

PROPOSED HEBRON BUDGET FISCAL YEAR 2019 - 2020

**Town Manager's Recommended Budget
Board of Selectmen/Board of Finance
Presentation
March 5, 2019**

**Andrew J. Tierney
Town Manager**

PROPOSED BUDGET \$36,087,321

Spending increase of
\$287,956 or 0.80 %
over the current year's budget.

General Government	\$ 9,111,784
Hebron Board of Education	\$11,430,524
RHAM Board of Education	\$15,473,974
Teacher Retirement	\$ 71,039

PROPOSED EXPENDITURES

INCREASE/DECREASE FY 18-19 TO 19-20

	ADOPTED Expenditures 2018-2019	PROPOSED Expenditures 2019-2020	Difference	Percent Change
Total Town Budget				
Town Government	\$ 7,075,420	\$ 7,423,879	\$ 348,459	4.92%
Contr. to Capital Improvement	583,553	729,552	145,999	25.02%
Contr. to Open Space Acq.	75,000	140,000	65,000	86.67%
Contr. to Cap Non-Recurring	2,000	2,000	-	0.00%
Contr. to Capital Projects	53,340	48,204	(5,136)	-9.63%
Contr. to Revaluation	25,000	40,000	15,000	60.00%
Contr. To Debt Management	-	-	-	
Debt Service	1,102,539	728,149	(374,390)	-33.96%
TOWN GOV'T SUB TOTAL	8,916,852	9,111,784	194,932	2.19%
<i>Teacher's Retirement Obligation</i>	-	71,039	71,039	
Hebron Board of Education	11,486,421	11,430,524	(55,897)	-0.49%
RHAM Assess(w/o debt)	14,051,416	14,196,428	145,012	1.03%
RHAM Debt Service	1,344,676	1,277,546	(67,130)	-4.99%
	-	-	-	0.00%
Total General Government	\$ 35,799,365	\$ 36,087,321	\$ 287,956	0.80%

TOWN GOVERNMENT BUDGET DRIVERS

■ Personnel:

- Return of Assistant Town Clerk Position \$47,488 + benefits
- New Full Time Parks Employee \$46,238 + benefits
- Contractual Salary Increases \$35,736 + benefits
- Restoration of Parks Part Time Seasonal Hours \$ 6,482 + FICA/Medi
- Planning and Zoning/Building Department Intern \$ 2,800 + FICA/Medi

■ Public Safety

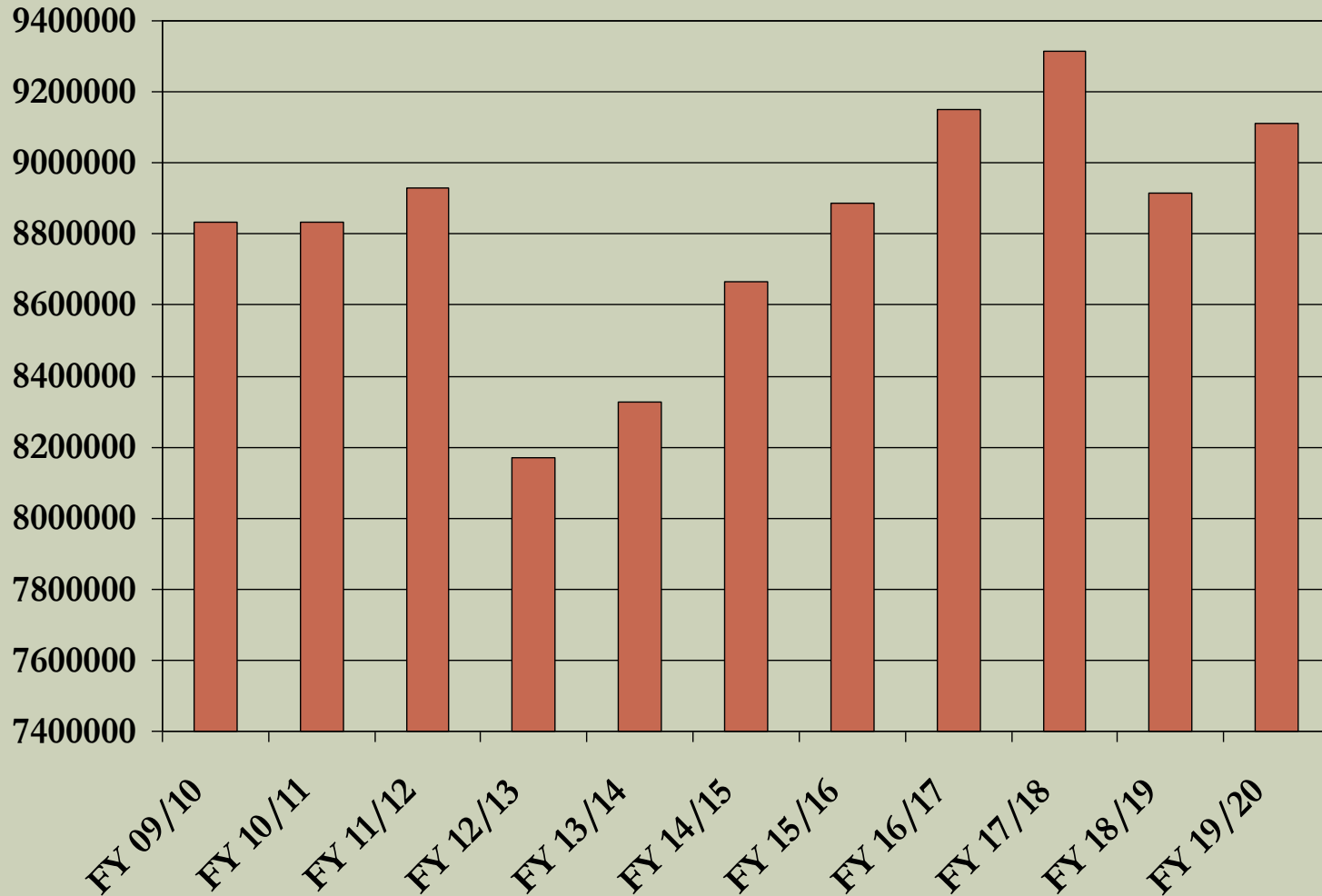
- Increase Police Patrol Hours \$20,000 + FICA/Medi
- Reduction of Police Traffic Control due to Hebron Board of Education SRO (\$10,330)+ FICA/Medi

■ Liability/Auto/Property and Workers' Compensation Insurance

- Increase of \$47,674 due to allocation adjustment between the Town and Hebron Board of Education

EXPENDITURE HISTORY

GENERAL GOVERNMENT BUDGET



CAPITAL EXPENDITURES

■ CIP (General Government Contribution)	\$729,552
■ Over \$25,000	
■ Revaluation	\$ 40,000
■ Annual Contribution	
■ Capital Expenditures	\$ 48,204
■ \$5,000 to \$25,000	
■ Capital Non-Recurring	\$ 2,000

CAPITAL EXPENDITURES

\$5,000 - \$25,000

Public Works Department

40 Yard Open Top Container	6,544
6 x 8 Foot Shoring Box	6,776

Parks and Recreation Department

61" Mower Bagger Repair	7,152
61" Mower Rear	10,957
Landscape Improvements	6,000

Miscellaneous

Painting Horton House	5,525
Painting Douglas Library Wood Fascia, Doors, Trim	5,250

Total Capital Expenditures	48,204
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CIP RECOMMENDATIONS FY 2019-2020

TM Priority	CIP Priority		CIP Amount	TM Amount
<u>Public Works Department</u>				
2	2	Road Resurfacing and Road Improvements	285,143	285,143
3	3	Bucket Truck - International	90,000	50,000
13	12	Street Sweeper (1999)	85,000	50,000
-	14	GMC Crew Work Pickup	33,000	
15	15	Roll Off Truck (replace Truck 15) (2005)	65,000	50,000
14		Large Dump Truck w/ Plow		73,000
<u>Fire Department</u>				
7	7	Engine Tanker 310 - Refurbish	50,000	50,000
<u>Hebron Board of Education</u>				
1	1	HES Water Distribution System Replacement	TBD	TBD
8	11	Replace Pickup Truck HBOE	32,320	32,320
<u>Douglas Library of Hebron</u>				
4	4	Douglas Library Windows	22,500	22,500
11	9	Douglas Library Carpet Replacement	25,000	25,000
16	16	Douglas Library HVAC Systems Replacement	6,400	6,400
<u>Miscellaneous</u>				
5	5	Wall Street Sidewalks	134,000	64,000
6	6	Town Buildings - Security Measures	27,000	27,000
9	8	Connecticut Community Connectivity Grant	35,000	20,000
12	10	Peters House Restoration	25,000	25,000
10	13	Police Department Cruiser Replacement	60,666	60,666
Total Recommended CIP Budget			976,029	841,029

CIP REVENUE RECOMMENDATIONS

FY 2019-2020

	<u>Approved 2018-2019</u>	<u>Proposed 2019-2020</u>
Balance from Previous Appropriations	50,742	10,277
LOCIP Funding	140,285	70,477
Funding from Other Sources: Public Safety Fund	0	20,400
Anticipated State Reimbursement	0	0
Anticipated Contribution from Fund Balance	0	0
CIP Designated Fund Balance	0	0
Interest	6,591	10,323
General Fund Contribution	<u>583,553</u>	<u>729,552</u>
Total Revenues	<u>\$ 781,171</u>	<u>\$ 841,029</u>

HEBRON BOARD OF EDUCATION

FY 2018-2019	FY 2019-2020	DECREASE
\$11,486,421	\$11,430,524	(\$55,897)
		(0.49 %)

HEBRON BOARD OF EDUCATION



Enrollment Projections by Grade*														
Birth Year	Births		School Year	PK	K	1	2	3	4	5	6	UNGR	K-6	PK-6
2013	67		2018-19	69	79	91	69	92	82	91	91	0	595	664
2014	65		2019-20	70	77	81	92	70	95	83	89	0	587	657
2015	54		2020-21	71	64	79	82	93	72	96	82	0	568	639
2016	76		2021-22	72	90	66	80	83	96	73	94	0	582	654
2017	62	(prov)	2022-23	73	73	92	67	81	86	97	72	0	568	641
2018	65	(est.)	2023-24	74	77	75	93	68	84	87	95	0	579	653
2019	64	(est.)	2024-25	75	76	79	76	94	70	85	86	0	566	641
2020	64	(est.)	2025-26	76	76	78	80	77	97	71	84	0	563	639
2021	66	(est.)	2026-27	77	79	78	79	81	80	98	70	0	565	642
2022	64	(est.)	2027-28	78	76	81	79	80	84	81	96	0	577	655
2023	65	(est.)	2028-29	79	77	78	82	80	83	85	80	0	565	644

RHAM LEVY

Proposed RHAM Budget

FY 18-19 RHAM Budget	FY 19-20 RHAM Budget	Increase	Percent Increase	Hebron Change Based on 19-20 Levy 50.45 %
\$29,314,722	\$30,671,900*	\$1,357,178	4.63 %*	\$77,882

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

\$712,790

***Net Budget Increase
Includes \$888,070 CIP Budget**

RHAM LEVY

Projected Enrollment in Grade Combinations (NESDEC data)



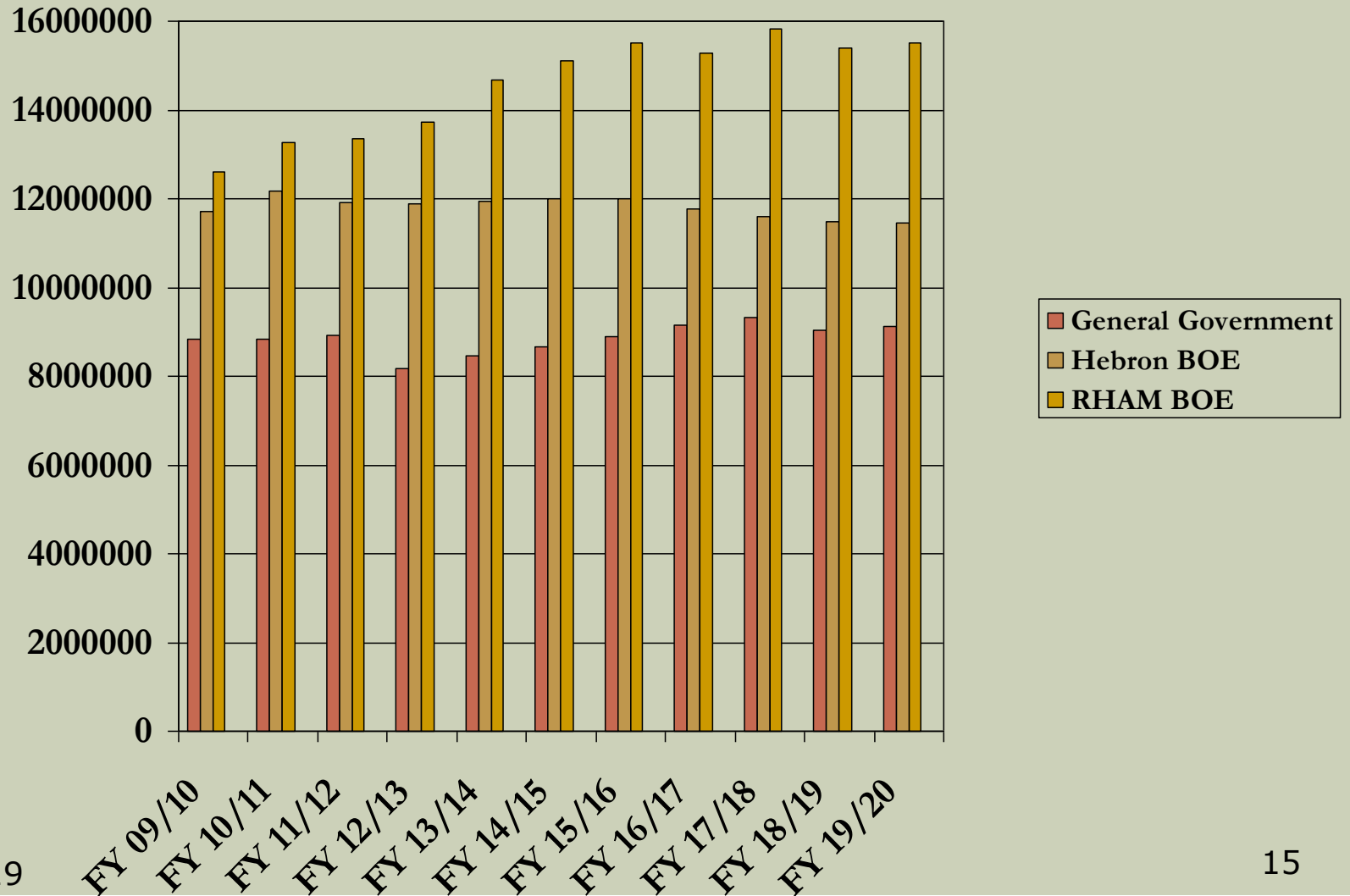
Projected Enrollment in Grade Combinations*									
Year	PK-2	3-6	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2018-19	569	735	1176	1659	867	683	483	1435	952
2019-20	585	675	1131	1574	792	624	443	1373	930
2020-21	573	651	1094	1469	724	540	375	1278	903
2021-22	616	635	1120	1461	665	522	341	1168	827
2022-23	620	611	1099	1440	643	482	341	1121	780
2023-24	638	614	1119	1436	627	475	317	1027	710
2024-25	610	649	1125	1419	603	444	294	941	647
2025-26	616	658	1139	1442	606	459	303	898	595
2026-27	624	663	1151	1452	640	446	301	876	575
2027-28	625	681	1169	1465	649	487	296	857	561
2028-29	626	654	1142	1473	654	490	331	871	540

RHAM LEVY

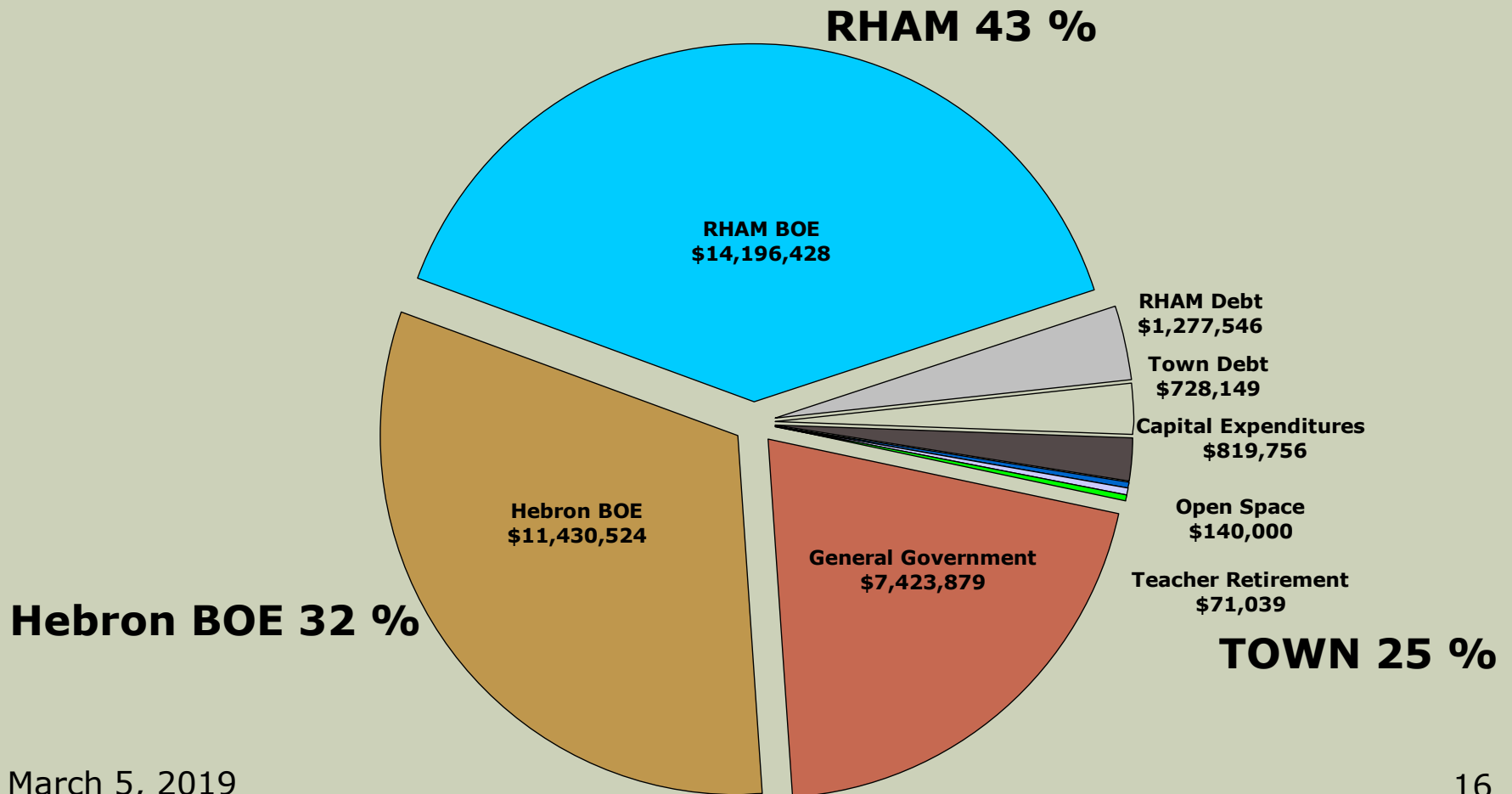
Levy Calculation

	17-18	18-19	19-20
Andover	14.51	15.36	16.22
Hebron	54.33	52.52	50.45
Marlborough	31.16	32.12	33.33

EXPENDITURE HISTORY



FY 2019-2020 BUDGET OVERVIEW



PROPOSED REVENUE INCREASE/DECREASE FY 18-19 TO 19-20

	ADOPTED 2018-2019	PROPOSED 2019-2020	Difference	Percent Change
General Government	\$ 501,650	\$ 836,165	\$ 334,515	66.68%
Other State Revenues	657,797	407,988	(249,809)	-37.98%
ECS & Special Ed Grant Funding	5,783,770	5,735,276	(48,494)	-0.84%
Other Revenue Sources	100,000	100,000	-	0.00%
Unassigned Fund Contribution	\$ 500,000	\$ 200,000	(300,000)	-60.00%
Back Taxes / Lien Fees	315,000	315,000	-	0.00%
Tax	27,941,148	28,492,892	551,743	1.97%
	<u>\$ 35,799,365</u>	<u>\$ 36,087,321</u>	<u>\$ 287,955</u>	<u>0.80%</u>

OCTOBER 1, 2018 GRAND LIST

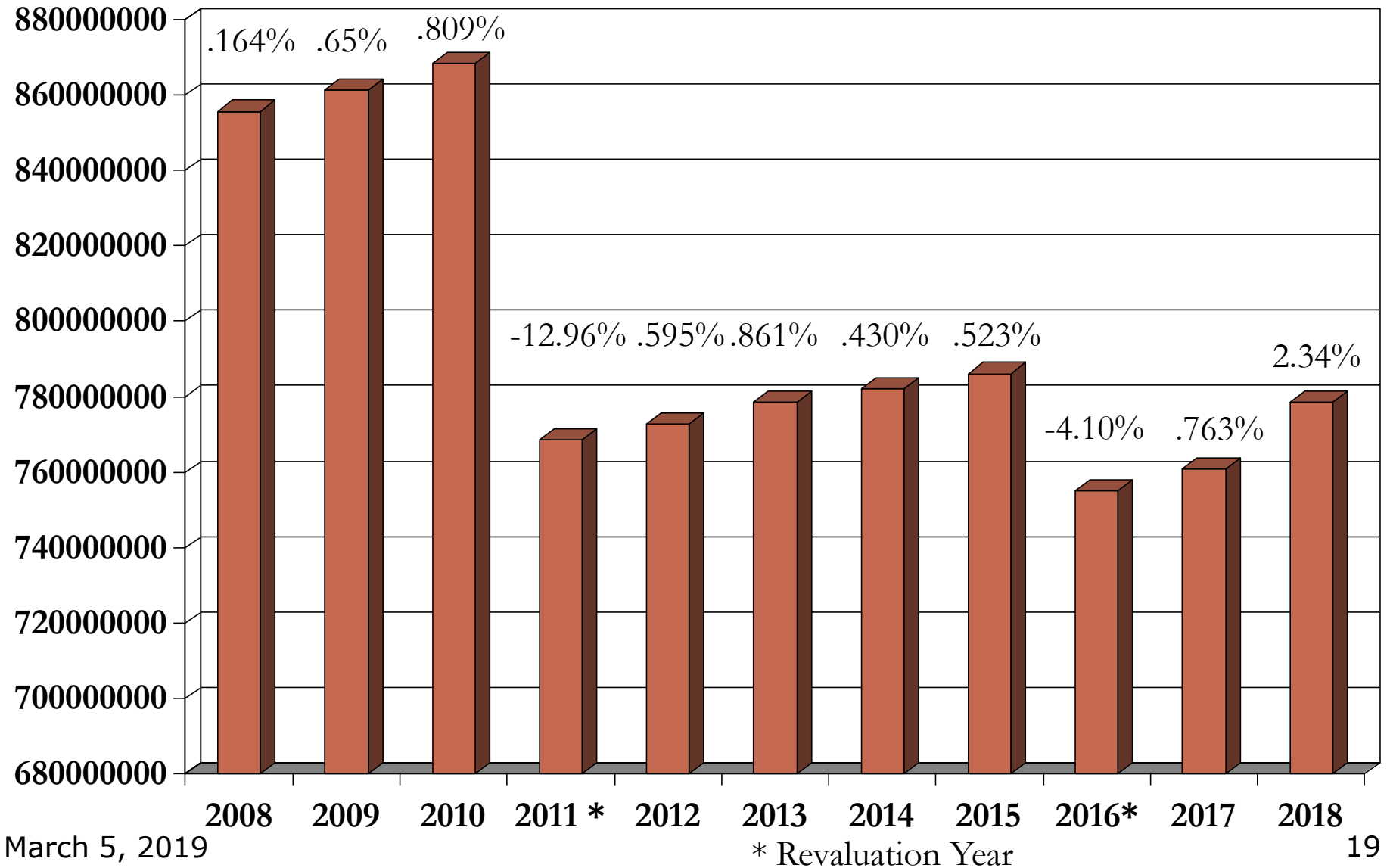
Grand List Comparative Totals

	2017	2018	Change	%
Real Estate	\$669,305,540	681,941,210	+12,635,670	+ 1.89
Personal Property	\$ 16,215,380	19,579,730	+ 3,364,350	+20.75
Motor Vehicles	\$ 75,265,280	77,042,140	+ 1,776,860	+ 2.36
Net Totals	\$ 760,786,200	778,563,080	+ 17,776,880	+ 2.34

Grand List Account Comparisons

	2017	2018	Change	%
Real Estate	4,158	4,161	+ 3	+ .07
Personal Property	545	534	- 11	- 2.06
Motor Vehicles	9,777	9,819	+ 42	+ .43

GRAND LIST PROFILE



MILL RATE CALCULATION

	TOTAL GL	
Grand List - October 1, 2018	\$ 778,563,080	
Less Potential BAA adjustments	\$ (15,000)	
Reductions to Grand List *	\$ (9,838,240)	(equates to \$369,524 tax dollars)
Adjusted Grand List - October 1, 2018	\$ 768,709,840	
Mill Value	\$ 768,710	
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 757,179</u>	
Mill Rate (per proposed budget)	37.63	

* Due to Hebron Senior Living & Three (3) Crumbling Foundations

HOW TO CALCULATE THE MILL RATE

Adjusted Grand List ÷ 1,000 = Mill Value

$$768,709,840 \div 1,000 = 768,710$$

Tax Revenue ÷ Mill Value = Mill Rate

Mill Value at 98.50 % collection rate = 757,179

$$28,492,892 \div 757,179 = 37.63$$

HOW TO CALCULATE REAL ESTATE TAX AMOUNT

Assessed Value x Mill Rate = Tax

$$210,510 \times .03763 = \$7,921$$

PROPOSED TAX CALCULATION

PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE - 37.63 MILL RATE

Market Value	Assessed Value*	18-19 Taxes	19-20 Taxes	Proposed Change
\$215,420	\$150,790	\$ 5,646	\$ 5,674	+\$28
\$300,725	\$210,510	\$ 7,881	\$ 7,921	+\$40
\$528,724	\$370,110	\$13,857	\$13,927	+\$70

* Based on October 2016 Revaluation

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 26, 2019

7:30 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 9, 2019 - 7:00 p.m.
RHAM High School Auditorium**

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, 2019
6:00 a.m. – 8:00 p.m.
Hebron Elementary School

BUDGET PROCESS

Charter provisions require two Budget Advisory Questions on the referendum ballot:

- Is the Town Budget (excluding Hebron and RHAM Boards of Education Budgets) Too High or Too Low?
- Is the Hebron Board of Education Budget Too High or Too Low?

BUDGET REVIEW SCHEDULE

Tuesday, March 5, 2019 – Douglas Library (Budget Workshop with Board of Finance)

- 7:30 – 8:00 p.m. Town Manager's Budget Presentation
- 8:00 – 8:30 p.m. CIP Committee Presentation
- 8:30 – 9:00 p.m. Hebron Board of Education
- 9:00 – 9:30 p.m. RHAM Board of Education
- 9:30 – 10:00 p.m. Miscellaneous General Government

Tuesday, March 12, 2019 – Douglas Library (Budget Workshop with Board of Finance)

- 7:30 – 7:45 p.m. Parks & Recreation Department
- 7:45 – 8:00 p.m. Open Space/Land Acquisition
- 8:00 – 8:15 p.m. Public Works Department
- 8:15 – 10:00 p.m. Miscellaneous General Government

Tuesday, March 19, 2019 – Douglas Library (Budget Workshop with Board of Finance)

- 7:30 – 7:45 p.m. Police Department
- 7:45 – 8:00 p.m. Fire Department/Ambulance Service
- 8:00 – 10:00 p.m. Miscellaneous General Government

Tuesday, March 26, 2019 – Douglas Library (Budget Workshop with Board of Finance)

- 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 19-20 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!