

## STATISTICAL SECTION

This part of the City of Manassas's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

### Contents

#### ***Financial Trends - Tables 1 - 5***

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

#### ***Revenue Capacity - Tables 6 - 10***

These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

#### ***Debt Capacity - Tables 11 - 13***

These schedules contain trend information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

#### ***Demographic and Economic Information - Tables 14 - 15***

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place

#### ***Operating Information – Tables 16 – 18***

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and activities it performs

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

CITY OF MANASSAS, VIRGINIA

Net Position by Component  
Last Ten Fiscal Years  
(accrual basis of accounting)

	Fiscal Year			
	2011	2012	2013	2014
<b>Governmental activities</b>				
Invested in capital assets, net of related debt	\$ 187,046,616	\$ 190,610,490	\$ 192,612,544	\$ 239,215,472
Restricted	4,863,154	681,134	100,000	100,000
Unrestricted	(13,758,457)	(5,238,442)	(2,884,806)	(2,607,237)
Total governmental activities net position	<u>\$ 178,151,313</u>	<u>\$ 186,053,182</u>	<u>\$ 189,827,738</u>	<u>\$ 236,708,235</u>
<b>Business-type activities</b>				
Invested in capital assets, net of related debt	\$ 74,485,176	\$ 82,091,882	\$ 88,046,880	\$ 86,301,566
Restricted	3,060,310	-	-	-
Unrestricted	45,688,265	51,375,758	51,403,397	44,362,216
Total business-type activities net position	<u>\$ 123,233,751</u>	<u>\$ 133,467,640</u>	<u>\$ 139,450,277</u>	<u>\$ 130,663,782</u>
<b>Total primary government</b>				
Invested in capital assets, net of related debt	\$ 261,531,792	\$ 272,702,372	\$ 280,659,424	\$ 325,517,038
Restricted	7,923,464	681,134	100,000	100,000
Unrestricted	31,929,808	46,137,316	48,518,591	41,754,979
Total primary government net position	<u>\$ 301,385,064</u>	<u>\$ 319,520,822</u>	<u>\$ 329,278,015</u>	<u>\$ 367,372,017</u>
<b>Component unit - Manassas City Public Schools</b>				
Invested in capital assets, net of related debt	\$ 51,214,420	\$ 49,095,596	\$ 46,206,590	\$ 46,519,834
Restricted	-	-	-	3,535,677
Unrestricted	4,788,337	4,598,515	4,343,729	5,504,087
Total component unit net position	<u>\$ 56,002,757</u>	<u>\$ 53,694,111</u>	<u>\$ 50,550,319</u>	<u>\$ 55,559,598</u>
<b>Component unit - Manassas Economic Development Authority</b>				
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-
Unrestricted	-	-	-	-
Total component unit net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total reporting unit</b>				
Invested in capital assets, net of related debt	\$ 273,768,712	\$ 286,415,968	\$ 294,871,514	\$ 340,042,372
Restricted	8,023,464	681,134	100,000	3,635,677
Unrestricted	75,595,645	86,117,831	84,856,820	79,253,566
Total reporting unit net position	<u>\$ 357,387,821</u>	<u>\$ 373,214,933</u>	<u>\$ 379,828,334</u>	<u>\$ 422,931,615</u>

Source: City of Manassas Comprehensive Annual Financial Report  
Notes: (1) GASB Statement No. 75 was adopted in fiscal year 2018.  
Fiscal years 2007 through 2015 are presented as restated.

The sum of Net investment in capital assets of the primary government and the component unit does not equal Net investment in capital assets of the total reporting unit, because the debt related to the component unit is reflected in the primary government's general governmental activities reducing Unrestricted net position. The assets are reflected in the component unit as Net investment in capital assets. The total reporting unit matches the assets with the debt and reports the net amount of the Net investment in capital assets. The total adjustment was \$50,361,107 in FY20, \$53,190,030 in FY19, \$56,745,152 in FY 2018, \$56,896,406 in FY 2017, \$49,788,683 in FY 2016, \$32,206,777 in FY 2015, \$31,994,500 in FY 2014, \$31,994,500 in FY 2013, \$35,382,000 in FY 2012, \$38,977,500 and in FY 2011.

Table 1

		Fiscal Year					
		2015	2016	2017	2018 (1)	2019	2020
\$	237,659,136	\$ 238,106,151	\$ 224,620,939	\$ 225,362,179	\$ 224,763,548	\$ 229,559,573	
	961,775	321,190	253,104	244,257	252,492	313,230	
	(59,515,691)	(44,183,664)	(27,689,919)	(21,326,052)	3,855,731	22,268,145	
\$	<u>179,105,220</u>	<u>194,243,677</u>	<u>197,184,124</u>	<u>204,280,384</u>	<u>228,871,771</u>	<u>252,140,948</u>	
\$	91,747,931	\$ 90,521,955	\$ 100,501,797	\$ 105,057,529	\$ 107,578,521	\$ 112,827,298	
	1,116,832	1,170,439	2,138,217	2,017,150	820,295	993,404	
	41,056,499	42,640,924	49,382,877	56,076,216	64,449,485	76,653,958	
\$	<u>133,921,262</u>	<u>134,333,318</u>	<u>152,022,891</u>	<u>163,150,895</u>	<u>172,848,301</u>	<u>190,474,660</u>	
\$	329,407,067	\$ 328,628,106	\$ 325,122,736	\$ 330,419,708	\$ 332,342,069	\$ 342,386,871	
	2,078,607	1,491,629	2,391,321	2,261,407	1,072,787	1,306,634	
	(18,459,192)	(1,542,740)	21,692,958	34,750,164	68,305,216	98,922,103	
\$	<u>313,026,482</u>	<u>328,576,995</u>	<u>349,207,015</u>	<u>367,431,279</u>	<u>401,720,072</u>	<u>442,615,608</u>	
\$	50,714,094	\$ 74,381,016	\$ 79,206,749	\$ 78,653,662	\$ 74,572,858	\$ 71,568,424	
	35,840,374	11,233,318	4,985,005	1,400,803	1,104,005	-	
	(84,983,251)	(85,381,758)	(86,202,600)	(96,312,429)	(86,847,342)	(79,140,372)	
\$	<u>1,571,217</u>	<u>232,576</u>	<u>(2,010,846)</u>	<u>(16,257,964)</u>	<u>(11,170,479)</u>	<u>(7,571,948)</u>	
\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
	-	-	-	-	-	-	
	-	-	591,714	531,905	492,931	341,682	
\$	<u>-</u>	<u>-</u>	<u>591,714</u>	<u>531,905</u>	<u>492,931</u>	<u>341,682</u>	
\$	347,183,884	\$ 353,220,439	\$ 347,433,079	\$ 352,238,218	\$ 353,724,897	\$ 363,594,188	
	37,918,981	12,724,947	7,376,326	3,662,210	2,176,792	1,306,634	
	(70,505,166)	(37,135,815)	(7,021,522)	(4,285,208)	35,140,835	70,484,520	
\$	<u>314,597,699</u>	<u>328,809,571</u>	<u>347,787,883</u>	<u>351,615,220</u>	<u>391,042,524</u>	<u>435,385,342</u>	

**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	2011	2012	2013	2014	2015
<b>Expenses</b>					
<b>Governmental activities:</b>					
General government	\$ 8,411,567	\$ 8,339,202	\$ 8,864,313	\$ 8,889,060	\$ 9,713,211
Public safety	24,460,979	25,608,165	28,575,011	28,751,948	29,046,682
Public works	8,435,069	8,496,181	8,905,254	10,001,107	10,021,004
Health and human services	7,490,361	7,046,876	7,046,417	7,873,882	8,226,526
Culture, recreation, development	6,731,424	5,966,162	5,806,374	5,366,949	5,922,737
Education	47,123,718	48,125,649	48,014,667	57,448,414	90,297,919
Interest on long term debt	2,758,789	2,421,533	2,170,239	2,144,525	2,652,212
Bond issuance costs	-	-	-	-	456,903
Total governmental activities	<u>\$ 105,411,907</u>	<u>\$ 106,003,768</u>	<u>\$ 109,382,275</u>	<u>\$ 120,475,885</u>	<u>\$ 156,337,194</u>
<b>Business-type activities:</b>					
Electric	\$ 59,998,016	\$ 65,718,110	\$ 61,360,909	\$ 66,181,787	\$ 49,418,170
Water	6,849,916	7,330,693	8,276,499	7,745,000	6,530,807
Sewer	11,976,128	12,091,241	12,392,026	12,618,910	12,833,037
Airport	3,369,665	3,505,497	3,563,277	3,548,396	4,172,683
Solid Waste	2,957,779	3,058,172	3,117,943	3,191,138	3,400,730
City Square Pavilion	370,416	345,831	316,921	328,600	302,350
Candy Factory	199,396	212,488	198,263	198,763	198,763
Parking Garage	-	38,409	43,863	40,189	42,383
Stormwater	-	-	-	-	348,923
Total business-type activities	<u>\$ 85,721,316</u>	<u>\$ 92,300,441</u>	<u>\$ 89,269,701</u>	<u>\$ 93,852,783</u>	<u>\$ 77,247,846</u>
Total primary government	<u>\$ 191,133,223</u>	<u>\$ 198,304,209</u>	<u>\$ 198,651,976</u>	<u>\$ 214,328,668</u>	<u>\$ 233,585,040</u>
<b>Program Revenues</b>					
<b>Governmental activities:</b>					
<b>Charges for services:</b>					
General government	\$ 769,067	\$ 1,458,699	\$ 793,268	\$ 965,601	\$ 794,125
Public safety	1,755,053	1,853,608	1,912,366	1,835,901	2,038,460
Public works	865,261	1,319,174	1,453,769	965,091	632,645
Health and human services	38,807	41,545	36,150	37,549	35,950
Culture, recreation, development	405,456	403,140	436,111	602,636	621,092
Operating grants/contributions	11,968,013	11,780,598	7,851,624	7,568,603	7,659,004
Capital grants/contributions	-	-	211,730	46,562,063	2,338,510
Total governmental activities	<u>\$ 15,801,657</u>	<u>\$ 16,856,764</u>	<u>\$ 12,695,018</u>	<u>\$ 58,537,444</u>	<u>\$ 14,119,786</u>
<b>Business-type activities:</b>					
<b>Charges for services:</b>					
Electric	\$ 63,213,305	\$ 65,345,470	\$ 61,766,073	\$ 63,967,176	\$ 49,504,961
Water	10,760,754	11,839,939	10,721,365	9,680,679	9,145,951
Sewer	14,260,452	14,508,871	14,588,115	14,174,279	14,000,269
Airport	2,134,108	2,292,410	2,330,193	2,388,024	2,411,487
Solid Waste	2,916,356	3,002,388	3,125,895	3,164,902	3,297,110
City Square Pavilion	16,787	22,920	19,764	23,816	26,482
Candy Factory	30,397	27,464	29,484	27,984	27,984
Parking Garage	-	2,331	23,064	30,136	28,292
Stormwater	-	-	-	-	582,275
Operating grants/contributions	289,574	151,253	90,738	121,607	61,649
Capital grants/contributions	6,019,525	7,008,212	4,764,229	2,254,331	6,730,158
Total business-type activities	<u>\$ 99,641,258</u>	<u>\$ 104,201,258</u>	<u>\$ 97,458,920</u>	<u>\$ 95,832,934</u>	<u>\$ 85,816,618</u>
Total primary government	<u>\$ 115,442,915</u>	<u>\$ 121,058,022</u>	<u>\$ 110,153,938</u>	<u>\$ 154,370,378</u>	<u>\$ 99,936,404</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2011 through 2014 are presented as restated.

Because information to restate prior years is not readily available, the prior year comparative information included in this discussion and analysis related to pensions and OPEB has not been restated.

Prior to 2015, Bond issuance costs were combined with Interest on long term debt.

Stormwater utility enterprise fund commenced January 1, 2015.

Table 2  
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	2016	2017	2018	2019	2020
\$	9,416,657	\$ 9,317,421	\$ 9,113,451	\$ 9,436,777	\$ 9,356,293
	29,590,090	29,347,211	30,135,534	31,294,979	33,193,071
	10,271,259	11,242,030	12,362,448	12,544,115	12,766,927
	7,803,369	8,094,092	8,416,497	8,504,736	8,950,995
	6,674,897	7,909,986	7,507,275	7,335,760	7,831,470
	53,559,758	57,870,687	56,477,145	58,212,570	59,656,355
	2,895,236	2,899,640	2,801,905	2,637,240	3,240,926
	-	393,281	-	181,966	-
\$	<u>120,211,266</u>	<u>127,074,348</u>	<u>126,814,255</u>	<u>130,148,143</u>	<u>134,996,037</u>
\$	39,930,487	\$ 37,573,386	\$ 37,636,140	\$ 38,196,702	\$ 38,159,210
	7,963,709	7,870,578	8,031,152	7,800,929	8,836,130
	13,041,741	15,974,768	12,653,486	13,125,506	14,331,358
	4,014,417	4,277,596	3,990,689	4,240,422	4,154,611
	3,346,175	2,769,954	2,879,907	3,072,480	3,201,691
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	616,603	1,178,358	1,766,011	1,603,506	1,552,999
\$	<u>68,913,132</u>	<u>69,644,640</u>	<u>66,957,385</u>	<u>68,039,545</u>	<u>70,235,999</u>
\$	<u>189,124,398</u>	<u>196,718,988</u>	<u>193,771,640</u>	<u>198,187,688</u>	<u>205,232,036</u>
\$	793,509	\$ 211,599	\$ 229,448	\$ 145,676	\$ 205,226
	1,850,687	1,682,680	1,915,546	1,852,043	2,103,177
	502,017	427,517	1,374,423	1,531,692	1,065,136
	35,946	35,946	35,946	-	-
	312,517	1,313,428	1,050,364	1,310,200	786,525
	7,619,603	8,003,903	8,797,776	8,774,906	9,196,248
	3,516,026	2,636,725	2,159,714	3,663,593	4,885,373
\$	<u>14,630,305</u>	<u>14,311,798</u>	<u>15,563,217</u>	<u>17,278,110</u>	<u>18,241,685</u>
\$	41,435,005	\$ 40,796,452	\$ 43,482,903	\$ 43,560,183	\$ 40,548,844
	9,763,189	10,139,090	10,692,383	10,451,828	11,537,736
	13,849,101	15,161,560	16,046,193	15,153,685	16,439,217
	2,343,785	2,779,185	2,842,173	3,198,829	3,303,853
	3,399,806	3,409,022	3,426,120	3,533,728	3,575,018
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	1,170,288	1,177,660	1,299,839	1,421,254	1,843,621
	126,842	65,507	88,789	94,763	268,525
	2,591,237	3,591,414	2,774,579	2,241,678	9,083,333
\$	<u>74,679,253</u>	<u>77,119,890</u>	<u>80,652,979</u>	<u>79,655,948</u>	<u>86,600,147</u>
\$	<u>89,309,558</u>	<u>91,431,688</u>	<u>96,216,196</u>	<u>96,934,058</u>	<u>104,841,832</u>

**Changes in Net Position**  
**Last Ten Fiscal Years**  
**(accrual basis of accounting)**

	2011	2012	2013	2014	2015
<b>Net revenue (expenses)</b>					
Governmental activities	\$ (89,610,250)	\$ (89,147,004)	\$ (96,687,257)	\$ (61,938,441)	\$ (142,217,408)
Business-type activities	13,919,942	11,900,817	8,189,219	1,980,151	8,568,772
Total primary government	<u>\$ (75,690,308)</u>	<u>\$ (77,246,187)</u>	<u>\$ (88,498,038)</u>	<u>\$ (59,958,290)</u>	<u>\$ (133,648,636)</u>
<b>General revenues and other</b>					
Governmental activities:					
Taxes	\$ 77,640,223	\$ 79,587,120	\$ 82,026,887	\$ 86,865,855	\$ 91,654,559
Unrestricted grants	8,204,284	7,926,918	8,052,773	8,159,679	8,090,939
Other	2,594,066	2,362,609	3,080,490	2,911,774	2,737,775
Payment from MCPS	5,410,273	5,263,956	4,913,003	4,792,911	5,000,876
Special Item	-	-	-	-	-
Transfers	1,123,440	1,908,270	2,388,660	4,679,697	493,575
Total governmental activities	<u>\$ 94,972,286</u>	<u>\$ 97,048,873</u>	<u>\$ 100,461,813</u>	<u>\$ 107,409,916</u>	<u>\$ 107,977,724</u>
Business-type activities:					
Unrestricted investment earnings	\$ 90,745	\$ 60,707	\$ 73,908	\$ 60,294	\$ 51,716
Other	(486,976)	180,635	108,169	194,033	1,955,666
Transfers	(1,123,440)	(1,908,270)	(2,388,660)	(4,679,697)	(493,575)
Total business-type activities	<u>\$ (1,519,671)</u>	<u>\$ (1,666,928)</u>	<u>\$ (2,206,583)</u>	<u>\$ (4,425,370)</u>	<u>\$ 1,513,807</u>
Total primary government	<u>\$ 93,452,615</u>	<u>\$ 95,381,945</u>	<u>\$ 98,255,230</u>	<u>\$ 102,984,546</u>	<u>\$ 109,491,531</u>
<b>Changes in Net Position</b>					
Governmental activities	\$ 5,362,036	\$ 7,901,869	\$ 3,774,556	\$ 45,471,475	\$ (34,239,684)
Business-type activities	12,400,271	10,233,889	5,982,636	(2,445,219)	10,082,579
Total primary government	<u>\$ 17,762,307</u>	<u>\$ 18,135,758</u>	<u>\$ 9,757,192</u>	<u>\$ 43,026,256</u>	<u>\$ (24,157,105)</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2011 through 2014 are presented as restated.

Because information to restate prior years is not readily available, the prior year comparative information included in this discussion and analysis related to pensions and OPEB has not been restated.

Prior to 2015, Bond issuance costs were combined with Interest on long term debt.

Stormwater utility enterprise fund commenced January 1, 2015.

Table 2  
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2016	2017	2018	2019	2020
\$ (105,580,961)	\$ (112,762,550)	\$ (111,251,038)	\$ (112,870,033)	\$ (116,754,352)
5,766,121	7,475,250	13,695,594	11,616,403	16,364,148
<u>\$ (99,814,840)</u>	<u>\$ (105,287,300)</u>	<u>\$ (97,555,444)</u>	<u>\$ (101,253,630)</u>	<u>\$ (100,390,204)</u>
\$ 96,104,367	\$ 100,087,789	\$ 102,129,438	\$ 107,753,210	\$ 115,850,972
8,104,957	8,032,305	7,980,187	7,837,841	11,408,455
3,699,314	3,623,874	4,953,013	13,202,970	7,667,499
7,341,400	7,255,184	7,357,675	5,752,841	5,679,809
-	5,789,202	-	-	-
5,469,380	(9,884,832)	4,351,560	2,914,558	16,206
<u>\$ 120,719,418</u>	<u>\$ 114,903,522</u>	<u>\$ 126,771,873</u>	<u>\$ 137,461,420</u>	<u>\$ 140,622,941</u>
\$ 96,549	\$ 237,030	\$ 500,672	\$ 937,942	\$ 644,451
18,766	92,461	76,194	57,619	34,554
(5,469,380)	9,884,832	(4,351,560)	(2,914,558)	(16,206)
<u>\$ (5,354,065)</u>	<u>\$ 10,214,323</u>	<u>\$ (3,774,694)</u>	<u>\$ (1,918,997)</u>	<u>\$ 662,799</u>
<u>\$ 115,365,353</u>	<u>\$ 125,117,845</u>	<u>\$ 122,997,179</u>	<u>\$ 135,542,423</u>	<u>\$ 141,285,740</u>
\$ 15,138,457	\$ 2,140,972	\$ 15,520,835	\$ 24,591,387	\$ 23,868,589
412,056	17,689,573	9,920,900	9,697,406	17,026,947
<u>\$ 15,550,513</u>	<u>\$ 19,830,545</u>	<u>\$ 25,441,735</u>	<u>\$ 34,288,793</u>	<u>\$ 40,895,536</u>

**Program Revenues by Function/Program  
Last Ten Fiscal Years  
(accrual basis of accounting)**

	Fiscal Year				
	2011	2012	2013	2014	2015
<b>Primary Government:</b>					
Governmental activities:					
General government	\$ 1,025,292	\$ 1,718,270	\$ 1,078,275	\$ 1,249,770	\$ 1,109,629
Public safety	3,027,236	6,681,747	3,450,067	2,415,567	2,519,179
Public works	7,521,426	4,717,284	5,046,339	51,042,204	6,512,926
Health and human services	3,317,247	3,320,815	2,671,226	3,222,267	3,321,128
Culture, recreation, development	910,456	418,648	449,111	607,636	656,924
Total governmental activities	<u>\$ 15,801,657</u>	<u>\$ 16,856,764</u>	<u>\$ 12,695,018</u>	<u>\$ 58,537,444</u>	<u>\$ 14,119,786</u>
Business-type activities:					
Electric	\$ 64,622,214	\$ 65,993,354	\$ 61,801,837	\$ 63,967,176	\$ 49,191,776
Water	13,859,866	16,065,286	10,755,883	9,777,191	9,178,718
Sewer	14,260,452	14,572,682	14,588,115	14,194,383	14,050,269
Airport	3,439,671	4,240,026	7,030,452	4,639,027	8,694,904
Solid waste	2,922,060	3,008,923	3,135,325	3,173,221	3,305,418
Stormwater	-	-	-	-	582,275
Other business-type activities	47,184	52,715	72,312	81,936	82,758
Total business-type activities	<u>\$ 99,151,447</u>	<u>\$ 103,932,986</u>	<u>\$ 97,383,924</u>	<u>\$ 95,832,934</u>	<u>\$ 85,086,118</u>
Total primary government	<u>\$ 114,953,104</u>	<u>\$ 120,789,750</u>	<u>\$ 110,078,942</u>	<u>\$ 154,370,378</u>	<u>\$ 99,205,904</u>
<b>Component unit:</b>					
Manassas city public schools	\$ 41,674,204	\$ 45,070,026	\$ 49,018,321	\$ 49,444,533	\$ 52,919,173
Total component unit	<u>\$ 41,674,204</u>	<u>\$ 45,070,026</u>	<u>\$ 49,018,321</u>	<u>\$ 49,444,533</u>	<u>\$ 52,919,173</u>

  

	Fiscal Year				
	2016	2017	2018	2019	2020
<b>Primary Government:</b>					
Governmental activities:					
General government	\$ 1,094,316	\$ 480,971	\$ 513,881	\$ 431,433	\$ 525,470
Public safety	2,272,860	2,131,198	2,440,825	2,479,089	3,109,348
Public works	7,694,846	6,810,694	7,535,871	9,082,014	9,756,332
Health and human services	3,207,416	3,389,161	3,837,530	3,778,403	3,717,129
Culture, recreation, development	360,867	1,499,774	1,235,110	1,507,171	1,133,406
Total governmental activities	<u>\$ 14,630,305</u>	<u>\$ 14,311,798</u>	<u>\$ 15,563,217</u>	<u>\$ 17,278,110</u>	<u>\$ 18,241,685</u>
Business-type activities:					
Electric	\$ 41,435,005	\$ 40,797,765	\$ 43,482,903	\$ 43,560,183	\$ 40,548,844
Water	10,249,905	10,752,433	10,887,855	11,338,935	12,907,050
Sewer	14,191,079	15,406,686	16,511,344	15,516,785	22,338,710
Airport	4,205,969	3,689,615	5,013,953	4,273,682	5,352,117
Solid waste	3,408,207	3,417,116	3,434,013	3,545,109	1,863,404
Stormwater	1,189,088	3,056,275	1,322,911	1,421,254	3,590,022
Total business-type activities	<u>\$ 74,679,253</u>	<u>\$ 77,119,890</u>	<u>\$ 80,652,979</u>	<u>\$ 79,655,948</u>	<u>\$ 86,600,147</u>
Total primary government	<u>\$ 89,309,558</u>	<u>\$ 91,431,688</u>	<u>\$ 96,216,196</u>	<u>\$ 96,934,058</u>	<u>\$ 104,841,832</u>
<b>Component unit:</b>					
Manassas city public schools	\$ 54,042,434	\$ 56,485,887	\$ 57,456,694	\$ 58,983,452	\$ 60,989,925
Manassas economic development authority	-	184,312	6,624	278,623	78,183
Total component units	<u>\$ 54,042,434</u>	<u>\$ 56,670,199</u>	<u>\$ 57,463,318</u>	<u>\$ 59,262,075</u>	<u>\$ 61,068,108</u>

Source: City of Manassas Comprehensive Annual Financial Report



**Fund Balances of Governmental Funds  
Last Ten Fiscal Years  
(modified accrual basis of accounting)**

	Fiscal Year				
	2011	2012	2013	2014	2015
<b>General fund</b>					
Nonspendable	\$ 950,239	\$ 1,450,187	\$ 410,693	\$ 395,877	\$ 574,599
Restricted	2,999,143	2,575,633	2,982,051	2,448,897	2,142,060
Committed	7,505,941	7,033,509	5,234,941	4,978,410	5,535,887
Assigned	-	-	-	-	109,024
Unassigned	11,878,166	12,193,722	12,136,198	12,665,075	13,145,824
<b>Total general fund</b>	<u>\$ 23,333,489</u>	<u>\$ 23,253,051</u>	<u>\$ 20,763,883</u>	<u>\$ 20,488,259</u>	<u>\$ 21,507,394</u>
<b>All other governmental funds</b>					
Nonspendable:					
Permanent fund principal	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Restricted, reported in:					
Special revenue funds	2,608,460	3,537,436	3,286,743	4,042,312	4,777,208
Capital projects funds	4,863,154	581,134	-	2,769,038	2,231,656
Permanent fund	83,279	70,543	70,813	156,607	161,775
Committed, reported in:					
Special revenue funds	205,046	249,146	284,054	320,101	281,008
Capital projects funds	225,600	4,114,451	5,380,519	6,692,577	6,097,446
Unassigned	(2,705,080)	(7,589)	(6,064)	(4,482)	(3,632)
<b>Total all other governmental funds</b>	<u>\$ 5,380,459</u>	<u>\$ 8,645,121</u>	<u>\$ 9,116,065</u>	<u>\$ 14,076,153</u>	<u>\$ 13,645,461</u>
	Fiscal Year				
	2016	2017	2018	2019	2020
<b>General fund</b>					
Nonspendable	\$ 1,421,998	\$ 89,610	\$ 203,183	\$ 304,439	\$ 249,415
Restricted	1,618,882	840,093	984,556	710,692	776,207
Committed	6,107,607	10,743,996	13,004,378	14,872,919	17,486,364
Assigned	1,582,285	2,644,758	2,545,999	4,997,705	9,286,778
Unassigned	15,842,498	16,768,856	17,211,952	18,190,341	26,370,748
<b>Total general fund</b>	<u>\$ 26,573,270</u>	<u>\$ 31,087,313</u>	<u>\$ 33,950,068</u>	<u>\$ 39,076,096</u>	<u>\$ 54,169,512</u>
<b>All other governmental funds</b>					
Nonspendable:					
Permanent fund principal	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other	-	3,056	-	-	-
Restricted, reported in:					
Special revenue funds	5,522,790	5,740,288	5,126,749	5,636,050	4,677,488
Capital projects funds	360,254	10,402,581	7,837,968	36,155,953	30,557,056
Permanent fund	171,190	153,104	144,257	152,492	213,230
Committed, reported in:					
Capital projects funds	10,328,432	16,077,960	17,488,450	21,183,153	25,955,590
Debt service fund	68,051	674,932	3,155,030	6,091,342	8,171,140
Assigned, reported in:					
Special revenue funds	-	-	38,570	35,650	129,557
Capital projects funds	-	-	3,457,693	7,726,381	3,076,971
Unassigned	-	-	-	(36,229)	-
<b>Total all other governmental funds</b>	<u>\$ 16,550,717</u>	<u>\$ 33,151,921</u>	<u>\$ 37,348,717</u>	<u>\$ 77,044,792</u>	<u>\$ 72,881,032</u>

Source: City of Manassas Comprehensive Annual Financial Report

CITY OF MANASSAS, VIRGINIA

Changes in Fund Balances of Governmental Funds  
 Last Ten Fiscal Years  
 (modified accrual basis of accounting)

	2011	2012	2013	2014
<b>Revenues</b>				
General property taxes	\$ 62,613,605	\$ 63,518,398	\$ 64,499,818	\$ 69,152,354
Other local taxes	16,045,899	16,593,452	17,516,677	17,703,001
Permits, fees, licenses	784,597	779,823	929,999	796,896
Fines and forfeitures	633,285	793,663	803,283	637,403
Use of money and property	324,979	287,212	284,224	286,872
Charges for services	1,072,428	1,097,365	1,140,610	1,221,953
Payment in lieu of debt service	5,410,273	5,263,956	4,913,003	4,792,911
Recovered costs	1,973,170	1,887,460	1,922,080	1,951,150
Miscellaneous	1,350,794	2,405,303	2,563,751	2,304,867
Contribution from component unit	-	-	-	-
Intergovernmental	20,101,400	19,707,516	16,116,127	18,019,681
<b>Total Revenues</b>	<b>\$ 110,310,430</b>	<b>\$ 112,334,148</b>	<b>\$ 110,689,572</b>	<b>\$ 116,867,088</b>
<b>Expenditures</b>				
General government administration	\$ 8,126,487	\$ 8,175,771	\$ 8,711,499	\$ 8,668,542
Public safety	23,838,881	25,150,135	28,109,517	28,617,782
Public works	4,158,164	3,954,503	4,381,295	4,787,857
Health and human services	7,458,336	7,032,635	7,034,040	7,834,030
Culture, recreation, development	6,369,224	5,661,189	5,521,613	5,109,182
Education	47,123,718	48,125,649	48,014,667	51,334,432
Non Departmental				
Capital outlay	8,964,479	5,460,088	5,796,525	7,355,398
Debt service				
Principal retirement	4,827,350	5,058,445	4,911,579	4,946,984
Interest and fiscal charges	2,811,252	2,403,570	2,234,419	2,131,062
Bond Issuance costs	-	-	-	-
<b>Total expenditures</b>	<b>\$ 113,677,891</b>	<b>\$ 111,021,985</b>	<b>\$ 114,715,154</b>	<b>\$ 120,785,269</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>\$ (3,367,461)</b>	<b>\$ 1,312,163</b>	<b>\$ (4,025,582)</b>	<b>\$ (3,918,181)</b>
<b>Other financing sources (uses)</b>				
Transfers in	4,315,802	8,058,273	7,439,151	8,370,750
Transfers out	(3,270,466)	(6,186,212)	(5,628,361)	(3,812,053)
Issuance of bonds	21,539,489	-	-	3,814,050
Premium on issuance on bonds	2,553,885	-	-	178,380
Payment to refunded bond escrow agent	(20,654,771)	-	-	-
Capital lease	-	-	196,568	-
Other	-	-	-	51,518
<b>Total other financing sources (uses)</b>	<b>\$ 4,483,939</b>	<b>\$ 1,872,061</b>	<b>\$ 2,007,358</b>	<b>\$ 8,602,645</b>
<b>Net change in fund balance</b>	<b>\$ 1,116,478</b>	<b>\$ 3,184,224</b>	<b>\$ (2,018,224)</b>	<b>\$ 4,684,464</b>
Debt service as a percentage of noncapital expenditures	7.3%	7.1%	6.6%	6.2%

Source: City of Manassas Comprehensive Annual Financial Report

Note: Capital outlay for fiscal years 2005, 2006, 2007 and 2008 are represented as restated.

Prior to 2015, Bond issuance costs were combined with Interest and fiscal charges.

Table 5

	2015	2016	2017	2018	2019	2020
\$	73,313,910	\$ 76,770,693	\$ 78,422,645	\$ 83,648,432	\$ 86,027,503	\$ 91,739,864
	17,944,186	19,123,123	20,162,055	18,878,986	21,768,072	23,885,186
	944,973	654,822	1,154,234	877,351	1,120,144	812,023
	668,975	751,006	713,756	713,993	733,095	783,836
	307,417	405,509	662,021	1,098,388	2,739,637	3,744,079
	1,194,458	1,267,011	1,193,427	1,394,714	1,237,790	1,403,655
	5,000,876	7,341,400	7,255,184	7,357,675	5,752,841	5,679,809
	2,101,870	2,230,720	2,451,271	3,419,610	3,670,420	3,142,180
	1,601,879	1,534,506	1,212,603	2,203,690	2,191,221	1,801,856
	-	-	3,256,077	1,447,500	5,390,595	1,815,548
	18,052,021	19,162,831	18,460,027	18,662,441	20,056,734	24,868,452
\$	<u>121,130,565</u>	<u>129,241,621</u>	<u>134,943,300</u>	<u>139,702,780</u>	<u>150,688,052</u>	<u>159,676,488</u>
\$	9,041,926	\$ 9,039,441	\$ 8,924,147	\$ 8,964,728	\$ 9,464,498	\$ 8,861,359
	28,398,747	29,109,653	28,891,462	30,322,441	31,396,131	32,426,545
	4,328,697	4,423,503	6,241,717	7,316,492	7,053,705	7,301,787
	8,277,227	7,937,132	8,108,642	8,582,141	8,673,595	8,915,127
	5,558,630	6,098,669	7,222,524	7,015,552	6,764,268	6,854,163
	90,297,919	53,559,758	57,870,687	56,477,145	58,212,570	59,656,355
	5,042,455	7,014,122	6,869,322	7,907,676	9,050,382	18,456,821
	5,123,293	6,073,653	6,286,702	6,827,540	5,082,155	5,189,280
	2,049,473	3,287,943	3,017,724	3,245,467	2,955,145	3,524,684
	472,373	-	393,281	-	181,966	-
\$	<u>158,590,740</u>	<u>126,543,874</u>	<u>133,826,208</u>	<u>136,659,182</u>	<u>138,834,415</u>	<u>151,186,121</u>
\$	(37,460,175)	\$ 2,697,747	\$ 1,117,092	\$ 3,043,598	\$ 11,853,637	\$ 8,490,367
	6,776,635	11,361,929	9,936,264	13,703,998	15,402,668	12,551,381
	(6,469,955)	(6,416,211)	(6,833,878)	(9,688,045)	(12,116,168)	(10,112,092)
	46,101,800	-	23,400,000	-	26,550,000	-
	4,401,863	-	2,977,002	-	3,131,966	-
	(12,794,921)	-	(9,518,194)	-	-	-
	-	-	-	-	-	-
	33,196	327,608	36,961	-	-	-
\$	<u>38,048,618</u>	<u>5,273,326</u>	<u>19,998,155</u>	<u>4,015,953</u>	<u>32,968,466</u>	<u>2,439,289</u>
\$	<u>588,443</u>	<u>7,971,073</u>	<u>21,115,247</u>	<u>7,059,551</u>	<u>44,822,103</u>	<u>10,929,656</u>
	4.7%	7.8%	7.3%	7.8%	6.2%	6.6%

**Governmental Activities Tax Revenue by Source**  
**Last Ten Fiscal Years**  
**(modified accrual basis of accounting)**

	Fiscal Year				
	2011	2012	2013	2014	2015
Real property	\$ 51,703,328	\$ 52,321,058	\$ 52,523,333	\$ 56,668,858	\$ 59,628,262
Personal property	9,133,899	9,475,950	10,375,908	10,749,146	11,819,907
Other	1,776,378	1,721,390	1,600,577	1,734,350	1,865,741
Total property taxes	<u>\$ 62,613,605</u>	<u>\$ 63,518,398</u>	<u>\$ 64,499,818</u>	<u>\$ 69,152,354</u>	<u>\$ 73,313,910</u>
Sales	\$ 7,305,186	\$ 7,210,697	\$ 7,811,499	\$ 7,581,829	\$ 7,555,344
Business licenses	2,759,079	2,931,782	2,957,117	3,110,196	3,075,033
Meals	2,584,054	2,894,531	3,094,965	3,315,080	3,406,893
Other	3,397,580	3,556,442	3,653,096	3,695,896	3,906,916
Total other local taxes	<u>\$ 16,045,899</u>	<u>\$ 16,593,452</u>	<u>\$ 17,516,677</u>	<u>\$ 17,703,001</u>	<u>\$ 17,944,186</u>
Total tax revenues	<u>\$ 78,659,504</u>	<u>\$ 80,111,850</u>	<u>\$ 82,016,495</u>	<u>\$ 86,855,355</u>	<u>\$ 91,258,096</u>

  

	Fiscal Year				
	2016	2017	2018	2019	2020
Real property	\$ 62,822,691	\$ 64,772,066	\$ 67,854,301	\$ 70,202,780	\$ 73,986,067
Personal property	11,931,371	12,283,198	13,437,344	13,818,310	15,427,733
Other	2,016,630	1,367,381	2,356,787	2,006,413	2,326,064
Total property taxes	<u>\$ 76,770,692</u>	<u>\$ 78,422,645</u>	<u>\$ 83,648,432</u>	<u>\$ 86,027,503</u>	<u>\$ 91,739,864</u>
Sales	\$ 8,055,065	\$ 8,489,013	\$ 7,136,019	\$ 8,981,502	\$ 10,358,471
Business licenses	3,290,009	3,549,629	3,594,471	4,112,321	4,481,252
Meals	3,728,988	3,944,186	4,185,343	4,421,024	4,244,380
Other	4,049,060	4,179,227	3,963,153	4,253,225	4,801,084
Total other local taxes	<u>\$ 19,123,122</u>	<u>\$ 20,162,055</u>	<u>\$ 18,878,986</u>	<u>\$ 21,768,072</u>	<u>\$ 23,885,187</u>
Total tax revenues	<u>\$ 95,893,814</u>	<u>\$ 98,584,700</u>	<u>\$ 102,527,418</u>	<u>\$ 107,795,575</u>	<u>\$ 115,625,051</u>

Source: City of Manassas Comprehensive Annual Financial Report

Assessed Value and Estimated Actual Value of Taxable Property  
Last Ten Years

Tax Year	Real Property			Total Direct Tax Rate	Real & Personal Property Public Service	Personal Property		Total Assessed & Actual Value	Total Taxable Assessed & Actual Value
	Residential	Commercial	Tax Exempt			Tangible Personal Property	Machinery & Tools		
2011	2,249,477,700	1,547,273,200	795,895,200	1.472	77,741,857	278,268,715	842,460,300	5,791,116,972	4,995,221,772
2012	2,328,941,100	1,583,564,200	764,169,200	1.395	76,551,752	287,608,935	705,817,165	5,746,652,352	4,982,483,152
2013	2,491,207,000	1,613,906,800	678,874,300	1.366	72,399,245	314,472,263	752,309,575	5,923,169,183	5,244,294,883
2014	2,653,025,300	1,533,191,100	680,361,100	1.393	73,142,019	320,210,094	759,133,720	6,019,063,333	5,338,702,233
2015	2,774,454,700	1,653,210,000	707,811,100	1.368	90,146,639	329,700,680	770,440,390	6,325,763,509	5,617,952,409
2016	2,915,314,100	1,698,553,200	750,641,100	1.388	104,485,326	343,870,765	709,057,065	6,521,921,556	5,771,280,456
2017	3,000,312,000	1,714,687,700	752,803,800	1.403	122,124,893	352,664,077	711,304,770	6,653,897,240	5,901,093,440
2018	3,074,547,700	1,733,207,300	801,341,500	1.440	130,530,000	362,010,910	708,224,590	6,809,862,000	6,008,520,500
2019	3,174,398,300	1,714,622,100	798,982,200	1.460	106,921,207	373,471,810	700,545,390	6,868,941,007	6,069,958,807
2020	3,340,809,700	1,722,936,300	805,217,200	1.480	107,612,030	394,334,890	528,424,390	6,899,334,510	6,094,117,310

Source: City of Manassas Commissioner of the Revenue  
Virginia Department of Taxation Annual Reports

Notes: Property is assessed at actual value; therefore, the assessed values are equal to actual values.

Property in the City is reassessed each year.

Tax rates are per \$100 of assessed value.

Real Property is assessed on January 1 preceeding the fiscal year which begins July 1, except for tax year 2011 as noted below.

Effective January 1, 2011, the City changed the real property tax year to the fiscal year ending June 30.

For the transition, tax year 2011 is a six month tax year ending 6/30/2011, and the tax rate is one half of the 2010 rate. 2010 real property values were used for the 2011 short tax year (plus supplements, minus abatements, etc).

Property Tax Rates  
Last Ten Years

Tax Year	General	Fire Rescue Levy	Total Direct Real Property	Personal Property	Machinery and Tools
2011	1.318	0.154	1.472	3.250	2.100
2012	1.226	0.169	1.395	3.250	2.100
2013	1.192	0.174	1.366	3.250	2.100
2014	1.211	0.182	1.393	3.250	2.100
2015	1.190	0.178	1.368	3.250	2.100
2016	1.210	0.178	1.388	3.250	2.100
2017	1.220	0.183	1.403	3.250	2.100
2018	1.253	0.187	1.440	3.600	2.100
2019	1.268	0.192	1.460	3.600	2.100
2020	1.283	0.197	1.480	3.600	2.100

Source: City of Manassas Commissioner of the Revenue

Notes: Tax rates are per \$100 of assessed value.

Effective January 1, 2011, the City changed the tax year to the fiscal year ending June 30.

For the transition, tax year 2011 is a six month tax year and the tax rate was half of the 2010 rate.

Owens Brooke is a special taxing district in addition to the real property tax noted above.

Business personal property and computer equipment is taxed at different rates than the personal property rate noted above.

Semiconductor manufacturing machinery & tools is taxed at a different rate than that noted above.

*Go to [www.manassacity.org](http://www.manassacity.org) for more detailed tax rate information*

Principal Real Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	2020			2011		
	Taxable Real Property Assessed Value	Rank	Percentage of Total Taxable Real Property Assessed Value	Taxable Real Property Assessed Value	Rank	Percentage of Total Taxable Real Property Assessed Value
Micron Technology	\$ 98,066,200	1	1.9%	\$ 87,505,000	2	2.3%
Lockheed Martin	85,410,700	2	1.7%	92,379,200	1	2.4%
UDR Wellington Place	58,529,700	3	1.2%	50,544,000	3	1.3%
Battery Heights Associates	48,378,700	4	1.0%	45,126,100	4	1.2%
Davis Ford Crossing, LLC	38,744,800	5	0.8%	26,163,900	7	0.7%
Wellington Station Owner LLC	32,602,500	6	0.6%			
Hastings Marketplace Owner LLC	31,957,200	7	0.6%			
Manassas Gateway LLC	29,442,500	8	0.6%			
Prince William Hospital Corp.	29,216,700	9	0.6%	28,956,000	6	0.8%
Fairfield Village Square	26,348,800	10	0.5%			
Verizon				35,307,046	5	0.9%
Wellington/Hastings				23,397,700	8	0.6%
BOIII, LLC				18,016,100	9	0.5%
Liberia Development Corp				17,911,600	10	0.5%
Totals	\$ <u>478,697,800</u>		<u>9.5%</u>	\$ <u>425,306,646</u>		<u>11.2%</u>

Source: City of Manassas Commissioner of the Revenue

Notes: Total Taxable Real Property Assessed values were obtained from Table 7 (excludes tax exempt and public service):

\$3,796,750,900 - 2011

\$5,063,746,000 - 2020

Real Property Tax Levies  
Last Ten Years

Tax Year	Total Tax Levy for Tax Year	Fiscal Year for which Tax Levy Applies					
		2011	2012	2013	2014	2015	2016
2010	\$ 26,130,490	\$ 26,130,490	\$ -	\$ -	\$ -	\$ -	\$ -
2011	26,008,807	26,008,807	-	-	-	-	-
2012	52,254,647	-	52,254,647	-	-	-	-
2013	52,668,751	-	-	52,668,751	-	-	-
2014	56,428,143	-	-	-	56,428,143	-	-
2015	59,630,272	-	-	-	-	59,630,272	-
2016	62,924,270	-	-	-	-	-	62,924,270
2017	64,894,082	-	-	-	-	-	-
2018	69,576,985	-	-	-	-	-	-
2019	71,545,244	-	-	-	-	-	-
2020	75,128,654	-	-	-	-	-	-
Total Levy for Fiscal Year	\$	<u>52,139,297</u>	<u>\$ 52,254,647</u>	<u>\$ 52,668,751</u>	<u>\$ 56,428,143</u>	<u>\$ 59,630,272</u>	<u>\$ 62,924,270</u>

Table 10-a

Real Property Tax Levies and Collections  
Last Ten Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Delinquent Taxes	
		Amount	Percentage of Levy		Amount	Percentage of Levy	Amount	Percentage of Levy
2011	\$ 52,139,297	\$ 50,353,653	96.58%	\$ 1,785,596	\$ 52,139,249	100.00%	\$ 1,785,644	3.42%
2012	52,254,647	50,861,085	97.33%	1,393,471	52,254,556	100.00%	1,393,562	2.67%
2013	52,668,751	51,440,592	97.67%	1,227,729	52,668,321	100.00%	1,228,159	2.33%
2014	56,428,143	55,060,273	97.58%	1,032,831	56,093,104	99.41%	1,367,870	2.42%
2015	59,630,272	58,540,515	98.17%	1,080,816	59,621,331	99.99%	1,089,757	1.83%
2016	62,924,270	61,837,236	98.27%	1,077,079	62,914,315	99.98%	1,087,034	1.73%
2017	64,894,082	63,227,350	97.43%	1,601,310	64,828,660	99.90%	1,666,732	2.57%
2018	69,576,985	68,393,375	98.30%	1,066,400	69,459,775	99.83%	1,183,610	1.70%
2019	71,545,244	70,483,643	98.52%	860,907	71,344,550	99.72%	1,061,601	1.48%
2020	75,128,654	73,742,376	98.15%	-	73,742,376	98.15%	1,386,278	1.85%

Source: City of Manassas Finance Department, Commissioner of the Revenue, and City Treasurer  
 Note: Tax Levy reported is based on the original assessed value attained on fiscal year end of each year.  
 Delinquent taxes reflect the amount delinquent as of fiscal year end for the initial year levied.



Real Property Tax Levies  
Last Ten Years

Fiscal Year for which Tax Levy Applies					Tax Year
2017	2018	2019	2020		
\$ -	\$ -	\$ -	\$ -	-	2010
-	-	-	-	-	2011
-	-	-	-	-	2012
-	-	-	-	-	2013
-	-	-	-	-	2014
-	-	-	-	-	2015
-	-	-	-	-	2016
64,894,082	-	-	-	-	2017
-	69,576,985	-	-	-	2018
-	-	71,545,244	-	-	2019
-	-	-	75,128,654	-	2020
<u>\$ 64,894,082</u>	<u>\$ 69,576,985</u>	<u>\$ 71,545,244</u>	<u>\$ 75,128,654</u>		

Source: City of Manassas Commission of the Revenue

Notes: The taxes are due June 5 and December 5.  
 Effective January 1, 2011, the City changed the tax year to the fiscal year ending June 30.  
 For the transition, tax year 2011 is a six-month tax year and therefore the levy for tax year 2011 is about one half the amount of the previous and subsequent levies.  
 The taxes for tax year 2011 were due May 2011.  
 Beginning with tax year 2012, the tax year begins July 1 and ends June 30.  
 Beginning with the Tax Year 2012, the two payments for the tax year (December 5 and June 5) are both due in the fiscal year.  
 Beginning in Tax Year 2008, the schedule includes the Fire and Rescue Tax Levy.  
 Tax year 2011 began January 1, 2011 and ended June 30, 2011  
 Tax year 2012 began July 1, 2011 and ended June 30, 2012  
 Tax year 2013 began July 1, 2012 and ended June 30, 2013  
 Tax year 2014 began July 1, 2013 and ended June 30, 2014  
 Tax year 2015 began July 1, 2014 and ended June 30, 2015  
 Tax year 2016 began July 1, 2015 and ended June 30, 2016  
 Tax year 2017 began July 1, 2016 and ended June 30, 2017  
 Tax year 2018 began July 1, 2017 and ended June 30, 2018  
 Tax year 2019 began July 1, 2018 and ended June 30, 2019  
 Tax year 2020 began July 1, 2019 and ended June 30, 2020

Ratios of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	Governmental Activities			Business-Type Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	State Literary Loans	Capital Leases	General Obligation Bonds	Other Obligations			
2011	\$ 56,399,910	\$ 225,000	\$ 1,150,534	\$ 30,603,393	\$ -	88,378,837	4.68%	2,246
2012	51,881,400	-	828,023	28,260,978	-	80,970,401	4.12%	1,987
2013	49,370,944	-	659,593	26,628,741	-	76,659,278	3.88%	1,837
2014	52,403,935	-	401,974	27,922,083	-	80,727,992	3.95%	1,918
2015	88,280,016	-	156,427	27,963,701	1,568,000	117,968,144	5.61%	2,825
2016	81,871,780	-	78,953	25,776,513	1,568,000	109,295,246	5.13%	2,635
2017	91,902,652	-	149,686	32,005,136	-	124,057,474	5.65%	2,989
2018	84,473,285	-	100,024	29,468,358	-	114,041,667	5.01%	2,739
2019	108,445,333	-	50,561	51,685,507	-	160,181,401	6.92%	3,899
2020	102,475,769	-	-	49,510,553	-	151,986,322	n/a	n/a

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Details of the City's outstanding debt can be found in the notes to the financial statements.  
Outstanding Bonds include bond premium.

Personal income and population data is found in Table 14.

n/a = not available

**Ratios of General Bonded Debt Outstanding Supported by Taxpayers  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Outstanding General Obligation Bonds</b>	<b>Outstanding State Literary Loans</b>	<b>Total Outstanding Bonds Supported by Taxpayers</b>	<b>Percentage of Actual Value of Real Property</b>	<b>Outstanding Bonds Per Capita</b>
2011	\$ 87,003,303	\$ 225,000	\$ 87,228,303	2.30%	2,216
2012	80,142,378	-	80,142,378	2.05%	1,967
2013	75,999,685	-	75,999,685	1.85%	1,821
2014	80,326,018	-	80,326,018	1.92%	1,909
2015	116,243,717	-	116,243,717	2.63%	2,783
2016	107,648,293	-	107,648,293	2.33%	2,595
2017	123,907,788	-	123,907,788	2.63%	2,986
2018	113,941,643	-	113,941,643	2.37%	2,736
2019	160,130,840	-	160,130,840	3.28%	3,898
2020	151,986,322	-	151,986,322	3.00%	n/a

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Details of the City's outstanding debt can be found in the notes to the financial statements.  
Taxable Assessed and Actual Value of Real Property is found in Table 7.

Calculation excludes tax exempt, public service and personal property.

Population data is found in Table 14.

n/a = not available

**Legal Debt Margin Information  
Last Ten Fiscal Years**

	Fiscal Year				
	2011	2012	2013	2014	2015
Debt limit	\$ 379,675,090	\$ 391,250,530	\$ 410,511,380	\$ 418,621,640	\$ 442,766,470
Total net debt applicable to limit	84,095,692	77,180,398	73,208,336	70,602,089	107,394,064
Legal debt margin	<u>\$ 295,579,398</u>	<u>\$ 314,070,132</u>	<u>\$ 337,303,044</u>	<u>\$ 348,019,551</u>	<u>\$ 335,372,406</u>
Total net debt applicable to limit as a percent of debt limit	22.15%	19.73%	17.83%	16.87%	24.26%

Source: City of Manassas Comprehensive Annual Financial Report  
 Notes: The debt limit is ten percent of the total assessed real property value subject to taxation found in Table 7.  
 The calculation excludes public service and tax exempt property.  
 Under Virginia statute, the City's outstanding obligation debt may not exceed ten percent of the assessed valuation of the real estate in the city subject to taxation.  
 The debt applicable to the debt margin is the primary government's general obligation bonds and library literacy loans found in Table 11 (net of outstanding bond premiums included in Table 11).  
 Effective January 1, 2011, the City changed the real property tax year to the fiscal year ending June 30.  
 For the transition, tax year 2011 is a six month tax year and the 2010 real property assessments, as adjusted, were used for tax billings at one-half of the 2010 tax rate.

Legal Debt Margin Information  
Last Ten Fiscal Years

	Fiscal Year				
	2016	2017	2018	2019	2020
Debt limit	\$ 461,386,730	\$ 471,499,970	\$ 480,775,500	\$ 488,902,040	\$ 506,374,600
Total net debt applicable to limit	99,374,521	113,000,577	103,824,209	145,202,358	138,146,973
Legal debt margin	<u>\$ 362,012,209</u>	<u>\$ 358,499,393</u>	<u>\$ 376,951,291</u>	<u>\$ 343,699,682</u>	<u>\$ 368,227,627</u>
Total net debt applicable to limit as a percent of debt limit	21.54%	23.97%	21.60%	29.70%	27.28%

Legal Debt Margin Calculation for Fiscal Year 2020

Real property assessed value January 1, 2019, used for FY2020 (7/1/2019 - 6/30/2020)	\$ 5,868,963,200
Less exempt real property assessed value	<u>(805,217,200)</u>
Total taxable real property assessed value	5,063,746,000
Debt limit (10% of taxable real property assessed value)	506,374,600
Total net debt applicable to limit June 30, 2020	<u>138,146,973</u>
Legal debt margin	<u>\$ 368,227,627</u>

**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

<b>Year</b>	<b>Population (1)</b>	<b>Personal Income (5)</b>	<b>Per Capita Personal Income (2)</b>	<b>School Enrollment (3)</b>	<b>Unemployment Rate (4)</b>
2011	39,358	\$ 1,888,948,000	\$ 47,994	6,936	6.1%
2012	40,742	1,965,150,000	48,234	7,104	5.6%
2013	41,725	1,973,426,000	47,296	7,220	5.4%
2014	42,081	2,042,822,000	48,545	7,218	5.0%
2015	41,764	2,101,356,000	50,315	7,442	4.1%
2016	41,483	2,128,617,000	51,313	7,678	3.4%
2017	41,501	2,196,606,000	52,929	7,771	3.4%
2018	41,641	2,276,430,000	54,668	7,695	2.8%
2019	41,085	2,315,797,000	56,366	7,613	2.6%
2020	n/a	n/a	n/a	7,778	8.8%

Source: (1) U. S. Census Bureau  
(2) U. S. Department of Commerce, Bureau of Economic Analysis for Prince William,  
Manassas and Manassas Park, VA  
(3) Manassas City Public Schools  
(4) U. S. Department of Labor, Bureau of Labor Statistics  
(5) Based on population and per capita income estimates

Note: n/a = not available

Principal Employers  
Current Year and Nine Years Ago

Employer	2019			2010		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,511	1	6.9%	1,700	1	8.5%
Novant Health UVA Health System	1,297	2	5.9%	1,300	3	6.5%
Manassas City Public Schools (FTE)	1,181	3	5.4%	972	4	4.9%
Lockheed Martin	1,061	4	4.8%	1,371	2	6.9%
City of Manassas (FTE)	493	5	2.3%	456	5	2.3%
American Disposal Service	444	6	2.0%			
Aurora Flight Sciences	415	7	1.9%	120	9	0.6%
BAE Systems	370	8	1.7%	330	6	1.7%
S.W.I.F.T.	318	9	1.5%			
ARS (American Residential Svcs)	197	10	0.9%			
Didlake, Inc				165	7	0.8%
E.E. Wine				160	8	0.8%
CGI (Oberon Assoc.)				106	10	0.5%
Totals	<u>7,287</u>		<u>33.29%</u>	<u>6,680</u>		<u>33.5%</u>
Total City Employment	21,888					

Sources: City of Manassas Economic Development Department and Community Development Department  
Virginia Employment Commission

Notes: Calendar year 2019 is the most current year available  
FTE - full time equivalents

Full-time Equivalent City Government Employees by Function  
Last Ten Fiscal Years

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
City Manager	2.00	2.00	8.00	8.00	10.00	10.00	11.00	12.00	5.00	5.00
City Attorney (1)	-	-	-	-	-	-	-	-	1.00	2.00
Voter Registration	2.05	2.05	2.05	2.05	2.05	2.05	2.15	2.75	2.75	3.00
Treasurer	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Commissioner of the Revenue	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Finance and Administration	30.05	30.55	27.05	27.30	25.30	25.30	26.30	25.30	26.30	27.55
Human Resources (2)	-	-	-	-	-	-	-	-	7.00	7.00
<b>Public Safety</b>										
Police	120.75	127.00	127.00	127.25	127.25	126.50	127.00	129.25	130.25	130.25
Fire and Rescue	46.00	59.00	60.00	60.00	60.00	60.00	62.00	64.00	66.00	66.00
<b>Public Works</b>	48.50	49.50	49.50	50.50	50.50	51.50	53.00	46.00	46.00	46.00
<b>Engineering (3)</b>								14.00	14.00	9.00
<b>Culture, Recreation, Development</b>										
Museum System (4)	4.50	5.50	6.50	6.50	6.50	6.50	6.50	-	-	-
Community Development	26.25	28.25	27.25	27.25	27.25	27.25	27.25	33.75	34.25	35.25
Economic Development	-	-	-	2.50	2.50	2.50	2.50	2.50	3.00	3.00
<b>Health and Human Services</b>										
Social Services	37.11	36.11	37.48	37.48	37.48	37.48	37.48	37.98	37.00	40.00
<b>Utilities</b>										
Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Water	27.50	27.50	27.50	27.50	27.50	27.50	27.50	26.00	26.00	28.00
Electric	54.00	54.00	54.00	54.00	54.00	54.00	53.00	49.00	49.00	52.00
Airport	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vehicle Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
<b>Total primary government</b>	<b>445.71</b>	<b>468.46</b>	<b>473.33</b>	<b>478.33</b>	<b>478.33</b>	<b>478.58</b>	<b>483.68</b>	<b>490.53</b>	<b>495.55</b>	<b>501.05</b>

Source: City of Manassas Annual Operating Budget

(1) New City Attorney department was established in FY19

(2) Separate Human Resources department was established in FY19

(3) Separate Engineering department was established in FY18, with staff from Utilities and Public Works.

(4) Museum staff are included in new Parks, Culture & Recreation department under Community Development FY18.



Operating Indicators by Function  
Last Ten Fiscal Years

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
General Government										
Business licenses issued	2,700	2,600	2,600	2,600	2,600	2,775	2,750	2,407	2,449	2,374
Property returns processed	31,500	31,500	32,500	35,000	34,000	37,081	37,343	39,676	36,776	44,157
Public Safety										
Traffic citations	5,500	5,500	6,750	8,500	8,400	6,000	7,000	7,000	6,340	5,993
Criminal arrests	3,000	2,500	2,500	2,775	3,000	2,000	2,100	2,150	2,310	2,014
Police calls for service	65,000	60,000	60,000	61,000	63,000	55,000	58,000	57,000	56,371	64,746
Engineering										
Site plans reviewed	20	20	30	40	55	64	67	70	96	107
Public Works										
Building permits issued	400	400	450	500	570	476	537	1,288	1,040	457
Acres mowed	361	365	365	365	365	365	365	365	370	375
Health and Human Services										
Family services										
Customers served (3)	78,000	75,000	90,300	96,100	121,837	111,941	97,115	41,422	34,984	26,769
Section 8 vouchers/mo.	302	327	306	306	288	295	290	294	303	288
Sewer Utility										
Wastewater processed (1)	2.20	2.23	2.31	2.48	2.39	2.36	2.20	2.20	2.50	2.30
Water Utility										
Drinking water produced (1)	4.50	4.52	4.61	4.70	4.74	4.70	4.68	4.41	4.20	4.40
Electric Utility										
Load management savings	\$1.5M	\$648K	\$702K	\$731K	\$871K	\$1.2M	\$1.8M	\$2.3M	\$2.6M	\$1.6M
Airport										
Total operations (2)	92,394	86,337	83,180	79,616	79,550	83,815	89,654	80,714	83,130	75,316
Based aircraft	402	406	423	418	418	410	410	389	395	392
Information Technology										
Devices supported	1,320	1,325	1,325	1,340	1,340	1,330	1,461	1,461	1,461	1,453
Visitors to city website	990,000	500,000	1,000,000	1,000,000	1,200,000	1,200,000	1,121,558	927,146	1,002,647	1,192,718

Source: City of Manassas Annual Operating Budget

Notes: n/a = not available

(1) Billions of gallons per year

(2) Take-offs and landings

(3) On-line applications decreased figures starting in FY18.

**Capital Asset Statistics by Function  
Last Ten Fiscal Years**

Function	Fiscal Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
<b>General Government</b>										
City Hall	1	1	1	1	1	1	1	1	1	1
Town Hall	1	1	1	1	1	1	1	1	1	1
Parking lots (in spaces)	827	827	827	827	827	827	827	827	825	825
Vehicles in fleet	441	452	447	446	448	449	457	463	462	482
<b>Public Safety</b>										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	1	1	1	1	1	1	1	1	1	1
Rescue stations	1	1	1	1	1	1	1	1	1	1
<b>Public Works</b>										
Streets (miles)	243	244	244	244	245	249	249	249	249	255
Street lights	2,952	2,979	2,979	3,062	2,719	3,045	3,045	3,065	2,901	2,903
Traffic signals (5)	55	58	62	62	62	62	62	62	62	63
<b>Culture, Recreation, Development</b>										
Museums	1	1	1	1	1	1	1	1	1	1
Restored historic buildings:										
Railroad Depot	1	1	1	1	1	1	1	1	1	1
Candy Factory	1	1	1	1	1	1	1	1	1	1
Parks (3)	12	12	12	12	12	12	17	17	17	18
Park acreage (3)	194	194	194	194	194	194	234	234	271	264
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts (3)	22	22	22	22	22	22	22	22	22	23
Skate parks	1	1	1	1	1	1	1	1	1	1
Outdoor pavilion	1	1	1	1	1	1	1	1	1	1
<b>Sewer Utility</b>										
Sewer main (miles)	125	125	115	115	115	142	142	142	142	142
Storm sewers (miles)	72	72	72	72	72	72	72	72	72	72
Treatment capacity (1)	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	8.69	9.19
<b>Water Utility</b>										
Water connections	10,911	10,918	10,997	11,104	11,178	11,200	11,242	11,272	11,385	11,437
Water mains (miles)	152	152	152	152	152	170	170	170	170	170
Water plant capacity (1)	14	14	14	14	14	14	14	14	14	14
<b>Electric Utility</b>										
Distribution stations	6	6	6	6	6	6	6	6	6	6
Peaking generators	19	19	19	20	20	20	20	20	17	17
Electric capacity (2)	41	41	41	40	40	40	40	40	34	36
<b>Airport</b>										
Airport acreage (4)	904	904	904	904	897	897	891	891	891	891
Number of runways	2	2	2	2	2	2	2	2	2	2

Source: City of Manassas Finance, Public Works, Utilities, Vehicle Maintenance, and Parks Culture Recreation Departments

Notes: (1) Millions of gallons per day

(2) Megawatts

(3) FY17 parks assessment added historic sites to parks definition as passive recreation sites. Tennis courts include school sites.

(4) Airport parcel map updated with FAA in FY19.

(5) Prior year data for traffic signals was corrected in FY20.