



Town of Hebron

**TOWN OFFICE BUILDING
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ANDREW J. TIERNEY
TOWN MANAGER

DANIEL LARSON
CHAIRMAN

GAIL B. RICHMOND
VICE CHAIRMAN

BRIAN D. O'CONNELL
SELECTMAN

CLARA O'BRIEN
SELECTMAN

JOHN B. COLLINS
SELECTMAN

March 1, 2018

Board of Selectmen and Board of Finance
Town of Hebron
15 Gilead Street
Hebron, CT 06248

Dear Members of the Board of Selectmen and Board of Finance:

Pursuant to Section 902 C of the Town Charter, I am presenting the Town Manager's proposed budget for FY 2018-2019 totaling \$36,110,668. The expenditure budget as presented is a 1.71 percent decrease or \$629,570 less than the FY 2017-2018 budget.

Preparing this budget has been challenging due to many unknowns from the State of Connecticut budget and due to a substantial decrease in the revenues anticipated to be received from the State. At this time all numbers are a moving target.

The Hebron Board of Education budget as presented is a decrease of 0.02 percent at \$11,586,421. The RHAM Board of Education budget has been presented at \$30,170,433 or a 2.26 percent net increase, which relates to a reduction of \$177,980 to Hebron's levy which reflects the population shift. Student population is declining at the elementary, middle and high school levels.

The Town Manager's recommended budget does include staffing adjustments which will be explained in the Executive Summary. The Town Manager has reduced the Department Head requests in the Town Government budget by \$159,427, resulting in a 2.85 percent reduction to the Town Government expenditure from FY 2017-2018. In response to the Board of Finance's request for a 5 percent reduction amount of last year's budget, a list has been prepared which includes additional areas identified to reduce the budget to reach that goal.

The CIP Committee has recommended a CIP Budget of \$929,984 reflecting a general government contribution to the CIP budget of \$732,366 which is a reduction of 5 percent of the level of funding from last year. There are also funding allocations for Capital Expenditures at \$53,340 and funding for future revaluation at \$25,000. The Town Manager's recommendation for the contribution for Open Space is \$75,000.

As has been discussed by the Board of Finance, the revenue recommendation presented includes a \$500,000 contribution from the unassigned fund balance to help offset the shortfall in revenue from the State.

The October 2017 Grand List has increased by \$5,759,330 or 0.763 percent. With the budget as presented, this translates to an increase in the mill rate from 37.00 to 37.85.

As a result of the present economic climate in Connecticut, reductions in state revenue, and unfunded state mandates, most of the proposed tax increase will unfortunately again be absorbed by the taxpayers of Hebron.

Taxpayers are urged to contact your State Representatives to express concern about the fiscal uncertainty and costly state mandates. Contact information for State Representatives is as follows:

Senator Cathy Osten, 19th Senatorial District:

osten@senatedems.ct.gov, 800-842-1420 or 860-240-0579

Representative Robin Green, 55th General Assembly District:

robin.green@housegop.ct.gov, 800-842-1423 or 860-240-8700

As you review this budget, please keep in mind that it is a fluid document and numbers will change as we go through the next couple of months. The proposed budget is based on information available today, with placeholders for unknown or estimated amounts.

The Hebron Charter requires two mandatory budget advisory questions be included on the budget referendum ballot. They are:

1. Is the Town Budget (Excluding Hebron and RHAM Boards of Education Budgets) Too High or Too Low?
2. Is the Hebron Board of Education Budget Too High or Too Low?

The Selectmen can also determine if other Advisory Questions are necessary.

Please refer to the attached Executive Summary which will outline the major expenditure and revenue changes and other highlights of the Town Manager's proposed budget.

I would like to thank the Town Department Heads for their cooperation in preparing their Department budgets. I am grateful for the cooperation of the Superintendents of Schools and their staff for providing the education budgets in a timely fashion.

An email address hebronbudget@hebronct.com has been set up to receive public comment and input. Emails received will be forwarded to the Boards of Selectmen, Finance and Education. It is important for public participation early in the budget process. Public participation at all meetings is encouraged. Budget information and key dates are available on the Hebron Website at:

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

We are working to prepare a budget that all taxpayers can support at the Budget Referendum vote on Tuesday, May 8, 2018.

Thank you for the opportunity to present this proposal. We look forward to a challenging but successful budget season.

Sincerely,

Andrew J. Tierney
Town Manager

cc: Elaine Griffin, Finance Director
Carla Pomprowicz, Town Clerk
Tim VanTasel, Hebron Superintendent of Schools
Patricia Law, RHAM Superintendent of Schools
Erica Bromley, Chairman, Hebron Board of Education
Judy Benson Clarke, Chairman, RHAM Board of Education

TOWN OF HEBRON

2018-2019 FISCAL YEAR PROPOSED BUDGET

EXECUTIVE SUMMARY

The proposed budget for FY 2018-2019 totals **\$36,110,668**. This is a **DECREASE** of **\$629,570** over the current year's budget or 1.71 percent less than the current expenditure level.

EXPENDITURES

	ADOPTED Expenditures 2017-2018	PROPOSED Expenditures 2018-2019	Difference	Percent Change
Total Town Budget				
Town Government	\$ 7,221,076	\$ 7,066,232	\$ (154,844)	-2.14%
Contr. to Capital Improvement	770,911	723,366	(47,545)	-6.17%
Contr. to Open Space Acq.	100,000	75,000	(25,000)	-25.00%
Contr. to Cap Non-Recurring	3,050	2,000	(1,050)	-34.43%
Contr. to Capital Projects	44,260	53,340	9,080	20.52%
Contr. to Revaluation	41,000	25,000	(16,000)	-39.02%
Contr. To Debt Management	-	-	-	-
Debt Service	1,132,417	1,102,539	(29,878)	-2.64%
TOWN GOV'T SUB TOTAL	9,312,714	9,047,477	(265,237)	-2.85%
Hebron Board of Education	11,588,546	11,586,421	(2,125)	-0.02%
RHAM Assess(w/o debt)	14,262,347	14,132,094	(130,253)	-0.91%
RHAM Debt Service	1,392,403	1,344,676	(47,727)	-3.43%
RHAM Assess FAILED at 1st Referendum	184,228	-	-	0.00%
Total General Government	\$ 36,740,238	\$ 36,110,668	\$ (629,570)	-1.71%

General Government Budget

The Town Government Budget for FY 2018-2019 is proposed to decrease by \$265,237 or 2.85 percent. There are no major increases in the town government budget in the proposed budget.

Areas of the town government budget that are recommended for personnel adjustments are:

- \$ 51,748 + Benefits Reduction of one (1) Clerical Union Position
- Fire Marshal/Building Inspector – The Fire Marshal is now serving as combined Building Inspector and Fire Marshal at full time hours. This budget proposal includes addition of a part-time Fire Marshal to assist with coverage. This staffing adjustment is cost neutral.

Budget Initiatives:

There are no budget initiatives included in the Town Manager's recommended budget.

Contribution to Capital Projects:

General Government Contribution to CIP	\$723,366
Contribution to Capital Expenditure (\$5,000-\$25,000)	\$ 53,340
Contribution to Revaluation Fund	\$ 25,000
Contribution to Capital Non-Recurring	\$ 2,000

Contribution to Open Space/Land Acquisition - \$75,000

The Open Space/Land Acquisition fund has an account balance of \$625,877. The recommended contribution is a decrease from the FY 17-18; it falls short of the goal for the annual contribution. It is difficult to recommend funding open space at a higher level when staffing and service reductions are being recommended.

To date, the Town has permanently preserved 24.1 percent of Hebron's land area as open space through efforts of the Town and the State of Connecticut. Since the adoption of the Open Space Land Acquisition Ordinance in 1988 more than 1,399 acres of land in Hebron has been permanently preserved.

Hebron Board of Education - \$11,586,421

The Hebron Board of Education Budget for FY 2018-2019 is proposed with a decrease of 0.02 percent.

RHAM Board of Education – Hebron Levy \$15,476,770

The RHAM Board of Education is currently reviewing the proposed budget as presented by the Superintendent. This table illustrates the effect to Hebron due to the proposed budget as it stands today. Hebron's RHAM Levy will continue to gradually decline over the next several years. This number includes Hebron's share of the RHAM CIP.

**Hebron
Change Based on
18-19 Levy @ 52.52 %**

Proposed RHAM Budget:	\$30,170,433	2.26 % net increase	- \$177,980
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REVENUES

	ADOPTED 2017-2018	PROPOSED 2018-2019	Difference	Percent Change
General Government	\$ 836,745	\$ 803,382	\$ (33,363)	-3.99%
Other State Revenues (MRSA INC.)	1,938,164	356,065	(1,582,099)	-81.63%
ECS & Special Ed Grant Funding	5,366,355	5,783,770	417,415	7.78%
Other Revenue Sources	159,000	100,000	(59,000)	-37.11%
Unassigned Fund Contribution	\$ 203,429	\$ 500,000	296,571	145.79%
Back Taxes / Lien Fees	315,000	315,000	-	0.00%
Tax	27,921,545	28,252,451	330,907	1.19%
	<u>\$ 36,740,238</u>	<u>\$ 36,110,668</u>	<u>\$ (629,569)</u>	<u>-1.71%</u>

A combination of the Governor's proposed budget numbers and input from the Town Assessor has been utilized in preparing the revenue estimates for FY 2018-2019. The Finance Director has completed a thorough review of the anticipated revenues from all sources. There are several grants included in the revenue estimates, most of which are noted in the individual department budget detail. The amount of additional taxes to be collected based on the proposed budget is \$330,907 which will be offset by the increase to the grand list and the mill rate adjustment.

Proposed Mill Rate: 37.85 Personal Property/Real Estate and Motor Vehicle

SUMMARY

The goal in preparing this budget was to attempt to maintain existing services, while responding to taxpayer concerns about increasing taxes. However, in achieving this goal staffing reductions are being recommended which will result in service reductions. There is little room for flux and no contingency for unexpected circumstances or emergencies which could ultimately impact the unassigned fund balance.

The attached summary documents will provide a high level overview of the entire budget proposal. The budget book includes detailed information of each department request.

CHALLENGES

There are many factors of the budget that are beyond our control. It will be necessary for Town administration, Board of Selectmen, Board of Finance and the Boards of Education as well as the taxpayers to work cooperatively to arrive at a budget that will provide necessary services and continue high quality programs while acknowledging taxpayer concerns. Creativity and compromise will be important as we work to craft a budget that will be supported at Referendum. We believe this budget proposal provides a good place to start discussions.

INDEX

Summary of Proposed 2018-2019 Budget	1
Department Budget Summary & Index.....	2
Town Manager Adjustments to Department Requests	4
Hebron Board of Education Budget Summary	5
RHAM Board of Education Levy Calculation	8
Summary of Revenues	9
Estimated Revenues	10
Expenditures w/ Offsetting Revenues	13
Proposed CIP Budget and Revenues	15
Proposed Capital Expenditures	18
Grand List Report	19
Estimated Fund Balance FY 2015 through 2019	23
Schedule of Meetings	24

TOWN OF HEBRON
SUMMARY OF PROPOSED 2018-2019 BUDGET
March 1st , 2018

Per Section 902C of the Hebron Town Charter, the Town Manager has recommended a budget for 2018-2019 which totals \$36,110,668. This is a decrease of -1.71% percent over last year's adopted budget of \$36,740,238 and represents a total dollar decrease of - \$629,570.

	ADOPTED Expenditures 2017-2018	PROPOSED Expenditures 2018-2019	Difference	Percent Change
Total Town Budget				
Town Government	\$ 7,221,076	\$ 7,066,232	\$ (154,844)	-2.14%
Contr. to Capital Improvement	770,911	723,366	(47,545)	-6.17%
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RHAM Debt Service	1,392,403	1,344,676	(47,727)	-3.43%
RHAM Assess FAILED at 1st Referendum	184,228	-	-	0.00%
Total General Government	\$ 36,740,238	\$ 36,110,668	\$ (629,570)	-1.71%

The recommended revenue budget is as follows:

	ADOPTED 2017-2018	PROPOSED 2018-2019	Difference	Percent Change
General Government	\$ 836,745	\$ 803,382	\$ (33,363)	-3.99%
Other State Revenues (MRSA INC.)	1,938,164	356,065	(1,582,099)	-81.63%
ECS & Special Ed Grant Funding	5,366,355	5,783,770	417,415	7.78%
Other Revenue Sources	159,000	100,000	(59,000)	-37.11%
Unassigned Fund Contribution	\$ 203,429	\$ 500,000	296,571	145.79%
Back Taxes / Lien Fees	315,000	315,000	-	0.00%
Tax	27,921,545	28,252,451	330,907	1.19%
	\$ 36,740,238	\$ 36,110,668	\$ (629,569)	-1.71%

The total amount needed to be raised by taxes is \$28,252,451 which is an increase of \$330,907. This would result in a mill rate of 37.85 calculated utilizing the following factors:

	TOTAL GL	
Grand List - October 1, 2017	\$ 760,823,520	
Less Potential BAA adjustments	\$ (100,000)	
Reductions to grand list - *	\$ (2,983,700)	(equates to \$115,051 tax dollars)
Adjusted Grand List - October 1, 2017	\$ 757,739,820	
Mill Value	\$ 757,740	
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 746,374</u>	
Mill Rate (per proposed budget)	37.85	

* Due to Hebron Sr. Living & Crumbling Foundations

** Reflection due to Town budget passing at first Referendum 2017 but RHAM budget not adopted until third referendum.

2018-2019 RHAM budget is actually an increase.

Revision -

2018-2019 BUDGET

TOWN OF HEBRON

Page 1 of 2

DEPARTMENT BUDGET SUMMARY & INDEX

DEPARTMENTS	BUDGETARY ACTUAL 2016-2017	ADOPTED BUDGET 2017-2018	CURRENT ESTIMATED EXPENSE 2017-2018	DEPT REQ BUDGET 2018-2019	DOLLAR INC/DEC	% CHG	TOWN MGR BUDGET 2018-2019	DOLLAR INC/DEC	% CHG	2018-2019 ADOPTED	DOLLAR INC/DEC	% CHG	TOTAL ACTUAL 2016-2017	2017-2018 ADOPTED BUDGET
1000 - Payroll	2,465,703	2,526,580	2,481,580	2,546,452	19,872	0.79%	2,494,704	(31,876)	-1.26%	-	(2,526,580)	-100.00%		
1001 - Selectmen	32,211	39,945	39,000	40,070	125	0.31%	40,070	125	0.31%	-	(39,945)	-100.00%		
1002 - Central Services	42,492	41,000	39,000	41,000	-	0.00%	41,000	-	0.00%	-	(41,000)	-100.00%		
1003 - Legal	59,653	40,000	54,000	30,000	(10,000)	-25.00%	30,000	(10,000)	-25.00%	-	(40,000)	-100.00%		
1004 - Central Computer Svcs.	63,031	66,900	65,000	66,500	(400)	-0.60%	66,400	(500)	-0.75%	-	(66,900)	-100.00%		
1005 - Boards & Commissions	75	75	50	75	-	0.00%	75	-	0.00%	-	(75)	-100.00%		
1010 - Town Buildings	59,138	61,161	60,000	62,304	1,143	1.87%	62,304	1,143	1.87%	-	(61,161)	-100.00%		
1020 - Board of Finance	32,500	35,000	32,500	35,000	-	0.00%	35,000	-	0.00%	-	(35,000)	-100.00%		
1030 - Finance Department	1,014	2,845	2,600	2,805	(40)	-1.41%	2,805	(40)	-1.41%	-	(2,845)	-100.00%		
1040 - Tax Collector	16,638	17,150	17,000	16,970	(180)	-1.05%	16,970	(180)	-1.05%	-	(17,150)	-100.00%		
1050 - Assessor	15,688	27,900	27,000	26,450	(1,450)	-5.20%	26,450	(1,450)	-5.20%	-	(27,900)	-100.00%		
1051 - Board of Tax Review	-	170	70	170	-	0.00%	170	-	0.00%	-	(170)	-100.00%		
1060 - Town Clerk	25,756	30,450	30,000	31,270	820	2.69%	31,270	820	2.69%	-	(30,450)	-100.00%		
1070 - Registrars of Voters	44,784	52,263	51,593	52,404	141	0.27%	52,404	141	0.27%	-	(52,263)	-100.00%	2,858,683	2,941,439
2001 - Police Administration	398,777	308,511	358,511	299,894	(8,617)	-2.79%	299,894	(8,617)	-2.79%	-	(308,511)	-100.00%		
2010 - Fire Administration	364,728	369,378	368,500	369,263	(115)	-0.03%	367,763	(1,615)	-0.44%	-	(369,378)	-100.00%		
2011 - Fire Marshal	9,884	8,827	8,900	9,244	417	4.72%	9,244	417	4.72%	-	(8,827)	-100.00%		
2012 - Burning Official	1,448	1,478	1,455	1,478	-	0.00%	1,478	-	0.00%	-	(1,478)	-100.00%		
2020 - Ambulance Services	151,696	155,192	159,000	152,821	(2,371)	-1.53%	153,821	(1,371)	-0.88%	-	(155,192)	-100.00%		
2030 - Emergency Mgmt.	12,752	13,615	13,000	13,755	140	1.03%	13,755	140	1.03%	-	(13,615)	-100.00%		
2040 - Canine Control	32,067	31,900	31,900	32,333	433	1.36%	32,333	433	1.36%	-	(31,900)	-100.00%	971,352	888,901
3003 - Comm. Agency Donations	132,509	134,989	134,989	130,702	(4,287)	-3.18%	130,702	(4,287)	-3.18%	-	(134,989)	-100.00%		
3004 - Health District	99,187	103,554	103,554	106,801	3,247	3.14%	106,801	3,247	3.14%	-	(103,554)	-100.00%		
3007 - Library	241,540	252,822	251,000	247,904	(4,918)	-1.95%	250,004	(2,818)	-1.11%	-	(252,822)	-100.00%		
3013 - Van - Disabled	63,827	57,059	57,000	58,158	1,099	1.93%	58,158	1,099	1.93%	-	(57,059)	-100.00%		
3020 - Senior Center	54,552	29,575	29,500	29,796	221	0.75%	29,796	221	0.75%	-	(29,575)	-100.00%		
3030 - Probate Court	-	2,815	2,815	2,815	-	0.00%	2,815	-	0.00%	-	(2,815)	-100.00%		
3050 - St. Peter's Lease	800	850	850	900	50	5.88%	900	50	5.88%	-	(850)	-100.00%		
3102 - Recreation Programs	109,504	104,228	104,000	99,573	(4,655)	-4.47%	99,573	(4,655)	-4.47%	-	(104,228)	-100.00%		
3110 - Public Celebrations	267	550	300	400	(150)	-27.27%	400	(150)	-27.27%	-	(550)	-100.00%	702,186	686,442

DEPARTMENT BUDGET SUMMARY & INDEX

EXPENDITURES	BUDGETARY ACTUAL 2016-2017	ADOPTED BUDGET 2017-2018	CURRENT ESTIMATED EXPENSE 2018-2019	DEPT REQ BUDGET 2018-2019	DOLLAR INC/DEC	% CHANGE	TOWN MGR BUDGET 2018-2019	DOLLAR INC/DEC	% CHG	2018-2019			TOTAL ACTUAL 2016-2017	2017-2018 ADOPTED BUDGET
										ADOPTED	DOLLAR INC/DEC	% CHG		
4001 - Planning & Development	108,627	114,141	111,000	113,972	(169)	-0.15%	113,972	(169)	-0.15%	-	(114,141)	-100.00%	137,029	144,356
4025 - Economic Development	28,402	30,215	29,700	32,215	2,000	6.62%	31,215	1,000	3.31%	-	(30,215)	-100.00%		
4101 - Hgwys. & Grds. Admin.	271,312	287,083	290,000	286,859	(224)	-0.08%	254,660	(32,423)	-11.29%	-	(287,083)	-100.00%		
4102 - Town Yard & Garage	52,855	58,544	57,000	58,318	(226)	-0.39%	58,318	(226)	-0.39%	-	(58,544)	-100.00%		
4103 - Street Services	501,024	499,840	499,000	481,842	(17,998)	-3.60%	481,842	(17,998)	-3.60%	-	(499,840)	-100.00%		
4104 - Solid/Bulky Waste Recycl.	159,328	179,458	179,400	183,435	3,977	2.22%	182,435	2,977	1.66%	-	(179,458)	-100.00%	984,519	1,024,925
5001-5003 - Debt Service	928,988	1,132,417	1,132,417	1,102,539	(29,878)	-2.64%	1,102,539	(29,878)	-2.64%	-	(1,132,417)	-100.00%	938,788	1,142,217
5005 - Town Property Sewer Fees	9,800	9,800	9,800	9,800	-	0.00%	9,800	-	0.00%	-	(9,800)	-100.00%		
5010 - Insurance	246,081	267,500	267,500	271,600	4,100	1.53%	269,426	1,926	0.72%	-	(267,500)	-100.00%		
5020 - Employee Benefits	1,142,250	1,257,713	1,245,500	1,225,001	(32,712)	-2.60%	1,207,505	(50,208)	-3.99%	-	(1,257,713)	-100.00%	1,388,331	1,525,213
TOTAL TOWN SERVICES BUDGET	7,980,888	8,353,493	8,345,984	8,272,888	(80,605)	-0.96%	8,168,771	(184,722)	-2.21%	-	(8,353,493)	-100.00%	7,980,888	8,353,493
5050 - Contr. to Capital Projects	770,911	770,911	770,911	732,366	(38,545)	-5.00%	723,366	(47,545)	-6.17%	-	(770,911)	-100.00%	770,911	770,911
5051 - Contr. to Land Acquisition	140,000	100,000	100,000	95,000	(5,000)	-5.00%	75,000	(25,000)	-25.00%	-	(100,000)	-100.00%	140,000	100,000
5052 - Contr. to Capital Projects	39,100	44,260	44,260	59,650	15,390	34.77%	53,340	9,080	20.52%	-	(44,260)	-100.00%	39,100	44,260
5053 - Contr. to Revaluation	50,000	41,000	41,000	45,000	4,000	9.76%	25,000	(16,000)	-39.02%	-	(41,000)	-100.00%	50,000	41,000
5054 - Contr. to Debt Management	20,000	-	-	-	-	#DIV/0!	-	-	#DIV/0!	0	-	-	20,000	-
5056 - Gen Fund Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5055 - Contr. To Cap. Non-Recurring	8,800	3,050	3,050	2,000	(1,050)	-34.43%	2,000	(1,050)	-34.43%	-	(3,050)	-100.00%	8,800	3,050
TOTAL TOWN GOVT BUDGET	9,009,699	9,312,714	9,305,205	9,206,904	(105,810)	-1.14%	9,047,477	(265,237)	-2.85%	-	(9,312,714)	-100.00%	9,009,699	9,312,714
5080 Teacher's Retirement Obligation					-	#DIV/0!		-	#DIV/0!	0	-	-		
5090 - RHAM Assessment *	15,269,772	14,262,347	14,262,347	14,354,457	92,110	0.65%	14,132,094	(130,253)	-0.91%		(14,262,347)	-100.00%	15,269,772	15,654,750
5090 - RHAM Debt Service		1,392,403	1,392,403	1,344,676	(47,727)	-3.43%	1,344,676	(47,727)	-3.43%		(1,392,403)	-100.00%		
5090 - RHAM Inclusive budget at 1st Ref.		184,228	-	-	-	-	-	-	-		-	-		
8100 - Hebron Board of Education	11,360,497	11,588,546	11,288,546	11,586,421	(2,125)	-0.02%	11,586,421	(2,125)	-0.02%		(11,588,546)	-100.00%	11,360,497	11,588,546
BOF RECOMMENDED REDUCTION										0				
SUPPLEMENTAL APPROPRIATIONS	634,495	-	-	-	-	-	-	-	-				634,495	
GRAND TOTALS	36,274,463	36,740,238	36,248,501	36,492,458	(247,780)	-0.67%	36,110,668	(629,570)	-1.71%	-	(36,740,238)	-100.00%	36,274,463	36,740,238

Revision -

FY 2018-2019
TOWN OF HEBRON - TOWN GOVERNMENT BUDGET
DEPARTMENT HEAD REQUEST TO FINAL BUDGET APPROVAL

Account	Department/Description	Amount	Reason	Budget	
				9,206,904	DEPARTMENT HEAD REQUEST
1000-100-1100	Full Time Payroll	(51,748)	Reduction (1) Admin Sec III	9,155,156	
1004-200-2002	Central Computer Services	(100)	Special Forms & Supplies	9,155,056	
2010-202-2034	Fire Department	(2,000)	Service Contracts	9,153,056	
2010-206-2069	Fire Department	500	Fire Police	9,153,556	
2020-210-2054	Ambulance Services	1,000	Ambulance Maintenance	9,154,556	
3007-214-2088	Library	2,100	Building Maintenance	9,156,656	
4025-200-2024	Economic Development	(1,000)	Business Promotion	9,155,656	
4101-100-1002	Highway/Ground Administration	(32,199)	Part Time Mechanic	9,123,457	
4104-100-1003	Solid/Bulky Waste	(1,000)	Overtime Payroll	9,122,457	
5010-410-4001	Insurance	(2,174)	Workers Comp	9,120,283	
5020-411-4007	Employee Benefits	(5,433)	FICA/Medicare	9,114,850	
5020-411-4008	Employee Benefits	(4,500)	Medical Insurance	9,110,350	
5020-411-4010	Employee Benefits	(7,563)	Pension Contribution	9,102,787	
5050-277-2188	Contribution to CIP	(9,000)	Bucket Truck Correction	9,093,787	
5051-227-2188	Contribution to Open Space	(20,000)	Contribution to Open Space	9,073,787	
5052-227-2188	Contribution to Capital Projects	(6,310)	remove roll off dumpster	9,067,477	
5053-227-2188	Contribution to Revaluation Fund	(20,000)		9,047,477	TOWN MANAGER'S BUDGET

HEBRON BOARD OF EDUCATION

Approved 2018-19 Budget Summary

Budget Summary

Acct	Account Name	Expended 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
1111	ADMINISTRATORS SALARY	\$552,136	\$568,701	\$568,701	\$580,953	\$12,252	2.15%
1112	TEACHERS SALARY	\$4,824,751	\$4,903,603	\$4,903,603	\$4,956,701	\$53,098	1.08%
1113	STIPENDS	\$13,270	\$13,700	\$13,700	\$19,631	\$5,931	43.29%
1114	CURRICULUM DEVELOPMENT	\$12,295	\$23,027	\$23,027	\$19,921	(\$3,106)	-13.49%
1115	SUBSTITUTE TEACHERS	\$55,490	\$65,500	\$65,500	\$65,500	\$0	0.00%
1117	TUTORING	\$492	\$3,000	\$3,000	\$3,000	\$0	0.00%
1119	SUMMER SCHOOL	\$21,445	\$22,741	\$22,741	\$20,370	(\$2,371)	-10.43%
1122	RESOUCCE MANAGEMENT	\$122,000	\$125,660	\$125,660	\$114,000	(\$11,660)	-9.28%
1123	SECRETARIES	\$281,043	\$301,744	\$301,744	\$291,171	(\$10,572)	-3.50%
1124	PARAPROFESSIONAL	\$653,647	\$593,307	\$593,307	\$515,832	(\$77,475)	-13.06%
1125	CUSTODIAL	\$347,310	\$362,376	\$362,376	\$355,316	(\$7,061)	-1.95%
1126	NURSE	\$112,629	\$118,838	\$118,838	\$115,870	(\$2,968)	-2.50%
1127	TECHNOLOGY	\$141,738	\$141,123	\$141,123	\$101,620	(\$39,503)	-27.99%
1000	Total Salaries	\$7,138,245	\$7,243,320	\$7,243,320	\$7,159,886	(\$83,434)	-1.15%

Acct	Account Name	Adopted 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
2001	INSURANCE	\$1,704,299	\$1,862,497	\$1,862,497	\$1,984,176	\$121,680	6.53%
2002	FICA/MEDICARE	\$209,001	\$232,466	\$232,466	\$239,440	\$6,974	3.00%
2003	PENSION/NON-CERTS	\$83,735	\$90,000	\$90,000	\$86,750	(\$3,250)	-3.61%
2004	TUITION REIMBURSEMENT	\$5,551	\$10,000	\$10,000	\$10,000	\$0	0.00%
2005	UNEMPLOYMENT COMPENSATION	\$0	\$20,000	\$20,000	\$20,000	\$0	0.00%
2006	WORKERS COMPENSATION	\$91,715	\$97,335	\$97,335	\$104,495	\$7,160	7.36%
2000	Total Benefits	\$2,094,301	\$2,312,298	\$2,312,298	\$2,444,861	\$132,564	5.73%

Acct	Account Name	Adopted 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
3002	PROFESSIONAL DEVELOPMENT	\$30,200	\$30,030	\$30,030	\$29,530	(\$500)	-1.67%
3003	AHM YOUTH SERVICES	\$60,837	\$68,242	\$68,242	\$65,356	(\$2,885)	-4.23%
3004	SPECIAL EDUCATION SERVICES	\$27,969	\$32,250	\$32,250	\$32,250	\$0	0.00%
3005	SCHOOL PHYSICIAN	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
3006	PHYSICAL THERAPY	\$22,461	\$32,248	\$32,248	\$27,220	(\$5,028)	-15.59%
3007	OCCUPATIONAL THERAPY	\$64,090	\$57,912	\$57,912	\$57,904	(\$8)	-0.01%
3008	TESTING	\$0	\$0	\$0	\$0	\$0	0.00%
3009	BOARD OF ED SERVICES	\$50,849	\$70,000	\$70,000	\$40,000	(\$30,000)	-42.86%
3011	PROFESSIONAL SERVICES	\$115,435	\$95,833	\$95,833	\$100,501	\$4,668	4.87%

3000	Total Professional/Technical Services	\$373,840	\$388,515	\$388,515	\$354,761	(\$33,753)	-8.69%
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Acct	Account Name	Adopted 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
4001	ELECTRICITY/SEWER	\$137,026	\$149,764	\$149,764	\$139,562	(\$10,201)	-6.81%
4002	CONTRACTED SERVICES	\$260,947	\$228,219	\$228,219	\$219,898	(\$8,321)	-3.65%
4042	COMPUTER EQUIPMENT LEASE	\$100,943	\$68,000	\$68,000	\$35,181	(\$32,819)	-48.26%
	Total Contracted Services	\$498,915	\$445,983	\$445,983	\$394,641	(\$51,341)	-11.51%

Acct	Account Name	Adopted 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
5101	TRANSPORTATION-REGULAR	\$374,689	\$373,162	\$373,162	\$384,287	\$11,125	2.98%
5102	TRANSPORTATION-SPECIAL ED	\$83,308	\$95,420	\$95,420	\$95,400	(\$20)	-0.02%
5600	MAGNET SCHOOL TUITION	\$85,820	\$93,875	\$93,875	\$84,357	(\$9,518)	-10.14%
5600	TUITION-SPECIAL ED	\$23,265	\$56,000	\$56,000	\$100,168	\$44,168	78.87%
5600	MAGNET SCHOOL SPED SERVICES	\$10,130	\$7,000	\$7,000	\$7,000	\$0	0.00%
5901	TELEPHONE	\$18,299	\$15,320	\$15,320	\$18,440	\$3,120	20.37%
5902	POSTAGE	\$8,867	\$7,500	\$7,500	\$7,500	\$0	0.00%
5903	ADVERTISING	\$1,080	\$2,000	\$2,000	\$3,000	\$1,000	50.00%
5904	PRINTING & BINDING	\$0	\$0	\$0	\$0	\$0	0.00%
5905	TRANSPORTATION-STAFF	\$4,765	\$5,200	\$5,200	\$5,200	\$0	0.00%
5906	LIABILITY INSURANCE	\$86,716	\$93,121	\$93,121	\$98,556	\$5,435	5.84%
5000	Total Other Purchased Services	\$696,940	\$748,598	\$748,598	\$803,907	\$55,309	7.39%

Acct	Account Name	Adopted 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
6111	INSTRUCTIONAL SUPPLIES	\$67,285	\$115,329	\$115,329	\$93,162	(\$22,167)	-19.22%
6112	AV SUPPLIES	\$6,835	\$14,300	\$14,300	\$11,360	(\$2,940)	-20.56%
6113	COMPUTER SUPPLIES	\$22,735	\$20,403	\$20,403	\$39,896	\$19,493	95.54%
6410	TEXTBOOKS	\$64,437	\$42,475	\$42,475	\$0	(\$42,475)	-100.00%
6421	LIBRARY BOOKS	\$2,965	\$3,329	\$3,329	\$3,828	\$499	14.99%
6422	PERIODICALS	\$3,796	\$4,360	\$4,360	\$4,791	\$431	9.89%
6901	OFFICE SUPPLIES	\$50,409	\$40,029	\$40,029	\$37,360	(\$2,669)	-6.67%
6902	HEALTH SUPPLIES	\$3,755	\$4,000	\$4,000	\$4,000	\$0	0.00%
6903	LIBRARY SUPPLIES	\$1,616	\$1,750	\$1,750	\$1,804	\$54	3.09%
6904	CUSTODIAL SUPPLIES	\$39,384	\$42,000	\$42,000	\$42,000	\$0	0.00%
6905	HEATING OIL	\$115,394	\$115,400	\$115,400	\$121,915	\$6,515	5.65%
6906	GASOLINE/Diesel	\$29,462	\$31,591	\$31,591	\$53,713	\$22,121	70.02%
6000	Total Supplies	\$408,074	\$434,966	\$434,966	\$413,829	(\$21,137)	-4.86%

Acct	Account Name	Adopted 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
7301	EQUIPMENT/INSTRUCTIONAL	\$0	\$0	\$0	\$0	\$0	0.00%
7303	EQUIPMENT/NON INSTRUCTIONAL	\$69,426	\$0	\$0	\$0	\$0	0.00%
7000	Total Equipment	\$69,426	\$0	\$0	\$0	\$0	0.00%

Acct	Account Name	Adopted 2016-2017	Adopted 2017-2018	Adjusted 2017-2018	Proposed 2018-2019	Adj. v Req. Increase	Adj. v Req. % Increase
8901	DUES & FEES	\$10,005	\$12,868	\$12,868	\$11,534	(\$1,334)	-10.37%
8902	MEETINGS & CONFERENCES	\$2,801	\$2,000	\$2,000	\$3,000	\$1,000	50.00%
8000	Total Meetings/Dues & Fees	\$12,806	\$14,868	\$14,868	\$14,534	(\$334)	-2.25%
100	Total General Fund	\$ 11,292,548	\$ 11,588,547	\$ 11,588,547	\$11,586,421	\$ (2,126.37)	-0.02%

**Proposed RHAM Budget
FY 2018/2019**

	<u>OPERATING</u>	<u>BOND</u>	<u>NET BUDGET TOTAL</u>
Current Year Budget (2017-2018)	26,264,056	2,550,136	28,814,192
Proposed Budget (2018-2019)	<u>26,908,023</u>	<u>2,560,313</u>	<u>29,468,336</u> *
Difference	643,967	10,177	654,144
Percentage Change	<u>2.5%</u>	<u>0.4%</u>	<u>2.27%</u>

Proposed Budget (2018-2019)	29,468,336
Reduce by Interest	
Net RHAM Budget (To be split between the Town	29,468,336
Hebron's share @ 52.52%	15,476,770
Hebron's 2017-2018 Budgeted Levy	<u>15,654,750</u>
Change	<u>(177,980)</u>

BUDGET	14,132,094
DEBT	1,344,676
	15,476,770

* Includes \$300,700 CIP Budget

**TOWN OF HEBRON
SUMMARY OF REVENUES
2018-2019**

<u>REVENUE SOURCE</u>	<u>ADOPTED BUDGET 2017-2018</u>	<u>% OF BUDGET</u>	<u>PROPOSED 2018-2019</u>	<u>CHANGE</u>	<u>% OF BUDGET</u>
GENERAL GOV'T. - STATE	\$ 1,938,164	5.3%	\$ 356,065	\$ (1,582,099)	1.0%
EDUCATION-STATE	5,366,355	14.6%	5,783,770	417,415	16.0%
DEPARTMENTAL	493,650	1.3%	501,650	8,000	1.4%
OTHER REVENUE	343,095	0.9%	301,732	(41,363)	0.8%
DEBT MGMT. FUND CONTR.	203,429	0.6%	500,000	296,571	1.4%
OTHER REVENUE SOURCES	159,000		100,000	(59,000)	
FUND BALANCE	\$ -		\$ -	-	
TOTAL TAX REVENUE	<u>\$ 28,236,545</u>	<u>76.9%</u>	<u>\$ 28,567,451</u>	<u>330,907</u>	<u>79.1%</u>
TOTAL REVENUES	<u>\$ 36,740,238</u>	<u>100.0%</u>	<u>\$ 36,110,668</u>	<u>\$ (629,569)</u>	<u>100.0%</u>

Revision 0

**TOWN OF HEBRON
ESTIMATED REVENUES
FISCAL YEAR 2018-2019**

	PREVIOUS ACTUAL 2016-2017	ADOPTED BUDGET 2017-2018	CURRENT ESTIMATED 2017-2018	PROPOSED BUDGET 2018-2019
STATE REVENUES				
Pilot: State Property	0	9,172	0	0
Disability Grant	588	757	586	650
Add. Veterans Grant	3,343	3,900	3,343	3,700
Property Tax Relief Grant	29,534	30,400	30,400	30,400
Municipal Stabilization Grant	0	0	50,470	50,470
Town Aid Roads	241,020	241,021	120,540	241,079
Civil Preparedness	9,606	4,600	4,812	4,600
Telephone Access	17,956	18,000	18,000	18,000
Misc. State Grants	1,900	1,600	1,280	1,600
MRSA Revenue Sharing	208,666	1,300,369	0	0
MRSF Motor Vehicle	0	299,820	0	0
Teacher's Retirement Contribution		0		0
Grants for Municipal Projects	2,216	0	2,216	2,216
Pequot Grant	28,438	28,525	24,744	3,350
FEMA Storm Reimbursement	0	0	0	0
HOLD Harmless-New Funding-2013-2014		0		0
Total State Revenues	543,267	1,938,164	256,391	356,065
EDUCATION/STATE REVENUES				
Education Equalization	6,875,057	4,093,767	5,978,060	5,783,770
Special Ed Excess Cost	0	1,272,588	0	0
Education Transportation	0	0	0	0
Total Education Revenues	6,875,057	5,366,355	5,978,060	5,783,770
DEPARTMENTAL REVENUE				
Copies	471	1,100	1,000	1,100
Town Clerk Fees	18,846	16,000	16,000	16,000
Conveyance Tax	104,077	79,000	89,000	89,000
Classified Land	0	0	0	0
Recording Fees	51,941	47,000	47,000	48,000
Town Clerk CIP Funding	3,816	4,000	4,000	4,000

	PREVIOUS ACTUAL 2016-2017	ADOPTED BUDGET 2017-2018	CURRENT ESTIMATED 2017-2018	PROPOSED BUDGET 2018-2019
DEPARTMENTAL REVENUE - CONT'D				
Notary Fees -	1,885	1,500	1,400	1,500
Records Preservation	(52)	50	50	50
Sport Licenses	96	50	0	50
Marriage License	(38)	0	0	0
Ambulance Service	220,444	226,000	226,000	226,000
Soil & Water Conservation Fund	1,508	1,400	1,400	1,400
Education Fee Assessment	3,540	500	150	500
Plotter/Copier User fees	679	1,000	800	1,000
Compactor, Recycling, Bulky Waste	68,914	66,000	66,000	66,000
Blasting Permits	150	50	30	50
Planning & Zoning	6,577	11,000	7,200	11,000
ZBA	500	500	500	500
Wetland Fees	2,282	1,000	1,000	1,000
Dog Fund	5,426	5,500	5,500	5,500
Animal Pop. Control Fund	2,080	2,000	2,000	2,000
Constable Fees	8,205	0	0	0
Engineering Fees	3,636	1,000	0	1,000
Library Revenues	25,545	29,000	28,000	26,000
Total Local Revenue	530,528	493,650	497,030	501,650
MISCELLANEOUS REVENUE				
Interest on Investments	35,429	25,000	32,000	35,000
Health Department	0	5,000	0	5,000
Housing Authority	5,154	4,400	5,100	4,400
Hebron Parks Fund Reimbursement (Fund 015)	10,000	25,000	25,000	25,000
P & R Fund 004 Reimb. Director Field Mgmt. Sh	13,604	10,736	10,736	12,563
WPCA Reimbursement-Clerical & Administrative	25,000	25,000	25,000	25,000
Colchester Intermunicipal Agreement	0	0	0	0
Parking Ticket Revenue	0	0	0	0
Taxes Overpaid/Legal Fee Reimbursements	3,106	500	500	500
Maple Festival Constable Reimb.	2,370	2,100	2,100	2,100
Building Department Permitting & Software Fees	277,716	115,000	115,000	115,000
Shared Bldg Inspector Reimb. Fee-New	50,729	53,190	32,000	0

	ACTUAL 2016-2017	BUDGET 2017-2018	ESTIMATED 2017-2018	BUDGET 2018-2019
Demand Responsive Transportation Grant	24,168	26,000	24,000	26,000
Elderly Van (Transp. Title III Grant)	0	9,682	7,000	9,682
Sr. Ctr. Transportation Fees	3,272	3,100	3,000	3,100
Farmland Preservation	(180)	3,000	1,100	3,000
Senior Ctr. Title III-D Grant-Fitness Instructor	3,238	3,500	0	3,500
Hebron Harvest Fair (Spec. Revenue Fund)	5,477	5,587	6,000	5,587
CIRMA Equity	13,418	0	0	0
EMS Special Duty Reimbursement	2,184	3,000	4,000	3,000
State Trooper Private Duty Reimb. (inc. AHM Gra	4,979	16,800	10,800	16,800
RHAM Traffic Control Reimb.	23,287	0	0	0
Misc. Revenue	6,210	6,500	5,500	6,500
Total Miscellaneous Revenue	<u>509,161</u>	<u>343,095</u>	<u>308,836</u>	<u>301,732</u>
TOTAL REVENUES	<u>8,458,013</u>	<u>8,141,264</u>	<u>7,040,317</u>	<u>6,943,217</u>
RHAM CNG DEBT REIMB.	0	100,000	0	100,000
SURPLUS TRANSFER FROM OTHER*	0	0	0	0
DEBT MANAGEMENT FUND CONTRIBUTION	0	203,429	0	500,000
CNG ANTICIPATED REVENUE		59,000		0
Back Taxes/liens/fees	598,863	315,000	533,550	315,000
TAXES	27,749,553	27,921,545	27,921,545	28,252,451
TOTAL REVENUES 2018-2019 BUDGET	<u><u>36,806,429</u></u>	<u><u>36,740,238</u></u>	<u><u>35,495,412</u></u>	<u><u>36,110,668</u></u>

REVISION 0

2018-2019 EXPENSE WITH OFFSETTING REVENUES

DEPARTMENT	LINE ITEM	EXPENDITURE	REVENUE	DESCRIPTION
1000	Full Time Payroll/Shared Bldg Inspector/ RHAM Field Mgmt	\$ 2,516,913	\$12,563	RHAM Field Mgmt reimb.
1060 Town Clerk	Dept Budget (w/out FT salaries)	\$ 31,270	\$157,100	All fees collected - conveyance, land records,
	Full Time Clerk Office Salaries	\$ 112,353		sport licenses, etc
	<i>Total Clerk Office Budget Expense</i>	<u>\$ 143,623</u>		
2001 Police Administration	Trooper Private Duty & OT Payroll	\$ 25,200	\$16,800	Private Duty Revenues
	<i>Total Police Dept. Budget Expense</i>	<u>\$299,894</u>		
2020 Ambulance	Contractual Serv -	\$ 102,000	\$226,000	Ambulance Fees
	<i>Total EMS Dept Budget Expense</i>	<u>\$ 153,821</u>		
2030 Emergency Management	Total Dept. Budget Expense	\$ 13,755	\$4,266	Civil Preparedness
2040 Animal Control	Total Animal Control Budget	\$ 32,333	\$7,500	Dog Licenses/Animal Control
3007 Library	Total Library Dept Budget (w/o salaries)	\$ 250,004	\$26,000	All Fees Collected & Douglas Trust Proceeds
	Full Time Salaries	\$ 145,982		
	<i>Total Library Expense</i>	<u>\$ 399,435</u>		
3013 Elderly Van	Total Dept Budget	\$ 58,158	\$10,000	Trans. Title III Grant
			\$3,100	Transportation Fees
			<u>\$24,168</u>	Demand Response Transportation Grant
			\$37,268	
3020 Senior Center	Total Dept Budget (w/o full time salaries)	\$29,575	\$3,500	Physical Fitness Instructor Grant
	Full Time Salaries	\$134,883		
	<i>Total Senior Center Budget Expense</i>	<u>\$164,458</u>		
3102 Recreation Programs	Total Dept Budget (w/o full time salaries)	\$ 99,573	\$25,000	Hebron Park Fund 015-Cell Tower
	Full Time Salaries	\$ 194,184		
	<i>Total Parks & Rec Budget Expense</i>	<u>\$ 293,757</u>	\$25,000	
4001 Planning & Development	Total Dept Budget (w/o full time salaries)	\$ 113,972	\$128,000	Bldg/Eng/Blasting/ZBA/Wetlands/P & Z/Ed Fees/Soil & Water
	Full Time Office Salaries	\$ 227,164		
	<i>Total Planning & Development Expense</i>	<u>\$ 341,136</u>	\$128,000	
4103 Street Services	Total Dept Budget	\$ 481,842	\$241,021	Town Aid Road Grant
4104 Solid/Bulky Waste	Total Dept Budget	\$ 182,435	\$66,000	All Fees Collected

2018-2019 EXPENSE WITH OFFSETTING REVENUES

Offsetting Revenues Pg. 2

5020 Fringe Benefit/Retirement Total Dept. Budget	\$ 1,208,959	\$1,840	Pension & Fica reimb. Costs for & RHAM Mgmt
Town Gov't Sub-Total	\$ 6,290,519	\$952,858	Direct Offsetting Revenue represents 15.13% of Expense
8001 Education	\$ 27,063,191	\$5,783,770	State Revenues - ECS - 21.20% offset
TOTAL	\$ 33,353,710	\$6,736,628	Total Offsetting Revenue represents 37.67% of Expense

**TOWN OF HEBRON
CAPITAL IMPROVEMENT PROGRAM
FY 2018-2019
CIP COMMITTEE RECOMMENDATION - JANUARY 24, 2018**

	AMOUNT	PRIORITY
<u>Public Works Department</u>		
Road Resurfacing and Road Improvements	276,838	1
Bucket Truck	162,000	15
<u>Fire Department</u>		
Ambulance 510	35,000	2
Service 110	55,000	5
Engine Tanker 310 - Refurbish	50,000	6
Utility 310	27,921	8
<u>Hebron Board of Education</u>		
Fire Protection Control Panel - Gilead Hill School	28,412	9
<u>Douglas Library of Hebron</u>		
Douglas Library HVAC Systems Replacement	93,000	7
Douglas Library Windows	25,000	12
<u>Miscellaneous</u>		
Hebron Center Sidewalk Plan - Senior Center, HES, NC - LOTCI	18,000	3
Wall Street Sidewalks	25,000	4
ACO/Building Maintainer Truck - Replace 2005 Ford Pick Up	31,000	10
Police Department Emergency Messaging Sign	32,813	11
Peters House Restoration	40,000	13
Town Buildings - Security Measures	30,000	14
TOTAL	929,984	

**TOWN OF HEBRON
CAPITAL IMPROVEMENT PROGRAM
FY 2018-2019
CIP COMMITTEE RECOMMENDATION - JANUARY 24, 2018**

PROJECT	AMOUNT	PRIORITY
Road Resurfacing and Road Improvements	276,838	1
Ambulance 510 - Fire Department	35,000	2
Hebron Center Sidewalk Plan - Senior Center, HES, NC - LOTCIP	18,000	3
Wall Street Sidewalks	25,000	4
Service 110 - Fire Department	55,000	5
Engine Tanker 310 - Refurbish - Fire Department	50,000	6
Douglas Library HVAC Systems Replacement - Douglas Library	93,000	7
Utility 310 - Fire Department	27,921	8
Fire Protection Control Panel - Gilead Hill School	28,412	9
ACO/Building Maintainer Truck - Replace 2005 Ford Pick Up	31,000	10
Police Department Emergency Messaging Sign	32,813	11
Douglas Library Windows - Douglas Library	25,000	12
Peters House Restoration	40,000	13
Town Buildings - Security Measures	30,000	14
Bucket Truck - Public Works Department	162,000	15
	<hr/>	
TOTAL	929,984	

PROPOSED CIP REVENUE FOR FY 2018-2019 CIP RECOMMENDATION

	<u>Approved 2017-2018</u>	<u>Proposed 2018-2019</u>	
Balance from Previous Appropriations	59,216	50,742	
LOCIP Funding	0	140,285 *	
Anticipated State Reimbursement	0	0	
Anticipated Contribution from Fund Balance	404,133	0	
CIP Designated Fund Balance	0	0	
Interest	0	6,591	
General Fund Contribution	<u>770,911</u>	<u>732,366</u>	Minus 5 %
Total Revenues	<u>\$ 1,234,260</u>	<u>\$ 929,984</u>	

Completed Project Balances

FY 17-18 Public Works CAT Loader	7,485.00	
FY 17-18 Public Works 20 Ton Trailer	1,655.30	
FY 17-18 Fire Department SCBA Replacement	23,900.00	(includes sale of old gear)
FY 17-18 Town Clerk Vault Project	6,399.00	
FY 15-16 Fire Department Service 210	2,858.70	
FY 15-16 Emergency Management EOC	3,465.17	
FY 17-18 Sale of Fire Department Squad	4,670.00	
Scrap Vehicles (2)	309.00	
	<u>50,742.17</u>	

* LOCIP Calculation

FY 16-17 budgeted 70,831 but not received
 State LOCIP grants:
 FY 17-18 \$129,016 - 70,831 = 58,185
 FY 18-19 \$82,100
 TOTAL \$140,285

TOWN OF HEBRON
CAPITAL EXPENDITURES - \$5,000 - \$25,000
FY 2018-2019
TOWN MANAGER RECOMMENDATION - MARCH 1, 2018

Public Works Department

Pavement Management System	24,500
Dumpster Cover	8,340

Miscellaneous

Hebron Center - White Picket Fencing	3,500
Town Office Building - Town Clerk's Vaults HVAC	17,000

Total Capital Expenditures	53,340
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ASSESSOR
GRAND LIST REPORT
LIST OF OCTOBER 1, 2017

The total net taxable Grand List for October 1, 2017 equals \$760,823,520, an increase of \$5,759,330 or .763 % more than the prior year.

A mill will represent \$760,823.52 on the October 1, 2017 Grand List if the Board of Assessment Appeals makes no reductions to the Grand List.

Grand List Comparative Totals

	2016	2017	Change	%
Real Estate	\$664,567,120	669,341,930	+ 4,774,810	+ .718
Personal Property	\$ 15,716,080	16,216,310	+ 500,230	+ 3.183
Motor Vehicles	\$ 74,780,990	75,265,280	+ 484,290	+ .647
Net Totals	\$ 755,064,190	760,823,520	+ 5,759,330	+ .763

Grand List Account Comparisons

	2016	2017	Change	%
Real Estate	4,160	4,158	- 2	- .048
Personal Property	561	545	- 16	- 2.935
Motor Vehicles	9,765	9,777	+ 12	+ .123

NOTE: THESE FIGURES **DO NOT** ACCOUNT FOR REVENUE EXEMPT FOR THE FOLLOWING; \$341,670 (total for crumbling foundations)
\$2,642,030 (Hebron Senior Living)

These add a total reduction to the Grand List of \$2,983,700 which results in the **Net Grand List Total for taxes being \$757,839,820; an increase from 2016 of \$2,775,630 or +.367%**

2017 GRAND LIST OF TAXABLE PROPERTY FOR TOWN OF HEBRON NEW VALUE 01/18/2018

TYPE OF ACCOUNTS	# OF ACCOUNTS	GROSS ASSESSMENT	TOTAL EXEMPTIONS	TOTAL NET VALUE
REAL ESTATE REGULAR	3870	664,670,510	2,622,190	662,048,320
REAL ESTATE ELD H.O	52	7,788,280	521,000	7,267,280
REAL ESTATE 10 MILL	4	26,330	0	26,330
TOTAL REAL ESTATE TAXABLE	3926	672,485,120	3,143,190	669,341,930
REAL ESTATE EXEMPT	232	64,327,630	64,327,630	0
REAL ESTATE TOTALS	4158	736,812,750	67,470,820	669,341,930
PERSONAL	545	18,118,100	1,901,790	16,216,310
MOTOR VEHICLE	9777	75,607,690	342,410	75,265,280
FINAL TOTAL	14480	830,538,540	69,715,020	760,823,520
FINAL TOTAL TAXABLE	14248	766,210,910	5,387,390	760,823,520

TAX FOR THIS LIST IS COMPUTED AS FOLLOWS:

REAL ESTATE REGULAR NET	662,048,320
ELDERLY HOME OWNERS NET	7,267,280
TEN MILL NET	26,330
MOTOR VEHICLE NET	75,265,280
PERSONAL PROPERTY NET	16,216,310
TOTAL NET ASSESSMENT	760,823,520

COMPARATIVE ASSESSED VALUATIONS - TOWN OF HEBRON

Grand List of 10/1	Residential Real Property (%)	Commercial/Industrial Real Property (%)	Other (%) ¹	Personal Property (%)	Motor Vehicle (%)	Gross Taxable Grand List	Less Exemptions	Net Taxable Grand List	% Growth
2017@	83.70	3.85	.22	2.36	9.87	766,210,910	5,387,390	760,823,520	+ .763
2016**@	83.64	3.97	.23	2.26	9.90	760,176,060	5,017,860	755,158,200	-4.10
2015@	85.04	3.36	.12	2.08	9.40	790,092,170	3,996,250	786,095,920	.523
2014@	85.19	3.35	.12	2.06	9.28	785,405,230	3,401,680	782,003,550	.430
2013	85.30	3.30	.12	2.02	9.26	782,137,510	3,493,430	778,644,080	.860
2013@	85.30	3.30	.12	2.02	9.26	782,145,280	3,493,430	778,651,850	.861
2012***	85.66	3.25	.12	1.92	9.05	775,387,925	3,383,630	772,004,295	.505
2012	85.67	3.25	.12	1.92	9.04	776,032,135	3,383,630	772,648,505	.589
2012@	85.67	3.25	.12	1.92	9.04	776,080,715	3,383,630	772,697,085	.595
2011	85.54	3.25	.13	1.86	9.22	771,607,380	3,479,650	768,127,730	-13.04
2011**@	85.52	3.26	.13	1.89	9.20	772,110,380	3,479,650	768,630,730	-12.96
2010@	87.64	2.86	.16	1.57	7.77	871,600,430	3,327,600	868,272,830	.809
2009	87.89	2.88	.16	1.51	7.56	864,569,515	3,266,010	861,303,505	.650
2009@	87.89	2.88	.16	1.51	7.56	864,569,825	3,266,010	861,303,815	.650
2008	88.05	2.90	.16	1.53	7.36	858,168,630	2,502,750	855,665,880	.154
2008@	88.05	2.90	.16	1.53	7.36	858,231,610	2,489,300	855,742,310	.164
2008***	88.05	2.90	.16	1.53	7.36	858,231,610	2,489,300	855,742,310	.164
2007***	87.59	3.05	.16	1.48	7.72	856,822,204	2,482,227	854,338,977	1.20
2007	87.61	3.05	.16	1.48	7.70	858,808,874	2,482,227	856,325,647	1.20
2006***	87.29	3.39	.17	1.54	7.61	846,771,132	2,606,848	844,164,284	40.15
2006**	87.31	3.39	.17	1.53	7.60	848,774,592	2,606,848	846,167,744	40.48
2005	84.17	3.04	.21	2.06	10.52	604,736,127	2,404,139	602,335,588	2.64
2004	83.55	3.88	.22	2.11	10.24	589,158,745	2,334,749	586,823,996	3.05
2003	84.43	3.91	.23	1.83	9.60	571,593,322	2,184,056	569,409,266	2.38
2002	84.37	3.85	.24	1.58	9.98	558,436,262	2,258,265	556,177,997	2.21
2001**	84.53	3.77	.37	1.73	9.60	546,470,087	2,336,788	544,133,299	28.13
2000	82.3	3.7	.3	2.0	11.7	426,883,468	2,215,829	424,667,639	3.55
1999	82.8	3.7	.3	2.0	11.2	412,407,007	2,283,389	410,123,618	5.43
1998	83.2	3.8	.3	2.0	10.7	391,060,692	2,046,117	389,014,575	3.90
1997	83.5	3.9	.4	2.0	10.2	376,651,913	2,231,691	374,420,222	3.40
1996	83.5	4.1	.4	2.0	10.0	364,253,246	2,135,272	362,117,974	3.80
1995	84.0	4.0	.4	1.9	9.7	350,939,214	2,063,069	348,876,145	3.84

A revaluation of all real estate and personal properties was effective on the October 1, 2001, October 1, 2006, October 1, 2011 and October 1, 2016.

¹Other- represents land with a use assessment and 10 mill land.

@before BAA

**revaluation year

***after court cases

NAME	ASSESSMENT	# ACCOUNTS
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REAL ESTATE

HEBRON SENIOR LIVING LLC	2,642,030	1
HEBRON LINCOLN LLC	2,450,000	1
VILLAGE SHOPPES LLC	1,835,070	1
HEBRON COUNTRY MANOR LLC	1,807,060	3
HEBRON PROPERTIES LLC	1,512,170	1
41-61 MAIN STREET LLC	1,308,340	1
BLACKLEDGE COUNTRY CLUB INC	1,191,110	1
GRAYVILLE ESTATES OF HEBRON LL	1,000,850	17
ELLIS EDWARD A & RENEE J	911,460	11
FOOTEHILLS FARM INC	849,270	12
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	15,507,360	49

PERSONAL PROPERTY

CONNECTICUT LIGHT & POWER CO	8,768,450	1
CONNECTICUT WATER COMPANY THE	1,496,340	1
BLACKLEDGE COUNTRY CLUB INC	463,130	1
TEDS INC	412,200	1
CELLCO PARTNERSHIP	377,080	4
HEBRON DENISTRY PC	226,980	1
CVS HEALTH CORPORATION	201,670	1
TALLWOOD COUNTRY CLUB LLC	191,070	1
DISTINCTIVE FARMS LLC	181,250	1
SUNRUN INC	167,060	1
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	12,485,230	13

MOTOR VEHICLE

TOYOTA LEASE TRUST	1,019,090	61
HONDA LEASE TRUST	795,830	46
ACAR LEASING LTD	782,500	39
JP MORGAN CHASE BANK NA	736,810	47
NISSAN INFINITI LT	526,000	41
HYUNDAI LEASE TITLING TRUST	371,070	28
CAB EAST LLC	358,880	21
VW CREDIT LEASING LTD	299,060	16
FIRST STUDENT INC	295,770	23
VAULT TRUST	244,070	12
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	5,429,080	334

COMBINED TOP 10 TAXPAYER

CONNECTICUT LIGHT & POWER CO	8,768,450	1	P
HEBRON SENIOR LIVING LLC	2,650,830	3	R P
HEBRON LINCOLN LLC	2,450,000	1	R
VILLAGE SHOPPES LLC	1,835,070	1	R
HEBRON COUNTRY MANOR LLC	1,807,060	3	R
CONNECTICUT WATER COMPANY THE	1,790,380	6	R P
BLACKLEDGE COUNTRY CLUB INC	1,711,600	7	R P M
HEBRON PROPERTIES LLC	1,512,170	1	R
41-61 MAIN STREET LLC	1,308,340	1	R
TOYOTA LEASE TRUST	1,019,090	61	M
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	24,852,990	85	

ESTIMATED FUND BALANCE
For Fiscal Years 2015 through 2019

Audited Assigned Fund Balance - June 30, 2015	525,116	
Audited Unassigned Fund Balance - June 30, 2015	\$ 5,809,658	15.22%
Unassigned Fund Balance - July 1, 2015	\$ 5,809,658	
Audited Unassigned Fund Balance - June 30, 2016	\$ 6,650,033	18.23%
Audited 2016-2017 Revenues	\$36,757,825	
Audited 2016-2017 Expenditures	(\$35,215,899)	
Current Unassigned Fund Balance - June 30, 2017	\$ 8,191,959	22.29%
Supplemental Appropriation - (Rifkin Prop., CIP, Cruiser & Debt Mgmt.)	\$ 1,028,811	
Current Remaining Balance	\$ 7,163,148	19.50%
Anticipated Unaudited 2017-2018 FYE Revenue Budget	\$ 35,644,004	
Anticipated Unaudited 2017-2018 FYE Expenditure Budget	\$ (36,140,238)	
Projected Fund Balance - June 30, 2018	\$ 6,666,914	18.70%
Proposed 2018-2019 Revenue Budget	\$ 36,110,668	
Proposed 2018-2019 Expenditure Budget	\$ (36,110,668)	
Projected Fund Balance - June 30, 2019	\$ 6,666,914	18.70%
Anticipated Fund Balance Policy - June 30, 2018 @ 1 month reserve	\$ 2,970,334	8.33%
Anticipated Fund Balance Policy - June 30, 2018 @ 1 & 1/2 month reserve	\$ 4,455,501	12.50%
Funds available for utilization maintaining 1 & 1/2 month reserve	\$ 2,211,414	

**The minimum desired undesignated fund balance for June 30, 2018
is 1 month of the adopted revenue 2017/2018 budget.

Please keep in mind that the Auditors report a percentage retention of 10% to 15% in the
unassigned fund balance which is maintained with a reserve of 1 & 1/2 month of the 2017-2018 budget.

**TOWN OF HEBRON
2018-2019 BUDGET MEETING SCHEDULE**

Monday, February 5, 2018 – Andover Town Hall Community Room
6:30 p.m. RHAM Budget Workshop

Monday, February 12, 2018 – RHAM High School Chorus Room
6:30 p.m. RHAM Budget Workshop

Wednesday, February 14, 2018 – RHAM High School Media Center
7:00 – 8:00 a.m. Budget Forum – Overview of RHAM Budget
7:00 – 8:00 p.m. Budget Forum – Overview of RHAM Budget

Thursday, March 1, 2018 – RHAM High School Media Center
7:00 – 8:00 p.m. Budget Forum – Overview of RHAM Budget

Thursday, March 1, 2018 – Douglas Library – BOS/BOF Budget Workshop
7:30 – 8:00 p.m. Town Manager's Budget Presentation
8:00 – 8:30 p.m. CIP Committee Presentation
8:30 – 10:00 p.m. Miscellaneous General Government and Regular BOS Meeting

Tuesday, March 6, 2018 – Douglas Library – BOS/BOF Budget Workshop
7:30 – 7:45 p.m. Public Works Department
7:45 – 8:00 p.m. Police Department
8:00 – 8:15 p.m. Fire Department/Ambulance Service
8:15 – 8:30 p.m. Open Space/Land Acquisition
8:30 – 10:00 p.m. Miscellaneous General Government

Tuesday, March 13, 2018 – Douglas Library – BOS/BOF Budget Workshop
7:30 – 7:45 p.m. Parks & Recreation Department
7:45 – 8:15 p.m. Hebron Board of Education
8:15 – 8:45 p.m. RHAM Board of Education
8:45 – 10:00 p.m. Miscellaneous General Government

Tuesday, March 20, 2018 – Douglas Library – BOS/BOF Budget Workshop
7:30 – 8:30 p.m. Board of Selectmen Public Hearing
8:30 – 9:00 p.m. Revenues Overview & Discussion/Budget Deliberations
9:00 – 10:00 p.m. Finalize Selectmen's FY 18-19 Budget

Tuesday, March 27, 2018 – Douglas Library – BOS/BOF Budget Workshop
7:30 – 10:00 p.m. Finalize Selectmen's FY 18-19 Budget

Monday, April 2, 2018 – RHAM High School Auditorium
6:30 p.m. RHAM Budget Public Hearing

Tuesday, April 3, 2018 – Douglas Library
7:00 p.m. Board of Finance Budget Workshop

Tuesday, April 10, 2018 – RHAM High School Auditorium
7:00 p.m. Board of Finance Public Hearing on Budget
Followed By Board of Finance Meeting to Set the Budget

Monday, May 7, 2018 – RHAM High School Chorus Room
6:30 p.m. RHAM Budget District Meeting

Tuesday, May 8, 2018 – Hebron Elementary School
6:00 a.m. – 8:00 p.m. Budget Referendum

2/27/2018 4:15 PM