We pair airmen with host families in the community so they can get a sense of what it's like living in Hampton and also build relationships."

- BRUCE STURK, ADOPT AN AIRMAN PROGRAM

HAMPTON VA
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# General Information

## Table of Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organization Chart</td>
<td>2 - 2</td>
</tr>
<tr>
<td>Department Head Listing</td>
<td>2 - 3</td>
</tr>
<tr>
<td>City Profile</td>
<td>2 - 5</td>
</tr>
<tr>
<td>Historical Timeline</td>
<td>2 - 7</td>
</tr>
<tr>
<td>Organizational Policy Framework</td>
<td>2 - 15</td>
</tr>
<tr>
<td>Budget Development Process</td>
<td>2 - 18</td>
</tr>
<tr>
<td>Working Calendar</td>
<td>2 - 20</td>
</tr>
<tr>
<td>Budget Policies and Practices</td>
<td>2 - 21</td>
</tr>
<tr>
<td>Summary of Budget Related Legal Require</td>
<td>2 - 24</td>
</tr>
<tr>
<td>City Attorney's Memorandum</td>
<td>2 - 25</td>
</tr>
<tr>
<td>Business Team</td>
<td>Department Name</td>
</tr>
<tr>
<td>-------------------------------------------------</td>
<td>------------------------------------------------------</td>
</tr>
<tr>
<td><strong>Constitutional, Judicial and Electoral Offices</strong></td>
<td></td>
</tr>
<tr>
<td>~ Constitutional</td>
<td>Clerk of the Circuit Court</td>
</tr>
<tr>
<td></td>
<td>City Sheriff and Jail</td>
</tr>
<tr>
<td></td>
<td>City Treasurer</td>
</tr>
<tr>
<td></td>
<td>Commissioner of the Revenue</td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td>~ Judicial</td>
<td>Circuit Court</td>
</tr>
<tr>
<td></td>
<td>General District Court</td>
</tr>
<tr>
<td></td>
<td>Juvenile and Domestic Relations Court</td>
</tr>
<tr>
<td></td>
<td>Office of the Magistrate</td>
</tr>
<tr>
<td>~ Electoral Office</td>
<td>Electoral Board and Voter Registrar</td>
</tr>
<tr>
<td><strong>Economic Vitality and Neighborhoods</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Assessor of Real Estate</td>
</tr>
<tr>
<td></td>
<td>Community Development</td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td></td>
<td>Economic Development</td>
</tr>
<tr>
<td><strong>Infrastructure</strong></td>
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</tr>
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<td></td>
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</tr>
<tr>
<td></td>
<td>Public Works:</td>
</tr>
<tr>
<td></td>
<td>~ Administration</td>
</tr>
<tr>
<td></td>
<td>~ Drainage Maintenance</td>
</tr>
<tr>
<td></td>
<td>~ Engineering</td>
</tr>
<tr>
<td></td>
<td>~ Facilities Maintenance</td>
</tr>
<tr>
<td></td>
<td>~ Parking Facilities</td>
</tr>
<tr>
<td></td>
<td>~ Streets and Roads</td>
</tr>
<tr>
<td></td>
<td>~ Traffic Engineering</td>
</tr>
<tr>
<td><strong>Leisure Services</strong></td>
<td>Hampton History Museum</td>
</tr>
<tr>
<td></td>
<td>Parks, Recreation and Leisure Services:</td>
</tr>
<tr>
<td></td>
<td>~ Recreation Division</td>
</tr>
<tr>
<td></td>
<td>Public Library</td>
</tr>
<tr>
<td><strong>Public Safety</strong></td>
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<td></td>
<td>Emergency Management</td>
</tr>
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<td></td>
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<td>Police Division</td>
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<td>Police Division - Animal Control</td>
</tr>
<tr>
<td>Business Team</td>
<td>Department Name</td>
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<td>Quality Government</td>
<td>311 Citizen Contact Center</td>
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<tr>
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<td>Citizens' Unity Commission</td>
</tr>
<tr>
<td></td>
<td>City Attorney</td>
</tr>
<tr>
<td></td>
<td>City Manager</td>
</tr>
<tr>
<td></td>
<td>~ Budget Division</td>
</tr>
<tr>
<td></td>
<td>Finance</td>
</tr>
<tr>
<td></td>
<td>~ Consolidated Procurement</td>
</tr>
<tr>
<td></td>
<td>Human Resources</td>
</tr>
<tr>
<td></td>
<td>Independent Auditor</td>
</tr>
<tr>
<td></td>
<td>Information Technology</td>
</tr>
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<td>Internal Audit</td>
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<td></td>
<td>Marketing &amp; Outreach</td>
</tr>
<tr>
<td></td>
<td>Municipal Council</td>
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<tr>
<td>Youth and Families</td>
<td>Court Service Unit</td>
</tr>
<tr>
<td></td>
<td>Hampton Health Department</td>
</tr>
<tr>
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<td>Human Services:</td>
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<td>~ Social Services</td>
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<td>~ Youth, Education and Family Services</td>
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</tr>
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</tr>
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<td>Information Technology</td>
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</tr>
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<td>Hampton Coliseum/Arts Commission</td>
</tr>
<tr>
<td></td>
<td>Hampton Roads Convention Center</td>
</tr>
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<td>The Hamptons Golf Course</td>
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<tr>
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<td>Woodland Road Golf Course</td>
</tr>
<tr>
<td>Public Works Funds</td>
<td>Solid Waste Management</td>
</tr>
<tr>
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<td>Stormwater Management</td>
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<tr>
<td>Special Revenue Funds</td>
<td>Community Development Block Grant</td>
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<td>~ Parks, Recreation and Leisure Services</td>
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<td>Economic Development Fund</td>
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</tbody>
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Location

Hampton, Virginia occupies 54.7 square miles of land and 17.3 square miles of water on the Virginia Peninsula in the Hampton Roads region. It is about halfway between Williamsburg and Virginia Beach. On Hampton’s northeast border is the Chesapeake Bay; to the west is Newport News and to the south is the Hampton Roads harbor. The City’s average elevation is 20 feet above sea level. Hampton is about 75 miles southeast of Richmond and 175 miles south of Washington, D.C.

Population Trends

<table>
<thead>
<tr>
<th>Year</th>
<th>Population</th>
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<tbody>
<tr>
<td>1980</td>
<td>122,617</td>
</tr>
<tr>
<td>1990</td>
<td>133,793</td>
</tr>
<tr>
<td>2000</td>
<td>146,437</td>
</tr>
<tr>
<td>2010</td>
<td>137,436</td>
</tr>
<tr>
<td>2016</td>
<td>134,669</td>
</tr>
<tr>
<td>2017</td>
<td>136,743</td>
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</table>

Population Density

2017: 2,500 people/square mile

Income

Per Capita Income: $27,053

Number of Public Schools

- Early Childhood Center: 1
- Elementary K-5 (includes 1 magnet, 2 fundamental schools and 1 school for the arts): 18
- Gifted Center (Grades 3 through 8): 1
- Pre-K-8 School: 2
- Middle School (includes 1 fundamental and 1 magnet): 5
- High Schools (each including a specialized academic): 4
- Alternative Schools (The Adult and Alternative Learning Center, Bridgeport Academy, and Adult Education, GED): 3

Public School Enrollment

Students: 19,662
Teachers: 1,503

Higher Education

Thomas Nelson Community College
Full-Time Enrollment: 529
Part-time Enrollment: 1,299

Hampton University
Undergraduate Enrollment: 3,672
<table>
<thead>
<tr>
<th>Graduate/Professional Enrollment</th>
<th>649</th>
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<tr>
<td>First-time Entering Freshman</td>
<td>922</td>
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**Building Activity**

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<tr>
<th>Permits</th>
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<tr>
<td>Inspections</td>
<td>4,023</td>
</tr>
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**Leading Employers**

<table>
<thead>
<tr>
<th>Leading Employers</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Hampton</td>
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<tr>
<td>Howmet Castings &amp; Service, Inc.</td>
</tr>
<tr>
<td>Commonwealth of Virginia</td>
</tr>
<tr>
<td>National Aeronautics/Space Administration</td>
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<tr>
<td>Department of Defense</td>
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<tr>
<td>Riverside Regional Medical Center</td>
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<tr>
<td>Hampton City School Board</td>
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<tr>
<td>Sentara Health Systems</td>
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<tr>
<td>Hampton-Newport News Community Services Board</td>
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<tr>
<td>Veterans Affairs</td>
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<tr>
<td>Hampton University</td>
</tr>
</tbody>
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**Labor Force**

<table>
<thead>
<tr>
<th>Labor Force</th>
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<tbody>
<tr>
<td>Civilian Labor Force</td>
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<tr>
<td>Employed Workers</td>
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<tr>
<td>Unemployment Rate (FY 2018)</td>
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<tr>
<td></td>
</tr>
<tr>
<td>63,784</td>
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<tr>
<td>60,901</td>
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<td>4.30%</td>
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</tbody>
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**Fire Protection**

<table>
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<tr>
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<tbody>
<tr>
<td>Number of Stations</td>
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<td>11</td>
</tr>
</tbody>
</table>

**Parks, Recreation and Leisure Services**

<table>
<thead>
<tr>
<th>Parks, Recreation and Leisure Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amphitheater</td>
</tr>
<tr>
<td>City and Neighborhood Parks</td>
</tr>
<tr>
<td>Community Centers</td>
</tr>
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<td>Fitness Trails</td>
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<td>Public Beaches</td>
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<td>Public Golf Courses</td>
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<td>1</td>
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<td>21</td>
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</table>

**Data Source:**

- An Overview of Hampton City Schools
- City of Hampton 2018 Comprehensive Annual Finance Report (CAFR)
- City of Hampton Department of Development December 2018
- Hampton University, Facts and Figures - Fall 2018, Office of the Registrar, Office of Admissions and Institutional Data Analyses
- Thomas Nelson Community College, Institutional Research and Effectiveness Office, Fall 2018 Enrollment - Hampton Residents
- United States Census Bureau - QuickFacts - 2013-2017
- Virginia Employment Commission
- Virginia Labor Market Information (VLMI)
The City of Hampton is the oldest continuous English-speaking settlement in America. Its history traces back to the Indian village of Kecoughtan, which was visited in 1607 by the first permanent English colonists before they continued up the James River to settle in Jamestown. The following historical timeline highlights just some of the major milestones and events that have occurred in the City’s past up to the present day.

1570: A Spanish expedition arrives at Point Comfort, before establishing a mission in present-day York County. The natives massacred the colonizers in 1571, with only one boy escaping to tell the story.

1606: Under command of Christopher Newport, 105 men embarked in vessels to form the first colony of Virginia.

1607: English settlers visit the village of the Kecoughtan Indians, a tribe included in the Powhatan Confederacy, for several days before sailing up the James River to found Jamestown.

1609: English colonists from Jamestown led by Capt. John Ratcliffe construct a fort on Point Comfort which they called Fort Algernourne.

1610: Virginia Company officials lead an expedition to conquer Kecoughtan, mounting a surprise attack that killed many of the Kecoughtan Indians and drove the remaining survivors out of the area. The English settlement later known as Hampton begins with the construction of Fort Henry and Fort Charles.

1611: Fort Algernourne burns to the ground, but is soon rebuilt.

1619: The first documented Africans to arrive on English occupied territory in what would become North America landed at Point Comfort in Hampton, Virginia, today’s Fort Monroe.

1620: Buckroe: “Frenchmen sent over to plant mulberry trees and grapevines settled here.”

1632: With Fort Algernourne having fallen into disrepair, a second fort is built at Point Comfort. Its name has not survived.

1634: Benjamin Syms bequeaths land for the founding of the first free school in America - the Syms Free School. The exact date of its opening is not known, however, it was believed to be in existence for several years prior to 1647 when a letter was written to England informing them of “a free school.”

1659: Thomas Eaton, a physician who lived in Hampton, bequeaths land and property to educate children. This led to the opening of the Eaton Charity School.

1667: The second fort at Point Comfort is destroyed by a “Great Storm,” one of the most severe hurricanes ever to strike Virginia, with a twelve-foot storm surge drowning cattle, destroying buildings, and causing many to flee inland.

1718: A Virginia military expedition launched from Hampton engages the pirate Blackbeard in battle in coastal North Carolina, resulting in the pirate’s death and the hanging of his decapitated head from one of the ship’s spars on the return voyage.

1726: George Wythe is born in what is now Hampton. The first law professor in English North America, Wythe is the teacher of Thomas Jefferson and John Marshall. As a delegate to
Congress, Wythe becomes a signer of the Declaration of Independence.

1728: A third fort is erected at Old Point Comfort, called Fort George. It would be destroyed by a hurricane in 1749, which brought four feet of water to the streets of Hampton, with trees uprooted, torrents of rain, drownings, and destruction of buildings.

1774: A “navigational beacon” or warning light for shipping is installed at Old Point Comfort. It would be replaced in 1803 with the Old Point Lighthouse, the second oldest lighthouse still standing in the Chesapeake Bay region.

1803: A citizens’ petition to merge the Syms Free School with the Eaton Charity School, and move the school from rural Elizabeth City County into Hampton, is filed with the Virginia General Assembly. The petition passes, despite protests from some rural areas, and the new school opened in 1805 as Hampton Academy.

1819: Construction is begun on Fort Monroe, atop the ruins of Fort George at Old Point Comfort. Named for President James Monroe, and designed by Simon Bernard, it would become the largest masonry fort and largest moated fort in North America.

1821: The Hygeia Hotel is constructed at Old Point Comfort, at first as a residence for workers building Fort Monroe. It soon becomes a major resort hotel and is greatly enlarged. It was destroyed during the Civil War because it obstructed the fort’s firing sightlines, but a newer and grander second Hygeia Hotel was authorized in 1868.

1831: Stationed as an engineer at Fort Monroe, 2d. Lt. Robert E. Lee aids in the fort’s completion, and in the construction of Fort Calhoun, built on a man-made island a mile offshore in Hampton Roads harbor. During the Civil War, the latter would be renamed Fort Wool.

1855: Col. John B. Cary, formerly principal of Hampton Academy, purchases adjacent land upon which to construct what would soon become known as the Hampton Military Academy.

1861: Maj. Gen. Benjamin F. Butler grants contraband status to escaping slaves, allowing them to remain near Fort Monroe and work for the Union army instead of their enslavers. Fort Monroe became known to African Americans as “Freedom’s Fort”.

Most of the town of Hampton is burned to the ground by Confederate troops. Hundreds of escaped slaves, or contrabands, build cabins near the ruins over the next four years.

1862: The Battle of Hampton Roads is fought in Hampton Roads harbor between two ironclads, the CSS Virginia (formerly the USS Merrimack) and the USS Monitor. The first struggle between metal ships ends in a hard-fought draw.

1867: The Hampton Normal and Agricultural Institute is founded, to help educate freed slaves. It is now known as Hampton University.

1870: The southern branch of the National Home for Disabled Volunteer Soldiers opens its doors in Hampton for convalescing Union Civil War veterans. It is known today as the Hampton VA Medical Center.
1890: Groundbreaking is begun for the Chamberlin Hotel, a second grand resort hotel at Old Point Comfort, built by entrepreneur John B. Chamberlin. It would perish in a spectacular fire in 1920. In 1928 a new fireproof 300-room Chamberlin-Vanderbilt Hotel would open, though the “Vanderbilt” would soon be dropped from its name.

1891: The Hampton Training School for Nurses and the Dixie Hospital are founded by Alice Mabel Bacon on the campus of Hampton Institute, where she was a faculty member.

1894: Buckroe Beach becomes an even more popular vacation resort thanks to the extension of the electric streetcar line of the Buckroe, Phoebus, and Hampton Railway Company to the beach.

1896: The first issue of the Daily Press is published. Several other newspapers had attempted publication on the Virginia Peninsula, but they failed while the Daily Press is still being printed.

1902: A parade and a half-holiday from work marks the opening of Hampton’s new elementary school, the Syms-Eaton Academy. It replaced the Hampton Academy.

1908: Built as a “high-class motion picture and vaudeville house,” the American Theater opens in Phoebus. An architectural masterpiece, it is the last of the Hampton’s four original movie theaters and is now used by the performing arts.

1916: Thanks to the leadership of Hampton Clerk of Courts Harry H. Holt and his associates, Nelson S. Groome, Hunter R. Booker, and Frank W. Darling, land is procured along Back River and designated Langley Flying Field, named after aviation pioneer Samuel P. Langley. Now known as Langley Air Force Base, it is the oldest continually active military airbase in the United States.

1917: The governmental agency charged with aircraft engineering and development, the National Advisory Committee for Aeronautics (NACA), opens its offices and wind-tunnel experimental facilities at Langley Flying Field. In 1958, the agency is renamed the National Aeronautics and Space Agency (NASA) because it is given additional spaceflight design duties.

1919: Hampton’s black community pays $2500 to Elizabeth City County toward the purchase of land for, and construction of, Union Street School, a school to be used by African-American children built close to downtown Hampton.

1920: A carousel or merry-go-round is built by the Philadelphia Toboggan Company for the Buckroe Beach Amusement Park. It boasts 48 horses and two chariots, handcrafted by Russian, German, and Italian immigrant artisans. In 1985, the City of Hampton would purchase it and place it in a downtown pavilion, after the closing of the amusement park.

1925: The Phoebus Chamber of Commerce successfully proposes that ferry service from Old Point Comfort across Hampton Roads to Willoughby Spit be introduced.

1925: Hampton resident Grace Taylor Armstrong donates $26,000 for the construction of a public library in memory of her father, Charles H. Taylor, the innovative editor of the Boston Globe. The library opens in 1926. When the City of Hampton builds a larger public library next door, it becomes the Charles H. Taylor Arts Center.
1926: The first Hampton Cup Regatta is held. It is the oldest continuously run hydroplane race in the United States.

1931: The first class of nursing students earns diplomas from Hampton Institute following a three-year program of study.

1931: Local black residents apply for a federal grant to build a subsistence homestead, a planned community whose residents will grow much of their own food. The Newport News Homestead is built in Elizabeth City County, now Hampton. The neighborhood is soon renamed Aberdeen Gardens, and it is the first such project built by blacks for blacks.

1938: Construction is started on King Street for a new City Hall in Hampton; it opens in 1939. When a new nine-story City Hall is completed in 1976, the old building is used to house a Juvenile Court and a detention center. A new Juvenile and Domestic Relations Court was completed in 2002, and the building is now an apartment facility.

1946: Tactical Air Command (TAC) was established at Langley Air Force Base.

1952: Hampton consolidates with Elizabeth City County and the Town of Phoebus to become a city of the first class. A later vote, to consolidate with the City of Newport News and Warwick County in 1958, is defeated at the polls.

1954: The last scheduled passenger train rolls over the Chesapeake & Ohio Railroad tracks in Hampton.

1957: The Hampton Roads Bridge-Tunnel opens, a 3.5 mile two-lane structure replacing a ferry system between Hampton and Norfolk. The toll facility cost $44 million to build. When the construction loans are repaid, the toll is removed. Later a second tunnel and set of bridges are added.

1959: The Mercury 7 astronauts receive their original spaceflight training at NASA Langley.

1967: Thomas Nelson Community College named in honor of Thomas Nelson, Jr., who was a signer of the Declaration of Independence and early colonial governor of the Commonwealth, opened and 1,232 students enrolled.

1970: The Hampton Coliseum opens. The venue has a maximum seating capacity of 13,000 and features nearly 85,000 square feet of floor space.

1973: Fort Monroe becomes the home to U.S. Army Training and Doctrine Command (TRADOC).

1977: A new City Hall is dedicated in downtown Hampton.

1979: The first Hampton Bay Days Festival is held, presented by Hampton’s merchants and the Citizens Program for Chesapeake Bay.
1991: After the City’s purchase of the Buckroe Beach Carousel, a group of local residents help to finance repairs and a complete restoration before it is reopened for public use in a new downtown pavilion.

1992: The Virginia Air and Space Center opens in Hampton.

2000: OpSail (Operation Sail) 2000, the largest tall ship and maritime event in modern history, is held in Hampton Roads, as well as in several other U.S. ports. The first “Blackbeard Festival” takes place simultaneously along Hampton’s waterfront.

2002: Historic Hampton neighborhood Aberdeen Gardens is named Neighborhood of the Year by Neighborhoods USA. Also, Hampton is given the All-American City designation by the National Civic League – the second time the city has been so honored, following a 1972 award.

2002: The new Juvenile and Domestic Relations Court was dedicated.

2002: Sentara Careplex Hospital opens in Hampton. It is a technologically advanced acute care medical facility.

2003: The Hampton History Museum opens, tracing over four centuries of history.

2003: Hurricane Isabel, traveled along the Atlantic Coastline causing substantial damage to the Outer Banks in North Carolina and the Hampton Roads area. (photo: flooding at Langley AFB, in Hampton).


2005: Langley Field becomes the home of 26 F-22 Raptor aircraft, which form the heart of a Raptor Demonstration Team, traveling worldwide to perform difficult air combat maneuvers.

2006: Construction starts to redevelop the Coliseum Mall into the Peninsula Towne Center.

2007: Hampton University breaks ground for the nation’s sixth and largest proton cancer treatment center.
2008:
Boo Williams Sports Complex opened its state-of-the-art multi-purpose facility with a six-lane 200-meter indoor track; floor surface for 8 volleyball courts; four indoor field hockey courts and two pavilions housing 8 basketball courts.

2009:
The new Buckroe Fishing Pier opens, replacing the one destroyed in 2003 by Hurricane Isabel.

2009:
The Hampton Teen Center opens, a 45,000-square foot facility for youth recreation and development.

2010:
The largest economic development project in Hampton’s history to date, the 1.1 million square foot Peninsula Town Center opens. It is a major new employer and shopping/office/residential location.

2010:
NASA Langley breaks ground for a $1.7 million Hydro Impact Basin, to validate and certify that future space vehicles, such as NASA’s Orion crew module, are safe for water landings.

2010:
As a result of the 2005 Base Realignment and Closing law (BRAC), Langley Air Force Base and Fort Eustis are merged into Joint Base Langley-Eustis. Langley re-establishes the 633rd Air Base Wing, serving units of both the Army and the Air Force.

2011:
As part of Langley's space legacy, the final launch of NASA's Space Shuttle Program occurs. Langley has been involved with space exploration for 30 years.

2011:
A commemorative statue commissioned by Hampton’s 400th Anniversary Committee is dedicated in downtown’s Carousel Park. The statue forms a lasting tribute to the various communities, native, black and white, who have worked to keep Hampton a living community for four centuries and beyond.

2012:
During the first day of OpSail 2012 and Hampton’s “Blackbeard Festival”, an unexpected EF-1 tornado crosses Hampton Roads and devastates several neighborhoods in Hampton, causing $4.3 million in damage along a 3.5-mile path.

2012:
New Fire Station 11 has its grand opening.

2012:
The White House welcomes 13 Local Innovation Champions of Change from Hampton, including City Manager Mary Bunting. They are recognized for having committed themselves to create a more open
and innovative government through entrepreneurship.

2013: Hampton Mayor Molly Joseph Ward travels to Capitol Hill to testify in support of the Antiquities Act, which enabled President Barack Obama to designate portions of Fort Monroe as a National Monument. Fort Monroe was decommissioned as a military base in 2011 after serving in that capacity since 1819.

2013: Hampton holds a citizens’ meeting to begin discussion of how to reuse the George Wythe Elementary School building, which was opened and used for educational purposes since 1937.

2014: Hampton holds its first Heritage Day event at Fort Monroe, to celebrate the three cultures (Indian, African-American, and European) which shaped the local community. The initial representatives of the latter two groups first touched the soil of Virginia at Old Point Comfort.

2014: In its eighteenth major archaeological dig in the past century, Hampton city officials authorize an excavation near the corner of Lincoln Street and Armistead Avenue to seek remains of the Grand Contraband Camp which existed in the area during and after the Civil War. Many contrabands, or escaping slaves, built a town of wooden shanties just outside the ruins of Hampton, which had been burned by the Confederates in 1861.

2014: A historic marker is dedicated on Chesapeake Avenue, remembering the War of 1812’s British invasion and week-long occupation of Hampton, in October 1813.

2015: On July 20, 2015, Slide the City turned the Booker T. Washington Bridge into a 1,000 foot waterslide. This event was a part of the Choose Hampton campaign aimed at building pride and excitement within the community as well as highlight the great things going on within the City.

2015: USA TODAY named Hampton's “Blackbeard Festival” one of the top five private festivals in the U.S.

2016: Dedication of the new Circuit Court building at 237 King Street as was praised by Virginia Supreme Court Justice S. Bernard Goodwyn as a place where all residents can find justice.

2017: The 100th Anniversary of the National Aeronautics and Space Administration (NASA) Research Center.

2017: A national developer has acquired and plans to invest $60 million in renovations and redevelopment of the aging Riverdale Shopping Center in the Coliseum Central area. Mark Senn, president of Southeastern Development Associates, said the company would begin with redevelopment and improvements “almost immediately.” Plans for the 50-acre center, which was built in the 1960s, include construction of new retail space and significant exterior and interior renovations. The center will be renamed Riverpointe. Renovations were also announced for nearby Coliseum Crossing.

2017: Plans for two new hotels were announced: A Hyatt Place near Hampton Coliseum; a hotel in Peninsula Town Center. Additionally, the downtown Crowne Plaza will be renovated and reflagged into the new boutique Tapestry Collection by Hyatt.

2017: Hampton’s I Value Budget input program was named one of seven top finalists in the Ash Center for Democratic Governance and Innovation at the
John F. Kennedy School of Government, Harvard University.

2017: Hampton resident Katherine Johnson — along with NASA’s other “human computers” — received national recognition in the book and movie “Hidden Figures.” The math prodigy who became a “human computer” at NASA during the early years of the space program and helped plot the trajectory of various space missions, including John Glenn’s trip into space, celebrated her 98th birthday, attended the Oscars and received national attention.

2018: The programming at the Performing Arts Center, previously the “Teen Center” transitions to the Arts Commission.

2018: The Police Division transitions to the former Performing Arts Center and will use the facility as its new training academy.

2018: Hampton became home to two new breweries …“The Vanguard” which is housed in the old Armory building on North King Street and the low-key nautical-themed Capstan Bar Brewing Company, a family-owned brewery, opened at the King Commerce Center by the National Institute of Aerospace.

2018: For the 17th time, Hampton was named one of the nation’s top cities when it comes to using technology to improve citizen services, enhance transparency and encouraged citizen engagement. The Center for Digital Government judged cities throughout the Country on 10 key characteristics, including being mobile, engaged, connected, efficient and innovative.

2018: The grand opening of Hampton’s new WorkOne Center at the Y.H. Thomas complex, 1300 Thomas Street took place. The center is part of Workforce Hampton, a city initiative that makes resources and services more accessible to the unemployed, underemployed and underserved.

2018: The Hampton History Museum unveils a new report detailing the arrival almost 400 years ago of a small group of Africans at Point Comfort in Hampton. The report, “1619: Virginia’s First Africans,” tells how the Africans came to be aboard an English privateer ship that landed at Point Comfort. They were the first recorded Africans to arrive in England’s mainland colonies. The report also explains the role their arrival played in the future of America.

2019: The Martin Luther King, Jr. and Hampton Heroes Memorial Plaza was dedicated and located in front of the Hampton Roads Convention Center. The plaza includes the name of Dr. Martin Luther King Jr. and more than 25 men and women who were instrumental in Hampton's history, including the start of the Civil War contraband decision, the founding of Hampton University, working as “Hidden Figures” at Langley Research Center, and helping integrate Hampton City Schools during the 1960s.

Profound thanks to our colleagues at the Hampton History Museum and Marketing and Outreach for working with Budget Division of the City Manager’s Office to ensure that the information contained herein is as accurate as possible. References for some of the photos presented in this section:

Hampton Roads History Tour: Wikipedia:
Langley Air Force Base Website
Hampton, VA Postcards circa 1925
United States Department of Veterans Affairs
National Carousel Association
Hampton Roads.com
NASA Langley

Penny postcard tour of Hampton Roads Virginia
http://en.wikipedia.org/wiki/Fort_Monroe
http://en.wikipedia.org/wiki/Langley_Air_Force_Base
Langley Air Force Base – Photos
http://www.rci.rutgers.edu/~deis/hampton.html
http://www1.va.gov/directory/guide/facility.asp?id=57
National Carousel Association – Hampton Carousel
http://hamptonroads.com/print/261791
http://www.nasa.gov/missionpages/constellation/orion
The Code of Virginia requires that all local governments in the State formulate and adopt a comprehensive plan to serve as a general guide for its growth and development. In 1989, the City Council adopted a community plan which provided a foundation for City policy, planning and budgeting initiatives. The initial plan, the 1998 Strategic Plan, was later updated concurrently with the 2010 Comprehensive Plan and adopted by City Council on February 6, 2006. The result was a single and integrated Hampton Community Plan (2006, as amended) which provided a stronger link between the short-term program recommendations of the Strategic Plan and the long-term, physical recommendations of the Comprehensive Plan. These two plans allowed for a single, more streamlined and effective community participation process. Approximately every five years, the adopted plan is reviewed to ensure that it remains relevant and current with respect to community aspirations and challenges.

In October 2010, the City of Hampton in cooperation with the Hampton City Schools, initiated a five-year review of the Hampton Community Plan. The focus of this community-wide review and dialogue was to update the City’s vision, strategic issues, goals and ways to measure progress. Ten focus groups made up of citizen volunteers, subject matter experts and staffs were created to formulate ideas and recommendations. The focus areas included: economic base, education, pride, waterways, housing, government, youth, families, safety and environment. For several months, the groups worked to redefine the vision and goals for the areas they represented that led to the final version of this important policy document on October 6, 2011, Community Plan Update 2011 was unanimously endorsed by the Hampton Planning Commission and by Hampton City Council on November 9, 2011.

I. Community Plan Update 2011 Highlights
   a. Vision and Goals
      i. Vision focuses on ten key areas:
         1. Community Appearance, Pride and Image
            - Hampton will be a community which offers the best of contemporary coastal living in a proud, historic and vibrant community.
         2. Community Health/Healthy Families
            - Hampton will be the healthiest community in Virginia.
         3. Diverse Population, Youth and Seniors
            - Hampton will be a city that is welcoming, supportive, and inclusive of all citizens, regardless of race, color, religion, age, disability, ethnicity, sexual orientation or gender identity.
         4. Economic Base, Regionalism, Transportation and Infrastructure
            - Hampton is an innovative and economically vibrant city, central to the success of the region.
         5. Environment and Quality of Life
            - Hampton will exemplify sustainable environmental stewardship in a waterfront community for all to enjoy.
         6. Good Government
            - Hampton’s local government will be responsive, open and ethical in and out of public view, and provides services which improve the quality of life for all.
7. Housing and Neighborhoods
   - Hampton will be a community of choice that preserves and builds for the future generations.

8. Lifelong Learning and Education
   - Hampton will be a community which partners with community resources to ensure innovative, quality, and affordable education and lifelong learning for every citizen, every day.

9. Public Safety
   - Hampton will foster a safe environment that promotes proactive public safety responsiveness and community interaction.

10. Hampton Comprehensive Waterway Management Plan
    - As a Chesapeake Bay Community, Hampton will achieve beauty, health access, and management of its waterway resources unparalleled in the lower Chesapeake Bay. Success in achieving this vision will enhance the quality of life for its residents, encourage tourism, improve environmental quality, create recreational opportunities as well as promote sustainable economic development.

    b. Plan integrates the visions of city residents, businesses, schools and local officials into a secure strategy for managing changes within the communities.

For additional information and goals for each of the ten key areas, Hampton’s Community Plan 2011 Update can be viewed online at http://hampton.gov/community-plan/.

II. Strategic Vision and Priorities 2015

a. In 2015 City Council updated its vision statement to be “We are Hampton, a vibrant waterfront community celebrating and embracing 400 years of history and innovation to create an even more dynamic future”.

    b. To support this vision, the Council adopted the following Strategic Priorities:

       i. **Economic Growth** – generating the resources necessary to support the services the community desires and produce quality jobs for our citizens.

       ii. **Educated and Engaged Citizenry** – partnering with the School System, Hampton University, Thomas Nelson Community College and other formal and informal educational providers to keep, develop and attract a talented citizenry that will have a positive impact on their community and be able to succeed in the global economy.

       iii. **Family Resilience and Economic Empowerment** – addressing poverty in ways that support families and individuals.

       iv. **Good Government** – attracting, retaining, developing and rewarding high quality public servants that are committed to being stewards of community resources and trust, providing great customer service and demonstrating the highest level of ethical conduct.

       v. **Living with Water** – addressing coastal resiliency, reoccurring flooding, waterways, and environmental sustainability while enhancing our tax base and quality of life.
vi. **Placemaking** – creating vibrant and authentic places that reflect and celebrate the unique culture, history, and character of our community.

vii. **Safe and Clean Community** – ensuring that all Hampton citizens and businesses are safe, healthy, and secure in their persons and property.

### III. Budget Development

a. The budget development process focuses on meeting Council’s priorities such as:
   
i. communicating with citizens
   ii. addressing local business concerns
   iii. attracting new businesses
   iv. improving the appearance of neighborhoods
   v. addressing youth and family issues
   vi. providing service delivery which delights our customers
   vii. providing funds for education
   viii. having a defined tax rate and fee structure
   ix. preparing a fiscally sound and balanced budget that complies with financial policies approved by City Council

b. Resources are appropriated based on the priorities mentioned above.

c. Objective of each priority is infused into the performance contract that each Assistant City Manager and Department Head has with the City Manager.
   
i. Contracts list specific objectives, strategies and deadlines which must be met in order to realize Council’s priorities.
   
ii. Each Assistant City Manager’s and Department Head’s performance evaluation is based upon successful completion of the objectives and strategies.
I. General Information
   a. The City of Hampton’s operating budget is prepared annually.
   b. The City operates on a July 1st to June 30th fiscal year.
   c. The City Manager’s proposed fiscal year budget consisting of City and Schools’ operating budgets must be submitted to City Council no later than April 15th of any given year.
   d. The adoption of the budget must be completed by May 15th to comply with State law regarding the deadline for approval of the Hampton City School’s budget.

II. Budget Structure
   a. The structure of the City’s operations is segregated into different Funds.
      i. Each Fund is comprised of one or more departments known as an organizational unit (for example, Finance Department).
      ii. City departments are comprised of one or more services which are responsible for a specific function of that department (for example, emergency medical services of the Fire and Rescue Division).
      iii. Each service level’s appropriation is broken into three major expenditure categories:
         1. personnel services
         2. operating expenses
         3. capital outlay
      iv. Expenditure line-items are the individual accounts in which budgetary amounts are entered and expended.

III. Budget Process Steps
   a. City departments are asked to prepare a budget request package based on the complement of services provided by that department.
      i. The department must articulate the major services, products or activities.
      ii. Service descriptions must include:
         1. cost of service delivery
         2. number of personnel
         3. goals, objectives and/or standards that residents can expect based on funding level
         4. each department’s goals and objectives must align with the City Council Strategic Priorities
         5. indicators for measuring success of the service and its goals and objectives are required
            a. Measurements are encouraged to be outcome types.
   b. Revenue estimates are prepared by the Finance Director.
      i. Revenues are based on community economic indicators, historical revenue collections and State provided information on aid to localities.
      ii. Several updates are made to revenue estimates from December until late March.
   c. Revenue and expenditure estimates are reviewed to determine budget shortfall or excess.
d. The Budget Review Committee is convened to begin the budget balancing process

i. Committee members consist of City Manager, Assistant City Managers, City Attorney, Budget Director, Finance Director, Human Resources Director, a representative from the Hampton City Schools and rotating representatives from various Business Teams.

ii. The primary focus is:
   1. to review all budget submissions and new requests for validity
   2. to reconcile the available revenues to the articulated needs including:
      a. recommendations to fund services at various levels
      b. the elimination of low priority services
      c. consolidation of various City services
   3. to develop a balanced budget where revenues and expenditures are equal and complies with the Council’s priorities and financial policies

IV. Submission of the Budget and Public Hearings
   a. The City Manager’s recommended budget is delivered to Council no later than April 15th.
   b. The City Council must hold at least one public hearing on the proposed budget.
   c. All interested persons are heard at the public hearings.
   d. The presentation format allows the City Council and the citizens the opportunity to effectively question proposed expenditures in the budget.

V. Adoption of the Budget
   a. Two readings are required in order for the budget to be approved.
      i. The first reading or approval cannot occur until seven days after the public hearing.
      ii. The second reading or final approval cannot occur until seven days after the first reading/approval.
Commencement of Annual Operating and Capital Budget Development Process  
August 2018

Submission of Outside Agency Funding Requests  
September 2018

Submission of Capital Projects Funding Requests  
October 2018

Submission of Operating Budget Funding Requests  
November 2018

Internal Review/Analysis of All Funding Requests  
October 2018 – January 2019

City Council Work Sessions and Public Engagement Sessions on Fiscal Year 2020 Budget:

- **January 2019**: Real Estate Assessments
- **February 2019**: Tax Relief for the Elderly; Public Works Fee Increases (Solid Waste and Stormwater Fees); Compensation; Opportunities for Public
- **March 2019**: Public Engagement Sessions held at all High Schools and the Result of Public Input Sessions; Revenue Estimates
- **April 2019**: Hampton City Schools’ Budget Presentation; Public Hearings on FY20-24 Capital Improvement Plan, Public Works Fee Increases and FY20 Manager’s Recommended Budget

Community Stakeholder Meetings on the FY20-24 Capital Improvement Plan  
February – April 2019

Manager’s Recommended Budget Delivered to City Council  
April 2019

Public Hearings on Fiscal Year 2020 Annual Operating Budget and Capital Improvement Plan*  
April 24* and May 1, 2019

Adoption of Fiscal Year 2020 Annual Operating Budget  
May 8, 2019
I. Budget Basis of Accounting
   a. Modified accrual basis of accounting is used in preparing the budget for governmental type funds including General Fund, Special Revenue Funds, Capital Projects Fund and School Fund.
      i. Under the modified accrual basis revenues are recognized when they become both measurable and available to finance the operation of the current year and expenditures are recorded when the liability is incurred.
         1. Revenues prone to accrual consist primarily of property taxes, certain grants, sales taxes and utility taxes.
            a. Real and personal property taxes are recorded as revenue when levied and billed, net of allowances for uncollectible amounts.
               i. Property taxes not collected within 45 days after year-end are reflected as deferred revenue.
         2. Revenues from federal, state and other grants are recorded at the time of receipt of notification of grant.
         3. Sales and utility taxes are collected by the State or the utility company, generally in the month preceding receipt by the City.
      ii. Expenditures, other than interest and principal on long-term debt, are recorded when the liability is incurred.
      iii. Interest and principal on long-term debt are recognized when due.
   b. Accrual basis of accounting is followed in the Internal Service Funds and Enterprise Funds.
      i. Revenues are recognized when earned and expenses are recognized when the related liability is incurred.

II. Financial Accounting
   a. Comprehensive Annual Financial Report (CAFR) shows the status of the City’s finances on the basis of “generally accepted accounting principles” (GAAP).
      i. General Fund and School Operating Funds are legally adopted on a basis consistent with GAAP.

III. Budgetary Levels/Controls
   a. Annual appropriation ordinance sets the authorized expenditure levels for each department.
      i. Personnel Services
      ii. Operating Expenses
      iii. Capital Outlay
   b. Department heads are given total responsibility and accountability for staying within their Council approved appropriation level.
      i. Departmental budgets are constantly monitored by the department heads, the budget office and the finance department to ensure that no appropriation is overspent and that all estimated revenues are realized.
         1. Budget to actual expenditure and revenue reports are prepared quarterly to gauge how the overall budget is tracking.
IV. Budget Amendments/Transfer Process

a. Adjustments to the adopted budget ordinance may become necessary in order to carry out planned programs, new Council initiatives and unexpected expenditures.

b. Three types of adjustments:
   i. Budget amendment is used to request a transfer of appropriations between departments within a fund and to increase the budget for a particular fund.
   ii. Budget transfer is used to request the transfer of appropriations between line-items and budgeted categories.
   iii. Budget amendments or any revisions that alter the total appropriation (revenues or expenditures) of a department or fund must be approved by Council on a quarterly basis.

V. Budget Savings/Reserves

a. Encumbrances or funds intended to be used for a specific purpose or program that is not completed by the end of the fiscal year are put into an assigned fund balance account.
   i. Funds are then put into the appropriate department’s new fiscal years’ budget to finalize the commitment.

b. Unencumbered or unexpended/non-committed appropriations lapse at the end of the fiscal year.
   i. Normally, departments that have unencumbered funds at fiscal year end will retain 65% of these funds. However, due to city-wide budgetary constraints, these funds have not been returned to the departments since 2008.
   ii. By mutual agreement amongst departments, 15% of the 65% of unencumbered funds from departments will be designated for the PC Replacement Program which began in fiscal year 2017.
   iii. Ten percent of all remaining funds are put into an innovations pool to fund technological needs for collaborative projects between departments.
   iv. The remaining funds are split between the City’s drainage program (approximately $500,000) and Committed Fund Balance account commonly called budget savings.

VI. Fund Balance Classification

The Governmental Accounting Standards Board (GASB), an independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments, issued a standard on fund balance classifications that the City was required to apply to the fiscal year 2011 (CAFR). The standard is GASB Statement Number 54, “Fund Balance Reporting and Governmental Fund Type Definitions”. The purpose of this statement is to improve comparability, increase transparency and improve the usefulness of governmental fund balance information.

The purpose of this policy is to set forth the different classifications of fund balance and the level of authority required to assign or commit these funds. GASB 54 was presented to City Council for adoption on July 13, 2011.

An accounting distinction is made between the portions of fund balance that is spendable and non-spendable.
a. The Hampton City Council has the authority to set aside funds for a specific purpose. Any funds set aside as Committed Fund Balance requires the passage of a resolution. The passage of the resolution must take place prior to the end of the applicable fiscal year. If the actual amount of the commitment is not available by the end of the fiscal year, the resolution must state the process or formula to calculate the actual amount as soon as information is available. Commitments may be changed or lifted only by the City Council taking the same formal action that imposed the constraint originally.

b. Assigned Fund Balance consists of amounts that are intended to be used by the City for a specific purpose that is neither restricted nor committed. The intent should be expressed by the governing body itself or an official such as the City Manager that the governing body has delegated the authority to assign amounts to be used for specific purposes. Assigned Fund Balance differs from Committed Fund Balance in that assignments do not require a resolution.

c. Unassigned Fund Balance (formerly undesignated fund balance) is the amount of fund balance in the General Fund which cannot be classified as nonspendable, restricted, committed or assigned. It represents funds available for immediate appropriation. The City’s Financial Policy states the City will maintain an Unassigned Fund Balance equal to 10% of total General Fund and School Operating Fund revenues.

d. Nonspendable Fund Balance includes items where the cash will not be realized in the next year. Examples would be inventory, long-term receivable, or a fund that is legally or contractually required to be maintained intact such as a permanent fund.

e. Restricted Fund Balance is where the constraints placed on these funds are either externally imposed by creditors, grantors, laws or regulations of other governments or they are imposed by law through constitutional provisions or enabling legislation.
<table>
<thead>
<tr>
<th>Subject</th>
<th>Statute</th>
<th>Timeline</th>
<th>Special Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Submission of balanced budget to Council by City Manager</td>
<td>City Charter Section 6:09</td>
<td>April 15th</td>
<td>Budget must be in a form that it may become the official budget of the City should Council not act on budget by June 2nd.</td>
</tr>
<tr>
<td>Advertisement of Real Estate Tax Rate Increase and public hearings</td>
<td>VA Code Section 58.1-3007</td>
<td>Seven days prior to first public hearing</td>
<td>Before any local tax levy shall be increased in any county, city, town, or district, such proposed increase shall be published in a newspaper having general circulation in the locality affected at least seven days before the increased levy is made and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase.</td>
</tr>
<tr>
<td>Advertisement of Real Estate Assessments which result in an increase of one percent or more in the total real property tax levied.</td>
<td>VA Code Section 58.1-3321</td>
<td>Once, at least thirty days prior to first public hearing</td>
<td>Real Estate Assessment ad must include assessment actual dollar amount or percentage increase and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase.</td>
</tr>
<tr>
<td>Advertisement of proposed budget and other taxes and fee increases and public hearings</td>
<td>VA Code Section 58.1-3007</td>
<td>Seven days prior to first public hearing</td>
<td>Brief synopsis of budgeted expenditures and revenues including capital budget and proposed tax and fee increases.</td>
</tr>
<tr>
<td>Adoption of School Budget by locality</td>
<td>VA Code Section 22.1-94 Section 22.1-115</td>
<td>May 15th</td>
<td>The Council must approve the School budget in total only or by major classifications.</td>
</tr>
<tr>
<td>Adoption of Budget and Appropriation Ordinances</td>
<td>City Charter Section 6.11</td>
<td>May 15th</td>
<td>Appropriation ordinances must be approved before annual tax levy is made.</td>
</tr>
</tbody>
</table>
MEMORANDUM

To: Mayor Tuck, Vice-Mayor Gray and Members of City Council

From: Cheran Cordell Ivery, City Attorney

Re: Annual Budget

Date: March 14, 2019

Set forth below are the legal requirements of the Hampton City Charter, the Code of Virginia, and the Hampton City Code and appropriate procedures for carrying out the Council's legislative duties pertaining to the adoption of the annual budget.

General Legal Requirements:

The City Charter requires that the City Manager prepare and submit to Council a tentative budget on or before April 15, which shall (at a minimum) (i) describe important features of the budget, (ii) contain certain information related to major changes from current financial and expenditure policies, and (iii) estimate income, indicate the property tax levy, and all proposed expenditures; and which must also not propose general fund expenditures that exceed the total of estimated general fund income. (Charter, City of Hampton § 6.09.) The City Manager’s budget must be in such form that it may become the official budget of the City, as in the event the Council fails to take timely action, the budget, as submitted by the City Manager, shall be deemed to have been adopted by the Council. (Charter, City of Hampton § 6.11).

The following processes occur contemporaneous with the City Manager’s preparation of a tentative budget, as follows:

- Capital Improvement Budget: Pursuant to Code of Virginia §15.2-2239, the City Council has directed the Planning Commission to prepare and revise annually a capital improvement program which must be submitted to the City Manager at such time as she shall direct. The Planning Commission traditionally holds a public hearing for this purpose although such a hearing is not legally required.

- School Board Budget: Code of Virginia § 22.1-93 provides, in part, that "notwithstanding any other provision of law . . . the governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur." For this purpose, the School Board conducts at least one public hearing, and traditionally finalizes its estimated budget annually no later than March 31.
The language of Code of Virginia § 22.1-93 and City Charter, § 6.11 when read together, as a practical matter, require that the City adopt its budget by May 15. Note, however, that action on the budget by the City Council can take place only after a public hearing has been advertised for at least ten (10) days. (City Charter, § 6.10). The budget, after advertisement and in its final form, must be adopted through an appropriation ordinance approved by at least four (4) affirmative votes of the Council. (City Charter, § 6.11).

The Council is not required to adopt the budget as submitted by the City Manager; however, it is reasonable and practical (and has been Council’s practice) to start with that budget as a basis for the final budget of the City. In other words, in arriving at Council’s official budget for the forthcoming fiscal year, should the Council opt to modify the budget submitted by the City Manager, the Council should by motion duly seconded and approved by four (4) affirmative votes, amend the budget as submitted by the City Manager. There is no requirement that amendments be individually made, except that if a member of Council wishes to oppose a particular amendment, then the amendment should be acted on separately as a matter of good parliamentary procedure. After all amendments to the City Manager's budget have been acted upon, there must be a motion, seconded and approved by four (4) affirmative votes to approve the budget, as amended. While this may cause a member of Council to vote for a budget in which there is an item to which he/she is opposed, the Charter is specific in the requirement of final action. Members have the opportunity to state on the record their opposition to any particular item(s). If Council takes no final action on the budget prior to June 2, then the budget, as proposed by the City Manager, becomes the official budget of the City. (Charter, City of Hampton § 6.11).

Often there are questions as to the form in which the Council may adopt the School Board budget. Code of Virginia § 22.1-94 provides that the City Council may adopt in its appropriation ordinance the School Board's budget relating to its "total only or to such major classifications prescribed by the Board of Education pursuant to Code of Virginia § 22.1-115." The major classifications are set forth in Code of Virginia § 22.1-115 as follows: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non-instructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency reserves. The Council may not legally adopt the School Board's budget by adding, amending, or deleting specific line items in its budget. It is limited to the two procedures prescribed by statute.

Tax-Related Legal Requirements:

The City Charter requires that Council adopt the annual appropriation ordinance before the annual tax levy is made in addition to the general requirements set forth above. (City Charter, § 6.11). As to changes (increases) in the real estate tax rate and other local tax rates, the Council must first hold a public hearing which must have been advertised in the local newspaper at least seven (7) days before the public hearing at which citizens have an opportunity to be heard on any such proposed tax increase(s). After holding the required public hearing, the City Council may increase any local tax in its discretion. (See Code of Virginia § 58.1-3007). Note, however, that pursuant to Hampton City Code § 2-50, “no ordinance or resolution . . . imposing taxes shall be
passed on the same day of its introduction,” which means that all such ordinances must be read before Council twice; the first reading without adoption and without any formal action required.

Tangible personal property taxes are imposed on a calendar year basis. The Commissioner annually delivers the personal property book to the Treasurer no later than April 1st. Thus, the personal property tax rates adopted annually during the budget process actually take effect January 1 of the following calendar year. In setting the rates, note that there are multiple statutorily permissible classifications of tangible personal property. Pursuant to Code of Virginia § 58.1-3506, the Council may levy a tax on the property in separate classifications at different rates from the tax levied on other tangible personal property; however, the rates of tax and the rates of assessment shall not exceed those applicable to the general class of tangible personal property. For example, privately owned pleasure boats and watercraft 18 feet and over, used for recreational purposes only, and privately owned pleasure boats and watercraft motorized or non-motorized, and under 18 feet that are used for recreational purposes only were added two (2) years ago as separate classifications of tangible personal property for which separate rates were imposed. Other separate classifications include, but are not limited to, motor vehicles specially equipped to provide transportation for physically disabled individuals, trailers used for the transportation of horses, and vehicles qualifying under the Personal Property Tax Relief Act.

Real property taxes are imposed on a fiscal year basis. The Assessor delivers the land book to the Treasurer no later than September 1. When any annual assessment of real property results in an increase of one (1) percent or more in the total real property tax levied, the City must reduce its rate of levy for the forthcoming tax year so as to cause such rate of levy to produce no more than 101 percent (101%) of the previous year's real property tax levies, which rate shall be determined by multiplying the previous year's total real property tax levies by 101 percent (101%) and dividing the product by the forthcoming tax year's total real property assessed value. If such a reduced rate must be implemented, the real property tax rate may only be increased above the reduced rate after a public hearing, which shall not be held at the same time as the annual budget hearing. (See Code of Virginia §58.1-3321).

Additional Legal Provisions that May Apply:

All levies and fees imposed or increased by the City pursuant to the provisions of Code of Virginia Title 15.2, Chapter 21, dealing with public utilities, sale and lease of public property, franchises, sewage and water, etc. (see Code of Virginia §§ 15.2-2100 through 15.2-2160), and Chapter 22, dealing with planning, subdivision of land and zoning (see Code of Virginia §§ 15.2-2200 through 15.2-2329), require a public hearing before adoption. Code of Virginia § 15.2-107 sets forth the timing and specific information which must be included in the advertisement. Code of Virginia § 15.2-107.1 allows advertisement of public hearings on the City's web site (in addition to traditional notices).

Budget Amendments After Adoption:

The budget may be amended throughout the course of the fiscal year for which it has been adopted to adjust the aggregate amount to be appropriated during that fiscal year. A
published notice and public hearing are required in the event any amendment will exceed one percent (1%) of the total expenditures in the adopted budget (see Code of Virginia § 15.2-2507). In addition, any appropriation not included in the adopted budget of more than ten million dollars ($10,000,000.00) shall only be passed upon recommendation of the City Manager and the concurrence of no less than five (5) members of Council (see Hampton City Code § 2-50).

Please let me know if you have any questions regarding this information.

cc: Mary B. Bunting, City Manager  
Brian DeProfio, Director of Budget and Strategic Initiatives  
Katherine K. Glass, Clerk of Council

Attachment
HAMPTON CITY CHARTER SECTIONS

Sec. 6.09. - Tentative budget.

The city manager shall, on or before April fifteen of each year, prepare and submit to the council a budget. The budget shall serve as a financial plan for the city, and the city manager in the budget message shall describe the important features of the budget, indicate any major changes from the current financial and expenditure policies, and include such other material as the city manager deems desirable or as the council may from time to time require. The budget shall show all estimated income, indicating the property tax levy, and all proposed expenditures, including debt service and capital program, and shall be in a form as the manager deems desirable or the council may require. The total of proposed general fund expenditures shall not exceed the total of estimated general fund income.

Sec. 6.10. - Public hearing; notice; publication.

A brief synopsis of the tentative operating and capital budgets shall be published in a newspaper having a general circulation in the city, and notice given of one or more public hearings, at least ten (10) days prior to the date set for hearing, at which a citizen or property owner of the city shall have the right to attend and state his views thereon. Such hearing may be adjourned from time to time until completed.

Sec. 6.11. - Approval and adoption of budget.

Following such public hearing, and before the annual tax levy is made, the council shall approve its final budget for the next ensuing fiscal year by means of an annual appropriation ordinance.

The budget shall be adopted by the votes of at least a majority of all members of the council. The budget shall be formally adopted not later than the first day of the last month of the fiscal year. Should the council take no final action on or prior to such day, the budget, as submitted, shall be deemed to have been finally adopted by the council.

CODE OF VIRGINIA SECTIONS

§ 15.2-107. Advertisement and enactment of certain fees and levies.

All levies and fees imposed or increased by a locality pursuant to the provisions of Chapters 21 (§ 15.2-2100 et seq.) or 22 (§ 15.2-2200 et seq.) shall be adopted by ordinance. The advertising requirements of subsection F of § 15.2-1427, or § 15.2-2204, as appropriate, shall apply, except as modified in this section.

The advertisement shall include the following:

1. The time, date, and place of the public hearing.
2. The actual dollar amount or percentage change, if any, of the proposed levy, fee or increase.
3. A specific reference to the Code of Virginia section or other legal authority granting the legal authority for enactment of such proposed levy, fee, or increase.
4. A designation of the place or places where the complete ordinance, and information concerning the documentation for the proposed fee, levy or increase are available for examination by the public no later than the time of the first publication.

§ 15.2-107.1. Advertisement of legal notices on web sites.

In addition to any requirements that a locality advertise legal notices in a newspaper having a general circulation in the locality, such notices may also be published on the locality's World Wide Web site.

§ 15.2-2239. Local planning commissions to prepare and submit annually capital improvement programs to governing body or official charged with preparation of budget.

A local planning commission may, and at the direction of the governing body shall, prepare and revise annually a capital improvement program based on the comprehensive plan of the locality for a period not to exceed the ensuing five years. The commission shall submit the program annually to the governing body, or to the chief administrative officer or other official charged with preparation of the budget for the locality, at such time as it or he shall direct. The capital improvement program shall include the commission's recommendations, and estimates of cost of the facilities and life cycle costs, including any road improvement and any transportation improvement the locality chooses to include in its capital improvement plan and as provided for in the comprehensive plan, and the means of financing them, to be undertaken in the ensuing fiscal year and in a period not to exceed the next four years, as the basis of the capital budget for the locality. In the preparation of its capital budget recommendations, the commission shall consult with the chief administrative officer or other executive head of the government of the locality, the heads of departments and interested citizens and organizations and shall hold such public hearings as it deems necessary.

Localities may use value engineering for any capital project. For purposes of this section, "value engineering" has the same meaning as that in § 2.2-1133.

§ 15.2-2507. Amendment of budget.

A. Any locality may amend its budget to adjust the aggregate amount to be appropriated during the current fiscal year as shown in the currently adopted budget as prescribed by § 15.2-2504. However, any such amendment which exceeds one percent of the total expenditures shown in the currently adopted budget must be accomplished by publishing a notice of a meeting and a public hearing once in a newspaper having general circulation in that locality at least seven days prior to the meeting date. The notice shall state the governing body's intent to amend the budget and include a brief synopsis of the proposed budget amendment. Any local governing body may adopt such amendment at the advertised meeting, after first providing a public hearing during such meeting on the proposed budget amendments.

B. Pursuant to the requirements of §§ 15.2-1609.1, 15.2-1609.7, 15.2-1636.8, and 15.2-1636.13 through 15.2-1636.17 every county and city shall appropriate as part of its annual budget or in amendments thereto amounts for salaries, expenses and other allowances for its constitutional officers that are not less than those established for such offices in the locality by the Compensation Board pursuant to applicable law or, in the event of an appeal pursuant to § 15.2-1636.9, by the circuit court in accordance with the provisions of that section.
§ 22.1-93. Approval of annual budget for school purposes.

Notwithstanding any other provision of law, including but not limited to Chapter 25 (§ 15.2-2500 et seq.) of Title 15.2, the governing body of a county and the governing body of a municipality shall each prepare and approve an annual budget for educational purposes by May 15 or within 30 days of the receipt by the county or municipality of the estimates of state funds, whichever shall later occur. Upon approval, each local school division shall publish the approved annual budget in line item form, including the estimated required local match, on the division’s website, and the document shall also be made available in hard copy as needed to citizens for inspection.

The Superintendent of Public Instruction shall, no later than the fifteenth day following final adjournment of the Virginia General Assembly in each session, submit estimates to be used for budgetary purposes relative to the Basic School Aid Formula to each school division and to the local governing body of each county, city and town that operates a separate school division. Such estimates shall be for each year of the next biennium or for the then next fiscal year.

§ 22.1-94. Appropriations by county, city or town governing body for public schools.

A governing body may make appropriations to a school board from the funds derived from local levies and from any other funds available, for operation, capital outlay and debt service in the public schools. Such appropriations shall be not less than the cost apportioned to the governing body for maintaining an educational program meeting the standards of quality for the several school divisions prescribed as provided by law. The amount appropriated by the governing body for public schools shall relate to its total only or to such major classifications prescribed by the Board of Education pursuant to § 22.1-115. The appropriations may be made on the same periodic basis as the governing body makes appropriations to other departments and agencies.


The State Board, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of the funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non-instructional operations, (vi) facilities, (vii) debt and fund transfers, (viii) technology, and (ix) contingency reserves.

§ 58.1-3007. Notice prior to increase of local tax levy; hearing.

Before any local tax levy shall be increased in any county, city, town, or district, such proposed increase shall be published in a newspaper having general circulation in the locality affected at least seven days before the increased levy is made and the citizens of the locality shall be given an opportunity to appear before, and be heard by, the local governing body on the subject of such increase.

§58.1-3321. Effect on rate when assessment results in tax increase; public hearings.

A. When any annual assessment, biennial assessment or general reassessment of real property by a county, city or town would result in an increase of one percent or more in the total real property tax levied, such county, city, or town shall reduce its rate of levy for the forthcoming tax year so as to cause such rate of levy to produce no more than 101 percent of the previous year's real property tax levies,
unless subsection B is complied with, which rate shall be determined by multiplying the previous year's total real property tax levies by 101 percent and dividing the product by the forthcoming tax year's total real property assessed value. An additional assessment or reassessment due to the construction of new or other improvements, including those improvements and changes set forth in § 58.1-3285, to the property shall not be an annual assessment or general reassessment within the meaning of this section, nor shall the assessed value of such improvements be included in calculating the new tax levy for purposes of this section. Special levies shall not be included in any calculations provided for under this section.

B. The governing body of a county, city, or town may, after conducting a public hearing, which shall not be held at the same time as the annual budget hearing, increase the rate above the reduced rate required in subsection A if any such increase is deemed to be necessary by such governing body.

Notice of the public hearing shall be given at least 30 days before the date of such hearing by the publication of a notice in (i) at least one newspaper of general circulation in such county or city and (ii) a prominent public location at which notices are regularly posted in the building where the governing body of the county, city, or town regularly conducts its business, except that such notice shall be given at least 14 days before the date of such hearing in any year in which neither a general appropriation act nor amendments to a general appropriation act providing appropriations for the immediately following fiscal year have been enacted by April 30 of such year. Any such notice shall be at least the size of one-eighth page of a standard size or a tabloid size newspaper, and the headline in the advertisement shall be in a type no smaller than 18-point. The notice described in clause (i) shall not be placed in that portion, if any, of the newspaper reserved for legal notices and classified advertisements. The notice described in clauses (i) and (ii) shall be in the following form and contain the following information, in addition to such other information as the local governing body may elect to include:

NOTICE OF PROPOSED REAL PROPERTY TAX INCREASE
The (name of the county, city or town) proposes to increase property tax levies.
1. Assessment Increase: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, exceeds last year's total assessed value of real property by _____ percent.
2. Lowered Rate Necessary to Offset Increased Assessment: The tax rate which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be $_____ per $100 of assessed value. This rate will be known as the "lowered tax rate."
3. Effective Rate Increase: The (name of the county, city or town) proposes to adopt a tax rate of $_____ per $100 of assessed value. The difference between the lowered tax rate and the proposed rate would be $____ per $100, or _____ percent. This difference will be known as the "effective tax rate increase."
Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.
4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of (name of county, city or town) will exceed last year's by _____ percent.
A public hearing on the increase will be held on (date and time) at (meeting place).
C. All hearings shall be open to the public. The governing body shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the governing body.
D. The provisions of this section shall not be applicable to the assessment of public service corporation property by the State Corporation Commission.
E. Notwithstanding other provisions of general or special law, the tax rate for taxes due on or before June 30 of each year, may be fixed on or before May 15 of that tax year.
§ 58.1-3506. Other classifications of tangible personal property for taxation.

A. The items of property set forth below are each declared to be a separate class of property and shall constitute a classification for local taxation separate from other classifications of tangible personal property provided in this chapter:

1. a. Boats or watercraft weighing five tons or more, not used solely for business purposes;
   b. Boats or watercraft weighing less than five tons, not used solely for business purposes;

2. Aircraft having a maximum passenger seating capacity of no more than 50 that are owned and operated by scheduled air carriers operating under certificates of public convenience and necessity issued by the State Corporation Commission or the Civil Aeronautics Board;

3. Aircraft having a registered empty gross weight equal to or greater than 20,000 pounds that are not owned or operated by scheduled air carriers recognized under federal law, but not including any aircraft described in subdivision 4;

4. Aircraft that are (i) considered Warbirds, manufactured and intended for military use, excluding those manufactured after 1954, and (ii) used only for (a) exhibit or display to the general public and otherwise used for educational purposes (including such flights as are necessary for testing, maintaining, or preparing such aircraft for safe operation), or (b) airshow and flight demonstrations (including such flights necessary for testing, maintaining, or preparing such aircraft for safe operation), shall constitute a new class of property. Such class of property shall not include any aircraft used for commercial purposes, including transportation and other services for a fee;

5. All other aircraft not included in subdivisions A 2, A 3, or A 4 and flight simulators;

6. Antique motor vehicles as defined in § 46.2-100 which may be used for general transportation purposes as provided in subsection C of § 46.2-730;

7. Tangible personal property used in a research and development business;

8. Heavy construction machinery not used for business purposes, including land movers, bulldozers, front-end loaders, graders, packers, power shovels, cranes, pile drivers, forest harvesting and silvicultural activity equipment and ditch and other types of diggers;

9. Generating equipment purchased after December 31, 1974, for the purpose of changing the energy source of a manufacturing plant from oil or natural gas to coal, wood, wood bark, wood residue, or any other alternative energy source for use in manufacturing and any cogeneration equipment purchased to achieve more efficient use of any energy source. Such generating equipment and cogeneration equipment shall include, without limitation, such equipment purchased by firms engaged in the business of generating electricity or steam, or both;

10. Vehicles without motive power, used or designed to be used as manufactured homes as defined in § 36-85.3;

11. Computer hardware used by businesses primarily engaged in providing data processing services to other nonrelated or nonaffiliated businesses;

12. Privately owned pleasure boats and watercraft, 18 feet and over, used for recreational purposes only;
13. Privately owned vans with a seating capacity of not less than seven nor more than 15 persons, including the driver, used exclusively pursuant to a ridesharing arrangement as defined in § 46.2-1400;

14. Motor vehicles specially equipped to provide transportation for physically handicapped individuals;

15. Motor vehicles (i) owned by members of a volunteer emergency medical services agency or a member of a volunteer fire department or (ii) leased by volunteer emergency medical services personnel or a member of a volunteer fire department if the volunteer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is owned by each volunteer member who meets the definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire department member, or leased by each volunteer member who meets the definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire department member if the volunteer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle, may be specially classified under this section, provided the volunteer regularly responds to emergency calls. The volunteer shall furnish the commissioner of revenue, or other assessing officer, with a certification by the chief of the volunteer emergency medical services agency or volunteer fire department, that the volunteer is an individual who meets the definition of "emergency medical services personnel" in § 32.1-111.1 or a member of the volunteer fire department who regularly responds to calls or regularly performs other duties for the emergency medical services agency or fire department, and the motor vehicle owned or leased by the volunteer is identified. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the volunteer, to accept a certification after the January 31 deadline. In any county that prorates the assessment of tangible personal property pursuant to § 58.1-3516, a replacement vehicle may be certified and classified pursuant to this subsection when the vehicle certified as of the immediately prior January date is transferred during the tax year;

16. Motor vehicles (i) owned by auxiliary members of a volunteer emergency medical services agency or volunteer fire department or (ii) leased by auxiliary members of a volunteer emergency medical services agency or volunteer fire department if the auxiliary member is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each auxiliary volunteer fire department or emergency medical services agency member may be specially classified under this section. The auxiliary member shall furnish the commissioner of revenue, or other assessing officer, with a certification by the chief of the volunteer emergency medical services agency or volunteer fire department, that the volunteer is an auxiliary member of the volunteer emergency medical services agency or fire department who regularly performs duties for the emergency medical services agency or fire department, and the motor vehicle is identified as regularly used for such purpose; however, if a volunteer meets the definition of "emergency medical services personnel" in § 32.1-111.1 or volunteer fire department member and an auxiliary member are members of the same household, that household shall be allowed no more than two special classifications under this subdivision or subdivision.

17. Motor vehicles owned by a nonprofit organization and used to deliver meals to homebound persons or provide transportation to senior or handicapped citizens in the community to carry out the purposes of the nonprofit organization;
18. Privately owned camping trailers as defined in § 46.2-100, and privately owned travel trailers as defined in § 46.2-1500, which are used for recreational purposes only, and privately owned trailers as defined in § 46.2-100, which are designed and used for the transportation of horses except those trailers described in subdivision A 11 of § 58.1-3505;

19. One motor vehicle owned and regularly used by a veteran who has either lost, or lost the use of, one or both legs, or an arm or a hand, or who is blind or who is permanently and totally disabled as certified by the Department of Veterans Services. In order to qualify, the veteran shall provide a written statement to the commissioner of revenue or other assessing officer from the Department of Veterans Services that the veteran has been so designated or classified by the Department of Veterans Services as to meet the requirements of this section, and that his disability is service-connected. For purposes of this section, a person is blind if he meets the provisions of § 46.2-100;

20. Motor vehicles (i) owned by persons who have been appointed to serve as auxiliary police officers pursuant to Article 3 (§ 15.2-1731 et seq.) of Chapter 17 of Title 15.2 or (ii) leased by persons who have been so appointed to serve as auxiliary police officers if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by each auxiliary police officer to respond to auxiliary police duties may be specially classified under this section. In order to qualify for such classification, any auxiliary police officer who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary police officer or from the official who has appointed such auxiliary officers. That certification shall state that the applicant is an auxiliary police officer who regularly uses a motor vehicle to respond to auxiliary police duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

21. Until the first to occur of June 30, 2019, or the date that a special improvements tax is no longer levied under § 15.2-4607 on property within a Multicounty Transportation Improvement District created pursuant to Chapter 46 (§ 15.2-4600 et seq.) of Title 15.2, tangible personal property that is used in manufacturing, testing, or operating satellites within a Multicounty Transportation Improvement District, provided that such business personal property is put into service within the District on or after July 1, 1999;

22. Motor vehicles which use clean special fuels as defined in § 46.2-749.3, which shall not include any vehicle described in subdivision 38 or 40;

23. Wild or exotic animals kept for public exhibition in an indoor or outdoor facility that is properly licensed by the federal government, the Commonwealth, or both, and that is properly zoned for such use. "Wild animals" means any animals that are found in the wild, or in a wild state, within the boundaries of the United States, its territories or possessions. "Exotic animals" means any animals that are found in the wild, or in a wild state, and are native to a foreign country;

24. Furniture, office, and maintenance equipment, exclusive of motor vehicles, that are owned and used by an organization whose real property is assessed in accordance with § 58.1-3284.1 and that is used by that organization for the purpose of maintaining or using the open or common space within a residential development;
25. Motor vehicles, trailers, and semitrailers with a gross vehicle weight of 10,000 pounds or more used to transport property for hire by a motor carrier engaged in interstate commerce;

26. All tangible personal property employed in a trade or business other than that described in subdivisions A 1 through A 19, except for subdivision A 17, of § 58.1-3503;

27. Programmable computer equipment and peripherals employed in a trade or business;

28. Privately owned pleasure boats and watercraft, motorized and under 18 feet, used for recreational purposes only;

29. Privately owned pleasure boats and watercraft, nonmotorized and under 18 feet, used for recreational purposes only;

30. Privately owned motor homes as defined in § 46.2-100 that are used for recreational purposes only;

31. Tangible personal property used in the provision of Internet services. For purposes of this subdivision, "Internet service" means a service, including an Internet Web-hosting service, that enables users to access content, information, electronic mail, and the Internet as part of a package of services sold to customers;

32. Motor vehicles (i) owned by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs or (ii) leased by persons who serve as auxiliary, reserve, volunteer, or special deputy sheriffs if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. For purposes of this subdivision, the term "auxiliary deputy sheriff" means auxiliary, reserve, volunteer, or special deputy sheriff. One motor vehicle that is regularly used by each auxiliary deputy sheriff to respond to auxiliary deputy sheriff duties may be specially classified under this section. In order to qualify for such classification, any auxiliary deputy sheriff who applies for such classification shall identify the vehicle for which this classification is sought, and shall furnish the commissioner of revenue or other assessing officer with a certification from the governing body that has appointed such auxiliary deputy sheriff or from the official who has appointed such auxiliary deputy sheriff. That certification shall state that the applicant is an auxiliary deputy sheriff who regularly uses a motor vehicle to respond to such auxiliary duties, and it shall state that the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline;

33. Forest harvesting and silvicultural activity equipment;

34. Equipment used primarily for research, development, production, or provision of biotechnology for the purpose of developing or providing products or processes for specific commercial or public purposes, including medical, pharmaceutical, nutritional, and other health-related purposes; agricultural purposes; or environmental purposes but not for human cloning purposes as defined in § 32.1-162.21 or for products or purposes related to human embryo stem cells. For purposes of this section, biotechnology equipment means equipment directly used in activities associated with the science of living things;

35. Boats or watercraft weighing less than five tons, used for business purposes only;

36. Boats or watercraft weighing five tons or more, used for business purposes only;
37. Tangible personal property which is owned and operated by a service provider who is not a CMRS provider and is not licensed by the FCC used to provide, for a fee, wireless broadband Internet service. For purposes of this subdivision, "wireless broadband Internet service" means a service that enables customers to access, through a wireless connection at an upload or download bit rate of more than one megabyte per second, Internet service, as defined in § 58.1-602, as part of a package of services sold to customers;

38. Low-speed vehicles as defined in § 46.2-100;

39. Motor vehicles with a seating capacity of not less than 30 persons, including the driver;

40. Motor vehicles powered solely by electricity;

41. Tangible personal property designed and used primarily for the purpose of manufacturing a product from renewable energy as defined in § 56-576;

42. Motor vehicles leased by a county, city, town, or constitutional officer if the locality or constitutional officer is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle;

43. Computer equipment and peripherals used in a data center. For purposes of this subdivision, "data center" means a facility whose primary services are the storage, management, and processing of digital data and is used to house (i) computer and network systems, including associated components such as servers, network equipment and appliances, telecommunications, and data storage systems; (ii) systems for monitoring and managing infrastructure performance; (iii) equipment used for the transformation, transmission, distribution, or management of at least one megawatt of capacity of electrical power and cooling, including substations, uninterruptible power supply systems, all electrical plant equipment, and associated air handlers; (iv) Internet-related equipment and services; (v) data communications connections; (vi) environmental controls; (vii) fire protection systems; and (viii) security systems and services;

44. Motor vehicles (i) owned by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 or (ii) leased by persons who serve as uniformed members of the Virginia Defense Force pursuant to Article 4.2 (§ 44-54.4 et seq.) of Chapter 1 of Title 44 if the person is obligated by the terms of the lease to pay tangible personal property tax on the motor vehicle. One motor vehicle that is regularly used by a uniformed member of the Virginia Defense Force to respond to his official duties may be specially classified under this section. In order to qualify for such classification, any person who applies for such classification shall identify the vehicle for which the classification is sought and shall furnish to the commissioner of the revenue or other assessing officer a certification from the Adjutant General of the Department of Military Affairs under § 44-11. That certification shall state that (a) the applicant is a uniformed member of the Virginia Defense Force who regularly uses a motor vehicle to respond to his official duties, and (b) the vehicle for which the classification is sought is the vehicle that is regularly used for that purpose. The certification shall be submitted by January 31 of each year to the commissioner of the revenue or other assessing officer; however, the commissioner of revenue or other assessing officer shall be authorized, in his discretion, and for good cause shown and without fault on the part of the member, to accept a certification after the January 31 deadline; and

45. If a locality has adopted an ordinance pursuant to subsection D of § 58.1-3703, tangible personal property of a business that qualifies under such ordinance for the first two tax years in which the business is subject to tax upon its personal property pursuant to this chapter. If a locality has not adopted such
ordinance, this classification shall apply to the tangible personal property for such first two tax years of a business that otherwise meets the requirements of subsection D of § 58.1-3703.

46. Miscellaneous and incidental tangible personal property employed in a trade or business that is not classified as machinery and tools pursuant to Article 2 (§ 58.1-3507 et seq.), merchants' capital pursuant to Article 3 (§ 58.1-3509 et seq.), or short-term rental property pursuant to Article 3.1 (§ 58.1-3510.4 et seq.), and has an original cost of less than $500. A county, city, or town may allow a taxpayer to provide an aggregate estimate of the total cost of all such property owned by the taxpayer that qualifies under this subdivision, in lieu of a specific, itemized list.

47. Commercial fishing vessels and property permanently attached to such vessels.

B. The governing body of any county, city or town may levy a tax on the property enumerated in subsection A at different rates from the tax levied on other tangible personal property. The rates of tax and the rates of assessment shall (i) for purposes of subdivisions A 1, 2, 3, 4, 5, 6, 8, 11 through 20, 22 through 24, and 26 through 46, not exceed that applicable to the general class of tangible personal property, (ii) for purposes of subdivisions A 7, 9, 21, and 25, not exceed that applicable to machinery and tools, and (iii) for purposes of subdivision A 10, equal that applicable to real property. If an item of personal property is included in multiple classifications under subsection A, then the rate of tax shall be the lowest rate assigned to such classifications.

C. Notwithstanding any other provision of this section, for any qualifying vehicle, as such term is defined in § 58.1-3523, (i) included in any separate class of property in subsection A and (ii) assessed for tangible personal property taxes by a county, city, or town receiving a payment from the Commonwealth under Chapter 35.1 (§ 58.1-3523 et seq.) for providing tangible personal property tax relief, the county, city, or town may levy the tangible personal property tax on such qualifying vehicle at a rate not to exceed the rates of tax and rates of assessment required under such chapter.

HAMPTON CITY CODE SECTION

Sec. 2-50. - Required vote, etc., for appropriations, borrowing, etc.

No ordinance or resolution, having for its object an appropriation, not included in the budget, of more than ten million dollars ($10,000,000.00), shall be passed by the council except by the concurrence of five (5) members of the council and after recommendation of the city manager. No ordinance or resolution appropriating money exceeding the sum of five million dollars ($5,000,000.00) or imposing taxes shall be passed on the same day of its introduction, except that an appropriation may be made on the same day of its introduction by consent of five (5) members of the council.