



FRANKFORT PLANT BOARD
ELECTRIC-WATER-TELECOM
www.fpb.cc

BUDGET AND FINANCIAL PLAN

FISCAL YEARS BEGINNING 2024-2028



Supporting the community for 80 years.





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Board of Directors

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

Management Team

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

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

Mission Statement

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



Introduction

The Frankfort Plant Board (FPB) is a diversified municipal utility that provides electric, water, digital cable television, security, local and long distance phone services, high-speed internet and dark fiber services. This one year budget (FY 2024) and long-range plan (FY 2025-2028) covers a five-year period beginning July 1, 2023 (year 1) and ending June 30, 2028 (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 2024 budget and long-range financial plan will help ensure the continued success and financial soundness of operations.

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

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

Executive Summary

The Frankfort Plant Board's 2024 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 2024 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 2024 - 2028

Employee Benefits Assumptions					
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
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	5% COLA	2% July & Jan	2% July & Jan	2% July & Jan	2% July & Jan
Wage Increase - Above Grade Midpoint (Eff July 1)	5% COLA	2% COLA	2% COLA	2% COLA	2% COLA
Health Insurance (including dental and vision)	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
Life Insurance	\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500
Pension - KRS CERS % of Gross Wages	23.34%	23.34%	23.34%	23.34%	23.34%
Pension - KRS CERS	\$ 4,465,926	\$ 4,604,462	\$ 4,742,388	\$ 4,876,614	\$ 4,994,209
Pension - KRS Unfunded Liability	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Pension - 401a Match	\$ 67,700	\$ 67,700	\$ 67,700	\$ 67,700	\$ 67,700
Social Security/Medicare (7.65% of Applicable Wages)	\$ 1,294,073	\$ 1,319,726	\$ 1,357,662	\$ 1,394,442	\$ 1,426,330

Electric Division Assumptions					
Wholesale Power Cost - KYMEA	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Wholesale Power Cost - KYMEA	\$ 50,307,105	\$ 51,147,234	\$ 52,236,670	\$ 54,158,979	\$ 55,242,159
SEPA (Income)/Expense	\$ (1,458,791)	\$ (1,458,791)	\$ (1,458,791)	\$ (1,458,791)	\$ (1,458,791)
kWh Wholesale Energy Purchased by FPB	661,796,268	661,796,268	661,796,268	661,796,268	661,796,268
KW Generation (Demand) Purchased by FPB	1,332,287	1,332,287	1,332,287	1,332,287	1,332,287
KW Transmission Purchased by FPB	1,351,349	1,351,349	1,351,349	1,351,349	1,351,349
Demand Charge - kW times Monthly Billing Demand	\$ 12.250				
Energy Charge - kWh time Monthly Energy Requirement	\$ 0.037500	Estimated	Estimated	Estimated	Estimated
LGE/KU Transmission Charge - kW times Monthly Transmission Billing Demand	\$ 4.1713	average increase	average increase	average increase	average increase
MISO Transmission Charge - kW times Monthly Billing Demand	\$ 2.5000	of 1.67%	of 2.13%	of 3.68%	of 2.00%
FPB Electric Rates	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
kWh Energy Sold to FPB Customers	637,417,906	637,417,906	637,417,906	637,417,906	637,417,906
Residential Service Class (Rate 10) Customer Charge	\$ 15.50	\$ 19.00	\$ 19.00	\$ 19.00	\$ 19.00
Residential Service Class (Rate 10) Energy Charge (kWh)	\$ 0.09629	\$ 0.09946	\$ 0.09946	\$ 0.09946	\$ 0.09946
General (Commercial) Service Class (Rate 15&18) Customer Charge	\$ 24.00	\$ 29.70	\$ 29.70	\$ 29.70	\$ 29.70
General (Commercial) Service Class (Rate 15&18) Energy Charge (kWh)	\$ 0.09665	\$ 0.09665	\$ 0.09665	\$ 0.09665	\$ 0.09665
General Service w/Demand Class (Rate ??) Customer Charge	\$ 75.00	\$ 105.20	\$ 105.20	\$ 105.20	\$ 105.20
General Service w/Demand Class (Rate ??) Energy Charge (kWh)	\$ 0.07403	\$ 0.07403	\$ 0.07403	\$ 0.07403	\$ 0.07403
General Service w/Demand Class (Rate ??) Demand Charge (kW)	\$ 7.50	\$ 8.00	\$ 8.00	\$ 8.00	\$ 8.00
Large Power Class (Rate 20) Customer Charge	\$ 150.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00
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)	\$ 12.75	\$ 13.40	\$ 13.40	\$ 13.40	\$ 13.40
Large Power Class with High Load Factor (Rate 21) Customer Charge	\$ 250.00	\$ 260.00	\$ 260.00	\$ 260.00	\$ 260.00
Large Power Class with High Load Factor (Rate 21) Energy Charge (kWh)	\$ 0.04408	\$ 0.04360	\$ 0.04360	\$ 0.04360	\$ 0.04360
Large Power Class with High Load Factor (Rate 21) Demand Charge (kW)	\$ 17.00	\$ 18.00	\$ 18.00	\$ 18.00	\$ 18.00
Municipal (Rate 2&19) Customer Charge	\$ 21.50	\$ 24.50	\$ 24.50	\$ 24.50	\$ 24.50
Municipal (Rate 2&19) Energy Charge (kWh)	\$ 0.09383	\$ 0.09848	\$ 0.09848	\$ 0.09848	\$ 0.09848
Municipal Street & Traffic Signal Lights (Rate 1) Customer Charge	\$ 19.61	\$ 20.80	\$ 20.80	\$ 20.80	\$ 20.80
Municipal Street & Traffic Signal Lights (Rate 1) Energy Charge (kWh)	\$ 0.09926	\$ 0.10521	\$ 0.10521	\$ 0.10521	\$ 0.10521
Additional Revenue Required	\$ -	\$ -	\$ 1,089,436	\$ 3,011,745	\$ 4,094,925

Water Division Assumptions					
FPB Water Rates	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Gallons Sold - All Customer Classes	2,372,101,930	2,372,101,930	2,372,101,930	2,372,101,930	2,372,101,930
Customer Service Charge - 5/8" Meter	\$ 10.28	\$ 10.91	\$ 11.55	\$ 11.55	\$ 11.55
Customer Service Charge - 3/4" Meter	\$ 16.03	\$ 16.35	\$ 17.30	\$ 17.30	\$ 17.30
Customer Service Charge - 1" Meter	\$ 26.77	\$ 27.30	\$ 28.90	\$ 28.90	\$ 28.90
Customer Service Charge - 1 1/2" Meter	\$ 53.53	\$ 54.60	\$ 57.80	\$ 57.80	\$ 57.80
Customer Service Charge - 2" Meter	\$ 85.60	\$ 87.30	\$ 92.40	\$ 92.40	\$ 92.40
Customer Service Charge - 3" Meter	\$ 160.53	\$ 163.73	\$ 173.30	\$ 173.30	\$ 173.30
Customer Service Charge - 4" Meter	\$ 267.53	\$ 272.85	\$ 288.80	\$ 288.80	\$ 288.80
Customer Service Charge - 6" Meter	\$ 535.00	\$ 545.63	\$ 577.50	\$ 577.50	\$ 577.50
Customer Service Charge - 8" Meter	\$ 856.00	\$ 873.00	\$ 924.00	\$ 924.00	\$ 924.00
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	\$ 3.33	\$ 3.41	\$ 3.49	\$ 3.49	\$ 3.49
Consumption Charge Per Thousand Gallons - Industrial County	\$ 3.33	\$ 3.41	\$ 3.49	\$ 3.49	\$ 3.49
Additional Revenue Required	\$ -	\$ -	\$ -	\$ 447,711	\$ 911,091



Frankfort Plant Board
Budget Assumptions
FY 2024 - 2028

Telecom Division Assumptions						
FPB Telecom Rates	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	
Residential Nextband Internet - 1000 Mbps	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00
Residential Nextband Internet - 500 Mbps	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
Residential High-Speed Internet – ELITE (250 Mbps)	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00
Residential High-Speed Internet – ULTRA (100 Mbps)	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00	\$ 68.00
Residential High-Speed Internet – PREMIUM (50 Mbps)	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00
Residential High-Speed Internet – STANDARD (25 Mbps)	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00	\$ 44.00
Business Nextband Internet - 1000 Mbps	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00
Business Nextband Internet - 500 Mbps	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Business High-Speed Internet – ELITE (250 Mbps)	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00	\$ 172.00
Business High-Speed Internet – ULTRA (100 Mbps)	\$ 142.00	\$ 142.00	\$ 142.00	\$ 142.00	\$ 142.00	\$ 142.00
Business High-Speed Internet – PREMIUM (50 Mbps)	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00
Business High-Speed Internet – STANDARD (25 Mbps)	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00	\$ 82.00
Limited Cable Rate	\$ 12.79	\$ 12.79	\$ 12.79	\$ 12.79	\$ 12.79	\$ 12.79
Classic Cable Rate (Effective March 1)	\$ 76.60	\$ 80.61	\$ 85.35	\$ 94.49	\$ 99.31	\$ 99.31
Preferred Cable Rate (Effective March 1)	\$ 87.10	\$ 92.11	\$ 97.85	\$ 106.99	\$ 113.06	\$ 113.06
Cable Retransmission Surcharge (Effective January 1)	\$ 27.25	\$ 29.40	\$ 32.30	\$ 35.54	\$ 39.03	\$ 39.03
Cable Digital Gateway Fee	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40	\$ 2.40
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	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00	\$ 15.00
Starz/Encore Rate (Effective March 1)	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00	\$ 9.00
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 2024 - 2028

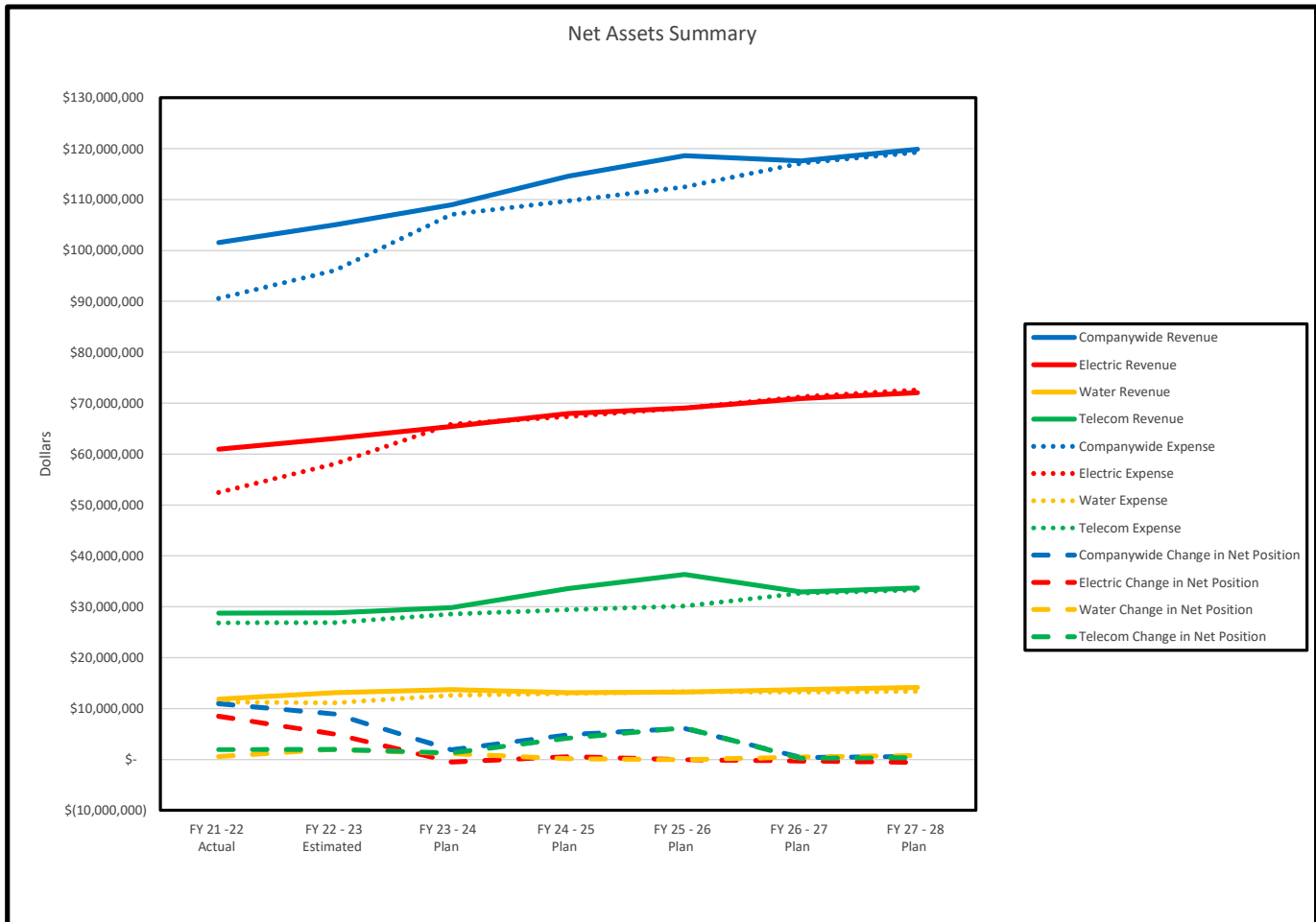
Line	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
10 Operating Revenues	\$ 105,438,456	\$ 108,982,593	\$ 110,724,858	\$ 115,902,485	\$ 118,233,389
15 Other Revenues	3,502,004	5,584,589	7,856,852	1,626,444	1,625,724
20 Total Revenues	108,940,460	114,567,182	118,581,711	117,528,929	119,859,114
25 Division Expenses	(76,680,193)	(77,811,746)	(79,109,815)	(82,989,386)	(84,476,920)
30 Division Admin Expenses	(16,710,430)	(18,175,345)	(19,386,818)	(19,938,445)	(20,494,617)
35 Gross Margin	15,549,837	18,580,092	20,085,077	14,601,098	14,887,576
Administrative Overhead					
40 General	(1,708,168)	(1,731,781)	(1,726,940)	(1,749,125)	(1,682,051)
45 Administration	(2,283,854)	(2,234,801)	(2,267,469)	(2,297,400)	(2,328,582)
50 Board of Directors	(97,206)	(97,206)	(97,206)	(97,206)	(97,206)
55 Customer Service	(2,108,747)	(2,161,923)	(2,208,979)	(2,267,324)	(2,284,789)
60 Finance	(734,546)	(748,267)	(759,073)	(768,767)	(780,174)
65 Fleet Services	(649,399)	(662,492)	(691,399)	(708,293)	(719,396)
70 Human Resources	(610,222)	(537,785)	(549,219)	(560,246)	(564,139)
75 Information Technology	(2,271,697)	(2,301,115)	(2,334,607)	(2,367,139)	(2,400,066)
80 Safety	(296,645)	(314,144)	(313,204)	(331,586)	(328,899)
85 Support Services	(1,501,253)	(1,526,704)	(1,557,691)	(1,579,886)	(1,600,953)
90 Network Operations Center	(1,400,524)	(1,426,954)	(1,459,215)	(1,490,311)	(1,516,141)
95 Total Administrative Overhead	(13,662,262)	(13,743,171)	(13,965,003)	(14,217,283)	(14,302,396)
100 Change in Net Position	1,887,575	4,836,921	6,120,075	383,815	585,180
105 Plus: Non-Cash Items					
110 Depreciation/Amortization Expense	8,642,815	10,167,772	10,905,764	11,614,073	11,931,759
115 KRS Pension Liability	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
120 Plus: Estimated Debt Funding					
125 Interdivision Loan for AMI	-	-	-	-	-
130 Interdivision Loan for NextBand	-	-	-	-	-
135 NextBand (External Loan)	-	3,000,000	3,000,000	3,000,000	3,000,000
140 Less: Principal Repayment on Debt					
145 Revenue Bonds, Series 2013	(440,000)	-	-	-	-
150 FSN - Third Lien Loan, Headend	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
155 NextBand (External Loan)	-	-	(149,823)	(305,640)	(467,688)
160 Plus: Principal Repayment Received					
165 Interdivision Loan for Reservoir	-	-	-	-	-
170 Interdivision Loan for AMI	-	-	-	-	-
175 Interdivision Loan for NextBand	-	-	-	-	-
180 Interdivision Loan for KIA loan prepayment	-	-	-	-	-
185 Interdivision Loan for 2015A Bond prepayment	-	-	-	-	-
190 Total Cash Funding Current Year	11,340,390	19,254,693	21,126,016	15,942,249	16,299,251
195 Cash Balance Beginning of Year	30,969,543	19,808,629	19,829,134	18,640,396	22,360,658
200 Cash Available For Capital Additions	42,309,933	39,063,322	40,955,149	34,582,645	38,659,909
205 Division Estimated Capital Additions	21,594,172	18,880,188	21,756,753	11,913,987	11,777,143
210 Cash Available for General Capital Additions	20,715,761	20,183,134	19,198,396	22,668,658	26,882,766
215 General Capital Additions	125,000	-	-	-	-
220 Customer Service Capital Additions	30,000	-	-	-	-
225 Finance Capital Additions	-	-	250,000	-	-
230 Information Technology Capital Additions	175,000	175,000	175,000	175,000	175,000
235 Safety Capital Additions	54,000	5,000	5,000	5,000	5,000
240 Support Services Capital Additions	236,432	64,000	64,000	64,000	64,000
245 NOC Capital Additions	286,700	110,000	64,000	64,000	46,000
250 Total General Capital Additions	907,132	354,000	558,000	308,000	290,000
255 End of Year Estimated Cash Reserve Balance	\$ 19,808,629	\$ 19,829,134	\$ 18,640,396	\$ 22,360,658	\$ 26,592,766
260 Cash Reserve Level - 30 Days plus restricted reserve	\$ 8,034,172	\$ 8,130,207	\$ 8,296,323	\$ 8,627,587	\$ 8,778,515
265 Cash Reserve Level - 90 Days plus restricted reserve	\$ 20,996,891	\$ 21,266,956	\$ 21,717,450	\$ 22,657,170	\$ 23,095,999
270 Cash Reserve Level - 120 Days plus restricted reserve	\$ 32,136,690	\$ 32,520,830	\$ 33,185,291	\$ 34,510,347	\$ 35,114,058
275 Cash Reserve Level - 180 Days plus restricted reserve	\$ 48,205,035	\$ 48,781,245	\$ 49,777,936	\$ 51,765,520	\$ 52,671,087



Frankfort Plant Board 5 Year Budget Comparison

Companywide Statements of Revenues, Expenses, and Changes in Net Position - Summary
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 - 22 Actual	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
COMPANYWIDE								
10	Revenues	\$ 101,507,887	\$ 104,996,062	\$ 108,940,460	\$ 114,567,182	\$ 118,581,711	\$ 117,528,929	\$ 119,859,114
15	Expenses	90,557,009	96,073,264	107,052,884	109,730,261	112,461,636	117,145,114	119,273,933
20	Change in Net Position	\$ 10,950,878	\$ 8,922,798	\$ 1,887,575	\$ 4,836,921	\$ 6,120,075	\$ 383,815	\$ 585,180
ELECTRIC								
25	Revenues	\$ 60,921,466	\$ 63,043,587	\$ 65,375,444	\$ 67,920,360	\$ 69,009,453	\$ 70,931,234	\$ 72,013,694
30	Expenses	52,436,615	58,088,979	65,877,122	67,365,323	69,040,593	71,244,359	72,599,981
35	Change in Net Position	\$ 8,484,851	\$ 4,954,609	\$ (501,679)	\$ 555,037	\$ (31,140)	\$ (313,125)	\$ (586,286)
WATER								
40	Revenues	\$ 11,833,034	\$ 13,105,565	\$ 13,729,609	\$ 13,086,454	\$ 13,259,274	\$ 13,706,985	\$ 14,170,366
45	Expenses	11,288,362	11,107,751	12,612,156	12,962,173	13,317,585	13,223,551	13,377,118
50	Change in Net Position	\$ 544,672	\$ 1,997,815	\$ 1,117,454	\$ 124,281	\$ (58,311)	\$ 483,434	\$ 793,248
TELECOM								
55	Revenues	\$ 28,753,387	\$ 28,846,909	\$ 29,835,406	\$ 33,560,367	\$ 36,312,983	\$ 32,890,710	\$ 33,675,054
60	Expenses	26,832,032	26,876,535	28,563,606	29,402,765	30,103,458	32,677,205	33,296,835
65	Change in Net Position	\$ 1,921,355	\$ 1,970,374	\$ 1,271,800	\$ 4,157,603	\$ 6,209,525	\$ 213,505	\$ 378,219





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 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
OPERATING REVENUES									
5	Electric	\$ 59,531,435	\$ 60,389,028	\$ 62,545,079	\$ 64,435,153	\$ 66,948,545	\$ 68,037,981	\$ 69,960,290	\$ 71,043,470
10	Water	11,576,665	11,634,878	12,678,035	12,632,239	12,775,954	12,948,774	13,396,485	13,859,866
15	Telecom	28,464,106	29,333,172	28,510,192	28,371,063	29,258,094	29,738,103	32,545,710	33,330,054
20	TOTAL OPERATING REVENUES	99,572,206	101,357,077	103,733,305	105,438,456	108,982,593	110,724,858	115,902,485	118,233,389
OPERATING EXPENSES									
25	Payroll	6,050,907	6,613,472	6,313,425	6,752,454	7,296,894	7,761,450	7,964,839	8,285,405
30	Employee Benefits	5,073,303	4,724,243	4,758,059	4,611,106	4,695,917	4,783,922	4,873,247	4,956,590
35	Electric	40,059,715	42,303,343	44,042,680	50,344,838	51,149,967	52,239,403	54,161,712	55,244,892
40	Water	1,431,177	2,014,200	1,817,296	2,380,800	2,203,800	2,198,800	2,198,800	2,198,800
45	Telecom	12,174,623	12,348,799	12,498,125	12,590,995	12,465,168	12,126,240	13,790,788	13,791,233
50	TOTAL OPERATING EXPENSES	64,789,725	68,004,057	69,429,587	76,680,193	77,811,746	79,109,815	82,989,386	84,476,920
55	GROSS CONTRIBUTION	34,782,481	33,353,020	34,303,719	28,758,263	31,170,847	31,615,043	32,913,099	33,756,469
GENERAL & ADMIN EXPENSES									
60	Payroll	7,144,375	7,770,648	7,085,971	8,780,404	8,963,972	9,229,763	9,478,175	9,680,983
65	Employee Benefits	4,491,533	7,112,283	5,288,805	6,762,629	6,670,371	6,758,228	6,839,910	6,906,049
70	Electric	2,456,848	2,881,253	2,424,963	3,118,900	3,544,780	3,667,127	3,730,700	3,743,550
75	Water	2,277,354	2,570,676	2,330,886	2,693,327	3,016,744	3,207,583	2,924,307	2,949,804
80	Telecom	3,827,087	4,406,476	4,014,359	4,583,878	5,344,795	6,124,535	6,786,237	7,200,453
85	General Corporate	2,213,755	2,497,808	2,535,348	2,565,199	2,588,811	2,583,971	2,606,155	2,539,081
90	Administration	570,243	546,217	516,456	507,193	502,224	502,595	502,224	502,474
95	Board	5,246	14,100	5,595	16,750	16,750	16,750	16,750	16,750
100	Customer Service	210,486	550,102	449,242	569,860	569,860	569,860	569,860	569,860
105	Finance	54,140	68,300	54,487	68,400	71,950	72,050	71,950	72,050
110	Fleet Services	127,014	82,010	148,424	77,360	73,360	73,360	73,360	73,360
115	Human Resources	71,190	106,414	51,422	215,025	135,025	135,025	135,025	131,525
120	Information Technology	486,231	679,210	673,043	679,230	679,230	679,230	679,230	679,230
125	Meter Reading	49,746	52,178	51,509	-	-	-	-	-
130	Safety	21,540	55,224	37,720	62,270	69,377	60,477	70,577	60,577
135	Support Services	456,986	439,194	382,724	463,424	463,424	463,424	463,424	463,424
140	Network Operations Center	1,154,138	1,300,961	1,291,254	87,160	86,160	86,160	86,160	86,160
145	TOTAL GENERAL & ADMIN EXPENSES	25,617,914	31,133,056	27,342,211	31,251,008	32,796,833	34,230,138	35,034,045	35,675,330
OTHER REVENUE									
150	Electric	1,390,030	1,090,343	498,508	940,291	971,815	971,472	970,944	970,224
155	Water	256,369	295,080	427,531	1,097,370	310,500	310,500	310,500	310,500
160	Telecom	289,281	3,785,000	336,717	1,464,343	4,302,274	6,574,880	345,000	345,000
165	General Corporate	315,817	259,350	643,259	873,700	873,700	873,700	873,700	873,700
170	Administration	(467,154)	4,617	5,255	4,617	4,617	4,617	4,617	4,617
175	Customer Service	777	-	645	-	-	-	-	-
180	Finance	-	-	-	-	-	-	-	-
185	Fleet Services	37	-	724	-	-	-	-	-
190	IT	6	-	1,636	-	-	-	-	-
195	Meter Reading	-	-	22,478	-	-	-	-	-
200	Safety	-	-	-	-	-	-	-	-
205	Support Services	1,107	-	24,536	-	-	-	-	-
210	Network Operations Center	40	-	-	-	-	-	-	-
215	TOTAL OTHER REVENUE	1,786,311	5,434,390	1,961,290	4,380,321	6,462,906	8,735,169	2,504,761	2,504,041
220	NET CONTRIBUTION	\$ 10,950,878	\$ 7,654,355	\$ 8,922,798	\$ 1,887,575	\$ 4,836,921	\$ 6,120,075	\$ 383,815	\$ 585,180



Frankfort Plant Board
5 Year Budget Comparison
Companywide Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 - 22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
OPERATING REVENUES									
5	Electric	\$ 59,531,435	\$ 60,389,028	\$ 62,545,079	\$ 64,435,153	\$ 66,948,545	\$ 68,037,981	\$ 69,960,290	\$ 71,043,470
10	Water	11,576,665	11,634,878	12,678,035	12,632,239	12,775,954	12,948,774	13,396,485	13,859,866
15	Telecom	28,464,106	29,333,172	28,510,192	28,371,063	29,258,094	29,738,103	32,545,710	33,330,054
20	TOTAL OPERATING REVENUES	99,572,206	101,357,077	103,733,305	105,438,456	108,982,593	110,724,858	115,902,485	118,233,389
OPERATING EXPENSES									
25	Payroll	6,050,907	6,613,472	6,313,425	6,752,454	7,296,894	7,761,450	7,964,839	8,285,405
30	Employee Benefits	5,073,303	4,724,243	4,758,059	4,611,106	4,695,917	4,783,922	4,873,247	4,956,590
35	Electric	40,059,715	42,303,343	44,042,680	50,344,838	51,149,967	52,239,403	54,161,712	55,244,892
40	Water	1,431,177	2,014,200	1,817,296	2,380,800	2,203,800	2,198,800	2,198,800	2,198,800
45	Telecom	12,174,623	12,348,799	12,498,125	12,590,995	12,465,168	12,126,240	13,790,788	13,791,233
50	TOTAL OPERATING EXPENSES	64,789,725	68,004,057	69,429,587	76,680,193	77,811,746	79,109,815	82,989,386	84,476,920
55	GROSS CONTRIBUTION	34,782,481	33,353,020	34,303,719	28,758,263	31,170,847	31,615,043	32,913,099	33,756,469
GENERAL & ADMIN EXPENSES									
60	Payroll	7,802,634	8,447,188	7,812,297	8,786,704	8,970,272	9,236,063	9,484,475	9,687,283
65	Employee Benefits	4,917,530	7,639,012	5,770,985	6,762,629	6,670,371	6,758,228	6,839,910	6,906,049
70	Engineering	2,930	18,000	5,345	18,000	18,000	18,000	18,000	18,000
75	Dues & Subscriptions	127,876	94,794	55,137	113,953	103,062	109,803	103,062	107,532
80	Continuing Education	130,227	309,482	137,699	345,364	336,020	336,020	321,020	313,020
85	Cell Phone	96,899	105,385	83,599	116,355	110,135	110,135	110,135	110,135
90	Software Services	411,890	538,939	570,251	537,095	607,202	607,202	607,402	607,402
95	Safety	82,787	133,600	105,361	137,300	146,300	137,300	147,300	137,300
100	Office Supplies	36,917	44,675	33,447	44,175	44,475	44,475	44,475	44,175
105	Postage & Printing	249,135	247,400	200,075	249,200	249,200	249,200	249,200	249,200
110	Computer Expense	52,700	158,000	122,272	158,000	158,000	158,000	158,000	158,000
115	GIS	55,000	55,000	60,000	55,000	55,000	55,000	55,000	55,000
120	Publishing	10,389	15,100	6,087	15,100	15,100	15,100	15,100	15,100
125	Administrative	5,289	7,200	27,801	4,200	4,200	4,200	4,200	4,200
130	General	2,273	1,000	-	1,000	1,000	1,000	1,000	1,000
135	Public Information	18,944	34,600	8,159	32,100	30,100	30,100	30,100	30,100
140	FPB Marketing	101,231	168,946	128,261	176,357	176,357	176,357	176,357	176,357
145	Consulting	129,956	257,500	84,592	347,500	265,500	530,500	230,500	242,500
150	Legal & Accounting	105,986	107,225	118,184	87,025	86,175	86,175	90,675	86,175
155	Interdepartment Services	61,377	-	47,766	-	-	-	-	-
160	Employee Activity	18,984	23,312	20,921	34,850	34,850	34,850	34,850	31,350
165	Employee Welfare	4,626	9,250	10,037	7,800	7,800	7,800	7,800	7,800
170	Employee Assistance	5,108	6,000	3,337	6,000	6,000	6,000	6,000	6,000
175	Hiring & Recruiting	7,081	12,800	4,056	12,875	12,875	12,875	12,875	12,875
180	Board	205	1,500	1,016	1,500	1,500	1,500	1,500	1,500
185	Customer Records & Collection	59,002	57,220	41,799	62,220	62,220	62,220	62,220	62,220
190	Bad Debt	(106,769)	200,000	131,816	200,000	200,000	200,000	200,000	200,000
195	Meter Reading	17,700	17,700	19,970	29,972	19,606	19,606	19,606	19,606
200	Interest	433,038	468,389	499,079	504,470	487,461	566,285	638,929	705,152
205	Depreciation	7,501,728	8,294,791	7,645,700	8,642,815	10,167,772	10,905,764	11,614,073	11,931,759
210	Utilities	822,034	850,450	849,376	900,850	877,950	877,950	877,950	877,950
215	Contributions to City	109,000	119,900	119,900	119,900	131,890	131,890	131,890	131,890
220	Corporate Insurance	962,863	1,218,800	1,274,433	1,290,800	1,291,800	1,291,800	1,291,800	1,289,800
225	Cost of Sales Clearing	3,166	-	682	-	-	-	-	-
230	Repairs & Maintenance	339,820	488,525	396,656	460,500	459,500	459,500	459,500	459,500
235	Maintenance Tools & Supplies	105,506	115,500	107,060	113,000	116,000	116,000	116,000	113,000
240	Support Services	21,105	42,000	49,377	42,000	42,000	42,000	42,000	42,000
245	Energy Efficiency	10,000	90,000	11,884	90,000	90,000	90,000	90,000	90,000
250	Inventory Adjustments	142,592	40,000	5,682	40,000	40,000	40,000	40,000	40,000
255	Freight	69,385	65,500	105,992	65,500	65,500	65,500	65,500	65,500
260	Auto & Truck Repair	245,323	80,300	282,203	80,900	80,900	80,900	80,900	80,900
265	Gas & Oil	409,156	515,073	349,881	522,000	518,740	518,740	518,740	522,000
270	Other Services	35,292	33,000	34,032	36,000	36,000	36,000	36,000	36,000
275	TOTAL GENERAL & ADMIN EXPENSES	25,617,914	31,133,056	27,342,211	31,251,008	32,796,833	34,230,138	35,034,045	35,675,330
OTHER REVENUE									
280	Capital Contributions	856,563	4,040,192	391,279	2,282,677	4,358,941	6,649,880	438,334	456,666
285	Collection Charges	479,919	455,000	554,520	560,000	560,000	560,000	560,000	560,000
290	Pole Rental	16,486	30,000	-	30,000	30,000	30,000	30,000	30,000
295	Bond Premium Amortization	7,177	3,480	3,480	870	-	-	-	-
300	Miscellaneous Income	609,079	595,000	530,217	560,000	560,000	560,000	560,000	560,000
305	Room Rental	4,717	4,617	5,255	4,617	4,617	4,617	4,617	4,617
310	Gain/(Loss) on Sale - Fixed Asset	63,945	-	51,351	-	-	-	-	-
315	Gain/(Loss) on Debt Retirement	(475,568)	-	-	-	-	-	-	-
320	Gain/(Loss) on KLC Trust Investments	-	-	(255)	-	-	-	-	-
325	Interest	219,797	300,101	422,478	938,657	945,848	927,172	908,310	889,258
330	Material Sales	4,196	6,000	2,964	3,500	3,500	3,500	3,500	3,500
335	TOTAL OTHER REVENUE	1,786,311	5,434,390	1,961,290	4,380,321	6,462,906	8,735,169	2,504,761	2,504,041
340	NET CONTRIBUTION	\$ 10,950,878	\$ 7,654,355	\$ 8,922,798	\$ 1,887,575	\$ 4,836,921	\$ 6,120,075	\$ 383,815	\$ 585,180



Frankfort Plant Board
Companywide Statements of Revenues, Expenses, and Changes in Net Position - By Department
For the Fiscal Year Ending 2024

Line		Electric	Water	Telecom	General Corporate	Admin	Board	Customer Service	Finance	Fleet Services	Human Resources	IT	Meter Reading	Safety	Support Services	NOC	Total
250	Capital Contributions	183,334	930,000	1,169,343	-	-	-	-	-	-	-	-	-	-	-	-	2,282,677
255	Collection Charges	305,000	65,000	190,000	-	-	-	-	-	-	-	-	-	-	-	-	560,000
260	Room Rental	-	-	-	-	4,617	-	-	-	-	-	-	-	-	-	-	4,617
265	Pole Rental	30,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	30,000
270	Bond Premium Amortization	-	870	-	-	-	-	-	-	-	-	-	-	-	-	-	870
275	Miscellaneous	110,000	95,000	105,000	250,000	-	-	-	-	-	-	-	-	-	-	-	560,000
280	Interest	308,957	6,000	-	623,700	-	-	-	-	-	-	-	-	-	-	-	938,657
285	Material Sales	3,000	500	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500
290	Mapping Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
295	TOTAL OTHER REVENUE	940,291	1,097,370	1,464,343	873,700	4,617	-	-	-	-	-	-	-	-	-	-	4,380,321
300	NET CONTRIBUTION	\$ 5,709,575	\$ 3,884,083	\$ 5,956,180	\$ (1,708,168)	\$ (2,283,854)	\$ (97,206)	\$ (2,108,747)	\$ (734,546)	\$ (649,399)	\$ (610,222)	\$ (2,271,697)	\$ -	\$ (296,645)	\$ (1,501,253)	\$ (1,400,524)	\$ 1,887,575



Frankfort Plant Board
Projected Rate Track
 For the Fiscal Years Ending 2024 - 2028

Electric Division												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Lending	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
5	2024	3.8%	65,375,444	(65,877,122)	(501,679)	3,635,872	3,134,193	(2,980,000)	1,660,917	(6,948,853)	(5,133,743)	No Debt
10	2025	3.9%	67,920,360	(67,365,323)	555,037	4,039,611	4,594,648	-	1,867,595	(3,486,958)	2,975,285	No Debt
15	2026	1.6%	69,009,453	(69,040,593)	(31,140)	4,159,081	4,127,941	-	1,886,271	(3,460,390)	2,553,822	No Debt
20	2027	2.8%	70,931,234	(71,244,359)	(313,125)	4,235,839	3,922,714	-	1,905,134	(2,774,130)	3,053,717	No Debt
25	2028	1.6%	72,013,694	(72,599,981)	(586,286)	4,210,055	3,623,768	-	1,924,185	(2,910,334)	2,637,619	No Debt
30	Minimum Target - 2024						5,186,771					1.20
35	Recommended Target - 2024						31,120,625					1.40
40	Minimum Target - 2028						5,699,161					1.20
45	Recommended Target - 2028						34,194,963					1.40

Water Division												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Borrowing	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
50	2024	2.5%	13,729,609	(12,612,156)	1,117,454	2,582,532	3,699,985	480,000	(1,363,735)	(5,574,967)	(2,758,716)	1.90
55	2025	2.5%	13,086,454	(12,962,173)	124,281	2,925,496	3,049,777	-	(967,731)	(2,582,810)	(500,764)	2.68
60	2026	2.5%	13,259,274	(13,317,585)	(58,311)	2,854,178	2,795,867	-	(977,409)	(2,563,724)	(745,265)	2.45
65	2027	3.5%	13,706,985	(13,223,551)	483,434	2,889,537	3,372,972	-	(987,183)	(2,237,374)	148,416	2.95
70	2028	3.5%	14,170,366	(13,377,118)	793,248	2,905,185	3,698,433	-	(997,054)	(1,687,116)	1,014,263	3.22
75	Minimum Target - 2024						835,802					1.20
80	Recommended Target - 2024						5,014,812					1.40
85	Minimum Target - 2028						872,661					1.20
90	Recommended Target - 2028						5,235,966					1.40

Telecom Division												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Borrowing	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
95	2024	See Notes	29,835,406	(28,563,606)	1,271,800	4,424,411	5,696,211	2,500,000	(1,487,182)	(9,977,485)	(3,268,456)	2.74
100	2025	See Notes	33,560,367	(29,402,765)	4,157,603	5,202,665	9,360,268	-	(1,649,864)	(13,164,420)	(5,454,016)	2.94
105	2026	See Notes	36,312,983	(30,103,458)	6,209,525	5,892,505	12,102,031	-	(1,808,686)	(16,290,639)	(5,997,294)	3.08
110	2027	See Notes	32,890,710	(32,677,205)	213,505	6,488,698	6,702,203	-	(1,973,590)	(7,210,483)	(2,481,871)	3.38
115	2028	See Notes	33,675,054	(33,296,835)	378,219	6,816,519	7,194,738	-	(2,144,819)	(7,469,693)	(2,419,774)	3.51
120	Minimum Target - 2024						2,011,600					1.20
125	Recommended Target - 2024						12,069,598					1.40
130	Minimum Target - 2028						2,206,693					1.20
135	Recommended Target - 2028						13,240,158					1.40

Companywide												
Line	Fiscal Year	Rate Adjustments	Revenues	Expenses	Operating Income	Non Cash Items	Cash Generated from Operations	Interdivision Borrowing	Debt Payments	Projected Capital Improvements	Change in Cash Balance	Debt Coverage Ratio
140	2024		108,940,460	(107,052,884)	1,887,575	10,642,815	12,530,390	-	(1,190,000)	(22,501,304)	(11,160,914)	3.24
145	2025		114,567,182	(109,730,261)	4,836,921	12,167,772	17,004,693	-	(750,000)	(19,234,188)	(2,979,495)	4.28
150	2026		118,581,711	(112,461,636)	6,120,075	12,905,764	19,025,839	-	(899,823)	(22,314,753)	(4,188,737)	4.09
155	2027		117,528,929	(117,145,114)	383,815	13,614,073	13,997,888	-	(1,055,640)	(12,221,987)	720,262	4.36
160	2028		119,859,114	(119,273,933)	585,180	13,931,759	14,516,939	-	(1,217,688)	(12,067,143)	1,232,108	4.42
165	Minimum Target - 2024						-					1.20
170	Recommended Target - 2024						-					1.40
175	Minimum Target - 2028						-					1.20
180	Recommended Target - 2028						-					1.40



**Frankfort Plant Board
External Debt Summary
For the Fiscal Years Ending 2024 - 2028**

FY 2024									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/24	Debt Service Due in One Year		
			06/30/23	Increases	Decreases		Principal	Interest	Total
5	Electric & Water Revenue Bonds, Series 2013	6/30/2024	\$ 440,000	\$ -	\$ (440,000)	\$ -	\$ -	\$ -	\$ -
10	Cable Headend Note	12/31/2029	4,875,000	-	(750,000)	4,125,000	750,000	115,313	865,313
15	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
20	Cable Headend Note	12/31/2029	4,125,000	-	(750,000)	3,375,000	750,000	92,813	842,813
25	NextBand Loan	6/30/2043	-	3,000,000	-	3,000,000	149,823	120,000	269,823
30	Total Debt Summary FY 24 - 25		\$ 4,125,000	\$ 3,000,000	\$ (750,000)	\$ 6,375,000	\$ 899,823	\$ 212,813	\$ 1,112,636

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
35	Cable Headend Note	12/31/2029	3,375,000	-	(750,000)	2,625,000	750,000	70,313	820,313
40	NextBand Loan	6/30/2043	3,000,000	3,000,000	(149,823)	5,850,177	305,640	234,007	539,647
45	Total Debt Summary FY 25 - 26		\$ 6,375,000	\$ 3,000,000	\$ (899,823)	\$ 8,475,177	\$ 1,055,640	\$ 304,320	\$ 1,359,959

FY 2027									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/27	Debt Service Due in One Year		
			6/30/26	Increases	Decreases		Principal	Interest	Total
50	Cable Headend Note	12/31/2029	2,625,000	-	(750,000)	1,875,000	750,000	47,813	797,813
55	NextBand Loan	6/30/2043	5,850,177	3,000,000	(305,640)	8,544,537	467,688	341,781	809,470
60	Total Debt Summary FY 26 - 27		\$ 8,475,177	\$ 3,000,000	\$ (1,055,640)	\$ 10,419,537	\$ 1,217,688	\$ 389,594	\$ 1,607,282

FY 2028									
Line	Debt Description	Final Maturity	Balance			Balance 6/30/28	Debt Service Due in One Year		
			6/30/27	Increases	Decreases		Principal	Interest	Total
65	Cable Headend Note	12/31/2029	1,875,000	-	(750,000)	1,125,000	750,000	25,313	775,313
70	NextBand Loan	6/30/2043	8,544,537	3,000,000	(467,688)	11,076,849	636,219	443,074	1,079,293
75	Total Debt Summary FY 27 - 28		\$ 10,419,537	\$ 3,000,000	\$ (1,217,688)	\$ 12,201,849	\$ 1,386,219	\$ 468,386	\$ 1,854,606



**Frankfort Plant Board
Payroll Summary
For the Fiscal Years Ending
2024 - 2028**

Line	Gross Wages	FY 21 - 22		FY 22 - 23		FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28
		Budget	Actual	Budget	Estimated	Budget	Plan	Plan	Plan	Plan
5	Electric	\$ 3,504,998	\$ 3,887,133	\$ 3,976,853	\$ 3,935,294	\$ 4,075,809	\$ 4,124,956	\$ 4,230,837	\$ 4,340,591	\$ 4,441,650
10	Water	2,761,253	2,902,432	2,894,248	2,794,226	3,176,159	3,211,293	3,304,618	3,409,659	3,494,860
15	Telecom	3,845,794	3,811,327	4,166,342	3,745,106	4,288,378	4,442,665	4,582,724	4,704,256	4,833,147
20	General	-	7,961	-	9,990	6,300	6,300	6,300	6,300	6,300
25	Administration	957,393	965,238	1,041,397	947,399	1,126,654	1,117,876	1,142,602	1,165,859	1,189,598
30	Board	12,000	12,420	11,960	11,462	12,000	12,000	12,000	12,000	12,000
35	Customer Service	864,242	811,852	844,548	860,204	881,903	921,457	956,459	999,858	1,012,848
40	Finance	347,120	370,094	381,347	368,879	404,823	412,388	420,352	427,637	436,047
45	Fleet Service	281,032	265,860	296,916	268,039	337,718	350,432	371,934	384,500	392,759
50	HR	210,065	213,142	236,208	225,745	245,910	251,536	260,041	268,243	273,742
55	IT	921,562	738,098	943,609	755,137	986,804	1,008,686	1,033,599	1,057,797	1,082,372
60	Meter Reading	388,088	404,290	349,449	270,965	-	-	-	-	-
65	Safety	144,429	157,553	132,857	128,970	138,830	146,560	152,481	158,641	164,080
70	Support Service	590,576	541,852	557,982	538,338	593,866	612,797	635,846	652,355	668,026
75	NOC	632,525	675,640	676,540	725,368	771,174	791,577	815,574	838,704	857,917
80	Gross Wages	\$ 15,461,078	\$ 15,764,892	\$ 16,509,715	\$ 15,585,123	\$ 17,046,330	\$ 17,410,524	\$ 17,925,367	\$ 18,426,398	\$ 18,865,347
85	Base Wages	\$ 14,461,633	\$ 14,523,841	\$ 15,443,391	\$ 14,269,989	\$ 16,007,769	\$ 16,336,102	\$ 16,817,747	\$ 17,286,716	\$ 17,694,957
90	Overtime Wages	999,444	1,241,051	1,066,324	1,315,133	1,038,561	1,074,422	1,107,619	1,139,682	1,170,389
95	Gross Wages	\$ 15,461,078	\$ 15,764,892	\$ 16,509,715	\$ 15,585,123	\$ 17,046,330	\$ 17,410,524	\$ 17,925,367	\$ 18,426,398	\$ 18,865,347
New Positions										
	Department	Position Name				FY 23 - 24	FY 24 - 25	FY 25 - 26	FY 26 - 27	FY 27 - 28
100	Telecom	Engineer (Jan 2024)				24,286	49,058	51,040	53,102	55,247
105	Total					\$ 24,286	\$ 49,058	\$ 51,040	\$ 53,102	\$ 55,247

Department	FY23 Base	Commission	OT	COL 6%	BM 2% in Jan	Grade Change	Scale Changes	Step Increase	Open Position	Seasonal Position	New Position	Vacation Payout-December	Perfect Attendance	United Way Incentives	Service Awards	Vacation Payout-Retirement	Total
Electric	3,613,298	-	269,379	180,665	-	-	-	18,515	-	36,000	-	34,850	-	-	2,940	26,164	4,201,123
Water	2,585,440	-	138,796	129,272	-	-	-	21,317	152,504	-	-	39,100	-	-	2,100	41,521	3,110,050
Telecom	3,270,082	80,413	485,478	165,275	-	-	-	51,136	48,471	5,760	63,679	34,100	-	-	3,780	21,001	4,229,173
Administration	1,030,390	-	2,227	51,520	-	-	-	-	-	-	-	8,900	1,800	4,500	540	33,077	1,132,954
Board	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
Customer Service	725,088	-	7,704	36,254	-	-	-	9,081	103,476	-	-	-	-	-	300	-	881,903
Finance	374,899	-	2,614	18,745	-	-	-	-	-	-	-	7,125	-	-	1,440	-	404,823
Fleet Services	241,758	-	11,015	12,088	-	12,703	-	8,820	50,734	-	-	-	-	-	600	-	337,718
Human Resources	174,595	-	788	8,730	-	-	-	-	60,837	-	-	-	-	-	960	-	245,910
IT	747,531	-	-	37,377	-	-	-	-	186,722	-	-	14,875	-	-	300	-	986,804
Meter Reading	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety	130,936	-	-	6,547	-	-	-	1,287	-	-	-	-	-	-	60	-	138,830
Support Services	528,590	-	9,344	26,430	-	13,572	-	2,670	-	5,760	-	6,000	-	-	1,500	-	593,866
NOC	647,862	-	85,884	32,393	-	-	-	-	-	-	-	4,975	-	-	60	-	771,174
Total	14,082,470	80,413	1,013,230	705,294	-	26,276	-	112,825	602,744	47,520	63,679	149,925	1,800	4,500	14,580	121,763	17,046,330



**Frankfort Plant Board
FY 24-28 Capital Budget
Companywide**

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
5	Main 3 Myrick	Electric	-	211,762	-	-	-
10	AMI Phase Implementation	Electric	1,343,000	592,000	-	-	-
15	Ridgeview 15KV Breakers	Electric	40,000	-	-	-	-
20	Ridgeview & State Farm Series Main	Electric	-	-	150,000	-	-
25	Scada Replacement	Electric	120,000	240,000	-	-	-
30	Replace T54	Electric	743,635	-	-	-	-
35	Spring Hill Suites	Electric	35,200	-	-	-	-
40	Capital View Park Lights	Electric	40,000	-	-	-	-
45	Robert M Green Townhouses	Electric	20,100	-	-	-	-
50	Paddocks Relocation	Electric	10,000	-	-	-	-
55	Paddocks Pump Station	Electric	70,000	-	-	-	-
60	State Charging Station Warsaw	Electric	28,000	-	-	-	-
65	East Frankfort Park Court Lights	Electric	40,000	-	-	-	-
70	CKT 541 Reconductor	Electric	52,105	-	-	-	-
75	DC Fast Charging Station	Electric	35,000	-	-	-	-
80	Community Solar	Electric	60,000	-	-	-	-
85	Electric Equipment Purchases	Electric	125,000	135,000	145,000	155,000	165,000
90	New Services Electric	Electric	56,847	58,465	60,926	63,567	66,128
95	Security Lights	Electric	16,024	17,135	18,337	19,276	20,486
100	Governors Place New Lots	Electric	40,000	-	-	-	-
105	Norton Health Care	Electric	4,000	-	-	-	-
110	Buffalo Trace Boiler Plant	Electric	41,000	-	-	-	-
115	Buffalo Trace Bldg LM	Electric	50,000	-	-	-	-
120	Phoenix Molding Tech 955 Chenault	Electric	30,000	-	-	-	-
125	Franklin Co Road Dept Lewis Ferry Rd	Electric	36,801	-	-	-	-
130	Federal Building EV Chargers	Electric	20,191	-	-	-	-
135	69-3 KV line reclosure for reliability	Electric	300,000	-	-	-	-
140	Add additional transformer, (2) 69kv breakers G.E., tie breaker	Electric	-	-	-	-	1,250,000
145	Additional 15KV reclosure for reliability	Electric	70,000	75,000	80,000	85,000	90,000
150	Advances and contracts	Electric	183,334	201,667	220,000	238,334	256,666
155	Animal guards, switches, insulators	Electric	58,000	63,800	69,600	75,400	81,200
160	Arrestors, insulators, poles, switches	Electric	292,013	321,214	350,416	379,617	408,817
165	Install new URD cable Sandbar	Electric	86,000	-	-	-	-
170	NOC auto transfer switch	Electric	-	-	-	-	117,875
175	Offices and storage building at Duncan Rd	Electric	105,000	-	-	-	-
180	Re-conductor CK 352 Soldiers Ln / U.S. 60	Electric	-	277,009	-	-	-
185	Re-conductor CK 361 Collins Ln	Electric	-	-	313,293	-	-
190	Re-conductor CK 362 Soldiers Ln Devils Hollow	Electric	-	-	-	283,673	-
195	Re-conductor CK 542 Capital Plaza Bald Knob	Electric	-	-	-	290,180	-
200	Re-conductor CK 594 Duncan Rd Grassy Spring	Electric	-	-	-	-	271,871
205	Re-conductor parts of downtown	Electric	292,246	-	-	-	-
210	Replace breaker 69-4 Myrick receiving station	Electric	-	100,000	-	-	-
215	Replace T21 and install low side tie breaker	Electric	1,250,000	-	-	-	-
220	Replace T22	Electric	-	-	1,000,000	-	-
225	Replacement Green Street light poles	Electric	16,863	20,000	24,000	28,000	32,000
230	Replace fencing around substations	Electric	-	-	120,000	120,000	-
235	Replace OVH lines with URD lines Lewis Street Alley	Electric	-	-	-	310,000	-
240	Replace 69-3KV URD line on Parkside Dr.	Electric	-	-	-	499,840	-
245	Service center storage and lot improvements	Electric	20,000	20,000	20,000	20,000	20,000
235	SPCC Improvements	Electric	30,100	30,100	30,100	30,100	30,100
240	Substation security (locks 75K) (cameras 80K)	Electric	195,000	-	-	-	-
245	T-424 Utility bed crane tuck 2008	Electric	150,945	-	-	-	-
250	T-477 SUV 2012	Electric	-	49,000	-	-	-
255	T-486 1/2 van 2012 with 450/utility bed truck	Electric	-	-	78,000	-	-
260	T-493 Digger derrick truck 2013	Electric	-	499,898	-	-	-
265	T-494 Bucket truck 2012	Electric	-	450,000	-	-	-
270	T-495 Bucket truck 1998	Electric	-	-	525,000	-	-
275	T-513 3/4 ton pickup 2013	Electric	63,000	-	-	-	-
280	T-537 1 ton truck with utility bed	Electric	-	-	-	69,000	-
285	VAC truck	Electric	383,951	-	-	-	-
290	Subtotal		6,553,354	3,362,050	3,204,672	2,666,987	2,810,143
295	Clubhouse Renovations	General	125,000	-	-	-	-
300	Subtotal		125,000	-	-	-	-
305	Accounting Software Upgrade	Finance	-	-	250,000	-	-
310	Subtotal		-	-	250,000	-	-



Frankfort Plant Board
FY 24-28 Capital Budget
Companywide

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
315	Kiosk	Cust Svc	30,000	-	-	-	-
320	Subtotal		30,000	-	-	-	-
325	Monitor Replacements	IT	12,500	12,500	12,500	12,500	12,500
330	Network Hardware	IT	25,000	25,000	25,000	25,000	25,000
335	PC Hardware	IT	50,000	50,000	50,000	50,000	50,000
340	Phones, Power, Cabling, Tools	IT	10,000	10,000	10,000	10,000	10,000
345	Printer & Plotter Replacements	IT	7,500	7,500	7,500	7,500	7,500
350	Servers & Data Storage	IT	70,000	70,000	70,000	70,000	70,000
355	Subtotal		175,000	175,000	175,000	175,000	175,000
360	Ford F-150 w/ outfitting for Locator	NOC	49,000	49,000	49,000	49,000	-
365	Locating Equipment Replacement	NOC	-	15,000	15,000	15,000	-
370	Locator Detector - MetroTech VM-810	NOC	3,700	-	-	-	-
375	Locator Detector - RD8200	NOC	10,000	-	-	-	-
380	T-608 Replacement - 1/2 Ton Pickup Truck	NOC	-	-	-	-	46,000
385	T-428 Replacement - 1/2 Ton Pickup Truck	NOC	-	46,000	-	-	-
390	Guardrail	NOC	18,000	-	-	-	-
395	Window Film	NOC	22,000	-	-	-	-
400	Ridgeview Vehicle Barrier	NOC	19,000	-	-	-	-
405	Replace Radio System	NOC	165,000	-	-	-	-
410	Subtotal		286,700	110,000	64,000	64,000	46,000
415	Safety Equipment	Safety	5,000	5,000	5,000	5,000	5,000
420	Add'l Vehicle - 1/2 Ton Pickup Truck - Safety Director (Replace # 503)	Safety	46,000	-	-	-	-
425	Fitness Committee Exercise Equipment	Safety	3,000	-	-	-	-
430	Subtotal		54,000	5,000	5,000	5,000	5,000
435	Service Center Storage & Lot Improvements	Sup Svc	25,000	25,000	25,000	25,000	25,000
440	Security - Support Services	Sup Svc	19,000	19,000	19,000	19,000	19,000
445	Support Services Equipment	Sup Svc	20,000	20,000	20,000	20,000	20,000
450	Additional Forklift - Carryover	Sup Svc	29,432	-	-	-	-
455	Generator Replacement - Service Center	Sup Svc	103,000	-	-	-	-
460	Level 2 EV Charger - Service Center & Telecom Bldg (2)	Sup Svc	40,000	-	-	-	-
465	Subtotal		236,432	64,000	64,000	64,000	64,000
470	Robert M Green Relocation	Telecom	3,292	-	-	-	-
475	Western Franklin Co Broadband	Telecom	794,344	2,780,204	4,368,893	-	-
480	Hickory Ridge Broadband	Telecom	79,824	279,385	439,033	-	-
485	Northwest Franklin Co Broadband	Telecom	59,657	208,799	328,112	-	-
490	Swallowfield Broadband	Telecom	167,367	620,785	975,519	-	-
495	Bald Knob Broadband	Telecom	76,258	285,191	448,157	-	-
500	Benson Valley Rd Broadband	Telecom	90,021	315,074	495,116	-	-
505	North Peaks Mill Broadband	Telecom	235,696	824,937	1,296,330	-	-
510	Switzer Broadband	Telecom	69,392	242,871	381,655	-	-
515	Ninevah Rd Broadband	Telecom	25,314	88,599	139,226	-	-
520	Keaton Ln Broadband	Telecom	22,760	79,659	125,179	-	-
525	Hwy 1472 Broadband	Telecom	11,038	38,634	60,711	-	-
530	New Services Telecom -Prewire-New Installations	Telecom	50,000	50,000	50,000	50,000	50,000
535	Head End Equipment	Telecom	150,000	150,000	150,000	150,000	150,000
540	Telecom Equipment	Telecom	85,000	85,000	85,000	85,000	85,000
545	Cable 10 Capital Additions	Telecom	75,000	75,000	75,000	75,000	75,000
550	Node Division	Telecom	35,000	25,000	25,000	25,000	25,000
555	Telecom Routine Extensions	Telecom	100,000	100,000	100,000	100,000	100,000
560	High Speed Data -Modems-Routers-Wifi Devices	Telecom	775,000	225,000	225,000	225,000	225,000
565	Clec - Phone-Mtas	Telecom	20,000	20,000	20,000	20,000	20,000
570	Premise Cable Tv Equipment - Astbs	Telecom	125,000	125,000	125,000	125,000	125,000
575	Metro Ethernet	Telecom	115,000	115,000	115,000	115,000	115,000
580	Security Equipment	Telecom	5,000	5,000	5,000	5,000	5,000
585	Community Wifi Project	Telecom	25,000	25,000	-	-	-
590	Nextband Construction	Telecom	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
595	Nextband Installation	Telecom	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000
600	Franklin Co Road Dept Relocation Cable	Telecom	8,000	-	-	-	-
605	Advances & Contracts	Telecom	50,000	50,000	50,000	50,000	50,000
610	T-383 Replacement - 2003 Van	Telecom	-	-	-	-	50,000
615	T-430 Replacement - 2008 Van	Telecom	-	50,000	-	-	-
620	T-446 Replacement - Bucket Truck - Carryover	Telecom	142,290	-	-	-	-
625	T-465 Replacement - 2011 Bucket Truck	Telecom	265,000	-	-	-	-



**Frankfort Plant Board
FY 24-28 Capital Budget
Companywide**

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
630	T-488 Replacement - 2012 Van	Telecom	50,000	-	-	-	-
635	T-492 Replacement - 2012 Bucket Truck	Telecom	265,000	-	-	-	-
640	T-507 Replacement - 2013 Van	Telecom	-	50,000	-	-	-
645	T-508 Replacement - 2013 Van	Telecom	50,000	-	-	-	-
650	T-524 Replacement - 2013 Van	Telecom	-	50,000	-	-	-
655	T-530 Replacement - 2014 Bucket Truck	Telecom	-	-	-	-	265,000
660	T-543 Replacement - 2015 Van	Telecom	-	50,000	-	-	-
665	T-544 Replacement - 2015 Van	Telecom	-	-	-	50,000	-
670	T-562 Replacement - 2017 1/2 Ton Pickup Truck (Ev)	Telecom	75,000	-	-	-	-
675	T-573 Replacement - 2018 Ford F250	Telecom	55,000	-	-	-	-
680	Subtotal		9,655,253	13,014,138	16,082,931	7,075,000	7,340,000
685	Reservoir Design	Water	260,000	-	-	-	-
690	AMI Implementation Ph 1 And 2 Water	Water	480,000	-	-	-	-
695	Copperleaf Subdivision Parcel B	Water	134,735	-	-	-	-
700	WI Ext Springhill Suites	Water	262,047	-	-	-	-
705	New Services Water	Water	110,000	110,000	110,000	110,000	110,000
710	Water Engineering Equipment	Water	6,000	6,000	6,000	6,000	6,000
715	Water Small Tools And Equipment	Water	56,000	56,000	56,000	56,000	56,000
720	Water Meter Replacement	Water	70,000	70,000	70,000	70,000	70,000
725	Hillcrest Ave WI Replacement	Water	119,680	-	-	-	-
730	Beaumont Ave Water Main Repl	Water	156,086	-	-	-	-
735	Taylor Tot Tank Painting	Water	667,000	-	-	-	-
740	Advance And Contracts	Water	150,000	150,000	150,000	150,000	150,000
745	High Security Locks	Water	3,000	-	-	-	-
750	Security Cameras	Water	50,000	-	-	-	-
755	Water Main Replacement	Water	224,234	500,000	500,000	500,000	500,000
760	T-316 Replacement - Backhoe	Water	-	-	122,150	-	-
765	T-437 Replacement - Boom Truck	Water	350,000	-	-	-	-
770	T-472 Replacement - Trackhoe	Water	122,150	-	-	-	-
775	T-482 Replacement - 1/2 Ton Pickup Truck	Water	-	45,000	-	-	-
780	T-511 Replacement - Mini Excavator	Water	77,215	-	-	-	-
785	T-551 Replacement - One Ton Pickup Truck	Water	-	-	-	65,000	-
790	T-554 Replacement - Van	Water	-	-	-	-	50,000
795	T-578 Replacement - 1/2 Ton Utility Bed Truck	Water	65,000	-	-	-	-
800	T-458 Replacement - 3/4 Ton Truck With Utility Bed & Crane	Water	61,870	-	-	-	-
805	WTP New Equipment	WTP	15,000	15,000	15,000	15,000	15,000
810	Traveling Screen No 1 Repl	WTP	28,831	-	-	-	-
815	Clearwell Renovation	WTP	-	-	500,000	-	-
820	Filter Media Replacement (8 Filters)	WTP	-	-	500,000	-	-
825	Flocculator And Sedimentation Basin Inlet Valves (8)	WTP	-	-	150,000	-	-
830	High Service Building Overhead Crane	WTP	20,000	-	-	-	-
835	Hs Pump Station Ventilation	WTP	-	15,000	-	-	-
840	New Raw Water Pump (Replace 3-Stage Ls #3)	WTP	-	250,000	-	-	-
845	OSG Cells (2)	WTP	-	240,000	240,000	-	-
850	Paint Low Service Building (Inside)	WTP	-	-	-	-	100,000
855	Purchase Backwash Valve (20" Butterfly)	WTP	10,000	-	-	-	-
860	High Service Building Structural Modificaitons	WTP	25,000	-	-	-	-
865	Replace Filter Building Hvac	WTP	12,000	-	-	-	-
870	Replace Filter Isolation Valves	WTP	1,200,000	1,000,000	-	-	-
875	Replace Floc Drives And Mixers	WTP	-	-	-	-	500,000
880	Replace KMNO4 Feed System	WTP	-	-	-	-	50,000
885	WTP Ammonia and Sulfuric Project	WTP	141,000	-	-	-	-
890	WTP SCADA Upgrade	WTP	43,717	-	-	-	-
895	525 controllers for Flocculators	WTP	20,000	-	-	-	-
900	Replace Sed Basin Collector Troughs/Tube Settlers	WTP	200,000	-	-	-	-
905	Residuals Disposal (Construction)	WTP	-	-	-	1,200,000	-
910	Residuals Disposal (Engineering)	WTP	-	-	50,000	-	-
915	Roof Repairs On All Buildings	WTP	50,000	-	-	-	-
920	Storage Buiding On Existing Concrete Pad	WTP	-	-	-	-	20,000
925	T-451 1/2 Ton Pickup 2010	WTP	-	47,000	-	-	-
930	Water Quality Laboratory	WTP	195,000	-	-	-	-
935	Subtotal		5,385,565	2,504,000	2,469,150	2,172,000	1,627,000
940	Grand Total		22,501,304	19,234,188	22,314,753	12,221,987	12,067,143



Frankfort Plant Board
Electric Funding Summary
 For the Fiscal Years Ending 2024 - 2028

Line		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
10	Operating Revenues	\$ 64,435,153	\$ 66,948,545	\$ 68,037,981	\$ 69,960,290	\$ 71,043,470
15	Other Electric Revenues	940,291	971,815	971,472	970,944	970,224
20	Total Revenues	65,375,444	67,920,360	69,009,453	70,931,234	72,013,694
25	Electric Division Expenses	(54,746,114)	(55,764,212)	(57,195,747)	(59,194,850)	(60,481,546)
30	Electric Admin Expenses	(4,919,755)	(5,353,778)	(5,501,811)	(5,598,328)	(5,639,347)
35	Gross Margin	5,709,575	6,802,370	6,311,896	6,138,055	5,892,802
	Administrative Overhead					
40	General	(1,015,164)	(1,029,197)	(1,026,321)	(1,039,505)	(999,643)
45	Administration	(1,357,294)	(1,328,142)	(1,347,557)	(1,365,345)	(1,383,876)
50	Board of Directors	(57,770)	(57,770)	(57,770)	(57,770)	(57,770)
55	Customer Service	(814,398)	(834,935)	(853,108)	(875,641)	(882,386)
60	Finance	(436,541)	(444,695)	(451,117)	(456,878)	(463,658)
65	Fleet Services	(280,216)	(285,865)	(298,339)	(305,628)	(310,419)
70	Human Resources	(174,340)	(153,645)	(156,912)	(160,062)	(161,174)
75	Information Technology	(557,702)	(564,924)	(573,146)	(581,133)	(589,216)
80	Safety	(84,751)	(89,751)	(89,483)	(94,734)	(93,966)
85	Support Services	(892,195)	(907,320)	(925,736)	(938,926)	(951,447)
90	Network Operations Center	(540,883)	(551,090)	(563,549)	(575,558)	(585,534)
95	Total Administrative Overhead	(6,211,254)	(6,247,333)	(6,343,036)	(6,451,180)	(6,479,088)
100	Increase in Net Position	(501,679)	555,037	(31,140)	(313,125)	(586,286)
105	Plus: Non-Cash Items					
110	Depreciation/Amortization Expense	2,842,312	3,246,052	3,365,522	3,442,279	3,416,495
115	KRS Pension Liability	793,559	793,559	793,559	793,559	793,559
120	Plus: Estimated Debt Funding					
125	Interdivision Loan for AMI	(480,000)	-	-	-	-
130	Interdivision Loan for NextBand	(2,500,000)	-	-	-	-
135	Plus: Principal Repayment Received					
140	Interdivision Loan for Reservoir	228,202	230,484	232,788	235,116	237,468
145	Interdivision Loan for AMI	145,090	181,300	183,113	184,944	186,794
150	Interdivision Loan for NextBand	526,826	687,404	694,278	701,221	708,233
155	Interdivision Loan for KIA loan prepayment	355,020	358,570	362,156	365,777	369,435
160	Interdivision Loan for 2015A Bond prepayment	405,779	409,837	413,935	418,075	422,255
165	Total Cash Funding Current Year	1,815,110	6,462,243	6,014,212	5,827,847	5,547,953
170	Cash Balance Beginning of Year	16,231,940	11,098,197	14,073,482	16,627,304	19,681,021
175	Cash Available For Capital Additions	18,047,050	17,560,440	20,087,694	22,455,151	25,228,974
180	Electric Division Estimated Capital Additions	6,553,354	3,362,050	3,204,672	2,666,987	2,810,143
185	Cash Available for General Capital Additions	11,493,696	14,198,390	16,883,022	19,788,164	22,418,831
190	General Capital Additions	74,288	-	-	-	-
195	Customer Service Capital Additions	11,586	-	-	-	-
200	Finance Capital Additions	-	-	148,575	-	-
205	Information Technology Capital Additions	42,963	42,963	42,963	42,963	42,963
210	Safety Capital Additions	15,428	1,429	1,429	1,429	1,429
215	Support Services Capital Additions	140,512	38,035	38,035	38,035	38,035
220	NOC Capital Additions	110,724	42,482	24,717	24,717	17,765
220	Total General Capital Additions	395,499	124,908	255,718	107,143	100,191
225	End of Year Estimated Cash Reserve Balance	\$ 11,098,197	\$ 14,073,482	\$ 16,627,304	\$ 19,681,021	\$ 22,318,640
230	Cash Reserve Level - 30 Days plus restricted reserve	\$ 5,186,771	\$ 5,277,143	\$ 5,406,793	\$ 5,584,043	\$ 5,699,161
235	Cash Reserve Level - 90 Days plus restricted reserve	\$ 12,454,686	\$ 12,707,761	\$ 13,048,860	\$ 13,526,540	\$ 13,857,937
240	Cash Reserve Level - 120 Days plus restricted reserve	\$ 20,747,084	\$ 21,108,571	\$ 21,627,171	\$ 22,336,173	\$ 22,796,642
245	Cash Reserve Level - 180 Days plus restricted reserve	\$ 31,120,625	\$ 31,662,856	\$ 32,440,756	\$ 33,504,260	\$ 34,194,963



Frankfort Plant Board
5 Year Budget Comparison
Electric Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
OPERATING REVENUES									
5	Residential	\$ 22,206,851	\$ 21,969,390	\$ 22,038,250	\$ 23,644,138	\$ 25,028,271	\$ 25,028,271	\$ 25,028,271	\$ 25,028,271
10	Commercial	8,287,020	8,101,903	8,312,121	18,000,107	18,548,827	18,548,827	18,548,827	18,548,827
15	Large Power	26,932,912	26,619,773	28,443,751	18,869,202	19,248,719	19,248,719	19,248,719	19,248,719
20	Municipal	2,114,403	2,098,602	2,115,913	2,177,771	2,288,554	2,288,554	2,288,554	2,288,554
25	Street Lights	269,041	243,325	251,261	263,781	279,597	279,597	279,597	279,597
30	Security Lights	204,598	201,929	205,555	218,195	231,291	231,291	231,291	231,291
35	Company Use	1,116,614	1,154,106	1,178,228	1,261,957	1,323,286	1,323,286	1,323,286	1,323,286
40	Customer Rebate/Rate Adjustments	(1,600,005)	-	-	-	-	1,089,436	3,011,745	4,094,925
45	TOTAL OPERATING REVENUES	59,531,435	60,389,028	62,545,079	64,435,153	66,948,545	68,037,981	69,960,290	71,043,470
OPERATING EXPENSES									
50	Power Cost	38,952,440	41,009,429	42,725,639	48,848,314	49,688,443	50,777,879	52,700,188	53,783,368
55	Payroll	2,176,926	2,212,610	2,411,412	2,694,612	2,885,638	3,195,307	3,239,817	3,412,824
60	Employee Benefits	1,843,008	1,627,612	1,627,957	1,706,664	1,728,607	1,761,038	1,793,322	1,823,830
65	Distribution Station	37,942	90,352	58,310	103,179	68,179	68,179	68,179	68,179
70	Overhead Lines	914,632	1,072,500	1,165,397	1,282,500	1,282,500	1,282,500	1,282,500	1,282,500
75	Underground Lines	66,856	61,235	(1,847)	31,235	31,235	31,235	31,235	31,235
80	Street Lights	32,203	40,489	64,547	53,977	53,977	53,977	53,977	53,977
85	Security Lights	17,449	19,338	20,034	15,633	15,633	15,633	15,633	15,633
90	Transmission	9,080	10,000	10,568	10,000	10,000	10,000	10,000	10,000
95	Distribution	29,112	-	32	-	-	-	-	-
100	TOTAL OPERATING EXPENSES	44,079,650	46,143,566	48,082,049	54,746,114	55,764,212	57,195,747	59,194,850	60,481,546
105	GROSS CONTRIBUTION	15,451,786	14,245,462	14,463,030	9,689,039	11,184,333	10,842,234	10,765,440	10,561,924
GENERAL & ADMIN EXPENSES									
110	Payroll	817,751	787,379	833,268	858,986	883,228	902,473	927,121	948,219
115	Employee Benefits	430,710	1,135,514	781,070	941,869	925,770	932,210	940,507	947,578
120	Engineering	1,653	5,000	2,175	5,000	5,000	5,000	5,000	5,000
125	Dues & Subscriptions	54,170	43,550	31,902	43,550	43,550	43,550	43,550	43,550
130	Continuing Education	19,482	58,600	17,509	58,600	58,600	58,600	58,600	58,600
135	Cell Phone	12,907	15,000	15,103	27,720	21,500	21,500	21,500	21,500
140	Software Services	9,257	17,500	14,641	20,000	90,000	90,000	90,000	90,000
145	Safety	38,059	60,000	49,948	60,000	60,000	60,000	60,000	60,000
150	Office Supplies	503	1,500	938	1,500	1,800	1,800	1,800	1,500
155	Publishing	1,031	1,000	528	1,000	1,000	1,000	1,000	1,000
160	Administrative	(110)	-	7,039	-	-	-	-	-
165	Consulting	72,599	175,000	76,636	235,000	210,000	210,000	210,000	210,000
170	Corporate Insurance	35	-	-	-	-	-	-	-
175	FPB Marketing	3,666	5,000	7,075	5,000	5,000	5,000	5,000	5,000
180	Legal & Accounting	50,037	60,000	33,244	30,000	30,000	30,000	30,000	30,000
185	Employee Activity	1,519	1,564	3,011	840	840	840	840	840
190	Employee Welfare	318	-	218	-	-	-	-	-
195	Meter Reading	-	-	-	29,972	19,606	19,606	19,606	19,606
200	Repairs & Maintenance	5,220	26,925	13,607	27,025	27,025	27,025	27,025	27,025
205	Maintenance Tools & Supplies	19,676	35,000	19,848	35,000	38,000	38,000	38,000	35,000
210	Depreciation	1,915,330	2,089,218	1,914,881	2,220,493	2,617,919	2,740,266	2,803,839	2,816,729
215	Utilities	28,826	28,500	31,066	32,200	32,200	32,200	32,200	32,200
220	Energy Efficiency	10,000	90,000	11,884	90,000	90,000	90,000	90,000	90,000
225	Inventory Adjustments	29,031	-	-	-	-	-	-	-
230	Cost of Sales Clearing	2,856	-	578	-	-	-	-	-
235	Freight	532	500	369	500	500	500	500	500
240	Auto & Truck Repair	55,388	16,896	63,199	19,000	19,000	19,000	19,000	19,000
245	Gas & Oil	124,861	150,500	109,561	176,500	173,240	173,240	173,240	176,500
250	TOTAL GENERAL & ADMIN EXPENSES	3,705,309	4,804,147	4,039,301	4,919,755	5,353,778	5,501,811	5,598,328	5,639,347
OTHER REVENUE									
255	Capital Contributions	735,296	390,192	86,489	183,334	201,667	220,000	238,334	256,666
260	Collection Charges	249,810	225,000	301,695	305,000	305,000	305,000	305,000	305,000
265	Pole Rental	16,486	30,000	-	30,000	30,000	30,000	30,000	30,000
270	Gain/(Loss) on Sale - Fixed Asset	71,966	-	-	-	-	-	-	-
275	Material Sales	3,376	5,000	2,468	3,000	3,000	3,000	3,000	3,000
280	Interest	143,609	265,151	-	308,957	322,148	303,472	284,610	265,558
285	Miscellaneous	169,488	175,000	107,856	110,000	110,000	110,000	110,000	110,000
290	TOTAL OTHER REVENUE	1,390,030	1,090,343	498,508	940,291	971,815	971,472	970,944	970,224
295	NET CONTRIBUTION	13,136,507	10,531,658	10,922,237	5,709,575	6,802,370	6,311,896	6,138,055	5,892,802
300	Administrative Overhead	4,651,656	6,778,086	5,967,628	6,211,254	6,247,333	6,343,036	6,451,180	6,479,088
305	CHANGE IN NET POSITION	\$ 8,484,851	\$ 3,753,572	\$ 4,954,609	\$ (501,679)	\$ 555,037	\$ (31,140)	\$ (313,125)	\$ (586,286)



Frankfort Plant Board
FY 24-28 Capital Budget
Electric

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
5	Main 3 Myrick	Electric	-	211,762	-	-	-
10	AMI Phase Implementation	Electric	1,343,000	592,000	-	-	-
15	Ridgeview 15KV Breakers	Electric	40,000	-	-	-	-
20	Ridgeview & State Farm Series Main	Electric	-	-	150,000	-	-
25	Scada Replacement	Electric	120,000	240,000	-	-	-
30	Replace T54	Electric	743,635	-	-	-	-
35	Spring Hill Suites	Electric	35,200	-	-	-	-
40	Capital View Park Lights	Electric	40,000	-	-	-	-
45	Robert M Green Townhouses	Electric	20,100	-	-	-	-
50	Paddocks Relocation	Electric	10,000	-	-	-	-
55	Paddocks Pump Station	Electric	70,000	-	-	-	-
60	State Charging Station Warsaw	Electric	28,000	-	-	-	-
65	East Frankfort Park Court Lights	Electric	40,000	-	-	-	-
70	CKT 541 Reconductor	Electric	52,105	-	-	-	-
75	DC Fast Charging Station	Electric	35,000	-	-	-	-
80	Community Solar	Electric	60,000	-	-	-	-
85	Electric Equipment Purchases	Electric	125,000	135,000	145,000	155,000	165,000
90	New Services Electric	Electric	56,847	58,465	60,926	63,567	66,128
95	Security Lights	Electric	16,024	17,135	18,337	19,276	20,486
100	Governors Place New Lots	Electric	40,000	-	-	-	-
105	Norton Health Care	Electric	4,000	-	-	-	-
110	Buffalo Trace Boiler Plant	Electric	41,000	-	-	-	-
115	Buffalo Trace Bldg LM	Electric	50,000	-	-	-	-
120	Phoenix Molding Tech 955 Chenault	Electric	30,000	-	-	-	-
125	Franklin Co Road Dept Lewis Ferry Rd	Electric	36,801	-	-	-	-
130	Federal Building EV Chargers	Electric	20,191	-	-	-	-
135	69-3 KV line reclosure for reliability	Electric	300,000	-	-	-	-
140	Add additional transformer, (2) 69kv breakers G.E., tie breaker	Electric	-	-	-	-	1,250,000
145	Additional 15KV reclosure for reliability	Electric	70,000	75,000	80,000	85,000	90,000
150	Advances and contracts	Electric	183,334	201,667	220,000	238,334	256,666
155	Animal guards, switches, insulators	Electric	58,000	63,800	69,600	75,400	81,200
160	Arrestors, insulators, poles, switches	Electric	292,013	321,214	350,416	379,617	408,817
165	Install new URD cable Sandbar	Electric	86,000	-	-	-	-
170	NOC auto transfer switch	Electric	-	-	-	-	117,875
175	Offices and storage building at Duncan Rd	Electric	105,000	-	-	-	-
180	Re-conductor CK 352 Soldiers Ln / U.S. 60	Electric	-	277,009	-	-	-
185	Re-conductor CK 361 Collins Ln	Electric	-	-	313,293	-	-
190	Re-conductor CK 362 Soldiers Ln Devils Hollow	Electric	-	-	-	283,673	-
195	Re-conductor CK 542 Capital Plaza Bald Knob	Electric	-	-	-	290,180	-
200	Re-conductor CK 594 Duncan Rd Grassy Spring	Electric	-	-	-	-	271,871
205	Re-conductor parts of downtown	Electric	292,246	-	-	-	-
210	Replace breaker 69-4 Myrick receiving station	Electric	-	100,000	-	-	-
215	Replace T21 and install low side tie breaker	Electric	1,250,000	-	-	-	-
220	Replace T22	Electric	-	-	1,000,000	-	-
225	Replacement Green Street light poles	Electric	16,863	20,000	24,000	28,000	32,000
230	Replace fencing around substations	Electric	-	-	120,000	120,000	-
235	Replace OVH lines with URD lines Lewis Street Alley	Electric	-	-	-	310,000	-
240	Replace 69-3KV URD line on Parkside Dr.	Electric	-	-	-	499,840	-
245	Service center storage and lot improvements	Electric	20,000	20,000	20,000	20,000	20,000
250	SPCC Improvements	Electric	30,100	30,100	30,100	30,100	30,100
255	Substation security (locks 75K) (cameras 80K)	Electric	195,000	-	-	-	-
260	T-424 Utility bed crane tuck 2008	Electric	150,945	-	-	-	-
265	T-477 SUV 2012	Electric	-	49,000	-	-	-
270	T-486 1/2 van 2012 with 450/utility bed truck	Electric	-	-	78,000	-	-
275	T-493 Digger derrick truck 2013	Electric	-	499,898	-	-	-
280	T-494 Bucket truck 2012	Electric	-	450,000	-	-	-
285	T-495 Bucket truck 1998	Electric	-	-	525,000	-	-
290	T-513 3/4 ton pickup 2013	Electric	63,000	-	-	-	-
295	T-537 1 ton truck with utility bed	Electric	-	-	-	69,000	-
300	VAC truck	Electric	383,951	-	-	-	-
305	Grand Total		6,553,354	3,362,050	3,204,672	2,666,987	2,810,143



Frankfort Electric Water Plant Board
Line Item Detail - Electric
FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	Operating Revenue	10	10	440100 -- RESIDENTIAL ELECTRIC	Elec Rev - Residential Customer Chg	3,140,393.00	3,849,514.00	3,849,514.00	3,849,514.00	3,849,514.00
10	Operating Revenue	10	10	440100 -- RESIDENTIAL ELECTRIC	Elec Rev - Residential Energy Chg	20,503,744.94	21,178,756.59	21,178,756.59	21,178,756.59	21,178,756.59
15	Operating Revenue	10	10	440100 -- RESIDENTIAL ELECTRIC	Elec Rev - Residential Power Cost Adjustment	-	-	-	-	-
20	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Customer Chg	1,163,339.52	1,439,632.66	1,439,632.66	1,439,632.66	1,439,632.66
25	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Demand Customer Chg	273,690.00	383,895.84	383,895.84	383,895.84	383,895.84
30	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Demand Demand Chg	2,433,306.00	2,595,526.40	2,595,526.40	2,595,526.40	2,595,526.40
35	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Demand Energy Chg	8,190,323.93	8,190,323.93	8,190,323.93	8,190,323.93	8,190,323.93
40	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Energy Chg	5,939,447.91	5,939,447.91	5,939,447.91	5,939,447.91	5,939,447.91
45	Operating Revenue	10	10	442100 -- COMMERCIAL 1 PHASE ELECTRIC	Elec Rev - General Srv Power Cost Adjustment	-	-	-	-	-
50	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power - Power Cost Adjustment	-	-	-	-	-
55	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power Customer Chg	32,748.00	40,389.20	40,389.20	40,389.20	40,389.20
60	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power Demand Chg	1,988,618.14	2,089,998.67	2,089,998.67	2,089,998.67	2,089,998.67
65	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power Energy Chg	3,397,526.95	3,397,526.95	3,397,526.95	3,397,526.95	3,397,526.95
70	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Customer Chg	38,750.00	40,300.00	40,300.00	40,300.00	40,300.00
75	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Demand Chg	5,947,960.00	6,297,840.00	6,297,840.00	6,297,840.00	6,297,840.00
80	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Energy Chg	7,463,599.15	7,382,664.48	7,382,664.48	7,382,664.48	7,382,664.48
85	Operating Revenue	10	10	442400 -- LARGE POWER ELECTRIC	Elec Rev - Large Power High Load Power Cost Adjustment	-	-	-	-	-
90	Operating Revenue	10	10	444100 -- ELECTRIC STREET LIGHTING	Elec Rev - Street/Signal Lights Customer Chg	4,471.08	4,742.40	4,742.40	4,742.40	4,742.40
95	Operating Revenue	10	10	444100 -- ELECTRIC STREET LIGHTING	Elec Rev - Street/Signal Lights Energy Chg	259,310.40	274,854.39	274,854.39	274,854.39	274,854.39
100	Operating Revenue	10	10	444100 -- ELECTRIC STREET LIGHTING	Elec Rev - Street/Signal Lights Power Cost Adjustment	-	-	-	-	-
105	Operating Revenue	10	10	445100 -- MUNICIPAL ELECTRIC	Elec Rev - Municipal Customer Chg	54,395.00	61,985.00	61,985.00	61,985.00	61,985.00
110	Operating Revenue	10	10	445100 -- MUNICIPAL ELECTRIC	Elec Rev - Municipal Energy Chg	2,123,376.18	2,226,569.14	2,226,569.14	2,226,569.14	2,226,569.14
115	Operating Revenue	10	10	445100 -- MUNICIPAL ELECTRIC	Elec Rev - Municipal Power Cost Adjustment	-	-	-	-	-
120	Operating Revenue	10	10	448100 -- ELECT USED BY ELECT DEPT	Elec Rev - Electric Used By Electric Dept	1,217,788.70	1,276,971.44	1,276,971.44	1,276,971.44	1,276,971.44
125	Operating Revenue	10	10	448100 -- ELECT USED BY ELECT DEPT	Electric Used By Electric Dept - Power Cost Adj	-	-	-	-	-
130	Operating Revenue	10	10	448200 -- ELECTRIC USED BY WATER DEPARTM	Elec Rev - Electric Used by Water Dept	44,168.50	46,315.03	46,315.03	46,315.03	46,315.03
135	Operating Revenue	10	10	448200 -- ELECTRIC USED BY WATER DEPARTM	Electric Used by Water Dept - Power Cost Adj	-	-	-	-	-
140	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt DF	8,961.00	9,497.50	9,497.50	9,497.50	9,497.50
145	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt MH w/35' Metal Pole	435.00	461.16	461.16	461.16	461.16
150	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt MH w/35' Wood Pole	3,192.96	3,384.96	3,384.96	3,384.96	3,384.96
155	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 1000 Watt MH with 45' Metal Pole	3,454.08	3,661.56	3,661.56	3,661.56	3,661.56
160	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 141 Watt LED DF	1,626.48	1,723.68	1,723.68	1,723.68	1,723.68
165	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt DF	19,170.60	20,319.40	20,319.40	20,319.40	20,319.40
170	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt MH w/35' Metal Pole	2,119.92	2,246.64	2,246.64	2,246.64	2,246.64
175	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 250 Watt MH w/35' Wood Pole	469.08	497.16	497.16	497.16	497.16
180	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt DF	9,216.72	9,767.52	9,767.52	9,767.52	9,767.52
185	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt MH w/35' Metal Pole	2,696.76	2,859.12	2,859.12	2,859.12	2,859.12
190	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 320 Watt MH w/35' Wood Pole	1,672.32	1,773.12	1,773.12	1,773.12	1,773.12
195	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt DF HPS	1,445.76	1,532.16	1,532.16	1,532.16	1,532.16
200	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt DF MH	16,249.74	17,220.84	17,220.84	17,220.84	17,220.84
205	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt HPS w/35' Metal Pole	245.16	259.92	259.92	259.92	259.92
210	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt MH w/35' Metal Pole	5,883.84	6,238.08	6,238.08	6,238.08	6,238.08
215	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 400 Watt MH w/35' Wood Pole	1,254.24	1,329.84	1,329.84	1,329.84	1,329.84
220	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Area Lighting 53 Watt LED	7,051.68	7,476.48	7,476.48	7,476.48	7,476.48
225	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 100 W	36,154.80	38,332.80	38,332.80	38,332.80	38,332.80
230	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 129 Watt LED	10,615.28	11,251.89	11,251.89	11,251.89	11,251.89
235	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 175 W	22,592.44	23,952.52	23,952.52	23,952.52	23,952.52
240	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 250 W	52,592.00	55,746.00	55,746.00	55,746.00	55,746.00
245	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 400 W	9,061.08	9,602.04	9,602.04	9,602.04	9,602.04
250	Operating Revenue	10	10	449100 -- ELECTRIC SECURITY LIGHTS	Elec Rev - Security Lighting 91 Watt LED	2,034.48	2,156.49	2,156.49	2,156.49	2,156.49
255	Operating Revenue	10	10	499997 -- Add'l Electric Revenue Needed	Rate Adjustment	-	-	1,089,436.08	3,011,745.48	4,094,925.12
260	Operating Expense	10	10	999997 -- Electric Labor Charged to Capital	Payroll charged to capital	(647,524.68)	(471,858.84)	(256,353.84)	(305,583.84)	(221,158.92)
265	Operating Expense	10	11	555100 -- KW GENERATION DEMAND	kW Generation Demand	16,554,028.00	16,830,480.27	17,188,969.50	17,821,523.57	18,177,954.05
270	Operating Expense	10	11	555150 -- KW TRANSMISSION DEMAND	kW Transmission Demand KU	5,557,344.00	5,650,151.64	5,770,499.87	5,982,854.27	6,102,511.36
275	Operating Expense	10	11	555150 -- KW TRANSMISSION DEMAND	kW Transmission Demand MISO	3,378,373.00	3,434,791.83	3,507,952.90	3,637,045.56	3,709,786.47
280	Operating Expense	10	11	555200 -- COST PER KWH PURCHASED	Cost Per kWh Purchased	24,817,360.00	25,231,809.91	25,769,247.46	26,717,555.77	27,251,906.89
285	Operating Expense	10	11	555400 -- SEPA POWER ADJUSTMENT	SEPA expense	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
290	Operating Expense	10	11	555400 -- SEPA POWER ADJUSTMENT	Sepa Power Adjustment	(2,458,791.00)	(2,458,791.00)	(2,458,791.00)	(2,458,791.00)	(2,458,791.00)
295	Operating Expense	10	11	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	458,839.43	458,839.43	458,839.43	458,839.43	458,839.43
300	Operating Expense	10	11	570150 -- LIFE INSURANCE - FIELD	Employee Benefits - Life Insurance	12,875.96	12,875.96	12,875.96	12,875.96	12,875.96
305	Operating Expense	10	11	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - 401a Match	17,100.00	17,100.00	17,100.00	17,100.00	17,100.00
310	Operating Expense	10	11	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	550,938.03	568,032.72	582,869.13	595,781.12	607,696.74
315	Operating Expense	10	11	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	161,415.48	163,542.94	167,779.54	171,466.62	174,869.18
320	Operating Expense	10	11	570350 -- UNIFORMS - FIELD	Employee Benefits - Uniforms	58,500.00	58,500.00	58,500.00	58,500.00	58,500.00
325	Operating Expense	10	11	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	29,658.53	29,658.53	29,658.53	29,658.53	29,658.53



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Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
330	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	Electric Distribution Overhead Line Expense - Lines	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
335	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	Electric Distribution Overhead Line Expense - Pole Inspection	210,000.00	210,000.00	210,000.00	210,000.00	210,000.00
340	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
345	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to FCPS system- lights FCHS football and baseball field	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
350	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to FIS system- lights football field and tennis court	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
355	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to State gov.-Decorate state Christmas tree	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
360	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to city-Christmas decorations-clean globe lights	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
365	Operating Expense	10	11	593000 -- ELECT DIST OVERHEAD LINES	In kind services to county - Lakeview arena lights	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
370	Operating Expense	10	11	593100 -- ELECT DIST OVERHEAD PAYROLL	Payroll	1,940,203.00	1,962,744.25	2,013,551.95	2,057,769.45	2,098,574.84
375	Operating Expense	10	11	598101 -- ELECT DIST PAYROLL OT	Payroll - OT	169,803.27	175,071.98	179,644.68	183,624.25	187,296.74
380	Operating Expense	10	13	599000 -- ELECT DIST SECURITY LIGHTS	Security Light Expense	15,633.00	15,633.00	15,633.00	15,633.00	15,633.00
385	Operating Expense	10	14	596000 -- ELECT DIST STREET LIGHTS & SIG	Street Light Expense - City	49,612.00	49,612.00	49,612.00	49,612.00	49,612.00
390	Operating Expense	10	14	596000 -- ELECT DIST STREET LIGHTS & SIG	Street Light Expense - County	4,365.00	4,365.00	4,365.00	4,365.00	4,365.00
395	Operating Expense	10	15	571000 -- ELECT TRANS EXPENSE	Thermal Imaging	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
400	Operating Expense	10	16	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	121,007.07	123,427.21	125,895.75	128,413.67	130,981.94
405	Operating Expense	10	16	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	35,750.24	35,245.17	35,950.08	36,669.08	37,402.46
410	Operating Expense	10	16	594000 -- ELECT DIST UNDERGROUND LINES	Underground Lines Expense	31,235.00	31,235.00	31,235.00	31,235.00	31,235.00
415	Operating Expense	10	16	594100 -- ELECT DIST UNDERGROUND PAYROLL	Payroll	430,028.16	422,680.00	431,133.60	439,756.27	448,551.40
420	Operating Expense	10	16	598101 -- ELECT DIST PAYROLL OT	Payroll - OT	37,295.29	38,041.20	38,802.02	39,578.06	40,369.63
425	Operating Expense	10	17	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	164,271.34	169,668.36	174,091.78	179,241.85	183,979.38
430	Operating Expense	10	17	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	46,908.39	48,449.53	49,712.66	51,183.28	52,536.11
435	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Certification Of Shop Standard Weeco Tester	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
440	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Certification of Power metrics tester	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
445	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Substation Equipment Fixes, Panels, Wiring, And Repair Parts	36,279.00	36,279.00	36,279.00	36,279.00	36,279.00
450	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Update Substation Fence Signs	35,000.00	-	-	-	-
455	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
460	Operating Expense	10	17	592000 -- ELECT DIST STATION EQUIPMENT	Yearly Transformer Testing	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
465	Operating Expense	10	17	592100 -- ELECT DIST STATION EQ PAYROLL	Payroll	562,551.91	581,034.14	596,182.26	613,818.82	630,042.64
470	Operating Expense	10	17	598101 -- ELECT DIST PAYROLL OT	Payroll - OT	50,629.67	52,293.07	53,656.40	55,243.69	56,703.84
475	Operating Expense	10	18	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	37,800.05	33,656.74	37,154.97	41,687.87	46,197.83
480	Operating Expense	10	18	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	11,599.36	9,610.83	10,609.76	11,904.15	13,191.99
485	Operating Expense	10	18	592100 -- ELECT DIST STATION EQ PAYROLL	Payroll	139,975.36	115,258.46	127,238.25	142,761.32	158,205.79
490	Operating Expense	10	18	598101 -- ELECT DIST PAYROLL OT	Payroll - OT	11,650.26	10,373.26	11,451.44	12,848.52	14,238.52
495	G&A Expense	10	10	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	1,500.00	1,800.00	1,800.00	1,800.00	1,500.00
500	G&A Expense	10	10	920060 -- DUES AND SUBSCRIPTIONS	American Public Power Association (APPA)	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
505	G&A Expense	10	10	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Municipal Utility Association KMUA	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
510	G&A Expense	10	10	923400 -- CONSULTING FEES	Electric Rate Study	25,000.00	-	-	-	-
515	G&A Expense	10	10	923400 -- CONSULTING FEES	General Consulting	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
520	G&A Expense	10	10	923400 -- CONSULTING FEES	Legislative Analyst	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
525	G&A Expense	10	10	923400 -- CONSULTING FEES	Southeastern Power Administration (SEPA) Cmbld Hydro Projects	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
530	G&A Expense	10	10	923500 -- OTHER LEGAL AND ACCOUNTING	General Legal	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
535	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
540	G&A Expense	10	10	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,877,892.55	1,833,787.47	1,778,692.38	1,711,671.03	1,619,975.16
545	G&A Expense	10	10	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	342,600.48	784,131.72	961,573.68	1,092,168.00	1,196,753.52
550	G&A Expense	10	11	905400 -- SOFTWARE SERVICES	APPA eReliability Tracker	400.00	400.00	400.00	400.00	400.00
555	G&A Expense	10	11	905400 -- SOFTWARE SERVICES	M-RETS	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
560	G&A Expense	10	11	913000 -- PUBLISHING EXPENSE	Publishing Expense	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
565	G&A Expense	10	11	920060 -- DUES AND SUBSCRIPTIONS	CDL License Renewals	500.00	500.00	500.00	500.00	500.00
570	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
575	G&A Expense	10	11	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	21,220.00	15,000.00	15,000.00	15,000.00	15,000.00
580	G&A Expense	10	11	920100 -- ADMINISTRATIVE PAYROLL	Payroll	370,173.35	377,997.00	385,318.34	397,730.01	406,270.82
585	G&A Expense	10	11	920400 -- SAFETY EXPENSE	Safety Expense	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00
590	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	APPA conference (1) employee	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
595	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	PEAK (Power Engineer Association of Kentucky)	600.00	600.00	600.00	600.00	600.00
600	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	Somerset Line School (training)	27,400.00	27,400.00	27,400.00	27,400.00	27,400.00
605	G&A Expense	10	11	920700 -- TRAVEL AND TRAINING EXPENSE	Vegetation management conference (1) employee	100.00	100.00	100.00	100.00	100.00
610	G&A Expense	10	11	920830 -- ENERGY EFFICIENCY & ASSISTANCE	Community Action Partnership	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
615	G&A Expense	10	11	920830 -- ENERGY EFFICIENCY & ASSISTANCE	Wintercare Match	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
620	G&A Expense	10	11	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	28,318.26	28,632.48	29,004.60	29,762.36	30,220.18
625	G&A Expense	10	11	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	40,485.83	40,485.83	40,485.83	40,485.83	40,485.83
630	G&A Expense	10	11	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	1,389.91	1,389.91	1,389.91	1,389.91	1,389.91
635	G&A Expense	10	11	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	740.00	740.00	740.00	740.00	740.00
640	G&A Expense	10	11	926500 -- COMPANY CONTRIBUTION TO EMP PE	Employee Benefits - KPPA Match	94,521.38	96,617.33	98,578.72	101,903.80	104,191.89
645	G&A Expense	10	11	926600 -- OTHER CO PAID PENSION EXPENSES	Employee Benefits - KPPA Sick Time for Retirees	24,163.27	-	-	-	-
650	G&A Expense	10	11	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	446,176.29	446,176.29	446,176.29	446,176.29	446,176.29



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FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
655	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
660	G&A Expense	10	11	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control	825.00	825.00	825.00	825.00	825.00
665	G&A Expense	10	11	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Hand tools	35,000.00	38,000.04	38,000.04	38,000.04	35,000.00
670	G&A Expense	10	11	930300 -- UTILITIES	Columbia Gas - Duncan Rd Substation	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
675	G&A Expense	10	11	930300 -- UTILITIES	FPB Utilities	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
680	G&A Expense	10	11	932135 -- FREIGHT & OTHER ADJ.	Freight & Other Adj	500.00	500.00	500.00	500.00	500.00
685	G&A Expense	10	11	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
690	G&A Expense	10	11	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	176,500.00	173,240.04	173,240.04	173,240.04	176,500.00
695	G&A Expense	10	12	700000 -- ENGINEERING EXPENSE ACCOUNT	Engineering Expenses - Survey	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
700	G&A Expense	10	12	700100 -- ENGINEERING PAYROLL	Payroll	488,812.51	505,230.93	517,155.01	529,391.08	541,948.35
705	G&A Expense	10	12	700500 -- Health Insurance - Eng	Employee Benefits - Health Insurance	67,476.38	67,476.38	67,476.38	67,476.38	67,476.38
710	G&A Expense	10	12	700550 -- Life Insurance - Eng	Employee Benefits - Life Insurance	2,031.51	2,031.51	2,031.51	2,031.51	2,031.51
715	G&A Expense	10	12	700600 -- Pension Expense - Eng	Employee Benefits - 401a Match	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
720	G&A Expense	10	12	700600 -- Pension Expense - Eng	Employee Benefits - KPPA Match	130,952.87	135,351.37	138,545.83	141,823.87	145,187.96
725	G&A Expense	10	12	700650 -- Social Security - Eng	Employee Benefits - Social Security	37,394.16	38,650.17	39,562.36	40,498.42	41,459.05
730	G&A Expense	10	12	700800 -- ENGINEERING WORKERS COMP	Employee Benefits - Workers Comp	3,921.57	3,921.57	3,921.57	3,921.57	3,921.57
735	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	AMI Updates	-	70,000.00	70,000.00	70,000.00	70,000.00
740	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
745	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
750	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	EV chargepoint cloud plan	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
755	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	GPS Tech support	300.00	300.00	300.00	300.00	300.00
760	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	Pathfinder Office maintenance license	300.00	300.00	300.00	300.00	300.00
765	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	SAG10 and Maintenance	500.00	500.00	500.00	500.00	500.00
770	G&A Expense	10	12	905400 -- SOFTWARE SERVICES	Win-911's (SCADA alarms notification)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
775	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
780	G&A Expense	10	12	920060 -- DUES AND SUBSCRIPTIONS	Professional Engineering License (PE)	450.00	450.00	450.00	450.00	450.00
785	G&A Expense	10	12	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
790	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	American Public Power Association (APPA) Conference - Engineering	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
795	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	Distributech Conference	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
800	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	National Electric Code Training	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
805	G&A Expense	10	12	920700 -- TRAVEL AND TRAINING EXPENSE	P.E. Continuing Education	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
810	G&A Expense	10	12	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	100.00	100.00	100.00	100.00	100.00
815	G&A Expense	10	12	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	63,537.20	63,537.20	63,537.20	63,537.20	63,537.20
820	G&A Expense	10	12	930110 -- REPAIR & MAINTENANCE EXPENSE	Chargepoint assure equipment support	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
825	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Meter school	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
830	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Substation Regulator school	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
835	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Thermal Camera Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
840	G&A Expense	10	17	920700 -- TRAVEL AND TRAINING EXPENSE	Transformer/Load Tap Changer school	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
845	G&A Expense	10	17	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pickup at Duncan Road Substation	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
850	G&A Expense	10	17	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing at Substations	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
855	G&A Expense	10	18	902000 -- METER READING EXPENSES	Neptune Equipment Annual Meter Reading Maintenance	29,972.17	19,606.00	19,606.00	19,606.00	19,606.00
860	G&A Expense	10	18	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
865	Other Revenue	10	10	414100 -- INTERCO INT INC-KIA	Interco Interest - KIA Loan	49,025.86	45,475.66	41,889.96	38,268.40	34,610.63
870	Other Revenue	10	10	414110 -- INTERCO INT INC-ADMIN BLDG	Interest Inc - Interco 2015A Loan	79,592.56	75,534.77	71,436.40	67,297.05	63,116.30
875	Other Revenue	10	10	414120 -- INTERCO INT INC-RESERVOIR	Interest Inc - Interco Reservoir Loan	76,334.33	74,052.32	71,747.48	69,419.59	67,068.43
880	Other Revenue	10	10	414130 -- INTERCO INT INC-AMI	Interest Inc - Interco AMI Loan	21,687.21	25,036.31	23,223.31	21,392.18	19,542.74
885	Other Revenue	10	10	414140 -- INTERCO INT INC-NEXTBAND	Interco Interest - NextBand	82,317.46	102,049.19	95,175.15	88,232.37	81,220.16
890	Other Revenue	10	10	415100 -- SALES OF MATERIAL	Material Sales	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
895	Other Revenue	10	10	421100 -- MISCELLANEOUS INCOME	MISCELLANEOUS INCOME	110,000.00	110,000.00	110,000.00	110,000.00	110,000.00
900	Other Revenue	10	10	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions	183,333.54	201,666.96	219,999.96	238,334.04	256,665.96
905	Other Revenue	10	10	450100 -- ELECTRIC COLLECTION CHARGES	Elec Rev - Collection Charges	305,000.00	305,000.00	305,000.00	305,000.00	305,000.00
910	Other 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
915	Corp Alloc - Expense	10	10	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 10	6,733,237.47	6,769,317.23	6,865,019.33	6,973,163.93	7,001,072.17
920	Corp Alloc - Revenue	10	10	980001 -- Corporate Allocation Revenue	Corporate Allocation - 10	(521,983.79)	(521,983.79)	(521,983.79)	(521,983.79)	(521,983.79)
Operating Revenue						64,435,152.83	66,948,544.91	68,037,980.99	69,960,290.39	71,043,470.03
Operating Expense						54,746,114.14	55,764,211.59	57,195,747.08	59,194,850.29	60,481,545.79
G&A Expense						4,919,754.68	5,353,778.24	5,501,810.69	5,598,328.36	5,639,346.62
Other Revenue						940,290.96	971,815.21	971,472.26	970,943.63	970,224.22
Corp Alloc - Expense						6,733,237.47	6,769,317.23	6,865,019.33	6,973,163.93	7,001,072.17
Corp Alloc - Revenue						(521,983.79)	(521,983.79)	(521,983.79)	(521,983.79)	(521,983.79)
Increase in Net Position						(501,678.70)	555,036.85	(31,140.05)	(313,124.76)	(586,286.53)



Frankfort Plant Board
Water Funding Summary
 For the Fiscal Years Ending 2024 - 2028

Line	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
10	\$ 12,632,239	\$ 12,775,954	\$ 12,948,774	\$ 13,396,485	\$ 13,859,866
15	1,097,370	310,500	310,500	310,500	310,500
20	13,729,609	13,086,454	13,259,274	13,706,985	14,170,366
25	(5,410,704)	(5,513,711)	(5,600,145)	(5,704,535)	(5,780,397)
30	(4,434,823)	(4,663,405)	(4,880,418)	(4,623,843)	(4,677,942)
35	3,884,083	2,909,339	2,778,711	3,378,607	3,712,026
Administrative Overhead					
40	(199,514)	(202,272)	(201,707)	(204,298)	(196,464)
45	(266,754)	(261,025)	(264,840)	(268,336)	(271,978)
50	(11,354)	(11,354)	(11,354)	(11,354)	(11,354)
55	(615,965)	(631,498)	(645,243)	(662,285)	(667,387)
60	(85,795)	(87,398)	(88,660)	(89,792)	(91,124)
65	(228,004)	(232,601)	(242,750)	(248,682)	(252,580)
70	(192,708)	(169,832)	(173,443)	(176,926)	(178,155)
75	(488,415)	(494,740)	(501,941)	(508,935)	(516,014)
80	(93,681)	(99,207)	(98,910)	(104,715)	(103,866)
85	(175,346)	(178,319)	(181,938)	(184,531)	(186,991)
90	(409,093)	(416,813)	(426,237)	(435,320)	(442,865)
95	(2,766,629)	(2,785,058)	(2,837,022)	(2,895,173)	(2,918,778)
100	1,117,454	124,281	(58,311)	483,434	793,248
105	Plus: Non-Cash Items				
110	2,066,680	2,409,645	2,338,327	2,373,686	2,389,334
115	515,851	515,851	515,851	515,851	515,851
120	Plus: Estimated Debt Funding				
125	480,000	-	-	-	-
130	Less: Principal Repayment on Debt				
135	(440,000)	-	-	-	-
140	(228,202)	(230,484)	(232,788)	(235,116)	(237,468)
145	(145,090)	(181,300)	(183,113)	(184,944)	(186,794)
150	(355,020)	(358,570)	(362,156)	(365,777)	(369,435)
155	(195,423)	(197,377)	(199,351)	(201,345)	(203,358)
160	2,816,251	2,082,046	1,818,459	2,385,789	2,701,379
165	5,751,895	2,993,179	2,492,415	1,747,150	1,895,566
170	8,568,146	5,075,225	4,310,874	4,132,939	4,596,944
175	5,385,565	2,504,000	2,469,150	2,172,000	1,627,000
180	3,182,581	2,571,225	1,841,724	1,960,939	2,969,944
185	14,600	-	-	-	-
190	8,763	-	-	-	-
195	-	-	29,200	-	-
200	37,625	37,625	37,625	37,625	37,625
205	17,053	1,579	1,579	1,579	1,579
210	27,615	7,475	7,475	7,475	7,475
215	83,745	32,131	18,694	18,694	13,437
220	189,402	78,810	94,574	65,374	60,116
225	\$ 2,993,179	\$ 2,492,415	\$ 1,747,150	\$ 1,895,566	\$ 2,909,828
230	\$ 835,802	\$ 836,390	\$ 871,951	\$ 861,168	\$ 872,661
235	\$ 2,507,406	\$ 2,509,169	\$ 2,615,852	\$ 2,583,503	\$ 2,617,983
240	\$ 3,343,208	\$ 3,345,559	\$ 3,487,802	\$ 3,444,671	\$ 3,490,644
245	\$ 5,014,812	\$ 5,018,338	\$ 5,231,704	\$ 5,167,007	\$ 5,235,966



Frankfort Plant Board
5 Year Budget Comparison
Water Statements of Revenues, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
OPERATING REVENUES									
5	Residential	\$ 4,688,636	\$ 4,829,294	\$ 4,889,142	\$ 5,101,962	\$ 5,205,679	\$ 5,315,356	\$ 5,315,356	\$ 5,315,356
10	Commercial	3,782,393	3,481,140	4,312,437	4,149,159	4,174,204	4,221,638	4,221,638	4,221,638
15	Industrial	611,056	604,521	603,360	625,733	640,686	656,395	656,395	656,395
20	Wholesale	2,068,273	2,113,822	2,461,511	2,334,983	2,334,983	2,334,983	2,334,983	2,334,983
25	Fire Sprinklers	294,003	293,652	295,911	298,330	298,330	298,330	298,330	298,330
30	Fire Hydrants	78,704	78,920	79,211	79,228	79,228	79,228	79,228	79,228
35	Company Use	1,530	3,529	2,519	2,843	2,843	2,843	2,843	2,843
40	Tap Fees	52,070	60,000	33,944	40,000	40,000	40,000	40,000	40,000
45	Additional Revenue Required	-	170,000	-	-	-	-	447,711	911,091
50	TOTAL OPERATING REVENUES	11,576,665	11,634,878	12,678,035	12,632,239	12,775,954	12,948,774	13,396,485	13,859,866
OPERATING EXPENSES									
Water Treatment									
55	Payroll	485,629	510,856	505,957	569,553	581,543	593,813	605,749	617,926
60	Employee Benefits	371,185	361,445	314,816	375,244	380,992	387,450	393,883	400,094
65	Pumping Power	556,740	566,500	628,264	680,000	680,000	680,000	680,000	680,000
70	Pumping Maintenance	69,271	175,000	22,381	175,000	175,000	175,000	175,000	175,000
75	Chemicals	485,081	870,000	829,809	983,100	983,100	983,100	983,100	983,100
80	Treatment	5,631	5,000	4,115	5,000	5,000	5,000	5,000	5,000
85	Treatment Lab	58,496	58,000	58,687	65,000	70,000	65,000	65,000	65,000
90	Maintenance	71,830	80,000	60,161	95,000	80,000	80,000	80,000	80,000
95	Total Water Treatment	2,103,862	2,626,801	2,424,192	2,947,897	2,955,635	2,969,363	2,987,732	3,006,120
Water Distribution									
85	Payroll	1,053,097	1,068,764	1,139,905	1,158,621	1,401,902	1,455,982	1,519,967	1,562,718
90	Employee Benefits	1,037,585	940,181	953,274	926,486	945,474	964,100	986,136	1,000,859
95	Distribution	179,522	234,700	205,350	352,700	185,700	185,700	185,700	185,700
100	Fire Hydrants	4,606	25,000	8,528	25,000	25,000	25,000	25,000	25,000
105	Total Water Distribution	2,274,811	2,268,645	2,307,057	2,462,807	2,558,076	2,630,782	2,716,803	2,774,277
110	TOTAL OPERATING EXPENSES	4,378,673	4,895,446	4,731,249	5,410,704	5,513,711	5,600,145	5,704,535	5,780,397
115	GROSS CONTRIBUTION	7,197,992	6,739,432	7,946,786	7,221,535	7,262,244	7,348,629	7,691,950	8,079,469
GENERAL & ADMIN EXPENSES									
120	Payroll	855,031	848,489	740,574	919,228	898,574	919,854	941,597	964,530
125	Employee Benefits	403,398	901,275	605,471	822,268	748,088	752,981	757,938	763,608
130	Engineering	80	2,000	692	2,000	2,000	2,000	2,000	2,000
135	Dues & Subscriptions	35,099	21,350	10,939	39,320	33,050	39,320	33,050	37,170
140	Continuing Education	17,399	32,960	19,323	40,660	40,660	40,660	40,660	36,660
145	Cell Phone	14,901	15,560	11,095	15,560	15,560	15,560	15,560	15,560
150	Software Services	20,438	19,500	15,211	19,080	19,080	19,080	19,080	19,080
155	Safety	5,865	15,000	13,003	15,000	15,000	15,000	15,000	15,000
160	Office Supplies	1,244	3,000	1,221	2,500	2,500	2,500	2,500	2,500
165	Postage & Printing	2,256	2,000	-	2,700	2,700	2,700	2,700	2,700
170	Publishing	716	750	602	750	750	750	750	750
175	Administrative	-	-	12,955	-	-	-	-	-
180	Consulting	51,008	37,000	-	12,000	35,000	300,000	-	12,000
185	Corporate Insurance	35	-	-	-	-	-	-	-
190	Legal & Audit	-	-	1,200	-	-	-	-	-
195	Interdepartment Services	12,822	-	5,471	-	-	-	-	-
200	Employee Activity	1,300	1,262	1,288	820	820	820	820	820
205	Employee Welfare	960	-	1,222	-	-	-	-	-
210	Interest	140,029	194,733	194,428	193,079	180,942	171,265	161,490	151,619
215	Repairs & Maintenance	25,904	63,300	38,546	54,700	54,700	54,700	54,700	54,700
220	Maintenance Tools & Supplies	9,556	6,000	9,538	6,500	6,500	6,500	6,500	6,500
225	Inventory Adjustments	11,163	-	5,364	-	-	-	-	-
230	Depreciation	1,632,846	1,850,211	1,664,931	1,944,472	2,286,196	2,215,443	2,248,211	2,271,460
235	FPB Marketing	522	5,000	1,636	5,000	5,000	5,000	5,000	5,000
240	Utilities	149,993	159,650	167,689	200,550	177,650	177,650	177,650	177,650
245	Freight	323	-	464	-	-	-	-	-
250	Contributions to City	-	-	-	-	-	-	-	-
255	Cost of Sales Clearing	212	-	104	-	-	-	-	-
260	Auto & Truck Repair	45,022	17,336	68,225	17,336	17,336	17,336	17,336	17,336
265	Gas & Oil	97,662	124,065	85,740	121,300	121,300	121,300	121,300	121,300
270	TOTAL GENERAL & ADMIN EXPENSES	3,535,783	4,320,440	3,676,931	4,434,823	4,663,405	4,880,418	4,623,843	4,677,942
OTHER REVENUE									
275	Capital Contributions	102,127	150,000	267,986	930,000	150,000	150,000	150,000	150,000
280	Collection Charges	61,368	50,000	63,687	65,000	65,000	65,000	65,000	65,000
285	Interest	1,608	600	8,243	6,000	-	-	-	-
290	Gain/(Loss) on Sale - Fixed Asset	(8,735)	-	-	-	-	-	-	-
295	Bond Premium Amortization	3,480	3,480	3,480	870	-	-	-	-
300	Material Sales	652	1,000	496	500	500	500	500	500
305	Miscellaneous	95,870	90,000	83,638	95,000	95,000	95,000	95,000	95,000
310	TOTAL OTHER REVENUE	256,369	295,080	427,531	1,097,370	310,500	310,500	310,500	310,500
315	NET CONTRIBUTION	3,918,579	2,714,072	4,697,386	3,884,083	2,909,339	2,778,711	3,378,607	3,712,026
320	Administrative Overhead	3,373,907	3,040,388	2,699,571	2,766,629	2,785,058	2,837,022	2,895,173	2,918,778
325	CHANGE IN NET POSITION	\$ 544,672	\$ (326,316)	\$ 1,997,815	\$ 1,117,454	\$ 124,281	\$ (58,311)	\$ 483,434	\$ 793,248



Frankfort Plant Board
FY 24-28 Capital Budget
Water

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
5	Reservoir Design	Water	260,000	-	-	-	-
10	AMI Implementation Ph 1 And 2 Water	Water	480,000	-	-	-	-
15	Copperleaf Subdivision Parcel B	Water	134,735	-	-	-	-
20	WI Ext Springhill Suites	Water	262,047	-	-	-	-
25	New Services Water	Water	110,000	110,000	110,000	110,000	110,000
30	Water Engineering Equipment	Water	6,000	6,000	6,000	6,000	6,000
35	Water Small Tools And Equipment	Water	56,000	56,000	56,000	56,000	56,000
40	Water Meter Replacement	Water	70,000	70,000	70,000	70,000	70,000
45	Hillcrest Ave WI Replacement	Water	119,680	-	-	-	-
50	Beaumont Ave Water Main Repl	Water	156,086	-	-	-	-
55	Taylor Tot Tank Painting	Water	667,000	-	-	-	-
60	Advance And Contracts	Water	150,000	150,000	150,000	150,000	150,000
65	High Security Locks	Water	3,000	-	-	-	-
70	Security Cameras	Water	50,000	-	-	-	-
75	Water Main Replacement	Water	224,234	500,000	500,000	500,000	500,000
80	T-316 Replacement - Backhoe	Water	-	-	122,150	-	-
85	T-437 Replacement - Boom Truck	Water	350,000	-	-	-	-
90	T-472 Replacement - Trackhoe	Water	122,150	-	-	-	-
95	T-482 Replacement - 1/2 Ton Pickup Truck	Water	-	45,000	-	-	-
100	T-511 Replacement - Mini Excavator	Water	77,215	-	-	-	-
105	T-551 Replacement - One Ton Pickup Truck	Water	-	-	-	65,000	-
110	T-554 Replacement - Van	Water	-	-	-	-	50,000
115	T-578 Replacement - 1/2 Ton Utility Bed Truck	Water	65,000	-	-	-	-
120	T-458 Replacement - 3/4 Ton Truck With Utility Bed & Crane	Water	61,870	-	-	-	-
125	WTP New Equipment	WTP	15,000	15,000	15,000	15,000	15,000
130	Traveling Screen No 1 Repl	WTP	28,831	-	-	-	-
135	Clearwell Renovation	WTP	-	-	500,000	-	-
140	Filter Media Replacement (8 Filters)	WTP	-	-	500,000	-	-
145	Flocculator And Sedimentation Basin Inlet Valves (8)	WTP	-	-	150,000	-	-
150	High Service Building Overhead Crane	WTP	20,000	-	-	-	-
155	Hs Pump Station Ventilation	WTP	-	15,000	-	-	-
160	New Raw Water Pump (Replace 3-Stage Ls #3)	WTP	-	250,000	-	-	-
165	OSG Cells (2)	WTP	-	240,000	240,000	-	-
170	Paint Low Service Building (Inside)	WTP	-	-	-	-	100,000
175	Purchase Backwash Valve (20" Butterfly)	WTP	10,000	-	-	-	-
180	High Service Building Structural Modificaitons	WTP	25,000	-	-	-	-
185	Replace Filter Building Hvac	WTP	12,000	-	-	-	-
190	Replace Filter Isolation Valves	WTP	1,200,000	1,000,000	-	-	-
195	Replace Floc Drives And Mixers	WTP	-	-	-	-	500,000
200	Replace KMNO4 Feed System	WTP	-	-	-	-	50,000
205	WTP Ammonia and Sulfuric Project	WTP	141,000	-	-	-	-
210	WTP SCADA Upgrade	WTP	43,717	-	-	-	-
215	525 controllers for Flocculators	WTP	20,000	-	-	-	-
220	Replace Sed Basin Collector Troughs/Tube Settlers	WTP	200,000	-	-	-	-
225	Residuals Disposal (Construction)	WTP	-	-	-	1,200,000	-
230	Residuals Disposal (Engineering)	WTP	-	-	50,000	-	-
235	Roof Repairs On All Buildings	WTP	50,000	-	-	-	-
240	Storage Buiding On Existing Concrete Pad	WTP	-	-	-	-	20,000
245	T-451 1/2 Ton Pickup 2010	WTP	-	47,000	-	-	-
250	Water Quality Laboratory	WTP	195,000	-	-	-	-
255	Grand Total		5,385,565	2,504,000	2,469,150	2,172,000	1,627,000



Frankfort Electric Water Plant Board
Line Item Detail - Water
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 1 1/2" Meter	1,284.72	1,310.40	1,387.20	1,387.20	1,387.20
10	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 1" Meter	17,989.44	18,345.60	19,420.80	19,420.80	19,420.80
15	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 2" Meter	1,027.20	1,047.60	1,108.80	1,108.80	1,108.80
20	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 3" Meter	-	-	-	-	-
25	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 3/4" Meter	384.72	392.40	415.20	415.20	415.20
30	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 4" Meter	-	-	-	-	-
35	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 5/8" Meter	1,240,384.80	1,316,400.60	1,393,623.00	1,393,623.00	1,393,623.00
40	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 6" Meter	-	-	-	-	-
45	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Cust Srv Chg - Residential City Water - 8" Meter	-	-	-	-	-
50	Operating Revenue	20	20	461100 -- RESIDENTIAL CITY WATER	Water Rev - Residential City	2,154,264.90	2,154,264.90	2,154,264.90	2,154,264.90	2,154,264.90
55	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 1 1/2" Meter	3,211.80	3,276.00	3,468.00	3,468.00	3,468.00
60	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 1" Meter	82,879.92	84,520.80	89,474.40	89,474.40	89,474.40
65	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 2" Meter	2,054.40	2,095.20	2,217.60	2,217.60	2,217.60
70	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 3" Meter	-	-	-	-	-
75	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 3/4" Meter	-	-	-	-	-
80	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 4" Meter	-	-	-	-	-
85	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 5/8" Meter	416,833.44	442,378.68	468,329.40	468,329.40	468,329.40
90	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 6" Meter	-	-	-	-	-
95	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Cust Srv Chg - Residential County Water - 8" Meter	-	-	-	-	-
100	Operating Revenue	20	20	461200 -- RESIDENTIAL COUNTY WATER	Water Rev - Residential County	1,181,647.16	1,181,647.16	1,181,647.16	1,181,647.16	1,181,647.16
105	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 1 1/2" Meter	67,447.80	68,796.00	72,828.00	72,828.00	72,828.00
110	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 1" Meter	106,330.44	108,435.60	114,790.80	114,790.80	114,790.80
115	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 2" Meter	129,427.20	131,997.60	139,708.80	139,708.80	139,708.80
120	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 3" Meter	48,159.00	49,119.00	51,990.00	51,990.00	51,990.00
125	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 3/4" Meter	961.80	981.00	1,038.00	1,038.00	1,038.00
130	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 4" Meter	19,262.16	19,645.20	20,793.60	20,793.60	20,793.60
135	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 5/8" Meter	189,604.32	201,224.04	213,028.20	213,028.20	213,028.20
140	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 6" Meter	6,420.00	6,547.56	6,930.00	6,930.00	6,930.00
145	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Cust Srv Chg - Commercial City Water - 8" Meter	-	-	-	-	-
150	Operating Revenue	20	20	461300 -- COMMERCIAL CITY WATER	Water Rev - Commercial City	2,215,962.55	2,215,962.55	2,215,962.55	2,215,962.55	2,215,962.55
155	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 1 1/2" Meter	52,031.16	53,071.20	56,181.60	56,181.60	56,181.60
160	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 1" Meter	47,222.28	48,157.20	50,979.60	50,979.60	50,979.60
165	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 2" Meter	48,278.40	49,237.20	52,113.60	52,113.60	52,113.60
170	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 3" Meter	15,410.88	15,718.08	16,636.80	16,636.80	16,636.80
175	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 3/4" Meter	-	-	-	-	-
180	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 4" Meter	9,631.08	9,822.60	10,396.80	10,396.80	10,396.80
185	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 5/8" Meter	38,364.96	40,716.12	43,104.60	43,104.60	43,104.60
190	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Cust Srv Chg - Commercial County Water - 6" Meter	6,420.00	6,547.56	6,930.00	6,930.00	6,930.00
195	Operating Revenue	20	20	461400 -- COMMERCIAL COUNTY WATER	Water Rev - Commercial County	1,148,225.43	1,148,225.43	1,148,225.43	1,148,225.43	1,148,225.43
200	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Cust Srv Chg - Industrial County Water - 6" Meter	6,420.00	6,547.56	6,930.00	6,930.00	6,930.00
205	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Cust Srv Chg - Industrial County Water - 2" Meter	6,163.20	6,285.60	6,652.80	6,652.80	6,652.80
210	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Cust Srv Chg - Industrial County Water - 4" Meter	6,420.72	6,548.40	6,931.20	6,931.20	6,931.20
215	Operating Revenue	20	20	461600 -- INDUSTRIAL COUNTY WATER	Water Rev - Industrial County	606,728.77	621,304.84	635,880.91	635,880.91	635,880.91
220	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
225	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
230	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
235	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
240	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 4" Fire Service	42,660.00	42,660.00	42,660.00	42,660.00	42,660.00
245	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 6" Fire Service	169,503.48	169,503.48	169,503.48	169,503.48	169,503.48
250	Operating Revenue	20	20	462100 -- FIRE SPRINKLER SERVICE	Water Rev - Fire Sprinkler Srv - 8" Fire Service	60,444.72	60,444.72	60,444.72	60,444.72	60,444.72
255	Operating Revenue	20	20	462200 -- PRIVATE FIRE HYDRANTS	Water Rev - Other Fire Hydrants Monthly Fee	9,820.92	9,820.92	9,820.92	9,820.92	9,820.92
260	Operating Revenue	20	20	463100 -- CITY FIRE HYDRANTS	Water Rev - City Fire Hydrant Monthly Fee	44,084.04	44,084.04	44,084.04	44,084.04	44,084.04
265	Operating Revenue	20	20	463100 -- CITY FIRE HYDRANTS	Water Rev - County Fire Hydrant Monthly Fee	25,323.00	25,323.00	25,323.00	25,323.00	25,323.00
270	Operating Revenue	20	20	466100 -- WATER SALES RESALE	Water Rev - Wholesale Sales/Non Producer Per 1K gal	1,590,383.44	1,590,383.44	1,590,383.44	1,590,383.44	1,590,383.44
275	Operating Revenue	20	20	466200 -- WATER SALES RESALE-PRODUCERS	Water Cust Srv Chg - Wholesale Producer Water - 10" Meter	-	-	-	-	-
280	Operating Revenue	20	20	466200 -- WATER SALES RESALE-PRODUCERS	Water Rev - Wholesale Sales/Producer Per 1K gal	744,600.00	744,600.00	744,600.00	744,600.00	744,600.00
285	Operating Revenue	20	20	467100 -- WATER USED BY ELECTRIC DEPARTM	Water Rev - Gratis/Elec Dept - 1st 5K gal	393.11	393.11	393.11	393.11	393.11
290	Operating Revenue	20	20	467200 -- WATER USED BY WATER DEPARTMEN	Water Rev - Gratis/Water Dept - 1st 5K gal	2,450.12	2,450.12	2,450.12	2,450.12	2,450.12
295	Operating Revenue	20	20	471100 -- WATER TAP FEE REVENUE	Water Tap Fee	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
300	Operating Revenue	20	20	499998 -- Add'l Water Revenue Needed	Add'l Revenue Needed	-	-	-	447,710.64	911,091.24
305	Operating Expense	20	20	999998 -- Water labor charged to capital	Payroll charged to capital	(462,648.00)	(274,500.00)	(274,500.00)	(274,500.00)	(274,500.00)
310	Operating Expense	20	21	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	300,944.67	300,944.67	300,944.67	300,944.67	300,944.67
315	Operating Expense	20	21	570150 -- LIFE INSURANCE - FIELD	Employee Benefits - Life Insurance	6,033.03	6,033.03	6,033.03	6,033.03	6,033.03



Frankfort Electric Water Plant Board
 Line Item Detail - Water
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
320	Operating Expense	20	21	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - 401a Match	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
325	Operating Expense	20	21	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	429,803.74	444,573.80	459,062.04	476,203.59	487,656.48
330	Operating Expense	20	21	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	124,027.07	128,244.73	132,381.91	137,276.75	140,547.17
335	Operating Expense	20	21	570350 -- UNIFORMS - FIELD	Employee Benefits - Uniforms	31,900.00	31,900.00	31,900.00	31,900.00	31,900.00
340	Operating Expense	20	21	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	21,277.92	21,277.92	21,277.92	21,277.92	21,277.92
345	Operating Expense	20	21	677000 -- FIRE HYDRANTS	FIRE HYDRANTS	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
350	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
355	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	Enhanced Leak Detection Survey	53,000.00	-	-	-	-
360	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services City	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
365	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services City Schools	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
370	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services County	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
375	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	In Kind Services County Schools	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
380	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	Lead Service Line Inventory	65,000.00	1,000.00	1,000.00	1,000.00	1,000.00
385	Operating Expense	20	21	678000 -- WATER DISTRIBUTION EXPENSES	Maintenance Supplies	135,000.00	85,000.00	85,000.00	85,000.00	85,000.00
390	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
395	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
400	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
405	Operating Expense	20	21	678100 -- WATER DIST PAYROLL	Payroll	1,502,428.66	1,553,477.46	1,603,552.26	1,662,797.52	1,702,381.43
410	Operating Expense	20	21	678101 -- WATER DIST PAYROLL OT	Payroll - OT	118,840.29	122,924.20	126,930.18	131,669.80	134,836.51
415	Operating Expense	20	22	570350 -- UNIFORMS - FIELD	Employee Benefits - Uniforms	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
420	Operating Expense	20	24	570500 -- Health Insurance - Water Trtmt	Employee Benefits - Health Insurance	107,962.21	107,962.21	107,962.21	107,962.21	107,962.21
425	Operating Expense	20	24	570550 -- Life Insurance - Water Trtmt	Employee Benefits - Life Insurance	2,212.78	2,212.78	2,212.78	2,212.78	2,212.78
430	Operating Expense	20	24	570600 -- Pension Expense - Water Trtmt	Employee Benefits - 401a Match	1,700.00	1,700.00	1,700.00	1,700.00	1,700.00
435	Operating Expense	20	24	570600 -- Pension Expense - Water Trtmt	Employee Benefits - KPPA Match	194,297.93	198,769.71	203,793.10	208,797.11	213,628.12
440	Operating Expense	20	24	570650 -- Social Security - Water Trtmt	Employee Benefits - Social Security	55,782.87	57,059.81	58,494.26	59,923.18	61,302.69
445	Operating Expense	20	24	570750 -- Uniforms - Water Trtmt	Employee Benefits - Uniforms	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
450	Operating Expense	20	24	570800 -- WORKER'S COMP - WATER TRTMNT	Employee Benefits - Workers Comp	7,287.76	7,287.76	7,287.76	7,287.76	7,287.76
455	Operating Expense	20	24	623000 -- PUMPING POWER	FPB Utilities	680,000.00	680,000.00	680,000.00	680,000.00	680,000.00
460	Operating Expense	20	24	633000 -- PUMPING MAINTENANCE	Pump Maintenance	175,000.00	175,000.00	175,000.00	175,000.00	175,000.00
465	Operating Expense	20	24	641000 -- WATER TREATMENT CHEMICALS	Chemicals	983,100.00	983,100.00	983,100.00	983,100.00	983,100.00
470	Operating Expense	20	24	642000 -- WATER TREATMENT LABOR	Payroll	332,470.32	339,119.73	345,902.12	352,820.16	359,876.57
475	Operating Expense	20	24	642001 -- WATER TREATMENT LABOR OT	Payroll - OT	29,730.49	30,380.21	31,073.09	31,754.45	32,451.86
480	Operating Expense	20	24	643000 -- MISCELLANEOUS TREATMENT EXPENSES	Miscellaneous Treatment Expense	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
485	Operating Expense	20	24	644000 -- TREATMENT LABORATORY EXPENSE	Lab Supplies, Compliance/Non-Compliance Analysis	65,000.00	70,000.00	65,000.00	65,000.00	65,000.00
490	Operating Expense	20	24	652000 -- WATER TREATMENT MAINTENANCE	HS Clearwell Inspection	15,000.00	-	-	-	-
495	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
500	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
505	Operating Expense	20	24	652100 -- WATER TREATMENT MAINT PAYROLL	Payroll	207,352.24	212,042.64	216,837.73	221,174.48	225,597.97
510	G&A Expense	20	20	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	1,642,871.84	1,628,620.84	1,457,485.16	1,416,845.99	1,389,711.29
515	G&A Expense	20	20	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	301,599.96	657,575.04	757,957.56	831,365.04	881,748.36
520	G&A Expense	20	20	930600 -- INTERCO INT EXP-KIA	InterDivision Interest on KIA Loan	49,025.86	45,475.66	41,889.96	38,268.40	34,610.63
525	G&A Expense	20	20	930610 -- INTERCO INT EXP-ADMIN BLDG	InterDivision Interest on 2015A loan	38,331.78	36,377.55	34,403.77	32,410.26	30,396.81
530	G&A Expense	20	20	930620 -- INTERCO INT EXP-RESERVOIR	InterDivision Interest on Reservoir Loan	76,334.33	74,052.32	71,747.48	69,419.59	67,068.43
535	G&A Expense	20	20	930630 -- INTERCO INT EXP-AMI LOAN	InterDivision Interest on AMI Loan	21,687.21	25,036.31	23,223.31	21,392.18	19,542.74
540	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
545	G&A Expense	20	21	905400 -- SOFTWARE SERVICES	MicroComm Maintenance Agreement	8,500.00	8,500.00	8,500.00	8,500.00	8,500.00
550	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
555	G&A Expense	20	21	913000 -- PUBLISHING EXPENSE	Publishing Expense	750.00	750.00	750.00	750.00	750.00
560	G&A Expense	20	21	920060 -- DUES AND SUBSCRIPTIONS	CDL License Renewals	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
565	G&A Expense	20	21	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Department for Environmental Protection	4,400.00	-	4,400.00	-	4,400.00
570	G&A Expense	20	21	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Water & Wastewater	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
575	G&A Expense	20	21	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	7,680.00	7,680.00	7,680.00	7,680.00	7,680.00
580	G&A Expense	20	21	920100 -- ADMINISTRATIVE PAYROLL	Payroll	342,099.98	307,803.62	312,860.29	318,511.30	326,678.93
585	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
590	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	America Water Works Association KY/TN (1 Person)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
595	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	American Water Works Association DSS (1 Person)	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
600	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	Blue Grass Cross Connection Conference (4 people)	800.00	800.00	800.00	800.00	800.00
605	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	Kentucky Water & Wastewater Annual Conference (8 people)	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
610	G&A Expense	20	21	920700 -- TRAVEL AND TRAINING EXPENSE	Miscellaneous Certification Training	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
615	G&A Expense	20	21	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	26,170.65	23,546.98	23,933.81	24,366.11	24,990.94
620	G&A Expense	20	21	923400 -- CONSULTING FEES	Tank inspections	12,000.00	-	-	-	12,000.00
625	G&A Expense	20	21	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	40,485.83	40,485.83	40,485.83	40,485.83	40,485.83
630	G&A Expense	20	21	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	1,178.25	1,178.25	1,178.25	1,178.25	1,178.25



Frankfort Electric Water Plant Board
 Line Item Detail - Water
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
635	G&A Expense	20	21	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	540.00	540.00	540.00	540.00	540.00
640	G&A Expense	20	21	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	75,635.95	77,571.42	78,926.10	80,440.00	82,628.11
645	G&A Expense	20	21	926600 -- OTHER CO PAID PENSION EXPENSES	Employee Benefits - KPPA Sick Time for Retirees	76,228.86	-	-	-	-
650	G&A Expense	20	21	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	225,538.53	225,538.53	225,538.53	225,538.53	225,538.53
655	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
660	G&A Expense	20	21	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing at Water Tanks and Pump Stations	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
665	G&A Expense	20	21	930110 -- REPAIR & MAINTENANCE EXPENSE	School Water Fountains	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
670	G&A Expense	20	21	930300 -- UTILITIES	FPB Utilities	171,000.00	171,000.00	171,000.00	171,000.00	171,000.00
675	G&A Expense	20	21	930300 -- UTILITIES	KU Tanglewood Temp	550.00	550.00	550.00	550.00	550.00
680	G&A Expense	20	21	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	17,336.00	17,336.00	17,336.00	17,336.00	17,336.00
685	G&A Expense	20	21	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	121,300.00	121,300.00	121,300.00	121,300.00	121,300.00
690	G&A Expense	20	22	700000 -- ENGINEERING EXPENSE ACCOUNT	Survey Equip, Paint, Stakes, Drafting/Plotting Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
695	G&A Expense	20	22	700100 -- ENGINEERING PAYROLL	Payroll	417,493.44	426,432.75	436,175.90	445,524.94	454,435.44
700	G&A Expense	20	22	700500 -- Health Insurance - Eng	Employee Benefits - Health Insurance	53,981.11	53,981.11	53,981.11	53,981.11	53,981.11
705	G&A Expense	20	22	700550 -- Life Insurance - Eng	Employee Benefits - Life Insurance	1,755.39	1,755.39	1,755.39	1,755.39	1,755.39
710	G&A Expense	20	22	700600 -- Pension Expense - Eng	Employee Benefits - KPPA Match	111,846.49	114,241.33	116,851.52	119,356.13	121,743.25
715	G&A Expense	20	22	700650 -- Social Security - Eng	Employee Benefits - Social Security	31,188.68	31,530.92	32,072.17	32,579.18	33,048.49
720	G&A Expense	20	22	700800 -- ENGINEERING WORKERS COMP	Employee Benefits - Workers Comp	3,090.56	3,090.56	3,090.56	3,090.56	3,090.56
725	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
730	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
735	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	KyPipe Maintenance	900.00	900.00	900.00	900.00	900.00
740	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	Precision Products Annual GPS Tech Support	500.00	500.00	500.00	500.00	500.00
745	G&A Expense	20	22	905400 -- SOFTWARE SERVICES	Rapid Plan Traffic Control	180.00	180.00	180.00	180.00	180.00
750	G&A Expense	20	22	920060 -- DUES AND SUBSCRIPTIONS	American Water Works Association	4,400.00	4,400.00	4,400.00	4,400.00	4,400.00
755	G&A Expense	20	22	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Municipal Utilities Association	10,100.00	10,100.00	10,100.00	10,100.00	10,100.00
760	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
765	G&A Expense	20	22	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,280.00	3,280.00	3,280.00	3,280.00	3,280.00
770	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
775	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	AWWA Annual Coference	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
780	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	ESRI User Conference	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
785	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	KAMP GIS Conference (1 person)	700.00	700.00	700.00	700.00	700.00
790	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	KWVOA	260.00	260.00	260.00	260.00	260.00
795	G&A Expense	20	22	920700 -- TRAVEL AND TRAINING EXPENSE	KY/TN Water Professionals Conference	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
800	G&A Expense	20	22	923400 -- CONSULTING FEES	AWIA RRA & ERP	-	35,000.00	-	-	-
805	G&A Expense	20	22	923400 -- CONSULTING FEES	Large Diameter Condition Assessment Update	-	-	300,000.00	-	-
810	G&A Expense	20	22	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	80.00	80.00	80.00	80.00	80.00
815	G&A Expense	20	22	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	54,901.10	54,901.10	54,901.10	54,901.10	54,901.10
820	G&A Expense	20	24	903010 -- POSTAGE AND PRINTING	Postage and Printing	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00
825	G&A Expense	20	24	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	500.00	500.00	500.00	500.00	500.00
830	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
835	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	American Water Works Annual Dues	600.00	600.00	600.00	600.00	300.00
840	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
845	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	KWVOA Dues	800.00	800.00	800.00	800.00	800.00
850	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	KY Electrical License Renewal	100.00	100.00	100.00	100.00	100.00
855	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	Kentucky Rural Water Association	1,850.00	1,850.00	1,850.00	1,850.00	-
860	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	Ky Dept for Environmental Protection	1,870.00	-	1,870.00	-	1,870.00
865	G&A Expense	20	24	920060 -- DUES AND SUBSCRIPTIONS	Rockwell SCADA Support	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
870	G&A Expense	20	24	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
875	G&A Expense	20	24	920100 -- ADMINISTRATIVE PAYROLL	Payroll	159,634.84	164,337.28	170,817.93	177,560.41	183,415.99
880	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
885	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	AWWA KY/TN Water Professional Conference	700.00	700.00	700.00	700.00	700.00
890	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	American Water Works Association and USEPA Conferences	12,000.00	12,000.00	12,000.00	12,000.00	8,000.00
895	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	Electrical License CEU Training	100.00	100.00	100.00	100.00	100.00
900	G&A Expense	20	24	920700 -- TRAVEL AND TRAINING EXPENSE	Operator Compliance Education & Recertification	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
905	G&A Expense	20	24	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	26,990.55	26,990.55	26,990.55	26,990.55	26,990.55
910	G&A Expense	20	24	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	745.74	745.74	745.74	745.74	745.74
915	G&A Expense	20	24	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	200.00	200.00	200.00	200.00	200.00
920	G&A Expense	20	24	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	92,530.01	92,530.01	92,530.01	92,530.01	92,530.01
925	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - WTP	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
930	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage pickup	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
935	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing at Water Treatment Plant	28,600.00	28,600.00	28,600.00	28,600.00	28,600.00
940	G&A Expense	20	24	930110 -- REPAIR & MAINTENANCE EXPENSE	Repairs and maintenance	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
945	G&A Expense	20	24	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00



Frankfort Electric Water Plant Board
Line Item Detail - Water
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
950	G&A Expense	20	24	930300 -- UTILITIES	Diesel Fuel and testing for Generator	29,000.00	6,100.00	6,100.00	6,100.00	6,100.00
955	G&A Expense	20	24	930433 -- INTEREST EXP BOND SERIES 2013	Interest - Series 2013 Bonds	7,700.00	-	-	-	-
960	Other Revenue	20	20	415100 -- SALES OF MATERIAL	Material Sales	500.00	500.00	500.00	500.00	500.00
965	Other Revenue	20	20	419510 -- INTEREST 2013 BOND CD	Misc - Interest Income - 2013 BOND CD	6,000.00	-	-	-	-
970	Other Revenue	20	20	421100 -- MISCELLANEOUS INCOME	Misc - MISCELLANEOUS INCOME	95,000.00	95,000.00	95,000.00	95,000.00	95,000.00
975	Other Revenue	20	20	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions	930,000.00	150,000.00	150,000.00	150,000.00	150,000.00
980	Other Revenue	20	20	421400 -- AMORTIZATION BOND PREMIUM	Misc - Bond Amortization Income Water	870.09	-	-	-	-
985	Other Revenue	20	20	470100 -- WATER COLLECTION CHARGES	Water Collection Fee	65,000.00	65,000.00	65,000.00	65,000.00	65,000.00
990	Corp Alloc - Expense	20	20	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 20	2,869,216.09	2,887,644.98	2,939,609.57	2,997,760.02	3,021,365.64
995	Corp Alloc - Revenue	20	20	980001 -- Corporate Allocation Revenue	Corporate Allocation - 20	(102,587.43)	(102,587.43)	(102,587.43)	(102,587.43)	(102,587.43)

Operating Revenue	12,632,239.37	12,775,954.39	12,948,774.46	13,396,485.10	13,859,865.70
Operating Expense	5,410,703.98	5,513,710.64	5,600,145.07	5,704,535.42	5,780,397.17
G&A Expense	4,434,822.94	4,663,405.09	4,880,418.03	4,623,842.61	4,677,942.47
Other Revenue	1,097,370.09	310,500.00	310,500.00	310,500.00	310,500.00
Corp Alloc - Expense	2,869,216.09	2,887,644.98	2,939,609.57	2,997,760.02	3,021,365.64
Corp Alloc - Revenue	(102,587.43)	(102,587.43)	(102,587.43)	(102,587.43)	(102,587.43)
Increase in Net Position	1,117,453.87	124,281.11	(58,310.78)	483,434.47	793,247.84



Frankfort Plant Board
Telecom Funding Summary
For the Fiscal Years Ending 2024 - 2028

Line	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
10 Operating Revenues	\$ 28,371,063	\$ 29,258,094	\$ 29,738,103	\$ 32,545,710	\$ 33,330,054
15 Other Cable Revenues	1,464,343	4,302,274	6,574,880	345,000	345,000
20 Total Revenues	29,835,406	33,560,367	36,312,983	32,890,710	33,675,054
25 Telecom Division Expenses	(16,523,375)	(16,533,823)	(16,313,923)	(18,090,000)	(18,214,977)
30 Telecom Admin Expenses	(7,355,852)	(8,158,162)	(9,004,589)	(9,716,274)	(10,177,328)
35 Gross Margin	5,956,180	8,868,383	10,994,471	5,084,436	5,282,748
Administrative Overhead					
40 General	(493,490)	(500,311)	(498,913)	(505,322)	(485,945)
45 Administration	(659,805)	(645,634)	(655,072)	(663,719)	(672,727)
50 Board of Directors	(28,083)	(28,083)	(28,083)	(28,083)	(28,083)
55 Customer Service	(678,384)	(695,491)	(710,628)	(729,398)	(735,017)
60 Finance	(212,210)	(216,174)	(219,296)	(222,097)	(225,392)
65 Fleet Services	(141,179)	(144,026)	(150,310)	(153,983)	(156,397)
70 Human Resources	(243,173)	(214,307)	(218,864)	(223,258)	(224,809)
75 Information Technology	(1,225,580)	(1,241,452)	(1,259,521)	(1,277,071)	(1,294,836)
80 Safety	(118,213)	(125,186)	(124,812)	(132,137)	(131,066)
85 Support Services	(433,712)	(441,065)	(450,017)	(456,429)	(462,515)
90 Network Operations Center	(450,549)	(459,051)	(469,429)	(479,433)	(487,743)
95 Total Administrative Overhead	(4,684,379)	(4,710,780)	(4,784,945)	(4,870,930)	(4,904,529)
100 Increase in Net Position	1,271,800	4,157,603	6,209,525	213,505	378,219
105 Plus: Non-Cash Items					
110 Depreciation/Amortization Expense	3,733,822	4,512,076	5,201,916	5,798,108	6,125,930
115 KRS Pension Liability	690,589	690,589	690,589	690,589	690,589
120 Plus: Estimated Debt Funding					
125 Interdivision Loan for NextBand	2,500,000	-	-	-	-
130 NextBand (External Loan)	-	3,000,000	3,000,000	3,000,000	3,000,000
135 Less: Principal Repayment on Debt					
140 FSN - Third Lien Loan, Headend	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
145 NextBand (External Loan)	-	-	(149,823)	(305,640)	(467,688)
150 Interdivision Loan for NextBand	(526,826)	(687,404)	(694,278)	(701,221)	(708,233)
155 Interdivision Loan for 2015A Bond prepayment	(210,356)	(212,459)	(214,584)	(216,730)	(218,897)
160 Total Cash Funding Current Year	6,709,029	10,710,404	13,293,345	7,728,612	8,049,919
165 Cash Balance Beginning of Year	8,985,708	5,717,252	3,263,237	265,943	784,072
170 Cash Available For Capital Additions	15,694,737	16,427,656	16,556,582	7,994,555	8,833,991
175 Telecom Division Estimated Capital Additions	9,655,253	13,014,138	16,082,931	7,075,000	7,340,000
180 Cash Available for General Capital Additions	6,039,484	3,413,518	473,651	919,555	1,493,991
185 General Capital Additions	36,113	-	-	-	-
190 Customer Service Capital Additions	9,651	-	-	-	-
195 Finance Capital Additions	-	-	72,225	-	-
200 Information Technology Capital Additions	94,413	94,413	94,413	94,413	94,413
205 Safety Capital Additions	21,519	1,993	1,993	1,993	1,993
210 Support Services Capital Additions	68,305	18,490	18,490	18,490	18,490
215 NOC Capital Additions	92,231	35,387	20,589	20,589	14,798
220 Total General Capital Additions	322,232	150,282	207,708	135,483	129,693
225 End of Year Estimated Cash Reserve Balance	\$ 5,717,252	\$ 3,263,237	\$ 265,943	\$ 784,072	\$ 1,364,298
230 Cash Reserve Level - 30 Days plus restricted reserve	\$ 2,011,600	\$ 2,016,675	\$ 2,017,579	\$ 2,182,376	\$ 2,206,693
235 Cash Reserve Level - 90 Days plus restricted reserve	\$ 6,034,799	\$ 6,050,025	\$ 6,052,738	\$ 6,547,127	\$ 6,620,079
240 Cash Reserve Level - 120 Days plus restricted reserve	\$ 8,046,398	\$ 8,066,700	\$ 8,070,317	\$ 8,729,502	\$ 8,826,772
245 Cash Reserve Level - 180 Days plus restricted reserve	\$ 12,069,598	\$ 12,100,050	\$ 12,105,476	\$ 13,094,254	\$ 13,240,158



Frankfort Plant Board
5 Year Budget Comparison
Telecom Statements of Revenue, Expenses, and Changes in Net Position - Detail
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 - 22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
OPERATING REVENUES									
5	Cable TV	\$ 11,139,913	\$ 10,913,456	\$ 10,761,969	\$ 10,414,404	\$ 9,932,836	\$ 9,703,520	\$ 11,403,376	\$ 11,544,621
10	Internet	12,554,431	13,625,840	12,803,876	13,243,280	14,259,874	15,420,497	16,368,357	17,245,839
15	Security	457,952	440,000	441,613	440,000	440,000	440,000	440,000	440,000
20	Telephone	1,639,537	1,495,375	1,513,495	1,573,880	1,520,884	1,474,586	1,434,477	1,400,093
25	Media Services & Marketing	837,115	1,063,500	1,228,518	904,500	1,309,500	904,500	1,104,500	904,500
30	General	1,835,158	1,795,000	1,760,720	1,795,000	1,795,000	1,795,000	1,795,000	1,795,000
35	TOTAL OPERATING REVENUES	28,464,106	29,333,172	28,510,192	28,371,063	29,258,094	29,738,103	32,545,710	33,330,054
OPERATING EXPENSES									
40	Payroll	2,335,255	2,821,242	2,256,151	2,329,667	2,427,812	2,516,348	2,599,306	2,691,936
45	Employee Benefits	1,821,525	1,795,004	1,862,012	1,602,712	1,640,843	1,671,335	1,699,906	1,731,808
50	Cable TV	9,278,956	8,970,027	9,296,263	8,782,487	8,464,269	8,394,566	10,006,172	10,179,458
55	Internet	1,378,577	1,822,500	1,498,877	1,925,500	1,925,500	1,925,500	1,925,500	1,845,500
60	Security	189,889	160,000	155,153	160,000	160,000	160,000	160,000	160,000
65	Telephone	529,668	449,772	491,153	432,759	405,149	379,925	356,866	328,275
70	Media Services & Marketing	355,654	454,500	543,255	421,000	665,000	421,000	497,000	421,000
75	General	441,878	492,000	513,425	869,250	845,250	845,250	845,250	857,000
80	TOTAL OPERATING EXPENSES	16,331,403	16,965,045	16,616,289	16,523,375	16,533,823	16,313,923	18,090,000	18,214,977
85	GROSS CONTRIBUTION	12,132,703	12,368,126	11,893,903	11,847,689	12,724,270	13,424,180	14,455,710	15,115,076
GENERAL & ADMIN EXPENSES									
90	Payroll	1,193,155	1,339,048	1,235,274	1,502,506	1,556,861	1,606,548	1,643,865	1,678,844
95	Employee Benefits	663,949	1,459,528	815,258	1,269,468	1,256,506	1,273,506	1,286,173	1,298,031
100	Engineering	1,197	11,000	2,478	11,000	11,000	11,000	11,000	11,000
105	Safety	12,834	23,000	11,062	25,000	25,000	25,000	25,000	25,000
110	Dues & Subscriptions	18,039	11,800	280	11,800	11,800	11,800	11,800	11,800
115	Continuing Education	20,834	77,300	21,844	87,496	82,600	82,600	67,600	63,600
120	Cell Phone	42,110	42,425	34,869	41,575	41,575	41,575	41,575	41,575
125	Employee Activity	1,667	1,598	1,722	1,060	1,060	1,060	1,060	1,060
130	Employee Welfare	580	50	1,932	-	-	-	-	-
135	Software Services	13,440	21,500	21,730	18,500	18,500	18,500	18,500	18,500
140	Repairs & Maintenance	29,215	58,700	36,584	49,200	49,200	49,200	49,200	49,200
145	Maintenance Tools & Supplies	16,039	10,000	10,148	10,000	10,000	10,000	10,000	10,000
150	Auto & Truck Repair	36,679	12,848	48,225	12,848	12,848	12,848	12,848	12,848
155	Gas & Oil	123,543	163,500	93,885	159,000	159,000	159,000	159,000	159,000
160	Postage & Printing	-	-	9	-	-	-	-	-
165	Interdepartment Services	5,335	-	13,369	-	-	-	-	-
170	Publishing	345	750	317	750	750	750	750	750
175	Office Supplies	2,900	3,500	3,337	3,500	3,500	3,500	3,500	3,500
180	Depreciation	2,873,588	3,276,703	3,029,251	3,431,544	4,206,729	4,897,968	5,487,751	5,834,372
185	Legal & Accounting	-	3,000	38,203	7,500	3,000	3,000	7,500	3,000
190	FPB Marketing	80,484	143,946	106,561	149,014	149,014	149,014	149,014	149,014
195	Corporate Insurance	3,938	5,300	4,322	5,300	5,300	5,300	5,300	5,300
200	Freight	1,590	-	658	-	-	-	-	-
205	Utilities	288,037	285,900	293,500	297,400	297,400	297,400	297,400	297,400
210	Interest	250,316	253,656	240,074	261,391	256,519	345,020	427,439	503,534
215	Cost of Sales Clearing	98	-	-	-	-	-	-	-
220	Support Services	-	-	-	-	-	-	-	-
225	Inventory Adjustments	4,279	-	-	-	-	-	-	-
230	TOTAL GENERAL & ADMIN EXPENSES	5,684,192	7,205,052	6,064,891	7,355,852	8,158,162	9,004,589	9,716,274	10,177,328
OTHER REVENUE									
235	Capital Contributions	19,140	3,500,000	36,804	1,169,343	4,007,274	6,279,880	50,000	50,000
240	Miscellaneous	100,615	105,000	100,674	105,000	105,000	105,000	105,000	105,000
245	Material Sales	108	-	-	-	-	-	-	-
250	Gain/(Loss) on Sale - Fixed Asset	677	-	10,103	-	-	-	-	-
255	Collection Charges	168,742	180,000	189,138	190,000	190,000	190,000	190,000	190,000
260	TOTAL OTHER REVENUE	289,281	3,785,000	336,717	1,464,343	4,302,274	6,574,880	345,000	345,000
265	NET CONTRIBUTION	6,737,793	8,948,074	6,165,729	5,956,180	8,868,383	10,994,471	5,084,436	5,282,748
270	Administrative Overhead	4,816,438	4,720,975	4,195,355	4,684,379	4,710,780	4,784,945	4,870,930	4,904,529
275	CHANGE IN NET POSITION	\$ 1,921,355	\$ 4,227,099	\$ 1,970,374	\$ 1,271,800	\$ 4,157,603	\$ 6,209,525	\$ 213,505	\$ 378,219



Frankfort Plant Board
FY 24-28 Capital Budget
Telecom

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
5	Robert M Green Relocation	Telecom	3,292	-	-	-	-
10	Western Franklin Co Broadband	Telecom	794,344	2,780,204	4,368,893	-	-
15	Hickory Ridge Broadband	Telecom	79,824	279,385	439,033	-	-
20	Northwest Franklin Co Broadband	Telecom	59,657	208,799	328,112	-	-
25	Swallowfield Broadband	Telecom	167,367	620,785	975,519	-	-
30	Bald Knob Broadband	Telecom	76,258	285,191	448,157	-	-
35	Benson Valley Rd Broadband	Telecom	90,021	315,074	495,116	-	-
40	North Peaks Mill Broadband	Telecom	235,696	824,937	1,296,330	-	-
45	Switzer Broadband	Telecom	69,392	242,871	381,655	-	-
50	Ninevah Rd Broadband	Telecom	25,314	88,599	139,226	-	-
55	Keaton Ln Broadband	Telecom	22,760	79,659	125,179	-	-
60	Hwy 1472 Broadband	Telecom	11,038	38,634	60,711	-	-
65	New Services Telecom -Prewire-New Installations	Telecom	50,000	50,000	50,000	50,000	50,000
70	Head End Equipment	Telecom	150,000	150,000	150,000	150,000	150,000
75	Telecom Equipment	Telecom	85,000	85,000	85,000	85,000	85,000
80	Cable 10 Capital Additions	Telecom	75,000	75,000	75,000	75,000	75,000
85	Node Division	Telecom	35,000	25,000	25,000	25,000	25,000
90	Telecom Routine Extensions	Telecom	100,000	100,000	100,000	100,000	100,000
95	High Speed Data -Modems-Routers-Wifi Devices	Telecom	775,000	225,000	225,000	225,000	225,000
100	Clec - Phone-Mtas	Telecom	20,000	20,000	20,000	20,000	20,000
105	Premise Cable Tv Equipment - Astbs	Telecom	125,000	125,000	125,000	125,000	125,000
110	Metro Ethernet	Telecom	115,000	115,000	115,000	115,000	115,000
115	Security Equipment	Telecom	5,000	5,000	5,000	5,000	5,000
120	Community Wifi Project	Telecom	25,000	25,000	-	-	-
125	Nextband Construction	Telecom	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
130	Nextband Installation	Telecom	1,500,000	2,000,000	2,000,000	2,000,000	2,000,000
135	Franklin Co Road Dept Relocation Cable	Telecom	8,000	-	-	-	-
140	Advances & Contracts	Telecom	50,000	50,000	50,000	50,000	50,000
145	T-383 Replacement - 2003 Van	Telecom	-	-	-	-	50,000
150	T-430 Replacement - 2008 Van	Telecom	-	50,000	-	-	-
155	T-446 Replacement - Bucket Truck - Carryover	Telecom	142,290	-	-	-	-
160	T-465 Replacement - 2011 Bucket Truck	Telecom	265,000	-	-	-	-
165	T-488 Replacement - 2012 Van	Telecom	50,000	-	-	-	-
170	T-492 Replacement - 2012 Bucket Truck	Telecom	265,000	-	-	-	-
175	T-507 Replacement - 2013 Van	Telecom	-	50,000	-	-	-
180	T-508 Replacement - 2013 Van	Telecom	50,000	-	-	-	-
185	T-524 Replacement - 2013 Van	Telecom	-	50,000	-	-	-
190	T-530 Replacement - 2014 Bucket Truck	Telecom	-	-	-	-	265,000
195	T-543 Replacement - 2015 Van	Telecom	-	50,000	-	-	-
200	T-544 Replacement - 2015 Van	Telecom	-	-	-	50,000	-
205	T-562 Replacement - 2017 1/2 Ton Pickup Truck (Ev)	Telecom	75,000	-	-	-	-
210	T-573 Replacement - 2018 Ford F250	Telecom	55,000	-	-	-	-
215	Grand Total		9,655,253	13,014,138	16,082,931	7,075,000	7,340,000



Frankfort Electric Water Plant Board
Line Item Detail - Telecom
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
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	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00	1,650,000.00
15	Operating Revenue	30	31	420820 -- HICAP REVENUE	Data - Hicap Revenue (Ethernet)	549,999.96	575,000.04	600,000.00	624,999.96	525,000.00
20	Operating Revenue	30	31	420822 -- WHOLESALE HICAP REVENUE	Data - On-Net Last Mile	48,500.00	48,500.00	48,500.00	48,500.00	48,500.00
25	Operating Revenue	30	31	420830 -- HSDS REVENUE	Data - Modem Service Business	1,469,829.32	1,560,605.80	1,656,988.62	1,759,324.04	1,867,979.68
30	Operating Revenue	30	31	420830 -- HSDS REVENUE	Data - Modem Service Residential	11,569,891.30	12,284,446.36	13,043,132.30	13,848,674.57	14,703,967.04
35	Operating Revenue	30	31	420830 -- HSDS REVENUE	Ky Broadband Deployment Revenue	48,000.00	216,000.00	480,000.00	480,000.00	480,000.00
40	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Business Three-Service Discount	(52,928.71)	(48,844.31)	(45,075.09)	(41,596.73)	(38,386.79)
45	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Business Two-Service Discounts	(145,979.25)	(148,925.80)	(151,931.82)	(154,998.52)	(158,127.11)
50	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Residential Three-Service Discount	(111,367.16)	(100,731.03)	(91,110.70)	(82,409.16)	(74,538.66)
55	Operating Revenue	30	31	420832 -- BUNDLED SERVICE DISC	Bundled Residential Two-Service Discount	(132,665.88)	(126,177.44)	(120,006.34)	(114,137.05)	(108,554.82)
60	Operating Revenue	30	35	420900 -- TV ADVERTISING REVENUE	Cable - Advertising	800,000.00	1,200,000.00	800,000.00	1,000,000.00	800,000.00
65	Operating Revenue	30	35	420901 -- PRODUCTION REVENUE	Cable - Production Revenue	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
70	Operating Revenue	30	35	420905 -- INTERNET ADVERTISING REVENUE	Cable - Internet Ad Revenue	75,000.00	80,000.00	75,000.00	75,000.00	75,000.00
75	Operating Revenue	30	35	420910 -- LEASE OR SALE CHANNEL	Cable - Lease or Sale Channel	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
80	Operating Revenue	30	35	420970 -- CHANNEL 10 REVENUE	Cable - Channel 10 Revenue	500.00	500.00	500.00	500.00	500.00
85	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Bulk Basic I Dormitory, Hotel, Hospital, State Gov't, Apartments Service Old	269,842.32	288,270.18	313,598.34	339,819.48	361,900.44
90	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Bulk Basic II Office Complex Service	328,425.12	350,892.72	381,778.56	413,688.24	440,478.72
95	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Classic Cable Service	7,923,004.20	7,408,051.92	7,142,156.74	8,814,418.32	8,926,178.15
100	Operating Revenue	30	36	420100 -- BASIC SERVICE REVENUE	Cable - Limited Cable Service	314,500.30	341,096.87	370,608.67	403,308.42	439,611.48
105	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Bulk I HD Set Top Converter Service	4,248.00	4,212.00	4,176.00	4,140.00	4,176.00
110	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
115	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Digital Gateway Revenue	121,883.75	130,231.33	137,816.35	131,076.01	124,665.33
120	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Digital Set-Top Converter Service	67,312.62	62,118.23	57,324.69	52,901.06	48,818.78
125	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - HD Plus Service	33,910.42	32,251.93	30,674.55	29,174.31	27,747.45
130	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - HD Set-Top Converter Service	112,187.69	103,530.39	95,541.15	88,168.43	81,364.64
135	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - HD/DVR Set-Top Converter Service	491,355.12	467,323.85	444,467.91	422,729.82	402,054.89
140	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Preferred Cable Service Service	379,899.06	390,264.01	383,033.20	378,435.28	373,579.51
145	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - Sports Plus Service	9,450.00	10,458.00	11,466.00	6,972.00	6,972.00
150	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - TiVo DVR Service	27,432.00	27,432.00	27,432.00	27,432.00	27,432.00
155	Operating Revenue	30	36	420150 -- DIGITAL BASIC REVENUE	Cable - TiVo Mini Service	15,420.00	15,420.00	15,420.00	15,420.00	15,420.00
160	Operating Revenue	30	36	420170 -- VOD REVENUE	Cable - VOD Revenue	-	-	-	-	-
165	Operating Revenue	30	36	420175 -- PAY PER VIEW REVENUE	Cable - Pay Per View	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
170	Operating Revenue	30	36	420200 -- H B O SERVICE FEES	Cable - Bulk HBO Service	7,380.00	7,380.00	7,380.00	7,380.00	7,380.00
175	Operating Revenue	30	36	420200 -- H B O SERVICE FEES	Cable - HBO Service	106,082.87	99,890.05	94,058.75	88,567.86	83,397.52
180	Operating Revenue	30	36	420520 -- PAY CHANNEL DISCOUNTS	Cable - Four-Pay Channels Service	(18,018.72)	(15,971.52)	(14,156.92)	(12,548.48)	(11,122.78)
185	Operating Revenue	30	36	420520 -- PAY CHANNEL DISCOUNTS	Cable - Three-Pay Channels Service	(3,143.48)	(2,567.20)	(1,990.91)	(1,414.62)	(838.33)
190	Operating Revenue	30	36	420520 -- PAY CHANNEL DISCOUNTS	Cable - Two-Pay Channels Service	(6,505.26)	(6,187.10)	(5,884.50)	(5,596.70)	(5,322.98)
195	Operating Revenue	30	36	420600 -- SHOWTIME SERVICE REVENUE	Cable - Showtime-TMC Service LEGACY	58,132.15	55,289.02	52,584.94	50,013.11	47,567.06
200	Operating Revenue	30	36	420600 -- SHOWTIME SERVICE REVENUE	Cable - Showtime-TMC Service NEW	5,934.60	9,099.72	12,264.84	15,429.96	18,595.08
205	Operating Revenue	30	36	420700 -- CINEMAX SERVICE FEE	Cable - Cinemax Service	28,720.05	27,315.41	25,979.46	24,708.86	23,500.39
210	Operating Revenue	30	36	420750 -- STARZ/ENCORE	Cable - Digital-Encore-Starz Service	73,679.29	66,642.54	60,277.84	54,520.99	49,313.96
215	Operating Revenue	30	36	420840 -- DTA REVENUE	Cable - Digital To Analog Converter Service	20,640.00	17,760.00	14,880.00	12,000.00	9,120.00
220	Operating Revenue	30	36	420920 -- SHOPPING CHANNEL REVENUE	Cable - Shopping Channel	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
225	Operating Revenue	30	37	420825 -- LONG DISTANCE REVENUE	Long Distance Revenue	49,234.14	42,341.36	36,413.57	31,315.67	26,931.48
230	Operating Revenue	30	37	420835 -- CLEC LOCAL PHONE REVENUE	Local Telephone - Business Phone Service	665,065.61	685,294.22	706,138.10	727,615.96	749,747.10
235	Operating Revenue	30	37	420835 -- CLEC LOCAL PHONE REVENUE	Local Telephone - Residential Phone Service	859,580.08	793,247.96	732,034.57	675,544.89	623,414.41
240	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
245	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
250	Operating Expense	30	30	510100 -- CABLE OPERATIONS & MAINT PR	Payroll	964,011.42	1,021,444.29	1,067,372.46	1,108,582.56	1,158,271.12
255	Operating Expense	30	30	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll - OT	181,616.89	194,074.42	202,800.77	210,630.69	220,071.51
260	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Comsonic Cli Monitoring	4,250.00	4,250.00	4,250.00	3,000.00	3,000.00
265	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Contract Labor HFC installs	350,000.00	350,000.00	350,000.00	350,000.00	350,000.00
270	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Generator and UPS Maintenance	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
275	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	New Telecom Offering Start Up Cost	26,000.00	-	-	-	-
280	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Tree Trimming	285,000.00	287,000.04	287,000.04	287,000.04	300,000.00
285	Operating Expense	30	30	510300 -- CABLE DISTRIBUTION EXPENSES	Various Distribution Related Expenses	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
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	Bluegrass Energy	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
300	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
305	Operating Expense	30	30	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	113,360.32	113,360.32	113,360.32	113,360.32	113,360.32
310	Operating Expense	30	30	570150 -- LIFE INSURANCE - FIELD	Employee Benefits - Life Insurance	2,231.31	2,231.31	2,231.31	2,231.31	2,231.31
315	Operating Expense	30	30	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - 401a Match	8,600.00	8,600.00	8,600.00	8,600.00	8,600.00



Frankfort Electric Water Plant Board
Line Item Detail - Telecom
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
320	Operating Expense	30	30	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	304,734.98	325,637.46	340,279.41	353,417.23	369,257.99
325	Operating Expense	30	30	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	87,640.57	92,987.18	97,168.25	100,919.81	105,443.21
330	Operating Expense	30	30	570350 -- UNIFORMS - FIELD	Employee Benefits - Uniforms	14,875.00	14,875.00	14,875.00	14,875.00	14,875.00
335	Operating Expense	30	30	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	17,549.46	17,549.46	17,549.46	17,549.46	17,549.46
340	Operating Expense	30	30	999999 -- Telecom labor charged to capital	Payroll charged to capital	(396,999.96)	(396,999.96)	(396,999.96)	(396,999.96)	(396,999.96)
345	Operating Expense	30	31	510100 -- CABLE OPERATIONS & MAINT PR	Payroll	75,741.12	77,255.94	78,801.06	80,377.08	81,984.62
350	Operating Expense	30	31	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll - OT	164,762.36	168,851.80	172,345.14	175,792.05	179,307.89
355	Operating Expense	30	31	530100 -- BROADBAND PAYROLL	Payroll	907,492.84	921,423.23	940,254.31	958,849.90	977,817.39
360	Operating Expense	30	31	530510 -- HICAP EXPENSE	HSDS - Peering	177,300.00	177,300.00	177,300.00	177,300.00	177,300.00
365	Operating Expense	30	31	530510 -- HICAP EXPENSE	Hicap Expense	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
370	Operating Expense	30	31	530510 -- HICAP EXPENSE	Nextband Calix Pon Equipment Maintenance Hardware	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
375	Operating Expense	30	31	530510 -- HICAP EXPENSE	Nextband Calix Pon Equipment Maintenance Software	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
380	Operating Expense	30	31	530512 -- WHOLESALE HICAP EXPENSE	Wholesale Hicap Expense	335,000.00	335,000.00	335,000.00	335,000.00	335,000.00
385	Operating Expense	30	31	530530 -- HSDS EXPENSE	Arris C4 Maintenance (Split 10/90 with Phone)	240,000.00	240,000.00	240,000.00	240,000.00	160,000.00
390	Operating Expense	30	31	530530 -- HSDS EXPENSE	Broadband Provisioning	480,000.00	480,000.00	480,000.00	480,000.00	480,000.00
395	Operating Expense	30	31	530530 -- HSDS EXPENSE	HSDS - Bandwidth	602,700.00	602,700.00	602,700.00	602,700.00	602,700.00
400	Operating Expense	30	31	530530 -- HSDS EXPENSE	HSDS - Compliance	47,500.00	47,500.00	47,500.00	47,500.00	47,500.00
405	Operating Expense	30	31	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	206,207.83	206,207.83	206,207.83	206,207.83	206,207.83
410	Operating Expense	30	31	570150 -- LIFE INSURANCE - FIELD	Life Insurance	4,282.93	4,282.93	4,282.93	4,282.93	4,282.93
415	Operating Expense	30	31	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	302,590.89	309,975.30	316,369.95	322,697.34	329,151.29
420	Operating Expense	30	31	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	87,821.72	89,316.12	91,142.14	92,948.96	94,791.91
425	Operating Expense	30	31	570350 -- UNIFORMS - FIELD	Employee Benefits - Uniforms	19,975.00	19,975.00	19,975.00	19,975.00	19,975.00
430	Operating Expense	30	31	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	24,441.31	24,441.31	24,441.31	24,441.31	24,441.31
435	Operating Expense	30	35	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll - OT	27,748.38	28,471.72	29,388.06	30,336.76	31,129.39
440	Operating Expense	30	35	520100 -- CABLE 10 PAYROLL	Payroll	193,194.08	197,001.13	201,824.02	206,817.14	210,988.88
445	Operating Expense	30	35	520200 -- CHANNEL 10 EXPENSES	Cable 10 Expense	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
450	Operating Expense	30	35	520200 -- CHANNEL 10 EXPENSES	Around 10 Expense	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
450	Operating Expense	30	35	525200 -- CABLE ADVERTISING EXPENSE	Cable Advertising Expense	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
455	Operating Expense	30	35	525200 -- CABLE ADVERTISING EXPENSE	External Advertising	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
460	Operating Expense	30	35	525201 -- AGENCY COMMISSION	Managed Service Fees	304,000.00	545,000.00	304,000.00	380,000.00	304,000.00
465	Operating Expense	30	35	525202 -- INTERNET AD EXPENSE	Internet Ad Expense	53,000.00	56,000.00	53,000.00	53,000.00	53,000.00
470	Operating Expense	30	35	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	148,448.04	148,448.04	148,448.04	148,448.04	148,448.04
475	Operating Expense	30	35	570150 -- LIFE INSURANCE - FIELD	Employee Benefits - Life Insurance	738.41	738.41	738.41	738.41	738.41
480	Operating Expense	30	35	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - 401a Match	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00
485	Operating Expense	30	35	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	46,559.00	47,772.69	49,310.23	50,902.04	52,232.00
490	Operating Expense	30	35	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	16,902.10	17,248.67	17,687.72	18,142.27	18,522.05
495	Operating Expense	30	35	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	846.12	846.12	846.12	846.12	846.12
500	Operating Expense	30	36	510170 -- VOD EXPENSE	Evolution VOD Expense	4,175.25	-	-	-	-
505	Operating Expense	30	36	510170 -- VOD EXPENSE	eVUE VUIT	7,800.00	-	-	-	-
510	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	Cable - TiVo DVR Service	45.84	45.84	45.84	45.84	45.84
515	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	Ineoquest Channel Status Monitoring	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
520	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	Nextband Stream Expense	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
525	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	Nextband Stream Minerva OTT	150,000.00	150,000.00	150,000.00	150,000.00	150,000.00
530	Operating Expense	30	36	510300 -- CABLE DISTRIBUTION EXPENSES	RGB Channel Grooming Annual Fee	45,000.00	45,000.00	45,000.00	45,000.00	25,000.00
535	Operating Expense	30	36	510510 -- HBO EXPENSE	Cable - Bulk HBO Service	590.40	885.60	4,885.56	4,885.56	4,885.56
540	Operating Expense	30	36	510510 -- HBO EXPENSE	Cable - HBO Service	93,706.54	88,236.21	83,085.23	78,234.95	73,667.81
545	Operating Expense	30	36	510540 -- SHOWTIME EXPENSE	Cable - Showtime-TMC Service LEGACY	56,736.98	53,962.08	51,322.90	48,812.79	46,425.45
550	Operating Expense	30	36	510540 -- SHOWTIME EXPENSE	Cable - Showtime-TMC Service NEW	4,590.00	7,038.00	9,486.00	11,934.00	14,382.00
555	Operating Expense	30	36	510550 -- CINEMAX EXPENSE	Cable - Cinemax Service	16,064.08	15,278.42	14,531.18	13,820.49	13,144.55
560	Operating Expense	30	36	510565 -- STARZ/ENCORE	Cable - Digital-Encore-Starz Service	40,768.83	38,903.32	37,139.54	35,415.85	32,875.97
565	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Bulk Basic I Dormitory, Hotel, Hospital, State Gov't, Apartments Service Old	238,797.38	257,696.05	284,109.14	308,717.90	329,678.26
570	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Bulk Basic II Office Complex Service	290,659.68	313,662.77	345,812.37	375,765.67	401,278.18
575	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Classic Cable Service	6,984,548.91	6,621,424.27	6,469,661.44	8,006,571.25	8,131,663.76
580	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Limited Cable Service	217,130.53	242,295.06	270,282.71	301,428.25	336,160.98
585	Operating Expense	30	36	510600 -- SATELLITE STATION EXPENSE	Cable - Preferred Cable Service Service	16,134.67	17,087.03	17,054.37	17,022.06	16,938.91
590	Operating Expense	30	36	510650 -- DIGITAL STATION EXPENSE	Cable - Digital Gateway Revenue	124,468.48	121,932.87	119,448.56	117,016.08	114,614.98
595	Operating Expense	30	36	510650 -- DIGITAL STATION EXPENSE	Cable - Preferred Cable Service Service	331,617.82	330,492.22	331,677.81	332,324.56	329,394.38
600	Operating Expense	30	36	510660 -- HIGH DEFINITION TV EXPENSE	Cable - HD Plus Service	14,797.34	14,769.19	14,784.60	14,819.31	14,787.13
605	Operating Expense	30	36	510665 -- SPORTS TIER	Cable - Sports Plus Service	3,818.81	4,525.40	5,203.43	3,322.41	3,479.53
610	Operating Expense	30	36	510675 -- PAY PER VIEW EXPENSE	Cable - Pay Per View	1,035.00	1,035.00	1,035.00	1,035.00	1,035.00
615	Operating Expense	30	36	510800 -- ROYALTY COPYRIGHT EXPENSE	Royalty Expense	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
620	Operating Expense	30	36	530550 -- EXPANDED CABLE EXPENSE	Arris Digital Headend	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
625	Operating Expense	30	36	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	62,078.27	62,078.27	62,078.27	62,078.27	62,078.27



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Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
630	Operating Expense	30	36	570150 -- LIFE INSURANCE - FIELD	Employee Benefits - Life Insurance	1,294.02	1,294.02	1,294.02	1,294.02	1,294.02
635	Operating Expense	30	36	570350 -- UNIFORMS - FIELD	Employee Benefits - Uniforms	6,375.00	6,375.00	6,375.00	6,375.00	6,375.00
640	Operating Expense	30	36	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	343.69	343.69	343.69	343.69	343.69
645	Operating Expense	30	37	530520 -- LONG DISTANCE FSN EXPENSE	Long Distance Expense	28,955.34	24,901.59	21,415.37	18,417.22	15,838.81
650	Operating Expense	30	37	530540 -- CLEC EXPENSE	Arris C4 Maintenance (Split 10/90 with Broadband)	22,500.00	22,500.00	22,500.00	22,500.00	15,000.00
655	Operating Expense	30	37	530540 -- CLEC EXPENSE	Local Telephone - Business Phone Service	76,049.28	76,049.28	76,049.28	76,049.28	76,049.28
660	Operating Expense	30	37	530540 -- CLEC EXPENSE	Local Telephone - Residential Phone Service	305,253.93	281,698.08	259,959.99	239,899.38	221,386.82
665	Operating Expense	30	37	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	9,716.60	9,716.60	9,716.60	9,716.60	9,716.60
670	Operating Expense	30	37	570150 -- LIFE INSURANCE - FIELD	Employee Benefits - Life Insurance	191.25	191.25	191.25	191.25	191.25
675	Operating Expense	30	37	570350 -- UNIFORMS - FIELD	Employee Benefits - Uniforms	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00
680	Operating Expense	30	37	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	204.67	204.67	204.67	204.67	204.67
685	Operating Expense	30	38	510101 -- CABLE OPERATIONS & MAINT PR OT	Payroll - OT	33,441.63	34,110.46	34,792.67	35,488.52	36,198.29
690	Operating Expense	30	38	530160 -- SECURITY PAYROLL	Payroll	178,658.56	182,178.73	185,769.31	189,431.69	193,167.33
695	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
700	Operating Expense	30	38	530560 -- SECURITY EXPENSE	Security Expense	153,000.00	153,000.00	153,000.00	153,000.00	153,000.00
705	Operating Expense	30	38	570100 -- HEALTH INSURANCE - FIELD	Employee Benefits - Health Insurance	33,738.19	33,738.19	33,738.19	33,738.19	33,738.19
710	Operating Expense	30	38	570150 -- LIFE INSURANCE - FIELD	Employee Benefits - Life Insurance	740.04	740.04	740.04	740.04	740.04
715	Operating Expense	30	38	570200 -- PENSION EXPENSE - FIELD	Employee Benefits - KPPA Match	56,111.70	57,233.94	58,378.62	59,546.19	60,737.11
720	Operating Expense	30	38	570250 -- SOCIAL SECURITY EXP - FIELD	Employee Benefits - Social Security	16,225.66	16,546.12	16,872.99	17,206.40	17,546.47
725	Operating Expense	30	38	570400 -- WORKER'S COMP - FIELD	Employee Benefits - Workers Comp	4,463.33	4,463.33	4,463.33	4,463.33	4,463.33
730	G&A Expense	30	30	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
735	G&A Expense	30	30	905400 -- SOFTWARE SERVICES	Pole loading software license	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
740	G&A Expense	30	30	905400 -- SOFTWARE SERVICES	Software Services Fleet Mgt Software	16,500.00	16,500.00	16,500.00	16,500.00	16,500.00
745	G&A Expense	30	30	913000 -- PUBLISHING EXPENSE	Publishing Expense	750.00	750.00	750.00	750.00	750.00
750	G&A Expense	30	30	920060 -- DUES AND SUBSCRIPTIONS	CDL License Renewals	700.00	700.00	700.00	700.00	700.00
755	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
760	G&A Expense	30	30	920060 -- DUES AND SUBSCRIPTIONS	KY Electrical License Renewal	100.00	100.00	100.00	100.00	100.00
765	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
770	G&A Expense	30	30	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	31,000.00	31,000.00	31,000.00	31,000.00	31,000.00
775	G&A Expense	30	30	920100 -- ADMINISTRATIVE PAYROLL	Payroll	600,386.45	611,292.34	635,088.50	646,505.41	659,883.87
780	G&A Expense	30	30	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	43,664.60	44,720.28	45,990.50	47,153.90	48,200.07
785	G&A Expense	30	30	920400 -- SAFETY EXPENSE	PPE (Personal Protection Equipment)	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
790	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	ACA Summit - MS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
795	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	Calix Connexions - MS	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
800	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	FFTH Training	15,000.00	15,000.00	15,000.00	-	-
805	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	Fiber Connect	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
810	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	Independent Show - MS	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
815	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	Master Electrician CEUs/License	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
820	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	NCTC Regional/Marketing Meetings - MS	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
825	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	NCTC WEC - MS	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
830	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	NCTi Training	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
835	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	NESC	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
840	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	SCTE Expo	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
845	G&A Expense	30	30	920700 -- TRAVEL AND TRAINING EXPENSE	SCTE Expo - Engineering/Construction FTTH	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
850	G&A Expense	30	30	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	49,269.91	50,184.97	51,990.19	52,768.06	53,683.32
855	G&A Expense	30	30	923600 -- LEGAL EXPENSES CABLE CASES	Legal Assistance for Agreements & Tower	7,500.00	3,000.00	3,000.00	7,500.00	3,000.00
860	G&A Expense	30	30	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	83,130.90	83,130.90	83,130.90	83,130.90	83,130.90
865	G&A Expense	30	30	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	1,868.80	1,868.80	1,868.80	1,868.80	1,868.80
870	G&A Expense	30	30	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	520.00	520.00	520.00	520.00	520.00
875	G&A Expense	30	30	926460 -- UNIFORM EXPENSE	Employee Benefits - Uniforms	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
880	G&A Expense	30	30	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	168,679.92	171,884.43	178,599.71	181,969.98	185,834.34
885	G&A Expense	30	30	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
890	G&A Expense	30	30	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	128,234.25	128,234.25	128,234.25	128,234.25	128,234.25
895	G&A Expense	30	30	930102 -- FPB Marketing	Billboards - MS	13,902.00	13,902.00	13,902.00	13,902.00	13,902.00
900	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
905	G&A Expense	30	30	930102 -- FPB Marketing	Business Intelligence Program - MS	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
910	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
915	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
920	G&A Expense	30	30	930102 -- FPB Marketing	Network Promotions - MS	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
925	G&A Expense	30	30	930102 -- FPB Marketing	Newspaper - MS	5,880.00	5,880.00	5,880.00	5,880.00	5,880.00
930	G&A Expense	30	30	930102 -- FPB Marketing	Postage - MS	4,800.00	4,800.00	4,800.00	4,800.00	4,800.00
935	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
940	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



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Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
945	G&A Expense	30	30	930102 -- FPB Marketing	Sales Training / Outbound Campaign - MS	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
950	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
955	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
960	G&A Expense	30	30	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pickup at Head End	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
965	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
970	G&A Expense	30	30	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
975	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
980	G&A Expense	30	30	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
985	G&A Expense	30	30	930300 -- UTILITIES	BG Energy - multiple locations	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
990	G&A Expense	30	30	930300 -- UTILITIES	Columbia Gas - Cable Bldg, Hubs	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
995	G&A Expense	30	30	930300 -- UTILITIES	FPB Utilities	221,000.00	221,000.00	221,000.00	221,000.00	221,000.00
1000	G&A Expense	30	30	930300 -- UTILITIES	KU - multiple locations	41,400.00	41,400.00	41,400.00	41,400.00	41,400.00
1005	G&A Expense	30	30	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	2,852,050.23	2,607,936.86	2,320,606.59	2,132,291.90	1,986,996.56
1010	G&A Expense	30	30	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	579,493.92	1,598,792.28	2,577,361.32	3,355,458.96	3,847,375.68
1015	G&A Expense	30	30	930422 -- INTEREST EXPENSE CABLE HEADEND	Interest - Cable Headend Loan	137,812.44	115,312.44	92,812.44	70,312.44	47,812.44
1020	G&A Expense	30	30	930610 -- INTERCO INT EXP-ADMIN BLDG	InterDivision Interest on 2015A loan	41,260.78	39,157.22	37,032.63	34,886.79	32,719.49
1025	G&A Expense	30	30	930640 -- INTERCO INT EXP-NEXTBAND LOAN	InterDivision Interest on NextBand Loan	82,317.46	102,049.19	95,175.15	88,232.37	81,220.16
1030	G&A Expense	30	30	930XXX -- Interest Expense - External NextBand	Interest Exp NextBand External Loan	-	-	120,000.00	234,007.08	341,781.48
1035	G&A Expense	30	30	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	12,848.00	12,848.00	12,848.00	12,848.00	12,848.00
1040	G&A Expense	30	30	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	159,000.00	159,000.00	159,000.00	159,000.00	159,000.00
1045	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
1050	G&A Expense	30	31	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	4,318.49	4,318.49	4,318.49	4,318.49	4,318.49
1055	G&A Expense	30	31	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	97.08	97.08	97.08	97.08	97.08
1060	G&A Expense	30	31	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	240.00	240.00	240.00	240.00	240.00
1065	G&A Expense	30	31	926600 -- OTHER CO PAID PENSION EXPENSES	Employee Benefits - KPPA Sick Time for Retirees	31,682.18	-	-	-	-
1070	G&A Expense	30	31	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	136,988.39	136,988.39	136,988.39	136,988.39	136,988.39
1075	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
1080	G&A Expense	30	32	700000 -- ENGINEERING EXPENSE ACCOUNT	Mapping Material	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1085	G&A Expense	30	32	700000 -- ENGINEERING EXPENSE ACCOUNT	Markers, Paint, And Numbers	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
1090	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
1095	G&A Expense	30	32	700100 -- ENGINEERING PAYROLL	Payroll	339,332.47	369,666.21	382,260.82	395,324.90	404,809.64
1100	G&A Expense	30	32	700101 -- ENGINEERING PAYROLL OT	Payroll - OT	16,506.12	18,022.81	18,652.54	19,305.74	19,779.98
1105	G&A Expense	30	32	700500 -- Health Insurance - Eng	Employee Benefits - Health Insurance	53,981.11	53,981.11	53,981.11	53,981.11	53,981.11
1110	G&A Expense	30	32	700550 -- Life Insurance - Eng	Employee Benefits - Life Insurance	1,209.19	1,209.19	1,209.19	1,209.19	1,209.19
1115	G&A Expense	30	32	700600 -- Pension Expense - Eng	Employee Benefits - 401a Match	1,150.00	1,150.00	1,150.00	1,150.00	1,150.00
1120	G&A Expense	30	32	700600 -- Pension Expense - Eng	Employee Benefits - KPPA Match	92,861.80	101,394.53	104,937.33	108,612.19	111,280.20
1125	G&A Expense	30	32	700650 -- Social Security - Eng	Employee Benefits - Social Security	27,221.65	29,658.21	30,669.87	31,719.24	32,481.11
1130	G&A Expense	30	32	700800 -- ENGINEERING WORKERS COMP	Employee Benefits - Workers Comp	6,166.40	6,166.40	6,166.40	6,166.40	6,166.40
1135	G&A Expense	30	32	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	80.00	80.00	80.00	80.00	80.00
1140	G&A Expense	30	32	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	37,818.46	37,818.46	37,818.46	37,818.46	37,818.46
1145	G&A Expense	30	35	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	500.00	500.00	500.00	500.00	500.00
1150	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
1155	G&A Expense	30	35	920100 -- ADMINISTRATIVE PAYROLL	Payroll	427,168.40	436,172.42	445,925.57	455,337.58	464,368.33
1160	G&A Expense	30	35	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	25,669.21	26,252.36	26,921.14	27,533.60	28,084.27
1165	G&A Expense	30	35	920700 -- TRAVEL AND TRAINING EXPENSE	Editing/Production Training	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
1170	G&A Expense	30	35	920700 -- TRAVEL AND TRAINING EXPENSE	Tuition Reimbursement Companywide ZM	4,896.00	-	-	-	-
1175	G&A Expense	30	35	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	34,642.08	35,375.50	36,172.77	36,939.65	37,672.62
1180	G&A Expense	30	35	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	80,971.66	80,971.66	80,971.66	80,971.66	80,971.66
1185	G&A Expense	30	35	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	1,425.08	1,425.08	1,425.08	1,425.08	1,425.08
1190	G&A Expense	30	35	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	160.00	160.00	160.00	160.00	160.00
1195	G&A Expense	30	35	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
1200	G&A Expense	30	35	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	120,297.17	122,865.58	125,657.62	128,343.17	130,910.03
1205	G&A Expense	30	35	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	67,665.04	67,665.04	67,665.04	67,665.04	67,665.04
1210	G&A Expense	30	36	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	16,194.33	16,194.33	16,194.33	16,194.33	16,194.33
1215	G&A Expense	30	36	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	364.05	364.05	364.05	364.05	364.05
1220	G&A Expense	30	36	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	-	-	-	-	-
1225	G&A Expense	30	36	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	51,857.50	51,857.50	51,857.50	51,857.50	51,857.50
1230	G&A Expense	30	37	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	4,318.49	4,318.49	4,318.49	4,318.49	4,318.49
1235	G&A Expense	30	37	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	97.08	97.08	97.08	97.08	97.08
1240	G&A Expense	30	37	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	9,017.93	9,017.93	9,017.93	9,017.93	9,017.93
1245	G&A Expense	30	38	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
1250	G&A Expense	30	38	920100 -- ADMINISTRATIVE PAYROLL	Payroll	44,282.24	45,127.88	45,990.44	46,870.25	47,767.66
1255	G&A Expense	30	38	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	5,496.69	5,606.63	5,718.76	5,833.13	5,949.80



Frankfort Electric Water Plant Board
Line Item Detail - Telecom
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
1260	G&A Expense	30	38	920700 -- TRAVEL AND TRAINING EXPENSE	Continuing Education	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
1265	G&A Expense	30	38	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	3,808.09	3,881.19	3,955.75	4,031.81	4,109.39
1270	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
1275	G&A Expense	30	38	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	6,747.64	6,747.64	6,747.64	6,747.64	6,747.64
1280	G&A Expense	30	38	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	177.78	177.78	177.78	177.78	177.78
1285	G&A Expense	30	38	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	60.00	60.00	60.00	60.00	60.00
1290	G&A Expense	30	38	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	12,799.98	13,055.98	13,317.09	13,583.44	13,855.11
1295	G&A Expense	30	38	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	28,705.61	28,705.61	28,705.61	28,705.61	28,705.61
1300	Other Revenue	30	30	420530 -- CABLE PENALTY CHARGES	Cable - Penalty Charges	190,000.00	190,000.00	190,000.00	190,000.00	190,000.00
1305	Other Revenue	30	30	421100 -- MISCELLANEOUS INCOME	Misc - Miscellaneous Income	105,000.00	105,000.00	105,000.00	105,000.00	105,000.00
1310	Other Revenue	30	30	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
1315	Other Revenue	30	30	421300 -- CAPITAL CONTRIBUTIONS	Capital Contributions - Ky Broadband Deployment Grant	1,119,342.96	3,957,273.96	6,229,880.04	-	-
1320	Corp Alloc - Expense	30	30	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 30	4,938,125.09	4,964,525.71	5,038,691.09	5,124,676.18	5,158,275.08
1325	Corp Alloc - Revenue	30	30	980001 -- Corporate Allocation Revenue	Corporate Allocation - 30	(253,745.78)	(253,745.78)	(253,745.78)	(253,745.78)	(253,745.78)

Operating Revenue	28,371,063.49	29,258,093.51	29,738,102.88	32,545,709.97	33,330,053.62
Operating Expense	16,523,374.82	16,533,823.36	16,313,923.29	18,090,000.34	18,214,977.48
G&A Expense	7,355,852.04	8,158,161.55	9,004,589.01	9,716,273.84	10,177,327.81
Other Revenue	1,464,342.96	4,302,273.96	6,574,880.04	345,000.00	345,000.00
Corp Alloc - Expense	4,938,125.09	4,964,525.71	5,038,691.09	5,124,676.18	5,158,275.08
Corp Alloc - Revenue	(253,745.78)	(253,745.78)	(253,745.78)	(253,745.78)	(253,745.78)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - General
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 6,292	\$ -	\$ 8,735	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300	\$ 6,300
10	Employee Benefits	16,489	13,500	19,363	16,670	16,670	16,670	16,670	16,670
15	Administrative	405	2,500	1,169	-	-	-	-	-
20	Office Supplies	-	-	-	-	-	-	-	-
25	Postage & Printing	1,731	1,400	1,615	2,000	2,000	2,000	2,000	2,000
30	Dues & Subscriptions	-	-	105	-	-	-	-	-
35	Depreciation	1,079,965	1,078,658	1,036,637	1,046,306	1,056,928	1,052,088	1,074,272	1,009,198
40	Legal & Accounting	885	5,500	-	5,500	5,500	5,500	5,500	5,500
45	Corporate Insurance	958,430	1,213,000	1,269,623	1,285,000	1,286,000	1,286,000	1,286,000	1,284,000
50	Other Services	-	-	33	-	-	-	-	-
55	Employee Activity	-	-	-	-	-	-	-	-
60	Publishing	697	1,000	639	1,000	1,000	1,000	1,000	1,000
65	Safety	575	-	-	-	-	-	-	-
70	General	1,015	-	-	-	-	-	-	-
75	Auto & Truck Repair	(1)	-	-	-	-	-	-	-
80	Gas & Oil	-	-	627	-	-	-	-	-
85	Maintenance Supplies	281	-	362	-	-	-	-	-
90	Repairs & Maintenance	34,269	57,050	75,997	77,550	77,550	77,550	77,550	77,550
95	Inventory Adjustments	(200)	-	-	-	-	-	-	-
100	FPB Marketing	12,002	10,000	10,208	12,343	12,343	12,343	12,343	12,343
105	Contributions to City	109,000	119,900	119,900	119,900	131,890	131,890	131,890	131,890
110	Interdepartment Services	1,429	-	1,325	-	-	-	-	-
115	Utilities	6,982	8,800	8,374	9,300	9,300	9,300	9,300	9,300
120	TOTAL GENERAL & ADMIN EXPENSES	2,230,244	2,511,308	2,554,711	2,581,868	2,605,481	2,600,640	2,622,825	2,555,751
	OTHER REVENUE								
125	Miscellaneous	241,237	225,000	229,279	250,000	250,000	250,000	250,000	250,000
130	Interest	74,580	34,350	414,235	623,700	623,700	623,700	623,700	623,700
135	Gain/(Loss) on KLC Trust Investments	-	-	(255)	-	-	-	-	-
140	TOTAL OTHER REVENUE	315,817	259,350	643,259	873,700	873,700	873,700	873,700	873,700
145	TOTAL GENERAL	\$ 1,914,427	\$ 2,251,958	\$ 1,911,452	\$ 1,708,168	\$ 1,731,781	\$ 1,726,940	\$ 1,749,125	\$ 1,682,051
	Administrative Overhead Allocation								
59.43%	Electric	1,137,744	1,338,339	1,135,976	1,015,164	1,029,197	1,026,321	1,039,505	999,643
11.68%	Water	223,605	263,029	223,258	199,514	202,272	201,707	204,298	196,464
28.89%	Telecom	553,078	650,591	552,218	493,490	500,311	498,913	505,322	485,945
	Total	\$ 1,914,427	\$ 2,251,958	\$ 1,911,452	\$ 1,708,168	\$ 1,731,781	\$ 1,726,940	\$ 1,749,125	\$ 1,682,051



Frankfort Electric Water Plant Board
Line Item Detail - General 4050
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	50	903010 -- POSTAGE AND PRINTING	PO Box Rental	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
10	G&A Expense	40	50	913000 -- PUBLISHING EXPENSE	YP Advertising	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
15	G&A Expense	40	50	920100 -- ADMINISTRATIVE PAYROLL	Payroll	6,300.00	6,300.00	6,300.00	6,300.00	6,300.00
20	G&A Expense	40	50	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	481.95	481.95	481.95	481.95	481.95
25	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
30	G&A Expense	40	50	923500 -- OTHER LEGAL AND ACCOUNTING	SPGE Registration	500.00	500.00	500.00	500.00	500.00
35	G&A Expense	40	50	924000 -- INSURANCE EXPENSE	Corporate Insurance Package	1,272,000.00	1,272,000.00	1,272,000.00	1,272,000.00	1,272,000.00
40	G&A Expense	40	50	924000 -- INSURANCE EXPENSE	Pollution Liability Insurance (\$33K for 3 year policy)	13,000.08	14,000.04	14,000.04	14,000.04	12,000.00
45	G&A Expense	40	50	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	14,500.00	14,500.00	14,500.00	14,500.00	14,500.00
50	G&A Expense	40	50	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	1,687.77	1,687.77	1,687.77	1,687.77	1,687.77
55	G&A Expense	40	50	930102 -- FPB Marketing	FPB Marketing/Advertising	12,343.00	12,343.00	12,343.00	12,343.00	12,343.00
60	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Elevator Maintenance at Old NOC Building	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
65	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	HVAC Maintenance Agreement - Old NOC Building (Split System)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
70	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Landscape Maintenance at Network Operations Center Building	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
75	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Maint & Repairs of Electrical, Plumbing, Sewer, HVAC, etc - Old NOC	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
80	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Maintenance Agreement - Liebert HVAC units @ old NOC bldg	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
85	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Maintenance agreement for UPS at old NOC building	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
90	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing at the Clubhouse, Rental House, and Reservoir	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
95	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	NOC Generator - Maintenance Agreement & Repairs	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
100	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control - Clubhouse	1,450.00	1,450.00	1,450.00	1,450.00	1,450.00
105	G&A Expense	40	50	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control - NOC Building	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
110	G&A Expense	40	50	930300 -- UTILITIES	Columbia Gas - Clubhouse	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
115	G&A Expense	40	50	930300 -- UTILITIES	Columbia Gas - NOC 220 Steele	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
120	G&A Expense	40	50	930300 -- UTILITIES	FPB Utilities - G&A Expense	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
125	G&A Expense	40	50	930403 -- DEPRECIATION EXPENSE	Depreciation Expense - Existing Assets	991,655.15	922,118.98	860,228.58	827,663.35	717,072.65
130	G&A Expense	40	50	930403 -- DEPRECIATION EXPENSE	Depreciation Expense Capital Budget & CIP	54,650.40	134,809.08	191,859.12	246,609.12	292,125.84
135	G&A Expense	40	50	930435 -- CASH CONTRIBUTIONS TO CITY	Cash Contributions To City-Use of Streets & Property	119,900.04	131,889.96	131,889.96	131,889.96	131,889.96
140	Other Revenue	40	50	415400 -- MAPPING INCOME	Misc - Mapping Income	-	-	-	-	-
145	Other Revenue	40	50	419310 -- Interest Income Depr CD CDARS	Misc - Interest Income - Depreciation Fund	240,000.00	240,000.00	240,000.00	240,000.00	240,000.00
150	Other Revenue	40	50	419350 -- INTEREST OPERATIONS AND MAINT	Misc - Interest Income - Operations & Maintenance Fund	115,000.00	115,000.00	115,000.00	115,000.00	115,000.00
155	Other Revenue	40	50	419400 -- INTEREST REV FUND FARMERS BANK	Misc - Interest Income - Wesbanco Revenue Fund	176,400.00	176,400.00	176,400.00	176,400.00	176,400.00
160	Other Revenue	40	50	419450 -- INTEREST REVENUE FUND WHITAKER	Misc - Interest Income - Whitaker Bank Revenue Fund	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
165	Other Revenue	40	50	419550 -- INTEREST REV FUND REPUBLIC BAN	Misc - Interest Income Republic Bank	100.00	100.00	100.00	100.00	100.00
170	Other Revenue	40	50	419604 -- Interest Income - Self-Insuran	Interest Income - Self-Ins Acct	5,400.00	5,400.00	5,400.00	5,400.00	5,400.00
175	Other Revenue	40	50	419800 -- Int Inc-Cash Working Fund CD	Interest Income - Cash Working Fund	76,800.00	76,800.00	76,800.00	76,800.00	76,800.00
180	Other Revenue	40	50	419801 -- Int Inc-Trad Bank Gen Res CD	Misc Inc - Interest - Trad Bank Gen Res CD	-	-	-	-	-
185	Other Revenue	40	50	421100 -- MISCELLANEOUS INCOME	MISCELLANEOUS INCOME	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
190	Corp Alloc - Expense	40	50	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 50	(2,581,868.40)	(2,605,480.78)	(2,600,640.42)	(2,622,825.19)	(2,555,751.17)
195	Corp Alloc - Revenue	40	50	980001 -- Corporate Allocation Revenue	Corporate Allocation - 50	873,700.00	873,700.00	873,700.00	873,700.00	873,700.00

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	2,581,868.40	2,605,480.78	2,600,640.42	2,622,825.19	2,555,751.17
Other Revenue	873,700.00	873,700.00	873,700.00	873,700.00	873,700.00
Corp Alloc - Expense	(2,581,868.40)	(2,605,480.78)	(2,600,640.42)	(2,622,825.19)	(2,555,751.17)
Corp Alloc - Revenue	873,700.00	873,700.00	873,700.00	873,700.00	873,700.00



Frankfort Plant Board
FY 24-28 Capital Budget
Admin - General

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
5	Clubhouse Renovations	General	125,000	-	-	-	-
10	Grand Total		125,000	-	-	-	-



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Administration
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 - 22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
GENERAL & ADMIN EXPENSES									
5	Payroll	\$ 909,299	\$ 1,041,397	\$ 918,876	\$ 1,126,654	\$ 1,117,876	\$ 1,142,602	\$ 1,165,859	\$ 1,189,598
10	Employee Benefits	524,531	653,459	546,023	654,624	619,318	626,889	633,934	641,127
15	Dues & Subscriptions	7,008	9,322	9,082	10,243	9,722	10,093	9,722	9,972
20	Continuing Education	24,981	31,250	32,461	47,998	45,550	45,550	45,550	45,550
25	Employee Activity	-	240	161	180	180	180	180	180
30	Employee Welfare	400	-	655	-	-	-	-	-
35	Cell Phone	2,791	3,100	2,195	3,100	3,100	3,100	3,100	3,100
40	Administrative	974	1,200	2,514	1,200	1,200	1,200	1,200	1,200
45	Safety	943	-	491	-	-	-	-	-
50	Office Supplies	1,635	2,000	1,347	2,300	2,300	2,300	2,300	2,300
55	Software	49	-	-	-	-	-	-	-
60	Computer	-	-	496	-	-	-	-	-
65	FPB Marketing	4,557	5,000	2,781	5,000	5,000	5,000	5,000	5,000
70	Interdepartment Services	19,500	-	13,501	-	-	-	-	-
75	Legal & Accounting	26,263	675	2,373	675	675	675	675	675
80	Consulting	1,200	30,000	1,309	-	-	-	-	-
85	Corporate Insurance	137	-	111	-	-	-	-	-
90	Auto & Truck Repair	4,771	572	2,085	572	572	572	572	572
95	Repairs & Maintenance	106,461	130,000	129,255	100,425	100,425	100,425	100,425	100,425
100	Maintenance Tools & Supplies	8,553	2,000	12,804	2,000	2,000	2,000	2,000	2,000
105	Gas & Oil	15,528	2,758	4,124	3,900	3,900	3,900	3,900	3,900
110	Support Services	36	-	-	-	-	-	-	-
115	Utilities	286,611	293,500	290,554	297,500	297,500	297,500	297,500	297,500
120	Public Information	18,944	34,600	8,159	32,100	30,100	30,100	30,100	30,100
125	Interest	38,902	-	-	-	-	-	-	-
130	TOTAL GENERAL & ADMIN EXPENSES	2,004,073	2,241,072	1,981,356	2,288,471	2,239,418	2,272,086	2,302,017	2,333,199
OTHER REVENUE									
135	Bond Premium Amortization	3,698	-	-	-	-	-	-	-
140	Room Rental	4,717	4,617	5,255	4,617	4,617	4,617	4,617	4,617
145	Gain/(Loss) on Debt Retirement	(475,568)	-	-	-	-	-	-	-
150	TOTAL OTHER REVENUE	(467,154)	4,617	5,255	4,617	4,617	4,617	4,617	4,617
155	TOTAL ADMINISTRATION	\$ 2,471,227	\$ 2,236,455	\$ 1,976,101	\$ 2,283,854	\$ 2,234,801	\$ 2,267,469	\$ 2,297,400	\$ 2,328,582
Administrative Overhead Allocation									
59.43%	Electric	1,468,650	1,329,125	1,174,397	1,357,294	1,328,142	1,347,557	1,365,345	1,383,876
11.68%	Water	288,639	261,218	230,809	266,754	261,025	264,840	268,336	271,978
28.89%	Telecom	713,937	646,112	570,896	659,805	645,634	655,072	663,719	672,727
	Total	\$ 2,471,227	\$ 2,236,455	\$ 1,976,101	\$ 2,283,854	\$ 2,234,801	\$ 2,267,469	\$ 2,297,400	\$ 2,328,582



Frankfort Electric Water Plant Board
Line Item Detail - Admin 4051
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	51	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	2,300.00	2,300.00	2,300.00	2,300.00	2,300.00
10	G&A Expense	40	51	920000 -- ADMINISTRATIVE EXPENSE	Miscellaneous	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
15	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	American Institute of Certified Public Accts.	300.00	300.00	300.00	300.00	300.00
20	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Frankfort Chamber	1,742.00	1,742.00	1,742.00	1,742.00	1,742.00
25	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	IEEE Dues - GZ	225.00	225.00	225.00	225.00	225.00
30	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	KY Bar Association	325.00	325.00	325.00	325.00	325.00
35	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	KY Society of Certified Public Accountants	470.83	350.00	470.83	350.00	350.00
40	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	KY State Board of Accountancy	250.00	-	250.00	-	250.00
45	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	PE License Renewal - COO	150.00	-	-	-	-
50	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Rotary, Kiwanas, Optimist - CL	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
55	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Software management	780.00	780.00	780.00	780.00	780.00
60	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	State Journal	300.00	300.00	300.00	300.00	300.00
65	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Wall Street Journal	500.00	500.00	500.00	500.00	500.00
70	G&A Expense	40	51	920060 -- DUES AND SUBSCRIPTIONS	Westlaw	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
75	G&A Expense	40	51	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
80	G&A Expense	40	51	920100 -- ADMINISTRATIVE PAYROLL	Payroll	1,124,426.64	1,115,594.07	1,140,254.26	1,163,453.19	1,187,144.26
85	G&A Expense	40	51	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	2,227.24	2,281.79	2,348.03	2,405.61	2,453.72
90	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	AWWA, APPA, NCTC Conferences, GM CPE	17,000.00	17,000.00	17,000.00	17,000.00	17,000.00
95	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	CPA CPE	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
100	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Continuing Education - COO	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
105	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	KMUA	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
110	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	KyMEA Board Meetings	600.00	600.00	600.00	600.00	600.00
115	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Legal Seminar/CLE	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
120	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Marketing/Communications Continuing Education	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
125	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Office & Software Training	750.00	750.00	750.00	750.00	750.00
130	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Paralegal/Exec Asst CE	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
135	G&A Expense	40	51	920700 -- TRAVEL AND TRAINING EXPENSE	Tuition Reimbursement Companywide CJ	2,448.00	-	-	-	-
140	G&A Expense	40	51	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	76,967.52	74,714.00	75,660.38	76,475.41	77,308.08
145	G&A Expense	40	51	923400 -- CONSULTING FEES	Grant contractor	-	-	-	-	-
150	G&A Expense	40	51	923500 -- OTHER LEGAL AND ACCOUNTING	Red Flag Reporting	675.00	675.00	675.00	675.00	675.00
155	G&A Expense	40	51	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	121,457.49	121,457.49	121,457.49	121,457.49	121,457.49
160	G&A Expense	40	51	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	3,751.73	3,751.73	3,751.73	3,751.73	3,751.73
165	G&A Expense	40	51	926315 -- Workers Comp - Admin	Employee Benefits - Workers Comp	2,112.26	2,112.26	2,112.26	2,112.26	2,112.26
170	G&A Expense	40	51	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	180.00	180.00	180.00	180.00	180.00
175	G&A Expense	40	51	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	2,850.00	2,850.00	2,850.00	2,850.00	2,850.00
180	G&A Expense	40	51	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	290,585.01	297,094.63	303,718.84	309,949.26	316,308.99
185	G&A Expense	40	51	926600 -- OTHER CO PAID PENSION EXPENSES	Employee Benefits - KPPA Sick Time for Retirees	39,562.04	-	-	-	-
190	G&A Expense	40	51	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	117,338.32	117,338.32	117,338.32	117,338.32	117,338.32
195	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
200	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
205	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
210	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
215	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Getty Images Subscription	4,600.00	4,600.00	4,600.00	4,600.00	4,600.00
220	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
225	G&A Expense	40	51	930101 -- PUBLIC INFORMATION EXPENSE	Historic Preservation	2,000.00	-	-	-	-
230	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
235	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Closed Loop Heating & Cooling System - Administration Bld	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
240	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - GM	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
245	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Elevator Maintenance Agreement - Administration Building	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
250	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Filters, Repairs, and Misc Maintenance	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
255	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pick up at the Administration Building	2,125.00	2,125.00	2,125.00	2,125.00	2,125.00
260	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Generator Maintenance Agreement - Administration Building	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
265	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
270	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	HVAC/Mechanical System Repairs - Admin Bldg	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
275	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	HVAC/Mechanical Systems Maintenance Agreement	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
280	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Kone Elevator Maintenance Agreement	4,200.00	4,200.00	4,200.00	4,200.00	4,200.00
285	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control at Administration Building	3,100.00	3,100.00	3,100.00	3,100.00	3,100.00
290	G&A Expense	40	51	930110 -- REPAIR & MAINTENANCE EXPENSE	UPS Maintenance - Administration Building	10,200.00	10,200.00	10,200.00	10,200.00	10,200.00
295	G&A Expense	40	51	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
300	G&A Expense	40	51	930300 -- UTILITIES	Columbia Gas - Admin Bldg	42,500.00	42,500.00	42,500.00	42,500.00	42,500.00
305	G&A Expense	40	51	930300 -- UTILITIES	FPB Utilities - Admin	255,000.00	255,000.00	255,000.00	255,000.00	255,000.00
310	G&A Expense	40	51	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	272.00	272.00	272.00	272.00	272.00
315	G&A Expense	40	51	932200 -- AUTO & TRUCK REPAIR EXPENSE	Vehicle Maintenance (Car Wash)	300.00	300.00	300.00	300.00	300.00



Frankfort Electric Water Plant Board

Line Item Detail - Admin 4051

FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
320	G&A Expense	40	51	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	3,900.00	3,900.00	3,900.00	3,900.00	3,900.00
325	Other Revenue	40	51	418200 -- ROOM RENTAL	Community Room Rental	-	-	-	-	-
330	Other Revenue	40	51	418200 -- ROOM RENTAL	KMUA rent	4,617.00	4,617.00	4,617.00	4,617.00	4,617.00
335	Corp Alloc - Expense	40	51	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 51	(2,288,471.09)	(2,239,418.29)	(2,272,086.15)	(2,302,017.28)	(2,333,198.85)
340	Corp Alloc - Revenue	40	51	980001 -- Corporate Allocation Revenue	Corporate Allocation - 51	4,617.00	4,617.00	4,617.00	4,617.00	4,617.00

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	2,288,471.09	2,239,418.29	2,272,086.15	2,302,017.28	2,333,198.85
Other Revenue	4,617.00	4,617.00	4,617.00	4,617.00	4,617.00
Corp Alloc - Expense	(2,288,471.09)	(2,239,418.29)	(2,272,086.15)	(2,302,017.28)	(2,333,198.85)
Corp Alloc - Revenue	4,617.00	4,617.00	4,617.00	4,617.00	4,617.00
Increase in Net Position	(0.00)	(0.00)	0.00	0.00	0.00



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - BOD
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 12,006	\$ 11,960	\$ 11,341	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
10	Employee Benefits	62,303	68,509	58,051	68,456	68,456	68,456	68,456	68,456
15	Board	205	1,500	1,016	1,500	1,500	1,500	1,500	1,500
20	Legal & Accounting	-	2,400	-	5,000	5,000	5,000	5,000	5,000
25	Employee Activity	-	50	-	100	100	100	100	100
30	Corporate Insurance	288	500	333	500	500	500	500	500
35	Cell Phone	3,125	2,900	1,700	2,900	2,900	2,900	2,900	2,900
40	Office Supplies	78	250	-	250	250	250	250	250
45	Publishing	523	1,500	211	1,500	1,500	1,500	1,500	1,500
50	Continuing Education	1,027	5,000	2,335	5,000	5,000	5,000	5,000	5,000
55	TOTAL GENERAL & ADMIN EXPENSES	79,556	94,569	74,988	97,206	97,206	97,206	97,206	97,206
60	TOTAL BOARD OF DIRECTORS	\$ 79,556	\$ 94,569	\$ 74,988	\$ 97,206	\$ 97,206	\$ 97,206	\$ 97,206	\$ 97,206
	Administrative Overhead Allocation								
	59.43% Electric	47,280	56,202	44,565	57,770	57,770	57,770	57,770	57,770
	11.68% Water	9,292	11,046	8,759	11,354	11,354	11,354	11,354	11,354
	28.89% Telecom	22,984	27,321	21,664	28,083	28,083	28,083	28,083	28,083
	Total	\$ 79,556	\$ 94,569	\$ 74,988	\$ 97,206	\$ 97,206	\$ 97,206	\$ 97,206	\$ 97,206



Frankfort Electric Water Plant Board
Line Item Detail - Board 4052
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	52	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	250.00	250.00	250.00	250.00	250.00
10	G&A Expense	40	52	913000 -- PUBLISHING EXPENSE	Board Meeting Notices (Publishing)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
15	G&A Expense	40	52	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	2,900.00	2,900.00	2,900.00	2,900.00	2,900.00
20	G&A Expense	40	52	920100 -- ADMINISTRATIVE PAYROLL	Payroll	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
25	G&A Expense	40	52	920700 -- TRAVEL AND TRAINING EXPENSE	Board Education/Training	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
30	G&A Expense	40	52	920810 -- BOARD EXPENSES	Security/Supplies For Board Meetings	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
35	G&A Expense	40	52	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	918.00	918.00	918.00	918.00	918.00
40	G&A Expense	40	52	923300 -- LEGAL RETAINER FEES	Legal Retainer Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
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	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	67,476.38	67,476.38	67,476.38	67,476.38	67,476.38
55	G&A Expense	40	52	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	52.80	52.80	52.80	52.80	52.80
60	G&A Expense	40	52	926315 -- Workers Comp - Admin	Employee Benefits - Workers Comp	8.88	8.88	8.88	8.88	8.88
65	G&A Expense	40	52	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	100.00	100.00	100.00	100.00	100.00
70	Corp Alloc - Expense	40	52	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 52	(97,206.06)	(97,206.06)	(97,206.06)	(97,206.06)	(97,206.06)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	97,206.06	97,206.06	97,206.06	97,206.06	97,206.06
Other Revenue	-	-	-	-	-
Corp Alloc - Expense	(97,206.06)	(97,206.06)	(97,206.06)	(97,206.06)	(97,206.06)
Corp Alloc - Revenue	-	-	-	-	-



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Customer Service
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 785,638	\$ 844,548	\$ 848,615	\$ 881,903	\$ 921,457	\$ 956,459	\$ 999,858	\$ 1,012,848
10	Employee Benefits	588,662	694,886	609,444	656,983	670,606	682,660	697,607	702,081
15	Continuing Education	8,473	30,000	10,724	15,000	15,000	15,000	15,000	15,000
20	Employee Activity	766	582	710	340	340	340	340	340
25	Employee Welfare	1,228	-	1,981	-	-	-	-	-
30	Customer Records & Collection	59,002	57,220	41,799	62,220	62,220	62,220	62,220	62,220
35	Bad Debt	(106,769)	200,000	131,816	200,000	200,000	200,000	200,000	200,000
40	Administrative	304	-	-	-	-	-	-	-
45	Office Supplies	3,279	3,800	2,106	3,800	3,800	3,800	3,800	3,800
50	Postage & Printing	239,972	238,000	194,017	238,000	238,000	238,000	238,000	238,000
55	FPB Marketing	-	-	-	-	-	-	-	-
60	Safety	-	-	-	-	-	-	-	-
65	Repairs & Maintenance	439	500	1,514	500	500	500	500	500
70	Interest	3,792	20,000	64,576	50,000	50,000	50,000	50,000	50,000
75	TOTAL GENERAL & ADMIN EXPENSES	1,584,786	2,089,536	1,907,301	2,108,747	2,161,923	2,208,979	2,267,324	2,284,789
	OTHER REVENUE								
80	Miscellaneous Income	777	-	645	-	-	-	-	-
	TOTAL OTHER REVENUE	777	-	645	-	-	-	-	-
85	TOTAL CUSTOMER SERVICE	\$ 1,584,009	\$ 2,089,536	\$ 1,906,656	\$ 2,108,747	\$ 2,161,923	\$ 2,208,979	\$ 2,267,324	\$ 2,284,789
	Administrative Overhead Allocation								
38.62%	Electric	611,744	806,979	736,351	814,398	834,935	853,108	875,641	882,386
29.21%	Water	462,689	610,353	556,934	615,965	631,498	645,243	662,285	667,387
32.17%	Telecom	509,576	672,204	613,371	678,384	695,491	710,628	729,398	735,017
	Total	\$ 1,584,009	\$ 2,089,536	\$ 1,906,656	\$ 2,108,747	\$ 2,161,923	\$ 2,208,979	\$ 2,267,324	\$ 2,284,789



Frankfort Electric Water Plant Board
Line Item Detail - Customer Service 4053
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTI	CCHA Collection Fees	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
10	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTI	Payment Kiosks	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
15	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTI	Payment Processing Expenses	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
20	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTI	Utility Scoring	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
25	G&A Expense	40	53	903000 -- CUSTOMER RECORDS AND COLLECTI	Whitaker Bank - fee for collecting payments	120.00	120.00	120.00	120.00	120.00
30	G&A Expense	40	53	903010 -- POSTAGE AND PRINTING	CF Solutions - Customer Bill Processing	238,000.00	238,000.00	238,000.00	238,000.00	238,000.00
35	G&A Expense	40	53	903200 -- CASH OVER AND SHORT	Cash Over/Under	100.00	100.00	100.00	100.00	100.00
40	G&A Expense	40	53	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	3,800.00	3,800.00	3,800.00	3,800.00	3,800.00
45	G&A Expense	40	53	904000 -- BAD DEBTS EXPENSE	Bad Debt Expense	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
50	G&A Expense	40	53	920100 -- ADMINISTRATIVE PAYROLL	Payroll	873,174.67	912,337.03	947,003.19	990,111.99	1,002,845.23
55	G&A Expense	40	53	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	8,728.75	9,120.37	9,455.63	9,745.52	10,003.25
60	G&A Expense	40	53	920700 -- TRAVEL AND TRAINING EXPENSE	Customer Service Training	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
65	G&A Expense	40	53	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	67,465.61	70,491.49	73,169.10	76,489.10	77,482.91
70	G&A Expense	40	53	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	229,419.70	229,419.70	229,419.70	229,419.70	229,419.70
75	G&A Expense	40	53	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	3,670.09	3,670.09	3,670.09	3,670.09	3,670.09
80	G&A Expense	40	53	926315 -- Workers Comp - Admin	Employee Benefits - Workers Comp	530.70	530.70	530.70	530.70	530.70
85	G&A Expense	40	53	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	340.00	340.00	340.00	340.00	340.00
90	G&A Expense	40	53	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	4,850.00	4,850.00	4,850.00	4,850.00	4,850.00
95	G&A Expense	40	53	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	236,261.93	246,858.44	256,235.32	267,861.83	271,342.11
100	G&A Expense	40	53	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	114,785.12	114,785.12	114,785.12	114,785.12	114,785.12
105	G&A Expense	40	53	930110 -- REPAIR & MAINTENANCE EXPENSE	Proofing Machine Maintenance	500.00	500.00	500.00	500.00	500.00
110	G&A Expense	40	53	930431 -- INTEREST ON CUSTOMER DEPOSITS	Customer Deposit Interest Expense	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
115	Corp Alloc - Expense	40	53	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 53	(2,108,746.57)	(2,161,922.94)	(2,208,978.84)	(2,267,324.04)	(2,284,789.11)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						2,108,746.57	2,161,922.94	2,208,978.85	2,267,324.05	2,284,789.11
Other Revenue						-	-	-	-	-
Corp Alloc - Expense						(2,108,746.57)	(2,161,922.94)	(2,208,978.84)	(2,267,324.04)	(2,284,789.11)
Corp Alloc - Revenue						-	-	-	-	-
Increase in Net Position						(0.00)	(0.00)	(0.01)	(0.01)	0.00



Frankfort Plant Board
FY 24-28 Capital Budget
Admin - Customer Service

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
5	Kiosk	Cust Svc	30,000	-	-	-	-
10	Grand Total		30,000	-	-	-	-



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Finance
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 - 22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 356,510	\$ 381,347	\$ 363,215	\$ 404,823	\$ 412,388	\$ 420,352	\$ 427,637	\$ 436,047
10	Employee Benefits	227,669	277,649	238,014	261,323	263,929	266,671	269,181	272,077
15	Dues & Subscriptions	464	100	32	100	-	100	-	100
20	Continuing Education	-	5,000	3,458	5,000	5,000	5,000	5,000	5,000
25	Employee Activity	307	50	322	100	100	100	100	100
30	Employee Welfare	398	200	436	-	-	-	-	-
35	Postage & Printing	5,176	6,000	4,435	6,500	6,500	6,500	6,500	6,500
40	Publishing	-	100	40	100	100	100	100	100
45	Software Services	12,962	14,700	12,615	14,750	14,750	14,750	14,750	14,750
50	Other Services	-	-	-	-	-	-	-	-
55	Office Supplies	1,693	1,500	377	1,500	1,500	1,500	1,500	1,500
60	Corporate Insurance	-	-	44	-	-	-	-	-
65	Administrative	358	-	495	-	-	-	-	-
70	Repairs & Maintenance	3,982	5,000	1,623	2,000	2,000	2,000	2,000	2,000
75	Legal & Accounting	28,800	35,650	30,611	38,350	42,000	42,000	42,000	42,000
80	TOTAL GENERAL & ADMIN EXPENSES	638,319	727,295	655,716	734,546	748,267	759,073	768,767	780,174
	OTHER REVENUE								
85	Miscellaneous Income	-	-	-	-	-	-	-	-
	TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-
90	TOTAL FINANCE	\$ 638,319	\$ 727,295	\$ 655,716	\$ 734,546	\$ 748,267	\$ 759,073	\$ 768,767	\$ 780,174
	Administrative Overhead Allocation								
59.43%	Electric	379,353	432,232	389,692	436,541	444,695	451,117	456,878	463,658
11.68%	Water	74,556	84,948	76,588	85,795	87,398	88,660	89,792	91,124
28.89%	Telecom	184,410	210,116	189,436	212,210	216,174	219,296	222,097	225,392
	Total	\$ 638,319	\$ 727,295	\$ 655,716	\$ 734,546	\$ 748,267	\$ 759,073	\$ 768,767	\$ 780,174



Frankfort Electric Water Plant Board
Line Item Detail - Finance 4054
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	54	903010 -- POSTAGE AND PRINTING	USPS Postage & Courier Services	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
10	G&A Expense	40	54	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
15	G&A Expense	40	54	905400 -- SOFTWARE SERVICES	Planning Maestro	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
20	G&A Expense	40	54	905400 -- SOFTWARE SERVICES	SL Misc Project/Velosio trouble calls	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
25	G&A Expense	40	54	905400 -- SOFTWARE SERVICES	UpExchange subscription	750.00	750.00	750.00	750.00	750.00
30	G&A Expense	40	54	913000 -- PUBLISHING EXPENSE	Publishing Expense	100.00	100.00	100.00	100.00	100.00
35	G&A Expense	40	54	920060 -- DUES AND SUBSCRIPTIONS	KY State Board of Accountancy	100.00	-	100.00	-	100.00
40	G&A Expense	40	54	920100 -- ADMINISTRATIVE PAYROLL	Payroll	402,209.16	409,722.04	417,632.38	424,863.33	433,218.10
45	G&A Expense	40	54	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	2,613.59	2,665.86	2,719.18	2,773.57	2,829.04
50	G&A Expense	40	54	920700 -- TRAVEL AND TRAINING EXPENSE	Finance Continuing Education - CPE	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
55	G&A Expense	40	54	920700 -- TRAVEL AND TRAINING EXPENSE	Other training	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
60	G&A Expense	40	54	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	30,968.94	31,547.67	32,156.89	32,714.22	33,357.61
65	G&A Expense	40	54	923500 -- OTHER LEGAL AND ACCOUNTING	Audit Fees	36,350.00	40,000.00	40,000.00	40,000.00	40,000.00
70	G&A Expense	40	54	923500 -- OTHER LEGAL AND ACCOUNTING	Escrow fee for 2015A defeasance	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
75	G&A Expense	40	54	923500 -- OTHER LEGAL AND ACCOUNTING	MedBen Accrued Health Ins Calculation	500.00	500.00	500.00	500.00	500.00
80	G&A Expense	40	54	926100 -- EMPLOYEES WELFARE EXPENSE	Employee Welfare	-	-	-	-	-
85	G&A Expense	40	54	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	67,476.38	67,476.38	67,476.38	67,476.38	67,476.38
90	G&A Expense	40	54	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	1,655.11	1,655.11	1,655.11	1,655.11	1,655.11
95	G&A Expense	40	54	926315 -- Workers Comp - Admin	Employee Benefits - Workers Comp	264.81	264.81	264.81	264.81	264.81
100	G&A Expense	40	54	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	100.00	100.00	100.00	100.00	100.00
105	G&A Expense	40	54	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	2,650.00	2,650.00	2,650.00	2,650.00	2,650.00
110	G&A Expense	40	54	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	106,543.23	108,569.93	110,703.40	112,655.14	114,908.24
115	G&A Expense	40	54	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	51,764.88	51,764.88	51,764.88	51,764.88	51,764.88
120	G&A Expense	40	54	930110 -- REPAIR & MAINTENANCE EXPENSE	Mailing Machine Lease & Related Maintenance	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
125	Corp Alloc - Expense	40	54	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 54	(734,546.10)	(748,266.70)	(759,073.04)	(768,767.44)	(780,174.16)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	734,546.10	748,266.69	759,073.03	768,767.44	780,174.17
Other Revenue	-	-	-	-	-
Corp Alloc - Expense	(734,546.10)	(748,266.70)	(759,073.04)	(768,767.44)	(780,174.16)
Corp Alloc - Revenue	-	-	-	-	-
Increase in Net Position	0.00	0.00	0.00	(0.00)	(0.00)



Frankfort Plant Board
FY 24-28 Capital Budget
Admin - Finance

Line	Work Order Description	Division	FY 23-24 Total	FY 24-25 Total	FY 25-26 Total	FY 26-27 Total	FY 27-28 Total
5	Accounting Software Upgrade	Finance	-	-	250,000	-	-
10	Grand Total		-	-	250,000	-	-



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Fleet Services
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 - 22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 253,770	\$ 296,916	\$ 262,467	\$ 337,718	\$ 350,432	\$ 371,934	\$ 384,500	\$ 392,759
10	Employee Benefits	186,035	234,981	195,817	234,321	238,699	246,104	250,432	253,277
15	Employee Activity	30	50	-	100	100	100	100	100
20	Cell Phone	626	1,500	1,009	1,500	1,500	1,500	1,500	1,500
25	Dues & Subscriptions	210	4,445	723	4,445	445	445	445	445
30	Office Supplies	64	-	-	-	-	-	-	-
35	Other Services	3,235	4,000	2,280	4,000	4,000	4,000	4,000	4,000
40	Continuing Education	312	4,000	6,649	4,000	4,000	4,000	4,000	4,000
45	Software Services	8,790	15,195	13,995	15,195	15,195	15,195	15,195	15,195
50	Safety	292	-	1,579	-	-	-	-	-
55	Freight	18	-	-	-	-	-	-	-
60	General	159	-	-	-	-	-	-	-
65	Insurance	-	-	-	-	-	-	-	-
70	Support Services	-	-	1,037	-	-	-	-	-
75	Repair & Maintenance	6,712	-	5,483	-	-	-	-	-
80	Maintenance Tools & Supplies	7,438	6,500	11,299	6,500	6,500	6,500	6,500	6,500
85	Auto & Truck Repair	87,394	26,320	86,888	26,320	26,320	26,320	26,320	26,320
90	Gas & Oil	11,733	20,000	17,482	15,300	15,300	15,300	15,300	15,300
95	TOTAL GENERAL & ADMIN EXPENSES	566,818	613,907	606,708	649,399	662,492	691,399	708,293	719,396
	OTHER REVENUE								
100	Gain/(Loss) on Sale - Fixed Assets	37	-	-	-	-	-	-	-
105	Miscellaneous Income	-	-	724	-	-	-	-	-
	TOTAL OTHER REVENUE	37	-	724	-	-	-	-	-
110	TOTAL FLEET SERVICES	\$ 566,781	\$ 613,907	\$ 605,984	\$ 649,399	\$ 662,492	\$ 691,399	\$ 708,293	\$ 719,396
	Administrative Overhead Allocation								
43.15%	Electric	244,566	264,901	261,482	280,216	285,865	298,339	305,628	310,419
35.11%	Water	198,997	215,543	212,761	228,004	232,601	242,750	248,682	252,580
21.74%	Telecom	123,218	133,463	131,741	141,179	144,026	150,310	153,983	156,397
	Total	\$ 566,781	\$ 613,907	\$ 605,984	\$ 649,399	\$ 662,492	\$ 691,399	\$ 708,293	\$ 719,396



Frankfort Electric Water Plant Board
Line Item Detail - Fleet Service 4055
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	55	905400 -- SOFTWARE SERVICES	Software Services - Helm, Collective Data, IDS, WiTech	15,195.00	15,195.00	15,195.00	15,195.00	15,195.00
10	G&A Expense	40	55	920060 -- DUES AND SUBSCRIPTIONS	CDL Licenses, International Fluid Power Renewal	4,445.00	445.00	445.00	445.00	445.00
15	G&A Expense	40	55	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
20	G&A Expense	40	55	920100 -- ADMINISTRATIVE PAYROLL	Payroll	326,201.22	338,522.33	359,426.03	371,671.62	379,667.14
25	G&A Expense	40	55	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	11,517.09	11,910.03	12,508.22	12,828.73	13,092.15
30	G&A Expense	40	55	920700 -- TRAVEL AND TRAINING EXPENSE	ASE Certifications	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
35	G&A Expense	40	55	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	25,835.45	26,808.08	28,452.97	29,414.28	30,046.09
40	G&A Expense	40	55	923700 -- OTHER SERVICES	Other Services - Parts Cleaner Service, Underground Tank Registrations, Used Oil Filter Pick Up	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
45	G&A Expense	40	55	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	67,476.38	67,476.38	67,476.38	67,476.38	67,476.38
50	G&A Expense	40	55	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	1,269.34	1,269.34	1,269.34	1,269.34	1,269.34
55	G&A Expense	40	55	926315 -- Workers Comp - Admin	Employee Benefits - Workers Comp	2,314.99	2,314.99	2,314.99	2,314.99	2,314.99
60	G&A Expense	40	55	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	100.00	100.00	100.00	100.00	100.00
65	G&A Expense	40	55	926460 -- UNIFORM EXPENSE	Employee Benefits - Uniforms	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
70	G&A Expense	40	55	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
75	G&A Expense	40	55	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	90,474.73	93,880.83	99,641.18	103,007.64	105,220.21
80	G&A Expense	40	55	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	39,699.62	39,699.62	39,699.62	39,699.62	39,699.62
85	G&A Expense	40	55	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Small Tools/Equipment	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
90	G&A Expense	40	55	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	26,320.00	26,320.00	26,320.00	26,320.00	26,320.00
95	G&A Expense	40	55	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	15,300.00	15,300.00	15,300.00	15,300.00	15,300.00
100	Corp Alloc - Expense	40	55	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 55	(649,398.82)	(662,491.59)	(691,398.73)	(708,292.60)	(719,395.92)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						649,398.82	662,491.59	691,398.73	708,292.60	719,395.92
Other Revenue						-	-	-	-	-
Corp Alloc - Expense						(649,398.82)	(662,491.59)	(691,398.73)	(708,292.60)	(719,395.92)
Corp Alloc - Revenue						-	-	-	-	-
Increase in Net Position						0.00	(0.00)	0.00	(0.00)	(0.00)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Human Resources
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 208,104	\$ 236,208	\$ 222,520	\$ 245,910	\$ 251,536	\$ 260,041	\$ 268,243	\$ 273,742
10	Employee Benefits	137,339	156,246	140,410	149,286	151,224	154,153	156,978	158,872
15	Dues & Subscriptions	2,104	2,212	1,709	2,330	2,330	2,330	2,330	2,330
20	Continuing Education	15,393	26,372	8,937	34,110	34,110	34,110	34,110	34,110
25	Cell Phone	1,021	1,100	681	1,100	1,100	1,100	1,100	1,100
30	Employee Activity	12,379	16,930	12,150	30,610	30,610	30,610	30,610	27,110
35	Employee Welfare	63	-	208	-	-	-	-	-
40	Employee Assistance	5,108	6,000	3,337	6,000	6,000	6,000	6,000	6,000
45	Hiring & Recruiting	7,081	12,800	4,056	12,875	12,875	12,875	12,875	12,875
50	Safety	8,438	7,000	6,468	9,000	9,000	9,000	9,000	9,000
55	Publishing	7,027	10,000	3,647	10,000	10,000	10,000	10,000	10,000
60	Software	1,000	1,000	-	1,000	1,000	1,000	1,000	1,000
65	Office Supplies	862	1,500	831	1,500	1,500	1,500	1,500	1,500
70	Consulting	5,150	15,500	6,647	100,500	20,500	20,500	20,500	20,500
75	Repair & Maintenance	2,819	3,000	-	3,000	3,000	3,000	3,000	3,000
80	Administrative	2,745	3,000	2,749	3,000	3,000	3,000	3,000	3,000
85	TOTAL GENERAL & ADMIN EXPENSES	416,633	498,868	414,352	610,222	537,785	549,219	560,246	564,139
90	TOTAL HUMAN RESOURCES	\$ 416,633	\$ 498,868	\$ 414,352	\$ 610,222	\$ 537,785	\$ 549,219	\$ 560,246	\$ 564,139
	Administrative Overhead Allocation								
	28.57% Electric	119,032	142,527	118,380	174,340	153,645	156,912	160,062	161,174
	31.58% Water	131,573	157,543	130,852	192,708	169,832	173,443	176,926	178,155
	39.85% Telecom	166,028	198,799	165,119	243,173	214,307	218,864	223,258	224,809
	Total	\$ 416,633	\$ 498,868	\$ 414,352	\$ 610,222	\$ 537,785	\$ 549,219	\$ 560,246	\$ 564,139



Frankfort Electric Water Plant Board
Line Item Detail - HR 4056
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	56	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
10	G&A Expense	40	56	905400 -- SOFTWARE SERVICES	DB Compensation Support & Maintenance	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
15	G&A Expense	40	56	913000 -- PUBLISHING EXPENSE	Advertising for Job Openings - Publishing	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
20	G&A Expense	40	56	920000 -- ADMINISTRATIVE EXPENSE	Vaccinations (flu shots)	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
25	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	KY Public Human Resource Assoc. (KPHRA) membership	225.00	225.00	225.00	225.00	225.00
30	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	Society for Human Resource Mgmt (SHRM) membership	735.00	735.00	735.00	735.00	735.00
35	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	Trans Union	1,020.00	1,020.00	1,020.00	1,020.00	1,020.00
40	G&A Expense	40	56	920060 -- DUES AND SUBSCRIPTIONS	WorldatWork membership	350.00	350.00	350.00	350.00	350.00
45	G&A Expense	40	56	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
50	G&A Expense	40	56	920100 -- ADMINISTRATIVE PAYROLL	Payroll	244,519.68	250,110.99	258,574.92	266,734.41	272,196.64
55	G&A Expense	40	56	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	1,390.77	1,424.73	1,465.88	1,508.37	1,545.32
60	G&A Expense	40	56	920400 -- SAFETY EXPENSE	Random drug testing	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
65	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Company-wide HR training EEO & supervisors	18,310.00	18,310.00	18,310.00	18,310.00	18,310.00
70	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Conferences/training for dept/professional development	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
75	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Governor's EEO conference	300.00	300.00	300.00	300.00	300.00
80	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	HRCI or SHRM certification exam fee	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
85	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	KY Public HR Association or professional development	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
90	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	KY Society for HR Management conference	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
95	G&A Expense	40	56	920700 -- TRAVEL AND TRAINING EXPENSE	Supervisors Drug and Alcohol training	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
100	G&A Expense	40	56	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	18,812.15	19,242.48	19,893.12	20,520.57	20,941.26
105	G&A Expense	40	56	923400 -- CONSULTING FEES	Affirmative Action Plan Consulting	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00
110	G&A Expense	40	56	923400 -- CONSULTING FEES	Compensation Consulting	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
115	G&A Expense	40	56	923400 -- CONSULTING FEES	Compensation Plan Consulting	80,000.00	-	-	-	-
120	G&A Expense	40	56	923400 -- CONSULTING FEES	Personnel Related Consulting	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
125	G&A Expense	40	56	925000 -- Hiring & Recruiting	Background checks	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
130	G&A Expense	40	56	925000 -- Hiring & Recruiting	Driving Records	275.00	275.00	275.00	275.00	275.00
135	G&A Expense	40	56	925000 -- Hiring & Recruiting	Job Fairs	600.00	600.00	600.00	600.00	600.00
140	G&A Expense	40	56	925000 -- Hiring & Recruiting	Pre-Employment Physicals	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
145	G&A Expense	40	56	925000 -- Hiring & Recruiting	Pre-employment Drug & Alcohol Testing	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
150	G&A Expense	40	56	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	40,485.83	40,485.83	40,485.83	40,485.83	40,485.83
155	G&A Expense	40	56	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	703.13	703.13	703.13	703.13	703.13
160	G&A Expense	40	56	926315 -- Workers Comp - Admin	Employee Benefits - Workers Comp	165.09	165.09	165.09	165.09	165.09
165	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	60.00	60.00	60.00	60.00	60.00
170	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Flower Arrangements	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
175	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Holiday Lunch	14,000.00	14,000.00	14,000.00	14,000.00	10,500.00
180	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Retirement Recognition	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
185	G&A Expense	40	56	926450 -- EMPLOYEE ACTIVITY EXPENSE	Service Anniversary Luncheon	12,150.00	12,150.00	12,150.00	12,150.00	12,150.00
190	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
195	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
200	G&A Expense	40	56	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
205	G&A Expense	40	56	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	65,879.41	67,386.42	69,664.93	71,862.24	73,335.47
210	G&A Expense	40	56	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	21,990.88	21,990.88	21,990.88	21,990.88	21,990.88
215	G&A Expense	40	56	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - Finance/HR Copier	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
220	Corp Alloc - Expense	40	56	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 56	(610,221.94)	(537,784.55)	(549,218.79)	(560,245.53)	(564,138.63)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	610,221.94	537,784.55	549,218.79	560,245.53	564,138.63
Other Revenue	-	-	-	-	-
Corp Alloc - Expense	(610,221.94)	(537,784.55)	(549,218.79)	(560,245.53)	(564,138.63)
Corp Alloc - Revenue	-	-	-	-	-
Increase in Net Position	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Information Technology
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 714,776	\$ 943,069	\$ 746,257	\$ 986,804	\$ 1,008,686	\$ 1,033,599	\$ 1,057,797	\$ 1,082,372
10	Employee Benefits	466,182	648,781	561,409	605,662	613,199	621,778	630,112	638,464
15	Dues & Subscriptions	10,300	1,100	27	1,100	1,100	1,100	1,100	1,100
20	Cell Phone	5,829	6,500	4,993	6,500	6,500	6,500	6,500	6,500
25	Employee Activity	118	160	64	180	180	180	180	180
30	Employee Welfare	200	-	218	-	-	-	-	-
35	Continuing Education	13,292	16,000	2,387	16,000	16,000	16,000	16,000	16,000
40	Computer Expense	52,700	158,000	121,776	158,000	158,000	158,000	158,000	158,000
45	Software Services	345,864	441,950	483,435	441,950	441,950	441,950	441,950	441,950
50	GIS	55,000	55,000	60,000	55,000	55,000	55,000	55,000	55,000
55	Freight	90	-	-	-	-	-	-	-
60	Administrative	614	-	-	-	-	-	-	-
65	Publishing	-	-	-	-	-	-	-	-
70	Office Supplies	2,225	500	143	500	500	500	500	500
75	TOTAL GENERAL & ADMIN EXPENSES	1,667,190	2,271,060	1,980,710	2,271,697	2,301,115	2,334,607	2,367,139	2,400,066
	OTHER REVENUE								
80	Miscellaneous Income	6	-	1,636	-	-	-	-	-
85	TOTAL OTHER REVENUE	6	-	1,636	-	-	-	-	-
90	TOTAL INFORMATION TECHNOLOGY	\$ 1,667,184	\$ 2,271,060	\$ 1,979,073	\$ 2,271,697	\$ 2,301,115	\$ 2,334,607	\$ 2,367,139	\$ 2,400,066
	Administrative Overhead Allocation								
	24.55% Electric	409,294	557,545	485,862	557,702	564,924	573,146	581,133	589,216
	21.50% Water	358,444	488,278	425,501	488,415	494,740	501,941	508,935	516,014
	53.95% Telecom	899,446	1,225,237	1,067,710	1,225,580	1,241,452	1,259,521	1,277,071	1,294,836
	Total	\$ 1,667,184	\$ 2,271,060	\$ 1,979,073	\$ 2,271,697	\$ 2,301,115	\$ 2,334,607	\$ 2,367,139	\$ 2,400,066



Frankfort Electric Water Plant Board
 Line Item Detail - IT 4057
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	57	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	500.00	500.00	500.00	500.00	500.00
10	G&A Expense	40	57	905200 -- GIS EXPENSES	ArcFM Software	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
15	G&A Expense	40	57	905200 -- GIS EXPENSES	ArcGIS Software	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
20	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Computer Supplies	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
25	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Network Equipment Maintenance	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
30	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Printer Maintenance & Supplies	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
35	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Server Hardware Maintenance	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
40	G&A Expense	40	57	905300 -- COMPUTER EXPENSE	Unified Communications System	106,500.00	106,500.00	106,500.00	106,500.00	106,500.00
45	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Adobe Software	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
50	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	AutoCad	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
55	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Board Meeting Software	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00
60	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	CIBS Development Tools	3,200.00	3,200.00	3,200.00	3,200.00	3,200.00
65	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Customer Portal: DNS & Web Hosting	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
70	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Customer Portal: Email & SMS Delivery	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
75	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Dynamics Plumblne & Gulfstream Barcode	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
80	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Dynamics Solomon	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
85	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Email and Social Media Archiving	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
90	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	End-Point Security	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
95	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Fraxion eRequester	17,500.00	17,500.00	17,500.00	17,500.00	17,500.00
100	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Kronos	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
105	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Microsoft Software	90,000.00	90,000.00	90,000.00	90,000.00	90,000.00
110	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Miscellaneous Software	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
115	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Mobile Device Management	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
120	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Network, Security, Scanning, and Auditing Tools	44,500.00	44,500.00	44,500.00	44,500.00	44,500.00
125	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Project & Document Management Service	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
130	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Remote Access	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
135	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Secure File Delivery Service	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
140	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Secure Web Gateway	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
145	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Security and Encryption	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
150	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Security: Monitoring & Logging	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
155	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Server Backup Software	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
160	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Smarty Streets	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
165	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Social Media: Tools & Team Management	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
170	G&A Expense	40	57	905400 -- SOFTWARE SERVICES	Survey Monkey	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
175	G&A Expense	40	57	920060 -- DUES AND SUBSCRIPTIONS	Geospatial Information Technology Association	200.00	200.00	200.00	200.00	200.00
180	G&A Expense	40	57	920060 -- DUES AND SUBSCRIPTIONS	Society of Cable Telecommunication Engineers	300.00	300.00	300.00	300.00	300.00
185	G&A Expense	40	57	920060 -- DUES AND SUBSCRIPTIONS	Tech Pro Research	600.00	600.00	600.00	600.00	600.00
190	G&A Expense	40	57	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	6,500.00	6,500.00	6,500.00	6,500.00	6,500.00
195	G&A Expense	40	57	920100 -- ADMINISTRATIVE PAYROLL	Payroll	986,804.36	1,008,686.47	1,033,598.88	1,057,796.77	1,082,372.17
200	G&A Expense	40	57	920700 -- TRAVEL AND TRAINING EXPENSE	Corporate Security Awareness Training	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
205	G&A Expense	40	57	920700 -- TRAVEL AND TRAINING EXPENSE	Security and Network	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
210	G&A Expense	40	57	920700 -- TRAVEL AND TRAINING EXPENSE	Telephony and Systems	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
215	G&A Expense	40	57	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	75,490.53	77,164.52	79,070.31	80,921.45	82,689.37
220	G&A Expense	40	57	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	134,952.77	134,952.77	134,952.77	134,952.77	134,952.77
225	G&A Expense	40	57	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	4,101.59	4,101.59	4,101.59	4,101.59	4,101.59
230	G&A Expense	40	57	926315 -- WORKERS COMP - Admin	Employee Benefits - Workers Comp	557.05	557.05	557.05	557.05	557.05
235	G&A Expense	40	57	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	180.00	180.00	180.00	180.00	180.00
240	G&A Expense	40	57	926500 -- COMPANY CONTRIBUTION TO EMP PF	Employee Benefits - 401a Match	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
245	G&A Expense	40	57	926500 -- COMPANY CONTRIBUTION TO EMP PF	Employee Benefits - KPPA Match	260,379.88	266,242.09	272,916.13	279,398.74	285,982.49
250	G&A Expense	40	57	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	128,280.63	128,280.63	128,280.63	128,280.63	128,280.63
255	Corp Alloc - Expense	40	57	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 57	(2,271,696.81)	(2,301,115.12)	(2,334,607.36)	(2,367,139.00)	(2,400,066.06)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						2,271,696.81	2,301,115.12	2,334,607.36	2,367,139.00	2,400,066.06
Other Revenue						-	-	-	-	-
Corp Alloc - Expense						(2,271,696.81)	(2,301,115.12)	(2,334,607.36)	(2,367,139.00)	(2,400,066.06)
Corp Alloc - Revenue						-	-	-	-	-
Increase in Net Position						-	0.00	0.00	0.00	(0.00)



Frankfort Plant Board
FY 24-28 Capital Budget
Information Technology

Line	Work Order Description	Division	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
			Total	Total	Total	Total	Total
5	Monitor Replacements	IT	12,500	12,500	12,500	12,500	12,500
10	Network Hardware	IT	25,000	25,000	25,000	25,000	25,000
15	PC Hardware	IT	50,000	50,000	50,000	50,000	50,000
20	Phones, Power, Cabling, Tools	IT	10,000	10,000	10,000	10,000	10,000
25	Printer & Plotter Replacements	IT	7,500	7,500	7,500	7,500	7,500
30	Servers & Data Storage	IT	70,000	70,000	70,000	70,000	70,000
35	Grand Total		175,000	175,000	175,000	175,000	175,000



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Safety
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 150,974	\$ 132,857	\$ 125,939	\$ 138,830	\$ 146,560	\$ 152,481	\$ 158,641	\$ 164,080
10	Employee Benefits	100,220	103,126	90,384	95,545	98,207	100,247	102,368	104,241
15	Cell Phone	2,153	3,400	2,516	2,400	2,400	2,400	2,400	2,400
20	Continuing Education	8,534	15,000	11,917	24,500	22,500	22,500	22,500	22,500
25	Dues & Subscriptions	-	485	338	485	485	485	485	485
30	Office Supplies	242	325	485	325	325	325	325	325
35	Employee Activity	-	20	-	40	40	40	40	40
40	Employee Welfare	-	9,000	3,055	7,800	7,800	7,800	7,800	7,800
45	Software Services	-	5,894	6,419	6,120	6,227	6,327	6,427	6,427
50	Administrative	-	500	550	-	-	-	-	-
55	Publishing	-	-	43	-	-	-	-	-
60	Maintenance Tools & Supplies	750	-	119	-	-	-	-	-
65	Gas & Oil	70	-	-	2,000	2,000	2,000	2,000	2,000
70	Safety	9,711	20,600	12,210	18,600	27,600	18,600	28,600	18,600
75	Freight	81	-	69	-	-	-	-	-
80	TOTAL GENERAL & ADMIN EXPENSES	272,733	291,207	254,044	296,645	314,144	313,204	331,586	328,899
	OTHER REVENUE								
85	Miscellaneous Income	-	-	-	-	-	-	-	-
90	TOTAL OTHER REVENUE	-	-	-	-	-	-	-	-
95	TOTAL SAFETY	\$ 272,733	\$ 291,207	\$ 254,044	\$ 296,645	\$ 314,144	\$ 313,204	\$ 331,586	\$ 328,899
	Administrative Overhead Allocation								
28.57%	Electric	77,920	83,198	72,580	84,751	89,751	89,483	94,734	93,966
31.58%	Water	86,129	91,963	80,227	93,681	99,207	98,910	104,715	103,866
39.85%	Telecom	108,684	116,046	101,237	118,213	125,186	124,812	132,137	131,066
	Total	\$ 272,733	\$ 291,207	\$ 254,044	\$ 296,645	\$ 314,144	\$ 313,204	\$ 331,586	\$ 328,899



Frankfort Electric Water Plant Board
Line Item Detail - Safety 4059
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	59	903921 -- OFFICE SUPPLIES EXPENSE	Office supplies	325.00	325.00	325.00	325.00	325.00
10	G&A Expense	40	59	905400 -- SOFTWARE SERVICES	LOTO Procedure Development Software	2,200.00	2,200.00	2,300.00	2,400.00	2,400.00
15	G&A Expense	40	59	905400 -- SOFTWARE SERVICES	MSDS Online Services	3,920.00	4,027.00	4,027.00	4,027.00	4,027.00
20	G&A Expense	40	59	920060 -- DUES AND SUBSCRIPTIONS	CUSP Recertification / USOLN Membership	335.00	335.00	335.00	335.00	335.00
25	G&A Expense	40	59	920060 -- DUES AND SUBSCRIPTIONS	KRUS Membership Dues	150.00	150.00	150.00	150.00	150.00
30	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
35	G&A Expense	40	59	920100 -- ADMINISTRATIVE PAYROLL	Payroll	138,829.93	146,559.94	152,480.96	158,641.19	164,080.21
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	Equipment Inspections	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
50	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Ladder Inspections	-	9,000.00	-	10,000.00	-
55	G&A Expense	40	59	920400 -- SAFETY EXPENSE	MVR / Vehicle Accident Reports	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
60	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Safety Supplies/Small Equipment	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
65	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Safety Videos and Training Publications	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
70	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Vaccinations Hep A & Hep B	600.00	600.00	600.00	600.00	600.00
75	G&A Expense	40	59	920400 -- SAFETY EXPENSE	Safety Committee	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
80	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	CPR/First Aid/AED Training	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
85	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	Miscellaneous Area Training	5,000.00	3,000.00	3,000.00	3,000.00	3,000.00
90	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	National Conferences	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
95	G&A Expense	40	59	920700 -- TRAVEL AND TRAINING EXPENSE	On-Site Safety Training	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
100	G&A Expense	40	59	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	10,620.49	11,211.84	11,664.79	12,136.05	12,552.14
105	G&A Expense	40	59	926100 -- EMPLOYEES WELFARE EXPENSE	Fitness App	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
110	G&A Expense	40	59	926100 -- EMPLOYEES WELFARE EXPENSE	Fitness Reimbursement	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
115	G&A Expense	40	59	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	26,990.55	26,990.55	26,990.55	26,990.55	26,990.55
120	G&A Expense	40	59	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	578.06	578.06	578.06	578.06	578.06
125	G&A Expense	40	59	926315 -- Workers Comp - Admin	Employee Benefits - Workers Comp	84.26	84.26	84.26	84.26	84.26
130	G&A Expense	40	59	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	40.00	40.00	40.00	40.00	40.00
135	G&A Expense	40	59	926460 -- UNIFORM EXPENSE	Employee Benefits - Uniforms	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
140	G&A Expense	40	59	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
145	G&A Expense	40	59	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	37,192.54	39,263.41	40,849.65	42,499.97	43,957.09
150	G&A Expense	40	59	927000 -- CERS Pension Expense	Employee Benefits - KPPA YE Unfunded Liability	18,079.22	18,079.22	18,079.22	18,079.22	18,079.22
155	G&A Expense	40	59	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
160	Corp Alloc - Expense	40	59	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 59	(296,645.05)	(314,144.27)	(313,204.49)	(331,586.30)	(328,898.52)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	296,645.05	314,144.27	313,204.49	331,586.30	328,898.52
Other Revenue	-	-	-	-	-
Corp Alloc - Expense	(296,645.05)	(314,144.27)	(313,204.49)	(331,586.30)	(328,898.52)
Corp Alloc - Revenue	-	-	-	-	-
Increase in Net Position	0.00	(0.00)	0.00	(0.00)	(0.00)



Frankfort Plant Board
FY 24-28 Capital Budget
Safety

Line	Work Order Description	Division	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
			Total	Total	Total	Total	Total
5	Safety Equipment	Safety	5,000	5,000	5,000	5,000	5,000
10	Add'l Vehicle - 1/2 Ton Pickup Truck - Safety Director (Replace # 503)	Safety	46,000	-	-	-	-
15	Fitness Committee Exercise Equipment	Safety	3,000	-	-	-	-
20	Grand Total		54,000	5,000	5,000	5,000	5,000



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Support Services
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
GENERAL & ADMIN EXPENSES									
5	Payroll	\$ 498,329	\$ 557,982	\$ 513,056	\$ 593,866	\$ 612,797	\$ 635,846	\$ 652,355	\$ 668,026
10	Employee Benefits	413,900	465,502	397,587	443,963	450,483	458,421	464,107	469,504
15	Cell Phone	2,048	3,300	1,187	3,300	3,300	3,300	3,300	3,300
20	Continuing Education	-	6,000	-	4,000	4,000	4,000	4,000	4,000
25	Employee Activity	252	140	176	220	220	220	220	220
30	Employee Welfare	183	-	-	-	-	-	-	-
35	Dues & Subscriptions	482	430	-	580	580	580	580	580
40	Repairs & Maintenance	109,730	128,350	62,002	137,600	137,600	137,600	137,600	137,600
45	Auto & Truck Repair	9,814	3,824	10,388	3,824	3,824	3,824	3,824	3,824
50	Gas & Oil	18,881	16,350	19,314	25,600	25,600	25,600	25,600	25,600
55	Utilities	49,529	50,800	54,102	56,300	56,300	56,300	56,300	56,300
60	Maintenance Tools & Supplies	36,556	53,000	41,241	53,000	53,000	53,000	53,000	53,000
65	General	600	1,000	-	1,000	1,000	1,000	1,000	1,000
70	Support Services	15,828	42,000	42,813	42,000	42,000	42,000	42,000	42,000
75	Inventory Adjustments	98,319	40,000	318	40,000	40,000	40,000	40,000	40,000
80	Cost of Sales Clearing	-	-	-	-	-	-	-	-
85	Freight	66,654	65,000	104,335	65,000	65,000	65,000	65,000	65,000
90	Safety	5,564	7,000	10,123	9,000	9,000	9,000	9,000	9,000
95	Interdepartment Services	22,291	-	14,101	-	-	-	-	-
100	Administrative	-	-	331	-	-	-	-	-
105	Office Supplies	20,204	22,000	20,462	22,000	22,000	22,000	22,000	22,000
110	Software	-	-	1,832	-	-	-	-	-
115	Publishing	49	-	-	-	-	-	-	-
120	TOTAL GENERAL & ADMIN EXPENSES	1,369,215	1,462,678	1,293,368	1,501,253	1,526,704	1,557,691	1,579,886	1,600,953
OTHER REVENUE									
125	Material Sales	20	-	-	-	-	-	-	-
130	Gain/(Loss) on Sale - Fixed Assets	-	-	18,770	-	-	-	-	-
135	Miscellaneous Income	1,087	-	5,765	-	-	-	-	-
140	TOTAL OTHER REVENUE	1,107	-	24,536	-	-	-	-	-
145	TOTAL SUPPORT SERVICES	\$ 1,368,108	\$ 1,462,678	\$ 1,268,833	\$ 1,501,253	\$ 1,526,704	\$ 1,557,691	\$ 1,579,886	\$ 1,600,953
Administrative Overhead Allocation									
59.43%	Electric	813,066	869,270	754,067	892,195	907,320	925,736	938,926	951,447
11.68%	Water	159,795	170,841	148,200	175,346	178,319	181,938	184,531	186,991
28.89%	Telecom	395,246	422,568	366,566	433,712	441,065	450,017	456,429	462,515
	Total	\$ 1,368,108	\$ 1,462,678	\$ 1,268,833	\$ 1,501,253	\$ 1,526,704	\$ 1,557,691	\$ 1,579,886	\$ 1,600,953



Frankfort Electric Water Plant Board
Line Item Detail - Support Service 4060
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
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	500.00	500.00	500.00	500.00	500.00
15	G&A Expense	40	60	920060 -- DUES AND SUBSCRIPTIONS	State Journal Subscription	80.00	80.00	80.00	80.00	80.00
20	G&A Expense	40	60	920070 -- CELL PHONE EXPENSE	Cell Phone Expense	3,300.00	3,300.00	3,300.00	3,300.00	3,300.00
25	G&A Expense	40	60	920100 -- ADMINISTRATIVE PAYROLL	Payroll	584,521.91	603,097.61	625,759.82	641,960.64	657,368.47
30	G&A Expense	40	60	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	9,344.13	9,699.22	10,086.01	10,394.32	10,657.11
35	G&A Expense	40	60	920400 -- SAFETY EXPENSE	Safety Expense - Heat Related & Emergency Kit Supplies	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
40	G&A Expense	40	60	920400 -- SAFETY EXPENSE	Safety Expense - PPE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
45	G&A Expense	40	60	920700 -- TRAVEL AND TRAINING EXPENSE	Buildings & Grounds Maintenance	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
50	G&A Expense	40	60	920700 -- TRAVEL AND TRAINING EXPENSE	Inventory Management	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
55	G&A Expense	40	60	920700 -- TRAVEL AND TRAINING EXPENSE	Training for Public Procurement	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
60	G&A Expense	40	60	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	45,430.75	46,878.96	48,642.21	49,905.15	51,103.96
65	G&A Expense	40	60	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	148,448.04	148,448.04	148,448.04	148,448.04	148,448.04
70	G&A Expense	40	60	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	2,333.63	2,333.63	2,333.63	2,333.63	2,333.63
75	G&A Expense	40	60	926315 -- WORKERS COMP - ADMIN	Employee Benefits - Workers Comp	4,168.67	4,168.67	4,168.67	4,168.67	4,168.67
80	G&A Expense	40	60	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	220.00	220.00	220.00	220.00	220.00
85	G&A Expense	40	60	926460 -- UNIFORM EXPENSE	Employee Benefits - Uniforms	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 P	Employee Benefits - 401a Match	3,150.00	3,150.00	3,150.00	3,150.00	3,150.00
95	G&A Expense	40	60	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	155,946.21	161,017.77	167,192.59	171,615.39	175,813.55
100	G&A Expense	40	60	927000 -- CERS PENSION EXPENSE	Employee Benefits - KPPA YE Unfunded Liability	72,986.07	72,986.07	72,986.07	72,986.07	72,986.07
105	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
110	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
115	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Copier Expense - Service Center	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
120	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Garbage Pickup	24,100.00	24,100.00	24,100.00	24,100.00	24,100.00
125	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	HVAC Maintenance & Repairs - Service Center	13,000.00	13,000.00	13,000.00	13,000.00	13,000.00
130	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
135	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Mowing and Landscape Maintenance at the Service Center	6,200.00	6,200.00	6,200.00	6,200.00	6,200.00
140	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Pest Control - Service Center	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
145	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Plumbing, Electric, Security, General	19,000.00	19,000.00	19,000.00	19,000.00	19,000.00
150	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Repairs, Replacements, Maintenance on FPB Security Equipment	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
155	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Service Center Generator	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
160	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Snow & Ice Removal	32,000.00	32,000.00	32,000.00	32,000.00	32,000.00
165	G&A Expense	40	60	930110 -- REPAIR & MAINTENANCE EXPENSE	Windows, Garage Doors, Fencing, Gates	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
170	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Building Maintenance	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
175	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Custodial Supplies	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
180	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Stockroom	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
185	G&A Expense	40	60	930130 -- MAINTENANCE SMALL TOOLS/SUPP	Maintenance Supplies - Textiles	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
190	G&A Expense	40	60	930300 -- UTILITIES	Columbia Gas - Service Center	14,200.00	14,200.00	14,200.00	14,200.00	14,200.00
195	G&A Expense	40	60	930300 -- UTILITIES	FPB Utilities - Support Services	42,100.00	42,100.00	42,100.00	42,100.00	42,100.00
200	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
205	G&A Expense	40	60	932110 -- SUPPORT SERVICES EXP	Support Services Expense - Warehouse Rent at 859 E Main St	36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
210	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
215	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
220	G&A Expense	40	60	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	3,824.00	3,824.00	3,824.00	3,824.00	3,824.00
225	G&A Expense	40	60	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	25,600.00	25,600.00	25,600.00	25,600.00	25,600.00
230	Corp Alloc - Expense	40	60	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 60	(1,501,253.40)	(1,526,703.96)	(1,557,691.04)	(1,579,885.92)	(1,600,953.49)

Operating Revenue	-	-	-	-	-
Operating Expense	-	-	-	-	-
G&A Expense	1,501,253.40	1,526,703.96	1,557,691.04	1,579,885.92	1,600,953.49
Other Revenue	-	-	-	-	-
Corp Alloc - Expense	(1,501,253.40)	(1,526,703.96)	(1,557,691.04)	(1,579,885.92)	(1,600,953.49)
Corp Alloc - Revenue	-	-	-	-	-
Increase in Net Position	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)



Frankfort Plant Board
FY 24-28 Capital Budget
Support Service

Line	Work Order Description	Division	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
			Total	Total	Total	Total	Total
5	Service Center Storage & Lot Improvements	Sup Svc	25,000	25,000	25,000	25,000	25,000
10	Security - Support Services	Sup Svc	19,000	19,000	19,000	19,000	19,000
15	Support Services Equipment	Sup Svc	20,000	20,000	20,000	20,000	20,000
20	Additional Forklift - Carryover	Sup Svc	29,432	-	-	-	-
25	Generator Replacement - Service Center	Sup Svc	103,000	-	-	-	-
30	Level 2 EV Charger - Service Center & Telecom Bldg (2)	Sup Svc	40,000	-	-	-	-
35	Grand Total		236,432	64,000	64,000	64,000	64,000



Frankfort Plant Board
5 Year Budget Comparison
Administrative Overhead Statements of Expenses - Network Operations Center
For the Fiscal Years Ending 2024 - 2028

Line		FY 21 -22 Actual	FY 22 - 23 Budget	FY 22 - 23 Estimated	FY 23 - 24 Plan	FY 24 - 25 Plan	FY 25 - 26 Plan	FY 26 - 27 Plan	FY 27 - 28 Plan
	GENERAL & ADMIN EXPENSES								
5	Payroll	\$ 651,966	\$ 676,540	\$ 717,591	\$ 771,174	\$ 791,577	\$ 815,574	\$ 838,704	\$ 857,917
10	Employee Benefits	425,996	526,729	482,179	542,190	549,217	557,481	565,447	572,064
15	Cell Phone	4,658	5,600	5,569	10,700	10,700	10,700	10,700	10,700
20	Continuing Education	500	2,000	155	3,000	3,000	3,000	3,000	3,000
25	Employee Activity	473	208	443	260	260	260	260	260
30	Employee Welfare	295	-	112	-	-	-	-	-
35	Administrative	-	-	-	-	-	-	-	-
40	Publishing	-	-	59	-	-	-	-	-
45	Repairs & Maintenance	15,069	15,700	32,046	8,500	7,500	7,500	7,500	7,500
50	Auto & Truck Repair	22	24	16	1,000	1,000	1,000	1,000	1,000
55	Gas & Oil	-	15,160	8,400	18,400	18,400	18,400	18,400	18,400
60	Utilities	12,056	23,300	4,092	7,600	7,600	7,600	7,600	7,600
65	Maintenance Tools & Supplies	3,142	-	360	-	-	-	-	-
70	General	499	-	-	-	-	-	-	-
75	Support Services	5,240	-	5,527	-	-	-	-	-
80	Software Services	90	1,700	373	500	500	500	500	500
85	Other Services	32,057	29,000	31,719	32,000	32,000	32,000	32,000	32,000
90	Office Supplies	1,809	4,500	2,184	4,500	4,500	4,500	4,500	4,500
95	Safety	265	500	377	700	700	700	700	700
100	Freight	-	-	52	-	-	-	-	-
105	TOTAL GENERAL & ADMIN EXPENSES	1,154,138	1,300,961	1,291,254	1,400,524	1,426,954	1,459,215	1,490,311	1,516,141
	OTHER REVENUE								
110	Miscellaneous Income	-	-	-	-	-	-	-	-
115	Material Sales	40	-	-	-	-	-	-	-
120	TOTAL OTHER REVENUE	40	-	-	-	-	-	-	-
125	TOTAL SUPPORT SERVICES	\$ 1,154,099	\$ 1,300,961	\$ 1,291,254	\$ 1,400,524	\$ 1,426,954	\$ 1,459,215	\$ 1,490,311	\$ 1,516,141
	Administrative Overhead Allocation								
38.62%	Electric	445,713	502,431	498,682	540,883	551,090	563,549	575,558	585,534
29.21%	Water	337,112	380,011	377,175	409,093	416,813	426,237	435,320	442,865
32.17%	Telecom	371,274	418,519	415,396	450,549	459,051	469,429	479,433	487,743
	Total	\$ 1,154,099	\$ 1,300,961	\$ 1,291,254	\$ 1,400,524	\$ 1,426,954	\$ 1,459,215	\$ 1,490,311	\$ 1,516,141



Frankfort Electric Water Plant Board
Line Item Detail - NOC 4061
 FY 2024 - 2028

Line	Category	Division	Department	Account	Line Item	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5	G&A Expense	40	61	903921 -- OFFICE SUPPLIES EXPENSE	Office Supplies	4,500.00	4,500.00	4,500.00	4,500.00	4,500.00
10	G&A Expense	40	61	905400 -- SOFTWARE SERVICES	OneCall Now Mass Notification System	500.00	500.00	500.00	500.00	500.00
15	G&A Expense	40	61	905400 -- SOFTWARE SERVICES	TestGenius Pre-employment software	-	-	-	-	-
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	920070 -- CELL PHONE EXPENSE	Cell service for 6 satellite emergency phones	5,100.00	5,100.00	5,100.00	5,100.00	5,100.00
30	G&A Expense	40	61	920100 -- ADMINISTRATIVE PAYROLL	Payroll	685,289.85	703,450.92	724,704.68	745,470.74	762,726.27
35	G&A Expense	40	61	920101 -- ADMINISTRATIVE PAYROLL OT	Payroll - OT	85,884.49	88,126.01	90,869.14	93,232.87	95,190.48
40	G&A Expense	40	61	920400 -- SAFETY EXPENSE	Safety Expense - PPE	700.00	700.00	700.00	700.00	700.00
45	G&A Expense	40	61	920700 -- TRAVEL AND TRAINING EXPENSE	Continuing Education	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
50	G&A Expense	40	61	920910 -- SOCIAL SECURITY EXPENSE	Employee Benefits - Social Security	58,994.84	60,555.63	62,391.40	64,160.83	65,630.63
55	G&A Expense	40	61	923700 -- OTHER SERVICES	Locates	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
60	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
65	G&A Expense	40	61	926300 -- EMPLOYEE INSURANCE	Employee Benefits - Health Insurance	175,438.60	175,438.60	175,438.60	175,438.60	175,438.60
70	G&A Expense	40	61	926310 -- EMPLOYEE LIFE INSURANCE	Employee Benefits - Life Insurance	2,944.93	2,944.93	2,944.93	2,944.93	2,944.93
75	G&A Expense	40	61	926315 -- WORKERS COMP - ADMIN	Employee Benefits - Workers Comp	1,541.96	1,541.96	1,541.96	1,541.96	1,541.96
80	G&A Expense	40	61	926450 -- EMPLOYEE ACTIVITY EXPENSE	Department Meetings/Activities	260.00	260.00	260.00	260.00	260.00
85	G&A Expense	40	61	926460 -- UNIFORM EXPENSE	Employee Benefits - Uniforms	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
90	G&A Expense	40	61	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - KPPA Match	205,264.80	210,730.66	217,159.42	223,355.89	228,503.09
95	G&A Expense	40	61	926500 -- COMPANY CONTRIBUTION TO EMP P	Employee Benefits - 401a Match	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
100	G&A Expense	40	61	927000 -- CERS PENSION EXPENSE	Employee Benefits - KPPA YE Unfunded Liability	92,104.95	92,104.95	92,104.95	92,104.95	92,104.95
105	G&A Expense	40	61	930110 -- REPAIR & MAINTENANCE EXPENSE	Annual 2-Way Radio Service Agreement	-	-	-	-	-
110	G&A Expense	40	61	930110 -- REPAIR & MAINTENANCE EXPENSE	General Maintenance Supplies	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
115	G&A Expense	40	61	930110 -- REPAIR & MAINTENANCE EXPENSE	Locator marking Paint/Supplies	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
120	G&A Expense	40	61	930110 -- REPAIR & MAINTENANCE EXPENSE	NOC Wall Monitors	2,500.00	1,500.00	1,500.00	1,500.00	1,500.00
125	G&A Expense	40	61	930300 -- UTILITIES	NOC Dispatch Phone Lines	7,600.00	7,600.00	7,600.00	7,600.00	7,600.00
130	G&A Expense	40	61	932200 -- AUTO & TRUCK REPAIR EXPENSE	Auto & Truck Repair Expense - Parts	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
135	G&A Expense	40	61	932220 -- AUTO & TRUCK GAS & OIL	Fuel, Oil, and Antifreeze	18,400.00	18,400.00	18,400.00	18,400.00	18,400.00
140	Corp Alloc - Expense	40	61	980000 -- CORPORATE ALLOCATION	Corporate Allocation - 61	(1,400,524.42)	(1,426,953.65)	(1,459,215.07)	(1,490,310.77)	(1,516,140.91)
Operating Revenue						-	-	-	-	-
Operating Expense						-	-	-	-	-
G&A Expense						1,400,524.42	1,426,953.65	1,459,215.07	1,490,310.77	1,516,140.91
Other Revenue						-	-	-	-	-
Corp Alloc - Expense						(1,400,524.42)	(1,426,953.65)	(1,459,215.07)	(1,490,310.77)	(1,516,140.91)
Corp Alloc - Revenue						-	-	-	-	-
Increase in Net Position						(0.00)	(0.00)	(0.00)	(0.00)	(0.00)



Frankfort Plant Board
FY 24-28 Capital Budget
NOC

Line	Work Order Description	Division	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
			Total	Total	Total	Total	Total
5	Ford F-150 w/ outfitting for Locator	NOC	49,000	49,000	49,000	49,000	-
10	Locating Equipment Replacement	NOC	-	15,000	15,000	15,000	-
15	Locator Detector - MetroTech VM-810	NOC	3,700	-	-	-	-
20	Locator Detector - RD8200	NOC	10,000	-	-	-	-
25	T-608 Replacement - 1/2 Ton Pickup Truck	NOC	-	-	-	-	46,000
30	T-428 Replacement - 1/2 Ton Pickup Truck	NOC	-	46,000	-	-	-
35	Guardrail	NOC	18,000	-	-	-	-
40	Window Film	NOC	22,000	-	-	-	-
45	Ridgeview Vehicle Barrier	NOC	19,000	-	-	-	-
50	Replace Radio System	NOC	165,000	-	-	-	-
55	Grand Total		286,700	110,000	64,000	64,000	46,000