

How to Use this Document

The Hanover County detailed 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, synopsis, 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. Future funding issues are based upon the County's Five-Year Financial Plan which currently applies to just General Fund departments and are based upon assumptions of service demands, inflation, initiatives, and position and capital needed. The following is a brief example of a department:

Salaries and related fringe benefits include salaries, FICA, VRS (employee retirement plan), health insurance, life insurance, disability 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.

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DESCRIPTION

The Department performs XYZ service.

OBJECTIVES

Perform X within Y time

	<u>Prior Year Budget</u>	<u>Prior Year Actual</u>	<u>Current Year Budget</u>	<u>Current Year Forecast</u>	<u>Requested Year Budget</u>
	90%	95%	90%	95%	90%

SERVICE LEVELS

The Department served X number of customers.

BUDGET SUMMARY

EXPENDITURES

Sample Department

	<u>Prior Budget</u>	<u>Prior Actual</u>	<u>Current Budget</u>	<u>Proposed Budget</u>	<u>Percent Change</u>
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 Revenue	\$ 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

	<u>FY07 Plan</u>	<u>FY08 Plan</u>	<u>FY09 Plan</u>	<u>FY10 Plan</u>
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

- 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 Improvements Program.