

# **PROPOSED HEBRON BUDGET FISCAL YEAR 2024 - 2025**

**Town Manager's Proposed Budget  
Board of Selectmen/Board of Finance  
Presentation  
March 5, 2024**

**Andrew J. Tierney  
Town Manager**

# PROPOSED BUDGET \$41,383,994

Spending increase of  
\$2,268,791 or 5.80 %  
over the current year's budget.

General Government	\$12,074,174
Hebron Board of Education	\$13,739,881
RHAM Board of Education	\$15,569,939

# PROPOSED EXPENDITURES INCREASE/DECREASE FY 23-24 TO 24-25

	ADOPTED Expenditures 2023-2024	PROPOSED Expenditures 2024-2025	Difference	Percent Change
<b>Total Town Budget</b>				
<b>Town Government</b>	\$ 9,075,170	\$ 9,705,574	\$ 630,404	6.95%
Contr. to Capital Improvement	453,602	1,226,734	773,132	170.44%
Contr. to Open Space Acq.	25,000	125,000	100,000	400.00%
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%
<b>TOWN GOV'T SUB TOTAL</b>	<b>10,929,553</b>	<b>12,074,174</b>	<b>1,144,621</b>	<b>10.47%</b>
Hebron Board of Education	12,796,568	13,739,881	943,313	7.37%
RHAM Assess(w/o debt)	15,127,331	15,359,232	231,901	1.53%
RHAM Debt Service	261,751	210,707	(51,044)	-19.50%
<b>Total General Government</b>	<b>\$ 39,115,203</b>	<b>\$ 41,383,994</b>	<b>\$ 2,268,791</b>	<b>5.80%</b>

# TOWN GOVERNMENT BUDGET DRIVERS/INITIATIVES

- **Contractual Salary Increases and Compensation Adjustments**
- **Payroll Accrual (Audit Finding – Required to Fix)**
- **Contractual Increases: Bulky Waste Disposal Fees**
- **Medical Insurance**
- **State Trooper Services**

# CAPITAL EXPENDITURES

- CIP (General Government Contribution) **\$1,226,734**
  - Over \$75,000
- Capital Expenditures **\$133,650**
  - \$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

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**

# CIP RECOMMENDATIONS FY 24-25

<b>Project</b>	<b>Amount</b>
<b>Road Resurfacing and Road Improvements</b>	<b>\$ 330,558</b>
<b>Replace Truck 45 (2005)</b>	<b>\$ 275,466</b>
<b>Jones Street Culvert Replacement - Second (Final) Year Funding</b>	<b>\$ 44,500</b>
<b>HBOE - GHS School Roof Restoration</b>	<b>\$ 500,000</b>
<b>HBOE - HES School Roof Restoration</b>	<b>\$ 100,000</b>
<b>Senior Center Parking Drainage, Repave and Expansion</b>	<b>\$ 75,000</b>
<b>Horton House Improvements</b>	<b>\$ 50,000</b>
<b>Total Recommended CIP Budget</b>	<b>\$ 1,375,524</b>

# CIP REVENUE RECOMMENDATIONS

## FY 2024-2025

	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	\$ 1,226,734
Total Revenues	\$ 602,886	\$ 1,375,524
 Completed Project Balances		
Large Dump Truck 20-21	5,000	
Large Dump Truck 22-23	238	
	5,238	



# HEBRON BOARD OF EDUCATION

<b>FY 2023-2024</b>	<b>FY 2024-2025</b>	<b>INCREASE</b>
<b>\$12,796,568</b>	<b>\$13,739,881</b>	<b>\$943,313</b>
		<b>7.37 %</b>

# 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

***Example: FY 2022-2023 In-Kind Services = \$202,504***

# RHAM LEVY

## Proposed RHAM Budget

<b>FY 23-24 RHAM Budget</b>	<b>FY 24-25 RHAM Budget</b>	<b>Change</b>	<b>Percent Change</b>	<b>Hebron Change Based on 24-25 Levy 50.00 %</b>
<b>\$31,139,381</b>	<b>\$31,960,450*</b>	<b>\$821,078</b>	<b>2.64</b>	<b>\$591,148</b>
	<b>Hebron's Levy for FY 24-25</b>		<b>\$15,980,230</b>	
	<b>RHAM Credit</b>		<b>- 410,291</b>	
	<b>NET RHAM LEVY FY 24-25</b>		<b>\$15,569,939</b>	

**\*Includes \$498,419 CIP Budget**

# RHAM LEVY

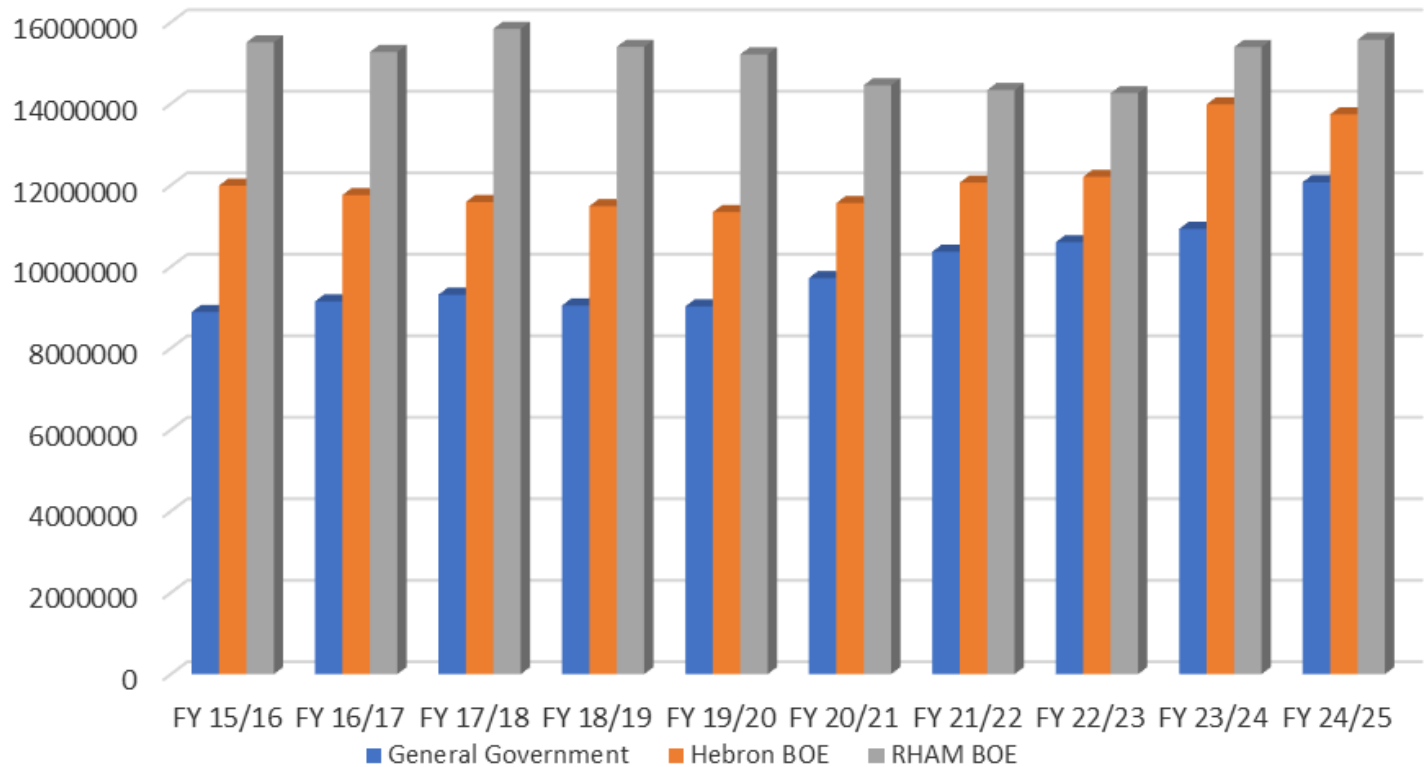
## Levy Calculation

	21-22	22-23	23-24	24-25
Andover	17.13	16.63	14.43	13.43
Hebron	46.77	47.17	49.42	50.00
Marlborough	36.10	36.20	36.15	36.57

# EXPENDITURE HISTORY

	ADOPTED FY 21-22	ADOPTED FY 22-23	ADOPTED FY 23-24	PROPOSED FY 24-25
Town Government	\$ 8,187,133	\$ 8,549,194	\$ 9,075,170	\$ 9,705,574
Contribution to CIP	768,877	587,485	453,602	1,226,734
Contribution to Capital Projects	152,022	156,796	230,187	133,650
Contribution to Revaluation	50,000	40,000	40,000	40,000
Open Space	125,000	125,000	25,000	125,000
Debt Service	1,086,298	1,092,124	1,105,594	843,216
<b>TOTAL</b>	<b>\$ 10,369,330</b>	<b>\$ 10,550,599</b>	<b>\$ 10,929,553</b>	<b>\$ 12,074,174</b>
Hebron Board of Education	\$ 12,063,673	\$ 12,207,294	\$ 12,796,568	\$ 13,739,881
RHAM Levy (Operating & Debt)	\$ 13,971,476	\$ 14,259,027	\$ 15,389,082	\$ 15,569,939
<b>TOTAL BUDGET</b>	<b>\$ 36,404,479</b>	<b>\$ 37,016,920</b>	<b>\$ 39,115,203</b>	<b>\$ 41,383,994</b>

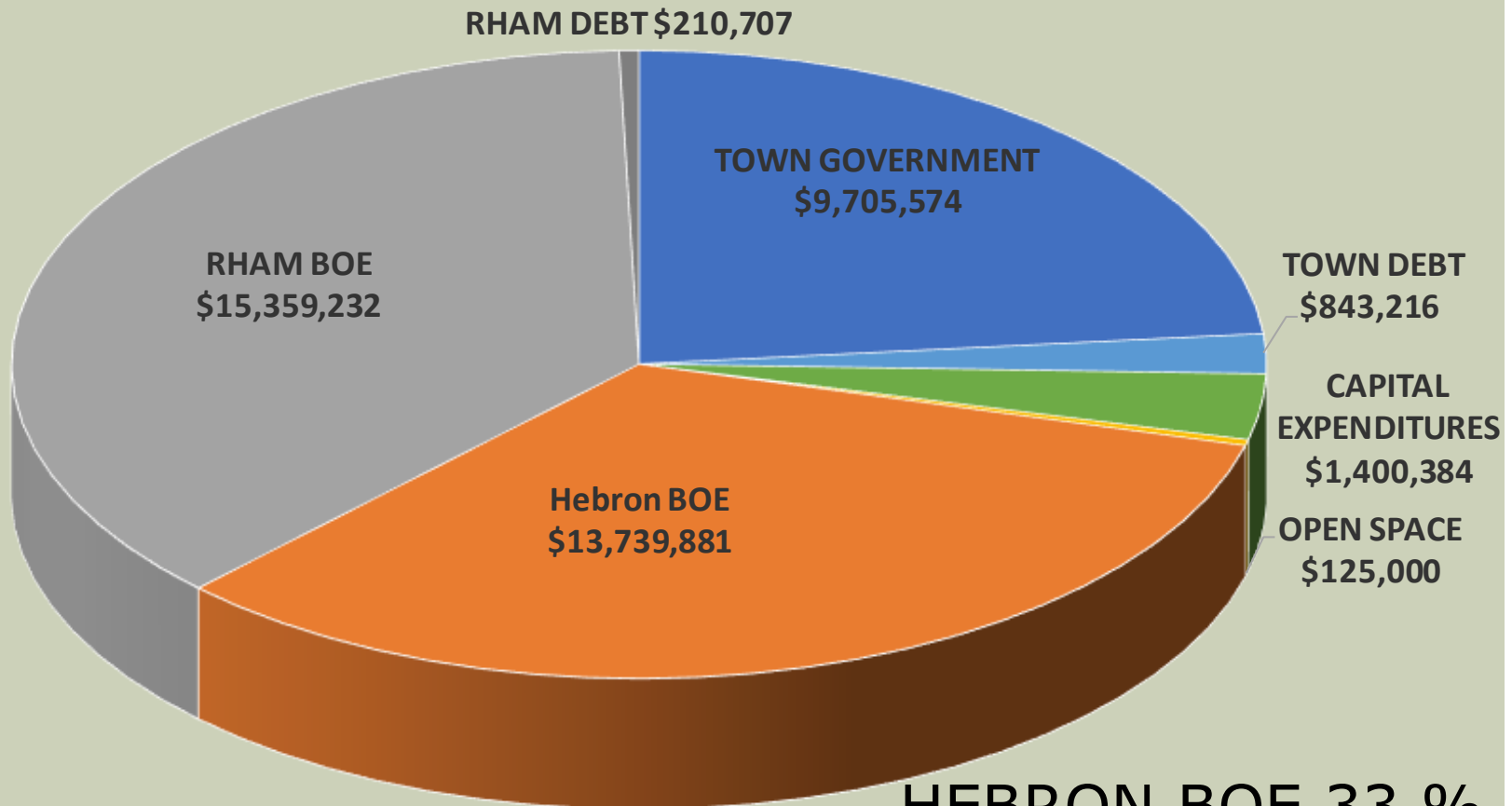
# EXPENDITURE HISTORY



# FY 2024-2025 BUDGET OVERVIEW

RHAM BOE 38 %

TOWN 29 %



HEBRON BOE 33 %

# PROPOSED REVENUE INCREASE/DECREASE FY 23-24 TO 24-25

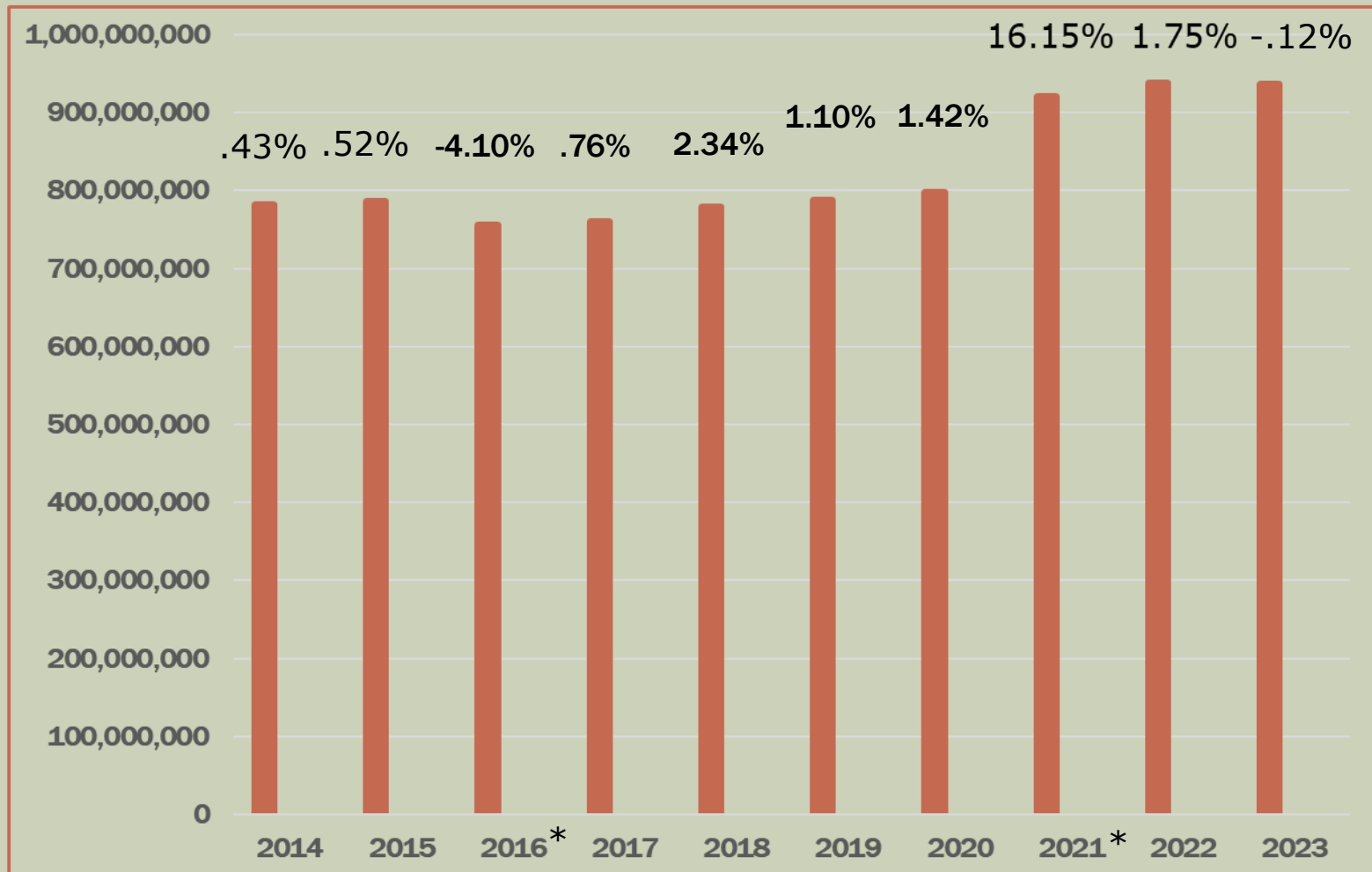
	ADOPTED 2023-2024	PROPOSED 2024-2025	Difference	Percent Change
General Government	\$ 892,661	\$ 1,258,990	\$ 366,329	41.04%
Other State Revenues	419,447	492,924	73,477	17.52%
ECS & Special Ed Grant Funding	5,997,693	5,997,693	-	0.00%
Unassigned/Debt Mgmt Contribution	\$ 862,000	\$ 862,000	-	0.00%
Back Taxes / Lien Fees	400,000	400,000	-	0.00%
Tax Revenue	30,543,402	32,372,387	1,828,985	5.99%
	<b>\$ 39,115,203</b>	<b>\$ 41,383,994</b>	<b>\$ 2,268,791</b>	<b>5.80%</b>



# OCTOBER 1, 2023 GRAND LIST

<b>Grand List Comparative Totals</b>				
	<b>2022</b>	<b>2023</b>	<b>Change</b>	<b>%</b>
<b>Real Estate</b>	<b>\$ 799,558,331</b>	<b>\$ 803,605,111</b>	<b>\$ 4,046,780</b>	<b>0.51%</b>
<b>Personal Property</b>	<b>\$ 26,180,030</b>	<b>\$ 27,628,210</b>	<b>\$ 1,448,180</b>	<b>5.53%</b>
<b>Motor Vehicles</b>	<b>\$ 111,639,720</b>	<b>\$ 104,975,470</b>	<b>\$ (6,664,250)</b>	<b>-5.97%</b>
<b>Total</b>	<b>\$ 937,378,081</b>	<b>\$ 936,208,791</b>	<b>\$ (1,169,290)</b>	<b>-0.12%</b>
<b>Grand List Account Comparisons</b>				
	<b>2022</b>	<b>2023</b>	<b>Change</b>	<b>%</b>
<b>Real Estate</b>	<b>4,180</b>	<b>4,180</b>	<b>0</b>	<b>0.00%</b>
<b>Personal Property</b>	<b>561</b>	<b>578</b>	<b>17</b>	<b>3.03%</b>
<b>Motor Vehicles</b>	<b>9,931</b>	<b>9,909</b>	<b>(22)</b>	<b>-0.22%</b>

# GRAND LIST PROFILE



# HOW TO CALCULATE THE MILL RATE

**Adjusted Grand List ÷ 1,000 = Mill Value**

$$830,909,321 \div 1,000 = 830,909$$

**Tax Revenue ÷ Mill Value = Mill Rate**

**Mill Value at 98.50 % collection rate = 818,446**

$$29,030,563 \div 818,446 = 35.47$$

# HOW TO CALCULATE REAL ESTATE TAX AMOUNT

**Assessed Value x Mill Rate = Tax**

$$248,360 \times .03547 = \$8,809$$

# MILL RATE CALCULATION

## REAL ESTATE AND PERSONAL PROPERTY

	GRAND LIST REAL ESTATE/ PERSONAL PROPERTY
Grand List - October 1, 2023	\$ 831,233,321
Less Board of Assessment Appeals adjustments Reductions to grand list	\$ (324,000)
Adjusted Grand List - October 1, 2023	\$ 830,909,321
Mill Value	\$ 830,909
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 818,446</u>
Mill Rate (per proposed budget)	35.47

# PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 35.47 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	23-24 TAXES	PROPOSED 24-25 TAXES	PROPOSED 24-25 INCREASE
			33.19	35.47	
2021	\$235,300	\$164,710	\$5,467	\$5,842	\$375
2021	\$354,800	\$248,360	\$8,243	\$8,809	\$566
2021	\$613,500	\$429,450	\$14,253	\$15,233	\$980

# MILL RATE CALCULATION

## MOTOR VEHICLE

	GRAND LIST MOTOR VEHICLE
Grand List - October 1, 2023	\$ 104,975,470
Less Board of Assessment Appeals adjustments Reductions to grand list	\$ (455,598)
Adjusted Grand List - October 1, 2023	\$ 104,519,872
Mill Value	\$ 104,520
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 102,952</u>
Mill Rate (per proposed budget)	32.46

# 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 31<sup>st</sup>.

# BUDGET PROCESS

The Selectmen will conduct a

**Public Hearing on  
Tuesday, March 26, 2024  
7:00 p.m.**

**Douglas Library Community Room**

# 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 16, 2024 - 7:00 p.m.  
Douglas Library Community Room**

# BUDGET PROCESS

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

**Tuesday, May 7, 2024**  
**6:00 a.m. – 8:00 p.m.**  
**Hebron Elementary School**

# BUDGET REVIEW SCHEDULE

## Tuesday, March 12, 2024 – Budget Workshop with Board of Finance

7:00 p.m. RHAM Board of Education  
7:30 p.m. Hebron Board of Education  
Miscellaneous General Government

## Tuesday, March 19, 2024 – Budget Workshop with Board of Finance

7:00 – 7:15 p.m. Parks & Recreation Department  
7:15 – 7:30 p.m. Public Works Department  
7:30 – 7:45 p.m. Fire Department/Ambulance Service  
7:45 – 8:00 p.m. Planning & Development & EDC  
8:00 – 9:30 p.m. Miscellaneous General Government

## Tuesday, March 26, 2024 – Budget Workshop with Board of Finance

7:00 – 7:15 p.m. Board of Selectmen Public Hearing  
7:15 – 8:00 p.m. Outstanding ?s and Hebron Board of Education (if needed)  
8:00 – 9:00 p.m. Revenues Overview & Discussion/Budget Deliberations  
9:00 – 9:30 p.m. Finalize Selectmen’s FY 24-25 Budget and CIP Budget

## Thursday, March 28, 2024 – Budget Workshop with Board of Finance

7:00 – 8:00 p.m. Revenues Overview & Discussion/Budget Deliberations  
8:00 – 9:00 p.m. Finalize Selectmen’s FY 24-25 Budget and CIP Budget

# INFORMATION AND COMMENTS

The Selectmen have established an email address 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 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 ???**