

PROPOSED HEBRON BUDGET FISCAL YEAR 2021 - 2022

**Town Manager's Recommended Budget
Board of Selectmen/Board of Finance
Presentation
March 2, 2021**

**Andrew J. Tierney
Town Manager**

PROPOSED BUDGET \$36,800,318

Spending increase of
\$1,063,160 or 2.97 %
over the current year's budget.

| | |
|---------------------------|--------------|
| General Government | \$10,429,693 |
| Hebron Board of Education | \$12,174,673 |
| RHAM Board of Education | \$14,195,952 |

PROPOSED EXPENDITURES

INCREASE/DECREASE FY 20-21 TO 21-22

| | ADOPTED Expenditures 2020-2021 | PROPOSED Expenditures 2021-2022 | Difference | Percent Change |
|---------------------------------|--------------------------------------|---------------------------------------|---------------------|-------------------|
| Total Town Budget | | | | |
| Town Government | \$ 7,839,217 | \$ 8,122,634 | \$ 283,417 | 3.62% |
| Contr. to Capital Improvement | 590,680 | 849,577 | 258,897 | 43.83% |
| Contr. to Open Space Acq. | 140,000 | 125,000 | (15,000) | -10.71% |
| Contr. to Cap Non-Recurring | - | - | - | |
| Contr. to Capital Projects | 118,488 | 152,022 | 33,534 | 28.30% |
| Contr. to Revaluation | 50,000 | 50,000 | - | 0.00% |
| Contr. To Debt Management | - | - | - | |
| Debt Service | 983,933 | 1,130,460 | 146,527 | 14.89% |
| TOWN GOV'T SUB TOTAL | 9,722,318 | 10,429,693 | 707,375 | 7.28% |
| Hebron Board of Education | 11,561,416 | 12,174,673 | 613,257 | 5.30% |
| RHAM Assess(w/o debt) | 13,217,247 | 12,999,043 | (218,204) | -1.65% |
| RHAM Debt Service | 1,236,177 | 1,196,909 | (39,268) | -3.18% |
| Total General Government | \$ 35,737,158 | \$ 36,800,318 | \$ 1,063,160 | 2.97% |

TOWN GOVERNMENT BUDGET DRIVERS

■ Personnel:

| | |
|---|-----------|
| ■ Parks & Recreation Position (from Fund 4) | \$ 69,443 |
| ■ Fire Chief Increase | \$ 3,000 |
| ■ Contractual Salary Increases w/benefits | \$ 69,382 |

■ Insurances

| | |
|--------------------------------------|-----------|
| ■ Liability/Auto/Property/Bond/Crime | \$ 28,648 |
| ■ Workers' Compensation | \$ 7,150 |

■ Capital Projects

| | |
|--------------------------------|-----------|
| ■ Increase to CIP Contribution | \$258,897 |
| ■ Increase to Capital Projects | \$ 33,534 |

■ Debt Service

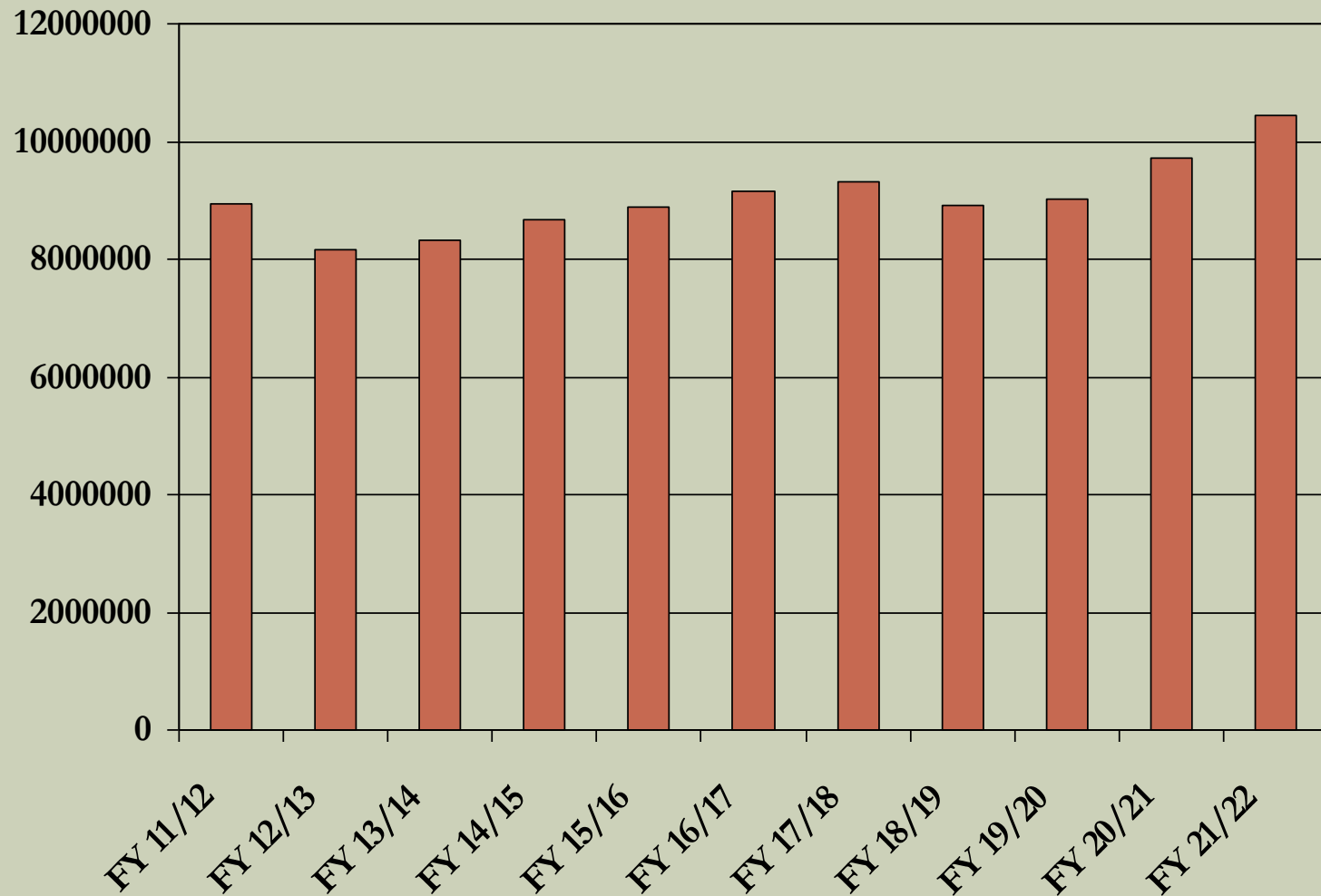
\$146,527

■ COVID-19 Pandemic Related Expenses

\$ 42,111

EXPENDITURE HISTORY

GENERAL GOVERNMENT BUDGET



CAPITAL EXPENDITURES

| | |
|---|-----------|
| ■ CIP (General Government Contribution) | \$849,577 |
| ■ Over \$75,000 | |
| ■ Revaluation | \$ 50,000 |
| ■ Annual Contribution | |
| ■ Capital Expenditures | \$152,022 |
| ■ \$10,000 to \$75,000 | |

CAPITAL EXPENDITURES

\$10,000 - \$75,000

Public Works Department

| | |
|------------------------------------|--------|
| GMC 2500 Pick Up - Replace Truck 1 | 50,000 |
|------------------------------------|--------|

Fire Department

| | |
|-----------|--------|
| Fire Hose | 11,622 |
|-----------|--------|

Parks & Recreation

| | |
|---------------------|--------|
| Raymond Brook Trail | 38,500 |
|---------------------|--------|

Miscellaneous

| | |
|--------------------------------------|--------|
| Security Measures for Town Buildings | 10,000 |
|--------------------------------------|--------|

| | |
|------------------------------------|--------|
| Affordable Housing Plan Consultant | 20,000 |
|------------------------------------|--------|

| | |
|--------------------------------|--------|
| Painting Peters House Exterior | 21,900 |
|--------------------------------|--------|

| | |
|----------------------------|------------|
| Total Capital Expenditures | \$ 152,022 |
|----------------------------|------------|

CIP RECOMMENDATIONS FY 2021-2022

| Priority | Project | Amount |
|------------------------------|--|------------|
| 1 | Road Resurfacing and Road Improvements | 302,508 |
| 2 | Douglas Library Roof Replacement | 241,167 |
| 3 | Mini Excavator w/Mower (PWD and Parks) | 79,468 |
| 4 | Large Dump Truck w/ Plow (Replaces Truck 24) | 100,000 |
| 5 | Roll Off Truck (Replaces Truck 15) | 50,000 |
| 6 | Hebron Elementary School Roof Restoration | 160,000 |
| 7 | Peters House Restoration | 25,000 |
| Total Recommended CIP Budget | | \$ 958,143 |

CIP REVENUE RECOMMENDATIONS

FY 2021-2022

| | <u>Approved 2020-2021</u> | <u>Proposed 2021-2022</u> |
|--|-------------------------------|-------------------------------|
| Balance from Previous Appropriations | 740 | - |
| LOCIP Funding | 70,477 | 70,766 |
| Funding from Other Sources: Public Safety Fund | 31,800 | 31,800 |
| Anticipated State Reimbursement | - | - |
| Anticipated Contribution from Fund Balance | - | - |
| CIP Designated Fund Balance | - | - |
| Interest | 6,000 | 6,000 |
| General Fund Contribution | <u>590,680</u> | <u>849,577</u> |
| Total Revenues | <u>\$ 699,697</u> | <u>\$ 958,143</u> |

HEBRON BOARD OF EDUCATION

| FY 2020-2021 | FY 2021-2022 | INCREASE |
|---------------------|---------------------|------------------|
| \$11,561,416 | \$12,174,673 | \$613,257 |
| | | 5.30 % |

RHAM LEVY

Proposed RHAM Budget

| FY 20-21 RHAM Budget | FY 21-22 RHAM Budget | Increase | Percent Increase | Hebron Change Based on 21-22 Levy 46.77% |
|---------------------------------|---------------------------------|--------------------|-----------------------------|---|
| \$30,148,850 | \$30,816,059* | \$1,135,606 | 2.21 %* | (\$257,472)** |

***Net Budget Increase - Includes \$229,490 CIP Budget**

**** Includes \$216,718.78 19-20 Surplus Credit**

RHAM LEVY

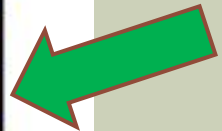
Levy Calculation

| | 18-19 | 19-20 | 20-21 | 21-22 |
|-------------|--------------|--------------|--------------|--------------|
| Andover | 15.36 | 16.22 | 17.34 | 17.13 |
| Hebron | 52.52 | 50.45 | 48.27 | 46.77 |
| Marlborough | 32.12 | 33.33 | 34.39 | 36.10 |

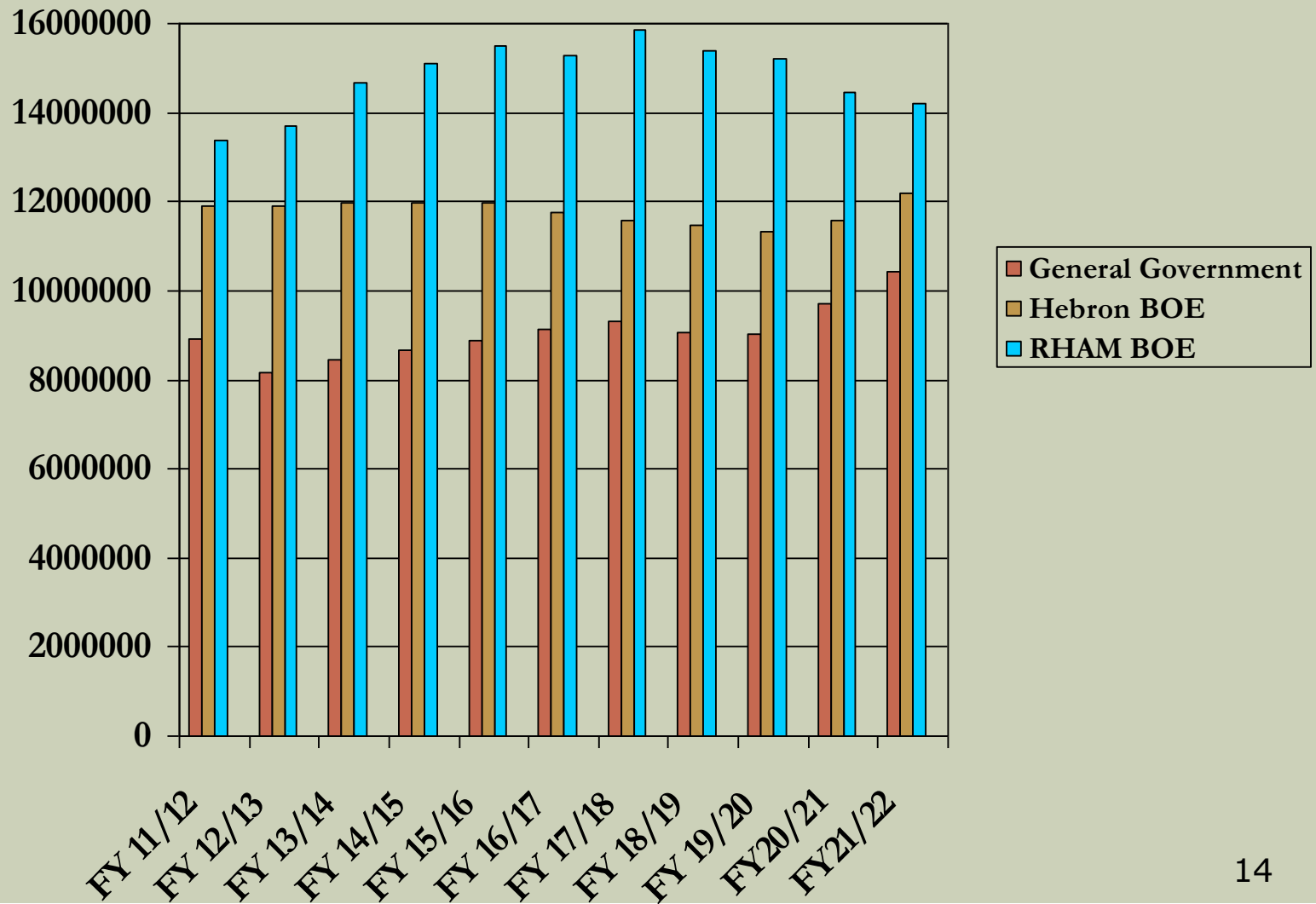
ENROLLMENT PROJECTIONS

Projected Enrollment in Grade Combinations (NESDEC)

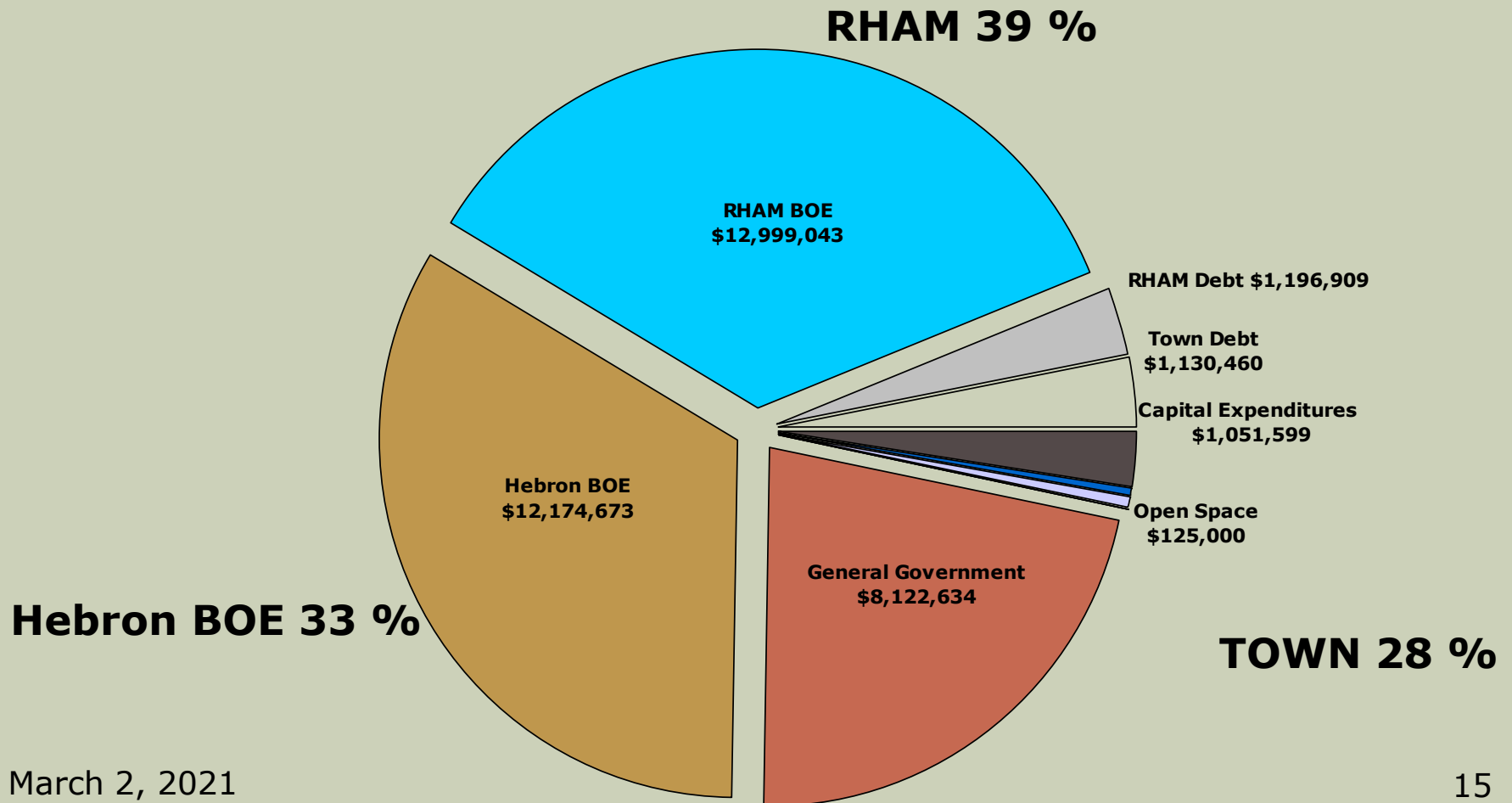
| Projected Enrollment in Grade Combinations* | | | | | | | | | |
|---|------|------|------|------|-----|-----|-----|------|------|
| Year | PK-6 | K-5 | K-6 | K-8 | 5-8 | 6-8 | 7-8 | 7-12 | 9-12 |
| 2020-21 | 1247 | 963 | 1137 | 1527 | 742 | 564 | 390 | 1279 | 889 |
| 2021-22 | 1309 | 999 | 1178 | 1549 | 705 | 550 | 371 | 1190 | 819 |
| 2022-23 | 1312 | 1024 | 1180 | 1542 | 680 | 518 | 362 | 1147 | 785 |
| 2023-24 | 1340 | 1044 | 1207 | 1551 | 662 | 507 | 344 | 1079 | 735 |
| 2024-25 | 1381 | 1091 | 1247 | 1573 | 668 | 482 | 326 | 1008 | 682 |
| 2025-26 | 1416 | 1094 | 1281 | 1607 | 676 | 513 | 326 | 972 | 646 |
| 2026-27 | 1425 | 1125 | 1289 | 1640 | 732 | 515 | 351 | 974 | 623 |
| 2027-28 | 1453 | 1098 | 1316 | 1676 | 758 | 578 | 360 | 966 | 606 |
| 2028-29 | 1428 | 1109 | 1290 | 1680 | 754 | 571 | 390 | 1005 | 615 |
| 2029-30 | 1442 | 1119 | 1303 | 1712 | 795 | 593 | 409 | 1031 | 622 |
| 2030-31 | 1451 | 1108 | 1311 | 1686 | 767 | 578 | 375 | 1049 | 674 |



EXPENDITURE HISTORY



FY 2021-2022 BUDGET OVERVIEW



PROPOSED REVENUE INCREASE/DECREASE FY 20-21 TO 21-22

| | ADOPTED 2020-2021 | PROPOSED 2021-2022 | Difference | Percent Change |
|-----------------------------------|------------------------------|-------------------------------|---------------------|---------------------------|
| General Government | \$ 823,319 | \$ 768,119 | \$ (55,200) | -6.70% |
| Other State Revenues | 407,574 | 407,719 | 145 | 0.04% |
| ECS & Special Ed Grant Funding | 5,997,693 | 5,997,693 | - | 0.00% |
| Other Revenue Sources | 100,000 | 100,000 | - | 0.00% |
| Unassigned/Debt Mgmt Contribution | \$ 200,000 | \$ 500,000 | 300,000 | 150.00% |
| Back Taxes / Lien Fees | 315,000 | 315,000 | - | 0.00% |
| Tax | 27,893,572 | 28,711,787 | 818,215 | 2.93% |
| | \$ 35,737,158 | \$ 36,800,318 | \$ 1,063,160 | 2.97% |

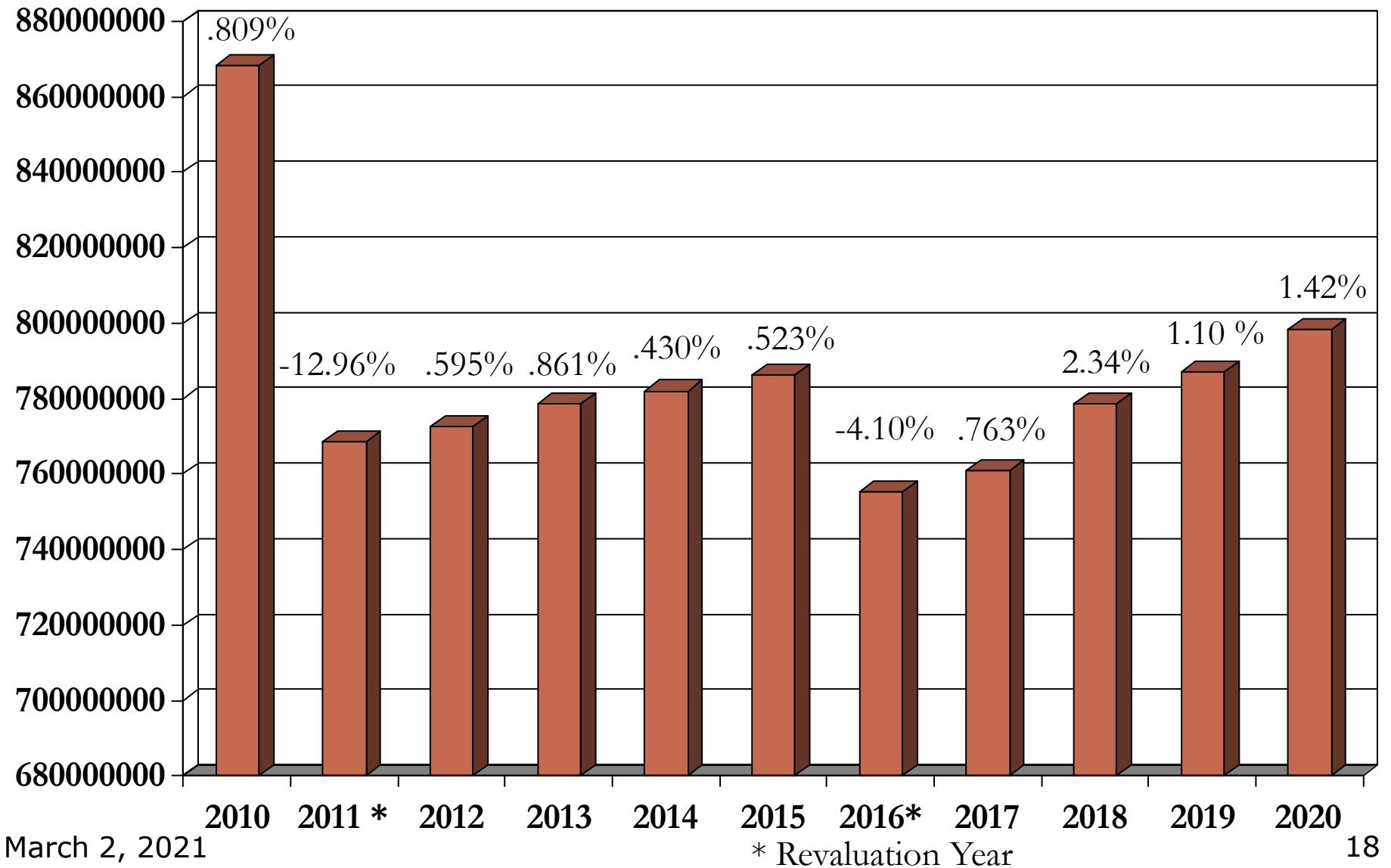
OCTOBER 1, 2020 GRAND LIST

| | 2019 | 2020 | Change | % |
|-------------------|---------------|---------------|-------------|--------|
| Real Estate | \$686,103,720 | \$690,574,840 | + 4,471,120 | + .65 |
| Personal Property | \$ 21,264,220 | \$ 22,381,620 | + 1,117,400 | + 5.25 |
| Motor Vehicles | \$ 79,755,550 | \$ 85,318,040 | + 5,562,490 | + 6.97 |
| Net Totals | \$787,123,490 | \$798,274,500 | +11,151,010 | + 1.42 |

Grand List Account Comparisons

| | 2019 | 2020 | Change | % |
|-------------------|-------|-------|--------|--------|
| Real Estate | 4,166 | 4,171 | + 5 | + .12 |
| Personal Property | 528 | 515 | - 13 | - 2.52 |
| Motor Vehicles | 9,889 | 9,624 | - 265 | - 2.75 |

GRAND LIST PROFILE



MILL RATE CALCULATION

| | | |
|--|--------------------------|---|
| | TOTAL GL | |
| Grand List - October 1, 2020 | \$ 798,274,500 | |
| Less Potential BAA adjustments | \$ (15,000) | |
| Reductions to grand list - * | \$ (5,063,450) | (equates to \$315,170 tax dollars) |
| Adjusted Grand List - October 1, 2020 | \$ 793,196,050 | |
| Mill Value | \$ 793,196 | |
| <u>Mill Value (based upon 98.50% collection rate)</u> | <u>\$ 781,298</u> | |
| Mill Rate (per proposed budget) | 36.75 | |

* Due to Hebron Sr. Living & Crumbling Foundations

HOW TO CALCULATE THE MILL RATE

Adjusted Grand List ÷ 1,000 = Mill Value

793,196,050 ÷ 1,000 = 793,196

Tax Revenue ÷ Mill Value = Mill Rate

Mill Value at 98.50 % collection rate = 781,298

28,711,787 ÷ 781,298 = 36.75

HOW TO CALCULATE REAL ESTATE TAX AMOUNT

Assessed Value x Mill Rate = Tax

$$210,510 \times .03675 = \$7,736$$

PROPOSED TAX CALCULATION

PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 36.75 MILL RATE

| Market Value | Assessed Value* | 20-21 Taxes | 21-22 Taxes | Proposed Change |
|--------------|-----------------|-------------|-------------|-----------------|
| \$215,420 | \$150,790 | \$ 5,478 | \$ 5,542 | +\$ 64 |
| \$300,725 | \$210,510 | \$ 7,648 | \$ 7,736 | +\$ 88 |
| \$528,724 | \$370,110 | \$13,446 | \$13,602 | +\$156 |

* Based on October 2016 Revaluation

CIP RECOMMENDATIONS FY 2021-2022

| Priority | Project | Amount |
|------------------------------|--|------------|
| 1 | Road Resurfacing and Road Improvements | 302,508 |
| 2 | Douglas Library Roof Replacement | 241,167 |
| 3 | Mini Excavator w/Mower (PWD and Parks) | 79,468 |
| 4 | Large Dump Truck w/ Plow (Replaces Truck 24) | 100,000 |
| 5 | Roll Off Truck (Replaces Truck 15) | 50,000 |
| 6 | Hebron Elementary School Roof Restoration | 160,000 |
| 7 | Peters House Restoration | 25,000 |
| Total Recommended CIP Budget | | \$ 958,143 |

Hebron Road Maintenance Resurfacing and Repair

Department
Prior Funding
Recommendation
Priority # 1

Public Works
On-Going
\$302,508

- 80 miles of road worth approximately \$34 million
- Continuing with timely maintenance is more cost effective than deferring until deteriorated
- Safer roads to travel
- Quicker emergency response (including snow)
- More comfortable ride
- Less wear on vehicles
- Efficient and economical preservation of our largest town asset

DOUGLAS LIBRARY ROOF REPLACEMENT

| | |
|-----------------------|-----------|
| Department | Library |
| Prior Funding | \$98,500 |
| Total Funding Request | \$339,667 |
| Recommendation | \$241,167 |
| Priority # 2 | |

- Library Roof is in need of repair and replacement
- Previous funding is insufficient to complete the project
- Additional studies have been completed to determine scope of project



MINI-EXCAVATOR W/ MOWER ATTACHMENT

Department
Total Funding Request
Recommendation
Priority # 3

Public Works/Parks
\$79,468
\$79,468

- 2020 50 G John Deere Mini-Excavator
- Grading Bucket and Brush Cutter
- Will be used by Public Works and Parks



Six-Wheel Dump Truck with Plow and Sander

| | |
|-----------------------|--------------|
| Department | Public Works |
| Total Funding Request | \$200,000 |
| Prior Funding | None |
| Recommendation | \$100,000 |
| Priority # 4 | |

- Replaces 2005 Dump Truck
- First Year of Funding



Roll Off Truck

| | |
|-----------------------|--------------|
| Department | Public Works |
| Total Funding Request | \$196,000 |
| Prior Funding | \$50,000 |
| Recommendation | \$50,000 |
| Priority # 5 | |

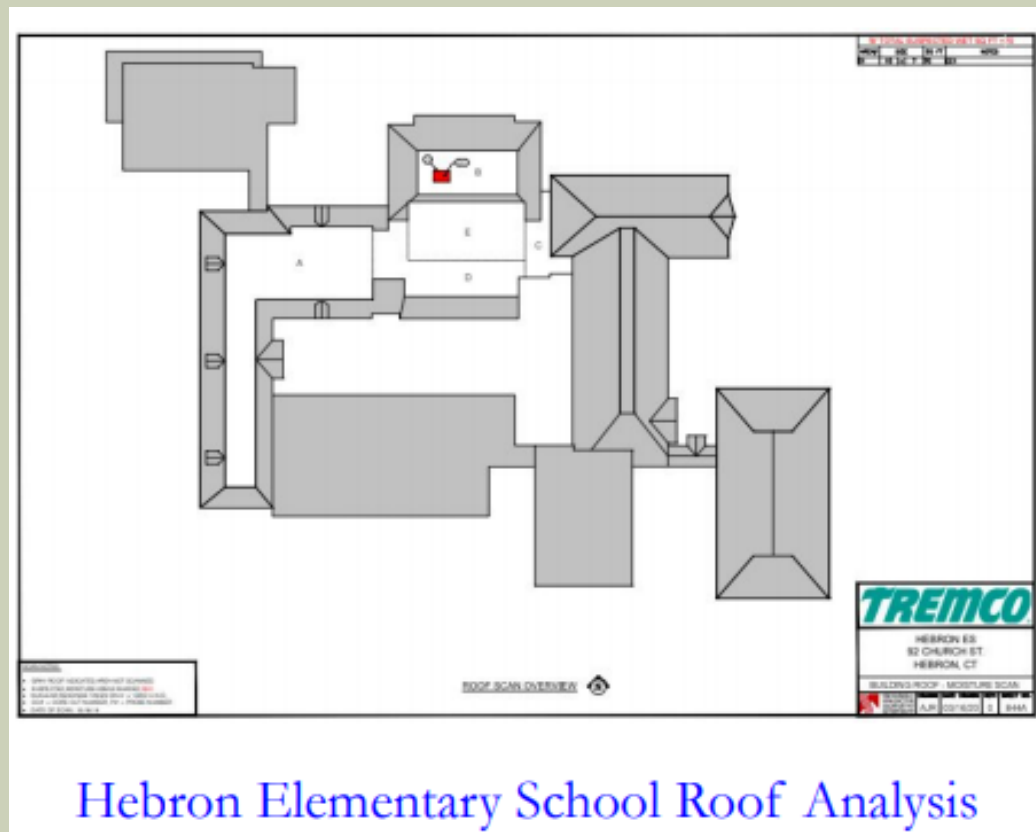
- Replaces 2005 Kenworth
- Hauls trash every day
- Mileage 358,837 - Hours 17,224
- In service for 15 years
- Rust between the double frame
- Last three years \$26,500 in repairs



Hebron Elementary School Roof Restoration

| | |
|-----------------------|--------------------|
| Department | Board of Education |
| Total Funding Request | \$160,000 |
| Prior Funding | None |
| Recommendation | \$160,000 |
| Priority # 6 | |

- Recommendation includes repairs and a 20 year roof restoration project

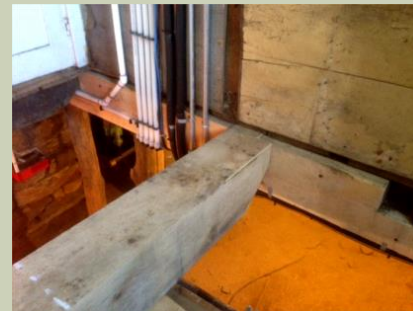


Peters House Restoration

Department
Prior Funding
Recommendation
Priority # 7

Planning & Development
\$170,000
\$25,000

- Restoration is required to make the building safe and available for public use
- Previous restoration was accomplished mostly with grants
- Volunteer expertise and labor has been essential



CIP Five Year Plan

| | <u>22-23</u> | <u>23-24</u> | <u>24-25</u> | <u>25-26</u> | <u>26-27</u> |
|---|----------------|----------------|----------------|----------------|----------------|
| <u>Town Wide Roads</u> | | | | | |
| Road Resurfacing and Road Improvements | 311,583 | 320,930 | 330,558 | 340,475 | 350,689 |
| Town Wide Roads Sub Total | 311,583 | 320,930 | 330,558 | 340,475 | 350,689 |
| <u>Public Works</u> | | | | | |
| Large Dump w/Plow (replace Truck 24)(2005) | 100,000 | | | | |
| Bridge Replacement - Old Colchester Road | 200,000 | 100,000 | 100,000 | 70,000 | |
| Roll Off Truck (replace Truck 15)(2005) | 96,000 | | | | |
| Large Dump w/Plow (replace Truck 45)(2005) | 220,000 | | | | |
| Street Sweeper (1999) | 90,000 | 90,000 | 95,000 | | |
| Large Dump w/Plow (replace Truck 46)(2006) | | 225,000 | | | |
| Replace Truck 52 (2007) | | 70,000 | 70,000 | | |
| Large Dump Truck (replace Truck 2)(2006) | | 115,000 | 110,000 | | |
| Ten Wheel Dump Truck (replace Truck 18)(2007) | | | 110,000 | 110,000 | |
| Large Dump w/Plow (replace Truck 9)(2009) | | | 115,000 | 110,000 | |
| Large Dump w/Plow (replace Truck 31)(2012) | | | | | 225,000 |
| <i>New Public Works Facility - (to be bonded)</i> | | | | | |
| Public Works Sub Total | 706,000 | 600,000 | 600,000 | 290,000 | 225,000 |
| <u>Board of Education</u> | | | | | |
| Gilead Hill School Roof Restoration | | | 550,000 | | |
| GHS/HES Pneumatic Control System to Digital (DDC) | 170,000 | | | | |
| GHS Air Handling and Energy Recovery Ventilators | 150,000 | | | | |
| HES Air Handling and Energy Recovery Ventilators | 120,000 | | | | |
| Board of Education Sub Total | 440,000 | - | 550,000 | - | - |

CIP Five Year Plan

| | <u>22-23</u> | <u>23-24</u> | <u>24-25</u> | <u>25-26</u> | <u>26-27</u> |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|
| <u>Fire Department/EMS</u> | | | | | |
| Replace E110 | 450,000 | | | | |
| Replace Truck 110 | | 1,300,000 | | | |
| Company One Roof Replacement | | | 100,000 | | |
| Tanker 110 | | | 450,000 | | |
| Replace Rescue 110 | | | | 400,000 | |
| Fire Department Sub Total | 450,000 | 1,300,000 | 550,000 | 400,000 | - |
| <u>Recreation</u> | | | | | |
| Connecticut Community Connectivity Grant | | | | | |
| Veteran's Memorial Park - Playscape | 66,840 | | | | |
| Burnt Hill Playscape | | 89,549 | 89,549 | | |
| Pickle Ball Courts (2) Location TBD | | | | 90,000 | |
| Raymond Brook Pond | | | | | 215,000 |
| Recreation Sub Total | 66,840 | 89,549 | 89,549 | 90,000 | 215,000 |
| <u>Douglas Library</u> | | | | | |
| Douglas Library Parking Lot Paving | | 141,036 | | | |
| Douglas Library Sub Total | - | 141,036 | - | - | - |
| <u>Planning & Development</u> | | | | | |
| Pendleton Drive to Library Pedestrian Bridge | 87,692 | | | | |
| Planning & Development Sub Total | 87,692 | - | - | - | - |
| GRAND TOTAL | <u>2,062,115</u> | <u>2,451,515</u> | <u>2,120,107</u> | <u>1,120,475</u> | <u>790,689</u> |

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 23, 2021
7:00 p.m.
Virtual Meeting**

Please join my meeting from your computer, tablet or smartphone.
<https://global.gotomeeting.com/join/441970405>

You can also dial in using your phone.
United States: [+1 \(872\) 240-3412](tel:+18722403412)

Access Code: 441-970-405

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 13, 2021 - 7:00 p.m.
Virtual Meeting**

Please join my meeting from your computer, tablet or smartphone.

<https://global.gotomeeting.com/join/827586077>

You can also dial in using your phone.

United States: [+1 \(408\) 650-3123](tel:+14086503123)

Access Code: 827-586-077

BUDGET PROCESS

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

Tuesday, May 4, 2021
6:00 a.m. – 8:00 p.m.
Hebron Elementary School

COVID-19 Safety Precautions will be Required

BUDGET REVIEW SCHEDULE

Tuesday, March 2, 2021 – Virtual (Budget Workshop with Board of Finance)

| | | |
|------------------|---|------------|
| 7:00 – 8:00 p.m. | Town Manager's Budget Presentation including CIP Budget | |
| 8:00 – 8:15 p.m. | Open Space/Land Acquisition | Acct. 5051 |
| 8:15 – 9:30 p.m. | Miscellaneous General Government | |

Tuesday, March 9, 2021 – 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 16, 2021 – Virtual (Budget Workshop with Board of Finance)

| | | |
|------------------|-----------------------------------|---------------------------|
| 7:00 – 7:15 p.m. | Public Works Department | Acct. 4101/4102/4103/4104 |
| 7:15 – 7:30 p.m. | Parks & Recreation Department | Acct 3102 and Fund 4 |
| 7:30 – 7:45 p.m. | Fire Department/Ambulance Service | Acct. 2010/2020 |
| 7:45 – 9:30 p.m. | Miscellaneous General Government | |

Tuesday, March 23, 2021 – 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 21-22 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 and at**

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

We want to hear from you!