Columbus Utility Commission Meeting Agenda

Thursday, May 21, 2026 at 6:00 PM

Columbus City Hall – 105 N. Dickason Boulevard

Call to Order

Roll Call

Notice of Open Meeting

Approval of Agenda

Public Comment

Consent Agenda

1. Approval of April 16th, 2026, Utility Commission Minutes
2. Approve Utility Departments Cash Disbursements Report and Accounts Payable Report
3. Outage Reports

New Business

4. Consider and take action on the recommendations of sewer rate updates for the City of Columbus, Village of Fall River and Town of Elba
5. Consider and take action on Task Order 2026-03 with Ruekert-Mielke related to annual street maintenance.

Reports

6. Director's Report Outline
7. Typical Bill Comparison Summary
8. May 2026 Live Lines

Adjourn

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

Utility Commission Meeting Minutes

Thursday, April 16, 2026 at 6:00 PM

Columbus City Hall – 105 N. Dickason Boulevard

Call to Order

President Michael Thom called the meeting to order at 6:00 pm.

Roll Call

The following members were present: Michael Thom, Reagan Rule, Brook Andler, Molly Finkler, Sandy Curtis, and Jack Sanderson.

Joe Hammer was absent and excused from the meeting.

Notice of Open Meeting

The meeting was noted as posted.

Approval of Agenda

Motion by Finkler, seconded by Rule to approve the agenda. The motion was carried on a unanimous voice vote.

Public Comment

There was no public comment.

Consent Agenda

Motion made by Curtis, seconded by Finkler to approve the consent agenda. Motion was carried on a unanimous roll call vote.

1. Approval of February 19th, 2026, Utility Commission Minutes.
2. Approve Utility Departments Cash Disbursements Report and Accounts Payable Report.
3. Outage Report.

New Business

4. Consider and take possible action on the approval of the revised Utility Director job description.

   Motion by Finkler, seconded by Rule to approve the revised Utility Director job description with a formal title to be determined. Motion was carried on a unanimous roll call vote.

5. Consider and take action on the creation of an assistant Utility Director and approval of the job description.

   Motion by Finkler, seconded by Curtis, to approve the job description and authorization with title to be determined.

   Motion by Finkler, second by Curtis, to amend the motion to approve the creation of the position, job description, with title to be determined, and to revise the CDL requirement to require a Class B CDL. Motion was carried on a unanimous roll call vote.

Reports

6. Director's Report Outline.

   Utilities Director Myrum provided a Director's report highlighting recent work by staff and clean-up efforts that took place on April 14th following a significant storm that impacted Columbus.

7. March 2026 Live Lines.

Adjourn

Motion by Finkler, seconded by Rule to adjourn at 7:02 pm. Motion carried on a unanimous voice vote.

*A quorum of city committees and/or commissions may be present at this meeting. No action will be taken or considered by those committees and/or commissions.

COLUMBUS
WISCONSIN

Thursday, May 21, 2026, at 6:00 PM

Columbus City Hall – 105 N. Dickason Boulevard

Item Title: Consider and take action on Financial Reports.

Submitted By: Michelle Kaltenberg, Business Manager

Detailed Description of Subject Matter:

Included in the Financial Reports are the Treasurer's Report and the Cash Disbursements Report.

The Accounts Payable Report will be sent via email on the Wednesday before the Commission meeting.

List all Supporting Documentation Attached:

1. Treasurer's Report
2. The Cash Disbursements Report

Action Requested of Commission:

1. Review and approve the Cash Disbursements Report and the Accounts Payable Report.

CITY OF COLUMBUS - COLUMBUS UTILITIES
TREASURER'S REPORT - APRIL 2026

GENERAL FUND (commingled cash) - ACCOUNT #1310		
CASH ON HAND - BEGINNING OF MONTH:	$	(1,126,131.54)
Receipts:	$	6,628,686.51
Interest Earned:		
Sub-total:	$	5,502,554.97
Disbursements:	$	(1,019,296.65)
Cash on Hand - Month End:	**$**	**4,483,258.32**

NOTE: Conventional utility accounting standards recommend a balance equal to two month's expenses - approx. $1,400,000 (LGIP & Checking).

CW&L RESERVE FUND - F&M - ACCOUNT #1251		
CASH ON HAND - BEGINNING OF MONTH:	$	340,422.56
Receipts:	$	-
Interest Earned:	$	-
Sub-total:	$	340,422.56
Withdrawal from CDAR :	$	-
Cash on Hand - Month End:	**$**	**340,422.56**

F&M Bank/CDAR 52 Week Certificate of Deposit: $170,211.28 Due June 2026 4.40%; $170,211.28 Due December 2026 4.25%

UTILITY GENERAL FUND - LGIP #13 - ACCOUNT #1314		
CASH ON HAND - BEGINNING OF MONTH:	$	524,902.13
Receipts:	$	15,500.00
Interest Earned:	$	1,473.65
Sub-total:	$	541,875.78
Disbursements:	$	(53,443.50)
Cash on Hand - Month End:	**$**	**488,432.28**

E-3-P ENHANCED ENERGY EFFICIENCY PROGRAM - F&M - ACCOUNT #1313		
CASH ON HAND - BEGINNING OF MONTH:	$	139,068.17
Receipts:	$	403.70
Interest Earned *(pd semi-annually May/Nov)* :	$	-
Sub-total:	$	139,471.87
Disbursements:		
Cash on Hand - Month End:	**$**	**139,471.87**

MRB PRINCIPAL & INTEREST - LGIP #5 - ACCOUNT #1255		
CASH ON HAND - BEGINNING OF MONTH:	$	541,373.53
Receipts:	$	30,000.00
Interest Earned:	$	933.31
Sub-total:	$	572,306.84
Disbursements:	$	(319,675.00)
Cash on Hand - Month End:	**$**	**252,631.84**

NOTE: Transfers are made monthly to accrue sufficient funds to make May 1 and November 1 principal & interest payments.

CW&L DEPRECIATION - LGIP #6 - ACCOUNT #1266		
CASH ON HAND - BEGINNING OF MONTH:	$	608,734.20
Receipts:	$	5,000.00
Interest Earned:	$	1,845.44
Sub-total:	$	615,579.64
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**615,579.64**

NOTE: Bond covenants require a "depreciation fund" with recommended balance of $300,000 to cover plant renewals and replacements.

SEWER UTILITY - LGIP #4 - SEWER UTILITY GENERAL FUNDS		
CASH ON HAND - BEGINNING OF MONTH:	$	1,266.29
Receipts:	$	-
Interest Earned:	$	3.84
Sub-total:	$	1,270.13
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**1,270.13**

SEWER UTILITY - LGIP #8 - BOND REDEMPTION/RESERVE		
CASH ON HAND - BEGINNING OF MONTH:	$	507,764.55
Receipts:		
Interest Earned:	$	1,538.92
Sub-total:	$	509,303.47
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**509,303.47**

SEWER UTILITY - LGIP #11 - COLLECTION MAIN - REPLACEMENT		
CASH ON HAND - BEGINNING OF MONTH:		$901,377.36
Receipts:		
Interest Earned:		$2,731.88
Sub-total:	$	904,109.24
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**904,109.24**

SEWER UTILITY - F&M SAVINGS - BOND REDEMPTION/RESERVE		
CASH ON HAND - BEGINNING OF MONTH:	$	236,293.05
Receipts:		
Interest Earned *(pd semi-annually May/Nov)* :		
Sub-total:	$	236,293.05
Disbursements:		
Cash on Hand - Month End:	**$**	**236,293.05**

WWTP REPLACEMENT FUNDS - LGIP #9		
CASH ON HAND - BEGINNING OF MONTH:	$	178,876.93
Receipts:	$	15,460.00
Interest Earned:	$	543.70
Sub-total:	$	194,880.63
Disbursements:	$	-
Cash on Hand - Month End:	**$**	**194,880.63**

WWTP FALL RIVER RESTRICTRED REPLACEMENT FUNDS - F&M CDARS		
CASH ON HAND - BEGINNING OF MONTH:	$	1,065,564.23
Receipts:	$	-
Interest Earned:	$	-
Sub-total:	$	1,065,564.23
Withdrawal from CDAR :	$	-
Cash on Hand - Month End:	**$**	**1,065,564.23**

F&M Bank/CDAR (2) - Interest paid out and deposited to Checking

F&M Union Bank-Checking/Savings	0.5% / 0.75%	Local Gov't. Investment Pool	3.69%
Farmers & Merchants Bank - CDARS	4.35%-4.65%		

COLUMBUS UTILITIES
Cash Disbursement Report
April, 2026

12-May-26

DATE	CHECK NO	NAME	AMOUNT	DESCRIPTION
4/16/2026	24920	AERZEN	$257.81	TRANSDUCERS (1)
4/16/2026	24921	AMARIL UNIFORM COMPANY	$380.67	FR CLOTHES FOR JAKE B AND JEFF H
4/16/2026	24922	AMBUSH PEST CONTROL	$120.00	SUBSTATION RODENT CONTROL #4, ADMIN BLDG RODENT CONTROL
4/16/2026	24923	ANTHONY DERR	$75.60	MILEAGE FOR WASTEWATER CONFERENCE
4/16/2026	24924	AQUAFIX	$661.76	BUG ON A ROP SR (CASE OF 4)
4/16/2026	24925	BORDER STATES ELECTRIC	$5,481.46	(50) LOADBREAK BUSHING INSERT, (120) 15KV BSHG CRV
4/16/2026	24926	BURKE TRUCK & EQUIPMENT	$523.44	GO LIGHT, GT LED HYBRID, 12V, PERM MOUNT, WIRELESS REMOTE
4/16/2026	24927	CARDINAL EMBROIDERY	$24.00	EMBROIDERY LOGO/NAME-JEFF
4/16/2026	24928	CITY OF COLUMBUS	$72,629.95	MONTHLY PILOT PAYMENT, SALARIES, FOREST LANDSCAPING PAY REQUEST 4, R&M W. SCHOOL ST RECONSTRUCTION, PHONE REIMBURSEMENT, GFL FEB & MARCH
4/16/2026	24929	COLUMBUS AREA CHAMBER	$225.00	2026 MEMEBERSHIP, REBUD PRINCE & PRINCESS CONTEST 2026
4/16/2026	24930	COLUMN SOFTWARE PBC	$193.80	WATERPLANT 2 RELIABILITYIMPROVEMENTS
4/16/2026	24931	CORE & MAIN LP	$1,786.87	2" METER, METER FLANGE, BOLT, NUT
4/16/2026	24932	CULLIGAN WATER CONDITIONING	$203.50	PE-DI RENT 4/1-4/30, DI REGENERATION CHARGE
4/16/2026	24933	DREXEL	$301.68	(12) 4X4'S FOR THE POLE YARD
4/16/2026	24934	FORSTER ELECTRICAL	$19,084.25	REDEPLOYMENT OF STEP TIE TRANSFORMERS, SUBSTATION #2 UPGRADE, CA APPLICATION PROFESSIONAL SERVIES, SUBSTATION #3 UPGRADES, ATC MAKE READ WORK
4/16/2026	24935	GRAINGER, INC	$384.37	CHECK VALVE (2) COUPLING BODY (6), (1) 2-WAY VALL VALVE, (2) PVC UNION, (6) PVE STRAIGHT, (2) PVC TEE 1 IN
4/16/2026	24936	HAMMES FIRE & SAFETY	$1,070.00	ANNUAL MONITORYING (12), ANNUAL FIRE EXTINGUSISHER INSPECTIONS
4/16/2026	24937	HAWKINGS, INC	$640.87	WATER TREAMENT CHEMICALS
4/16/2026	24938	HYDROCORP, INC	$980.00	CROSS CNNECTION CONTRL PROGRAM
4/16/2026	24939	ICS MEDICAL ANSWERING SERVICE	$369.11	PHONE ANSWERING SERVICE
4/16/2026	24940	INFOSEND, INC	$1,903.15	UTILITY BILL PRINTING AND MAILING, INLINE INSERT
4/16/2026	24941	MASON MOSHER	$409.94	MASON APRRENTICESHIP
4/16/2026	24942	MERLE NOREN	$434.58	CLOTHES REIMBURSEMENT
4/16/2026	24943	MIDWEST CHEMICAL & EQUIPMENT	$612.00	(1) DRUMS POLYMER
4/16/2026	24944	MIDWEST SALT	$3,410.56	BULK SALT
4/16/2026	24945	MULCAHY SHAW WATER	$306.11	RE 2.5 REAGENT FOR P700, 1.6 STD SOLUTION, CL 1.0 CLEANING SOLUTION
4/16/2026	24946	MUNICIPAL ENVIRONMENTAL	$503.60	2026 MEMBERSHIP DUES
4/16/2026	24947	NAPA AUTO PARTS	$53.98	CARLYLE PLUG TAP (1), HEX DIENATIONAL COARS (1)
4/16/2026	24948	NATIONAL FIRE SAFETY COUNCAL	$210.00	FIRE SAFETY ED MATERIALS
4/16/2026	24949	NCL OF WISCONSIN, INC	$3,382.01	WASTWEATER AND WATER DAILY TESTING
4/16/2026	24950	NICOLE RENKAS	$101.50	MILEAGE FOR MEUW LEADING THROUGH COLLABORATION CLASS
4/16/2026	24951	NIEMANN FOODS, INC	$796.90	ULTRA BLACK GASKET, OUTLET BUPLEX, MISC FASTENERS, GLOVES, CABLE TIES, TAMPER STEEL HANDLE
4/16/2026	24952	NORTHERN LAKE SERVICES	$1,978.07	2026 QUARTERLY TESTING WASTEWATER, 2026 SLUDGE TESTING
4/16/2026	24953	OPENPOINT	$1,250.00	MONTHLY SUBSCRIPTION
4/16/2026	24954	PACKERLAND RENT-A-MAT, INC	$119.33	URINAL REFILLS, MATS
4/16/2026	24955	PETER GALLUN	$135.10	MILEAGE FOR WASTEWATER CONFERENCE
4/16/2026	24956	PRAIRIE RIDGE HEALTH	$225.00	ANNUAL AUDIOGRAMS FOR CREW
4/16/2026	24957	RESCO	$53,661.00	(3) TRASNFORMERS
4/16/2026	24958	RUEKERT & MIELKE, INC	$19,169.86	HERITAGE WAY WATER MAIN EXTENSION, GENERAL SERVICES WASTEWATER, WATER QUALITY TRADING ASSISTANCE, WWTF SCADA COMPUTER UPGRADES, WWTF BIOSOLIDS DRY STUDY
4/16/2026	24959	STATE OF WISCONSIN DOA	$5,662.57	PUBLIC BENEFITS FY26 Q3
4/16/2026	24960	STUART C IRBY CO	$9,412.71	(24) SPLICE CABLE CLEANER, (2) 3PH PRIMARY CABINET 2/PALLET, 3PH PRIMARY CABINET 2/PALLET
4/16/2026	24961	SUTTLE-STRAUS	$1,332.19	HOME ENERGY REPORTS
4/16/2026	24962	TINA & ERICK SERIVDONE	$61.34	REFUND OVER PAID UTILITIES
4/16/2026	24963	USIC LOCATING SERVICES, INC	$1,438.15	LOCATING EXPENSES
4/16/2026	24964	VC3, INC	$296.32	NETWORK SECURY/FIREWALL LIC/SUB
4/16/2026	24965	VERONA SAFETY SUPPLY, INC	$265.46	SAFETY GLASSES (24), SCOTT RAGS (8)
4/16/2026	24966	WI STATE LABORATORY OF HYGIENE	$31.00	MONTHLY FLUORIDE TEST
4/16/2026	24967	WISEGUYS AUTO REPAIR, LLC	$125.00	TRUCK #21 NOISE IN 2022 FORD F350
4/16/2026	24968	EWALD MOTORS OF OCONOMOC	$53,443.50	2026 RAM 3500
		SUBTOTAL	**$266,125.07**	**Accounts Payable List Approved at April Meeting**
	ACH	Farmers & Merchants Union Bank	$35.00	NSF Fees
16-Apr	ACH-4727	Brook Andler	$50.00	Commission Fees
16-Apr	ACH-4728	Jack Sanderson	$50.00	Commission Fees
16-Apr	ACH-4729	MICHAEL THOM	$50.00	Commission Fees
16-Apr	ACH-4730	REGAN RULE	$50.00	Commission Fees
16-Apr	ACH-4731	SANDRA CURTIS	$50.00	Commission Fees
21-Apr	ACH-4732	Charter Communications	$135.00	Wastewater Spectrum internet
26-Apr	ACH-4732	Seera	$1,880.11	Focus on Energy
21-Apr	ACH-4733	Cintas First Aid & Safety	$73.06	First Aid Supplies
21-Apr	ACH-4734	We Energies	$16.47	119 MIDDLETON ST LIFT STATION
10-Apr	ACH-4735	Kwik Trip	$163.15	Fuel
10-Apr	ACH-4736	WEX BANK (BP)	$777.02	Fuel
10-Apr	ACH-4737	WI Department of Revenue	$8,766.52	Sales and Use tax
21-Apr	ACH-4738	Elan Financial Services	$9,647.91	
21-Apr	ACH-4739	We Energies	$1,031.18	TREATMENT PLANT
29-Apr	ACH-4740	American Transmission Co	$9,822.00	ADDITIONAL CAPITAL CONTRIUBTIONS
21-Apr	ACH-4741	Charter Communications	$100.00	Internet Admin Building
06-Apr	ACH-4742	Payment Service Network	$4,189.90	Customer Payment Fee
21-Apr	ACH-4743	Rhyme business products	$2,631.53	It Agreement

17-Apr	ACH-4744	We Energies	$18.24	WATERLOO LIFT STATION
28-Apr	ACH-4745	WPPI Energy	$489,256.79	Shared meter tech, WAN, Assessment, cyber security, electric MDM Charges, water MDM charges, Northstar, AMI Implementation, & Northstar MDM interface, purchased power
21-Apr	ACH-4746	Charter Communications	$119.99	Internet Electric Scada
21-Apr	ACH-4747	Rhyme business products	$403.28	Printer Agreement
21-Apr	ACH-4748	We Energies	12.85	Wastewater Pump Station
21-Apr	ACH-4749	We Energies	$828.27	Natural gas service Admin building
21-Apr	ACH-4750	We Energies	$81.18	Natural gas service water plant #2
21-Apr	ACH-4751	We Energies	$9.24	Westside Sewage Lift
03-Apr	ACH	CWL Net Payroll	$36,181.15	Net Payroll for 1st Payroll in April #7
04-Apr	ACH -4723	EFTPS	$11,584.20	FICA/MED/FED Withholding Payroll #7
04-Apr	ACH -4725	WI Deferred Comp Board	$1,653.09	Payroll Deferral Billing for Payroll #7
04-Apr	ACH-4724	NORTH SHORE DEFERRED COMP	$300.00	PAYROLL DEFERRAL BILLY #7
04-Apr	ACH -4726	Wisconsin Department of Revenue	$1,781.01	State Withholding Payroll #7
29-Apr	ACH	Investment Pool	$30,000.00	March Bond Interest Payment
29-Apr	ACH	Investment Pool	$5,000.00	March Depreciation Payment
29-Apr	ACH	Investment Pool	$15,500.00	Transfer into LGIP #13 General Fund
29-Apr		Investment Pool	$15,460.00	TRANSFER INTO LGIP #9-UTILITY GENERAL FUND
29-Apr	ACH	E3P Transfer	$403.70	E3P Enhanced Energy Transfer
17-Apr	ACH	CWL Net Payroll	$36,827.40	Net Payroll for 2nd Payroll in April #8
29-Apr	ACH-4732	CITY OF COLUMBUS-AFLAC	$82.42	AFLAC FOR CW&L EMPLOYEES FOR MARCH
29-Apr	ACH-4733	CITY OF COLUMBUS - RETIREMENT	$16,094.12	RETIREMENT FOR CW&L EMPLOYEES FOR MARCH
29-Apr	ACH-4734	CITY OF COLUMBUS - HEALTH INS	$26,848.76	DEAN CARE HEALTH INSURANCE FOR CW&L EMPLOYEES FOR MARCH
29-Apr	ACH-4735	CITY OF COLUMBUS - DENTAL INS	$1,564.76	DENTAL INSURANCE FOR CW&L EMPLOYEES FOR MARCH
29-Apr	ACH-4736	CITY OF COLUMBUS - VISION INS	$179.46	VISION INSURANCE FOR CW&L EMPLOYEES FOR MARCH
29-Apr	ACH-4737	CITY OF COLUMBUS - HEALTH SAVINGS	$2,838.82	HEALTH SAVINGS ACCOUNT TRANSFER FOR MARCH
29-Apr	ACH-4738	CITY OF COLUMBUS - LIFE	$544.31	LIFE INSURANCE FOR EMPLOYEES MARCH
29-Apr	ACH-4739	CITY OF COLUMBUS-ASSURITY	$723.62	ASSURITY TRANSFER FOR MARCH
29-Apr	ACH-4740	CITY OF COLUMBUS-CHAMP PLAN	$6,889.92	CHAMP PLAN TRANSFER FOR MARCH
29-Apr	ACH-4741	CITY OF COLUMBUS-CHAMP BENEFIT	($5,593.92)	CHAMP BENEFIT TRANSFER FOR MARCH
29-Apr	ACH-4742	City of Columbus - LTD	$348.06	LTD NON CASH TRANSFER TO THE CITY
18-Apr	ACH-4743	EFTPS	$12,564.41	FICA/MED/FED Withholding Payroll #8
18-Apr	ACH-4744	WI Deferred Comp Board	$1,876.18	Payroll Deferral Billing for Payroll #8
18-Apr	ACH-4745	NORTH SHORE DEFERRED COMP	$300.00	Payroll Deferral Billing for Payroll #8
18-Apr	ACH-4746	Wisconsin Department of Revenue	$1,969.72	State Withholding Payroll #8
21-Apr	ACH 4759	FP Mailing Solutions	$800.00	Postage
	ACH	Farmers & Merchants Union Bank	$201.70	ACH /WIRE Fees
		SUBTOTAL	$753,171.58	

Total $1,019,296.65 Approved By:

Date:

COLUMBUS WATER & LIGHT CUSTOMER OUTAGE REPORT

SUBSTATION Sub 1 CIRCUIT # 103 DATE 4/14/2026

LOCATION OF FUSE OR RECLOSER School St to Spring St

CUSTOMER NAME OR LOCATION

REMARKS

PART THAT FAILED

0 None
1 Numerous
2 Other-note in remarks
3 Transmission equipment
4 Substation equipment

O.H. DISTRIBUTION

10 Anchor or guy
11 Arrester
12 Conductor – Primary
13 " - Secondary
14 Connector
21 Insulator
24 Metering equipment
25 Pole
26 Recloser
27 Riser or Jumper
28 Splice
29 Switch - GOAB
30 " - Disc.
31 Cutout - Fused
32 Transformer – Line
33 Transformer – Potential

U.G. DISTRIBUTION

50 Arrester
51 Conductor – Primary
52 " - Secondary
53 Connector – Bolted
54 " - Comp.
55 " - Elbow
56 " - Splice
59 Terminator
60 Transformer – Pad Mount
61 Transformer – Bayonet Fuse
62 Metering Equipment

WEATHER _____

1 Normal
2 Wind
3 Thunderstorm
4 Rain
5 Rain and wind
6 Fog
7 Ice
8 Ice and wind
9 Snow
10 Extreme cold
11 Extreme heat
12 Extreme storm

CAUSE _____

0 Unknown
1 Loss of supply
2 Operating error
3 Circuit overload
4 Mis-coordination
5 Faulty installation
6 Lightning
7 Wind
8 Ice
9 Cold weather
10 Hot Weather
11 Moisture
12 Contamination
13 Fire
14 Extreme storm

FOREIGN OBJECTS

20 Vehicles
22 Trees – tore down
23 Trees – shorted
24 Animals
25 Birds
26 Underground dig in
27 Vandalism
28 Other

EQUIPMENT

30 Manufacturing defect
31 Equipment overload
32 Electrical failure
33 Worn out

(use 24 hour time)

TIME OFF 1230 AM ON 4:00 PM

Number of Calls 1

Number of Customers	Minutes Duration
27	17hr

TRANSFORMER FAILURE

CWL# _____ KVA _____

MFG _____ AGE (est) ____

Serial # _____

Arrester ON / OFF Tank (circle one)

ARRESTOR FAILURE

MFR _____ Porc Polymer
Riser Line Transformer
(circle all that apply)

DEVICE THAT OPENED

Distribution
Main Feeder

Breaker _____ Counter _____

Targets _____

Branch Line

O.C.R. _____ Size _____
Fuse _____ Size _____

Transformer

Fuse _____ Transf. Size _____

ROUTING (initial)

Responded By Jeff Hecht

Line Assisted By Mason Jake Bowles Jake Tanner

Assisted By Juniors

Manager Randy

Outage File

Item #3.

COLUMBUS WATER & LIGHT CUSTOMER OUTAGE REPORT

SUBSTATION 1 CIRCUIT # 104 DATE 4 \ 17 \ 26

LOCATION OF FUSE OR RECLOSER 5E/37/70

CUSTOMER NAME OR LOCATION 1250 PARK AVE.

REMARKS

PART THAT FAILED

0 None
1 Numerous
(2) Other-note in remarks
3 Transmission equipment
4 Substation equipment

O.H. DISTRIBUTION

10 Anchor or guy
11 Arrester
12 Conductor – Primary
13 " - Secondary
14 Connector
21 Insulator
24 Metering equipment
25 Pole
26 Recloser
27 Riser or Jumper
28 Splice
29 Switch - GOAB
30 " - Disc.
31 Cutout - Fused
(32) Transformer – Line
33 Transformer – Potential

U.G. DISTRIBUTION

50 Arrester
51 Conductor – Primary
52 " - Secondary
53 Connector – Bolted
54 " - Comp.
55 " - Elbow
56 " - Splice
59 Terminator
60 Transformer – Pad Mount
61 Transformer – Bayonet Fuse
62 Metering Equipment

WEATHER

(1) Normal
2 Wind
3 Thunderstorm
4 Rain
5 Rain and wind
6 Fog
7 Ice
8 Ice and wind
Snow
10 Extreme cold
11 Extreme heat
12 Extreme storm

CAUSE

0 Unknown
1 Loss of supply
2 Operating error
3 Circuit overload
4 Mis-coordination
5 Faulty installation
6 Lightning
7 Wind
8 Ice
9 Cold weather
10 Hot Weather
11 Moisture
12 Contamination
13 Fire
14 Extreme storm

FOREIGN OBJECTS

20 Vehicles
22 Trees – tore down
23 Trees – shorted
24 Animals
25 Birds
26 Underground dig in
27 Vandalism
28 Other

EQUIPMENT

30 Manufacturing defect
31 Equipment overload
(32) Electrical failure
33 Worn out

(use 24 hour time)

TIME OFF 11:22 ON 15:30

Number of Calls 1

Number of Customers	Minutes Duration
1	210

TRANSFORMER FAILURE

CWL# 704 KVA 50

MFG JENNYS ELEC N AGE (est) 31

Serial # 11992-5

Arrester ON / (OFF) Tank (circle one)

ARRESTOR FAILURE

MFR _____ Porc Polymer

Riser Line Transformer

(circle all that apply)

DEVICE THAT OPENED

Distribution

Main Feeder

Breaker _____ Counter _____

Targets _____

Branch Line

O.C.R. _____ Size _____

Fuse _____ Size _____

Transformer

Fuse 30A Transf. Size 50

ROUTING (initial)

Responded By JAKE B.

Line Assisted By Dalton mason

Assisted By _____

Manager Randy M.

Outage File

Item #3.

COLUMBUS WATER & LIGHT CUSTOMER OUTAGE REPORT

SUBSTATION H 2 CIRCUIT # 103 DATE 4\23\26

LOCATION OF FUSE OR RECLOSER ~~Patterson~~ 50/93/17

CUSTOMER NAME OR LOCATION 752, 730 Hamilton St.

REMARKS

PART THAT FAILED

0 None
1 Numerous
2 Other-note in remarks
3 Transmission equipment
4 Substation equipment

O.H. DISTRIBUTION

10 Anchor or guy
11 Arrester
12 Conductor – Primary
13 " - Secondary
14 Connector
21 Insulator
24 Metering equipment
25 Pole
26 Recloser
27 Riser or Jumper
28 Splice
29 Switch - GOAB
30 " - Disc.
31 Cutout - Fused
32 Transformer – Line
33 Transformer – Potential

U.G. DISTRIBUTION

50 Arrester
51 Conductor – Primary
52 " - Secondary
53 Connector – Bolted
54 " - Comp.
55 " - Elbow
56 " - Splice
59 Terminator
60 Transformer – Pad Mount
61 Transformer – Bayonet Fuse
62 Metering Equipment

WEATHER

1 Normal
2 Wind
3 Thunderstorm
4 Rain
5 Rain and wind
6 Fog
7 Ice
8 Ice and wind
9 Snow
10 Extreme cold
11 Extreme heat
12 Extreme storm

CAUSE

0 Unknown
1 Loss of supply
2 Operating error
3 Circuit overload
4 Mis-coordination
5 Faulty installation
6 Lightning
7 Wind
8 Ice
9 Cold weather
10 Hot Weather
11 Moisture
12 Contamination
13 Fire
14 Extreme storm

FOREIGN OBJECTS

20 Vehicles
22 Trees – tore down
23 Trees – shorted
24 Animals
25 Birds
26 Underground dig in
27 Vandalism
28 Other

EQUIPMENT

30 Manufacturing defect
31 Equipment overload
32 Electrical failure
33 Worn out

(use 24 hour time)

TIME OFF 18:10 ON 18:45

Number of Calls 1

Number of Customers	Minutes Duration
2	35

TRANSFORMER FAILURE

CWL# _____ KVA _____

MFG _____ AGE (est) ____

Serial # _____

Arrester ON / OFF Tank (circle one)

ARRESTOR FAILURE

MFR _____ Porc Polymer
Riser Line Transformer
(circle all that apply)

DEVICE THAT OPENED

Distribution
Main Feeder

Breaker _____ Counter _____

Targets _____

Branch Line

O.C.R. _____ Size _____
Fuse _____ Size _____

Transformer

Fuse 10 Transf. Size 15kV

ROUTING (initial)

Responded By JAKE B.

Line Assisted By JAKE T.

Assisted By _____

Manager _____

Outage File

Ruekert • Mielke
4630 S. Biltmore Lane, Madison, WI 53718 608-819-2600

MEMO

TO: Columbus Wastewater Utility

FROM: Kevin J. Wagner, P.E.

DATE: May 15, 2026

SUBJECT: 2026 Sanitary Sewer Rate Study

Ruekert & Mielke, Inc. (R/M) has completed a study of the wastewater utility's infrastructure needs and financial condition. This memo accompanies the study to provide a summary of the work that was completed.

The sanitary sewer study and analysis included the following work:

- Update of the Wastewater Utility Capital Improvement Plan (CIP) for the 2026-2036 planning period.
- Financial forecast of projected costs over the planning window, using 2024 and 2025 financial data.
- Review of the current rate structure and methodology for the Village of Fall River, as governed by the Intergovernmental Agreement (IGA) and its Amendments.
- Assessment and allocation of capital, operational, equipment and debt costs, over the planning window, as they relate to the Utility, the Village of Fall River, and the Elba Sanitary District.
- Projection of revenue requirements and associated rate increases necessary to meet revenue requirements for operations, debt obligation and capital projects.
- Update of volumetric rates for the Village of Fall River and the Elba Sanitary District
- Planning-level projections for future rate increases to provide sufficient funding to meet forecasted costs over the planning window.
- Recommendation of a cash reserve policy to maintain cash on hand to fund unanticipated costs.

This study combined a review of the Utility's infrastructure needs with the projected costs and revenues for the Utility through 2036. It also included a review and refinement of the process the Utility uses to implement the IGA methodology for the Village of Fall River.

The key findings from this study were the following:

- Operations and Maintenance (O&M) costs have increased significantly, by 90% from 2020 to 2026.

- The Wastewater Utility has a critically low cash balance and is projected to not be able to maintain funding for operations and existing debt obligation without significant rate increases.

With the Utility's current financial situation, and the need to increase revenue to maintain funding for the increased operational costs, the Utility will need to enact rate increases in the near future.

Additionally, the volumetric rates for the Village of Fall River and the Elba Sanitary District are due for updating, as the IGA stipulates rate adjustments every two years, and the current rates do not accurately reflect the Utility's cost for treatment. Our recommendations from this study are:

- Implement a 19% volumetric rate increase to commence June 1, 2026 - resulting in an increase from a rate of $6.35 per 100 cubic feet to $7.56 per 100 cubic feet.
- Update the volume rates for the Village of Fall River in compliance with the IGA from $2.59 per 1,000 gallons treated to $3.13 per 1,000 gallons treated.
- Update the volume rates for the Elba Sanitary District from $2.42 per 1,000 gallons treated to $3.13 per 1,000 gallons treated.

The sewer study report provides detailed documentation of the analysis, including the capital improvement plan, financial forecast, and the methodology used for determining the recommended rates.

KJW:cal

2026 Sanitary Sewer Rate Study REPORT

2026 Sanitary Sewer Rate Study Report

May 2026

PREPARED FOR:
Columbus Utilities
950 Maple Avenue
Columbus, WI 53925

PREPARED BY:
Ruekert & Mielke, Inc.
4630 S. Biltmore Lane
Madison, WI 53718

Ruekert • Mielke

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2026 SANITARY SEWER RATE STUDY REPORT

PART I - EXECUTIVE SUMMARY

A. Background and Purpose

Background

The Columbus Utilities manage the Wastewater, Water and Electric Utilities for the City of Columbus. They are responsible for the collection, conveyance, treatment, and disposal of wastewater generated within the City of Columbus limits, as well as from interconnected systems. The Utility operates as an enterprise fund and relies on user charges to recover all costs associated with operations, maintenance, debt service, and capital reinvestment.

This rate study evaluates the Wastewater Utility's current financial condition and future funding needs over a multi-year planning horizon. The analysis demonstrates that existing sewer rates are insufficient to fully fund projected operating costs, existing debt service, planned capital improvements, and required reserve balances. Without rate adjustments, the Wastewater Utility's financial position will continue to deteriorate, increasing financial risk, limiting the City's ability to respond to emergencies or regulatory mandates, and potentially leading to issues paying for operations costs and debt obligations in the near future.

Purpose

The purpose of this study is to review existing infrastructure needs and sewer rates, and confirm if existing rates are adequate, or if rate increases are recommended.

This report and the accompanying schedules describe the City's 2026 revenue requirement, the allocation of costs to customer classes, and proposed new City sewer rates. Overall revenue from sewer rates needs to increase by $660,000 or 33 percent of revenue at current rates. Increased Operations and Maintenance (O&M) costs, inflation, and regulation and operation-driven capital costs and debt obligations drive the need for this increase.

Additionally, this report describes the City's 2024 operational and financial position for the purpose of providing updated rates for services for the Village of Fall River and the Elba Sanitary District, based on the existing agreements and approved rate structures. The combined rate for the Village of Fall River will increase from $2.59 per 1,000 gallons treated to $3.13 per 1,000 gallons treated, and the combined rate for the Elba Sanitary District will increase from $2.42 per 1,000 gallons treated to $3.13 per 1,000 gallons treated.

B. Key Findings

Capital Improvement Planning

The Wastewater Utility will need to undertake a number of large improvements and updates over the next 10 years, including two large plant upgrades, one driven by regulatory requirements, and one driven by capacity issues. The anticipated treatment plant, collection system and equipment costs will have a total combined cost of approximately $17,800,000 from 2026 through 2036 and will include a combination of rehabilitation projects for the treatment plant and the City lift stations, collection system replacement projects as part of the City's street replacement program, and some smaller projects related to controls, maintenance and aging equipment.

Revenue Requirements and Projected Rates

This report proposes a range of rate changes, based on revenue needs projected over the next few years, to fund O&M expenses, pay existing and future debt service, fund capital reinvestment, and maintain required reserve balances. The revenues and expenses are projected out over the next 10 years, in coordination with the updated Capital Improvement Plan (CIP). These projections are intended to portray general anticipated trends, as opposed to a strict 10-year budget plan. It is anticipated that these projections and rates will need to be reviewed every two years to account for actual expense and revenues, to accurately update sewer rates, and to account for adjustments to need within the wastewater system. This study maintains the City's existing residential , commercial, multi-family, industrial and public authority customer classes.

Costs of Treatment Have Changed

Over the past six years, there has been a significant increase in costs. This is largely due to inflation for O&M, replacement of aging infrastructure, and regulatory requirements driving capital improvements. These cost increases have put the Utility in a position where the current rates are not adequate to cover the costs to operate and maintain the sewer system.

Sewer Rate Structure

The City has an established rate structure that is widely considered fair and equitable and that assigns appropriate costs to customers based on their specific usage characteristics. No changes are being proposed to the rate structure format as established in the 2022 study performed by Baker Tilly.

Impacts on Customer Bills

The overall rate increase is on average 8 percent annually for volumetric rates and 10 percent annually for fixed rates over the 10-year period. A comparison of individual customer impacts is set forth in Appendix D – Customer Rate Comparisons. Even though the rate structure format is not changing, the rate levels will need to increase to maintain revenue to cover utility costs.

PART II - UTILITY OVERVIEW

A. System Description

Columbus Utilities owns and operates the wastewater collection system, lift stations, and wastewater treatment plant serving the City of Columbus. They also provide wastewater treatment services to the Village of Fall River and the Elba Sanitary District under intergovernmental service arrangements. System assets include gravity sewers, force mains, pump stations, treatment processes, biosolids handling facilities, electrical infrastructure, and supervisory control and data acquisition (SCADA) systems.

B. Customer Base

The Utility serves approximately 2,300 active sewer accounts. Residential customers represent the largest customer class and account for the majority of billed accounts. Residential multi-family incorporates the multi-family customers in the City. Non-residential customers include commercial, industrial, and public authority users with varying usage patterns and system impacts. External user customers represent a smaller number of accounts but contribute a meaningful share of total treated flow.

C. Wastewater Flows

Wastewater flows are monitored for operational control, regulatory reporting, and cost allocation purposes. Based on data incorporated into this study, approximately 83 percent of total treated wastewater originates within the City of Columbus, approximately 16 percent originates from the Village of Fall River, and approximately 1 percent originates from the Elba Sanitary District. These flow proportions form the primary basis for allocating costs among served systems.

D. Regulatory and Compliance Context

The Utility operates under state and federal wastewater regulations administered by the Wisconsin Department of Natural Resources (WDNR). Compliance requirements influence operating practices, staffing needs, monitoring and reporting obligations, equipment replacement funding, and capital improvement priorities. Regulatory drivers include effluent quality standards, biosolids management requirements, treatment process reliability, health and safety considerations, and asset condition standards.

Planned capital improvements identified in the CIP reflect both regulatory compliance needs and proactive reinvestment to reduce long-term risk. Failure to adequately fund these needs could result in permit violations, enforcement actions, or unplanned emergency expenditures, potentially at significantly higher costs.

E. External Users

Village of Fall River

The City of Columbus has an Intergovernmental Agreement (IGA) with the Village of Fall River, as well as two amendments to this agreement. This IGA defines how costs should be allocated for the treatment of Village sewage by the City. The Village paid a connection fee in 2010 that has been used to pay for the fixed costs allocated to the Village, and this method of paying fixed costs will continue until this fund has been exhausted. The IGA lays out a process for determining volumetric rates on a bi-yearly basis. The IGA and the rate structure for the Village are expanded upon in more detail in Part V of this report.

Elba Sanitary District

The City of Columbus has a contractual agreement with the Elba Sanitary District for sewage collection and treatment, but this agreement does not clearly define how costs should be allocated for the treatment of District Sewage by the City. For the purposes of this study, the determination of the updated volumetric rates for the District were made using the process laid out in the IGA for the Village of Fall River. This rate structure is expanded upon in more detail in Part V of this report.

F. Incorporation of Previous Studies

2022 Baker Tilly Study

In 2022, Baker Tilly completed a sewer rate study for the Columbus Sewer Utility. This study included an assessment of the Utility's financial situation, development of a revenue requirement, a cost of service study to allocate revenue requirements, and rate design for the Utility customers. The study provided recommendations for updated rates for the Utility customers, as well as updated rates for the Village of Fall River and the Elba Sanitary District. These rates were adopted by the Sewer Utility in 2023.

2024-2025 Ruekert & Mielke Study

In 2024, R/M worked with the previous Director of Public Works to complete a sewer rate study for the Columbus Sewer Utility. This included the incorporation of a 2024 CIP, a cost of service study to allocate revenue requirements, and rate design for Utility customers. This study provided recommendations for updates rates for the Utility customers, as well as updated rates for the Village of Fall River and the Elba Sanitary District. The rates for the Utility customers were adopted in 2025. The Village of Fall River requested additional clarification regarding the assumptions and information contained in the analysis. Their concerns focused primarily on how the requirements of the IGA were reflected, including capital planning assumptions and the evaluation of rate alternatives. As a result, the recommended rates for the Village of Fall River were not implemented.

Current Study

R/M worked with the new DPW and Utility staff to review and update the CIP as appropriate to reflect the infrastructure needs and the financial situation of the Wastewater Utility, as laid out in Part III of this report. R/M also incorporated updated final 2024 financial data and available 2025 financial data to update the revenue requirement and rate design. R/M then developed a rate-making methodology for the Village of Fall River that is in compliance with the IGA. This methodology clearly lays out the allocation of capital costs from the CIP as well as volumetric cost with volumetric rate updates, to provide transparency in the development and allocation of these costs, as laid out in Part V of this report. The recommendations provided below, reflect the incorporation of this work.

PART III – CAPITAL IMPROVEMENT PLAN

The intent of a CIP is to account for significant capital costs that are anticipated during the planning window. The CIP incorporated into this study covers significant infrastructure and equipment costs for the Wastewater Utility from 2026 through 2036.

The CIP includes projects necessary to maintain regulatory compliance, address aging infrastructure, and improve system reliability and capacity, including treatment plant upgrades, lift station rehabilitation, collection system improvements, and City street replacement projects. Capital improvements are funded primarily as fixed costs through borrowing, while routine O&M activities are recovered through volumetric rates. Replacement projects are funded through the replacement reserve; however, when available reserves are insufficient, these projects are financed through additional capital borrowing.

A. Improvement Classification by Function

Improvements identified in the CIP were classified by function. The key functional classifications used were as follows:

- Wastewater Vehicles – This included any vehicles owned by the Wastewater Utility that will be replaced, primarily due to reaching the end of their serviceable life.
- Street Replacement Improvements – This included any collection system replacement, relay or extension that will take place in coordination with the City's street replacement program.
- Collection System Improvements – This included any significant costs associated with maintaining the City's collection system, including related studies and non-vehicular equipment.
- Pump Station Improvements – This included any major upgrades or replacement projects for pump stations or adjacent force main within the City's collection system.
- Wastewater Treatment Plant Improvements – This included any major upgrades, replacements, or regulation-driven improvements to the wastewater treatment plant, including any related building or equipment upgrades.

B. Improvement Classification by Type

Improvements identified in the CIP were also classified by the type of funding mechanism/source that would be appropriate. The improvement types used were as follows:

- Capital – This included any improvements paid for by debt obligation.
- Replacement – This included any improvements that primarily involved replacement of existing facilities, largely in kind. This did not include any collection system sewer main improvements, which were classified as capital improvements.
- O&M – This included any improvements that related primarily to O&M activities, such as pipe flushing and televising, but were still of a significant cost.

C. Determination of Cost Contribution

Improvements identified in the CIP were classified by cost contribution. Each improvement was reviewed to determine if the Village of Fall River or the Elba Sanitary District would receive benefit from the improvement. Collection system improvements in the CIP were classified to be of sole benefit to the City, as were pump station improvements in the CIP. None of the identified collection system projects involve facilities that are used to transfer sewage from either the Village or the District. Allocation of costs for improvements that benefit the Village and/or the District were determined using the IGA-defined methods, as discussed further In Part V of this report.

D. Capital Needs

The wastewater CIP identifies approximately $17.8 million in planned capital improvements between 2026 and 2036. For financial planning purposes, approximately $14.7 million of Utility capital costs are assumed to be financed through debt over the planning period. Associated debt service is incorporated into the financial forecast and directly affects revenue and rate requirements. The CIP also accounts for the allocation of responsibility among the Utility customers, the Village of Fall River, and the Elba Sanitary District, including City-only, partner-only, and shared capital obligations. The CIP improvements are laid out in Table 1 below.

TABLE 1 - 2026 - 2036 WASTEWATER UTILITY CAPITAL IMPROVEMENT PLAN

Year	Purchase/Replacement	Cost	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	VEHICLES												
TBD	Wastewater Hoist Truck*	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
TBD	Wastewater Pickup	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	STREET REPLACEMENT												
2026	W School	$358,700	$358,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2027	Church/Udey/E Prairie/Richmond	$205,505	$0	$205,505	$0	$0	$0	$0	$0	$0	$0	$0	$0
2028	W Prairie	$382,275	$0	$0	$382,275	$0	$0	$0	$0	$0	$0	$0	$0
2029	Parkview	$375,666	$0	$0	$0	$375,666	$0	$0	$0	$0	$0	$0	$0
2030	W Harrison & S Main	$563,108	$0	$0	$0	$0	$563,108	$0	$0	$0	$0	$0	$0
2031	W Fountain & Selden	$391,018	$0	$0	$0	$0	$0	$391,018	$0	$0	$0	$0	$0
2032	Sunset, Chapin & Turner	$689,100	$0	$0	$0	$0	$0	$0	$689,100	$0	$0	$0	$0
2033	Greenview & Parkview	$444,254	$0	$0	$0	$0	$0	$0	$0	$444,254	$0	$0	$0
2034	N Spring & S Spring	$580,001	$0	$0	$0	$0	$0	$0	$0	$0	$580,001	$0	$0
2035	N Dickason	$202,926	$0	$0	$0	$0	$0	$0	$0	$0	$0	$202,926	$0
2036	Sturges & Brevity	$219,638	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$219,638
	COLLECTION SYSTEM												
2028	Comprehensive Study on FOG	$100,000	$0	$0	$100,000	$0	$0	$0	$0	$0	$0	$0	$0
2031	Sampling Equipment & Lab Fees	$135,000	$0	$0	$0	$0	$0	$135,000	$0	$0	$0	$0	$0
TBD	Contracted Jetting/Televising/Repairs	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
	PUMP STATION/FORCE MAIN												
2027	Birdsey Lift Station (Control Panel)	$75,000	$0	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2031	West Side Lift Station	$100,000	$0	$0	$0	$0	$0	$100,000	$0	$0	$0	$0	$0
2032	Kiwanis Lift Station	$170,000	$0	$0	$0	$0	$0	$0	$170,000	$0	$0	$0	$0
28-29	Transit Lift Station	$1,205,100	$0	$0	$622,000	$583,100	$0	$0	$0	$0	$0	$0	$0
2034	Commercial Lift Station	$160,000	$0	$0	$0	$0	$0	$0	$0	$0	$160,000	$0	$0
2035	Hughes Lift Station Replacement	$190,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$190,000	$0
2027	Lift Station PLCs	$75,000	$0	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	
2031	Remaining Lift Station PLCs	$45,000	$0	$0	$0	$0	$0	$45,000	$0	$0	$0	$0	
	WASTEWATER TREATMENT PLANT												
2027	Scum Pumps & Flanges	$50,000	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2027	Rehab/Rebuild of Sand Filter System	$65,000	$0	$65,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2027	Effluent Sampling System	$135,000	$0	$135,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
31-32	PLC Upgrades	$235,000	$0	$0	$0	$0	$0	$140,000	$95,000	$0	$0	$0	$0
27, 29	Biosolids Handling Project	$3,987,610	$0	$298,115	$0	$3,689,495	$0	$0	$0	$0	$0	$0	$0
2027	Chem Scan System & Phos Chemical Removal Upgrades.	$60,000	$0	$60,000	$0	$0	$0	$0	$0	$0	$0	$0	$0
2031	Muffin Monster Rebuild & Replacement	$35,000	$0	$0	$0	$0	$0	$35,000	$0	$0	$0	$0	$0
2033	Rebuild of Clarifier #1	$400,000	$0	$0	$0	$0	$0	$0	$0	$400,000	$0	$0	$0
2034	Rebuild of Clarifier #2	$400,000	$0	$0	$0	$0	$0	$0	$0	$0	$400,000	$0	$0
2030	Remove Chemical Disinfection, Use UV light	$760,000	$0	$0	$0	$0	$760,000	$0	$0	$0	$0	$0	$0
2031	Aeration Diffuser Replacement	$40,000	$0	$0	$0	$0	$0	$40,000	$0	$0	$0	$0	$0
2031	Aeration Basin Gate Valve Replacement	$48,000	$0	$0	$0	$0	$0	$48,000	$0	$0	$0	$0	$0
2033	Tertiary Filter Replacement	$4,500,000	$0	$0	$0	$0	$0	$0	$0	$4,500,000	$0	$0	$0
2031	Mill and Repave Parking Lot	$255,000	$0	$0	$0	$0	$0	$255,000	$0	$0	$0	$0	$0
2028	Replace Doors and Frames Throughout Plant	$50,000	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0
2031	Aeration Blowers Rebuild.	$105,000	$0	$0	$0	$0	$0	$105,000	$0	$0	$0	$0	$0
			$358,700	$963,620	$1,154,275	$4,648,261	$1,323,108	$1,294,018	$954,100	$5,344,254	$1,140,001	$392,926	$219,638
											TOTAL		**$17,792,901**

The full CIP is provided in Appendix A – Columbus Wastewater Utility 2026 – 2036 Capital Improvement Plan.

PART IV - RATE STUDY METHODOLOGY

A. Rate Study Methodology

Components of a Rate Methodology

A comprehensive utility rate study typically encompasses three major components:

Step 1: Financial Plan/Revenue Requirements

Compare current sources and uses of funds and determine the revenue needed from rates and project rate adjustments.

Step 2: Cost-of-Service Analysis

Allocate revenue requirements to customer classes in a "fair and equitable" manner that complies with industry standards.

Step 3: Rate Design

Consider what rate structure design will best meet the City's need to collect rate revenue from each customer class.

These three steps are intended to follow industry standards and reflect the fundamental principles of cost-of-service ratemaking as set forth in the American Water Works Association (AWWA) Principles of Water Rates, Fees, and Charges, also referred to as Manual M1. They address general requirements for equity and fairness so that rates will be proportionate and not exceed the cost of providing the service to all customers.

B. Columbus Sewer Rate Methodology

Financial Plan/Revenue Requirements

The development of the financial plan and revenue requirements for the City of Columbus were determined using the process outlined above. The City's 10-year wastewater CIP was updated to accurately reflect significant costs that are anticipated for the Utility.

Cost-of-Service Analysis

The City's previous Sewer Rate Study (2022 by Baker Tilly) included a cost-of-service study that defined the City's customer classes and allocated costs to these classes. The composition and usage by the City's sewer customers, as well as the proportional costs of serving these customer classes have not changed significantly since 2022, and so no changes are proposed to the customer classes, nor the proportional cost breakdown of rates for these classes.

Rate Design

Rate design for the City of Columbus was determined using the process outlined above.

Village of Fall River Adjustments

Adjustments to the sewer rates for the Village of Fall River are determined by the processes laid out in the IGA and amendments between the City of Columbus and the Village of Fall River and are discussed in Part V of this report.

Elba Sanitary District Adjustments

Adjustments to the sewer rates for the Elba Sanitary District were determined using the same process that was used for the Village of Fall River and are discussed in Part V of this report.

Financial Forecast Assumptions

The financial forecast evaluates Utility finances over a multi-year planning horizon aligned with the CIP schedule. Operating expenses and capital costs are escalated using an annual inflation assumption of 3 percent. Depreciation is calculated using a composite depreciation rate of 2 percent applied to new capital assets. Debt is modeled with a 20-year repayment term and includes issuance costs equal to 2 percent of borrowed principal.

The Utility should maintain a minimum cash balance to cover annual debt obligations, to ensure that there is no interruption in debt payments. Some loan obligations will impose similar constraints. Ruekert & Mielke, Inc. (R/M) recommends that the Wastewater Utility maintain a minimum cash balance to cover 110% of annual debt service, which would be a debt service coverage of 110% .

The American Water Works Association (AWWA) provides guidance for utilities for cash balances. Although the AWWA does not offer a one-size-fits-all cash-reserve number for all utilities, it does list a full year's worth of operating expenses as a suitable general target.

R/M recommends a target cash balance for the City of 40 percent or more of its annual O&M expenses. Because the City maintains its own wastewater treatment facility, it does need a large cash balance compared to other utilities. The cash balance can be used as the sanitary sewer utility fund for unanticipated needs, such as emergency main replacements, unexpected shortfalls in revenue, and any other unforeseen issues, and can then be built back up over time.

C. Revenue Required

2026 Revenue

The City's 2026 sewer budget plus debt obligations and replacement fund allocations set forth a revenue budget need of approximately $2,645,000. This represents a 33 percent increase above current rates. Sewer rates were increased in 2022, based on the previous sanitary sewer study, and then again in 2025, based on preliminary revenue requirements based on an alternate CIP.

The Wastewater Utility's revenue requirement has increased due to rising O&M costs, driven by inflation, regulatory requirements, and aging infrastructure. Depreciation of capital assets, including plant facilities, fleet vehicles and equipment, and lift stations within the collection system, requires ongoing replacement funding to maintain operations. Additionally, existing revenues are insufficient to meet current and projected debt service obligations, necessitating rate adjustments to maintain financial viability.

O&M costs have increased from just under $1,000,000 in 2020 to just under $1,900,000 in 2026. The funding of equipment replacement accounts was recommended in the 2022 study by Baker Tilly, and this represents approximately $400,000 of this operational increase. These equipment replacement fund accounts are necessary to ensure that funding is available for unanticipated equipment failures, and in the case of the treatment plant equipment replacement account, to ensure regulatory compliance.

D. Cost of Services and Cost Allocation

Costs are allocated based on a number of categories, including function, volumetric costs vs. fixed costs, and benefit to external users. Costs are then allocated across customer classes, as volumetric, fixed or other costs. These costs are then allocated among the Columbus Utilities, the Village of Fall River, and Elba Sanitary District, primarily based on wastewater flow proportions, but incorporating other factors as appropriate. This approach promotes equity and transparency in cost recovery.

Cost of Service by Function

The cost of service by function assigns wastewater utility costs to the core components of service delivery: collection, treatment, administration, and capital.

- Collection costs include operation, maintenance, and rehabilitation of sewers and lift stations.
- Treatment costs reflect expenses to operate and maintain the wastewater treatment facilities and meet permit requirements.
- Administrative costs cover utility management, billing, and regulatory compliance and are allocated across all functions.
- Capital costs, including debt service, are assigned based on the funding strategy, the asset(s) involved, and the type of improvement being made.

Volumetric Costs

The costs for O&M of the Wastewater Utility and its facilities can fluctuate based on the flows and usage of the sewer system. The costs for these flow-based expenses are classified as volumetric costs and should be funded through the use/volume charge.

The costs allocated to volumetric costs include the following:

- Operating Expenses (labor, benefits, power, fuel, etc.)
- Sludge Processing (labor, benefits, maintenance, chemicals, etc.)
- Maintenance Expenses (collection system, pumping equipment, treatment and disposal equipment, buildings & grounds)
- Customer Accounts Expenses
- Administrative and General Expenses
- Replacement Funds (treatment plant, collection system, pumps, vehicles)

Note – The process for allocating volumetric costs to the Village of Fall River and the Elba Sanitary District is outlined in Part V of this report.

Fixed Costs

The costs for debt obligation will be an expense over the life of each debt issuance and will not be affected by usage within the sewer system. The cost for these relatively consistent annual expenses is classified as fixed costs, and should be funded through fixed rate charges, to ensure that the revenue is available regardless of fluctuations in usage.

The costs allocated to fixed costs include the following:

- Existing debt obligation
- Future debt obligation for upcoming capital projects

Note – The process for allocating fixed costs to the Village of Fall River and the Elba Sanitary District is outlined in Part V of this report.

Other Costs

The costs for septage and receiving and high-strength discharge are costs that are driven specifically by high-strength dischargers and septage haulers and are therefore not classified under volumetric costs or fixed costs. These services benefit specific users and should be funded through septage rates and high-strength discharge rates.

Cost of Service by Class

Wastewater Utility costs are allocated to customer groups based on how each class uses the system and contributes to overall demand. Residential, residential multi-family, commercial, industrial, and public authority classes are evaluated using flow, strength, and system usage characteristics to fairly distribute collection, treatment, administrative, and capital-related costs. Residential costs are primarily driven by base wastewater flow, while commercial and industrial costs reflect higher or more variable flows and, where applicable, increased treatment requirements. This allocation ensures that each customer class recovers its proportionate share of system costs and supports equitable and defensible rate design.

Current revenues are insufficient to fully meet the utility's debt service obligations. For 2026, annual operating expenses, which are recovered through volumetric charges, are projected to total approximately $1,900,000 and include treatment plant operations, collection system maintenance, labor, power, chemicals, and routine repairs. Operating revenues generated from user charges and other variable sources are projected to total approximately $2,100,000 (assuming a rate increase occurs), resulting in limited net operating margin. Fixed costs associated with outstanding debt, including principal and interest on bonded capital improvements, total approximately $720,000 for 2026. Existing fixed revenues are not adequate to fully cover debt service requirements, requiring reliance on cash reserves, which are also not sufficient within the next few years. The Wastewater Utility currently maintains a cash reserve balance of approximately $1,000,000 (as of the end of 2025), which is being drawn down to offset annual shortfalls. Continued use of reserves to fund debt service is not sustainable and indicates a structural imbalance between revenues, operating costs, and fixed debt obligations.

E. Rate Design

The objectives of the rate design are to ensure revenue sufficiency and stability, maintain equity among customer classes, provide transparency, and remain consistent with industry practice. Continued growth in Columbus and increasing system demands require periodic rate adjustments to maintain adequate funding for operations, maintenance, replacement, and capital improvements. Review of existing rates and projected future needs indicates that increases to both fixed and volumetric charges are necessary.

The Utility's sewer rate structure includes a fixed monthly charge based on meter size and a volumetric charge based on wastewater usage measured in hundred cubic feet (ccf). Fixed charges recover costs that do not vary with usage, including debt service and a portion of capital costs, while volumetric charges recover variable operating and maintenance costs and a portion of capital-related expenses.

The 2022 sewer rate study by Baker Tilly established a sewer rate structure that equitably distributes volumetric charge and fixed charges across the customer classes. This sewer rate structure is still fair and equitable and should be maintained.

To address long-term revenue needs, three fixed charge increases are recommended over the ten-year planning period: 50 percent in 2028, 22 percent in 2031, and 35 percent in 2034. These scheduled increases significantly improve fixed-cost recovery and support debt obligations. In addition, volumetric rate increases are recommended to address rising operating and maintenance costs, consisting of a 19 percent increase in 2026, annual increases of 12 percent from 2027 through 2030, an anticipated future increase in 2031 and beyond. The combined approach of phased fixed and volumetric rate increases provides the revenue necessary to support utility operations, asset replacement, and planned capital investments.

F. Affordability and Rate Stability Considerations

The phased rate strategy presented in the financial forecast is intended to balance financial necessity with customer affordability. Gradual, predictable increases reduce rate shock and allow customers to plan for changes while ensuring the Utility meets its obligations.

PART V – EXTERNAL USERS

A. Village of Fall River

The City of Columbus entered into an IGA with the Village of Fall River on June 1, 2010, for the City to accept and treat sewage flows from the Village. An amendment was made to this agreement on September 16, 2010, followed by a 2nd amendment on February 23, 2017. The key provisions of the IGA are outlined below.

Sewer Utility Invested Funds

The Village paid a connection fee of $1,500,000 for the right to discharge into the City's sewer system for treatment. This connection fee was in consideration for improvements to be made to the City's wastewater treatment plant, as well as for past debt service related to collection system and treatment plant projects that the Village would benefit from. In Amendment #2, this connection fee was reclassified as "Sewer Utility Invested Funds" (SUIF), and was designated to be used for repairs, improvements and upgrades to the wastewater system or wastewater treatment plant.

Methodology for Contribution from Sewer Utility Invested Funds

Amendment #2 provided a methodology for determining if the Village would be required to contribute from the SUIF for a project.

- For projects funded by replacement accounts, no contribution from the SUIF would be required.
- For projects funded through borrowing, the Village would contribute from the SUIF at the appropriate allocated percentage.
- For projects funded partially through borrowing, and partially through replacement accounts, the Village would contribute from the SUIF for the borrowed costs only, at the appropriate allocation percentage.

Amendment #2 also provided a methodology for determining the allocation of costs for projects where the Village would be contributing from the SUIF. Cost allocation would be determined in proportion to the design parameter(s) pertinent to each project. For the majority of the projects in the CIP, the key design parameter is the average daily flow rate, which corresponds to the volumetric rate allocations outlined later in this section.

Allocation of Operation and Maintenance Costs

The IGA provided a methodology for determining volumetric rates for the Village for O&M costs, based on total flows treated by the Village in a given year. The allocation of these costs was broken into three separate categories, to appropriately reflect the O&M activities that were related to facilities that are utilized by the Village for treatment and exclude those O&M activities that are related to collection system and pumping costs for which the Village receives no benefit.

This involved 3 main components:

1. O&M Expenses (before Administrative and General Costs)

O&M expenses directly related to the wastewater treatment plant, sludge processing, treatment and disposal equipment, and building grounds would be allocated based on the Village's proportion of the flow that was treated by the WWTP.

Village O&M Costs (before Administrative and General Costs) =

$$\frac{O\&M\ Expenses\ (WWTP, Sludge, Treatment, B\&G)}{Total\ Combined\ Flows\ Treated\ by\ WWTP}\ x\ Total\ Village\ Flows\ Treated$$

2. Administrative and General Expenses

The Administrative and General (A&G) expenses for the WWTP include O&M work related to the collection system and pumping that do not benefit the Village. To determine the allocation of the A&G expenses, the percentage of Village O&M costs (before A&G costs) would be used for allocation.

Village A&G Costs =

$$\frac{Village\ O\&M\ Costs\ (before\ A\&G\ Costs)}{Total\ O\&M\ Costs\ (before\ A\&G\ Costs)}\ x\ Total\ A\&G\ Expenses$$

3. Replacement Fund Accounts

The cost to fund replacement accounts for the wastewater vehicles and WWTP equipment are allocated based on the Village's proportion of the flow that was treated by the WWTP as laid out above. Any vehicles that would not be used to the benefit of the Village would not be included in this cost. There are no vehicles programmed in the CIP. Additionally, the Village would not be responsible for funding of the replacement accounts for the wastewater collection system or pumps.

Replacement Fund Account Costs =

$$\frac{Annual\ Replacement\ Account\ Funding}{Total\ Combined\ Flows\ Treated\ by\ WWTP}\ x\ Total\ Village\ Flows\ Treated\ by\ WWTP$$

Once these three costs have been determined, each cost is then divided by the total gallons of Village flow treated in that year to determine a per-gallon unit rate. The combined Village O&M rate (before A&G) and Village A&G rate combine to provide a blended Village operational rate.

Proposed Village of Fall River Rates

2024 historic data was used to determine the proposed rates for the Village of Fall River flows. With the recent transition of the wastewater utility from the City of Columbus to the Columbus Utilities, there is extremely limited data with which to project specific cost data for 2026. For this reason, the 2024 data was used instead. It is recommended that projected data is used for the next rate update, since historic financial data and trends will be established.

In 2024, 66.93 million gallons of flow from the Village[1] were treated, out of a total 429.56 million gallons of total flow treated at the WWTP[2]. The Village proportional flow percentage for 2024 was determined to be 15.58%

The Village O&M (before A&G) percentage was determined to be 15.58%

The Village A&G percentage was determined to be 14.09%

The combined Village operations percentage was determined to be 14.88%

For this study, the calculated Village percentage of WWTP-related O&M costs was used to establish the equipment replacement rate of 14.88% in place of the IGA established rate of 15.58%. This was done to better represent the Village's allocation of costs as they relate to the treatment plant itself, instead of flows treated as a whole.

For 2024, the volume rates were determined to be:

$1.55 per 1,000 gallons treated for O&M Costs

$1.23 per 1,000 gallons treated for A&G Costs

$0.34 per 1,000 gallons treated for replacement funding

The combined volumetric cost for the Village was determined to be $3.13/1,000 gallons of flow treated.

[1] Flows based on wastewater utility metering data
[2] Flows based on WWTP flow data and WDNR reporting

A summary of the calculations for the 2024 calculations is included in Appendix B – 2026 External User Rate Calculations.

B. Elba Sanitary District

The City of Columbus entered into a Contractual Agreement with the Elba Sanitary District on September 19, 1995, for the City to accept and treat sewage flows from the Sanitary District. Some of the key provisions from the agreement are as follows:

- The Sanitary District shall be allocated an average annual design flow of 9,900 gallons per day.
- The usage by City customers within the Sanitary District shall be assumed to be 15% of volumes metered
- The City shall pay 12% of sewer rehabilitation costs within the Sanitary District

Allocation of Costs

The agreement with the District does not clearly lay out a mechanism for allocating costs for improvements and volumetric charges, and so the methods used for the Village of Fall River were utilized to determine allocations for the Sanitary District in this study.

Proposed Elba Sanitary District Rates

2024 historic data was used to determine the proposed rates for the Elba Sanitary District, for the same reasons as stated above for the Village of Fall River.

In 2024, 4.99 million gallons of flow from the Sanitary District[3] were treated, out of a total 429.56 million gallons of total flow treated at the WWTP[4]. The Sanitary District proportional flow percentage for 2024 was determined to be 1.16%.

The Sanitary District O&M (before A&G) percentage was determined to be 1.16%.

The Sanitary District A&G percentage was determined to be 1.05%.

The combined Sanitary District operations percentage was determined to be 1.11%.

For this study, the calculated Sanitary District percentage of WWTP-related O&M costs was used to establish the equipment replacement rate of 1.11% to represent the Sanitary District's allocation of costs as they relate to the treatment plant itself, instead of flows treated as a whole.

For 2024, the volume rates were determined to be:

$1.55 per 1,000 gallons treated for O&M Costs

$1.23 per 1,000 gallons treated for A&G Costs

$0.34 per 1,000 gallons treated for replacement funding

A summary of the calculations for the 2024 calculations is included in Appendix B – 2026 External User Rate Calculations.

[3] Flows based on wastewater utility metering data
[4] Flows based on WWTP flow data and WDNR reporting

PART VI - 2026-2036 FINANCIAL FORECAST

The financial forecast in Table 2 projects the rate adjustments required annually to maintain a positive cash flow, meet debt obligation requirements, and provide sufficient revenue to fund Utility costs. Revenues from volumetric rates will need to be sufficient to fund O&M costs and revenues fixed rates will need to be sufficient to fund debt obligations and future capital improvements.

R/M assumed the following for this financial forecast:

- An annual increase of 3% for O&M expenses
- An annual increase of 3% for inflation
- An annual increase of 3% for depreciation
- Rate increases for external users would roughly mirror the trends in the overall utility costs. Actual rate increases will be determined on a bi-annual basis, based on the methodology outlined in Part V above.
- Allocation percentage for external users would stay roughly the same as the 2024 determination, and treated flow proportions will be the primary factor in determining cost allocation for these projects. Actual cost allocations will be determined for each project, based on the methodology outlined in Part V above.

R/M recommends the following target goals, as discussed in Part IV of this report:

- Minimum debt service coverage of 110%.
- Target cash reserve of 40% off annual O&M cost, or minimum $1,000,000 in cash reserves, whichever is higher.

Table 2 below shows the key financial aspects of the financial projection. The full financial project is included in Appendix C – Columbus Wastewater Utility 2026-2036 Financial Forecast.

TABLE 2 - FINANCIAL FORECAST

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Operating Revenue	$1,984,344	$2,101,075	$2,377,483	$2,931,203	$3,091,286	$3,322,768	$3,715,457	$3,798,621	$3,848,704	$4,365,624	$4,418,242	$4,489,637
Operations & Maintenance Expenses	1,483,540	1,528,046	1,573,888	1,621,104	1,669,737	1,719,829	1,771,424	1,824,567	1,879,304	1,935,683	1,993,754	2,053,566
O&M Projects		-	-	-	-	-	135,000	-	-	-	-	-
Replacement Fund Costs (Shared)		154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600
Replacement Fund Costs (City Only)		210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700
Total O&M Expenses	1,483,540	1,893,346	1,939,188	1,986,404	2,035,037	2,085,129	2,271,724	2,189,867	2,244,604	2,300,983	2,359,054	2,418,866
Depreciation	228,000	234,009	239,538	245,182	252,656	266,872	283,188	300,318	317,888	344,044	369,892	396,645
Taxes	31,073	31,695	32,329	32,975	33,635	34,307	34,993	35,693	36,407	37,135	37,878	38,636
Net Operating Income	241,731	(57,975)	166,429	666,641	769,958	936,459	1,125,551	1,272,742	1,249,805	1,683,461	1,651,418	1,635,490
Plus Depreciation	228,000	234,009	239,538	245,182	252,656	266,872	283,188	300,318	317,888	344,044	369,892	396,645
Total Cash Available for Capital	$ 469,731	$ 176,034	$ 405,967	$ 911,823	$1,022,614	$1,203,331	$1,408,739	$1,573,061	$1,567,693	$2,027,505	$2,021,310	$2,032,135
Current Debt Payments	$ 707,644	$ 718,392	$ 666,653	$ 623,050	$ 625,325	$ 621,939	$ 622,882	$ 599,116	$ 549,696	$ 548,892	$ 429,538	$ 431,613
New Debt Payments	-	-	27,729	77,115	166,307	506,788	610,839	675,354	746,731	1,176,852	1,280,793	1,323,970
Total Debt Service	707,644	718,392	694,382	700,165	791,632	1,128,727	1,233,721	1,274,470	1,296,427	1,725,744	1,710,331	1,755,583
Debt Service Coverage (>110%)	66%	25%	58%	130%	129%	107%	114%	123%	121%	117%	118%	116%
Capital Expenditures	-	718,392	694,382	700,165	791,632	1,128,727	1,233,721	1,274,470	1,296,427	1,725,744	1,710,331	1,755,583
Cash Reserve	**1,000,000**	**457,642**	**169,227**	**380,885**	**611,867**	**686,471**	**861,489**	**1,160,080**	**1,431,345**	**1,733,106**	**2,044,086**	**2,320,638**
Cash as % O&M	67%	30%	11%	23%	37%	40%	49%	64%	76%	90%	103%	113%

The Utility's wastewater debt coverage is projected to fall below the 110% minimum in coverage in 2026 and 2027, but the proposed rate increases would help the Utility meet this coverage in 2028.

The Utility's cash reserve is projected to fall below 40% of the annual O&M expenses by the end of 2026, but the proposed rate increases would help the Utility re-establish the target cash reserve by about 2031.

As with any financial forecast, expenses and/or revenues may differ significantly from the forecast. The Utility should revisit this forecast each year and adjust its planning as needed.

PART VII – RECOMMENDATIONS

A. Recommended Rate Updates

R/M recommends updating the following rates:

1. Increase the volumetric rates for Wastewater Utility customers from $6.35 per 100 cubic feet to $7.56 per 100 cubic feet.
2. Increase the volumetric rates for the Village of Fall River from $2.59 per 1,000 gallons treated to $3.13 per 1,000 gallons treated.
3. Increase the volumetric rates for the Elba Sanitary District from $2.42 per 1,000 gallons treated to $3.13 per 1,000 gallons treated.

B. Customer Impacts

For the initial years of implementation, customer impacts will be driven primarily by volumetric rate adjustments, with an additional fixed charge increase in 2028. In 2026, customers will experience an increase in the usage-based portion of their bill due to a 19 percent volumetric rate increase, reflecting rising O&M costs. This is followed by an additional 12 percent volumetric increase in 2027 as system demands and costs continue to grow. In 2028, customers will see both a 12 percent volumetric increase and a 50 percent increase to the fixed monthly charge, resulting in the largest impact to customers within the next 10-year period. The fixed charge adjustment will have a greater impact on customers with larger meters, while volumetric increases will primarily affect higher water users. These early, phased increases are intended to stabilize utility finances while moderating year-to-year bill impacts.

Customer Analysis

The analysis in Table 3 presents sample bills to illustrate typical charges for customers with Alternative 2 rate structure. Currently, the demand increments are based on estimated average values, not specific to Columbus. Additional examples of customer bill impacts are shown in Appendix D – Customer Rate Comparisons.

TABLE 3 - CUSTOMER BILL ANALYSIS

Customer Type	Meter Size	Demand (Per 100 CF)	Bill w/ Current Rates	Bill w/ Proposed Rates	Increase
Residential Rates	3/4"	4	$52.08	$56.91	9.3%
	1"	4	$61.28	$66.11	7.9%
Commercial/ Industrial/ Public Authority	1-1/2"	17	$159.43	$179.94	12.9%
	2"	33	$278.19	$318.00	14.3%
	3"	67	$536.21	$617.05	15.1%

Expenses and/or revenues may differ significantly from the forecast. The City should revisit this forecast each year and adjust its planning as needed.

Neighboring Municipal Sewer Rates

Table 4 provides data comparing City of Columbus's proposed 2026 rates to its neighboring municipalities. All fixed and volume rates are taken directly from the respective municipalities website. The rates shown are quarterly.

TABLE 4 - NEIGHBORING COMMUNITY RATES

Meter Size	Beaver Dam	Marshall	Waterloo	Portage	Columbus Proposed	Average
	$31.26	$37.44	$45.00	$60.66	$80.04	$50.88
	$31.26	$37.44	$45.00	-	$80.04	$48.44
	$47.46	$65.52	$105.15	$141.75	$107.64	$93.50
	$106.50	$112.80	$205.41	$262.50	$154.44	$168.33
	$182.91	$168.90	$325.71	$341.25	$205.92	$244.94
	$290.57	$302.70	$606.39	$609.00	$332.20	$428.17
	$560.29	-	$1,007.37	$997.50	$514.80	$769.99
	$702.68	$969.63	$2,009.85	-	$968.76	$1,162.73
Volume Charge (100 CF)	$4.60	$5.89	$15.38	$5.89	$7.56	$7.86

C. Reserve Policy

R/M recommends that the Utility adopt a reserve policy of maintaining target cash reserves equal to 40 percent of annual O&M expenses or $1,000,000, whichever is greater.

Maintaining adequate reserves improves financial resilience and creditworthiness and would better equip the Wastewater Utility to handle unexpected costs that arise in the future.

PART VIII - SUMMARY OF RECOMMENDATIONS

The City of Columbus Sanitary Sewer Utility faces increasing financial pressures driven by rising operating costs, existing debt service obligations, regulatory requirements, and substantial capital reinvestment needs. Without rate adjustments, the Utility will be unable to maintain required reserve levels or sustainably fund system improvements.

R/M recommends that the Columbus Wastewater Utility:

1. Adopt sewer rates for the City of Columbus Utility customers consistent with the proposed rates from this study.
2. Adopt sewer rates for the Village of Fall River and the Elba Sanitary District consistent with the updated rates from this study.
3. Implement the recommended rate adjustments for 2027 and 2028 on January 1st of the calendar year.
4. Reaffirm the Utility's reserve policy target.
5. Update the financial forecast and external user rates on a bi-annual basis.
6. Update the CIP annually.

APPENDICES

Appendix A: Columbus Wastewater Utility 2026 – 2036 Capital Improvement Plan

Appendix B: 2026 External User Rate Calculations

Appendix C: Columbus Wastewater Utility 2026 – 2036 Financial Forecast

Appendix D: Customer Rate Comparisons

Appendix A: Columbus Wastewater Utility 2026 – 2036 Capital Improvement Plan

COLUMBUS WASTEWATER UTILITY 2026 - 2036 CAPITAL IMPROVEMENT PLAN

May 15, 2026

Fund Type	Contribution	Utilities	Year*	Purchase/Replacement	Cost	Notes	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	
		Waste Water																
Capital	Col/FR/Elba	Vehicles	TBD	Wastewater Hoist Truck*	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Col/FR/Elba		TBD	Wastewater Pickup	$0		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Columbus	Street Replacement	2026	W School	$358,700		$358,700	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Columbus		2027	Church/Udey/E Prairie/Richmond	$205,505		$0	$205,505	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Columbus		2028	W Prairie	$382,275		$0	$0	$382,275	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Columbus		2029	Parkview	$375,666		$0	$0	$0	$375,666	$0	$0	$0	$0	$0	$0	$0	
Capital	Columbus		2030	W Harrison & S Main	$563,108		$0	$0	$0	$0	$563,108	$0	$0	$0	$0	$0	$0	
Capital	Columbus		2031	W Fountain & Selden	$391,018		$0	$0	$0	$0	$0	$391,018	$0	$0	$0	$0	$0	
Capital	Columbus		2032	Sunset, Chapin & Turner	$689,100		$0	$0	$0	$0	$0	$0	$689,100	$0	$0	$0	$0	
Capital	Columbus		2033	Greenview & Parkview	$444,254		$0	$0	$0	$0	$0	$0	$0	$444,254	$0	$0	$0	
Capital	Columbus		2034	N Spring & S Spring	$580,001		$0	$0	$0	$0	$0	$0	$0	$0	$580,001	$0	$0	
Capital	Columbus		2035	N Dickason	$202,926		$0	$0	$0	$0	$0	$0	$0	$0	$0	$202,926	$0	
Capital	Columbus		2036	Sturges & Brevity	$219,638		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$219,638	
Capital	Col/FR/Elba	Collection System	2028	Comprehensive Study on FOG	$100,000		$0	$0	$100,000	$0	$0	$0	$0	$0	$0	$0	$0	
O&M	Col/FR/Elba		2031	Sampling Equipment & Lab Fees	$135,000	Equipment purchase & study/cleaning	$0	$0	$0	$0	$0	$135,000	$0	$0	$0	$0	$0	
O&M	Col/FR/Elba		TBD	Contracted Jetting/Televising/Repairs	$0	20% per year ongoing annual operating costs (RM)	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Replacement	Columbus	Pump St/Forcemain	2027	Birdsey Lift Station (Control Panel)	$75,000	Control panel. Access door pins are wearing. Two stage wet well.	$0	$75,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Replacement	Columbus		2031	West Side Lift Station	$100,000	New pumps.	$0	$0	$0	$0	$0	$100,000	$0	$0	$0	$0	$0	
Replacement	Columbus		2032	Kiwanis Lift Station	$170,000	New pumps and valves.	$0	$0	$0	$0	$0	$0	$170,000	$0	$0	$0	$0	
Capital	Columbus		28-29	Transit Lift Station	$1,205,100	Building, generator, pumps, new wet well, new driveway	$0	$0	$622,000	$583,100	$0	$0	$0	$0	$0	$0	$0	
Replacement	Columbus		2034	Commercial Lift Station	$160,000	New pumps and valves. Receives transit and water plant.	$0	$0	$0	$0	$0	$0	$0	$0	$160,000	$0	$0	
Replacement	Columbus		2035	Hughes Lift Station Replacement	$190,000	Last done 2017.	$0	$0	$0	$0	$0	$0	$0	$0	$0	$190,000	$0	
Replacement	Columbus		2027	Lift Station PLCs	$75,000	Five lift stations	$0	$75,000	$0	$0	$0	$0	$0	$0	$0	$0		
Replacement	Columbus		2031	Remaining Lift Station PLCs	$45,000	Three lift stations.	$0	$0	$0	$0	$0	$45,000	$0	$0	$0	$0		
Replacement	Col/FR/Elba	WWTP	2027	Scum Pumps & Flanges	$50,000		$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Col/FR/Elba		2027	Rehab/Rebuild of Sand Filter System	$65,000	Rebuild or replacement kits for butterfly valve actuators. Get assessment	$0	$65,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Col/FR/Elba		2027	Effluent Sampling System	$135,000	WDNR may require change in effluent sample location.	$0	$135,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Capital	Col/FR/Elba		31-32	PLC Upgrades	$235,000	Replace PLCs.	$0	$0	$0	$0	$0	$140,000	$95,000	$0	$0	$0	$0	
Capital	Col/FR/Elba		27, 29	Biosolids Handling Project	$3,987,610	New dewatering press, new dryer.	$0	$298,115	$0	$3,689,495	$0	$0	$0	$0	$0	$0	$0	
Replacement	Col/FR/Elba		2027	Chem Scan System & Phos Chemical Removal U	$60,000	ChemScan unit. Add ability to manually change through SCADA.	$0	$60,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	
Replacement	Col/FR/Elba		2031	Muffin Monster Rebuild & Replacement	$35,000	Replace and make sure to exercise. Manual operation.	$0	$0	$0	$0	$0	$35,000	$0	$0	$0	$0	$0	
Capital	Col/FR/Elba		2033	Rebuild of Clarifier #1	$400,000	New drive, seal, scrappers and paint metal parts.	$0	$0	$0	$0	$0	$0	$0	$400,000	$0	$0	$0	
Capital	Col/FR/Elba		2034	Rebuild of Clarifier #2	$400,000	New drive, seal, scrappers and paint metal parts.	$0	$0	$0	$0	$0	$0	$0	$0	$400,000	$0	$0	
Capital	Col/FR/Elba		2030	Remove Chemical Disinfection, Use UV light	$760,000	Cost of $440,000 in 2012 study.	$0	$0	$0	$0	$760,000	$0	$0	$0	$0	$0	$0	
Replacement	Col/FR/Elba		2031	Aeration Diffuser Replacement	$40,000	Diffusers last replaced in 2023. Seven year life.	$0	$0	$0	$0	$0	$40,000	$0	$0	$0	$0	$0	
Replacement	Col/FR/Elba		2031	Aeration Basin Gate Valve Replacement	$48,000	Four locations at $12,000 each. Replace fiberglass.	$0	$0	$0	$0	$0	$48,000	$0	$0	$0	$0	$0	
Capital	Col/FR/Elba		2033	Tertiary Filter Replacement	$4,500,000	Replace anthracite filters. Reduce reliance on WQT for TP removal.	$0	$0	$0	$0	$0	$0	$0	$4,500,000	$0	$0	$0	
Capital	Col/FR/Elba		2031	Mill and Repave Parking Lot	$255,000		$0	$0	$0	$0	$0	$255,000	$0	$0	$0	$0	$0	
Replacement	Col/FR/Elba		2028	Replace Doors and Frames Throughout Plant	$50,000	Chemical Room doors are worst. 20 doors at $2,500 each. Select hardwa	$0	$0	$50,000	$0	$0	$0	$0	$0	$0	$0	$0	
Replacement	Col/FR/Elba		2031	Aeration Blowers Rebuild.	$105,000	Blowers from 2014. 1/3 duty cycle.	$0	$0	$0	$0	$0	$105,000	$0	$0	$0	$0	$0	
							$358,700	$963,620	$1,154,275	$4,648,261	$1,323,108	$1,294,018	$954,100	$5,344,254	$1,140,001	$392,926	$219,638	$17,792,901

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	TOTAL
Total Capital-Shared Cost	**$0**	**$498,115**	**$100,000**	**$3,689,495**	**$760,000**	**$395,000**	**$95,000**	**$4,900,000**	**$400,000**	**$0**	**$0**	**$10,837,610**
Total Columbus Capital Cost	$0	$414,731	$83,260	$3,071,874	$632,776	$328,877	$79,097	$4,079,740	$333,040	$0	$0	$9,023,394
Total Fall River Capital Cost	$0	$77,606	$15,580	$574,823	$118,408	$61,541	$14,801	$763,420	$62,320	$0	$0	$1,688,500
Total Elba Capital Cost	$0	$5,778	$1,160	$42,798	$8,816	$4,582	$1,102	$56,840	$4,640	$0	$0	$125,716
Total Capital-City Only Cost	**$358,700**	**$205,505**	**$1,004,275**	**$958,766**	**$563,108**	**$391,018**	**$689,100**	**$444,254**	**$580,001**	**$202,926**	**$219,638**	**$5,617,291**
Vehicle Replacement Fund Cost	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Collection System Replacement Fund Cost	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Pump Replacement Fund Cost	$0	$150,000	$0	$0	$0	$145,000	$170,000	$0	$160,000	$190,000	$0	$815,000
Treatment Plant Replacement Fund Cost	$0	$110,000	$50,000	$0	$0	$228,000	$0	$0	$0	$0	$0	$388,000
Total Replacement Fund Cost	**$0**	**$260,000**	**$50,000**	**$0**	**$0**	**$373,000**	**$170,000**	**$0**	**$160,000**	**$190,000**	**$0**	**$1,203,000**
TOTAL COLUMBUS CAPITAL COST	**$358,700**	**$880,235**	**$1,137,535**	**$4,030,640**	**$1,195,884**	**$1,092,895**	**$938,197**	**$4,523,994**	**$1,073,041**	**$392,926**	**$219,638**	**$15,843,685**
Total O&M Cost	**$0**	**$0**	**$0**	**$0**	**$0**	**$135,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$135,000**
Total Columbus Capital Project Cost (Borrowed)	$358,700	$620,235	$1,087,535	$4,030,640	$1,195,884	$719,895	$768,197	$4,523,994	$913,041	$202,926	$219,638	$14,640,685
Total O&M & Replacement Fund Project Cost (Rate-funded)	$0	$260,000	$50,000	$0	$0	$508,000	$170,000	$0	$160,000	$190,000	$0	$1,338,000

Appendix B: 2026 External User Rate Calculations

2026 External User Rate Calculations

Based on 2024 Financial Data and Flow Data

May 15, 2026

Treated Sewage Flows		2024		
Total Treated (000 gallons)		429564	100.00%	
Columbus (000 gallons)		357640	83.26%	
Fall River (000 gallons)		66930	15.58%	
Elba (000 gallons)		4994	1.16%	

OPERATIONS AND MAINTENANCE

Volumetric Rate Costs		2024		
Total O&M Expenses (w/out Collect/Pump/Cust/Admin & General)		$667,319		
Columbus Cost		$555,587	83.26%	
Fall River Cost		$103,974	15.58%	**$1.553**
Elba Cost		$7,758	1.16%	**$1.553**

OPERATIONS AND MAINTENANCE - ADMINISTRATIVE AND GENERAL

Administrative & General Allocation		2024		
Total O&M Expenses (without Administrative & General or Customer Expenses)		$737,981	100.00%	
Maint - Collection System & Pumps (City Only)		$70,662		
Columbus Allocation		$626,249	84.86%	
Fall River Allocation (based on volumetric percentage of related expenses)	15.58%	$103,974	14.09%	
Elba Allocation (based on volumetric percentage of related expenses)	1.16%	$7,758	1.05%	
Total Expenses		$737,981	100.00%	

O&M Rate Costs (Administrative & General)		2024		
O&M Expenses - Administrative & General Only		$586,579		
Columbus Cost		$497,769	84.86%	
Fall River Cost		$82,643	14.09%	**1.235**
Elba Cost		$6,166	1.05%	**1.235**

OPERATIONS AND MAINTENANCE - TREATMENT PLANT

Combined Treatment Plant O&M Costs & Allocations		2024		
Operations		**$378,535**		
Columbus Allocation	83.26%	$315,155		
Fall River Allocation (based on volumetric percentage)	15.58%	$58,979		
Elba Allocation (based on volumetric percentage)	1.16%	$4,401		
Maint - Plant and Treatment		**$288,784**		
Columbus Allocation	83.26%	$240,431		
Fall River Allocation (based on volumetric percentage)	15.58%	$44,995		
Elba Allocation (based on volumetric percentage)	1.16%	$3,357		
Administrative and General		**$586,579**		
Columbus Allocation	84.86%	$497,769		
Fall River Allocation (based on Admin & General percentage)	14.09%	$82,643		
Elba Allocation (based on Admin & General percentage)	1.05%	$6,166		
Total Plant/Treatment-Related Costs		**$1,253,898**		
Columbus Allocation		$1,053,356	84.01%	
Total Fall River Allocation		$186,618	14.88%	
Total Elba Allocation		$13,925	1.11%	

Replacement Fund Allocation & Costs		2024		
Replacement Fund Contribution		$154,600		
Columbus Cost		$129,874	84.01%	
Fall River Cost (based on Treatment Plant O&M percentage)		$23,009	14.88%	**$0.344**
Elba Cost (based on Treatement Plant O&M percentage)		$1,717	1.11%	**$0.344**

Total Volume Cost		2024		
Fall River Cost/ 1000 Gallons		**$209,627**		**$3.132**
Elba Cost/ 1000 Gallons		**$15,641**		**$3.132**

Appendix C: Columbus Wastewater Utility 2026 – 2036 Financial Forecast

Columbus Wastewater Utility 2026 - 2036 Financial Forecast

5/15/2026

Annual Inflation	3.0%
Total Utility Composite Depreciation Rate	2.0%
Loan Length (years)	20
Issuance cost as % of Debt	2.0%

Fall River Share (Fixed)	15.58%	**Elba Share (Fixed)**	1.16%
Fall River Share (Vol)	15.58%	**Elba Share (Vol)**	1.16%

NOTES

O&M grown at inflation plus approximated Fall River & Elba rates. Taxes, & capital expenses grown at inflation
Depreciation grown using composite rate applied to new capital, minus reduction of 2023 depreciation by composite depreciation rate.
Target cash reserve of 40% of annual O&M expenses or $1,000,000 Minimum
2026 Rate Increases applied from June 1 through end of year
Fall River & Elba fixed rates & future volume rates are approximations. Actual rates and cost allocations will be per established methodology.

Operating Revenues | Capital Expenses | Entry Cells | Populated from CIP
Equipment Replacement Fund | Debt | Volume Cost-Related | Fixed Cost-Related

YEAR	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
REVENUE AND RATES													
Columbus Annual Rate Increase (Approx)			4.6%	14.1%	25.3%	6.4%	6.7%	13.8%	1.5%	1.5%	15.0%	1.4%	1.4%
Rate Increase (Fixed)					50.0%			22.0%			35.0%		
Proposed Fixed Rate Revenue	$495,000	$701,000	$701,000	$701,000	$1,051,500	$1,051,500	$1,051,500	$1,282,830	$1,282,830	$1,282,830	$1,731,821	$1,731,821	$1,731,821
Rate Increase (Volume)			19.0%	12.0%	12.0%	11.0%	11.0%	9.0%	2.5%	2.5%	2.5%	2.5%	2.5%
Proposed Volume Rate Revenue	$1,000,000	$975,000	*$1,052,188*	*$1,299,480*	$1,455,418	$1,615,514	$1,793,220	$1,954,610	$2,003,475	$2,053,562	$2,104,901	$2,157,524	$2,211,462
Fall River Volume Rate (Estimated)	$2.00	$2.00	$3.13	$3.13	$3.88	$3.88	$4.74	$4.74	$5.28	$5.28	$5.54	$5.54	$5.82
Fall River Annual Rate Increase (Approx)			56.5%	0.0%	24.0%	0.0%	22.0%	0.0%	11.5%	0.0%	5.0%	0.0%	5.0%
Elba Volume Rate (Estimated)	$2.42	$2.42	$3.13	$3.13	$3.88	$3.88	$4.74	$4.74	$5.28	$5.28	$5.54	$5.54	$5.82
Elba Annual Rate Increase (Approx)			29.3%	0.0%	24.0%	0.0%	22.0%	0.0%	11.5%	0.0%	5.0%	0.0%	5.0%
Service to Other Systems (Fall River & Elba)	$133,000	$128,500	*$168,053*	$197,190	$244,516	$244,516	$298,309	$298,309	$332,615	$332,615	$349,245	$349,245	$366,708
Other Revenues	$120,000	$180,000	$180,000	$180,000	$180,000	$180,000	$180,000	$180,000	$180,000	$180,000	$180,000	$180,000	$180,000
Total Proj Operating Revenues (Approx)	$1,748,000	$1,984,500	$2,101,240	$2,377,670	$2,931,433	$3,091,529	$3,323,029	$3,715,749	$3,798,920	$3,849,007	$4,365,967	$4,418,589	$4,489,990
Revenue Increase			5.9%	13.2%	23.3%	5.5%	7.5%	11.8%	2.2%	1.3%	13.4%	1.2%	1.6%
Proposed Combined Volume Revenue	$1,133,000	$1,103,500	$1,220,240	$1,496,670	$1,699,933	$1,860,029	$2,091,529	$2,252,919	$2,336,090	$2,386,177	$2,454,146	$2,506,769	$2,578,169
FINANCIAL FORECAST													
Operating Revenue	$ 1,747,616	$ 1,984,344	$ 2,101,075	$ 2,377,483	$ 2,931,203	$ 3,091,286	$ 3,322,768	$ 3,715,457	$ 3,798,621	$ 3,848,704	$ 4,365,624	$ 4,418,242	$ 4,489,637
Operations & Maintenance Expenses	1,393,056	1,483,540	1,528,046	1,573,888	1,621,104	1,669,737	1,719,829	1,771,424	1,824,567	1,879,304	1,935,683	1,993,754	2,053,566
O&M Projects			-	-	-	-	-	135,000	-	-	-	-	-
Replacement Fund Costs (Shared)			154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600	154,600
Replacement Fund Costs (City Only)			210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700	210,700
Total O&M Expenses	1,393,056	1,483,540	1,893,346	1,939,188	1,986,404	2,035,037	2,085,129	2,271,724	2,189,867	2,244,604	2,300,983	2,359,054	2,418,866
Depreciation	484,477	228,000	234,009	239,538	245,182	252,656	266,872	283,188	300,318	317,888	344,044	369,892	396,645
Taxes	26,422	31,073	31,695	32,329	32,975	33,635	34,307	34,993	35,693	36,407	37,135	37,878	38,636
Net Operating Income	(156,339)	241,731	(57,975)	166,429	666,641	769,958	936,459	1,125,551	1,272,742	1,249,805	1,683,461	1,651,418	1,635,490
Plus Depreciation	484,477	228,000	234,009	239,538	245,182	252,656	266,872	283,188	300,318	317,888	344,044	369,892	396,645
Total Cash Available for Capital	$ 328,138	$ 469,731	$ 176,034	$ 405,967	$ 911,823	$ 1,022,614	$ 1,203,331	$ 1,408,739	$ 1,573,061	$ 1,567,693	$ 2,027,505	$ 2,021,310	$ 2,032,135
Current Debt Payments	-	$ 707,644	$ 718,392	$ 666,653	$ 623,050	$ 625,325	$ 621,939	$ 622,882	$ 599,116	$ 549,696	$ 548,892	$ 429,538	$ 431,613
New Debt Payments	-	-	-	27,729	77,115	166,307	506,788	610,839	675,354	746,731	1,176,852	1,280,793	1,323,970
Total Debt Service	-	707,644	718,392	694,382	700,165	791,632	1,128,727	1,233,721	1,274,470	1,296,427	1,725,744	1,710,331	1,755,583
Debt Service Coverage (>110%)	N/A	66%	25%	58%	130%	129%	107%	114%	123%	121%	117%	118%	116%
Capital Expenditures	-	-	718,392	694,382	700,165	791,632	1,128,727	1,233,721	1,274,470	1,296,427	1,725,744	1,710,331	1,755,583
Cash Reserve	**$ 2,276,489**	**1,000,000**	**457,642**	**169,227**	**380,885**	**611,867**	**686,471**	**861,489**	**1,160,080**	**1,431,345**	**1,733,106**	**2,044,086**	**2,320,638**
Cash as % O&M	163%	67%	30%	11%	23%	37%	40%	49%	64%	76%	90%	103%	113%

Appendix D: Customer Rate Comparisons

Customer Rate Comparisons

Existing 2026 Rates compared to proposed 2026, 2027 & 2028 Rates

May 15, 2026

			2026 - Existing Rates			2026 - Proposed Rates			2027 - Proposed Rates			2028 - Proposed Rates		
RESIDENTIAL RATES	METER SIZE	DEMAND (100 C.F.)	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL
						Proposed Increase	Proposed Increase		Proposed Increase	Proposed Increase		Proposed Increase	Proposed Increase	
						0.0%	**19.0%**		**0**	**12%**		**50%**	**12%**	
Volume Charges				**$6.35**			**$7.56**			**$8.46**			**$9.48**	
No Consumption	3/4"	0	$26.68	$0.00	$26.68	$26.68	$0.00	$26.68	$26.68	$0.00	$26.68	$40.02	$0.00	$40.02
Small Residential	3/4"	2	$26.68	$12.70	$39.38	$26.68	$15.11	$41.79	$26.68	$16.93	$43.61	$40.02	$18.96	$58.98
Average Residential	**3/4"**	**4**	$26.68	**$25.40**	**$52.08**	**$26.68**	**$30.23**	**$56.91**	**$26.68**	**$33.85**	**$60.53**	$40.02	**$37.92**	**$77.94**
Large Residential	3/4"	7	$26.68	$44.45	$71.13	$26.68	$52.90	$79.58	$26.68	$59.24	$85.92	$40.02	$66.35	$106.37
Large Residential	3/4"	11	$26.68	$69.85	$96.53	$26.68	$83.12	$109.80	$26.68	$93.10	$119.78	$40.02	$104.27	$144.29
Large Residential	3/4"	13	$26.68	$82.55	$109.23	$26.68	$98.23	$124.91	$26.68	$110.02	$136.70	$40.02	$123.23	$163.25
No Consumption	1"	0	$35.88	$0.00	$35.88	$35.88	$0.00	$35.88	$35.88	$0.00	$35.88	$53.82	$0.00	$53.82
Small Residential	1"	2	$35.88	$12.70	$48.58	$35.88	$15.11	$50.99	$35.88	$16.93	$52.81	$53.82	$18.96	$72.78
Average Residential	**1"**	**4**	$35.88	**$25.40**	**$61.28**	**$35.88**	**$30.23**	**$66.11**	**$35.88**	**$33.85**	**$69.73**	$53.82	**$37.92**	**$91.74**
Large Residential	1"	7	$35.88	$44.45	$80.33	$35.88	$52.90	$88.78	$35.88	$59.24	$95.12	$53.82	$66.35	$120.17
Large Residential	1"	11	$35.88	$69.85	$105.73	$35.88	$83.12	$119.00	$35.88	$93.10	$128.98	$53.82	$104.27	$158.09
Large Residential	1"	13	$35.88	$82.55	$118.43	$35.88	$98.23	$134.11	$35.88	$110.02	$145.90	$53.82	$123.23	$177.05

			2026 - Existing Rates			2026 - Proposed Rates			2027 - Proposed Rates			2028 - Proposed Rates		
NON-RESIDENTIAL RATES	METER SIZE	DEMAND (100 C.F.)	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL	FIXED CHARGE	VOLUME CHARGE	ESTIMATED BILL
Multi-family	2"	53	$68.64	$336.55	$405.19	$68.64	$400.49	$469.13	$68.64	$448.55	$517.19	$102.96	$502.38	$605.34
Multi-family	2"	60	$68.64	$381.00	$449.64	$68.64	$453.39	$522.03	$68.64	$507.80	$576.44	$102.96	$568.73	$671.69
Multi-family	2"	60	$68.64	$381.00	$449.64	$68.64	$453.39	$522.03	$68.64	$507.80	$576.44	$102.96	$568.73	$671.69
Commercial	1 1/2"	17	$51.48	$107.95	$159.43	$51.48	$128.46	$179.94	$51.48	$143.88	$195.36	$77.22	$161.14	$238.36
Commercial	1 1/2"	23	$51.48	$146.05	$197.53	$51.48	$173.80	$225.28	$51.48	$194.66	$246.14	$77.22	$218.01	$295.23
Commercial	2"	33	$68.64	$209.55	$278.19	$68.64	$249.36	$318.00	$68.64	$279.29	$347.93	$102.96	$312.80	$415.76
Commercial	3"	40	$110.76	$254.00	$364.76	$110.76	$302.26	$413.02	$110.76	$338.53	$449.29	$166.14	$379.15	$545.29
Public Authority	2"	67	$68.64	$425.45	$494.09	$68.64	$506.29	$574.93	$68.64	$567.04	$635.68	$102.96	$635.08	$738.04
Public Authority	3"	67	$110.76	$425.45	$536.21	$110.76	$506.29	$617.05	$110.76	$567.04	$677.80	$166.14	$635.08	$801.22

TASK ORDER

This is Task Order No. (2026-03), consisting of 4 pages
City of Columbus
2026 Street Maintenance

Task Order

In accordance with the Agreement Amendment between City of Columbus (Owner) and Ruekert-Mielke, Inc. (Engineer) dated March 20, 2019, Owner and Engineer agree as follows:

1. Specific Project Data

A. Title: 2026 Street Maintenance

B. Description:

a. This task order includes the site investigation, design, bidding, and construction services for the 2026 Street Maintenance project throughout the City of Columbus. Roadway maintenance will be included in this project.
   i. The work described above will be separated into two distinct contracts to obtain the most reasonable pricing from contractors. The options for the two contracts are as follows: overlay, patching, crack sealing, or slurry sealing.
   ii. Separate contracts are estimated to exceed $50,000 and therefore are required to be publicly notified or bid and awarded to the lowest responsible bidder.
b. This task order also includes work to assist the City with the County Aid project, coordination, and construction related items.

2. Services of Engineer

A. PHASE 1 – FIELD INVENTORY
   a. Site investigation to confirm street conditions and determine project limits.
   b. Photograph streets and surfaces scheduled for maintenance.
   c. Meet with Owner staff to develop scope of work for each street and surface.
   d. Reimbursable expenses including mileage.

B. PHASE 2 – PLAN DESIGN
   a. Project Administration and Owner coordination.
   b. Plan Development:
      i. Prepare project limit drawings and descriptions.
      ii. Prepare project summary tables, including project limits and estimated lengths and widths.
      iii. Determine quantities and develop opinion of probable construction cost.
   c. QA/QC
   d. Specification development:
      i. Prepare specifications – legal and procedural.
      ii. Prepare specifications – technical.
      iii. Prepare project manual for Bidding and upload to QUEST.

C. PHASE 3 – BIDDING
   a. Selected Option #1:
      i. General Coordination with potential bidders and Owner.
      ii. Attend bid opening.
      iii. Review bids and prepare bid tabulation.
      iv. Make formal award recommendation to Owner.
      v. Review contractor information (insurance, agreement, bonding, etc.)
      vi. Contract coordination with contractor and Owner.
   b. Selected Option #2:
      i. General Coordination with potential bidders and Owner.
      ii. Attend bid opening.
      iii. Review bids and prepare bid tabulation.

iv. Make formal award recommendation to Owner.
v. Review contractor information (insurance, agreement, bonding, etc.)
vi. Contract coordination with contractor and Owner.

D. PHASE 4 – CONSTRUCTION ADMINSTRATION
   a. Selected Option #1:
      i. Project administration.
      ii. Draft pre-construction agenda.
      iii. Attend pre-construction meeting and draft meeting minutes.
      iv. Paint project limits on the street surfaces before construction.
      v. Periodic onsite construction review.
      vi. Pay request review and recommendation.
      vii. Technical support and administration.
      viii. Substantial completion inspection.
      ix. Develop punch list/review punch list.
      x. Final completion inspection.
      xi. Project closeout documentation.
   b. Selected Option #2:
      i. Project administration.
      ii. Draft pre-construction agenda.
      iii. Attend pre-construction meeting and draft meeting minutes.
      iv. Paint project limits on the street surfaces before construction.
      v. Periodic onsite construction review.
      vi. Pay request review and recommendation.
      vii. Technical support and administration.
      viii. Substantial completion inspection.
      ix. Develop punch list/review punch list.
      x. Final completion inspection.
      xi. Project closeout documentation.
   c. Reimbursable expenses including mileage.

3. Owner's Responsibilities

City shall have those responsibilities set forth in Section II of Agreement, subject to the following:

A. City shall confirm attendance to meetings prior to attendance.

B. Provide approval of selected maintenance methods and locations.

C. Provide existing maps or drawings with information for the project.

D. Provide timely review of plans.

4. Items Excluded

A. The following items are excluded from the Scope of Services:
- Any scope that is not specifically listed above.
- Follow-up site visits, meetings, and certifications not included in the above scope.
- Creation or update of any street plan or spreadsheet ranking that consider utility condition.
- County Aid funding application or finance support.
- Contaminated site investigations, coordination, and/or remediation design.
- Historical, environmental, or archeological investigations, coordination, and/or mitigation.
- Alternatives analysis.
- Environmental impact statements or site assessments.
- Title searches.
- Record drawings.

- Boundary survey or property survey.
- Real estate appraisal/acquisition.
- Easement preparation or CSM.
- Permitting.
- Public hearings.
- Any grant/funding application completion or administration related to this project (other than listed above).

5. Times for Rendering Services

A. Schedules are subject to change due to activities beyond the control of R/M. In general, the tentative schedule is as follows:

Phase	Completion Date
Authorization to Proceed	05/19/26
Preliminary Design	June 2026
Final Design and Advertise	July 2026
Bid Opening	July 2026
Start Construction	TBD
Final Completion	TBD
Project Closeout	October 2026

6. Payments to Engineer

A. Owner shall pay Engineer for services rendered as follows:

Category of Services	Compensation Method	Lump Sum, or Estimate of Compensation for Services
2026 Street Maintenance	Lump Sum	$18,100

Note Payment above includes both projects types selected.

B. The terms of payment are set forth in the Standard Terms and Conditions.

7. Consultants

8. Other Modifications to Standard Terms and Conditions

9. Attachments

10. Documents Incorporated by Reference

Ruekert & Mielke, Inc. / City of Columbus Master Agreement

TASK ORDER NO. 2026-03
2026 Street Maintenance
Between City of Columbus
and
Ruekert & Mielke, Inc.
Dated May 19, 2026

Terms and Conditions: Execution of this Task Order by Owner and Engineer shall make it subject to terms and conditions, (as modified above) set forth in the Master Engineering Agreement Amendment between Owner and Engineer, dated March 20, 2019, which are incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is May 19, 2026.

OWNER:	ENGINEER:
City of Columbus	Ruekert & Mielke, Inc.
Signature: _____	Signature: Jason P. Lietha Digitally signed by Jason P. Lietha Date: 2026.05.05 14:07:51 -05'00'
Name: _____	Name: Jason P. Lietha, P.E.
Title: _____	Title: COO
Date: _____	Date: 5/5/26

DESIGNATED REPRESENTATIVE FOR TASK ORDER

Name: _____	Name: Samantha Boman, P.E.
Title: _____	Title: Project Engineer
Address: _____	Address: 4630 S. Biltmore Lane Madison, WI 53718
Email: _____	Email: sboman@ruekert-mielke.com
Phone: _____	Phone: (608) 572-7972

City of Columbus, WI
Department of Utilities

From the Office of the Director of Utilities and Public Works

Director's Report Outline

Randall Myrum – Utility Director

Electric Department:

- Sub Station Repairs
- System Repairs

Water Department:

- Plant No.1 Water Well Repairs
- System Maintenance

Sanitary Department:

- Plant Maintenance
- Phosphorus Removal Pilot Program

Dept. of Public Works

- Road Maintenance
- Storm Damage
- Pool Setup

Project Updates:

- Heritage Way Water Main Project.
- School Street Project

WPPI ENERGY

1425 Corporate Center Drive Sun Prairie, WI 53590-9109 608.834.4500 wppienergy.org

MEMORANDUM

TO: Randy Myrum
CC: Chelsea Lisowe
FROM: Adam Dikeman, Mallory Kleven, Phil Paque
DATE: May 8, 2026
SUBJECT: ***Typical Bill Comparison Summary***

Attached is a summary of the current typical bill comparison for WPPI Energy members. It compares the utility's current electric rates to comparable rates of the investor-owned utilities for standard usage of residential, commercial and large power/industrial customers. Actuals for January to March and budgeted 2026 wholesale power cost information was applied in the comparison to estimate the average annual PCAC, if applicable.

Wisconsin Members

This comparison applies the current approved rates for Alliant, MG&E, WE Energies, WPS and XCEL. All associated fuel surcharges or credits (excluding one-time adjustments) are also applied. The table below summarizes the most recent approved rate activity for the IOUs which are reflected in the typical bill comparison.

Investor-Owned Utility	Percent Change	Effective Date	Docket Number
Alliant Energy			
(2026 base rates)	4.77%	1/1/26	6680-UR-125
(2027 base rates)	5.07%	1/1/27	6680-UR-125
Madison Gas & Electric (MG&E)			
(2026 base rates)	0.15%	1/1/26	3270-UR-126
(2027 base rates)	3.80%	1/1/27	3270-UR-126
WE Energies			
(2026 base rates)	4.52%	1/1/26	5-UR-111
(2026 fuel adjustment)	1.13%	1/1/26	6630-ER-107
Wisconsin Public Service (WPS)			
(2026 base rates)	2.34%	1/1/26	6690-UR-128
(2026 fuel adjustment)	0.83%	1/1/26	6690-ER-107
XCEL Energy			
(2026 base rates)	8.54%	1/1/26	4220-UR-127
(2027 base rates)	7.26%	1/1/27	4220-UR-127

Pending Rate Proceedings	Percent Proposed	Filed Date	Docket Number
Alliant Energy (2027 fuel cost plan)			6680-ER-105
Madison Gas & Electric (MG&E) (2027 fuel cost plan)			3270-ER-102
WE Energies (2027 base rates) (2028 base rates)	4.7% 4.5%	4/1/26 4/1/26	5-UR-112 5-UR-112
Wisconsin Public Service (WPS) (2027 base rates) (2028 base rates)	6.3% 3.5%	4/1/26 4/1/26	6690-UR-129 6690-UR-129
XCEL Energy (2027 fuel cost plan)			4220-ER-104

*IOU fuel adjustments which are only applied over a one-month period are not reflected in the comparison.

If you have any questions regarding this comparison, please let us know.

Adam Dikeman adikeman@wppienergy.org 608-834-4589
Mallory Kleven mkleven@wppienergy.org 608-834-4570
Phil Paque ppaque@wppienergy.org 608-834-4580

Prepared 5/8/26

COLUMBUS WATER & LIGHT

MONTHLY ELECTRIC BILL COMPARISON - BASED ON 2026 ACTUALS (JAN-MAR) & BUDGET

RATE CLASSES	Columbus (1)	WE Energies (2)	*Percent Above or Below*	Wisconsin Public Service (3)	*Percent Above or Below*	Alliant Energy (4)	*Percent Above or Below*	XCEL Energy (5)	*Percent Above or Below*	Madison Gas & Electric (6)	*Percent Above or Below*
RESIDENTIAL											
500 kWh	**$69**	$113	*63%*	$92	*33%*	$101	*46%*	$94	*35%*	$107	*55%*
750 kWh	**$99**	$162	*63%*	$130	*30%*	$144	*44%*	$132	*33%*	$153	*54%*
1,000 kWh	**$130**	$211	*63%*	$167	*29%*	$186	*44%*	$171	*32%*	$199	*54%*
2,000 kWh	**$250**	$407	*63%*	$316	*26%*	$356	*42%*	$326	*30%*	$384	*53%*
GENERAL SERVICE											
16 kW 2,000 kWh (1-phase)	**$255**	$372	*46%*	$294	*15%*	$296	*16%*	$326	*28%*	$327	*28%*
30 kW 6,000 kWh (3-phase)	**$753**	$1,087	*44%*	$842	*12%*	$991	*32%*	$946	*26%*	$1,263	*68%*
40 kW 10,000 kWh (3-phase)	**$1,244**	$1,661	*34%*	$1,375	*10%*	$1,493	*20%*	$1,397	*12%*	$1,818	*46%*
SMALL POWER SERVICE (7)											
75 kW 30,000 kWh (secondary)	**$3,209**	$4,271	*33%*	$3,610	*13%*	$3,335	*4%*	$3,468	*8%*	$4,377	*36%*
150 kW 60,000 kWh (secondary)	**$6,342**	$8,481	*34%*	$6,358	*0%*	$6,600	*4%*	$6,894	*9%*	$8,540	*35%*
LARGE POWER TOD SERVICE (7)											
300 kW 120,000 kWh (secondary)	**$12,365**	$16,901	*37%*	$12,622	*2%*	$13,255	*7%*	$13,898	*12%*	$17,301	*40%*
500 kW 200,000 kWh (primary)	**$20,050**	$26,765	*33%*	$20,566	*3%*	$21,274	*6%*	$21,718	*8%*	$28,230	*41%*
1,000 kW 400,000 kWh (primary)	**$41,243**	$52,930	*28%*	$40,307	*-2%*	$42,347	*3%*	$43,256	*5%*	$56,004	*36%*
INDUSTRIAL POWER TOD SERVICE (7)											
4,000 kW 2,000,000 kWh (primary)	**$190,689**	$241,778	*27%*	$180,016	*-6%*	$188,100	*-1%*	$197,399	*4%*	$245,108	*29%*

(1) COLUMBUS WATER & LIGHT bills estimated using rates effective 2/29/24 and a projected 2026 PCAC of $ 0.0014 per kWh

(2) WE Energies based on approved 2026 rates and includes a fuel adjustment of $0.00199 (1/1/26) and Env Control Charge (12/1/25) that varies by rate class for a total adjustment of: $ 0.00251 per kWh

(3) WPSC based on approved 2026 rates and includes a fuel adjustment of $0.00107 (1/1/26) for a total adjustment of: $ 0.00107 per kWh

(4) Alliant Energy based on approved 2026 rates and includes a fuel adjustment of $0.00 (1/1/26) for a total adjustement of: $ - per kWh

(5) XCEL Energy based on approved 2026 rates and includes a fuel adjustment credit of $0.00 (1/1/26) for a total adjustment of: $ - per kWh

(6) MG&E based on their approved 2026 rates and includes a fuel adjustment credit of $0.00 (1/1/26) for a total of: $ - per kWh

(7) For TOD rates, on- and off-peak energy splits are adjusted to match the billing periods of each utility.

AMERICAN PACKAGING CORP.
Columbus Rates Compared to Investor Owned Utilities
Based on actual 2025 usage and 2026 rates as of 05/07/2026

Month	Columbus	WE Energies	% Above or Below	WPS	% Above or Below	Alliant Energy	% Above or Below	XCEL Energy	% Above or Below	MG&E	% Above or Below
January	$ 156,999	$ 187,631	20%	$ 139,847	-11%	$ 160,868	2%	$ 157,898	1%	$ 214,336	37%
February	148,877	179,339	20%	133,383	-10%	155,239	4%	151,811	2%	201,692	35%
March	156,169	186,897	20%	139,070	-11%	153,303	-2%	157,135	1%	213,655	37%
April	157,409	188,527	20%	140,757	-11%	154,916	-2%	159,468	1%	212,760	35%
May	170,463	203,983	20%	151,911	-11%	167,419	-2%	171,754	1%	231,487	36%
June	177,809	247,259	39%	203,227	14%	193,871	9%	195,449	10%	258,028	45%
July	183,075	251,669	37%	205,466	12%	196,698	7%	198,827	9%	266,652	46%
August	179,599	249,002	39%	204,013	14%	194,713	8%	196,153	9%	261,820	46%
September	171,815	238,806	39%	196,267	14%	168,229	-2%	188,735	10%	249,291	45%
October	169,149	201,517	19%	150,576	-11%	164,460	-3%	169,637	0%	229,304	36%
November	141,069	170,670	21%	126,847	-10%	144,023	2%	144,939	3%	190,902	35%
December	150,145	180,504	20%	134,353	-11%	155,688	4%	152,577	2%	203,214	35%
Total	**$ 1,962,577**	**$ 2,485,805**	**27%**	**$ 1,925,715**	**-2%**	**$ 2,009,426**	**2%**	**$ 2,044,385**	**4%**	**$ 2,733,142**	**39%**

IOU bill totals are approximate. IOU Demand and energy billing periods may not line up exactly with member billing periods.

Columbus Cp-3 Rate	Includes estimated annual PCAC of $0.0014 kWh
WEPCO CP-1 rate	Includes $0.00199 per kWh fuel adjustment
WPS CP rate	Includes $0.00107 per kWh fuel adjustment
Alliant CP-1 AA rate	Includes $0.00000 per kWh fuel adjustment
XCEL CG-9 rate	Includes $0.00000 per kWh fuel adjustment
MGE CG-2 rate	Includes $0.00000 per kWh fuel adjustment

PRAIRIE RIDGE HEALTH

Columbus Rates Compared to Investor Owned Utilities

Based on actual 2025 usage and 2026 rates as of 05/07/2026

Month	Columbus	WE Energies	% Above or Below	WPS	% Above or Below	Alliant Energy	% Above or Below	XCEL Energy	% Above or Below	MG&E	% Above or Below
January	$ 41,412	$ 53,064	28%	$ 39,269	-5%	$ 44,527	8%	$ 43,866	6%	$ 62,532	51%
February	40,683	52,868	30%	39,325	-3%	44,936	10%	44,025	8%	60,847	50%
March	41,259	54,400	32%	40,282	-2%	44,376	8%	45,174	9%	62,709	52%
April	42,698	55,182	29%	41,219	-3%	44,882	5%	46,089	8%	63,095	48%
May	47,080	61,047	30%	45,377	-4%	50,647	8%	51,330	9%	68,353	45%
June	53,087	78,035	47%	63,873	20%	60,689	14%	61,117	15%	82,523	55%
July	56,181	81,434	45%	66,093	18%	63,106	12%	63,737	13%	87,298	55%
August	52,198	76,742	47%	62,775	20%	59,713	14%	60,114	15%	81,262	56%
September	47,582	70,520	48%	57,885	22%	49,627	4%	55,382	16%	74,353	56%
October	44,781	58,027	30%	43,283	-3%	47,681	6%	48,695	9%	65,246	46%
November	40,380	52,780	31%	38,803	-4%	43,047	7%	43,624	8%	61,269	52%
December	42,477	54,338	28%	40,227	-5%	45,541	7%	44,927	6%	63,956	51%
Total	**$ 549,818**	**$ 748,438**	**36%**	**$ 578,411**	**5%**	**$ 598,772**	**9%**	**$ 608,080**	**11%**	**$ 833,443**	**52%**

IOU bill totals are approximate. IOU Demand and energy billing periods may not line up exactly with member billing periods.

Columbus Cp-3 Rate	Includes estimated annual PCAC of $0.0014 kWh
WEPCO CP-1 rate	Includes $0.00199 per kWh fuel adjustment
WPS CP rate	Includes $0.00107 per kWh fuel adjustment
Alliant CP-1 AA rate	Includes $0.00000 per kWh fuel adjustment
XCEL CG-9 rate	Includes $0.00000 per kWh fuel adjustment
MGE CG-2 rate	Includes $0.00000 per kWh fuel adjustment

GAR PLASTICS, LLC
Columbus Rates Compared to Investor Owned Utilities
Based on actual 2025 usage and 2026 rates as of 05/07/2026

Month	Columbus	WE Energies	% Above or Below	WPS	% Above or Below	Alliant Energy	% Above or Below	XCEL Energy	% Above or Below	MG&E	% Above or Below
January	$ 44,863	$ 69,387	55%	$ 47,539	6%	$ 55,154	23%	$ 54,633	22%	$ 66,549	48%
February	46,720	70,967	52%	48,543	4%	55,763	19%	56,422	21%	69,306	48%
March	45,466	69,856	54%	47,790	5%	52,313	15%	55,594	22%	68,305	50%
April	45,757	70,733	55%	48,515	6%	52,473	15%	56,220	23%	68,922	51%
May	43,925	67,889	55%	46,524	6%	51,117	16%	53,834	23%	65,703	50%
June	41,936	64,748	54%	57,140	36%	54,215	29%	56,413	35%	67,930	62%
July	44,296	68,136	54%	59,847	35%	56,719	28%	59,092	33%	71,841	62%
August	45,067	69,125	53%	60,378	34%	57,403	27%	59,678	32%	73,285	63%
September	48,299	74,164	54%	65,195	35%	55,305	15%	64,081	33%	78,200	62%
October	51,967	79,642	53%	54,392	5%	58,800	13%	62,611	20%	78,678	51%
November	45,239	69,499	54%	47,489	5%	53,013	17%	54,599	21%	66,875	48%
December	43,363	67,234	55%	46,039	6%	54,322	25%	52,267	21%	63,278	46%
Total	**$ 546,899**	**$ 841,379**	**54%**	**$ 629,390**	**15%**	**$ 656,597**	**20%**	**$ 685,443**	**25%**	**$ 838,874**	**53%**

IOU bill totals are approximate. IOU Demand and energy billing periods may not line up exactly with member billing periods.

Columbus Cp-3 Rate	Includes estimated annual PCAC of $0.0014 kWh
WEPCO CG-3 rate	Includes $0.00199 per kWh fuel adjustment
WPS CP rate	Includes $0.00107 per kWh fuel adjustment
Alliant CP-1 AA rate	Includes $0.00000 per kWh fuel adjustment
XCEL CG-9 rate	Includes $0.00000 per kWh fuel adjustment
MGE CG-2 rate	Includes $0.00000 per kWh fuel adjustment

ENERPAC USA

Columbus Rates Compared to Investor Owned Utilities

Based on actual 2025 usage and 2026 rates as of 05/07/2026

Month	Columbus	WE Energies	% Above or Below	WPS	% Above or Below	Alliant Energy	% Above or Below	XCEL Energy	% Above or Below	MG&E	% Above or Below
January	$ 18,658	$ 25,777	38%	$ 17,806	-5%	$ 20,436	10%	$ 20,511	10%	$ 25,669	38%
February	16,833	23,608	40%	16,277	-3%	19,071	13%	18,603	11%	23,054	37%
March	15,468	21,325	38%	14,778	-4%	16,214	5%	17,107	11%	21,450	39%
April	14,734	20,272	38%	14,050	-5%	15,299	4%	16,304	11%	20,359	38%
May	14,491	19,938	38%	13,831	-5%	15,113	4%	16,038	11%	20,118	39%
June	14,724	20,424	39%	16,902	15%	17,238	17%	17,846	21%	21,712	47%
July	15,265	21,025	38%	17,305	13%	17,606	15%	18,366	20%	22,487	47%
August	13,459	18,681	39%	15,447	15%	15,790	17%	16,413	22%	19,901	48%
September	12,843	17,830	39%	14,737	15%	13,647	6%	15,717	22%	18,975	48%
October	13,524	18,635	38%	12,918	-4%	14,099	4%	15,097	12%	18,635	38%
November	14,726	20,889	42%	14,410	-2%	16,550	12%	16,442	12%	20,268	38%
December	16,913	23,360	38%	16,161	-4%	18,508	9%	18,675	10%	23,363	38%
Total	**$ 181,638**	**$ 251,763**	**39%**	**$ 184,622**	**2%**	**$ 199,571**	**10%**	**$ 207,120**	**14%**	**$ 255,992**	**41%**

IOU bill totals are approximate. IOU Demand and energy billing periods may not line up exactly with member billing periods.

Columbus Cp-2 Rate	Includes estimated annual PCAC of $0.0014 kWh
WEPCO CG-3 rate	Includes $0.00199 per kWh fuel adjustment
WPS CG rate	Includes $0.00107 per kWh fuel adjustment
Alliant CP-1 AA rate	Includes $0.00000 per kWh fuel adjustment
XCEL CG-9 rate	Includes $0.00000 per kWh fuel adjustment
MGE CG-2 rate	Includes $0.00000 per kWh fuel adjustment

GD ROBERTS

Columbus Rates Compared to Investor Owned Utilities

Based on actual 2025 usage and 2026 rates as of 05/07/2026

Month	Columbus	WE Energies	% Above or Below	WPS	% Above or Below	Alliant Energy	% Above or Below	XCEL Energy	% Above or Below	MG&E	% Above or Below
January	$ 15,729	$ 22,814	45%	$ 15,654	0%	$ 18,814	20%	$ 17,706	13%	$ 21,379	36%
February	13,700	19,887	45%	13,664	0%	16,434	20%	15,579	14%	18,627	36%
March	13,967	20,168	44%	13,869	-1%	15,876	14%	15,868	14%	19,042	36%
April	15,726	22,673	44%	15,572	-1%	17,775	13%	17,706	13%	21,407	36%
May	15,228	21,972	44%	15,116	-1%	17,333	14%	17,226	13%	20,922	37%
June	17,012	24,398	43%	20,498	20%	20,962	23%	20,893	23%	25,176	48%
July	16,317	23,212	42%	19,366	19%	19,814	21%	20,077	23%	24,124	48%
August	17,208	24,464	42%	20,418	19%	20,814	21%	21,069	22%	25,598	49%
September	17,565	24,881	42%	20,713	18%	19,103	9%	21,464	22%	26,111	49%
October	18,085	25,572	41%	17,610	-3%	19,556	8%	20,192	12%	24,857	37%
November	15,691	22,893	46%	15,709	0%	18,325	17%	17,691	13%	21,434	37%
December	14,983	21,774	45%	14,948	0%	17,991	20%	16,932	13%	20,411	36%
Total	**$ 191,211**	**$ 274,709**	**44%**	**$ 203,139**	**6%**	**$ 222,799**	**17%**	**$ 222,403**	**16%**	**$ 269,088**	**41%**

IOU bill totals are approximate. IOU Demand and energy billing periods may not line up exactly with member billing periods.

Columbus Cp-2 Rate	Includes estimated annual PCAC of $0.0014 kWh
WEPCO CG-3 rate	Includes $0.00199 per kWh fuel adjustment
WPS CG rate	Includes $0.00107 per kWh fuel adjustment
Alliant CP-1 AA rate	Includes $0.00000 per kWh fuel adjustment
XCEL CG-9 rate	Includes $0.00000 per kWh fuel adjustment
MGE CG-2 rate	Includes $0.00000 per kWh fuel adjustment

MEUW
LIVELines
Volume 75, Issue 5 • May 2026

Conference will celebrate individuals who keep public power strong

When MEUW members and public power enthusiasts gather to connect and collaborate for the association's 96th Annual Conference this month, MEUW is also celebrating the people who are giving their time and talents to strengthen Wisconsin's public power community. The awards will be presented during a luncheon on Thursday, May 14, in Madison. In addition to the individual honors, MEUW will recognize 42 member utility companies for their safety performance in 2025.

"We're proud to recognize those whose work embodies our mission to unify and strengthen community-owned utilities in Wisconsin," said MEUW President and CEO Tim Heinrich. "Honoring the people who demonstrate a commitment to public power is an important way to celebrate our members and their relationship with MEUW."

MEUW plans to present its highest honor — the Donald L. Smith Distinguished Service Award — to Tim Herlitzka to recognize his exceptional leadership and dedication to public power during his two decades of service to Waunakee Utilities and as a long-time member of the MEUW Board of Directors and Executive Committee.

MEUW's Public Official Award recognizes individuals who have made a significant impact on public power through an extraordinary commitment to service. This year, six utility commissioners will be honored: Mike Eberl (Marshfield), Dan Hornung (Manitowoc), Andy Moss (Cedarburg), Scott Sawle (Richland Center), Carroll Sheafor (Brodhead), and Pennie Thiele (Kaukauna).

Four individuals also will be honored with the Pillar of Public Power Award, which celebrates nominees who have served a minimum of 10 years as a member of a public power governing body (e.g., utility commission, city council, or village board). This year's honorees are: Alex Allie (Manitowoc), John Collins (Richland Center), Sue Hennes (Kaukauna), and Antoine Tines (Menasha).

Randy Larson, MEUW Electric Utility Safety & Training Coordinator, will receive the Exemplary Service Award, which honors outstanding service to Wisconsin's public power utilities, recognizing his long-time service training electric line workers, both during his tenure with MEUW and with Chippewa Valley Technical College prior to joining the association in 2018.

Two individuals will receive the Meritorious Service Award this year: Andrew Hirvela (Sun Prairie) and George Morrissey (Cuba City) are being recognized for their achievement working for their hometown utility and in service to MEUW.

The Next Generation Leader Award recognizes employees who may be new to public power and have made significant contributions to their municipality. It is awarded to individuals with fewer than eight years of service to their utility to honor emerging leaders who demonstrate accelerated understanding of or skill in their area of expertise. Tyler Mosser (Clintonville) and Isaac Pooler (Trempealeau) and are each receiving the award this year.

Six individuals will be recognized with the MEUW Retirement Award for their service to their utilities and to MEUW through board and/or committee participation. This year's recipients are: Shawn Borlace (Shawano), Tim Herlitzka (Waunakee), Nancy Johnson (Algoma), Kerry Krake (Clintonville), Mike Reynolds (Boscobel), and Todd Tessmann (Hustisford).

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Safety excellence honored

Forty-two member utilities will be presented with the MEUW Safety Achievement Award, which has been presented since 1999 to recognize safety performance and to encourage proactive safety activities.

Awards are given based on voluntary reporting and recognize the municipal utilities' dedication to employees' on-the-job focus: following safety rules, using safe work practices, and looking out for one another.

The award also acknowledges the commitment of management and the utility governing board to ensuring an environment that supports safe operations. This includes providing employees with the equipment they need to do the job safely, as well as the training to maintain or improve skills. Award recipients are placed in categories — gold, silver, and bronze — based on scoring against key criteria that promote a strong safety culture.

Municipal utility companies receiving awards are:

GOLD Category

Boscobel Utilities
Brodhead Water & Light
Columbus Water & Light Department
Eagle River Light & Water
Elroy Electric Utilities
Evansville Water & Light
Fennimore Municipal Utilities
Florence Municipal Utilities
Gresham Municipal Utility
Hartford Utilities
Hustisford Utilities
Juneau Utility Commission
Kaukauna Utilities
Lodi Utilities
Manitowoc Public Utilities
Marshfield Utilities
Medford Electric Utility
Menasha Utilities
New Holstein Utilities
Rice Lake Utilities
Prairie du Sac Electric Utility
Plymouth Utilities
Oconto Falls Municipal Utilities
Oconomowoc Utilities
New London Utilities
New Lisbon Utilities
City Utilities of Richland Center
Sauk City Utilities
Sun Prairie Utilities
Trempealeau Municipal Utilities
Two Rivers Water & Light
Waunakee Utilities
Waupun Utilities
Wisconsin Rapids Water Works & Lighting Commission

SILVER Category

Arcadia Electric Utility
Clintonville Utilities
New Glarus Utilities
River Falls Municipal Utilities
Shawano Municipal Utilities
Stoughton Utilities
Vanguard Electric

BRONZE Category

Cuba City Light & Water

Individuals receiving honors were nominated by MEUW stakeholders, with those nominations reviewed by members of the Awards Committee: Brian Rhodes of Hartford (Chair), Tim Aaby of Rice Lake, and Dave Pahl of Kaukauna.

Individuals honored for support of public power

Tim Herlitzka first joined the MEUW Board of Directors when he was elected District 9 Alternate Director in 2006. He was elected Director two years later. He has served on the MEUW Executive Committee since 2016, serving as Secretary/Treasurer, drawing on his background as a CPA, while chairing the Financial Oversight Committee. Through the years, he has held additional MEUW roles, including leading the Commitment to Community Opportunities, Procedures & Systems (COPS) Committee, and chairing the Executive Director Search Committee in 2018. As head of Waunakee Utilities, he regularly offered the utility's facility for MEUW events, including the parade assembly for MEUW's 95th anniversary and as a site for a 2025 field visit by Public Service Commission staff.

Mike Eberl has served on the Marshfield Utilities (MU) Commission for 15 years and has been Commission President since 2013. He is a regular participant in public power meetings and events at both the state and federal level. Mike has attended the American Public Power Association (APPA) Legislative Rally and MEUW's "Day at the Capitol" numerous times during his tenure. He has also represented Wisconsin and four other states as a member of APPA's Policy Makers Council, comprised of governing officials from public power utilities and local leaders who work with APPA staff to advocate for legislative and regulatory priorities.

Dan Hornung is a long-time member of the Manitowoc Public Utilities Commission. With a background in engineering and business leadership, he has also served for decades on the Manitowoc City Plan Commission. In both of those roles, his insights have helped advance MPU initiatives, infrastructure improvements, and long-range planning.

Andy Moss serves on the Cedarburg Utility Commission and is its president. He has participated in public power meetings and events at the state and federal levels and has represented Cedarburg Light & Water and WPPI Energy at the APPA Legislative Rally and MEUW's "Day at the Capitol." Moss has also served on APPA's Policy Makers Council, a nationwide group that works with APPA staff on legislative and regulatory priorities. Earlier in his career, he worked for an investor-owned utility.

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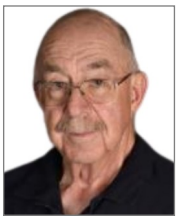


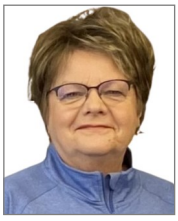
Scott Sawle has served 29 years on the Richland Center Utility Commission and currently serves as President. His long-standing commitment, leadership, and experience as a former business owner provide valuable perspective and stability in serving the public interest.

Carroll Sheafor served on the Brodhead Water and Light Commission for 10 years. He previously worked for Brodhead Water and Light as superintendent until retiring in 2006. Sheafor retired from the commission effective Dec. 31, 2025.

Pennie Thiele has been on the Kaukauna Utilities Commission for seven years as part of her role on the City Council and as Chair of Kaukauna's Board of Public Works. She's always supported the utility and has regularly attended the Legislative Rally in D.C.

Alex Allie has served as a commissioner at Manitowoc Public Utilities (MPU) for the past decade. He has experience in commercial and industrial development and has worked on efforts to revitalize Manitowoc's port. Those areas have guided MPU's strategic planning and commission discussions on reliability, efficiency and fiscal management.

John Collins has served as a commissioner for City Utilities of Richland Center for 10 years and continues to be interested in learning about the utility industry. He is a strong advocate for the utility and enjoys sharing the public power story with elected officials, having participated multiple times in the APPA Legislative Rally.



Sue Hennes marked 10 years on the Kaukauna Utilities (KU) Commission in October 2025. Additionally, she's served on KU's Finance & Personnel Committee and has been a regular attendee of MEUW activities.

Antoine Tines has served as Menasha Utilities Commissioner for the past 10 years, advocating for public power and the utility. He is also a volunteer basketball coach and advisor to Menasha High School's Black Student Union.

Randy Larson joined MEUW in 2018 after retiring from Chippewa Valley Technical College, where he served as the State of Wisconsin Apprenticeship Instructor for 26 years. In his time with MEUW, he has helped to stabilize and reshape the association's lineworker training program. As he retires for a second time, MEUW is recognizing Randy's lasting impact in developing vital on-the-job skills and instilling a "work it safe" mentality for hundreds of electric line workers who keep the lights on in MEUW member communities all across the state.

Andrew Hirvela goes above and beyond for Sun Prairie Utilities and the community. He served as interim utility manager in 2024-2025, before the new General Manager was hired. He made sure the transition went smoothly, balancing his usual work with the manager responsibilities and regularly communicating with staff about the transition and hiring process. A 25-year SPU employee, he always looks for ways to make the utility efficient and successful. He holds people accountable, listens to concerns, and consistently brings new ideas and energy to his role.

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George Morrissey is an outstanding example for others when it comes to championing the power of association and joint action. He served MEUW and its members as part of the Executive Committee, including as Chair of the Board of Directors. His background, enthusiasm, and ability to develop relationships have played a key role in increasing member engagement, especially with smaller members. George has announced plans to retire from Cuba City Light & Water later in 2026.

Tyler Mosser represents the next generation of leadership within municipal utilities. Beginning his career in the City of Clintonville's Public Works Department and now part of the Electric Department, Tyler has consistently demonstrated initiative, reliability, and a commitment to professional growth. He approaches challenges with a practical, solutions-oriented mindset and is recognized by colleagues for his strong work ethic, job knowledge, and his interest in strengthening his skills to better serve the community.

Isaac Pooler has brought a new level of customer service and operational efficiency to the Village of Trempealeau through outstanding financial management and exceptionally effective leadership. His knowledge is deep and he is consistently learning new and better ways to help the utility operate at peak efficiency. As Administrator/Treasurer for the Village of Trempealeau, he has helped return the utility to a stronger financial position.

Shawn Borlace worked as a Lineman for Shawano Municipal Utilities (SMU) for 26 years, and Lead Lineman for the last six years. He has participated in numerous in-state and out-of-state mutual aid responses for MEUW. Shawn has also been on the fire department for more than 20 years and has been the fire chief for the last 10 years. He retired from SMU in December 2025.

Nancy Johnson has been a mainstay at the Algoma Utility Commission for 27 years in her role as Office Manager. She has served on MEUW's Accounting and Customer Service Committee since its inception and has provided her insights and continuity to the association for more than 25 years. Nancy retired earlier this month.

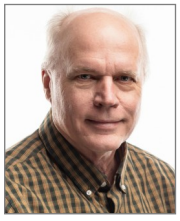
Kerry Krake has worked for the past 10 years as a lineman for the City of Clintonville, after many years helping to keep the lights on with Michels. Kerry is retiring from linework in May 2026, after a career that was defined by his leadership skill, depth of knowledge and continuous focus on safety, as well as his work helping to train new apprentices.

Mike Reynolds has worked for the City of Boscobel for more than 35 years. He served in a dual role of City Engineer and Director of Public Works, leveraging his unique skill sets. He volunteered his time on both the MEUW and WPPI boards, serving on the MEUW Board of Directors since 2000. Mike is retiring in 2026 from his longtime role with the City of Boscobel.

Marshfield Utilities to receive inaugural award celebrating power of "partnership"

A new award recognizing a municipal electric company that has demonstrated exceptional collaboration, partnership, and mutual support in advancing the goals of public power is being presented for the first time in 2026. The award highlights the spirit of cooperation that strengthens Wisconsin's municipal utilities and exemplifies the value of a unified approach.

Marshfield Utilities (MU) was chosen to receive the very first Public Power Partnership Award after being nominated by Kaukauna Utilities. MU is being recognized because the team in Marshfield consistently demonstrates that collaboration doesn't only happen through mutual aid in emergencies, it happens behind the scenes every day, in areas like communications, customer engagement, and community outreach. Just as line crews support one another in times of crisis, communications professionals regularly share ideas, materials, and lessons learned to strengthen the industry as a whole. MU is known for openly sharing their experience, strategies, and practical tools to support the success of fellow municipal utilities — of all shapes and sizes. The MU staff's willingness to collaborate ultimately benefits the broader public power network and all of the communities and customers served.



Todd Tessmann represented District 7 on MEUW's Board of Directors for many years before stepping down from the Board in 2021 to open the seat for a new generation to be involved in service to the public power community. He recently retired after 40 years of service to Hustisford Utilities. ●

MEUW NEWS Monitor

Regulation, Compliance & Safety course planned for June

Utilities are highly regulated businesses, and there are more than 100 specific regulatory rules utilities must follow to retain the "right-to-serve" electric customers. And those utility-specific rules are on top of the labor laws and safety rules all companies must comply with. The one-day training is part of MEUW's Fundamentals of Utility Management Series, helping to explain the reasons behind the rules, why they're important, and how to navigate the complexities of compliance — skills essential to success as a utility manager. Led by John Andres, an expert on utility regulation, and Melissa Barnes, a seasoned Human Resources Manager, participants will walk away from this class with a greater understanding of utility regulations and how to comply. You won't want to miss this popular (and highly recommended) training to be held on Wednesday, June 3, in Mauston. Details are here.

Develop your leadership skills and learn keys to consistency

As part of MEUW's professional development programming, we're offering a one-day leadership development course that focuses on why consistency is essential to being an effective utility leader. Participants will take away practical ideas they can apply to become a consistent leader and learn how consistency can inspire people to work toward a common goal. The class will be held Wednesday, Aug. 5, in Mauston. Details and registration are available here.

New seminar will focus on the basics of utility rate setting

MEUW is introducing a one-day pre-conference workshop related to utility cost-of-service and rate design as part of this year's Accounting and Customer Service Seminar. Members have consistently expressed interest in a foundational session on electric rate setting, and this training is designed to meet that need. The full-day workshop will provide practical insights for municipal employees, as well as help local utility commissioners and governing body members gain a clearer understanding of the rate-making process. Mark your calendar for Tuesday, Sept. 22, in Mauston (and stick around for the next day's seminar). Registration will open July 6.

Save the dates for Member Roundtables planned for fall

MEUW has a long tradition of hosting member gatherings to exchange ideas and learn from one another about leading practices, operating challenges, and emerging issues affecting municipal electric utilities. Over the years, MEUW has held District Dinners in every corner of the state. Recognizing that evening events can be difficult for some, the schedule has evolved. And this year, the get-togethers are being organized as roundtables that will begin at 9:00 a.m. and wrap up after lunch. More details will be shared as the dates get closer. In the meantime, mark your calendar and plan to join us for one that works for you. There is no cost to attend, and lunch will be provided. Roundtable dates and locations are listed below.

- Tuesday, Sept. 29: Bloomer (tentative)
- Wednesday, Sept. 30: Juneau
- Thursday, Oct. 1: Hartford
- Thursday, Oct. 8: Clintonville
- Thursday, Oct. 15: Richland Center

Share your input!

MEUW is currently surveying members to collect feedback that will directly inform future decisions about how we keep you informed and stay connected. The survey should take about 10 minutes to complete and is available here.

LIVELines

Official monthly publication of **Municipal Electric Utilities of Wisconsin, Inc.**, the statewide trade association representing the interests of Wisconsin's public power providers since 1928.

This e-newsletter is distributed to more than 1,250 utility professionals and leaders throughout Wisconsin and the Midwest on the first Tuesday of every month.

LIVE LINES has been published continuously for many decades and provides useful information, news on emerging utility issues and legislation, updates on events, training programs and member services, as well as engaging feature stories spotlighting utilities, communities and leaders.

Reader comments and suggestions are welcome — send by email to *news@meuw.org*

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An archive of past issues of *Live Lines* is available at *www.issuu.com/meuw*

PSC issues long-awaited written order in update to municipal utility parallel-generation tariffs

The Public Service Commission of Wisconsin (PSC) on April 6 issued a Final Decision in the application of Sturgeon Bay Utilities (SBU) to update its parallel generation (PG) tariffs. The written order memorializes the PSC's June 19, 2025, open meeting discussion of the matter, concluding an arduous, nearly three-year journey that encompassed contentious discovery battles, the recusal of Commissioner Nieto, a formal reopening to gather additional evidence, and two public hearings. The long-awaited decision largely grants SBU most of what it was looking for in its original August 2023 filing (docket 5780-TE-111).

Specifically, the Commission authorized SBU, among other things, to use (i) three-year historical seasonal averages of day ahead locational prices from the Midcontinent Independent System Operator (MISO) as the avoided energy cost component for all of its PG tariffs; (ii) 100 percent of net Cost of New Entry (CONE) from MISO for customers that enter into long-term contracts for front-of-the meter installations under the PGS-2 tariff; (iii) MISO seasonal planning resource auction (PRA) pricing for behind-the-meter installations under the PGS-2 tariff, to be converted to a $/KWh capacity credit; (iv) a placeholder value of $0 for the avoided transmission capacity cost component; and (v) a legacy period of 10 years from the date of the Final Decision for existing PGS-1 tariff customers.

The SBU decision stands as the first successful application to update the PG rates of a municipal utility following the Commission's investigatory docket (5-EI-157) launched in June 2020. As such, the decision has enormous significance for MEUW members because it establishes clear precedent for PG methodologies that are more uniquely suitable for municipal utilities.

Most notably, the decision firmly establishes the principle that it is reasonable to allow a public utility that does not generate its own power or directly participate in the MISO markets to calculate its avoided costs for parallel generation by utilizing the avoided costs of its wholesale supplier. Indeed, many of the evidentiary issues that complicated the proceeding derived from efforts undertaken by WPPI Energy to explain the nature of the full-requirements service it provides SBU.

In addition, the decision constitutes firm precedent for the reasonableness of utilizing historical averages to calculate both avoided capacity and energy costs, and it expressly rejects the idea of using the base cost of power (or U-factor) as an acceptable, albeit higher, cost proxy for establishing avoided energy and capacity costs for municipal utilities — for which staff and intervenor witnesses had advocated as a means of "simplifying" the calculation of PG buyback rates.

The proceeding also forced the PSC to grapple with the administrative reality that municipal utilities — unlike investor-owned utilities (IOUs) — are not on a regular two-year rate case cycle, or subject to annual fuel plan requirements and rate-case filing guidelines used as the basis for forecasted PG methodologies like those the PSC approved for IOUs. In that way, the SBU decision plugs a gap left by the PSC's orders in 5-EI-157 that did not explicitly apply to municipal utilities.

Forced to acknowledge the differences between municipal utilities and IOUs, the PSC opted to impose several annual compliance conditions, including a requirement that SBU work collaboratively with PSC staff to establish the timing of annual PG rate updates, as well as a requirement that WPPI verify on an annual basis that it purchases all the excess generation from PG customers in the SBU service territory — a commitment WPPI made during the hearing that proved to be decisive.

The PSC rejected WPPI's request to delegate future PG tariff amendment applications from WPPI member utilities — and use the same methodologies approved by the PSC in the SBU proceeding — to avoid the need for separate hearings for each of those applications. As a result, WPPI members and other similarly situated municipal utilities will not be able to utilize the procedure agreed upon by PSC staff and representatives of MEUW and WPPI in 2024 that had been intended to provide an administratively efficient way to amend municipal PG rates following the PSC's investigation in docket 5-EI-157.

Notwithstanding its paramount value, the SBU decision is a reminder that MEUW and its members have more work to do to educate the PSC when filing special tariff applications on PG and other service-related areas. The hope is that over time the PSC will develop a more normalized understanding of municipal utilities and require less time to issue municipal utility-related decisions.

— Richard Heinemann, Boardman and Clark

Members' *NEWS*

Lucas Caine has joined Lake Mills Light & Water as Utility Director. He most recently worked as Senior Engineer at Oconomowoc Utilities and succeeds Randall Myrum who recently became Utility Director at Columbus Utilities.

Send us *your* news! Tell MEUW about new hires, promotions, retirements, honors, and awards, so those tidbits can be shared in MEUW member communications. Simply send an email to *news@meuw.org* to share your news.

School District of River Falls honored for smart energy investments

Each year, Focus on Energy recognizes organizations across Wisconsin that are turning smart energy investments into lasting results through its Energy Efficiency Excellence Awards. The awards honor businesses, schools, farms, local governments, and Trade Allies that demonstrate measurable reductions in energy use, operation improvements, and strong partnerships with utilities and the Focus on Energy program. Together, the recipients highlight how energy efficiency strengthens communities, supports economic growth, and delivers long-term value statewide.

Among this year's winners is the School District of River Falls (SDRF), recognized for sustained leadership in energy stewardship and its close collaboration with Focus on Energy and River Falls Municipal Utilities. The district was selected for its ability to pair high-impact facility upgrades with education, community engagement, and careful long-term planning, an approach that delivers benefits well beyond the school walls.

"Energy efficiency does more than reduce energy usage and lower costs — it helps create jobs, drive economic growth, and strengthen communities statewide," said Summer Strand, Chairperson of the Public Service Commission of Wisconsin, when announcing the 2026 award recipients.

Serving approximately 3,500 students across nine schools in Pierce and St. Croix counties, SDRF has embedded energy efficiency into its operational culture. The district has been a longtime participant in Focus on Energy programs, regularly leveraging rebates, design assistance, and Energy Advisor expertise to guide technology selection and overcome implementation barriers. That momentum increased following voter approval of a major facilities referendum in 2024, enabling districtwide investments in high-efficiency HVAC systems, LED lighting, advanced boilers, and waste heat recovery.

From 2017 through 2026, SDRF achieved an estimated 318,272 MMBtu in lifecycle energy savings, comparable to the energy use of roughly 3,000 homes over the course of a year. These projects are projected to avoid more than 23,000 metric tons of carbon dioxide emissions over the lifespan of the installed equipment. Reduced lifecycle energy demand has also helped protect school operating budgets from future energy price volatility, keeping more dollars in the classroom.

Notable facility improvements include replacing aging heating equipment with 90%+ efficient condensing boilers, converting gymnasium and exterior lighting to LED technology, and adding variable frequency drives that allow HVAC systems to adjust airflow based on occupancy. The district also invested in an energy-efficient pool system that captures and reuses waste heat rather than exhausting it.

SDRF extends these projects into the classroom through hands-on learning. In partnership with River Falls Municipal Utilities, the district operates a dual-axis solar demonstration system at the high school, supported by an indoor kiosk that displays real-time production data. Combined with Eco Week programming, outdoor learning at the district's 70-acre School Forest, and career and technical education, students gain real-world exposure to energy systems and sustainability concepts.

The School District of River Falls was recognized alongside other 2026 Energy Efficiency Excellence Award winners:

- University of Wisconsin–Stevens Point (Stevens Point)
- Brown County (Green Bay)
- PPG (Oak Creek)
- Domtar A.W. LLC (Nekoosa)
- Badger Holsteins (Unity)
- August Winter & Sons (Appleton)
- Brubacker Ag Equipment, LLC (Curtiss)
- B&B Electric, Inc. (Eau Claire)
- Beyond Energy LLC (Waukesha)

Together, these award recipients demonstrate how sustained collaboration between Focus on Energy, local utilities, and community partners delivers durable savings and long-term benefits — proving that energy efficiency leadership truly starts at the local level. ●

MEUW provides Focus on Energy the opportunity to regularly contribute content to LIVE LINES *because of the organizations' shared mission to support municipal utilities.*

Officials with Sun Prairie Utilities (SPU) cut the ribbon May 5 to celebrate the utility's move to a new building, designed to accommodate the community's growth and improve operational efficiency. The 83,000-square-foot office, warehouse, and garage facility incorporates modern sustainability and technology features, including geothermal systems, a 435 kW rooftop solar array, and other elements that support SPU's pursuit of LEED Gold Certification. Staff moved to the new facility late last year.

SPU is the host utility for the **96th Annual Conference** happening this month. The utility will open the new facility for tours on Wednesday, May 13, which will also be the site of the event's trade show and welcome reception. More than two dozen utility suppliers and consultants will be on hand to visit with MEUW members in SPU's expansive garage space. This marks the first time MEUW has held a trade show in conjunction with the Annual Conference, and is a response to repeated requests over the years. Other events include a Day at the Capitol to meet with state legislators and their staff planned for Tuesday, May 12, as well as the full conference program and awards luncheon set for Thursday, May 14. The full schedule of events is available here. **Registration are being accepted through Friday, May 8.**

LIVELines Classifieds

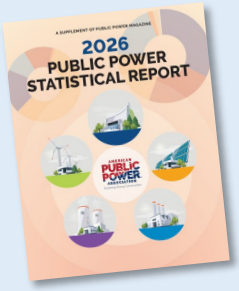
MEUW is pleased to promote job openings with its member utilities across Wisconsin. New positions are regularly added to our website — check them out here or use your smartphone to scan the QR code below. Here are some current opportunities available:

Clintonville Utilities — Journeyman Lineman

Northeast Wisconsin Technical College
Electrical Power Distribution Instructor

When your utility is hiring, be sure to email the job posting to office@meuw.org.

Public Power Statistical Report available



The American Public Power Association (APPA) compiles a variety of data that helps to confirm the unique and valuable aspects of the more than 2,000 municipal electric utility systems across the United States. The Public Power Statistical Report is designed to help tell the "public power story" and focuses on the key graphs, tables, and data visualizations that APPA members regularly draw from. APPA publishes this report so that each public power utility can play a role in understanding and communicating the key aspects of how public power is distinguished from — or similar to — the rest of the electric utility industry. Click on the image above to download the 2026 version.

New faces since the recent election? Make sure they're connected to MEUW to receive our communications and updates. We'd like to add newly elected or appointed commissioners, alders, or mayors as new contacts to your utility's account so they can receive MEUW communications. Reach out to the MEUW Office at (608) 837-2263 for assistance.