

PROPOSED HEBRON TOWN/CIP BUDGET FISCAL YEAR 2026 - 2027

**Town Manager's Proposed Town Budget
and CIP Budget
Town Council/Board of Finance Presentation
March 3, 2026**

**Andrew J. Tierney
Town Manager**

PROPOSED BUDGET \$46,826,450

Spending increase of
\$4,315,949 or 10.15 %
over the current year's budget.

General Government	\$13,080,636
Hebron Board of Education	\$15,737,976
RHAM Board of Education	\$18,007,838

PROPOSED EXPENDITURES INCREASE/DECREASE FY 25-26 TO 26-27

	ADOPTED Expenditures 2025-2026	PROPOSED Expenditures 2026-2027	Difference	Percent Change
Total Town Budget				
Town Government	\$ 10,002,479	\$ 10,989,360	\$ 986,881	9.87%
Contr. to Capital Improvement	489,736	\$1,164,836	675,100	137.85%
Contr. to Open Space Acq.	50,000	100,000	50,000	100.00%
Contr. to Capital Projects	467,040	286,681	(180,359)	-38.62%
Contr. to Revaluation			-	0.00%
Debt Service	597,646	539,759	(57,887)	-9.69%
TOWN GOV'T SUB TOTAL	11,606,901	13,080,636	1,473,735	12.70%
Hebron Board of Education	14,336,533	15,737,976	1,401,443	9.78%
RHAM Assessment (w/o debt & CIP)	16,057,776 *	17,516,345	1,458,569	9.08%
RHAM CIP	293,770	267,650	(26,120)	-8.89%
RHAM Debt Service	215,521	223,843	8,322	3.86%
Total General Government	\$ 42,510,501	\$ 46,826,450	\$ 4,315,949	10.15%

*reflects credit of \$379,060

TOWN GOVERNMENT BUDGET DRIVERS

Included in Budget Proposal:

- **Contractual Salary Increases and Compensation Adjustments**
- **RHAM Levy**
- **Increase in Medical Insurance and other Employee Benefits**
- **State Trooper Services Increase**
- **Increase to Town Engineering Services**
- **Support for Capital Projects**

TOWN GOVERNMENT BUDGET INITIATIVES

Included in Budget Proposal:

- **Full Time Firefighter EMT Position (transition from PT)**
- **Full Time Facilities Director Position**
- **Full Time Assistant Assessor Position**
- **Funding for Overtime Pay and Consultants**

Requests Not Recommended for Funding:

- **Full Time Assistant Planner Position - Building Department**
- **Second SRO for Hebron Board of Education**
- **Two Additional Full Time Firefighter EMT Positions**
- **Sunday Hours - Douglas Library**
- **Part Time Security Guard Position - Douglas Library**

CAPITAL EXPENDITURES

- **CIP (General Government Contribution) \$1,293,689**
 - **Over \$75,000**

- **Capital Expenditures \$286,681**
 - **\$10,000 to \$75,000**

CAPITAL PROJECTS RECOMMENDATIONS FY 26-27

<u>Town Office Building</u>	
TOB Window Replacement and Other Maintenance	28,100
<u>Public Works Department</u>	
Pavement Condition Index (PCI) Evaluation	35,000
<u>Fire Department</u>	
Fire Hose	17,591
Portable Radios	10,280
Station 1 Sewer Pipe Lining	32,210
<u>Parks & Recreation Department</u>	
Burnt Hill Baseball Field Repairs	74,000
Mower Replacement	20,000
Stand-on Leaf Blower	14,500
<u>Building/Planning/Health</u>	
Hebron Green Signage	25,000
<u>Library</u>	
Repainting Historic Section/Replace Columns	30,000
TOTAL	<u>286,681</u>

CIP RECOMMENDATIONS FY 26-27

Priority	Project	Amount
1	Fire Panel - HES	\$ 96,000
2	Replace Rescue 110 and Engine 110 w/ Rescue Pumper	\$ 700,000
3	Road Resurfacing and Road Improvements	\$ 350,689
4	Mason Dump Truck (Replace Truck 5)	\$ 95,000
5	WPCA - Joint Facilities - Middletown Avenue Pump Station (MAPS)	<u>\$ 52,000</u>
	Total Recommended CIP Budget	\$ 1,293,689

Fire Panel

Hebron Elementary School

Department
Prior Funding
Recommendation

HBOE
None
\$96,000

- Safety of Students, Staff and Facility
- State Mandated
- Current panel is outdated and failing
- Full replacement of panel, wiring, relays and detectors
- Capability to monitor sensors throughout the building



Rescue Pumper

Department
Prior Funding
Total Cost:
Recommendation

Fire
Grant
\$1,200,000
\$700,000

- \$500,000 Grant Received
- Replaces Fire Engine and Rescue Truck
- 20 – 30 Year Service Life



Hebron Road Maintenance Resurfacing and Repair

Department
Prior Funding
Recommendation

Town Wide
On-Going
\$350,689

- 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



Mason Dump Truck

Department
Prior Funding
Recommendation

Public Works
None
\$95,000

- 2008 Mason Dump Truck, 83,787 miles, vehicle in poor condition
- Maintenance is not cost effective and limited replacement parts



WPCA – MAPS Project

Department	WPCA
Prior Funding	None
Request	\$104,000
Recommendation	\$52,000

- Middletown Avenue Pump Station (MAPS) upgrades with a project cost of \$10 million
- WPCA requested \$104,000 per year for the next 20 years as Hebron's share of the project
- Town Manager recommends the Town and WPCA split the cost: \$52,000 from the Town and \$52,000 from WPCA each year for 20 years



FIVE YEAR PLAN

FY 2027-2026 - 2031-2032

CAPITAL IMPROVEMENT PROGRAM FIVE YEAR PLAN

	Total	Approved	26-27	26-27					
	Request	Appropriation	TM	DEPARTMENT					
			Recommendation	REQUEST	27-28	28-29	29-30	30-31	31-32
Town Wide Roads									
Road Resurfacing and Road Improvements	On Going	On Going	350,689	350,689	361,210	372,046	383,207	394,703	406,544
Town Wide Roads Sub Total			350,689	350,689	361,210	372,046	383,207	394,703	406,544
Public Works									
Street Sweeper (1999)	270,000			270,000	270,000				
Mason Dump Truck (replace Truck 5)	95,000		95,000	95,000					
Large Six Wheel Dump Truck w/ Plow and Sander (Truck 24 - 2005)	330,000			330,000	330,000				
Ten Wheel Dump Truck (replace Truck 18)(2007)	358,000			358,000	358,000				
Large Dump w/Plow (replace Truck 9)(2009)	328,000			328,000		328,000			
Large Dump w/Plow (replace Truck 11)(2009)	337,900						337,900		
Large Dump Truck (replace Truck 2) (2006)	339,900							339,900	
Large Dump w/Plow (replace Truck 31) (2012)	337,900							337,900	
Kubota M5-091 Tractor with side and rear flails	170,000					170,000			
Old Slocum Road Culvert Replacement	908,460					454,230	454,230		
Large Dump Truck (replace Truck 46) (2006)	358,599								358,599
Six Wheel Dump Truck (replace Truck 12) (2014 or 2016?)	371,417								371,417
<i>New Public Works Facility - (to be bonded)</i>	<i>28,000,000+</i>								
Public Works Sub Total			95,000	1,381,000	958,000	952,230	792,130	677,800	730,016
Board of Education									
Fire Panel HES	150,000		96,000	150,000					
Air Conditioning and HVAC Upgrade GHS (Hebron share)	2,950,527				2,950,527				
Air Conditioning and HVAC Upgrade HES (Hebron share)	2,967,100				2,967,100				
Playscape - HES	231,279					231,279			
Glass Brick Wall to Window Replacement GHS	150,000					150,000			
Glass Brick Wall to Window Replacement HES	53,500					53,500			
Pipe Replacement - GHS	527,525						527,526		
Backup Generator HES	193,500							193,500	
Parking Lot HES	100,000							100,000	
Board of Education Sub Total			96,000	150,000	5,917,627	434,779	527,526	293,500	-

FIVE YEAR PLAN

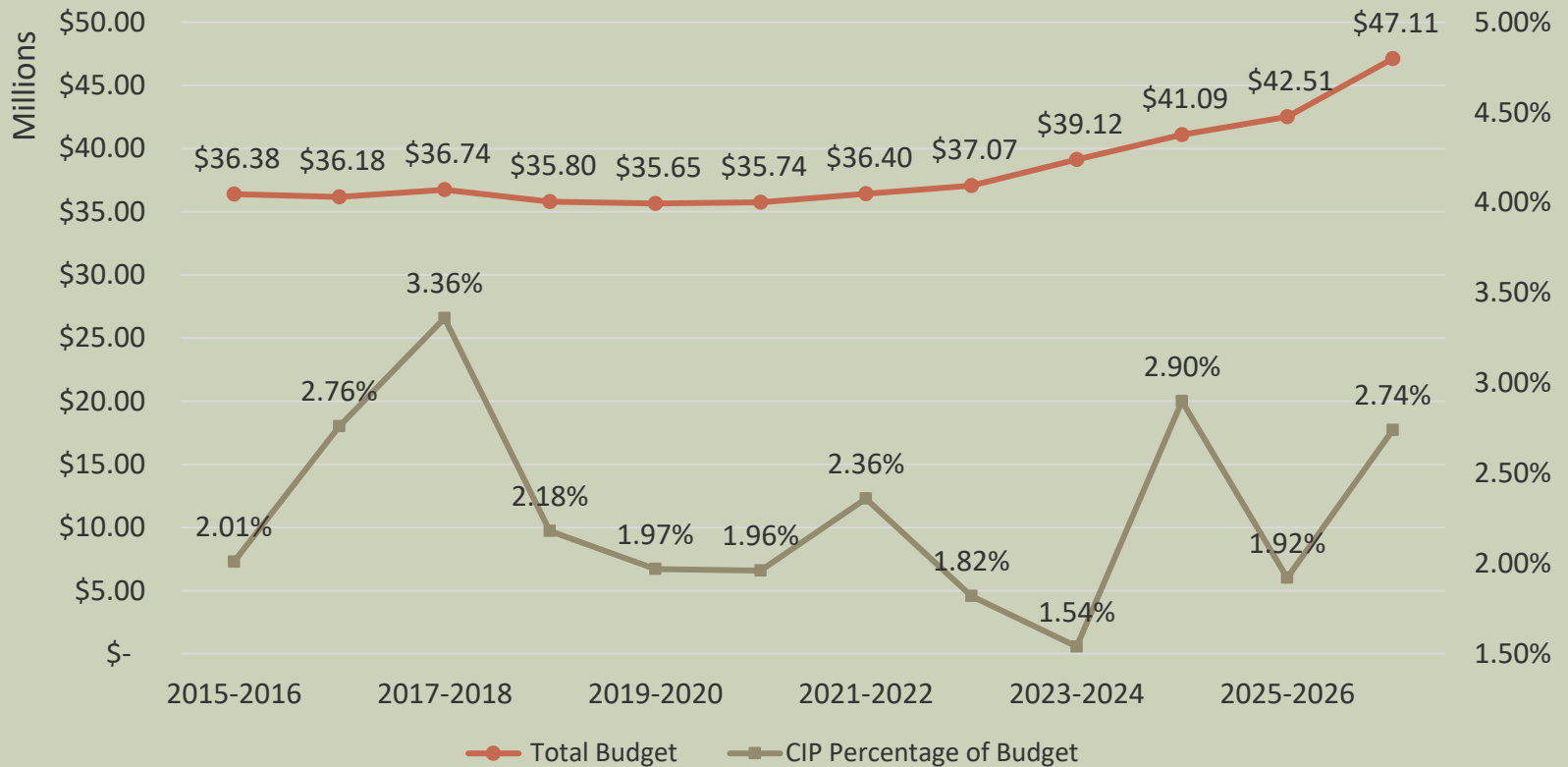
<u>Fire Department/EMS</u>									
Replace Rescue 110 and Engine 110 w/ Rescue Pumper	1,200,000		700,000	700,000					
Ambulance 610	400,000			400,000	400,000				
Replace Squad 310 w/ Rescue Pumper	1,200,000			1,200,000			600,000	600,000	
Breathing Air Cascade System	117,455				117,455				
Ambulance 510 Replacement	400,000					400,000			
Command Vehicle Replacement	80,000								80,000
Fire Department Sub Total			700,000	2,300,000	517,455	400,000	600,000	680,000	-
<u>Recreation</u>									
Parks and Recreation Master Plan	80,000			80,000	80,000				
Pickleball Court Lighting	110,000			110,000	110,000				
Skid Steer w/ Mower	98,000			98,000	98,000				
Skatepark Lighting	110,000				110,000				
Pickleball Courts Expansion	140,000				140,000				
St. Peter's Bathroom	125,000					125,000			
Parking Lot Paving - P&R Building - Burnt Hill Park	75,000					75,000			
Parking Lot Paving - St Peters	75,000					75,000			
Softball Field Lighting - Veteran's Memorial Park	325,000						325,000		
Pond Dredging	100,000							100,000	
Burnt Hill Playscape FY 31-32	225,000								225,000
Recreation Sub Total			-	288,000	538,000	275,000	325,000	100,000	225,000
<u>Douglas Library</u>									
Douglas Library Sub Total			-	-	-	-	-	-	-
<u>Senior Center</u>									
Dial-a-Ride Vehicle (replace current 2014 Ford C-Max hybrid vehicle)	75,000			75,000	75,000				
Senior Center Sub Total			-	75,000	75,000	-	-	-	-

FIVE YEAR PLAN

<u>Police Department</u>									
Explorer Police AWD (replaces 2014 Ford Explorer)	75,000			75,000	75,000				
Explorer Police AWD (replaces 2017 Ford Interceptor)	77,250					77,250			
Explorer Police AWD (replaces 2020 Ford Explorer)	79,567						79,567		
Explorer Police AWD (replaces 2022 Ford Explorer)	81,954							81,954	
Explorer Police AWD (replaces 2022 Ford Explorer)	84,412								84,412
Police Department Sub Total			-	75,000	75,000	77,250	79,567	81,954	84,412
<u>Planning & Development</u>									
Church Street Sidewalk - Design & Construction	150,000			150,000	150,000				
Hebron Sidewalk Design Services (LOTICIP Match)	125,000			125,000	125,000				
ADA Self-Evaluation and Transition Plan	150,000			75,000	75,000	75,000			
Water Line Extension - North Pond Road	665,000				665,000				
Water Infrastructure Hebron Center	TBD								
Planning & Development Sub Total			-	350,000	1,015,000	75,000	-	-	-
<u>Miscellaneous</u>									
WPCA - Joint Facilities - Middletown Avenue Pump Station (MAPS)	1,732,000		52,000	104,000	104,000	104,000	104,000	104,000	104,000
WPCA Infiltration/Inflow Study	112,500		<i>Use WPCA Funds</i>	112,500					
Miscellaneous Sub Total			52,000	216,500	104,000	104,000	104,000	104,000	104,000
GRAND TOTAL			1,293,689	5,111,189	9,486,292	2,613,055	2,731,863	2,250,003	1,465,560

CIP HISTORICAL FUNDING

CIP as a Percentage of the Total Budget



CIP Funding Goal = 5 % of Total Budget

CIP REVENUE RECOMMENDATIONS FY 2026-2027

	Approved 2025-2026	Proposed 2026-2027
Balance from Previous Appropriations	\$184,169	\$ 15,929
LOCIP Funding	\$ 102,229	\$ 101,524
Funding from Other Sources: Public Safety Fund	\$ 11,400	\$ 11,400
Interest	\$ 30,000	\$ -
General Fund Contribution	<u>\$ 489,736</u>	<u>\$ 1,164,836</u>
Total Revenues	\$817,534	\$1,293,689

HEBRON BOARD OF EDUCATION

FY 2025-2026
\$14,336,533

FY 2026-2027
\$15,737,976

INCREASE
\$1,401,443

9.78%

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
- Active Assailant Insurance

FY 2024-2025 In-Kind Services = \$602,766

RHAM LEVY

Proposed RHAM Budget

FY 25-26	FY 26-27	Increase	
RHAM Budget	RHAM Budget		
\$32,620,072	\$33,640,646*	\$1,020,574	3.13%

Hebron's Levy for FY 26-27 \$18,007,838

**Hebron Increase
Based on 26-27 Levy
53.53%
\$1,060,944**

***Includes \$500,000 CIP Budget**

RHAM LEVY

Hebron's Budget Increase for RHAM 25-26 to 26-27 is \$1,440,771

Hebron's Levy for FY 25-26	\$16,946,127
Less Credit 23-24	\$ 379,060
Net Hebron Levy 25-26	\$16,567,067

Prior Year Credit 23-24	\$379,060
Population Shift (51.95% to 53.53%)	\$514,631
Operational Budget Increase	\$547,080

RHAM LEVY

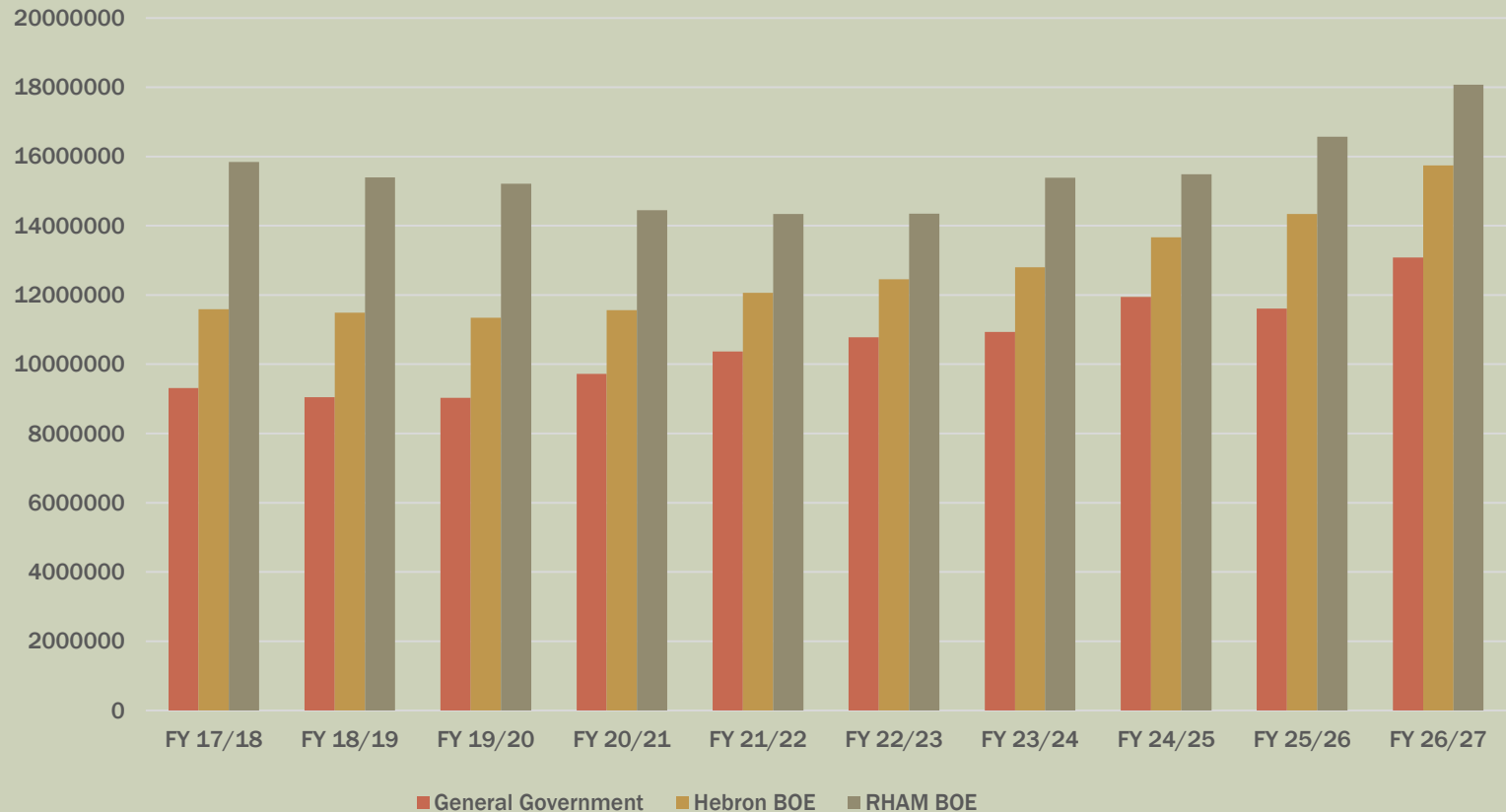
Levy Calculation

	23-24	24-25	25-26	26-27
Andover	14.43	13.43	12.99	12.65
Hebron	49.42	50.00	51.95	53.53
Marlborough	36.15	36.57	35.06	33.82

EXPENDITURE HISTORY

	ADOPTED FY 23-24	ADOPTED FY 24-25	ADOPTED FY 25-26	PROPOSED FY 26-27
Town Government	\$ 9,075,170	\$ 9,646,664	\$ 10,002,479	\$ 10,989,360
Contribution to CIP	453,602	1,176,734	489,736	\$ 1,164,836
Contribution to Capital Projects	230,187	133,650	467,040	\$ 286,681
Contribution to Revaluation	40,000	40,000		
Open Space	25,000	100,000	50,000	\$ 100,000
Debt Service	1,105,594	843,216	597,646	\$ 539,759
TOTAL	<u>\$ 10,929,553</u>	<u>\$ 11,940,264</u>	<u>\$ 11,606,901</u>	<u>\$ 13,080,636</u>
Hebron Board of Education	\$ 12,796,568	\$ 13,663,914	\$ 14,336,533	\$ 15,737,976
RHAM Levy* (Operating & Debt)	<u>\$ 15,389,082</u>	<u>\$ 15,486,603</u>	<u>\$ 16,567,067</u>	<u>\$ 18,007,838</u>
TOTAL BUDGET	<u>\$ 39,115,203</u>	<u>\$ 41,090,781</u>	<u>\$ 42,510,501</u>	<u>\$ 46,826,450</u>
* RHAM HEBRON STUDENT POPULATION	49.42%	50.00%	51.95%	53.53%

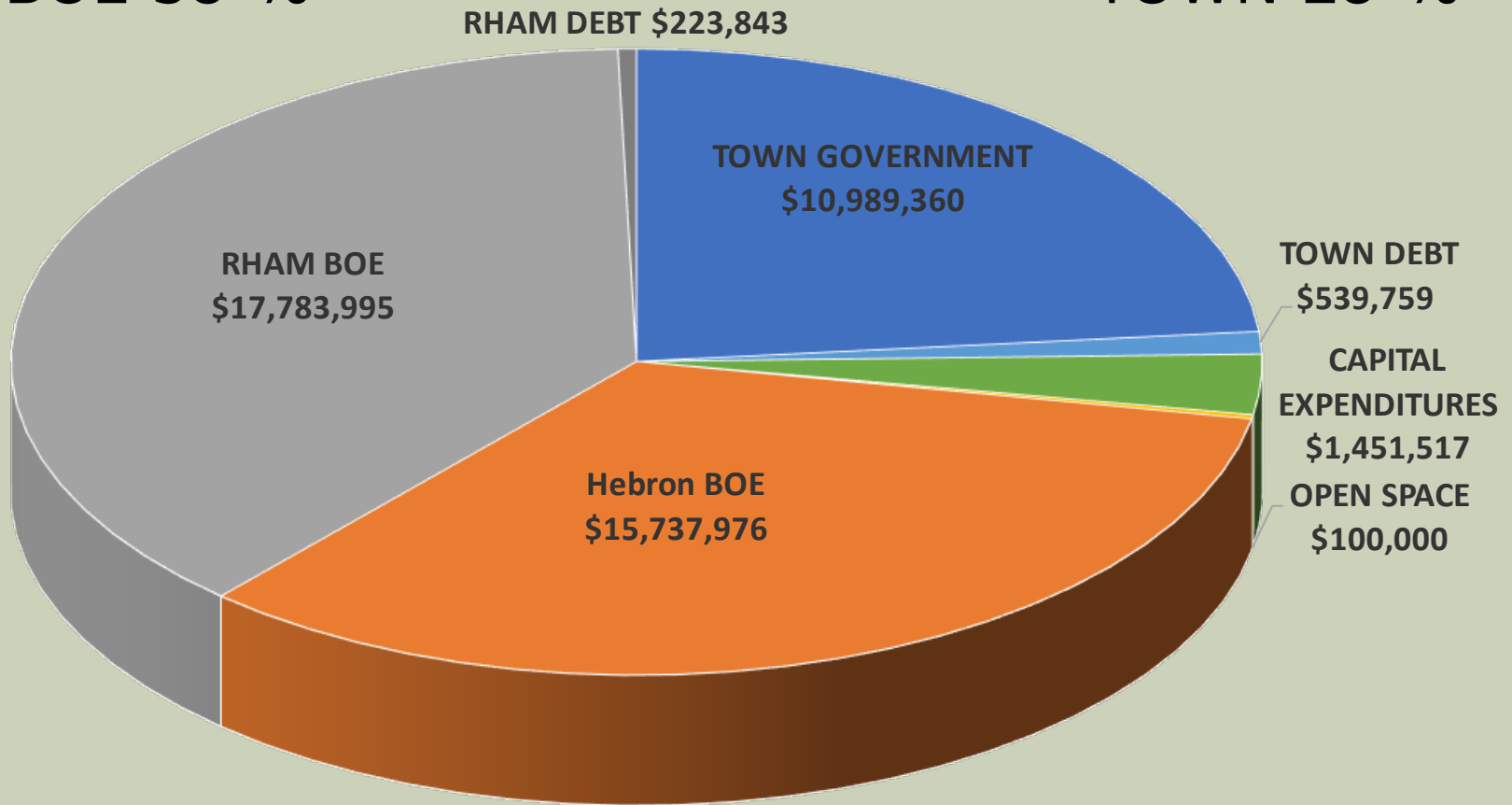
EXPENDITURE HISTORY



FY 2026-2027 BUDGET OVERVIEW

RHAM BOE 38 %

TOWN 28 %



HEBRON BOE 34 %
26

PROPOSED REVENUE INCREASE/DECREASE FY 25-26 TO 26-27

	ADOPTED 2025-2026	PROPOSED 2026-2027	Difference	Percent Change
General Government	\$ 1,464,386	\$ 1,337,264	\$ (127,122)	-8.68%
Other State Revenues	727,240	986,303	259,063	35.62%
ECS Grant Funding	5,997,693	5,997,693	-	0.00%
Debt Management Contribution			-	0.00%
Fund Balance Contribution	500,000	-	(500,000)	-100.00%
Back Taxes & Interest	400,000	1,200,000	800,000	200.00%
Tax Revenue	33,421,182	37,305,190	3,884,008	11.62%
	\$ 42,510,501	\$ 46,826,450	\$ 4,315,949	10.15%

OCTOBER 1, 2025 GRAND LIST

Grand List Comparative Totals				
	2024	2025	Change	%
Real Estate	\$ 804,290,931	\$ 805,570,873	\$ 1,279,942	0.16%
Personal Property	\$ 28,318,764	\$ 27,612,621	\$ (706,143)	-2.49%
Motor Vehicles	\$ 100,749,440	\$ 105,987,950	\$ 5,238,510	5.20%
Total	\$ 933,359,135	\$ 939,171,444	\$ 5,812,309	0.62%
Grand List Account Comparisons				
	2024	2025	Change	%
Real Estate	4,181	4,181	0	0.00%
Personal Property	540	529	(11)	-2.04%
Motor Vehicles	9,930	9,987	57	0.57%

GRAND LIST PROFILE



MILL RATE CALCULATION

REAL ESTATE AND PERSONAL PROPERTY

	GRAND LIST REAL ESTATE/ PERSONAL PROPERTY
Grand List - October 1, 2025	\$ 833,183,494
Less Board of Assessment Appeals Adjustments Reductions to Grand List	\$ (350,000)
Adjusted Grand List - October 1, 2025	\$ 832,833,494
Mill Value	\$ 832,833
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 820,341</u>
Mill Rate (per proposed budget)	41.37

HOW TO CALCULATE THE MILL RATE

Adjusted Grand List ÷ 1,000 = Mill Value

832,833,494 ÷ 1,000 = 832,833

Tax Revenue ÷ Mill Value = Mill Rate

Mill Value at 98.50 % collection rate = 820,341

39,934,012 ÷ 820,341 = 41.37

HOW TO CALCULATE REAL ESTATE TAX AMOUNT

Assessed Value x Mill Rate = Tax

$$248,360 \times .04137 = \$10,275$$

PROPOSED TAX CALCULATION PERSONAL PROPERTY/REAL ESTATE

98.50 % COLLECTION RATE – 41.37 MILL RATE

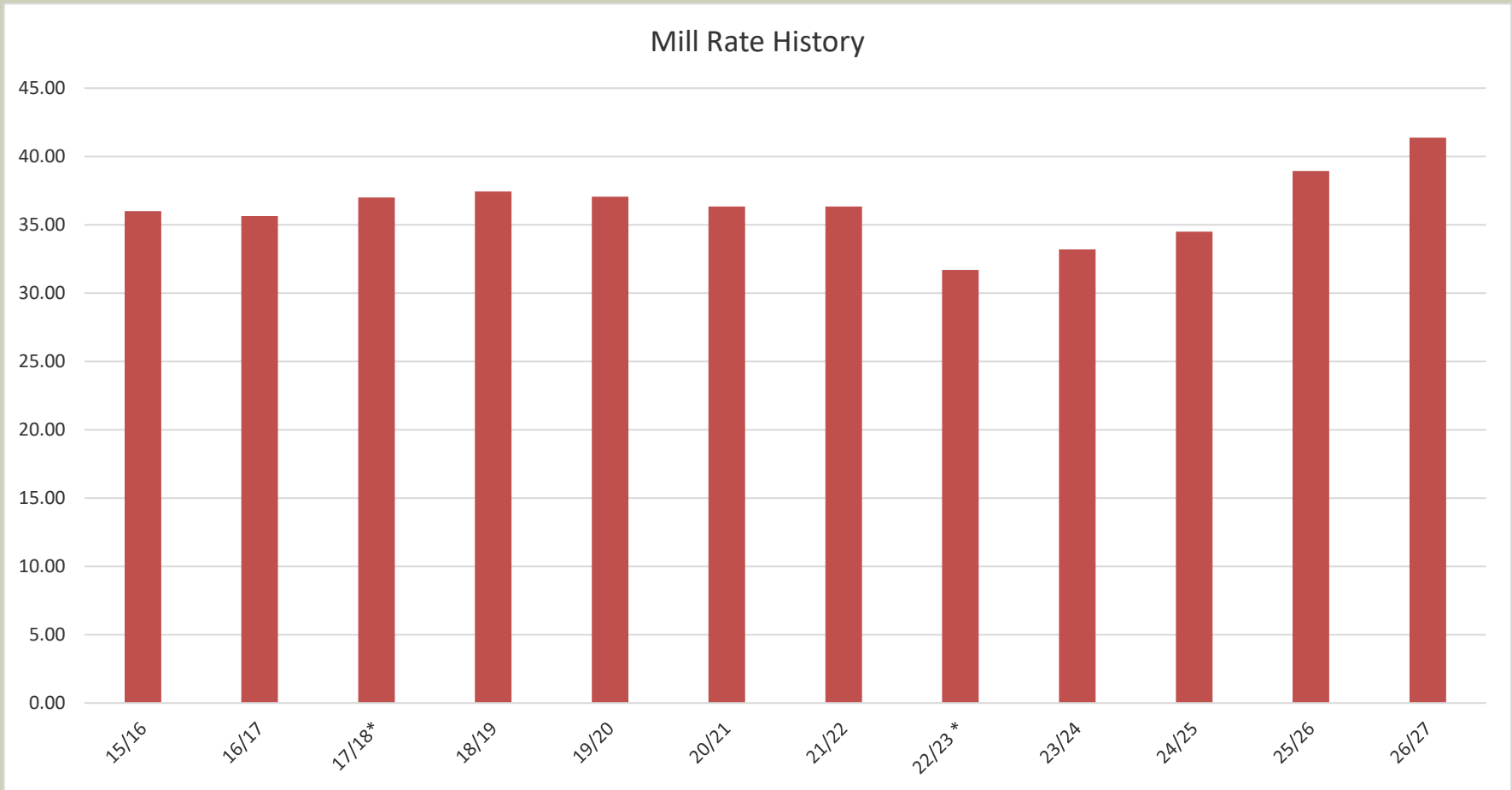
REVAL YEAR	MARKET VALUE	ASSESSED VALUE	25-26 TAXES	PROPOSED 26-27 TAXES	PROPOSED 26-27 INCREASE
			36.85	41.37	
2021	\$235,300	\$164,710	\$6,070	\$6,814	\$744
2021	\$354,800	\$248,360	\$9,152	\$10,275	\$1,123
2021	\$613,500	\$429,450	\$15,825	\$17,766	\$1,941

MILL RATE CALCULATION

MOTOR VEHICLE

	GRAND LIST MOTOR VEHICLE
Grand List - October 1, 2025	\$ 105,987,950
Less Board of Assessment Appeals Adjustments Reductions to Grand List	\$ (550,000)
Adjusted Grand List - October 1, 2025	\$ 105,437,950
Mill Value	\$ 105,438
<u>Mill Value (based upon 98.50% collection rate)</u>	<u>\$ 103,856</u>
Mill Rate (per proposed budget)	32.46

MILL RATE HISTORY



* Revaluation Year

FUTURE NEEDS

- Public Works Building Project
- Capital project and facility needs totaling millions of dollars need to be addressed
- Bureau Veritas Facility Study results must be considered
- Plans for future possible use of bonding to support capital needs and other projects

BUDGET PROCESS

- Town Council and Board of Finance review the budget during the month of March.
- The Town Council will conduct a Public Hearing on Tuesday, March 24, 2026 at 7:00 p.m. at the Douglas Library Community Room.
- The Town Council shall make a recommendation to the Board of Finance by March 31st.
- The Board of Finance will hold a Public Hearing on their recommended budget, Tuesday, April 7, 2026 at 7:00 p.m. at the Douglas Library Community Room.
- Referendum Vote on the Town Budget and the Capital Improvement Budget on Tuesday, May 5, 2026 from 6:00 a.m. to 8:00 p.m. at the Hebron Elementary School.

BUDGET REVIEW SCHEDULE

Tuesday, March 10, 2026 – Budget Workshop TC and BOF at Douglas Library

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

Tuesday, March 17, 2026 – Budget Workshop TC 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 24, 2026 – Budget Workshop TC and BOF at Douglas Library

- 7:00 – 7:15 p.m. Town Council 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 Council's FY 26-27 Budget and CIP Budget

Thursday, March 26, 2026 – Budget Workshop TC and BOF at Douglas Library

- 7:00 – 8:00 p.m. Revenues Overview & Discussion/Budget Deliberations
- 8:00 – 9:00 p.m. Finalize Council's FY 26-27 Budget and CIP Budget

INFORMATION AND COMMENTS

The Council has established an email address for budget comments or questions:

hebronbudget@hebronct.gov

Comments and questions will be forwarded to the Town Council, Boards of Finance and Education.

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

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

We want to hear from you!

INFORMATION AND COMMENTS

QUESTIONS ???