

FRANKFORT'S FUTURE... NOW



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

FISCAL YEARS BEGINNING

2022-2026





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BOARD OF DIRECTORS

John Cubine..... Board Chair
Stephen MasonVice-Chairman
Dawn Hale Secretary/Treasurer
John Snyder Member
Kathryn Dutton-Mitchell.....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 PriceAssistant General Manager of Administration, Staff Attorney

David Billings, P.EDirector of Water Operations/Chief Water Engineer
Katrina Cummins, CPAFinance Director
Cassie Estill/April Rhodes Customer Service Supervisors
Adam Hellard.....Cable/Telecom Superintendent
Scott HudsonElectric Superintendent
Casey JonesInformation Technology Director
Cathy LindseyCommunications & Marketing Director
Travis McCullar, P.E.Chief Electrical Engineer
Kim PhillipsSafety Director
Leigh Ann Phillips.....Support Services Director
Deron RamboNetwork Operations Center (NOC) Director
Julie RoneyWater Plant Superintendent
Nichell Brown.....Human Resource Director
Brian BourneWater Distribution Superintendent

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 2022) and long-range plan (FY 2023-2026) covers a five-year period beginning July 1, 2021 (year 1) and ending June 30, 2026 (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 2022 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 conforming with 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 2022 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 2022 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 2022 - 2026

Employee Benefits Assumptions					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	2% July & Jan	2% July & Jan	2% July & Jan	2% July & Jan	2% July & Jan
Wage Increase - Above Grade Midpoint (Eff July 1)	2% COLA	2% COLA	2% COLA	2% COLA	2% COLA
Health Insurance (including dental and vision)	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000
Life Insurance	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000	\$ 67,000
Pension - KRS CERS % of Gross Wages	26.95%	28.05%	28.05%	28.05%	28.05%
Pension - KRS CERS and 401a Match	\$ 4,079,872	\$ 4,334,341	\$ 4,483,741	\$ 4,627,851	\$ 4,747,634
Pension - KRS Unfunded Liability	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Social Security/Medicare (7.65% of Applicable Wages)	\$ 1,135,000	\$ 1,159,277	\$ 1,197,765	\$ 1,234,584	\$ 1,264,699
KLC Unemployment Trust Contributions	\$ 27,414	\$ 28,058	\$ 29,039	\$ 29,953	\$ 30,716

Electric Division Assumptions					
Wholesale Power Cost - KYMEA	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Wholesale Power Cost - KYMEA	\$ 40,329,887	\$ 40,704,058	\$ 41,115,646	\$ 41,568,393	\$ 42,066,415
SEPA (Income)/Expense	\$ (829,944)	\$ (829,944)	\$ (829,944)	\$ (829,944)	\$ (829,944)
Change in Demand Purchased from FY 2021	10%	10%	10%	10%	10%
Change in Energy Purchased from FY 2021	0%	0%	0%	0%	0%
kWh Wholesale Energy Purchased by FPB	657,532,953	657,532,953	657,532,953	657,532,953	657,532,953
KW Generation (Demand) Purchased by FPB	1,305,976	1,305,976	1,305,976	1,305,976	1,305,976
KW Transmission Purchased by FPB	1,305,976	1,305,976	1,305,976	1,305,976	1,305,976
Demand Charge - kW times Monthly Billing Demand	\$ 14.044	\$ 14.044	\$ 14.044	\$ 14.044	\$ 14.044
Energy Charge - kWh time Monthly Energy Requirement	\$ 0.024702	\$ 0.024702	\$ 0.024702	\$ 0.024702	\$ 0.024702
LGE/KU Transmission Charge - kW times Monthly Transmission Billing Demand	\$ 2.8997	\$ 2.8997	\$ 2.8997	\$ 2.8997	\$ 2.8997
MISO Transmission Charge - kW times Monthly Billing Demand	\$ 1.5350	\$ 1.5350	\$ 1.5350	\$ 1.5350	\$ 1.5350
FPB Electric Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
kWh Energy Sold to FPB Customers	635,070,781	635,070,781	635,070,781	635,070,781	635,070,781
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 2022	FY 2023	FY 2024	FY 2025	FY 2026
Gallons Sold - All Customer Classes	2,151,849,146	2,151,849,146	2,151,849,146	2,151,849,146	2,151,849,146
Customer Service Charge - 5/8" Meter	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00
Customer Service Charge - 3/4" Meter	\$ 13.50	\$ 13.50	\$ 13.50	\$ 13.50	\$ 13.50
Customer Service Charge - 1" Meter	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50	\$ 22.50
Customer Service Charge - 1 1/2" Meter	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00	\$ 45.00
Customer Service Charge - 2" Meter	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00
Customer Service Charge - 3" Meter	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00	\$ 135.00
Customer Service Charge - 4" Meter	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00
Customer Service Charge - 6" Meter	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00
Customer Service Charge - 8" Meter	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00
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	\$ 3.17	\$ 3.17	\$ 3.17	\$ 3.17	\$ 3.17
Consumption Charge Per Thousand Gallons - Industrial County	\$ 3.17	\$ 3.17	\$ 3.17	\$ 3.17	\$ 3.17
Additional Revenue Required	\$ -	\$ 435,685	\$ 855,281	\$ 1,298,087	\$ 1,756,391



Frankfort Plant Board
Budget Assumptions
FY 2022 - 2026

Telecom Division Assumptions						
FPB Telecom Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
Residential Nextband Internet - 1000 Mbps	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Residential Nextband Internet - 500 Mbps	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
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	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Business Nextband Internet - 500 Mbps	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
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)	\$ 72.45	\$ 78.65	\$ 82.80	\$ 89.35	\$ 94.55	\$ 94.55
Preferred Cable Rate (Effective March 1)	\$ 82.95	\$ 89.15	\$ 94.30	\$ 101.60	\$ 107.55	\$ 107.55
Cable Retransmission Surcharge (Effective January 1)	\$ 22.39	\$ 24.78	\$ 27.27	\$ 41.23	\$ 45.25	\$ 45.25
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)	\$ 15.00	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50	\$ 12.50
Starz/Encore Rate (Effective March 1)	\$ 15.00	\$ 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 2022 - 2026

Line	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
10 Operating Revenues	\$ 100,076,501	\$ 100,806,318	\$ 102,124,191	\$ 103,554,314	\$ 104,390,325
15 Other Revenues	1,903,294	1,446,877	1,454,221	1,459,303	1,465,915
20 Total Revenues	101,979,795	102,253,194	103,578,412	105,013,617	105,856,240
25 Division Expenses	(64,791,292)	(65,884,126)	(68,294,428)	(69,744,170)	(70,340,249)
30 Division Admin Expenses	(15,649,294)	(17,086,146)	(17,412,641)	(17,826,584)	(17,855,576)
35 Gross Margin	21,539,209	19,282,923	17,871,343	17,442,863	17,660,416
Administrative Overhead					
40 General	(2,057,904)	(2,073,783)	(2,050,039)	(2,025,634)	(2,004,788)
45 Administration	(1,204,880)	(2,070,202)	(2,251,560)	(2,344,862)	(2,386,630)
50 Board of Directors	(97,685)	(97,685)	(97,685)	(97,685)	(97,685)
55 Customer Service	(2,242,007)	(2,335,493)	(2,382,990)	(2,422,207)	(2,460,959)
60 Finance	(695,536)	(705,714)	(715,285)	(725,216)	(735,147)
65 Fleet Services	(646,113)	(673,111)	(691,818)	(709,925)	(723,473)
70 Human Resources	(453,411)	(483,200)	(488,661)	(504,506)	(510,748)
75 Information Technology	(2,162,916)	(2,344,529)	(2,346,518)	(2,350,519)	(2,389,689)
80 Meter Reading	(750,366)	(351,000)	0	0	0
85 Safety	(300,756)	(310,524)	(307,858)	(321,350)	(318,349)
90 Support Services	(1,461,047)	(1,495,827)	(1,527,034)	(1,556,670)	(1,583,262)
95 Network Operations Center	(1,174,486)	(1,203,558)	(1,228,558)	(1,254,417)	(1,280,522)
100 Total Administrative Overhead	(13,247,108)	(14,144,625)	(14,088,005)	(14,312,990)	(14,491,250)
105 Change in Net Position	8,292,101	5,138,297	3,783,337	3,129,873	3,169,165
110 Plus: Non-Cash Items					
115 Depreciation/Amortization Expense	7,738,218	8,896,692	9,284,629	9,614,037	9,569,907
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 Interdivision Loan for KIA loan prepayment	-	-	-	-	-
150 Irrevocable Escrow for 2015A Bond	(13,650,000)	-	-	-	-
155 Less: Principal Repayment on Debt					
160 Revenue Bonds, Series 2013	(415,000)	(430,000)	(440,000)	-	-
165 Revenue Bonds, Series 2015A (Admin Building)	-	-	-	-	-
170 KIA Loan - MCC and OSG Projects	(3,707,561)	-	-	-	-
175 KIA Loan - WTP Generator	(1,894,555)	-	-	-	-
180 FSN - First Lien Loan	(1,512,506)	-	-	-	-
185 FSN - Third Lien Loan, Headend	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
190 Plus: Principal Repayment Received					
195 Interdivision Loan for Reservoir	-	-	-	-	-
200 Interdivision Loan for AMI	-	-	-	-	-
205 Interdivision Loan for NextBand	-	-	-	-	-
210 Interdivision Loan for KIA loan prepayment	-	-	-	-	-
215 Interdivision Loan for 2015A Bond prepayment	-	-	-	-	-
220 Total Cash Funding Current Year	(2,899,303)	15,854,989	14,877,967	14,993,910	14,989,073
225 Cash Balance Beginning of Year	52,000,000	18,514,544	21,279,797	23,148,702	25,277,112
230 Cash Available For Capital Additions	49,100,697	34,369,533	36,157,764	38,142,612	40,266,185
235 Division Estimated Capital Additions	30,293,153	12,863,736	12,780,062	12,568,500	7,638,635
240 Cash Available for General Capital Additions	18,807,544	21,505,797	23,377,702	25,574,112	32,627,550
245 Administration Capital Additions	-	-	-	-	-
250 Information Technology Capital Additions	175,000	175,000	175,000	175,000	175,000
255 Meter Reading Capital Additions	-	-	-	-	-
260 Safety Capital Additions	5,000	5,000	5,000	5,000	5,000
265 Support Services Capital Additions	113,000	46,000	49,000	117,000	24,000
270 NOC Capital Additions	-	-	-	-	-
275 Total General Capital Additions	293,000	226,000	229,000	297,000	204,000
280 End of Year Estimated Cash Reserve Balance	\$ 18,514,544	\$ 21,279,797	\$ 23,148,702	\$ 25,277,112	\$ 32,423,550

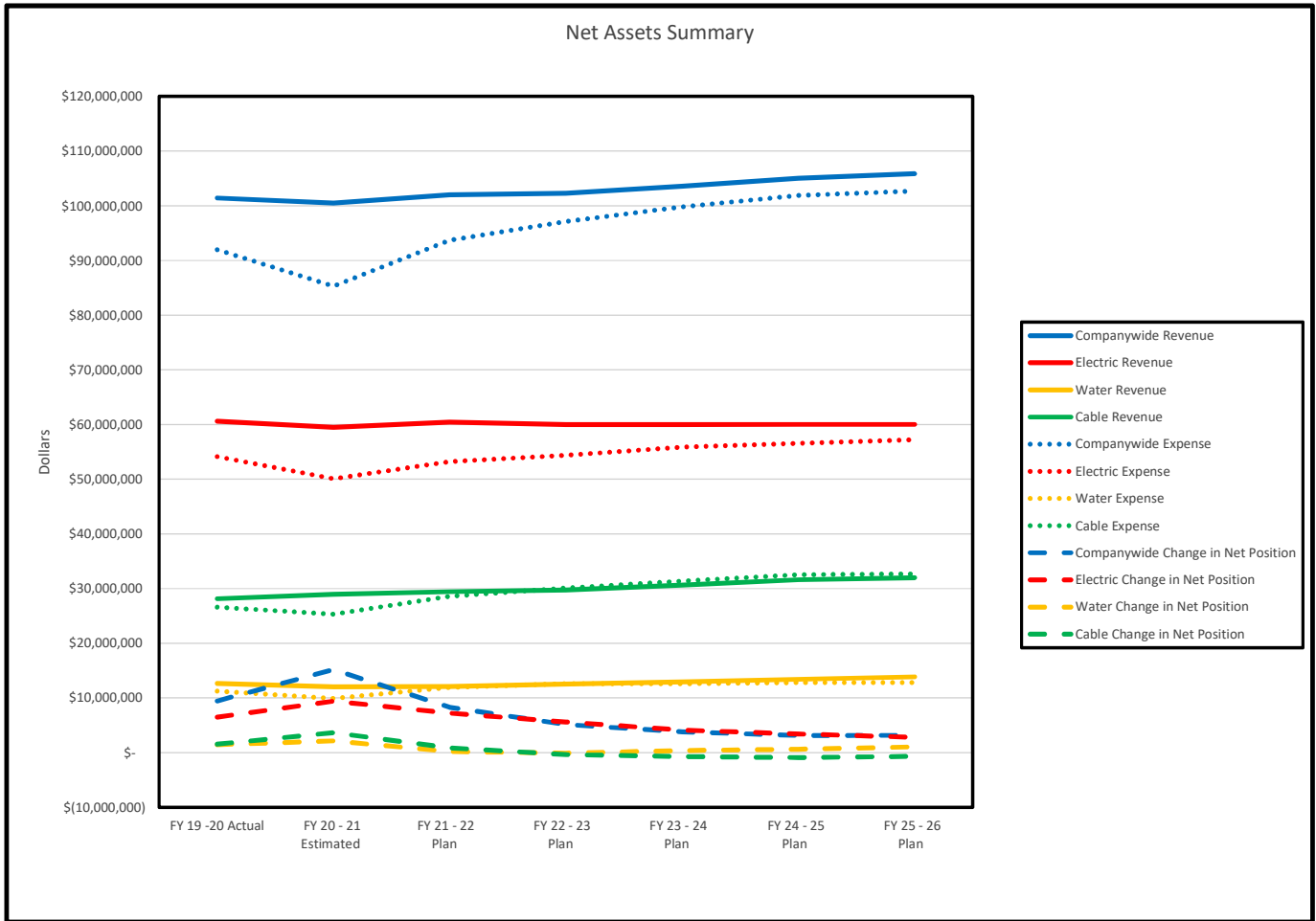
Division Reserve Requirements					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
285 Revenue Bond Sinking Fund, Series 2013 Bond Issuance	\$ 215,000	\$ 220,000	\$ -	\$ -	\$ -
290 Debt Service Reserve, Series 2013 Bond Issuance	392,000	392,000	-	-	-
295 Revenue Bond Sinking Fund, Series 2015A Bond Issuance	-	-	-	-	-
300 Debt Service Reserve, Series 2015A Bond Issuance	-	-	-	-	-
305 KIA WTP MCC & OSG Replacement Reserve	-	-	-	-	-
310 KIA WTP Generator Replacement Reserve	-	-	-	-	-
315 Total Restricted Reserve Requirements - Debt Covenants	\$ 607,000	\$ 612,000	\$ -	\$ -	\$ -

320 Cash Reserve Level - 30 Days plus restricted reserve	\$ 7,519,456	\$ 7,713,517	\$ 7,292,537	\$ 7,439,142	\$ 7,509,764
325 Cash Reserve Level - 90 Days plus restricted reserve	\$ 18,978,955	\$ 19,430,089	\$ 19,432,594	\$ 19,829,408	\$ 20,008,535
330 Cash Reserve Level - 120 Days plus restricted reserve	\$ 28,256,825	\$ 29,018,068	\$ 29,170,148	\$ 29,756,569	\$ 30,039,056
335 Cash Reserve Level - 180 Days plus restricted reserve	\$ 42,081,738	\$ 43,221,103	\$ 43,755,223	\$ 44,634,854	\$ 45,058,584



Frankfort Plant Board
5 Year Budget Comparison
 Companywide Statements of Revenues, Expenses, and Changes in Net Position - Summary
 For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
COMPANYWIDE								
10	Revenues	\$ 101,411,809	\$ 100,482,236	\$ 101,979,795	\$ 102,253,194	\$ 103,578,412	\$ 105,013,617	\$ 105,856,240
15	Expenses	91,978,367	85,290,586	93,687,694	97,114,897	99,795,075	101,883,745	102,687,075
20	Change in Net Position	\$ 9,433,442	\$ 15,191,651	\$ 8,292,101	\$ 5,138,297	\$ 3,783,337	\$ 3,129,873	\$ 3,169,165
ELECTRIC								
25	Revenues	\$ 60,618,777	\$ 59,481,661	\$ 60,441,065	\$ 59,984,863	\$ 59,994,817	\$ 60,003,109	\$ 60,009,721
30	Expenses	54,137,755	50,077,316	53,202,664	54,374,024	55,873,106	56,578,527	57,203,685
35	Change in Net Position	\$ 6,481,022	\$ 9,404,346	\$ 7,238,401	\$ 5,610,839	\$ 4,121,712	\$ 3,424,582	\$ 2,806,037
WATER								
40	Revenues	\$ 12,650,511	\$ 12,045,668	\$ 12,103,361	\$ 12,538,831	\$ 12,955,817	\$ 13,395,413	\$ 13,853,717
45	Expenses	11,230,609	9,905,085	11,906,850	12,636,037	12,572,876	12,787,737	12,802,086
50	Change in Net Position	\$ 1,419,902	\$ 2,140,583	\$ 196,511	\$ (97,206)	\$ 382,941	\$ 607,677	\$ 1,051,632
TELECOM								
55	Revenues	\$ 28,142,521	\$ 28,954,907	\$ 29,435,369	\$ 29,729,500	\$ 30,627,778	\$ 31,615,095	\$ 31,992,802
60	Expenses	26,610,003	25,308,185	28,578,180	30,104,835	31,349,093	32,517,481	32,681,305
65	Change in Net Position	\$ 1,532,518	\$ 3,646,722	\$ 857,189	\$ (375,335)	\$ (721,315)	\$ (902,386)	\$ (688,503)





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 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
OPERATING REVENUES									
5	Electric	\$ 59,554,545	\$ 57,641,768	\$ 58,898,279	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806
10	Water	12,380,715	12,235,761	11,536,394	11,796,326	12,232,011	12,651,607	13,094,413	13,552,717
15	Telecom	27,924,355	28,519,420	28,725,106	29,105,369	29,399,500	30,297,778	31,285,095	31,662,802
20	TOTAL OPERATING REVENUES	99,859,615	98,396,949	99,159,778	100,076,501	100,806,318	102,124,191	103,554,314	104,390,325
OPERATING EXPENSES									
25	Payroll	5,172,395	4,707,780	5,263,334	5,574,212	5,874,031	7,047,919	7,257,726	7,324,923
30	Employee Benefits	4,641,426	3,455,791	3,275,762	4,164,288	4,409,605	4,605,793	4,691,869	4,768,589
35	Electric	42,333,435	40,702,179	39,670,130	40,771,943	41,146,114	41,557,702	42,010,449	42,508,471
40	Water	1,600,612	1,680,500	1,253,493	1,551,500	1,570,500	1,559,500	1,559,500	1,559,500
45	Telecom	12,453,484	13,126,677	12,417,809	12,729,349	12,883,876	13,523,514	14,224,626	14,178,766
50	TOTAL OPERATING EXPENSES	66,201,353	63,672,927	61,880,528	64,791,292	65,884,126	68,294,428	69,744,170	70,340,249
55	GROSS CONTRIBUTION	33,658,262	34,724,022	37,279,250	35,285,209	34,922,192	33,829,763	33,810,144	34,050,076
GENERAL & ADMIN EXPENSES									
60	Payroll	6,666,668	7,191,549	6,490,775	8,347,152	8,490,838	8,677,226	8,927,291	9,157,167
65	Employee Benefits	5,413,176	3,680,245	3,458,760	7,698,516	7,754,863	7,768,202	7,857,283	7,939,177
70	Electric	2,340,396	2,625,340	2,341,030	2,683,259	3,008,400	3,124,318	3,225,447	3,313,557
75	Water	2,231,292	2,425,409	2,209,130	2,508,855	2,973,380	2,732,184	2,765,863	2,630,720
80	Telecom	3,789,433	3,948,941	3,738,156	3,968,626	4,485,707	4,753,218	4,929,644	4,905,958
85	General Corporate	2,077,953	2,082,043	2,173,383	2,293,669	2,271,333	2,247,589	2,223,184	2,202,338
90	Administration	852,035	944,347	851,482	436,467	433,317	433,467	433,317	433,467
95	Board	88,364	13,750	9,164	16,100	16,100	16,100	16,100	16,100
100	Customer Service	974,051	1,004,258	1,146,413	648,280	648,030	648,030	648,030	648,030
105	Finance	80,915	70,745	72,058	78,900	74,000	73,900	74,000	73,900
110	Fleet Services	140,463	130,396	125,357	133,016	132,986	132,986	132,986	132,986
115	Human Resources	51,283	77,574	60,244	83,972	88,884	83,884	88,884	83,884
120	Information Technology	358,336	553,978	425,760	562,328	562,210	562,210	562,210	562,210
125	Meter Reading	37,657	46,076	46,592	48,570	35,390	(0)	(0)	(0)
130	Safety	25,799	61,920	12,706	44,720	47,720	39,720	47,720	39,720
135	Support Services	338,887	383,594	301,365	348,705	348,705	348,705	348,705	348,705
140	Network Operations Center	1,084,469	952,756	948,604	74,196	74,078	74,078	74,078	74,078
145	TOTAL GENERAL & ADMIN EXPENSES	26,551,177	26,192,918	24,410,980	29,975,328	31,445,938	31,715,814	32,354,741	32,561,994
OTHER REVENUE									
150	Electric	1,064,231	874,177	583,383	1,266,259	810,057	820,011	828,303	834,915
155	Water	269,797	306,980	509,274	307,035	306,820	304,210	301,000	301,000
160	Telecom	218,166	263,000	229,801	330,000	330,000	330,000	330,000	330,000
165	General Corporate	713,482	702,750	471,615	248,765	210,550	210,550	210,550	210,550
170	Administration	50,395	54,370	46,926	830,161	4,617	4,617	4,617	4,617
175	Customer Service	826	-	887	-	-	-	-	-
180	Finance	10	-	-	-	-	-	-	-
185	Fleet Services	401	-	886	-	-	-	-	-
190	IT	2,185	-	-	-	-	-	-	-
195	Meter Reading	-	-	5,849	-	-	-	-	-
200	Safety	-	-	-	-	-	-	-	-
205	Support Services	6,864	-	10,057	-	-	-	-	-
210	TOTAL OTHER REVENUE	2,326,357	2,201,277	1,858,679	2,982,220	1,662,044	1,669,388	1,674,470	1,681,082
215	NET CONTRIBUTION	\$ 9,433,442	\$ 10,732,381	\$ 14,726,949	\$ 8,292,101	\$ 5,138,297	\$ 3,783,337	\$ 3,129,873	\$ 3,169,165



Frankfort Plant Board
5 Year Budget Comparison
Companywide Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	OPERATING REVENUES								
5	Electric	\$ 59,554,545	\$ 57,641,768	\$ 58,898,279	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806
10	Water	12,380,715	12,235,761	11,536,394	11,796,326	12,232,011	12,651,607	13,094,413	13,552,717
15	Telecom	27,924,355	28,519,420	28,725,106	29,105,369	29,399,500	30,297,778	31,285,095	31,662,802
20	TOTAL OPERATING REVENUES	99,859,615	98,396,949	99,159,778	100,076,501	100,806,318	102,124,191	103,554,314	104,390,325
	OPERATING EXPENSES								
25	Payroll	5,172,395	4,707,780	5,263,334	5,574,212	5,874,031	7,047,919	7,257,726	7,324,923
30	Employee Benefits	4,641,426	3,455,791	3,275,762	4,164,288	4,409,605	4,605,793	4,691,869	4,768,589
35	Electric	42,333,435	40,702,179	39,670,130	40,771,943	41,146,114	41,557,702	42,010,449	42,508,471
40	Water	1,600,612	1,680,500	1,253,493	1,551,500	1,570,500	1,559,500	1,559,500	1,559,500
45	Telecom	12,453,484	13,126,677	12,417,809	12,729,349	12,883,876	13,523,514	14,224,626	14,178,766
50	TOTAL OPERATING EXPENSES	66,201,353	63,672,927	61,880,528	64,791,292	65,884,126	68,294,428	69,744,170	70,340,249
55	GROSS CONTRIBUTION	33,658,262	34,724,022	37,279,250	35,285,209	34,922,192	33,829,763	33,810,144	34,050,076
	GENERAL & ADMIN EXPENSES								
60	Payroll	7,225,322	7,766,678	7,067,309	8,347,152	8,490,838	8,677,226	8,927,291	9,157,167
65	Employee Benefits	5,863,530	3,988,732	3,769,580	7,698,516	7,754,863	7,768,202	7,857,283	7,939,177
70	Engineering	6,810	22,000	8,823	16,000	16,000	16,000	16,000	16,000
75	Dues & Subscriptions	93,554	95,822	56,693	99,287	99,287	99,287	99,237	99,287
80	Continuing Education	119,434	296,907	79,253	308,557	302,557	301,557	301,557	301,557
85	Cell Phone	95,133	101,650	99,361	101,675	100,575	99,475	99,475	99,475
90	Software Services	323,739	457,645	360,899	416,825	411,825	411,825	411,825	411,825
95	Safety	164,089	138,600	115,946	127,500	135,500	126,500	134,500	126,500
100	Office Supplies	37,108	52,850	30,820	55,350	55,200	55,050	55,050	55,050
105	Postage & Printing	242,876	257,800	209,029	230,400	230,400	230,400	230,400	230,400
110	Computer Expense	65,325	136,000	56,023	137,000	137,000	137,000	137,000	137,000
115	GIS	53,000	53,000	60,000	55,000	55,000	55,000	55,000	55,000
120	Publishing	5,943	12,900	11,306	13,050	13,050	13,050	13,050	13,050
125	Administrative	6,697	7,000	12,610	7,000	7,000	7,000	7,000	7,000
130	General	2,248	1,000	-	1,000	1,000	1,000	1,000	1,000
135	Public Information	12,211	29,000	3,581	25,500	25,500	25,500	25,500	25,500
140	FPB Marketing	106,875	141,400	86,721	113,946	113,946	113,946	113,946	113,946
145	Consulting	3,108	221,000	167,740	196,000	451,000	171,000	161,000	121,000
150	Legal & Accounting	266,985	118,575	96,296	162,075	159,075	168,075	163,075	163,075
155	Interdepartment Services	23,972	-	39,860	-	-	-	-	-
160	Employee Activity	10,979	17,843	18,244	16,194	13,190	13,150	13,150	13,150
165	Employee Welfare	7,138	6,200	3,526	6,400	6,400	6,400	6,400	6,400
170	Employee Assistance	4,348	6,000	3,375	6,000	6,000	6,000	6,000	6,000
175	Hiring & Recruiting	8,540	11,800	5,184	11,800	11,800	11,800	11,800	11,800
180	Board	449	1,500	(9)	1,500	1,500	1,500	1,500	1,500
185	Customer Records & Collection	71,728	58,350	58,556	52,350	52,350	52,350	52,350	52,350
190	Bad Debt	582,797	600,000	850,000	300,000	300,000	300,000	300,000	300,000
195	Meter Reading	15,056	16,500	18,061	17,700	9,000	-	-	-
200	Interest	1,095,290	1,004,543	930,878	531,807	489,795	462,024	440,115	424,228
205	Depreciation	7,356,741	7,672,124	7,461,152	7,738,218	8,896,692	9,284,629	9,614,037	9,569,907
210	Utilities	814,473	836,000	789,474	812,775	812,775	812,775	812,775	812,775
215	Contributions to City	132,681	119,900	109,000	119,900	119,900	119,900	119,900	119,900
220	Corporate Insurance	805,786	821,800	866,793	1,027,851	1,028,972	1,030,193	1,031,524	1,032,975
225	Cost of Sales Clearing	3,047	-	11,749	-	-	-	-	-
230	Repairs & Maintenance	183,381	289,400	256,642	377,700	297,700	297,700	297,700	297,700
235	Maintenance Tools & Supplies	94,332	115,000	94,278	104,500	103,500	101,500	101,500	101,500
240	Support Services	3,096	6,000	4,081	6,000	6,000	6,000	6,000	6,000
245	Energy Efficiency	16,800	20,000	8,345	40,000	40,000	40,000	40,000	40,000
250	Inventory Adjustments	104,669	80,000	12,000	40,000	40,000	40,000	40,000	40,000
255	Freight	59,103	65,100	66,006	65,500	65,500	65,500	65,500	65,500
260	Auto & Truck Repair	171,592	180,400	195,213	180,300	180,300	180,300	180,300	180,300
265	Gas & Oil	254,425	326,100	278,652	365,000	365,000	365,000	365,000	365,000
270	Other Services	36,768	39,800	37,929	42,000	42,000	42,000	42,000	42,000
275	TOTAL GENERAL & ADMIN EXPENSES	26,551,177	26,192,918	24,410,980	29,975,328	31,445,938	31,715,814	32,354,741	32,561,994
	OTHER REVENUE								
280	Capital Contributions	429,829	558,500	667,939	906,500	433,500	433,500	433,500	433,500
285	Collection Charges	426,354	560,000	216,234	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	54,045	47,850	47,850	829,024	3,480	870	-	-
300	KU Rebate	400,549	-	-	-	-	-	-	-
305	Miscellaneous Income	407,793	433,000	372,589	425,000	425,000	425,000	425,000	425,000
310	Room Rental	6,025	10,000	2,556	4,617	4,617	4,617	4,617	4,617
315	Gain/(Loss) on Sale - Fixed Asset	28,087	-	188,611	-	-	-	-	-
320	Gain/(Loss) on Sale - Retirement Assets	-	-	-	-	-	-	-	-
325	Interest	552,939	556,427	336,971	326,079	304,447	314,401	320,353	326,965
330	Material Sales	4,249	4,500	7,943	6,000	6,000	6,000	6,000	6,000
335	Mapping Income	-	1,000	-	-	-	-	-	-
340	TOTAL OTHER REVENUE	2,326,357	2,201,277	1,858,679	2,982,220	1,662,044	1,669,388	1,674,470	1,681,082
345	NET CONTRIBUTION	\$ 9,433,442	\$ 10,732,381	\$ 14,726,949	\$ 8,292,101	\$ 5,138,297	\$ 3,783,337	\$ 3,129,873	\$ 3,169,165



Frankfort Plant Board
Companywide Statements of Revenues, Expenses, and Changes in Net Position - By Department
 For the Fiscal Year Ending 2022

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	\$ 59,174,806	\$ 11,796,326	\$ 29,105,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#####
10 TOTAL OPERATING REVENUES	59,174,806	11,796,326	29,105,369	-	-	-	-	-	-	-	-	-	-	-	-	100,076,501
OPERATING EXPENSES																
15 Payroll	1,724,131	1,509,334	2,340,746	-	-	-	-	-	-	-	-	-	-	-	-	5,574,212
20 Employee Benefits	1,467,886	1,207,949	1,488,452	-	-	-	-	-	-	-	-	-	-	-	-	4,164,288
25 Operating Expenses	40,771,943	1,551,500	12,729,349	-	-	-	-	-	-	-	-	-	-	-	-	55,052,792
30 TOTAL OPERATING EXPENSES	43,963,960	4,268,784	16,558,548	-	-	-	-	-	-	-	-	-	-	-	-	64,791,292
35 GROSS CONTRIBUTION	15,210,846	7,527,543	12,546,821	-	-	-	-	-	-	-	-	-	-	-	-	35,285,209
GENERAL & ADMIN EXPENSES																
40 Payroll	781,652	795,919	1,420,548	-	957,393	12,000	864,242	347,120	281,032	210,065	921,562	388,088	144,429	590,576	632,525	8,347,152
45 Employee Benefits	1,042,966	950,236	1,497,234	13,000	641,182	69,585	729,485	269,516	232,065	159,375	679,026	313,708	111,607	521,767	467,765	7,698,516
50 Engineering	6,000	2,000	8,000	-	-	-	-	-	-	-	-	-	-	-	-	16,000
55 Dues & Subscriptions	41,750	24,650	11,000	-	7,435	-	-	-	445	2,157	11,100	-	-	750	-	99,287
60 Continuing Education	58,600	33,135	66,300	-	32,450	5,000	30,000	5,000	4,000	23,072	16,000	2,000	25,000	7,000	1,000	308,557
65 Cell Phone	11,950	12,900	42,525	-	6,100	4,250	-	-	725	825	6,500	4,600	2,400	3,300	5,600	101,675
70 Software Services	15,800	19,500	14,000	-	780	-	-	12,850	15,195	1,000	336,000	-	-	-	1,700	416,825
75 Safety	63,000	15,000	23,000	-	-	-	-	-	-	6,500	-	1,000	12,000	7,000	-	127,500
80 Office Supplies	8,500	2,500	6,000	-	1,300	250	5,000	5,000	-	1,200	500	300	300	22,000	2,500	55,350
85 Postage & Printing	-	2,000	-	1,400	-	-	220,000	7,000	-	-	-	-	-	-	-	230,400
90 Computer Expense	-	-	-	-	-	-	-	-	-	-	137,000	-	-	-	-	137,000
95 GIS	-	-	-	-	-	-	-	-	-	-	55,000	-	-	-	-	55,000
100 Publishing	250	-	-	2,000	-	2,200	-	100	-	8,500	-	-	-	-	-	13,050
105 Administrative	1,000	-	-	2,500	500	-	-	-	-	3,000	-	-	-	-	-	7,000
110 Public Information	-	-	-	-	25,500	-	-	-	-	-	-	-	-	-	-	25,500
115 FPB Marketing	5,000	10,000	83,946	10,000	5,000	-	-	-	-	-	-	-	-	-	-	113,946
115 Consulting	155,000	35,000	-	-	-	-	-	-	-	6,000	-	-	-	-	-	196,000
120 Legal & Accounting	114,000	-	3,000	5,500	3,675	2,400	-	33,500	-	-	-	-	-	-	-	162,075
125 Employee Activity	1,308	878	1,574	-	80	-	430	50	80	11,118	228	70	20	130	228	16,194
130 Employee Welfare	1,200	-	-	-	-	-	-	200	-	-	-	-	5,000	-	-	6,400
135 Employee Assistance	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	6,000
140 Hiring & Recruiting	-	-	-	-	-	-	-	-	-	11,800	-	-	-	-	-	11,800
145 Clubhouse	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
150 Board	-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-	1,500
155 Customer Records & Collection	-	-	-	-	-	-	52,350	-	-	-	-	-	-	-	-	52,350
160 Bad Debt	-	-	-	-	-	-	300,000	-	-	-	-	-	-	-	-	300,000
165 Meter Reading	-	-	-	-	-	-	-	-	-	-	-	17,700	-	-	-	17,700
170 Interest	-	243,802	248,005	-	-	-	40,000	-	-	-	-	-	-	-	-	531,807
175 Depreciation	1,948,566	1,705,828	3,004,706	1,079,118	-	-	-	-	-	-	-	-	-	-	-	7,738,218
180 Utilities	30,500	179,550	263,425	8,100	262,000	-	-	-	-	-	-	-	-	53,500	15,700	812,775
185 Energy Efficiency	40,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000
190 Contributions to City	-	-	-	119,900	-	-	-	-	-	-	-	-	-	-	-	119,900
195 Corporate Insurance	-	-	5,300	1,022,051	-	500	-	-	-	-	-	-	-	-	-	1,027,851
200 Repairs & Maintenance	6,300	107,200	48,500	43,100	75,900	-	500	5,200	-	2,800	-	-	-	73,200	15,000	377,700
205 Maintenance Tools & Supplies	32,000	10,000	10,000	-	-	-	-	-	6,500	-	-	3,000	-	43,000	-	104,500
210 Support Services	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000
215 Inventory Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000
220 Freight	500	-	-	-	-	-	-	-	-	-	-	-	-	65,000	-	65,500
225 Auto & Truck Repair	45,054	28,116	20,538	-	2,424	-	-	-	76,608	-	-	3,402	-	4,158	-	180,300
230 Gas & Oil	96,981	76,796	108,807	-	13,323	-	-	-	26,463	-	-	16,498	-	22,667	3,467	365,000
235 General	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000
240 Other Services	-	-	-	-	-	-	-	10,000	3,000	-	-	-	-	-	29,000	42,000
245 TOTAL GENERAL & ADMIN EXPENSES	4,507,877	4,255,010	6,886,408	2,306,669	2,035,041	97,685	2,242,007	695,536	646,113	453,411	2,162,916	750,366	300,756	1,461,047	1,174,486	29,975,328



Frankfort Plant Board
Companywide Statements of Revenues, Expenses, and Changes in Net Position - By Department
For the Fiscal Year Ending 2022

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	706,500	150,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	906,500
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	-	-	825,544	-	-	-	-	-	-	-	-	-	-	829,024
275	Miscellaneous	50,000	100,000	100,000	175,000	-	-	-	-	-	-	-	-	-	-	-	425,000
280	Interest	249,759	2,555	-	73,765	-	-	-	-	-	-	-	-	-	-	-	326,079
285	Material Sales	5,000	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000
290	Mapping Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	TOTAL OTHER REVENUE	1,266,259	307,035	330,000	248,765	830,161	-	-	-	-	-	-	-	-	-	-	2,982,220
300	NET CONTRIBUTION	\$ 11,969,228	\$ 3,579,568	\$ 5,990,413	\$ (2,057,904)	\$ (1,204,880)	\$ (97,685)	\$ (2,242,007)	\$ (695,536)	\$ (646,113)	\$ (453,411)	\$ (2,162,916)	\$ (750,366)	\$ (300,756)	\$ (1,461,047)	\$ (1,174,486)	\$ 8,292,101



Frankfort Plant Board
Projected Rate Track
 For the Fiscal Years Ending 2022 - 2026

Electric Division									
Line	Fiscal Year	Projected Rate Adjustments	Projected Revenues	Projected Expenses	Operating Income	Projected Cash Balances	Projected Debt Proceeds	Projected Capital Improvements	Debt Coverage Ratio
5	2022	0.0%	60,441,065	(53,140,981)	113,582,046	12,551,718	(4,500,000)	9,636,477	49.91
10	2023	0.0%	59,984,863	(54,338,882)	114,323,745	17,393,702	(3,250,000)	3,469,285	43.83
15	2024	0.0%	59,994,817	(55,837,198)	115,832,015	20,691,141	-	3,810,365	34.71
20	2025	0.0%	60,003,109	(56,542,620)	116,545,728	23,641,518	-	3,721,720	30.32
25	2026	0.0%	60,009,721	(57,167,777)	117,177,499	28,652,679	-	3,600,491	26.83
30	Minimum Target - 2022						4,153,183		1.20
35	Recommended Target - 2022						24,919,096		1.40
40	Minimum Target - 2026						4,434,450		1.20
45	Recommended Target - 2026						26,606,697		1.40

Water Division									
Line	Fiscal Year	Projected Rate Adjustments	Projected Revenues	Projected Expenses	Operating Income	Projected Cash Balances	Projected Debt Proceeds	Projected Capital Improvements	Debt Coverage Ratio
50	2022	0.0%	12,103,361	(11,815,130)	23,918,491	2,002,524	7,800,000	13,653,892	2.03
55	2023	3.6%	12,538,831	(12,624,317)	25,163,148	568,256	3,250,000	3,084,463	1.85
60	2024	3.3%	12,955,817	(12,561,921)	25,517,738	76,490	-	2,619,778	2.17
65	2025	3.5%	13,395,413	(12,776,781)	26,172,195	106,261	-	2,813,753	3.47
70	2026	3.5%	13,853,717	(12,791,130)	26,644,848	866,026	-	2,418,985	3.75
75	Minimum Target - 2022						1,353,465		1.20
80	Recommended Target - 2022						5,085,791		1.40
85	Minimum Target - 2026						806,660		1.20
90	Recommended Target - 2026						4,839,961		1.40

Telecom Division									
Line	Fiscal Year	Projected Rate Adjustments	Projected Revenues	Projected Expenses	Operating Income	Projected Cash Balances	Projected Debt Proceeds	Projected Capital Improvements	Debt Coverage Ratio
95	2022	See Notes	29,435,369	(28,563,842)	57,999,211	4,210,044	-	7,213,785	2.09
100	2023	See Notes	29,729,500	(30,090,498)	59,819,998	3,628,780	-	6,535,988	4.64
105	2024	See Notes	30,627,778	(31,334,756)	61,962,534	2,753,212	-	6,578,919	3.77
110	2025	See Notes	31,615,095	(32,503,143)	64,118,239	1,962,674	-	6,330,026	3.21
115	2026	See Notes	31,992,802	(32,666,968)	64,659,769	3,399,386	-	1,823,159	2.94
120	Minimum Target - 2022						1,998,830		1.20
125	Recommended Target - 2022						11,992,980		1.40
130	Minimum Target - 2026						2,263,554		1.20
135	Recommended Target - 2026						13,581,326		1.40



**Frankfort Plant Board
External Debt Summary
For the Fiscal Years Ending 2022 - 2026**

FY 2022									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/22	Debt Service Due in One Year		
			6/30/21	Increases	Decreases		Principal	Interest	Total
5	Electric & Water Revenue Bonds, Series 2013	6/30/2024	\$ 1,285,000	\$ -	\$ (415,000)	\$ 870,000	\$ 430,000	\$ 22,925	\$ 452,925
10	Electric & Water Revenue Bonds, Series 2015A	12/1/2040	12,840,000	-	(12,840,000)	-	-	-	-
15	FSN Consolidated Note	3/31/2022	1,512,506	-	(1,512,506)	-	-	-	-
20	KIA Loan Payable - MCC & OSG	12/1/2031	3,707,561	-	(3,707,561)	-	-	-	-
25	KIA Loan Payable - WTP Generator	12/1/2034	1,894,555	-	(1,894,555)	-	-	-	-
30	Cable Headend Note	12/31/2029	6,375,000	-	(750,000)	5,625,000	750,000	122,340	872,340
35	Total Debt Summary FY 21 - 22		\$ 27,614,622	\$ -	\$ (21,119,622)	\$ 6,495,000	\$ 1,180,000	\$ 145,265	\$ 1,325,265

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
40	Electric & Water Revenue Bonds, Series 2013	6/30/2024	\$ 870,000	\$ -	\$ (430,000)	\$ 440,000	\$ 440,000	\$ 7,700	\$ 447,700
45	Cable Headend Note	12/31/2029	5,625,000	-	(750,000)	4,875,000	750,000	137,813	887,813
50	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
55	Electric & Water Revenue Bonds, Series 2013	6/30/2024	\$ 440,000	\$ -	\$ (440,000)	\$ -	\$ -	\$ -	\$ -
60	Cable Headend Note	12/31/2029	4,875,000	-	(750,000)	4,125,000	750,000	115,313	865,313
65	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
70	Cable Headend Note	12/31/2029	4,125,000	-	(750,000)	3,375,000	750,000	92,813	842,813
75	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
80	Cable Headend Note	12/31/2029	3,375,000	-	(750,000)	2,625,000	750,000	70,313	820,313
85	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
 2022 - 2026

Line	Gross Wages	FY 19 - 20		FY 20 - 21		FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
		Budget	Actual	Budget	Estimated	Budget	Plan	Plan	Plan	Plan
5	Electric	\$ 3,029,265	\$ 2,936,006	\$ 3,003,484	\$ 3,080,745	\$ 3,504,998	\$ 3,606,543	\$ 3,829,671	\$ 3,897,294	\$ 3,982,894
10	Water	2,577,303	2,552,790	2,687,427	2,610,908	2,761,253	2,780,810	2,871,109	2,962,030	3,041,261
15	Telecom	3,369,405	3,246,684	3,568,026	3,428,804	3,845,794	4,074,854	4,248,212	4,401,909	4,520,918
20	General	-	-	-	7,632	-	-	-	-	-
25	Administration	837,596	906,669	877,621	821,813	957,393	981,800	1,115,590	1,184,808	1,215,887
30	Board	12,000	10,037	12,000	11,761	12,000	12,000	12,000	12,000	12,000
35	Customer Service	807,806	734,401	879,169	707,746	864,242	927,279	962,094	990,809	1,019,174
40	Finance	324,343	326,448	332,614	337,016	347,120	355,319	362,426	369,674	377,068
45	Fleet Services	269,694	224,888	250,671	257,292	281,032	298,606	312,329	325,609	335,531
50	Human Resources	231,817	230,424	232,412	176,500	210,065	226,670	234,369	242,349	250,621
55	IT	662,460	611,187	758,887	622,358	921,562	1,047,943	1,049,519	1,052,579	1,081,521
60	Meter Reading	361,911	349,165	363,629	367,672	388,088	140,305	-	-	-
65	Safety	139,519	138,517	140,762	139,806	144,429	148,240	152,165	156,207	159,885
70	Support Services	524,853	495,436	534,276	544,362	590,576	614,119	636,950	658,618	678,039
75	NOC	504,246	507,905	575,129	588,788	632,525	648,904	667,278	686,283	705,467
80	Gross Wages	\$ 13,652,219	\$ 13,270,557	\$ 14,216,108	\$ 13,703,203	\$ 15,461,078	\$ 15,863,394	\$ 16,453,711	\$ 16,940,168	\$ 17,380,265

85	Base Wages	\$ 12,788,807	\$ 12,355,789	\$ 13,224,426	\$ 12,709,632	\$ 14,461,633	\$ 14,850,265	\$ 15,411,306	\$ 15,863,459	\$ 16,273,994
90	Overtime Wages	863,412	914,768	991,681	993,571	999,444	1,013,128	1,042,406	1,076,709	1,106,271
95	Gross Wages	\$ 13,652,219	\$ 13,270,557	\$ 14,216,108	\$ 13,703,203	\$ 15,461,078	\$ 15,863,394	\$ 16,453,711	\$ 16,940,168	\$ 17,380,265

New Positions						FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
Line	Department	Position Name								
100	IT	Network Analyst (Oct 2021)				48,078	65,790	66,398	69,080	71,871
105	IT	Network Analyst (Oct 2022)				-	48,078	65,790	66,398	69,080
110	IT	Security Analyst (Oct 2022)				-	44,612	61,048	61,612	64,101
115	Telecom	Hi-Cap/DIA Technician (Jul 2021)				49,920	50,381	52,416	54,534	56,737
120	Telecom	Hi-Cap/DIA Technician (Jan 2022)				23,040	49,920	50,381	52,416	54,534
125	NOC	Facilities Locator (Jul)				36,192	37,257	38,762	40,328	41,957
130	Electric	Energy & Operations Analyst (Sep 2021)				62,504	77,270	80,392	83,639	87,019
135	Electric	Elec Eng Tech (prepare for retirement (Oct - Dec 2021)				12,480	-	-	-	-
140	WTP	Interim WTP Superintendent				40,000	-	-	-	-
145	Customer Service	Customer Service Director (Oct 2021)				65,442	89,891	93,523	97,301	101,232
150	Telecom	Apprentice Construction Line Worker (Nov 2022)				-	23,115	36,604	38,083	39,621
155	Telecom	Apprentice Broadband Technician (Nov 2022)				-	27,143	42,981	44,718	46,524
160	Electric	AMI Technician (July 2023)				-	-	52,000	52,000	53,530
165	Electric	AMI Technician (July 2023)				-	-	52,000	52,000	53,530
170	Total					\$ 337,656	\$ 513,457	\$ 692,294	\$ 712,108	\$ 739,735

Employee Job Reclassifications/Raises						FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
Line	Department	Position Name	Base Wages							
175	IT	Systems Analyst II regrade (Jul)	\$ 75,046			\$ 7,659	\$ 7,812	\$ 7,968	\$ 8,128	\$ 8,290
180	Telecom	Service Order Rep II regrade (Jul)	38,979			1,991	2,072	2,155	2,243	2,333
185	Telecom	Installer Technician III regrade (Jul)	57,283			2,855	2,943	3,002	3,062	3,123
190	Telecom	Cable Eng Tech I regrade (Jul)	44,595			2,225	2,315	2,409	2,506	2,583
195	Meter Reading	Meter Reader I to Meter Reader II (Dec)	33,904			1,000	-	-	-	-
200	Electric	Journeyman System Tech regrade (Jul)	72,176			14,726	14,726	15,021	15,021	15,321
205	Telecom	Installer Tech I to Installer Tech II (Apr)	30,722			1,283	6,060	6,304	6,559	6,824
210	Telecom	Broadband Network Admin regrade (Jul)	60,902			3,037	3,098	3,159	3,223	3,287
215	Electric	Lead System Tech regrade (Jul)	79,414			7,946	7,946	8,105	8,105	8,267
220	Telecom	Installer Supervisor regrade (Jul)	69,722			3,485	3,625	3,737	3,812	3,888
225	Telecom	Service Order Rep II regrade (Jul)	48,381			2,461	2,510	2,560	2,612	2,664
230	Telecom	Broadband Tech I to Broadband Tech II (Jul)	60,590			6,174	6,297	6,423	6,552	6,683
235	Water	Dist Operator II to Dist Operator III (Aug)	44,949			1,989	2,337	2,431	2,530	2,632
240	Telecom	Security Specialist II regrade (Jul)	52,458			5,248	5,410	5,518	5,629	5,741
245	Meter Reading	Meter Reader II to Meter Reader III (Jul)	37,170			1,906	-	-	-	-
250	Electric	Journeyman Lineman regrade (Jul)	72,176			14,726	14,726	15,021	15,021	15,321
255	Telecom	Community Television Coordinator regrade (Jul)	58,219			2,907	2,965	3,024	3,085	3,146
260	Telecom	Installer Tech I to Installer Tech II	42,349			4,366	4,543	4,726	4,917	5,069
265	WTP	Maint Tech Operator I to Maint Tech Operator II (Feb)	44,304			840	2,248	2,339	2,411	2,460
270	Electric	Journeyman Lineman regrade (Jul)	77,355			9,547	9,547	9,738	9,738	9,933
275	Telecom	Broadband Network Admin regrade (Jul)	58,386			2,891	2,949	3,008	3,068	3,130
280	Electric	System Tech II regrade (Jul)	54,309			12,459	12,708	12,708	12,963	12,963
285	Electric	System Tech II to System Tech IA (Sep)	66,768			3,578	4,519	4,519	4,609	4,609
290	Telecom	Constr Line Worker I regrade (Jul)	40,310			2,015	2,097	2,181	2,269	2,361
295	Water	Dist Operator I to Dist Operator II (Oct)	41,538			1,524	2,162	2,250	2,340	2,435
300	Customer Service	Cust Serv Rep II to Cust Serv Rep III (Jul)	36,442			3,653	3,800	3,954	4,113	4,280
305	Electric	Line Worker IB regrade (Jul)	60,923			13,291	13,557	13,828	13,828	14,105
310	Electric	Line Worker IB to Journeyman Line Worker (Feb)	74,214			4,462	12,942	13,201	13,201	13,465
315	Telecom	Cable Eng Tech I regrade (Jul)	50,752			2,540	2,618	2,671	2,724	2,779
320	Telecom	Broadband Tech II regrade (Jul)	65,520			3,275	3,376	3,443	3,512	3,583
325	Telecom	Broadband Tech II regrade (Jul)	67,600			3,380	3,484	3,554	3,625	3,697
330	Telecom	Apprentice Installer regrade (Jul)	30,722			4,492	4,674	4,863	5,059	5,263
335	Telecom	Apprentice Installer to Installer Tech I (Apr)	35,214			1,763	8,329	8,666	9,016	9,380
340	Telecom	Installer Tech II regrade (Jul)	44,470			2,120	2,206	2,295	2,388	2,484
345	Telecom	Constr Line Worker II regrade (Jul)	49,754			2,477	2,554	2,605	2,657	2,710



Frankfort Plant Board
Payroll Summary
 For the Fiscal Years Ending
 2022 - 2026

Employee Job Reclassifications/Raises								
Department	Position Name	Base Wages	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26	
350	Telecom	Installer Tech I regrade (Jul)	41,538	2,078	2,162	2,250	2,340	2,435
355	Telecom	Installer Tech I to Installer Tech II (Nov)	43,616	1,414	2,227	2,317	2,410	2,508
360	Telecom	Security Supervisor regrade (Jul)	66,477	6,656	6,789	6,925	7,063	7,205
365	Electric	Journeyman Lineman regrade (Jul)	80,538	6,365	6,365	6,492	6,492	6,622
370	Electric	Line Worker IA regrade (Jul)	61,381	11,149	11,149	11,372	11,372	11,599
375	Electric	Line Worker IA to Line Worker IB (Jan)	72,530	761	1,685	1,719	1,719	1,753
380	Water	Dist Operator II to Dist Operator III (Apr)	44,491	518	2,312	2,406	2,503	2,604
385	Water	Dist Operator I to Dist Operator II (Jul)	41,538	1,917	2,162	2,250	2,340	2,435
390	Telecom	Constr Line Worker I regrade (Jul)	41,142	2,057	2,140	2,227	2,317	2,388
395	Electric	Journeyman System Tech regrade (Jul)	72,883	14,019	14,019	14,300	14,300	14,586
400	Telecom	Senior Eng Tech regrade (Jul)	67,142	6,717	6,925	7,063	7,205	7,349
405	Human Resources	HR Generalist regrade (Jul)	63,211	6,322	6,449	6,578	6,709	6,844
410	Telecom	Broadband Tech II regrade (Jul)	65,562	3,275	3,376	3,443	3,512	3,583
415	Support Services	Purchasing Agent regrade (Jul)	55,224	2,758	2,813	2,870	2,927	2,985
420	Telecom	Installer Tech III regrade (Jul)	56,701	2,829	2,885	2,943	3,002	3,062
425	Telecom	Asst Telecom Superintendent regrade (Jul)	84,698	4,240	4,412	4,590	4,775	4,923
430	Water	Distribution Operator I to Distribution Operator II (Oct)	41,538	1,524	2,162	2,250	2,340	2,435
435	Telecom	Video Producer-Director regrade (Jul)	46,966	4,689	4,834	4,931	5,029	5,130
440	Water	Distribution Operator I to Distribution Operator II (Jul)	41,538	2,078	2,162	2,250	2,340	2,435
445	Fleet Services	Hvy Truck & Eqp Tech III to Hvy Truck & Eqp Tech IV (Jul)	52,374	4,957	5,438	5,606	5,718	5,833
450	Telecom	Installer Tech II regrade (Jul)	46,259	2,309	2,402	2,499	2,577	2,628
455	Telecom	Installer Tech II to Installer Tech III (Aug)	48,568	4,388	5,154	5,362	5,528	5,639
460	IT	Information Tech Director regrade (Jul)	122,845	6,153	6,276	6,401	6,529	6,660
465	Customer Service	Cust Serv Rep II to Cust Serv Rep III (Jan)	36,442	1,571	3,790	3,943	4,102	4,268
470	Customer Service	Cust Serv Rep II to Cust Serv Rep III (Jul)	36,442	3,464	3,800	3,954	4,113	4,280
475	Telecom	Installer Tech II regrade (Jul)	44,554	2,120	2,206	2,295	2,388	2,461
480	Electric	Journeyman Lineman regrade (Jul)	75,462	11,440	11,440	11,669	11,669	11,902
485	Electric	Service Truck Crew Leader regrade (Jul)	74,360	12,542	12,542	12,793	12,793	13,049
490	Telecom	Constr Line Worker I regrade (Jul)	41,122	2,057	2,140	2,227	2,296	2,341
495	Telecom	Constr Line Worker I to Constr Line Worker II (Jul)	43,179	4,722	4,722	4,765	4,912	5,011
500	Telecom	Installer Tech II regrade (Jul)	44,574	2,120	2,206	2,295	2,388	2,461
505	IT	Programmer Analyst II regrade (Jul)	89,898	4,498	4,588	4,680	4,773	4,869
510	Telecom	Chief Cable Technician regrade (Jul)	83,616	4,177	4,306	4,393	4,480	4,570
515	Telecom	Service Order Rep II regrade (Jul)	38,979	1,991	2,072	2,155	2,243	2,333
520	Electric	Lead Line Worker regrade (Jul)	79,206	8,154	8,154	8,317	8,317	8,483
525	Electric	Line Worker IB regrade (Jul)	62,150	10,379	10,587	10,799	10,799	11,014
530	Electric	Line Worker IB to Journeyman Line Worker (Oct)	72,530	9,439	13,175	13,439	13,439	13,707
535	Electric	System Tech IB regrade (Jul)	62,150	10,379	10,587	10,799	10,799	11,014
540	Electric	System Tech IB to Journeyman System Tech (Aug)	72,530	11,426	13,175	13,439	13,439	13,707
545	Water	Dist Operator III to Dist Operator IV (Aug)	51,418	2,117	2,664	2,747	2,802	2,858
550	Telecom	Installer Tech II regrade (Jul)	46,280	2,309	2,402	2,499	2,577	2,628
555	IT	Programmer Analyst II regrade (Jul)	81,827	4,095	4,177	4,260	4,345	4,432
560	Electric	Lead Line Worker regrade (Jul)	77,272	10,088	10,088	10,290	10,290	10,496
565	Telecom	Cable Eng Tech III regrade (Jul)	63,274	3,162	3,225	3,289	3,355	3,422
570	Water	Distribution Operator I to Distribution Operator II (Jul)	41,538	1,971	2,162	2,250	2,340	2,435
575	Electric	Journeyman Lineman regrade (Jul)	72,904	13,998	13,998	14,278	14,278	14,564
580	Telecom	Constr Line Worker I regrade (Jul)	40,456	1,826	1,900	1,977	2,057	2,120
585	Electric	Lead Line Worker regrade (Jul)	78,395	8,965	8,965	9,144	9,144	9,327
590	Electric	Journeyman Lineman regrade (Jul)	72,176	14,726	14,726	15,021	15,021	15,321
595	Fleet Services	Hvy Truck & Eqp Tech III to Hvy Truck & Eqp Tech IV (Apr)	46,634	1,085	4,839	5,035	5,238	5,450
600	Fleet Services	Hvy Truck & Eqp Tech I to Hvy Truck & Eqp Tech II (Jan)	39,187	1,687	4,068	4,233	4,404	4,540
605	Electric	Line Worker III to Line Worker II (Nov)	53,498	7,545	12,454	12,703	12,957	13,216
610	Electric	Line Worker III to Line Worker II (Aug)	53,498	10,710	12,454	12,703	12,957	13,216
615	Telecom	Headend Technician regrade (Jul)	65,333	3,266	3,331	3,398	3,465	3,535
620	Telecom	Media Services Manager regrade (Jul)	79,206	3,961	4,121	4,249	4,333	4,420
625	Meter Reading	Meter Reading Supervisor regrade (Jul)	69,160	3,458	1,899	-	-	-
630	Telecom	Security Specialist II regrade (Jul)	51,834	5,179	5,283	5,388	5,496	5,606
635	Telecom	Service Order Rep II regrade (Jul)	42,266	2,163	2,250	2,319	2,366	2,413
640	Electric	Journeyman Lineman regrade (Jul)	72,176	14,726	14,726	15,021	15,021	15,321
645	Water	Water Dist Operator II to Water Dist Operator III (Aug)	44,949	1,989	2,337	2,431	2,530	2,608
650	Electric	Line Worker II to Line Worker IA (Jun)	66,768	239	4,430	4,430	4,519	4,609
655	Telecom	Installer Tech III regrade (Jul)	57,782	2,891	2,949	3,008	3,068	3,130
660	Telecom	Constr Crew Leader regrade (Jul)	61,090	3,044	3,138	3,201	3,265	3,304
665	Telecom	Headend Technician regrade (Jul)	66,955	3,349	342	3,484	3,554	3,625
670	Electric	Line Worker IB regrade (Jul)	63,045	11,170	11,393	11,621	11,621	11,853
675	Electric	Line Worker IB to Journeyman Line Worker (Jul)	74,214	11,044	11,435	11,664	11,664	11,897
680	Electric	Line Worker IB regrade (Jul)	62,171	12,043	12,284	12,530	12,530	12,780
685	Electric	Line Worker I to Journeyman Line Worker I (Jul)	74,214	11,838	12,942	13,201	13,201	13,465
690	Telecom	Cable Office Coordinator regrade (Jul)	62,546	9,381	9,568	9,760	9,955	10,154
695	Telecom	Constr Crew Leader regrade (Jul)	61,069	3,044	3,138	3,201	3,265	3,304
700	Telecom	Security Specialist II regrade (Jul)	53,290	5,325	5,431	5,540	5,651	5,764
705	Total		\$ 6,139,990	\$ 552,341	\$ 608,066	\$ 623,261	\$ 631,789	\$ 645,785



**Frankfort Plant Board
Capital Budget
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
5	Main 3 Myrick	Electric	-	132,000.00	-	-	-
10	T23 Replacement	Electric	1,440,000.00	-	-	-	-
15	New Services	Electric	85,375.00	85,375.00	85,375.00	85,375.00	85,375.00
20	Equipment Purchases	Electric	165,000.00	125,000.00	125,000.00	125,000.00	125,000.00
25	Security Lights	Electric	13,050.00	13,500.00	13,950.00	14,400.00	14,850.00
30	SPCC Improvements	Electric	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
35	Wilkinson 945 Townhouses	Electric	70,000.00	-	-	-	-
40	AMI Phase 1 & 2 Testing/Deployment	Electric	3,750,000.00	303,000.00	-	-	-
45	Ridgeview 15KV Breakers	Electric	-	54,000.00	-	-	-
50	Ridgeview Series Main	Electric	-	62,700.00	-	-	-
55	Fault Indicators	Electric	-	32,200.00	32,200.00	-	-
60	SCADA Replacement	Electric	191,632.00	122,900.00	145,400.00	-	-
65	Distribution Automation	Electric	45,000.00	45,000.00	53,000.00	87,000.00	87,000.00
70	Rod Lindauer S Scruggs Lane URD	Electric	10,000.00	-	-	-	-
75	Second Street Tiger Grant Relocation	Electric	473,000.00	302,500.00	-	-	-
80	Replace T54	Electric	2,328,000.00	809,563.00	-	-	-
85	Electric Vehicle Charging Station	Electric	100,000.00	-	-	-	-
90	Advances Contracts	Electric	233,500.00	233,500.00	233,500.00	233,500.00	233,500.00
95	Arrestors, insulators, poles, switches	Electric	178,000.00	186,000.00	190,000.00	192,000.00	196,000.00
100	Animal guards, switches, insulators	Electric	58,000.00	60,200.00	62,400.00	64,600.00	66,800.00
105	Substation Security improvements	Electric	-	-	-	-	30,700.00
110	Replace T21	Electric	-	-	2,200,000.00	-	-
115	Replace T22	Electric	-	-	-	2,200,000.00	-
120	Add additional transformer and (2) 69kv breakers -G.E.	Electric	-	-	-	-	1,750,000.00
125	Convert OVH to URD	Electric	200,927.00	75,200.00	75,200.00	75,200.00	75,200.00
130	Reconductor CK 541 Capital Plaza	Electric	-	125,620.10	-	-	-
135	Reconductor CK 132 Ridgeview	Electric	117,444.42	-	-	-	-
140	Reconductor Buffalo Trace	Electric	-	112,500.78	-	-	-
145	Reconductor US 60 /CK 352 Soldiers	Electric	-	-	57,787.00	129,675.00	-
150	Reconductor Bald Knob CK 542 Capital	Electric	-	-	-	-	143,780.00
155	Reconductor Devils Hollow part of CK 362 Soldiers	Electric	-	-	-	-	137,780.00
160	Reconductor Grassy Spring part of CK 594 Duncan	Electric	-	133,938.00	-	-	-
165	Reconductor parts of downtown	Electric	-	146,289.00	-	-	-
170	Reconductor Clover/Collins part of CK 361 Soldiers	Electric	-	-	-	-	90,400.00
175	Cutout change outs for reliability	Electric	-	96,750.00	96,750.00	96,750.00	96,750.00
180	T-319 Dump Truck 1999	Electric	-	-	100,000.00	-	-
185	T-424 Utility Bed Crane Truck 2008	Electric	-	95,000.00	-	-	-
190	T-453 3/4 Ton 4x4 Pickup 2011	Electric	38,000.00	-	-	-	-
195	T-477 SUV 2012	Electric	-	-	-	35,000.00	-
200	T-478 3/4 Ton Van 2012	Electric	-	-	35,000.00	-	-
205	T-486 1/2 Ton Van 2012	Electric	-	-	-	-	33,000.00
210	T-493 Digger Derrick Truck	Electric	-	-	-	275,000.00	-
215	T-494 Bucket Truck 2012	Electric	-	-	225,000.00	-	-
220	T-495 Bucket Truck 1998	Electric	-	-	-	-	275,000.00
225	T-503 3/4 Ton Pickup Truck 2013	Electric	38,000.00	-	-	-	-
230	T-513 3/4 Ton Pickup Truck 2013	Electric	-	38,000.00	-	-	-
235	T-515 1/2 Ton Pickup Truck 2013 - (Transferring to MR. Replacement will	Electric	35,000.00	-	-	-	-
240	T-537 One Ton Truck with Utility Bed 2014	Electric	-	-	-	-	90,000.00
245	Subtotal		9,584,928.42	3,405,735.88	3,745,562.00	3,628,500.00	3,546,135.00

250	Monitor Replacements	IT	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
255	Network Hardware	IT	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
260	PC Hardware	IT	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
265	Phones, Power, Cabling, Tools	IT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
270	Printer & Plotter Replacements	IT	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
275	Servers & Data Storage	IT	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
280	Subtotal		175,000.00	175,000.00	175,000.00	175,000.00	175,000.00

285	Safety Equipment	Safety	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
290	Subtotal		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00

295	Security	Sup Svc	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
300	Office Furniture	Sup Svc	9,000.00	-	-	-	-
305	Equipment Purchases	Sup Svc	35,000.00	-	-	-	-



**Frankfort Plant Board
Capital Budget
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
310	Service Center Warehouse Lot Improvements	Sup Svc	25,000.00	-	-	-	-
315	Service Center Office Improvements	Sup Svc	20,000.00	-	-	-	-
320	T-505 Zero Turn Mower 2013	Sup Svc	-	13,000.00	-	-	-
325	T-531 Walk Behind Mower 2014	Sup Svc	-	9,000.00	-	-	-
330	T-421 Small Forklift 2007	Sup Svc	-	-	25,000.00	-	-
335	T-474 4x4 Tractor 2011	Sup Svc	-	-	-	75,000.00	-
340	T-475 Bush Hog 2011	Sup Svc	-	-	-	18,000.00	-
345	Subtotal		113,000.00	46,000.00	49,000.00	117,000.00	24,000.00

350	Cable Building HVAC & Insulation	Telecom	225,000.00	-	-	-	-
355	Community WIFI Project	Telecom	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00
360	New Services (Prewire, New Installations)	Telecom	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
365	Head End Equipment	Telecom	125,000.00	125,000.00	110,000.00	110,000.00	125,000.00
370	Cable Equipment	Telecom	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
375	Cable 10 Equipment	Telecom	80,000.00	150,000.00	75,000.00	75,000.00	75,000.00
380	Node Division	Telecom	35,000.00	35,000.00	-	-	-
385	Routine Extensions	Telecom	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
390	High Speed Data Modems, Routers, WIFI Devices	Telecom	565,000.00	565,000.00	565,000.00	400,000.00	425,000.00
395	CLEC - Phone MTAs	Telecom	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
400	Premise Cable TV Equipment ASTBs	Telecom	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
405	Metro - Ethernet	Telecom	105,000.00	115,000.00	115,000.00	115,000.00	115,000.00
410	VOD	Telecom	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
415	Security	Telecom	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
420	Off Air Tower	Telecom	165,000.00	-	-	-	-
425	IRP PHASE 3 - NextBand/Greenfield	Telecom	4,732,000.00	-	-	-	-
430	IRP PHASE 4 - NextBand/Greenfield	Telecom	-	4,732,000.00	-	-	-
435	IRP PHASE 5 - NextBand/Greenfield	Telecom	-	-	4,732,000.00	-	-
440	IRP PHASE 6 - NextBand/Greenfield	Telecom	-	-	-	4,732,000.00	-
445	IRP PHASE 7 - NextBand/Greenfield	Telecom	-	-	-	-	232,000.00
450	2nd Street Relocation	Telecom	41,000.00	-	-	-	-
455	OTT Platform	Telecom	100,000.00	-	-	-	-
460	Advances/Contracts	Telecom	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
465	T-338 1/2 Ton Van 2000	Telecom	-	-	-	-	33,000.00
470	T-383 1/2 Ton Van 2004	Telecom	-	33,000.00	-	-	-
475	T-430 3/4 Ton Van 2008	Telecom	-	35,000.00	-	-	-
480	T-442 Small Pick Up Truck 2009 (Transferring to MR/Replacement for Tel	Telecom	35,000.00	-	-	-	-
485	T-446 Bucket Truck 2009	Telecom	170,000.00	-	-	-	-
490	T-452 1/2 Ton Pick Up Truck	Telecom	-	-	-	-	35,000.00
495	T-465 Bucket Truck 2011	Telecom	-	-	155,000.00	-	-
500	T-487 3/4 Ton Van 2012	Telecom	-	-	-	-	35,000.00
505	T-488 3/4 Ton Van	Telecom	-	-	-	35,000.00	-
510	T-492 Bucket Truck 2012	Telecom	-	-	-	155,000.00	-
515	T-507 3/4 Ton Van 2013	Telecom	-	-	35,000.00	-	-
520	T-508 3/4 Ton Van 2013	Telecom	-	-	35,000.00	-	-
525	T-516 SUV 2013	Telecom	-	-	-	-	34,000.00
530	T-523 3/4 Ton Van	Telecom	-	35,000.00	-	-	-
535	T-524 3/4 Ton Van	Telecom	-	35,000.00	-	-	-
540	T-542 3/4 Ton Van	Telecom	-	-	35,000.00	-	-
545	T-543 3/4 Ton Van - Replacing with AWD for Fiber Splicing	Telecom	40,000.00	-	-	-	-
550	T-544 3/4 Ton Van 2015	Telecom	-	-	-	-	35,000.00
555	T-562 1/2 Ton Pick Up Truck	Telecom	-	-	35,000.00	-	-
560	Electric Vehicle	Telecom	42,000.00	-	-	-	-
565	Additional SUV- Assistant Cable Superintendent	Telecom	34,000.00	-	-	-	-
570	Additional 3/4 Ton Van- Hicap Technician	Telecom	35,000.00	-	-	-	-
575	Exterior Painting of Telecom Building	Telecom	20,000.00	-	-	-	-
580	Landscaping at Telecom Building	Telecom	10,000.00	-	-	-	-
585	Subtotal		7,124,000.00	6,425,000.00	6,467,000.00	6,197,000.00	1,719,000.00

590	Reservoir Design	Water	276,725.00	-	-	-	-
595	Reservoir Construction	Water	7,450,000.00	-	-	-	-
600	Reservoir Piping	Water	75,000.00	-	-	-	-
605	Advances & Contracts	Water	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
610	Engineering Equipment	Water	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
615	W Second Street Waterline Replacement	Water	100,000.00	-	-	-	-
620	New Services	Water	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00



**Frankfort Plant Board
Capital Budget
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
625	Small Tools & Equipment	Water	55,500.00	56,000.00	56,500.00	57,000.00	57,500.00
630	Water Meter Replacement	Water	70,000.00	70,000.00	100,000.00	100,000.00	100,000.00
635	AMI Phase 1 and 2 Testing/Deployment Water	Water	2,576,000.00	400,000.00	-	-	-
640	Pump Station MCC upgrades	Water	25,000.00	-	-	-	-
645	Line Stop on 36" and install Tee	Water	160,000.00	-	-	-	-
650	PCCP Fittings	Water	91,000.00	-	-	-	-
655	Water Line Replacement	Water	375,000.00	500,000.00	500,000.00	500,000.00	500,000.00
660	Drain under Tanglewood	Water	15,000.00	-	-	-	-
665	Elevated Overcoat	Water	-	400,000.00	-	-	-
670	T-408 Dump Truck 2006	Water	-	-	-	80,000.00	-
675	T-420 Asphalt Roller 2007	Water	-	-	25,000.00	-	-
680	T-436 Small Pickup Truck 2009	Water	35,000.00	-	-	-	-
685	T-437 Crane Truck 2009	Water	-	-	-	250,000.00	-
690	T-438 Track Hoe 2008	Water	-	-	140,000.00	-	-
695	T-449 1/2 Ton Pick Up Truck	Water	35,000.00	-	-	-	-
700	T-458 3/4 Ton Pickup with Utility Bed & Bumper Crane	Water	-	50,000.00	-	-	-
705	T-471 valve Maintenance Trailer	Water	-	-	40,000.00	-	-
710	T-472 Back Hoe 2011	Water	-	100,000.00	-	-	-
715	T-476 3/4 Ton Pickup Truck 2011	Water	-	36,000.00	-	-	-
720	T-482 1/2 Ton Dump Truck 2011	Water	-	75,000.00	-	-	-
725	T-511 Mini Excavator 2012	Water	-	-	40,000.00	-	-
730	T-526 Pickup Truck with Dump Bed 2014	Water	-	-	-	-	98,000.00
735	T-527 3/4 Ton Pickup Truck	Water	-	-	-	-	37,000.00
740	T-532 Directional Drilling Machine	Water	-	150,000.00	-	-	-
745	T-533 Backhoe 2015	Water	-	-	-	100,000.00	-
750	T-551 Pickup with Utility Bed	Water	-	-	-	45,000.00	-
755	T-554 3/4 Ton Van	Water	-	-	-	-	35,000.00
760	Additional Pickup Truck - Meter Room Supervisor	Water	35,000.00	-	-	-	-
765	Subtotal		11,630,225.00	2,093,000.00	1,157,500.00	1,388,000.00	1,083,500.00

770	T-451 1/2 Ton Pickup Truck	WTP	-	-	-	-	35,000.00
775	T-473 SUV 2011	WTP	34,000.00	-	-	-	-
780	Backwash Pump and Valve Replacement	WTP	-	-	325,000.00	-	-
785	Replace Filter Isolation Valves	WTP	-	-	850,000.00	850,000.00	-
790	Replace Sed Basin Collector Troughs/Tube Settlers	WTP	-	-	200,000.00	-	-
795	Residuals Lagoon Valves and Piping (7 Lagoons)	WTP	-	250,000.00	-	-	-
800	SCADA Upgrade Project (Servers, programming)	WTP	350,000.00	-	-	-	-
805	Filter Media Replacement (8 filters)	WTP	-	300,000.00	-	-	-
810	Flocculators	WTP	-	-	20,000.00	-	-
815	Water Quality Laboratory	WTP	-	175,000.00	-	-	-
820	Replace Traveling Screen 1	WTP	-	200,000.00	-	-	-
825	WTP Equipment	WTP	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
830	HS Pump Station Ventilation	WTP	15,000.00	-	-	-	-
835	New Raw Water Pump (Replace 3-stage LS #3)	WTP	-	-	-	250,000.00	-
840	OSG Cells (2)	WTP	-	-	-	240,000.00	240,000.00
845	WTP Camera Project (from Security)	WTP	34,500.00	-	-	-	-
850	Residuals Disposal Upgrade	WTP	-	-	-	-	500,000.00
855	Clearwell Renovation	WTP	-	-	-	-	500,000.00
860	WTP Ammonia and Sulfuric Project (Engineering)	WTP	130,500.00	-	-	-	-
865	WTP Ammonia and Sulfuric Project (Construction)	WTP	1,375,000.00	-	-	-	-
870	Subtotal		1,954,000.00	940,000.00	1,410,000.00	1,355,000.00	1,290,000.00

875 TOTAL			30,586,153.42	13,089,735.88	13,009,062.00	12,865,500.00	7,842,635.00
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Frankfort Plant Board
Electric Funding Summary
 For the Fiscal Years Ending 2022 - 2026

Line		FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
10	Operating Revenues	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806	\$ 59,174,806
15	Other Electric Revenues	1,266,259	810,057	820,011	828,303	834,915
20	Total Revenues	60,441,065	59,984,863	59,994,817	60,003,109	60,009,721
25	Electric Division Expenses	(43,963,960)	(44,524,587)	(45,892,474)	(46,383,969)	(46,828,024)
30	Electric Admin Expenses	(4,507,877)	(4,876,513)	(5,090,597)	(5,218,520)	(5,334,146)
35	Gross Margin	11,969,228	10,583,763	9,011,746	8,400,619	7,847,551
	Administrative Overhead					
40	General	(608,728)	(613,425)	(606,401)	(599,183)	(593,016)
45	Administration	(462,433)	(794,544)	(864,149)	(899,958)	(915,988)
50	Board of Directors	(57,693)	(57,693)	(57,693)	(57,693)	(57,693)
55	Customer Service	(838,286)	(873,241)	(891,000)	(905,663)	(920,153)
60	Finance	(274,319)	(278,334)	(282,108)	(286,025)	(289,942)
65	Fleet Services	(278,216)	(289,842)	(297,897)	(305,694)	(311,527)
70	Human Resources	(123,645)	(131,769)	(133,258)	(137,579)	(139,281)
75	Information Technology	(530,996)	(575,582)	(576,070)	(577,052)	(586,669)
80	Meter Reading	(424,782)	(198,701)	0	0	0
85	Safety	(82,016)	(84,680)	(83,953)	(87,632)	(86,814)
90	Support Services	(610,572)	(625,106)	(638,147)	(650,532)	(661,645)
95	Network Operations Center	(439,140)	(450,010)	(459,358)	(469,027)	(478,787)
100	Total Administrative Overhead	(4,730,827)	(4,972,925)	(4,890,034)	(4,976,037)	(5,041,515)
105	Increase in Net Position	7,238,401	5,610,839	4,121,712	3,424,582	2,806,037
110	Plus: Non-Cash Items					
115	Depreciation/Amortization Expense	2,267,769	2,625,680	2,713,113	2,806,630	2,888,144
120	KRS Pension Liability	1,035,019	1,035,019	1,066,239	1,066,239	1,066,239
125	Plus: Estimated Debt Funding					
130	Interdivision Loan for Reservoir	(7,800,000)	-	-	-	-
135	Interdivision Loan for AMI	(3,250,000)	-	-	-	-
140	Interdivision Loan for NextBand	(2,832,000)	(2,307,000)	(2,307,000)	(2,307,000)	-
145	Interdivision Loan for KIA loan prepayment	(5,602,116)	-	-	-	-
150	Irrevocable Escrow for 2015A Bond	(13,650,000)	-	-	-	-
155	Less: Principal Repayment on Debt					
160	Revenue Bonds, Series 2015A (Admin Building)	-	-	-	-	-
165	Plus: Principal Repayment Received					
170	Interdivision Loan for Reservoir	224,235	226,478	228,742	231,030	233,340
175	Interdivision Loan for AMI	201,902	203,921	205,961	208,020	210,100
180	Interdivision Loan for NextBand	-	147,878	302,485	458,639	616,353
185	Interdivision Loan for KIA loan prepayment	348,025	351,505	355,020	358,570	362,156
190	Interdivision Loan for 2015A Bond prepayment	378,027	381,807	385,625	389,481	393,376
195	Total Cash Funding Current Year	(21,440,738)	8,276,127	7,071,897	6,636,190	8,575,745
200	Cash Balance Beginning of Year	43,567,250	12,450,034	17,256,876	20,518,408	23,432,878
205	Cash Available For Capital Additions	22,126,512	20,726,161	24,328,773	27,154,598	32,008,622
210	Electric Division Estimated Capital Additions	9,584,928	3,405,736	3,745,562	3,628,500	3,546,135
215	Cash Available for General Capital Additions	12,541,583	17,320,425	20,583,211	23,526,098	28,462,487
220	Administration Capital Additions	-	-	-	-	-
225	Information Technology Capital Additions	42,963	42,963	42,963	42,963	42,963
230	Meter Reading Capital Additions	-	-	-	-	-
235	Safety Capital Additions	1,364	1,364	1,364	1,364	1,364
235	Support Services Capital Additions	47,223	19,223	20,477	48,894	10,030
240	NOC Capital Additions	-	-	-	-	-
240	Total General Capital Additions	91,549	63,549	64,803	93,220	54,356
245	End of Year Estimated Cash Reserve Balance	\$ 12,450,034	\$ 17,256,876	\$ 20,518,408	\$ 23,432,878	\$ 28,408,132

Division Reserve Requirements						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
250	Revenue Bond Sinking Fund, Series 2015A Bond Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
255	Debt Service Reserve, Series 2015A Bond Issuance	-	-	-	-	-
260	Total Restricted Reserve Requirements - Debt Covenants	\$ -	\$ -	\$ -	\$ -	\$ -

265	Cash Reserve Level - 30 Days plus restricted reserve	\$ 4,158,323	\$ 4,226,110	\$ 4,341,146	\$ 4,392,138	\$ 4,437,442
270	Cash Reserve Level - 90 Days plus restricted reserve	\$ 10,109,555	\$ 10,191,869	\$ 10,578,421	\$ 10,688,396	\$ 10,791,568
275	Cash Reserve Level - 120 Days plus restricted reserve	\$ 16,633,292	\$ 16,904,442	\$ 17,364,585	\$ 17,568,553	\$ 17,749,767
280	Cash Reserve Level - 180 Days plus restricted reserve	\$ 24,949,938	\$ 25,356,663	\$ 26,046,877	\$ 26,352,829	\$ 26,624,651



Frankfort Plant Board
5 Year Budget Comparison
Electric Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
OPERATING REVENUES									
5	Residential	\$ 22,075,204	\$ 20,932,453	\$ 22,662,491	\$ 22,713,855	\$ 22,713,855	\$ 22,713,855	\$ 22,713,855	\$ 22,713,855
10	Commercial	7,951,767	7,899,136	7,630,389	7,668,324	7,668,324	7,668,324	7,668,324	7,668,324
15	Large Power	27,376,712	27,119,796	27,028,048	26,715,197	26,715,197	26,715,197	26,715,197	26,715,197
20	Municipal	2,141,428	2,126,235	2,035,654	2,048,195	2,048,195	2,048,195	2,048,195	2,048,195
25	Street Lights	256,631	244,733	252,029	259,838	259,838	259,838	259,838	259,838
30	Security Lights	198,660	181,426	197,883	196,714	196,714	196,714	196,714	196,714
35	Company Use	1,154,437	1,137,990	1,091,962	1,172,683	1,172,683	1,172,683	1,172,683	1,172,683
40	Customer Rebate/Rate Adjustments	(1,600,293)	(2,000,000)	(2,000,177)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)	(1,600,000)
45	TOTAL OPERATING REVENUES	59,554,545	57,641,768	58,898,279	59,174,806	59,174,806	59,174,806	59,174,806	59,174,806
OPERATING EXPENSES									
50	Power Cost	41,565,264	39,470,179	38,558,787	39,499,943	39,874,114	40,285,702	40,738,449	41,236,471
55	Payroll	1,895,086	1,327,420	1,825,737	1,724,131	1,805,046	2,638,092	2,659,589	2,582,106
60	Employee Benefits	1,694,678	1,205,031	1,128,536	1,467,886	1,573,426	1,696,680	1,713,931	1,737,448
65	Distribution Station	57,469	66,000	58,003	76,000	76,000	76,000	76,000	76,000
70	Overhead Lines	635,975	1,025,000	942,674	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000
75	Underground Lines	11,562	59,000	27,270	59,000	59,000	59,000	59,000	59,000
80	Street Lights	38,782	52,000	36,147	47,000	47,000	47,000	47,000	47,000
85	Security Lights	17,344	14,000	14,416	14,000	14,000	14,000	14,000	14,000
90	Transmission	6,911	16,000	32,833	16,000	16,000	16,000	16,000	16,000
95	Distribution	128	-	-	-	-	-	-	-
100	TOTAL OPERATING EXPENSES	45,923,198	43,234,630	42,624,404	43,963,960	44,524,587	45,892,474	46,383,969	46,828,024
105	GROSS CONTRIBUTION	13,631,347	14,407,138	16,273,875	15,210,846	14,650,219	13,282,332	12,790,837	12,346,782
GENERAL & ADMIN EXPENSES									
110	Payroll	745,478	707,614	741,459	781,652	811,972	831,013	850,555	870,613
115	Employee Benefits	556,860	337,862	338,677	1,042,966	1,056,140	1,135,266	1,142,518	1,149,976
120	Engineering	1,324	11,000	5,926	6,000	6,000	6,000	6,000	6,000
125	Dues & Subscriptions	45,664	39,750	22,858	41,750	41,750	41,750	41,750	41,750
130	Continuing Education	20,502	58,600	18,493	58,600	58,600	58,600	58,600	58,600
135	Cell Phone	16,266	16,300	12,088	11,950	13,150	14,350	14,350	14,350
140	Software Services	10,718	59,800	9,537	15,800	15,800	15,800	15,800	15,800
145	Safety	50,495	63,000	68,721	63,000	63,000	63,000	63,000	63,000
150	Office Supplies	2,257	8,500	1,237	8,500	8,500	8,500	8,500	8,500
155	Publishing	212	200	395	250	250	250	250	250
160	Administrative	-	1,000	-	1,000	1,000	1,000	1,000	1,000
165	Consulting	3,021	60,000	32,105	155,000	115,000	115,000	115,000	115,000
170	FPB Marketing	4,795	5,000	189	5,000	5,000	5,000	5,000	5,000
175	Legal & Accounting	51,520	60,000	53,384	114,000	114,000	114,000	114,000	114,000
180	Corporate Insurance	255	-	-	-	-	-	-	-
185	Employee Activity	1,337	1,770	1,011	1,308	400	400	400	400
190	Employee Welfare	1,198	1,200	45	1,200	1,200	1,200	1,200	1,200
195	Repairs & Maintenance	1,259	6,400	5,266	6,300	6,300	6,300	6,300	6,300
200	Maintenance Tools & Supplies	24,910	42,500	24,978	32,000	32,000	32,000	32,000	32,000
205	Depreciation	1,883,098	2,006,953	1,917,179	1,948,566	2,313,416	2,408,233	2,509,362	2,597,472
210	Utilities	30,072	32,100	29,568	30,500	30,500	30,500	30,500	30,500
215	Energy Efficiency	16,800	20,000	8,345	40,000	40,000	40,000	40,000	40,000
220	Cost of Sales Clearing	2,717	-	10,355	-	-	-	-	-
225	Support Services	-	-	-	-	-	-	-	-
230	Inventory Adjustments	63,187	-	-	-	-	-	-	-
235	Freight	277	100	457	500	500	500	500	500
240	Auto & Truck Repair	45,249	44,416	47,044	45,054	45,054	48,456	48,456	48,456
245	Gas & Oil	63,266	86,751	71,848	96,981	96,981	113,479	113,479	113,479
250	TOTAL GENERAL & ADMIN EXPENSES	3,642,734	3,670,816	3,421,166	4,507,877	4,876,513	5,090,597	5,218,520	5,334,146
OTHER REVENUE									
255	Capital Contributions	342,922	408,500	252,851	706,500	233,500	233,500	233,500	233,500
260	Collection Charges	233,578	315,000	125,339	225,000	225,000	225,000	225,000	225,000
265	Pole Rental	16,486	30,000	17,985	30,000	30,000	30,000	30,000	30,000
270	Gain/(Loss) on Sale - Fixed Asset	2,895	-	136,558	-	-	-	-	-
275	KU Rebate	400,549	-	-	-	-	-	-	-
280	Material Sales	3,667	4,000	6,435	5,000	5,000	5,000	5,000	5,000
285	Interest	-	44,677	-	249,759	266,557	276,511	284,803	291,415
290	Miscellaneous	64,135	72,000	44,214	50,000	50,000	50,000	50,000	50,000
295	TOTAL OTHER REVENUE	1,064,231	874,177	583,383	1,266,259	810,057	820,011	828,303	834,915
300	NET CONTRIBUTION	11,052,844	11,610,500	13,436,092	11,969,228	10,583,763	9,011,746	8,400,619	7,847,551
305	Administrative Overhead	4,571,823	4,437,533	4,031,746	4,730,827	4,972,925	4,890,034	4,976,037	5,041,515
310	CHANGE IN NET POSITION	\$ 6,481,022	\$ 7,172,966	\$ 9,404,346	\$ 7,238,401	\$ 5,610,839	\$ 4,121,712	\$ 3,424,582	\$ 2,806,037



**Frankfort Plant Board
Capital Budget - Electric
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
5	Main 3 Myrick	Electric	-	132,000.00	-	-	-
10	T23 Replacement	Electric	1,440,000.00	-	-	-	-
15	New Services	Electric	85,375.00	85,375.00	85,375.00	85,375.00	85,375.00
20	Equipment Purchases	Electric	165,000.00	125,000.00	125,000.00	125,000.00	125,000.00
25	Security Lights	Electric	13,050.00	13,500.00	13,950.00	14,400.00	14,850.00
30	SPCC Improvements	Electric	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
35	Wilkinson 945 Townhouses	Electric	70,000.00	-	-	-	-
40	AMI Phase 1 & 2 Testing/Deployment	Electric	3,750,000.00	303,000.00	-	-	-
45	Ridgeview 15KV Breakers	Electric	-	54,000.00	-	-	-
50	Ridgeview Series Main	Electric	-	62,700.00	-	-	-
55	Fault Indicators	Electric	-	32,200.00	32,200.00	-	-
60	SCADA Replacement	Electric	191,632.00	122,900.00	145,400.00	-	-
65	Distribution Automation	Electric	45,000.00	45,000.00	53,000.00	87,000.00	87,000.00
70	Rod Lindauer S Scruggs Lane URD	Electric	10,000.00	-	-	-	-
75	Second Street Tiger Grant Relocation	Electric	473,000.00	302,500.00	-	-	-
80	Replace T54	Electric	2,328,000.00	809,563.00	-	-	-
85	Electric Vehicle Charging Station	Electric	100,000.00	-	-	-	-
90	Advances Contracts	Electric	233,500.00	233,500.00	233,500.00	233,500.00	233,500.00
95	Arrestors, insulators, poles, switches	Electric	178,000.00	186,000.00	190,000.00	192,000.00	196,000.00
100	Animal guards, switches, insulators	Electric	58,000.00	60,200.00	62,400.00	64,600.00	66,800.00
105	Substation Security improvements	Electric	-	-	-	-	30,700.00
110	Replace T21	Electric	-	-	2,200,000.00	-	-
115	Replace T22	Electric	-	-	-	2,200,000.00	-
120	Add additional transformer and (2) 69kv breakers -G.E.	Electric	-	-	-	-	1,750,000.00
125	Convert OVH to URD	Electric	200,927.00	75,200.00	75,200.00	75,200.00	75,200.00
130	Reconductor CK 541 Capital Plaza	Electric	-	125,620.10	-	-	-
135	Reconductor CK 132 Ridgeview	Electric	117,444.42	-	-	-	-
140	Reconductor Buffalo Trace	Electric	-	112,500.78	-	-	-
145	Reconductor US 60 /CK 352 Soldiers	Electric	-	-	57,787.00	129,675.00	-
150	Reconductor Bald Knob CK 542 Capital	Electric	-	-	-	-	143,780.00
155	Reconductor Devils Hollow part of CK 362 Soldiers	Electric	-	-	-	-	137,780.00
160	Reconductor Grassy Spring part of CK 594 Duncan	Electric	-	133,938.00	-	-	-
165	Reconductor parts of downtown	Electric	-	146,289.00	-	-	-
170	Reconductor Clover/Collins part of CK 361 Soldiers	Electric	-	-	-	-	90,400.00
175	Cutout change outs for reliability	Electric	-	96,750.00	96,750.00	96,750.00	96,750.00
180	T-319 Dump Truck 1999	Electric	-	-	100,000.00	-	-
185	T-424 Utility Bed Crane Truck 2008	Electric	-	95,000.00	-	-	-
190	T-453 3/4 Ton 4x4 Pickup 2011	Electric	38,000.00	-	-	-	-
195	T-477 SUV 2012	Electric	-	-	-	35,000.00	-
200	T-478 3/4 Ton Van 2012	Electric	-	-	35,000.00	-	-
205	T-486 1/2 Ton Van 2012	Electric	-	-	-	-	33,000.00
210	T-493 Digger Derrick Truck	Electric	-	-	-	275,000.00	-
215	T-494 Bucket Truck 2012	Electric	-	-	225,000.00	-	-
220	T-495 Bucket Truck 1998	Electric	-	-	-	-	275,000.00
225	T-503 3/4 Ton Pickup Truck 2013	Electric	38,000.00	-	-	-	-
230	T-513 3/4 Ton Pickup Truck 2013	Electric	-	38,000.00	-	-	-
235	T-515 1/2 Ton Pickup Truck 2013 - (Transferring to MR. Replacement will	Electric	35,000.00	-	-	-	-
240	T-537 One Ton Truck with Utility Bed 2014	Electric	-	-	-	-	90,000.00
245	Total		9,584,928.42	3,405,735.88	3,745,562.00	3,628,500.00	3,546,135.00



Frankfort Electric Water Plant Board
 Line Item Detail - Electric
 FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5	Operating Revenue	10-10	440100	RESIDENTIAL ELECTRIC	Elec Rev - Residential Energy Chg	20,405,729.53	20,405,729.53	20,405,729.53	20,405,729.53	20,405,729.53
10	Operating Revenue	10-10	440100	RESIDENTIAL ELECTRIC	Elec Rev - Residential Customer Chg	2,308,125.35	2,308,125.35	2,308,125.35	2,308,125.35	2,308,125.35
15	Operating Revenue	10-10	442100	COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Energy Chg	6,778,104.13	6,778,104.13	6,778,104.13	6,778,104.13	6,778,104.13
20	Operating Revenue	10-10	442100	COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Customer Chg	890,220.00	890,220.00	890,220.00	890,220.00	890,220.00
25	Operating Revenue	10-10	442400	LARGE POWER ELECTRIC	Elec Rev - Large Power Energy Chg	9,553,984.75	9,553,984.75	9,553,984.75	9,553,984.75	9,553,984.75
30	Operating Revenue	10-10	442400	LARGE POWER ELECTRIC	Elec Rev - Large Power Customer Chg	237,375.00	237,375.00	237,375.00	237,375.00	237,375.00
35	Operating Revenue	10-10	442400	LARGE POWER ELECTRIC	Elec Rev - Large Power Demand Chg	5,547,990.60	5,547,990.60	5,547,990.60	5,547,990.60	5,547,990.60
40	Operating Revenue	10-10	442400	LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Energy Chg	7,806,521.24	7,806,521.24	7,806,521.24	7,806,521.24	7,806,521.24
45	Operating Revenue	10-10	442400	LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Customer Chg	24,975.00	24,975.00	24,975.00	24,975.00	24,975.00
50	Operating Revenue	10-10	442400	LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Demand Chg	3,544,350.81	3,544,350.81	3,544,350.81	3,544,350.81	3,544,350.81
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	257,173.74	257,173.74	257,173.74	257,173.74	257,173.74
65	Operating Revenue	10-10	445100	MUNICIPAL ELECTRIC	Elec Rev - Municipal Energy Chg	2,002,351.55	2,002,351.55	2,002,351.55	2,002,351.55	2,002,351.55
70	Operating Revenue	10-10	445100	MUNICIPAL ELECTRIC	Elec Rev - Municipal Customer Chg	45,843.00	45,843.00	45,843.00	45,843.00	45,843.00
75	Operating Revenue	10-10	448100	ELECT USED BY ELECT DEPT	Elec Rev - Electric Used By Electric Dept	1,131,605.87	1,131,605.87	1,131,605.87	1,131,605.87	1,131,605.87
80	Operating Revenue	10-10	448200	ELECTRIC USED BY WATER DEPARTM	Electric Used by Water Dept	41,077.37	41,077.37	41,077.37	41,077.37	41,077.37
85	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 100 W	35,898.60	35,898.60	35,898.60	35,898.60	35,898.60
90	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 175 W	21,905.76	21,905.76	21,905.76	21,905.76	21,905.76
95	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 200 W	48,988.06	48,988.06	48,988.06	48,988.06	48,988.06
100	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 400 W	8,694.92	8,694.92	8,694.92	8,694.92	8,694.92
105	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt DF	17,156.16	17,156.16	17,156.16	17,156.16	17,156.16
110	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt DF	8,653.89	8,653.89	8,653.89	8,653.89	8,653.89
115	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt DF HPS	1,406.79	1,406.79	1,406.79	1,406.79	1,406.79
120	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt DF MH	12,760.58	12,760.58	12,760.58	12,760.58	12,760.58
125	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt DF	6,413.00	6,413.00	6,413.00	6,413.00	6,413.00
130	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
135	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
140	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt MH w/35' Metal Pole	2,211.90	2,211.90	2,211.90	2,211.90	2,211.90
145	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt MH w/35' Wood Pole	454.73	454.73	454.73	454.73	454.73
150	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
155	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
160	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt MH w/35' Wood Pole	1,774.44	1,774.44	1,774.44	1,774.44	1,774.44
165	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
170	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
175	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
180	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 91 Watt LED	2,194.08	2,194.08	2,194.08	2,194.08	2,194.08
185	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 129 Watt LED	6,503.88	6,503.88	6,503.88	6,503.88	6,503.88
190	Operating Revenue	10-10	449100	ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 53 Watt LED	5,508.40	5,508.40	5,508.40	5,508.40	5,508.40
195	Operating Revenue	10-10	499997	Add'l Electric Revenue Needed	Rate Adjustment	(1,600,000.00)	(1,600,000.00)	(1,600,000.00)	(1,600,000.00)	(1,600,000.00)
200	Operating Expense	10-10	999997	Electric Payroll charged to Capital	Payroll charged to capital	(918,914.16)	(920,424.60)	(345,465.96)	(377,649.96)	(520,074.96)
205	Operating Expense	10-11	555100	KW GENERATION DEMAND	kW Generation Demand	18,341,125.00	18,341,125.00	18,341,125.00	18,341,125.00	18,341,125.00
210	Operating Expense	10-11	555150	KW TRANSMISSION DEMAND	kW Transmission Demand KU	3,741,710.00	4,115,881.00	4,527,469.10	4,980,216.01	5,478,237.61
215	Operating Expense	10-11	555150	KW TRANSMISSION DEMAND	kW Transmission Demand MISO	2,004,673.00	2,004,673.00	2,004,673.00	2,004,673.00	2,004,673.00
220	Operating Expense	10-11	555200	COST PER KWH PURCHASED	Cost Per kWh Purchased	16,242,379.00	16,242,379.00	16,242,379.00	16,242,379.00	16,242,379.00
225	Operating Expense	10-11	555400	SEPA POWER ADJUSTMENT	Sepa Power Adjustment	(829,944.00)	(829,944.00)	(829,944.00)	(829,944.00)	(829,944.00)
230	Operating Expense	10-11	570100	Health Insurance - Field	Health Insurance - Field	411,504.42	411,504.42	411,504.42	411,504.42	411,504.42
235	Operating Expense	10-11	570100	Health Insurance - Field	Health Insurance - Admin MR	-	48,008.82	96,017.70	96,017.70	96,017.70
240	Operating Expense	10-11	570150	LIFE INSURANCE - FIELD	LIFE INSURANCE - FIELD	8,674.61	8,674.61	8,674.61	8,674.61	8,674.61
245	Operating Expense	10-11	570150	LIFE INSURANCE - FIELD	LIFE INSURANCE - ADMIN MR	-	646.98	1,293.98	1,293.98	1,293.98
250	Operating Expense	10-11	570200	PENSION MATCH - FIELD	KRS Pension Match	681,208.65	728,423.32	784,560.61	797,455.86	814,697.26
255	Operating Expense	10-11	570250	SOCIAL SECURITY - FIELD	ER Social Security	193,367.20	198,660.91	213,971.07	217,487.96	222,190.16
260	Operating Expense	10-11	570300	UNEMPLOYMENT - FIELD	Unemployment Insurance	4,541.15	4,665.47	5,025.03	5,107.62	5,218.05
265	Operating Expense	10-11	570350	UNIFORMS - FIELD	FR Uniform/Outer wear	42,960.00	42,960.00	42,960.00	42,960.00	42,960.00
270	Operating Expense	10-11	570350	UNIFORMS - FIELD	work boots	10,550.00	10,550.00	10,550.00	10,550.00	10,550.00
275	Operating Expense	10-11	570400	Workers Comp - Field	Workers Comp - Field	18,267.00	18,267.00	18,267.00	18,267.00	18,267.00
280	Operating Expense	10-11	570400	Workers Comp - Field	Workers Comp - Field MR	-	1,372.08	2,744.17	2,744.17	2,744.17
285	Operating Expense	10-11	592100	ELECT DIST STATION EQ PAYROLL	Payroll	352,464.89	355,284.61	362,390.30	364,310.35	371,596.55
290	Operating Expense	10-11	593000	ELECT DIST OVERHEAD LINES	Electric Distribution Overhead Line Expense - Lines	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
295	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
300	Operating Expense	10-11	593100	ELECT DIST OVERHEAD PAYROLL	Payroll	1,976,331.76	2,037,266.14	2,214,546.78	2,254,981.98	2,304,326.21
305	Operating Expense	10-11	598101	ELECT DIST PAYROLL OT	Payroll	198,879.23	204,323.83	220,070.43	223,687.56	228,523.80
310	Operating Expense	10-12	570350	UNIFORMS - FIELD	field uniforms, Boots, FR clothing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
315	Operating Expense	10-12	999997	Electric Payroll charged to Capital	Payroll charged to capital	(80,300.04)	(69,099.96)	(15,099.96)	(9,500.04)	(10,100.04)



Frankfort Electric Water Plant Board
 Line Item Detail - Electric
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	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
320	Operating Expense	10-13	599000	ELECT DIST SECURITY LIGHTS	Security Light Expense	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
325	Operating Expense	10-14	596000	ELECT DIST STREET LIGHTS & SIG	Street Light Expense - City	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
330	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
335	Operating Expense	10-15	571000	ELECT TRANS EXPENSE	Transmission Expense Misc	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
340	Operating Expense	10-15	571000	ELECT TRANS EXPENSE	Transmission Expense Thermal Imaging	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
345	Operating Expense	10-16	570200	PENSION MATCH - FIELD	KRS Pension Match	52,732.91	55,453.82	56,562.90	57,154.41	58,297.50
350	Operating Expense	10-16	570250	SOCIAL SECURITY - FIELD	ER Social Security	14,968.71	15,123.77	15,426.24	15,587.57	15,899.32
355	Operating Expense	10-16	570300	UNEMPLOYMENT - FIELD	Unemployment Insurance	351.53	355.18	362.28	366.07	373.39
360	Operating Expense	10-16	570350	UNIFORMS - FIELD	UNIFORMS - FIELD	10,800.00	10,800.00	10,800.00	10,800.00	10,800.00
365	Operating Expense	10-16	594000	ELECT DIST UNDERGROUND LINES	Underground Lines Expense	59,000.00	59,000.00	59,000.00	59,000.00	59,000.00
370	Operating Expense	10-16	594100	ELECT DIST UNDERGROUND PAYROLL	Payroll	180,274.02	182,141.45	185,784.28	187,727.15	191,481.70
375	Operating Expense	10-16	598101	ELECT DIST PAYROLL OT	Payroll	15,395.40	15,554.88	15,865.98	16,031.90	16,352.54
380	Operating Expense	10-17	570350	UNIFORMS - FIELD	UNIFORMS Expense	12,960.00	12,960.00	12,960.00	12,960.00	12,960.00
385	Operating Expense	10-17	592000	ELECT DIST STATION EQUIPMENT	Substation Equipment Fixes, Panels, Wiring, And Repair Parts	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
390	Operating Expense	10-17	592000	ELECT DIST STATION EQUIPMENT	Certification Of Shop Standard Wecco Tester	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
395	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
400	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
405	Operating Expense	10-17	592000	ELECT DIST STATION EQUIPMENT	Spill Prevention, Control, and Countermeasure (and engineering)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
410	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
415	G&A Expense	10-10	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
420	G&A Expense	10-10	920060	DUES AND SUBSCRIPTIONS	American Public Power Association (APPA)	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00
425	G&A Expense	10-10	920060	DUES AND SUBSCRIPTIONS	Kentucky Municipal Utility Association KMUA	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
430	G&A Expense	10-10	923400	OTHER CONSULTING FEES	Southeastern Power Administration (SEPA) Cmbind Hydro Projects	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
435	G&A Expense	10-10	923400	OTHER CONSULTING FEES	General Consulting	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
440	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
445	G&A Expense	10-10	923400	OTHER CONSULTING FEES	Electric Rate Study	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
450	G&A Expense	10-10	923400	OTHER CONSULTING FEES	Community Solar	40,000.00	-	-	-	-
455	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
460	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
465	G&A Expense	10-10	923500	OTHER LEGAL AND ACCOUNTING	Power Supply	94,000.00	94,000.00	94,000.00	94,000.00	94,000.00
470	G&A Expense	10-10	930403	DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,850,364.12	1,769,630.88	1,728,826.80	1,684,721.64	1,629,626.64
475	G&A Expense	10-10	930403	DEPRECIATION EXPENSE	DEPRECIATION EXPENSE CAPITAL BUDGET & CIP	98,202.00	543,784.80	679,406.40	824,640.84	967,845.60
480	G&A Expense	10-10	932200	AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	45,054.00	45,054.00	45,054.00	45,054.00	45,054.00
485	G&A Expense	10-10	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	96,980.50	96,980.50	96,980.50	96,980.50	96,980.50
490	G&A Expense	10-11	905400	SOFTWARE SERVICES	APPA eReliability Tracker	400.00	400.00	400.00	400.00	400.00
495	G&A Expense	10-11	913000	PUBLISHING EXPENSE	PUBLISHING EXPENSE	250.00	250.00	250.00	250.00	250.00
500	G&A Expense	10-11	920000	ADMINISTRATIVE EXPENSE	ADMINISTRATIVE EXPENSE 1	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
505	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
510	G&A Expense	10-11	920070	CELL PHONE EXPENSE	Cell Phone Expense	10,150.00	10,150.00	10,150.00	10,150.00	10,150.00
515	G&A Expense	10-11	920070	CELL PHONE EXPENSE	Cell Phone Expense - MR	-	1,200.00	2,400.00	2,400.00	2,400.00
520	G&A Expense	10-11	920400	SAFETY EXPENSE	Safety Expense	63,000.00	63,000.00	63,000.00	63,000.00	63,000.00
525	G&A Expense	10-11	920700	CONTINUING EDUCATION	Vegetation management conference (1) employee	100.00	100.00	100.00	100.00	100.00
530	G&A Expense	10-11	920700	CONTINUING EDUCATION	APPA conference (1) employee	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
535	G&A Expense	10-11	920700	CONTINUING EDUCATION	Somerset Line School (training)	27,400.00	27,400.00	27,400.00	27,400.00	27,400.00
540	G&A Expense	10-11	920700	CONTINUING EDUCATION	PEAK (Power Engineer Association of Kentucky)	600.00	600.00	600.00	600.00	600.00
545	G&A Expense	10-11	920830	ENERGY EFFICIENCY	Energy Efficiency	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
550	G&A Expense	10-11	920830	ENERGY EFFICIENCY	Community Action Partnership	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
555	G&A Expense	10-11	920910	SOCIAL SECURITY EXPENSE	ER Social Security	25,922.83	27,328.31	27,848.52	28,384.01	28,935.28
560	G&A Expense	10-11	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	680.77	720.74	738.23	756.19	774.64
565	G&A Expense	10-11	926100	EMPLOYEES WELFARE EXPENSE	EMPLOYEES WELFARE EXPENSE	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
570	G&A Expense	10-11	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	41,150.44	41,150.44	41,150.44	41,150.44	41,150.44
575	G&A Expense	10-11	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	1,137.52	1,137.52	1,137.52	1,137.52	1,137.52
580	G&A Expense	10-11	926315	Admin Worker's Comp	Workers Comp - Admin	1,959.86	1,959.86	1,959.86	1,959.86	1,959.86
585	G&A Expense	10-11	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	928.00	-	-	-	-
590	G&A Expense	10-11	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	380.00	380.00	380.00	380.00	380.00
595	G&A Expense	10-11	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities MR	-	20.00	20.00	20.00	20.00
600	G&A Expense	10-11	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	94,085.40	103,675.33	106,190.99	108,774.83	111,428.93
605	G&A Expense	10-11	926600	OTHER CO PAID PENSION EXPENSES	401a Match	8,705.97	9,141.27	9,598.33	10,078.25	10,582.16
610	G&A Expense	10-11	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense MR	-	-	71,952.03	71,952.03	71,952.03
615	G&A Expense	10-11	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	545,607.77	545,607.77	545,607.77	545,607.77	545,607.77
620	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
625	G&A Expense	10-11	930110	REPAIR & MAINTENANCE EXPENSE	Garbage pickup - Duncan Road substation	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
630	G&A Expense	10-11	930110	REPAIR & MAINTENANCE EXPENSE	Pest Control - Duncan Road substation	400.00	400.00	400.00	400.00	400.00



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	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
635	G&A Expense	10-11	930130	MAINTENANCE SUPPLIES	hand tools	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
640	G&A Expense	10-11	930300	UTILITIES	Columbia Gas - Duncan Road substation	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
645	G&A Expense	10-11	930300	UTILITIES	FPB Utilities - 10 substation buildings	28,500.00	28,500.00	28,500.00	28,500.00	28,500.00
650	G&A Expense	10-11	932135	Freight & Other Adj	Freight & Other Adj 1	500.00	500.00	500.00	500.00	500.00
655	G&A Expense	10-11	932200	AUTO & TRUCK REPAIR EXPENSE	Truck Repair - MR	-	-	3,402.00	3,402.00	3,402.00
660	G&A Expense	10-11	932220	AUTO & TRUCK GAS & OIL	Gas & Oil - MR	-	-	16,498.00	16,498.00	16,498.00
665	G&A Expense	10-11	970100	DIVISION ADMIN PAYROLL	Payroll	349,110.94	369,609.03	378,577.52	387,789.06	397,251.08
670	G&A Expense	10-12	700000	ENGINEERING EXPENSE ACCOUNT	Engineering Expenses - Survey	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
675	G&A Expense	10-12	700100	ENGINEERING PAYROLL	Payroll	432,541.41	442,363.39	452,435.94	462,766.28	473,361.82
680	G&A Expense	10-12	700500	HEALTH INSURANCE - ENG	Health Insurance - Eng	68,584.07	68,584.07	68,584.07	68,584.07	68,584.07
685	G&A Expense	10-12	700550	LIFE INSURANCE - ENG	LIFE INSURANCE - ENG	1,680.81	1,680.81	1,680.81	1,680.81	1,680.81
690	G&A Expense	10-12	700600	PENSION EXP - ENG	KRS Pension Match	114,293.17	121,713.27	124,538.62	127,436.28	130,408.33
695	G&A Expense	10-12	700650	SOCIAL SECURITY -ENG	ER Social Security	33,089.42	33,840.80	34,589.04	35,231.92	35,892.15
700	G&A Expense	10-12	700700	UNEMPLOYMENT - ENG	Unemployment Insurance	843.46	862.61	882.25	902.39	923.06
705	G&A Expense	10-12	700800	Workers Comp - Engineering	Workers Comp - Engineering	3,867.98	3,867.98	3,867.98	3,867.98	3,867.98
710	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
715	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
720	G&A Expense	10-12	905400	SOFTWARE SERVICES	GPS Tech support	300.00	300.00	300.00	300.00	300.00
725	G&A Expense	10-12	905400	SOFTWARE SERVICES	Pathfinder Office license update	300.00	300.00	300.00	300.00	300.00
730	G&A Expense	10-12	905400	SOFTWARE SERVICES	Pathfinder Office maintenance license	300.00	300.00	300.00	300.00	300.00
735	G&A Expense	10-12	905400	SOFTWARE SERVICES	SAG10 and Maintenance	500.00	500.00	500.00	500.00	500.00
740	G&A Expense	10-12	905400	SOFTWARE SERVICES	EV chargepoint cloud plan	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
745	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
750	G&A Expense	10-12	920060	DUES AND SUBSCRIPTIONS	Institute of Electrical and Electronics Engineers (IEEE)	700.00	700.00	700.00	700.00	700.00
755	G&A Expense	10-12	920060	DUES AND SUBSCRIPTIONS	Professional Engineering License (PE)	450.00	450.00	450.00	450.00	450.00
760	G&A Expense	10-12	920070	CELL PHONE EXPENSE	Cell Phone Expense	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
765	G&A Expense	10-12	920700	CONTINUING EDUCATION	American Public Power Association (APPA) Conference - Engineering	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
770	G&A Expense	10-12	920700	CONTINUING EDUCATION	Distributech Conference	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
775	G&A Expense	10-12	920700	CONTINUING EDUCATION	National Electric Code Training	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
780	G&A Expense	10-12	920700	CONTINUING EDUCATION	P.E. Continuing Education	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
785	G&A Expense	10-12	926600	OTHER CO PAID PENSION EXPENSES	KRS Sick Time for Retirees	6,553.71	-	-	-	-
790	G&A Expense	10-12	926600	OTHER CO PAID PENSION EXPENSES	401a Match	1,340.16	1,407.17	1,477.53	1,551.40	1,628.97
795	G&A Expense	10-12	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	93,462.26	93,462.26	93,462.26	93,462.26	93,462.26
800	G&A Expense	10-12	930110	REPAIR & MAINTENANCE EXPENSE	Chargepoint assure equipment support	4,900.00	4,900.00	4,900.00	4,900.00	4,900.00
805	G&A Expense	10-16	930130	MAINTENANCE SUPPLIES	Hand tools	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
810	G&A Expense	10-17	920700	CONTINUING EDUCATION	Substation Regulator school	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
815	G&A Expense	10-17	920700	CONTINUING EDUCATION	Transformer/Load Tap Changer school	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
820	G&A Expense	10-17	920700	CONTINUING EDUCATION	Thermal Camera Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
825	G&A Expense	10-17	920700	CONTINUING EDUCATION	Meter school	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
830	G&A Expense	10-17	930130	MAINTENANCE SUPPLIES	Hand tools	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
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	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
845	Non-Operating Revenue	10-10	421300	CAPITAL CONTRIBUTIONS	Capital Contributions	233,500.00	233,500.00	233,500.00	233,500.00	233,500.00
850	Non-Operating Revenue	10-10	421300	CAPITAL CONTRIBUTIONS	Capital Contributions - Tiger Grant	473,000.00	-	-	-	-
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
865	Non-Operating Revenue	10-10	419UUU	Interco Interest - Admin Building	Interco Interest - Admin Building	83,237.76	79,457.40	75,639.36	71,783.16	67,888.32
870	Non-Operating Revenue	10-10	419VVV	Interco Interest - KIA loan	Interco Interest - KIA loan	56,021.16	52,540.92	49,025.88	45,475.68	41,889.96
875	Non-Operating Revenue	10-10	419WWW	Interco Interest - AMI	Interco Interest - AMI	32,500.00	30,480.96	28,441.80	26,382.12	24,301.92
880	Non-Operating Revenue	10-10	419ZZZ	Interco Interest - Reservoir	Interco Interest - Reservoir	78,000.00	75,757.68	73,492.92	71,205.48	68,895.12
885	Non-Operating Revenue	10-10	430ZZ	Interco Interest - Nextband	Interco Interest - Nextband	-	28,320.00	49,911.24	69,956.40	88,440.00
890	Operating Revenue					59,174,805.96	59,174,805.96	59,174,805.96	59,174,805.96	59,174,805.96
895	Operating Expense					43,963,960.28	44,524,586.73	45,892,473.96	46,383,969.33	46,828,023.98
900	Gross Contribution					15,210,845.68	14,650,219.23	13,282,332.00	12,790,836.63	12,346,781.98
905	G&A Expense					4,507,876.57	4,876,512.80	5,090,597.40	5,218,520.33	5,334,145.89
910	Non-Operating Revenue					1,266,258.92	810,056.96	820,011.20	828,302.84	834,915.32
915	Net Income					11,969,228.03	10,583,763.40	9,011,745.80	8,400,619.15	7,847,551.40



**Frankfort Plant Board
Water Funding Summary
For the Fiscal Years Ending 2022 - 2026**

Line	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
10 Operating Revenues	\$ 11,796,326	\$ 12,232,011	\$ 12,651,607	\$ 13,094,413	\$ 13,552,717
15 Other Water Revenues	307,035	306,820	304,210	301,000	301,000
20 Total Revenues	12,103,361	12,538,831	12,955,817	13,395,413	13,853,717
25 Water Division Expenses	(4,268,784)	(4,338,277)	(4,564,105)	(4,662,784)	(4,746,974)
30 Water Admin Expenses	(4,255,010)	(4,739,348)	(4,525,287)	(4,584,118)	(4,472,748)
35 Gross Margin	3,579,568	3,461,206	3,866,425	4,148,511	4,633,995
Administrative Overhead					
40 General	(607,905)	(612,595)	(605,581)	(598,372)	(592,214)
45 Administration	(348,933)	(599,531)	(652,052)	(679,072)	(691,168)
50 Board of Directors	(10,267)	(10,267)	(10,267)	(10,267)	(10,267)
55 Customer Service	(397,732)	(414,316)	(422,742)	(429,700)	(436,574)
60 Finance	(185,708)	(188,426)	(190,981)	(193,633)	(196,284)
65 Fleet Services	(234,539)	(244,339)	(251,130)	(257,703)	(262,621)
70 Human Resources	(121,469)	(129,449)	(130,912)	(135,157)	(136,829)
75 Information Technology	(465,027)	(504,074)	(504,501)	(505,362)	(513,783)
80 Meter Reading	(325,584)	(152,299)	0	0	0
85 Safety	(80,573)	(83,189)	(82,475)	(86,090)	(85,286)
90 Support Services	(396,967)	(406,416)	(414,895)	(422,947)	(430,172)
95 Network Operations Center	(208,354)	(213,511)	(217,946)	(222,534)	(227,165)
100 Total Administrative Overhead	(3,383,057)	(3,558,412)	(3,483,483)	(3,540,835)	(3,582,363)
105 Increase in Net Position	196,511	(97,206)	382,941	607,677	1,051,632
110 Plus: Non-Cash Items					
115 Depreciation/Amortization Expense	2,024,599	2,298,514	2,347,826	2,408,357	2,309,480
120 KRS Pension Liability	832,949	832,949	801,729	801,729	801,729
125 Plus: Estimated Debt Funding					
130 Interdivision Loan for Reservoir	7,800,000	-	-	-	-
135 Interdivision Loan for AMI	3,250,000	-	-	-	-
140 Interdivision Loan for KIA loan prepayment	5,602,116	-	-	-	-
140 Less: Principal Repayment on Debt					
145 Revenue Bonds, Series 2013	(415,000)	(430,000)	(440,000)	-	-
150 Revenue Bonds, Series 2015A (Admin Building)	-	-	-	-	-
155 KIA Loan - MCC and OSG Projects	(3,707,561)	-	-	-	-
160 KIA Loan - WTP Generator	(1,894,555)	-	-	-	-
165 Interdivision Loan - Reservoir	(224,235)	(226,478)	(228,742)	(231,030)	(233,340)
170 Interdivision Loan for AMI	(201,902)	(203,921)	(205,961)	(208,020)	(210,100)
175 Interdivision Loan for KIA loan prepayment	(348,025)	(351,505)	(355,020)	(358,570)	(362,156)
180 Interdivision Loan for 2015A Bond prepayment	(182,058)	(183,878)	(185,717)	(187,574)	(189,450)
185 Total Cash Funding Current Year	12,732,840	1,638,475	2,117,056	2,832,569	3,167,795
190 Cash Balance Beginning of Year	2,831,855	1,910,803	464,816	(37,906)	(19,090)
195 Cash Available For Capital Additions	15,564,695	3,549,279	2,581,872	2,794,663	3,148,704
200 Water Division Estimated Capital Additions	13,584,225	3,033,000	2,567,500	2,743,000	2,373,500
205 Cash Available for General Capital Additions	1,980,470	516,279	14,372	51,663	775,204
210 Administration Capital Additions	-	-	-	-	-
215 Information Technology Capital Additions	37,625	37,625	37,625	37,625	37,625
220 Meter Reading Capital Additions	-	-	-	-	-
225 Safety Capital Additions	1,340	1,340	1,340	1,340	1,340
225 Support Services Capital Additions	30,702	12,498	13,313	31,789	6,521
230 NOC Capital Additions	-	-	-	-	-
230 Total General Capital Additions	69,667	51,463	52,278	70,753	45,485
235 End of Year Estimated Cash Reserve Balance	\$ 1,910,803	\$ 464,816	\$ (37,906)	\$ (19,090)	\$ 729,719

Division Reserve Requirements					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
240 Revenue Bond Sinking Fund, Series 2013 Bond Issuance	\$ 215,000	\$ 220,000	\$ -	\$ -	\$ -
245 Debt Service Reserve, Series 2013 Bond Issuance	392,000	392,000	-	-	-
250 Revenue Bond Sinking Fund, Series 2015A Bond Issuance	-	-	-	-	-
255 Debt Service Reserve, Series 2015A Bond Issuance	-	-	-	-	-
260 KIA WTP MCC & OSG Replacement Reserve	-	-	-	-	-
265 KIA WTP Generator Replacement Reserve	-	-	-	-	-
270 Total Restricted Reserve Requirements - Debt Covenants	\$ 607,000	\$ 612,000	\$ -	\$ -	\$ -

275 Cash Reserve Level - 30 Days plus restricted reserve	\$ 1,361,108	\$ 1,404,048	\$ 785,277	\$ 798,138	\$ 807,573
280 Cash Reserve Level - 90 Days plus restricted reserve	\$ 2,869,325	\$ 2,988,143	\$ 2,355,830	\$ 2,394,413	\$ 2,422,719
285 Cash Reserve Level - 120 Days plus restricted reserve	\$ 3,623,434	\$ 3,780,191	\$ 3,141,107	\$ 3,192,550	\$ 3,230,292
290 Cash Reserve Level - 180 Days plus restricted reserve	\$ 5,131,651	\$ 5,364,287	\$ 4,711,661	\$ 4,788,825	\$ 4,845,438



**Frankfort Plant Board
5 Year Budget Comparison**

**Water Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2022 - 2026**

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
OPERATING REVENUES									
5	Residential	\$ 4,806,069	\$ 4,689,019	\$ 4,883,665	\$ 4,924,021	\$ 4,924,021	\$ 4,924,021	\$ 4,924,021	\$ 4,924,021
10	Commercial	3,956,022	4,123,184	3,694,106	3,739,814	3,739,814	3,739,814	3,739,814	3,739,814
15	Industrial	575,744	593,636	562,563	610,688	610,688	610,688	610,688	610,688
20	Wholesale	2,620,740	2,426,846	1,970,644	2,088,426	2,088,426	2,088,426	2,088,426	2,088,426
25	Fire Sprinklers	287,912	282,677	289,862	289,514	289,514	289,514	289,514	289,514
30	Fire Hydrants	78,861	78,832	79,060	79,096	79,096	79,096	79,096	79,096
35	Company Use	2,662	3,567	5,232	4,767	4,767	4,767	4,767	4,767
40	Tap Fees	52,705	38,000	51,262	60,000	60,000	60,000	60,000	60,000
45	Additional Revenue Required	-	-	-	-	435,685	855,281	1,298,087	1,756,391
50	TOTAL OPERATING REVENUES	12,380,715	12,235,761	11,536,394	11,796,326	12,232,011	12,651,607	13,094,413	13,552,717
OPERATING EXPENSES									
Water Treatment									
55	Payroll	454,188	468,374	468,915	507,345	483,800	497,963	510,953	521,816
60	Employee Benefits	347,925	249,601	240,439	287,802	295,710	300,793	305,454	309,352
65	Pumping Power	567,212	590,000	534,399	550,000	550,000	550,000	550,000	550,000
70	Pumping Maintenance	123,528	157,000	15,803	157,000	157,000	157,000	157,000	157,000
75	Chemicals	565,083	500,000	458,297	500,000	500,000	500,000	500,000	500,000
80	Treatment	4,120	5,000	4,553	5,000	5,000	5,000	5,000	5,000
85	Treatment Lab	62,873	62,000	46,850	58,000	62,000	66,000	66,000	66,000
90	Maintenance	69,471	140,000	74,815	80,000	95,000	80,000	80,000	80,000
95	Total Water Treatment	2,194,400	2,171,975	1,844,071	2,145,147	2,148,510	2,156,755	2,174,408	2,189,168
Water Distribution									
100	Payroll	1,017,142	943,405	999,021	1,001,990	1,032,328	1,229,207	1,288,347	1,338,942
105	Employee Benefits	1,063,637	785,786	735,084	920,147	955,939	976,643	998,529	1,017,364
110	Distribution	196,088	201,500	99,614	176,500	176,500	176,500	176,500	176,500
115	Fire Hydrants	12,237	25,000	19,162	25,000	25,000	25,000	25,000	25,000
120	Total Water Distribution	2,289,104	1,955,690	1,852,881	2,123,637	2,189,767	2,407,350	2,488,376	2,557,806
125	TOTAL OPERATING EXPENSES	4,483,505	4,127,666	3,696,952	4,268,784	4,338,277	4,564,105	4,662,784	4,746,974
130	GROSS CONTRIBUTION	7,897,210	8,108,096	7,839,442	7,527,543	7,893,734	8,087,502	8,431,630	8,805,743
GENERAL & ADMIN EXPENSES									
135	Payroll	748,763	765,948	752,291	795,919	818,682	838,938	857,730	875,502
140	Employee Benefits	588,507	385,672	362,540	950,236	947,285	954,165	960,525	966,526
145	Engineering	739	3,000	715	2,000	2,000	2,000	2,000	2,000
150	Dues & Subscriptions	17,792	24,250	14,354	24,650	22,650	24,650	22,650	24,650
155	Continuing Education	8,722	33,135	3,499	33,135	33,135	33,135	33,135	33,135
160	Cell Phone	12,945	13,100	13,218	12,900	12,900	12,900	12,900	12,900
165	Software Services	14,314	19,900	15,571	19,500	19,500	19,500	19,500	19,500
170	Safety	10,551	15,000	7,650	15,000	15,000	15,000	15,000	15,000
175	Office Supplies	902	2,500	1,097	2,500	2,500	2,500	2,500	2,500
180	Postage & Printing	1,693	2,000	-	2,000	2,000	2,000	2,000	2,000
185	Publishing	115	-	151	-	-	-	-	-
190	Administrative	3	-	1,473	-	-	-	-	-
195	Consulting	-	100,000	130,260	35,000	325,000	50,000	35,000	-
200	Legal & Accounting	95,494	1,500	-	-	-	-	-	-
205	Interdepartment Services	2,395	-	156	-	-	-	-	-
210	Employee Activity	1,375	1,028	1,317	878	390	390	390	390
215	Employee Welfare	400	-	846	-	-	-	-	-
220	Interest	173,363	183,688	138,319	243,802	219,971	195,089	177,634	167,782
225	Repairs & Maintenance	8,451	27,800	5,575	107,200	27,200	27,200	27,200	27,200
230	Maintenance Tools & Supplies	7,415	10,000	9,769	10,000	10,000	10,000	10,000	10,000
235	Inventory Adjustments	15,440	-	-	-	-	-	-	-
240	Depreciation	1,568,104	1,685,534	1,609,858	1,705,828	1,986,672	2,043,358	2,111,492	2,019,201
245	FPB Marketing	3,814	5,000	1,394	10,000	10,000	10,000	10,000	10,000
250	Utilities	189,351	201,100	165,419	179,550	179,550	179,550	179,550	179,550
255	Freight	247	-	431	-	-	-	-	-
260	General	-	-	-	-	-	-	-	-
265	Contributions to City	23,681	-	-	-	-	-	-	-
270	Cost of Sales Clearing	160	-	1,173	-	-	-	-	-
275	Auto & Truck Repair	24,334	28,350	28,993	28,116	28,116	28,116	28,116	28,116
280	Gas & Oil	49,492	68,525	57,891	76,796	76,796	76,796	76,796	76,796
285	TOTAL GENERAL & ADMIN EXPENSES	3,568,561	3,577,029	3,323,960	4,255,010	4,739,348	4,525,287	4,584,118	4,472,748
OTHER REVENUE									
290	Capital Contributions	91,070	150,000	363,420	150,000	150,000	150,000	150,000	150,000
295	Collection Charges	47,812	65,000	25,227	50,000	50,000	50,000	50,000	50,000
300	Interest	25,957	30,000	5,060	2,555	2,340	2,340	-	-
305	Gain/(Loss) on Sale - Fixed Asset	18,671	-	25,757	-	-	-	-	-
310	Bond Premium Amortization	9,675	3,480	3,480	3,480	3,480	870	-	-
315	Material Sales	582	500	1,292	1,000	1,000	1,000	1,000	1,000
320	Miscellaneous	76,030	58,000	85,039	100,000	100,000	100,000	100,000	100,000
325	TOTAL OTHER REVENUE	269,797	306,980	509,274	307,035	306,820	304,210	301,000	301,000
330	NET CONTRIBUTION	4,598,445	4,838,046	5,024,756	3,579,568	3,461,206	3,866,425	4,148,511	4,633,995
335	Administrative Overhead	3,178,543	3,116,313	2,884,173	3,383,057	3,558,412	3,483,483	3,540,835	3,582,363
340	CHANGE IN NET POSITION	\$ 1,419,902	\$ 1,721,734	\$ 2,140,583	\$ 196,511	\$ (97,206)	\$ 382,941	\$ 607,677	\$ 1,051,632



**Frankfort Plant Board
Capital Budget - Water
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
5	Reservoir Design	Water	276,725.00	-	-	-	-
10	Reservoir Construction	Water	7,450,000.00	-	-	-	-
15	Reservoir Piping	Water	75,000.00	-	-	-	-
20	Advances & Contracts	Water	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
25	Engineering Equipment	Water	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
30	W Second Street Waterline Replacement	Water	100,000.00	-	-	-	-
35	New Services	Water	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
40	Small Tools & Equipment	Water	55,500.00	56,000.00	56,500.00	57,000.00	57,500.00
45	Water Meter Replacement	Water	70,000.00	70,000.00	100,000.00	100,000.00	100,000.00
50	AMI Phase 1 and 2 Testing/Deployment Water	Water	2,576,000.00	400,000.00	-	-	-
55	Pump Station MCC upgrades	Water	25,000.00	-	-	-	-
60	Line Stop on 36" and install Tee	Water	160,000.00	-	-	-	-
65	PCCP Fittings	Water	91,000.00	-	-	-	-
70	Water Line Replacement	Water	375,000.00	500,000.00	500,000.00	500,000.00	500,000.00
75	Drain under Tanglewood	Water	15,000.00	-	-	-	-
80	Elevated Overcoat	Water	-	400,000.00	-	-	-
85	T-408 Dump Truck 2006	Water	-	-	-	80,000.00	-
90	T-420 Asphalt Roller 2007	Water	-	-	25,000.00	-	-
95	T-436 Small Pickup Truck 2009	Water	35,000.00	-	-	-	-
100	T-437 Crane Truck 2009	Water	-	-	-	250,000.00	-
105	T-438 Track Hoe 2008	Water	-	-	140,000.00	-	-
110	T-449 1/2 Ton Pick Up Truck	Water	35,000.00	-	-	-	-
115	T-458 3/4 Ton Pickup with Utility Bed & Bumper Crane	Water	-	50,000.00	-	-	-
120	T-471 valve Maintenance Trailer	Water	-	-	40,000.00	-	-
125	T-472 Back Hoe 2011	Water	-	100,000.00	-	-	-
130	T-476 3/4 Ton Pickup Truck 2011	Water	-	36,000.00	-	-	-
135	T-482 1/2 Ton Dump Truck 2011	Water	-	75,000.00	-	-	-
140	T-511 Mini Excavator 2012	Water	-	-	40,000.00	-	-
145	T-526 Pickup Truck with Dump Bed 2014	Water	-	-	-	-	98,000.00
150	T-527 3/4 Ton Pickup Truck	Water	-	-	-	-	37,000.00
155	T-532 Directional Drilling Machine	Water	-	150,000.00	-	-	-
160	T-533 Backhoe 2015	Water	-	-	-	100,000.00	-
165	T-551 Pickup with Utility Bed	Water	-	-	-	45,000.00	-
170	T-554 3/4 Ton Van	Water	-	-	-	-	35,000.00
175	Additional Pickup Truck - Meter Room Supervisor	Water	35,000.00	-	-	-	-
180	Subtotal		11,630,225.00	2,093,000.00	1,157,500.00	1,388,000.00	1,083,500.00

185	T-451 1/2 Ton Pickup Truck	WTP	-	-	-	-	35,000.00
190	T-473 SUV 2011	WTP	34,000.00	-	-	-	-
195	Backwash Pump and Valve Replacement	WTP	-	-	325,000.00	-	-
200	Replace Filter Isolation Valves	WTP	-	-	850,000.00	850,000.00	-
205	Replace Sed Basin Collector Troughs/Tube Settlers	WTP	-	-	200,000.00	-	-
210	Residuals Lagoon Valves and Piping (7 Lagoons)	WTP	-	250,000.00	-	-	-
215	SCADA Upgrade Project (Servers, programming)	WTP	350,000.00	-	-	-	-
220	Filter Media Replacement (8 filters)	WTP	-	300,000.00	-	-	-
225	Flocculators	WTP	-	-	20,000.00	-	-
230	Water Quality Laboratory	WTP	-	175,000.00	-	-	-
235	Replace Traveling Screen 1	WTP	-	200,000.00	-	-	-
240	WTP Equipment	WTP	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
245	HS Pump Station Ventilation	WTP	15,000.00	-	-	-	-
250	New Raw Water Pump (Replace 3-stage LS #3)	WTP	-	-	-	250,000.00	-
255	OSG Cells (2)	WTP	-	-	-	240,000.00	240,000.00
260	WTP Camera Project (from Security)	WTP	34,500.00	-	-	-	-
265	Residuals Disposal Upgrade	WTP	-	-	-	-	500,000.00
270	Clearwell Renovation	WTP	-	-	-	-	500,000.00
275	WTP Ammonia and Sulfuric Project (Engineering)	WTP	130,500.00	-	-	-	-
280	WTP Ammonia and Sulfuric Project (Construction)	WTP	1,375,000.00	-	-	-	-
285	Subtotal		1,954,000.00	940,000.00	1,410,000.00	1,355,000.00	1,290,000.00

290 TOTAL			13,584,225.00	3,033,000.00	2,567,500.00	2,743,000.00	2,373,500.00
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Frankfort Electric Water Plant Board
Line Item Detail - Water
FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5	Operating Revenue	20-20	461100	RESIDENTIAL CITY WATER	Water Rev - Residential City	2,185,685.74	2,185,685.74	2,185,685.74	2,185,685.74	2,185,685.74
10	Operating Revenue	20-20	461100	RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 5/8" Meter	1,079,460.00	1,079,460.00	1,079,460.00	1,079,460.00	1,079,460.00
15	Operating Revenue	20-20	461100	RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 3/4" Meter	162.00	162.00	162.00	162.00	162.00
20	Operating Revenue	20-20	461100	RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 1" Meter	12,150.00	12,150.00	12,150.00	12,150.00	12,150.00
25	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
30	Operating Revenue	20-20	461200	RESIDENTIAL COUNTY WATER	Water Rev - Residential County	1,203,115.32	1,203,115.32	1,203,115.32	1,203,115.32	1,203,115.32
35	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
40	Operating Revenue	20-20	461200	RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 1" Meter	68,580.00	68,580.00	68,580.00	68,580.00	68,580.00
45	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
50	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
55	Operating Revenue	20-20	461300	COMMERCIAL CITY WATER	Water Rev - Commercial City	2,049,749.10	2,049,749.10	2,049,749.10	2,049,749.10	2,049,749.10
60	Operating Revenue	20-20	461300	COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 5/8" Meter	162,540.00	162,540.00	162,540.00	162,540.00	162,540.00
65	Operating Revenue	20-20	461300	COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 3/4" Meter	1,458.00	1,458.00	1,458.00	1,458.00	1,458.00
70	Operating Revenue	20-20	461300	COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 1" Meter	85,590.00	85,590.00	85,590.00	85,590.00	85,590.00
75	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
80	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
85	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
90	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
95	Operating Revenue	20-20	461300	COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 6" Meter	450.00	450.00	450.00	450.00	450.00
100	Operating Revenue	20-20	461400	COMMERCIAL COUNTY WATER	Water Rev - Commercial County	1,040,588.93	1,040,588.93	1,040,588.93	1,040,588.93	1,040,588.93
105	Operating Revenue	20-20	461400	COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 5/8" Meter	31,428.00	31,428.00	31,428.00	31,428.00	31,428.00
110	Operating Revenue	20-20	461400	COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 1" Meter	38,610.00	38,610.00	38,610.00	38,610.00	38,610.00
115	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
120	Operating Revenue	20-20	461400	COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 2" Meter	41,472.00	41,472.00	41,472.00	41,472.00	41,472.00
125	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
130	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
135	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
140	Operating Revenue	20-20	461600	INDUSTRIAL COUNTY WATER	Water Rev - Industrial County	595,567.97	595,567.97	595,567.97	595,567.97	595,567.97
145	Operating Revenue	20-20	461600	INDUSTRIAL COUNTY WATER	Water Cust Srv Chg - Industrial County Water - 2" Meter	4,320.00	4,320.00	4,320.00	4,320.00	4,320.00
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 Cust Srv Chg - Industrial County Water - 6" Meter	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
160	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
165	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
170	Operating Revenue	20-20	462100	FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 4" Fire Service	43,200.00	43,200.00	43,200.00	43,200.00	43,200.00
175	Operating Revenue	20-20	462100	FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 6" Fire Service	163,025.64	163,025.64	163,025.64	163,025.64	163,025.64
180	Operating Revenue	20-20	462100	FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 8" Fire Service	57,566.40	57,566.40	57,566.40	57,566.40	57,566.40
185	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
190	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
195	Operating Revenue	20-20	462200	PRIVATE FIRE HYDRANTS	Water Rev - Other Fire Hydrants Monthly Fee	9,909.00	9,909.00	9,909.00	9,909.00	9,909.00
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	1,501,830.36	1,501,830.36	1,501,830.36	1,501,830.36	1,501,830.36
215	Operating Revenue	20-20	466200	WATER SALES RESALE-PRODUCERS	Water Rev - Wholesale Sales/Producer Per 1K gal	577,956.04	577,956.04	577,956.04	577,956.04	577,956.04
220	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
225	Operating Revenue	20-20	467100	WATER USED BY ELECTRIC DEPARTM	Water Rev - Gratis/Elec Dept - 1st 5K gal	515.48	515.48	515.48	515.48	515.48
230	Operating Revenue	20-20	467200	WATER USED BY WATER DEPARTMENT	Water Rev - Gratis/Water Dept - 1st 5K gal	4,251.64	4,251.64	4,251.64	4,251.64	4,251.64
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	-	435,684.96	855,281.04	1,298,087.04	1,756,391.04
245	Operating Expense	20-20	999998	Water Payroll charged to Capital	Payroll charged to capital	(456,000.00)	(446,000.00)	(305,000.00)	(305,000.00)	(305,000.00)
250	Operating Expense	20-21	570100	Health Insurance - Field	Health Insurance - Field	342,920.35	342,920.35	342,920.35	342,920.35	342,920.35
255	Operating Expense	20-21	570150	LIFE INSURANCE - FIELD	LIFE INSURANCE - FIELD	5,477.35	5,477.35	5,477.35	5,477.35	5,477.35
260	Operating Expense	20-21	570200	PENSION MATCH - FIELD	KRS Pension Match	406,232.51	440,223.49	456,408.58	473,518.47	488,242.23
265	Operating Expense	20-21	570250	SOCIAL SECURITY - FIELD	ER Social Security	118,296.25	120,060.95	124,475.07	129,141.40	133,156.97
270	Operating Expense	20-21	570300	UNEMPLOYMENT - FIELD	Unemployment Insurance	2,809.24	2,845.61	2,950.00	3,060.36	3,155.37
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	20-21	570400	Workers Comp - Field	Workers Comp - Field	12,511.30	12,511.30	12,511.30	12,511.30	12,511.30
285	Operating Expense	20-21	677000	FIRE HYDRANTS	FIRE HYDRANTS	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
290	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
295	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
300	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
305	Operating Expense	20-21	678000	WATER DISTRIBUTION EXPENSES	Maintenance Supplies	85,000.00	85,000.00	85,000.00	85,000.00	85,000.00
310	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
315	Operating Expense	20-21	678100	WATER DIST PAYROLL	Payroll	1,352,271.24	1,368,189.17	1,419,905.01	1,474,638.44	1,521,464.54



Frankfort Electric Water Plant Board
 Line Item Detail - Water
 FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
320	Operating Expense	20-21	678101	WATER DIST PAYROLL OT	Payroll	105,718.33	110,139.23	114,302.35	118,708.39	122,477.90
325	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
330	Operating Expense	20-24	570500	HEALTH INSURANCE - WATER TRTMT	HEALTH INSURANCE - WATER TRTMT	109,734.51	109,734.51	109,734.51	109,734.51	109,734.51
335	Operating Expense	20-24	570550	LIFE INSURANCE - WATER TRTMT	LIFE INSURANCE - WATER TRTMT	1,756.93	1,756.93	1,756.93	1,756.93	1,756.93
340	Operating Expense	20-24	570600	PENSION EXP - WATER TRTMT	KRS Pension Match	125,949.45	135,705.86	139,678.56	143,322.42	146,369.35
345	Operating Expense	20-24	570650	SOCIAL SECURITY - WATER TRTMT	ER Social Security	38,811.89	37,010.69	38,094.15	39,087.93	39,918.91
350	Operating Expense	20-24	570700	UNEMPLOYMENT - WATER TRTMT	Unemployment Insurance	948.58	901.23	927.62	951.81	972.05
355	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
360	Operating Expense	20-24	570800	Workers Comp - Water Treatment	Workers Comp - Water Treatment	4,600.74	4,600.74	4,600.74	4,600.74	4,600.74
365	Operating Expense	20-24	623000	PUMPING POWER	FPB Utilities	550,000.00	550,000.00	550,000.00	550,000.00	550,000.00
370	Operating Expense	20-24	633000	PUMPING MAINTENANCE	Pump Maintenance	157,000.00	157,000.00	157,000.00	157,000.00	157,000.00
375	Operating Expense	20-24	641000	WATER TREATMENT CHEMICALS	Chemicals	500,000.00	500,000.00	500,000.00	500,000.00	500,000.00
380	Operating Expense	20-24	642000	WATER TREATMENT LABOR	Payroll	315,846.58	285,161.51	294,165.40	302,397.39	309,060.00
385	Operating Expense	20-24	642001	WATER TREATMENT LABOR OT	Payroll	20,893.91	21,629.57	22,262.76	22,843.54	23,329.18
390	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
395	Operating Expense	20-24	644000	TREATMENT LABORATORY EXPENSE	Lab Supplies, Compliance/Non-Compliance Analysis	58,000.00	62,000.00	66,000.00	66,000.00	66,000.00
400	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
405	Operating Expense	20-24	652000	WATER TREATMENT MAINTENANCE	HS Clearwell Inspection	-	15,000.00	-	-	-
410	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
415	Operating Expense	20-24	652100	WATER TREATMENT MAINT PAYROLL	Payroll	170,604.43	177,008.78	181,534.62	185,712.45	189,426.69
420	G&A Expense	20-20	930403	DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,617,133.80	1,607,353.80	1,581,315.00	1,567,063.92	1,395,928.32
425	G&A Expense	20-20	930403	DEPRECIATION EXPENSE	DEPRECIATION EXPENSE CAPITAL BUDGET & CIP	88,694.16	379,318.20	462,043.20	544,428.24	623,273.16
430	G&A Expense	20-20	932200	AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	28,116.00	28,116.00	28,116.00	28,116.00	28,116.00
435	G&A Expense	20-20	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	76,796.00	76,796.00	76,796.00	76,796.00	76,796.00
440	G&A Expense	20-20	930400	Interco interest exp - 2015A loan	Interco interest exp - 2015A loan	40,087.32	38,266.68	36,427.92	34,570.80	32,694.96
445	G&A Expense	20-20	9304VV	Intero Interest on KIA loan	InterDivision Interest on KIA Loan	56,021.16	52,540.92	49,025.88	45,475.68	41,889.96
450	G&A Expense	20-20	9304WW	Interco Interest on AMI Loan	InterDivision Interest on AMI Loan	32,500.00	30,480.96	28,441.80	26,382.12	24,301.92
455	G&A Expense	20-20	9302ZZ	Interco Interest on Reservoir	InterDivision Interest on Reservoir Loan	78,000.00	75,757.68	73,492.92	71,205.48	68,895.12
460	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
465	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
470	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
475	G&A Expense	20-21	920060	DUES AND SUBSCRIPTIONS	Bluegrass Cross Connection	300.00	300.00	300.00	300.00	300.00
480	G&A Expense	20-21	920060	DUES AND SUBSCRIPTIONS	Kentucky Department for Environmental Protection	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00
485	G&A Expense	20-21	920060	DUES AND SUBSCRIPTIONS	Kentucky Water & Wastewater	1,080.00	1,080.00	1,080.00	1,080.00	1,080.00
490	G&A Expense	20-21	920070	CELL PHONE EXPENSE	Cell Phone Expense	5,600.00	5,600.00	5,600.00	5,600.00	5,600.00
495	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
500	G&A Expense	20-21	920700	CONTINUING EDUCATION	American Water Works Association DSS (1 Person)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
505	G&A Expense	20-21	920700	CONTINUING EDUCATION	American Water Works Association KY/TN (1 Person)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
510	G&A Expense	20-21	920700	CONTINUING EDUCATION	Kentucky Water & Wastewater Annual Conference (8 people)	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00
515	G&A Expense	20-21	920700	CONTINUING EDUCATION	Kentucky Water & Wastewater Fall Conference(8 people)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
520	G&A Expense	20-21	920700	CONTINUING EDUCATION	Blue Grass Cross Connection Conference (4 people)	500.00	500.00	500.00	500.00	500.00
525	G&A Expense	20-21	920700	CONTINUING EDUCATION	Miscellaneous Certification Training	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
530	G&A Expense	20-21	920910	SOCIAL SECURITY EXPENSE	ER Social Security	12,089.55	12,495.71	12,836.86	13,093.60	13,355.47
535	G&A Expense	20-21	923400	OTHER CONSULTING FEES	Tank inspections	10,000.00	-	-	-	-
540	G&A Expense	20-21	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	305.50	315.80	324.44	330.93	337.55
545	G&A Expense	20-21	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	27,433.63	27,433.63	27,433.63	27,433.63	27,433.63
550	G&A Expense	20-21	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	617.98	617.98	617.98	617.98	617.98
555	G&A Expense	20-21	926315	Admin Worker's Comp	Workers Comp - Admin	2,042.58	2,042.58	2,042.58	2,042.58	2,042.58
560	G&A Expense	20-21	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	488.00	-	-	-	-
565	G&A Expense	20-21	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	290.00	290.00	290.00	290.00	290.00
570	G&A Expense	20-21	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	42,589.97	45,817.59	47,068.49	48,009.86	48,970.06
575	G&A Expense	20-21	926600	OTHER CO PAID PENSION EXPENSES	KRS Sick Time for Retirees	10,636.98	-	-	-	-
580	G&A Expense	20-21	926600	OTHER CO PAID PENSION EXPENSES	401a Match	7,196.83	7,556.67	7,934.51	8,331.23	8,747.79
585	G&A Expense	20-21	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	338,933.55	338,933.55	338,933.55	338,933.55	338,933.55
590	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
595	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
600	G&A Expense	20-21	930110	REPAIR & MAINTENANCE EXPENSE	Clean Water Tank	80,000.00	-	-	-	-
605	G&A Expense	20-21	930300	UTILITIES	FPB Utilities	173,000.00	173,000.00	173,000.00	173,000.00	173,000.00
610	G&A Expense	20-21	930300	UTILITIES	KU Tanglewood Temp	450.00	450.00	450.00	450.00	450.00
615	G&A Expense	20-21	970100	DIVISION ADMIN PAYROLL	Payroll	245,034.22	253,045.33	259,298.92	264,484.90	269,774.60
620	G&A Expense	20-21	970101	DIVISION ADMIN PAYROLL OT	Payroll	1,365.72	1,393.03	1,420.89	1,449.31	1,478.30
625	G&A Expense	20-22	700000	ENGINEERING EXPENSE ACCOUNT	Survey Equipment, Paint, Stakes, Small Field Equipment, Drafting Materials, Plotting Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
630	G&A Expense	20-22	700100	ENGINEERING PAYROLL	Payroll	367,625.30	376,006.47	384,596.83	393,402.23	401,888.35



Frankfort Electric Water Plant Board
Line Item Detail - Water
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
G&A Expense	20-22	700500	HEALTH INSURANCE - ENG	Health Insurance - Eng	54,867.26	54,867.26	54,867.26	54,867.26	54,867.26
G&A Expense	20-22	700550	LIFE INSURANCE - ENG	LIFE INSURANCE - ENG	1,457.25	1,457.25	1,457.25	1,457.25	1,457.25
G&A Expense	20-22	700600	PENSION EXP - ENG	KRS Pension Match	99,075.02	105,469.82	107,879.41	110,349.32	112,729.68
G&A Expense	20-22	700650	SOCIAL SECURITY -ENG	ER Social Security	26,640.51	27,105.07	27,582.10	28,071.99	28,533.77
G&A Expense	20-22	700700	UNEMPLOYMENT - ENG	Unemployment Insurance	716.87	733.21	749.96	767.13	783.68
G&A Expense	20-22	700800	WORKERS COMP - Engineering	Workers Comp - Engineering	2,186.00	2,186.00	2,186.00	2,186.00	2,186.00
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
G&A Expense	20-22	905400	SOFTWARE SERVICES	KyPipe Maintenance	900.00	900.00	900.00	900.00	900.00
G&A Expense	20-22	905400	SOFTWARE SERVICES	Pathfinder Office Maintenance Agreement	500.00	500.00	500.00	500.00	500.00
G&A Expense	20-22	905400	SOFTWARE SERVICES	Precision Products Annual GPS Tech Support	500.00	500.00	500.00	500.00	500.00
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
G&A Expense	20-22	905400	SOFTWARE SERVICES	TerraSync Software Annual Extension	600.00	600.00	600.00	600.00	600.00
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
G&A Expense	20-22	920060	DUES AND SUBSCRIPTIONS	Kentucky Municipal Utilities Association	9,100.00	9,100.00	9,100.00	9,100.00	9,100.00
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
G&A Expense	20-22	920070	CELL PHONE EXPENSE	Cell Phone Expense	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
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
G&A Expense	20-22	920700	CONTINUING EDUCATION	KY/TN Water Professionals Conference	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
G&A Expense	20-22	920700	CONTINUING EDUCATION	AWWA Annual Conference	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
G&A Expense	20-22	920700	CONTINUING EDUCATION	KWVWA	260.00	260.00	260.00	260.00	260.00
G&A Expense	20-22	920700	CONTINUING EDUCATION	ESRI User Conference	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
G&A Expense	20-22	923400	OTHER CONSULTING FEES	Large Diameter Condition Assessment Update	-	300,000.00	-	-	-
G&A Expense	20-22	923400	OTHER CONSULTING FEES	Energy Assessment	-	-	50,000.00	-	-
G&A Expense	20-22	923400	OTHER CONSULTING FEES	AWIA RRA & ERP	-	-	-	35,000.00	-
G&A Expense	20-22	923400	OTHER CONSULTING FEES	Rate Design	25,000.00	-	-	-	-
G&A Expense	20-22	923400	OTHER CONSULTING FEES	Arc Flash Update	-	25,000.00	-	-	-
G&A Expense	20-22	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	81,030.90	81,030.90	81,030.90	81,030.90	81,030.90
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
G&A Expense	20-24	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE 1	500.00	500.00	500.00	500.00	500.00
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
G&A Expense	20-24	920060	DUES AND SUBSCRIPTIONS	KWVWA Dues	700.00	700.00	700.00	700.00	700.00
G&A Expense	20-24	920060	DUES AND SUBSCRIPTIONS	American Water Works Annual Dues	300.00	300.00	300.00	300.00	300.00
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
G&A Expense	20-24	920060	DUES AND SUBSCRIPTIONS	Kentucky Rural Water Association	600.00	600.00	600.00	600.00	600.00
G&A Expense	20-24	920060	DUES AND SUBSCRIPTIONS	KY Electrical License Renewal	70.00	70.00	70.00	70.00	70.00
G&A Expense	20-24	920060	DUES AND SUBSCRIPTIONS	Ky Dept for Environmental Protection	2,000.00	-	2,000.00	-	2,000.00
G&A Expense	20-24	920070	CELL PHONE EXPENSE	Cell Phone Expense	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
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
G&A Expense	20-24	920700	CONTINUING EDUCATION	Operator Compliance Education & Recertification	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
G&A Expense	20-24	920700	CONTINUING EDUCATION	American Water Works Association and USEPA Conferences	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
G&A Expense	20-24	920700	CONTINUING EDUCATION	AWWA KY/TN Water Professional Conference	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
G&A Expense	20-24	920700	CONTINUING EDUCATION	Control Logic Training (Rockwell Automation)	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
G&A Expense	20-24	920700	CONTINUING EDUCATION	Electrical License CEU Training	75.00	75.00	75.00	75.00	75.00
G&A Expense	20-24	920910	SOCIAL SECURITY EXPENSE	ER Social Security	13,914.86	14,400.16	14,812.07	15,177.09	15,480.63
G&A Expense	20-24	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	354.69	367.06	377.56	386.87	394.60
G&A Expense	20-24	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	27,433.63	27,433.63	27,433.63	27,433.63	27,433.63
G&A Expense	20-24	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	715.32	715.32	715.32	715.32	715.32
G&A Expense	20-24	926315	Admin Worker's Comp	Workers Comp - Admin	1,723.19	1,723.19	1,723.19	1,723.19	1,723.19
G&A Expense	20-24	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	100.00	100.00	100.00	100.00	100.00
G&A Expense	20-24	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	49,020.32	52,800.59	54,310.91	55,649.31	56,762.30
G&A Expense	20-24	926600	OTHER CO PAID PENSION EXPENSES	KRS Sick Time for Retirees	7,533.82	-	-	-	-
G&A Expense	20-24	926600	OTHER CO PAID PENSION EXPENSES	401a Match	1,248.98	1,311.43	1,377.00	1,445.85	1,518.14
G&A Expense	20-24	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	137,470.66	137,470.66	137,470.66	137,470.66	137,470.66
G&A Expense	20-24	930102	FPB Marketing	FPB Marketing 1	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
G&A Expense	20-24	930110	REPAIR & MAINTENANCE EXPENSE	Repairs & Maintenance	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
G&A Expense	20-24	930110	REPAIR & MAINTENANCE EXPENSE	Garbage pickup	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
G&A Expense	20-24	930130	MAINTENANCE SUPPLIES	MAINTENANCE SUPPLIES 1	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
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
G&A Expense	20-24	930433	INTEREST EXP BOND SERIES 2013	Interest - Series 2013 Bonds	37,193.76	22,925.04	7,699.98	-	-
G&A Expense	20-24	970100	DIVISION ADMIN PAYROLL	Payroll	181,893.58	188,237.38	193,621.78	198,393.27	202,361.14
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
Non-Operating Revenue	20-20	419510	INTEREST 2013 BOND CD	Misc - Interest Income - 2013 BOND CD	2,340.00	2,340.00	2,340.00	-	-
Non-Operating Revenue	20-20	419670	INT INC WATER MAINT RESERVE CD	Misc - Interest Water Repl CD	215.00	-	-	-	-



Frankfort Electric Water Plant Board
 Line Item Detail - Water
 FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
950	Non-Operating Revenue	20-20	421100	MISCELLANEOUS INCOME	Misc - MISCELLANEOUS INCOME	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
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	3,479.76	3,479.76	869.94	-	-
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
970	Operating Revenue					11,796,326.34	12,232,011.30	12,651,607.38	13,094,413.38	13,552,717.38
975	Operating Expense					4,271,783.59	4,341,277.26	4,567,105.30	4,665,783.80	4,749,974.38
980	Gross Contribution					7,524,542.75	7,890,734.04	8,084,502.08	8,428,629.57	8,802,743.00
985	G&A Expense					4,252,009.86	4,736,347.55	4,522,287.39	4,581,118.08	4,469,748.45
990	Non-Operating Revenue					307,034.76	306,819.76	304,209.94	301,000.00	301,000.00
995	Net Income					3,579,567.64	3,461,206.24	3,866,424.63	4,148,511.49	4,633,994.55



Frankfort Plant Board
Telecom Funding Summary
For the Fiscal Years Ending 2022 - 2026

Line	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
10 Operating Revenues	\$ 29,105,369	\$ 29,399,500	\$ 30,297,778	\$ 31,285,095	\$ 31,662,802
15 Other Cable Revenues	330,000	330,000	330,000	330,000	330,000
20 Total Revenues	29,435,369	29,729,500	30,627,778	31,615,095	31,992,802
25 Telecom Division Expenses	(16,558,548)	(17,021,262)	(17,837,849)	(18,697,417)	(18,765,250)
30 Telecom Admin Expenses	(6,886,408)	(7,470,286)	(7,796,757)	(8,023,946)	(8,048,682)
35 Gross Margin	5,990,413	5,237,953	4,993,172	4,893,732	5,178,870
Administrative Overhead					
40 General	(841,271)	(847,762)	(838,056)	(828,079)	(819,557)
45 Administration	(393,514)	(676,128)	(735,359)	(765,832)	(779,473)
50 Board of Directors	(29,726)	(29,726)	(29,726)	(29,726)	(29,726)
55 Customer Service	(1,005,989)	(1,047,936)	(1,069,248)	(1,086,844)	(1,104,232)
60 Finance	(235,509)	(238,955)	(242,195)	(245,558)	(248,921)
65 Fleet Services	(133,358)	(138,930)	(142,791)	(146,529)	(149,325)
70 Human Resources	(208,297)	(221,982)	(224,491)	(231,770)	(234,638)
75 Information Technology	(1,166,893)	(1,264,874)	(1,265,946)	(1,268,105)	(1,289,237)
80 Meter Reading	-	-	-	-	-
85 Safety	(138,168)	(142,655)	(141,430)	(147,628)	(146,250)
90 Support Services	(453,509)	(464,305)	(473,991)	(483,190)	(491,444)
95 Network Operations Center	(526,992)	(540,036)	(551,254)	(562,857)	(574,570)
100 Total Administrative Overhead	(5,133,224)	(5,613,288)	(5,714,488)	(5,796,118)	(5,867,373)
105 Increase in Net Position	857,189	(375,335)	(721,315)	(902,386)	(688,503)
110 Plus: Non-Cash Items					
115 Depreciation/Amortization Expense	3,445,850	3,972,497	4,223,691	4,399,050	4,372,284
120 KRS Pension Liability	1,132,032	1,132,032	1,132,032	1,132,032	1,132,032
125 Plus: Estimated Debt Funding					
130 Interdivision Loan for NextBand	2,832,000	2,307,000	2,307,000	2,307,000	-
135 Less: Principal Repayment on Debt					
140 FSN - First Lien Loan	(1,512,506)	-	-	-	-
145 FSN - Third Lien Loan, Headend	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
150 Revenue Bonds, Series 2015A (Admin Building)	-	-	-	-	-
155 Interdivision Loan for NextBan	-	(147,878)	(302,485)	(458,639)	(616,353)
160 Interdivision Loan for 2015A Bond prepayment	(195,969)	(197,929)	(199,908)	(201,907)	(203,926)
165 Total Cash Funding Current Year	5,808,596	5,940,387	5,689,014	5,525,151	3,245,533
170 Cash Balance Beginning of Year	5,600,895	4,153,706	3,558,106	2,668,200	1,863,325
175 Cash Available For Capital Additions	11,409,491	10,094,094	9,247,119	8,193,351	5,108,858
180 Telecom Division Estimated Capital Additions	7,124,000	6,425,000	6,467,000	6,197,000	7,179,000
185 Cash Available for General Capital Additions	4,285,491	3,669,094	2,780,119	1,996,351	3,389,858
190 Administration Capital Additions	-	-	-	-	-
195 Information Technology Capital Additions	94,413	94,413	94,413	94,413	94,413
200 Safety Capital Additions	2,297	2,297	2,297	2,297	2,297
205 Support Services Capital Additions	35,075	14,278	15,210	36,317	7,450
210 NOC Capital Additions	-	-	-	-	-
215 Total General Capital Additions	131,785	110,988	111,919	133,026	104,159
220 End of Year Estimated Cash Reserve Balance	\$ 4,153,706	\$ 3,558,106	\$ 2,668,200	\$ 1,863,325	\$ 3,285,699

Division Reserve Requirements					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
225 Revenue Bond Sinking Fund, Series 2015A Bond Issuance	\$ -	\$ -	\$ -	\$ -	\$ -
230 Debt Service Reserve, Series 2015A Bond Issuance	-	-	-	-	-
220 Total Restricted Reserve Requirements - Debt Covenants	\$ -	\$ -	\$ -	\$ -	\$ -

225 Cash Reserve Level - 30 Days plus restricted reserve	\$ 2,000,025	\$ 2,083,359	\$ 2,166,114	\$ 2,248,867	\$ 2,264,749
230 Cash Reserve Level - 90 Days plus restricted reserve	\$ 6,000,075	\$ 6,250,076	\$ 6,498,343	\$ 6,746,600	\$ 6,794,247
235 Cash Reserve Level - 120 Days plus restricted reserve	\$ 8,000,099	\$ 8,333,435	\$ 8,664,457	\$ 8,995,466	\$ 9,058,996
240 Cash Reserve Level - 180 Days plus restricted reserve	\$ 12,000,149	\$ 12,500,153	\$ 12,996,685	\$ 13,493,199	\$ 13,588,495



Frankfort Plant Board

5 Year Budget Comparison

Telecom Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2022 - 2026

Line	FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
OPERATING REVENUES								
5	\$ 11,916,846	\$ 12,196,401	\$ 11,542,732	\$ 11,676,757	\$ 11,809,672	\$ 12,372,272	\$ 13,042,398	\$ 13,125,146
10	10,753,761	11,100,726	11,917,327	12,517,122	12,751,704	13,157,010	13,540,293	13,897,998
15	447,181	460,000	429,682	440,000	440,000	440,000	440,000	440,000
20	1,866,407	1,913,293	1,777,344	1,662,990	1,589,624	1,519,996	1,453,904	1,391,157
25	1,159,430	1,104,000	1,296,105	1,063,500	1,063,500	1,063,500	1,063,500	1,063,500
30	1,780,730	1,745,000	1,761,916	1,745,000	1,745,000	1,745,000	1,745,000	1,745,000
35	27,924,355	28,519,420	28,725,106	29,105,369	29,399,500	30,297,778	31,285,095	31,662,802
OPERATING EXPENSES								
40	1,805,979	1,968,581	1,969,661	2,340,746	2,552,857	2,682,657	2,798,837	2,882,059
45	1,535,186	1,215,373	1,171,703	1,488,452	1,584,529	1,631,678	1,673,955	1,704,425
50	9,523,865	9,751,636	9,354,973	9,575,999	9,751,498	10,410,716	11,130,107	11,101,313
55	1,278,090	1,722,300	1,312,019	1,722,300	1,722,300	1,722,300	1,722,300	1,722,300
60	154,912	160,000	179,614	160,000	160,000	160,000	160,000	160,000
65	716,274	651,741	565,897	438,801	417,828	398,248	379,969	362,903
70	514,465	446,000	596,684	417,250	417,250	417,250	417,250	417,250
75	265,879	395,000	408,621	415,000	415,000	415,000	415,000	415,000
80	15,794,650	16,310,632	15,559,173	16,558,548	17,021,262	17,837,849	18,697,417	18,765,250
85	12,129,705	12,208,788	13,165,933	12,546,821	12,378,239	12,459,929	12,587,678	12,897,551
GENERAL & ADMIN EXPENSES								
90	1,256,539	1,335,945	1,191,288	1,420,548	1,458,998	1,502,555	1,540,072	1,575,859
95	1,075,594	670,262	637,134	1,497,234	1,525,581	1,540,984	1,554,230	1,566,865
100	4,747	8,000	2,182	8,000	8,000	8,000	8,000	8,000
105	20,153	23,000	9,828	23,000	23,000	23,000	23,000	23,000
110	8,565	11,000	247	11,000	11,000	11,000	11,000	11,000
115	37,008	71,300	23,686	66,300	66,300	66,300	66,300	66,300
120	37,890	41,400	42,695	42,525	42,525	42,525	42,525	42,525
125	472	2,075	1,623	1,574	600	600	600	600
130	1,904	-	1,001	-	-	-	-	-
135	13,764	14,000	14,662	14,000	14,000	14,000	14,000	14,000
140	-	-	-	-	-	-	-	-
145	19,810	47,250	19,697	48,500	48,500	48,500	48,500	48,500
150	10,450	10,000	10,528	10,000	10,000	10,000	10,000	10,000
155	18,725	20,754	26,635	20,538	20,538	20,538	20,538	20,538
160	73,142	97,181	94,260	108,807	108,807	108,807	108,807	108,807
165	934	-	-	-	-	-	-	-
170	-	-	-	-	-	-	-	-
175	139	-	-	-	-	-	-	-
180	3,244	-	7,521	-	-	-	-	-
185	53	-	127	-	-	-	-	-
190	3,884	6,000	3,590	6,000	6,000	6,000	6,000	6,000
195	-	-	-	-	-	-	-	-
200	2,824,679	2,905,745	2,849,238	3,004,706	3,540,943	3,802,342	3,988,223	3,970,571
205	5,571	12,000	8,362	3,000	3,000	12,000	7,000	7,000
210	62,272	116,400	65,501	83,946	83,946	83,946	83,946	83,946
215	4,674	5,300	3,245	5,300	5,300	5,300	5,300	5,300
220	434	-	452	-	-	-	-	-
225	269,646	272,300	263,834	263,425	263,425	263,425	263,425	263,425
230	368,120	285,236	288,907	248,005	229,823	226,935	222,481	216,446
235	52	-	212	-	-	-	-	-
240	-	-	124	-	-	-	-	-
245	(898)	-	-	-	-	-	-	-
250	6,121,567	5,955,147	5,566,579	6,886,408	7,470,286	7,796,757	8,023,946	8,048,682
OTHER REVENUE								
255	(4,163)	-	51,668	50,000	50,000	50,000	50,000	50,000
260	76,353	83,000	96,655	100,000	100,000	100,000	100,000	100,000
265	-	-	208	-	-	-	-	-
270	1,011	-	15,601	-	-	-	-	-
275	144,964	180,000	65,668	180,000	180,000	180,000	180,000	180,000
280	218,166	263,000	229,801	330,000	330,000	330,000	330,000	330,000
285	6,226,304	6,516,641	7,829,155	5,990,413	5,237,953	4,993,172	4,893,732	5,178,870
290	4,693,786	4,678,960	4,182,433	5,133,224	5,613,288	5,714,488	5,796,118	5,867,373
295	\$ 1,532,518	\$ 1,837,681	\$ 3,646,722	\$ 857,189	\$ (375,335)	\$ (721,315)	\$ (902,386)	\$ (688,503)



**Frankfort Plant Board
Capital Budget - Telecom
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
5	Cable Building HVAC & Insulation	Telecom	225,000.00	-	-	-	-
10	Community WIFI Project	Telecom	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00
15	New Services (Prewire, New Installations)	Telecom	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
20	Head End Equipment	Telecom	125,000.00	125,000.00	110,000.00	110,000.00	125,000.00
25	Cable Equipment	Telecom	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
30	Cable 10 Equipment	Telecom	80,000.00	150,000.00	75,000.00	75,000.00	75,000.00
35	Node Division	Telecom	35,000.00	35,000.00	-	-	-
40	Routine Extensions	Telecom	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
45	High Speed Data Modems, Routers, WIFI Devices	Telecom	565,000.00	565,000.00	565,000.00	400,000.00	425,000.00
50	CLEC - Phone MTAs	Telecom	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
55	Premise Cable TV Equipment ASTBs	Telecom	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
60	Metro - Ethernet	Telecom	105,000.00	115,000.00	115,000.00	115,000.00	115,000.00
65	VOD	Telecom	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
70	Security	Telecom	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
75	Off Air Tower	Telecom	165,000.00	-	-	-	-
80	IRP PHASE 3 - NextBand/Greenfield	Telecom	4,732,000.00	-	-	-	-
85	IRP PHASE 4 - NextBand/Greenfield	Telecom	-	4,732,000.00	-	-	-
90	IRP PHASE 5 - NextBand/Greenfield	Telecom	-	-	4,732,000.00	-	-
95	IRP PHASE 6 - NextBand/Greenfield	Telecom	-	-	-	4,732,000.00	-
100	IRP PHASE 7 - NextBand/Greenfield	Telecom	-	-	-	-	232,000.00
105	2nd Street Relocation	Telecom	41,000.00	-	-	-	-
110	OTT Platform	Telecom	100,000.00	-	-	-	-
115	Advances/Contracts	Telecom	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
120	T-338 1/2 Ton Van 2000	Telecom	-	-	-	-	33,000.00
125	T-383 1/2 Ton Van 2004	Telecom	-	33,000.00	-	-	-
130	T-430 3/4 Ton Van 2008	Telecom	-	35,000.00	-	-	-
135	T-442 Small Pick Up Truck 2009 (Transferring to MR/Replacement for Tel	Telecom	35,000.00	-	-	-	-
140	T-446 Bucket Truck 2009	Telecom	170,000.00	-	-	-	-
145	T-452 1/2 Ton Pick Up Truck	Telecom	-	-	-	-	35,000.00
150	T-465 Bucket Truck 2011	Telecom	-	-	155,000.00	-	-
155	T-487 3/4 Ton Van 2012	Telecom	-	-	-	-	35,000.00
160	T-488 3/4 Ton Van	Telecom	-	-	-	35,000.00	-
165	T-492 Bucket Truck 2012	Telecom	-	-	-	155,000.00	-
170	T-507 3/4 Ton Van 2013	Telecom	-	-	35,000.00	-	-
175	T-508 3/4 Ton Van 2013	Telecom	-	-	35,000.00	-	-
180	T-516 SUV 2013	Telecom	-	-	-	-	34,000.00
185	T-523 3/4 Ton Van	Telecom	-	35,000.00	-	-	-
190	T-524 3/4 Ton Van	Telecom	-	35,000.00	-	-	-
195	T-542 3/4 Ton Van	Telecom	-	-	35,000.00	-	-
200	T-543 3/4 Ton Van - Replacing with AWD for Fiber Splicing	Telecom	40,000.00	-	-	-	-
205	T-544 3/4 Ton Van 2015	Telecom	-	-	-	-	35,000.00
210	T-562 1/2 Ton Pick Up Truck	Telecom	-	-	35,000.00	-	-
215	Electric Vehicle	Telecom	42,000.00	-	-	-	-
220	Additional SUV- Assistant Cable Superintendent	Telecom	34,000.00	-	-	-	-
225	Additional 3/4 Ton Van- Hicap Technician	Telecom	35,000.00	-	-	-	-
230	Exterior Painting of Telecom Building	Telecom	20,000.00	-	-	-	-
235	Landscaping at Telecom Building	Telecom	10,000.00	-	-	-	-
240	Total		7,124,000.00	6,425,000.00	6,467,000.00	6,197,000.00	1,719,000.00



Frankfort Electric Water Plant Board
Line Item Detail - Telecom
FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5	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
10	Operating Revenue	30-30	420990	DARK FIBER REVENUE	Data - Dark Fiber	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00	1,600,000.00
15	Operating Revenue	30-31	420820	HICAP REVENUE	Data - Hicap Revenue (Ethernet)	525,000.00	530,000.00	535,000.00	540,000.00	545,000.00
20	Operating Revenue	30-31	420822	WHOLESALE HICAP REVENUE	Data - Wholesale HiCap	46,800.00	46,800.00	46,800.00	46,800.00	46,800.00
25	Operating Revenue	30-31	420830	HSDS REVENUE	Data - Modem Service Residential	10,524,412.08	10,707,531.05	11,029,199.06	11,321,444.02	11,586,686.72
30	Operating Revenue	30-31	420830	HSDS REVENUE	Data - Modem Service Business	1,910,643.60	1,939,969.43	2,002,742.20	2,074,108.16	2,148,017.18
35	Operating Revenue	30-31	420832	BUNDLED SERVICE DISC	Bundled Residential Two-Service Discount	(153,709.30)	(147,673.00)	(141,873.75)	(136,302.24)	(130,949.52)
40	Operating Revenue	30-31	420832	BUNDLED SERVICE DISC	Bundled Residential Three-Service Discount	(140,172.35)	(129,361.77)	(119,384.95)	(110,177.57)	(101,680.29)
45	Operating Revenue	30-31	420832	BUNDLED SERVICE DISC	Bundled Business Two-Service Discounts	(134,383.25)	(137,096.24)	(139,864.00)	(142,687.63)	(145,568.27)
50	Operating Revenue	30-31	420832	BUNDLED SERVICE DISC	Bundled Business Three-Service Discount	(61,469.24)	(58,465.72)	(55,608.95)	(52,891.77)	(50,307.35)
55	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
60	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
65	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
70	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
75	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
80	Operating Revenue	30-36	420100	BASIC SERVICE REVENUE	Cable - Bulk Basic I Dormitory, Hotel, Hospital, State Gov't, Apartments Service Old	250,394.27	270,737.09	303,989.73	342,694.33	366,296.47
85	Operating Revenue	30-36	420100	BASIC SERVICE REVENUE	Cable - Bulk Basic II Office Complex Service	370,563.15	400,668.87	449,880.06	507,159.73	542,088.98
90	Operating Revenue	30-36	420100	BASIC SERVICE REVENUE	Cable - Classic Cable Service	6,714,845.82	6,724,677.78	6,655,203.15	6,650,373.69	6,549,178.95
95	Operating Revenue	30-36	420100	BASIC SERVICE REVENUE	Cable - Limited Cable Service	101,240.59	106,424.49	111,873.82	117,602.19	123,623.86
100	Operating Revenue	30-36	420100	BASIC SERVICE REVENUE	Cable - Retransmission Surcharge - Classic	2,219,507.84	2,282,380.91	2,763,829.61	3,256,139.94	3,322,438.36
105	Operating Revenue	30-36	420100	BASIC SERVICE REVENUE	Cable - Retransmission Surcharge - Limited	195,135.97	226,257.99	310,337.91	410,554.65	472,278.21
110	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - Bulk I HD Set Top Converter Service	6,120.00	6,120.00	6,120.00	6,120.00	6,120.00
115	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - Bulk II HD Set Top Converter Service	432.00	432.00	432.00	432.00	432.00
120	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - Digital Set-Top Converter Service	86,289.27	82,900.61	79,645.03	76,517.30	73,512.39
125	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - HD Plus Service	39,562.16	37,627.25	35,786.97	34,036.70	32,372.03
130	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - HD Set-Top Converter Service	76,880.18	78,432.27	80,015.69	81,631.08	82,380.97
135	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - HD/DVR Set-Top Converter Service	553,462.24	537,084.78	521,191.95	505,769.40	490,803.22
140	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - Preferred Cable Service Service	412,384.28	415,837.33	419,904.97	419,984.73	418,624.18
145	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - Sports Plus Service	7,434.00	8,442.00	9,450.00	10,458.00	11,466.00
150	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - Digital Gateway Revenue	141,702.51	134,778.60	128,193.01	121,929.20	115,971.46
155	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - TiVo DVR Service	40,500.00	53,460.00	66,420.00	79,380.00	92,340.00
160	Operating Revenue	30-36	420150	DIGITAL BASIC REVENUE	Cable - TiVo Mini Service	22,500.00	29,700.00	36,900.00	44,100.00	51,300.00
165	Operating Revenue	30-36	420170	VOD REVENUE	Cable - VOD Revenue	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
170	Operating Revenue	30-36	420175	PAY PER VIEW REVENUE	Cable - Pay Per View	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
175	Operating Revenue	30-36	420200	H B O SERVICE FEES	Cable - Bulk HBO Service	11,040.00	11,040.00	11,040.00	11,040.00	11,040.00
180	Operating Revenue	30-36	420200	H B O SERVICE FEES	Cable - HBO Service	122,733.42	115,568.59	108,822.02	102,469.29	96,487.42
185	Operating Revenue	30-36	420520	PAY CHANNEL DISCOUNTS	Cable - Four-Pay Channels Service	(15,494.58)	(13,734.16)	(12,173.75)	(10,790.63)	(9,564.65)
190	Operating Revenue	30-36	420520	PAY CHANNEL DISCOUNTS	Cable - Three-Pay Channels Service	(4,167.33)	(3,693.86)	(3,274.18)	(2,902.18)	(2,572.45)
195	Operating Revenue	30-36	420520	PAY CHANNEL DISCOUNTS	Cable - Two-Pay Channels Service	(6,739.47)	(6,095.82)	(5,513.64)	(4,987.05)	(4,510.77)
200	Operating Revenue	30-36	420600	SHOWTIME SERVICE REVENUE	Cable - Showtime-TMC Service LEGACY	62,885.13	45,847.25	35,581.26	31,333.59	20,824.09
205	Operating Revenue	30-36	420600	SHOWTIME SERVICE REVENUE	Cable - Showtime-TMC Service NEW	4,945.50	12,858.30	16,485.00	18,199.44	21,364.56
210	Operating Revenue	30-36	420700	CINEMAX SERVICE FEE	Cable - Cinemax Service	26,531.08	25,236.54	24,005.16	22,833.86	26,063.66
215	Operating Revenue	30-36	420750	STARZ/ENCORE	Cable - Digital-Encore-Starz Service	76,778.50	71,573.15	66,720.72	62,197.26	69,576.57
220	Operating Revenue	30-36	420840	DTA REVENUE	Cable - Digital To Analog Converter Service	36,790.50	32,610.54	28,905.49	25,621.39	22,710.41
225	Operating Revenue	30-36	420920	SHOPPING CHANNEL REVENUE	Cable - Shopping Channel	48,000.00	48,000.00	48,000.00	48,000.00	48,000.00
230	Operating Revenue	30-37	420825	LONG DISTANCE REVENUE	Long Distance Revenue	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
235	Operating Revenue	30-37	420835	CLEC LOCAL PHONE REVENUE	Local Telephone - Business Phone Service	643,189.47	624,156.90	605,687.52	587,764.67	570,372.18
240	Operating Revenue	30-37	420835	CLEC LOCAL PHONE REVENUE	Local Telephone - Residential Phone Service	929,800.94	875,467.30	824,308.68	776,139.56	730,785.24
245	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
250	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
255	Operating Expense	30-30	510100	CABLE OPERATIONS & MAINT PR	Payroll	426,309.92	476,727.24	514,223.44	541,469.98	560,699.07
260	Operating Expense	30-30	510101	CABLE OPERATIONS & MAINT PR OT	Payroll	134,823.36	150,360.43	161,024.57	169,496.27	175,359.96
265	Operating Expense	30-30	510300	CABLE DISTRIBUTION EXPENSES	Tree Trimming	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00
270	Operating Expense	30-30	510300	CABLE DISTRIBUTION EXPENSES	Cheetah Power Supply Monitoring	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
275	Operating Expense	30-30	510300	CABLE DISTRIBUTION EXPENSES	Comsonic Cli Monitoring	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
280	Operating Expense	30-30	510300	CABLE DISTRIBUTION EXPENSES	Various Distribution Related Expenses	125,000.00	125,000.00	125,000.00	125,000.00	125,000.00
285	Operating Expense	30-30	510300	CABLE DISTRIBUTION EXPENSES	Generator and UPS Maintenance	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
290	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
295	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
300	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
305	Operating Expense	30-30	530100	BROADBAND PAYROLL	Payroll	295,946.48	326,532.71	345,060.77	362,321.66	373,873.88
310	Operating Expense	30-30	570100	Health Insurance - Field	Health Insurance - Field	125,159.07	125,159.07	125,159.07	125,159.07	125,159.07
315	Operating Expense	30-30	570150	LIFE INSURANCE - FIELD	LIFE INSURANCE - FIELD	1,927.81	1,927.81	1,927.81	1,927.81	1,927.81



Frankfort Electric Water Plant Board
 Line Item Detail - Telecom
 FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1265	Operating Expense	30-36	570250	SOCIAL SECURITY - FIELD	ER Social Security	20,857.84	22,338.37	23,292.61	24,243.92	24,906.09
1270	Operating Expense	30-36	570300	UNEMPLOYMENT - FIELD	Unemployment Insurance	450.25	482.03	502.58	523.04	537.29
1275	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
1280	Operating Expense	30-36	570400	Workers Comp - Field	Workers Comp - Field	960.71	960.71	960.71	960.71	960.71
1285	Operating Expense	30-36	570400	Workers Comp - Field	Workers Comp - Field	1,914.47	1,914.47	1,914.47	1,914.47	1,914.47
1290	Operating Expense	30-37	510100	CABLE OPERATIONS & MAINT PR	Payroll	18,894.89	19,493.93	19,974.81	20,553.57	20,983.55
1295	Operating Expense	30-37	510101	CABLE OPERATIONS & MAINT PR OT	Payroll	8,120.62	8,727.61	9,109.55	9,493.67	9,759.08
1300	Operating Expense	30-37	530100	BROADBAND PAYROLL	Payroll	25,366.84	27,988.52	29,576.64	31,056.14	32,046.33
1305	Operating Expense	30-37	530520	LONG DISTANCE FSN EXPENSE	Long Distance Expense	36,930.00	36,930.00	36,930.00	36,930.00	36,930.00
1310	Operating Expense	30-37	530540	CLEC EXPENSE	Arris C4 Maintenance (Split 10/90 with Broadband)	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
1315	Operating Expense	30-37	530540	CLEC EXPENSE	Third party provider fee - Residential	264,333.75	246,412.74	229,706.72	214,133.32	199,615.75
1320	Operating Expense	30-37	530540	CLEC EXPENSE	Third party provider fee - Business	77,760.00	77,760.00	77,760.00	77,760.00	77,760.00
1325	Operating Expense	30-37	530540	CLEC EXPENSE	Feature Charges	52,276.78	49,225.00	46,351.39	43,645.52	41,097.62
1330	Operating Expense	30-37	570100	Health Insurance - Field	Health Insurance - Field	12,756.64	12,756.64	12,756.64	12,756.64	12,756.64
1335	Operating Expense	30-37	570100	Health Insurance - Field	Health Insurance - Field	6,501.77	6,501.77	6,501.77	6,501.77	6,501.77
1340	Operating Expense	30-37	570150	LIFE INSURANCE - FIELD	LIFE INSURANCE - FIELD	197.28	197.28	197.28	197.28	197.28
1345	Operating Expense	30-37	570150	LIFE INSURANCE - FIELD	LIFE INSURANCE - FIELD	100.15	100.15	100.15	100.15	100.15
1350	Operating Expense	30-37	570200	PENSION MATCH - FIELD	KRS Pension Match	14,888.87	16,586.32	17,290.19	17,992.00	18,481.85
1355	Operating Expense	30-37	570250	SOCIAL SECURITY - FIELD	ER Social Security	4,226.34	4,523.54	4,715.51	4,906.91	5,040.51
1360	Operating Expense	30-37	570300	UNEMPLOYMENT - FIELD	Unemployment Insurance	97.68	97.68	101.81	105.93	108.81
1365	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
1370	Operating Expense	30-37	570400	Workers Comp - Field	Workers Comp - Field	541.94	541.94	541.94	541.94	541.94
1375	Operating Expense	30-37	570400	Workers Comp - Field	Workers Comp - Field	382.89	382.89	382.89	382.89	382.89
1380	Operating Expense	30-38	510101	CABLE OPERATIONS & MAINT PR OT	Payroll	40,859.47	41,798.86	42,634.84	43,487.54	44,357.29
1385	Operating Expense	30-38	530160	SECURITY PAYROLL	Payroll	209,858.62	214,683.43	218,977.10	223,356.64	227,823.77
1390	Operating Expense	30-38	530560	SECURITY EXPENSE	Security Expense	153,000.00	153,000.00	153,000.00	153,000.00	153,000.00
1395	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
1400	Operating Expense	30-38	570100	Health Insurance - Field	Health Insurance - Field	48,008.85	48,008.85	48,008.85	48,008.85	48,008.85
1405	Operating Expense	30-38	570150	LIFE INSURANCE - FIELD	LIFE INSURANCE - FIELD	770.39	770.39	770.39	770.39	770.39
1410	Operating Expense	30-38	570200	PENSION MATCH - FIELD	KRS Pension Match	67,568.53	71,943.28	73,382.15	74,849.79	76,346.79
1415	Operating Expense	30-38	570250	SOCIAL SECURITY - FIELD	ER Social Security	19,179.93	19,620.90	20,013.31	20,413.58	20,821.85
1420	Operating Expense	30-38	570300	UNEMPLOYMENT - FIELD	Unemployment Insurance	409.22	418.63	427.01	435.55	444.26
1425	Operating Expense	30-38	570400	Workers Comp - Field	Workers Comp - Field	3,035.60	3,035.60	3,035.60	3,035.60	3,035.60
1430	Operating Expense	30-38	999999	Cable Payroll charged to Capital	Payroll charged to capital	(7,500.00)	-	-	-	-
1435	G&A Expense	30-30	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE CABLE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
1440	G&A Expense	30-30	905400	SOFTWARE SERVICES	Software Services Fleet Mgt Software	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
1445	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
1450	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
1455	G&A Expense	30-30	920070	CELL PHONE EXPENSE	Cell Phone Expense	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
1460	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
1465	G&A Expense	30-30	920700	CONTINUING EDUCATION	ACA Summit - MS	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
1470	G&A Expense	30-30	920700	CONTINUING EDUCATION	Independent Show - MS	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1475	G&A Expense	30-30	920700	CONTINUING EDUCATION	SCTE Expo	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1480	G&A Expense	30-30	920700	CONTINUING EDUCATION	NCTI Training	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
1485	G&A Expense	30-30	920700	CONTINUING EDUCATION	NESC	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1490	G&A Expense	30-30	920700	CONTINUING EDUCATION	SCTE Expo - Engineering/Construction FTTH	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1495	G&A Expense	30-30	920700	CONTINUING EDUCATION	Master Electrician CEUs/License	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
1500	G&A Expense	30-30	920700	CONTINUING EDUCATION	FTTH TRAINING	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
1505	G&A Expense	30-30	920700	CONTINUING EDUCATION	CES Show - MS	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
1510	G&A Expense	30-30	920700	CONTINUING EDUCATION	NCTC Winter Educational Conference - MS	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
1515	G&A Expense	30-30	920700	CONTINUING EDUCATION	NCTC Regional/Marketing Meetings - MS	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
1520	G&A Expense	30-30	920700	CONTINUING EDUCATION	CES Cable	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
1525	G&A Expense	30-30	920910	SOCIAL SECURITY EXPENSE	ER Social Security	33,565.95	34,282.82	35,160.51	35,890.00	36,641.09
1530	G&A Expense	30-30	923600	LEGAL EXPENSES CABLE CASES	Legal Assistance for Agreements & Tower	3,000.00	3,000.00	12,000.00	7,000.00	7,000.00
1535	G&A Expense	30-30	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	798.84	819.18	843.24	864.03	885.40
1540	G&A Expense	30-30	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	56,928.90	56,928.90	56,928.90	56,928.90	56,928.90
1545	G&A Expense	30-30	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	958.31	958.31	958.31	958.31	958.31
1550	G&A Expense	30-30	926315	Admin Worker's Comp	Workers Comp - Admin	435.56	435.56	435.56	435.56	435.56
1555	G&A Expense	30-30	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	974.00	-	-	-	-
1560	G&A Expense	30-30	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	600.00	600.00	600.00	600.00	600.00
1565	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
1570	G&A Expense	30-30	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	119,936.62	128,034.45	131,838.02	135,109.95	138,472.98
1575	G&A Expense	30-30	926600	OTHER CO PAID PENSION EXPENSES	401a Match	5,059.24	5,312.20	5,577.81	5,856.70	6,149.54



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	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1580	G&A Expense	30-30	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	208,420.93	208,420.93	208,420.93	208,420.93	208,420.93
1585	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
1590	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
1595	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
1600	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
1605	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
1610	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
1615	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
1620	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
1625	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
1630	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
1635	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
1640	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
1645	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
1650	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
1655	G&A Expense	30-30	930110	REPAIR & MAINTENANCE EXPENSE	Pest Control	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
1660	G&A Expense	30-30	930110	REPAIR & MAINTENANCE EXPENSE	Garbage Pickup - Headend	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
1665	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
1670	G&A Expense	30-30	930130	MAINTENANCE SUPPLIES	Maintenance Supplies	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
1675	G&A Expense	30-30	930300	UTILITIES	FPB Utilities	200,500.00	200,500.00	200,500.00	200,500.00	200,500.00
1680	G&A Expense	30-30	930300	UTILITIES	Columbia Gas	5,675.00	5,675.00	5,675.00	5,675.00	5,675.00
1685	G&A Expense	30-30	930300	UTILITIES	BG Energy - multiple locations	20,250.00	20,250.00	20,250.00	20,250.00	20,250.00
1690	G&A Expense	30-30	930300	UTILITIES	KU - multiple locations	37,000.00	37,000.00	37,000.00	37,000.00	37,000.00
1695	G&A Expense	30-30	930403	DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	2,665,258.08	2,456,299.80	2,280,748.80	2,036,412.60	1,748,859.36
1700	G&A Expense	30-30	930403	DEPRECIATION EXPENSE	DEPRECIATION EXPENSE CAPITAL BUDGET & CIP	339,448.32	1,084,643.40	1,521,593.40	1,951,809.96	2,221,711.92
1705	G&A Expense	30-30	930422	INTEREST EXPENSE CABLE HEADEND	Interest - Cable Headend Loan	182,812.56	160,312.56	137,812.44	115,312.44	92,812.56
1710	G&A Expense	30-30	930425	INTEREST EXPENSE ON FSN	Interest - FSN Loans	22,042.08	-	-	-	-
1715	G&A Expense	30-30	932200	AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	20,538.00	20,538.00	20,538.00	20,538.00	20,538.00
1720	G&A Expense	30-30	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	108,806.50	108,806.50	108,806.50	108,806.50	108,806.50
1725	G&A Expense	30-30	970100	DIVISION ADMIN PAYROLL	Payroll	458,896.97	470,311.03	483,654.80	495,340.18	507,340.56
1730	G&A Expense	30-30	970101	DIVISION ADMIN PAYROLL OT	Payroll	41,267.25	42,372.78	43,713.62	44,840.03	45,999.15
1735	G&A Expense	30-30	9304UU	Interco interest exp - 2015A loan	Interco interest exp - 2015A loan	43,150.44	41,190.72	39,211.44	37,212.36	35,193.24
1740	G&A Expense	30-30	9304ZZ	Interest on NextBand Loan	InterDivision Interest on NextBand Loan	-	28,320.00	49,911.24	69,956.40	88,440.00
1745	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
1750	G&A Expense	30-31	920910	SOCIAL SECURITY EXPENSE	ER Social Security	12,153.70	12,461.43	12,728.27	12,991.84	13,261.03
1755	G&A Expense	30-31	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	275.30	282.28	288.32	294.29	300.39
1760	G&A Expense	30-31	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	2,957.35	2,957.35	2,957.35	2,957.35	2,957.35
1765	G&A Expense	30-31	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	31,274.34	31,274.34	31,274.34	31,274.34	31,274.34
1770	G&A Expense	30-31	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	49.78	49.78	49.78	49.78	49.78
1775	G&A Expense	30-31	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	562.22	562.22	562.22	562.22	562.22
1780	G&A Expense	30-31	926315	Admin Worker's Comp	Workers Comp - Admin	22.63	22.63	22.63	22.63	22.63
1785	G&A Expense	30-31	926315	Admin Worker's Comp	Workers Comp - Admin	1,331.66	1,331.66	1,331.66	1,331.66	1,331.66
1790	G&A Expense	30-31	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	42,815.98	45,691.93	46,670.33	47,636.73	48,623.79
1795	G&A Expense	30-31	926600	OTHER CO PAID PENSION EXPENSES	401a Match	2,396.12	2,515.93	2,641.72	2,773.81	2,912.50
1800	G&A Expense	30-31	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	203,120.12	203,120.12	203,120.12	203,120.12	203,120.12
1805	G&A Expense	30-31	970100	DIVISION ADMIN PAYROLL	Payroll	143,739.39	147,365.29	150,517.14	153,632.02	156,813.41
1810	G&A Expense	30-31	970101	DIVISION ADMIN PAYROLL OT	Payroll	17,996.43	18,450.47	18,845.11	19,235.11	19,633.44
1815	G&A Expense	30-32	700000	ENGINEERING EXPENSE ACCOUNT	Mapping Material	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
1820	G&A Expense	30-32	700000	ENGINEERING EXPENSE ACCOUNT	Markers, Paint, And Numbers	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
1825	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
1830	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
1835	G&A Expense	30-32	700100	ENGINEERING PAYROLL	Payroll	329,171.07	339,905.18	353,972.87	365,277.39	374,245.91
1840	G&A Expense	30-32	700101	ENGINEERING PAYROLL OT	Payroll	12,278.87	12,643.89	13,171.85	13,550.90	13,851.22
1845	G&A Expense	30-32	700500	HEALTH INSURANCE - ENG	Health Insurance - Eng	68,584.07	68,584.07	68,584.07	68,584.07	68,584.07
1850	G&A Expense	30-32	700550	LIFE INSURANCE - ENG	LIFE INSURANCE - ENG	1,246.99	1,246.99	1,246.99	1,246.99	1,246.99
1855	G&A Expense	30-32	700600	PENSION EXP - ENG	KRS Pension Match	92,020.76	98,890.01	102,984.09	106,261.34	108,861.24
1860	G&A Expense	30-32	700650	SOCIAL SECURITY - ENG	ER Social Security	26,120.92	26,970.00	28,086.57	28,980.36	29,689.43
1865	G&A Expense	30-32	700700	UNEMPLOYMENT - ENG	Unemployment Insurance	641.88	662.82	690.25	712.29	729.78
1870	G&A Expense	30-32	700800	Workers Comp - Engineering	Workers Comp - Engineering	4,254.26	4,254.26	4,254.26	4,254.26	4,254.26
1875	G&A Expense	30-32	920070	CELL PHONE EXPENSE	Cell Phone Expense	850.00	850.00	850.00	850.00	850.00
1880	G&A Expense	30-32	926600	OTHER CO PAID PENSION EXPENSES	401a Match	927.38	973.75	1,022.44	1,073.56	1,127.24
1885	G&A Expense	30-32	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	69,339.34	69,339.34	69,339.34	69,339.34	69,339.34
1890	G&A Expense	30-35	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00



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	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
1895	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
1900	G&A Expense	30-35	920700	CONTINUING EDUCATION	Editing/Production Training	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
1905	G&A Expense	30-35	920910	SOCIAL SECURITY EXPENSE	ER Social Security	22,716.01	23,299.49	23,840.14	24,322.94	24,818.85
1910	G&A Expense	30-35	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	553.10	567.23	580.25	591.76	603.59
1915	G&A Expense	30-35	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	68,584.07	68,584.07	68,584.07	68,584.07	68,584.07
1920	G&A Expense	30-35	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	1,072.10	1,072.10	1,072.10	1,072.10	1,072.10
1925	G&A Expense	30-35	926315	Admin Worker's Comp	Workers Comp - Admin	377.91	377.91	377.91	377.91	377.91
1930	G&A Expense	30-35	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	80,025.68	85,431.47	87,413.85	89,184.11	91,002.44
1935	G&A Expense	30-35	926600	OTHER CO PAID PENSION EXPENSES	401a Match	1,033.31	1,084.98	1,139.22	1,196.19	1,255.99
1940	G&A Expense	30-35	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	59,614.32	59,614.32	59,614.32	59,614.32	59,614.32
1945	G&A Expense	30-35	970100	DIVISION ADMIN PAYROLL	Payroll	283,643.19	290,889.42	297,563.45	303,468.54	309,531.89
1950	G&A Expense	30-35	970101	DIVISION ADMIN PAYROLL OT	Payroll	18,105.87	18,681.11	19,276.46	19,892.68	20,530.54
1955	G&A Expense	30-36	920910	SOCIAL SECURITY EXPENSE	ER Social Security	3,665.77	3,776.59	3,918.15	4,030.26	4,145.97
1960	G&A Expense	30-36	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	83.04	85.55	88.75	91.29	93.91
1965	G&A Expense	30-36	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	11,090.04	11,090.04	11,090.04	11,090.04	11,090.04
1970	G&A Expense	30-36	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	28,119.47	28,119.47	28,119.47	28,119.47	28,119.47
1975	G&A Expense	30-36	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	186.68	186.68	186.68	186.68	186.68
1980	G&A Expense	30-36	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	470.02	470.02	470.02	470.02	470.02
1985	G&A Expense	30-36	926315	Admin Worker's Comp	Workers Comp - Admin	84.85	84.85	84.85	84.85	84.85
1990	G&A Expense	30-36	926315	Admin Worker's Comp	Workers Comp - Admin	220.56	220.56	220.56	220.56	220.56
1995	G&A Expense	30-36	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	12,914.06	13,847.49	14,366.56	14,777.62	15,201.91
2000	G&A Expense	30-36	926600	OTHER CO PAID PENSION EXPENSES	401a Match	682.50	716.63	752.46	790.08	829.58
2005	G&A Expense	30-36	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	117,711.36	117,711.36	117,711.36	117,711.36	117,711.36
2010	G&A Expense	30-36	970100	DIVISION ADMIN PAYROLL	Payroll	52,173.83	53,652.92	55,493.03	56,994.89	58,542.63
2015	G&A Expense	30-36	970101	DIVISION ADMIN PAYROLL OT	Payroll	6,484.45	6,668.72	6,898.21	7,085.29	7,278.10
2020	G&A Expense	30-37	920910	SOCIAL SECURITY EXPENSE	ER Social Security	977.54	1,007.09	1,044.84	1,074.74	1,105.59
2025	G&A Expense	30-37	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	22.14	22.81	23.67	24.34	25.04
2030	G&A Expense	30-37	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	2,957.35	2,957.35	2,957.35	2,957.35	2,957.35
2035	G&A Expense	30-37	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	3,840.71	3,840.71	3,840.71	3,840.71	3,840.71
2040	G&A Expense	30-37	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	49.78	49.78	49.78	49.78	49.78
2045	G&A Expense	30-37	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	63.72	63.72	63.72	63.72	63.72
2050	G&A Expense	30-37	926315	Admin Worker's Comp	Workers Comp - Admin	22.63	22.63	22.63	22.63	22.63
2055	G&A Expense	30-37	926315	Admin Worker's Comp	Workers Comp - Admin	30.02	30.02	30.02	30.02	30.02
2060	G&A Expense	30-37	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	3,443.75	3,692.66	3,831.08	3,940.70	4,053.84
2065	G&A Expense	30-37	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	14,512.99	14,512.99	14,512.99	14,512.99	14,512.99
2070	G&A Expense	30-37	970100	DIVISION ADMIN PAYROLL	Payroll	13,913.02	14,307.44	14,798.14	15,198.64	15,611.37
2075	G&A Expense	30-37	970101	DIVISION ADMIN PAYROLL OT	Payroll	1,729.19	1,778.33	1,839.52	1,889.41	1,940.83
2080	G&A Expense	30-38	920070	CELL PHONE EXPENSE	CELL PHONE EXPENSE	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
2085	G&A Expense	30-38	920700	CONTINUING EDUCATION	Travel/Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
2090	G&A Expense	30-38	920910	SOCIAL SECURITY EXPENSE	ER Social Security	3,147.83	3,210.79	3,275.01	3,340.51	3,407.32
2095	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
2100	G&A Expense	30-38	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	71.30	72.73	74.19	75.67	77.18
2105	G&A Expense	30-38	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	6,858.41	6,858.41	6,858.41	6,858.41	6,858.41
2110	G&A Expense	30-38	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	134.56	134.56	134.56	134.56	134.56
2115	G&A Expense	30-38	926315	Admin Worker's Comp	Workers Comp - Admin	1,287.82	1,287.82	1,287.82	1,287.82	1,287.82
2120	G&A Expense	30-38	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	11,089.43	11,772.90	12,008.36	12,248.53	12,493.50
2125	G&A Expense	30-38	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	50,320.07	50,320.07	50,320.07	50,320.07	50,320.07
2130	G&A Expense	30-38	970100	DIVISION ADMIN PAYROLL	Payroll	36,566.40	37,297.73	38,043.68	38,804.56	39,580.65
2135	G&A Expense	30-38	970101	DIVISION ADMIN PAYROLL OT	Payroll	4,581.77	4,673.41	4,766.87	4,862.21	4,959.46
2140	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
2145	Non-Operating Revenue	30-30	421100	MISCELLANEOUS INCOME	Misc - Miscellaneous Income	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
2150	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
2155	Operating Revenue					29,105,368.96	29,399,500.43	30,297,777.80	31,285,095.12	31,662,801.81
2160	Operating Expense					16,558,548.08	17,021,261.60	17,837,849.03	18,697,417.25	18,765,250.47
2165	Gross Contribution					12,546,820.88	12,378,238.83	12,459,928.77	12,587,677.88	12,897,551.34
2170	G&A Expense					6,886,407.76	7,470,285.80	7,796,756.57	8,023,945.63	8,048,681.76
2175	Non-Operating Revenue					330,000.00	330,000.00	330,000.00	330,000.00	330,000.00
2180	Net Income					5,990,413.12	5,237,953.02	4,993,172.21	4,893,732.24	5,178,869.58



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - General
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 2,386	\$ -	\$ 7,430	\$ -	\$ -	\$ -	\$ -	\$ -
10	Employee Benefits	100,022	13,000	16,003	13,000	13,000	13,000	13,000	13,000
15	Continuing Education	-	-	-	-	-	-	-	-
20	Administrative	23	2,500	6,109	2,500	2,500	2,500	2,500	2,500
25	Office Supplies	274	-	4	-	-	-	-	-
30	Postage & Printing	1,581	1,400	1,401	1,400	1,400	1,400	1,400	1,400
35	Depreciation	1,080,860	1,073,893	1,084,877	1,079,118	1,055,661	1,030,696	1,004,960	982,662
40	Legal & Accounting	90	5,500	545	5,500	5,500	5,500	5,500	5,500
45	Corporate Insurance	800,107	816,000	862,902	1,022,051	1,023,172	1,024,393	1,025,724	1,027,175
50	Other Services	-	-	33	-	-	-	-	-
55	Publishing	983	2,000	696	2,000	2,000	2,000	2,000	2,000
60	Safety	303	-	454	-	-	-	-	-
65	Bad Debt	-	-	-	-	-	-	-	-
70	Auto & Truck Repair	(1)	-	-	-	-	-	-	-
75	Gas & Oil	2,466	-	284	-	-	-	-	-
80	Maintenance Supplies	1,034	-	2,163	-	-	-	-	-
85	Repairs & Maintenance	29,728	43,050	70,967	43,100	43,100	43,100	43,100	43,100
90	Inventory Adjustments	306	-	-	-	-	-	-	-
95	Public Information	6,000	-	-	-	-	-	-	-
100	FPB Marketing	35,994	10,000	18,684	10,000	10,000	10,000	10,000	10,000
105	Contributions to City	109,000	119,900	109,000	119,900	119,900	119,900	119,900	119,900
110	Clubhouse	-	-	-	-	-	-	-	-
115	Utilities	6,819	7,800	7,834	8,100	8,100	8,100	8,100	8,100
120	TOTAL GENERAL & ADMIN EXPENSES	2,177,975	2,095,043	2,189,386	2,306,669	2,284,333	2,260,589	2,236,184	2,215,338
	OTHER REVENUE								
125	Miscellaneous	186,500	220,000	139,704	175,000	175,000	175,000	175,000	175,000
130	Gain/(Loss) on Sale - Fixed Assets	-	-	-	-	-	-	-	-
135	Mapping Income	-	1,000	-	-	-	-	-	-
140	Gain/(Loss) on Sale - Retirement Assets	-	-	-	-	-	-	-	-
145	Interest	526,982	481,750	331,912	73,765	35,550	35,550	35,550	35,550
150	TOTAL OTHER REVENUE	713,482	702,750	471,615	248,765	210,550	210,550	210,550	210,550
155	TOTAL GENERAL	\$ 1,464,493	\$ 1,392,293	\$ 1,717,770	\$ 2,057,904	\$ 2,073,783	\$ 2,050,039	\$ 2,025,634	\$ 2,004,788
	Administrative Overhead Allocation								
29.58%	Electric	433,197	411,840	508,116	608,728	613,425	606,401	599,183	593,016
29.54%	Water	432,611	411,283	507,429	607,905	612,595	605,581	598,372	592,214
40.88%	Cable	598,685	569,169	702,225	841,271	847,762	838,056	828,079	819,557
	Total	\$ 1,464,493	\$ 1,392,293	\$ 1,717,770	\$ 2,057,904	\$ 2,073,783	\$ 2,050,039	\$ 2,025,634	\$ 2,004,788



Frankfort Electric Water Plant Board
Line Item Detail - 4050 General
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
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	1,009,601.00	1,009,601.00	1,009,601.00	1,009,601.00	1,009,601.00
35 G&A Expense	40-50	924000	INSURANCE EXPENSE	Pollution Liability Insurance (\$33K for 3 year policy)	12,450.00	13,570.50	14,791.85	16,123.11	17,574.19
40 G&A Expense	40-50	926310	EMPLOYEE LIFE INSURANCE	Life Insurance - Retirees	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
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	HVAC Maintenance - Old NOC Building	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
55 G&A Expense	40-50	930110	REPAIR & MAINTENANCE EXPENSE	Pest Control - Clubhouse	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
60 G&A Expense	40-50	930110	REPAIR & MAINTENANCE EXPENSE	Pest Control - NOC 220 Steele	400.00	400.00	400.00	400.00	400.00
65 G&A Expense	40-50	930110	REPAIR & MAINTENANCE EXPENSE	Quarterly Inspections of Liebert HVAC units @ old NOC bldg	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
70 G&A Expense	40-50	930110	REPAIR & MAINTENANCE EXPENSE	Maintenance agreement for UPS at old NOC building	11,050.00	11,050.00	11,050.00	11,050.00	11,050.00
75 G&A Expense	40-50	930110	REPAIR & MAINTENANCE EXPENSE	Elevator Maintenance at Old NOC Building	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
80 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
85 G&A Expense	40-50	930110	REPAIR & MAINTENANCE EXPENSE	NOC Generator	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
90 G&A Expense	40-50	930300	UTILITIES	Columbia Gas - Clubhouse	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
95 G&A Expense	40-50	930300	UTILITIES	FPB Utilities	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
100 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
105 G&A Expense	40-50	930403	DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,042,476.36	962,328.24	897,113.04	827,577.00	762,729.72
110 G&A Expense	40-50	930403	DEPRECIATION EXPENSE	DEPRECIATION EXPENSE CAPITAL BUDGET & CIP	36,641.40	93,332.76	133,582.80	177,382.80	219,932.76
115 G&A Expense	40-50	930435	CASH CONTRIBUTIONS TO CITY	Cash Contributions To City-Use of Streets & Property	119,900.00	119,900.00	119,900.00	119,900.00	119,900.00
120 Non-Operating Revenue	40-50	419310	DEPR CDARS CD INTEREST RECEIVABLE	Misc - Interest Income - Depreciation Fund	18,480.00	-	-	-	-
125 Non-Operating Revenue	40-50	419350	INTEREST OPERATIONS AND MAINT	Misc - Interest Income - Operations & Maintenance Fund	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
130 Non-Operating Revenue	40-50	419400	INTEREST REV FUND FARMERS BANK	Misc - Interest Income - Wesbanco Revenue Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
135 Non-Operating Revenue	40-50	419450	INTEREST REVENUE FUND WHITAKER	Misc - Interest Income - Whitaker Bank Revenue Fund	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
140 Non-Operating Revenue	40-50	419520	INTEREST 2015A BOND CD	INTEREST 2015A BOND CD	2,110.00	-	-	-	-
145 Non-Operating Revenue	40-50	419550	INTEREST REV FUND REPUBLIC BAN	Misc - Interest Income Republic Bank	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
150 Non-Operating Revenue	40-50	419601	INTEREST USBANK RBSF ACCT	Interest Income - US Bank	50.00	50.00	50.00	50.00	50.00
155 Non-Operating Revenue	40-50	419604	Interest Income - Self Insurance Acct	Interest Income - Self-ins Acct	500.00	500.00	500.00	500.00	500.00
160 Non-Operating Revenue	40-50	419800	Interest Income - Power Supply CD	Interest Income - Cash Working Fund	14,775.00	-	-	-	-
165 Non-Operating Revenue	40-50	419801	INT INC TRAD BANK CD	Misc Inc - Interest - Trad Bank Gen Res CD	2,850.00	-	-	-	-
170 Non-Operating Revenue	40-50	421100	MISCELLANEOUS INCOME	MISCELLANEOUS INCOME	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
175 Operating Revenue					-	-	-	-	-
180 Operating Expense					-	-	-	-	-
185 Gross Contribution					-	-	-	-	-
190 G&A Expense					2,306,668.76	2,284,332.50	2,260,588.69	2,236,183.91	2,215,337.67
195 Non-Operating Revenue					248,765.00	210,550.00	210,550.00	210,550.00	210,550.00
200 Net Income					(2,057,903.76)	(2,073,782.50)	(2,050,038.69)	(2,025,633.91)	(2,004,787.67)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Administration
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
GENERAL & ADMIN EXPENSES									
5	Payroll	\$ 776,237	\$ 877,621	\$ 782,065	\$ 957,393	\$ 981,800	\$ 1,115,590	\$ 1,184,808	\$ 1,215,887
10	Employee Benefits	531,041	364,810	350,715	641,182	659,703	707,121	731,355	741,894
15	Dues & Subscriptions	7,966	6,585	6,004	7,435	7,285	7,435	7,285	7,435
20	Continuing Education	15,547	28,850	7,819	32,450	32,450	32,450	32,450	32,450
25	Employee Activity	109	178	89	80	80	80	80	80
30	Employee Welfare	400	-	347	-	-	-	-	-
35	Cell Phone	4,027	4,400	4,732	6,100	6,100	6,100	6,100	6,100
40	Administrative	1,241	500	887	500	500	500	500	500
45	Safety	357	-	108	-	-	-	-	-
50	Office Supplies	1,611	1,300	1,852	1,300	1,300	1,300	1,300	1,300
55	Postage & Printing	-	-	-	-	-	-	-	-
60	Software	-	-	-	780	780	780	780	780
65	FPB Marketing	-	5,000	-	5,000	5,000	5,000	5,000	5,000
70	Interdepartment Services	7,006	-	11,282	-	-	-	-	-
75	Legal & Accounting	675	675	736	3,675	675	675	675	675
80	Corporate Insurance	102	-	111	-	-	-	-	-
85	Auto & Truck Repair	1,920	2,442	1,075	2,424	2,424	2,424	2,424	2,424
90	Repairs & Maintenance	48,665	73,900	66,663	75,900	75,900	75,900	75,900	75,900
95	Maintenance Tools & Supplies	4,771	-	5,461	-	-	-	-	-
100	Freight	-	-	-	-	-	-	-	-
105	Gas & Oil	6,211	11,899	8,207	13,323	13,323	13,323	13,323	13,323
110	Support Services	-	-	15	-	-	-	-	-
115	Utilities	253,713	254,000	257,694	262,000	262,000	262,000	262,000	262,000
120	Consulting	-	50,000	-	-	-	-	-	-
125	Public Information	6,211	29,000	3,581	25,500	25,500	25,500	25,500	25,500
130	Interest	491,502	475,619	474,819	-	-	-	-	-
135	TOTAL GENERAL & ADMIN EXPENSES	2,159,312	2,186,779	1,984,262	2,035,041	2,074,819	2,256,177	2,349,479	2,391,247
OTHER REVENUE									
140	Bond Premium Amortization	44,370	44,370	44,370	825,544	-	-	-	-
145	Room Rental	6,025	10,000	2,556	4,617	4,617	4,617	4,617	4,617
150	Miscellaneous	-	-	-	-	-	-	-	-
155	TOTAL OTHER REVENUE	50,395	54,370	46,926	830,161	4,617	4,617	4,617	4,617
160	TOTAL ADMINISTRATION	\$ 2,108,917	\$ 2,132,409	\$ 1,937,335	\$ 1,204,880	\$ 2,070,202	\$ 2,251,560	\$ 2,344,862	\$ 2,386,630
Administrative Overhead Allocation									
38.38%	Electric	809,402	818,418	743,549	462,433	794,544	864,149	899,958	915,988
28.96%	Water	610,742	617,546	561,052	348,933	599,531	652,052	679,072	691,168
32.66%	Cable	688,772	696,445	632,734	393,514	676,128	735,359	765,832	779,473
	Total	\$ 2,108,917	\$ 2,132,409	\$ 1,937,335	\$ 1,204,880	\$ 2,070,202	\$ 2,251,560	\$ 2,344,862	\$ 2,386,630



Frankfort Electric Water Plant Board
Line Item Detail - 4051 Administration
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5 G&A Expense	40-51	903921	OFFICE SUPPLIES EXPENSE	Office Supplies	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
10 G&A Expense	40-51	905400	SOFTWARE SERVICES	Software management	780.00	780.00	780.00	780.00	780.00
15 G&A Expense	40-51	920000	ADMINISTRATIVE EXPENSE	Miscellaneous	500.00	500.00	500.00	500.00	500.00
20 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	Lexis Nexis	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
25 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	Frankfort Chamber	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00
30 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	KY Bar Association	310.00	310.00	310.00	310.00	310.00
35 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	State Journal	300.00	300.00	300.00	300.00	300.00
40 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	KY Society of Certified Public Accountants	350.00	350.00	350.00	350.00	350.00
45 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
50 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	Wall Street Journal	500.00	500.00	500.00	500.00	500.00
55 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	CL - Rotary, Kiwanas, Optimist	400.00	400.00	400.00	400.00	400.00
60 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	KY State Board of Accountancy	250.00	250.00	250.00	250.00	250.00
65 G&A Expense	40-51	920060	DUES AND SUBSCRIPTIONS	PE License Renewal - VF	150.00	-	150.00	-	150.00
70 G&A Expense	40-51	920070	CELL PHONE EXPENSE	Cell Phone Expense	6,100.00	6,100.00	6,100.00	6,100.00	6,100.00
75 G&A Expense	40-51	920100	ADMINISTRATIVE PAYROLL	Payroll	949,675.81	973,790.71	1,107,277.88	1,176,181.00	1,206,932.90
80 G&A Expense	40-51	920700	CONTINUING EDUCATION	AWWA, APPA, NCTC Conferences, GM CPE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
85 G&A Expense	40-51	920700	CONTINUING EDUCATION	KyMEA Board Meetings	600.00	600.00	600.00	600.00	600.00
90 G&A Expense	40-51	920700	CONTINUING EDUCATION	KMUA	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
95 G&A Expense	40-51	920700	CONTINUING EDUCATION	Legal Seminar/CLE	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
100 G&A Expense	40-51	920700	CONTINUING EDUCATION	Tuition Reimbursement Companywide CJ	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
105 G&A Expense	40-51	920700	CONTINUING EDUCATION	Marketing/Communications Continuing Education	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
110 G&A Expense	40-51	920700	CONTINUING EDUCATION	Office & Software Training	750.00	750.00	750.00	750.00	750.00
115 G&A Expense	40-51	920700	CONTINUING EDUCATION	CPA CPE	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
120 G&A Expense	40-51	920700	CONTINUING EDUCATION	Continuing Education - VF	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
125 G&A Expense	40-51	920910	SOCIAL SECURITY EXPENSE	ER Social Security	61,910.22	62,789.92	72,190.75	76,635.12	78,144.85
130 G&A Expense	40-51	923500	OTHER LEGAL AND ACCOUNTING	Red Flag Reporting	675.00	675.00	675.00	675.00	675.00
135 G&A Expense	40-51	923500	OTHER LEGAL AND ACCOUNTING	Bond Counsel	3,000.00	-	-	-	-
140 G&A Expense	40-51	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,851.87	1,898.89	2,159.19	2,293.55	2,353.52
145 G&A Expense	40-51	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	109,734.51	109,734.51	109,734.51	109,734.51	109,734.51
150 G&A Expense	40-51	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	3,584.51	3,584.51	3,584.51	3,584.51	3,584.51
155 G&A Expense	40-51	926315	Admin Worker's Comp	Workers Comp - Admin	2,416.77	2,416.77	2,416.77	2,416.77	2,416.77
160 G&A Expense	40-51	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	80.00	80.00	80.00	80.00	80.00
165 G&A Expense	40-51	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	258,017.47	275,394.81	312,922.93	332,338.55	341,056.19
170 G&A Expense	40-51	926600	OTHER CO PAID PENSION EXPENSES	401a Match	4,347.80	4,565.19	4,793.45	5,033.12	5,284.78
175 G&A Expense	40-51	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	199,318.42	199,318.42	199,318.42	199,318.42	199,318.42
180 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
185 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
190 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
195 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
200 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
205 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
210 G&A Expense	40-51	930110	REPAIR & MAINTENANCE EXPENSE	Filters, Repairs, & Misc Maint	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
215 G&A Expense	40-51	930110	REPAIR & MAINTENANCE EXPENSE	Pest Control	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
220 G&A Expense	40-51	930110	REPAIR & MAINTENANCE EXPENSE	Garbage pickup	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
225 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
230 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
235 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
240 G&A Expense	40-51	930110	REPAIR & MAINTENANCE EXPENSE	Closed Loop Heating & Cooling Maintenance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
245 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
250 G&A Expense	40-51	930110	REPAIR & MAINTENANCE EXPENSE	Elevator Maintenance Agreement	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00
255 G&A Expense	40-51	930110	REPAIR & MAINTENANCE EXPENSE	UPS Maintenance at the Admin Building	4,300.00	4,300.00	4,300.00	4,300.00	4,300.00
260 G&A Expense	40-51	930110	REPAIR & MAINTENANCE EXPENSE	Maintenance Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
265 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
270 G&A Expense	40-51	930300	UTILITIES	FPB Utilities	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00
275 G&A Expense	40-51	930300	UTILITIES	Columbia Gas	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
280 G&A Expense	40-51	932200	AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	2,124.00	2,124.00	2,124.00	2,124.00	2,124.00
285 G&A Expense	40-51	932200	AUTO & TRUCK REPAIR EXPENSE	Vehicle Maintenance (Car Wash)	300.00	300.00	300.00	300.00	300.00
290 G&A Expense	40-51	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	13,322.50	13,322.50	13,322.50	13,322.50	13,322.50
295 G&A Expense	40-51	970101	DIVISION ADMIN PAYROLL OT	Payroll	7,717.40	8,008.96	8,311.89	8,626.65	8,953.71
300 Non-Operating Revenue	40-51	418200	RENT CLUBHOUSE	KMUA rent	4,617.00	4,617.00	4,617.00	4,617.00	4,617.00
305 Non-Operating Revenue	40-51	421400	AMORTIZATION BOND PREMIUM	Bond Amortization Income	825,544.00	-	-	-	-
310 Operating Revenue					-	-	-	-	-



Frankfort Electric Water Plant Board
 Line Item Detail - 4051 Administration
 FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
315	Operating Expense				-	-	-	-	-
320	Gross Contribution				-	-	-	-	-
325	G&A Expense				2,035,041.29	2,074,819.19	2,256,176.81	2,349,478.70	2,391,246.66
330	Non-Operating Revenue				830,161.00	4,617.00	4,617.00	4,617.00	4,617.00
335	Net Income				(1,204,880.29)	(2,070,202.19)	(2,251,559.81)	(2,344,861.70)	(2,386,629.66)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - BOD
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 9,945	\$ 12,000	\$ 11,441	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
10	Employee Benefits	56,128	57,300	53,445	69,585	69,585	69,585	69,585	69,585
15	Board	449	1,500	(9)	1,500	1,500	1,500	1,500	1,500
20	Legal & Accounting	81,385	2,400	3,541	2,400	2,400	2,400	2,400	2,400
25	Consulting Fees	-	-	-	-	-	-	-	-
30	Hiring & Recruiting	-	-	-	-	-	-	-	-
35	Corporate Insurance	648	500	536	500	500	500	500	500
40	Cell Phone	4,113	4,400	4,003	4,250	4,250	4,250	4,250	4,250
45	Office Supplies	545	250	83	250	250	250	250	250
50	Publishing	497	2,200	1,011	2,200	2,200	2,200	2,200	2,200
55	Continuing Education	729	2,500	-	5,000	5,000	5,000	5,000	5,000
60	TOTAL GENERAL & ADMIN EXPENSES	154,438	83,050	74,051	97,685	97,685	97,685	97,685	97,685
65	TOTAL BOARD OF DIRECTORS	\$ 154,438	\$ 83,050	\$ 74,051	\$ 97,685	\$ 97,685	\$ 97,685	\$ 97,685	\$ 97,685
	Administrative Overhead Allocation								
59.06%	Electric	91,211	49,049	43,734	57,693	57,693	57,693	57,693	57,693
10.51%	Water	16,231	8,729	7,783	10,267	10,267	10,267	10,267	10,267
30.43%	Cable	46,995	25,272	22,534	29,726	29,726	29,726	29,726	29,726
	Total	\$ 154,438	\$ 83,050	\$ 74,051	\$ 97,685	\$ 97,685	\$ 97,685	\$ 97,685	\$ 97,685



Frankfort Electric Water Plant Board
Line Item Detail - 4052 Board of Directors
 FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5	G&A Expense	40-52	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE	250.00	250.00	250.00	250.00	250.00
10	G&A Expense	40-52	913000	PUBLISHING EXPENSE	Board Meeting Notices (Publishing)	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
15	G&A Expense	40-52	920070	CELL PHONE EXPENSE	Cell Phone Expense	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00
20	G&A Expense	40-52	920700	CONTINUING EDUCATION	Board Education/Training	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
25	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
30	G&A Expense	40-52	920820	BOARD PAYROLL	BOARD PAYROLL	12,000.04	12,000.04	12,000.04	12,000.04	12,000.04
35	G&A Expense	40-52	920910	SOCIAL SECURITY EXPENSE	SOCIAL SECURITY EXPENSE	918.00	918.00	918.00	918.00	918.00
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	23.40	23.40	23.40	23.40	23.40
55	G&A Expense	40-52	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	68,584.07	68,584.07	68,584.07	68,584.07	68,584.07
60	G&A Expense	40-52	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	48.42	48.42	48.42	48.42	48.42
65	G&A Expense	40-52	926315	Admin Worker's Comp	Workers Comp - Admin	10.94	10.94	10.94	10.94	10.94
70	Operating Revenue					-	-	-	-	-
75	Operating Expense					-	-	-	-	-
80	Gross Contribution					-	-	-	-	-
85	G&A Expense					97,684.87	97,684.87	97,684.87	97,684.87	97,684.87
90	Non-Operating Revenue					-	-	-	-	-
95	Net Income					(97,684.87)	(97,684.87)	(97,684.87)	(97,684.87)	(97,684.87)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Customer Service
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 739,335	\$ 879,169	\$ 681,160	\$ 864,242	\$ 927,279	\$ 962,094	\$ 990,809	\$ 1,019,174
10	Employee Benefits	634,447	490,212	421,612	729,485	760,184	772,866	783,368	793,755
15	Continuing Education	7,858	30,000	682	30,000	30,000	30,000	30,000	30,000
20	Employee Activity	352	408	387	430	180	180	180	180
25	Employee Welfare	1,400	-	851	-	-	-	-	-
30	Customer Records & Collection	71,728	58,350	58,556	52,350	52,350	52,350	52,350	52,350
35	Bad Debt	582,797	600,000	850,000	300,000	300,000	300,000	300,000	300,000
40	Cell Phone	-	-	-	-	-	-	-	-
45	Administrative	1,317	-	335	-	-	-	-	-
50	Office Supplies	4,080	5,000	2,979	5,000	5,000	5,000	5,000	5,000
55	Postage & Printing	235,443	250,000	201,899	220,000	220,000	220,000	220,000	220,000
60	FPB Marketing	-	-	953	-	-	-	-	-
65	Safety	3,976	-	469	-	-	-	-	-
70	Repairs & Maintenance	2,779	500	468	500	500	500	500	500
75	Maintenance Small Tools & Supplies	17	-	-	-	-	-	-	-
80	Interest	62,305	60,000	28,833	40,000	40,000	40,000	40,000	40,000
85	TOTAL GENERAL & ADMIN EXPENSES	2,347,833	2,373,639	2,249,185	2,242,007	2,335,493	2,382,990	2,422,207	2,460,959
	OTHER REVENUE								
90	Miscellaneous Income	826	-	887	-	-	-	-	-
	TOTAL OTHER REVENUE	826	-	887	-	-	-	-	-
95	TOTAL CUSTOMER SERVICE	\$ 2,347,007	\$ 2,373,639	\$ 2,248,298	\$ 2,242,007	\$ 2,335,493	\$ 2,382,990	\$ 2,422,207	\$ 2,460,959
	Administrative Overhead Allocation								
37.39%	Electric	877,546	887,504	840,638	838,286	873,241	891,000	905,663	920,153
17.74%	Water	416,359	421,084	398,848	397,732	414,316	422,742	429,700	436,574
44.87%	Cable	1,053,102	1,065,052	1,008,811	1,005,989	1,047,936	1,069,248	1,086,844	1,104,232
	Total	\$ 2,347,007	\$ 2,373,639	\$ 2,248,298	\$ 2,242,007	\$ 2,335,493	\$ 2,382,990	\$ 2,422,207	\$ 2,460,959



Frankfort Electric Water Plant Board
Line Item Detail - 4053 Customer Service
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
5	G&A Expense	40-53	903000	CUSTOMER RECORDS AND COLLECTIO	National Payment Solutions - Payment Processing Software	23,000.00	23,000.00	23,000.00	23,000.00	23,000.00
10	G&A Expense	40-53	903000	CUSTOMER RECORDS AND COLLECTIO	Whitaker Bank - fee for collecting payments	150.00	150.00	150.00	150.00	150.00
15	G&A Expense	40-53	903000	CUSTOMER RECORDS AND COLLECTIO	CCHA Collection Fees	27,500.00	27,500.00	27,500.00	27,500.00	27,500.00
20	G&A Expense	40-53	903000	CUSTOMER RECORDS AND COLLECTIO	Utility Scoring	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
25	G&A Expense	40-53	903010	POSTAGE AND PRINTING	CF Solutions - Customer Bill Processing	220,000.00	220,000.00	220,000.00	220,000.00	220,000.00
30	G&A Expense	40-53	903100	CUSTOMER SERVICE PAYROLL	CUSTOMER SERVICE PAYROLL	854,614.01	917,186.21	951,625.12	980,039.17	1,008,110.12
35	G&A Expense	40-53	903101	CUSTOMER SERVICE PAYROLL OT	CUSTOMER SERVICE PAYROLL OT	9,627.90	10,093.00	10,468.85	10,769.41	11,063.91
40	G&A Expense	40-53	903200	CASH OVER AND SHORT	Cash Over/Under	500.00	500.00	500.00	500.00	500.00
45	G&A Expense	40-53	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
50	G&A Expense	40-53	904000	BAD DEBTS EXPENSE	Bad Debt Expense	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
55	G&A Expense	40-53	920700	CONTINUING EDUCATION	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 EXPENSE	66,114.51	70,936.86	73,600.19	75,796.86	77,966.81
65	G&A Expense	40-53	926000	UNEMPLOYMENT INSURANCE	UNEMPLOYMENT INSURANCE	1,666.50	1,788.51	1,855.67	1,911.08	1,965.81
70	G&A Expense	40-53	926300	EMPLOYEE INSURANCE	EMPLOYEE INSURANCE	246,902.65	246,902.65	246,902.65	246,902.65	246,902.65
75	G&A Expense	40-53	926310	EMPLOYEE LIFE INSURANCE	EMPLOYEE LIFE INSURANCE	3,110.19	3,110.19	3,110.19	3,110.19	3,110.19
80	G&A Expense	40-53	926315	Admin Worker's Comp	Workers Comp - Admin	673.73	673.73	673.73	673.73	673.73
85	G&A Expense	40-53	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	250.00	-	-	-	-
90	G&A Expense	40-53	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	180.00	180.00	180.00	180.00	180.00
95	G&A Expense	40-53	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	232,913.19	260,101.82	269,867.36	277,921.80	285,878.32
100	G&A Expense	40-53	926600	OTHER CO PAID PENSION EXPENSES	KRS Sick Time for Retirees	1,611.78	-	-	-	-
105	G&A Expense	40-53	926600	OTHER CO PAID PENSION EXPENSES	401a Match	3,549.27	3,726.73	3,913.07	4,108.72	4,314.16
110	G&A Expense	40-53	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	172,943.34	172,943.34	172,943.34	172,943.34	172,943.34
115	G&A Expense	40-53	930110	REPAIR & MAINTENANCE EXPENSE	Proofing Machine Maintenance	500.00	500.00	500.00	500.00	500.00
120	G&A Expense	40-53	930431	INTEREST ON CUSTOMER DEPOSITS	Customer Deposit Interest Expense	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
125	Operating Revenue				-	-	-	-	-	
130	Operating Expense				-	-	-	-	-	
135	Gross Contribution				-	-	-	-	-	
140	G&A Expense				2,242,007.06	2,335,493.04	2,382,990.17	2,422,206.94	2,460,959.04	
145	Non-Operating Revenue				-	-	-	-	-	
150	Net Income				(2,242,007.06)	(2,335,493.04)	(2,382,990.17)	(2,422,206.94)	(2,460,959.04)	



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Finance
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 332,060	\$ 332,614	\$ 324,994	\$ 347,120	\$ 355,319	\$ 362,426	\$ 369,674	\$ 377,068
10	Employee Benefits	247,051	166,030	163,456	269,516	276,395	278,959	281,541	284,179
15	Dues & Subscriptions	104	100	-	-	100	-	100	-
20	Continuing Education	60	2,850	4,175	5,000	5,000	5,000	5,000	5,000
25	Employee Activity	230	245	449	50	50	50	50	50
30	Employee Welfare	-	-	218	200	200	200	200	200
35	Postage & Printing	4,020	4,400	5,728	7,000	7,000	7,000	7,000	7,000
40	Publishing	-	-	75	100	100	100	100	100
45	Software Services	38,478	11,350	18,043	12,850	7,850	7,850	7,850	7,850
50	Other Services	-	7,800	5,895	10,000	10,000	10,000	10,000	10,000
55	Office Supplies	792	2,500	3,377	5,000	5,000	5,000	5,000	5,000
60	Repairs & Maintenance	4,939	5,000	4,370	5,200	5,200	5,200	5,200	5,200
65	Legal & Accounting	32,250	36,500	29,727	33,500	33,500	33,500	33,500	33,500
70	Corporate Insurance	-	-	-	-	-	-	-	-
75	Administrative	43	-	-	-	-	-	-	-
80	TOTAL GENERAL & ADMIN EXPENSES	660,026	569,390	560,508	695,536	705,714	715,285	725,216	735,147
	OTHER REVENUE								
85	Miscellaneous Income	10	-	-	-	-	-	-	-
	TOTAL OTHER REVENUE	10	-	-	-	-	-	-	-
90	TOTAL FINANCE	\$ 660,016	\$ 569,390	\$ 560,508	\$ 695,536	\$ 705,714	\$ 715,285	\$ 725,216	\$ 735,147
	Administrative Overhead Allocation								
39.44%	Electric	260,310	224,567	221,064	274,319	278,334	282,108	286,025	289,942
26.70%	Water	176,224	152,027	149,656	185,708	188,426	190,981	193,633	196,284
33.86%	Cable	223,481	192,795	189,788	235,509	238,955	242,195	245,558	248,921
	Total	\$ 660,016	\$ 569,390	\$ 560,508	\$ 695,536	\$ 705,714	\$ 715,285	\$ 725,216	\$ 735,147



Frankfort Electric Water Plant Board
Line Item Detail - 4054 Finance
FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5	G&A Expense	40-54	903010	POSTAGE AND PRINTING	USPS Postage & Courier Services	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
10	G&A Expense	40-54	903921	OFFICE SUPPLIES EXPENSE	Office Supplies	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
15	G&A Expense	40-54	905400	SOFTWARE SERVICES	UpExchange subscription	650.00	650.00	650.00	650.00	650.00
20	G&A Expense	40-54	905400	SOFTWARE SERVICES	Budget Maestro	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00
25	G&A Expense	40-54	905400	SOFTWARE SERVICES	SL Inventory Project	5,000.00	-	-	-	-
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	-
40	G&A Expense	40-54	920100	ADMINISTRATIVE PAYROLL	ADMINISTRATIVE PAYROLL	345,921.85	354,096.66	361,178.59	368,402.17	375,770.21
45	G&A Expense	40-54	920101	ADMINISTRATIVE PAYROLL OT	ADMINISTRATIVE PAYROLL OT	1,198.55	1,222.52	1,246.97	1,271.91	1,297.35
50	G&A Expense	40-54	920700	CONTINUING EDUCATION	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	CONTINUING EDUCATION	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 EXPENSE	26,554.71	27,181.92	27,615.34	28,020.70	28,434.18
65	G&A Expense	40-54	923500	OTHER LEGAL AND ACCOUNTING	Audit Fees	33,000.00	33,000.00	33,000.00	33,000.00	33,000.00
70	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
75	G&A Expense	40-54	923700	OTHER SERVICES	Brinks - Armored Car Service	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
80	G&A Expense	40-54	926000	UNEMPLOYMENT INSURANCE	UNEMPLOYMENT INSURANCE	674.55	690.49	704.30	718.38	732.75
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 - Admin	68,584.07	68,584.07	68,584.07	68,584.07	68,584.07
95	G&A Expense	40-54	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	1,368.75	1,368.75	1,368.75	1,368.75	1,368.75
100	G&A Expense	40-54	926315	Admin Worker's Comp	Workers Comp - Admin	320.04	320.04	320.04	320.04	320.04
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	KRS Pension Match	93,548.95	99,667.03	101,660.37	103,693.58	105,767.45
115	G&A Expense	40-54	926600	OTHER CO PAID PENSION EXPENSES	401a Match	2,354.90	2,472.65	2,596.28	2,726.09	2,862.40
120	G&A Expense	40-54	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	76,109.86	76,109.86	76,109.86	76,109.86	76,109.86
125	G&A Expense	40-54	930110	REPAIR & MAINTENANCE EXPENSE	Pitney Bowes - Mailing Machine Lease & Related Maintenance	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
130	G&A Expense	40-54	930110	REPAIR & MAINTENANCE EXPENSE	Copier Expense	2,600.00	2,600.00	2,600.00	2,600.00	2,600.00
135	Operating Revenue					-	-	-	-	-
140	Operating Expense					-	-	-	-	-
145	Gross Contribution					-	-	-	-	-
150	G&A Expense					695,536.23	705,713.99	715,284.57	725,215.56	735,147.06
155	Non-Operating Revenue					-	-	-	-	-
160	Net Income					(695,536.23)	(705,713.99)	(715,284.57)	(725,215.56)	(735,147.06)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Fleet Services
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 222,830	\$ 250,671	\$ 247,131	\$ 281,032	\$ 298,606	\$ 312,329	\$ 325,609	\$ 335,531
10	Employee Benefits	191,200	144,423	144,003	232,065	241,519	246,503	251,331	254,957
15	Employee Activity	242	50	-	80	50	50	50	50
20	Cell Phone	653	750	691	725	725	725	725	725
25	Dues & Subscriptions	355	445	98	445	445	445	445	445
30	Office Supplies	12	-	76	-	-	-	-	-
35	Other Services	2,509	3,000	2,616	3,000	3,000	3,000	3,000	3,000
40	Continuing Education	454	4,000	1,330	4,000	4,000	4,000	4,000	4,000
45	Software Services	22,983	15,195	16,918	15,195	15,195	15,195	15,195	15,195
50	Safety	170	-	199	-	-	-	-	-
55	Freight	-	-	11	-	-	-	-	-
60	Repair & Maintenance	4,795	-	1,472	-	-	-	-	-
65	Maintenance Tools & Supplies	5,161	6,500	9,034	6,500	6,500	6,500	6,500	6,500
70	Auto & Truck Repair	72,839	76,788	75,888	76,608	76,608	76,608	76,608	76,608
75	Gas & Oil	30,290	23,668	17,024	26,463	26,463	26,463	26,463	26,463
80	TOTAL GENERAL & ADMIN EXPENSES	554,493	525,490	516,492	646,113	673,111	691,818	709,925	723,473
	OTHER REVENUE								
85	Gain/(Loss) on Sale - Fixed Assets	-	-	-	-	-	-	-	-
90	Miscellaneous Income	401	-	886	-	-	-	-	-
	TOTAL OTHER REVENUE	401	-	886	-	-	-	-	-
95	TOTAL FLEET SERVICES	\$ 554,092	\$ 525,490	\$ 515,606	\$ 646,113	\$ 673,111	\$ 691,818	\$ 709,925	\$ 723,473
	Administrative Overhead Allocation								
43.06%	Electric	238,592	226,276	222,020	278,216	289,842	297,897	305,694	311,527
36.30%	Water	201,135	190,753	187,165	234,539	244,339	251,130	257,703	262,621
20.64%	Cable	114,364	108,461	106,421	133,358	138,930	142,791	146,529	149,325
	Total	\$ 554,092	\$ 525,490	\$ 515,606	\$ 646,113	\$ 673,111	\$ 691,818	\$ 709,925	\$ 723,473



Frankfort Electric Water Plant Board
Line Item Detail - 4055 Fleet Services
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	445.00	445.00	445.00	445.00	445.00
15 G&A Expense	40-55	920070	CELL PHONE EXPENSE	CELL PHONE EXPENSE	725.00	725.00	725.00	725.00	725.00
20 G&A Expense	40-55	920700	CONTINUING EDUCATION	ASE Certifications	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
25 G&A Expense	40-55	920910	SOCIAL SECURITY EXPENSE	SOCIAL SECURITY EXPENSE	21,498.98	22,843.37	23,893.19	24,909.06	25,668.09
30 G&A Expense	40-55	923700	OTHER SERVICES	Other Services - Parts Cleaner Service, Underground Tank Registrations, Used Oil Filter Pick Up	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
35 G&A Expense	40-55	926000	UNEMPLOYMENT INSURANCE	UNEMPLOYMENT INSURANCE	525.07	557.90	583.54	608.35	626.89
40 G&A Expense	40-55	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	68,584.07	68,584.07	68,584.07	68,584.07	68,584.07
45 G&A Expense	40-55	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	1,031.00	1,031.00	1,031.00	1,031.00	1,031.00
50 G&A Expense	40-55	926315	Admin Worker's Comp	Workers Comp - Admin	2,031.32	2,031.32	2,031.32	2,031.32	2,031.32
55 G&A Expense	40-55	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	30.00	-	-	-	-
60 G&A Expense	40-55	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	50.00	50.00	50.00	50.00	50.00
65 G&A Expense	40-55	926460	UNIFORM EXPENSE	Uniform Expense - Fleet Services	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
70 G&A Expense	40-55	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	75,738.25	83,759.04	87,608.38	91,333.23	94,116.31
75 G&A Expense	40-55	926600	OTHER CO PAID PENSION EXPENSES	401a Match	1,126.94	1,183.29	1,242.45	1,304.57	1,369.80
80 G&A Expense	40-55	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	57,329.39	57,329.39	57,329.39	57,329.39	57,329.39
85 G&A Expense	40-55	930130	MAINTENANCE SUPPLIES	Small Tools/Equipment	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
90 G&A Expense	40-55	932200	AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	76,608.00	76,608.00	76,608.00	76,608.00	76,608.00
95 G&A Expense	40-55	932210	AUTO & TRUCK REPAIR PAYROLL	AUTO & TRUCK REPAIR PAYROLL	269,265.58	286,103.47	299,252.02	311,975.33	321,481.77
100 G&A Expense	40-55	932211	AUTO & TRUCK REPAIR PAYROLL OT	AUTO & TRUCK REPAIR PAYROLL OT	11,766.91	12,502.72	13,077.31	13,633.32	14,048.75
105 G&A Expense	40-55	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	26,462.50	26,462.50	26,462.50	26,462.50	26,462.50
110 Operating Revenue					-	-	-	-	-
115 Operating Expense					-	-	-	-	-
120 Gross Contribution					-	-	-	-	-
125 G&A Expense					646,113.01	673,111.07	691,818.17	709,925.14	723,472.90
130 Non-Operating Revenue					-	-	-	-	-
135 Net Income					(646,113.01)	(673,111.07)	(691,818.17)	(709,925.14)	(723,472.90)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Human Resources
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 228,906	\$ 232,412	\$ 168,086	\$ 210,065	\$ 226,670	\$ 234,369	\$ 242,349	\$ 250,621
10	Employee Benefits	171,387	108,943	93,673	159,375	167,646	170,409	173,273	176,243
15	Dues & Subscriptions	2,168	1,942	1,814	2,157	2,157	2,157	2,157	2,157
20	Continuing Education	12,950	14,672	8,588	23,072	23,072	23,072	23,072	23,072
25	Cell Phone	480	500	863	825	825	825	825	825
30	Employee Activity	5,496	11,160	12,172	11,118	11,030	11,030	11,030	11,030
35	Employee Welfare	527	-	-	-	-	-	-	-
40	Employee Assistance	4,348	6,000	3,375	6,000	6,000	6,000	6,000	6,000
45	Hiring & Recruiting	8,540	11,800	5,184	11,800	11,800	11,800	11,800	11,800
50	Safety	5,340	4,000	8,363	6,500	6,500	6,500	6,500	6,500
55	Publishing	4,001	8,500	8,807	8,500	8,500	8,500	8,500	8,500
60	Software	1,150	1,000	-	1,000	1,000	1,000	1,000	1,000
65	Office Supplies	1,530	1,200	680	1,200	1,200	1,200	1,200	1,200
70	Consulting	88	11,000	5,374	6,000	11,000	6,000	11,000	6,000
75	Legal & Accounting	-	-	-	-	-	-	-	-
80	Repair & Maintenance	2,540	2,800	2,341	2,800	2,800	2,800	2,800	2,800
85	Administrative	2,125	3,000	2,684	3,000	3,000	3,000	3,000	3,000
90	TOTAL GENERAL & ADMIN EXPENSES	451,576	418,929	322,002	453,411	483,200	488,661	504,506	510,748
95	TOTAL HUMAN RESOURCES	\$ 451,576	\$ 418,929	\$ 322,002	\$ 453,411	\$ 483,200	\$ 488,661	\$ 504,506	\$ 510,748
	Administrative Overhead Allocation								
	27.27% Electric	123,145	114,242	87,810	123,645	131,769	133,258	137,579	139,281
	26.79% Water	120,977	112,231	86,264	121,469	129,449	130,912	135,157	136,829
	45.94% Cable	207,454	192,456	147,928	208,297	221,982	224,491	231,770	234,638
	Total	\$ 451,576	\$ 418,929	\$ 322,002	\$ 453,411	\$ 483,200	\$ 488,661	\$ 504,506	\$ 510,748



Frankfort Electric Water Plant Board
Line Item Detail - 4056 Human Resources
FY 2022 - 2026

	Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5	G&A Expense	40-56	903921	OFFICE SUPPLIES EXPENSE	Office Supplies	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
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	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
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	Society for Human Resource Mgmt (SHRM) membership	657.00	657.00	657.00	657.00	657.00
30	G&A Expense	40-56	920060	DUES AND SUBSCRIPTIONS	Trans Union	900.00	900.00	900.00	900.00	900.00
35	G&A Expense	40-56	920060	DUES AND SUBSCRIPTIONS	KY Public Human Resource Assoc. (KPHRA) membership	150.00	150.00	150.00	150.00	150.00
40	G&A Expense	40-56	920060	DUES AND SUBSCRIPTIONS	Bluegrass Compensation Association	100.00	100.00	100.00	100.00	100.00
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	825.00	825.00	825.00	825.00	825.00
55	G&A Expense	40-56	920100	ADMINISTRATIVE PAYROLL	Payroll	209,039.11	225,533.41	233,198.29	241,143.90	249,380.99
60	G&A Expense	40-56	920101	ADMINISTRATIVE PAYROLL OT	Payroll	1,025.45	1,136.90	1,170.25	1,204.69	1,240.26
65	G&A Expense	40-56	920400	SAFETY EXPENSE	Random drug testing	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
70	G&A Expense	40-56	920700	CONTINUING EDUCATION	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	CONTINUING EDUCATION	KY Society for HR Management conference	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
80	G&A Expense	40-56	920700	CONTINUING EDUCATION	KY Public HR Association or professional development	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
85	G&A Expense	40-56	920700	CONTINUING EDUCATION	Governor's EEO conference	300.00	300.00	300.00	300.00	300.00
90	G&A Expense	40-56	920700	CONTINUING EDUCATION	Conferences/training for dept/professional development	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
95	G&A Expense	40-56	920700	CONTINUING EDUCATION	Supervisors Drug and Alcohol training	572.00	572.00	572.00	572.00	572.00
100	G&A Expense	40-56	920700	CONTINUING EDUCATION	HRCI or SHRM certification exam fee	800.00	800.00	800.00	800.00	800.00
105	G&A Expense	40-56	920910	SOCIAL SECURITY EXPENSE	ER Social Security	16,069.94	17,340.28	17,929.19	18,539.67	19,172.53
110	G&A Expense	40-56	923400	OTHER CONSULTING FEES	Compensation Consulting	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
115	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
120	G&A Expense	40-56	923400	OTHER CONSULTING FEES	Affirmative Action Plan Consulting	-	5,000.00	-	5,000.00	-
125	G&A Expense	40-56	925000	HIRING & RECRUITING	Pre-Employment Physicals	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
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	Background checks	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
140	G&A Expense	40-56	925000	HIRING & RECRUITING	Job Fairs	600.00	600.00	600.00	600.00	600.00
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	407.63	439.79	454.74	470.23	486.29
155	G&A Expense	40-56	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	41,150.44	41,150.44	41,150.44	41,150.44	41,150.44
160	G&A Expense	40-56	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	794.30	794.30	794.30	794.30	794.30
165	G&A Expense	40-56	926315	Admin Worker's Comp	Workers Comp - Admin	172.25	172.25	172.25	172.25	172.25
170	G&A Expense	40-56	926450	EMPLOYEE ACTIVITY EXPENSE	Flower Arrangements	800.00	800.00	800.00	800.00	800.00
175	G&A Expense	40-56	926450	EMPLOYEE ACTIVITY EXPENSE	Holiday Lunch	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
180	G&A Expense	40-56	926450	EMPLOYEE ACTIVITY EXPENSE	Perfect Attendance Awards	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
185	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
190	G&A Expense	40-56	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	30.00	30.00	30.00	30.00	30.00
195	G&A Expense	40-56	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	88.00	-	-	-	-
200	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
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	926470	EMPLOYEE ASSISTANCE EXP	Drug & Alcohol Treatment	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
215	G&A Expense	40-56	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	56,612.40	63,581.02	65,740.38	67,978.78	70,299.26
220	G&A Expense	40-56	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	44,167.60	44,167.60	44,167.60	44,167.60	44,167.60
225	G&A Expense	40-56	930110	REPAIR & MAINTENANCE EXPENSE	Copier Expense	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
230	Operating Revenue					-	-	-	-	-
235	Operating Expense					-	-	-	-	-
240	Gross Contribution					-	-	-	-	-
245	G&A Expense					453,411.11	483,200.00	488,661.43	504,505.85	510,747.93
250	Non-Operating Revenue					-	-	-	-	-
255	Net Income					(453,411.11)	(483,200.00)	(488,661.43)	(504,505.85)	(510,747.93)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Information Technology
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 609,217	\$ 758,887	\$ 601,171	\$ 921,562	\$ 1,047,943	\$ 1,049,519	\$ 1,052,579	\$ 1,081,521
10	Employee Benefits	428,491	333,550	283,917	679,026	734,376	734,788	735,730	745,958
15	Dues & Subscriptions	10,023	11,100	11,153	11,100	11,100	11,100	11,100	11,100
20	Cell Phone	5,159	6,500	5,874	6,500	6,500	6,500	6,500	6,500
25	Employee Activity	162	178	96	228	110	110	110	110
30	Employee Welfare	716	-	218	-	-	-	-	-
35	Continuing Education	5,824	16,000	7,047	16,000	16,000	16,000	16,000	16,000
40	Computer Expense	65,325	136,000	56,023	137,000	137,000	137,000	137,000	137,000
45	Software Services	217,932	330,700	285,304	336,000	336,000	336,000	336,000	336,000
50	GIS	53,000	53,000	60,000	55,000	55,000	55,000	55,000	55,000
55	Auto & Truck Repair	-	-	-	-	-	-	-	-
60	Repairs & Maintenance	21	-	-	-	-	-	-	-
65	Publishing	55	-	44	-	-	-	-	-
70	Safety	84	-	-	-	-	-	-	-
75	Office Supplies	35	500	-	500	500	500	500	500
80	TOTAL GENERAL & ADMIN EXPENSES	1,396,044	1,646,415	1,310,849	2,162,916	2,344,529	2,346,518	2,350,519	2,389,689
	OTHER REVENUE								
85	Miscellaneous Income	2,185	-	-	-	-	-	-	-
90	TOTAL OTHER REVENUE	2,185	-	-	-	-	-	-	-
95	TOTAL INFORMATION TECHNOLOGY	\$ 1,393,859	\$ 1,646,415	\$ 1,310,849	\$ 2,162,916	\$ 2,344,529	\$ 2,346,518	\$ 2,350,519	\$ 2,389,689
	Administrative Overhead Allocation								
	24.55% Electric	342,192	404,195	321,813	530,996	575,582	576,070	577,052	586,669
	21.50% Water	299,680	353,979	281,832	465,027	504,074	504,501	505,362	513,783
	53.95% Cable	751,987	888,241	707,203	1,166,893	1,264,874	1,265,946	1,268,105	1,289,237
	Total	\$ 1,393,859	\$ 1,646,415	\$ 1,310,849	\$ 2,162,916	\$ 2,344,529	\$ 2,346,518	\$ 2,350,519	\$ 2,389,689



**Frankfort Plant Board
Capital Budget - IT
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
5	Monitor Replacements	IT	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00
10	Network Hardware	IT	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
15	PC Hardware	IT	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
20	Phones, Power, Cabling, Tools	IT	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
25	Printer & Plotter Replacements	IT	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
30	Servers & Data Storage	IT	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
35	Total		175,000.00	175,000.00	175,000.00	175,000.00	175,000.00



Frankfort Electric Water Plant Board
Line Item Detail - 4057 Information Technology
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	905100	INFORMATION TECH PAYROLL	Payroll	921,562.24	1,047,943.00	1,049,519.36	1,052,579.31	1,081,520.86
15 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
20 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
25 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
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	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
40 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
45 G&A Expense	40-57	905300	COMPUTER EXPENSE	Unified Communications System	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
50 G&A Expense	40-57	905400	SOFTWARE SERVICES	Board Meeting Software	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
55 G&A Expense	40-57	905400	SOFTWARE SERVICES	Microsoft Software	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
60 G&A Expense	40-57	905400	SOFTWARE SERVICES	Adobe Software	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
65 G&A Expense	40-57	905400	SOFTWARE SERVICES	AutoCad	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
70 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
75 G&A Expense	40-57	905400	SOFTWARE SERVICES	Customer Portal: DNS & Web Hosting	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
80 G&A Expense	40-57	905400	SOFTWARE SERVICES	Customer Portal: Email & SMS Delivery	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
85 G&A Expense	40-57	905400	SOFTWARE SERVICES	CIBS Development Tools	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
90 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
95 G&A Expense	40-57	905400	SOFTWARE SERVICES	Kronos	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
100 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
105 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
110 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
115 G&A Expense	40-57	905400	SOFTWARE SERVICES	Survey Monkey	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
120 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
125 G&A Expense	40-57	905400	SOFTWARE SERVICES	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	Miscellaneous Software	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
135 G&A Expense	40-57	905400	SOFTWARE SERVICES	Security and Encryption	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
140 G&A Expense	40-57	905400	SOFTWARE SERVICES	End-Point Security	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
145 G&A Expense	40-57	905400	SOFTWARE SERVICES	Email and Social Media Archiving	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
150 G&A Expense	40-57	905400	SOFTWARE SERVICES	Server Backup Software	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
155 G&A Expense	40-57	905400	SOFTWARE SERVICES	Security: Monitoring & Logging	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
160 G&A Expense	40-57	905400	SOFTWARE SERVICES	Secure Web Gateway	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
165 G&A Expense	40-57	905400	SOFTWARE SERVICES	Network, Security, Scanning, and Auditing Tools	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
170 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
175 G&A Expense	40-57	905400	SOFTWARE SERVICES	Fraxion eRequester	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
180 G&A Expense	40-57	920060	DUES AND SUBSCRIPTIONS	Geospatial Information Technology Association	200.00	200.00	200.00	200.00	200.00
185 G&A Expense	40-57	920060	DUES AND SUBSCRIPTIONS	Society of Cable Telecommunication Engineers	300.00	300.00	300.00	300.00	300.00
190 G&A Expense	40-57	920060	DUES AND SUBSCRIPTIONS	Tech Pro Research	600.00	600.00	600.00	600.00	600.00
195 G&A Expense	40-57	920060	DUES AND SUBSCRIPTIONS	Info-Tech Research Group	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
200 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
205 G&A Expense	40-57	920700	CONTINUING EDUCATION	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	CONTINUING EDUCATION	Telephony and Systems	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
215 G&A Expense	40-57	920700	CONTINUING EDUCATION	Corporate Security Awareness Training	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
220 G&A Expense	40-57	920910	SOCIAL SECURITY EXPENSE	ER Social Security	70,299.32	79,816.50	79,783.13	79,860.17	81,914.02
225 G&A Expense	40-57	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,797.05	2,043.49	2,046.56	2,052.53	2,108.97
230 G&A Expense	40-57	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	150,884.96	150,884.96	150,884.96	150,884.96	150,884.96
235 G&A Expense	40-57	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	3,658.53	3,658.53	3,658.53	3,658.53	3,658.53
240 G&A Expense	40-57	926315	Admin Worker's Comp	Workers Comp - Admin	590.82	590.82	590.82	590.82	590.82
245 G&A Expense	40-57	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	118.00	-	-	-	-
250 G&A Expense	40-57	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	110.00	110.00	110.00	110.00	110.00
255 G&A Expense	40-57	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	248,361.02	293,948.01	294,390.18	295,248.50	303,366.60
260 G&A Expense	40-57	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	203,434.11	203,434.11	203,434.11	203,434.11	203,434.11
265 Operating Revenue					-	-	-	-	-
270 Operating Expense					-	-	-	-	-
275 Gross Contribution					-	-	-	-	-
280 G&A Expense					2,162,916.05	2,344,529.43	2,346,517.66	2,350,518.93	2,389,688.86
285 Non-Operating Revenue					-	-	-	-	-
290 Net Income					(2,162,916.05)	(2,344,529.43)	(2,346,517.66)	(2,350,518.93)	(2,389,688.86)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Meter Reading
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 347,977	\$ 363,629	\$ 355,094	\$ 388,088	\$ 140,305	\$ -	\$ -	\$ -
10	Employee Benefits	283,868	204,869	198,837	313,708	175,304	-	-	-
15	Cell Phone	4,872	5,000	4,564	4,600	2,300	-	-	-
20	Continuing Education	40	2,000	-	2,000	1,000	-	-	-
25	Employee Activity	456	70	379	70	40	-	-	-
30	Meter Reading	15,056	16,500	18,061	17,700	9,000	-	-	-
35	Maintenance Tools & Supplies	2,534	3,000	2,474	3,000	2,000	-	-	-
40	Repairs & Maintenance	-	-	-	-	-	-	-	-
45	Auto & Truck Repair	3,411	3,438	6,132	3,402	3,402	-	-	-
50	Gas & Oil	10,958	14,768	14,184	16,498	16,498	(0)	(0)	(0)
55	Safety	578	1,000	701	1,000	1,000	-	-	-
60	Office Supplies	(275)	300	30	300	150	-	-	-
65	Freight	27	-	67	-	-	-	-	-
70	TOTAL GENERAL & ADMIN EXPENSES	669,503	614,575	600,522	750,366	351,000	(0)	(0)	(0)
	OTHER REVENUE								
75	Gain/(Loss) on Sale - Fixed Assets	-	-	5,849	-	-	-	-	-
80	TOTAL OTHER REVENUE	-	-	5,849	-	-	-	-	-
85	TOTAL METER READING	\$ 669,503	\$ 614,575	\$ 594,673	\$ 750,366	\$ 351,000	\$ (0)	\$ (0)	\$ (0)
	Administrative Overhead Allocation								
56.61%	Electric	379,006	347,911	336,644	424,782	198,701	(0)	(0)	(0)
43.39%	Water	290,497	266,664	258,028	325,584	152,299	(0)	(0)	(0)
0.00%	Cable	-	-	-	-	-	-	-	-
	Total	\$ 669,503	\$ 614,575	\$ 594,673	\$ 750,366	\$ 351,000	\$ (0)	\$ (0)	\$ (0)



Frankfort Electric Water Plant Board
Line Item Detail - 4058 Meter Reading
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	
5	G&A Expense	40-58	902000	METER READING EXPENSES	Neptune Equipment Annual Meter Reading Maintenance	17,700.00	9,000.00	-	-	-
10	G&A Expense	40-58	902100	METER READING PAYROLL	Payroll	333,781.71	120,671.92	-	-	-
15	G&A Expense	40-58	902101	METER READING PAYROLL OT	Payroll	54,306.28	19,633.32	-	-	-
20	G&A Expense	40-58	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE 3	300.00	150.00	-	-	-
25	G&A Expense	40-58	920070	CELL PHONE EXPENSE	Cell Phone Expense	4,600.00	2,300.02	-	-	-
30	G&A Expense	40-58	920400	SAFETY EXPENSE	Safety Supplies	1,000.00	1,000.00	-	-	-
35	G&A Expense	40-58	920700	CONTINUING EDUCATION	Training	2,000.00	1,000.00	-	-	-
40	G&A Expense	40-58	920910	SOCIAL SECURITY EXPENSE	ER Social Security	29,688.73	10,733.35	-	-	-
45	G&A Expense	40-58	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	650.87	235.31	-	-	-
50	G&A Expense	40-58	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	96,017.70	48,008.88	-	-	-
55	G&A Expense	40-58	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	1,293.98	647.00	-	-	-
60	G&A Expense	40-58	926315	Admin Worker's Comp	Workers Comp - Admin	2,744.17	1,372.08	-	-	-
65	G&A Expense	40-58	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	70.00	40.00	-	-	-
70	G&A Expense	40-58	926460	UNIFORM EXPENSE	Uniform Expense - Meter Reading	5,000.00	3,000.00	-	-	-
75	G&A Expense	40-58	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	104,589.72	39,355.62	-	-	-
80	G&A Expense	40-58	926600	OTHER CO PAID PENSION EXPENSES	401a Match	1,770.96	-	-	-	-
85	G&A Expense	40-58	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	71,952.03	71,952.03	-	-	-
90	G&A Expense	40-58	930130	MAINTENANCE SUPPLIES	Maintenance Supplies - Meter Reading	3,000.00	2,000.00	-	-	-
95	G&A Expense	40-58	932200	AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	3,402.00	3,402.00	3,402.00	3,402.00	3,402.00
100	G&A Expense	40-58	932200	AUTO & TRUCK REPAIR EXPENSE	AUTO & TRUCK REPAIR EXPENSE	-	-	(3,402.00)	(3,402.00)	(3,402.00)
105	G&A Expense	40-58	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	16,498.00	16,498.00	16,498.00	16,498.00	16,498.00
110	G&A Expense	40-58	932220	AUTO & TRUCK GAS & OIL	AUTO & TRUCK GAS & OIL	-	-	(16,498.00)	(16,498.00)	(16,498.00)
115	Operating Revenue					-	-	-	-	-
120	Operating Expense					-	-	-	-	-
125	Gross Contribution					-	-	-	-	-
130	G&A Expense				750,366.16	350,999.53	(0.00)	(0.00)	(0.00)	
135	Non-Operating Revenue				-	-	-	-	-	
140	Net Income				(750,366.16)	(350,999.53)	0.00	0.00	0.00	



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Safety
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 - 20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 137,803	\$ 140,762	\$ 135,019	\$ 144,429	\$ 148,240	\$ 152,165	\$ 156,207	\$ 159,885
10	Employee Benefits	101,021	69,538	67,378	111,607	114,564	115,973	117,424	118,744
15	Cell Phone	1,879	2,000	2,256	2,400	2,400	2,400	2,400	2,400
20	Continuing Education	7,884	25,000	3,809	25,000	20,000	20,000	20,000	20,000
25	Dues & Subscriptions	150	-	164	-	-	-	-	-
30	Office Supplies	-	300	-	300	300	300	300	300
35	Employee Activity	254	20	-	20	20	20	20	20
40	Employee Welfare	194	5,000	-	5,000	5,000	5,000	5,000	5,000
45	Software Services	-	4,000	-	-	-	-	-	-
50	Auto & Truck Repair	-	-	-	-	-	-	-	-
55	Gas & Oil	-	-	-	-	-	-	-	-
60	Safety	15,376	25,600	6,422	12,000	20,000	12,000	20,000	12,000
65	Freight	64	-	55	-	-	-	-	-
70	TOTAL GENERAL & ADMIN EXPENSES	264,623	272,220	215,102	300,756	310,524	307,858	321,350	318,349
	OTHER REVENUE								
75	Miscellaneous Income	-	-	-	-	-	-	-	-
80	TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-
85	TOTAL SAFETY	\$ 264,623	\$ 272,220	\$ 215,102	\$ 300,756	\$ 310,524	\$ 307,858	\$ 321,350	\$ 318,349
	Administrative Overhead Allocation								
27.27%	Electric	72,163	74,234	58,658	82,016	84,680	83,953	87,632	86,814
26.79%	Water	70,892	72,928	57,626	80,573	83,189	82,475	86,090	85,286
45.94%	Cable	121,568	125,058	98,818	138,168	142,655	141,430	147,628	146,250
	Total	\$ 264,623	\$ 272,220	\$ 215,102	\$ 300,756	\$ 310,524	\$ 307,858	\$ 321,350	\$ 318,349



**Frankfort Plant Board
Capital Budget - Safety
FY 2022 - 2026**

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
5	Safety Equipment	Safety	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
10	Total		5,000.00	5,000.00	5,000.00	5,000.00	5,000.00



Frankfort Electric Water Plant Board
Line Item Detail - 4059 Safety
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
5 G&A Expense	40-59	903921	OFFICE SUPPLIES EXPENSE	OFFICE SUPPLIES EXPENSE 2	300.00	300.00	300.00	300.00	300.00
10 G&A Expense	40-59	920070	CELL PHONE EXPENSE	Cell Phone Expense	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
15 G&A Expense	40-59	920100	ADMINISTRATIVE PAYROLL	ADMINISTRATIVE PAYROLL	144,128.06	147,927.03	151,839.00	155,867.73	159,535.71
20 G&A Expense	40-59	920101	ADMINISTRATIVE PAYROLL OT	ADMINISTRATIVE PAYROLL OT	300.98	313.14	325.79	338.95	349.42
25 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
30 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
35 G&A Expense	40-59	920400	SAFETY EXPENSE	Ladder Inspections	-	8,000.00	-	8,000.00	-
40 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
45 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
50 G&A Expense	40-59	920700	CONTINUING EDUCATION	CPR/First Aid/AED Training	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
55 G&A Expense	40-59	920700	CONTINUING EDUCATION	On-Site Safety Training	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
60 G&A Expense	40-59	920700	CONTINUING EDUCATION	National Conferences	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
65 G&A Expense	40-59	920700	CONTINUING EDUCATION	Miscellaneous Area Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
70 G&A Expense	40-59	920700	CONTINUING EDUCATION	TVPPA Safety Certification Program	5,000.00	-	-	-	-
75 G&A Expense	40-59	920910	SOCIAL SECURITY EXPENSE	SOCIAL SECURITY EXPENSE	11,048.82	11,340.37	11,640.61	11,949.81	12,231.21
80 G&A Expense	40-59	926000	UNEMPLOYMENT INSURANCE	UNEMPLOYMENT INSURANCE	281.05	288.46	296.09	303.94	311.09
85 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
90 G&A Expense	40-59	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	27,433.63	27,433.63	27,433.63	27,433.63	27,433.63
95 G&A Expense	40-59	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	570.40	570.40	570.40	570.40	570.40
100 G&A Expense	40-59	926315	Admin Worker's Comp	Workers Comp - Admin	132.35	132.35	132.35	132.35	132.35
105 G&A Expense	40-59	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	20.00	20.00	20.00	20.00	20.00
110 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
115 G&A Expense	40-59	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	38,923.62	41,581.37	42,682.22	43,815.97	44,847.78
120 G&A Expense	40-59	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	31,717.52	31,717.52	31,717.52	31,717.52	31,717.52
125 Operating Revenue					-	-	-	-	-
130 Operating Expense					-	-	-	-	-
135 Gross Contribution					-	-	-	-	-
140 G&A Expense					300,756.43	310,524.26	307,857.60	321,350.31	318,349.11
145 Non-Operating Revenue					-	-	-	-	-
150 Net Income					(300,756.43)	(310,524.26)	(307,857.60)	(321,350.31)	(318,349.11)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Support Services
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 511,579	\$ 534,276	\$ 499,577	\$ 590,576	\$ 614,119	\$ 636,950	\$ 658,618	\$ 678,039
10	Employee Benefits	447,559	333,772	327,371	521,767	533,003	541,379	549,347	556,518
15	Cell Phone	2,982	3,300	3,055	3,300	3,300	3,300	3,300	3,300
20	Continuing Education	1,556	7,000	125	7,000	7,000	7,000	7,000	7,000
25	Employee Activity	289	488	397	130	130	130	130	130
30	Employee Welfare	200	-	-	-	-	-	-	-
35	Administrative	-	-	-	-	-	-	-	-
40	Dues & Subscriptions	769	650	-	750	750	750	750	750
45	Repairs & Maintenance	46,162	67,700	65,842	73,200	73,200	73,200	73,200	73,200
50	Auto & Truck Repair	5,114	4,212	8,958	4,158	4,158	4,158	4,158	4,158
55	Gas & Oil	16,468	20,245	14,954	22,667	22,667	22,667	22,667	22,667
60	Utilities	51,971	56,000	49,832	53,500	53,500	53,500	53,500	53,500
65	Maintenance Tools & Supplies	37,583	43,000	29,733	43,000	43,000	43,000	43,000	43,000
70	General	1,933	1,000	-	1,000	1,000	1,000	1,000	1,000
75	Support Services	1,370	6,000	1,850	6,000	6,000	6,000	6,000	6,000
80	Inventory Adjustments	26,634	80,000	12,000	40,000	40,000	40,000	40,000	40,000
85	Cost of Sales Clearing	118	-	5	-	-	-	-	-
90	Freight	58,055	65,000	64,518	65,000	65,000	65,000	65,000	65,000
95	Safety	56,707	7,000	12,787	7,000	7,000	7,000	7,000	7,000
100	Interdepartment Services	11,327	-	20,901	-	-	-	-	-
105	Office Supplies	19,619	22,000	15,543	22,000	22,000	22,000	22,000	22,000
110	Software	-	-	864	-	-	-	-	-
115	Publishing	28	-	-	-	-	-	-	-
120	TOTAL GENERAL & ADMIN EXPENSES	1,298,025	1,251,642	1,128,313	1,461,047	1,495,827	1,527,034	1,556,670	1,583,262
	OTHER REVENUE								
125	Material Sales	-	-	8	-	-	-	-	-
130	Gain/(Loss) on Sale - Fixed Assets	5,510	-	4,845	-	-	-	-	-
135	Miscellaneous Income	1,354	-	5,204	-	-	-	-	-
140	TOTAL OTHER REVENUE	6,864	-	10,057	-	-	-	-	-
145	TOTAL SUPPORT SERVICES	\$ 1,291,161	\$ 1,251,642	\$ 1,118,256	\$ 1,461,047	\$ 1,495,827	\$ 1,527,034	\$ 1,556,670	\$ 1,583,262
	Administrative Overhead Allocation								
41.79%	Electric	539,576	523,061	467,319	610,572	625,106	638,147	650,532	661,645
27.17%	Water	350,808	340,071	303,830	396,967	406,416	414,895	422,947	430,172
31.04%	Cable	400,776	388,510	347,107	453,509	464,305	473,991	483,190	491,444
	Total	\$ 1,291,161	\$ 1,251,642	\$ 1,118,256	\$ 1,461,047	\$ 1,495,827	\$ 1,527,034	\$ 1,556,670	\$ 1,583,262



Frankfort Plant Board
Capital Budget - Support Services
FY 2022 - 2026

Line	Project Description	Division	FY 21 - 22	FY 22 - 23	FY 23 - 24	FY 24 - 25	FY 25 - 26
			Total	Total	Total	Total	Total
5	Security	Sup Svc	24,000.00	24,000.00	24,000.00	24,000.00	24,000.00
10	Office Furniture	Sup Svc	9,000.00	-	-	-	-
15	Equipment Purchases	Sup Svc	35,000.00	-	-	-	-
20	Service Center Warehouse Lot Improvements	Sup Svc	25,000.00	-	-	-	-
25	Service Center Office Improvements	Sup Svc	20,000.00	-	-	-	-
30	T-505 Zero Turn Mower 2013	Sup Svc	-	13,000.00	-	-	-
35	T-531 Walk Behind Mower 2014	Sup Svc	-	9,000.00	-	-	-
40	T-421 Small Forklift 2007	Sup Svc	-	-	25,000.00	-	-
45	T-474 4x4 Tractor 2011	Sup Svc	-	-	-	75,000.00	-
50	T-475 Bush Hog 2011	Sup Svc	-	-	-	18,000.00	-
55	Total		113,000.00	46,000.00	49,000.00	117,000.00	24,000.00



Frankfort Electric Water Plant Board
Line Item Detail - 4060 Support Services
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	400.00	400.00	400.00	400.00	400.00
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	920400	SAFETY EXPENSE	Safety Expense - PPE	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
30 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
35 G&A Expense	40-60	920700	CONTINUING EDUCATION	Vegetation Management	500.00	500.00	500.00	500.00	500.00
40 G&A Expense	40-60	920700	CONTINUING EDUCATION	Training for Public Procurement	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
45 G&A Expense	40-60	920700	CONTINUING EDUCATION	Inventory Management	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
50 G&A Expense	40-60	920700	CONTINUING EDUCATION	Buildings & Grounds Maintenance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
55 G&A Expense	40-60	920910	SOCIAL SECURITY EXPENSE	ER Social Security	45,179.05	46,980.09	48,726.66	50,384.26	51,869.98
60 G&A Expense	40-60	926000	UNEMPLOYMENT INSURANCE	Unemployment Insurance	1,128.05	1,173.02	1,216.64	1,258.06	1,295.16
65 G&A Expense	40-60	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	178,318.58	178,318.58	178,318.58	178,318.58	178,318.58
70 G&A Expense	40-60	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	2,106.47	2,106.47	2,106.47	2,106.47	2,106.47
75 G&A Expense	40-60	926315	Admin Worker's Comp	Workers Comp - Admin	3,940.93	3,940.93	3,940.93	3,940.93	3,940.93
80 G&A Expense	40-60	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	130.00	130.00	130.00	130.00	130.00
85 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
90 G&A Expense	40-60	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	155,273.80	168,215.33	174,619.41	180,697.29	186,144.92
95 G&A Expense	40-60	926600	OTHER CO PAID PENSION EXPENSES	401a Match	3,464.64	3,637.87	3,819.77	4,017.75	4,211.29
100 G&A Expense	40-60	926600	OTHER CO PAID PENSION EXPENSES	KRS Sick Time for Retirees	3,724.32	-	-	-	-
105 G&A Expense	40-60	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	117,131.00	117,131.00	117,131.00	117,131.00	117,131.00
110 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
115 G&A Expense	40-60	930110	REPAIR & MAINTENANCE EXPENSE	Service Center Generator	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
120 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
125 G&A Expense	40-60	930110	REPAIR & MAINTENANCE EXPENSE	Plumbing, Electric, Security, & General	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
130 G&A Expense	40-60	930110	REPAIR & MAINTENANCE EXPENSE	Windows, Garage Doors, Fencing, Gates	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
135 G&A Expense	40-60	930110	REPAIR & MAINTENANCE EXPENSE	Copier Fees - Service Center, GM Office, HR/Finance Office	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
140 G&A Expense	40-60	930110	REPAIR & MAINTENANCE EXPENSE	Pest Control - Service Center	1,550.00	1,550.00	1,550.00	1,550.00	1,550.00
145 G&A Expense	40-60	930110	REPAIR & MAINTENANCE EXPENSE	Garbage Pickup	13,650.00	13,650.00	13,650.00	13,650.00	13,650.00
150 G&A Expense	40-60	930110	REPAIR & MAINTENANCE EXPENSE	HVAC Maintenance & Repairs - Service Center	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
155 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
160 G&A Expense	40-60	930130	MAINTENANCE SUPPLIES	Maintenance Supplies - Custodial Supplies	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
165 G&A Expense	40-60	930130	MAINTENANCE SUPPLIES	Maintenance Supplies - Building Maintenance	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
170 G&A Expense	40-60	930130	MAINTENANCE SUPPLIES	Maintenance Supplies - Textiles	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
175 G&A Expense	40-60	930300	UTILITIES	FPB Utilities	43,000.00	43,000.00	43,000.00	43,000.00	43,000.00
180 G&A Expense	40-60	930300	UTILITIES	Columbia Gas	10,500.00	10,500.00	10,500.00	10,500.00	10,500.00
185 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
190 G&A Expense	40-60	932120	SUPPORT SERVICES PAYROLL	Payroll	578,486.92	601,549.05	623,918.95	645,156.56	664,183.71
195 G&A Expense	40-60	932121	SUPPORT SERVICE PAYROLL DT	Payroll	12,088.90	12,569.82	13,030.87	13,461.28	13,855.29
200 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
205 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
210 G&A Expense	40-60	932200	AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	4,158.00	4,158.00	4,158.00	4,158.00	4,158.00
215 G&A Expense	40-60	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	22,666.50	22,666.50	22,666.50	22,666.50	22,666.50
220 Operating Revenue					-	-	-	-	-
225 Operating Expense					-	-	-	-	-
230 Gross Contribution					-	-	-	-	-
235 G&A Expense					1,461,047.16	1,495,826.67	1,527,033.78	1,556,669.68	1,583,261.83
240 Non-Operating Revenue					-	-	-	-	-
245 Net Income					(1,461,047.16)	(1,495,826.67)	(1,527,033.78)	(1,556,669.68)	(1,583,261.83)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Network Operations Center
For the Fiscal Years Ending 2022 - 2026

Line		FY 19 -20 Actual	FY 20 - 21 Budget	FY 20 - 21 Estimated	FY 21 - 22 Plan	FY 22 - 23 Plan	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 556,268	\$ 575,129	\$ 569,104	\$ 632,525	\$ 648,904	\$ 667,278	\$ 686,283	\$ 705,467
10	Employee Benefits	450,354	308,487	310,820	467,765	480,577	487,203	494,057	500,977
15	Cell Phone	3,867	4,000	5,324	5,600	5,600	5,600	5,600	5,600
20	Continuing Education	299	1,000	-	1,000	1,000	1,000	1,000	1,000
25	Employee Activity	206	175	323	228	110	110	110	110
30	Employee Welfare	200	-	-	-	-	-	-	-
35	Administrative	1,012	-	1,121	-	-	-	-	-
40	Repairs & Maintenance	14,231	15,000	13,982	15,000	15,000	15,000	15,000	15,000
45	Auto & Truck Repair	-	-	488	-	-	-	-	-
50	Gas & Oil	2,131	3,064	-	3,467	3,467	3,467	3,467	3,467
55	Utilities	12,902	12,700	15,293	15,700	15,700	15,700	15,700	15,700
60	Maintenance Tools & Supplies	458	-	137	-	-	-	-	-
65	General	315	-	-	-	-	-	-	-
70	Support Services	1,725	-	2,092	-	-	-	-	-
75	Software Services	4,400	1,700	-	1,700	1,700	1,700	1,700	1,700
80	Computer Expense	-	-	-	-	-	-	-	-
85	Other Services	34,259	29,000	29,386	29,000	29,000	29,000	29,000	29,000
90	Office Supplies	1,841	2,500	272	2,500	2,500	2,500	2,500	2,500
95	Safety	-	-	244	-	-	-	-	-
100	Freight	-	-	15	-	-	-	-	-
105	Cost of Sales Clearing	-	-	4	-	-	-	-	-
110	Customer Records & Collections	-	-	-	-	-	-	-	-
115	TOTAL GENERAL & ADMIN EXPENSES	1,084,469	952,756	948,604	1,174,486	1,203,558	1,228,558	1,254,417	1,280,522
	OTHER REVENUE								
120	Miscellaneous Income	-	-	-	-	-	-	-	-
125	TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-
130	TOTAL SUPPORT SERVICES	\$ 1,084,469	\$ 952,756	\$ 948,604	\$ 1,174,486	\$ 1,203,558	\$ 1,228,558	\$ 1,254,417	\$ 1,280,522
	Administrative Overhead Allocation								
	37.39% Electric	405,483	356,235	354,683	439,140	450,010	459,358	469,027	478,787
	17.74% Water	192,385	169,019	168,282	208,354	213,511	217,946	222,534	227,165
	44.87% Cable	486,601	427,501	425,639	526,992	540,036	551,254	562,857	574,570
	Total	\$ 1,084,469	\$ 952,756	\$ 948,604	\$ 1,174,486	\$ 1,203,558	\$ 1,228,558	\$ 1,254,417	\$ 1,280,522



Frankfort Electric Water Plant Board
Line Item Detail - 4061 NOC
FY 2022 - 2026

Category	Entity	G/L Account	G/L Account Description	Description	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
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	905400	SOFTWARE SERVICES	TestGenius Pre-employment software	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
15 G&A Expense	40-61	905400	SOFTWARE SERVICES	OneCall Now Mass Notification SystemTestGenius Pre-employment software	500.00	500.00	500.00	500.00	500.00
20 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
25 G&A Expense	40-61	920101	ADMINISTRATIVE PAYROLL OT	ADMINISTRATIVE PAYROLL OT	87,301.41	89,674.02	92,367.16	95,157.16	97,970.10
30 G&A Expense	40-61	920700	CONTINUING EDUCATION	CONTINUING EDUCATION	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
35 G&A Expense	40-61	920910	SOCIAL SECURITY EXPENSE	SOCIAL SECURITY EXPENSE	48,388.16	49,641.12	51,046.78	52,500.65	53,968.24
40 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
45 G&A Expense	40-61	923700	OTHER SERVICES	locates	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
50 G&A Expense	40-61	926000	UNEMPLOYMENT INSURANCE	UNEMPLOYMENT INSURANCE	1,063.19	1,090.50	1,121.08	1,152.70	1,184.62
55 G&A Expense	40-61	926300	EMPLOYEE INSURANCE	Health Insurance - Admin	137,168.14	137,168.14	137,168.14	137,168.14	137,168.14
60 G&A Expense	40-61	926310	EMPLOYEE LIFE INSURANCE	LIFE INSURANCE - ADMIN	1,912.63	1,912.63	1,912.63	1,912.63	1,912.63
65 G&A Expense	40-61	926315	Admin Worker's Comp	Workers Comp - Admin	1,083.28	1,083.28	1,083.28	1,083.28	1,083.28
70 G&A Expense	40-61	926450	EMPLOYEE ACTIVITY EXPENSE	Service Awards	118.00	-	-	-	-
75 G&A Expense	40-61	926450	EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	110.00	110.00	110.00	110.00	110.00
80 G&A Expense	40-61	926460	UNIFORM EXPENSE	Uniform Expense	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
85 G&A Expense	40-61	926500	COMPANY CONTRIBUTION TO EMP PE	KRS Pension Match	169,114.95	180,611.81	185,765.89	191,096.75	196,477.91
90 G&A Expense	40-61	926600	OTHER CO PAID PENSION EXPENSES	401a Match	682.50	716.63	752.46	790.08	829.58
95 G&A Expense	40-61	927000	CERS Pension Expense	KRS - YE Unfunded Liability Expense	106,352.47	106,352.47	106,352.47	106,352.47	106,352.47
100 G&A Expense	40-61	930110	REPAIR & MAINTENANCE EXPENSE	Annual 2-Way Radio Service Agreement	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
105 G&A Expense	40-61	930110	REPAIR & MAINTENANCE EXPENSE	Locator marking Paint/Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
110 G&A Expense	40-61	930110	REPAIR & MAINTENANCE EXPENSE	General Maintenance SuppliesLocator marking Paint/Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
115 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
120 G&A Expense	40-61	932220	AUTO & TRUCK GAS & OIL	Fuel, Oil, & Antifreeze	3,467.50	3,467.50	3,467.50	3,467.50	3,467.50
125 G&A Expense	40-61	970100	DIVISION ADMIN PAYROLL		545,223.53	559,229.55	574,911.04	591,125.88	607,497.10
130 Operating Revenue					-	-	-	-	-
135 Operating Expense					-	-	-	-	-
140 Gross Contribution					-	-	-	-	-
145 G&A Expense					1,174,485.75	1,203,557.65	1,228,558.43	1,254,417.24	1,280,521.57
150 Non-Operating Revenue					-	-	-	-	-
155 Net Income					(1,174,485.75)	(1,203,557.65)	(1,228,558.43)	(1,254,417.24)	(1,280,521.57)