



Office of the Town Manager
Frank Cassidy

Warrenton Town Council
Carter Nevill, Mayor
Heather Sutphin, Ward 1
William Semple, Ward 2
Brett Hamby, Ward 3
James Hartman, Ward 4 Vice Mayor
Eric Gagnon, Ward 5
Paul Mooney, At Large
David McGuire, At Large

STAFF REPORT

Council Meeting Date:	September 10, 2024
Agenda Title:	Human Capital Department Financial Overview
Requested Action:	For information only
Department / Agency Lead:	Finance Department
Staff Lead:	Brooke Campbell, Budget Manager

EXECUTIVE SUMMARY

The Human Capital department is part of the General Government Administration functional area for budgetary purposes. The Human Capital budget captures the cost to operate the department as well as 75% of the cost of the department's two (2) employees (with the remaining 25% being captured in the Water & Sewer Fund).

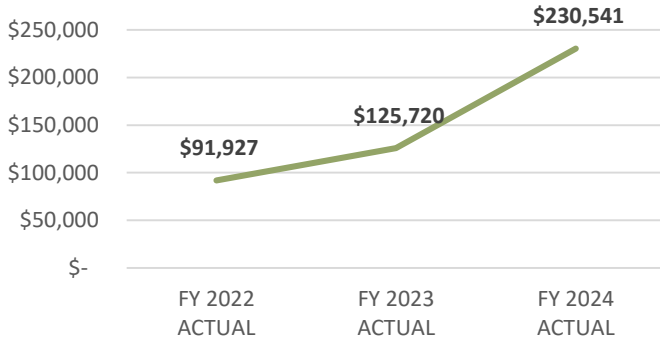
BACKGROUND

The below tables and charts provide a financial summary of the Human Capital department.

Expenditure

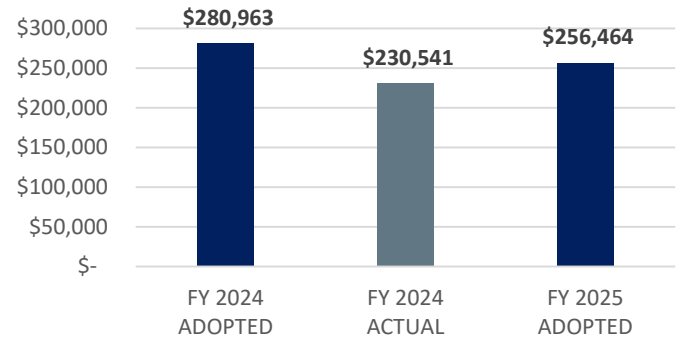
ACCOUNT NAME	FY 2022 ACTUAL	FY 2023 ACTUAL	FY 2024 ADOPTED	FY 2024 TO DATE	FY 2025 ADOPTED
PERSONNEL SUBTOTAL	76,650	93,445	260,763	190,364	223,414
WELLNESS CENTER SET UP FEE	-	-	-	-	5,000
PROFESSIONAL SERVICES	10,122	30,086	15,000	28,811	15,000
POSTAGE	-	-	-	150	750
TRAVEL	-	-	500	129	1,500
TRAINING	999	205	3,000	9,630	8,000
MEMBERSHIPS & DUES	844	540	1,500	957	1,500
PURCHASING	3,313	1,444	200	500	1,300
TOTAL	\$ 91,927	\$ 125,720	\$ 280,963	\$ 230,541	\$ 256,464

Actual Expenditure Trend



In FY 2023, expenses increased 36.8% or \$33,782 over FY 2022. FY 2024 expenses have increased 37.3% or \$104,821 over FY 2023.

Expenditure FY 2024 vs FY 2025



In FY 2024, the total adopted budget for the Human Capital department was \$280,963. FY 2024 expenses to date totaled \$230,541. The FY 2025 adopted budget for the department is \$256,464.

STAFF RECOMMENDATION

ATTACHMENTS

None.