

STATISTICAL SECTION

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

Contents

Financial Trends - Tables 1 - 5

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

Revenue Capacity - Tables 6 - 10

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

Debt Capacity - Tables 11 - 13

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

Demographic and Economic Information - Tables 14 - 15

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

Operating Information - Tables 16 - 18

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

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

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

	2013	2014	2015	2016	2017
Governmental activities					
Net Investment in capital assets	\$ 192,612,544	\$ 239,215,472	\$ 237,659,136	\$ 238,106,151	\$ 224,620,939
Restricted	100,000	100,000	961,775	321,190	253,104
Unrestricted	(2,884,806)	(2,607,237)	(59,515,691)	(44,183,664)	(27,689,919)
Total governmental activities net position	\$ <u>189,827,738</u>	\$ <u>236,708,235</u>	\$ <u>179,105,220</u>	\$ <u>194,243,677</u>	\$ <u>197,184,124</u>
Business-type activities					
Net Investment in capital assets	\$ 88,046,880	\$ 86,301,566	\$ 91,747,931	\$ 90,521,955	\$ 100,501,797
Restricted	-	-	1,116,832	1,170,439	2,138,217
Unrestricted	51,403,397	44,362,216	41,056,499	42,640,924	49,382,877
Total business-type activities net position	\$ <u>139,450,277</u>	\$ <u>130,663,782</u>	\$ <u>133,921,262</u>	\$ <u>134,333,318</u>	\$ <u>152,022,891</u>
Total primary government					
Net Investment in capital assets	\$ 280,659,424	\$ 325,517,038	\$ 329,407,067	\$ 328,628,106	\$ 325,122,736
Restricted	100,000	100,000	2,078,607	1,491,629	2,391,321
Unrestricted	48,518,591	41,754,979	(18,459,192)	(1,542,740)	21,692,958
Total primary government net position	\$ <u>329,278,015</u>	\$ <u>367,372,017</u>	\$ <u>313,026,482</u>	\$ <u>328,576,995</u>	\$ <u>349,207,015</u>
Component unit - Manassas City Public Schools					
Net Investment in capital assets	\$ 46,206,590	\$ 46,519,834	\$ 50,714,094	\$ 74,381,016	\$ 79,206,749
Restricted	-	3,535,677	35,840,374	11,233,318	4,985,005
Unrestricted	4,343,729	5,504,087	(84,983,251)	(85,381,758)	(86,202,600)
Total component unit net position	\$ <u>50,550,319</u>	\$ <u>55,559,598</u>	\$ <u>1,571,217</u>	\$ <u>232,576</u>	\$ <u>(2,010,846)</u>
Component unit - Manassas Economic Development Authority					
Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ 591,714
Total component unit net position	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>591,714</u>
Total reporting unit					
Net Investment in capital assets	\$ 294,871,514	\$ 340,042,372	\$ 347,183,884	\$ 353,220,439	\$ 347,433,079
Restricted	100,000	3,635,677	37,918,981	12,724,947	7,376,326
Unrestricted	84,856,820	79,253,566	(70,505,166)	(37,135,815)	(7,021,522)
Total reporting unit net position	\$ <u>379,828,334</u>	\$ <u>422,931,615</u>	\$ <u>314,597,699</u>	\$ <u>328,809,571</u>	\$ <u>347,787,883</u>

Source: City of Manassas Annual Comprehensive Financial Report

Notes: (1) GASB Statement No. 75 was adopted in fiscal year 2018.
Fiscal years 2013 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 \$42,304,389 in FY22, \$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, and \$31,994,500 in FY 2013.

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

	2018 (1)	2019	2020	2021	2022
Governmental activities					
Net Investment in capital assets	\$ 225,362,179	\$ 224,763,548	\$ 229,559,573	\$ 235,226,731	\$ 250,655,968
Restricted	244,257	252,492	313,230	378,547	469,337
Unrestricted	(21,326,052)	3,855,731	22,268,145	40,411,721	73,224,353
Total governmental activities net position	\$ 204,280,384	\$ 228,871,771	\$ 252,140,948	\$ 276,016,999	\$ 324,349,658
Business-type activities					
Net Investment in capital assets	\$ 105,057,529	\$ 107,578,521	\$ 112,827,298	\$ 120,740,539	\$ 123,711,751
Restricted	2,017,150	820,295	993,404	1,712,956	1,639,193
Unrestricted	56,076,216	64,449,485	76,653,958	78,002,790	79,514,968
Total business-type activities net position	\$ 163,150,895	\$ 172,848,301	\$ 190,474,660	\$ 200,456,285	\$ 204,865,912
Total primary government					
Net Investment in capital assets	\$ 330,419,708	\$ 332,342,069	\$ 342,386,871	\$ 355,967,270	\$ 367,773,733
Restricted	2,261,407	1,072,787	1,306,634	2,091,503	2,108,530
Unrestricted	34,750,164	68,305,216	98,922,103	118,414,511	159,333,307
Total primary government net position	\$ 367,431,279	\$ 401,720,072	\$ 442,615,608	\$ 476,473,284	\$ 529,215,570
Component unit - Manassas City Public Schools					
Net Investment in capital assets	\$ 78,653,662	\$ 74,572,858	\$ 71,568,424	\$ 69,796,038	\$ 68,091,997
Restricted	1,400,803	1,104,005	-	-	1,721,592
Unrestricted	(96,312,429)	(86,847,342)	(79,140,372)	(75,829,564)	(61,974,371)
Total component unit net position	\$ (16,257,964)	\$ (11,170,479)	\$ (7,571,948)	\$ (6,033,526)	\$ 7,839,218
Component unit - Manassas Economic Development Authority					
Unrestricted	\$ 531,905	\$ 492,931	\$ 341,682	\$ 240,690	\$ 231,543
Total component unit net position	\$ 531,905	\$ 492,931	\$ 341,682	\$ 240,690	\$ 231,543
Total reporting unit					
Net Investment in capital assets	\$ 352,238,218	\$ 353,724,897	\$ 363,594,188	\$ 379,391,750	\$ 393,561,341
Restricted	3,662,210	2,176,792	1,306,634	2,091,503	3,830,122
Unrestricted	(4,285,208)	35,140,835	70,484,520	89,197,195	139,894,868
Total reporting unit net position	\$ 351,615,220	\$ 391,042,524	\$ 435,385,342	\$ 470,680,448	\$ 537,286,331

Source: City of Manassas Annual Comprehensive Financial Report

Notes: (1) GASB Statement No. 75 was adopted in fiscal year 2018. Fiscal years 2013 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 \$42,304,389 in FY22, \$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, and \$31,994,500 in FY 2013.

In FY22 the sum of the primary government columns do not equal the Total column by a difference of \$6,593,986 because the bonds payable related to the Governmental Activities are reflected in the Business-type Activities column reducing unrestricted net position. The assets are reflected in the Governmental Activities column as net investment in capital assets. The Total column matches the assets with the debt and reports the net amount of the net investment in capital assets.

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

	2013	2014	2015	2016	2017
Expenses					
Governmental activities:					
General government	\$ 8,864,313	\$ 8,889,060	\$ 9,713,211	\$ 9,416,657	\$ 9,317,421
Public safety	28,575,011	28,751,948	29,046,682	29,590,090	29,347,211
Public works	8,905,254	10,001,107	10,021,004	10,271,259	11,242,030
Health and human services	7,046,417	7,873,882	8,226,526	7,803,369	8,094,092
Culture, recreation, development	5,806,374	5,366,949	5,922,737	6,674,897	7,909,986
Education	48,014,667	57,448,414	90,297,919	53,559,758	57,870,687
Interest on long term debt	2,170,239	2,144,525	2,652,212	2,895,236	2,899,640
Bond issuance costs	-	-	456,903	-	393,281
Total governmental activities	<u>\$ 109,382,275</u>	<u>\$ 120,475,885</u>	<u>\$ 156,337,194</u>	<u>\$ 120,211,266</u>	<u>\$ 127,074,348</u>
Business-type activities:					
Electric	\$ 61,360,909	\$ 66,181,787	\$ 49,418,170	\$ 39,930,487	\$ 37,573,386
Water	8,276,499	7,745,000	6,530,807	7,963,709	7,870,578
Sewer	12,392,026	12,618,910	12,833,037	13,041,741	15,974,768
Airport	3,563,277	3,548,396	4,172,683	4,014,417	4,277,596
Solid Waste	3,117,943	3,191,138	3,400,730	3,346,175	2,769,954
City Square Pavilion	316,921	328,600	302,350	-	-
Candy Factory	198,263	198,763	198,763	-	-
Parking Garage	43,863	40,189	42,383	-	-
Stormwater	-	-	348,923	616,603	1,178,358
Total business-type activities	<u>\$ 89,269,701</u>	<u>\$ 93,852,783</u>	<u>\$ 77,247,846</u>	<u>\$ 68,913,132</u>	<u>\$ 69,644,640</u>
Total primary government	<u>\$ 198,651,976</u>	<u>\$ 214,328,668</u>	<u>\$ 233,585,040</u>	<u>\$ 189,124,398</u>	<u>\$ 196,718,988</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 793,268	\$ 965,601	\$ 794,125	\$ 793,509	\$ 211,599
Public safety	1,912,366	1,835,901	2,038,460	1,850,687	1,682,680
Public works	1,453,769	965,091	632,645	502,017	427,517
Health and human services	36,150	37,549	35,950	35,946	35,946
Culture, recreation, development	436,111	602,636	621,092	312,517	1,313,428
Operating grants/contributions	7,851,624	7,568,603	7,659,004	7,619,603	8,003,903
Capital grants/contributions	211,730	46,562,063	2,338,510	3,516,026	2,636,725
Total governmental activities	<u>\$ 12,695,018</u>	<u>\$ 58,537,444</u>	<u>\$ 14,119,786</u>	<u>\$ 14,630,305</u>	<u>\$ 14,311,798</u>
Business-type activities:					
Charges for services:					
Electric	\$ 61,766,073	\$ 63,967,176	\$ 49,504,961	\$ 41,435,005	\$ 40,796,452
Water	10,721,365	9,680,679	9,145,951	9,763,189	10,139,090
Sewer	14,588,115	14,174,279	14,000,269	13,849,101	15,161,560
Airport	2,330,193	2,388,024	2,411,487	2,343,785	2,779,185
Solid Waste	3,125,895	3,164,902	3,297,110	3,399,806	3,409,022
City Square Pavilion	19,764	23,816	26,482	-	-
Candy Factory	29,484	27,984	27,984	-	-
Parking Garage	23,064	30,136	28,292	-	-
Stormwater	-	-	582,275	1,170,288	1,177,660
Operating grants/contributions	90,738	121,607	61,649	126,842	65,507
Capital grants/contributions	4,764,229	2,254,331	6,730,158	2,591,237	3,591,414
Total business-type activities	<u>\$ 97,458,920</u>	<u>\$ 95,832,934</u>	<u>\$ 85,816,618</u>	<u>\$ 74,679,253</u>	<u>\$ 77,119,890</u>
Total primary government	<u>\$ 110,153,938</u>	<u>\$ 154,370,378</u>	<u>\$ 99,936,404</u>	<u>\$ 89,309,558</u>	<u>\$ 91,431,688</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, OPEB, and leases 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Expenses					
Governmental activities:					
General government	\$ 9,113,451	\$ 9,436,777	\$ 9,356,293	\$ 11,006,912	\$ 10,976,583
Public safety	30,135,534	31,294,979	33,193,071	34,099,231	35,766,225
Public works	12,362,448	12,544,115	12,766,927	13,639,534	13,974,928
Health and human services	8,416,497	8,504,736	8,950,995	9,914,759	9,296,420
Culture, recreation, development	7,507,275	7,335,760	7,831,470	8,937,553	7,434,504
Education	56,477,145	58,212,570	59,656,355	59,531,330	55,341,610
Interest on long term debt	2,801,905	2,637,240	3,240,926	2,989,404	3,403,424
Bond issuance costs	-	181,966	-	-	195,863
Total governmental activities	\$ 126,814,255	\$ 130,148,143	\$ 134,996,037	\$ 140,118,723	\$ 136,389,557
Business-type activities:					
Electric	\$ 37,636,140	\$ 38,196,702	\$ 38,159,210	\$ 36,408,785	\$ 39,445,854
Water	8,031,152	7,800,929	8,836,130	9,404,179	10,734,745
Sewer	12,653,486	13,125,506	14,331,358	14,399,612	15,085,095
Airport	3,990,689	4,240,422	4,154,611	4,613,173	4,789,597
Solid Waste	2,879,907	3,072,480	3,201,691	3,574,079	3,520,097
City Square Pavilion	-	-	-	-	-
Candy Factory	-	-	-	-	-
Parking Garage	-	-	-	-	-
Stormwater	1,766,011	1,603,506	1,552,999	1,628,618	2,130,035
Total business-type activities	\$ 66,957,385	\$ 68,039,545	\$ 70,235,999	\$ 70,028,446	\$ 75,705,423
Total primary government	\$ 193,771,640	\$ 198,187,688	\$ 205,232,036	\$ 210,147,169	\$ 212,094,980
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 229,448	\$ 145,676	\$ 205,226	\$ 182,706	\$ 520,147
Public safety	1,915,546	1,852,043	2,103,177	2,343,229	3,431,236
Public works	1,374,423	1,531,692	1,065,136	901,433	337,859
Health and human services	35,946	-	-	-	-
Culture, recreation, development	1,050,364	1,310,200	786,525	778,539	961,212
Operating grants/contributions	8,797,776	8,774,906	9,196,248	12,387,798	19,398,061
Capital grants/contributions	2,159,714	3,663,593	4,885,373	4,566,255	11,777,883
Total governmental activities	\$ 15,563,217	\$ 17,278,110	\$ 18,241,685	\$ 21,159,960	\$ 36,426,398
Business-type activities:					
Charges for services:					
Electric	\$ 43,482,903	\$ 43,560,183	\$ 40,548,844	\$ 38,674,579	\$ 44,406,871
Water	10,692,383	10,451,828	11,537,736	11,575,915	11,706,089
Sewer	16,046,193	15,153,685	16,439,217	16,090,178	16,815,785
Airport	2,842,173	3,198,829	3,303,853	3,420,116	3,680,614
Solid Waste	3,426,120	3,533,728	3,575,018	3,631,000	3,613,596
City Square Pavilion	-	-	-	-	-
Candy Factory	-	-	-	-	-
Parking Garage	-	-	-	-	-
Stormwater	1,299,839	1,421,254	1,843,621	2,562,397	2,206,915
Operating grants/contributions	88,789	94,763	268,525	309,691	562,185
Capital grants/contributions	2,774,579	2,241,678	9,083,333	7,092,161	2,582,449
Total business-type activities	\$ 80,652,979	\$ 79,655,948	\$ 86,600,147	\$ 83,356,037	\$ 85,574,504
Total primary government	\$ 96,216,196	\$ 96,934,058	\$ 104,841,832	\$ 104,515,997	\$ 122,000,902

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, OPEB, and leases 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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Net revenue (expenses)					
Governmental activities	\$ (96,687,257)	\$ (61,938,441)	\$ (142,217,408)	\$ (105,580,961)	\$ (112,762,550)
Business-type activities	8,189,219	1,980,151	8,568,772	5,766,121	7,475,250
Total primary government	<u>\$ (88,498,038)</u>	<u>\$ (59,958,290)</u>	<u>\$ (133,648,636)</u>	<u>\$ (99,814,840)</u>	<u>\$ (105,287,300)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 82,026,887	\$ 86,865,855	\$ 91,654,559	\$ 96,104,367	\$ 100,087,789
Unrestricted grants	8,052,773	8,159,679	8,090,939	8,104,957	8,032,305
Other	3,080,490	2,911,774	2,737,775	3,699,314	3,623,874
Payment from MCPS	4,913,003	4,792,911	5,000,876	7,341,400	7,255,184
Special Item	-	-	-	-	5,789,202
Transfers	2,388,660	4,679,697	493,575	5,469,380	(9,884,832)
Total governmental activities	<u>\$ 100,461,813</u>	<u>\$ 107,409,916</u>	<u>\$ 107,977,724</u>	<u>\$ 120,719,418</u>	<u>\$ 114,903,522</u>
Business-type activities:					
Unrestricted investment earnings	\$ 73,908	\$ 60,294	\$ 51,716	\$ 96,549	\$ 237,030
Other	108,169	194,033	1,955,666	18,766	92,461
Transfers	(2,388,660)	(4,679,697)	(493,575)	(5,469,380)	9,884,832
Total business-type activities	<u>\$ (2,206,583)</u>	<u>\$ (4,425,370)</u>	<u>\$ 1,513,807</u>	<u>\$ (5,354,065)</u>	<u>\$ 10,214,323</u>
Total primary government	<u>\$ 98,255,230</u>	<u>\$ 102,984,546</u>	<u>\$ 109,491,531</u>	<u>\$ 115,365,353</u>	<u>\$ 125,117,845</u>
Changes in Net Position					
Governmental activities	\$ 3,774,556	\$ 45,471,475	\$ (34,239,684)	\$ 15,138,457	\$ 2,140,972
Business-type activities	5,982,636	(2,445,219)	10,082,579	412,056	17,689,573
Total primary government	<u>\$ 9,757,192</u>	<u>\$ 43,026,256</u>	<u>\$ (24,157,105)</u>	<u>\$ 15,550,513</u>	<u>\$ 19,830,545</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, OPEB, and leases 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>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Net revenue (expenses)					
Governmental activities	\$ (111,251,038)	\$ (112,870,033)	\$ (116,754,352)	\$ (118,958,763)	\$ (99,963,159)
Business-type activities	13,695,594	11,616,403	16,364,148	13,327,591	9,869,081
Total primary government	<u>\$ (97,555,444)</u>	<u>\$ (101,253,630)</u>	<u>\$ (100,390,204)</u>	<u>\$ (105,631,172)</u>	<u>\$ (90,094,078)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 102,129,438	\$ 107,753,210	\$ 115,850,972	\$ 121,602,756	\$ 127,890,232
Unrestricted grants	7,980,187	7,837,841	11,408,455	7,789,313	7,635,256
Other	4,953,013	13,202,970	7,667,499	4,344,113	2,760,201
Payment from MCPS	7,357,675	5,752,841	5,679,809	5,593,671	3,000,000
Special Item	-	-	-	-	-
Transfers	4,351,560	2,914,558	16,206	3,504,961	7,010,129
Total governmental activities	<u>\$ 126,771,873</u>	<u>\$ 137,461,420</u>	<u>\$ 140,622,941</u>	<u>\$ 142,834,814</u>	<u>\$ 148,295,818</u>
Business-type activities:					
Unrestricted investment earnings	\$ 500,672	\$ 937,942	\$ 644,451	\$ 91,224	\$ 1,468,992
Other	76,194	57,619	34,554	67,771	81,683
Transfers	(4,351,560)	(2,914,558)	(16,206)	(3,504,961)	(7,010,129)
Total business-type activities	<u>\$ (3,774,694)</u>	<u>\$ (1,918,997)</u>	<u>\$ 662,799</u>	<u>\$ (3,345,966)</u>	<u>\$ (5,459,454)</u>
Total primary government	<u>\$ 122,997,179</u>	<u>\$ 135,542,423</u>	<u>\$ 141,285,740</u>	<u>\$ 139,488,848</u>	<u>\$ 142,836,364</u>
Changes in Net Position					
Governmental activities	\$ 15,520,835	\$ 24,591,387	\$ 23,868,589	\$ 23,876,051	\$ 48,332,659
Business-type activities	9,920,900	9,697,406	17,026,947	9,981,625	4,409,627
Total primary government	<u>\$ 25,441,735</u>	<u>\$ 34,288,793</u>	<u>\$ 40,895,536</u>	<u>\$ 33,857,676</u>	<u>\$ 52,742,286</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, OPEB, and leases 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				
	2013	2014	2015	2016	2017
Primary Government:					
Governmental activities:					
General government	\$ 1,078,275	\$ 1,249,770	\$ 1,109,629	\$ 1,094,316	\$ 480,971
Public safety	3,450,067	2,415,567	2,519,179	2,272,860	2,131,198
Public works	5,046,339	51,042,204	6,512,926	7,694,846	6,810,694
Health and human services	2,671,226	3,222,267	3,321,128	3,207,416	3,389,161
Culture, recreation, development	449,111	607,636	656,924	360,867	1,499,774
Total governmental activities	\$ 12,695,018	\$ 58,537,444	\$ 14,119,786	\$ 14,630,305	\$ 14,311,798
Business-type activities:					
Electric	\$ 61,801,837	\$ 63,967,176	\$ 49,191,776	\$ 41,435,005	\$ 40,797,765
Water	10,755,883	9,777,191	9,178,718	10,249,905	10,752,433
Sewer	14,588,115	14,194,383	14,050,269	14,191,079	15,406,686
Airport	7,030,452	4,639,027	8,694,904	4,205,969	3,689,615
Solid waste	3,135,325	3,173,221	3,305,418	3,408,207	3,417,116
Stormwater	-	-	582,275	1,189,088	3,056,275
Other business-type activities	72,312	81,936	82,758	-	-
Total business-type activities	\$ 97,383,924	\$ 95,832,934	\$ 85,086,118	\$ 74,679,253	\$ 77,119,890
Total primary government	\$ 110,078,942	\$ 154,370,378	\$ 99,205,904	\$ 89,309,558	\$ 91,431,688
Component unit:					
Manassas city public schools	\$ 49,018,321	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434	\$ 56,485,887
Manassas economic development authority	-	-	-	-	184,312
Total component unit	\$ 49,018,321	\$ 49,444,533	\$ 52,919,173	\$ 54,042,434	\$ 56,670,199

	Fiscal Year				
	2018	2019	2020	2021	2022
Primary Government:					
Governmental activities:					
General government	\$ 513,881	\$ 431,433	\$ 525,470	\$ 599,299	\$ 881,105
Public safety	2,440,825	2,479,089	3,109,348	5,525,829	13,713,747
Public works	7,535,871	9,082,014	9,756,332	9,280,803	16,591,735
Health and human services	3,837,530	3,778,403	3,717,129	4,458,624	4,200,833
Culture, recreation, development	1,235,110	1,507,171	1,133,406	1,295,405	1,038,978
Total governmental activities	\$ 15,563,217	\$ 17,278,110	\$ 18,241,685	\$ 21,159,960	\$ 36,426,398
Business-type activities:					
Electric	\$ 43,482,903	\$ 43,560,183	\$ 40,548,844	\$ 38,812,159	\$ 45,638,048
Water	10,887,855	11,338,935	12,907,050	12,984,587	12,096,211
Sewer	16,511,344	15,516,785	22,338,710	16,324,211	16,946,011
Airport	5,013,953	4,273,682	5,352,117	9,033,638	5,062,386
Solid waste	3,434,013	3,545,109	1,863,404	2,562,397	3,624,933
Stormwater	1,322,911	1,421,254	3,590,022	3,639,045	2,206,915
Total business-type activities	\$ 80,652,979	\$ 79,655,948	\$ 86,600,147	\$ 83,356,037	\$ 85,574,504
Total primary government	\$ 96,216,196	\$ 96,934,058	\$ 104,841,832	\$ 104,515,997	\$ 122,000,902
Component unit:					
Manassas city public schools	\$ 57,456,694	\$ 58,983,452	\$ 60,989,925	\$ 67,544,775	\$ 76,101,215
Manassas economic development authority	6,624	278,623	78,183	505,026	103,696
Total component units	\$ 57,463,318	\$ 59,262,075	\$ 61,068,108	\$ 68,049,801	\$ 76,204,911

Source: City of Manassas Annual Comprehensive Financial Report

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

	Fiscal Year				
	2013	2014	2015	2016	2017
General fund					
Nonspendable	\$ 410,693	\$ 395,877	\$ 574,599	\$ 1,421,998	\$ 89,610
Restricted	2,982,051	2,448,897	2,142,060	1,618,882	840,093
Committed	5,234,941	4,978,410	5,535,887	6,107,607	10,743,996
Assigned	-	-	109,024	1,582,285	2,644,758
Unassigned	12,136,198	12,665,075	13,145,824	15,842,498	16,768,856
Total general fund	\$ <u>20,763,883</u>	\$ <u>20,488,259</u>	\$ <u>21,507,394</u>	\$ <u>26,573,270</u>	\$ <u>31,087,313</u>
All other governmental funds					
Nonspendable:					
Permanent fund principal	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other					3,056
Restricted, reported in:					
Special revenue funds	3,286,743	4,042,312	4,777,208	5,522,790	5,740,288
Capital projects funds	-	2,769,038	2,231,656	360,254	10,402,581
Permanent fund	70,813	156,607	161,775	171,190	153,104
Committed, reported in:					
Special revenue funds	284,054	320,101	281,008	-	-
Capital projects funds	5,380,519	6,692,577	6,097,446	10,328,432	16,077,960
Debt service fund				68,051	674,932
Unassigned	(6,064)	(4,482)	(3,632)	-	-
Total all other governmental funds	\$ <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>
	Fiscal Year				
	2018	2019	2020	2021	2022
General fund					
Nonspendable	\$ 203,183	\$ 304,439	\$ 249,415	\$ 130,381	\$ 843,919
Restricted	984,556	710,692	776,207	822,784	916,691
Committed	13,004,378	14,872,919	17,486,364	26,627,497	42,514,091
Assigned	2,545,999	4,997,705	9,286,778	10,701,445	14,038,182
Unassigned	17,211,952	18,190,341	26,370,748	26,952,982	28,857,727
Total general fund	\$ <u>33,950,068</u>	\$ <u>39,076,096</u>	\$ <u>54,169,512</u>	\$ <u>65,235,089</u>	\$ <u>87,170,610</u>
All other governmental funds					
Nonspendable:					
Permanent fund principal	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Other/Prepays	-	-	-	-	909,808
Restricted, reported in:					
Special revenue funds	5,126,749	5,636,050	4,677,488	4,011,106	5,336,856
Capital projects funds	7,837,968	36,155,953	30,557,056	15,502,024	30,509,445
Permanent fund	144,257	152,492	213,230	278,547	369,337
Committed, reported in:					
Capital projects funds	17,488,450	21,183,153	25,955,590	29,015,716	27,853,645
Debt service fund	3,155,030	6,091,342	8,171,140	11,853,578	9,290,288
Debt service fund-MCPS					6,578,544
Assigned, reported in:					
Special revenue funds	38,570	35,650	129,557	7,416	141,099
Capital projects funds	3,457,693	7,726,381	3,076,971	11,733	7,446
Unassigned	-	(36,229)	-	-	-
Total all other governmental funds	\$ <u>37,348,717</u>	\$ <u>77,044,792</u>	\$ <u>72,881,032</u>	\$ <u>60,780,120</u>	\$ <u>81,096,468</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)

	2013	2014	2015	2016	2017
Revenues					
General property taxes	\$ 64,499,818	\$ 69,152,354	\$ 73,313,910	\$ 76,770,693	\$ 78,422,645
Other local taxes	17,516,677	17,703,001	17,944,186	19,123,123	20,162,055
Permits, fees, licenses	929,999	796,896	944,973	654,822	1,154,234
Fines and forfeitures	803,283	637,403	668,975	751,006	713,756
Use of money and property	284,224	286,872	307,417	405,509	662,021
Charges for services	1,140,610	1,221,953	1,194,458	1,267,011	1,193,427
Payment in lieu of debt service	4,913,003	4,792,911	5,000,876	7,341,400	7,255,184
Recovered costs	1,922,080	1,951,150	2,101,870	2,230,720	2,451,271
Miscellaneous	2,563,751	2,304,867	1,601,879	1,534,506	1,212,603
Contribution from component unit	-	-	-	-	3,256,077
Intergovernmental	16,116,127	18,019,681	18,052,021	19,162,831	18,460,027
Total Revenues	\$ 110,689,572	\$ 116,867,088	\$ 121,130,565	\$ 129,241,621	\$ 134,943,300
Expenditures					
General government administration	\$ 8,711,499	\$ 8,668,542	\$ 9,041,926	\$ 9,039,441	\$ 8,924,147
Public safety	28,109,517	28,617,782	28,398,747	29,109,653	28,891,462
Public works	4,381,295	4,787,857	4,328,697	4,423,503	6,241,717
Health and human services	7,034,040	7,834,030	8,277,227	7,937,132	8,108,642
Culture, recreation, development	5,521,613	5,109,182	5,558,630	6,098,669	7,222,524
Education	48,014,667	51,334,432	90,297,919	53,559,758	57,870,687
Non Departmental					
Capital outlay	5,796,525	7,355,398	5,042,455	7,014,122	6,869,322
Debt service					
Principal retirement	4,911,579	4,946,984	5,123,293	6,073,653	6,286,702
Interest and fiscal charges	2,234,419	2,131,062	2,049,473	3,287,943	3,017,724
Bond Issuance costs	-	-	472,373	-	393,281
Total expenditures	\$ 114,715,154	\$ 120,785,269	\$ 158,590,740	\$ 126,543,874	\$ 133,826,208
Excess (deficiency) of revenues over (under) expenditures	\$ (4,025,582)	\$ (3,918,181)	\$ (37,460,175)	\$ 2,697,747	\$ 1,117,092
Other financing sources (uses)					
Transfers in	7,439,151	8,370,750	6,776,635	11,361,929	9,936,264
Transfers out	(5,628,361)	(3,812,053)	(6,469,955)	(6,416,211)	(6,833,878)
Issuance of bonds	-	3,814,050	46,101,800	-	23,400,000
Premium on issuance on bonds	-	178,380	4,401,863	-	2,977,002
Payment to refunded bond escrow agent	-	-	(12,794,921)	-	(9,518,194)
Capital lease	196,568	-	-	-	-
Other	-	51,518	33,196	327,608	36,961
Total other financing sources (uses)	\$ 2,007,358	\$ 8,602,645	\$ 38,048,618	\$ 5,273,326	\$ 19,998,155
Net change in fund balance	\$ (2,018,224)	\$ 4,684,464	\$ 588,443	\$ 7,971,073	\$ 21,115,247
Debt service as a percentage of noncapital expenditures	6.6%	6.2%	4.7%	7.8%	7.3%

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)**

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Revenues					
General property taxes	\$ 83,648,432	\$ 86,027,503	\$ 91,739,864	\$ 96,973,951	\$ 98,961,253
Other local taxes	18,878,986	21,768,072	23,885,186	25,280,495	28,391,669
Permits, fees, licenses	877,351	1,120,144	812,023	793,862	930,758
Fines and forfeitures	713,993	733,095	783,836	974,534	1,802,176
Use of money and property	1,098,388	2,739,637	3,744,079	660,771	(1,062,522)
Charges for services	1,394,714	1,237,790	1,403,655	1,421,085	1,775,528
Payment in lieu of debt service	7,357,675	5,752,841	5,679,809	5,593,671	3,000,000
Recovered costs	3,419,610	3,670,420	3,142,180	3,217,390	3,233,450
Miscellaneous	2,203,690	2,191,221	1,801,856	1,596,690	787,650
Contribution from component unit	1,447,500	5,390,595	1,815,548	669,479	204,759
Intergovernmental	18,662,441	20,056,734	24,868,452	24,467,335	38,521,049
Total Revenues	<u>\$ 139,702,780</u>	<u>\$ 150,688,052</u>	<u>\$ 159,676,488</u>	<u>\$ 161,649,263</u>	<u>\$ 176,545,770</u>
Expenditures					
General government administration	\$ 8,964,728	\$ 9,464,498	\$ 8,861,359	\$ 10,262,434	\$ 10,368,936
Public safety	30,322,441	31,396,131	32,426,545	32,230,985	33,954,634
Public works	7,316,492	7,053,705	7,301,787	8,271,016	8,422,880
Health and human services	8,582,141	8,673,595	8,915,127	9,615,441	9,297,314
Culture, recreation, development	7,015,552	6,764,268	6,854,163	7,981,159	6,966,564
Education	56,477,145	58,212,570	59,656,355	59,531,330	55,341,610
Non Departmental					
Capital outlay	7,907,676	9,050,382	18,456,821	28,141,946	38,384,658
Debt service					
Principal retirement	6,827,540	5,082,155	5,189,280	6,602,840	7,036,511
Interest and fiscal charges	3,245,467	2,955,145	3,524,684	3,686,657	3,848,993
Bond Issuance costs	-	181,966	-	-	195,863
Total expenditures	<u>\$ 136,659,182</u>	<u>\$ 138,834,415</u>	<u>\$ 151,186,121</u>	<u>\$ 166,323,808</u>	<u>\$ 173,817,963</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,043,598</u>	<u>\$ 11,853,637</u>	<u>\$ 8,490,367</u>	<u>\$ (4,674,545)</u>	<u>\$ 2,727,807</u>
Other financing sources (uses)					
Transfers in	13,703,998	15,402,668	12,551,381	16,768,972	24,299,810
Transfers out	(9,688,045)	(12,116,168)	(10,112,092)	(13,129,762)	(15,470,740)
Issuance of bonds	-	26,550,000	-	-	28,104,200
Premium on issuance on bonds	-	3,131,966	-	-	3,550,473
Payment to refunded bond escrow agent	-	-	-	-	(1,254,581)
Capital lease	-	-	-	-	-
Other	-	-	-	-	294,900
Total other financing sources (uses)	<u>\$ 4,015,953</u>	<u>\$ 32,968,466</u>	<u>\$ 2,439,289</u>	<u>\$ 3,639,210</u>	<u>\$ 39,524,062</u>
Net change in fund balance	<u>\$ 7,059,551</u>	<u>\$ 44,822,103</u>	<u>\$ 10,929,656</u>	<u>\$ (1,035,335)</u>	<u>\$ 42,251,869</u>
Debt service as a percentage of noncapital expenditures	7.8%	6.2%	6.6%	7.4%	8.0%

Source: City of Manassas Annual Comprehensive Financial Report

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

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

	Fiscal Year				
	2013	2014	2015	2016	2017
Real property	\$ 52,523,333	\$ 56,668,858	\$ 59,628,262	\$ 62,822,691	\$ 64,772,066
Personal property	10,375,908	10,749,146	11,819,907	11,931,371	12,283,198
Other	1,600,577	1,734,350	1,865,741	2,016,631	1,367,381
Total property taxes	<u>\$ 64,499,818</u>	<u>\$ 69,152,354</u>	<u>\$ 73,313,910</u>	<u>\$ 76,770,693</u>	<u>\$ 78,422,645</u>
Sales	\$ 7,811,499	\$ 7,581,829	\$ 7,555,344	\$ 8,055,065	\$ 8,489,013
Business licenses	2,957,117	3,110,196	3,075,033	3,290,009	3,549,629
Meals	3,094,965	3,315,080	3,406,893	3,728,988	3,944,186
Other	3,653,096	3,695,896	3,906,916	4,049,061	4,179,227
Total other local taxes	<u>\$ 17,516,677</u>	<u>\$ 17,703,001</u>	<u>\$ 17,944,186</u>	<u>\$ 19,123,123</u>	<u>\$ 20,162,055</u>
Total tax revenues	<u>\$ 82,016,495</u>	<u>\$ 86,855,355</u>	<u>\$ 91,258,096</u>	<u>\$ 95,893,816</u>	<u>\$ 98,584,700</u>

	Fiscal Year				
	2018	2019	2020	2021	2022
Real property	\$ 67,854,301	\$ 70,202,780	\$ 73,986,067	\$ 77,958,354	\$ 79,379,599
Personal property	13,437,344	13,818,310	15,427,733	16,211,582	16,958,950
Other	2,356,787	2,006,413	2,326,064	2,804,015	2,622,704
Total property taxes	<u>\$ 83,648,432</u>	<u>\$ 86,027,503</u>	<u>\$ 91,739,864</u>	<u>\$ 96,973,951</u>	<u>\$ 98,961,253</u>
Sales	\$ 7,136,019	\$ 8,981,502	\$ 10,358,471	\$ 10,847,233	\$ 12,324,357
Business licenses	3,594,471	4,112,321	4,481,252	5,069,828	5,366,607
Meals	4,185,343	4,421,024	4,244,380	4,518,921	5,574,688
Other	3,963,153	4,253,225	4,801,083	4,844,513	5,126,017
Total other local taxes	<u>\$ 18,878,986</u>	<u>\$ 21,768,072</u>	<u>\$ 23,885,186</u>	<u>\$ 25,280,495</u>	<u>\$ 28,391,669</u>
Total tax revenues	<u>\$ 102,527,418</u>	<u>\$ 107,795,575</u>	<u>\$ 115,625,050</u>	<u>\$ 122,254,446</u>	<u>\$ 127,352,922</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		
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
2022	3,783,990,400	1,896,918,600	809,577,300	1.429	136,088,900	448,123,170	587,487,910	7,662,186,280	6,852,608,980

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
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
2022	1.222	0.207	1.429	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 computer equipment is taxed at different rate 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	2022			2013		
	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.	\$ 249,874,700	1	4.4%	\$ 93,340,500	2	2.3%
Lockheed Martin Federal System	83,137,600	2	1.5%	96,411,000	1	2.3%
UDR Wellington Place LLC	66,192,900	3	1.2%	60,421,400	3	1.5%
Battery Heights Associates	59,114,000	4	1.0%	51,181,900	4	1.2%
Fairfield Village Square LP	35,135,600	5	0.6%	25,757,900	9	0.6%
Prince William Hospital Corp.	30,839,400	6	0.5%	32,298,200	5	0.8%
Liberia Development Corp.	30,561,600	7	0.5%	26,931,400	8	0.7%
Davis Ford Crossings LLC	30,002,600	8	0.5%	28,569,800	7	0.7%
Van Metre Barrington Park Apts	29,177,500	9	0.5%			
Tilden Manassas Courts Apts LLC	28,699,100	10	0.5%			
Verizon South				30,712,651	6	0.7%
Wellington Station Owner LLC				22,846,100	10	0.6%
Totals	\$ <u>642,735,000</u>		<u>11.2%</u>	\$ <u>468,470,851</u>		<u>11.4%</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):

\$4,105,113,800 - 2013

\$5,680,909,000 - 2022

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
2013	\$ 52,668,751	\$ 51,440,592	97.67%	\$ 1,228,139	\$ 52,668,731	100.00%	\$ 1,228,159	2.33%
2014	56,428,143	55,060,273	97.58%	1,033,249	56,093,522	99.41%	1,367,870	2.42%
2015	59,630,272	58,540,515	98.17%	1,089,736	59,630,251	100.00%	1,089,757	1.83%
2016	62,924,270	61,837,236	98.27%	1,085,498	62,922,734	100.00%	1,087,034	1.73%
2017	64,894,082	63,227,350	97.43%	1,646,483	64,873,833	99.97%	1,666,732	2.57%
2018	69,576,985	68,393,375	98.30%	1,160,451	69,553,826	99.97%	1,183,610	1.70%
2019	71,545,244	70,483,643	98.52%	1,044,227	71,527,870	99.98%	1,061,601	1.48%
2020	75,128,654	73,742,376	98.15%	1,291,770	75,034,146	99.87%	1,386,278	1.85%
2021	79,647,969	78,111,978	98.07%	1,275,956	79,387,934	99.67%	1,535,991	1.93%
2022	81,658,740	80,264,304	98.29%	-	80,264,304	98.29%	1,394,436	1.71%

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			
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	5.28%	3,316
2022	117,812,047	-	-	68,276,512	-	186,088,559	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
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%	3,316
2022	186,088,559	-	186,088,559	3.28%	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				
	2013	2014	2015	2016	2017
Debt limit	\$ 410,511,380	\$ 418,621,640	\$ 442,766,470	\$ 461,386,730	\$ 471,499,970
Total net debt applicable to limit	73,208,336	70,602,089	107,394,064	99,374,521	113,000,577
Legal debt margin	<u>\$ 337,303,044</u>	<u>\$ 348,019,551</u>	<u>\$ 335,372,406</u>	<u>\$ 362,012,209</u>	<u>\$ 358,499,393</u>

Total net debt applicable to limit as a percent of debt limit

	17.83%	16.87%	24.26%	21.54%	23.97%
--	--------	--------	--------	--------	--------

	Fiscal Year				
	2018	2019	2020	2021	2022
Debt limit	\$ 480,775,500	\$ 488,902,040	\$ 506,374,600	\$ 540,308,524	\$ 568,090,900
Total net debt applicable to limit	103,824,209	145,202,358	138,146,973	128,886,415	168,510,000
Legal debt margin	<u>\$ 376,951,291</u>	<u>\$ 343,699,682</u>	<u>\$ 368,227,627</u>	<u>\$ 411,422,109</u>	<u>\$ 399,580,900</u>

Total net debt applicable to limit as a percent of debt limit

	21.60%	29.70%	27.28%	23.85%	29.66%
--	--------	--------	--------	--------	--------

Legal Debt Margin Calculation for Fiscal Year 2022

Real property assessed value January 1, 2021, used for FY2022 (7/1/2021 - 6/30/2022)	\$ 6,490,486,300
Less exempt real property assessed value	(809,577,300)
Total taxable real property assessed value	<u>5,680,909,000</u>
Debt limit (10% of taxable real property assessed value)	568,090,900
Total net debt applicable to limit June 30, 2022	168,510,000
Legal debt margin	<u>\$ 399,580,900</u>

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).

Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income (5)	Per Capita Personal Income (2)	School Enrollment (3)	Unemployment Rate (4)
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	42,708	2,682,489,000	62,810	7,587	4.4%
2022	n/a	n/a	n/a	7,548	2.7%

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 and
Virginia Employment Commission
(5) Based on population and per capita income estimates

Note: n/a = not available

Principal Employers
Current Year and Nine Years Ago

Employer	2021			2012		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,622	1	8.0%	1,800	1	8.7%
UVA Health System (formerly Novant and Prince William Health System)	1,305	2	6.4%	1,157	2	5.6%
Manassas City Public Schools (FTE)	1,144	3	5.6%	1,034	4	5.0%
Lockheed Martin	1,200	4	5.9%	1,100	3	5.3%
City of Manassas (FTE)	465	5	2.3%	446	5	2.1%
American Disposal Service	384	6	1.9%	366	6	1.8%
S.W.I.F.T.	374	7	1.8%			
Aurora Flight Sciences	363	8	1.8%	170	8	0.8%
BAE Systems	315	9	1.5%	320	7	1.5%
ARS (American Residential Svcs)	170	10	0.8%			
Battlefield Ford				111	9	0.5%
CGI (Oberon Assoc)				105	10	0.5%
Totals	<u>7,342</u>		<u>36.03%</u>	<u>6,609</u>		<u>31.8%</u>
Total City Employment	20,376			20,793		

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

Notes: Calendar year 2021 is the most current year available
FTE - full time equivalents

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

Function	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
City Manager	8.00	8.00	10.00	10.00	11.00	12.00	5.00	5.00	5.00	5.00
City Attorney (1)	-	-	-	-	-	-	1.00	2.00	3.00	3.00
Voter Registration	2.05	2.05	2.05	2.05	2.15	2.75	2.75	3.00	3.00	3.00
Treasurer	6.00	7.00	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	27.05	27.30	25.30	25.30	26.30	25.30	26.30	27.55	27.55	29.55
Human Resources (2)	-	-	-	-	-	-	7.00	7.00	7.00	7.00
Public Safety										
Police	127.00	127.25	127.25	126.50	127.00	129.25	130.25	130.25	131.75	136.75
Fire and Rescue	60.00	60.00	60.00	60.00	62.00	64.00	66.00	66.00	66.00	69.00
Public Works	49.50	50.50	50.50	51.50	53.00	46.00	46.00	46.00	47.00	47.00
Engineering (3)						14.00	14.00	9.00	11.00	10.00
Culture, Recreation, Development										
Museum System (4)	6.50	6.50	6.50	6.50	6.50	-	-	-	-	-
Community Development	27.25	27.25	27.25	27.25	27.25	33.75	34.25	35.25	35.25	35.25
Economic Development	-	2.50	2.50	2.50	2.50	2.50	3.00	3.00	3.00	3.00
Health and Human Services										
Social Services	37.48	37.48	37.48	37.48	37.48	37.98	37.00	40.00	42.00	45.50
Utilities										
Sewer	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	10.00	10.00
Water	27.50	27.50	27.50	27.50	27.50	26.00	26.00	28.00	27.00	27.00
Electric	54.00	54.00	54.00	54.00	53.00	49.00	49.00	52.00	53.00	53.00
Airport	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00
Solid Waste	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.50	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	473.33	478.33	478.33	478.58	483.68	490.53	495.55	501.05	509.05	521.55

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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government										
Business licenses issued	2,600	2,600	2,600	2,775	2,750	2,407	2,449	2,374	2,606	2,652
Property returns processed	32,500	35,000	34,000	37,081	37,343	39,676	36,776	44,157	43,469	43,508
Public Safety										
Traffic citations	6,750	8,500	8,400	6,000	7,000	7,000	6,340	5,993	5,691	7,827
Criminal arrests	2,500	2,775	3,000	2,000	2,100	2,150	2,310	2,014	1,598	2,126
Police calls for service	60,000	61,000	63,000	55,000	58,000	57,000	56,371	64,746	69,087	74,988
Engineering										
Site plans reviewed	30	40	55	64	67	70	96	107	119	129
Public Works										
Building permits issued	450	500	570	476	537	1,288	1,040	457	383	535
Acres mowed	365	365	365	365	365	365	370	375	375	375
Health and Human Services										
Family services										
Customers served (3)	90,300	96,100	121,837	111,941	97,115	41,422	34,984	26,769	36,280	20,789
Section 8 vouchers/mo.	306	306	288	295	290	294	303	288	296	300
Sewer Utility										
Wastewater processed (1)	2.31	2.48	2.39	2.36	2.20	2.20	2.50	2.30	2.47	2.32
Water Utility										
Drinking water produced (1)	4.61	4.70	4.74	4.70	4.68	4.41	4.20	4.40	4.50	4.20
Electric Utility										
Load management savings	\$702K	\$731K	\$871K	\$1.2M	\$1.8M	\$2.3M	\$2.6M	\$1.6M	\$1.4M	\$2.1M
Airport										
Total operations (2)	83,180	79,616	79,550	83,815	89,654	80,714	83,130	75,316	92,784	107,270
Based aircraft	423	418	418	410	410	389	395	392	410	413
Information Technology										
Devices supported	1,325	1,340	1,340	1,330	1,461	1,461	1,461	1,453	1,317	1,467
Visitors to city website (4)	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	1,278,029

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; decrease 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	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
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
Community Srvc Ctr (1)	0	0	0	0	0	0	0	0	0	1
Parking lots (in spaces)	827	827	827	827	827	827	825	825	823	820
Vehicles in fleet	447	446	448	449	457	463	462	482	472	472
Public Safety (2)										
Police stations	1	1	1	1	1	1	1	1	1	1
Fire stations	1	1	1	1	1	1	1	1	2	2
Rescue stations	1	1	1	1	1	1	1	1	0	0
Public Works										
Streets (miles)	244	244	245	249	249	249	249	255	255	253
Street lights	2,979	3,062	2,719	3,045	3,045	3,065	2,901	2,903	2,929	2,964
Traffic signals (3)	62	62	62	62	62	62	62	63	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 (4)	12	12	12	12	17	17	17	18	18	18
Park acreage (4)	194	194	194	194	234	234	271	264	264	264
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts (4)	22	22	22	22	22	22	22	23	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)	115	115	115	142	142	142	142	142	142	142
Storm sewers (miles)	72	72	72	72	72	72	72	72	72	112
Treatment capacity (5)	8.69	8.69	8.69	8.69	8.69	8.69	8.69	9.19	9.19	9.19
Water Utility										
Water connections	10,997	11,104	11,178	11,200	11,242	11,272	11,385	11,437	11,466	11,466
Water mains (miles)	152	152	152	170	170	170	170	170	170	172
Water plant capacity (5)	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	20	20	20	20	20	17	17	17	17
Electric capacity (6)	41	40	40	40	40	40	34	36	36	36
Airport										
Airport acreage (7)	904	904	897	897	891	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) Community Service Center on Godwin Drive temporarily placed in service FY22 during City Hall renovation.

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

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

(4) FY17 parks assessment added historic sites to parks definition as passive recreation sites. Tennis courts include school sites, and racquetball or pickleball courts. FY21 data was corrected to exclude undeveloped parks.

(5) Millions of gallons per day

(6) Megawatts

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