

How to Use This Document

The Hanover County budget document is divided into the following four sections:

- A** Section A provides an overview of the budget that includes the County Administrator’s letter to the Board of Supervisors with supplemental data, and graphs and charts that outline the major functions and categories of expenditures and revenues. In addition, a history and description of the County, organizational chart, Five-Year Financial Plan, the County’s service level plan, staffing table, and demographics are presented. Use this section to get a brief understanding of the overall size of the budget and major components.
- B** Section B provides a breakdown of the major expenditure categories by department and function. Each department’s analysis includes a description of the department, budget highlights, goals and objectives, service levels, and the percentage change between the prior year adopted budget and the next year’s funding level. The following is a brief example of a department:

	FY06 Actual	FY07 Budget	FY08 Budget	FY07 to FY08	FY09 Plan
Expenditures					
Personnel	\$ 674,726	\$ 751,032	\$ 808,136	7.6%	\$ 837,956
Operating	69,801	95,860	95,602	(0.3%)	98,470
Capital	11,284	-	-	0.0%	-
Total Expenditures	\$ 755,811	\$ 846,892	\$ 903,738	6.7%	\$ 936,426
Revenues					
General Fund Revenue	\$ 755,811	\$ 846,892	\$ 903,738	6.7%	\$ 936,426
Total Revenue	\$ 755,811	\$ 846,892	\$ 903,738	6.7%	\$ 936,426
Full-time Positions	11	11	11	0.0%	11
Part-time Positions	1	1	1	0.0%	1
Full-time Equivalents	11.8	11.8	11.8	0.0%	11.8

Personnel expenditures include salaries, FICA, VRS (employee retirement plan), health insurance, life insurance, disability insurance, and workers’ compensation. Operating expenditures are all other recurring expenditures (contractual services, utilities, supplies, etc.). Capital expenditures represent expenditures for capital items greater than \$5,000 per unit cost (equipment and furniture). The percent change is the change between the next year’s budget and the current adopted budget. Full-time positions represent all County employees who work 37.5 or more hours per week. Other revenue consists of department-generated revenues directly charged by that department for services, permits, privilege fees, regulatory licenses, fines and forfeitures, recovered costs, and interdepartmental funding. Use this section to provide departmental information, including existing levels of service.

- C** Section C provides detailed descriptions for projects in the Five-Year Capital Improvements Program.
- D** Section D provides supplemental appendices to the County budget. Included in this section are budget directives, financial policies, budget adoption resolutions, debt management information and data, supplemental statistics, and glossary. Use this section to provide additional detail and analysis to the budgetary amounts provided in prior sections.