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**CITY OF  
WEATHERFORD**

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*Texas*

**MUNICIPAL UTILITY SYSTEM**

**ANNUAL FINANCIAL REPORT**

For The Year Ended  
September 30, 2009

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**CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
ANNUAL FINANCIAL REPORT**

**YEAR ENDED SEPTEMBER 30, 2009**

Prepared by the  
**CITY OF WEATHERFORD  
FINANCE DEPARTMENT**

***UTILITY BOARD***

**Sherry Watson, Chairman**

**Dennis Hooks, Mayor**

**Waymon Hamilton**

**Ken Davis**

**Craig Swancy**

**Therylene Helm**

**Heidi Wilder**

***CITY MANAGER***

**Jerry Blaisdell**

***ASSISTANT CITY MANAGER***

**Robert Hanna**

***ASSISTANT CITY MANAGER – UTILITIES***

**Sharon Hayes**

***DIRECTOR OF UTILITIES – ELECTRIC***

**Joe Farley**

***DIRECTOR OF UTILITIES – ENGINEERING, WATER & WASTEWATER***

**James Hotopp**

***DIRECTOR OF INFORMATION TECHNOLOGY***

**Troy Garvin**

***CHIEF FINANCIAL OFFICER***

**Janina Jewell**

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**CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
ANNUAL FINANCIAL REPORT  
YEAR ENDED SEPTEMBER 30, 2009  
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**CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM**

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# **INTRODUCTORY SECTION**

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## MESSAGE FROM THE CITY MANAGER

During the fiscal year ended September 30, 2009, the Weatherford Municipal Utility System continued to experience customer growth in the residential and commercial sectors. Single-family residential building permits increased from 164 in fiscal year 2007-08 to 172 in fiscal year 2008-09, and commercial building permits were up to 91 recorded in fiscal year 2008-09 compared to 49 during fiscal year 2007-08.

The Electric Department saw a customer increase of 131 or 1% with an annual kWh sales decrease of 3.8%.

The Electric Department also continued new infrastructure construction. During the 2008-2009 fiscal year, two residential subdivisions, two commercial subdivisions, and thirty-six commercial construction projects were completed. System improvements of existing feeders were continued to more efficiently utilize substation capacity and to build redundancy into the system. Approximately one mile of distribution feeder was upgraded on West Lake Drive, one-half of a mile of distribution feeder was upgraded on West Oak Street, and the underground electric systems in four residential subdivisions were upgraded. Also, the Railroad Substation was expanded to include two transformers and a total of eight distribution feeders.

Electric deregulation began in Texas on January 1, 2002. Still none of the 72 municipally owned electric systems in the State of Texas have opted in to the competitive market. Weatherford Electric continues to evaluate market conditions for the best services and costs for its customers. In response to the spike in natural gas prices in the summer of 2008 and the corresponding spike in electric rates, Weatherford's Mayor established a Task Force to review the operations of Weatherford Electric. The Task Force made several recommendations, but two stand out for their impact on the price of wholesale electric prices and ultimately retail electric prices. The first of the two recommendations to be discussed was the establishment of a rate stabilization fund. This fund was recommended by the Task Force and approved by the City Council on December 18, 2008. This fund allows for the averaging of the wholesale power supply costs that are passed through to the retail customers. The second Task Force recommendation was for the creation of a natural gas management policy. A policy was adopted by the Weatherford Municipal Utility Board on March 26, 2009. These two policies will allow any future wholesale power rate spikes to be averaged so that retail rates will not see the same spike as witnessed during the summer of 2008.

The Water Department saw 14.6% increase in gallons of water sold in fiscal year 2008-2009. During fiscal year 2008-2009, the water department maintenance crews installed 506 new water meters, 12 new water taps, replaced 163 water meters, 68 water services, 51 water main breaks, and 36 fire hydrants. In addition, the water department replaced the waterline in Foster Street, replaced waterline crossing I-20 and installed a waterline to serve Fire Station 4.

Several capital water projects began in FY09, which included a 24" sanitary sewer line, an 18" sanitary sewer line, a 36" waterline and a 20" waterline.

In the wastewater collection system, the wastewater maintenance crews repaired 20 wastewater services, 14 wastewater main breaks. Crews also jetted 616,150 feet of wastewater lines; inspected 5,598 feet of wastewater line, smoke tested 11,153 feet of wastewater line, responded to 380 stop-ups, 264 grinder pump malfunctions, 251 call-outs to lift stations and inspected all the grinder pumps operated by the City. In addition, the wastewater maintenance crews replaced check valves at lift station 15, replaced sewer line crossing Jack Borden Way, replaced wastewater line along Hobson Street, installed wastewater line and grinder pump station for Fire Station 4.

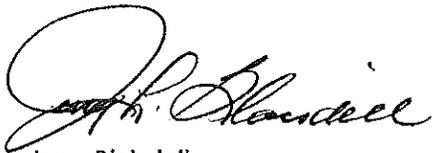
The in-house Water/Wastewater construction crew replaced over 7,955 of water and sewer mains. Some of these projects occurred along Liberty Street, Fourth Street, Madison Street, Sixth Street and Hickory Lane.

The Technical Services Department and Utility Administration provided engineering and technical support to other departments and the City. Transfers are made from other funds to cover these expenses that are shared. Future budgets will divide engineering into its own division for classification.

Public utilities are extremely capital intensive. Quality management, construction, operation, and maintenance demand a high degree of professionalism and dedication from employees and Utility Board Members. Training and development of these qualities continues to enhance teamwork and pay dividends for the ratepayers of the Weatherford Municipal Utility System. The employees are to be congratulated for their dedication to the overall development and cohesiveness of the Utility Department. The City of Weatherford values our employees and continues to invest in training that provides superior job, supervisory management, and customer service skills.

Likewise, the dedication of the Weatherford Municipal Utility Board of Trustees has also paid many dividends for the citizens of Weatherford and the Utility's ratepayers. This unselfish dedication of time and effort to make sure the Utility System, under their direction, is operated with foresight and vision has enabled the system to accommodate Weatherford's expected growth.

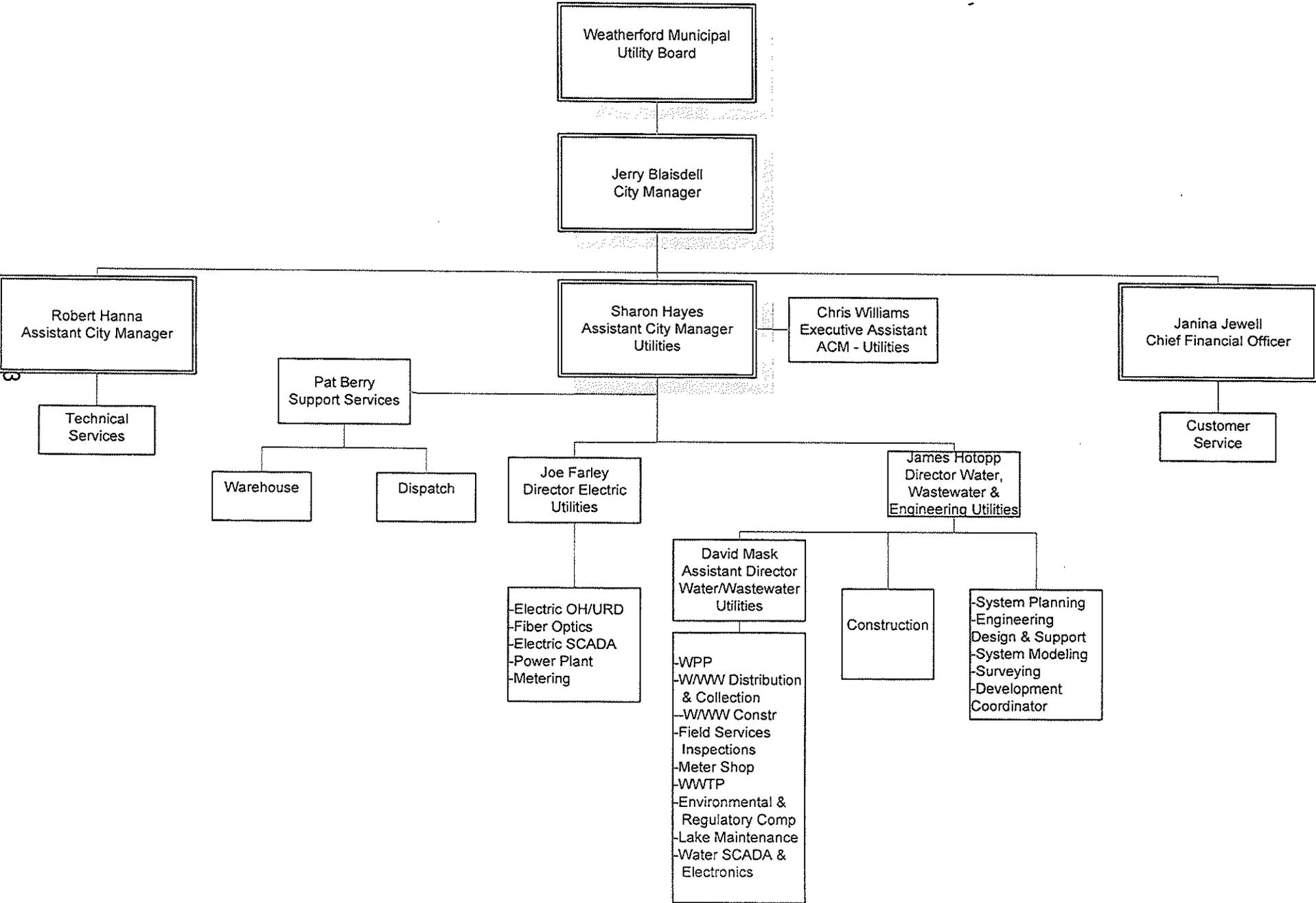
The Board's commitment to policy direction is very much appreciated.



Jerry Blaisdell  
City Manager

# Organizational Chart

Weatherford Municipal Utilities



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**CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY BOARD  
PRINCIPAL OFFICIALS  
YEAR ENDED SEPTEMBER 30, 2009**

**ELECTED  
CITY COUNCIL**

Dennis Hooks – Mayor

James Hamilton – Mayor Pro-Tem  
Council Member

Jerry Clinton – Council Member

Waymon Hamilton – Council Member

Craig Swancy – Council Member

**APPOINTED/DESIGNATED  
MUNICIPAL UTILITY BOARD**

Sherry Watson – Chairman – Appointed Public Member

Dennis Hooks – Mayor

Waymon Hamilton – Designated Council Member

Craig Swancy – Designated Council Member

Ken Davis – Appointed Public Member

Therylene Helm – Appointed Public Member

Heidi Wilder – Appointed Public Member

**SENIOR STAFF**

Jerry Blaisdell – City Manager

Robert Hanna – Assistant City Manager

Sharon Hayes – Assistant City Manager - Utilities

Janina Jewell – Chief Financial Officer

**ADVISORY/CONSULTATION**

Laura Simonds – City Secretary

Ed Zellers – City Attorney

**OPERATIONS STAFF**

Joe Farley – Director of Utilities – Electric

James Hotopp – Director of Utilities – Engineering, Water & Wastewater

Troy Garvin – Director of Information Technology

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## **FINANCIAL SECTION**

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Letter

Snow, Garrett's

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
COMPARATIVE STATEMENTS OF NET ASSETS  
SEPTEMBER 30, 2009 AND 2008

(1 of 2)

	<u>2009</u>	<u>2008</u>
<b>ASSETS</b>		
Current assets		
Unrestricted assets		
Cash and cash equivalents	\$12,698,696	\$9,466,146
Receivables		
Accounts, net of allowances for uncollectible accounts of \$340,537 in 2009 and \$232,972 in 2008	3,286,460	3,732,908
Earned but unbilled customer accounts	2,109,588	3,225,225
Other	153,788	315,927
Due from other funds	28,724	5,400
Inventory	3,870,347	4,203,355
Restricted assets		
Cash and cash equivalents		
Revenue bond debt service account	774,825	837,488
Revenue bond reserve account	1,024,652	3,504,683
Amounts held for future construction account	8,468,436	12,743,135
Water impact fee account	1,808,689	1,715,135
Wastewater impact fee account	1,024,982	999,752
Due from other funds	7,344	0
Due from government agencies	65,837	65,837
Investments		
Revenue bond reserve account	2,995,383	506,406
Amounts held for future construction account	0	1,036,581
Accrued interest	1,696	27,784
Total current assets	<u>38,319,447</u>	<u>42,385,762</u>
Noncurrent assets		
Deferred debt issuance cost	542,678	590,546
Capital assets		
Property, plant and equipment, at cost, less accumulated depreciation of \$48,894,191 in 2009 and \$45,174,533 in 2008	<u>107,596,106</u>	<u>99,838,965</u>
Total noncurrent assets	108,138,784	100,429,511
Total assets	<u>146,458,231</u>	<u>142,815,273</u>

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
COMPARATIVE STATEMENTS OF NET ASSETS  
SEPTEMBER 30, 2009 AND 2008

(2 of 2)

	<u>2009</u>	<u>2008</u>
<b>LIABILITIES</b>		
Current liabilities		
Vouchers payable	3,173,948	0
Accounts payable	304,490	3,602,329
Taxes payable	334,834	337,774
Accrued wages payable	88,989	32,637
Revenue bonds payable	2,395,417	2,200,000
Notes payable	60,397	19,617
Accrued interest payable	9,638	1,854
Due to other funds	309,508	227,384
Unearned revenue	697,189	689,567
Customer deposits	1,014,335	1,005,180
Liability for compensated absences	142,394	135,941
Payable from restricted assets		
Accounts payable and accrued liabilities	548,474	456,703
Retainage payable	303,461	48,039
Accrued interest payable	177,750	186,195
Revenue bonds payable	209,583	200,000
Miscellaneous payable	98	0
	<u>9,770,505</u>	<u>9,143,220</u>
Total current liabilities		
Noncurrent liabilities		
Notes payable	416,666	87,063
Revenue bonds payable	44,264,786	46,284,838
Liability for compensated absences	881,868	762,823
Net pension obligation	124,041	0
OPEB Liability	166,931	0
	<u>45,854,292</u>	<u>47,134,724</u>
Total noncurrent liabilities		
	<u>55,624,797</u>	<u>56,277,944</u>
Total liabilities		
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	68,220,950	64,204,358
Restricted for		
Debt service	4,794,860	4,848,577
Construction	2,833,671	2,714,887
Unrestricted	14,983,953	14,769,507
	<u>68,220,950</u>	<u>64,204,358</u>
Total net assets	<u>\$90,833,434</u>	<u>\$86,537,329</u>

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CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
COMPARATIVE STATEMENTS OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS  
FOR YEARS ENDED SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
Operating revenues		
Electric sales	\$43,696,733	\$49,023,839
Electric services	375,046	318,875
Water sales	6,167,440	6,391,809
Water pumping services	935,899	0
Water services	10,826	18,862
Wastewater services	3,914,995	3,935,498
Total operating revenues	<u>55,100,939</u>	<u>59,688,883</u>
Operating expenses		
Personal services	6,026,523	5,890,186
Contractual services	4,143,353	3,560,211
Purchased power	32,575,974	36,294,939
Materials and supplies	1,479,574	1,594,446
Depreciation & amortization	3,852,770	3,712,932
Bad debt expense	17,246	7,672
Taxes	1,883,390	1,903,775
Total operating expenses	<u>49,978,830</u>	<u>52,964,161</u>
Operating income	<u>5,122,109</u>	<u>6,724,722</u>
Nonoperating revenues (expenses)		
Net decrease in fair value of investments	(8,207)	(7,599)
Interest revenue	225,687	1,094,636
Impact fee revenue	352,451	561,958
Intergovernmental	0	240,600
Rents	773,896	684,927
Lease/Purchase Agreement	37,180	0
Miscellaneous	219,145	192,197
Interest and fiscal charges	(2,021,604)	(2,315,899)
Total nonoperating revenues (expenses)	<u>(421,452)</u>	<u>450,820</u>
Income before contributions and transfers	4,700,657	7,175,542
Capital contributions	1,820,404	689,482
Transfers in	1,000,000	0
Transfers out		
General administrative services	(813,051)	(766,944)
General discretionary	(2,411,905)	(2,423,486)
Change in net assets	4,296,105	4,674,594
Net assets, beginning of year	<u>86,537,329</u>	<u>81,862,735</u>
Net assets, end of year	<u>\$90,833,434</u>	<u>\$86,537,329</u>

CITY OF WEATHERFORD, TEXAS  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 MUNICIPAL UTILITY SYSTEM  
 FOR YEARS ENDED SEPTEMBER 30, 2009 AND 2008

(1 of 2)

	<u>2009</u>	<u>2008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from customers	\$58,690,348	\$59,955,632
Cash paid to suppliers	(40,322,640)	(42,494,059)
Cash paid to employees	(5,553,701)	(5,915,413)
	<u>12,814,007</u>	<u>11,546,160</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Transfers to other funds	(2,224,956)	(3,190,430)
	<u>(2,224,956)</u>	<u>(3,190,430)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Proceeds from sale of capital assets	15,000	83,217
Proceeds from debt issuance	690,000	0
Proceeds from developers for contributions in aid of construction	251,760	255,300
Proceeds from TXDOT loan	390,000	0
Principal payments on long-term debt	(2,490,000)	(2,300,000)
Principal payments on notes payable	(19,617)	(18,826)
Escrow payment on bond refunding	0	(185,041)
Payment for debt issuance cost	(19,337)	0
Capital expenditures	(9,417,636)	(5,304,564)
Interest paid on notes and revenue bonds	(2,246,453)	(2,421,625)
	<u>(12,846,283)</u>	<u>(9,891,539)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	251,775	1,140,114
U S Govt & Agency Securities sold	1,035,000	4,980,000
Reserve Govt Investment sold	505,000	0
Reserve Certificate of Deposit sold	3,000,000	0
U S Govt & Agency Securities purchased	0	(1,035,323)
Reserve Repurchase Agrmnt/Money Mkt purchased	(2,000,000)	0
Reserve Certificate of Deposit purchased	(4,000,602)	0
	<u>(1,208,827)</u>	<u>5,084,791</u>
Net cash provided by (used in) investing activities	<u>(1,208,827)</u>	<u>5,084,791</u>
Net increase (decrease) in cash	(3,466,059)	3,548,982
Cash and cash equivalents at the beginning of the year	<u>29,266,339</u>	<u>25,717,357</u>
Cash and cash equivalents at the end of the year	<u>\$25,800,280</u>	<u>\$29,266,339</u>

Non-cash capital contributed for 2009 and 2008 totaled \$1,568,644 and \$434,182, respectively.  
 Non-cash change in the fair value of investments for 2009 and 2008 totaled \$(4,616) and \$9,539, respectively.

CITY OF WEATHERFORD, TEXAS  
 COMPARATIVE STATEMENTS OF CASH FLOWS  
 MUNICIPAL UTILITY SYSTEM  
 FOR YEARS ENDED SEPTEMBER 30, 2009 AND 2008

(2 of 2)

	Unrestricted Current Assets	Restricted Current Assets	Statement Total
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS PER STATEMENT OF CASH FLOWS TO STATEMENT OF NET ASSETS</b>			
Cash and cash equivalents, beginning	\$9,466,146	\$19,800,193	\$29,266,339
Net increase (decrease)	<u>3,232,550</u>	<u>(6,698,609)</u>	<u>(3,466,059)</u>
Cash and cash equivalents, ending	<u>\$12,698,696</u>	<u>\$13,101,584</u>	<u>\$25,800,280</u>
		<u>2009</u>	<u>2008</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>			
Operating income		\$5,122,109	\$6,724,722
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation		3,785,565	3,646,809
Amortization		67,205	66,123
Rental and other revenue		1,367,672	1,643,319
(Increase) decrease in accounts receivable		1,562,085	(1,763,048)
(Increase) decrease in other receivables		162,139	(44,845)
(Increase) decrease in due from other funds		(23,324)	11,917
(Increase) decrease in grant receivable		0	(65,837)
(Increase) decrease in inventory		333,008	(227,555)
Increase (decrease) in accounts payable		(123,891)	1,304,966
Increase (decrease) in taxes payable		(2,940)	60,380
Increase (decrease) in accrued wages payable		56,352	(8,344)
Increase (decrease) in liability for compensated absences		125,498	(16,883)
Increase (decrease) in net pension obligation		124,041	0
Increase (decrease) in OPEB liability		166,931	0
Increase (decrease) in unearned revenue		7,622	100,336
Increase (decrease) in customer deposits		9,155	147,336
Increase (decrease) in due to other funds		<u>74,780</u>	<u>(33,236)</u>
Net cash provided by operating activities		<u>\$12,814,007</u>	<u>\$11,546,160</u>

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**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 1. Significant Accounting Policies

The City of Weatherford ("City") was chartered April 23, 1918. The City operates as a Home Rule City, under a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, water, electric and sewer utilities, sanitation, health and social services, parks and recreation, public improvements, planning and zoning and general administrative services.

The accounting policies of the City conform to generally accepted accounting principles (GAAP) applicable to governments. The following is a summary of the more significant accounting policies:

A. Reporting Entity

These financial statements present only the Municipal Utility System, a separate fund of the City of Weatherford. They are not intended to present the financial position, results of operations or cash flows of the Enterprise Funds of the City of Weatherford, as a whole.

The Municipal Utility System (the "Utility System") Board of Trustees, consisting of the Mayor, two Council members and four trustees appointed by the Council, exercises management control of the electric, water and wastewater systems that serve the City. The Trustees are appointed by the City Council. The rates for user charges and bond issuance authorizations are also approved by the Council. The Municipal Utility Fund is used to account for the operations of the City's electric distribution system, water treatment and distribution system and wastewater treatment and collection system.

B. Fund Accounting

The accounts of the Municipal Utility System are organized as enterprise funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenses. Enterprise funds are utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 1. Significant Accounting Policies - continued

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Enterprise funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net assets. Total net assets are segregated into the following categories: net assets, invested in capital assets, net of related debt; restricted; and unrestricted. Enterprise fund operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in financial statements.

Enterprise funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Unbilled receivables for electric and water utility service are recorded at year-end.

D. Capital Assets

Property, plant and equipment are recorded at cost, or, if contributed property, fair market value at the date of contribution. Depreciation is recorded on each class of depreciable property utilizing the straight-line method over the estimated useful lives of the assets.

Estimated useful lives are as follows:

Buildings	40	years
Water, electric and sewer system	40 - 60	years
Machinery and equipment	5 - 10	years

Renewals and betterments of property and equipment are capitalized, whereas normal repairs and maintenance are charged to expense as incurred. Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. Individual items with an initial cost greater than \$5,000 and with estimated useful life of at least two years following the date of acquisition are capitalized.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 1. Significant Accounting Policies – continued

D. Capital Assets - continued

Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. The City calculates capitalized interest by applying the interest rate of the debt to the weighted average construction expenditures.

E. Cash, Cash Equivalents and Investments

Cash includes amounts in demand deposits. Cash equivalents include U. S. Government Treasury and Agency Securities with stated maturities of three months or less from the date of purchase, investments in the Texas Local Governments Investment Pool and Texas Short Term Asset Reserve Program. State statutes authorize the City to invest in obligations of the U. S. Treasury, the State of Texas or its agencies; other states, counties, cities and state agencies with an "A" rating or equivalent; fully insured or collateralized bank certificates of deposit and fully collateralized direct repurchase agreements.

The City's demand deposits are covered by federal depository insurance or by collateral held by the City's agent in the City's name. The Municipal Utility Fund investments at year-end are shown below. U.S. Treasury and U.S. Government Agency securities purchased directly by the City were registered in the City's name and held by either the custodial bank or the City's broker-dealer.

<u>2009</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Texas Local Government Investment Pool	\$ 7,679,843	\$ 7,679,843
Texas Short Term Asset Reserve Program	10,116,157	10,116,157
Money Market	2,001,838	2,001,838
Certificates of Deposit	<u>994,149</u>	<u>994,149</u>
	<u>\$20,791,987</u>	<u>\$20,791,987</u>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 1. Significant Accounting Policies – continued

E. Cash, Cash Equivalents and Investments – continued

<u>2008</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Texas Local Government Investment Pool	\$11,537,063	\$11,537,063
Texas Short Term Asset Reserve Program	11,975,225	11,975,225
U. S. Treasury Bills and Notes	506,406	506,406
U. S. Government Agency Securities	<u>1,036,581</u>	<u>1,036,581</u>
	<u>\$ 25,055,275</u>	<u>\$ 25,055,275</u>

Cash Flows Presentation

For purposes of the statement of cash flows, the City considers cash, certificates of deposit and other investments with maturities of three months or less from the date of purchase to be cash and cash equivalents.

F. Inventory

The Municipal Utility System Fund inventory is valued at cost using the moving average cost method.

G. Accumulated Unpaid Vacations, Sick Leave and Other Employee Benefit Amounts

Employees are paid for up to 720 hours of unused sick leave upon retirement or annually for one-half of the accumulated sick leave in excess of 720 hours. With the exception of sick leave for employees eligible for retirement, sick leave less than 720 hours is expensed when paid. Vacation is earned in varying amounts. Unused vacation leave is carried forward from one year to the next without limit. At September 30, 2009 and 2008, the City's estimated liability for compensated absences in the Municipal Electric, Water and Wastewater Funds for the Municipal Utility System was \$1,024,262 and \$898,764, respectively.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 1. Significant Accounting Policies – continued

H. Short-Term Interfund Receivables/Payables

During the course of operations, numerous transactions occur between the Municipal Utility System and other funds of the City for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the statement of net assets.

I. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for specific future use.

J. Concentration of Credit Risk

The City grants credit to utility customers located in the City and the surrounding area.

K. Deferred Debt Issuance Cost

The deferred debt issuance cost will be amortized over the life of the related debt.

Note 2. Individual Fund Disclosures

At September 30, 2009 and 2008, interfund receivable and payable balances were as follows:

	<u>2009</u>		<u>2008</u>	
	<u>Interfund Receivables</u>	<u>Interfund Payables</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Unrestricted	\$ 28,724	\$ 309,508	\$ 5,400	\$ 227,384
Restricted	<u>7,344</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 36,068</u>	<u>\$ 309,508</u>	<u>\$ 5,400</u>	<u>\$ 227,384</u>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 3. Capital Assets

Capital assets of these funds are as follows:

	<u>2009</u>	<u>2008</u>
Municipal Utility System		
Land	\$ 2,430,140	\$ 1,678,549
Buildings	18,926,187	18,908,207
Water, wastewater, and electric system	123,143,628	117,179,887
Machinery and equipment	5,384,765	5,051,862
Construction in progress	<u>6,605,577</u>	<u>2,194,993</u>
	156,490,297	145,013,498
Accumulated depreciation	<u>(48,894,191)</u>	<u>( 45,174,533)</u>
	<u>\$107,596,106</u>	<u>\$ 99,838,965</u>

Note 4. Bonds Payable

The following is a summary of transactions affecting revenue bonds payable for the years ended September 30, 2009 and 2008:

	<u>2009</u>	<u>2008</u>
Balance, beginning of year	\$48,684,838	\$51,208,106
Debt issued	690,000	6,575,000
Original issue discount/premium amortization	(123,304)	(136,594)
Unamortized charge amortization	108,252	38,326
Debt retired	<u>(2,490,000)</u>	<u>(9,000,000)</u>
Balance, end of year	<u>\$46,869,786</u>	<u>\$48,684,838</u>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 4. Bonds Payable - continued

Bonds payable at September 30, 2009 and 2008 consist of the following individual issues:

	<u>2009</u>	<u>2008</u>
Revenue Bonds		
\$10,085,000 1996 Combined Utility System Refunding Bonds, due in annual installments through September 1, 2011, 3.30% - 5.00% net of bond discount of \$3,002 and unamortized charge of \$67,246	\$ 969,752	\$ 1,979,628
\$21,055,000 2005 Utility System Refunding Bonds, due in annual installments through September 1, 2018, 3.00% - 5.00% net of bond premium of \$753,515 and unamortized charge of \$272,029	18,781,486	19,749,847
\$20,000,000 2006 Utility System Improvement Bonds, due in annual installments through September 1, 2026, 4.00% - 5.125% net of bond premium of \$698,374	20,343,374	20,504,455
\$6,575,000 2008 Utility System Refunding Bonds, due in annual installments through September 1, 2018, 3.46% net of unamortized charge of \$109,826	6,175,174	6,450,908
\$690,000 2009 Tax Notes, due in annual installments through March 1, 2015, 3.63%	600,000	0
	<u>\$ 46,869,786</u>	<u>\$ 48,684,838</u>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 4. Bonds Payable - continued

The annual requirements to amortize the long-term debt as of September 30, 2009, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 2,605,000	\$ 2,131,361	\$ 4,736,361
2011	2,710,000	2,032,141	4,742,141
2012	2,815,000	1,926,238	4,741,238
2013	2,940,000	1,797,036	4,737,036
2014	3,090,000	1,661,851	4,751,851
2015-2019	15,690,000	6,141,959	21,831,959
2020-2024	11,570,000	2,816,312	14,386,312
2025-2026	4,450,000	344,912	4,794,912
	<u>\$45,870,000</u>	<u>\$18,851,810</u>	<u>\$64,721,810</u>

The revenue bonds are collateralized by the revenue of the combined utility system and the various special funds established by the bond ordinances. The ordinances provide that the revenue of the system is to be used first to pay operating and maintenance expenses of the system and second to establish and maintain the revenue bond funds. Any remaining revenues may then be used for any lawful purpose. The ordinances also contain provisions which, among other items, restrict the issuance of additional revenue bonds unless the special funds noted above contain the required amounts and certain financial ratios are met. The City is in compliance with these financial requirements.

Below is a summary of the various restricted asset accounts required by the bond ordinances along with the actual cash reserved as of September 30, 2009 and 2008.

	<u>2009</u>		<u>2008</u>	
	<u>Required</u>	<u>Actual</u>	<u>Required</u>	<u>Actual</u>
Reserve Fund				
Total	\$ 3,987,280	\$ 4,021,731	\$ 3,987,280	\$ 4,018,415
Bond Fund				
Total	<u>\$ 439,833</u>	<u>\$ 774,395</u>	<u>\$ 386,195</u>	<u>\$ 837,488</u>

In addition to the above, there are certain restricted asset accounts pertaining to funds set aside by the Municipal Utility Board for future construction and meter deposits.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 5. Notes Payable and Compensated Absences

The following is a summary of transactions affecting capital leases for the year ended September 30, 2009:

<u>Description and Terms</u>	<u>Balance 9-30-08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance 9-30-09</u>	<u>Due Within One Year</u>
Texas Department of Transportation May 2003, the City received a State Infrastructure Bank Loan in the amount of \$193,525. Payable in ten annual installments of \$24,098 including interest at 4.2%. For assistance in funding the relocation of the water line located in Santa Fe Drive.	\$106,680	\$ 0	\$ 19,617	\$ 87,063	\$ 20,441
Texas Department of Transportation March 2009, the City received a State Infrastructure Bank Loan in the amount of \$320,000. Payable in ten annual installments of \$39,061 including interest at 3.8%. To fund utility relocations in connection with replacement of two bridges over railroad tracks on US 180.	0	320,000	0	320,000	26,902
Texas Department of Transportation March 2009, the City received a State Infrastructure Bank Loan in the amount of \$70,000. Payable in five annual installments of \$15,504 including interest at 3.5%. For sewer line relocation along FM 51.	<u>0</u>	<u>70,000</u>	<u>0</u>	<u>70,000</u>	<u>13,054</u>
	<u>\$106,680</u>	<u>\$390,000</u>	<u>\$ 19,617</u>	<u>\$477,063</u>	<u>\$ 60,397</u>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 5. Notes Payable and Compensated Absences - continued

The following is a summary of the net change in the liability for compensated absences for the year ended September 30, 2009:

<u>Balance</u> <u>9-30-08</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>9-30-09</u>	<u>Due Within</u> <u>One Year</u>
<u>\$ 898,764</u>	<u>\$ 470,129</u>	<u>\$ 344,631</u>	<u>\$1,024,262</u>	<u>\$ 142,394</u>

Note 6. Employee's Retirement System

A. Plan Description

The City provides pension benefits for all of its eligible employees through a non-traditional, joint contributory, hybrid defined benefit plan in the state-wide Texas Municipal Retirement System (TMRS), an agent multiple-employer public employee retirement system.

TMRS issues a publically available comprehensive annual financial report that includes financial statements and required supplementary information (RSI) for TMRS; the report also provides detailed explanations of the contributions, benefits and actuarial methods and assumptions used by the System. This report may be obtained by writing to TMRS, P.O. Box 149153, Austin, TX 78714-9153 or by calling 800-924-8677; in addition, the report is available on TMRS' website at [www.TMRS.com](http://www.TMRS.com).

Benefits depend upon the sum of the employee's contributions to the plan, with interest, and the City-financed monetary credits, with interest. City-financed monetary credits are composed of three sources: prior service credits, current service credits and updated service credits. At the date the plan began, the City granted monetary credits for service rendered before the plan began (or prior service credits) of a theoretical amount at least equal to two times what would have been contributed by the employee, with interest (3% annual), prior to the establishment of the plan. Monetary credits for service since the plan began (or current service credits) are 100% of the employee's accumulated contributions. In addition, the City can grant, either annually or on an annually repeating basis, another type of monetary credit referred to as an Updated Service Credit. This monetary credit is determined by hypothetically recomputing the member's account balance by assuming that the current member deposit rate of the City (7%) has always been in effect. The computation also assumes that the member's salary has always been the member's average salary – using a salary calculation based on the 36-month period ending a year before the effective date of calculation. This hypothetical account balance is increased by 3% each year, not the actual interest credited to member accounts in previous years,

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 6. Employee's Retirement System - continued

A. Plan Description - continued

and increased by the City match currently in effect (200%). The resulting sum is then compared to the member's actual account balance increased by the actual City match and actual interest credited. If the hypothetical calculation exceeds the actual calculation, the member is granted a monetary credit (or Updated Service Credit) equal to the difference between the hypothetical calculation and the actual calculation. At retirement, the benefit is calculated as if the sum of the employee's contributions with interest and the City-financed monetary credits with interest were used to purchase an annuity.

Members can retire at ages 60 and above with 5 or more years of service or with 20 years of service regardless of age. A member is vested after 5 years. The plan provisions are adopted by the City Council, within the options available in the State statutes governing TMRS.

A summary of plan provisions for the City were as follows:

PLAN PROVISIONS

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
Total number of participating entities	821	827	833	N/A
<u>City Specific:</u>				
Employee deposit rate	7.0%	7.0%	7.0%	7.0%
Matching ratio (city to employee)	2 to 1	2 to 1	2 to 1	2 to 1
Years required for vesting	5	5	5	5
Service retirement eligibility (expressed as age/years of service)	60/5, 0/20	60/5, 0/20	60/5, 0/20	60/5, 0/20
Updated service credit	100%	100%	100%	100%
annually repeating (Yes/No)	Yes	Yes	Yes	Yes
Annuity increase to retirees	70%	70%	70%	70%

B. Funding Policy

Under the State law that governs TMRS, the contribution rate for each city is determined annually by the actuary, using the Projected Unit Credit actuarial cost method. This rate consists of the normal cost contribution rate and the prior service cost contribution rate, which is calculated to be a level percent of payroll from year to year. The normal cost contribution rate finances the portion of an active member's projected benefit allocated annually; the prior service contribution rate amortizes the unfunded (overfunded) actuarial liability (asset) over the applicable

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 6. Employee's Retirement System - continued

B. Funding Policy - continued

period for the City. Both the normal cost and prior service contribution rates include recognition of the projected impact of annually repeating benefits, such as Updated Credits and Annuity Increases.

C. Contributions

Both the employees and the City make contributions monthly. Eligible City employees are required to contribute 7 percent of their annual gross earnings. The City contributes to the TMRS Plan at an actuarially determined rate. Since the City needs to know its contribution rate in advance for budgetary purposes, there is a one-year delay between the actuarial valuation that serves as the basis for the rate and the calendar year when the rate goes into effect. For example, the January 1, 2009 contribution rate is based on the December 31, 2007 valuation results. The 2009 full rate was 18.29%; however, the City paid the authorized phase in rate of 14.54%. The actuary determines contribution rates on a calendar year basis. The City discloses the annual pension costs (which equal the required contributions) based on the calculated rate for the City's fiscal year per GAAP.

Due to the City's contribution rate being the authorized phase in rate rather than the full rate, the City has a net pension obligation. The annual pension cost and net pension obligation/ (asset) are as follows:

Annual Required Contribution (ARC)	\$ 2,931,096
Interest on Net Pension Obligation	0
Adjustment to the ARC	<u>0</u>
Annual Pension Cost (APC)	2,931,096
Contribution Made	<u>(2,441,974)</u>
Increase (decrease) in Net Pension Obligation	489,122
Net Pension Obligation/(Asset), beginning of Yr	<u>0</u>
Net Pension Obligation/(Asset), end of year	<u><u>\$ 489,122</u></u>

Fiscal Year Ending	Annual Pension Cost (APC)	Actual Contribution Made	Percentage of APC Contributed	Net Pension Obligation (Asset)
09/30/2007	\$ 2,097,604	\$ 2,097,604	100%	\$ 0
09/30/2008	2,334,704	2,334,704	100%	0
09/30/2009	2,931,096	2,441,974	83%	489,122

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 6. Employee's Retirement System - continued

C. Contributions - continued

The required contribution rates for fiscal year 2009 were determined as part of the December 31, 2006 and 2007 actuarial valuations. Additional information as of the latest actuarial valuation, December 31, 2008 also follows:

Valuation Date	12/31/2006	12/31/2007	12/31/2008
Actuarial Cost Method	Unit Credit	Projected Unit Credit	Projected Unit Credit
Amortization Method	Level Percent of Payroll	Level Percent of Payroll	Level Percent of Payroll
Remaining Amortization Period	25 years; open period	30 years; closed period	29 years; closed period
Asset Valuation Method	Amortized Cost	Amortized Cost	Amortized Cost
Actuarial Assumptions:			
Investment Rate of Return *	7.00%	7.00%	7.50%
Projected Salary Increases *	Varies by age and service	Varies by age and service	Varies by age and service
* Includes Inflation at	3.00%	3.00%	3.00%
Cost-of-Living Adjustments	N/A	2.10%	2.10%

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 6. Employee's Retirement System - continued

D. Funding Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was 61.5% funded where the Actuarial Value of Assets was \$32,648,294, the Actuarial Accrued Liability (AAL) was \$53,115,834, so the Unfunded Actuarial Accrued Liability (UAAL) was \$20,467,540. The covered payroll (annual payroll of active employees covered by the plan) was \$16,389,033, and the ratio of the UAAL to the covered payroll was 124.9%.

The schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of the plan assets is increasing or decreasing over time relative to the actuarial accrued liability of benefits.

Note 7. Other Post Employment Benefits (OPEB)

The City has implemented Governmental Accounting Standards Board (GASB) Statement No. 45, "Accounting and Financial Reporting by Employers for Post Employment Benefits Other than Pensions."

A. Retiree Health Plan

1. Plan Description

After October 2000, the City began paying for 100 percent of the premiums of health, dental and vision care for employees who retire from full-time service with the City. On March 1, 2007, the City changed this policy to only pay the medical premiums for those retirees who attain age 55 with twenty years of continuous service before retirement and meet the requirements under TMRS. On September 23, 2008, eligibility was further limited to those employees that were hired regular, full-time before October 1, 2008.

Therefore, under the existing plan, the City will pay 100% medical, dental and vision premiums for those retirees who were hired regular full-time before October 1, 2008, retire after October 1, 2008 and meet the following qualifications:

- Employed by the City of Weatherford in a full-time status for a period of at least twenty years continuously prior to retirement;
- Meet eligibility requirements under TMRS; and
- Attain minimum age 55 at retirement date

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 7. Other Post Employment Benefits (OPEB) - continued

A. Retiree Health Plan - continued

1. Plan Description – continued

The City of Weatherford will not pay any portion of medical premiums for retirees hired after October 1, 2008.

Retirees are responsible for payment of premiums for any dependent coverage. Retirement under TMRS is attainment of twenty years of service, any age OR five years of service and age 60. Only full time employees who attain age 55 with 20 years of continuous service with the City are eligible for health benefits. Employees retiring early under retirement conditions or who terminate employment are not eligible for retiree health benefits. Survivors of employees who die while actively employed are not eligible for retiree health care benefits. Employees who retire under a disability retirement must meet the eligibility requirements stated above to be eligible for health care benefits. Spouses and the dependents of retired employees are eligible to continue health care, dental and vision benefits or Medicare Supplement with payment of 100% of premiums, until death of retiree. Upon death of retiree, all benefits cease. Retirees are required to enroll in Medicare Part A and B when eligible. Retiree pays full Medicare premiums with the City of Weatherford paying the costs of the Medicare Supplement policy for retiree. The City does not offer life insurance coverage for retirees or their dependents. Retirees who decide to opt-out of the health care plan are not eligible to opt back.

2. Funding Policy

The City's annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance within the parameters of GASB Statement No. 45. The ARC represents an amount that is projected to recognize the normal cost each year and the amortization of any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The City had its first OPEB actuarial valuation performed for the fiscal year beginning October 1, 2008 as required by GASB. The City's annual OPEB cost for the fiscal year ending September 30, 2009, is as follows:

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 7. Other Post Employment Benefits (OPEB) - continued

A. Retiree Health Plan - continued

2. Funding Policy - continued

Annual required contribution	\$ 920,094
Interest on OPEB obligation	0
Adjustment to ARC	<u>0</u>
Annual OPEB cost (expense) end of year	920,094
Net estimated employer contributions	<u>(302,796)</u>
Increase in net OPEB obligation	(617,298)
Net OPEB obligation – as of beginning of the year	<u>0</u>
Net OPEB obligation (asset)– as of end of year	<u><u>\$(617,298)</u></u>

3. Funding Status and Funding Progress

The funded status of the City's retiree health care plan, under GASB Statement No. 45 as of December 31, 2008 is as follows:

Actuarial Valuation Date as of <u>December 31</u>	Actuarial Value of <u>Assets (a)</u>	Actuarial Accrued <u>Liability (AAL) (b)</u>	Unfunded AAL (UAAL) <u>(b-a)</u>	Funded Ratio <u>(a/b)</u>
2008	\$ 0	\$10,339,130	\$10,339,130	0%

Under the reporting parameters, the City's retiree health care plan is 0% funded with an estimated actuarial accrued liability exceeding actuarial assets by \$10,339,130 at December 31, 2008.

As of September 30, 2009, the City has internally funded, through designated fund balance/retained earnings, amounts sufficient to cover the Net OPEB Obligation cost to date.

4. Actuarial Methods and Assumptions

The Projected Unit Credit actuarial cost method is used to calculate the GASB ARC for the City's retiree health care plan. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The projected unit credit method then provides for a systematic recognition of the cost of these anticipated payments. The yearly ARC is computed to cover the cost of benefits being earned by covered

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 7. Other Post Employment Benefits (OPEB) - continued

A. Retiree Health Plan - continued

4. Actuarial Methods and Assumptions - continued

members as well as to amortize a portion of the unfunded accrued liability.

Projections of health benefits are based on the plan as understood by the City and include the types of benefits in force at the valuation date and the pattern of sharing benefit costs between the City and the City's employees to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Significant methods and assumptions were as follows:

*Actuarial Methods and Assumptions*

Investment rate of return	4.5%, net of expenses
Actuarial cost method	Projected Unit Credit Cost Method
Amortization method	Level as a percentage of payroll
Growth Rate	3.0% per annum

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status and the annual required contributions of the City's retiree health care plan are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. The required schedule of funding progress, presented as Required Supplementary Information following the notes to the financial statements, provides multi-year trend information that shows whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

B. Supplemental Death Benefits Plan for Retirees

1. Plan Description

The City participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 7. Other Post Employment Benefits (OPEB) – continued

B. Supplemental Death Benefits Plan for Retirees - continued

1. Plan Description – continued

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other post employment benefit," or OPEB.

<b>Weatherford Offers SDBF for:</b>	<b>Plan Year 2008</b>	<b>Plan Year 2009</b>
Active Employees	Yes	Yes
Retirees	Yes	Yes

2. Funding Policy

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

3. Contributions

Contributions are made on a monthly basis on the covered payroll of employee members of the City.

**City of Weatherford Schedule of Contribution Rates:  
(RETIREE – Only portion of the rate)**

<u>Plan/Calendar Year</u>	<u>Annual Required Contribution (ARC)</u>	<u>Actual Contribution</u>	<u>Percentage of ARC Contributed</u>
2006	0.04%	0.04%	100.0%
2007	0.05%	0.05%	100.0%
2008	0.05%	0.05%	100.0%

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 8. Risk Management

The City is exposed to various risks of loss related to theft or damage of assets, errors and omissions, injuries to employees and natural disasters. These risks are covered by the City's participation in the Texas Municipal League Intergovernmental Risk Pool (TMLIRP) for liability, property, and workers' compensation, and in the Intergovernmental Employee Benefits Pool (TMLIEBP) for employee health insurance. These are self-sustaining risk pools operated on a state-wide basis for the benefit of several hundred Texas cities and other public entities. The City pays annual premiums to the TMLIEBP, which retains risk of loss up to \$3,000,000 and obtains independent coverage for losses in excess of that amount. Monthly premiums are paid to the TMLIEBP, which retains risk of loss up to \$500,000 per individual and obtains independent coverage for losses in excess of that amount.

The City retains no risk except for the deductible amounts as shown below:

<u>Type of Coverage</u> <u>Deductible</u>	<u>Limit Per</u>		<u>Annual</u>
	<u>Occurrence</u>	<u>Aggregate</u>	<u>Aggregate</u>
General Liability	\$ 2,000,000	\$ 4,000,000	\$ 2,500
Law Enforcement Liability	\$ 2,000,000	\$ 4,000,000	\$ 2,500
Errors & Omissions Liability	\$ 1,000,000	\$ 2,000,000	\$25,000
Auto Liability	\$ 2,000,000	N/A	\$ 2,500
Auto Physical Damage	ACV*	N/A	\$ 1,000
Real & Personal Property**	\$53,691,332	\$53,691,332	\$ 2,500
Mobile Equipment*	\$ 1,501,167	\$ 1,501,167	\$ 2,500
Boiler & Machinery	\$ 100,000	N/A	\$10,000
Sewage Backup	\$ 50,000	N/A	\$ 1,000

\*Actual Cash Value

\*\*Blanket Limit

There have been no reductions in coverage from the coverage in the prior year, and there have been no settlements that exceeded coverage in the current or past three fiscal years. On October 1, 2010, the City's insurance deductibles increased significantly from prior years.

Note 9. Contingencies

There are various lawsuits pending in which the City is involved. In the opinion of legal counsel and City management, the settlement of these lawsuits will not have a material adverse effect on the City's financial position.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 10. Other Long-Term Commitments

The City owns and operates its own electric distribution system and purchases all of its power from a wholesale supplier with the exception of small amounts generated by City-owned gas/diesel-fired generators during emergencies.

In November 2007, the City signed a five-year agreement with AEP Energy Partners, Inc. (AEP) beginning January 1, 2008. Under terms of the contract, the City agreed to purchase the full requirements for its retail customer base. The contract assumes normal retail growth and, subject to the agreement of both parties, can be amended to include requirements in excess of normal growth. During the Winter/Spring of 2008, energy congestion charges exceeded expectations of this contract so the City and AEP negotiated a new contract. This contract, which removed the energy congestion charges from a 40% coal generation in the west zone, is now based on natural gas rates and generation. This was signed May 16, 2008, with an effective date of May 16, 2008.

In an effort to stabilize rates, the City has begun to lock in gas rates for extended periods of time. On September 30, 2009, no rates had been locked in further out than the upcoming fiscal year.

During the years ended September 30, 2009 and 2008, the total KWH's purchased, total cost and cost per KWH were as follows:

<u>2009</u>			
<u>Power Supplier</u>	<u>KWH Purchased</u>	<u>Total Cost</u>	<u>Cost per KWH</u>
American Electric Power	<u>357,185,312</u>	<u>\$32,574,914</u>	<u>\$ .0912</u>

<u>2008</u>			
<u>Power Supplier</u>	<u>KWH Purchased</u>	<u>Total Cost</u>	<u>Cost per KWH</u>
American Electric Power	<u>368,904,809</u>	<u>\$36,294,939</u>	<u>\$ .0984</u>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 11. Construction and other Significant Commitments

On March 20, 2008, the Municipal Utility Board of Trustees approved a contract with Landmark Structures in the amount of \$1,595,000 for the West Park elevated storage tank. This project is being funded with utility revenue bond funds and is scheduled for completion in April 2010. As of September 30, 2009, work completed and billed totaled \$1,592,000.

On February 26, 2009, the Municipal Utility Board of Trustees approved a contract with Circle "C" Construction Co. in the amount of \$923,270 for a 24" sanitary sewer line from Interstate 20 to the wastewater treatment plant. This project is being funded with utility revenue bond funds and is scheduled for completion in January 2010. As of September 30, 2009, work completed and billed totaled \$654,952.

On December 18, 2008, the Municipal Utility Board of Trustees approved a contract with Gilco Contracting in the amount of \$358,285 for an 18" sanitary sewer line from Interstate 20 to Highway 171 (BB Fielder Rd.). This project is being funded with utility revenue bond funds and is scheduled for completion in January 2010. As of September 30, 2009, work completed and billed totaled \$165,609.

On June 25, 2009, the Municipal Utility Board of Trustees approved a contract with Utilitex Construction, LLP in the amount of \$864,330 for the 20" water line construction of segment A-1. This project is being funded with utility revenue bond funds and is scheduled for completion in March 2010. As of September 30, 2009, work completed and billed totaled \$344,830.

On April 30, 2009, the Municipal Utility Board of Trustees approved a contract with Wright Construction Co., Inc. in the amount of \$1,292,408 for a 36" water line extension at the water purification plant. This project is being funded with utility revenue bond funds and is scheduled for completion in April 2010. As of September 30, 2009, work completed and billed totaled \$579,131.

No other major construction or significant commitments of a general nature were outstanding as of September 30, 2009.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
NOTES TO FINANCIAL STATEMENTS**

Note 12. Accounting Changes

Two statements for the Governmental Accounting Standards Board (GASB) were effective for the City in the fiscal year ending September 30, 2009.

The GASB has issued Statement No. 45, "Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pension," which provides guidance on all aspects of OPEB reporting by employers. As discussed in detail in Note 7, the City has implemented this Statement as of September 30, 2009.

The GASB has issued Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations," which provides guidance on how to calculate and report the costs and obligations associated with pollution cleanup efforts. The City has no obligation events requiring pollution remediation at September 30, 2009, and thus, it is not affected by this statement.

**CITY OF WEATHERFORD  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF PENSION FUNDING PROGRESS - TMRS PLAN**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/03	\$ 23,010,999	\$ 32,016,722	\$ 9,005,723	71.9%	\$ 11,706,313	76.9%
12/31/04	\$ 25,834,733	\$ 34,573,179	\$ 8,738,446	74.7%	\$ 12,620,432	69.2%
12/31/05	\$ 26,887,441	\$ 36,431,860	\$ 9,544,419	73.8%	\$ 13,188,951	72.4%
12/31/06	\$ 29,932,522	\$ 40,427,681	\$ 10,495,159	74.0%	\$ 14,041,584	74.7%
12/31/07 *	\$ 32,463,128	\$ 52,144,117	\$ 19,680,989	62.3%	\$ 15,408,514	127.7%
12/31/08	\$ 32,648,294	\$ 53,115,834	\$ 20,467,540	61.5%	\$ 16,389,033	124.9%

The Schedule of Funding Progress summarizes the actuarial value of the plan's assets and actuarial accrued liability as of December 31, 2008 and each of the five preceding calendar years. The data presented in the schedule were obtained annually from TMRS and were based upon the annual actuarial valuation for the years represented. The City is financially responsible for its own portion of the plan. Therefore, the numbers shown above reflect only the condition of the City's plan.

The schedule is presented to provide a consistent basis for measuring the plan's annual progress toward funding its actuarial accrued liability in accordance with its actuarial funding method. The primary measure of funding progress is the plan's funded ratio (i.e. actuarial value of assets expressed as a percentage of the actuarial accrued liability). An increase in the funded ratio indicates improvement in the plan's ability to pay all projected benefits as they come due. The plan is fully funded if the funded ratio is greater than or equal to 100%. During the year ended December 31, 2008, the plan's funded ratio dropped to 61.5%.

The Schedule of Funding Progress also discloses the relationship between the plan's covered payroll (i.e. all elements included in compensation paid to active members on which contributions are based) and the unfunded actuarial accrued liability ("UAAL"). This relationship, expressed as a ratio, is a measure of the significance of the UAAL relative to the capacity to pay all contributions required to fund the liability. During the year ended December 31, 2008, the plan's ratio of the UAAL to its covered payroll decreased to 124.9%.

For a complete description of the Employees Retirement System, see Note 6 in the accompanying notes to the financial statements.

**\*Change in the Actuarial Cost Method from Traditional Unit Credit to Projected Unit Credit**

Since its inception, TMRS has used the Unit Credit actuarial funding method. This method accounts for liability accrued as of the valuation date, but does not project the potential future liability of provisions adopted by a city. Two-thirds of the cities participating in TMRS have adopted the Updated Service Credit and Annuity increases provisions on an annually

**CITY OF WEATHERFORD  
REQUIRED SUPPLEMENTARY INFORMATION**

**\*Change in the Actuarial Cost Method from Traditional Unit Credit to Projected Unit Credit - continued**

repeating basis. For the December 31, 2007 valuation, the TMRS Board determined that the Projected Unit Credit (PUC) funding method should be used, which facilitates advance funding for future updated service credits and annuity increases that are adopted on an annually repeating basis. In addition, the Board also adopted a change in the amortization period from a 25-year "open" to a 25-year "closed" period. TMRS Board of Trustee rules provide that, whenever a change in actuarial assumptions or methods results in a contribution rate increase in an amount greater than 0.5%, the amortization period will be increased to 30 years, unless a city requests that the period remain at 25 years. Weatherford has chosen the 30 year amortization. For cities with repeating features, which Weatherford has, these changes would likely result initially in higher required contributions and lower funded ratios; however, the funded ratio should show steady improvement over time. To assist in this transition to higher rates, the Board also approved an eight-year phase-in period, which will allow cities the opportunity to increase their contributions gradually (approximately 12.5% each year) to their full rate (or their required contribution rate).

**CITY OF WEATHERFORD  
REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF OPEB FUNDING PROGRESS - RETIREE HEALTH PLAN**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability* (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll** (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08	\$ 0	\$ 10,339,130	\$ 10,339,130	0.0%	\$ 6,311,246	163.80%

\* As of December 31, 2008, the date of the actuarial valuation.

\*\* Annual covered payroll is the payroll related to those grandfathered employees who will be able to retire and continue health coverage at a subsidized premium.

For a complete description of the OPEB – Retiree Health Plan, see Note 7 in the accompanying notes to the financial statements.

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## **CAPITAL ASSETS**

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CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SCHEDULES OF CAPITAL ASSETS  
SEPTEMBER 30, 2009 AND 2008

	<u>2009</u>	<u>2008</u>
		,
Land	\$2,430,140	\$1,678,549
Buildings and improvements	18,926,187	18,908,207
Other improvements	123,143,628	117,179,887
Machinery and equipment	5,384,765	5,051,862
Construction in progress	<u>6,605,577</u>	<u>2,194,993</u>
	156,490,297	145,013,498
Less accumulated depreciation	<u>(48,894,191)</u>	<u>(45,174,533)</u>
	<u>\$107,596,106</u>	<u>\$99,838,965</u>

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SCHEDULE OF CHANGES IN CAPITAL ASSETS  
BY FUNCTION AND ACTIVITY  
YEAR ENDED SEPTEMBER 30, 2009

Function and Activity	Balance 09/30/2008	Additions	Deletions	Balance 09/30/2009
Administration	\$5,108,336	\$28,253	(\$14,387)	\$5,122,202
Water production	24,945,963	116,441	0	\$25,062,404
Water distribution	42,532,939	5,531,887	(88,433)	\$47,976,393
Wastewater	30,992,266	2,053,415	0	\$33,045,681
Electric production	1,192,893	0	0	\$1,192,893
Electric distribution	<u>40,241,101</u>	<u>3,930,418</u>	<u>(80,795)</u>	<u>\$44,090,724</u>
Total capital assets	<u>\$145,013,498</u>	<u>\$11,660,414</u>	<u>(\$183,615)</u>	<u>\$156,490,297</u>

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SCHEDULE OF CAPITAL ASSETS BY FUNCTION AND ACTIVITY  
SEPTEMBER 30, 2009

<u>Function and Activity</u>	<u>Total</u>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Other Improvements</u>	<u>Machinery and Equipment</u>	<u>Construction in Progress</u>
Administration	\$5,122,202	\$326,764	\$2,767,323	\$1,052,970	\$975,145	\$0
Water production	25,062,404	1,055,502	12,534,984	11,111,132	360,786	0
Water distribution	47,976,393	854,643	55,619	41,215,524	720,749	5,129,858
Wastewater	33,045,681	151,518	3,231,643	27,249,516	937,285	1,475,719
Electric production	1,192,893	11,333	336,618	13,203	831,739	0
Electric distribution	<u>44,090,724</u>	<u>30,380</u>	<u>0</u>	<u>42,501,283</u>	<u>1,559,061</u>	<u>0</u>
Total capital assets	<u>\$156,490,297</u>	<u>\$2,430,140</u>	<u>\$18,926,187</u>	<u>\$123,143,628</u>	<u>\$5,384,765</u>	<u>\$6,605,577</u>

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**STATISTICAL SECTION**  
**(Unaudited)**

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CITY OF WEATHERFORD, TEXAS  
 PLEDGED-REVENUE COVERAGE  
 LAST TEN FISCAL YEARS  
 (Unaudited)

† Utility System Revenue Bonds

Fiscal Year	Gross Revenues (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
1999/00	\$ 29,656,242	\$ 20,962,060	\$ 8,694,182	\$ 1,605,000	\$ 2,204,724	2.28%
2000/01	34,262,541	25,770,164	8,492,377	1,640,000	2,130,049	2.25
2001/02	29,730,212	20,509,421	9,220,791	1,725,000	2,049,184	2.44
2002/03	34,839,032	25,867,740	8,971,292	1,795,000	1,977,878	2.38
2003/04	35,042,210	26,856,979	8,185,231	1,870,000	1,901,654	2.17
2004/05	42,666,318	32,453,744	10,212,574	1,955,000	1,820,361	2.71
2005/06	50,133,799	39,001,632	11,132,167	2,035,000	2,089,058	2.70
2006/07	47,313,004	37,605,675	9,707,329	2,215,000	2,495,105	2.06
2007/08	60,783,520	49,251,229	11,532,291	2,300,000	2,408,986	2.45
2008/09	55,326,626	46,126,060	9,200,566	2,400,000	2,222,336	1.99

Notes: Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

(1) Total operating revenues plus interest.

(2) Total operating expenses excluding depreciation and amortization.

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SCHEDULE OF ELECTRIC SALES  
LAST TEN FISCAL YEARS  
(Unaudited)

<u>Year Ended September 30</u>	<u>Power Sold (KWHR)</u>	<u>Daily Average (KWHR)</u>	<u>System Peak (KW)</u>
2000	265,524,531	727,464	65,746
2001	279,482,773	765,706	64,300
2002	273,997,234	750,677	68,419
2003	289,085,021	792,014	73,205
2004	289,880,920	794,194	71,857
2005	315,001,959	863,019	78,273
2006	338,176,662	926,511	82,721
2007	334,246,819	915,745	81,859
2008	354,818,755	972,106	82,317
2009	* 341,457,244	** 935,499	*** 83,385
*	28.6%	Increase since 2000 (KWHR)	
**	28.6%	Increase since 2000 (KWHR)	
***	26.8%	Increase since 2000 (KW)	

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SCHEDULE OF RETAIL WATER SALES  
LAST TEN FISCAL YEARS  
(Unaudited)

<u>Year Ended September 30</u>	<u>Water Sold (1,000 Gallon)</u>	<u>Daily Average (1,000 Gallon)</u>	<u>Peak Day (1,000 Gallon)</u>
2000	1,039,822	2,848	6,762
2001	1,010,513	2,769	7,478
2002	978,640	2,681	6,700
2003	1,043,244	2,858	7,076
2004	983,680	2,695	5,951
2005	1,115,086	3,055	7,058
2006	1,464,155	4,011	8,289
2007	1,117,941	3,063	7,264
2008	1,281,104	3,510	7,991
2009	* 1,258,075	** 3,447	*** 8,191

\* 21.0% Increase since 2000  
 \*\* 21.0% Increase since 2000  
 \*\*\* 21.1% Increase since 2000

19,000 pop. - 149.89 gals per day per person (2000)  
 26,650 pop. - 129.34 gals per day per person (2009)

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SCHEDULE OF WASTEWATER SALES  
LAST TEN FISCAL YEARS  
(Unaudited)

<u>Year Ended September 30</u>	<u>Wastewater Treated (1,000 Gallon)</u>	<u>Daily Average (1,000 Gallon)</u>	<u>Peak Day (1,000 Gallon)</u>
2000	765,163	2,096	4,427
2001	868,524	2,380	5,545
2002	744,423	2,040	4,092
2003	846,935	2,320	3,870
2004	886,695	2,429	7,055
2005	790,227	2,165	5,544
2006	772,941	2,118	3,758
2007	811,311	2,223	5,308
2008	758,813	2,079	4,083
2009	* 706,666	** 1,936	*** 4,307

\* -7.6% Decrease since 2000  
 \*\* -7.6% Decrease since 2000  
 \*\*\* -2.7% Decrease since 2000

19,000 pop. - 110.31 gals per day per person (2000)  
 26,650 pop. - 72.64 gals per day per person (2009)

CITY OF WEATHERFORD, TEXAS  
 MISCELLANEOUS STATISTICS  
 September 30, 2009  
 (Unaudited)

Date of incorporation	January 2, 1858
Form of government	Council/Manager
Number of full-time employees (excluding police and fire):	247
Area in square miles	26.65
Facilities and Services	
Miles of streets	163.68
Number of street lights	1,578
Culture and Recreation:	
Public libraries	1
Total library holdings	98,596
Community centers	2
Parks	10
Park acreage	300
Swimming pools	1
Tennis courts	3
Soccer fields	8
Softball and baseball fields	10
Multi-purpose fields and courts	9
Fire protection:	
Number of stations	4
Number of paid fire personnel and officers	51
Number of trucks	16
Number of calls answered	3,897
Police protection:	
Number of stations	1
Number of police personnel and officers	77
Number of patrol units	22
Number of law violations:	
Arrests	1,604
Violations other than parking	7,823
Parking violations	114

CITY OF WEATHERFORD, TEXAS  
 MISCELLANEOUS STATISTICS  
 September 30, 2009  
 (Unaudited)

Facilities and Services - continued

Sanitary Sewer System:	
Miles of sanitary sewers	192
Number of treatment plants	1
Number of service connections	9,660
Daily average treatment in gallons	2,141,000
Permitted daily capacity of treatment plant in gallons	4,500,000
Water System:	
Miles of water mains	249
Number of service connections	10,507
Number of fire hydrants	1,244
Daily average consumption in gallons	3,767,000
Maximum daily capacity of plant in gallons	14,000,000
Total water storage capacity	7,600,000
Annual water sales in gallons	1,275,433,000
Electric Distribution System:	
Miles of distribution lines	313
Number of service connections	13,297
Total system peak demand (KW)	83,385
Annual kilowatt-hour sales (KWH)	341,457,244
Other Community Facilities:	
Education:	
Number of elementary schools	7
Number of elementary school instructors	277
Number of secondary schools	4
Number of secondary school instructors	231
Number of community colleges	1
Hospitals:	
Number of hospitals	1
Number of patient beds	99

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SERVICE RATE SCHEDULES  
As of September 30, 2009  
(Unaudited)

**ELECTRIC RATES - (Effective October 1, 2002 - Ordinance 2002-35)**

Residential	\$ 4.25 customer charge \$.0750 per KWH May - October \$.0690 per KWH November - April
Small General Service (Demand does not exceed 20)	\$16.00 customer charge plus \$.0765 per KWH
Large General Service - 1 (Demand 20 - 200)	\$21.00 customer charge \$ 3.25 per KW demand \$.0605 per KWH
Large General Service - 2 (Demand 200 - 1000 KVA)	\$22.25 customer charge \$ 2.55 per KVA demand \$.0565 per KWH \$.0545 per KWH (if primary metered)
Large General Service - 3 (Demand 1000 KVA or more)	\$22.25 customer charge \$ 8.10 per KVA demand in excess of 10 KVA \$.0860 per KWH for first 2500 KWH \$.0520 per KWH for next 3500 KWH** \$.0260 per KWH for all additional KWH

\*\* Add 215 KWH per KVA of demand in excess of 10 KVA

LGS-1, LGS-2 and LGS-3 customers are subject to minimum KW demand billing equal to 75% of highest demand billed within last 12 months.

Church/School	\$16.00 customer charge \$ 2.25 per KW demand \$.0645 per KWH
Municipal	\$12.25 customer charge \$.0665 per KWH
MV Lighting	\$10.00 customer charge

Power cost adjustment factor (PCAF) - The energy charges stated in all rate schedules for the current billing month will be increased or decreased by the amount by which the average cost of purchased power plus production costs per kilowatt hour sold for the previous month exceeds \$0.0400.

CITY OF WEATHERFORD, TEXAS  
MUNICIPAL UTILITY SYSTEM  
SERVICE RATE SCHEDULES  
As of September 30, 2009  
(Unaudited)

**WATER RATES**

**RESIDENTIAL WATER CUSTOMER - (Effective October 1, 2006 - Ordinance 220-2006-37)**

Customer Charge (minimum)	\$ 8.55
Per Cu. Ft. (0-1,000)	\$ 0.0265
Per Cu. Ft. (1,001-3,500)	\$ 0.0330
Per Cu. Ft. (3,501-5,000)	\$ 0.0415
Per Cu. Ft. (all over 5,000)	\$ 0.0500

**RURAL WATER CUSTOMER - Westridge/Southcrest Subdivisions  
(Effective October 1, 2008 - Ordinance 381-2008-56)**

Customer Charge (minimum)	\$ 8.55
Per Cu. Ft. (0-1,000)	\$ 0.0425
Per Cu. Ft. (1,001-3,500)	\$ 0.0490
Per Cu. Ft. (3,501-5,000)	\$ 0.0575
Per Cu. Ft. (all over 5,000)	\$ 0.0660

**COMMERCIAL RATES - (Effective October 1, 2006 - Ordinance 220-2006-37)**

Customer Charge (minimum)	\$ 12.40
Per Cu. Ft.	\$ 0.0300

**OFFSITE COMMERCIAL / INDUSTRIAL - (Effective April 1, 2007 - Ordinance 242-2007-08)**

Fire Hydrant Meters

Customer Charge	\$ 15.75
Per Cu. Ft. (all)	\$ 0.0600

**WASTEWATER RATES (Effective October 1, 2006 - Ordinance 221-2006-38)**

**RESIDENTIAL RATES**

Customer Charge (minimum)	\$ 12.35
Cu. Ft. Included in Minimum	400
Per Cu. Ft. > 400 CF (Maximum Billed - 2,000 CF)	\$ 0.0420

Residential wastewater volume based on lower month's actual use or average of water billed during months of Dec., Jan., and Feb.

**COMMERCIAL RATES**

Customer Charge (minimum)	\$ 17.55
Cu. Ft. Included in Minimum	400
Per Cu. Ft. > 400 CF	\$ 0.0360

Commercial volume based on percent of actual water billed each month.

**CAPITAL PROJECT SECTION**  
**(Unaudited)**

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**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
September 30, 2009**

**MAJOR CAPITAL PROJECTS SUMMARY  
FOR THE PERIOD 10/01/05 - 9/30/09  
(Unaudited)**

	PROJECT BUDGET	BALANCE 09/30/2008	FISCAL YEAR 2008-2009	BALANCE 09/30/2009
<b><u>REVENUES</u></b>				
2009 Tax Notes				
Sales of Bonds	\$ 690,000.00	-	\$ 690,000.00	\$ 690,000.00
Bond Issuance Costs	(23,000.00)	-	(23,000.00)	(23,000.00)
2006 Revenue Bond Funds				
Sale of Bonds	20,000,000.00	\$ 20,000,000.00	-	20,000,000.00
Original Issue Premium		835,310.45	-	835,310.45
Bond Issuance Costs	-	(358,233.80)	915.30	(357,318.50)
Change in Fair Value of Investments	-	858.04	(1,581.48)	(723.44)
Interest Earnings	-	1,676,155.19	96,045.59	1,772,200.78
EPA Grant Funds (Elevat. Storage Tank)	-	240,600.00	-	240,600.00
Prior Funding Sources				
Utility Revenues	523,342.00	523,342.03	-	523,342.03
1999 Revenue Bond Funds	905,894.00	905,894.18	-	905,894.18
Capitalized Interest - 1999 Bonds	20,952.00	25,716.03	-	25,716.03
Capitalized Interest - 2006 Bonds	-	158,242.98	-	158,242.98
<b>TOTAL REVENUES</b>	<b>\$ 22,117,188.00</b>	<b>\$ 24,007,885.10</b>	<b>\$ 762,379.41</b>	<b>\$ 24,770,264.51</b>
<b><u>PROJECT EXPENDITURES</u></b>				
Railroad Substation	\$ 1,567,000.00	\$ -	\$ 1,178,008.43	\$ 1,178,008.43
Water Purification Plant Expansion	6,045,000.00	6,173,464.65	-	6,173,464.65
Elevated Water Tank & Lines	2,797,250.00	2,180,231.88	1,882,868.33	4,063,100.21
Parallel Treated Water Line	9,035,000.00	977,492.32	2,168,199.07	3,145,691.39
Oversized Line to PCWSC	365,075.00	-	-	-
Parallel Sewer Line-S Main to WWTP	1,700,000.00	127,735.38	913,919.31	1,041,654.69
Unallocated Contingency	607,863.00	-	-	-
Interest Transfer to Utility System	-	1,676,155.19	-	1,676,155.19
<b>TOTAL PROJECT EXPENDITURES</b>	<b>\$ 22,117,188.00</b>	<b>\$ 11,135,079.42</b>	<b>\$ 6,142,995.14</b>	<b>\$ 17,278,074.56</b>
<b>ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ 12,872,805.68</b>	<b>\$ (5,380,615.73)</b>	<b>\$ 7,492,189.95</b>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
September 30, 2009**

**RAILROAD SUBSTATION CONSTRUCTION  
(Unaudited)**

	BALANCE 09/30/2008	FISCAL YEAR 2008-2009	BALANCE 09/30/2009
<b><u>PROJECT EXPENDITURES</u></b>			
ENGINEERING SERVICES	\$ -	\$ -	\$ -
CONSTRUCTION	-	303,588.85	303,588.85
MISC. & CONTINGENCY	-	834,314.81	834,314.81
CAPITALIZED INTEREST	-	40,104.77	40,104.77
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$ -</b>	<b>\$ 1,178,008.43</b>	<b>\$ 1,178,008.43</b>

This 30 MVA (power for 5,000 homes) planned expansion of the Railroad Substation provides not only additional power handling capability, but enhances the overall flexibility and designed source redundancy for the utility's installed distribution system. This project became operational in May, 2009.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
September 30, 2009**

**WATER PURIFICATION PLANT EXPANSION  
(Unaudited)**

	BALANCE 09/30/2008	FISCAL YEAR 2008-2009	BALANCE 09/30/2009
<b><u>PROJECT EXPENDITURES</u></b>			
ENGINEERING SERVICES	\$ 153,338.16	\$ -	\$ 153,338.16
CONSTRUCTION	5,905,999.79	-	5,905,999.79
MISC. & CONTINGENCY	11,573.20	-	11,573.20
CAPITALIZED INTEREST	102,553.50	-	102,553.50
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$ 6,173,464.65</b>	<b>\$ -</b>	<b>\$ 6,173,464.65</b>

The 6 MG expansion of the water plant began in June 2005. The plant was substantially complete in July 2006 with final completion in August 2007.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
September 30, 2009**

**PARALLEL TREATED WATER LINE  
(Unaudited)**

	BALANCE 09/30/2008	FISCAL YEAR 2008-2009	BALANCE 09/30/2009
<b>PROJECT EXPENDITURES</b>			
ENGINEERING SERVICES	\$ 386,295.00	\$ 659,960.00	\$ 1,046,255.00
LAND EASEMENTS/RIGHT-OF-WAYS	7,200.00	476,859.00	484,059.00
CONSTRUCTION	560,960.00	957,560.70	1,518,520.70
MISC. & CONTINGENCY	400.00	4.00	404.00
CAPITALIZED INTEREST	22,637.32	73,815.37	96,452.69
<b>TOTAL EXPENDITURES</b>	<b>\$ 977,492.32</b>	<b>\$ 2,168,199.07</b>	<b>\$ 3,145,691.39</b>

The parallel water line extends from the Water Purification Plant into various points within the distribution system. The waterline design began in the summer of 2007 and is being designed in three segments. The design of all three segments should be completed by the fall of 2009. Construction of segment A-1 began in the fall of 2009 and will be completed in January 2010. Construction of segment A-2 will begin in December of 2010 and should be completed by June 2010. Segment A-3 is scheduled to begin construction in August 2010 and be completed in the spring of 2011.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
September 30, 2009**

**ELEVATED WATER TANK AND LINES  
(Unaudited)**

	BALANCE 09/30/2008	FISCAL YEAR 2008-2009	BALANCE 09/30/2009
<b><u>PROJECT EXPENDITURES</u></b>			
ENGINEERING SERVICES	\$ 432,767.61	\$ 92,535.49	\$ 525,303.10
LAND	81,100.00	-	81,100.00
LAND EASEMENTS/ROW'S	5,830.00	114,059.44	119,889.44
CONSTRUCTION	1,499,443.28	1,591,884.26	3,091,327.54
MISC. & CONTINGENCY	106,057.68	20,287.72	126,345.40
CAPITALIZED INTEREST	55,033.31	64,101.42	119,134.73
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$ 2,180,231.88</b>	<b>\$ 1,882,868.33</b>	<b>\$ 4,063,100.21</b>

An additional elevated water storage tank was needed in the southeast portion of the city. Bids were opened February 5, 2008, with construction starting in April 2008. The tank became operational in the summer of 2009.

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
September 30, 2009**

**PARALLEL WASTEWATER LINE  
S. MAIN TO WWTP  
(Unaudited)**

	BALANCE 09/30/2008	FISCAL YEAR 208-2009	BALANCE 09/30/2009
<b><u>PROJECT EXPENDITURES</u></b>			
ENGINEERING SERVICES	\$ 105,120.26	\$ 43,453.45	\$ 148,573.71
CONSTRUCTION	18,879.84	820,892.38	839,772.22
MISC. & CONTINGENCY	-	18,459.50	18,459.50
CAPITALIZED INTEREST	3,735.28	31,113.98	34,849.26
<b><u>TOTAL EXPENDITURES</u></b>	<b>\$ 127,735.38</b>	<b>\$ 913,919.31</b>	<b>\$ 1,041,654.69</b>

This line will replace the existing 12 inch line from I-20 to the Wastewater Treatment Plant with a 24 inch line. Design was completed in Fiscal Year 2008. Construction to be completed in February 2010.

**BUDGET SECTION**  
**(Unaudited)**

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**City of Weatherford  
MUNICIPAL UTILITY SYSTEM  
TRANSFER CALCULATION REPORT  
YEAR ENDED SEPTEMBER 30, 2009  
(Unaudited)**

**RETURN ON INVESTMENT TRANSFER CALCULATION**

As Adopted by City Council June 22, 2004

	Estimated <u>Volume</u>	Actual <u>Volume</u>	Rate of Return <u>Per Unit Sold</u>	Estimated <u>Transfer</u>	Actual <u>Transfer</u>
2008-09 Electric KWH Sales	369,071,212	341,457,244	\$0.0055	\$2,029,892	\$1,878,015
2008-09 Water (1,000 Gal.) Sales	1,285,408	1,275,433	\$0.2422	311,326	308,910
2008-09 Wastewater (1,000 Gal.) Treated	912,640	706,666	\$0.2665	243,219	188,326
				<u>\$2,584,437</u>	<u>\$2,375,251</u>

**GROSS RECEIPTS CHARGE CALCULATION**

As Adopted by City Council June 22, 2004

	Estimated <u>Volume</u>	Actual <u>Volume</u>	Gross Receipts <u>Per Unit Sold</u>	Estimated <u>Gross Receipts</u>	Actual <u>Gross Receipts</u>
2008-09 Electric KWH Sales	369,071,212	341,457,244	\$0.0043	\$1,587,006	\$1,468,266
2008-09 Water (1,000 Gal.) Sales	1,285,408	1,275,433	\$0.2181	280,347	278,172
2008-09 Wastewater (1,000 Gal.) Treated	912,640	706,666	\$0.1938	176,870	136,952
				<u>\$2,044,223</u>	<u>\$1,883,390</u>

**ADMINISTRATIVE SERVICES TRANSFER CALCULATION**

<u>DEPARTMENT</u>	<u>PROPOSED BUDGET</u>	<u>PERCENT ALLOCATED</u>	<u>ALLOCATED AMOUNT</u>	<u>TRANSFER ALLOCATED BASED ON PROPOSED REVENUES</u>	
Administration	\$939,154	45.0%	\$422,619	ELECTRIC	83.15%
Human Resources	225,732	31.0%	69,977	*Economic Development	131,250
Facilities Maintenance	665,472	30.0%	199,642	*Public Works Management	(407,051)
Finance/Accounting	471,674	50.0%	235,837	*Technical Services	(52,944)
City Attorney	176,000	50.0%	88,000		<u>589,146</u>
Audit Services	45,000	50.0%	22,500		
Backflow Inspector	75,833	50.0%	37,917	**	WATER
City Hall (3,628sf x \$1.50)	65,304	100.0%	65,304	**Backflow Inspector	118,183
Economic Development	262,500	50.0%	131,250		<u>37,917</u>
Less: Computer Service	(884,893)	46.0%	(407,051)		156,100
Risk Manager	(105,887)	50.0%	(52,944)	WASTEWATER	6.14%
	<u>\$1,935,889</u>		<u>\$813,051</u>		<u>67,805</u>
					<b>\$813,051</b>

**SUMMARY - ALL TRANSFERS**

	<u>ACTUAL 2007-2008</u>	<u>BUDGET 2008-2009</u>	<u>ACTUAL 2008-2009</u>	<u>ACTUAL INCREASE/ (DECREASE)</u>
Gross Receipts Fee	\$1,903,775	\$2,044,223	\$1,883,390	(\$20,385)
Administrative Services	766,944	813,051	813,051	46,107
Return on Investment	2,377,349	2,584,437	2,375,251	(2,098)
<b>Total Transfers</b>	<u>\$5,048,068</u>	<u>\$5,441,710</u>	<u>\$5,071,692</u>	<u>\$23,624</u>
<b>TRANSFERS AS % OF REVENUES</b>	8.26%	8.04%	8.83%	0.57%

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**SUMMARY BUDGET REPORT**  
**YEAR ENDED SEPTEMBER 30, 2009**  
(Unaudited)

	<i>Actual</i> 2007-2008	<i>Amended</i> Budget 2008-2009	<i>Actual</i> 2008-2009	<i>Variance</i> Positive (Negative)
<b>REVENUES</b>				
<b>ELECTRIC</b>				
<i>Sales of Power</i>	49,023,839	54,253,468	43,696,733	(10,556,735)
<i>Interest &amp; Other</i>	1,113,872	1,726,943	1,447,398	(279,545)
	<u>50,137,711</u>	<u>55,980,411</u>	<u>45,144,131</u>	<u>(10,836,280)</u>
<b>WATER</b>				
<i>Wholesale Water Sales</i>	58,710	20,000	62,402	42,402
<i>Retail Water Sales</i>	6,333,100	6,430,265	6,102,538	(327,727)
<i>Raw Water Sales</i>	-	-	2,500	2,500
<i>TRWD Pumping Pass-Through</i>	-	-	935,899	935,899
<i>Lake Lot Leases</i>	564,407	590,807	691,833	101,026
<i>Interest &amp; Other</i>	98,992	576,570	578,229	1,659
	<u>7,055,209</u>	<u>7,617,642</u>	<u>8,373,401</u>	<u>755,759</u>
<b>WASTEWATER</b>				
<i>Wastewater Service Fees</i>	3,905,838	4,053,557	3,884,223	(169,334)
<i>Tap &amp; Pro-Rata Fees</i>	4,445	5,000	2,540	(2,460)
<i>Pre-Treatment Fees</i>	25,121	24,000	27,479	3,479
<i>Wastewater Maintenance Fees</i>	94	-	753	753
<i>Interest &amp; Other</i>	6,421	1,000	12,589	11,589
	<u>3,941,919</u>	<u>4,083,557</u>	<u>3,927,584</u>	<u>(155,973)</u>
<b>Total Revenues</b>	<u>61,134,839</u>	<u>67,681,610</u>	<u>57,445,116</u>	<u>(10,236,494)</u>
<b>EXPENDITURES</b>				
<b>ELECTRIC</b>				
<i>Administration</i>	1,144,612	1,053,089	976,155	76,934
<i>Customer Service</i>	696,538	731,926	739,801	(7,875)
<i>Utility Service Center</i>	257,468	293,295	278,124	15,171
<i>Technical Services</i>	839,881	638,640	581,875	56,765
<i>Distribution</i>	5,280,131	5,463,522	5,504,702	(41,180)
<i>Generation</i>	11,699	20,711	6,826	13,885
<i>Purchased Power</i>	36,294,939	34,522,841	32,575,975	1,946,866
<i>Debt Service</i>	487,393	655,365	490,430	164,935
<i>OPEB Contribution</i>	-	61,440	63,266	(1,826)
<i>Gross Receipts Fee</i>	1,490,239	1,478,077	1,468,266	9,811
<i>Bad Debt Expense</i>	7,519	-	7,471	(7,471)
<i>Transfer-Admin. Services</i>	550,572	589,146	589,146	-
<i>Transfer-R.O.I.</i>	1,880,540	1,865,192	1,878,015	(12,823)
	<u>48,941,531</u>	<u>47,373,244</u>	<u>45,160,052</u>	<u>2,213,192</u>

**SUMMARY BUDGET REPORT  
(Cont.)**

	<i>Actual 2007-2008</i>	<i>Amended Budget 2008-2009</i>	<i>Actual 2008-2009</i>	<i>Variance Positive (Negative)</i>
<b>EXPENDITURES (Cont.)</b>				
<b>WATER</b>				
<i>Administration</i>	423,436	590,063	622,240	(32,177)
<i>Customer Services</i>	298,516	313,682	317,058	(3,376)
<i>Treatment Plant</i>	1,495,253	2,514,323	2,292,615	221,708
<i>Distribution Maintenance</i>	1,166,831	1,338,989	1,273,360	65,629
<i>Distribution Construction</i>	370,463	410,849	409,240	1,609
<i>Lake &amp; Utility Maintenance</i>	212,396	223,355	220,531	2,824
<i>Debt Service</i>	3,001,054	2,470,110	2,476,643	(6,533)
<i>OPEB Contribution</i>	-	71,654	73,784	(2,130)
<i>Gross Receipts Fee</i>	272,093	269,551	278,172	(8,621)
<i>Loan Requirements</i>	23,771	78,763	19,617	59,146
<i>Transfer-Admin. Services</i>	156,673	156,100	156,100	-
<i>Transfer-R.O.I.</i>	302,326	299,500	308,910	(9,410)
<i>Transfer-Street Maintenance</i>	46,136	40,000	36,654	3,346
<i>Bad Debt Expense</i>	153	-	9,775	(9,775)
	<u>7,769,101</u>	<u>8,776,939</u>	<u>8,494,699</u>	<u>282,240</u>
<b>WASTEWATER</b>				
<i>Collection Maintenance</i>	871,371	1,055,630	797,507	258,123
<i>Collection Construction</i>	360,160	381,349	178,351	202,998
<i>Treatment</i>	829,064	911,029	851,702	59,327
<i>Transfer-Admin. Services</i>	59,699	67,805	67,805	-
<i>Debt Service</i>	1,214,318	1,601,862	1,687,269	(85,407)
<i>OPEB Contribution</i>	-	29,019	29,881	(862)
<i>Gross Receipts Fee</i>	141,443	142,636	136,952	5,684
<i>Transfer-R.O.I.</i>	194,484	196,125	188,326	7,799
	<u>3,670,539</u>	<u>4,385,455</u>	<u>3,937,793</u>	<u>447,662</u>
<b>Total Expenditures</b>	<u>60,381,171</u>	<u>60,535,638</u>	<u>57,592,544</u>	<u>2,943,094</u>
 <i>Revenues Over (Under) Expenditures</i>	 <u>753,668</u>	 <u>7,145,972</u>	 <u>(147,428)</u>	 <u>(7,293,400)</u>

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**UTILITY SYSTEM REVENUES**  
**YEAR ENDED SEPTEMBER 30, 2009**  
(Unaudited)

	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<b>Electric</b>				
405-Sale - Maps and Publications	15	-	-	-
415-Sale of Electricity	49,023,839	54,253,468	43,696,733	(10,556,735)
508-NSF Check Charge	10,960	9,000	10,200	1,200
601-Interest - Non-Restricted	313,534	350,000	63,112	(286,888)
604-Sale of Fixed Assets	(4,857)	-	15,000	15,000
612-Sale of Salvage	17,158	5,000	6,626	1,626
632-Pole Rental - CATV	120,520	125,943	82,062	(43,881)
644-Late Payment Fees	126,757	100,000	174,658	74,658
645-Temp. Connect & Reconnect Fees	72,643	85,000	91,948	6,948
646-Service Connection Fees	96,060	90,000	84,915	(5,085)
647-Service Transfer Fees	12,455	12,000	13,325	1,325
651-Miscellaneous	93,328	50,000	153,792	103,792
808-Contributions-Aid of Construction	255,299	400,000	251,760	(148,240)
823-Transfer From Gen Cap Projects	-	500,000	500,000	-
<b>Total Electric</b>	<b>50,137,711</b>	<b>55,980,411</b>	<b>45,144,131</b>	<b>(10,836,280)</b>
<b>Water</b>				
416-Wholesale Water Sales	58,710	20,000	62,402	42,402
417-Retail Water Sales	6,333,100	6,430,265	6,102,538	(327,727)
418-Raw Water Sales	-	-	2,500	2,500
426-TRWD Pumping Pass-Through	-	-	935,899	935,899
467-Water Taps	5,272	6,113	1,466	(4,647)
469-Water Main Pro-Rata Fees	13,590	15,000	9,360	(5,640)
604-Sale of Fixed Assets	40,219	-	-	-
608-Contrib From Private Sources	-	16,000	-	(16,000)
625-Lake Lot Leases	564,407	590,807	691,833	101,026
627-Lake Lot Transfers	9,300	7,000	3,200	(3,800)
629-Lake Concession Rental	7,621	5,000	7,234	2,234
633-Water Tower License Fee	17,457	17,457	17,457	-
641-Cash Shortage/Overage	(351)	-	(6,232)	(6,232)
651-Miscellaneous	5,884	10,000	8,564	(1,436)
810-Proceeds From Lease/Purchase Agreement	-	-	37,180	37,180
823-Transfer From Gen Cap Projects	-	500,000	500,000	-
<b>Total Water</b>	<b>7,055,209</b>	<b>7,617,642</b>	<b>8,373,401</b>	<b>755,759</b>
<b>Wastewater</b>				
419-Wastewater Service Fees	3,792,873	3,953,557	3,774,064	(179,493)
420-Pre-Treatment Fees	25,121	24,000	27,479	3,479
463-Sewer Tap Fees	4,445	5,000	2,540	(2,460)
464-Non-system Wastewater Maint. Fees	94	-	753	753
466-Non-system Wastewater Service Fees	112,965	100,000	110,159	10,159
604-Sale of Fixed Assets	1,000	-	-	-
651-Miscellaneous	5,421	1,000	12,589	11,589
<b>Total Wastewater</b>	<b>3,941,919</b>	<b>4,083,557</b>	<b>3,927,584</b>	<b>(155,973)</b>
<b>TOTAL UTILITY SYSTEMS FUND</b>	<b>61,134,839</b>	<b>67,681,610</b>	<b>57,445,116</b>	<b>(10,236,494)</b>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY UTILITY ADMINISTRATION  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	782,379	744,047	700,272	43,775
Supplies	33,977	34,327	17,648	16,679
Services	320,399	274,715	258,235	16,480
Capital Outlay	7,857	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,144,612</b>	<b>1,053,089</b>	<b>976,155</b>	<b>76,934</b>

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**UTILITY ADMINISTRATION**

Utility Administration is responsible for the overall management and administration of water and wastewater treatment, water distribution and wastewater collection, electric distribution and power generation, streets, sanitation, garage and other ancillary services.

City of Weatherford  
**MUNICIPAL UTILITY SYSTEM**  
 UTILITY ADMINISTRATION  
 2008-2009 ANNUAL BUDGET  
 (Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	584,771	546,569	522,434	24,135
102	Overtime	1,412	1,000	1,234	(234)
104	Salary Package	-	11,446	-	11,446
107	Group Medical/Life Insurance	42,937	46,888	42,820	4,068
108	FICA	46,116	42,269	36,134	6,135
109	Retirement (TMRS)	95,524	80,146	89,538	(9,392)
110	Workers Compensation	5,483	9,125	4,969	4,156
111	Unemployment Tax (TWC)	980	2,160	315	1,845
112	Longevity	5,156	4,444	2,828	1,616
	Total Personal Services	782,379	744,047	700,272	43,775
<u>Supplies</u>					
202	General Office Supplies	7,657	7,000	6,415	585
203	Furniture & Fixtures	2,409	-	-	-
204	Computer & Office Equipment	8,659	10,327	3,263	7,064
205	Radio & Communication Equipment	-	-	180	(180)
213	Photo Supplies/Developing	6	-	-	-
215	Food & Beverage	5,202	6,000	3,971	2,029
218	Medical & Laboratory Supplies	398	-	-	-
219	Uniforms & Protective Clothing	458	1,000	326	674
220	Vehicle Fuel & Oil	2,254	3,000	1,571	1,429
221	Vehicle Parts & Labor	2,793	2,000	269	1,731
228	Safety Equipment	580	500	334	166
229	Miscellaneous	3,133	2,000	1,153	847
235	Bldg Maint	7	-	-	-
281	Small Tools & Equipment	421	2,500	166	2,334
	Total Supplies	33,977	34,327	17,648	16,679
<u>Services</u>					
301	Auditing & Accounting	5,350	10,000	3,500	6,500
302	Architect & Engineer	63,265	65,000	31,506	33,494
303	Legal Services	70,316	30,000	39,914	(9,914)
304	Medical Services	60	60	-	60
305	Seminar & Training Fees	8,080	10,000	1,638	8,362
306	Other Professional Services	81,463	60,000	95,383	(35,383)
308	Telephone	8,176	10,000	9,108	892
309	Postage	705	1,500	774	726
310	Auto/Housing Allowance	5,502	5,400	10,425	(5,025)
311	Travel Expense	5,832	8,000	6,015	1,985
313	Other Advertising	11,533	5,000	3,191	1,809
314	Printing & Binding	689	1,000	645	355
318	Insurance	13,178	18,000	11,482	6,518
324	Office Equipment Maintenance	100	2,155	3,713	(1,558)
326	Office Copy Equipment Rental	8,844	7,000	5,421	1,579

UTILITY ADMINISTRATION  
(Cont.)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Services (Cont.)</u>					
328	Other Rental	3,049	4,000	826	3,174
330	Membership Dues/Subscriptions	30,989	35,000	31,929	3,071
336	Utility Board	1,650	2,100	2,150	(50)
361	Awards	1,618	500	615	(115)
	Total Services	320,399	274,715	258,235	16,480
<u>Capital Outlay</u>					
413	Office Equipment	7,857	-	-	-
	Total Capital Outlay	7,857	-	-	-
	TOTAL EXPENDITURES	1,144,612	1,053,089	976,155	76,934

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY CUSTOMER SERVICES  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	637,526	650,862	636,563	14,299
Supplies	33,517	41,348	33,327	8,021
Services	324,011	353,398	386,969	(33,571)
<b>TOTAL EXPENDITURES</b>	<b>995,054</b>	<b>1,045,608</b>	<b>1,056,859</b>	<b>(11,251)</b>

**CUSTOMER SERVICES**

The Customer Services Department is responsible for the reading and billing of approximately 25,800 electric and water meters and timely and accurate billing of 14,000 accounts each month. Of the utility accounts billed, approximately 1,450 each month require some degree of collection action.

The Customer Services Department issues approximately 19,750 work orders annually, not only for customer requested services (connects, disconnects, transfers, etc.), but repair/replacement of electric and water meters, water and sewer taps.

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**CUSTOMER SERVICES**  
**2008-2009 ANNUAL BUDGET**  
**(Unaudited)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	447,483	441,537	445,098	(3,561)
102	Overtime	3,975	5,000	4,967	33
104	Salary Package	-	15,525	-	15,525
107	Group Medical/Life Insurance	67,246	76,193	73,570	2,623
108	FICA	35,642	34,519	32,058	2,461
109	Retirement (TMRS)	67,058	66,648	74,856	(8,208)
110	Workers Compensation	2,430	4,434	2,408	2,026
111	Unemployment Tax (TWC)	1,458	3,510	778	2,732
112	Longevity	5,456	3,496	2,828	668
115	Contract Labor	6,778	-	-	-
	Total Personal Services	637,526	650,862	636,563	14,299
<u>Supplies</u>					
202	General Office Supplies	8,855	8,000	8,116	(116)
204	Computer & Office Equipment	-	-	110	(110)
219	Uniforms & Protective Clothing	2,784	3,164	1,451	1,713
220	Vehicle Fuel & Oil	17,038	13,200	9,433	3,767
221	Vehicle Parts & Labor	3,360	10,449	10,191	258
229	Miscellaneous	714	3,455	1,908	1,547
281	Small Tools & Equipment	766	3,080	2,118	962
	Total Supplies	33,517	41,348	33,327	8,021
<u>Services</u>					
304	Medical Services	120	325	325	-
305	Seminars & Training Fees	-	2,200	649	1,551
306	Other Professional Services	210,901	231,600	280,713	(49,113)
308	Telephone/Communication Services	5,826	7,900	5,159	2,741
309	Postage	80,517	85,685	79,378	6,307
311	Travel Expense	-	1,500	495	1,005
318	Insurance	2,242	2,500	1,222	1,278
324	Office Equipment Maintenance	24,405	21,688	19,028	2,660
	Total Services	324,011	353,398	386,969	(33,571)
	<b>TOTAL EXPENDITURES</b>	995,054	1,045,608	1,056,859	(11,251)

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY UTILITY SERVICE CENTER  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	158,178	163,557	161,691	1,866
Supplies	11,734	19,797	17,614	2,183
Services	87,556	91,961	80,839	11,122
Capital Outlay	-	17,980	17,980	-
<b>TOTAL EXPENDITURES</b>	<b>257,468</b>	<b>293,295</b>	<b>278,124</b>	<b>15,171</b>

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**UTILITY SERVICE CENTER**

The Weatherford Municipal Warehouse is housed in the Utility Service Center. The warehouse maintains utility and general fund inventories of materials and supplies, requisitions, receives, stores, and transfers to all departments specific quantities as required. The warehouse and personnel are under the supervision of the Deputy Director of Utilities.

The Service Center serves as the center of utility operations. Water, wastewater and electric crews and supervisors, utility engineering, technical services, and support services office at this facility.

City of Weatherford  
**MUNICIPAL UTILITY SYSTEM**  
**UTILITY SERVICE CENTER**  
**2008-09 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	100,845	97,993	103,997	(6,004)
102	Overtime	10,309	7,000	6,525	475
104	Salary Package	-	3,582	-	3,582
107	Group Medical/Life Insurance	16,569	17,583	17,345	238
108	FICA	8,171	8,160	7,977	183
109	Retirement (TMRS)	15,677	17,898	19,279	(1,381)
110	Workers Compensation	4,830	8,855	4,809	4,046
111	Unemployment Tax (TWC)	297	810	135	675
112	Longevity	1,480	1,676	1,624	52
	Total Personal Services	158,178	163,557	161,691	1,866
<u>Supplies</u>					
202	General Office Supplies	796	500	578	(78)
204	Computers & Office Equipment	595	60	27	33
215	Food & Meals	-	8,000	3,945	4,055
217	Janitorial Supplies	32	50	19	31
219	Uniforms & Protective Clothing	1,033	900	459	441
220	Vehicle/Equipment Fuel & Oil	1,046	-	280	(280)
221	Vehicle/Equipment Parts & Labor	500	-	3,191	(3,191)
222	Equipment Parts & Labor	378	2,000	582	1,418
223	Equipment Fuel & Oil	-	1,387	319	1,068
228	Safety Equipment	-	400	-	400
229	Miscellaneous	196	500	292	208
235	Building & Grounds Maint.	6,356	4,000	6,319	(2,319)
281	Small Tools & Equipment	802	2,000	1,603	397
	Total Supplies	11,734	19,797	17,614	2,183
<u>Services</u>					
304	Employee Physical	-	30	-	30
306	Other Professional Services	502	-	70	(70)
308	Telephone/Communication Services	1,595	1,600	1,474	126
318	Insurance	8,526	8,600	8,197	403
319	Utilities	64,310	68,000	62,289	5,711
320	Building & Structures Maint.	4,142	4,000	127	3,873
324	Office Equip. Maint.	-	531	531	-
325	Other Maintenance	1,546	2,500	652	1,848
326	Office & Copy Equipment Rental	362	1,200	309	891
331	Laundry & Sanitation	6,573	4,500	5,898	(1,398)
372	Material Scrapped	-	1,000	1,292	(292)
	Total Services	87,556	91,961	80,839	11,122
<u>Capital Outlay</u>					
403	Buildings	-	17,980	17,980	-
	Total Capital Outlay	-	17,980	17,980	-
<b>TOTAL EXPENDITURES</b>		<b>257,468</b>	<b>293,295</b>	<b>278,124</b>	<b>15,171</b>

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY TECHNICAL SERVICES  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	652,091	476,436	447,607	28,829
Supplies	78,359	65,959	47,047	18,912
Services	94,543	84,845	76,948	7,897
Capital Outlay	14,888	11,400	10,273	1,127
<b>TOTAL EXPENDITURES</b>	<b>839,881</b>	<b>638,640</b>	<b>581,875</b>	<b>56,765</b>

**TECHNICAL SERVICES**

The Technical Services Division is responsible for ensuring the efficient operations of the City's computers and voice/data networking systems. The Wide Area Network (WAN), Geographical Information System, and HelpDesk/Desktop Support are managed under Technical Services. Technical Services is under the direction of the Director of Information Technology and reports directly to the Assistant City Manager of Infrastructure. Maintenance of the WAN involves networking hardware and software troubleshooting, networking equipment upgrades, contract negotiations, fiber optic coordination, data management, and network administration duties. GIS employees coordinate and manage functions of mapping services to all users including database integrity and data validation. The GIS system is used by internal employees and outside consultants to make decisions and recommendations regarding the City's public infrastructure improvements and changes. HelpDesk/Desktop Support performs PC hardware and software troubleshooting, incident management for all city staff, HelpDesk problem resolution for approximately 516 computers, thin clients, IP telephones, printers/copiers, and mobile devices throughout the City. Additional functions of this group include business application support and systems analysis.

City of Weatherford  
**MUNICIPAL UTILITY SYSTEM**  
**TECHNICAL SERVICES**  
**2008-2009 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	467,254	328,151	309,552	18,599
102	Overtime	24,565	15,600	11,750	3,850
104	Salary Package	-	9,270	-	9,270
107	Group Medical/Life Insurance	48,786	35,166	33,246	1,920
108	FICA	35,060	26,686	25,520	1,166
109	Retirement (TMRS)	67,801	51,665	61,269	(9,604)
110	Workers Compensation	4,034	5,410	2,968	2,442
111	Unemployment Tax (TWC)	891	1,620	270	1,350
112	Longevity	3,700	2,868	3,032	(164)
	Total Personal Services	652,091	476,436	447,607	28,829
<u>Supplies</u>					
202	General Office Supplies	8,884	10,655	5,957	4,698
203	Furniture & Fixtures	2,159	-	-	-
204	Computers & Office Equipment	37,097	34,155	31,448	2,707
205	Radio & Communication Equipment	-	740	-	740
215	Food & Beverage	590	380	176	204
219	Uniforms & Protective Clothing	2,151	500	-	500
220	Vehicle Fuel & Oil	5,215	2,500	2,880	(380)
221	Vehicle Parts & Labor	1,112	1,000	258	742
228	Safety Equipment	848	400	29	371
229	Miscellaneous	5,291	5,000	2,317	2,683
281	Small Tools & Equipment	15,012	10,629	3,982	6,647
	Total Supplies	78,359	65,959	47,047	18,912
<u>Services</u>					
304	Medical Services	-	30	-	30
305	Seminar & Training Fees	23,586	10,000	8,551	1,449
306	Other Professional Services	34,702	28,950	35,582	(6,632)
308	Telephone/Communication Services	7,981	7,000	7,117	(117)
309	Postage	781	714	118	596
311	Travel Expense	1,242	1,000	18	982
318	Insurance	1,565	1,650	626	1,024
321	Radio & Comm. Equip. Maint.	99	650	-	650
324	Office Equipment Maint.	20,671	28,220	22,337	5,883
325	Other Maintenance Service	3,746	6,366	2,399	3,967
330	Membership Dues/Subscriptions	170	265	200	65
	Total Services	94,543	84,845	76,948	7,897
<u>Capital Outlay</u>					
413	Office Equipment	14,888	-	-	-
451	Specialized Equipment	-	11,400	10,273	1,127
	Total Capital Outlay	14,888	11,400	10,273	1,127
	<b>TOTAL EXPENDITURES</b>	<b>839,881</b>	<b>638,640</b>	<b>581,875</b>	<b>56,765</b>

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**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY ELECTRIC DISTRIBUTION  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	1,610,898	1,774,352	1,601,991	172,361
Supplies	426,603	431,898	401,121	30,777
Services	811,779	732,566	749,180	(16,614)
Capital Outlay	2,430,851	2,524,706	2,752,410	(227,704)
<b>TOTAL EXPENDITURES</b>	5,280,131	5,463,522	5,504,702	(41,180)

**ELECTRIC DISTRIBUTION**

The function of the Electric Distribution Division is to provide construction, operation and maintenance of the Electric Distribution System in accordance with industry standards. Duties include the repair or replacement of obsolete or failed equipment, preventative maintenance, and coordination of the electric system with other utility companies, City and the State. The Electric Department provides the customer the highest quality service at the most economical cost. Electric meter calibration, recordkeeping, testing, inventory, and repair are also part of this division. The Electric Department is under the supervision of the Assistant Director of Utilities/Electric.

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**ELECTRIC DISTRIBUTION**  
**2008-2009 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	1,076,904	1,165,224	1,031,114	134,110
102	Overtime	106,352	102,500	108,409	(5,909)
104	Salary Package	-	42,742	-	42,742
107	Group Medical/Life Insurance	127,416	140,664	130,590	10,074
108	FICA	93,409	97,392	90,471	6,921
109	Retirement (TMRS)	181,904	187,905	218,959	(31,054)
110	Workers Compensation	11,200	20,171	10,959	9,212
111	Unemployment Tax (TWC)	2,306	6,210	993	5,217
112	Longevity	11,407	11,544	10,496	1,048
	Total Personal Services	1,610,898	1,774,352	1,601,991	172,361
<u>Supplies</u>					
202	General Office Supplies	1,427	-	1,215	(1,215)
204	Computer & Office Equipment	8,311	5,134	5,268	(134)
205	Radio & Communication Equipment	461	2,000	-	2,000
215	Food & Beverage	444	700	125	575
219	Uniforms & Protective Clothing	6,189	18,519	16,924	1,595
220	Vehicle Fuel & Oil	62,019	71,436	33,752	37,684
221	Vehicle Parts & Labor	53,686	40,000	32,039	7,961
222	Equipment Parts & Labor	-	-	3	(3)
223	Equipment Fuel & Oil	-	-	30	(30)
228	Safety Equipment	13,423	14,285	15,232	(947)
229	Miscellaneous	13,744	9,000	26,498	(17,498)
233	Street & Road Materials	133	1,000	1,002	(2)
244	Meters	1,651	2,000	1,400	600
249	Overhead Electric Lines	94,185	80,000	83,148	(3,148)
250	Underground Electric Lines	46,268	52,000	49,649	2,351
251	Transformers	1,601	5,000	1,237	3,763
252	Overhead Electric Service	9,463	8,000	4,347	3,653
253	Underground Electric Service	1,343	5,000	3,427	1,573
254	Line Equipment & Controls	2,356	-	-	-
255	Substation Repair/Maint. Supplies	23,244	24,424	28,920	(4,496)
257	Street & Public Lights	37,758	40,000	39,846	154
258	Christmas Lights	502	5,000	1,758	3,242
259	MV Security Lights	8,781	9,000	8,424	576
261	Tree Trimming	776	900	872	28
270	SCADA Parts	2,315	4,000	6,231	(2,231)
281	Small Tools & Equipment	36,523	34,500	39,774	(5,274)
	Total Supplies	426,603	431,898	401,121	30,777

**ELECTRIC DISTRIBUTION**  
(Cont.)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Services</u>					
302	Engineering Services	75,889	50,500	69,558	(19,058)
304	Employee Physicals	60	200	525	(325)
305	Seminar & Training Fees	10,339	20,000	19,924	76
306	Other Professional Services	264,718	209,000	235,115	(26,115)
308	Telephone	8,287	8,000	10,031	(2,031)
309	Postage	552	1,000	511	489
311	Travel Expense	7,677	6,000	11,649	(5,649)
318	Insurance	15,825	15,000	5,839	9,161
319	Utilities	1,664	3,000	297	2,703
321	Radio & Comm. Equip. Maint.	3,220	4,500	25	4,475
324	Office Equip. Maint.	-	1,866	1,856	10
325	Other Maintenance	21,410	4,000	3,245	755
326	Office & Copy Equip. Rental	-	-	50	(50)
327	Equipment Rental	2,982	1,500	1,035	465
330	Membership Dues/Subscriptions	489	1,500	521	979
331	Laundry & Sanitation	2,455	1,000	1,733	(733)
334	Regulatory Testing/Monitoring	2,137	5,000	3,760	1,240
362	Meter Maintenance	61	500	-	500
363	Transformers	37,711	38,000	31,442	6,558
364	O/H Electrical Line Repair	192,026	195,000	186,901	8,099
365	U/G Electrical Line Repair	144,702	150,000	150,000	-
367	Underground Electric Maintenance	892	-	-	-
370	SCADA Maintenance	18,683	17,000	15,163	1,837
	Total Services	811,779	732,566	749,180	(16,614)
<u>Capital Outlay</u>					
402	Land Easement/Right-of-Ways	2,863	-	16,300	(16,300)
410	Motor Vehicles	172,716	65,595	211,727	(146,132)
415	Heavy Construction Equip.	-	176,638	39,785	136,853
420	Other Equipment	60,295	12,000	11,875	125
423	New Electric Meters	108,345	87,500	102,304	(14,804)
427	Street & Public Lights	62,346	75,000	41,693	33,307
432	Overhead Electric Line	450,418	509,076	594,010	(84,934)
433	Underground Electric Line	655,521	625,000	670,395	(45,395)
434	Transformers	508,690	475,000	532,433	(57,433)
435	Overhead Electric Services	22,958	20,000	15,922	4,078
436	Underground Electric Services	282,060	137,601	182,097	(44,496)
437	Line Equipment & Controls	18,920	21,930	21,930	-
438	Substation Construction	-	294,366	294,366	-
439	Fiber Optic System	72,451	25,000	17,573	7,427
451	Specialized Equipment	13,268	-	-	-
	Total Capital Outlay	2,430,851	2,524,706	2,752,410	(227,704)
	<b>TOTAL EXPENDITURES</b>	5,280,131	5,463,522	5,504,702	(41,180)

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY ELECTRIC PRODUCTION  
2008-09 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	4,064	5,861	507	5,354
Supplies	628	7,750	233	7,517
Services	7,007	7,100	6,086	1,014
<b>TOTAL EXPENDITURES</b>	<b>11,699</b>	<b>20,711</b>	<b>6,826</b>	<b>13,885</b>

**ELECTRIC PRODUCTION**

The Weatherford Municipal Generating Plant is maintained and operated for electric production during the times dispatched by ERCOT as needed. The power plant is also capable of generating during switching procedures or other emergency situations.

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**ELECTRIC PRODUCTION**  
**2008-09 ANNUAL BUDGET**  
**(Unaudited)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
107	Group Medical/Life Insurance	4,064	5,861	507	5,354
	Total Personal Services	4,064	5,861	507	5,354
<u>Supplies</u>					
204	Computers & Office Equipment	-	250	-	250
217	Janitorial Supplies	-	100	-	100
220	Vehicle Fuel & Oil	54	200	-	200
221	Vehicle Parts & Labor	-	100	-	100
222	Equipment Parts & Labor	25	1,000	-	1,000
223	Equipment Fuel & Oil	-	1,000	-	1,000
224	Fuel for Electric Generation	-	1,000	41	959
228	Safety Equipment	18	100	-	100
229	Miscellaneous	492	1,000	133	867
235	Building & Grounds Maint.	39	1,500	21	1,479
247	Pumps & Controls	-	1,000	38	962
281	Small Tools & Equipment	-	500	-	500
	Total Supplies	628	7,750	233	7,517
<u>Services</u>					
306	Other Professional Services	-	-	69	(69)
308	Telephone/Communication Services	747	800	991	(191)
318	Other Insurance	3,122	3,500	2,887	613
319	Utility Services	2,943	2,500	2,139	361
322	Plant Equipment Maintenance	95	100	-	100
325	Other Repair & Maintenance	100	100	-	100
335	Regulatory Permit Fees	-	100	-	100
	Total Services	7,007	7,100	6,086	1,014
<b>TOTAL EXPENDITURES</b>		<b>11,699</b>	<b>20,711</b>	<b>6,826</b>	<b>13,885</b>

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**ELECTRIC NON-DEPARTMENTAL**  
**2008-2009 ANNUAL BUDGET**  
**(Unaudited)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
332	Administrative Services Transfer	550,572	589,146	589,146	-
343	Return on Investment Transfer	1,880,540	1,865,192	1,878,015	(12,823)
346	Debt Service Requirements	487,393	655,365	490,430	164,935
350	OPEB Contribution	-	61,440	63,266	(1,826)
357	Bad Debt Expense	7,519	-	7,471	(7,471)
358	Gross Receipts Fee	1,490,239	1,478,077	1,468,266	9,811
371	Fiscal Agent/Rating Fees	519	-	693	(693)
373	Purchased Power	36,294,939	34,522,841	32,575,975	1,946,866
416	Radio & Communication Equipment	78,096	-	-	-
TOTAL EXPENDITURES		40,789,817	39,172,061	37,073,262	2,098,799

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY WATER/WASTEWATER  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	1,662,138	2,179,511	1,849,966	329,545
Supplies	835,677	759,511	832,731	(73,220)
Services	1,437,718	2,292,555	2,103,710	188,845
Capital Outlay	751,981	1,059,626	786,906	272,720
<b>TOTAL EXPENDITURES</b>	<b>4,687,514</b>	<b>6,291,203</b>	<b>5,573,313</b>	<b>717,890</b>

**WATER/WASTEWATER ADMINISTRATION**

The Water/Wastewater Administration Division is responsible for the supervision of all Water and Wastewater employees and the functions of these systems. This includes the management of the Water Purification Plant, Lake Maintenance, the Distribution System, and the Wastewater Treatment Plant and Collection System, as well as operation, construction, maintenance, and inspection of these systems. This division also reviews plans and specifications for utility projects, coordinates all construction projects on a day-to-day basis, oversees contractors, and ensures that all requirements of the EPA, TCEQ, and Texas Health Department are met. This division oversees collection and analysis of samples collected in the distribution system to insure the quality of the city's drinking water and operates and maintains a superior Pretreatment Program for industrial and domestic discharges to the sewer system.

**WATER TREATMENT**

The Weatherford Water Purification Plant is responsible for safely treating water and delivering under sufficient pressure an adequate supply of water for the City of Weatherford customers. This includes meeting all current and proposed state and federal regulations and preparing appropriate reports. The Water Purification Plant treated 1,374,977 MG in the FY 2009.

**WATER/WASTEWATER MAINTENANCE**

The Water/Wastewater Maintenance division is responsible for the maintenance of 249 miles of water lines, 192 miles of wastewater lines, 1,244 fire hydrants, 23 lift stations, 9 water sites, 1 well system, and over 400 grinder pumps. This department includes a pump and motor maintenance crew which is responsible for the preventative maintenance and repairs of the lift stations, raw water pump station, distribution pump stations, and the water and wastewater treatment plants. Also included is a water meter shop which is responsible for the installation, repair, and testing of 11,402 commercial and residential meters.

**WATER/WASTEWATER CONSTRUCTION**

The Water/Wastewater Construction Division is responsible for the replacement of infrastructure in the water distribution and wastewater collection systems to improve the delivery of water and wastewater services to citizens of Weatherford in a cost efficient manner.

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**WATER/WASTEWATER ADMINISTRATION**  
**2008-2009 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	273,909	362,346	424,039	(61,693)
102	Overtime	220	4,500	6,707	(2,207)
103	Education/Certification Pay	240	240	240	-
104	Salary Package	-	13,393	-	13,393
107	Group Medical/Life Insurance	23,510	41,027	43,494	(2,467)
108	FICA	19,105	28,382	29,882	(1,500)
109	Retirement (TMRS)	36,557	54,563	71,565	(17,002)
110	Workers Compensation	10,645	21,192	11,483	9,709
111	Unemployment Tax (TWC)	469	1,890	360	1,530
112	Longevity	2,272	1,444	3,656	(2,212)
	Total Personal Services	366,927	528,977	591,426	(62,449)
<u>Supplies</u>					
202	General Office Supplies	1,535	1,000	269	731
204	Computers & Office Equipment	2,074	-	-	-
205	Radio & Communication Equipment	2,310	-	-	-
215	Food & Beverage	17	450	197	253
219	Uniforms & Protective Clothing	940	1,700	1,546	154
220	Vehicle Fuel & Oil	6,496	11,520	5,566	5,954
221	Vehicle Parts & Labor	3,124	6,500	5,462	1,038
228	Safety Equipment	302	800	173	627
229	Miscellaneous	705	500	659	(159)
270	SCADA Parts	1,362	2,000	330	1,670
281	Small Tools & Equipment	1,124	6,000	3,223	2,777
	Total Supplies	19,989	30,470	17,425	13,045
<u>Services</u>					
304	Employee Physicals	30	60	-	60
305	Seminar & Training Fees	2,839	6,000	4,265	1,735
306	Other Professional Services	99	1,000	33	967
308	Telephone/Communication Services	1,903	3,000	4,837	(1,837)
309	Postage	455	300	865	(565)
311	Travel Expense	520	2,000	518	1,482
314	Printing & Reproduction	49	200	131	69
318	Insurance	376	1,500	108	1,392
321	Radio & Comm. Equip. Maint.	283	400	-	400
324	Radio & Comp. Equip. Maint.	-	12,656	893	11,763
330	Membership Dues/Subscriptions	683	1,000	171	829
370	SCADA Maintenance	7,865	2,500	1,568	932
	Total Services	15,102	30,616	13,389	17,227

**WATER/WASTEWATER ADMINISTRATION  
(Cont.)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Capital Outlay</u>					
410	Motor Vehicles	21,418	-	-	-
	Total Capital Outlay	21,418	-	-	-
	<b>TOTAL EXPENDITURES</b>	423,436	590,063	622,240	(32,177)

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**WATER TREATMENT**  
**2008-2009 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	167,530	242,708	192,927	49,781
102	Overtime	46,392	23,000	24,871	(1,871)
104	Salary Package	-	8,951	-	8,951
107	Group Medical/Life Insurance	23,013	35,166	29,391	5,775
108	FICA	16,213	18,567	16,627	1,940
109	Retirement (TMRS)	30,747	34,994	39,346	(4,352)
110	Workers Compensation	7,253	15,349	8,304	7,045
111	Unemployment Tax (TWC)	523	1,789	390	1,399
112	Longevity	664	492	620	(128)
	<b>Total Personal Services</b>	<b>292,335</b>	<b>381,016</b>	<b>312,476</b>	<b>68,540</b>
<u>Supplies</u>					
202	General Office Supplies	751	250	226	24
203	Furniture & Fixtures	1,822	-	-	-
204	Computers & Office Equipment	2,282	-	-	-
212	Chemicals	256,417	251,000	318,644	(67,644)
215	Food & Meals	1,091	750	635	115
217	Janitorial Supplies	1,879	1,300	2,197	(897)
218	Medical & Laboratory Supplies	38,710	29,080	34,251	(5,171)
219	Uniforms & Protective Clothing	1,594	1,800	929	871
220	Vehicle Fuel & Oil	1,394	1,750	1,064	686
221	Vehicle Parts & Labor	1,973	3,000	1,020	1,980
222	Equipment Parts & Labor	55,064	39,200	61,618	(22,418)
223	Equipment Fuel & Oil	-	750	-	750
228	Safety Equipment	970	1,000	314	686
229	Miscellaneous	703	700	1,420	(720)
235	Building & Grounds Maint.	590	2,200	926	1,274
247	Pumps & Controls	2,280	8,700	10,657	(1,957)
270	SCADA Parts	240	2,000	2,904	(904)
281	Small Tools & Equipment	9,622	2,000	849	1,151
	<b>Total Supplies</b>	<b>377,382</b>	<b>345,480</b>	<b>437,654</b>	<b>(92,174)</b>
<u>Services</u>					
302	Architect & Engineer	13,759	1,236	1,235	1
304	Employee Physicals	501	200	280	(80)
305	Seminar & Training Fees	1,769	2,500	4,085	(1,585)
306	Other Professional Services	2,078	11,400	10,915	485
308	Telephone	2,822	3,000	3,295	(295)
309	Postage	4,471	4,300	6,574	(2,274)
311	Travel Expense	15	500	30	470
312	Legal Advertising	299	-	-	-
314	Printing	2,188	3,000	2,961	39
318	Insurance	25,974	24,500	23,230	1,270

**WATER TREATMENT  
(Cont.)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Services (Cont.)</u>					
319	Utilities	469,600	485,000	408,491	76,509
320	Repair & Maintenance	3,582	1,128	581	547
322	Plant Equipment Maintenance	53,018	48,136	50,578	(2,442)
324	Office Equipment Maintenance	-	2,886	2,977	(91)
325	Other Repair & Maint. Service	-	11,116	11,116	-
327	Equipment Rental	1,777	3,000	380	2,620
330	Membership Dues/Subscriptions	549	400	429	(29)
333	Pump Maintenance	108,846	110,494	86,623	23,871
334	Regulatory Testing/Monitoring	13,391	30,000	24,819	5,181
335	Regulatory Permit Fees	7,770	10,000	7,620	2,380
370	SCADA Maintenance	4,695	5,000	6,500	(1,500)
375	Purchased Water - Benbrook	108,432	950,864	819,896	130,968
	Total Services	825,536	1,708,660	1,472,615	236,045
<u>Capital Outlay</u>					
420	Other Equipment	-	69,292	60,195	9,097
451	Specialized Equipment	-	9,875	9,675	200
	Total Capital Outlay	-	79,167	69,870	9,297
<b>TOTAL EXPENDITURES</b>		<b>1,495,253</b>	<b>2,514,323</b>	<b>2,292,615</b>	<b>221,708</b>

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**WATER/WASTEWATER MAINTENANCE**  
**2008-2009 ANNUAL BUDGET**  
**(Unaudited)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	490,582	554,229	487,807	66,422
102	Overtime	120,623	100,000	103,593	(3,593)
103	Education/Certification Pay	-	-	-	-
104	Salary Package	-	24,274	-	24,274
107	Group Medical/Life Insurance	89,718	99,637	90,933	8,704
108	FICA	48,501	50,351	49,264	1,087
109	Retirement (TMRS)	90,816	95,493	112,414	(16,921)
110	Workers Compensation	30,099	63,494	34,354	29,140
111	Unemployment Tax (TWC)	1,601	4,658	703	3,955
112	Longevity	5,120	5,592	5,844	(252)
	<b>Total Personal Services</b>	<b>877,060</b>	<b>997,728</b>	<b>884,912</b>	<b>112,816</b>
<u>Supplies</u>					
202	General Office Supplies	50	100	104	(4)
204	Computer & Office Equipment	4,325	-	-	-
205	Radio & Communication Equipment	40	-	-	-
212	Chemicals	5,256	7,000	8,491	(1,491)
215	Food & Beverage	178	400	272	128
218	Medical & Laboratory Supplies	9,969	4,000	7,312	(3,312)
219	Uniforms & Protective Clothing	4,473	5,300	3,493	1,807
220	Vehicle Fuel & Oil	56,459	62,313	34,763	27,550
221	Vehicle Parts & Labor	75,475	38,011	64,082	(26,071)
222	Equipment Parts & Labor	1,601	-	137	(137)
228	Safety Equipment	7,053	6,000	6,365	(365)
229	Miscellaneous	5,450	3,000	4,803	(1,803)
233	Street & Road Materials	3,955	15,000	1,467	13,533
234	Traffic & Street Signs	2,750	2,500	2,021	479
235	Building & Grounds Maint.	1,949	3,000	2,170	830
241	Benbrook Pipeline Supplies	-	1,000	5	995
242	Water Mains	34,147	30,000	37,768	(7,768)
243	Water Services	12,268	15,000	18,181	(3,181)
244	Meters	13,245	12,000	11,959	41
245	Sanitary Sewers	19,979	25,000	30,868	(5,868)
247	Pump & Controls	41,019	41,989	30,966	11,023
260	Valves & Hydrants	11,799	14,000	21,381	(7,381)
270	SCADA Parts	8,637	6,000	1,700	4,300
281	Small Tools & Equipment	24,310	15,000	9,706	5,294
	<b>Total Supplies</b>	<b>344,387</b>	<b>306,613</b>	<b>298,014</b>	<b>8,599</b>
<u>Services</u>					
302	Architect & Engineering Services	-	-	-	-
304	Employee Physicals	60	120	330	(210)
305	Seminar & Training Fees	4,805	5,000	1,802	3,198
306	Other Professional Services	87,922	13,453	11,707	1,746

WATER/WASTEWATER MAINTENANCE  
(Cont.)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Services (Cont.)</u>					
308	Telephone/Communications	4,058	4,500	4,444	56
309	Postage	301	750	341	409
311	Travel Expense	145	400	279	121
318	Insurance	13,783	20,663	17,729	2,934
319	Utilities	366,471	350,000	334,149	15,851
320	Repair & Maintenance Buildings/Structures	15,760	-	355	(355)
321	Radio & Comm. Equip. Maint.	-	500	175	325
322	Plant Equipment Maintenance	1,665	20,000	9,194	10,806
324	Radio & Comp. Equip. Maint.	-	886	557	329
325	Other Maintenance	-	-	69	(69)
327	Equipment Rental	4,033	6,000	1,877	4,123
330	Membership Dues/Subscriptions	736	1,500	888	612
333	Pump Maintenance	19,941	35,000	11,715	23,285
335	Regulatory Permit Fees	-	1,547	1,546	1
354	Benbrook Pipeline Services	55,850	60,000	200,425	(140,425)
370	SCADA Maintenance	2,279	5,000	3,048	1,952
	Total Services	577,809	525,319	600,630	(75,311)
<u>Capital Outlay</u>					
402	Land Easements/Right of Ways	-	79,393	81,863	(2,470)
410	Motor Vehicle	38,591	-	1,152	(1,152)
420	Other Equipment	53,412	44,459	32,198	12,261
421	Water Mains	489	148,307	43,671	104,636
422	Water Services	26,225	10,000	8,430	1,570
423	New Water Meters	65,179	66,000	59,897	6,103
424	Sanitary Sewer Mains	14,588	182,300	21,601	160,699
425	Sanitary Sewer Services	5,012	5,000	1,711	3,289
443	Pumps	21,933	22,000	24,875	(2,875)
445	Valves & Hydrants	13,517	7,500	11,913	(4,413)
	Total Capital Outlay	238,946	564,959	287,311	277,648
	TOTAL EXPENDITURES	2,038,202	2,394,619	2,070,867	323,752

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**WATER/WASTEWATER CONSTRUCTION**  
**2008-2009 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	4,680	148,180	(19,134)	167,314
102	Overtime	41,760	30,000	7,524	22,476
104	Salary Package	-	5,466	-	5,466
107	Group Medical/Life Insurance	28,051	29,305	27,464	1,841
108	FICA	13,409	13,683	10,297	3,386
109	Retirement (TMRS)	25,571	24,167	23,907	260
110	Workers Compensation	11,504	18,959	10,327	8,632
111	Unemployment Tax (TWC)	565	1,350	347	1,003
112	Longevity	276	680	420	260
	Total Personal Services	125,816	271,790	61,152	210,638
<u>Supplies</u>					
202	General Office Supplies	7	200	40	160
204	Computers & Office Equipment	-	-	-	-
212	Chemicals	216	500	1,092	(592)
215	Food & Beverage	43	100	-	100
219	Uniforms & Protective Clothing	1,268	1,500	2,439	(939)
220	Vehicle Fuel & Oil	23,533	29,148	13,127	16,021
221	Vehicle Parts & Labor	44,076	33,000	46,300	(13,300)
228	Safety Equipment	12,507	4,000	4,120	(120)
229	Miscellaneous	3,845	2,000	3,604	(1,604)
234	Traffic & Street Signs	803	1,000	1,581	(581)
235	Building & Grounds Maint.	387	500	175	325
245	Sanitary Sewers	159	-	-	-
281	Small Tools & Equipment	7,075	5,000	7,160	(2,160)
	Total Supplies	93,919	76,948	79,638	(2,690)
<u>Services</u>					
304	Employee Physicals	130	60	470	(410)
305	Seminar & Training Fees	239	800	49	751
306	Other Professional Services	4,988	10,000	11,019	(1,019)
308	Telephone/Communications	240	500	545	(45)
311	Travel Expense	-	100	-	100
318	Insurance	1,735	4,000	3,331	669
327	Equipment Rental	11,939	11,000	1,662	9,338
330	Membership Dues/Subscriptions	-	500	-	500
331	Laundry & Sanitation	-	1,000	-	1,000
	Total Services	19,271	27,960	17,076	10,884

**WATER/WASTEWATER CONSTRUCTION**  
(Cont.)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Capital Outlay</u>					
420	Other Equipment	79,865	11,500	-	11,500
421	Water Mains	165,408	200,000	322,394	(122,394)
424	Sanitary Sewer Mains	240,657	193,000	99,418	93,582
445	Valves & Hydrants	5,687	11,000	7,913	3,087
	Total Capital Outlay	491,617	415,500	429,725	(14,225)
	TOTAL EXPENDITURES	730,623	792,198	587,591	204,607

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**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY LAKE & UTILITY MAINTENANCE  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	152,733	170,665	179,202	(8,537)
Supplies	36,216	35,890	24,471	11,419
Services	16,047	16,800	16,858	(58)
Capital Outlay	7,400	-	-	-
TOTAL EXPENDITURES	212,396	223,355	220,531	2,824

**UTILITY SYSTEM PROPERTY MAINTENANCE**

Utility System Property Maintenance is responsible for the care and upkeep of Lake Weatherford and includes maintaining the grounds of utility owned facilities. This department is under the supervision of the Assistant Director of Water and Wastewater.

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**LAKE & UTILITY MAINTENANCE**  
**2008-2009 ANNUAL BUDGET**  
**(Unaudited)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	107,619	106,147	127,831	(21,684)
102	Overtime	-	1,046	452	594
104	Salary Package	-	3,917	-	3,917
107	Group Medical/Life Insurance	21,907	29,305	23,854	5,451
108	FICA	8,005	8,263	7,975	288
109	Retirement (TMRS)	11,011	14,654	14,946	(292)
110	Workers Compensation	2,876	5,131	2,788	2,343
111	Unemployment Tax (TWC)	515	1,334	508	826
112	Longevity	800	868	848	20
	<b>Total Personal Services</b>	<b>152,733</b>	<b>170,665</b>	<b>179,202</b>	<b>(8,537)</b>
<u>Supplies</u>					
202	General Office Supplies	185	200	66	134
211	Agricultural & Botanical	1,915	3,500	225	3,275
215	Meals	48	150	-	150
216	Refuse Bags	1,596	2,000	-	2,000
217	Janitorial Supplies	35	150	140	10
219	Uniforms & Protective Clothing	366	900	840	60
220	Vehicle Fuel & Oil	16,792	11,990	7,346	4,644
221	Vehicle Parts & Labor	9,132	8,000	8,116	(116)
222	Equipment Parts & Labor	-	-	12	(12)
228	Safety Equipment	100	1,000	453	547
229	Miscellaneous	1,063	1,000	925	75
234	Traffic & Street Signs	778	500	676	(176)
235	Building & Grounds Maint.	680	4,000	4,154	(154)
281	Small Tools & Equipment	3,526	2,500	1,518	982
	<b>Total Supplies</b>	<b>36,216</b>	<b>35,890</b>	<b>24,471</b>	<b>11,419</b>
<u>Services</u>					
302	Architect & Engineering Services	-	-	-	-
304	Medical Services	470	250	470	(220)
305	Seminar & Training Fees	55	-	69	(69)
308	Telephone	705	1,000	818	182
309	Postage	14	-	1	(1)

**LAKE & UTILITY MAINTENANCE**  
(Cont.)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Services (Cont.)</u>					
318	Insurance	1,103	1,800	891	909
319	Utilities	4,683	6,000	5,722	278
321	Radio & Comm. Equip. Maint.	-	-	582	(582)
325	Other Repair/Maint. Service	196	1,500	6	1,494
327	Machinery & Equip. Rental	1,090	-	1,360	(1,360)
331	Laundry & Sanitation	7,731	6,250	6,939	(689)
	Total Services	16,047	16,800	16,858	(58)
<u>Capital Outlay</u>					
404	Agricultural & Botanical Equipment	7,400	-	-	-
	Total Capital Outlay	7,400	-	-	-
	TOTAL EXPENDITURES	212,396	223,355	220,531	2,824

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**WATER NON-DEPARTMENTAL**  
**2008-2009 ANNUAL BUDGET**  
**(Unaudited)**

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
332	Administrative Services Transfer	156,673	156,100	156,100	-
343	Return on Investment Transfer	302,326	299,500	308,910	(9,410)
346	Debt Service Requirements	3,001,054	2,470,110	2,476,643	(6,533)
350	Offsite Water Sales Transfer	46,136	40,000	36,654	3,346
352	Loan Interest Expense	4,944	-	70,387	(70,387)
353	OPEB Contribution	-	71,654	73,784	(2,130)
357	Bad Debt Expense	153	-	9,775	(9,775)
358	Gross Receipts Fee	272,093	269,551	278,172	(8,621)
371	Fiscal Agent/Rating Fees	3,237	-	2,613	(2,613)
382	Loan Requirements	18,827	78,763	19,617	59,146
	TOTAL EXPENDITURES	3,805,443	3,385,678	3,432,655	(46,977)

**CITY OF WEATHERFORD  
MUNICIPAL UTILITY SYSTEM  
BUDGET SUMMARY WASTEWATER TREATMENT PLANT  
2008-2009 ANNUAL BUDGET  
(Unaudited)**

Expenditure Classification	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
Personal Services	230,179	283,622	281,792	1,830
Supplies	137,734	150,289	105,382	44,907
Services	461,151	477,118	464,528	12,590
<b>TOTAL EXPENDITURES</b>	<b>829,064</b>	<b>911,029</b>	<b>851,702</b>	<b>59,327</b>

**WASTEWATER TREATMENT PLANT**

The Wastewater Treatment Plant is responsible for the treatment of wastewater collected from residences, businesses, and industries. Treatment includes the removal of suspended solids and organic contaminants as well as an ultra-violet disinfection process in order to meet Texas Commission on Environmental Quality discharge standards. Chemical and biological tests are performed by state certified plant personnel and contract laboratories to assure compliance with discharge permit limits. The Wastewater Treatment Plant treated and released to the receiving stream a total of 707 MG in the FY 2009.

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**WASTEWATER TREATMENT PLANT**  
**2008-2009 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Personal Services</u>					
101	Salaries & Wages	155,584	183,108	189,707	(6,599)
102	Overtime	9,260	10,000	9,868	132
103	Education/Certification Pay	240	240	240	-
104	Salary Package	-	6,754	-	6,754
107	Group Medical/Life Insurance	23,042	29,305	26,024	3,281
108	FICA	12,702	15,183	15,285	(102)
109	Retirement (TMRS)	23,470	28,463	34,949	(6,486)
110	Workers Compensation	4,417	7,938	4,313	3,625
111	Unemployment Tax (TWC)	524	1,519	294	1,225
112	Longevity	940	1,112	1,112	-
	<b>Total Personal Services</b>	<b>230,179</b>	<b>283,622</b>	<b>281,792</b>	<b>1,830</b>
<u>Supplies</u>					
202	General Office Supplies	187	500	47	453
204	Computer/Office Equipment	632	533	483	50
212	Chemicals	40,984	40,000	27,405	12,595
215	Food & Beverage	30	200	63	137
217	Janitorial Supplies	555	725	782	(57)
218	Medical & Laboratory Supplies	11,282	15,000	19,432	(4,432)
219	Uniforms & Protective Clothing	1,499	1,500	1,540	(40)
220	Vehicle Fuel & Oil	7,554	7,231	4,605	2,626
221	Vehicle Parts & Labor	1,709	7,000	3,867	3,133
222	Equipment Parts & Labor	41,544	43,300	34,665	8,635
223	Equipment Fuel & Oil	2,119	4,000	1,213	2,787
228	Safety Equipment	2,191	1,500	335	1,165
229	Miscellaneous	1,705	500	1,163	(663)
233	Street & Road Materials	3	300	-	300
235	Building & Grounds Maint.	1,754	4,000	970	3,030
247	Pumps & Controls	21,967	20,000	7,611	12,389
270	SCADA Parts	512	2,500	755	1,745
281	Small Tools & Equipment	1,507	1,500	446	1,054
	<b>Total Supplies</b>	<b>137,734</b>	<b>150,289</b>	<b>105,382</b>	<b>44,907</b>
<u>Services</u>					
302	Architect & Engineer	1,971	1,500	-	1,500
304	Employee Physicals	125	60	-	60
305	Seminar & Training Fees	700	1,000	1,580	(580)
306	Other Professional Services	1,375	500	492	8
308	Telephone	1,494	1,500	1,754	(254)
309	Postage	77	500	19	481
311	Travel Expense	-	300	-	300

WASTEWATER TREATMENT PLANT  
(Cont.)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
<u>Services (Cont.)</u>					
318	Insurance	9,915	10,000	8,458	1,542
319	Utilities	334,716	328,000	327,890	110
320	Building Maintenance	5,534	7,000	1,625	5,375
322	Plant Equipment Maintenance	21,969	34,000	31,853	2,147
324	Office Equipment Maintenance	-	558	557	1
330	Membership Dues/Subscriptions	1,305	2,000	200	1,800
331	Laundry & Sanitation	28,540	29,700	37,133	(7,433)
334	Regulatory Testing/Monitoring	29,252	30,000	27,083	2,917
335	Regulatory Permit Fees	21,045	27,500	24,566	2,934
370	SCADA Maintenance	3,133	3,000	1,318	1,682
	Total Services	461,151	477,118	464,528	12,590
	<b>TOTAL EXPENDITURES</b>	<b>829,064</b>	<b>911,029</b>	<b>851,702</b>	<b>59,327</b>

**City of Weatherford**  
**MUNICIPAL UTILITY SYSTEM**  
**WASTEWATER NON-DEPARTMENTAL**  
**2008-2009 ANNUAL BUDGET**  
(Unaudited)

Account Number	Account Title	Actual 2007-2008	Amended Budget 2008-2009	Actual 2008-2009	Variance Positive (Negative)
332	Administrative Services Transfer	59,699	67,805	67,805	-
343	Return on Investment Transfer	194,484	196,125	188,326	7,799
346	Debt Service Requirements	1,214,318	1,601,862	1,687,269	(85,407)
353	OPEB Contribution	-	29,019	29,881	(862)
358	Gross Receipts Fee	141,443	142,636	136,952	5,684
371	Fiscal Agent/Rating Fees	1,244	-	1,694	(1,694)
	TOTAL EXPENDITURES	1,611,188	2,037,447	2,111,927	(74,480)