

# TOWN MANAGER'S BUDGET MESSAGE FISCAL YEAR 2011

**January 26,2010**

The Honorable Board of Selectmen and the residents of Hull, it is with honor I submit the Town Manager's Fiscal Year 2011 Budget.

The Fiscal-Year 2011 Budget was developed with a set of revenue assumptions that are similar to Fiscal Year 2010's. The FY2011 Budget assumes the commitment to local government on behalf of the Commonwealth will continue to be anemic, and we will feel stress in other revenue categories as well.

## **REVENUE SUMMARY:**

- The Property Tax Levy is increased by the statutory limits as set by Proposition 2 1/2 - \$722,540, including the debt-exclusion for the High School. It should be noted that there has been a greater reliance on local property taxes over time as State Aid has diminished in recent years.
- New Growth is estimated at \$150,000 for FY11. This is essentially level funded as compared to FY10 (\$156,118). There has been a steady decline in new growth over the last ten years. In FY02 new growth was \$570,000.
- The Debt Exclusion for the High School is \$468,365 dollars reflecting the annual debt costs associated with the project.
- State Aid is level funded at \$5,966,129. This may prove to be overly optimistic given the atmosphere on Beacon Hill. If this estimate does not materialize, adjustments will have to be made elsewhere in the budget.
- Estimated Receipts are calculated to be \$2.76 million dollars, level funded as compared to FY10.
- Free Cash usage is certified to be \$482,086 dollars. This represents a \$145,017 increase over FY10, but is still well below historical highs.
- The stabilization account is being used as projected to support debt associated with the Memorial Middle School Project. Usage in FY11 is \$263,356 dollars.
- Overlay Surplus funds declared available by the Board of Assessor's after all abatement applications for multiple tax years will be used in FY11 in the amount of \$100,000.
- The Sewer and Harbormaster enterprise funds are carried both on the revenue side of the budget and expenditure side of the budget, but have no direct impact to the general fund as both services are fully supported by user fees.

Total revenue increases from \$35,524,197 dollars in FY10 to \$36,169,129 dollars in FY11 or \$645,223 dollars a 1.8% increase.

## **EXPENDITURE SUMMARY:**

The FY11 Budget is a level services budget with one exception, the Library. This means that budgetary increases have been made with the intent of providing the same level of service in FY11 as the current Fiscal Year. For the larger operational departments there have been minor adjustments made to non-personnel line items reflecting known increases. Most departmental budgets change as a result of negotiated wage increases. On the General Government side of the budget, union personnel will receive a wage increase after two years of no increases. It should be noted that General Government non-union personnel (primarily Department Heads) will not receive a wage increase in FY11.

- The FY11 General Government Budget (all operating departments except the School Department) is funded at \$8,968,716. This is an increase of 443,092 dollars or 5.2% above FY10 funding levels of \$8,525,624. This amount is still well below previous year's expenditures.
- The FY11 School Department is funded at \$12,500,000. This is an increase of 623,125 dollars or 5.25% above FY10 funding levels of \$11,876,875. As noted with the General Government budget, this amount is well below previous year's expenditures.
- The percentage share of the operating budget between the School Department and the General Government remains virtually unchanged from previous years, with the Schools receiving 58% of the operating budget and the General Government 42%.
- The Library budget in FY11 is funded at \$220,000. This is a significant restoration of this budget from a funding level of \$100,000 in FY10. The Library Trustees, staff and private Foundation have labored to maintain library services with donations and creativity. The restoration of funds will allow Hull residents to continue to have borrowing privileges in neighboring communities. This budgetary change is the only significant deviation from the level services concept applied to this budget.
- The General Reserve Fund is being level funded at \$50,000. This represents a decrease over FY10 and a return to a funding level consistent with previous fiscal years. The reduction is solely due to the removal of additional reserve funds to accommodate a mid-year state aid reduction that were put in place in FY10.
- The employee health insurance portion of the budget increase by 4.75% or \$180,743 dollars. As part of the continued efforts to control this cost center the budget anticipates that effective July 1 all retirees will be treated equally and pay the same percent cost for their health insurance. This will represent no change to our retirees over age 65, which is the majority. Those retirees under the age 65 will see an increase in their premium contribution consistent with state law.



- The FY11 Budget fully funds anticipated claims for veteran's services. For past several years this line item has grown dramatically for a variety of reasons. Returning veterans are in need of assistance due to a poor economy and employment opportunities. In addition, World War Two veterans, spouse and widows are utilizing more services. This will be the first year in several that we will have funding in place at the commencement of the fiscal year to cover anticipated costs as opposed to being in a reactionary mode at the end of the fiscal year.
- Pension costs increase 2.9% from \$2.93 million dollars to \$3.02 million dollars. This reflects the extent of our obligation in this area as required by state law.
- Debt costs are decreased by \$95,000 over FY10 costs.
- Capital Spending: The FY11 budget has \$217,777 dollars allocated for capital spending. This allocation will provide for replacement of two police cruisers, the second year payment for the newly purchased ambulance, funds to rehabilitate public works vehicles to extend service longevity, funds for limited seawall repairs and funds for school technology improvements.
- The snow removal supplement is funded at \$225,000 for this winter's snow removal activity.

The entire expenditure side of the budget increases by \$645,223, a 1.8% increase. The Fiscal Year 2011 Budget is in balance.

As we move forward with the FY2011 budget deliberations, there will be ample opportunity to discuss and evaluate the plan. We are coming through a period in our history where difficult choices have been made in order to continue our operations within available resources. We have accomplished the goal of balancing our budget each year, but it has come at a cost to services. Briefly these include:

- Reduction in support for education. We will, with the proposed budget, be spending less on education than we did four years ago. Providing for a well-balanced and stable education is our obligation to the children of this community.
- The Fire and Police Department has fewer officers and firefighters today than we have had in many years.
- The Public Works Department is at its lowest labor level in many years. The ability to maintain our infrastructure, let alone improve it, is at risk.
- The Library, although receiving additional funding, is still at an operational level lower than five years ago.
- The Stabilization fund is at a precariously low level and will be exhausted in one or two fiscal years.
- Our long-term capital needs are not being addressed on a systematic manner, but rather in a manner that is dependent grants and other external financing sources.

- FY2012 will represent another hurdle to be surmounted as internal financial resources are strained.

We continue to operate in a challenging national and state economic environment. Over the last several years we have reduced personnel and services. Most of our employees have gone without wage increases and have contributed more towards their health insurance. We have found cost saving in all departments and the residents of Hull have assisted by paying more for services and donating more to preserve services. Our efforts to date have proven to be difficult. Like all storms, it is always darkest before the dawn. I believe dawn is approaching. Some may say I am overly optimistic, I think the indices for stabilization are emerging and with the approaching dawn will come opportunity to restore and build. Our community is not defined by our past, but rather it is guided by the past and the principles that have made Hull a special place for over 350 years.

It is an honor to serve the residents of Hull. The employees of the Town will continue to do their best to guide the organization. Thank you.

Sincerely,



Philip E. Lemnios  
Town Manager

**Town Manager's  
Budget Message  
Fiscal Year 2011**

**Attachment Index**

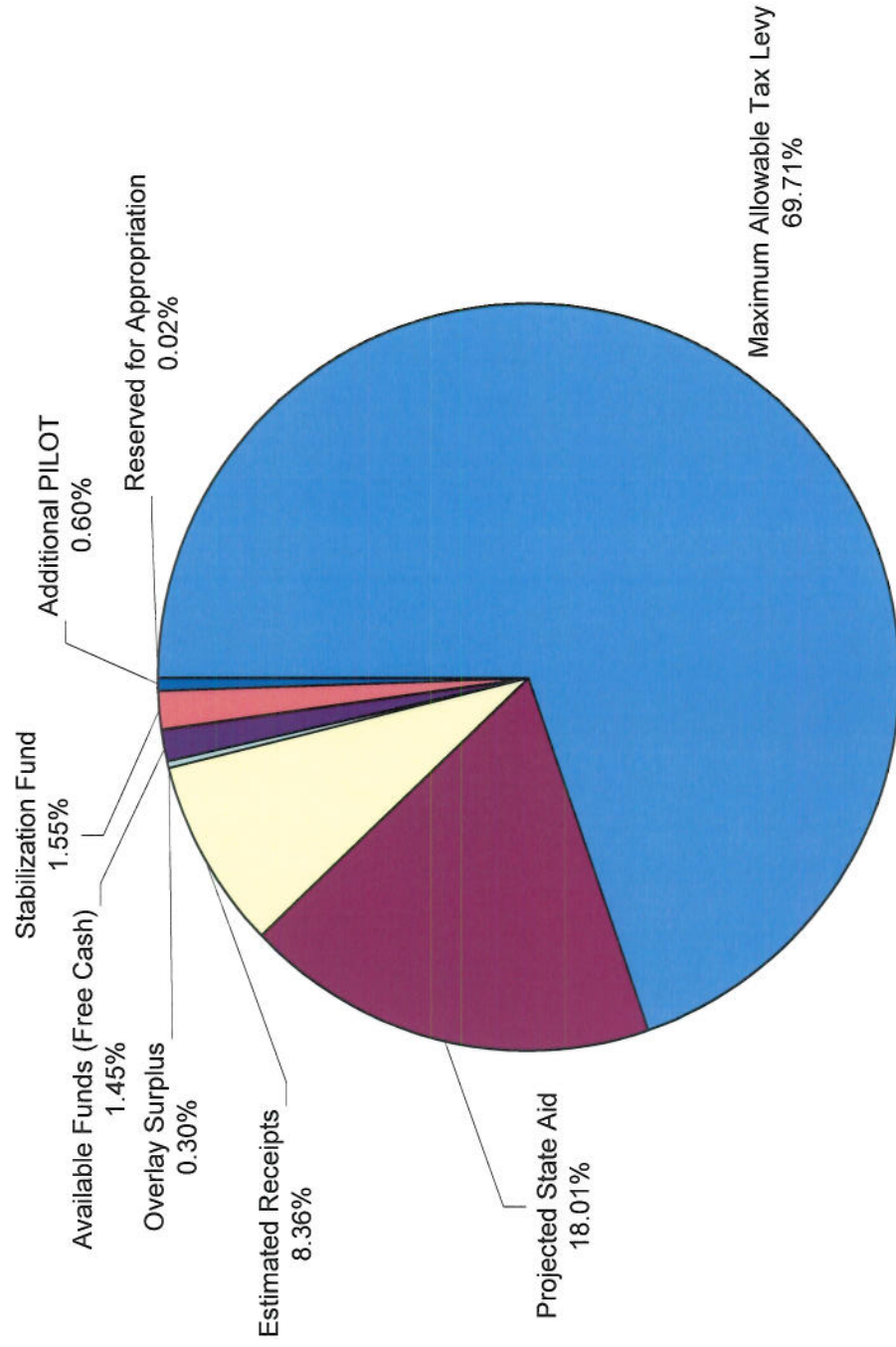
Attachment 1	Fiscal Year 2010 Budget Recap
Attachment 1A	Fiscal Year 2010 Budget Revenue Source
Attachment 1B	Fiscal Year 2010 Expenditure Budget Summary
Attachment 1C	Fiscal Year 2010 Operational Budget Share
Attachment 2	State Aid History
Attachment 2A	State Aid History Chart
Attachment 3	Revenue Burden Shift to Property Tax
Attachment 3A	Shift in Revenue Burden Chart
Attachment 4	Estimated Receipt History
Attachment 4A	Motor Vehicle Excise History
Attachment 4B	Motor Vehicle Excise History Chart
Attachment 5	Certified Free Cash History
Attachment 5A	Certified Free Cash History Chart
Attachment 6	Long Term Share of Operational Budget
Attachment 7	Budget Analysis – What's Left



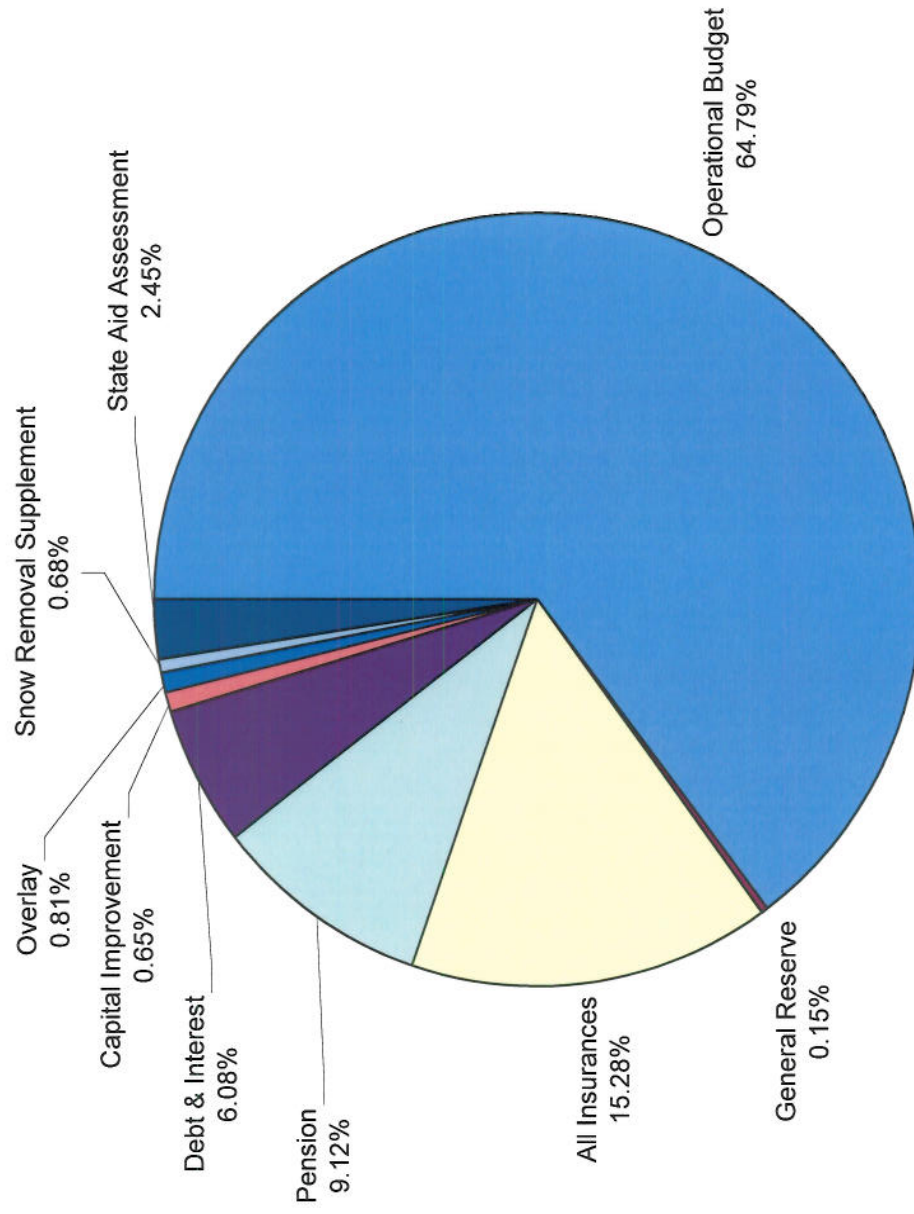
**Town of Hull**  
**Fiscal Year 2011 Budget Recap**

I	Revenue Summary	FY10	FY11	Dollar Change	Percent Change
1	<b>Real Estate/Property Taxes</b>				
2	Base Tax Levy	21,244,891	21,932,131	687,240	3.23%
3	Statutory 2 1/2 Increase	531,122	548,303	17,181	3.23%
4	Growth in Tax Base	156,118	150,000	(6,118)	-3.92%
5	Debt Exclusion-High School	460,645	468,365	7,720	1.68%
6	Debt Exclusion Jacobs/Memorial	0	0	0	0.00%
7	Excess Levy Capacity	(16,617)	0	16,617	-100.00%
8	<b>Maximum Allowable Tax Levy</b>	<b>22,376,159</b>	<b>23,098,799</b>	<b>722,640</b>	<b>3.23%</b>
9	<b>Intergovernmental Revenues</b>				
10	State Revenue Sharing	5,980,963	5,980,963	0	0.00%
10A	Federal Supplement	0	0	0	0.00%
11	Less School & Library Offsets	(14,834)	(14,834)	0	0.00%
12	<b>Projected Net State Aid</b>	<b>5,966,129 (1)</b>	<b>5,966,129</b>	<b>0</b>	<b>0.00%</b>
13	<b>Local Receipts</b>				
14	Estimated Receipts	2,769,250	2,769,250	0	0.00%
15	Overlay Surplus	0	100,000	100,000	100.00%
15A	Additional Overlay Surplus	0	0	0	0.00%
16	Available Funds (Free Cash)	337,069	482,086	145,017	43.02%
17	Stabilization Fund	250,599	263,356	12,757	5.09%
18	Additional Stabilization Usage	379,000	250,000	(129,000)	-34.04%
19	Additional PILOT-Light	200,000	200,000	0	0.00%
20	Additional PILOT-Sewer	150,000	0	(150,000)	-100.00%
21	Additional PILOT-HRA	65,000	0	(65,000)	-100.00%
22	Teachers Deferral	0	0	0	0.00%
23	Receipts Reserved-Parking Meters	10,000	0	(10,000)	-100.00%
22	Sale of Cemetery Grave Account	35,000	0	(35,000)	-100.00%
23	Additional Reserved for Appropriation	0	6,000	6,000	100.00%
24	<b>Total Local Receipts</b>	<b>4,195,918</b>	<b>4,070,692</b>	<b>(125,226)</b>	<b>-2.98%</b>
25	<b>Enterprise Funds</b>				
26	Sewer Operating Budget	2,445,523	2,477,111	31,588	1.29%
27	Sewer Debt	388,001	397,622	9,621	2.48%
28	Harbormaster	152,467	159,067	6,600	4.33%
29	<b>Total Enterprise Fund Revenue</b>	<b>2,985,991</b>	<b>3,033,800</b>	<b>47,809</b>	<b>1.60%</b>
30	<b>TOTAL RECEIPTS</b>	<b>35,524,197</b>	<b>36,169,420</b>	<b>645,223</b>	<b>1.82%</b>
II	<b>Expenditure Summary</b>	<b>FY10</b>	<b>FY11</b>	<b>Dollar Change</b>	<b>Percent Change</b>
31	General Government	8,525,624	8,968,716	443,092	5.20%
32	School Department	11,876,875	12,500,000	623,125	5.25%
33	General Reserve	316,360	50,000	(266,360)	-84.20%
34	Health Insurance	3,807,426	3,988,169	180,743	4.75%
35	Other Insurances	762,068	974,750	212,682	27.91%
36	Unemployment	300,000	100,000	(200,000)	-66.67%
37	Pension Total	2,935,000	3,021,057	86,057	2.93%
38	Debt & Interest	2,108,633	2,013,028	(95,605)	-4.53%
39	Capital Improvements-General	229,404	213,777	(15,627)	-6.81%
40	Capital Improvements-Major	0	0	0	0.00%
41	<b>Total Services Costs</b>	<b>30,861,390</b>	<b>31,829,497</b>	<b>968,107</b>	<b>3.14%</b>
42	<b>Enterprise Funds</b>				
43	Sewer Operating Budget	2,445,523	2,477,111	31,588	1.29%
44	Sewer Debt	388,001	397,622	9,621	2.48%
45	Harbormaster Operating Budget	152,467	159,067	6,600	4.33%
46	<b>Enterprise Fund Expenditures</b>	<b>2,985,991</b>	<b>3,033,800</b>	<b>47,809</b>	<b>1.60%</b>
47	<b>Other</b>				
48	Teachers Deferral	0	0	0	0.00%
49	Overlay	483,870	270,000	(213,870)	-44.20%
50	Snow Removal Deficit	210,159	225,000	14,841	7.06%
51	<b>Other Total:</b>	<b>694,029</b>	<b>495,000</b>	<b>(199,029)</b>	<b>-28.68%</b>
52	<b>Intergovernmental Charges</b>				
53	State County Assessments	312,557	312,643	86	0.03%
54	Charter School Assessment	670,230	498,480	(171,750)	-25.63%
55	<b>Intergovernmental Total</b>	<b>982,787</b>	<b>811,123</b>	<b>(171,664)</b>	<b>-17.47%</b>
56	<b>TOTAL EXPENDITURES</b>	<b>35,524,197</b>	<b>36,169,420</b>	<b>645,223</b>	<b>1.82%</b>
	<b>NET EXCESS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0.00%</b>

**Town of Hull**  
**Fiscal Year 2011 Budget Revenue Source**

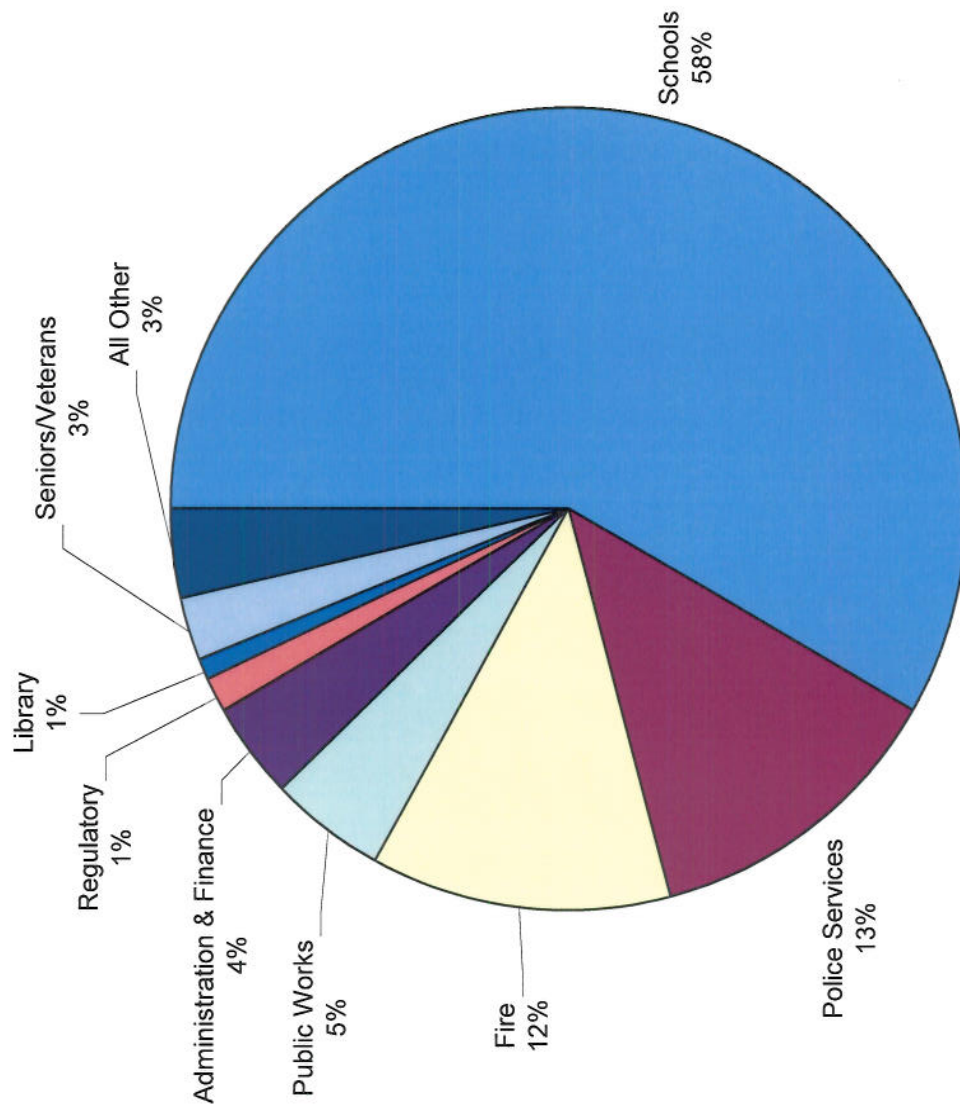


**Town of Hull**  
**Fiscal Year 2011 Expenditure Budget Summary**





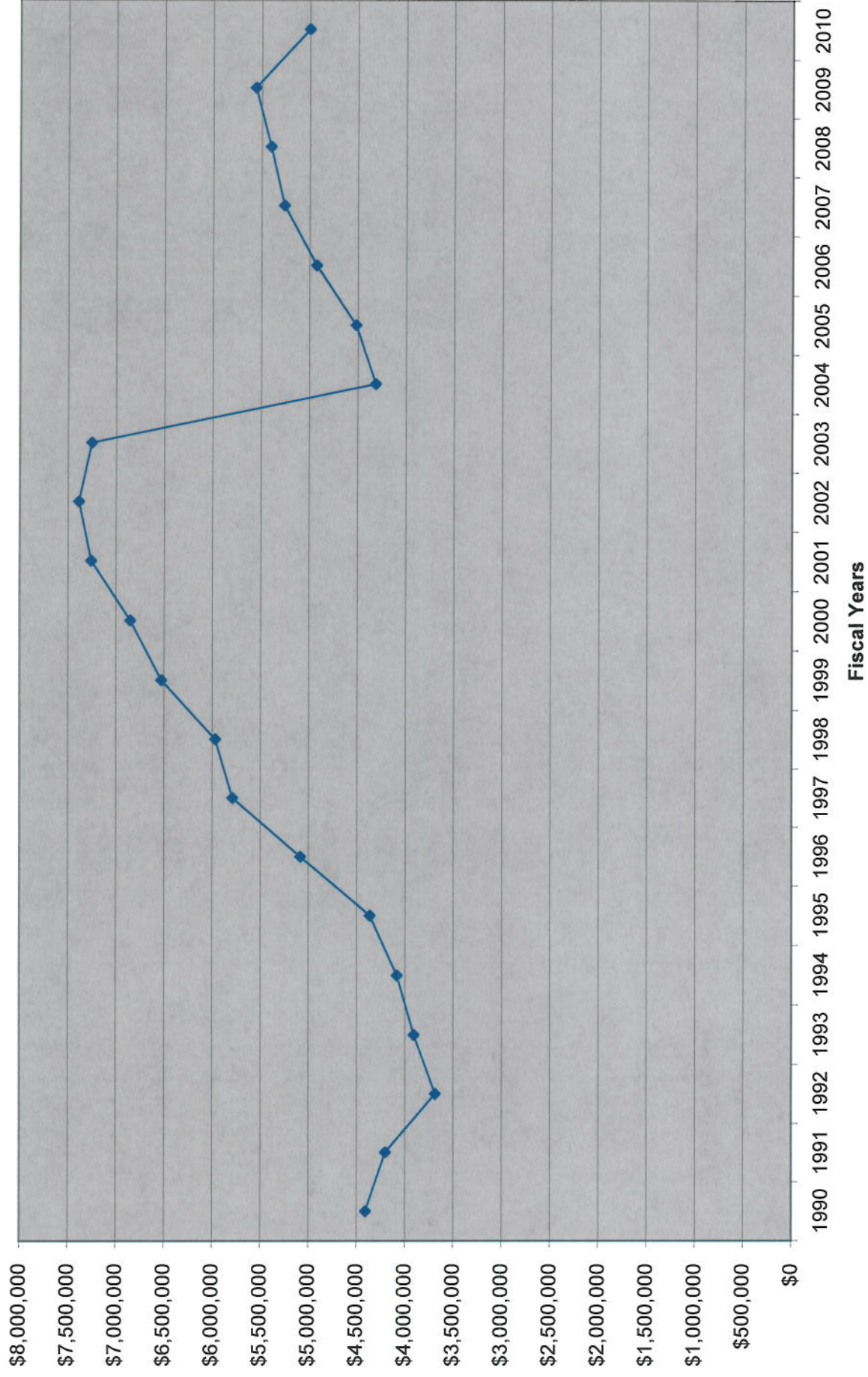
**Town of Hull**  
**Fiscal Year 2011 Operational Budget Share**



**Town of Hull  
State Aid History  
Fiscal Years 1990 through 2010**

Fiscal Year	Receipts	Assessments	Net	Dollar Change	Percent Change
1990	4,687,750	280,430	4,407,320		
1991	4,494,250	292,339	4,201,911	(205,409)	-4.7%
1992	3,953,342	267,774	3,685,568	(516,343)	-12.3%
1993	4,179,867	272,129	3,907,738	222,170	6.0%
1994	4,399,503	315,223	4,084,280	176,542	4.5%
1995	4,675,252	311,016	4,364,236	279,956	6.9%
1996	5,395,034	310,376	5,084,658	720,422	16.5%
1997	6,102,335	312,336	5,789,999	705,341	13.9%
1998	6,279,468	310,229	5,969,239	179,240	3.1%
1999	6,848,745	321,985	6,526,760	557,521	9.3%
2000	7,156,841	307,488	6,849,353	322,593	4.9%
2001	7,572,673	315,975	7,256,698	407,345	5.9%
2002	7,695,584	311,839	7,383,745	127,047	1.8%
2003	7,551,166	300,376	7,250,790	(132,955)	-1.8%
2004	6,157,404	1,845,103	4,312,301	(2,938,489)	-40.5%
2005	6,314,961	1,799,316	4,515,645	203,344	4.7%
2006	6,454,703	1,529,748	4,924,955	409,310	9.1%
2007	6,727,396	1,468,618	5,258,778	333,823	6.8%
2008	6,798,243	1,400,251	5,397,992	139,214	2.6%
2009	6,811,245	1,253,532	5,557,713	159,721	3.0%
2010	5,980,963	982,787	4,998,176	(559,537)	-10.1%

Town of Hull  
State Aid History  
Fiscal Years 1990 through 2010



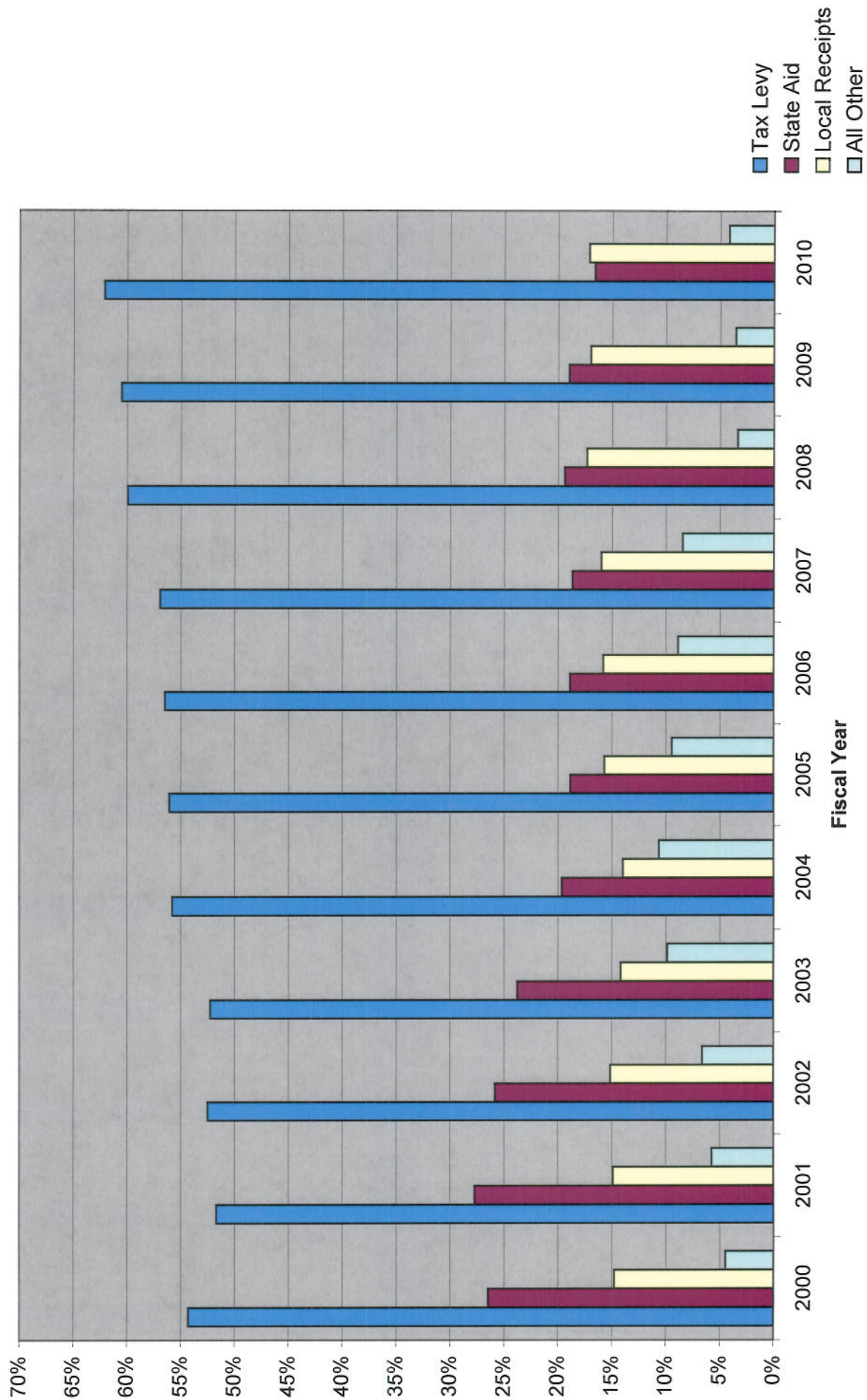
Aid amounts are net of assessment



Town of Hull  
Revenue Burden Shift to Property Tax  
Fiscal Years 1990 through 2010

Fiscal Year	Estimated Receipts				Total Receipts	As Percent of Total			
	Tax Levy	State Aid	Receipts	All Other		Tax Levy	State Aid	Local Receipts	All Other
2000	14,289,830	6,970,972	3,886,501	1,177,777	26,325,080	54.28%	26.48%	14.76%	4.47%
2001	14,119,099	7,573,962	4,063,377	1,563,405	27,319,843	51.68%	27.72%	14.87%	5.72%
2002	15,937,879	7,838,967	4,593,926	2,002,640	30,373,412	52.47%	25.81%	15.12%	6.59%
2003	16,613,254	7,551,168	4,504,217	3,133,308	31,801,947	52.24%	23.74%	14.16%	9.85%
2004	17,528,098	6,167,065	4,392,389	3,344,059	31,431,611	55.77%	19.62%	13.97%	10.64%
2005	18,416,437	6,190,572	5,152,240	3,095,862	32,855,111	56.05%	18.84%	15.68%	9.42%
2006	19,305,101	6,454,703	5,398,220	3,027,552	34,185,576	56.47%	18.88%	15.79%	8.86%
2007	20,508,768	6,727,396	5,759,939	3,044,989	36,041,092	56.90%	18.67%	15.98%	8.45%
2008	21,025,455	6,798,243	6,075,773	1,175,863	35,075,334	59.94%	19.38%	17.32%	3.35%
2009	21,717,472	6,811,246	6,093,323	1,267,457	35,889,498	60.51%	18.98%	16.98%	3.53%
2010	22,376,159	5,980,963	6,170,241	1,499,542	36,026,905	62.11%	16.60%	17.13%	4.16%

**Town of Hull  
Shift in Revenue Burden  
Fiscal Years 2000 through 2010**



**Town of Hull**  
**Estimated Receipts History**  
**Fiscal Years 2005 through 2010**

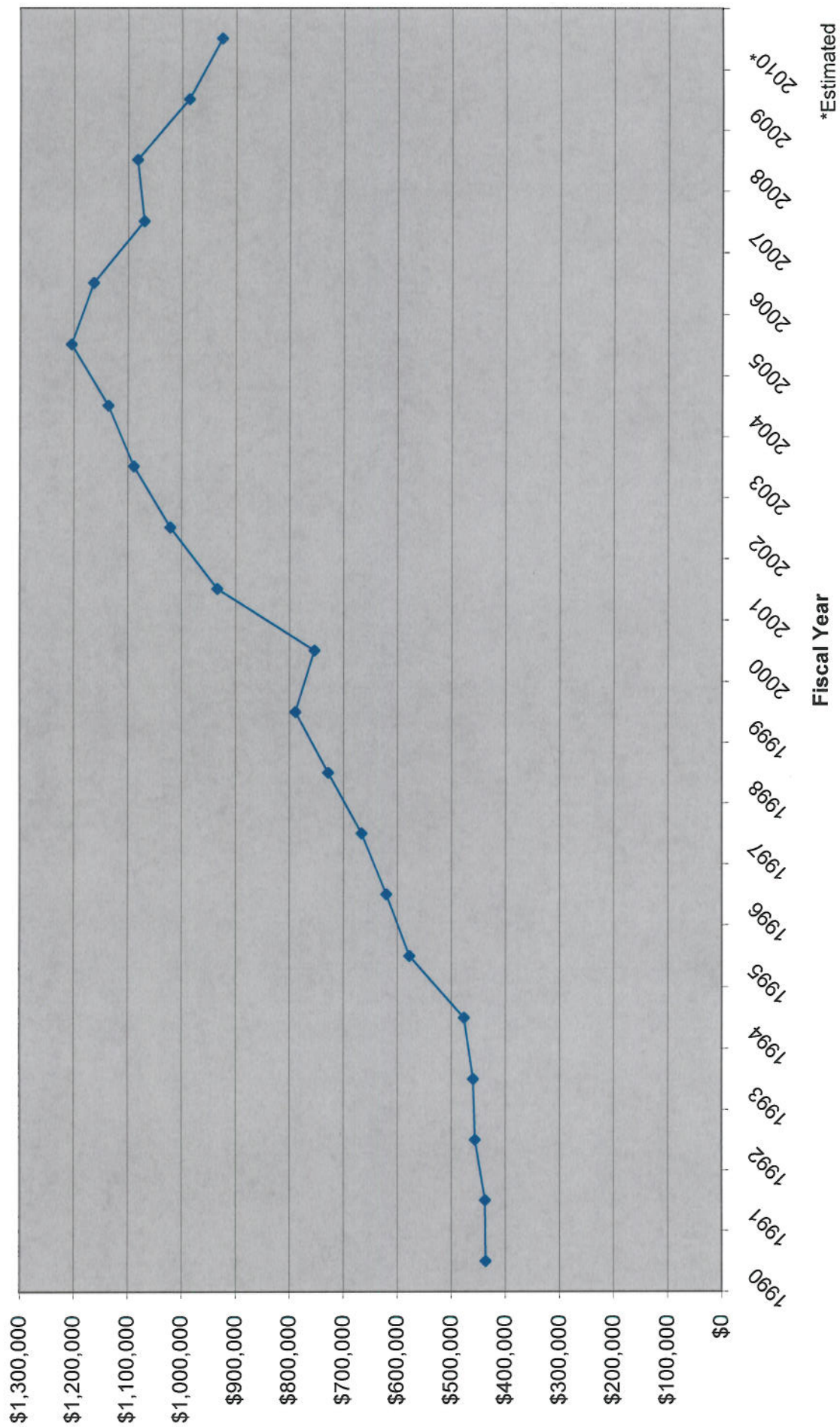
	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Estimated
1 Motor vehicle excise	1,204,421.48	1,163,314.55	1,069,512.19	1,082,054.65	986,504.15	925,000.00
2 Other excise	0.00	0.00	0.00	0.00	0.00	0.00
3 Penalties and interest on taxes and excise	130,266.47	122,313.27	130,783.92	173,496.46	207,771.29	220,000.00
4 Payments in lieu of taxes	108,800.00	115,324.00	164,000.00	164,000.00	165,008.00	164,000.00
5 Charges for Services - water	0.00	0.00	0.00	0.00	0.00	0.00
6 Charges for Services - sewer	0.00	0.00	0.00	0.00	0.00	0.00
7 Charges for Services - hospital	0.00	0.00	0.00	0.00	0.00	0.00
8 Charges for Services - trash disposal	0.00	0.00	0.00	0.00	0.00	0.00
9 Other charges for services	13,196.06	10,529.47	20,497.09	25,695.60	11,251.95	20,000.00
10 Fees	186,162.02	371,840.57	397,894.76	399,564.05	452,775.37	425,000.00
11 Rentals	80,359.08	42,755.64	16,528.52	56,878.28	26,854.86	25,000.00
12 Departmental revenue - Schools	0.00	0.00	0.00	0.00	0.00	0.00
13 Departmental revenue - Libraries	673.82	1,121.25	2,062.43	1,006.11	1,052.19	500.00
14 Departmental revenue - Cemeteries	19,116.66	23,375.59	13,306.66	22,646.96	17,143.75	17,500.00
15 Departmental revenue - Recreation	0.00	0.00	0.00	0.00	0.00	0.00
16 Other departmental revenue	413,522.43	353,488.63	383,106.86	346,924.23	445,740.34	445,000.00
17 Licenses and permits	183,026.24	251,249.56	360,767.70	211,497.63	174,306.55	170,000.00
18 Special assessments	0.00	0.00	0.00	0.00	0.00	0.00
19 Fines and forfeits	119,316.72	98,676.00	135,563.23	146,981.73	114,618.60	102,250.00
20 Investment income	626,981.46	445,484.36	292,607.15	241,765.78	138,958.64	110,000.00
21 Miscellaneous recurring	292,041.26	309,620.40	421,412.52	360,117.82	270,510.40	142,837.00
22 Miscellaneous non-recurring	0.00	223,102.72	208,960.00	13,075.00	62,045.23	0.00
23 Total	3,377,883.70	3,532,196.01	3,617,003.03	3,245,704.30	3,074,541.32	2,767,087.00



**Town of Hull**  
**Motor Vehicle Excise History**  
**Fiscal Years 1990 through 2010**

Fiscal Year	Receipts	Dollar Change	Percent Change
1990	436,508		
1991	437,515	1,007	0.23%
1992	456,158	18,643	4.26%
1993	459,823	3,665	0.80%
1994	476,780	16,957	3.69%
1995	578,026	101,246	21.24%
1996	620,810	42,784	7.40%
1997	666,449	45,639	7.35%
1998	728,228	61,779	9.27%
1999	789,078	60,850	8.36%
2000	753,666	(35,412)	-4.49%
2001	933,798	180,132	23.90%
2002	1,021,017	87,219	9.34%
2003	1,088,714	67,697	6.63%
2004	1,135,892	47,178	4.33%
2005	1,204,421	68,529	6.03%
2006	1,163,315	(41,106)	-3.41%
2007	1,069,512	(93,803)	-8.06%
2008	1,082,055	12,543	1.17%
2009	986,504	(95,551)	-8.83%
2010*	925,000	(61,504)	-6.23%

**Town of Hull  
Motor Vehicle Excise  
Fiscal Years 1990 through 2010**

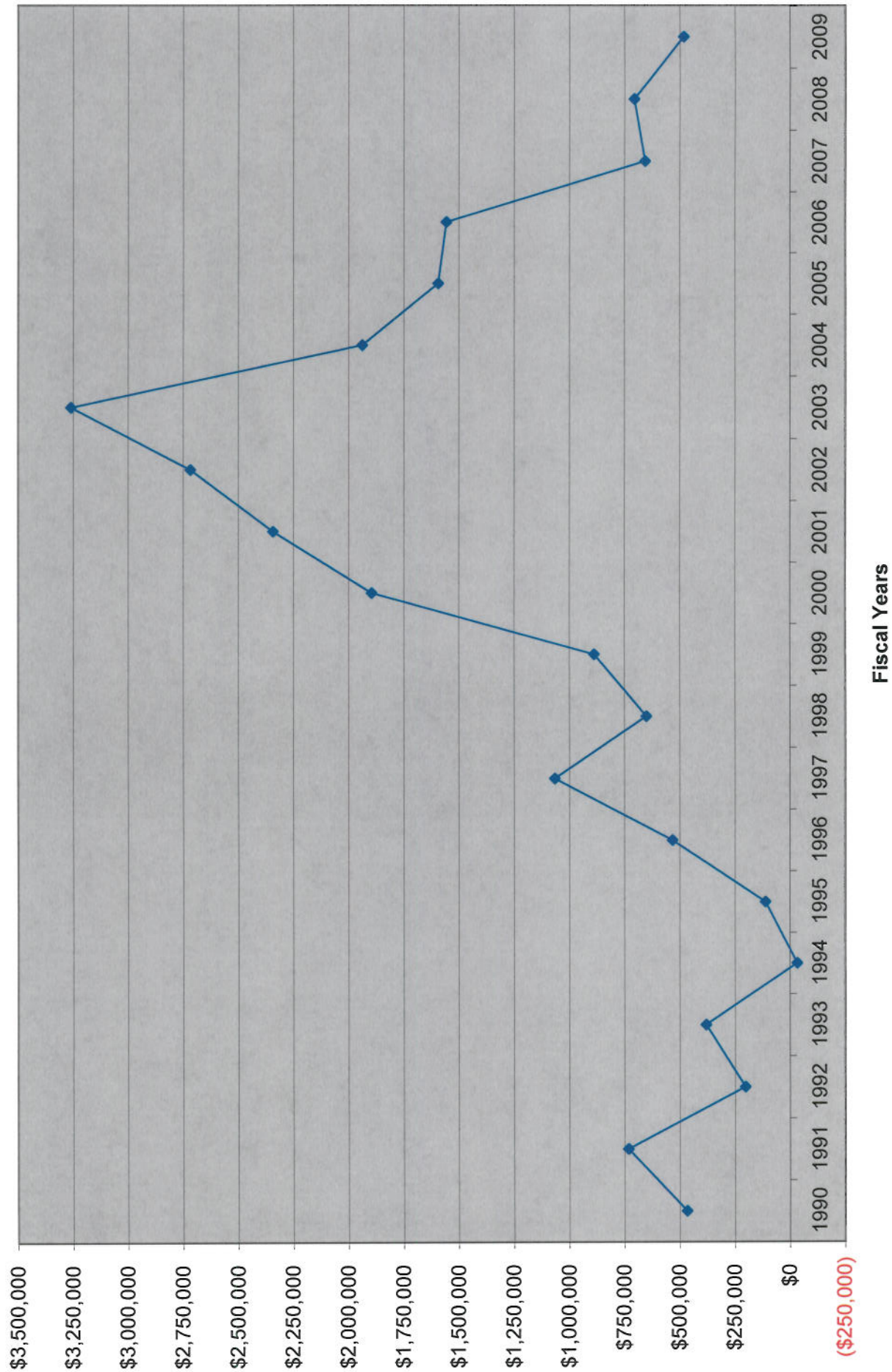


**Town of Hull**  
**Certified Free Cash History**  
**Fiscal Years 1990 through 2009**

Fiscal Year	Certified	Dollar Change	Percent Change
1990	467,424		
1991	732,482	265,058	56.71%
1992	202,451	(530,031)	-72.36%
1993	380,337	177,886	87.87%
1994	(31,147)	(411,484)	-108.19%
1995	111,714	142,861	-458.67%
1996	533,360	421,646	377.43%
1997	1,066,011	532,651	99.87%
1998	651,225	(414,786)	-38.91%
1999	887,925	236,700	36.35%
2000	1,895,243	1,007,318	113.45%
2001	2,342,743	447,500	23.61%
2002	2,718,481	375,738	16.04%
2003	3,260,038	541,557	19.92%
2004	1,938,362	(1,321,676)	-40.54%
2005	1,593,987	(344,375)	-17.77%
2006	1,556,344	(37,643)	-2.36%
2007	656,236	(900,108)	-57.83%
2008	705,805	49,569	7.55%
2009	482,086	(223,719)	-31.70%



**Town of Hull  
Certified Free Cash  
Fiscal Years 1990 through 2009**



**Town of Hull**  
**Long Term Share of Operational Budget**  
**Fiscal Years 1999 through 2010**

<b>Fiscal Year</b>	<b>Total Operational Appropriated</b>	<b>School Department Budget</b>	<b>General Government Services</b>
<b>FY99</b>	16,937,447	9,165,199	7,772,248
<b>Percentage Share of Gross</b>		<b>54.11%</b>	<b>45.89%</b>
<b>FY00</b>	18,207,032	9,684,776	8,522,256
<b>Change from Previous Year</b>	1,269,585	519,577	750,008
<b>Percentage Share of Gross</b>		<b>53.19%</b>	<b>46.81%</b>
<b>FY01</b>	17,934,052	10,220,776	7,713,276
<b>Change from Previous Year</b>	(272,980)	536,000	(808,980)
<b>Percentage Share of Gross</b>		<b>56.99%</b>	<b>43.01%</b>
<b>FY02</b>	19,073,216	10,820,770	8,252,446
<b>Change from Previous Year</b>	1,139,164	599,994	539,170
<b>Percentage Share of Gross</b>		<b>56.73%</b>	<b>43.27%</b>
<b>FY03</b>	20,036,832	11,420,776	8,616,056
<b>Change from Previous Year</b>	963,616	600,006	363,610
<b>Percentage Share of Gross</b>		<b>57.00%</b>	<b>43.00%</b>
<b>FY04</b>	20,354,553	11,736,601	8,617,952
<b>Change from Previous Year</b>	317,721	315,825	1,896
<b>Percentage Share of Gross</b>		<b>57.66%</b>	<b>42.34%</b>
<b>FY05</b>	21,138,092	12,204,347	8,933,745
<b>Change from Previous Year</b>	783,539	467,746	315,793
<b>Percentage Share of Gross</b>		<b>57.74%</b>	<b>42.26%</b>
<b>FY06</b>	21,723,894	12,647,251	9,076,643
<b>Change from Previous Year</b>	585,802	442,904	142,898
<b>Percentage Share of Gross</b>		<b>58.22%</b>	<b>41.78%</b>
<b>FY07</b>	22,593,478	13,105,919	9,487,559
<b>Change from Previous Year</b>	869,584	458,668	410,916
<b>Percentage Share of Gross</b>		<b>58.01%</b>	<b>41.99%</b>
<b>FY08</b>	22,583,404	13,105,919	9,477,485
<b>Change from Previous Year</b>	(10,074)	0	(10,074)
<b>Percentage Share of Gross</b>		<b>58.03%</b>	<b>41.97%</b>
<b>FY09</b>	21,996,419	12,770,000	9,226,419
<b>Change from Previous Year</b>	(586,985)	(335,919)	(251,066)
<b>Percentage Share of Gross</b>		<b>58.05%</b>	<b>41.95%</b>
<b>FY10</b>	20,402,499	11,876,875	8,525,624
<b>Change from Previous Year</b>	(1,593,920)	(893,125)	(700,795)
<b>Percentage Share of Gross</b>		<b>58.21%</b>	<b>41.79%</b>
<b>FY11</b>	21,468,716	12,500,000	8,968,716
<b>Change from Previous Year</b>	1,066,217	623,125	443,092
<b>Percentage Share of Gross</b>		<b>58.22%</b>	<b>41.78%</b>

**Town of Hull**  
**Budget Analysis - What's Left?**  
**Budget Fiscal 2011**

		Remaining
<b>Total FY2011 Budget</b>	<b>\$ 36,169,420</b>	
<b>Less Enterprise Funds</b>	<b>(3,033,800)</b>	<b>33,135,620</b>
<b>Less Unclassified</b>		
Debt	(2,013,028)	
Insurances	(4,962,919)	
Reserve Fund	(50,000)	
Pension	(3,021,057)	
Capital Improvements	(213,777)	
	<u><b>(10,260,781)</b></u>	<b>22,874,839</b>
<b>Less Other Assesments</b>		
Overlay Reserve	(270,000)	
State Assesments	(811,123)	
Cherry Sheet Off-Sets	(14,834)	
Snow Supplement	(225,000)	
	<u><b>(1,320,957)</b></u>	<b>21,553,882</b>
<b>Less Operating Budget</b>		
School	(12,500,000)	
Police/Dispatch/Animal Control	(2,738,489)	
Fire	(2,664,597)	
Public Works	(1,051,178)	
Town Wide Accounts	(309,388)	
	<u><b>(19,263,652)</b></u>	<b>2,290,230</b>
<b>Balance Remaining For All Other Functions:</b>	<b>\$ <u>2,290,230</u></b>	<b>6.33%</b>



Fiscal 2011 Budget Worksheet

Department	FY08 Actual	FY09 Actual	FY10 Approp.	FY11 Request	Town Manager Recommendations	Advisory Bd. Recommendations	Percent Budget	Dollar Change	Percent Change
Elections	113	7,573	11,793	10,425	10,420	0	0.03%	(5)	-0.05%
Town Manager	121	208,659	213,886	213,325	213,762	0	0.67%	437	0.20%
Selectmen	122	130,671	137,273	136,380	139,363	0	0.44%	2,983	2.19%
Town Wide Accounts	124	257,510	261,074	288,931	309,388	0	0.97%	20,457	7.08%
Advisory Board/Reserve	131	4,884	8,034	7,600	7,600	0	0.02%	0	0.00%
Accountant	135	111,943	119,049	119,191	126,666	0	0.40%	7,475	6.27%
Assessors	141	194,726	194,518	165,166	166,350	0	0.52%	1,184	0.72%
Treasurer/Collector	145	297,649	306,022	259,844	294,077	0	0.92%	34,233	13.17%
Law Department	151	151,227	512,178	113,777	113,863	0	0.36%	86	0.08%
Boards & Commissioners	152	5,750	5,000	1,750	1,750	0	0.01%	0	0.00%
MIS/IT	155	169,906	163,954	130,754	132,483	0	0.42%	1,729	1.32%
Town Clerk	161	20,417	23,495	23,795	23,795	0	0.07%	0	0.00%
Board of Registrars	163	7,306	5,868	7,475	7,475	0	0.02%	0	0.00%
Conservation	171	61,345	69,327	57,906	67,800	0	0.21%	9,894	17.09%
Planning Board	175	25,337	45,781	48,094	47,793	0	0.15%	(301)	-0.63%
Board of Appeals	176	10,882	11,260	11,163	10,266	0	0.03%	(897)	-8.04%
Town Buildings	192	149,546	121,162	117,104	137,311	0	0.43%	20,207	17.26%
Police Department	210	2,306,715	2,267,320	2,242,409	2,312,110	0	7.26%	69,701	3.11%
Public Safety/Dispatch	215	391,319	394,131	407,995	401,220	0	1.26%	(6,775)	-1.66%
Fire Department	220	2,572,001	2,602,388	2,563,613	2,664,597	0	8.37%	100,984	3.94%
Building Department	241	155,103	134,582	114,396	157,286	0	0.49%	42,890	37.49%
Emergency Preparedness	291	4,500	4,480	4,500	6,500	0	0.02%	2,000	44.44%
Animal Control	292	38,265	39,014	26,203	25,159	0	0.08%	(1,044)	-3.98%
Shellfish	297	11,116	11,403	10,288	10,288	0	0.03%	0	0.00%
School	301	13,099,774	12,353,647	11,876,872	12,500,000	0	39.27%	623,128	5.25%
Highway	421	756,227	736,623	759,590	771,504	0	2.42%	11,914	1.57%
Snow Removal	423	217,722	284,989	74,830	74,830	0	0.24%	0	0.00%
Landfill	430	95,959	111,413	64,400	64,325	0	0.20%	(75)	-0.12%
Grounds Maintenance	491	74,921	65,656	73,949	73,849	0	0.23%	(100)	-0.14%
Watershed Management	495	9,309	10,625	12,700	12,700	0	0.04%	0	0.00%
Park Maintenance	496	57,711	45,686	54,680	53,970	0	0.17%	(710)	-1.30%
Board of Health	511	201,936	182,028	160,176	162,687	0	0.51%	2,511	1.57%
Council on Aging	541	126,006	119,173	121,529	121,529	0	0.38%	2,272	1.91%
Veterans' Services	543	18,608	24,288	23,959	26,000	0	0.08%	2,041	8.52%
Library	610	291,647	274,874	100,000	220,000	0	0.69%	120,000	120.00%
Park and Recreation	650	64,070	50,458	0	0	0	0.00%	0	0.00%
War Memorial	692	14,417	10,710	0	0	0	0.00%	0	0.00%
<b>Department Budgets</b>		<b>22,322,658</b>	<b>21,933,162</b>	<b>20,402,497</b>	<b>21,468,716</b>	<b>0</b>	<b>67.45%</b>	<b>1,066,219</b>	<b>5.23%</b>
Worker's Comp	912	19,170	12,692	26,250	26,250	0	0.08%	0	0.00%
Unemployment Comp	913	56,185	65,287	300,000	100,000	0	0.31%	(200,000)	-66.67%
Health & Life Insurance	914	3,720,786	4,062,857	3,807,426	3,988,169	0	12.53%	180,743	4.75%
Townwide Insurance	915	300,880	305,112	315,000	336,500	0	1.06%	21,500	6.83%
FICA Payments	916	219,482	226,259	225,000	229,500	0	0.72%	4,500	2.00%
Uninsured Medical Payment	920	38,301	38,544	52,500	52,500	0	0.16%	0	0.00%
Veteran's Benefits	543	156,253	220,877	56,704	245,000	0	0.77%	188,296	332.07%
Fuel Reserve	131	0	40,000	86,614	85,000	0	0.27%	(1,614)	-1.86%
<b>Insurance Total</b>		<b>4,354,803</b>	<b>4,710,750</b>	<b>4,869,494</b>	<b>5,062,919</b>	<b>0</b>	<b>15.91%</b>	<b>193,425</b>	<b>3.97%</b>
Non Contributory	911	102,640	104,824	109,608	100,000	0	0.31%	(9,608)	-8.77%
Contributory	918	2,651,887	2,739,825	2,825,392	2,921,057	0	9.18%	95,665	3.39%
<b>Pension Total</b>		<b>2,754,527</b>	<b>2,844,649</b>	<b>2,935,000</b>	<b>3,021,057</b>	<b>0</b>	<b>9.49%</b>	<b>86,057</b>	<b>2.93%</b>
Principal-Debt Excluded	712	265,000	265,000	265,610	265,000	0	0.83%	(610)	-0.23%
Interest-Debt Excluded	752	186,700	177,094	193,005	186,675	0	0.59%	(6,330)	-3.28%
Principal-General Long Term	710	215,000	185,000	816,882	1,004,882	0	3.16%	188,000	23.01%
Interest-General Long Term	750	129,881	123,081	696,459	529,781	0	1.66%	(166,678)	-23.93%
Interest-Temp Borrowing	751	235,213	389,027	132,077	16,690	0	0.05%	(115,387)	-87.36%
Fees on Borrowing	751	11,400	2,020	4,600	10,000	0	0.03%	5,400	117.39%
Transfer to Capital Projects	751	0	95,060	0	0	0	0.00%	0	0.00%
<b>Debt Service Total</b>		<b>1,043,194</b>	<b>1,236,282</b>	<b>2,108,633</b>	<b>2,013,028</b>	<b>0</b>	<b>6.32%</b>	<b>(95,605)</b>	<b>-4.53%</b>
<b>Reserve Fund</b>		<b>53,479</b>	<b>19,874</b>	<b>316,362</b>	<b>50,000</b>	<b>0</b>	<b>0.16%</b>	<b>(266,362)</b>	<b>-84.20%</b>
<b>Capital</b>		<b>190,049</b>	<b>203,772</b>	<b>229,404</b>	<b>213,777</b>	<b>0</b>	<b>0.67%</b>	<b>(15,627)</b>	<b>-6.81%</b>
<b>Total Budget</b>		<b>30,718,709</b>	<b>30,948,489</b>	<b>30,861,390</b>	<b>31,829,497</b>	<b>0</b>	<b>100.00%</b>	<b>968,107</b>	<b>3.14%</b>