



Office of the Town Manager  
Frank Cassidy

#### Warrenton Town Council

Carter Nevill, Mayor  
Roy Francis, Ward 1  
William Semple, Ward 2  
Larry Kovalik, Ward 3  
Michele O'Halloran, Ward 4  
Eric Gagnon, Ward 5  
Paul Mooney, At Large  
David McGuire, At Large

# STAFF REPORT

<b>Council Meeting Date:</b>	November 12, 2025
<b>Agenda Title:</b>	Human Capital Department Financial Overview
<b>Requested Action:</b>	For information only
<b>Department / Agency Lead:</b>	Finance & Procurement
<b>Staff Lead:</b>	Brooke Campbell, Budget Manager

## EXECUTIVE SUMMARY

Each month from August through January we will provide financial overviews of one or more departments as part of the council meeting agenda. The purpose of the financial overview is to provide a detailed look into each department's budget. Each financial overview will contain line-by-line detail on the relevant department's budget, a chart summarizing the trend in actual expenditures, and a chart summarizing budget versus actual spending. Departments will provide separate reports and presentations detailing their operations.

As a result, each department will have the opportunity to present, and the council will have the opportunity to review their financial information before the delivery of the proposed budget on April 1st.

## BACKGROUND

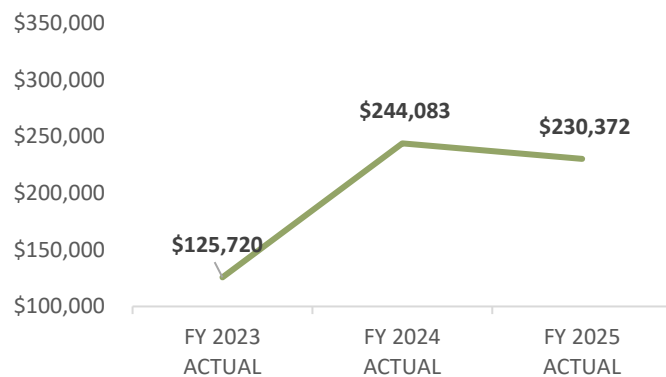
The human capital department is part of the General Government Administration functional area for budgetary purposes. The human capital budget captures the cost of operating the department as well as 75% of the cost of the department's two (2) employees (with the remaining 25% being captured in the Water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

The below tables and charts provide a financial summary of the human capital department.

## Expenditure

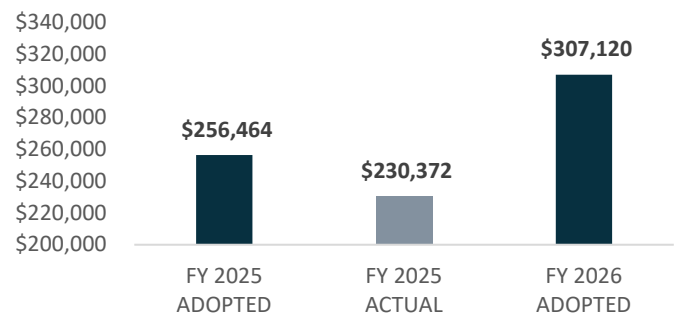
ACCOUNT NAME	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 ACTUAL	FY 2026 ADOPTED
PERSONNEL SUBTOTAL	93,445	194,026	223,414	207,253	238,170
WELLNESS CENTER SET UP FEE	-	-	5,000	-	5,000
PROFESSIONAL SERVICES	30,086	35,773	15,000	15,338	51,400
POSTAGE	-	150	750	116	750
TRAVEL	-	129	1,500	120	500
TRAINING	205	12,428	8,000	34	8,000
MEMBERSHIPS & DUES	540	1,077	1,500	1,076	1,500
PURCHASING	1,444	500	1,300	6,434	1,800
<b>TOTAL</b>	<b>\$ 125,720</b>	<b>\$ 244,083</b>	<b>\$ 256,464</b>	<b>\$ 230,372</b>	<b>\$ 307,120</b>

### Actual Expenditure Trend



In FY 2024, expenses increased 94.1% or \$118,364 over FY 2023. FY 2025 expenses have decreased by 5.6% or \$13,711 over FY 2024.

### Expenditure FY 2025 vs FY 2026



In FY 2025, the total adopted budget for the human capital department was \$256,464. FY 2025 expenses totaled \$230,372. The FY 2026 adopted budget for the department is \$307,120.

## STAFF RECOMMENDATION

## ATTACHMENTS

None.