

How to Use this Document

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

- A) Section A provides an overview of the budget that includes the County Administrator’s letter to the Board of Supervisors and numerous 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, department directives, Capital Improvement Plan, Five Year Financial Plan, 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 descriptions, objectives, service levels, and percent change. The following is a brief example of a department:

DESCRIPTION

The Department collects taxes, manages the County's investments, and safeguards all receipts.

OBJECTIVES	Prior Year Budget	Prior Year Actual	Current Year Budget	Current Year Forecast	Requested Year Budget
Audit Findings	0	0	0	0	0

SERVICE LEVELS

The Department issued 60,500 personal property tax bills prior to December 5.

BUDGET SUMMARY

EXPENDITURES

Sample Department	Prior Budget	Prior Actual	Current Budget	Proposed Budget	Percent Change
Salaries and Fringe Benefits	\$ 275,000	\$ 275,000	\$ 303,000	\$ 329,000	8.6%
Operating Expenditures	27,000	25,000	29,000	34,000	17.2%
Capital Outlay	1,000	1,000	8,000	3,000	-62.5%
TOTAL, Sample Department	\$ 303,000	\$ 301,000	\$ 340,000	\$ 366,000	7.6%

REVENUE

State Share of Local Offices	\$ 190,000	\$ 190,000	\$ 195,000	\$ 200,000	
Total Department Generated Revenue	\$ 190,000	\$ 190,000	\$ 195,000	\$ 200,000	2.6%
Generated Revenue Percent of Budget	62.7%	63.1%	57.4%	54.6%	
Other General Fund Revenue	\$ 113,000	\$ 111,000	\$ 145,000	\$ 166,000	14.5%
Other General Fund Percent of Budget	37.3%	36.9%	42.6%	45.4%	
Full-time Positions	7	7	7	7	
Part-time Positions	1	1	1	1	
Full-time Equivalents	7.25	7.25	7.25	7.25	

FUTURE FUNDING ISSUES

	FY06 Plan	FY07 Plan	FY08 Plan	FY09 Plan
Salaries and Fringe Benefits	\$ 375,150	\$ 386,405	\$ 397,997	\$ 409,937
Operating Expenditures	35,020	36,071	37,153	38,267
Capital Outlay	-	-	1	2
Total Expenditures	\$ 447,841	\$ 461,109	\$ 546,631	\$ 531,941
Revenue				
Total Department Generated Revenue	\$ -	\$ -	\$ -	\$ -
Generated Revenue Percent of Budget	0.0%	0.0%	0.0%	0.0%
Other General Fund Revenue	\$ 447,841	\$ 461,109	\$ 546,631	\$ 531,941
Other General Fund Percent of Budget	100.0%	100.0%	100.0%	100.0%
Full-time Positions	7	7	8	8
Full-time Equivalents	7.0	7.0	8.0	8.0

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Note: Salaries and related fringe benefits include salaries, FICA, VRS (employee retirement plan), health insurance, life insurance, and worker's compensation. Operating expenses are all other recurring expenditures (contractual services, utilities, supplies, etc.). Capital outlay represents expenditures for capital items greater than \$5,000 unit cost (equipment and furniture). The percent change represents the change between the requested budget and the current budget. Full time positions represent all County employees who work 37.5 or more hours per week. Department Generated revenues consist of revenues directly charged by that department for services, permits, privilege fees, regulatory licenses, fines and forfeitures, recovered costs, and interdepartmental funding. Note that reappropriations account for variances when prior actual is greater than the prior budget. Use this section to provide departmental information, including existing levels of service that are being maintained in the subsequent budget.

- C) Section C provides supplemental appendices to the County budget. Included in this section are financial policies, personnel, operating and capital service level plan, indebtedness, supplemental statistics, and glossary. Use this section to provide additional detail and analysis to the budgetary amounts provided in sections A and B.
- D) Section D provides a detailed description page for every project in the Five Year Capital Improvement Program, including timetable and funding sources.