



PROPOSED HEBRON BUDGET FISCAL YEAR 2026-2027



PUBLIC HEARING AGENDA

1. WELCOME

2. BUDGET PROCESS

3. OVERALL SUMMARY

4. BUDGET BY SEGMENTS

5. METRICS & COMPARISONS

6. RESIDENT VOICES

7. PUBLIC COMMENTS





BUDGET PROCESS

TOWN GOVERNMENT

- Prepared by the TOWN MANAGER
- Reviewed and adjusted by the TOWN COUNCIL
- Approved and provided to the BOARD OF FINANCE by April 1st



BOARD OF FINANCE – Public Hearing April 7th

- Reviews bottom line expenditures & may adjust
- Considers revenue sources to meet financial needs



REFERENDUM – MAY 5, 2026 6:00am to 8:00pm

ELEMENTARY SCHOOL BUDGET

- Prepared by the elementary superintendent
- Reviewed and adjusted by the HEBRON BOARD OF EDUCATION
- Approved and provided to the BOARD OF FINANCE by Feb. 15th



BOARD OF FINANCE – Public Hearing April 7th

- Reviews bottom line expenditures & may adjust
- Considers revenue sources to meet financial needs



REFERENDUM – MAY 5, 2026 6:00am to 8:00pm

RHAM BUDGET (DISTRICT 8)

- Prepared by the RHAM superintendent
- Reviewed and adjusted by the RHAM BOARD OF EDUCATION
- Sent to referendum in Andover, Marlborough, and Hebron



RHAM BOE – Public Hearing April 6th



REFERENDUM – MAY 5, 2026 6:00am to 8:00pm





OVERALLL BUDGET SUMMARY





EXPENSE SUMMARY

Expenditure increase of \$2,452,093 or 5.77% more than the current year's budget.

Budget Segment	FY 2025-2026	FY 2026-2027	\$ Change	% Change
General Government	\$11,606,901	\$12,180,792	\$573,891	4.94%
Hebron Board of Education	\$14,336,533	\$15,623,930	\$1,287,397	8.98%
RHAM Board of Education	\$16,567,067	\$17,157,872	\$590,805	3.56%
TOTALS	\$42,510,501	\$44,962,594	\$2,452,093	5.77%





REVENUE SUMMARY

Tax revenue increase of \$1,770,151 or 5.30% compared to the FY 2025-2026 budget.

Revenue Sources	FY 2025-2026	FY 2026-2027	\$ Change	% Change
General Government	\$1,464,386	\$1,337,264	-\$127,122	-8.68%
CT Educational Cost Sharing (ECS)	\$5,997,693	\$5,997,693	\$0	0.00%
Other State Revenues	\$727,240	\$986,303	\$259,063	35.62%
Debt Management Contribution	\$0	\$0	\$0	0.00%
Fund Balance Contribution	\$500,000	\$250,000	-\$250,000	-50.00%
Back Taxes & Interest	\$400,000	\$1,200,000	\$800,000	200.00%
REVENUE SUBTOTAL	\$9,089,318	\$9,771,260	\$681,942	7.50%
Tax Revenue to be Raised	\$33,421,183	\$35,191,334	\$1,770,151	5.30%
TOTAL ALL REVENUE	\$42,510,501	\$44,962,594	\$2,452,093	5.77%





GRAND LIST SUMMARY

The overall grand list increased by \$5,812,309, or 0.62%, in the past year

GRAND LIST CATEGORY	FY 2025-2026	FY 2026-2027	\$ Change	% Change
Real Estate	\$804,290,931	\$805,570,873	\$1,279,942	0.16%
Personal Property	\$28,318,764	\$27,612,621	-\$706,123	-2.49%
Motor Vehicles	\$100,749,440	\$105,987,950	\$5,238,510	5.20%
TOTAL GRAND LIST	\$933,359,135	\$939,171,444	\$5,812,309	0.62%





PROPOSED MILL RATE CALCULATION

MEDIAN HOME	MOTOR VEHICLES	REAL ESTATE & PROPERTY	TOTAL
Grand List – 10/1/2025	\$105,987,950	\$833,183,494	\$939,171,444
Assessment Appeals Adjustment	-\$550,000	-\$350,000	-\$900,000
Adjusted Grand List	\$105,437,950	\$832,833,494	\$938,271,444
Mill Value	\$105,438	\$832,833	n/a
Mill Value (98.5% Collection Rate)	\$103,856	\$820,341	n/a
Mill Rate	32.46¹	38.79	n/a
TAXES TO BE RAISED	\$3,371,178	\$31,820,156	\$35,191,334

¹ The motor vehicle mill rate is capped at 32.46 per CT state statute.





PROPERTY TAX CALCULATION EXAMPLE

TAX CALCULATION	BELOW MEDIAN	MEDIAN HOME	ABOVE MEDIAN
Revaluation Year	2021	2021	2021
Assessed Value	\$150,000	\$250,000	\$350,000
Mill Rate FY 2025-2026	36.85	36.85	36.85
Property Tax FY 2025-2026	\$5,528	\$9,213	\$12,898
Mill Rate FY 2026-2027	38.79	38.79	38.79
Property Tax FY 2026-2027	\$5,819	\$9,698	\$13,577
Property Tax Increase	\$291	\$485	\$679

For each \$100,000 of assessed value, property tax will increase by \$194





TOWN GOVERNMENT BUDGET





TOWN GOVERNMENT EXPENSE SUMMARY

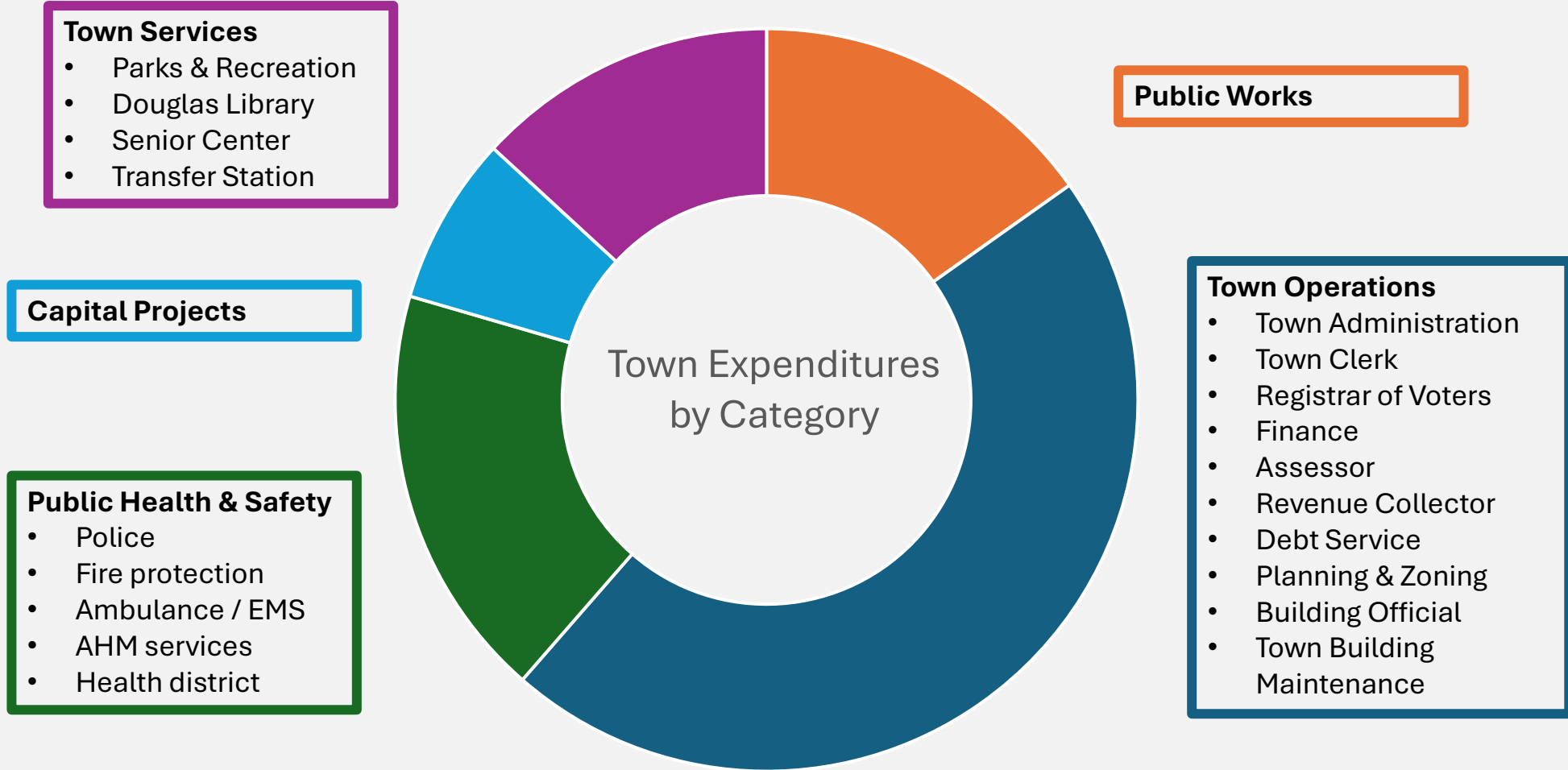
Spending increase of \$573,891 or 4.94 % more than the current year's budget.

SEGMENT: TOWN GOV'T	FY 2025-2026	FY 2026-2027	\$ Change	% Change
Town Government Services	\$10,002,479	\$10,746,516	\$744,037	7.44 %
Capital Improvement	\$489,736	\$662,836	\$173,100	35.35%
Capital Projects	\$467,040	\$231,681	-\$235,359	-50.39%
Open Space	\$50,000	\$0	-\$50,000	-100.00%
Revaluation	\$0	\$0	\$0	0.00%
Debt Service	\$597,646	\$539,760	-\$57,886	-9.69%
TOTALS	\$11,606,901	\$12,180,792	\$573,891	4.94%





TOWN GOVERNMENT EXPENSE BREAKDOWN





TOWN GOVERNMENT EXPENSE DRIVERS

Expense Increases

- Staff compensation increase
- Medical insurance & benefits
- Salary placeholder for Facilities Director or Assistant Town Planner (for half a year) to be determined by new Town Manager
- Assistant Assessor
- Town Engineer Services
- Fire Services Admin/Payroll
- Street Services

Expense Reductions

- Debt Payments
- Capital Projects
- Open Space
- Many line items



CAPITAL IMPROVEMENT PROJECT (CIP) SUMMARY

CAPITAL IMPROVEMENT PROJECTS	
Fire truck – First year lease payment	\$250,000
Road improvements	\$350,689
Hebron Elementary School Fire Panel	\$96,000
Mason Dump Truck (Replace Truck 5)	\$95,000
TOTALS	\$791,689

CAPITAL IMPROVEMENT REVENUE SOURCES	
Balance from previous year appropriation	\$15,929
LOCIP funding	\$101,524
Funding from other sources: Public safety fund	\$11,400
General Government Contribution	\$662,836
TOTALS	\$791,689

CIP budget is \$25,845 less than last year's budget

General Government contribution is an increase of \$173,100 or 35.35 % more than the current year's CIP budget.



CAPITAL EXPENDITURES \$10K-\$75K

Decrease of \$235,359 or 50.39 % less than the current year's budget.

DEPARTMENT	EXPENDITURE	AMOUNT
Town Office Building	Window Replacement and Other Maintenance	\$28,100
Public Works	Pavement Condition Index Evaluation	\$35,000
Fire	Fire Hose	\$17,591
Fire	Portable Radio	\$10,280
Fire	Station 1 Sewer Pipe Lining	\$32,210
Parks & Rec	Burnt Hill Baseball Field Repairs	\$74,000
Parks & Rec	Mower Replacement	\$20,000
Parks & Rec	Stand-on Leaf Blower	\$14,500
TOTALS		\$231,681





HEBRON BOARD OF EDUCATION BUDGET





HEBRON BOARD OF EDUCATION (HBOE) EXPENSE SUMMARY

Increase of \$1,287,397 or 8.98 % compared to the current year's budget.

SEGMENT: HBOE	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026	FY 2026-2027¹
Gilead Hill Students	341	336	317	315	344
Hebron Elementary Students	351	363	363	374	369
Magnet & Outplacements	8	6	8	9	10
TOTAL HBOE STUDENTS	700	705	688	698	723
Percentage change	1.91%	0.71%	-2.41%	1.45%	3.58%
TOTAL EXPENDITURE	\$12,207,293	\$12,796,568	\$13,663,914	\$14,336,533	\$15,623,930
Percentage change	1.19%	4.83%	6.78%	4.92%	8.98%

¹ HBOE budget book, Projected for 2026-2027 school year.



HEBRON BOARD OF ED EXPENSE DRIVERS

Expense Drivers

- Special Education Expenses
- Medical Insurance Costs
- Contractual Compensation
- Additional (6th) Kindergarten section

Expense Reductions

- Two classroom teacher positions removed
- Multiple partial staff position reductions
- Reduced supply budget
- Cuts in professional development budget



RHAM BOARD OF EDUCATION BUDGET





REGION 8 BOARD OF EDUCATION (RHAM) BUDGET SUMMARY

Budget increase of \$1,041,411 or 3.19%

Funds required increasing by \$969,319 or 3.04%

SEGMENT: RHAM TOTAL	FY 2025-2026	FY 2026-2027	\$ Change	% Change
Operating Expenditures	\$32,499,601	\$33,622,531	\$1,141,101	3.51%
Debt Service	\$414,863	\$418,163	\$3,300	0.80%
Capital Improvement	\$565,487	\$500,000	-\$65,487	-11.58%
Revenue	-\$859,879	-\$879,211	-\$3,698	-0.43%
TOTAL BUDGET	\$32,620,072	\$33,661,483	\$1,041,411	3.19%
Enrollment Credit Offset ¹	-\$758,120	-\$830,212	-\$72,092	-9.51%
TOTAL FUNDS REQUIRED	\$31,861,952	\$32,831,271	\$969,319	3.04%

¹ Credit offset amounts plus interest attributable to prior years of \$898,401 are not reflected in this table.





REGION 8 BOARD OF EDUCATION (RHAM) HEBRON'S LEVY

Budget Levy increase of \$1,072,865 or 6.33%

Hebron funds required increasing by \$1,020,629 or 6.16%

SEGMENT: RHAM HEBRON LEVY	FY 2025-2026	FY 2026-2027	\$ Change	% Change
Operating Expenditures	\$16,883,543	\$17,998,141	\$1,114,598	6.60%
Debt Service	\$215,521	\$223,843	\$8,322	3.86%
Capital Improvement	\$293,771	\$267,650	-\$26,121	-8.89%
Revenue	-\$446,707	-\$470,642	-\$23,935	-5.36%
TOTAL BUDGET	\$16,946,127	\$18,018,992	\$1,072,865	6.33%
Enrollment Credit Offset ¹	-\$379,060	-\$431,295	-\$52,235	-13.78%
TOTAL FUNDS REQUIRED	\$16,567,067	\$17,587,697	\$1,020,629	6.16%

¹ Credit offset amounts plus interest attributable to prior years of \$429,825 are not reflected in this table.





REGION 8 BOARD OF EDUCATION (RHAM) HISTORICAL METRICS

SEGMENT: RHAM	FY 2022-2023		FY 2023-2024		FY 2024-2025		FY 2025-2026		FY 2026-2027¹
Hebron students	596	49.42%	581	50.00%	560	51.95%	546	53.53%	
Marlborough students	436	36.15%	425	36.57%	378	35.06%	345	33.82%	
Andover students	174	14.43%	156	13.43%	140	12.99%	129	12.65%	
Total RHAM Students²	1,206		1,162		1,078		1,020		997
Percentage change	-1.23%		-3.65%		-7.23%		-5.38%		-2.25%
Total RHAM Budget	\$30,276,324		\$31,139,381		\$31,793,787		\$32,620,072		\$33,661,483
Percentage change	-1.22%		2.85%		2.10%		2.60%		3.19%
Total Hebron Levy	\$14,281,342		\$15,389,082		\$15,896,894		\$16,946,127		\$18,018,992
Percentage change	0.38%		7.76%		3.30%		6.60%		6.33%

¹ Projected for 2026-2027 school year from the RHAM budget book and updated levy sheet

² Final published budget book for each year. Includes students from member towns in Levy calculation. Does not include Columbia students



REGION 8 BOARD OF ED EXPENSE DRIVERS

Expense Drivers

- Medical insurance & benefits
- Contractual salary increases
- Special education outplacement tuition
- Facilities repair & maintenance
- Increase in supply & equipment expense

Expense Reductions

- Columbia student tuition
- Magnet school tuition decrease
- Special education transportation & services
- Utilities



BUDGET METRICS & COMPARISONS

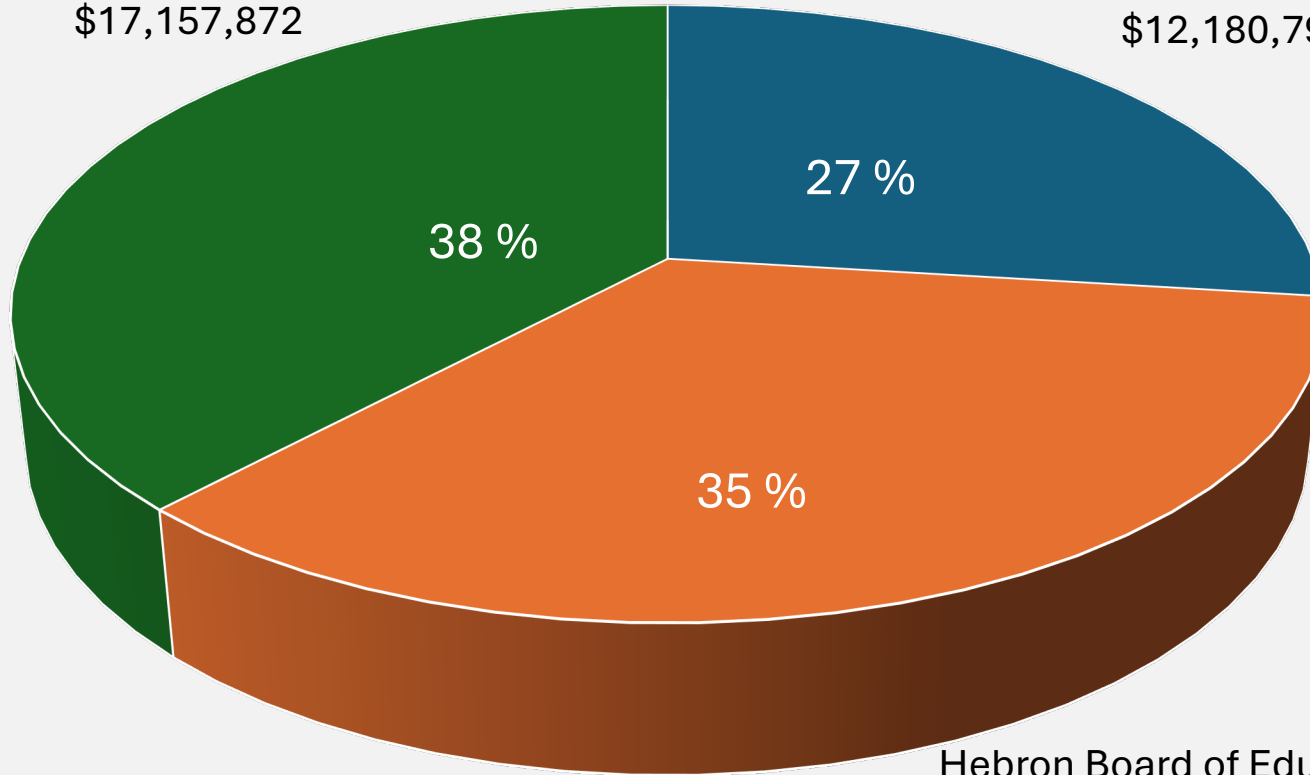




EXPENDITURE PERCENT BY SEGMENT

RHAM Board of Education,
\$17,157,872

Town Government,
\$12,180,792



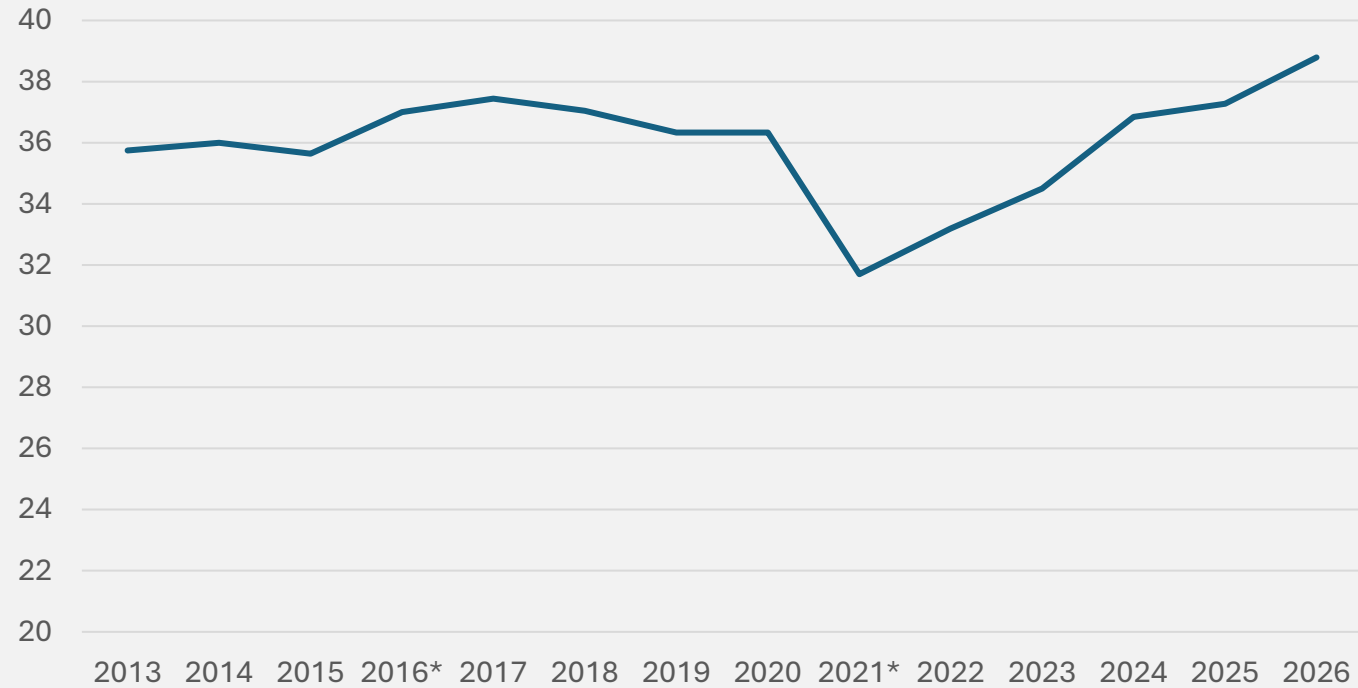
Hebron Board of Education,
\$15,623,930





MILL RATE HISTORY

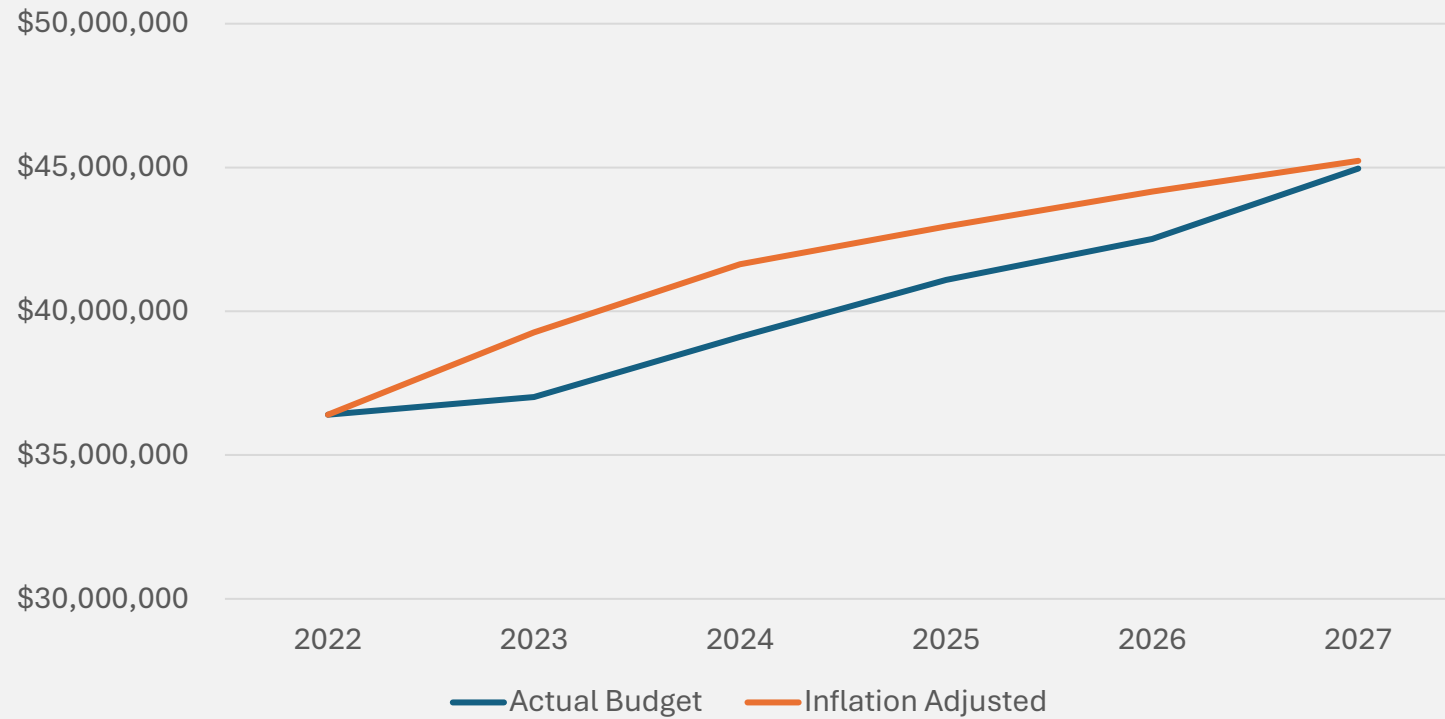
Proposed mill rate for FY2627 is 38.79 or 1.94 mills higher than FY2526





RECENT BUDGET HISTORY

5-Year Budget Trend vs. Inflation

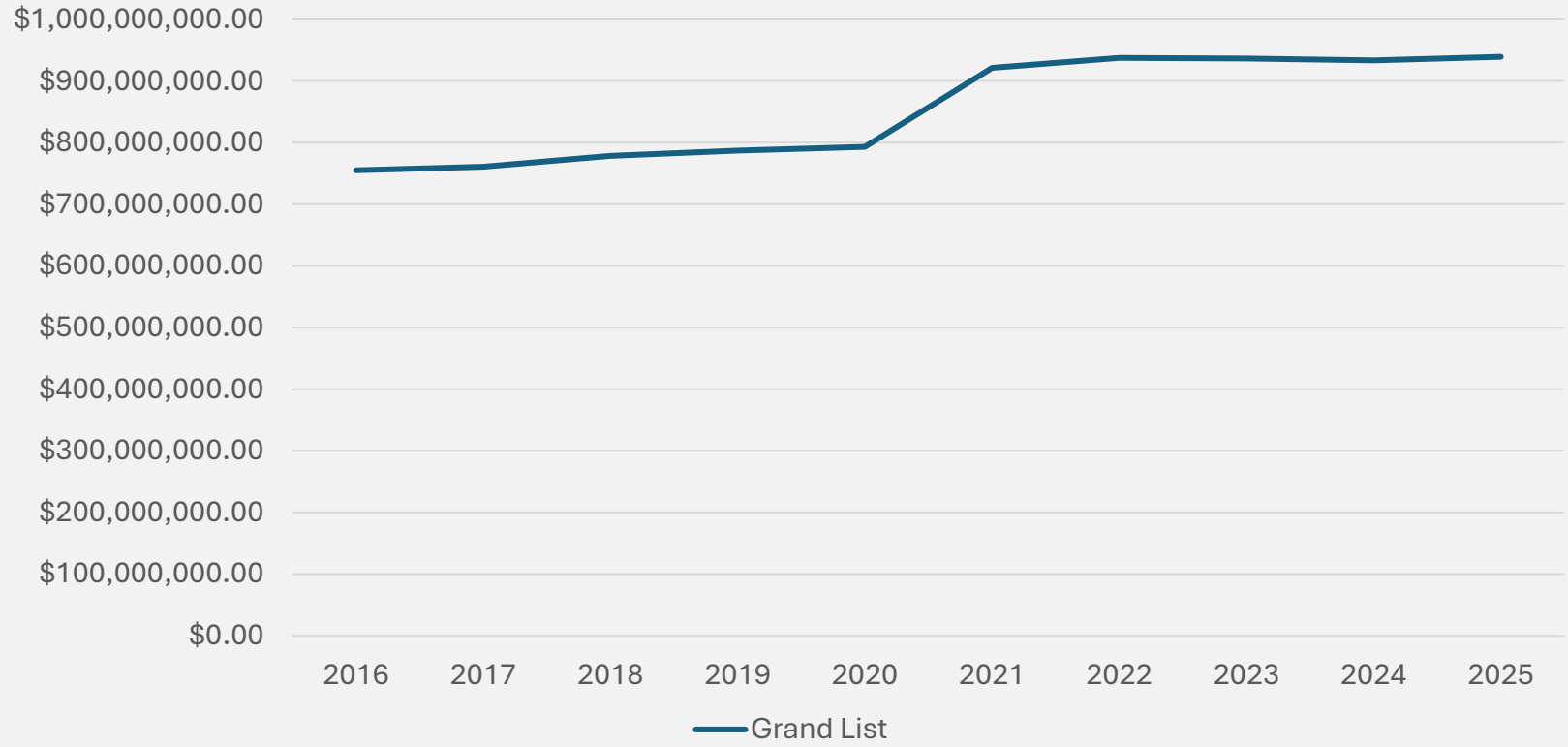


Source: U.S Bureau Labor Statistics CPI-U
Base year is 2022





HISTORICAL GRAND LIST



Reval – 2016 & 2021





RESIDENT VOICES





PRELIMINARY BALLOT WORDING

No. 1

SHALL THE TOWN OF HEBRON APPROVE A FY 2026-2027 BUDGET OF \$44,962,595 AS RECOMMENDED BY THE BOARD OF FINANCE?

YES NO

No. 2

SHALL THE TOWN OF HEBRON APPROVE A FY 2026-2027 CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$791,689 AS RECOMMENDED BY THE BOARD OF FINANCE?

YES NO





PRELIMINARY BALLOT WORDING (CONTINUED)

No. 3

SHALL THE BUDGET OF \$33,161,483 FOR THE OPERATION AND MAINTENANCE OF THE REGIONAL SCHOOL DISTRICT 8 PUBLIC SCHOOL SYSTEM (RHAM) FOR THE FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027 BE APPROVED?

YES NO

No. 4

SHALL THE CAPITAL IMPROVEMENT PROGRAM BUDGET OF \$500,000 AS RECOMMENDED BY THE REGIONAL DISTRICT 8 BOARD OF EDUCATION (RHAM) FOR THE FISCAL YEAR JULY 1, 2026 TO JUNE 30, 2027 BE APPROVED?

YES NO





ADVISORY QUESTIONS

The TOWN Budget is

TOO HIGH

TOO LOW

JUST RIGHT

The HEBRON BOARD OF EDUCATION Budget is

TOO HIGH

TOO LOW

JUST RIGHT

The TOWN CAPITAL IMPROVEMENT PROGRAM (CIP) Budget is

TOO HIGH

TOO LOW

JUST RIGHT

Hebron's Share of the RHAM Budget is

TOO HIGH

TOO LOW

JUST RIGHT

Hebron's Share of the RHAM CIP Budget is

TOO HIGH

TOO LOW

JUST RIGHT





COMMENTS & QUESTIONS

- Each person wishing to comment will be recognized
- Please keep your comments to three minutes or less to allow all to participate
- Please do not speak out of turn or comment from the floor
- Be respectful of all opinions
- Questions may be addressed by liaisons to respective boards

THANK YOU FOR YOUR COMMENTS





RESOURCES

An email address has been established for budget comments:

hebronbudget@hebronct.gov

Comments will be forwarded to the
Town Council, Finance and Education

Budget Information is available at

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

THE BOARD OF FINANCE WOULD LIKE TO HEAR FROM YOU!

IT IS IMPORTANT TO COME OUT AND VOTE

Tuesday, May 5, 2026

6:00 a.m. – 8:00 p.m.

Hebron Elementary School





THANK YOU

