

Utility Committee Agenda

There will be a meeting of the City of Cumberland Utility Committee on Tuesday, October 27, 2026, at 10:30 a.m. at the Cumberland City Hall, 950 1st Ave., Cumberland, WI 54829.

- 1. Call to Order**
- 2. Public Comment**
- 3. Approval of agenda**
- 4. Discuss and approve Utility Committee special meeting minutes of September 24, 2026.**

FINANCIAL

5. Discussion and possible action relating to utility finances including:

a. Monthly Financial Reports

- a. Project Prioritization
- b. Capital Plan
- c. Finance Plan
 - i. Alternatives-Revenue vs. Debt
 - ii. Debt Acquisition
 - iii. Grants
- d. Rate Impacts
 - i. ROR projections
- e. Real Estate
- f. Policies
- g. PILOT Payments

Quarterly Performance

- h. Budget – Plan vs. Actual
- i. Utilization

STRATEGIC

6. Discussion and possible action relating to a possible CSM for the new Industrial Park area.

7. Discussion and possible action relating to utility service for Douglas Street R-1 lots in Kauffman Estates.

OPERATIONS

Electric Utility

8. Discussion and possible action relating to Electric Utility operations including:

- a. TBA

9. Discussion and possible action relating to Electric Utility capital projects including:

a. TBA

Water Utility

10. Discussion and possible action relating to Water Utility operations including:

a. Water tower maintenance agreement.

11. Discussion and possible action relating to Water Utility capital projects including:

- a. AFP #1 from Albrightson for Sorensen St. Utility Extension in the amount of \$118,901.28.
- b. Change Order #2 from Albrightson for Sorensen St. Utility Extension in the amount of \$4,650.

Sewer Utility

12. Discussion and possible action relating to Sewer Utility operations including:

a. TBA

13. Discussion and possible action relating to Sewer Utility capital projects including:

a. TBA

Other Utility Topics

14. Manager's Update

15. Future agenda items.

16. Motion to adjourn.

Arlene Frisinger, Clerk

Some or all the Committee Members may attend telephonically. Persons attending the meeting at the City Hall may be able to listen to the meeting, unless the meeting is moved to Closed Session, per Wisconsin Statutes. It is possible that a quorum of the Common Council may attend this meeting. This Constitutes a meeting of the Common Council and must be noticed as such, although the common council will not take any formal actions at this meeting.

Cumberland Municipal Utility Committee Monthly Meeting

Cumberland City Hall

950 1st Ave., Cumberland, WI 54829

Time: 10:30 AM

Date: September 24, 2026

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Attendance:

Jordan Peichel (Utility Manager)	P	Mayor Dan Shoemaker	P	Randy Reeg (City Administrator)	P
Tom Schroeder (Committee Chairman)	P	Michael Benjamin	P	John Anderson (Committee Secretary)	P
Bill Lussier (City Liaison)	P	Open Committee Member	A		

Other Attendees :

Respectfully submitted by John Anderson

This minutes template includes a complete standardized agenda. Items in bold will be covered during the respective monthly meeting.

TOPIC	DISCUSSION
1. Call to Order	Chairman Schroeder called the meeting to order at 10.30 A.M..
2. Public Comment	None
3. Approval of agenda	The agenda was approved as presented by general consensus of the committee.
4. Discuss and approve Utility Committee meeting Minutes of August 20, 2026	Bill Lussier made a motion to approve the Utility Committee meeting minutes of August 20, 2026 as written. Michael Benjamin seconded. Motion adopted.
5. Discuss and approve Utility Committee meeting Minutes of August 27, 2026	Michael Benjamin made a motion to approve the Utility Committee meeting minutes of August 27, 2026 as written. Bill Lussier seconded. Motion adopted.
6. Discuss and approve Utility Committee meeting Minutes of September 3, 2026	Bill Lussier made a motion to approve the Utility Committee meeting minutes of September 3, 2026 as written. Michael Benjamin seconded. Motion adopted.
7. Discuss and approve Utility Committee meeting Minutes of September 14, 2026	Michael Benjamin made a motion to approve the Utility Committee meeting minutes of September 14, 2026 as written. Bill Lussier seconded. Motion adopted.

Cumberland Municipal Utility Committee Monthly Meeting
Cumberland City Hall
950 1st Ave., Cumberland, WI 54829
Time: 10:30 AM

Date: September 24, 2026

FINANCIAL

8. Discussion and possible action relating to utility finances including: a. Monthly Financial Reports b. Other a. Project Prioritization b. Capital Plan c. Finance Plan i. Alternatives - Revenue vs. Debt ii. Debt Acquisition iii. Grants d. Rate Impacts i. ROR projections e. Real Estate f. Policies g. PILOT Payments Quarterly Performance h. Budget - Plan vs. Actual i. Utilization	8.a. Review of YTD financial reports. No action taken.
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OPERATIONS

<u>Electric Utility</u> 9. Discussion and possible action relating to Electric Utility operations including: a. TBA 10. Discussion and possible action relating to Electric Utility capital projects including: a. TBA	
<u>Water Utility</u>	11.a. Bill Lussier made a motion to approve Pember Companies, Inc final change order for Hines Lakeview water main. John Anderson seconded. Motion adopted.

Cumberland Municipal Utility Committee Monthly Meeting

Cumberland City Hall

950 1st Ave., Cumberland, WI 54829

Time: 10:30 AM

Date: September 24, 2026

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11. Discussion and possible action relating to Water Utility operations including: a. Pember Final Change Order for Hines Lakeview Water Main b. Pember Final AFP for Hines Lakeview Water Main	11.b. John Anderson made a motion to approve the final AFP for Pember Companies Inc in the amount of \$13,170.35 Bill Lussier seconded. Motion adopted.
12. Discussion and possible action relating to Water Utility capital projects including: a. TBA	
<u>Sewer Utility</u> 13. Discussion and possible action relating to Sewer Utility operations including: a. Ordinance 2026-833 an ordinance amending Section 13.02 regarding connection to public sanitary sewer and testing requirements for private wastewater disposal.	13.a. Michael Benjamin made a motion to recommend the City Council approve Ordinance 2026-833, an ordinance amending Section 13.02 regarding connection to public sanitary sewer and testing requirements for private wastewater disposal. John Anderson seconded. Motion adopted via roll call vote as follows: Bill Lussier – Abstain John Anderson – Yes Michael Benjamin – Yes Tom Schroeder – Yes
14. Discussion and possible action relating to Sewer Utility capital projects including: a. TID #8 Sorenson Utility extension change order regarding substantial completion date.	14.a. John Anderson made a motion to approve TID #8 Sorenson Utility extension change order regarding substantial completion date. Bill Lussier seconded. Motion adopted.

OTHER UTILITY TOPICS

15. Manager's Update	Update, no action taken.
16. Future Agenda Items	None
17. Adjourn	Meeting adjourned unanimously at 11:31 A.M..

Fund: 620 - WATER

		2026	2026	2026	Budget	% of
Account Number		October	Actual 10/22/2026	Budget	Status	Budget
620-00-46406-000-460	RESIDENTIAL UNMETERED	0.00	1,302.30	1,758.00	-455.70	74.08
620-00-46407-000-460	COMMERCIAL UNMETERED	0.00	0.00	0.00	0.00	0.00
620-00-46408-000-461	RESIDENTIAL METERED	0.00	158,186.91	211,155.00	-52,968.09	74.92
620-00-46409-000-461	COMMERCIAL METERED	0.00	50,461.72	65,508.00	-15,046.28	77.03
620-00-46410-000-461	INDUSTRIAL METERED	0.00	246,830.44	249,665.00	-2,834.56	98.86
620-00-46411-000-461	MULTI FAM METERED	0.00	23,423.49	29,033.00	-5,609.51	80.68
620-00-46411-000-462	PRIVATE FIRE PROT	0.00	15,120.00	20,323.00	-5,203.00	74.40
620-00-46411-000-463	PUBLIC FIRE	0.00	200,731.21	272,078.00	-71,346.79	73.78
620-00-46411-000-464	PUBLIC AUTHORITY	0.00	19,112.99	28,437.00	-9,324.01	67.21
620-00-46411-000-467	INTERDEPARTMENTAL SALES	0.00	654.13	1,204.00	-549.87	54.33
620-00-46457-000-470	FORFEITED DISCOUNTS	0.00	1,566.03	1,647.00	-80.97	95.08
620-00-46457-000-474	OTHER WATER REVENUE	0.00	2,101.04	2,335.00	-233.96	89.98
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PUBLIC CHARGES FOR SERVICES		0.00	719,490.26	883,143.00	-163,652.74	81.47
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620-00-48110-000-419	INTEREST ON INVESTMENTS	0.00	9,617.25	45,000.00	-35,382.75	21.37
620-00-48920-000-425	MISCELLANEOUS AMORTIZATION	0.00	0.00	0.00	0.00	0.00
620-00-48921-000-427	INTEREST - DRINKING WATER	0.00	0.00	0.00	0.00	0.00
620-00-48922-000-427	INTEREST - USDA HOSP WATER	0.00	0.00	0.00	0.00	0.00
620-00-48930-000-421	MISC NON OP REVENUE HOSPITAL	0.00	0.00	48,444.00	-48,444.00	0.00
620-00-48931-000-421	WELL 6 PRINC FORGIVENESS	0.00	0.00	0.00	0.00	0.00
620-00-48932-000-421	MISC NON OPERATING REVENUE	0.00	24,632.19	9,127.00	15,505.19	269.88
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MISCELLANEOUS REVENUES		0.00	34,249.44	102,571.00	-68,321.56	33.39
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Total Revenues		0.00	753,739.70	985,714.00	-231,974.30	76.47

		Fund: 620 - WATER				
		2026	2026	2026	Budget	% of
Account Number		October	Actual 10/22/2026	Budget	Status	Budget
620-00-57510-000-622	FUEL OR POWER FOR PUMPING	7,475.94	35,895.25	37,406.00	1,510.75	95.96
620-00-57510-000-623	OPERATION SUPPLY & EXPENSE PUM	261.92	9,127.37	9,267.00	139.63	98.49
620-00-57510-000-625	MAINTENANCE PUMPING PLANT	176.38	16,909.29	26,996.00	10,086.71	62.64
620-00-57510-000-626	LABOR: PUMPING PLANT	2,821.18	26,847.18	139,345.00	112,497.82	19.27
620-00-57540-000-640	OPERATION LABOR TRANSM & DISTR	2,258.53	24,289.67	0.00	-24,289.67	0.00
620-00-57540-000-641	OPERATION SUPPLY/EXPENSE	23.66	367.77	200.00	-167.77	183.89
620-00-57540-000-650	MAINT DISTRIBUTION RESERVOIR	0.00	3,595.00	0.00	-3,595.00	0.00
620-00-57540-000-651	MAINTENANCE OF MAINS	0.00	19,439.02	50,000.00	30,560.98	38.88
620-00-57540-000-652	MAINTENANCE OF SERVICES	142.29	3,089.50	10,000.00	6,910.50	30.90
620-00-57540-000-653	MAINTENANCE OF METERS	1,829.41	20,136.65	3,000.00	-17,136.65	671.22
620-00-57540-000-654	MAINTENANCE OF HYDRANTS	0.00	27,441.94	3,000.00	-24,441.94	914.73
620-00-57540-000-655	MAINTENANCE OF OTHER PLANT	0.00	44.99	0.00	-44.99	0.00
620-00-57550-000-901	METER READING LABOR	773.09	9,655.36	0.00	-9,655.36	0.00
620-00-57550-000-902	ACCOUNTING & COLLECTION LABOR	2,024.50	21,429.29	49,243.00	27,813.71	43.52
620-00-57550-000-903	SUPPLIES & EXPENSE	539.34	6,250.69	5,620.00	-630.69	111.22
620-00-57550-000-904	UNCOLLECTIBLE ACCOUNTS	0.00	0.00	0.00	0.00	0.00
620-00-57580-000-920	ADMIN & GENERAL SALARIES	2,433.98	25,377.48	34,571.00	9,193.52	73.41
620-00-57580-000-921	OFFICE SUPPLIES & EXPENSES	59.77	1,279.52	3,617.00	2,337.48	35.38
620-00-57580-000-923	OUTSIDE SERVICE EMPLOYED	5,425.00	21,372.37	36,011.00	14,638.63	59.35
620-00-57580-000-924	PROPERTY INSURANCE	1,654.17	23,950.20	23,100.00	-850.20	103.68
620-00-57580-000-925	INJURIES & DAMAGES	0.00	4,852.87	4,500.00	-352.87	107.84
620-00-57580-000-926	EMPLOYEE PENSION/BENEFIT	4,591.35	52,150.80	0.00	-52,150.80	0.00
620-00-57580-000-928	REGULATORY COMM EXPENSE	0.00	125.00	2,379.00	2,254.00	5.25
620-00-57580-000-930	MISC GENERAL EXPENSE	432.27	15,121.88	12,255.00	-2,866.88	123.39
620-00-57580-000-933	TRANSPORTATION EXPENSE	0.00	2,038.70	5,000.00	2,961.30	40.77
620-00-57580-000-935	MAINTENANCE GEN PLANT	0.00	721.55	6,320.00	5,598.45	11.42
620-00-57590-000-403	WTR: DEPRECIATION EXPENSE	0.00	0.00	179,104.00	179,104.00	0.00
620-00-57590-000-408	WTR: TAX EXPENSE	0.00	0.00	110,000.00	110,000.00	0.00
620-00-57591-000-408	WATER: TAX PSC ASSESSMENT	0.00	0.00	0.00	0.00	0.00
620-00-57593-000-408	WTR: FICA/MEDICARE	871.54	10,424.23	854.00	-9,570.23	1,220.64
620-00-57594-000-408	JOINT TAX	0.00	0.00	0.00	0.00	0.00
620-00-57596-000-426	MISC INC DEDUCT/DEPR ON CIAC	0.00	0.00	85,200.00	85,200.00	0.00
620-00-57597-000-427	INTEREST ON LONG-TERM DEBT	0.00	23,244.73	0.00	-23,244.73	0.00
620-00-57995-000-408	TRANSFER OUT - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY		33,793.32	405,178.30	836,988.00	431,809.70	48.41
Total Expenses		33,793.32	405,178.30	836,988.00	431,809.70	48.41
Net Totals		-33,793.32	348,561.40	148,726.00	-199,835.40	234.36

Fund: 640 - SEWER

		2026				
Account Number		2026 October	Actual 10/22/2026	2026 Budget	Budget Status	% of Budget
640-00-44190-000-000	INTEREST	0.00	58,586.15	50,000.00	8,586.15	117.17
640-00-44210-000-000	MISC NON OPERATING REVENUE	67,500.00	67,576.25	0.00	67,576.25	0.00
640-00-44211-000-000	NO REV - HOSPITAL	0.00	0.00	0.00	0.00	0.00
640-00-44271-000-000	INTEREST - REV BONDS	0.00	0.00	235,298.00	-235,298.00	0.00
640-00-44272-000-000	INTEREST INTERFUND LOAN	0.00	0.00	65,617.00	-65,617.00	0.00
640-00-44273-000-000	INTEREST INTERFUND LOAN	0.00	0.00	0.00	0.00	0.00
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LICENSES AND PERMITS		67,500.00	126,162.40	350,915.00	-224,752.60	35.95
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640-00-46200-000-000	REC CHARGES	0.00	410,566.40	545,414.00	-134,847.60	75.28
640-00-46210-000-000	UNMETERED SALES	0.00	1,456.56	1,946.00	-489.44	74.85
640-00-46220-000-000	METERED SALES	0.00	1,026,378.61	1,390,317.00	-363,938.39	73.82
640-00-46230-000-000	MISC SEWER REVENUES	0.00	50,259.80	30,164.00	20,095.80	166.62
640-00-46310-000-000	LATE CHARGES	0.00	2,214.05	2,385.00	-170.95	92.83
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PUBLIC CHARGES FOR SERVICES		0.00	1,490,875.42	1,970,226.00	-479,350.58	75.67
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Total Revenues		67,500.00	1,617,037.82	2,321,141.00	-704,103.18	69.67

		Fund: 640 - SEWER				
		2026	Actual	2026	Budget	% of
Account Number		October	10/22/2026	Budget	Status	Budget
640-00-54030-000-000	DEPRECIATION EXPENSE	0.00	0.00	584,124.00	584,124.00	0.00
640-00-54082-000-000	FICA/MEDICARE	1,270.97	13,679.25	0.00	-13,679.25	0.00
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HEALTH AND HUMAN SERVICES		1,270.97	13,679.25	584,124.00	570,444.75	2.34
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640-00-57000-000-000	COLLECTION SYSTEM REP	0.00	0.00	0.00	0.00	0.00
640-00-57001-000-000	COLLECTION SYSTEM CREDI	0.00	0.00	0.00	0.00	0.00
640-00-57010-000-000	DEBT RETIREMENT	0.00	0.00	0.00	0.00	0.00
640-00-57011-000-000	DEBT RETIREMENT CLEARIN	0.00	0.00	0.00	0.00	0.00
640-00-57020-000-000	REDEMPTION	0.00	0.00	0.00	0.00	0.00
640-00-57021-000-000	REDEMPTION CLEARING	0.00	0.00	0.00	0.00	0.00
640-00-57030-000-000	GENERAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57031-000-000	GENERAL REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57040-000-000	WWTP EQUIP REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57041-000-000	WWTP EQUIP REPLACEMENT	0.00	0.00	0.00	0.00	0.00
640-00-57070-000-000	2015 LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00
640-00-57080-000-000	2017 LOAN PRINCIPAL	0.00	0.00	0.00	0.00	0.00
640-00-57090-000-000	SEWER INTERFUND LOAN TO UTIL	0.00	0.00	0.00	0.00	0.00
640-00-57091-000-000	SEWER INTERFUND LOAN CLEARING	0.00	0.00	0.00	0.00	0.00
640-00-57100-000-000	SEWER LOAN TO WTR	0.00	0.00	0.00	0.00	0.00
640-00-57110-000-000	SEWER 2025 USDA LOAN	0.00	0.00	0.00	0.00	0.00
640-00-57120-000-000	SEWER 2025 DEBT PAYMENT RESERV	0.00	0.00	0.00	0.00	0.00
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CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00
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640-00-58200-000-000	PLANT LABOR	13,989.32	143,570.39	329,686.00	186,115.61	43.55
640-00-58210-000-000	POWER & FUEL FOR PUMPIN	22,378.93	217,010.21	298,398.00	81,387.79	72.73
640-00-58241-000-000	CHEMICALS	5,959.78	74,701.34	76,350.00	1,648.66	97.84
640-00-58243-000-000	PHOSPHORUS TRADING CREDITS	7,700.00	10,900.00	10,900.00	0.00	100.00
640-00-58250-000-000	TESTING SERVICES	1,732.40	5,075.60	0.00	-5,075.60	0.00
640-00-58270-000-000	PLANT/PUMPING EXPENSES	215.49	39,559.21	83,652.00	44,092.79	47.29
640-00-58280-000-000	MEMBRANES	0.00	3,600.00	0.00	-3,600.00	0.00
640-00-58300-000-000	LIFT LABOR	3,087.98	36,347.33	0.00	-36,347.33	0.00
640-00-58310-000-000	LIFT/COLLECTION SYSTEM	13,326.34	43,684.85	116,505.00	72,820.15	37.50
640-00-58350-000-000	EDUCATION LABOR	0.00	2,207.65	0.00	-2,207.65	0.00
640-00-58510-000-000	SWR PLANT OFFICE EXP	65.70	1,827.14	0.00	-1,827.14	0.00
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DEBT SERVICE		68,455.94	578,483.72	915,491.00	337,007.28	63.19
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640-00-59020-000-000	ACCTG & COLLECT	3,097.62	32,711.53	51,672.00	18,960.47	63.31
640-00-59030-000-000	MISC SUPPLY/EXPENSE	539.34	6,488.84	5,967.00	-521.84	108.75
640-00-59050-000-000	JOINT METER EXPENSES	773.09	9,655.36	45,000.00	35,344.64	21.46
640-00-59200-000-000	ADMIN & GENERAL	3,245.30	33,836.60	46,095.00	12,258.40	73.41
640-00-59210-000-000	ADMIN OFFICE SUPPLIES	50.62	547.94	7,150.00	6,602.06	7.66
640-00-59230-000-000	OUTSIDE SERVICES EMPLOYED	3,885.00	33,592.91	24,639.00	-8,953.91	136.34
640-00-59240-000-000	INSURANCE	2,714.00	14,070.03	28,799.00	14,728.97	48.86
640-00-59250-000-000	SAFETY/INJ & DAMAGES	0.00	5,095.26	5,794.00	698.74	87.94
640-00-59260-000-000	EMPLOYEE PENSION/BENEFIT	7,268.29	76,566.58	0.00	-76,566.58	0.00
640-00-59300-000-000	MISC GENERAL EXPENSE	519.15	20,133.44	13,584.00	-6,549.44	148.21
640-00-59330-000-000	TRANSPORTATION EXPENSES	0.00	3,474.26	15,000.00	11,525.74	23.16
640-00-59350-000-000	MAINT GENERAL PLANT	0.00	19,201.22	12,500.00	-6,701.22	153.61
640-00-59355-000-000	INTEREST EXPENSE	0.00	51,120.94	0.00	-51,120.94	0.00

Fund: 640 - SEWER					
Account Number	2026	2026	2026	Budget Status	% of Budget
	October	Actual 10/22/2026	Budget		
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OTHER FINANCING USES	22,092.41	306,494.91	256,200.00	-50,294.91	119.63
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Total Expenses	91,819.32	898,657.88	1,755,815.00	857,157.12	51.18
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Net Totals	-24,319.32	718,379.94	565,326.00	-153,053.94	127.07

Fund: 610 - ELECTRIC

		2026				
Account Number		2026 October	Actual 10/22/2026	2026 Budget	Budget Status	% of Budget
610-00-44190-000-000	INTEREST	0.00	68,288.86	97,338.00	-29,049.14	70.16
610-00-44210-000-000	MISC N/O REVENUE	0.00	39,054.54	10,171.00	28,883.54	383.98
610-00-44250-000-000	AMORT-PSC REG LIABILITY	0.00	0.00	0.00	0.00	0.00
610-00-44260-000-000	MISC INCOME DEDUCTIONS	0.00	-858.50	0.00	-858.50	0.00
610-00-44400-000-000	RESIDENTIAL SALES	0.00	858,614.24	1,133,415.00	-274,800.76	75.75
610-00-44410-000-000	RURAL SALES	0.00	20,717.23	26,579.00	-5,861.77	77.95
610-00-44420-000-000	GENERAL SERVICE SALES	0.00	554,936.49	747,390.00	-192,453.51	74.25
610-00-44431-000-000	LARGE POWER	0.00	1,284,156.70	1,699,724.00	-415,567.30	75.55
610-00-44432-000-000	SMALL POWER	0.00	442,943.94	661,220.00	-218,276.06	66.99
610-00-44440-000-000	PUBLIC ST & HWY	0.00	44,582.98	70,592.00	-26,009.02	63.16
610-00-44441-000-000	SECURITY LIGHTING	0.00	6,453.05	8,494.00	-2,040.95	75.97
610-00-44470-000-000	SALES FOR RESALE	29,783.34	220,291.41	369,902.00	-149,610.59	59.55
610-00-44500-000-000	FORFEITED DISCOUNTS	0.00	7,020.67	6,956.00	64.67	100.93
610-00-44510-000-000	MISC SERVICE REVENUE	0.00	1,030.00	2,416.00	-1,386.00	42.63
610-00-44540-000-000	RENT FROM ELECTRIC PLANT	0.00	6,872.45	11,845.00	-4,972.55	58.02
610-00-44560-000-000	OTHER ELECTRIC REVENUE	47.45	5,461.05	53,673.00	-48,211.95	10.17
=====						
LICENSES AND PERMITS		29,830.79	3,559,565.11	4,899,715.00	-1,340,149.89	72.65
=====						
=====						
Total Revenues		29,830.79	3,559,565.11	4,899,715.00	-1,340,149.89	72.65

Fund: 610 - ELECTRIC

Account Number		2026		2026 Budget	Budget Status	% of Budget
		October	Actual 10/22/2026			
610-00-54030-000-000	DEPRECIATION EXPENSE	0.00	0.00	618,000.00	618,000.00	0.00
610-00-54080-000-000	TAX EXPENSE	0.00	0.00	245,000.00	245,000.00	0.00
610-00-54081-000-000	PSC REMAINDER ASSESSMENT	0.00	0.00	12,500.00	12,500.00	0.00
610-00-54082-000-000	MEDICARE/SS	2,891.49	27,898.18	0.00	-27,898.18	0.00
610-00-54260-000-000	DEPRECIATION ON CIAC-ELECTRIC	0.00	0.00	34,000.00	34,000.00	0.00
610-00-54270-000-000	INTEREST ON LONG TERM DEBT	51,525.00	139,549.44	0.00	-139,549.44	0.00
=====						
HEALTH AND HUMAN SERVICES		54,416.49	167,447.62	909,500.00	742,052.38	18.41
=====						
610-00-55380-000-000	OP. SUPERVISION LABOR	7,910.58	80,494.89	151,003.00	70,508.11	53.31
610-00-55390-000-000	FUEL (WE ENERGIES)	1,834.23	21,349.73	25,889.00	4,539.27	82.47
610-00-55391-000-000	FUEL	0.00	0.00	40,108.00	40,108.00	0.00
610-00-55392-000-000	LUBE OIL	0.00	0.00	2,000.00	2,000.00	0.00
610-00-55400-000-000	OPERATION SUPPLIES/EXP	593.48	19,190.05	25,364.00	6,173.95	75.66
610-00-55430-000-000	MAINT OTHER POWER PLANT	14,649.16	677,671.58	173,931.00	-503,740.58	389.62
610-00-55431-000-000	MAINT OTHER POWER PLANT LABOR	76.99	624.76	151,003.00	150,378.24	0.41
610-00-55450-000-000	PURCHASED POWER EXPENSE	321,694.94	1,561,296.83	2,085,149.00	523,852.17	74.88
610-00-55510-000-000	TRANSMISSION OPER/SUPPLY EXPEN	34.31	2,309.16	19,970.00	17,660.84	11.56
610-00-55600-000-000	OPERATION SUPERVISION EXP	0.00	152.00	0.00	-152.00	0.00
610-00-55610-000-000	LINE & STATION LABOR	0.00	745.03	478,326.00	477,580.97	0.16
610-00-55620-000-000	LINE/STATION SUPPLY & EXP	540.84	21,030.31	19,664.00	-1,366.31	106.95
610-00-55650-000-000	ST LIGHT & SIGNAL EXPENSE	0.00	0.00	4,906.00	4,906.00	0.00
610-00-55651-000-000	LABOR: ST LIGHT & SIGNAL EXP	0.00	21,247.00	0.00	-21,247.00	0.00
610-00-55660-000-000	METER EXPENSE	0.00	9.59	7,677.00	7,667.41	0.12
610-00-55661-000-000	LABOR: METER EXPENSE	20,053.19	25,208.91	0.00	-25,208.91	0.00
610-00-55670-000-000	CUSTOMER INSTALLATION EXP	0.00	1,843.40	317.00	-1,526.40	581.51
610-00-55671-000-000	LABOR: CUST INSTALLATION EXP	5,090.81	23,158.25	0.00	-23,158.25	0.00
610-00-55690-000-000	MISC DISTRIBUTION	0.00	0.00	3,367.00	3,367.00	0.00
610-00-55691-000-000	LABOR: MISC DISTRIBUTION EXP	149.55	10,930.78	0.00	-10,930.78	0.00
610-00-55710-000-000	MAINTENANCE OF EQUIP	0.00	2,486.06	0.00	-2,486.06	0.00
610-00-55720-000-000	MAINTENANCE OF LINES	0.00	9,264.19	15,931.00	6,666.81	58.15
610-00-55721-000-000	LABOR:MAINTENANCE OF LINES	3,891.19	126,225.00	0.00	-126,225.00	0.00
610-00-55730-000-000	MAINTENANCE- TRANSFORMER	0.00	5,827.60	11,571.00	5,743.40	50.36
610-00-55731-000-000	LABOR:MAINTENANCE- TRANSFORMER	0.00	852.70	0.00	-852.70	0.00
610-00-55740-000-000	MAINTENANCE OF ST LIGHT	0.00	2,519.79	3,933.00	1,413.21	64.07
610-00-55741-000-000	LABOR:MAINTENANCE OF ST LIGHT	0.00	11,424.53	0.00	-11,424.53	0.00
610-00-55750-000-000	MAINTENANCE OF METERS	351.50	571.50	231.00	-340.50	247.40
610-00-55751-000-000	LABOR-MAINTENANCE OF METERS	0.00	326.08	0.00	-326.08	0.00
610-00-55760-000-000	MAINTENANCE OF MISC DIST PLANT	0.00	4,640.61	0.00	-4,640.61	0.00
=====						
CULTURE, RECREATION AND EDU.		376,870.77	2,631,400.33	3,220,340.00	588,939.67	81.71
=====						
610-00-59010-000-000	METER READING	1,545.64	19,907.29	0.00	-19,907.29	0.00
610-00-59020-000-000	ACCTG & COLLECT	2,699.32	28,572.27	87,514.00	58,941.73	32.65
610-00-59030-000-000	MISC SUPPLIES & EXPENSE	719.13	9,186.56	8,709.00	-477.56	105.48
610-00-59040-000-000	UNCOLLECTIBLE ACCT	0.00	0.00	0.00	0.00	0.00
610-00-59200-000-000	ADMIN & GENERAL	10,547.24	109,969.04	149,809.00	39,839.96	73.41
610-00-59201-000-000	COMMISSION LABOR	0.00	0.00	0.00	0.00	0.00
610-00-59210-000-000	OFFICE SUPPLIES & EXP	254.63	5,658.40	10,642.00	4,983.60	53.17
610-00-59230-000-000	OUTSIDE SERVICE EMPLOYED	6,007.50	16,916.00	22,050.00	5,134.00	76.72
610-00-59240-000-000	PROPERTY INSURANCE	6,320.30	100,663.67	58,800.00	-41,863.67	171.20
610-00-59250-000-000	INJURIES & DAMAGES	1,025.94	19,079.41	13,030.00	-6,049.41	146.43
610-00-59251-000-000	INJURIES & DAMAGES LABOR/TRAIN	1,108.87	3,392.14	0.00	-3,392.14	0.00

		Fund: 610 - ELECTRIC				
		2026	2026	2026	Budget	% of
Account Number		October	Actual 10/22/2026	Budget	Status	Budget
610-00-59260-000-000	EMPLOYEE PENSION/BENEFIT	16,781.85	166,788.25	0.00	-166,788.25	0.00
610-00-59280-000-000	REGULATORY COMM EXPENSE	0.00	0.00	12,680.00	12,680.00	0.00
610-00-59300-000-000	MISC GENERAL EXPENSE	431.84	35,176.80	28,475.00	-6,701.80	123.54
610-00-59330-000-000	TRANSPORTATION EXPENSE	0.00	18,678.00	32,911.00	14,233.00	56.75
610-00-59331-000-000	LABOR: TRANSPORTATION EXPENSE	0.00	149.55	0.00	-149.55	0.00
610-00-59350-000-000	MAINTENANCE-GEN PLANT	4,207.66	93,393.44	13,757.00	-79,636.44	678.88
=====						
OTHER FINANCING USES		51,649.92	627,530.82	438,377.00	-189,153.82	143.15
=====						
Total Expenses		482,937.18	3,426,378.77	4,568,217.00	1,141,838.23	75.00
=====						
Net Totals		-453,106.39	133,186.34	331,498.00	198,311.66	40.18

2026 Condition Assessment

CITY OF CUMBERLAND, WI

CITY TANK

600,000 Gallons Elevated

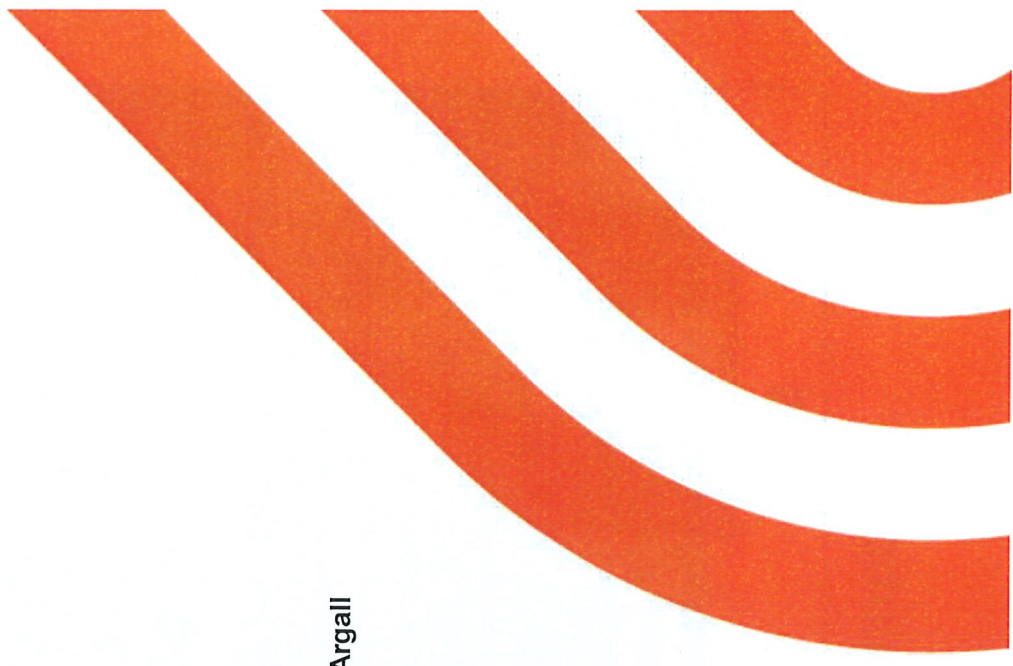


Inspection Date: Jun 22, 2026

Water System Consultant: Tyler Argall



USG WATER
— SOLUTIONS —



SERVICES DESIGNED AND DELIVERED WITH QUALITY & SAFETY FIRST

HIGHEST SAFETY AND QUALITY STANDARDS

ISO 9001:2015 certified company

All work, surface preparation and coatings applied are completed in accordance with:

- Manufacturer's recommendations
- **OSHA** Regulations
- **SSPC** Standards
- **AWWA D100** and **AWWA D102** Specifications
- **ANSI/NSF Standard 61 (600)** Requirements
- **EPA**



HIGHLY QUALIFIED PERSONNEL

All of our inspectors and Director of Safety & Health are **NACE Certified**.

All employees climbing and working on tanks are required to attend our 40-hour annual training program and pass exams on more than 14 topics including: Confined space, fall protection, lead exposure, CPR techniques, etc.

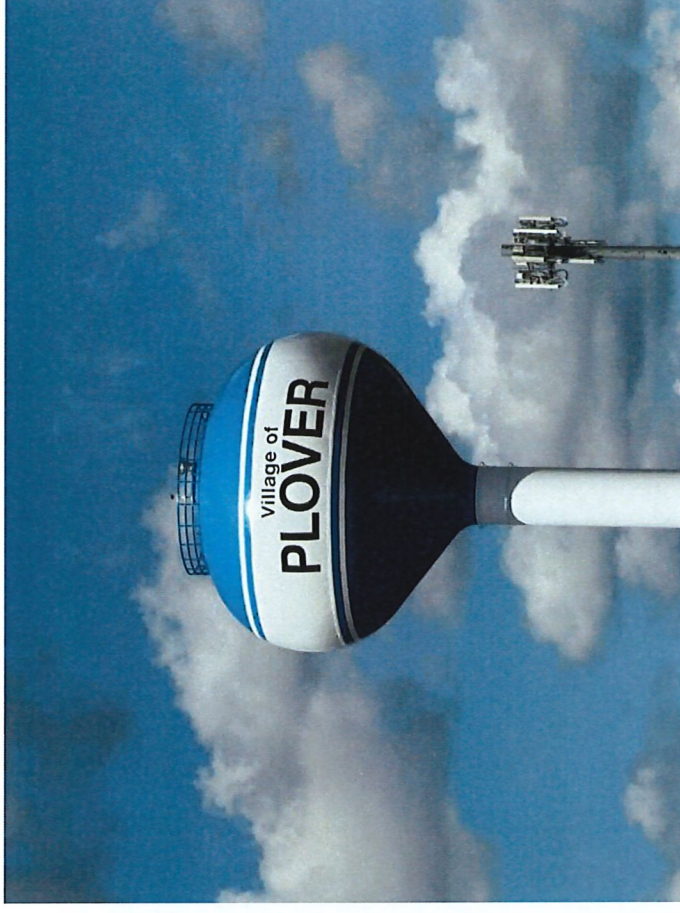


HOW CAN WE HELP?

- Asset management is a planning process that ensures that **you get the most value from each of your assets and have the financial resources to rehabilitate and replace them when necessary**. Asset management also includes developing a plan to **reduce costs while increasing the efficiency and the reliability** of your assets. – United States Environmental Protection Agency
- We first restore an asset to its like-new condition, and then perform on-going condition assessments, maintenance, and rehabilitation tasks.
- Comply with regulations- transfer of risk
- Extend asset life
- Predictable budget

“Local” References

- Rice Lake
- Superior
- Wisconsin Rapids
- Plover
- *85 tanks managed throughout Wisconsin*



| LOGO



USG Water Solutions - Utility Service Co., Inc. conducted an inspection of the Water Storage Tank based on OSHA, AWWA and local requirements for Sanitary, Safety, Security, Coatings, and the overall condition of the Structure. A summary of the inspection results, including photographs and recommendations, outlining the urgency for any items we feel require additional attention to maintain and preserve the Structure are as follows:

Results SANITARY:		Results SAFETY AND SECURITY:		Results COATING:		Results STRUCTURE:	
☐	Vent	☐	Access Hatches, Manways or Doors	☐	Exterior	☐	Roof
☐	Leaks, Holes, or Points of Intrusion	☐	Fences, Gates, Guards or Vandalism	☐	Water Chamber	☐	Shell
☐	Water Quality	☐	Ladders, Platforms, Handrails or Stairs	☐	Dry Interior	☐	Supporting Members
☐	Overflow	☐	Lightning, Alarm Systems or Telecommunications			☐	Appurtenances
						☐	Anchors and Foundation

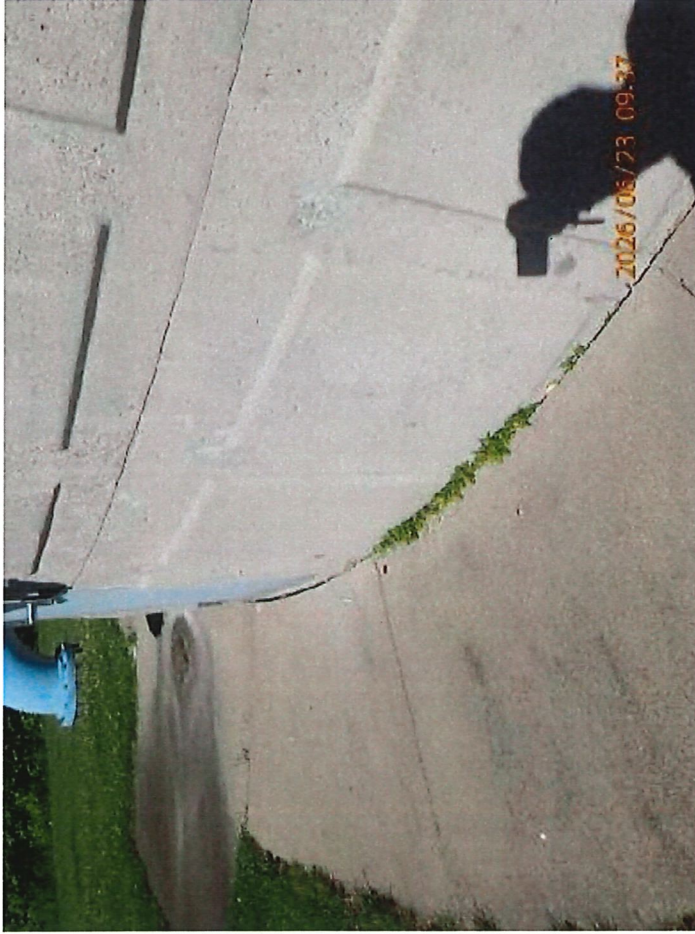
During the inspection, the following scope of work was performed:

- Visual inspection of the tank interior and exterior accessible without rigging, to include appurtenances.

Legend of Recommendations

☐	Low Risk	=	Next Inspection Recommended in 12 months
☐	High Risk	=	Maintenance or Renovation Work is Recommended to be in the Planning Stage
☐		=	Maintenance or Renovation is Recommended for Execution at Earliest Opportunity
☐	N/A	=	Not Applicable

FOUNDATION/BASE CONCRETE FOUNDATION



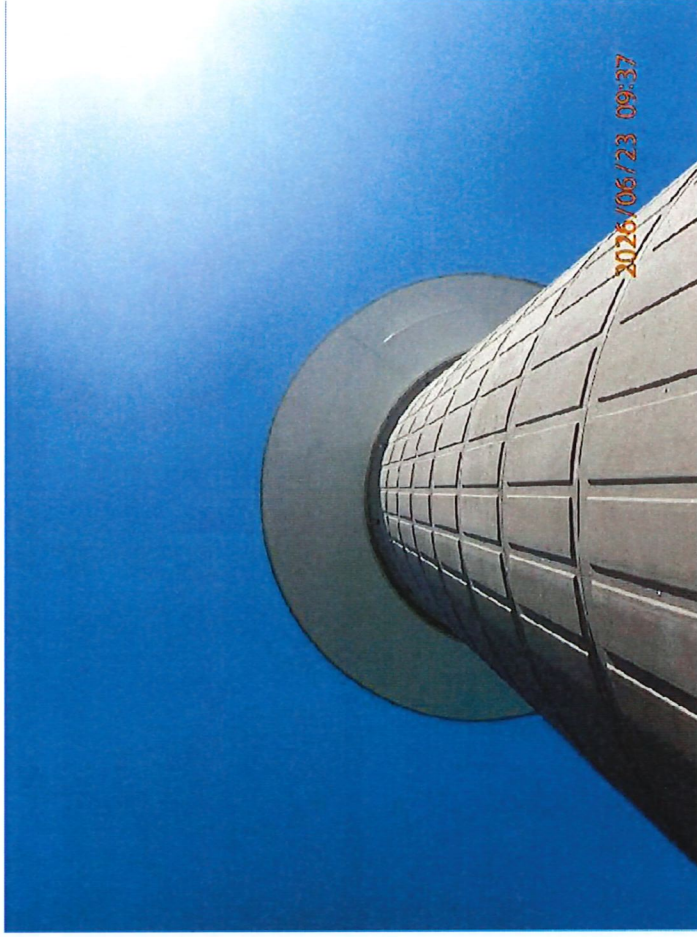
☐ SANITARY

☐ SAFETY AND SECURITY

☐ COATINGS AND CORROSION

☐ STRUCTURE

EXTERIOR LEGS/SUPPORT COLUMN LEG AND SUPPORT COLUMN SURFACES



☐ SANITARY

☐ COATINGS AND CORROSION

☐ SAFETY AND SECURITY

☐ STRUCTURE

EXTERIOR SHELL



☐ SANITARY

☐ SAFETY AND SECURITY

☒ COATINGS AND CORROSION

☐ STRUCTURE



USG WATER
— SOLUTIONS —

ANTENNAS AND COAXIAL ANTENNA/COAXIAL EACH LOCATION



☐	SANITARY	☐	COATINGS AND CORROSION
☐	SAFETY AND SECURITY	☐	STRUCTURE

HATCHES/MANWAYS/DOORS HATCHES



☒ SANITARY

☒ SAFETY AND SECURITY

☐ COATINGS AND CORROSION

☐ STRUCTURE

WATER CHAMBER ROOF AND RAFTERS



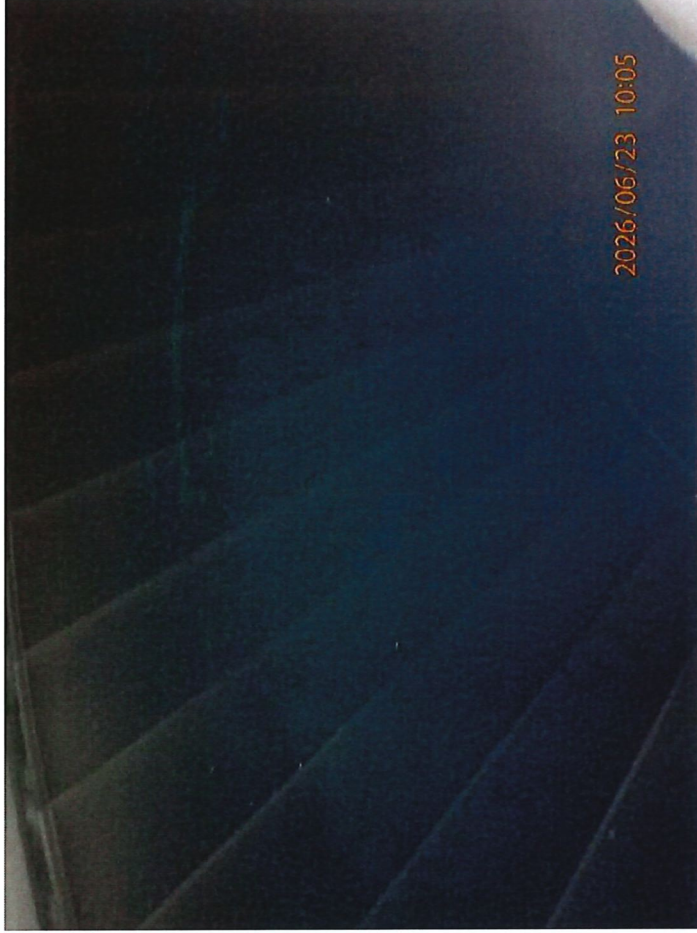
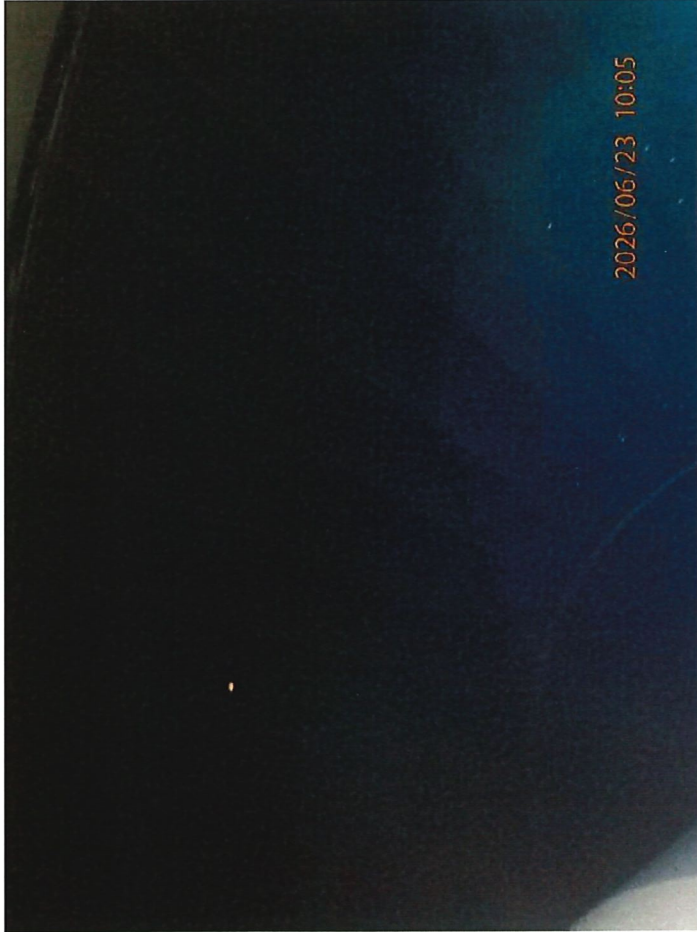
☐ SANITARY

☐ SAFETY AND SECURITY

☒ COATINGS AND CORROSION

☐ STRUCTURE

WATER CHAMBER SHELL/BOWL/FLOOR FLOOR



☐ SANITARY

☐ SAFETY AND SECURITY

☐ COATINGS AND CORROSION

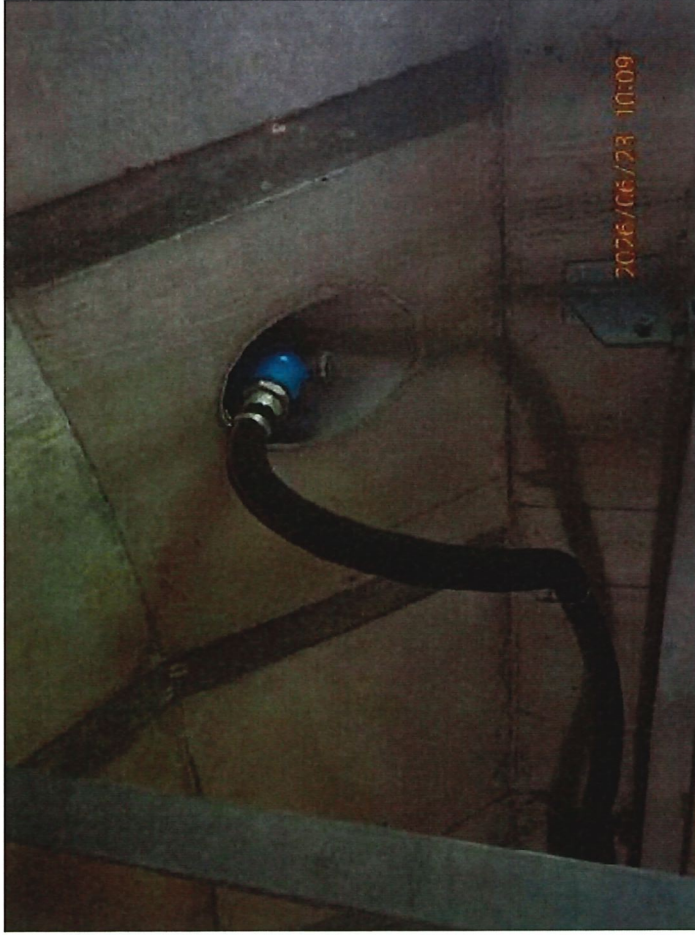
☐ STRUCTURE

DRY INTERIOR ACCESS TUBE



☐ SANITARY		☒ COATINGS AND CORROSION
☐ SAFETY AND SECURITY		☐ STRUCTURE

PIPING MUD/DRAIN VALVE



☒ SANITARY

☐ COATINGS AND CORROSION

☐ SAFETY AND SECURITY

☐ STRUCTURE

LADDERS/HANDRAILS/STAIRS/PLATFORMS LADDERS



☐ SANITARY

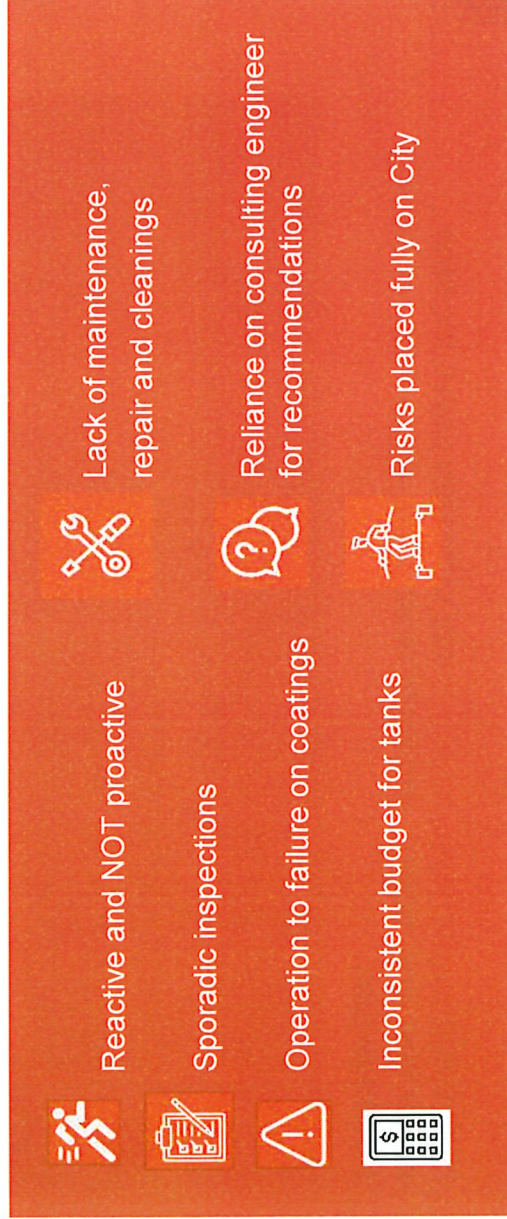
☐ SAFETY AND SECURITY

☐ COATINGS AND CORROSION

☐ STRUCTURE

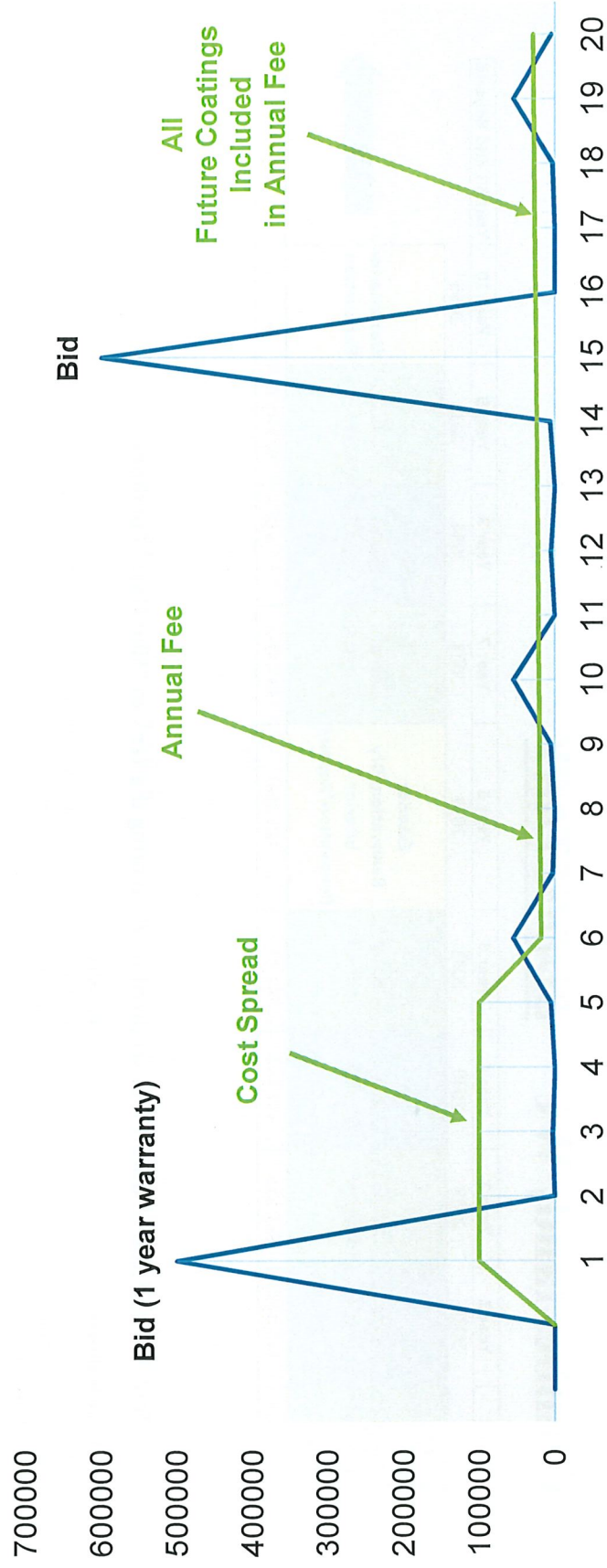
TRADITIONAL APPROACH: BID MODEL

Municipal customers are comfortable with the bid model, believing it's "the law", or the best way to "spend public funds" to minimize tax or water rate increases.



BALANCED FUNDING AND SPREADING COSTS

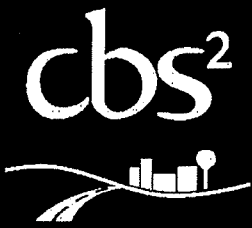
BID MODEL VS. ASSET MANAGEMENT PROGRAM



Next Steps:

- Present to Utility Committee and/or Common Council
- Provide draft contracts for review
- Provide executable contracts for signature





Your Project Solutions Start Here

Date: October 12, 2026

RE: Sorensen Utility Extension
Cumberland, WI
CBS² CUMBE 25002

Mr. Randy Reeg
City Administrator
City of Cumberland
950 1st Avenue
Cumberland, WI 54829

Dear Randy,

Please find Application for Payment No. 1 from Albrightson Excavating, Inc., P.O. Box 181, 345 Southside Drive, Woodville, Wisconsin 54028 for construction of the above referenced project. The application is in the amount of \$118,901.28 and provides for retainage in accordance with contract documents. We have reviewed the Application for Payment and recommend that payment be made to the contractor.

Work completed from September 14, 2026, through September 28, 2026, includes: Quality Control, Maintenance of Traffic, Mobilization, Inlet Protection, Erosion Mat, Silt Fence, Replace Gravel Driveway, Turf Establishment, 8-Inch Ductile Iron Water Main, Fittings, 6-Inch Gate Valve and Box, Hydrant, 6-Inch Ductile Pipe, Connect to Existing Water Main, 8-Inch PVC Sanitary Sewer, Connect to Existing Sanitary Sewer, 6-Inch Service Pipe - Schedule 40, 6x8 Service Wye, Tracer Wire Access Box, 48-Inch Concrete Manhole, Excess Manhole Dept, and Change Order 02.

Please approve and sign the Application for Payment. If you have any questions, please contact me at 715.505.8633 or by e-mail at thastings@cbssquaredinc.com.

Sincerely,

Tyler Hastings, PE
Project Manager

770 Technology Way
Chippewa Falls, WI
54729

info@cbssquaredinc.com

cbssquaredinc.com

Owner:	City of Cumberland	Owner's Project No.:	
Engineer:	CBS Squared, Inc.	Engineer's Project No.:	CUMBE25002
Contractor:	Albrightson Excavating, Inc.	Contractor's Project No.:	26030
Project:	Sorensen Utility Extension		
Contract:			
Application No.:	01	Application Date:	9/29/2026
Application Period:	From 9/14/2026	to	9/28/2026

Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;

(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Signature: Rachel Br... Date: 9/29/26

Date: _____

Progress Estimate - Unit Price Work

Owner: City of Cumberland
 Engineer: CBS Squared, Inc.
 Contractor: Albrightson Excavating, Inc.
 Project: Sorensen Utility Extension
 Contract:

Application No.: 01 Application Period: From 09/14/26 to 09/28/26

A	B	C	D	E	F	G	H	I
Bid Item No.	Description	Contract Information				Work Completed		Materials Cur- Stored (no- (\$))
		Item Quantity	Units	Unit Price (\$)	Value of Bid Item (C X E) (\$)	Estimated Quantity Incorporated in the Work	Value of Work Completed to Date (F X G) (\$)	
Original Contract								
	Quality Control	1	LS	\$ 1,000.00	\$ 1,000.00	1.00	\$ 1,000.00	
	Maintenance of Traffic	1	LS	\$ 500.00	\$ 500.00	1.00	\$ 500.00	
	Mobilization	1	LS	\$ 12,450.00	\$ 12,450.00	1.00	\$ 12,450.00	
	Inlet Protection	2	EA	\$ 160.00	\$ 320.00	2.00	\$ 320.00	
	Tracking Pad	1	EA	\$ 1,000.00	\$ 1,000.00	-	\$ -	
	Erosion Mat	870	SY	\$ 2.50	\$ 2,175.00	4,305.00	\$ 10,762.50	
	Silt Fence	449	LF	\$ 3.50	\$ 1,571.50	551.00	\$ 1,928.50	
	Replace Gravel Driveway	1	LS	\$ 1,200.00	\$ 1,200.00	1.00	\$ 1,200.00	
	Replace Asphalt Driveway	1	LS	\$ 1.00	\$ 1.00	-	\$ -	
	Turf Establishment	1	LS	\$ 10,196.00	\$ 10,196.00	1.00	\$ 10,196.00	
	8-Inch Ductile Iron Water Main	355	LF	\$ 88.23	\$ 31,321.65	326.00	\$ 28,762.98	
	Fittings	188	LB	\$ 16.00	\$ 3,008.00	188.00	\$ 3,008.00	
	6-Inch Gate Valve and Box	2	EA	\$ 2,440.00	\$ 4,880.00	2.00	\$ 4,880.00	
	Hydrant	1	EA	\$ 6,785.00	\$ 6,785.00	1.00	\$ 6,785.00	
	6-Inch Ductile Pipe	69	LF	\$ 89.04	\$ 6,143.76	77.00	\$ 6,856.08	
	Connect to Existing Water Main	1	EA	\$ 1,300.00	\$ 1,300.00	1.00	\$ 1,300.00	
	8-Inch PVC Sanitary Sewer	318	LF	\$ 46.99	\$ 14,942.82	306.00	\$ 14,378.94	
	Connect to Existing Sanitary Sewer	1	EA	\$ 900.00	\$ 900.00	1.00	\$ 900.00	
	6-Inch Service Pipe - Schedule 40	51	LF	\$ 43.12	\$ 2,199.12	52.00	\$ 2,242.24	
	6x8 Service Wye	1	EA	\$ 310.00	\$ 310.00	1.00	\$ 310.00	
	Tracer Wire Access Box	1	EA	\$ 175.00	\$ 175.00	1.00	\$ 175.00	
	48-Inch Concrete Manhole	2	EA	\$ 5,377.00	\$ 10,754.00	2.00	\$ 10,754.00	
	Excess Manhole Depth	6	VF	\$ 300.00	\$ 1,800.00	6.00	\$ 1,800.00	
Original Contract Totals					\$ 114,932.85		\$ 120,509.24	\$

Unit Price

Owner:	City of Cumberland
Engineer:	CBS Squared, Inc.
Contractor:	Albrightson Excavating, Inc.
Project:	Sorensen Utility Extension
Contract:	

Application No.: 01 Application Period: From 09/14/26 to 09/28/26

CHANGE ORDER NO. 02:

Owner:	City of Cumberland	Owner's Project No.:	
Engineer:	CBS Squared, Inc.	Engineer's Project No.:	CUMBE 25002
Contractor:	Albrightson Excavating, Inc.	Contractor's Project No.:	
Project:	Sorensen Utility Extension		
Contract Name:			
Date Issued:	9/21/2026	Effective Date of Change Order:	

The Contract is modified as follows upon execution of this Change Order:

8-Inch Gate Valve: \$4,650.00

Change in Contract Price	Change in Contract Times
Original Contract Price: \$ <u>114,932.85</u>	Original Contract Times: Substantial Completion: <u>August 28, 2026</u> Ready for final payment: <u>October 2, 2026</u>
[Increase] [Decrease] from previously approved Change Orders No. 0 to No. 1: \$ <u>N/A</u>	Increase from previously approved Change Orders No. 0 to No. 1: Substantial Completion: <u>September 30, 2026</u> Ready for final payment: <u>October 7, 2026</u>
Contract Price prior to this Change Order: \$ <u>114,932.85</u>	Contract Times prior to this Change Order: Substantial Completion: <u>September 30, 2026</u> Ready for final payment: <u>October 7, 2026</u>
Increase this Change Order: \$ <u>4,650.00</u>	[Increase][Decrease] this Change Order: Substantial Completion: <u>N/A</u> Ready for final payment: <u>N/A</u>
Contract Price incorporating this Change Order: \$ <u>119,582.85</u>	Contract Times with all approved Change Orders: Substantial Completion: <u>September 30, 2026</u> Ready for final payment: <u>October 7, 2026</u>

Recommended by Engineer (if required)

By: [Signature]

Title: Project Manager

Date: 9/21/2026

Authorized by Owner

By: _____

Title: _____

Date: _____

Accepted by Contractor

[Signature]

Project Coordinator

10/12/26

Approved by Funding Agency (if applicable)



EXCAVATING, INC.

PO Box 181
Woodville, WI 54028
Office 715-698-2768 - Fax 715-698-3293

ADDITIONAL WORK ORDER

DATE: 09/15/26

CHANGE ORDER #: 2

JOB NAME & NUMBER: #26030 - Cumberland Sorensen Utility Ext.

LOCATION: Cumberland, WI

CUSTOMER/ENGINEER: City of Cumberland/CBS Squared

DESCRIPTION: Added 8" Gate Valve

Furnish & Install 8" Gate Valve & Box Assembly. Valve was drawn on the plan, but a line item was not provided on the bid form for an 8" Gate Valve

CHANGE ORDER AMOUNT: \$4,650.00

ACCEPTED BY: _____

DATE: _____

ACCEPTED-The above prices and specifications of this Change Order are satisfactory and are hereby accepted. All work to be performed under same terms and conditions as specified in original contract unless otherwise stipulated.