

STATISTICAL SECTION

This part of the City of Manassas' 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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CITY OF MANASSAS, VIRGINIA

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

	Fiscal Year				
	2004	2005	2006	2007	2008
Governmental activities					
Net investment in capital assets	\$ 173,132,723	\$ 180,050,514	\$ 169,062,478	\$ 172,941,450	\$ 173,610,232
Restricted	2,447,680	2,979,454	3,526,589	3,755,019	3,171,524
Unrestricted	(40,723,388)	(38,491,950)	(28,017,364)	(26,811,818)	(19,420,422)
Total governmental activities	<u>\$ 134,857,015</u>	<u>\$ 144,538,018</u>	<u>\$ 144,571,703</u>	<u>\$ 149,884,651</u>	<u>\$ 157,361,334</u>
Business-type activities					
Net investment in capital assets	\$ 56,842,059	\$ 56,664,618	\$ 51,289,335	\$ 57,065,964	\$ 66,024,795
Restricted	1,404,856	73,772	2,776,842	2,521,141	343,478
Unrestricted	14,103,480	15,618,679	19,922,330	24,797,184	24,896,047
Total business-type activities	<u>\$ 72,350,395</u>	<u>\$ 72,357,069</u>	<u>\$ 73,988,507</u>	<u>\$ 84,384,289</u>	<u>\$ 91,264,320</u>
Total primary government					
Net investment in capital assets	\$ 229,974,782	\$ 236,715,132	\$ 220,351,813	\$ 230,007,414	\$ 239,635,027
Restricted	3,852,536	3,053,226	6,303,431	6,276,160	3,515,002
Unrestricted	(26,619,908)	(22,873,271)	(8,095,034)	(2,014,634)	5,475,625
Total primary government	<u>\$ 207,207,410</u>	<u>\$ 216,895,087</u>	<u>\$ 218,560,210</u>	<u>\$ 234,268,940</u>	<u>\$ 248,625,654</u>
Component unit - Manassas City Public Schools					
Net investment in capital assets	\$ 33,928,832	\$ 39,307,732	\$ 55,118,374	\$ 63,715,611	\$ 61,416,111
Restricted	30,121,058	23,590,699	12,857,469	1,527,377	-
Unrestricted	8,035,992	6,715,495	8,464,659	6,525,451	4,637,838
Total component unit	<u>\$ 72,085,882</u>	<u>\$ 69,613,926</u>	<u>\$ 76,440,502</u>	<u>\$ 71,768,439</u>	<u>\$ 66,053,949</u>
Total reporting unit					
Net investment in capital assets	\$ 206,908,229	\$ 221,978,099	\$ 217,857,712	\$ 239,899,350	\$ 251,315,863
Restricted	33,973,594	26,643,925	19,160,900	7,803,537	3,515,002
Unrestricted	38,411,469	37,886,989	57,982,100	58,334,492	59,848,738
Total reporting unit	<u>\$ 279,293,292</u>	<u>\$ 286,509,013</u>	<u>\$ 295,000,712</u>	<u>\$ 306,037,379</u>	<u>\$ 314,679,603</u>

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Fiscal years 2003 and 2006 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.

Table I

Fiscal Year				
2009	2010	2011	2012	2013
\$ 177,487,923	\$ 176,462,932	\$ 176,435,030	\$ 180,092,220	\$ 182,187,591
2,837,832	1,905,999	4,863,154	681,134	100,000
(19,205,279)	(16,284,557)	(13,758,457)	(5,238,442)	(2,884,806)
<u>\$ 161,120,476</u>	<u>\$ 162,084,374</u>	<u>\$ 167,539,727</u>	<u>\$ 175,534,912</u>	<u>\$ 179,402,785</u>
\$ 63,687,537	\$ 69,265,780	\$ 67,209,381	\$ 75,060,224	\$ 81,466,048
354,727	54,724	3,060,310	-	-
28,630,117	34,206,399	45,688,265	51,375,758	51,403,397
<u>\$ 92,672,381</u>	<u>\$ 103,526,903</u>	<u>\$ 115,957,956</u>	<u>\$ 126,435,982</u>	<u>\$ 132,869,445</u>
\$ 241,175,460	\$ 245,728,712	\$ 243,644,411	\$ 255,152,445	\$ 263,653,639
3,192,559	1,960,723	7,923,464	681,134	100,000
9,424,838	17,921,842	31,929,808	46,137,316	48,518,591
<u>\$ 253,792,857</u>	<u>\$ 265,611,277</u>	<u>\$ 283,497,683</u>	<u>\$ 301,970,895</u>	<u>\$ 312,272,230</u>
\$ 57,277,879	\$ 53,900,305	\$ 51,214,420	\$ 49,095,596	\$ 46,206,590
-	-	-	-	-
3,007,722	3,785,225	4,788,337	4,598,515	4,343,729
<u>\$ 60,285,601</u>	<u>\$ 57,685,530</u>	<u>\$ 56,002,757</u>	<u>\$ 53,694,111</u>	<u>\$ 50,550,319</u>
\$ 253,083,911	\$ 256,960,742	\$ 255,881,331	\$ 268,866,041	\$ 277,865,729
3,192,559	1,960,723	8,023,464	681,134	100,000
57,801,990	64,375,342	75,595,645	86,117,831	84,856,820
<u>\$ 314,078,460</u>	<u>\$ 323,296,807</u>	<u>\$ 339,500,440</u>	<u>\$ 355,665,006</u>	<u>\$ 362,822,549</u>

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

	Fiscal Year				
	2004	2005	2006	2007	2008
Expenses					
Governmental activities:					
General government administration	\$ 7,207,991	\$ 12,003,385	\$ 10,153,438	\$ 7,995,896	\$ 8,485,619
Public safety	13,757,870	12,380,077	16,543,855	20,773,741	22,315,459
Public works	8,409,295	8,814,145	9,073,752	10,107,203	10,250,242
Health and welfare	7,192,621	7,490,618	7,692,521	8,730,682	8,657,439
Culture, recreation, development	6,816,495	6,528,971	8,720,514	6,510,141	5,842,629
Education	69,328,739	40,655,630	53,604,226	48,102,935	48,443,875
Interest on long term debt	2,108,285	4,203,926	1,841,298	3,461,780	3,009,189
Total governmental activities	<u>114,821,296</u>	<u>92,076,752</u>	<u>107,629,604</u>	<u>105,682,378</u>	<u>107,004,452</u>
Business-type activities:					
Electric	36,530,966	39,693,800	50,169,324	55,003,809	59,363,545
Water	6,458,050	6,453,095	6,720,779	7,540,204	7,281,863
Sewer	8,164,613	7,955,252	8,436,700	9,290,538	11,393,765
Airport	2,396,046	2,491,573	2,497,631	2,510,742	2,790,729
Solid Waste	1,699,345	2,082,633	2,570,552	2,655,728	2,656,126
City Square Pavilion	391,610	402,890	423,748	438,519	425,006
Candy Factory	165,883	190,437	168,020	190,157	177,279
Parking Garage	-	-	-	-	-
Telecommunications	221,128	419,246	395,351	251,989	327,516
Total business-type activities	<u>56,027,641</u>	<u>59,688,926</u>	<u>71,382,105</u>	<u>77,881,686</u>	<u>84,415,829</u>
Total primary government	<u>\$ 170,848,937</u>	<u>\$ 151,765,678</u>	<u>\$ 179,011,709</u>	<u>\$ 183,564,064</u>	<u>\$ 191,420,281</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 486,842	\$ 463,425	\$ 484,100	\$ 12,533	\$ 91,197
Public safety	452,399	574,992	611,576	2,176,120	2,181,634
Public works	1,027,173	793,893	962,075	1,363,215	1,061,618
Health and welfare	116,478	74,150	54,619	74,298	64,651
Culture, recreation, development	614,602	620,753	436,225	1,037,388	509,641
Operating grants/contributions	7,073,367	7,168,447	9,427,043	9,110,430	11,438,714
Capital grants/contributions	5,174,650	6,184,595	663,245	62,500	-
Total governmental activities	<u>14,945,511</u>	<u>15,880,255</u>	<u>12,638,883</u>	<u>13,836,484</u>	<u>15,347,455</u>
Business-type activities:					
Charges for services:					
Electric	37,785,564	40,603,688	51,499,542	58,233,774	61,160,340
Water	6,155,194	6,130,480	6,991,660	8,599,256	8,893,622
Sewer	6,997,588	8,047,309	9,189,046	10,302,215	10,727,954
Airport	1,248,913	1,312,948	1,565,442	1,734,558	1,862,187
Solid Waste	1,741,784	2,026,906	2,527,764	2,523,788	2,597,354
City Square Pavilion	8,188	8,332	9,748	11,249	11,657
Candy Factory	32,500	30,375	28,750	25,600	32,060
Parking Garage	-	-	-	-	-
Telecommunications	-	-	165,160	162,512	197,777
Operating grants/contributions	78,608	98,000	128,598	102,408	80,563
Capital grants/contributions	5,471,641	1,605,683	739,262	5,891,197	4,097,334
Total business-type activities	<u>59,519,980</u>	<u>59,863,721</u>	<u>72,844,972</u>	<u>87,586,557</u>	<u>89,660,848</u>
Total primary government	<u>\$ 74,465,491</u>	<u>\$ 75,743,976</u>	<u>\$ 85,483,855</u>	<u>\$ 101,423,041</u>	<u>\$ 105,008,303</u>

Fiscal Year				
2009	2010	2011	2012	2013
\$ 8,600,672	\$ 8,473,478	\$ 8,411,567	\$ 8,339,202	\$ 8,864,313
24,236,806	24,539,618	24,460,979	25,608,165	28,575,011
9,703,176	9,312,018	8,341,752	8,402,865	8,811,937
8,435,426	7,973,696	7,490,361	7,046,876	7,046,417
6,499,227	6,138,833	6,731,424	5,966,162	5,806,374
48,924,698	47,592,844	47,123,718	48,125,649	48,014,667
2,785,179	2,605,659	2,758,789	2,421,533	2,170,239
<u>109,185,184</u>	<u>106,636,146</u>	<u>105,318,590</u>	<u>105,910,452</u>	<u>109,288,958</u>
61,561,566	51,740,779	59,796,816	65,525,093	61,167,893
7,240,285	6,819,870	6,655,580	7,136,356	8,072,824
11,909,773	12,029,865	11,851,071	11,966,185	12,262,895
3,390,014	3,392,717	3,369,665	3,505,497	3,563,277
2,815,686	2,868,737	2,957,779	3,058,172	3,117,943
298,683	317,848	370,416	345,831	316,921
198,440	191,763	199,396	212,488	198,263
-	-	-	38,409	43,863
675,703	521,024	-	-	-
<u>88,090,150</u>	<u>77,882,603</u>	<u>85,200,723</u>	<u>91,788,031</u>	<u>88,743,879</u>
<u>\$ 197,275,334</u>	<u>\$ 184,518,749</u>	<u>\$ 190,519,313</u>	<u>\$ 197,698,483</u>	<u>\$ 198,032,837</u>
\$ 124,380	\$ 463,437	\$ 769,067	\$ 1,458,699	\$ 793,268
1,776,805	1,909,779	1,755,053	1,853,608	1,912,366
1,294,376	643,891	865,261	1,319,174	1,453,769
65,900	33,348	38,807	41,545	36,150
392,047	406,412	405,456	403,140	436,111
9,192,809	8,804,363	11,968,013	11,780,598	7,851,624
-	-	-	-	211,730
<u>12,846,317</u>	<u>12,261,230</u>	<u>15,801,657</u>	<u>16,856,764</u>	<u>12,695,018</u>
63,332,951	54,968,258	63,213,305	65,345,470	61,766,073
9,232,312	10,301,071	10,760,754	11,839,939	10,721,365
11,905,882	12,091,738	14,260,452	14,508,871	14,588,115
1,929,298	2,080,115	2,134,108	2,292,410	2,330,193
2,772,014	2,896,323	2,916,356	3,002,388	3,125,895
13,354	13,526	16,787	22,920	19,764
30,609	27,984	30,397	27,464	29,484
-	-	-	2,331	23,064
386,666	325,228	-	-	-
111,479	1,652,441	289,574	151,253	90,738
722,786	5,354,797	5,529,714	6,739,940	4,689,233
<u>90,437,351</u>	<u>89,711,481</u>	<u>99,151,447</u>	<u>103,932,986</u>	<u>97,383,924</u>
<u>\$ 103,283,668</u>	<u>\$ 101,972,711</u>	<u>\$ 114,953,104</u>	<u>\$ 120,789,750</u>	<u>\$ 110,078,942</u>

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

	2004	2005	2006	2007	2008
Net revenue (expenses)					
Governmental activities	\$ (99,875,785)	\$ (76,196,497)	\$ (94,990,721)	\$ (91,845,894)	\$ (91,656,997)
Business-type activities	3,492,339	174,795	1,462,867	9,704,871	5,245,019
Total primary government	<u>\$ (96,383,446)</u>	<u>\$ (76,021,702)</u>	<u>\$ (93,527,854)</u>	<u>\$ (82,141,023)</u>	<u>\$ (86,411,978)</u>
General revenues and other					
Governmental activities:					
Taxes	\$ 63,193,222	\$ 70,223,318	\$ 77,135,694	\$ 79,492,663	\$ 85,077,974
Unrestricted grants	5,223,933	5,007,216	5,473,873	4,082,918	3,993,249
Other	3,413,145	4,609,063	5,086,545	5,963,073	3,149,103
Payment from MCPS	4,333,447	5,013,427	6,357,895	6,827,645	6,287,164
Transfers	915,374	1,024,476	970,399	792,543	626,190
Total governmental activities	<u>77,079,121</u>	<u>85,877,500</u>	<u>95,024,406</u>	<u>97,158,842</u>	<u>99,133,680</u>
Business-type activities:					
Unrestricted investment earnings	82,754	210,961	527,565	994,381	1,409,308
Other	534,071	645,394	611,405	489,073	851,894
Transfers	(915,374)	(1,024,476)	(970,399)	(792,543)	(626,190)
Total business-type activities	<u>(298,549)</u>	<u>(168,121)</u>	<u>168,571</u>	<u>690,911</u>	<u>1,635,012</u>
Total primary government	<u>\$ 76,780,572</u>	<u>\$ 85,709,379</u>	<u>\$ 95,192,977</u>	<u>\$ 97,849,753</u>	<u>\$ 100,768,692</u>
Changes in Net Position					
Governmental activities	\$ (22,796,664)	\$ 9,681,003	\$ 33,685	\$ 5,312,948	\$ 7,476,683
Business-type activities	3,193,790	6,674	1,631,438	10,395,782	6,880,031
Total primary government	<u>\$ (19,602,874)</u>	<u>\$ 9,687,677</u>	<u>\$ 1,665,123</u>	<u>\$ 15,708,730</u>	<u>\$ 14,356,714</u>

Source: City of Manassas Comprehensive Annual Financial Report

Note: Fiscal years 2003 and 2006 are presented as restated.

Fiscal Year				
2009	2010	2011	2012	2013
\$ (96,338,867)	\$ (94,374,916)	\$ (89,516,933)	\$ (89,053,688)	\$ (96,593,940)
2,347,201	11,828,878	13,950,724	12,144,955	8,640,045
<u>\$ (93,991,666)</u>	<u>\$ (82,546,038)</u>	<u>\$ (75,566,209)</u>	<u>\$ (76,908,733)</u>	<u>\$ (87,953,895)</u>
\$ 85,999,880	\$ 77,135,239	\$ 77,640,223	\$ 79,587,120	\$ 82,026,887
3,933,837	8,117,505	8,204,284	7,926,918	8,052,773
2,991,923	3,252,349	2,594,066	2,362,609	3,080,490
5,774,990	5,637,807	5,410,273	5,263,956	4,913,003
1,397,379	1,195,914	1,123,440	1,908,270	2,388,660
<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>
481,835	115,836	90,745	60,707	73,908
(23,596)	105,722	(486,976)	180,635	108,169
(1,397,379)	(1,195,914)	(1,123,440)	(1,908,270)	(2,388,660)
<u>(939,140)</u>	<u>(974,356)</u>	<u>(1,519,671)</u>	<u>(1,666,928)</u>	<u>(2,206,583)</u>
<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>
\$ 3,759,142	\$ 963,898	\$ 5,455,353	\$ 7,995,185	\$ 3,867,873
1,408,061	10,854,522	12,431,053	10,478,027	6,433,462
<u>\$ 5,167,203</u>	<u>\$ 11,818,420</u>	<u>\$ 17,886,406</u>	<u>\$ 18,473,212</u>	<u>\$ 10,301,335</u>

CITY OF MANASSAS, VIRGINIA

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

	Fiscal Year				
	2004	2005	2006	2007	2008
Revenues					
General property taxes	\$ 47,118,693	\$ 51,071,595	\$ 55,014,389	\$ 58,284,664	\$ 62,918,748
Other local taxes	16,117,205	19,029,984	21,849,580	21,237,921	19,687,511
Permits, fees, licenses	1,106,999	857,920	1,012,373	885,919	913,331
Fines and forfeitures	721,508	716,186	718,507	633,223	544,266
Use of money	789,712	1,019,451	2,384,694	2,422,607	1,349,399
Charges for services	868,987	953,107	817,715	1,230,695	1,244,643
Payment in lieu of debt service	4,270,426	5,013,427	6,247,895	6,827,645	6,287,164
Recovered costs	1,379,890	1,446,650	1,416,630	1,519,416	1,593,210
Miscellaneous	948,914	995,818	1,305,566	2,779,960	1,555,185
Intergovernmental	12,356,553	12,207,474	15,564,161	13,255,848	15,431,962
Total Revenues	85,678,887	93,311,612	106,331,510	109,077,898	111,525,419
Expenditures					
Current:					
General government	7,803,486	9,674,647	7,458,300	7,775,056	8,251,309
Public safety	13,195,741	11,774,629	19,644,976	20,540,744	21,432,111
Public works	5,389,164	2,247,149	4,590,352	5,937,436	5,989,842
Health and welfare	7,165,772	7,482,705	7,791,229	8,666,345	8,594,700
Culture, recreation	6,474,734	4,658,628	7,603,100	6,142,894	5,301,265
Education	37,828,739	40,655,630	44,804,226	48,102,935	48,443,875
Education-School Facilities	31,500,000	-	8,800,000	-	-
Capital outlay	4,172,118	14,594,541	4,713,826	7,431,345	4,499,479
Debt service					
Principal	4,254,691	4,029,388	5,354,711	5,721,200	5,448,966
Interest	2,133,324	2,495,993	2,820,087	3,421,836	3,109,315
Total expenditures	119,917,769	97,613,309	113,580,807	113,739,791	111,070,862
Excess (deficiency) of revenues over (under) expenditures	\$ (34,238,882)	\$ (4,301,697)	\$ (7,249,297)	\$ (4,661,893)	\$ 454,557
Other financing sources (uses)					
Transfers in	5,055,726	5,008,320	5,682,391	4,906,749	4,282,488
Transfers out	(4,198,586)	(4,223,358)	(4,950,636)	(4,268,727)	(4,176,483)
Bonds issued	31,500,000	-	20,000,000	1,003,901	-
Refunded Bonds issued					
Capital lease	179,014	2,989,089	-	-	-
Other	421,023	1,624,388	266,172	657,000	-
Total other financing sources (uses)	32,957,177	5,398,439	20,997,927	2,298,923	106,005
Net change in fund balance	\$ (1,281,705)	\$ 1,096,742	\$ 13,748,630	\$ (2,362,970)	\$ 560,562
 Debt service as a percentage of noncapital expenditures	 5.5%	 7.9%	 7.5%	 8.6%	 8.0%

Source: City of Manassas Comprehensive Annual Financial Report

Note: Capital outlay for fiscal years 2003, 2004, 2005, 2006, 2007 and 2008 are represented as restated.

Table III

Fiscal Year				
2009	2010	2011	2012	2013
\$ 66,747,985	\$ 63,697,942	\$ 62,613,605	\$ 63,518,398	\$ 64,499,818
18,355,300	14,897,257	16,045,899	16,593,452	17,516,677
533,860	923,525	784,597	779,823	929,999
509,871	521,655	633,285	793,663	803,283
544,697	276,216	324,979	287,212	284,224
1,208,576	1,144,351	1,072,428	1,097,365	1,140,610
5,774,990	5,637,807	5,410,273	5,263,956	4,913,003
1,656,460	1,973,170	1,973,170	1,887,460	1,922,080
1,944,405	1,401,785	1,350,794	2,405,303	2,563,751
13,126,646	16,921,868	20,101,400	19,707,516	16,116,127
<u>110,402,790</u>	<u>107,395,576</u>	<u>110,310,430</u>	<u>112,334,148</u>	<u>110,689,572</u>
8,282,142	8,087,758	8,126,487	8,175,771	8,711,499
23,181,421	23,619,295	23,838,881	25,150,135	28,109,517
5,194,725	5,312,789	4,158,164	3,954,503	4,381,295
8,416,209	7,976,335	7,458,336	7,032,635	7,034,040
6,010,353	5,735,016	6,369,224	5,661,189	5,521,613
48,924,698	47,592,844	47,123,718	48,125,649	48,014,667
-	-	-	-	-
7,372,921	4,308,676	8,964,479	5,460,088	5,796,525
5,256,466	5,285,032	4,827,350	5,058,445	4,911,579
2,906,134	2,721,773	2,811,252	2,403,570	2,234,419
<u>115,545,069</u>	<u>110,639,518</u>	<u>113,677,891</u>	<u>111,021,985</u>	<u>114,715,154</u>
\$ (5,142,279)	\$ (3,243,942)	\$ (3,367,461)	\$ 1,312,163	\$ (4,025,582)
5,008,434	10,305,313	4,315,802	8,058,273	7,439,151
(4,164,899)	(9,530,605)	(3,270,466)	(6,186,212)	(5,628,361)
-	2,200,000	3,128,162	-	-
-	-	310,441	-	-
-	-	-	-	196,568
-	67,663	-	-	-
<u>843,535</u>	<u>3,042,371</u>	<u>4,483,939</u>	<u>1,872,061</u>	<u>2,007,358</u>
<u>\$ (4,298,744)</u>	<u>\$ (201,571)</u>	<u>\$ 1,116,478</u>	<u>\$ 3,184,224</u>	<u>\$ (2,018,224)</u>
7.5%	7.5%	7.3%	7.1%	6.6%

CITY OF MANASSAS, VIRGINIA

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

	Fiscal Year				
	2004	2005	2006	2007	2008
General fund					
Reserved	\$ 2,558,201	\$ 2,817,354	\$ 3,076,613	\$ 3,301,206	\$ 4,498,123
Unreserved, designated	1,872,603	1,271,573	1,342,139	2,800,921	3,231,404
Unreserved, undesignated	11,917,488	13,443,449	14,910,285	14,052,538	11,407,179
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
Total general fund	<u>\$ 16,348,292</u>	<u>\$ 17,532,376</u>	<u>\$ 19,329,037</u>	<u>\$ 20,154,665</u>	<u>\$ 19,136,706</u>
All other governmental funds					
Reserved	\$ 625,417	\$ 688,593	\$ 10,009,929	\$ 7,443,946	\$ 4,920,000
Unreserved, reported in:					
Special revenue funds	48,033	192,526	243,956	603,515	1,400,013
Capital projects funds	2,033,079	1,738,068	4,317,271	3,335,098	6,641,066
Nonspendable:					
Permanent fund principal					
Restricted, reported in:					
Capital projects funds	-	-	-	-	-
Committed, reported in:					
Special revenue funds	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Unassigned	-	-	-	-	-
Total all other governmental funds	<u>\$ 2,706,529</u>	<u>\$ 2,619,187</u>	<u>\$ 14,571,156</u>	<u>\$ 11,382,559</u>	<u>\$ 12,961,079</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.

Table IV

Fiscal Year				
2009	2010	2011	2012	2013
\$ 4,135,238	\$ 4,867,143	\$ -	\$ -	\$ -
2,645,900	2,245,748	-	-	-
12,194,000	13,891,163	-	-	-
-	-	950,239	1,450,187	410,693
-	-	2,999,143	2,575,633	2,982,051
-	-	7,505,941	7,033,509	5,234,941
-	-	11,878,166	12,193,722	12,136,198
<u>\$ 18,975,138</u>	<u>\$ 21,004,054</u>	<u>\$ 23,333,489</u>	<u>\$ 23,253,051</u>	<u>\$ 20,763,883</u>
\$ 3,209,641	\$ 2,882,100	\$ -	\$ -	\$ -
1,474,944	1,567,040	-	-	-
4,139,318	2,144,276	-	-	-
		100,000	100,000	100,000
-	-	7,554,893	4,189,113	3,357,556
-	-	56,401	56,486	56,575
-	-	374,245	4,307,111	5,607,998
-	-	(2,705,080)	(7,589)	(6,064)
<u>\$ 8,823,903</u>	<u>\$ 6,593,416</u>	<u>\$ 5,380,459</u>	<u>\$ 8,645,121</u>	<u>\$ 9,116,065</u>

CITY OF MANASSAS, VIRGINIA

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

	Fiscal Year				
	2004	2005	2006	2007	2008
Real property	\$ 37,435,213	\$ 40,602,696	\$ 43,604,988	\$ 46,144,523	\$ 51,019,031
Personal property	8,377,204	9,228,275	10,300,880	11,076,499	10,677,820
Other	1,306,276	1,240,624	1,108,520	1,063,642	1,221,897
Total property taxes	<u>47,118,693</u>	<u>51,071,595</u>	<u>55,014,389</u>	<u>58,284,664</u>	<u>62,918,748</u>
Sales	6,565,896	6,989,980	7,778,776	8,129,713	7,082,425
Business licenses	2,265,090	2,700,753	3,029,004	3,490,912	3,017,478
Meals	2,298,604	2,583,398	2,596,486	2,682,545	2,640,665
Communications	-	-	-	1,420,444	3,312,500
Other	4,987,615	6,775,853	7,779,707	5,514,307	3,634,443
Total other local taxes	<u>16,117,205</u>	<u>19,049,984</u>	<u>21,183,973</u>	<u>21,237,921</u>	<u>19,687,511</u>
Total tax revenues	<u>\$ 63,235,898</u>	<u>\$ 70,121,579</u>	<u>\$ 76,198,362</u>	<u>\$ 79,522,585</u>	<u>\$ 82,606,259</u>

Source: City of Manassas Comprehensive Annual Financial Report

Notes: Fiscal year 2006 is presented as restated

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.

Table V

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

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CITY OF MANASSAS, VIRGINIA

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

Tax Year	Residential	Commercial	Tax Exempt	Total Assessed and Actual Value	Less Tax Exempt	Total Taxable Assessed and Actual Value	Total Direct Tax Rate
2004	\$ 2,387,120,500	\$ 1,042,012,000	\$ 567,508,600	\$ 3,996,641,100	\$ 567,508,600	\$ 3,429,132,500	\$ 1.150
2005	3,022,354,500	1,228,016,800	681,487,600	4,931,858,900	681,487,600	4,250,371,300	1.000
2006	4,094,450,400	1,495,603,600	752,934,300	6,342,988,300	752,934,300	5,590,054,000	0.815
2007	4,110,384,900	1,552,164,900	864,839,600	6,527,389,400	864,839,600	5,662,549,800	0.855
2008	3,186,424,400	1,796,000,400	854,629,500	5,837,054,300	854,629,500	4,982,424,800	1.115
2009	2,046,404,000	1,712,622,700	852,224,300	4,611,251,000	852,224,300	3,759,026,700	1.493
2010	2,083,619,700	1,508,162,900	771,507,200	4,363,289,800	771,507,200	3,591,782,600	1.472
2011	2,249,477,700	1,547,273,200	795,895,200	4,592,646,100	795,895,200	3,796,750,900	1.395
2012	2,328,941,100	1,583,564,200	764,169,200	4,676,674,500	764,169,200	3,912,505,300	1.366
2013	2,491,207,000	1,613,906,800	678,874,300	4,783,988,100	678,874,300	4,105,113,800	1.393

Source: City of Manassas Commissioner of the Revenue

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 thru 2013 include this levy.

CITY OF MANASSAS, VIRGINIA

Property Tax Rates
Last Ten Years

Tax Year	General	Fire Rescue Levy	Total Direct Real Property	Personal Property	Machinery and Tools	Aircraft
2004	\$ 1.150	\$ -	\$ 1.150	\$ 3.050	\$ 2.500	\$ 0.010
2005	1.000	-	1.000	3.050	1.900	0.010
2006	0.815	-	0.815	3.050	1.900	-
2007	0.855	-	0.855	3.050	1.900	-
2008	1.015	0.100	1.115	3.250	2.100	-
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	1.192	0.174	1.366	3.250	2.100	-
2013	1.211	0.182	1.393	3.250	2.100	-

Source: City of Manassas Commissioner of the Revenue

Notes: 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 tax rate for tax year 2011 is about one half the amount of the previous and subsequent rates.

CITY OF MANASSAS, VIRGINIA

Principal Real Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2013			2004		
	Taxable Real Assessed	Rank	Percentage of Total Taxable Real Assessed	Taxable Real Assessed	Rank	Percentage of Total Taxable Real Assessed
	Value		Value	Value		Value
Lockheed Martin	\$ 96,411,000	1	2.4%	\$ 83,696,800	2	2.3%
Micron Technology	93,340,500	2	2.3%	87,879,400	1	2.4%
UDR Wellington Place	60,421,400	3	1.5%	29,738,800	5	0.8%
Battery Heights Associates	51,181,900	4	1.3%	35,271,600	4	1.0%
Prince William Health System	32,298,200	5	0.8%	13,859,900	9	0.4%
Verizon South	30,712,651	6	0.8%	41,289,732	3	1.1%
Davis Ford Crossing, LLC	28,569,800	7	0.7%	20,158,700	10	0.5%
Liberia Development Corp	26,931,400	8	0.7%	19,258,700	8	0.5%
Fairfield Village Square	25,757,900	9	0.6%	23,700,600	6	0.6%
Wellington Station	22,846,100	10	0.6%	19,897,300	7	0.5%
Totals	<u>\$ 468,470,851</u>		<u>11.4%</u>	<u>\$ 374,751,532</u>		<u>10.1%</u>

Source: City of Manassas Commissioner of Revenue

CITY OF MANASSAS, VIRGINIA

Real Property Tax Levies
Last Ten Years

Tax Year	Total Tax Levy for Tax Year	Fiscal Year for which Tax Levy Applies				
		2004	2005	2006	2007	2008
2003	\$ 17,993,225	\$ 17,993,225	\$ -	\$ -	\$ -	\$ -
2004	39,339,768	19,672,209	19,667,559	-	-	-
2005	42,149,468	-	21,080,022	21,069,446	-	-
2006	45,487,710	-	-	22,743,855	22,743,855	-
2007	47,837,204	-	-	-	23,918,602	23,918,602
2008	55,042,222	-	-	-	-	27,521,111
2009	55,553,210	-	-	-	-	-
2010	52,260,980	-	-	-	-	-
2011	26,008,807	-	-	-	-	-
2012	52,254,647	-	-	-	-	-
2013	52,668,751	-	-	-	-	-
Total Levy for Fiscal Year		\$ 37,665,434	\$ 40,747,581	\$ 43,813,301	\$ 46,662,457	\$ 51,439,713

Table IX-a

Real Property Tax Levies and Collections
Last Ten Years

Fiscal Year	Total Tax Levy for Fiscal Year	Collected within the		Collections in Subsequent Years	Total Collections to Date	
		Fiscal Year of the Levy			Amount	Percentage of Levy
		Amount	Percentage of Levy			
2004	\$ 37,665,434	\$ 37,062,987	98.40%	\$ 596,714	\$ 37,659,701	99.98%
2005	40,747,581	39,885,372	97.88%	856,894	40,742,266	99.99%
2006	43,813,301	42,651,696	97.35%	1,155,425	43,807,121	99.99%
2007	46,662,457	44,456,148	95.27%	2,194,620	46,650,768	99.97%
2008	51,439,713	50,006,543	97.21%	1,407,240	51,413,783	99.95%
2009	55,297,716	53,399,535	96.57%	1,835,837	55,235,372	99.89%
2010	53,907,095	51,987,471	96.44%	1,781,902	53,769,373	99.74%
2011	52,139,297	50,353,653	96.58%	1,703,349	52,057,002	99.84%
2012	52,254,647	50,861,085	97.33%	1,022,481	51,883,566	99.29%
2013	52,668,751	51,440,592	97.67%			

Source: City of Manassas Finance Department

Fiscal Year for which Tax Levy Applies					Tax Year
2009	2010	2011	2012	2013	
\$ -	\$ -	\$ -	\$ -	\$ -	2003
-	-	-	-	-	2004
-	-	-	-	-	2005
-	-	-	-	-	2006
-	-	-	-	-	2007
27,521,111	-	-	-	-	2008
27,776,605	27,776,605	-	-	-	2009
-	26,130,490	26,130,490	-	-	2010
-	-	26,008,807	-	-	2011
-	-	-	52,254,647	-	2012
-	-	-	-	52,668,751	2013
<u>\$ 55,297,716</u>	<u>\$ 53,907,095</u>	<u>\$ 52,139,297</u>	<u>\$ 52,254,647</u>	<u>\$ 52,668,751</u>	

Source: City of Manassas Commission of the Revenue

Notes:

The taxes are due June 5 and December 5.

For tax years 2002 - 2010, the tax year is the calendar year.

For tax years 2002 - 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 end 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 2012 began July 1, 2012 and ended June 30, 2013

Tax year 2013 will begin July 1, 2013 and ended June 30, 2014

CITY OF MANASSAS, VIRGINIA

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	State	Capital Leases	Notes	General	Bonds			
	Obligation Bonds	Literary Loans			Obligation Bonds				
2004	\$ 62,867,578	\$ 2,824,275	\$ 448,019	\$ -	\$ 18,038,997	\$ 84,178,869	9.91%	\$ 2,306	
2005	59,340,191	2,322,275	3,174,943	-	16,521,062	81,358,471	8.95%	2,199	
2006	74,467,620	1,820,275	2,778,000	-	17,658,610	96,724,505	10.48%	2,541	
2007	69,148,420	1,418,275	2,482,029	1,003,096	15,735,337	89,787,157	9.93%	2,359	
2008	64,252,430	1,116,239	2,227,607	752,925	30,481,425	98,830,626	10.76%	2,695	
2009	59,837,150	814,275	1,841,720	501,949	28,659,250	91,654,344	n/a	2,554	
2010	57,601,950	512,275	1,483,960	250,973	29,714,312	89,563,470	n/a	2,512	
2011	56,399,910	225,000	1,150,534	-	30,603,393	88,378,837	n/a	2,337	
2012	51,881,400	-	828,023	-	28,260,978	80,970,401	n/a	2,073	
2013	49,370,944	-	659,593	-	26,628,741	76,659,278	n/a	1,921	

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 XIII.

n/a = not available

CITY OF MANASSAS, VIRGINIA

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
2004	\$ 62,867,578	\$ 2,824,275	\$ 65,691,853	1.92%	1,800
2005	59,340,191	2,322,275	61,662,466	1.45%	1,667
2006	74,467,620	1,820,275	76,287,895	1.36%	2,004
2007	69,148,420	1,418,275	70,566,695	1.25%	1,854
2008	64,252,430	1,116,239	65,368,669	1.31%	1,783
2009	59,837,150	814,275	60,651,425	1.61%	1,690
2010	57,601,950	512,275	58,114,225	1.62%	1,630
2011	56,399,910	225,000	56,624,910	1.49%	1,497
2012	51,881,400	-	51,881,400	1.33%	1,328
2013	49,370,944	-	49,370,944	1.20%	1,237

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 Property is found in Table VI.

Population data is found in Table XIII.

General Bonded Debt from Business Type Activities (not repaid with property taxes) is not reflected or used to calculate a general bonded debt ratio in this table.

CITY OF MANASSAS, VIRGINIA

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2004	2005	2006	2007	2008
Debt limit	\$ 342,913,250	\$ 425,037,130	\$ 559,005,400	\$ 566,254,980	\$ 498,242,480
Total net debt applicable to limit	83,730,850	78,183,528	93,946,505	86,302,032	95,850,094
Legal debt margin	\$ 259,182,400	\$ 346,853,602	\$ 465,058,895	\$ 479,952,948	\$ 402,392,386
Total net debt applicable to limit as a percent of debt limit	24.42%	18.39%	16.81%	15.24%	19.24%

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 VI.

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 X.

	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	\$ 286,591,995	\$ 271,349,723	\$ 292,446,787	\$ 311,108,152	\$ 334,511,695
Total net debt applicable to limit as a percent of debt limit	23.76%	24.45%	22.97%	20.48%	18.51%

Legal Debt Margin Calculation for Fiscal Year 2013

Real property assessed value January 1, 2013	\$ 4,783,988,100
Less exempt real property assessed value	(678,874,300)
Total taxable real property assessed value	4,105,113,800
Debt limit (10% of taxable real property assessed value)	410,511,380
Total net debt applicable to limit June 30, 2013	75,999,685
Legal debt margin	\$ 334,511,695

CITY OF MANASSAS, VIRGINIA

Demographic and Economic Statistics
Last Ten Fiscal Years

Year	Population (1)	Personal Income (2)	Per Capita Personal Income	School Enrollment (3)	Unemployment Rate (4)
2004	36,500	\$ 849,793,043	\$ 23,282	6,782	3.1%
2005	37,000	909,335,859	24,577	6,736	2.8%
2006	38,066	922,641,965	24,238	6,525	2.9%
2007	38,066	904,067,097	23,750	6,439	2.7%
2008	36,666	918,629,568	25,054	6,152	4.8%
2009	35,883	n/a	n/a	6,610	6.4%
2010	35,648	n/a	n/a	6,500	7.4%
2011	37,821	n/a	n/a	7,104	6.9%
2012	39,060	n/a	n/a	7,014	5.9%
2013	39,902	n/a	n/a	7,109	5.8%

Source: (1) City of Manassas Community Development Department
(2) State of Virginia, Department of Taxation
(3) Manassas City Public Schools
(4) Virginia Employment Commission

Note: n/a = not available

CITY OF MANASSAS, VIRGINIA

Principal Employers
Current Year and Six Years Ago

Employer	2012			2006		
	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Micron Technology	1,800	1	27.2%	1,186	3	17.4%
Prince William Health System	1,157	2	17.5%	1,400	2	20.5%
Lockheed Martin	1,100	3	16.6%	1,500	1	22.0%
Manassas City Public Schools (FTE)	1,034	4	15.6%	919	4	13.5%
City of Manassas (FTE)	446	5	6.7%	468	5	6.9%
American Disposal Service	366	6	5.5%	n/a		0.0%
BAE Systems	320	7	4.8%	350	6	5.1%
Aurora Flight Sciences	170	8	2.6%	200	10	2.9%
Battlefield Ford	111	9	1.7%	n/a		0.0%
CGI (Oberon Assoc)	105	10	1.6%	275	7	4.0%
S.W.I.F.T.	n/a		0.0%	275	8	4.0%
Colgan Air	n/a		0.0%	250	9	3.7%
Totals	<u>6,609</u>		<u>100.00%</u>	<u>6,823</u>		<u>100.0%</u>

Source: City of Manassas Finance Department

Notes: Calendar year 2012 is the most current year available

Information for 2000 (nine years prior) is not available

The first year information is available is 2006, the year GASB 44 was implemented

FTE - full time equivalents

n/a - not available

CITY OF MANASSAS, VIRGINIA

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

Function	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government Administration										
City Clerk	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
City Manager	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	8.00
Voter Registration	2.50	2.50	2.55	2.55	2.55	2.55	2.55	2.05	2.05	2.05
Treasurer	8.00	8.00	8.00	8.00	8.00	7.00	7.00	6.00	6.00	6.00
Commissioner of the Revenue	13.00	13.00	13.00	13.00	13.00	12.00	12.00	11.00	11.00	11.00
Finance and Administration	14.00	15.00	15.00	15.00	15.00	30.00	30.00	30.05	30.55	27.05
Human Resources	8.00	8.00	8.00	8.00	8.00	-	-	-	-	-
Public Safety										
Police	112.50	115.50	117.50	118.50	124.75	122.75	122.75	120.75	127.00	127.00
Fire	7.00	8.00	8.00	8.00	-	-	-	-	-	-
Rescue	13.00	13.00	15.00	17.00	-	-	-	-	-	-
Fire and Rescue	-	-	-	-	34.00	46.00	46.00	46.00	59.00	60.00
Public Works	71.50	72.00	74.00	77.00	74.00	61.00	52.00	48.50	49.50	49.50
Culture, Recreation, Development										
Recreation and parks	30.15	30.15	24.90	24.90	22.40	-	-	-	-	-
Museum System	9.50	9.50	10.50	10.50	9.50	8.50	8.50	4.50	5.50	6.50
Community Development	7.00	7.00	7.00	7.00	10.00	28.25	28.25	26.25	28.25	27.25
Health and Human Services										
Family Services	32.85	34.85	35.10	35.23	35.99	36.49	36.49	37.11	36.11	37.48
Utilities										
Sewer	15.00	15.00	15.00	14.00	14.00	13.00	13.00	11.00	11.00	11.00
Water	29.00	29.00	31.00	30.00	29.00	28.00	28.00	27.50	27.50	27.50
Electric	57.00	57.00	57.00	57.00	56.00	56.00	56.00	54.00	54.00	54.00
Airport	5.00	5.00	5.00	6.00	6.00	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	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00
Information Technology	10.00	10.00	10.00	10.00	10.00	-	-	-	-	-
Total primary government	<u>461.00</u>	<u>467.50</u>	<u>471.55</u>	<u>476.68</u>	<u>486.19</u>	<u>472.54</u>	<u>463.54</u>	<u>445.71</u>	<u>468.46</u>	<u>473.33</u>

Source: City of Manassas Annual Operating Budget

CITY OF MANASSAS, VIRGINIA

Operating Indicators by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government Administration										
Business licenses issued	2,700	3,232	3,300	3,400	3,500	3,600	3,150	2,700	2,600	2,600
Property returns processed	31,175	31,937	32,700	33,300	34,500	33,500	32,000	31,500	31,500	32,500
Public Safety										
Traffic citations	7,631	7,216	7,700	8,162	8,000	8,000	6,000	5,500	5,500	6,750
Criminal arrests	3,216	2,675	2,890	3,063	3,063	3,200	3,200	3,000	2,500	2,500
Police calls for service	58,627	62,017	66,500	66,000	66,000	67,000	67,000	65,000	60,000	60,000
Public Works										
Site plans reviewed	45	55	53	50	45	35	45	20	20	30
Building permits issued	666	724	669	780	665	650	465	400	400	450
Fire inspections	1,007	434	500	500	800	800	800	1,200	1,400	1,200
Acres mowed	341	353	353	357	361	361	361	361	365	365
Culture, Recreation, Development										
Pool admissions	9,500	9,300	9,500	9,800	8,200	n/a	n/a	n/a	n/a	n/a
Museum facility visitors	80,000	84,630	83,000	84,000	84,000	n/a	n/a	n/a	n/a	n/a
Zoning complaints	177	143	300	300	200	n/a	n/a	n/a	n/a	n/a
Existing businesses assisted	50	101	70	70	100	100	50	30	15	15
Health and Human Services										
Family services										
Customers served	31,500	34,500	35,000	35,000	36,500	43,500	60,000	78,000	75,000	90,300
Section 8 vouchers used	210	225	225	225	280	275	306	302	327	306
Sewer Utility										
Wastewater processed (1)	2.0	1.6	1.9	2.2	2.1	2.2	2.2	2.2	2.2	2.31
Water Utility										
Drinking water produced (1)	4.1	3.9	4.2	4.4	3.5	4.4	4.6	4.5	4.5	4.61
Electric Utility										
Load management savings	\$5.9 M	\$6.0 M	\$6.0 M	\$7.5 M	\$8.1M	\$7.6M	\$7.3M	\$1.5M	\$6.5K	\$7.0K
Airport										
Total operations (2)	137,000	124,851	132,000	132,000	130,000	115,000	115,073	92,394	86,337	83,180
Based aircraft	414	402	415	415	435	402	405	402	406	423
Information Technology										
Devices supported	639	644	651	658	610	1,324	1,289	1,320	1,325	1,325
Visitors to city website	193,510	255,430	289,000	290,000	300,000	450,000	475,000	990,000	500,000	1,000,000

Source: City of Manassas Annual Operating Budget

Notes: n/a = not available

(1) Billions of gallons per year

(2) Take-offs and landings

CITY OF MANASSAS, VIRGINIA

Capital Asset Statistics by Function
Last Ten Fiscal Years

Function	Fiscal Year									
	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government Administration										
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)	607	652	652	652	652	652	827	827	827	827
Vehicles in fleet	405	413	418	450	427	436	440	441	452	447
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)	238	241	241	241	253	253	243	243	244	244
Street lights	2,644	2,853	-	2,772	2,790	2,918	2,918	2,920	2,921	2,921
Traffic signals	45	49	51	53	55	53	55	60	58	61
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	12	12	12	12	12	12	12	12	12	12
Park acreage	194	194	194	194	194	194	194	194	194	194
Swimming pools	1	1	1	1	1	1	1	1	1	1
Tennis courts	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)	112	112	112	125	125	125	125	125	125	115
Storm sewers (miles)	89	90	92	94	94	72	72	72	72	72
Treatment capacity (1)	8	8	8	8	9	9	9	9	9	9
Water Utility										
Water connections	10,776	10,871	10,884	10,862	10,506	10,647	10,763	10,911	10,918	11,332
Water mains (miles)	152	152	152	152	152	152	152	152	152	152
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	17	17	17	19	19	19	19	19	19	19
Electric capacity (2)	37	37	37	41	41	41	41	41	41	41
Airport										
Airport acreage	889	885	885	885	899	899	899	899	899	899
Number of runways	2	2	2	2	2	2	2	2	2	2

Source: City of Manassas Finance Department

Notes: (1) Millions of gallons per day

(2) Megawatts

CITY OF MANASSAS, VIRGINIA

Schedule of Expenditures of Federal Awards
For the year ended June 30, 2013

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Catalogue	Pass-through Entity Identifying Number	Total Federal Expenditures
Department of Agriculture:			
Pass through payments: Virginia Department of Education			
Child Nutrition Cluster:			
School Breakfast Program	10.553	10553-301-10	\$ 487,783
National School Lunch Program - Food Donations	10.555	00-571	192,075
National School Lunch Program	10.555	10555-301-10	1,644,883
			\$ 1,836,958
Summer Food Service Program for Children	10.559	10559-301-10	67,883
Total Child Nutrition Cluster:			2,392,624
Pass through payments: Virginia Department of Social Services			
State Administrative Matching Grants for Supplemental Nutritional Assistance Program	10.561	10561-765-10	\$ 376,704
Total Department of Agriculture			\$ 2,769,328
Department of Housing and Urban Development:			
Pass through payments: VHDA and Prince William County			
Section 8 Housing Assistance Payments Program	14.195	14195-165-10	\$ 191,114
Total Department of Housing and Urban Development			\$ 191,114
Department of Education:			
Pass through payments: Virginia Department of Education			
Title I Grants to Local Educational Agencies	84.010	84010-197-10	\$ 897,118
Special Education Cluster (IDEA):			
Special Education: Grants to States	84.027	84027-197-10	1,808,244
Special Education: Preschool Grants	84.173	84173-197-10	32,066
			\$ 1,840,310
Career and Technical Education: Basic Grants to States	84.048	84048-197-10	\$ 129,943
Education for Homeless Children and Youth	84.196	84196-197-10	8,800
English Language Acquisition Grants	84.365	84365-197-10	290,296
Improving Teacher Quality State Grants	84.367	84367-197-10	89,447
Total Department of Education			\$ 3,255,914

CITY OF MANASSAS, VIRGINIA

Schedule of Expenditures of Federal Awards
For the year ended June 30, 2013

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Catalogue	Pass-through Entity Identifying Number	Total Federal Expenditures
Department of Health and Human Services:			
Pass through payments: Virginia Department of Social Services			
Promoting Safe and Stable Families	93.556	93556-765-10	\$ 12,892
Temporary Assistance for Needy Families	93.558	93558-765-10	266,335
Refugee and Entrant Assistance: State Administered Programs	93.566	93566-765-10	3,182
Low-Income Home Energy Assistance	93.568	93568-765-10	13,767
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	93596-765-10	36,842
Chafee Education and Training Vouchers Program (ETV)	93.599	93599-765-10	554
Stephanie Tubbs Jones Child Welfare Services Program	93.645	93645-765-10	962
Foster Care: Title IV-E	93.658	93658-765-10	139,990
Adoption Assistance	93.659	93659-765-10	47,539
Social Services Block Grant	93.667	93667-765-10	144,981
Chafee Foster Care Independence Program	93.674	93674-765-10	2,120
Children's Health Insurance Program	93.767	93767-765-10	9,098
Medical Assistance Program	93.778	93778-765-10	227,137
Total Department of Health and Human Services			\$ 905,399
Corporation for National and Community Service:			
Direct payments:			
Volunteers in Service to America	94.013	N/A	\$ 8,000
Total Corporation for National and Community Service:			\$ 8,000
Department of Homeland Security:			
Direct payments:			
Assistance to Firefighters Grant	97.044	N/A	\$ 803,346
Pass through payments: Department of Emergency Management			
Emergency Management Performance Grants	97.042	97042-127-10	4,529
State Homeland Security Program	97.073	97073-127-10	7,103
Non-Profit Security Program	97.008	97073-127-10	6,750
Homeland Security Grant Program	97.067	9UASI596/ 0UASI596/ 11UASI596/ 12UASI596	134,780
Total Department of Homeland Security			\$ 956,508

CITY OF MANASSAS, VIRGINIA

Schedule of Expenditures of Federal Awards
For the year ended June 30, 2013

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA Catalogue	Pass-through Entity Identifying Number	Total Federal Expenditures
Department of Justice:			
Direct payments:			
State Criminal Alien Assistance Program	16.606	N/A	\$ 78,950
Bulletproof Vest Partnership Program	16.607	N/A	5,490
Edward Byrne Memorial Justice Assistance Program	16.738	N/A	24,550
ARRA Public Safety Partnership and Community Policing Grants	16.710	N/A	241,494
Pass through payments: Virginia Department of State Police			
Missing Children's Assistance	16.543	16543-156-10	20,000
Total Department of Justice			\$ 370,484
Executive Office of the President:			
Pass through payments: Mercyhurst University			
High Intensity Drug Trafficking Areas Program	95.001	N/A	\$ 8,519
Total Executive Office of the President			\$ 8,519
National Endowment for the Arts:			
Pass through payments: Virginia Commission for the Arts			
Promotion of the Arts Partnership Agreements	45.025	1430200	\$ 5,000
Total National Endowment for the Arts			\$ 5,000
Department of Transportation:			
Federal Aviation Administration:			
Direct payments:			
Airport Improvement Program	20.106	N/A	\$ 4,214,609
Pass through payments: Virginia Department of Motor Vehicles			
State and Community Highway Safety	20.600	4369	15,462
Federal Transit Administration			
Pass through payments: Virginia Department of Transportation			
Highway Planning and Construction	20.205	61448	67,106
			\$ 67,106
Total Department of Transportation			\$ 4,297,177
Total Expenditures of Federal Awards			\$ 12,767,443

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

CITY OF MANASSAS, VIRGINIA

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Manassas, Virginia under programs of the federal government for the year ended June 30, 2013. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the City of Manassas, Virginia, it is not intended to and does not present the financial position, changes in net position, or cash flows of the City of

Note 2 - Summary of Significant Accounting Policies

(1) Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(2) Pass-through entity identifying numbers are presented where available.

Note 3 - Food Donation

Nonmonetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

Note 4 - Relationship to Financial Statements

Listed below is a reconciliation of Federal Revenue and the Schedule of Expenditures of Federal Awards.

Federal expenditures	\$ 12,767,443
Federal funds which are not subject to single audit in the General Fund and Airport Fund (rental of building for post office, Memorandum of understanding (MOU), and tower rentals at the airport, interest subsidy).	108,884
Commodities received by School Board not recorded as revenue	<u>(192,075)</u>
Revenue from Federal Government	<u>\$ 12,684,252</u>

Note 5 - Federal Oversight Agency

The federal oversight agency for the City is the U.S. Department of Health and Human Services.

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Honorable Members of City Council
City of Manassas, Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Specifications for Audits of Counties, Cities, and Towns*, issued by the Auditor of Public Accounts of the Commonwealth of Virginia, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of City of Manassas, Virginia, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the City of Manassas, Virginia's basic financial statements, and have issued our report thereon dated December 19, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered City of Manassas, Virginia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Manassas, Virginia's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Manassas, Virginia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Manassas, Virginia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Fredericksburg, Virginia
December 19, 2013

ROBINSON, FARMER, COX ASSOCIATES

A PROFESSIONAL LIMITED LIABILITY COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133

To the Honorable Members of City Council
City of Manassas, Virginia

Report on Compliance for Each Major Federal Program

We have audited City of Manassas, Virginia's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of City of Manassas, Virginia's major federal programs for the year ended June 30, 2013. City of Manassas, Virginia's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of City of Manassas, Virginia's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about City of Manassas, Virginia's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of City of Manassas, Virginia's compliance.

Opinion on Each Major Federal Program

In our opinion, City of Manassas, Virginia complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of City of Manassas, Virginia is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered City of Manassas, Virginia's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of City of Manassas, Virginia's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Robinson, Farmer, Cox Associates

Fredericksburg, Virginia
December 19, 2013

CITY OF MANASSAS, VIRGINIA

Schedule of Findings and Questioned Costs
 Year Ended June 30, 2013

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:
 Material weaknesses identified? No
 Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:
 Material weaknesses identified? No
 Significant deficiencies identified? None reported

Type of auditors' report issued on compliance
 for major programs: Unmodified

Any audit findings disclosed that are required to be reported
 in accordance with Section .510 (a) of OMB Circular A-133? No

Identification of major programs:

CFDA #	Name of Federal Program or Cluster
84.027/84.173	Special Education Cluster
84.010	Title I Grants to Local Educational Agencies
16.710	ARRA Public Safety Partnership and Community Policing Grants
97.044	Assistance to Firefighters Grants

Dollar threshold used to distinguish between Type A
 and Type B programs \$383,023

Auditee qualified as low-risk auditee? Yes

Section II - Financial Statement Findings

There are no financial statement findings to report.

Section III - Federal Award Findings and Questioned Costs

There are no federal award findings and questioned costs to report.

CITY OF MANASSAS, VIRGINIA

Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2013

There were no findings reported for the year ended June 30, 2013.



CITY OF MANASSAS

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