

CITY OF PETERSBURG

BUDGET

1977-78

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*General Fund & Electric Fund*

Enclosed is a copy of the  
1978-79 Motor Vehicle Tax

<u>FISCAL YEAR:</u>	<u>ASSESSED VALUATION:</u>	<u>MILL LEVY:</u>
1969-70	\$ 13,611,510	17
1970-71	14,653,822	14
1971-72	16,010,582	14
1972-73	16,843,558	15
1973-74	16,841,133	15
1974-75	18,908,690	17
1975-76	21,557,806	18
1976-77	30,827,010	12
1977-78	31,170,460	14

## SUMMARY OF CITY EMPLOYEES

Classification	1976-77 (Actual Budget)	1977-78
Administration:	6.5	7
Public Works (Includes Street, Sewer, Water, Garbage, & Sanitation)	12.5	14
Public Safety	11.5	12.5
Light & Power	12	14
Janitor	1.0	1.0
TOTAL	43.5	48.5

WAGE GROUP	0	1 Yr.	5 Yr.	10 Yr.	15 Yrs.	20 Yrs.
Engineer Department Heads	1. 1,558.00	1,909.00	1,989.00	2,069.00	2,149.00	2,239.00
Police Captain Foreman	2. 1,438.00	1,782.00	1,902.00	1,982.00	2,022.00	2,112.00
Sergeant & Plant Manager	3. 1,387.00	1,707.00	1,787.00	1,877.00	1,957.00	2,047.00
Mechanic, Plant Operator & Patrolmen	4. 1,336.00	1,656.00	1,736.00	1,816.00	1,896.00	1,986.00
Harbor, Sanitation, Dog Catcher	5. 1,250.00	1,546.00	1,626.00	1,706.00	1,786.00	1,876.00
	6. 1,165.00	1,437.00	1,517.00	1,597.00	1,677.00	1,767.00
	7. 1,096.00	1,347.00	1,427.00	1,507.00	1,587.00	1,677.00
	8. 1,027.00	1,254.00	1,334.00	1,414.00	1,494.00	1,584.00
Secretary, Bookkeepers, Chief Dispatchers	9. 960.00	1,184.00	1,264.00	1,344.00	1,424.00	1,514.00
Receptionist, Janitor, Dispatcher	10. 886.00	1,069.00	1,149.00	1,229.00	1,309.00	1,389.00

This schedule includes City employee's in Public Works, Public Safety, and Administration except City Manager, 1977/78 year wage \$31,000.00.

## GENERAL FUND REVENUE

	1976-77	1977-78
General Taxes	\$376,850.00	443,000.00
Payment in Lieu of Taxes	30,000.00	30,000.00
License & Permits	3,000.00	2,400.00
Sales & Leases	18,500.00	21,500.00
Revenue from State of Alaska	103,000.00	97,500.00
Revenue from State Grants	140,000.00	170,000.00
Federal Revenue Sharing	-0-	120,198.00 *
Charges for Services	149,900.00	57,602.00
Fines & Forfeits	4,000.00	7,800.00
Other Revenues	<u>28,000.00</u>	<u>8,000.00</u>
Total	\$853,250.00	958,000.00

## APPROPRIATIONS

Administration	\$174,800.00	206,278.00
F.I.C.A., B.C., W.C., State Ret.	105,600.00	132,100.00
Public Safety	175,848.00	252,150.00
Public Works	180,342.00	182,314.00
Sewer	90,000.00	-0-
Sanitation	42,600.00	50,000.00
Community Services	84,060.00	135,158.00
Total	\$853,250.00	958,000.00

\* 1977/78 Federal Revenue Sharing shown as an income item whereas in 1976/77 was shown as a reduction of expense.

## GENERAL FUND REVENUES

ACCT. #	CLASSIFICATION	1976-77	1977-78
	<u>Taxes</u>		
200	Real Property	305,850.00	358,000.00
201	Personal Property	64,000.00	78,000.00
202	Delinquent Taxes	5,000.00	5,000.00
203	Penalty & Interest	2,000.00	2,000.00
	<u>Payment in Lieu of Taxes</u>		
206	Electric Utility	30,000.00	30,000.00
	<u>License &amp; Permits</u>		
211	Building Permits	2,000.00	1,000.00
212	Dog Licenses	850.00	1,300.00
213	Transient Licenses	150.00	100.00
	<u>Sales &amp; Leases</u>		
240	Real Property Sales	15,000.00	15,000.00
242	Cemetary Plot Sales	1,000.00	1,000.00
243	Equipment Sales	500.00	500.00
244	Materials & Supplies Sales	1,000.00	1,000.00
245	Tideland Leases	1,000.00	4,000.00
	<u>Revenue from State of Alaska</u>		
259	Security Check	6,000.00	6,000.00
260	Business, Amusement & Raw Fish	70,000.00	70,000.00
261	Liquor License	3,500.00	4,500.00
262	Housing State Prisoners	10,000.00	12,000.00
264	State Road Maintenance	13,500.00	5,000.00
	<u>Revenue from State Grants</u>		
265	Shared Revenue	140,000.00	170,000.00
266	Day Care Center	-0-	-0-
267	CETA	-0-	-0-
268	Federal Revenue Sharing	-0-	120,198.00
	<u>Charges for Services</u>		
250	Rural Fire Charges	2,400.00	-0-
270	Ambulance	1,500.00	1,500.00
274	Public Works	5,000.00	5,102.00
278	Sewer Charges (Wastewater Fund)	90,000.00	-0-
276	Cemetary Services	1,000.00	1,000.00
277	Garbage Collection	50,000.00	50,000.00
	<u>Fines &amp; Forfeitures</u>		
280	Fines (Magistrates Court)	1,000.00	1,300.00
281	Police Services	2,000.00	5,000.00
282	Animal Impound	1,000.00	1,500.00
	<u>Other Revenues</u>		
290	Interest Income	3,000.00	1,000.00
291	Equipment Rental	5,000.00	2,000.00
299	Unclassified Income	20,000.00	5,000.00
	<b>TOTAL</b>	<b>\$853,250.00</b>	<b>\$958,000.00</b>

Available Budget  
20% COSTY PER-F

CITY EMPLOYEES

ADMINISTRATION PAYROLL

Classification	#	Budget	
		1976-77	1977-78
Administration	3	76,452.00	81,256.00
City Manager			General Fund 1/2 Power & Light 1/4 Water & Wastewater 1/4
City Clerk			General Fund 1/2 Power & Light 1/4 Water & Wastewater 1/4
City Engineer			General Fund 1/2 Capital Improvement 1/2
Office	3.5	40,000.00	52,236.00
Custodian	1	11,800.00	13,788.00
<b>TOTAL</b>	<b>7.5</b>	<b>128,252.00</b>	<b>148,280.00</b>



GENERAL FUND EXPENDITURES

ACCT. #	CLASSIFICATION	1976-77	1977-78
	<u>ADMINISTRATION</u>		
300	Mayor & Council	\$ 8,700.00	\$ 9,000.00
301	Council Contingency	2,000.00	2,000.00
309	Council Travel	5,000.00	5,000.00
302	Janitor Pay	11,800.00	13,788.00
303	Janitor Supply	1,000.00	1,000.00
304	Fuel	5,000.00	5,000.00
305	Repair & Maintenance Pay	8,000.00	5,000.00
307	Electricity	3,500.00	3,500.00
308	Insurance	22,000.00	23,000.00
310	City Manager Pay	10,000.00	15,500.00
311	Secretary Pay	10,200.00	13,356.00
312	Office Supply	5,000.00	5,000.00
313	Travel Expense	3,500.00	3,500.00
314	Telephone	3,000.00	3,500.00
315	City Clerks Pay	10,000.00	11,934.00
317	Clerks Office Pay	15,000.00	15,000.00
319	Postage	1,000.00	1,000.00
320	Legal Publications	4,000.00	4,000.00
322	Fidelity Bond's	700.00	700.00
323	Repair of Office Equipment (Maintenance Agreement)	2,500.00	5,000.00
326	Purchase Office Equipment	1,000.00	1,000.00
324	Telephone	500.00	700.00
325	Contingency & Travel	1,000.00	1,000.00
332	Assessor	3,000.00	17,000.00
333	Assessors Expenses	1,000.00	500.00
335	Legal Fees & Expenses	15,000.00	15,000.00
336	City Magistrate Fee	500.00	500.00
337	Auditing Fees	10,000.00	9,600.00
338	City Engineer/Building Inspector	9,000.00	13,000.00
339	Engineers Supply	-0-	500.00
340	Election Judges	1,500.00	1,500.00
341	Election Supplies	400.00	200.00
TOTALS		\$174,800.00	\$206,278.00



CITY EMPLOYEES  
PUBLIC SAFETY PAYROLL

		1976-77	1977-78
Fire Department	3	3,600.00	19,032.00
<u>Police</u>			
Administration	3	52,000.00	59,076.00
Patrolmen & Sergeant	4	60,607.00	76,872.00
Dispatchers	3.5	31,000.00	33,792.00
Safety Officer	1	14,160.00	15,000.00
<b>TOTAL</b>		<b>161,367.00</b>	<b>203,772.00</b>

PUBLIC SAFETY

Acct #		1976-77	1977-78
350	Police Chief Pay	21,948.00	23,868.00
351	Payroll	77,728.00	98,000.00
352	Car - Gas/Oil/Maint. <i>amb.</i>	6,200.00	6,200.00
353	Ins./Bonds	500.00	1,100.00
354	Equipment & Supplies	4,000.00	4,800.00
356	Telephone	3,000.00	3,000.00
357	Uniform Allowance	1,550.00	1,750.00
358	Equipment	500.00	3,500.00
359	Utilities	1,700.00	2,000.00
370	Dispatcher	43,000.00	48,000.00
371	Jail Food	5,000.00	5,000.00
375	Travel & Training	-0-	2,000.00
376	Special Investigation	1,000.00	1,000.00
378	Safety Officer	13,800.00	15,000.00
379	Canine Expense	2,500.00	2,500.00
380	Chief/Driver/Fireman	3,600.00	19,032.00
381	Fire Hall Improvement	4,000.00	2,000.00
382	Station Equipment	3,000.00	3,000.00
383	Training	2,000.00	2,000.00
386	Chemicals	1,500.00	1,500.00
387	Alarms/Pumps	3,000.00	3,000.00
388	Firemen Dinner	1,800.00	2,400.00
390	Unclassified	1,500.00	1,500.00

Total	202,826.00	252,150.00
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Federal Revenue Sharing	(26,978.00)	(105,673.00)
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175,848.00

CITY EMPLOYEES

PUBLIC WORKS PAYROLL

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Administration	3	\$ 64,604.00	
Public Works Supt.		General Fund 1/2	
		Water & Wastewater	1/2
Equipment Operation	2	33,000.00	
Mechanics	2	40,000.00	
Sanitation	2	30,600.00	
Skilled	2	32,000.00	
Cemetery	.5	7,200.00	
Water	1	17,200.00	
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TOTAL	12.5	\$224,604.00	

PUBLIC WORKS

Acct #		1976-77	1977-78
400	Superintendent	\$ 11,802.00	\$ 17,912.00
401	Payroll	30,000.00	65,102.00
402	State Highway Maint.	13,500.00	5,000.00
403	Included in 401	1,000.00	-0-
404		5,000.00	-0-
405	Mechanics Pay	40,000.00	40,000.00
406	Maint of Garage & Small Tools	2,500.00	2,500.00
407	Motor Pool Expense	35,850.00	20,000.00
408	Sewer	43,000.00	-0-
409	General Property	9,500.00	-0-
415	Street Material	26,390.00	26,000.00
419	Telephone	800.00	800.00
420	Utilities	3,000.00	4,000.00
425	Cemetery Supplies & Material	1,000.00	1,000.00
426	Sanitation Payroll	30,600.00	38,000.00
427	Maint. Garbage Dump	10,000.00	10,000.00
428	Maint. Truck	2,000.00	2,000.00
433	Sewer Bond Dept	47,000.00	-0-
TOTAL		312,942.00	232,314.00

COMMUNITY SERVICES

Acct #		1976-77	1977-78
450	Health Officer	\$ 600.00	\$ 600.00
454	Rat Control (Included in 401)	500.00	-0-
455	Council on Alcoholism	2,000.00	2,000.00
456	Youth Center	1,500.00	2,000.00
457	Gateway Mental Health	-0-	4,500.00
458	Museum Utility	3,600.00	3,600.00
459	Day Care Center	-0-	2,000.00
460	Elderly	-0-	2,000.00
461	Contingency (Civic Projects)	2,000.00	2,000.00
465	Parks & Recreation	10,000.00	10,000.00
467	<i>etc</i>		
470	Library	7,295.00	14,525.00
471- 472	<i>Res Sharing Antirecession</i>		
490	Street Lighting Elec. Should be state - State roads	13,860.00	14,000.00
			<u>57,825.00</u>
	Federal Revenue Sharing	(7,295.00) 34,060.00	(14,525.00)
500	State Revenue Sharing Hospital	50,000.00	77,606.00
	TOTAL	84,060.00	135,158.00

Acct #		1976-77	1977-78
530	ESD Unemployment	\$ -0-	\$ 5,000.00
532	FICA	25,700.00	29,000.00
533	Blue Cross	17,400.00	27,600.00
534	Workman's Comp.	18,000.00	20,000.00
535	State Retirement	44,500.00	50,500.00
	TOTAL	105,600.00	132,100.00
	Total General Fund Expenditures	853,250.00	958,000.00

  
 Board of Education



FEDERAL REVENUE SHARING FUND

<u>REVENUES:</u>	1976-77	1977-78
Entitlements	\$ 39,273.00	#8 \$ 65,971.00
Entitlements 3/4 of 86,048.00-10/1/77-9/30/78		#9 64,586.00
Interest Income	<u>1,000.00</u>	<u>-0-</u>
<i>We will receive 90,818.00</i>		
	40,273.00	130,557.00
Expenditures by Resolutions		<u>10,359.00</u>
TOTAL		<u>120,198.00</u>

EXPENDITURES:

Operations & Maintenance

Public Safety	26,978.00	105,673.00
Library	7,295.00	14,525.00

*Paid 8/10/77*

Capital Outlay:

Pound (Fence at Police Station)	<u>5,000.00</u>	<u>-0-</u>
TOTALS:	39,273.00	120,198.00

*8/10/77 Paid to General Fund for Public Safety 40,673.00*  
*Balance 65,000.00*

CITY OF PETERSBURG  
Wastewater

Acct #		1976-77	1977-78
	<u>REVENUE</u>		
	Sales	\$90,000.00	\$165,000.00
	Other than Sales	-0-	5,000.00
	TOTAL	90,000.00	170,000.00
	<u>APPROPRIATIONS</u>		
330	Capital Improvements		18,300.00 ✓
	<u>Debt Service</u>		
505	Bond Principal		5,000.00
510	Bond Interest		37,500.00
515	Bond Reserve		4,500.00
	TOTAL	47,000.00	47,000.00 ✓
	<u>Operation &amp; Maintenance Cost</u>		
720	Supervision Labor		6,000.00 ✓
721	Operation Labor		11,400.00 ✓
722	Maintenance Labor		10,000.00 ✓
723	Payroll tax & Benefits		4,000.00 ✓
725	Fuel & Electric		34,500.00 ✓
726	Purification Supplies		7,000.00 ✓
727	Maintenance Materials		5,000.00 ✓
728	Insurance		8,000.00 ✓
	TOTAL	9,500.00	85,900.00 ✓
	<u>General Administration Costs</u>		
940	Office Supplies & Communications		6,000.00 ✓
941	Supervision		6,000.00 ✓
942	Office Accounting		4,000.00 ✓
943	Payroll Taxes & Benefits		2,800.00 ✓
	TOTAL	43,000.00	18,800.00
	TOTAL	90,000.00	170,000.00

CITY OF PETERSBURG  
Water Utility Fund

Acct #	Classification	1976-77	1977-78
<u>REVENUE</u>			
400	Revenues from Service	255,000.00	255,000.00
415	Other Revenue	10,000.00	6,500.00
	Less Uncollectable Accounts		(2,600.00)
		<u>265,000.00</u>	<u>258,900.00</u>
<u>APPROPRIATIONS</u>			
325	Balance for Capital Improvements	52,900.00	41,610.00 ✓
<u>Debt Service</u>			
500	Bond Principal	5,000.00	10,000.00 ✓
501	Bond Interest	42,250.00	41,750.00 ✓
502	Bond Reserve	<u>29,040.00</u>	<u>10,140.00</u> ✓
	TOTAL	76,290.00	61,890.00 ✓
<u>Operation &amp; Maintenance Cost</u>			
700	Supervision Labor	-0-	13,200.00 ✓
701	Operation Labor	18,510.00	18,000.00 ✓
705	Maintenance Labor	5,000.00	20,000.00 ✓
706	Payroll Taxes & Benefits	11,100.00	14,630.00 ✓
713	Fuel & Electric	9,800.00	10,100.00 ✓
743	Purification Supplies	28,500.00	23,000.00 ✓
758	Maintenance Materials	12,000.00	4,000.00 ✓
798	Insurance	<u>8,000.00</u>	<u>8,000.00</u> ✓
	TOTAL	92,910.00	120,900.00
<u>General Administration Costs</u>			
910	Office Supplies & Communications	8,300.00	6,300.00 ✓
915	General Office Labor	-0-	8,000.00 ✓
920	Supervision	25,000.00	10,000.00 ✓
922	Professional Service	-0-	3,100.00 ✓
925	Payroll Taxes & Benefits	<u>9,600.00</u>	<u>7,100.00</u> ✓
	TOTAL	42,900.00	34,500.00
	TOTAL	265,000.00	258,900.00

HARBOR BUDGET

Acct #		1976-77	1977-78
Revenue		\$ 44,400.00	\$ 48,000.00
APPROPRIATIONS			
430	Payroll Payroll Taxes	25,500.00 3,834.00	27,344.00 ✓ 4,000.00 ✓
TOTAL		29,334.00	31,344.00
431	Maintenance	7,000.00	10,256.00 ✓
432	Telephone	300.00	400.00 ✓
433	Office Utilities	5,266.00	3,000.00 ✓
434	Office Supplies	-0-	1,000.00 ✓
435	Small Tools	-0-	1,000.00 ✓
436	Audit	2,500.00	1,000.00 ✓
TOTAL		15,066.00	16,656.00 ✓
Appropriation Total		44,400.00	48,000.00

SALES TAX

REVENUE

ACCT. #	CLASSIFICATION	1976-77	1977-78
100	Collection of Sales Tax	\$540,000.00	\$600,000.00
101	Penalties & Interest	10,000.00	8,000.00
103	1968 Hospital Bond (Pd. by Hosp.)	11,437.50	10,862.50
105	School Const. (Swimming Pool)	20,500.00	24,625.00
107	Sales of Trucks	-0-	-0-
109	Time Certificate Interest	-0-	-0-

TOTAL: \$581,937.50 1976-77 \$643,487.50 1977-78

APPROPRIATIONS

		1976-77	1977-78
110	School Appropriation	\$231,371.00	<del>\$231,371.00</del> ✓
111	Payroll	5,000.00	5,000.00 ✓
119	Office Supplies	1,000.00	1,000.00 ✓
120	Pickups	19,300.00	-0-
121	Trucks	53,795.00	-0-
122	Building (Shop Completion)	53,795.00	-0-
150	Streets & Sewers	-0-	50,574.00 ✓
151	Upgrade Municipal Bldg.	12,750.00	-0-
152	Sewer Connection	5,500.00	-0-
153	Hospital Roof	15,000.00	-0-
154	Subdivision by Airport	10,000.00	-0-

1975 SCHOOL BONDS

171	Interest	\$213,305.00	\$213,305.00
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1968 SCHOOL BONDS

172	Principal	\$ 55,000.00	\$ 55,000.00
173	Interest	55,050.00	51,750.00

1968 HOSPITAL BONDS

174	Principal	\$ 10,000.00	\$ 10,000.00
175	Interest	1,437.50	862.50

1970 POOL BONDS

176	Principal	\$ 10,000.00	\$ 15,000.00
177	Interest	10,500.00	9,625.00

TOTALS: \$762,803.50 1976-77 \$643,487.50 1977-78

CITY EMPLOYEES  
LIGHT AND POWER PAYROLL

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CLASSIFICATION	#	
Administration	1	\$ 27,000.00
Office & Store Clerk Meter Reader	2	35,558.00
Linemen	4	95,232.00
Electrician & Mechanic	2	46,093.00
Operators	5	107,911.00
TOTAL	14	311,794.00

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PETERSBURG MUNICIPAL POWER & LIGHT

1977-78 BUDGET

Revenue

Acct. #	Description	76-77	77-78
440	Residential Sales	\$362,978.00	\$403,497.00
442	Commercial Sales	495,461.00	556,899.00
443	Surcharge	21,200.00	27,212.00
444	Street Lighting	13,860.00	13,860.00
451	Misc. Revenue	3,500.00	624.00
452 (451.1)	Fuel Adjustment	-0-	19,369.00
454	Rent, Electric Property	2,920.00	4,057.00
456	Other	2,500.00	394.00
	<b>TOTAL</b>	<b>\$902,419.00</b>	<b>\$1,025,912.00</b>
	Bond Funds	-0-	950,000.00
	<b>TOTAL REVENUE</b>	<b>\$902,419.00</b>	<b>\$1,975,912.00</b>

219.1

Expenditures

Acct. #	Description	76-77	77-78
125 & 224	Bond & Loan Retirement	\$223,750.00	\$ 175,968.00
184 (184.1)	Wages	304,111.00	433,889.00
330-336	Hydraulic Production	-0-	427,150.00
340-346	Diesel Production	-0-	476,500.00
350-359	Transmission Plant	-0-	1,500.00
360-373	Distribution Plant	25,958.00	23,500.00
389-399	General Plant	38,000.00	16,000.00
530-535	Hydro Generation Expense	-0-	48,800.00
538-543	Diesel Generation Expense	239,800.00	267,225.00
550-553	Transmission Expense	-0-	3,000.00
560-576	Distribution Expense	4,600.00	14,300.00
901-904	Customer Accounts Expense	-0-	19,080.00
920-935	Administration & General Expense	66,200.00	69,000.00
	<b>TOTAL EXPENDITURES</b>	<b>\$ 902,419.00</b>	<b>\$1,975,912.00</b>

950,000

Bond & Loan Retirement

Acct. #	Description	76-77	77-78
125 (125.1)	Principal, Interest, Reserve Bonds 1963-65-73	\$124,523.00	\$118,096.00 12,053.
126 (125.2)	Principal, Interest 1970 Bond - NBA	16,571.00	16,780.00
224 (224.1)	Loan - NBA	52,656.00	41,092.00
125.3 & 224.4	*Bond & Loan	30,000.00	-0-
	TOTAL	\$223,750.00	\$175,968.00 *

\*Budgeted but not negotiated

Wages

Acct. #	Description	76-77	77-78
184 (184.1)	Wages, Salaries, Overtime, & Fringe Benefits	\$304,111.00	\$433,889.00
	Hourly wages	\$284,794.00	13 employees
	Salaries	27,000.00	Utility Superintendent
	"	10,000.00	City Manager
	"	4,000.00	City Clerk
	Sub-total	325,794.00	
	Overtime, 10%	28,479.00	
	Shift differential	1,139.00	
	Longevity	6,448.00	
	Retirement	38,856.00	
	Workmans Comp.	14,124.00	
	F.I.C.A.	13,514.00	
	Blue Cross	5,077.00	
	Life Insurance	458.00	
	Total	\$433,889.00	

Wage Distribution

Acct. #	Description	76-77	77-78
163	Stores	\$ 11,070.00	\$ 11,500.00
330-336	Hydro Generation Plant	2,214.00	16,337.00
340-346	Diesel Generation Plant	7,503.00	21,628.00
350-359	Transmission Plant	308.00	9,354.00
360-373	Distribution Plant	14,514.00	24,691.00
530	General Labor	43,050.00	51,508.00
535	Hydro Maintenance	9,594.00	19,033.00
538	Operation Labor	63,329.00	75,828.00
543	Plant Maintenance	25,523.00	24,361.00
550-553	Transmission Expense	1,476.00	11,687.00
560-570	Distribution Operation	11,423.00	20,009.00
571-576	Distribution Maintenance	15,851.00	28,224.00
901	Meter Reading	7,163.00	4,800.00
902	Accounting Labor	14,773.00	10,800.00
920	General & Administrative Salary	32,000.00	31,600.00
925	Workmans Compensation	-0-	14,124.00
926	Insurance	456.00	458.00
926.1	Retirement	27,096.00	38,856.00
926.2	Blue Cross	4,860.00	5,077.00
926.4	FICA	11,408.00	13,514.00
935	Maintenance Expense	500.00	500.00
	TOTAL WAGES	\$ 304,111.00	\$ 433,889.00

Capital Accounts

Acct. #	Description	76-77	77-78
<u>Hydraulic Production</u>			
330	Land & Land Rights	-0-	\$ 150.00
331	Structures & Improvements	-0-	500.00
332	Reservoirs & Improvements	-0-	360,000.00
333	Waterwheels, Turbines & Generators	-0-	-0-
334	Accessory Electric Equipment	-0-	35,000.00
335	Miscellaneous Power Plant Equipment	-0-	1,500.00
336	Roads, Trails & Bridges	-0-	30,000.00
	TOTAL HYDRAULIC PRODUCTION	-0-	\$ 427,150.00
<u>Diesel Production</u>			
340	Land & Land Rights	-0-	\$ 1,500.00
341	Structures & Improvements	-0-	95,000.00
342	Fuel Holders, Producers & Accessories	-0-	60,000.00
343	Internal Combustion Engines	-0-	240,000.00
344	Generators	-0-	35,000.00
345	Accessory Electric Equipment	-0-	25,000.00
346	Miscellaneous Power Plant Equipment	-0-	20,000.00
	TOTAL DIESEL PRODUCTION	-0-	\$ 476,500.00

## Capital Accounts (cont.)

Acct. #	Description	76-77	77-78
<u>Transmission Plant</u>			
350	Land & Land Rights	-0-	\$ 1,500.00
352	Structures & Improvements	-0-	-0-
353	Station Equipment	-0-	-0-
354	Towers & Fixtures	-0-	-0-
355	Poles & Fixtures	-0-	-0-
356	Overhead Conductors & Devices	-0-	-0-
357	Underground Conduit	-0-	-0-
358	Underground Conductors & Devices	-0-	-0-
359	Roads & Trails	-0-	-0-
	TOTAL TRANSMISSION PLANT	-0-	\$ 1,500.00
<u>Distribution Plant</u>			
360	Land & Land Rights	\$ -0-	\$ -0-
361	Structures & Improvements	-0-	5,000.00
362	Station Equipment	-0-	-0-
363	Storage Battery Equipment	-0-	-0-
364	Poles, Towers & Fixtures	4,760.00	3,000.00
365	Overhead Conductors & Devices	4,598.00	3,000.00
366	Underground Conduit	-0-	1,000.00
367	Underground Conductors & Devices	-0-	2,000.00
368	Line Transformers	12,000.00	5,000.00
369	Services	-0-	3,000.00
370	Meters	4,600.00	1,500.00
373	Street Lighting & Signal Systems	-0-	-0-
	TOTAL DISTRIBUTION PLANT	\$ 25,958.00	\$ 23,500.00
<u>General Plant</u>			
389	Land & Land Rights	\$ -0-	\$ -0-
390	Structures & Improvements	-0-	12,000.00
391	Office Furniture & Equipment	-0-	-0-
392	Transportation Equipment	38,000.00	-0-
393	Stores Equipment	-0-	1,000.00
394	Tools, Shop & Garage Equipment	-0-	3,000.00
395	Laboratory Equipment	-0-	-0-
396	Power Operated Equipment	-0-	-0-
397	Communications Equipment	-0-	-0-
398	Miscellaneous Equipment	-0-	-0-
399	Other Tangible Property	-0-	-0-
	TOTAL GENERAL PLANT	\$38,000.00	\$ 16,000.00

Operation & Maintenance Expense Accounts

Acct. #	Description	76-77	77-78
<u>Hydraulic Power Generation</u>			
Operation			
530	Operation Supervision & Labor	-0-	\$ 300.00
532	Operation Supplies & Expense	-0-	1,500.00
Maintenance			
535	Maintenance of Hydraulic Product. Plant	-0-	47,000.00
	TOTAL HYDRAULIC POWER GENERATION	-0-	\$ 48,800.00
<u>Diesel Generation</u>			
Operation			
538	Operation Supervision & Labor	-0-	\$ -0-
539	Fuel	\$211,382.00	240,232.00
540	Operation Supplies & Expense	-0-	8,793.00
542 (540.1)	Lube Oil	10,300.00	3,200.00
Maintenance			
543	Maintenance of Production Plant	18,118.00	15,000.00
	TOTAL DIESEL GENERATION	\$239,800.00	\$ 267,225.00
<u>Transmission Expense</u>			
Operation			
550	Operation Supervision & Labor	\$ -0-	\$ 500.00
551	Operation Supplies & Expense	-0-	500.00
Maintenance			
553	Maintenance of Transmission Plant	-0-	2,000.00
	TOTAL TRANSMISSION EXPENSE	\$ -0-	\$ 3,000.00
<u>Distribution Expense</u>			
Operation			
560	Operation Supervision & Labor	\$ -0-	\$ 300.00
561	Line & Station Labor	-0-	-0-
562	Line & Station Supplies	4,600.00	8,000.00
565	Street Light & Signal Systems	-0-	2,000.00
566	Meter Expense	-0-	1,000.00
567	Customer Installation Expense	-0-	-0-
569	Miscellaneous Distribution Expense	-0-	500.00
Maintenance			
571	Maint. of Structures & Improvements	-0-	1,000.00
572	Maint. of Lines	-0-	500.00
573	Maint. of Transformers - Line	-0-	150.00
574	Maint. of Lights & Signal Systems	-0-	150.00
575	Maint. of Meters	-0-	500.00
576	Maint. of Misc. Distribution	-0-	200.00
	TOTAL DISTRIBUTION EXPENSE	\$ 4,600.00	\$ 14,300.00



Operation & Maintenance Accounts (cont.)

Acct. #	Description	76-77	77-78
<u>Customer Accounts Expense</u>			
Operation			
901	Meter Reading Labor	\$ -0-	\$ -0-
902	Accounting & Collecting Labor	-0-	8,000.00
903	Supplies & Expense	-0-	1,000.00
904	Uncollectible Accounts	-0-	10,080.00
TOTAL CUSTOMER ACCOUNTS EXPENSE		\$ -0-	\$ 19,080.00
<u>Administration &amp; General Expense</u>			
Operation			
920	Administrative & General Salaries	\$ -0-	\$ -0-
921	Office Supplies & Expense	3,200.00	3,000.00
923.1	Outside Services & Consultants	10,000.00	5,000.00
923.2	Legal Fees	4,000.00	1,500.00
923.3	Auditing Fees	3,500.00	3,500.00
924	Property Insurance	12,360.00	14,000.00
926.3	Employee Benefits & Training	1,640.00	2,000.00
927	Payment in Lieu of Taxes	30,000.00	30,000.00
928	Regulatory Commission Expenses	-0-	1,500.00
930	Miscellaneous General Expenses	1,500.00	4,000.00
933	Transportation Expense	-0-	4,500.00
Maintenance			
935	Maintenance Expense	-0-	-0-
TOTAL ADMINISTRATION & GENERAL EXPENSE		\$ 66,200.00	\$ 69,000.00