

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.

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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

Table 1

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

	Fiscal Year				
	2007	2008	2009	2010	2011
Governmental activities					
Net investment in capital assets	\$ 183,920,923	\$ 184,501,768	\$ 188,286,143	\$ 187,167,835	\$ 187,046,616
Restricted	3,755,019	3,171,524	2,837,832	1,905,999	4,863,154
Unrestricted	(26,811,818)	(19,420,422)	(19,205,279)	(16,284,557)	(13,758,457)
Total governmental activities net position	<u>\$ 160,864,124</u>	<u>\$ 168,252,870</u>	<u>\$ 171,918,696</u>	<u>\$ 172,789,277</u>	<u>\$ 178,151,313</u>
Business-type activities					
Invested in capital assets,					
Net investment in capital assets	\$ 62,407,803	\$ 72,380,276	\$ 70,188,507	\$ 76,572,357	\$ 74,485,176
Restricted	2,521,141	343,478	354,727	54,724	3,060,310
Unrestricted	24,797,184	24,896,047	28,630,117	34,206,399	45,688,265
Total business-type activities net position	<u>\$ 89,726,128</u>	<u>\$ 97,619,801</u>	<u>\$ 99,173,351</u>	<u>\$ 110,833,480</u>	<u>\$ 123,233,751</u>
Total primary government					
Net investment in capital assets	\$ 246,328,726	\$ 256,882,044	\$ 258,474,650	\$ 263,740,192	\$ 261,531,792
Restricted	6,276,160	3,515,002	3,192,559	1,960,723	7,923,464
Unrestricted	(2,014,634)	5,475,625	9,424,838	17,921,842	31,929,808
Total primary government net position	<u>\$ 250,590,252</u>	<u>\$ 265,872,671</u>	<u>\$ 271,092,047</u>	<u>\$ 283,622,757</u>	<u>\$ 301,385,064</u>
Component unit - Manassas City Public Schools					
Net investment in capital assets	\$ 63,715,611	\$ 61,416,111	\$ 57,277,879	\$ 53,900,305	\$ 51,214,420
Restricted	1,527,377	-	-	-	-
Unrestricted	6,525,451	4,637,838	3,007,722	3,785,225	4,788,337
Total component unit net position	<u>\$ 71,768,439</u>	<u>\$ 66,053,949</u>	<u>\$ 60,285,601</u>	<u>\$ 57,685,530</u>	<u>\$ 56,002,757</u>
Total reporting unit					
Net investment in capital assets	\$ 256,220,662	\$ 268,562,880	\$ 270,383,099	\$ 274,972,222	\$ 273,768,712
Restricted	7,803,537	3,515,002	3,192,559	1,960,723	8,023,464
Unrestricted	58,334,492	59,848,738	57,801,990	64,375,342	75,595,645
Total reporting unit net position	<u>\$ 322,358,691</u>	<u>\$ 331,926,620</u>	<u>\$ 331,377,648</u>	<u>\$ 341,308,287</u>	<u>\$ 357,387,821</u>

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Fiscal years 2006 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 \$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 in FY 2011, \$42,668,275 in FY 2010, \$45,369,430 in FY 2009, \$49,735,275 in FY 2008 and \$53,823,675 in FY 2007.

CITY OF MANASSAS, VIRGINIA

Table 1

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

Fiscal Year				
2012	2013	2014	2015	2016
\$ 190,610,490	\$ 192,612,544	\$ 239,215,472	\$ 237,659,136	\$ 238,106,151
681,134	100,000	100,000	961,775	321,190
(5,238,442)	(2,884,806)	(2,607,237)	(59,515,691)	(44,183,664)
<u>\$ 186,053,182</u>	<u>\$ 189,827,738</u>	<u>\$ 236,708,235</u>	<u>\$ 179,105,220</u>	<u>\$ 194,243,677</u>
\$ 82,091,882	\$ 88,046,880	\$ 86,301,566	\$ 91,017,431	\$ 90,521,955
-	-	-	1,116,832	1,170,439
51,375,758	51,403,397	44,362,216	41,786,999	42,640,924
<u>\$ 133,467,640</u>	<u>\$ 139,450,277</u>	<u>\$ 130,663,782</u>	<u>\$ 133,921,262</u>	<u>\$ 134,333,318</u>
\$ 272,702,372	\$ 280,659,424	\$ 325,517,038	\$ 328,676,567	\$ 328,628,106
681,134	100,000	100,000	2,078,607	1,491,629
46,137,316	48,518,591	41,754,979	(17,728,692)	(1,542,740)
<u>\$ 319,520,822</u>	<u>\$ 329,278,015</u>	<u>\$ 367,372,017</u>	<u>\$ 313,026,482</u>	<u>\$ 328,576,995</u>
\$ 49,095,596	\$ 46,206,590	\$ 46,519,834	\$ 50,714,094	\$ 74,381,016
-	-	3,535,677	35,840,374	11,233,318
4,598,515	4,343,729	5,504,087	(84,983,251)	(85,381,758)
<u>\$ 53,694,111</u>	<u>\$ 50,550,319</u>	<u>\$ 55,559,598</u>	<u>\$ 1,571,217</u>	<u>\$ 232,576</u>
\$ 286,415,968	\$ 294,871,514	\$ 340,042,372	\$ 347,183,884	\$ 353,220,439
681,134	100,000	3,635,677	37,918,981	12,724,947
86,117,831	84,856,820	79,253,566	(70,505,166)	(37,135,815)
<u>\$ 373,214,933</u>	<u>\$ 379,828,334</u>	<u>\$ 422,931,615</u>	<u>\$ 314,597,699</u>	<u>\$ 328,809,571</u>

CITY OF MANASSAS, VIRGINIA

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

	Fiscal Year				
	2007	2008	2009	2010	2011
Expenses					
Governmental activities:					
General government	\$ 7,995,896	\$ 8,485,619	\$ 8,600,672	\$ 8,473,478	\$ 8,411,567
Public safety	20,773,741	22,315,459	24,236,806	24,539,618	24,460,979
Public works	10,195,139	10,338,179	9,796,492	9,405,335	8,435,069
Health and welfare	8,730,682	8,657,439	8,435,426	7,973,696	7,490,361
Culture, recreation, development	6,510,141	5,842,629	6,499,227	6,138,833	6,731,424
Education	48,102,935	48,443,875	48,924,698	47,592,844	47,123,718
Interest on long term debt	3,461,780	3,009,189	2,785,179	2,605,659	2,758,789
Bond issuance costs	-	-	-	-	-
Total governmental activities	105,770,314	107,092,389	109,278,500	106,729,463	105,411,907
Business-type activities:					
Electric	55,128,224	59,507,858	61,712,947	51,914,838	59,998,016
Water	7,667,438	7,417,192	7,397,777	6,989,962	6,849,916
Sewer	9,370,635	11,477,209	12,009,823	12,138,037	11,976,128
Airport	2,510,742	2,790,729	3,390,014	3,392,717	3,369,665
Solid Waste	2,655,728	2,656,126	2,815,686	2,868,737	2,957,779
City Square Pavilion	438,519	425,006	298,683	317,848	370,416
Candy Factory	190,157	177,279	198,440	191,763	199,396
Parking Garage	-	-	-	-	-
Stormwater	-	-	-	-	-
Telecommunications	251,989	327,516	675,703	521,024	-
Total business-type activities	78,213,432	84,778,915	88,499,073	78,334,926	85,721,316
Total primary government	\$ 183,983,746	\$ 191,871,304	\$ 197,777,573	\$ 185,064,389	\$ 191,133,223
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 12,533	\$ 91,197	\$ 124,380	\$ 463,437	\$ 769,067
Public safety	2,176,120	2,181,634	1,776,805	1,909,779	1,755,053
Public works	1,363,215	1,061,618	1,294,376	643,891	865,261
Health and welfare	74,298	64,651	65,900	33,348	38,807
Culture, recreation, development	1,037,388	509,641	392,047	406,412	405,456
Operating grants/contributions	9,110,430	11,438,714	9,192,809	8,804,363	11,968,013
Capital grants/contributions	62,500	-	-	-	-
Total governmental activities	13,836,484	15,347,455	12,846,317	12,261,230	15,801,657
Business-type activities:					
Charges for services:					
Electric	58,233,774	61,160,340	63,332,951	54,968,258	63,213,305
Water	8,599,256	8,893,622	9,232,312	10,301,071	10,760,754
Sewer	10,302,215	10,727,954	11,905,882	12,091,738	14,260,452
Airport	1,734,558	1,862,187	1,929,298	2,080,115	2,134,108
Solid Waste	2,523,788	2,597,354	2,772,014	2,896,323	2,916,356
City Square Pavilion	11,249	11,657	13,354	13,526	16,787
Candy Factory	25,600	32,060	30,609	27,984	30,397
Parking Garage	-	-	-	-	-
Stormwater	-	-	-	-	-
Telecommunications	162,512	197,777	386,666	325,228	-
Operating grants/contributions	102,408	80,563	111,479	1,652,441	289,574
Capital grants/contributions	6,740,435	5,474,062	1,277,198	6,612,727	6,019,525
Total business-type activities	88,435,795	91,037,576	90,991,763	90,969,411	99,641,258
Total primary government	\$ 102,272,279	\$ 106,385,031	\$ 103,838,080	\$ 103,230,641	\$ 115,442,915

CITY OF MANASSAS, VIRGINIA

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

Fiscal Year				
2012	2013	2014	2015	2016
\$ 8,339,202	\$ 8,864,313	\$ 8,889,060	\$ 9,713,211	\$ 9,416,657
25,608,165	28,575,011	28,751,948	29,046,682	29,590,090
8,496,181	8,905,254	10,001,107	10,021,004	10,271,259
7,046,876	7,046,417	7,873,882	8,226,526	7,803,369
5,966,162	5,806,374	5,366,949	5,922,737	6,674,897
48,125,649	48,014,667	57,448,414	90297919	53,559,758
2,421,533	2,170,239	2,144,525	2,652,212	2,895,236
-	-	-	456,903	-
106,003,768	109,382,275	120,475,885	156,337,194	120,211,266
65,718,110	61,360,909	66,181,787	49,418,170	39,930,487
7,330,693	8,276,499	7,745,000	6,530,807	7,963,709
12,091,241	12,392,026	12,618,910	12,833,037	13,041,741
3,505,497	3,563,277	3,548,396	4,172,683	4,014,417
3,058,172	3,117,943	3,191,138	3,400,730	3,346,175
345,831	316,921	328,600	302,350	-
212,488	198,263	198,763	198,763	-
38,409	43,863	40,189	42,383	-
-	-	-	348,923	616,603
-	-	-	-	-
92,300,441	89,269,701	93,852,783	77,247,846	68,913,132
\$ 198,304,209	\$ 198,651,976	\$ 214,328,668	\$ 233,585,040	\$ 189,124,398
\$ 1,458,699	\$ 793,268	\$ 965,601	\$ 794,125	\$ 793,509
1,853,608	1,912,366	1,835,901	2,038,460	1,850,687
1,319,174	1,453,769	965,091	632,645	502,017
41,545	36,150	37,549	35,950	35,946
403,140	436,111	602,636	621,092	312,517
11,780,598	7,851,624	7,568,603	7,659,004	7,619,603
-	211,730	46,562,063	2,338,510	3,516,026
16,856,764	12,695,018	58,537,444	14,119,786	14,630,305
65,345,470	61,766,073	63,967,176	49,504,961	41,435,005
11,839,939	10,721,365	9,680,679	9,145,951	9,763,189
14,508,871	14,588,115	14,174,279	14,000,269	13,849,101
2,292,410	2,330,193	2,388,024	2,411,487	2,343,785
3,002,388	3,125,895	3,164,902	3,297,110	3,399,806
22,920	19,764	23,816	26,482	-
27,464	29,484	27,984	27,984	-
2,331	23,064	30,136	28,292	-
-	-	-	582,275	1,170,288
-	-	-	-	-
151,253	90,738	121,607	61,649	126,842
7,008,212	4,764,229	2,254,331	6,730,158	2,591,237
104,201,258	97,458,920	95,832,934	85,816,618	74,679,253
\$ 121,058,022	\$ 110,153,938	\$ 154,370,378	\$ 99,936,404	\$ 89,309,558

CITY OF MANASSAS, VIRGINIA

Table 2, Page 3 of 4

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

	2007	2008	2009	2010	2011
Net revenue (expenses)					
Governmental activities	\$ (91,933,830)	\$ (91,744,934)	\$ (96,432,183)	\$ (94,468,233)	\$ (89,610,250)
Business-type activities	10,222,363	6,258,661	2,492,690	12,634,485	13,919,942
Total primary government	<u>\$ (81,711,467)</u>	<u>\$ (85,486,273)</u>	<u>\$ (93,939,493)</u>	<u>\$ (81,833,748)</u>	<u>\$ (75,690,308)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 79,492,663	\$ 85,077,974	\$ 85,999,880	\$ 77,135,239	\$ 77,640,223
Unrestricted grants	4,082,918	3,993,249	3,933,837	8,117,505	8,204,284
Other	5,963,073	3,149,103	2,991,923	3,252,349	2,594,066
Payment from MCPS	6,827,645	6,287,164	5,774,990	5,637,807	5,410,273
Transfers	792,543	626,190	1,397,379	1,195,914	1,123,440
Total governmental activities	<u>97,158,842</u>	<u>99,133,680</u>	<u>100,098,009</u>	<u>95,338,814</u>	<u>94,972,286</u>
Business-type activities:					
Unrestricted investment earnings	994,381	1,409,308	481,835	115,836	90,745
Other	489,073	851,894	(23,596)	105,722	(486,976)
Transfers	(792,543)	(626,190)	(1,397,379)	(1,195,914)	(1,123,440)
Total business-type activities	<u>690,911</u>	<u>1,635,012</u>	<u>(939,140)</u>	<u>(974,356)</u>	<u>(1,519,671)</u>
Total primary government	<u>\$ 97,849,753</u>	<u>\$ 100,768,692</u>	<u>\$ 99,158,869</u>	<u>\$ 94,364,458</u>	<u>\$ 93,452,615</u>
Changes in Net Position					
Governmental activities	\$ 5,225,012	\$ 7,388,746	\$ 3,665,826	\$ 870,581	\$ 5,362,036
Business-type activities	10,913,274	7,893,673	1,553,550	11,660,129	12,400,271
Total primary government	<u>\$ 16,138,286</u>	<u>\$ 15,282,419</u>	<u>\$ 5,219,376</u>	<u>\$ 12,530,710</u>	<u>\$ 17,762,307</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2003 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 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.

CITY OF MANASSAS, VIRGINIA

Table 2, Page 4 of 4

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

Fiscal Year				
2012	2013	2014	2015	2016
\$ (89,147,004)	\$ (96,687,257)	\$ (61,938,441)	\$ (142,217,408)	\$ (105,580,961)
11,900,817	8,189,219	1,980,151	8,568,772	5,766,121
\$ (77,246,187)	\$ (88,498,038)	\$ (59,958,290)	\$ (133,648,636)	\$ (99,814,840)
\$ 79,587,120	\$ 82,026,887	\$ 86,865,855	\$ 91,654,559	\$ 96,104,367
7,926,918	8,052,773	8,159,679	8,090,939	8,104,957
2,362,609	3,080,490	2,911,774	2,737,775	3,699,314
5,263,956	4,913,003	4,792,911	5,000,876	7,341,400
1,908,270	2,388,660	4,679,697	493,575	5,469,380
97,048,873	100,461,813	107,409,916	107,977,724	120,719,418
60,707	73,908	60,294	51,716	96,549
180,635	108,169	194,033	1,955,666	18,766
(1,908,270)	(2,388,660)	(4,679,697)	(493,575)	(5,469,380)
(1,666,928)	(2,206,583)	(4,425,370)	1,513,807	(5,354,065)
\$ 95,381,945	\$ 98,255,230	\$ 102,984,546	\$ 109,491,531	\$ 115,365,353
\$ 7,901,869	\$ 3,774,556	\$ 45,471,475	\$ (34,239,684)	\$ 15,138,457
10,233,889	5,982,636	(2,445,219)	10,082,579	412,056
\$ 18,135,758	\$ 9,757,192	\$ 43,026,256	\$ (24,157,105)	\$ 15,550,513

CITY OF MANASSAS, VIRGINIA

Table 3

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

	Fiscal Year				
	2007	2008	2009	2010	2011
Primary Government:					
Governmental activities:					
General government	\$ 320,434	\$ 422,049	\$ 465,871	\$ 778,728	\$ 1,025,292
Public safety	3,919,782	4,067,101	3,369,305	2,876,241	3,027,236
Public works	4,602,690	6,587,453	5,052,596	4,771,216	7,521,426
Health and welfare	3,888,690	3,761,211	3,566,498	3,428,633	3,317,247
Culture, recreation, development	1,104,888	509,641	392,047	406,412	910,456
Total governmental activities	13,836,484	15,347,455	12,846,317	12,261,230	15,801,657
Business-type activities:					
Electric	60,949,683	61,977,984	63,332,951	54,974,184	64,622,214
Water	8,599,256	8,893,622	9,251,337	10,301,972	13,859,866
Sewer	10,302,215	10,727,954	11,905,882	12,091,738	14,260,452
Airport	5,005,591	5,213,933	2,736,432	9,073,997	3,439,671
Solid waste	2,530,451	2,605,861	2,780,120	2,902,852	2,922,060
Stormwater	-	-	-	-	-
Other business-type activities	199,361	241,494	430,629	366,738	47,184
Total business-type activities	87,586,557	89,660,848	90,437,351	89,711,481	99,151,447
Total primary government	\$ 101,423,041	\$ 105,008,303	\$ 103,283,668	\$ 101,972,711	\$ 114,953,104
Component unit:					
Manassas city public schools	\$ 37,825,783	\$ 39,178,665	\$ 41,451,188	\$ 41,209,426	\$ 41,674,204
Total component unit	\$ 37,825,783	\$ 39,178,665	\$ 41,451,188	\$ 41,209,426	\$ 41,674,204

	Fiscal Year				
	2012	2013	2014	2015	2016
Primary Government:					
Governmental activities:					
General government	\$ 1,718,270	\$ 1,078,275	\$ 1,249,770	\$ 1,109,629	\$ 1,094,316
Public safety	6,681,747	3,450,067	2,415,567	2,519,179	2,272,860
Public works	4,717,284	5,046,339	51,042,204	6,512,926	7,694,846
Health and welfare	3,320,815	2,671,226	3,222,267	3,321,128	3,207,416
Culture, recreation, development	418,648	449,111	607,636	656,924	360,867
Total governmental activities	16,856,764	12,695,018	58,537,444	14,119,786	14,630,305
Business-type activities:					
Electric	65,993,354	61,801,837	63,967,176	49,191,776	41,435,005
Water	16,065,286	10,755,883	9,777,191	9,178,718	10,249,905
Sewer	14,572,682	14,588,115	14,194,383	14,050,269	14,191,079
Airport	4,240,026	7,030,452	4,639,027	8,694,904	4,205,969
Solid waste	3,008,923	3,135,325	3,173,221	3,305,418	3,408,207
Stormwater	-	-	-	582,275	1,189,088
Other business-type activities	52,715	72,312	81,936	82,758	-
Total business-type activities	103,932,986	97,383,924	95,832,934	85,086,118	74,679,253
Total primary government	\$ 120,789,750	\$ 110,078,942	\$ 154,370,378	\$ 99,205,904	\$ 89,309,558
Component unit:					
Manassas city public schools	\$ 45,070,026	\$ 49,018,321	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434
Total component unit	\$ 45,070,026	\$ 49,018,321	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434

Source: City of Manassas Comprehensive Annual Financial Report

CITY OF MANASSAS, VIRGINIA

Table 4

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

	Fiscal Year					
	2007	2008	2009	2010		
Pre-GASB 54 implementation:						
General fund						
Reserved	\$ 3,301,206	\$ 4,498,123	\$ 4,135,238	\$ 4,867,143		
Unreserved, designated	2,800,921	3,231,404	2,645,900	2,245,748		
Unreserved, undesignated	14,052,538	11,407,179	12,194,000	13,891,163		
Total general fund	<u>\$ 20,154,665</u>	<u>\$ 19,136,706</u>	<u>\$ 18,975,138</u>	<u>\$ 21,004,054</u>		
All other governmental funds						
Reserved	\$ 7,443,946	\$ 4,920,000	\$ 3,209,641	\$ 2,882,100		
Unreserved, reported in:						
Special revenue funds	603,515	1,400,013	1,474,944	1,567,040		
Capital projects funds	3,335,098	6,641,066	4,139,318	2,144,276		
Total all other governmental funds	<u>\$ 11,382,559</u>	<u>\$ 12,961,079</u>	<u>\$ 8,823,903</u>	<u>\$ 6,593,416</u>		
	Fiscal Year					
	2011	2012	2013	2014	2015	2016
Post-GASB 54 implementation:						
General fund						
Nonspendable	\$ 950,239	\$ 1,450,187	\$ 410,693	\$ 395,877	\$ 574,599	\$ 1,421,998
Restricted	2,999,143	2,575,633	2,982,051	2,448,897	2,142,060	1,618,882
Committed	7,505,941	7,033,509	5,234,941	4,978,410	5,535,887	6,107,607
Assigned	-	-	-	-	109,024	1,582,285
Unassigned	11,878,166	12,193,722	12,136,198	12,665,075	13,145,824	15,842,498
Total general fund	<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>	<u>\$ 26,573,270</u>
All other governmental funds						
Nonspendable:						
Permanent fund principal	\$ 100,000	\$ 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	5,522,790
Capital projects funds	4,863,154	581,134	-	2,769,038	2,231,656	360,254
Debt service fund	-	-	-	-	-	68,051
Permanent fund	83,279	70,543	70,813	156,607	161,775	171,190
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	10,328,432
Unassigned	(2,705,080)	(7,589)	(6,064)	(4,482)	(3,632)	-
Total all other governmental funds	<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>	<u>\$ 16,550,717</u>

Note: The City implemented GASB Statement 54 beginning with fiscal year 2011 - see Note 1 in the Notes to the Basic Financial Statements section of the report.

CITY OF MANASSAS, VIRGINIA

Table 5

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

	Fiscal Year				
	2007	2008	2009	2010	2011
Revenues					
General property taxes	\$ 58,284,664	\$ 62,918,748	\$ 66,747,985	\$ 63,697,942	\$ 62,613,605
Other local taxes	21,237,921	19,687,511	18,355,300	14,897,257	16,045,899
Permits, fees, licenses	885,919	913,331	533,860	923,525	784,597
Fines and forfeitures	633,223	544,266	509,871	521,655	633,285
Use of money and property	2,422,607	1,349,399	544,697	276,216	324,979
Charges for services	1,230,695	1,244,643	1,208,576	1,144,351	1,072,428
Payment in lieu of debt service	6,827,645	6,287,164	5,774,990	5,637,807	5,410,273
Recovered costs	1,519,416	1,593,210	1,656,460	1,973,170	1,973,170
Miscellaneous	2,779,960	1,555,185	1,944,405	1,401,785	1,350,794
Intergovernmental	13,255,848	15,431,962	13,126,646	16,921,868	20,101,400
Total Revenues	109,077,898	111,525,419	110,402,790	107,395,576	110,310,430
Expenditures					
General government administration	7,775,056	8,251,309	8,282,142	8,087,758	8,126,487
Public safety	20,540,744	21,432,111	23,181,421	23,619,295	23,838,881
Public works	5,937,436	5,989,842	5,194,725	5,312,789	4,158,164
Health and welfare	8,666,345	8,594,700	8,416,209	7,976,335	7,458,336
Culture, recreation	6,142,894	5,301,265	6,010,353	5,735,016	6,369,224
Education	48,102,935	48,443,875	48,924,698	47,592,844	47,123,718
Non Departmental					
Capital outlay	7,431,345	4,499,479	7,372,921	4,308,676	8,964,479
Debt service					
Principal retirement	5,721,200	5,448,966	5,256,466	5,285,032	4,827,350
Interest and fiscal charges	3,421,836	3,109,315	2,906,134	2,721,773	2,811,252
Bond Issuance costs	-	-	-	-	-
Total expenditures	113,739,791	111,070,862	115,545,069	110,639,518	113,677,891
Excess (deficiency) of revenues over (under) expenditures	\$ (4,661,893)	\$ 454,557	\$ (5,142,279)	\$ (3,243,942)	\$ (3,367,461)
Other financing sources (uses)					
Transfers in	4,906,749	4,282,488	5,008,434	10,305,313	4,315,802
Transfers out	(4,268,727)	(4,176,483)	(4,164,899)	(9,530,605)	(3,270,466)
Issuance of debt	1,003,901	-	-	2,200,000	21,539,489
Proceeds from issuance of premium o	-	-	-	67,663	2,553,885
Payment to refunded bond escrow age	-	-	-	-	(20,654,771)
Capital lease	-	-	-	-	-
Other	657,000	-	-	-	-
Total other financing sources (uses)	2,298,923	106,005	843,535	3,042,371	4,483,939
Net change in fund balance	\$ (2,362,970)	\$ 560,562	\$ (4,298,744)	\$ (201,571)	\$ 1,116,478
Debt service as a percentage of noncapital expenditures	8.6%	8.0%	7.5%	7.5%	7.3%

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

2012	2013	2014	2015	2016
\$ 63,518,398	\$ 64,499,818	\$ 69,152,354	\$ 73,313,910	\$ 76,770,693
16,593,452	17,516,677	17,703,001	17,944,186	19,123,123
779,823	929,999	796,896	944,973	654,822
793,663	803,283	637,403	668,975	751,006
287,212	284,224	286,872	307,417	405,509
1,097,365	1,140,610	1,221,953	1,194,458	1,267,011
5,263,956	4,913,003	4,792,911	5,000,876	7,341,400
1,887,460	1,922,080	1,951,150	2,101,870	2,230,720
2,405,303	2,563,751	2,304,867	1,601,879	1,534,506
19,707,516	16,116,127	18,019,681	18,052,021	19,162,831
112,334,148	110,689,572	116,867,088	121,130,565	129,241,621
8,175,771	8,711,499	8,668,542	9,041,926	9,039,441
25,150,135	28,109,517	28,617,782	28,398,747	29,109,653
3,954,503	4,381,295	4,787,857	4,328,697	4,423,503
7,032,635	7,034,040	7,834,030	8,277,227	7,937,132
5,661,189	5,521,613	5,109,182	5,558,630	6,098,669
48,125,649	48,014,667	51,334,432	90,297,919	53,559,758
5,460,088	5,796,525	7,355,398	5,042,455	7,014,122
5,058,445	4,911,579	4,946,984	5,123,293	6,073,653
2,403,570	2,234,419	2,131,062	2,049,473	3,287,943
-	-	-	472,373	-
111,021,985	114,715,154	120,785,269	158,590,740	126,543,874
\$ 1,312,163	\$ (4,025,582)	\$ (3,918,181)	\$ (37,460,175)	\$ 2,697,747
8,058,273	7,439,151	8,370,750	6,776,635	11,361,929
(6,186,212)	(5,628,361)	(3,812,053)	(6,469,955)	(6,416,211)
-	-	3,814,050	46,101,800	-
-	-	178,380	4,401,863	-
-	-	-	(12,794,921)	-
-	196,568	-	-	-
-	-	51,518	33,196	327,608
1,872,061	2,007,358	8,602,645	38,048,618	5,273,326
\$ 3,184,224	\$ (2,018,224)	\$ 4,684,464	\$ 588,443	\$ 7,971,073
7.1%	6.6%	6.2%	4.7%	7.8%

CITY OF MANASSAS, VIRGINIA

Table 6

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

	Fiscal Year				
	2007	2008	2009	2010	2011
Real property	\$ 46,144,523	\$ 51,019,031	\$ 54,249,494	\$ 52,749,987	\$ 51,703,328
Personal property	11,076,499	10,677,820	10,934,245	9,322,059	9,133,899
Other	1,063,642	1,221,897	1,564,246	1,625,896	1,776,378
Total property taxes	58,284,664	62,918,748	66,747,985	63,697,942	62,613,605
Sales	8,129,713	7,082,425	6,440,055	6,881,710	7,305,186
Business licenses	3,490,912	3,017,478	2,869,132	2,450,090	2,759,079
Meals	2,682,545	2,640,665	2,547,151	2,423,969	2,584,054
Communications	1,420,444	3,312,500	3,009,702	-	-
Other	5,514,307	3,634,443	3,489,260	3,141,488	3,397,580
Total other local taxes	21,237,921	19,687,511	18,355,300	14,897,257	16,045,899
Total tax revenues	\$ 79,522,585	\$ 82,606,259	\$ 85,103,285	\$ 78,595,199	\$ 78,659,504

	Fiscal Year				
	2012	2013	2014	2015	2016
Real property	\$ 52,321,058	\$ 52,523,333	\$ 56,668,858	\$ 59,628,262	\$ 62,822,691
Personal property	9,475,950	10,375,908	10,749,146	11,819,907	11,931,371
Other	1,721,390	1,600,577	1,734,350	1,865,741	2,016,630
Total property taxes	63,518,398	64,499,818	69,152,354	73,313,910	76,770,692
Sales	7,210,697	7,811,499	7,581,829	7,555,344	8,055,065
Business licenses	2,931,782	2,957,117	3,110,196	3,075,033	3,290,009
Meals	2,894,531	3,094,965	3,315,080	3,406,893	3,728,988
Communications	-	-	-	-	-
Other	3,556,442	3,653,096	3,695,896	3,906,916	4,049,060
Total other local taxes	16,593,452	17,516,677	17,703,001	17,944,186	19,123,122
Total tax revenues	\$ 80,111,850	\$ 82,016,495	\$ 86,855,355	\$ 91,258,096	\$ 95,893,814

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Fiscal year 2006 is presented as restated

In FY 2010, the Virginia Auditor of Public Accounts ruled that the communications tax should be reported by local governments as revenue from the Commonwealth.

CITY OF MANASSAS, VIRGINIA

Table 7

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		
2007	4,110,384,900	1,552,164,900	864,839,600	0.855	75,516,362	336,796,415	371,201,965	7,310,904,142	6,446,064,542
2008	3,186,424,400	1,796,000,400	854,629,500	1.115	75,911,682	331,905,885	645,106,134	6,889,978,001	6,035,348,501
2009	2,046,404,000	1,712,622,700	852,224,300	1.493	76,628,275	324,807,030	736,201,970	5,748,888,275	4,896,663,975
2010	2,083,619,700	1,508,162,900	771,507,200	1.472	74,741,392	279,309,190	787,112,580	5,504,452,962	4,732,945,762
2011	2,249,477,700	1,547,273,200	795,895,200	0.736	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

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.

In 2008 the City enacted a Fire Rescue Levy. The tax rates for 2008 through 2014 include this levy.
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).

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

CITY OF MANASSAS, VIRGINIA

Table 8

Property Tax Rates
Last Ten Years

Tax Year	General	Fire Rescue Levy	Total Direct Real Property	Personal Property	Machinery and Tools	Aircraft
2007	0.855	-	0.855	3.050	1.900	0.00001
2008	1.015	0.100	1.115	3.250	2.100	0.00001
2009	1.350	0.143	1.493	3.250	2.100	0.00001
2010	1.318	0.154	1.472	3.250	2.100	0.00001
2011	0.659	0.077	0.736	3.250	2.100	0.00001
2012	1.226	0.169	1.395	3.250	2.100	0.00001
2013	1.192	0.174	1.366	3.250	2.100	0.00001
2014	1.211	0.182	1.393	3.250	2.100	0.00001
2015	1.190	0.178	1.368	3.250	2.100	0.00001
2016	1.210	0.178	1.388	3.250	2.100	0.00001

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 is 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.manassascity.org for more detailed tax rate information

CITY OF MANASSAS, VIRGINIA

Table 9

Principal Real Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2016			2007		
	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
Lockheed Martin	\$ 100,543,400	1	2.2%	\$ 107,447,500	1	1.9%
Micron Technology	98,066,200	2	2.1%	105,385,400	2	1.9%
UDR Wellington Place	62,033,100	3	1.3%	-		0.0%
Battery Heights Associates	53,268,100	4	1.2%	51,943,500	3	0.9%
Prince William Hospital Corp	31,829,500	5	0.7%	33,049,300	5	0.6%
WT/CAP Manassas Courts Apt.	26,634,400	6	0.6%	-		0.0%
Fairfield Village Square	25,348,200	7	0.5%	26,336,700	8	0.5%
Van Metre Barrington Park	23,748,700	8	0.5%	-		0.0%
Wellington Station Owner LLC	22,948,700	9	0.5%	-		0.0%
Liberia Development Corp.	22,365,800	10	0.5%	30,327,900	7	0.5%
AFV Wellington, LLC				44,175,900	4	0.8%
Davis Ford Crossing, LLC				31,226,900	6	0.6%
Signal Hill Two LLC				23,859,300	9	0.4%
Wellington/Hastings				21,196,300	10	0.4%
Totals	<u>\$ 466,786,100</u>		<u>10.1%</u>	<u>\$ 474,948,700</u>		<u>8.5%</u>

Source: City of Manassas Commissioner of the Revenue

Notes: Fairfield Village Square is formerly known as Village Square Associates

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

\$5,662,549,800 - 2007

\$4,613,867,300 - 2016

CITY OF MANASSAS, VIRGINIA

Table 10

Real Property Tax Levies
Last Ten Years

Tax Year	Total Tax Levy for Tax Year	Fiscal Year for which Tax Levy Applies					
		2007	2008	2009	2010	2011	2012
2007	47,837,204	23,918,602	23,918,602	-	-	-	-
2008	55,042,222	-	27,521,111	27,521,111	-	-	-
2009	55,553,210	-	-	27,776,605	27,776,605	-	-
2010	52,260,980	-	-	-	26,130,490	26,130,490	-
2011	26,008,807	-	-	-	-	26,008,807	-
2012	52,254,647	-	-	-	-	-	52,254,647
2013	52,668,751	-	-	-	-	-	-
2014	56,428,143	-	-	-	-	-	-
2015	59,630,272	-	-	-	-	-	-
2016	-	-	-	-	-	-	-
Total Levy for Fiscal Year		\$ 23,918,602	\$ 51,439,713	\$ 55,297,716	\$ 53,907,095	\$ 52,139,297	\$ 52,254,647

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
2007	\$ 23,918,602	44,456,148	185.86%	2,203,781	\$ 46,659,929	195.08%	\$ 1,607,795	6.72%
2008	51,439,713	50,006,543	97.21%	1,433,097	51,439,640	100.00%	1,837,645	3.57%
2009	55,297,716	53,399,535	96.57%	1,890,429	55,289,964	99.99%	2,525,401	4.57%
2010	53,907,095	51,987,471	96.44%	1,917,515	53,904,986	100.00%	2,472,448	4.59%
2011	52,139,297	50,353,653	96.58%	1,783,990	52,137,643	100.00%	1,785,797	3.43%
2012	52,254,647	50,861,085	97.33%	1,387,711	52,248,796	99.99%	2,321,143	4.44%
2013	52,668,751	51,440,592	97.67%	1,216,673	52,657,265	99.98%	1,919,644	3.64%
2014	56,428,143	55,060,273	97.58%	930,319	55,990,592	99.22%	1,460,048	2.59%
2015	59,630,272	58,540,515	98.17%	772,043	59,312,558	99.47%	1,405,624	2.36%
2016	62,924,270	61,837,236	98.27%	-	61,837,236	98.27%	1,571,417	2.50%

Source: City of Manassas Finance Department, Commissioner of the Revenue, and City Treasurer
 Note: Tax Levy reported is based on the 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.

CITY OF MANASSAS, VIRGINIA

Table 10

Real Property Tax Levies
Last Ten Years

Fiscal Year for which Tax Levy Applies				Tax
2013	2014	2015	2016	Year
-	-	-	-	2007
-	-	-	-	2008
-	-	-	-	2009
-	-	-	-	2010
-	-	-	-	2011
-	-	-	-	2012
52,668,751	-	-	-	2013
-	56,428,143	-	-	2014
-	-	59,630,272	-	2015
-	-	-	62,924,270	2016
<u>\$ 52,668,751</u>	<u>\$ 56,428,143</u>	<u>\$ 59,630,272</u>	<u>\$ 62,924,270</u>	

Source: City of Manassas Commission of the Revenue

Notes: The taxes are due June 5 and December 5.
 For tax years 2006 - 2010, the tax year is the calendar year.
 For tax years 2006 - 2010, the first payment of the tax year is for one fiscal year and the second payment of the tax year is for the subsequent fiscal year.
 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 2010 began January 1, 2010 and ended December 31, 2010
 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

CITY OF MANASSAS, VIRGINIA

Table 11

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	Notes	General Obligation Bonds	Other Obligations			
2007	\$ 69,148,420	\$ 1,418,275	\$ 2,482,029	\$ 1,003,096	\$ 15,735,337	\$ -	\$ 89,787,157	5.59%	\$ 2,578.83
2008	64,252,430	1,116,239	2,227,607	752,925	30,481,425	-	98,830,626	6.07%	2,851.76
2009	59,837,150	814,275	1,841,720	501,949	28,659,250	-	91,654,344	5.48%	2,510.12
2010	57,601,950	512,275	1,483,960	250,973	29,714,312	-	89,563,470	5.12%	2,368.09
2011	56,399,910	225,000	1,150,534	-	30,603,393	-	88,378,837	4.72%	2,245.51
2012	51,881,400	-	828,023	-	28,260,978	-	80,970,401	4.18%	1,987.39
2013	49,370,944	-	659,593	-	26,628,741	-	76,659,278	3.93%	1,837.25
2014	52,403,935	-	401,974	-	27,922,083	-	80,727,992	3.99%	1,918.40
2015	88,280,016	-	156,427	-	27,963,701	1,568,000	117,968,144	n/a	2,824.64
2016	81,871,780	-	78,953	-	25,776,513	1,568,000	109,295,246	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.

Personal income and population data is found in Table 14.

n/a = not available

CITY OF MANASSAS, VIRGINIA

Table 12

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

Fiscal Year	Outstanding General Obligation Bonds	Outstanding State Literary Loans	Total Outstanding Bonds Supported by Taxpayers	Percentage of Outstanding Bonds to Total Taxable Assessed and Actual Value of Real Property	Outstanding Bonds Per Capita
2007	\$ 84,883,757	\$ 1,418,275	\$ 86,302,032	1.52%	\$ 2,478.73
2008	94,733,855	1,116,239	95,850,094	1.92%	2,765.76
2009	88,496,400	814,275	89,310,675	2.38%	2,445.93
2010	87,316,262	512,275	87,828,537	2.45%	2,322.22
2011	87,003,303	225,000	87,228,303	2.30%	2,216.28
2012	80,142,378	-	80,142,378	2.05%	1,967.07
2013	75,999,685	-	75,999,685	1.85%	1,821.44
2014	80,326,018	-	80,326,018	1.92%	1,908.84
2015	116,243,717	-	116,243,717	2.63%	2,783.35
2016	107,648,293	-	107,648,293	2.33%	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.
General Bonded Debt from Business Type Activities (not repaid with property taxes) is not reflected nor used to calculate a general bonded debt ratio in this table.
n/a = not available

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

	Fiscal Year				
	2007	2008	2009	2010	2011
Debt limit	\$ 566,254,980	\$ 498,242,480	\$ 375,902,670	\$ 359,178,260	\$ 379,675,090
Total net debt applicable to limit	86,302,032	95,850,094	89,310,675	87,828,537	87,228,303
Legal debt margin	<u>\$ 479,952,948</u>	<u>\$ 402,392,386</u>	<u>\$ 286,591,995</u>	<u>\$ 271,349,723</u>	<u>\$ 292,446,787</u>
Total net debt applicable to limit as a percent of debt limit	15.24%	19.24%	23.76%	24.45%	22.97%

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.

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.

CITY OF MANASSAS, VIRGINIA

Table 13

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2012	2013	2014	2015	2016
Debt limit	\$ 391,250,530	\$ 410,511,380	\$ 418,621,640	\$ 442,766,470	\$ 461,386,730
Total net debt applicable to limit	80,142,378	75,999,685	80,326,018	107,395,256	99,374,520
Legal debt margin	<u>\$ 311,108,152</u>	<u>\$ 334,511,695</u>	<u>\$ 338,295,622</u>	<u>\$ 335,371,214</u>	<u>\$ 362,012,210</u>
Total net debt applicable to limit as a percent of debt limit	20.48%	18.51%	19.19%	24.26%	21.54%

Legal Debt Margin Calculation for Fiscal Year 2016

Real property assessed value January 1, 2015, used for FY2016 (7/1/2015 - 6/30/2016)	\$ 5,364,508,400
Less exempt real property assessed value	<u>(750,641,100)</u>
Total taxable real property assessed value	4,613,867,300
Debt limit (10% of taxable real property assessed value)	461,386,730
Total net debt applicable to limit June 30, 2016	<u>99,374,520</u>
Legal debt margin	<u>\$ 362,012,210</u>

CITY OF MANASSAS, VIRGINIA

Table 14

Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income (2)	Per Capita Personal Income	School Enrollment (3)	Unemployment Rate (4)
2007	34,817	\$ 1,606,630,000	\$ 46,145	6,575	2.9%
2008	34,656	1,628,104,000	46,979	6,474	4.2%
2009	36,514	1,673,437,000	45,830	6,566	7.3%
2010	37,821	1,748,314,000	46,226	6,684	7.0%
2011	39,358	1,872,890,000	47,586	6,936	6.1%
2012	40,742	1,936,386,000	47,528	7,104	5.6%
2013	41,725	1,952,813,000	46,802	7,220	5.4%
2014	42,081	2,020,730,000	48,020	7,218	5.0%
2015	41,764	n/a	n/a	7,442	4.1%
2016	n/a	n/a	n/a	7,678	3.4%

- 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

CITY OF MANASSAS, VIRGINIA

Table 15

Principal Employers
Current Year and Nine Years Ago

Employer	2015			2006		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,560	1	7.3%	1,186	3	6.0%
Novant Prince William Health System	1,155	2	5.4%	1,400	2	7.0%
Lockheed Martin	1,100	3	5.1%	1,500	1	7.5%
Manassas City Public Schools (FTE)	1,074	4	5.0%	919	4	4.6%
City of Manassas (FTE)	472	5	2.2%	468	5	2.4%
American Disposal Service	450	6	2.1%			
BAE Systems	280	7	1.3%	350	6	1.8%
S.W.I.F.T.	236	8	1.1%	275	8	1.4%
ARS (American Residential Svcs)	193	9	0.9%			
Aurora Flight Sciences	210	10	1.0%	200	10	1.0%
CGI (Oberon Assoc)				275	7	1.4%
Colgan Air				250	9	1.3%
Totals	<u>6,730</u>		<u>31.41%</u>	<u>6,823</u>		<u>34.4%</u>
Total City Employment	21,227					

Source: City of Manassas Economic Development Department

Notes: Calendar year 2015 is the most current year available

FTE - full time equivalents

CITY OF MANASSAS, VIRGINIA

Table 16

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

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	2.00	2.00	2.00	2.00	2.00	2.00	8.00	8.00	10.00	10.00
Voter Registration	2.55	2.55	2.55	2.55	2.05	2.05	2.05	2.05	2.05	2.05
Treasurer	8.00	8.00	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.00
Commissioner of the Revenue	13.00	13.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00
Finance and Administration	15.00	15.00	30.00	30.00	30.05	30.55	27.05	27.30	25.30	25.30
Human Resources	8.00	8.00	-	-	-	-	-	-	-	-
Public Safety										
Police	118.50	124.75	122.75	122.75	120.75	127.00	127.00	127.25	127.25	126.50
Fire	8.00	-	-	-	-	-	-	-	-	-
Rescue	17.00	-	-	-	-	-	-	-	-	-
Fire and Rescue	-	34.00	46.00	46.00	46.00	59.00	60.00	60.00	60.00	60.00
Public Works	77.00	74.00	61.00	52.00	48.50	49.50	49.50	50.50	50.50	51.50
Culture, Recreation, Development										
Recreation and parks	24.90	22.40	-	-	-	-	-	-	-	-
Museum System	10.50	9.50	8.50	8.50	4.50	5.50	6.50	6.50	6.50	6.50
Community Development	7.00	10.00	28.25	28.25	26.25	28.25	27.25	27.25	27.25	27.25
Economic Development	-	-	-	-	-	-	-	2.50	2.50	2.50
Health and Human Services										
Family Services	35.23	35.99	36.49	36.49	37.11	36.11	37.48	37.48	37.48	37.48
Utilities										
Sewer	14.00	14.00	13.00	13.00	11.00	11.00	11.00	11.00	11.00	11.00
Water	30.00	29.00	28.00	28.00	27.50	27.50	27.50	27.50	27.50	27.50
Electric	57.00	56.00	56.00	56.00	54.00	54.00	54.00	54.00	54.00	54.00
Airport	6.00	6.00	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
Stormwater	-	-	-	-	-	-	-	-	-	-
Vehicle Maintenance	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Information Technology	10.00	10.00	-	-	-	-	-	-	-	-
Total primary government	476.68	486.19	472.54	463.54	445.71	468.46	473.33	478.33	478.33	478.58

Source: City of Manassas Annual Operating Budget

CITY OF MANASSAS, VIRGINIA

Table 17

**Operating Indicators by Function
Last Ten Fiscal Years**

Function	Fiscal Year									
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
Business licenses issued	3,400	3,500	3,600	3,150	2,700	2,600	2,600	2,600	2,600	2,775
Property returns processed	33,300	34,500	33,500	32,000	31,500	31,500	32,500	35,000	34,000	37,081
Public Safety										
Traffic citations	8,162	8,000	8,000	6,000	5,500	5,500	6,750	8,500	8,400	6,000
Criminal arrests	3,063	3,063	3,200	3,200	3,000	2,500	2,500	2,775	3,000	2,000
Police calls for service	66,000	66,000	67,000	67,000	65,000	60,000	60,000	61,000	63,000	55,000
Public Works										
Site plans reviewed	50	45	35	45	20	20	30	40	55	64
Building permits issued	780	665	650	465	400	400	450	500	570	476
Fire inspections	500	800	800	800	1,200	1,400	1,200	1,000	1,200	1,800
Acres mowed	357	361	361	361	361	365	365	365	365	365
Culture, Recreation, Development										
Existing businesses assisted	70	100	100	50	30	15	15	8	n/a	n/a
Health and Human Services										
Family services										
Customers served	35,000	36,500	43,500	60,000	78,000	75,000	90,300	96,100	121,837	111,941
Section 8 vouchers used	225	280	275	306	302	327	306	306	288	295
Sewer Utility										
Wastewater processed (1)	2.2	2.1	2.2	2.2	2.2	2.2	2.31	2.48	2.39	2.36
Water Utility										
Drinking water produced (1)	4.4	3.5	4.4	4.6	4.5	4.5	4.61	4.70	4.74	4.70
Electric Utility										
Load management savings	\$7.5 M	\$8.1M	\$7.6M	\$7.3M	\$1.5M	\$648K	\$702K	\$731K	\$871K	\$1.2M
Airport										
Total operations (2)	132,000	130,000	115,000	115,073	92,394	86,337	83,180	79,616	79,550	80,000
Based aircraft	415	435	402	405	402	406	423	418	418	418
Information Technology										
Devices supported	658	610	1,324	1,289	1,320	1,325	1,325	1,340	1,340	1,330
Visitors to city website	290,000	300,000	450,000	475,000	990,000	500,000	1,000,000	1,000,000	1,200,000	1,200,000

Source: City of Manassas Annual Operating Budget

Notes: n/a = not available

(1) Billions of gallons per year

(2) Take-offs and landings

CITY OF MANASSAS, VIRGINIA

Table 18

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
General Government										
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)	652	652	652	827	827	827	827	827	827	827
Vehicles in fleet	450	427	436	440	441	452	447	446	448	449
Public Safety										
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
Public Works										
Streets (miles)	241	253	253	243	243	244	244	244	245	249
Street lights	2,772	2,790	2,918	2,918	2,952	2,979	2,979	3,062	2,719	3,045
Traffic signals	53	55	53	55	60	58	61	61	62	62
Culture, Recreation, Developme										
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	12	12	12	12	12	12	12	12	12	12
Park acreage	194	194	194	194	194	194	194	194	194	194
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	22	22	22	22	22	22	22	22	22	22
Skate parks	1	1	1	1	1	1	1	1	1	1
Outdoor pavilion	1	1	1	1	1	1	1	1	1	1
Sewer Utility										
Sewer main (miles)	125	125	125	125	125	125	115	115	115	142
Storm sewers (miles)	94	94	72	72	72	72	72	72	72	72
Treatment capacity (1)	8	9	9	9	9	9	9	9	9	8.69
Water Utilitiy										
Water connections	10,862	10,506	10,647	10,763	10,911	10,918	10,997	11,104	11,178	11,200
Water mains (miles)	152	152	152	152	152	152	152	152	152	170
Water plant capacity (1)	14	14	14	14	14	14	14	14	14	14
Electric Utility										
Distribution stations	6	6	6	6	6	6	6	6	6	6
Peaking generators	19	19	19	19	19	19	19	20	20	20
Electric capacity (2)	41	41	41	41	41	41	41	40	40	40
Airport										
Airport acreage	885	899	899	899	899	899	899	899	892	892
Number of runways	2	2	2	2	2	2	2	2	2	2

Source: City of Manassas Finance Department and Public Works Department

Notes: (1) Millions of gallons per day

(2) Megawatts