

FRANKFORT PLANT BOARD
ELECTRIC · WATER · TELECOM
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BUDGET AND FINANCIAL PLAN

FISCAL YEARS BEGINNING

2023-2027

*Neighbors supporting neighbors
across the Commonwealth...*





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Board of Directors

John Cubine	Chairman
John Snyder	Vice-Chairman
Stephen Mason	Secretary/Treasurer
Kathryn Dutton-Mitchell	Member
Jason Delambre	Member

Management Team

Gary Zheng, P.E., Ph. D	General Manager
David Denton, CPA	Chief Financial Officer
Vent Foster, P.E.	Chief Operations Officer
Hance Price	Assistant General Manager of Administration, Staff Attorney

David Billings, P.E.	Director of Water Operations/Chief Water Engineer
Brian Bourne	Water Distribution Superintendent
Nichell Brown	Human Resource Director
Katrina Cummins, CPA	Finance Director
Cassie Estill/April Rhodes	Customer Service Supervisors
Adam Hellard	Telecom Superintendent
Scott Hudson	Electric Superintendent
Casey Jones	Information Technology Director
Cathy Lindsey	Communications & Marketing Director
JC Lyons	Safety Director
Travis McCullar, P.E.	Chief Electrical Engineer
Leigh Ann Phillips	Support Services Director
Brandon Powers	Water Plant Superintendent
Deron Rambo	Network Operations Center (NOC) Director

Mission Statement

The Frankfort Plant Board's mission is to enhance our community and benefit customers by safely, reliably, and economically providing services while maintaining a responsive, well-managed, environmentally sensitive and sound organization, grounded in integrity



Introduction

The Frankfort Plant Board (FPB) is a diversified municipal utility that provides electric, water, digital cable television, security, local and long distance phone services, high-speed internet and dark fiber services. This one year budget (FY 2023) and long-range plan (FY 2024-2027) covers a five-year period beginning July 1, 2022 (year 1) and ending June 30, 2027 (year 5).

FPB strives to provide economical, reliable, and quality service that meets the needs of our customers. Each line of business plays an integral part in the overall operations of FPB. This fiscal year 2023 budget and long-range financial plan will help ensure the continued success and financial soundness of operations.

In order to develop the budget, revenue requirements for each division must be calculated. Revenue requirements are the sum of operating and administrative expenses, debt service, capital infrastructure spending, and funds needed to maintain acceptable cash reserve balances. Rates are set for each service based on revenue requirements for that division. The FPB is a non-profit municipal utility with no profit motive, so each ratepayer dollar collected is used to provide economical, reliable service to customers, reinvest in the system infrastructure to maintain service reliability, and provide financial stability to the organization as a part of our fiduciary obligation.

The Frankfort Plant Board is considered a Special Purpose Governmental Entity (SPGE) per Kentucky Revised Statute Chapter 65A and is subject to the registration, reporting, and procedures contained therein. As a SPGE, FPB's Board of Directors must annually adopt a budget adhering to the requirements established under KRS 65A.020 prior to the start of the fiscal year to which the budget applies. The adopted budget may be amended by the board throughout the fiscal year using the same process that was used to adopt the original budget. No moneys shall be expended from any source except as provided in the originally adopted or subsequently amended budget.

Executive Summary

The Frankfort Plant Board's 2023 annual operating budget reflects management's goal to meet the needs of our current and future customers. This budget primarily focuses on the expenditures and capital investments needed to maintain reliable and safe systems in an affordable manner. FPB will continue to strive to meet our customer expectations for reliable electric, water, digital cable, security, local and long distance phone, high-speed internet and dark fiber services with an excellent value through competitive rates, while maintaining fiscal and environmental integrity.



Executive Summary (continued)

The 2023 annual operating budget and the encompassing five-year financial plan have placed a focus on ensuring value for our customers. Management has strived to develop a plan that balances the need to maintain systems to adequately service customer needs while ensuring a sound financial position.

The accompanying sections of the budget and financial plan include further detail of the revenue assumptions, planned capital improvements, and expenditures associated with the day-to-day operations and maintenance of the Board. It is important that decisions influencing rates, cash, capital spending, and debt can be associated with the proper business division so that subsidization between the divisions can be avoided or corrected allowing FPB to set rates for each division in line with the cost to provide each service.

The budget is presented to the FPB Board of Directors for consideration and approval. Following approval by the FPB Board of Directors, the budget figures are entered into The Department of Local Governments budget template that is displayed on their website in accordance with SPGE reporting requirements.



Frankfort Plant Board
Budget Assumptions
FY 2023 - 2027

Employee Benefits Assumptions					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
General Inflation	0.0%	0.0%	0.0%	0.0%	0.0%
Salaries & Wages	FPB Comp Policy	FPB Comp Policy	FPB Comp Policy	FPB Comp Policy	FPB Comp Policy
Wage Increase - Below Grade Midpoint	8% COLA	2% July & Jan	2% July & Jan	2% July & Jan	2% July & Jan
Wage Increase - Above Grade Midpoint (Eff July 1)	8% COLA	2% COLA	2% COLA	2% COLA	2% COLA
Health Insurance (including dental and vision)	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000	\$ 3,200,000
Life Insurance	\$ 71,500	\$ 71,500	\$ 71,500	\$ 71,500	\$ 71,500
Pension - KRS CERS % of Gross Wages	26.79%	26.79%	26.79%	26.79%	26.79%
Pension - KRS CERS	\$ 4,459,054	\$ 4,596,132	\$ 4,680,427	\$ 4,822,200	\$ 4,949,724
Pension - KRS Unfunded Liability	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Pension - 401a Match	\$ 56,800	\$ 56,800	\$ 56,800	\$ 56,800	\$ 56,800
Social Security/Medicare (7.65% of Applicable Wages)	\$ 1,272,645	\$ 1,314,933	\$ 1,337,574	\$ 1,376,758	\$ 1,411,820
KLC Unemployment Trust Contributions	\$ 32,356	\$ 33,573	\$ 34,188	\$ 35,221	\$ 36,150

Electric Division Assumptions					
Wholesale Power Cost - KYMEA	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Wholesale Power Cost - KYMEA	\$ 42,340,598	\$ 45,473,802	\$ 45,750,322	\$ 46,294,651	\$ 46,928,267
SEPA (Income)/Expense	\$ (1,331,169)	\$ (1,503,676)	\$ (1,503,676)	\$ (1,503,676)	\$ (1,503,676)
Change in Demand Purchased from FY 2022	1.76%	0%	0%	0%	0%
Change in Energy Purchased from FY 2022	-0.49%	0%	0%	0%	0%
kWh Wholesale Energy Purchased by FPB	654,281,841	654,281,841	654,281,841	654,281,841	654,281,841
KW Generation (Demand) Purchased by FPB	1,329,013	1,329,013	1,329,013	1,329,013	1,329,013
KW Transmission Purchased by FPB	1,329,013	1,329,013	1,329,013	1,329,013	1,329,013
Demand Charge - kW times Monthly Billing Demand	\$ 12.108	\$ 13.004	\$ 13.212	\$ 13.622	\$ 14.098
Energy Charge - kWh time Monthly Energy Requirement	\$ 0.028887	\$ 0.031025	\$ 0.031521	\$ 0.032498	\$ 0.033636
LGE/KU Transmission Charge - kW times Monthly Transmission Billing Demand	\$ 3.6931	\$ 3.9664	\$ 4.0299	\$ 4.1548	\$ 4.3002
MISO Transmission Charge - kW times Monthly Billing Demand	\$ 1.8760	\$ 2.0148	\$ 2.0471	\$ 2.1105	\$ 2.1844
FPB Electric Rates	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
kWh Energy Sold to FPB Customers	632,281,173	632,281,173	632,281,173	632,281,173	632,281,173
Residential Service Class (Rate 10) Customer Charge	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45	\$ 11.45
Residential Service Class (Rate 10) Energy Charge (kWh)	\$ 0.094	\$ 0.094	\$ 0.094	\$ 0.094	\$ 0.094
General (Commercial) Service Class (Rate 15&18) Customer Charge	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.50
General (Commercial) Service Class (Rate 15&18) Energy Charge (kWh)	\$ 0.09665	\$ 0.09665	\$ 0.09665	\$ 0.09665	\$ 0.09665
Large Power Class (Rate 20) Customer Charge	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Large Power Class (Rate 20) Energy Charge (kWh)	\$ 0.05875	\$ 0.05875	\$ 0.05875	\$ 0.05875	\$ 0.05875
Large Power Class (Rate 20) Demand Charge (kW)	\$ 12.12	\$ 12.12	\$ 12.12	\$ 12.12	\$ 12.12
Large Power Class with High Load Factor (Rate 21) Customer Charge	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00
Large Power Class with High Load Factor (Rate 21) Energy Charge (kWh)	\$ 0.05310	\$ 0.05310	\$ 0.05310	\$ 0.05310	\$ 0.05310
Large Power Class with High Load Factor (Rate 21) Demand Charge (kW)	\$ 11.83	\$ 11.83	\$ 11.83	\$ 11.83	\$ 11.83
Municipal (Rate 2&19) Customer Charge	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.50
Municipal (Rate 2&19) Energy Charge (kWh)	\$ 0.08950	\$ 0.08950	\$ 0.08950	\$ 0.08950	\$ 0.08950
Municipal Street & Traffic Signal Lights (Rate 1) Customer Charge	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.50	\$ 18.50
Municipal Street & Traffic Signal Lights (Rate 1) Energy Charge (kWh)	\$ 0.09364	\$ 0.09364	\$ 0.09364	\$ 0.09364	\$ 0.09364

* - FPB electric rates shown above have been the same since July 1, 2017 and remain the same in this 5 year budget plan.

Water Division Assumptions					
FPB Water Rates	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Gallons Sold - All Customer Classes	2,093,750,600	2,093,750,600	2,093,750,600	2,093,750,600	2,093,750,600
Customer Service Charge - 5/8" Meter	\$ 9.64	\$ 10.28	\$ 10.91	\$ 11.55	\$ 11.84
Customer Service Charge - 3/4" Meter	\$ 14.77	\$ 16.03	\$ 16.35	\$ 17.30	\$ 17.73
Customer Service Charge - 1" Meter	\$ 24.63	\$ 26.77	\$ 27.30	\$ 28.90	\$ 29.62
Customer Service Charge - 1 1/2" Meter	\$ 49.27	\$ 53.53	\$ 54.60	\$ 57.80	\$ 59.25
Customer Service Charge - 2" Meter	\$ 78.80	\$ 85.60	\$ 87.30	\$ 92.40	\$ 94.71
Customer Service Charge - 3" Meter	\$ 147.77	\$ 160.53	\$ 163.73	\$ 173.30	\$ 177.63
Customer Service Charge - 4" Meter	\$ 246.27	\$ 267.53	\$ 272.85	\$ 288.80	\$ 296.02
Customer Service Charge - 6" Meter	\$ 492.50	\$ 535.00	\$ 545.63	\$ 577.50	\$ 591.94
Customer Service Charge - 8" Meter	\$ 788.00	\$ 856.00	\$ 873.00	\$ 924.00	\$ 947.10
Consumption Charge Per Thousand Gallons - Residential City	\$ 5.55	\$ 5.55	\$ 5.55	\$ 5.55	\$ 5.55
Consumption Charge Per Thousand Gallons - Residential County	\$ 6.49	\$ 6.49	\$ 6.49	\$ 6.49	\$ 6.49
Consumption Charge Per Thousand Gallons - Commercial City	\$ 4.80	\$ 4.80	\$ 4.80	\$ 4.80	\$ 4.80
Consumption Charge Per Thousand Gallons - Commercial County	\$ 4.80	\$ 4.80	\$ 4.80	\$ 4.80	\$ 4.80
Consumption Charge Per Thousand Gallons - Industrial City	\$ 3.25	\$ 3.33	\$ 3.41	\$ 3.49	\$ 3.58
Consumption Charge Per Thousand Gallons - Industrial County	\$ 3.25	\$ 3.33	\$ 3.41	\$ 3.49	\$ 3.58
Additional Revenue Required	222,874	451,320	685,476	925,487	1,171,498



Frankfort Plant Board
Budget Assumptions
FY 2023 - 2027

Telecom Division Assumptions						
FPB Telecom Rates	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	
Residential Nextband Internet - 1000 Mbps	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
Residential Nextband Internet - 500 Mbps	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Residential High-Speed Internet – ELITE (250 Mbps)	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Residential High-Speed Internet – ULTRA (100 Mbps)	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00
Residential High-Speed Internet – PREMIUM (50 Mbps)	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00
Residential High-Speed Internet – STANDARD (25 Mbps)	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00
Business Nextband Internet - 1000 Mbps	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00
Business Nextband Internet - 500 Mbps	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Business High-Speed Internet – ELITE (250 Mbps)	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00
Business High-Speed Internet – ULTRA (100 Mbps)	\$ 142.00	\$ 142.00	\$ 142.00	\$ 142.00	\$ 142.00	\$ 142.00
Business High-Speed Internet – PREMIUM (50 Mbps)	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00
Business High-Speed Internet – STANDARD (25 Mbps)	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00
Limited Cable Rate	\$ 12.79	\$ 12.79	\$ 12.79	\$ 12.79	\$ 12.79	\$ 12.79
Classic Cable Rate (Effective March 1)	\$ 76.75	\$ 81.75	\$ 86.61	\$ 95.92	\$ 100.91	\$ 100.91
Preferred Cable Rate (Effective March 1)	\$ 87.25	\$ 93.25	\$ 99.11	\$ 108.42	\$ 114.66	\$ 114.66
Cable Retransmission Surcharge (Effective January 1)	\$ 26.78	\$ 30.86	\$ 33.91	\$ 37.30	\$ 39.13	\$ 39.13
Cable Digital Gateway Fee	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50
Cable HD Plus Rate	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00
Cable Sports Plus Rate	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00	\$ 7.00
HBO Rate	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Showtime Rate	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Cinemax Rate (Effective March 1)	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
Starz/Encore Rate (Effective March 1)	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
Two-Pay Channels Discount	\$ (3.00)	\$ (3.00)	\$ (3.00)	\$ (3.00)	\$ (3.00)	\$ (3.00)
Three-Pay Channels Discount	\$ (6.00)	\$ (6.00)	\$ (6.00)	\$ (6.00)	\$ (6.00)	\$ (6.00)
Four-Pay Channels Discount	\$ (13.00)	\$ (13.00)	\$ (13.00)	\$ (13.00)	\$ (13.00)	\$ (13.00)
Cable Digital to Analog Converter Box	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
Cable Digital Set-Top Converter Box	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Cable HD Set-Top Converter Box	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00	\$ 6.00
Cable HD/DVR Set-Top Converter Box	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Cable TiVo DVR Converter Box	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00
Cable TiVo Mini Converter Box	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
Advanced Video Application Fee	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
100 Hours Cloud DVR	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00
250 Hours Cloud DVR	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00
Additional Streams	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00	\$ 3.00
Unlimited Residential Telephone	\$ 34.95	\$ 34.95	\$ 34.95	\$ 34.95	\$ 34.95	\$ 34.95
Unlimited Business Telephone	\$ 44.95	\$ 44.95	\$ 44.95	\$ 44.95	\$ 44.95	\$ 44.95
Residential Security Service	\$ 19.95	\$ 19.95	\$ 19.95	\$ 19.95	\$ 19.95	\$ 19.95
Business Security	\$ 30.99	\$ 30.99	\$ 30.99	\$ 30.99	\$ 30.99	\$ 30.99
Bundle Discount (Internet Plus Classic Cable or Phone)	\$ (3.00)	\$ (3.00)	\$ (3.00)	\$ (3.00)	\$ (3.00)	\$ (3.00)
Bundle Discount (Internet Plus Classic Cable & Phone)	\$ (6.00)	\$ (6.00)	\$ (6.00)	\$ (6.00)	\$ (6.00)	\$ (6.00)



Frankfort Plant Board
Companywide Funding Summary
For the Fiscal Years Ending 2023 - 2027

Line	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
10 Operating Revenues	\$ 101,357,077	\$ 102,605,557	\$ 104,184,327	\$ 105,169,252	\$ 109,003,014
15 Other Revenues	5,170,423	6,445,544	4,456,316	1,688,897	1,713,898
20 Total Revenues	106,527,500	109,051,101	108,640,643	106,858,149	110,716,912
25 Division Expenses	(68,004,057)	(71,693,593)	(72,814,702)	(73,622,086)	(76,705,850)
30 Division Admin Expenses	(16,269,639)	(17,896,594)	(18,955,701)	(19,458,868)	(19,464,880)
35 Gross Margin	22,253,804	19,460,914	16,870,240	13,777,196	14,546,181
Administrative Overhead					
40 General	(2,251,958)	(2,290,788)	(2,275,742)	(2,253,452)	(2,251,918)
45 Administration	(2,236,455)	(2,229,027)	(2,261,501)	(2,295,898)	(2,327,163)
50 Board of Directors	(94,569)	(94,569)	(94,569)	(94,569)	(94,569)
55 Customer Service	(2,089,536)	(2,130,186)	(2,165,551)	(2,199,407)	(2,233,614)
60 Finance	(727,295)	(738,007)	(749,173)	(760,345)	(772,029)
65 Fleet Services	(613,907)	(628,999)	(666,359)	(702,459)	(719,834)
70 Human Resources	(498,868)	(497,931)	(509,500)	(520,473)	(531,328)
75 Information Technology	(2,271,060)	(2,300,254)	(2,334,369)	(2,368,393)	(2,402,271)
80 Meter Reading	(700,954)	(576,845)	-	-	-
85 Safety	(291,207)	(282,537)	(298,875)	(297,509)	(314,451)
90 Support Services	(1,462,678)	(1,482,487)	(1,507,213)	(1,530,480)	(1,553,220)
95 Network Operations Center	(1,300,961)	(1,329,130)	(1,358,143)	(1,387,483)	(1,414,885)
100 Total Administrative Overhead	(14,539,449)	(14,580,760)	(14,220,994)	(14,410,466)	(14,615,283)
105 Change in Net Position	7,714,355	4,880,154	2,649,247	(633,271)	(69,101)
110 Plus: Non-Cash Items					
115 Depreciation/Amortization Expense	8,294,791	9,926,391	10,602,014	10,760,849	11,003,750
120 KRS Pension Liability	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
125 Plus: Estimated Debt Funding					
130 Interdivision Loan for Reservoir	-	-	-	-	-
135 Interdivision Loan for AMI	-	-	-	-	-
140 Interdivision Loan for NextBand	-	-	-	-	-
145 Less: Principal Repayment on Debt					
150 Revenue Bonds, Series 2013	(430,000)	(440,000)	-	-	-
155 FSN - Third Lien Loan, Headend	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
160 Plus: Principal Repayment Received					
165 Interdivision Loan for Reservoir	-	-	-	-	-
170 Interdivision Loan for AMI	-	-	-	-	-
175 Interdivision Loan for NextBand	-	-	-	-	-
180 Interdivision Loan for KIA loan prepayment	-	-	-	-	-
185 Interdivision Loan for 2015A Bond prepayment	-	-	-	-	-
190 Total Cash Funding Current Year	17,829,145	16,616,545	15,501,261	12,377,578	13,184,648
195 Cash Balance Beginning of Year	29,646,019	22,025,269	16,822,773	16,531,835	18,034,899
200 Cash Available For Capital Additions	47,475,164	38,641,814	32,324,034	28,909,413	31,219,548
205 Division Estimated Capital Additions	24,918,234	21,537,040	15,548,199	10,630,514	10,704,036
210 Cash Available for General Capital Additions	22,556,931	17,104,773	16,775,835	18,278,899	20,515,512
215 Administration Capital Additions	125,000	-	-	-	-
220 Information Technology Capital Additions	175,000	175,000	175,000	175,000	175,000
225 Safety Capital Additions	10,000	5,000	5,000	5,000	5,000
230 Support Services Capital Additions	159,432	64,000	64,000	64,000	164,000
235 NOC Capital Additions	62,230	38,000	-	-	-
240 Total General Capital Additions	531,662	282,000	244,000	244,000	344,000
245 End of Year Estimated Cash Reserve Balance	\$ 22,025,269	\$ 16,822,773	\$ 16,531,835	\$ 18,034,899	\$ 20,171,512

Division Reserve Requirements					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
250 Revenue Bond Sinking Fund, Series 2013 Bond Issuance	\$ 220,000	\$ -	\$ -	\$ -	\$ -
255 Debt Service Reserve, Series 2013 Bond Issuance	392,000	-	-	-	-
260 Total Restricted Reserve Requirements - Debt Covenants	\$ 612,000	\$ -	\$ -	\$ -	\$ -

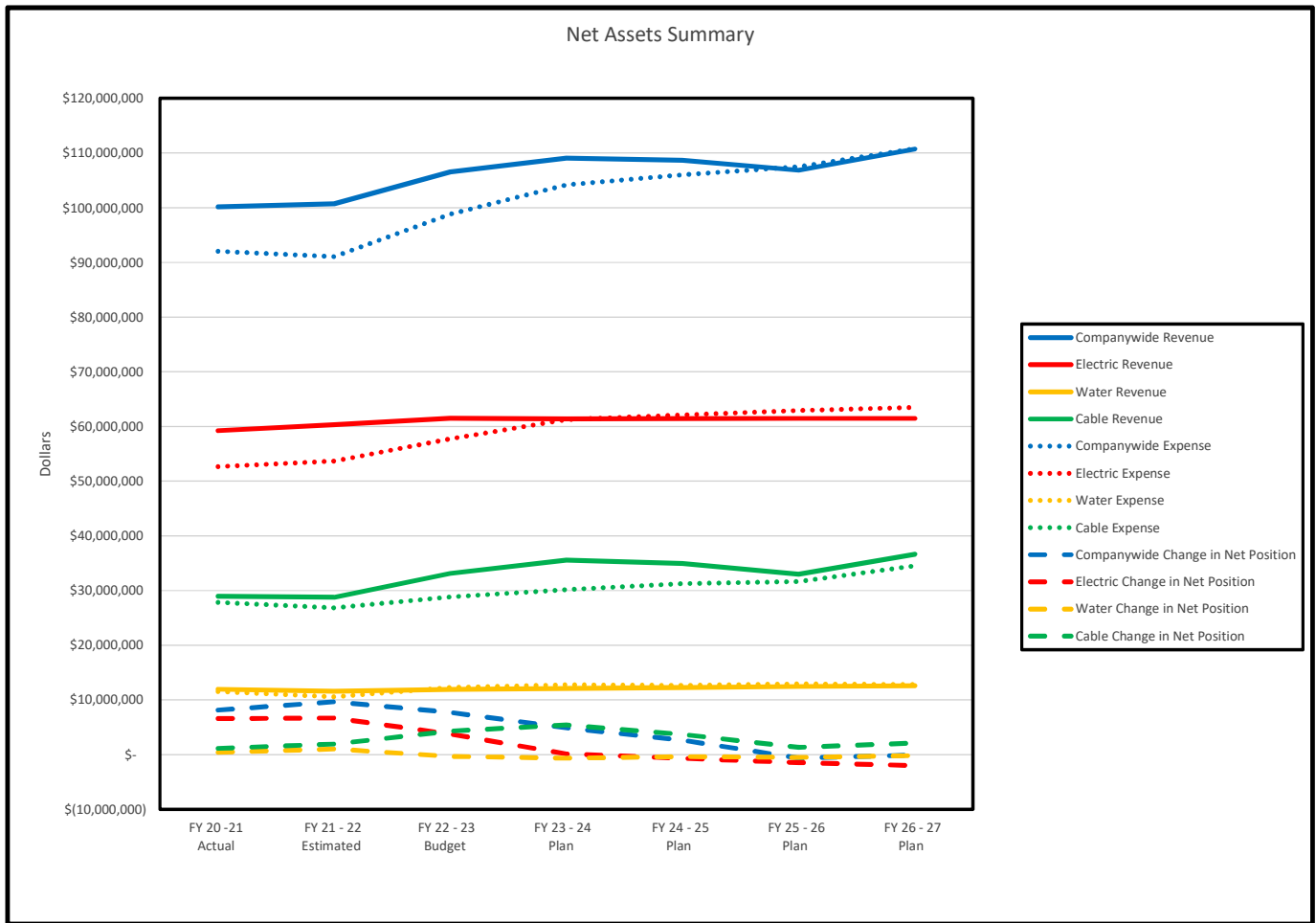
265 Cash Reserve Level - 30 Days plus restricted reserve	\$ 7,905,196	\$ 7,603,713	\$ 7,699,115	\$ 7,810,881	\$ 8,065,189
270 Cash Reserve Level - 90 Days plus restricted reserve	\$ 19,102,546	\$ 19,419,938	\$ 19,824,305	\$ 20,120,231	\$ 20,840,315
275 Cash Reserve Level - 120 Days plus restricted reserve	\$ 29,784,785	\$ 30,414,852	\$ 30,796,461	\$ 31,243,524	\$ 32,260,754
280 Cash Reserve Level - 180 Days plus restricted reserve	\$ 44,371,177	\$ 45,622,278	\$ 46,194,691	\$ 46,865,285	\$ 48,391,132



Frankfort Plant Board 5 Year Budget Comparison

Companywide Statements of Revenues, Expenses, and Changes in Net Position - Summary
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 - 21 Actual	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
COMPANYWIDE								
10	Revenues	\$ 100,141,117	\$ 100,697,787	\$ 106,527,500	\$ 109,051,101	\$ 108,640,643	\$ 106,858,149	\$ 110,716,912
15	Expenses	92,016,706	91,045,978	98,813,145	104,170,947	105,991,396	107,491,420	110,786,013
20	Change in Net Position	\$ 8,124,411	\$ 9,651,809	\$ 7,714,355	\$ 4,880,154	\$ 2,649,247	\$ (633,271)	\$ (69,101)
ELECTRIC								
25	Revenues	\$ 59,231,074	\$ 60,342,469	\$ 61,479,370	\$ 61,387,701	\$ 61,423,602	\$ 61,451,925	\$ 61,476,925
30	Expenses	52,652,993	53,654,477	57,725,799	61,270,104	62,092,006	62,928,777	63,487,264
35	Change in Net Position	\$ 6,578,081	\$ 6,687,992	\$ 3,753,572	\$ 117,597	\$ (668,404)	\$ (1,476,852)	\$ (2,010,338)
WATER								
40	Revenues	\$ 11,954,297	\$ 11,586,981	\$ 11,929,958	\$ 12,096,748	\$ 12,265,878	\$ 12,435,878	\$ 12,605,878
45	Expenses	11,543,930	10,561,048	12,256,274	12,748,472	12,641,575	12,927,943	12,784,680
50	Change in Net Position	\$ 410,368	\$ 1,025,933	\$ (326,316)	\$ (651,724)	\$ (375,697)	\$ (492,065)	\$ (178,802)
TELECOM								
55	Revenues	\$ 28,955,746	\$ 28,768,337	\$ 33,118,172	\$ 35,566,651	\$ 34,951,163	\$ 32,970,346	\$ 36,634,108
60	Expenses	27,819,783	26,830,453	28,831,073	30,152,371	31,257,815	31,634,699	34,514,069
65	Change in Net Position	\$ 1,135,962	\$ 1,937,884	\$ 4,287,099	\$ 5,414,280	\$ 3,693,348	\$ 1,335,647	\$ 2,120,039





Frankfort Plant Board

5 Year Budget Comparison

Companywide Statements of Revenues, Expenses, and Changes in Net Position - Summary by Department
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
OPERATING REVENUES									
5	Electric	\$ 58,594,456	\$ 59,174,806	\$ 59,625,604	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028
10	Water	11,403,949	11,796,326	11,339,398	11,634,878	11,804,878	11,974,878	12,144,878	12,314,878
15	Telecom	28,710,716	29,105,369	28,479,967	29,333,172	30,411,651	31,820,421	32,635,346	36,299,108
20	TOTAL OPERATING REVENUES	98,709,120	100,076,501	99,444,969	101,357,077	102,605,557	104,184,327	105,169,252	109,003,014
OPERATING EXPENSES									
25	Payroll	5,534,041	5,574,212	5,780,558	6,613,472	7,263,647	7,858,004	8,164,946	8,098,423
30	Employee Benefits	5,679,276	4,164,288	4,107,354	4,724,243	4,874,394	4,987,977	5,087,305	5,176,433
35	Electric	40,241,941	40,771,943	39,658,577	42,303,343	45,264,041	45,540,560	46,084,889	46,718,506
40	Water	1,304,445	1,551,500	1,289,849	2,014,200	2,029,200	1,964,200	1,964,200	1,964,200
45	Telecom	12,613,509	12,729,349	12,790,832	12,348,799	12,262,311	12,463,960	12,320,745	14,748,288
50	TOTAL OPERATING EXPENSES	65,373,212	64,791,292	63,627,170	68,004,057	71,693,593	72,814,702	73,622,086	76,705,850
55	GROSS CONTRIBUTION	33,335,908	35,285,209	35,817,799	33,353,020	30,911,964	31,369,625	31,547,166	32,297,164
GENERAL & ADMIN EXPENSES									
60	Payroll	6,797,890	7,714,627	6,800,260	8,447,188	8,591,539	8,578,730	8,826,157	9,050,482
65	Employee Benefits	6,188,498	7,230,751	6,666,628	7,639,012	7,669,444	7,663,411	7,746,074	7,820,462
70	Electric	2,179,075	2,683,259	2,401,048	2,881,253	3,111,595	3,273,526	3,320,451	3,339,506
75	Water	2,123,833	2,508,855	2,254,496	2,570,676	2,752,084	2,768,443	2,878,104	2,562,220
80	Telecom	3,717,802	3,968,626	3,787,412	4,346,476	5,453,741	6,044,980	6,281,613	6,482,213
85	General Corporate	2,201,336	2,293,669	2,193,960	2,497,808	2,526,438	2,511,392	2,489,102	2,487,568
90	Administration	870,705	436,466	543,131	546,217	510,388	509,867	510,388	509,867
95	Board	8,641	16,100	5,519	14,100	14,100	14,100	14,100	14,100
100	Customer Service	767,742	648,280	162,745	550,102	549,690	549,690	549,690	549,690
105	Finance	79,255	78,900	49,527	68,300	68,850	69,650	70,250	71,150
110	Fleet Services	130,575	133,015	118,616	82,010	78,010	78,010	78,010	78,010
115	Human Resources	69,687	83,972	72,033	106,414	96,914	97,414	96,914	97,414
120	Information Technology	468,009	562,328	547,674	679,210	679,150	679,150	679,150	679,150
125	Meter Reading	45,511	48,570	52,300	52,178	46,080	-	-	-
130	Safety	23,026	44,720	21,017	55,224	41,230	50,230	41,230	50,230
135	Support Services	317,683	348,704	411,996	439,194	439,164	439,164	439,164	439,164
140	Network Operations Center	1,204,363	1,174,486	1,163,643	97,692	102,704	102,704	102,704	102,704
145	TOTAL GENERAL & ADMIN EXPENSES	27,193,630	29,975,328	27,252,007	31,073,056	32,731,121	33,430,462	34,123,101	34,333,930
OTHER REVENUE									
150	Electric	636,619	1,266,259	716,865	1,090,343	998,674	1,034,574	1,062,897	1,087,898
155	Water	550,349	307,035	247,583	295,080	291,870	291,000	291,000	291,000
160	Telecom	245,030	330,000	288,370	3,785,000	5,155,000	3,130,742	335,000	335,000
165	General Corporate	491,543	248,765	297,557	259,350	249,150	249,150	249,150	249,150
170	Administration	46,713	830,161	(466,389)	4,617	4,617	4,617	4,617	4,617
175	Customer Service	927	-	743	-	-	-	-	-
180	Finance	-	-	-	-	-	-	-	-
185	Fleet Services	812	-	37	-	-	-	-	-
190	IT	-	-	-	-	-	-	-	-
195	Meter Reading	5,362	-	-	-	-	-	-	-
200	Safety	-	-	-	-	-	-	-	-
205	Support Services	4,775	-	1,208	-	-	-	-	-
210	Network Operations Center	2	-	43	-	-	-	-	-
215	TOTAL OTHER REVENUE	1,982,133	2,982,220	1,086,017	5,434,390	6,699,311	4,710,083	1,942,664	1,967,665
220	NET CONTRIBUTION	\$ 8,124,411	\$ 8,292,101	\$ 9,651,809	\$ 7,714,355	\$ 4,880,154	\$ 2,649,247	\$ (633,271)	\$ (69,101)



Frankfort Plant Board
5 Year Budget Comparison
Companywide Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 - 21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	OPERATING REVENUES								
5	Electric	\$ 58,594,456	\$ 59,174,806	\$ 59,625,604	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028
10	Water	11,403,949	11,796,326	11,339,398	11,634,878	11,804,878	11,974,878	12,144,878	12,314,878
15	Telecom	28,710,716	29,105,369	28,479,967	29,333,172	30,411,651	31,820,421	32,635,346	36,299,108
20	TOTAL OPERATING REVENUES	98,709,120	100,076,501	99,444,969	101,357,077	102,605,557	104,184,327	105,169,252	109,003,014
	OPERATING EXPENSES								
25	Payroll	5,534,041	5,574,212	5,780,558	6,613,472	7,263,647	7,858,004	8,164,946	8,098,423
30	Employee Benefits	5,679,276	4,164,288	4,107,354	4,724,243	4,874,394	4,987,977	5,087,305	5,176,433
35	Electric	40,241,941	40,771,943	39,658,577	42,303,343	45,264,041	45,540,560	46,084,889	46,718,506
40	Water	1,304,445	1,551,500	1,289,849	2,014,200	2,029,200	1,964,200	1,964,200	1,964,200
45	Telecom	12,613,509	12,729,349	12,790,832	12,348,799	12,262,311	12,463,960	12,320,745	14,748,288
50	TOTAL OPERATING EXPENSES	65,373,212	64,791,292	63,627,170	68,004,057	71,693,593	72,814,702	73,622,086	76,705,850
55	GROSS CONTRIBUTION	33,335,908	35,285,209	35,817,799	33,353,020	30,911,964	31,369,625	31,547,166	32,297,164
	GENERAL & ADMIN EXPENSES								
60	Payroll	7,400,235	8,347,152	7,423,990	8,447,188	8,591,539	8,578,730	8,826,157	9,050,482
65	Employee Benefits	6,726,774	7,698,516	7,135,473	7,639,012	7,669,444	7,663,411	7,746,074	7,820,462
70	Engineering	8,844	16,000	3,125	18,000	18,000	18,000	18,000	18,000
75	Dues & Subscriptions	55,403	99,287	84,159	94,794	97,485	90,794	97,485	90,794
80	Continuing Education	88,246	308,557	128,749	309,482	308,282	308,282	293,282	293,282
85	Cell Phone	99,085	101,675	98,247	105,385	109,485	109,885	109,885	109,885
90	Software Services	407,893	416,825	404,070	538,939	535,445	535,445	535,445	535,445
95	Safety	117,675	127,500	84,505	133,600	125,600	134,100	125,100	134,100
100	Office Supplies	31,690	55,350	37,513	44,675	44,175	44,175	44,175	44,175
105	Postage & Printing	244,524	230,400	218,735	247,400	247,400	247,400	247,400	247,400
110	Computer Expense	55,735	137,000	125,000	158,000	158,000	158,000	158,000	158,000
115	GIS	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
120	Publishing	12,157	13,050	10,423	15,100	15,100	15,100	15,100	15,100
125	Administrative	11,741	7,000	5,360	7,200	6,700	6,700	6,700	6,700
130	General	600	1,000	1,825	1,000	1,000	1,000	1,000	1,000
135	Public Information	9,282	25,500	14,085	34,600	29,600	29,600	29,600	29,600
140	FPB Marketing	99,657	113,946	89,583	108,946	108,946	108,946	108,946	108,946
145	Consulting	171,762	196,000	127,932	257,500	106,000	141,500	406,000	116,500
150	Legal & Accounting	142,750	162,075	103,859	107,225	107,875	108,575	109,275	110,075
155	Interdepartment Services	44,744	-	57,364	-	-	-	-	-
160	Employee Activity	17,002	16,194	19,390	23,362	19,200	19,140	19,140	19,140
165	Employee Welfare	3,232	6,400	4,940	9,200	5,200	5,200	5,200	5,200
170	Employee Assistance	3,094	6,000	4,460	6,000	6,000	6,000	6,000	6,000
175	Hiring & Recruiting	5,505	11,800	7,153	12,800	12,800	12,800	12,800	12,800
180	Board	(9)	1,500	223	1,500	1,500	1,500	1,500	1,500
185	Customer Records & Collection	69,773	52,350	56,589	57,220	57,220	57,220	57,220	57,220
190	Bad Debt	428,179	300,000	(125,000)	200,000	200,000	200,000	200,000	200,000
195	Meter Reading	16,556	17,700	19,309	17,700	12,000	-	-	-
200	Interest	925,171	531,807	439,459	468,389	496,686	502,386	458,210	413,816
205	Depreciation	7,454,310	7,738,218	7,495,602	8,294,791	9,926,391	10,602,014	10,760,849	11,003,750
210	Utilities	795,760	812,775	815,685	850,450	850,450	850,450	850,450	850,450
215	Contributions to City	139,766	119,900	108,009	119,900	119,900	131,890	131,890	131,890
220	Corporate Insurance	873,578	1,027,851	948,575	1,218,800	1,218,800	1,219,800	1,219,800	1,219,800
225	Cost of Sales Clearing	12,265	-	3,424	-	-	-	-	-
230	Repairs & Maintenance	256,407	377,700	285,200	488,525	488,525	488,525	488,525	488,525
235	Maintenance Tools & Supplies	98,842	104,500	106,983	115,500	115,500	115,500	115,500	115,500
240	Support Services	3,830	6,000	20,356	42,000	42,000	42,000	42,000	42,000
245	Energy Efficiency	9,900	40,000	6,545	90,000	90,000	90,000	90,000	90,000
250	Inventory Adjustments	(313,674)	40,000	90,353	40,000	40,000	40,000	40,000	40,000
255	Freight	68,109	65,500	64,401	65,500	65,500	65,500	65,500	65,500
260	Auto & Truck Repair	203,351	180,300	228,553	80,300	80,300	77,820	77,820	77,820
265	Gas & Oil	300,276	365,000	409,356	515,073	515,073	515,073	515,073	515,073
270	Other Services	38,609	42,000	33,445	33,000	33,000	33,000	33,000	33,000
275	TOTAL GENERAL & ADMIN EXPENSES	27,193,630	29,975,328	27,252,007	31,073,056	32,731,121	33,430,462	34,123,101	34,333,930
	OTHER REVENUE								
280	Capital Contributions	758,732	906,500	171,246	4,040,192	5,252,500	3,228,242	432,500	432,500
285	Collection Charges	235,085	455,000	478,249	455,000	455,000	455,000	455,000	455,000
290	Pole Rental	16,486	30,000	17,985	30,000	30,000	30,000	30,000	30,000
295	Bond Premium Amortization	47,850	829,024	7,513	3,480	870	-	-	-
300	Miscellaneous Income	405,378	425,000	590,761	595,000	595,000	595,000	595,000	595,000
305	Room Rental	2,343	4,617	5,146	4,617	4,617	4,617	4,617	4,617
310	Gain/(Loss) on Sale - Fixed Asset	180,443	-	63,945	-	-	-	-	-
315	Gain/(Loss) on Debt Retirement	-	-	(475,568)	-	-	-	-	-
320	Interest	326,476	326,079	222,194	300,101	355,324	391,224	419,547	444,548
325	Material Sales	9,339	6,000	4,547	6,000	6,000	6,000	6,000	6,000
330	TOTAL OTHER REVENUE	1,982,133	2,982,220	1,086,017	5,434,390	6,699,311	4,710,083	1,942,664	1,967,665
335	NET CONTRIBUTION	\$ 8,124,411	\$ 8,292,101	\$ 9,651,809	\$ 7,714,355	\$ 4,880,154	\$ 2,649,247	\$ (633,271)	\$ (69,101)



Frankfort Plant Board
Companywide Statements of Revenues, Expenses, and Changes in Net Position - By Department
 For the Fiscal Year Ending 2023

Line	Electric	Water	Telecom	General Corporate	Admin	Board	Customer Service	Finance	Fleet Services	Human Resources	IT	Meter Reading	Safety	Support Services	NOC	Total
OPERATING REVENUES																
5 Revenue	\$ 60,389,028	\$ 11,634,878	\$ 29,333,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,357,077
10 TOTAL OPERATING REVENUES	60,389,028	11,634,878	29,333,172	-	-	-	-	-	-	-	-	-	-	-	-	101,357,077
OPERATING EXPENSES																
15 Payroll	2,212,610	1,579,619	2,821,242	-	-	-	-	-	-	-	-	-	-	-	-	6,613,472
20 Employee Benefits	1,627,612	1,301,626	1,795,004	-	-	-	-	-	-	-	-	-	-	-	-	4,724,243
25 Operating Expenses	42,303,343	2,014,200	12,348,799	-	-	-	-	-	-	-	-	-	-	-	-	56,666,342
30 TOTAL OPERATING EXPENSES	46,143,566	4,895,446	16,965,045	-	-	-	-	-	-	-	-	-	-	-	-	68,004,057
35 GROSS CONTRIBUTION	14,245,462	6,739,432	12,368,126	-	-	-	-	-	-	-	-	-	-	-	-	33,353,020
GENERAL & ADMIN EXPENSES																
40 Payroll	787,379	848,489	1,339,048	-	1,041,397	11,960	844,548	381,347	296,916	236,208	943,069	349,449	132,857	557,982	676,540	8,447,188
45 Employee Benefits	1,135,514	901,275	1,459,528	13,500	653,459	68,509	694,886	277,649	234,981	156,246	648,781	299,327	103,126	465,502	526,729	7,639,012
50 Engineering	5,000	2,000	11,000	-	-	-	-	-	-	-	-	-	-	-	-	18,000
55 Dues & Subscriptions	43,550	21,350	11,800	-	9,322	-	-	100	4,445	2,212	1,100	-	485	430	-	94,794
60 Continuing Education	58,600	32,960	77,300	-	31,250	5,000	30,000	5,000	4,000	26,372	16,000	-	15,000	6,000	2,000	309,482
65 Cell Phone	15,000	15,560	42,425	-	3,100	2,900	-	-	1,500	1,100	6,500	5,000	3,400	3,300	5,600	105,385
70 Software Services	17,500	19,500	21,500	-	-	-	-	14,700	15,195	1,000	441,950	-	5,894	-	1,700	538,939
75 Safety	60,000	15,000	23,000	-	-	-	-	-	-	7,000	-	500	20,600	7,000	500	133,600
80 Office Supplies	1,500	3,000	3,500	-	2,000	250	3,800	1,500	-	1,500	500	300	325	22,000	4,500	44,675
85 Postage & Printing	-	2,000	-	1,400	-	-	238,000	6,000	-	-	-	-	-	-	-	247,400
90 Computer Expense	-	-	-	-	-	-	-	-	-	-	158,000	-	-	-	-	158,000
95 GIS	-	-	-	-	-	-	-	-	-	-	55,000	-	-	-	-	55,000
100 Publishing	1,000	750	750	1,000	-	1,500	-	100	-	10,000	-	-	-	-	-	15,100
105 Administrative	-	-	-	2,500	1,200	-	-	-	-	3,000	-	-	500	-	-	7,200
110 Public Information	-	-	-	-	34,600	-	-	-	-	-	-	-	-	-	-	34,600
115 FPB Marketing	5,000	5,000	83,946	10,000	5,000	-	-	-	-	-	-	-	-	-	-	108,946
115 Consulting	175,000	37,000	-	-	30,000	-	-	-	-	15,500	-	-	-	-	-	257,500
120 Legal & Accounting	60,000	-	3,000	5,500	675	2,400	-	35,650	-	-	-	-	-	-	-	107,225
125 Employee Activity	1,564	1,262	1,648	-	240	50	582	50	50	16,930	160	458	20	140	208	23,362
130 Employee Welfare	-	-	-	-	-	-	-	200	-	-	-	-	9,000	-	-	9,200
135 Employee Assistance	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	6,000
140 Hiring & Recruiting	-	-	-	-	-	-	-	-	-	12,800	-	-	-	-	-	12,800
145 Clubhouse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 Board	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-	1,500
155 Customer Records & Collection	-	-	-	-	-	-	57,220	-	-	-	-	-	-	-	-	57,220
160 Bad Debt	-	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	200,000
165 Meter Reading	-	-	-	-	-	-	-	-	-	-	-	17,700	-	-	-	17,700
170 Interest	-	194,733	253,656	-	-	-	20,000	-	-	-	-	-	-	-	-	468,389
175 Depreciation	2,089,218	1,850,211	3,276,703	1,078,658	-	-	-	-	-	-	-	-	-	-	-	8,294,791
180 Utilities	28,500	159,650	285,900	8,800	293,500	-	-	-	-	-	-	-	-	50,800	23,300	850,450
185 Energy Efficiency	90,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	90,000
190 Contributions to City	-	-	-	119,900	-	-	-	-	-	-	-	-	-	-	-	119,900
195 Corporate Insurance	-	-	5,300	1,213,000	-	500	-	-	-	-	-	-	-	-	-	1,218,800
200 Repairs & Maintenance	26,925	63,300	58,700	57,050	130,000	-	500	5,000	-	3,000	-	-	-	128,350	15,700	488,525
205 Maintenance Tools & Supplies	35,000	6,000	10,000	-	2,000	-	-	-	6,500	-	-	3,000	-	53,000	-	115,500
210 Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	42,000	-	42,000
215 Inventory Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000
220 Freight	500	-	-	-	-	-	-	-	-	-	-	-	-	65,000	-	65,500
225 Auto & Truck Repair	16,896	17,336	12,848	-	572	-	-	-	26,320	-	-	2,480	-	3,824	24	80,300
230 Gas & Oil	150,500	124,065	163,500	-	2,758	-	-	-	20,000	-	-	22,740	-	16,350	15,160	515,073
235 General	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
240 Other Services	-	-	-	-	-	-	-	-	4,000	-	-	-	-	-	29,000	33,000
245 TOTAL GENERAL & ADMIN EXPENSES	4,804,147	4,320,440	7,145,052	2,511,308	2,241,072	94,569	2,089,536	727,295	613,907	498,868	2,271,060	700,954	291,207	1,462,678	1,300,961	31,073,056



Frankfort Plant Board
Companywide Statements of Revenues, Expenses, and Changes in Net Position - By Department
For the Fiscal Year Ending 2023

Line		Electric	Water	Telecom	General Corporate	Admin	Board	Customer Service	Finance	Fleet Services	Human Resources	IT	Meter Reading	Safety	Support Services	NOC	Total
	OTHER REVENUE																
250	Capital Contributions	390,192	150,000	3,500,000	-	-	-	-	-	-	-	-	-	-	-	-	4,040,192
255	Collection Charges	225,000	50,000	180,000	-	-	-	-	-	-	-	-	-	-	-	-	455,000
260	Room Rental	-	-	-	-	4,617	-	-	-	-	-	-	-	-	-	-	4,617
265	Pole Rental	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
270	Bond Premium Amortization	-	3,480	-	-	-	-	-	-	-	-	-	-	-	-	-	3,480
275	Miscellaneous	175,000	90,000	105,000	225,000	-	-	-	-	-	-	-	-	-	-	-	595,000
280	Interest	265,151	600	-	34,350	-	-	-	-	-	-	-	-	-	-	-	300,101
285	Material Sales	5,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000
290	Mapping Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	TOTAL OTHER REVENUE	1,090,343	295,080	3,785,000	259,350	4,617	-	-	-	-	-	-	-	-	-	-	5,434,390
300	NET CONTRIBUTION	\$ 10,531,658	\$ 2,714,072	\$ 9,008,074	\$ (2,251,958)	\$ (2,236,455)	\$ (94,569)	\$ (2,089,536)	\$ (727,295)	\$ (613,907)	\$ (498,868)	\$ (2,271,060)	\$ (700,954)	\$ (291,207)	\$ (1,462,678)	\$ (1,300,961)	\$ 7,714,355



Frankfort Plant Board
Projected Rate Track
 For the Fiscal Years Ending 2023 - 2027

Electric Division												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Lending	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
5	2023	0.0%	61,479,370	(57,725,799)	3,753,572	3,902,007	7,655,579	(7,950,000)	1,347,834	(6,012,884)	(4,959,472)	No Debt
10	2024	0.0%	61,387,701	(61,270,104)	117,597	4,225,527	4,343,125	(5,400,000)	1,809,979	(6,100,142)	(5,347,038)	No Debt
15	2025	0.0%	61,423,602	(62,092,006)	(668,404)	4,370,628	3,702,224	-	2,167,664	(2,905,142)	2,964,745	No Debt
20	2026	0.0%	61,451,925	(62,928,777)	(1,476,852)	4,404,306	2,927,454	-	2,189,340	(2,402,940)	2,713,854	No Debt
25	2027	0.0%	61,476,925	(63,487,264)	(2,010,338)	4,422,450	2,412,111	-	2,211,234	(2,487,892)	2,135,453	No Debt
30	Minimum Target - 2023						4,485,316					1.20
35	Recommended Target - 2023						26,911,896					1.40
40	Minimum Target - 2027						4,922,068					1.20
45	Recommended Target - 2027						29,532,407					1.40

Water Division												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Borrowing	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
50	2023	2.5%	11,929,958	(12,256,274)	(326,316)	2,751,574	2,425,258	2,950,000	(1,258,842)	(6,720,370)	(2,603,954)	1.70
55	2024	2.5%	12,096,748	(12,748,472)	(651,724)	2,962,411	2,310,687	400,000	(1,415,279)	(2,057,779)	(762,371)	1.46
60	2025	2.5%	12,265,878	(12,641,575)	(375,697)	2,928,947	2,553,249	-	(1,013,998)	(2,046,679)	(507,428)	2.16
65	2026	2.5%	12,435,878	(12,927,943)	(492,065)	2,774,874	2,282,809	-	(1,024,138)	(2,046,679)	(788,008)	1.92
70	2027	2.5%	12,605,878	(12,784,680)	(178,802)	2,765,323	2,586,521	-	(1,034,379)	(2,058,359)	(506,217)	2.17
75	Minimum Target - 2023						1,404,058					1.20
80	Recommended Target - 2023						5,364,350					1.40
85	Minimum Target - 2027						834,946					1.20
90	Recommended Target - 2027						5,009,679					1.40

Telecom Division												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Borrowing	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
95	2023	See Notes	33,118,172	(28,831,073)	4,287,099	4,641,210	8,928,309	5,000,000	(1,268,992)	(12,716,641)	(57,325)	3.73
100	2024	See Notes	35,566,651	(30,152,371)	5,414,280	5,738,453	11,152,733	5,000,000	(1,584,700)	(13,661,119)	906,914	3.52
105	2025	See Notes	34,951,163	(31,257,815)	3,693,348	6,302,439	9,995,787	-	(1,903,666)	(10,840,378)	(2,748,256)	3.39
110	2026	See Notes	32,970,346	(31,634,699)	1,335,647	6,581,669	7,917,316	-	(1,915,202)	(6,424,895)	(422,781)	3.73
115	2027	See Notes	36,634,108	(34,514,069)	2,120,039	6,815,977	8,936,016	-	(1,926,855)	(6,501,785)	507,377	4.23
120	Minimum Target - 2023						2,015,822					1.20
125	Recommended Target - 2023						12,094,932					1.40
130	Minimum Target - 2027						2,308,174					1.20
135	Recommended Target - 2027						13,849,046					1.40

Companywide												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Borrowing	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
140	2023		106,527,500	(98,813,145)	7,714,355	11,294,791	19,009,145	-	(1,180,000)	(25,449,896)	(7,620,750)	5.18
145	2024		109,051,101	(104,170,947)	4,880,154	12,926,391	17,806,545	-	(1,190,000)	(21,819,040)	(5,202,495)	3.75
150	2025		108,640,643	(105,991,396)	2,649,247	13,602,014	16,251,261	-	(750,000)	(15,792,199)	(290,938)	3.97
155	2026		106,858,149	(107,491,420)	(633,271)	13,760,849	13,127,578	-	(750,000)	(10,874,514)	1,503,064	3.89
160	2027		110,716,912	(110,786,013)	(69,101)	14,003,750	13,934,648	-	(750,000)	(11,048,036)	2,136,613	4.14
165	Minimum Target - 2023						-					1.20
170	Recommended Target - 2023						-					1.40
175	Minimum Target - 2027						-					1.20
180	Recommended Target - 2027						-					1.40



Frankfort Plant Board
External Debt Summary
For the Fiscal Years Ending 2023 - 2027

FY 2023									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/23	Debt Service Due in One Year		
			06/30/22	Increases	Decreases		Principal	Interest	Total
5	Electric & Water Revenue Bonds, Series 2013	6/30/2024	\$ 870,000	\$ -	\$ (430,000)	\$ 440,000	\$ 440,000	\$ 7,700	\$ 447,700
10	Cable Headend Note	12/31/2029	5,625,000	-	(750,000)	4,875,000	750,000	137,813	887,813
15	Total Debt Summary FY 22 - 23		\$ 6,495,000	\$ -	\$ (1,180,000)	\$ 5,315,000	\$ 1,190,000	\$ 145,513	\$ 1,335,513

FY 2024									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/24	Debt Service Due in One Year		
			6/30/23	Increases	Decreases		Principal	Interest	Total
20	Electric & Water Revenue Bonds, Series 2013	6/30/2024	\$ 440,000	\$ -	\$ (440,000)	\$ -	\$ -	\$ -	\$ -
25	Cable Headend Note	12/31/2029	4,875,000	-	(750,000)	4,125,000	750,000	115,313	865,313
30	Total Debt Summary FY 23 - 24		\$ 5,315,000	\$ -	\$ (1,190,000)	\$ 4,125,000	\$ 750,000	\$ 115,313	\$ 865,313

FY 2025									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/25	Debt Service Due in One Year		
			6/30/24	Increases	Decreases		Principal	Interest	Total
35	Cable Headend Note	12/31/2029	4,125,000	-	(750,000)	3,375,000	750,000	92,813	842,813
40	Total Debt Summary FY 24 - 25		\$ 4,125,000	\$ -	\$ (750,000)	\$ 3,375,000	\$ 750,000	\$ 92,813	\$ 842,813

FY 2026									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/26	Debt Service Due in One Year		
			6/30/25	Increases	Decreases		Principal	Interest	Total
45	Cable Headend Note	12/31/2029	3,375,000	-	(750,000)	2,625,000	750,000	70,313	820,313
50	Total Debt Summary FY 25 - 26		\$ 3,375,000	\$ -	\$ (750,000)	\$ 2,625,000	\$ 750,000	\$ 70,313	\$ 820,313



**Frankfort Plant Board
Payroll Summary
For the Fiscal Years Ending
2023 - 2027**

Line	Gross Wages	FY 20 - 21		FY 21 - 22		FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27
		Budget	Actual	Budget	Estimated	Budget	Plan	Plan	Plan	Plan
5	Electric	\$ 3,003,484	\$ 3,142,329	\$ 3,504,998	\$ 3,904,377	\$ 3,976,853	\$ 4,052,905	\$ 4,167,212	\$ 4,259,003	\$ 4,350,400
10	Water	2,687,427	2,651,067	2,761,253	2,926,922	2,894,248	2,990,658	3,092,911	3,188,454	3,280,487
15	Telecom	3,568,026	3,459,178	3,845,794	3,807,574	4,166,342	4,297,927	4,471,734	4,631,204	4,761,680
20	General	-	7,405	-	7,400	-	-	-	-	-
25	Administration	877,621	828,869	957,393	967,736	1,041,397	1,064,023	1,089,198	1,115,041	1,139,347
30	Board	12,000	11,776	12,000	12,420	11,960	11,960	11,960	11,960	11,960
35	Customer Service	879,169	707,128	864,242	812,505	844,548	875,047	901,315	926,461	951,868
40	Finance	332,614	338,235	347,120	371,124	381,347	388,894	396,593	404,446	412,456
45	Fleet Service	250,671	260,201	281,032	264,007	296,916	311,097	338,846	365,659	378,564
50	Human Resources	232,412	175,372	210,065	211,785	236,208	242,568	250,789	259,311	267,002
55	IT	758,887	624,264	921,562	738,694	943,069	964,797	990,136	1,015,407	1,040,570
60	Meter Reading	363,629	370,254	388,088	405,574	349,449	263,795	-	-	-
65	Safety	140,762	141,409	144,429	162,323	132,857	136,811	142,261	147,931	153,830
70	Support Service	534,276	553,789	590,576	538,814	557,982	572,717	591,083	608,364	625,254
75	NOC	575,129	592,229	632,525	671,636	676,540	693,740	715,289	737,081	757,434
80	Gross Wages	\$ 14,216,108	\$ 13,863,507	\$ 15,461,078	\$ 15,802,893	\$ 16,509,715	\$ 16,866,939	\$ 17,159,328	\$ 17,670,324	\$ 18,130,853
85	Base Wages	\$ 13,224,426	\$ 12,868,611	\$ 14,461,633	\$ 14,580,445	\$ 15,443,391	\$ 15,779,725	\$ 16,067,440	\$ 16,542,150	\$ 16,971,313
90	Overtime Wages	991,681	994,896	999,444	1,222,447	1,066,324	1,087,214	1,091,888	1,128,174	1,159,540
95	Gross Wages	\$ 14,216,108	\$ 13,863,507	\$ 15,461,078	\$ 15,802,893	\$ 16,509,715	\$ 16,866,939	\$ 17,159,328	\$ 17,670,324	\$ 18,130,853
New Positions										
	Department	Position Name				FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27
100	Telecom	Admin Assistant (Jul 2022)				34,861	35,914	37,365	38,874	39,655
105	Total					\$ 34,861	\$ 35,914	\$ 37,365	\$ 38,874	\$ 39,655

Department	FY22 Base	Commission	OT	COL 8%	BM 2% in Jan	Promotion	Grade Change	Scale Changes	Step Increase	Open Position	Seasonal Position	New Position	Vacation Payout	Total
Electric	3,275,646	-	259,861	262,052	-	-	-	-	25,317	99,341	5,280	-	49,356	3,976,853
Water	2,502,510	-	137,163	200,201	-	6,627	-	3,245	18,070	-	-	-	26,432	2,894,248
Telecom	3,083,608	57,554	515,479	249,693	-	-	-	2,434	24,259	175,601	-	34,861	22,853	4,166,342
Administration	954,034	-	2,121	76,323	-	-	-	-	-	-	-	-	8,920	1,041,397
Board	11,960	-	-	-	-	-	-	-	-	-	-	-	-	11,960
Customer Service	763,443	-	8,338	61,075	-	-	-	4,867	4,375	-	-	-	2,450	844,548
Finance	347,131	-	2,489	27,770	-	-	-	-	-	-	-	-	3,956	381,347
Fleet Services	260,187	-	11,420	20,815	-	-	3,683	811	-	-	-	-	-	296,916
Human Resources	214,802	-	1,353	17,184	-	-	2,869	-	-	-	-	-	-	236,208
IT	706,202	-	-	56,496	-	-	23,774	-	-	150,155	-	-	6,442	943,069
Meter Reading	265,523	-	46,228	21,242	-	-	-	811	1,346	-	-	-	14,299	349,449
Safety	121,243	-	-	9,699	-	-	-	-	-	-	-	-	1,914	132,857
Support Services	465,941	-	9,005	37,275	-	-	-	3,245	-	29,973	5,280	-	7,263	557,982
NOC	548,526	-	72,867	43,882	-	-	6,086	1,582	-	-	-	-	3,596	676,540
Total	13,520,757	57,554	1,066,324	1,083,708	-	6,627	36,412	16,995	73,368	455,070	10,560	34,861	147,481	16,509,715



Frankfort Plant Board
FY 23-27 Capital Budget
Companywide

Line	Work Order Description	Division	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
			Total	Total	Total	Total	Total
5	Humane Society Access Road	Admin	50,000	-	-	-	-
10	Clubhouse Repairs	Admin	75,000				
15	Subtotal		125,000	-	-	-	-
20	Main 3 Myrick	Electric	-	132,000	-	-	-
25	T23 Replacement	Electric	351,337	-	-	-	-
30	Tie Breaker Twilight Trail Oil Breaker	Electric	12,600	-	-	-	-
35	Tom Roberts Wallace Ave	Electric	3,066	-	-	-	-
40	Service Center Storage & Lot Improvements	Electric	20,000	-	-	-	-
45	AMI Implementation	Electric	685,000	1,814,582	-	-	-
50	Ridgeview 15KV Breakers	Electric	-	54,000	-	-	-
55	Ridgeview Series Main	Electric	-	67,900	-	-	-
60	SCADA Replacement	Electric	191,064	122,900	145,400	-	-
65	2nd Street Tiger Grant Relocation	Electric	30,000	-	-	-	-
70	Michelle Bunting Jones Lane Ped	Electric	850	-	-	-	-
75	Replace T54	Electric	1,850,000	809,563	-	-	-
80	New Services	Electric	85,375	85,375	85,375	85,375	85,375
85	Equipment Purchases	Electric	125,000	125,000	125,000	125,000	125,000
90	Security Lights	Electric	14,665	15,200	15,700	16,200	16,700
95	SPCC Improvements	Electric	-	-	-	-	14,900
100	URD Fault Indicators	Electric	-	32,200	32,200	-	-
105	Distribution Automation	Electric	-	-	-	-	271,525
110	Electric Vehicle Charging Station	Electric	100,000	-	-	-	-
115	Advances & Contracts	Electric	337,192	232,500	232,500	232,500	232,500
120	Arrestors, Insulators, Poles, Switches	Electric	292,013	292,013	292,013	292,013	292,013
125	Animal Guards, Switches, Insulators	Electric	58,000	58,000	58,000	58,000	58,000
130	Replace T21	Electric	-	1,000,000	-	-	-
135	Replace T22	Electric	-	-	1,000,000	-	-
140	Additional Transformer & (2) 69kv Breakers G.E.	Electric	-	-	-	1,000,000	250,000
145	Install Tie Breakers at Bendix, GE, State Farm	Electric	-	-	-	-	212,423
150	Convert OVH to URD	Electric	140,637	-	-	-	-
155	Re-conductor CK 541 Capital Plaza	Electric	231,563	-	-	-	-
160	Re-conductor CK 352 Soldiers Ln / U.S. 60	Electric	-	213,084	-	-	-
165	Re-conductor CK 542 Capiltal Plaza Bald Knob	Electric	-	-	-	223,216	-
170	Re-conductor CK 362 Soldiers Ln Devils Hollow	Electric	-	-	-	218,210	-
175	Re-conductor CK 594 Duncan Rd Grassy Spring	Electric	-	-	-	-	209,132
180	Re-conductor Parts of Downtown	Electric	-	-	224,805	-	-
185	Re-conductor CK 361 Collins Ln	Electric	-	-	-	-	240,995
190	Change Out Porcelain Cutouts to Polymer (Reliability)	Electric	-	-	-	-	158,473
195	Offices & Storage at Duncan Rd	Electric	40,000	-	-	-	-
200	Replace Green Street Light Poles	Electric	192,723	192,723	192,723	-	-
205	Community Solar	Electric	400,000	350,000	-	-	-
210	Sarah Thompson Pedestal	Electric	2,982	-	-	-	-
215	Westridge Lots 71 72 73	Electric	4,250	-	-	-	-
220	Additional Vehicle for AMI Tech 1/2 Ton Pickup	Electric	42,000	-	-	-	-
225	Additional Vehicle for AMI Tech 1/2 Ton Pickup	Electric	42,000	-	-	-	-
230	T-319 Dump Truck 1999	Electric	-	-	-	-	85,000
235	T-477 SUV 2012	Electric	-	-	44,000	-	-
240	T-424 Utility Bed Crane Truck 2008	Electric	131,677	-	-	-	-
245	T-478 3/4 Ton Van 2012 (Replacing w/ Utility Bed Truck)	Electric	70,000	-	-	-	-
250	T-486 1/2 Van 2012 w/ 450 Utility Bed Truck	Electric	-	-	-	70,000	-
255	T-493 Bucket Truck 2012	Electric	-	360,000	-	-	-
260	T-494 Bucket Truck 2012	Electric	320,000	-	-	-	-
265	T-495 Bucket Truck 1998	Electric	-	-	375,000	-	-
270	T-513 3/4 Ton Pickup 2013	Electric	-	46,000	-	-	-
275	T-537 1 Ton Truck w/ Utility Bed	Electric	-	-	-	-	49,000
280	T-593 1 Ton Pickup truck 2019	Electric	-	-	-	-	45,000
285	Subtotal		5,773,994	6,003,040	2,822,716	2,320,514	2,346,036
290	Monitor Replacements	IT	12,500	12,500	12,500	12,500	12,500
295	Network Hardware	IT	25,000	25,000	25,000	25,000	25,000



Frankfort Plant Board
FY 23-27 Capital Budget
Companywide

Line	Work Order Description	Division	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
			Total	Total	Total	Total	Total
300	PC Hardware	IT	50,000	50,000	50,000	50,000	50,000
305	Phones, Power, Cabling, Tools	IT	10,000	10,000	10,000	10,000	10,000
310	Printer & Plotter Replacements	IT	7,500	7,500	7,500	7,500	7,500
315	Servers & Data Storage	IT	70,000	70,000	70,000	70,000	70,000
320	Subtotal		175,000	175,000	175,000	175,000	175,000
325	Additional Vehicle - 1/2 Ton Pickup	NOC	38,000	-	-	-	-
330	T-427 Chevrolet Colorado, 2008	NOC	-	38,000	-	-	-
335	Iridium Extreme Emergency back-up Satellite phones (6)	NOC	13,340	-	-	-	-
340	Portable Radios w/ chargers x 10	NOC	10,890	-	-	-	-
345	Subtotal		62,230	38,000	-	-	-
350	Safety Equipment FY21-22	Safety	10,000	5,000	5,000	5,000	5,000
355	Subtotal		10,000	5,000	5,000	5,000	5,000
360	Security - Support Services	Sup Svc	19,000	19,000	19,000	19,000	19,000
365	Support Services Equipment	Sup Svc	20,000	20,000	20,000	20,000	20,000
370	Service Center Warehouse & Lot Improvements	Sup Svc	25,000	25,000	25,000	25,000	25,000
375	Service Center Office Improvements	Sup Svc	20,000	-	-	-	-
380	T-474 4X4 Tractor 2011	Sup Svc	-	-	-	-	75,000
385	T-475 Bush Hog 2011	Sup Svc	-	-	-	-	25,000
390	Add'l Truck for Buildings & Grounds Maint	Sup Svc	46,000	-	-	-	-
395	Add'l Forklift - Carryover	Sup Svc	29,432	-	-	-	-
400	Subtotal		159,432	64,000	64,000	64,000	164,000
405	Second St Tiger Grant	Telecom	20,000	-	-	-	-
410	New Services (Prewire-New Installations)	Telecom	50,000	50,000	50,000	50,000	50,000
415	Head End Equipment	Telecom	150,000	150,000	150,000	150,000	150,000
420	Telecom Equipment	Telecom	75,000	75,000	75,000	75,000	75,000
425	Cable 10 Capital Additions	Telecom	75,000	75,000	75,000	75,000	75,000
430	Node Division	Telecom	35,000	35,000	35,000	35,000	35,000
435	Routine Extensions	Telecom	100,000	100,000	100,000	100,000	100,000
440	High Speed Data (Modems Routers WIFI Devices)	Telecom	565,000	565,000	500,000	500,000	500,000
445	CLEC - Phone-MTAs	Telecom	20,000	20,000	20,000	20,000	20,000
450	Premise Cable TV Equipment (ASTBs)	Telecom	125,000	125,000	125,000	125,000	125,000
455	Metro-Ethernet	Telecom	115,000	115,000	115,000	115,000	115,000
460	Security Equipment	Telecom	5,000	5,000	5,000	5,000	5,000
465	Community WIFI	Telecom	25,000	25,000	25,000	10,000	10,000
470	NextBand System Wide Labor/Material	Telecom	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
475	NEXTBAND County-Wide (Kentucky Broadband Deployment Fund)	Telecom	5,000,000	7,000,000	4,091,483	-	-
480	Fencing Around Dishes	Telecom	33,000	-	-	-	-
485	Great Plains 2S Route	Telecom	6,052	-	-	-	-
490	T-446 Bucket Truck 2009	Telecom	170,000	-	-	-	-
495	T-543 Van - Replace w/ AWD Van	Telecom	45,000	-	-	-	-
500	Add'l Van (HiCap Tech)	Telecom	40,000	-	-	-	-
505	Advances & Contracts	Telecom	50,000	50,000	50,000	50,000	50,000
510	T-383 Van 2004	Telecom	-	-	48,000	-	-
515	T-430 Van 2008	Telecom	48,000	-	-	-	-
520	T-464 Bucket Truck 2011	Telecom	-	-	215,000	-	-
525	T-465 Bucket Truck 2011	Telecom	215,000	-	-	-	-
530	T-488 Van 2012	Telecom	-	48,000	-	-	-
535	T-492 Bucket Truck 2012	Telecom	215,000	-	-	-	-
540	T-507 Van 2013	Telecom	-	48,000	-	-	-
545	T-508 Van 2013	Telecom	48,000	-	-	-	-
550	T-516 Van 2013	Telecom	-	-	-	-	48,000
555	T-523 Van 2013	Telecom	48,000	-	-	-	-
560	T-524 Van 2013	Telecom	48,000	-	-	-	-
565	T-542 Van 2015	Telecom	48,000	-	-	-	-
570	T-544 Van 2015	Telecom	-	48,000	-	-	-
575	T-562 1/2 Ton Pickup Truck	Telecom	42,000	-	-	-	-
580	T-573 3/4 Ton Pickup Truck	Telecom	-	-	46,000	-	-



Frankfort Plant Board
FY 23-27 Capital Budget
Companywide

Line	Work Order Description	Division	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total
585	Cable Building HVAC & Insulation	Telecom	100,000	-	-	-	-
590	Subtotal		12,516,052	13,534,000	10,725,483	6,310,000	6,358,000
595	Reservoir Replacement	Water	2,200,000	-	-	-	-
600	W 2nd ST Water Line Replacement	Water	18,000	-	-	-	-
605	AMI Implementation	Water	1,352,447	400,000	-	-	-
610	Cedarwood-Ashwood CT Water Line Repl	Water	124,192	-	-	-	-
615	Boone Center Fire Service	Water	8,210	-	-	-	-
620	Crittenden-Clay Ave Water Line Replacement	Water	43,508	-	-	-	-
625	KSU New Dorm Fire Service	Water	18,813	-	-	-	-
630	Pump Station Upgrade - VFD	Water	25,000	-	-	-	-
635	New Services	Water	110,000	110,000	110,000	110,000	110,000
640	Small Tools & Equipment	Water	56,000	56,500	57,000	57,500	58,000
645	Meter Replacement	Water	70,000	70,000	70,000	70,000	70,000
650	Water Main Replacement	Water	250,000	500,000	500,000	500,000	500,000
655	Engineering Equipment	Water	6,000	6,000	6,000	6,000	6,000
660	Advances & Contracts	Water	150,000	150,000	150,000	150,000	150,000
665	Taylor Tot Tank Painting	Water	500,000	-	-	-	-
670	Tierra Linda III Water Line Replacement	Water	44,516	-	-	-	-
675	Valley Vista Water Line Replacement	Water	28,479	-	-	-	-
680	New Franklin Co Humane Society	Water	43,772	-	-	-	-
685	T-408 Dump Truck 2006	Water	-	-	-	-	85,000
690	T-437 Crane Truck 2009	Water	-	250,000	-	-	-
695	T-438 Track Hoe 2008	Water	-	175,000	-	-	-
700	T-458 3/4 Ton Pickup w/ Utility Bed & Crane	Water	85,000	-	-	-	-
705	T-472 Back Hoe 2011	Water	-	-	-	125,000	-
710	T-476 3/4 Ton Pickup Truck	Water	46,000	-	-	-	-
715	T-482 1/2 Ton Dump Truck	Water	-	42,000	-	-	-
720	T-526 Pickup Truck w/ Dump Bed	Water	-	-	-	-	85,000
725	T-527 3/4 Ton Pickup Truck	Water	-	-	-	46,000	-
730	T-533 Backhoe 2015	Water	-	-	-	-	160,000
735	T-551 Pickup Truck w/ Utility Bed	Water	-	-	50,000	-	-
740	T-554 3/4 Ton Van	Water	-	44,000	-	-	-
745	Deferred Capital Improvements	Water	-	(1,040,500)	(490,000)	(519,500)	(439,000)
750	WTP New Equipment	WTP	15,000	15,000	15,000	15,000	15,000
755	WTP Ammonia and Sulfuric Project	WTP	53,250	-	-	-	-
760	WTP Ammonia and Sulfuric Project Construction	WTP	835,000	-	-	-	-
765	WTP SCADA Upgrade	WTP	100,000	-	-	-	-
770	T-451 1/2 Ton Pickup Truck 2010	WTP	-	-	42,000	-	-
775	Residuals Disposal (Engineering)	WTP	-	-	-	50,000	-
780	Residuals Disposal (Construction)	WTP	-	-	-	-	1,200,000
785	Clearwell Renovation	WTP	-	-	-	500,000	-
790	Flocculator and Sedimentation Basin Inlet Valves (8)	WTP	-	-	-	150,000	-
795	Replace Filter Building HVAC	WTP	-	12,000	-	-	-
800	New Raw Water Pump (Replace 3-stage LS #3)	WTP	-	-	250,000	-	-
805	OSG Cells (2)	WTP	-	-	240,000	240,000	-
810	Purchase Backwash Valve (20" Butterfly)	WTP	-	10,000	-	-	-
815	Replace Filter Isolation Valves	WTP	-	1,000,000	1,000,000	-	-
820	Replace Sed Basin Collector Troughs/Tube Settlers	WTP	-	200,000	-	-	-
825	Filter Media Replacement (8 filters)	WTP	-	-	-	500,000	-
830	Power Flex Units for Flocculators	WTP	20,000	-	-	-	-
835	Water Quality Laboratory	WTP	200,000	-	-	-	-
840	Replace Traveling Screen 1	WTP	225,000	-	-	-	-
845	Subtotal		6,628,188	2,000,000	2,000,000	2,000,000	2,000,000
850	Grand Total		25,449,896	21,819,040	15,792,199	10,874,514	11,048,036



Frankfort Plant Board
Electric Funding Summary
For the Fiscal Years Ending 2023 - 2027

Line		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
10	Operating Revenues	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028	\$ 60,389,028
15	Other Electric Revenues	1,090,343	998,674	1,034,574	1,062,897	1,087,898
20	Total Revenues	61,479,370	61,387,701	61,423,602	61,451,925	61,476,925
25	Electric Division Expenses	(46,143,566)	(49,455,871)	(50,152,113)	(50,839,516)	(51,270,119)
30	Electric Admin Expenses	(4,804,147)	(5,031,831)	(5,393,812)	(5,464,438)	(5,506,644)
35	Gross Margin	10,531,658	6,899,999	5,877,676	5,147,971	4,700,163
	Administrative Overhead					
40	General	(1,338,339)	(1,361,416)	(1,352,474)	(1,339,226)	(1,338,315)
45	Administration	(1,329,125)	(1,324,711)	(1,344,010)	(1,364,452)	(1,383,033)
50	Board of Directors	(56,202)	(56,202)	(56,202)	(56,202)	(56,202)
55	Customer Service	(806,979)	(822,678)	(836,336)	(849,411)	(862,622)
60	Finance	(432,232)	(438,598)	(445,233)	(451,873)	(458,817)
65	Fleet Services	(264,901)	(271,413)	(287,534)	(303,111)	(310,608)
70	Human Resources	(142,527)	(142,259)	(145,564)	(148,699)	(151,800)
75	Information Technology	(557,545)	(564,712)	(573,088)	(581,440)	(589,758)
80	Meter Reading	(395,338)	(325,340)	-	-	-
85	Safety	(83,198)	(80,721)	(85,389)	(84,998)	(89,839)
90	Support Services	(869,270)	(881,042)	(895,737)	(909,564)	(923,078)
95	Network Operations Center	(502,431)	(513,310)	(524,515)	(535,846)	(546,429)
100	Total Administrative Overhead	(6,778,086)	(6,782,402)	(6,546,080)	(6,624,824)	(6,710,501)
105	Increase in Net Position	3,753,572	117,597	(668,404)	(1,476,852)	(2,010,338)
110	Plus: Non-Cash Items					
115	Depreciation/Amortization Expense	2,730,265	3,053,785	3,167,614	3,201,293	3,219,436
120	KRS Pension Liability	1,171,742	1,171,742	1,203,014	1,203,014	1,203,014
125	Plus: Estimated Debt Funding					
130	Interdivision Loan for Reservoir	(1,600,000)	-	-	-	-
135	Interdivision Loan for AMI	(1,350,000)	(400,000)	-	-	-
140	Interdivision Loan for NextBand	(5,000,000)	(5,000,000)	-	-	-
145	Plus: Principal Repayment Received					
150	Interdivision Loan for Reservoir	178,238	227,853	230,131	232,433	234,757
155	Interdivision Loan for AMI	105,610	196,983	227,919	230,198	232,500
160	Interdivision Loan for NextBand	310,619	624,344	941,206	950,618	960,125
165	Interdivision Loan for KIA loan prepayment	351,505	355,020	358,570	362,156	365,777
170	Interdivision Loan for 2015A Bond prepayment	401,862	405,779	409,837	413,935	418,075
175	Total Cash Funding Current Year	1,053,413	753,103	5,869,887	5,116,794	4,623,345
180	Cash Balance Beginning of Year	16,793,568	11,834,096	6,487,058	9,451,803	12,165,657
185	Cash Available For Capital Additions	17,846,981	12,587,200	12,356,945	14,568,597	16,789,001
190	Electric Division Estimated Capital Additions	5,773,994	6,003,040	2,822,716	2,320,514	2,346,036
195	Cash Available for General Capital Additions	12,072,987	6,584,160	9,534,229	12,248,083	14,442,966
200	General Capital Additions	74,288	-	-	-	-
205	Information Technology Capital Additions	42,963	42,963	42,963	42,963	42,963
210	Safety Capital Additions	2,857	1,429	1,429	1,429	1,429
215	Support Services Capital Additions	94,750	38,035	38,035	38,035	97,465
220	NOC Capital Additions	24,033	14,676	-	-	-
220	Total General Capital Additions	238,891	97,102	82,426	82,426	141,856
225	End of Year Estimated Cash Reserve Balance	\$ 11,834,096	\$ 6,487,058	\$ 9,451,803	\$ 12,165,657	\$ 14,301,109

230	Cash Reserve Level - 30 Days plus restricted reserve	\$ 4,485,316	\$ 4,753,715	\$ 4,810,115	\$ 4,877,039	\$ 4,922,068
235	Cash Reserve Level - 90 Days plus restricted reserve	\$ 10,066,905	\$ 10,869,943	\$ 11,157,304	\$ 11,318,706	\$ 11,410,953
240	Cash Reserve Level - 120 Days plus restricted reserve	\$ 17,941,264	\$ 19,014,859	\$ 19,240,459	\$ 19,508,157	\$ 19,688,271
245	Cash Reserve Level - 180 Days plus restricted reserve	\$ 26,911,896	\$ 28,522,288	\$ 28,860,689	\$ 29,262,235	\$ 29,532,407



Frankfort Plant Board
5 Year Budget Comparison
 Electric Statements of Revenues, Expenses, and Changes in Net Position - Detail
 For the Fiscal Years Ending 2023 - 2027

Line		FY 20 - 21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
OPERATING REVENUES									
5	Residential	\$ 22,292,203	\$ 22,713,855	\$ 22,300,507	\$ 21,969,390	\$ 21,969,390	\$ 21,969,390	\$ 21,969,390	\$ 21,969,390
10	Commercial	7,652,625	7,668,324	8,291,656	8,101,903	8,101,903	8,101,903	8,101,903	8,101,903
15	Large Power	27,085,986	26,715,197	26,892,083	26,619,773	26,619,773	26,619,773	26,619,773	26,619,773
20	Municipal	2,029,005	2,048,195	2,135,712	2,098,602	2,098,602	2,098,602	2,098,602	2,098,602
25	Street Lights	248,552	259,838	276,546	243,325	243,325	243,325	243,325	243,325
30	Security Lights	198,136	196,714	204,451	201,929	201,929	201,929	201,929	201,929
35	Company Use	1,088,126	1,172,683	1,124,654	1,154,106	1,154,106	1,154,106	1,154,106	1,154,106
40	Customer Rebate/Rate Adjustments	(2,000,177)	(1,600,000)	(1,600,005)	-	-	-	-	-
45	TOTAL OPERATING REVENUES	58,594,456	59,174,806	59,625,604	60,389,028	60,389,028	60,389,028	60,389,028	60,389,028
OPERATING EXPENSES									
50	Power Cost	39,085,696	39,499,943	38,648,225	41,009,429	43,970,127	44,246,646	44,790,975	45,424,592
55	Payroll	1,928,081	1,724,131	2,081,458	2,212,610	2,536,041	2,922,176	3,039,601	2,810,936
60	Employee Benefits	1,999,437	1,467,886	1,486,519	1,627,612	1,655,789	1,689,377	1,715,025	1,740,676
65	Distribution Station	54,689	76,000	37,406	90,352	90,352	90,352	90,352	90,352
70	Overhead Lines	990,651	1,060,000	851,052	1,072,500	1,072,500	1,072,500	1,072,500	1,072,500
75	Underground Lines	27,150	59,000	61,234	61,235	61,235	61,235	61,235	61,235
80	Street Lights	40,346	47,000	33,441	40,489	40,489	40,489	40,489	40,489
85	Security Lights	13,312	14,000	17,313	19,338	19,338	19,338	19,338	19,338
90	Transmission	30,097	16,000	9,905	10,000	10,000	10,000	10,000	10,000
95	Distribution	-	-	-	-	-	-	-	-
100	TOTAL OPERATING EXPENSES	44,169,459	43,963,960	43,226,554	46,143,566	49,455,871	50,152,113	50,839,516	51,270,119
105	GROSS CONTRIBUTION	14,424,996	15,210,846	16,399,051	14,245,462	10,933,157	10,236,914	9,549,512	9,118,909
GENERAL & ADMIN EXPENSES									
110	Payroll	777,689	781,652	778,855	787,379	803,611	820,943	838,682	856,015
115	Employee Benefits	649,555	1,042,966	1,078,467	1,135,514	1,116,626	1,299,344	1,305,305	1,311,122
120	Engineering	5,547	6,000	1,732	5,000	5,000	5,000	5,000	5,000
125	Dues & Subscriptions	21,103	41,750	29,853	43,550	43,550	43,550	43,550	43,550
130	Continuing Education	20,223	58,600	17,332	58,600	58,600	58,600	58,600	58,600
135	Cell Phone	12,097	11,950	12,328	15,000	15,000	20,400	20,400	20,400
140	Software Services	8,743	15,800	10,099	17,500	17,500	17,500	17,500	17,500
145	Safety	64,684	63,000	40,047	60,000	60,000	60,000	60,000	60,000
150	Office Supplies	1,337	8,500	515	1,500	1,500	1,800	1,800	1,800
155	Publishing	470	250	911	1,000	1,000	1,000	1,000	1,000
160	Administrative	-	1,000	-	-	-	-	-	-
165	Consulting	29,430	155,000	78,056	175,000	100,000	100,000	100,000	100,000
170	Corporate Insurance	-	-	38	-	-	-	-	-
175	FPB Marketing	373	5,000	3,672	5,000	5,000	5,000	5,000	5,000
180	Legal & Accounting	91,056	114,000	50,079	60,000	60,000	60,000	60,000	60,000
185	Employee Activity	927	1,308	1,657	1,564	400	400	400	400
190	Employee Welfare	41	1,200	347	-	-	-	-	-
195	Repairs & Maintenance	5,170	6,300	5,630	26,925	26,925	26,925	26,925	26,925
200	Maintenance Tools & Supplies	28,273	32,000	20,736	35,000	35,000	38,000	38,000	38,000
205	Depreciation	1,916,310	1,948,566	1,916,619	2,089,218	2,395,724	2,526,215	2,573,140	2,592,195
210	Utilities	29,149	30,500	29,198	28,500	28,500	28,500	28,500	28,500
215	Energy Efficiency	9,900	40,000	6,545	90,000	90,000	90,000	90,000	90,000
220	Inventory Adjustments	(202,573)	-	-	-	-	-	-	-
225	Cost of Sales Clearing	10,063	-	3,116	-	-	-	-	-
230	Freight	432	500	506	500	500	500	500	500
235	Auto & Truck Repair	48,230	45,054	47,966	16,896	16,896	16,896	16,896	16,896
240	Gas & Oil	78,090	96,980	124,066	150,500	150,500	173,240	173,240	173,240
245	TOTAL GENERAL & ADMIN EXPENSES	3,606,319	4,507,877	4,258,370	4,804,147	5,031,831	5,393,812	5,464,438	5,506,644
OTHER REVENUE									
250	Capital Contributions	303,521	706,500	49,687	390,192	232,500	232,500	232,500	232,500
255	Collection Charges	132,541	225,000	250,581	225,000	225,000	225,000	225,000	225,000
260	Pole Rental	16,486	30,000	17,985	30,000	30,000	30,000	30,000	30,000
265	Gain/(Loss) on Sale - Fixed Asset	125,178	-	71,966	-	-	-	-	-
270	Material Sales	6,581	5,000	3,683	5,000	5,000	5,000	5,000	5,000
275	Interest	-	249,759	143,609	265,151	331,174	367,074	395,397	420,398
280	Miscellaneous	52,312	50,000	179,355	175,000	175,000	175,000	175,000	175,000
285	TOTAL OTHER REVENUE	636,619	1,266,259	716,865	1,090,343	998,674	1,034,574	1,062,897	1,087,898
290	NET CONTRIBUTION	11,455,296	11,969,228	12,857,545	10,531,658	6,899,999	5,877,676	5,147,971	4,700,163
295	Administrative Overhead	4,877,215	4,730,827	6,169,553	6,778,086	6,782,402	6,546,080	6,624,824	6,710,501
300	CHANGE IN NET POSITION	\$ 6,578,081	\$ 7,238,401	\$ 6,687,992	\$ 3,753,572	\$ 117,597	\$ (668,404)	\$ (1,476,852)	\$ (2,010,338)



Frankfort Plant Board
FY 23-27 Capital Budget
Electric

Line	Work Order Description	Division	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total
5	Main 3 Myrick	Electric	-	132,000	-	-	-
10	T23 Replacement	Electric	351,337	-	-	-	-
15	Tie Breaker Twilight Trail Oil Breaker	Electric	12,600	-	-	-	-
20	Tom Roberts Wallace Ave	Electric	3,066	-	-	-	-
25	Service Center Storage & Lot Improvements	Electric	20,000	-	-	-	-
30	AMI Implementation	Electric	685,000	1,814,582	-	-	-
35	Ridgeview 15KV Breakers	Electric	-	54,000	-	-	-
40	Ridgeview Series Main	Electric	-	67,900	-	-	-
45	SCADA Replacement	Electric	191,064	122,900	145,400	-	-
50	2nd Street Tiger Grant Relocation	Electric	30,000	-	-	-	-
55	Michelle Bunting Jones Lane Ped	Electric	850	-	-	-	-
60	Replace T54	Electric	1,850,000	809,563	-	-	-
65	New Services	Electric	85,375	85,375	85,375	85,375	85,375
70	Equipment Purchases	Electric	125,000	125,000	125,000	125,000	125,000
75	Security Lights	Electric	14,665	15,200	15,700	16,200	16,700
80	SPCC Improvements	Electric	-	-	-	-	14,900
85	URD Fault Indicators	Electric	-	32,200	32,200	-	-
90	Distribution Automation	Electric	-	-	-	-	271,525
95	Electric Vehicle Charging Station	Electric	100,000	-	-	-	-
100	Advances & Contracts	Electric	337,192	232,500	232,500	232,500	232,500
105	Arrestors, Insulators, Poles, Switches	Electric	292,013	292,013	292,013	292,013	292,013
110	Animal Guards, Switches, Insulators	Electric	58,000	58,000	58,000	58,000	58,000
115	Replace T21	Electric	-	1,000,000	-	-	-
120	Replace T22	Electric	-	-	1,000,000	-	-
125	Additional Transformer & (2) 69kv Breakers G.E.	Electric	-	-	-	1,000,000	250,000
130	Install Tie Breakers at Bendix, GE, State Farm	Electric	-	-	-	-	212,423
135	Convert OVH to URD	Electric	140,637	-	-	-	-
140	Re-conductor CK 541 Capital Plaza	Electric	231,563	-	-	-	-
145	Re-conductor CK 352 Soldiers Ln / U.S. 60	Electric	-	213,084	-	-	-
150	Re-conductor CK 542 Capital Plaza Bald Knob	Electric	-	-	-	223,216	-
155	Re-conductor CK 362 Soldiers Ln Devils Hollow	Electric	-	-	-	218,210	-
160	Re-conductor CK 594 Duncan Rd Grassy Spring	Electric	-	-	-	-	209,132
165	Re-conductor Parts of Downtown	Electric	-	-	224,805	-	-
170	Re-conductor CK 361 Collins Ln	Electric	-	-	-	-	240,995
175	Change Out Porcelain Cutouts to Polymer (Reliability)	Electric	-	-	-	-	158,473
180	Offices & Storage at Duncan Rd	Electric	40,000	-	-	-	-
185	Replace Green Street Light Poles	Electric	192,723	192,723	192,723	-	-
190	Community Solar	Electric	400,000	350,000	-	-	-
195	Sarah Thompson Pedestal	Electric	2,982	-	-	-	-
200	Westridge Lots 71 72 73	Electric	4,250	-	-	-	-
205	Additional Vehicle for AMI Tech 1/2 Ton Pickup	Electric	42,000	-	-	-	-
210	Additional Vehicle for AMI Tech 1/2 Ton Pickup	Electric	42,000	-	-	-	-
215	T-319 Dump Truck 1999	Electric	-	-	-	-	85,000
220	T-477 SUV 2012	Electric	-	-	44,000	-	-
225	T-424 Utility Bed Crane Truck 2008	Electric	131,677	-	-	-	-
230	T-478 3/4 Ton Van 2012 (Replacing w/ Utility Bed Truck)	Electric	70,000	-	-	-	-
235	T-486 1/2 Van 2012 w/ 450 Utility Bed Truck	Electric	-	-	-	70,000	-
240	T-493 Bucket Truck 2012	Electric	-	360,000	-	-	-
245	T-494 Bucket Truck 2012	Electric	320,000	-	-	-	-
250	T-495 Bucket Truck 1998	Electric	-	-	375,000	-	-
255	T-513 3/4 Ton Pickup 2013	Electric	-	46,000	-	-	-
260	T-537 1 Ton Truck w/ Utility Bed	Electric	-	-	-	-	49,000
265	T-593 1 Ton Pickup truck 2019	Electric	-	-	-	-	45,000
270	Grand Total		5,773,994	6,003,040	2,822,716	2,320,514	2,346,036



Frankfort Electric Water Plant Board
Line Item Detail - Electric
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	Operating Revenue	10	10	440100 -- RESIDENTIAL ELECTRIC	Elec Rev - Residential Customer Chg	2,317,709.00	2,317,709.00	2,317,709.00	2,317,709.00	2,317,709.00
10	Operating Revenue	10	10	440100 -- RESIDENTIAL ELECTRIC	Elec Rev - Residential Energy Chg	19,651,680.80	19,651,680.80	19,651,680.80	19,651,680.80	19,651,680.80
15	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Customer Chg	903,873.00	903,873.00	903,873.00	903,873.00	903,873.00
20	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Energy Chg	7,198,030.11	7,198,030.11	7,198,030.11	7,198,030.11	7,198,030.11
25	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power Customer Chg	208,950.00	208,950.00	208,950.00	208,950.00	208,950.00
30	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power Demand Chg	5,195,238.00	5,195,238.00	5,195,238.00	5,195,238.00	5,195,238.00
35	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power Energy Chg	8,882,439.70	8,882,439.70	8,882,439.70	8,882,439.70	8,882,439.70
40	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Customer Chg	26,325.00	26,325.00	26,325.00	26,325.00	26,325.00
45	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Demand Chg	3,855,408.83	3,855,408.83	3,855,408.83	3,855,408.83	3,855,408.83
50	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Energy Chg	8,451,411.93	8,451,411.93	8,451,411.93	8,451,411.93	8,451,411.93
55	Operating Revenue	10	10	444100 -- ELECTRIC STREET LIGHTING	Elec Rev - Street/Signal Lights Customer Chg	2,664.00	2,664.00	2,664.00	2,664.00	2,664.00
60	Operating Revenue	10	10	444100 -- ELECTRIC STREET LIGHTING	Elec Rev - Street/Signal Lights Energy Chg	240,660.61	240,660.61	240,660.61	240,660.61	240,660.61
65	Operating Revenue	10	10	445100 -- MUNICIPAL ELECTRIC	Elec Rev - Municipal Customer Chg	46,398.00	46,398.00	46,398.00	46,398.00	46,398.00
70	Operating Revenue	10	10	445100 -- MUNICIPAL ELECTRIC	Elec Rev - Municipal Energy Chg	2,052,203.59	2,052,203.59	2,052,203.59	2,052,203.59	2,052,203.59
75	Operating Revenue	10	10	448100 -- ELECT USED BY ELECT DEPT	Elec Rev - Electric Used By Electric Dept	1,113,679.74	1,113,679.74	1,113,679.74	1,113,679.74	1,113,679.74
80	Operating Revenue	10	10	448200 -- ELECTRIC USED BY WATER DEPARTM	Elec Rev - Electric Used by Water Dept	40,426.70	40,426.70	40,426.70	40,426.70	40,426.70
85	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt DF	7,695.60	7,695.60	7,695.60	7,695.60	7,695.60
90	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt MH w/35' Metal Pole	410.40	410.40	410.40	410.40	410.40
95	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt MH w/35' Wood Pole	3,012.48	3,012.48	3,012.48	3,012.48	3,012.48
100	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt MH with 45' Metal Pole	3,258.36	3,258.36	3,258.36	3,258.36	3,258.36
105	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt DF	17,609.76	17,609.76	17,609.76	17,609.76	17,609.76
110	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt MH w/35' Metal Pole	2,090.70	2,090.70	2,090.70	2,090.70	2,090.70
115	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt MH w/35' Wood Pole	442.44	442.44	442.44	442.44	442.44
120	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt DF	8,867.04	8,867.04	8,867.04	8,867.04	8,867.04
125	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt MH w/35' Metal Pole	2,543.64	2,543.64	2,543.64	2,543.64	2,543.64
130	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt MH w/35' Wood Pole	1,577.28	1,577.28	1,577.28	1,577.28	1,577.28
135	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt DF HPS	1,364.16	1,364.16	1,364.16	1,364.16	1,364.16
140	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt DF MH	13,925.80	13,925.80	13,925.80	13,925.80	13,925.80
145	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt HPS w/35' Metal Pole	231.24	231.24	231.24	231.24	231.24
150	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt MH w/35' Metal Pole	5,549.76	5,549.76	5,549.76	5,549.76	5,549.76
155	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt MH w/35' Wood Pole	1,182.96	1,182.96	1,182.96	1,182.96	1,182.96
160	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 53 Watt LED	6,533.00	6,533.00	6,533.00	6,533.00	6,533.00
165	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 100 W	34,836.40	34,836.40	34,836.40	34,836.40	34,836.40
170	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 129 Watt LED	8,893.86	8,893.86	8,893.86	8,893.86	8,893.86
175	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 175 W	21,725.28	21,725.28	21,725.28	21,725.28	21,725.28
180	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 250 W	49,588.82	49,588.82	49,588.82	49,588.82	49,588.82
185	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 400 W	8,447.74	8,447.74	8,447.74	8,447.74	8,447.74
190	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 91 Watt LED	2,141.84	2,141.84	2,141.84	2,141.84	2,141.84
195	Operating Expense	10	11	555100 -- KW GENERATION DEMAND	kW Generation Demand	16,091,694.00	17,282,479.36	17,558,999.03	18,103,328.00	18,736,944.48
200	Operating Expense	10	11	555150 -- KW TRANSMISSION DEMAND	kW Transmission Demand KU	4,855,435.00	5,214,737.19	5,214,737.19	5,214,737.19	5,214,737.19
205	Operating Expense	10	11	555150 -- KW TRANSMISSION DEMAND	kW Transmission Demand MISO	2,493,229.00	2,677,727.95	2,677,727.95	2,677,727.95	2,677,727.95
210	Operating Expense	10	11	555200 -- COST PER KWH PURCHASED	Cost Per kWh Purchased	18,900,240.00	20,298,857.76	20,298,857.76	20,298,857.76	20,298,857.76
215	Operating Expense	10	11	555400 -- SEPA POWER ADJUSTMENT	Sepa Power Adjustment	(1,331,169.00)	(1,503,675.51)	(1,503,675.51)	(1,503,675.51)	(1,503,675.51)
220	Operating Expense	10	11	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	432,067.51	432,067.51	432,067.51	432,067.51	432,067.51
225	Operating Expense	10	11	570150 -- LIFE INSURANCE - FIELD	Life Insurance	11,011.41	11,011.41	11,011.41	11,011.41	11,011.41
230	Operating Expense	10	11	570200 -- PENSION EXPENSE - FIELD	401a Match	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
235	Operating Expense	10	11	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	546,016.25	560,959.01	578,851.53	590,995.80	602,815.71
240	Operating Expense	10	16	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	142,654.56	145,507.65	148,417.80	151,386.16	154,413.88
245	Operating Expense	10	17	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	154,466.67	160,101.37	165,278.40	170,004.34	174,998.08
250	Operating Expense	10	11	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	157,895.82	161,303.02	166,412.31	169,880.16	173,255.39
255	Operating Expense	10	16	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	41,990.33	41,550.34	42,381.34	43,228.97	44,093.55
260	Operating Expense	10	17	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	44,108.62	45,717.64	47,195.96	48,545.47	49,971.46
265	Operating Expense	10	11	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	3,974.36	4,083.13	4,213.36	4,301.76	4,387.80
270	Operating Expense	10	16	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	1,038.36	1,059.13	1,080.31	1,101.91	1,123.95
275	Operating Expense	10	17	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	1,124.34	1,165.35	1,203.03	1,237.43	1,273.78
280	Operating Expense	10	11	570350 -- UNIFORMS - FIELD	FR Uniform/Outer wear	58,500.00	58,500.00	58,500.00	58,500.00	58,500.00
285	Operating Expense	10	11	570400 -- WORKER'S COMP - FIELD	Workers Comp	20,263.95	20,263.95	20,263.95	20,263.95	20,263.95
290	Operating Expense	10	15	571000 -- ELECT TRANS EXPENSE	Thermal Imaging	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
295	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Certification Of Shop Standard Weco Tester	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
300	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Certification of Power metrics tester	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
305	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	De-hydrate transformer 33 at Twilight Trail	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
310	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Substation Equipment Fixes, Panels, Wiring, And Repair Parts	29,352.00	29,352.00	29,352.00	29,352.00	29,352.00
315	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Yearly Oil Sampling Of Station Equipment	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
320	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Yearly Transformer Testing	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
325	Operating Expense	10	17	592100 -- ELECT DIST STATION EQ PAYROLL	Payroll	528,975.53	548,271.70	566,000.61	582,184.71	599,285.92



Frankfort Electric Water Plant Board
Line Item Detail - Electric
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
330	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	Electric Distribution Overhead Line Expense - Lines	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
335	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	Electric Distribution Overhead Line Expense - Vegetation	955,000.00	955,000.00	955,000.00	955,000.00	955,000.00
340	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to FCPS system- lights FCHS football and baseball field-	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
345	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to FIS system- lights football field and tennis court	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
350	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to State gov.-Decorate state Christmas tree	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
355	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to city-Christmas decorations-clean globe lights-	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
360	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to county - Lakeview arena lights	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
365	Operating Expense	10	11	593100 -- ELECT DIST OVERHEAD PAYROLL	Payroll	1,895,711.36	1,935,644.44	1,996,917.89	2,038,506.28	2,078,983.92
370	Operating Expense	10	16	594000 -- ELECT DIST UNDERGROUND LINES	Underground Lines Expense	61,235.00	61,235.00	61,235.00	61,235.00	61,235.00
375	Operating Expense	10	16	594100 -- ELECT DIST UNDERGROUND PAYROLL	Payroll	504,926.03	498,295.10	508,261.00	518,426.22	528,794.75
380	Operating Expense	10	14	596000 -- ELECT DIST STREET LIGHTS & SIG	Street Light Expense - City	38,489.00	38,489.00	38,489.00	38,489.00	38,489.00
385	Operating Expense	10	14	596000 -- ELECT DIST STREET LIGHTS & SIG	Street Light Expense - County	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
390	Operating Expense	10	11	598101 -- ELECT DIST PAYROLL OT	Payroll	168,286.34	172,891.81	178,406.42	182,149.38	185,792.36
395	Operating Expense	10	16	598101 -- ELECT DIST PAYROLL OT	Payroll	43,967.21	44,846.56	45,743.49	46,658.36	47,591.53
400	Operating Expense	10	17	598101 -- ELECT DIST PAYROLL OT	Payroll	47,607.80	49,344.45	50,940.05	52,396.62	53,935.73
405	Operating Expense	10	13	599000 -- ELECT DIST SECURITY LIGHTS	Security Light Expense	19,338.00	19,338.00	19,338.00	19,338.00	19,338.00
410	Operating Expense	10	10	999997 -- Electric Labor Charged to Capital	Payroll charged to capital	(910,848.00)	(649,953.48)	(413,693.52)	(375,620.16)	(677,647.68)
415	Operating Expense	10	12	999997 -- Electric Labor Charged to Capital	Payroll charged to capital	(66,015.96)	(63,300.00)	(10,400.04)	(5,100.00)	(5,800.08)
420	G&A Expense	10	12	700000 -- ENGINEERING EXPENSE ACCOUNT	Engineering Expenses - Survey	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
425	G&A Expense	10	12	700100 -- ENGINEERING PAYROLL	Payroll	465,455.04	475,389.93	486,299.09	497,487.31	508,138.98
430	G&A Expense	10	12	700500 -- Health Insurance - Eng	Health Insurance	67,510.55	67,510.55	67,510.55	67,510.55	67,510.55
435	G&A Expense	10	12	700550 -- Life Insurance - Eng	Life Insurance	1,775.18	1,775.18	1,775.18	1,775.18	1,775.18
440	G&A Expense	10	12	700600 -- Pension Expense - Eng	401a Match	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
445	G&A Expense	10	12	700600 -- Pension Expense - Eng	KPPA Pension Match	123,280.89	125,942.45	128,865.01	131,862.34	134,715.92
450	G&A Expense	10	12	700650 -- Social Security - Eng	Social Security	35,607.31	36,367.33	37,201.88	38,057.78	38,872.63
455	G&A Expense	10	12	700700 -- Unemployment - Eng	Unemployment Insurance	907.64	927.01	948.28	970.10	990.87
460	G&A Expense	10	12	700800 -- ENGINEERING WORKERS COMP	Workers Comp	3,103.66	3,103.66	3,103.66	3,103.66	3,103.66
465	G&A Expense	10	10	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	1,500.00	1,500.00	1,800.00	1,800.00	1,800.00
470	G&A Expense	10	11	905400 -- SOFTWARE SERVICES	APPA eReliability Tracker	400.00	400.00	400.00	400.00	400.00
475	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	Advantica/GL SynerGEE modeling software maintenance	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
480	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	Cymtcc Electric Coordination Software Maintenance	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
485	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	EV chargepoint cloud plan	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
490	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	GPS Tech support	300.00	300.00	300.00	300.00	300.00
495	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	Pathfinder Office maintenance license	300.00	300.00	300.00	300.00	300.00
500	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	SAG10 and Maintenance	500.00	500.00	500.00	500.00	500.00
505	G&A Expense	10	11	913000 -- PUBLISHING EXPENSE	Publishing Expense	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
510	G&A Expense	10	10	920060 -- DUES AND SUBSCRIPTIONS	American Public Power Association (APPA)	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
515	G&A Expense	10	10	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Municipal Utility Association KMUA	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
520	G&A Expense	10	11	920060 -- DUES AND SUBSCRIPTIONS	CDL License Renewals	500.00	500.00	500.00	500.00	500.00
525	G&A Expense	10	11	920060 -- DUES AND SUBSCRIPTIONS	Tennessee Valley Public Power Association (TVPPA)	500.00	500.00	500.00	500.00	500.00
530	G&A Expense	10	12	920060 -- DUES AND SUBSCRIPTIONS	Power Engineers Association of Kentucky (PEAK)	100.00	100.00	100.00	100.00	100.00
535	G&A Expense	10	12	920060 -- DUES AND SUBSCRIPTIONS	Professional Engineering License (PE)	450.00	450.00	450.00	450.00	450.00
540	G&A Expense	10	11	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	12,600.00	12,600.00	18,000.00	18,000.00	18,000.00
545	G&A Expense	10	12	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
550	G&A Expense	10	11	920100 -- ADMINISTRATIVE PAYROLL	Payroll	321,924.16	328,220.82	334,643.41	341,194.46	347,876.52
555	G&A Expense	10	11	920400 -- SAFETY EXPENSE	Safety Expense	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
560	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	APPA conference (1) employee	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
565	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	PEAK (Power Engineer Association of Kentucky)	600.00	600.00	600.00	600.00	600.00
570	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	Somerset Line School (training)	27,400.00	27,400.00	27,400.00	27,400.00	27,400.00
575	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	Vegetation management conference (1) employee	100.00	100.00	100.00	100.00	100.00
580	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	American Public Power Association (APPA) Conference - Engineering	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
585	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	Distributec Conference	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
590	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	National Electric Code Training	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
595	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	P.E. Continuing Education	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
600	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Meter school	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
605	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Substation Regulator school	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
610	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Thermal Camera Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
615	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Transformer/Load Tap Changer school	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
620	G&A Expense	10	11	920830 -- ENERGY EFFICIENCY & ASSISTANCE	Community Action Partnership	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
625	G&A Expense	10	11	920830 -- ENERGY EFFICIENCY & ASSISTANCE	Wintercare Match	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
630	G&A Expense	10	11	920910 -- SOCIAL SECURITY EXPENSE	Social Security	24,627.20	25,108.89	25,584.40	25,902.96	26,227.89
635	G&A Expense	10	10	923400 -- OTHER CONSULTING FEES	Electric Rate Study	75,000.00	-	-	-	-
640	G&A Expense	10	10	923400 -- OTHER CONSULTING FEES	General Consulting	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
645	G&A Expense	10	10	923400 -- OTHER CONSULTING FEES	Legislative Analyst	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
650	G&A Expense	10	10	923400 -- OTHER CONSULTING FEES	Southeastern Power Administration (SEPA) Cmbld Hydro Projects	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00



Frankfort Electric Water Plant Board
Line Item Detail - Electric
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
655	G&A Expense	10	10	923500 -- OTHER LEGAL AND ACCOUNTING	General Legal	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
660	G&A Expense	10	10	923500 -- OTHER LEGAL AND ACCOUNTING	Power Supply	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
665	G&A Expense	10	10	923500 -- OTHER LEGAL AND ACCOUNTING	Southeastern Power Administration (SEPA)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
670	G&A Expense	10	11	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	613.92	626.20	638.73	651.50	664.53
675	G&A Expense	10	11	926300 -- EMPLOYEE INSURANCE	Health Insurance	40,506.33	40,506.33	135,021.12	135,021.12	135,021.12
680	G&A Expense	10	11	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	1,214.51	1,214.51	2,600.04	2,600.04	2,600.04
685	G&A Expense	10	11	926315 -- Workers Comp - Admin	Workers Comp	1,195.87	1,195.87	3,802.08	3,802.08	3,802.08
690	G&A Expense	10	11	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	350.00	350.00	350.00	350.00	350.00
695	G&A Expense	10	11	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	914.00	-	-	-	-
700	G&A Expense	10	12	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	50.00	50.00	50.00	50.00	50.00
705	G&A Expense	10	12	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	250.00	-	-	-	-
710	G&A Expense	10	11	926460 -- UNIFORM EXPENSE	Uniforms	-	-	5,000.04	5,000.04	5,000.04
715	G&A Expense	10	11	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	-	-	1,500.00	1,500.00	1,500.00
720	G&A Expense	10	11	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	84,343.75	86,030.62	87,751.24	89,506.26	91,296.39
725	G&A Expense	10	11	926600 -- OTHER CO PAID PENSION EXPENSES	KPPA Sick Time for Retirees	24,510.47	-	-	-	-
730	G&A Expense	10	11	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	632,918.50	632,918.50	704,642.96	704,642.96	704,642.96
735	G&A Expense	10	12	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	91,898.64	91,898.64	91,898.64	91,898.64	91,898.64
740	G&A Expense	10	11	930102 -- FPB Marketing	FPB Marketing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
745	G&A Expense	10	11	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control	725.00	725.00	725.00	725.00	725.00
750	G&A Expense	10	12	930110 -- REPAIR & MAINTENANCE EXPENSE	Chargepoint assure equipment support	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
755	G&A Expense	10	17	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pickup at Duncan Road Substation	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
760	G&A Expense	10	17	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing at Substations	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
765	G&A Expense	10	11	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Hand tools	35,000.00	35,000.00	38,000.04	38,000.04	38,000.04
770	G&A Expense	10	11	930300 -- UTILITIES	Columbia Gas - Duncan Rd Substation	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
775	G&A Expense	10	11	930300 -- UTILITIES	FPB Utilities	26,000.00	26,000.00	26,000.00	26,000.00	26,000.00
780	G&A Expense	10	10	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,855,492.80	1,814,688.60	1,770,583.56	1,715,488.44	1,648,467.12
785	G&A Expense	10	10	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	233,725.56	581,035.20	755,631.12	857,651.64	943,727.52
790	G&A Expense	10	11	932135 -- FREIGHT & OTHER ADJ.	Freight & Other Adj	500.00	500.00	500.00	500.00	500.00
795	G&A Expense	10	11	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	16,896.00	16,896.00	16,896.00	16,896.00	16,896.00
800	G&A Expense	10	11	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	150,500.00	150,500.00	173,240.04	173,240.04	173,240.04
805	G&A Expense	10	10	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 10	6,778,086.30	6,782,401.86	6,546,080.41	6,624,823.55	6,710,501.18
810	Non-Operating Revenue	10	10	414100 -- INTERCO INT INC-KIA	Interco Interest - KIA Loan	52,540.91	49,025.86	45,475.66	41,889.96	38,268.40
815	Non-Operating Revenue	10	10	414110 -- INTERCO INT INC-ADMIN BLDG	Interest Inc - Interco 2015A Loan	83,610.18	79,592.56	75,534.77	71,436.40	67,297.05
820	Non-Operating Revenue	10	10	414120 -- INTERCO INT INC-RESERVOIR	Interest Inc - Interco Reservoir Loan	62,000.00	76,217.62	73,939.09	71,637.78	69,313.45
825	Non-Operating Revenue	10	10	414130 -- INTERCO INT INC-AMI	Interest Inc - Interco AMI Loan	17,000.00	29,443.90	31,474.06	29,194.88	26,892.90
830	Non-Operating Revenue	10	10	414140 -- INTERCO INT INC-NEXTBAND	Interco Interest - NextBand	50,000.00	96,893.81	140,650.37	181,238.31	218,625.93
835	Non-Operating Revenue	10	10	415100 -- SALES OF MATERIAL	Material Sales	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
840	Non-Operating Revenue	10	10	421100 -- MISCELLANEOUS INCOME	MISCELLANEOUS INCOME	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
845	Non-Operating Revenue	10	10	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions	337,191.84	232,500.00	232,500.00	232,500.00	232,500.00
850	Non-Operating Revenue	10	10	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions - Tiger Grant	53,000.00	-	-	-	-
855	Non-Operating Revenue	10	10	450100 -- ELECTRIC COLLECTION CHARGES	Elec Rev - Collection Charges	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00
860	Non-Operating Revenue	10	10	451100 -- MISCELLANEOUS ELECTRIC POLE RE	Elec Rev - Miscellaneous Pole Rental	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00

Operating Revenue	60,389,027.56	60,389,027.56	60,389,027.56	60,389,027.56	60,389,027.56
Operating Expense	46,143,565.49	49,455,870.84	50,152,113.23	50,839,515.68	51,270,118.78
G&A Expense	11,582,233.27	11,814,233.14	11,939,892.47	12,089,261.68	12,217,144.90
Non-Operating Revenue	1,090,342.93	998,673.75	1,034,573.95	1,062,897.33	1,087,897.73
Net Income	3,753,571.73	117,597.33	(668,404.19)	(1,476,852.47)	(2,010,338.39)



Frankfort Plant Board
Water Funding Summary
 For the Fiscal Years Ending 2023 - 2027

Line	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
10 Operating Revenues	\$ 11,634,878	\$ 11,804,878	\$ 11,974,878	\$ 12,144,878	\$ 12,314,878
15 Other Water Revenues	295,080	291,870	291,000	291,000	291,000
20 Total Revenues	11,929,958	12,096,748	12,265,878	12,435,878	12,605,878
25 Water Division Expenses	(4,895,446)	(5,199,583)	(5,245,217)	(5,347,524)	(5,445,098)
30 Water Admin Expenses	(4,320,440)	(4,526,736)	(4,571,413)	(4,708,555)	(4,420,065)
35 Gross Margin	2,714,072	2,370,429	2,449,248	2,379,799	2,740,715
Administrative Overhead					
40 General	(263,029)	(267,564)	(265,807)	(263,203)	(263,024)
45 Administration	(261,218)	(260,350)	(264,143)	(268,161)	(271,813)
50 Board of Directors	(11,046)	(11,046)	(11,046)	(11,046)	(11,046)
55 Customer Service	(610,353)	(622,227)	(632,558)	(642,447)	(652,439)
60 Finance	(84,948)	(86,199)	(87,503)	(88,808)	(90,173)
65 Fleet Services	(215,543)	(220,842)	(233,959)	(246,633)	(252,734)
70 Human Resources	(157,543)	(157,246)	(160,900)	(164,365)	(167,793)
75 Information Technology	(488,278)	(494,555)	(501,889)	(509,205)	(516,488)
80 Meter Reading	(305,616)	(251,504)	-	-	-
85 Safety	(91,963)	(89,225)	(94,385)	(93,953)	(99,304)
90 Support Services	(170,841)	(173,154)	(176,042)	(178,760)	(181,416)
95 Network Operations Center	(380,011)	(388,239)	(396,713)	(405,284)	(413,288)
100 Total Administrative Overhead	(3,040,388)	(3,022,152)	(2,824,945)	(2,871,865)	(2,919,517)
105 Increase in Net Position	(326,316)	(651,724)	(375,697)	(492,065)	(178,802)
110 Plus: Non-Cash Items					
115 Depreciation/Amortization Expense	1,976,198	2,187,035	2,184,842	2,030,770	2,021,218
120 KRS Pension Liability	775,376	775,376	744,104	744,104	744,104
125 Plus: Estimated Debt Funding					
130 Interdivision Loan for Reservoir	1,600,000	-	-	-	-
135 Interdivision Loan for AMI	1,350,000	400,000	-	-	-
140 Less: Principal Repayment on Debt					
145 Revenue Bonds, Series 2013	(430,000)	(440,000)	-	-	-
150 Interdivision Loan - Reservoir	(178,238)	(227,853)	(230,131)	(232,433)	(234,757)
155 Interdivision Loan for AMI	(105,610)	(196,983)	(227,919)	(230,198)	(232,500)
160 Interdivision Loan for KIA loan prepayment	(351,505)	(355,020)	(358,570)	(362,156)	(365,777)
165 Interdivision Loan for 2015A Bond prepayment	(193,488)	(195,423)	(197,377)	(199,351)	(201,345)
170 Total Cash Funding Current Year	4,116,416	1,295,408	1,539,252	1,258,671	1,552,142
175 Cash Balance Beginning of Year	4,064,475	1,460,521	698,151	190,723	(597,285)
180 Cash Available For Capital Additions	8,180,891	2,755,930	2,237,402	1,449,394	954,857
185 Water Division Estimated Capital Additions	6,628,188	2,000,000	2,000,000	2,000,000	2,000,000
190 Cash Available for General Capital Additions	1,552,703	755,930	237,402	(550,606)	(1,045,143)
195 General Capital Additions	14,600	-	-	-	-
200 Information Technology Capital Additions	37,625	37,625	37,625	37,625	37,625
205 Safety Capital Additions	3,158	1,579	1,579	1,579	1,579
210 Support Services Capital Additions	18,622	7,475	7,475	7,475	19,155
215 NOC Capital Additions	18,177	11,100	-	-	-
215 Total General Capital Additions	92,182	57,779	46,679	46,679	58,359
220 End of Year Estimated Cash Reserve Balance	\$ 1,460,521	\$ 698,151	\$ 190,723	\$ (597,285)	\$ (1,103,502)

Division Reserve Requirements					
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
225 Revenue Bond Sinking Fund, Series 2013 Bond Issuance	\$ 220,000	\$ -	\$ -	\$ -	\$ -
230 Debt Service Reserve, Series 2013 Bond Issuance	392,000	-	-	-	-
235 Total Restricted Reserve Requirements - Debt Covenants	\$ 612,000	\$ -	\$ -	\$ -	\$ -

240 Cash Reserve Level - 30 Days plus restricted reserve	\$ 1,404,058	\$ 815,505	\$ 809,386	\$ 846,089	\$ 834,946
245 Cash Reserve Level - 90 Days plus restricted reserve	\$ 2,988,175	\$ 2,446,515	\$ 2,428,157	\$ 2,538,267	\$ 2,504,839
250 Cash Reserve Level - 120 Days plus restricted reserve	\$ 3,780,233	\$ 3,262,020	\$ 3,237,543	\$ 3,384,356	\$ 3,339,786
255 Cash Reserve Level - 180 Days plus restricted reserve	\$ 5,364,350	\$ 4,893,030	\$ 4,856,314	\$ 5,076,535	\$ 5,009,679



Frankfort Plant Board
5 Year Budget Comparison
Water Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 - 21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	OPERATING REVENUES								
5	Residential	\$ 4,880,870	\$ 4,924,021	\$ 4,656,019	\$ 4,829,294	\$ 4,829,294	\$ 4,829,294	\$ 4,829,294	\$ 4,829,294
10	Commercial	3,587,115	3,739,814	3,608,659	3,481,140	3,481,140	3,481,140	3,481,140	3,481,140
15	Industrial	560,123	610,688	609,606	604,521	604,521	604,521	604,521	604,521
20	Wholesale	1,954,092	2,088,426	2,040,887	2,113,822	2,113,822	2,113,822	2,113,822	2,113,822
25	Fire Sprinklers	290,207	289,514	294,035	293,652	293,652	293,652	293,652	293,652
30	Fire Hydrants	79,059	79,096	78,658	78,920	78,920	78,920	78,920	78,920
35	Company Use	4,857	4,767	1,658	3,529	3,529	3,529	3,529	3,529
40	Tap Fees	47,625	60,000	49,876	60,000	60,000	60,000	60,000	60,000
45	Additional Revenue Required	-	-	-	170,000	340,000	510,000	680,000	850,000
50	TOTAL OPERATING REVENUES	11,403,949	11,796,326	11,339,398	11,634,878	11,804,878	11,974,878	12,144,878	12,314,878
	OPERATING EXPENSES								
	Water Treatment								
55	Payroll	486,939	507,345	461,796	510,856	524,720	539,424	552,685	564,377
60	Employee Benefits	433,832	287,802	301,926	361,445	370,673	378,381	385,662	392,475
65	Pumping Power	533,594	550,000	557,788	566,500	566,500	566,500	566,500	566,500
70	Pumping Maintenance	14,486	157,000	39,865	175,000	175,000	175,000	175,000	175,000
75	Chemicals	449,297	500,000	483,854	870,000	870,000	870,000	870,000	870,000
80	Treatment	4,459	5,000	5,785	5,000	5,000	5,000	5,000	5,000
85	Treatment Lab	58,175	58,000	45,533	58,000	58,000	58,000	58,000	58,000
90	Maintenance	67,439	80,000	62,570	80,000	95,000	80,000	80,000	80,000
95	Total Water Treatment	2,048,221	2,145,147	1,959,117	2,626,801	2,664,893	2,672,305	2,692,846	2,711,352
	Water Distribution								
85	Payroll	1,052,507	1,001,990	1,008,054	1,068,764	1,298,812	1,363,371	1,423,209	1,481,090
90	Employee Benefits	1,250,121	920,147	850,960	940,181	976,178	999,841	1,021,769	1,042,956
95	Distribution	157,383	176,500	89,856	234,700	234,700	184,700	184,700	184,700
100	Fire Hydrants	19,612	25,000	4,598	25,000	25,000	25,000	25,000	25,000
105	Total Water Distribution	2,479,623	2,123,637	1,953,468	2,268,645	2,534,690	2,572,912	2,654,678	2,733,746
110	TOTAL OPERATING EXPENSES	4,527,844	4,268,784	3,912,585	4,895,446	5,199,583	5,245,217	5,347,524	5,445,098
115	GROSS CONTRIBUTION	6,876,104	7,527,543	7,426,813	6,739,432	6,605,295	6,729,661	6,797,354	6,869,780
	GENERAL & ADMIN EXPENSES								
120	Payroll	787,353	795,919	826,692	848,489	868,626	891,617	914,061	936,520
125	Employee Benefits	640,764	950,236	900,757	901,275	906,026	911,354	916,390	921,324
130	Engineering	1,296	2,000	87	2,000	2,000	2,000	2,000	2,000
135	Dues & Subscriptions	13,824	24,650	23,514	21,350	27,620	21,350	27,620	21,350
140	Continuing Education	7,294	33,135	18,981	32,960	32,960	32,960	32,960	32,960
145	Cell Phone	13,180	12,900	14,128	15,560	15,560	15,560	15,560	15,560
150	Software Services	14,273	19,500	22,296	19,500	19,500	19,500	19,500	19,500
155	Safety	7,591	15,000	6,274	15,000	15,000	15,000	15,000	15,000
160	Office Supplies	1,042	2,500	1,311	3,000	2,500	2,500	2,500	2,500
165	Postage & Printing	1,659	2,000	-	2,000	2,000	2,000	2,000	2,000
170	Publishing	138	-	670	750	750	750	750	750
175	Administrative	1,350	-	-	-	-	-	-	-
180	Consulting	127,405	35,000	44,258	37,000	-	35,000	300,000	10,000
185	Corporate Insurance	-	-	38	-	-	-	-	-
190	Interdepartment Services	143	-	13,987	-	-	-	-	-
195	Employee Activity	1,208	878	1,418	1,262	420	420	420	420
200	Employee Welfare	775	-	1,047	-	-	-	-	-
205	Interest	137,473	243,802	141,063	194,733	200,719	187,266	177,126	166,885
210	Repairs & Maintenance	5,696	107,200	28,162	63,300	63,300	63,300	63,300	63,300
215	Maintenance Tools & Supplies	10,499	10,000	9,273	6,000	6,000	6,000	6,000	6,000
220	Inventory Adjustments	(97,374)	-	-	-	-	-	-	-
225	Depreciation	1,611,645	1,705,828	1,632,634	1,850,211	2,057,703	2,058,786	1,907,317	1,897,944
230	FPB Marketing	1,278	10,000	475	5,000	5,000	5,000	5,000	5,000
235	Utilities	164,112	179,550	149,451	159,650	159,650	159,650	159,650	159,650
240	Freight	475	-	251	-	-	-	-	-
245	Contributions to City	3,516	-	-	-	-	-	-	-
250	Cost of Sales Clearing	2,004	-	232	-	-	-	-	-
255	Auto & Truck Repair	30,962	28,116	47,203	17,336	17,336	17,336	17,336	17,336
260	Gas & Oil	62,366	76,796	97,744	124,065	124,065	124,065	124,065	124,065
265	TOTAL GENERAL & ADMIN EXPENSES	3,551,950	4,255,010	3,981,945	4,320,440	4,526,736	4,571,413	4,708,555	4,420,065
	OTHER REVENUE								
270	Capital Contributions	407,609	150,000	102,243	150,000	150,000	150,000	150,000	150,000
275	Collection Charges	27,527	50,000	61,143	50,000	50,000	50,000	50,000	50,000
280	Interest	4,906	2,555	1,649	600	-	-	-	-
285	Gain/(Loss) on Sale - Fixed Asset	23,611	-	(8,735)	-	-	-	-	-
290	Bond Premium Amortization	3,480	3,480	3,480	3,480	870	-	-	-
295	Material Sales	2,560	1,000	712	1,000	1,000	1,000	1,000	1,000
300	Miscellaneous	80,656	100,000	87,091	90,000	90,000	90,000	90,000	90,000
305	TOTAL OTHER REVENUE	550,349	307,035	247,583	295,080	291,870	291,000	291,000	291,000
310	NET CONTRIBUTION	3,874,503	3,579,568	3,692,451	2,714,072	2,370,429	2,449,248	2,379,799	2,740,715
315	Administrative Overhead	3,464,135	3,383,057	2,666,518	3,040,388	3,022,152	2,824,945	2,871,865	2,919,517
320	CHANGE IN NET POSITION	\$ 410,368	\$ 196,511	\$ 1,025,933	\$ (326,316)	\$ (651,724)	\$ (375,697)	\$ (492,065)	\$ (178,802)



Frankfort Plant Board
FY 23-27 Capital Budget
Water

Line	Work Order Description	Division	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
			Total	Total	Total	Total	Total
5	Reservoir Replacement	Water	2,200,000	-	-	-	-
10	W 2nd ST Water Line Replacement	Water	18,000	-	-	-	-
15	AMI Implementation	Water	1,352,447	400,000	-	-	-
20	Cedarwood-Ashwood CT Water Line Repl	Water	124,192	-	-	-	-
25	Boone Center Fire Service	Water	8,210	-	-	-	-
30	Crittenden-Clay Ave Water Line Replacement	Water	43,508	-	-	-	-
35	KSU New Dorm Fire Service	Water	18,813	-	-	-	-
40	Pump Station Upgrade - VFD	Water	25,000	-	-	-	-
45	New Services	Water	110,000	110,000	110,000	110,000	110,000
50	Small Tools & Equipment	Water	56,000	56,500	57,000	57,500	58,000
55	Meter Replacement	Water	70,000	70,000	70,000	70,000	70,000
60	Water Main Replacement	Water	250,000	500,000	500,000	500,000	500,000
65	Engineering Equipment	Water	6,000	6,000	6,000	6,000	6,000
70	Advances & Contracts	Water	150,000	150,000	150,000	150,000	150,000
75	Taylor Tot Tank Painting	Water	500,000	-	-	-	-
80	Tierra Linda III Water Line Replacement	Water	44,516	-	-	-	-
85	Valley Vista Water Line Replacement	Water	28,479	-	-	-	-
90	New Franklin Co Humane Society	Water	43,772	-	-	-	-
95	T-408 Dump Truck 2006	Water	-	-	-	-	85,000
100	T-437 Crane Truck 2009	Water	-	250,000	-	-	-
105	T-438 Track Hoe 2008	Water	-	175,000	-	-	-
110	T-458 3/4 Ton Pickup w/ Utility Bed & Crane	Water	85,000	-	-	-	-
115	T-472 Back Hoe 2011	Water	-	-	-	125,000	-
120	T-476 3/4 Ton Pickup Truck	Water	46,000	-	-	-	-
125	T-482 1/2 Ton Dump Truck	Water	-	42,000	-	-	-
130	T-526 Pickup Truck w/ Dump Bed	Water	-	-	-	-	85,000
135	T-527 3/4 Ton Pickup Truck	Water	-	-	-	46,000	-
140	T-533 Backhoe 2015	Water	-	-	-	-	160,000
145	T-551 Pickup Truck w/ Utility Bed	Water	-	-	50,000	-	-
150	T-554 3/4 Ton Van	Water	-	44,000	-	-	-
155	Deferred Capital Improvements	Water	-	(1,040,500)	(490,000)	(519,500)	(439,000)
160	WTP New Equipment	WTP	15,000	15,000	15,000	15,000	15,000
165	WTP Ammonia and Sulfuric Project	WTP	53,250	-	-	-	-
170	WTP Ammonia and Sulfuric Project Construction	WTP	835,000	-	-	-	-
175	WTP SCADA Upgrade	WTP	100,000	-	-	-	-
180	T-451 1/2 Ton Pickup Truck 2010	WTP	-	-	42,000	-	-
185	Residuals Disposal (Engineering)	WTP	-	-	-	50,000	-
190	Residuals Disposal (Construction)	WTP	-	-	-	-	1,200,000
195	Clearwell Renovation	WTP	-	-	-	500,000	-
200	Flocculator and Sedimentation Basin Inlet Valves (8)	WTP	-	-	-	150,000	-
205	Replace Filter Building HVAC	WTP	-	12,000	-	-	-
210	New Raw Water Pump (Replace 3-stage LS #3)	WTP	-	-	250,000	-	-
215	OSG Cells (2)	WTP	-	-	240,000	240,000	-
220	Purchase Backwash Valve (20" Butterfly)	WTP	-	10,000	-	-	-
225	Replace Filter Isolation Valves	WTP	-	1,000,000	1,000,000	-	-
230	Replace Sed Basin Collector Troughs/Tube Settlers	WTP	-	200,000	-	-	-
235	Filter Media Replacement (8 filters)	WTP	-	-	-	500,000	-
240	Power Flex Units for Flocculators	WTP	20,000	-	-	-	-
245	Water Quality Laboratory	WTP	200,000	-	-	-	-
250	Replace Traveling Screen 1	WTP	225,000	-	-	-	-
255	Grand Total		6,628,188	2,000,000	2,000,000	2,000,000	2,000,000



Frankfort Electric Water Plant Board
Line Item Detail - Water
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 1 1/2" Meter	540.00	540.00	540.00	540.00	540.00
10	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 1" Meter	12,960.00	12,960.00	12,960.00	12,960.00	12,960.00
15	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 3/4" Meter	324.00	324.00	324.00	324.00	324.00
20	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 5/8" Meter	1,086,696.00	1,086,696.00	1,086,696.00	1,086,696.00	1,086,696.00
25	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Rev - Residential City	2,120,594.92	2,120,594.92	2,120,594.92	2,120,594.92	2,120,594.92
30	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 1 1/2" Meter	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
35	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 1" Meter	69,660.00	69,660.00	69,660.00	69,660.00	69,660.00
40	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 2" Meter	1,728.00	1,728.00	1,728.00	1,728.00	1,728.00
45	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 5/8" Meter	369,900.00	369,900.00	369,900.00	369,900.00	369,900.00
50	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Rev - Residential County	1,164,191.29	1,164,191.29	1,164,191.29	1,164,191.29	1,164,191.29
55	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 1 1/2" Meter	58,860.00	58,860.00	58,860.00	58,860.00	58,860.00
60	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 1" Meter	88,290.00	88,290.00	88,290.00	88,290.00	88,290.00
65	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 2" Meter	105,408.00	105,408.00	105,408.00	105,408.00	105,408.00
70	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 3" Meter	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00
75	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 3/4" Meter	1,296.00	1,296.00	1,296.00	1,296.00	1,296.00
80	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 4" Meter	16,200.00	16,200.00	16,200.00	16,200.00	16,200.00
85	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 5/8" Meter	161,676.00	161,676.00	161,676.00	161,676.00	161,676.00
90	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 6" Meter	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
95	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Rev - Commercial City	1,848,000.00	1,848,000.00	1,848,000.00	1,848,000.00	1,848,000.00
100	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 1 1/2" Meter	42,120.00	42,120.00	42,120.00	42,120.00	42,120.00
105	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 1" Meter	37,530.00	37,530.00	37,530.00	37,530.00	37,530.00
110	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 2" Meter	40,608.00	40,608.00	40,608.00	40,608.00	40,608.00
115	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 3" Meter	11,340.00	11,340.00	11,340.00	11,340.00	11,340.00
120	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 4" Meter	8,100.00	8,100.00	8,100.00	8,100.00	8,100.00
125	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 5/8" Meter	31,212.00	31,212.00	31,212.00	31,212.00	31,212.00
130	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 6" Meter	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
135	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Rev - Commercial County	979,200.00	979,200.00	979,200.00	979,200.00	979,200.00
140	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Cust Srv Chg - Industrial County Water - 6" Meter	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
145	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Cust Srv Chg - Industrial County Water - 2" Meter	5,184.00	5,184.00	5,184.00	5,184.00	5,184.00
150	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Cust Srv Chg - Industrial County Water - 4" Meter	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
155	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Rev - Industrial County	588,537.37	588,537.37	588,537.37	588,537.37	588,537.37
160	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 10" Fire Service	12,595.80	12,595.80	12,595.80	12,595.80	12,595.80
165	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 12" Fire Service	11,249.40	11,249.40	11,249.40	11,249.40	11,249.40
170	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 2" Fire Service	721.80	721.80	721.80	721.80	721.80
175	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 3" Fire Service	1,154.88	1,154.88	1,154.88	1,154.88	1,154.88
180	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 4" Fire Service	42,660.00	42,660.00	42,660.00	42,660.00	42,660.00
185	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 6" Fire Service	166,264.56	166,264.56	166,264.56	166,264.56	166,264.56
190	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 8" Fire Service	59,005.56	59,005.56	59,005.56	59,005.56	59,005.56
195	Operating Revenue	20	20	462200 -- PRIVATE FIRE HYDRANTS	Water Rev - Other Fire Hydrants Monthly Fee	9,732.84	9,732.84	9,732.84	9,732.84	9,732.84
200	Operating Revenue	20	20	463100 -- CITY FIRE HYDRANTS	Water Rev - City Fire Hydrant Monthly Fee	43,951.92	43,951.92	43,951.92	43,951.92	43,951.92
205	Operating Revenue	20	20	463100 -- CITY FIRE HYDRANTS	Water Rev - County Fire Hydrant Monthly Fee	25,234.92	25,234.92	25,234.92	25,234.92	25,234.92
210	Operating Revenue	20	20	466100 -- WATER SALES RESALE	Water Rev - Wholesale Sales/Non Producer Per 1K gal	1,586,100.00	1,586,100.00	1,586,100.00	1,586,100.00	1,586,100.00
215	Operating Revenue	20	20	466200 -- WATER SALES RESALE-PRODUCERS	Water Cust Srv Chg - Wholesale Producer Water - 10" Meter	8,640.00	8,640.00	8,640.00	8,640.00	8,640.00
220	Operating Revenue	20	20	466200 -- WATER SALES RESALE-PRODUCERS	Water Rev - Wholesale Sales/Producer Per 1K gal	519,081.51	519,081.51	519,081.51	519,081.51	519,081.51
225	Operating Revenue	20	20	467100 -- WATER USED BY ELECTRIC DEPARTM	Water Rev - Gratis/Elec Dept - 1st 5K gal	450.06	450.06	450.06	450.06	450.06
230	Operating Revenue	20	20	467200 -- WATER USED BY WATER DEPARTMENT	Water Rev - Gratis/Water Dept - 1st 5K gal	3,079.20	3,079.20	3,079.20	3,079.20	3,079.20
235	Operating Revenue	20	20	471100 -- WATER TAP FEE REVENUE	Water Tap Fee	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
240	Operating Revenue	20	20	499998 -- Add'l Water Revenue Needed	Add'l Revenue Needed	170,000.00	340,000.00	510,000.00	680,000.00	850,000.00
245	Operating Expense	20	21	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	337,552.74	337,552.74	337,552.74	337,552.74	337,552.74
250	Operating Expense	20	21	570150 -- LIFE INSURANCE - FIELD	Life Insurance	5,364.36	5,364.36	5,364.36	5,364.36	5,364.36
255	Operating Expense	20	21	570200 -- PENSION EXPENSE - FIELD	401a Match	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00
260	Operating Expense	20	21	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	418,330.00	446,173.61	464,476.60	481,437.63	497,826.01
265	Operating Expense	20	21	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	120,324.30	128,275.17	133,501.66	138,344.96	143,024.73
270	Operating Expense	20	21	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	3,044.96	3,247.62	3,380.85	3,504.31	3,623.59
275	Operating Expense	20	21	570350 -- UNIFORMS - FIELD	Uniform Expense - Distribution	31,900.00	31,900.00	31,900.00	31,900.00	31,900.00
280	Operating Expense	20	22	570350 -- UNIFORMS - FIELD	Uniform/Boot - Engineering	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
285	Operating Expense	20	21	570400 -- WORKER'S COMP - FIELD	Workers Comp	11,864.99	11,864.99	11,864.99	11,864.99	11,864.99
290	Operating Expense	20	24	570500 -- Health Insurance - Water Trtmt	Health Insurance	108,016.88	108,016.88	108,016.88	108,016.88	108,016.88
295	Operating Expense	20	24	570550 -- Life Insurance - Water Trtmt	Life Insurance	1,870.68	1,870.68	1,870.68	1,870.68	1,870.68
300	Operating Expense	20	24	570600 -- Pension Expense - Water Trtmt	401a Match	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
305	Operating Expense	20	24	570600 -- Pension Expense - Water Trtmt	KPPA Pension Match	184,051.89	191,188.93	197,149.81	202,780.66	208,049.72
310	Operating Expense	20	24	570650 -- Social Security - Water Trtmt	Social Security	53,029.65	55,067.67	56,769.82	58,377.74	59,882.34
315	Operating Expense	20	24	570700 -- Unemployment - Water Trtmt	Unemployment Insurance	1,374.03	1,427.32	1,471.82	1,513.85	1,553.19
320	Operating Expense	20	24	570750 -- Uniforms - Water Trtmt	Uniform Expense	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
325	Operating Expense	20	24	570800 -- WORKER'S COMP - WATER TRTMNT	Workers Comp	4,301.92	4,301.92	4,301.92	4,301.92	4,301.92



Frankfort Electric Water Plant Board
Line Item Detail - Water
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
330	Operating Expense	20	24	623000 -- PUMPING POWER	FPB Utilities	566,500.00	566,500.00	566,500.00	566,500.00	566,500.00
335	Operating Expense	20	24	633000 -- PUMPING MAINTENANCE	Pump Maintenance	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
340	Operating Expense	20	24	641000 -- WATER TREATMENT CHEMICALS	Chemicals	870,000.00	870,000.00	870,000.00	870,000.00	870,000.00
345	Operating Expense	20	24	642000 -- WATER TREATMENT LABOR	Payroll	300,754.23	308,492.43	317,605.06	325,761.86	332,885.15
350	Operating Expense	20	24	642001 -- WATER TREATMENT LABOR OT	Payroll	24,306.92	24,967.11	25,667.31	26,298.76	26,855.55
355	Operating Expense	20	24	643000 -- MISCELLANEOUS TREATMENT EXPENS	Miscellaneous Treatment Expense	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
360	Operating Expense	20	24	644000 -- TREATMENT LABORATORY EXPENSE	Lab Supplies, Compliance/Non-Compliance Analysis	58,000.00	58,000.00	58,000.00	58,000.00	58,000.00
365	Operating Expense	20	24	652000 -- WATER TREATMENT MAINTENANCE	HS Clearwell Inspection	-	15,000.00	-	-	-
370	Operating Expense	20	24	652000 -- WATER TREATMENT MAINTENANCE	Residual Lagoon Maintenance	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
375	Operating Expense	20	24	652000 -- WATER TREATMENT MAINTENANCE	Treatment Maintenance	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
380	Operating Expense	20	24	652100 -- WATER TREATMENT MAINT PAYROLL	Payroll	185,794.69	191,260.25	196,151.73	200,623.95	204,636.43
385	Operating Expense	20	21	677000 -- FIRE HYDRANTS	FIRE HYDRANTS	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
390	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	CSX Permit	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
395	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services City	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
400	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services City Schools	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
405	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services County	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
410	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services County Schools	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
415	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	Maintenance Supplies	135,000.00	135,000.00	84,999.96	84,999.96	84,999.96
420	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	Meter Maintenance	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
425	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	Pump Station, Tank, & SCADA Maintenance	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
430	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	Valve Maintenance	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
435	Operating Expense	20	21	678100 -- WATER DIST PAYROLL	Payroll	1,422,047.34	1,479,833.05	1,539,610.05	1,595,015.44	1,648,609.01
440	Operating Expense	20	21	678101 -- WATER DIST PAYROLL OT	Payroll	112,855.69	117,478.55	122,260.71	126,693.14	130,980.62
445	Operating Expense	20	20	999998 -- Water labor charged to capital	Payroll charged to capital	(466,139.40)	(298,500.00)	(298,500.00)	(298,500.00)	(298,500.00)
450	G&A Expense	20	22	700000 -- ENGINEERING EXPENSE ACCOUNT	Survey Equip, Paint, Stakes, Drafting/Plotting Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
455	G&A Expense	20	22	700100 -- ENGINEERING PAYROLL	Payroll	397,635.26	406,149.34	415,428.99	424,940.96	434,059.58
460	G&A Expense	20	22	700500 -- Health Insurance - Eng	Health Insurance	54,008.44	54,008.44	54,008.44	54,008.44	54,008.44
465	G&A Expense	20	22	700550 -- Life Insurance - Eng	Life Insurance	1,533.93	1,533.93	1,533.93	1,533.93	1,533.93
470	G&A Expense	20	22	700600 -- Pension Expense - Eng	KPPA Pension Match	106,526.49	108,807.41	111,293.43	113,841.68	116,284.56
475	G&A Expense	20	22	700650 -- Social Security - Eng	Social Security	30,265.52	30,464.16	30,979.65	31,509.02	32,004.33
480	G&A Expense	20	22	700700 -- Unemployment - Eng	Unemployment Insurance	775.39	791.99	810.09	828.63	846.42
485	G&A Expense	20	22	700800 -- ENGINEERING WORKERS COMP	Workers Comp	1,846.71	1,846.71	1,846.71	1,846.71	1,846.71
490	G&A Expense	20	24	903010 -- POSTAGE AND PRINTING	Postage and Printing	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
495	G&A Expense	20	21	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
500	G&A Expense	20	24	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	1,000.00	500.00	500.00	500.00	500.00
505	G&A Expense	20	21	905400 -- SOFTWARE SERVICES	MicroComm Maintenance Agreement	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
510	G&A Expense	20	21	905400 -- SOFTWARE SERVICES	Water Standard Maintenance Agreement - Distribution	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
515	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	Geo-Database Updates/Maintenance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
520	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	IWater Standard Maintenance Agreement - Engineering	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
525	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	KyPipe Maintenance	900.00	900.00	900.00	900.00	900.00
530	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	Pathfinder Office Maintenance Agreement	500.00	500.00	500.00	500.00	500.00
535	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	Precision Products Annual GPS Tech Support	500.00	500.00	500.00	500.00	500.00
540	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	TerraSync Software Annual Extension	600.00	600.00	600.00	600.00	600.00
545	G&A Expense	20	24	905400 -- SOFTWARE SERVICES	Software Services	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
550	G&A Expense	20	21	913000 -- PUBLISHING EXPENSE	Publishing Expense	750.00	750.00	750.00	750.00	750.00
555	G&A Expense	20	21	920060 -- DUES AND SUBSCRIPTIONS	CDL License Renewals	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
560	G&A Expense	20	21	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Department for Environmental Protection	-	4,400.00	-	4,400.00	-
565	G&A Expense	20	21	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Water & Wastewater	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
570	G&A Expense	20	22	920060 -- DUES AND SUBSCRIPTIONS	American Water Works Association	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00
575	G&A Expense	20	22	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Municipal Utilities Association	10,100.00	10,100.00	10,100.00	10,100.00	10,100.00
580	G&A Expense	20	22	920060 -- DUES AND SUBSCRIPTIONS	Kentucky-Tennessee Water Utility Council	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
585	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	American Water Works Annual Dues	300.00	300.00	300.00	300.00	300.00
590	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	American Water Works Partnership for Safe Water	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
595	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	KWOWA Dues	700.00	700.00	700.00	700.00	700.00
600	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	KY Electrical License Renewal	100.00	100.00	100.00	100.00	100.00
605	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Rural Water Association	1,850.00	1,850.00	1,850.00	1,850.00	1,850.00
610	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	Ky Dept for Environmental Protection	-	1,870.00	-	1,870.00	-
615	G&A Expense	20	21	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	7,680.00	7,680.00	7,680.00	7,680.00	7,680.00
620	G&A Expense	20	22	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,280.00	3,280.00	3,280.00	3,280.00	3,280.00
625	G&A Expense	20	24	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
630	G&A Expense	20	21	920100 -- ADMINISTRATIVE PAYROLL	Payroll	275,772.05	282,282.20	288,946.00	294,546.93	300,259.87
635	G&A Expense	20	24	920100 -- ADMINISTRATIVE PAYROLL	Payroll	175,081.57	180,194.77	187,241.51	194,572.94	202,200.56
640	G&A Expense	20	21	920400 -- SAFETY EXPENSE	Safety Expense	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
645	G&A Expense	20	22	920400 -- SAFETY EXPENSE	Safety Expense	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
650	G&A Expense	20	24	920400 -- SAFETY EXPENSE	Safety Expense	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00



Frankfort Electric Water Plant Board
Line Item Detail - Water
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
655	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	America Water Works Association KY/TN (1 Person)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
660	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	American Water Works Association DSS (1 Person)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
665	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	Blue Grass Cross Connection Conference (4 people)	800.00	800.00	800.00	800.00	800.00
670	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	Kentucky Water & Wastewater Annual Conference (8 people)	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
675	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	Miscellaneous Certification Training	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
680	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	AWWA Annual Conference	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
685	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	ESRI User Conference	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
690	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	KWOWA	260.00	260.00	260.00	260.00	260.00
695	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	KY/TN Water Professionals Conference	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
700	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	AWWA KY/TN Water Professional Conference	700.00	700.00	700.00	700.00	700.00
705	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	American Water Works Association and USEPA Conferences	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
710	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	Control Logic Training (Rockwell Automation)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
715	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	Electrical License CEU Training	100.00	100.00	100.00	100.00	100.00
720	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	Operator Compliance Education & Recertification	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
725	G&A Expense	20	21	920910 -- SOCIAL SECURITY EXPENSE	Social Security	21,096.56	21,594.59	22,104.37	22,532.84	22,969.88
730	G&A Expense	20	21	923400 -- OTHER CONSULTING FEES	Tank inspections	12,000.00	-	-	-	10,000.08
735	G&A Expense	20	22	923400 -- OTHER CONSULTING FEES	AWIA RRA & ERP	-	-	35,000.00	-	-
740	G&A Expense	20	22	923400 -- OTHER CONSULTING FEES	Arc Flash Update	25,000.00	-	-	-	-
745	G&A Expense	20	22	923400 -- OTHER CONSULTING FEES	Large Diameter Condition Assessment Update	-	-	-	300,000.00	-
750	G&A Expense	20	21	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	520.40	533.10	546.09	557.01	568.15
755	G&A Expense	20	21	926300 -- EMPLOYEE INSURANCE	Health Insurance	40,506.33	40,506.33	40,506.33	40,506.33	40,506.33
760	G&A Expense	20	24	926300 -- EMPLOYEE INSURANCE	Health Insurance	27,004.22	27,004.22	27,004.22	27,004.22	27,004.22
765	G&A Expense	20	21	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	1,029.49	1,029.49	1,029.49	1,029.49	1,029.49
770	G&A Expense	20	24	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	653.14	653.14	653.14	653.14	653.14
775	G&A Expense	20	21	926315 -- Workers Comp - Admin	Workers Comp	1,487.29	1,487.29	1,487.29	1,487.29	1,487.29
780	G&A Expense	20	24	926315 -- Workers Comp - Admin	Workers Comp	1,461.42	1,461.42	1,461.42	1,461.42	1,461.42
785	G&A Expense	20	21	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	280.00	280.00	280.00	280.00	280.00
790	G&A Expense	20	21	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	516.00	-	-	-	-
795	G&A Expense	20	22	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	40.00	40.00	40.00	40.00	40.00
800	G&A Expense	20	22	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	88.00	-	-	-	-
805	G&A Expense	20	24	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	100.00	100.00	100.00	100.00	100.00
810	G&A Expense	20	24	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	238.00	-	-	-	-
815	G&A Expense	20	21	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	71,495.09	73,239.16	75,024.40	76,524.88	78,055.38
820	G&A Expense	20	21	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	331,001.09	331,001.09	331,001.09	331,001.09	331,001.09
825	G&A Expense	20	22	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	79,409.22	79,409.22	79,409.22	79,409.22	79,409.22
830	G&A Expense	20	24	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	130,654.43	130,654.43	130,654.43	130,654.43	130,654.43
835	G&A Expense	20	21	930102 -- FPB Marketing	Frankfort On Tap	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
840	G&A Expense	20	21	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing at Water Tanks and Pump Stations	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
845	G&A Expense	20	21	930110 -- REPAIR & MAINTENANCE EXPENSE	School Water Fountains	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
850	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - WTP	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
855	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage pickup	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00
860	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing at Water Treatment Plant	28,600.00	28,600.00	28,600.00	28,600.00	28,600.00
865	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Repairs and maintenance	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
870	G&A Expense	20	24	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
875	G&A Expense	20	21	930300 -- UTILITIES	FPB Utilities	153,000.00	153,000.00	153,000.00	153,000.00	153,000.00
880	G&A Expense	20	21	930300 -- UTILITIES	KU Tanglewood Temp	550.00	550.00	550.00	550.00	550.00
885	G&A Expense	20	24	930300 -- UTILITIES	Generator Diesel Fuel	6,100.00	6,100.00	6,100.00	6,100.00	6,100.00
890	G&A Expense	20	20	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,623,179.04	1,597,140.36	1,582,889.40	1,411,753.68	1,371,114.48
895	G&A Expense	20	20	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	227,031.48	460,563.00	475,896.36	495,563.04	526,829.76
900	G&A Expense	20	24	930433 -- INTEREST EXP BOND SERIES 2013	Interest - Series 2013 Bonds	22,925.04	7,700.04	-	-	-
905	G&A Expense	20	20	930600 -- INTERCO INT EXP-KIA	InterDivision Interest on KIA Loan	52,540.91	49,025.86	45,475.66	41,889.96	38,268.40
910	G&A Expense	20	20	930610 -- INTERCO INT EXP-ADMIN BLDG	InterDivision Interest on 2015A loan	40,266.66	38,331.78	36,377.55	34,403.77	32,410.26
915	G&A Expense	20	20	930620 -- INTERCO INT EXP-RESERVOIR	InterDivision Interest on Reservoir Loan	62,000.00	76,217.62	73,939.09	71,637.78	69,313.45
920	G&A Expense	20	20	930630 -- INTERCO INT EXP-AMI LOAN	InterDivision Interest on AMI Loan	17,000.00	29,443.90	31,474.06	29,194.88	26,892.90
925	G&A Expense	20	21	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	17,336.00	17,336.00	17,336.00	17,336.00	17,336.00
930	G&A Expense	20	21	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	124,065.00	124,065.00	124,065.00	124,065.00	124,065.00
935	G&A Expense	20	20	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 20	3,040,387.83	3,022,152.28	2,824,945.10	2,871,864.83	2,919,517.10
940	Non-Operating Revenue	20	20	415100 -- SALES OF MATERIAL	Material Sales	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
945	Non-Operating Revenue	20	20	419510 -- INTEREST 2013 BOND CD	Misc - Interest Income - 2013 BOND CD	600.00	-	-	-	-
950	Non-Operating Revenue	20	20	421100 -- MISCELLANEOUS INCOME	Misc - MISCELLANEOUS INCOME	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
955	Non-Operating Revenue	20	20	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
960	Non-Operating Revenue	20	20	421400 -- AMORTIZATION BOND PREMIUM	Misc - Bond Amortization Income Water	3,480.00	870.00	-	-	-
965	Non-Operating Revenue	20	20	470100 -- WATER COLLECTION CHARGES	Water Collection Fee	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00



Frankfort Electric Water Plant Board
Line Item Detail - Water
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
					Operating Revenue	11,634,878.02	11,804,878.02	11,974,878.02	12,144,878.02	12,314,878.02
					Operating Expense	4,895,445.89	5,199,583.28	5,245,216.96	5,347,523.85	5,445,097.88
					G&A Expense	7,360,828.00	7,548,888.27	7,396,358.45	7,580,419.54	7,339,581.86
					Non-Operating Revenue	295,080.00	291,870.00	291,000.00	291,000.00	291,000.00
					Net Income	(326,315.87)	(651,723.53)	(375,697.39)	(492,065.36)	(178,801.72)



Frankfort Plant Board
Telecom Funding Summary
 For the Fiscal Years Ending 2023 - 2027

Line		FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
10	Operating Revenues	\$ 29,333,172	\$ 30,411,651	\$ 31,820,421	\$ 32,635,346	\$ 36,299,108
15	Other Cable Revenues	3,785,000	5,155,000	3,130,742	335,000	335,000
20	Total Revenues	33,118,172	35,566,651	34,951,163	32,970,346	36,634,108
25	Telecom Division Expenses	(16,965,045)	(17,038,138)	(17,417,371)	(17,435,046)	(19,990,634)
30	Telecom Admin Expenses	(7,145,052)	(8,338,027)	(8,990,476)	(9,285,875)	(9,538,171)
35	Gross Margin	9,008,074	10,190,486	8,543,317	6,249,425	7,105,303
	Administrative Overhead					
40	General	(650,591)	(661,809)	(657,462)	(651,022)	(650,579)
45	Administration	(646,112)	(643,966)	(653,348)	(663,285)	(672,317)
50	Board of Directors	(27,321)	(27,321)	(27,321)	(27,321)	(27,321)
55	Customer Service	(672,204)	(685,281)	(696,658)	(707,549)	(718,554)
60	Finance	(210,116)	(213,210)	(216,436)	(219,664)	(223,039)
65	Fleet Services	(133,463)	(136,744)	(144,866)	(152,715)	(156,492)
70	Human Resources	(198,799)	(198,425)	(203,036)	(207,409)	(211,734)
75	Information Technology	(1,225,237)	(1,240,987)	(1,259,392)	(1,277,748)	(1,296,025)
80	Meter Reading	-	-	-	-	-
85	Safety	(116,046)	(112,591)	(119,102)	(118,557)	(125,309)
90	Support Services	(422,568)	(428,290)	(435,434)	(442,156)	(448,725)
95	Network Operations Center	(418,519)	(427,581)	(436,914)	(446,353)	(455,169)
100	Total Administrative Overhead	(4,720,975)	(4,776,206)	(4,849,968)	(4,913,778)	(4,985,264)
105	Increase in Net Position	4,287,099	5,414,280	3,693,348	1,335,647	2,120,039
110	Plus: Non-Cash Items					
115	Depreciation/Amortization Expense	3,588,328	4,685,571	5,249,557	5,528,787	5,763,096
120	KRS Pension Liability	1,052,882	1,052,882	1,052,882	1,052,882	1,052,882
125	Plus: Estimated Debt Funding					
130	Interdivision Loan for NextBand	5,000,000	5,000,000	-	-	-
135	Less: Principal Repayment on Debt					
140	FSN - Third Lien Loan, Headend	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
145	Interdivision Loan for NextBan	(310,619)	(624,344)	(941,206)	(950,618)	(960,125)
150	Interdivision Loan for 2015A Bond prepayment	(208,373)	(210,356)	(212,459)	(214,584)	(216,730)
155	Total Cash Funding Current Year	12,659,316	14,568,033	8,092,121	6,002,113	7,009,162
160	Cash Balance Beginning of Year	8,787,976	8,730,651	9,637,565	6,889,309	6,466,528
165	Cash Available For Capital Additions	21,447,292	23,298,684	17,729,687	12,891,422	13,475,689
170	Telecom Division Estimated Capital Additions	12,516,052	13,534,000	10,725,483	6,310,000	6,358,000
175	Cash Available for General Capital Additions	8,931,240	9,764,684	7,004,204	6,581,422	7,117,689
180	General Capital Additions	36,113	-	-	-	-
185	Information Technology Capital Additions	94,413	94,413	94,413	94,413	94,413
190	Safety Capital Additions	3,985	1,993	1,993	1,993	1,993
195	Support Services Capital Additions	46,060	18,490	18,490	18,490	47,380
200	NOC Capital Additions	20,019	12,225	-	-	-
205	Total General Capital Additions	200,589	127,119	114,895	114,895	143,785
210	End of Year Estimated Cash Reserve Balance	\$ 8,730,651	\$ 9,637,565	\$ 6,889,309	\$ 6,466,528	\$ 6,973,905

215	Cash Reserve Level - 30 Days plus restricted reserve	\$ 2,015,822	\$ 2,034,493	\$ 2,079,615	\$ 2,087,753	\$ 2,308,174
220	Cash Reserve Level - 90 Days plus restricted reserve	\$ 6,047,466	\$ 6,103,480	\$ 6,238,844	\$ 6,263,258	\$ 6,924,523
225	Cash Reserve Level - 120 Days plus restricted reserve	\$ 8,063,288	\$ 8,137,973	\$ 8,318,459	\$ 8,351,010	\$ 9,232,697
230	Cash Reserve Level - 180 Days plus restricted reserve	\$ 12,094,932	\$ 12,206,959	\$ 12,477,688	\$ 12,526,515	\$ 13,849,046



Frankfort Plant Board
5 Year Budget Comparison
Telecom Statements of Revenue, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	OPERATING REVENUES								
5	Cable TV	\$ 11,548,370	\$ 11,677,757	\$ 11,168,685	\$ 10,913,456	\$ 10,705,002	\$ 10,869,039	\$ 10,595,265	\$ 13,222,531
10	Internet	11,944,875	12,517,122	12,542,598	13,625,840	15,043,512	16,405,907	17,600,610	18,732,708
15	Security	431,829	440,000	461,708	440,000	440,000	440,000	440,000	440,000
20	Telephone	1,771,863	1,662,990	1,643,548	1,495,375	1,364,637	1,246,975	1,140,972	1,045,369
25	Media Services & Marketing	1,248,994	1,062,500	841,199	1,063,500	1,063,500	1,063,500	1,063,500	1,063,500
30	General	1,764,785	1,745,000	1,822,229	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000
35	TOTAL OPERATING REVENUES	28,710,716	29,105,369	28,479,967	29,333,172	30,411,651	31,820,421	32,635,346	36,299,108
	OPERATING EXPENSES								
40	Payroll	2,066,513	2,340,746	2,229,249	2,821,242	2,904,075	3,033,033	3,149,451	3,242,020
45	Employee Benefits	1,995,886	1,488,452	1,467,950	1,795,004	1,871,752	1,920,378	1,964,850	2,000,325
50	Cable TV	9,520,529	9,575,999	9,927,794	8,970,027	8,928,963	9,168,988	9,061,681	11,521,176
55	Internet	1,303,763	1,722,300	1,389,818	1,822,500	1,822,500	1,822,500	1,822,500	1,822,500
60	Security	182,800	160,000	188,939	160,000	160,000	160,000	160,000	160,000
65	Telephone	567,878	438,801	527,101	449,772	404,348	363,972	328,064	296,112
70	Media Services & Marketing	591,465	417,250	323,361	454,500	454,500	454,500	454,500	454,500
75	General	447,074	415,000	433,819	492,000	492,000	494,000	494,000	494,000
80	TOTAL OPERATING EXPENSES	16,675,908	16,558,548	16,488,031	16,965,045	17,038,138	17,417,371	17,435,046	19,990,634
85	GROSS CONTRIBUTION	12,034,808	12,546,821	11,991,935	12,368,126	13,373,513	14,403,050	15,200,300	16,308,475
	GENERAL & ADMIN EXPENSES								
90	Payroll	1,240,789	1,420,548	1,127,842	1,339,048	1,393,852	1,438,701	1,481,753	1,519,660
95	Employee Benefits	1,163,499	1,497,234	1,320,863	1,459,528	1,490,433	1,506,794	1,522,509	1,536,299
100	Engineering	2,001	8,000	1,306	11,000	11,000	11,000	11,000	11,000
105	Safety	9,781	23,000	13,225	23,000	23,000	23,000	23,000	23,000
110	Dues & Subscriptions	227	11,000	9,987	11,800	11,800	11,800	11,800	11,800
115	Continuing Education	24,762	66,300	17,207	77,300	77,300	77,300	62,300	62,300
120	Cell Phone	42,451	42,525	44,061	42,425	42,425	42,425	42,425	42,425
125	Employee Activity	1,488	1,574	1,819	1,648	630	630	630	630
130	Employee Welfare	917	-	633	-	-	-	-	-
135	Software Services	13,440	14,000	14,662	21,500	18,500	18,500	18,500	18,500
140	Repairs & Maintenance	22,408	48,500	26,608	58,700	58,700	58,700	58,700	58,700
145	Maintenance Tools & Supplies	10,694	10,000	16,411	10,000	10,000	10,000	10,000	10,000
150	Auto & Truck Repair	25,297	20,538	36,620	12,848	12,848	12,848	12,848	12,848
155	Gas & Oil	100,485	108,806	123,696	163,500	163,500	163,500	163,500	163,500
160	Postage & Printing	400	-	-	-	-	-	-	-
165	Interdepartment Services	7,810	-	3,114	-	-	-	-	-
170	Publishing	116	-	324	750	750	750	750	750
175	Office Supplies	4,176	6,000	3,047	3,500	3,500	3,500	3,500	3,500
180	Depreciation	2,841,521	3,004,706	2,863,078	3,276,703	4,365,675	4,937,761	5,223,431	5,458,182
185	Legal & Accounting	7,665	3,000	-	3,000	3,000	3,000	3,000	3,000
190	FPB Marketing	79,135	83,946	72,279	83,946	83,946	83,946	83,946	83,946
195	Corporate Insurance	3,278	5,300	3,958	5,300	5,300	5,300	5,300	5,300
200	Freight	514	-	1,651	-	-	-	-	-
205	Utilities	266,863	263,425	281,427	285,900	285,900	285,900	285,900	285,900
210	Interest	286,754	248,005	252,222	253,656	275,967	295,120	261,083	226,931
215	Cost of Sales Clearing	194	-	76	-	-	-	-	-
220	Support Services	114	-	-	-	-	-	-	-
225	Inventory Adjustments	(34,688)	-	-	-	-	-	-	-
230	TOTAL GENERAL & ADMIN EXPENSES	6,122,090	6,886,408	6,236,117	7,145,052	8,338,027	8,990,476	9,285,875	9,538,171
	OTHER REVENUE								
235	Capital Contributions	47,602	50,000	19,316	3,500,000	4,870,000	2,845,742	50,000	50,000
240	Miscellaneous	100,368	100,000	101,766	105,000	105,000	105,000	105,000	105,000
245	Material Sales	191	-	87	-	-	-	-	-
250	Gain/(Loss) on Sale - Fixed Asset	21,851	-	677	-	-	-	-	-
255	Collection Charges	75,018	180,000	166,525	180,000	180,000	180,000	180,000	180,000
260	TOTAL OTHER REVENUE	245,030	330,000	288,370	3,785,000	5,155,000	3,130,742	335,000	335,000
265	NET CONTRIBUTION	6,157,748	5,990,413	6,044,188	9,008,074	10,190,486	8,543,317	6,249,425	7,105,303
270	Administrative Overhead	5,021,785	5,133,224	4,106,304	4,720,975	4,776,206	4,849,968	4,913,778	4,985,264
275	CHANGE IN NET POSITION	\$ 1,135,962	\$ 857,189	\$ 1,937,884	\$ 4,287,099	\$ 5,414,280	\$ 3,693,348	\$ 1,335,647	\$ 2,120,039



Frankfort Plant Board
FY 23-27 Capital Budget
Telecom

Line	Work Order Description	Division	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total
5	Second St Tiger Grant	Telecom	20,000	-	-	-	-
10	New Services (Prewire-New Installations)	Telecom	50,000	50,000	50,000	50,000	50,000
15	Head End Equipment	Telecom	150,000	150,000	150,000	150,000	150,000
20	Telecom Equipment	Telecom	75,000	75,000	75,000	75,000	75,000
25	Cable 10 Capital Additions	Telecom	75,000	75,000	75,000	75,000	75,000
30	Node Division	Telecom	35,000	35,000	35,000	35,000	35,000
35	Routine Extensions	Telecom	100,000	100,000	100,000	100,000	100,000
40	High Speed Data (Modems Routers WIFI Devices)	Telecom	565,000	565,000	500,000	500,000	500,000
45	CLEC - Phone-MTAs	Telecom	20,000	20,000	20,000	20,000	20,000
50	Premise Cable TV Equipment (ASTBs)	Telecom	125,000	125,000	125,000	125,000	125,000
55	Metro-Ethernet	Telecom	115,000	115,000	115,000	115,000	115,000
60	Security Equipment	Telecom	5,000	5,000	5,000	5,000	5,000
65	Community WIFI	Telecom	25,000	25,000	25,000	10,000	10,000
70	NextBand System Wide Labor/Material	Telecom	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
75	NEXTBAND County-Wide (Kentucky Broadband Deployment Fund)	Telecom	5,000,000	7,000,000	4,091,483	-	-
80	Fencing Around Dishes	Telecom	33,000	-	-	-	-
85	Great Plains 2S Route	Telecom	6,052	-	-	-	-
90	T-446 Bucket Truck 2009	Telecom	170,000	-	-	-	-
95	T-543 Van - Replace w/ AWD Van	Telecom	45,000	-	-	-	-
100	Add'l Van (HiCap Tech)	Telecom	40,000	-	-	-	-
105	Advances & Contracts	Telecom	50,000	50,000	50,000	50,000	50,000
110	T-383 Van 2004	Telecom	-	-	48,000	-	-
115	T-430 Van 2008	Telecom	48,000	-	-	-	-
120	T-464 Bucket Truck 2011	Telecom	-	-	215,000	-	-
125	T-465 Bucket Truck 2011	Telecom	215,000	-	-	-	-
130	T-488 Van 2012	Telecom	-	48,000	-	-	-
135	T-492 Bucket Truck 2012	Telecom	215,000	-	-	-	-
140	T-507 Van 2013	Telecom	-	48,000	-	-	-
145	T-508 Van 2013	Telecom	48,000	-	-	-	-
150	T-516 Van 2013	Telecom	-	-	-	-	48,000
155	T-523 Van 2013	Telecom	48,000	-	-	-	-
160	T-524 Van 2013	Telecom	48,000	-	-	-	-
165	T-542 Van 2015	Telecom	48,000	-	-	-	-
170	T-544 Van 2015	Telecom	-	48,000	-	-	-
175	T-562 1/2 Ton Pickup Truck	Telecom	42,000	-	-	-	-
180	T-573 3/4 Ton Pickup Truck	Telecom	-	-	46,000	-	-
185	Cable Building HVAC & Insulation	Telecom	100,000	-	-	-	-
190	Grand Total		12,516,052	13,534,000	10,725,483	6,310,000	6,358,000



Frankfort Electric Water Plant Board
Line Item Detail - Telecom
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Bulk Basic I Dormitory, Hotel, Hospital, State Gov't, Apartments Service Old	254,151.60	272,929.68	294,378.78	320,360.52	345,047.22
10	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Bulk Basic II Office Complex Service	307,244.91	313,114.84	321,218.55	332,423.20	340,595.89
15	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Classic Cable Service	8,336,451.57	8,145,393.76	8,281,868.30	7,989,054.20	10,624,201.78
20	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Limited Cable Service	297,443.77	325,762.35	358,993.71	390,392.60	417,634.51
25	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Bulk I HD Set Top Converter Service	4,284.00	4,248.00	4,212.00	4,176.00	4,140.00
30	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Bulk II HD Set Top Converter Service	432.00	432.00	432.00	432.00	-
35	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Digital Gateway Revenue	133,680.89	127,142.80	132,865.35	138,012.35	131,262.43
40	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Digital Set-Top Converter Service	73,812.35	66,762.89	60,386.69	54,619.45	49,403.01
45	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - HD Plus Service	39,144.00	39,144.00	39,144.00	39,144.00	39,144.00
50	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - HD Set-Top Converter Service	151,128.00	151,128.00	151,128.00	151,128.00	151,128.00
55	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - HD/DVR Set-Top Converter Service	522,266.66	496,723.57	472,429.74	449,324.09	427,348.48
60	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Preferred Cable Service	389,674.31	384,136.17	394,616.72	387,305.26	382,656.05
65	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Sports Plus Service	8,442.00	9,450.00	10,458.00	11,466.00	-
70	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - TiVo DVR Service	27,432.00	27,432.00	27,432.00	27,432.00	27,432.00
75	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - TiVo Mini Service	15,420.00	15,420.00	15,420.00	15,420.00	15,420.00
80	Operating Revenue	30	36	420170 -- VOD REVENUE	Cable - VOD Revenue	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
85	Operating Revenue	30	36	420175 -- PAY PER VIEW REVENUE	Cable - Pay Per View	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
90	Operating Revenue	30	36	420200 -- H B O SERVICE FEES	Cable - Bulk HBO Service	7,380.00	7,380.00	7,380.00	7,380.00	7,380.00
95	Operating Revenue	30	36	420200 -- H B O SERVICE FEES	Cable - HBO Service	107,774.68	97,481.64	88,171.64	79,750.80	72,134.19
100	Operating Revenue	30	30	420510 -- CONNECTION CHARGES	Cable - Connection Charge	145,000.00	145,000.00	145,000.00	145,000.00	145,000.00
105	Operating Revenue	30	36	420520 -- PAY CHANNEL DISCOUNTS	Cable - Four-Pay Channels Service	(18,302.48)	(16,223.04)	(14,379.86)	(12,746.09)	(11,297.94)
110	Operating Revenue	30	36	420520 -- PAY CHANNEL DISCOUNTS	Cable - Three-Pay Channels Service	(4,151.77)	(3,575.48)	(2,999.20)	(2,422.91)	(1,846.62)
115	Operating Revenue	30	36	420520 -- PAY CHANNEL DISCOUNTS	Cable - Two-Pay Channels Service	(7,024.30)	(6,680.76)	(6,354.01)	(6,043.25)	(5,747.69)
120	Operating Revenue	30	36	420600 -- SHOWTIME SERVICE REVENUE	Cable - Showtime-TMC Service LEGACY	59,098.36	52,383.89	46,432.29	41,156.88	36,480.83
125	Operating Revenue	30	36	420600 -- SHOWTIME SERVICE REVENUE	Cable - Showtime-TMC Service NEW	2,769.48	5,934.60	9,099.72	12,264.84	15,429.96
130	Operating Revenue	30	36	420700 -- CINEMAX SERVICE FEE	Cable - Cinemax Service	28,606.86	25,874.76	23,403.58	21,168.42	19,146.73
135	Operating Revenue	30	36	420750 -- STARZ/ENCORE	Cable - Digital-Encore-Starz Service	81,329.96	73,562.53	66,536.93	60,182.31	54,434.59
140	Operating Revenue	30	38	420810 -- HOME SECURITY SERVICE	Security - Security Service	390,000.00	390,000.00	390,000.00	390,000.00	390,000.00
145	Operating Revenue	30	38	420815 -- HOME SECURITY INSTALLATION	Security - Home Security Installation	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
150	Operating Revenue	30	31	420820 -- HICAP REVENUE	Data - Hicap Revenue (Ethernet)	525,000.00	549,999.96	575,000.04	600,000.00	624,999.96
155	Operating Revenue	30	31	420822 -- WHOLESALE HICAP REVENUE	Data - On-Net Last Mile	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00
160	Operating Revenue	30	37	420825 -- LONG DISTANCE REVENUE	Long Distance Revenue	57,249.00	49,234.14	42,341.36	36,413.57	31,315.67
165	Operating Revenue	30	31	420830 -- HSDS REVENUE	Data - Modem Service Business	1,514,079.94	1,529,229.21	1,544,530.06	1,559,984.00	1,575,592.56
170	Operating Revenue	30	31	420830 -- HSDS REVENUE	Data - Modem Service Residential	11,905,854.88	12,767,113.70	13,690,675.24	14,681,046.34	15,743,060.02
175	Operating Revenue	30	31	420830 -- HSDS REVENUE	Data - Ky Broadband Deployment Revenue	81,510.00	556,920.00	918,840.00	1,049,880.00	1,049,880.00
180	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Business Three-Service Discount	(54,918.36)	(48,678.81)	(43,148.16)	(38,245.87)	(33,900.56)
185	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Business Two-Service Discounts	(136,969.56)	(131,578.80)	(126,400.21)	(121,425.43)	(116,646.45)
190	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Residential Three-Service Discount	(121,798.27)	(107,960.15)	(95,694.24)	(84,821.93)	(75,184.87)
195	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Residential Two-Service Discount	(135,418.73)	(120,033.11)	(106,395.53)	(94,307.39)	(83,592.64)
200	Operating Revenue	30	37	420835 -- CLEC LOCAL PHONE REVENUE	Local Telephone - Business Phone Service	628,520.70	597,780.93	568,544.57	540,738.12	514,291.63
205	Operating Revenue	30	37	420835 -- CLEC LOCAL PHONE REVENUE	Local Telephone - Residential Phone Service	809,605.57	717,622.13	636,089.40	563,820.02	499,761.54
210	Operating Revenue	30	36	420840 -- DTA REVENUE	Cable - Digital To Analog Converter Service	17,767.57	12,444.00	9,564.00	6,684.00	3,804.00
215	Operating Revenue	30	35	420900 -- TV ADVERTISING REVENUE	Cable - Advertising	1,020,000.00	1,020,000.00	1,020,000.00	1,020,000.00	1,020,000.00
220	Operating Revenue	30	35	420901 -- PRODUCTION REVENUE	Cable - Production Revenue	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
225	Operating Revenue	30	35	420905 -- INTERNET ADVERTISING REVENUE	Cable - Internet Ad Revenue	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
230	Operating Revenue	30	35	420910 -- LEASE OR SALE CHANNEL	Cable - Lease or Sale Channel	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
235	Operating Revenue	30	36	420920 -- SHOPPING CHANNEL REVENUE	Cable - Shopping Channel	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
240	Operating Revenue	30	35	420970 -- CHANNEL 10 REVENUE	Cable - Channel 10 Revenue	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
245	Operating Revenue	30	30	420990 -- DARK FIBER REVENUE	Data - Dark Fiber	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00
250	Operating Expense	30	31	510100 -- CABLE OPERATIONS & MAINT PR	Payroll	134,784.00	138,854.48	143,698.73	147,942.60	152,326.69
255	Operating Expense	30	30	510100 -- CABLE OPERATIONS & MAINT PR	Payroll	956,426.82	993,718.53	1,059,905.23	1,116,496.55	1,159,051.68
260	Operating Expense	30	30	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll	181,721.10	188,806.52	201,381.99	212,134.34	220,219.82
265	Operating Expense	30	31	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll	189,346.03	195,053.95	200,939.92	206,742.24	211,509.87
270	Operating Expense	30	35	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll	26,463.54	27,144.24	28,005.68	28,897.46	29,820.72
275	Operating Expense	30	38	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll	34,148.89	32,485.99	33,135.71	33,798.42	34,474.39
280	Operating Expense	30	36	510170 -- VOD EXPENSE	Cable - VOD Revenue	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
285	Operating Expense	30	36	510170 -- VOD EXPENSE	Evolution VOD Expense	4,175.25	4,175.25	4,175.25	4,175.25	4,175.25
290	Operating Expense	30	36	510170 -- VOD EXPENSE	RENTRAK Viewership Annual Fee	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
295	Operating Expense	30	36	510170 -- VOD EXPENSE	VOD Expense	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00
300	Operating Expense	30	36	510170 -- VOD EXPENSE	eVUE VUIT	7,800.00	7,800.00	7,800.00	7,800.00	7,800.00
305	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Comsonic Cli Monitoring	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
310	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Generator and UPS Maintenance	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
315	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Tree Trimming	285,000.00	285,000.00	287,000.04	287,000.04	287,000.04
320	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Various Distribution Related Expenses	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
325	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	Cable - TiVo DVR Service	45.84	45.84	45.84	45.84	45.84



Frankfort Electric Water Plant Board
Line Item Detail - Telecom
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
330	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	Ineoquest Channel Status Monitoring	19,500.00	19,500.00	19,500.00	19,500.00	19,500.00
335	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	Minerva OTT	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
340	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	RGB Channel Grooming Annual Fee	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
345	Operating Expense	30	36	510510 -- HBO EXPENSE	Cable - Bulk HBO Service	4,885.56	590.40	885.60	4,885.56	4,885.56
350	Operating Expense	30	36	510510 -- HBO EXPENSE	Cable - HBO Service	95,200.96	86,108.78	77,884.95	70,446.54	63,718.53
355	Operating Expense	30	36	510540 -- SHOWTIME EXPENSE	Cable - Showtime-TMC Service LEGACY	57,680.00	51,126.68	45,317.91	40,169.11	35,605.29
360	Operating Expense	30	36	510540 -- SHOWTIME EXPENSE	Cable - Showtime-TMC Service NEW	2,142.00	4,590.00	7,038.00	9,486.00	11,934.00
365	Operating Expense	30	36	510550 -- CINEMAX EXPENSE	Cable - Cinemax Service	16,000.77	14,472.61	13,090.40	11,840.20	10,709.40
370	Operating Expense	30	36	510565 -- STARZ/ENCORE	Cable - Digital-Encore-Starz Service	42,656.01	40,704.22	38,841.67	37,080.68	35,359.72
375	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Bulk Basic I Dormitory, Hotel, Hospital, State Gov't, Apartments Service Old	221,695.61	241,101.21	262,592.85	289,478.35	312,977.74
380	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Bulk Basic II Office Complex Service	267,438.04	276,581.24	286,542.14	300,377.02	308,963.40
385	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Classic Cable Service	7,271,036.31	7,195,377.11	7,388,106.38	7,218,835.99	9,637,036.26
390	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Limited Cable Service	198,182.26	226,793.38	258,520.67	288,336.26	314,861.78
395	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Preferred Cable Service Service	15,392.07	16,314.62	17,277.61	17,244.58	17,211.92
400	Operating Expense	30	36	510650 -- DIGITAL STATION EXPENSE	Cable - Digital Gateway Revenue	127,237.97	124,645.49	122,106.28	119,618.44	117,182.50
405	Operating Expense	30	36	510650 -- DIGITAL STATION EXPENSE	Cable - Preferred Cable Service Service	323,185.82	321,397.22	319,872.46	321,311.23	322,864.83
410	Operating Expense	30	36	510660 -- HIGH DEFINITION TV EXPENSE	Cable - HD Plus Service	15,371.31	16,525.11	17,542.19	18,496.10	19,308.90
415	Operating Expense	30	36	510665 -- SPORTS TIER	Cable - Sports Plus Service	3,366.50	4,078.77	4,812.91	5,518.84	-
420	Operating Expense	30	36	510675 -- PAY PER VIEW EXPENSE	Cable - Pay Per View	1,035.00	1,035.00	1,035.00	1,035.00	1,035.00
425	Operating Expense	30	30	510700 -- POLE RENTAL EXPENSE	AT&T	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
430	Operating Expense	30	30	510700 -- POLE RENTAL EXPENSE	Bluegrass Energy	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
435	Operating Expense	30	30	510700 -- POLE RENTAL EXPENSE	Kentucky Utilities	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
440	Operating Expense	30	36	510800 -- ROYALTY COPYRIGHT EXPENSE	Royalty Expense	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
445	Operating Expense	30	35	520100 -- CABLE 10 PAYROLL	Payroll	159,281.79	162,864.44	167,398.30	172,091.88	176,951.17
450	Operating Expense	30	35	520200 -- CHANNEL 10 EXPENSES	Cable 10 Expense	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
455	Operating Expense	30	35	525200 -- CABLE ADVERTISING EXPENSE	Cable Advertising Expense	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
460	Operating Expense	30	35	525200 -- CABLE ADVERTISING EXPENSE	External Advertising	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
465	Operating Expense	30	35	525201 -- AGENCY COMMISSION	Managed Service Fees	360,500.00	360,500.00	360,500.00	360,500.00	360,500.00
470	Operating Expense	30	35	525202 -- INTERNET AD EXPENSE	Internet Ad Expense	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
475	Operating Expense	30	31	530100 -- BROADBAND PAYROLL	Payroll	963,367.42	992,144.49	1,022,146.05	1,051,438.08	1,074,198.37
480	Operating Expense	30	38	530160 -- SECURITY PAYROLL	Payroll	181,754.39	173,002.28	176,421.85	179,909.82	183,467.55
485	Operating Expense	30	31	530510 -- HICAP EXPENSE	HSDS - Peering	177,300.00	177,300.00	177,300.00	177,300.00	177,300.00
490	Operating Expense	30	31	530510 -- HICAP EXPENSE	Hicap Expense	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
495	Operating Expense	30	31	530512 -- WHOLESALE HICAP EXPENSE	Wholesale Hicap Expense	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00
500	Operating Expense	30	37	530520 -- LONG DISTANCE FSN EXPENSE	Long Distance Expense	33,669.00	28,955.34	24,901.59	21,415.37	18,417.22
505	Operating Expense	30	31	530530 -- HSDS EXPENSE	Arris C4 Maintenance (Split 10/90 with Phone)	160,000.00	160,000.00	160,000.00	160,000.00	160,000.00
510	Operating Expense	30	31	530530 -- HSDS EXPENSE	Broadband Provisioning	480,000.00	480,000.00	480,000.00	480,000.00	480,000.00
515	Operating Expense	30	31	530530 -- HSDS EXPENSE	HSDS - Bandwidth	602,700.00	602,700.00	602,700.00	602,700.00	602,700.00
520	Operating Expense	30	31	530530 -- HSDS EXPENSE	HSDS - Compliance	47,500.00	47,500.00	47,500.00	47,500.00	47,500.00
525	Operating Expense	30	37	530540 -- CLEC EXPENSE	Arris C4 Maintenance (Split 10/90 with Broadband)	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
530	Operating Expense	30	37	530540 -- CLEC EXPENSE	Local Telephone - Business Phone Service	75,127.51	71,453.16	67,958.52	64,634.79	61,473.63
535	Operating Expense	30	37	530540 -- CLEC EXPENSE	Local Telephone - Residential Phone Service	325,975.40	288,939.66	256,111.75	227,013.58	201,221.40
540	Operating Expense	30	36	530550 -- EXPANDED CABLE EXPENSE	Arris Digital Headend	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
545	Operating Expense	30	38	530560 -- SECURITY EXPENSE	Cell Phone Back Up	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
550	Operating Expense	30	38	530560 -- SECURITY EXPENSE	Security Expense	153,000.00	153,000.00	153,000.00	153,000.00	153,000.00
555	Operating Expense	30	30	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	127,594.94	127,594.94	127,594.94	127,594.94	127,594.94
560	Operating Expense	30	31	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	252,354.43	252,354.43	252,354.43	252,354.43	252,354.43
565	Operating Expense	30	35	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	189,029.54	189,029.54	189,029.54	189,029.54	189,029.54
570	Operating Expense	30	36	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	54,683.54	54,683.54	54,683.54	54,683.54	54,683.54
575	Operating Expense	30	37	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	10,936.71	10,936.71	10,936.71	10,936.71	10,936.71
580	Operating Expense	30	38	570100 -- HEALTH INSURANCE - FIELD	Health Insurance	47,257.38	47,257.38	47,257.38	47,257.38	47,257.38
585	Operating Expense	30	30	570150 -- LIFE INSURANCE - FIELD	Life Insurance	2,164.12	2,164.12	2,164.12	2,164.12	2,164.12
590	Operating Expense	30	31	570150 -- LIFE INSURANCE - FIELD	Life Insurance	4,540.64	4,540.64	4,540.64	4,540.64	4,540.64
595	Operating Expense	30	35	570150 -- LIFE INSURANCE - FIELD	Life Insurance	634.15	634.15	634.15	634.15	634.15
600	Operating Expense	30	36	570150 -- LIFE INSURANCE - FIELD	Life Insurance	927.48	927.48	927.48	927.48	927.48
605	Operating Expense	30	37	570150 -- LIFE INSURANCE - FIELD	Life Insurance	185.50	185.50	185.50	185.50	185.50
610	Operating Expense	30	38	570150 -- LIFE INSURANCE - FIELD	Life Insurance	811.81	811.81	811.81	811.81	811.81
615	Operating Expense	30	30	570200 -- PENSION EXPENSE - FIELD	401a Match	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
620	Operating Expense	30	30	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	323,756.07	355,902.53	378,792.51	398,797.94	414,041.45
625	Operating Expense	30	31	570200 -- PENSION EXPENSE - FIELD	401a Match	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
630	Operating Expense	30	31	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	357,119.69	382,684.09	394,656.07	406,219.27	415,502.37
635	Operating Expense	30	35	570200 -- PENSION EXPENSE - FIELD	401a Match	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
640	Operating Expense	30	35	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	46,514.09	49,892.17	51,509.84	53,185.40	54,921.02
645	Operating Expense	30	36	570200 -- PENSION EXPENSE - FIELD	401a Match	200.00	200.00	200.00	200.00	200.00
650	Operating Expense	30	37	570200 -- PENSION EXPENSE - FIELD	401a Match	200.00	200.00	200.00	200.00	200.00



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655	Operating Expense	30	38	570200 -- PENSION EXPENSE - FIELD	KPPA Pension Match	58,322.95	56,598.27	57,730.23	58,884.84	60,062.53
660	Operating Expense	30	30	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	92,449.94	101,629.50	108,165.83	113,878.47	118,231.32
665	Operating Expense	30	31	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	102,641.26	109,941.28	113,359.93	116,661.85	119,312.68
670	Operating Expense	30	35	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	14,812.30	15,776.92	16,238.86	16,717.32	17,212.93
675	Operating Expense	30	38	570250 -- SOCIAL SECURITY EXP - FIELD	Social Security	16,809.16	16,316.67	16,639.91	16,969.61	17,305.90
680	Operating Expense	30	30	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	2,356.57	2,590.56	2,757.17	2,902.78	3,013.74
685	Operating Expense	30	31	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	2,599.42	2,785.49	2,872.64	2,956.80	3,024.37
690	Operating Expense	30	35	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	377.57	402.16	413.93	426.13	438.76
695	Operating Expense	30	38	570300 -- UNEMPLOYMENT INSURANCE -FIELD	Unemployment Insurance	424.52	411.97	420.21	428.61	437.19
700	Operating Expense	30	30	570350 -- UNIFORMS - FIELD	Uniforms, Boots and Outerwear	14,875.00	14,875.00	14,875.00	14,875.00	14,875.00
705	Operating Expense	30	31	570350 -- UNIFORMS - FIELD	Uniforms, Boots and Outerwear	19,975.00	19,975.00	19,975.00	19,975.00	19,975.00
710	Operating Expense	30	36	570350 -- UNIFORMS - FIELD	Uniforms, Boots and Outerwear	6,375.00	6,375.00	6,375.00	6,375.00	6,375.00
715	Operating Expense	30	37	570350 -- UNIFORMS - FIELD	Uniforms, Boots and Outerwear	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00
720	Operating Expense	30	30	570400 -- WORKER'S COMP - FIELD	Workers Comp	12,863.86	12,863.86	12,863.86	12,863.86	12,863.86
725	Operating Expense	30	31	570400 -- WORKER'S COMP - FIELD	Workers Comp	19,246.88	19,246.88	19,246.88	19,246.88	19,246.88
730	Operating Expense	30	35	570400 -- WORKER'S COMP - FIELD	Workers Comp	381.16	381.16	381.16	381.16	381.16
735	Operating Expense	30	37	570400 -- WORKER'S COMP - FIELD	Workers Comp	11.25	11.25	11.25	11.25	11.25
740	Operating Expense	30	38	570400 -- WORKER'S COMP - FIELD	Workers Comp	2,597.43	2,597.43	2,597.43	2,597.43	2,597.43
745	Operating Expense	30	30	999999 -- Telecom labor charged to capital	Payroll charged to capital	(6,052.08)	-	-	-	-
750	G&A Expense	30	32	700000 -- ENGINEERING EXPENSE ACCOUNT	GIS Database Software	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
755	G&A Expense	30	32	700000 -- ENGINEERING EXPENSE ACCOUNT	Mapping Material	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
760	G&A Expense	30	32	700000 -- ENGINEERING EXPENSE ACCOUNT	Markers, Paint, And Numbers	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
765	G&A Expense	30	32	700000 -- ENGINEERING EXPENSE ACCOUNT	Survey Equipment Repairs and Maintenance	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
770	G&A Expense	30	32	700100 -- ENGINEERING PAYROLL	Payroll	271,952.17	288,648.87	301,086.03	312,360.06	319,291.03
775	G&A Expense	30	32	700101 -- ENGINEERING PAYROLL OT	Payroll	2,681.86	2,894.42	3,163.41	3,446.32	3,550.05
780	G&A Expense	30	32	700101 -- ENGINEERING PAYROLL OT	Payroll	3,197.75	3,587.88	3,732.83	3,807.48	3,878.48
785	G&A Expense	30	32	700101 -- ENGINEERING PAYROLL OT	Payroll	4,027.80	4,149.43	4,317.07	4,447.01	4,535.95
790	G&A Expense	30	32	700101 -- ENGINEERING PAYROLL OT	Payroll	3,659.39	3,769.90	3,883.37	3,961.04	4,040.26
795	G&A Expense	30	32	700500 -- Health Insurance - Eng	Health Insurance	54,008.44	54,008.44	54,008.44	54,008.44	54,008.44
800	G&A Expense	30	32	700550 -- Life Insurance - Eng	Life Insurance	1,036.86	1,036.86	1,036.86	1,036.86	1,036.86
805	G&A Expense	30	32	700600 -- Pension Expense - Eng	401a Match	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
810	G&A Expense	30	32	700600 -- Pension Expense - Eng	KPPA Pension Match	78,159.82	84,880.33	88,545.44	91,867.78	93,910.27
815	G&A Expense	30	32	700650 -- Social Security - Eng	Social Security	22,366.02	24,285.09	25,331.68	26,280.39	26,863.53
820	G&A Expense	30	32	700700 -- Unemployment - Eng	Unemployment Insurance	568.91	617.83	644.51	668.69	683.66
825	G&A Expense	30	32	700800 -- ENGINEERING WORKERS COMP	Workers Comp	4,325.76	4,325.76	4,325.76	4,325.76	4,325.76
830	G&A Expense	30	30	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
835	G&A Expense	30	35	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	500.00	500.00	500.00	500.00	500.00
840	G&A Expense	30	30	905400 -- SOFTWARE SERVICES	Pole loading software license	5,000.00	2,000.04	2,000.04	2,000.04	2,000.04
845	G&A Expense	30	30	905400 -- SOFTWARE SERVICES	Software Services Fleet Mgt Software	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
850	G&A Expense	30	30	913000 -- PUBLISHING EXPENSE	Publishing Expense	750.00	750.00	750.00	750.00	750.00
855	G&A Expense	30	30	920060 -- DUES AND SUBSCRIPTIONS	CDL License Renewals	700.00	700.00	700.00	700.00	700.00
860	G&A Expense	30	30	920060 -- DUES AND SUBSCRIPTIONS	KMUA Membership Dues	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
865	G&A Expense	30	30	920060 -- DUES AND SUBSCRIPTIONS	KY Electrical License Renewal	100.00	100.00	100.00	100.00	100.00
870	G&A Expense	30	30	920060 -- DUES AND SUBSCRIPTIONS	SCTE Membership	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
875	G&A Expense	30	30	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
880	G&A Expense	30	31	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00
885	G&A Expense	30	32	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	850.00	850.00	850.00	850.00	850.00
890	G&A Expense	30	35	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	6,325.00	6,325.00	6,325.00	6,325.00	6,325.00
895	G&A Expense	30	38	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
900	G&A Expense	30	30	920100 -- ADMINISTRATIVE PAYROLL	Payroll	605,288.55	630,369.51	649,796.94	669,310.34	688,887.53
905	G&A Expense	30	35	920100 -- ADMINISTRATIVE PAYROLL	Payroll	335,128.20	343,437.58	352,679.15	361,238.99	369,236.85
910	G&A Expense	30	38	920100 -- ADMINISTRATIVE PAYROLL	Payroll	42,879.05	43,684.61	44,506.28	45,344.38	46,199.25
915	G&A Expense	30	30	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	47,066.07	49,588.01	51,223.79	52,842.25	54,439.49
920	G&A Expense	30	35	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	17,930.76	18,381.07	18,937.59	19,512.89	20,004.37
925	G&A Expense	30	38	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	5,236.13	5,340.86	5,447.67	5,556.63	5,667.76
930	G&A Expense	30	30	920400 -- SAFETY EXPENSE	PPE (Personal Protection Equipment)	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
935	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	ACA Summit - MS	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
940	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	CES Cable	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
945	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	CES Show - MS	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
950	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	FFTH Training	15,000.00	15,000.00	15,000.00	-	-
955	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	Fiber Connect Conference - MS	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
960	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	Independent Show - MS	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
965	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	Master Electrician CEUs/License	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
970	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	NCTC Regional/Marketing Meetings - MS	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
975	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	NCTi Training	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00



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980	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	NESC	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
985	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	SCTE Expo	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
990	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	SCTE Expo - Engineering/Construction FTTH	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
995	G&A Expense	30	35	920700 -- TRAVEL AND TRAINING EXPENSE	Editing/Production Training	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
1000	G&A Expense	30	38	920700 -- TRAVEL AND TRAINING EXPENSE	Continuing Education	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
1005	G&A Expense	30	30	920910 -- SOCIAL SECURITY EXPENSE	Social Security	51,249.11	54,843.51	56,553.37	58,266.32	59,952.16
1010	G&A Expense	30	35	920910 -- SOCIAL SECURITY EXPENSE	Social Security	27,352.83	28,387.53	29,165.71	29,894.32	30,566.83
1015	G&A Expense	30	38	920910 -- SOCIAL SECURITY EXPENSE	Social Security	3,881.09	4,159.02	4,238.22	4,319.01	4,401.41
1020	G&A Expense	30	30	923600 -- LEGAL EXPENSES CABLE CASES	Legal Assistance for Agreements & Tower	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1025	G&A Expense	30	38	924000 -- INSURANCE EXPENSE	Security Alarm Insurance	5,300.00	5,300.00	5,300.00	5,300.00	5,300.00
1030	G&A Expense	30	30	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,289.48	1,381.10	1,424.69	1,468.35	1,512.04
1035	G&A Expense	30	35	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	696.68	723.06	742.89	761.47	778.61
1040	G&A Expense	30	38	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	93.86	100.94	102.96	105.02	107.12
1045	G&A Expense	30	30	926300 -- EMPLOYEE INSURANCE	Health Insurance	96,675.11	96,675.11	96,675.11	96,675.11	96,675.11
1050	G&A Expense	30	31	926300 -- EMPLOYEE INSURANCE	Health Insurance	4,320.68	4,320.68	4,320.68	4,320.68	4,320.68
1055	G&A Expense	30	35	926300 -- EMPLOYEE INSURANCE	Health Insurance	67,510.55	67,510.55	67,510.55	67,510.55	67,510.55
1060	G&A Expense	30	36	926300 -- EMPLOYEE INSURANCE	Health Insurance	16,202.53	16,202.53	16,202.53	16,202.53	16,202.53
1065	G&A Expense	30	37	926300 -- EMPLOYEE INSURANCE	Health Insurance	4,320.68	4,320.68	4,320.68	4,320.68	4,320.68
1070	G&A Expense	30	38	926300 -- EMPLOYEE INSURANCE	Health Insurance	6,751.05	6,751.05	6,751.05	6,751.05	6,751.05
1075	G&A Expense	30	30	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	1,815.52	1,815.52	1,815.52	1,815.52	1,815.52
1080	G&A Expense	30	31	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	84.27	84.27	84.27	84.27	84.27
1085	G&A Expense	30	35	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	1,291.72	1,291.72	1,291.72	1,291.72	1,291.72
1090	G&A Expense	30	36	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	316.01	316.01	316.01	316.01	316.01
1095	G&A Expense	30	37	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	84.27	84.27	84.27	84.27	84.27
1100	G&A Expense	30	38	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	77.65	77.65	77.65	77.65	77.65
1105	G&A Expense	30	30	926315 -- Workers Comp - Admin	Workers Comp	656.97	656.97	656.97	656.97	656.97
1110	G&A Expense	30	31	926315 -- Workers Comp - Admin	Workers Comp	31.82	31.82	31.82	31.82	31.82
1115	G&A Expense	30	35	926315 -- Workers Comp - Admin	Workers Comp	366.65	366.65	366.65	366.65	366.65
1120	G&A Expense	30	36	926315 -- Workers Comp - Admin	Workers Comp	32.16	32.16	32.16	32.16	32.16
1125	G&A Expense	30	37	926315 -- Workers Comp - Admin	Workers Comp	26.45	26.45	26.45	26.45	26.45
1130	G&A Expense	30	38	926315 -- Workers Comp - Admin	Workers Comp	965.80	965.80	965.80	965.80	965.80
1135	G&A Expense	30	30	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	170.00	170.00	170.00	170.00	170.00
1140	G&A Expense	30	30	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	178.00	-	-	-	-
1145	G&A Expense	30	31	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	210.00	210.00	210.00	210.00	210.00
1150	G&A Expense	30	31	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	486.00	-	-	-	-
1155	G&A Expense	30	32	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	40.00	40.00	40.00	40.00	40.00
1160	G&A Expense	30	32	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	148.00	-	-	-	-
1165	G&A Expense	30	35	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	120.00	120.00	120.00	120.00	120.00
1170	G&A Expense	30	36	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	50.00	50.00	50.00	50.00	50.00
1175	G&A Expense	30	38	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	40.00	40.00	40.00	40.00	40.00
1180	G&A Expense	30	38	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	206.00	-	-	-	-
1185	G&A Expense	30	30	926460 -- UNIFORM EXPENSE	Office Uniforms	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1190	G&A Expense	30	30	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	177,154.95	189,742.42	195,730.26	201,728.95	207,730.36
1195	G&A Expense	30	35	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	95,713.58	99,337.06	102,062.20	104,613.77	106,968.89
1200	G&A Expense	30	38	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	12,894.60	13,867.90	14,145.26	14,428.17	14,716.73
1205	G&A Expense	30	30	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	206,020.16	206,020.16	206,020.15	206,020.15	206,020.15
1210	G&A Expense	30	31	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	239,424.91	239,424.91	239,424.91	239,424.91	239,424.91
1215	G&A Expense	30	32	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	53,676.70	53,676.70	53,676.70	53,676.70	53,676.70
1220	G&A Expense	30	35	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	99,699.61	99,699.61	99,699.61	99,699.61	99,699.61
1225	G&A Expense	30	36	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	64,373.68	64,373.68	64,373.68	64,373.68	64,373.68
1230	G&A Expense	30	37	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	13,965.36	13,965.36	13,965.36	13,965.36	13,965.36
1235	G&A Expense	30	38	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	46,045.77	46,045.77	46,045.77	46,045.77	46,045.77
1240	G&A Expense	30	30	930102 -- FPB Marketing	Billboards - MS	6,047.00	6,047.00	6,047.00	6,047.00	6,047.00
1245	G&A Expense	30	30	930102 -- FPB Marketing	Branding Campaign - MS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1250	G&A Expense	30	30	930102 -- FPB Marketing	Business Intelligence Program - MS	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
1255	G&A Expense	30	30	930102 -- FPB Marketing	Digital Advertising - MS	5,815.00	5,815.00	5,815.00	5,815.00	5,815.00
1260	G&A Expense	30	30	930102 -- FPB Marketing	Marketing Support Materials - MS	4,070.00	4,070.00	4,070.00	4,070.00	4,070.00
1265	G&A Expense	30	30	930102 -- FPB Marketing	Network Promotions - MS	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1270	G&A Expense	30	30	930102 -- FPB Marketing	Newspaper - MS	4,652.00	4,652.00	4,652.00	4,652.00	4,652.00
1275	G&A Expense	30	30	930102 -- FPB Marketing	Postage - MS	5,815.00	5,815.00	5,815.00	5,815.00	5,815.00
1280	G&A Expense	30	30	930102 -- FPB Marketing	Printing - MS	8,140.00	8,140.00	8,140.00	8,140.00	8,140.00
1285	G&A Expense	30	30	930102 -- FPB Marketing	Radio - MS	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1290	G&A Expense	30	30	930102 -- FPB Marketing	Sales Training / Outbound Campaign - MS	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
1295	G&A Expense	30	30	930102 -- FPB Marketing	TV Production - MS	2,907.00	2,907.00	2,907.00	2,907.00	2,907.00
1300	G&A Expense	30	30	930102 -- FPB Marketing	Van Decals - MS	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00



Frankfort Electric Water Plant Board
Line Item Detail - Telecom
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
1305	G&A Expense	30	30	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pickup at Head End	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
1310	G&A Expense	30	30	930110 -- REPAIR & MAINTENANCE EXPENSE	Grounds Maintenance @ head end	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
1315	G&A Expense	30	30	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing and Landscape Maintenance at Headend and Telecom Building	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
1320	G&A Expense	30	30	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
1325	G&A Expense	30	30	930110 -- REPAIR & MAINTENANCE EXPENSE	Repairs & Maintenance	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
1330	G&A Expense	30	30	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1335	G&A Expense	30	30	930300 -- UTILITIES	BG Energy - multiple locations	24,500.00	24,500.00	24,500.00	24,500.00	24,500.00
1340	G&A Expense	30	30	930300 -- UTILITIES	Columbia Gas - Cable Bldg, Hubs	6,900.00	6,900.00	6,900.00	6,900.00	6,900.00
1345	G&A Expense	30	30	930300 -- UTILITIES	FPB Utilities	214,000.00	214,000.00	214,000.00	214,000.00	214,000.00
1350	G&A Expense	30	30	930300 -- UTILITIES	KU - multiple locations	40,500.00	40,500.00	40,500.00	40,500.00	40,500.00
1355	G&A Expense	30	30	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	2,632,380.96	2,456,830.44	2,212,716.96	1,925,386.80	1,737,072.00
1360	G&A Expense	30	30	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	644,322.48	1,908,844.92	2,725,044.24	3,298,043.76	3,721,110.36
1365	G&A Expense	30	30	930422 -- INTEREST EXPENSE CABLE HEADEND	Interest - Cable Headend Loan	160,312.44	137,812.44	115,312.44	92,812.44	70,312.44
1370	G&A Expense	30	30	930610 -- INTERCO INT EXP-ADMIN BLDG	InterDivision Interest on 2015A loan	43,343.52	41,260.78	39,157.22	37,032.63	34,886.79
1375	G&A Expense	30	30	930640 -- INTERCO INT EXP-NEXTBAND LOAN	InterDivision Interest on NextBand Loan	50,000.00	96,893.81	140,650.37	131,238.31	121,732.12
1380	G&A Expense	30	30	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	12,848.00	12,848.00	12,848.00	12,848.00	12,848.00
1385	G&A Expense	30	30	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	163,500.00	163,500.00	163,500.00	163,500.00	163,500.00
1390	G&A Expense	30	30	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 30	4,720,975.10	4,776,206.23	4,849,968.24	4,913,778.02	4,985,264.35
1395	Non-Operating Revenue	30	30	420530 -- CABLE PENALTY CHARGES	Cable - Penalty Charges	180,000.00	180,000.00	180,000.00	180,000.00	180,000.00
1400	Non-Operating Revenue	30	30	421100 -- MISCELLANEOUS INCOME	Misc - Miscellaneous Income	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
1405	Non-Operating Revenue	30	30	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
1410	Non-Operating Revenue	30	30	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions - Ky Broadband Deployment Grant	3,430,000.00	4,820,000.00	2,795,742.00	-	-
1415	Non-Operating Revenue	30	30	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions - Tiger Grant	20,000.00	-	-	-	-

Operating Revenue	29,333,171.57	30,411,651.41	31,820,421.47	32,635,346.10	36,299,108.28
Operating Expense	16,965,045.44	17,038,138.45	17,417,371.43	17,435,045.99	19,990,633.56
G&A Expense	11,866,027.28	13,114,232.72	13,840,443.75	14,199,653.08	14,523,435.84
Non-Operating Revenue	3,785,000.00	5,155,000.00	3,130,742.00	335,000.00	335,000.00
Net Income	4,287,098.84	5,414,280.25	3,693,348.29	1,335,647.03	2,120,038.88



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - General
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 7,411	\$ -	\$ 5,912	\$ -	\$ -	\$ -	\$ -	\$ -
10	Employee Benefits	96,584	13,000	16,803	13,500	13,500	13,500	13,500	13,500
15	Administrative	5,547	2,500	442	2,500	2,500	2,500	2,500	2,500
20	Office Supplies	4	-	-	-	-	-	-	-
25	Postage & Printing	1,627	1,400	1,474	1,400	1,400	1,400	1,400	1,400
30	Depreciation	1,084,835	1,079,118	1,083,270	1,078,658	1,107,288	1,079,252	1,056,962	1,055,428
35	Legal & Accounting	1,000	5,500	420	5,500	5,500	5,500	5,500	5,500
40	Corporate Insurance	869,707	1,022,051	944,077	1,213,000	1,213,000	1,214,000	1,214,000	1,214,000
45	Other Services	30	-	-	-	-	-	-	-
50	Publishing	754	2,000	633	1,000	1,000	1,000	1,000	1,000
55	Safety	416	-	627	-	-	-	-	-
60	General	-	-	1,107	-	-	-	-	-
65	Gas & Oil	260	-	-	-	-	-	-	-
70	Maintenance Supplies	1,983	-	307	-	-	-	-	-
75	Repairs & Maintenance	66,064	43,100	27,356	57,050	57,050	57,050	57,050	57,050
80	Inventory Adjustments	(105)	-	-	-	-	-	-	-
85	FPB Marketing	17,997	10,000	12,199	10,000	10,000	10,000	10,000	10,000
90	Contributions to City	136,250	119,900	108,009	119,900	119,900	131,890	131,890	131,890
95	Interdepartment Services	-	-	1,002	-	-	-	-	-
100	Utilities	7,557	8,100	7,124	8,800	8,800	8,800	8,800	8,800
105	TOTAL GENERAL & ADMIN EXPENSES	2,297,920	2,306,669	2,210,763	2,511,308	2,539,938	2,524,892	2,502,602	2,501,068
	OTHER REVENUE								
110	Miscellaneous	169,973	175,000	220,620	225,000	225,000	225,000	225,000	225,000
115	Interest	321,570	73,765	76,936	34,350	24,150	24,150	24,150	24,150
120	TOTAL OTHER REVENUE	491,543	248,765	297,557	259,350	249,150	249,150	249,150	249,150
125	TOTAL GENERAL	\$ 1,806,377	\$ 2,057,904	\$ 1,913,206	\$ 2,251,958	\$ 2,290,788	\$ 2,275,742	\$ 2,253,452	\$ 2,251,918
	Administrative Overhead Allocation								
59.43%	Electric	1,073,530	1,223,012	1,137,018	1,338,339	1,361,416	1,352,474	1,339,226	1,338,315
11.68%	Water	210,985	240,363	223,462	263,029	267,564	265,807	263,203	263,024
28.89%	Telecom	521,862	594,528	552,725	650,591	661,809	657,462	651,022	650,579
	Total	\$ 1,806,377	\$ 2,057,904	\$ 1,913,206	\$ 2,251,958	\$ 2,290,788	\$ 2,275,742	\$ 2,253,452	\$ 2,251,918



Frankfort Plant Board
FY 23-27 Capital Budget
Admin - General

			FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Line	Work Order Description	Division	Total	Total	Total	Total	Total
5	Humane Society Access Road	Admin	50,000	-	-	-	-
10	Clubhouse Repairs	Admin	75,000				
15	Grand Total		125,000	-	-	-	-



Frankfort Electric Water Plant Board
Line Item Detail - Admin - General
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	50	903010 -- POSTAGE AND PRINTING	PO Box Rental	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
10	G&A Expense	40	50	913000 -- PUBLISHING EXPENSE	YP Advertising	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
15	G&A Expense	40	50	920000 -- ADMINISTRATIVE EXPENSE	United Way Incentives	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
20	G&A Expense	40	50	923500 -- OTHER LEGAL AND ACCOUNTING	Other Legal & Accounting	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
25	G&A Expense	40	50	923500 -- OTHER LEGAL AND ACCOUNTING	SPGE Registration	500.00	500.00	500.00	500.00	500.00
30	G&A Expense	40	50	924000 -- INSURANCE EXPENSE	Corporate Insurance Package	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,200,000.00
35	G&A Expense	40	50	924000 -- INSURANCE EXPENSE	Pollution Liability Insurance (\$33K for 3 year policy)	13,000.08	13,000.08	14,000.04	14,000.04	14,000.04
40	G&A Expense	40	50	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance - Retirees	13,500.00	13,500.00	13,500.00	13,500.00	13,500.00
45	G&A Expense	40	50	930102 -- FPB Marketing	FPB Marketing/Advertising	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
50	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Elevator Maintenance at Old NOC Building	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
55	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	HVAC Maintenance - Old NOC Building	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
60	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Landscape Maintenance at Network Operations Center Building	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
65	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Maintenance agreement for UPS at old NOC building	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
70	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	NOC Generator	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
75	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control - Clubhouse	1,350.00	1,350.00	1,350.00	1,350.00	1,350.00
80	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control - NOC Building	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
85	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Quarterly Inspections of Liebert HVAC units @ old NOC bldg	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
90	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	UPS Maintenance at the Old NOC Building	11,400.00	11,400.00	11,400.00	11,400.00	11,400.00
95	G&A Expense	40	50	930300 -- UTILITIES	Columbia Gas - 220 Steele St	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
100	G&A Expense	40	50	930300 -- UTILITIES	Columbia Gas - Clubhouse	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
105	G&A Expense	40	50	930300 -- UTILITIES	Columbia Gas - NOC 220 Steele	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110	G&A Expense	40	50	930300 -- UTILITIES	FPB Utilities - G&A Expense	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
115	G&A Expense	40	50	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,006,513.20	941,298.24	871,762.08	809,871.72	763,738.20
120	G&A Expense	40	50	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	72,145.08	165,990.12	207,490.20	247,090.20	291,690.12
125	G&A Expense	40	50	930435 -- CASH CONTRIBUTIONS TO CITY	Cash Contributions To City-Use of Streets & Property	119,900.04	119,900.04	131,889.96	131,889.96	131,889.96
130	G&A Expense	40	50	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 50	(2,251,958.40)	(2,290,788.48)	(2,275,742.28)	(2,253,451.92)	(2,251,918.32)
135	Non-Operating Revenue	40	50	419310 -- Interest Income Depr CD CDARS	Misc - Interest Income - Depreciation Fund	10,200.00	-	-	-	-
140	Non-Operating Revenue	40	50	419350 -- INTEREST OPERATIONS AND MAINT	Misc - Interest Income - Operations & Maintenance Fund	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
145	Non-Operating Revenue	40	50	419400 -- INTEREST REV FUND FARMERS BANK	Misc - Interest Income - Wesbanco Revenue Fund	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
150	Non-Operating Revenue	40	50	419450 -- INTEREST REVENUE FUND WHITAKER	Misc - Interest Income - Whitaker Bank Revenue Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
155	Non-Operating Revenue	40	50	419550 -- INTEREST REV FUND REPUBLIC BAN	Misc - Interest Income Republic Bank	100.00	100.00	100.00	100.00	100.00
160	Non-Operating Revenue	40	50	419604 -- Interest Income - Self-Insuran	Interest Income - Self-Ins Acct	250.00	250.00	250.00	250.00	250.00
165	Non-Operating Revenue	40	50	419800 -- Int Inc-Cash Working Fund CD	Interest Income - Cash Working Fund	300.00	300.00	300.00	300.00	300.00
170	Non-Operating Revenue	40	50	421100 -- MISCELLANEOUS INCOME	MISCELLANEOUS INCOME	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	259,350.00	249,150.00	249,150.00	249,150.00	249,150.00
Non-Operating Revenue	259,350.00	249,150.00	249,150.00	249,150.00	249,150.00
Net Income	-	(0.00)	-	(0.00)	0.00



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Administration
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 - 21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
GENERAL & ADMIN EXPENSES									
5	Payroll	\$ 825,126	\$ 957,393	\$ 865,379	\$ 1,041,397	\$ 1,064,023	\$ 1,089,198	\$ 1,115,041	\$ 1,139,347
10	Employee Benefits	655,492	641,182	588,557	653,459	659,233	667,053	675,085	682,567
15	Dues & Subscriptions	7,752	7,435	6,786	9,322	9,843	9,322	9,843	9,322
20	Continuing Education	10,039	32,450	24,821	31,250	30,050	30,050	30,050	30,050
25	Employee Activity	82	80	-	240	90	90	90	90
30	Employee Welfare	318	-	436	-	-	-	-	-
35	Cell Phone	4,594	6,100	2,946	3,100	3,100	3,100	3,100	3,100
40	Administrative	891	500	923	1,200	1,200	1,200	1,200	1,200
45	Safety	99	-	1,028	-	-	-	-	-
50	Office Supplies	1,964	1,300	1,768	2,000	2,000	2,000	2,000	2,000
55	Software	-	780	53	-	-	-	-	-
60	FPB Marketing	-	5,000	960	5,000	5,000	5,000	5,000	5,000
65	Interdepartment Services	11,820	-	18,825	-	-	-	-	-
70	Legal & Accounting	2,183	3,675	28,651	675	675	675	675	675
75	Consulting	-	-	-	30,000	-	-	-	-
80	Corporate Insurance	102	-	149	-	-	-	-	-
85	Auto & Truck Repair	986	2,424	841	572	572	572	572	572
90	Repairs & Maintenance	69,468	75,900	88,282	130,000	130,000	130,000	130,000	130,000
95	Maintenance Tools & Supplies	5,494	-	8,184	2,000	2,000	2,000	2,000	2,000
100	Gas & Oil	9,508	13,322	15,819	2,758	2,758	2,758	2,758	2,758
105	Support Services	14	-	40	-	-	-	-	-
110	Utilities	261,959	262,000	286,095	293,500	293,500	293,500	293,500	293,500
115	Public Information	9,282	25,500	14,085	34,600	29,600	29,600	29,600	29,600
120	Interest	474,152	-	42,438	-	-	-	-	-
125	TOTAL GENERAL & ADMIN EXPENSES	2,351,324	2,035,041	1,997,067	2,241,072	2,233,644	2,266,118	2,300,515	2,331,780
OTHER REVENUE									
130	Bond Premium Amortization	44,370	825,544	4,034	-	-	-	-	-
135	Room Rental	2,343	4,617	5,146	4,617	4,617	4,617	4,617	4,617
140	Gain/(Loss) on Debt Retirement	-	-	(475,568)	-	-	-	-	-
145	TOTAL OTHER REVENUE	46,713	830,161	(466,389)	4,617	4,617	4,617	4,617	4,617
150	TOTAL ADMINISTRATION	\$ 2,304,610	\$ 1,204,880	\$ 2,463,456	\$ 2,236,455	\$ 2,229,027	\$ 2,261,501	\$ 2,295,898	\$ 2,327,163
Administrative Overhead Allocation									
59.43%	Electric	1,369,630	716,060	1,464,032	1,329,125	1,324,711	1,344,010	1,364,452	1,383,033
11.68%	Water	269,178	140,730	287,732	261,218	260,350	264,143	268,161	271,813
28.89%	Telecom	665,802	348,090	711,692	646,112	643,966	653,348	663,285	672,317
	Total	\$ 2,304,610	\$ 1,204,880	\$ 2,463,456	\$ 2,236,455	\$ 2,229,027	\$ 2,261,501	\$ 2,295,898	\$ 2,327,163



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Administration
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	51	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10	G&A Expense	40	51	920000 -- ADMINISTRATIVE EXPENSE	Miscellaneous	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
15	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	American Institute of Certified Public Accts.	300.00	300.00	300.00	300.00	300.00
20	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	CL - Rotary, Kiwanas, Optimist	400.00	400.00	400.00	400.00	400.00
25	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Frankfort Chamber	1,542.00	1,542.00	1,542.00	1,542.00	1,542.00
30	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	IEEE Dues - GZ	225.00	225.00	225.00	225.00	225.00
35	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	KY Bar Association	325.00	325.00	325.00	325.00	325.00
40	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	KY Society of Certified Public Accountants	350.00	470.83	350.00	470.83	350.00
45	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	KY State Board of Accountancy	-	250.00	-	250.00	-
50	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	PE License Renewal - VF	-	150.00	-	150.00	-
55	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Rotary, Kiwanas, Optimist - CL	400.00	400.00	400.00	400.00	400.00
60	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Software management	780.00	780.00	780.00	780.00	780.00
65	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	State Journal	300.00	300.00	300.00	300.00	300.00
70	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Wall Street Journal	500.00	500.00	500.00	500.00	500.00
75	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Westlaw	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
80	G&A Expense	40	51	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
85	G&A Expense	40	51	920100 -- ADMINISTRATIVE PAYROLL	Payroll	1,039,275.83	1,061,850.29	1,086,962.40	1,112,740.52	1,136,989.03
90	G&A Expense	40	51	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	2,120.83	2,172.77	2,235.84	2,300.97	2,357.51
95	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	AWWA, APPA, NCTC Conferences, GM CPE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
100	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	CPA CPE	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
105	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Continuing Education - VF	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
110	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	KMUA	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
115	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	KyMEA Board Meetings	600.00	600.00	600.00	600.00	600.00
120	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Legal Seminar/CLE	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
125	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Marketing/Communications Continuing Education	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
130	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Office & Software Training	750.00	750.00	750.00	750.00	750.00
135	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Tuition Reimbursement Companywide CJ	1,200.00	-	-	-	-
140	G&A Expense	40	51	920910 -- SOCIAL SECURITY EXPENSE	Social Security	73,176.14	72,845.13	73,870.86	74,929.69	75,852.49
145	G&A Expense	40	51	923400 -- OTHER CONSULTING FEES	Grant contractor	30,000.00	-	-	-	-
150	G&A Expense	40	51	923500 -- OTHER LEGAL AND ACCOUNTING	Red Flag Reporting	675.00	675.00	675.00	675.00	675.00
155	G&A Expense	40	51	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	2,013.33	2,057.45	2,106.54	2,156.94	2,204.33
160	G&A Expense	40	51	926300 -- EMPLOYEE INSURANCE	Health Insurance	121,518.99	121,518.99	121,518.99	121,518.99	121,518.99
165	G&A Expense	40	51	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	3,278.78	3,278.78	3,278.78	3,278.78	3,278.78
170	G&A Expense	40	51	926315 -- Workers Comp - Admin	Workers Comp	2,133.05	2,133.05	2,133.05	2,133.05	2,133.05
175	G&A Expense	40	51	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	90.00	90.00	90.00	90.00	90.00
180	G&A Expense	40	51	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	150.00	-	-	-	-
185	G&A Expense	40	51	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
190	G&A Expense	40	51	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	276,600.62	282,662.23	289,406.66	296,330.07	302,841.39
195	G&A Expense	40	51	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	169,737.70	169,737.70	169,737.70	169,737.70	169,737.70
200	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Community Engagement Program	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
205	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Customer Appreciation	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
210	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Educational Material	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
215	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Employee Appreciation Event	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
220	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Getty Images Subscription	4,100.00	4,100.00	4,100.00	4,100.00	4,100.00
225	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	High School Scholarships	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
230	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Historic Preservation	5,000.00	-	-	-	-
235	G&A Expense	40	51	930102 -- FPB Marketing	Frankfort on Tap Branding	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
240	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Admin Generator	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
245	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Closed Loop Heating & Cooling System - Administration Bld	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
250	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - GM	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
255	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Elevator Maintenance Agreement - Administration Building	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
260	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Filters, Repairs, and Misc Maintenance	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
265	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pick up at the Administration Building	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
270	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Generator Maintenance Agreement - Administration Building	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
275	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	HMC Building Maintenance Agreement	8,800.00	8,800.00	8,800.00	8,800.00	8,800.00
280	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	HVAC Maintenance & Repairs - Admin Bldg	15,800.00	15,800.00	15,800.00	15,800.00	15,800.00
285	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Kone Elevator Maintenance Agreement	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
290	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Lawn & Landscape Maintenance at Admin	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
295	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Mechanical Systems Maintenance Agreement	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
300	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing and Landscape Maintenance at the Administration Building	21,000.00	21,000.00	21,000.00	21,000.00	21,000.00
305	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control at Administration Building	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
310	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	UPS Maintenance - Administration Building	5,700.00	5,700.00	5,700.00	5,700.00	5,700.00
315	G&A Expense	40	51	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
320	G&A Expense	40	51	930300 -- UTILITIES	Columbia Gas - Admin Bldg	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
325	G&A Expense	40	51	930300 -- UTILITIES	FPB Utilities - Admin	263,500.00	263,500.00	263,500.00	263,500.00	263,500.00



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Administration
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
330	G&A Expense	40	51	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	272.00	272.00	272.00	272.00	272.00
335	G&A Expense	40	51	932200 -- AUTO & TRUCK REPAIR EXPENSE	Vehicle Maintenance (Car Wash)	300.00	300.00	300.00	300.00	300.00
340	G&A Expense	40	51	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	2,758.00	2,758.00	2,758.00	2,758.00	2,758.00
345	G&A Expense	40	51	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 51	(2,236,455.26)	(2,229,027.22)	(2,261,500.83)	(2,295,897.54)	(2,327,163.26)
350	Non-Operating Revenue	40	51	418200 -- ROOM RENTAL	KMUA rent	4,617.00	4,617.00	4,617.00	4,617.00	4,617.00

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	4,617.01	4,617.00	4,616.99	4,617.00	4,617.01
Non-Operating Revenue	4,617.00	4,617.00	4,617.00	4,617.00	4,617.00
Net Income	(0.01)	(0.00)	0.01	(0.00)	(0.01)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - BOD
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 12,006	\$ 12,000	\$ 11,391	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960	\$ 11,960
10	Employee Benefits	65,188	69,585	58,418	68,509	68,509	68,509	68,509	68,509
15	Board	(9)	1,500	223	1,500	1,500	1,500	1,500	1,500
20	Legal & Accounting	3,246	2,400	-	2,400	2,400	2,400	2,400	2,400
25	Employee Activity	-	-	-	50	50	50	50	50
30	Corporate Insurance	491	500	314	500	500	500	500	500
35	Cell Phone	3,909	4,250	3,355	2,900	2,900	2,900	2,900	2,900
40	Office Supplies	76	250	85	250	250	250	250	250
45	Publishing	927	2,200	420	1,500	1,500	1,500	1,500	1,500
50	Continuing Education	-	5,000	1,120	5,000	5,000	5,000	5,000	5,000
55	TOTAL GENERAL & ADMIN EXPENSES	85,835	97,685	75,327	94,569	94,569	94,569	94,569	94,569
60	TOTAL BOARD OF DIRECTORS	\$ 85,835	\$ 97,685	\$ 75,327	\$ 94,569	\$ 94,569	\$ 94,569	\$ 94,569	\$ 94,569
	Administrative Overhead Allocation								
	59.43% Electric	51,012	58,054	44,767	56,202	56,202	56,202	56,202	56,202
	11.68% Water	10,026	11,410	8,798	11,046	11,046	11,046	11,046	11,046
	28.89% Telecom	24,798	28,221	21,762	27,321	27,321	27,321	27,321	27,321
	Total	\$ 85,835	\$ 97,685	\$ 75,327	\$ 94,569	\$ 94,569	\$ 94,569	\$ 94,569	\$ 94,569



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Board of Directors
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	52	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	250.00	250.00	250.00	250.00	250.00
10	G&A Expense	40	52	913000 -- PUBLISHING EXPENSE	Board Meeting Notices (Publishing)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
15	G&A Expense	40	52	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
20	G&A Expense	40	52	920100 -- ADMINISTRATIVE PAYROLL	Payroll	11,960.00	11,960.00	11,960.00	11,960.00	11,960.00
25	G&A Expense	40	52	920700 -- TRAVEL AND TRAINING EXPENSE	Board Education/Training	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
30	G&A Expense	40	52	920810 -- BOARD EXPENSES	Security For Board Meetings	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
35	G&A Expense	40	52	920910 -- SOCIAL SECURITY EXPENSE	Social Security	914.94	914.94	914.94	914.94	914.94
40	G&A Expense	40	52	923300 -- LEGAL RETAINER FEES	Legal Retainer Fees	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
45	G&A Expense	40	52	924000 -- INSURANCE EXPENSE	Board Bonds	500.00	500.00	500.00	500.00	500.00
50	G&A Expense	40	52	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	23.32	23.32	23.32	23.32	23.32
55	G&A Expense	40	52	926300 -- EMPLOYEE INSURANCE	Health Insurance	67,510.55	67,510.55	67,510.55	67,510.55	67,510.55
60	G&A Expense	40	52	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	49.83	49.83	49.83	49.83	49.83
65	G&A Expense	40	52	926315 -- Workers Comp - Admin	Workers Comp	10.16	10.16	10.16	10.16	10.16
70	G&A Expense	40	52	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	50.00	50.00	50.00	50.00	50.00
75	G&A Expense	40	52	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 52	(94,568.80)	(94,568.80)	(94,568.80)	(94,568.80)	(94,568.80)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
Non-Operating Revenue	-	-	-	-	-
Net Income	0.00	0.00	0.00	0.00	0.00



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Customer Service
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 - 21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 710,531	\$ 864,242	\$ 746,586	\$ 844,548	\$ 875,047	\$ 901,315	\$ 926,461	\$ 951,868
10	Employee Benefits	705,655	729,485	654,982	694,886	705,449	714,547	723,256	732,056
15	Continuing Education	625	30,000	9,244	30,000	30,000	30,000	30,000	30,000
20	Employee Activity	355	430	836	582	170	170	170	170
25	Employee Welfare	780	-	1,340	-	-	-	-	-
30	Customer Records & Collection	69,773	52,350	56,589	57,220	57,220	57,220	57,220	57,220
35	Bad Debt	428,179	300,000	(125,000)	200,000	200,000	200,000	200,000	200,000
40	Administrative	466	-	331	-	-	-	-	-
45	Office Supplies	3,451	5,000	3,578	3,800	3,800	3,800	3,800	3,800
50	Postage & Printing	235,588	220,000	211,614	238,000	238,000	238,000	238,000	238,000
55	FPB Marketing	874	-	-	-	-	-	-	-
60	Safety	430	-	-	-	-	-	-	-
65	Repairs & Maintenance	429	500	479	500	500	500	500	500
70	Interest	26,792	40,000	3,735	20,000	20,000	20,000	20,000	20,000
75	TOTAL GENERAL & ADMIN EXPENSES	2,183,929	2,242,007	1,564,313	2,089,536	2,130,186	2,165,551	2,199,407	2,233,614
	OTHER REVENUE								
80	Miscellaneous Income	927	-	743	-	-	-	-	-
	TOTAL OTHER REVENUE	927	-	743	-	-	-	-	-
85	TOTAL CUSTOMER SERVICE	\$ 2,183,002	\$ 2,242,007	\$ 1,563,570	\$ 2,089,536	\$ 2,130,186	\$ 2,165,551	\$ 2,199,407	\$ 2,233,614
	Administrative Overhead Allocation								
38.62%	Electric	843,075	865,863	603,851	806,979	822,678	836,336	849,411	862,622
29.21%	Water	637,655	654,890	456,719	610,353	622,227	632,558	642,447	652,439
32.17%	Telecom	702,272	721,254	503,001	672,204	685,281	696,658	707,549	718,554
	Total	\$ 2,183,002	\$ 2,242,007	\$ 1,563,570	\$ 2,089,536	\$ 2,130,186	\$ 2,165,551	\$ 2,199,407	\$ 2,233,614



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Customer Service
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTIO	CCHA Collection Fees	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
10	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTIO	National Payment Solutions - Payment Processing Software	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
15	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTIO	Utility Scoring	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
20	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTIO	Whitaker Bank - fee for collecting payments	120.00	120.00	120.00	120.00	120.00
25	G&A Expense	40	53	903010 -- POSTAGE AND PRINTING	CF Solutions - Customer Bill Processing	238,000.00	238,000.00	238,000.00	238,000.00	238,000.00
30	G&A Expense	40	53	903200 -- CASH OVER AND SHORT	Cash Over/Under	100.00	100.00	100.00	100.00	100.00
35	G&A Expense	40	53	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
40	G&A Expense	40	53	904000 -- BAD DEBTS EXPENSE	Bad Debt Expense	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
45	G&A Expense	40	53	920100 -- ADMINISTRATIVE PAYROLL	Payroll	836,210.72	866,407.14	892,414.92	917,311.95	942,468.24
50	G&A Expense	40	53	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	8,337.61	8,639.57	8,899.65	9,148.62	9,400.18
55	G&A Expense	40	53	920700 -- TRAVEL AND TRAINING EXPENSE	Customer Service Training	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
60	G&A Expense	40	53	920910 -- SOCIAL SECURITY EXPENSE	Social Security	64,607.95	66,941.07	68,950.56	70,874.23	72,817.93
65	G&A Expense	40	53	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,642.09	1,701.56	1,752.79	1,801.82	1,851.37
70	G&A Expense	40	53	926300 -- EMPLOYEE INSURANCE	Health Insurance	229,535.86	229,535.86	229,535.86	229,535.86	229,535.86
75	G&A Expense	40	53	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	3,180.68	3,180.68	3,180.68	3,180.68	3,180.68
80	G&A Expense	40	53	926315 -- Workers Comp - Admin	Workers Comp	661.63	661.63	661.63	661.63	661.63
85	G&A Expense	40	53	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	170.00	170.00	170.00	170.00	170.00
90	G&A Expense	40	53	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	412.00	-	-	-	-
95	G&A Expense	40	53	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
100	G&A Expense	40	53	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	225,598.14	233,768.66	240,805.82	247,542.43	254,349.20
105	G&A Expense	40	53	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	164,659.39	164,659.39	164,659.39	164,659.39	164,659.39
110	G&A Expense	40	53	930110 -- REPAIR & MAINTENANCE EXPENSE	Proofing Machine Maintenance	500.00	500.00	500.00	500.00	500.00
115	G&A Expense	40	53	930431 -- INTEREST ON CUSTOMER DEPOSITS	Customer Deposit Interest Expense	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
120	G&A Expense	40	53	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 53	(2,089,536.07)	(2,130,185.57)	(2,165,551.30)	(2,199,406.61)	(2,233,614.48)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						0.00	(0.00)	0.01	(0.00)	(0.00)
Non-Operating Revenue						-	-	-	-	-
Net Income						(0.00)	0.00	(0.01)	0.00	0.00



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Finance
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 340,961	\$ 347,120	\$ 339,258	\$ 381,347	\$ 388,894	\$ 396,593	\$ 404,446	\$ 412,456
10	Employee Benefits	291,362	269,516	260,320	277,649	280,263	282,930	285,649	288,423
15	Dues & Subscriptions	-	-	113	100	-	100	-	100
20	Continuing Education	3,827	5,000	-	5,000	5,000	5,000	5,000	5,000
25	Employee Activity	447	50	335	50	50	50	50	50
30	Employee Welfare	200	200	434	200	200	200	200	200
35	Postage & Printing	5,251	7,000	5,647	6,000	6,000	6,000	6,000	6,000
40	Publishing	69	100	-	100	100	100	100	100
45	Software Services	18,555	12,850	12,962	14,700	14,700	14,700	14,700	14,700
50	Other Services	5,404	10,000	-	-	-	-	-	-
55	Office Supplies	3,095	5,000	997	1,500	1,500	1,500	1,500	1,500
60	Repairs & Maintenance	4,806	5,200	4,330	5,000	5,000	5,000	5,000	5,000
65	Legal & Accounting	37,600	33,500	24,709	35,650	36,300	37,000	37,700	38,500
70	TOTAL GENERAL & ADMIN EXPENSES	711,578	695,536	649,105	727,295	738,007	749,173	760,345	772,029
	OTHER REVENUE								
75	Miscellaneous Income	-	-	-	-	-	-	-	-
	TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-
80	TOTAL FINANCE	\$ 711,578	\$ 695,536	\$ 649,105	\$ 727,295	\$ 738,007	\$ 749,173	\$ 760,345	\$ 772,029
	Administrative Overhead Allocation								
	59.43% Electric	422,891	413,357	385,763	432,232	438,598	445,233	451,873	458,817
	11.68% Water	83,112	81,239	75,816	84,948	86,199	87,503	88,808	90,173
	28.89% Telecom	205,575	200,940	187,527	210,116	213,210	216,436	219,664	223,039
	Total	\$ 711,578	\$ 695,536	\$ 649,105	\$ 727,295	\$ 738,007	\$ 749,173	\$ 760,345	\$ 772,029



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Finance
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	54	903010 -- POSTAGE AND PRINTING	USPS Postage & Courier Services	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
10	G&A Expense	40	54	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
15	G&A Expense	40	54	905400 -- SOFTWARE SERVICES	Planning Maestro	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
20	G&A Expense	40	54	905400 -- SOFTWARE SERVICES	SL Misc Project/Velosio trouble calls	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
25	G&A Expense	40	54	905400 -- SOFTWARE SERVICES	UpExchange subscription	700.00	700.00	700.00	700.00	700.00
30	G&A Expense	40	54	913000 -- PUBLISHING EXPENSE	Publishing Expense	100.00	100.00	100.00	100.00	100.00
35	G&A Expense	40	54	920060 -- DUES AND SUBSCRIPTIONS	KY State Board of Accountancy	100.00	-	100.00	-	100.00
40	G&A Expense	40	54	920100 -- ADMINISTRATIVE PAYROLL	Payroll	378,857.52	386,355.55	394,003.55	401,804.50	409,761.47
45	G&A Expense	40	54	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	2,489.01	2,538.79	2,589.57	2,641.36	2,694.19
50	G&A Expense	40	54	920700 -- TRAVEL AND TRAINING EXPENSE	Finance Continuing Education - CPE	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
55	G&A Expense	40	54	920700 -- TRAVEL AND TRAINING EXPENSE	Other training	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
60	G&A Expense	40	54	920910 -- SOCIAL SECURITY EXPENSE	Social Security	29,173.01	29,750.42	30,339.37	30,940.11	31,552.86
65	G&A Expense	40	54	923500 -- OTHER LEGAL AND ACCOUNTING	Audit Fees	33,650.04	34,300.08	35,000.04	35,700.00	36,500.04
70	G&A Expense	40	54	923500 -- OTHER LEGAL AND ACCOUNTING	Escrow fee for 2015A defeasance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
75	G&A Expense	40	54	923500 -- OTHER LEGAL AND ACCOUNTING	MedBen Accrued Health Ins Calculation	500.00	500.00	500.00	500.00	500.00
80	G&A Expense	40	54	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	735.91	750.63	765.64	780.96	796.57
85	G&A Expense	40	54	926100 -- EMPLOYEES WELFARE EXPENSE	Employee Welfare	200.00	200.00	200.00	200.00	200.00
90	G&A Expense	40	54	926300 -- EMPLOYEE INSURANCE	Health Insurance	67,510.55	67,510.55	67,510.55	67,510.55	67,510.55
95	G&A Expense	40	54	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	1,446.23	1,446.23	1,446.23	1,446.23	1,446.23
100	G&A Expense	40	54	926315 -- Workers Comp - Admin	Workers Comp	310.94	310.94	310.94	310.94	310.94
105	G&A Expense	40	54	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	50.00	50.00	50.00	50.00	50.00
110	G&A Expense	40	54	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
115	G&A Expense	40	54	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	101,102.97	103,125.03	105,187.53	107,291.28	109,437.11
120	G&A Expense	40	54	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	74,869.24	74,869.24	74,869.24	74,869.24	74,869.24
125	G&A Expense	40	54	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - Finance/HR Copier	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
130	G&A Expense	40	54	930110 -- REPAIR & MAINTENANCE EXPENSE	Pitney Bowes - Mailing Machine Lease & Related Maintenance	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
135	G&A Expense	40	54	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 54	(727,295.41)	(738,007.45)	(749,172.65)	(760,345.15)	(772,029.19)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						0.00	0.00	0.00	0.01	0.01
Non-Operating Revenue						-	-	-	-	-
Net Income						(0.00)	(0.00)	(0.00)	(0.01)	(0.01)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Fleet Services
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 258,917	\$ 281,032	\$ 238,738	\$ 296,916	\$ 311,097	\$ 338,846	\$ 365,659	\$ 378,564
10	Employee Benefits	244,739	232,065	209,046	234,981	239,892	249,503	258,790	263,259
15	Employee Activity	-	80	32	50	50	50	50	50
20	Cell Phone	687	725	646	1,500	1,500	1,500	1,500	1,500
25	Dues & Subscriptions	90	445	229	4,445	445	445	445	445
30	Office Supplies	70	-	18	-	-	-	-	-
35	Other Services	2,398	3,000	2,868	4,000	4,000	4,000	4,000	4,000
40	Continuing Education	1,219	4,000	140	4,000	4,000	4,000	4,000	4,000
45	Software Services	15,508	15,195	9,589	15,195	15,195	15,195	15,195	15,195
50	Safety	183	-	306	-	-	-	-	-
55	Freight	11	-	19	-	-	-	-	-
60	General	-	-	173	-	-	-	-	-
65	Insurance	-	-	-	-	-	-	-	-
70	Repair & Maintenance	1,349	-	6,654	-	-	-	-	-
75	Maintenance Tools & Supplies	8,974	6,500	7,007	6,500	6,500	6,500	6,500	6,500
80	Auto & Truck Repair	82,161	76,608	78,785	26,320	26,320	26,320	26,320	26,320
85	Gas & Oil	17,926	26,462	12,149	20,000	20,000	20,000	20,000	20,000
90	TOTAL GENERAL & ADMIN EXPENSES	634,231	646,113	566,399	613,907	628,999	666,359	702,459	719,834
	OTHER REVENUE								
95	Gain/(Loss) on Sale - Fixed Assets	-	-	37	-	-	-	-	-
100	Miscellaneous Income	812	-	-	-	-	-	-	-
	TOTAL OTHER REVENUE	812	-	37	-	-	-	-	-
105	TOTAL FLEET SERVICES	\$ 633,419	\$ 646,113	\$ 566,362	\$ 613,907	\$ 628,999	\$ 666,359	\$ 702,459	\$ 719,834
	Administrative Overhead Allocation								
43.15%	Electric	273,320	278,798	244,385	264,901	271,413	287,534	303,111	310,608
35.11%	Water	222,393	226,850	198,850	215,543	220,842	233,959	246,633	252,734
21.74%	Telecom	137,705	140,465	123,127	133,463	136,744	144,866	152,715	156,492
	Total	\$ 633,419	\$ 646,113	\$ 566,362	\$ 613,907	\$ 628,999	\$ 666,359	\$ 702,459	\$ 719,834



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Fleet Service
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	55	905400 -- SOFTWARE SERVICES	Software Services - Helm, Collective Data, IDS, WiTech	15,195.00	15,195.00	15,195.00	15,195.00	15,195.00
10	G&A Expense	40	55	920060 -- DUES AND SUBSCRIPTIONS	CDL Licenses, International Fluid Power Renewal	4,445.04	444.96	444.96	444.96	444.96
15	G&A Expense	40	55	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
20	G&A Expense	40	55	920100 -- ADMINISTRATIVE PAYROLL	Payroll	285,496.35	299,131.80	325,813.69	351,595.32	364,004.15
25	G&A Expense	40	55	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	11,419.85	11,965.27	13,032.55	14,063.81	14,560.17
30	G&A Expense	40	55	920700 -- TRAVEL AND TRAINING EXPENSE	ASE Certifications	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
35	G&A Expense	40	55	920910 -- SOCIAL SECURITY EXPENSE	Social Security	22,714.09	23,798.93	25,921.74	27,972.92	28,960.17
40	G&A Expense	40	55	923700 -- OTHER SERVICES	Other Services - Parts Cleaner Service, Underground Tank Registrations, Used Oil Filter Pick Up	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
45	G&A Expense	40	55	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	578.99	606.64	660.75	713.04	738.20
50	G&A Expense	40	55	926300 -- EMPLOYEE INSURANCE	Health Insurance	67,510.55	67,510.55	67,510.55	67,510.55	67,510.55
55	G&A Expense	40	55	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	1,067.53	1,067.53	1,067.53	1,067.53	1,067.53
60	G&A Expense	40	55	926315 -- Workers Comp - Admin	Workers Comp	1,700.74	1,700.74	1,700.74	1,700.74	1,700.74
65	G&A Expense	40	55	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	50.00	50.00	50.00	50.00	50.00
70	G&A Expense	40	55	926460 -- UNIFORM EXPENSE	Uniform Expense - Fleet Services	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
75	G&A Expense	40	55	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
80	G&A Expense	40	55	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	79,543.85	83,342.90	90,776.91	97,960.08	101,417.38
85	G&A Expense	40	55	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	55,264.80	55,264.80	55,264.80	55,264.80	55,264.80
90	G&A Expense	40	55	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Small Tools/Equipment	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
95	G&A Expense	40	55	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	26,320.00	26,320.00	26,320.00	26,320.00	26,320.00
100	G&A Expense	40	55	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
105	G&A Expense	40	55	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 55	(613,906.79)	(628,999.12)	(666,359.21)	(702,458.76)	(719,833.65)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	0.00	0.00	0.01	(0.01)	0.00
Non-Operating Revenue	-	-	-	-	-
Net Income	(0.00)	(0.00)	(0.01)	0.01	(0.00)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Human Resources
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 173,203	\$ 210,065	\$ 196,224	\$ 236,208	\$ 242,568	\$ 250,789	\$ 259,311	\$ 267,002
10	Employee Benefits	157,954	159,375	144,146	156,246	158,449	161,297	164,248	166,912
15	Dues & Subscriptions	1,854	2,157	2,110	2,212	2,212	2,212	2,212	2,212
20	Continuing Education	7,872	23,072	16,093	26,372	26,372	26,372	26,372	26,372
25	Cell Phone	882	825	1,099	1,100	1,100	1,100	1,100	1,100
30	Employee Activity	11,399	11,118	12,185	16,930	16,930	16,930	16,930	16,930
35	Employee Welfare	-	-	69	-	-	-	-	-
40	Employee Assistance	3,094	6,000	4,460	6,000	6,000	6,000	6,000	6,000
45	Hiring & Recruiting	5,505	11,800	7,153	12,800	12,800	12,800	12,800	12,800
50	Safety	9,090	6,500	7,749	7,000	7,000	7,000	7,000	7,000
55	Publishing	9,642	8,500	7,412	10,000	10,000	10,000	10,000	10,000
60	Software	-	1,000	1,091	1,000	1,000	1,000	1,000	1,000
65	Office Supplies	623	1,200	940	1,500	1,500	1,500	1,500	1,500
70	Consulting	14,926	6,000	5,618	15,500	6,000	6,500	6,000	6,500
75	Repair & Maintenance	2,339	2,800	3,061	3,000	3,000	3,000	3,000	3,000
80	Administrative	2,460	3,000	2,995	3,000	3,000	3,000	3,000	3,000
85	TOTAL GENERAL & ADMIN EXPENSES	400,843	453,411	412,403	498,868	497,931	509,500	520,473	531,328
90	TOTAL HUMAN RESOURCES	\$ 400,843	\$ 453,411	\$ 412,403	\$ 498,868	\$ 497,931	\$ 509,500	\$ 520,473	\$ 531,328
	Administrative Overhead Allocation								
	28.57% Electric	114,521	129,540	117,823	142,527	142,259	145,564	148,699	151,800
	31.58% Water	126,586	143,187	130,237	157,543	157,246	160,900	164,365	167,793
	39.85% Telecom	159,736	180,684	164,343	198,799	198,425	203,036	207,409	211,734
	Total	\$ 400,843	\$ 453,411	\$ 412,403	\$ 498,868	\$ 497,931	\$ 509,500	\$ 520,473	\$ 531,328



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Human Resources
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	56	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10	G&A Expense	40	56	905400 -- SOFTWARE SERVICES	DB Compensation Support & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
15	G&A Expense	40	56	913000 -- PUBLISHING EXPENSE	Advertising for Job Openings - Publishing	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
20	G&A Expense	40	56	920000 -- ADMINISTRATIVE EXPENSE	Vaccinations (flu shots)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
25	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	Bluegrass Compensation Association	100.00	100.00	100.00	100.00	100.00
30	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	KY Public Human Resource Assoc. (KPHRA) membership	175.00	175.00	175.00	175.00	175.00
35	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	Society for Human Resource Mgmt (SHRM) membership	687.00	687.00	687.00	687.00	687.00
40	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	Trans Union	900.00	900.00	900.00	900.00	900.00
45	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	WorldatWork membership	350.00	350.00	350.00	350.00	350.00
50	G&A Expense	40	56	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
55	G&A Expense	40	56	920100 -- ADMINISTRATIVE PAYROLL	Payroll	234,854.38	241,180.99	249,362.08	257,842.44	265,490.40
60	G&A Expense	40	56	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	1,353.39	1,386.60	1,426.99	1,468.71	1,511.78
65	G&A Expense	40	56	920400 -- SAFETY EXPENSE	Random drug testing	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
70	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Company-wide HR training EEO & supervisors	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
75	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Conferences/training for dept/professional development	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
80	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Governor's EEO conference	300.00	300.00	300.00	300.00	300.00
85	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	HRCI or SHRM certification exam fee	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
90	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	KY Public HR Association or professional development	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
95	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	KY Society for HR Management conference	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
100	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Supervisors Drug and Alcohol training	572.00	572.00	572.00	572.00	572.00
105	G&A Expense	40	56	920910 -- SOCIAL SECURITY EXPENSE	Social Security	18,069.89	18,556.42	19,185.36	19,837.30	20,425.67
110	G&A Expense	40	56	923400 -- OTHER CONSULTING FEES	Affirmative Action Plan Consulting	500.04	-	500.04	-	500.04
115	G&A Expense	40	56	923400 -- OTHER CONSULTING FEES	Compensation Consulting	10,000.00	1,000.00	1,000.00	1,000.00	1,000.00
120	G&A Expense	40	56	923400 -- OTHER CONSULTING FEES	Personnel Related Consulting	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
125	G&A Expense	40	56	925000 -- Hiring & Recruiting	Background checks	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
130	G&A Expense	40	56	925000 -- Hiring & Recruiting	Driving Records	200.00	200.00	200.00	200.00	200.00
135	G&A Expense	40	56	925000 -- Hiring & Recruiting	Job Fairs	600.00	600.00	600.00	600.00	600.00
140	G&A Expense	40	56	925000 -- Hiring & Recruiting	Pre-Employment Physicals	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
145	G&A Expense	40	56	925000 -- Hiring & Recruiting	Pre-employment Drug & Alcohol Testing	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
150	G&A Expense	40	56	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	460.61	473.01	489.04	505.66	520.65
155	G&A Expense	40	56	926300 -- EMPLOYEE INSURANCE	Health Insurance	40,506.33	40,506.33	40,506.33	40,506.33	40,506.33
160	G&A Expense	40	56	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	615.18	615.18	615.18	615.18	615.18
165	G&A Expense	40	56	926315 -- Workers Comp - Admin	Workers Comp	167.08	167.08	167.08	167.08	167.08
170	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	30.00	30.00	30.00	30.00	30.00
175	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Flower Arrangements	800.00	800.00	800.00	800.00	800.00
180	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Holiday Lunch	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
185	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Perfect Attendance Awards	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
190	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Retirement Recognition	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
195	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Anniversary Luncheon	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
200	G&A Expense	40	56	926470 -- EMPLOYEE ASSISTANCE EXP	Drug & Alcohol Treatment	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
205	G&A Expense	40	56	926470 -- EMPLOYEE ASSISTANCE EXP	Employee Assistance Expense	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
210	G&A Expense	40	56	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
215	G&A Expense	40	56	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	63,280.06	64,983.86	67,186.39	69,469.45	71,529.89
220	G&A Expense	40	56	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	31,847.13	31,847.13	31,847.13	31,847.13	31,847.13
225	G&A Expense	40	56	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - Finance/HR Copier	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
230	G&A Expense	40	56	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 56	(498,868.09)	(497,930.60)	(509,499.64)	(520,473.28)	(531,328.15)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						(0.00)	0.00	(0.01)	0.00	(0.00)
Non-Operating Revenue						-	-	-	-	-
Net Income						0.00	(0.00)	0.01	(0.00)	0.00



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Information Technology
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 630,575	\$ 921,562	\$ 679,208	\$ 943,069	\$ 964,797	\$ 990,136	\$ 1,015,407	\$ 1,040,570
10	Employee Benefits	510,248	679,026	567,558	648,781	656,307	665,083	673,836	682,551
15	Dues & Subscriptions	10,224	11,100	11,236	1,100	1,100	1,100	1,100	1,100
20	Cell Phone	6,305	6,500	6,121	6,500	6,500	6,500	6,500	6,500
25	Employee Activity	88	228	128	160	100	100	100	100
30	Employee Welfare	200	-	218	-	-	-	-	-
35	Continuing Education	6,460	16,000	14,228	16,000	16,000	16,000	16,000	16,000
40	Computer Expense	55,735	137,000	125,000	158,000	158,000	158,000	158,000	158,000
45	Software Services	333,956	336,000	333,220	441,950	441,950	441,950	441,950	441,950
50	GIS	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
55	Freight	-	-	98	-	-	-	-	-
60	Administrative	-	-	669	-	-	-	-	-
65	Publishing	41	-	-	-	-	-	-	-
70	Office Supplies	-	500	1,755	500	500	500	500	500
75	TOTAL GENERAL & ADMIN EXPENSES	1,608,832	2,162,916	1,794,440	2,271,060	2,300,254	2,334,369	2,368,393	2,402,271
	OTHER REVENUE								
80	Miscellaneous Income	-	-	-	-	-	-	-	-
85	TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-
90	TOTAL INFORMATION TECHNOLOGY	\$ 1,608,832	\$ 2,162,916	\$ 1,794,440	\$ 2,271,060	\$ 2,300,254	\$ 2,334,369	\$ 2,368,393	\$ 2,402,271
	Administrative Overhead Allocation								
	24.55% Electric	394,968	530,996	440,535	557,545	564,712	573,088	581,440	589,758
	21.50% Water	345,899	465,027	385,805	488,278	494,555	501,889	509,205	516,488
	53.95% Telecom	867,965	1,166,893	968,100	1,225,237	1,240,987	1,259,392	1,277,748	1,296,025
	Total	\$ 1,608,832	\$ 2,162,916	\$ 1,794,440	\$ 2,271,060	\$ 2,300,254	\$ 2,334,369	\$ 2,368,393	\$ 2,402,271



Frankfort Plant Board
FY 23-27 Capital Budget
Information Technology

Line	Work Order Description	Division	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
			Total	Total	Total	Total	Total
5	Monitor Replacements	IT	12,500	12,500	12,500	12,500	12,500
10	Network Hardware	IT	25,000	25,000	25,000	25,000	25,000
15	PC Hardware	IT	50,000	50,000	50,000	50,000	50,000
20	Phones, Power, Cabling, Tools	IT	10,000	10,000	10,000	10,000	10,000
25	Printer & Plotter Replacements	IT	7,500	7,500	7,500	7,500	7,500
30	Servers & Data Storage	IT	70,000	70,000	70,000	70,000	70,000
35	Grand Total		175,000	175,000	175,000	175,000	175,000



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Information Technology
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	57	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	500.00	500.00	500.00	500.00	500.00
10	G&A Expense	40	57	905200 -- GIS EXPENSES	ArcFM Software	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
15	G&A Expense	40	57	905200 -- GIS EXPENSES	ArcGIS Software	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
20	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Computer Supplies	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
25	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Network Equipment Maintenance	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
30	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Printer Maintenance & Supplies	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
35	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Server Hardware Maintenance	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
40	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Unified Communications System	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
45	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Adobe Software	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
50	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	AutoCad	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
55	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Board Meeting Software	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00
60	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	CIBS Development Tools	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
65	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Customer Portal: DNS & Web Hosting	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
70	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Customer Portal: Email & SMS Delivery	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
75	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Dynamics Plumblne & Gulfstream Barcode	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
80	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Dynamics Solomon	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
85	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Email and Social Media Archiving	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
90	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	End-Point Security	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
95	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Fraxion eRequester	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
100	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Kronos	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
105	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Microsoft Software	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
110	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Miscellaneous Software	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
115	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Mobile Device Management	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
120	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Network, Security, Scanning, and Auditing Tools	56,500.00	56,500.00	56,500.00	56,500.00	56,500.00
125	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Project & Document Management Service	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
130	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Remote Access	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
135	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Secure File Delivery Service	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
140	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Secure Web Gateway	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
145	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Security and Encryption	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
150	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Security: Monitoring & Logging	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
155	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Server Backup Software	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
160	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Smarty Streets	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
165	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Social Media: Tools & Team Management	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
170	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Survey Monkey	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
175	G&A Expense	40	57	920060 -- DUES AND SUBSCRIPTIONS	Geospatial Information Technology Association	200.00	200.00	200.00	200.00	200.00
180	G&A Expense	40	57	920060 -- DUES AND SUBSCRIPTIONS	Society of Cable Telecommunication Engineers	300.00	300.00	300.00	300.00	300.00
185	G&A Expense	40	57	920060 -- DUES AND SUBSCRIPTIONS	Tech Pro Research	600.00	600.00	600.00	600.00	600.00
190	G&A Expense	40	57	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
195	G&A Expense	40	57	920100 -- ADMINISTRATIVE PAYROLL	Payroll	943,068.96	964,796.98	990,135.98	1,015,407.43	1,040,570.29
200	G&A Expense	40	57	920700 -- TRAVEL AND TRAINING EXPENSE	Corporate Security Awareness Training	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
205	G&A Expense	40	57	920700 -- TRAVEL AND TRAINING EXPENSE	Security and Network	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
210	G&A Expense	40	57	920700 -- TRAVEL AND TRAINING EXPENSE	Telephony and Systems	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
215	G&A Expense	40	57	920910 -- SOCIAL SECURITY EXPENSE	Social Security	72,144.78	73,806.97	75,745.40	77,678.67	79,603.63
220	G&A Expense	40	57	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,826.42	1,868.79	1,918.20	1,967.48	2,016.55
225	G&A Expense	40	57	926300 -- EMPLOYEE INSURANCE	Health Insurance	135,021.10	135,021.10	135,021.10	135,021.10	135,021.10
230	G&A Expense	40	57	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	3,567.78	3,567.78	3,567.78	3,567.78	3,567.78
235	G&A Expense	40	57	926315 -- Workers Comp - Admin	Workers Comp	599.86	599.86	599.86	599.86	599.86
240	G&A Expense	40	57	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	100.00	100.00	100.00	100.00	100.00
245	G&A Expense	40	57	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	60.00	-	-	-	-
250	G&A Expense	40	57	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	250,922.26	256,743.20	263,531.52	270,301.74	277,042.87
255	G&A Expense	40	57	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	184,698.99	184,698.99	184,698.99	184,698.99	184,698.99
260	G&A Expense	40	57	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 57	(2,271,060.15)	(2,300,253.67)	(2,334,368.83)	(2,368,393.04)	(2,402,271.07)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						0.00	0.00	(0.00)	0.01	0.00
Non-Operating Revenue						-	-	-	-	-
Net Income						(0.00)	(0.00)	0.00	(0.01)	(0.00)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Meter Reading
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 372,751	\$ 388,088	\$ 370,766	\$ 349,449	\$ 263,795	\$ -	\$ -	\$ -
10	Employee Benefits	341,588	313,708	295,661	299,327	266,970	-	-	-
15	Cell Phone	4,561	4,600	4,913	5,000	5,000	-	-	-
20	Continuing Education	-	2,000	-	-	-	-	-	-
25	Employee Activity	348	70	190	458	60	-	-	-
30	Meter Reading	16,556	17,700	19,309	17,700	12,000	-	-	-
35	Maintenance Tools & Supplies	2,268	3,000	3,834	3,000	3,000	-	-	-
40	Auto & Truck Repair	6,036	3,402	6,434	2,480	2,480	-	-	-
45	Gas & Oil	14,990	16,498	17,057	22,740	22,740	-	-	-
50	Safety	643	1,000	263	500	500	-	-	-
55	Office Supplies	27	300	194	300	300	-	-	-
60	Freight	82	-	106	-	-	-	-	-
65	TOTAL GENERAL & ADMIN EXPENSES	759,851	750,366	718,727	700,954	576,845	-	-	-
	OTHER REVENUE								
70	Gain/(Loss) on Sale - Fixed Assets	5,362	-	-	-	-	-	-	-
75	TOTAL OTHER REVENUE	5,362	-	-	-	-	-	-	-
80	TOTAL METER READING	\$ 754,489	\$ 750,366	\$ 718,727	\$ 700,954	\$ 576,845	\$ -	\$ -	\$ -
	Administrative Overhead Allocation								
	56.40% Electric	425,532	423,207	405,362	395,338	325,340	-	-	-
	43.60% Water	328,957	327,160	313,365	305,616	251,504	-	-	-
	0.00% Telecom	-	-	-	-	-	-	-	-
	Total	\$ 754,489	\$ 750,366	\$ 718,727	\$ 700,954	\$ 576,845	\$ -	\$ -	\$ -



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Meter Reading
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	58	902000 -- METER READING EXPENSES	Neptune Equipment Annual Meter Reading Maintenance	17,700.00	12,000.00	-	-	-
10	G&A Expense	40	58	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	300.00	300.00	-	-	-
15	G&A Expense	40	58	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	5,000.04	5,000.04	-	-	-
20	G&A Expense	40	58	920100 -- ADMINISTRATIVE PAYROLL	Payroll	303,221.48	227,985.32	-	-	-
25	G&A Expense	40	58	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	46,227.58	35,809.62	-	-	-
30	G&A Expense	40	58	920400 -- SAFETY EXPENSE	Safety Supplies	500.04	500.04	-	-	-
35	G&A Expense	40	58	920910 -- SOCIAL SECURITY EXPENSE	Social Security	26,732.85	20,180.31	-	-	-
40	G&A Expense	40	58	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	653.54	506.26	-	-	-
45	G&A Expense	40	58	926300 -- EMPLOYEE INSURANCE	Health Insurance	94,514.77	94,514.77	-	-	-
50	G&A Expense	40	58	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	1,385.52	1,385.52	-	-	-
55	G&A Expense	40	58	926315 -- Workers Comp - Admin	Workers Comp	2,606.21	2,606.21	-	-	-
60	G&A Expense	40	58	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	60.00	60.00	-	-	-
65	G&A Expense	40	58	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	398.00	-	-	-	-
70	G&A Expense	40	58	926460 -- UNIFORM EXPENSE	Uniform Expense - Meter Reading	5,000.04	5,000.04	-	-	-
75	G&A Expense	40	58	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	1,500.00	1,500.00	-	-	-
80	G&A Expense	40	58	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	89,786.67	69,552.13	-	-	-
85	G&A Expense	40	58	926600 -- OTHER CO PAID PENSION EXPENSES	KPPA Sick Time for Retirees	5,423.05	-	-	-	-
90	G&A Expense	40	58	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	71,724.45	71,724.45	-	-	-
95	G&A Expense	40	58	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Meter Reading	3,000.00	3,000.00	-	-	-
100	G&A Expense	40	58	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	2,480.00	2,480.00	-	-	-
105	G&A Expense	40	58	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	22,740.00	22,740.00	-	-	-
110	G&A Expense	40	58	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 58	(700,954.24)	(576,844.70)	-	-	-
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						(0.00)	(0.00)	-	-	-
Non-Operating Revenue						-	-	-	-	-
Net Income						0.00	0.00	-	-	-



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Safety
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 - 21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 142,154	\$ 144,429	\$ 148,229	\$ 132,857	\$ 136,811	\$ 142,261	\$ 147,931	\$ 153,830
10	Employee Benefits	120,259	111,607	114,055	103,126	104,496	106,384	108,347	110,391
15	Cell Phone	2,216	2,400	1,524	3,400	2,400	2,400	2,400	2,400
20	Continuing Education	5,811	25,000	9,037	15,000	15,000	15,000	15,000	15,000
25	Dues & Subscriptions	150	-	-	485	485	485	485	485
30	Office Supplies	-	300	264	325	325	325	325	325
35	Employee Activity	-	20	-	20	20	20	20	20
40	Employee Welfare	-	5,000	-	9,000	5,000	5,000	5,000	5,000
45	Software Services	2,626	-	-	5,894	5,400	5,400	5,400	5,400
50	Administrative	-	-	-	500	-	-	-	-
55	Gas & Oil	-	-	76	-	-	-	-	-
60	Safety	12,172	12,000	10,028	20,600	12,600	21,600	12,600	21,600
65	Freight	51	-	88	-	-	-	-	-
70	TOTAL GENERAL & ADMIN EXPENSES	285,439	300,756	283,301	291,207	282,537	298,875	297,509	314,451
	OTHER REVENUE								
75	Miscellaneous Income	-	-	-	-	-	-	-	-
80	TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-
85	TOTAL SAFETY	\$ 285,439	\$ 300,756	\$ 283,301	\$ 291,207	\$ 282,537	\$ 298,875	\$ 297,509	\$ 314,451
	Administrative Overhead Allocation								
	28.57% Electric	81,550	85,926	80,939	83,198	80,721	85,389	84,998	89,839
	31.58% Water	90,142	94,979	89,467	91,963	89,225	94,385	93,953	99,304
	39.85% Telecom	113,748	119,851	112,896	116,046	112,591	119,102	118,557	125,309
	Total	\$ 285,439	\$ 300,756	\$ 283,301	\$ 291,207	\$ 282,537	\$ 298,875	\$ 297,509	\$ 314,451



Frankfort Plant Board
FY 23-27 Capital Budget
Safety

			FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
Line	Work Order Description	Division	Total	Total	Total	Total	Total
5	Safety Equipment FY21-22	Safety	10,000	5,000	5,000	5,000	5,000
10	Grand Total		10,000	5,000	5,000	5,000	5,000



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Safety
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	59	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	325.00	325.00	325.00	325.00	325.00
10	G&A Expense	40	59	905400 -- SOFTWARE SERVICES	LOTO Procedure Development Software	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
15	G&A Expense	40	59	905400 -- SOFTWARE SERVICES	MSDS Online Services	3,794.00	3,300.00	3,300.00	3,300.00	3,300.00
20	G&A Expense	40	59	920000 -- ADMINISTRATIVE EXPENSE	KRUS Meeting (FPB Host)	500.00	-	-	-	-
25	G&A Expense	40	59	920060 -- DUES AND SUBSCRIPTIONS	CUSP Recertification / USOLN Membership	335.00	335.00	335.00	335.00	335.00
30	G&A Expense	40	59	920060 -- DUES AND SUBSCRIPTIONS	KRUS Membership Dues	150.00	150.00	150.00	150.00	150.00
35	G&A Expense	40	59	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,399.96	2,400.00	2,400.00	2,400.00	2,400.00
40	G&A Expense	40	59	920100 -- ADMINISTRATIVE PAYROLL	Payroll	132,856.94	136,811.40	142,261.25	147,931.26	153,830.35
45	G&A Expense	40	59	920400 -- SAFETY EXPENSE	CDL Physicals	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
50	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Ladder Inspections	8,000.04	-	9,000.00	-	9,000.00
55	G&A Expense	40	59	920400 -- SAFETY EXPENSE	MVR / Vehicle Accident Reports	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
60	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Safety Supplies/Small Equipment	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
65	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Safety Videos and Training Publications	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
70	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Vaccinations Hep A & Hep B	600.00	600.00	600.00	600.00	600.00
75	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	CPR/First Aid/AED Training	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
80	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	Miscellaneous Area Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
85	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	National Conferences	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
90	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	On-Site Safety Training	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
95	G&A Expense	40	59	920910 -- SOCIAL SECURITY EXPENSE	Social Security	10,163.56	10,466.07	10,882.99	11,316.74	11,768.02
100	G&A Expense	40	59	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	255.34	263.05	273.68	284.73	296.24
105	G&A Expense	40	59	926100 -- EMPLOYEES WELFARE EXPENSE	Fitness App	4,000.00	-	-	-	-
110	G&A Expense	40	59	926100 -- EMPLOYEES WELFARE EXPENSE	Fitness Reimbursement	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
115	G&A Expense	40	59	926300 -- EMPLOYEE INSURANCE	Health Insurance	27,004.22	27,004.22	27,004.22	27,004.22	27,004.22
120	G&A Expense	40	59	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	549.06	549.06	549.06	549.06	549.06
125	G&A Expense	40	59	926315 -- Workers Comp - Admin	Workers Comp	150.49	150.49	150.49	150.49	150.49
130	G&A Expense	40	59	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	20.00	20.00	20.00	20.00	20.00
135	G&A Expense	40	59	926460 -- UNIFORM EXPENSE	Uniform Expense	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
140	G&A Expense	40	59	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	35,079.54	36,138.94	37,598.95	39,117.95	40,698.32
145	G&A Expense	40	59	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	28,424.20	28,424.20	28,424.20	28,424.20	28,424.20
150	G&A Expense	40	59	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 59	(291,207.34)	(282,537.44)	(298,874.83)	(297,508.66)	(314,450.90)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						0.01	(0.01)	0.01	(0.01)	0.00
Non-Operating Revenue						-	-	-	-	-
Net Income						(0.01)	0.01	(0.01)	0.01	(0.00)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Support Services
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 525,834	\$ 590,576	\$ 471,092	\$ 557,982	\$ 572,717	\$ 591,083	\$ 608,364	\$ 625,254
10	Employee Benefits	545,610	521,767	456,996	465,502	470,605	476,966	482,952	488,801
15	Cell Phone	2,988	3,300	2,179	3,300	3,300	3,300	3,300	3,300
20	Continuing Education	115	7,000	-	6,000	6,000	6,000	6,000	6,000
25	Employee Activity	364	130	275	140	110	110	110	110
30	Employee Welfare	-	-	199	-	-	-	-	-
35	Dues & Subscriptions	179	750	330	430	430	430	430	430
40	Repairs & Maintenance	64,473	73,200	78,499	128,350	128,350	128,350	128,350	128,350
45	Auto & Truck Repair	9,232	4,158	10,682	3,824	3,824	3,824	3,824	3,824
50	Gas & Oil	16,651	22,667	18,750	16,350	16,350	16,350	16,350	16,350
55	Utilities	49,590	53,500	49,238	50,800	50,800	50,800	50,800	50,800
60	Maintenance Tools & Supplies	30,488	43,000	37,820	53,000	53,000	53,000	53,000	53,000
65	General	600	1,000	-	1,000	1,000	1,000	1,000	1,000
70	Support Services	1,702	6,000	15,631	42,000	42,000	42,000	42,000	42,000
75	Inventory Adjustments	21,067	40,000	90,353	40,000	40,000	40,000	40,000	40,000
80	Cost of Sales Clearing	5	-	-	-	-	-	-	-
85	Freight	66,530	65,000	61,680	65,000	65,000	65,000	65,000	65,000
90	Safety	12,363	7,000	4,668	7,000	7,000	7,000	7,000	7,000
95	Interdepartment Services	24,971	-	20,435	-	-	-	-	-
100	Office Supplies	15,574	22,000	21,203	22,000	22,000	22,000	22,000	22,000
105	Software	792	-	-	-	-	-	-	-
110	Publishing	-	-	54	-	-	-	-	-
115	TOTAL GENERAL & ADMIN EXPENSES	1,389,127	1,461,047	1,340,084	1,462,678	1,482,487	1,507,213	1,530,480	1,553,220
	OTHER REVENUE								
120	Material Sales	5	-	22	-	-	-	-	-
125	Gain/(Loss) on Sale - Fixed Assets	4,441	-	-	-	-	-	-	-
130	Miscellaneous Income	329	-	1,186	-	-	-	-	-
135	TOTAL OTHER REVENUE	4,775	-	1,208	-	-	-	-	-
140	TOTAL SUPPORT SERVICES	\$ 1,384,351	\$ 1,461,047	\$ 1,338,876	\$ 1,462,678	\$ 1,482,487	\$ 1,507,213	\$ 1,530,480	\$ 1,553,220
	Administrative Overhead Allocation								
59.43%	Electric	822,720	868,300	795,694	869,270	881,042	895,737	909,564	923,078
11.68%	Water	161,692	170,650	156,381	170,841	173,154	176,042	178,760	181,416
28.89%	Telecom	399,939	422,097	386,801	422,568	428,290	435,434	442,156	448,725
	Total	\$ 1,384,351	\$ 1,461,047	\$ 1,338,876	\$ 1,462,678	\$ 1,482,487	\$ 1,507,213	\$ 1,530,480	\$ 1,553,220



Frankfort Plant Board
FY 23-27 Capital Budget
Support Service

Line	Work Order Description	Division	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27
			Total	Total	Total	Total	Total
5	Security - Support Services	Sup Svc	19,000	19,000	19,000	19,000	19,000
10	Support Services Equipment	Sup Svc	20,000	20,000	20,000	20,000	20,000
15	Service Center Warehouse & Lot Improvements	Sup Svc	25,000	25,000	25,000	25,000	25,000
20	Service Center Office Improvements	Sup Svc	20,000	-	-	-	-
25	T-474 4X4 Tractor 2011	Sup Svc	-	-	-	-	75,000
30	T-475 Bush Hog 2011	Sup Svc	-	-	-	-	25,000
35	Add'l Truck for Buildings & Grounds Maint	Sup Svc	46,000	-	-	-	-
40	Add'l Forklift - Carryover	Sup Svc	29,432	-	-	-	-
45	Grand Total		159,432	64,000	64,000	64,000	164,000



Frankfort Electric Water Plant Board
Line Item Detail - Admin - Support Service
 FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	60	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies for Service Center Departments & Copy Paper for Entire Company	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
10	G&A Expense	40	60	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Public Procurement Association & NIGP	350.00	350.00	350.00	350.00	350.00
15	G&A Expense	40	60	920060 -- DUES AND SUBSCRIPTIONS	State Journal Subscription	80.00	80.00	80.00	80.00	80.00
20	G&A Expense	40	60	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
25	G&A Expense	40	60	920100 -- ADMINISTRATIVE PAYROLL	Payroll	548,976.86	563,474.30	581,549.71	598,547.10	615,142.90
30	G&A Expense	40	60	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	9,005.24	9,243.14	9,532.91	9,817.26	10,111.12
35	G&A Expense	40	60	920400 -- SAFETY EXPENSE	Safety Expense - Heat Related & Emergency Kit Supplies	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
40	G&A Expense	40	60	920400 -- SAFETY EXPENSE	Safety Expense - PPE	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
45	G&A Expense	40	60	920700 -- TRAVEL AND TRAINING EXPENSE	Buildings & Grounds Maintenance	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
50	G&A Expense	40	60	920700 -- TRAVEL AND TRAINING EXPENSE	Inventory Management	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
55	G&A Expense	40	60	920700 -- TRAVEL AND TRAINING EXPENSE	Training for Public Procurement	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
60	G&A Expense	40	60	920700 -- TRAVEL AND TRAINING EXPENSE	Vegetation Management	500.00	500.00	500.00	500.00	500.00
65	G&A Expense	40	60	920910 -- SOCIAL SECURITY EXPENSE	Social Security	42,685.63	43,812.88	45,217.82	46,539.87	47,831.93
70	G&A Expense	40	60	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,073.90	1,102.64	1,138.45	1,172.15	1,205.08
75	G&A Expense	40	60	926300 -- EMPLOYEE INSURANCE	Health Insurance	148,523.21	148,523.21	148,523.21	148,523.21	148,523.21
80	G&A Expense	40	60	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	2,078.92	2,078.92	2,078.92	2,078.92	2,078.92
85	G&A Expense	40	60	926315 -- Workers Comp - Admin	Workers Comp	3,394.54	3,394.54	3,394.54	3,394.54	3,394.54
90	G&A Expense	40	60	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	110.00	110.00	110.00	110.00	110.00
95	G&A Expense	40	60	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	30.00	-	-	-	-
100	G&A Expense	40	60	926460 -- UNIFORM EXPENSE	Uniform Expense - Support Services	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00
105	G&A Expense	40	60	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
110	G&A Expense	40	60	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	146,123.08	150,070.68	154,990.71	159,620.49	164,145.23
115	G&A Expense	40	60	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	107,622.57	107,622.57	107,622.57	107,622.57	107,622.57
120	G&A Expense	40	60	930100 -- GENERAL EXPENSES	General Expense - Support Services	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
125	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Annual Fire System (Water & FM200)	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
130	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - Service Center	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
135	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pickup	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
140	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	HVAC Maintenance & Repairs - Service Center	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
145	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Ice Machine Cleaning & Maintenance - All Buildings	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
150	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing and Landscape Maintenance at the Service Center	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
155	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control - Service Center	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00
160	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Plumbing, Electric, Security, General	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
165	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Repairs, Replacements, Maintenance on FPB Security Equipment	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
170	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Service Center Generator	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
175	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Snow & Ice Removal	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
180	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Windows, Garage Doors, Fencing, Gates	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
185	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Building Maintenance	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
190	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Custodial Supplies	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
195	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Stockroom	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
200	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Textiles	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
205	G&A Expense	40	60	930300 -- UTILITIES	Columbia Gas - Service Center	12,300.00	12,300.00	12,300.00	12,300.00	12,300.00
210	G&A Expense	40	60	930300 -- UTILITIES	FPB Utilities - Support Services	38,500.00	38,500.00	38,500.00	38,500.00	38,500.00
215	G&A Expense	40	60	932110 -- SUPPORT SERVICES EXP	Support Services Expense - Supplies	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
220	G&A Expense	40	60	932110 -- SUPPORT SERVICES EXP	Support Services Expense - Warehouse Rent at 859 E Main St	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
225	G&A Expense	40	60	932130 -- INVENTORY ADJUSTMENTS	Inventory Adjustments	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
230	G&A Expense	40	60	932135 -- FREIGHT & OTHER ADJ.	Freight & Other Adj, Weekly UPS Fee	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
235	G&A Expense	40	60	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	3,824.00	3,824.00	3,824.00	3,824.00	3,824.00
240	G&A Expense	40	60	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	16,350.00	16,350.00	16,350.00	16,350.00	16,350.00
245	G&A Expense	40	60	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 60	(1,462,677.95)	(1,482,486.87)	(1,507,212.84)	(1,530,480.11)	(1,553,219.51)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						(0.00)	0.00	(0.01)	(0.00)	(0.01)
Non-Operating Revenue						-	-	-	-	-
Net Income						0.00	(0.00)	0.01	0.00	0.01



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Network Operations Center
For the Fiscal Years Ending 2023 - 2027

Line		FY 20 -21 Actual	FY 21 - 22 Budget	FY 21 - 22 Estimated	FY 22 - 23 Budget	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 594,934	\$ 632,525	\$ 617,817	\$ 676,540	\$ 693,740	\$ 715,289	\$ 737,081	\$ 757,434
10	Employee Benefits	538,275	467,765	468,845	526,729	532,686	540,150	547,698	554,747
15	Cell Phone	5,214	5,600	4,946	5,600	10,700	10,700	10,700	10,700
20	Continuing Education	-	1,000	545	2,000	2,000	2,000	2,000	2,000
25	Employee Activity	296	228	516	208	120	120	120	120
30	Employee Welfare	-	-	216	-	-	-	-	-
35	Administrative	1,028	-	-	-	-	-	-	-
40	Repairs & Maintenance	14,205	15,000	16,139	15,700	15,700	15,700	15,700	15,700
45	Auto & Truck Repair	447	-	23	24	24	24	24	24
50	Gas & Oil	-	3,467	-	15,160	15,160	15,160	15,160	15,160
55	Utilities	16,530	15,700	13,152	23,300	23,300	23,300	23,300	23,300
60	Maintenance Tools & Supplies	169	-	3,411	-	-	-	-	-
65	General	-	-	544	-	-	-	-	-
70	Support Services	2,001	-	4,685	-	-	-	-	-
75	Software Services	-	1,700	98	1,700	1,700	1,700	1,700	1,700
80	Other Services	30,777	29,000	30,577	29,000	29,000	29,000	29,000	29,000
85	Office Supplies	250	2,500	1,838	4,500	4,500	4,500	4,500	4,500
90	Safety	223	-	290	500	500	500	500	500
95	Freight	13	-	-	-	-	-	-	-
100	TOTAL GENERAL & ADMIN EXPENSES	1,204,363	1,174,486	1,163,643	1,300,961	1,329,130	1,358,143	1,387,483	1,414,885
	OTHER REVENUE								
105	Miscellaneous Income	-	-	-	-	-	-	-	-
110	Material Sales	2	-	43	-	-	-	-	-
115	TOTAL OTHER REVENUE	2	-	43	-	-	-	-	-
120	TOTAL SUPPORT SERVICES	\$ 1,204,361	\$ 1,174,486	\$ 1,163,600	\$ 1,300,961	\$ 1,329,130	\$ 1,358,143	\$ 1,387,483	\$ 1,414,885
	Administrative Overhead Allocation								
	38.62% Electric	465,124	453,586	449,382	502,431	513,310	524,515	535,846	546,429
	29.21% Water	351,794	343,067	339,887	380,011	388,239	396,713	405,284	413,288
	32.17% Telecom	387,443	377,832	374,330	418,519	427,581	436,914	446,353	455,169
	Total	\$ 1,204,361	\$ 1,174,486	\$ 1,163,600	\$ 1,300,961	\$ 1,329,130	\$ 1,358,143	\$ 1,387,483	\$ 1,414,885



Frankfort Plant Board
FY 23-27 Capital Budget
NOC

Line	Work Order Description	Division	FY 22-23 Total	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total
5	Additional Vehicle - 1/2 Ton Pickup	NOC	38,000	-	-	-	-
10	T-427 Chevrolet Colorado, 2008	NOC	-	38,000	-	-	-
15	Iridium Extreme Emergency back-up Satellite phones (6)	NOC	13,340	-	-	-	-
20	Portable Radios w/ chargers x 10	NOC	10,890	-	-	-	-
25	Grand Total		62,230	38,000	-	-	-



Frankfort Electric Water Plant Board
Line Item Detail - Admin - NOC
FY 2023-2037

Line	Category	Division	Department	Account	Line Item	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
5	G&A Expense	40	61	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
10	G&A Expense	40	61	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
15	G&A Expense	40	61	905400 -- SOFTWARE SERVICES	OneCall Now Mass Notification System	500.00	500.00	500.00	500.00	500.00
20	G&A Expense	40	61	905400 -- SOFTWARE SERVICES	TestGenius Pre-employment software	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
25	G&A Expense	40	61	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00
30	G&A Expense	40	61	920070 -- CELL PHONE EXPENSE	Cell service for 6 satellite emergency phones	-	5,100.00	5,100.00	5,100.00	5,100.00
35	G&A Expense	40	61	920100 -- ADMINISTRATIVE PAYROLL	Payroll	603,672.27	619,012.11	638,232.24	657,615.54	675,754.90
40	G&A Expense	40	61	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll	72,867.36	74,727.89	77,056.45	79,465.39	81,679.42
45	G&A Expense	40	61	920400 -- SAFETY EXPENSE	Safety Expense - PPE	500.00	500.00	500.00	500.00	500.00
50	G&A Expense	40	61	920700 -- TRAVEL AND TRAINING EXPENSE	Continuing Education	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
55	G&A Expense	40	61	920910 -- SOCIAL SECURITY EXPENSE	Social Security	51,755.28	53,071.11	54,719.58	56,386.69	57,943.73
60	G&A Expense	40	61	923700 -- OTHER SERVICES	Locates	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
65	G&A Expense	40	61	923700 -- OTHER SERVICES	Overflow call management	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
70	G&A Expense	40	61	926000 -- UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,312.24	1,345.78	1,387.80	1,430.30	1,469.99
75	G&A Expense	40	61	926300 -- EMPLOYEE INSURANCE	Health Insurance	162,025.32	162,025.32	162,025.32	162,025.32	162,025.32
80	G&A Expense	40	61	926310 -- EMPLOYEE LIFE INSURANCE	Life Insurance	2,357.87	2,357.87	2,357.87	2,357.87	2,357.87
85	G&A Expense	40	61	926315 -- Workers Comp - Admin	Workers Comp	1,233.29	1,233.29	1,233.29	1,233.29	1,233.29
90	G&A Expense	40	61	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	120.00	120.00	120.00	120.00	120.00
95	G&A Expense	40	61	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Awards	88.00	-	-	-	-
100	G&A Expense	40	61	926460 -- UNIFORM EXPENSE	Uniform Expense	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
105	G&A Expense	40	61	926500 -- COMPANY CONTRIBUTION TO EMP PE	401a Match	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
110	G&A Expense	40	61	926500 -- COMPANY CONTRIBUTION TO EMP PE	KPPA Pension Match	180,281.66	184,889.64	190,662.53	196,500.67	201,953.34
115	G&A Expense	40	61	927000 -- CERS Pension Expense	KPPA - YE Unfunded Liability Expense	122,063.46	122,063.46	122,063.46	122,063.46	122,063.46
120	G&A Expense	40	61	930110 -- REPAIR & MAINTENANCE EXPENSE	Annual 2-Way Radio Service Agreement	11,500.00	11,500.00	11,500.00	11,500.00	11,500.00
125	G&A Expense	40	61	930110 -- REPAIR & MAINTENANCE EXPENSE	General Maintenance Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
130	G&A Expense	40	61	930110 -- REPAIR & MAINTENANCE EXPENSE	Locator marking Paint/Supplies	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
135	G&A Expense	40	61	930300 -- UTILITIES	AT&T Phone Lines & Cent Link LD	15,700.00	15,700.00	15,700.00	15,700.00	15,700.00
140	G&A Expense	40	61	930300 -- UTILITIES	NOC Dispatch Phone Lines	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00
145	G&A Expense	40	61	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	24.00	24.00	24.00	24.00	24.00
150	G&A Expense	40	61	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	15,160.00	15,160.00	15,160.00	15,160.00	15,160.00
155	G&A Expense	40	61	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 61	(1,300,960.74)	(1,329,130.46)	(1,358,142.54)	(1,387,482.53)	(1,414,885.31)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	0.01	0.01	0.00	(0.00)	0.01
Non-Operating Revenue	-	-	-	-	-
Net Income	(0.01)	(0.01)	(0.00)	0.00	(0.01)