

PROPOSED HEBRON BUDGET FISCAL YEAR 2025 - 2026

**Town Manager's Proposed Budget
Board of Selectmen/Board of Finance
Presentation
March 4, 2025**

**Andrew J. Tierney
Town Manager**

PROPOSED BUDGET \$42,927,020

Spending increase of
\$1,836,239 or 4.47 %
over the current year's budget.

General Government	\$11,916,831
Hebron Board of Education	\$14,449,965
RHAM Board of Education	\$16,560,224

PROPOSED EXPENDITURES INCREASE/DECREASE FY 24-25 TO 25-26

	ADOPTED Expenditures 2024-2025	PROPOSED Expenditures 2025-2026	Difference	Percent Change
Total Town Budget				
Town Government	\$ 9,646,664	\$ 10,180,907	\$ 534,243	5.54%
Contr. to Capital Improvement	1,176,734	564,736	(611,998)	-52.01%
Contr. to Open Space Acq.	100,000	100,000	-	0.00%
Contr. to Capital Projects	133,650	467,040	333,390	249.45%
Contr. to Revaluation	40,000		(40,000)	-100.00%
Debt Service	843,216	604,148	(239,068)	-28.35%
TOWN GOV'T SUB TOTAL	11,940,264	11,916,831	(23,433)	-0.20%
Hebron Board of Education	13,663,914	14,449,965	786,051	5.75%
RHAM Assess(w/o debt & CIP)	15,026,007	16,050,933	1,024,926	6.82%
RHAM CIP	249,889	293,770	43,881	17.56%
RHAM Debt Service	210,707	215,521	4,814	2.28%
Total General Government	\$ 41,090,781	\$ 42,927,020	\$ 1,836,239	4.47%

TOWN GOVERNMENT BUDGET DRIVERS/INITIATIVES

Included in Budget Proposal:

- **Contractual Salary Increases and Compensation Adjustments**
- **State of Connecticut Minimum Wage and Paid Sick Leave**
- **Addition of an SRO for Hebron Board of Education**
- **Electricity rate increases affecting all departments**
- **Fire Department Staffing and Support**
- **Support for WPCA Administrative Position**
- **Senior Center Clerical Position (Grant Funding Ended)**
- **RHAM Levy**

Requests Not Recommended for Funding:

- **Full Time Position in the Building Department**
- **Part Time Position in the Finance Department**
- **Part Time Position in the Assessor's Office**
- **Sunday Hours at the Douglas Library**

CAPITAL EXPENDITURES

- **CIP (General Government Contribution) \$564,736**
 - **Over \$75,000**

- **Capital Expenditures \$467,040**
 - **\$10,000 to \$75,000**

CAPITAL EXPENDITURES

\$10,000 - \$75,000

<u>Public Works Department</u>	
Wellswood Pipe Relining	45,400
Crew Cab Pickup Truck (Truck 4)	30,000
Transfer Station Container	10,000
<u>Fire Department</u>	
Ductless Splits HVAC Co # 1	28,250
Holmatro Combi Rescue Tool Co # 2	17,919
Fire Station Fire Alarm Systems	74,471
<u>Parks & Recreation</u>	
Replacement of two (2) trucks (Truck 40 and Truck 54)	40,000
Veteran's Park Upgrades	65,000
<u>Building/Planning/Health</u>	
Village Square Market Review	12,000
Yaps House Demolition	25,000
Hebron Center Water Supply Test Wells	44,000
Landscape Improvements:	50,000
St. Peter's Field, GHS, HES, Hebron Green	
Hebron Green Lighting Electrical Upgrade	25,000
Total Capital Expenditures	\$ 467,040

CIP RECOMMENDATIONS FY 25-26

Project	Amount
Road Resurfacing and Road Improvements	\$ 340,475
Douglas Library Parking Lot Paving	\$ 173,919
Hebron Green Design Services (2023 STEAP Grant Match)	\$ 100,000
Horton House Improvements	\$ 92,800
Replace Ambulance Stretcher and Stretcher Lift	\$ 77,840
Parks and Recreation Master Plan	\$ 75,000
Senior Center Parking Drainage and Repave - Second Year Funding	\$ 32,500
Total Recommended CIP Budget	\$ 892,534

CIP REVENUE RECOMMENDATIONS

FY 2025-2026

	Proposed 2025-2026
Balance from Previous Appropriations	\$ 184,169
LOCIP Funding	\$ 102,229
Funding from Other Sources: Public Safety Fund	\$ 11,400
Interest	\$ 30,000
General Fund Contribution	\$ 564,736
Total Revenues	\$ 892,534

HEBRON BOARD OF EDUCATION

FY 2024-2025
\$13,663,914

FY 2025-2026
\$14,449,965

INCREASE
\$786,051
5.75 %

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
- Active Assailant Insurance

FY 2023-2024 In-Kind Services = \$233,317

RHAM LEVY

Proposed RHAM Budget

FY 24-25 RHAM Budget	FY 25-26 RHAM Budget	Change	Percent Change	Hebron Change Based on 25-26 Levy 51.95 %
\$31,793,787	\$32,606,899*	\$813,112	2.56%	\$1,042,390
	Hebron's Levy for FY 25-26		\$16,939,284	
	RHAM Credit		- 379,060	
	NET RHAM LEVY FY 25-26		\$16,560,224	

***Includes \$565,487 CIP Budget**

RHAM LEVY

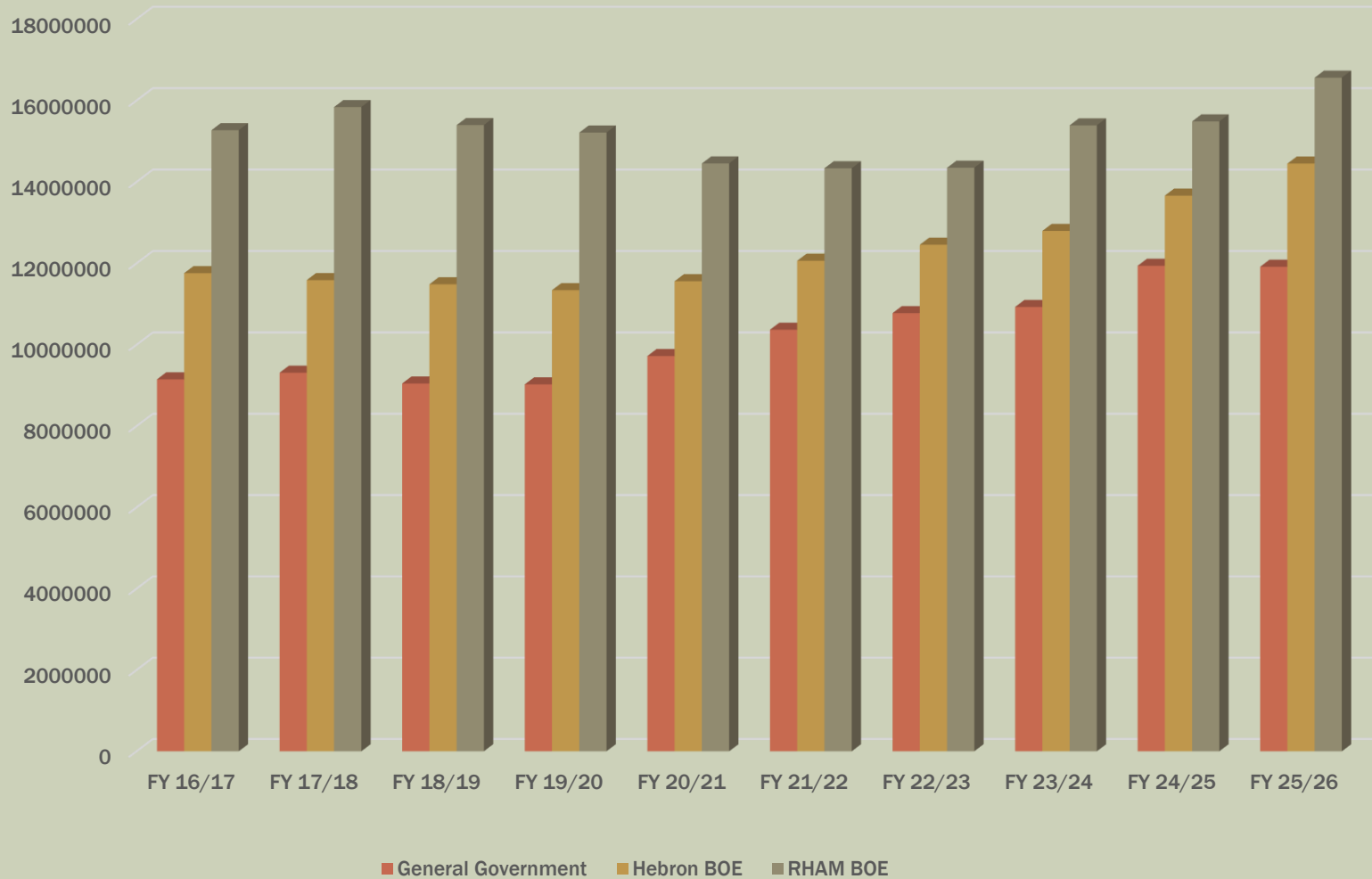
Levy Calculation

	22-23	23-24	24-25	25-26
Andover	16.63	14.43	13.43	12.99
Hebron	47.17	49.42	50.00	51.95
Marlborough	36.20	36.15	36.57	35.06

EXPENDITURE HISTORY

	ADOPTED FY 22-23	ADOPTED FY 23-24	ADOPTED FY 24-25	PROPOSED FY 25-26
Town Government	\$ 8,549,194	\$ 9,075,170	\$ 9,646,664	\$ 10,180,907
Contribution to CIP	587,485	453,602	1,176,734	564,736
Contribution to Capital Projects	156,796	230,187	133,650	467,040
Contribution to Revaluation	40,000	40,000	40,000	
Open Space	125,000	25,000	100,000	100,000
Debt Service	1,092,124	1,105,594	843,216	604,148
TOTAL	\$ 10,550,599	\$ 10,929,553	\$ 11,940,264	\$ 11,916,831
Hebron Board of Education	\$ 12,207,294	\$ 12,796,568	\$ 13,663,914	\$ 14,449,965
RHAM Levy (Operating & Debt)	<u>\$ 14,259,027</u>	<u>\$ 15,389,082</u>	<u>\$ 15,486,603</u>	<u>\$ 16,560,224</u>
TOTAL BUDGET	\$ 37,016,920	\$ 39,115,203	\$ 41,090,781	\$ 42,927,020

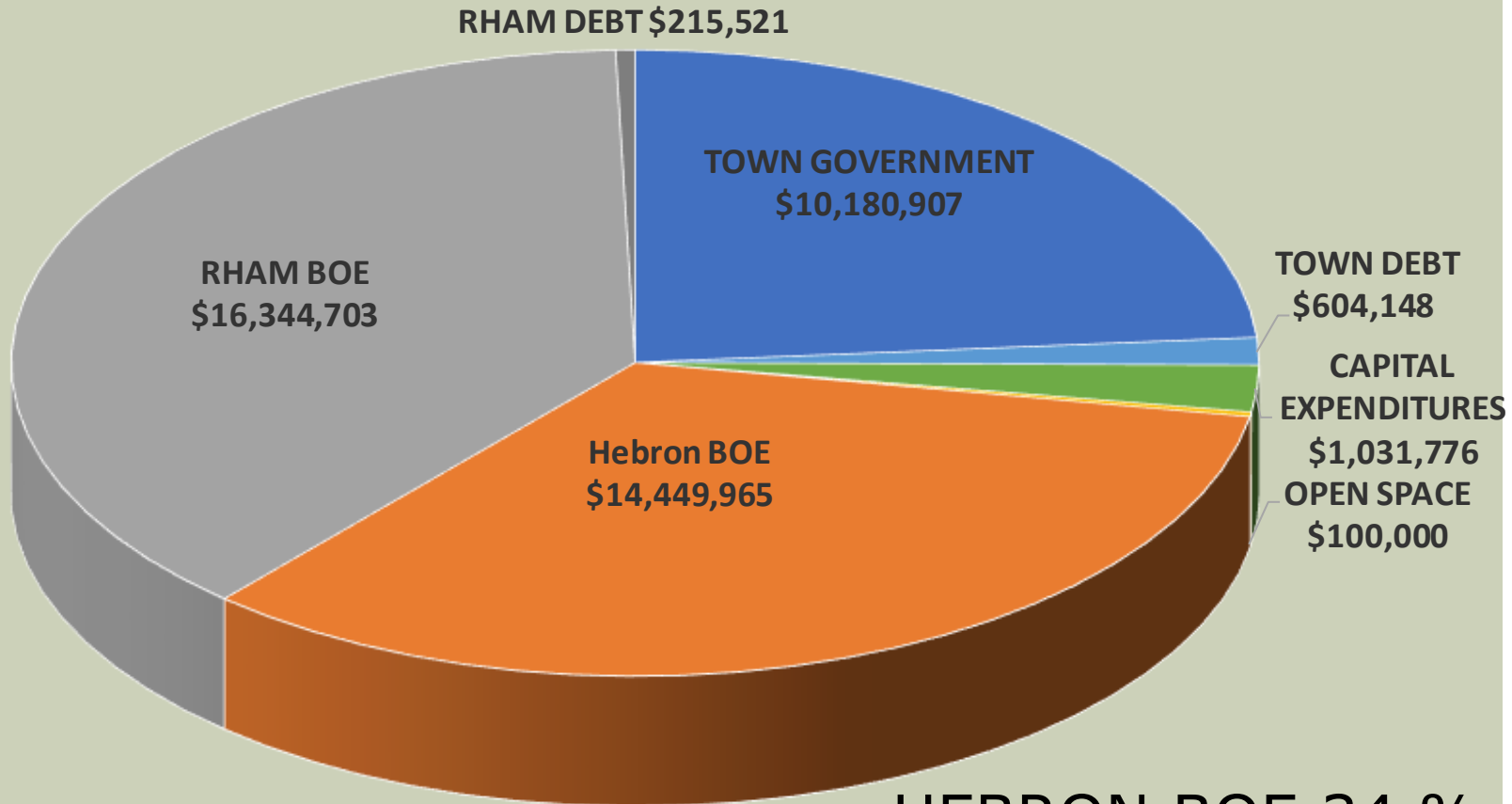
EXPENDITURE HISTORY



FY 2025-2026 BUDGET OVERVIEW

RHAM BOE 38 %

TOWN 28 %



HEBRON BOE 34 %

PROPOSED REVENUE INCREASE/DECREASE FY 24-25 TO 25-26

	ADOPTED 2024-2025	PROPOSED 2025-2026	Difference	Percent Change
General Government	\$ 1,260,855	\$ 1,329,386	\$ 68,531	5.44%
Other State Revenues	492,924	648,290	155,366	31.52%
ECS & Special Ed Grant Funding	5,997,693	5,738,509	(259,184)	-4.32%
Debt Management Contribution	862,000		(862,000)	-100.00%
Fund Balance Contribution	500,000		(500,000)	-100.00%
Back Taxes / Lien Fees	400,000	400,000	-	0.00%
Tax Revenue	31,577,309	34,810,835	3,233,526	10.24%
	<u>\$ 41,090,781</u>	<u>\$ 42,927,020</u>	<u>\$ 1,836,239</u>	<u>4.47%</u>

OCTOBER 1, 2024 GRAND LIST

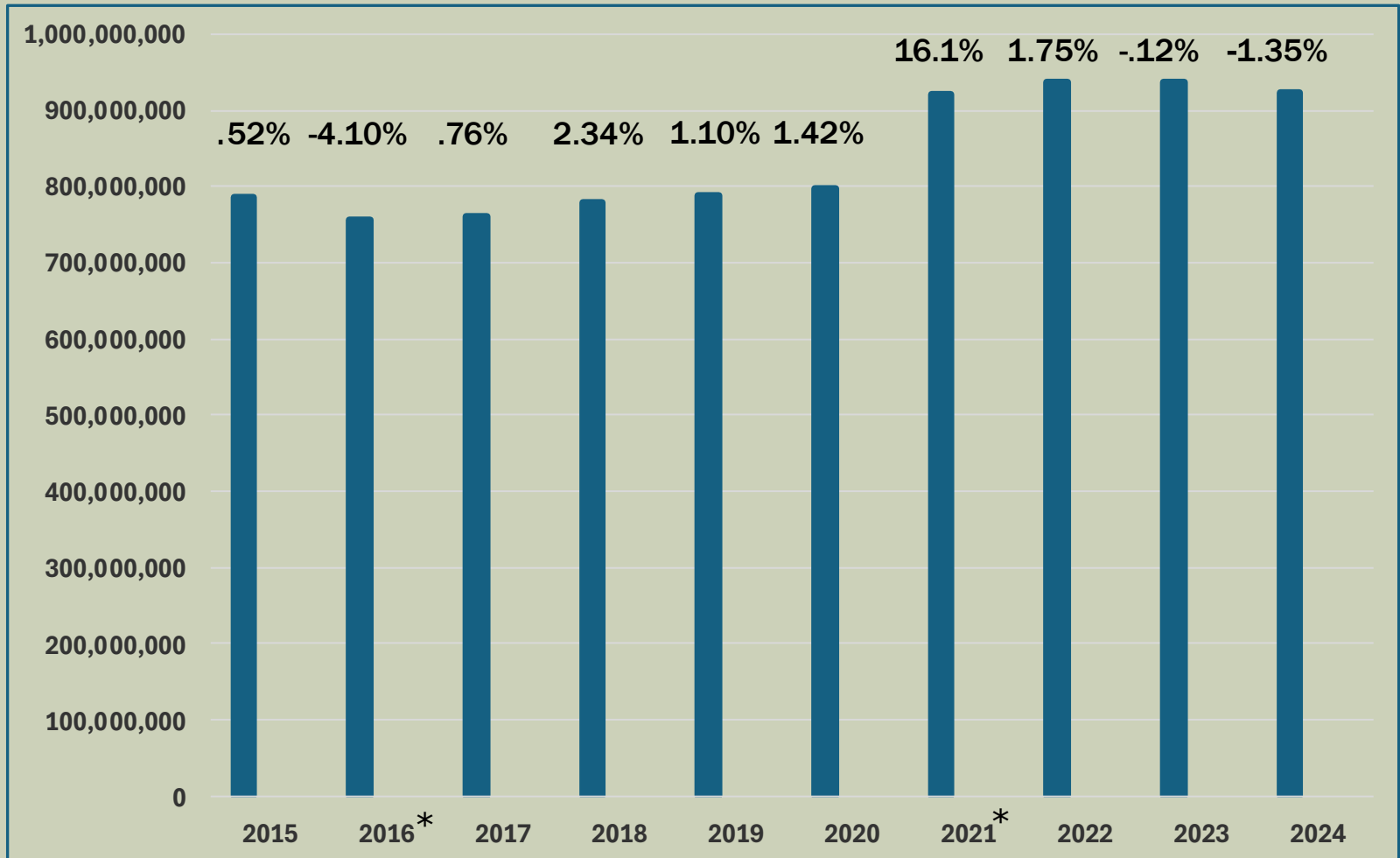
Grand List Comparative Totals

	2023	2024	Change	%
Real Estate	\$ 803,605,111	\$ 804,290,931	\$ 685,820	0.00%
Personal Property	\$ 27,628,210	\$ 28,318,764	\$ 690,554	2.50%
Motor Vehicles	\$ 104,975,470	\$ 90,994,230	-\$13,981,240	-13.32%
Total	\$ 936,208,791	\$ 923,603,925	-\$12,604,866	-1.35%

Grand List Account Comparisons

	2023	2024	Change	%
Real Estate	4,180	4,181	1	0.00%
Personal Property	578	540	(38)	-6.57%
Motor Vehicles	9,909	9,930	21	0.00%

GRAND LIST PROFILE



MILL RATE CALCULATION

REAL ESTATE AND PERSONAL PROPERTY

	GRAND LIST REAL ESTATE/ PERSONAL PROPERTY
Grand List - October 1, 2024	\$ 832,609,695
Less Board of Assessment Appeals adjustments Reductions to Grand List	\$ (300,000)
Adjusted Grand List - October 1, 2024	\$ 832,309,695
Mill Value	\$ 832,310
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 819,825</u>
Mill Rate (per proposed budget)	38.93

HOW TO CALCULATE THE MILL RATE

Adjusted Grand List ÷ 1,000 = Mill Value

$$832,309,695 \div 1,000 = 832,310$$

Tax Revenue ÷ Mill Value = Mill Rate

Mill Value at 98.50 % collection rate = 819,825

$$31,914,256 \div 819,825 = 38.93$$

HOW TO CALCULATE REAL ESTATE TAX AMOUNT

Assessed Value x Mill Rate = Tax

$$248,360 \times .03893 = \$9,669$$

PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 38.93 MILL RATE

REVAL YEAR	MARKET VALUE	ASSESSED VALUE	24-25 TAXES	PROPOSED 25-26 TAXES	PROPOSED 25-26 INCREASE
			34.50	38.93	
2021	\$235,300	\$164,710	\$5,682	\$6,412	\$730
2021	\$354,800	\$248,360	\$8,568	\$9,669	\$1,101
2021	\$613,500	\$429,450	\$14,816	\$16,718	\$1,902

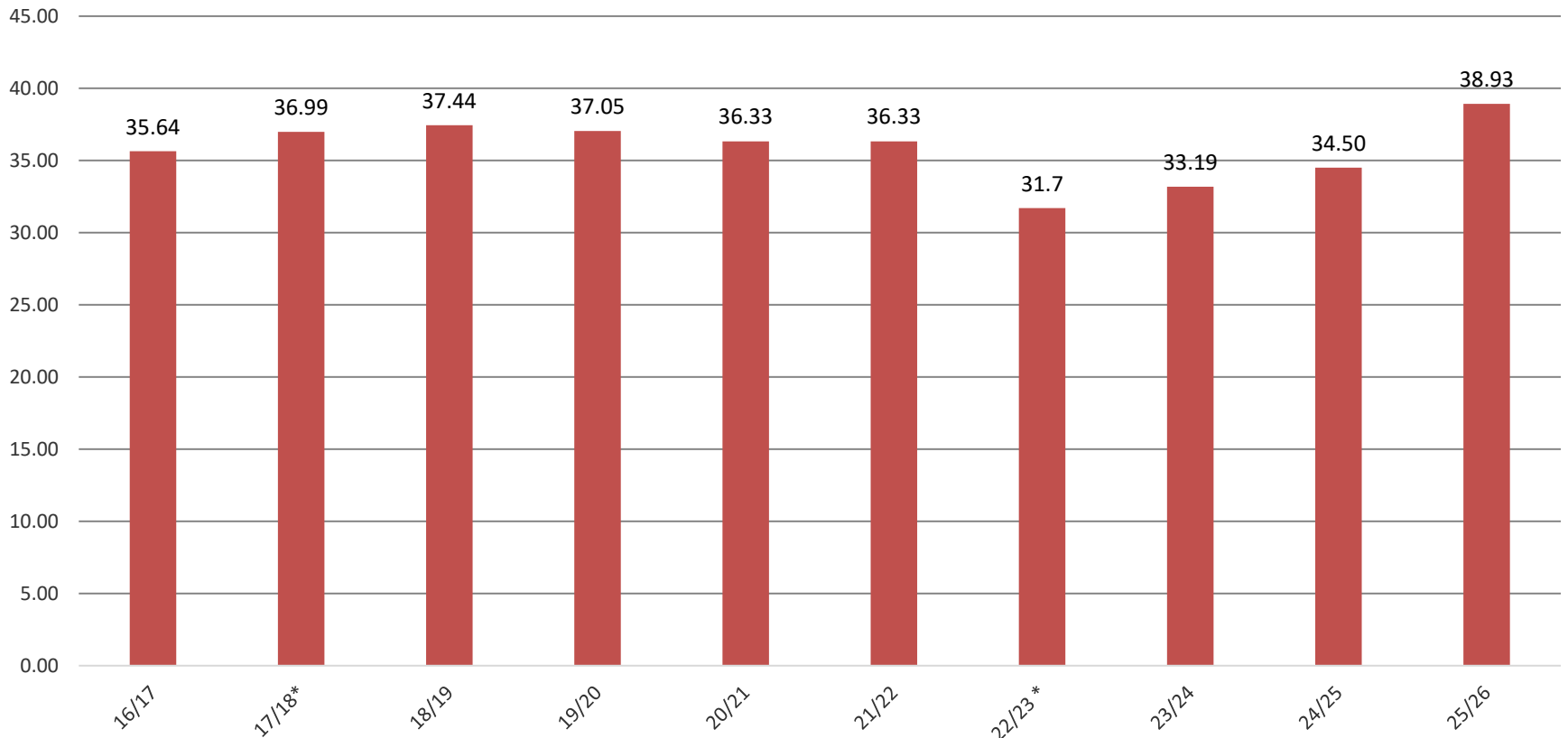
MILL RATE CALCULATION

MOTOR VEHICLE

	GRAND LIST MOTOR VEHICLE
Grand List - October 1, 2024	\$ 90,994,230
Less Board of Assessment Appeals adjustments Reductions to Grand List	\$ (400,000)
Adjusted Grand List - October 1, 2024	\$ 90,594,230
Mill Value	\$ 90,594
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 89,235</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 31st.

BUDGET PROCESS

The Selectmen will conduct a

**Public Hearing on
Tuesday, March 25, 2025
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:
Thursday, April 10, 2025 - 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 6, 2025
6:00 a.m. – 8:00 p.m.
Hebron Elementary School

BUDGET REVIEW SCHEDULE

Tuesday, March 11, 2025 – Budget Workshop BOS and BOF at Douglas Library

- 7:00 – 8:30 p.m. Department Presentations
- 8:30 – 9:30 p.m. Miscellaneous General Government

Tuesday, March 18, 2025 – Budget Workshop BOS and BOF at Douglas Library

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

Tuesday, March 25, 2025 – Budget Workshop BOS and BOF at Douglas Library

- 7:00 – 7:15 p.m. Board of Selectmen Public Hearing
- 7:15 – 8:00 p.m. Outstanding Information
- 8:00 – 9:00 p.m. Revenues Overview & Discussion/Budget Deliberations
- 9:00 – 9:30 p.m. Finalize Selectmen’s FY 25-26 Budget and CIP Budget

Thursday, March 27, 2025 – Budget Workshop BOS and BOF at Douglas Library

- 7:00 – 8:00 p.m. Revenues Overview & Discussion/Budget Deliberations
- 8:00 – 9:00 p.m. Finalize Selectmen’s FY 25-26 Budget and CIP Budget

INFORMATION AND COMMENTS

The Selectmen have established an email address for budget comments:

hebronbudget@hebronct.com

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

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

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

We want to hear from you!

INFORMATION AND COMMENTS

QUESTIONS ???