VILLAGE OF WHEELER

MINUTES FROM JANUARY 7, 2026, VILLAGE BOARD MEETING

CALLED TO ORDER BY President Hakanson @ 6:30 P.M.

ROLL CALL PRESIDENT HAKANSON PRESENT, TRUSTEE MILUNE PRESENT, TRUSTEE MARTEN PRESENT

PROOF OF POSTING THE AGENDA WAS POSTED AT THE WHEELER POST OFFICE, VILLAGE HALL AND VILLAGE WEBSITE

THOSE IN ATTENDANCE: LEANETTE MARTEN, MERCEDES KOENIG, DALE MERTEN, LEANN RALPH, GINA WILLIAMS, JOHN WILLIAMS

MOTION TO APPROVE THE DECEMBER 4 SOS5 VILLAGE BOARD MINUTES BY TRUSTEE MARTEN SECOND PRESIDENT HAKANSON MOTION CARRIED

MOTION TO APPROVE DECEMBER 9, 2025, SPECIAL MEETING BY TRUSTEE MILUNE, SECOND TRUSTEE MARTEN MOTION CARRIED.

MOTION TO APPROVE THE DECEMBER 18, 2025, SPECIAL BOARD MEETING BY TRUSTEE MILUNE SECOND BY TRUSTEE MARTEN MOTION CARRIED.

RECEIVED A THANK YOU CERTIFICATE FROM OPERATION RESTORING HOPE FOR OUR PARTNERSHIP

REPORTS:

PRESIDENT: HOPING FOR BIDS FOR SEWER WILL BE HAPPENING SOON.

TREASURE: SEE REPORT

CLERK: SEE REPORT

PUBLIC WORKS: BADGER STATE IS MAKING NEW CORD FOR GENERATOR; WE DO NOT NEED 5 NEW SITES FOR TESTING ACCORDING TO DNR

ENFORCEMENT: 1 COURT CASE GIVEN 60 EXTRA DAYS AT THE DEFENDENTS REQUEST

RU: QUARTERLY REPORT BUDGET IS GOOD, LOOKING INTO NEW DUPSTER, AND POOSIBLY HIRING PARTIME FILL IN WORKER. NEXT MEETING MARCH 5

FIRE REPORT: ADOPTED A CODE OF ETHICS, ELECTED OFFICERS, BUDGET APPROVED LOOKING GOOD NEXT MEETING FEBRUARY 11, 2026

MOTION TO APPROVE REPORTS AS READ BY TRUSTEE MARTEN SECOND PRESIDENT HAKANSON MOTION CARRIED

OLD BUISNESS: PHONE SYSTEM WILL SOON BE INSTALLED.

NEW BUSINESS:

OUR SAVIORS LUTHERAN DURING THEIR CLOSING CEREMONY THE BATHROOM FAUCET WAS LEFT RUNING IN THE FELLOWSHIP HALL CAUSING A $1,500.00 WATER/SEWER BILL. THE CHURCH IS NOW CLOSED AND DEFUNCT. FORMER CHURCH PRESIDENT DALE MERTEN REQUEST FORGIVENESS OF THE

BILL. HE WAS INFORMED WATER IS REGULATED BY THE PSC AND CANNOT BE ADJUSTED. THE SEWER THE VILLAGE HAS SOME LATITUDE TO ADJUST THE BOARD OFFERED 50% REDUCTION OF THE SEWER PORTION OF THE BILL. MOTION MADE TO REDUCE THE SEWER PORTION TO $475.00 BY TRUSTEE MARTEN SECOND BY TRUSTEE MILUNE MOTION CARIED.

IT A FIREWALL AND ACCESS POINTS WERE INSTALLED TO IMPROVE OUR SECURITY. BUT CRAEMER CONSULTED WE CHECK WITH OUR INSURANCE COVER IF OUR LAPTOPS AND SCADA NEED TO BE COVERED WITH REMOTE MONITORING AND BACK UP TO KEEP OUR COVERAGE IN FORCE FOR DATA BREACHES. UNKOWN INSURANCE ANSWER SO THIS WAS TABLED UNTIL FEBRUARY.

ELECTION WORKERS FOR 2026 ANN, LARRY, MERCEDES AND KRISTA MOTION TO APPROVE THESE WORKERS BY PRESIDENT HAKANSON SECOND BY TRUSTEE MARTEN MOTION CARRIED

MARK YOUR CALENDARS:

DEVELOPMENT PLANNING MEETING JANUARY 14, 6 P.M.

OPEN BOOK APRIL 14, 2026, 8-10 AM

ELECTION APRIL 7, 2026

POSSIBLE APRIL MEETING MOVED TO APRIL 15, 2026

MAY BOARD MEETING MAY 6, 2026, POSSIBLY 6 P.M.?

BOARD OF REVIEW WEDNESDAY MAY 6, 2026, 7-9 P.M.

MOTION TO ADJOURN BY PRESIDENT HAKANSON SECOND BY TRUSTEE MARTEN MOTION CARRIED MEETING ADJOURN @ 7:07 P.M.

RESPECTFULLY SUBITTED DONALD R. KNUTSON CLERK

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Tax Increment Financing 101

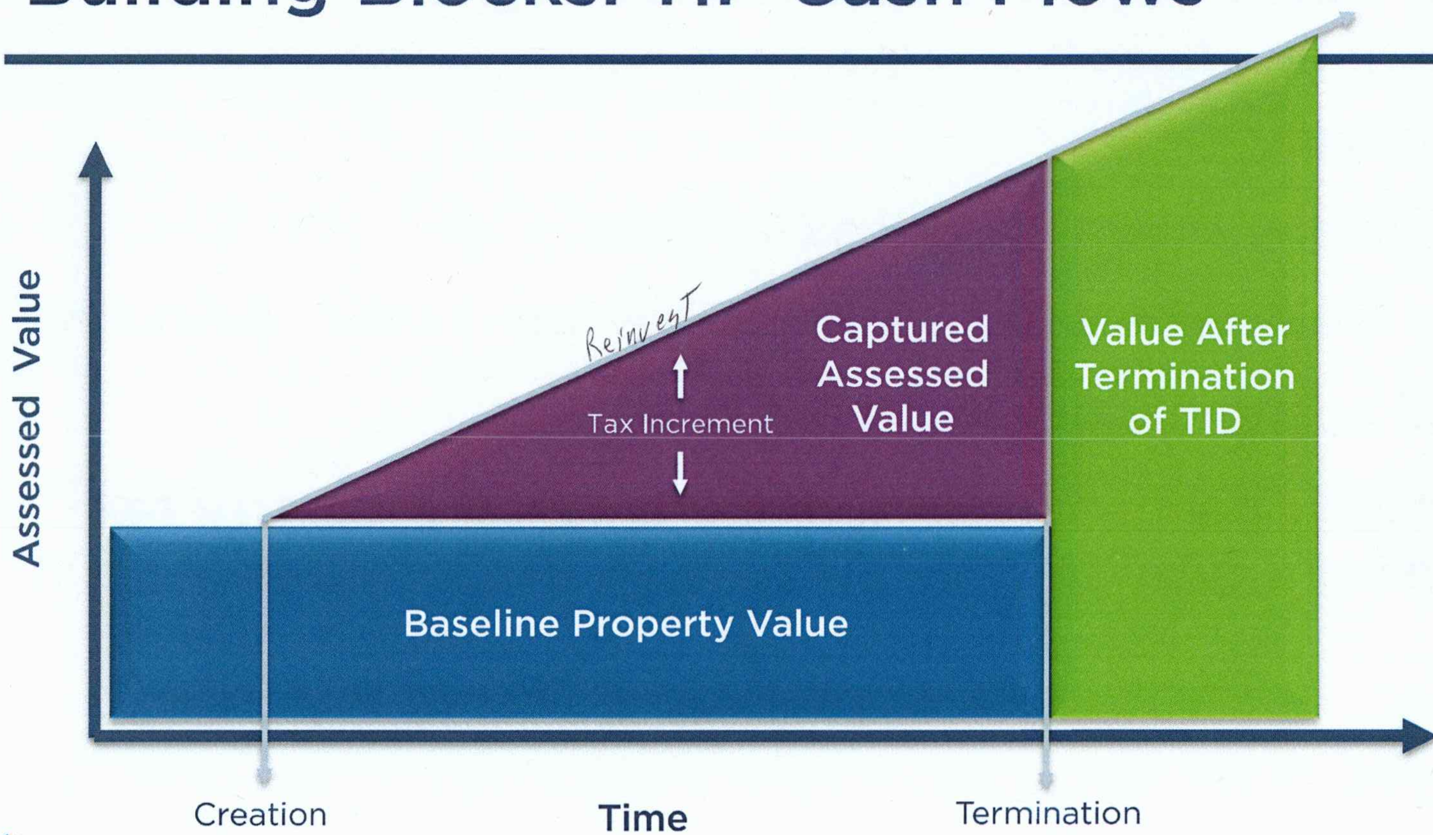
Tax Increment Financing 101

BACKGROUND

What is Tax Increment Financing?

- Key acronyms:
  - ✓ TIF = Tax Increment Financing (*the tool*)
  - ✓ TID = Tax Increment District (*where the tool is used - boundary*)
- Powerful economic development tool
- Allows municipalities to capture <u>incremental</u> ***property tax revenue*** from ***growth*** in defined area & use it to ***benefit*** that area

Building Blocks: TIF Cash Flows



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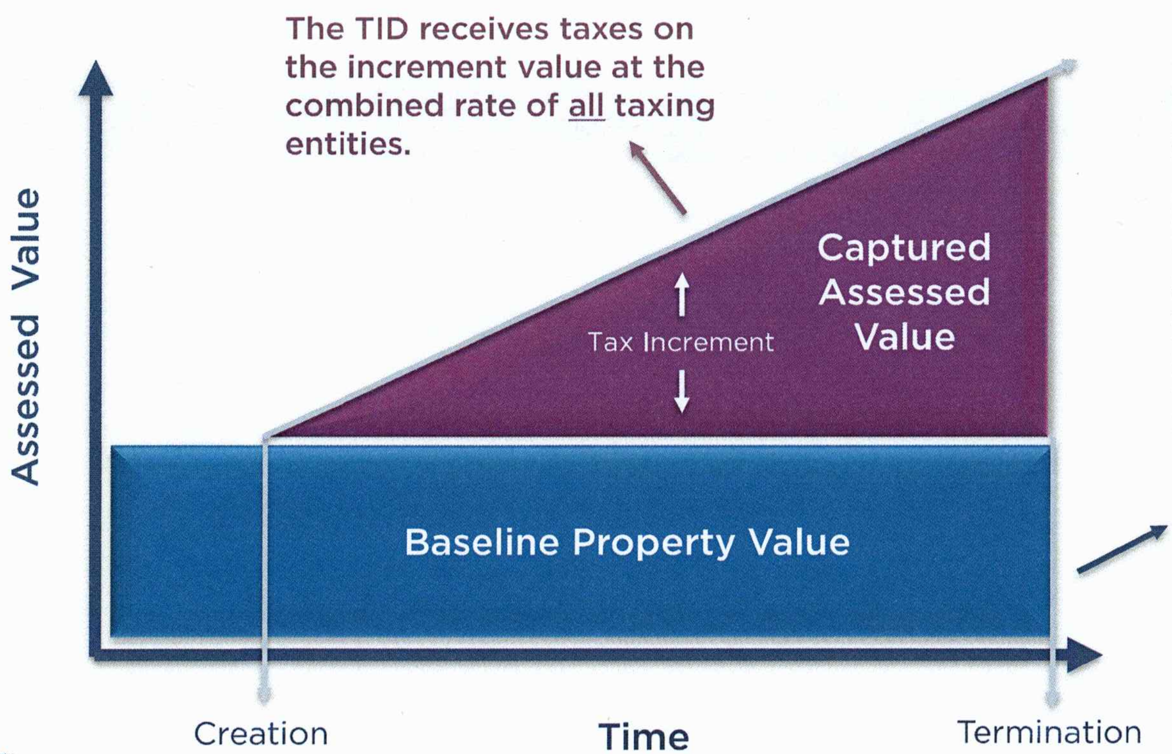
Building Blocks: TID Tax Levies



Jurisdiction	Mill Rate
Local	$6.50
County	$4.00
School	$7.50
VTAE	$2.00
TOTAL	$20.00

All taxing jurisdictions within TID boundary continue to receive their share of the tax levy on the base value of the TID.

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Why use TIF?

THE INTENT	
✓ Require cost participation amongst all taxing jurisdictions that ultimately benefit from increased property values	✓ Promote economic development and redevelopment
✓ Address lack of other incentives and financial resources	✓ Promote cooperation between public and private sectors
✓ Counteract economic downturn (mid-70's recession)	

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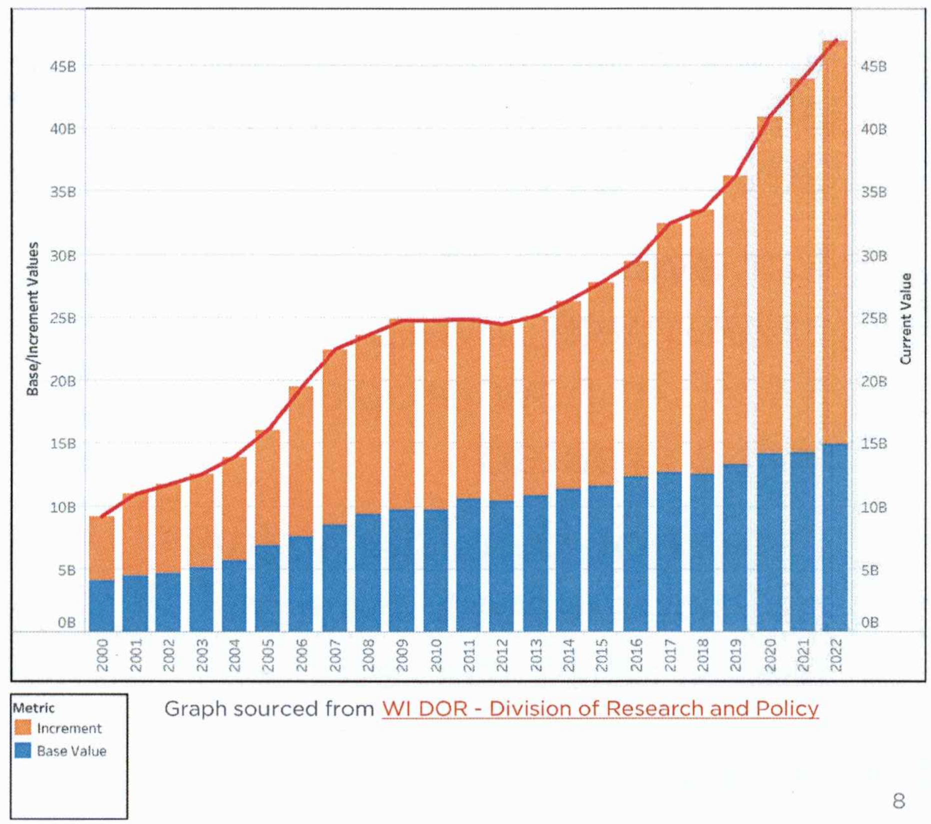
TIF in Wisconsin

- Original program created by State Legislature in 1975
- $32.1 billion in incremental property value as of 1/1/2022 (about 4.3% of all property value in state)
- 1,348 TIDs as of 12/1/2022



Graph sourced from WI DOR - Division of Research and Policy

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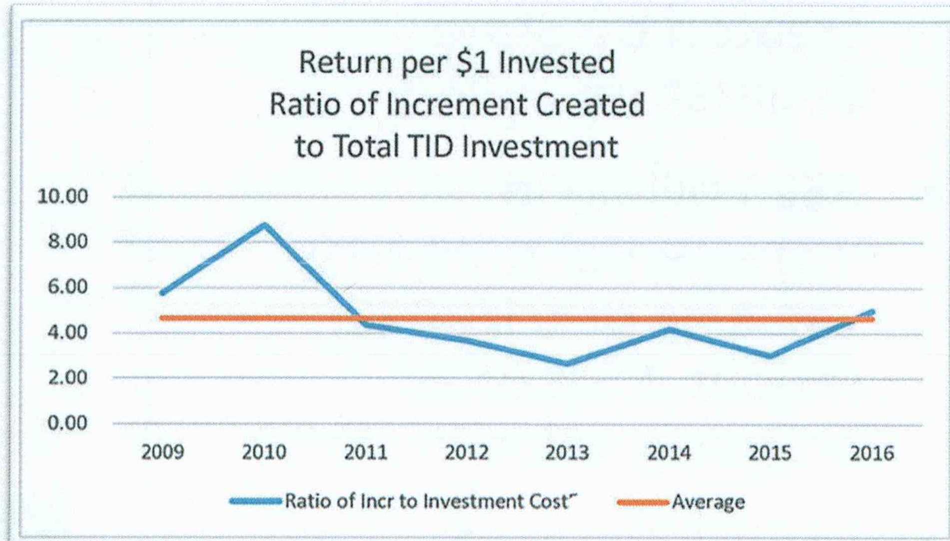
Return on Investment

- In 2017, Ehlers reviewed all TIDs closed between 2009 - 2016
- For every $1 of public investment, average $4.66 in new property value created
- Does not consider value of jobs created, payroll taxes, sales tax, etc.



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Tax Increment Financing 101

IMPLEMENTATION & RULES

TID Creation Requirements

Increment value of existing TID(s)

\+ proposed base value of new district(s)

Must be < 12% of total Equalized Value

- Contiguous area & cannot extend beyond corporate limits
- Other requirements & maximum life limits apply per TID type

District Types

Type	Max Life	At Least 50% of Proposed District Area Must Be:	Newly Platted Residential
Mixed Use	20 Years	Suitable for combination of industrial, commercial & residential uses	Max 35% (plus density requirement)
Industrial		Zoned & suitable for industrial development	Not Allowed
Blighted Area	27 Years	Blighted	Not Allowed
Conservation or Rehabilitation		In need of conservation or rehabilitation	Not Allowed
Environmental Remediation		Containing significant environmental pollution	Not Allowed

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Project Plan Requirements

Project Costs

- Can be phased & laid out to plan for adequate revenue stream
- Costs description
- Development, Redevelopment description

Financing Plan

- Cash flow forecast
- Financing tools
- Estimated life of proposed district

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The "But For" Test

- Standard applied by Joint Review Board
  - ✓ key underpinning of TIF program
- "But for" the use of TIF assistance, the proposed development could not occur:
  - ✓ as proposed
  - ✓ within same time frame
  - ✓ with same level of value

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The “But For” Test...cont.

How do you prove it?

- Independent third-party review of developer’s sources, uses & cashflows (with/without TIF assistance)
- Challenged site
- Extensive public infrastructure costs
- Lack of economic development in community

Ultimately the Joint Review Board’s judgement call

TID Creation Procedure

- Feasibility study (Project Plan)
- Initial Joint Review Board (JRB) meeting
- Public hearing of Plan Commission
- Governing body approval (official "Creation Date")
- Final JRB approval
- State approval (procedural & legal review)

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TIF District Creation Team

- Municipal Attorney letter of review needed for TID creation
- Joint Review Board
  - ✓ Municipal member
  - ✓ Public member
  - ✓ School District member
  - ✓ Technical College member
  - ✓ County member
- Municipal Advisor helps plan, coordinate required components

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Eligible Project Costs

Public works & improvements	Financing	Real property assembly (land write-down)	Professional services
Administrative & organizational	Contributions to Community Dev. or Redev. Authority	Relocation	Pro-rated share of utility infrastructure (municipality-wide)
Cash grants (requires developer agreement)	Environmental remediation	Projects within ½ mile of district	

...All costs must directly relate to purpose of TID, including ½ mile.

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Prohibited Project Costs

- Constructing or expanding municipal buildings
- Facilities financed with utility user fees
- General gov't exp. unrelated to TID
- Costs associated with newly platted residential development
  - ✓ Except in Mixed Use districts with "qualifying" residential, no more than 35% of district by acreage)

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Amendments

Boundary

- May add, subtract property
- Must remain contiguous, can encircle non-district parcel
- Must follow 12% test to add property
- 4 amendment maximum during life of district

Plan

- Used to amend list of proposed projects
- Revenue sharing
- No limit to number allowed (except maximum expenditure period)

...same procedure as TID Creation

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Expenditure Period

- Maximum time period TID can incur expenses or obligate revenues related to project plan
- Ends 5 years prior to end of maximum life for all district types (extensions do not change expenditure period)
- After expenditure period ends, TID may continue to pay:
  - ✓ Debt service on existing obligations
  - ✓ Contractually-obligated expenses
  - ✓ Ongoing administrative expenses
  - ✓ If designated donor TID, district may continue to donate increment

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Maximum Life

A TID may remain open until the earliest of the following:

- Maximum life is reached
- Tax increments (revenues) collected sufficient to pay project obligations (expenses)
- The municipality passes a resolution to close the district

At closure:

- Remaining funds (surplus) distributed proportionately to taxing jurisdictions (shared benefit) - OR -
- Unreimbursed project costs become general liability of the municipality (risk not shared)

Closure Process

Within 60 days of termination resolution, municipality must complete Form PE-223 and send, with copy of resolution to:

- Department of Revenue
- County property lister
- Municipal Assessor
- Overlying taxing jurisdictions

On or before PE-223 submission date, municipality must e-file the following:

- Form PE-110 (TID Final Accounting Report)
- TID final accounting spreadsheet or final audit report/financial statements

Tax Increment Financing 101

FINANCING

Funding Eligible Projects: Options

Community "Fronts" Costs

- Issue general obligation or revenue debt
- Advances from other funds

Pay-As-You-Go

- Use TIF revenue stream & accumulated balances to pay expenses
- Developer agrees to up-front costs, repaid from TIF revenues

Municipality Funded

- Municipality issues debt or advances funding from other funds to finance development incentives or pay for other tax increment eligible costs (infrastructure, land acquisition, etc.)
- Municipality uses revenue generated by development in tax increment district to repay debt/advance
- Municipality bears entire risk of insufficient revenues
- Development Agreement provisions can be used to mitigate risk

Pay-As-You-Go

- Developer funds project costs up front
- Municipality agrees to return tax increment revenue paid from new development
  - ✓ Subject to annual appropriation
  - ✓ Payment dependent on revenue being available, no revenue - no payment
- Shifts risks of insufficient revenue to repay debt from Municipality to Developer while allowing use of TIF to incentivize project
- Developer may choose to monetize TIF, request private financing secured by the PAYGO agreement

"Pay as You Go" Model

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Developer Agreements

- Irrevocable letter of credit
- Performance bonds
- Mortgage lien (on project or other property)
- Assignment of securities or other collateral
- Restrictions on assignment of developer agreement
- Withholding of permits or other approvals
- Personal guarantee

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Tax Increment Financing 101

BEST PRACTICES

Planning & Monitoring

Effective ways to mitigate risk

- Sensitivity analysis
- Worst case scenario, back-up plan

Use together, proactively to:

- Better match expenses, debt service to revenues
- Ensure TID doesn't undertake projects it's unlikely to recover

Can't fully eliminate risks

- Economic cycles, change in law, private party performance

Important Considerations

- Under what circumstances TID will be used?
- Process to request assistance
- Term (maximum or flexibility)
- Proforma analysis
- Pay-as-you-go vs. traditional
- Community goals

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Tax Increment Financing 101

CHALLENGES

Tools: Underperforming TID

- Fund balance utilization
- Tax levy & user fee (utility) support
- Debt restructuring
- Maximum life extensions
- Increment sharing ("donation")
- Territory amendment
- Enforcing security provisions in developer agreements

Fund Balance Utilization

- Sufficient dollars available in another fund to transfer or advance?
- Understand probability of advance being repaid & impact on the advancing fund (including another TID)
  - ✓ For municipalities with credit rating or considering getting one: **Be careful about making large General Fund advances!**
  - ✓ Receivable only as good as quality of anticipated repayment
  - ✓ Generally, avoid advancing funds from another TID
- Consider having another fund "repay" TID for originally TID-funded project the district can no longer afford

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Other Revenue Support for TID Debt

G.O. Debt:

- Community obligated to levy sufficient funds to make entire payment each year, regardless of anticipated revenue source

Utility Revenue Bonds:

- Must increase user rates or apply other available funds to make payment and/or demonstrate coverage requirement

CDA/RDA Lease Revenue Bonds:

- must apply or consider applying other available funds to make payment

Debt Restructuring

Reallocation of TID debt to other funds

- Example: water utility may need to assume repayment for TID debt incurred to finance TID-eligible water system improvements

Refinancing

- Goal is to restructure debt in a way that best matches anticipated TID revenue stream
- If current obligation is revenue-backed, may require conversion to G.O. if coverage (revenues vs. debt service) is not adequate

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Maximum Life Extensions

Four-year extension

- For blighted area and in need of rehabilitation or conservation
- TIDs created on or after October 1, 1995. but before October 1, 2004

Three-year extension

- For all TIDs created on or after October 1, 2004
- For any TID eligible to collect increment as part of 2014 levy (Wisconsin Act 258 – Tech College Adverse Impact)

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Maximum Life Extensions...cont.

- Require project plan amendment, but JRB must approve if:
  - ✓ An independent audit demonstrates requirement for additional years to recover project costs
- Not mutually exclusive
  - ✓ Tech College extension can be combined with 3- or 4-year extension for total extensions of 6 or 7 years

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Increment Sharing: Donor Status (WI Stats. 66.1106 (6)(f)

- A TID generating excess increment (surplus) may allocate it to any of the following TIDs:
  - ✓ Blighted area
  - ✓ Rehabilitation/conservation
  - ✓ Distressed or severely distressed
- Requires a project plan amendment & JRB approval for donor TID
- Life of "sharing" relationship can last until earliest end of either TID *(see specifics relating to sharing with Distressed TID)*

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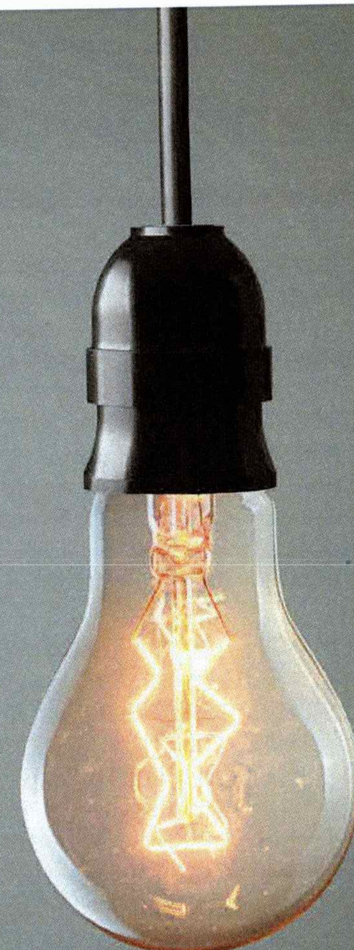
Enforce Security Provisions: Dev. Agreements

- Whenever possible, development agreements should contain provisions to protect community if TID increments are not generated
  - ✓ Letters of credit
  - ✓ Value guarantees/shortfall payments
  - ✓ Special assessments
- Ability to collect may be a factor

Final thoughts…

- TIF is STILL the most important tool available to help local governments stimulate growth
- TIF requires active management
- Plan ahead to position yourself for opportunities
- TIF has been around for 45+ years, you WILL see continual program adjustments!



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Where an activity requires registration as a municipal advisor pursuant to Section 15B of the Exchange Act of 1934 (Financial Management Planning and Debt Issuance & Management), such activity is or will be performed by EA; where an activity requires registration as an investment adviser pursuant to the Investment Advisers Act of 1940 (Investments and Treasury Management), such activity is or will be performed by EIP; and where an activity requires licensing as a bank pursuant to applicable state law (paying agent services shown under Debt Issuance & Management), such activity is or will be performed by BTS. Activities not requiring registration may be performed by any Affiliate.

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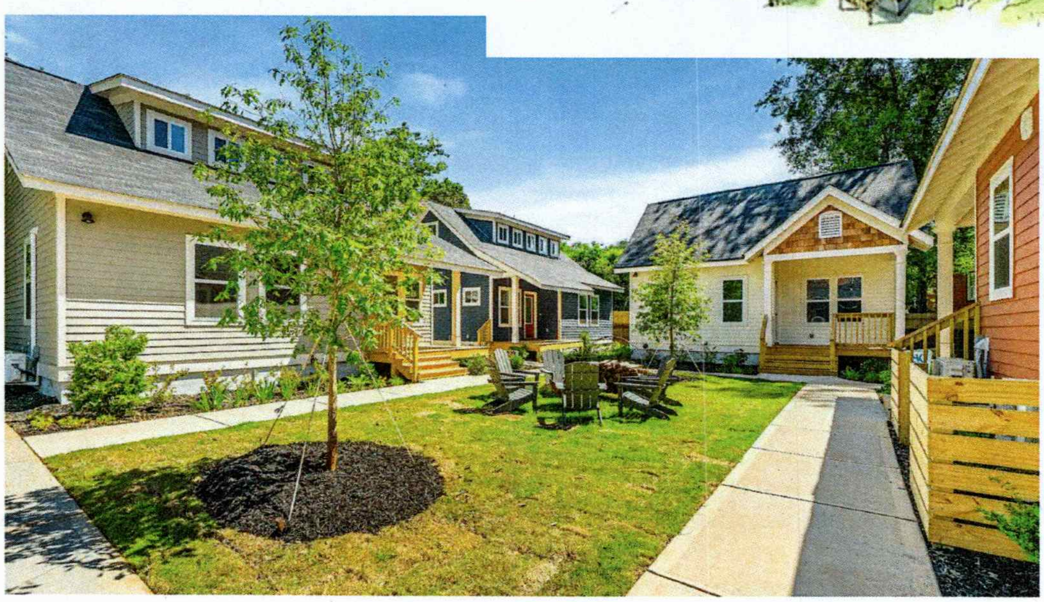





bankcard			$ 243.92
echeck			$ 142.95
menards	plb	$ 35.33	
mennards	plb	$ 19.99	
spectrum	cell	$ 4.00	
spectrum	phone	$ 145.19	
spectrum	internet	$ 126.19	
diamondmap	map	$ 14.00	
bcn	phones	$ 291.70	
bankcard			$ 546.15
bankcard			$ 115.54
bankcard			$ 101.61
deposit			$ 2,369.61
deposit			$ 386.18
xcel	electricity	$ 3,909.05	
bakkenorman	legal	$ 3,615.00	
wi dor	taxes	$ 754.50	
dunn cty	taxes		$ 27,044.24
bankcard			$ 337.69
colfax rescue	ambulance	$ 14,787.36	
donald knutson	payroll	$ 1,768.12	
village of wheeler	w&s	$ 131.27	
echeck			$ 130.79
deposit			$ 10,945.20
centurylink	sewer phone	$ 28.70	
rand bates	payroll	$ 1,963.93	
don knutson	payroll	$ 1,618.60	
bankcard			$ 117.50
lilly milune	payroll	$ 555.66	
dunn cty humane ass	qtr payment	$ 343.96	
craemer const	firewall access pts	$ 1,814.29	
ryan marten	payroll	$ 512.54	
one source imaging	copier	$ 140.93	
synergy	salt	$ 53.74	
dunn cty	taxes		$ 23,457.31
bankcard			$ 516.71
bankcard			$ 74.05
we energy	gas	$ 321.44	
wal mart	batteries	$ 22.08	
echeck			$ 162.35
deposit			$ 1,969.07
bankcard			$ 170.39
prochnow assessing	assessing	$ 700.00	
cintas	rugs soap towels	$ 79.70	

JANUARY 2026 TREASURERS REPORT			
	desc	debit	credit
interest			$ 216.15
ctl	labs	$ 674.80	
cintas	rugs soap towels	$ 128.04	
wrs	retirement	$ 1,386.66	
usps	stamps	$ 156.00	
rand bates	payroll	$ 1,684.04	
don knutson	payroll	$ 1,589.16	
transfer	temporary transfer	$ 870,817.11	
transfer	holding	$ 500.00	
cdbg transfer	transfer for holding		$ 871,317.11
dunn cty	taxes		$ 26,307.53
diggers hotline	locate	$ 122.60	
john williams	payroll	$ 74.81	
deposit			$ 511.12
bankcard			$ 311.91
dakota supply	meters	$ 954.47	
bakke norman	legal	$ 270.00	
bankcard			$ 260.68
wi dor	taxes	$ 365.55	
spypoint		$ 15.00	
spypoint		$ 15.00	
spypoint		$ 0.15	
spypoint		$ 0.15	
24-7	website	$ 24.95	
bankcard			$ 608.49
greg and cynthia kleindl	land purchase	$ 4,000.00	
cvtc	taxes	$ 1,092.42	
dunn cty reg of deeds	file certified map	$ 30.00	
wisc rural water conf	rand cont ed	$ 330.00	
wisc rural water cc fee	rand cont ed	$ 11.25	
dunn cty taxes			$ 10,402.18
bankcard			$ 317.68
dunn cty treas	taxes	$ 7,701.27	
dks	snow plowing	$ 7,000.00	
dunn cty hwy	sand	$ 254.10	
dunn cty hwy	sand	$ 161.70	
yellow river nursery	lilacs	$ 57.50	
bankcard			$ 314.84
echeck			$ 144.81
deposit			$ 2,447.43
lindstrom equip	hyd adapter	$ 760.70	
wex	fuel	$ 66.31	

amazon	chlorine pumps	$ 1,424.26	
tapestry	reg ister acc	$ 100.00	
dunn cty	taxes		$ 10,982.45
rob hakanson	payroll	$ 1,211.64	
irs	taxes	$ 10,276.36	
amazon	shower	$ 221.54	
rand bates	payroll	$ 1,523.18	
rand bates	reimburse fuel	$ 50.16	
state of wi ach	transportation		$ 2,619.77
bankcard			$ 468.34
bankcard			$ 165.00
bond		$ 300.00	
xcel	electricity	$ 1,301.64	
dunn cty hwy	sand	$ 523.08	
deposit			$ 585.96
totals		**$ 950,932.87**	**$ 996,812.71**
acct balances			
cd industrial sand		$ 58,208.24	
cd equip replacement		$ 3,384.59	
cdbg construction		$ 500.00	
cdbg		$ 500.00	
general acct		$ 174,236.52	
new const sewer		$ 183,768.75	
new const water		$ 111,084.92	
sav bond		$ 2,290.05	
sav water reserve		$ 57.56	
sav equip repl		$ 1,944.63	
sav machinery		$ 101.73	
sav sand co		$ 32,863.40	
sav water reserve		$ 3,801.16	
municipal loan			$ 29,500.00
municipal loan			$ 648,000.00
municipal loan			$ 741,000.00
total		**$ 572,741.55**	**$ 1,418,500.00**

DRAW 2															
SEWER							WATER								
CBS2	PEMBER	PSI					CBS2	BAKKE NORMAN	PEMBER	CTW					CDBG
$ 15,000.00	$ 296,940.10	$ 5,900.00					$ 25,400.00	$ 205.00	$ 40,120.40	$ 111,084.92					$ 40,120.40
$ 5,000.00	$ 127,845.78						$ 9,330.00		$ 295,325.91						$ 295,325.91
$ 1,600.00							$ 20,000.00		$ 1,125,481.23						$ 1,125,481.23
$ 5,000.00							$ 6,000.00								$ 111,084.92
$ 5,000.00							$ 4,500.00								
$ 12,500.00							$ 18,154.25								
$ 670.00															
$ 7,000.00															
$ 5,000.00															
$ 5,000.00															
$ 5,000.00															
$ 10,000.00															
$ 76,770.00	$ 424,785.88	$ 5,900.00		$ 507,455.88			$ 83,384.25	$ 205.00	$ 1,460,927.54	$ 111,084.92					$ 1,572,012.46
			TOTAL DRAW #2		**$ 507,455.88**					TOTAL DRAW #2		$ 1,655,601.71			
			CHECKING BAL		**$ 685,324.63**					**PAID DRAW #2**					
										1/15/2026	**CTW**	**$ 111,084.92**			
			REMAINING BAL		$ 177,868.75						**PEMBER**	**$ 436,702.35**			
													$ 547,787.27		
										DRAW #2 REMAINING TO PAY					
											PEMBER	***$ 1,024,225.19***			
											BAKKE NORMAN	***$ 205.00***			
											CBS2	***$ 83,384.25***			
											TOTAL AS OF 1/15/2026		***$ 1,107,814.44***		
										PAID 1/30/2026					
											PEMBER	**$ 870,817.11**	**$ 870,817.11**		
										DRAW #2 REMAINING TO BE PAID					
											PEMBER	$ 153,408.08			
											BAKKE NORMAN	$ 205.00			
											CBS2	$ 83,384.25			
										TOTAL BALANCE REMAINING DRAW #2			**$ 236,997.33**		

Clerk's Report

- THE NEW PHONE SYSTEM IS WORKING GREAT. WE CAN DISCONTINUE SPECTRUM SERVICES
- XCEL IS SWITCHING THE 3 PHASE AT WELL #1 SIEMON ELECTRIC, PEMBER AND B&M TECHNICAL WERE ALL OUT WORKING AT THE WELL HOUSE TODAY.
- TYLER IS WORKING ON FINAL NUMBER SO WE CAN START THE NEXT PHASE BIDDING
- WORKING ON SETTING UP A CLOSING DATE FOR SHORT TERM NOTES
- THE PSC RECOMMENDATION LOOKS LIKE A 38% INCREASE. THERE IS A PSC PUBLIC HEARING ON MARCH 10, 2026, VIA TEAM MEETING WHICH IS POSTED. I DID SOME SEARCHING AND FOUND 38% INCREASE SINCE 2018. ELECTRIC RATES DURING THE SAME TIME FRAME HAVE INCREASED 30-33% SUMMER/WINTER IN THE SAME TIME FRAME. SO, 5-8 % INCREASE ONCE YOU REMOVE ELECTRIC COST NOW THAT DOES NOT FIGURE IN LP/NATURAL GAS INCREASES IN THAT TIME FRAME OR THE COST OF PARTS MAINTENANCE.
- RAND AND I WILL BE WORKING THIS WEEKEND TO GET THE WOOD ON THE WALLS
- I AM GOING TO START WRITING OUT REQUEST FOR PROPOSALS FOR SNOW PLOWING FOR THE 2025/2026-2030/2031 YEARS NEXT MONTH THE BOARD CAN APPROVE THE ADVETISEMENT FOR BIDS.
-

Wheeler rate breakdown

Don, after looking through a lot of material and making a call directly to Xcel Energy, I was able to determine the rates paid in 2018 on the water well with the current rates paid in 2026. There have been significant increases to the per kWh rate while the customer charge did drop by $1/month in the current rate tariff. The customer charge does save a total of $12/year but the additional increase to the actual energy use far outweighs the savings. Below are the numbers.

Village of Wheeler Municipal Water CG2 Rates						
	2018	**Billed by**	**2026**	**Billed by**	**$ Increase**	**% increase**
Customer charge	$ 20.500000	/month	$ 19.50000	/month	$ (1.000000)	-5%
Summer rate	$ 0.083180	/kWh	$ 0.09790	/kWh	$ 0.014720	18%
Winter rate	$ 0.071650	/kWh	$ 0.08540	/kWh	$ 0.013750	19%
Delivery rate	$ 0.042000	/kWh	$ 0.06550	/kWh	$ 0.023500	56%
Actual Summer	$ 0.125180	/kWh	$ 0.163400	/kWh	$ 0.038220	31%
Actual Winter	$ 0.113650	/kWh	$ 0.150900	/kWh	$ 0.037250	33%

The above chart shows the rates from both 2018 and the current 2026 tariff rate. The upper portion shows the breakdown of each charge and how they are imposed on the bill. There are separate summer and winter rates. The summer months are June-September, and winter is considered October-May. The delivery rate is applied to all energy used whether it is summer or winter and is shown as the actual summer and winter rates in the lower part of the chart. As it shows, rates have increased by an average of 32% since 2018. Just this year a significant increase was noticed with an additional increase of 7.1% expected in 2027.

PUBLIC NOTICE TO ALL CUSTOMERS OF THE VILLAGE OF WHEELER MUNICIPAL WATER UTILITY

The Village of Wheeler Municipal Water Utility (Utility) has filed an application with the Public Service Commission of Wisconsin (Commission) to increase water rates. The increase is necessary due to a 141.93 percent increase in gross plant investment and a 20.57 percent increase in operating expenses since the last water rate case was completed in 2018.

The total increase in water revenues requested is $38,424 which will result in an estimated overall rate increase of 37.38 percent over the water utility's present revenues. If the request is granted, the water bill for an average residential customer with a ⅝-inch or ¾-inch meter who uses 2,000 gallons of water per month will increase from $37.70 to $50.84, or 34.85 percent.

A public hearing on the application has been scheduled for Tuesday, March 10, 2026 at 10:00 a.m. This hearing has no physical location. Parties and Commission staff appear by Zoom. Parties and Commission staff may use the telephone connection as a backup or if no adequate internet connection exists. Members of the public participate by Zoom or may use the telephone connection as a backup or if no adequate internet connection exists.

Join Zoom over the internet at: https://us02web.zoom.us/my/pschearings

The Commission intends to livestream and record this hearing on YouTube. A member of the public may observe without participation any hearing session by:

1. Attending any physical location as noticed,
2. Watching on YouTube at: https://www.youtube.com/@PSCWI-Hearings,
3. If no adequate internet connection exists, listening by telephone.
   - Dial: +1 312 626 6799
   - Enter Meeting ID: 809 513 2930

A person may testify in this proceeding without becoming a party and without attorney representation. A person may submit this testimony in only one of the following ways:

- **Web Comment.** File a comment on the internet. Go to the Commission's web site at http://psc.wi.gov, click the dropdown menu labeled "Commission Action". Select the item labeled "File a Public Comment". On the next page select the "File a comment" link that appears for docket number 6475-WR-105. Web comments shall be received no later than Thursday, March 12, 2026.

- **Live Comment.** Make a live comment at the hearing. The ALJ may receive live comments from any member of the public in attendance after the close of any party and Commission staff testimony. The ALJ will receive such comments by stating the name of each member of the public connected to the hearing one at a time and asking if they would like to comment.

- **Mail Comment.** Send a comment by U.S. Mail. All comments submitted by U.S. Mail shall be received no later than Thursday, March 12, 2026 and shall be addressed to: Attn: Docket 6475-WR-105 Comments, Public Service Commission, P.O. Box 7854, Madison, WI 53707-7854.

To access the documents, schedule, and other information about this docket, go to the Commission's web site at http://psc.wi.gov, select the dropdown menu labeled 'eServices". Select the item labeled "Docket Search (CMS)". On the next page enter 6475-WR-105 in the spaces labeled "Case #" and select "Search".

If you have any questions, please contact the Village of Wheeler Municipal Water Utility at (715) 632-2449.

D&E EXCAVATING LLC

N9241 630th St Colfax WI 54730

1/29/2026

Attn: Randy Bates

Wheeler

Rlbates63@outlook.com

Salt/Sand Shed & Concrete Blocks

Randy,

The cost of Delivery of the Salt/Sand Shed with 7 Each Concrete blocks would be $1650

Please let us know if you would like to proceed + 950.00 for Larger one

Yours Sincerely,

Justin Sullivan

General Manager

sullivanj@de-excavating.com

(808)276-8808

CRAMER
CONSULTING

Cramer Consulting, LLC
888-448-4210
PO Box 484
Rice Lake, WI 54868

Prepared For	Estimate Date	Estimate Number
Don Knutson Village of Wheeler 105 West Tower Road Wheeler, WI 54772	02/03/2026	0000536

Description	Rate	Qty	Line Total
Wheeler-RMM-FS Managed Services, Full Stack. (priced per computer, per month) 1. Managed windows updates 2. Managed 3'rd party updates 3. Software auditing and alerting 4. Hardware and software monitoring 5. Endpoint hardware lockdown 6. Workstation file level backup 7. NGAV with EDR 8. Threat hunting 9. Breach Detection 10. Software canaries 11. External vulnerability scanning 12. Duo 2FA	$55.00 +WI	3	$165.00
Wheeler-WS-MGB Managed online backup, Image-based, 60 days of retention. Priced per computer, per month.	$35.00 +WI	3	$105.00

Subtotal	270.00
WI (5.5%) #456-1028659442-02	14.85
Estimate Total (USD)	$284.85

Notes

Managed services and backup for three additional computers.

Terms

Village of Wheeler Building Inspector Report for the Month of:
January, 2026

No Existing 2024 Open Building Permits

Existing 2025 Issued Building Permits

Permit Number	Date Issued	Owners Names	Address	Project	Project Valuation	Total Permit Fee	Springfield Retains	Permit Status	Date Closed
WH25-01	1/21/2025	Sorena Martin	504 2nd Avnue West; Wheeler, WI 54772	Dwelling Alteration	$73,000.00	$318.50	$24.50	Open	1/0/1900
WH25-10	8/5/2025	Village of Wheeler	Tower Road Hill & Hill Road; Wheeler, WI 54772	Well #1 Storage	$693,988.00	$1,141.44	$95.12	Closed	1/30/2026
WH25-11	8/5/2025	Village of Wheeler	Tower Road Hill & Hill Road; Wheeler, WI 54772	Well House #2	$1,100,000.00	$1,213.82	$101.15	Closed	1/30/2026
WH25-12	8/5/2025	Village of Wheeler	Birch Street & Railroad Ave; Wheeler, WI 54772	Lift Station Building	$1,054,018.50	$1,160.38	$96.70	Closed	1/30/2026
WH25-13	Denied	Vicki Main	208 North Evergreen; Wheeler, WI 54772	Home Addition	$0.00	$0.00	$0.00	Denied	1/31/2026
WH25-14	9/30/2025	Village of Wheeler	Tower Road Hill & Hill Road; Wheeler, WI 54772	Well House Roof	$10,000.00	$215.00	$15.00	Open	
WH25-15	11/3/2025	David Zempel	XXX Highway 170; Wheeler, WI 54772	40 X 60 Shed	$47,500.00	$210.00	$17.50	Open	

All 2026 Issued Building Permits

Permit Number	Date Issued	Owners Names	Address	Project	Project Valuation	Total Permit Fee	Springfield Retains	Permit Status	Date Closed

Total Number of Permits issued for the Month: **0**
Total Number of Closed for the Month: **3**
Monthly Project Valuation: *$0.00*
Year to Date Project Valuation: *$0.00*

Municipality Completed Inspections for the Month of:
January, 2026

Permit Number	Date Issued	Owners Names	Address	Project	Inspection Type	Date of Inspection	Status
WH25-10	***8/5/2025***	Village of Wheeler	Tower Road Hill & Hill Road; Wheeler, WI 54772	Well #1 Storage	Final	1/28/2026	Approved
WH25-11	***8/5/2025***	Village of Wheeler	Tower Road Hill & Hill Road; Wheeler, WI 54772	Well House #2	Final	1/28/2026	Approved
WH25-12	***8/5/2025***	Village of Wheeler	Birch Street & Railroad Ave; Wheeler, WI 54772	Lift Station Building	Final	1/28/2026	Approved

Residential Inspections:	0
Commercial Inspections:	3
Total Number of Inspections Completed for the Month:	**3**