



Office of the Town Manager

Tommy Cureton

# STAFF REPORT

## Warrenton Town Council

Carter Nevill, Mayor

Heather Sutphin, Ward 1

William Semple, Ward 2

Brett Hamby, Ward 3

James Hartman, Ward 4 Vice Mayor

Jay Heroux, Ward 5

David McGuire, At Large

Paul Mooney, At Large

<b>Council Meeting Date:</b>	April 11, 2023
<b>Agenda Title:</b>	Budget Questions
<b>Requested Action:</b>	Review the questions and answers from the Town Council for the Fiscal Year 2023-2024 Budget for the Town of Warrenton, Virginia.
<b>Department / Agency Lead:</b>	Finance / Budget
<b>Staff Lead:</b>	Stephanie Miller

## EXECUTIVE SUMMARY

This memo is an ongoing document through the 2023-2024 Budget season that staff will use to consolidate the Budget questions that come from Council. This Document will have multiple iterations sent to Council with questions that have been made to staff during meetings, briefings, emails and Council meetings. This is not a total collection of all questions asked and answered.

## Fiscal Year 2023-2024 Budget Questions and Answers.

### 02/25/23- Fiscal Retreat Questions

#### 1. **Question from Councilmen Heroux and Semple- Credit rating, what is the process, and should we move forward?**

To start the credit rating process, we would work with our financial advisors, Davenport and Company, to compile a credit presentation that demonstrates some key metrics regarding our creditworthiness. We would then proactively reach out to rating agencies to arrange meetings.

Prior to doing so, we should perform a cost-benefit analysis to determine the suitability of pursuing a rating at this time. The following provides an overview of evaluating the need for a credit rating from the Government Finance Officers Association:

#### Evaluating the Need for a Credit Rating

1. *Cost of credit rating.* Issuers should evaluate the potential economic benefit from a credit rating in the form of lower bond yields compared to the cost of obtaining and maintaining the rating. Credit rating fees vary by agency and issuers should negotiate the fee structure before requesting a credit rating. Issuers should fully understand the potential economic costs and benefits in advance of pursuing a credit rating.
2. *Administrative burden.* Issuers should also consider the administrative burden placed on staff for obtaining a credit rating and maintaining a rating throughout the life of the bonds. Once a rating is requested, the formal credit rating process itself may take as long as 4-6 weeks to complete. The process may include in-person meetings, calls with rating analysts and project site visits, which does not include the time and resources an issuer must commit in advance to

prepare for the rating process. Issuers should be aware of the rating process timeline and potentially significant administrative burden placed on staff, particularly for first-time credit rating requests.

3. *Information required.* Issuers are expected to provide a substantial amount of information to the rating agency, which may include: (1) history of issuer; (2) management and governance structure; (3) multi-year budget documents; (4) financial policies and procedures; (5) bond documents and (6) audited financial statements. Issuers should assess the availability of and burden to provide the kind of information typically requested by a rating agency in advance of pursuing a credit rating.
4. *Size of issuance.* In general, a debt issue with a lower par amount may not benefit from a credit rating as much as one with a larger par amount. While credit rating fees often vary with issue size, ratings are generally more cost effective for larger size transactions.
5. *Frequency of issuance.* In general, the more frequently an issuer plans to issue debt, the greater the potential benefit will be from obtaining a credit rating. A more frequent debt issuer may benefit from expanding its investor base in order to successfully finance a large debt program, and a credit rating may help attract a greater number of investors to a particular debt issue.
6. *Method of sale.* A debt issue sold in a public offering (via negotiated or competitive sale) may benefit from obtaining a credit rating, while a rating may not be required or necessary for a private placement or direct purchase.

2. **Question from Councilman Heroux- Do we have a sense of whether most households in Warrenton are dual income or single income?**

We have asked Davenport if they can obtain this data and will provide their response to Council when available.

3. **Median home value- is that value post-reassessment from last year?**

The peer comparison data and charts were prepared by our financial advisors. The data was that which was most recently available from Moody's MFRA, U.S. Census Bureau, and Data USA. The Median data was for municipalities with populations under 25,000.

For reference, the slide for Median Home Value shows Warrenton as \$363,000. The current Median Home Value in Warrenton per the Fauquier County Commissioner of the Revenue is \$397,300.

4. **Please provide the assessment frequency for our peer jurisdictions.**

The frequency varies, but each locality is required to reassess at least every 4 years by the Code of Virginia. The respective County Commissioner of the Revenue serves as the assessor of real estate located in Towns in Virginia. The following table provide the assessment interval for our peers:

Locality	County	Interval (years)
Warrenton	Fauquier	4
Culpeper	Culpeper	2
Front Royal	Warren	4
Middleburg	Loudoun	1
Christiansburg	Montgomery	4
Leesburg	Loudoun	1
Vienna	Fairfax	1
Purcellville	Loudoun	1
Blacksburg	Montgomery	4
Herndon	Fairfax	1

5. **What percentage of the Other local taxes is meals tax?**

Based on actuals for fiscal years 2018 through 2022, meals tax has ranged from 33% to 38% of the Other local taxes category. As a percentage of total general fund revenue, it has ranged from 17% to 21%.

Other Local Taxes	2018	2019	2020	2021	2022
Sales & Use	709,036	709,173	781,649	925,159	978,837
Consumer's Utility	510,053	498,267	501,059	495,402	499,103
BPOL	2,026,990	1,998,815	2,103,568	2,438,043	1,964,786
Consumption	64,166	70,212	68,131	61,994	60,354
Motor Vehicle	195,750	216,600	237,353	239,788	219,887
Bank Stock	849,887	932,498	830,298	1,292,086	1,330,962
Lodging	236,175	220,994	182,606	197,050	261,215
Meals	2,550,799	2,659,254	2,515,018	2,828,431	3,296,859
Cigarette	171,699	184,943	202,138	180,436	173,866
<b>Total</b>	<b>7,314,555</b>	<b>7,490,756</b>	<b>7,421,820</b>	<b>8,658,389</b>	<b>8,785,869</b>

<b>Meals as % of total</b>	<b>35%</b>	<b>36%</b>	<b>34%</b>	<b>33%</b>	<b>38%</b>
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<b>% of Gen. Fund total</b>	<b>19%</b>	<b>17%</b>	<b>17%</b>	<b>19%</b>	<b>21%</b>
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6. **For Business-related tax accounts- have Delinquent tax balances gone up or stayed the same?**

For business licenses, the business needs to file in order for us to create the assessment. After the filing deadline each year, we mail non-filer letters to those businesses that had a Town business license in the prior year. The due date for the business license application was March 1<sup>st</sup>, so staff is still processing the applications received. We will provide updated data once we have worked through those filings.

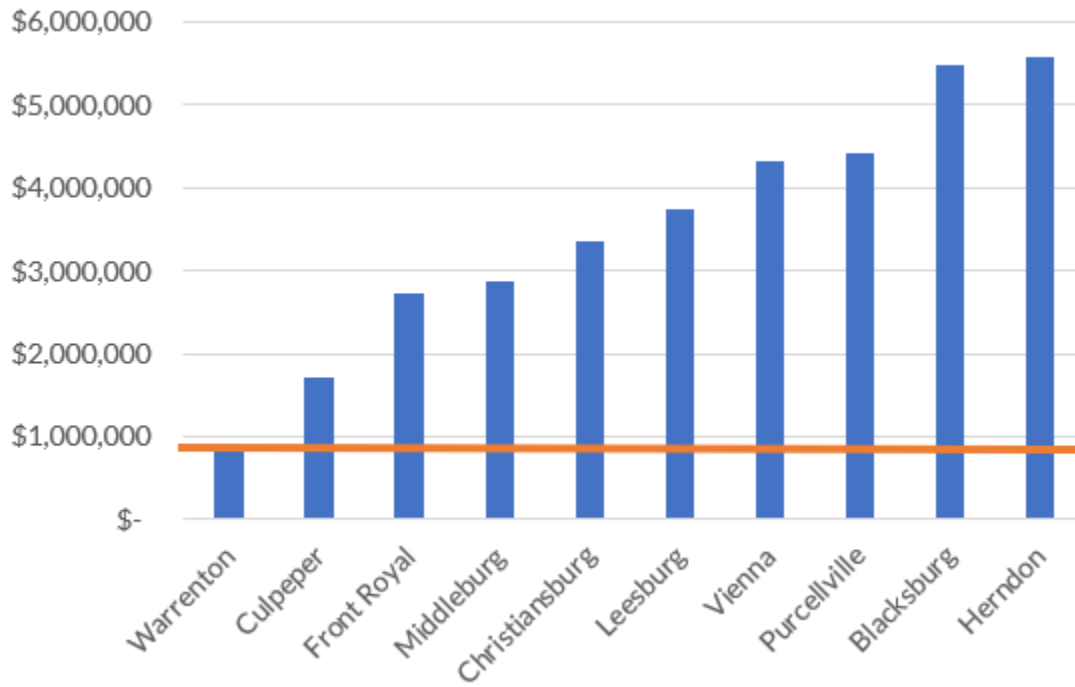
For Meals Tax, the number of businesses that are delinquent in filing returns has remained the same (6 out of 83, with 2 of those businesses having not filed for 2 consecutive months).

7. **A request was made to send to Council a list of delinquent business licenses and meals tax accounts. List sent either last budget season or the year before.**

This list will be provided separately.

8. **Councilman Sample requested an update to the chart that was provided last year that showed how much revenue each town's tax rate would yield in Warrenton if we adopted that rate. A table showing the data and the chart are provided below:**

Locality	Tax Rate	Revenue	Increase
Warrenton	\$ 0.0401	\$ 844,000	\$ -
Culpeper	\$ 0.0820	\$ 1,725,885	\$ 881,885
Front Royal	\$ 0.1300	\$ 2,736,160	\$ 1,892,160
Middleburg	\$ 0.1369	\$ 2,881,387	\$ 2,037,387
Christiansburg	\$ 0.1600	\$ 3,367,581	\$ 2,523,581
Leesburg	\$ 0.1774	\$ 3,733,805	\$ 2,889,805
Vienna	\$ 0.2050	\$ 4,314,713	\$ 3,470,713
Purcellville	\$ 0.2100	\$ 4,419,950	\$ 3,575,950
Blacksburg	\$ 0.2600	\$ 5,472,319	\$ 4,628,319
Herndon	\$ 0.2650	\$ 5,577,556	\$ 4,733,556



9. **A request was made to calculate the tax burden for a Warrenton resident based on the County's tax rate.**

We have added the Fauquier County tax rate, tax bill and tax burden data for a Warrenton resident below. Please note that we have updated the median home value to the \$397,300 that was provided by the Fauquier County Commissioner of the Revenue.

Locality	Median Home Value	Tax Rate	Tax Bill	Median Family Income	Tax Burden
Warrenton	\$ 397,300	\$ 0.0401	\$ 159.32	\$ 117,162	0.136%
Fauquier	\$ 397,300	\$ 0.9030	\$ 3,587.62	\$ 117,162	3.062%

10. **What are the BPOL tax rates after the Council lowered it? Please provide the rates per category and a comparison to Fauquier County's rates.**

In 2019, the rates for two BPOL categories were lowered by 10% - professional services and business/personal services. The table below provides a log of recent changes in general fund tax rates and fees:

#### RECENT GENERAL FUND TAX RATE AND FEE ADJUSTMENTS

Fiscal Year	Tax	Old Rate	New Rate	Increase / (Decrease)
2023	Real Estate	\$ 0.050	\$ 0.040	\$ (0.010)
2023	Meals Tax	\$ 0.040	\$ 0.060	\$ 0.020
2023	Cigarette Tax	\$ 0.200	\$ 0.400	\$ 0.200
2022	no adjustments			
2021	no adjustments			
2020	no adjustments			
2019	BPOL - Professional Services	\$ 0.001870	\$ 0.001683	\$ (0.000187)
2019	BPOL - Business Services	\$ 0.002975	\$ 0.002678	\$ (0.000297)
2018	Cigarette Tax	\$ 0.150	\$ 0.200	\$ 0.050
2018	Decals -> Vehicle License Fee	\$ 15.00	\$ 25.00	\$ 10.00
2017	Real Estate	\$ 0.015	\$ 0.050	\$ 0.035

The following table shows the rates by category for the Town and the County:

Business Category	Rates per \$100 of Gross Receipts	
	Town of Warrenton	Fauquier County
Contractor	\$ 0.0850	\$ 0.0850
Retail	\$ 0.1000	\$ 0.1000
Business / Personal Service	\$ 0.1683	\$ 0.1870
Professional Service	\$ 0.2678	\$ 0.2975
Public Service Corporations	\$ 0.0050	\$ 0.0050
Wholesale Merchant	\$ 0.0425	\$ 0.0425

11. **What is the amount of increase proposed to the personal property tax rate to offset the motor vehicle license fee elimination? How much manpower is required to process these fees.**

The motor vehicle license fee was estimated to yield \$236,000 in the fiscal year 2023 budget. In talking with the Commissioner of the Revenue, he estimates that our personal property tax base for fiscal year 2024 will decline by approximately 20% due to market corrections in the post-COVID used car market. To yield the same amount of revenue for fiscal year 2024 as fiscal year 2023, the rate would need to raise by \$0.50 from \$1.00 to \$1.50.

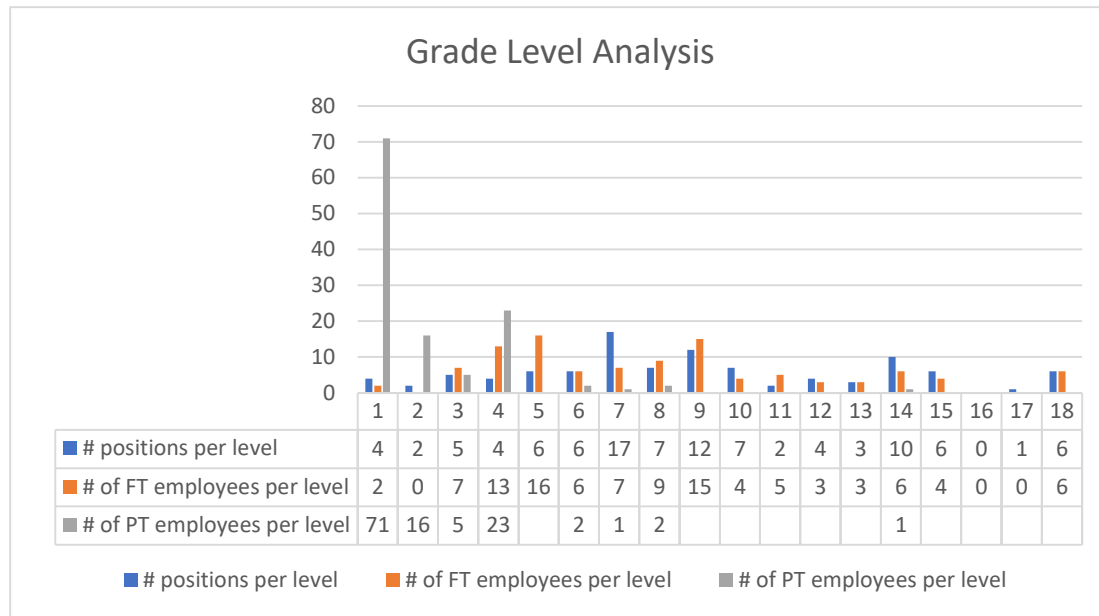
Since our personal property tax rate is low and the personal property tax relief (provided by the state) has remained at a higher level, we often mail bills to taxpayers that only have a vehicle license fee (no tax amount due). As an example, the latest mailing of supplemental assessments included 960 bills. Of that total, 491 included only a vehicle license fee (51%). This represents increased staff time to generate the bill, increased postage fees, and increased staff time responding to emails or phone calls questioning the fee.

We annually enter delinquent amounts through the Virginia Department of Taxation's debt set-off program, which records a lien against the taxpayer's state income tax refund. For this past year, 65% of the entries in this program were for motor vehicle license fees only. In many instances, we find that the taxpayer may not owe the amount. In that case, an abatement is processed, and the net revenue is zero.

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## Human Capital

1. See all the breakdown of numbers of personnel in each pay grade and the new paygrade.

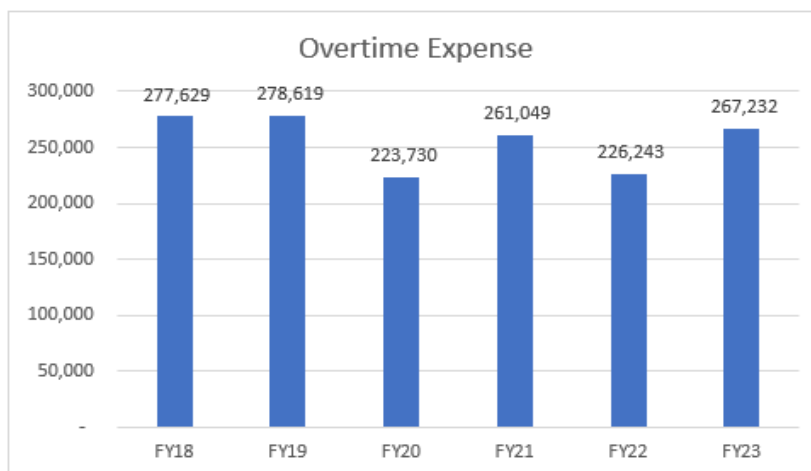


2. Data for total compensation. Pay for performance, spot bonus, insurance, etc. Maternity leave, time off, etc. The total package. Minimum vs what the Town does.

A benefits comparison analysis was conducted by Paypoint HR during the classification and compensation study. Further benefits overview of the Town versus its comparators will be provided in May.

3. Show how much each position is making in overtime.

Updated overtime data will be provided in May. [Historical Overtime Expense by Fiscal Year.](#)

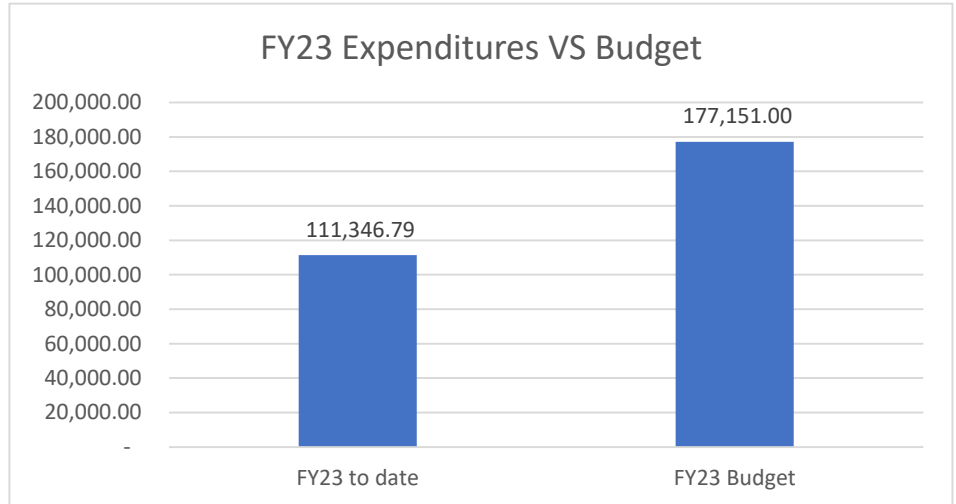


Year	Overtime Expense	Note	YoY Change
FY18	277,629	Per WC File	
FY19	278,619		0.4%
FY20	223,730		-24.5%
FY21	261,049		14.3%
FY22	226,243	Per Bright	-15.4%
FY23	267,232	*Annualized Figure	15.3%
<b>Average</b>	<b>255,751</b>		

FY23 Overtime Budget and Actuals (Through

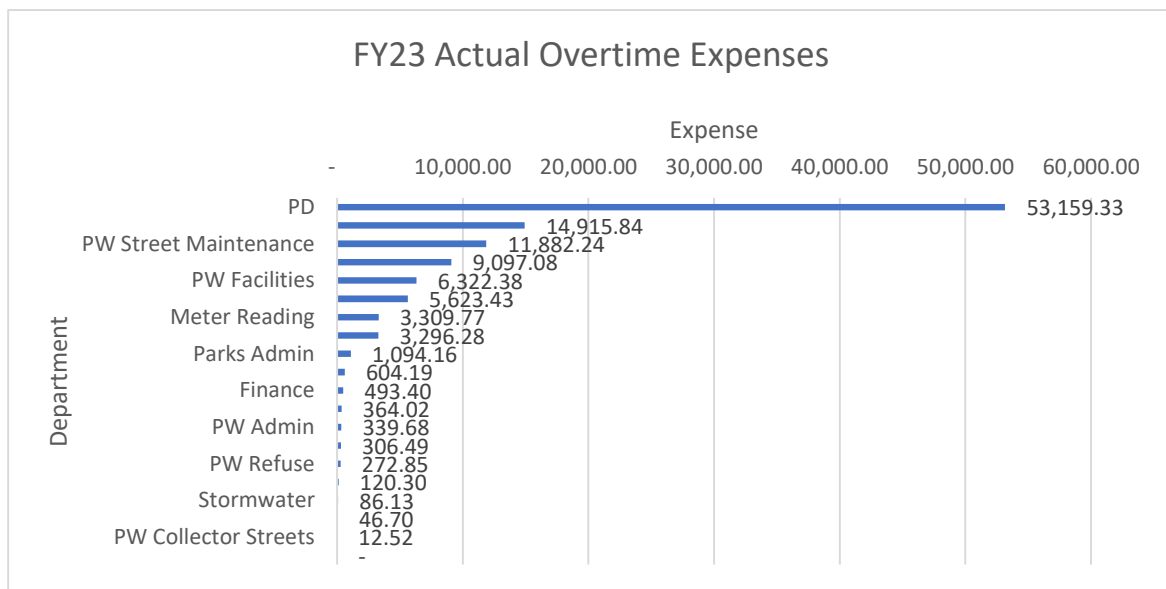
November 2022). We have spent \$111,346 of our budgeted amount OT of \$177,151 across all departments or approximately 63%. Data is as of end of November, or 5 months into FY23.

October, September, and July were the months with the highest OT so far in FY23.



For FY23 to date, the police department is by far the largest user of overtime and is responsible for 47% of all overtime charges. 30 FT members of the police department logged OT in the July to November time frame, meaning that in the first 5 months of FY23 each member has earned approximately \$1,772 in overtime. The average hours worked during the period is 46 hours, or approximately 4 hours per biweekly check.

If OT continued at this pace through end of the fiscal year, the total cost would be \$267,232 (budget is only 177,151).



**4. Analysis of overtaxed positions and understaffed positions.**

The Town is currently undergoing an organizational staffing study. Results are anticipated by mid-May.

**5. How long will it take to replace the individuals that are leaving.**

Updated data will be provided in May. As of January 30, 2023:

- The average time to fill is roughly 38 days (from 01/01/2022 through 01/30/2023) – this data excludes Parks and Recreation positions.



- Parks and Rec positions had an average of 21 days to fill (from 01/01/2022 through 01/30/2023).
- When all positions are combined, there is on average 26 days to fill a position (from 01/01/2022 through 01/30/2023).
- We had roughly 870 candidates apply to our positions last year.

#### 6. Actual attrition rate and to where?

2022	Quarter 1	Quarter 2	Quarter 3	Quarter 4
<b>FULL TIME</b>				
Total Headcount - Full Time	123	124	130	131
# Hires	5	9	15	5
# Voluntary Sep	6	8	9	4
# Involuntary Sep.	1	0	0	0
# Voluntary Turnover %	4.78%	6.48%	7.09%	3.07%
# Involuntary Turnover %	0.80%	0.00%	0.00%	0.00%
<b>PART TIME</b>				
Total Headcount - Part Time	121	114	114	123
# Hires	12	15	12	16
# Voluntary Sep	7	21	11	6
# Involuntary Sep.	0	1	1	1
# Voluntary Turnover %	6.01%	17.87%	9.65%	5.06%
# Involuntary Turnover %	0.00%	0.85%	0.88%	0.84%
TOTAL FT/PT - TURNOVER %	11.59%	25.20%	17.61%	8.97%
TOTAL FT - TURNOVER %	5.58%	6.48%	7.09%	3.07%
TOTAL PT - TURNOVER %	6.01%	18.72%	10.53%	5.91%

January 1, 2022 - December 31, 2022		Reasons for Leaving - Full Time		Reasons for Leaving - Part Time	
Full Time Hires	34	1	Compensation	9	1
Full Time Terminations	28		Better Employment / Opportunity	3	2
Part Time Hires	55	2	New Career	3	3
Part Time Terminations	48		Relocation	3	
CHURNOVERS (PT/FT - Hires/TERMS)	6		Other / Unknown	3	4
Hired & Termed within year - FT/PT	10		Retirement	2	
		3	Work/Life Balance (school, other)	2	
			Not best fit - position/culture	2	
		4	Involuntary Performance	1	
			Resigned In lieu of Termination	0	
			Better Employment / Opportunity	0	
			Other / Unknown	0	

Data is still being compiled on actual businesses/organizations that we lost employees to last year.

#### 7. Examine the opportunity for Bonuses and a bonus structure.

This is being examined and more information will be provided within the FY24 budget.

### April 2023

Question from Councilman Sample:

1. On Pages 4 & 5 of the Combined Budget Summary for both FY 2023 Adopted and FY 2024 Proposed would you list exactly what comprises the transfers of \$(2,478,974) and the \$(4,416,709)? The "transfers in of \$539,913" represent the IT allocation from the W/S and SW Funds? When comparing General Fund Expenditures FY 23/FY 24, am I correct that last year's line items reflects IT allocations but this year's does not? So are the 2023 Adopted and 2024 proposed columns applies to apples?

The "Less transfers" total was incorrect in the combined budget summary. This is due to the system adding the new vacancy savings to the transfers amount. We have created a separate line in the appropriations for

the General Fund and updated the transfer total accordingly. An updated combined budget summary is below, followed by the transfer detail and finally, a calculation showing FY23 with Information Technology and Fleet as departments of the General Fund.

## COMBINED BUDGET SUMMARY

The following provides a summary of the budget for Fiscal Year 2023-2024 across all appropriated funds compared to the budget for Fiscal Year 2022-2023. Greater detail is provided for the General Fund, followed by summary totals for the other funds. in the next section. Further detail is provided throughout the document.

### TOTAL ESTIMATED REVENUE ALL FUNDS

	Revenue/Sources	FY 2023 Adopted	FY 2024 Proposed	Variance (\$)	Variance (%)
GENERAL FUND	General Property Taxes	\$1,449,235	\$1,871,670	422,435	29%
	Other Local Taxes	9,675,138	11,113,121	1,437,983	15%
	Permits & Fees	328,065	288,064	(40,001)	-12%
	Fines & Forfeitures	139,871	77,500	(62,371)	-45%
	Use of Money/Property	128,257	500,000	371,743	290%
	Charges for Services	760,877	1,090,439	329,562	43%
	Miscellaneous Revenue	319,771	221,633	(98,138)	-31%
	State Revenue	2,971,638	2,971,638	-	-
	Transfers in	-	539,913	539,913	-
	Bond proceeds	200,000	-	(200,000)	-100%
	Use of Fund Balance	440,232	4,378,808	3,938,576	895%
	<b>GENERAL FUND TOTAL</b>	<b>\$16,413,084</b>	<b>\$23,052,786</b>	<b>6,639,702</b>	<b>40%</b>
OTHER FUNDS	Capital Projects	\$50,000	\$2,770,359	2,720,359	5441%
	General Asset Replacement	150,000	1,646,350	1,496,350	998%
	Water & Sewer Operating	6,596,935	8,082,832	1,485,897	23%
	Water & Sewer Capital	4,111,102	5,466,700	1,355,598	33%
	Stormwater Management	1,957,867	1,479,428	(478,439)	-24%
	Motor Pool	640,963	-	(640,963)	-100%
	Information Technology	1,638,011	-	(1,638,011)	-100%
	ARPA Fund	2,101,642	3,269,910	1,168,268	56%
	<b>OTHER FUNDS TOTAL</b>	<b>\$17,246,520</b>	<b>\$22,715,579</b>	<b>5,469,059</b>	<b>32%</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$33,659,604</b>	<b>\$45,768,365</b>	<b>\$12,108,761</b>	<b>36%</b>
	<b>LESS TRANSFERS</b>	<b>(2,478,974)</b>	<b>(4,956,622)</b>	<b>(2,477,648)</b>	<b>100%</b>
	<b>TOTAL ESTIMATED REVENUES</b>	<b>\$31,180,630</b>	<b>\$40,811,743</b>	<b>\$9,631,113</b>	<b>31%</b>

**TOTAL APPROPRIATIONS ALL FUNDS**

	Expenditures/Uses	FY 2023 Adopted	FY 2024 Proposed	Variance (\$)	Variance (%)
GENERAL FUND	General Government	\$2,157,328	\$4,664,219	2,506,891	116%
	Public Safety	4,255,790	3,791,492	(464,298)	-11%
	Public Works	4,568,483	5,547,571	979,088	21%
	Parks & Recreation	2,608,455	2,410,203	(198,252)	-8%
	Community Development	1,346,411	1,556,705	210,294	16%
	Contributions	68,354	58,954	(9,400)	-14%
	Nondepartmental	352,645	389,666	37,021	10%
	Debt Service	855,618	824,238	(31,380)	-4%
	Transfers out	200,000	4,416,709	4,216,709	2108%
	Vacancy savings	0	(606,971)	(606,971)	-
	<b>GENERAL FUND TOTAL</b>	<b>\$16,413,084</b>	<b>\$23,052,786</b>	<b>6,639,702</b>	<b>40%</b>
OTHER FUNDS	Capital Projects	\$50,000	\$2,770,359	2,720,359	5441%
	General Asset Replacement	150,000	1,646,350	1,496,350	998%
	Water & Sewer Operating	6,596,935	8,082,832	1,485,897	23%
	Water & Sewer Capital	4,111,102	5,466,700	1,355,598	33%
	Stormwater Management	1,957,867	1,479,428	(478,439)	-24%
	Motor Pool	640,963	-	(640,963)	-100%
	Information Technology	1,638,011	-	(1,638,011)	-100%
	ARPA Fund	2,101,642	3,269,910	1,168,268	56%
	<b>OTHER FUNDS TOTAL</b>	<b>\$17,246,520</b>	<b>\$22,715,579</b>	<b>5,469,059</b>	<b>32%</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$33,659,604</b>	<b>\$45,768,365</b>	<b>\$12,108,761</b>	<b>36%</b>
	<b>LESS TRANSFERS</b>	<b>(2,478,974)</b>	<b>(4,956,622)</b>	<b>(2,477,648)</b>	<b>100%</b>
	<b>TOTAL ESTIMATED APPROPRIATIONS</b>	<b>\$31,180,630</b>	<b>\$40,811,743</b>	<b>\$9,631,113</b>	<b>31%</b>

← added detail  
for vacancy savings

Transfer detail for both years:

**FY 2023 Transfers**

General Fund Transfers out (to capital)	200,000
Motor Pool	640,963
Information Technology	1,638,011
	<u>2,478,974</u>

**FY 2024 Transfers**

General Fund Transfers out (to capital)	4,416,709
Water and Sewer transfer to General Fund (IT/Fleet)	490,830
Stormwater transfer to General Fund (IT/Fleet)	49,083
	<u>4,956,622</u>

Effect of pulling IT and Fleet into General Fund for FY23 for comparison purposes:

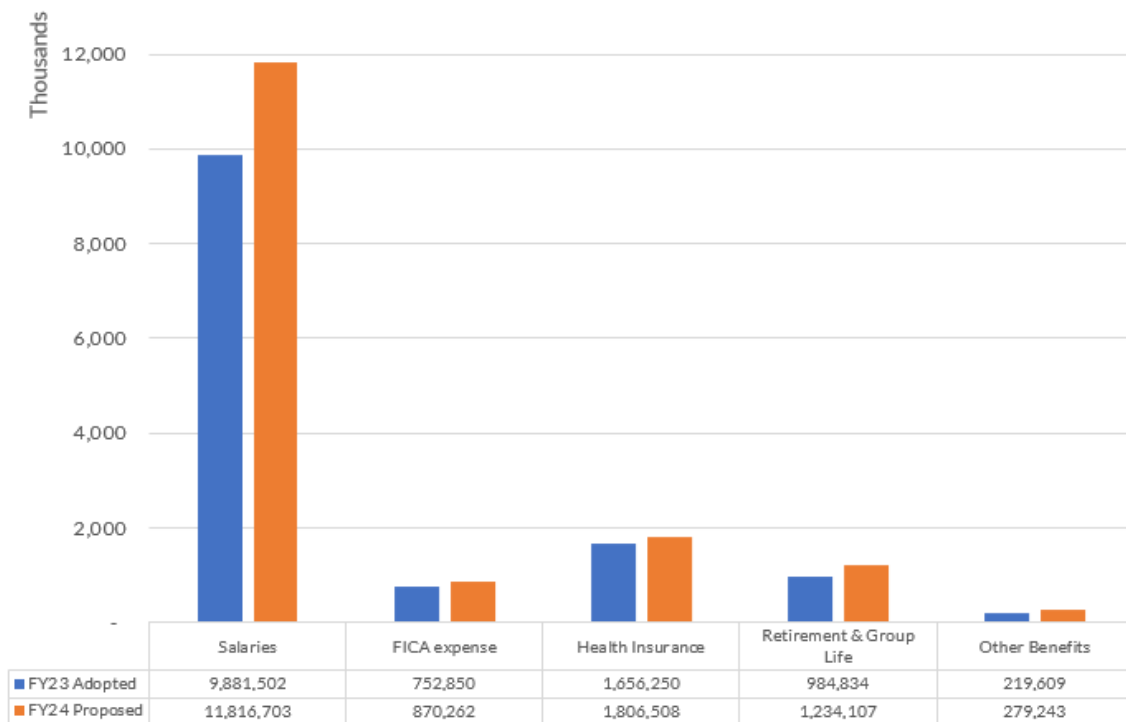
<b><u>FY23 General Fund Total</u></b>	<b>16,413,084</b>
Add: Information Technology total	1,638,011
Add: Motor Pool total	640,963
Less: IT allocation to General Fund	(1,327,077)
Less: MP allocation to General Fund	(539,298)
	<u>16,825,683</u>
 <b>FY24 General Fund Total</b>	 <b>23,052,786</b>
 <b>Increase</b>	 <b>6,227,103</b>
	<b>37.0%</b>

**April 11, 2023 Budget Work Session**

1. **What CIP projects will be funded by debt? Will they be new projects or projects that have already been started and will then be relying on the debt to be able to be finished?**

NewGen and Davenport will provide a presentation to Council in May that will outline the projects that are proposed to be funded by debt.

2. **Total payroll costs in budget compared to last year.**



3. **Job descriptions of all position requests as well as job description of the person they report to. Cost for each position request.**

This will be provided as a separate attachment due to the volume. The following provides the cost impact.

Position	Salary	Benefits	Total
Building Official	\$96,422	\$38,779	\$135,201
Human Capital Generalist	\$72,500	\$33,964	\$106,464
Deputy Town Manager	\$158,472	\$51,270	\$209,741
Economic Development Manager	\$117,202	\$42,962	\$160,164
Communications Manager	\$65,263	\$32,507	\$97,770
Network Engineer	\$87,458	\$36,975	\$124,433
Fitness Supervisor	\$44,073	\$28,241	\$72,314
Upgrade 4 Maintenance Workers from PT to FT (net increase)	\$64,289	\$99,338	\$163,626
<b>Totals</b>	<b>\$786,748</b>	<b>\$353,643</b>	<b>\$1,069,715</b>
Less 10% time-to-hire vacancy savings			-\$106,971
<b>Net impact</b>			<b>\$962,743</b>

4. **Summary of items previously funded by ARPA that will now be captured in Water/Sewer Operating Funds**

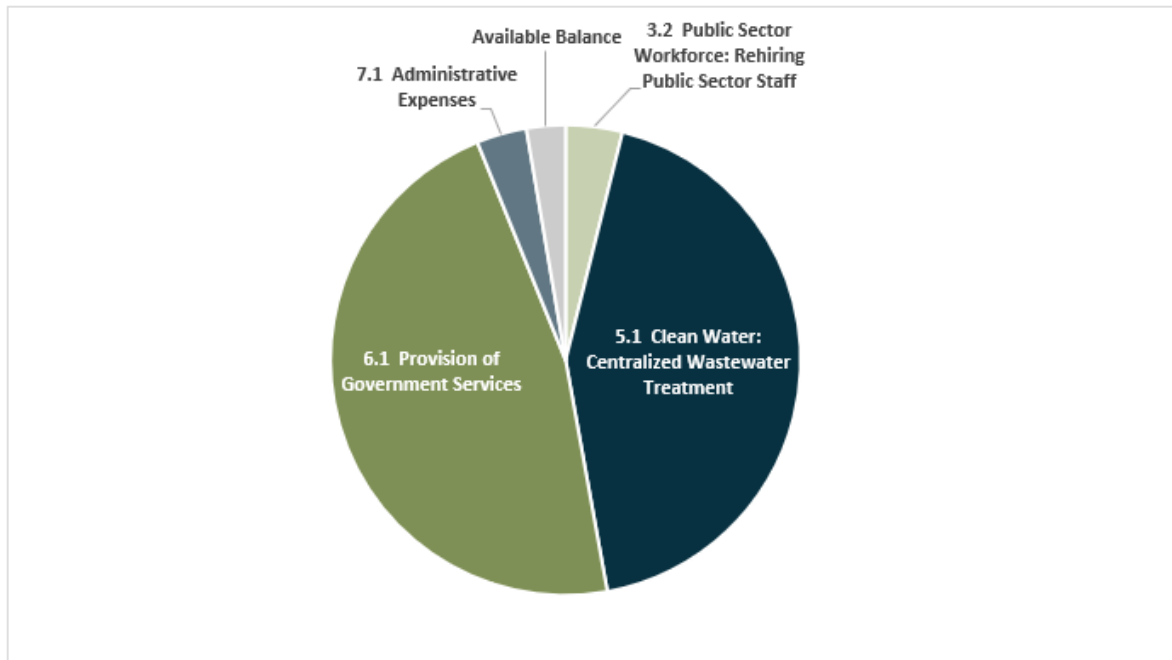
For fiscal year 2024, there are two positions that were funded by ARPA that will now need to be partially funded in the Water and Sewer Operating Fund.

Project Coordinator	Funded by ARPA	Funded by W&S Fund	FY24 cost covered by ARPA	FY24 cost covered in W&S Fund
Assistant Director, Public Utilities	8/15/2022-8/15/2023	8/16/2023-6/30/2024	\$17,044	\$124,989
Project Coordinator	10/11/2022-10/11/2023	10/12/2023-6/30/2024	\$28,043	\$72,110

Both of these positions are funded for one year from the employees' start date by ARPA. Expenses after the one year anniversary are allocated to the Water and Sewer Operating Fund.

5. **ARPA update (Expended, committed, remaining, by category.)**

The project status update is provided as a separate attachment. The chart below shows the amounts allocated by category.



6. **Different totals in summary pages -> more detail on what goes into these.**

Staff will provide a walk-through of the combined budget summary during the presentation.

7. **Impact of increased costs of materials and supplies and how that can impact our ability to serve the town "cost per mile."**

Asphalt costs have increased by 15% in the past year. Chemical costs increased substantially last year and have risen again in the current fiscal year. Specific data points will be provided during the presentation and updated here once compiled.

8. Summary of police department salaries and tenure of officers.

Job Title	Regular Compensation	Overtime Compensation	Total Compensation	Average Tenure (years)	Average Headcount during FY2024
Accreditation Manager	15,578	-	15,578	4	1
Chief of Police	170,624	-	170,624	18	2
Corporal, Police	366,785	15,518	382,302	3	7
Corporal, Police & Detective	66,000	2,103	68,102	7	1
Lieutenant, Police	136,206	15,726	151,932	15	2
Parking Enforcement Officer	23,187		23,187	4	1
Police Officer	552,933	35,386	588,319	2	12
Police Officer/Detective	77,050	88	77,137	4	1
Police Records Clerk	33,648	496	34,144	1	1
Senior Administrative Assistant	47,205	2,463	49,668	15	1
Sergeant, Police	255,525	11,968	267,493	10	4
<b>Total</b>	<b>1,744,741</b>	<b>83,746</b>	<b>1,828,487</b>	<b>8</b>	<b>33</b>

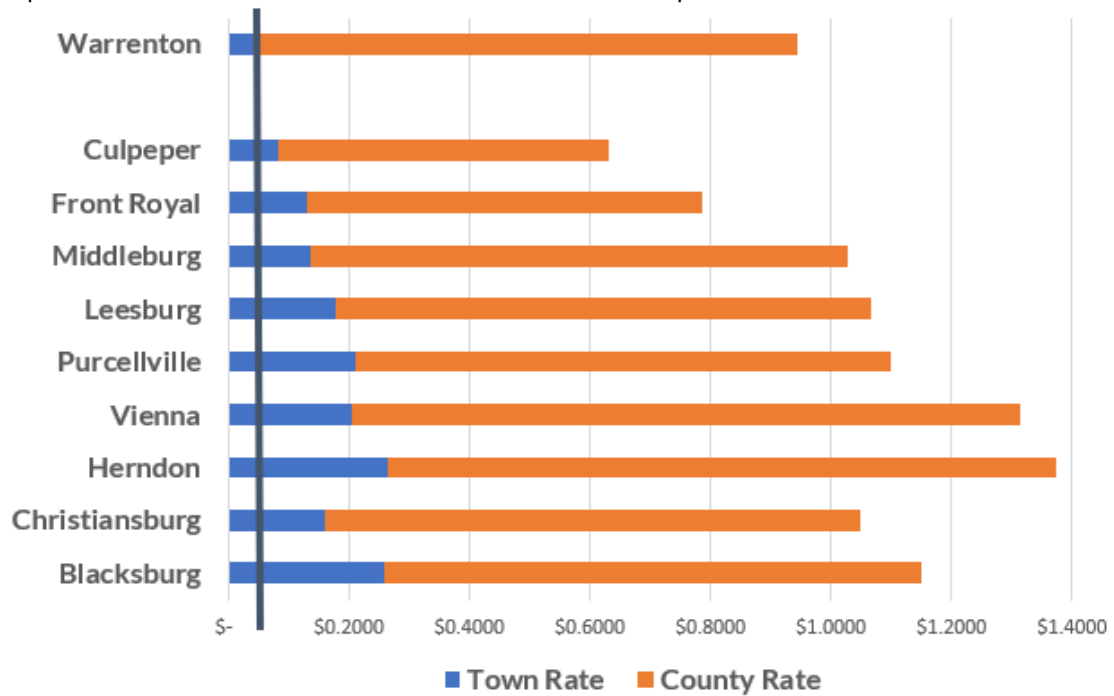
Note: The above table accounts for the 21 paychecks received through 04/07/2023 for fiscal year 2023.

9. Comparison of tax rates to other municipalities (including any overlap with county taxes in our and other municipalities to show total impact that citizens see).

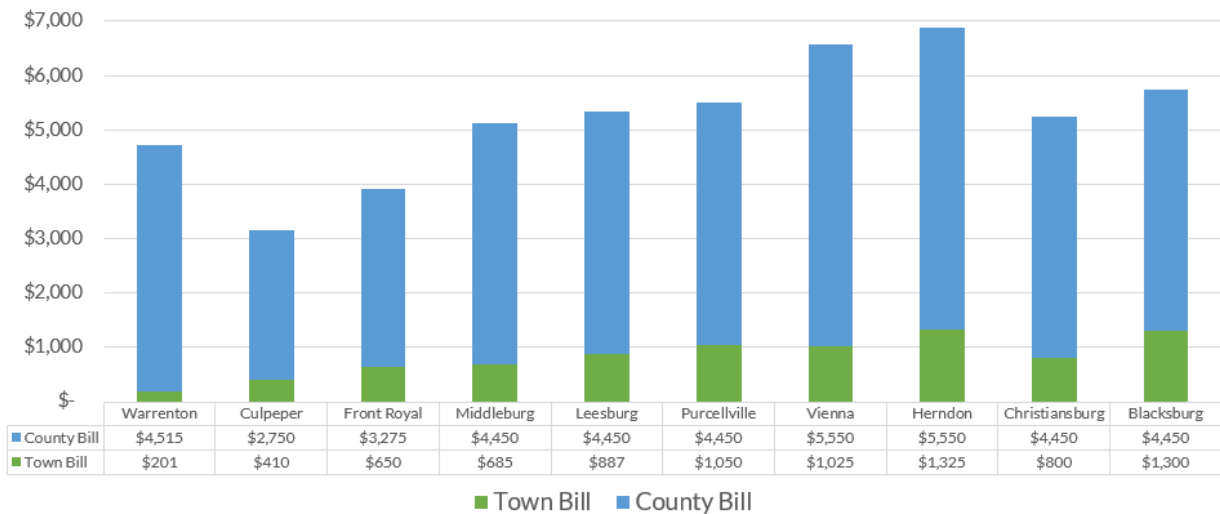
The following chart shows the composite real estate tax rates for our benchmarks, along with the tax bill for various home values:

Town	Town Rate	County Rate	Composite Rate	Town % of Composite	Composite Tax Bill for Home Value:			
					\$250,000	\$500,000	\$750,000	\$1,000,000
Warrenton	\$ 0.0401	\$ 0.9030	\$ 0.9431	4.25%	\$ 2,358	\$ 4,716	\$ 7,073	\$ 9,431
Culpeper	\$ 0.0820	\$ 0.5500	\$ 0.6320	12.97%	\$ 1,580	\$ 3,160	\$ 4,740	\$ 6,320
Front Royal	\$ 0.1300	\$ 0.6550	\$ 0.7850	16.56%	\$ 1,963	\$ 3,925	\$ 5,888	\$ 7,850
Middleburg	\$ 0.1369	\$ 0.8900	\$ 1.0269	13.33%	\$ 2,567	\$ 5,135	\$ 7,702	\$ 10,269
Leesburg	\$ 0.1774	\$ 0.8900	\$ 1.0674	16.62%	\$ 2,669	\$ 5,337	\$ 8,006	\$ 10,674
Purcellville	\$ 0.2100	\$ 0.8900	\$ 1.1000	19.09%	\$ 2,750	\$ 5,500	\$ 8,250	\$ 11,000
Vienna	\$ 0.2050	\$ 1.1100	\$ 1.3150	15.59%	\$ 3,288	\$ 6,575	\$ 9,863	\$ 13,150
Herndon	\$ 0.2650	\$ 1.1100	\$ 1.3750	19.27%	\$ 3,438	\$ 6,875	\$ 10,313	\$ 13,750
Christiansburg	\$ 0.1600	\$ 0.8900	\$ 1.0500	15.24%	\$ 2,625	\$ 5,250	\$ 7,875	\$ 10,500
Blacksburg	\$ 0.2600	\$ 0.8900	\$ 1.1500	22.61%	\$ 2,875	\$ 5,750	\$ 8,625	\$ 11,500

This provides a visual of how our real estate tax rate compares to others:



This provides a comparison of the composite real estate tax bill for a home valued at \$500,000 across our benchmarks:





The following table shows the personal property tax rates for our benchmarks, along with the applicable County rate, and a composite rate:

	TOWN				COUNTY			COMPOSITE		
	Personal	Business	Machinery & Tools	VL Fee	Personal	Business	Machinery & Tools	Personal	Business	Machinery & Tools
Warrenton	\$ 1.00	\$ 1.00	\$ 1.00	\$ 25.00	\$ 3.45	\$ 3.45	\$ 3.45	\$ 4.45	\$ 4.45	\$ 4.45
Culpeper	\$ 0.75	\$ 1.00	\$ 0.80	\$ -	\$ 3.00	\$ 3.50	\$ 2.00	\$ 3.75	\$ 4.50	\$ 2.80
Front Royal	\$ 0.64	\$ 0.64	\$ 0.64	\$ 25.00	\$ 3.80	\$ 4.00	\$ 2.05	\$ 4.44	\$ 4.64	\$ 2.69
Middleburg	\$ 1.00	\$ 1.00	\$ 1.00	\$ 25.00	\$ 4.15	\$ 4.15	\$ 2.75	\$ 5.15	\$ 5.15	\$ 3.75
Leesburg	\$ 1.00	\$ 1.00	\$ 1.00	\$ 25.00	\$ 4.15	\$ 4.15	\$ 2.75	\$ 5.15	\$ 5.15	\$ 3.75
Purcellville	\$ 1.05	\$ 0.55	\$ 0.55	\$ 25.00	\$ 4.15	\$ 4.15	\$ 2.75	\$ 5.20	\$ 4.70	\$ 3.30
Vienna	\$ -	\$ -	\$ -	\$ 33.00	\$ 4.57	\$ 4.57	\$ 2.00	\$ 4.57	\$ 4.57	\$ 2.00
Herndon	\$ -	\$ -	\$ -	\$ 25.00	\$ 4.57	\$ 4.57	\$ 2.00	\$ 4.57	\$ 4.57	\$ 2.00
Christiansburg	\$ 0.45	\$ 0.45	\$ 0.45	\$ 32.00	\$ 2.55	\$ 2.55	\$ 1.82	\$ 3.00	\$ 3.00	\$ 2.27
Blacksburg	\$ -	\$ -	\$ -	\$ 25.00	\$ 2.55	\$ 2.55	\$ 1.82	\$ 2.55	\$ 2.55	\$ 1.82

Staff will provide various options for different rate categories during the work session.

**Please note that other questions have been received from Council members but there was not enough time to include them in this update. Another update will be provided prior to the May meeting.**

**STAFF RECOMMENDATION**

**Fiscal Impact**

**Legal Impact**

**ATTACHMENTS**

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