

# BOARD INFORMATION PACKET



**Board of Public Utilities  
Kansas City, Kansas**

**Regular Meeting of**

**May 1, 2024**



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**May 1, 2024**

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**Agenda Item #VII.....General Manager/Staff Reports**



## Regular Session

May 1, 2024 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
  - \_\_\_\_\_ Brett Parker, District 3
  - \_\_\_\_\_ Mary L. Gonzales, At Large, Position 1
  - \_\_\_\_\_ Tom Groneman, District 2
  - \_\_\_\_\_ David Haley, At Large, Position 2
  - \_\_\_\_\_ Stevie A. Wakes, Sr., District 1
  - \_\_\_\_\_ Rose Mulvany Henry, At Large, Position 3
- III. Approval of Agenda
- IV. Approval of the Minutes of the Work Session of April 17, 2024
- V. Approval of the Minutes of the Regular Session of April 17, 2024
- VI. Visitor Comments
- VII. General Manager / Staff Reports
  - i. Preliminary March 2023 Financials
  - ii. Water Construction Update
  - iii. Miscellaneous Comments
- VIII. Public Comments on Agenda Items
- IX. Board Comments
- X. Adjourn





**WORK SESSION MINUTES – WEDNESDAY, APRIL 17, 2023**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY    )

The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Work Session on Wednesday, April 17, 2024 at 5:00 PM. The following Board Members were present: Thomas Groneman, President; Stevie A. Wakes Sr., Secretary; Mary Gonzales, Rose Mulvany Henry and Brett Parker. David Haley, Vice President attended via Zoom.

Also present: Jeremy Ash, Chief Operating Officer; Casey Meyer, Senior Counsel; Lori Austin, Chief Financial Officer; Abbey Frye, Chief Administrative Officer; Jerry Sullivan, Chief Information Officer; Jerin Purtee, Executive Director Electric Supply; Darrin McNew, Executive Director Electric Operations; Steve Green, Executive Director Water Operations; Donald Stahl, Executive Director Electric Production; David Wilson, Supervisor T&D Engineering; Patrice Townsend, Director Utility Services; Douglas Bowen, Director Electric Production Operations/Maintenance; Carlos Quijas, Development Coordinator; and Robert Kamp, IT Project Manager. Wendy Green, Deputy Chief Counsel, attended via Zoom.

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](http://www.bpu.com).

Mr. Groneman called the meeting to order at 5:00 PM.

Roll call was taken. All members were present, except for Mr. Haley, who joined via Zoom at 5:09 PM.

**Item #3 –Approval of Agenda**

A motion was made to approve the Agenda by Ms. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

**Item #4 –Board Update/GM Update**

Ms. Mulvany Henry informed the Board that she had resigned her position on the Unified Government (UG) Public Works & Safety Standing Committee due to other commitments.

Mr. Wakes spoke about a Dotte Talks meeting he attended and said Mayor Garner asked to have all correspondence regarding the bill separation sent to him, Mayor Pro Tem Burroughs, and the County Administrator, David Johnston.



**WORK SESSION MINUTES – WEDNESDAY, APRIL 17, 2023**

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY )

**Item #7 – Adjourn**

A motion was made to adjourn the Work Session at 5:46 PM by Ms. Mulvany Henry, seconded by Mr. Wakes and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President

# KCBPU Infill Housing PROGRAM & Development East of I-635

April 2024



# Presentation Content

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- Resolution No. 5261
- Resolution No. 5262
- Program Fees - Original
- Program Fees - Proposed
- Program Process
- Program Results

# Resolution 5261

## RESOLUTION AUTHORIZING THE WAIVING OF WATER CONNECTION FEES EAST OF I-635

- The Board of Directors of the BPU has determined that it is in the best interest of our community for the BPU to support targeted residential redevelopment incentives and seek to increase revenues where BPU has made a significant investment in infrastructure improvements.
- Waivers do not apply to commercial or industrial customers. Apartment complexes are considered to be commercial customers.
- The BPU staff will work within the framework established by this Board action to meet these goals.
- The resolution was adopted in FY2021 and expired on December 31, 2023.



## Resolution 5261

- The General Manager is authorized to waive the System Development and Tap Fees for new single family residential construction in areas East of I-635 that previously had BPU water service lines in place.
- The redevelopment must be a single-family home or town home requiring a new 5/8-inch meter and owned by an individual. Dwellings that require a meter larger than 5/8 inch will be required to pay the total amount of the established fees.
- Existing water line must be of adequate size to provide domestic service and fire protection and front the property.
- The developer/owner of the residential development shall fund all improvements (inside and outside the development) that are required for domestic service and fire protection.





# Resolution 5262

## RESOLUTION AUTHORIZING THE WAIVING OF CERTAIN FEES IN SUPPORT OF THE UNIFIED GOVERNMENT INFILL HOUSING PROGRAM

- The Unified Government developed an Infill housing program to support development and increase the tax base of the Unified Government
- The Board of Directors of the BPU has determined that it is in the best interest of our community for the BPU to support targeted economic development incentives and seek to increase BPU revenues
- The BPU staff will work within the framework established by this Board action to meet these goals.
- The resolution was adopted in FY2021 and expired on December 31, 2023.

## Resolution 5262

- The General Manager is authorized to provide the program incentives to developers and/or builders in the form of waiving electric and water fees for the Infill Housing Development Program created by the Unified Government.
- The majority of the incentives will be targeted for East of I-635 but will also be available for some areas between I-635 and 78th Street.
- BPU Permit and Connection Fees Waived for certain UG Land Bank Lots East of 78<sup>th</sup> Street to be used for residential construction of single-family homes or duplexes. The BPU waivers will be reviewed annually.

## Resolution 5262

- The landowner or potential landowner will start the process by contacting the BPU water and electric engineering departments and completing a simple form requesting evaluation of the property.
- The BPU will review the current infrastructure and what make ready work is needed and the BPU will inform the potential customer what incentives will be offered.
- As properties have different service requirements and make ready costs the BPU is unable to provide a blanket waiver but will consider each property on an individual basis.
- Any underground electric service will need to be reviewed separately as costs will likely be significantly higher.
- To qualify the water service will be no larger than  $\frac{3}{4}$ " and the meter size of  $\frac{5}{8}$ ".



# Waived Fees Example - Original

Type of Service	Average Value
Temporary Electric Service Fee	\$ 500
Overhead Electric Service Drop Allowance	\$ 1000
Residential Water Tap Fee (3/4" tap)	\$ 300
Water System Development Fee (5/8" meter)	\$ 2,000
Average savings per home	\$ 3,800

# Waived Fees Example - Proposed

Type of Service	Average Value
Temporary Electric Service Fee	\$ 350 *
Overhead Electric Service Drop Allowance	\$ 200 *
Residential Water Tap Fee (3/4" tap)	\$ 300
Water System Development Fee (5/8" meter)	\$ 2,000
Average savings per home	\$ 2,850

\* Added electric incentives that go beyond electric service policy

# Electric Service Policy

## BPU standard policies for new permanent single phase electric services:

- BPU policy is to absorb the cost of installing up to 1 span (typically 100' or less) of secondary service infrastructure from the property line to the customer's point of service.
- If the customer's point of service is less than 100' from the property line then BPU absorbs all costs of the infrastructure.
- If the customer's point of service is greater than 100' from the property line then BPU charges the customer the full cost of the infrastructure, minus a \$1,000 allowance for the first 100' span of infrastructure.
- In both cases, BPU always charges the meter base fee (\$75) and the application fee (\$75) to the customer. This resolution would waive those fees in any case.



## In-Fill Program Process

- UG will notify builder/developer at the time of landbank sale to complete BPU Infill Housing form and,
- Builder/developer will be instructed to email this form to: [InFillHousingProgram@bpu.com](mailto:InFillHousingProgram@bpu.com)
- Once the email is received this will kickoff the program process for a new service request for landbank designated property.
- Each department: Electric will monitor the emails for applications
- Each department will review each landbank property to verify if they qualify for our program
- If the property meets the program requirements the departments will process the applications to receive the waived fees.
- A tracking sheet for this program was developed in OnBase so all departments involved would have access.

## Combined Program Results

- Total UG Landbank Properties : 33
- Total Water Waivers East of I-635 : 25
- Uncollected Fees - One-Time Waiver (Electric & Water) : \$110,000
- 2020 Revenue Collected On Above Parcels : \$0
- 2022 and 2023 Combined Revenue Collected From Programs : \$121,237





# The Team

- **Chris Stewart**, Director Civil Engineering
- **Pat Morrill**, Director Engineer - Electrical
- **Courtney Conner**, Supervisor Distribution Eng.
- **Phillip Brown**, Engineer Supervisor - Civil
- **David Wilson**, Supervisor T&D Engineering
- **Carlos Quijas**, Development Coordinator
- **Jenny Li**, Civil Engineering Supervisor
- **Gloria Barnett**, Civil Engineering Clerk II
- **Tania Taylor**, Senior GIS Analyst - Electric

# Questions





# Electric Production Spring Outage 2024 Update

4/17/2024



# Agenda

- Major Capital Projects
  - Hot/Rating/Cold Air Damper Replacement
  - Circulating Dry Scrubber (CDS) Reactor Liner Replacement
- Major O&M Projects
  - Robotic Boiler Inspection
  - High Energy Piping Inspection
  - Hydrogen Cooler Leak



## Hot/Rating/Cold Air Damper Replacement

- Damper replacement on Primary Air system:
  - (3) 72” dia. Hot Air butterfly dampers
  - (3) 36” dia. Tempering (Cold) Air butterfly dampers
  - (3) 75” x 66” louvered Rating dampers



## Circulating Dry Scrubber (CDS) Reactor Liner Replacement

- Scope: CDS-A Reactor only
  - Remove original liner plates (AR400) due to corrosion and erosion.
  - Ultrasonic thickness (UT) inspection.
  - Repair CDS wall, as needed per UT.
  - Install new liner plates (SS2205) - high resistance to pitting and crevice corrosion.
  - Add a stiffener to CDS cone to increase the external pressure for the cone.

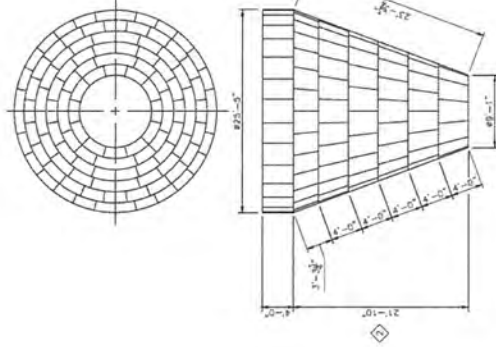


## Circulating Dry Scrubber (CDS) Reactor Liner Replacement

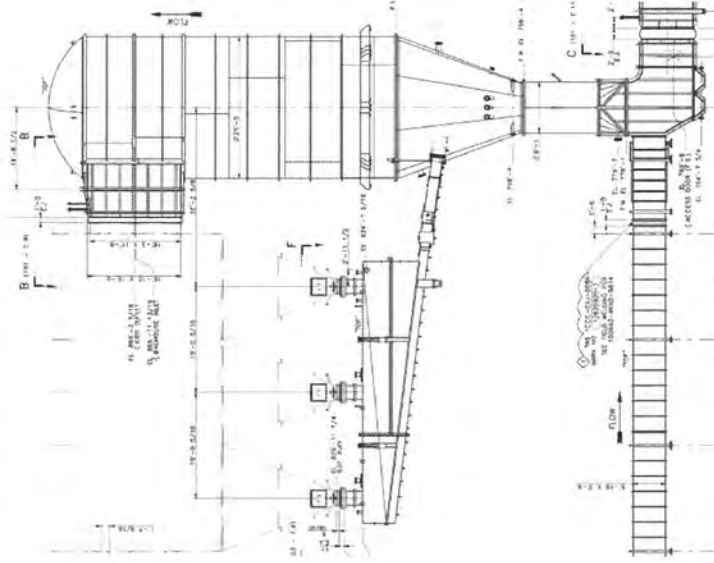


2023 Corrosion & Erosion  
Liners

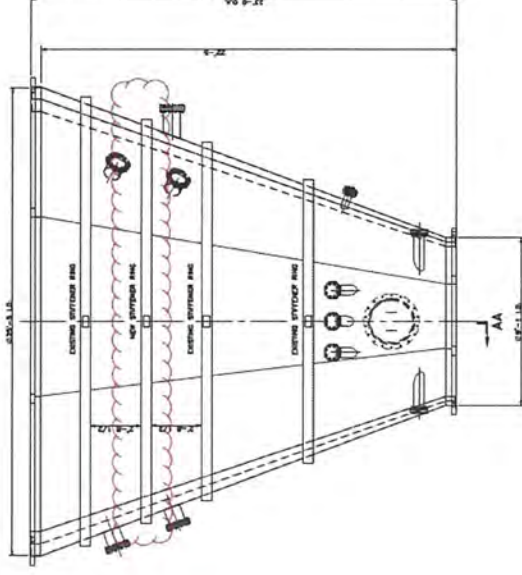
# Circulating Dry Scrubber (CDS) Reactor Liner Replacement



Liner Plates



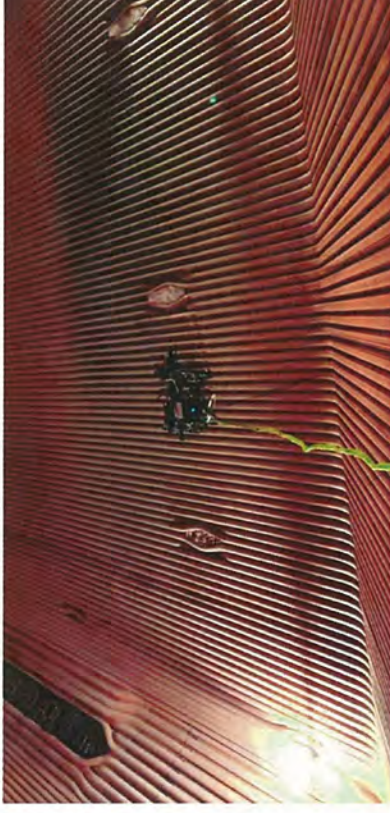
CDS Reactor



Stiffener



- Ultrasonic Thickness inspection of Lower Slope and Water Wall tubes
  - Utilized robot “climbers” with scanners matching tube profiles
  - Relatively new technology allows for faster, more complete coverage
  - Light tube wall cleaning to remove soot and ash

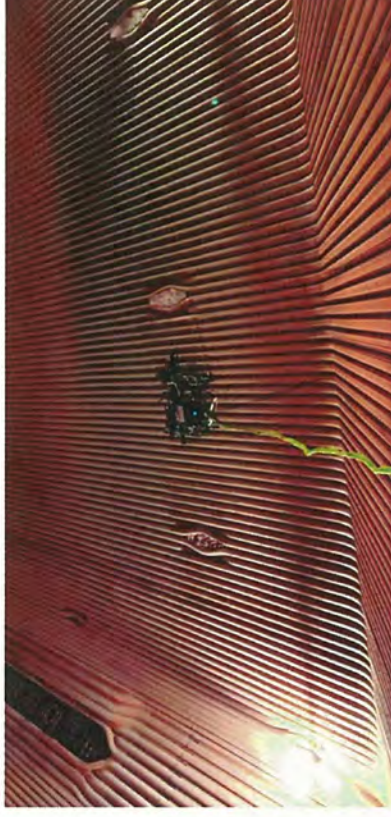


## Robotic Boiler Inspection





- Ultrasonic Thickness inspection of Lower Slope and Water Wall tubes
  - Utilized robot “climbers” with scanners matching tube profiles
  - Relatively new technology allows for faster, more complete coverage
  - Light tube wall cleaning to remove soot and ash





## Robotic Boiler Inspection





- Non-destructive examination of critical boiler components
  - Inspect weld integrity and metal condition of high temperature, high pressure piping components
  - Includes steam piping, feedwater piping, hangers/supports, vessels

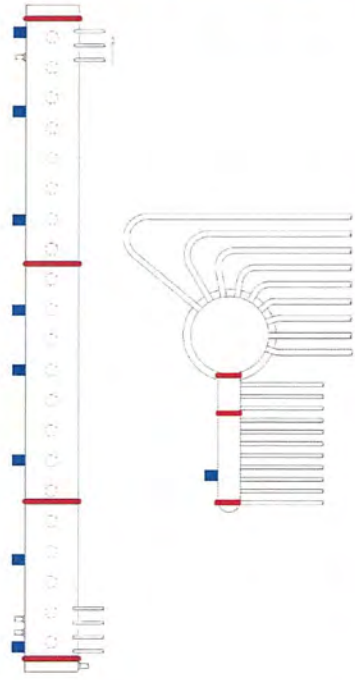


Fig. 25- Sketch of the High-Temperature Superheater Inlet Header.

## Hydrogen Cooler Leak



- Generator Hydrogen Coolers will be removed, tested for leaks and tested for tube wall thickness
- If leaks or thin wall tubes are found, the tubes will be plugged and a plan will be determined for future repairs or replacement if needed.
- Additional work Siemens will complete while onsite: Lube Oil Cooler B Leak and LP Turbine L-0 Phased Array NDE Inspection.





**REGULAR SESSION –WEDNESDAY, APRIL 17, 2024**

STATE OF KANSAS        )  
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The Board of Public Utilities of Kansas City, Kansas (aka BPU, We, Us, Our) met in Regular Session on Wednesday, April 17, 2024 at 6:00 PM. The following Board Members were present: Thomas Groneman, President; Stevie A. Wakes Sr., Secretary; Mary Gonzales, Brett Parker, and Rose Mulvany Henry. David Haley, Vice President, attended via Zoom.

Also present: Jeremy Ash, Chief Operating Officer; Casey Meyer, Senior Counsel; Lori Austin, Chief Financial Officer; Jerry Sullivan, Chief Information Officer; Abbey Frye, Chief Administrative Officer; Johnetta Hinson, Executive Director Customer Service; Jerin Purtee, Executive Director Electric Supply; Steve Green, Executive Director Water Operations; Donald Stahl, Executive Director Electric Production; David Mehlhaff, Chief Communications Officer; Andrew Coffelt, NERC Compliance Officer; Dennis Dumovich, Director of Human Resources; Douglas Bowen, Director Electric Production Operations/Maintenance; Dustin Miller, Director of Applications; Patrice Townsend, Director Utility Services; Gabriela Freeman, Supervisor Customer Services; Mark Masloski, Meter Data Management System Analyst; Steve Hargis, Supervisor Water Operations; and Robert Kamp, IT Project Manager.

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](http://www.bpu.com).

Mr. Groneman called the Board meeting to order at 6:00 PM. He welcomed all that were listening to or viewing the meeting. He informed all that the meeting was being recorded including video and audio. During the visitor comments section, those who attended in person, wishing to speak, should use the sign-up sheet at the entry and provide their name and address. In addition, there would be a public comments section after the General Manager/Staff Reports. During this section, the public could comment on the items presented in the General Manager/Staff Reports section that evening. Both visitor and public comments were limited to three minutes and should be addressed to the Board. Members of the public who wished to speak to the Board using Zoom needed to use the raise hand feature at the bottom of the application or window to signal that they wish to address the board during the public comment section. Members of the public connected by phone only, needed to press \*9 to indicate they wished to address the Board in the visitor and public comment sections. No confidential information should be shared, including, account information. Staff would not provide individual account information during an open meeting. As always, the public could also email or call the BPU with any concerns. He informed all participants to act respectfully to each other; personal attacks or accusations would not be tolerated. All concerns would be directed to the Board only, they would then determine staff involvement. If side discussion was necessary, it was to be conducted outside of the Board room to avoid interfering with presenters or other attendees. If any rules are breached during this meeting, the attendee was subject to removal.



REGULAR SESSION –WEDNESDAY, APRIL 17, 2024

STATE OF KANSAS        )  
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Mr. Groneman 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.

**Item #3 – Approval of Agenda**

A motion was made to approve the 2<sup>nd</sup> Amended Agenda by Ms. Mulvany Henry, seconded by Mr. Wakes, and unanimously carried.

**Item #4– Approval of the Minutes of the Regular Session of April 3, 2024:**

A motion was made to approve the minutes of the Regular Session of April 3, 2024, by Ms. Gonzales, seconded by Mr. Parker, and unanimously carried.

**Item #5– Visitors Comments**

Ms. Alma Rosas-Hall, 4345 N. 122<sup>nd</sup> Street, expressed her thoughts regarding plant staffing, the lobby hours, community resources, and a personal matter.

Ms. Louise Lynch, Kansas City, KS, spoke about a Unified Government (UG) meeting she attended regarding their budget and the PILOT charge.

**Item #6– General Manager / Staff Reports**

- i. *Rubin Brown Audit Update:* Mr. Andrew Coffelt, NERC Compliance Officer, gave an update on the Internal Audit Request for Proposal (RFP) process. Mr. Rick Feldt, with Rubin Brown, explained who Rubin Brown was and the internal auditing services they provided to BPU. (See attached PowerPoint.)

Mr. Coffelt, Mr. Feldt, and Mr. Ash responded to questions and comments from the Board.

- ii. *Customer Service Quarterly Update:* Ms. Gabriela Freeman, Supervisor Customer Services, presented the Customer Service Dashboard information to the Board. She compared the first quarter data to previous years and explained what caused a shift in some of the metrics presented. (See attached PowerPoint.)

REGULAR SESSION –WEDNESDAY, APRIL 17, 2024

STATE OF KANSAS        )  
                                  ) SS  
CITY OF KANSAS CITY)

Ms. Mulvany Henry referred to the financial assistance category and asked if the data could be provided to the Board to reflect how the Hardship and Utility Assistance funds had been utilized.

Ms. Freeman and Mr. Ash responded to questions and comments from the Board.

- iii. *Infill Housing Program – Resolution #5297*: Ms. Patrice Townsend, Director Utility Services, presented Resolution #5297, which would authorize the waiving of certain fees in support of the Unified Government Infill Housing Program. (See attached resolution.)

A motion was made to approve Resolution #5297, by Mr. Wakes, seconded by Ms. Mulvany Henry. Roll call was taken:

Mr. Parker – yes

Ms. Gonzales – yes

Mr. Groneman – yes

Mr. Haley – no response

Mr. Wakes – yes

Ms. Mulvany Henry – yes

The motion carried.

- iv. *Water Fee Program – Resolution #5298*: Ms. Townsend, presented Resolution #5298, which would authorize the General Manager of the Kansas City Board of Public Utilities to waive water fees east of I-635 until December 31, 2025 if certain conditions are met. (See attached resolution.)

A motion was made to approve Resolution #5298 by Ms. Mulvany Henry, seconded by Mr. Parker. Roll call was taken:

REGULAR SESSION –WEDNESDAY, APRIL 17, 2024

STATE OF KANSAS        )  
  ) SS  
CITY OF KANSAS CITY)

Mr. Parker – yes

Ms. Gonzales – yes

Mr. Groneman – yes

Mr. Haley – no response

Mr. Wakes – yes

Ms. Mulvany Henry – yes

The motion carried.

v. *Miscellaneous Comments:* There were no miscellaneous comments.

**Item #7– Public Comments on Agenda Items**

Mr. Groneman asked if there were any visitors who wished to address the Board on the previous items presented.

Ms. Pamela Penn-Hicks, Wyandotte County, spoke about the financial hardships of the community and asked for additional information on the Resolutions that were approved.

Ms. Alma Hall, Kansas City, KS, asked what the requirements were to get approved for financial assistance and asked where to find the internal audit information on the BPU website.

**Item #8– Board Comments**

Ms. Mulvany Henry had no comments.

Ms. Gonzales thanked staff for their presentations.

Mr. Parker had no comments.

Mr. Wakes echoed thanks to staff for their presentations.

REGULAR SESSION –WEDNESDAY, APRIL 17, 2024

STATE OF KANSAS        )  
  ) SS  
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Mr. Haley thanked staff for their presentations and community members for their participation. He also thanked Mr. Ash for stepping in for the evening’s meeting.

Mr. Groneman said he would be attending the next meeting remotely.

**Item 10 – Adjourn**

At 7:53 PM a motion to adjourn was made by Mr. Parker, seconded by Mr. Wakes, and unanimously carried.

ATTEST:

APPROVED:

\_\_\_\_\_  
Secretary

\_\_\_\_\_  
President



# KANSAS CITY BOARD OF PUBLIC UTILITIES

APRIL 17, 2024



# Internal Audit RFP

**RFP Posted** on March 28, 2024

**Intent to Bid** due April 5, 2024

**Proposer Questions** due  
April 12, 2024

**Responses to Questions** due April  
19, 2024

**Proposal Due Date/Time** May 1,  
2024 @ 12:00 CT





# Who is RubinBrown?

- 6 offices across the U.S.
- Offices in Kansas City and St. Louis
- 36<sup>th</sup> largest firm in the U.S.
- Internal Audit staff includes IT, Cyber and Accounting professionals
- 12-year history working with BPU





# Our Team



**Rick Feldt, CPA, GCMA**  
**Partner-In-Charge, Business Advisory Services Group**  
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**Stewart Deken, CCE, CFCE**  
**Manager**  
314.678.3737  
stewart.deken@rubinbrown.com



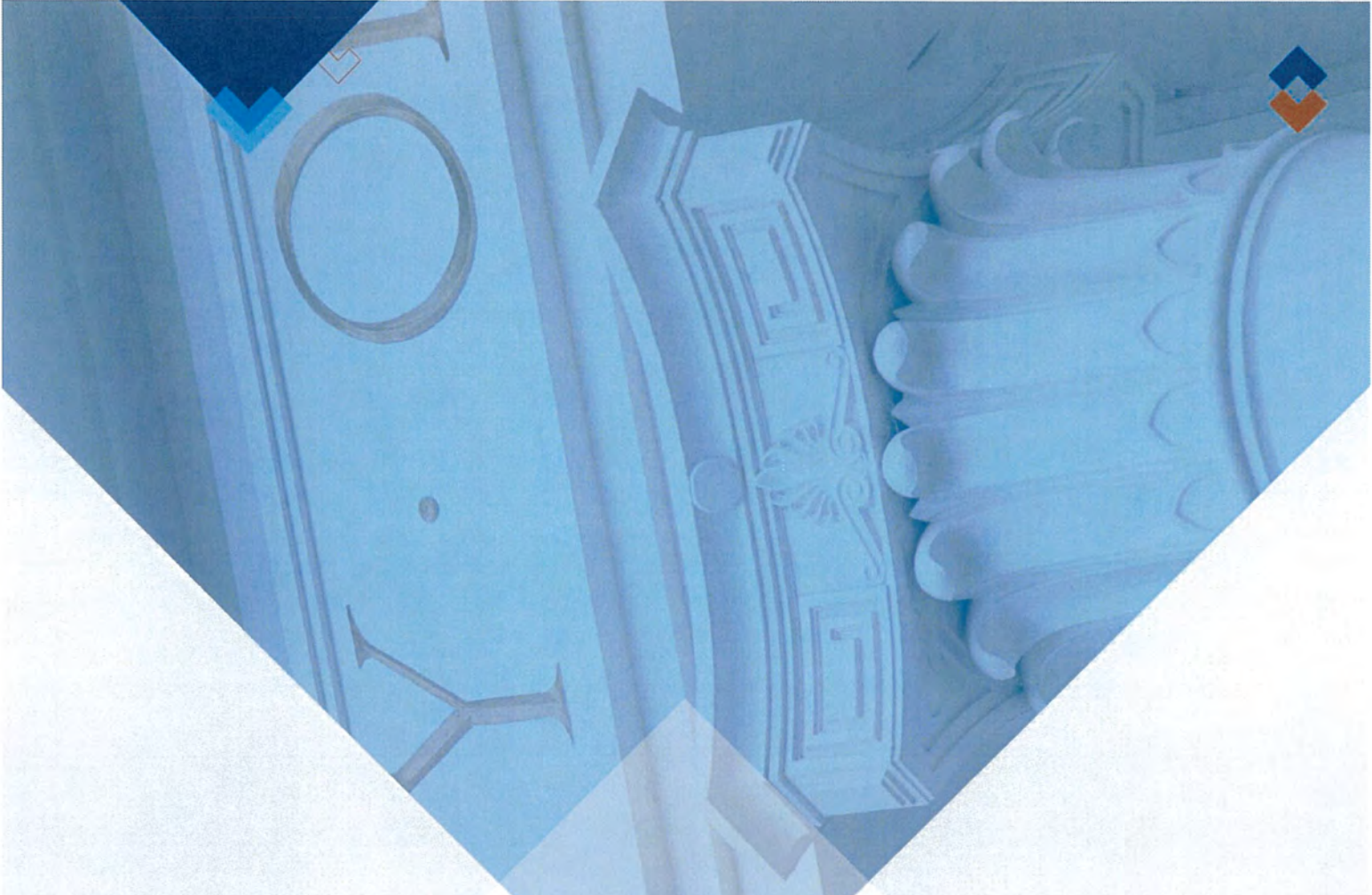
**Amy McBride, CISA**  
**Consultant**  
314.678.3627  
amy.mcbride@rubinbrown.com





# Internal Audit Strategy

- Complete 5 – 6 internal audits per year
- Conduct at least one IT internal audit per year
- Include internal audits of operations
  - Electric
  - Water
  - Non-financial functions
- Majority of time spent on accounting controls
- Ensure fraud controls are present
  - Will not detect/prevent all fraudulent activity





## Internal Audits Completed 2021 through Present

- 2021
  - Customer Engagement
  - System Access Review and Segregation of Duties
  - Cybersecurity Assessment
  - Vendor Management
- 2022
  - Billings/Online Payments
  - Purchasing of Power and Energy
  - Customer Service
- 2023
  - Vendor Contract Compliance
  - Payroll and Human Resources
  - IT General Controls
  - Purchasing Card Administration Review

NOTE: All internal audit reports are provided to the Board.







**Questions?**





# Customer Service Dashboard

April 17, 2024





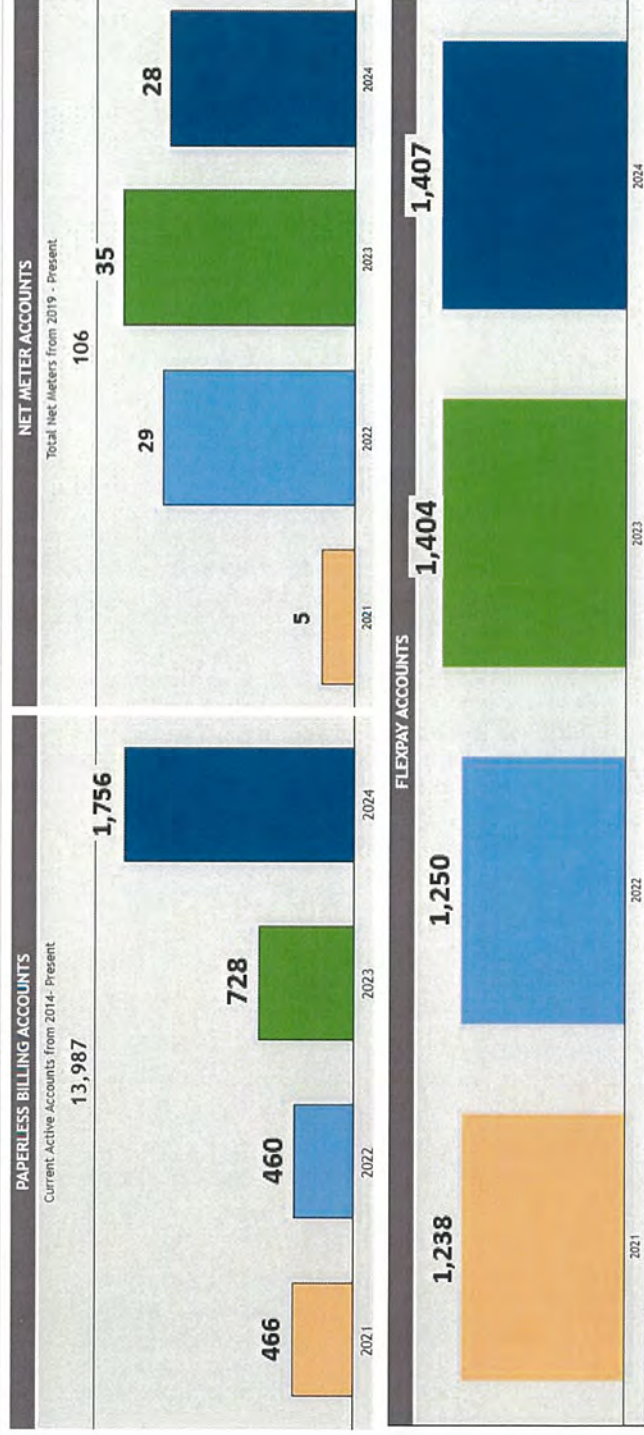
## Customer Service Division

### Reporting Categories:

- Accounts
- Financial Assistance
- Delinquent Accounts
- Call Metrics
- Survey Responses



# Accounts

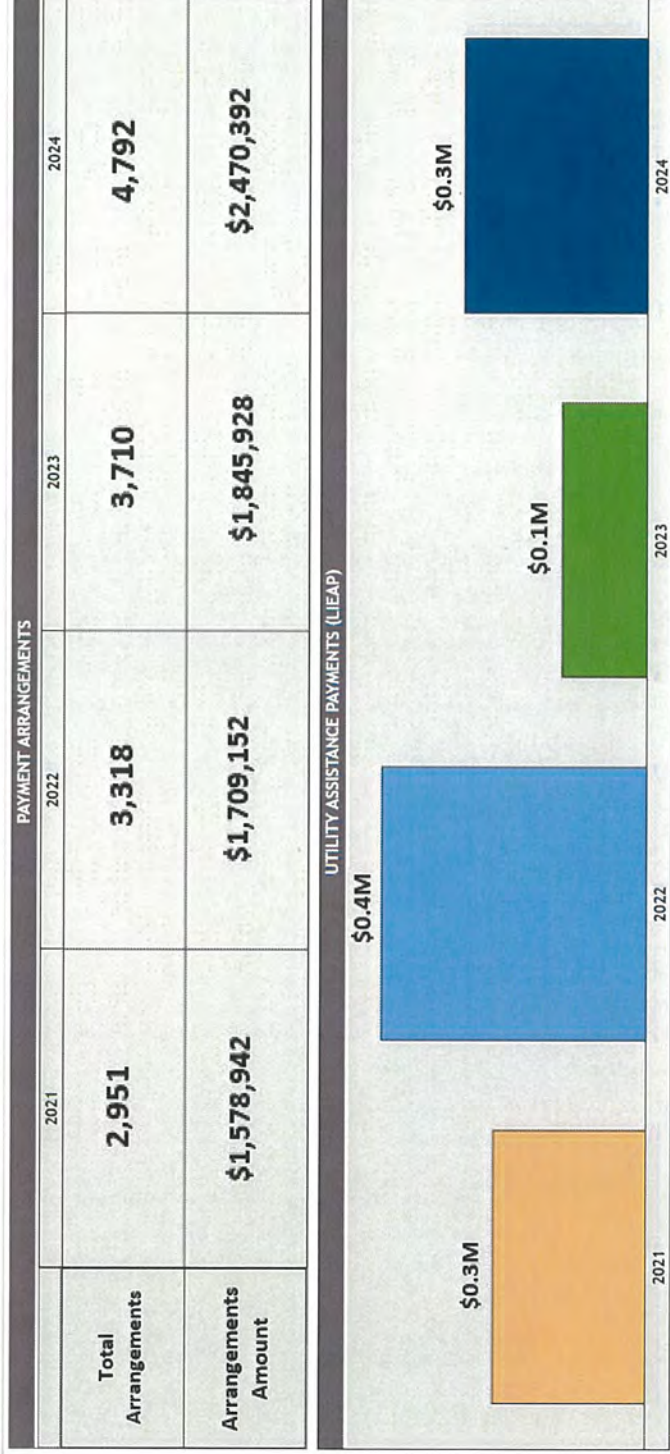


- Paperless billing signups continue to increase and is more than double the new accounts of 2023 for the first quarter.
- New Net Meter Accounts are comparable to years 2022 and 2023.





# Financial Assistance



- 1Q24 Payment Arrangements are higher but should level out during the year.
- 2024 LIEAP assistance is trending higher than 2023.

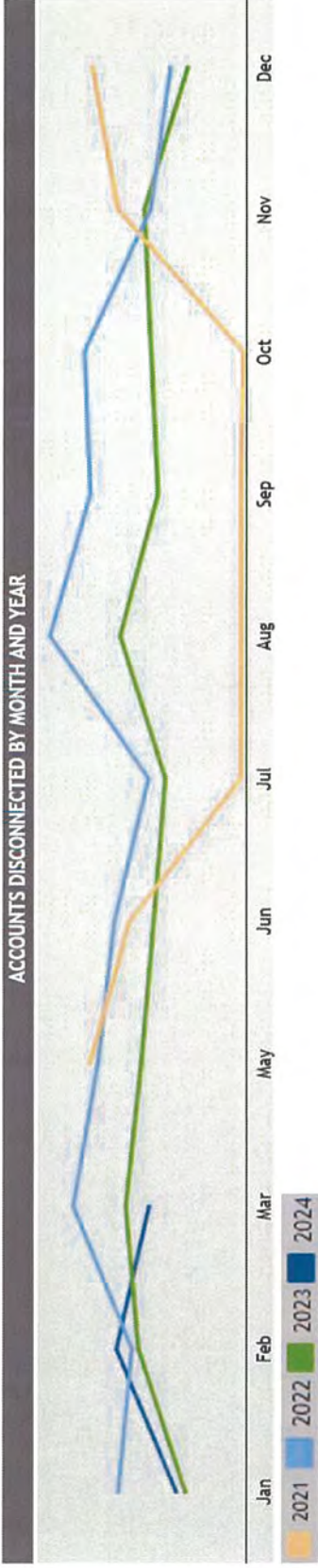




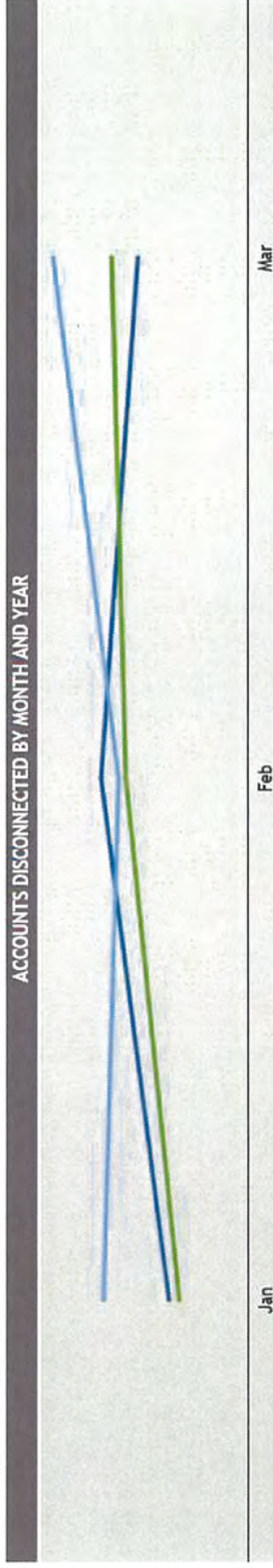




# Delinquent Accounts - Disconnects

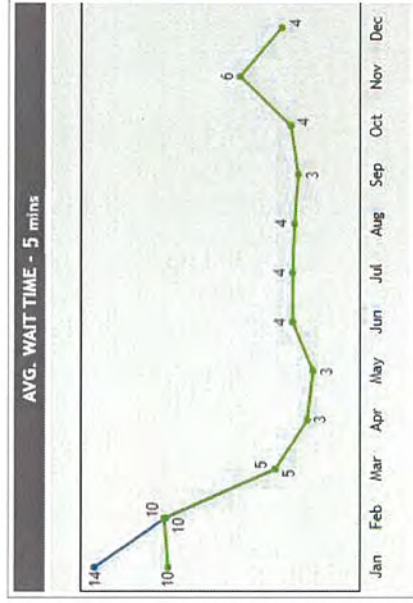
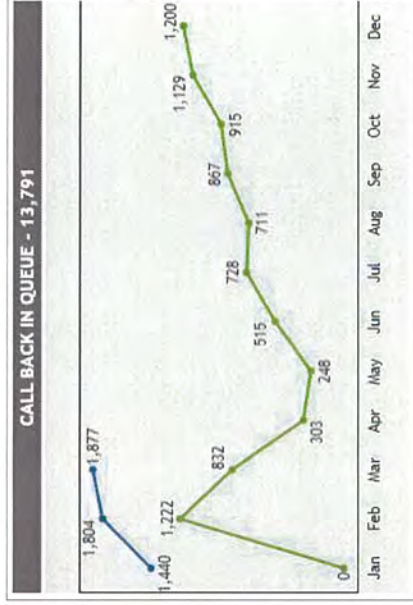
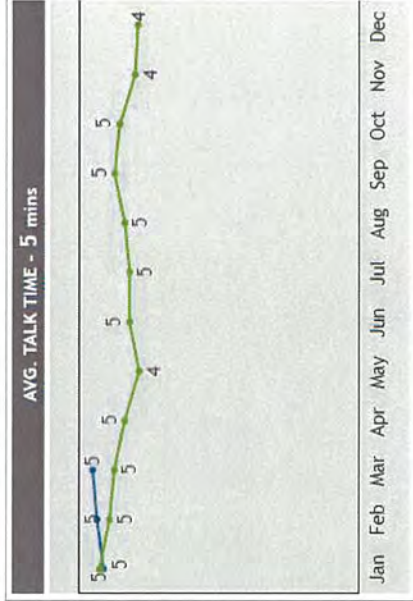


– Disconnects have decreased for Q1 of 2023 and 2024 compared to 2022 with the implementation of the new cold weather policy.





# Call Metrics

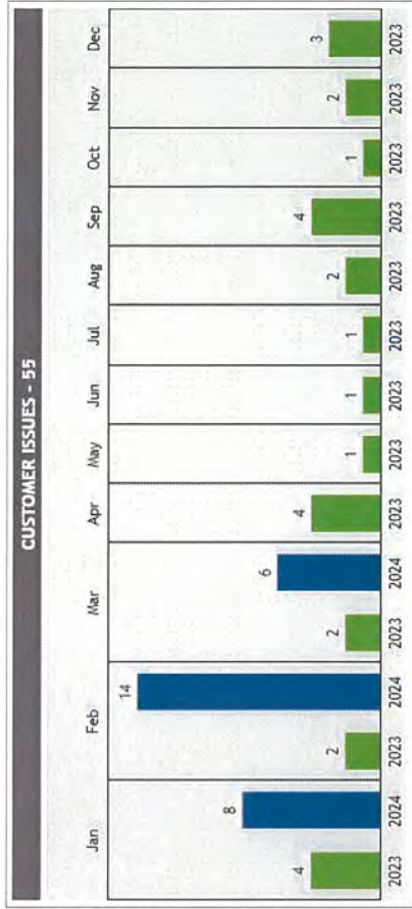
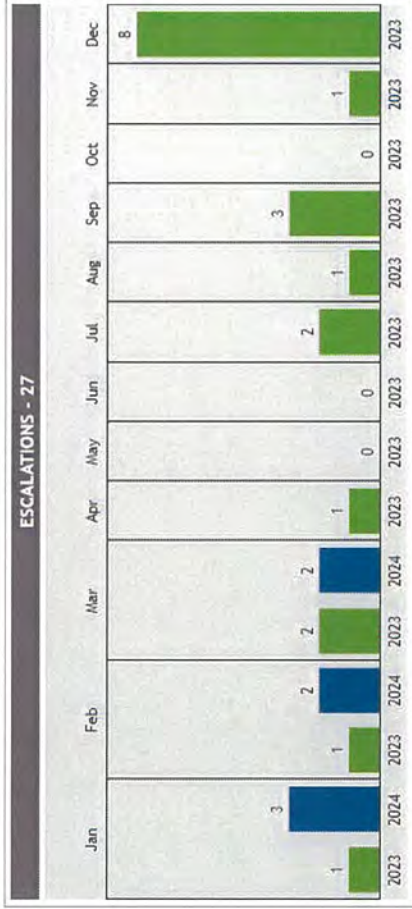


- Average Talk Time remains consistent at 5 minutes.
- Call Backs increased for the first quarter due to staffing. We were down 60% in staffing.
- Average Wait Time was high to start 2024 but it went back down in March to around 5 minutes.





# Call Metrics

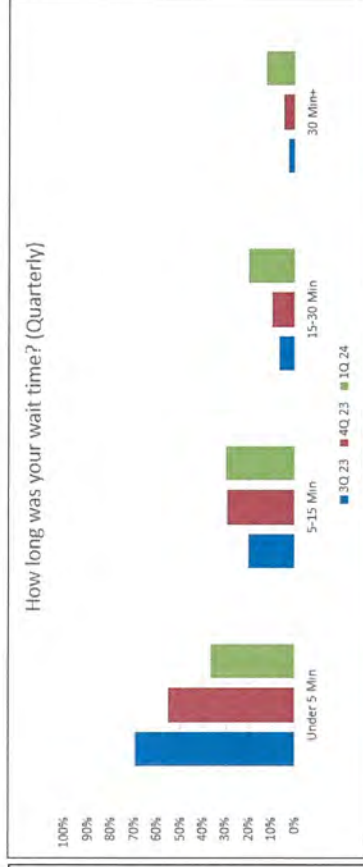
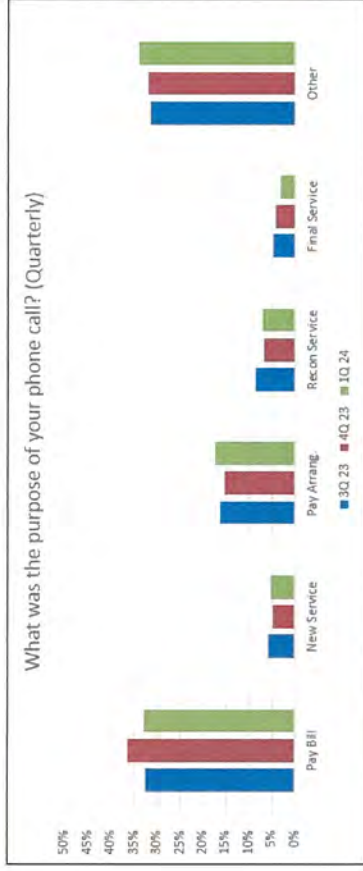


- Escalations in December were primarily around water disconnects.
- Increase in Issues are from Storm Water only customers (UG) and bill prints for rebates.
- All Escalations and Customer Issues were resolved by Customer Service





# Survey Responses



- Most calls focused on Bill Payment, Payment Arrangements and Other.
- In 1Q24, 36% of respondents reported under five minutes of wait time; 32% reported 5-15 minutes of wait time.





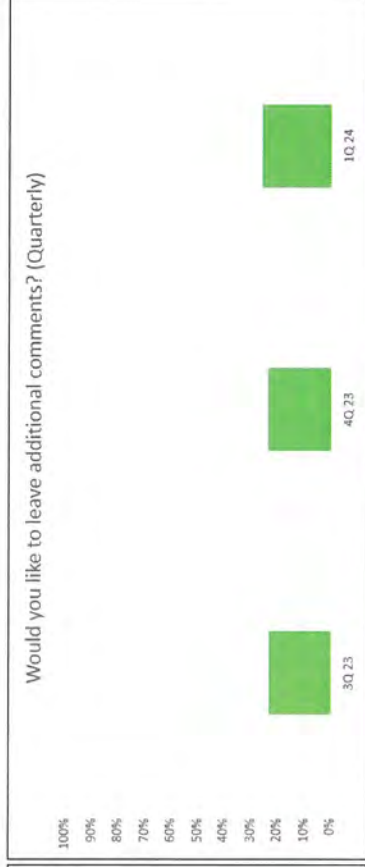
# Survey Responses



- Over 99% of all surveys said the rep was courteous and provided clear directions.
- ~99% of respondents stated their rep was knowledgeable and their concern was addressed.



# Survey Responses



- During the 1Q24, ~60% of all surveys said the rep offered information regarding additional programs & services.
- Less than 30% of respondents wanted to leave additional comments.



*Thank  
you*





**RESOLUTION NO: 5297**

**RESOLUTION AUTHORIZING THE WAIVING OF CERTAIN FEES IN SUPPORT OF  
THE UNIFIED GOVERNMENT INFILL HOUSING PROGRAM**

Whereas, the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City("BPU"), Kansas (operates the Unified Government's electric and water utilities; and

Whereas, the Board of Directors (the Board) of the BPU has determined that it is in the best interest of our community for the BPU to support targeted economic development incentives; and

Whereas, the Unified Government developed an Infill housing program to support development and increase the tax base of the Unified Government; and

Whereas, the BPU staff will work within the framework established by this Board action to meet these goals.

Therefore, be it resolved by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas:

- 1) That the General Manager is authorized to provide the program incentives to developers and/or builders in the form of waiving electric and water fees for the Infill Housing Development Program created by the Unified Government.
- 2) The majority of the incentives will be targeted for East of I-635 but will also be available for some areas between I-635 and 78<sup>th</sup> Street.
- 3) BPU Permit and Connection Fees Waived for certain UG Land Bank Lots East of 78<sup>th</sup> Street to be used for residential construction of single-family homes or duplexes. The BPU waivers will be reviewed annually. Below is an example of fees that may be waived:

**BPU Example:**

<u>Type</u>	<u>Average Value</u>
Temporary Electric Service Fee	\$ 350
Overhead Electric Service Drop Allowance	\$ 200
Residential Water Tap Fee (3/4" tap)	\$ 300
Water System Development Fee (5/8" meter)	<u>\$ 2,000</u>
<b>Average savings per home</b>	<b>\$ 2850</b>

4) The landowner or potential landowner will start the process by contacting the BPU water and electric engineering departments and completing a simple form requesting evaluation of the property. The BPU will review the current infrastructure and what makeready work is needed and the BPU will inform the potential customer what incentives will be offered. As properties have different service requirements and makeready costs the BPU is unable to provide a blanket waiver but will consider each property on an individual basis.

5) Any underground electric service will need to be reviewed separately as costs will likely be significantly higher.

6) To qualify the water service will be no larger than 3/4" and the meter size of 5/8".

7) This resolution shall remain in effect until December 31, 2025. The General Manager is hereby directed to update the Board annually on residential development in these areas.

**ADOPTED** by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas, this \_\_\_ day of \_\_\_\_\_, 2024.

**BOARD OF PUBLIC UTILITIES**

**By:** \_\_\_\_\_  
**Thomas W. Groneman**, Board President

**Attest:** \_\_\_\_\_  
Stevie A. Wakes, Board Secretary

Approved as to form:

\_\_\_\_\_



**RESOLUTION NO: 5298**

**RESOLUTION AUTHORIZING THE GENERAL MANAGER OF THE KANAS CITY BOARD OF PUBLIC UTILITIES TO WAIVE WATER FEES EAST OF I-635 UNTIL DECEMBER 31, 2025 IF CERTAIN CONDITIONS ARE MET**

**Whereas**, the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City (“BPU”), Kansas (operates the Unified Government’s electric and water utilities; and

**Whereas**, the Board of Directors (Elected Board) of the BPU has determined that it is in the best interest of our community for the BPU to support targeted economic development incentives; and

**Whereas**, the Unified Government has made it a priority encourage development of land bank residential properties and is encouraging residential construction on said properties so they will increase the tax base of the Unified Government; and

**Whereas**, the BPU staff will work within the framework established by this Elected Board action to meet these goals.

**Therefore**, be it resolved by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas:

1) That the General Manager is authorized to waive the System Development and Tap Fees for new single-family residential construction in areas East of I-635 that previously had BPU water service lines in place.

2) The General Manager is hereby directed to update the Elected Board annually on residential development in this area.

3) This resolution shall remain in effect until December 31, 2025.

4) The following requirements must be met in order for the General Manager to authorize waiving the fees:

a. The residential development must be East of I-635

b. The residential development property must have been provided residential water service by the BPU prior to its redevelopment.

- c. The redevelopment must be a single-family home or town home requiring a new 5/8-inch meter and owned by an individual. Dwellings that require a meter larger than 5/8 inch will be required to pay the total amount of the established fees.
- d. Existing water line must be of adequate size to provide domestic service and fire protection and front the property.
- e. The developer/owner of the residential development shall fund all improvements (inside and outside the development) that are required for domestic service and fire protection. The BPU shall incur no costs for these improvements.
- f. Waivers do not apply to commercial or industrial customers. Apartment complexes are considered to be commercial customers.

5) Any prior resolutions or Elected Board motions authorizing the waiving of water fees for residential development in this area are now rescinded and terminated.

**ADOPTED** by the Board of Directors of the Board of Public Utilities an administrative agency of the Unified Government of Wyandotte County/Kansas City, Kansas, this \_\_\_\_ day of \_\_\_\_\_, 2024.

**BOARD OF PUBLIC UTILITIES**

**By:** \_\_\_\_\_  
**Thomas W. Groneman, Board President**

**Attest:** \_\_\_\_\_  
**Stevie A. Wakes, Board Secretary**

Approved as to form:  
\_\_\_\_\_

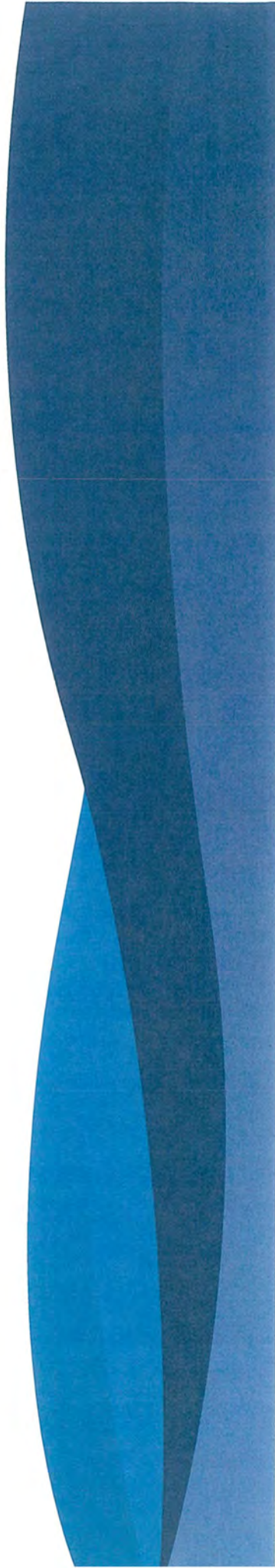






# Kansas City Board of Public Utilities

Preliminary Unaudited Monthly Financial Statements  
For the Period Ending March 31, 2024  
Prepared by Accounting





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**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**March 2024 And March 2023**



**ASSETS**

**CAPITAL ASSETS**

Property, Plant and Equipment  
 Accumulated Depreciation  
 Acquisition Adjustment  
 Plant in Service, Net  
 Construction Work In Progress

**CAPITAL ASSETS, NET**

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
	1,531,483,008	1,482,720,662	445,452,077	434,210,592	1,976,935,085	1,916,931,254
	(807,787,531)	(776,052,727)	(181,579,440)	(173,147,684)	(989,366,971)	(949,200,411)
	21,320,104	22,521,236	-	-	21,320,104	22,521,236
	745,015,580	729,189,171	263,872,636	261,062,907	1,008,888,216	990,252,078
	45,027,923	61,076,484	28,593,726	22,028,535	73,621,649	83,105,019
	<b>\$ 790,043,503</b>	<b>\$ 790,265,655</b>	<b>\$ 292,466,362</b>	<b>\$ 283,091,442</b>	<b>\$ 1,082,509,865</b>	<b>\$ 1,073,357,097</b>

**CURRENT ASSETS**

Cash & Marketable Securities  
 Economic Development Fund  
 Reserve - Public Liability  
 Reserve - Worker's Comp  
 Capital Debt Reduction  
 Rate Stabilization  
 System Development Reserve  
 ERC Reserve  
 Accounts Receivable  
 Accounts Receivable Unbilled  
 Allowance for Doubtful Account  
 Plant & Material Inventory  
 Fuel Inventory  
 Prepaid Insurance  
 Fuel/Purchase Power Deferred  
 Lease Receivable - Current  
 Other Current Assets  
 Intercompany

**TOTAL CURRENT ASSETS**

	17,618,823	13,060,485	1,101,556	725,000	18,720,379	13,785,485
	350,000	350,000	150,000	150,000	500,000	500,000
	800,000	800,000	200,000	200,000	1,000,000	1,000,000
	880,000	880,000	220,000	220,000	1,100,000	1,100,000
	9,156,273	9,156,273	6,290,000	6,290,000	6,290,000	6,290,000
	3,000,000	-	12,355,368	11,716,028	9,156,273	9,156,273
	28,340,347	27,123,035	3,993,255	3,361,940	32,333,602	30,484,975
	14,916,963	14,292,608	3,082,286	2,685,477	17,999,249	16,978,085
	(140,684)	141,071	(52,948)	(21,858)	(193,632)	119,213
	19,234,112	18,491,328	3,213,580	3,122,430	22,447,692	21,613,758
	10,751,642	8,895,726	-	-	10,751,642	8,895,726
	1,496,309	1,578,920	185,243	168,482	1,681,552	1,747,402
	-	7,390,637	-	-	-	7,390,637
	1,963,546	1,963,546	-	-	1,963,546	1,963,546
	977,407	793,933	43,248	22,089	1,020,655	816,022
	40,638,972	40,463,486	(40,638,972)	(40,463,486)	-	-
	<b>\$ 149,983,710</b>	<b>\$ 145,381,048</b>	<b>\$ (9,857,384)</b>	<b>\$ (11,823,898)</b>	<b>\$ 140,126,326</b>	<b>\$ 133,557,150</b>





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**March 2024 And March 2023**



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
<b>NON CURRENT ASSETS</b>						
<b>RESTRICTED ASSETS</b>						
Debt Service Fund	19,409,943	17,095,073	3,336,434	5,013,484	22,746,377	22,108,557
Construction Fund 2016C	-	723,168	-	-	-	723,168
Construction Fund 2020A	-	813,346	-	-	-	813,346
Improvement & Emergency Fund	1,350,000	1,350,000	150,000	150,000	1,500,000	1,500,000
Customer Deposits Reserve	6,176,368	6,025,324	1,400,290	1,305,001	7,576,658	7,330,325
<b>TOTAL RESTRICTED ASSETS</b>	<b>\$ 26,936,311</b>	<b>\$ 26,006,911</b>	<b>\$ 4,886,724</b>	<b>\$ 6,468,485</b>	<b>\$ 31,823,035</b>	<b>\$ 32,475,396</b>
<b>Debt Issue Costs</b>						
System Development Costs	784,555	657,859	58,942	98,250	843,497	756,109
Notes Receivable	36,375	19,679	-	-	36,375	19,679
Net Pension Assets	-	18,614,313	-	4,653,578	-	23,267,891
Regulatory Asset	57,929,395	61,607,452	-	-	57,929,395	61,607,452
Lease Receivable	11,124,055	13,016,013	-	-	11,124,055	13,016,013
<b>TOTAL NON CURRENT ASSETS</b>	<b>\$ 96,810,691</b>	<b>\$ 119,922,227</b>	<b>\$ 4,945,666</b>	<b>\$ 11,220,313</b>	<b>\$ 101,756,357</b>	<b>\$ 131,142,540</b>
<b>TOTAL ASSETS</b>	<b>\$ 1,036,837,904</b>	<b>\$ 1,055,568,930</b>	<b>\$ 287,554,644</b>	<b>\$ 282,487,857</b>	<b>\$ 1,324,392,548</b>	<b>\$ 1,338,056,787</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred Debt - 2014A Refunding	-	243,334	-	80,860	-	324,194
Deferred Debt - 2016B Refunding	1,560,189	1,709,968	39,538	43,334	1,599,727	1,753,302
Deferred Debt - 2020B Refunding	1,974,564	2,125,254	487,179	524,359	2,461,743	2,649,613
Deferred Debt - Pension	61,467,748	32,364,027	15,393,274	8,117,344	76,861,022	40,481,371
Deferred Debit - OPEB	1,493,984	440,743	373,496	110,186	1,867,480	550,929
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>\$ 66,496,485</b>	<b>\$ 36,883,326</b>	<b>\$ 16,293,487</b>	<b>\$ 8,876,083</b>	<b>\$ 82,789,972</b>	<b>\$ 45,759,409</b>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS</b>	<b>\$ 1,103,334,389</b>	<b>\$ 1,092,452,256</b>	<b>\$ 303,848,131</b>	<b>\$ 291,363,940</b>	<b>\$ 1,407,182,520</b>	<b>\$ 1,383,816,196</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**March 2024 And March 2023**



**NET POSITION**

Net Position

**TOTAL NET POSITION**

	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
	416,952,667	392,005,559	196,749,813	184,256,210	613,702,480	576,261,769
	<b>\$ 416,952,667</b>	<b>\$ 392,005,559</b>	<b>\$ 196,749,813</b>	<b>\$ 184,256,210</b>	<b>\$ 613,702,480</b>	<b>\$ 576,261,769</b>

**LIABILITIES**

**LONG TERM DEBT - REVENUE BOND**

Principal

Government Loans

**TOTAL LONG TERM DEBT**

	503,296,776	528,791,949	40,271,745	45,116,769	543,568,521	573,908,718
	2,040,193	2,284,008	27,826,307	23,192,242	29,866,500	25,476,250
	<b>\$ 505,336,969</b>	<b>\$ 531,075,957</b>	<b>\$ 68,098,052</b>	<b>\$ 68,309,011</b>	<b>\$ 573,435,021</b>	<b>\$ 599,384,968</b>

**DEFERRED CREDITS**

Accum Provision for Benefits

Pension Obligation

OPEB Obligation

Const Contract Retainage Payable - Noncurrent

**TOTAL DEFERRED CREDITS**

	16,285,079	-	4,071,270	-	20,356,349	-
	21,865,428	35,096,393	5,466,357	8,774,098	27,331,785	43,870,491
	<b>\$ 38,150,507</b>	<b>\$ 35,096,393</b>	<b>\$ 9,537,627</b>	<b>\$ 8,774,098</b>	<b>\$ 47,688,134</b>	<b>\$ 43,870,491</b>

**CURRENT LIABILITIES**

Current Maturities LT Debt

Current Maturities-Govt Loans

Interest on Revenue Bonds

Customer Deposits

Accounts Payable

	23,848,250	20,339,000	4,711,750	7,161,000	28,560,000	27,500,000
	243,816	233,165	3,580,034	3,039,290	3,823,850	3,272,455
	1,546,453	1,618,074	72,065	88,967	1,618,518	1,707,041
	6,176,368	6,025,324	1,400,290	1,305,001	7,576,658	7,330,325
	16,765,300	16,835,444	915,865	970,591	17,681,165	17,806,035



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**COMBINING UNAUDITED BALANCE SHEET**  
**FOR THE PERIOD ENDING**  
**March 2024 And March 2023**



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	9,032,494	7,493,003	2,774,362	2,714,649	11,806,856	10,207,652
Benefits & Reclaim	633,917	734,053	-	-	633,917	734,053
Accrued Claims Payable Public Liab	856,432	454,243	178,300	192,322	1,034,732	646,565
Accrued Claims Payable-WC	1,857,766	1,534,564	522,091	442,068	2,379,857	1,976,632
Other Accrued Liabilities	7,841,061	7,229,453	9,330	53,013	7,850,391	7,282,466
Payment in Lieu of Taxes	2,402,773	2,471,048	439,948	407,580	2,842,721	2,878,628
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$ 71,204,630</b>	<b>\$ 64,967,371</b>	<b>\$ 15,235,388</b>	<b>\$ 16,374,481</b>	<b>\$ 86,440,018</b>	<b>\$ 81,341,852</b>
<b>TOTAL LIABILITIES</b>	<b>\$ 614,692,106</b>	<b>\$ 631,139,721</b>	<b>\$ 92,871,067</b>	<b>\$ 93,457,590</b>	<b>\$ 707,563,173</b>	<b>\$ 724,597,311</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred Gain on Bond Refunding	490,601	562,549	132,400	152,722	623,001	715,271
Recovery Fuel/Purchase Power	2,043,764	-	-	-	2,043,764	-
Deferred Credit Pension	43,336,279	46,758,471	10,834,069	11,689,618	54,170,348	58,448,089
Deferred Credit OPEB	13,043,126	7,231,198	3,260,782	1,807,800	16,303,908	9,038,998
Deferred Inflow Leases	12,775,846	14,754,758	-	-	12,775,846	14,754,758
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>\$ 71,689,616</b>	<b>\$ 69,306,976</b>	<b>\$ 14,227,251</b>	<b>\$ 13,650,140</b>	<b>\$ 85,916,867</b>	<b>\$ 82,957,116</b>
<b>TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES</b>	<b>\$ 1,103,334,389</b>	<b>\$ 1,092,452,256</b>	<b>\$ 303,848,131</b>	<b>\$ 291,363,940</b>	<b>\$ 1,407,182,520</b>	<b>\$ 1,383,816,196</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**All Operating Unit Values**  
**For The Period Ending March 2024**

Current Period Budget	Monthly			Year-To-Date & Annual				Percent Actual To Annual Budget	
	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals		2024 Annual Budget
<b>OPERATING REVENUES</b>									
<b>Sales of Energy and Water</b>									
8,539,000	8,991,712	105%	8,161,038	10%	28,239,000	27,837,823	27,832,031	115,839,000	24%
9,530,000	10,882,327	114%	10,152,521	7%	29,366,000	30,979,831	31,632,709	122,268,000	25%
4,647,000	4,589,857	99%	4,822,975	-5%	14,088,000	13,155,960	14,658,885	59,890,000	22%
916,380	1,070,901	117%	1,022,080	5%	2,964,390	3,246,128	3,448,334	11,117,960	29%
31,000	36,471	118%	31,339	16%	95,000	94,312	95,429	366,700	26%
50,000	50,546	101%	46,952	8%	150,000	149,457	140,973	600,000	25%
<b>23,713,380</b>	<b>25,631,813</b>	<b>108%</b>	<b>24,236,904</b>	<b>6%</b>	<b>74,902,390</b>	<b>75,463,511</b>	<b>77,808,363</b>	<b>310,109,660</b>	<b>24%</b>
100,000	85,881	86%	100,366	-14%	327,000	324,995	326,912	1,246,000	26%
1,104,000	412,625	37%	931,169	-56%	3,279,000	1,369,146	1,516,262	13,463,000	10%
<b>1,204,000</b>	<b>498,506</b>	<b>41%</b>	<b>1,031,535</b>	<b>-52%</b>	<b>3,606,000</b>	<b>1,694,141</b>	<b>1,843,174</b>	<b>14,709,000</b>	<b>12%</b>
244,700	210,565	86%	211,002	-	785,500	687,248	760,644	2,958,500	23%
230,150	490,142	213%	159,947	206%	697,950	992,295	921,868	2,792,900	36%
143,000	1,133,044	792%	10,050	11,174%	1,018,000	1,548,846	822,835	1,879,000	82%
2,650	2,424	91%	2,234	9%	7,950	4,597	11,358	31,800	14%
33,600	29,530	88%	77,601	-62%	226,720	62,270	223,592	940,620	7%
15,318	12,909	84%	14,777	-13%	45,496	38,280	13,076	184,090	21%
-	681,255	-	-	-	-	2,043,764	-	-	-
<b>669,418</b>	<b>2,559,869</b>	<b>382%</b>	<b>475,611</b>	<b>438%</b>	<b>2,781,616</b>	<b>5,377,301</b>	<b>2,753,372</b>	<b>8,786,910</b>	<b>61%</b>
2,929,490	2,842,721	97%	2,878,628	-1%	9,327,494	8,961,196	9,385,926	38,314,998	23%
<b>2,929,490</b>	<b>2,842,721</b>	<b>97%</b>	<b>2,878,628</b>	<b>-1%</b>	<b>9,327,494</b>	<b>8,961,196</b>	<b>9,385,926</b>	<b>38,314,998</b>	<b>23%</b>
<b>\$ 28,516,288</b>	<b>\$ 31,532,910</b>	<b>111%</b>	<b>\$ 28,622,678</b>	<b>10%</b>	<b>\$ 90,617,501</b>	<b>\$ 91,496,149</b>	<b>\$ 91,790,834</b>	<b>\$ 371,920,567</b>	<b>25%</b>

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 All Operating Unit Values  
 For The Period Ending March 2024

Description	Monthly				Year-To-Date & Annual				Percent Actual To Annual Budget	
	Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals		2024 Annual Budget
<b>OPERATING EXPENSES</b>										
Production	3,670,306	3,751,805	102%	3,414,433	10%	11,164,474	10,243,256	9,321,988	45,609,096	22%
Purchased Power	5,585,339	5,425,386	97%	5,250,180	3%	15,088,562	20,807,307	14,903,429	53,106,638	39%
Fuel	2,044,117	2,014,928	99%	3,314,354	-39%	8,228,786	8,271,579	6,899,388	38,502,401	21%
Transmission and Distribution	4,174,176	3,802,079	91%	4,425,546	-14%	12,960,689	11,776,962	11,322,659	52,912,589	22%
Customer Account Expense	464,379	497,646	107%	423,653	17%	1,448,364	1,309,201	1,217,040	5,980,527	22%
General and Administrative	3,213,382	2,344,364	73%	2,675,882	-12%	9,365,981	7,340,353	8,051,685	38,097,563	19%
Depreciation and Amortization	3,596,847	3,673,154	102%	3,625,839	1%	10,790,541	11,174,021	10,878,958	43,162,164	26%
Dfnd Fuel & Purch Power-Amort	-	-	-	2,463,546	-100%	-	-	7,390,637	-	-
	\$ 22,748,544	\$ 21,509,362	95%	\$ 25,593,433	-16%	\$ 69,047,396	\$ 70,922,678	\$ 69,985,782	\$ 277,370,978	26%
	\$ 5,767,744	\$ 10,023,548	174%	\$ 3,029,245	231%	\$ 21,570,104	\$ 20,573,471	\$ 21,805,051	\$ 94,549,589	22%
<b>NON OPERATING INCOME/EXPENSE</b>										
Investment Interest	294,895	359,028	122%	235,523	52%	892,889	1,182,526	667,995	3,809,490	31%
Interest - Long Term Debt	(1,618,518)	(1,618,518)	100%	(1,707,040)	-5%	(5,071,366)	(5,103,868)	(5,415,694)	(19,769,727)	26%
Interest - Other	(27,900)	(27,887)	100%	(27,659)	-	(83,700)	(81,681)	(81,853)	(334,800)	24%
PILOT Transfer Expense	(2,929,490)	(2,842,721)	97%	(2,878,628)	-1%	(9,327,494)	(8,961,196)	(9,385,926)	(38,314,998)	23%
Disposal of Assets-Gain/Loss	42,948	29,683	69%	36,004	-18%	129,679	66,348	75,825	518,716	13%
Other Income	-	-	-	-	-	-	-	-	-	-
Other Expense	-	-	-	-	-	-	-	-	-	-
	\$ (4,238,066)	\$ (4,100,414)	97%	\$ (4,341,801)	-6%	\$ (13,459,993)	\$ (12,897,871)	\$ (14,139,653)	\$ (54,091,319)	24%
	\$ 1,529,678	\$ 5,923,133	387%	\$ (1,312,556)	-551%	\$ 8,110,112	\$ 7,675,600	\$ 7,665,398	\$ 40,458,270	19%
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>										
NExch-Main, Design & Ext Fee	41,667	324,305	778%	326,500	-	125,000	980,044	326,500	500,000	196%
	\$ 1,571,345	\$ 6,247,438	398%	\$ (986,056)	-734%	\$ 8,235,112	\$ 8,655,645	\$ 7,991,898	\$ 40,958,270	21%



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 E-Electric

For The Period Ending March 2024

		Monthly		Year-To-Date & Annual					Percent
Current	Current	Actuals	Current	2024	2024	2023	2024	Actual To	
Period	Period	as a % of	Actuals	Year To Date	Year To Date	Year To Date	Annual	Annual	
Budget	Actuals	Budget	Prior Year	Budget	Actuals	Actuals	Budget	Budget	
			Actuals					Budget	
			over/under						
			Prior Year						
			Actuals						
<b>OPERATING REVENUES</b>									
<i>Sales of Energy and Water</i>									
6,480,000	6,711,534	104%	6,197,195	21,803,000	21,391,480	21,821,426	88,846,000	24%	
8,662,000	9,752,461	113%	9,351,490	26,665,000	27,927,924	29,097,584	109,558,000	25%	
4,150,000	4,004,220	96%	4,360,091	12,546,000	11,533,578	13,146,067	53,140,000	22%	
877,000	1,023,134	117%	982,808	2,854,000	3,122,330	3,339,327	10,451,000	30%	
31,000	36,471	118%	31,339	95,000	94,312	95,429	366,700	26%	
-	-	-	-	-	-	-	-	-	
20,200,000	21,527,819	107%	20,922,924	63,963,000	64,069,625	67,499,833	262,361,700	24%	
100,000	85,881	86%	100,366	327,000	324,995	326,912	1,246,000	26%	
1,000,000	326,290	33%	866,636	3,000,000	1,165,771	1,297,278	12,000,000	10%	
1,100,000	412,171	37%	967,003	3,327,000	1,490,765	1,624,190	13,246,000	11%	
200,000	168,452	84%	168,802	645,000	549,798	608,515	2,365,000	23%	
209,250	468,299	224%	137,349	627,750	927,377	845,008	2,511,000	37%	
120,000	1,130,620	942%	10,050	920,000	1,463,262	638,311	1,600,000	91%	
1,900	1,424	75%	2,234	5,700	3,597	10,133	22,800	16%	
1,750	1,000	57%	1,151	5,250	3,000	4,809	21,000	14%	
14,318	12,909	90%	14,777	42,486	38,280	13,076	172,090	22%	
-	681,255	-	-	-	2,043,764	-	-	-	
547,218	2,463,959	450%	334,362	2,246,196	5,029,079	2,119,851	6,691,890	75%	
2,479,641	2,402,773	97%	2,471,048	7,914,273	7,603,927	8,100,326	32,151,514	24%	
2,479,641	2,402,773	97%	2,471,048	7,914,273	7,603,927	8,100,326	32,151,514	24%	
\$ 24,326,859	\$ 26,806,722	110%	\$ 24,695,337	\$ 77,450,469	\$ 78,193,395	\$ 79,344,200	\$ 314,451,104	25%	



KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 E-Electric  
 For The Period Ending March 2024



Current Period Budget	Monthly			Year-To-Date & Annual					Percent Actual To Annual Budget
	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	
<b>OPERATING EXPENSES</b>									
3,064,122	3,237,443	106%	2,923,979	11%	9,300,844	8,611,800	7,899,729	38,055,738	23%
5,585,339	5,425,386	97%	5,250,180	3%	15,088,562	20,807,307	14,903,429	53,106,638	39%
2,044,117	2,014,928	99%	3,314,354	-39%	8,228,786	8,271,579	6,899,388	38,502,401	21%
2,843,415	2,615,295	92%	3,127,325	-16%	8,816,794	7,913,381	7,766,073	35,914,097	22%
283,627	313,120	110%	240,463	30%	884,795	779,956	715,759	3,662,304	21%
2,544,958	1,880,360	74%	2,104,206	-11%	7,393,394	5,826,320	6,338,563	30,087,185	19%
2,906,232	2,973,904	102%	2,927,433	2%	8,718,697	9,055,893	8,783,431	34,874,787	26%
-	-	-	2,463,546	-100%	-	-	7,390,637	-	-
<b>\$ 19,271,809</b>	<b>\$ 18,460,437</b>	<b>96%</b>	<b>\$ 22,351,485</b>	<b>-17%</b>	<b>\$ 58,431,871</b>	<b>\$ 61,266,235</b>	<b>\$ 60,697,008</b>	<b>\$ 234,203,151</b>	<b>26%</b>
<b>\$ 5,055,050</b>	<b>\$ 8,346,285</b>	<b>165%</b>	<b>\$ 2,343,852</b>	<b>256%</b>	<b>\$ 19,018,598</b>	<b>\$ 16,927,160</b>	<b>\$ 18,647,192</b>	<b>\$ 80,247,953</b>	<b>21%</b>
<b>NON OPERATING INCOME/EXPENSE</b>									
239,600	292,042	122%	190,217	54%	728,027	967,540	542,161	3,107,742	31%
(1,546,453)	(1,546,453)	100%	(1,618,074)	-4%	(4,639,358)	(4,639,359)	(4,854,221)	(18,422,386)	25%
(22,700)	(22,719)	100%	(22,751)	-	(68,100)	(66,768)	(67,221)	(272,400)	25%
(2,479,641)	(2,402,773)	97%	(2,471,048)	-3%	(7,914,273)	(7,603,927)	(8,100,326)	(32,151,514)	24%
41,498	30,640	74%	30,674	-	125,329	66,666	69,345	501,316	13%
-	-	-	-	-	-	-	-	-	-
<b>\$ (3,767,696)</b>	<b>\$ (3,649,264)</b>	<b>97%</b>	<b>\$ (3,890,981)</b>	<b>-6%</b>	<b>\$ (11,768,375)</b>	<b>\$ (11,275,848)</b>	<b>\$ (12,410,262)</b>	<b>\$ (47,237,242)</b>	<b>24%</b>
<b>\$ 1,287,355</b>	<b>\$ 4,697,022</b>	<b>365%</b>	<b>\$ (1,547,129)</b>	<b>-404%</b>	<b>\$ 7,250,223</b>	<b>\$ 5,651,312</b>	<b>\$ 6,236,929</b>	<b>\$ 33,010,711</b>	<b>17%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>									
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>\$ 1,287,355</b>	<b>\$ 4,697,022</b>	<b>365%</b>	<b>\$ (1,547,129)</b>	<b>-404%</b>	<b>\$ 7,250,223</b>	<b>\$ 5,651,312</b>	<b>\$ 6,236,929</b>	<b>\$ 33,010,711</b>	<b>17%</b>

KANSAS CITY BOARD OF PUBLIC UTILITIES  
 Statements of Revenues, Expenses, and Change in Net Position  
 W-Water

For The Period Ending March 2024

Current Period Budget	Monthly			Year-To-Date & Annual					Percent Actual To Annual Budget
	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	Prior Year Actuals	2024		2023 Year To Date Actuals	2024 Annual Budget	
					Year To Date Budget	Year To Date Actuals			
2,059,000	2,280,179	111%	1,963,843	16%	6,436,000	6,446,343	6,010,606	26,993,000	24%
868,000	1,129,866	130%	801,030	41%	2,701,000	3,051,907	2,535,126	12,710,000	24%
497,000	595,637	120%	462,883	29%	1,542,000	1,622,381	1,512,818	6,750,000	24%
39,380	47,767	121%	39,272	22%	110,390	123,798	109,007	666,960	19%
50,000	50,546	101%	46,952	8%	150,000	149,457	140,973	28,000	-
<b>3,513,380</b>	<b>4,103,994</b>	<b>117%</b>	<b>3,313,980</b>	<b>24%</b>	<b>10,939,390</b>	<b>11,393,886</b>	<b>10,308,530</b>	<b>47,747,960</b>	<b>25%</b>
104,000	86,335	83%	64,533	34%	279,000	203,376	218,984	1,463,000	14%
<b>104,000</b>	<b>86,335</b>	<b>83%</b>	<b>64,533</b>	<b>34%</b>	<b>279,000</b>	<b>203,376</b>	<b>218,984</b>	<b>1,463,000</b>	<b>14%</b>
44,700	42,113	94%	42,200	-	140,500	137,450	152,129	593,500	23%
20,900	21,843	105%	22,598	-3%	70,200	64,918	76,860	281,900	23%
23,000	2,424	11%	-	-	98,000	85,584	184,524	279,000	31%
750	1,000	133%	-	-	2,250	1,000	1,225	9,000	11%
31,850	28,530	90%	76,451	-63%	221,470	59,270	218,783	919,620	6%
1,000	-	-	-	-	3,000	-	-	12,000	-
122,200	95,910	78%	141,249	-32%	535,420	348,222	633,520	2,095,020	17%
449,849	439,948	98%	407,580	8%	1,413,221	1,357,269	1,285,600	6,163,484	22%
<b>449,849</b>	<b>439,948</b>	<b>98%</b>	<b>407,580</b>	<b>8%</b>	<b>1,413,221</b>	<b>1,357,269</b>	<b>1,285,600</b>	<b>6,163,484</b>	<b>22%</b>
<b>\$ 4,189,429</b>	<b>\$ 4,726,187</b>	<b>113%</b>	<b>\$ 3,927,341</b>	<b>20%</b>	<b>\$ 13,167,031</b>	<b>\$ 13,302,754</b>	<b>\$ 12,446,633</b>	<b>\$ 57,469,464</b>	<b>23%</b>

**OPERATING REVENUES**

**Sales of Energy and Water**

- Residential Sales
- Commercial Sales
- Industrial Sales
- Schools
- Highway Lighting
- Public Authorities
- Fire Protection
- Total Sales of Energy and Water**
- Borderline Electric Sales
- Wholesale Market Sales
- Total Other Utility Sales**
- Forfeited Discounts
- Connect/Disconnect Fees
- Tower/Pole Attachment Rentals
- Ash Disposal
- Diversion Fines
- Service Fees
- Other Miscellaneous Revenues
- Deferred Revenue-Fuel/PP-Amort
- Deferred Revenue-Fuel/PP-Recog

- Total Other Revenues**
- Payment In Lieu Of Taxes
- Total Payment In Lieu Of Taxes**



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Statements of Revenues, Expenses, and Change in Net Position**  
**W-Water**  
**For The Period Ending March 2024**

Description	Monthly			Year-To-Date & Annual				Percent Actual To Annual Budget
	Current Period Budget	Current Period Actuals	Actuals as a % of Budget	2024 Year To Date Budget	2024 Year To Date Actuals	2023 Year To Date Actuals	2024 Annual Budget	
	606,184	514,363	85%	1,863,630	1,631,455	1,422,259	7,553,357	22%
	1,330,761	1,186,784	89%	4,143,895	3,863,581	3,556,586	16,998,492	23%
	180,752	184,525	102%	563,569	529,245	501,281	2,318,223	23%
	668,424	464,004	69%	1,972,587	1,514,034	1,713,122	8,010,377	19%
	690,615	699,250	101%	2,071,844	2,118,128	2,095,527	8,287,378	26%
<b>OPERATING EXPENSES</b>								
Production			5%					
Purchased Power			-					
Fuel			-					
Transmission and Distribution			-9%					
Customer Account Expense			-					
General and Administrative			-19%					
Depreciation and Amortization			-					
Dfird Fuel & Purch Power-Amort			-					
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 3,476,736</b>	<b>\$ 3,048,925</b>	<b>88%</b>	<b>\$ 9,656,442</b>	<b>\$ 9,288,774</b>	<b>\$ 9,288,774</b>	<b>\$ 43,167,827</b>	<b>22%</b>
<b>NON OPERATING INCOME/EXPENSE</b>								
Investment Interest	55,294	66,987	121%	164,862	214,987	125,834	701,748	31%
Interest - Long Term Debt	(72,065)	(72,065)	100%	(432,007)	(464,509)	(561,473)	(1,347,341)	34%
Interest - Other	(5,200)	(5,168)	99%	(15,600)	(14,913)	(14,632)	(62,400)	24%
PILOT Transfer Expense	(449,849)	(439,948)	98%	(1,413,221)	(1,357,269)	(1,285,600)	(6,163,484)	22%
Disposal of Assets-Gain/Loss			-					
Other Income	1,450	(956)	-66%	4,350	(318)	6,480	17,400	-2%
Other Expense			-					
<b>TOTAL NONOPERATING INCOME/EXPENSES</b>	<b>\$ (470,370)</b>	<b>\$ (451,151)</b>	<b>96%</b>	<b>\$ (1,691,617)</b>	<b>\$ (1,622,023)</b>	<b>\$ (1,729,390)</b>	<b>\$ (6,854,076)</b>	<b>24%</b>
<b>INCOME BEFORE TRANSFER &amp; CONTRIB.</b>	<b>\$ 242,324</b>	<b>\$ 1,226,111</b>	<b>506%</b>	<b>\$ 859,889</b>	<b>\$ 2,024,289</b>	<b>\$ 1,428,469</b>	<b>\$ 7,447,560</b>	<b>27%</b>
<b>TRANSFER AND CONTRIBUTION TO/FROM</b>								
NE:exch-Main, Design & Ext Fee	41,667	324,305	778%	125,000	980,044	326,500	500,000	196%
<b>TOTAL CHANGE IN NET POSITION</b>	<b>\$ 283,990</b>	<b>\$ 1,550,416</b>	<b>546%</b>	<b>\$ 984,889</b>	<b>\$ 3,004,333</b>	<b>\$ 1,754,969</b>	<b>\$ 7,947,560</b>	<b>38%</b>





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**March 2024**

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
<b>PERSONNEL</b>				
1010-Regular Labor	51,975,118	12,826,191	39,148,928	75.32%
1020-Overtime/Special Pay	4,441,872	1,110,488	3,331,384	75.00%
1030-Health Care/Medical Benefit	13,146,069	2,895,144	10,250,924	77.98%
1040-Medical Insurance-Retirees	3,008,656	190,847	2,817,809	93.66%
1050-Pension Benefit	6,021,644	1,137,946	4,883,698	81.10%
1070-Life Insurance Benefit	1,049,411	225,823	823,588	78.48%
1080-Unemployment Benefit	56,417	13,559	42,858	75.97%
1090-OASDI/HI (FICA)	4,315,900	1,031,978	3,283,921	76.09%
1100-Liability Insurance/Work Co	858,139	23,264	834,875	97.29%
1110-Compensatory Balance Reserve	563,477	644,341	(80,865)	(14.35)%
1130-Disability Pay Benefit	687,545	148,667	538,878	78.38%
1140-Employee Education Assistance	60,000	6,163	53,837	89.73%
1170-Board Per Diem	6,000	-	6,000	100.00%
1180-Long-Term Care	201,611	20,919	180,692	89.62%
1990-Other Employee Benefits	50,000	11,393	38,607	77.21%
<b>TOTAL PERSONNEL</b>	<b>86,441,858</b>	<b>20,286,722</b>	<b>66,155,136</b>	<b>76.53%</b>
<b>SERVICES</b>				
2010-Tree Trimming Services	3,545,068	81,627	3,463,441	97.70%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	373,000	10,236	362,764	97.26%
2030-Engineering Services	1,603,950	98,957	1,504,993	93.83%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	440,000	48,273	391,727	89.03%
2060-Actuarial Services	13,500	-	13,500	100.00%
2070-Banking/Cash Mgmt/Treasury	941,900	155,927	785,973	83.45%
2080-Financial Advisory	39,000	-	39,000	100.00%
2090-General Management Services	150,000	-	150,000	100.00%
2100-Human Resource Services	177,600	8,493	169,107	95.22%
2110-Environmental Services	919,900	102,441	817,459	88.86%
2130-Computer Hardware Maintenance	350,900	36,838	314,062	89.50%
2131-Computer Software Maintenance	5,124,486	876,774	4,247,712	82.89%
2140-Advertising/Marketing/Sales	448,000	100,936	347,064	77.47%
2150-Janitorial Services	918,120	210,442	707,678	77.08%
2151-Trash Disposal	56,105	16,442	39,664	70.69%
2160-Travel/Training/Safety	939,970	101,719	838,252	89.18%
2170-Outside Printing & Duplicating	597,350	94,078	503,272	84.25%
2180-Insurance Services	2,582,000	663,304	1,918,696	74.31%
2190-Dues/Memberships/Subscription	390,139	98,709	291,430	74.70%
2200-Telecommunications Services	522,636	131,440	391,196	74.85%
2210-Clerical/Office/Tech Services	176,800	1,775	175,026	99.00%
2211-Copier Services	400	-	400	100.00%
2220-Security Services	1,514,000	318,916	1,195,085	78.94%
2230-Collection Services	90,000	16,864	73,136	81.26%
2240-Building Maintenance Service	1,483,846	195,466	1,288,380	86.83%
2241-Building Maint Srvc - HVAC	367,289	36,374	330,915	90.10%
2242-Building Maint Srvc - Elevator	114,272	28,834	85,438	74.77%
2243-Pest & Bird Control	11,850	-	11,850	100.00%
2244-Grounds Maintenance	149,000	38,273	110,727	74.31%
2250-Mailing/Shipping Services	19,980	15,234	4,746	23.75%
2260-Meter Testing/Protection	5,500	4,400	1,100	20.00%
2270-Public Notice	70,250	7,782	62,468	88.92%
2282-IT Prof Contracted Services	2,489,000	623,193	1,865,806	74.96%
2300-Equipment Maintenance	743,205	57,640	685,565	92.24%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**March 2024**

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2310-City Wide Yard Restoration	20,000	-	20,000	100.00%
2320-City Street Repairs	750,000	100,842	649,158	86.55%
2330-Right Of Way/Easements	112,000	30,407	81,593	72.85%
2340-Auxiliary Boiler Maintenance	12,500	8,907	3,594	28.75%
2351-Control System Support Service	160,000	7,344	152,656	95.41%
2370-Liab-Inj Damages	1,734,600	443,869	1,290,731	74.41%
2380-Sponsorships	1,149,100	41,443	1,107,657	96.39%
2390-Risk Mngmnt & Consulting Srv	275,000	74,599	200,401	72.87%
2500-Dogwood Gas Plant O&M	4,595,100	1,070,541	3,524,559	76.70%
2990-Other Professional Services	806,675	87,047	719,628	89.21%
<b>TOTAL SERVICES</b>	<b>36,997,991</b>	<b>6,046,384</b>	<b>30,951,607</b>	<b>83.66%</b>

**FUELS**

3010-Main Flame Fuel	35,482,054	7,451,116	28,030,938	79.00%
3012-Building Heat Fuel	1,500	190	1,310	87.34%
3020-Start Up Fuel	1,260,347	775,224	485,123	38.49%
3025-AQC - Reagents	1,760,000	45,238	1,714,762	97.43%
3030-Ash Handling	1,530,000	111,366	1,418,634	92.72%
3040-On Road Vehicle Fuel	717,000	116,486	600,514	83.75%
3050-Purchase Power Energy	20,751,000	11,510,169	9,240,831	44.53%
3055-Purchased Power - Renewables	26,164,651	7,160,749	19,003,902	72.63%
3070-Purch Pwr Capacity NonEconomic	2,652,167	1,169,650	1,482,517	55.90%
3080-Purchased Power Transmission	5,738,820	966,737	4,772,083	83.15%
3110-Off Road Fuel	107,500	23,064	84,435	78.54%
3600-Renewable Energy Certificates	(2,200,000)	2	(2,200,002)	(100.00)%
3990-Other Purchased Power	284,000	65,860	218,140	76.81%
<b>TOTAL FUELS</b>	<b>94,249,039</b>	<b>29,395,852</b>	<b>64,853,187</b>	<b>68.81%</b>

**SUPPLIES**

4010-Office Supplies & Materials	161,450	85,087	76,363	47.30%
4020-Laboratory Supplies	32,000	4,443	27,557	86.11%
4030-Janitorial Supplies	22,400	4,071	18,330	81.83%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,015,725	206,209	809,517	79.70%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	60,250	4,947	55,303	91.79%
4050-Small Tools & Machinery	276,800	61,673	215,127	77.72%
4060-Water Treatment Chemicals	807,000	149,915	657,085	81.42%
4070-Ferric Chemicals	200,000	45,716	154,284	77.14%
4080-Lime/Caustic Chemicals	150,000	39,371	110,629	73.75%
4090-Chlorine Chemicals	630,000	140,482	489,518	77.70%
4100-Other Chemicals & Supplies	307,500	68,213	239,287	77.82%
4110-Clothing/Uniforms	315,600	98,125	217,475	68.91%
4120-Vehicle/Machinery Parts	758,000	173,000	585,000	77.18%
4130-Building/Structural Supplies	715,000	81,225	633,775	88.64%
4131-Bldg/StrctI Supp-Leeves/Dikes	130,000	61,602	68,398	52.61%
4132-Bld/StrctI Supp-Roads/Rails	70,000	-	70,000	100.00%
4133-Bld/StrctI Supp-Filter Srvcs	21,000	-	21,000	100.00%
4140-Plant Equipment	275,200	39,395	235,805	85.68%
4150-T&D Equipment	2,000	296	1,704	85.18%
4160-Office Equipment	33,000	5,597	27,403	83.04%
4170-Electric Usage	-	17,599	(17,599)	-
4180-Water Usage	-	4,596	(4,596)	-
4190-Environmental Supplies	68,600	(11,063)	79,663	116.13%
4195-Flue Gas Treatment	325,000	39,084	285,916	87.97%
4200-Hazardous Waste Supplies	1,100	1,047	53	4.83%
4210-Safety Supplies	158,700	32,673	126,027	79.41%
4220-Communication Supplies	65,600	5,505	60,096	91.61%
4230-Meter Parts & Supplies	82,500	8,717	73,783	89.43%
4250-General Parts & Supplies	10,000	-	10,000	100.00%





**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Budget Comparison**  
**March 2024**

	2024 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4251-General Parts & Supp Coal Conv	564,300	7,973	556,327	98.59%
4252-General Parts & Supp Coal Dust	6,000	726	5,274	87.90%
4253-General Parts & Supp Wash-Down	6,000	2,363	3,637	60.62%
4260-Transmission Parts & Supplies	70,000	56,873	13,127	18.75%
4270-Distribution Parts & Supplies	3,367,000	1,613,814	1,753,186	52.07%
4280-Books/Manuals/Reference	12,800	3,710	9,090	71.01%
4300-Boiler Maint-Forced Outages	545,000	176,742	368,258	67.57%
4301-Boiler Maint-Elec & Control	87,000	16,114	70,886	81.48%
4302-Boiler Maint-Mechanical	465,000	30,068	434,932	93.53%
4303-Boiler Maint-Motor	60,000	195	59,805	99.67%
4304-Boiler Maint-Steel & Duct	465,000	576	464,424	99.88%
4305-Boiler Maint-Coal & Ash	745,000	140,945	604,055	81.08%
4306-Boiler Maint-Boiler Cleaning	200,000	10,167	189,833	94.92%
4307-Boiler Maint-Insulation	200,000	51,695	148,305	74.15%
4308-Boiler Maint-Planned Outages	300,000	34	299,966	99.99%
4309-Boiler Maint-Lab Equip	71,900	44,800	27,100	37.69%
4310-Turbine Maintenance	632,000	145,422	486,578	76.99%
4320-Balance Of Plant Maintenance	714,600	148,948	565,652	79.16%
4321-Balance of Plant Mnt-Comp Air	39,000	3,301	35,699	91.54%
4322-Balance of Plant Mnt-Crane Svc	53,500	4,379	49,121	91.81%
4323-Balance of Plant Mnt-Comm	17,000	-	17,000	100.00%
4324-Balance of Plant Mnt-Pumps	73,000	148	72,852	99.80%
4325-Balance Plant Mnt-Mechanical	45,000	2,382	42,618	94.71%
4326-Balance Plant Mnt-Electrical	55,000	4,710	50,290	91.44%
4327-Balance Plant Mnt-Chem Feed	25,000	11,441	13,559	54.24%
4328-Balance Plant Mnt-Risk Mngmnt	60,000	20,285	39,715	66.19%
4329-Balance Plant Mnt-Filters	6,000	552	5,448	90.80%
4330-Compressed Gases	189,000	59,189	129,811	68.68%
4990-Other Parts & Supplies	33,000	6,337	26,664	80.80%
<b>TOTAL SUPPLIES</b>	<b>15,801,526</b>	<b>3,931,415</b>	<b>11,870,111</b>	<b>75.12%</b>
<b>OTHER</b>				
5020-Demand Side Management Program	120,000	-	120,000	100.00%
5060-Other Board Expenses	10,000	2,195	7,805	78.05%
5080-Doubtful Account Expense	435,000	263,000	172,000	39.54%
5110-Outside Regulatory Expenses	316,400	88,262	228,138	72.10%
5150-WPA Billing Credit	(550,000)	(286,104)	(263,896)	(47.98)%
5200-NERC Reliability Compliance	387,000	20,931	366,069	94.59%
5900-Payment In Lieu of Taxes	38,314,998	8,961,196	29,353,802	76.61%
<b>TOTAL OTHER</b>	<b>39,033,398</b>	<b>9,049,480</b>	<b>29,983,918</b>	<b>76.82%</b>
<b>TOTAL EXPENSES</b>	<b>272,523,812</b>	<b>68,709,853</b>	<b>203,813,959</b>	<b>74.79%</b>





## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Common Capital Projects</b>				
Admin Services Technology	389,800	49,011	340,788	87%
<b>Administrative Services</b>	<b>\$389,800</b>	<b>\$49,011</b>	<b>\$340,788</b>	<b>87%</b>
Security Vehicle	50,000	-	50,000	100%
<b>Common Equipment</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>100%</b>
540 Minnesota Facilities	160,000	54,731	105,269	66%
<b>Common Facilities Improvements</b>	<b>\$160,000</b>	<b>\$54,731</b>	<b>\$105,269</b>	<b>66%</b>
Admin Building Furnish & Equip	30,000	7,171	22,829	76%
<b>Common Furnishings and Equipment</b>	<b>\$30,000</b>	<b>\$7,171</b>	<b>\$22,829</b>	<b>76%</b>
540 Minnesota Grounds	115,000	(9,961)	124,960	109%
<b>Common Grounds</b>	<b>\$115,000</b>	<b>(\$9,961)</b>	<b>\$124,960</b>	<b>109%</b>
IT ERP Technology Development	150,000	28,296	121,704	81%
IT Desktop/Network Development	570,000	20,843	549,156	96%
IT Security Improvements	100,000	15,584	84,416	84%
IT Cayenta UMS Upgrade	-	6,026	(6,026)	-
IT Enterprise Service Bus Development	250,000	44,694	205,305	82%
IT Enterprise Asset Management Development	225,000	-	225,000	100%



## KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT BI/Analytics Development	300,000	-	300,000	100%
IT EAM Mobility	250,000	-	249,999	100%
IT AMI Development	25,000	-	24,999	100%
IT HCM Enhancements	50,000	-	50,000	100%
IT Customer Information System Development	325,000	-	324,999	100%
IT Rollout Identity Management	80,000	35,844	44,156	55%
IT DR Infrastructure	100,000	-	99,999	100%
IT DR for Security	50,000	-	50,000	100%
IT GIS Enhancements	680,000	30,962	649,038	95%
IT Business Portal Development	25,000	-	24,999	100%
IT Enterprise Wireless Mobility	40,000	-	39,999	100%
IT Quality Assurance Automation	200,000	35,700	164,300	82%
IT Electronic Document Management System	20,000	20,800	(799)	-
IT Utility Ops Technology Development	225,000	8,976	216,024	96%
IT Cloud Services Development	75,000	18,952	56,048	75%
IT General Systems Enhancements	225,000	50,002	174,998	78%
IT Project Management Applications	50,000	-	50,000	100%
IT Analog to Digital Services	75,000	-	75,000	100%
IT IVR Service Development	30,000	-	30,000	100%
IT Mobile Device Management(MDM)	20,000	-	20,000	100%
IT Server Additions	70,000	-	69,999	100%
IT Meter Data Management System Upgrade	100,000	(7,250)	107,249	107%
<b>Enterprise Technology</b>	<b>\$4,310,000</b>	<b>\$309,428</b>	<b>\$4,000,562</b>	<b>93%</b>
Security Improvements	25,000	-	24,999	100%
HR Security	50,000	-	50,000	100%
<b>Human Resources Security</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$74,999</b>	<b>100%</b>



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
**As Of Mar-24**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Common Capital Projects	\$5,129,800	\$410,379	\$4,719,407	92%





# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Electric Capital Projects</b>				
Dogwood Capital Costs	206,000	288,622	(82,622)	
<b>Dogwood Plant Common</b>	<b>\$206,000</b>	<b>\$288,622</b>	<b>(\$82,622)</b>	<b>(40)%</b>
ECC SCADA Software	950,000	-	950,000	100%
<b>Electric Control Center</b>	<b>\$950,000</b>	<b>\$0</b>	<b>\$950,000</b>	<b>100%</b>
Electric Production carry deck mobile crane	120,000	-	120,000	100%
<b>Electric General Equipment</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$120,000</b>	<b>100%</b>
Annual Meter Program	1,000,000	92,700	907,300	91%
<b>Electric Meters</b>	<b>\$1,000,000</b>	<b>\$92,700</b>	<b>\$907,300</b>	<b>91%</b>
Electric Ops Automobiles	100,000	1,627	98,373	98%
Electric Ops Facility Improvements	150,000	43,685	106,315	71%
Electric Ops Furnishings & Equipment	10,000	-	9,999	100%
Electric Ops Grounds	5,000	-	5,000	100%
IVR and Outage Management System	5,000	-	5,000	100%
Electric Ops Radio	175,000	-	174,999	100%
Electric Ops Technology	100,000	10,595	89,404	89%
Electric Ops Tools	100,000	1,727	98,273	98%
Electric Ops Work Equipment	700,000	62,233	637,767	91%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Electric Ops General Construction</b>	<b>\$1,345,000</b>	<b>\$119,866</b>	<b>\$1,225,130</b>	<b>91%</b>
Speaker OH Feeders	50,000	-	50,000	100%
OH Distribution Automation	100,000	395	99,604	100%
Rosedale 161kV Sub OH Feeders	150,000	286	149,714	100%
Piper OH Feeders - Urban Outfilters	2,600,000	(508,817)	3,108,816	120%
Transmission Pole Replacement	500,000	-	500,000	100%
Annual OH Construction	2,125,000	254,386	1,870,614	88%
Distribution Pole Inspection Replacement	2,500,000	688,499	1,811,501	72%
EO Downtown KCKCC Campus	50,000	-	50,000	100%
EO Yards II	735,000	32,461	702,539	96%
98th St OH Feeder Relocation	475,000	546,205	(71,205)	-
Maywood Feeder Realignment	50,000	-	50,000	100%
Village West Pkwy Duct Bank	150,000	-	150,000	100%
Cernet to Village West Pkwy Duct Bank	50,000	-	50,000	100%
EO Leavenworth Rd at Hulton Improvements	450,000	5,009	444,991	99%
Nearman Feeder Extension for Holiday Sand - Gravel	275,000	-	275,000	100%
Mill Street Distribution Rebuild	175,000	-	174,999	100%
<b>Electric Overhead Distribution</b>	<b>\$10,435,000</b>	<b>\$1,018,424</b>	<b>\$9,416,573</b>	<b>90%</b>
Electric Prod Auto	25,000	-	24,999	100%
Electric Prod Work Equipment	677,000	152,025	524,975	78%
<b>Electric Prod General Construction</b>	<b>\$702,000</b>	<b>\$152,025</b>	<b>\$549,974</b>	<b>78%</b>
Annual Reimbursable Construction	100,000	6,489	93,510	94%
American Royal UG	5,000	13,225	(8,225)	-



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Rock Island Bridge Project	5,000	27,308	(22,308)	-
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	(5,277)	10,277	206%
EO Homefield Development	5,000	132,025	(127,025)	-
EO Legends 267 Apartment/Entertainment	5,000	-	5,000	100%
Delaware Pkwy UG Circuit Extension	-	98,451	(98,451)	-
<b>Electric Reimbursable</b>	<b>\$130,000</b>	<b>\$272,223</b>	<b>(\$142,222)</b>	<b>(109)%</b>
Storms - Electric Repairs	1,000	391,983	(390,983)	-
<b>Electric Storm Expense</b>	<b>\$1,000</b>	<b>\$391,983</b>	<b>(\$390,983)</b>	<b>(39,100)%</b>
Speaker Substation	800,000	-	800,000	100%
Substation Breakers	75,000	-	75,000	100%
Substation Relays	50,000	2,028	47,971	96%
Substation Improvements	200,000	45,867	154,132	77%
Substation Security	10,000	-	9,999	100%
Substation Transformer Oil	5,000	-	5,000	100%
EO Substation Battery Upgrades	25,000	-	24,999	100%
EO Mill Street 161kV Substation	1,725,000	33,041	1,691,958	98%
<b>Electric Substation</b>	<b>\$2,890,000</b>	<b>\$80,937</b>	<b>\$2,809,059</b>	<b>97%</b>
Overhead Transformers	1,200,000	79,680	1,120,320	93%
Underground Transformers	3,000,000	596,460	2,403,540	80%
<b>Electric Transformers</b>	<b>\$4,200,000</b>	<b>\$676,140</b>	<b>\$3,523,860</b>	<b>84%</b>





# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Transmission Line FO Additions	175,000	-	174,999	100%
Misc Transmission Projects	250,000	33,337	216,663	87%
EO Victory West to Quindaro Trans Line	100,000	-	99,999	100%
EO Victory West to Maywood Trans Line	100,000	-	99,999	100%
FERC 881 AAR / Transmission Line Inspections	200,000	-	200,000	100%
<b>Electric Transmission</b>	<b>\$825,000</b>	<b>\$33,337</b>	<b>\$791,660</b>	<b>96%</b>
Maywood Feeder Extension	50,000	-	50,000	100%
Downtown UG Rebuild	500,000	-	500,000	100%
Fisher UG Feeders	-	2,720	(2,719)	-
G&W Distr Switch Replacement	350,000	-	350,000	100%
Annual UG Construction	2,000,000	411,895	1,588,105	79%
<b>Electric Underground Distribution</b>	<b>\$2,900,000</b>	<b>\$414,614</b>	<b>\$2,485,386</b>	<b>86%</b>
Street Light Improvements	200,000	23,948	176,052	88%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	514	19,485	97%
Unified Govt UG Distribution	20,000	761	19,238	96%
EO Levee Rebuild Along Kansas River	620,000	256,781	363,219	59%
<b>Electric Unified Government Projects</b>	<b>\$880,000</b>	<b>\$282,004</b>	<b>\$597,994</b>	<b>68%</b>
Telecommunications Technology	10,000	-	9,999	100%
<b>Enterprise Telecommunications</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$9,999</b>	<b>100%</b>



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
CT4 Hydraulic Oil & Lube Oil Varnish Removal	-	869	(868)	-
CT4 Fuel oil heating	-	1,317	(1,317)	-
CT4 Primary and secondary spare nozzles	600,000	-	600,000	100%
CT4 Turbine lube oil conditioning permanent skid (varnish)	50,000	-	49,999	100%
<b>Nearman Plant CT4</b>	<b>\$650,000</b>	<b>\$2,186</b>	<b>\$647,814</b>	<b>100%</b>
NC Coal Conveyor Belt - Replacement	125,000	-	125,000	100%
NC Mechanic Shop Roof Replacement	150,000	-	150,000	100%
NC Roads and grounds improvements	100,000	146	99,854	100%
NC Quindaro machine shop relocation to Nearman	75,000	-	75,000	100%
NC Coal handling equipment structural review/repairs	300,000	1,023	298,977	100%
<b>Nearman Plant Common</b>	<b>\$750,000</b>	<b>\$1,168</b>	<b>\$748,831</b>	<b>100%</b>
N1 No 5 FWH Replacement	550,000	(80,351)	630,351	115%
N1 Drum & Heater Inst Upgrade	150,000	28,148	121,852	81%
N1 MCC/Load Center Replace	200,000	596	199,403	100%
N1 SCR Catalyst Layer	600,000	-	600,000	100%
N1 AQC Air Slide Blowers	300,000	-	300,000	100%
N1 Crusher/Dryer Replacement	100,000	-	99,999	100%
N1 Demineralizer Rental Conversion	-	3,750	(3,750)	-
EP N1 ID Fan VFD Chillers	250,000	-	250,000	100%
EP N1 PJFF Bags / Cages Replacement	500,000	1,471	498,528	100%
EP N1 CT Acid Pumps Reconfiguration	75,000	38,101	36,898	49%
N1 Economizer ash diversion to bottom ash silo	250,000	-	249,999	100%
N1 Mill dampers HA,CA, Vel.	320,000	16,322	303,677	95%



**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
N1 Control valve replacements. Various	250,000	-	249,999	100%
N1 CDS Reactors Structure/Liner Repair/Replacement	1,000,000	1,812	998,188	100%
N1 Steam inert piping modification	450,000	3,239	446,761	99%
N1 Sequential tripping turbine and overspeed	400,000	47,889	352,111	88%
<b>Nearman Plant Unit 1</b>	<b>\$5,395,000</b>	<b>\$60,977</b>	<b>\$5,334,016</b>	<b>99%</b>
CT2 Control System Upgrade	750,000	-	749,999	100%
CT2/CT3 Oil Tank Modification	300,000	-	299,999	100%
<b>Quindaro Plant CT2</b>	<b>\$1,050,000</b>	<b>\$0</b>	<b>\$1,049,998</b>	<b>100%</b>
CT3 Control System Upgrade	750,000	-	749,999	100%
QC CT 2&3 Security fence, Cameras, and work area	50,000	-	50,000	100%
<b>Quindaro Plant CT3</b>	<b>\$800,000</b>	<b>\$0</b>	<b>\$799,999</b>	<b>100%</b>
QC Levee Improvements per COE	340,000	-	339,999	100%
<b>Quindaro Plant Common</b>	<b>\$340,000</b>	<b>\$0</b>	<b>\$339,999</b>	<b>100%</b>
<b>All Electric Capital Projects</b>	<b>\$35,579,001</b>	<b>\$3,887,206</b>	<b>\$31,691,765</b>	<b>89%</b>





# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>All Water Capital Projects</b>				
Water Main Adjustment-Billable	7,100	-	7,100	100%
Water Development Main Expense	370,000	401,585	(31,584)	-
<b>Reimbursable Water Mains</b>	<b>\$377,100</b>	<b>\$401,585</b>	<b>(\$24,484)</b>	<b>(6)%</b>
Water Distrib System Relocations	280,000	17,565	262,435	94%
Water Distrib System Improvements	400,000	130,846	269,153	67%
UG/CMIP Water Distrib Projects	1,300,000	586,809	713,191	55%
Water Distrib Valve Improvements	600,000	157,159	442,841	74%
Water Distrib Fire Hydrant Program	552,000	47,948	504,051	91%
Water Distrib Master Plan Improvements	300,000	50,005	249,995	83%
Non Revenue Water Leak Detection	25,000	32,572	(7,572)	-
Water Distrib 12 Inch Main 36th Ave State Line to Rainbow Blvd	350,000	-	350,000	100%
Water Distrib Leak Project	150,000	43,736	106,263	71%
Water Distrib 12 Inch Main James St to Kansas Ave Bridge	400,000	-	399,999	100%
Water Distrib 12 inch Main Pacific at I-70 to Central Ave Bridge	800,000	-	800,000	100%
Aged Water Main Replacement	5,000,000	-	4,999,999	100%
<b>Water Distribution</b>	<b>\$10,157,000</b>	<b>\$1,066,640</b>	<b>\$9,090,355</b>	<b>89%</b>
Water Automobiles	153,000	-	153,000	100%
Water Radios	10,000	-	9,999	100%
Water Tools	200,000	1,305	198,694	99%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Work Equipment	600,000	-	600,000	100%
<b>Water Equipment</b>	<b>\$963,000</b>	<b>\$1,305</b>	<b>\$961,693</b>	<b>100%</b>
Civil Engineering Facility Improvement	356,500	(524)	357,023	100%
Water Oper Facility Improvement	345,000	-	344,999	100%
Water Prod Facility Improvement	330,000	12,260	317,739	96%
<b>Water Facility Improvements</b>	<b>\$1,031,500</b>	<b>\$11,736</b>	<b>\$1,019,761</b>	<b>99%</b>
Civil Engineering Furnishings & Equipment	25,000	-	24,999	100%
Water Oper Furnishings & Equipment	17,000	-	17,000	100%
Water Prod Furnishings & Equipment	30,000	-	30,000	100%
<b>Water Furnishings and Equipment</b>	<b>\$72,000</b>	<b>\$0</b>	<b>\$71,999</b>	<b>100%</b>
Civil Engineering Grounds	15,000	-	15,000	100%
Water Operations Grounds	165,000	-	165,000	100%
Water Production Grounds	117,000	-	117,000	100%
<b>Water Grounds</b>	<b>\$297,000</b>	<b>\$0</b>	<b>\$297,000</b>	<b>100%</b>
AMI-Automated Meter Reading	50,000	6,500	43,500	87%
6"-10" Water Meter Replacement	50,000	-	49,999	100%
1-1/2"-4" Water Meter Replacement	168,000	10,850	157,150	94%
5/8"-1" Water Meter Replacement	100,000	28,296	71,703	72%
12" & Over Water Meter Replacement	60,000	-	60,000	100%



# KANSAS CITY BOARD OF PUBLIC UTILITIES

## Construction Summary

As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<b>Water Meters</b>	<b>\$428,000</b>	<b>\$45,646</b>	<b>\$382,352</b>	<b>89%</b>
NWTP Water Plant Emergency Generator	400,000	-	399,999	100%
NWTP Misc Projects	25,000	-	24,999	100%
NWTP Raw Water Pump Rehab	500,000	50,370	449,630	90%
Water Prod High Service Improvements	-	(14,923)	14,923	-
Water Prod Raw Water Improvements	300,000	-	300,000	100%
<b>Water Production Projects</b>	<b>\$1,225,000</b>	<b>\$35,447</b>	<b>\$1,189,551</b>	<b>97%</b>
3" - 6" Water Service Replacement	27,000	25,901	1,098	4%
1-1/4" - 2" Water Service Replacement	75,000	4,139	70,860	94%
3/4"-1" Water Service Replacement	550,000	165,047	384,953	70%
8" & Over Water Service Replacement	50,000	5,699	44,301	89%
<b>Water Services</b>	<b>\$702,000</b>	<b>\$200,786</b>	<b>\$501,212</b>	<b>71%</b>
Argentine 7 MG Tank Replace	2,000,000	69,566	1,930,434	97%
Water Pump Station Controls	25,000	-	24,999	100%
Water Storage Improvements	25,000	-	24,999	100%
Water Transmission Improvement	250,000	81,198	168,801	68%
Water Transmission Valve Improve	140,000	-	140,000	100%
UG/CMIP Water Transmission Projects	3,000	-	3,000	100%
WO Trans Main 98th & Parallel	2,000,000	-	2,000,000	100%
WO KDOT 18th Street Bridge 24 Inch Trans Main Replacement	500,000	-	500,000	100%
WO Kansas River Crossing	4,000,000	-	4,000,000	100%
Paint 435 Elevated tank	500,000	-	500,000	100%



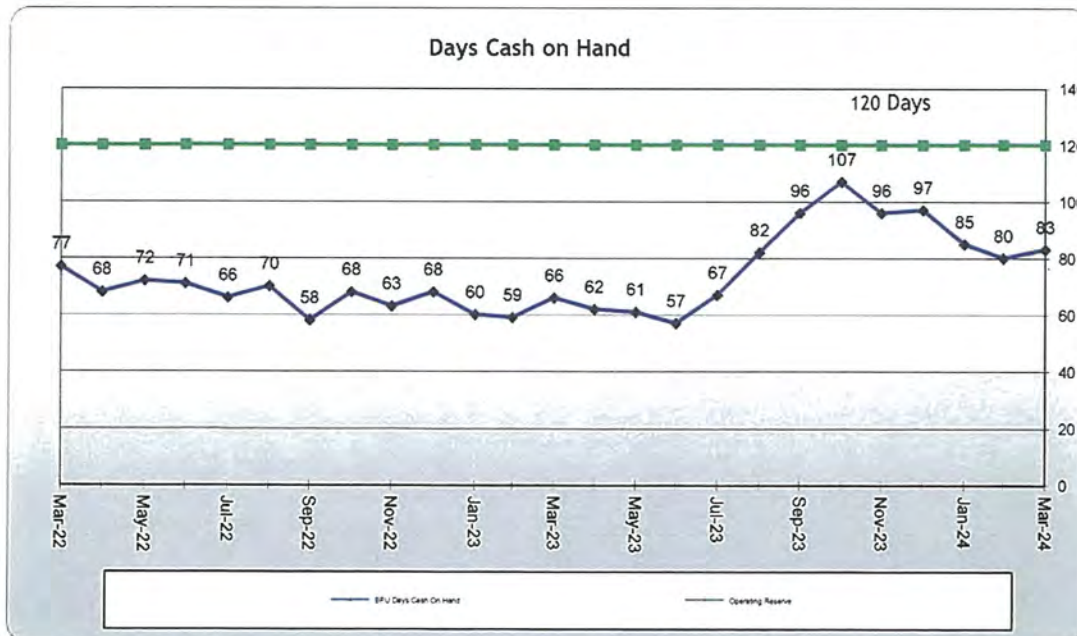
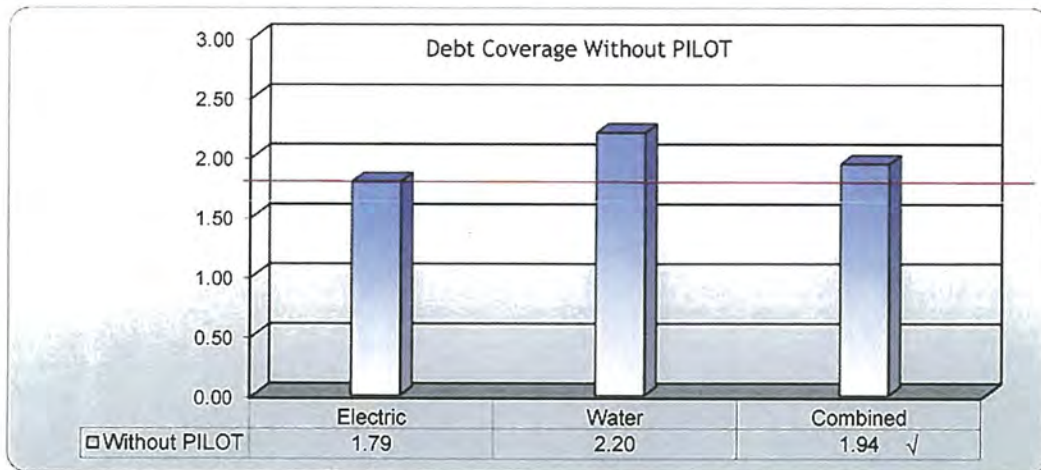
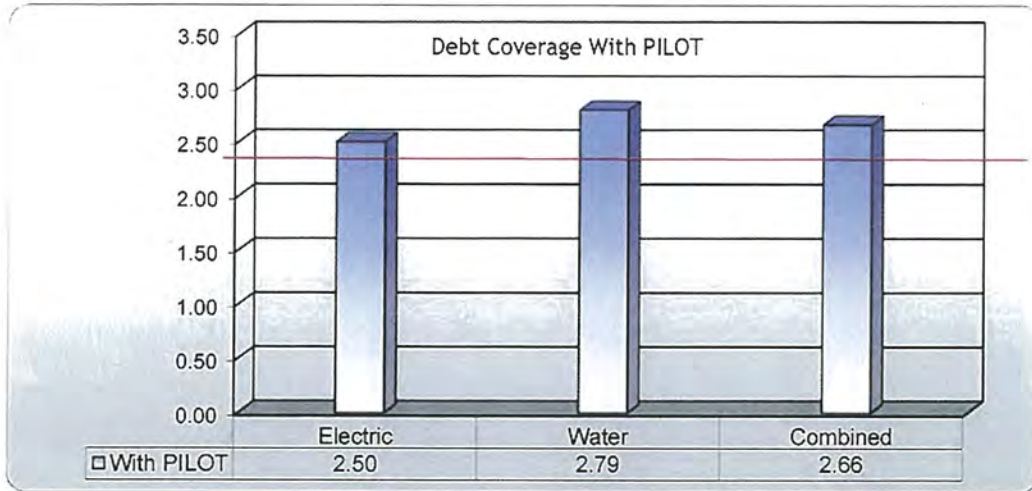


**KANSAS CITY BOARD OF PUBLIC UTILITIES**  
**Construction Summary**  
 As Of Mar-24

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Parallel Pump Station Electrical Improvements	1,500,000	7,932	1,492,067	99%
Transmission Main Inspection	150,000	-	150,000	100%
<b>Water Storage and Transmission</b>	<b>\$11,093,000</b>	<b>\$158,696</b>	<b>\$10,934,300</b>	<b>99%</b>
Civil Engineering Technology	10,000	-	9,999	100%
Water Operations Technology	20,000	-	20,000	100%
Water Production Technology	5,000	-	5,000	100%
<b>Water Technology</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$34,999</b>	<b>100%</b>
<b>All Water Capital Projects</b>	<b>\$26,380,600</b>	<b>\$1,921,841</b>	<b>\$24,458,738</b>	<b>93%</b>
<b>Grand Total</b>	<b>\$67,089,401</b>	<b>\$6,219,426</b>	<b>\$60,869,910</b>	<b>91%</b>

# BPU - Financial Metrics

March 31, 2024



Note: Red Line indicates stated BPU's Financial Guidelines 02-100-007 (2.02/2.05) and targeted metrics in the 2016 Cost of Service Study.

Certificate of Calculation  
Of Net Revenues for the  
Board of Public Utilities  
For The Month Ended  
March 2024

According to the requirements of the Supplemental Indentures, as defined in the Second Amended and Restated Trust Indenture, dated as of June 1, 2014, effective as of December 8, 2016 and any Supplemental Indentures as defined in the Second Amended and Restated Trust Indenture, the Board of Public Utilities is required to calculate the Net Revenues of the Utility System for the twelve month period ending with such calendar quarter.

“Net Revenues” means the Revenues of the Utility System, less Operation and Maintenance Expenses.

	Electric 12 Months Ending <u>March 31, 2024</u>	Water 12 Months Ending <u>March 31, 2024</u>	Combined 12 Months Ending <u>March 31, 2024</u>
Revenues	\$ 317,810,200	56,720,619	374,530,819
Operating and Maintenance Expenses	(205,594,329)	(29,626,440)	(235,220,769)
Net Revenues	<u>\$ 112,215,871</u>	<u>27,094,179</u>	<u>139,310,050</u>
Maximum Annual Debt Service - Total Debt	\$ 44,880,036	9,696,209	52,424,285
Coverage - Electric/2029	2.50	2.79	2.66
Maximum Annual Debt Service - Parity	\$ 44,668,378	5,590,107	47,988,426
Coverage - Electric/2030	2.51	4.85	2.90


  
Lori C. Austin  
CFO/CAO



Exhibit 1

REVENUES

	\$	Electric		Water		Combined	
		12 Months Ending <u>March 31, 2024</u>	12 Months Ending <u>March 31, 2024</u>	12 Months Ending <u>March 31, 2024</u>	12 Months Ending <u>March 31, 2024</u>		
Total Utility Revenues							
Residential Sales		86,502,823	26,191,276			112,694,099	
Commercial Sales		118,099,077	13,010,593			131,109,670	
Industrial Sales		49,133,399	6,357,007			55,490,406	
Schools		11,107,417	665,242			11,772,659	
Other Sales (1)		361,408	613,797			975,205	
Wholesale Sales		12,291,030	1,472,357			13,763,387	
Payment In Lieu Of Taxes		31,975,346	5,797,767			37,773,113	
Interest Income and Other (2)		10,433,033	2,612,580			13,045,613	
Bond Cost of Issuance		-	-			-	
Deferred Revenue - Fuel/PP*		(2,043,764)	-			(2,043,764)	
Less: Construction Fund Earnings		(49,569)	-			(49,569)	
Total Revenues	\$	317,810,200	56,720,619			374,530,819	

\*Revenue deferred for Energy Rate Component (ERC) reconciliation adjustment (FAS 71)

“Revenues” mean all income and revenue derived by the BPU from the management, operation and control of the Utility System or any Project or other part thereof, whether resulting from extensions, enlargements, repairs or betterments to the Utility System or otherwise, and includes all revenues received by the BPU from the Utility System, including rates and charges imposed by the BPU with respect to the Utility System and from the sale and use of services and products of such Utility System, and includes all income derived from the investment of monies in any of the Funds established herein (the Indenture of Trust dated June, 2014) except those monies in the Construction Fund derived from Bond proceeds, but such term shall not include proceeds paid with respect to any loss incurred by the Utility System covered by an appropriate insurance policy and shall not include extraordinary revenues.

Notes: (1) Other sales includes: highway lighting, public authorities, fire protection and other non-operating income

(2) Interest income and other includes: forfeited discounts, connect/disconnect fees, tower/pole attachment rental, ash disposal, interest on investments and other miscellaneous non-operating revenues.

Exhibit 2

OPERATIONS AND MAINTENANCE EXPENSES

	Electric	Water	Combined
	12 Months Ending <u>March 31, 2024</u>	12 Months Ending <u>March 31, 2024</u>	12 Months Ending <u>March 31, 2024</u>
Operating Expenses*	\$ 273,638,335	43,896,509	317,534,844
Less: Depreciation And Amortization	(36,068,660)	(8,472,302)	(44,540,962)
Less: Payment In Lieu of Taxes	(31,975,346)	(5,797,767)	(37,773,113)
Operating & Maintenance Expenses	<u>\$ 205,594,329</u>	<u>29,626,440</u>	<u>235,220,769</u>

\*Excludes interest expense on outstanding Revenue Bonds.

“Operation and Maintenance Expenses” means the funds necessary to maintain and operate the Utility System, including, but not limited to, amounts of money reasonably required to be set aside for such items, the payment of which is not then immediately required, including all money necessary for the payment of the costs of ordinary repairs, renewals and replacements, salaries and wages, employees’ health, hospitalization, pension and retirement expenses, insurance premiums, legal, engineering, accounting and financial advisory fees and expenses and the cost of additional consulting and technical services, taxes (but not including payments in lieu thereof), other governmental charges, fuel costs, the cost of purchased power and transmission service, any current expenses or obligations required to be paid by the BPU by ordinance of the City or by Law, to the extent properly allocable to the Utility System under generally accepted accounting principles, the fees and expenses of any fiduciary, including those of the Trustee hereunder, and any other costs which are considered to be Operating and Maintenance Expenses in accordance with generally accepted accounting principles. Operation and Maintenance Expenses do not include payments in lieu of taxes, depreciation or obsolescence charges or reserves therefor, extraordinary or materially unusual or infrequently occurring expense items, amortization of intangibles, interest charges and charges for the payment of principal or amortization of bonded or other indebtedness of the City or the BPU, costs, or charges made therefor for capital additions, replacements, betterments, extensions or improvements to, or retirements from, the sale, abandonment, reclassification, revaluation or other disposition of any properties of the Utility System, and such property items, including taxes and fuel, which are capitalized by the BPU.

# KANSAS CITY BOARD OF PUBLIC UTILITIES

## CASH AND INVESTMENTS

	March 31, 2024 Electric	March 31, 2024 Water	March 31, 2024 Combined
Beginning Cash and Investments As of 01/01/24	\$ 62,556,384	\$ 23,999,611	\$ 86,555,995
Cash Receipts Year to Date	115,974,493	13,255,815	129,230,307
Cash Payments Year to Date	(119,789,470)	(12,051,778)	(131,841,247)
Cash and Investments as of 3/31/24	\$ 58,741,407	\$ 25,203,648	\$ 83,945,055
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,176,368	\$ 1,400,290	\$ 7,576,658
Self Insurance Reserve - Public Liability	800,000	200,000	1,000,000
Self Insurance Reserve - Workers' Comp	880,000	220,000	1,100,000
ERC Reserve	3,000,000		3,000,000
Debt Service Fund	19,409,943	\$ 3,336,434	22,746,377
Debt Reduction Fund	-	6,290,000	6,290,000
Rate Stabilization Fund	9,156,273	-	9,156,273
Improvement and Emergency Fund	1,350,000	150,000	1,500,000
Ongoing Construction Reserve for 2024	4,762,500	677,000	5,439,500
System Development	-	12,355,368	12,355,368
Remaining Operating Reserve Requirement	31,873,115	1,911,258	33,784,373
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	\$ 77,758,199	\$ 26,690,350	\$ 104,448,549
Unrestricted Cash and Investments	\$ (19,016,792)	\$ (1,486,702)	\$ (20,503,494)

\* The unrestricted cash balance represents the amount needed to fully fund the reserve funds as established in the BPU Financial Guideline Policy 02-100-007





# WATER PROJECTS UPDATE

May 1, 2024

# Water Projects

- UG Street & Public Works / KDOT Projects
- Developer Projects
- KDHE Loan Projects
- EPA Grant Project
- FEMA Grant Project







# Unified Government Street /KDOT and Development Projects

- Leavenworth & Hutton Road Main Replacement: *Construction Underway*
- 98<sup>th</sup> St, Riverview to Kansas Ave Main Replacement: *Construction Underway*
- 18<sup>th</sup> Street Bridge: *Design Underway; Bridge Replacement 2025 /2026*
- Margaritaville: *Complete with Water Main in Service*
- American Royal: *Construction June - July 2024*
- Highland Ridge @ 4<sup>th</sup> and Edwardsville Drive: *Construction June - July 2024*
- I-435 Logistics Marvin Windows: *Construction July - August 2024*
- UG CSI Buildings @ 50<sup>th</sup> and Armstrong: *Construction Underway*





# Typical Main Install using PVC Pipe





# Riverview Ave, west of 110<sup>th</sup> ST



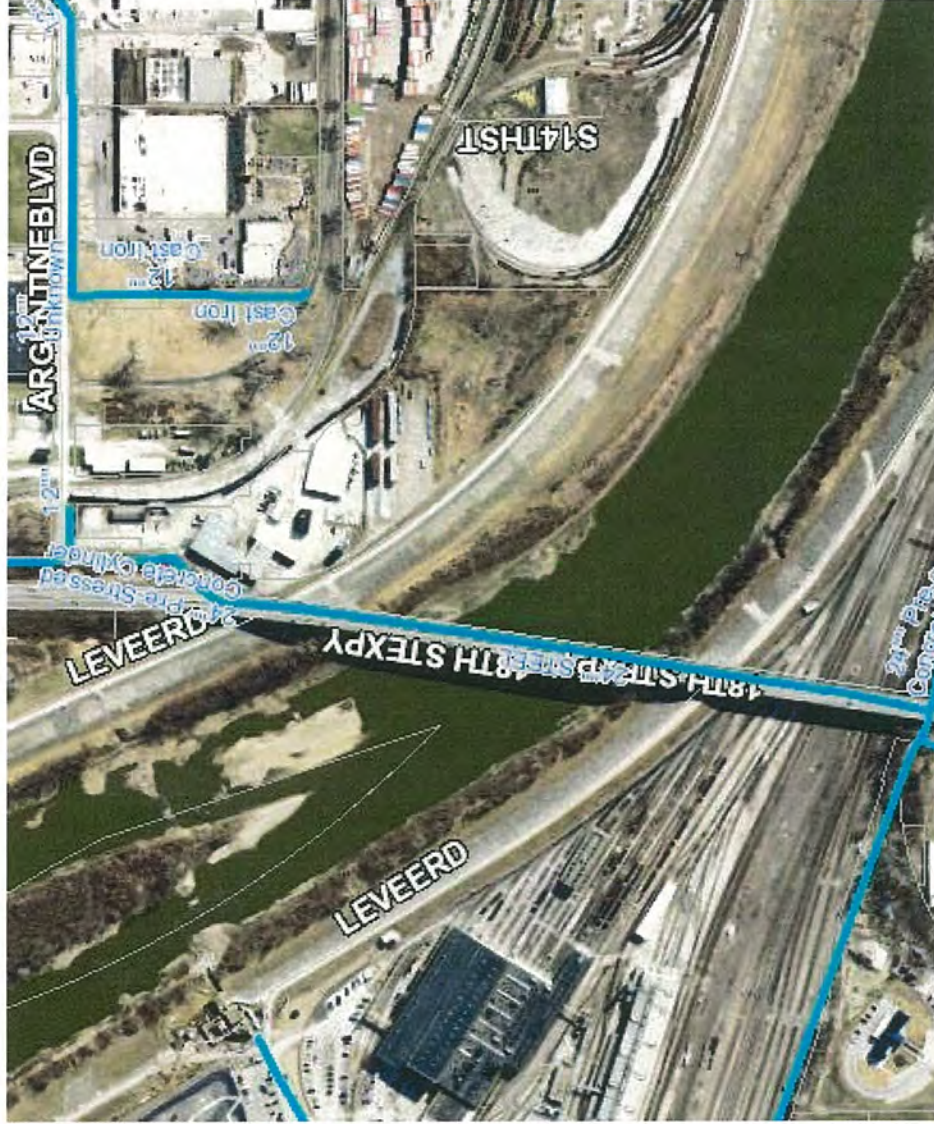


# 98th Street Riverview to Kansas Ave





# 18th St Bridge Replacement





# 12<sup>th</sup> Street River Crossing

- Design and Specification: Complete by Burns & McDonnell
- Bid Date: May 2, 2024
- Construction Phase: July 2024 - Feb 2025
- Estimated Construction & Engineering Cost - \$ 6,000,000 (KDHE Loan)

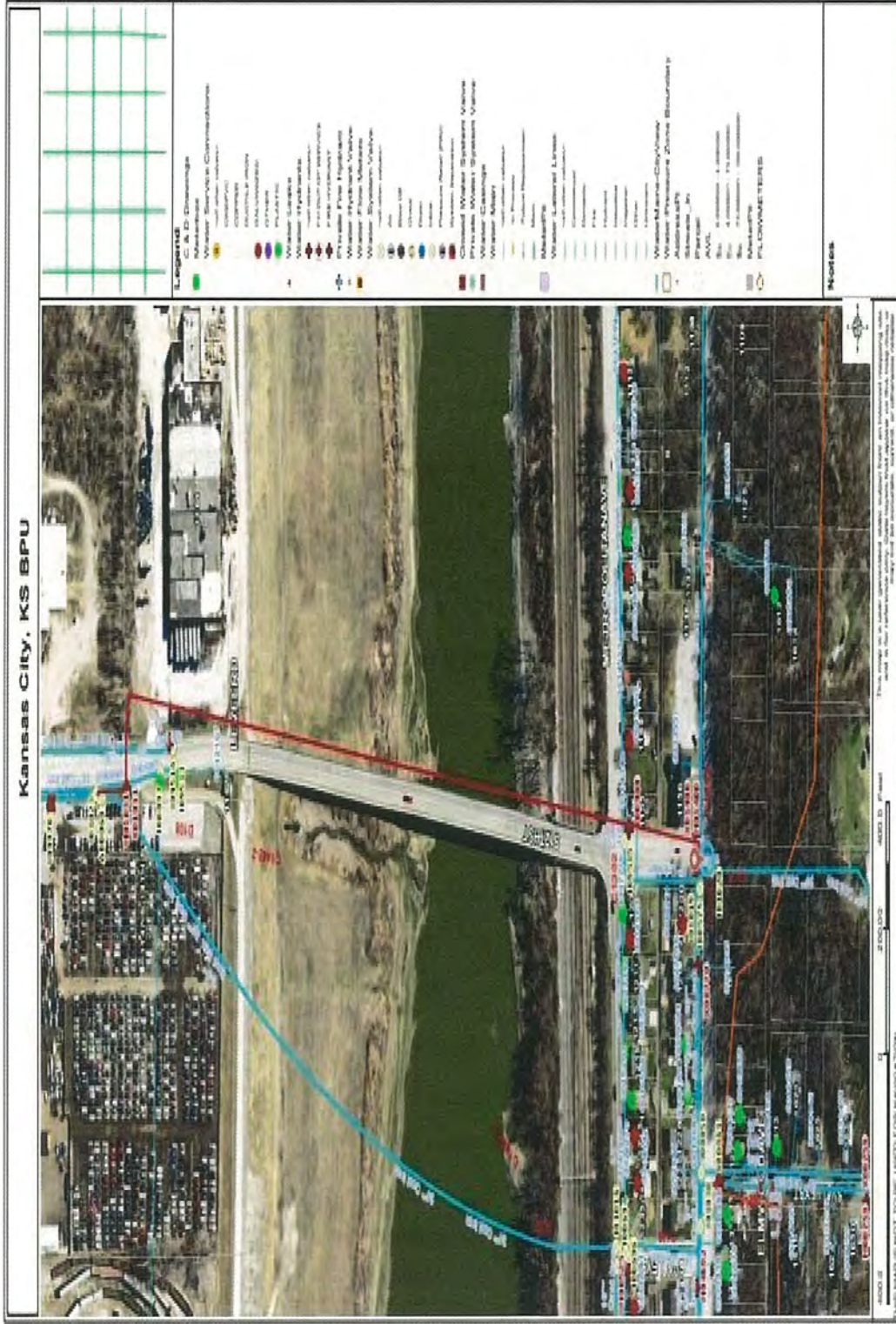
# 12th Street River Crossing

- 12th St. River Crossing exposed due to River Channel Degradation
- Completed Stabilization on Existing Main: May 2021
- Alignment Study Completion: October 2021
- Design New Main Crossing: Nov 2021 - May 2024
- 30 inch HDPE by Horizontal Directional Drill





# Alignment of 30-Inch HDPE Main





# Argentine 7 MG Reservoir

- Design and Specification: Black & Veatch
- Construction: Underway & Estimated Completion Nov 2024
- Estimated Construction & Engineering Cost: \$ 15,800,000  
(KDHE Loan )



# Argentine Reservoirs 14<sup>th</sup> and Lawrence (prior to 7 MG Construction)





# Argentine 7 MG Reservoir





# Argentine 7 MG Reservoir





# Argentine 7 MG Reservoir



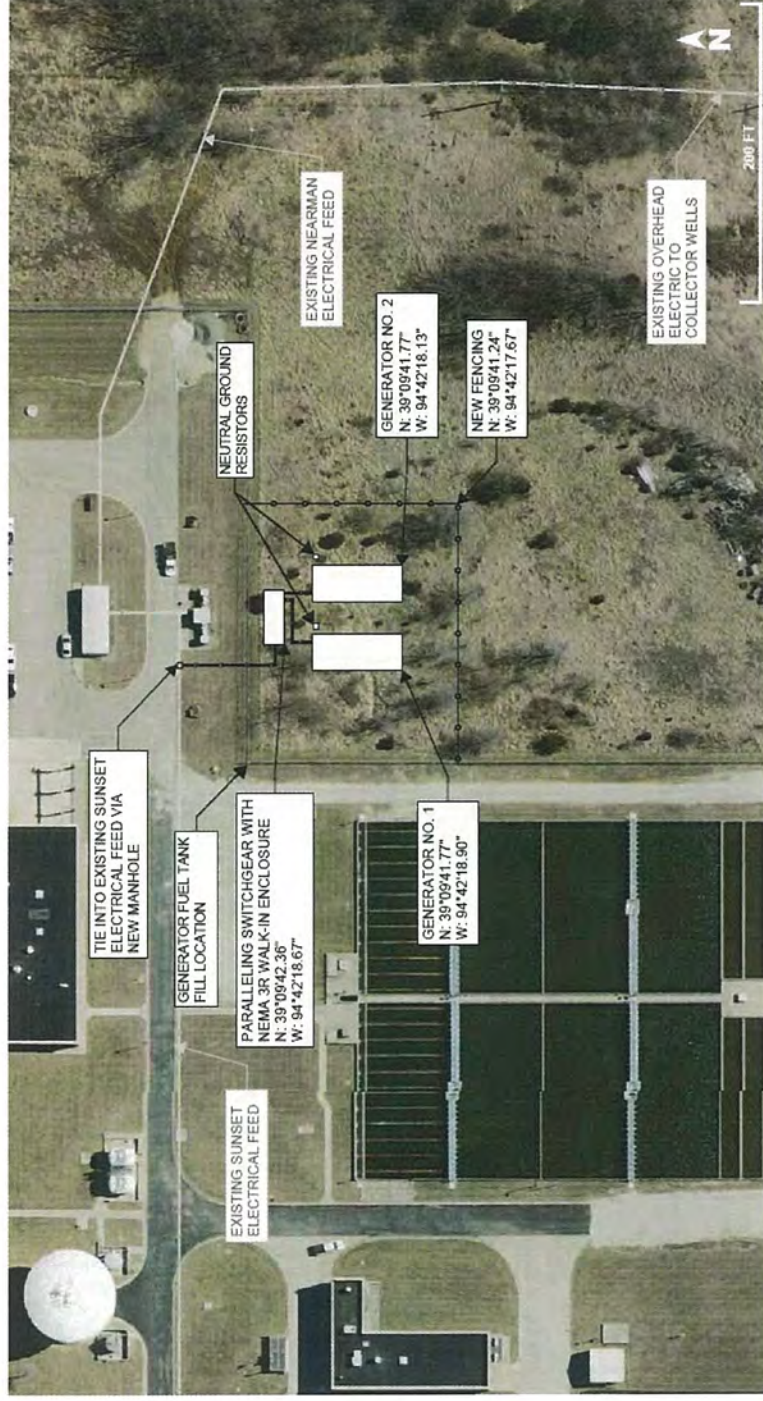


# NWTP Switchgear and Generator

- Design and Specification: Black & Veatch
- Generator & Switchgear Equipment Award: April 10, 2024
- Construction Plans & Specification: Underway
- Delivery of Generator : 98 weeks / May 2026
- Construction: Mar 2026 - Sept 2026
- Estimated Construction & Engineering Cost: \$ 7,400,000  
( \$3.7 M FEMA Grant & 3.7 M KDHE Loan )



# NWTP Switchgear and Generator





# Aged Water Main Replacement

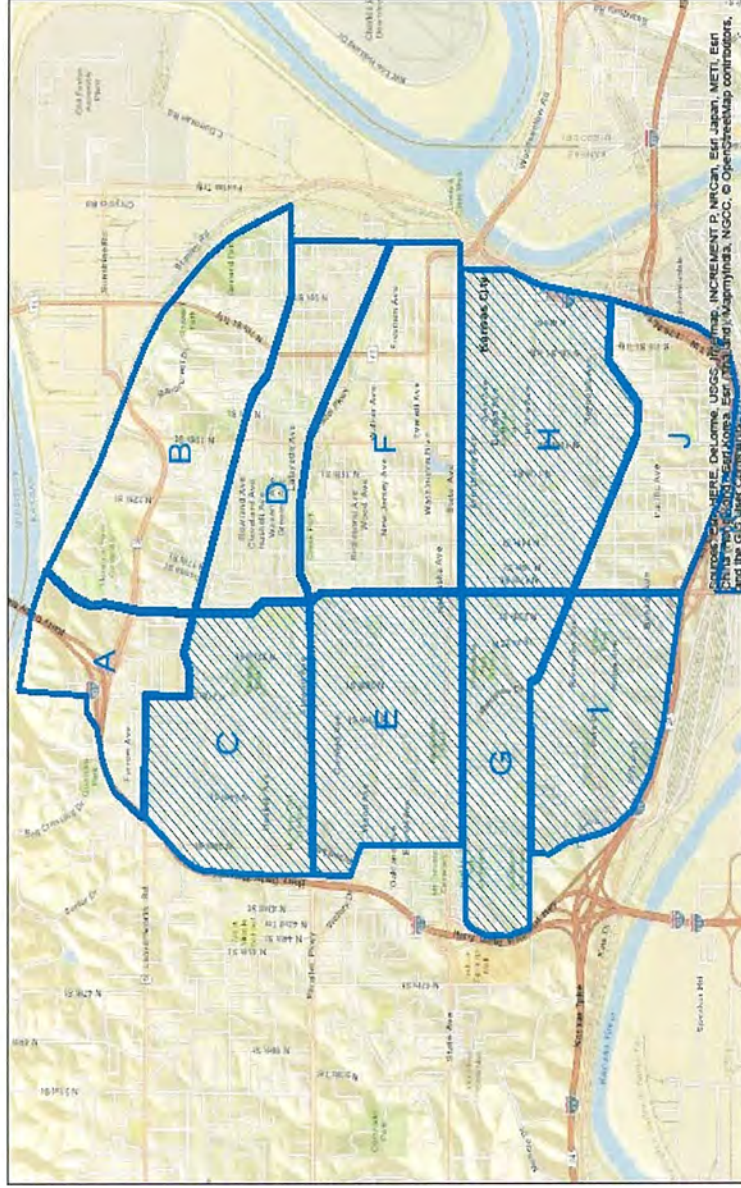
- Design: Complete by BPU Engineering
- Bid Date: May 29, 2024
- Construction: July 2024 - Dec 2026
- Project Cost: \$10,000,000 (EPA Grant)



- Area East of I- 635
- Divided into 18 areas along major streets to manage workload
- Prioritized on the basis of historical number of leaks per mile
- Concentrated on Mains with Leak per mile per year > 2.0



# Area Map North of I-70

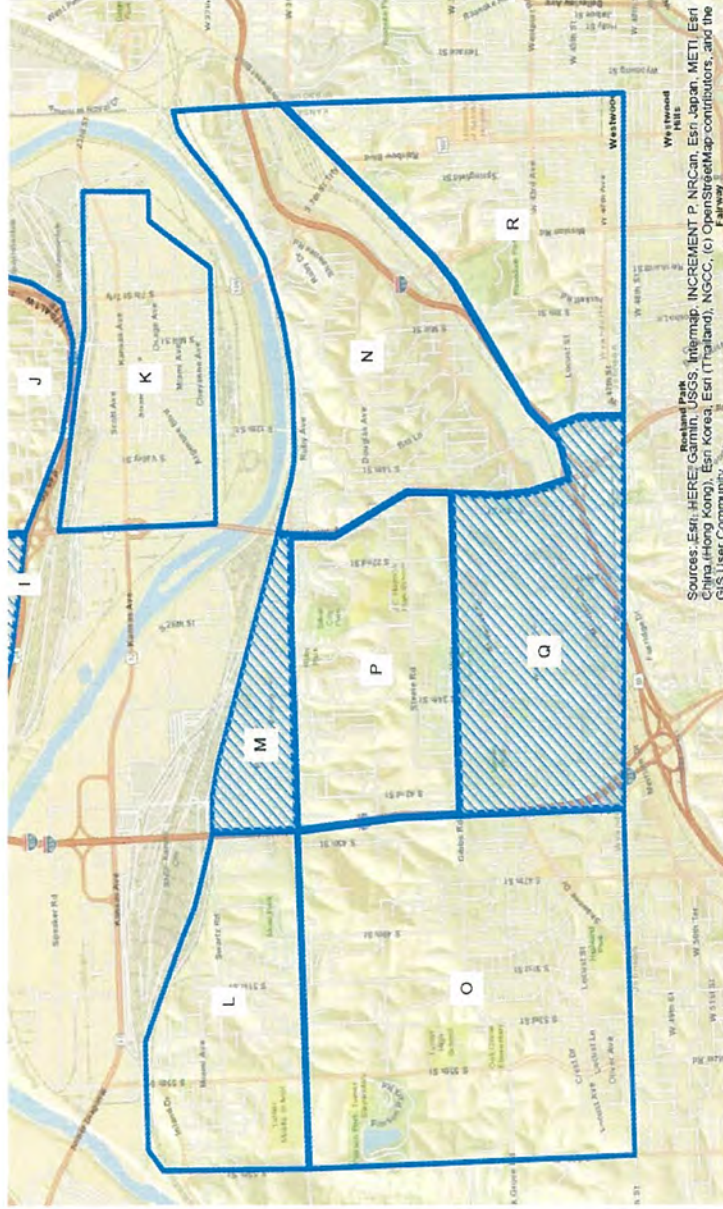



 COMPLETED AREAS





# Area Map South of I-70

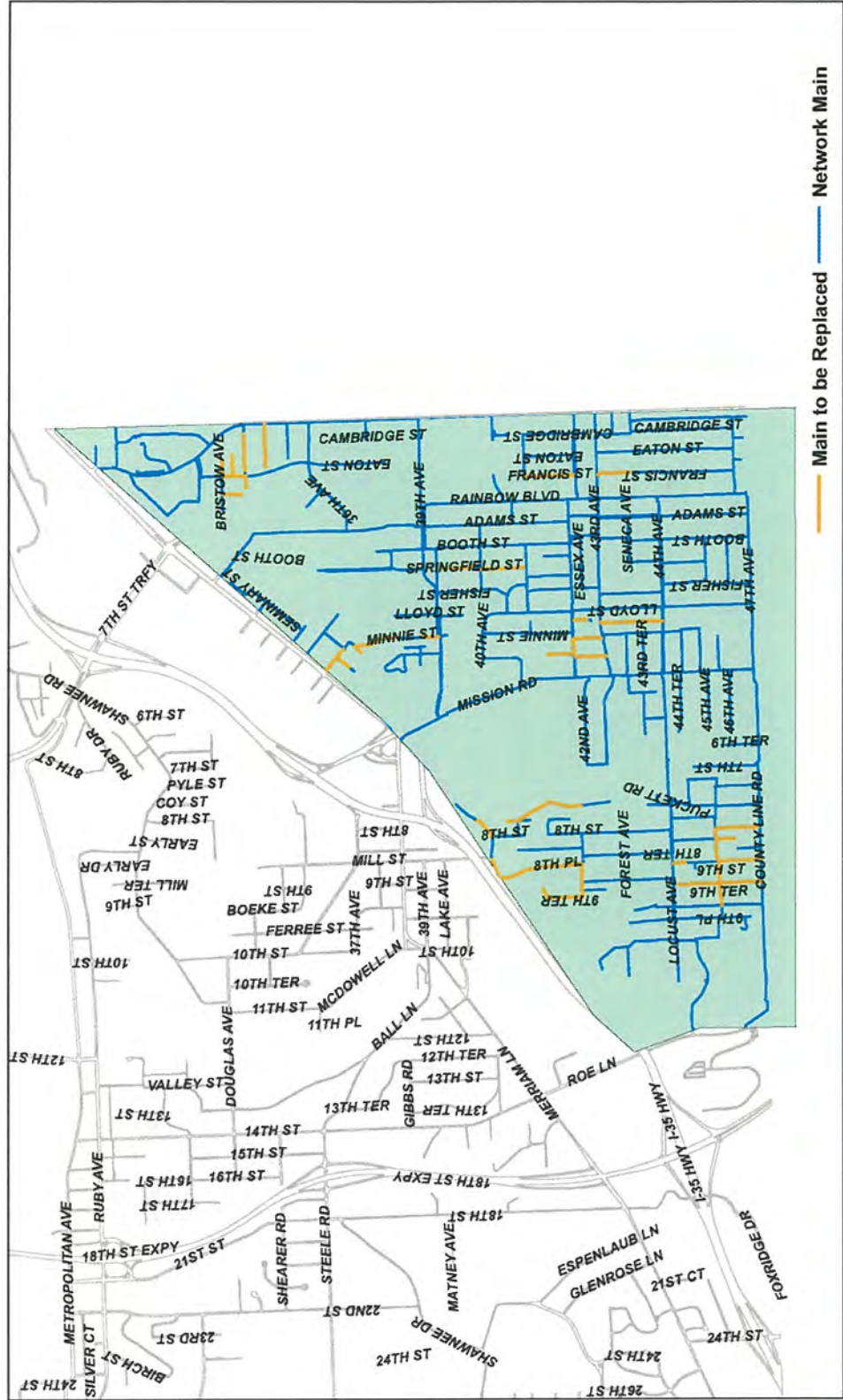


**Legend**  
 PHASE I PARTIAL COMPLETION





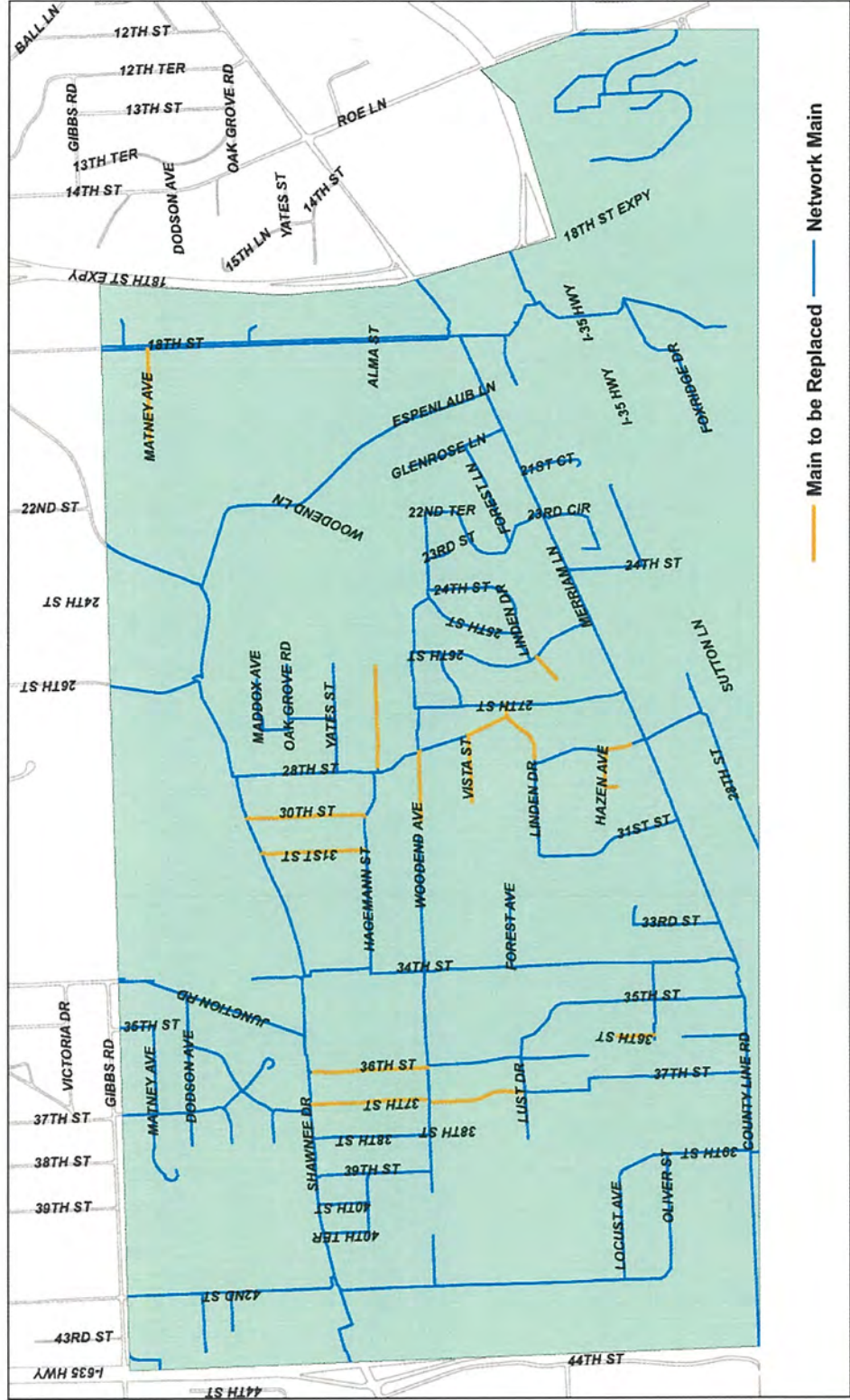
# AREA R





 Main to be Replaced
  Network Main



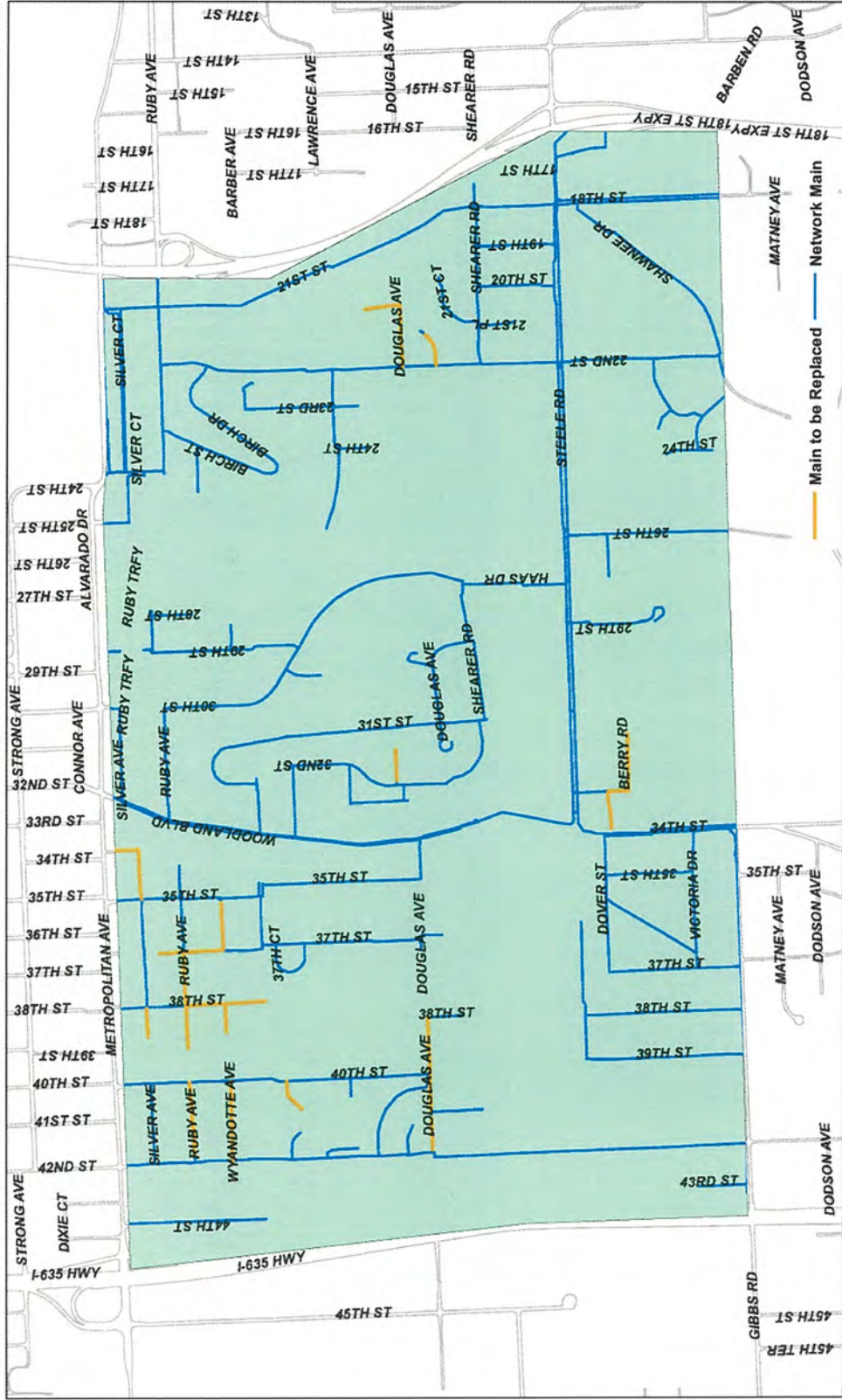
# AREA Q



 Main to be Replaced
  Network Main

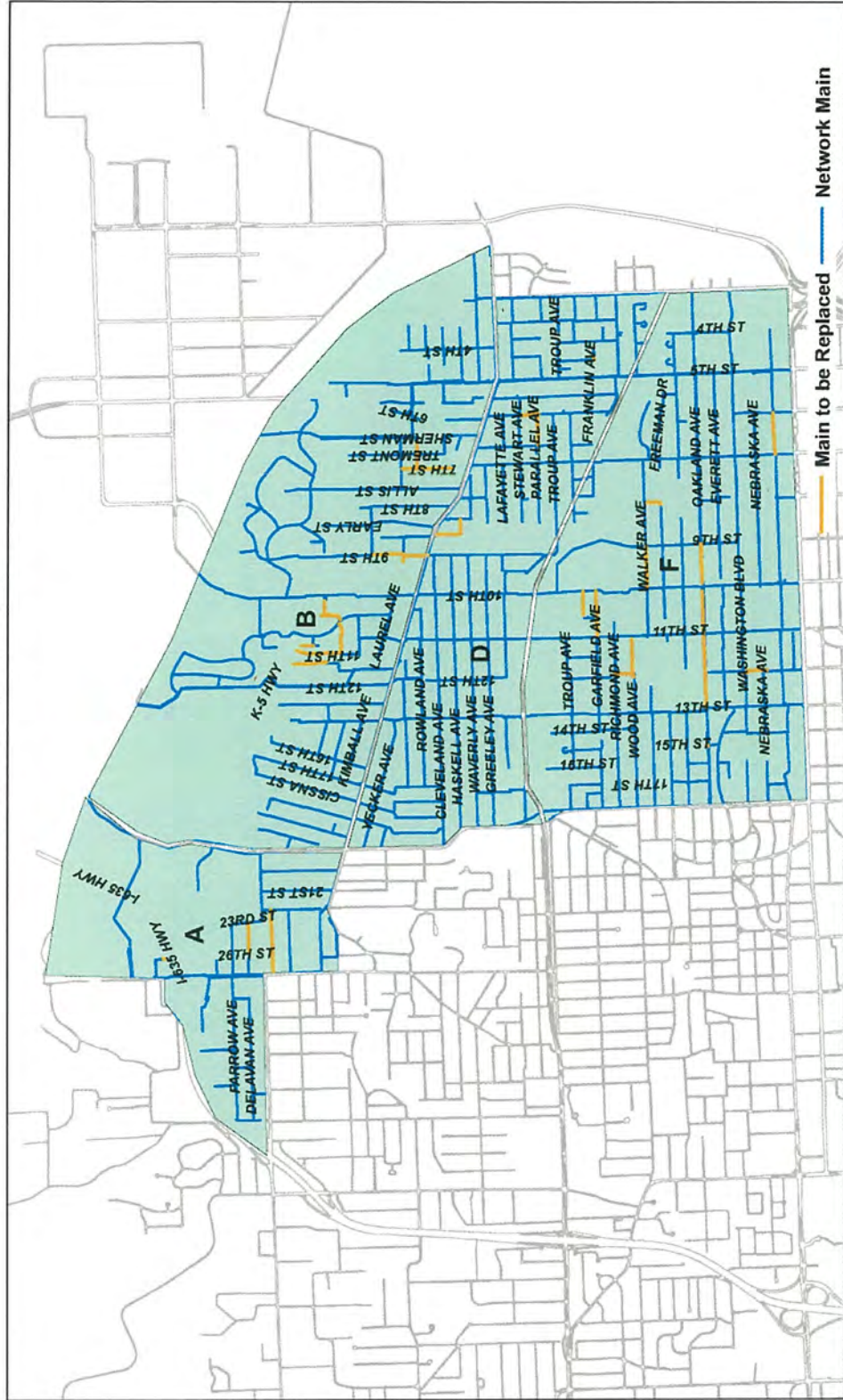


# AREA P





# AREAS A, B, D, & F





# Parallel Pump Station Electrical

- Design and Specification: Burns and McDonnell
- Equipment Procurement: Bid Complete , Delivery - April 2025
- Construction: June 2025 - February 2026
- Estimated Construction & Engineering Cost - \$ 2,000,0000  
(KDHE Loan )





# Parallel Pump Station 55<sup>th</sup> & Parallel





# Parallel Pump Station Existing Switchgear





# General Maintenance Projects

- I-435 Elevated Tank Painting Project: Sept - Oct 2024
- Master Plan: Underway with projected completion July 2024
- Transmission Main Valve Improvements: Underway





# Transmission Main Improvements





# Transmission Main Improvements





# Questions

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# Thank You



