



Every Child, Every Day,  
Whatever it Takes!

**Fiscal Year 2021-2022**  
**SUPERINTENDENT'S**  
**Recommended Budget**  
March 17, 2021

1 Franklin Street  
Hampton, VA 23669  
[www.hampton.k12.va.us](http://www.hampton.k12.va.us)

# HAMPTON CITY PUBLIC SCHOOLS

FISCAL YEAR 2021-2022

## SUPERINTENDENT'S RECOMMENDED BUDGET

Approved March 24, 2021, by Hampton School Board

1 Franklin Street  
Hampton, Virginia 23669  
<http://www.hampton.k12.va.us>

HCS does not discriminate on the basis of race, color, national origin, sex, disability, age or other protected classes in its programs and activities and provides equal access to the Boy Scouts and other designated youth groups. The following person has been designated to handle inquiries regarding the non-discrimination policies: Robbin G. Ruth, Executive Director, Human Resources, One Franklin Street, Hampton, VA 23669 757-727-2000.

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# EXECUTIVE SUMMARY



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# HAMPTON CITY SCHOOLS

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

The budget adheres to the principles and standards  
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal'. The signature is written in a cursive style and is positioned above a horizontal line.

**W. Edward Chabal**  
President

A handwritten signature in black ink, reading 'David J. Lewis'. The signature is written in a cursive style and is positioned above a horizontal line.

**David J. Lewis**  
Executive Director

# SCHOOL BOARD



**JOSEPH C. KILGORE**  
CHAIR

**OUR MISSION:** In collaboration with our community, Hampton City Schools ensures academic excellence for every child, every day, whatever it takes.

**VISION:** Hampton City Schools: the first choice for success for every student.

**CORE VALUES:** We believe that the developmental needs of children are central to every aspect of the operation of Hampton City Schools and that all interactions with our stakeholders must be governed by our core values-integrity, responsibility, innovation, excellence, and professionalism.



**DR. REGINALD C. WOODHOUSE**  
VICE CHAIR



**STEPHANIE JACKSON AFONJA**



**TINA BANKS-GRAY**



**ANN B. CHERRY**



**DR. RICHARD M. MASON**



**JASON S. SAMUELS**



**DR. JEFFERY O. SMITH**  
SUPERINTENDENT



**Hampton City Schools  
Division Structure  
FY 2020-2021**

The Hampton City School Board is a seven member group of citizens elected to serve four-year overlapping terms. The School Board is charged by the statutes of Virginia and the regulations of the Virginia Board of Education to provide and operate the public schools of Hampton, Virginia. It is the function of the School Board to set general school policy and, within the framework of Virginia Board of Education regulations, to establish guidelines that will ensure the proper administration of the city school program.

Mr. Joseph C. Kilgore, Chair

Dr. Reginald C. Woodhouse, Vice-Chair

Mrs. Stephanie J. Afonja

Ms. Tina Banks-Gray

Mrs. Ann B. Cherry

Dr. Richard M. Mason

Mr. Jason S. Samuels

---

Dr. Jeffery Smith  
Superintendent

Mrs. Nanci Reaves  
School Board Attorney

Ms. Carolyn Bowers  
Clerk of the Board

*Division Leadership Team*

Curriculum, Instruction and Assessment, Deputy Superintendent .....	Dr. John Caggiano
Student Support, Executive Director.....	Mrs. Trena Hatcher
Secondary Education, Executive Director .....	Dr. Raymond Haynes
Elementary Education, Executive Director .....	Dr. Anita Owens
Human Resources, Executive Director.....	Mrs. Robbin Ruth
Public Relations and Marketing, Executive Director.....	Mrs. Kellie Goral
Community and Legislative Relations, Director.....	Mrs. Ann Bane
Chief Operations Officer.....	Dr. Daniel Bowling
Chief Financial Officer.....	Ms. Brittany Dortch

# HAMPTON CITY SCHOOLS FISCAL YEAR 2021-2022

## Budget at a Glance

Every Child, Every Day, Whatever it takes!



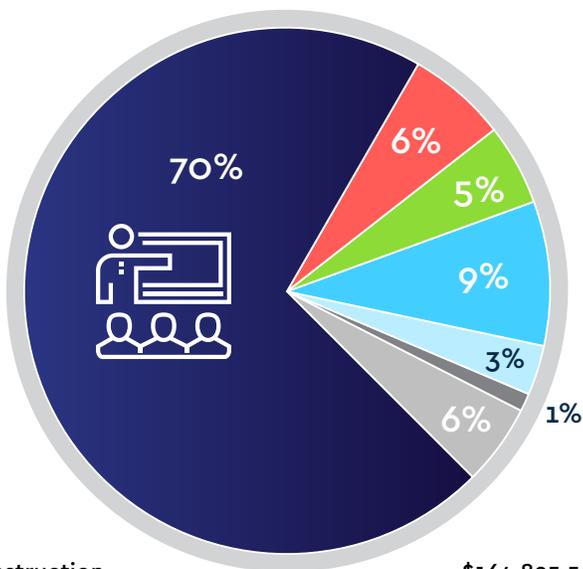
### ALL SCHOOL BOARD FUNDS

School Operating Fund (Fund 50)	\$236,514,205
Food and Nutrition Services Fund (Fund 51)	\$10,886,037
Reimbursable Projects Fund (Fund 60)	\$53,524,146
Rental Income Fund (Fund 65)	\$478,756
Student Activity Fund (Fund 93)	\$995,506
Athletics Fund (Fund 94)	\$669,231
<b>TOTAL</b>	<b>\$303,067,881</b>

### SCHOOL OPERATING FUND REVENUES (FUND 50)

State Funds	\$127,254,510
State Sales Tax	\$23,064,101
Local Funds	\$80,165,119
Federal Funds	\$758,000
Miscellaneous Funds	\$5,272,475
<b>TOTAL</b>	<b>\$236,514,205</b>

### SCHOOL OPERATING FUND EXPENDITURES (FUND 50)



Instruction	\$164,825,509
Administration, Attendance and Health	\$13,799,710
Transportation	\$10,855,000
Operations and Maintenance	\$21,094,368
Debt and Fund Transfers	\$7,877,282
Non-instructional Operations	\$3,345,000
Technology	\$14,717,336

### COMPENSATION INCREASE



17% Increase in compensation since the 16/17 school year.

### BUDGET FEATURES (to include but not limited to)

\$7.3 million to provide a 5.0% compensation increase for employees

\$1.5 million for teacher scale adjustments – add \$500 to steps 1-14 and \$1,000 to steps 15-29 (in addition to the employee raise)

\$0.5 million to increase school bus driver, bus attendant, bus lot attendant, bus dispatcher, and transportation shop attendant pay by \$2 per hour (in addition to the employee raise)

\$0.3 million to increase secretary, school security officer, and school finance officer pay by \$1 per hour (in addition to the employee raise)

\$0.1 million to increase in-school suspension assistant, school information processing assistant, groundskeeper, digital press operator, records technician, library processing clerk, warehouse delivery technician, health clerk, library technician, finisher, messenger, office assistant, and cafeteria monitor pay between \$0.27 and \$2.33 per hour (in addition to the employee raise)

\$0.1 million to increase technology specialist, apprentice, and auto mechanic pay by \$1.50 per hour (in addition to the employee raise)

\$0.5 million to increase instructional assistant, health/physical education clerk, library assistant, record clerk, and transportation assistant pay by \$1.37 per hour (in addition to the employee raise)

\$0.3 million to increase school cafeteria staff pay between \$1.62 and \$2.59 per hour (in addition to the employee raise) – Fund 51

\$0.1 million to increase school cafeteria manager pay by \$2 per hour (in addition to the employee raise) – Fund 51

\$0.3 million to increase instructional coach, school-based administrator, and other administrator pay to address compression (in addition to employee raise)

\$0.06 million to increase school nurse annual pay by \$1,500 (in addition to the employee raise)

\$0.3 million to increase school social worker, school psychologist, and school security officer staffing

\$0.7 million to increase school counselor and teacher staffing

\$0.1 million to provide a 12% increase to coaching and instructional supplements

\$0.5 million increase in projected healthcare costs (there will be no increase to the employee's contribution for healthcare)

\$1.2 million investment in the Academies of Hampton (includes one-time city funds of \$380,000)

FOR MORE DETAILS, PLEASE GO TO  
[WWW.HAMPTON.K12.VA.US/INFORMATION/BUDGET/BUDGET.HTML](http://WWW.HAMPTON.K12.VA.US/INFORMATION/BUDGET/BUDGET.HTML)

REVISED MARCH 17, 2021



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Whatever it Takes!

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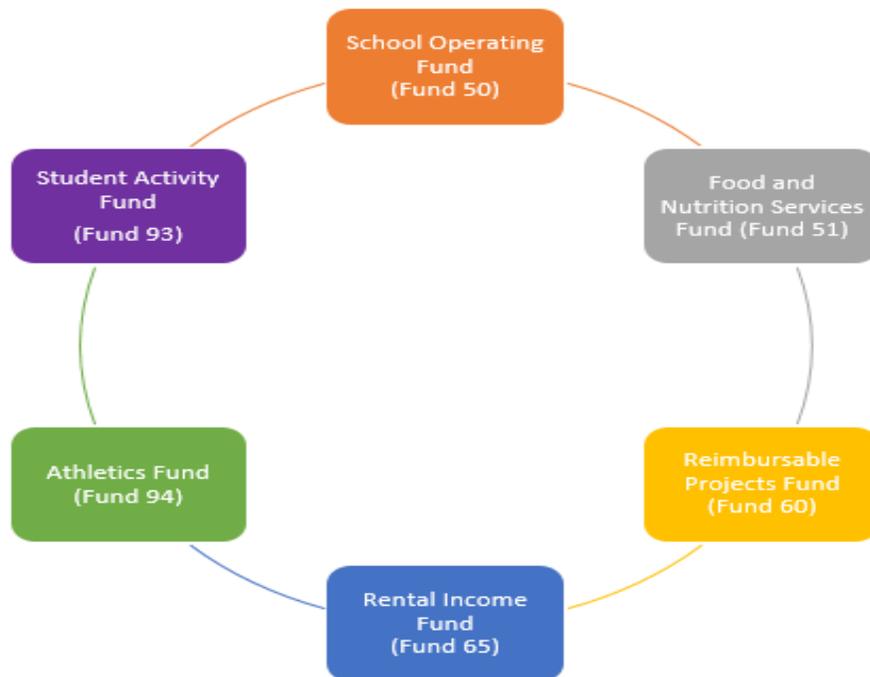
## Introduction

The Hampton City School Board (also referred to as Hampton City Schools) is located in Hampton, Virginia. Established over four hundred years ago, Hampton is the oldest continuously settled English community in the United States. America's first free public school, the Syms-Eaton Academy, was established in Hampton in 1634. It was later renamed Hampton Academy and in 1852 became part of the public school system. Hampton High School traces its origin to the Syms-Eaton school and thus lays claim to being the oldest public school in the United States. The trust fund created from the Syms and Eaton donations has remained intact since the 17th century and was incorporated into support for the Hampton public school system.

Hampton City Schools (HCS) serves around 19,500 students within eighteen elementary schools, five middle schools, two prekindergarten – eighth grade combined schools, four high schools, one grades 3-8 gifted magnet school, one early childhood center, and three alternative programs co-located at one site, the Adult and Alternative Learning Center.

HCS is a fiscally dependent school division pursuant to state law. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply, nor does the school division maintain a debt service fund. The city of Hampton assesses taxes on taxable property and establishes tax rates as well as manages the city debt service.

The HCS budget comprises the following five funds, each of which is considered a separate accounting entity:



School Operating Fund (Fund 50) – is the largest fund for the school division and is used to account for all financial resources except those required to be accounted for in another fund.

Food and Nutrition Services Fund (Fund 51) – is used to account for the school food/cafeteria operations across the school division.

Reimbursable Projects Fund (Fund 60) – is used to account for projects that are 100% self-supporting and include all grants awarded to the school division.

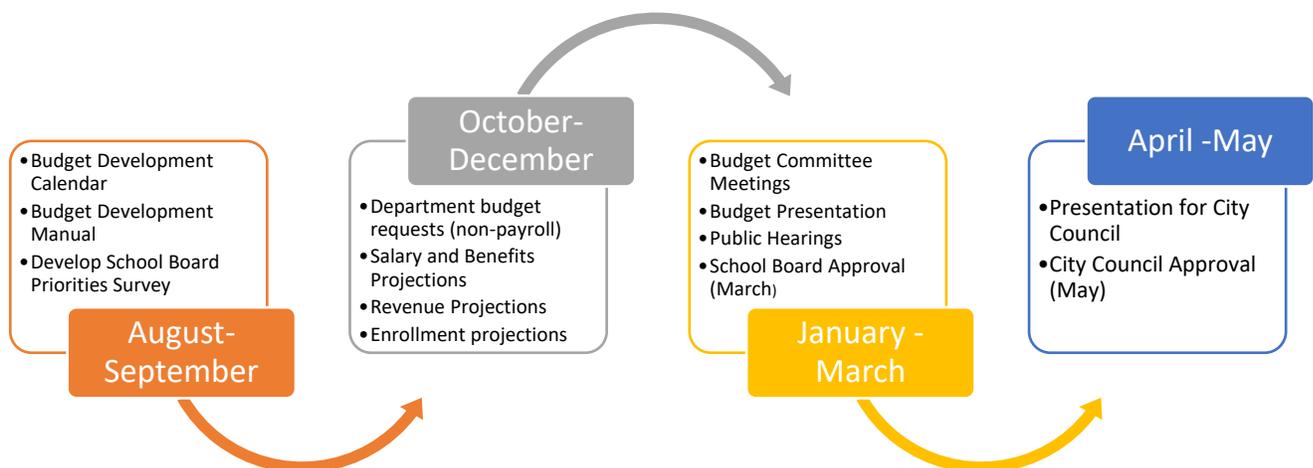
Rental Income Fund (Fund 65) – is used to account for activity associated with rental properties within the school division.

Athletics Fund (Fund 94) – is used to account for activity for all interscholastic sports within each school.

Student Activity Fund (Fund 93) – is used to account for activity for all student club/extracurricular and faculty activities that occur within school buildings that are funded through school level fundraisers, dues, activity fees, and donations. This fund is new for FY 2022 based on the implementation of Governmental Accounting Standards Board (GASB) 84 *Fiduciary Activities*.

### Budget Process

Each fund is budgeted on an annual basis. The budget process begins in August with the creation of the budget development calendar to provide a road map for the budget process.



Between October and December, non-personnel budget requests are requested electronically through the division’s financial system. Each school received a building level per pupil amount based on projected fall 2021 enrollment. Each school was then required to allocate the funds across their school accounts (e.g., instructional supplies)

based on the needs for next school year. SOL remediation was budgeted on a per building basis based on the division's Pyramid of Interventions for School Support by school and subject area.

Additionally, initial projections are performed for salary and benefits based on current information available, initial revenue projections are performed for each fund, and Fall (September 30) enrollment and Spring (March 31) Average Daily Membership (or ADM) are projected.

Between January and March, budget committee and staffing meetings are held to determine what will be included in the proposed budget for each fund based on the division's strategic plan, staffing formulas, and program initiatives. School Board 2x2 meetings and School Board/City Council Buddy meetings are also held.

In March, each fund's proposed budget is publicly presented and two public hearings are held. School Board approval of the proposed budget is scheduled for March 24, 2021. Once approved the School Board approved budget will be submitted to the city before April 1.

The School Board Chair and Division Superintendent publicly presented the School Board approved budget to City Council in April and City Council is scheduled to approve the budget on in May.

### **School Board Strategic Goals and Objectives**

The FY 2021-2022 budget was developed in line with the Vision 2020 Strategic Plan for Hampton City Schools which was approved for extension through FY 2021. The five main goals of the strategic plan are best understood using the Strategic Focus Model, below:



The core of the work, **Maximizing every child's learning**, is at the center of the model, surrounded by two equally important pieces of our success, **Creating safe, nurturing environments** and **Attracting, developing and retaining exceptional staff**. The learning, the staff, and the environment, then, receive crucial support through **Enhancing family and community engagement and satisfaction** and **maintaining effective, efficient and innovative support systems** for both students and employees. Finally, all three "inner circles" are made possible by **managing fiscal resources effectively and efficiently**.

The full Vision 2020 Strategic Plan is located in the *Organizational Section* of this document and can be viewed on our website using the link below:

[http://www.hampton.k12.va.us/about/strategic\\_plan.php](http://www.hampton.k12.va.us/about/strategic_plan.php).

The plan is based on our continuous mission to ensure academic excellence for all students by working collaboratively with each other and with our community. The process began by revisiting our mission, values and strategic focus to determine what, if anything needed to be changed, added or removed to shape the plan for the future.

We found after gathering input from teachers, administrators, parents and community members (over 630 participants) that our mission, basic beliefs, and core values had not changed. Our stakeholders agreed that we must continue the work in our six areas of focus while planning for the future areas of growth.

In the final planning stages, participants were challenged to define the work that would make us amazing, make us proud to work for the school division, and make parents want to enroll their children with us. Our initiatives are bold as are our targets for performance. We decided we had to set the highest standards so that no child would be left behind. **Every child, every day, whatever it takes!**

In line with the strategic plan, the School Board Goals are as follows:

- 1. Identify and communicate funding priorities in support of the division's mission and vision.** (Strategic Plan Focus – Manage Fiscal Resources Efficiently and Effectively)
- 2. Support technology accessibility and the successful integration of technology with instruction for all students.** (Strategic Plan Focus – Maximize Every Child's Learning)
- 3. Support the effective implementation of the Academies of Hampton.** (Strategic Plan Focus – Maximize Every Child's Learning)
- 4. Support the successful development of K-8 career awareness exploration.** (Strategic Plan Focus- Maximize Every Child's Learning)

**5. Maintain focus on facility needs with particular emphasis on safety and climate.**  
 (Strategic Plan Focus – Create Safe, Nurturing Learning Environments)

**6. Support the continued implementation of social & emotional resources for staff and students.** (Strategic Plan Focus – Create Safe, Nurturing Learning Environments)

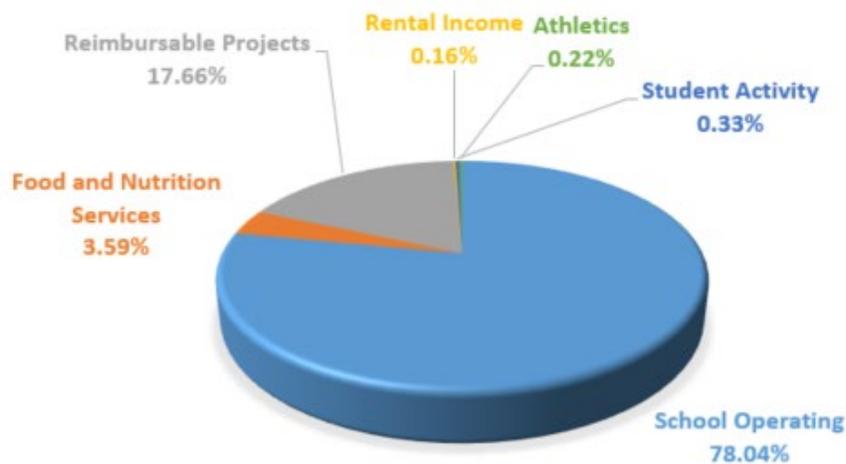
**FY 2021-2022 Budget**

The total FY 2021-2022 Budget for all five funds is \$303,067,881. This is an increase of \$38.3 million or 14.47% when compared to FY 2020-2021. The breakout of the budget by fund is as follows:

Fund	FY 2020-2021	FY 2021-2022	Change	
	Budget	Budget	\$	%
School Operating	\$ 229,118,069	\$ 236,514,205	\$ 7,396,136	3.23%
Food and Nutrition Services	12,297,737	10,886,037	(1,411,700)	-11.48%
Reimbursable Projects	22,581,111	53,524,146	30,943,035	137.03%
Rental Income	172,176	478,756	306,580	178.06%
Student Activity	0	995,506	995,506	100.00%
Athletics	591,031	669,231	78,200	13.23%
<b>All Funds</b>	<b>\$ 264,760,124</b>	<b>\$ 303,067,881</b>	<b>\$ 38,307,757</b>	<b>14.47%</b>

The School Operating fund (Fund 50) is the largest fund and represents 78.04% of the total FY 2021-2022 budget.

**FY 2021-2022 SUMMARY OF ALL FUNDS**



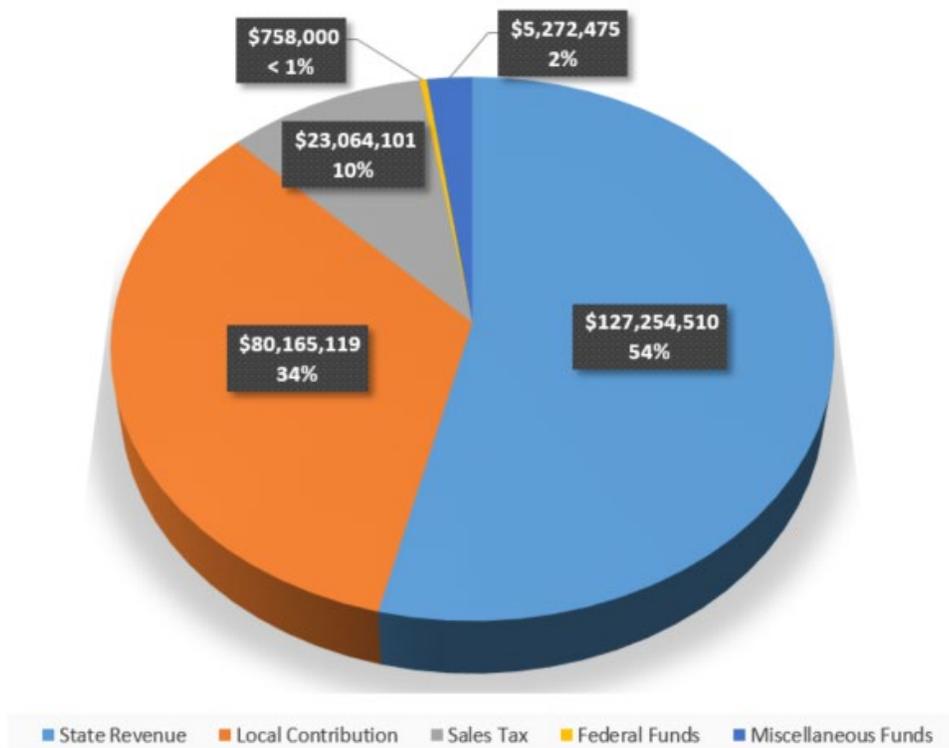
## School Operating Fund (Fund 50)

The School Operating fund for FY 2021-2022 totals \$236,514,205. This is an increase of \$7.4 million or 3.23% when compared to FY 2020-2021. The School Operating fund revenue sources include state funds, state sales tax, local funds (city of Hampton), federal funds, and miscellaneous funds.

**School Operating Fund  
Budgeted Revenue By Major Categories**

Revenue Source	FY 2020-2021 Budget	FY 2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
State Revenue	\$ 123,180,446	\$ 127,254,510	\$ 4,074,064	3.31
Local Contribution	76,948,468	80,165,119	3,216,651	4.18
Sales Tax	23,140,935	23,064,101	(76,834)	(0.33)
Federal Funds	810,000	758,000	(52,000)	(6.42)
Miscellaneous Funds	5,038,220	5,272,475	234,255	4.65
<b>Total Revenue</b>	<b>\$ 229,118,069</b>	<b>\$ 236,514,205</b>	<b>\$ 7,396,136</b>	<b>3.23 %</b>

**FY 2022 School Operating Fund Revenue by Source**



**State Revenues** consist of the Standards of Quality (SOQ) payments, incentive funds, categorical programs, and lottery funded programs. The General Assembly establishes funding on a biennial basis. State revenue is \$127 million or 54% of the FY 2022 School Operating Budget. One of the main budget variables for state revenue is the March 31 Average Daily Membership (ADM). The FY 2022 School Operating Budget is based on an ADM of 18,813.

### Student Enrollment

Initial enrollment projections are done using the University of Virginia Weldon Cooper Center (Weldon Cooper) model as a starting point. This model looks at grade progression ratios, birth rates, and historical data to project future enrollment. The results of this model is adjusted based on local knowledge of recent trends and the impact of changes in the instructional program.

As the result of the pandemic, changes were made to the projection methodology. Some data points, which showed large increases in grade progression based on historical trends, were reduced and current fall enrollment which showed large decreases were slightly increased to account for students returning to the school division.

The first enrollment projection calculated is the September 30 (or fall) enrollment. The fall enrollment drives the number of instructional and support positions needed to provide educational and support services to students and it is used as a basis for school level per pupil allocations. For FY 2022, fall 2021 enrollment is projected to be 19,444 for grades PreK-12 (18,807 for Grades K-12 only).

### Statewide Fall Enrollment

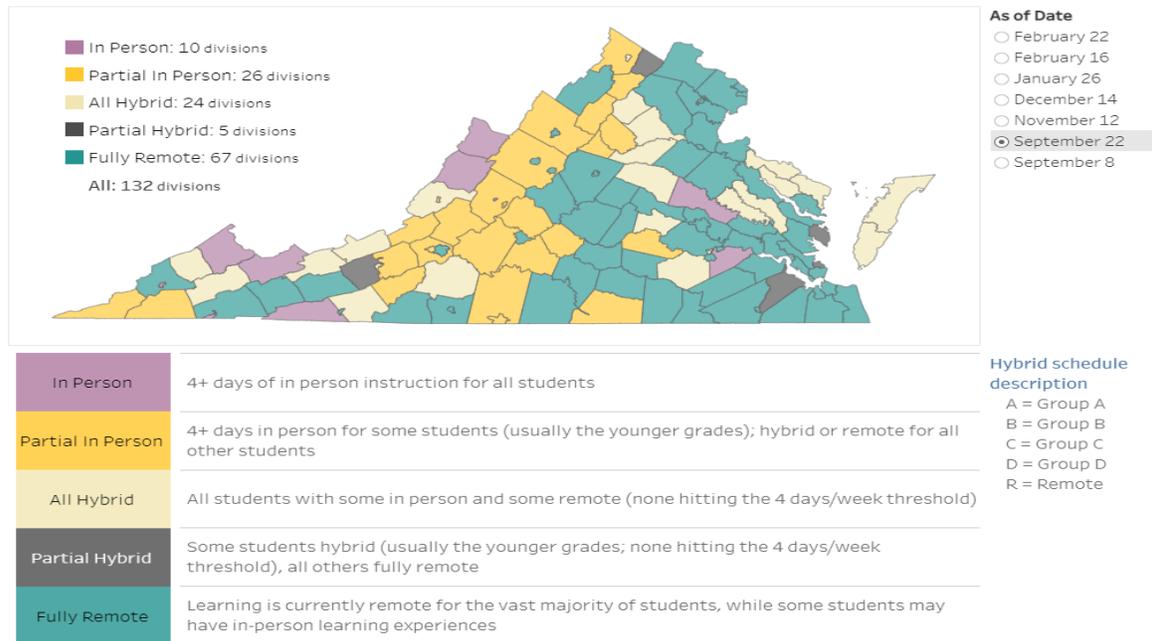
Based on the fall 2020 (FY 2020-2021) enrollment submitted by all divisions across Virginia, the enrollment statewide has decreased since fall 2019 (FY 2019-2020). Fall enrollment has decreased below the fall 2016 (FY 2016-2017) enrollment. See five year statewide fall enrollment below.

School Year	Full Time Count (All Grades)	Part Time Count (All Grades)	Total Count
2016-2017	1,286,711	1,322	1,288,033
2017-2018	1,291,239	1,467	1,292,706
2018-2019	1,289,176	1,337	1,290,513
2019-2020	1,296,822	1,261	1,298,083
2020-2021	1,251,499	1,257	1,252,756

Source: Virginia Department of Education Fall Membership Build-A-Table

The decrease in statewide fall enrollment is directly related to the impacts of the pandemic on instructional programs across the Commonwealth of Virginia. Based on data collected from all school divisions, VDOE released that as of September 22, 2020, 67 school divisions were fully remote, 29 school divisions had some form of hybrid learning, 26 school divisions were partially in person, and 10 school divisions were fully in-person. See chart release by VDOE below.

Virginia's Return to School Instructional Schedules School Year 2020-2021



NOTE: All Virginia school divisions have offered students and families a fully-remote option to learn.

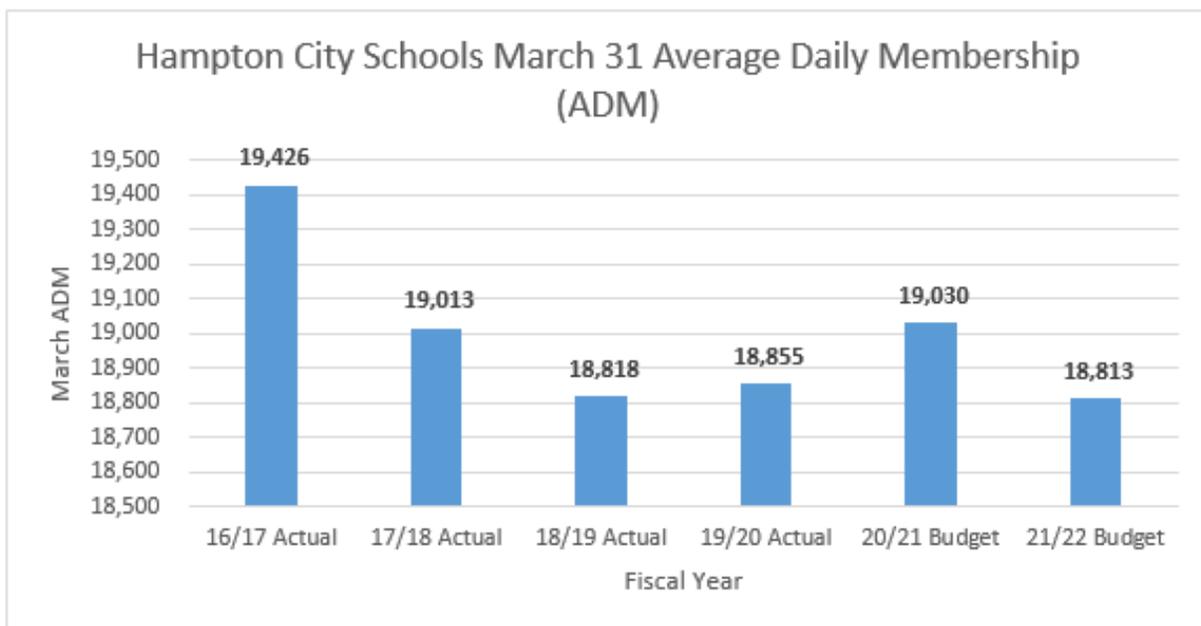
Fall enrollment data shows that much of the decline in enrollment was experienced at the elementary level in grade pre-kindergarten through seven (PreK-7). Many reasons for this decline are due to families unable to do fully remote or hybrid learning due to childcare needs, families choosing home school or private school options, and families delaying that start of school for pre-kindergarten and kindergarten children if allowable under state code.

School Year	Grade PK	Grade KG	Grade 1	Grade 2	Grade 3	Grade 4	Grade 5	Grade 6	Grade 7	Grade 8	Grade 9	Grade 10	Grade 11	Grade 12	Total Count
2019-2020	34,373	92,407	94,392	94,793	94,684	95,342	97,614	100,317	100,531	98,549	106,266	99,920	93,716	93,918	1,298,083
2020-2021	27,986	80,586	89,210	89,877	91,025	91,834	92,703	95,586	98,957	99,499	102,932	101,512	95,394	94,398	1,252,756
Difference	-6,387	-11,821	-5,182	-4,916	-3,659	-3,508	-4,911	-4,731	-1,574	950	-3,334	1,592	1,678	480	-45,327

Source: Virginia Department of Education Fall Membership Build -A-Table

The second enrollment projection calculated is the March 31 (or spring) Average Daily Membership (ADM). The March 31 (or spring) ADM is a main driver in state funding and only includes Grades K-12, as the state funding for pre-kindergarten students is funded based on slots allocated to school divisions under the Virginia Preschool Initiative program. Additionally, some students in Grades K-12 are excluded from the ADM calculation. For example, students receiving services in a Special Education Regional Program are excluded from the calculation because the state provides funding for these students under a separate program.

Between FY 2017 and FY 2019, there was a year over year decline in March ADM. However, beginning in FY 2020, the division began to see an increase in ADM. The original budgeted ADM for FY 2021 anticipated this increase to continue. However, based on the pandemic, the division's March ADM is expected to decrease to 18,813 for FY 2022.



### Local Population Changes

Population changes impact local K-12 enrollment. The city of Hampton population was 137,436 as reported under the 2010 Census. Since this count, the population has decreased to 134,510 as of the July 1, 2019 estimate. Between 2010 and 2019, the city of Hampton has experienced an estimated population change of 2.1%.

The 2020 Census, which began during the development of the FY 2021 budget, is still in the process of being finalized. There is potential for the 2020 Census to show an increase in the population when compared to the July 1, 2019 population estimate.

Percentage of K-12 Enrollment vs Total Population  
City of Hampton 2010 vs 2019

Year	Census	March ADM	Percentage
2010	137,436	20,744	15.1%
2019	134,510	18,818	14.0%

Despite an anticipated increase in the city population, there is still uncertainty as to how the pandemic may continue to impact enrollment for the 2021-2022 school year.

State No Loss Funding Program

Due to the overall decrease in enrollment across the Commonwealth of Virginia, the state budget includes revenue under a No Loss Funding Program. This program will allow for the preservation of state funding loss by school divisions due to declines in the enrollment that would likely not have occurred if there was not a pandemic. This program was put in place for FY 2021 and FY 2022 but there is uncertainty as to whether this program will continue beyond FY 2022.

**Local Revenues** consist of funding provided by the city of Hampton and is 34% of the FY 2022 School Operating Budget. A minimum level of funding is required to meet SOQ and to support other state programs based on the locality’s Local Composite Index (LCI). The LCI is a measure of a locality’s ability to fund education costs and is based on the true value of property, adjusted gross income, and taxable retail sales. The FY 2022 LCI is .2743. The city of Hampton provides an appropriation based on a funding formula. The city provides funding in excess of the minimum required.

Local Funding Formula

The local school funding formula endorsed by the City Council and School Board in FY 1999 is as follows:

- a. The local school system shall receive 61.83% of all residential real estate, personal property, and utility taxes. Utility taxes include telephone, electric, gas, and cable utility tax revenues.
- b. The residential component of these taxes is obtained by subtracting the commercial component out of the total amount for each tax rate.
- c. The commercial component is subject to some variation each year.
- d. The amount provided to the schools will be based on this formula, regardless of the state and federal revenue provided to schools.
- e. It was agreed, however, that should the General Assembly ever address the inadequate level of state funding for education as noted by various Joint

Legislative Audit and Review Commission (JLARC) studies as a comprehensive package, that negotiations around appropriate local adjustments would be in order.

**f.** It was also agreed that the local school system could make requests for special funding in the form of dedicated real estate tax increases if the School Board felt additional funding was warranted. This was done to help fund teacher salary adjustments.

**g.** Dedicated real estate tax increases are not shared according to the local funding formula.

#### Historical Notes

In FY 2006, a local financial guideline pertaining to real estate growth was adopted by City Council as follows effective FY 2007:

**a.** Real estate tax revenue growth, net of new construction, from one fiscal year to the next shall be limited to the equivalent percentage increase in an inflationary growth factor as measured by either the consumer price index for urban dwellers (CPI-U) or resident income growth (RI); whichever is greater in any given year.

**b.** To the extent that budgetary needs require real estate revenues to grow faster than this factor, the City Manager and City Council shall explicitly explain the budget driving factors causing this so that residents may have a concise and clear understanding of the need to deviate from this financial guideline.

The adoption of the financial guideline pertaining to real estate growth has the effect of constraining the real estate component of the local funding formula to no more than the percent growth in resident income growth. Dedicated real estate revenues, however, can be assigned to the local school program as they were in FY 2008 when the City Council dedicated the equivalent of three cents that exceeded the financial guideline to school construction. Beginning in FY 2014, City Council appropriated (within the Capital Projects Fund) an additional two cents per year for the technology one-to-one initiative.

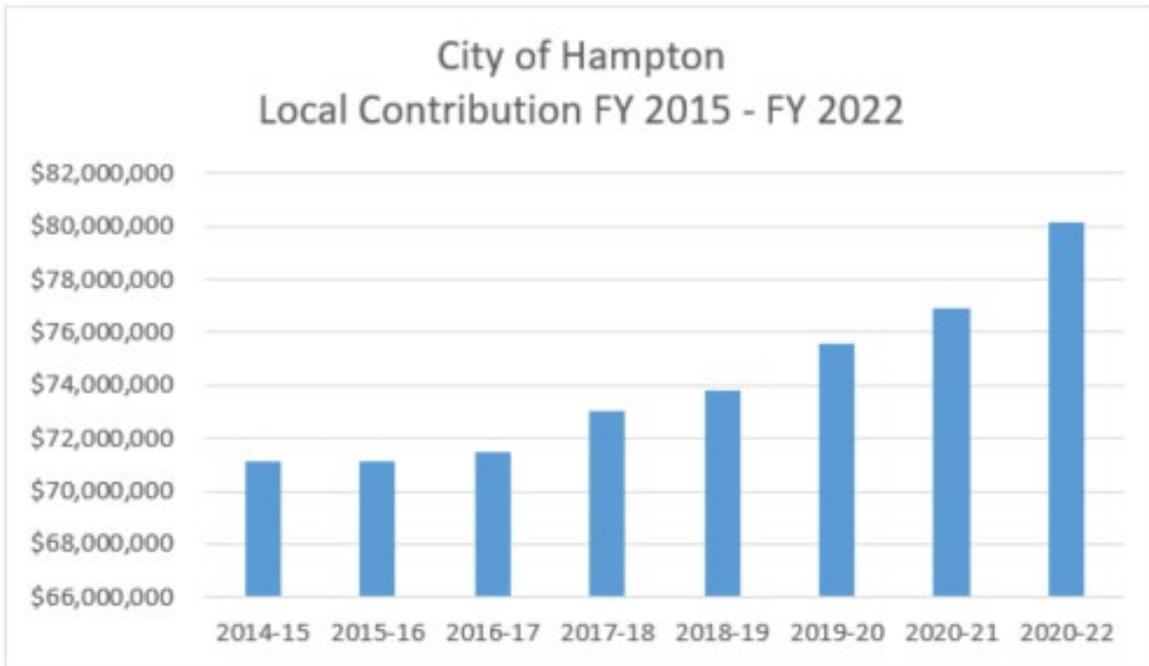
#### FY 2021 Real Estate Tax Rate

The current real estate tax rate is \$1.24 per \$100 of assessed value (as of July 1, 2020). The tax year corresponds to the budget year, beginning on July 1 and ending on June 30 of the next calendar year. All real estate is assigned an assessed value by the Office of the Assessor of Real Estate. Real estate is appraised each year and is assessed at 100% of market value.

#### FY 2022 Local Funding

The city of Hampton FY 2022 local contribution to the School Operating fund is projected to be \$80.2 million. This is an increase of \$3.2 million or 4.18% when

compared to the FY 2021 budget. Included in the local contribution is funding of \$380,000 to support the Academies of Hampton.



**State Sales Tax** (another source of state revenue) provides revenue collected through the state sales and use tax to localities to support public education. Sales tax is \$23.1 million or 10% of the FY 2022 School Operating Budget.

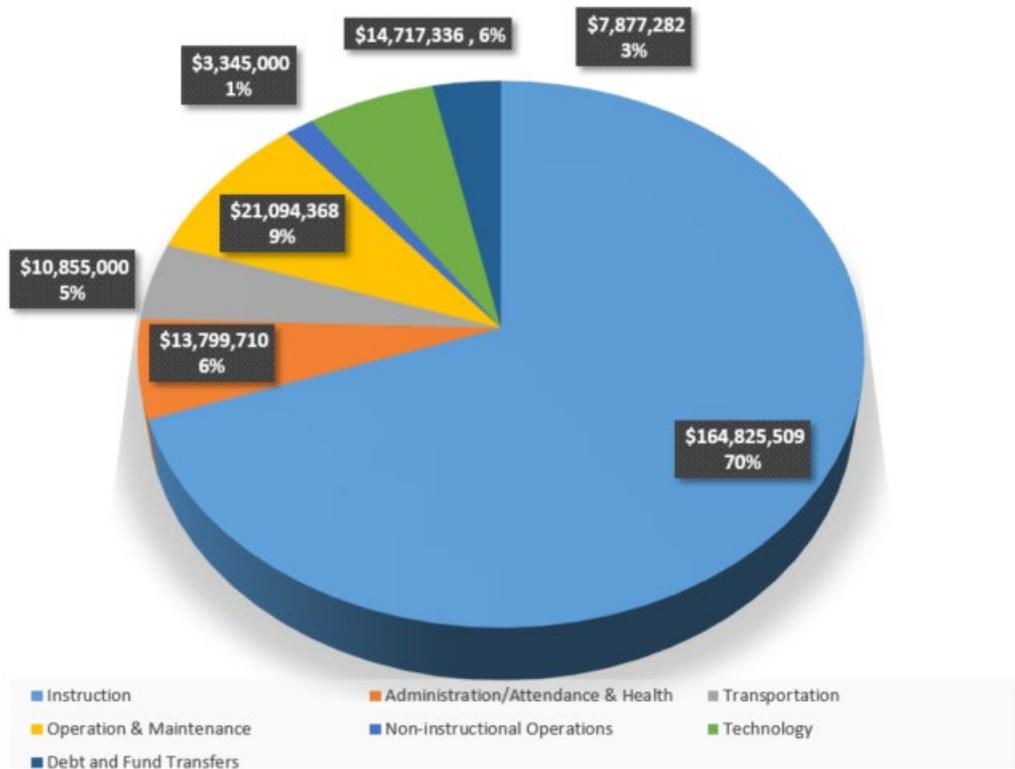
**Federal and Miscellaneous Revenues** consist of Federal Impact Aid, Junior Reserve Officer Training Corps (JROTC), indirect cost recovery, Medicaid, cell tower receipts, scrap sales, interest on investments, pharmacy deposits, print shop revenue and other miscellaneous items. Federal revenue is \$0.75 million (or 0.3%) and miscellaneous revenue is \$5.3 million (or 2.2%) of the FY 2022 School Operating Budget.

All revenue sources for the School Operating fund are budgeted within the major expenditure classifications as follows:

**School Operating Fund  
Expenditures by Classification  
FY 2021 Compared to FY 2022**

Classification	FY 2020-2021 Budget	FY 2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
Instruction	\$ 161,936,616	\$ 164,825,509	\$ 2,888,893	1.78
Administration/Attendance & Health	13,476,124	13,799,710	323,586	2.40
Transportation	11,013,254	10,855,000	(158,254)	(1.44)
Operation & Maintenance	20,623,204	21,094,368	471,164	2.28
Non-instructional Operations	3,146,000	3,345,000	199,000	6.33
Technology	12,337,627	14,717,336	2,379,709	19.29
Debt and Fund Transfers	6,585,244	7,877,282	1,292,038	19.62
<b>Total</b>	<b>\$ 229,118,069</b>	<b>\$ 236,514,205</b>	<b>\$ 7,396,136</b>	<b>3.23%</b>

**FY 2022 School Operating Fund Expenditure by Classification**

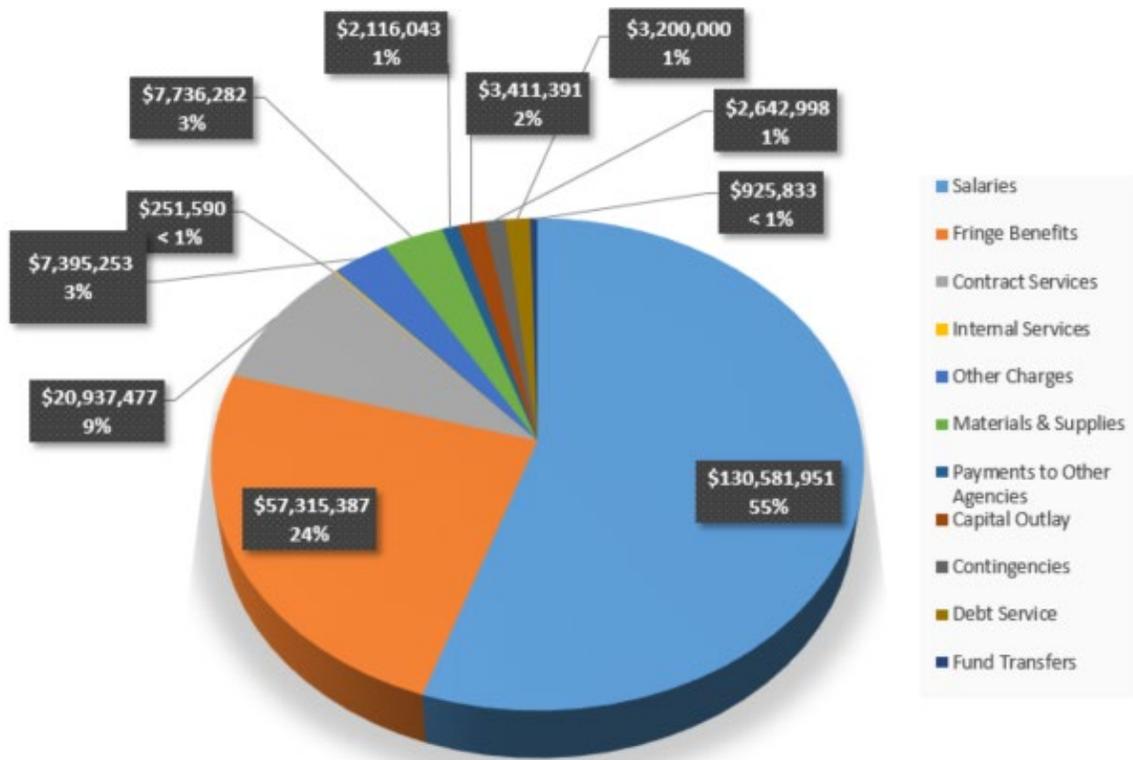


Within each major classification, expenditures are further budgeted by expenditure object/type:

**School Operating Fund  
Budgeted Expenditures by Object/Type  
FY 2021 Compared to FY 2022**

Object/Type	FY 2020-2021 Budget	FY 2021-2022 Budget	\$ INCR (DECR)	% INCR/ DECR
Salaries	\$126,082,280	\$130,581,951	\$4,499,671	3.57
Fringe Benefits	55,810,934	57,315,387	1,504,453	2.70
Contract Services	21,313,469	20,937,477	(375,992)	(1.76)
Internal Services	227,540	251,590	24,050	10.57
Other Charges	7,444,437	7,395,253	(49,184)	(0.66)
Materials & Supplies	7,827,778	7,736,282	(91,496)	(1.17)
Payments to Other Agencies	2,222,506	2,116,043	(106,463)	(4.79)
Capital	2,660,031	3,411,391	751,360	28.25
Contingencies	2,695,299	2,642,998	(52,301)	(1.94)
Debt Service	2,000,000	3,200,000	1,200,000	60.00
Fund Transfers	833,795	925,833	92,038	11.04
<b>Total</b>	<b>\$229,118,069</b>	<b>\$236,514,205</b>	<b>\$7,396,136</b>	<b>3.23%</b>

**FY 2022 School Operating Fund Expenditures by Object**



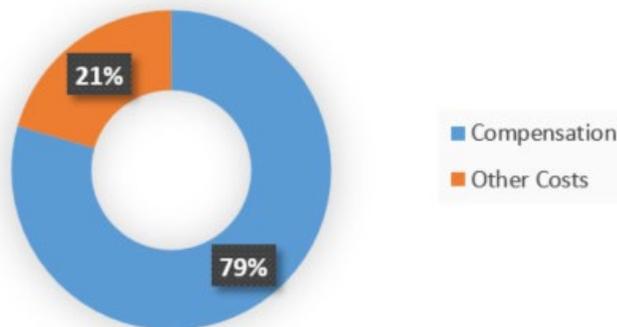
A description of each expenditure object/type is included below:

Object	Description
<b>Salaries</b>	Salaries and wages for full-time and part-time employees, as well as overtime, supplements, and other compensation
<b>Fringe Benefits</b>	Fringe benefits including employer's portion of Social Security and Medicare Tax (FICA), retirement, healthcare, life insurance, disability income, and unemployment
<b>Contract Services</b>	Contractual services, excluding capitalized expenditures, from outside organizations
<b>Internal Services</b>	Charges from an internal service fund to another fund for activities of the school division for intragovernmental services
<b>Other Charges</b>	Charges that support the use of programs, such as utilities, telecommunication, travel, etc.
<b>Materials/Supplies</b>	Charges for articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized
<b>Payments to Other Agencies</b>	Charges such as tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments (e.g. a regional program)
<b>Capital Outlay</b>	Charges for the purchase of equipment that meets the capitalization threshold
<b>Contingencies</b>	Budget for unexpected expenditures and city debt service payment
<b>Debt Service</b>	Charges for debt payments paid to the local government
<b>Fund Transfers</b>	Charges for fund transfers to the local government or other funds

### Salaries and Fringe Benefits

Salaries and fringe benefits (also referred to as compensation) are \$188 million and make up 79% of the total School Operating Budget. Compensation is impacted by personnel changes, pay increases, and fringe benefit rates.

### Compensation as a % of Total FY 2022 School Operating Budget



## Summary of Personnel Changes

Overall, the FY 2021-2022 School Operating Budget includes a net decrease of 24 positions when compared to FY 2020-2021. The majority of the decrease is due to the transfer of special education instructional assistant positions to Fund 60 Reimbursable Projects. The estimated cost (salaries and benefits) to the budget was \$0.05 million. The total budgeted FTE positions for the School Operating fund for FY 2021-2022 is 2,651.22.

	FY 2021 Positions*	FY 2022 Positions*	Change
Instruction	2,075.22	2,051.22	(24.00)
Administration/Attendance & Health	147.00	147.00	0.00
Pupil Transportation	288.00	288.00	0.00
Operations & Maintenance	77.00	77.00	0.00
Technology	90.00	90.00	0.00
<b>GRAND TOTAL</b>	<b>2,677.22</b>	<b>2,653.22</b>	<b>(24.00)</b>

### Summary of Position Additions

Full-Time Teachers (moved from Fund 60)	12.00
Full-Time Teachers	2.00
Part-Time Teachers	1.00
School Counselors	5.00
Tier II Intervention Specialist (originally budgeted as Temporary Position)	1.00
Intervention Support Assistant (moved from Fund 60)	1.00
Restorative Counselor	1.00
Assistive Technology Specialist (moved from Fund 60)	1.00
<b>Total Position Additions</b>	<b>24.00</b>

### Summary of Position Reductions

Full-Time Teachers (vacant)	(2.00)
Full-Time Instructional Assistants (moved to Fund 60)	(37.00)
Full-Time Instructional Assistants (vacant)	(8.00)
Full-Time Learning Lab Facilitator (vacant)	(1.00)
<b>Total Position Reductions</b>	<b>(48.00)</b>

**Net Change in Operating Positions** **(24.00)**

\* The FY 2021 and FY 2022 Positions have been updated to convert all .5 full time equivalent (FTE) to 1 part-time position where applicable. Additionally, the FY 2021 positions have been updated to remove 2 positions that were incorrectly included in the position count in the previous budget book publication and the subsequent adjustment in the removal of 4 new school counselor positions in FY 2021 due to loss of state funding cause by the COVID-19 pandemic.

## Compensation Increases

For FY 2021-2022, a 5.0% compensation increase is proposed for all employees effective July 1, 2021. For every 1% raise provided to employees, it costs Hampton City Schools \$1.45 million. The total impact to the School Operating fund is \$7.3 million.

Additionally, the budget includes reclassifications, changes to supplements, and market adjustments for select employee groups. Each change is in addition to the division wide proposed compensation increase. The total impact to the School Operating fund is \$3.86 million.

### *Reclassifications*

During the budget development process reclassifications were identified for ten positions effective July 1, 2021. The largest reclassification is the schedule change from 10 months to 12 months for all Digital Learning Specialists. The total cost (salaries and benefits) for all reclassifications is \$0.07 million. However, this cost was offset by a \$0.07 million decrease in non-payroll costs. The net impact to the School Operating fund budget is \$0.

### *Supplements*

As part of the FY 2022 budget, it is proposed to restore the 12% increase to instructional and athletic supplements. The total cost is \$0.135 million.

### *Market Adjustments*

As competitive compensation continues to be a School Board priority and is in line with the strategic plan goal to Attract, Develop, and Retain Exceptional Staff, the FY 2022 budget includes market adjustments for employee groups based on factors such as turnover rate, competitiveness with surrounding divisions, compression, and changes to increase the state minimum wage to \$11. The total impact to the School Operating fund is \$3.36 million which includes the following:

- \$1.5 million for teacher scale adjustments - add \$500 to steps 1-14 and \$1,000 to steps 15-29 and maintain a 30 step teacher scale (in addition to the employee raise)
- \$0.5 million to increase school bus driver, bus attendant, bus lot attendant, bus dispatcher, and transportation shop attendant pay by \$2 per hour (in addition to the employee raise)
- \$0.3 million to increase secretary, and school security officer, school finance officer pay by \$1 per hour (in addition to the employee raise)
- \$0.1 million to increase in-school suspension assistant, school information processing assistant, groundskeeper, digital press operator, records technician, library processing clerk, warehouse delivery technician, health clerk, library technician, finisher, messenger, office assistant, and cafeteria monitor pay by between 0.27 and 2.33 per hour (in addition to the employee raise)

- \$0.1 million to increase technology specialist, apprentice, and auto mechanic pay by \$1.50 per hour (in addition to the employee raise)
- \$0.5 million to increase instructional assistant, health/physical education clerk, library assistant, record clerk, and transportation assistant pay by \$1.37 per hour (in addition to the employee raise)
- \$0.3 million to increase instructional coach, school-based administrator and other administrator pay to address compression (in addition to employee raise)
- \$0.06 million to increase school nurse annual pay by \$1,500 (in addition to the employee raise)

### Fringe Benefits

Fringe benefits represent additional compensation provided to employees for items such as Social Security and Medicare tax, Virginia Retirement System (VRS), healthcare coverage, life insurance, disability/income protection. As gross salaries increase, all fringe benefits with the exception of healthcare, increase.

VRS rates are determined on a biennium basis. Since FY 2022 is the second year of the 2020-2022 biennium, there are no changes to the retirement rates that took effect beginning July 1, 2020:

Program	Teacher/Professional Rates		Non-Professional Rates	
	2020-2022 Biennium	2018-2020 Biennium	2020-2022 Biennium	2018-2020 Biennium
VRS Pension	16.62%	15.68%	7.03%	9.30%
VRS Health Insurance Credit	1.21%	1.20%	0.98%	0.00%
VRS Group Life Insurance	1.34%	1.31%	1.34%	1.31%

Beginning July 1, 2021, employees under the VRS non-professional pension plan will be eligible to receive the VRS Health Insurance Credit of \$1.00 per years of service at the time of retirement. The cost to the school division to prefund this benefit on an annual basis is currently \$0.03 million.

Healthcare (medical claims) are expected to increase by 3.48% during FY 2022 based on a third party projection. The school division recommends to absorb 100% of this increase thus employee healthcare rates would not change in FY 2022. This decision would allow the school division to provide an unencumbered 5.0% compensation increase. The impact to the School Operating fund is \$0.5 million.

### Other Costs

Other costs are \$48 million and make up 21% of the School Operating Budget and represent all non-personnel costs. The largest cost is contract services at \$21 million of the total School Operating Budget. Contract services represent any services provided by an outside organization. Examples include contracted medical services for students

with disabilities, repair costs for school buses, outsourced substitute costs, technology programs for communication with stakeholders and classroom instructional programs.

Contingency is projected to be fairly consistent with FY 2021 and is established to protect the school division against unexpected expenditures and for changes in revenue (e.g., sales tax revenue). If there are no significant, unexpected expenditures or significant changes to revenue, contingencies are recommended to be repurposed for one-time expenditures in the FY 2022 budget.

Debt service is recommended to increase by \$1.2 million for future school renovation projects.

The No Loss Funding program allows for the preservation of state funding loss by school divisions due to declines in the enrollment that would likely not have occurred if there was not a pandemic. This program was put in place for FY 2021 and FY 2022 but there is uncertainty as to whether this program will continue beyond FY 2022. As such, the FY 2022 budget also includes \$1.2 million for one time expenditures to include school projects, collective bargaining planning, and school renaming projects.

Beginning with FY 2021-2022, it is recommended that the funding and related expenditures for athletic trainers be moved from the School Operating fund (Fund 50) and accounted for in the Athletics fund (Fund 94). The net impact to the Fund 50 budget is \$0.

**Hampton City Schools  
School Operating Fund (Fund 50)  
FY 2021-2022 Budget Overview**

FY 2020-2021 Original Budget	\$229,118,069
FY 2021-2022 Recommended Budget	<u>236,514,205</u>
Difference	7,396,136

Funding in the FY 2020-2021 Original Budget that was temporarily suspended but subsequently repurposed for one-time, non-recurring expenditures in FY 2020-2021. This funding is available for expenditures in FY 2021-2022.

**Total available funding** 10,336,316  
**\$17,732,452**

Strategic Plan	Changes to the School Operating fund (Fund 50) budget:	Estimated Cost
Attract, Develop, and Retain Exceptional Staff	<ul style="list-style-type: none"> <li>\$0.27 to \$2.33 per hour increase for in-school suspension assistant, school information processing assistant, groundskeeper, digital press operator, records technician, library processing clerk, warehouse delivery technician, health clerk, library technician, finisher, messenger, office assistant, courier, application processing specialist, account clerk III, and cafeteria monitor</li> <li>\$1.00 per hour increase for Secretaries, School Security Officers, and School Finance Officers</li> <li>\$1.37 per hour increase for Instructional Assistants, Health/Physical Education Clerk, Library Assistant, Record Clerk, and Transportation Assistant</li> <li>\$1.50 per hour increase for Technology Specialists, Apprentices, and Auto Mechanics</li> <li>\$2.00 per hour increase for Bus Drivers, Bus Attendants, Bus Lot Attendants, Transportation Dispatchers, and Transportation Shop Attendant</li> <li>Add 5% compensation increase effective July 1, 2021</li> <li>Add VRS Health Insurance Credit for VRS Non-professional Plan</li> <li>Collective Bargaining Planning</li> <li>Full year cost of 2% compensation increase that was effective February 1, 2021</li> <li>Healthcare program - 3.48% increase in medical claims</li> <li>Increase Annual School Nurse Pay by \$1,500</li> <li>Reclassification of health services department</li> <li>Restore 12% increase to coaching and instructional supplements</li> <li>Salary compression adjustments for instructional coaches, principals, assistant principals and other administrators</li> </ul>	<ul style="list-style-type: none"> <li>\$129,234</li> <li>\$266,939</li> <li>\$363,619</li> <li>\$145,288</li> <li>\$505,045</li> <li>\$7,246,058</li> <li>\$37,378</li> <li>\$75,000</li> <li>\$2,813,880</li> <li>\$509,335</li> <li>\$60,874</li> <li>\$19,623</li> <li>\$135,000</li> <li>\$305,721</li> </ul>

	Teacher salary scale adjustments ( \$500-\$1,000/step increase)	\$1,528,133
<b>Attract, Develop, and Retain Exceptional Staff Total</b>		<b>\$14,141,127</b>
Create Safe, Nurturing Environments	Add 1 Restorative Counselor	\$63,500
	Add 5 school counselors for FY 2022 SOQ ratio	\$588,423
	Increase in local match requirement for School Security Equipment Grant	\$12,038
	Reclassification of 1 position for changes in job responsibilities	\$7,048
	Restore 1 full-time school psychologist	\$89,156
	Restore 1 full-time school security officer	\$43,802
	Restore 2 full-time school social workers	\$178,311
	Restore part-time assistant principal at Armstrong elementary	\$35,273
	School psychologist (1) schedule change from 10 months to 11 months	\$7,000
<b>Create Safe, Nurturing Environments Total</b>		<b>\$1,024,551</b>
Manage Fiscal Resources Effectively and Efficiently	Add 14 teacher and other positions from Fund 60	\$886,063
	Increase in city billings	\$59,898
	Increase to Contingency (for total \$2.5M)	\$1,507,590
	Net decrease in non-payroll costs	-\$954,383
	One-time projects/expenditures	\$1,019,775
	Repurpose of 11 vacant positions	-\$367,846
	School Naming Change Project	\$150,000
	Transfer 37 instructional assistant positions to Fund 60	-\$1,261,257
<b>Manage Fiscal Resources Effectively and Efficiently Total</b>		<b>\$1,039,840</b>
Maximize Every Child's Learning	Add 1 part-time high school foreign language teacher	\$27,000
	Add 2 full-time high school science teachers	\$130,704
	Debt service payments	\$1,200,000
	Digital learning specialist schedule change from 11 months to 12 months	\$38,797
	High school extension for special education students	\$130,433
<b>Maximize Every Child's Learning Total</b>		<b>\$1,526,934</b>
<b>Grand Total</b>		<b>\$17,732,452</b>

## Food and Nutrition Services Fund (Fund 51)

The Food and Nutrition Services fund for FY 2021-2022 totals \$10,886,037. This is a decrease of \$1,411,700 or 11.48% when compared to FY 2020-2021. The Food and Nutrition Services fund revenue sources include state funds, federal funds, donated commodities, cash sales and miscellaneous/other funds.

**Food and Nutrition Services Fund  
Budgeted Revenue By Major Categories**

Revenue Source	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR/ (DECR)
State Funds	\$ 418,732	375,492	\$ (43,240)	(10.33)
Federal Funds	8,540,686	7,296,000	(1,244,686)	(14.57)
Other Funds	37,494	225,260	187,766	500.79
Cash Receipts (Sales)	2,520,825	1,328,439	(1,192,386)	(47.30)
Donated Commodities (USDA)	780,000	771,000	(9,000)	(1.15)
Transfer from Fund Balance	-	889,846	889,846	100.00
<b>Total Revenue</b>	<b>\$ 12,297,737</b>	<b>\$ 10,886,037</b>	<b>\$ (1,411,700)</b>	<b>-11.48%</b>

**Federal and state funds** are comprised of breakfast, lunch and snack programs for meals at the schools through the United States Department of Agriculture (USDA), the Virginia Lunch and Breakfast Programs (e.g., Breakfast After the Bell), and the School Meals Expansion program which is proposed to begin in FY 2022.

### School Meals Expansion Program

For FY 2022, the state budget includes the School Meals Expansion program to provide funds to local school divisions to reduce or eliminate the cost of school breakfast and lunch for students eligible for reduced price meals under the National School Lunch Program and the School Breakfast Program. Under this program, HCS students who are eligible for reduced price lunch will receive breakfast and lunch at no cost beginning in the 2021-2022 school year. Prior to the School Meals Expansion program, the school division already provided breakfast at no cost for students eligible for reduced price meals.

**Donated commodities** from the USDA provide raw food materials to be used in the preparation of meals. The amount of donated commodities from the USDA will fluctuate from year to year. The donated commodities of raw materials received are converted into food for students.

**Other funds** are comprised of vending, interest and miscellaneous revenue.

**Cash receipts** revenue is derived from catering services, a la carte food sales, and school meal charges.

For FY 2022, there will be no increase in school lunch and breakfast prices. Current prices are below.

Hampton City Schools Breakfast Prices		
School Year	Elementary	Secondary
2021-2022	\$ 1.10	\$ 1.10

Hampton City Schools Lunch Prices		
School Year	Elementary	Secondary
2021-2022	\$ 2.10	\$ 2.30

A transfer from fund balance is recommended for FY 2022. A transfer is generally made to upgrade cafeteria equipment in the school division; however, due to the uncertainty on how the pandemic may continue to impact Food and Nutrition Services next school year, it is recommended to request the use of \$0.89 million of fund balance if needed.

All revenue sources for the Food and Nutrition Services fund are budgeted within expenditure objects/types as follows:

**Food and Nutrition Services Fund  
Budgeted Expenditures By Object/Type**

Expenditure Object/Type	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
Personnel Services	\$ 3,698,439	\$ 3,748,539	\$ 50,100	1.35
Fringe Benefits	909,172	972,029	62,857	6.91
Contract Services	109,250	115,260	6,010	5.50
Other Charges	17,371	11,344	(6,027)	(34.70)
Materials and Supplies	6,984,455	5,601,200	(1,383,255)	(19.80)
Capital	110,530	50,000	(60,530)	(54.76)
Transfer to School Operating Fund	468,520	387,665	(80,855)	(17.26)
<b>Total Expenditures</b>	<b>\$ 12,297,737</b>	<b>\$ 10,886,037</b>	<b>\$ (1,411,700)</b>	<b>-11.48%</b>

**Personnel Services (Salaries):** The net decrease in salaries is due changes in payroll cost from year to year based on the number of filled positions and a 5.0% salary adjustment for all food service staff. Additionally, the following salary adjustments are recommended:

- Cafeteria Managers - \$2 per hour increase (in addition to the employee raise)
- Cafeteria Staff – between \$1.62 and \$2.59 per hour increase – this change will ensure that all cafeteria staff are paid at least \$11 per hour and address compression as the result of the change in the state minimum wage (in addition to the employee raise)
- Secretaries will receive an additional \$1 per hour (in addition to the employee raise)

- School Maintenance Staff and Technology Specialists will receive an additional \$1.50 per hour (in addition to the employee raise)
- Courier, application processing specialist, and account clerk III- between \$0.27 and \$1.68 per hour increase (in addition to the employee raise)
- Reclassification of FNS Nutrition Coordinator from 11 months to 12 months
- A reduction and repurpose of 1 vacant cafeteria staff position is recommended

**Fringe Benefits:** The net increase is due to the impact of the 5.0% salary increase and other salary adjustments on fringe benefits and increases in healthcare costs, the VRS health insurance credit under the non-professional plan and the reduction of 1 vacant position.

**Contract Services:** The increase in contract costs is due to potential equipment repair costs.

**Other Charges:** The decrease in other costs is due lower travel cost projected for next school year.

**Materials and Supplies:** Food costs are projected to decrease in line with a projected decrease in meals to be serve in the event of further impacts of the pandemic on food service operations. Donated commodities are projected to be fairly consistent with FY 2021 and new non-food supplies purchases are projected to decrease based on current inventory available for use. There is some increase included in food costs for the impacts of annual inflation.

**Capital:** The decrease is based on projected equipment replacements planned for FY 2022.

**Transfer to School Operating Fund:** Represents indirect costs charged to Food and Nutrition Services by the School Operating fund.

### **USDA Community Eligibility Provision (CEP) Program**

Hampton City Schools currently has 23 schools that are approved to participate in the USDA Community Eligibility Provision (CEP) program. The CEP school meal program provides the option for school divisions with high percentages of low-income households to offer school breakfast and lunch meals at no charge to all students in participating schools without collecting meal applications.

The USDA provides guidelines on division-wide CEP eligibility. Division-wide eligibility is based on an Identified Student Percentage (ISP) of 40% or more. Identified Students are defined as students approved for free meals through means other than completing an individual application (e.g., Supplemental Nutrition Assistance Program or SNAP, homeless, runaway, foster).

The number of Identified Students is divided by the total enrollment to determine the Identified Student Percentage. HCS division-wide ISP was 50.52% as of June 1, 2020 (the latest information that is available).

HCS evaluates the financial impact of implementing CEP each year. Due to the pandemic and the extension of the USDA Summer Feeding program through June 30, 2021, information on the CEP program and its implementation have not been communicated to school divisions yet. HCS is hopeful that at a minimum, the current 23 schools (listed below) will be approved for the CEP program.

A.W.E. BASSETTE ELEM (since SY 2015-2016)  
ABERDEEN ELEM (since SY 2015-2016)  
BENJAMIN SYMS MIDDLE (since SY 2015-2016)  
BOOKER ELEM (since SY 2017-2018)  
C. ALTON LINDSAY MIDDLE (since SY 2015-2016)  
CAPTAIN JOHN SMITH ELEM (since SY 2016-2017)  
CESAR TARRANT MIDDLE (since SY 2017-2018)  
DOWNTOWN HAMPTON CDC SITE III (since SY 2017-2018)  
HUNTER B ANDREWS (since SY 2015-2016)  
JANE H. BRYAN ELEM (since SY 2015-2016)  
JOHN B. CARY ELEM (since SY 2015-2016)  
JOHN TYLER ELEM (since SY 2015-2016)  
LUTHER W. MACHEN ELEM (since SY 2015-2016)  
MOTON EARLY CHILDHOOD CENTER (since SY 2017-2018)  
PHOEBUS HIGH (since SY 2020-2021)  
FORREST ELEM (since SY 2020-2021)  
ALTERNATIVE LEARNING CENTER (since SY 2020-2021)  
CHRISTOPHER C. KRAFT ELEM (since SY 2020-2021)  
HAMPTON HIGH (since SY 2020-2021)  
PAUL BURBANK ELEM (since SY 2020-2021)  
PHILLIPS ELEM (since SY 2020-2021)  
SAMUEL P. LANGLEY ELEM (since SY 2020-2021)  
THOMAS EATON MIDDLE (since SY 2020-2021)

## Reimbursable Projects Fund (Fund 60)

The Reimbursable Projects fund for FY 2021-2022 totals \$53,524,146. This is an increase of \$31 million or 137% when compared to FY 2020-2021. The Reimbursable Projects fund revenue sources include state funds, federal funds, tuition and miscellaneous/other funds.

### Reimbursable Projects Fund Budgeted Revenue By Major Categories

Revenue Source	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
State Funds	\$ 1,888,296	\$ 2,428,461	\$ 540,165	28.61
Federal Funds	19,466,341	48,891,372	29,425,031	151.16
Tuition	148,240	137,540	(10,700)	(7.22)
Other Funds	1,078,234	2,066,773	988,539	91.68
<b>Total Revenue</b>	<b>\$ 22,581,111</b>	<b>\$ 53,524,146</b>	<b>\$ 30,943,035</b>	<b>137.03%</b>

**State revenue** comprises 5.0% of the overall FY 2021-2022 budget and includes grants and programs that facilitate learning for students and faculty. State grants primarily consists of the Year Round School Planning (Extended Learning) Grant, School Security Equipment Grant, Teacher Recruitment and Retention, Safe Routes to School, and Career Switchers grant programs.

**Federal revenue** comprises 91% of the overall FY 2021-2022 budget. The majority of the federal budget are the Title I Local Education Agency, Title VI Part B Special Education, and Title V 21st Century Community Learning Centers grants. The overall net increase in federal grants allocated and awarded under the Coronavirus relief funding that has been approved by the federal government. The total Coronavirus relief funding received by the school division totals \$34 million and is outlined below.

Coronavirus Federal Grant	Amount
CARES ESSER	5,788,674
CARES ESSER STATE SET ASIDE AND GEERS	775,330
CORONAVIRUS RELIEF FUNDS	3,335,640
CRRSA Act ESSER II fund	24,400,757
<b>Total</b>	<b>34,300,401</b>

Coronavirus relief funds have been used to purchase Chromebooks to extend the divisions 1:1 program to grades K-4, medical supplies, personnel protective equipment for students and staff, air purifiers, digital learning resources for students, sanitization

equipment and supplies, physical distancing signage, and other equipment and supplies to support the division’s mitigation strategies to protect students and staff from the spread of Coronavirus. Projected expenditures include capital projects (to include HVAC and roof projects) to enhance air quality in buildings, personnel protective equipment, medical and sanitization supplies, and programs to address learning loss due to the pandemic.

**Tuition revenue** comprises less than 1% of the overall FY 2021-2022 budget and is derived from summer school, summer drivers’ education, and adult education programs.

**Other revenue** comprises 4% of the overall FY 2021-2022 budget and is comprised of WHCS Channel 46, private grants, tuition and miscellaneous revenue. WHCS Channel 46 is a partnership between Hampton City Schools and the city of Hampton. The TV station receives a subsidy from the schools and program income from the city to maintain the facility. Both agencies use the TV station to communicate with the community through broadcasts of the School Board and City Council meetings.

Federal and state funds are budgeted so revenue and expenditures match. They do not result in any fund balance. There is no limit designated for fund balance at the end of the fiscal year.

All revenue sources for the Reimbursable Projects fund are budgeted within expenditure objects/types as follows:

**Reimbursable Projects Fund  
Budgeted Expenditures By Object/Type**

Expenditure Object/Type	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
Personnel Services	\$ 12,588,224	\$ 13,430,377	\$ 842,153	6.69
Fringe Benefits	4,606,783	4,723,658	116,875	2.54
Contract Services	1,619,628	2,829,575	1,209,947	74.71
Internal Services	248,663	341,840	93,177	37.47
Other Charges	807,996	1,488,986	680,990	84.28
Materials and Supplies	863,806	2,517,070	1,653,264	191.39
Payments to Other Agencies	-	60,000	60,000	100.00
Capital	1,846,011	28,050,140	26,204,129	1,419.50
Fund Transfers	-	82,500	82,500	100.00
<b>Total Expenditures</b>	<b>\$ 22,581,111</b>	<b>\$ 53,524,146</b>	<b>\$ 30,943,035</b>	<b>137.03%</b>

The majority of expenditures within the Reimbursable Projects fund are for personnel services (salaries), fringe benefits, capital projects. The increase in capital projects is the direct result of the projected expenditures under CARES Act grants to enhance air quality in buildings and sanitization equipment.

## Rental Income Fund (Fund 65)

The Rental Income fund for FY 2021-2022 totals \$478,756. This is an increase of \$306,580 or 178% when compared to FY 2020-2021. The Rental Income fund revenue sources include rental income and transfers from fund balance.

### Rental Income Fund Budgeted Revenue By Major Categories

Revenue Source	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
Transfer from Fund Balance	\$ 94,812	\$ 400,000	\$ 305,188	321.89
Rental Income	\$ 77,364	\$ 78,756	\$ 1,392	1.80
<b>Total Revenue</b>	<b>\$ 172,176</b>	<b>\$ 478,756</b>	<b>\$ 306,580</b>	<b>178.06%</b>

The school system receives rental income from school buildings that have been closed in previous years and repurposed to generate income. The repurposed buildings used are Mary Peake and Mallory. In addition to repurposed buildings, funds are derived from space used at the Pharmacy and the Health and Wellness Center. An increase is expected based on current rental agreements. Additionally, the budget includes the use of \$400,000 from fund balance to repair the roof at the Health and Wellness Center.

All revenue sources for the Rental Income fund are budgeted within expenditure objects/types as follows:

### Rental Income Fund Budgeted Expenditures By Object/Type

Expenditure Object/Type	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
Contract Services	\$ 132,676	\$ 439,256	\$ 306,580	231.07
Other Charges	39,500	39,500	-	0.00
<b>Total Expenditures</b>	<b>\$ 172,176</b>	<b>\$ 478,756</b>	<b>\$ 306,580</b>	<b>178.06%</b>

Contract services represent budgeted repair and maintenance expenditures and other charges represent budgeted utility costs for Mallory and Mary Peake (rental facilities). The budget includes the use of \$400,000 from fund balance to repair the roof at the Health and Wellness Center.

## Athletics Fund (Fund 94)

The Athletics fund for FY 2021-2022 totals \$669,231. This is an increase of \$78,200 when compared to FY 2020-2021. The Athletics fund revenue sources include local funds, transfers from other funds and transfers from fund balance.

### Athletics Fund Budgeted Revenue By Major Categories

Revenue Source	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
Other Local Funds	\$ 204,800	\$ 203,000	\$ (1,800)	(0.88)
Transfer from Fund Balance	37,000	37,000	-	0.00
Transfer from Other Funds	349,231	429,231	80,000	22.91
<b>Total Revenue</b>	<b>\$ 591,031</b>	<b>\$ 669,231</b>	<b>\$ 78,200</b>	<b>13.23%</b>

Other Local Funds comprises 30% of the budget and includes gate receipts for football, basketball, wrestling, volleyball, athletic event pass sales, concession sales and activity fees. The \$1,800 decrease is related to reducing the projection for activity fees based on historical activity.

Transfer from Fund Balance is 6% of the budget. There is no minimum or maximum limit on the amount of fund balance that can be carried forward. Funds are only allocated if needed.

Transfer from Other Funds is a subsidy from the School Operating fund and comprises 64% of the budget. The \$80,000 increase is directly related to accounting for the cost of athletic trainings in the fund 94 budget instead of the fund 50 budget. The net impact to the overall budget (for all school board funds) is \$0.

All revenue sources for the Athletics fund are budgeted within expenditure objects/types as follows:

### Athletics Fund Budgeted Expenditures By Object/Type

Expenditure Object/Type	2020-2021 Budget	2021-2022 Budget	\$ INCR (DECR)	% INCR (DECR)
Personnel Services	\$ 34,423	\$ 34,423	\$ -	0.00
Fringe Benefits	2,634	2,634	-	0.00
Contract Services	193,680	273,680	80,000	41.31
Internal Services	82,000	82,000	-	100.00
Other Charges	99,031	97,231	(1,800)	(1.82)
Materials and Supplies	165,319	165,319	-	0.00
Contingencies	13,944	13,944	-	0.00
<b>Total Expenditures</b>	<b>\$ 591,031</b>	<b>\$ 669,231</b>	<b>\$ 78,200</b>	<b>13.23%</b>

The \$78,200 increase is primarily related to the cost of athletic trainers which were moved from the fund 50 budget to fund 94.

Of the total expenditures, \$213,200 are allocated evenly across the four high schools to be used for supplies, uniforms, sports travel and other needs for the athletic program.

### **Student Activity Fund (Fund 93)**

The Governmental Accounting Standards Board (GASB), issued GASB 84 *Fiduciary Activities* with the objective to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes.

The original effective date of GASB 84 was for fiscal years beginning after December 15, 2018. However, due to the pandemic, the effective date was changed to fiscal years beginning after December 15, 2019.

Under GASB 84, all activities not reported in a current general fund or special revenue account had to be re-analyzed to determine whether the activity met the definition of a fiduciary activity under GASB 84.

When determining if an activity is a fiduciary activity, the following series of questions had to be analyzed:

- Does the government control the assets?
- Are the assets held for pension of Other Post-Employment Benefits (OPEB) arrangements?
- Are the assets held in a trust or equivalent arrangement and the government itself is not a beneficiary?
- Are the assets for the benefit of individuals and the government does not have administrative involvement or direct financial involvement?
- Are the assets for the benefit of organizations or other governments that are not part of the financial reporting entity?

If the activity is a fiduciary activity, the activity is reported in a fiduciary fund as additional information to stakeholders.

If the activity is not a fiduciary activity, the activity is either reported in the general fund (e.g., School Operating fund 50) or a separate special revenue fund (e.g., Athletics fund 94).

Based on the analysis performed by the division, it was identified that student activity funds do not meet the definition of a fiduciary activity under GASB 84 and should be reported as a special revenue fund and included in the division's recommended budget.

Student activity funds represent receipts and disbursements within each school that support student extracurricular/club activities and faculty events. The revenue sources for student activity funds include student club dues/activity fees, fundraisers, donations, or faculty dues, picture/yearbook sales, and school store sales. Revenue is generated solely at the school level and does not include funds from the local contribution (for example local taxes) or state budget.

The revenue is then used to pay for student club activities, fundraiser expenses, classroom supplies, and faculty and student events.

The projected budget for FY 2021-2022 totals \$995,506 and is outlined below by school.

**Student Activity Fund  
Budgeted Revenue**

Revenue Source	2021-2022 Budget
<i>Activity Fees, Fundraisers, Club Dues, Donations:</i>	
Aberdeen Elementary School	\$ 11,777
Andrews PK-8 School	14,163
Armstrong Elementary School	5,348
Asbury Elementary School	12,167
Barron Elementary School	13,203
Bassette Elementary School	5,908
Bethel High School	122,508
Booker Elementary School	11,230
Bryan Elementary School	4,385
Burbank Elementary School	5,769
Lindsay Middle School	6,920
Cary Elementary School	1,692
Cooper Elementary School	52,204
Eaton Middle School	39,840
Forrest Elementary School	11,477
Hampton High School	120,039
Adult and Alternative Learning Center	4,632
Jones Magnet Middle School	76,783
Kecoughtan High School	159,229
Kraft Elementary School	18,870
Langley Elementary School	10,883
Machen Elementary School	7,245
Moton Early Childhood Center	2,671
Phenix PK-8 School	51,500
Phillips Elementary School	15,854
Phoebus High School	86,247
Smith Elementary School	3,930
Spratley Gifted Center	63,498
Syms Middle School	16,656
Tarrant Middle School	24,903
Tucker Capps Elementary School	3,863
Tyler Elementary School	10,112
<b>Total Revenue</b>	<b>\$ 995,506</b>

## **Debt Service**

The school division does not prepare or administer a budget for school debt service. The school debt service budget is prepared and administered by the city of Hampton.

Prior to 1980, there had not been any new construction for HCS. Two new PreK-8 schools were built and opened in the fall of 2010. The school division currently pays the City \$2 million each year as a debt service reserve for the two new PreK-8 schools. To date, the school division has paid \$30 million.

For FY 2022, it is recommended to increase the debt service payment by \$1.2 million for anticipated future school renovation projects.

## **Capital Improvement Plan**

The school division has established a fund (Fund 52, Capital Projects) within the accounting system to account for capital improvement transactions. As payments for work done are processed, the city transfers money from its capital fund to cover the expenses as they occur. Funds are generally used for maintenance and improvement projects such as roofs, boilers, gymnasium renovations, façade improvements, etc. The city of Hampton approves and funds the capital projects for the school system. This fund is only reported in the city financials and is budgeted by the city.

Capital expenditures are defined as items that have a single acquisition cost of \$5,000 or more and a minimum useful life of five years. Those items, which can be clearly classified as major improvements, rather than routine maintenance or equipment replacement, are defined as capital for the purposes of this program. It includes major expenditures for physical facilities, to include but not be limited to, roof replacement, window replacement, HVAC replacement, ceiling tile/lighting upgrades, bathroom renovations, flooring upgrades, interior and exterior painting, building additions or significant modifications, and other structural upgrades. Vehicles intended for use on the streets and highways are not included in the capital improvement program (CIP).

The CIP funds approximately \$2.4 million in improvements each year. In addition, the city allocates \$2.9 million that was recommended by the school investment panel (SIP) to be provided annually beginning in FY 2007, for school renovation and remodeling. The total available is \$5,287,500 per year. The SIP also recommends funds for new construction. As part of the FY 2022 budget development process, the school division expects to receive an additional \$3 million for capital improvements for a total school capital budget of \$8,287,500 for FY 2022. The final amount will be based on the completion of the city budget development process.

# ORGANIZATIONAL SECTION

## Overview of the City of Hampton

### History

Located on the southeastern tip of the Virginia peninsula on the Chesapeake Bay, Hampton is the oldest continuously settled English community in the United States. As an Indian village called Kecoughtan, it was visited by the first English colonists before they sailed up the James River to settle in Jamestown. Hampton is graced with miles of shoreline and breathtaking water views. The city is literally in the heart of the Hampton Roads region and the center of the East Coast. Hampton was named an “All America City” by the National Civic League in 1972, 2002, and 2014 making it one of a handful of cities to win the title multiple times.

Established in 1610, Hampton is one of America’s oldest cities and is also one of the fastest growing cities in the region ... a city on the move! Rich in history with small-town charm, Hampton has been recognized by *Money* magazine as one of the best places to live, as well as a national model for youth development and civic engagement. Stroll the streets of our vibrant, waterfront community and you will quickly see what makes Hampton a great place to live, work and play.

In 1610, the construction of Fort Henry and Fort Charles at the mouth of Hampton Creek marked the beginnings of Hampton. In 1619, the settlers chose an English name for the community, Elizabeth City. The settlement was known as Hampton as early as 1680 and in 1705 Hampton was recognized as a town. The city of Hampton was first incorporated in 1849 and classified as a city of the second class in 1908. In 1952, Hampton- the independent town of Phoebus and Elizabeth City County encompassing Buckroe and Foxhill- were consolidated under one municipal government and classified as a city of the first class.

The first free public schools in the United States were founded in Hampton by Benjamin Syms and Thomas Eaton and are commemorated in the Syms-Eaton Museum. Hampton is the site of Hampton University, established in 1868 to educate freed slaves, and Thomas Nelson Community College. St. John's Episcopal parish was founded in 1610, making it the oldest in the country.

Fort Monroe dates from 1819. For a long period during the American Civil War the fort was the only Union outpost in the Confederacy. The famous battle between the first ironclad battleships, the Monitor and the Merrimac, was fought just offshore.

During the Civil War, the city was burned down by its own troops rather than surrender to Federalist troops in 1861. Before the fire, Hampton had 30 businesses and over 100 homes. Fewer than six buildings remained intact after the fire. In 1884, fire again besieged Hampton and almost completely destroyed the downtown business district.

Hampton is also fortunate to be the home of NASA Langley Research Center. Many of the Apollo Space Program astronauts lived in and trained at the Hampton facility. The Oscar nominated film “Hidden Figures” based on the real life story of Katherine Johnson was based at NASA Langley here in Hampton.

### **Hampton Demographics**

#### Population

- Population: 134,510 people
  - Male: 48.1%
  - Female: 51.9%

#### Households

- Households: 53,700 people
- Median household income: \$54,550

#### Ethnicity Percentages

- African American: 50.2%
- White: 41.4%
- Hispanic or Latino: 5.6%
- Identified by two or more: 3.4%
- Asian: 2.6%
- American Indian and Alaska Native: 0.5%

#### Education

- High school graduates: 91.2%
- Bachelor’s degree or higher: 26.8%

Source: July 1, 2019 U.S. Census Bureau & County Quick Facts

## **Size**

51.41 sq. miles

2,619.51 persons per square mile

## **City Information**

311 (inside Hampton)

757.727.8311 (outside & cell phones)

## **School Information**

<http://www.hampton.k12.va.us/>

757.727.2000



## **Fort Monroe**

Hampton's national monument, Fort Monroe, plays a large part in Hampton's history. In 1607, the English explorer Captain John Smith came ashore near Fort Monroe. In 1609, colonial settlers built a wooden structure large enough to hold 50 men and seven mounted cannons, and called it Fort Algernourne. In 1619, it would serve as a landing place in the New World for Africans brought in as slaves.

Work on the fort began in 1819. Named for James Monroe, the fifth President of the United States, Fort Monroe took 15 years to build. Among those who directed construction of the fort was a young lieutenant, Robert E. Lee.

Fort Monroe remained in the hands of the U.S. Army. Although situated in Virginia and surrounded by Confederate forces, the fort did not fall to the Confederacy. Fort Monroe was decommissioned in 2011.

## **Civil War Inclusion**

On May 23, 1861, three Virginia slaves escaped from Norfolk at night and rowed a small boat across the harbor to Hampton. They arrived at Fort Monroe, which had remained

under Union control, and asked for asylum. Post commander Major General Benjamin Butler met with the three - Frank Baker, Sheppard Mallory and James Townsend - and determined he would not return them. When a Confederate officer requested their return under the Fugitive Slave Act, Butler refused, declaring the three to be "contraband of war."

General Butler's contraband decision propelled slavery to the forefront as a wartime concern. By the end of the war, more than 10,000 former slaves were living in large tent cities outside the fort. Many of them stayed in the area, starting businesses and rebuilding Hampton. Thousands of African Americans today trace their heritage to the slaves who escaped to "Freedom's Fortress."

### **National Monument**

On November 1, 2011, President Barack Obama signed a proclamation to designate portions of Fort Monroe as a National Monument. This was the first time that President Obama exercised his authority under the Antiquities Act, a 1906 law to protect sites deemed to have natural, historical or scientific significance.

To learn more about Hampton's 400 plus years of history, visit the [Hampton History Museum page](#).

### **Variety of Opportunities**

In Hampton, we take great pride in partnering with our citizens and collaborating with a diverse array of businesses, universities and other government entities. Hampton is home to the Hampton University Proton Therapy Institute, a state-of-the-art cancer treatment center and Sentara Careplex, a technologically advanced facility featuring the area's first dedicated orthopedic hospital.

The ever growing Peninsula Town Center (PTC) and other developments have reestablished Hampton as a premier shopping, dining and entertainment destination of Hampton Roads. The Element Hotel by Westin, located within the PTC, provides upscale lodging, a rooftop terrace to accompany the retail, dining, entertainment, office and residential living opportunities that the PTC already has to offer. As the development of Fort Monroe continues, the possibilities are endless for making Hampton a leading destination for economic, social and entertainment growth in the region.

In 2019, Hampton's entertainment options expanded to include the gaming emporium, Rosie's. This is the first of its kind in the Hampton Roads region. The nearly 40,000 square foot facility includes off track betting and restaurants.

Hampton's neighborhoods are as diverse as they are unique with prices, styles and sizes to meet residents' needs. Options range from beautiful waterfront properties and exquisite turn-of-the century Victorians to new urban condominiums and convenient downtown living.

### **Quality of Life**

The quality of life is a breath of fresh air and one of the best kept secrets on the East Coast. A waterfront city with a mild climate, Hampton has one of the lowest crime rates in the region. The city was named one of the most technology-advanced cities in the nation by the Center for Digital Government for the 10th year in a row and one of the top 20 hot spots for young professionals to live and work by Next Generation Consulting.

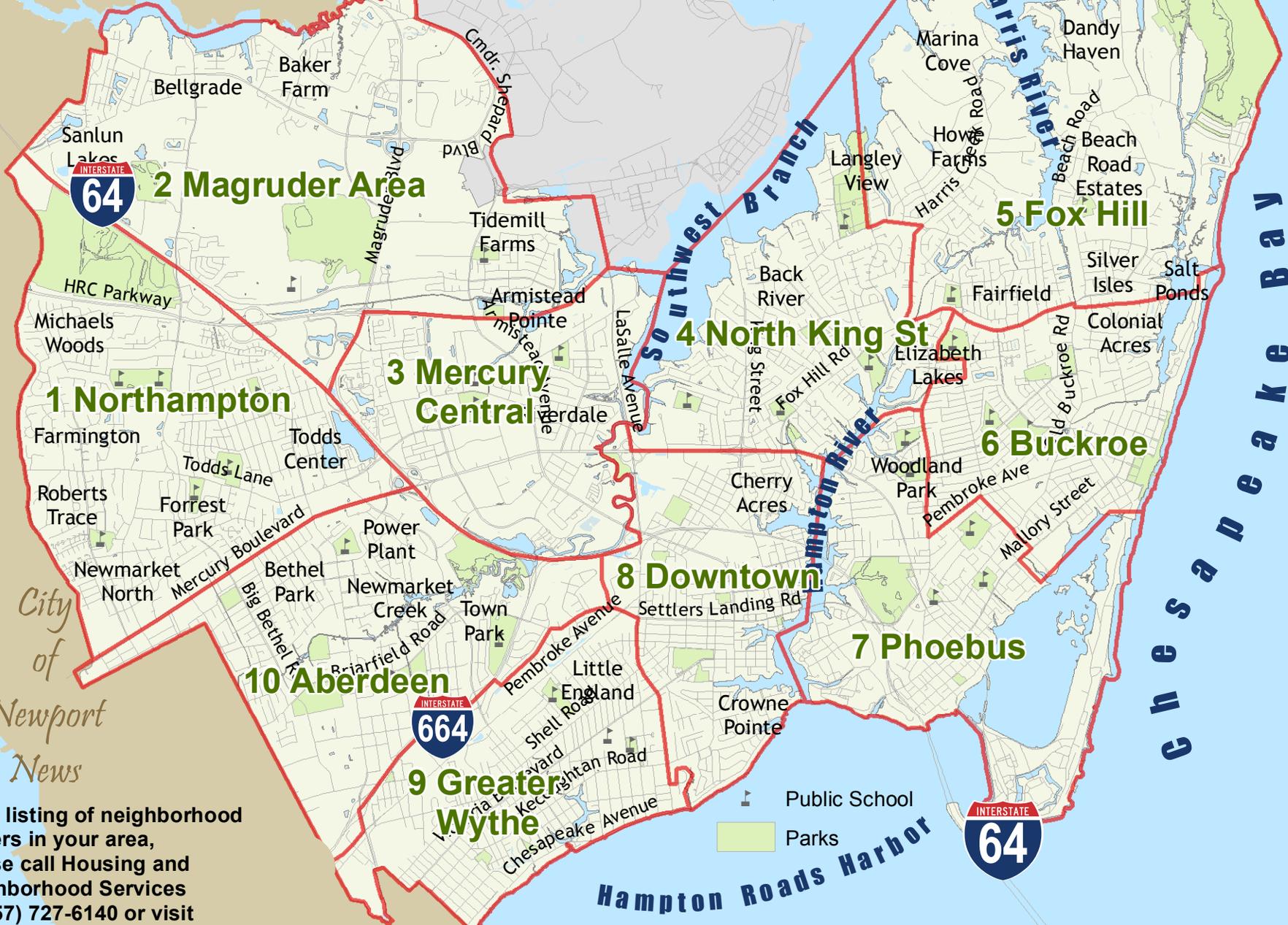
There is also an abundance of things to see and do in Hampton. The city has a vibrant arts community, distinctive festivals, and signature events such as The Hampton Jazz Festival and Hampton Cup Regatta. There are also cultural attractions that include the Fort Monroe National Monument, Virginia Air and Space Center, NASA Langley Research Center, Emancipation Oak, Ft. Wool, Hampton History Museum, Peninsula Town Center, Langley Speedway, The American Theatre, Buckroe Beach, Hampton Carousel, and harbor tours.

### **Hampton City School Division**

The Hampton City School Board (Hampton City Schools or HCS) is responsible for preschool, elementary and secondary education within the city. The division serves around 19,500 students within eighteen elementary schools, five middle schools, two prekindergarten – eighth grade combined schools, four high schools, one gifted magnet school (grades 3-8), one early childhood center, and three alternative programs co-located at one site, the Adult and Alternative Learning Center.

Pursuant to Virginia law, HCS is a fiscally dependent on the local government. As a fiscally dependent school division, assessed and market value of taxable property and tax rates do not apply, nor does the school division maintain a debt service fund. Virginia law prohibits the school division from entering into debt that extends beyond the current fiscal year without the approval of Hampton City Council, the local governing body.

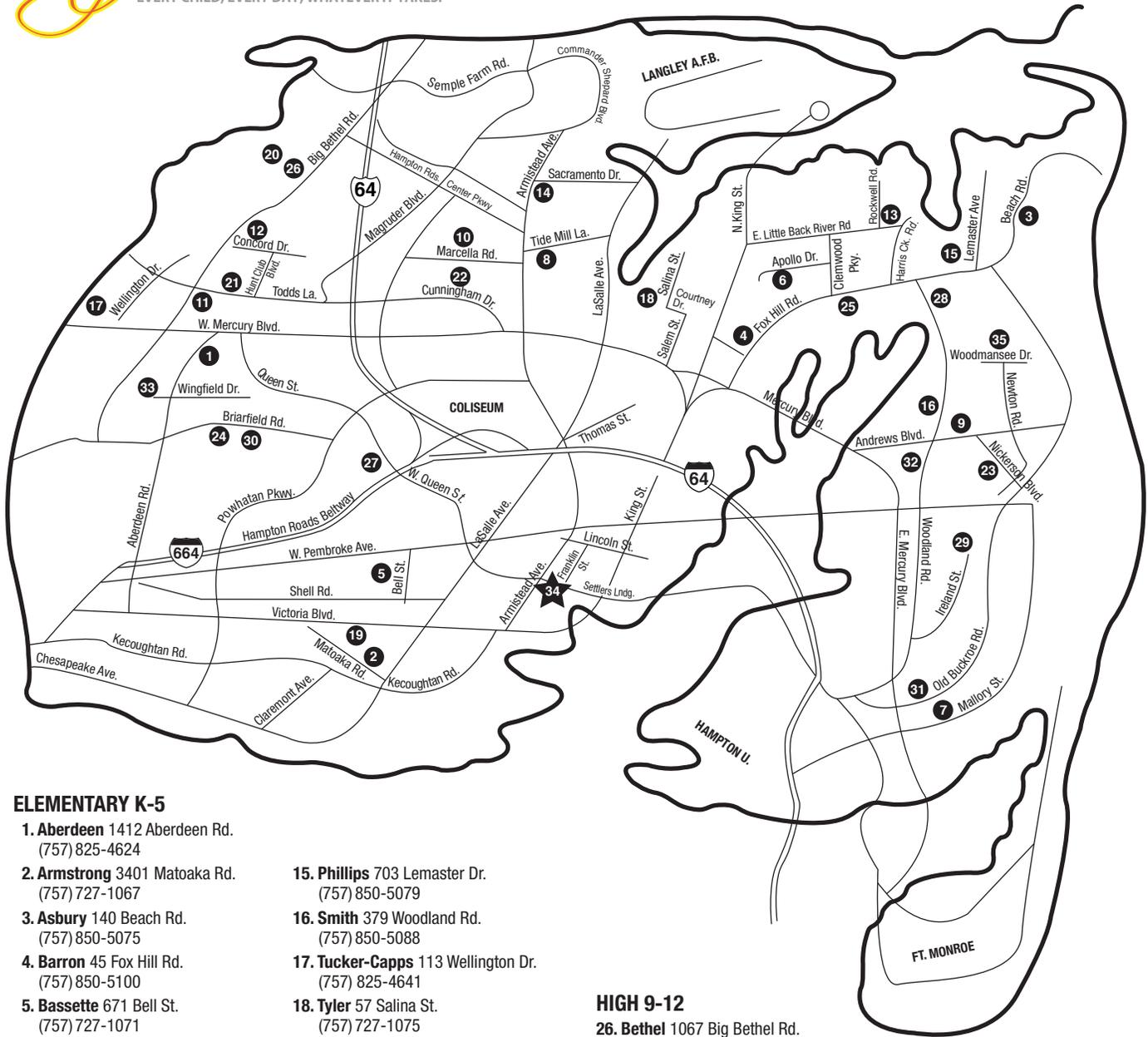
Northwest Branch  
City of Poquoson  
Back River  
Harris River



For a listing of neighborhood leaders in your area, please call Housing and Neighborhood Services at (757) 727-6140 or visit [www.hampton.gov/neighborhoods](http://www.hampton.gov/neighborhoods)



# Area Map of Hampton City Schools



## ELEMENTARY K-5

- 1. **Aberdeen** 1412 Aberdeen Rd.  
(757) 825-4624
- 2. **Armstrong** 3401 Matoaka Rd.  
(757) 727-1067
- 3. **Asbury** 140 Beach Rd.  
(757) 850-5075
- 4. **Barron** 45 Fox Hill Rd.  
(757) 850-5100
- 5. **Bassette** 671 Bell St.  
(757) 727-1071
- 6. **Booker** 160 Apollo Dr.  
(757) 850-5096
- 7. **Bryan** 1021 N. Mallory St.  
(757) 727-1056
- 8. **Burbank** 40 Tidemill Ln.  
(757) 825-4642
- 9. **Cary** 2009 Andrews Blvd.  
(757) 850-5092
- 10. **Cooper** 200 Marcella Rd.  
(757) 825-4645
- 11. **Forrest** 1406 Todds Ln.  
(757) 825-4627
- 12. **Kraft** 600 Concord Dr.  
(757) 825-4634
- 13. **Langley** 16 Rockwell Rd.  
(757) 850-5105
- 14. **Machen** 20 Sacramento Dr.  
(757) 727-2900
- 15. **Phillips** 703 Lemaster Dr.  
(757) 850-5079
- 16. **Smith** 379 Woodland Rd.  
(757) 850-5088
- 17. **Tucker-Capps** 113 Wellington Dr.  
(757) 825-4641
- 18. **Tyler** 57 Salina St.  
(757) 727-1075

## PreK-8

- 19. **Andrews** 3120 Victoria Blvd.  
(757) 268-3333
- 20. **Phenix** 1061 Big Bethel Rd.  
(757) 268-3500

## MIDDLE 6-8

- 21. **Tarrant** 1435 Todds Ln.  
(757) 825-4520
- 22. **Eaton** 2108 Cunningham Dr.  
(757) 825-4540
- 23. **Jones** 1819 Nickerson Blvd.  
(757) 850-7900
- 24. **Lindsay** 1636 Briarfield Rd.  
(757) 825-4560
- 25. **Syms** 170 Fox Hill Rd.  
(757) 850-5050

## HIGH 9-12

- 26. **Bethel** 1067 Big Bethel Rd.  
(757) 825-4400
- 27. **Hampton** 1491 W. Queen St.  
(757) 825-4430
- 28. **Kecoughtan** 522 Woodland Rd.  
(757) 850-5000
- 29. **Phoebus** 100 Ireland St.  
(757) 727-1000

## SPECIAL PROGRAMS & ADMINISTRATIVE OFFICES

- 30. **Adult and Alternative Learning Center** 1646 Briarfield Rd.  
(757) 727-1327
- 31. **Moton Early Childhood Center** 339 Old Buckroe Rd.  
(757) 727-1061
- 32. **Spratley Gifted Center** 339 Woodland Rd.  
(757) 850-5032
- 33. **Patriot Operations Center** 1589 Wingfield Dr.

34. **Hampton City Schools Administrative Center**  
1 Franklin St.  
(757) 727-2000

35. **Merrimack Operations Center**  
2113 Woodmansee Dr.  
(757) 850-5123



## **An Overview of Hampton City Schools**

**Our Mission:** In collaboration with our community, Hampton City Schools ensures academic excellence for every child, every day, whatever it takes.

**Core Values:** We believe that the developmental needs of children are central to every aspect of the operation of Hampton City Schools and that all interactions with our stakeholders must be governed by our core values- integrity, responsibility, innovation, excellence, and professionalism.

### **Education Facilities\*:**

#### **1 Early Childhood Center**

**18 Elementary Schools** (Grades K-5) – includes 1 magnet for technology, 2 fundamental schools, and 2 schools for the arts

**1 Gifted Center** (Grades 3-8)

#### **2 PK-8 Schools**

800 elementary school students each (Grades PK-5)

400 middle school students each (Grades 6-8)

100 middle school students in each choice program (Engineering and Biotechnology/Medical Arts)

3 major learning centers (Grades PK-2; Grades 3-5; and Grades 6-8)

**5 Middle Schools** – includes 1 fundamental and 1 magnet school

**4 High Schools/ Academies of Hampton**

**1 Adult and Alternative Learning Center**

\*All schools are handicap accessible

**Accreditation:** Virginia State Department of Education (VDOE). High schools are regionally accredited by the Southern Association of Colleges and Schools. [Standards for Accrediting Public Schools in Virginia.](#)

**Student Population:** 19,450 (Prek-12 estimate for next school year)

**English as a Second Language:** More than 650 students from 70 countries

**Number of Advanced Placement Courses Offered:** 22

**2020 Graduates:** 1,464

**Scholarships:** Over \$42 million

**On-Time Graduation Rate:** 96.2% (as calculated by VDOE for 2019-2020)

**Teacher Population:** 1,508 (747 with Master's Degree or Higher)

**National Board Certified Staff Members:** 39

## **School Board**

The Hampton City School Board (the Board) is composed of seven members. Elections are held the first Tuesday in May and members are elected by the citizens of Hampton to four-year terms in staggered elections in even numbered years. The Chair and Vice Chair are selected by the Board at the annual Organizational Meeting in July.

Additionally, there are two student representatives (primary and alternate) appointed for a one year term to represent the voice of the student body on issues and policies that directly impact students. The primary student representative attends all open board meetings; the alternate attends in his/her absence.

School Board meetings are held on the first and third Wednesday of each month. The first meeting of the month is a regular meeting and is televised live on Cox Cable WHCS Channel 46 and FIOS Channel 20. This meeting is held at Jones Magnet Middle School, 1819 Nickerson Blvd. The second meeting is a work session and is not televised. This meeting is held at the Rupert Sargent Building at 1 Franklin Street. Both meetings begin at 6:30 pm and are open to the public.

The Board appoints the Division Superintendent who serves as the executive and administrative lead of the school division. The Superintendent manages the school division as prescribed in the regulations of the Commonwealth's Board of Education and in accordance with policies approved by the Board. The Board also appoints the School Board Attorney and School Board Clerk.

## **Division Leadership Team**

The Superintendent appoints members to the Division Leadership Team (DLT) to oversee the daily operations of schools and departments. The members of the DLT include:

- Deputy Superintendent for Curriculum, Instruction, and Assessment
- Chief Financial Officer
- Chief Operations Officer
- Executive Director of Student Support
- Executive Director of Elementary Education
- Executive Director of Secondary Education
- Executive Director for Human Resources
- Executive Director for Public Relations and Marketing
- Director of Community and Legislative Relations

## Hampton City School Board Biographies



**JOSEPH C. KILGORE (JOE)**, Chair  
Elected 7/1/10

**Occupation:** Engineering Manager, Newport News Shipbuilding  
**Education:** BS Mechanical Engineering, Old Dominion University  
**Family:** Wife, Kathy; daughters, Ashley and Jillian; son, Will

**Community organizations/affiliations:** Willow Oaks Recreational Association and First United Methodist Church, Hampton

**Why did you decide to run for election to the Board?**

I decided to run for the School Board because I am passionate about effectively educating our children. Our children and staff deserve the very best schools we can provide.

**In your opinion, what are the three greatest strengths of HCS?**

1. Great mission statement - Every Child, Every Day, Whatever it Takes
2. Outstanding schools, administrators, teachers and support personnel committed to educating our children with a strong focus on parent involvement and community engagement
3. A common focus on maximizing student achievement

**How do you see yourself personally contributing to HCS?**

I feel I can contribute by collaborating with the Board to ensure the performance goals of the superintendent are effectively established and clearly communicated. I also feel it is important that we, as a Board, support the Division's strategic goals. I will expand my knowledge of issues related to public education.



**DR. REGINALD WOODHOUSE**, Vice Chair  
Elected 7/1/16

**Occupation:** Senior Pastor - First Baptist Church Jefferson Park, Newport News; President – Providence Bible College & Theological Seminary, Norfolk

**Education:** Bachelors in Urban Ministry Management, Geneva College; Masters in Divinity, Virginia Union University; Masters in Theology, Roanoke Theological Seminary; Doctor of Ministry, Providence Bible College & Theological Seminary

**Family:** Wife, Sheila S. Woodhouse; children – Tawanda, Cornell, Candice, Alysha and Reginald; seven grandchildren

**Community Organizations/Affiliations:** Tidewater Peninsula Baptist Association – Moderator, Newport News Public School Superintendent Roundtable, Peninsula Free Clinic Board Executive Board, Past memberships: Office of Human Affairs (Chair), Hampton Grievance Committee, Urban League of Hampton Roads (Executive Board), Heart Association (Chair), Mayor’s Taskforce on Drugs (City of Chesapeake), Governor Commission on Crime

**Why did you decide to run for election to the Board?**

I decided to run for the Hampton School Board for several reasons: 1) It is an opportunity to share my knowledge and life experience to benefit the children and citizens of Hampton. 2) It affords me the opportunity to represent different groups in the community and I can ensure that others have a voice in making educational and administrative decisions. (3) As a member, I can be a channel for the concerns and interests of teachers and parents.

**In your opinion, what are the three greatest strengths of HCS?**

1. Strong and professional administrators and teachers
2. High level of parent and community involvement and support
3. Broad curriculum that is available to all of our students

**How do you see yourself personally contributing to HCS?**

I see myself serving as a liaison between the School Board, the community and other investors. I believe in a quality education for current and future students; therefore, I will work tirelessly to help to improve the quality of Hampton City Schools.



**STEPHANIE JACKSON AFONJA**

Elected 7/1/20

**Occupation:** Owner-Family Restoration Services, LLC (13 years) and Holistic Family Solutions, INC. (7 years)

**Education:** BS Psychology, Virginia Commonwealth University; MA Clinical/Community Psychology, Norfolk State University; Post-Graduate Courses in Professional Counseling, Liberty University

**Family:** Husband, Adetokunboh Afonja; three children, William C. Jackson III (Bethel High School c/o 2020), Jada N. Jackson (Bethel High School), and Ayoni A. Afonja (kindergarten)

**Community organizations/affiliations:** Chair Elect Hampton Neighborhood Commission, Hampton NAACP Member, Board Secretary for Girls Influenced by Righteous Living Club (G.I.R.L.S. Club), Hampton Complete Count Committee

**Why did you decide to run for election to the Board?**

I grew up in Hampton and attended Hampton City Schools. I have three children that have or will be educated in this school division. I have personal experience with accessing special education services for my child. I am energized by the tremendous progress in our division and am excited about joining such a progressive team. My knowledge about child development, mental health and services, passion for equitable education for all students, especially those with disabilities, experience in board and team participation and education in human service inspired me to run for this office.

**In your opinion, what are the three greatest strengths of HCS?**

1. Leadership
2. Staff
3. The Academies

**How do you see yourself personally contributing to HCS?**

I have worked with youth for over 23 years in varying capacities. I have developed, managed and improved numerous services for youth that are strength based and solution focused. I have often supported parents, of disabled youth, to successfully obtain the right compliment of support for their children. I have over 17 years of Board and team experience, contributing direct knowledge and skills to the success of these Boards. Moreover, I'd like to help the business community and schools develop more meaningful relationships and I believe I can be very instrumental in this due to my vast business experience. I am a servant leader who believes in creating endless possibilities for the success of all students.



**TINA BANKS-GRAY**

Elected 7/1/20

**Occupation:** Neighborhood Centers Manager, City of Hampton

**Education:** BA Marketing Management and MBA Project Management, Bellevue University

**Family:** Daughter, Niya Gray (Hampton City Schools honors graduate c/o 2015)

**Community organizations/affiliations:** Hampton City Schools Academies of Hampton Leadership Steering Committee, Former Hampton City Schools PTA Member and PTSA Officer, Keeping Our Kids Safe Initiative Member, Former City of Hampton Neighborhood Commissioners District 4, Peninsula Rotary Club of Virginia, Virginia Technology and Engineering Education Association, Virginia Association of Educational Opportunity Program Personnel, Mid-Eastern Association of Educational Opportunity Program Personnel, and Alpha Kappa Alpha Sorority, Incorporated

**Why did you decide to run for election to the Board?**

I have a heart for our young people and a heart for our City. I have over 25 years of experience as an educator and in leadership positions with community-based organizations. With the support and encouragement of my community constituents, I decided to run for the Hampton City School Board to ensure that all students are ready to compete and be successful in the 21st century workforce.

**In your opinion, what are the three greatest strengths of HCS?**

1. HCS is fortunate to have a Superintendent that is innovative and proactive. I am proud to see that HCS is on the cutting edge of 21st century educational and leadership models.
2. HCS-Academies of Hampton are preparing our students for the workforce and to be career ready.
3. The City of Hampton has a community that rallies around HCS to ensure that we uphold our mission of ensuring academic excellence for every child, every day, whatever it takes.

**How do you see yourself personally contributing to HCS?**

I am a firm believer of service above self. It is vital to leave this world empty. I want to pour everything that is in me and give it back by serving my community to the fullest.

I want to contribute effective policy decisions for Hampton City Schools and local neighborhoods to strengthen and better align resources to ensure academic excellence for all communities.



**ANN CHERRY**

Elected 7/1/16

**Occupation:** Retired Executive Director of Public Relations & Marketing, Hampton City Schools

**Education:** BA Business Administration, West Virginia State University; MA Public Administration, Golden Gate University

**Family:** Husband, Alonzo Cherry; two adult daughters; five grandchildren

**Community organizations/affiliations:** Member, Citizens Policy Advisory Board; VP/Education Chair, Hampton Branch NAACP; Member, First Baptist Church, E.E.

**Why did you decide to run for election to the Board?**

Since retiring from Hampton City Schools, I have been asked by many community leaders to seek a seat on the school board. After seeing the many challenges affecting public education today, I decided not to sit on the sidelines but rather bring my talents, resources and 17 years of experience as a school division administrator to the table.

**In your opinion, what are the three greatest strengths of HCS?**

1. A Superintendent who is willing to listen.
2. Caring teachers who want what is best for students.
3. A community that desires to be involved with HCS.

**How do you see yourself personally contributing to HCS?**

As a product of Hampton City Schools, my commitment to quality education began well over 30 years ago, while serving as a Board member of the Peninsula Literacy Council. My campaign theme, "Breaking Barriers, Building Futures", speaks to my major interests, which include the critical need for total transparency throughout the school division, incorporating best practices that will ensure all our schools are fully accredited, and addressing teachers' salaries. I plan to use my consensus-building and communication skills to work with other members of the Board to help foster success on all levels.



**DR. RICHARD MASON**

Elected 7/1/18

**Occupation:** Associate Professor, Licensed Professional Counselor, and Certified Clinical Mental Health Counselor

**Education:**

BA Hampton University, MA Hampton University, EdS College of William & Mary, PhD Regent University

**Family:**

Wife, Dr. Kellie A. Mason, PhD; son, Richard M. Mason, III (Kecoughtan HS c/o 2017)

**Community organizations/affiliations:** Ivy Baptist Church; Omega Psi Phi Fraternity, Inc.; 100 Black Men of the Virginia Peninsula; Hampton Branch NAACP; VA Counselors Association

**Why did you decide to run for election to the Board?**

Across the country, we see gun violence, mass shootings and school-related incidents every day on the news. At the root of all of this is mental health. When we evaluate the perpetrator, there is often some underlying issue of mental health. These senseless tragedies have a great effect on the community and the youth. The traumatic experiences that our children often face are not managed effectively in most cases. When I looked at Hampton City Schools, I felt a strong sense of urgency and concern for a comprehensive mental health plan. As I looked at the current makeup of the School Board members, each of them were experts in various fields and there was no one with the expertise in mental health. It is my goal as a member of the School Board to bring awareness to the mental health issues that are faced in our schools and communities. Further, I would like to have a fully integrated comprehensive mental health plan for the school division that speaks to prevention, intervention, treatment and re-entry services for our children.

**In your opinion, what are the three greatest strengths of HCS?**

1. Visionary Leadership
2. Hardworking School Board
3. Parent Support

**How do you see yourself personally contributing to HCS?**

My background in mental health and counseling will help in understanding the policies and procedures that are necessary to service the student population as a whole but especially those with special needs. Additionally, I can also help with the development and understanding of policies that affect the teachers and employees in the division.



**JASON S. SAMUELS**

Elected 7/1/14

**Occupation:** Program Manager, Hampton School Age Programs

**Education:** Bachelors in Social Work, Norfolk State University; Leadership Certificate, Academy for Nonprofit Excellence at Tidewater Community College

**Family:** Wife, Keisha M. Samuels; two children

**Community organizations/affiliations:** I have served the City of Hampton with the Department of Human Services as a Social Worker in many capacities to include Foster Care, Child Protective Services, and Adult Services. In addition, I currently serve on various local, regional, state and national councils and boards to include Hampton Neighborhood Commission: District 8 Commissioner (Capacity Committee, Neighborhood and Schools Committee), Hampton City School's Rights and Responsibilities Committee, PTA member of Armstrong Elementary & Phoebus High School, Downtown Hampton Kiwanis Club, Downtown Hampton Exchange Club, Crowne Pointe Home Owner Association (President), Hampton Triad, Hampton Senior Citizen Advisory Council, Peninsula Agency on Aging Advisory Council (Past Chairman), Peninsula Agency on Aging Board of Directors (Past Member), Virginia/DC Board of Director Senior Corp Association (President), National Association of Foster Grandparent Program Director Board, Peninsula 100 Black Man, Inc., Aberdeen Historic Civic Association, Hampton Branch of the NAACP and a member of Ivy Baptist Church.

**Why did you decide to run for election to the Board?**

My desire to run for the Hampton School Board is based on my **passion** to ensure that ALL of Hampton's young people - without regards to race, gender, religion, background or socio-economic status - have access to, and **receive innovative, quality and equal** education to ensure their success. I believe we must always be in the mode of insisting on continuous improvement for our students, which is something our children and families of Hampton all deserve.

**In your opinion, what are the three greatest strengths of HCS?**

1. A division with schools of choice that prepare students for lifelong learning
2. A strong and effective strategic plan that serves as a road map for success into the 21st century
3. A career focused school division that provides its employees the opportunity to advance their career and place priority on fostering and sustaining relationships within the community with students, families, and the business community

**How do you see yourself personally contributing to HCS?**

By utilizing my leadership skills as a program director and social worker to have open and honest conversations with parents, teachers, stakeholders, investors, administrators and fellow School Board members, to identify the much-needed resources necessary to support our young people and our schools.

## Hampton City Schools Division Superintendent



**Jeffery O. Smith, Ed.D.**

Dr. Smith began his tenure as superintendent of Hampton City Schools (HCS) on July 15, 2015. Prior to his employment with Hampton City Schools, he served as the superintendent of the Town of West Point Public Schools for seven years.

Under his leadership as superintendent with the Hampton City Schools, academic success is the highest it has been in decades. For the first time in HCS history, 100% of the division's 29 schools are accredited without conditions. The school division has strengthened its dual enrollment program with Thomas Nelson Community College, to date yielding a 642% increase in the number of dual enrollment credits taken by HCS students. The on-time graduation rate has increased from 88% for the class of 2015 to 92.73% for the class of 2019. The dropout rate has decreased from 5.1% for the class of 2015 to 1.26% for the class of 2019. In addition, the Hampton City community has earned the distinction of being the first Ford Next Generation Learning Community in the Commonwealth of Virginia.

Dr. Smith firmly believes in the school division's mission of ensuring academic excellence for every child, every day, whatever it takes. As such, over the past three years, he has co-chaired the Academies of Hampton's operating and steering committees to transform the four high schools from five pocket academies to 16 wall-to-wall academies and from 18 to 41 offered career pathways. The Academies provide young people opportunities based on high demand, high wage jobs aligned with regional and state workforce data. He believes this transformation will ultimately prepare young people to be college, career and life ready. This important work was featured in the 2018 State of the Region report for Hampton Roads as *The Next Generation of Learning in Hampton Roads*, as well as *The Center for American Progress* as one of the four models working across the country.

Dr. Smith's civic engagement is one of continued leadership. He strongly believes the school division has a greater impact when there are strong community partnerships. To this end, he is a member of the following boards: Sentara Healthcare, Smart Beginnings of the Virginia Peninsula, Virginia Air & Space Center, VersAbility Resources, C&F Bank, and a member of the Region V GO Virginia Council. He served as the president of the Virginia Association of School Superintendents (VASS) from May 2018 to May 2019 and was the superintendent-in-charge for New Horizons Regional Education Centers from July 2017 to June 2019. Smith is a 2017-2018 graduate of the Civic Leadership Institute.

Dr. Smith served 12 years on the Board of Trustees for the Williamsburg Health Foundation with an endowment that exceeded \$115 million. He served both as vice chairman and chairman of the Board of Trustees respectively. He has also served as president of the Rotary Club of West Point, and Chairman of the School-University Research Network (SURN) for the College of William and Mary.

Dr. Smith is a recipient of the 2019 Peninsula Humanitarian Award from the Peninsula Chapter of the Virginia Center for Inclusive Communities (February 2019). Also, he was named the Region II Superintendent of the Year and the 2020 Virginia Superintendent of the Year. Additionally, Dr. Smith was named as one of four national finalists for the 2020 AASA National Superintendent of the Year Award.

Dr. Smith is married to the former Lorianne Samuel of Caroline County, a public school educator. They have two children, a daughter who is a graduate of Christopher Newport University and Eastern Virginia Medical School with a Master's Degree in Public Health Policy and Management, and a son who is a graduate of Bridgewater College.

**Hampton City Schools  
Division Structure  
FY 2020-2021**

The Hampton City School Board is a seven member group of citizens elected to serve four-year overlapping terms. The School Board is charged by the statutes of Virginia and the regulations of the Virginia Board of Education to provide and operate the public schools of Hampton, Virginia. It is the function of the School Board to set general school policy and, within the framework of Virginia Board of Education regulations, to establish guidelines that will ensure the proper administration of the city school program.

Mr. Joseph C. Kilgore, Chair

Dr. Reginald C. Woodhouse, Vice-Chair

Mrs. Stephanie J. Afonja

Ms. Tina Banks-Gray

Mrs. Ann B. Cherry

Dr. Richard M. Mason

Mr. Jason S. Samuels

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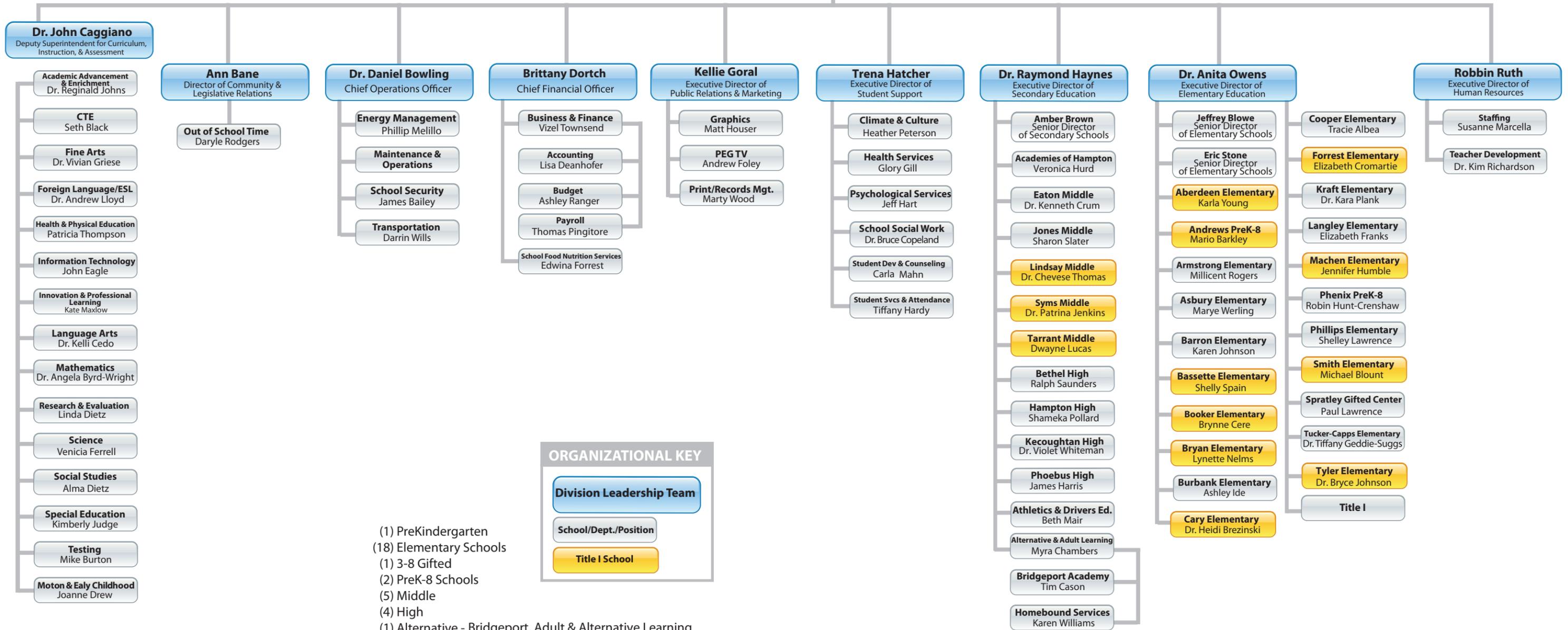
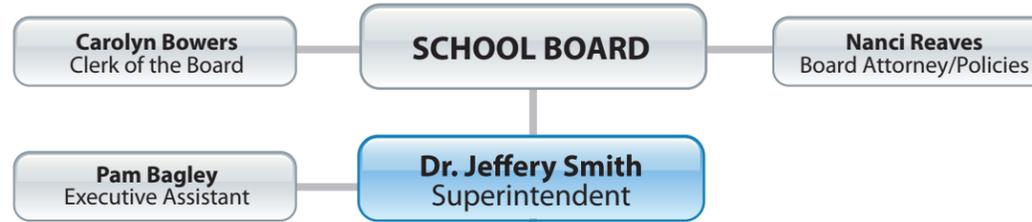
Dr. Jeffery Smith  
Superintendent

Mrs. Nanci Reaves  
School Board Attorney

Ms. Carolyn Bowers  
Clerk of the Board

*Division Leadership Team*

Curriculum, Instruction and Assessment, Deputy Superintendent .....	Dr. John Caggiano
Student Support, Executive Director.....	Mrs. Trena Hatcher
Secondary Education, Executive Director.....	Dr. Raymond Haynes
Elementary Education, Executive Director.....	Dr. Anita Owens
Human Resources, Executive Director.....	Mrs. Robbin Ruth
Public Relations and Marketing, Executive Director.....	Mrs. Kellie Goral
Community and Legislative Relations, Director.....	Mrs. Ann Bane
Chief Operations Officer.....	Dr. Daniel Bowling
Chief Financial Officer.....	Ms. Brittany Dortch



- (1) PreKindergarten
- (18) Elementary Schools
- (1) 3-8 Gifted
- (2) PreK-8 Schools
- (5) Middle
- (4) High
- (1) Alternative - Bridgeport, Adult & Alternative Learning
- 32 Sites

## HAMPTON CITY SCHOOLS 2020 VISION FOR THE FUTURE (STRATEGIC PLAN 2016-2020)

### Mission:

In collaboration with our community, Hampton City Schools ensures academic excellence for **every child, every day, whatever it takes.**

### Vision:

Hampton City Schools: the first choice for success for every student.

### Core Values:

We believe that the developmental needs of children are central to every aspect of the operations of Hampton City Schools and that interactions with our stakeholders must be governed by our core values—**integrity, responsibility, innovation, excellence and professionalism.**

In Hampton City Schools we will exhibit:

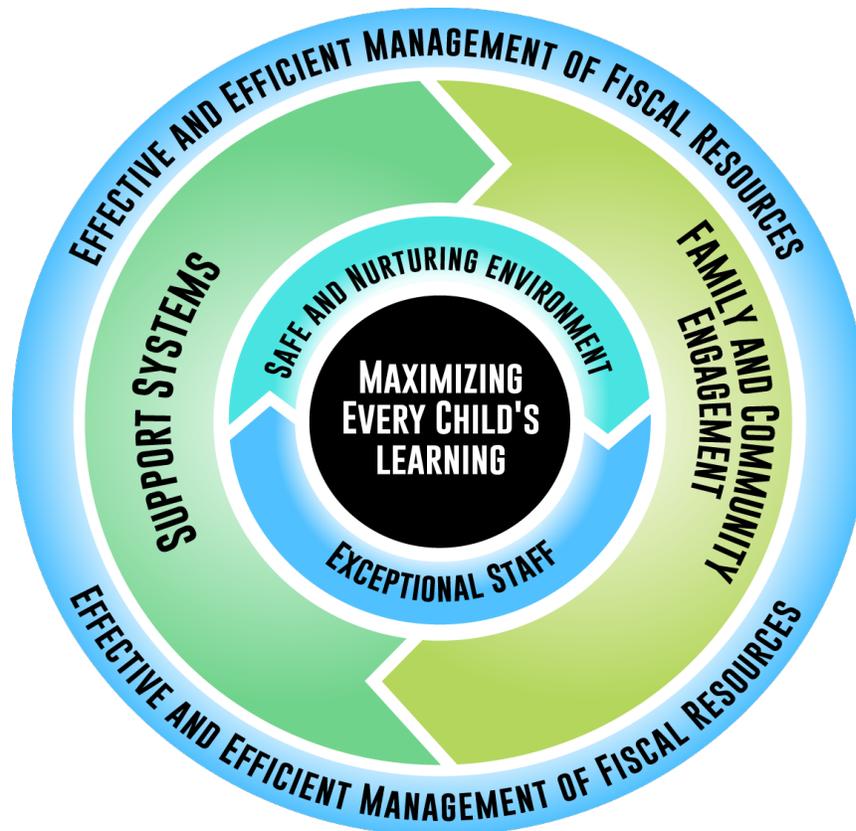
- **Integrity** by being honest, sincere, and trustworthy; treating all with fairness and respect
- **Responsibility** by being accountable and reliable
- **Innovation** by taking risks, being creative, and recognizing that small gains are important
- **Excellence** by exceeding expectations; committing to quality through a focus on high standards and continuous improvement
- **Professionalism** by communicating effectively, demonstrating confidence in our abilities, maintaining competence, working collaboratively and exhibiting leadership

What follows here are the Strategic Focus Areas that explain **where we need to focus** our work, our Strategic Goals that make clear **what we plan to accomplish** and how we will measure progress, and finally, our Key Initiatives that furnish the broad strokes of **how we will work** to meet our goals and the needs of our students.

Due to the COVID-19 school closure in spring 2020, the Strategic Plan was approved by the School Board to be extended for 1 year (through FY 2021).



## Strategic Focus Model



Hampton City Schools' work is best understood with a visual model. The core of the work, **Maximizing every child's learning**, is at the center of the model, surrounded by two equally important pieces of our success, **Creating safe, nurturing environments** and **Attracting, developing and retaining exceptional staff**. The learning, the staff, and the environment, then, receive crucial support through **Enhancing family and community engagement and satisfaction** and **Maintaining effective, efficient and innovative support systems** for both students and employees. Finally, all three "inner circles" are made possible by **Managing fiscal resources effectively and efficiently**.

## ***Maximize every child's learning***

### **Key Goals & Performance Measures**

- **Increase achievement for all students**
  - SOL Proficiency and Advanced Rates in all Core Subjects
  - Measures of growth for special populations
  - Percentage of students earning Advanced Diplomas
  
- **Increase literacy for every student every year**
  - Percentage of students at grade appropriate comprehension level or showing growth on assessments. Current literacy measures in use are the Phonological Awareness and Literacy Screening (PALS) test, the Diagnostic Reading Assessment (DRA) and the Scholastic Reading Inventory (SRI)
  
- **Intentionally close achievement gaps**
  - Difference in SOL pass rates by group
  
- **Graduate 100% of our students**
  - Virginia Graduation and Completion rate

### **Key Initiatives**

- **Increase relevance & engagement for students by:**
  - Redefining the role of teachers in the classroom to be facilitators of learning and collaborative work, which then results in a shift in the role of students to participants in and contributors to learning
  - Creating a system of personalized college and career plans for every student, based on student interest and aptitude and research done by students to chart a 10-year plan that includes post-secondary education and training
  - Enhancing and expanding career exploration in middle school to prepare students for academy membership at high school
  - Expanding Career Academies in high schools to engage students and prepare them for success after graduation

- Expanding the instructional use of technology through the 1:1 initiative at all grades 5 – 12 to better allow students to participate in and contribute to learning experiences both in and outside of the classroom
- **Increase support for students by:**
  - Creating a system of “rapid response” based on frequent formative assessment so there is a process to identify students who need more help *quickly* to master a skill and a structure and protocol to provide that help *without delay*
  - Instituting a comprehensive Response to Intervention (RTI) system with a continuum of interventions available and a data system to track student needs and interventions for monitoring progress and making needed adjustments
  - Providing a comprehensive PK-12 literacy program to continue instruction in reading and reading comprehension beyond the elementary grades

While these key initiatives are at the center of improving our student achievement, literacy, and graduation rates while narrowing our achievement gaps, many of the goals and key initiatives that follow are ultimately tied to student learning as well.

Learning does not happen in a vacuum, or in a school filled with disruptions, low expectations, or a climate where students (or adults) do not feel safe and valued. Our goals, measures and initiatives to assure that both students and staff come to learn and work in a safe and nurturing environment are below. Please note that cultural competence generally refers to an ability to interact appropriately and effectively with people of different cultures and socio-economic backgrounds. In our schools, it also encompasses understanding and appreciating diversity and making conscious efforts to avoid judgment based on stereotypes or a lack of accurate information. In places where there is a high degree of cultural competence, individuals of all types and from all backgrounds feel welcomed and treated fairly.

### ***Create safe, nurturing environments***

#### **Key Goals & Performance Measures**

- **Increase our cultural competence and relationships**
  - Percentage of positive responses on *cultural competence* questions on annual student and staff climate surveys

- Percentage of positive responses on *caring and supportive adults* question on the annual student climate survey
- Percentage of negative responses listing bullying as a problem in schools or workplaces
- **Increase student engagement and responsibility**
  - Decreased percentage of students missing more than 10% of instructional time
  - Decreased percentage of students with behaviors resulting in suspension

## **Key Initiatives**

- **Improve relationship-building and cultural competence by:**
  - Creating climate teams at every school/program to build capacity, drive job-embedded learning with differentiated experiences ensuring a commitment to relationship-building at all levels in the school community
  - Creating and using reflection tools to measure current practice, identifying strengths and opportunities for growth
  - Training leaders in effective practices and also creating an understanding of the correlation between relationship-building/cultural competence and student achievement
  - Training both new and veteran teachers with interactive and differentiated workshops where they participate in a variety of strategic activities they can use at the classroom level and model for students the power of embracing differences and utilizing the strengths of all
- **Consciously and consistently engage in building a sense of community in schools and throughout the school system by:**
  - Creating a framework to define and provide strategies for developing community at all levels in the organization
  - Establishing consistent practices for engaging school stakeholders in focused, intentional and specific activities that improve school effectiveness and exemplify best practice in collaborative work
  - Providing time and structures for collaborative learning and reflective practices for teachers to have opportunities to work with colleagues in a variety of arrangements (e.g., vertical, in-building, across the division) to ensure success for all

- **Incorporate youth development practices by:**

- Providing information and training for staff in the conceptual framework of youth development and the part it plays in student motivation and achievement
- Working to revise our curricula to reflect effective youth development practices including classroom activities for teacher use
- Researching and adopting *or* creating a framework of practices to teach young people to function effectively in business settings and to adopt these learned behaviors in our schools and other public settings

It is clear from research that the factor that most strongly affects student achievement is the quality of the teacher in the classroom, which in turn is affected not simply by content knowledge and teaching skill, but also motivation and support. Our goals, measures and initiatives to assure that our students have high quality teachers in every classroom are below.

### ***Attract, develop and retain exceptional staff***

#### **Key Goals & Performance Measures**

- **Staff 100% of our instructional positions with highly qualified employees by the opening day of school each year**
  - Percentage of positions staffed on the opening day of school as reported to the Board
- **Reduce the percentage of employees who opt to leave Hampton City Schools each year**
  - Percentage of voluntary terminations reported to the board in personnel reports collated annually
- **Increase the percentage of employees who express satisfaction with their work environment**
  - Percentage of positive responses to work environment questions on the annual staff climate survey

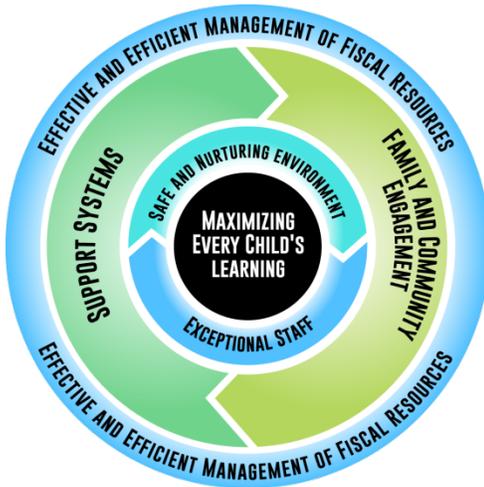
#### **Key Initiatives**

- **Create and implement a comprehensive employee induction process with a unifying and inspiring culture by:**

- Capturing and communicating the rich history of Hampton City Schools as the birthplace of the first “free school” created with a mission of teaching students from all backgrounds and means
  - Capturing and communicating the satisfaction that comes from doing our work well and changing lives
  - Creating a multi-year system of development and support that is differentiated to meet the various (technical, social, and emotional) needs of incoming employees
- **Recruit, develop and retain exceptional leadership throughout the organization by:**
    - Recognizing the leadership potential in employees at all levels of the organization and working to cultivate effective leadership skills and behaviors at all levels through training and internship opportunities
    - Providing comprehensive training for current and prospective leaders on effective coaching practices to enable them to coach employees for success and for improvement
    - Including all facets of effective leadership in recruitment, training, and employee evaluation when applicable
- **Provide job embedded professional development differentiated by employee needs by:**
    - Developing an organizational culture grounded in a “growth mindset” that fosters a love of learning rather than a fear of failure
    - Developing a “formative assessment” system including tools for self-assessment to measure employee skills in specific areas to provide targeted training to meet identified needs
    - Expanding the opportunities to receive coaching for both instructional and non-instructional staff
- **Maintain a competitive salary & benefit package to attract and retain exceptional employees by:**
    - Considering competitive employee compensation as a key employee recruitment and retention factor in the budget process each year
    - Creating an information gathering plan and cycle to poll employees about

benefit preferences

- Continuing to expand our benefits to include innovative components appealing to employees, unique to Hampton and based on best practices, (e.g. wellness center and pharmacy)



The strategic focus areas in the two inner circles of our model, contain all of the *measurable* goals in the plan. This is our core work. The outer rings that support the core work each have key initiatives.

The work for these will be planned and mapped with project management tools (e.g., Project Charters, Gantt Charts, and Milestone Charts) and reports on progress will be included with the annual report of progress. Large projects may also generate separate reports to the board and community.

## ***Maintain effective, efficient and innovative support systems***

### **Key Initiatives**

- **Ensure technology literacy for staff and students by:**
  - Identifying the key skills necessary to successfully navigate on-line learning systems, assessment systems, support systems, financial and business systems and creating a self-assessment tool to identify areas for training
  - Creating multiple modes of professional learning for technology literacy
  - Creating technology experts throughout the division through a certification driven professional learning academy
- **Expand the productivity of staff by:**
  - Creating an accessible and intuitive curriculum management system with resources linked and accessible
  - Creating a comprehensive “Help Desk” system for support in any area, (e.g. maintenance, human resources, curriculum and instruction) so that employees have a single access point for assistance

- **Expand support for students by:**
  - Broadening our partnerships with community groups and agencies to create programs that provide resources and services to students and families (e.g. Community Services Board, Department of Human Services)

## ***Enhance family and community engagement and satisfaction***

### **Key Initiatives**

- **Create a welcoming environment in every school and department by:**
  - Identifying the key components to excellent customer service and creating a self-assessment tool to identify needs for growth
  - Implementing an on-going customer service training program for staff including, but not limited to, front line staff members
  - Creating a comprehensive customer feedback system
- **Expand partnerships with community groups and organizations by:**
  - Creating a process and system to match needs with potential supports that would facilitate access and problem solving for both schools and community members or groups
- **Expand marketing of great things going on in our schools by:**
  - Providing training and tools for employees, students and families to be, not only press agents, but also ambassadors for Hampton City Schools
- **Increase effective communication between the school system and our community by:**
  - Redesigning the division's web pages for easy navigation
  - Obtaining and implementing a new message system that integrates with our student information system to improve accuracy in our target audience for messages
  - Continuing to expand our use of social media to highlight events and successes in Hampton City Schools
  - Implementing a school division mobile app to provide parents with easier access to division, school and student information

## ***Manage fiscal resources effectively and efficiently***

### **Key Initiatives**

- **Improve efficiency, transparency and accountability by:**
  - Introducing program-based accounting, which includes charting all accounts (including grants) with an applicable program code, creating annual spending plans for each program with program descriptors such as clients served, services provided, and results (both expected and actual) and using these data to measure return on investment
  - Creating and implementing a system to include end users in decision-making about purchases and to allow all employees to report concerns about spending and/or perceived inefficiencies
  - Instituting the use of an electronic requisition, purchasing and accounting system to automate workflow and enable enhanced reporting

By engaging in work on these key initiatives, and pursuing these goals, we believe we will move our division and community forward and further grow our ability to fulfill our mission to ensure academic excellence for every child, every day, whatever it takes.

## Organization of Financial Data

### **Basis of Presentation – Fund Accounting**

The accounts of Hampton City Schools are organized on the basis of funds, each of which is considered a separate accounting entity.

The following are the Hampton City School Division's governmental fund types in line with General Accounting Standards Board (GASB):

General Fund – The School Operating Fund (Fund 50) is the main operating fund of the School Division. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund – Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. School Food Services (Fund 51), Reimbursable Projects (Fund 60), Rental Income (Fund 65), Student Activity Fund (Fund 93) and Athletics (Fund 94) are accounted for in Special Revenue Funds.

Debt Service Fund – The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. State law prohibits school divisions from entering into debt that extends beyond the current fiscal year without approval from the local governing body. If Hampton City Council approves a debt issue, it is listed in the name of the Hampton City Council. Hampton City Council maintains the budget and administers all payments related to the Debt Service Fund.

Capital Project Fund – The Capital Project Fund (Fund 52) is used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Project Fund accounts for school construction and major renovations to facilities. The city of Hampton approves and funds the capital projects for Hampton City Schools. This fund is only reported in the city financials.

## **Basis of Accounting**

The modified accrual basis of accounting is used by the governmental funds. Under this basis, revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the fund liability is incurred, if measurable. Encumbrances outstanding at year end are reported as assigned fund balances since they do not constitute expenditures or liabilities. Depreciation expense is not included in the budget.

In applying the measurable and available accrual concept to revenues, the legal and contractual requirements of the programs are used as guidance. There are essentially two types of revenues. In one, monies must be expended on the specific purpose or project before any amounts will be paid to the School Division; therefore revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements. These are reflected as revenues at the time of receipt or earlier if accrual criteria are met.

## Classification of Revenues

Revenues of the School Division are classified by fund and source. The three primary sources of revenue are state, federal, and local funds.

<b>Fund</b>	<b>Description of Revenue Sources</b>
<b>Operating Fund (Fund 50)</b>	State funds (e.g., basic aid to support the Standards of Quality-SOQ-), state sales tax, local funds from the city of Hampton, federal funds such as Impact Aid and Junior Reserve Officer Training Corps (JROTC), and other funds (e.g., indirect cost, cell tower, Medicaid reimbursement).
<b>Food and Nutrition Services (Fund 51)</b>	Federal funds from the United States Drug Administration (USDA); state funds for the breakfast and lunch programs; lunch and breakfast meal prices, grants, and catering events.
<b>Reimbursable Projects (Fund 60)</b>	Federal, state and other grant awards; examples include Title I, Title II, Title VIB, McKinney Vento, Carl Perkins, Adult Education and Family Literacy grants, as well as other reimbursable projects receive funding from non-grant sources (e.g.; the C-PEG Television station funding comes from Fund 50, the city of Hampton, Verizon and Cox).
<b>Rental Income (Fund 65)</b>	Rental Income from facility space occupied by external organizations.
<b>Student Activity Funds (Fund 93)</b>	Cash receipts from extracurricular/club activities such as fundraisers, club/activity dues, donations, picture/yearbook sales, and school store sales.
<b>Athletics (Fund 94)</b>	Ticket sales for athletic events, activity fees, concession profits, corporate sponsorships and Fund 50 contribution.

## Classification of Expenditures

Expenditures are classified by the following major classifications:

Major Classification	Description
<b>Instruction</b>	Activities that deal directly with the interaction between teachers, aides, or classroom assistants and students. These activities include classroom instruction, guidance services, school social workers, homebound services, improvement of instruction, media services, and expenditures of the office of the principal.
<b>Administration, Attendance, and Health</b>	Administration includes those activities concerned with establishing and administering policy for the school division, such as school board services, executive administration services, budget and planning, public information, human resources, financial services, and purchasing services.  Attendance and Health Services includes activities whose primary purpose is the promotion and improvement of children's attendance at school, including activities associated with providing students with appropriate medical, dental, and nursing services as well as psychological and therapy services.
<b>Pupil Transportation</b>	Activities associated with transporting students to and from school as provided by state and federal law. This includes trips between home and school, and trips to and from school activities. Subcategories within pupil transportation include management, vehicle operation and maintenance services, and school bus purchases and leases, and other vehicle and equipment purchases.
<b>Operation and Maintenance</b>	Activities concerned with keeping the physical building open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition. This includes the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools.
<b>Non-instructional Operations</b>	Activities concerned with providing non-instructional services to students, staff, or the community.
<b>Debt and Fund Transfers</b>	Activities for certain transfers of monies from one fund to another and to the local governing body.
<b>Technology</b>	Activities for services (i.e., distance learning) involving the use of technology for instructional, public information, administration, or any other use. Technology also includes the acquisition and maintenance of hardware and software.

## Classification of Expenditures

Expenditures are further categorized by the following object/type:

Object	Description
<b>Salaries</b>	Salaries and wages for full-time and part-time employees, as well as overtime, supplements, and other compensation.
<b>Fringe Benefits</b>	Fringe benefits including employer's portion of Social Security and Medicare Tax (FICA), retirement, healthcare, life insurance, disability income, and unemployment.
<b>Contract Services</b>	Contractual services, excluding capitalized expenditures, from outside organizations.
<b>Internal Services</b>	Charges from an internal service fund to another fund for activities of the school division for intragovernmental services.
<b>Other Charges</b>	Charges that support the use of programs such as utilities, telecommunication, travel, etc.
<b>Materials/Supplies</b>	Charges for articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized.
<b>Payments to Other Agencies</b>	Charges such as tuition payments to the fiscal agent for operations that are jointly operated by two or more local governments (e.g., a regional program).
<b>Capital Outlay</b>	Charges for the purchase of equipment that meets the capitalization threshold.
<b>Contingencies</b>	Budget for unexpected expenditures and city debt service payment.
<b>Fund Transfers</b>	Charges for fund transfers to local government or other funds.

## **Budget Development Process**

### **Annual Budget Policy**

School Board Policy DB - Annual Budget states that the annual school budget is the financial outline of the Division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The Superintendent shall prepare an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the Division, for School Board approval and submission to the appropriating body. The estimate shall set the amount of money needed for each major classification prescribed by the State Board of Education and such other headings or items as may be necessary.

The Superintendent/designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least ten (10) days in advance, in a newspaper having general circulation within the Division.

Upon approval of the Division's budget by the appropriating body, the Division publishes the approved budget, including the estimated required local match, on its website and the document is also made available in hard copy as needed to citizens for inspection.

### **Fiscal Year 2021-2022 Process**

In compliance with School Board Policy DB, Annual Budget, the Division is required to prepare and submit a budget to the School Board for approval.

#### **August/September**

The budget development process begins in August with the creation of the budget development calendar. This calendar serves as the road map for the budget process and includes budget committee meeting dates, expected deliverables and responsible departments for each deliverable.

During September, prior fiscal year spending is analyzed, the school board priorities survey is developed and changes to the budget methodology are determined and communicated to all impacted departments.

The Budget Development Manual was revised and sent to each department to provide information on the school division's fund structure, the budget development process, and how to submit budget requests.

### **October/November**

Zero-based budgeting was used to develop the FY 2022 budget. Zero-based budgeting (ZBB) is a method of budgeting in which all expenses must be justified each year. This method helps in developing a budget based on actual needs for the upcoming year, repurposing funds to help support increased costs and new initiatives, and it helps to deter replicating the prior year budget.

Departments utilized *Munis Next Year Budget Entry* to electronically submit non-personnel budget requests between October and November. Personnel requests were submitted via a Google document form. Each DLT member worked collaboratively with their respective departments to review budget submissions. Due to uncertainty of how the pandemic may impact future revenue, departments were advised to not submit new funding requests and new personnel requests had to be related to the Standards of Quality or classroom reduction.

The Finance Department calculates an initial salary projection and attrition based on the filled positions and vacancies at that point in time. This calculation also provides a baseline projection for salaries and benefits (prior to any consideration for compensation increases, benefit rate changes, or new position requests).

Additionally, fall enrollment projections are calculated as a baseline for school level budgets.

School level budgets (with the exception of utility costs) are allocated using a schoolwide Per Pupil Amount (PPA) for each level of education (elementary, middle/PreK-8, and high school).

The PPA is applied to each school's projected fall enrollment for the upcoming school year. This calculation is used as the maximum level of funding available to each school. Principals/School Administrators use this amount to allocate funds across the school's accounts using the *Munis Next Year Budget Entry module*.

SOL remediation is budgeted on a per building basis based on the division's Pyramid of Interventions for School Support by school and subject area.

## **December**

All budget requests have to be entered into *Munis* by departments before December to provide sufficient time for DLT review. Initial revenue and expenditure projections are developed for Food and Nutrition Services (Fund 51), Reimbursable Projects (Fund 60), Rental Income (Fund 65) and Athletics (Fund 94) by mid-December (before Winter Break).

Around mid-December, the Governor releases the proposed state budget. The Governor's proposal serves as the initial basis for state funding for the annual budget.

The Finance Department reviews the Governor's proposal, projects spring average daily membership (ADM), and determines the impact to the school division.

## **January/February**

Budget committee meetings occur every Friday between January and February. The Budget Committee is made up of the Superintendent, DLT, Director of Business and Finance, Assistant Director of Budget, Assistant Director of Accounting, and the Assistant City Manager who oversees the City Budget process.

During the meetings, the Budget Committee reviews all budget requests, initial revenue and expenditure projections for all funds, and projected ADM. The Budget Committee also identifies and quantifies expenditure pressures, expenditures savings, and personnel changes. Using the initial salary projection, personnel changes are generally made based on a combination of projected ADM, critical need, new programs, and changes due to efficiency or consolidation.

In line with the Strategic Plan, School Board priorities for the upcoming budget year, and the availability of funds, the Budget Committee determines what will be included in the proposed budget.

The proposed budget is then presented to the School Board members in preliminary 2x2 meetings before the end of February.

## **March - May**

Throughout the month of March, the School Board has four (4) public meetings. The proposed budget for all funds (Fund 50, 51, 60, 65, 93 and 94) are presented to the School Board and the community.

The second and third meeting includes a public hearing for the proposed budget. Each public hearing allows the community the opportunity to provide public comment on the

proposed budget. Input is carefully considered by the School Board and has in the past been the impetus for making changes to the proposed budget.

The budget proposal is updated for General Assembly actions, if known at this time, and changes are presented to the School Board.

The School Board approved proposed budget is then submitted to the City prior to the April 1 deadline as required by state law.

The School Board budget is included with the City Manager's Proposed Operating Budget and is submitted to City Council by no later than April 15. City Council adopts the budget by no later than May 15 to comply with state law for approval of the School Board budget.

The Hampton City Council approves the budget by total amount or lump sum.

**Hampton City Schools  
Budget Development Calendar  
FY 2021-2022**

<b>Month</b>	<b>Activity</b>	<b>Responsible Party</b>
<b>September 2020</b>	Finance Budget Planning	Finance
<b>October 2020</b>		
10/12	Release Next Year Budget Entry Instructions	Finance
10/12	Open Window for Next Year Budget Entry (Non-payroll Requests) - Level 1	Finance/Departments
10/19	First Day for Department Budget Meetings (Virtual)	Finance
10/19	Baseline staffing/Position Control Meeting	Finance/Human Resources (HR)
10/31	Finalize Fall Enrollment and Begin Spring Average Daily Membership Projections	Finance
<b>November 2020</b>		
11/6	Release School Board Priorities Survey	Finance/Superintendent
11/11	Baseline staffing/Position Control Meeting	Finance/Human Resources (HR)
11/20	Last Day for Department Budget Meetings (Virtual)	Finance
11/24	Salary Benefit Projections	Finance
11/24	Close Window for Next Year Budget Entry (Non-payroll Requests) - Level 1	Finance
11/30	Open Window for Division Leadership Team (DLT) Next Year Budget Entry Review - Level 2	DLT
<b>December 2020</b>		
12/16	Release of Governor's Proposed Budget	
12/18	Close Window for Division Leadership Team (DLT) Next Year Budget Entry Review - Level 2	DLT
12/18	Initial Revenue Projections due for all funds	Finance/Food Services/Division Athletics Director
<b>January 2021</b>		
1/8	Budget Committee Meeting	Finance/DLT
1/15	Budget Committee Meeting	Finance/DLT
1/22	Budget Committee Meeting (and Staffing Meeting)	Finance/DLT
1/29	Budget Committee Meeting (and Staffing Meeting)	Finance/DLT
<b>February 2021</b>		
2/5	Budget Committee Meeting (and Staffing Meeting)	Finance/DLT
2/16 - 2/19	School Board Budget Meetings (2x2)	Finance/DLT*
2/22 - 3/2	Buddy Meetings (School Board and City Council)	Superintendent/Chief Financial Officer (CFO)/DLT*
2/26	Senate and House Amendments to Governor Proposed Budget Released - Direct impact to HCS	
2/27	General Assembly Approved Amendments to Budget	
<b>March 2021</b>		
3/3	Presentation - Proposed Operating and Other Funds Budget	Superintendent/Chief Financial Officer (CFO)
3/10	Public Hearing on Proposed Budget	
3/17	Public Hearing on Proposed Budget	
3/24	School Board Scheduled Date for Approval of Proposed Budget	School Board
3/25	Submit School Board Proposed Budget to City Manager Office	Finance
<b>April 2021</b>		
TBD (If Needed)	*Revised* General Assembly Approved Amendments to Budget	
TBD	Presentation of School Board Proposed Budget to City Council	School Board Chair/Superintendent
<b>May 2021</b>		
TBD	City Council Approval of School Board Proposed Budget	City Council
TBD (If Needed)	School Board approval of amendment to the FY 2021-2022 Budget	School Board

\*Select DLT to attend based on agenda topics to be discussed.

TBD- To be determined

## **Management of Funds Policy**

School Board Policy DA – Management of Funds state the Superintendent/designee shall be responsible for administering the Division budget in accordance with board policies and applicable state and federal regulations and laws; therefore, the Superintendent/designee will use appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the Division.

- a. If the governing body approves the School Board budget by total amount (also referred to as lump sums), funds may be transferred by the School Board from one major classification to another. If funds are appropriated to the School Board by major classifications, no funds shall be expended by the School Board except in accordance with such classifications without the consent of the governing body appropriating the funds.
- b. The Superintendent/designee may be authorized by the School Board to make line item transfers within a major classification.
- c. The School Board authorizes the Superintendent/designee to make transfers of funds between any classification and the Technology classification in order to facilitate the proper classification of purchases as required by the Virginia Department of Education (VDOE). An accounting of such transfers will be included as part of the monthly financial report to the Board.

The School Board shall manage and control the funds made available to the School Board for the public schools and may incur costs and expenses.

## **Budget Administration and Management Process**

Once the School Board budget is appropriated by City Council, School Board Policy DA is followed to administer the budget.

The budget is monitored on a routine basis. Managers have access to the financial system to monitor their department's budget status. Non-personnel expenditures cannot be processed if there is not sufficient budget available. Managers are notified when this happens and requested to process a budget transfer. The School Board policy authorizes budget transfers within each major classification without School Board approval. For budget transfers between major classifications, other than Technology, School Board approval is required. The School Board allows transfers to and from the Technology classification; however, monthly reports have to be submitted to the School Board listing all transfers to and from the Technology classification.

As part of the budget monitoring, monthly reports are generated and reviewed for personnel attrition (funds available due to vacant positions), headcount (to ensure it is within budgeted limits), compensatory time and overtime earned, part-time hours worked, as well as other reports as needed. Items that appear out of bounds are flagged and reviewed with the appropriate personnel for action. Periodic updates are also provided to the Superintendent and the Division Leadership Team. A budget report for the Operating Fund is also submitted to the School Board on a monthly basis.

Internal controls are in place to ensure adequate segregation of duties in the payroll, accounts payable, accounts receivable, general ledger reporting, and other financial functions, both at the district level and at the school level. In addition, the division is audited by independent auditors on an annual basis. The delegated procurement authority for departments (the level at which purchases may be made without going through Procurement) is \$4,999.99 or less. Purchases of \$5,000 and over on an annualized basis must be submitted on a requisition to Procurement for appropriate bidding and award. Sole Source vendors are submitted on a requisition to Procurement regardless of amount. The School Board shares a Consolidated Procurement office with the City, reimbursing them for a proportionate share of the department's cost.

## **Fund Balance**

Fund balance at the end of the year primarily represents outstanding encumbrances that exist as of June 30 that must be paid for in the subsequent fiscal year. State law prohibits school divisions from carrying over unspent funds from one fiscal year to the next in the General Fund (Operating Fund 50). Therefore, any unspent funds at year end are returned to the City and funds are requested to be re-appropriated into the next fiscal year.

The Food and Nutrition Services (Fund 51), Reimbursable Projects (Fund 60), Rental Income (Fund 65) and Athletics (Fund 94) funds can all carry forward fund balances. Food and Nutrition Services (Fund 51) is restricted by state code to carry forward three months of revenue reimbursements in their fund balance. The Capital Project Fund (Fund 52) can carry a fund balance from year to year.

### **Fund Balance Policy**

#### **I. Purpose**

The purpose of this policy is to address the requirements of Governmental Accounting Standards Board (GASB) No. 54, Fund Balance Reporting and Governmental Fund Definitions. The policy sets forth the different classifications of fund balance and the level of authority required to commit or assign amounts for specific purposes.

#### **II. General Policy**

Fund Balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which HCS is bound to honor constraints on the specific purpose for which amounts can be spent. The five categories are as follows:

- a. **Nonspendable Fund Balance** – Includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact. Examples would be inventory, long term receivables, or a fund that is legally or contractually required to be maintained intact such as a permanent fund.
- b. **Restricted Fund Balance** – Includes amounts that can be spent only for specific purposes as stipulated by constraints imposed by either external creditors, grantors, laws or regulations of other governments, or they are imposed by law through constitutional provisions or enabling legislation.

- c. Committed Fund Balance – Includes amounts that can only be used for specific purposes pursuant to a formal action of the government’s highest level of decision-making authority.
  - i. Authority to Commit - Commitments for specific purposes require a formal action of the School Board or City Council, dependent on the type of commitment. A majority vote is required to approve or remove a commitment.
- d. Assigned Fund Balance – Includes amounts intended to be used by HCS for a specific purpose but do not meet the criteria to be classified as restricted or committed. The intent should be expressed by the governing body itself or an official or committee that the governing body has delegated the authority to assign amounts to be used for specific purposes. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
  - i. Authority to Assign - The School Board delegates to the Superintendent and Deputy Superintendent, Operations and Support the authority to assign amounts to be used for specific purposes; however, before the assigned funds can be spent, such amounts, excluding appropriations related to encumbrances that are carried forward to subsequent fiscal year, must be appropriated by the School Board.
- e. Unassigned Fund Balance – The residual classification for the General Fund. This category represents fund balance that has not been restricted, committed or assigned to specific purposes within the General Fund. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts have been restricted, committed or assigned.

### III. Operational Guidelines

The following guidelines address the classification and use of fund balance in governmental funds:

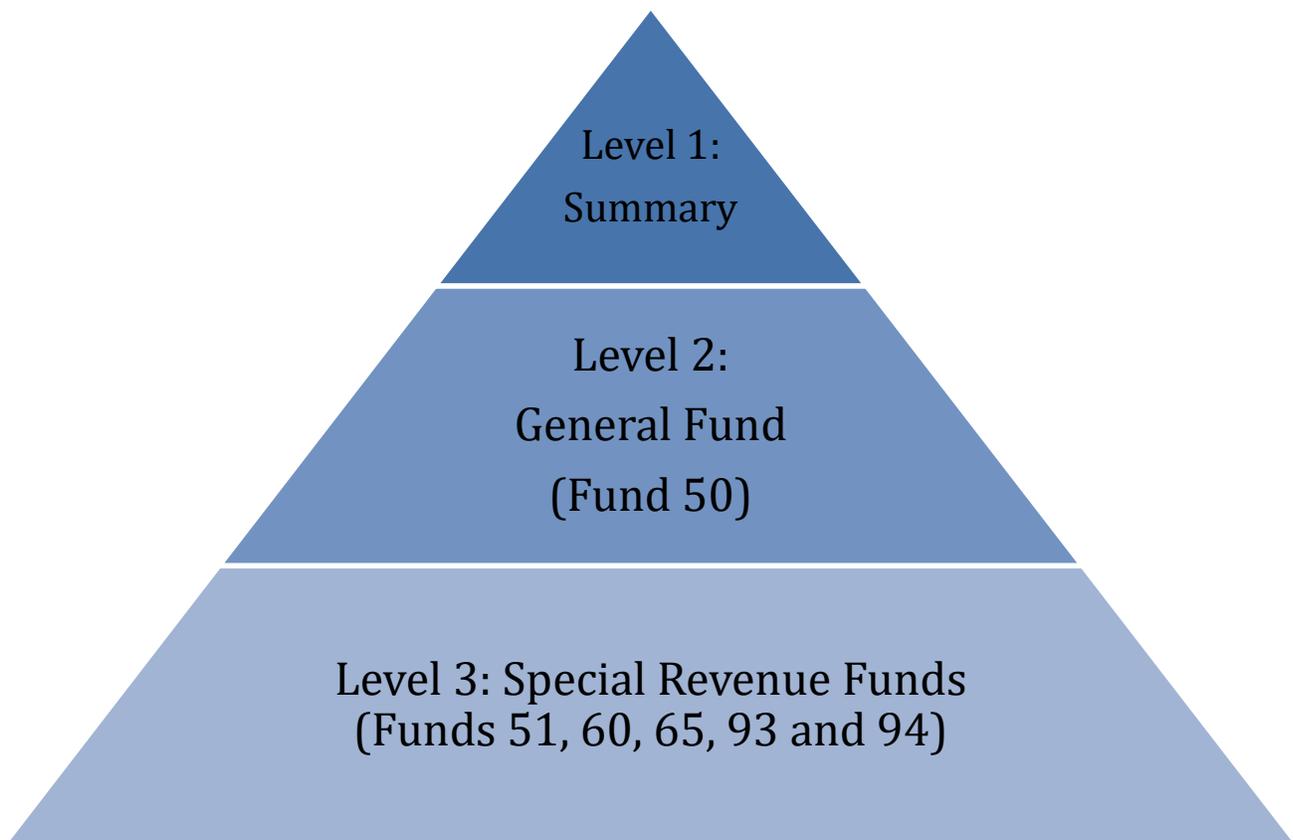
- a. Encumbrance reporting – Encumbering amounts for specific purposes for which resources have already been restricted, committed or assigned should not result in separate display of encumbered amounts. Encumbered amounts for specific purposes for which amounts have not been previously restricted, committed or assigned, will be classified as committed or assigned, as appropriate, based on the definitions and criteria set forth in GASB Statement No. 54.
- b. Prioritization of Fund Balance Use:

- i. When expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, it shall be the policy of HCS to consider restricted amounts to have been spent first.
- ii. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it shall be the policy of HCS that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

# FINANCIAL SECTION

## Financial Section Introduction

Utilizing a pyramid approach, the financial section provides a more in-depth view of the budget by providing the adopted budget, the current year budget and actual amounts for three previous fiscal years, a three-year budget forecast, and discussion around significant trends and assumptions that comprise the adopted budget.



**Level 1:** Includes a summary of the total budget for all funds by revenue source and by expenditure object.

**Level 2:** Includes a summary of the General Fund by revenue source, expenditure classification, and expenditure object. A further breakout of the General Fund budget is provided by department and program.

**Level 3:** Includes a summary of each Special Revenue Fund by revenue source and expenditure object.

## General Ledger Account/Cost String Glossary

The budget is allocated using a general ledger account or cost string that includes specific characteristics to identify transactions recorded in the accounting system. The cost string was developed with a focus of enhancing both state and local division reporting. The cost string has nine segments which are explained below:

**Example:** 60-1121-2-670-020-61100-00000-0000000-67018

**Fund:** an independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with specific regulations, restrictions or limitations.

Examples: 50 – School Operating Fund  
51 – School Food and Nutrition Fund  
60 – Reimbursable Projects Fund  
94 – Athletics Fund

**Object Code:** a distinct number used to describe the type of expenditures, revenue, or balance sheet account within a fund.

Examples: 1121 – Compensation of Teachers  
2300 – Healthcare Subsidy  
3145 – Professional Services  
6013 – Instructional Supplies

**Cost Center:** a non-revenue producing element of an organization, where costs are separately allocated.

Examples: 2 – Elementary School  
3 – Middle School  
4 – High School  
9 – Division Wide

**Department:** a distinct, usually specialized, division within an organization.

Examples: 300 – Hampton High School  
860 – Graphics  
903 – Student Services  
922 – Transportation

**Location:** a distinct, usually specialized, division of an organization that is used to further allocate expenditures. The location can either be the same or different from the department.

Examples: 300 – Hampton High School  
860 – Graphics  
903 – Student Services  
922 – Transportation

**Function:** a distinct number that is used to allocate expenditures based on the type of activity within the state required major classifications.

Examples: 61100 – Classroom Instruction  
63100 – Transportation Management and Direction  
64100 – Operation and Maintenance Management and Direction  
68100 – Technology Classroom Instruction

**Program:** a distinct number that is used to allocate expenditures within each function required for state reporting and to track expenditures for division level reporting.

Examples: 02200 – Special Education  
01008 – Science  
08115 – At Risk 4 Year Olds  
11000 – Summer Instruction

**Revenue Source:** a distinct number that is used to track the specific source of revenue from state and federal agencies.

Examples: 1055800 – National Lunch Program  
2402280 – Early Reading Intervention  
8428700 – 21<sup>st</sup> Century Learning Grant  
2402810 – Virginia Preschool Initiative/At Risk 4 Year Olds

**Project Code:** a distinct code that is used only in specific Funds (e.g., Fund 60 Reimbursable Projects) to allow for special reporting typically for reimbursements. The School Operating Budget (Fund 50) does not use project codes.

Examples: 65018 – 21<sup>st</sup> Century Learning Grant 2018  
75718 – Career and Technical Education Perkins Grant 2018  
68118 – Title VIB Flow Through Grant (Special Education) 2018  
69218 – Title I School Improvement Grant 2018

# **SCHOOL OPERATING FUND (FUND 50)**

**HAMPTON CITY SCHOOLS  
SCHOOL OPERATING FUND (FUND 50)  
COMPARISON OF FY 2021 and 2022**

**ESTIMATED REVENUES**

	<u>FY 2021</u>	<u>FY 2022</u>	<u>\$ Difference</u>	<u>% Change</u>
<b>SOQ Funds</b>	\$ 96,970,232	\$ 96,106,135	\$ (864,097)	-0.89%
<b>Sales Tax</b>	23,140,935	23,064,101	-76,834	-0.33%
<b>Lottery Funds</b>	14,817,660	15,303,588	485,928	3.28%
<b>Other State Funds</b>	11,392,554	15,844,787	4,452,233	39.08%
<b>Federal Funds</b>	810,000	758,000	(52,000.00)	-6.42%
<b>Miscellaneous Funds</b>	5,038,220	5,272,475	234,255	4.65%
<b>Local Contribution</b>	<u>76,948,468</u>	<u>80,165,119</u>	<u>3,216,651</u>	<u>4.18%</u>
<b>Total</b>	<u>\$ 229,118,069</u>	<u>\$ 236,514,205</u>	<u>\$ 7,396,136</u>	<u>3.23%</u>

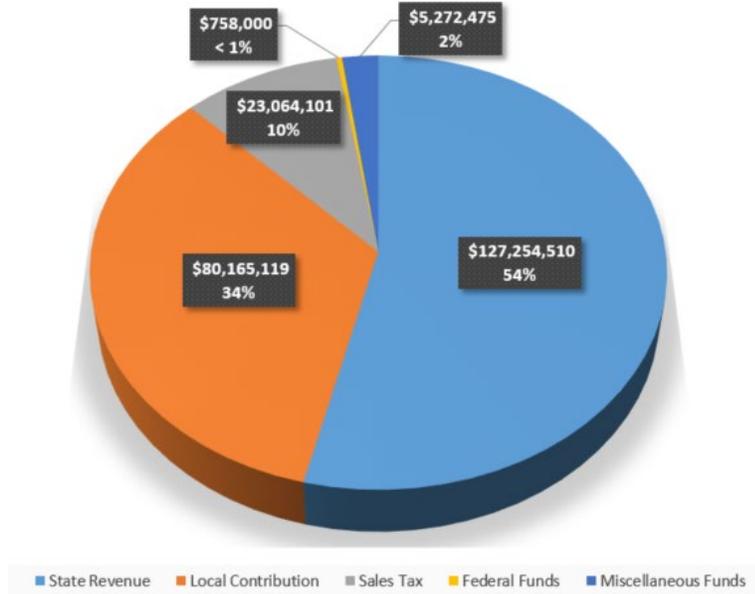
**EXPENDITURE APPROPRIATIONS**

	<u>FY 2021</u>	<u>FY 2022</u>	<u>\$ Difference</u>	<u>% Change</u>
<b>Instruction</b>	\$ 161,936,616	\$ 164,825,509	\$ 2,888,893	1.78%
<b>Administration / Attendance &amp; Health</b>	13,476,124	13,799,710	323,586	2.40%
<b>Transportation</b>	11,013,254	10,855,000	-158,254	-1.44%
<b>Operation &amp; Maintenance</b>	20,623,204	21,094,368	471,164	2.28%
<b>Technology</b>	12,337,627	14,717,336	2,379,709	19.29%
<b>Non-instructional Operations</b>	3,146,000	3,345,000	199,000	100%
<b>Debt and Fund Transfers</b>	<u>6,585,244</u>	<u>7,877,282</u>	<u>1,292,038</u>	<u>19.62%</u>
<b>Total</b>	<u>\$ 229,118,069</u>	<u>\$ 236,514,205</u>	<u>\$ 7,396,136</u>	<u>3.23%</u>

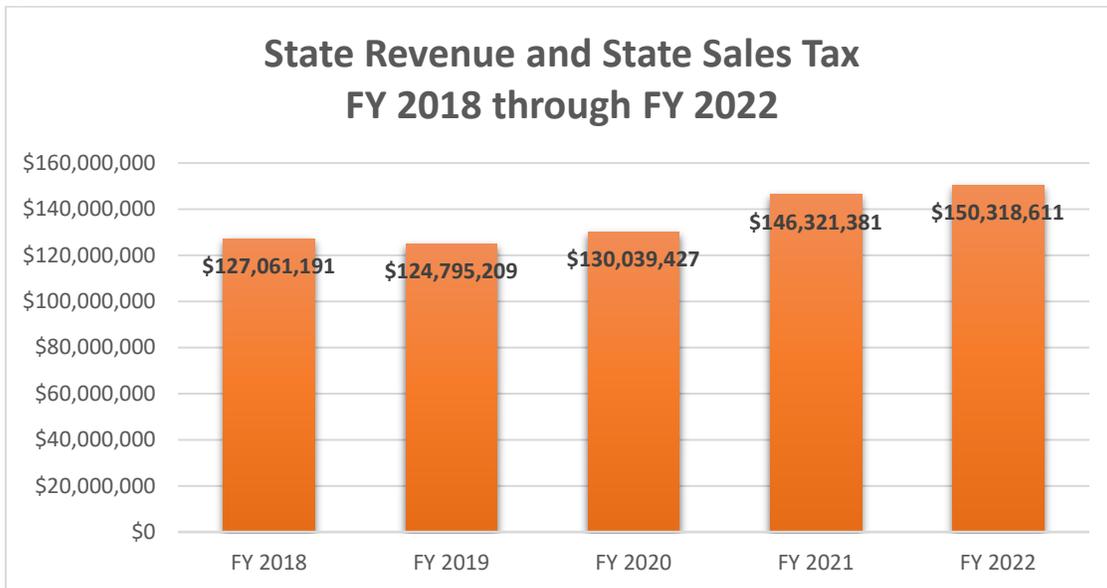
Note: Totals and percentages may not add due to rounding.

## School Operating Fund Revenue – Significant Trends and Assumptions

### FY 2022 School Operating Fund Revenue by Source



State revenue and state sales tax comprise 64% of the School Operating Budget. State sales tax is allocated to the school division to support Standards of Quality (SOQ). State revenue consist of SOQ payments, incentive funds, categorical programs, and lottery funded programs. FY 2022 state revenue is based on an ADM of 18,813 and the LCI is 0.2743. State revenue and state sales tax, when compared to FY 2021, are projected to increase.



Local revenues consist of funding provided by the city of Hampton and represents 34% of the School Operating Budget. A minimum level of funding is required to meet SOQ and to support other state programs based on the LCI. The city of Hampton provides local funds based on a funding formula. The funding formula provides funding in excess of the minimum required for FY 2022. Additionally, the city of Hampton continues to collaborate with the school division as a true partner in support of the Academies of Hampton and will provide funds to support this transformation in the amount of \$380,000 for FY 2022.

Federal and Miscellaneous revenues primarily consist of Impact Aid, JROTC, indirect cost revenue, Medicaid reimbursements, cell towers, public surplus sales, interest, Pharmacy deposits, print shop revenue, and transfer from Food and Nutrition Services. Federal revenue is 0.3% and miscellaneous revenue is 2.2% of the School Operating Budget, respectively.

**Hampton City Schools**  
**Expenditures by Classification and Object Type**  
**Comparison of FY 2021 and 2022**

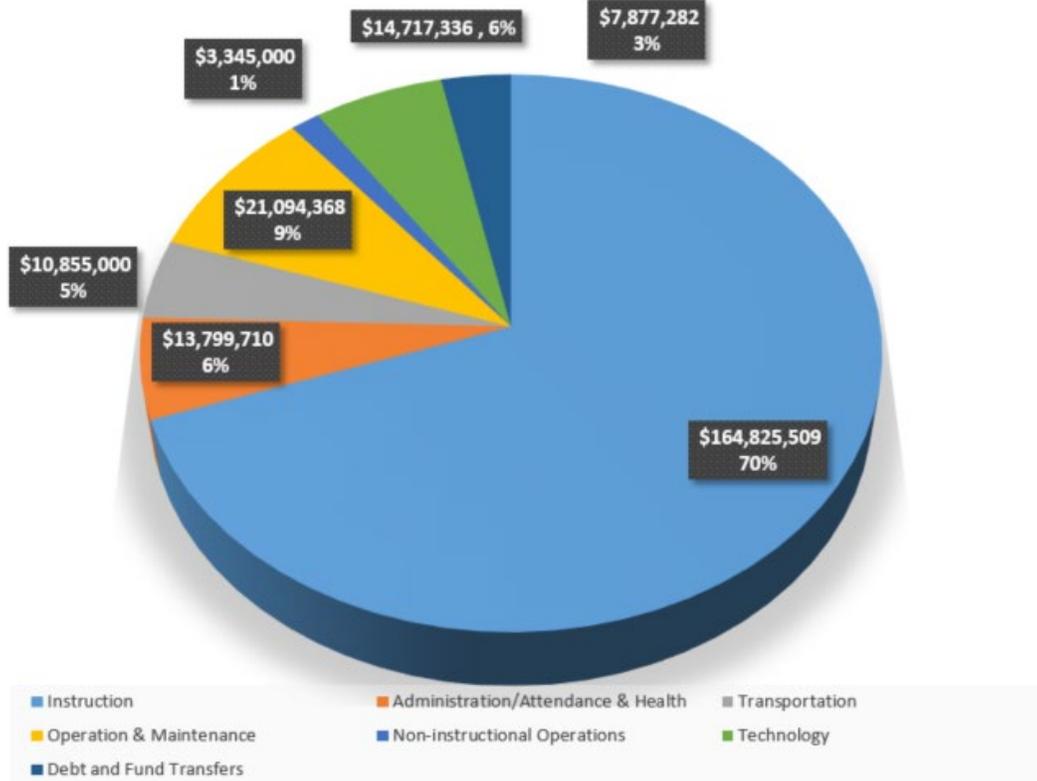
FY 2022 Budget									
Object/Type	Instruction	Administration, Attendance, and Health	Transportation	Operations and Maintenance	Non- Instructional Operations	Debt and Fund Transfers	Technology	Total	% of Budget
Salaries	\$ 107,619,660	\$ 8,265,151	\$ 6,220,061	\$ 3,100,875	\$ -	\$ -	\$ 5,376,204	\$ 130,581,951	55.21%
Fringe Benefits	44,678,619	3,486,753	2,084,782	1,353,716	-	3,225,430	2,486,087	57,315,387	24.23%
Contract Services	7,064,650	1,131,606	227,000	7,843,955	3,345,000	-	1,325,266	20,937,477	8.85%
Internal Services	46,010	205,580	-	-	-	-	-	251,590	0.11%
Other Charges	336,100	438,584	17,381	5,912,500	-	-	690,688	7,395,253	3.13%
Materials & Supplies	2,352,651	261,286	2,305,776	861,060	-	-	1,955,509	7,736,282	3.27%
Payments to Other Agencies	1,580,024	10,000	-	-	-	526,019	-	2,116,043	0.89%
Capital Outlay	977,362	750	-	1,421,775	-	-	1,011,504	3,411,391	1.44%
Contingencies	170,433	-	-	600,487	-	-	1,872,078	2,642,998	1.12%
Debt Service	-	-	-	-	-	3,200,000	-	3,200,000	1.35%
Fund Transfers	-	-	-	-	-	925,833	-	925,833	0.39%
<b>Total</b>	<b>\$ 164,825,509</b>	<b>\$ 13,799,710</b>	<b>\$ 10,855,000</b>	<b>\$ 21,094,368</b>	<b>\$ 3,345,000</b>	<b>\$ 7,877,282</b>	<b>\$ 14,717,336</b>	<b>\$ 236,514,205</b>	<b>100.00%</b>

FY 2021 Budget									
Object/Type	Instruction	Administration, Attendance, and Health	Transportation	Operations and Maintenance	Non- Instructional Operations	Debt and Fund Transfers	Technology	Total	% of Budget
Salaries	\$ 103,860,392	\$ 7,939,924	\$ 6,337,106	\$ 3,013,505	\$ -	\$ -	\$ 4,931,353	\$ 126,082,280	55.03%
Fringe Benefits	43,456,906	3,434,827	2,122,308	1,362,914	-	3,225,430	2,208,549	55,810,934	24.36%
Contract Services	7,756,606	1,144,152	243,935	7,838,928	3,146,000	-	1,183,848	21,313,469	9.30%
Internal Services	22,160	205,380	-	-	-	-	-	227,540	0.10%
Other Charges	354,042	397,709	19,831	6,038,873	-	-	633,982	7,444,437	3.25%
Materials & Supplies	2,400,192	289,276	2,290,074	871,922	-	-	1,976,314	7,827,778	3.42%
Payments to Other Agencies	1,686,487	10,000	-	-	-	526,019	-	2,222,506	0.97%
Capital Outlay	1,039,831	9,500	-	207,119	-	-	1,403,581	2,660,031	1.16%
Contingencies	1,360,000	45,356	-	1,289,943	-	-	-	2,695,299	1.18%
Debt Service	-	-	-	-	-	2,000,000	-	2,000,000	0.87%
Fund Transfers	-	-	-	-	-	833,795	-	833,795	0.36%
<b>Total</b>	<b>\$ 161,936,616</b>	<b>\$ 13,476,124</b>	<b>\$ 11,013,254</b>	<b>\$ 20,623,204</b>	<b>\$ 3,146,000</b>	<b>\$ 6,585,244</b>	<b>\$ 12,337,627</b>	<b>\$ 229,118,069</b>	<b>100.0%</b>

**Note:** Totals and percentages may not add due to rounding.

## School Operating Fund Expenditures – Significant Trends and Assumptions

### FY 2022 School Operating Fund Expenditure by Classification



**Instruction** costs represent 70% or \$165 million of the School Operating Budget and are projected to increase by \$2.88 million (from FY 2021) primarily due to the 5.0% compensation increase, teacher and support staff market adjustments, and additional positions for FY 2022. Other changes include the transfer of the contingency budget from the Instruction classification to the Technology classification. As funds are transferred from the contingency budget, the transfer will be included in the monthly reports to the School Board.

**Administration, Attendance, and Health** costs represent 6% or \$14 million of the School Operating Budget and are projected to increase by \$0.32 million (from FY 2021) primarily due to the 5.0% compensation increase and support staff market adjustments.

**Transportation** costs represent 5% or \$11 million of the School Operating Budget and are projected to decrease by \$0.16 million (from FY 2021) due to the net impact of a 5.0% compensation increase, market adjustments for bus drivers, bus attendants,

and auto mechanics, and realigning the budget based on current filled and vacant positions.

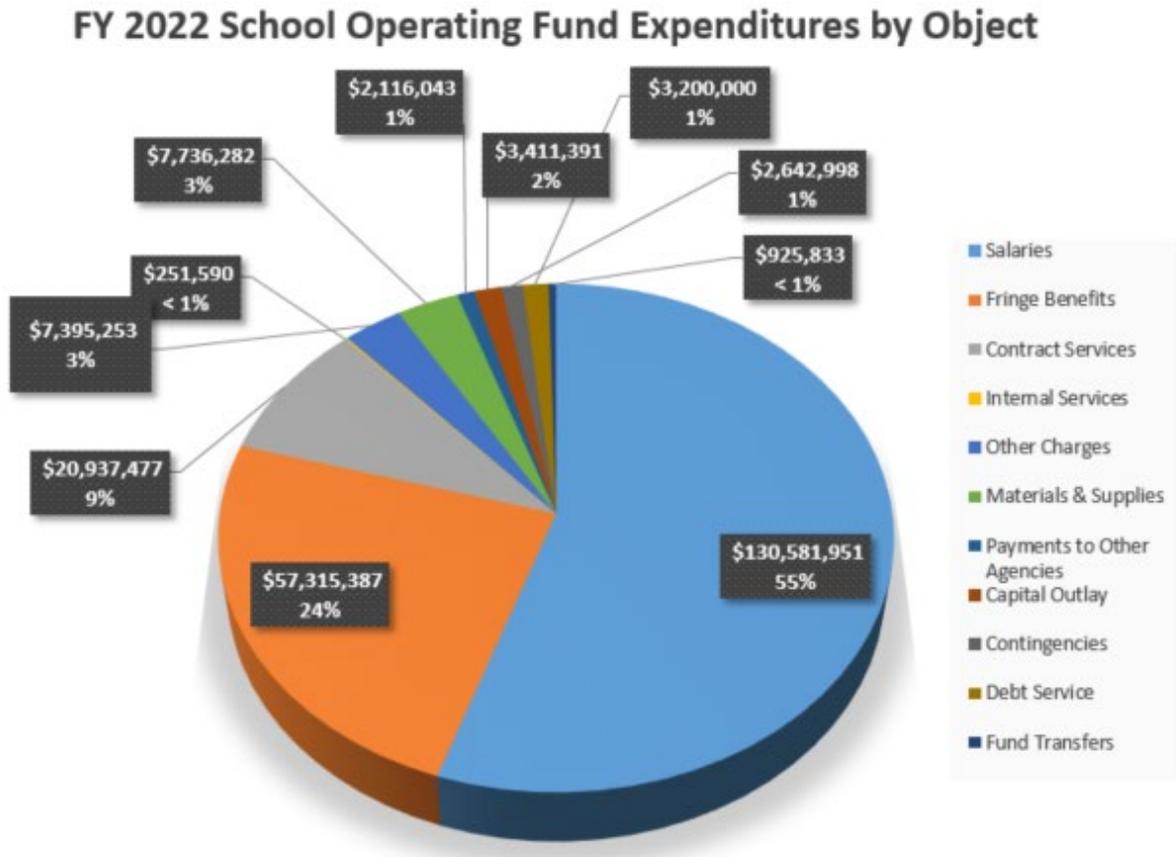
**Operation and Maintenance** costs represent 9% or \$21 million of the School Operating Budget and are projected to increase by \$0.47 million (from FY 2021) due to the net impact of a 5.0% compensation increase, market adjustments for support staff, and contingency funds.

**Non-instructional Operations** costs represent 1% or \$3.3 million of the School Operating Budget. These costs are directly related to the budget for the HCS Pharmacy and Wellness Center which were previously budgeted in the Administration, Attendance, and Health classification.

**Debt and Fund transfers** cost represent 3% or \$7.9 million of the School Operating Budget and increased when compared to FY 2021 due to the moving of the budget for athletic trainings to the Athletics fund (Fund 94), an increase to the required local match for the school security equipment grant (which is accounted for in the Reimbursable Projects fund- Fund 60), and an increase of \$1.2 million in debt service payments for future school renovation projects.

**Technology** costs represent 6% or \$15 million of the School Operating Budget and are projected to increase by \$2.38 million (from FY 2021). This increase is primarily due to the net impact of a 5.0% compensation increase, market adjustments for support staff, and transferring the contingency budget from the Instruction classification to the Technology classification.

Across all expenditure classifications (with the exception of Debt and Fund Transfers and Non-instructional operations), personnel services and fringe benefits comprise most of the costs. In total, personnel services and fringe benefits make up 79% of the budget. See breakout of FY 2022 expenditures by object below.



**FY 2021-2022**  
**SCHOOL OPERATING BUDGET**  
**(FUND 50)**  
**By Classification and Object**

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
1 - 1114 Comp of Administrative Personnel	367,542	312,214	381,299	69,085	22.13
1 - 1121 Comp of Teachers	66,992,961	71,563,266	74,613,690	3,050,424	4.26
1 - 1122 Comp of Librarians	1,688,441	1,911,301	2,041,338	130,037	6.80
1 - 1123 Comp of Deans & Guidance Counselors	3,359,587	3,731,242	4,064,220	332,978	8.92
1 - 1124 Comp of Coordinators	226,666	345,657	308,243	(37,414)	(10.82)
1 - 1125 Comp of Directors / Curriculum Leaders	1,864,703	1,870,417	1,963,935	93,518	5.00
1 - 1126 Comp of Principals	2,776,230	3,020,781	2,941,551	(79,230)	(2.62)
1 - 1127 Comp of Assistant Principals	3,625,924	3,769,004	3,991,961	222,957	5.92
1 - 1128 Comp of Teachers - Summer Remedial	472,998	546,299	546,299	-	-
1 - 1129 Comp of ROTC Instructors	656,201	717,694	640,270	(77,424)	(10.79)
1 - 1134 Comp of Social Workers	455,265	568,987	628,038	59,051	10.38
1 - 1138 Comp of Other Professional Summer	2,050	-	-	-	-
1 - 1139 Comp of Instructional Support Personnel	4,231,020	4,398,272	4,821,140	422,868	9.61
1 - 1141 Comp of Instructional Assistants	2,943,622	3,500,006	2,613,747	(886,259)	(25.32)

- 1 – 1114 Comp of Administrative Personnel:** The net increase in this line item is due to market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1121 Comp of Teachers:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs. The budget includes funding to add \$500 to steps 1 through 14, to add \$1000 for steps 15 through 29 and to maintain step 30. Additionally, 3.5 teacher positions were added to the budget.
- 1 – 1122 Comp of Librarians:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1123 Comp of Deans and Guidance Counselors:** The net increase in this line item is due to adding 1 restorative counselor, market adjustments, a 5% salary increase and adjustments based on FY21 actual costs. This budget also includes funding for 5 additional school counselors for a 325 to 1 pupil to school counselor ratio.
- 1 – 1124 Comp of Coordinators:** The net decrease in this line item is due to a position reclassification from temporary employee to full time position for the tier III intervention coordinator (a portion of the position funding is supported by the city), market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1125 Comp of Directors/Curriculum Leaders:** The net increase in this line item is due to market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1126 Comp of Principals:** The net decrease in this line item is due to market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1127 Comp of Assistant Principals:** The net increase in this line item is due to market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1129 Comp of ROTC Instructors:** The net decrease in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1134 Comp of Social Workers:** The net increase in this line item is due a 5% salary increase and adjustments based on FY21 actual costs. This budget also includes funding for 2 additional school social workers.
- 1 – 1139 Comp of Instructional Support Personnel:** The net increase in this line item is due to market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1141 Comp of Instructional Assistants:** The net decrease in this line item is due to the transfer of 37 special education instructional assistant positions to Fund 60, reduction of 2 vacant positions, market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
1 - 1143 Comp of Technical Personnel	44,366	44,303	45,983	1,680	3.79
1 - 1148 Comp of Instructional Assistants - Summer Remedial	44,073	42,000	114,780	72,780	173.29
1 - 1150 Comp of Secretarial & Clerical	2,855,362	3,005,643	3,168,065	162,422	5.40
1 - 1320 Comp of Part-Time Teachers	463,387	537,985	549,321	11,336	2.11
1 - 1321 Comp of Homebound Instructors	322,814	330,000	330,000	-	-
1 - 1322 Comp of Temporary Teachers	118,279	436,305	395,982	(40,323)	(9.24)
1 - 1325 Comp of Part-Time Library Media Specialists	-	-	-	-	-
1 - 1327 Comp of Part-Time Assistant Principals	-	32,927	34,404	1,477	4.49
1 - 1334 Comp of Part-Time Social Workers	54,197	72,327	33,189	(39,138)	(54.11)
1 - 1339 Comp of Part-Time Instructional Support Personnel	295,905	261,288	238,176	(23,112)	(8.85)
1 - 1342 Comp of Part-Time Instructional Assistants	1,205,952	1,453,439	1,543,743	90,304	6.21
1 - 1343 Comp of Part-Time Employees	78,269	132,210	138,145	5,935	4.49
1 - 1350 Comp of Part-Time Secretarial & Clerical	286,319	444,017	498,694	54,677	12.31
1 - 1395 Comp of Part-Time Cafeteria Monitors	80,751	124,419	141,719	17,300	13.90
1 - 1398 Employee Bonus Payment	309,000	-	-	-	-
1 - 1399 Comp of Temporary Employees	964,604	2,048,243	2,029,182	(19,061)	(0.93)
1 - 1425 Comp of Part-Time Curriculum Developers	149,880	150,000	174,400	24,400	16.27

- 1 – 1143      **Comp of Technical Personnel:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1148      **Comp of Instructional Assistants-Summer Remedial:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 1 – 1150      **Comp of Secretarial & Clerical:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase, and adjustments based on FY21 actual costs.
- 1 – 1320      **Comp of Part-Time Teachers:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1322      **Comp of Temporary Teachers:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 1 – 1327      **Comp of Part-Time Assistant Principals:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs. This budget includes funding for 1 part-time assistant principal at Armstrong.
- 1 – 1334      **Comp of Part-Time Social Workers:** The net decrease in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1339      **Comp of Part-Time Instructional Support Personnel:** The net decrease in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1342      **Comp of Part-Time Instructional Assistants:** The net increase in this line item is due to market adjustments for impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1343      **Comp of Part-Time Employees:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1350      **Comp of Part-Time Secretarial & Clerical:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1395      **Comp of Part-Time Cafeteria Monitors:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 1 – 1399      **Comp of Temporary Personnel:** The net decrease in this line item is due to adjustments based on FY21 actual costs. This budget includes funding for a 15% increase to coaching and instructional stipends/supplements.
- 1 – 1425      **Comp of Part-Time Curriculum Developers:** The net increase in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
1 - 1514 Comp of Substitute Administrators	60,671	194,760	194,760	-	0.00
1 - 1521 Comp of Substitute Teachers	48,580	138,000	276,000	138,000	100.00
1 - 1550 Comp of Substitute Secretary and Clerical	16,482	-	-	-	-
1 - 1650 National Board Teacher Certification	112,500	-	-	-	-
1 - 1900 Attrition	-	(1,842,614)	(1,842,614)	-	-
1 - 2100 FICA, Employer Contribution	7,205,739	7,875,635	8,089,457	213,822	2.71
1 - 2210 Virginia Retirement System (VRS)	9,541,658	10,980,886	10,995,719	14,833	0.14
1 - 2211 Virginia Retirement System Hybrid	4,792,462	5,314,918	5,933,610	618,692	11.64
1 - 2212 Virginia Retirement System Health Insurance Credit	1,096,111	1,183,287	1,234,605	51,318	4.34
1 - 2220 Hampton Employees Retirement System	3,164,717	-	-	-	-
1 - 2300 Health Insurance Subsidy	14,773,251	16,069,998	16,408,520	338,522	2.11
1 - 2400 VRS Life Insurance Subsidy	1,196,135	1,311,292	1,367,194	55,902	4.26
1 - 2501 Disability Insurance Subsidy	75,148	76,556	80,644	4,088	5.34
1 - 2506 Health Savings Account	352,713	521,120	528,870	7,750	1.49
1 - 2600 Unemployment Insurance	245,498	-	-	-	-
1 - 2830 Staff Development	109,432	-	-	-	-
1 - 2831 Unused Sick Leave	79,894	83,214	-	(83,214)	(100.00)
1 - 2832 Unused Vacation Leave	35,690	40,000	40,000	-	-
1 - 3112 Contracted Medical SPED	-	250,000	-	(250,000)	(100.00)

- 1 – 1521**      **Comp of Substitute Teachers:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 1 – 1900**      **Attrition:** Personnel savings due to resignations, reassignments, transfers, retirements, etc. for a period of time or at a reduced salary.
- 1 – 2100**      **FICA, Employer Contribution:** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 1 – 2210**      **Virginia Retirement System (VRS):** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state **minimum** wage laws) and changes for new hires under the VRS Hybrid plan.
- 1 – 2211**      **Virginia Retirement System Hybrid:** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 1 – 2212**      **Health Insurance Credit (VRS):** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 1 – 2300**      **Healthcare Subsidy:** The net increase in this line item is based on a projection of medical claims and administrative costs for the upcoming healthcare plan year and changes in healthcare enrollment.
- 1 – 2400**      **VRS Life Insurance Subsidy:** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 1 – 2501**      **Income Protection Subsidy:** The funding in this line item is for the mandatory employer contribution for employees in the VRS Hybrid Plan. The increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 1 – 2506**      **Health Savings Account:** This line item represents the employer contribution to the Health Savings Accounts for employees on the high deductible health plan. The increase in this line item is due to the increase in employees enrolled in the high deductible health plan.
- 1 – 2831**      **Unused Sick Leave:** This line item represents retiree sick leave payouts. Because it is not known who will retire in the following year, the majority of the unused sick leave budget is budgeted in 9-2831 and transferred during the year to the unused sick leave for other expenditure classifications as needed.
- 1 – 3112**      **Contracted Medical SPED:** The net decrease in this line item is due to the savings realized from filling special education medical service positions versus hiring third party contractors to provide medical services to students with disabilities.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
1 - 3145 Professional Services	2,195,432	3,230,385	3,191,070	(39,315)	(1.22)
1 - 3150 Due Process Hearings	3,536	35,000	50,000	15,000	42.86
1 - 3160 Concert Series	19,372	25,887	25,887	-	-
1 - 3170 Prepaid Travel Expenses	25,010	19,802	17,710	(2,092)	(10.56)
1 - 3602 At-Risk Four-Year Old Program	212,448	532,707	434,081	(98,626)	(18.51)
1 - 3612 Public Relations	-	87,045	87,045	-	-
1 - 3760 Virginia Living Museum Services	310	5,320	5,320	-	-
1 - 3780 Children's Museum of Virginia	3,738	4,320	4,320	-	-
1 - 3810 Tuition Paid Regional Programs - Spec Ed	3,141,161	3,517,047	3,202,924	(314,123)	(8.93)
1 - 3815 Tuition Paid Academic Programs	5,514	24,318	24,318	-	-
1 - 3822 Partnership Payments to City	274	-	-	-	-
1 - 3830 Staff Development	1,451	24,775	21,975	(2,800)	(11.30)
1 - 4200 Internal Food Services	4,562	2,800	2,800	-	-
1 - 4300 Internal Transportation	11,004	12,200	12,200	-	-
1 - 4400 Internal Printing Services	8,166	7,160	31,010	23,850	333.10
1 - 5401 Operating Leases - Equipment	153	500	1,688	1,188	237.60
1 - 5402 Operating Leases - Rentals	72,918	86,500	86,500	-	-
1 - 5403 Commencement Costs	34,831	18,000	18,000	-	-
1 - 5500 Co-Curricular Activities	34,745	76,211	73,303	(2,908)	(3.82)
1 - 5501 Travel Expenses	26,990	28,191	28,191	-	-
1 - 5504 Travel Expenses-Professional	33,047	-	-	-	-
1 - 5510 Mileage Reimbursement	53,390	100,538	84,216	(16,322)	(16.23)
1 - 5800 Community Services	6,589	22,915	22,915	-	-
1 - 5801 Accreditation Costs	4,800	4,800	4,800	-	-
1 - 5802 Dues and Association Memberships	14,122	16,387	16,487	100	0.61
1 - 6001 Office Supplies	77,156	95,645	86,360	(9,285)	(9.71)
1 - 6002 Food Cost	4,905	12,655	10,155	(2,500)	(19.76)
1 - 6012 Textbooks	503,620	378,928	385,448	6,520	1.72

- 1 – 3145      **Professional Services:** The net decrease in this line item is due to adjustments based on FY21 actual costs and estimated collective bargaining planning costs.
- 1 – 3150      **Due Process Hearing:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 1 – 3170      **Prepaid Travel Expenses:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 1 – 3602      **At-Risk Four Year Old Program:** The net decrease in this line item is due to changes in state funding for the Virginia Preschool Initiative (VPI).
- 1 – 3810      **Tuition Paid Regional Programs – Spec Ed:** Funding in this line item is based on projected student enrollment and tuition costs as proposed in the New Horizons Regional Education Center (NHREC) FY21 budget and projected costs for Southeastern Cooperative Educational Program (SECEP).
- 1 – 3815      **Tuition Paid Academic Programs:** Funding in this line item supports the tuition for 3 students per program to participate in the Governor’s School summer residential program.
- 1 – 3830      **Staff Development:** The net decrease in this line item is due to adjustments based on classifications in the State’s Annual School Report (see 1-3170 and 1-5501).
- 1 – 4400      **Internal Printing Services:** The net increase in this line item is due to the creation of a new budget line based on the State’s Annual School Report.
- 1 – 5401      **Leases/Rentals of Equipment:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 1 – 5500      **Co-Curricular Activities:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 1 – 5510      **Mileage Reimbursement:** The net decrease in this line item is due to adjustments based on per pupil school allocations and FY21 actuals costs.
- 1 – 5802      **Dues and Association Memberships:** The net increase in this line item is due to adjustments based on FY21 actuals costs.
- 1 – 6001      **Office Supplies:** The net decrease in this line item is due to per pupil school allocations and adjustments based on FY21 actual costs.
- 1 – 6002      **Food Costs:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 1 – 6012      **Textbooks:** The net increase in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
1 - 6013 Instructional Supplies	921,878	1,156,051	1,162,196	6,145	0.53
1 - 6016 Testing & Monitoring Supplies	138,521	258,061	257,561	(500)	(0.19)
1 - 6031 Library Books & Periodicals	220,659	245,000	245,000	-	-
1 - 6039 Other Costs Remedial	4,080	4,000	-	(4,000)	(100.00)
1 - 6050 Other Expenses	333,032	187,675	183,182	(4,493)	(2.39)
1 - 6060 Non Capitalized Assets	125,973	62,177	22,749	(39,428)	(63.41)
1 - 7002 New Horizons - Special Education	19,257	-	-	-	-
1 - 7003 New Horizons - CTE	1,468,755	1,452,295	1,327,767	(124,528)	(8.57)
1 - 7004 New Horizons - Governor's School	232,206	214,935	233,000	18,065	8.40
1 - 7005 New Horizons - Social Work	-	19,257	19,257	-	-
1 - 7100 Youth Violence Prevention	10,000	-	-	-	-
1 - 8100 Capital Outlay - Replacement	794,796	1,008,054	951,797	(56,257)	(5.58)
1 - 8200 Capital Outlay - New	491,931	31,777	25,565	(6,212)	(19.55)
1 - 9920 Contingency	-	1,360,000	170,433	(1,189,567)	(87.47)
1 - 9924 City Debt Service	2,000,000	-	-	-	-
INSTRUCTION CATEGORY TOTAL	153,103,377	161,936,616	164,825,509	2,888,893	1.78

- 1 – 6013**      **Instructional Supplies:** The net increase in this line item is due to per pupil school allocations and adjustments based on FY21 actual costs.
- 1 – 6016**      **Testing and Monitoring Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 1 – 6039**      **Other Instructional Costs-Remedial:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 1 – 6050**      **Other Expenses:** The net decrease in this line item is due to per pupil school allocations and adjustments based on FY21 actual costs.
- 1 – 6060**      **Non Capitalized Assets:** The net decrease in this line item is due to per pupil school allocations and adjustments based on FY21 actual costs.
- 1 – 7003**      **New Horizons – CTE:** Based on projected student enrollment and tuition costs per the proposed NHREC FY22 budget.
- 1 – 7004**      **New Horizons – Governor’s School:** Based on projected student enrollment and tuition costs per the proposed NHREC FY22 budget.
- 1 – 7005**      **New Horizons – Special Ed:** This is the contribution to NHREC for the program at William and Mary.
- 1 – 8100**      **Capital Outlay - Replacement:** The net decrease in this line item is due to per pupil student allocations and adjustments based on FY21 actual costs.
- 1 – 8200**      **Capital Outlay - New:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 1 – 9920**      **Contingency:** This item is included in the budget to safeguard against unexpected expenditure pressures and is used primarily to hire instructional positions if additional staffing is necessary at the start of school based on student enrollment, K-3 Class Size Reduction requirements and other instructional programs. Funds were moved to the technology classification with the exception of funds earmarked to support an additional year of high school for special education students.

**HAMPTON CITY SCHOOLS  
SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)  
FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
2 - 1111 Comp of Board Members	92,620	95,460	99,744	4,284	4.49
2 - 1112 Comp of Superintendent	242,643	251,365	262,645	11,280	4.49
2 - 1113 Comp of Deputy Superintendents	291,230	156,099	163,105	7,006	4.49
2 - 1114 Comp of Administrative Personnel	598,842	653,904	627,558	(26,346)	(4.03)
2 - 1124 Comp of Coordinators	306,809	294,838	308,069	13,231	4.49
2 - 1125 Comp of Directors	438,375	591,656	628,707	37,051	6.26
2 - 1131 Comp of Nurses	1,411,196	1,539,274	1,619,438	80,164	5.21
2 - 1132 Comp of Psychologists	561,433	647,933	635,839	(12,094)	(1.87)
2 - 1139 Comp of Other Professional Personnel	1,269,358	1,560,731	1,646,450	85,719	5.49
2 - 1143 Comp of Technical Personnel	267,557	296,288	300,729	4,441	1.50
2 - 1150 Comp of Secretarial & Clerical	1,052,953	1,087,527	1,132,724	45,197	4.16
2 - 1339 Comp of Other Professional Personnel - Part-Time	116,254	125,728	143,315	17,587	13.99
2 - 1343 Comp of Part-Time Employees	31,316	17,070	19,219	2,149	12.59

- 2 – 1111**      **Comp of Board Members:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1112**      **Comp of Superintendent:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1113**      **Comp of Deputy Superintendents:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1114**      **Comp of Administrative Personnel:** The net decrease in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1124**      **Comp of Coordinators:** The net increase in this line item is due to market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1125**      **Comp of Directors:** The net increase in this line item is due to moving the funding for the chief financial officer from 2-1113 to 2-1125, a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1131**      **Comp of Nurses:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs. The budget includes funding for a \$1,500 increase to annual school nurse pay.
- 2 – 1132**      **Comp of Psychologists:** The net decrease in this line item is due to the schedule change from 10 months to 11 months for 1 position, a 5% salary increase and adjustments based on FY21 actual costs. The budget includes funding for hiring 1 additional school psychologist.
- 2 – 1139**      **Comp of Other Professional Personnel:** The net increase in this line item is due to market adjustments, a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1143**      **Comp of Technical Personnel:** The net decrease in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1150**      **Comp of Secretarial & Clerical:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, reclassification for health services technician, a 5% salary increase, and adjustments based on FY21 actual costs.
- 2 – 1339**      **Comp of Other Professional Personnel – Part-Time:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1343**      **Comp of Part-Time Employees:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
2 - 1350 Comp of Part-Time Secretarial & Clerical	76,722	83,983	80,541	(3,442)	(4.10)
2 - 1398 Employee Bonus	21,582	361,000	361,000	-	-
2 - 1399 Comp of Temporary Employees	38,367	94,880	153,880	59,000	62.18
2 - 1514 Comp of Substitute Admin Personnel	21,174	-	-	-	-
2 - 1531 Comp of Substitute Nurses	63,113	82,188	82,188	-	-
2 - 1550 Comp of Substitute Secretary and Clerical	-	-	-	-	-
2 - 2100 FICA, Employer Contribution	870,631	603,244	606,779	3,535	0.59
2 - 2210 Virginia Retirement System (VRS)	714,899	833,861	842,179	8,318	1.00
2 - 2211 Virginia Retirement System Hybrid	286,212	335,153	375,216	40,063	11.95
2 - 2212 Virginia Retirement System Health Insurance Credit	77,380	84,950	88,753	3,803	4.48
2 - 2300 Health Insurance Subsidy	1,075,409	1,189,748	1,211,622	21,874	1.84
2 - 2400 VRS Life Insurance Subsidy	82,461	94,614	98,321	3,707	3.92
2 - 2501 Income Protection Subsidy	4,827	4,942	5,283	341	6.90
2 - 2506 Health Savings Account	35,825	67,735	66,985	(750)	(1.11)

- 2 – 1350**      **Comp of Part-Time Secretarial/Clerical:** The net decrease in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 2 – 1398**      **Employee Bonus:** This is the budget for the math bonus program that is used to increase the retention of math teachers.
- 2 – 1399**      **Comp of Temporary Personnel:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 2 –2100**      **FICA, Employer Contribution:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 2 –2210**      **Virginia Retirement System (VRS):** The int decrease in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and changes for new hires under the VRS Hybrid plan.
- 2 – 2211**      **Virginia Retirement System Hybrid:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 2 – 2212**      **Health Insurance Credit (VRS):** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 2 – 2300**      **Healthcare Subsidy:** The net increase in this line item is based on a projection of medical claims and administrative costs for the upcoming healthcare plan year and changes in healthcare enrollment.
- 2 – 2400**      **VRS Life Insurance Subsidy:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 2 – 2501**      **Income Protection Subsidy:** The funding in this line item is for the mandatory employer contribution for employees in the VRS Hybrid Plan. The increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 2 – 2506**      **Health Savings Account:** This line item represents the employer contribution to the Health Savings Accounts for employees on the high deductible health plan. The increase in this line item is due to the increase in employees enrolled in the high deductible health plan.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
2 - 2600 Unemployment Insurance	-	60,000	60,000	-	-
2 - 2831 Unused Sick Leave	3,398	28,965	-	(28,965)	(100.00)
2 - 2832 Unused Vacation Leave	23,439	50,000	50,000	-	-
2 - 2834 Employee Assistance Program	24,261	-	-	-	-
2 - 2900 Other Fixed Costs	93,284	81,615	81,615	-	-
2 - 3111 Contracted Testing	1,313	17,500	10,500	(7,000)	(40.00)
2 - 3112 Contracted Medical Expenses - Spec Ed	55,978	381,000	350,000	(31,000)	(8.14)
2 - 3113 Contracted Background Checks	(830)	1,000	1,000	-	-
2 - 3140 Consultant Services	-	-	5,000	5,000	100.00
2 - 3145 Professional Services	3,211,128	216,836	202,761	(14,075)	(6.49)
2 - 3170 Prepaid Travel Expenses	2,138	86,629	127,397	40,768	47.06
2 - 3320 Contracted Maintenance Agreements	5,056	-	4,200	4,200	-
2 - 3330 Contracted Repair Service	-	-	1,500	1,500	-
2 - 3500 Contracted Printing Costs	20,167	16,500	16,500	-	-
2 - 3610 Advertisements	4,827	8,800	8,800	-	-
2 - 3612 Public Relations	68,315	31,533	31,518	(15)	(0.05)
2 - 3821 Payment to City for Purchasing	305,371	310,654	306,130	(4,524)	(1.46)
2 - 3822 Partnership Payments to City	(644)	15,000	15,000	-	-
2 - 3830 Staff Development	-	58,700	51,300	(7,400)	(12.61)
2 - 4200 Internal Food Services	345,500	203,000	203,200	200	0.10
2 - 4300 Internal Transportation	1,708	1,380	1,380	-	-
2 - 4400 Internal Printing Services	-	1,000	1,000	-	-
2 - 5201 Postage Services	-	152,700	152,415	(285)	(0.19)
2 - 5401 Leases/Rental of Equipment	836	11,000	110,729	99,729	906.63
2 - 5501 Travel Expenses	14,641	111,244	59,285	(51,959)	(46.71)
2 - 5504 Travel Expenses - Professional	2,986	8,000	6,000	(2,000)	(25.00)
2 - 5505 Travel - School Board	12,569	33,000	28,000	(5,000)	(15.15)
2 - 5510 Mileage Reimbursement	8,628	17,875	18,575	700	3.92

- 2 – 2831**      **Unused Sick Leave:** This line item represents retiree sick leave payouts. Because it is not known who will retire in the following year, the majority of the unused sick leave budget is budgeted in 9-2831 and transferred during the year to the unused sick leave for other expenditure classifications as needed.
- 2 – 3111**      **Contracted Testing:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 3112**      **Contracted Medical SPED:** The net decrease in this line item is due to the savings realized from filling special education medical service positions versus hiring third party contractors to provide medical services to students with disabilities.
- 2 – 3140**      **Consultant Services:** The net increase in this line item is to cover the cost of consultants for external services.
- 2 – 3145**      **Professional Services:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 3170**      **Prepaid Travel Expenses:** The net increase in this line item is due to the creation of a new budget line based on the State’s Annual School Report.
- 2 – 3821**      **Payment to City for Purchasing:** Funds in this line item pay for Procurement Services which are shared with the City of Hampton. This information is provided by the City.
- 2 – 3830**      **Staff Development:** The net decrease in this line item is due to projected costs for FY21 and adjustments based on classifications in the State’s Annual School Report (see 2-3170).
- 2 – 4200**      **Internal Food Service:** The net increase in this line item is due to the creation of a new budget line based on the State’s Annual School Report and operational support from Fund 50 to Fund 51.
- 2 – 5401**      **Leases/Rentals of Equipment:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 2 – 5501**      **Travel Expenses:** The net decrease in this line item is due to projected costs for FY21 and adjustments based on classifications in the State’s Annual School Report (see 2-3170).
- 2 – 5504**      **Travel Expenses-Professional:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 5505**      **Travel-School Board:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 5510**      **Mileage Reimbursement:** The net increase in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS  
SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)  
FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
2 - 5802 Membership & Association Dues	53,556	63,890	63,580	(310)	(0.49)
2 - 6001 Office Supplies	(14,521)	20,241	17,366	(2,875)	(14.20)
2 - 6002 Food Costs	2,342	19,500	19,500	-	-
2 - 6004 Medical Supplies	78,036	45,500	32,816	(12,684)	(27.88)
2 - 6011 Other Operating Supplies	2,180	4,000	4,000	-	-
2 - 6017 Repair Parts and Supplies	1,760	3,050	3,050	-	-
2 - 6040 Print Shop Supplies	79,030	115,000	114,300	(700)	(0.61)
2 - 6050 Other Expenses	37,782	76,365	69,754	(6,611)	(8.66)
2 - 6060 Non Capitalized Assets	5,103	5,620	500	(5,120)	(91.10)
2 - 7100 Youth Violence Prevention	-	10,000	10,000	-	-
2 - 8100 Capital Outlay - Replacement	22,111	7,500	750	(6,750)	(90.00)
2 - 8200 Capital Outlay - New	256	2,000	-	(2,000)	(100.00)
2 - 9920 Contingency	-	45,356	-	(45,356)	(100.00)
 ADMINISTRATION / ATTENDANCE & HEALTH CATEGORY TOTAL	 14,520,890	 13,476,124	 13,799,710	 323,586	 2.40

- 2 – 5802 Dues and Association Memberships:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 6001 Office Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 6004 Medical Supplies:** The net decrease in this line item is due to receipt of federal CARES Act funding to support personal protective equipment directly related to the pandemic and adjustments based on FY21 actual costs.
- 2 – 6040 Print Shop Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 6050 Other Expenses:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 6060 Non Capitalized Assets:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 8100 Capital Outlay - Replacement:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 2 – 8200 Capital Outlay - New:** The net decrease in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
3 - 1114 Comp of Administrative Personnel	292,206	283,813	298,652	14,839	5.23
3 - 1125 Comp of Directors	96,897	103,322	107,958	4,636	4.49
3 - 1143 Comp of Technical Personnel	174,823	159,649	182,229	22,580	14.14
3 - 1150 Comp of Secretarial & Clerical	40,383	42,951	44,889	1,938	4.51
3 - 1165 Comp of Garage Employees	563,386	536,028	567,455	31,427	5.86
3 - 1170 Comp of Bus Drivers	2,935,923	3,235,537	3,217,475	(18,062)	(0.56)
3 - 1190 Comp of Bus Attendants	133,718	136,624	118,019	(18,605)	(13.62)
3 - 1365 Comp of Part-Time Garage Employees	18,030	19,687	17,702	(1,985)	(10.08)
3 - 1370 Comp of Bus Drivers - Extra Runs	58,258	312,000	312,000	-	-
3 - 1371 Comp of Part-Time Bus Drivers	444,276	611,825	570,687	(41,138)	(6.72)
3 - 1394 Comp of Part-Time Bus Attendants	602,391	858,744	746,069	(112,675)	(13.12)
3 - 1399 Comp of Temporary Employees	20,182	36,926	36,926	-	-
3 - 2100 FICA, Employer Contribution	410,235	474,480	464,308	(10,172)	(2.14)
3 - 2210 Virginia Retirement System (VRS)	233,075	262,408	254,008	(8,400)	(3.20)

- 3 – 1114**      **Comp of Administrative Personnel:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 3 – 1125**      **Comp of Directors:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 3 – 1143**      **Comp of Technical Personnel:** The net increase in this line item is due to market adjustments for the impact of state minimum wage laws, a 5% salary increase and adjustments based on FY21 actual costs.
- 3 – 1150**      **Comp of Secretarial/Clerical:** The net increase in this line item is due to market adjustments (including the impact of state minimum wage laws), a 5% salary increase and adjustments based on FY21 actual costs.
- 3 – 1165**      **Comp of Garage Employees:** The net increase in this line item is due a 5% salary increase, market adjustments (including the impact of state minimum wage laws), and adjustments based on FY21 actual costs.
- 3 – 1170**      **Comp of Bus Drivers:** The net decrease in this line item is due to a 5% salary increase, market adjustments (including the impact of state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 1190**      **Comp of Bus Attendants:** The net decrease in this line item is due to a 5% salary increase, market adjustments (including the impact of state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 1365**      **Comp of Part-Time Garage Employees:** The net decrease in this line item is due to a 5% salary increase, market adjustments (including the impact of state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 1371**      **Comp of Part-Time Bus Drivers:** The net decrease in this line item is due to a 5% salary increase, market adjustments (including the impact of state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 1394**      **Comp of Part-Time Bus Attendants:** The net decrease in this line item is due to a 5% salary increase, market adjustments (including the impact of state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 2100**      **FICA, Employer Contribution:** The net decrease in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 2210**      **Virginia Retirement System (VRS):** The net decrease in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and changes for new hires under the VRS Hybrid plan.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
3 - 2211 Virginia Retirement System Hybrid	108,322	99,366	120,915	21,549	21.69
3 - 2212 Virginia Retirement System Health Insurance Credit	7,934	21,178	49,890	28,712	135.57
3 - 2300 Health Insurance Subsidy	1,034,167	1,161,237	1,101,740	(59,497)	(5.12)
3 - 2311 Dental Insurance Subsidy	104	-	-	-	-
3 - 2313 Vision Insurance Subsidy	20	-	-	-	-
3 - 2400 VRS Life Insurance Subsidy	45,731	58,541	59,178	637	1.09
3 - 2501 Income Protection Subsidy	6,052	6,364	6,159	(205)	(3.22)
3 - 2506 Health Savings Account	23,372	31,584	28,584	(3,000)	(9.50)
3 - 2830 Professional Development	3,291	-	-	-	-
3 - 2831 Unused Sick Leave	18,380	7,150	-	(7,150)	(100.00)
3 - 3145 Professional Services	1,972	15,000	15,000	-	-
3 - 3170 Prepaid Travel Expenses	-	9,115	9,000	(115)	(1.26)
3 - 3330 Contracted Repair Service	206,533	200,000	200,000	-	-
3 - 3410 Transportation by Public Carrier	3,150	2,820	2,000	(820)	(29.08)

- 3 – 2211 Virginia Retirement System Hybrid:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 2212 Health Insurance Credit (VRS):** The net increase in this line item is due to a 5% salary increase, support staff market adjustments, adjustments for projected changes to minimum wage laws, requirement to contribute .98% for all non-professional employees and adjustments based on FY21 actual costs.
- 3 – 2300 Healthcare Subsidy:** The net decrease in this line item is based on a projection of medical claims and administrative costs for the upcoming healthcare plan year and changes in healthcare enrollment.
- 3 – 2400 VRS Life Insurance Subsidy:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 3 – 2501 Income Protection Subsidy:** The funding in this line item is for the mandatory employer contribution for employees in the VRS Hybrid Plan. The increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 3– 2506 Health Savings Account:** This line item represents the employer contribution to the Health Savings Accounts for employees on the high deductible health plan. The increase in this line item is due to the increase in employees enrolled in the high deductible health plan.
- 3 – 2831 Unused Sick Leave:** This line item represents retiree sick leave payouts. Because it is not known who will retire in the following year, the majority of the unused sick leave budget is budgeted in 9-2831 and transferred during the year to the unused sick leave for other expenditure classifications as needed.
- 3 – 3410 Transportation by Public Carrier:** The net decrease in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
3 - 3420 Transportation by Contracted Carrier	277	17,000	1,000	(16,000)	(94.12)
3 - 5204 Cell Phone Service	12,768	13,500	13,000	(500)	(3.70)
3 - 5401 Leases/Rental of Equipment	2,124	6,231	4,231	(2,000)	(32.10)
3 - 5802 Dues and Memberships	-	100	150	50	50.00
3 - 6001 Office Supplies	13,217	16,832	14,474	(2,358)	(14.01)
3 - 6008 Vehicle & Powered Equipment Fuels	611,700	1,445,300	1,445,300	-	-
3 - 6009 Vehicle & Powered Equipment Supplies	809,952	775,378	793,438	18,060	2.33
3 - 6050 Other Expenses	51,664	52,564	52,564	-	-
3 - 6060 Non Capitalized Assets	1,962	-	-	-	-
3 - 8100 Capital Outlay - Replacement	1,220,854	-	-	-	-
3 - 8200 Capital Outlay - New	105,719	-	-	-	-
3 - 9920 Contingency	-	-	-	-	-
<b>TRANSPORTATION CATEGORY TOTAL</b>	<b>10,313,048</b>	<b>11,013,254</b>	<b>10,855,000</b>	<b>(158,254)</b>	<b>(1.44)</b>

- 3 – 3420**      **Transportation by Contracted Carrier:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 3 – 5401**      **Leases/Rentals of Equipment:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 3 – 6001**      **Office Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 3 – 6009**      **Vehicle & Powered Equipment Supplies:** The net increase in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
4 - 1114 Comp of Administrative Personnel	219,472	224,741	234,826	10,085	4.49
4 - 1125 Comp of Directors	125,350	128,466	134,231	5,765	4.49
4 - 1150 Comp of Secretarial & Clerical	102,417	101,255	107,891	6,636	6.55
4 - 1160 Comp of Maintenance Employees	1,328,243	1,411,153	1,401,939	(9,214)	(0.65)
4 - 1192 Comp of School Security Officers	940,059	1,034,698	1,107,202	72,504	7.01
4 - 1360 Comp of Part Time Maintenance Employees	22,388	26,156	27,750	1,594	6.09
4 - 1399 Comp of Temporary Employees	52,459	27,036	27,036	-	-
4 - 1514 Comp of Substitute Admin	9,963	-	-	-	-
4 - 1592 Comp of Substitute School Security Officers	48,441	60,000	60,000	-	-
4 - 2100 FICA, Employer Contribution	210,417	224,767	229,004	4,237	1.89
4 - 2210 Virginia Retirement System (VRS)	236,383	255,128	245,775	(9,353)	(3.67)
4 - 2211 Virginia Retirement System Hybrid	94,395	96,226	119,800	23,574	24.50
4 - 2212 Virginia Retirement System Health Insurance Credit	17,320	22,511	31,425	8,914	39.60
4 - 2300 Health Insurance Subsidy	562,241	691,771	651,617	(40,154)	(5.80)

- 4 – 1114**      **Comp of Administrative Personnel:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 4 – 1125**      **Comp of Directors:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 4 – 1150**      **Comp of Secretarial & Clerical:** The net increase in this line item is due to market adjustments (including adjustments for the impact of state minimum wage laws), a 5% salary increase and adjustments based on FY21 actual costs.
- 4 – 1160**      **Comp of Maintenance Employees:** The net decrease in this line item is due to market adjustments (including adjustments for the impact of state minimum wage laws), reclassification of 1 position, a 5% salary increase and adjustments based on FY21 actual costs.
- 4 – 1192**      **Comp of School Security Officers:** The net increase in this line item is due to market adjustments (including adjustments for the impact of state minimum wage laws), a 5% salary increase, and adjustments based on FY21 actual costs. The budget includes funding for 1 additional school security officer.
- 4 – 1360**      **Comp of Part-Time Maintenance Employees:** The net increase in this line item is due to market adjustments (including adjustments for the impact of state minimum wage laws), a 5% salary increase and adjustments based on FY21 actual costs.
- 4 – 2100**      **FICA, Employer Contribution:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 4 – 2210**      **Virginia Retirement System (VRS):** The net decrease in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and changes for new hires under the VRS Hybrid plan.
- 4 – 2211**      **Virginia Retirement System Hybrid:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 4 – 2212**      **Health Insurance Credit (VRS):** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws), requirement to contribute .98% for all non-professional employees and adjustments based on FY21 actual costs.
- 4 – 2300**      **Healthcare Subsidy:** The net decrease in this line item is based on a projection of medical claims and administrative costs for the upcoming healthcare plan year and changes in healthcare enrollment.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
4 - 2400 VRS Life Insurance Subsidy	33,187	37,568	38,990	1,422	3.79
4 - 2501 Income Protection Subsidy	2,388	2,405	3,267	862	35.84
4 - 2506 Health Savings Account	10,000	13,338	14,838	1,500	11.25
4 - 2831 Unused Sick Leave	-	4,200	4,000	(200)	(4.76)
4 - 2832 Unused Vacation Leave	26	15,000	15,000	-	-
4 - 3100 Contracted OSHA Expenses	81,983	142,750	80,500	(62,250)	(43.61)
4 - 3120 Contracted Security Service	58,122	135,000	80,000	(55,000)	(40.74)
4 - 3122 Contracted Resource Officers	823,205	827,249	838,897	11,648	1.41
4 - 3145 Professional Services	23,500	-	-	-	-
4 - 3310 Contracted Building & Grounds Service	6,193,760	6,186,069	6,248,000	61,931	1.00
4 - 3320 Contracted Maintenance Agreements	169,500	174,478	190,407	15,929	9.13
4 - 3330 Contracted Repair Services	43,720	13,700	12,100	(1,600)	(11.68)
4 - 3823 Payment to City for Building Services	344,497	359,682	394,051	34,369	9.56
4 - 5100 Natural Gas	98,609	140,000	122,200	(17,800)	(12.71)
4 - 5101 Electrical Services	2,066,537	2,518,000	2,533,500	15,500	0.62
4 - 5103 Water & Sewer Services	269,235	369,200	344,300	(24,900)	(6.74)

- 4 – 2400 VRS Life Insurance Subsidy:** The net increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 4 – 2501 Income Protection Subsidy:** The funding in this line item is for the mandatory employer contribution for employees in the VRS Hybrid Plan. The increase in this line item is due to a 5% salary increase, support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 4– 2506 Health Savings Account:** This line item represents the employer contribution to the Health Savings Accounts for employees on the high deductible health plan. The increase in this line item is due to the increase in employees enrolled in the high deductible health plan.
- 4 – 3100 Contracted OSHA Expenses:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 3120 Contracted Security Service:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 3122 Contracted Resource Officers:** This line item is based on the cost of School Resource Officers who work in secondary schools during the school year. This cost is provided annually by the City of Hampton.
- 4 – 3310 Contracted Buildings and Grounds Service:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 4 – 3320 Contracted Maintenance Agreements:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 4 – 3330 Contracted Repair Service:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 3823 Payment to City for Building Services:** This line item represents the rental and associated expenses of the Ruppert L. Sargent building, for which the school division pays 2/3 of the cost. This cost is provided annually by the City of Hampton.
- 4 – 5100 Natural Gas:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 5101 Electrical Services:** The net increase in this line item is due to adjustments based on FY21 actual costs.
- 4 – 5103 Water & Sewer Services:** The net decrease in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
4 - 5201 Postage Services	243,277	-	-	-	-
4 - 5204 Cell Phone Service	17,107	22,444	18,000	(4,444)	(19.80)
4 - 5300 Self Insurance	2,833,479	2,837,000	2,837,000	-	-
4 - 5401 Operating Leases - Equipment	490,768	113,229	6,500	(106,729)	(94.26)
4 - 5606 WHRO - Capital	37,636	39,000	51,000	12,000	30.77
4 - 6001 Office Supplies	2,532	6,561	3,000	(3,561)	(54.28)
4 - 6007 Maintenance Supplies	594,671	490,000	482,952	(7,048)	(1.44)
4 - 6010 OSHA Supplies	38,917	59,824	44,500	(15,324)	(25.62)
4 - 6017 Repair Parts & Supplies	54,729	71,722	69,143	(2,579)	(3.60)
4 - 6050 Other Expenses	268,854	175,315	176,465	1,150	0.66
4 - 6060 Non Capitalized Assets	116,073	68,500	85,000	16,500	24.09
4 - 8100 Capital Outlay - Replacement	1,330,226	207,119	1,421,775	1,214,656	586.45
4 - 8200 Capital Outlay - New	891	-	-	-	-
4 - 9920 Contingency	-	1,289,943	600,487	(689,456)	(53.45)
OPERATION AND MAINTENANCE CATEGORY TOTAL	20,216,976	20,623,204	21,094,368	471,164	2.28

- 4 – 5204 Cell Phone Service:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 5300 Self-Insurance:** This line item reflects the estimated costs for FY22 as determined by the City’s Risk Management Office.
- 4 – 5401 Leases/Rental of Equipment:** The net decrease in this line item is due to the consolidation of all copier leases across the division to one department (see 8-5401).
- 4 – 5606 WHRO - Capital:** This line item reflects the estimated costs for FY22 as determined by WHRO.
- 4 – 6001 Office Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 6007 Maintenance Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 6010 OSHA Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 4 – 6060 Non Capitalized Assets:** The net increase in this line item is due to adjustments based on purchases of items less than \$250 with a useful life of greater than 1 year.
- 4 – 8100 Capital Outlay-Replacement:** The net increase in this line item is due to the significant costs associated with specialized parts due to the age of the current systems within the buildings and expected costs for one-time projects/expenditures.
- 4 – 9920 Contingency - Operations and Maintenance:** The net decrease in this line item is due to the release and re-purpose of FY 2021 contingencies for enrollment/state sales tax loss. Contingency amounts will be re-purposed for school building projects.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
5 - 1193 Comp of Food Service Salaried	107,562	-	-	-	-
5 - 1393 Comp of Food Service PT	47,992	-	-	-	-
5 - 2100 FICA, Employer Contribution	11,830	-	-	-	-
5 - 3145 Professional Services	-	3,146,000	3,345,000	199,000	6.33
NON-INSTRUCTIONAL OPERATIONS CATEGORY TOTAL	167,384	3,146,000	3,345,000	199,000	6.33

**5 – 3145**      **Professional Services:** The net increase in this line item is due to adjustments based on FY 2021 actual costs of the HCS Pharmacy and Wellness Center which are reported in 5-3145.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
7 - 2220 Hampton Employees Retirement System	-	3,225,430	3,225,430	-	-
7 - 7003 New Horizons Contribution	-	526,019	526,019	-	-
7 - 9924 City Debt Service	-	2,000,000	3,200,000	1,200,000	60.00
7 - 9930 Student Athletic Subsidy (Fund 94)	277,000	349,231	429,231	80,000	22.91
7 - 9940 PEG TV Subsidy (Fund 60)	434,102	434,102	434,102	-	-
7 - 9960 School Security Equipment Local Match	-	50,462	62,500	12,038	23.86
FUND TRANSFERS CATEGORY TOTAL	711,102	6,585,244	7,877,282	1,292,038	19.62

- 7 – 9924**      **City Debt Service:** This line item represents funds due to the City of Hampton for FY22 debt service for building construction and renovation projects.
- 7 – 9930**      **Student Athletic Subsidy (Fund 94):** This line item provides support for student athletics in all high schools. The increase in contribution is to moving the revenue and expenditures for Athletic trainers from fund 50 to fund 94.
- 7 – 9940**      **PEG TV Subsidy (Fund 60):** This line item represents the HCS portion of the subsidy to fund the joint project with the City of Hampton for Community Public Education Television Services.
- 7 – 9960**      **School Security Equipment Local Match:** This line item represents the 25% required local match for the school security equipment grant. The increase is due to the maximum award that can be granted to school divisions.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
8 - 1121    Comp of Teachers	1,340,131	1,336,505	1,541,468	204,963	15.34
8 - 1125    Comp of Directors/Curriculum Leaders	145,579	149,201	155,897	6,696	4.49
8 - 1139    Comp of Other Professional Personnel	73,781	75,626	80,763	5,137	6.79
8 - 1143    Comp of Other Technical Personnel	2,731,647	2,940,394	3,031,111	90,717	3.09
8 - 1150    Comp of Secretarial and Clerical	330,023	349,813	355,450	5,637	1.61
8 - 1320    Comp of Part Time Teachers	34,799	34,970	37,270	2,300	6.58
8 - 1343    Comp of Part Time Employees	-	40,699	170,100	129,401	317.95
8 - 1399    Comp of Temporary Employees	41,964	4,145	4,145	-	-
8 - 1650    National Board Teacher Certification	2,500	-	-	-	-
8 - 2100    FICA, Employer Contribution	347,129	369,056	402,639	33,583	9.10
8 - 2210    Virginia Retirement System (VRS)	557,538	633,233	689,089	55,856	8.82
8 - 2211    Virginia Retirement System Hybrid	120,066	125,654	165,644	39,990	31.83
8 - 2212    Virginia Retirement System Health Insurance Credit	52,207	55,922	62,229	6,307	11.28
8 - 2300    Health Insurance Subsidy	821,090	888,232	965,696	77,464	8.72

- 8 – 1121**      **Comp of Teachers:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs. The budget includes funding to add \$500 to steps 1 through 14, to add \$1000 for steps 15 through 29 and to maintain step 30.
- 8 – 1125**      **Comp of Directors/Curriculum Leaders:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 8 – 1139**      **Comp of Other Professional Personnel:** The net increase in this line item is due to market adjustments and a 5% salary increase and adjustments based on FY21 actual costs.
- 8 – 1143**      **Comp of Other Technical Personnel:** The net increase in this line item is due to market adjustments (including adjustments for the impact of state minimum wage laws), a 5% salary increase and adjustments based on FY21 actual costs.
- 8 – 1150**      **Comp of Secretarial & Clerical:** The net decrease in this line item is due to market adjustments (including adjustments for the impact of state minimum wage laws), a 5% salary increase and adjustments based on FY21 actual costs.
- 8 – 1320**      **Comp of Part-Time Teachers:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs. The budget includes funding to add \$500 to steps 1 through 14, to add \$1000 for steps 15 through 29 and to maintain step 30.
- 8 – 1343**      **Comp of Part-Time Employees:** The net increase in this line item is due to a 5% salary increase and adjustments based on FY21 actual costs.
- 8 – 2100**      **FICA, Employer Contribution:** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 8 – 2210**      **Virginia Retirement System (VRS):** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and changes for new hires under the VRS Hybrid plan.
- 8 – 2211**      **Virginia Retirement System Hybrid:** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 8 – 2212**      **Health Insurance Credit (VRS):** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 8 – 2300**      **Healthcare Subsidy:** The net increase in this line item is based on a projection of medical claims and administrative costs for the upcoming healthcare plan year and changes in healthcare enrollment.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
8 - 2400 VRS Life Insurance Subsidy	56,993	61,930	68,914	6,984	11.28
8- 2501 Income Protection Subsidy	1,846	1,772	2,126	354	19.98
8 - 2506 Health Savings Account	30,378	47,750	48,750	1,000	2.09
8 - 2830 Professional Development	3,776	-	-	-	-
8 - 2831 Unused Sick Leave	8,203	25,000	81,000	56,000	224.00
8 - 2832 Unused Vacation Leave	1,724	-	-	-	-
8 - 3145 Professional Services	848,118	1,179,563	1,317,244	137,681	11.67
8 - 3170 Prepaid Travel Expenses	-	-	3,738	3,738	-
8 - 3330 Contracted Repair Service	607	3,600	3,600	-	-
8 - 3820 Data Processing Payments to City	685	685	685	-	-
8 - 5200 Telephone Service	94,521	94,116	94,116	-	-
8 - 5205 Communication Technology	205,661	128,855	204,272	75,417	58.53
8 - 5401 Leases/Rental of Equipment	8,638	380,000	380,000	-	-
8 - 5501 Travel Expenses	-	15,483	4,400	(11,083)	(71.58)
8 - 5510 Mileage Reimbursement	2,430	3,778	2,700	(1,078)	(28.53)
8 - 5604 Contribution - WHRO	10,000	11,500	5,000	(6,500)	(56.52)
8 - 5802 Dues and Association Memberships	200	250	200	(50)	(20.00)
8 - 6001 Office Supplies	2,933	4,500	4,500	-	-
8 - 6013 Instructional Supplies	40,972	49,900	48,500	(1,400)	(2.81)
8 - 6016 Testing and Monitoring Supplies	-	10,000	10,000	-	-
8 - 6017 Repair Parts and Supplies	91,770	147,640	147,640	-	-
8 - 6031 Library Books and Periodicals	4,975	32,000	32,000	-	-
8 - 6047 Technology - Software/On-Line Content	1,641,624	1,693,006	1,678,220	(14,786)	(0.87)
8 - 6049 Data Processing Supplies	615	1,200	-	(1,200)	(100.00)
8 - 6050 Other Expenses	1,670	12,473	13,584	1,111	8.91

- 8 – 2400 VRS Life Insurance Subsidy:** The net increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 8 – 2501 Income Protection Subsidy:** The funding in this line item is for the mandatory employer contribution for employees in the VRS Hybrid Plan. The increase in this line item is due to a 5% salary increase, teacher and support staff market adjustments (including adjustments for state minimum wage laws) and adjustments based on FY21 actual costs.
- 8 – 2506 Health Savings Account:** This line item represents the employer contribution to the Health Savings Accounts for employees on the high deductible health plan. The increase in this line item is due to the increase in employees enrolled in the high deductible health plan.
- 8 – 2831 Unused Sick Leave:** This line item is a safeguard against the costs of sick leave payouts for employee retirement.
- 8 – 3145 Professional Services:** The net increase in this line item is due to maintenance costs for network infrastructure (including systems used to control logins, network access, fiber and switches), data security, math dual enrollment licenses and the annual maintenance fee for Tyler Technologies Munis system.
- 8 – 5205 Communication Technology:** The net increase in this line item is due to erate reimbursement and adjustments based on FY21 actual costs.
- 8 – 5501 Travel Expenses:** The net decrease in this line item is due to the creation of new budget lines based on the State's Annual School Report and adjustments for projected costs for FY22.
- 8 – 5510 Mileage Reimbursement:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 8 – 5604 Contribution-WHRO:** This line item reflects the estimated costs for FY22 as determined by WHRO.
- 8 – 6013 Instructional Supplies:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 8 – 6047 Technology - Software/On-Line Content:** The net decrease in this line item is due adjustments based on FY21 actual costs.
- 8 – 6049 Data Processing Supplies:** The net decrease in this line item is due adjustments based on FY21 actual costs.
- 8 – 6050 Other Expenses:** The net increase in this line item is due to adjustments based on FY21 actual costs.

**HAMPTON CITY SCHOOLS**  
**SUPERINTENDENT'S RECOMMENDED OPERATING BUDGET (FUND 50)**  
**FY 2021-2022**

OBJECT OF EXPENDITURE	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	SUPERINTENDENT'S RECOMMENDED 2021-2022	\$ INCR (DECR)	% INCR (DECR)
8 - 6060 Non Capitalized Assets	31,174	25,595	21,065	(4,530)	(17.70)
8 - 8000 Equipment - Instructional	1,358,088	1,284,960	965,000	(319,960)	(24.90)
8 - 8100 Capital Outlay - Replacement	281,355	44,621	39,334	(5,287)	(11.85)
8 - 8200 Capital Outlay - New	96,276	74,000	7,170	(66,830)	(90.31)
8 - 9920 Contingency	-	-	1,872,078	1,872,078	-
TECHNOLOGY CATEGORY TOTAL	11,423,686	12,337,627	14,717,337	2,379,710	19.29
ALL CATEGORIES GRAND TOTALS	210,456,464	229,118,069	236,514,205	7,396,136	3.23

**Note:** Totals may not add due to rounding

- 8 – 6060**      **Non Capitalized Assets:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 8 – 8000**      **Equipment - Instructional:** The net decrease in this line item is due to decreased funding under the state Virginia Public School Authority and ebackpack learning program.
- 8 – 8100**      **Capital Outlay-Replacement:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 8 – 8200**      **Capital Outlay-New:** The net decrease in this line item is due to adjustments based on FY21 actual costs.
- 8 – 9920**      **Contingency:** This item is included in the budget to safeguard against unexpected expenditure pressures and is used primarily to hire instructional positions if additional staffing is necessary at the start of school based on student enrollment, K-3 Class Size Reduction requirements and other instructional programs. Funds were moved from the other expenditure classifications to technology. All fund transfers to and from technology are reported to the School Board on a monthly basis.

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**FOOD AND NUTRITION  
SERVICES FUND  
(FUND 51)**

**HAMPTON CITY SCHOOLS**  
**FOOD AND NUTRITION SERVICES BUDGET ( FUND 51 )**  
**FY 2021-2022**

REVENUES	FY 2021 Budget	FY 2022 Budget	CHANGE (\$)	CHANGE (%)
State Funds	\$ 418,732	\$ 375,492	\$ (43,240)	-10.33%
Federal Funds	8,540,686	7,296,000	(1,244,686)	-14.57%
Other Funds	37,494	225,260	187,766	500.79%
Cash Receipts (Sales)	2,520,825	1,328,439	(1,192,386)	-47.30%
Donated Commodities (USDA)	780,000	771,000	(9,000)	-1.15%
Transfer from Fund Balance	-	889,846	889,846	100.00%
<b>TOTAL REVENUES</b>	<b>\$ 12,297,737</b>	<b>\$ 10,886,037</b>	<b>\$ (1,411,700)</b>	<b>-11.48%</b>
<b>EXPENDITURE</b>				
Personnel Services	\$3,698,439	\$3,748,539	50,100	1.35%
Fringe Benefits	909,172	972,029	62,857	6.91%
Contract Services	109,250	115,260	6,010	5.50%
Other Charges	17,371	11,344	(6,027)	-34.70%
Materials and Supplies	6,984,455	5,601,200	(1,383,255)	-19.80%
Capital Outlay	110,530	50,000	(60,530)	-54.76%
Transfer to School Operating Fund	468,520	387,665	(80,855)	-17.26%
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,297,737</b>	<b>\$ 10,886,037</b>	<b>\$ (1,411,700)</b>	<b>-11.48%</b>
Excess Revenues over Expenditures	-	-		
Fund Balance - Beginning of Year	4,443,158	4,443,158		
Fund Balance - End of Year	<b>\$ 4,443,158</b>	<b>\$ 4,443,158</b>		

**REIMBURSABLE PROJECTS  
FUND  
(FUND 60)**

**HAMPTON CITY SCHOOLS  
REIMBURSABLE PROJECTS (FUND 60)  
BUDGET 2021-2022**

<b>REVENUE</b>	<b>2020-2021 Original</b>	<b>2020-2021 Revised</b>	<b>2021-2022 Budget</b>	<b>Increase/ Decrease (\$)</b>	<b>Increase/ Decrease (%)</b>
STATE FUNDS	\$ 1,888,296	\$ 2,454,369	\$ 2,428,461	\$ (25,908)	-1.06%
FEDERAL FUNDS	19,466,342	56,416,631	48,891,372	(7,525,259)	-13.34%
TUITION	148,240	148,240	137,540	(10,700)	-7.22%
OTHER FUNDS	1,078,234	2,078,187	2,066,773	(11,414)	-0.55%
<b>TOTAL REVENUES</b>	<b>\$ 22,581,112</b>	<b>\$ 61,097,427</b>	<b>\$ 53,524,146</b>	<b>\$ (7,573,281)</b>	<b>-12.40%</b>
 <b>APPROPRIATIONS</b>					
TOTAL PERSONNEL SERVICES	\$ 12,588,224	\$ 14,228,243	\$ 13,430,377	\$ (797,866)	-5.61%
TOTAL FRINGE BENEFITS	4,606,783	5,681,882	4,723,658	(958,224)	-16.86%
TOTAL PROFESSIONAL SERVICES	1,619,628	2,283,312	2,829,575	546,263	23.92%
TOTAL INTERNAL SERVICES	248,663	333,279	341,840	8,562	2.57%
TOTAL OTHER CHARGES	807,996	1,665,920	1,488,986	(176,934)	-10.62%
TOTAL MATERIALS AND SUPPLIES	863,806	5,061,223	2,517,069	(2,544,154)	-50.27%
TOTAL PAYMENTS TO OTHER AGENCIES	-	60,000	60,000	0	0.00%
TOTAL CAPITAL	1,846,011	31,763,569	28,050,140	(3,713,429)	-11.69%
TOTAL FUND TRANSFERS	-	20,000	82,500	62,500	100.00%
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,581,112</b>	<b>\$ 61,097,427</b>	<b>\$ 53,524,146</b>	<b>\$ (7,573,281)</b>	<b>-12.40%</b>

**HAMPTON CITY SCHOOLS**  
**REIMBURSABLE PROJECTS (FUND 60)**  
**BUDGET 2021-2022**

<b>APPROPRIATIONS</b>	<b>2020-2021 Original</b>	<b>2020-2021 Revised</b>	<b>2021-2022 Budget</b>	<b>Increase/ Decrease (\$)</b>	<b>Increase/ Decrease (%)</b>
NEW HORIZONS (GOVERNOR'S SCHOOL/WORKFORCE CENTER)	\$ -	\$ 60,000	\$ 60,000	\$ -	0.00%
YEAR ROUND SCHOOL PLANNING/ EXTENDED LEARNING	1,403,358	1,936,400	1,932,461	(3,939)	-0.20%
TEACHER RECRUITMENT AND RETENTION	8,000	8,000	8,000	-	0.00%
MCKINNEY VENTO	30,000	32,507	33,000	493	1.52%
CAREER SWITCHER PROGRAM	4,000	4,000	4,000	-	0.00%
DRIVER EDUCATION	44,000	44,000	44,000	-	100.00%
MIDDLE SCHOOL TEACHER CORPS	20,000	-	-	-	-100.00%
VIRGINIA NO KID HUNGRY CAMPAIGN	-	39,359	30,000	(9,359)	-23.78%
SCHOOL SECURITY EQUIPMENT GRANT	250,000	251,861	250,000	(1,861)	-0.74%
CTE COMPETITIVE GRANT	5,000	4,174	-	(4,174)	-100.00%
VISION SCREENING GRANT PROGRAM	40,038	-	-	-	-100.00%
VPI PROVISIONAL LICENSE TEACHER	16,900	-	-	-	-100.00%
SAFE ROUTES TO SCHOOL	67,000	74,068	67,000	(7,068)	-9.54%
<b>TOTAL STATE FUNDS</b>	<b>\$ 1,888,296</b>	<b>\$ 2,454,369</b>	<b>\$ 2,428,461</b>	<b>\$ (25,908)</b>	<b>-1.06%</b>
TITLE I LOCAL EDUCATION AGENCY	\$ 8,497,471	\$ 10,220,314	\$ 10,984,717	\$ 764,403	7.48%
TITLE VIB SPECIAL ED FLOWTHROUGH	5,941,000	6,441,277	6,731,591	290,314	4.51%
TITLE IV - 21ST CENTURY	2,259,262	2,536,193	2,242,926	(293,266)	-11.56%
TITLE II PART A TRAINING AND RECRUITING	1,113,358	1,101,899	1,522,402	420,503	38.16%
TITLE II STUDENT SUPPORT/ACADEMIC ACHIEVEMENT	-	3,350	-	(3,350)	-100.00%
TITLE I SCHOOL IMPROVEMENT	172,590	102,556	-	(102,556)	-100.00%
CARES ACT	-	5,573,199	900,000	(4,673,199)	-83.85%
CARES ACT-MENTAL HEALTH SERVICES	-	13,200	-	(13,200)	-100.00%
CARES ACT-FOOD SERVICES	-	201,000	-	(201,000)	-100.00%
CARES ACT-INSTRUCTIONAL DELIVERY SUPPORT	-	40,000	40,000	-	0.00%
CARES ACT-CLEANING SUPPLIES FOR SCHOOLS AND BUSES	-	32,077	32,077	-	0.00%
CARES ACT-FACILITIES UPGRADE	-	50,000	50,000	-	0.00%
CARES ACT-VISION	-	318,863	159,000	(159,863)	-50.14%
CARES ACT-SOCIAL/EMOTIONAL SCREENER	-	46,000	35,500	(10,500)	-22.83%
CARES ACT-SPECIAL EDUCATION	-	74,190	68,338	(5,852)	-7.89%
CARL PERKINS VOC/TECH EDUCATION	519,589	740,837	483,999	(256,838)	-34.67%
CORONAVIRUS RESPONSE & RELIEF SUPPLEMENTAL APPROP(CRRSA)	-	24,400,757	24,400,757	(0)	0.00%
CORONAVIRUS RELIEF ACT (CRF)	-	3,335,640	-	(3,335,640)	-100.00%
NSLP EQUIPMENT ASSISTANCE	50,000	52,286	50,000	(2,286)	-4.37%
TITLE IV A STUDENT SUPPORT/ACADEMIC ACHIEVEMENT	702,110	893,228	921,370	28,142	3.15%
TITLE VIB SPECIAL ED PRESCHOOL	93,087	84,339	92,857	8,518	10.10%
FORT MONROE NATIONAL MONUMENT PARTNERSHIP	45,000	48,748	40,000	(8,748)	-17.95%
TITLE III PART A ENGLISH AS A SECOND LANGUAGE	72,874	102,176	131,334	29,158	28.54%
TITLE III PART A IMMIGRANT AND YOUTH	-	4,503	4,503	-	0.00%
<b>TOTAL FEDERAL FUNDS</b>	<b>\$ 19,466,342</b>	<b>\$ 56,416,631</b>	<b>\$ 48,891,372</b>	<b>\$ (7,525,259)</b>	<b>-13.34%</b>

**HAMPTON CITY SCHOOLS  
REIMBURSABLE PROJECTS (FUND 60)  
BUDGET 2021-2022**

<b>APPROPRIATIONS</b>	<b>2020-2021 Original</b>	<b>2020-2021 Revised</b>	<b>2021-2022 Budget</b>	<b>Increase/ Decrease (\$)</b>	<b>Increase/ Decrease (%)</b>
GENERAL/CONTRACTED ADULT EDUCATION	\$ 15,000	\$ 15,000	\$ 4,300	\$ (10,700)	-71.33%
REGULAR SUMMER SCHOOL (NON-REMEDIAL)	100,000	100,000	100,000	-	0.00%
DRIVER EDUCATION	21,000	21,000	21,000	-	0.00%
SUMMER PROGRAMS (BAND AND BEHIND THE WHEEL)	12,240	12,240	12,240	-	0.00%
<b>TOTAL TUITION</b>	<b>\$ 148,240</b>	<b>\$ 148,240</b>	<b>\$ 137,540</b>	<b>\$ (10,700)</b>	<b>-7.22%</b>
C-PEG TELEVISION	\$ 820,270	\$ 1,634,302	\$ 1,647,549	\$ 13,247	0.81%
SCHOOL SECURITY EQUIPMENT LOCAL MATCH	50,462	62,500	62,500	-	100.00%
ADULT ED AND FAMILY LITERACY	126,435	92,066	92,066	-	0.00%
EL CIVICS	-	56,835	56,835	-	0.00%
REEBOK (ALLEN IVERSON DONATION)	-	100,000	90,000	(10,000)	-10.00%
COMMUNITY GARDEN PROJECT	-	8,000	-	(8,000)	-100.00%
AMERICAN HONDA FOUNDATION	10,000	-	-	-	0.00%
EARLY COLLEGE PROGRAM	2,840	5,679	5,679	-	0.00%
VENDING OPERATIONS	20,000	20,000	20,000	-	0.00%
RACE TO GED	38,112	30,501	30,501	-	0.00%
TITLE I PUBLIC SURPLUS	-	9,176	10,000	824	8.98%
EXTERNAL DIPLOMA PROGRAM	8,000	8,000	8,000	-	0.00%
COLLABORATIVE BEHAVIORAL INTERVENTION (CITY)	-	30,000	30,000	-	0.00%
DAIRY ALLIANCE SUMMER FEEDING	-	6,633	-	(6,633)	-100.00%
NEA URBAN GRANT	2,115	3,853	3,000	(853)	-22.13%
VISUAL ARTS SPACE FUNK	-	4,000	4,000	-	0.00%
200 PLUS MENS FOUNDATION	-	250	250	-	0.00%
FORD HS STEM COMMUNITY	-	6,203	6,203	-	0.00%
JAZZ LEGACY GRANT	-	189	189	-	0.00%
<b>TOTAL OTHER FUNDS</b>	<b>\$ 1,078,234</b>	<b>\$ 2,078,187</b>	<b>\$ 2,066,773</b>	<b>\$ (11,414)</b>	<b>-0.55%</b>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 22,581,112</b>	<b>\$ 61,097,427</b>	<b>\$ 53,524,146</b>	<b>\$ (7,573,281)</b>	<b>-12.40%</b>

**RENTAL INCOME FUND**  
**(FUND 65)**

**HAMPTON CITY SCHOOLS  
RENTAL INCOME  
BUDGET 2021-2022**

<b>ESTIMATED REVENUE</b>	<b>2020 - 2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Increase/ Decrease (\$)</b>	<b>Increase/ Decrease (%)</b>
Rental - Office of Human Affairs (Mallory)	\$ 46,382	\$ 47,774	\$ 1,274	2.75%
Rental - Dental Office (Wellness Center)	20,400	20,400	-	0.00%
Rental - Source 4 Teachers (Ruppert Sargent)	2,782	2,782	-	0.00%
Rental - ABS (Merrimack)	7,800	7,800	-	100.00%
Appropriation Transfer From Fund Balance	<u>94,812</u>	<u>400,000</u>	<u>305,188</u>	<u>321.89%</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 172,176</u></b>	<b><u>\$ 478,756</u></b>	<b><u>\$ 306,580</u></b>	<b><u>178.06%</u></b>
 <b>APPROPRIATIONS</b>				
Contracted Repair Services	\$ 132,676	\$ 439,256	\$ 306,580	231.07%
Electrical Services	33,500	33,500	-	0.00%
Water and Sewer Services	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>0.00%</u>
<b>TOTAL APPROPRIATIONS</b>	<b><u>\$ 172,176</u></b>	<b><u>\$ 478,756</u></b>	<b><u>\$ 306,580</u></b>	<b><u>178.06%</u></b>

**ATHLETICS FUND**  
**(FUND 94)**

**HAMPTON CITY SCHOOLS  
ATHLETICS FUND ( FUND 94 )  
BUDGET 2021-2022**

	<u>2020-2021 Budget</u>	<u>2021-2022 Budget</u>	<u>Increase/ Decrease (\$)</u>
<b>Revenue</b>			
Fund 50 Transfer	\$ 349,231	\$ 429,231	\$ 80,000
Football	60,000	60,000	-
Basketball	45,000	45,000	-
Wrestling	1,500	1,500	-
Volleyball	5,000	5,000	-
Miscellaneous (Passes/Interest)	4,000	4,000	-
Concession Revenue	47,500	47,500	-
Activity Fees	41,800	40,000	(1,800)
Fund Balance	37,000	37,000	-
<b>Total Estimated Revenue</b>	<b><u>\$ 591,031</u></b>	<b><u>\$ 669,231</u></b>	<b><u>\$ 78,200</u></b>
<b>Appropriations</b>			
High School Allocations	\$ 213,200	\$ 213,200	\$ -
Security	51,200	51,200	-
Officials	102,480	102,480	-
Workers	37,057	37,057	-
Athletic Trainers	-	80,000	80,000
Contingency	9,144	9,144	-
Dues and Memberships	14,800	13,000	(1,800)
Swimming Pool Rentals	10,000	10,000	-
Administrative Expenses	1,000	-	(1,000)
Concession Expenses	35,279	36,279	1,000
Medical Supplies	10,000	10,000	-
Student Insurance	40,000	40,000	-
Internal Transportation	3,200	3,200	-
Uniforms	3,200	3,200	-
Mileage	750	750	-
Post-Season Travel	32,000	32,000	-
Golf Course Rental	2,000	2,000	-
Amusement Tax	13,000	13,000	-
Athletic Supplies	12,240	12,240	-
Communication Technology	481	481	-
	-	-	-
<b>Total Appropriations</b>	<b><u>\$ 591,031</u></b>	<b><u>\$ 669,231</u></b>	<b><u>\$ 78,200</u></b>

**HAMPTON CITY SCHOOLS  
HIGH SCHOOL ALLOCATIONS  
BUDGET 2021-2022**

Fund Number	Description	AMOUNT DEPOSITED INTO EACH ACCOUNT AT EACH SCHOOL				
		Bethel	Hampton	Kecoughtan	Phoebus	Totals
551	Baseball	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 4,200
552	Basketball	1,050	1,050	1,050	1,050	4,200
553	Football Supplies	8,400	8,400	8,400	8,400	33,600
554	Basketball (Girls)	1,050	1,050	1,050	1,050	4,200
555	Track (Girls)	1,150	1,150	1,150	1,150	4,600
556	Golf	750	750	750	750	3,000
557	Soccer (Boys)	1,050	1,050	1,050	1,050	4,200
558	Swimming	500	500	500	500	2,000
559	Tennis (Boys)	600	600	600	600	2,400
560	Tennis (Girls)	600	600	600	600	2,400
561	Track (Boys)	1,150	1,150	1,150	1,150	4,600
562	Wrestling	850	850	850	850	3,400
563	Softball	1,050	1,050	1,050	1,050	4,200
564	Forensics/Debate	400	400	400	400	1,600
565	Field Hockey	1,050	1,050	1,050	1,050	4,200
566	Uniforms	6,500	6,500	6,500	6,500	26,000
567	Soccer (Girls)	1,050	1,050	1,050	1,050	4,200
568	Cheerleaders	1,050	1,050	1,050	1,050	4,200
571	Volleyball (Boys)	900	900	900	900	3,600
572	Volleyball (Girls)	900	900	900	900	3,600
5501	Athletic Travel	19,700	19,700	19,700	19,700	78,800
6900	Trophies, Sports, Letters, Initials	1,300	1,300	1,300	1,300	5,200
9020	Purchasing, Contingency	1,200	1,200	1,200	1,200	4,800
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 53,300</b>	<b>\$ 53,300</b>	<b>\$ 53,300</b>	<b>\$ 53,300</b>	<b>\$ 213,200</b>

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# INFORMATIONAL SECTION

**Hampton City Schools**  
**School Wide Per Pupil Amount**  
**FY 2022 Budget**

Per pupil allocations were calculated based on each school's projected fall 2021 enrollment. For each student within the schools, the per pupil allocation is \$35 per student. These funds are used to cover the cost of instructional supplies, office supplies, small technology purchases, local travel and other expenses budgeted at the school level.

To ensure that per pupil allocations are adjusted for actual fall enrollment, seventy percent of the allocations below are distributed on July 1, the remaining thirty percent is redistributed in November based on the actual September 30 enrollment count.

School	Fall 2021 Projection (K-12 only)	Adjustment for Bridgeport	Enrollment for Per Pupil Allocation	Proposal (PPA)	Proposal Total
Aberdeen Elementary	410	0	410	\$35	\$14,350
Armstrong Elementary	278	0	278	\$35	\$9,730
Asbury Elementary	403	0	403	\$35	\$14,105
Barron Elementary	357	0	357	\$35	\$12,495
Bassette Elementary	424	0	424	\$35	\$14,840
Booker Elementary	322	0	322	\$35	\$11,270
Bryan Elementary	387	0	387	\$35	\$13,545
Burbank Elementary	385	0	385	\$35	\$13,475
Cary Elementary	313	0	313	\$35	\$10,955
Cooper Elementary	380	0	380	\$35	\$13,300
Forrest Elementary	433	0	433	\$35	\$15,155
Kraft Elementary	387	0	387	\$35	\$13,545
Langley Elementary	483	0	483	\$35	\$16,905
Machen Elementary	385	0	385	\$35	\$13,475
Phillips Elementary	391	0	391	\$35	\$13,685
Smith Elementary	335	0	335	\$35	\$11,725
Tucker-Capps Elementary	290	0	290	\$35	\$10,150
Tyler Elementary	385	0	385	\$35	\$13,475
Eaton Middle	586	0	586	\$35	\$20,510
Jones Middle	686	0	686	\$35	\$24,010
Lindsay Middle	557	0	557	\$35	\$19,495
Syms Middle	745	0	745	\$35	\$26,075
Tarrant Middle	548	0	548	\$35	\$19,180
Bethel High	1701	0	1701	\$35	\$59,535
Hampton High	1394	0	1394	\$35	\$48,790
Kecoughtan High	1571	0	1571	\$35	\$54,985
Phoebus High	1103	0	1103	\$35	\$38,605
Andrews Pre K-8	986	0	986	\$35	\$34,510
Phenix Pre K-8	1283	0	1283	\$35	\$44,905
Spratley Gifted Center	856	0	856	\$35	\$29,960
Bridgeport Academy*	43	94	137	\$35	\$4,795
<b>Total</b>	<b>18807</b>	<b>94</b>	<b>18901</b>	<b>\$35</b>	<b>\$661,535</b>

\*An adjustment is made for Bridgeport Academy because the student population changes throughout the year as students are transferred to and from Bridgeport Academy throughout the school year. The adjustment is based on the average additional students who are placed at this school during the year.

## Hampton City Schools School Staffing Formulas

Assistant Principal	Elementary Secondary	E=1 0-299 = 0 300-399 = .5 400 – 599 = 1 600-899 = 2 900-1799 = 3 1800+ = 4
School Counselors	Elementary (SOQ) Middle (SOQ)  High (SOQ)	Up to 400 = 1 1 per each additional 400, or major fraction  Up to 350 = 1 1 per each additional 350, or major fraction *Except for combined grade level schools
Deans	High School	HS=2
School Nurse	PK-12	< 299 = .5 > 300 = 1
<b>Position</b>	<b>Level</b>	<b>Formula</b>
Instructional Assistant	Elementary	K = .5
School Security Officers	Middle & High  Combined schools	0-499 =0 500-999 = 2 1000-1199 = 3 1200+= 4 ≥ 1,000 = 3 0-600 = 1 601+ = 2
Librarians (SOQ)	Elementary  Middle & High	.5 FTE to 299 students 1 FTE at 300 students .5 FTE to 299 students 1 FTE at 300 students 2 FTE at 1000 students 1 at 750 students
Library Clerical (SOQ)	PK-12	1 at 750 students
<b>Position</b>	<b>Level</b>	<b>Formula</b>
Clerical	PK-12	0-250 = 1 250 – 599 = 1.5 600 – 999 = 2.5 1000+ = 3.5  Staffing Breakdown: .5 = PT Office Assistant (3 hours per day) 1 = Administrative Secretary III (AS III) 2 = 1 AS III, 1 Guidance Secretary (GS) 3 = 1 AS III, 1 GS, 1 AS II  NOTE: Minimum staffing for MS and combined
Health Clerks	Middle & High	Up to 999 = .5 ≥ 1,000 = 1
Cafeteria Monitors	PK-5  Middle School Combined Schools	up to 300 = 1  Up to 599 = 1
Food Services (Fund 51)	PK-12	Staffing based on 17 meals per labor hour based on average # of meals served

\*Schools may be staffed outside of the staffing formula based on need

FY 2022 School Operating Fund Positions by Classification and Object Code

Classification	Object Description	FY 2021 Budget Positions	FY 2022 Budget Positions	Change
<b>INSTRUCTION</b>				
	1114 Comp of Administrative Personnel	6.30	6.30	0.00
	1121 Comp of Teachers	1,339.12	1,352.12	13.00
	1122 Comp of Librarians	35.00	35.00	0.00
	1123 Comp of Deans & School Counselors	61.00	66.00	5.00
	1124 Comp of Coordinators	4.00	4.00	0.00
	1125 Comp of Directors / Curriculum Leaders	19.30	19.30	0.00
	1126 Comp of Principals	31.00	31.00	0.00
	1127 Comp of Assistant Principals	52.00	52.00	0.00
	1128 Comp of Teachers - Summer Remedial	0.00	0.00	0.00
	1129 Comp of ROTC Instructors	9.00	9.00	0.00
	1134 Comp of Social Workers	10.00	10.00	0.00
	1139 Comp of Instructional Support Personnel	68.00	71.00	3.00
	1141 Comp of Instructional Assistants	160.00	115.00	(45.00)
	1143 Comp of Technical Personnel	1.00	1.00	0.00
	1148 Comp of Teacher Assistants - Summer Remedial	0.00	0.00	0.00
	1150 Comp of Secretarial & Clerical	83.50	84.50	1.00
	1320 Comp of Part-Time Teachers	15.00	15.00	0.00
	1321 Comp of Homebound Instructors	0.00	0.00	0.00
	1322 Comp of Temporary Teachers	0.00	0.00	0.00
	1324 Comp of Part-Time Coordinators	0.00	0.00	0.00
	1327 Comp of Part-Time Assistant Principals	1.00	1.00	0.00
	1334 Comp of Part-Time Social Workers	2.00	2.00	0.00
	1339 Comp of Part-Time Instructional Support Personnel	6.00	6.00	0.00
	1342 Comp of Part-Time Instructional Assistants	112.00	111.00	(1.00)
	1343 Comp of Part-Time Employees	4.00	4.00	0.00
	1350 Comp of Part-Time Secretarial & Clerical	36.00	36.00	0.00
	1395 Cafe Monitors	20.00	20.00	0.00
	<b>INSTRUCTION TOTAL</b>	<b>2,075.22</b>	<b>2,051.22</b>	<b>(24.00)</b>
<b>ADMINISTRATION / ATTENDANCE &amp; HEALTH</b>				
	1111 Comp of Board Members	7.00	7.00	0.00
	1112 Comp of Superintendent	1.00	1.00	0.00
	1113 Comp of Deputy Superintendents	2.00	2.00	0.00
	1114 Comp of Administrative Personnel	9.00	9.00	0.00
	1124 Comp of Coordinators	4.00	4.00	0.00
	1125 Comp of Directors	4.00	4.00	0.00
	1131 Comp of Nurses	34.00	34.00	0.00
	1132 Comp of Psychologists	10.00	10.00	0.00
	1139 Comp of Other Professional Personnel:	29.00	29.00	0.00
	1143 Comp of Technical Personnel	7.00	7.00	0.00
	1150 Comp of Secretarial & Clerical	29.00	29.00	0.00
	1331 Comp of Nurses, Part-Time	0.00	0.00	0.00
	1339 Comp of Other Professional Personnel - Part-Time	4.00	4.00	0.00
	1343 Comp of Part-Time Employees	1.00	1.00	0.00
	1350 Comp of Part-Time Secretarial & Clerical	6.00	6.00	0.00
	<b>ADMINISTRATION / ATTENDANCE &amp; HEALTH TOTAL</b>	<b>147.00</b>	<b>147.00</b>	<b>0.00</b>
<b>TRANSPORTATION</b>				
	1114 Comp of Administrative Personnel	5.00	5.00	0.00
	1125 Comp of Directors	1.00	1.00	0.00

FY 2022 School Operating Fund Positions by Classification and Object Code

Classification	Object Description	FY 2021 Budget Positions	FY 2022 Budget Positions	Change
	1143 Comp of Technical Personnel	5.00	5.00	0.00
	1150 Comp of Secretarial & Clerical	1.00	1.00	0.00
	1165 Comp of Garage Employees	10.00	10.00	0.00
	1170 Comp of Bus Drivers	159.00	159.00	0.00
	1190 Comp of Bus Attendants	8.00	8.00	0.00
	1265 Comp of Garage Employees - Overtime	0.00	0.00	0.00
	1343 Comp of Part-Time Employees	0.00	0.00	0.00
	1350 Comp of Part-Time Secretarial & Clerical	0.00	0.00	0.00
	1365 Comp of Part-Time Garage Employees	1.00	1.00	0.00
	1370 Comp of Bus Drivers - Extra Runs	0.00	0.00	0.00
	1371 Comp of Part-Time Bus Drivers	27.00	27.00	0.00
	1394 Comp of Part-Time Bus Attendants/Auxiliary Driver	71.00	71.00	0.00
<b>TRANSPORTATION TOTAL</b>		<b>288.00</b>	<b>288.00</b>	<b>0.00</b>
<b>OPERATIONS AND MAINTENANCE</b>				
	1114 Comp of Administrative Personnel	3.00	3.00	0.00
	1125 Comp of Directors	1.00	1.00	0.00
	1150 Comp of Secretarial & Clerical	2.00	2.00	0.00
	1160 Comp of Maintenance Employees	27.00	27.00	0.00
	1192 Comp of Staff Aides	43.00	43.00	0.00
	1260 Comp of Maintenance Personnel - Overtime	0.00	0.00	0.00
	1291 Comp of Custodial Personnel - Overtime	0.00	0.00	0.00
	1360 Comp of Part-Time Maintenance Employees	1.00	1.00	0.00
	1392 Comp of Part-Time Staff Aides	0.00	0.00	0.00
<b>OPERATIONS AND MAINTENANCE TOTAL</b>		<b>77.00</b>	<b>77.00</b>	<b>0.00</b>
<b>TECHNOLOGY</b>				
	1121 Comp of Teachers	25.00	25.00	0.00
	1125 Comp of Directors/Curriculum Leaders	1.00	1.00	0.00
	1139 Comp of Other Professional Personnel	1.00	1.00	0.00
	1143 Comp of Other Technical Personnel	49.00	49.00	0.00
	1150 Comp of Secretarial and Clerical	9.00	9.00	0.00
	1320 Comp of Part Time Teachers	1.00	1.00	0.00
	1343 Comp of Part Time Employees	4.00	4.00	0.00
<b>TECHNOLOGY TOTAL</b>		<b>90.00</b>	<b>90.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>		<b>2,677.22</b>	<b>2,653.22</b>	<b>(24.00)</b>

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## Glossary of Key Financial Terms

**Accrual Basis** – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Appropriation** – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**Attrition** – A method of achieving a reduction in personnel cost by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs for a period of time or at a reduced salary.

**Authorized Positions** – Employee positions to be filled during the fiscal year that is authorized in the adopted budget.

**ADM – Average Daily Membership (unadjusted)** – Student membership on any day within a school month.

**ADM – Average Daily Membership (adjusted)** – Student membership on any given day within a school month with a 15% reduction for half-day kindergarten.

**Basis of Accounting** – A term used to refer to when revenues, expenditures, expenses and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements (i.e., Accrual or Cash).

**Budget** – A financial plan for a given period, usually a fiscal year that contains an estimate of proposed expenditures and a proposed means of financing them.

**Budget Calendar** – The schedule of key dates used in the preparation and adoption of the budget by the government.

**Category, Administration/Attendance and Health** – The activities identified and used to establish and administer policy for the school division. These include the School Board, Executive Services, Human Resources, Fiscal Services and Health Services. Also included are the costs associated with promoting the well-being of students and staff and costs related to encouraging good school attendance.

**Category, Instruction** – Programs and services identified to deal directly with the interaction between teachers and students. Also, included in this category are the activities associated with curriculum development and instructional staff training. Funds for instructional supplies and equipment are also included as are funds for contributions to joint regional, vocational and special education programs.

**Category, Operations and Maintenance** – Activities to keep physical plants clean, open, and safe for use by the school division. This includes heating, lighting, ventilating systems, repair of facilities and replacement of facility equipment. Utilities, postage and communication are also included in this area.

**Category, Pupil Transportation** – Activities associated with transporting students from home to school and back home as well as on other trips to school activities. This includes the purchase and maintenance of our yellow bus fleet.

**Category, Technology** – Captures technology-related expenditures as required by the General Assembly. Any services involving the use of technology for instructional, public information, or any other use should be recorded here. This includes technology for classroom instruction, instructional support, administration and operations and maintenance. This category was new in FY09.

**Chart of Accounts** - A list of all accounts in an accounting system.

**Compensation** – Compensation includes salaries and benefits paid to staff for services rendered.

**Composite Index** - A factor used in the Virginia Basic Aid formula, (derived from true values of property, ADM, population, retail sales, adjusted gross income, etc.) to determine local and state share of basic appropriation.

**Contingency** – A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Contractual Services** – Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Deficit** – The excess of an entity's liabilities over its assets or the excess of expenditures or expenses over revenues during a single accounting period.

**Department** – The basic organizational unit of government which is functionally unique in its delivery of services.

**Disbursement** – The expenditure of monies from an account.

**Employee (Fringe) Benefits** – Compensation in addition to regular salary, provided to an employee. This may include such benefits as health insurance, life insurance, retirement contributions, social security, etc.

**Encumbrances** – Obligations in the form of purchase orders, contracts, or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved.

**Equipment (Capital Outlay)** – The purchase of additional equipment not currently owned.

**Equipment (Replacement)** – The purchases of equipment to replace another piece of equipment which is to be sold or scrapped.

**Expenditure** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service or settling a loss.

**Expenditures Per Pupil** – Expenditures for a given period divided by a pupil unit of measure (i.e., ADM or ADA).

**Expense** – Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Fiscal Year** – A twelve month period to which the annual budget applies and at the end of which the entity determines its financial position and results of operations. Local school divisions in the Commonwealth of Virginia have fiscal years that begin July 1 and end June 30.

**Food and Nutrition Service Budget** – This fund accounts for all of the cafeteria operations within the school division, including the preparation and serving of school breakfast and lunch. The primary funding source for this independent financial operation is the fees charged for meals.

**Full-Time Equivalent Position (FTE)** – A measurement equal to one staff person working a full-time work schedule for a specific position for one fiscal year. A part-time position is converted to the decimal equivalent of a full-time position.

**Fund** – An independent accounting entity with a self-balancing set of accounts, which are segregated for the purpose of carrying on specific activities in accordance with special regulations, restrictions or limitations.

**Fund Balance** – The excess of assets of a fund over its liabilities and reserves.

**Generally Accepted Accounting Principles (GAAP)** – Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**Grant** – A contribution made by a government or other organization to support a particular function. Grants may be classified as either operational or capital, depending upon the grantee.

**Hampton City School Board** – An elected body created according to state law and vested with the responsibility for elementary and secondary public education activities in the city of Hampton.

**Impact Aid – Section 8003** – Funding from the United States Department of Education for loss of tax revenues for students whose parents live or work on federal property.

**Indirect Cost** – A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service. Also an amount, usually a percentage of expenditures, allowed to be recovered from administering grant programs.

**Interfund Transfers** – The movement of monies between funds of the same governmental entity.

**Line-Item Budget** – A budget prepared along departmental lines that focuses on what is to be bought.

**Materials and Supplies** – Expendable materials and operating supplies necessary to conduct departmental operations.

**Operating Budget** – This is the general fund for the school division. It is used to account for all financial resources except those required to be accounted for in other funds.

**Operating Expenses** – The cost for personnel, materials, and equipment required for a department to function.

**Operating Revenue** – Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Personnel Services** – Expenditures for salaries, wages and fringe benefits of an entity's employees.

**Program Budget** – A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Purchase Order** – A document submitted to a vendor which requests materials or services at a price indicated on the purchase order. The issuance of a purchase order establishes an encumbrance in the accounting system.

**Resources** – Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

**Revenue** – Sources of income financing the operations of government.

**State Standards of Accreditation** – The standards for the accreditation of public schools in Virginia are designed to ensure that an effective educational program is established and maintained in Virginia's public schools. The Code of Virginia requires the Virginia Board of Education to promulgate regulations establishing standards for accreditation of public elementary and secondary schools. A school can be assigned one of the following ratings: (1) Accredited without Condition (2) Accredited with Condition (3) Accreditation Denied.

# FY 2021-2022 Recommended Compensation Plan

**Hampton City Schools**  
**10-Month Teacher Pay Scale**  
**DRAFT FY 2021/2022**

<b>Years of Credited Teaching Service</b>	<b>Step</b>	<b>21/22 Salary for BACHELOR'S</b>	<b>21/22 Salary for MASTER'S</b>	<b>21/22 Salary for MASTER'S +30</b>	<b>21/22 Salary for EDS/CAGS</b>	<b>21/22 Salary for DOCTORATE</b>
0	0	49,000	51,600	52,400	52,600	53,600
1	1	49,231	52,015	52,872	53,086	54,157
2	2	49,462	52,291	53,161	53,378	54,466
3	3	49,700	52,567	53,450	53,671	54,775
4	4	49,930	52,856	53,756	53,981	55,106
5	5	50,042	52,969	53,868	54,093	55,219
6	6	50,155	53,081	53,981	54,206	55,331
7	7	50,267	53,193	54,093	54,319	55,443
8	8	50,380	53,306	54,206	54,431	55,610
9	9	50,549	53,548	54,580	54,836	56,128
10	10	51,145	54,336	55,378	55,638	56,943
11	11	51,643	54,836	55,880	56,142	57,446
12	12	51,894	55,087	56,128	56,389	57,692
13	13	52,188	55,379	56,422	56,683	57,984
14	14	52,572	55,765	56,806	57,067	58,371
15	15	53,460	56,651	57,695	57,956	59,258
16	16	53,850	57,042	58,083	58,347	59,649
17	17	54,565	57,758	58,798	59,060	60,364
18	18	54,962	58,154	59,195	59,458	60,759
19	19	55,360	58,552	59,593	59,854	61,158
20	20	55,838	59,029	60,072	60,333	61,638
21	21	56,921	60,112	61,156	61,417	62,720
22	22	57,335	60,527	61,568	61,830	63,133
23	23	58,023	61,214	62,259	62,520	63,825
24	24	59,149	62,340	63,384	63,644	64,946
25	25	59,578	62,773	63,812	64,076	65,379
26	26	60,296	63,488	64,530	64,792	66,096
27	27	60,736	63,927	64,972	65,230	66,534
28	28	61,494	64,656	65,700	65,960	67,264
29	29	62,222	65,105	66,149	66,408	67,710
30 or more	30	71,614	74,540	75,440	75,665	76,790

**Hourly Pay Scale for Non-Exempt Positions  
DRAFT FY 2021/2022**

Effective 7/1/21

<b>Grade</b>	<b>Minimum</b>	<b>Maximum</b>
H-03	\$11.00	\$15.75
H-04	\$11.50	\$16.93
H-05	\$12.01	\$18.16
H-06	\$12.55	\$19.55
H-07	\$13.12	\$21.05
H-08	\$13.71	\$21.56
H-09	\$14.32	\$22.69
H-10	\$14.97	\$24.44
H-11	\$15.64	\$26.40
H-12	\$16.78	\$28.51
H-13	\$18.26	\$29.09
H-14	\$19.94	\$31.67
H-15	\$21.69	\$34.51
H-16	\$23.62	\$37.61
H-17	\$25.77	\$41.04
H-18	\$28.13	\$44.69
H-19	\$30.65	\$48.76
H-20	\$32.79	\$52.14
H-21	\$35.09	\$55.78
H-22	\$37.55	\$59.71
H-23	\$40.12	\$63.87
H-24	\$42.97	\$68.36
Bus Driver	\$15.73	\$22.04

## General Salary Scale for Exempt Positions

### DRAFT FY 2021/2022

Effective 7/1/2021

	<b>Grade</b>	<b>Term</b>	<b>Days</b>	<b>Minimum</b>	<b>Maximum</b>
Grade 13					
	G-213	12 months	249	\$37,150	\$62,111
	G-113	11 months	220	\$32,821	\$54,877
	G-013	10 months	200	\$29,840	\$49,888
			Hourly Rate	\$19.90	\$33.26
Grade 14					
	G-214	12 months	249	\$40,519	\$67,695
	G-114	11 months	220	\$35,800	\$59,811
	G-014	10 months	200	\$32,546	\$54,374
			Hourly Rate	\$21.69	\$36.24
Grade 15					
	G-215	12 months	249	\$44,131	\$73,786
	G-115	11 months	220	\$38,991	\$65,189
	G-015	10 months	200	\$35,445	\$59,263
			Hourly Rate	\$23.63	\$39.51
Grade 16					
	G-216	12 months	249	\$48,525	\$81,106
	G-316	11.5 months	230	\$44,822	\$74,916
	G-116	11 months	220	\$42,874	\$71,657
	G-016	10 months	200	\$38,976	\$65,142
			Hourly Rate	\$25.98	\$43.43
Grade 17					
	G-217	12 months	249	\$52,439	\$87,671
	G-117	11 months	220	\$46,332	\$77,459
	G-017	10 months	200	\$42,121	\$70,419
			Hourly Rate	\$28.08	\$46.95
Grade 18					
	G-218	12 months	249	\$57,176	\$95,569

**General Salary Scale for Exempt Positions**  
**DRAFT FY 2021/2022**

Effective 7/1/2021

	G-318	11.5 months	230	\$52,815	\$88,281
	G-118	11 months	220	\$50,511	\$84,446
	G-018	10 months	200	\$45,925	\$76,763
			Hourly Rate	\$30.62	\$51.18
Grade 19					
	G-219	12 months	249	\$61,183	\$102,265
	G-119	11 months	220	\$54,059	\$90,350
	G-019	10 months	200	\$49,140	\$82,142
			Hourly Rate	\$32.76	\$54.76
Grade 20					
	G-220	12 months	249	\$65,469	\$109,402
	G-120	11 months	220	\$57,851	\$96,661
	G-020	10 months	200	\$52,591	\$87,875
			Hourly Rate	\$35.06	\$58.58
Grade 21					
	G-221	12 months	249	\$70,055	\$117,085
	G-121	11 months	220	\$61,901	\$103,444
	G-021	10 months	200	\$56,265	\$94,046
			Hourly Rate	\$37.51	\$62.69
Grade 22					
	G-222	12 months	249	\$74,940	\$125,261
	G-122	11 months	220	\$66,219	\$110,677
	G-022	10 months	200	\$60,197	\$100,615
			Hourly Rate	\$40.13	\$67.07
Grade 23					
	G-223	12 months	249	\$80,181	\$134,035
	G-123	11 months	220	\$70,848	\$118,434
	G-023	10 months	200	\$64,408	\$107,666

**General Salary Scale for Exempt Positions**  
**DRAFT FY 2021/2022**

Effective 7/1/2021

			Hourly Rate	\$42.93	\$71.77
Grade 24					
	G-224	12 months	249	\$84,190	\$140,721
	G-124	11 months	220	\$74,384	\$124,338
	G-024	10 months	200	\$67,623	\$113,033
			Hourly Rate	\$45.08	\$75.35
Grade 25					
	G-225	12 months	249	\$88,400	\$147,783
	G-125	11 months	220	\$78,103	\$130,565
	G-025	10 months	200	\$71,008	\$118,702
			Hourly Rate	\$47.34	\$79.13

## Substitute Pay Rates

**DRAFT SY21/22**

Effective 7/1/21

<b>Assignment</b>	<b>Position</b>			
<b><u>Code</u></b>	<b><u>Title</u></b>	<b><u>Hourly Rate</u></b>	<b><u>Half Day Rate</u></b>	<b><u>Full Day Rate</u></b>
			<b>(Up to 4 hours)</b>	<b>(4.25 to 8 hours)</b>
G2419	Substitute Nurse - LPN	\$11.00	\$44.00	\$88.00
G2030	Substitute Nurse - RN	\$11.88	\$47.50	\$95.00
G2025	Substitute Interpreter	\$16.07	\$64.28	\$128.56

<b>ATHLETIC SUPPLEMENT SCHEDULES</b>		
<b>DRAFT FY 2021/2022</b>		
<b>SUPP ID</b>	<b>ATHLETIC ASSIGNMENT TITLE</b>	<b>AMOUNT</b>
601	ACADEMIC CHALLENGE SPONSOR	\$1,365
667	BAND AUXILIARY HEAD COACH HIGH SCHOOL	\$680
759	BASEBALL J.V. HEAD COACH	\$1,807
760	BASEBALL VARSITY HEAD COACH	\$2,786
762	BASKETBALL J.V. HEAD COACH	\$2,277
765	BASKETBALL VARSITY ASSISTANT COACH	\$2,329
766	BASKETBALL VARSITY HEAD COACH	\$2,786
810	CHEERLEADING J.V. HEAD COACH - COMPETITION	\$263
811	CHEERLEADING J.V. HEAD COACH - FALL	\$1,033
812	CHEERLEADING J.V. HEAD COACH - WINTER	\$1,033
813	CHEERLEADING VARSITY HEAD COACH - COMPETITION	\$875
814	CHEERLEADING VARSITY HEAD COACH - FALL	\$1,175
815	CHEERLEADING VARSITY HEAD COACH - WINTER	\$987
628	DEBATE SPONSOR HIGH SCHOOL	\$1,807
821	DIVING VARSITY COACH	\$2,277
774	FIELD HOCKEY J.V. HEAD COACH	\$1,414
775	FIELD HOCKEY VARSITY HEAD COACH	\$2,329
776	FOOTBALL J.V. HEAD COACH	\$2,329
778	FOOTBALL VARSITY ASSISTANT COACH	\$2,329
780	FOOTBALL VARSITY HEAD COACH	\$3,744
782	GOLF VARSITY HEAD COACH	\$1,000
783	SOCCER J.V. HEAD COACH	\$1,414
785	SOCCER VARSITY HEAD COACH	\$2,329
786	SOFTBALL J.V. HEAD COACH	\$1,807
787	SOFTBALL VARSITY HEAD COACH	\$2,786
789	SPEECH FORENSICS SPONSOR	\$1,700
790	SWIMMING VARSITY ASSISTANT COACH	\$1,021
791	SWIMMING VARSITY HEAD COACH	\$2,277
792	TENNIS VARSITY HEAD COACH	\$1,807
771	TRACK CROSS COUNTRY VARSITY ASSISTANT COACH	\$1,021
773	TRACK CROSS COUNTRY VARSITY HEAD COACH	\$1,769
795	TRACK INDOOR VARSITY HEAD COACH	\$1,769
796	TRACK OUTDOOR VARSITY ASSISTANT COACH	\$1,700

798	TRACK OUTDOOR VARSITY HEAD COACH	\$2,725
820	VOLLEYBALL HEAD COACH	\$2,329
440	VOLLEYBALL MIDDLE SCHOOL	\$583
804	WRESTLING VARSITY ASSISTANT COACH	\$1,700
806	WRESTLING VARSITY HEAD COACH	\$2,500
	<b>CO-CURRICULAR SUPPLEMENT SCHEDULES</b>	
	<b>DRAFT FY 2021/2022</b>	
<b>SUPP ID</b>	<b>CO-CURRICULAR ASSIGNMENT TITLE</b>	<b>AMOUNT</b>
603	ALL CITY JAZZ BAND DIRECTOR	\$2,340
609	AVID SPONSOR	\$951
611	BAND DIRECTOR HIGH SCHOOL	\$3,061
610	BAND DIRECTOR MIDDLE SCHOOL	\$2,288
617	CASE MANAGER SPECIAL EDUCATION 1 - 39 CASES	\$985
618	CASE MANAGER SPECIAL EDUCATION 40 - 69 CASES	\$1,356
619	CASE MANAGER SPECIAL EDUCATION 70 - 99 CASES	\$1,724
620	CASE MANAGER SPECIAL EDUCATION 100 + CASES	\$1,970
621	CHORUS DIRECTOR MIDDLE SCHOOL	\$1,769
623	CHORUS DIRECTOR MIDDLE SCHOOL x2	\$3,537
622	CHORUS DIRECTOR SENIOR HIGH SCHOOL	\$2,786
624	CHROME SPONSOR	\$762
639	CLASS SPONSOR - FRESHMAN	\$623
685	CLASS SPONSOR - SOPHOMORE	\$665
663	CLASS SPONSOR - JUNIOR	\$1,118
683	CLASS SPONSOR - SENIOR	\$1,021
630	DRAMA ASSISTANT SPONSOR HIGH SCHOOL	\$1,664
634	DRAMA SPONSOR HIGH SCHOOL	\$2,725
633	DRAMA SPONSOR MIDDLE SCHOOL	\$1,664
641	FUTURE TEACHERS OF AMERICA SPONSOR	\$797
694	GRADUATION COORDINATOR	\$1,021
665	LITERARY MAGAZINE SPONSOR HIGH SCHOOL	\$1,384
669	MODEL UN SPONSOR HIGH SCHOOL	\$1,769
671	NATIONAL HONOR SOCIETY SPONSOR	\$340
676	NEWSPAPER SPONSOR HIGH SCHOOL	\$2,209
675	NEWSPAPER SPONSOR MIDDLE SCHOOL	\$1,384
677	ODYSSEY OF THE MIND COACH	\$812

679	ODYSSEY OF THE MIND COORDINATOR	\$1,763
449	PLANETARIUM ADVISOR	\$1,970
626	SCHOOL COUNSELING DIRECTOR MIDDLE SCHOOL	\$957
636	SCHOOL WEBMASTER	\$967
689	STUDENT ACTIVITIES DIRECTOR HIGH SCHOOL	\$3,061
688	STUDENT ACTIVITIES DIRECTOR MIDDLE SCHOOL	\$2,288
680	STUDENT COOPERATIVE ASSOCIATION ADVISOR	\$637
645	TAG ADVISOR - SECONDARY	\$852
642	TAG ADVISOR - ELEMENTARY, 1 - 7 STUDENTS/REFERRALS	\$180
643	TAG ADVISOR - ELEMENTARY, 8 - 16 STUDENTS/REFERRALS	\$270
644	TAG ADVISOR - ELEMENTARY, 17 + STUDENTS/REFERRALS	\$359
607	YEARBOOK SPONSOR HIGH SCHOOL	\$2,786
606	YEARBOOK SPONSOR MIDDLE SCHOOL	\$1,807
691	YOUTH IN GOVERNMENT SPONSOR	\$1,807
<b>EDUCATION SUPPLEMENT SCHEDULES</b>		
<b>DRAFT FY 2021/2022</b>		
<b>SUPP ID</b>	<b>EDUCATION SUPPLEMENT</b>	<b>AMOUNT</b>
904	APPRENTICE I	\$175
900	APPRENTICE II	\$350
901	APPRENTICE III	\$525
902	APPRENTICE IV	\$700
903	APPRENTICE V	\$1,182
940	ASE AUTOMOTIVE MECHANIC CERTIFICATE	\$1,750
935	ASHA CERTIFICATE OF CLINICAL COMPETENCE	\$1,750
916	JOURNEYMAN'S CARD	\$438
917	MASTER'S CARD	\$875
934	NATIONAL BOARD CERTIFIED TEACHER	\$1,750
944	NATIONAL BOARD CERTIFIED TEACHER - PT	\$875
922	NATIONALLY CERTIFIED NURSE	\$320
928	PROFESSIONAL STANDARDS CERTIFICATE BASIC	\$320
926	PROFESSIONAL STANDARDS CERTIFICATE AP	\$394
923	PROFESSIONAL STANDARDS CERTIFICATE ADV I	\$482
924	PROFESSIONAL STANDARDS CERTIFICATE ADV II	\$578
925	PROFESSIONAL STANDARDS CERTIFICATE ADV III	\$700
927	PROFESSIONAL STANDARDS CERTIFICATE BACHELORS	\$788

929	PROFESSIONAL STANDARDS CERTIFICATE MS	\$906
	<b>GENERAL SUPPLEMENT SCHEDULES</b>	
	<b>DRAFT FY 2020/2021</b>	
<b>SUPP ID</b>	<b>GENERAL SUPPLEMENT TITLE</b>	<b>AMOUNT</b>
982	CELL PHONE A 12 MONTHS	\$1,050
983	CELL PHONE B 12 MONTHS	\$525
984	CELL PHONE C 12 MONTHS	\$368
979	CELL PHONE A 11 MONTHS	\$963
980	CELL PHONE B 11 MONTHS	\$482
981	CELL PHONE C 11 MONTHS	\$337
976	CELL PHONE A 10 MONTHS	\$875
977	CELL PHONE B 10 MONTHS	\$438
978	CELL PHONE C 10 MONTHS	\$307
881	SPECIAL EDUCATION BUS DRIVER 1 RUN	\$197
882	SPECIAL EDUCATION BUS DRIVER 2 RUNS	\$394
883	SPECIAL EDUCATION BUS DRIVER 3 RUNS	\$591
884	SPECIAL EDUCATION BUS DRIVER 4 RUNS	\$788
885	SPECIAL EDUCATION BUS DRIVER 5 RUNS	\$985
886	SPECIAL EDUCATION BUS DRIVER 6+ RUNS	\$1,182

**SOL (Standards of Learning)** – State-mandated testing that occurs in the spring. Beginning with the Class of 2004, verified credits for graduation will be based on the achievement by the student of a passing score.

**Supplemental Appropriation** – An additional appropriation made by the governing body after the budget year has started.

**Transfers In/Out** – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

