

## How to Use This Document

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

**Overview:** this section provides an overview of the budget that includes the County Administrator’s letter to the Board of Supervisors with an appendix of additional information 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 General Fund Financial Plan, the County’s service level plan for the budget year, a staffing table, and demographics are presented. Use this section to get a brief understanding of the overall size of the budget and its major components.

**General Fund:** this section 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:

	<b>FY07 Actual</b>	<b>FY08 Budget</b>	<b>FY09 Budget</b>	<b>FY08 to FY09</b>	<b>FY10 Plan</b>
<b>Expenditures</b>					
Personnel	\$ 913,468	\$ 1,017,796	\$ 1,058,575	4.0%	\$ 1,099,208
Operating	173,502	256,396	254,181	(0.9%)	261,806
Capital	26,096	-	5,000	100.0%	-
<b>Total Expenditures</b>	<b>\$ 1,113,066</b>	<b>\$ 1,274,192</b>	<b>\$ 1,317,756</b>	<b>3.4%</b>	<b>\$ 1,361,014</b>
<b>Revenues</b>					
Intergovernmental Revenue	\$ 240,891	\$ 246,000	\$ 259,000	5.3%	\$ 265,000
Other Revenue	13,105	26,000	11,000	(57.7%)	11,000
General Fund Revenue	859,069	1,002,192	1,047,756	4.5%	1,085,014
<b>Total Revenue</b>	<b>\$ 1,113,066</b>	<b>\$ 1,274,192</b>	<b>\$ 1,317,756</b>	<b>3.4%</b>	<b>\$ 1,361,014</b>
Full-time Positions	15	15	15	0.0%	15
Part-time Positions	15	15	15	0.0%	15
Full-time Equivalents	16.0	16.0	16.0	0.0%	16.0

*Personnel expenditures include salaries and benefits. 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.*

**Other Funds:** this section provides information regarding the County’s funds other than the General Fund and the Capital Improvements Funds, which are detailed in different sections.

**CIP:** this section provides detailed descriptions for projects in the Five-Year Capital Improvements Program (CIP).

**Supplemental Data:** this section provides supplemental appendices to the County budget. Included in this section are such items as budget directives, financial policies and regulations, supplemental statistics, and glossary.