

STATISTICAL SECTION

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

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

CITY OF MANASSAS, VIRGINIA

Table 1

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

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

Source: City of Manassas Comprehensive Annual Financial Report

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

Fiscal years 2009 through 2015 are presented as restated.

The sum of Net investment in capital assets of the primary government and the component unit does not equal Net investment in capital assets of the total reporting unit, because the debt related to the component unit is reflected in the primary government's general governmental activities reducing Unrestricted net position. The assets are reflected in the component unit as Net investment in capital assets. The total reporting unit matches the assets with the debt and reports the net amount of the Net investment in capital assets. The total adjustment was \$56,745,152 in FY 2018, \$56,896,406 in FY 2017, \$49,788,683 in FY 2016, \$32,206,777 in FY 2015, \$31,994,500 in FY 2014, \$31,994,500 in FY 2013, \$35,382,000 in FY 2012, \$38,977,500 in FY 2011, \$42,668,275 in FY 2010, and \$45,369,430 in FY 2009.

CITY OF MANASSAS, VIRGINIA

Table 1

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

Fiscal Year				
2014	2015	2016	2017	2018 (1)
\$ 239,215,472	\$ 237,659,136	\$ 238,106,151	\$ 224,620,939	\$ 225,362,179
100,000	961,775	321,190	253,104	244,257
(2,607,237)	(59,515,691)	(44,183,664)	(27,689,919)	(21,326,052)
<u>\$ 236,708,235</u>	<u>\$ 179,105,220</u>	<u>\$ 194,243,677</u>	<u>\$ 197,184,124</u>	<u>\$ 204,280,384</u>
\$ 86,301,566	\$ 91,017,431	\$ 90,521,955	\$ 100,501,797	\$ 105,057,529
-	1,116,832	1,170,439	2,138,217	2,017,150
44,362,216	41,786,999	42,640,924	49,382,877	56,076,216
<u>\$ 130,663,782</u>	<u>\$ 133,921,262</u>	<u>\$ 134,333,318</u>	<u>\$ 152,022,891</u>	<u>\$ 163,150,895</u>
\$ 325,517,038	\$ 328,676,567	\$ 328,628,106	\$ 325,122,736	\$ 330,419,708
100,000	2,078,607	1,491,629	2,391,321	2,261,407
41,754,979	(17,728,692)	(1,542,740)	21,692,958	34,750,164
<u>\$ 367,372,017</u>	<u>\$ 313,026,482</u>	<u>\$ 328,576,995</u>	<u>\$ 349,207,015</u>	<u>\$ 367,431,279</u>
\$ 46,519,834	\$ 50,714,094	\$ 74,381,016	\$ 79,206,749	\$ 78,653,662
3,535,677	35,840,374	11,233,318	4,985,005	1,400,803
5,504,087	(84,983,251)	(85,381,758)	(86,202,600)	(96,312,429)
<u>\$ 55,559,598</u>	<u>\$ 1,571,217</u>	<u>\$ 232,576</u>	<u>\$ (2,010,846)</u>	<u>\$ (16,257,964)</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	-	-	591,714	531,905
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 591,714</u>	<u>\$ 531,905</u>
\$ 340,042,372	\$ 347,183,884	\$ 353,220,439	\$ 347,433,079	\$ 352,328,218
3,635,677	37,918,981	12,724,947	7,376,326	3,662,210
79,253,566	(70,505,166)	(37,135,815)	(7,021,522)	(4,285,208)
<u>\$ 422,931,615</u>	<u>\$ 314,597,699</u>	<u>\$ 328,809,571</u>	<u>\$ 347,787,883</u>	<u>\$ 351,705,220</u>

CITY OF MANASSAS, VIRGINIA

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

	Fiscal Year				
	2009	2010	2011	2012	2013
Expenses					
Governmental activities:					
General government	\$ 8,600,672	\$ 8,473,478	\$ 8,411,567	\$ 8,339,202	\$ 8,864,313
Public safety	24,236,806	24,539,618	24,460,979	25,608,165	28,575,011
Public works	9,796,492	9,405,335	8,435,069	8,496,181	8,905,254
Health and welfare	8,435,426	7,973,696	7,490,361	7,046,876	7,046,417
Culture, recreation, development	6,499,227	6,138,833	6,731,424	5,966,162	5,806,374
Education	48,924,698	47,592,844	47,123,718	48,125,649	48,014,667
Interest on long term debt	2,785,179	2,605,659	2,758,789	2,421,533	2,170,239
Bond issuance costs	-	-	-	-	-
Total governmental activities	109,278,500	106,729,463	105,411,907	106,003,768	109,382,275
Business-type activities:					
Electric	61,712,947	51,914,838	59,998,016	65,718,110	61,360,909
Water	7,397,777	6,989,962	6,849,916	7,330,693	8,276,499
Sewer	12,009,823	12,138,037	11,976,128	12,091,241	12,392,026
Airport	3,390,014	3,392,717	3,369,665	3,505,497	3,563,277
Solid Waste	2,815,686	2,868,737	2,957,779	3,058,172	3,117,943
City Square Pavilion	298,683	317,848	370,416	345,831	316,921
Candy Factory	198,440	191,763	199,396	212,488	198,263
Parking Garage	-	-	-	38,409	43,863
Stormwater	-	-	-	-	-
Telecommunications	675,703	521,024	-	-	-
Total business-type activities	88,489,073	78,334,926	85,721,316	92,300,441	89,269,701
Total primary government	\$ 197,777,573	\$ 185,064,389	\$ 191,133,223	\$ 198,304,209	\$ 198,651,976
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 124,380	\$ 463,437	\$ 769,067	\$ 1,458,699	\$ 793,268
Public safety	1,776,805	1,909,779	1,755,053	1,853,608	1,912,366
Public works	1,294,376	643,891	865,261	1,319,174	1,453,769
Health and welfare	65,900	33,348	38,807	41,545	36,150
Culture, recreation, development	392,047	406,412	405,456	403,140	436,111
Operating grants/contributions	9,192,809	8,804,363	11,968,013	11,780,598	7,851,624
Capital grants/contributions	-	-	-	-	211,730
Total governmental activities	12,846,317	12,261,230	15,801,657	16,856,764	12,695,018
Business-type activities:					
Charges for services:					
Electric	63,332,951	54,968,258	63,213,305	65,345,470	61,766,073
Water	9,232,312	10,301,071	10,760,754	11,839,939	10,721,365
Sewer	11,905,882	12,091,738	14,260,452	14,508,871	14,588,115
Airport	1,929,298	2,080,115	2,134,108	2,292,410	2,330,193
Solid Waste	2,772,014	2,896,323	2,916,356	3,002,388	3,125,895
City Square Pavilion	13,354	13,526	16,787	22,920	19,764
Candy Factory	30,609	27,984	30,397	27,464	29,484
Parking Garage	-	-	-	2,331	23,064
Stormwater	-	-	-	-	-
Telecommunications	386,666	325,228	-	-	-
Operating grants/contributions	111,479	1,652,441	289,574	151,253	90,738
Capital grants/contributions	1,277,198	6,612,727	6,019,525	7,008,212	4,764,229
Total business-type activities	90,991,763	90,969,411	99,641,258	104,201,258	97,458,920
Total primary government	\$ 103,838,080	\$ 103,230,641	\$ 115,442,915	\$ 121,058,022	\$ 110,153,938

CITY OF MANASSAS, VIRGINIA

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

Fiscal Year				
2014	2015	2016	2017	2018
\$ 8,889,060	\$ 9,713,211	\$ 9,416,657	\$ 9,317,421	\$ 9,113,451
28,751,948	29,046,682	29,590,090	29,347,211	30,135,534
10,001,107	10,021,004	10,271,259	11,242,030	12,362,448
7,873,882	8,226,526	7,803,369	8,094,092	8,416,497
5,366,949	5,922,737	6,674,897	7,909,986	7,507,275
57,448,414	90297919	53,559,758	57,870,687	56,477,145
2,144,525	2,652,212	2,895,236	2,899,640	2,801,905
-	456,903	-	393,281	-
120,475,885	156,337,194	120,211,266	127,074,348	126,814,255
66,181,787	49,418,170	39,930,487	37,573,386	37,636,140
7,745,000	6,530,807	7,963,709	7,870,578	8,031,152
12,618,910	12,833,037	13,041,741	15,974,768	12,653,486
3,548,396	4,172,683	4,014,417	4,277,596	3,990,689
3,191,138	3,400,730	3,346,175	2,769,954	2,879,907
328,600	302,350	-	-	-
198,763	198,763	-	-	-
40,189	42,383	-	-	-
-	348,923	616,603	1,178,358	1,766,011
-	-	-	-	-
93,852,783	77,247,846	68,913,132	69,644,640	66,957,385
\$ 214,328,668	\$ 233,585,040	\$ 189,124,398	\$ 196,718,988	\$ 193,771,640
\$ 965,601	\$ 794,125	\$ 793,509	\$ 211,599	\$ 229,448
1,835,901	2,038,460	1,850,687	1,682,680	1,915,546
965,091	632,645	502,017	427,517	1,374,423
37,549	35,950	35,946	35,946	35,946
602,636	621,092	312,517	1,313,428	1,050,364
7,568,603	7,659,004	7,619,603	8,003,903	8,797,776
46,562,063	2,338,510	3,516,026	2,636,725	2,159,714
58,537,444	14,119,786	14,630,305	14,311,798	15,563,217
63,967,176	49,504,961	41,435,005	40,796,452	43,482,903
9,680,679	9,145,951	9,763,189	10,139,090	10,692,383
14,174,279	14,000,269	13,849,101	15,161,560	16,046,193
2,388,024	2,411,487	2,343,785	2,779,185	2,842,173
3,164,902	3,297,110	3,399,806	3,409,022	3,426,120
23,816	26,482	-	-	-
27,984	27,984	-	-	-
30,136	28,292	-	-	-
-	582,275	1,170,288	1,177,660	1,299,839
-	-	-	-	-
121,607	61,649	126,842	65,507	88,789
2,254,331	6,730,158	2,591,237	3,591,414	2,774,579
95,832,934	85,816,618	74,679,253	77,119,890	80,652,979
\$ 154,370,378	\$ 99,936,404	\$ 89,309,558	\$ 91,431,688	\$ 96,216,196

CITY OF MANASSAS, VIRGINIA

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

	2009	2010	2011	2012	2013
Net revenue (expenses)					
Governmental activities	\$ (96,432,183)	\$ (94,468,233)	\$ (89,610,250)	\$ (89,147,004)	\$ (96,687,257)
Business-type activities	2,492,690	12,634,485	13,919,942	11,900,817	8,189,219
Total primary government	<u>\$ (93,939,493)</u>	<u>\$ (81,833,748)</u>	<u>\$ (75,690,308)</u>	<u>\$ (77,246,187)</u>	<u>\$ (88,498,038)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 85,999,880	\$ 77,135,239	\$ 77,640,223	\$ 79,587,120	\$ 82,026,887
Unrestricted grants	3,933,837	8,117,505	8,204,284	7,926,918	8,052,773
Other	2,991,923	3,252,349	2,594,066	2,362,609	3,080,490
Payment from MCPS	5,774,890	5,637,807	5,410,273	5,263,956	4,913,003
Special item	-	-	-	-	-
Transfers	1,397,379	1,195,914	1,123,440	1,908,270	2,388,660
Total governmental activities	<u>100,098,009</u>	<u>95,338,814</u>	<u>94,972,286</u>	<u>97,048,873</u>	<u>100,461,813</u>
Business-type activities:					
Unrestricted investment earnings	481,835	115,836	90,745	60,707	73,908
Other	(23,596)	105,722	(486,976)	180,635	108,169
Transfers	(1,397,379)	(1,195,914)	(1,123,440)	(1,908,270)	(2,388,660)
Total business-type activities	<u>(939,140)</u>	<u>(974,356)</u>	<u>(1,519,671)</u>	<u>(1,666,928)</u>	<u>(2,206,583)</u>
Total primary government	<u>\$ 99,158,869</u>	<u>\$ 94,364,458</u>	<u>\$ 93,452,615</u>	<u>\$ 95,381,945</u>	<u>\$ 98,255,230</u>
Changes in Net Position					
Governmental activities	\$ 3,665,826	\$ 870,581	\$ 5,362,036	\$ 7,901,869	\$ 3,774,556
Business-type activities	1,553,550	11,660,129	12,400,271	10,233,889	5,982,636
Total primary government	<u>\$ 5,219,376</u>	<u>\$ 12,530,710</u>	<u>\$ 17,762,307</u>	<u>\$ 18,135,758</u>	<u>\$ 9,757,192</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2009 through 2014 are presented as restated.

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

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

Stormwater utility enterprise fund commenced January 1, 2015.

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

Fiscal Year				
2014	2015	2016	2017	2018
\$ (61,938,441)	\$ (142,217,408)	\$ (105,580,961)	\$ (112,762,550)	\$ (111,251,038)
1,980,151	8,568,772	5,766,121	7,475,250	13,695,594
<u>\$ (59,958,290)</u>	<u>\$ (133,648,636)</u>	<u>\$ (99,814,840)</u>	<u>\$ (105,287,300)</u>	<u>\$ (97,555,444)</u>
\$ 86,865,855	\$ 91,654,559	\$ 96,104,367	\$ 100,087,789	\$ 102,129,438
8,159,679	8,090,939	8,104,957	8,032,305	7,980,187
2,911,774	2,737,775	3,699,314	3,623,874	4,953,013
4,792,911	5,000,876	7,341,400	7,255,184	7,357,675
-	-	-	5,789,202	-
4,679,697	493,575	5,469,380	(9,884,832)	4,351,560
<u>107,409,916</u>	<u>107,977,724</u>	<u>120,719,418</u>	<u>114,903,522</u>	<u>126,771,873</u>
60,294	51,716	96,549	237,030	500,672
194,033	1,955,666	18,766	92,461	76,194
(4,679,697)	(493,575)	(5,469,380)	9,884,832	(4,351,560)
<u>(4,425,370)</u>	<u>1,513,807</u>	<u>(5,354,065)</u>	<u>10,214,323</u>	<u>(3,774,694)</u>
<u>\$ 102,984,546</u>	<u>\$ 109,491,531</u>	<u>\$ 115,365,353</u>	<u>\$ 125,117,845</u>	<u>\$ 122,997,179</u>
\$ 45,471,475	\$ (34,239,684)	\$ 15,138,457	\$ 2,140,972	\$ 15,520,835
(2,445,219)	10,082,579	412,056	17,689,573	9,920,900
<u>\$ 43,026,256</u>	<u>\$ (24,157,105)</u>	<u>\$ 15,550,513</u>	<u>\$ 19,830,545</u>	<u>\$ 25,441,735</u>

CITY OF MANASSAS, VIRGINIA

Table 3

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

	Fiscal Year				
	2009	2010	2011	2012	2013
Primary Government:					
Governmental activities:					
General government	\$ 465,871	\$ 778,728	\$ 1,025,292	\$ 1,718,270	\$ 1,078,275
Public safety	3,369,305	2,876,241	3,027,236	6,681,747	3,450,067
Public works	5,052,596	4,771,216	7,521,426	4,717,284	5,046,339
Health and welfare	3,566,498	3,428,633	3,317,247	3,320,815	2,671,226
Culture, recreation, development	392,047	406,412	910,456	418,648	449,111
Total governmental activities	12,846,317	12,261,230	15,801,657	16,856,764	12,695,018
Business-type activities:					
Electric	63,332,951	54,974,184	64,622,214	65,993,354	61,801,837
Water	9,251,337	10,301,972	13,859,866	16,065,286	10,755,883
Sewer	11,905,882	12,091,738	14,260,452	14,572,682	14,588,115
Airport	2,736,432	9,073,997	3,439,671	4,240,026	7,030,452
Solid waste	2,780,120	2,902,852	2,922,060	3,008,923	3,135,325
Stormwater	-	-	-	-	-
Other business-type activities	430,629	366,738	47,184	52,715	72,312
Total business-type activities	90,437,351	89,711,481	99,151,447	103,932,986	97,383,924
Total primary government	\$ 103,283,668	\$ 101,972,711	\$ 114,953,104	\$ 120,789,750	\$ 110,078,942
Component unit:					
Manassas city public schools	\$ 41,451,188	\$ 41,209,426	\$ 41,674,204	\$ 45,070,026	\$ 49,018,321
Total component unit	\$ 41,451,188	\$ 41,209,426	\$ 41,674,204	\$ 45,070,026	\$ 49,018,321

	Fiscal Year				
	2014	2015	2016	2017	2018
Primary Government:					
Governmental activities:					
General government	\$ 1,249,770	\$ 1,109,629	\$ 1,094,316	\$ 480,971	\$ 513,881
Public safety	2,415,567	2,519,179	2,272,860	2,131,198	2,440,825
Public works	51,042,204	6,512,926	7,694,846	6,810,694	7,535,871
Health and welfare	3,222,267	3,321,128	3,207,416	3,389,161	3,837,530
Culture, recreation, development	607,636	656,924	360,867	1,499,774	1,235,110
Total governmental activities	58,537,444	14,119,786	14,630,305	14,311,798	15,563,217
Business-type activities:					
Electric	63,967,176	49,191,776	41,435,005	40,797,765	43,482,903
Water	9,777,191	9,178,718	10,248,905	10,752,433	10,887,855
Sewer	14,194,383	14,050,269	14,191,079	15,406,686	16,511,344
Airport	4,639,027	8,694,904	4,205,969	3,689,615	5,013,953
Solid waste	3,173,221	3,305,418	3,408,207	3,417,116	3,434,013
Stormwater	-	582,275	1,189,088	3,056,275	1,322,911
Other business-type activities	81,936	82,758	-	-	-
Total business-type activities	95,832,934	85,086,118	74,679,253	77,119,890	80,652,979
Total primary government	\$ 154,370,378	\$ 99,205,904	\$ 89,309,558	\$ 91,431,688	\$ 96,216,196
Component unit:					
Manassas city public schools	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434	\$ 56,485,887	\$ 57,456,694
Manassas economic development authority	-	-	-	184,312	6,624
Total component unit	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434	\$ 56,670,199	\$ 57,463,318

Source: City of Manassas Comprehensive Annual Financial Report

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

	Fiscal Year							
	2009	2010						
Pre-GASB 54 implementation:								
General fund								
Reserved	\$ 4,135,238	\$ 4,867,143						
Unreserved, designated	2,645,900	2,245,748						
Unreserved, undesignated	12,194,000	13,891,163						
Total general fund	<u>\$ 18,975,138</u>	<u>\$ 21,004,054</u>						
All other governmental funds								
Reserved	\$ 3,209,641	\$ 2,882,100						
Unreserved, reported in:								
Special revenue funds	1,474,944	1,567,040						
Capital projects funds	4,139,318	2,144,276						
Total all other governmental funds	<u>\$ 8,823,903</u>	<u>\$ 6,593,416</u>						
			Fiscal Year					
	2011	2012	2013	2014	2015	2016	2017	2018
Post-GASB 54 implementation:								
General fund								
Nonspendable	\$ 950,239	\$ 1,450,187	\$ 410,693	\$ 395,877	\$ 574,599	\$ 1,421,998	\$ 89,610	\$ 203,183
Restricted	2,999,143	2,575,633	2,982,051	2,448,897	2,142,060	1,618,882	840,093	984,556
Committed	7,505,941	7,033,509	5,234,941	4,978,410	5,535,887	6,107,607	10,743,996	13,004,378
Assigned	-	-	-	-	109,024	1,582,285	2,644,758	2,545,999
Unassigned	11,878,166	12,193,722	12,136,198	12,665,075	13,145,824	15,842,498	16,768,856	17,211,952
Total general fund	<u>\$ 23,333,489</u>	<u>\$ 23,253,051</u>	<u>\$ 20,763,883</u>	<u>\$ 20,488,259</u>	<u>\$ 21,507,394</u>	<u>\$ 26,573,270</u>	<u>\$ 31,087,313</u>	<u>\$ 33,950,068</u>
All other governmental funds								
Nonspendable:								
Permanent fund principal	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other	-	-	-	-	-	-	3,056	-
Restricted, reported in:								
Special revenue funds	2,608,460	3,537,436	3,286,743	4,042,312	4,777,208	5,522,790	5,740,288	5,126,749
Capital projects funds	4,863,154	581,134	-	2,769,038	2,231,656	360,254	10,402,581	7,837,968
Permanent fund	83,279	70,543	70,813	156,607	161,775	171,190	153,104	144,257
Committed, reported in:								
Special revenue funds	205,046	249,146	284,054	320,101	281,008	-	-	-
Capital projects funds	225,600	4,114,451	5,380,519	6,692,577	6,097,446	10,328,432	16,077,960	17,488,450
Debt service fund	-	-	-	-	-	68,051	674,932	3,155,030
Assigned, reported in:								
Special revenue funds	-	-	-	-	-	-	-	38,570
Capital projects funds	-	-	-	-	-	-	-	3,457,693
Unassigned	(2,705,080)	(7,589)	(6,064)	(4,482)	(3,632)	-	-	-
Total all other governmental funds	<u>\$ 5,380,459</u>	<u>\$ 8,645,121</u>	<u>\$ 9,116,065</u>	<u>\$ 14,076,153</u>	<u>\$ 13,645,461</u>	<u>\$ 16,550,717</u>	<u>\$ 33,151,921</u>	<u>\$ 37,348,717</u>

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

CITY OF MANASSAS, VIRGINIA

Table 5

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

	Fiscal Year				
	2009	2010	2011	2012	2013
Revenues					
General property taxes	\$ 66,747,985	\$ 63,697,942	\$ 62,613,605	\$ 63,518,398	\$ 64,499,818
Other local taxes	18,355,300	14,897,257	16,045,899	16,593,452	17,516,677
Permits, fees, licenses	533,860	923,525	784,597	779,823	929,999
Fines and forfeitures	509,871	521,655	633,285	793,663	803,283
Use of money and property	544,697	276,216	324,979	287,212	284,224
Charges for services	1,208,576	1,144,351	1,072,428	1,097,365	1,140,610
Payment in lieu of debt service	5,774,890	5,637,807	5,410,273	5,263,956	4,913,003
Recovered costs	1,656,460	1,973,170	1,973,170	1,887,460	1,922,080
Miscellaneous	1,944,405	1,401,785	1,350,794	2,405,303	2,563,751
Contribution from component unit	-	-	-	-	-
Intergovernmental	13,126,646	16,921,868	20,101,400	19,707,516	16,116,127
Total Revenues	110,402,790	107,395,576	110,310,430	112,334,148	110,689,572
Expenditures					
General government administration	8,282,142	8,087,758	8,126,487	8,175,771	8,711,499
Public safety	23,181,421	23,619,295	23,838,881	25,150,135	28,109,517
Public works	5,194,725	5,312,789	4,158,164	3,954,503	4,381,295
Health and welfare	8,416,209	7,976,335	7,458,336	7,032,635	7,034,040
Culture, recreation	6,010,353	5,735,016	6,369,224	5,661,189	5,521,613
Education	48,924,698	47,592,844	47,123,718	48,125,649	48,014,667
Non Departmental					
Capital outlay	7,372,921	4,308,676	8,964,479	5,460,088	5,796,525
Debt service					
Principal retirement	5,256,466	5,285,032	4,827,350	5,058,445	4,911,579
Interest and fiscal charges	2,906,134	2,721,773	2,811,252	2,403,570	2,234,419
Bond Issuance costs	-	-	-	-	-
Total expenditures	115,545,069	110,639,518	113,677,891	111,021,985	114,715,154
Excess (deficiency) of revenues over (under) expenditures	\$ (5,142,279)	\$ (3,243,942)	\$ (3,367,461)	\$ 1,312,163	\$ (4,025,582)
Other financing sources (uses)					
Transfers in	5,008,434	10,305,313	4,315,802	8,058,273	7,439,151
Transfers out	(4,164,899)	(9,530,605)	(3,270,466)	(6,186,212)	(5,628,361)
Issuance of debt	-	2,200,000	21,539,489	-	-
Premium on bonds	-	67,663	2,553,885	-	-
Payment to refunded bond escrow age	-	-	(20,654,771)	-	-
Capital lease	-	-	-	-	196,568
Other	-	-	-	-	-
Total other financing sources (uses)	843,535	3,042,371	4,483,939	1,872,061	2,007,358
Net change in fund balance	\$ (4,298,744)	\$ (201,571)	\$ 1,116,478	\$ 3,184,224	\$ (2,018,224)
Debt service as a percentage of noncapital expenditures	7.5%	7.5%	7.3%	7.1%	6.6%

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

2014	2015	2016	2017	2018
\$ 69,152,354	\$ 73,313,910	\$ 76,770,693	\$ 78,422,645	\$ 83,648,432
17,703,001	17,944,186	19,123,123	20,162,055	18,878,986
796,896	944,973	654,822	1,154,234	877,351
637,403	668,975	751,006	713,756	713,993
286,872	307,417	405,509	662,021	1,098,388
1,221,953	1,194,458	1,267,011	1,193,427	1,394,714
4,792,911	5,000,876	7,341,400	7,255,184	7,357,675
1,951,150	2,101,870	2,230,720	2,451,271	3,419,610
2,304,867	1,601,879	1,534,506	1,212,603	2,203,690
-	-	-	3,256,077	1,447,500
18,019,681	18,052,021	19,162,831	18,460,027	18,662,441
116,867,088	121,130,565	129,241,621	134,943,300	139,702,780
8,668,542	9,041,926	9,039,441	8,924,147	8,964,728
28,617,782	28,398,747	29,109,653	28,891,462	30,322,441
4,787,857	4,328,697	4,423,503	6,241,717	7,316,492
7,834,030	8,277,227	7,937,132	8,108,642	8,582,141
5,109,182	5,558,630	6,098,669	7,222,524	7,015,552
51,334,432	90,297,919	53,559,758	57,870,687	56,477,145
7,355,398	5,042,455	7,014,122	6,869,322	7,907,676
4,946,984	5,123,293	6,073,653	6,286,702	6,827,540
2,131,062	2,049,473	3,287,943	3,017,724	3,245,467
-	472,373	-	393,281	-
120,785,269	158,590,740	126,543,874	133,826,208	136,659,182
\$ (3,918,181)	\$ (37,460,175)	\$ 2,697,747	\$ 1,117,092	\$ 3,043,598
8,370,750	6,776,635	11,361,929	9,936,264	13,703,998
(3,812,053)	(6,469,955)	(6,416,211)	(6,833,878)	(9,688,045)
3,814,050	46,101,800	-	23,400,000	-
178,380	4,401,863	-	2,977,002	-
-	(12,794,921)	-	(9,518,194)	-
-	-	-	-	-
51,518	33,196	327,608	36,961	-
8,602,645	38,048,618	5,273,326	19,998,155	4,015,953
\$ 4,684,464	\$ 588,443	\$ 7,971,073	\$ 21,115,247	\$ 7,059,551
6.2%	4.7%	7.8%	7.3%	7.8%

CITY OF MANASSAS, VIRGINIA

Table 6

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

	Fiscal Year				
	2009	2010	2011	2012	2013
Real property	\$ 54,249,494	\$ 52,749,987	\$ 51,703,328	\$ 52,321,058	\$ 52,523,333
Personal property	10,934,245	9,322,059	9,133,899	9,475,950	10,375,908
Other	1,564,246	1,625,896	1,776,378	1,721,390	1,600,577
Total property taxes	66,747,985	63,697,942	62,613,605	63,518,398	64,499,818
Sales	6,440,055	6,881,710	7,305,186	7,210,697	7,811,499
Business licenses	2,869,132	2,450,090	2,759,079	2,931,782	2,957,117
Meals	2,547,151	2,423,969	2,584,054	2,894,531	3,094,965
Communications	3,009,702	-	-	-	-
Other	3,489,260	3,141,488	3,397,580	3,556,442	3,653,096
Total other local taxes	18,355,300	14,897,257	16,045,899	16,593,452	17,516,677
Total tax revenues	\$ 85,103,285	\$ 78,595,199	\$ 78,659,504	\$ 80,111,850	\$ 82,016,495

	Fiscal Year				
	2014	2015	2016	2017	2018
Real property	\$ 56,668,858	\$ 59,628,262	\$ 62,822,691	\$64,772,066	\$ 67,854,301
Personal property	10,749,146	11,818,907	11,931,371	11,555,379	13,348,264
Other	1,734,350	1,865,741	2,016,630	2,095,200	2,445,867
Total property taxes	69,152,354	73,313,910	76,770,692	78,422,645	83,648,432
Sales	7,581,829	7,555,344	8,055,065	8,489,013	7,136,019
Business licenses	3,110,196	3,075,033	3,290,009	3,549,629	3,594,471
Meals	3,315,080	3,406,893	3,728,988	3,944,186	4,185,343
Other	3,695,896	3,906,916	4,049,060	4,179,227	3,963,153
Total other local taxes	17,703,001	17,944,186	19,123,122	20,162,055	18,878,986
Total tax revenues	\$ 86,855,355	\$ 91,258,096	\$ 95,893,814	\$ 98,584,700	\$ 102,527,418

Source: City of Manassas Comprehensive Annual Financial Report

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

CITY OF MANASSAS, VIRGINIA

Table 7

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

Tax Year	Real Property			Total Direct Tax Rate	Real & Personal Property Public Service	Personal Property		Total Assessed & Actual Value	Total Taxable Assessed & Actual Value
	Residential	Commercial	Tax Exempt			Tangible Personal Property	Machinery & Tools		
2009	\$ 2,046,404,000	\$ 1,712,622,700	\$ 852,224,300	1.115	\$ 76,628,275	\$ 324,807,030	\$ 736,201,970	\$ 5,748,888,275	\$ 4,896,663,975
2010	2,083,619,700	1,508,162,900	771,507,200	1.493	74,741,392	279,309,190	787,112,580	5,504,452,962	4,732,945,762
2011	2,249,477,700	1,547,273,200	795,895,200	1.472	77,741,857	278,268,715	842,460,300	5,791,116,972	4,995,221,772
2012	2,328,941,100	1,583,564,200	764,169,200	0.736	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	1.395	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	1.366	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	1.393	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	1.368	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	1.388	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

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

Notes: Property is assessed at actual value; therefore, the assessed values are equal to actual values.

Property in the City is reassessed each year.

Tax rates are per \$100 of assessed value.

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

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

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

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

CITY OF MANASSAS, VIRGINIA

Table 8

Property Tax Rates
Last Ten Years

Tax Year	General	Fire Rescue Levy	Total Direct Real Property	Personal Property	Machinery and Tools
2009	1.350	0.143	1.493	3.250	2.100
2010	1.318	0.154	1.472	3.250	2.100
2011	0.659	0.077	0.736	3.250	2.100
2012	1.226	0.169	1.395	3.250	2.100
2013	1.192	0.174	1.366	3.250	2.100
2014	1.211	0.182	1.393	3.250	2.100
2015	1.190	0.178	1.368	3.250	2.100
2016	1.210	0.178	1.388	3.250	2.100
2017	1.220	0.183	1.403	3.250	2.100
2018	1.253	0.187	1.440	3.600	2.100

Source: City of Manassas Commissioner of the Revenue

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

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

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

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

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

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

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

CITY OF MANASSAS, VIRGINIA

Table 9

Principal Real Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2018			2009		
	Taxable Real Property Assessed Value	Rank	Percentage of Total Taxable Real Property Assessed Value	Taxable Real Property Assessed Value	Rank	Percentage of Total Taxable Real Property Assessed Value
Lockheed Martin	\$ 100,543,400	1	2.1%	\$ 97,567,300	1	2.6%
Micron Technology	98,066,200	2	2.0%	95,418,500	2	2.5%
UDR Wellington Place	60,013,300	3	1.2%			
Battery Heights Associates	52,990,000	4	1.1%	52,430,500	3	1.4%
Davis Ford Crossing, LLC	37,261,300	5	0.8%	32,411,400	7	0.9%
Wellington Station Owner LLC	32,508,600	6	0.7%			
Hastings Marketplace Owner LLC	31,865,200	7	0.7%			
Prince William Hospital Corp	31,744,600	8	0.7%	33,417,900	6	0.9%
WT/CAP Manassas Courts Apt.	26,634,400	9	0.6%			
Fairfield Village Square	25,350,600	10	0.5%	27,766,600	8	0.7%
Wellington Place, LLC				52,106,800	4	1.4%
Verizon				36,346,700	5	1.0%
Liberia Development Corp.						
Wellington/Hastings				24,236,500	9	0.6%
OPUS East, LLC				23,406,800	10	0.6%
Totals	<u>\$ 496,977,600</u>		<u>10.4%</u>	<u>\$ 475,109,000</u>		<u>12.6%</u>

Source: City of Manassas Commissioner of the Revenue

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

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

\$3,759,026,700 - 2009

\$4,807,755,000 - 2018

CITY OF MANASSAS, VIRGINIA

Table 10

Real Property Tax Levies
Last Ten Years

Tax Year	Total Tax Levy for Tax Year	Fiscal Year for which Tax Levy Applies					
		2009	2010	2011	2012	2013	2014
2008	\$ -	\$ 27,521,111	\$ -	\$ -	\$ -	\$ -	\$ -
2009	55,553,210	27,776,605	27,776,605	-	-	-	-
2010	52,260,980	-	26,130,490	26,130,490	-	-	-
2011	26,008,807	-	-	26,008,807	-	-	-
2012	52,254,647	-	-	-	52,254,647	-	-
2013	52,668,751	-	-	-	-	52,668,751	-
2014	56,428,143	-	-	-	-	-	56,428,143
2015	59,630,272	-	-	-	-	-	-
2016	62,924,270	-	-	-	-	-	-
2017	64,894,082	-	-	-	-	-	-
2018	69,576,985	-	-	-	-	-	-
Total Levy for Fiscal Year		\$ 55,297,716	\$ 53,907,095	\$ 52,139,297	\$ 52,254,647	\$ 52,668,751	\$ 56,428,143

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
2009	\$ 55,297,716	\$ 53,399,535	96.57%	\$ 1,893,483	\$ 55,293,018	99.99%	\$ 1,898,181	3.43%
2010	53,907,095	51,987,471	96.44%	1,917,515	53,904,986	100.00%	1,919,624	3.56%
2011	52,139,297	50,353,653	96.58%	1,785,596	52,139,249	100.00%	1,785,644	3.42%
2012	52,254,647	50,861,085	97.33%	1,393,471	52,254,556	100.00%	1,393,562	2.67%
2013	52,668,751	51,440,592	97.67%	1,225,740	52,666,332	100.00%	1,228,159	2.33%
2014	56,428,143	55,060,273	97.58%	995,842	56,056,115	99.34%	1,367,870	2.42%
2015	59,630,272	58,540,515	98.17%	989,466	59,529,981	99.83%	1,089,757	1.83%
2016	62,924,270	61,837,236	98.27%	939,366	62,776,602	99.77%	1,087,034	1.73%
2017	64,894,082	63,227,350	97.43%	1,361,668	64,589,018	99.53%	1,666,732	2.57%
2018	69,576,985	68,393,375	98.30%	-	68,393,375	98.30%	1,183,610	1.70%

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.

Fiscal Year for which Tax Levy Applies				Tax
2015	2016	2017	2018	Year
\$ -	\$ -	\$ -	\$ -	
-	-	-	-	2009
-	-	-	-	2010
-	-	-	-	2011
-	-	-	-	2012
-	-	-	-	2013
-	-	-	-	2014
59,630,272	-	-	-	2015
-	62,924,270	-	-	2016
-	-	64,894,082	-	2017
-	-	-	69,576,985	2018
<u>\$ 59,630,272</u>	<u>\$ 62,924,270</u>	<u>\$ 64,894,082</u>	<u>\$ 69,576,985</u>	

Source: City of Manassas Commission of the Revenue

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

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

For tax years 2009 - 2010, the first payment of the tax year is for one fiscal year and the second payment of the tax year is for the subsequent fiscal year.

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

For the transition, tax year 2011 is a six-month tax year and therefore the levy for tax year 2011 is about one half the amount of the previous and subsequent levies.

The taxes for tax year 2011 were due May 2011.

Beginning with tax year 2012, the tax year begins July 1 and ends June 30.

Beginning with the Tax Year 2012, the two payments for the tax year

(December 5 and June 5) are both due in the fiscal year.

Beginning in Tax Year 2008, the schedule includes the Fire and Rescue Tax Levy.

Tax year 2010 began January 1, 2010 and ended December 31, 2010

Tax year 2011 began January 1, 2011 and ended June 30, 2011

Tax year 2012 began July 1, 2011 and ended June 30, 2012

Tax year 2013 began July 1, 2012 and ended June 30, 2013

Tax year 2014 began July 1, 2013 and ended June 30, 2014

Tax year 2015 began July 1, 2014 and ended June 30, 2015

Tax year 2016 began July 1, 2015 and ended June 30, 2016

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

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

CITY OF MANASSAS, VIRGINIA

Table 11

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	State Literary Loans	Capital Leases	Notes	General Obligation Bonds	Other Obligations				
2009	59,837,150	\$ 814,275	\$ 1,841,720	\$ 501,949	\$ 28,659,250	\$ -	\$ 91,654,344	5.46%	2,510	
2010	57,601,950	512,275	1,483,960	250,973	29,714,312	-	89,563,470	5.09%	2,368	
2011	56,399,910	225,000	1,150,534	-	30,603,393	-	88,378,837	4.68%	2,246	
2012	51,881,400	-	828,023	-	28,260,978	-	80,970,401	4.12%	1,987	
2013	49,370,944	-	659,593	-	26,628,741	-	76,659,278	3.88%	1,837	
2014	52,403,935	-	401,974	-	27,922,083	-	80,727,992	3.95%	1,918	
2015	88,280,016	-	156,427	-	27,963,701	1,568,000	117,968,144	5.61%	2,825	
2016	81,871,780	-	78,953	-	25,776,513	1,568,000	109,295,246	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	-	29,468,357	-	114,041,666	n/a	n/a	

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Details of the City's outstanding debt can be found in the notes to the financial statements.

Personal income and population data is found in Table 14.

n/a = not available

CITY OF MANASSAS, VIRGINIA

Table 12

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

Fiscal Year	Outstanding General Obligation Bonds	Outstanding State Literary Loans	Total Outstanding Bonds Supported by Taxpayers	Percentage of Outstanding Bonds to Total Taxable Assessed and Actual Value of Real Property	Outstanding Bonds Per Capita
2009	88,496,400	814,275	89,310,675	2.38%	2,446
2010	87,316,262	512,275	87,828,537	2.45%	2,322
2011	87,003,303	225,000	87,228,303	2.30%	2,216
2012	80,142,378	-	80,142,378	2.05%	1,967
2013	75,999,685	-	75,999,685	1.85%	1,821
2014	80,326,018	-	80,326,018	1.92%	1,909
2015	116,243,717	-	116,243,717	2.63%	2,783
2016	107,648,293	-	107,648,293	2.33%	2,595
2017	123,907,788	-	123,907,788	2.63%	2,986
2018	113,941,643	-	113,941,643	2.37%	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				
	2009	2010	2011	2012	2013
Debt limit	\$ 375,902,670	\$ 359,178,260	\$ 379,675,090	\$ 391,250,530	\$ 410,511,380
Total net debt applicable to limit	89,310,675	87,828,537	87,228,303	80,142,378	75,999,685
Legal debt margin	<u>\$ 286,591,995</u>	<u>\$ 271,349,723</u>	<u>\$ 292,446,787</u>	<u>\$ 311,108,152</u>	<u>\$ 334,511,695</u>
Total net debt applicable to limit as a percent of debt limit	23.76%	24.45%	22.97%	20.48%	18.51%

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.

CITY OF MANASSAS, VIRGINIA

Table 13

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2014	2015	2016	2017	2018
Debt limit	\$ 418,621,640	\$ 442,766,470	\$ 461,386,730	\$ 471,499,970	\$ 480,775,500
Total net debt applicable to limit	80,326,018	107,395,256	99,374,520	113,000,577	103,824,209
Legal debt margin	\$ 338,295,622	\$ 335,371,214	\$ 362,012,210	\$ 358,499,393	\$ 376,951,291
Total net debt applicable to limit as a percent of debt limit	19.19%	24.26%	21.54%	23.97%	21.60%

Legal Debt Margin Calculation for Fiscal Year 2018

Real property assessed value January 1, 2017, used for FY2018 (7/1/2017 - 6/30/2018)	\$ 5,609,096,500
Less exempt real property assessed value	(801,341,500)
Total taxable real property assessed value	4,807,755,000
Debt limit (10% of taxable real property assessed value)	480,775,500
Total net debt applicable to limit June 30, 2018	103,824,209
Legal debt margin	\$ 376,951,291

CITY OF MANASSAS, VIRGINIA

Table 14

Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income (2)	Per Capita Personal Income	School Enrollment (3)	Unemployment Rate (4)
2009	36,514	1,679,863,000	46,006	6,566	7.3%
2010	37,821	1,761,021,000	46,562	6,684	7.0%
2011	39,358	1,888,948,000	47,994	6,936	6.1%
2012	40,742	1,965,150,000	48,234	7,104	5.6%
2013	41,725	1,973,426,000	47,296	7,220	5.4%
2014	42,081	2,042,822,000	48,545	7,218	5.0%
2015	41,764	2,101,356,000	50,315	7,442	4.1%
2016	41,483	2,128,617,000	51,313	7,678	3.4%
2017	41,501	2,196,606,000	52,929	7,771	3.4%
2018	n/a	n/a	n/a	7,695	2.8%

- Source: (1) U. S. Census Bureau
 (2) U. S. Department of Commerce, Bureau of Economic Analysis for Prince William, Manassas and Manassas Park, VA (revised estimates through 2016)
 (3) Manassas City Public Schools
 (4) U. S. Department of Labor, Bureau of Labor Statistics
 (5) Based on population and per capita income estimates
- Note: n/a = not available

CITY OF MANASSAS, VIRGINIA

Table 15

Principal Employers
Current Year and Nine Years Ago

Employer	2017			2008		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,500	1	6.8%	1,200	4	6.0%
Novant Health UVA Health System	1,142	2	5.2%	1,300	3	6.5%
Manassas City Public Schools (FTE)	1,050	3	4.8%	983	5	4.9%
Lockheed Martin	972	4	4.4%	1,761	1	8.9%
City of Manassas (FTE)	489	5	2.2%	485	7	2.4%
American Disposal Service	465	6	2.1%			
BAE Systems	280	7	1.3%	390	8	2.0%
S.W.I.F.T.	265	8	1.2%	350	9	1.8%
Aurora Flight Sciences	257	9	1.2%	145	11	0.7%
ARS (American Residential Svcs)	193	10	0.9%			
Colgan Air				1,400	2	7.0%
CGI (Oberon Assoc)				500	6	2.5%
E.E. Wine				150	10	0.8%
Totals	<u>6,613</u>		<u>30.10%</u>	<u>8,664</u>		<u>43.5%</u>
Total City Employment	22,025					

Source: City of Manassas Economic Development Department

Notes: Calendar year 2017 is the most current year available

FTE - full time equivalents

CITY OF MANASSAS, VIRGINIA

Table 16

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

Function	Fiscal year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	2.00	2.00	2.00	2.00	8.00	8.00	10.00	10.00	11.00	12.00
Voter Registration	2.55	2.55	2.05	2.05	2.05	2.05	2.05	2.05	2.15	2.75
Treasurer	7.00	7.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	7.00
Commissioner of the Revenue	12.00	12.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Finance and Administration	30.00	30.00	30.05	30.55	27.05	27.30	25.30	25.30	26.30	25.30
Public Safety										
Police	122.75	122.75	120.75	127.00	127.00	127.25	127.25	126.50	127.00	129.25
Fire and Rescue	46.00	46.00	46.00	59.00	60.00	60.00	60.00	60.00	62.00	64.00
Public Works	61.00	52.00	48.50	49.50	49.50	50.50	50.50	51.50	53.00	46.00
Engineering (1)										14.00
Culture, Recreation, Development										
Museum System (2)	8.50	8.50	4.50	5.50	6.50	6.50	6.50	6.50	6.50	-
Community Development	28.25	28.25	26.25	28.25	27.25	27.25	27.25	27.25	27.25	33.75
Economic Development	-	-	-	-	-	2.50	2.50	2.50	2.50	2.50
Health and Human Services										
Social Services	36.49	36.49	37.11	36.11	37.48	37.48	37.48	37.48	37.48	37.98
Utilities										
Sewer	13.00	13.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00
Water	28.00	28.00	27.50	27.50	27.50	27.50	27.50	27.50	27.50	26.00
Electric	56.00	56.00	54.00	54.00	54.00	54.00	54.00	54.00	53.00	49.00
Airport	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vehicle Maintenance	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Total primary government	<u>472.54</u>	<u>463.54</u>	<u>445.71</u>	<u>468.46</u>	<u>473.33</u>	<u>478.33</u>	<u>478.33</u>	<u>478.58</u>	<u>483.68</u>	<u>490.53</u>

Source: City of Manassas Annual Operating Budget

(1) Separate Engineering department was established in FY18, with staff from Utilities and Public Works.

(2) 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									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
Business licenses issued	3,600	3,150	2,700	2,600	2,600	2,600	2,600	2,775	2,750	2,407
Property returns processed	33,500	32,000	31,500	31,500	32,500	35,000	34,000	37,081	37,343	39,676
Public Safety										
Traffic citations	8,000	6,000	5,500	5,500	6,750	8,500	8,400	6,000	7,000	7,000
Criminal arrests	3,200	3,200	3,000	2,500	2,500	2,775	3,000	2,000	2,100	2,150
Police calls for service	67,000	67,000	65,000	60,000	60,000	61,000	63,000	55,000	58,000	57,000
Engineering										
Site plans reviewed	35	45	20	20	30	40	55	64	67	70
Public Works										
Building permits issued	650	465	400	400	450	500	570	476	537	1,288
Acres mowed	361	361	361	365	365	365	365	365	365	365
Health and Human Services										
Social Services										
Customers served (3)	43,500	60,000	78,000	75,000	90,300	96,100	121,837	111,941	97,115	41,422
Section 8 vouchers/mo.	275	306	302	327	306	306	288	295	290	294
Sewer Utility										
Wastewater processed (1)	2.2	2.2	2.2	2.2	2.31	2.48	2.39	2.36	2.20	2.20
Water Utility										
Drinking water produced (1)	4.4	4.6	4.5	4.5	4.61	4.70	4.74	4.70	4.68	4.41
Electric Utility										
Load management savings	\$7.6M	\$7.3M	\$1.5M	\$648K	\$702K	\$731K	\$871K	\$1.2M	\$1.8M	\$2.3M
Airport										
Total operations (2)	115,000	115,073	92,394	86,337	83,180	79,616	79,550	80,000	85,000	81,057
Based aircraft	402	405	402	406	423	418	418	418	400	410
Information Technology										
Devices supported	1,324	1,289	1,320	1,325	1,325	1,340	1,340	1,330	1,461	1,461
Visitors to city website	450,000	475,000	990,000	500,000	1,000,000	1,000,000	1,200,000	1,200,000	1,121,558	927,146

Source: City of Manassas Annual Operating Budget

Notes: n/a = not available

(1) Billions of gallons per year

(2) Take-offs and landings

(3) On-line applications decreased FY18 figure.

CITY OF MANASSAS, VIRGINIA

Table 18

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government										
City Hall	1	1	1	1	1	1	1	1	1	1
Town Hall	1	1	1	1	1	1	1	1	1	1
Parking lots (in spaces)	652	827	827	827	827	827	827	827	827	827
Vehicles in fleet	436	440	441	452	447	446	448	449	457	463
Public Safety										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	1	1	1	1	1	1	1	1	1	1
Rescue stations	1	1	1	1	1	1	1	1	1	1
Public Works										
Streets (miles)	253	243	243	244	244	244	245	249	249	249
Street lights	2,918	2,918	2,952	2,979	2,979	3,062	2,719	3,045	3,045	3,065
Traffic signals	53	55	60	58	61	61	62	67	67	67
Culture, Recreation, Development										
Museums	1	1	1	1	1	1	1	1	1	1
Restored historic buildings:										
Railroad Depot	1	1	1	1	1	1	1	1	1	1
Candy Factory	1	1	1	1	1	1	1	1	1	1
Parks (3)	12	12	12	12	12	12	12	12	17	17
Park acreage (3)	194	194	194	194	194	194	194	194	234	234
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts (3)	22	22	22	22	22	22	22	22	22	22
Skate parks	1	1	1	1	1	1	1	1	1	1
Outdoor pavilion	1	1	1	1	1	1	1	1	1	1
Sewer Utility										
Sewer main (miles)	125	125	125	125	115	115	115	142	142	142
Storm sewers (miles)	72	72	72	72	72	72	72	72	72	72
Treatment capacity (1)	9	9	9	9	9	9	9	8.69	8.69	8.69
Water Utility										
Water connections	10,647	10,763	10,911	10,918	10,997	11,104	11,178	11,200	11,242	11,272
Water mains (miles)	152	152	152	152	152	152	152	170	170	170
Water plant capacity (1)	14	14	14	14	14	14	14	14	14	14
Electric Utility										
Distribution stations	6	6	6	6	6	6	6	6	6	6
Peaking generators	19	19	19	19	19	20	20	20	20	20
Electric capacity (2)	41	41	41	41	41	40	40	40	40	40
Airport										
Airport acreage	899	899	899	899	899	899	892	892	886	886
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.