

STATISTICAL SECTION

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

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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.

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

	2012	2013	2014	2015	2016
Governmental activities					
Invested in capital assets, net of related debt	\$ 190,610,490	\$ 192,612,544	\$ 239,215,472	\$ 237,659,136	\$ 238,106,151
Restricted	681,134	100,000	100,000	961,775	321,190
Unrestricted	(5,238,442)	(2,884,806)	(2,607,237)	(59,515,691)	(44,183,664)
Total governmental activities net position	<u>\$ 186,053,182</u>	<u>\$ 189,827,738</u>	<u>\$ 236,708,235</u>	<u>\$ 179,105,220</u>	<u>\$ 194,243,677</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ 82,091,882	\$ 88,046,880	\$ 86,301,566	\$ 91,747,931	\$ 90,521,955
Restricted	-	-	-	1,116,832	1,170,439
Unrestricted	51,375,758	51,403,397	44,362,216	41,056,499	42,640,924
Total business-type activities net position	<u>\$ 133,467,640</u>	<u>\$ 139,450,277</u>	<u>\$ 130,663,782</u>	<u>\$ 133,921,262</u>	<u>\$ 134,333,318</u>
Total primary government					
Invested in capital assets, net of related debt	\$ 272,702,372	\$ 280,659,424	\$ 325,517,038	\$ 329,407,067	\$ 328,628,106
Restricted	681,134	100,000	100,000	2,078,607	1,491,629
Unrestricted	46,137,316	48,518,591	41,754,979	(18,459,192)	(1,542,740)
Total primary government net position	<u>\$ 319,520,822</u>	<u>\$ 329,278,015</u>	<u>\$ 367,372,017</u>	<u>\$ 313,026,482</u>	<u>\$ 328,576,995</u>
Component unit - Manassas City Public Schools					
Invested in capital assets, net of related debt	\$ 49,095,596	\$ 46,206,590	\$ 46,519,834	\$ 50,714,094	\$ 74,381,016
Restricted	-	-	3,535,677	35,840,374	11,233,318
Unrestricted	4,598,515	4,343,729	5,504,087	(84,983,251)	(85,381,758)
Total component unit net position	<u>\$ 53,694,111</u>	<u>\$ 50,550,319</u>	<u>\$ 55,559,598</u>	<u>\$ 1,571,217</u>	<u>\$ 232,576</u>
Component unit - Manassas Economic Development Authority					
Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -
Total component unit net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total reporting unit					
Invested in capital assets, net of related debt	\$ 286,415,968	\$ 294,871,514	\$ 340,042,372	\$ 347,183,884	\$ 353,220,439
Restricted	681,134	100,000	3,635,677	37,918,981	12,724,947
Unrestricted	86,117,831	84,856,820	79,253,566	(70,505,166)	(37,135,815)
Total reporting unit net position	<u>\$ 373,214,933</u>	<u>\$ 379,828,334</u>	<u>\$ 422,931,615</u>	<u>\$ 314,597,699</u>	<u>\$ 328,809,571</u>

Source: City of Manassas Annual Comprehensive Financial Report

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

Fiscal years 2012 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 \$46,371,558 in FY21, \$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 and in FY 2012.

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

	2017	2018 (1)	2019	2020	2021
Governmental activities					
Invested in capital assets, net of related debt	\$ 224,620,939	\$ 225,362,179	\$ 224,763,548	\$ 229,559,573	\$ 235,226,731
Restricted	253,104	244,257	252,492	313,230	378,547
Unrestricted	<u>(27,689,919)</u>	<u>(21,326,052)</u>	3,855,731	22,268,145	40,411,721
Total governmental activities net position	<u>\$ 197,184,124</u>	<u>\$ 204,280,384</u>	<u>\$ 228,871,771</u>	<u>\$ 252,140,948</u>	<u>\$ 276,016,999</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ 100,501,797	\$ 105,057,529	\$ 107,578,521	\$ 112,827,298	\$ 120,740,539
Restricted	2,138,217	2,017,150	820,295	993,404	1,712,956
Unrestricted	<u>49,382,877</u>	<u>56,076,216</u>	64,449,485	76,653,958	78,002,790
Total business-type activities net position	<u>\$ 152,022,891</u>	<u>\$ 163,150,895</u>	<u>\$ 172,848,301</u>	<u>\$ 190,474,660</u>	<u>\$ 200,456,285</u>
Total primary government					
Invested in capital assets, net of related debt	\$ 325,122,736	\$ 330,419,708	\$ 332,342,069	\$ 342,386,871	\$ 355,967,270
Restricted	2,391,321	2,261,407	1,072,787	1,306,634	2,091,503
Unrestricted	<u>21,692,958</u>	<u>34,750,164</u>	68,305,216	98,922,103	118,414,511
Total primary government net position	<u>\$ 349,207,015</u>	<u>\$ 367,431,279</u>	<u>\$ 401,720,072</u>	<u>\$ 442,615,608</u>	<u>\$ 476,473,284</u>
Component unit - Manassas City Public Schools					
Invested in capital assets, net of related debt	\$ 79,206,749	\$ 78,653,662	\$ 74,572,858	\$ 71,568,424	\$ 69,796,038
Restricted	4,985,005	1,400,803	1,104,005	-	-
Unrestricted	<u>(86,202,600)</u>	<u>(96,312,429)</u>	<u>(86,847,342)</u>	<u>(79,140,372)</u>	<u>(75,829,564)</u>
Total component unit net position	<u>\$ (2,010,846)</u>	<u>\$ (16,257,964)</u>	<u>\$ (11,170,479)</u>	<u>\$ (7,571,948)</u>	<u>\$ (6,033,526)</u>
Component unit - Manassas Economic Development Authority					
Unrestricted	<u>\$ 591,714</u>	<u>\$ 531,905</u>	<u>\$ 492,931</u>	<u>\$ 341,682</u>	<u>\$ 240,690</u>
Total component unit net position	<u>\$ 591,714</u>	<u>\$ 531,905</u>	<u>\$ 492,931</u>	<u>\$ 341,682</u>	<u>\$ 240,690</u>
Total reporting unit					
Invested in capital assets, net of related debt	\$ 347,433,079	\$ 352,238,218	\$ 353,724,897	\$ 363,594,188	\$ 379,391,750
Restricted	7,376,326	3,662,210	2,176,792	1,306,634	2,091,503
Unrestricted	<u>(7,021,522)</u>	<u>(4,285,208)</u>	35,140,835	70,484,520	89,197,195
Total reporting unit net position	<u>\$ 347,787,883</u>	<u>\$ 351,615,220</u>	<u>\$ 391,042,524</u>	<u>\$ 435,385,342</u>	<u>\$ 470,680,448</u>

Source: City of Manassas Annual Comprehensive Financial Report

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

Fiscal years 2012 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 \$46,371,558 in FY21, \$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 and in FY 2012.

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

	2012	2013	2014	2015	2016
Expenses					
Governmental activities:					
General government	\$ 8,339,202	\$ 8,864,313	\$ 8,889,060	\$ 9,713,211	\$ 9,416,657
Public safety	25,608,165	28,575,011	28,751,948	29,046,682	29,590,090
Public works	8,496,181	8,905,254	10,001,107	10,021,004	10,271,259
Health and human services	7,046,876	7,046,417	7,873,882	8,226,526	7,803,369
Culture, recreation, development	5,966,162	5,806,374	5,366,949	5,922,737	6,674,897
Education	48,125,649	48,014,667	57,448,414	90,297,919	53,559,758
Interest on long term debt	2,421,533	2,170,239	2,144,525	2,652,212	2,895,236
Bond issuance costs	-	-	-	456,903	-
Total governmental activities	\$ 106,003,768	\$ 109,382,275	\$ 120,475,885	\$ 156,337,194	\$ 120,211,266
Business-type activities:					
Electric	\$ 65,718,110	\$ 61,360,909	\$ 66,181,787	\$ 49,418,170	\$ 39,930,487
Water	7,330,693	8,276,499	7,745,000	6,530,807	7,963,709
Sewer	12,091,241	12,392,026	12,618,910	12,833,037	13,041,741
Airport	3,505,497	3,563,277	3,548,396	4,172,683	4,014,417
Solid Waste	3,058,172	3,117,943	3,191,138	3,400,730	3,346,175
City Square Pavilion	345,831	316,921	328,600	302,350	-
Candy Factory	212,488	198,263	198,763	198,763	-
Parking Garage	38,409	43,863	40,189	42,383	-
Stormwater	-	-	-	348,923	616,603
Total business-type activities	\$ 92,300,441	\$ 89,269,701	\$ 93,852,783	\$ 77,247,846	\$ 68,913,132
Total primary government	\$ 198,304,209	\$ 198,651,976	\$ 214,328,668	\$ 233,585,040	\$ 189,124,398
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 1,458,699	\$ 793,268	\$ 965,601	\$ 794,125	\$ 793,509
Public safety	1,853,608	1,912,366	1,835,901	2,038,460	1,850,687
Public works	1,319,174	1,453,769	965,091	632,645	502,017
Health and human services	41,545	36,150	37,549	35,950	35,946
Culture, recreation, development	403,140	436,111	602,636	621,092	312,517
Operating grants/contributions	11,780,598	7,851,624	7,568,603	7,659,004	7,619,603
Capital grants/contributions	-	211,730	46,562,063	2,338,510	3,516,026
Total governmental activities	\$ 16,856,764	\$ 12,695,018	\$ 58,537,444	\$ 14,119,786	\$ 14,630,305
Business-type activities:					
Charges for services:					
Electric	\$ 65,345,470	\$ 61,766,073	\$ 63,967,176	\$ 49,504,961	\$ 41,435,005
Water	11,839,939	10,721,365	9,680,679	9,145,951	9,763,189
Sewer	14,508,871	14,588,115	14,174,279	14,000,269	13,849,101
Airport	2,292,410	2,330,193	2,388,024	2,411,487	2,343,785
Solid Waste	3,002,388	3,125,895	3,164,902	3,297,110	3,399,806
City Square Pavilion	22,920	19,764	23,816	26,482	-
Candy Factory	27,464	29,484	27,984	27,984	-
Parking Garage	2,331	23,064	30,136	28,292	-
Stormwater	-	-	-	582,275	1,170,288
Operating grants/contributions	151,253	90,738	121,607	61,649	126,842
Capital grants/contributions	7,008,212	4,764,229	2,254,331	6,730,158	2,591,237
Total business-type activities	\$ 104,201,258	\$ 97,458,920	\$ 95,832,934	\$ 85,816,618	\$ 74,679,253
Total primary government	\$ 121,058,022	\$ 110,153,938	\$ 154,370,378	\$ 99,936,404	\$ 89,309,558

Source: City of Manassas Annual Comprehensive Financial Report

Note: Fiscal years 2012 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)

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Expenses					
Governmental activities:					
General government	\$ 9,317,421	\$ 9,113,451	\$ 9,436,777	\$ 9,356,293	\$ 11,006,912
Public safety	29,347,211	30,135,534	31,294,979	33,193,071	34,099,231
Public works	11,242,030	12,362,448	12,544,115	12,766,927	13,639,534
Health and human services	8,094,092	8,416,497	8,504,736	8,950,995	9,914,759
Culture, recreation, development	7,909,986	7,507,275	7,335,760	7,831,470	8,937,553
Education	57,870,687	56,477,145	58,212,570	59,656,355	59,531,330
Interest on long term debt	2,899,640	2,801,905	2,637,240	3,240,926	2,989,404
Bond issuance costs	393,281	-	181,966	-	-
Total governmental activities	\$ 127,074,348	\$ 126,814,255	\$ 130,148,143	\$ 134,996,037	\$ 140,118,723
Business-type activities:					
Electric	\$ 37,573,386	\$ 37,636,140	\$ 38,196,702	\$ 38,159,210	\$ 36,408,785
Water	7,870,578	8,031,152	7,800,929	8,836,130	9,404,179
Sewer	15,974,768	12,653,486	13,125,506	14,331,358	14,399,612
Airport	4,277,596	3,990,689	4,240,422	4,154,611	4,613,173
Solid Waste	2,769,954	2,879,907	3,072,480	3,201,691	3,574,079
City Square Pavilion	-	-	-	-	-
Candy Factory	-	-	-	-	-
Parking Garage	-	-	-	-	-
Stormwater	1,178,358	1,766,011	1,603,506	1,552,999	1,628,618
Total business-type activities	\$ 69,644,640	\$ 66,957,385	\$ 68,039,545	\$ 70,235,999	\$ 70,028,446
Total primary government	\$ 196,718,988	\$ 193,771,640	\$ 198,187,688	\$ 205,232,036	\$ 210,147,169
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 211,599	\$ 229,448	\$ 145,676	\$ 205,226	\$ 182,706
Public safety	1,682,680	1,915,546	1,852,043	2,103,177	2,343,229
Public works	427,517	1,374,423	1,531,692	1,065,136	901,433
Health and human services	35,946	35,946	-	-	-
Culture, recreation, development	1,313,428	1,050,364	1,310,200	786,525	778,539
Operating grants/contributions	8,003,903	8,797,776	8,774,906	9,196,248	12,387,798
Capital grants/contributions	2,636,725	2,159,714	3,663,593	4,885,373	4,566,255
Total governmental activities	\$ 14,311,798	\$ 15,563,217	\$ 17,278,110	\$ 18,241,685	\$ 21,159,960
Business-type activities:					
Charges for services:					
Electric	\$ 40,796,452	\$ 43,482,903	\$ 43,560,183	\$ 40,548,844	\$ 38,674,579
Water	10,139,090	10,692,383	10,451,828	11,537,736	11,575,915
Sewer	15,161,560	16,046,193	15,153,685	16,439,217	16,090,178
Airport	2,779,185	2,842,173	3,198,829	3,303,853	3,420,116
Solid Waste	3,409,022	3,426,120	3,533,728	3,575,018	3,631,000
City Square Pavilion	-	-	-	-	-
Candy Factory	-	-	-	-	-
Parking Garage	-	-	-	-	-
Stormwater	1,177,660	1,299,839	1,421,254	1,843,621	2,562,397
Operating grants/contributions	65,507	88,789	94,763	268,525	309,691
Capital grants/contributions	3,591,414	2,774,579	2,241,678	9,083,333	7,092,161
Total business-type activities	\$ 77,119,890	\$ 80,652,979	\$ 79,655,948	\$ 86,600,147	\$ 83,356,037
Total primary government	\$ 91,431,688	\$ 96,216,196	\$ 96,934,058	\$ 104,841,832	\$ 104,515,997

Source: City of Manassas Annual Comprehensive Financial Report

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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)

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

Source: City of Manassas Annual Comprehensive Financial Report

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Stormwater utility enterprise fund commenced January 1, 2015.

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

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Net revenue (expenses)					
Governmental activities	\$ (112,762,550)	\$ (111,251,038)	\$ (112,870,033)	\$ (116,754,352)	\$ (118,958,763)
Business-type activities	7,475,250	13,695,594	11,616,403	16,364,148	13,327,591
Total primary government	<u>\$ (105,287,300)</u>	<u>\$ (97,555,444)</u>	<u>\$ (101,253,630)</u>	<u>\$ (100,390,204)</u>	<u>\$ (105,631,172)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 100,087,789	\$ 102,129,438	\$ 107,753,210	\$ 115,850,972	\$ 121,602,756
Unrestricted grants	8,032,305	7,980,187	7,837,841	11,408,455	7,789,313
Other	3,623,874	4,953,013	13,202,970	7,667,499	4,344,113
Payment from MCPS	7,255,184	7,357,675	5,752,841	5,679,809	5,593,671
Special Item	5,789,202	-	-	-	-
Transfers	(9,884,832)	4,351,560	2,914,558	16,206	3,504,961
Total governmental activities	<u>\$ 114,903,522</u>	<u>\$ 126,771,873</u>	<u>\$ 137,461,420</u>	<u>\$ 140,622,941</u>	<u>\$ 142,834,814</u>
Business-type activities:					
Unrestricted investment earnings	\$ 237,030	\$ 500,672	\$ 937,942	\$ 644,451	\$ 91,224
Other	92,461	76,194	57,619	34,554	67,771
Transfers	9,884,832	(4,351,560)	(2,914,558)	(16,206)	(3,504,961)
Total business-type activities	<u>\$ 10,214,323</u>	<u>\$ (3,774,694)</u>	<u>\$ (1,918,997)</u>	<u>\$ 662,799</u>	<u>\$ (3,345,966)</u>
Total primary government	<u>\$ 125,117,845</u>	<u>\$ 122,997,179</u>	<u>\$ 135,542,423</u>	<u>\$ 141,285,740</u>	<u>\$ 139,488,848</u>
Changes in Net Position					
Governmental activities	\$ 2,140,972	\$ 15,520,835	\$ 24,591,387	\$ 23,868,589	\$ 23,876,051
Business-type activities	17,689,573	9,920,900	9,697,406	17,026,947	9,981,625
Total primary government	<u>\$ 19,830,545</u>	<u>\$ 25,441,735</u>	<u>\$ 34,288,793</u>	<u>\$ 40,895,536</u>	<u>\$ 33,857,676</u>

Source: City of Manassas Annual Comprehensive Financial Report

Note: Fiscal years 2012 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.

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

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

	Fiscal Year				
	2017	2018	2019	2020	2021
Primary Government:					
Governmental activities:					
General government	\$ 480,971	\$ 513,881	\$ 431,433	\$ 525,470	\$ 599,299
Public safety	2,131,198	2,440,825	2,479,089	3,109,348	5,525,829
Public works	6,810,694	7,535,871	9,082,014	9,756,332	9,280,803
Health and human services	3,389,161	3,837,530	3,778,403	3,717,129	4,458,624
Culture, recreation, development	1,499,774	1,235,110	1,507,171	1,133,406	1,295,405
Total governmental activities	<u>\$ 14,311,798</u>	<u>\$ 15,563,217</u>	<u>\$ 17,278,110</u>	<u>\$ 18,241,685</u>	<u>\$ 21,159,960</u>
Business-type activities:					
Electric	\$ 40,797,765	\$ 43,482,903	\$ 43,560,183	\$ 40,548,844	\$ 38,812,159
Water	10,752,433	10,887,855	11,338,935	12,907,050	12,984,587
Sewer	15,406,686	16,511,344	15,516,785	22,338,710	16,324,211
Airport	3,689,615	5,013,953	4,273,682	5,352,117	9,033,638
Solid waste	3,417,116	3,434,013	3,545,109	1,863,404	2,562,397
Stormwater	3,056,275	1,322,911	1,421,254	3,590,022	3,639,045
Total business-type activities	<u>\$ 77,119,890</u>	<u>\$ 80,652,979</u>	<u>\$ 79,655,948</u>	<u>\$ 86,600,147</u>	<u>\$ 83,356,037</u>
Total primary government	<u>\$ 91,431,688</u>	<u>\$ 96,216,196</u>	<u>\$ 96,934,058</u>	<u>\$ 104,841,832</u>	<u>\$ 104,515,997</u>
Component unit:					
Manassas city public schools	\$ 56,485,887	\$ 57,456,694	\$ 58,983,452	\$ 60,989,925	\$ 67,544,775
Manassas economic development authority	184,312	6,624	278,623	78,183	505,026
Total component units	<u>\$ 56,670,199</u>	<u>\$ 57,463,318</u>	<u>\$ 59,262,075</u>	<u>\$ 61,068,108</u>	<u>\$ 68,049,801</u>

Source: City of Manassas Annual Comprehensive Financial Report

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

	2012	2013	2014	2015	2016
Revenues					
General property taxes	\$ 63,518,398	\$ 64,499,818	\$ 69,152,354	\$ 73,313,910	\$ 76,770,693
Other local taxes	16,593,452	17,516,677	17,703,001	17,944,186	19,123,123
Permits, fees, licenses	779,823	929,999	796,896	944,973	654,822
Fines and forfeitures	793,663	803,283	637,403	668,975	751,006
Use of money and property	287,212	284,224	286,872	307,417	405,509
Charges for services	1,097,365	1,140,610	1,221,953	1,194,458	1,267,011
Payment in lieu of debt service	5,263,956	4,913,003	4,792,911	5,000,876	7,341,400
Recovered costs	1,887,460	1,922,080	1,951,150	2,101,870	2,230,720
Miscellaneous	2,405,303	2,563,751	2,304,867	1,601,879	1,534,506
Contribution from component unit	-	-	-	-	-
Intergovernmental	19,707,516	16,116,127	18,019,681	18,052,021	19,162,831
Total Revenues	\$ 112,334,148	\$ 110,689,572	\$ 116,867,088	\$ 121,130,565	\$ 129,241,621
Expenditures					
General government administration	\$ 8,175,771	\$ 8,711,499	\$ 8,668,542	\$ 9,041,926	\$ 9,039,441
Public safety	25,150,135	28,109,517	28,617,782	28,398,747	29,109,653
Public works	3,954,503	4,381,295	4,787,857	4,328,697	4,423,503
Health and human services	7,032,635	7,034,040	7,834,030	8,277,227	7,937,132
Culture, recreation, development	5,661,189	5,521,613	5,109,182	5,558,630	6,098,669
Education	48,125,649	48,014,667	51,334,432	90,297,919	53,559,758
Non Departmental					
Capital outlay	5,460,088	5,796,525	7,355,398	5,042,455	7,014,122
Debt service					
Principal retirement	5,058,445	4,911,579	4,946,984	5,123,293	6,073,653
Interest and fiscal charges	2,403,570	2,234,419	2,131,062	2,049,473	3,287,943
Bond Issuance costs	-	-	-	472,373	-
Total expenditures	\$ 111,021,985	\$ 114,715,154	\$ 120,785,269	\$ 158,590,740	\$ 126,543,874
Excess (deficiency) of revenues over (under) expenditures	\$ 1,312,163	\$ (4,025,582)	\$ (3,918,181)	\$ (37,460,175)	\$ 2,697,747
Other financing sources (uses)					
Transfers in	8,058,273	7,439,151	8,370,750	6,776,635	11,361,929
Transfers out	(6,186,212)	(5,628,361)	(3,812,053)	(6,469,955)	(6,416,211)
Issuance of bonds	-	-	3,814,050	46,101,800	-
Premium on issuance on bonds	-	-	178,380	4,401,863	-
Payment to refunded bond escrow agent	-	-	-	(12,794,921)	-
Capital lease	-	196,568	-	-	-
Other	-	-	51,518	33,196	327,608
Total other financing sources (uses)	\$ 1,872,061	\$ 2,007,358	\$ 8,602,645	\$ 38,048,618	\$ 5,273,326
Net change in fund balance	\$ 3,184,224	\$ (2,018,224)	\$ 4,684,464	\$ 588,443	\$ 7,971,073
Debt service as a percentage of noncapital expenditures	7.1%	6.6%	6.2%	4.7%	7.8%

Source: City of Manassas Annual Comprehensive Financial Report

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

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

	2017	2018	2019	2020	2021
Revenues					
General property taxes	\$ 78,422,645	\$ 83,648,432	\$ 86,027,503	\$ 91,739,864	\$ 96,973,951
Other local taxes	20,162,055	18,878,986	21,768,072	23,885,186	25,280,495
Permits, fees, licenses	1,154,234	877,351	1,120,144	812,023	793,862
Fines and forfeitures	713,756	713,993	733,095	783,836	974,534
Use of money and property	662,021	1,098,388	2,739,637	3,744,079	660,771
Charges for services	1,193,427	1,394,714	1,237,790	1,403,655	1,421,085
Payment in lieu of debt service	7,255,184	7,357,675	5,752,841	5,679,809	5,593,671
Recovered costs	2,451,271	3,419,610	3,670,420	3,142,180	3,217,390
Miscellaneous	1,212,603	2,203,690	2,191,221	1,801,856	1,596,690
Contribution from component unit	3,256,077	1,447,500	5,390,595	1,815,548	669,479
Intergovernmental	18,460,027	18,662,441	20,056,734	24,868,452	24,467,335
Total Revenues	\$ 134,943,300	\$ 139,702,780	\$ 150,688,052	\$ 159,676,488	\$ 161,649,263
Expenditures					
General government administration	\$ 8,924,147	\$ 8,964,728	\$ 9,464,498	\$ 8,861,359	\$ 10,262,434
Public safety	28,891,462	30,322,441	31,396,131	32,426,545	32,230,985
Public works	6,241,717	7,316,492	7,053,705	7,301,787	8,271,016
Health and human services	8,108,642	8,582,141	8,673,595	8,915,127	9,615,441
Culture, recreation, development	7,222,524	7,015,552	6,764,268	6,854,163	7,981,159
Education	57,870,687	56,477,145	58,212,570	59,656,355	59,531,330
Non Departmental					
Capital outlay	6,869,322	7,907,676	9,050,382	18,456,821	28,141,946
Debt service					
Principal retirement	6,286,702	6,827,540	5,082,155	5,189,280	6,602,840
Interest and fiscal charges	3,017,724	3,245,467	2,955,145	3,524,684	3,686,657
Bond Issuance costs	393,281	-	181,966	-	-
Total expenditures	\$ 133,826,208	\$ 136,659,182	\$ 138,834,415	\$ 151,186,121	\$ 166,323,808
Excess (deficiency) of revenues over (under) expenditures	\$ 1,117,092	\$ 3,043,598	\$ 11,853,637	\$ 8,490,367	\$ (4,674,545)
Other financing sources (uses)					
Transfers in	9,936,264	13,703,998	15,402,668	12,551,381	16,768,972
Transfers out	(6,833,878)	(9,688,045)	(12,116,168)	(10,112,092)	(13,129,762)
Issuance of bonds	23,400,000	-	26,550,000	-	-
Premium on issuance on bonds	2,977,002	-	3,131,966	-	-
Payment to refunded bond escrow agent	(9,518,194)	-	-	-	-
Capital lease	-	-	-	-	-
Other	36,961	-	-	-	-
Total other financing sources (uses)	\$ 19,998,155	\$ 4,015,953	\$ 32,968,466	\$ 2,439,289	\$ 3,639,210
Net change in fund balance	\$ 21,115,247	\$ 7,059,551	\$ 44,822,103	\$ 10,929,656	\$ (1,035,335)
Debt service as a percentage of noncapital expenditures	7.3%	7.8%	6.2%	6.6%	7.4%

Source: City of Manassas Annual Comprehensive Financial Report

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

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

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

	Fiscal Year				
	2017	2018	2019	2020	2021
Real property	\$ 64,772,066	\$ 67,854,301	\$ 70,202,780	\$ 73,986,067	\$ 77,958,354
Personal property	12,283,198	13,437,344	13,818,310	15,427,733	16,211,582
Other	1,367,381	2,356,787	2,006,413	2,326,064	2,804,015
Total property taxes	<u>\$ 78,422,645</u>	<u>\$ 83,648,432</u>	<u>\$ 86,027,503</u>	<u>\$ 91,739,864</u>	<u>\$ 96,973,951</u>
Sales	\$ 8,489,013	\$ 7,136,019	\$ 8,981,502	\$ 10,358,471	\$ 10,847,233
Business licenses	3,549,629	3,594,471	4,112,321	4,481,252	5,069,828
Meals	3,944,186	4,185,343	4,421,024	4,244,380	4,518,921
Other	4,179,227	3,963,153	4,253,225	4,801,084	4,844,513
Total other local taxes	<u>\$ 20,162,055</u>	<u>\$ 18,878,986</u>	<u>\$ 21,768,072</u>	<u>\$ 23,885,187</u>	<u>\$ 25,280,495</u>
Total tax revenues	<u>\$ 98,584,700</u>	<u>\$ 102,527,418</u>	<u>\$ 107,795,575</u>	<u>\$ 115,625,051</u>	<u>\$ 122,254,446</u>

Source: City of Manassas Annual Comprehensive 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		
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
2021	3,531,364,160	1,871,721,080	809,110,800	1.460	132,102,900	409,536,970	552,920,000	7,306,755,910	6,497,645,110

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.

Property Tax Rates
Last Ten Years

Tax Year	General	Fire Rescue Levy	Total Direct Real Property	Personal Property	Machinery and Tools
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
2021	1.263	0.197	1.460	3.600	2.100

Source: City of Manassas Commissioner of the Revenue

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

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.manassasva.gov for more detailed tax rate information

Principal Real Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2021			2012		
	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 Inc.	\$ 242,457,400	1	4.5%	\$ 91,433,600	2	2.3%
Lockheed Martin Federal System	81,505,100	2	1.5%	95,743,100	1	2.4%
UDR Wellington Place LLC	60,188,300	3	1.1%	54,714,600	3	1.4%
Battery Heights Associates	51,065,400	4	0.9%	47,489,400	4	1.2%
Fairfield Village Square LP	30,041,800	5	0.6%	22,004,000	10	0.6%
Davis Ford Crossings LLC	29,490,100	6	0.5%	25,601,500	7	0.7%
Prince William Hospital Corp.	29,299,800	7	0.5%	29,778,800	6	0.8%
Liberia Development Corp.	29,106,400	8	0.5%	22,144,400	8	0.6%
Hastings Marketplace Owner LLC	27,334,500	9	0.5%			
Wellington Station Owner LLC	26,912,300	10	0.5%			
Verizon				33,814,000	5	0.9%
Wellington/Hastings				21,819,200	9	0.6%
Totals	\$ <u>607,401,100</u>		<u>11.1%</u>	\$ <u>444,542,600</u>		<u>11.5%</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):

\$3,912,505,300 - 2012

\$5,403,085,240 - 2021

Real Property Tax Levies
Last Ten Years

Tax Year	Total Tax Levy for Tax Year	Fiscal Year for which Tax Levy Applies				
		2012	2013	2014	2015	2016
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
Total Levy for Fiscal Year		\$ 52,254,647	\$ 52,668,751	\$ 56,428,143	\$ 59,630,272	\$ 62,924,270

Tax Year	Total Tax Levy for Tax Year	Fiscal Year for which Tax Levy Applies				
		2017	2018	2019	2020	2021
2017	\$ 64,894,082	\$ 64,894,082	\$ -	\$ -	\$ -	\$ -
2018	69,576,985	-	69,576,985	-	-	-
2019	71,545,244	-	-	71,545,244	-	-
2020	75,128,654	-	-	-	75,128,654	-
2021	79,647,969	-	-	-	-	79,647,969
Total Levy for Fiscal Year		\$ 64,894,082	\$ 69,576,985	\$ 71,545,244	\$ 75,128,654	\$ 79,647,969

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
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%	1,089,326	59,629,841	100.00%	1,089,757	1.83%
2016	62,924,270	61,837,236	98.27%	1,085,081	62,922,317	100.00%	1,087,034	1.73%
2017	64,894,082	63,227,350	97.43%	1,634,227	64,861,577	99.95%	1,666,732	2.57%
2018	69,576,985	68,393,375	98.30%	1,139,844	69,533,219	99.94%	1,183,610	1.70%
2019	71,545,244	70,483,643	98.52%	989,826	71,473,469	99.90%	1,061,601	1.48%
2020	75,128,654	73,742,376	98.15%	1,179,432	74,921,808	99.72%	1,386,278	1.85%
2021	79,647,969	78,111,978	98.07%	-	78,111,978	98.07%	1,535,991	1.93%

Source: City of Manassas Finance Department, Commissioner of the Revenue, and City Treasurer
 Notes: 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.
 The taxes are due December 5 and June 5.
 The tax year is the same as the fiscal year, beginning on July 1 and ending on June 30.

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			
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	5.94%	3,553
2021	95,092,647	-	-	46,543,985	-	141,636,632	n/a	n/a

Source: City of Manassas Annual Comprehensive 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
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%	3,553
2021	141,636,632	-	141,636,632	2.62%	n/a

Source: City of Manassas Annual Comprehensive 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				
	2012	2013	2014	2015	2016
Debt limit	\$ 391,250,530	\$ 410,511,380	\$ 418,621,640	\$ 442,766,470	\$ 461,386,730
Total net debt applicable to limit	77,180,398	73,208,336	70,602,089	107,394,064	99,374,521
Legal debt margin	\$ <u>314,070,132</u>	\$ <u>337,303,044</u>	\$ <u>348,019,551</u>	\$ <u>335,372,406</u>	\$ <u>362,012,209</u>
Total net debt applicable to limit as a percent of debt limit	19.73%	17.83%	16.87%	24.26%	21.54%

Source: City of Manassas Annual Comprehensive 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).

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2017	2018	2019	2020	2021
Debt limit	\$ 471,499,970	\$ 480,775,500	\$ 488,902,040	\$ 506,374,600	\$ 540,308,524
Total net debt applicable to limit	113,000,577	103,824,209	145,202,358	138,146,973	128,886,415
Legal debt margin	\$ 358,499,393	\$ 376,951,291	\$ 343,699,682	\$ 368,227,627	\$ 411,422,109
Total net debt applicable to limit as a percent of debt limit	23.97%	21.60%	29.70%	27.28%	23.85%

Legal Debt Margin Calculation for Fiscal Year 2021

Real property assessed value January 1, 2020, used for FY2021 (7/1/2020 - 6/30/2021)	\$ 6,212,196,040
Less exempt real property assessed value	(809,110,800)
Total taxable real property assessed value	5,403,085,240
Debt limit (10% of taxable real property assessed value)	540,308,524
Total net debt applicable to limit June 30, 2021	128,886,415
Legal debt margin	\$ 411,422,109

Demographic and Economic Statistics
Last Ten Fiscal Years

<u>Year</u>	<u>Population (1)</u>	<u>Personal Income (5)</u>	<u>Per Capita Personal Income (2)</u>	<u>School Enrollment (3)</u>	<u>Unemployment Rate (4)</u>
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	42,772	2,558,279,000	59,812	7,778	8.8%
2021	n/a	n/a	n/a	7,587	4.4%

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

Note: n/a = not available

Principal Employers
Current Year and Nine Years Ago

Employer	2020			2011		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,646	1	8.3%	1,819	1	8.7%
Novant Health UVA Health System (formerly Prince William Health System)	1,215	2	6.1%	1,300	2	6.2%
Lockheed Martin	1,200	3	6.1%	1,263	3	6.0%
Manassas City Public Schools (FTE)	1,071	4	5.4%	1,043	4	5.0%
City of Manassas (FTE)	455	5	2.3%	452	6	2.2%
American Disposal Service	390	6	2.0%	454	5	2.2%
Aurora Flight Sciences	363	7	1.8%	175	9	0.8%
S.W.I.F.T.	347	8	1.8%			
BAE Systems	335	9	1.7%	330	7	1.6%
ARS (American Residential Svcs)	180	10	0.9%			
Didlake, Inc				186	8	0.9%
Home Instead Senior Care				170	10	0.8%
Totals	<u>7,202</u>		<u>36.42%</u>	<u>7,192</u>		<u>34.4%</u>
Total City Employment	19,777			20,914		

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

Notes: Calendar year 2020 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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00
City Manager	2.00	8.00	8.00	10.00	10.00	11.00	12.00	5.00	5.00	5.00
City Attorney (1)	-	-	-	-	-	-	-	1.00	2.00	3.00
Voter Registration	2.05	2.05	2.05	2.05	2.05	2.15	2.75	2.75	3.00	3.00
Treasurer	6.00	6.00	7.00	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	30.55	27.05	27.30	25.30	25.30	26.30	25.30	26.30	27.55	27.55
Human Resources (2)	-	-	-	-	-	-	-	7.00	7.00	7.00
Public Safety										
Police	127.00	127.00	127.25	127.25	126.50	127.00	129.25	130.25	130.25	131.75
Fire and Rescue	59.00	60.00	60.00	60.00	60.00	62.00	64.00	66.00	66.00	66.00
Public Works	49.50	49.50	50.50	50.50	51.50	53.00	46.00	46.00	46.00	47.00
Engineering (3)							14.00	14.00	9.00	11.00
Culture, Recreation, Development										
Museum System (4)	5.50	6.50	6.50	6.50	6.50	6.50	-	-	-	-
Community Development	28.25	27.25	27.25	27.25	27.25	27.25	33.75	34.25	35.25	35.25
Economic Development	-	-	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00
Health and Human Services										
Social Services	36.11	37.48	37.48	37.48	37.48	37.48	37.98	37.00	40.00	42.00
Utilities										
Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.00
Water	27.50	27.50	27.50	27.50	27.50	27.50	26.00	26.00	28.00	27.00
Electric	54.00	54.00	54.00	54.00	54.00	53.00	49.00	49.00	52.00	53.00
Airport	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50
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	468.46	473.33	478.33	478.33	478.58	483.68	490.53	495.55	501.05	509.05

- 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									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government										
Business licenses issued	2,600	2,600	2,600	2,600	2,775	2,750	2,407	2,449	2,374	2,606
Property returns processed	31,500	32,500	35,000	34,000	37,081	37,343	39,676	36,776	44,157	43,469
Public Safety										
Traffic citations	5,500	6,750	8,500	8,400	6,000	7,000	7,000	6,340	5,993	5,691
Criminal arrests	2,500	2,500	2,775	3,000	2,000	2,100	2,150	2,310	2,014	1,598
Police calls for service	60,000	60,000	61,000	63,000	55,000	58,000	57,000	56,371	64,746	69,087
Engineering										
Site plans reviewed	20	30	40	55	64	67	70	96	107	119
Public Works										
Building permits issued	400	450	500	570	476	537	1,288	1,040	457	383
Acres mowed	365	365	365	365	365	365	365	370	375	375
Health and Human Services										
Family services										
Customers served (3)	75,000	90,300	96,100	121,837	111,941	97,115	41,422	34,984	26,769	36,280
Section 8 vouchers/mo.	327	306	306	288	295	290	294	303	288	296
Sewer Utility										
Wastewater processed (1)	2.23	2.31	2.48	2.39	2.36	2.20	2.20	2.50	2.30	2.47
Water Utility										
Drinking water produced (1)	4.52	4.61	4.70	4.74	4.70	4.68	4.41	4.20	4.40	4.50
Electric Utility										
Load management savings	\$648K	\$702K	\$731K	\$871K	\$1.2M	\$1.8M	\$2.3M	\$2.6M	\$1.6M	\$1.4M
Airport										
Total operations (2)	86,337	83,180	79,616	79,550	83,815	89,654	80,714	83,130	75,316	92,784
Based aircraft	406	423	418	418	410	410	389	395	392	410
Information Technology										
Devices supported	1,325	1,325	1,340	1,340	1,330	1,461	1,461	1,461	1,453	1,317
Visitors to city website (4)	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	929,256

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. Lower beginning FY20 due to offices closed during the pandemic.

(4) New web-hosting effective Feb 2021. Data for Feb-June has been annualized for FY 2021, as prior month info is unavailable.

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

Function	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
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	825	825	823
Vehicles in fleet	452	447	446	448	449	457	463	462	482	472
Public Safety (6)										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	1	1	1	1	1	1	1	1	1	2
Rescue stations	1	1	1	1	1	1	1	1	1	0
Public Works										
Streets (miles)	244	244	244	245	249	249	249	249	255	255
Street lights	2,979	2,979	3,062	2,719	3,045	3,045	3,065	2,901	2,903	2,929
Traffic signals (5)	58	62	62	62	62	62	62	62	63	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	17	17	17	18	19
Park acreage (3)	194	194	194	194	194	234	234	271	264	264
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts (3)	22	22	22	22	22	22	22	22	23	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	115	115	115	142	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	9.19	9.19
Water Utility										
Water connections	10,918	10,997	11,104	11,178	11,200	11,242	11,272	11,385	11,437	11,466
Water mains (miles)	152	152	152	152	170	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	20	20	20	20	20	17	17	17
Electric capacity (2)	41	41	40	40	40	40	40	34	36	36
Airport										
Airport acreage (4)	904	904	904	897	897	891	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.

(6) Fire station 21 was completed in FY21, and the GMVRS building was decommissioned.