

STATISTICAL SECTION

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

Contents

Financial Trends - Tables 1 - 5

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

Revenue Capacity - Tables 6 - 10

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

Debt Capacity - Tables 11 - 13

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

Demographic and Economic Information - Tables 14 - 15

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

Operating Information – Tables 16 – 18

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

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

CITY OF MANASSAS, VIRGINIA

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

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

Source: City of Manassas Comprehensive Annual Financial Report

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

Fiscal years 2007 through 2015 are presented as restated.

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

Table 1

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

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

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

Source: City of Manassas Comprehensive Annual Financial Report

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

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

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

Stormwater utility enterprise fund commenced January 1, 2015.

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

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

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

Source: City of Manassas Comprehensive Annual Financial Report

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

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

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

Stormwater utility enterprise fund commenced January 1, 2015.

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

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

| | Fiscal Year | | | | |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 |
| Primary Government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 1,025,292 | \$ 1,718,270 | \$ 1,078,275 | \$ 1,249,770 | \$ 1,109,629 |
| Public safety | 3,027,236 | 6,681,747 | 3,450,067 | 2,415,567 | 2,519,179 |
| Public works | 7,521,426 | 4,717,284 | 5,046,339 | 51,042,204 | 6,512,926 |
| Health and human services | 3,317,247 | 3,320,815 | 2,671,226 | 3,222,267 | 3,321,128 |
| Culture, recreation, development | 910,456 | 418,648 | 449,111 | 607,636 | 656,924 |
| Total governmental activities | <u>\$ 15,801,657</u> | <u>\$ 16,856,764</u> | <u>\$ 12,695,018</u> | <u>\$ 58,537,444</u> | <u>\$ 14,119,786</u> |
| Business-type activities: | | | | | |
| Electric | \$ 64,622,214 | \$ 65,993,354 | \$ 61,801,837 | \$ 63,967,176 | \$ 49,191,776 |
| Water | 13,859,866 | 16,065,286 | 10,755,883 | 9,777,191 | 9,178,718 |
| Sewer | 14,260,452 | 14,572,682 | 14,588,115 | 14,194,383 | 14,050,269 |
| Airport | 3,439,671 | 4,240,026 | 7,030,452 | 4,639,027 | 8,694,904 |
| Solid waste | 2,922,060 | 3,008,923 | 3,135,325 | 3,173,221 | 3,305,418 |
| Stormwater | - | - | - | - | 582,275 |
| Other business-type activities | 47,184 | 52,715 | 72,312 | 81,936 | 82,758 |
| Total business-type activities | <u>\$ 99,151,447</u> | <u>\$ 103,932,986</u> | <u>\$ 97,383,924</u> | <u>\$ 95,832,934</u> | <u>\$ 85,086,118</u> |
| Total primary government | <u>\$ 114,953,104</u> | <u>\$ 120,789,750</u> | <u>\$ 110,078,942</u> | <u>\$ 154,370,378</u> | <u>\$ 99,205,904</u> |
| Component unit: | | | | | |
| Manassas city public schools | \$ 41,674,204 | \$ 45,070,026 | \$ 49,018,321 | \$ 49,444,533 | \$ 52,919,173 |
| Total component unit | <u>\$ 41,674,204</u> | <u>\$ 45,070,026</u> | <u>\$ 49,018,321</u> | <u>\$ 49,444,533</u> | <u>\$ 52,919,173</u> |
| Primary Government: | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 1,094,316 | \$ 480,971 | \$ 513,881 | \$ 431,433 | \$ 525,470 |
| Public safety | 2,272,860 | 2,131,198 | 2,440,825 | 2,479,089 | 3,109,348 |
| Public works | 7,694,846 | 6,810,694 | 7,535,871 | 9,082,014 | 9,756,332 |
| Health and human services | 3,207,416 | 3,389,161 | 3,837,530 | 3,778,403 | 3,717,129 |
| Culture, recreation, development | 360,867 | 1,499,774 | 1,235,110 | 1,507,171 | 1,133,406 |
| Total governmental activities | <u>\$ 14,630,305</u> | <u>\$ 14,311,798</u> | <u>\$ 15,563,217</u> | <u>\$ 17,278,110</u> | <u>\$ 18,241,685</u> |
| Business-type activities: | | | | | |
| Electric | \$ 41,435,005 | \$ 40,797,765 | \$ 43,482,903 | \$ 43,560,183 | \$ 40,548,844 |
| Water | 10,249,905 | 10,752,433 | 10,887,855 | 11,338,935 | 12,907,050 |
| Sewer | 14,191,079 | 15,406,686 | 16,511,344 | 15,516,785 | 22,338,710 |
| Airport | 4,205,969 | 3,689,615 | 5,013,953 | 4,273,682 | 5,352,117 |
| Solid waste | 3,408,207 | 3,417,116 | 3,434,013 | 3,545,109 | 1,863,404 |
| Stormwater | 1,189,088 | 3,056,275 | 1,322,911 | 1,421,254 | 3,590,022 |
| Total business-type activities | <u>\$ 74,679,253</u> | <u>\$ 77,119,890</u> | <u>\$ 80,652,979</u> | <u>\$ 79,655,948</u> | <u>\$ 86,600,147</u> |
| Total primary government | <u>\$ 89,309,558</u> | <u>\$ 91,431,688</u> | <u>\$ 96,216,196</u> | <u>\$ 96,934,058</u> | <u>\$ 104,841,832</u> |
| Component unit: | | | | | |
| Manassas city public schools | \$ 54,042,434 | \$ 56,485,887 | \$ 57,456,694 | \$ 58,983,452 | \$ 60,989,925 |
| Manassas economic development authority | - | 184,312 | 6,624 | 278,623 | 78,183 |
| Total component units | <u>\$ 54,042,434</u> | <u>\$ 56,670,199</u> | <u>\$ 57,463,318</u> | <u>\$ 59,262,075</u> | <u>\$ 61,068,108</u> |

Source: City of Manassas Comprehensive Annual Financial Report

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

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

Source: City of Manassas Comprehensive Annual Financial Report

CITY OF MANASSAS, VIRGINIA

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

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

Source: City of Manassas Comprehensive Annual Financial Report

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

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

Table 5

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

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

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

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

Source: City of Manassas Comprehensive Annual Financial Report

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

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

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

Notes: Property is assessed at actual value; therefore, the assessed values are equal to actual values.
Property in the City is reassessed each year.
Tax rates are per \$100 of assessed value.

Real Property is assessed on January 1 preceeding the fiscal year which begins July 1, except for tax year 2011 as noted below.
Effective January 1, 2011, the City changed the real property tax year to the fiscal year ending June 30.

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

Property Tax Rates
Last Ten Years

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

Source: City of Manassas Commissioner of the Revenue

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

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

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

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

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

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

Go to www.manassascity.org for more detailed tax rate information

Principal Real Property Taxpayers
Current Year and Nine Years Ago

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

Source: City of Manassas Commissioner of the Revenue

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

\$3,796,750,900 - 2011

\$5,063,746,000 - 2020

**Real Property Tax Levies
Last Ten Years**

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

Table 10-a

**Real Property Tax Levies and Collections
Last Ten Years**

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

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

Real Property Tax Levies
Last Ten Years

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

Source: City of Manassas Commission of the Revenue

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

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

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

Source: City of Manassas Comprehensive Annual Financial Report

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

Personal income and population data is found in Table 14.

n/a = not available

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

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

Source: City of Manassas Comprehensive Annual Financial Report

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

Calculation excludes tax exempt, public service and personal property.

Population data is found in Table 14.

n/a = not available

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

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

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

Legal Debt Margin Information
Last Ten Fiscal Years

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

Legal Debt Margin Calculation for Fiscal Year 2020

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

Demographic and Economic Statistics
Last Ten Fiscal Years

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

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

Note: n/a = not available

**Principal Employers
Current Year and Nine Years Ago**

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

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

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

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

| Function | Fiscal Year | | | | | | | | | |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| General Government | | | | | | | | | | |
| City Clerk | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 2.00 |
| City Manager | 2.00 | 2.00 | 8.00 | 8.00 | 10.00 | 10.00 | 11.00 | 12.00 | 5.00 | 5.00 |
| City Attorney (1) | - | - | - | - | - | - | - | - | 1.00 | 2.00 |
| Voter Registration | 2.05 | 2.05 | 2.05 | 2.05 | 2.05 | 2.05 | 2.15 | 2.75 | 2.75 | 3.00 |
| Treasurer | 6.00 | 6.00 | 6.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Commissioner of the Revenue | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Finance and Administration | 30.05 | 30.55 | 27.05 | 27.30 | 25.30 | 25.30 | 26.30 | 25.30 | 26.30 | 27.55 |
| Human Resources (2) | - | - | - | - | - | - | - | - | 7.00 | 7.00 |
| Public Safety | | | | | | | | | | |
| Police | 120.75 | 127.00 | 127.00 | 127.25 | 127.25 | 126.50 | 127.00 | 129.25 | 130.25 | 130.25 |
| Fire and Rescue | 46.00 | 59.00 | 60.00 | 60.00 | 60.00 | 60.00 | 62.00 | 64.00 | 66.00 | 66.00 |
| Public Works | 48.50 | 49.50 | 49.50 | 50.50 | 50.50 | 51.50 | 53.00 | 46.00 | 46.00 | 46.00 |
| Engineering (3) | | | | | | | | 14.00 | 14.00 | 9.00 |
| Culture, Recreation, Development | | | | | | | | | | |
| Museum System (4) | 4.50 | 5.50 | 6.50 | 6.50 | 6.50 | 6.50 | 6.50 | - | - | - |
| Community Development | 26.25 | 28.25 | 27.25 | 27.25 | 27.25 | 27.25 | 27.25 | 33.75 | 34.25 | 35.25 |
| Economic Development | - | - | - | 2.50 | 2.50 | 2.50 | 2.50 | 2.50 | 3.00 | 3.00 |
| Health and Human Services | | | | | | | | | | |
| Social Services | 37.11 | 36.11 | 37.48 | 37.48 | 37.48 | 37.48 | 37.48 | 37.98 | 37.00 | 40.00 |
| Utilities | | | | | | | | | | |
| Sewer | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 | 11.00 |
| Water | 27.50 | 27.50 | 27.50 | 27.50 | 27.50 | 27.50 | 27.50 | 26.00 | 26.00 | 28.00 |
| Electric | 54.00 | 54.00 | 54.00 | 54.00 | 54.00 | 54.00 | 53.00 | 49.00 | 49.00 | 52.00 |
| Airport | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 | 7.00 |
| Solid Waste | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Vehicle Maintenance | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Total primary government | <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> | <u>501.05</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 & Recreation department under Community Development FY18.

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

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

Source: City of Manassas Annual Operating Budget

Notes: n/a = not available

(1) Billions of gallons per year

(2) Take-offs and landings

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

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

| Function | Fiscal Year | | | | | | | | | |
|----------------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| 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 | 825 | 825 |
| Vehicles in fleet | 441 | 452 | 447 | 446 | 448 | 449 | 457 | 463 | 462 | 482 |
| 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 | 244 | 244 | 244 | 245 | 249 | 249 | 249 | 249 | 255 |
| Street lights | 2,952 | 2,979 | 2,979 | 3,062 | 2,719 | 3,045 | 3,045 | 3,065 | 2,901 | 2,903 |
| Traffic signals (5) | 55 | 58 | 62 | 62 | 62 | 62 | 62 | 62 | 62 | 63 |
| 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 | 17 | 17 | 17 | 18 |
| Park acreage (3) | 194 | 194 | 194 | 194 | 194 | 194 | 234 | 234 | 271 | 264 |
| Swimming pools | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Tennis courts (3) | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 23 |
| Skate parks | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Outdoor pavilion | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Sewer Utility | | | | | | | | | | |
| Sewer main (miles) | 125 | 125 | 115 | 115 | 115 | 142 | 142 | 142 | 142 | 142 |
| Storm sewers (miles) | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 | 72 |
| Treatment capacity (1) | 8.69 | 8.69 | 8.69 | 8.69 | 8.69 | 8.69 | 8.69 | 8.69 | 8.69 | 9.19 |
| Water Utility | | | | | | | | | | |
| Water connections | 10,911 | 10,918 | 10,997 | 11,104 | 11,178 | 11,200 | 11,242 | 11,272 | 11,385 | 11,437 |
| Water mains (miles) | 152 | 152 | 152 | 152 | 152 | 170 | 170 | 170 | 170 | 170 |
| Water plant capacity (1) | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Electric Utility | | | | | | | | | | |
| Distribution stations | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Peaking generators | 19 | 19 | 19 | 20 | 20 | 20 | 20 | 20 | 17 | 17 |
| Electric capacity (2) | 41 | 41 | 41 | 40 | 40 | 40 | 40 | 40 | 34 | 36 |
| Airport | | | | | | | | | | |
| Airport acreage (4) | 904 | 904 | 904 | 904 | 897 | 897 | 891 | 891 | 891 | 891 |
| Number of runways | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |

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

Notes: (1) Millions of gallons per day

(2) Megawatts

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

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

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