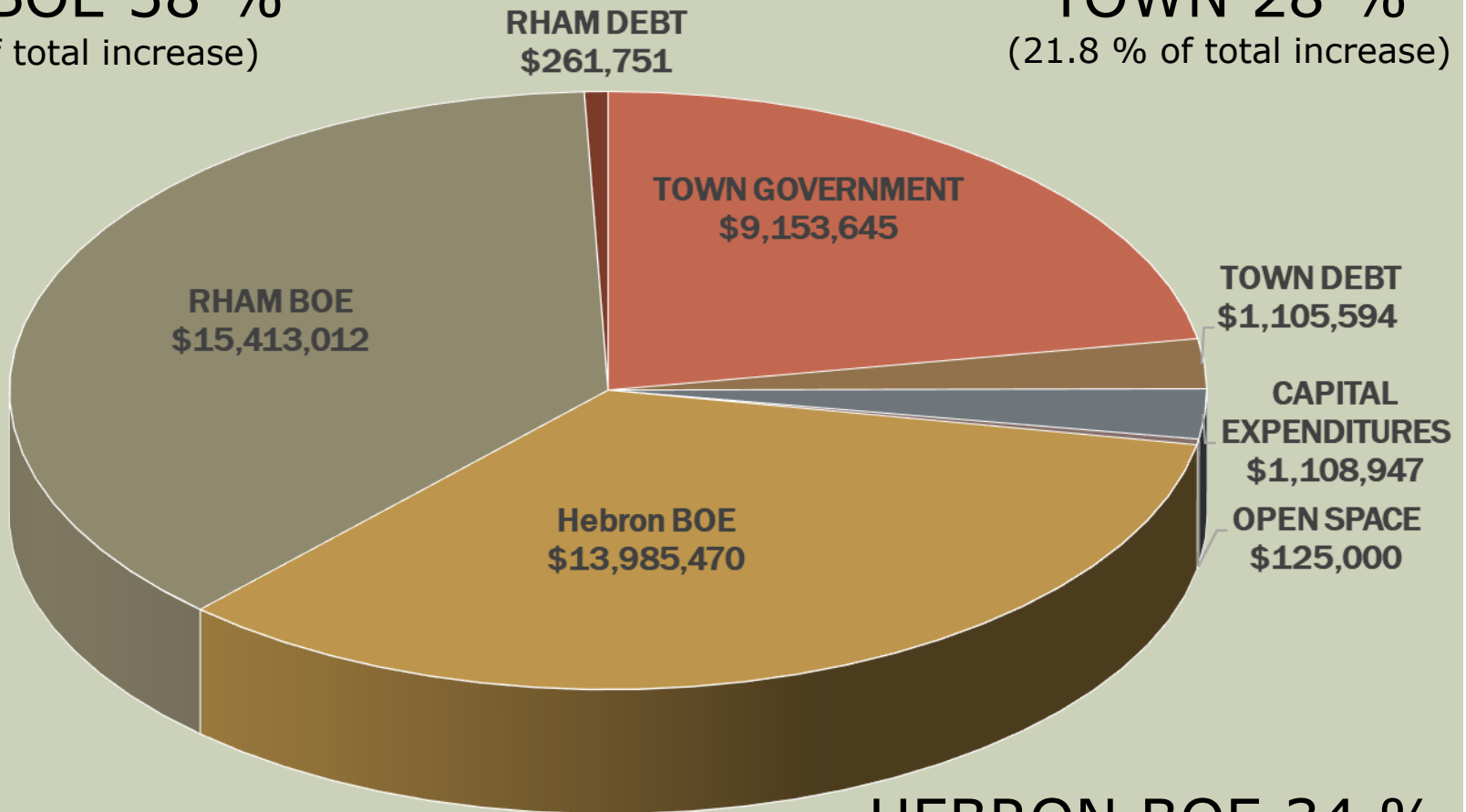
March 2, 2023

■ General Government ■ Hebron BOE ■ RHAM BOE

FY 2023-2024 BUDGET OVERVIEW

RHAM BOE 38 %
(34.6 % of total increase)

TOWN 28 %
(21.8 % of total increase)



HEBRON BOE 34 %
(43.5 % of total increase)

PROPOSED REVENUE INCREASE/DECREASE FY 22-23 TO 23-24

	<u>ADOPTED 2022-2023</u>	<u>PRESENTED 2023-2024</u>	<u>Difference</u>	<u>Percent Change</u>
General Government	\$ 786,600	\$ 892,661	\$ 106,061	13.48%
Other State Revenues	400,082	400,626	544	0.14%
ECS & Special Ed Grant Funding	5,997,693	5,713,831	(283,862)	-4.73%
Unassigned/Debt Mgmt Contribution	\$ 642,000	\$ 642,000	-	0.00%
Back Taxes / Lien Fees	425,000	375,000	(50,000)	-11.76%
Tax Revenue	<u>28,816,545</u>	<u>33,129,301</u>	<u>4,312,756</u>	<u>14.97%</u>
	<u>\$ 37,067,920</u>	<u>\$ 41,153,419</u>	<u>\$ 4,085,499</u>	<u>11.02%</u>

OCTOBER 1, 2022 GRAND LIST

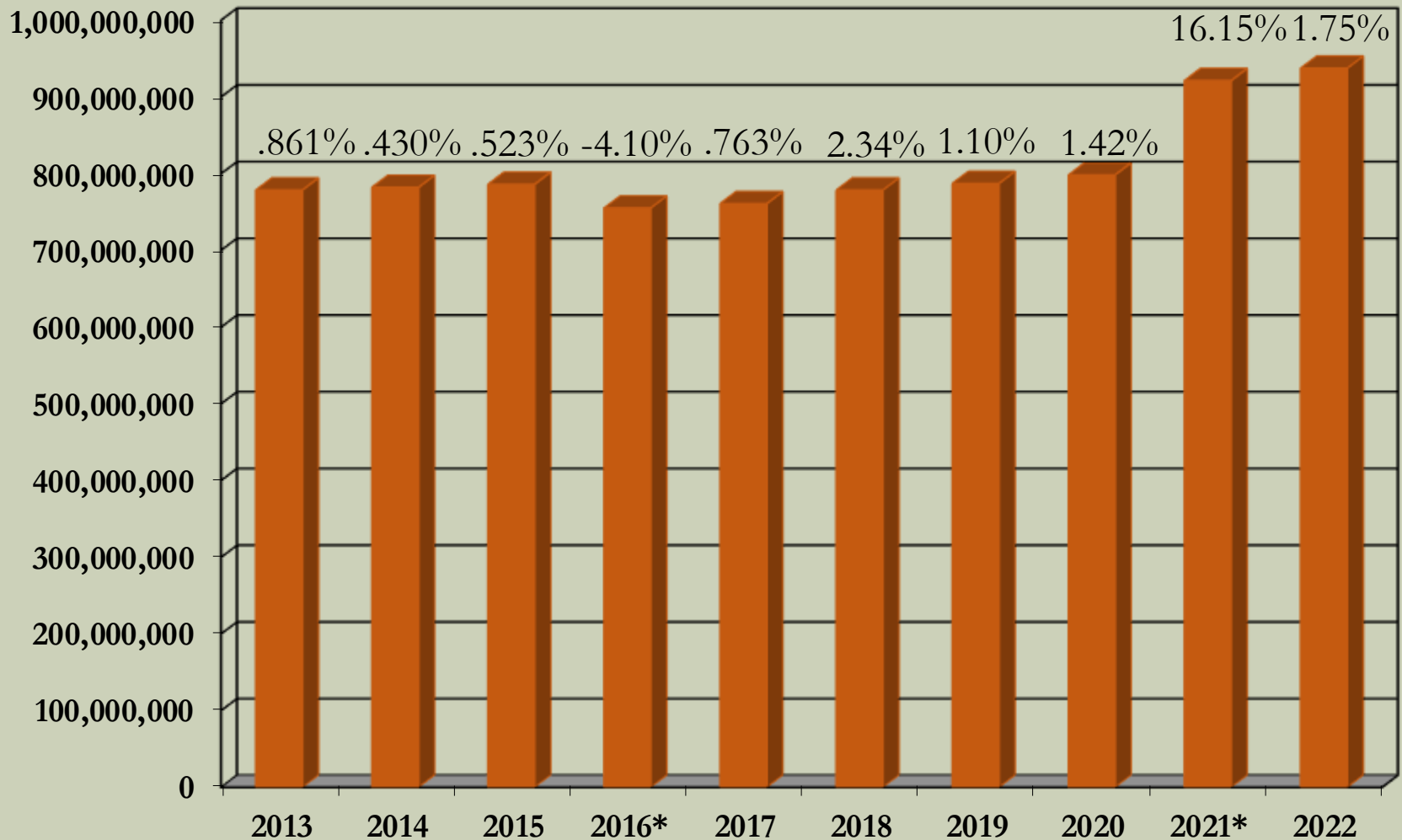
Grand List Comparative Totals

	2021	2022	Change	%
Real Estate	\$ 792,517,190	\$ 799,558,331	\$ 7,041,141	0.89%
Personal Property	\$ 22,366,080	\$ 26,180,030	\$ 3,813,950	17.05%
Motor Vehicles	\$ 106,385,550	\$ 111,639,720	\$ 5,254,170	4.94%
Total	\$ 921,268,820	\$ 937,378,081	\$ 16,109,261	1.75%

Grand List Account Comparisons

	2021	2022	Change	%
Real Estate	4,174	4,180	6	0.14%
Personal Property	558	561	3	0.54%
Motor Vehicles	9,630	9,931	301	3.13%

GRAND LIST PROFILE



HOW TO CALCULATE THE MILL RATE

Adjusted Grand List ÷ 1,000 = Mill Value

$$825,572,791 \div 1,000 = 825,573$$

Tax Revenue ÷ Mill Value = Mill Rate

Mill Value at 98.50 % collection rate = 813,189

$$29,583,823 \div 813,189 = 36.38$$

HOW TO CALCULATE REAL ESTATE TAX AMOUNT

Assessed Value x Mill Rate = Tax

$$248,360 \times .03638 = \$9,035$$

MILL RATE CALCULATION

REAL ESTATE AND PERSONAL PROPERTY

GRAND LIST REAL ESTATE/ PERSONAL PROPERTY

Grand List - October 1, 2022	\$ 825,738,361
Less BAA adjustments Reductions to grand list	\$ (165,570)
Adjusted Grand List - October 1, 2022	\$ 825,572,791
Mill Value	\$ 825,573
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 813,189</u>
Mill Rate (per proposed budget)	36.38

PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 36.38 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	22-23 TAXES	PROPOSED 23-24 TAXES	PROPOSED 23-24 INCREASE
			31.70	36.38	
2021	\$235,300	\$164,710	\$5,221	\$5,992	\$771
2021	\$354,800	\$248,360	\$7,873	\$9,035	\$1,162
2021	\$613,500	\$429,450	\$13,614	\$15,623	\$2,009

MILL RATE CALCULATION

MOTOR VEHICLE

	GRAND LIST MOTOR VEHICLE
Grand List - October 1, 2022	\$ 111,639,720
Less BAA adjustments Reductions to grand list	\$ (521,165)
Adjusted Grand List - October 1, 2022	\$ 111,118,555
Mill Value	\$ 111,119
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 109,452</u>
Mill Rate (per proposed budget)	32.46

PROPOSED TAX CALCULATION MOTOR VEHICLE

98.50 % COLLECTION RATE – 32.46 MILL RATE

YEAR	VEHICLE	ASSESSED VALUE	22-23 TAXES	PROPOSED 23-24 TAXES	PROPOSED 23-24 CHANGE
			31.70	32.46	
2017	Ford F-150	24,570	\$779		
2017	Ford F-150	22,120		\$718	(\$60)

Based on October 2021 Revaluation

MILL RATE HISTORY

Mill Rate History



* Revaluation Year

BUDGET PROCESS

Board of Selectmen and Board of Finance review the budget during the month of March.

The Board of Selectmen make a recommendation to the Board of Finance by March 31st.

BUDGET PROCESS

The Selectmen will conduct a

**Public Hearing on
Tuesday, March 28, 2023
7:00 p.m.
Virtual Meeting**

**BOS/BOF Budget Meeting
March 28, 2023, 7:00 p.m.(America/New York)**

**Please join my meeting from your computer, tablet or smartphone.
<https://meet.goto.com/550649997>**

**You can also dial in using your phone.
Access Code: 550-649-997
United States: [+1 \(312\) 757-3121](tel:+13127573121)**

**Get the app now and be ready when your first meeting starts:
<https://meet.goto.com/install>**

BUDGET PROCESS

The Board of Finance will hold a Public Hearing on the Board of Finance recommended budget no later than the third Tuesday in April.

**The Budget Hearing is scheduled for:
Tuesday, April 18, 2023 - 7:00 p.m.**

BOF FY 2023-2024 Budget Public Hearing
April 18, 2023, 7:00 – 9:00 PM (America/New York)

Please join my meeting from your computer, tablet or smartphone.
<https://meet.goto.com/987383437>

You can also dial in using your phone.
Access Code: 987-383-437
United States: [+1 \(224\) 501-3412](tel:+12245013412)

Get the app now and be ready when your first meeting starts:
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BUDGET PROCESS

Pursuant to Section 903 of the Town Charter
Referendum Vote on the Town Budget and the
Capital Improvement Budget on:

Tuesday, May 2, 2023
6:00 a.m. – 8:00 p.m.
Hebron Elementary School

BUDGET REVIEW SCHEDULE

Tuesday, March 7, 2023 – Virtual (Budget Workshop with Board of Finance)

- 7:00 – 7:30 p.m. CIP Budget Presentation
- 7:30 – 8:00 p.m. Open Space/Land Acquisition
- 8:00 – 8:15 p.m. Public Works Department
- 8:15 – 9:30 p.m. Miscellaneous General Government

Tuesday, March 14, 2023 – Virtual (Budget Workshop with Board of Finance)

- 7:00 – 7:30 p.m. Hebron Board of Education
- 7:30 – 8:00 p.m. RHAM Board of Education
- 8:00 – 9:30 p.m. Miscellaneous General Government

Tuesday, March 21, 2023 – Virtual (Budget Workshop with Board of Finance)

- 7:00 – 7:15 p.m. Parks & Recreation Department
- 7:15 – 7:30 p.m. Fire Department/Ambulance Service
- 7:30 – 7:45 p.m. Police Department
- 7:45 – 9:30 p.m. Miscellaneous General Government

Tuesday, March 28, 2023 – Virtual (Budget Workshop with Board of Finance)

- 7:00 – 7:30 p.m. Board of Selectmen Public Hearing
- 7:30 – 8:30 p.m. Revenues Overview & Discussion/Budget Deliberations
- 8:30 – 9:30 p.m. Finalize Selectmen’s FY 23-24 Budget and CIP Budget

INFORMATION AND COMMENTS

The Selectmen have established an email address for budget comments:

hebronbudget@hebronct.com

Comments will be forwarded to the Boards of Selectmen, Finance and Education.

Budget Information is available in the Town Clerk's Office, Douglas Library, Senior Center and at

<https://hebronct.com/budget-information/>

We want to hear from you!

INFORMATION AND COMMENTS

QUESTIONS ???