

STATISTICAL SECTION

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

Contents	Pages
<i>Financial Trends – Tables 1 – 5</i>	
These schedules contain trend information to help the reader understand how the government’s financial performance and well-being have changed over time.	129-134
<i>Revenue Capacity – Tables 6 – 10</i>	
These schedules contain information to help the reader assess the government’s most significant local revenue source, the property tax.	135-139
<i>Debt Capacity – Tables 11 – 13</i>	
These schedules contain trend information to help the reader assess the affordability of the government’s current levels of outstanding debt and the government’s ability to issue additional debt in the future.....	140-142
<i>Demographic and Economic Information – Tables 14 – 15</i>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place	143-144
<i>Operating Information – Tables 16 – 18</i>	
These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and activities it performs.....	145-147

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				
	2010	2011	2012	2013	2014
Governmental activities					
Net investment in capital assets	\$ 187,167,835	\$ 187,046,616	\$ 190,610,490	\$ 192,612,544	\$ 239,215,472
Restricted	1,905,999	4,863,154	681,134	100,000	100,000
Unrestricted	(16,284,557)	(13,758,457)	(5,238,442)	(2,884,806)	(2,607,237)
Total governmental activities net position	\$ 172,789,277	\$ 178,151,313	\$ 186,053,182	\$ 189,827,738	\$ 236,708,235
Business-type activities					
Invested in capital assets,					
Net investment in capital assets	\$ 76,572,357	\$ 74,485,176	\$ 82,091,882	\$ 88,046,880	\$ 86,301,566
Restricted	54,724	3,060,310	-	-	-
Unrestricted	34,206,399	45,688,265	51,375,758	51,403,397	44,362,216
Total business-type activities net position	\$ 110,833,480	\$ 123,233,751	\$ 133,467,640	\$ 139,450,277	\$ 130,663,782
Total primary government					
Net investment in capital assets	\$ 263,740,192	\$ 261,531,792	\$ 272,702,372	\$ 280,659,424	\$ 325,517,038
Restricted	1,960,723	7,923,464	681,134	100,000	100,000
Unrestricted	17,921,842	31,929,808	46,137,316	48,518,591	41,754,979
Total primary government net position	\$ 283,622,757	\$ 301,385,064	\$ 319,520,822	\$ 329,278,015	\$ 367,372,017
Component unit - Manassas City Public Schools					
Net investment in capital assets	\$ 53,900,305	\$ 51,214,420	\$ 49,095,596	\$ 46,206,590	\$ 46,519,834
Restricted	-	-	-	-	3,535,677
Unrestricted	3,785,225	4,788,337	4,598,515	4,343,729	5,504,087
Total component unit net position	\$ 57,685,530	\$ 56,002,757	\$ 53,694,111	\$ 50,550,319	\$ 55,559,598
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	\$ 274,972,222	\$ 273,768,712	\$ 286,415,968	\$ 294,871,514	\$ 340,042,372
Restricted	1,960,723	8,023,464	681,134	100,000	3,635,677
Unrestricted	64,375,342	75,595,645	86,117,831	84,856,820	79,253,566
Total reporting unit net position	\$ 341,308,287	\$ 357,387,821	\$ 373,214,933	\$ 379,828,334	\$ 422,931,615

Source: City of Manassas Comprehensive Annual Financial Report

Notes: (1) GASB Statement No. 75 was adopted in fiscal year 2018.

Fiscal years 2010 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 \$53,190,030 in FY19, \$56,745,152 in FY 2018, \$56,896,406 in FY 2017, \$49,788,683 in FY 2016, \$32,206,777 in FY 2015, \$31,994,500 in FY 2014, \$31,994,500 in FY 2013, \$35,382,000 in FY 2012, \$38,977,500 in FY 2011, and \$42,668,275 in FY 2010.

CITY OF MANASSAS, VIRGINIA

Table 1

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

Fiscal Year				
2015	2016	2017	2018 (1)	2019
\$ 237,659,136	\$ 238,106,151	\$ 224,620,939	\$ 225,362,179	\$ 224,763,548
961,775	321,190	253,104	244,257	252,492
(59,515,691)	(44,183,664)	(27,689,919)	(21,326,052)	3,855,731
<u>\$ 179,105,220</u>	<u>\$ 194,243,677</u>	<u>\$ 197,184,124</u>	<u>\$ 204,280,384</u>	<u>\$ 228,871,771</u>
\$ 91,017,431	\$ 90,521,955	\$ 100,501,797	\$ 105,057,529	\$ 107,578,521
1,116,832	1,170,439	2,138,217	2,017,150	820,295
41,786,999	42,640,924	49,382,877	56,076,216	64,449,485
<u>\$ 133,921,262</u>	<u>\$ 134,333,318</u>	<u>\$ 152,022,891</u>	<u>\$ 163,150,895</u>	<u>\$ 172,848,301</u>
\$ 328,676,567	\$ 328,628,106	\$ 325,122,736	\$ 330,419,708	\$ 332,342,069
2,078,607	1,491,629	2,391,321	2,261,407	1,072,787
(17,728,692)	(1,542,740)	21,692,958	34,750,164	68,305,216
<u>\$ 313,026,482</u>	<u>\$ 328,576,995</u>	<u>\$ 349,207,015</u>	<u>\$ 367,431,279</u>	<u>\$ 401,720,072</u>
\$ 50,714,094	\$ 74,381,016	\$ 79,206,749	\$ 78,653,662	\$ 74,572,858
35,840,374	11,233,318	4,985,005	1,400,803	1,104,005
(84,983,251)	(85,381,758)	(86,202,600)	(96,312,429)	(86,847,342)
<u>\$ 1,571,217</u>	<u>\$ 232,576</u>	<u>\$ (2,010,846)</u>	<u>\$ (16,257,964)</u>	<u>\$ (11,170,479)</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	591,714	531,905	492,931
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 591,714</u>	<u>\$ 531,905</u>	<u>\$ 492,931</u>
\$ 347,183,884	\$ 353,220,439	\$ 347,433,079	\$ 352,328,218	\$ 353,724,897
37,918,981	12,724,947	7,376,326	3,662,210	2,176,792
(70,505,166)	(37,135,815)	(7,021,522)	(4,285,208)	35,140,835
<u>\$ 314,597,699</u>	<u>\$ 328,809,571</u>	<u>\$ 347,787,883</u>	<u>\$ 351,705,220</u>	<u>\$ 391,042,524</u>

(Continued)

CITY OF MANASSAS, VIRGINIA

Table 2, Page 1 of 4

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

	Fiscal Year				
	2010	2011	2012	2013	2014
Expenses					
Governmental activities:					
General government	\$ 8,473,478	\$ 8,411,567	\$ 8,339,202	\$ 8,864,313	\$ 8,889,060
Public safety	24,539,618	24,460,979	25,608,165	28,575,011	28,751,948
Public works	9,405,335	8,435,069	8,496,181	8,905,254	10,001,107
Health and human services	7,973,696	7,490,361	7,046,876	7,046,417	7,873,882
Culture, recreation, development	6,138,833	6,731,424	5,966,162	5,806,374	5,366,949
Education	47,592,844	47,123,718	48,125,649	48,014,667	57,448,414
Interest on long term debt	2,605,659	2,758,789	2,421,533	2,170,239	2,144,525
Bond issuance costs	-	-	-	-	-
Total governmental activities	106,729,463	105,411,907	106,003,768	109,382,275	120,475,885
Business-type activities:					
Electric	51,914,838	59,998,016	65,718,110	61,360,909	66,181,787
Water	6,989,962	6,849,916	7,330,693	8,276,499	7,745,000
Sewer	12,138,037	11,976,128	12,091,241	12,392,026	12,618,910
Airport	3,392,717	3,369,665	3,505,497	3,563,277	3,548,396
Solid Waste	2,868,737	2,957,779	3,058,172	3,117,943	3,191,138
City Square Pavilion	317,848	370,416	345,831	316,921	328,600
Candy Factory	191,763	199,396	212,488	198,263	198,763
Parking Garage	-	-	38,409	43,863	40,189
Stormwater	-	-	-	-	-
Telecommunications	521,024	-	-	-	-
Total business-type activities	78,334,926	85,721,316	92,300,441	89,269,701	93,852,783
Total primary government	\$ 185,064,389	\$ 191,133,223	\$ 198,304,209	\$ 198,651,976	\$ 214,328,668
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 463,437	\$ 769,067	\$ 1,458,699	\$ 793,268	\$ 965,601
Public safety	1,909,779	1,755,053	1,853,608	1,912,366	1,835,901
Public works	643,891	865,261	1,319,174	1,453,769	965,091
Health and human services	33,348	38,807	41,545	36,150	37,549
Culture, recreation, development	406,412	405,456	403,140	436,111	602,636
Operating grants/contributions	8,804,363	11,968,013	11,780,598	7,851,624	7,568,603
Capital grants/contributions	-	-	-	211,730	46,562,063
Total governmental activities	12,261,230	15,801,657	16,856,764	12,695,018	58,537,444
Business-type activities:					
Charges for services:					
Electric	54,968,258	63,213,305	65,345,470	61,766,073	63,967,176
Water	10,301,071	10,760,754	11,839,939	10,721,365	9,680,679
Sewer	12,091,738	14,260,452	14,508,871	14,588,115	14,174,279
Airport	2,080,115	2,134,108	2,292,410	2,330,193	2,388,024
Solid Waste	2,896,323	2,916,356	3,002,388	3,125,895	3,164,902
City Square Pavilion	13,526	16,787	22,920	19,764	23,816
Candy Factory	27,984	30,397	27,464	29,484	27,984
Parking Garage	-	-	2,331	23,064	30,136
Stormwater	-	-	-	-	-
Telecommunications	325,228	-	-	-	-
Operating grants/contributions	1,652,441	289,574	151,253	90,738	121,607
Capital grants/contributions	6,612,727	6,019,525	7,008,212	4,764,229	2,254,331
Total business-type activities	90,969,411	99,641,258	104,201,258	97,458,920	95,832,934
Total primary government	\$ 103,230,641	\$ 115,442,915	\$ 121,058,022	\$ 110,153,938	\$ 154,370,378

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

Fiscal Year				
2015	2016	2017	2018	2019
\$ 9,713,211	\$ 9,416,657	\$ 9,317,421	\$ 9,113,451	\$ 9,436,777
29,046,682	29,590,090	29,347,211	30,135,534	31,294,979
10,021,004	10,271,259	11,242,030	12,362,448	12,544,115
8,226,526	7,803,369	8,094,092	8,416,497	8,504,736
5,922,737	6,674,897	7,909,986	7,507,275	7,335,760
90,297,919	53,559,758	57,870,687	56,477,145	58,212,570
2,652,212	2,895,236	2,899,640	2,801,905	2,637,240
456,903	-	393,281	-	181,966
156,337,194	120,211,266	127,074,348	126,814,255	130,148,143
49,418,170	39,930,487	37,573,386	37,636,140	38,196,702
6,530,807	7,963,709	7,870,578	8,031,152	7,800,929
12,833,037	13,041,741	15,974,768	12,653,486	13,125,506
4,172,683	4,014,417	4,277,596	3,990,689	4,240,422
3,400,730	3,346,175	2,769,954	2,879,907	3,072,480
302,350	-	-	-	-
198,763	-	-	-	-
42,383	-	-	-	-
348,923	616,603	1,178,358	1,766,011	1,603,506
-	-	-	-	-
77,247,846	68,913,132	69,644,640	66,957,385	68,039,545
\$ 233,585,040	\$ 189,124,398	\$ 196,718,988	\$ 193,771,640	\$ 198,187,688
\$ 794,125	\$ 793,509	\$ 211,599	\$ 229,448	\$ 145,676
2,038,460	1,850,687	1,682,680	1,915,546	1,852,043
632,645	502,017	427,517	1,374,423	1,531,692
35,950	35,946	35,946	35,946	-
621,092	312,517	1,313,428	1,050,364	1,310,200
7,659,004	7,619,603	8,003,903	8,797,776	8,774,906
2,338,510	3,516,026	2,636,725	2,159,714	3,663,593
14,119,786	14,630,305	14,311,798	15,563,217	17,278,110
49,504,961	41,435,005	40,796,452	43,482,903	43,560,183
9,145,951	9,763,189	10,139,090	10,692,383	10,451,828
14,000,269	13,849,101	15,161,560	16,046,193	15,153,685
2,411,487	2,343,785	2,779,185	2,842,173	3,198,829
3,297,110	3,399,806	3,409,022	3,426,120	3,533,728
26,482	-	-	-	-
27,984	-	-	-	-
28,292	-	-	-	-
582,275	1,170,288	1,177,660	1,299,839	1,421,254
-	-	-	-	-
61,649	126,842	65,507	88,789	94,763
6,730,158	2,591,237	3,591,414	2,774,579	2,241,678
85,816,618	74,679,253	77,119,890	80,652,979	79,655,948
\$ 99,936,404	\$ 89,309,558	\$ 91,431,688	\$ 96,216,196	\$ 96,934,058

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

	2010	2011	2012	2013	2014
Net revenue (expenses)					
Governmental activities	\$ (94,468,233)	\$ (89,610,250)	\$ (89,147,004)	\$ (96,687,257)	\$ (61,938,441)
Business-type activities	12,634,485	13,919,942	11,900,817	8,189,219	1,980,151
Total primary government	<u>\$ (81,833,748)</u>	<u>\$ (75,690,308)</u>	<u>\$ (77,246,187)</u>	<u>\$ (88,498,038)</u>	<u>\$ (59,958,290)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 77,135,239	\$ 77,640,223	\$ 79,587,120	\$ 82,026,887	\$ 86,865,855
Unrestricted grants	8,117,505	8,204,284	7,926,918	8,052,773	8,159,679
Other	3,252,349	2,594,066	2,362,609	3,080,490	2,911,774
Payment from MCPS	5,637,807	5,410,273	5,263,956	4,913,003	4,792,911
Special item	-	-	-	-	-
Transfers	1,195,914	1,123,440	1,908,270	2,388,660	4,679,697
Total governmental activities	<u>95,338,814</u>	<u>94,972,286</u>	<u>97,048,873</u>	<u>100,461,813</u>	<u>107,409,916</u>
Business-type activities:					
Unrestricted investment earnings	115,836	90,745	60,707	73,908	60,294
Other	105,722	(486,976)	180,635	108,169	194,033
Transfers	(1,195,914)	(1,123,440)	(1,908,270)	(2,388,660)	(4,679,697)
Total business-type activities	<u>(974,356)</u>	<u>(1,519,671)</u>	<u>(1,666,928)</u>	<u>(2,206,583)</u>	<u>(4,425,370)</u>
Total primary government	<u>\$ 94,364,458</u>	<u>\$ 93,452,615</u>	<u>\$ 95,381,945</u>	<u>\$ 98,255,230</u>	<u>\$ 102,984,546</u>
Changes in Net Position					
Governmental activities	\$ 870,581	\$ 5,362,036	\$ 7,901,869	\$ 3,774,556	\$ 45,471,475
Business-type activities	11,660,129	12,400,271	10,233,889	5,982,636	(2,445,219)
Total primary government	<u>\$ 12,530,710</u>	<u>\$ 17,762,307</u>	<u>\$ 18,135,758</u>	<u>\$ 9,757,192</u>	<u>\$ 43,026,256</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2010 through 2014 are presented as restated.

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

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

Stormwater utility enterprise fund commenced January 1, 2015.

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

Fiscal Year				
2015	2016	2017	2018	2019
\$ (142,217,408)	\$ (105,580,961)	\$ (112,762,550)	\$ (111,251,038)	\$ (112,870,033)
8,568,772	5,766,121	7,475,250	13,695,594	11,616,403
\$ (133,648,636)	\$ (99,814,840)	\$ (105,287,300)	\$ (97,555,444)	\$ (101,253,630)
\$ 91,654,559	\$ 96,104,367	\$ 100,087,789	\$ 102,129,438	\$ 107,753,210
8,090,939	8,104,957	8,032,305	7,980,187	7,837,841
2,737,775	3,699,314	3,623,874	4,953,013	13,202,970
5,000,876	7,341,400	7,255,184	7,357,675	5,752,841
-	-	5,789,202	-	-
493,575	5,469,380	(9,884,832)	4,351,560	2,914,558
107,977,724	120,719,418	114,903,522	126,771,873	137,461,420
51,716	96,549	237,030	500,672	937,942
1,955,666	18,766	92,461	76,194	57,619
(493,575)	(5,469,380)	9,884,832	(4,351,560)	(2,914,558)
1,513,807	(5,354,065)	10,214,323	(3,774,694)	(1,918,997)
\$ 109,491,531	\$ 115,365,353	\$ 125,117,845	\$ 122,997,179	\$ 135,542,423
\$ (34,239,684)	\$ 15,138,457	\$ 2,140,972	\$ 15,520,835	\$ 24,591,387
10,082,579	412,056	17,689,573	9,920,900	9,697,406
\$ (24,157,105)	\$ 15,550,513	\$ 19,830,545	\$ 25,441,735	\$ 34,288,793

CITY OF MANASSAS, VIRGINIA

Table 3

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

	Fiscal Year				
	2010	2011	2012	2013	2014
Primary Government:					
Governmental activities:					
General government	\$ 778,728	\$ 1,025,292	\$ 1,718,270	\$ 1,078,275	\$ 1,249,770
Public safety	2,876,241	3,027,236	6,681,747	3,450,067	2,415,567
Public works	4,771,216	7,521,426	4,717,284	5,046,339	51,042,204
Health and human services	3,428,633	3,317,247	3,320,815	2,671,226	3,222,267
Culture, recreation, development	406,412	910,456	418,648	449,111	607,636
Total governmental activities	12,261,230	15,801,657	16,856,764	12,695,018	58,537,444
Business-type activities:					
Electric	54,974,184	64,622,214	65,993,354	61,801,837	63,967,176
Water	10,301,972	13,859,866	16,065,286	10,755,883	9,777,191
Sewer	12,091,738	14,260,452	14,572,682	14,588,115	14,194,383
Airport	9,073,997	3,439,671	4,240,026	7,030,452	4,639,027
Solid waste	2,902,852	2,922,060	3,008,923	3,135,325	3,173,221
Stormwater	-	-	-	-	-
Other business-type activities	366,738	47,184	52,715	72,312	81,936
Total business-type activities	89,711,481	99,151,447	103,932,986	97,383,924	95,832,934
Total primary government	\$ 101,972,711	\$ 114,953,104	\$ 120,789,750	\$ 110,078,942	\$ 154,370,378
Component unit:					
Manassas city public schools	\$ 41,209,426	\$ 41,674,204	\$ 45,070,026	\$ 49,018,321	\$ 49,444,533
Total component unit	\$ 41,209,426	\$ 41,674,204	\$ 45,070,026	\$ 49,018,321	\$ 49,444,533

	Fiscal Year				
	2015	2016	2017	2018	2019
Primary Government:					
Governmental activities:					
General government	\$ 1,109,629	\$ 1,094,316	\$ 480,971	\$ 513,881	\$ 431,433
Public safety	2,519,179	2,272,860	2,131,198	2,440,825	2,479,089
Public works	6,512,926	7,694,846	6,810,694	7,535,871	9,082,014
Health and human services	3,321,128	3,207,416	3,389,161	3,837,530	3,778,403
Culture, recreation, development	656,924	360,867	1,499,774	1,235,110	1,507,171
Total governmental activities	14,119,786	14,630,305	14,311,798	15,563,217	17,278,110
Business-type activities:					
Electric	49,191,776	41,435,005	40,797,765	43,482,903	43,560,183
Water	9,178,718	10,248,905	10,752,433	10,887,855	11,338,935
Sewer	14,050,269	14,191,079	15,406,686	16,511,344	15,516,785
Airport	8,694,904	4,205,969	3,689,615	5,013,953	4,273,682
Solid waste	3,305,418	3,408,207	3,417,116	3,434,013	3,545,109
Stormwater	582,275	1,189,088	3,056,275	1,322,911	1,421,254
Other business-type activities	82,758	-	-	-	-
Total business-type activities	85,086,118	74,679,253	77,119,890	80,652,979	79,655,948
Total primary government	\$ 99,205,904	\$ 89,309,558	\$ 91,431,688	\$ 96,216,196	\$ 96,934,058
Component unit:					
Manassas city public schools	\$ 52,919,173	\$ 54,042,434	\$ 56,485,887	\$ 57,456,694	\$ 58,983,452
Manassas economic development authority	-	-	184,312	6,624	278,623
Total component unit	\$ 52,919,173	\$ 54,042,434	\$ 56,670,199	\$ 57,463,318	\$ 59,262,075

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)

	<u>Fiscal Year</u>		<u>Fiscal Year</u>															
	<u>2010</u>		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>							
Pre-GASB 54 implementation:																		
General fund																		
Reserved	\$	4,867,143																
Unreserved, designated		2,245,748																
Unreserved, undesignated		13,891,163																
Total general fund	\$	<u>21,004,054</u>																
All other governmental funds																		
Reserved	\$	2,882,100																
Unreserved, reported in:																		
Special revenue funds		1,567,040																
Capital projects funds		2,144,276																
Total all other governmental funds	\$	<u>6,593,416</u>																
Post-GASB 54 implementation:																		
General fund																		
Nonspendable	\$	950,239	\$	1,450,187	\$	410,693	\$	395,877	\$	574,599	\$	1,421,998	\$	89,610	\$	203,183	\$	304,439
Restricted		2,999,143		2,575,633		2,982,051		2,448,897		2,142,060		1,618,882		840,093		984,556		710,692
Committed		7,505,941		7,033,509		5,234,941		4,978,410		5,535,887		6,107,607		10,743,996		13,004,378		14,872,919
Assigned		-		-		-		-		109,024		1,582,285		2,644,758		2,545,999		4,997,705
Unassigned		11,878,166		12,193,722		12,136,198		12,665,075		13,145,824		15,842,498		16,768,856		17,211,952		18,190,341
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>	\$	<u>33,950,068</u>	\$	<u>39,076,096</u>
All other governmental funds																		
Nonspendable:																		
Permanent fund principal	\$	100,000	\$	100,000	\$	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		5,126,749		5,636,050
Capital projects funds		4,863,154		581,134		-		2,769,038		2,231,656		360,254		10,402,581		7,837,968		36,155,953
Permanent fund		83,279		70,543		70,813		156,607		161,775		171,190		153,104		144,257		152,492
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		17,488,450		21,183,153
Debt service fund		-		-		-		-		-		68,051		674,932		3,155,030		6,091,342
Assigned, reported in:																		
Special revenue funds		-		-		-		-		-		-		-		38,570		35,650
Capital projects funds		-		-		-		-		-		-		-		3,457,693		7,726,381
Unassigned		(2,705,080)		(7,589)		(6,064)		(4,482)		(3,632)		-		-		-		(36,229)
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>	\$	<u>37,348,717</u>	\$	<u>77,044,792</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				
	2010	2011	2012	2013	2014
Revenues					
General property taxes	\$ 63,697,942	\$ 62,613,605	\$ 63,518,398	\$ 64,499,818	\$ 69,152,354
Other local taxes	14,897,257	16,045,899	16,593,452	17,516,677	17,703,001
Permits, fees, licenses	923,525	784,597	779,823	929,999	796,896
Fines and forfeitures	521,655	633,285	793,663	803,283	637,403
Use of money and property	276,216	324,979	287,212	284,224	286,872
Charges for services	1,144,351	1,072,428	1,097,365	1,140,610	1,221,953
Payment in lieu of debt service	5,637,807	5,410,273	5,263,956	4,913,003	4,792,911
Recovered costs	1,973,170	1,973,170	1,887,460	1,922,080	1,951,150
Miscellaneous	1,401,785	1,350,794	2,405,303	2,563,751	2,304,867
Contribution from component unit	-	-	-	-	-
Intergovernmental	16,921,868	20,101,400	19,707,516	16,116,127	18,019,681
Total Revenues	107,395,576	110,310,430	112,334,148	110,689,572	116,867,088
Expenditures					
General government administration	8,087,758	8,126,487	8,175,771	8,711,499	8,668,542
Public safety	23,619,295	23,838,881	25,150,135	28,109,517	28,617,782
Public works	5,312,789	4,158,164	3,954,503	4,381,295	4,787,857
Health and human services	7,976,335	7,458,336	7,032,635	7,034,040	7,834,030
Culture, recreation	5,735,016	6,369,224	5,661,189	5,521,613	5,109,182
Education	47,592,844	47,123,718	48,125,649	48,014,667	51,334,432
Non Departmental					
Capital outlay	4,308,676	8,964,479	5,460,088	5,796,525	7,355,398
Debt service					
Principal retirement	5,285,032	4,827,350	5,058,445	4,911,579	4,946,984
Interest and fiscal charges	2,721,773	2,811,252	2,403,570	2,234,419	2,131,062
Bond Issuance costs	-	-	-	-	-
Total expenditures	110,639,518	113,677,891	111,021,985	114,715,154	120,785,269
Excess (deficiency) of revenues over (under) expenditures	\$ (3,243,942)	\$ (3,367,461)	\$ 1,312,163	\$ (4,025,582)	\$ (3,918,181)
Other financing sources (uses)					
Transfers in	10,305,313	4,315,802	8,058,273	7,439,151	8,370,750
Transfers out	(9,530,605)	(3,270,466)	(6,186,212)	(5,628,361)	(3,812,053)
Issuance of debt	2,200,000	21,539,489	-	-	3,814,050
Premium on bonds	67,663	2,553,885	-	-	178,380
Payment to refunded bond escrow ag	-	(20,654,771)	-	-	-
Capital lease	-	-	-	196,568	-
Other	-	-	-	-	51,518
Total other financing sources (uses)	3,042,371	4,483,939	1,872,061	2,007,358	8,602,645
Net change in fund balance	\$ (201,571)	\$ 1,116,478	\$ 3,184,224	\$ (2,018,224)	\$ 4,684,464
Debt service as a percentage of noncapital expenditures	7.5%	7.3%	7.1%	6.6%	6.2%

Source: City of Manassas Comprehensive Annual Financial Report

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

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

CITY OF MANASSAS, VIRGINIA

Table 5

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

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

CITY OF MANASSAS, VIRGINIA

Table 6

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

	Fiscal Year				
	2010	2011	2012	2013	2014
Real property	\$ 52,749,987	\$ 51,703,328	\$ 52,321,058	\$ 52,523,333	\$ 56,668,858
Personal property	9,322,059	9,133,899	9,475,950	10,375,908	10,749,146
Other	1,625,896	1,776,378	1,721,390	1,600,577	1,734,350
Total property taxes	<u>63,697,942</u>	<u>62,613,605</u>	<u>63,518,398</u>	<u>64,499,818</u>	<u>69,152,354</u>
Sales	6,881,710	7,305,186	7,210,697	7,811,499	7,581,829
Business licenses	2,450,090	2,759,079	2,931,782	2,957,117	3,110,196
Meals	2,423,969	2,584,054	2,894,531	3,094,965	3,315,080
Other	3,141,488	3,397,580	3,556,442	3,653,096	3,695,896
Total other local taxes	<u>14,897,257</u>	<u>16,045,899</u>	<u>16,593,452</u>	<u>17,516,677</u>	<u>17,703,001</u>
Total tax revenues	<u>\$ 78,595,199</u>	<u>\$ 78,659,504</u>	<u>\$ 80,111,850</u>	<u>\$ 82,016,495</u>	<u>\$ 86,855,355</u>

	Fiscal Year				
	2015	2016	2017	2018	2019
Real property	\$ 59,628,262	\$ 62,822,691	\$64,772,066	\$ 67,854,301	\$ 70,202,780
Personal property	11,818,907	11,931,371	11,555,379	13,348,264	13,818,310
Other	1,865,741	2,016,630	2,095,200	2,445,867	2,006,413
Total property taxes	<u>73,313,910</u>	<u>76,770,692</u>	<u>78,422,645</u>	<u>83,648,432</u>	<u>86,027,503</u>
Sales	7,555,344	8,055,065	8,489,013	7,136,019	8,981,502
Business licenses	3,075,033	3,290,009	3,549,629	3,594,471	4,112,321
Meals	3,406,893	3,728,988	3,944,186	4,185,343	4,421,024
Other	3,906,916	4,049,060	4,179,227	3,963,153	4,253,225
Total other local taxes	<u>17,944,186</u>	<u>19,123,122</u>	<u>20,162,055</u>	<u>18,878,986</u>	<u>21,768,072</u>
Total tax revenues	<u>\$ 91,258,096</u>	<u>\$ 95,893,814</u>	<u>\$ 98,584,700</u>	<u>\$ 102,527,418</u>	<u>\$ 107,795,575</u>

Source: City of Manassas Comprehensive Annual Financial Report

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

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 forward include this levy.

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

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

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

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
2010	1.318	0.154	1.472	3.250	2.100
2011	1.318	0.154	1.472	3.250	2.100
2012	1.226	0.169	1.395	3.250	2.100
2013	1.192	0.174	1.366	3.250	2.100
2014	1.211	0.182	1.393	3.250	2.100
2015	1.190	0.178	1.368	3.250	2.100
2016	1.210	0.178	1.388	3.250	2.100
2017	1.220	0.183	1.403	3.250	2.100
2018	1.253	0.187	1.440	3.600	2.100
2019	1.268	0.192	1.460	3.600	2.100

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	2019			2010		
	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%	\$ 88,734,000	1	2.5%
Micron Technology	98,066,200	2	2.0%	84,979,200	2	2.4%
UDR Wellington Place	58,697,100	3	1.2%			
Battery Heights Associates	48,352,400	4	1.0%	41,089,700	4	1.1%
Davis Ford Crossing, LLC	37,317,800	5	0.8%	25,154,100	7	0.7%
Prince William Hospital Corp	32,653,700	6	0.7%	27,783,400	6	0.8%
Wellington Station Owner LLC	32,505,700	7	0.7%			
Hastings Marketplace Owner LLC	31,939,000	8	0.7%			
WT/CAP Manassas Courts Apt.	26,225,600	9	0.5%			
Fairfield Village Square	25,318,600	10	0.5%			
Wellington Place, LLC				49,271,900	3	1.4%
Verizon				32,189,613	5	0.9%
Wellington/Hastings				22,432,600	8	0.6%
SA Hastings, LLC				22,218,100	9	0.6%
Liberia Development Corp				21,985,500	10	0.6%
Totals	<u>\$ 491,619,500</u>		<u>10.2%</u>	<u>\$ 415,838,113</u>		<u>11.6%</u>

Source: City of Manassas Commissioner of the Revenue

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

\$3,591,782,600 - 2010

\$4,889,020,400 - 2019

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					
		2010	2011	2012	2013	2014	2015
2009		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	-	-	-	-	56,428,143	-
2015	59,630,272	-	-	-	-	-	59,630,272
2016	62,924,270	-	-	-	-	-	-
2017	64,894,082	-	-	-	-	-	-
2018	69,576,985	-	-	-	-	-	-
2019	71,545,244	-	-	-	-	-	-
Total Levy for Fiscal Year		\$ 53,907,095	\$ 52,139,297	\$ 52,254,647	\$ 52,668,751	\$ 56,428,143	\$ 59,630,272

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
2010	\$ 53,907,095	\$ 51,987,471	96.44%	\$ 1,917,515	\$ 53,904,986	100.00%	\$ 1,919,624	3.56%
2011	52,139,297	50,353,653	96.58%	1,785,596	52,139,249	100.00%	1,785,644	3.42%
2012	52,254,647	50,861,085	97.33%	1,393,471	52,254,556	100.00%	1,393,562	2.67%
2013	52,668,751	51,440,592	97.67%	1,225,740	52,666,332	100.00%	1,228,159	2.33%
2014	56,428,143	55,060,273	97.58%	1,030,125	56,090,398	99.40%	1,367,870	2.42%
2015	59,630,272	58,540,515	98.17%	1,076,709	59,617,224	99.98%	1,089,757	1.83%
2016	62,924,270	61,837,236	98.27%	1,058,016	62,895,252	99.95%	1,087,034	1.73%
2017	64,894,082	63,227,350	97.43%	1,538,442	64,765,792	99.80%	1,666,732	2.57%
2018	69,576,985	68,393,375	98.30%	909,515	69,302,890	99.61%	1,183,610	1.70%
2019	71,545,244	70,483,643	98.52%	-	70,483,643	98.52%	1,061,601	1.48%

Source: City of Manassas Finance Department, Commissioner of the Revenue, and City Treasurer

Note: Tax Levy reported is based on the original assessed value attained on fiscal year end of each year.

Delinquent taxes reflect the amount delinquent as of fiscal year end for the initial year levied.

CITY OF MANASSAS, VIRGINIA

Table 10

Real Property Tax Levies
Last Ten Years

Fiscal Year for which Tax Levy Applies				Tax
2016	2017	2018	2019	Year
-	-	-	-	2009
-	-	-	-	2010
-	-	-	-	2011
-	-	-	-	2012
-	-	-	-	2013
-	-	-	-	2014
-	-	-	-	2015
62,924,270	-	-	-	2016
-	64,894,082	-	-	2017
-	-	69,576,985	-	2018
-	-	-	71,545,244	2019
<u>\$ 62,924,270</u>	<u>\$ 64,894,082</u>	<u>\$ 69,576,985</u>	<u>\$ 71,545,244</u>	

Source: City of Manassas Commission of the Revenue

Notes: The taxes are due June 5 and December 5.

For tax years 2009 - 2010, the tax year is the calendar year.

For tax years 2009 - 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

Tax year 2018 began July 1, 2017 and ended June 30, 2018

Tax year 2019 began July 1, 2018 and ended June 30, 2019

(Continued)

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			
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	5.13%	2,635
2017	91,902,652	-	149,686	-	32,005,136	-	124,057,474	5.65%	2,989
2018	84,473,285	-	100,024	-	29,468,358	-	114,041,667	n/a	2,739
2019	108,445,333	-	50,561	-	51,685,507	-	160,181,401	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
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%	2,986
2018	113,941,643	-	113,941,643	2.37%	2,736
2019	160,130,840	-	160,130,840	3.28%	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

CITY OF MANASSAS, VIRGINIA

Table 13

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2010	2011	2012	2013	2014
Debt limit	\$ 359,178,260	\$ 379,675,090	\$ 391,250,530	\$ 410,511,380	\$ 418,621,640
Total net debt applicable to limit	87,828,537	87,228,303	80,142,378	75,999,685	80,326,018
Legal debt margin	\$ 271,349,723	\$ 292,446,787	\$ 311,108,152	\$ 334,511,695	\$ 338,295,622
Total net debt applicable to limit as a percent of debt limit	24.45%	22.97%	20.48%	18.51%	19.19%

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 (including outstanding bond premiums).

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				
	2015	2016	2017	2018	2019
Debt limit	\$ 442,766,470	\$ 461,386,730	\$ 471,499,970	\$ 480,775,500	\$ 488,902,040
Total net debt applicable to limit	107,395,256	99,374,520	113,000,577	103,824,209	160,130,840
Legal debt margin	\$ 335,371,214	\$ 362,012,210	\$ 358,499,393	\$ 376,951,291	\$ 328,771,200
Total net debt applicable to limit as a percent of debt limit	24.26%	21.54%	23.97%	21.60%	32.75%

Legal Debt Margin Calculation for Fiscal Year 2019

Real property assessed value January 1, 2019, used for FY2019 (7/1/2018 - 6/30/2019)	\$ 5,688,002,600
Less exempt real property assessed value	(798,982,200)
Total taxable real property assessed value	4,889,020,400
Debt limit (10% of taxable real property assessed value)	488,902,040
Total net debt applicable to limit June 30, 2019	160,130,840
Legal debt margin	\$ 328,771,200

(Continued)

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)
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	2,128,617,000	51,313	7,678	3.4%
2017	41,501	2,196,606,000	52,929	7,771	3.4%
2018	41,641	n/a	n/a	7,695	2.8%
2019	n/a	n/a	n/a	7,613	2.6%

- Source: (1) U. S. Census Bureau
 (2) U. S. Department of Commerce, Bureau of Economic Analysis for Prince William, Manassas and Manassas Park, VA (revised estimates through 2016)
 (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	2018			2009		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,336	1	6.1%	1,500	2	7.5%
Novant Health UVA Health System	1,304	2	6.0%	1,300	3	6.5%
Manassas City Public Schools (FTE)	1,055	3	4.8%	979	4	4.9%
Lockheed Martin	972	4	4.4%	1,755	1	8.8%
City of Manassas (FTE)	483	5	2.2%	481	5	2.4%
American Disposal Service	430	6	2.0%			
Aurora Flight Sciences	352	7	1.6%	105	11	0.5%
BAE Systems	325	8	1.5%	400	6	2.0%
S.W.I.F.T.	285	9	1.3%			
ARS (American Residential Svcs)	193	10	0.9%			
Didlake, Inc				165	7	0.8%
Colgan Air				163	8	0.8%
High Purity System				114	9	0.6%
Payne Publishers, Inc				100	10	0.5%
CGI (Oberon Assoc)				65	12	0.3%
Totals	<u>6,735</u>		<u>30.83%</u>	<u>7,127</u>		<u>35.6%</u>
Total City Employment	21,846					

Source: City of Manassas Economic Development Department

Notes: Calendar year 2018 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	Fiscal year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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	8.00	8.00	10.00	10.00	11.00	12.00	5.00
City Attorney (1)	-	-	-	-	-	-	-	-	-	1.00
Voter Registration	2.55	2.05	2.05	2.05	2.05	2.05	2.05	2.15	2.75	2.75
Treasurer	7.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00
Commissioner of the Revenue	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Finance and Administration	30.00	30.05	30.55	27.05	27.30	25.30	25.30	26.30	25.30	26.30
Human Resources (2)	-	-	-	-	-	-	-	-	-	7.00
Public Safety										
Police	122.75	120.75	127.00	127.00	127.25	127.25	126.50	127.00	129.25	130.25
Fire and Rescue	46.00	46.00	59.00	60.00	60.00	60.00	60.00	62.00	64.00	66.00
Public Works	52.00	48.50	49.50	49.50	50.50	50.50	51.50	53.00	46.00	46.00
Engineering (3)									14.00	14.00
Culture, Recreation, Development										
Museum System (4)	8.50	4.50	5.50	6.50	6.50	6.50	6.50	6.50	-	-
Community Development	28.25	26.25	28.25	27.25	27.25	27.25	27.25	27.25	33.75	34.25
Economic Development	-	-	-	-	2.50	2.50	2.50	2.50	2.50	3.00
Health and Human Services										
Social Services	36.49	37.11	36.11	37.48	37.48	37.48	37.48	37.48	37.98	37.00
Utilities										
Sewer	13.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Water	28.00	27.50	27.50	27.50	27.50	27.50	27.50	27.50	26.00	26.00
Electric	56.00	54.00	54.00	54.00	54.00	54.00	54.00	53.00	49.00	49.00
Airport	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vehicle Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Total primary government	<u>463.54</u>	<u>445.71</u>	<u>468.46</u>	<u>473.33</u>	<u>478.33</u>	<u>478.33</u>	<u>478.58</u>	<u>483.68</u>	<u>490.53</u>	<u>495.55</u>

Source: City of Manassas Annual Operating Budget

- (1) New City Attorney department was established in FY19
- (2) Separate Human Resources department was established in FY19
- (3) Separate Engineering department was established in FY18, with staff from Utilities and Public Works
- (4) Museum staff are included in new Parks, Culture and Recreation department under Community Development in FY18

CITY OF MANASSAS, VIRGINIA

Table 17

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government										
Business licenses issued	3,150	2,700	2,600	2,600	2,600	2,600	2,775	2,750	2,407	2,449
Property returns processed	32,000	31,500	31,500	32,500	35,000	34,000	37,081	37,343	39,676	36,776
Public Safety										
Traffic citations	6,000	5,500	5,500	6,750	8,500	8,400	6,000	7,000	7,000	6,340
Criminal arrests	3,200	3,000	2,500	2,500	2,775	3,000	2,000	2,100	2,150	2,310
Police calls for service	67,000	65,000	60,000	60,000	61,000	63,000	55,000	58,000	57,000	56,371
Engineering										
Site plans reviewed	45	20	20	30	40	55	64	67	70	96
Public Works										
Building permits issued	465	400	400	450	500	570	476	537	1,288	567
Acres mowed	361	361	365	365	365	365	365	365	365	370
Health and Human Services										
Family services										
Customers served (3)	60,000	78,000	75,000	90,300	96,100	121,837	111,941	97,115	41,422	34,984
Section 8 vouchers/mo.	306	302	327	306	306	288	295	290	294	303
Sewer Utility										
Wastewater processed (1)	2.2	2.2	2.2	2.31	2.48	2.39	2.36	2.20	2.20	2.50
Water Utility										
Drinking water produced (1)	4.6	4.5	4.5	4.61	4.70	4.74	4.70	4.68	4.41	4.20
Electric Utility										
Load management savings	\$7.3M	\$1.5M	\$648K	\$702K	\$731K	\$871K	\$1.2M	\$1.8M	\$2.3M	\$2.6M
Airport										
Total operations (2)	115,073	92,394	86,337	83,180	79,616	79,550	83,815	89,654	80,714	83,130
Based aircraft	405	402	406	423	418	418	410	410	389	395
Information Technology										
Devices supported	1,289	1,320	1,325	1,325	1,340	1,340	1,330	1,461	1,461	1,461
Visitors to city website	475,000	990,000	500,000	1,000,000	1,000,000	1,200,000	1,200,000	1,121,558	927,146	1,002,647

Source: City of Manassas Annual Operating Budget

Notes: n/a = not available

(1) Billions of gallons per year

(2) Take-offs and landings

(3) On-line applications decreased FY18 figure.

CITY OF MANASSAS, VIRGINIA

Table 18

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
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)	827	827	827	827	827	827	827	827	827	825
Vehicles in fleet	440	441	452	447	446	448	449	457	463	462
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)	243	243	244	244	244	245	249	249	249	249
Street lights	2,918	2,952	2,979	2,979	3,062	2,719	3,045	3,045	3,065	2,901
Traffic signals	55	60	58	61	61	62	67	67	67	63
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 (3)	12	12	12	12	12	12	12	17	17	17
Park acreage (3)	194	194	194	194	194	194	194	234	234	271
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts (3)	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	115	115	115	142	142	142	142
Storm sewers (miles)	72	72	72	72	72	72	72	72	72	72
Treatment capacity (1)	9	9	9	9	9	9	8.69	8.69	8.69	8.69
Water Utility										
Water connections	10,763	10,911	10,918	10,997	11,104	11,178	11,200	11,242	11,272	11,385
Water mains (miles)	152	152	152	152	152	152	170	170	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	20	20	20	20	20	17
Electric capacity (2)	41	41	41	41	40	40	40	40	40	34
Airport										
Airport acreage	904	904	904	904	904	897	897	891	891	891
Number of runways	2	2	2	2	2	2	2	2	2	2

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

Notes: (1) Millions of gallons per day

(2) Megawatts

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

(4) Airport parcel map updated with FAA in FY19