



FRANKFORT PLANT BOARD
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BUDGET AND FINANCIAL PLAN

FISCAL YEARS BEGINNING

2023-2027

*Neighbors supporting neighbors
across the Commonwealth...*





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

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

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

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



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

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



Frankfort Plant Board
FY 23-27 Capital Budget
Water

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



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

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



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

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



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



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

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