

**PRINCE WILLIAM BOARD OF COUNTY SUPERVISORS
PUBLIC HEARINGS**

11-A

**ON THE ANNUAL BUDGET FOR FISCAL YEAR 2023, CALENDAR YEAR 2022 TAX RATES AND FEES, AND
THE FISCAL YEAR 2023-2028 CAPITAL IMPROVEMENT PROGRAM**

McCOART BUILDING, APRIL 12, 2022, 7:30 P.M.

Public hearings will be held by the Prince William Board of County Supervisors on April 12, 2022, at 7:30 p.m. in the Board Chamber of the McCoart Building, 1 County Complex Court, Prince William, Virginia. All interested individuals and groups are encouraged to attend and to submit comments. Sign-up sheets will be available in the atrium at 6:30 p.m. on April 12th for persons wishing to speak.

The purpose of the hearings is to obtain written and oral comments from the public concerning the proposed annual budget for Fiscal Year 2023 as contained in the proposed fiscal plan, the proposed Calendar Year 2022 tax rates and fees, and the proposed Fiscal Year 2023-2028 County government Capital Improvement Program (CIP).

The budget synopsis is prepared and published for information and fiscal planning purposes only. The inclusion in the budget of any item or items does not constitute an obligation or commitment on the part of the Board of County Supervisors to appropriate or spend any funds for that item or purpose. The amount of funds listed in the synopsis of the proposed budget is subject to being increased or decreased or eliminated when the budget is finally adopted. The budget has been presented based on the estimates and requests submitted by the Acting County Executive. There is no allocation or designation of any funds of this County for any purpose until there has been an appropriation for that purpose by the Board of County Supervisors.

A copy of the entire proposed budget, proposed CIP, and additional background materials are available for public inspection weekdays by appointment at the Prince William County Office of Management & Budget (OMB) at 1 County Complex Court, Prince William, Virginia. To schedule an appointment with OMB call (703) 792-6720 from 8:30 a.m. to 5:00 p.m. weekdays. Copies are also available with the Clerk to the Board at 1 County Complex Court, Prince William, Virginia 22192 from 8:30 a.m. to 5:00 p.m. weekdays. The documents are also on the Internet at <http://www.pwcva.gov/budget>.

ACCESSIBILITY TO PERSONS WITH DISABILITIES: The hearings are being held at a public facility believed to be accessible to persons with disabilities. Any persons with questions on the accessibility of the facility should contact Andrea Madden, Clerk to the Board, at 1 County Complex Court, Prince William, Virginia 22192 or by telephone at (703) 792-6600 or TDD (703) 792-6295. Persons needing interpreter services for the deaf must notify the Clerk to the Board no later than Friday, March 18, 2022.

General County Government Expenditure Budget Summary				General County Government Revenue (Resource) Estimates			
	Fiscal Year 2022 Adopted Budget	Fiscal Year 2023 Proposed Budget	% Change From Adopted		Fiscal Year 2022 Adopted	Fiscal Year 2023 Proposed	% Change From Adopted
School Share of General Revenue	\$655,799,176	\$716,888,161	9.3%	General Fund:			
Gainesville High School Debt Service	\$832,650	\$813,969	-2.2%	Local Taxes *	\$1,125,009,059	\$1,230,633,000	9.4%
Class Size Reduction Grant	\$1,000,000	\$1,000,000	0.0%	Agency Revenue	\$195,248,651	\$219,201,607	12.3%
Debt Service Reimbursement	\$1,146,212	\$1,083,433	-5.5%	Use Of Property	\$5,630,000	\$7,530,000	33.7%
Cable Franchise Capital Grant	\$658,145	\$600,915	-8.7%	State	\$15,182,000	\$14,306,000	-5.8%
School Security Program	\$500,000	\$500,000	0.0%	Federal	\$75,000	\$75,000	0.0%
Transfers to Schools:	\$659,936,183	\$720,886,478	9.2%	Miscellaneous Revenue	\$5,000	\$100,000	1,900.0%
General Fund County Government:	\$694,286,362	\$760,428,470	9.5%	Sub-Total	\$1,341,149,710	\$1,471,845,607	9.7%
Total General Fund (County & Schools)	\$1,354,222,545	\$1,481,314,948	9.4%	Other Resources:			
Total Capital Project Fund	\$24,568,675	\$98,366,794	300.4%	Prior Year Obligated/Fund Balance Use	\$7,936,363	\$6,062,266	-23.6%
Grand Total	\$1,378,791,220	\$1,579,681,742	14.6%	Additional Resources	\$5,136,473	\$5,444,161	6.0%
				Total General County **	\$1,354,222,546	\$1,483,352,034	9.5%

Notes:
Assumes a Real Property Tax Rate of \$1.115 per \$100 of Assessed Value for FY2022 and a Real Property Tax Rate of \$1.050 per \$100 of Assessed Value for FY2023.
Totals may not add up due to rounding.

Capital Project Fund:
State/Federal \$7,216,236 \$31,500,000 336.5%
Use of Designated Fund/Financing Proceeds \$17,352,439 \$66,866,794 285.3%
Total Capital Projects Fund \$24,568,675 \$98,366,794 300.4%

Total County (Excludes School Budget) \$1,378,791,221 \$1,581,718,828 14.7%

Note, totals may not add up due to rounding.
* Assumes a Real Property Tax Rate of \$1.115 per \$100 of Assessed Value for FY2022 and a Real Property Tax Rate of \$1.050 per \$100 of Assessed Value for FY2023.
** Includes resources necessary for the Transfer to Schools from the General Fund.

TAX EXEMPTION INFORMATION FOR TAX YEAR 2022 REQUIRED BY SECTION 58.1-3604(A) and SECTION 58.1-3604(B) OF THE CODE OF VIRGINIA:

Total assessed value of real property exempt and immune from taxation:	\$5,913,686,400
Total reduction in tax revenues from tax exemption:	\$62,093,707
Tax exempt and immune property as a percent of the total assessed value of all real property:	6.7%
Aggregate assessed value of property exempt from taxation*:	\$913,202,826
Total reduction in tax revenues from tax exemption*:	\$9,588,630

*Exempt under Sections 58.1-3607 and 58.1-3608, and Articles 3, 4, and 5 of Chapter 36 of Title 58.1

Special Levy Expenditure Budget Summary

	Fiscal Year 2022 Adopted Budget	Fiscal Year 2023 Proposed Budget	% Change From Adopted
Countywide Fire and Rescue Levy	\$63,960,954	\$79,600,358	24.5%
Mosquito and Forest Pest Management Service District	\$1,753,825	\$1,807,017	3.0%
Bull Run Mountain Service District	\$200,000	\$200,000	0.0%
Lake Jackson Sanitary and Service District	\$165,287	\$185,287	12.1%
234 Bypass Transportation Improvement District	\$696,563	\$696,563	0.0%
Prince William Parkway Transportation Improvement District	\$0	\$0	-
Total Special Levy	\$66,776,629	\$82,489,225	23.5%

Note, totals may not add up due to rounding.

**Real Property, Special Levies, Tangible Personal Property and Machinery and Tools
Adopted 2022 and Proposed 2023**

(Rates per \$100 assessed value)

	Adopted FY2022	Proposed FY2023
Real Estate:		
All real property	\$ 1.115	\$ 1.050
Special Levy Districts (Real Property Only):		
Countywide Fire and Rescue Levy	\$ 0.0800	\$ 0.0750
Mosquito and Forest Pest Management Service District	0.0025	0.0025
Bull Run Mountain Service District	0.1230	0.0950
Lake Jackson Sanitary and Service District	0.1650	0.1270
234 Bypass Transportation Improvement District	0.0200	0.0200
Prince William Parkway Transportation Improvement District	0.0000	0.0000
Tangible Personal Property:		
General classification of tangible personal property, and all other classifications of tangible personal property except for those set forth below:	\$ 3.70	\$ 3.70
Programmable computer equipment and peripherals employed in a trade or business	1.50	1.65
Computer equipment and peripherals used in a data center	1.50	1.65
Tangible personal property used in a research and development business	1.00	1.00
Manufactured homes	1.115	1.050
Watercraft and boats pursuant to §58.1-3506(A)(1)(a), (1)(b), (12), (28), (29), (35) and (36), VA Code Ann.	0.00001	0.00001
Aircraft pursuant to §58.1-3506(A)(2), (3), (4) and (5), VA Code Ann.	0.00001	0.00001
Farm machinery as defined in §58.1-3505, VA Code Ann.	0.00001	0.00001
Privately-owned vans with a seating capacity of not less than seven nor more than fifteen persons, including the driver, used exclusively pursuant to a ridesharing arrangement as defined in §46.2-1400, VA Code Ann.	0.00001	0.00001
One vehicle owned or leased by a volunteer fire department or volunteer emergency medical services agency member who regularly responds to calls or regularly performs other duties for the agency or fire department	0.00001	0.00001
One vehicle owned or leased by an auxiliary volunteer fire department or volunteer emergency medical services agency member who regularly performs duties for the fire department or agency, and the motor vehicle identified is regularly used for such purpose	0.00001	0.00001
Vehicles specially equipped to transport physically handicapped individual persons	0.00001	0.00001
Certain personal property owned by elderly and handicapped persons pursuant to Section 26-44 of the PWC Code	0.00001	0.00001
Privately-owned camping and travel trailers used for recreational purposes only, and privately owned trailers designed and used for the transportation of horses	0.00001	0.00001
Privately-owned motor homes used for recreational purposes only	0.00001	0.00001

Machinery and Tools:

Machinery & Tools used in manufacturing, mining, water well drilling, processing or reprocessing, radio or television broadcasting, dairy, dry cleaning or laundry business, or a business primarily engaged in advanced recycling, as defined in §58.1-439.7, VA Code Ann., and all other classifications of machinery and tools except for those set forth below;	\$ 2.00	\$ 2.00
Heavy construction machinery used in a business	3.70	3.70

Business Professional and Occupational License Tax - Adopted 2022 and Proposed 2023

Rates are per \$100 Gross Receipts or \$100 Gross Purchases if Wholesale (Does Not Apply to Businesses in Towns)

	Adopted FY2022	Proposed FY2023
Business Type:		
Business, Personal, Repair and Other Services	\$ 0.21	\$ 0.21
Contractors, Builders, Developers	0.13	0.13
Financial Services	0.33	0.33
Hotels, Motels and Lodging Facilities	0.26	0.26
Professional Services	0.33	0.33
Public Utilities- Electric and Natural Gas as defined by Section 11.1-18 of the PWC Code	0.50	0.50
Public Utilities- All Others as defined by Section 11.1-18 of the PWC Code	0.29	0.29
Real Estate Services	0.33	0.33
Retail Merchant	0.17	0.17
Wholesale Merchant	0.05	0.05
Funds received by a person, firm, or corporation designated as the principal or prime contractor for identifiable federal appropriations for research and development services as defined by Section 11.1-17(a)(9) of the PWC Code	0.03	0.03

Vehicle License Tax - Adopted 2022 and Proposed 2023

Rates are per Vehicle Normally Garaged or Parked in the County (Does Not Apply to Vehicles in Towns)

	Adopted FY2022	Proposed FY2023
Vehicle Type:		
Automobiles, trucks and motor homes (any weight)	\$ 33.00	\$ 33.00
Motorcycles	20.00	20.00
Trailers	0.00	0.00

Personal Property Tax Relief for Qualifying Vehicles - Adopted 2022 and Proposed 2023

Rates are the Percentage Credit Applied Against the Personal Property Tax Amount Otherwise Due for Qualifying Vehicles

	Adopted FY2022	Proposed FY2023
Vehicle Assessed Value:		
Assessed value of \$1,000 or less	100.0%	100.0%
Assessed value between \$1,001 and \$20,000	45.0%	45.0%
Assessed value over \$20,000 with such percentage applied as a credit to the first \$20,000 of assessed value	45.0%	45.0%