



CITY OF MANSFIELD, TEXAS  
ANNUAL REPORT 2008

**STABLE AND PROVEN RESULTS**



## STABLE AND PROVEN RESULTS

### CITY'S PLAN FOR GROWTH A STRONG FOUNDATION FOR THE WORK AHEAD

**A**s the Chief Executive Officer of the City of Mansfield for many years, it is with great pleasure that I am again able to report to our citizens on the positive financial performance and continued success of our city. The tremendous growth of Mansfield over many years coupled with a conservative financial approach has provided stability for our community as the national economic downturn impacts local communities. Our city too has felt some of the impact of the economic downturn. And, we feel for those in our citizenry who have suffered more directly.

We have seen a slowing in new residential development over the last several years, although we are still experiencing growth in the area of high-end, custom homes. Offsetting some of the decline in new housing starts has been the expansion and development of the commercial and industrial sector which has brought new valuation, and new services to our community and additional jobs.

The assessed value of commercial, industrial and residential property in the city grew 8.1 percent in 2008 or \$313 million, for a total value of \$4.2 billion. New construction accounted for 56 percent of that growth. The growth in our tax and employment base allows citizens to live, work and play in the city they call home.

Growth of retail and commercial development in Mansfield resulted in a 14.4 percent increase in sales tax revenue in 2008, a \$1.7 million increase over the previous year as new restaurants and shopping conveniences opened in the city.

With the opening of both Big League Dreams and Hawaiian Falls Water Park, Mansfield saw the birth of its family entertainment district. In 2008, four of the five new hotel projects announced were operating successfully and both Big League Dreams and Hawaiian Falls were posting high attendance during their inaugural seasons.

The city's medical district continued to be a dynamic addition to the city's local economy as Methodist Mansfield Medical Center celebrated its second year by announcing a \$34 million expansion. Meanwhile, property around the hospital drew additional medical-related businesses and retail.

Expansion and improvements in city services continued to be a priority in 2008 as the city continued to expand water and sewer service to the southeast sector, began plans to expand the water treatment plant, started construction on the expansion of

West Broad Street and discussed long-range planning for both the Mansfield Public Library and the Mansfield Parks & Recreation Department.

City leaders began negotiations on a development agreement for the South Pointe project in

southeast Mansfield that would ultimately bring more than 1,000 single-family homes, schools, parks and new roads and utilities infrastructure to the 854 acres.

By managing resources and costs and reaping the benefits of the diversified economic base built over the last 10 years, Mansfield sustained its strong performance of the past several years and saw 2008 end with a positive outlook toward the future despite the challenges ahead.

Strong leadership drives our community to succeed as city council members, volunteers and a talented group of managers and city employees work to make Mansfield all it can be. With an emphasis on expanding our local economy, building quality development and providing comprehensive community services for residents, we have maintained our positive growth position. And by dedicating our efforts toward a safe, strong and livable community, we have ensured a bright future for generations of Mansfield residents.

We take the responsibilities of building, growing and sustaining a community seriously, whether it's during the excitement and promise of tremendous growth or the uncertainty of economic challenges.



Sincerely,

Clayton Chandler  
City Manager



## STRONG LEADERSHIP

**U**nder the direction of its elected officials, management, staff and volunteers, the City of Mansfield is a community where residents can achieve success in building a business, raising a family and enjoying a high quality of life. Visionary leadership is a legacy the city has enjoyed and encouraged from its early days as a rural farming community.

The Mansfield City Council provided direction to staff in 2008 in critical areas of future residential and commercial development, gas well drilling and local and regional transportation issues. In addition to guiding staff on these issues, council



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members played important roles in regional discussions on these topics. City officials took the lead in the debate



regarding the expansion of Highway 360 in Mansfield, encouraging other local and state leaders to support the project.

Elected leaders found support from representatives on the city's boards and commission. Council members appoint board members to several specific advisory boards including Planning and Zoning Commission, the Mansfield Economic Development Corporation, the Mansfield Park Facilities Development Corporation, the Zoning Board of Adjustment and the Library Advisory Board. Board members offer recommendations to the council on issues ranging from architectural standards on housing to future park development.

Also making a significant impact in the community are non-appointed volunteers. Community and civic leaders took the lead in organizing special events that focused on downtown revitalization, environmental concerns and community



heritage. The efforts of these citizens not only made a difference in the lives of Mansfield residents but fostered a cooperative spirit that has been vital to the city's continued growth and development.

The city's strong leadership also extends to management and staff, where the city manager and top division and departments directors bring more than 150 years of total service to the City of Mansfield. Their dedication, innovation and creativity has translated in to numerous local, state and national awards in a variety of areas including park design, parks and recreation promotion, communications and marketing, library services, financial planning and economic development.





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### POSITIVE GROWTH – ECONOMIC DEVELOPMENT

In the face of a national economic downturn, Mansfield once again found success in its long-standing plan of expanding its local economy through commercial and industrial growth. New commercial development continued in 2008 as well as expansion of local industry.

The Mansfield Economic Development Corporation approved six

with a 14.4 percent increase over the previous year. The \$1.7 million increase in revenue from new restaurants and shopping opportunities benefited not only the general fund, but parks and economic development.

Mansfield's stable economic outlook also included the birth of its family entertainment district. With the opening of Big League Dreams Mansfield Sports

Park and Hawaiian Falls Water Park, the city realized its vision of creating entertainment venues that would provide both recreational opportunities for residents and visitors and bring increased revenue to the community through jobs, sales tax and hotel/motel taxes. Both venues posted high attendance during their opening seasons with Hawaiian Falls exceeding expectations with more than



new industry projects, two expansions and one business retention project in 2008 that would bring more than 400 jobs to the community. With a \$1.04 million investment by the MEDC, Mansfield saw a private sector capital investment of \$39.79 million.

The growth in retail development over the last several years allowed the city to see a continued increase in sales tax revenue in 2008,

179,000 visitors over the summer.





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### POSITIVE GROWTH – PLANNING

The explosive growth of Mansfield over the last 10 years has significantly changed the city's landscape as rooftops span over the horizon and multistory structures signal the expansion of business and industry. During this time of growth, the city has focused its planning efforts on quality, value and historic preservation.

Guided by zoning regulations and design guidelines, the City Council, Planning and Zoning Commission and staff worked with developers to ensure that new residential and commercial development met the city's strict standards on construction quality and design. Staff also worked closely with developers on landscaping and tree preservation guidelines, and for the second straight year Mansfield received its Tree City USA designation.

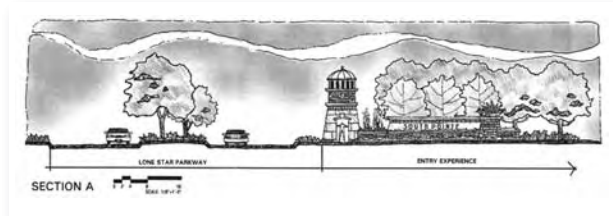
In 2008, planning officials also worked with elected leaders to amend the city's regulations and gas well drilling. Mansfield's prime location on the Barnett Shale of North Texas drew numerous natural gas companies to the community to drill. The regulations, designed to protect existing development and protect undeveloped land for future use, are reevaluated on a regular basis by the City Council as more and more gas wells are drilled throughout the city. By 2008, more than 300 specific use permits for gas well drilling had been approved in the city.

However, the city's future development wasn't the only priority for city leaders. Preserving the city's heritage



and historic downtown area became the goal of the Historic Mansfield Vision and Action Plan. With the support of the city's planning department and downtown property and business owners, an action plan was developed to assist in the preservation of the historic downtown area and the promotion of the area as a destination for new businesses and visitors.

Planning officials also worked with community leaders in drawing attention to historic downtown through special events. Two events, the Historic Mansfield Arts Festival and Historic Mansfield Music Festival, were scheduled and downtown leaders partnered with the city to hold the annual Hometown Holidays parade on Main Street.





## POSITIVE GROWTH - COMMUNITY SERVICES

**T**he exceptional quality of life found in Mansfield is reflected in the outstanding community services offered to its residents. In 2008, Mansfield citizens utilized those services more than ever before, finding a strong sense of community in traditional services such as parks and library, but also discovering the benefits of new attractions and special events.

The parks and recreation department continues to succeed in offering innovative recreational programming and



superior park facilities for residents. With the opening of Big League Dreams in March 2008 and Hawaiian Falls in May 2008, the department completed the priorities identified in the 2002 park master plan. In the first six months of operation, Big League Dreams hosted more than 1,000 tournament teams with more than 86,000 people through the gates. The first season of Hawaiian Falls saw similar success, with more than 179,000 visitors and more than 11,000 season passes sold.

Existing facilities such as McKnight

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Park East and the Mansfield Sports Complex received improvements, and plans were underway for the city's first skate park as a location was secured and concept plans completed.

Special event programming was enhanced as the Rockin' 4th of July fireworks celebration joined Night on the Town, Winter Walk and Hometown Holidays on the city-sponsored community event lineup. With thousands of attendees these special events have become notable within the community and have fostered community spirit and pride.

The Mansfield Public Library takes its role as leader in community education and literacy seriously, serving more than 60,000 residents annually, an increase of 6.7 percent in 2008. The library saw a 15.6 percent increase in the number of library cards issued and a 5.8 percent increase in materials circulated.

Programming such as Mansfield Reads!, the one-city, one-book event honored nationally, and activities geared toward youth and families, were popular among residents and provided the library with additional outreach opportunities.





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### SOLID RESULTS - PUBLIC SAFETY

**W**ith the safety of its residents its primary concern, the City of Mansfield Public Safety Division concentrated its effort in 2008 on improvements in technology, equipment and facilities.

The Mansfield Fire Department moved ahead with construction of the city's fourth fire station, located in the northwest quadrant of the city, with plans to open the facility in early 2009. The new station would dramatically improve response times for the department and offer support to stations experiencing a higher volume of calls.



Both the Mansfield Police and Fire departments benefited from the continued improvements in technology designed to keep communications between the departments open during emergency situations and improve overall



response to critical situations. New equipment, including patrol cars and ambulances, allowed public safety officers to take to the city's streets in state-of-the-art vehicles that coordinate well with the new communication technology.

In its efforts to keep communications open via technology, the Mansfield Police Department improved its website to provide more information to residents. An innovative web site designed to keep residents informed regarding registered sex offenders enhanced the data provided by the state and included mapping and photographs. The department also launched a new online service to provide residents greater access to public records and reports.

Meanwhile the fire department expanded its successful Code Red emergency notification system to offer residents severe weather alerts via telephone. The new feature coordinates with the National Weather Service to notify residents within seconds of a severe weather warning.





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### SOLID RESULTS - PUBLIC WORKS

**T**he expansion and maintenance of infrastructure is vital to any growing city as new homes are built and industries expand. The development of new roads and utilities are part of the City of Mansfield's



strategic plan designed to keep pace with the community's growth.

In 2008, the city's water and sewer program included the extension of a water transmission line along Highway 360 to serve the south and southeast segment of the city. Design work was also completed on an expansion of the city's water treatment plant and more than \$1 million was spent to improve the water and sewer system in the northwest quadrant of Mansfield. In total, more than \$3.9 million was earmarked for the water and sewer expansion and improvements.

Road repair and expansion was also a public works priority in 2008 as several major street projects were either in the design or construction phase.

Work began on the long-awaited widening of West Broad Street, as the two-lane, asphalt road was improved to a four-lane, concrete divided thoroughfare. Improvements were also made on several streets in the city's older central neighborhoods.

The city implemented a concrete repair crew to focus specifically on reducing costs on maintaining concrete roadways. Bringing the work in house saved the city more than \$400,000.

The city's continued growth and its impact on traffic were addressed by Mansfield city leaders in 2008 as they stepped up efforts to support completion of the Highway 360 South through lanes. Working jointly with neighboring cities and state officials, a commitment was



reached with the North Texas Tollway Authority to put the project on the drawing board within the next five years.



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### SOLID RESULTS - DEVELOPMENT SERVICES

**E**ven with a slowing in residential development, the city's Development Services Department still saw growth in custom homes in 2008. The city's building officials worked with the planning department as well as homebuilders to ensure the construction of high-quality residential that would offer something unique to the market.

Staff also oversaw the continued development in the city's commercial and industry segment, and the construction of several major public facilities including Big League Dreams and Hawaiian Falls.

However the focus was not just on new development. Keeping existing structures and developments in good condition was a priority for Code Compliance officers. The staff stepped up their efforts to work with homeowners and property owners to revitalize older areas of the community and encourage rehabilitation of buildings and structures



that may no longer have been up to city code.

To assist in facilitating that effort, department officials and inspectors prepared updates to the city's building codes and ordinances for city council, taking specific steps to encourage environmentally friendly construction.





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**OVERVIEW OF THE CITY OF MANSFIELD FINANCIAL CONDITION**

The City of Mansfield’s financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the city’s finances, in a manner similar to a private business. This brief overview concentrates on the government-wide financial statements only. A more comprehensive analysis and narrative about the fund financial statements and the notes to the financial statements are included in the city’s Comprehensive Annual Financial Report (see Page 12 for availability).

The government-wide financial statements distinguish functions of the city supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover their costs through user fees and charges (business-type activities).

- The governmental activities include general government, public safety, public works and cultural and recreational activities.
- The business-type services include water and sewer, the law enforcement center and drainage services.

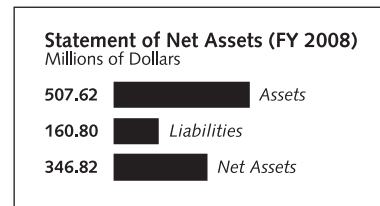
The government-wide financial statements include not only the City of Mansfield itself (known as the primary government), but also a legally separate Mansfield Economic Development Corporation (MEDC) for which the city is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government. The Mansfield Property Finance Authority and the Mansfield Park Facilities Development Corporation (MPFDC), although legally separate, function for all practical purposes as departments of the city and have been included as an integral part of the primary government.

**City of Mansfield Financial Highlights**

**Statement of Net Assets**

The statement of net assets presents information on all of the city’s assets and liabilities, with the difference between the two as net assets.

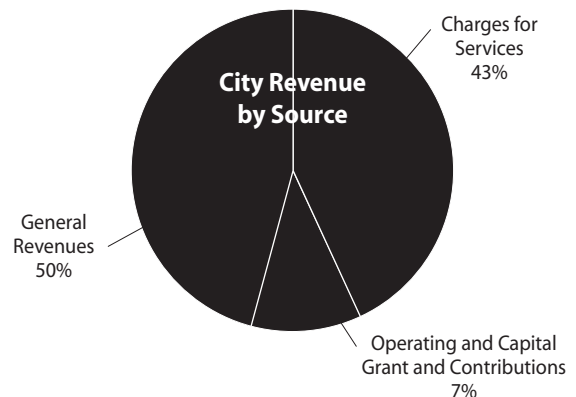
Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the city is improving or deteriorating. For fiscal year 2008, the city’s assets exceeded its liabilities by \$346,823,872 (net assets). This increased by \$11,160,968 from the fiscal year 2007 net asset position.

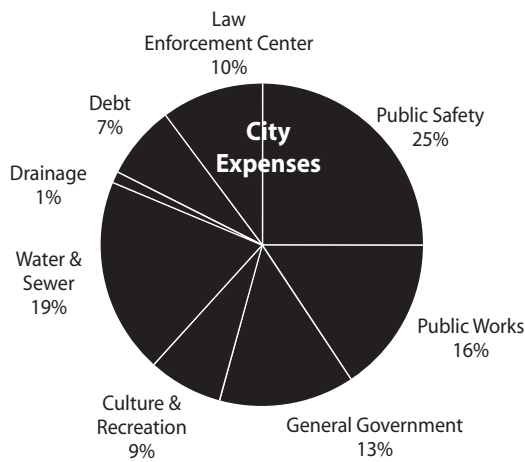


**Statement of Activities**

The Statement of Activities reflects the total revenues generated and entire costs of operating the services of the city. The Statement of Activities for the fiscal year ending September 30, 2008, reports total revenues of \$86,241,548 and total operating expenses of \$75,080,580.

City revenues consist of program revenues and general revenues. Program revenues are charges for services, as well as operating and capital contributions and grants for a specific operating activity (i.e. water and sewer, public works).





General revenues are property taxes, other taxes (i.e. sales tax and franchise tax), investment earnings, and the gain on the sale of capital assets. Operating expenses include the day-to-day expense of operating the city.

**City Revenue by Source**

**City Expenses**

**Governmental and Business-type activities**

Individually within the City of Mansfield Financial Statements, governmental activities and business-type activities are reported separately and independently. The two activities are separated because of the nature of their operating activities and the funding of their activities.

**Governmental Activities**

The general fund is the chief operating fund of the governmental activities of the city. Most of the operating revenue and expenses in the governmental activities occur within the general fund.

348.54	Assets
116.58	Liabilities
231.96	Net Assets

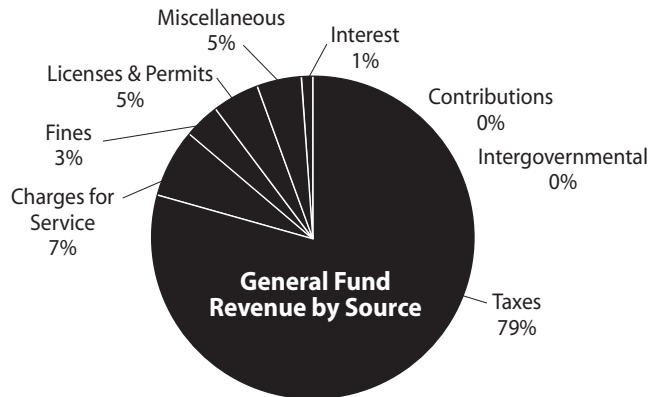
**Statement of Net Assets**

The Net Assets for the governmental activities increased \$4,927,061 in fiscal year 2008. The primary reasons for the increase are the efficient management of operating expenses and an increase in property valuations.

**Statement of Activities**

**General Fund Operating Revenues**

The city's general fund revenues increased when compared to the prior year by 7.85 percent or \$2.38 million. The main



reason for this increase was the value of new construction and real property within the City of Mansfield. The overall assessed value of the property in the city increased by \$370 million or 11.2 percent as compared to the prior year.

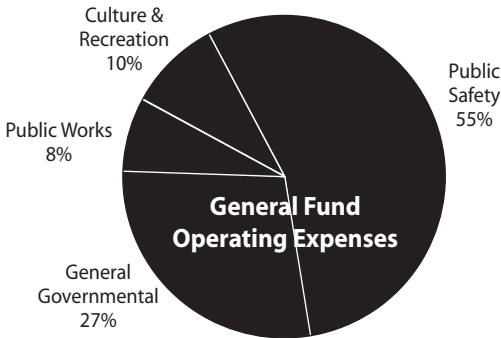
Additionally, sales tax revenue increase by 14 percent or \$886,049 compared to the prior fiscal year. Per Capita Sales Tax has increased approximately \$30 over the past several years. This is the approximate equivalent of 25 percent of the annual average tax rate over the past several years. The increase in sales tax



is attributed to the addition of new retail businesses within the city.

**General Fund Operating Expenses**

Historically over the past ten years personnel costs have averaged approximately 70 percent of the general funds



operating budget while the remaining 30 percent have been expensed for other operating costs (i.e. utilities). Per Capita, on average over the past seven years, for every 1,000 Citizens the city has employed approximately 0.6 full time employees.

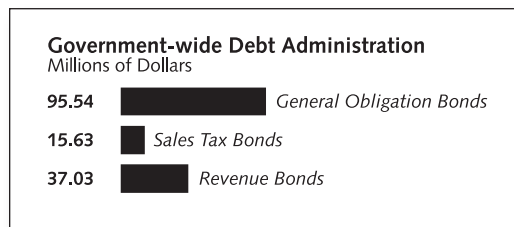
**Statement of Business-type Activities**

The city has three primary business-type activities: Water & Sewer Fund, Law Enforcement Center and a Drainage Fund.

Overall revenues of the city’s business-type activities were \$29.73 million for the fiscal year ending September 30, 2008. Expenses for the city’s business-type activities were \$23.49 million for the year, resulting in an increase in nets assets of \$6.24 million.

**Government-wide Debt Administration**

At the end of the current fiscal year, the City of Mansfield had total bonded debt outstanding of \$148,200,000. Of this



amount, \$95,540,000 comprises debt backed by the full faith and credit of the government and \$15,630,000 is revenue debt supported by a sales or transit tax. The remainder of the city’s debt represents bonds secured solely by specified revenue sources (i.e. revenue bonds).

The City of Mansfield’s total debt increased by \$5.81 million or 4.08 percent during the current fiscal year. The key factors in this increase were a \$5.1 million general obligation bond issuance for the aquatic center. There was a \$5.3 million general obligation bond issuance for street improvements. Also, the city issued \$2.99 million in Sales Tax Revenue Bonds to finance the construction and equipping of recreational facilities.

The city maintains bond ratings from three investment houses:

Underlying Ratings				
Company	General Fund Bonds	Water & Sewer Revenue Bonds	Sales Tax Revenue Bonds	Drainage Revenue Bonds
Moody's	"Aa3"	"A1"	"A1"	"A1"
Standard & Poor's	"AA"	"AA-"	"A"	"A"
Fitch	"AA-"	"AA-"	"A+"	"A+"

**Requests for Information**

*As management of the City of Mansfield, Texas we offer readers of the City of Mansfield's financial statements this narrative overview and analysis of the financial activities of the City of Mansfield for the fiscal year ended September 30, 2007. This information is not intended to be a complete statement of the City's Financial Condition. We recommend and encourage readers to consider this information as excerpts from the City of Mansfield, Texas Comprehensive Annual Financial Report. A copy of the City of Mansfield, Texas Comprehensive Annual Financial Report may be obtained at 1200 E. Broad Street, Mansfield, Texas 76063.*

**Produced by the City of Mansfield Communications & Marketing Department**

*Writer/Editor*  
Belinda Willis

*Graphic Design*  
Rick Sales

*Photography*  
Glen Ellman;  
City of Mansfield photo archives

For additional copies of this report, contact the City of Mansfield  
1200 E. Broad St. • Mansfield, Texas 76063 • 817-276-4202 • [www.mansfield-tx.gov](http://www.mansfield-tx.gov)