REGULAR SESSION –WEDNESDAY, JUNE 3, 2026

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Regular Session on Wednesday, June 3, 2026 at 6:00 PM. The following Board Members were present: Brett Parker, President; Stevie A. Wakes Sr., Vice President; Rose Mulvany Henry, Secretary; Gary Bradley-Lopez, Chase Cook, and David Haley.

Also present: Jeremy Ash, General Manager; Wendy Green, Deputy Chief Counsel; SueZanne (Zee) Bishop, Senior Counsel; Andrew Ferris, Chief Financial Officer; Abbey Frye, Chief Administrative Officer; Leigh Mulholland, Chief Compliance Officer; Brian Laverack, Interim Chief Information Officer; Darrin McNew, Executive Director Electric Operations; Don Stahl, Executive Director Electric Production; Matt Cline, Executive Director Electric Supply; Durward (DJ) Johnson, Executive Director Water Operations; Amber Oetting, Director Communications & Marketing; Dennis Dumovich, Director of Human Resources; Gabriela Freeman, Director of Customer Care; Phillip Brown, Director Civil Engineering; Clifford (Marshall) Robinett, Director Water Distribution; Randy Otting, Director Accounting; Christy Tanner, Accounting and Finance Manager; Steven Hargis; Supervisor Water Operations; and Armando Morones, Desktop Support Technician II.

A video of this meeting is on file at the Board of Public Utilities and can be found on the BPU website, www.bpu.com.

Mr. Parker called the Board meeting to order at 6:00 PM and welcomed those listening to or viewing the meeting. He informed all that the meeting was being recorded by both video and audio. During the public comments section, community members wishing to address the Board would be asked to provide their name and address, and would have five (5) minutes to speak. Those attending in person were instructed to sign up on the sheet located near the entrance. The public was reminded that they may contact the BPU by phone or email with any concerns. He provided the options available for community members who wished to schedule an in-person lobby appointment. He informed all participants to act respectfully toward one another; personal attacks or accusations would not be tolerated. All comments should be directed to the Board, who would then determine staff involvement. Any side discussions should take place outside the Board room to avoid disrupting presenters or attendees. Any violation of these rules could result in removal from the meeting.

Mr. Parker introduced himself and the other Board members along with the General Manager, and Legal Counsel.

Roll call was taken and all Board members were present.

REGULAR SESSION –WEDNESDAY, JUNE 3, 2026

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item #3 – Approval of Agenda

A motion was made to approve the Agenda of June 3, 2026, by Mr. Wakes, seconded by Mr. Cook, and unanimously carried.

Item #4– Consent Agenda

A motion was made to approve the Consent Agenda of June 3, 2026, by Mr. Bradley-Lopez, seconded by Mr. Wakes.

Point of order made by Ms. Mulvany Henry to clarify that revisions had been made to items within the consent agenda.

A motion was made to rescind the motion to approve the Consent Agenda of June 3, 2026 by Mr. Bradley-Lopez, seconded to rescind by Mr. Wakes.

A request was made to remove item c. Personnel Code – Resolution #5326, and item d. Interim Ethics Administrator Extension Resolution #5327 from the Consent Agenda for Board discussion by Ms. Mulvany Henry.

A motion was made to approve the remaining items on the Consent Agenda of June 3, 2026 by Mr. Wakes, seconded by Mr. Cook, and unanimously carried.

Consent Items:

a. Minutes of the Work Session of May 6, 2026
b. Minutes of the Regular Session of May 6, 2026
c. Personnel Code – Resolution #5326
d. Interim Ethics Administrator Extension Resolution #5327

Ms. Mulvany Henry clarified a revision made to Resolution #5326, which changed the effective date retroactively to May 7, 2026 to reflect the date the Residency Policy was approved. There was Board discussion.

A motion was made to approved Resolution #5326 as amended by Mr. Cook, seconded by Mr. Wakes.

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Mr. Haley commented prior to the vote.

Roll call was taken:

Haley: No

Wakes: Yes

Mulvany Henry: Yes

Parker: Yes

Bradley-Lopez: Yes

Cook: Yes

The motion carried.

Ms. Mulvany Henry reviewed a revision made to Resolution #5327 that would clearly indicate the term of the extension would be May 3, 2026 to May 3, 2027, with the option of a one-year extension.

A motion was made to approve Resolution #5327 as amended, by Ms. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

Item #5– General Manager / Team Reports

a) *Year-end Audit Update:* Mr. Andrew Ferris, Chief Financial Officer, reviewed with the Board the purpose and process of the annual audit. He explained that there was also a single audit completed for 2024 and 2025, which is required when an organization expends substantial federal funding dollars. Mr. Jacob Holman and Mr. Matt McCall, Forvis Mazars, LLC presented the results of the 2025 financial audit, gave a scorecard overview, and reviewed the compliance audit results for the single audit. (See attached PowerPoint.)

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Mr. Holman and Mr. McCall responded to questions and comments from the Board.

b) *2025 Annual Audit – Resolution #5328*: Mr. Ferris presented Resolution #5328, the adoption of the 2025 audited financial statement and schedules, to the Board.

Ms. Mulvany Henry identified a minor revision made to the resolution.

Mr. Ferris responded to questions from the Board.

A motion was made to approve Resolution #5328 as amended, by Mr. Wakes, seconded by Ms. Mulvany Henry, and unanimously carried.

c) *2024 and 2025 Single Audit – Resolution #5329*: Mr. Ferris presented Resolution #5329 authorizing the adoption of the 2024 and 2025 single audit to the Board.

Ms. Mulvany Henry identified a minor revision made to the verbiage in the resolution.

A motion was made to approve Resolution #5329 as amended, by Mr. Wakes, seconded by Mr. Mulvany Henry, and unanimously carried.

d) *ERC Recovery of Over Recovery for 2025 in 2026 – Resolution #5330:* Mr. Ferris presented Resolution #5330 approving the over recovery of the Energy Rate Component (ERC) for the third and fourth quarter of 2025 in the amount of $9,840,411 which will be recognized over the first and second quarters of 2026 to the Board.

Mr. Ferris clarified information for the Board.

A motion was made to approve Resolution#5330 as presented, by Mr. Cook, seconded by Ms. Mulvany Henry, and unanimously carried.

e) *Low Income Rebate – Resolution # 5331:* Mr. Ferris presented to the Board Resolution #5331 reauthorizing a low-income rebate program.

A motion was made to approve Resolution #5331, by Ms. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

f) *Physical Working Rules – Resolution #5332:* Mr. Ash and Mr. Dumovich, Director of Human Resources, commented on the negotiation process with the Unions and presented Resolution #5332 allowing BPU to enter into the contract with the International Brotherhood of Electrical Workers (IBEW).

Ms. Mulvany Henry identified a minor revision made to the resolution.

A motion was made to approve resolution #5332 as amended, by Mr. Cook, seconded by Mr. Wakes, and unanimously carried.

There was an error with the resolution numbering, and the Clerical Working Rules Resolution was inadvertently presented twice.

A motion was made to reconsider the adoption of Resolution #5332 for the purpose of correcting it, by Mr. Parker, seconded by Mr. Cook, and unanimously carried.

Ms. Mulvany Henry identified the revision she requested on the correct Resolution #5332.

A motion was made to approve Resolution #5332 as amended, by Ms. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

g) *Clerical Working Rules Ratification – Resolution #5333:* Mr. Dumovich presented Resolution #5333 to the Board.

Ms. Mulvany Henry identified a minor revision made to the resolution.

A motion was made to approve Resolution # 5333 as amended, by Mr. Wakes, seconded by Mr. Cook, and unanimously carried.

Item #6– Public Comments

There were no visitors wishing to speak.

Item #7– Miscellaneous Comments

Mr. Ash provided an update on electric restoration efforts following the May 19 storm, noting that BPU received mutual aid to help restore service to nearly 20,000 customers. He highlighted the prompt public communication regarding potential scam calls and shared that the summer intern program is off to a strong start. He recognized the employees who participated in the Light Up Navajo Project and announced that The Salvation Army awarded

BPU employees a Certificate of Appreciation for supporting their annual coat drive and monetary donations. He also wished Mr. Parker a happy birthday.

Item #8– Board Comments

Mr. Haley reported on the Unified Government (UG) Economic Development & Finance Committee (ED&F) meeting he attended and noted several items related to BPU. He expressed appreciation to Mr. Ferris and Forvis for their financial update and thanked all parties involved in the contract discussions between BPU and IBEW. He inquired about the June 11th discussion on Data Centers at BPU and wished Mr. Parker a happy birthday.

Mr. Cook had no comments.

Mr. Wakes thanked the BPU team for their proactive efforts in planning and negotiating with the IBEW and thanked Mr. Ferris and the team for their audit preparation and presentation. He also wished Mr. Parker a happy birthday.

Mr. Bradley-Lopez wished the community a Happy Pride Month. He expressed appreciation to Mr. Ferris and his team for the audit presentation and for their thoughtful responses to his questions. He congratulated Mr. Dumovich and Mr. Ash for obtaining the agreement with the IBEW and gave a shout-out to the BPU crews for their work restoring power during recent storms. He shared customer feedback regarding changes to their bills due date and how it impacted them. He wished Mr. Parker a happy birthday and wished all a Happy Juneteenth.

Ms. Mulvany Henry wished Mr. Parker a happy birthday. She thanked Mr. Ferris and his team for their hard work preparing for the financial audit and acknowledged the significant efforts involved in the process. She noted a positive cultural shift occurring within BPU, one that feels increasingly collaborative from leadership through entry-level positions. She expressed pride in serving as a BPU Board member and hoped the BPU team shared that same sense of pride. She also thanked those who participated in the BPU–IBEW negotiation process and stated she was pleased with the outcome.

Mr. Parker had no comments to add.

Mr. Ash clarified that the meeting Mr. Haley inquired about was the Fairfax Industrial Association (FIA) hosting a luncheon at the BPU Administrative building June 11th. He said Data Centers and large load projects would be discussed and noted Mr. Haley's interest to attend.

STATE OF KANSAS)
) SS
CITY OF KANSAS CITY)

Item 10– Adjourn

At 7:16 PM a motion to adjourn was made by Mr. Wakes, seconded by Mr. Cook, and unanimously carried.

ATTEST:

____
Secretary

APPROVED:

____
President

KANSAS CITY BPU
THE POWER OF COMMUNITY

BOARD AGENDA

Regular Session
June 3, 2026 – 6:00 P.M.

I. Call to Order

II. Roll Call

____David Haley, At Large, Position 2
____Stevie A. Wakes, Sr., District 1
____Rose Mulvany Henry, At Large, Position 3
____Brett Parker, District 3
____Gary Bradley-Lopez, At Large, Position 1
____Chase Cook, District 2

III. Approval of Agenda

IV. Consent Agenda Approvals

a. Minutes of the Work Session of May 6, 2026
b. Minutes of the Regular Session of May 6, 2026
c. Personnel Code – Resolution #5326
d. Interim Ethics Administrator Extension Resolution #5327

V. General Manager / Team Reports

a. Year-end Audit Update – Forvis Mazars
b. 2025 Annual Audit - Resolution #5328
c. 2024 and 2025 Single Audit – Resolution #5329
d. ERC Recovery of Over Recovery for 2025 in 2026 - Resolution #5330
e. Low Income Rebate - Resolution #5331
f. Physical Working Rules – Resolution #5332
g. Clerical Working Rules Ratification – Resolution #5333

VI. Public Comments

VII. Miscellaneous Comments

VIII. Board Comments

IX. Adjourn

Kansas City Board of Public Utilities

Personnel Code 2026

Table of Contents

Introduction

This Personnel Code of the Kansas City Board of Public Utilities, commonly referred to as "the BPU," has been adopted by the Board pursuant to various Charter Ordinances. All BPU employees are covered by the Personnel Code. In the event that an employee is covered by a bargaining agreement, and the provisions of that agreement conflict with this Personnel Code, then the bargaining agreement shall control.

The Board of Directors of the BPU is responsible for the approval of the Personnel Code under the guidelines of the Charter Ordinance.

Welcome to BPU!

Welcome to the BPU! We hope your employment here will be challenging, meaningful and enjoyable. We are more than just another utility provider. We have a special team of dedicated individuals who believe in the power of community and strive to provide a high level of service to our customers. Our reputation in the industry is built on the level of service and attention we have provided to our customers over the years, and we adhere to the principles contained in our mission.

It is important that team members know what we expect of them and what they can expect from the BPU. The Personnel Code provides guidance and clarity in an easy reference format. Our goal is to be consistent and fair in our Personnel Code. There is also an Employee Handbook that has been adopted by the General Manager that supplements this Personnel Code and provides additional guidance.

Please familiarize yourself with the information contained in the Personnel Code, as your knowledge will help to prevent any misunderstanding concerning the items within the document. Contact your supervisor or the Human Resources Division if you have any questions.

I. General Manager Authority

The General Manager has the charge of utility employees including the authority to hire, fire, promote and demote. If you have a question regarding this section, please consult with your supervisor or the Human Resources Division.

Employee at Will

All employees who do not have a written employment contract with the BPU for a term of employment, are employed at the will of the BPU for an indefinite period of time and may be terminated at any time, either with or without cause. With the exception of the General Manager's contract, only the General Manager of the BPU has authority to enter into employment agreements. Otherwise, the BPU does not recognize or enter into unwritten employment agreements. Accordingly, the BPU does not recognize or enter into any oral or implied employment agreements. This Personnel Code does not constitute an employment agreement. This Personnel Code is not intended to alter the employment-at-will relationship in any way.

Employee Relations

Good communication is essential to maintaining a productive work atmosphere. Should a problem develop or you have questions or ideas about procedures, policies, or your own position, please discuss it with your supervisor. Every effort should be made to resolve differences at this level. If the issue cannot be resolved between you and your supervisor, it can be submitted to management, the Human Resources Division and ultimately to the General Manager or a designated representative. The General Manager's actions are final. See the Employee Handbook for more information.

Discipline Program

BPU recognizes the need to maintain discipline, establish and communicate reasonable rules of conduct, and to consistently enforce these rules where necessary.

The purpose of maintaining discipline is to improve employee performance and correct inappropriate behavior. Disciplinary action should be applied to the extent necessary to correct misconduct and to bring employee performance back into conformance with acceptable standards.

These disciplinary provisions in the Employee Handbook do not represent an employment contract. Employment with the BPU is at-will and at the discretion of the General Manager. The Employee Handbook will provide additional provisions in detail to be consistent with the Personnel Code and as amended. The BPU has made no commitment for employment for any specified duration. Either the BPU or the employee may terminate the employment relationship at any time.

Management Responsibilities

Management is accountable for maintaining discipline and enforcing the rules of the Employee Handbook. Disciplinary matters should always be handled at the lowest possible level of supervision, with appropriate review by the next higher level of management in accordance with the procedures established in the Employee Handbook. Management is defined as those employees deemed to be "Exempt" by the Fair Labor Standards Act (FLSA) and in a supervisory role.

The Human Resources Division is accountable for monitoring this Personnel Code and assuring consistent application of the rules contained herein.

Each supervisor is responsible for maintaining discipline and enforcement of rules in their functional area, department or division.

Supervisors shall be responsible not only for their own safety but also for the safe work performance of employees under their supervision. Failure by a supervisor to enforce this policy or other BPU safety requirements may result in disciplinary action, up to and including discharge.

Any supervisor observing a rule violation may recommend disciplinary action in accordance with the Employee Handbook if, in their judgment, the situation warrants such action. Any supervisor has the authority to suspend employees in their line of their authority pending an investigation in cases involving serious offenses, but should attempt to seek guidance from the Human Resources Division.

Only the General Manager has the authority to discharge an employee.

II. Establish Employment Policies, Practices and Procedures

The General Manager is directed to adopt an Employee Handbook and amend as needed, that is consistent with this Personnel Code and governs the day-to-day activities of employment at the BPU. The Employee Handbook will provide additional provisions in detail to be consistent with the Personnel Code as amended.

III. Equal Employment Opportunity (EEO)

The BPU is committed to providing equal employment opportunity for all persons regardless of race, color, sex (including pregnancy, gender identity, and sexual orientation), religion, national origin or ancestry, genetics, disability (physical or mental), marital status, age or military or veteran status and any other legally protected status. Equal opportunity extends to all aspects of the employment relationship, including hiring, transfers, promotions, training, terminations, compensation, benefits, and other terms and conditions of employment.
BPU shall comply with all applicable federal, state and local equal opportunity laws and strive to keep the workplace free from all forms of illegal discrimination and harassment.

Individuals with Disabilities

The BPU shall comply with federal, state and local laws concerning the employment of individuals with disabilities. If you believe you have a disability that may require accommodation in order to perform the essential functions of your job, you should contact the Human Resources Division. Additionally, if you believe that you have been discriminated against on the basis of your disability, you should contact the Human Resources Division immediately.

Harassment/Discrimination

It is the intent of the BPU that all employees, vendors, customers and all other persons with whom BPU employees may come into contact as part of their employment with BPU enjoy a work environment free from all forms of discrimination, including illegal harassment. Harassment based on race, color, sex (including sexual harassment, pregnancy, gender identity, and sexual orientation), religion, national origin or ancestry, genetics, disability (mental or physical), citizenship status, marital status, age, or military or veteran status and any other legally protected status is a violation of the BPU's policy on Equal Employment Opportunity.

You are expected to deal fairly and honestly with other employees, vendors, customers and all other persons with whom you come in contact as a BPU employee to ensure a work environment free of intimidation and harassment. Abuse of the dignity of anyone through ethnic, racist, sexist slurs, or through other derogatory or objectionable conduct is offensive employee behavior and may be subject to disciplinary action.

Sexual harassment is a specific form of harassment that undermines the integrity of the employment relationship. It will not be tolerated. Unwelcome sexual advances, requests for sexual favors, unwelcome sexual overtures and/or conduct and other verbal or physical conduct of a sexual nature will not be tolerated and such activity should be reported to the Human Resources Division.

Any person who feels that he or she has experienced or observed harassment or has been discriminated against due to race, color, sex (including sexual harassment, pregnancy, gender identity, and sexual orientation), religion, national origin or ancestry, genetics, disability (mental or physical), citizenship status, marital status, age or military or veteran status and any other legally protected status should immediately report such incidents to his/her supervisor, the Human Resources Division, or to the General Manager without fear of reprisal.

The BPU will make every effort to maintain confidentiality to the extent possible in conducting a thorough and effective investigation. An investigation will be made and appropriate action taken to address the investigative findings.

The BPU strictly prohibits retaliation against an individual for making a complaint or notifying the BPU of conduct prohibited by this policy, testifying as a witness at a hearing or otherwise assisting in an investigation of any complaint made pursuant to this policy.

We also realize that intentional false accusations or harassment can have serious effects on innocent employees. Thus, false accusations may also result in disciplinary action.

IV. BPU Employee Residency Policy

Purpose and Policy Statement

The elected Kansas City Board of Public Utilities Board of Directors (the "Board") finds that removing the residency requirement from a strict Wyandotte County, Kansas boundary requirement is necessary to address current staffing challenges, enhance recruitment and retention efforts, and ensures BPU remains a competitive and attractive employer.

The Board recognizes that workforce recruitment and retention conditions have changed significantly, and that removing a residency standard will help BPU attract and retain the most qualified candidates while maintaining strong operational readiness. This update aligns BPU's residency policy with the Unified Government of Wyandotte County/Kansas City, Kansas's revised residency approach, thereby supporting a continued positive and cooperative relationship between BPU and the Unified Government of Wyandotte County/Kansas City, Kansas.

In summary the Board finds that this revised policy:

- Helps address staffing shortages and improve recruitment outcomes;
- Expands access to a broader and more competitive candidate pool;
- Enhances employee retention and job satisfaction;
- Maintains operational readiness and emergency response capability;
- Continues to promote community engagement and service-area familiarity;
- Supports regional economic stability; and
- Ensures BPU can hire the best-qualified candidates available.

Notwithstanding the revised broader residency flexibility provided to employees generally, the Board finds it essential that executive leadership maintain a primary residence within the legally defined boundaries of Wyandotte County Kansas to ensure strong local accountability, leadership visibility, and commitment to the community served.

Residency Requirement – General Employees

All BPU employees, except as otherwise provided herein, must establish and maintain their legal primary residence within a geographic area that allows them to meet the responsibilities of their position at BPU, including any operational response time requirements. All employees shall establish and maintain such residence throughout the period of their employment.

The General Manager, or his/her designee, will identify in writing any positions requiring a certain response time. Failure to meet the applicable response time requirement for a designated position, as described in the Employee Handbook, shall constitute noncompliance with this policy. Nothing herein prevents the BPU from establishing on-call rotation policies or temporary reporting requirements during emergencies or declared events.

Residency Requirement – Executive Leadership

The General Manager, all C-suite personnel (including, but not limited to, Chief Officers and any executive-level direct reports to the General Manager), and Executive Directors shall establish and maintain their legal primary residence within the legally defined boundaries of Wyandotte County, Kansas throughout the period of their employment, subject to Sections IV & V below.

Residency within Wyandotte County, Kansas is a qualification and condition of continued employment for these positions.

Time to Comply

General Employees

All employees with a designated response time requirement shall be subject to requirement, as laid out in the Employee Handbook, immediately upon hire.

Executive Leadership

All newly hired employees who are required to reside in Wyandotte County shall have a period of twelve (12) months after employment begins to establish and maintain a legal primary residence in compliance with this policy.

On or before the last day of the twelve (12) month period, the employee shall complete a Certificate of Residency to be filed with the Human Resources Division.

Failure to comply within the required timeframe shall result in termination for failure to meet the conditions and qualifications of employment.

Extension of Time to Meet Residency Requirement

A panel consisting of the General Manager, Chief Compliance Officer, and Chief Administrative Officer (hereinafter “Residency Review Panel”) may grant a temporary extension of time for an employee to meet the residency requirement upon written request.

Extensions shall be granted solely at the discretion of the Residency Review Panel and may be approved for reasons including, but not limited to:

- Family medical circumstances;
- Spousal employment constraints;
- Temporary housing unavailability;
- Caregiving responsibilities;
- Other substantial personal hardship as determined by the General Manager.

Any extension shall be granted for a defined period of time and may include conditions or reporting requirements. Approval of an extension does not create a precedent or entitlement for any other employee.

The decision of the Residency Review Panel regarding extensions shall be final.

Certification of Residency

All BPU employees shall file with the Human Resources Division a Certificate of Residency indicating their legal primary residence and shall file an additional Certificate of Residency indicating any subsequent change of address within thirty (30) days of such change.

All employees acknowledge that compliance with the applicable residency requirement under this policy is a qualification of continued employment and a condition for employment with BPU.

Enforcement

Any BPU employee found to be in violation of this policy shall be subject to immediate termination by the General Manager and shall not be entitled to further compensation or benefits, subject to applicable law and employment agreements.

Definition of Legal Primary Residence

"Legal primary residence" means the employee's domicile, the residence intended to be permanent rather than temporary, and which is permitted and authorized as a residential dwelling under the laws and ordinances of the State of Kansas and applicable local jurisdiction.

The legal primary residence shall be the residence where the employee spends the majority of his/her non-work hours and demonstrates intent to remain.

Determination of Residency

Tests for determining a BPU employee's legal primary residence include, but are not limited to:

- Residential address on driver's license;
- Automobile registration;
- Voter registration;
- Bank accounts and credit cards;
- Legal documents;
- School enrollment address for children living with the employee;
- Address provided on the Certificate of Residency;
- Mapping verification based on the Residency Time Calculation defined in Section II. above;
- Any other credible evidence indicating intent to permanently reside at the stated primary residence.

V. Collective Bargaining – Recognition

Physical Bargaining Unit

The Kansas City Board of Public Utilities hereby recognizes the Local Union 53, International Brotherhood of Electrical Workers as the bargaining representative for the physical employees employed within the divisions, except that the term "Employee" shall exclude professional, clerical, confidential employees, guards and supervisors as defined in the National Labor Relations Act, as amended, employed within said section.

International Brotherhood of Electrical
Workers Local 53
1100 East Admiral Boulevard
Kansas City, Missouri 64106

Clerical Bargaining Unit

The Kansas City Board of Public Utilities hereby recognizes the Local Union 53-4, International Brotherhood of Electrical Workers as the bargaining representative for the clerical employees employed within the Divisions, except that the term "Employee" shall exclude managerial, confidential employees, guards and supervisors as defined in the National Labor Relations Act, as amended, employed within said Divisions.

International Brotherhood of Electrical
Workers 53-4
1100 East Admiral Boulevard
Kansas City, Missouri 64106

Employee Categories

Regular full-time employees: Employees working and scheduled to work at least a 30-hour workweek on an annual basis are eligible for BPU benefits.

Exempt employees: Employees who are exempt from the overtime pay provisions of the Fair Labor Standards Act (FLSA) and accordingly need not receive additional compensation or compensatory time for working more than 40 hours in a workweek. Exempt employees are generally executive, administrative, professional, or sales personnel and work at least 40 hours per week.

Non-exempt employees: Employees who are covered by the overtime provisions of the Fair Labor Standards Act (FLSA) are, therefore, eligible for overtime payment at 1 ½ times their hourly rate.

Bargaining Units and Non-Bargaining Employees

The BPU recognizes that certain classes and categories of employees are not eligible for membership in any of the bargaining units. Additionally, bargaining unit employees may elect not to be represented by such bargaining units.

All BPU employees are covered by the policies and procedures outlined in the Employee Handbook. In the event that an employee is covered by a recognized collective bargaining agreement in effect, and the provisions of that collective bargaining agreement conflict with the Employee Handbook, then the collective bargaining agreement shall control.

VI. Holidays

Holidays recognized by the BPU shall be:

- New Year's Day
- Martin Luther King's Birthday
- Good Friday
- Memorial Day
- Juneteenth
- Independence Day
- Labor Day
- Thanksgiving Day
- Friday after Thanksgiving
- Christmas Day

The General Manager is directed to set the actual date of the holidays on an annual basis and to provide these dates to all personnel.

VII. Employees Addressing the Board Regarding Employment Related Matters

A. BPU employees may attend public open meetings of the BPU Board of Directors and may address the Board or during such meetings if the Board's Rules and Procedures permit such comment, subject to the following limitations:

1. To be allowed to address the Board, a BPU employee must speak on a matter of public concern.

2. Comments by a BPU employee on a matter of personal interest will not be allowed.

3. A BPU employee will be allowed to address the Board of Directors on items on the Board's agenda, as long as the employee's comments relate to a matter of public concern, rather than personal interest.

4. If the General Manager determines that a BPU employee's remarks relate to a matter of personal interest, rather than public concern, such remarks will not be allowed.

B. Guidelines:

1. Matters of public concern are those that are of interest to the community, whether for social, political, or other reasons.

2. In deciding whether a particular statement involves a matter of public concern, the fundamental inquiry is whether the employee speaks as a citizen or as an employee. The content, form and context of the speech, as well as the speaker's motivation, must be considered.

3. Speech pertaining to internal personnel disputes, personal grievances, internal policies or working conditions ordinarily is not of public concern. On the other hand, speech that pertains to a public agency's discharging its governmental responsibilities or that questions the propriety of governmental operations or the integrity of governmental officials is a matter of public concern.

4. The term "working conditions" includes, but is not limited to, matters relating to wages, salaries, hours of work, overtime, vacation, sick leave, injury leave, holidays, retirement benefits, insurance benefits, wearing apparel, discipline, termination, promotion, demotion and transfer.

5. Even though a statement by an employee addresses a matter that ordinarily would be of personal interest, the statement may involve a matter of public concern, depending upon the content, form and context of the statement.

C. The Board of Directors requests that employees address matters of personal interest involving their employment with their supervisors or other management or the Human Resources Division or through the grievance process, as appropriate, rather than through oral or written communications with Board members. Under the BPU policy, authority over personnel decisions is vested in the Human Resources Division and the General Manager. The Board of Directors and its members are prohibited from in any manner directing, supervising or requiring the appointment, promotion, transfer, assignment, demotion, discipline, suspension, discharge or removal of any officers or employees.

D. This policy is intended to be a statement of the right of BPU employees to freedom of speech. This policy shall be interpreted so as to protect an employee's right to free speech.

This Page Intentionally Left Blank

KANSAS CITY BPU
THE POWER OF COMMUNITY

ACKNOWLEDGEMENT

I have received a copy of the Board of Public Utilities' Personnel Code. I will familiarize myself with the information contained within the document and will seek verification or clarification where necessary. I understand the information contained in this document supersedes any written or verbal policies I may have received in the past.

I understand that the information contained within is subject to change as situations warrant and the changes may supersede, modify or eliminate any or all items summarized. Changes may be communicated to me by a supervisor or through other notices issued to me in writing or on bulletin boards. I accept responsibility for keeping informed of these changes.

I further understand that the items contained in the Personnel Code do not constitute an employment contract between the Board of Public Utilities and myself. My employment relationship with the Board of Public Utilities is by mutual consent and may be terminated by either the Board of Public Utilities or myself at any time and for any reason.

Signed: ________________________________

____
(Please Print Your Name)

Employee ID: ________________________________

Date: ________________________________

RESOLUTION NO. 5326

RESOLUTION BY THE KANSAS CITY BOARD OF UTILITIES AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/ KANSAS CITY, KANSAS REVISING AND REPLACING THE PERSONNEL CODE.

WHEREAS, the Board has previously adopted a Personnel Code; and

WHEREAS, after staff recommendations and the Elected Board discussion of said policy change the Elected Board wishes to make updates to said code; and

WHEREAS, the updated Personnel Code is attached hereto;

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

That the Kansas City Board of Public Utilities hereby repeals the previous Personnel Code in its entirety and replaces it with the new Personnel Code attached hereto. This new Personnel, Code will be retroactively effective May 7, 2026, to reconcile with the effective date of the Residency Policy, provided that when an action or event occurred prior to this date then the Personnel Code that was in effect at the time of the action shall apply.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:_______________________
Rose Mulvany Henry, Board Secretary

Approved as to form:________________
BPU Legal Counsel

RESOLUTION NO: 5327

RESOLUTION APPOINTING AN INTERIM ETHICS ADMINISTRATOR OF THE BOARD OF PUBLIC UTILITIES AND TEMPORARILY TRANSFERRING THE ROLE OF THE ETHICS COMMISSION TO THE ETHICS ADMINISTRATOR

WHEREAS, the Unified Government has previously selected Misty Brown through a competitive Request for Proposals (RFP) process to serve as Ethics Administrator; and

WHEREAS, the Board of Public Utilities previously recognized that efficiencies and consistency can be achieved by appointing Misty Brown to serve as Interim Ethics Administrator and appointed her for a limited term of eight (8) months; and

WHEREAS, the elected Board wishes to extend the Interim appointment of Misty Brown to serve as Interim Ethics Administrator for one year from the expiration of the original agreement, May 3, 2026, to be construed as if there was not a break in the appointment period, with the option of one further one-year extension; and

WHEREAS, it is the intention of the Board that, where practical, all powers and duties of the Ethics Commission shall vest in the Interim Ethics Administrator for the duration of the interim appointment as if there was not a break in the appointment.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

Section 1. That Misty Brown is hereby appointed to serve as Interim Ethics Administrator from May 3, 2026 to May 3, 2027, with the option of one further one-year extension.

Section 2. That the General Manager is directed and authorized to enter into an amendment of new contract with Misty Brown, with substantially similar terms and conditions as the contract between the Unified Government and Misty Brown, previously awarded pursuant to a competitive RFP process.

Section 3. That in order to facilitate accessibility and transparency, the Interim Ethics Administrator shall be provided with a direct phone line for use in the performance of her duties.

Section 4. That this resolution shall be effective immediately upon adoption.

ADOPTED BY THE BOARD OF DIRECTORS OF THE BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, THIS 3RD DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Approved as to form: ________________
BPU Legal Counsel

Attest:_________________________
Rose Mulvany Henry, Board Secretary

Forvis Mazars Report to the Board of Directors, Audit Committee, and Management

Board of Public Utilities of Kansas City, Kansas

Results of the 2025 Financial Statement Audit, Including Required Communications

December 31, 2025

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	This report covers audit results related to your financial statements and supplementary information: • As of and for the year ended December 31, 2025. • Conducted in accordance with our contract dated October 23, 2025.
Our Responsibilities	Forvis Mazars is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).
Audit Scope & Inherent Limitations to *Reasonable Assurance*	An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAGAS); and the *Kansas Municipal Audit and Accounting Guide* (the Guide) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.

Matter	Discussion
Distribution Restriction	This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties: • Board of Directors, Audit Committee, and Management • Others within the Board of Public Utilities of Kansas City, Kansas (BPU)

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of December 31, 2025, on the following as required by GAGAS: • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of December 31, 2025, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance: • Opinion on compliance for the major federal award program • Report on internal control over compliance • Schedule of Expenditures of Federal Awards
Audit Scope & Inherent Limitations to *Reasonable Assurance*	A compliance audit performed in accordance with OMB Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal award program occurred.

Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's Annual Comprehensive Financial Report (ACFR). Management, or those charged with governance, is responsible for preparing the ACFR.

We were not engaged to audit the information contained in the introductory and statistical sections of the ACFR, and as a result, our opinion does not provide assurance as to the completeness and accuracy of the information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
  - A material inconsistency exists between the other information and the auditor's knowledge obtained in the audit, or
  - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency
- Include the appropriate communication in our auditor's report, disclosing the procedures performed on the Other Information, as well as the results obtained

Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics:

- GASB 102, *Certain Risk Disclosures*

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Fair value of investments
- Accrued liabilities
- Composite rate depreciation methods
- Net pension liability and related deferred inflows and outflows of resources
- Other postemployment benefits

forvis mazars

- Proper accounting treatment in accordance with GASB Codification section Re10, *Regulation Operations*, specifically as it relates to regulatory assets and liabilities, capital contributions, and the recovery of plant costs

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- No matters are reportable

Our Judgment About the Quality of the BPU's Accounting Principles

During the course of the audit, we made the following observations regarding the BPU's application of accounting principles:

- Adoption of GASB 102, *Certain Risk Disclosures*

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are listed below.

While these uncorrected misstatements were deemed to be immaterial to the current-period financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Current-Period Uncorrected Misstatements

- Decrease in accruals related to certain self-insurance liabilities
- Reclass PILOT from non-operating expense to transfer
- Increase in accruals related to certain health self-insurance liabilities
- Amortization of debt premiums recorded within depreciation and amortization expense as opposed to interest expense
- Subscription-based IT arrangement asset and liability entered into during 2024 not recorded on the balance sheet
- Grant revenue recorded in the current year that was related to fiscal year 2024 and earlier expenditures
- Risk management footnote impact of health insurance accrual on rollforward

Prior-Period Uncorrected Misstatements

- Decrease in accruals related to certain self-insurance liabilities
- Reclass PILOT from non-operating expense to transfer
- Risk management footnote impact of health insurance accrual on rollforward
- Amortization of debt premiums recorded within depreciation and amortization expense as opposed to interest expense
- Subscription-based IT arrangement asset and liability entered into during 2024 not recorded on the balance sheet

Other Required Communications

Disagreements with Management

The following matters involved disagreements which if not satisfactorily resolved would have caused a modified auditor's opinion on the financial statements:

- No matters are reportable

Significant Issues Discussed with Management

Prior to Retention

During our discussion with management prior to our engagement, the following issues regarding application of accounting principles or auditing standards were discussed:

- No matters are reportable

During the Audit Process

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- Adoption of GASB 102, *Certain Risk Disclosures*

Difficulties Encountered in Performing the Audit

Our audit requires cooperative effort between management and the audit team. During our audit, we found significant difficulties in working effectively on the following matters:

- No matters are reportable

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)

We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

Required Communications Regarding Internal Control (AU-C 265)

Consideration of Internal Control Over Compliance

In planning and performing our audit of the BPU, we considered the BPU's internal control over compliance with the requirements that could have a direct and material effect on a major federal award program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the OMB Uniform Guidance.

However, this consideration was not for the purpose of expressing an opinion on the effectiveness of the BPU's internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the BPU's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

Categorizing Compliance Deficiencies by Severity

Deficiency

A deficiency in internal control *over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal award program on a timely basis.

Significant Deficiency

A significant deficiency is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal award program will not be prevented or detected and corrected on a timely basis.

Identified Compliance Deficiencies

We identified certain deficiencies in internal control over compliance that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

Material Weakness

- Refer to the Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Significant Deficiencies

- Refer to the Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Attachments

Management Representation Letter (Attachment A)

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Schedule of Uncorrected Misstatements (Attachment B)

The detail of uncorrected misstatements identified as a result of our engagement are included herein.

Attachment A

Management Representation Letter

Attachment B

Schedule of Uncorrected Misstatements

RESOLUTION NO: 5328

RESOLUTION AUTHORIZING THE ADOPTION OF THE 2025 AUDITED FINANCIAL STATEMENTS AND SCHEDULES

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PUBLIC UTILITIES AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

WHEREAS, the 2025 Audited Financial Statements and Schedules have been presented to the elected Board of the Kansas City Board of Public Utilities, an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas; and

WHEREAS, the elected Board has reviewed said Statements and Schedules as audited by FORVIS MAZARS, LLP; and

WHEREAS, the elected Board wishes to adopt the 2025 Audited Financial Statements and Schedules.

Therefore, the elected Board hereby adopts the 2025 Audited Financial Statements and Schedules.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:___________________
BPU Legal Counsel

RESOLUTION NO: 5329

RESOLUTION AUTHORIZING THE ADOPTION OF THE 2024 SINGLE AUDIT AND 2025 SINGLE AUDIT

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PUBLIC UTILITIES AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

WHEREAS, the 2024 Single Audit and 2025 Single Audit has been presented to the elected Board of the Kansas City Board of Public Utilities, an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas; and

WHEREAS, the elected Board has reviewed said Reports and Schedules as audited by FORVIS MAZARS, LLP; and

WHEREAS, the elected Board wishes to adopt the 2024 and 2025 Single Audit.

Therefore, the elected Board hereby adopts the 2024 and 2025 Single Audit.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:___________________
BPU Legal Counsel

RESOLUTION NO: 5330

A RESOLUTION APPROVING THE OVER RECOVERY OF THE ENERGY RATE COMPONENT (ERC) FOR THE 3RD AND 4TH QUARTER OF 2025 IN THE AMOUNT OF $9,840,411 WHICH WILL BE RECOGNIZED OVER THE FIRST AND SECOND QUARTERS OF 2026.

WHEREAS, the Kansas City Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas **("KCBPU") adopted** the Energy Rate Component Rate Rider in a rate hearing which provides for a reconciliation adjustment for over and under recoveries; and

WHEREAS, the KCBPU had an over recovery in the 3rd and 4th quarters of 2025 in the amount of $9,840,411 and wishes to amortize it over the 1st and 2nd quarter of 2026.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

The over recovery of the Energy Rate Component for the 3rd and 4th quarters of 2025 shall be recognized in the amount of $9,840,411 and shall be amortized over the 1st and 2nd quarter of 2026.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:________________
BPU Legal Counsel

RESOLUTION NO: 5331

RESOLUTION REAUTHORIZING A LOW-INCOME REBATE PROGRAM

WHEREAS, the elected Board previously established The Low Income BPU Rebate Program to assist the elderly and the disabled with the increased rate; and

WHEREAS, the elected Board recognized that efficiencies and consistency would be gained by utilizing the Unified Government Low Income Senior and Disabled Rebate Program requirements and screening; and

WHEREAS, the elected Board wishes to provide additional funding and a budgetary cap in the amount of $150,000 for the period of July 1, 2026 through June 30, 2027; and

WHEREAS, the elected Board wishes to provide a monthly electric rebate credit of $5 per month to electric only customers, a monthly water credit of $2.50 a month to water only customers, or a combined electric rebate and water rebate credit of $7.50 per month from July 1, 2026 through June 30, 2027 for eligible BPU account holders.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

That the Kansas City Board of Public Utilities hereby establishes a low-income rebate program to assist the elderly and disabled with the rate increase. BPU will accept all BPU Customers that are recipients of the Unified Government Low Income Senior and Disabled Rebate Program for the applicable time period. An initial funding and budgetary cap in the amount of $150,000 is hereby set for the period of July 1, 2026 through June 30, 2027. A monthly electric rebate credit of $5 per month to electric only customers, a monthly water credit of $2.50 a month to water only customers, or a combined electric rebate and water rebate credit of $7.50 per month from July 1, 2026 through June 30, 2027 will be provided to eligible BPU account holders for the full rebate cycle or until the cap of $150,000 is reached.

Only one credit will be applied per month and credits shall only be applied to residential accounts where the account holder is a resident.

The General Manager is directed and authorized to establish and update additional rules and polices as necessary to carry out the program objectives.

ADOPTED BY THE BOARD OF DIRECTORS OF THE BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, THIS 3RD DAY OF JUNE 2026.

By:____________________________
Brett Parker, Board President

Approved as to form:______________
BPU Legal Counsel

Attest:________________________
Rose Mulvany Henry, Board Secretary

RESOLUTION NO: 5332

RESOLUTION APPROVING WORKING RULES AGREEMENT WITH THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL NO. 53, THE CARPENTERS DISTRICT COUNCIL AND THE PAINTERS DISTRICT COUNCIL NO. 3 FOR THE TERM OF JULY 1, 2026 THROUGH JUNE 30, 2028 FOR THE PHYSICAL BARGAINING UNIT.

WHEREAS, the General Manager has presented to the Board a proposed Working Rules Agreement which has been negotiated with the International Brotherhood of Electrical Workers, Local No. 53, the Carpenters District Council and the Painters District Council No. 3 (collectively "Unions") for the term of July 1, 2026 through June 30, 2028 providing for terms and conditions of employment of Employees within the Physical Bargaining Unit ("Working Rules Agreement");

WHEREAS, the General Manager recommends to the Board that it approve the Working Rules Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

SECTION ONE: The Working Rules Agreement is hereby approved by the Board that were ratified by the union on May 19, 2026. This Working Rules Agreement will go into effect on June 30, 2026.

SECTION TWO: The President of the Board of Public Utilities is hereby authorized and directed to execute in the name of the Kansas City Board of Public Utilities the Working Rules Agreement.

SECTION THREE: This Resolution shall take effect upon its adoption and execution.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:_______________
BPU Legal Counsel

RESOLUTION NO: 5332

RESOLUTION APPROVING WORKING RULES AGREEMENT WITH THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL NO. 53, FOR THE TERM OF JULY 1, 2026 THROUGH JUNE 30, 2028 FOR THE CLERICAL BARGAINING UNIT.

WHEREAS, the General Manager has presented to the Board a proposed Working Rules Agreement which has been negotiated with the International Brotherhood of Electrical Workers, Local No. 53 ("Union"), for the term of July 1, 2026 through June 30, 2028 providing for terms and conditions of employment of employees within the Clerical Bargaining Unit ("Working Rules Agreement");

WHEREAS, the General Manager recommends to the Board that it approve the Working Rules Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

SECTION ONE: The Working Rules Agreement that was ratified by the Unions on May 19, 2026 is hereby approved by the Board. This Working Rules Agreement will go into effect on June 30, 2026.

SECTION TWO: The President of the Board of Public Utilities is hereby authorized and directed to execute in the name of the Kansas City Board of Public Utilities the Working Rules Agreement.

SECTION THREE: This Resolution shall take effect upon its adoption and execution.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:_________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:_________________
BPU Legal Counsel

RESOLUTION NO: 5333

RESOLUTION APPROVING WORKING RULES AGREEMENT WITH THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL NO. 53, FOR THE TERM OF JULY 1, 2026 THROUGH JUNE 30, 2028 FOR THE CLERICAL BARGAINING UNIT.

WHEREAS, the General Manager has presented to the Board a proposed Working Rules Agreement which has been negotiated with the International Brotherhood of Electrical Workers, Local No. 53 ("Union"), for the term of July 1, 2026 through June 30, 2028 providing for terms and conditions of employment of employees within the Clerical Bargaining Unit ("Working Rules Agreement");

WHEREAS, the General Manager recommends to the Board that it approve the Working Rules Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

SECTION ONE: The Working Rules Agreement that was ratified by the Union on May 19, 2026 is hereby approved by the Board. This Working Rules Agreement will go into effect on June 30, 2026.

SECTION TWO: The President of the Board of Public Utilities is hereby authorized and directed to execute in the name of the Kansas City Board of Public Utilities the Working Rules Agreement.

SECTION THREE: This Resolution shall take effect upon its adoption and execution.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:_________________
BPU Legal Counsel

RESOLUTION NO. 5326

RESOLUTION BY THE KANSAS CITY BOARD OF UTILITIES AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/ KANSAS CITY, KANSAS REVISING AND REPLACING THE PERSONNEL CODE.

WHEREAS, the Board has previously adopted a Personnel Code; and

WHEREAS, after staff recommendations and the Elected Board discussion of said policy change the Elected Board wishes to make updates to said code; and

WHEREAS, the updated Personnel Code is attached hereto;

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

That the Kansas City Board of Public Utilities hereby repeals the previous Personnel Code in its entirety and replaces it with the new Personnel Code attached hereto. This new Personnel, Code will be retroactively effective May 7, 2026, to reconcile with the effective date of the Residency Policy, provided that when an action or event occurred prior to this date then the Personnel Code that was in effect at the time of the action shall apply.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:_______________________
Rose Mulvany Henry, Board Secretary

Approved as to form:_________________
BPU Legal Counsel

RESOLUTION NO: 5327

RESOLUTION APPOINTING AN INTERIM ETHICS ADMINISTRATOR OF THE BOARD OF PUBLIC UTILITIES AND TEMPORARILY TRANSFERRING THE ROLE OF THE ETHICS COMMISSION TO THE ETHICS ADMINISTRATOR

WHEREAS, the Unified Government has previously selected Misty Brown through a competitive Request for Proposals (RFP) process to serve as Ethics Administrator; and

WHEREAS, the Board of Public Utilities previously recognized that efficiencies and consistency can be achieved by appointing Misty Brown to serve as Interim Ethics Administrator and appointed her for a limited term of eight (8) months; and

WHEREAS, the elected Board wishes to extend the Interim appointment of Misty Brown to serve as Interim Ethics Administrator for one year from the expiration of the original agreement, May 3, 2026, to be construed as if there was not a break in the appointment period, with the option of one further one-year extension; and

WHEREAS, it is the intention of the Board that, where practical, all powers and duties of the Ethics Commission shall vest in the Interim Ethics Administrator for the duration of the interim appointment as if there was not a break in the appointment.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

Section 1. That Misty Brown is hereby appointed to serve as Interim Ethics Administrator from May 3, 2026 to May 3, 2027, with the option of one further one-year extension.

Section 2. That the General Manager is directed and authorized to enter into an amendment of new contract with Misty Brown, with substantially similar terms and conditions as the contract between the Unified Government and Misty Brown, previously awarded pursuant to a competitive RFP process.

Section 3. That in order to facilitate accessibility and transparency, the Interim Ethics Administrator shall be provided with a direct phone line for use in the performance of her duties.

Section 4. That this resolution shall be effective immediately upon adoption.

ADOPTED BY THE BOARD OF DIRECTORS OF THE BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, THIS 3RD DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Approved as to form: ________________
BPU Legal Counsel

Attest:_________________________
Rose Mulvany Henry, Board Secretary

Forvis Mazars Report to the Board of Directors, Audit Committee, and Management

Board of Public Utilities of Kansas City, Kansas

Results of the 2025 Financial Statement Audit, Including Required Communications

December 31, 2025

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	This report covers audit results related to your financial statements and supplementary information: • As of and for the year ended December 31, 2025. • Conducted in accordance with our contract dated October 23, 2025.
Our Responsibilities	Forvis Mazars is responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).
Audit Scope & Inherent Limitations to *Reasonable Assurance*	An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS); *Government Auditing Standards* issued by the Comptroller General of the United States (GAGAS); and the *Kansas Municipal Audit and Accounting Guide* (the Guide) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.

forvis mazars

Matter	Discussion
Distribution Restriction	This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties: • Board of Directors, Audit Committee, and Management • Others within the Board of Public Utilities of Kansas City, Kansas (BPU)

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of December 31, 2025, on the following as required by GAGAS: • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of December 31, 2025, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance: • Opinion on compliance for the major federal award program • Report on internal control over compliance • Schedule of Expenditures of Federal Awards
Audit Scope & Inherent Limitations to *Reasonable Assurance*	A compliance audit performed in accordance with OMB Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal award program occurred.

Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's Annual Comprehensive Financial Report (ACFR). Management, or those charged with governance, is responsible for preparing the ACFR.

We were not engaged to audit the information contained in the introductory and statistical sections of the ACFR, and as a result, our opinion does not provide assurance as to the completeness and accuracy of the information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
  - A material inconsistency exists between the other information and the auditor's knowledge obtained in the audit, or
  - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency
- Include the appropriate communication in our auditor's report, disclosing the procedures performed on the Other Information, as well as the results obtained

Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics:

- GASB 102, *Certain Risk Disclosures*

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Fair value of investments
- Accrued liabilities
- Composite rate depreciation methods
- Net pension liability and related deferred inflows and outflows of resources
- Other postemployment benefits

- Proper accounting treatment in accordance with GASB Codification section Re10, *Regulation Operations*, specifically as it relates to regulatory assets and liabilities, capital contributions, and the recovery of plant costs

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- No matters are reportable

Our Judgment About the Quality of the BPU's Accounting Principles

During the course of the audit, we made the following observations regarding the BPU's application of accounting principles:

- Adoption of GASB 102, *Certain Risk Disclosures*

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

Uncorrected Misstatements

Some adjustments proposed were **not recorded** because their effect is not currently considered material. We request that all identified misstatements be corrected.

Uncorrected misstatements that were determined by management to be immaterial, both individually and in the aggregate, but more than trivial to the financial statements as a whole are listed below.

While these uncorrected misstatements were deemed to be immaterial to the current-period financial statements, it is possible that the impact of these uncorrected misstatements, or matters underlying these uncorrected misstatements, could potentially cause future-period financial statements to be materially misstated.

Current-Period Uncorrected Misstatements

- Decrease in accruals related to certain self-insurance liabilities
- Reclass PILOT from non-operating expense to transfer
- Increase in accruals related to certain health self-insurance liabilities
- Amortization of debt premiums recorded within depreciation and amortization expense as opposed to interest expense
- Subscription-based IT arrangement asset and liability entered into during 2024 not recorded on the balance sheet
- Grant revenue recorded in the current year that was related to fiscal year 2024 and earlier expenditures
- Risk management footnote impact of health insurance accrual on rollforward

Prior-Period Uncorrected Misstatements

- Decrease in accruals related to certain self-insurance liabilities
- Reclass PILOT from non-operating expense to transfer
- Risk management footnote impact of health insurance accrual on rollforward
- Amortization of debt premiums recorded within depreciation and amortization expense as opposed to interest expense
- Subscription-based IT arrangement asset and liability entered into during 2024 not recorded on the balance sheet

Other Required Communications

Disagreements with Management

The following matters involved disagreements which if not satisfactorily resolved would have caused a modified auditor's opinion on the financial statements:

- No matters are reportable

Significant Issues Discussed with Management

Prior to Retention

During our discussion with management prior to our engagement, the following issues regarding application of accounting principles or auditing standards were discussed:

- No matters are reportable

During the Audit Process

During the audit process, the following issues were discussed or were the subject of correspondence with management:

- Adoption of GASB 102, *Certain Risk Disclosures*

Difficulties Encountered in Performing the Audit

Our audit requires cooperative effort between management and the audit team. During our audit, we found significant difficulties in working effectively on the following matters:

- No matters are reportable

Other Material Communications

Listed below are other material communications between management and us related to the audit:

- Management representation letter (see Attachments)

We orally communicated to management other deficiencies in internal control identified during our audit that are not considered material weaknesses or significant deficiencies.

Required Communications Regarding Internal Control (AU-C 265)

Consideration of Internal Control Over Compliance

In planning and performing our audit of the BPU, we considered the BPU's internal control over compliance with the requirements that could have a direct and material effect on a major federal award program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the OMB Uniform Guidance.

However, this consideration was not for the purpose of expressing an opinion on the effectiveness of the BPU's internal control over compliance.

Accordingly, we do not express an opinion on the effectiveness of the BPU's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraphs and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

Categorizing Compliance Deficiencies by Severity

Deficiency

A deficiency in internal control *over compliance* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal award program on a timely basis.

Significant Deficiency

A significant deficiency is a deficiency, or combination of deficiencies, in internal control over compliance that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Material Weakness

A material weakness is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal award program will not be prevented or detected and corrected on a timely basis.

Identified Compliance Deficiencies

We identified certain deficiencies in internal control over compliance that we consider to be a material weakness and other deficiencies that we consider to be significant deficiencies.

Material Weakness

- Refer to the Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Significant Deficiencies

- Refer to the Independent Auditor's Report on Compliance for the Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Attachments

Management Representation Letter (Attachment A)

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Schedule of Uncorrected Misstatements (Attachment B)

The detail of uncorrected misstatements identified as a result of our engagement are included herein.

Attachment A

Management Representation Letter

Draft

Attachment B

5/26/2026

Schedule of Uncorrected Misstatements

RESOLUTION NO: 5328

RESOLUTION AUTHORIZING THE ADOPTION OF THE 2025 AUDITED FINANCIAL STATEMENTS AND SCHEDULES

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PUBLIC UTILITIES AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

WHEREAS, the 2025 Audited Financial Statements and Schedules have been presented to the elected Board of the Kansas City Board of Public Utilities, an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas; and

WHEREAS, the elected Board has reviewed said Statements and Schedules as audited by FORVIS MAZARS, LLP; and

WHEREAS, the elected Board wishes to adopt the 2025 Audited Financial Statements and Schedules.

Therefore, the elected Board hereby adopts the 2025 Audited Financial Statements and Schedules.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:___________________
BPU Legal Counsel

RESOLUTION NO: 5329

RESOLUTION AUTHORIZING THE ADOPTION OF THE 2024 SINGLE AUDIT AND 2025 SINGLE AUDIT

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PUBLIC UTILITIES AN ADMINISTRATIVE AGENCY OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

WHEREAS, the 2024 Single Audit and 2025 Single Audit has been presented to the elected Board of the Kansas City Board of Public Utilities, an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas; and

WHEREAS, the elected Board has reviewed said Reports and Schedules as audited by FORVIS MAZARS, LLP; and

WHEREAS, the elected Board wishes to adopt the 2024 and 2025 Single Audit.

Therefore, the elected Board hereby adopts the 2024 and 2025 Single Audit.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:___________________
BPU Legal Counsel

RESOLUTION NO: 5330

A RESOLUTION APPROVING THE OVER RECOVERY OF THE ENERGY RATE COMPONENT (ERC) FOR THE 3RD AND 4TH QUARTER OF 2025 IN THE AMOUNT OF $9,840,411 WHICH WILL BE RECOGNIZED OVER THE FIRST AND SECOND QUARTERS OF 2026.

WHEREAS, the Kansas City Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas **("KCBPU") adopted** the Energy Rate Component Rate Rider in a rate hearing which provides for a reconciliation adjustment for over and under recoveries; and

WHEREAS, the KCBPU had an over recovery in the 3rd and 4th quarters of 2025 in the amount of $9,840,411 and wishes to amortize it over the 1st and 2nd quarter of 2026.

NOW, THEREFORE, BE IT RESOLVED AND ORDAINED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

The over recovery of the Energy Rate Component for the 3rd and 4th quarters of 2025 shall be recognized in the amount of $9,840,411 and shall be amortized over the 1st and 2nd quarter of 2026.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:________________
BPU Legal Counsel

RESOLUTION NO: 5331

RESOLUTION REAUTHORIZING A LOW-INCOME REBATE PROGRAM

WHEREAS, the elected Board previously established The Low Income BPU Rebate Program to assist the elderly and the disabled with the increased rate; and

WHEREAS, the elected Board recognized that efficiencies and consistency would be gained by utilizing the Unified Government Low Income Senior and Disabled Rebate Program requirements and screening; and

WHEREAS, the elected Board wishes to provide additional funding and a budgetary cap in the amount of $150,000 for the period of July 1, 2026 through June 30, 2027; and

WHEREAS, the elected Board wishes to provide a monthly electric rebate credit of $5 per month to electric only customers, a monthly water credit of $2.50 a month to water only customers, or a combined electric rebate and water rebate credit of $7.50 per month from July 1, 2026 through June 30, 2027 for eligible BPU account holders.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS:

That the Kansas City Board of Public Utilities hereby establishes a low-income rebate program to assist the elderly and disabled with the rate increase. BPU will accept all BPU Customers that are recipients of the Unified Government Low Income Senior and Disabled Rebate Program for the applicable time period. An initial funding and budgetary cap in the amount of $150,000 is hereby set for the period of July 1, 2026 through June 30, 2027. A monthly electric rebate credit of $5 per month to electric only customers, a monthly water credit of $2.50 a month to water only customers, or a combined electric rebate and water rebate credit of $7.50 per month from July 1, 2026 through June 30, 2027 will be provided to eligible BPU account holders for the full rebate cycle or until the cap of $150,000 is reached.

Only one credit will be applied per month and credits shall only be applied to residential accounts where the account holder is a resident.

The General Manager is directed and authorized to establish and update additional rules and polices as necessary to carry out the program objectives.

ADOPTED BY THE BOARD OF DIRECTORS OF THE BOARD OF PUBLIC UTILITIES OF THE UNIFIED GOVERNMENT OF WYANDOTTE COUNTY/KANSAS CITY, KANSAS, THIS 3RD DAY OF JUNE 2026.

By:____________________________
Brett Parker, Board President

Approved as to form:_______________
BPU Legal Counsel

Attest:________________________
Rose Mulvany Henry, Board Secretary

RESOLUTION NO: 5332

RESOLUTION APPROVING WORKING RULES AGREEMENT WITH THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL NO. 53, THE CARPENTERS DISTRICT COUNCIL AND THE PAINTERS DISTRICT COUNCIL NO. 3 FOR THE TERM OF JULY 1, 2026 THROUGH JUNE 30, 2028 FOR THE PHYSICAL BARGAINING UNIT.

WHEREAS, the General Manager has presented to the Board a proposed Working Rules Agreement which has been negotiated with the International Brotherhood of Electrical Workers, Local No. 53, the Carpenters District Council and the Painters District Council No. 3 (collectively "Unions") for the term of July 1, 2026 through June 30, 2028 providing for terms and conditions of employment of Employees within the Physical Bargaining Unit ("Working Rules Agreement");

WHEREAS, the General Manager recommends to the Board that it approve the Working Rules Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

SECTION ONE: The Working Rules Agreement is hereby approved by the Board that were ratified by the union on May 19, 2026. This Working Rules Agreement will go into effect on June 30, 2026.

SECTION TWO: The President of the Board of Public Utilities is hereby authorized and directed to execute in the name of the Kansas City Board of Public Utilities the Working Rules Agreement.

SECTION THREE: This Resolution shall take effect upon its adoption and execution.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:_______________
BPU Legal Counsel

RESOLUTION NO: 5332

RESOLUTION APPROVING WORKING RULES AGREEMENT WITH THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL NO. 53, FOR THE TERM OF JULY 1, 2026 THROUGH JUNE 30, 2028 FOR THE CLERICAL BARGAINING UNIT.

WHEREAS, the General Manager has presented to the Board a proposed Working Rules Agreement which has been negotiated with the International Brotherhood of Electrical Workers, Local No. 53 ("Union"), for the term of July 1, 2026 through June 30, 2028 providing for terms and conditions of employment of employees within the Clerical Bargaining Unit ("Working Rules Agreement");

WHEREAS, the General Manager recommends to the Board that it approve the Working Rules Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

SECTION ONE: The Working Rules Agreement that was ratified by the Unions on May 19, 2026 is hereby approved by the Board. This Working Rules Agreement will go into effect on June 30, 2026.

SECTION TWO: The President of the Board of Public Utilities is hereby authorized and directed to execute in the name of the Kansas City Board of Public Utilities the Working Rules Agreement.

SECTION THREE: This Resolution shall take effect upon its adoption and execution.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:___________________________
Brett Parker, Board President

Attest:_________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:_________________
BPU Legal Counsel

RESOLUTION NO: 5333

RESOLUTION APPROVING WORKING RULES AGREEMENT WITH THE INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS, LOCAL NO. 53, FOR THE TERM OF JULY 1, 2026 THROUGH JUNE 30, 2028 FOR THE CLERICAL BARGAINING UNIT.

WHEREAS, the General Manager has presented to the Board a proposed Working Rules Agreement which has been negotiated with the International Brotherhood of Electrical Workers, Local No. 53 ("Union"), for the term of July 1, 2026 through June 30, 2028 providing for terms and conditions of employment of employees within the Clerical Bargaining Unit ("Working Rules Agreement");

WHEREAS, the General Manager recommends to the Board that it approve the Working Rules Agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE KANSAS CITY BOARD OF PUBLIC UTILITIES:

SECTION ONE: The Working Rules Agreement that was ratified by the Union on May 19, 2026 is hereby approved by the Board. This Working Rules Agreement will go into effect on June 30, 2026.

SECTION TWO: The President of the Board of Public Utilities is hereby authorized and directed to execute in the name of the Kansas City Board of Public Utilities the Working Rules Agreement.

SECTION THREE: This Resolution shall take effect upon its adoption and execution.

ADOPTED BY THE GOVERNING BODY OF THE KANSAS CITY BOARD OF PUBLIC UTILITIES THIS 3rd DAY OF JUNE, 2026.

By:____________________________
Brett Parker, Board President

Attest:__________________________
Rose Mulvany Henry, Board Secretary

Approved as to form:__________________
BPU Legal Counsel