

BOARD INFORMATION PACKET



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

Regular Meeting of

May 3, 2023



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Board of Public Utilities
Kansas City, Kansas

BOARD AGENDA

Regular Session
May 3, 2023 – 6:00 P.M.

- I. Call to Order
- II. Roll Call
 - _____ Tom Groneman, District 2
 - _____ David Haley, At Large, Position 2
 - _____ Robert L. Milan, Sr., District 1
 - _____ Rose Mulvany Henry, At Large, Position 3
 - _____ Jeff Bryant, District 3
 - _____ Mary L. Gonzales, At Large, Position 1
- III. Approval of Agenda
- IV. Approval of the Minutes of the Regular Session of April 19, 2023
- V. Public Comments
- VI. General Manager / Staff Reports
 - i. March 2023 Financials
 - ii. Fleet Maintenance Update
 - iii. Miscellaneous Comments
- VII. Board Comments
- VIII. Adjourn

REGULAR SESSION –WEDNESDAY, APRIL 19, 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 Regular Session on Wednesday, April 19, 2023 at 6:00 P.M. The following Board Members were present: Thomas Groneman, Vice President; Robert L. Milan, Secretary; Jeff Bryant, and Mary Gonzales. David Haley attended via Zoom. Rose Mulvany Henry, President, was absent.

Also present: William Johnson, General Manager; Angela Lawson, Deputy Chief Counsel; Lori Austin, Chief Financial Officer/Chief Administrative Officer; Jeremy Ash, Chief Operating Officer; Johnetta Hinson, Executive Director Customer Service; Steve Green, Executive Director Water Operations; Maurice Moss, Executive Director Corporate Compliance; Darrin McNew, Acting Executive Director Electric Operations; Jerin Purtee, Executive Director Electric Supply; Glen Brendel, Executive Director Electric Production; Jerry Sullivan, Chief Information Officer; David Mehlhaff, Chief Communications Officer; Dustin Miller, Director of Applications; Gabriela Freeman, Supervisor Customer Services; Mark Masloski, Meter Data Management System Analyst; 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.

Mr. Groneman called the Board meeting to order at 6:00 P.M. 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 public comment section, those attending in person, wishing to speak, should use the sign-up sheet at the entry and provide their name and address. Public comments were limited to five 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 public comment section. 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. 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, except for Ms. Mulvany Henry. Mr. Haley joined the meeting via Zoom at 6:32 P.M.

Item #3 – Approval of Agenda

A motion was made to approve the Agenda by Ms. Gonzales, seconded by Mr. Bryant, and unanimously carried.

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Item #4 – Approval of Work Session Minutes of April 5, 2023

A motion was made to approve the minutes of the Work Session of April 5, 2023, by Mr. Milan, seconded by Mr. Bryant, and unanimously carried.

Item #5 – Approval of Regular Session Minutes of April 5, 2023

A motion was made to approve the minutes of the Regular Session of April 5, 2023, by Mr. Bryant, seconded by Ms. Gonzales, and unanimously carried.

Item #6 – Public Comments

Mr. David Smith, 400 Troup, expressed his appreciation for the Mr. Johnson and the Board for the work they are doing towards helping people understand their bills and for making changes for the good.

Ms. Evelyn Hill, 640 Washington Blvd., thanked Mr. Johnson and his team for organizing the gathering of social service agencies. She also thanked Ms. Mulvany Henry for working towards reducing the PILOT. She was appearing on behalf of the Justice and Equity Coalition of Wyandotte County to give information on deposit and connection fees BPU has in place in comparison to other area utilities.

Mr. Ty Gorman, 2843 Parkwood Blvd., expressed his thoughts on lowering costs for low income residential customers, and gave his opinion regarding the removal of fees, residential rates, as well as the upcoming rate hearing, and shut-offs of electricity or water for non-payment.

Ms. Lisa Walker Yeager, Parkwood neighborhood, KCK, expressed her thoughts on how many times someone should be eligible for assistance and explained the hardship for those on a fixed income and also those on disability.

Brook Williams, 10th Street, inquired on how a resident is disconnected and reconnected and the fees incurred in doing so.

Mr. Johnson explained the disconnect/reconnect process.

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Ms. Louise Lynch, KCK resident, expressed her thoughts on utility bills and shut-offs, on how much assistance someone should be able to receive, and handicapped parking. She also asked that the Board expand the eligible medical devices list.

Ms. Evelyn Hawthorne, 2056 Tremont, expressed her thoughts on shut-offs, solar energy, taxes, and the need to reduce charges.

Mr. Rodney Easterwood, Parkwood area, expressed his thoughts on the need to lower the BPU bill.

Ms. Fannie Hill, 4310 Parallel Parkway, expressed her thoughts on the community.

Ms. Susan Stevens, 4018 Silver Avenue, inquired about the use of contractors for utility services.

Mr. Johnson, explained the use of contract services for certain jobs such as capital construction jobs and briefly on the selection process. He also spoke on the use of solar.

Mr. Haley expressed his appreciation for the points that were made during the Public Comment section.

Item #7– General Manager / Staff Reports

- i. *Customer Service Quarterly Update:* Ms. Gabriela Freeman, Supervisor Customer Services, reviewed objectives and statistics in the Customer Service department with the Board. Included in the discussion were topics regarding the trends in calls seen since COVID. She also went over what was entailed to be a Customer Service representative and reviewed the number of calls and various requests the department received. (See attached PowerPoint.)

Ms. Freeman responded to questions from the Board.

- ii. *Miscellaneous Comments:* Mr. Johnson spoke about Senator Moran’s visit, securing of federal funds to assist with water infrastructure projects. He also spoke about his participation in Career Day at McKinley Elementary School.

REGULAR SESSION –WEDNESDAY, APRIL 19, 2023

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Item #8 – Board Comments

Mr. Groneman thanked everyone that came and spoke. He talked about the increase in the cost of everything from eggs and milk to the increase in cost for equipment and supplies needed to run the utility. He also talked about the Public Comment section of the Agenda.

Mr. Haley thanked Ms. Freeman for the presentation on Customer Service. He also spoke about the Public Comment section of the Agenda and the also the need to look at the policies of the utility to possibly help find solutions.

Mr. Milan thanked the visitors that came this evening. He also expressed his thoughts on Ms. Hill’s comparison of utilities and fees. He spoke about the differences in population rates in the other area cities compared to Kansas City, KS. He also spoke about what it takes to keep the power on and the system in place to provide good drinking water. He commented on the importance of community.

Mr. Bryant thanked those who came. He commented about the effort it took to learn about the broad amount of work that went into each department throughout the utility, and the costs that were incurred. He also explained that surplus often meant that maintenance had been put off for some reason but those dollars still remained earmarked for that project. He also said the Community Engagement Committee meeting had been rescheduled for May 3rd.

Ms. Gonzales thanked everyone that had come out. She talked about the importance of putting the costs of running the utility in perspective. She wanted those who attended to know that the Board heard them.

Item #9 – Executive Session

Ms. Angela Lawson, Deputy Chief Counsel proposed a motion for adoption as followed:

“I move that after taking a five minute break the Board go into Executive Session for 30 minutes in the Board room to discuss confidential matters related to an update on labor negotiations pursuant to the employer-employee negotiations exception to the Kansas Open Meetings Act; and that the General Manager, William Johnson, Chief Financial Officer/Chief Administrative Officer, Lori Austin, Deputy Chief Counsel Angela Lawson, Director of Human Resources, Dennis Dumovich, HR Manager, Ashley Culp, Chief Operating Officer, Jeremy Ash, and outside counsel Ryan Denk and Spencer Low be present to participate in the discussion, all

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others to be dismissed from the room and electronic and telephonic transmissions to cease, and that we reconvene in open session returning to both electronic and telephonic broadcasting at 8:20 P.M.”

A motion to take a ten-minute break, go into Executive Session and reconvene at 8:25 P.M. was made by Mr. Bryant, seconded by Mr. Milan. Roll call was taken:

Mr. Groneman – yes

Mr. Haley – no

Mr. Milan – yes

Mr. Bryant - yes

Ms. Gonzales – yes

The motion carried.

At 8:25 P.M. the meeting returned to Open Session.

Ms. Angela Lawson, Deputy Chief Counsel proposed a second motion for adoption as followed:

“I move that the Board go into Executive Session for 30 minutes in the Board room to discuss confidential matters related to an update on labor negotiations pursuant to the employer-employee negotiations exception to the Kansas Open Meetings Act; and that the General Manager, William Johnson, Chief Financial Officer/Chief Administrative Officer, Lori Austin, Deputy Chief Counsel Angela Lawson, Director of Human Resources, Dennis Dumovich, HR Manager, Ashley Culp, Chief Operating Officer, Jeremy Ash, and outside counsel Ryan Denk and Spencer Low be present to participate in the discussion, all others to be dismissed from the room and electronic and telephonic transmissions to cease, and that we reconvene in open session returning to both electronic and telephonic broadcasting at 8:55 P.M.”

A motion to go into Executive Session and reconvene at 8:55 P.M. was made by Mr. Bryant, seconded by Ms. Gonzales.

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Roll call was taken:

Mr. Groneman – yes

Mr. Haley – no

Mr. Milan – yes

Mr. Bryant - yes

Ms. Gonzales – yes

The motion carried.

Mr. Haley called for a point of order, stating that technology existed to include those who were joining by the Board electronically to not disclose the privacy that should be required for Executive Session to members of the public or those not authorized. He wanted to make that point because himself and others who were joining electronically were excluded from vital discussions regarding the matters of the utility and they need not be, they had the technology.

The Board then closed the session. At 8:55 P.M. the meeting returned to Open Session.

Item #10 – Adjourn

At 8:56 P.M. a motion to adjourn was made by Mr. Bryant, seconded by Ms. Gonzales and unanimously carried.

ATTEST:

Secretary

APPROVED:

President

Customer Service Overview

April 19, 2023



Customer Service Objectives

Our overall goal is to provide an excellent customer service experience and consistently strive to improve the quality of life in our community while promoting safe, reliable and sustainable utilities.

- Establishing, Transferring & Ending Services
- Answering Questions (Billing, Programs, Outages, etc.)
- Disconnect & Reconnect Services Accordingly

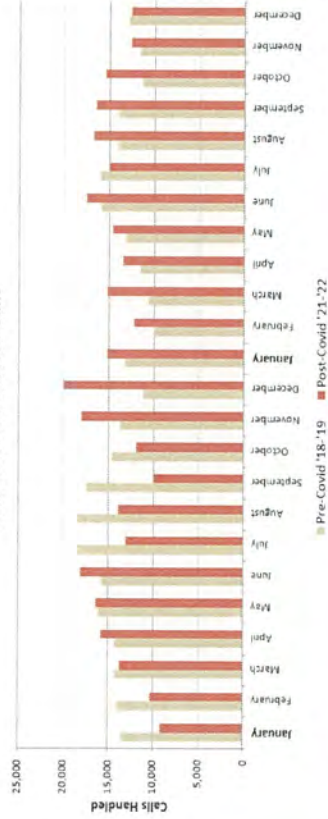


Customer Service Call Center

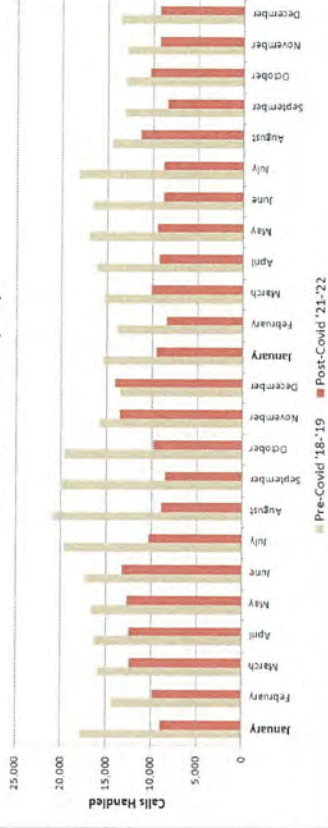
Call Variance since COVID (2020)

- Fewer calls to BPU since COVID
- Higher percent of calls are now being handled within Self-Service IVR
- More options available for customers thru Customer Self-Service web portal

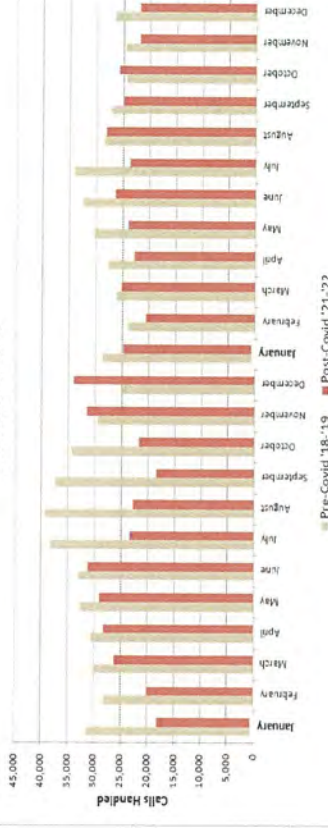
Total IVR Self-Service Calls



Total Calls Handled by Reps



Total Calls to BPU



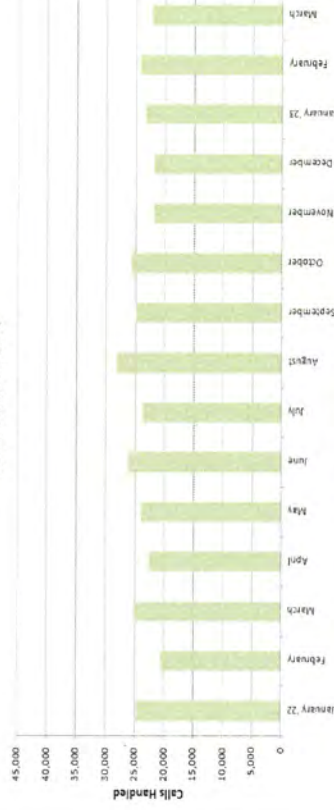


Customer Service Call Center

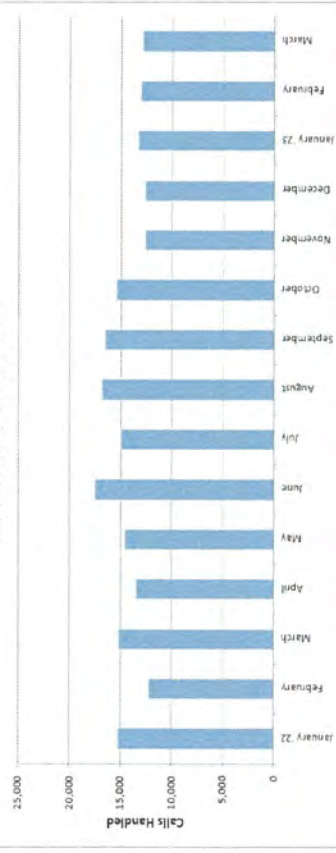
Call Trends over past 15 months

- On average 20K-25K calls come in monthly; More than half resolved in IVR self-service
- Oct 2022 text messaging rolled out
- Calls handled by reps has held fairly consistent (~10,000/mo)

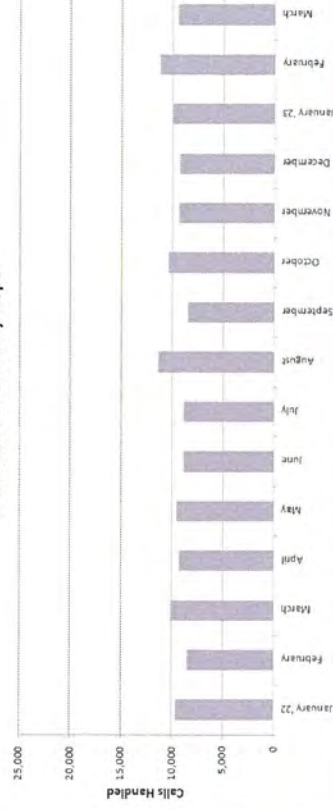
Total Calls to BPU



Total IVR Self-Service Calls



Total Calls Handled by Reps

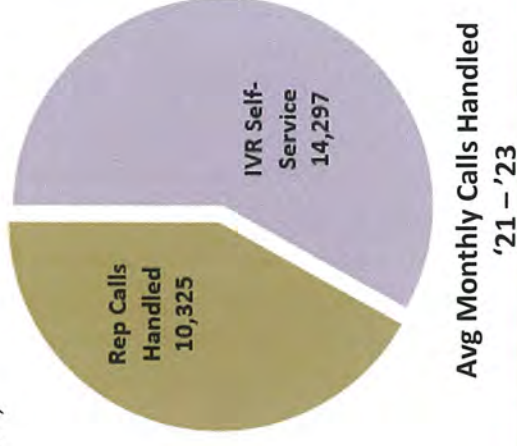
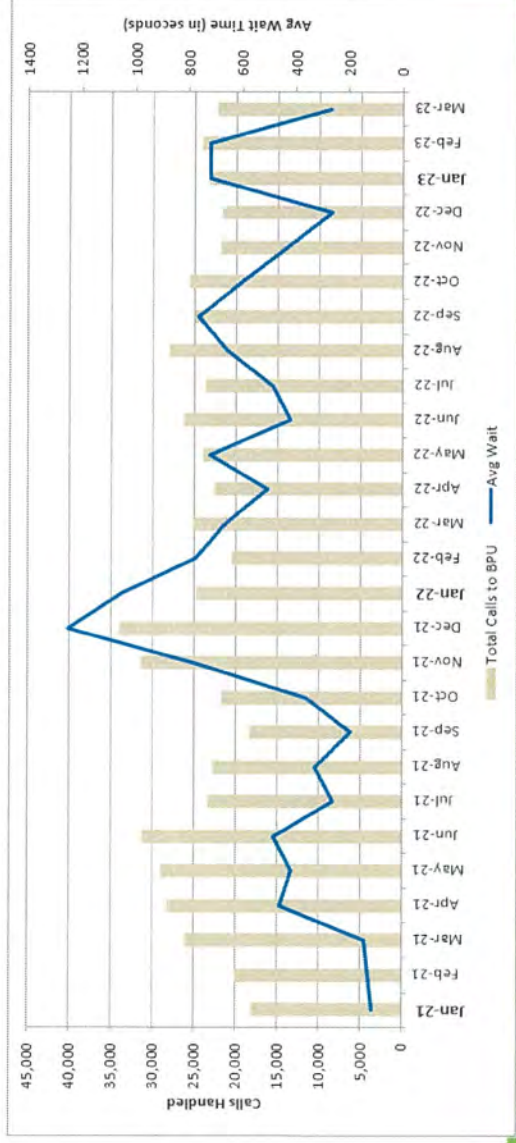




Customer Service Call Center

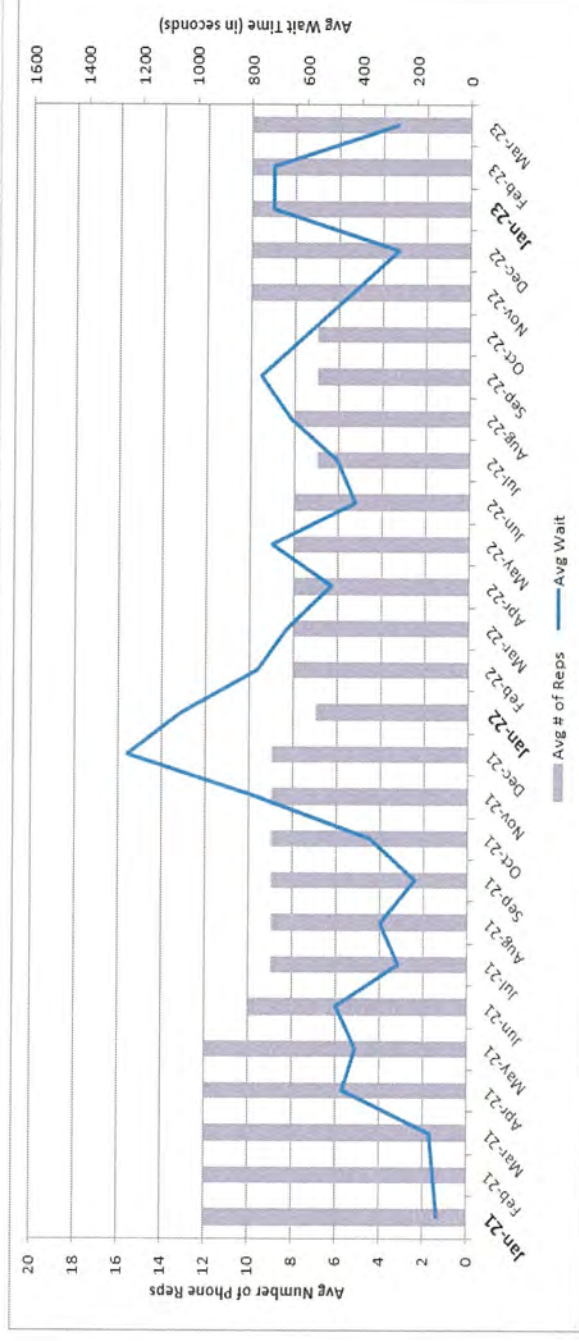
Calls to BPU (starting 2021)

- Approximately 20K-25K calls are handled monthly
- A higher percentage of all calls are handled within our IVR
- Average Wait Time is 8:37 (7:46 not including Dec'21/Jan'22 peak)



Avg Monthly Calls Handled
'21 - '23

Customer Service Call Center



Average Number of Phone Reps

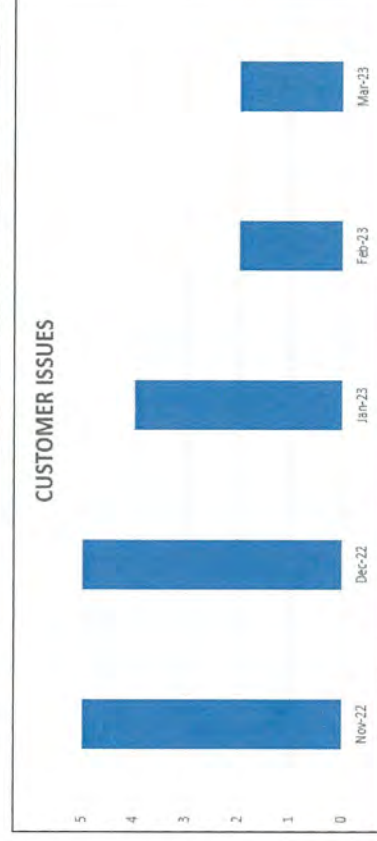
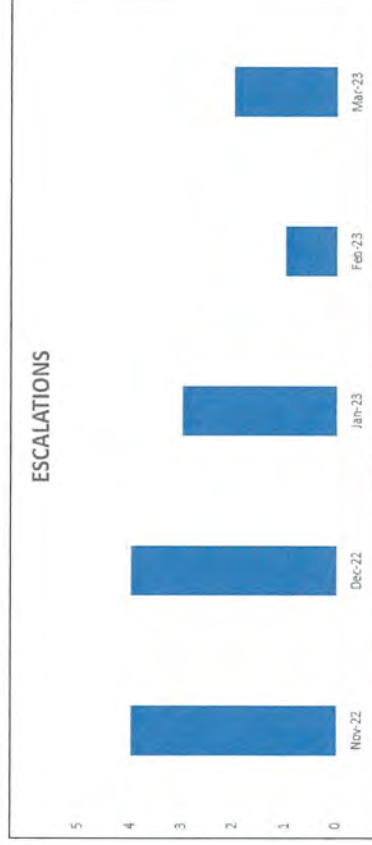
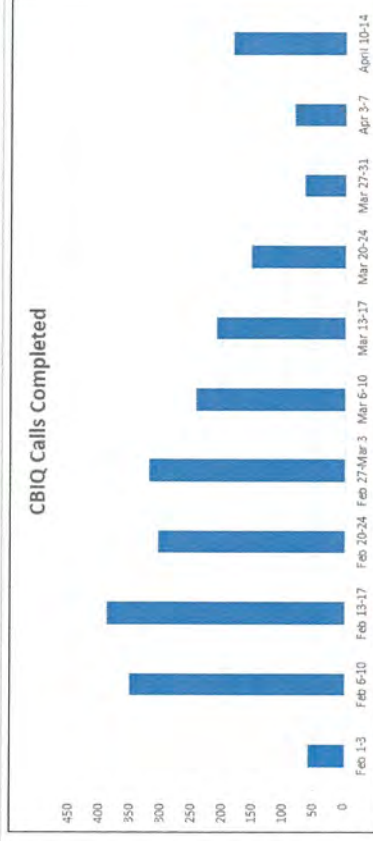
- Number Phone Reps was down 33% from mid 2021 until late 2022
- Have hired & trained 4 reps in past 6+ months



Customer Service Call Center

CBIQ, Escalation, Customer Issues

- CBIQ resumed February 1
- Late in 2022 we started tracking Escalations and Customer Issues
- Tracking these items will help with policy and process reviews as well as training

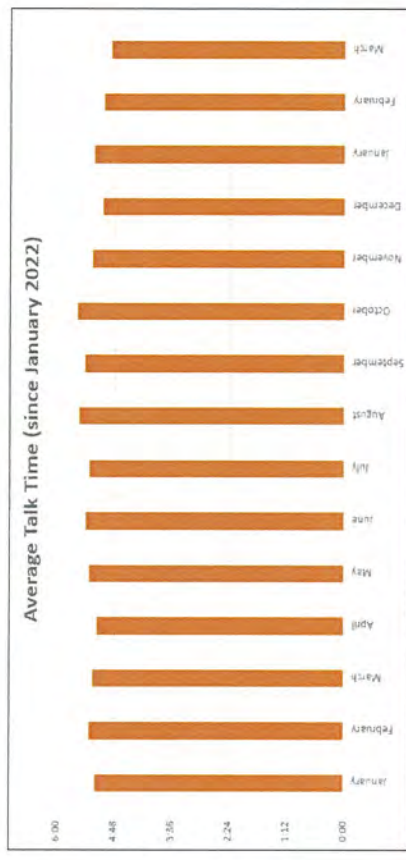
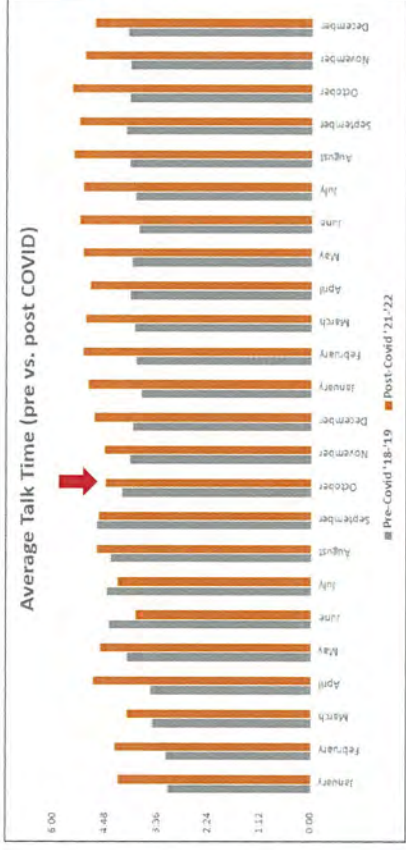




Customer Service Call Center

Average Talk Time

- New programs offered to customers
- New bill print rolled out October 2021
- Payment options for customers: Agency, Arrangements, FlexPay





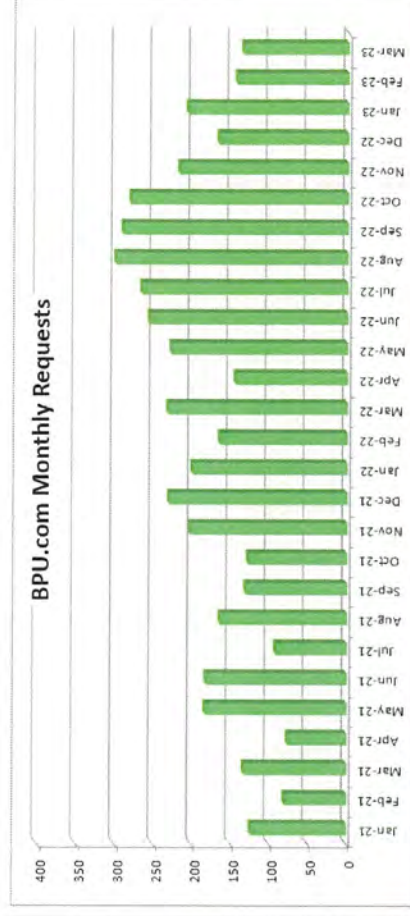
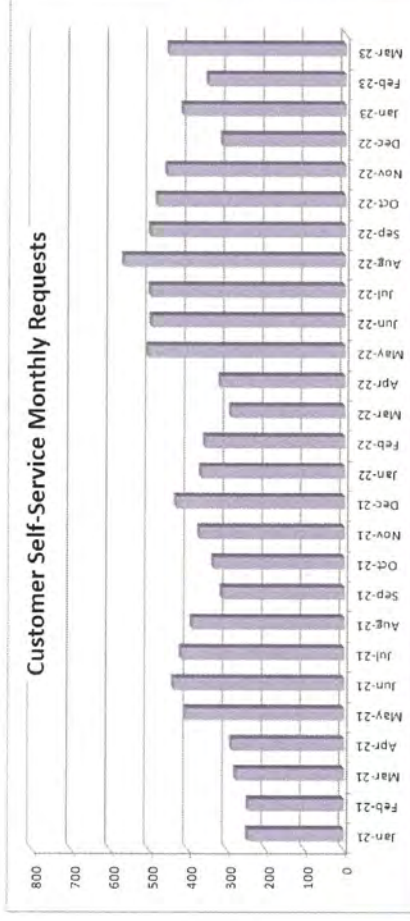
Customer Self-Service Web Requests

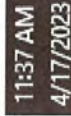
Customer Self-Service Requests

- Start, Stop or Transfer Service Questions and Requests
- Lead customers to self-service on web

BPU.com Requests

- Account Information & Other General Questions
- Text messaging rolled out late October 2022





Types of Calls

- | | |
|------------------------|--|
| - Transfer Service | - Trash Issues [UG] |
| - Final Service | - Wastewater (Water Pollution) [UG] |
| - Usage Questions | - Disconnect/Reconnect for non-payment |
| - Bill Questions | - Needs Release |
| - KERA Assistance | - Diversion |
| - Utility Assistance | - Safe to Restore |
| - Energy Engage | - Outages |
| - FlexPay | - PILOT Questions [UG] |
| - Payment Arrangements | - Rate Questions |



Recent Improvements Implemented

- Customer Self-Service in English & Spanish (web & phone)
 - New Bill Print
- BPU Central (Intranet Site for Rep Information)
 - Paperless Bill with Bill Attached
- Training & Quality Assurance
 - IVR Enhancements
- Training Manual
 - Text Message Communication
- Job Aids





Potential Future Improvements

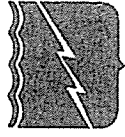
- New MyMeter Portal for Customers
- Real-Time Posting of Kiosk Payments
- Credit and Debit Card Payments at Kiosks
- Move-in, Move-out on Customer Self-Service
- Self-Service forms on BPU.com



*Thank
you*



**BOARD OF PUBLIC
UTILITIES
of
Kansas City, Kansas**



Preliminary Monthly Financial Statements

Unaudited

For the Period Ending

March 31, 2023

Prepared By Accounting

**KANSAS CITY, KANSAS
BOARD OF PUBLIC UTILITIES**



**Preliminary March 2023
Financial Statements**

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KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
March 2023 And March 2022



ASSETS

CAPITAL ASSETS

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

CAPITAL ASSETS, NET

ELECTRIC UTILITY		
Current Period	Last Year	
1,482,720,662	1,439,433,831	
(776,052,727)	(746,254,352)	
22,521,236	23,722,369	
729,189,171	716,901,847	
61,108,760	78,626,866	
\$ 790,297,931	\$ 795,528,713	

WATER UTILITY		
Current Period	Last Year	
434,210,592	424,952,013	
(173,147,684)	(164,882,913)	
-	-	
261,062,907	260,069,099	
22,251,432	15,283,292	
\$ 283,314,339	\$ 275,352,391	

COMBINED		
Current Period	Last Year	
1,916,931,254	1,864,385,844	
(949,200,411)	(911,137,265)	
22,521,236	23,722,369	
990,252,078	976,970,946	
83,360,192	93,910,158	
\$ 1,073,612,270	\$ 1,070,881,104	

CURRENT ASSETS

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

TOTAL CURRENT ASSETS

13,060,485	16,506,828	628,626	17,135,454
350,000	350,000	150,000	500,000
800,000	800,000	200,000	1,000,000
880,000	880,000	220,000	1,100,000
-	-	6,290,000	6,290,000
9,156,273	9,156,273	-	9,156,273
-	-	-	-
-	-	-	-
27,123,035	26,605,183	11,716,028	11,026,738
14,292,608	13,556,316	3,361,940	29,927,414
141,071	(108,769)	2,685,477	16,240,583
18,491,328	17,536,672	(21,858)	(122,977)
8,895,726	4,852,612	3,122,430	20,409,472
1,578,920	1,680,394	-	4,852,612
7,390,637	1,156,499	168,482	1,836,130
795,239	813,570	-	1,156,499
40,463,486	35,999,269	24,378	848,756
\$ 143,418,808	\$ 129,784,847	(40,463,486)	-
\$ 143,418,808	\$ 129,784,847	(40,463,486)	-
\$ 131,597,199	\$ 121,356,954	(8,427,893)	-



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
March 2023 And March 2022



NON CURRENT ASSETS
RESTRICTED ASSETS

Debt Service Fund
Construction Fund 2016A
Construction Fund 2016C
Construction Fund 2020A
Improvement & Emergency Fund
Customer Deposits Reserve
TOTAL RESTRICTED ASSETS

ELECTRIC UTILITY	
Current Period	Last Year
17,095,073	16,216,831
723,168	709,386
813,346	797,473
1,350,000	1,350,000
6,025,324	6,034,483
\$ 26,006,911	\$ 25,108,173

WATER UTILITY	
Current Period	Last Year
5,013,484	4,967,075
-	-
-	-
-	-
150,000	150,000
1,305,001	1,314,300
\$ 6,468,485	\$ 6,431,375

COMBINED	
Current Period	Last Year
22,108,557	21,183,906
723,168	709,386
813,346	797,473
1,500,000	1,500,000
7,330,325	7,348,783
\$ 32,475,396	\$ 31,539,548

Debt Issue Costs
System Development Costs
Notes Receivable
Deferred Debits
Net Pension Assets
Regulatory Asset

-	-
657,859	511,596
19,679	4,815
-	-
18,614,313	-
61,607,452	65,285,508
\$ 106,906,214	\$ 90,910,092

-	-
98,250	70,000
-	-
-	-
4,653,578	-
-	-
\$ 11,220,313	\$ 6,501,375

-	-
756,109	581,596
19,679	4,815
-	-
23,267,891	-
61,607,452	65,285,508
\$ 118,126,527	\$ 97,411,467

TOTAL NON CURRENT ASSETS

TOTAL ASSETS

\$ 1,040,622,953	\$ 1,016,223,652
-------------------------	-------------------------

\$ 1,323,335,996	\$ 1,289,649,525
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DEFERRED OUTFLOWS OF RESOURCES

Deferred Debt - 2012A Refunding
Deferred Debt - 2014A Refunding
Deferred Debt - 2016B1 Refunding
Deferred Debt - 2016B Refunding
Deferred Debt - 2020B Refunding
Deferred Debt - Pension
Deferred Debit - OPEB

243,334	827,337
-	-
-	-
1,709,968	1,859,746
2,125,254	2,275,944
32,364,027	47,626,718
440,743	463,454
\$ 36,883,326	\$ 53,053,199

-	-
80,860	274,922
-	-
43,334	47,129
524,359	561,538
8,117,344	11,933,016
110,186	115,864
\$ 8,876,083	\$ 12,932,469

-	-
324,194	1,102,259
-	-
1,753,302	1,906,875
2,649,613	2,837,482
40,481,371	59,559,734
550,929	579,318
\$ 45,759,409	\$ 65,985,668

TOTAL DEFERRED OUTFLOWS OF RESOURCES

\$ 1,077,506,279	\$ 1,069,276,851
-------------------------	-------------------------

\$ 1,369,095,405	\$ 1,355,635,193
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TOTAL ASSETS AND DEFERRED OUTFLOWS



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
March 2023 And March 2022



NET POSITION

Net Position

TOTAL NET POSITION

ELECTRIC UTILITY	
Current Period	Last Year

391,780,758	355,853,581
\$ 391,780,758	\$ 355,853,581

WATER UTILITY	
Current Period	Last Year

184,256,210	172,889,397
\$ 184,256,210	\$ 172,889,397

COMBINED	
Current Period	Last Year

576,036,968	528,742,978
\$ 576,036,968	\$ 528,742,978

LIABILITIES

LONG TERM DEBT - REVENUE BOND

Principal
Government Loans

TOTAL LONG TERM DEBT

528,791,949	550,777,872
2,284,008	2,517,174
\$ 531,075,957	\$ 553,295,046

45,116,769	52,411,044
23,192,242	20,999,827
\$ 68,309,011	\$ 73,410,871

573,908,718	603,188,916
25,476,250	23,517,001
\$ 599,384,968	\$ 626,705,917

DEFERRED CREDITS

Accum Provision for Benefits

Pension Obligation

OPEB Obligation

Const Contract Retainage Payable - Noncurrent

TOTAL DEFERRED CREDITS

-	-
289,254	289,254
35,096,393	34,796,587
-	-
\$ 35,096,393	\$ 35,085,841

-	-
-	72,314
8,774,098	8,699,147
-	-
\$ 8,774,098	\$ 8,771,461

-	-
-	361,568
43,870,491	43,495,734
-	-
\$ 43,870,491	\$ 43,857,302

CURRENT LIABILITIES

Current Maturities LT Debt

Current Maturities-Govt Loans

Interest on Revenue Bonds

Customer Deposits

Accounts Payable

20,339,000	19,228,900
233,165	226,546
1,618,074	1,696,176
6,025,324	6,034,483
16,835,444	19,410,081

7,161,000	7,131,100
3,039,290	2,944,307
88,967	105,932
1,305,001	1,314,300
970,592	1,525,123

27,500,000	26,360,000
3,272,455	3,170,853
1,707,041	1,802,108
7,330,325	7,348,783
17,806,036	20,935,204



KANSAS CITY BOARD OF PUBLIC UTILITIES
COMBINING UNAUDITED BALANCE SHEET
FOR THE PERIOD ENDING
March 2023 And March 2022



	ELECTRIC UTILITY		WATER UTILITY		COMBINED	
	Current Period	Last Year	Current Period	Last Year	Current Period	Last Year
Payroll & Payroll Taxes	7,493,003	8,279,520	2,714,649	2,714,379	10,207,652	10,993,899
Benefits & Reclaim	734,053	974,053	-	-	734,053	974,053
Accrued Claims Payable Public Liab	454,243	480,749	192,322	191,415	646,565	672,164
Accrued Claims Payable-WC	1,534,564	1,162,973	442,068	389,677	1,976,632	1,552,650
Other Accrued Liabilities	7,229,453	7,260,946	53,013	55,780	7,282,466	7,316,726
Const Contract Retainage Payable - Current	33,582	-	225,185	-	258,767	-
Payment in Lieu of Taxes	2,471,048	2,341,428	407,580	413,547	2,878,628	2,754,975
TOTAL CURRENT LIABILITIES	\$ 65,000,953	\$ 67,095,855	\$ 16,599,667	\$ 16,785,560	\$ 81,600,620	\$ 83,881,415
TOTAL LIABILITIES	\$ 631,173,303	\$ 655,476,742	\$ 93,682,776	\$ 98,967,892	\$ 724,856,079	\$ 754,444,634
DEFERRED INFLOWS OF RESOURCES						
Deferred Gain on Bond Refunding	562,549	634,496	152,722	173,045	715,271	807,541
Recovery Fuel/Purchase Power	-	-	-	-	-	-
Deferred Credit Pension	46,758,471	48,116,000	11,689,618	12,029,000	58,448,089	60,145,000
Deferred Credit OPEB	7,231,198	9,196,032	1,807,800	2,299,008	9,038,998	11,495,040
TOTAL DEFERRED INFLOWS OF RESOURCES	\$ 54,552,218	\$ 57,946,528	\$ 13,650,140	\$ 14,501,053	\$ 68,202,358	\$ 71,640,040
TOTAL LIABILITIES, NET POSITION AND DEFERRED INFLOWS RESOURCES	\$ 1,077,506,279	\$ 1,069,276,851	\$ 291,589,126	\$ 286,358,342	\$ 1,369,095,405	\$ 1,355,635,193



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending March 2023



Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2023 Year To Date Budget	2023 Year To Date Actuals	2022 Year To Date Actuals	2023 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
8,258,000	8,161,038	99%	8,090,471	-	Residential Sales	27,164,800	27,832,031	26,396,364	109,762,800	25%
9,417,000	10,152,521	108%	9,713,620	5%	Commercial Sales	28,780,000	31,632,709	28,902,394	119,055,000	27%
4,672,000	4,822,975	103%	4,880,768	-1%	Industrial Sales	14,018,000	14,658,885	13,241,370	58,235,000	25%
971,000	1,022,080	105%	1,043,253	-2%	Schools	3,012,000	3,448,334	2,964,814	10,743,000	32%
35,000	31,339	90%	34,786	-10%	Highway Lighting	96,000	95,429	91,834	362,000	26%
50,000	46,952	94%	49,269	-5%	Public Authorities	-	-	-	28,000	-
23,403,000	24,236,904	104%	23,812,166	2%	Fire Protection	150,000	140,973	149,600	600,000	23%
103,000	100,366	97%	103,636	-3%	Total Sales of Energy and Water	73,220,800	77,808,363	71,746,376	298,785,800	26%
589,000	931,169	158%	509,539	83%	Borderline Electric Sales	335,000	326,912	332,011	1,250,000	26%
692,000	1,031,535	149%	613,174	68%	Wholesale Market Sales	1,760,800	1,516,262	1,636,072	17,257,900	9%
275,700	211,002	77%	223,519	-6%	Total Other Utility Sales	2,095,800	1,843,174	1,968,083	18,507,900	10%
232,611	159,947	69%	187,982	-15%	Forfeited Discounts	812,100	760,644	692,629	2,988,400	25%
283,300	10,050	4%	254,206	-96%	Connect/Disconnect Fees	519,632	921,868	519,904	2,317,200	40%
-	-	-	-	-	Tower/Pole Attachment Rentals	843,400	822,835	1,683,330	2,723,500	30%
3,350	2,234	67%	955	134%	Ash Disposal	-	-	-	-	-
129,058	77,601	60%	134,279	-42%	Diversion Fines	10,050	11,358	6,630	40,200	28%
16,108	14,777	92%	16,591	-11%	Service Fees	335,274	223,592	284,661	1,150,500	19%
-	-	-	-	-	Other Miscellaneous Revenues	48,325	13,076	47,648	193,300	7%
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
940,127	475,611	51%	817,533	-42%	Total Other Revenues	2,568,781	2,753,372	3,234,802	9,413,100	29%
2,923,376	2,878,628	98%	2,754,976	4%	Payment In Lieu Of Taxes	9,100,947	9,385,926	8,541,424	37,029,230	25%
2,923,376	2,878,628	98%	2,754,976	4%	Total Payment In Lieu Of Taxes	9,100,947	9,385,926	8,541,424	37,029,230	25%
\$ 27,958,503	\$ 28,622,678	102%	\$ 27,997,849	2%	TOTAL OPERATING REVENUES	\$ 86,986,328	\$ 91,790,834	\$ 85,490,686	\$ 363,736,030	25%

KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
All Operating Unit Values
For The Period Ending March 2023

Monthly					Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2023 Year To Date Budget	2023 Year To Date Actuals	2022 Year To Date Actuals	2023 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
4,050,813	3,414,433	84%	4,209,404	-19%	Production	11,712,933	9,321,988	10,208,665	47,845,206	19%
5,231,620	5,250,180	100%	3,293,239	59%	Purchased Power	14,371,631	14,903,429	13,413,390	55,492,000	27%
3,709,167	3,314,354	89%	2,914,948	14%	Fuel	11,127,500	6,899,388	9,318,683	44,510,000	16%
4,469,467	4,425,546	99%	3,931,558	13%	Transmission and Distribution	12,546,283	11,322,659	10,545,810	51,127,793	22%
505,919	423,653	84%	496,386	-15%	Customer Account Expense	1,409,000	1,217,040	1,298,113	5,805,513	21%
2,843,122	2,675,882	94%	2,093,155	28%	General and Administrative	8,439,376	8,051,685	6,124,125	34,549,978	23%
3,586,686	3,625,839	101%	3,254,762	11%	Depreciation and Amortization	10,760,057	10,878,958	9,727,433	42,780,875	25%
-	2,463,546	-	385,500	539%	Dfrd Fuel & Purch Power-Amort	-	7,390,637	1,156,499	-	-
\$ 24,396,793	\$ 25,593,433	105%	\$ 20,578,950	24%	TOTAL OPERATING EXPENSES	\$ 70,366,780	\$ 69,985,782	\$ 61,792,719	\$ 282,111,364	25%
\$ 3,561,710	\$ 3,029,245	85%	\$ 7,418,898	-59%	OPERATING INCOME	\$ 16,619,548	\$ 21,805,051	\$ 23,697,967	\$ 81,624,666	27%
NON OPERATING INCOME/EXPENSE										
192,775	235,523	122%	25,267	832%	Investment Interest	578,326	667,995	41,511	2,463,300	27%
(1,707,040)	(1,707,040)	100%	(1,802,108)	-5%	Interest - Long Term Debt	(5,378,200)	(5,415,694)	(5,745,627)	(20,740,124)	26%
(8,450)	(27,659)	327%	(11,503)	140%	Interest - Other	(25,350)	(81,853)	(35,285)	(101,400)	81%
(2,923,376)	(2,878,628)	98%	(2,754,976)	4%	PILOT Transfer Expense	(9,100,947)	(9,385,926)	(8,541,424)	(37,029,230)	25%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
55,511	36,004	65%	27,592	30%	Other Income	166,134	75,825	65,196	665,748	11%
(42)	-	-	-	-	Other Expense	(125)	-	-	(500)	-
\$ (4,390,621)	\$ (4,341,801)	99%	\$ (4,515,727)	-4%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (13,760,162)	\$ (14,139,653)	\$ (14,215,629)	\$ (54,742,206)	26%
\$ (828,911)	\$ (1,312,556)	158%	\$ 2,903,172	-145%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 2,859,386	\$ 7,665,398	\$ 9,482,338	\$ 26,882,460	29%
TRANSFER AND CONTRIBUTION TO/FROM										
41,667	326,500	784%	-	-	NExch-Main, Design & Ext Fee	125,000	326,500	461,375	500,000	65%
\$ (787,245)	\$ (986,056)	125%	\$ 2,903,172	-134%	TOTAL CHANGE IN NET POSITION	\$ 2,984,386	\$ 7,991,898	\$ 9,943,713	\$ 27,382,460	29%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending March 2023



Monthly				Year-To-Date & Annual					
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	2023		2022		Percent Actual To Annual Budget	
				Year To Date Budget	Year To Date Actuals	Year To Date Actuals	2023 Annual Budget		
OPERATING REVENUES									
Sales of Energy and Water									
6,395,000	6,197,195	97%	-	21,331,800	21,821,426	20,531,225	85,012,800	26%	
8,607,000	9,351,490	109%	5%	26,350,000	29,097,584	26,460,865	107,555,000	27%	
4,182,000	4,360,091	104%	-	12,528,000	13,146,067	11,793,964	52,035,000	25%	
931,000	982,808	106%	-2%	2,896,000	3,339,327	2,863,588	10,072,000	33%	
35,000	31,339	90%	-10%	96,000	95,429	91,834	362,000	26%	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
20,150,000	20,922,924	104%	2%	63,201,800	67,499,833	61,741,476	255,036,800	26%	
103,000	100,366	97%	-3%	335,000	326,912	332,011	1,250,000	26%	
500,000	866,636	173%	122%	1,500,000	1,297,278	1,392,483	15,900,000	8%	
603,000	967,003	160%	96%	1,835,000	1,624,190	1,724,494	17,150,000	9%	
225,000	168,802	75%	-6%	660,000	608,515	554,158	2,380,000	26%	
211,711	137,349	65%	-18%	449,432	845,008	444,671	2,035,300	42%	
279,600	10,050	4%	-96%	659,700	638,311	1,603,693	2,308,800	28%	
-	-	-	-	-	-	-	-	-	
2,500	2,234	89%	332%	7,500	10,133	4,818	30,000	34%	
4,200	1,151	27%	10%	12,600	4,809	3,050	50,000	10%	
15,108	14,777	98%	9%	45,325	13,076	42,111	181,300	7%	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
738,119	334,362	45%	-45%	1,834,557	2,119,851	2,652,501	6,985,400	30%	
2,496,799	2,471,048	99%	6%	7,775,760	8,100,326	7,275,182	31,314,541	26%	
2,496,799	2,471,048	99%	6%	7,775,760	8,100,326	7,275,182	31,314,541	26%	
\$ 23,987,918	\$ 24,695,337	103%	3%	\$ 74,647,117	\$ 79,344,200	\$ 73,393,653	\$ 310,486,741	26%	



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
E-Electric
For The Period Ending March 2023



Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Current Actuals over/under Prior Year	Description	2023 Budget	2023 Year To Date Actuals	2022 Year To Date Actuals	2023 Annual Budget	Percent Actual To Annual Budget	
OPERATING EXPENSES										
3,413,552	2,923,979	86%	3,713,758	-21%	Production	9,889,615	7,899,729	8,784,763	40,452,697	20%
5,231,620	5,250,180	100%	3,293,239	59%	Purchased Power	14,371,631	14,903,429	13,413,390	55,492,000	27%
3,709,167	3,314,354	89%	2,914,948	14%	Fuel	11,127,500	6,899,388	9,318,683	44,510,000	16%
3,089,507	3,127,325	101%	2,606,845	20%	Transmission and Distribution	8,694,292	7,766,073	6,907,885	35,400,878	22%
310,631	240,463	77%	322,326	-25%	Customer Account Expense	865,029	715,759	792,849	3,569,769	20%
2,250,813	2,104,206	93%	1,671,274	26%	General and Administrative	6,669,103	6,338,563	4,843,205	27,349,802	23%
2,888,232	2,927,433	101%	2,567,854	14%	Depreciation and Amortization	8,664,697	8,783,431	7,668,768	34,464,122	25%
-	2,463,546	-	385,500	539%	Dfrd Fuel & Purch Power-Amort	-	7,390,637	1,156,499	-	-
\$ 20,893,522	\$ 22,351,485	107%	\$ 17,475,742	28%	TOTAL OPERATING EXPENSES	\$ 60,281,867	\$ 60,697,008	\$ 52,886,043	\$ 241,239,268	25%
\$ 3,094,396	\$ 2,343,852	76%	\$ 6,505,618	-64%	OPERATING INCOME	\$ 14,365,250	\$ 18,647,192	\$ 20,507,610	\$ 69,247,473	27%
NON OPERATING INCOME/EXPENSE										
163,958	190,217	116%	20,485	829%	Investment Interest	491,875	542,161	33,628	2,067,500	26%
(1,618,074)	(1,618,074)	100%	(1,696,176)	-5%	Interest - Long Term Debt	(4,854,221)	(4,854,221)	(5,088,529)	(19,216,619)	25%
(6,250)	(22,751)	364%	(9,295)	145%	Interest - Other	(18,750)	(67,221)	(28,962)	(75,000)	90%
(2,496,799)	(2,471,048)	99%	(2,341,428)	6%	PILOT Transfer Expense	(7,775,760)	(8,100,326)	(7,275,182)	(31,314,541)	26%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
50,595	30,674	61%	26,268	17%	Other Income	151,384	69,345	62,745	606,748	11%
(42)	-	-	-	-	Other Expense	(125)	-	-	(500)	-
\$ (3,906,612)	\$ (3,890,981)	100%	\$ (4,000,147)	-3%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (12,005,597)	\$ (12,410,262)	\$ (12,296,300)	\$ (47,932,412)	26%
\$ (812,216)	\$ (1,547,129)	190%	\$ 2,505,471	-162%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 2,359,653	\$ 6,236,929	\$ 8,211,310	\$ 21,315,061	29%
TRANSFER AND CONTRIBUTION TO/FROM										
-	-	-	-	-	NExch-Main, Design & Ext Fee	-	-	-	-	-
\$ (812,216)	\$ (1,547,129)	190%	\$ 2,505,471	-162%	TOTAL CHANGE IN NET POSITION	\$ 2,359,653	\$ 6,236,929	\$ 8,211,310	\$ 21,315,061	29%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Statements of Revenues, Expenses, and Change in Net Position
W-Water
For The Period Ending March 2023



Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2023 Year To Date Budget	2023 Year To Date Actuals	2022 Year To Date Actuals	2023 Annual Budget	Percent Actual To Annual Budget
OPERATING REVENUES										
Sales of Energy and Water										
1,863,000	1,963,843	105%	1,878,657	5%	Residential Sales	5,833,000	6,010,606	5,865,139	24,750,000	24%
810,000	801,030	99%	812,239	-1%	Commercial Sales	2,430,000	2,535,126	2,441,529	11,500,000	22%
490,000	462,883	94%	501,485	-8%	Industrial Sales	1,490,000	1,512,818	1,447,406	6,200,000	24%
40,000	39,272	98%	36,110	9%	Schools	116,000	109,007	101,225	671,000	16%
-	-	-	-	-	Highway Lighting	-	-	-	-	-
-	-	-	-	-	Public Authorities	-	-	-	28,000	-
50,000	46,952	94%	49,269	-5%	Fire Protection	150,000	140,973	149,600	600,000	23%
3,253,000	3,313,980	102%	3,277,761	1%	Total Sales of Energy and Water	10,019,000	10,308,530	10,004,900	43,749,000	24%
-	-	-	-	-	Borderline Electric Sales	-	-	-	-	-
89,000	64,533	73%	118,978	-46%	Wholesale Market Sales	260,800	218,984	243,589	1,357,900	16%
89,000	64,533	73%	118,978	-46%	Total Other Utility Sales	260,800	218,984	243,589	1,357,900	16%
50,700	42,200	83%	44,704	-6%	Forfeited Discounts	152,100	152,129	138,471	608,400	25%
20,900	22,598	108%	21,040	7%	Connect/Disconnect Fees	70,200	76,860	75,234	281,900	27%
3,700	-	-	3,701	-100%	Tower/Pole Attachment Rentals	183,700	184,524	79,637	414,700	44%
-	-	-	-	-	Ash Disposal	-	-	-	-	-
850	-	-	438	-100%	Diversion Fines	2,550	1,225	1,812	10,200	12%
124,858	76,451	61%	133,229	-43%	Service Fees	322,674	218,783	281,611	1,100,500	20%
1,000	-	-	3,091	-100%	Other Miscellaneous Revenues	3,000	-	5,537	12,000	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Amort	-	-	-	-	-
-	-	-	-	-	Deferred Revenue-Fuel/PP-Recog	-	-	-	-	-
202,008	141,249	70%	206,203	-32%	Total Other Revenues	734,224	633,520	582,301	2,427,700	26%
426,576	407,580	96%	413,547	-1%	Payment In Lieu Of Taxes	1,325,187	1,285,600	1,266,242	5,714,689	22%
426,576	407,580	96%	413,547	-1%	Total Payment In Lieu Of Taxes	1,325,187	1,285,600	1,266,242	5,714,689	22%
\$ 3,970,584	\$ 3,927,341	99%	\$ 4,016,489	-2%	TOTAL OPERATING REVENUES	\$ 12,339,211	\$ 12,446,633	\$ 12,097,032	\$ 53,249,289	23%



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

For The Period Ending March 2023



Monthly				Year-To-Date & Annual						
Current Period Budget	Current Period Actuals	Actuals as a % of Budget	Prior Year Actuals	Current Actuals over/under Prior Year	Description	2023 Year To Date Budget	2023 Year To Date Actuals	2022 Year To Date Actuals	2023 Annual Budget	Percent Actual To Annual Budget
OPERATING EXPENSES										
637,261	490,453	77%	495,646	-1%	Production	1,823,318	1,422,259	1,423,902	7,392,509	19%
-	-	-	-	-	Purchased Power	-	-	-	-	-
-	-	-	-	-	Fuel	-	-	-	-	-
1,379,960	1,298,221	94%	1,324,713	-2%	Transmission and Distribution	3,851,992	3,556,586	3,637,925	15,726,914	23%
195,287	183,190	94%	174,060	5%	Customer Account Expense	543,971	501,281	505,264	2,235,743	22%
592,309	571,677	97%	421,881	36%	General and Administrative	1,770,272	1,713,122	1,280,920	7,200,175	24%
698,453	698,407	100%	686,908	2%	Depreciation and Amortization	2,095,360	2,095,527	2,058,665	8,316,753	25%
-	-	-	-	-	Dfrd Fuel & Purch Power-Amort	-	-	-	-	-
\$ 3,503,271	\$ 3,241,948	93%	\$ 3,103,208	4%	TOTAL OPERATING EXPENSES	\$ 10,084,913	\$ 9,288,774	\$ 8,906,675	\$ 40,872,095	23%
\$ 467,314	\$ 685,393	147%	\$ 913,281	-25%	OPERATING INCOME	\$ 2,254,298	\$ 3,157,859	\$ 3,190,357	\$ 12,377,194	26%
NON OPERATING INCOME/EXPENSE										
28,817	45,306	157%	4,783	847%	Investment Interest	86,451	125,834	7,883	395,800	32%
(88,967)	(88,967)	100%	(105,932)	-16%	Interest - Long Term Debt	(523,979)	(561,473)	(657,099)	(1,523,505)	37%
(2,200)	(4,908)	223%	(2,208)	122%	Interest - Other	(6,600)	(14,632)	(6,323)	(26,400)	55%
(426,576)	(407,580)	96%	(413,547)	-1%	PILOT Transfer Expense	(1,325,187)	(1,285,600)	(1,266,242)	(5,714,889)	22%
-	-	-	-	-	Disposal of Assets-Gain/Loss	-	-	-	-	-
4,917	5,330	108%	1,325	302%	Other Income	14,750	6,480	2,452	59,000	11%
-	-	-	-	-	Other Expense	-	-	-	-	-
\$ (484,009)	\$ (450,820)	93%	\$ (515,580)	-13%	TOTAL NONOPERATING INCOME/EXPENSES	\$ (1,754,565)	\$ (1,729,390)	\$ (1,919,329)	\$ (6,809,794)	25%
\$ (16,696)	\$ 234,573	-1,405%	\$ 397,701	-41%	INCOME BEFORE TRANSFER & CONTRIB.	\$ 499,733	\$ 1,428,469	\$ 1,271,028	\$ 5,567,400	26%
TRANSFER AND CONTRIBUTION TO/FROM										
41,667	326,500	784%	-	-	NExch-Main, Design & Ext Fee	125,000	326,500	461,375	500,000	65%
\$ 24,971	\$ 561,073	2,247%	\$ 397,701	41%	TOTAL CHANGE IN NET POSITION	\$ 624,733	\$ 1,754,969	\$ 1,732,403	\$ 6,067,400	29%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Budget Comparison

March 2023

	2023 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
PERSONNEL				
1010-Regular Labor	49,478,709	11,070,348	38,408,362	77.63%
1020-Overtime/Special Pay	4,437,020	789,801	3,647,219	82.20%
1030-Health Care/Medical Benefit	12,250,767	3,178,548	9,072,219	74.05%
1040-Medical Insurance-Retirees	3,240,239	286,270	2,953,969	91.17%
1050-Pension Benefit	5,569,237	1,032,976	4,536,261	81.45%
1070-Life Insurance Benefit	813,759	181,729	632,030	77.67%
1080-Unemployment Benefit	53,916	12,311	41,604	77.17%
1090-OASDI/Hi (FICA)	4,124,553	938,833	3,185,720	77.24%
1100-Liability Insurance/Work Co	577,029	311,412	265,617	46.03%
1110-Compensatory Balance Reserve	912,396	292,456	619,940	67.95%
1130-Disability Pay Benefit	641,143	144,445	496,698	77.47%
1140-Employee Education Assistance	60,000	12,758	47,242	78.74%
1170-Board Per Diem	6,000	400	5,600	93.33%
1180-Long-Term Care	182,479	21,638	160,841	88.14%
1990-Other Employee Benefits	45,000	9,542	35,458	78.80%
TOTAL PERSONNEL	82,392,249	18,283,468	64,108,780	77.81%
SERVICES				
2000-Services	-	22,278	(22,278)	-
2010-Tree Trimming Services	4,312,187	763,561	3,548,626	82.29%
2011-Contract Line Services	2,000	-	2,000	100.00%
2020-Legal Services	398,000	76,187	321,814	80.86%
2030-Engineering Services	1,632,020	224,812	1,407,208	86.22%
2040-Accounting/Costing Services	12,000	-	12,000	100.00%
2050-Auditing Services	440,000	39,509	400,491	91.02%
2060-Actuarial Services	13,500	2,875	10,625	78.70%
2070-Banking/Cash Mgmt/Treasury	936,900	208,145	728,755	77.78%
2080-Financial Advisory	37,000	-	37,000	100.00%
2090-General Management Services	50,000	-	50,000	100.00%
2100-Human Resource Services	167,100	53,383	113,717	68.05%
2110-Environmental Services	960,900	87,655	873,245	90.88%
2130-Computer Hardware Maintenance	309,700	234,219	75,481	24.37%
2131-Computer Software Maintenance	4,586,486	1,226,578	3,359,908	73.26%
2140-Advertising/Marketing/Sales	448,000	44,957	403,044	89.97%
2150-Janitorial Services	887,600	180,986	706,614	79.61%
2151-Trash Disposal	53,848	7,210	46,638	86.61%
2160-Travel/Training/Safety	924,670	72,596	852,074	92.15%
2170-Outside Printing & Duplicating	582,350	95,536	486,814	83.59%
2180-Insurance Services	2,182,000	824,118	1,357,882	62.23%
2190-Dues/Memberships/Subscription	388,119	214,094	174,025	44.84%
2200-Telecommunications Services	479,621	51,525	428,096	89.26%
2210-Clerical/Office/Tech Services	179,300	25,172	154,128	85.96%
2211-Copier Services	95,400	-	95,400	100.00%
2220-Security Services	1,587,000	335,030	1,251,970	78.89%
2230-Collection Services	90,000	15,238	74,762	83.07%
2240-Building Maintenance Service	1,469,888	247,215	1,222,673	83.18%
2241-Building Maint Srvc - HVAC	350,743	30,750	319,994	91.23%
2242-Building Maint Srvc - Elevator	116,182	16,482	99,700	85.81%
2243-Pest & Bird Control	3,550	-	3,550	100.00%
2244-Grounds Maintenance	83,500	26,541	56,959	68.21%
2250-Mailing/Shipping Services	19,780	620	19,160	96.87%
2260-Meter Testing/Protection	5,400	250	5,150	95.37%
2270-Public Notice	52,250	9,756	42,494	81.33%
2282-IT Prof Contracted Services	2,382,186	896,683	1,485,503	62.36%



KANSAS CITY BOARD OF PUBLIC UTILITIES

Budget Comparison

March 2023

	2023 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
2300-Equipment Maintenance	720,905	20,555	700,350	97.15%
2310-City Wide Yard Restoration	40,000	7,398	32,602	81.51%
2320-City Street Repairs	825,000	99,042	725,958	87.99%
2330-Right Of Way/Easements	112,000	16,450	95,550	85.31%
2340-Auxiliary Boiler Maintenance	12,500	-	12,500	100.00%
2351-Control System Support Service	160,000	624	159,376	99.61%
2370-Liab-Inj Damages	1,734,600	431,746	1,302,854	75.11%
2380-Sponsorships	834,100	308,448	525,652	63.02%
2390-Risk Mngmnt & Consulting Srv	90,000	-	90,000	100.00%
2500-Dogwood Gas Plant O&M	4,595,100	551,500	4,043,600	88.00%
2990-Other Professional Services	804,175	118,050	686,125	85.32%
TOTAL SERVICES	36,167,561	7,587,773	28,579,788	79.02%
FUELS				
3010-Main Flame Fuel	42,050,000	5,936,863	36,113,137	85.88%
3012-Building Heat Fuel	1,500	220	1,280	85.32%
3020-Start Up Fuel	700,000	770,571	(70,571)	(10.08)%
3025-AQC - Reagents	1,760,000	191,954	1,568,046	89.09%
3030-Ash Handling	1,530,000	291,175	1,238,825	80.97%
3040-On Road Vehicle Fuel	702,000	159,600	542,400	77.26%
3050-Purchase Power Energy	17,020,000	5,531,290	11,488,710	67.50%
3055-Purchased Power - Renewables	29,808,000	6,391,325	23,416,675	78.56%
3070-Purch Pwr Capacity NonEconomic	4,644,000	1,002,622	3,641,378	78.41%
3080-Purchased Power Transmission	5,820,000	1,978,191	3,841,809	66.01%
3100-Purchased Power Deferred	-	7,390,637	(7,390,637)	-
3110-Off Road Fuel	107,500	45,255	62,245	57.90%
3600-Renewable Energy Certificates	(1,800,000)	-	(1,800,000)	(100.00)%
3990-Other Purchased Power	144,000	17,703	126,297	87.71%
TOTAL FUELS	102,487,000	29,707,407	72,779,593	71.01%
SUPPLIES				
4000-Supplies	-	3,561	(3,561)	-
4010-Office Supplies & Materials	171,550	28,193	143,358	83.57%
4020-Laboratory Supplies	32,000	2,890	29,110	90.97%
4030-Janitorial Supplies	21,900	3,590	18,311	83.61%
4040-Comp/Srvr/Ntwrk Hrdwr Equip	1,054,350	218,910	835,440	79.24%
4041-Comp/Srvr/Ntwrk Sftwr & Lic	73,800	6,041	67,759	91.81%
4050-Small Tools & Machinery	225,300	48,161	177,138	78.62%
4060-Water Treatment Chemicals	933,250	130,810	802,440	85.98%
4070-Ferric Chemicals	180,000	37,220	142,780	79.32%
4080-Lime/Caustic Chemicals	250,000	38,680	211,320	84.53%
4090-Chlorine Chemicals	610,000	105,481	504,519	82.71%
4100-Other Chemicals & Supplies	117,500	28,038	89,462	76.14%
4110-Clothing/Uniforms	315,600	72,596	243,004	77.00%
4120-Vehicle/Machinery Parts	656,000	200,000	456,000	69.51%
4130-Building/Structural Supplies	599,000	104,025	494,975	82.63%
4131-Bldg/Strctl Supp-Leeves/Dikes	130,000	-	130,000	100.00%
4132-Bldg/Strctl Supp-Roads/Rails	70,000	-	70,000	100.00%
4133-Bld/Strctl Supp-Filter Svcs	21,000	-	21,000	100.00%
4140-Plant Equipment	273,200	46,974	226,226	82.81%
4150-T&D Equipment	2,000	-	2,000	100.00%
4160-Office Equipment	30,750	3,174	27,576	89.68%
4170-Electric Usage	-	28,029	(28,029)	-
4180-Water Usage	-	4,019	(4,019)	-
4190-Environmental Supplies	68,600	21,646	46,954	68.45%
4195-Flue Gas Treatment	325,000	144,331	180,669	55.59%
4200-Hazardous Waste Supplies	1,100	3	1,097	99.74%
4210-Safety Supplies	122,100	6,905	115,195	94.34%



KANSAS CITY BOARD OF PUBLIC UTILITIES
Budget Comparison
March 2023

	2023 BUDGET	TOTAL ACTUAL	BUDGET AVAILABLE	% REMAINING
4220-Communication Supplies	62,500	7,081	55,419	88.67%
4230-Meter Parts & Supplies	82,500	15,762	66,738	80.89%
4240-Billing Supplies	7,500	-	7,500	100.00%
4250-General Parts & Supplies	10,000	1,374	8,626	86.26%
4251-General Parts & Supp Coal Conv	504,300	194,250	310,050	61.48%
4252-General Parts & Supp Coal Dust	6,000	134	5,866	97.77%
4253-General Parts & Supp Wash-Down	4,000	2,075	1,925	48.11%
4260-Transmission Parts & Supplies	85,000	4,351	80,649	94.88%
4270-Distribution Parts & Supplies	2,523,000	1,117,042	1,405,958	55.73%
4280-Books/Manuals/Reference	12,800	1,545	11,255	87.93%
4300-Boiler Maint-Forced Outages	445,000	197,429	247,571	55.63%
4301-Boiler Maint-Elec & Control	87,000	14,262	72,738	83.61%
4302-Boiler Maint-Mechanical	505,000	67,379	437,621	86.66%
4303-Boiler Maint-Motor	60,000	-	59,999	100.00%
4304-Boiler Maint-Steel & Duct	465,000	21,555	443,445	95.36%
4305-Boiler Maint-Coal & Ash	545,000	78,297	466,703	85.63%
4306-Boiler Maint-Boiler Cleaning	200,000	11,603	188,397	94.20%
4307-Boiler Maint-Insulation	200,000	19,404	180,596	90.30%
4308-Boiler Maint-Planned Outages	200,000	372	199,628	99.81%
4309-Boiler Maint-Lab Equip	71,900	1,982	69,918	97.24%
4310-Turbine Maintenance	4,092,000	255,867	3,836,133	93.75%
4320-Balance Of Plant Maintenance	694,600	87,758	606,842	87.37%
4321-Balance of Plant Mnt-Comp Air	34,000	4,188	29,812	87.68%
4322-Balance of Plant Mnt-Crane Svc	23,500	17,136	6,364	27.08%
4323-Balance of Plant Mnt-Comm	17,000	-	17,000	100.00%
4324-Balance of Plant Mnt-Pumps	73,000	4,389	68,611	93.99%
4325-Balance Plant Mnt-Mechanical	45,000	1,546	43,454	96.56%
4326-Balance Plant Mnt-Electrical	65,000	6,503	58,497	90.00%
4327-Balance Plant Mnt-Chem Feed	25,000	86	24,914	99.66%
4328-Balance Plant Mnt-Risk Mngmnt	60,000	1,835	58,165	96.94%
4329-Balance Plant Mnt-Filters	6,000	115	5,885	98.08%
4330-Compressed Gases	187,000	56,765	130,235	69.64%
4990-Other Parts & Supplies	33,000	4,435	28,565	86.56%
TOTAL SUPPLIES	17,715,601	3,479,798	14,235,803	80.36%
OTHER				
5020-Demand Side Management Program	90,000	-	90,000	100.00%
5060-Other Board Expenses	10,000	2,662	7,338	73.38%
5080-Doubtful Account Expense	432,500	-	432,500	100.00%
5110-Outside Regulatory Expenses	316,400	179,032	137,368	43.42%
5150-WPA Billing Credit	(683,321)	(170,829)	(512,492)	(75.00)%
5200-NERC Reliability Compliance	402,500	37,514	364,986	90.68%
5900-Payment In Lieu of Taxes	37,029,230	9,385,926	27,643,304	74.65%
TOTAL OTHER	37,597,309	9,434,304	28,163,005	74.91%
TOTAL EXPENSES	276,359,719	68,492,750	207,866,969	75.22%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Common Capital Projects</u>				
Admin Services Technology	505,800	71,025	434,775	86%
Administrative Services	\$505,800	\$71,025	\$434,775	86%
Common Automobiles	-	29,925	(29,925)	-
Common Equipment	-	\$29,925	(\$29,925)	-
540 Minnesota Facilities	170,000	7,267	162,732	96%
Common Facilities Improvements	\$170,000	\$7,267	\$162,732	96%
Admin Building Furnish & Equip	30,000	3,992	26,008	87%
Common Furnishings and Equipment	\$30,000	\$3,992	\$26,008	87%
540 Minnesota Grounds	175,000	-	174,999	100%
Common Grounds	\$175,000	\$0	\$174,999	100%
IT ERP Technology Development	150,000	30,900	119,100	79%
IT Desktop/Network Development	350,000	8,702	341,297	98%
IT Security Improvements	60,000	9,586	50,413	84%
IT Cayenta UMS Upgrade	261,000	379	260,620	100%
IT Enterprise Service Bus Development	250,000	40,480	209,519	84%
IT Enterprise Asset Management Development	100,000	16,490	83,509	84%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
IT BI/Analytics Development	220,000	123,337	96,663	44%
IT Hyperion Upgrade	-	9,600	(9,600)	-
IT Customer Information System Development	35,000	43,117	(8,117)	-
IT Rollout Identity Management	80,000	-	80,000	100%
IT DR Infrastructure	110,000	112,838	(2,837)	-
IT DR for Security	50,000	-	50,000	100%
IT GIS Enhancements	680,000	-	680,000	100%
IT Business Portal Development	100,000	51,200	48,799	49%
IT Enterprise Wireless Mobility	40,000	-	39,999	100%
IT Enterprise Report Database	-	37,260	(37,260)	-
IT Document Management Development	20,000	35,138	(15,138)	-
IT Utility Ops Technology Development	100,000	16,860	83,140	83%
IT Cloud Services Development	75,000	-	75,000	100%
IT General Systems Enhancements	315,000	3,435	311,565	99%
IT Project Management Applications	50,000	-	50,000	100%
IT Analog to Digital Services	50,000	-	50,000	100%
IT IVR Service Development	75,000	-	75,000	100%
IT Mobile Device Management(MDM)	30,000	-	30,000	100%
IT Security Operations Center(SOC) Development	50,000	-	50,000	100%
IT Meter Data Management System Upgrade	895,000	1,785	893,214	100%
Enterprise Technology	\$4,146,000	\$541,107	\$3,604,886	87%
Security Improvements	25,000	-	24,999	100%
HR Security	150,000	(6,781)	156,780	105%
Human Resources Security	\$175,000	(\$6,781)	\$181,779	104%
All Common Capital Projects	\$5,201,800	\$646,536	\$4,555,254	88%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
<u>All Electric Capital Projects</u>				
Dogwood Capital Costs	365,000	307,377	57,622	16%
Dogwood Plant Common	\$365,000	\$307,377	\$57,622	16%
ECC SCADA Hardware	325,000	-	324,999	100%
ECC SCADA Software	894,640	97,628	797,012	89%
Electric Control Center	\$1,219,640	\$97,628	\$1,122,011	92%
Annual Meter Program	1,000,000	29,764	970,235	97%
Electric Meters	\$1,000,000	\$29,764	\$970,235	97%
Electric Ops Automobiles	100,000	(49,860)	149,860	150%
Electric Ops Facility Improvements	150,000	4,213	145,786	97%
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	25,000	-	24,999	100%
Electric Ops Technology	100,000	11,786	88,214	88%
Electric Ops Tools	100,000	22,968	77,031	77%
Electric Ops Work Equipment	450,000	(49,860)	499,860	111%
Electric Ops General Construction	\$945,000	(\$60,754)	\$1,005,749	106%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Rosedale 161kV Sub OH Feeders	1,800,000	-	1,800,000	100%
Piper OH Feeders - Urban Outfitters	2,600,000	21,335	2,578,665	99%
Annual Overhead Construction-2020	-	3,816	(3,815)	-
Transmission Pole Replacement	500,000	-	500,000	100%
EO Barber Rebuild OH 15kV Feed	100,000	-	99,999	100%
Annual OH Construction	2,000,000	643,174	1,356,826	68%
Distribution Pole Inspection Replacement	2,250,000	399,179	1,850,821	82%
EO Turner Diagonal East Feeder and Backbone Interconnect	50,000	-	50,000	100%
98th St OH Feeder Relocation	475,000	-	474,999	100%
Nearman Feeder Extension for Holiday Sand - Gravel	255,000	-	255,000	100%
Electric Overhead Distribution	\$10,030,000	\$1,067,502	\$8,962,495	89%
Electric Prod Auto	25,000	-	24,999	100%
Electric Prod Work Equipment	677,000	-	677,000	100%
Electric Prod General Construction	\$702,000	\$0	\$701,999	100%
Annual Reimbursable Construction	50,000	222	49,778	100%
American Royal UG	5,000	-	5,000	100%
Indian Springs	5,000	-	5,000	100%
Reardon Center Redevelopment	5,000	-	5,000	100%
Rock Island Bridge Project	5,000	-	5,000	100%
West Legends Apartment Complex #3	5,000	-	5,000	100%
Woodlands	5,000	-	5,000	100%
EO Homefield Development	5,000	222	4,778	96%
EO Legends 267 Apartment/Entertainment	5,000	10,088	(5,088)	-
	5,000	-	5,000	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
EO Yards II				
Delaware Pkwy UG Circuit Extension	700,000	-	699,999	100%
	5,000	-	5,000	100%
Electric Reimbursable	\$795,000	\$10,532	\$784,467	99%
Storms - Electric Repairs	1,000	(564,976)	565,975	56,600%
Electric Storm Expense	\$1,000	(\$564,976)	\$565,975	56,600%
Substation Breakers	5,000	-	5,000	100%
Substation Relays	50,000	2,716	47,284	95%
Substation Improvements	150,000	35,756	114,244	76%
Substation Security	10,000	-	9,999	100%
Electric Substation	\$215,000	\$38,472	\$176,527	82%
Overhead Transformers	1,000,000	78,308	921,691	92%
Underground Transformers	2,800,000	-	2,799,999	100%
Electric Transformers	\$3,800,000	\$78,308	\$3,721,690	98%
Transmission Line FO Additions	100,000	-	99,999	100%
Misc Transmission Projects	250,000	407	249,593	100%
EO Victory West to Quindaro Trans Line	200,000	-	200,000	100%
EO Victory West to Maywood Trans Line	200,000	-	200,000	100%
69kV Mill Street - Kaw Backup Circuit	-	341	(341)	-
Electric Transmission	\$750,000	\$748	\$749,251	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Downtown UG Rebuild	500,000	-	500,000	100%
Fisher UG Feeders	200,000	1,105,903	(905,902)	-
Annual UG Construction-2020	-	739	(739)	-
Barber Switchgear #2 UG Feeder Exits - Bond 2020A	-	1,626	(1,626)	-
G&W Distr Switch Replacement	-	2,565	(2,565)	-
Annual UG Construction	2,000,000	603,762	1,396,237	70%
Electric Underground Distribution	\$2,700,000	\$1,714,596	\$985,405	36%
Street Light Improvements	100,000	46,484	53,515	54%
Traffic Signal Improvements	20,000	-	20,000	100%
Unified Govt OH Construction	20,000	-	20,000	100%
Unified Govt UG Distribution	20,000	(3,882)	23,882	119%
EO Levee Rebuild Along Kansas River	600,000	330,366	269,634	45%
Electric Unified Government Projects	\$760,000	\$372,968	\$387,031	51%
Telecommunications Technology	10,000	-	9,999	100%
Enterprise Telecommunications	\$10,000	\$0	\$9,999	100%
CT4 Hydraulic Oil & Lube Oil Varnish Removal	20,000	1,568	18,432	92%
CT4 Control System Upgrade	600,000	-	599,999	100%
Nearman Plant CT4	\$620,000	\$1,568	\$618,431	100%
NC Coal Conveyor Belt - Replacement	75,000	-	75,000	100%



KANSAS CITY BOARD OF PUBLIC UTILITIES **Construction Summary** **As Of Mar-23**

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
NC Fire Protection System Upgrade	50,000	(39,203)	89,203	178%
Nearman Plant Common	\$125,000	(\$39,203)	\$164,203	131%
N1 No 5 FWH Replacement	350,000	2,535	347,465	99%
N1 5KV Cables Replacement	220,000	2,264	217,735	99%
N1 Drum & Heater Inst Upgrade	155,000	1,910	153,090	99%
N1 MCC/Load Center Replace	250,000	6,619	243,381	97%
N1 Volt Reg Conversion	160,000	2,264	157,735	99%
N1 BOP PLC to DCS Upgrade	550,000	19,815	530,185	96%
N1 SCR Doors	300,000	887	299,113	100%
N1 SCR Catalyst Layer	550,000	220,382	329,618	60%
N1 Automation of SH Spray Iso Vlvs	-	149	(149)	-
N1 Bnr Coal Nozzles and Heads Replacements	2,140,000	579,391	1,560,608	73%
N1 Demineralizer Rental Conversion	150,000	2,009	147,991	99%
N1 Startup Transformer Rebuild	125,000	3,020	121,980	98%
EP N1 PJFF Bags / Cages Replacement	500,000	-	500,000	100%
EP N1 CT Acid Pumps Reconfiguration	150,000	-	150,000	100%
EP N1 Gen Rewedge/RHSV Seat Restore	688,000	1,371	686,628	100%
Nearman Plant Unit 1	\$6,288,000	\$842,615	\$5,445,380	87%
QC Levee Improvements per COE	340,000	-	339,999	100%
Quindaro Plant Common	\$340,000	\$0	\$339,999	100%
All Electric Capital Projects	\$30,665,641	\$3,897,144	\$26,768,469	87%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
All Water Capital Projects				
Water Main Adjustment-Billable	7,000	-	6,999	100%
Water Development Main Expense	360,500	195,868	164,631	46%
Reimbursable Water Mains	\$367,500	\$195,868	\$171,630	47%
Water Distrib System Relocations	250,000	14,926	235,074	94%
Water Distrib System Improvements	300,000	687,544	(387,544)	-
UG/CMIP Water Distrib Projects	750,000	12,477	737,523	98%
Water Distrib Valve Improvements	600,000	201,195	398,805	66%
Water Distrib Leak Project-2020	-	663	(663)	-
Water Distrib Fire Hydrant Program	546,000	88,656	457,344	84%
Water Distrib Master Plan Improvements	300,000	-	300,000	100%
Non Revenue Water Leak Detection	25,000	-	24,999	100%
Water Distrib Leak Project	3,000,000	85,907	2,914,093	97%
Lead and Copper Rule	750,000	-	750,000	100%
Water Distrib 12 Inch Main James St to Kansas Ave Bridge	350,000	-	350,000	100%
Water Distrib 12 inch Main Pacific at I-70 to Central Ave Bridge	800,000	-	800,000	100%
Water Distribution	\$7,671,000	\$1,091,367	\$6,579,631	86%
Water Automobiles	38,000	-	38,000	100%
Water Radios	5,000	-	5,000	100%
Water Tools	100,000	-	99,999	100%
Water Work Equipment	365,000	(10,842)	375,841	103%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Water Equipment	\$508,000	(\$10,842)	\$518,840	102%
Civil Engineering Facility Improvement	195,000	-	195,000	100%
Water Oper Facility Improvement	20,000	5,814	14,185	71%
Water Prod Facility Improvement	275,000	-	274,999	100%
Water Facility Improvements	\$490,000	\$5,814	\$484,184	99%
Civil Engineering Furnishings & Equipment	10,000	-	9,999	100%
Water Oper Furnishings & Equipment	6,000	-	6,000	100%
Water Prod Furnishings & Equipment	8,000	26,804	(18,803)	-
Water Furnishings and Equipment	\$24,000	\$26,804	(\$2,804)	(12)%
Civil Engineering Grounds	8,000	-	8,000	100%
Water Operations Grounds	50,000	(434)	50,433	101%
Water Production Grounds	30,000	-	30,000	100%
Water Grounds	\$88,000	(\$434)	\$88,433	100%
AMI-Automated Meter Reading	45,000	7,265	37,734	84%
6"-10" Water Meter Replacement	50,000	931	49,068	98%
1-1/2"-4" Water Meter Replacement	100,000	8,772	91,227	91%
5/8"-1" Water Meter Replacement	75,000	20,220	54,779	73%
12" & Over Water Meter Replacement	25,000	-	24,999	100%
Water Meters	\$295,000	\$37,189	\$257,807	87%



KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
NWTP Misc Projects				
Water Facility Control System Improvements	100,000	-	99,999	100%
Water Prod Basin Improvements	60,000	-	60,000	100%
Water Prod Facility Electrical Improvements	50,000	-	50,000	100%
Water Prod High Service Improvements	25,000	-	24,999	100%
Water Prod Raw Water Improvements	32,000	-	32,000	100%
	310,000	179	309,820	100%
Water Production Projects	\$577,000	\$179	\$576,818	100%
3" - 6" Water Service Replacement				
1-1/4" - 2" Water Service Replacement	20,000	21,092	(1,092)	-
3/4"-1" Water Service Replacement	26,300	32,092	(5,792)	-
8" & Over Water Service Replacement	600,000	88,502	511,498	85%
	29,300	6,137	23,163	79%
Water Services	\$675,600	\$147,824	\$527,777	78%
Argentine 7 MG Tank Replace				
Water Pump Station Controls	8,500,000	553,387	7,946,612	93%
Water Storage Improvements	25,000	54,818	(29,818)	-
Water Transmission Improvement	25,000	-	24,999	100%
Water Transmission Valve Improve	115,000	12,541	102,459	89%
UG/CMIP Water Transmission Projects	116,000	279	115,720	100%
WO Trans Main 98th & Parallel	2,900	-	2,900	100%
WO Kansas River Crossing	250,000	-	249,999	100%
Milan Pump Station Electrical Improvements	3,000,000	-	3,000,000	100%
Parallel Pump Station Electrical Improvements	450,000	-	450,000	100%
	1,500,000	-	1,500,000	100%
Water Storage and Transmission	\$13,983,900	\$621,025	\$13,362,871	96%

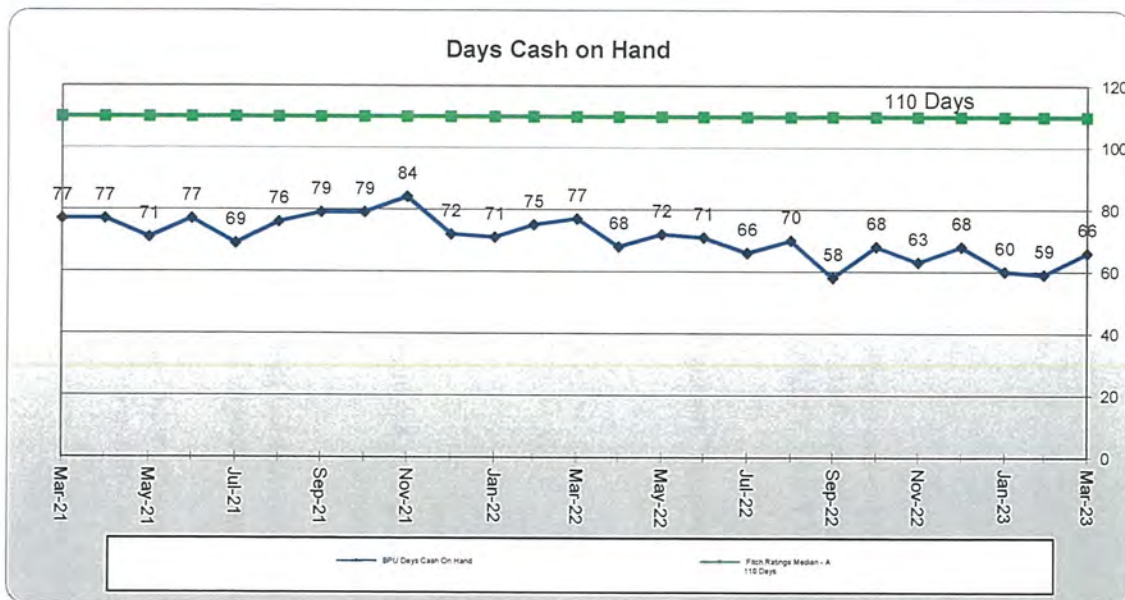
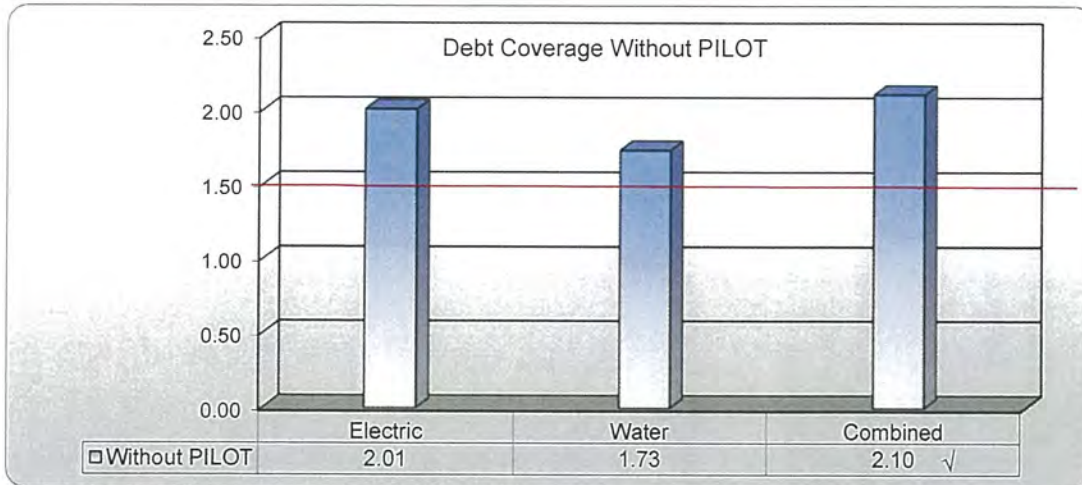
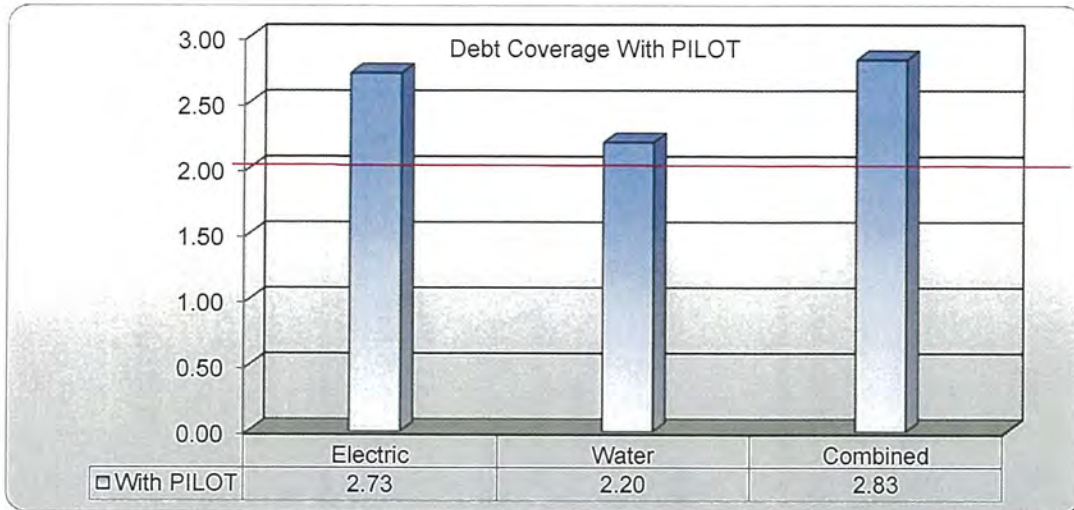


KANSAS CITY BOARD OF PUBLIC UTILITIES Construction Summary As Of Mar-23

PROJECT DESCRIPTION	BUDGET AMOUNT	YTD EXPENDED	REMAINING BALANCE	% REMAINING
Civil Engineering Technology	10,000	-	9,999	100%
Water Operations Technology	15,000	-	15,000	100%
Water Production Technology	5,000	-	5,000	100%
Water Technology	\$30,000	\$0	\$29,999	100%
All Water Capital Projects	\$24,710,000	\$2,114,794	\$22,595,186	91%
Grand Total	\$60,577,441	\$6,658,474	\$53,918,909	89%

BPU - Financial Metrics

March 31, 2023



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 2023

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, 2023</u>	Water 12 Months Ending <u>March 31, 2023</u>	Combined 12 Months Ending <u>March 31, 2023</u>
Revenues	\$ 327,806,813	53,537,848	381,344,661
Operating and Maintenance Expenses	(205,418,034)	(27,678,848)	(233,096,882)
Net Revenues	<u>\$ 122,388,779</u>	<u>25,859,000</u>	<u>148,247,779</u>
Maximum Annual Debt Service - Total Debt Coverage - Electric/2029 Water/2023 Combined/2024	\$ 44,880,036 2.73	11,745,142 2.20	52,424,285 2.83
Maximum Annual Debt Service - Parity Coverage - Electric/2030 Water/2023 Combined/2025	\$ 44,668,378 2.74	8,228,601 3.14	47,988,426 3.09



Lori C. Austin
CFO/CAO

Exhibit 1

REVENUES

	Electric	Water	Combined
	12 Months Ending	12 Months Ending	12 Months Ending
	<u>March 31, 2023</u>	<u>March 31, 2023</u>	<u>March 31, 2023</u>
Total Utility Revenues			
Residential Sales	\$ 86,932,092	24,894,722	111,826,814
Commercial Sales	117,961,714	11,735,967	129,697,681
Industrial Sales	52,881,026	6,269,674	59,150,700
Schools	11,305,733	619,297	11,925,030
Other Sales (1)	364,984	610,805	975,789
Wholesale Sales	17,500,770	1,298,345	18,799,115
Payment In Lieu Of Taxes	32,379,612	5,538,784	37,918,396
Interest Income and Other (2)	8,510,517	2,570,254	11,080,771
Bond Cost of Issuance	-	-	-
Deferred Revenue - Fuel/pp*	-	-	-
Less: Construction Fund Earnings	(29,635)	-	(29,635)
Total Revenues	\$ 327,806,813	53,537,848	381,344,661

*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 12 Months Ending March 31, 2023	Water 12 Months Ending March 31, 2023	Combined 12 Months Ending March 31, 2023
Operating Expenses*	\$ 271,853,596	41,566,342	313,419,938
Less: Depreciation And Amortization	(34,055,950)	(8,348,711)	(42,404,661)
Less: Payment In Lieu of Taxes	(32,379,612)	(5,538,783)	(37,918,395)
Operating & Maintenance Expenses	<u>\$ 205,418,034</u>	<u>27,678,848</u>	<u>233,096,882</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.

BOARD OF PUBLIC UTILITIES

CASH AND INVESTMENTS

	<u>March 31, 2023</u> <u>Electric</u>	<u>March 31, 2023</u> <u>Water</u>	<u>March 31, 2023</u> <u>Combined</u>
Beginning Cash and Investments As of 01/01/23	\$ 50,836,927	\$ 24,190,519	\$ 75,027,446
Cash Receipts Year to Date	119,384,658	13,309,025	132,693,683
Cash Payments Year to Date	(119,967,916)	(11,730,031)	(131,697,947)
Cash and Investments as of 3/31/23	<u>\$ 50,253,669</u>	<u>\$ 25,769,513</u>	<u>\$ 76,023,182</u>
Restrictions of Cash and Investments			
Customer Deposit	\$ 6,025,324	\$ 1,305,001	\$ 7,330,325
Self Insurance Reserve - Public Liability	800,000	200,000	1,000,000
Self Insurance Reserve -Workers' Comp	880,000	220,000	1,100,000
Debt Service Fund	17,095,073	5,013,484	22,108,557
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
Construction Fund 2016C	723,168	-	723,168
Construction Fund 2020A	813,346	-	813,346
Ongoing Construction Reserve for 2023	5,907,000	648,300	6,555,300
System Development	-	11,716,028	11,716,028
Remaining Operating Reserve Requirement	26,045,691	1,412,945	27,458,636
Economic Development Fund	350,000	150,000	500,000
Total Restrictions	<u>\$ 69,145,875</u>	<u>\$ 27,105,758</u>	<u>\$ 96,251,633</u>
Unrestricted Cash and Investments	<u>\$ (18,892,206)</u>	<u>\$ (1,336,245)</u>	<u>\$ (20,228,451)</u>

* 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

