

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					
	2008	2009	2010	2011	2012	2013
Governmental activities						
Net investment in capital assets	\$ 184,501,768	\$ 188,286,143	\$ 187,167,835	\$ 187,046,616	\$ 190,610,490	\$ 192,612,544
Restricted	3,171,524	2,837,832	1,905,999	4,863,154	681,134	100,000
Unrestricted	(19,420,422)	(19,205,279)	(16,284,557)	(13,758,457)	(5,238,442)	(2,884,806)
Total governmental activities net position	\$ 168,252,870	\$ 171,918,696	\$ 172,789,277	\$ 178,151,313	\$ 186,053,182	\$ 189,827,738
Business-type activities						
Invested in capital assets,						
Net investment in capital assets	\$ 72,380,276	\$ 70,188,507	\$ 76,572,357	\$ 74,485,176	\$ 82,091,882	\$ 88,046,880
Restricted	343,478	354,727	54,724	3,060,310	-	-
Unrestricted	24,896,047	28,630,117	34,206,399	45,688,265	51,375,758	51,403,397
Total business-type activities net position	\$ 97,619,801	\$ 99,173,351	\$ 110,833,480	\$ 123,233,751	\$ 133,467,640	\$ 139,450,277
Total primary government						
Net investment in capital assets	\$ 256,882,044	\$ 258,474,650	\$ 263,740,192	\$ 261,531,792	\$ 272,702,372	\$ 280,659,424
Restricted	3,515,002	3,192,559	1,960,723	7,923,464	681,134	100,000
Unrestricted	5,475,625	9,424,838	17,921,842	31,929,808	46,137,316	48,518,591
Total primary government net position	\$ 265,872,671	\$ 271,092,047	\$ 283,622,757	\$ 301,385,064	\$ 319,520,822	\$ 329,278,015
Component unit - Manassas City Public Schools						
Net investment in capital assets	\$ 61,416,111	\$ 57,277,879	\$ 53,900,305	\$ 51,214,420	\$ 49,095,596	\$ 46,206,590
Restricted	-	-	-	-	-	-
Unrestricted	4,637,838	3,007,722	3,785,225	4,788,337	4,598,515	4,343,729
Total component unit net position	\$ 66,053,949	\$ 60,285,601	\$ 57,685,530	\$ 56,002,757	\$ 53,694,111	\$ 50,550,319
Component unit - Manassas Economic Development Authority						
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total component unit net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total reporting unit						
Net investment in capital assets	\$ 268,562,880	\$ 270,383,099	\$ 274,972,222	\$ 273,768,712	\$ 286,415,968	\$ 294,871,514
Restricted	3,515,002	3,192,559	1,960,723	8,023,464	681,134	100,000
Unrestricted	59,848,738	57,801,890	64,375,342	75,595,645	86,117,831	84,856,820
Total reporting unit net position	\$ 331,926,620	\$ 331,377,648	\$ 341,308,287	\$ 357,387,821	\$ 373,214,933	\$ 379,828,334

Source: City of Manassas Comprehensive Annual Financial Report

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

CITY OF MANASSAS, VIRGINIA

Table 1

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

Fiscal Year			
2014	2015	2016	2017
\$ 239,215,472	\$ 237,659,136	\$ 238,106,151	\$ 224,620,939
100,000	961,775	321,190	253,104
(2,607,237)	(59,515,691)	(44,183,664)	(27,689,919)
\$ 236,708,235	\$ 179,105,220	\$ 194,243,677	\$ 197,184,124
\$ 86,301,566	\$ 91,017,431	\$ 90,521,955	\$ 100,501,797
-	1,116,832	1,170,439	2,138,217
44,362,216	41,786,999	42,640,924	49,382,877
\$ 130,663,782	\$ 133,921,262	\$ 134,333,318	\$ 152,022,891
\$ 325,517,038	\$ 328,676,567	\$ 328,628,106	\$ 325,122,736
100,000	2,078,607	1,491,629	2,391,321
41,754,979	(17,728,692)	(1,542,740)	21,692,958
\$ 367,372,017	\$ 313,026,482	\$ 328,576,995	\$ 349,207,015
\$ 46,519,834	\$ 50,714,094	\$ 74,381,016	\$ 79,206,749
3,535,677	35,840,374	11,233,318	4,985,005
5,504,087	(84,983,251)	(85,381,758)	(86,202,600)
\$ 55,559,598	\$ 1,571,217	\$ 232,576	\$ (2,010,846)
\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	591,714
\$ -	\$ -	\$ -	\$ 591,714
\$ 340,042,372	\$ 347,183,884	\$ 353,220,439	\$ 347,433,079
3,635,677	37,918,981	12,724,947	7,376,326
79,253,566	(70,505,166)	(37,135,815)	(7,021,522)
\$ 422,931,615	\$ 314,597,699	\$ 328,809,571	\$ 347,787,883

CITY OF MANASSAS, VIRGINIA

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

	Fiscal Year				
	2008	2009	2010	2011	2012
Expenses					
Governmental activities:					
General government	\$ 8,485,619	\$ 8,600,672	\$ 8,473,478	\$ 8,411,567	\$ 8,339,202
Public safety	22,315,459	24,236,806	24,539,618	24,460,979	25,608,165
Public works	10,338,179	9,796,492	9,405,335	8,435,069	8,496,181
Health and welfare	8,657,439	8,435,426	7,973,696	7,490,361	7,046,876
Culture, recreation, development	5,842,629	6,499,227	6,138,833	6,731,424	5,966,162
Education	48,443,875	48,924,698	47,592,844	47,123,718	48,125,649
Interest on long term debt	3,009,189	2,785,179	2,605,659	2,758,789	2,421,533
Bond issuance costs	-	-	-	-	-
Total governmental activities	107,092,389	109,278,500	106,729,463	105,411,907	106,003,768
Business-type activities:					
Electric	59,507,858	61,712,947	51,914,838	59,998,016	65,718,110
Water	7,417,192	7,397,777	6,989,962	6,849,916	7,330,693
Sewer	11,477,209	12,009,823	12,138,037	11,976,128	12,091,241
Airport	2,790,729	3,390,014	3,392,717	3,369,665	3,505,497
Solid Waste	2,656,126	2,815,686	2,868,737	2,957,779	3,058,172
City Square Pavilion	425,006	298,683	317,848	370,416	345,831
Candy Factory	177,279	198,440	191,763	199,396	212,488
Parking Garage	-	-	-	-	38,409
Stormwater	-	-	-	-	-
Telecommunications	327,516	675,703	521,024	-	-
Total business-type activities	84,778,915	88,489,073	78,334,926	85,721,316	92,300,441
Total primary government	\$ 191,871,304	\$ 197,777,573	\$ 185,064,389	\$ 191,133,223	\$ 198,304,209
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 91,197	\$ 124,380	\$ 463,437	\$ 769,067	\$ 1,458,699
Public safety	2,181,634	1,776,805	1,909,779	1,755,053	1,853,608
Public works	1,061,618	1,294,376	643,891	865,261	1,319,174
Health and welfare	64,651	65,900	33,348	38,807	41,545
Culture, recreation, development	509,641	392,047	406,412	405,456	403,140
Operating grants/contributions	11,438,714	9,192,809	8,804,363	11,968,013	11,780,598
Capital grants/contributions	-	-	-	-	-
Total governmental activities	15,347,455	12,846,317	12,261,230	15,801,657	16,856,764
Business-type activities:					
Charges for services:					
Electric	61,160,340	63,332,951	54,968,258	63,213,305	65,345,470
Water	8,893,622	9,232,312	10,301,071	10,760,754	11,839,939
Sewer	10,727,954	11,905,882	12,091,738	14,260,452	14,508,871
Airport	1,862,187	1,929,298	2,080,115	2,134,108	2,292,410
Solid Waste	2,597,354	2,772,014	2,896,323	2,916,356	3,002,388
City Square Pavilion	11,657	13,354	13,526	16,787	22,920
Candy Factory	32,060	30,609	27,984	30,397	27,464
Parking Garage	-	-	-	-	2,331
Stormwater	-	-	-	-	-
Telecommunications	197,777	386,666	325,228	-	-
Operating grants/contributions	80,563	111,479	1,652,441	289,574	151,253
Capital grants/contributions	5,474,062	1,277,198	6,612,727	6,019,525	7,008,212
Total business-type activities	91,037,576	90,991,763	90,969,411	99,641,258	104,201,258
Total primary government	\$ 106,385,031	\$ 103,838,080	\$ 103,230,641	\$ 115,442,915	\$ 121,058,022

CITY OF MANASSAS, VIRGINIA

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

Fiscal Year				
2013	2014	2015	2016	2017
\$ 8,864,313	\$ 8,889,060	\$ 9,713,211	\$ 9,416,657	\$ 9,317,421
28,575,011	28,751,948	29,046,682	29,590,090	29,347,211
8,905,254	10,001,107	10,021,004	10,271,259	11,242,030
7,046,417	7,873,882	8,226,526	7,803,369	8,094,092
5,806,374	5,366,949	5,922,737	6,674,897	7,909,986
48,014,667	57,448,414	90297919	53,559,758	57,870,687
2,170,239	2,144,525	2,652,212	2,895,236	2,899,640
-	-	456,903	-	393,281
109,382,275	120,475,885	156,337,194	120,211,266	127,074,348
61,360,909	66,181,787	49,418,170	39,930,487	37,573,386
8,276,499	7,745,000	6,530,807	7,963,709	7,870,578
12,392,026	12,618,910	12,833,037	13,041,741	15,974,768
3,563,277	3,548,396	4,172,683	4,014,417	4,277,596
3,117,943	3,191,138	3,400,730	3,346,175	2,769,954
316,921	328,600	302,350	-	-
198,263	198,763	198,763	-	-
43,863	40,189	42,383	-	-
-	-	348,923	616,603	1,178,358
-	-	-	-	-
89,269,701	93,852,783	77,247,846	68,913,132	69,644,640
\$ 198,651,976	\$ 214,328,668	\$ 233,585,040	\$ 189,124,398	\$ 196,718,988
\$ 793,268	\$ 965,601	\$ 794,125	\$ 793,509	\$ 211,599
1,912,366	1,835,901	2,038,460	1,850,687	1,682,680
1,453,769	965,091	632,645	502,017	427,517
36,150	37,549	35,950	35,946	35,946
436,111	602,636	621,092	312,517	1,313,428
7,851,624	7,568,603	7,659,004	7,619,603	8,003,903
211,730	46,562,063	2,338,510	3,516,026	2,636,725
12,695,018	58,537,444	14,119,786	14,630,305	14,311,798
61,766,073	63,967,176	49,504,961	41,435,005	40,796,452
10,721,365	9,680,679	9,145,951	9,763,189	10,139,090
14,588,115	14,174,279	14,000,269	13,849,101	15,161,560
2,330,193	2,388,024	2,411,487	2,343,785	2,779,185
3,125,895	3,164,902	3,297,110	3,399,806	3,409,022
19,764	23,816	26,482	-	-
29,484	27,984	27,984	-	-
23,064	30,136	28,292	-	-
-	-	582,275	1,170,288	1,177,660
-	-	-	-	-
90,738	121,607	61,649	126,842	65,507
4,764,229	2,254,331	6,730,158	2,591,237	3,591,414
97,458,920	95,832,934	85,816,618	74,679,253	77,119,890
\$ 110,153,938	\$ 154,370,378	\$ 99,936,404	\$ 89,309,558	\$ 91,431,688

CITY OF MANASSAS, VIRGINIA

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

	2008	2009	2010	2011	2012
Net revenue (expenses)					
Governmental activities	\$ (91,744,934)	\$ (96,432,183)	\$ (94,468,233)	\$ (89,610,250)	\$ (89,147,004)
Business-type activities	6,258,661	2,492,690	12,634,485	13,919,942	11,900,817
Total primary government	<u>\$ (85,486,273)</u>	<u>\$ (93,939,493)</u>	<u>\$ (81,833,748)</u>	<u>\$ (75,690,308)</u>	<u>\$ (77,246,187)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 85,077,974	\$ 85,999,880	\$ 77,135,239	\$ 77,640,223	\$ 79,587,120
Unrestricted grants	3,993,249	3,933,837	8,117,505	8,204,284	7,926,918
Other	3,149,103	2,991,923	3,252,349	2,594,066	2,362,609
Payment from MCPS	6,287,164	5,774,890	5,637,807	5,410,273	5,263,956
Special item	-	-	-	-	-
Transfers	626,190	1,397,379	1,195,914	1,123,440	1,908,270
Total governmental activities	<u>99,133,680</u>	<u>100,098,009</u>	<u>95,338,814</u>	<u>94,972,286</u>	<u>97,048,873</u>
Business-type activities:					
Unrestricted investment earnings	1,409,308	481,835	115,836	90,745	60,707
Other	851,894	(23,596)	105,722	(486,976)	180,635
Transfers	(626,190)	(1,397,379)	(1,195,914)	(1,123,440)	(1,908,270)
Total business-type activities	<u>1,635,012</u>	<u>(939,140)</u>	<u>(974,356)</u>	<u>(1,519,671)</u>	<u>(1,666,928)</u>
Total primary government	<u>\$ 100,768,692</u>	<u>\$ 99,158,869</u>	<u>\$ 94,364,458</u>	<u>\$ 93,452,615</u>	<u>\$ 95,381,945</u>
Changes in Net Position					
Governmental activities	\$ 7,388,746	\$ 3,665,826	\$ 870,581	\$ 5,362,036	\$ 7,901,869
Business-type activities	7,893,673	1,553,550	11,660,129	12,400,271	10,233,889
Total primary government	<u>\$ 15,282,419</u>	<u>\$ 5,219,376</u>	<u>\$ 12,530,710</u>	<u>\$ 17,762,307</u>	<u>\$ 18,135,758</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2008 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				
2013	2014	2015	2016	2017
\$ (96,687,257)	\$ (61,938,441)	\$ (142,217,408)	\$ (105,580,961)	\$ (112,762,550)
8,189,219	1,980,151	8,568,772	5,766,121	7,475,250
\$ (88,498,038)	\$ (59,958,290)	\$ (133,648,636)	\$ (99,814,840)	\$ (105,287,300)
\$ 82,026,887	\$ 86,865,855	\$ 91,654,559	\$ 96,104,367	\$ 100,087,789
8,052,773	8,159,679	8,090,939	8,104,957	8,032,305
3,080,490	2,911,774	2,737,775	3,699,314	3,623,874
4,913,003	4,792,911	5,000,876	7,341,400	7,255,184
-	-	-	-	5,789,202
2,388,660	4,679,697	493,575	5,469,380	(9,884,832)
100,461,813	107,409,916	107,977,724	120,719,418	114,903,522
73,908	60,294	51,716	96,549	237,030
108,169	194,033	1,955,666	18,766	92,461
(2,388,660)	(4,679,697)	(493,575)	(5,469,380)	9,884,832
(2,206,583)	(4,425,370)	1,513,807	(5,354,065)	10,214,323
\$ 98,255,230	\$ 102,984,546	\$ 109,491,531	\$ 115,365,353	\$ 125,117,845
\$ 3,774,556	\$ 45,471,475	\$ (34,239,684)	\$ 15,138,457	\$ 2,140,972
5,982,636	(2,445,219)	10,082,579	412,056	17,689,573
\$ 9,757,192	\$ 43,026,256	\$ (24,157,105)	\$ 15,550,513	\$ 19,830,545

CITY OF MANASSAS, VIRGINIA

Table 3

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

	Fiscal Year				
	2008	2009	2010	2011	2012
Primary Government:					
Governmental activities:					
General government	\$ 422,049	\$ 465,871	\$ 778,728	\$ 1,025,292	\$ 1,718,270
Public safety	4,067,101	3,369,305	2,876,241	3,027,236	6,681,747
Public works	6,587,453	5,052,596	4,771,216	7,521,426	4,717,284
Health and welfare	3,761,211	3,566,498	3,428,633	3,317,247	3,320,815
Culture, recreation, development	509,641	392,047	406,412	910,456	418,648
Total governmental activities	15,347,455	12,846,317	12,261,230	15,801,657	16,856,764
Business-type activities:					
Electric	61,977,984	63,332,951	54,974,184	64,622,214	65,993,354
Water	8,893,622	9,251,337	10,301,972	13,859,866	16,065,286
Sewer	10,727,954	11,905,882	12,091,738	14,260,452	14,572,682
Airport	5,213,933	2,736,432	9,073,997	3,439,671	4,240,026
Solid waste	2,605,861	2,780,120	2,902,852	2,922,060	3,008,923
Stormwater	-	-	-	-	-
Other business-type activities	241,494	430,629	366,738	47,184	52,715
Total business-type activities	89,660,848	90,437,351	89,711,481	99,151,447	103,932,986
Total primary government	\$ 105,008,303	\$ 103,283,668	\$ 101,972,711	\$ 114,953,104	\$ 120,789,750
Component unit:					
Manassas city public schools	\$ 39,178,665	\$ 41,451,188	\$ 41,209,426	\$ 41,674,204	\$ 45,070,026
Total component unit	\$ 39,178,665	\$ 41,451,188	\$ 41,209,426	\$ 41,674,204	\$ 45,070,026

	Fiscal Year				
	2013	2014	2015	2016	2017
Primary Government:					
Governmental activities:					
General government	\$ 1,078,275	\$ 1,249,770	\$ 1,109,629	\$ 1,094,316	\$ 480,971
Public safety	3,450,067	2,415,567	2,519,179	2,272,860	2,131,198
Public works	5,046,339	51,042,204	6,512,926	7,694,846	6,810,694
Health and welfare	2,671,226	3,222,267	3,321,128	3,207,416	3,389,161
Culture, recreation, development	449,111	607,636	656,924	360,867	1,499,774
Total governmental activities	12,695,018	58,537,444	14,119,786	14,630,305	14,311,798
Business-type activities:					
Electric	61,801,837	63,967,176	49,191,776	41,435,005	40,797,765
Water	10,755,883	9,777,191	9,178,718	10,248,905	10,752,433
Sewer	14,588,115	14,194,383	14,050,269	14,191,079	15,406,686
Airport	7,030,452	4,639,027	8,694,904	4,205,969	3,689,615
Solid waste	3,135,325	3,173,221	3,305,418	3,408,207	3,417,116
Stormwater	-	-	582,275	1,189,088	3,056,275
Other business-type activities	72,312	81,936	82,758	-	-
Total business-type activities	97,383,924	95,832,934	85,086,118	74,679,253	77,119,890
Total primary government	\$ 110,078,942	\$ 154,370,378	\$ 99,205,904	\$ 89,309,558	\$ 91,431,688
Component unit:					
Manassas city public schools	\$ 49,018,321	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434	\$ 56,485,887
Manassas economic development authority	-	-	-	-	184,312
Total component unit	\$ 49,018,321	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434	\$ 56,670,199

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						
	2008	2009	2010				
Pre-GASB 54 implementation:							
General fund							
Reserved	\$ 4,498,123	\$ 4,135,238	\$ 4,867,143				
Unreserved, designated	3,231,404	2,645,900	2,245,748				
Unreserved, undesignated	11,407,179	12,194,000	13,891,163				
Total general fund	<u>\$ 19,136,706</u>	<u>\$ 18,975,138</u>	<u>\$ 21,004,054</u>				
All other governmental funds							
Reserved	\$ 4,920,000	\$ 3,209,641	\$ 2,882,100				
Unreserved, reported in:							
Special revenue funds	1,400,013	1,474,944	1,567,040				
Capital projects funds	6,641,066	4,139,318	2,144,276				
Total all other governmental funds	<u>\$ 12,961,079</u>	<u>\$ 8,823,903</u>	<u>\$ 6,593,416</u>				
				Fiscal Year			
	2011	2012	2013	2014	2015	2016	2017
Post-GASB 54 implementation:							
General fund							
Nonspendable	\$ 950,239	\$ 1,450,187	\$ 410,693	\$ 395,877	\$ 574,599	\$ 1,421,998	\$ 89,610
Restricted	2,999,143	2,575,633	2,982,051	2,448,897	2,142,060	1,618,882	840,093
Committed	7,505,941	7,033,509	5,234,941	4,978,410	5,535,887	6,107,607	10,743,996
Assigned	-	-	-	-	109,024	1,582,285	2,644,758
Unassigned	11,878,166	12,193,722	12,136,198	12,665,075	13,145,824	15,842,498	16,768,856
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>	<u>\$ 31,087,313</u>
All other governmental funds							
Nonspendable:							
Permanent fund principal	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other	-	-	-	-	-	-	3,056
Restricted, reported in:							
Special revenue funds	2,608,460	3,537,436	3,286,743	4,042,312	4,777,208	5,522,790	5,740,288
Capital projects funds	4,863,154	581,134	-	2,769,038	2,231,656	360,254	10,402,581
Permanent fund	83,279	70,543	70,813	156,607	161,775	171,190	153,104
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	16,077,960
Debt service fund	-	-	-	-	-	68,051	674,932
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>	<u>\$ 33,151,921</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				
	2008	2009	2010	2011	2012
Revenues					
General property taxes	\$ 62,918,748	\$ 66,747,985	\$ 63,697,942	\$ 62,613,605	\$ 63,518,398
Other local taxes	19,687,511	18,355,300	14,897,257	16,045,899	16,593,452
Permits, fees, licenses	913,331	533,860	923,525	784,597	779,823
Fines and forfeitures	544,266	509,871	521,655	633,285	793,663
Use of money and property	1,349,399	544,697	276,216	324,979	287,212
Charges for services	1,244,643	1,208,576	1,144,351	1,072,428	1,097,365
Payment in lieu of debt service	6,287,164	5,774,890	5,637,807	5,410,273	5,263,956
Recovered costs	1,593,210	1,656,460	1,973,170	1,973,170	1,887,460
Miscellaneous	1,555,185	1,944,405	1,401,785	1,350,794	2,405,303
Contribution from component unit	-	-	-	-	-
Intergovernmental	15,431,962	13,126,646	16,921,868	20,101,400	19,707,516
Total Revenues	111,525,419	110,402,790	107,395,576	110,310,430	112,334,148
Expenditures					
General government administration	8,251,309	8,282,142	8,087,758	8,126,487	8,175,771
Public safety	21,432,111	23,181,421	23,619,295	23,838,881	25,150,135
Public works	5,989,842	5,194,725	5,312,789	4,158,164	3,954,503
Health and welfare	8,594,700	8,416,209	7,976,335	7,458,336	7,032,635
Culture, recreation	5,301,265	6,010,353	5,735,016	6,369,224	5,661,189
Education	48,443,875	48,924,698	47,592,844	47,123,718	48,125,649
Non Departmental					
Capital outlay	4,499,479	7,372,921	4,308,676	8,964,479	5,460,088
Debt service					
Principal retirement	5,448,966	5,256,466	5,285,032	4,827,350	5,058,445
Interest and fiscal charges	3,109,315	2,906,134	2,721,773	2,811,252	2,403,570
Bond Issuance costs	-	-	-	-	-
Total expenditures	111,070,862	115,545,069	110,639,518	113,677,891	111,021,985
Excess (deficiency) of revenues over (under) expenditures	\$ 454,557	\$ (5,142,279)	\$ (3,243,942)	\$ (3,367,461)	\$ 1,312,163
Other financing sources (uses)					
Transfers in	4,282,488	5,008,434	10,305,313	4,315,802	8,058,273
Transfers out	(4,176,483)	(4,164,899)	(9,530,605)	(3,270,466)	(6,186,212)
Issuance of debt	-	-	2,200,000	21,539,489	-
Premium on bonds	-	-	67,663	2,553,885	-
Payment to refunded bond escrow age	-	-	-	(20,654,771)	-
Capital lease	-	-	-	-	-
Other	-	-	-	-	-
Total other financing sources (uses)	106,005	843,535	3,042,371	4,483,939	1,872,061
Net change in fund balance	\$ 560,562	\$ (4,298,744)	\$ (201,571)	\$ 1,116,478	\$ 3,184,224
Debt service as a percentage of noncapital expenditures	8.0%	7.5%	7.5%	7.3%	7.1%

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

2013	2014	2015	2016	2017
\$ 64,499,818	\$ 69,152,354	\$ 73,313,910	\$ 76,770,693	\$ 78,422,645
17,516,677	17,703,001	17,944,186	19,123,123	20,162,055
929,999	796,896	944,973	654,822	1,154,234
803,283	637,403	668,975	751,006	713,756
284,224	286,872	307,417	405,509	662,021
1,140,610	1,221,953	1,194,458	1,267,011	1,193,427
4,913,003	4,792,911	5,000,876	7,341,400	7,255,184
1,922,080	1,951,150	2,101,870	2,230,720	2,451,271
2,563,751	2,304,867	1,601,879	1,534,506	1,212,603
-	-	-	-	3,256,077
16,116,127	18,019,681	18,052,021	19,162,831	18,460,027
110,689,572	116,867,088	121,130,565	129,241,621	134,943,300
8,711,499	8,668,542	9,041,926	9,039,441	8,924,147
28,109,517	28,617,782	28,398,747	29,109,653	28,891,462
4,381,295	4,787,857	4,328,697	4,423,503	6,241,717
7,034,040	7,834,030	8,277,227	7,937,132	8,108,642
5,521,613	5,109,182	5,558,630	6,098,669	7,222,524
48,014,667	51,334,432	90,297,919	53,559,758	57,870,687
5,796,525	7,355,398	5,042,455	7,014,122	6,869,322
4,911,579	4,946,984	5,123,293	6,073,653	6,286,702
2,234,419	2,131,062	2,049,473	3,287,943	3,017,724
-	-	472,373	-	393,281
114,715,154	120,785,269	158,590,740	126,543,874	133,826,208
\$ (4,025,582)	\$ (3,918,181)	\$ (37,460,175)	\$ 2,697,747	\$ 1,117,092
7,439,151	8,370,750	6,776,635	11,361,929	9,936,264
(5,628,361)	(3,812,053)	(6,469,955)	(6,416,211)	(6,833,878)
-	3,814,050	46,101,800	-	23,400,000
-	178,380	4,401,863	-	2,977,002
-	-	(12,794,921)	-	(9,518,194)
196,568	-	-	-	-
-	51,518	33,196	327,608	36,961
2,007,358	8,602,645	38,048,618	5,273,326	19,998,155
\$ (2,018,224)	\$ 4,684,464	\$ 588,443	\$ 7,971,073	\$ 21,115,247
6.6%	6.2%	4.7%	7.8%	7.3%

CITY OF MANASSAS, VIRGINIA

Table 6

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

	Fiscal Year				
	2008	2009	2010	2011	2012
Real property	\$ 51,019,031	\$ 54,249,494	\$ 52,749,987	\$ 51,703,328	\$ 52,321,058
Personal property	10,677,820	10,934,245	9,322,059	9,133,899	9,475,950
Other	1,221,897	1,564,246	1,625,896	1,776,378	1,721,390
Total property taxes	62,918,748	66,747,985	63,697,942	62,613,605	63,518,398
Sales	7,082,425	6,440,055	6,881,710	7,305,186	7,210,697
Business licenses	3,017,478	2,869,132	2,450,090	2,759,079	2,931,782
Meals	2,640,665	2,547,151	2,423,969	2,584,054	2,894,531
Communications	3,312,500	3,009,702	-	-	-
Other	3,634,443	3,489,260	3,141,488	3,397,580	3,556,442
Total other local taxes	19,687,511	18,355,300	14,897,257	16,045,899	16,593,452
Total tax revenues	\$ 82,606,259	\$ 85,103,285	\$ 78,595,199	\$ 78,659,504	\$ 80,111,850

	Fiscal Year				
	2013	2014	2015	2016	2017
Real property	\$ 52,523,333	\$ 56,668,858	\$ 59,628,262	\$ 62,822,691	\$64,772,066
Personal property	10,375,908	10,749,146	11,818,907	11,931,371	11,555,379
Other	1,600,577	1,734,350	1,865,741	2,016,630	2,095,200
Total property taxes	64,499,818	69,152,354	73,313,910	76,770,692	78,422,645
Sales	7,811,499	7,581,829	7,555,344	8,055,065	8,489,013
Business licenses	2,957,117	3,110,196	3,075,033	3,290,009	3,549,629
Meals	3,094,965	3,315,080	3,406,893	3,728,988	3,944,186
Communications	-	-	-	-	-
Other	3,653,096	3,695,896	3,906,916	4,049,060	4,179,227
Total other local taxes	17,516,677	17,703,001	17,944,186	19,123,122	20,162,055
Total tax revenues	\$ 82,016,495	\$ 86,855,355	\$ 91,258,096	\$ 95,893,814	\$ 98,584,700

Source: City of Manassas Comprehensive Annual Financial Report

Notes: 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		
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
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

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.

**Property Tax Rates
Last Ten Years**

Tax Year	General	Fire Rescue Levy	Total Direct Real Property	Personal Property	Machinery and Tools
2008	1.015	0.100	1.115	3.250	2.100
2009	1.350	0.143	1.493	3.250	2.100
2010	1.318	0.154	1.472	3.250	2.100
2011	0.659	0.077	0.736	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

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 not

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	2017			2008		
	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	2.1%	\$ 107,246,900	1	2.2%
Micron Technology	98,066,200	2	2.1%	104,188,300	2	2.1%
UDR Wellington Place	60,013,300	3	1.3%			
Battery Heights Associates	52,990,000	4	1.1%	60,419,200	3	1.2%
Davis Ford Crossing, LLC	37,261,300	5	0.8%	33,959,500	7	0.7%
Wellington Station Owner LLC	32,508,600	6	0.7%			
Hastings Marketplace Owner LLC	31,865,200	7	0.7%			
Prince William Hospital Corp	31,744,600	8	0.7%	35,729,000	6	0.7%
WT/CAP Manassas Courts Apt.	26,634,400	9	0.6%			
Fairfield Village Square	25,350,600	10	0.5%	26,034,100	9	0.5%
AFV Wellington, LLC				51,132,200	4	1.0%
Verizon				37,424,300	5	0.8%
Liberia Development Corp.				27,439,800	8	0.6%
Wellington/Hastings				21,482,800	10	0.4%
Totals	<u>\$ 496,977,600</u>		<u>10.6%</u>	<u>\$ 505,056,100</u>		<u>10.2%</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):

\$4,982,424,800 - 2008

\$4,714,999,700 - 2017

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					
		2008	2009	2010	2011	2012	2013
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	-	-	-	-	-	52,668,751
2014	56,428,143	-	-	-	-	-	-
2015	59,630,272	-	-	-	-	-	-
2016	62,924,270	-	-	-	-	-	-
2017	64,894,082	-	-	-	-	-	-
Total Levy for Fiscal Year		\$ 27,521,111	\$ 55,297,716	\$ 53,907,095	\$ 52,139,297	\$ 52,254,647	\$ 52,668,751

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
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%	1,389,843	52,250,928	99.99%	2,321,143	4.44%
2013	52,668,751	51,440,592	97.67%	1,223,894	52,664,486	99.99%	1,919,644	3.64%
2014	56,428,143	55,060,273	97.58%	976,754	56,037,027	99.31%	1,460,048	2.59%
2015	59,630,272	58,540,515	98.17%	926,181	59,466,696	99.73%	1,405,624	2.36%
2016	62,924,270	61,837,236	98.27%	774,624	62,611,860	99.50%	1,571,417	2.50%
2017	64,894,082	63,227,350	97.43%	-	63,227,350	97.43%	2,250,213	3.47%

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 Year
2014	2015	2016	2017	
\$ -	\$ -	\$ -	\$ -	2008
-	-	-	-	2009
-	-	-	-	2010
-	-	-	-	2011
-	-	-	-	2012
-	-	-	-	2013
56,428,143	-	-	-	2014
-	59,630,272	-	-	2015
-	-	62,924,270	-	2016
-	-	-	64,894,082	2017
<u>\$ 56,428,143</u>	<u>\$ 59,630,272</u>	<u>\$ 62,924,270</u>	<u>\$ 64,894,082</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

Tax year 2017 began July 1, 2016 and ended June 30, 2017

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			
2008	\$ 64,252,430	\$ 1,116,239	\$ 2,227,607	\$ 752,925	\$ 30,481,425	\$ -	\$ 98,830,626	6.01%	\$ 2,852
2009	59,837,150	814,275	1,841,720	501,949	28,659,250	-	91,654,344	5.46%	2,510
2010	57,601,950	512,275	1,483,960	250,973	29,714,312	-	89,563,470	5.09%	2,368
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	n/a	2,635
2017	91,902,652	-	149,686	-	32,005,136	-	124,057,474	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
2008	\$ 94,733,855	\$ 1,116,239	\$ 95,850,094	1.92%	\$ 2,766
2009	88,496,400	814,275	89,310,675	2.38%	2,446
2010	87,316,262	512,275	87,828,537	2.45%	2,322
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%	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				
	2008	2009	2010	2011	2012
Debt limit	\$ 498,242,480	\$ 375,902,670	\$ 359,178,260	\$ 379,675,090	\$ 391,250,530
Total net debt applicable to limit	95,850,094	89,310,675	87,828,537	87,228,303	80,142,378
Legal debt margin	<u>\$ 402,392,386</u>	<u>\$ 286,591,995</u>	<u>\$ 271,349,723</u>	<u>\$ 292,446,787</u>	<u>\$ 311,108,152</u>
Total net debt applicable to limit as a percent of debt limit	19.24%	23.76%	24.45%	22.97%	20.48%

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				
	2013	2014	2015	2016	2017
Debt limit	\$ 410,511,380	\$ 418,621,640	\$ 442,766,470	\$ 461,386,730	\$ 471,499,970
Total net debt applicable to limit	75,999,685	80,326,018	107,395,256	99,374,520	113,000,577
Legal debt margin	<u>\$ 334,511,695</u>	<u>\$ 338,295,622</u>	<u>\$ 335,371,214</u>	<u>\$ 362,012,210</u>	<u>\$ 358,499,393</u>
 Total net debt applicable to limit as a percent of debt limit	 18.51%	 19.19%	 24.26%	 21.54%	 23.97%

Legal Debt Margin Calculation for Fiscal Year 2017

Real property assessed value January 1, 2016, used for FY2017 (7/1/2016 - 6/30/2017)	\$ 5,467,803,500
Less exempt real property assessed value	<u>(752,803,800)</u>
Total taxable real property assessed value	4,714,999,700
 Debt limit (10% of taxable real property assessed value)	 471,499,970
 Total net debt applicable to limit June 30, 2017	 <u>113,000,577</u>
Legal debt margin	<u><u>\$ 358,499,393</u></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)
2008	34,656	\$ 1,643,076,000	\$ 47,411	6,474	4.2%
2009	36,514	1,679,863,000	46,006	6,566	7.3%
2010	37,821	1,761,021,000	46,562	6,684	7.0%
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	n/a	n/a	7,678	3.4%
2017	n/a	n/a	n/a	7,771	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	2016			2007		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,500	1	6.9%	1,186	3	6.0%
Novant Health UVA Health System	1,182	2	5.4%	1,400	2	7.0%
Lockheed Martin	1,100	3	5.0%	1,500	1	7.5%
Manassas City Public Schools (FTE)	1,081	4	5.0%	919	4	4.6%
City of Manassas (FTE)	472	5	2.2%	468	5	2.4%
American Disposal Service	460	6	2.1%			
BAE Systems	280	7	1.3%	350	6	1.8%
S.W.I.F.T.	254	8	1.2%	275	8	1.4%
Aurora Flight Sciences	210	9	1.0%	200	10	1.0%
ARS (American Residential Svcs)	193	10	0.9%			
CGI (Oberon Assoc)				275	7	1.4%
Colgan Air				250	9	1.3%
Totals	<u>6,732</u>		<u>30.83%</u>	<u>6,823</u>		<u>34.4%</u>
Total City Employment	21,834					

Source: City of Manassas Economic Development Department

Notes: Calendar year 2016 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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	8.00	8.00	10.00	10.00	11.00
Voter Registration	2.55	2.55	2.55	2.05	2.05	2.05	2.05	2.05	2.05	2.15
Treasurer	8.00	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
Commissioner of the Revenue	13.00	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Finance and Administration	15.00	30.00	30.00	30.05	30.55	27.05	27.30	25.30	25.30	26.30
Human Resources	8.00	-	-	-	-	-	-	-	-	-
Public Safety										
Police	124.75	122.75	122.75	120.75	127.00	127.00	127.25	127.25	126.50	127.00
Fire	-	-	-	-	-	-	-	-	-	-
Rescue	-	-	-	-	-	-	-	-	-	-
Fire and Rescue	34.00	46.00	46.00	46.00	59.00	60.00	60.00	60.00	60.00	62.00
Public Works	74.00	61.00	52.00	48.50	49.50	49.50	50.50	50.50	51.50	53.00
Culture, Recreation, Development										
Recreation and parks	22.40	-	-	-	-	-	-	-	-	-
Museum System	9.50	8.50	8.50	4.50	5.50	6.50	6.50	6.50	6.50	6.50
Community Development	10.00	28.25	28.25	26.25	28.25	27.25	27.25	27.25	27.25	27.25
Economic Development	-	-	-	-	-	-	2.50	2.50	2.50	2.50
Health and Human Services										
Family Services	35.99	36.49	36.49	37.11	36.11	37.48	37.48	37.48	37.48	37.48
Utilities										
Sewer	14.00	13.00	13.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Water	29.00	28.00	28.00	27.50	27.50	27.50	27.50	27.50	27.50	27.50
Electric	56.00	56.00	56.00	54.00	54.00	54.00	54.00	54.00	54.00	53.00
Airport	6.00	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
Stormwater	-	-	-	-	-	-	-	-	-	-
Vehicle Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Information Technology	10.00	-	-	-	-	-	-	-	-	-
Total primary government	486.19	472.54	463.54	445.71	468.46	473.33	478.33	478.33	478.58	483.68

Source: City of Manassas Annual Operating Budget

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

Function	Fiscal Year									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Government										
Business licenses issued	3,500	3,600	3,150	2,700	2,600	2,600	2,600	2,600	2,775	2,750
Property returns processed	34,500	33,500	32,000	31,500	31,500	32,500	35,000	34,000	37,081	37,343
Public Safety										
Traffic citations	8,000	8,000	6,000	5,500	5,500	6,750	8,500	8,400	6,000	7,000
Criminal arrests	3,063	3,200	3,200	3,000	2,500	2,500	2,775	3,000	2,000	2,100
Police calls for service	66,000	67,000	67,000	65,000	60,000	60,000	61,000	63,000	55,000	58,000
Public Works										
Site plans reviewed	45	35	45	20	20	30	40	55	64	67
Building permits issued	665	650	465	400	400	450	500	570	476	537
Fire inspections	800	800	800	1,200	1,400	1,200	1,000	1,200	1,800	1,000
Acres mowed	361	361	361	361	365	365	365	365	365	365
Culture, Recreation, Development										
Existing businesses assisted	100	100	50	30	15	15	8	n/a	n/a	n/a
Health and Human Services										
Family services										
Customers served	36,500	43,500	60,000	78,000	75,000	90,300	96,100	121,837	111,941	97,115
Section 8 vouchers used	280	275	306	302	327	306	306	288	295	290
Sewer Utility										
Wastewater processed (1)	2.1	2.2	2.2	2.2	2.2	2.31	2.48	2.39	2.36	2.20
Water Utility										
Drinking water produced (1)	3.5	4.4	4.6	4.5	4.5	4.61	4.70	4.74	4.70	4.68
Electric Utility										
Load management savings	\$8.1M	\$7.6M	\$7.3M	\$1.5M	\$648K	\$702K	\$731K	\$871K	\$1.2M	\$1.8M
Airport										
Total operations (2)	130,000	115,000	115,073	92,394	86,337	83,180	79,616	79,550	80,000	85,000
Based aircraft	435	402	405	402	406	423	418	418	418	400
Information Technology										
Devices supported	610	1,324	1,289	1,320	1,325	1,325	1,340	1,340	1,330	1,461
Visitors to city website	300,000	450,000	475,000	890,000	500,000	1,000,000	1,000,000	1,200,000	1,200,000	1,121,558

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	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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	827	827	827	827	827	827	827	827
Vehicles in fleet	427	436	440	441	452	447	446	448	449	457
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)	253	253	243	243	244	244	244	245	249	249
Street lights	2,790	2,918	2,918	2,952	2,979	2,979	3,062	2,719	3,045	3,045
Traffic signals	55	53	55	60	58	61	61	62	62	62
Culture, Recreation, Development										
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	17
Park acreage	194	194	194	194	194	194	194	194	194	234
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	115	115	115	142	142
Storm sewers (miles)	94	72	72	72	72	72	72	72	72	72
Treatment capacity (1)	9	9	9	9	9	9	9	9	8.69	8.69
Water Utility										
Water connections	10,506	10,647	10,763	10,911	10,918	10,997	11,104	11,178	11,200	11,242
Water mains (miles)	152	152	152	152	152	152	152	152	170	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	20	20	20	20
Electric capacity (2)	41	41	41	41	41	41	40	40	40	40
Airport										
Airport acreage	899	899	899	899	899	899	899	892	892	886
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

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