



Committee of the Whole Meeting Agenda

Tuesday, January 20, 2026 at 6:30 PM

Columbus City Hall – 105 N. Dickason Boulevard

Roll Call

Notice of Open Meeting

Approval of Agenda

Public Comment

New Business

1. Discussion of City of Columbus Merit Pay Policy.
2. Discussion regarding Pickleball Courts at Fireman's Park and Task Order 2026-02 with Ruckert Mielke.
3. Discussion regarding 2026 Borrowing.

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.



Agenda Item Report

Meeting Type: Committee of the Whole & Council

Meeting Date: January 20, 2026

Item Title: Discussion of Merit Pay Policy.

Submitted By: Kendra Riddle, Finance Director & Karina Schlagel, HR Generalist

Detailed Description of Subject Matter:

Review Merit Pay Policy for staff moving forward.

List all Supporting Documentation Attached:

Merit Pay Policy Draft

Action Requested of Council:

Consider and take action on Merit Pay Policy.

Strategic Plan Objective(s):

Objective 7: Provide resources to develop an employee recruitment and retention program that includes training and professional development activities.

City of Columbus Merit Pay Policy

1) Purpose

The City of Columbus will use merit pay to:

- Reward sustained high performance, achievement of strategic goals, and demonstration of City values.
 - Strengthen accountability and service quality for residents.
 - Support market competitiveness and retention.
 - Promote fairness, consistency, and fiscal responsibility.
-

2) Scope

This policy applies to:

- **Non-represented employees** (regular full-time/part-time).
- **Represented employees** only if merit compensation is expressly allowed under applicable labor agreements and administered in accordance with the contract.

Exclusions: Seasonal/temporary employees; elected officials; volunteers; interns; employees on performance improvement plans (PIP) who have not met plan requirements by the evaluation cutoff date.

3) Guiding Principles

1. **Performance-Based:** Merit pay is awarded based on documented results and behaviors, not tenure alone.
 2. **Equitable & Consistent:** Ratings, calibration, and payouts follow standardized criteria.
 3. **Transparent:** Employees know expectations, rating standards, timelines, and how merit is calculated.
 4. **Budget-Disciplined:** Merit awards operate within Council-approved funding and fiscal constraints.
 5. **Legally Compliant:** Adheres to Wisconsin law, federal law (FLSA, EEOC), and open records requirements.
 6. **Market-Aware:** Integrates with the City's compensation structure and market pay analysis.
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4) Definitions

- **Merit Pay:** Compensation awarded based on performance (base salary adjustment and/or lump-sum bonus).
- **Merit Matrix:** A table linking performance ratings and compa-ratio (pay vs. midpoint) to recommended award levels.
- **Compa-Ratio:** Employee's base pay divided by the pay range midpoint (e.g., 0.95 = 95% of midpoint).
- **Calibration:** A structured review ensuring rating consistency across departments.
- **Performance Cycle:** Annual period used for setting goals, monitoring, and evaluating performance.

5) Eligibility

To be eligible for merit consideration, an employee must:

- Complete **6 months** of service in the current role before the evaluation cutoff date.
- Have no active **disciplinary actions** in the last 6 months (unless explicitly waived by the City Administrator for exceptional improvement).
- Complete required **training** and compliance activities.
- Have an approved **performance plan** (goals/KPIs) on file by March 31 of the cycle year.

Employees on a development plan may be eligible only if they have met plan requirements by the evaluation cutoff date and have at least a “Meets Expectations” rating.

All employee evaluations are done utilizing the PERFORMANCE software via NeoGov.

6) Performance Management Cycle & Timeline (Calendar-Year Fiscal)

- **Feb-Mar:** Goal setting & performance plan finalization (SMART goals aligned to Strategic Objectives).
 - **Apr-Dec:** Quarterly check-ins; coaching and documentation.
 - **Jan-Feb:** Supervisor evaluations; **Calibration** meetings; Citywide consistency checks.
 - **Mar-Apr:** Final ratings due; merit recommendations compiled.
 - **May-June:** merit notifications issued; awards effective with first payroll in July (unless otherwise specified).
-

7) Performance Ratings (Standardized Scale)

- **3 – Exceeds Standards:** Often exceeds goals; strong results and behaviors.
- **2 – Meets Standards:** Fully meets goals and City values; reliable and competent performance.
- **1 – Does Not Meet:** Falls short of expectations; significant improvement required.

Ratings must be evidence-based, using documented goals, metrics, work samples, service measures, and feedback. Supervisors must provide narrative justification and attach supporting documentation.

8) Merit Award Structure

8.1 Components

- **Base Adjustment:** Ongoing increase to base salary.
- **Lump-Sum Bonus:** One-time payment; does not change base salary (used when pay is at/above range midpoint or to maintain internal equity).

8.2 Merit Budget

- The city will set an annual **merit pool**, separate from cost-of-living adjustments (COLA). Council authorizes the pool during budget adoption.

8.3 Merit Matrix (Example)

Use both **rating** and **compa-ratio** to steer awards. The City Administrator/Human Resources may refine percentages annually.

Your Rating	If your pay is BELOW the Midpoint	If your pay is at or above the Midpoint
☆ Exceeds	+3–4% increase to base	+2–3% increase to base
☑ Meets	+1.5–2.5% increase to base	+1–2% increase to base
✗ Does Not	No Increase	No Increase

Amounts subject to change based on budgetary needs of the city

Notes:

- If an employee is **above midpoint** (> 1.00 compa-ratio), favor **lump-sum** to prevent compression.
- If an employee is **below midpoint**, favor **base adjustments** to move toward market competitiveness.
- Departments may propose exceptions only with **written justification** and City Administrator approval to ensure equity.
- For 2025 Reviews and Merit Pay:
Because KPI's have not been defined for 2025, I suggest that we award merit pay based on 2025 performance reviews.
For Meets Expectations raises: an employee may not have any 1's on their performance review (only 2's or higher)
For Exceeds Expectations: an employee may not have any 1's on their performance review and must have an average of 2.5 or higher

9) Goal & KPI Design

Each employee's plan will include **3–5 SMART goals** drawn from:

- **Operational excellence:** e.g., service response times, permit turnaround, preventive maintenance completion rates.
- **Financial stewardship:** e.g., grants secured, cost savings, audit findings resolved.
- **Community impact:** e.g., program participation, customer satisfaction ratings.
- **Compliance & safety:** e.g., training completion, incident reductions, OSHA adherence.
- **People/leadership:** e.g., team development, cross-department collaboration, DEI initiatives within legal bounds.

Supervisors must specify **measures, targets, data sources, and weightings** (e.g., 25% service, 25% financial, 20% compliance, 15% community, 15% people).

10) Calibration & Review

- **Department-Level Calibration:** Supervisors present draft ratings and rationales; reconcile inconsistencies.
- **Citywide Calibration:** HR/City Administrator review distributions and equity across departments.

- **Controls:** Identify rating inflation/deflation, ensure documentation quality, confirm alignment with budgets.

11) Award Approval & Communication

1. Supervisors submit merit recommendations.
2. HR validates eligibility, compa-ratio, pay range, and internal equity; City Administrator reviews and presents to Council in closed session where direction is provided to the City Administrator.
3. HR communicates awards to employees with a **Merit Notification Letter** including rating, award type (base/lump-sum), percentage, amount, effective date, and brief rationale tied to documented achievements.
4. Individual ratings and payroll changes are **public records** subject to Wisconsin Open Records Law; HR will handle requests in compliance with applicable exemptions and privacy redactions.

12) Appeals & Resolution

- Employees may file a **written appeal** within **10 business days** of notification, limited to:
 - Procedural errors (e.g., missing documentation, misapplied matrix).
 - Factual errors in performance evidence.
- **Process:** Appeal → HR review → City Administrator final decision within **20 business days**.
- Appeals do **not** guarantee changes to ratings or awards and must be substantiated.

13) Interaction with COLA, Market, and Promotions

- **COLA:** Applied separately to maintain purchasing power; not performance based.
- **Promotions/Reclassifications:** Governed by classification plan; merit may still apply for periods worked in prior role.

14) Compliance & Risk Management

- **FLSA:** Ensure non-exempt overtime calculations are based on correct regular rate; lump-sum bonuses may affect overtime rate for the period.
- **EEOC/Title VII/ADA/ADEA:** Ratings and awards must be free from discrimination.
- **Wisconsin Law (Act 10 & labor contracts):** Merit for represented employees must conform to contract language; otherwise apply to non-represented staff only.
- **Open Records:** Treat performance documents as records; apply statutory exemptions and privacy redactions where applicable.
- **Data Integrity:** Maintain audit trails; store documentation per records retention schedules.

15) Funding Controls & Oversight

- Council approves the **annual merit pool** during budget adoption.
- City Administrator/HR ensure payouts do not exceed the pool.
- Council makes final determinations on any and all increases in compensation.

16) Training

- **Supervisors:** Mandatory annual training on goal setting, feedback, rating standards, documentation, calibration, and legal considerations.
- **Employees:** Orientation to the performance cycle, expectations, and how merit works.

17) Policy Review & Continuous Improvement

- **Annual review** by HR/City Administrator to adjust the merit matrix, KPIs, and processes.
- Solicit feedback via post-cycle surveys and incorporate lessons learned.
- Conduct periodic **pay equity analyses** to ensure fairness across gender, race/ethnicity, and age within legal constraints.

Optional Add-On: Spot Awards (One-Time Recognition)

If the City wishes to add **Spot Awards**, adopt a companion mini-policy enabling small, immediate lump-sum recognition (e.g., \$250–\$750) for extraordinary contributions, with controls (quarterly cap, documentation, HR approval).

Department KPI Examples

Public Works

- Complete 95% of scheduled pothole repairs within 5 business days of report.
- Achieve 100% compliance with snow route clearance within 8 hours of snowfall end.
- Maintain 90% fleet availability for operational needs.
- Zero preventable accidents during snow/ice operations.

Utilities

- Maintain compliance with all DNR water testing standards (100% pass rate).
- Respond to water main breaks within 2 hours of notification.
- Complete 95% of scheduled hydrant flushing and valve inspections annually.
- Resolve billing inquiries within 3 business days.

Police (non-sworn)

- Process 100% of incident reports within 24 hours of submission.
- Fulfill public records requests within statutory timelines.
- Ensure 100% completion of annual CJIS security training.
- Achieve 90% positive feedback on public interactions.

Library

- Increase program participation by 10% year-over-year.
- Maintain a circulation-to-hold ratio of at least 3:1.
- Grow e-book and digital resource usage by 15%.
- Achieve 95% positive ratings on patron surveys.

Administration

- Submit annual budget with less than 1% variance from adopted figures.
- Secure at least 2 new grants or funding sources annually.
- Deliver agenda packets 5 days before meetings 100% of the time.
- Conduct quarterly check-ins and achieve 90% completion rate.

Finance

- Deliver proposed annual budget by statutory deadlines.
- Achieve zero material findings in annual financial audit.
- Process 95% of vendor invoices within 30 days of receipt.
- Maintain property tax collection rate of 98% or higher by January 31.

Parks & Recreation

- Increase recreation program enrollment by 10% compared to prior year.
- Complete 95% of scheduled park and facility inspections on time.
- Achieve 90% positive feedback from participants in City-sponsored events.
- Meet or exceed annual revenue goals for programs and facility rentals.

Clerk's Office

- Publish 100% of Council agendas at least 5 days before meetings; finalize minutes within 10 business days.
- Process 95% of license/permit applications within statutory timelines.
- Achieve 100% compliance with Wisconsin election laws and deadlines.
- Fulfill public records requests within statutory timelines.

2026 Wage Scale

2026 Wage Scale
Adopted by Council 1/6/2026

Pay Grade	Title	Min	Mid	Max	2026	
1	Police Clerk/FD Admin Asst	\$20.53	\$25.67	\$30.80	23.09	Below Mid
	Admin & Billing Clerk (Finance)				23.46	Below Mid
	Utility Billing Clerk				24.87	Below Mid
	Senior Center Manager				26.92	Above Mid
2	Maint Worker II (4)	\$21.95	\$27.44	\$32.93	27.79	Above Mid
	Recreation & Aquatics Asst				27.33	Below Mid
	Deputy Treasurer				27.92	Above Mid
	PD Administrative MGR				26.58	Below Mid
3	Communications & Econ Dev Coord	\$26.89	\$33.61	\$40.33	28.91	Above Mid
	Maint Worker I (2)				32.12-32.41	Below Mid
	Wastewater Operator B (3)				35.90	Above Mid
	Water Operator				33.26	Below Mid
4	Utility Accounting Clerk	\$28.54	\$35.68	\$42.82	31.70	Below Mid
	HR Generalist				30.65	Below Mid
	Recreation Director				35.99	Above Mid
	City Clerk				41.09	Above Mid
5	Lead Water Operator	\$33.66	\$42.08	\$50.49	41.09	Above Mid
	Wastewater Operator A				41.09	Above Mid
	Public Works Director				42.20	Above Mid
	Community/Economic Dev Director				43.15	Above Mid
6	Finance Director	\$36.48	\$45.60	\$54.72	46.13	Above Mid
	Lieutenant (2)				46.81	Above Mid
	Lineman (3)				54.66	Above Mid
	Utility Business Manager				49.57	Above Mid
7	Police Chief	\$44.88	\$56.10	\$67.32	54.36	Below Mid
	Lead Lineman				56.54	Above Mid
	Utility Director				59.13	Above Mid
8	City Administrator	\$46.89	\$58.61	\$70.33	63.45	Above Mid

Note: Library positions are not included as Library Board controls staff wages

Note: Union positions of the Police Department are not included as wages are negotiated via collective bargaining



Agenda Item Report

Meeting Type: Committee of the Whole & Council

Meeting Date: January 20, 2026

Item Title: Pickleball Court Design

Submitted By: Matt Amundson, City Administrator

Detailed Description of Subject Matter:

The purpose of this memo is to provide an update on discussions with the Columbus Country Club regarding the proposed pickleball court project at Fireman's Park, outline the planned next steps, and summarize financial considerations related to the 2026–2027 Capital Improvement Plan.

On January 6, I met with the Board of Directors for the Columbus Country Club to discuss the potential construction of new pickleball courts in Fireman's Park. The Country Club views the addition of these courts as an asset to the community as well as a benefit to both the park and the Club.

During this meeting, we reached general agreement regarding the City's interest in moving forward with project design and preparing the project for bidding in 2026.

As part of the planning process, staff will begin working with the Country Club on an amendment to the current lease. The amendment would:

- Remove the area designated for pickleball courts from the Country Club's leased area, and
- Include a proposed **10-year extension** of the existing lease agreement.

The current lease was last renewed 10 years ago and is structured as a **25-year lease**. Any amendment or extension would be brought forward to the Council for formal consideration.

The projected construction cost for the pickleball courts is **\$225,000–\$250,000**.

Funding to date includes:

- **\$45,000** raised by the Recreation Department
- **\$36,000** allocated in the **2025 Capital Improvement Plan**

This results in an estimated additional funding need of **approximately \$170,000**.

At the Council's discretion, staff can prepare additional **sponsorship and donation opportunities**, including potential naming rights for the courts or the complex. These options would be brought back to the Council for review and potential approval at a future meeting.

As part of planned 2026 borrowing, this project has been incorporated into the financing strategy.

To maintain responsible debt levels and reflect project readiness, I have removed the following from the planned borrowing schedule:

- **Kiwanis Park parking lot**, and
- **Public Works parking lot**

Both projects require additional design and discussion that can be completed in 2026. This will position each for more thorough consideration in the **2027 CIP**.

List all Supporting Documentation Attached:

Ruekert Mielke Task Order 2026-02

Action Requested of Council:

Approve task order 2026-02

Strategic Planning Objective(s):

#15 Enhance our focus on quality of life services

This is Task Order No. 2026-02,
consisting of 4 pages.

Task Order

In accordance with paragraph 1.1 of the Master Professional Service Agreement between the City of Columbus (Owner) and Ruckert and Mielke, Inc. (Engineer) for Professional Services – Task Order Edition dated March 20, 2019 (“Agreement”), Owner and Engineer agree as follows:

1. Specific Project Data

- A. Title: 2026 City of Columbus Fireman's Park Pickleball Courts
- B. Description: This task order includes site investigation, design, bidding and construction administration services for the construction of four (4) pickleball courts in Fireman's Park, in the location depicted on the Fireman's Park Concept Plan (see attached Exhibit 1).

2. Services of Engineer

- A. Phase 1 - Field Inventory
 - Site investigation to confirm existing conditions and determine project limits.
 - Ground topographic survey to collect existing utilities, trees, fencing, etc.
 - Perform and process drone survey and aerial photography.
 - Meet with Owner staff to confirm scope of work.
 - Reimbursables including mileage.
- B. Phase 2 - Design
 - Project administration and Owner coordination.
 - Prepare and coordinate overall project schedule.
 - Prepare stormwater modeling and design to meet Chapter 48 requirements.
 - Prepare and submit City of Columbus Stormwater Permit.
 - Prepare plan of drawings for the proposed site and grading improvements.
 - Prepare plan of drawings for construction details and construction notes.
 - Determine quantities and develop opinion of probable construction cost.
 - QA/QC.
 - Prepare project specifications – legal and procedural.
 - Prepare project specifications – technical.
 - Prepare project manual for Bidding and upload to QUEST.
 - Prepare exhibit of the project area for use in defining changes to the area covered in the City's lease with the adjacent golf course.
- C. Phase 3 - Bidding
 - General coordination with potential bidders and Owner.
 - Attend Bid Opening.
 - Review bids and prepare bid tabulation.
 - Make formal award recommendation to Owner.
 - Review contractor information (insurance, agreement, bonding, etc.).
 - Attend City Council meeting to answer questions about the award of the project.
 - Contract coordination with Contractor and Owner.

D. Phase 4 - Construction Administration

- Project administration.
- Draft pre-construction meeting agenda.
- Coordinate and attend pre-construction meeting and draft meeting minutes.
- Complete pre-construction staking of project limits.
- Provide periodic on-site construction review.
- Perform quantity measurements and quantity coordination with Contractor.
- Provide pay request review and recommendation.
- Technical support and administration.
- Substantial completion inspection.
- Develop punch list/review punch list.
- Final completion inspection.
- Process final project closeout documentation.
- Reimbursable expenses including mileage.

3. Owner's Responsibilities

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

- A. Owner shall confirm meeting dates and attendance.
- B. Provide timely review of plans and documents.
- C. Provide existing maps or drawings with information for the project.

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.
 - Contaminated site investigations, coordination, and/or remediation design.
 - Historical, environmental, or archeological investigations, coordination, and/or mitigation.
 - Alternatives analysis.
 - Wetland delineations.
 - Floodplain analysis and approvals.
 - Environmental impact statements or site assessments.
 - Title searches.
 - Record drawings.
 - Boundary survey or property survey.
 - Real estate appraisal/acquisition.
 - Easement preparation or CSM.
 - Additional permits not listed above.
 - Attendance at Public hearings.
 - Any grant/funding application completion or administration related to this project.

5. Times for Rendering Services

A. Schedules are subject to change due to activities beyond the control of Engineer. Drone survey requires land to be free of snow cover. In general, the tentative schedule is as follows:

<u>Phase</u>	<u>Completion Date</u>
Authorization/Task Order Approval	1/20/2026
Preliminary Design	2/27/2026
Final Design and Advertise	3/31/2026
Bid Opening	5/1/2026
Start Construction	TBD
Final Completion	TBD
Project Closeout	October, 2026

6. Payments to Engineer

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

<u>Category of Services</u>	<u>Compensation Method</u>	<u>Estimate of Compensation for Services</u>
<i>Design and Bidding</i>	<i>Lump Sum</i>	\$30,943
<i>Construction Administration</i>	<i>Time and Materials Not to Exceed</i>	\$15,388
	<i>TOTAL</i>	<u>\$46,331</u>

B. The terms of payment are set forth in Section III and RM standard rates for 2026.

7. Consultants

N/A

8. Other Modifications to Standard Terms and Conditions

N/A

9. Attachments

Exhibit 1 – Fireman's Park Concept Plan

10. Documents Incorporated by Reference

Ruekert & Mielke, Inc. / Client Master Agreement

TASK ORDER 2026-02
2026 City of Columbus Fireman's Park Pickleball Courts

Item #2.

Between City of Columbus
and
Ruekert & Mielke, Inc.
Dated January 20, 2026

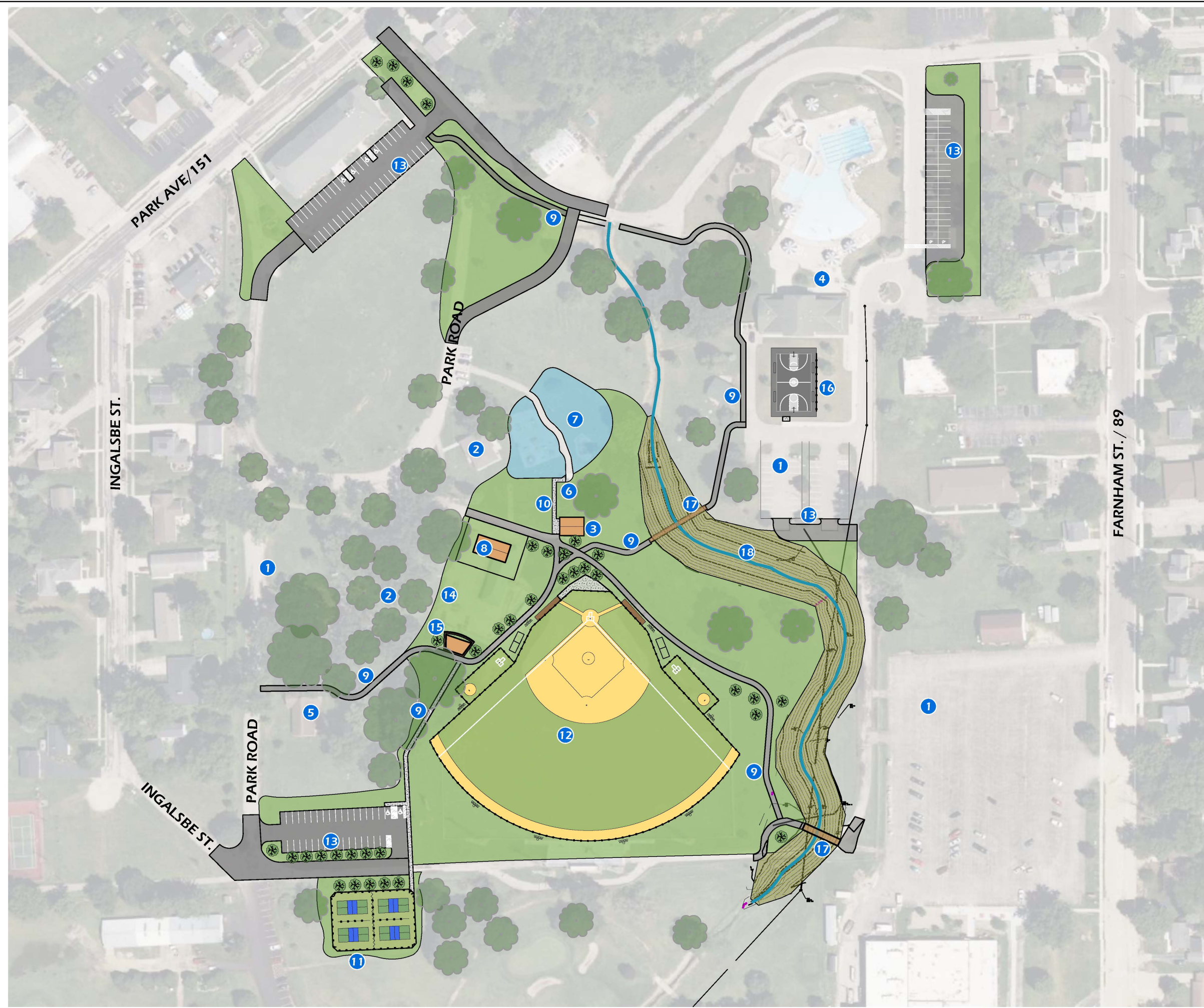
Terms and Conditions: Execution of this Task Order by Owner and Engineer shall make it subject to terms and conditions, (as modified above) set forth in the Master Engineering Agreement Amendment between Owner and Engineer, dated March 20, 2019, which are incorporated by this reference. Engineer is authorized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

The Effective Date of this Task Order is January 20, 2026.

OWNER:	ENGINEER:
City of Columbus	Ruekert & Mielke, Inc.
Signature: _____	Signature: <u>Jason P. Lietha</u> <small>Digitally signed by Jason P. Lietha Date: 2026.01.14 14:48:30 -06'00'</small>
Name: _____	Name: <u>Jason P. Lietha, P.E.</u>
Title: _____	Title: <u>COO</u>
Date: _____	Date: <u>January 20, 2026</u>

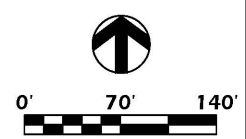
DESIGNATED REPRESENTATIVE FOR TASK ORDER

Name: _____	Name: <u>Steve Brunner</u>
Title: _____	Title: <u>Landscape Architecture Lead</u>
Address: _____ _____	Address: <u>W233 N2080 Ridgeview Parkway</u> <u>Waukesha, WI 53188</u>
Email: _____	Email: <u>sbrunner@ruekert-mielke.com</u>
Phone: _____	Phone: <u>(262) 953-3019</u>



LEGEND

- 1 Ex. Parking Lot
- 2 Ex. Shelter
- 3 Ex. Restrooms
- 4 Ex. Aquatic Center
- 5 Ex. Boy Scout Cabin
- 6 Ex. Memorial Area
- 7 Prop. Playground Expansion
- 8 Prop. Beer Garden Area
- 9 Prop. Pathway System
- 10 Prop. Sidewalk Connection
- 11 Prop. Pickleball Courts
- 12 Prop. Diamond Renovation
- 13 Prop. Parking Improvement
- 14 Prop. Event Lawn
- 15 Prop. Stage/Shelter
- 16 Prop. Basketball Court
- 17 New Bridge
- 18 New Creek Channel



Project Name:
FIREMAN'S PARK
 1049 PARK AVE
 COLUMBUS, WI 53925

Sheet Title:
CONCEPT PLAN FULL PARK

Revisions:

Project #: 24.034
 Issued For: Review
 Date: 6/2/2025

Sheet Number



Agenda Item Report

Meeting Type: Committee of the Whole & Council

Meeting Date: January 20, 2026

Item Title: 2026 Borrowing.
Submitted By: Kendra Riddle, Finance Director

Detailed Description of Subject Matter:
Review 2026 Borrowing Resolutions and Needs.

List all Supporting Documentation Attached:
2026 Borrowing Resolutions

Action Requested of Council:
Consider and take action on 2026 Borrowing.

Strategic Plan Objective(s):
Objective 1: Develop a rolling ten-year capital improvement program (CIP) that allows for future debt planning

**RESOLUTION DECLARING OFFICIAL INTENT
TO REIMBURSE EXPENDITURES
FROM PROCEEDS OF BORROWING IN THE CITY OF COLUMBUS, WISCONSIN**

WHEREAS, the City of Columbus, Columbia County, Wisconsin (the "Issuer") plans to undertake in 2026 and/or 2027 capital projects, such as building and grounds projects, parks projects, and acquiring municipal equipment (the "Project"); and

WHEREAS, the Issuer expects to finance the Project on a long-term basis by issuing tax-exempt bonds or other tax-exempt obligations (collectively, the "Bonds"); and

WHEREAS, because the Bonds will not be issued prior to commencement of the Project, the Issuer must provide interim financing to cover costs of the Project incurred prior to receipt of the proceeds of the Bonds; and

WHEREAS, the City of Columbus, Wisconsin Common Council (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Bonds become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$5,332,937.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted this ____ day of _____, 2026.

CITY OF COLUMBUS, WISCONSIN

By: _____
Joseph Hammer, Mayor

Attest: _____
Susan L. Caine, Clerk

RESOLUTION 3-26

**RESOLUTION DECLARING OFFICIAL INTENT
TO REIMBURSE EXPENDITURES
FROM PROCEEDS OF BORROWING IN THE CITY OF COLUMBUS, WISCONSIN -
UTILITIES**

WHEREAS, the City of Columbus, Columbia County, Wisconsin (the "Issuer") plans to undertake in 2026 and/or 2027 capital projects, such as sewer utility, water utility, and electric utility projects, and acquiring municipal equipment (the "Project"); and

WHEREAS, the Issuer expects to finance the Project on a long-term basis by issuing tax-exempt bonds or other tax-exempt obligations (collectively, the "Bonds"); and

WHEREAS, because the Bonds will not be issued prior to commencement of the Project, the Issuer must provide interim financing to cover costs of the Project incurred prior to receipt of the proceeds of the Bonds; and

WHEREAS, the City of Columbus, Wisconsin Common Council (the "Governing Body") of the Issuer deems it to be necessary, desirable, and in the best interests of the Issuer to advance moneys from its funds on hand on an interim basis to pay the costs of the Project until the Bonds are issued.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer that:

Section 1. Expenditure of Funds. The Issuer shall make expenditures as needed from its funds on hand to pay the cost of the Project until proceeds of the Bonds become available.

Section 2. Declaration of Official Intent. The Issuer hereby officially declares its intent under Treas. Reg. Section 1.150-2 to reimburse said expenditures with proceeds of the Bonds, the principal amount of which is not expected to exceed \$7,239,715.

Section 3. Unavailability of Long-Term Funds. No funds for payment of the Project from sources other than the Bonds are, or are reasonably expected to be, reserved, allocated on a long-term basis, or otherwise set aside by the Issuer pursuant to its budget or financial policies.

Section 4. Public Availability of Official Intent Resolution. The Resolution shall be made available for public inspection at the office of the Issuer's Clerk within 30 days after its approval in compliance with applicable State law governing the availability of records of official acts including Subchapter II of Chapter 19, and shall remain available for public inspection until the Bonds are issued.

Section 5. Effective Date. This Resolution shall be effective upon its adoption and approval.

Adopted this ____ day of _____, 2026.

CITY OF COLUMBUS, WISCONSIN

By: _____
Joseph Hammer, Mayor

Attest: _____
Susan L. Caine, Clerk