

How to Use This Document

The Hanover County budget document is divided into the following five 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:

	FY10 Actual	FY11 Budget	FY12 Budget	FY11 to FY12	FY13 Plan
Expenditures					
Personnel	\$ 1,119,834	\$ 1,139,675	\$ 1,143,230	0.3%	\$ 1,157,378
Operating	121,265	120,347	111,504	(7.3%)	112,619
Total Expenditures	\$ 1,241,099	\$ 1,260,022	\$ 1,254,734	(0.4%)	\$ 1,269,997
Revenues					
Intergovernmental Revenue	\$ 271,332	\$ 268,000	\$ 80,800	(69.9%)	\$ 82,000
Other Revenue	969,767	992,022	1,173,934	18.3%	1,187,997
Total Revenue	\$ 1,241,099	\$ 1,260,022	\$ 1,254,734	(0.4%)	\$ 1,269,997
Generated Revenue Percent	21.8%	20.2%	23.0%		23.4%
General Fund Percent	78.2%	79.8%	77.0%		76.6%
Full-time Positions	19	19	19	0.0%	19
Part-time Positions	1	1	1	0.0%	1
Full-time Equivalents	19.4	19.4	19.4	0.0%	19.4

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 40 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.