



**REGULAR SESSION – May 5, 2026**

~ Meeting was held in the Board Room at RMU's Tucker Professional Center at 4:30 p.m. ~

The meeting was called to order at 4:30 p.m. by Rolla Board of Public Works (RBPW or Board) President, Nick Barrack, presiding. The following were present:

- Board members: President, Nick Barrack  
Vice President, Dr. Wm. E. Showalter  
Secretary, Joe Polizzi  
Vice Secretary, Fred L. Stone
- RMU Staff: General Manager, Floyd Wolf  
Finance Manager, Gwen Cresswell  
Business Manager, Jason Grunloh  
Engineering Manager, Chad Davis  
Electric Superintendent, Eric Lonning  
Water Superintendent, Jason Bell
- Guests: Rebecca Baker, KPM CPA's & Advisors

Minutes submitted, according to Agenda, by RMU's Administrative Assistant, Megan Saylor.

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**I. APPROVAL OF MINUTES**

Showalter made a motion, seconded by Stone, for the minutes of the Regular Session of the March 31, 2026 Board meeting to be approved as presented. Motion passed unanimously.

**II. CITIZEN COMMUNICATION**

(none)

**III. SPECIAL PRESENTATION**

**A. PRESENTATION OF FY2024 AUDIT**

Cresswell introduced Rebecca Baker of KPM CPS's & Advisors, who was in attendance. Baker presented the Annual Audit Report for the fiscal year ending on September 30, 2024. She acknowledged the challenges caused by the software transition, which contributed to the delay in completing the audit. Baker noted that she is now working on the Fiscal Year 2025 audit, and with the issues from FY24 resolved, the FY25 audit is expected to be completed more quickly. Baker reviewed the Independent Auditor's Report (Page 3) explaining that the purpose of the audit is to determine whether the financial statements are presented fairly, in all material respects, and to conduct the audit in accordance with applicable U.S. standards to issue an audit opinion. She reported that the firm issued an unmodified-or clean-opinion, which is the highest level of assurance for financial statements. Baker reviewed the financial highlights and encouraged the Board to read the *Management's Discussion and Analysis* section. She also pointed out that the figures from the beginning of the fiscal year (page 15) had to be restated (or corrected) due to the new software's inventory classification. The auditor's recommendations are in the areas of 1) cyber security and internal controls and 2) ACH payments to vendors. Those recommendations are based on the increase in cyber-attacks and fraudulent activity, to implement internal processes to protect against those risks. Baker thanked Cresswell and RMU staff for their assistance during the FY2024 audit noting that software conversions rarely go perfectly. She added that after working through the first-year challenges following the transition, future audits should proceed more smoothly. There were no questions or concerns from Board members

**IV. STAFF REPORTS**

**A. FINANCE MANAGER'S REPORT**

(presented by Cresswell)

1. The Board received the Statement of Income & Expenses reports for March 2026 (FY26). Cresswell reviewed the reports:

- Operating income for March (FY26) was \$3,029,000, a decrease of more than \$67,000 compared to March 2025. Year-to-date operating income totals \$19,000,000 which is \$1,150,000 higher than the same period last year.
- Purchased power expenses totaled \$1,384,000 for March. This figure does not demonstrate a reduction in power costs, but rather a billing adjustment due to Winte Storm Fern. Year-to-date purchased power totals \$14,345,000, compared to \$12,967,000 at this time last year. With 50% of fiscal year complete, purchased power expenses are currently at 57.61% of the annual budget.

- Total operating expenses for March, including purchased power, were \$2,399,000 and \$20,205,000 year-to-date, representing an increase of more than \$1,400,000 year-to-date. As a result, March closed with an operating gain of \$630,000 contributing to a year-to-date operating loss of \$1,145,000.
  - By department, the Electric department shows a year-to-date operating loss of \$1,542,000, while the Water department reports an operating gain of \$244,000. Power Production reflects a year-to-date operating gain of \$170,000.
  - Other income and expenses totaled \$128,000 resulting in a net gain of \$757,851 for March and a net loss of \$163,837 for the fiscal year.
2. Cresswell presented RMU's Financial Statement, Statistics Report and the Disbursement Summary (March 2026) for Board approval.

Polizzi made a motion, seconded by Stone, that the statistics and financial statement be approved as presented and forwarded to the City of Rolla. Motion passed unanimously.

3. Service Center Building Expansion

Cresswell reported that contractors have started pouring foundation for the retaining wall. On the interior, most of the recent work has focused on installing the under-slab plumbing. The plan for the next 30 days includes completing the interior plumbing, beginning the concrete work for the front vestibule, and starting interior framing within the existing building. In the next 60 days, the contractor anticipates pouring the foundation for the addition and beginning construction on that portion. The most recent field observation reports from ArchImages were included in Board packets.

**B. BUSINESS MANAGER'S REPORT**

*(presented by Grunloh)*

1. Comparative Rate Study

Grunloh presented the final results of the 2026 annual comparative rate survey. As required by City Code, all utilities within a 60-mile radius are evaluated. The survey indicates that RMU's electric rates remain among the lowest in the region, while our water rates continue to align closely with the regional average.

**C. ENGINEERING MANAGER'S REPORT**

*(presented by Davis)*

1. Update on RMU projects

Davis highlighted current work projects found in the Operations Report which include:

- Generator EP02 required additional cooling system repairs but is now back in service.
- Electric crews have been working with Brightspeed along Hauck Drive to replace three poles with RMU facilities attached.
- Audubon Ridge Subdivision: Electric crews have been working on overhead electric distribution system extension along White Columns Drive and underground improvements in subdivision. Water crew is making improvements to the water system leading up to the subdivision. The water system within the subdivision will be constructed by the developer.
- Requests for additional fiber service for customers

A complete list with details of all electric, fiber and water projects was included in the Board packet.

**D. GENERAL MANAGER'S REPORT**

*(presented by Wolf)*

1. MPUA/MoPEP Update

Wolf gave an update from the most recent MoPEP meeting:

- For MoPEP the first quarter of 2026 was heavily affected by Winter Storm Fern, which drove up market costs across the region. MoPEP used reserves—up to \$5 million—to lessen the impact on members, with repayment to occur over time. Interest charges were waived, helping shield communities like Rolla from significant short-term rate increases.
- One of the most significant discussions focused on developing a Large Load Policy in response to growing interest from data centers and other high-demand customers. Guiding principles under consideration include ensuring neutral-to-positive impacts on existing members, maintaining local control with appropriate risk mitigation, requiring large loads to cover incremental capacity and transmission costs, and implementing credit reviews with upfront deposits. MoPEP staff will bring proposed policy updates back to the committee. This work is especially relevant to Rolla given future economic development opportunities and the need to protect current customers.
- MoPEP is evaluating whether to expand or partially pursue additional capacity at the Dogwood Energy Facility. No commitments have been made, as the group is assessing future capacity needs and the appropriate scale of any expansion to avoid over-procurement. Any action requires a formal MoPEP resolution at a future meeting and final approval from MJMEUC.

- An amendment to the Summer 2026 Capacity Sale adds flexibility in sourcing capacity, allowing it to come from either the Dogwood Energy Facility or Chillicothe Unit 1. Pricing and volumes remain unchanged. This flexibility improves reliability, reduces risk during forced outages, and preserves contracted revenue. For Rolla and other members, it continues to offset fixed capacity costs through external sales without increasing exposure.
  - The Marshall Energy Center Agreement with MJMEUC, in which Rolla has a direct interest, continues to make steady progress
  - Southwest Power Pool (SPP) is implementing a revised capacity and transmission cost allocation methodology, commonly referred to as 6CP, beginning in June 2026.
2. General Manager Travel  
Wolf notified the Board that he will be travelling to Boston at the end of June to attend the American Public Power Association annual conference that will be held in Boston. Davis and Cresswell will also be attending the conference.
  3. FY2027 Budget - Capital Expenses  
Wolf presented the initial recommendations for the Fiscal Year 2027 Capital Expenditures Budget noting that the budget process is a work in progress and will be refined over the next two months. The proposed FY27 capital budget reflects a deliberate strategy to maintain and update the electric system infrastructure, improve reliability, support long-term growth and invest in facilities, equipment, and technology that improves workforce efficiency and safety. These investments are intended to deliver benefits over many decades and are aligned with RMU's long-term infrastructure and operational strategy. Wolf reiterated that no vote is needed at this time, and he welcomed input from the Board.

V. UNFINISHED BUSINESS (none)

VI. NEW BUSINESS

- A. Rolla Public Works Memo of Understanding (presented by Davis)  
Davis requested approval of the Memo of Understanding from the Rolla Public Works Department for renewing the asphalt patching contract. Pierce Asphalt was the lowest bidder at \$3.65/SF + \$1,500 mobilization fee. **Stone made a motion, seconded by Showalter, to approve the MOU for asphalt patching for waterline replacement. Motion passed unanimously.**
- B. HVAC for Service Center Building Expansion (presented by Cresswell)  
Cresswell gave an overview of the HVAC options that would best serve the new building. A suggested modification is to consolidate the systems serving the Breakroom, SCADA Room, and Night Serviceman Room into a single, larger unit. The initial concern regarding additional roof load has been resolved, as the structural engineer has confirmed that the roof can support the combined system. Following Board discussion, **Polizzi made a motion, seconded by Showalter, to proceed with the HVAC system as originally designed by ArchImages and to proceed forward with a change order to consolidate the two breakroom systems into a single, larger unit. Motion passed unanimously.**
- C. Destruction of Records (presented by Cresswell)  
In accordance with Missouri Revised Statutes, Chapter 109, Section 255, Board approval is required before any records may be disposed of. Cresswell requested that the Board authorize the destruction of the documents listed in the Board packets, which are tentatively scheduled for disposal by A-1 Document Storage & Shredding on May 19, 2026. **Stone made a motion, seconded by Polizzi, to approve A-1 Document Storage and Shredding Company to proceed with the destruction of documents as presented. Motion passed unanimously.**

Before entering Closed Session, Wolf briefed the Board on a new issue regarding RMU's policy regarding SAF Fees. As the current policy is written, buildings with multiple residential units must have one meter per unit unless they meet specific exemptions. Davis and Wolf discussed this issue with the Board and requested authorization to develop a new policy or revise the existing one to address customers with multiple units served through a single meter. After discussion, the Board requested additional information be gathered before drafting and voting on a new SAF policy. No formal action was taken.

**Showalter made a motion, seconded by Polizzi, that the Board proceed to Closed Session to discuss Personnel under RSMo (Supp. 1997) Section 610.021 (3). Roll call vote was taken 6:00 p.m. Votes: Showalter, yes; Stone, yes; Polizzi, yes; Barrack, yes**

VII. **CLOSED SESSION**

A. Personnel – RSMo Section 610.021(3)

Polizzi made a motion, seconded by Showalter, that the meeting return to Regular Session. Roll Call vote was taken at 6:03 p.m. Votes: Showalter, yes; Stone, yes; Polizzi, yes; Barrack, yes

In open session, Cresswell announced that the Board discussed personnel matters with action taken.

VIII. **ADJOURNMENT**

With no further business to discuss, Polizzi made a motion, seconded by Showalter, to adjourn. Motion passed unanimously. The meeting adjourned at 6:05 p.m.

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*Nicholas Barrack, President*

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*Joseph Polizzi, Secretary*

The Board's next meeting is scheduled for Tuesday, June 2, 2026 at 4:30 p.m.

May 26, 2026

Rolla Board of Public Works

Board Workshop

**WORKSHOP SESSION – May 26, 2026**

~ Meeting was held in the Conference Room at Rolla Municipal Utilities, 102 West 9<sup>th</sup> Street at 4:30 p.m. ~

The following were present:

Board Members:  
Nick Barrack, President  
Dr. Wm. E. Showalter, Vice President  
Fred L. Stone, Vice Secretary

RMU Staff:  
Floyd Wolf, General Manager  
Gwen Cresswell, Finance Manager  
Chad Davis, P.E., Engineering Manager  
Eric Lonning, Electric Superintendent

*Minutes submitted according to Agenda by RMU's Administrative Assistant, Megan Saylor.*

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- I. **CALL TO ORDER**  
The meeting was called to order at 4:35 p.m. by Rolla Board of Public Works (RBPW) President, Nick Barrack.
- II. **FY2027 BUDGET WORKSHOP**  
Board members discussed the Fiscal Year 2027 budget. No formal action was taken.
- III. **ADJOURNMENT**  
With no further business appearing, the meeting was adjourned at 6:00 p.m.

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*Nicholas Barrack, President*

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*Joseph Polizzi, Secretary*

*The Board's next regularly scheduled meeting is Tuesday, June 2, 2026, at 4:30 p.m.*



# 2025 Cost of Service Study - Electric

Test Year FY 2024 | Forecast Year FY 2027

Presented by:

**Craig Woycheese, CPA**

Director of Utility Rates

[cwoycheese@tothassociates.com](mailto:cwoycheese@tothassociates.com)



# Purpose of the Study



*Why we conduct a Cost-of-Service Study*



## Determine Revenue Requirement

Identify the total revenue needed in FY 2027 to recover the full cost of providing electric service.



## Allocate Costs by Class

Assign costs to customer classes based on cost causation — who drives the costs the utility incurs.



## Measure Cost Recovery

Compare each class's current revenue against its allocated cost of service to identify shortfalls.



## Propose Updated Rates

Develop a rate schedule that is fair, defensible, and produces revenue sufficient to recover costs.

# RMU Electric System at a Glance



**9,666** 

**Total Customers**  
*(December 2024)*

**301M** 

**kWh Sold Annually**  
*(test year)*

**\$31M** 

**Annual Revenue**  
*(test year)*

**78%** 

**of Expense is Power**  
*(wholesale purchases)*

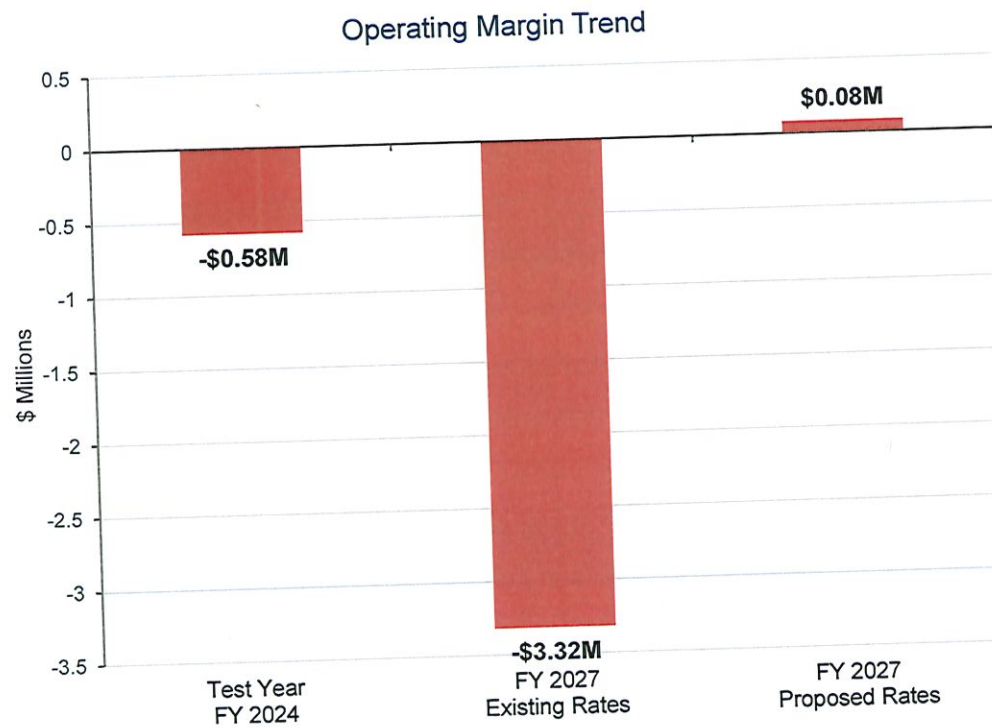
## Customers and Sales by Class

Rate Class	Customers	% of kWh Sales	% of Revenue
Residential	8,133	32.5%	36.4%
Commercial	1,438	18.3%	18.3%
Industrial	8	23.6%	19.8%
Power Service	87	25.2%	24.5%
Area & Roadway Lighting	1,546 devices	0.5%	1.0%

# The Financial Problem



Current rates are not recovering the cost of service



**(\$582K)**

**Test Year FY 2024**

The utility already showed an operating loss in the test year, even before forecast wholesale power increases.

**(\$3.32M)**

**FY 2027 Under Existing Rates**

Without action, the loss grows more than five-fold over three years.

**+\$82K**

**FY 2027 With Proposed Rates**

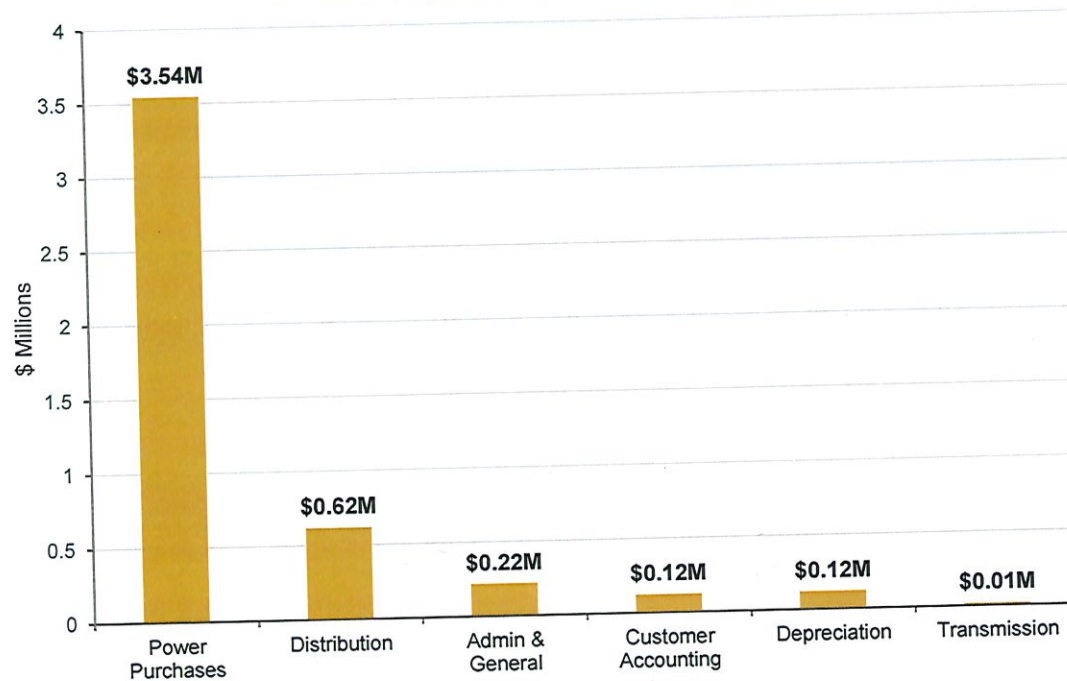
The recommended adjustment restores a modest positive operating margin.

# Primary Driver: Wholesale Power Cost



Power purchases account for 77% of the total expense increase

FY 2027 Expense Increase by Category



## KEY FACTS

**\$3.54M**

increase in wholesale power cost  
(15.1% cumulative growth over 3 years)

**78%**

of total operating expense is wholesale power  
(the dominant cost driver)

### Largely outside utility control

Driven by wholesale market, fuel, transmission, and capacity costs

# Cost of Service Methodology



A four-step process consistent with industry-standard practice (APPA Manual)

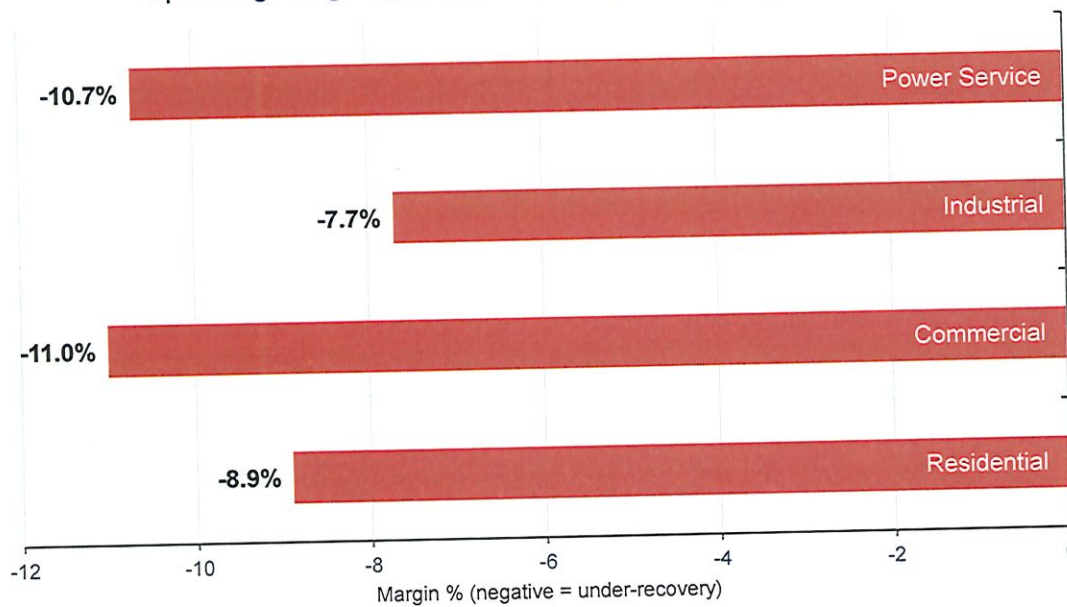


# Cost Recovery by Class — Under Existing Rates



Every major class produces a negative operating margin

Operating Margin by Class — Existing Rates (Major Classes)



Note: Lighting classes excluded from chart (-141% margin would dwarf others). See shortfall table at right for lighting figure.

## Revenue Shortfall by Class

Residential	(\$1.02M)
Power Service	(\$800K)
Commercial	(\$624K)
Industrial	(\$483K)
Lighting (combined)	(\$391K)
<b>System Total</b>	<b>(\$3.32M)</b>

# Proposed Rate Schedule



System-wide rate increase of 11.0% generates \$3.40M in additional revenue

Rate Component	Service Availability (\$/month) / Demand		Energy		% Increase
	Existing	Proposed	Existing	Proposed	
Residential — Single Phase	\$26.00	\$28.50	\$0.0910/kWh	\$0.0997/kWh	9.6%
Residential — Three Phase	\$50.00	\$55.00	\$0.0910/kWh	\$0.0997/kWh	9.6%
Commercial — Single Phase	\$26.00	\$28.50	\$0.0910/kWh	\$0.1020/kWh	11.8%
Commercial — Three Phase	\$50.00	\$55.00	\$0.0910/kWh	\$0.1020/kWh	11.8%
Power Service	\$250 / \$9.00/kW	\$270 / \$10.00/kW	\$0.0710/kWh	\$0.0810/kWh	13.1%
Industrial	\$1,000 / \$9.50/kW	\$1,000 / \$10.50/kW	\$0.0690/kWh	\$0.0760/kWh	10.1%
<b>System Total</b>					<b>11.0%</b>

Lighting classes increase by approximately 11%–12% across fixture types.

# Customer Bill Impact



Estimated monthly bill impact at average usage by class

Residential — Single Phase	Residential — Three Phase	Commercial — Single Phase	Commercial — Three Phase
<p>1,058 kWh/mo</p> <p>Existing</p> <p><b>\$122.28</b></p> <hr/> <p>Proposed</p> <p><b>\$133.98</b></p> <p><b>+\$11.70 (+9.6%)</b></p>	<p>4,795 kWh/mo</p> <p>Existing</p> <p><b>\$486.35</b></p> <hr/> <p>Proposed</p> <p><b>\$533.06</b></p> <p><b>+\$46.72 (+9.6%)</b></p>	<p>1,430 kWh/mo</p> <p>Existing</p> <p><b>\$156.13</b></p> <hr/> <p>Proposed</p> <p><b>\$174.36</b></p> <p><b>+\$18.23 (+11.7%)</b></p>	<p>7,123 kWh/mo</p> <p>Existing</p> <p><b>\$698.19</b></p> <hr/> <p>Proposed</p> <p><b>\$781.55</b></p> <p><b>+\$83.35 (+11.9%)</b></p>

For a typical residential customer using approximately 1,058 kWh per month, the monthly bill increases by **\$11.70** — roughly **\$0.39 per day**.



## RECOMMENDATION

# Adopt the Proposed Rate Schedule



### Adopt the proposed rate schedule

Generating approximately \$3.40M in additional annual revenue and restoring the Electric Department to a positive operating margin in FY 2027.



### Apply the adjustment by customer class

In the proportions shown by the cost-of-service study (9.6% to 13.1% for major classes), consistent with allocated cost causation.



### Implement with the next billing cycle

Allowing for customary customer notification and communication regarding the proposed rate adjustment.

**Result:** Modest positive operating margin of **\$82K** in FY 2027 — covering full cost of service.



DISCUSSION

# Questions & Board Direction

*Craig Woycheese | Director of Utility Rates*



Rolla Municipal Utilities





**Electric Department**

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**Cost of Service Study**  
and Proposed Rate Adjustment

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*Test Year Ending December 31, 2024*  
*Forecast Year Ending September 30, 2027*

Prepared for the Board of Public Works  
By: Craig Woycheese, Director of Utility Rates



## 1. Executive Summary

This report presents the results of a comprehensive Cost of Service Study for the Rolla Municipal Utilities Electric Department, covering test year ending December 31, 2024 and forecast year ending September 30, 2027. The study evaluates the adequacy of current electric rates to recover the cost of providing service and recommends rate adjustments by customer class consistent with cost causation principles.

The principal findings of the study are as follows:

- **Current rates are not recovering the cost of service.** The test year (FY 2024) produced an operating loss of approximately (\$582,000), and under existing rates that loss is forecast to grow to (\$3.32 million) in FY 2027 as costs continue to rise.
- **Wholesale power purchases are the dominant cost driver.** Power purchase expense is forecast to rise from \$23.45 million in the test year to \$27.00 million in FY 2027 — an increase of \$3.54 million cumulative over 3 years (15.1%), accounting for approximately 77% of the total operating expense increase.
- **A system-wide rate adjustment of approximately 11.0% is required.** The proposed rates generate approximately \$3.40 million in additional annual revenue, restoring a modest positive operating margin of approximately \$82,000.
- **Class-level adjustments range from 9.6% to 13.1%.** Allocated costs by class fall within a relatively narrow band, allowing the utility to move all major classes toward full cost of service without significant customer dislocation.
- **Recommendation:** The Board adopt the proposed rate schedule presented in Section 7, effective with the next available billing cycle.

## 2. Background and Purpose

Rolla Municipal Utilities (RMU) Electric Department serves approximately **9,700 retail customers** in and around the City of Rolla, Missouri, delivering approximately **301 million kWh** of electric energy annually. As a municipally-owned utility, RMU's rates are set by the Board of Public Works to recover the full cost of providing service, consistent with sound utility ratemaking principles.

This Cost-of-Service Study was undertaken to:

- Determine the total revenue requirement for the forecast year (FY 2027);
- Functionalize and allocate costs to customer classes based on cost causation;
- Identify the level of revenue produced by each class under existing rates relative to its allocated cost of service; and
- Develop a proposed rate schedule that produces revenue sufficient to recover costs in a manner that is fair, defensible, and consistent with industry-standard practice.

The study follows the methodology described in the American Public Power Association *Public Power Costs Allocation Manual* and is consistent with prior Cost of Service Studies performed for RMU.

### 3. System Overview

The Electric Department serves the following retail rate classes:

Rate Class	Customers	Annual kWh	% of Sales	% of Rev.
Residential	8,133	97,840,319	32.5%	36.4%
Commercial	1,438	55,190,713	18.3%	18.3%
Industrial	8	70,965,639	23.6%	19.8%
Power Service	87	75,852,740	25.2%	24.5%
Area & Roadway Lighting	1,546 devices	1,372,395	0.5%	1.0%
<b>System Total</b>	<b>9,666 customers</b>	<b>301,221,806</b>	<b>100.0%</b>	<b>100.0%</b>

Note: Customer counts are December 2024 month-end. Industrial and Power Service classes include subcategories for discount tiers.

Residential customers represent the largest class by both customer count and revenue contribution. The Industrial and Power Service classes, while small in customer count (95 customers combined), together account for approximately 44% of annual revenue and nearly half of system energy sales.

### 4. Financial Position

The following table summarizes the Electric Department's financial position from the test year through the forecast year, both under existing rates and after the proposed adjustment.

	Test Year FY 2024	FY 2027 Existing Rates	FY 2027 Proposed Rates
Operating Revenue	\$29,286,676	\$31,172,905	\$34,575,508
Operating Expense	\$29,868,798	\$34,493,255	\$34,493,255
<b>Operating Margin</b>	<b>(\$582,122)</b>	<b>(\$3,320,350)</b>	<b>\$82,253</b>
Margin as % of Revenue	(2.0%)	(10.7%)	0.2%

Source: C-1 Summary of Income and Expense.

Two observations from the table are important. First, the test year already produced an operating loss of approximately (\$582,000), indicating that current rates were not fully recovering costs even before the wholesale power increases now being forecast. Second, without action, the operating loss is projected to grow more than five-fold to (\$3.32 million) by FY 2027. The proposed rate adjustment restores a modest positive operating margin sufficient to cover the full forecast cost of service.

### 5. Cost Drivers

Total operating expense is projected to increase by \$4.62 million (15.5%) from the test year to FY 2027. The table below shows the change by major expense category.

Expense Category	Test Year	FY 2027	\$ Change	% Change
Power Purchases	\$23,453,248	\$26,996,255	\$3,543,007	15.1%
Distribution	\$2,012,066	\$2,629,000	\$616,934	30.7%
Administrative & General	\$2,372,193	\$2,588,000	\$215,807	9.1%
Depreciation	\$1,483,860	\$1,600,000	\$116,140	7.8%
Customer Accounting	\$526,335	\$645,000	\$118,665	22.5%
Transmission	\$20,849	\$35,000	\$14,151	67.9%
<b>Total Operating Expense</b>	<b>\$29,868,798</b>	<b>\$34,493,255</b>	<b>\$4,624,457</b>	<b>15.5%</b>

Source: C-1 Summary of Income and Expense.

### 5.1 Wholesale Power — The Primary Driver

Wholesale power purchases represent approximately 78% of total operating expense and account for \$3.54 million of the \$4.62 million total expense increase — roughly 77% of all upward cost pressure. Power purchase costs are largely outside the utility's direct control, driven by wholesale market conditions, fuel costs, transmission charges, and capacity requirements imposed by the regional reliability framework. The proposed rate adjustment is fundamentally a response to these increases in the cost of the wholesale power supply.

### 5.2 Secondary Drivers

Other expense categories, while smaller in absolute terms, also show meaningful growth. Distribution expense increases 30.7% (+\$617,000) reflecting infrastructure maintenance and operating costs. Customer accounting increases 22.5% (+\$119,000) and Administrative & General expense increases 9.1% (+\$216,000). These categories are recovered through the proposed rates in proportion to their allocated cost causation.

## 6. Cost of Service Analysis

### 6.1 Methodology

The study allocates the forecast revenue requirement to customer classes using a functional cost allocation approach. Costs are first functionalized into Generation, Transmission, Distribution, and Customer-related categories, then classified as demand-related, energy-related, or customer-related, and finally allocated to classes using appropriate allocation factors:

- **Generation and Transmission costs** are allocated on the basis of coincident peak demand contribution by class;
- **Distribution demand costs** are allocated on the basis of non-coincident peak demand;
- **Distribution customer and customer accounting costs** are allocated on customer count and weighting factors that reflect the relative cost of serving each class;
- **Power purchase energy costs** are allocated to classes on energy consumption (kWh).

## 6.2 Cost of Service by Class Under Existing Rates

The following table shows the result of allocating forecast costs to each rate class and comparing against forecast revenue under existing rates.

Rate Class	Revenue (Existing)	Allocated Cost	Margin	Margin %
Residential	\$11,509,217	\$12,531,449	(\$1,022,232)	(8.9%)
Commercial	\$5,650,442	\$6,274,228	(\$623,786)	(11.0%)
Industrial	\$6,240,403	\$6,723,826	(\$483,423)	(7.7%)
Power Service	\$7,496,290	\$8,296,119	(\$799,828)	(10.7%)
Area & Roadway Lighting	\$276,552	\$667,633	(\$391,081)	(141%)
<b>System Total</b>	<b>\$31,172,905</b>	<b>\$34,493,255</b>	<b>(\$3,320,350)</b>	<b>(10.7%)</b>

Source: COS Summary – Existing Rates.

All major classes show negative margins under existing rates, with shortfalls ranging from approximately 8% (Industrial) to 11% (Commercial and Power Service). Lighting classes show the largest percentage shortfalls but represent only about 1% of total system revenue.

## 7. Proposed Rate Adjustment

### 7.1 Revenue Impact by Class

The proposed adjustment generates approximately \$3.40 million in additional annual revenue. The increase is applied to each class in proportion to its allocated cost of service shortfall.

Rate Class	Existing Rate Revenue	Proposed Rate Revenue	\$ Increase	% Increase
Residential	\$11,455,463	\$12,552,111	\$1,096,648	9.6%
Commercial	\$5,624,051	\$6,290,154	\$666,103	11.8%
Industrial	\$6,211,256	\$6,837,200	\$625,944	10.1%
Power Service	\$7,461,279	\$8,442,331	\$981,052	13.1%
Area & Roadway Lighting	\$275,261	\$308,117	\$32,856	11.9%
<b>System Total</b>	<b>\$31,027,310</b>	<b>\$34,429,913</b>	<b>\$3,402,603</b>	<b>11.0%</b>

Note: Lighting classes continue to under-recover their allocated cost of service under proposed rates; however, because these classes represent a minor portion of system revenue, further recalibration is not warranted at this time.

### 7.2 Proposed Rate Schedule

The proposed rate schedule modifies the service availability charges and volumetric (energy and demand) rates as shown below.

Rate Component	Existing	Proposed	Existing	Proposed
	Service Availability (\$/mo.)		Energy / Demand	
Residential — Single Phase	\$26.00	\$28.50	\$0.0910/kWh	\$0.0997/kWh
Residential — Three Phase	\$50.00	\$55.00	\$0.0910/kWh	\$0.0997/kWh
Commercial — Single Phase	\$26.00	\$28.50	\$0.0910/kWh	\$0.1020/kWh
Commercial — Three Phase	\$50.00	\$55.00	\$0.0910/kWh	\$0.1020/kWh
Power Service — SAC & Demand	\$250.00	\$270.00	\$9.00/kW	\$10.00/kW
Power Service — Energy	—	—	\$0.0710/kWh	\$0.0810/kWh
Industrial — SAC & Demand	\$1,000.00	\$1,000.00	\$9.50/kW	\$10.50/kW
Industrial — Energy	—	—	\$0.0690/kWh	\$0.0760/kWh
Roadway Lighting — Metered	\$100.00	\$110.00	\$0.2000/kWh	\$0.2250/kWh
Area Lighting — Metered	\$50.00	\$55.00	\$0.0780/kWh	\$0.0880/kWh

Note: Non-metered area and roadway lighting rates increase by approximately 11% per fixture type; a detailed schedule is available on request.

## 8. Customer Bill Impact

The following examples illustrate the impact of the proposed rates on typical monthly bills, based on the average kWh usage observed in the test year for each class.

Class	Avg kWh/mo.	Existing Bill	Proposed Bill	\$ Change	% Change
Residential — Single Phase	1,058	\$122.28	\$133.98	+\$11.70	+9.6%
Residential — Three Phase	4,795	\$486.35	\$533.06	+\$46.72	+9.6%
Commercial — Single Phase	1,430	\$156.13	\$174.36	+\$18.23	+11.7%
Commercial — Three Phase	7,123	\$698.19	\$781.55	+\$83.35	+11.9%

Source: B-3.1 through B-3.4 Bill Comparison Schedules. Bills reflect average usage from the test year.

For a typical residential single-phase customer using approximately 1,058 kWh per month, the monthly bill increases by **\$11.70** — equivalent to roughly **\$0.39 per day**. Customers in lower usage tiers see proportionally smaller dollar increases, while customers in higher usage tiers see larger dollar increases. The percentage increase is essentially uniform across usage levels within a class.

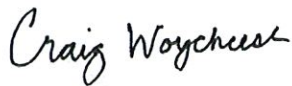
## 9. Recommendation

Based on the findings of this Cost-of-Service Study, I recommend that the Board of Public Works:

- **Adopt the proposed rate schedule** presented in Section 7, generating approximately \$3.40 million in additional annual revenue and restoring the Electric Department to a positive operating margin in FY 2027;
- **Apply the rate adjustment** by customer class in the proportions shown in Section 7.1, consistent with allocated cost of service; and
- **Implement the new rates** effective with the next available billing cycle, allowing for customary customer notification.

The proposed rates produce a forecast operating margin of approximately \$82,000 — sufficient to cover the full cost of service without building excessive surplus, while supporting routine capital expenditures within the annual depreciation amount. The adjustment is driven principally by the projected increase in wholesale power costs and is necessary to maintain the Electric Department's financial integrity going forward.

Respectfully submitted,



Director of Utility Rates

Toth & Associates, Inc.

ROLLA MUNICIPAL UTILITIES  
Rolla Board of Public Works Agenda

MANAGER: Gwen Cresswell

ACTION REQUESTED: Approve April FY2026 reports for the City

ITEM/SUBJECT: April 2026 Financials

BUDGET APPROPRIATION:

DATE: 06/02/2026

\*\*\*\*\*

COMMENTARY:

**Notes to Statement of Income & Expenses**

The April income and expense statement shows operating income of \$2,928,000, an increase of more than \$350,000 compared to April 2025. Year-to-date operating income stands just below \$22,000,000, which is \$1,440,000 higher than the same period last year.

Purchased power expenses for April are showing at \$1,932,000, while year-to-date purchased power totals \$16,277,000, compared to \$15,003,000 at this time last year.

Total operating expenses for April, including purchased power, were \$2,842,000 and \$23,047,000 for the year, representing an increase of more than \$958,000 year-to-date. As a result, April closed with an operating gain of \$86,000, contributing to a year-to-date operating loss of \$1,059,000.

By department, the Electric Department reports a year-to-date operating loss of \$1,658,000, while the Water Department shows an operating gain of \$271,000. Power Production reflects a year-to-date operating gain of \$307,000.

Other income and expenses added \$191,000, resulting in a net gain of \$276,922 for April and a net gain of \$113,085 year-to-date.

Rolla Municipal Utilities  
Statement of Income & Expense - Company Wide  
FY 2026 for 7 months ended April 30, 2026 (58%)

	Apr-26	Apr-25	YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
<b>OPERATING INCOME</b>						
Residential Sales	1,063,157	971,404	8,864,173	8,585,384	15,122,575	58.62%
Commercial Sales	519,143	457,017	3,885,128	3,658,565	6,555,154	59.27%
Power Service Sales	673,182	602,924	4,800,875	4,452,490	8,318,240	57.72%
Industrial Sales	537,710	530,278	3,949,920	3,750,383	6,433,960	61.39%
Street Lighting	15,002	14,370	108,381	110,576	179,200	60.48%
Area Lighting	6,654	7,176	49,018	51,432	93,250	52.57%
Capacity Credits	146,891	28,652	555,282	200,242	1,300,000	42.71%
Operating Credit	1,753	1,162	26,378	13,016	20,000	131.89%
Electric Rate Stabilization Fund	(60,000)	(60,000)	(420,000)	(420,000)	(720,000)	58.33%
Utility Surcharge NPZ			-	-	407,889	0.00%
Interdepartmental Sales - City	24,123	20,783	168,861	145,480	289,476	58.33%
<b>Total Operating Income</b>	<b>\$ 2,927,615</b>	<b>\$ 2,573,765</b>	<b>21,988,015</b>	<b>20,547,568</b>	<b>37,999,744</b>	<b>57.86%</b>
<b>OPERATING EXPENSES</b>						
Purchased Power	1,932,335	2,036,634	16,277,233	15,003,429	24,900,000	65.37%
Asset Charges	1,083,910	1,069,126	5,966,090	6,608,624		
Load Charges	613,403	783,955	8,867,883	7,141,066		
Transmission Charges	235,021	183,554	1,443,260	1,235,369		
Other Power Charges	-	-	-	18,370		
Distribution	264,871	654,901	2,046,225	2,514,866	3,759,000	54.44%
Source of Supply & Plumbing	48,424	44,233	342,379	323,613	605,000	56.59%
Customer Accounting & Collecting	73,398	69,562	499,100	491,486	867,000	57.57%
Treatment	3,681	3,789	41,390	31,160	115,000	35.99%
Administrative & General	295,609	295,801	2,180,451	2,199,139	4,241,000	51.41%
Electric & Water - RMU Facilities	2,889	2,959	32,542	31,118	25,000	130.17%
Fuel - Power Production	-	-	40,639	-	40,000	101.60%
NPZ transfer to Electric Res	-	-	-	-	407,889	0.00%
Depreciation - RMU	220,398	218,416	1,586,583	1,493,534	2,665,000	59.53%
<b>Total Operating Expenses</b>	<b>\$ 2,841,605</b>	<b>\$ 3,326,295</b>	<b>23,046,542</b>	<b>22,088,345</b>	<b>37,624,889</b>	<b>61.25%</b>
<b>Operating Income or Loss</b>	<b>\$ 86,010</b>	<b>\$ (752,530)</b>	<b>(1,058,526)</b>	<b>(1,540,777)</b>	<b>374,855</b>	<b>-282.38%</b>
<b>OTHER INCOME &amp; EXPENSE</b>						
Interest Income	68,344	133,291	524,658	666,709	1,000,000	52.47%
Late Fees	17,111	35,982	188,037	123,031	300,000	62.68%
Frontage Fees			-	-	3,000	0.00%
Capital Reimbursement			-	-	66,500	0.00%
Gain/Loss - Fixed Assets			57,547	-	25,000	230.19%
Rental Income	1,256	1,170	14,789	14,190	28,000	52.82%
Contractor Mains			-	-	-	
Other Income	79,381	63,334	470,743	239,600	2,530,000	18.61%
Other Income Deductions	(18,029)	(8,247)	(127,012)	(35,051)	(50,000)	254.02%
Inter. Expenses - City RAW Mgr	42,849		42,849	(13,136)	(50,000)	-85.70%
<b>Total Other Income &amp; Expense</b>	<b>\$ 190,912</b>	<b>\$ 225,530</b>	<b>1,171,611</b>	<b>995,342</b>	<b>3,852,500</b>	<b>30.41%</b>
<b>NET INCOME OR LOSS</b>	<b>\$ 276,922</b>	<b>\$ (527,000)</b>	<b>113,085</b>	<b>(545,434)</b>	<b>4,227,355</b>	<b>2.68%</b>

Rolla Municipal Utilities  
Statement of Income & Expense - Electric Department  
FY 2026 for 7 months ended April 30, 2026 (58%)

	Apr-26	Apr-25	YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
<b>OPERATING INCOME</b>						
Residential Single Phase Sales	851,798	778,471	7,344,078	7,143,041	12,530,800	58.61%
Residential Three Phase Sales	12,570	10,659	100,856	93,618	145,750	69.20%
Commercial Single Phase Sales	128,492	117,359	1,004,020	984,183	1,752,400	57.29%
Commercial Three Phase Sales	316,276	268,327	2,322,240	2,154,403	3,847,200	60.36%
Power Service Sales	621,514	552,982	4,394,809	4,067,022	7,497,000	58.62%
Industrial Sales	510,160	500,256	3,732,299	3,539,752	6,043,200	61.76%
Rate Stabilization	(60,000)	(60,000)	(420,000)	(420,000)	(720,000)	58.33%
Street Lighting	15,002	14,370	108,381	110,576	179,200	60.48%
Area Lighting	6,654	7,176	49,018	51,432	93,250	52.57%
Interdepartmental Sales - City	15,439	13,301	108,071	93,107	185,265	58.33%
<b>Total Operating Income</b>	<b>\$ 2,417,905</b>	<b>\$ 2,202,901</b>	<b>18,743,771</b>	<b>17,817,134</b>	<b>31,554,065</b>	<b>59.40%</b>
<b>OPERATING EXPENSES</b>						
Depreciation	125,102	121,944	900,568	841,810	1,552,400	58.01%
City of Rolla Expense - RAW Mgr	42,849	-	42,849	13,136	50,000	85.70%
Purchased Power	1,932,335	2,036,634	16,277,233	15,003,429	24,900,000	65.37%
Asset Charges	1,083,910	1,069,126	5,966,090	6,608,624	-	-
Load Charges	613,403	783,955	8,867,883	7,141,066	-	-
Transmission Charges	235,021	183,554	1,443,260	1,235,369	-	-
Other Power Charges	-	-	-	18,370	-	-
Misc. Distribution Expense	39,704	479,147	254,976	1,052,787	497,000	51.30%
O & M Sub-Transmission Lines	-	-	-	-	1,000	0.00%
Maintenance of Warehouse Bldg.	1,668	4,238	14,137	14,387	20,000	70.69%
O & M Station Equipment	261	6,381	9,470	21,250	50,000	18.94%
O & M Bulk Stn-Trans Station Equip.	757	3,118	74,123	10,308	-	-
O & M Overhead Lines	94,638	106,802	683,447	648,998	1,300,000	52.57%
O & M Underground Lines	23,795	(36,436)	153,365	15,519	105,000	146.06%
Maintenance to Line Transformers	-	-	9,695	22,389	50,000	19.39%
O & M Streetlighting	18,426	15,875	132,182	124,123	240,000	55.08%
O & M Sub-Transmission Meters	8,552	8,638	68,075	63,755	130,000	52.37%
Cost of Electric Plant Removal	-	-	1,267	-	1,000	126.73%
Meter Reading Expenses	5,296	6,083	35,364	37,628	75,000	47.15%
Customer Records & Coll. Expense	40,829	37,674	281,328	276,548	520,000	54.10%
Uncollectible Accounts	-	-	-	-	25,000	0.00%
Uncoll. Accts - Recover Less Fees	26	(303)	(1,455)	(2,892)	-	-
Advertising Expense	157	2,841	8,939	12,568	20,000	44.70%
Administrative & General	25,396	16,620	142,311	81,631	454,000	31.35%
Office Supplies & Expense	4,194	5,858	127,756	146,797	196,000	65.18%
Outside Services Employed	9,888	-	53,458	884	104,000	51.40%
Insurance	-	-	-	-	345,000	0.00%
Employee Benefits	133,697	141,685	992,497	1,129,160	1,900,000	52.24%
Electric & Water - Elec Dept 64%	1,849	1,894	20,827	19,915	-	-
Miscellaneous General Expenses	22,569	26,810	116,736	55,871	25,000	466.95%
Maintenance to General Plant	4,944	5,166	16,430	14,408	30,000	54.77%
Other Income	(5,099)	(5,002)	(35,694)	(34,345)	-	-
Other Income Deductions	2,345	5,278	22,176	22,433	-	-
<b>Total Operating Expenses</b>	<b>\$ 2,534,178</b>	<b>\$ 2,990,945</b>	<b>20,402,061</b>	<b>19,592,498</b>	<b>32,590,400</b>	<b>62.60%</b>
<b>Operating Income or Loss - Electric</b>	<b>\$ (116,273)</b>	<b>\$ (788,043)</b>	<b>(1,658,290)</b>	<b>(1,775,364)</b>	<b>(1,036,335)</b>	<b>160.01%</b>

Rolla Municipal Utilities  
Statement of Income & Expense - Water Department  
FY 2026 for 7 months ended April 30, 2026 (58%)

	Apr-26	Apr-25	YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
<b>OPERATING INCOME</b>						
Residential Single Phase Sales	188,185	172,380	1,340,756	1,324,311	2,522,060	53.16%
Residential Three Phase Sales	2,178	2,069	16,709	16,589	25,785	64.80%
Water District Special Sales	8,426	7,825	61,774	7,825	139,500	44.28%
Commercial Single Phase Sales	46,080	42,390	342,195	317,963	480,000	71.29%
Commercial Three Phase Sales	28,295	28,941	216,674	202,016	373,734	57.98%
Power Service Sales	51,668	49,942	406,066	385,468	693,240	58.58%
Industrial Sales	17,245	20,015	128,564	130,338	226,860	56.67%
MS&T Special Sales - 6" Meters	10,304	10,007	89,057	80,293	152,400	58.44%
Interdepartmental Sales - City	8,684	7,482	60,790	52,373	104,211	58.33%
<b>Total Operating Income</b>	<b>\$ 361,066</b>	<b>\$ 341,050</b>	<b>2,662,584</b>	<b>2,517,175</b>	<b>4,717,790</b>	<b>56.44%</b>
<b>OPERATING EXPENSES</b>						
Depreciation	92,623	93,799	667,127	632,835	1,112,600	59.96%
O&M - Wells and Well Houses	7,881	6,673	43,736	55,760	105,000	41.65%
Fuel or Power for Pumping	40,543	37,560	297,483	267,853	500,000	59.50%
O&M - Pumps & Houses			1,160	-	-	
Chemicals			9,010	7,491	15,000	60.06%
O&M - Treatment	3,681	3,789	32,381	23,669	100,000	32.38%
Misc. Distribution Expense	23,626	21,854	163,673	146,624	269,000	60.84%
O&M - Towers	511	379	13,306	2,405	8,000	166.33%
O&M - Mains	34,980	29,251	205,009	194,477	450,000	45.56%
O&M - Meters	3,065	3,926	27,389	29,738	70,000	39.13%
O&M - Service Lines	3,818	3,549	44,552	41,586	80,000	55.69%
Maintenance of Hydrants	2,728	73	7,063	9,892	12,000	58.85%
Meter Reading Expenses	4,266	5,087	28,193	31,341	62,000	45.47%
Primacy Fees	-	-	-	52,412	55,000	0.00%
Customer Records & Coll. Expense	22,967	21,192	156,521	150,391	175,000	89.44%
Uncollectible Accounts	-	-	-	-	10,000	0.00%
Uncoll. Accts - Recover Less Fees	15	(171)	(851)	(1,531)	-	
Advertising Expense	88	1,598	3,053	5,301	10,000	30.53%
Administrative & General	14,285	9,349	80,050	54,267	226,000	35.42%
Office Supplies & Expense	2,513	4,255	68,504	74,850	75,000	91.34%
Outside Services Employed	5,562	-	45,012	3,023	46,000	97.85%
Insurance	-	-	-	(8,349)	150,000	0.00%
Employee Benefits	59,255	58,473	428,596	476,437	850,000	50.42%
Electric & Water - Water Dept 36%	567	449	5,155	4,812	-	
Miscellaneous General Expenses	9,011	18,929	55,981	61,297	8,000	699.76%
Maintenance to Warehouse Bldg	938	2,270	7,952	7,774	8,000	99.40%
Maintenance to General Plant	2,781	2,906	9,242	8,105	10,000	92.42%
Other Income	(2,868)	(2,814)	(20,078)	(19,319)	-	
Other Income Deductions	1,319	2,969	12,474	12,618	-	
<b>Total Operating Expenses</b>	<b>\$ 334,154</b>	<b>\$ 325,347</b>	<b>2,391,691</b>	<b>2,325,757</b>	<b>4,880,600</b>	<b>49.00%</b>
<b>Operating Income or Loss - Water</b>	<b>\$ 26,912</b>	<b>\$ 15,704</b>	<b>270,893</b>	<b>191,418</b>	<b>(162,810)</b>	<b>-166.39%</b>

Rolla Municipal Utilities  
Statement of Income & Expense - Power Production Department  
FY 2026 for 7 months ended April 30, 2026 (58%)

	Apr-26	Apr-25	YTD FY2026	LYTD FY2025	BUDGET FY2026	PERCENT OF BUDGET
<b>OPERATING INCOME</b>						
Capacity Credits	146,891	28,652	555,282	200,242	1,300,000	42.71%
Operating Credit	1,753	1,162	26,378	13,016	20,000	131.89%
<b>Total Operating Income</b>	<b>\$ 148,644</b>	<b>\$ 29,814</b>	<b>581,660</b>	<b>213,258</b>	<b>1,320,000</b>	<b>44.07%</b>
<b>OPERATING EXPENSES</b>						
PP - Depreciation	2,673	2,673	18,888	18,889	30,000	62.96%
PP - O - Supervision & Engineering	158		158	-	-	
PP - O - Fuel			40,639	-	40,000	101.60%
PP - O - Generation Expense			-	-	5,000	0.00%
PP - O - Misc. Power Generation			22,396	19,299	5,000	447.92%
PP - M - Generation & Elect Equip.	7,879	6,452	183,104	63,808	130,000	140.85%
PP - Insurance			-	-	2,000	0.00%
PP - Employee Benefits	1,109	1,309	9,332	10,434	22,000	42.42%
<b>Total Operating Expenses</b>	<b>\$ 11,819</b>	<b>\$ 10,435</b>	<b>274,518</b>	<b>112,430</b>	<b>234,000</b>	<b>117.32%</b>
<b>Operating Income or Loss - Electric</b>	<b>\$ 136,825</b>	<b>\$ 19,379</b>	<b>307,143</b>	<b>100,828</b>	<b>1,086,000</b>	<b>28.28%</b>



STATISTICS

APRIL 2026

PRODUCTION

Date of Demand	04/17/2026
Time of Demand	5:00 PM
Billing Demand	47.0 MW
kWh Purchased	23,154,400
Total Cost	\$1,932,334.58
Cost per kWh	\$0.083454
Load Factor	68.40%

Pumped #2 Well	1,415,000
Pumped #3 Well	4,578,000
Pumped #4 Well	2,992,000
Pumped #5 Well	3,131,000
Pumped #6 Well	3,203,000
Pumped #7 Well	1,288,000
Pumped #8 Well	991,000
Pumped #9 Well	4,019,000
Pumped #10 Well	2,630,000
Pumped #11 Well	4,252,000
Pumped #12 Well	6,000
Pumped #13 Well	4,277,000
Pumped #14 Well	8,448,000
Pumped #15 Well	4,072,000
Pumped #16 Well	5,805,000
Pumped #17 Well	5,016,000
Pumped # 1 Ind Park Well	5,593,000
Pumped # 2 Ind Park Well	3,341,000
Pumped # 3 Ind Park Well	2,431,000
Total Gallons	<u>67,488,000</u>

METERS IN SERVICE

	Electric	Water
Residential - Single Phase	8,091	6,446
Residential - Three Phase	24	20
Commercial - Single Phase	930	504
Commercial - Three Phase	492	313
Power Service	87	82
Industrial	7	2
Area Lighting	15	0
Street Lighting	24	0
Missouri S&T	0	12
PWSD #2	0	619
Total	9,670	7,998

ELECTRIC SALES

Residential - Single Phase kWh	6,938,282
Residential - Three Phase kWh	125,493
Commercial - Single Phase kWh	1,144,345
Commercial - Three Phase kWh	3,204,510
Power Service kWh	6,150,090
Industrial kWh	5,637,520
Area Lighting kWh	7,058
Street Lighting kWh	27,031
Rental Lights kWh	69,203
Total kWh Sold	23,303,532
Demand kW	30,756
Revenue	\$2,397,520.17
Monthly Gain	0.64%
Fiscal Year to Date Loss	3.78%

WATER SALES

Residential - Single Phase Gallons	24,381,000
Residential - Three Phase Gallons	379,000
Commercial - Single Phase Gallons	6,478,000
Commercial - Three Phase Gallons	4,827,000
Power Service Gallons	10,318,000
Industrial Gallons	3,643,000
Missouri S&T Gallons	1,968,000
PWSD #2 Gallons	1,616,000
Total Gallons Sold	53,610,000
Revenue	\$351,677.67
Pumping Cost, Electric	\$40,543.40
Monthly Unidentified Loss	16.60%
Fiscal Year to Date Unidentified Loss	12.35%

PILOT

Sewer Service Charge	\$140,542.84
Refuse Service Charge	\$434,637.80
	\$277,306.71

Gross Payroll \$358,416.77

\*\* Loss includes 2,675,200 gallons per water main flushing records.

\*\*\* FY loss includes 23,674,100 gallons per water main flushing records.

IV . A. 2 .



**FINANCIAL STATEMENT**  
**APRIL 2026**

**RECEIPTS:**

Electric, Water, Tax, Sewer and Refuse Charge		
Accounts Receivable - Miscellaneous		
Customer's Deposits - Refundable		
Misc Non-Operating Revenue		
Total Receipts	<u>\$3,859,140.48</u>	
FSCB General Fund Account Interest (March 31, 2026)	\$4.38	
FSCB Electronic Payment Account Interest (March 31, 2026)	\$81.57	
PCB General Fund Account Interest (March 31, 2026)	\$8,094.39	
PCB Electronic Payment Account Interest (March 31, 2026)	\$2,413.07	
PCB ICS Sweep Account Interest (March 31, 2026)	\$63,008.04	
Public Utility Cash In Bank (March 31, 2026)	<u>\$25,557,382.88</u>	
Total Receipts and Cash In Bank		<u><u>\$29,490,124.81</u></u>

**DISBURSEMENTS:**

Power Purchased	\$1,873,640.32	
Operating Expenses	\$154,371.77	
Administrative and General Expenses	\$144,571.56	
Payroll	\$252,322.06	
Capital Expenditures	\$6,076.00	
Construction in Progress	\$294,205.07	
Stock Purchases (Inventory)	\$40,760.88	
Balance of Customer's Deposits after Finals	\$14,842.27	
Medical, Dental, Vision and Life Insurance Paid by Employees	\$19,299.33	
Support Payments	\$1,350.00	
457 Plan RMU/Employee Contributions	\$19,354.99	
Flexible Spending Account Contributions	\$575.00	
U.S. Withholding Tax	\$33,450.26	
Missouri Dept. of Revenue (Sales Tax)	\$42,973.39	
Missouri Dept. of Revenue (Income Tax)	\$11,777.00	
Phelps County Bank (Social Security)	\$50,908.88	
Sewer Service Charge	\$426,110.00	
Refuse Service Charge	\$276,891.58	
PILOT to City of Rolla	\$181,449.36	
City Right-of-Way Manager	\$42,848.86	
Utility Incentives	\$0.00	
Unclaimed Deposits to State	\$0.00	
Primacy Fees	\$0.00	
Working Fund Voids	-\$345.82	
Check Voided	<u>\$0.00</u>	
	<u>\$3,887,432.76</u>	
Cash in Bank (April 30, 2026)	<u>\$25,602,692.05</u>	
Total Disbursements and Cash In Bank		<u><u>\$29,490,124.81</u></u>

**BALANCE OF OTHER FUNDS:**

<b>TOTAL PUBLIC UTILITY ACCOUNTS BALANCES:</b>	\$2,891,406.05	
<b>ELECTRIC RESERVES:</b>		
Money Market Account	\$8,214,249.99	Partially Funded
Rate Stabilization Fund	<u>\$1,800,000.00</u>	Partially Funded
Total Electric Reserves	<u>\$10,014,249.99</u>	
<b>RESTRICTED ELECTRIC RESERVES:</b>		
Money Market Account	<u>\$11,798,771.20</u>	FY21 Funded
Total Electric Reserves	<u>\$11,798,771.20</u>	
Service Center Expansion	<u>-\$9,150,000.00</u>	
<b>AVAILABLE RESTRICTED ELECTRIC RESERVES</b>	<u>\$2,648,771.20</u>	
<b>WATER RESERVES:</b>		
Money Market Account	\$216,965.81	Partially Funded
Rate Stabilization Fund	<u>\$681,299.00</u>	Partially Funded
Total Water Reserves	<u>\$898,264.81</u>	
<b>TOTAL RESERVES:</b>		<u><u>\$22,711,286.00</u></u>
<b>TOTAL PUBLIC UTILITY ACCOUNTS AND RESERVES:</b>		<u><u>\$25,602,692.05</u></u>

* Benchmark:	
Electric Reserves:	\$12,262,763.00
Electric Rate Stabilization:	\$3,065,691.00
Water Reserves:	\$3,197,434.00
Water Rate Stabilization:	<u>\$799,359.00</u>
	<u>\$19,325,247.00</u>

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Range of Checking Accts: First to Last      Range of Check Dates: 04/14/26 to 04/14/26  
Report Type: All Checks      Report Format: Condensed      Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
PO #	Description			Contract	
GEN FUND PCB	General Fund PCB				174
52731	04/14/26	1018 ANDERSON/GAUNTLET PAINT			174
	26-02343	YELLOW PAINT & SUPPLIES	179.36		
52732	04/14/26	1035 BILL'S CUSTOM WELDING			174
	26-02202	STRUCTURAL ANGLE	19.57		
	26-02262	BUCKET REPAIR	600.00		
			<u>619.57</u>		
52733	04/14/26	1061 CITY OF ROLLA			174
	26-02206	PILOT - FEBRUARY 2026	181,449.36		
52734	04/14/26	1063 CITY OF ROLLA			174
	26-02205	REFUSE - MARCH 2026	276,891.58		
52735	04/14/26	1064 CITY OF ROLLA			174
	26-02204	SEWER - MARCH 2026	426,110.00		
52736	04/14/26	1084 ROLLA MUNICIPAL UTILITIES			174
	26-02366	PP 3.26.26-4.9.26	5,788.50		
52737	04/14/26	1089 DONALD MAGGI INC			174
	26-02361	SIDEWALK REPLACEMENT	2,500.00		
52738	04/14/26	1165 ROLLA MUNICIPAL UTILITIES			174
	26-02233	LAGERS ADJUSTMENT-MARCH 2026	0.02		
	26-02374	MARCH AUTOMATICS	33,616.50		
			<u>33,616.52</u>		
52739	04/14/26	1215 PHELPS HEALTH			174
	26-02365	PRE-EMPLOY PHYSICAL-D THOMPSON	150.00		
52740	04/14/26	1231 ROLLA MUNICIPAL UTILITIES			174
	26-02367	PP 3.26.26-4.9.26	16,430.90		
52741	04/14/26	1232 ROLLA MUNICIPAL UTILITIES			174
	26-02368	PP 3.26.26-4.9.26	124,024.09		
52742	04/14/26	1234 ROLLA MUNICIPAL UTILITIES			174
	26-02369	PP 3.26.26-4.9.26	25,140.64		
52743	04/14/26	1236 ROLLA MUNICIPAL UTILITIES			174
	26-02336	REIMBURSE 1ST APRIL WF	9,376.87		
52744	04/14/26	1294 FAMILY CENTER, THE		04/14/26 VOID	0
52745	04/14/26	1294 FAMILY CENTER, THE			174
	26-02191	HARDWARE	4.08		
	26-02192	TWEECO NOZZLE	18.69		
	26-02193	OIL DRI ABSORBENT	19.98		

RBPW Signature *[Handwritten Signature]*

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Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
PO #	Description			Contract	
GEN FUND PCB	General Fund PCB	Continued			
52745	FAMILY CENTER, THE	Continued			
26-02194	BLACK SPRAY PAINT		8.99		
26-02207	DEGREASING WIPES		9.99		
26-02208	BLOW GUN/PISTOL GRIP/NIPPLE		23.26		
26-02211	ADAPTER & COUPLING		15.47		
26-02212	STRAW BALE		17.00		
26-02220	BLACK SPRAY PAINT & HARDWARE		11.72		
26-02340	GRINDING & CUTOFF WHEELS/HRDWR		25.63		
26-02341	PARTS		30.96		
26-02363	RUBBER HD MAT & CABLE TIES		<u>75.58</u>		
			261.35		
52746	04/14/26	1354 MISSOURI DEPT OF REVENUE			174
26-02203	SALES TAX - MARCH 2026		22,813.39		
52747	04/14/26	1394 BOURNE, RODNEY P			174
26-02364	FUEL - APPA DEED MEETING		63.65		
52748	04/14/26	1511 FAMILY SUPPORT PAYMT CTR			174
26-02370	PP 3.26.26-4.9.26		365.63		
52749	04/14/26	1574 ROLLA READY MIX LLC			174
26-02362	CONCRETE		715.20		
52750	04/14/26	1635 LOWE'S			174
26-02259	WHITWOOD BOARDS		67.47		
26-02260	LUMBER		12.88		
26-02265	DRIVER BIT & SCREWS		9.75		
26-02342	PUNCH AND CHISEL & FASTNR BAGS		<u>48.98</u>		
			139.08		
52751	04/14/26	1664 CAPITAL QUARRIES COMPANY, INC			174
26-02213	ROCK		692.15		
26-02251	ROCK		<u>466.04</u>		
			1,158.19		
52752	04/14/26	1756 MIKE'S CAR CARE CENTER			174
26-02200	34G BATTERY		165.00		
52753	04/14/26	1798 CDW GOVERNMENT			174
26-02218	LEXMARK MS821DN LASER PRINTER		990.41		
52754	04/14/26	1890 AMERICAN MESSAGING			174
26-02235	PAGER SERVICE		52.73		
52755	04/14/26	1970 ROLLA MUNICIPAL UTILITIES		04/14/26 VOID	0
52756	04/14/26	1970 ROLLA MUNICIPAL UTILITIES		04/14/26 VOID	0
52757	04/14/26	1970 ROLLA MUNICIPAL UTILITIES		04/14/26 VOID	0
52758	04/14/26	1970 ROLLA MUNICIPAL UTILITIES		04/14/26 VOID	0

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Rolla Municipal Utilities  
Check Register By Check Date

Check # PO #	Check Date	Vendor Description	Amount Paid	Reconciled/Void	Ref Num Contract
GEN FUND PCB	General Fund PCB	Continued			174
52759	04/14/26	1970 ROLLA MUNICIPAL UTILITIES			
	26-02240	2/20/26-3/18/26	7,423.76		
	26-02241	2/12/26-3/12/26	56.45		
	26-02242	2/4/26-3/4/26	578.03		
	26-02243	2/6/26-3/6/26	124.29		
	26-02378	2/26/26-3/31/26	96.58		
	26-02379	2/26/26-3/31/26	633.44		
	26-02380	2/26/26-3/31/26	56.25		
	26-02381	2/26/26-3/31/26	1,275.54		
	26-02382	2/25/26-3/27/26	149.13		
	26-02383	2/25/26-3/27/26	1,408.43		
	26-02384	2/26/26-3/31/26	3,941.29		
	26-02385	2/26/26-3/31/26	103.36		
	26-02386	2/26/26-3/31/26	76.80		
	26-02387	2/26/26-3/31/26	2,847.01		
	26-02388	2/25/26-3/31/26	2,968.81		
	26-02389	2/25/26-3/31/26	2,482.79		
	26-02390	2/25/26-3/31/26	124.29		
	26-02391	2/25/26-3/31/26	950.67		
	26-02392	2/25/26-3/31/26	30.36		
	26-02393	2/25/26-3/31/26	29.79		
	26-02394	2/25/26-3/31/26	32.84		
	26-02395	2/25/26-3/27/26	48.22		
	26-02396	2/25/26-3/27/26	757.30		
	26-02397	2/26/26-3/31/26	402.57		
	26-02398	2/25/26-3/27/26	240.87		
	26-02399	2/25/26-3/27/26	368.34		
	26-02400	2/26/26-3/31/26	122.85		
	26-02401	2/26/26-3/31/26	219.66		
	26-02402	2/26/26-3/31/26	219.66		
	26-02403	2/25/26-3/31/26	180.18		
	26-02404	2/25/26-3/31/26	288.12		
	26-02405	2/25/26-3/31/26	<u>137.13</u>		
			28,374.81		
52760	04/14/26	1973 ANIXTER INC			174
	26-01820	RFB#26-108 Transformer Pads	7,121.28		
52761	04/14/26	1974 MELROSE QUARRY LLC			174
	26-02335	ROCK	1,006.09		
52762	04/14/26	2052 AMEREN MISSOURI			174
	26-02229	NATURAL GAS-504 E 18TH ST	372.73		
52763	04/14/26	2128 GFI DIGITAL, INC			174
	26-02236	102 W 9TH ST OVERAGE	8.66		
	26-02237	INC4500-811 HWY O	<u>324.36</u>		
			333.02		
52764	04/14/26	2241 ST. JAMES WILBERT VAULT CO.			174
	26-02257	6" MH GRADE RINGS	150.00		

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Check # PO #	Check Date	Vendor Description	Amount Paid	Reconciled/Void	Ref Num Contract
GEN FUND PCB 52765 26-01992	04/14/26	General Fund PCB 2254 CAPE ELECTRIC SUPPLY	Continued 6,198.36		174
52766	04/14/26	2258 TRUIST BANK 26-02216 ARBOX MONTHLY ITEMS-MARCH 26	54.24		174
52767	04/14/26	2269 PRICE CHOPPER 26-02357 OFFICE LUNCH & SUPPLIES	39.80		174
52768	04/14/26	2308 DICKEY BUB FARM & HOME 26-02344 GLYPHOSATE 26-02345 PROPANE	139.98 <u>18.95</u> 158.93		174
52769	04/14/26	2315 MASTERCARD		04/14/26 VOID	0
52770	04/14/26	2315 MASTERCARD		04/14/26 VOID	0
52771	04/14/26	2315 MASTERCARD		04/14/26 VOID	0
52772	04/14/26	2315 MASTERCARD 26-02249 3/31/2026 STATEMENT 26-02250 3/31/2026 STATEMENT	3,809.86 <u>2,778.19</u> 6,588.05		174
52773	04/14/26	2354 MENARDS - ROLLA 26-02195 HACKSAW & BLADE 26-02214 20' LADDER & METAL CUTTING 26-02258 DISTILLED WATER 26-02264 LAG SCREWS 26-02353 CONTROL SPRAY 250 26-02360 3' X 15' TITANIUM HC FILM	28.98 364.80 8.22 22.14 59.99 <u>44.99</u> 529.12		174
52774	04/14/26	2392 CASTLE, ROBERT 26-02245 SAFETY FOOTWEAR ALLOWANCE	200.00		174
52775	04/14/26	2437 OVERHEAD DOOR COMPANY 26-02248 MAINTENANCE ON OFFICE FRONT DR	560.50		174
52776	04/14/26	2473 ED MORSE CHEVROLET 26-02196 OIL CHANGE TRUCK #16	80.53		174
52777	04/14/26	2483 BROWN, DALE 26-02219 APPA CONFERENCE LODGING	684.93		174
52778	04/14/26	2487 HFL NETWORKS LLC 26-02244 500 MBPS DIA INTERNET	300.00		174
52779	04/14/26	2491 SECURITY BENEFIT LIFE INSURANC 26-02371 PP 3.26.26-4.9.26	9,605.11		174

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Check # PO #	Check Date	Vendor Description	Amount Paid	Reconciled/Void	Ref Num Contract
GEN FUND PCB		General Fund PCB	Continued		
52780	04/14/26	2505 CALIFORNIA STATE 26-02372 PP 3.26.26-4.9.26	309.37		174
52781	04/14/26	2553 SC ELECTRIC INC 26-02190 Fuse Holder Kit	3,000.00		174
52782	04/14/26	2554 NAPA AUTO PARTS - KC067 26-02215 ZX ASIAN GRN 50 50 26-02346 ORINGS/HEX KEY SET/MAT ASSMNT 26-02358 STICTION EDT	47.98 36.97 21.99 <u>106.94</u>		174
52783	04/14/26	2559 INTERCOUNTY ELECTRIC 26-02347 CHANGING A POLE FOR JOINT USE	4,431.74		174
52784	04/14/26	FABIC005 FABICK POWER SYSTEMS, INC. 25-00518 Generator Nagogami Pressure Zn	4,650.00		174
52785	04/14/26	TANIT005 TANIT CAPITAL, LLC 26-02337 PRV INSTALL	300.00		174
52786	04/14/26	THOMP005 THOMPSON, DYLAN 26-02377 SAFETY FOOTWEAR ALLOWANCE	187.87		174
52787	04/14/26	1015 VESTIS 26-02167 SERVICE, SUPPLIES, RENTAL 3/19 26-02247 MATS/TOWELS/MOPS/FIRST AID 26-02352 MATS/TOWELS/MOPS	82.02 82.02 79.13 <u>243.17</u>		175 Direct Deposit
52788	04/14/26	1047 BUTLER SUPPLY 26-02238 CULVERT	2,370.51		175 Direct Deposit
52789	04/14/26	1111 FLETCHER-REINHARDT CO 26-01821 26-02224 Cable Guards and Conduit Elbow 26-02232 SUSPENSION GRIP 26-02255 DEADEND CLAMP 26-02338 26-02351 FUSE	2,856.00 2,558.60 345.60 1,080.00 1,405.00 587.50 <u>8,832.70</u>		175 Direct Deposit
52790	04/14/26	1118 AIRGAS USA LLC 26-02334 INSULATOR MIG	8.92		175 Direct Deposit
52791	04/14/26	1204 O'REILLY AUTOMOTIVE STORES INC 26-02199 BATTERY 26-02209 BLUEDEF 26-02246 HUB CAPS RETURNED	151.39 18.14 43.20 <u>126.33</u>		175 Direct Deposit

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Check Register By Check Date

Check # PO #	Check Date	Vendor Description	Amount Paid	Reconciled/Void	Ref Num Contract
GEN FUND PCB	General Fund PCB	Continued			175 Direct Deposit
52792	04/14/26	1230 PLUMB SUPPLY COMPANY-ROLLA			
		26-02230 LED SEARCH LIGHT/TRANSFER PUMP	328.00		
		26-02330 MILWAUKEE BATTERY	<u>79.00</u>		
			407.00		
52793	04/14/26	1257 SCHULTE SUPPLY INC			175 Direct Deposit
		26-02225 RED/BLUE/WHITE MARKING PAINT	1,548.75		
52794	04/14/26	1348 MO JOINT MUN ELEC UTIL CM			175 Direct Deposit
		26-01618 POWER PURCHASED-JANUARY 2026	629,776.09		
		26-02339 POWER PURCHASED MARCH 2026	<u>1,243,864.23</u>		
			1,873,640.32		
52795	04/14/26	1426 JOHNSTONE SUPPLY			175 Direct Deposit
		26-02228 PLEATED FILTER	11.12		
52796	04/14/26	1488 ALTEC INDUSTRIES			175 Direct Deposit
		26-02197 PM & DIELECTRIC TEST	1,387.10		
		26-02198 DIELECTRIC TEST LINERS	<u>931.00</u>		
			2,318.10		
52797	04/14/26	1505 NEWARK ELEMENT 14			175 Direct Deposit
		26-02227 RELAY & PTC HEATER	179.58		
52798	04/14/26	1780 OZARC GAS			175 Direct Deposit
		26-02333 PROFAX NOZZLE & INS	22.64		
52799	04/14/26	1852 MO ONE CALL SYSTEM INC			175 Direct Deposit
		26-02210 245 LOCATES	330.75		
52800	04/14/26	1904 FASTENAL COMPANY			175 Direct Deposit
		26-02356 O-RING ASSORTMENT	47.99		
52801	04/14/26	1949 WINSUPPLY ROLLA MO CO.			175 Direct Deposit
		26-02221 PLEATED FILTERS	11.04		
		26-02222 PLEATED FILTERS	6.27		
		26-02355 SANDCLOTH & FINE PT MARKER	<u>10.78</u>		
			28.09		
52802	04/14/26	2509 T-MOBILE			175 Direct Deposit
		26-02239 TRACKING SERVICES 2/21-3/20/26	895.90		
52803	04/14/26	2513 BUCKIN' HOT CATERING LLC			175 Direct Deposit
		26-02348 RODNEY'S RETIREMENT RECEPTION	1,770.00		
52804	04/14/26	2539 EXXON MOBIL BUSINESS PRO			175 Direct Deposit
		26-02256 FUEL CARD PURCHASES	10,053.70		
52805	04/14/26	2540 KASEYA US LLC			175 Direct Deposit
		26-02349 KASEYA 365 USER UPGRADE/ADD-ON	599.20		

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Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
PO #		Description			Contract
GEN FUND PCB		General Fund PCB	Continued		
52805		KASEYA US LLC	Continued		
26-02350		CREDIT ISSUED	<u>420.90-</u> 178.30		
52806	04/14/26	2542 WHOLESALE ELECTRIC SUPPLY			175 Direct Deposit
26-02201		PVC 3" END BELL	39.36		
26-02217		PVC CONDUIT/ELBOW/COUPLING	257.43		
26-02231		WIRE	69.36		
26-02331		END BELL	90.93		
26-02332		ELBOW	<u>15.24</u> 472.32		
52807	04/14/26	2552 TYNDALE ENTERPRISE, INC.			175 Direct Deposit
26-02234		EMP CLOTHING-NATHAN RANDOLPH	57.25		
26-02252		EMP CLOTHING-DYLAN THOMPSON	1,021.10		
26-02253		EMP CLOTHING - DALE BROWN	156.15		
26-02254		EMP CLOTHING - NATHAN RANDOLPH	57.25		
26-02261		EMP CLOTHING - DALE BROWN	106.30		
26-02354		EMP CLOTHING - JOHN KING	<u>762.00</u> 2,160.05		
52808	04/14/26	2565 CONSOCIATE, INC.			175 Direct Deposit
26-02226		INSURANCE PREMIUMS-APRIL 2026	63,680.07		
26-02375		MARCH AUTOMATICS	<u>15,998.00</u> 79,678.07		
52809	04/14/26	ARKAN005 ARKANSAS ELECTRIC COOP			175 Direct Deposit
26-00775		Electric Materials RFB#26-102	8,574.84		
52810	04/14/26	CONSO005 CONSOCIATE FSA			175 Direct Deposit
26-02373		PP 3.26.26-4.9.26	287.50		
52811	04/14/26	EFIEN005 EFI-Solutions			175 Direct Deposit
25-03576		White Colums Pump Station	20,155.30		
52812	04/14/26	HORVA005 HORVATH, MATTHEW			176
26-02359		REFUND OF SAF OVERCHARGE	2,196.00		
Checking Account Totals					
		Paid	Void	Amount Paid	Amount Void
	Checks:	49	8	1,206,541.44	0.00
	Direct Deposit:	25	0	2,014,341.95	0.00
	Total:	<u>74</u>	<u>8</u>	<u>3,220,883.39</u>	<u>0.00</u>
Report Totals					
	Checks:	49	8	1,206,541.44	0.00
	Direct Deposit:	25	0	2,014,341.95	0.00
	Total:	<u>74</u>	<u>8</u>	<u>3,220,883.39</u>	<u>0.00</u>

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Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	6-001	172,103.05	1,149.16-	3,049,929.50	3,220,883.39
Total of All Funds:		<u>172,103.05</u>	<u>1,149.16-</u>	<u>3,049,929.50</u>	<u>3,220,883.39</u>

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Check Register By Check Date

Totals by Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	001	172,103.05	1,149.16-	3,049,929.50	3,220,883.39
Total of All Funds:		<u>172,103.05</u>	<u>1,149.16-</u>	<u>3,049,929.50</u>	<u>3,220,883.39</u>

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Rolla Municipal Utilities  
Breakdown of Expenditure Account Current/Prior Received/Prior Open

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND	6-001	151,947.75	0.00	20,155.30	0.00	172,103.05
Total of All Funds:		<u>151,947.75</u>	<u>0.00</u>	<u>20,155.30</u>	<u>0.00</u>	<u>172,103.05</u>

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Check Register By Check Date

Range of Checking Accts: GEN FUND PCB to GEN FUND PCB Range of Check Dates: 04/29/26 to 04/29/26  
Report Type: All Checks Report Format: Condensed Check Type: Computer: Y Manual: Y Dir Deposit: Y

Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
PO #	Description				Contract
52813	04/29/26	1035 BILL'S CUSTOM WELDING	1,416.56		178
26-02552		GRATES & FLAT STRAP			
52814	04/29/26	1039 BLOSSOM BASKET	100.00		178
26-02467		MEMORIAL FLOWERS-R BUNTON GRMA			
52815	04/29/26	1062 CITY OF ROLLA		04/29/26 VOID	0
52816	04/29/26	1062 CITY OF ROLLA			178
26-02436		20 YD DUMPSTER - HWY O	750.30		
26-02463		811 HWY O	474.00		
26-02464		102 W 9TH ST	165.00		
26-02557		RIGHT OF WAY MANAGER-JAN 2025	5,563.71		
26-02558		RIGHT OF WAY MANAGER-FEB 2025	4,550.03		
26-02559		RIGHT OF WAY MANAGER-MAR 2025	3,539.64		
26-02561		RIGHT OF WAY MANAGER-APR 2025	5,383.58		
26-02562		RIGHT OF WAY MANAGER-MAY 2025	4,786.21		
26-02563		RIGHT OF WAY MANAGER-JUNE 2025	3,929.58		
26-02564		RIGHT OF WAY MANAGER-JULY 2025	5,753.26		
26-02565		RIGHT OF WAY MANAGER-AUG 2025	5,273.57		
26-02573		RIGHT OF WAY MANAGER-SEPT 2025	4,069.28		
			<u>44,238.16</u>		
52817	04/29/26	1084 ROLLA MUNICIPAL UTILITIES	5,989.50		178
26-02560		PP 4.10.26-4.24.26			
52818	04/29/26	1186 MWA MIDWEST SECTION	800.00		178
26-02601		MIDWEST SECTION MEETING FEES			
52819	04/29/26	1207 OTIS ELEVATOR COMPANY	5,620.92		178
26-02540		MAINTENANCE 5/1/26-4/30/27			
52820	04/29/26	1231 ROLLA MUNICIPAL UTILITIES	17,019.36		178
26-02566		PP 4.10.26-4.24.26			
52821	04/29/26	1232 ROLLA MUNICIPAL UTILITIES	128,297.97		178
26-02567		PP 4.10.26-4.24.26			
52822	04/29/26	1234 ROLLA MUNICIPAL UTILITIES	25,768.24		178
26-02568		PP 4.10.26-4.24.26			
52823	04/29/26	1236 ROLLA MUNICIPAL UTILITIES	3,798.51		178
26-02522		REIMBURSE 2ND WF			
52824	04/29/26	1294 FAMILY CENTER, THE		04/29/26 VOID	0
52825	04/29/26	1294 FAMILY CENTER, THE			178
26-02450		HOSE HANGER	44.97		
26-02475		GRASS SEED/STRAW	171.99		

*W. P. S.*

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Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
PO #		Description			Contract
GEN FUND PCB		General Fund PCB	Continued		
52825		FAMILY CENTER, THE	Continued		
		26-02476 TARP	17.99		
		26-02542 K-31 FESCUE SEED	69.99		
		26-02543 STRAW BALE	8.50		
		26-02544 HARDWARE	0.63		
		26-02555 STRAW BALE	34.00		
		26-02556 ELBOW/DRILL BIT/CONC SCREW	30.77		
		26-02596 HARDWARE	9.51		
		26-02597 NAILS/ROLL PINS/HARDWARE	28.77		
		26-02598 ROLL PINS	2.49		
		26-02599 HARDWARE	2.16		
		26-02600 2 CYCLE OIL/BAR & CHAIN OIL	<u>52.01</u>		
			473.78		
52826	04/29/26	1511 FAMILY SUPPORT PAYMT CTR			178
		26-02569 PP 4.10.26-4.24.26	365.63		
52827	04/29/26	1574 ROLLA READY MIX LLC			178
		26-02462 CEMENT	357.76		
52828	04/29/26	1628 OZARK MOUNTAIN EMBROIDERY			178
		26-02554 RMU SHIRTS	96.00		
52829	04/29/26	1635 LOWE'S			178
		26-02553 12" DESK FAN	25.64		
52830	04/29/26	1701 AT&T MOBILITY			178
		26-02439 CELL PHONE SERVICE	1,468.82		
52831	04/29/26	1800 ROLLA MUNICIPAL UTILITIES			178
		26-02613 SALES TAX DEPOSIT - MAY 2026	20,128.47		
52832	04/29/26	1861 RMU - HELPING HAND/SALVATION A			178
		26-02466 MARCH HELPING HANDS	1,048.92		
52833	04/29/26	2035 BRIGHTSPEED			178
		26-02610 PHONE SERVICE	799.10		
52834	04/29/26	2056 WATKINS PORTABLE TOILETS			178
		26-02437 PORTABLE TOILETS - APRIL	350.00		
52835	04/29/26	2143 E & J CUSTOMS			178
		26-02470 NAMEPLATE	10.00		
52836	04/29/26	2158 K & K SUPPLY			178
		26-02592 Repair Chipper	6,172.19		
52837	04/29/26	2269 PRICE CHOPPER			178
		26-02524 OFFICE LUNCH SUPPLIES	97.25		
52838	04/29/26	2273 CINTAS FIRST AID & SAFETY			178
		26-02407 MEDICAL SUPPLIES - PLANT	220.30		

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Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
PO #		Description			Contract
GEN FUND PCB		General Fund PCB	Continued		
52838		CINTAS FIRST AID & SAFETY	Continued		
26-02409		MEDICAL SUPPLIES - OFFICE	<u>78.41</u>		
			298.71		
52839	04/29/26	2319 CORE & MAIN LP			178
26-02595			2,767.80		
26-02609		2X2 MJ RETURNED	<u>610.08</u>		
			2,157.72		
52840	04/29/26	2354 MENARDS - ROLLA			178
26-02458		PAINT SUPPLIES	41.97		
26-02546		BUSHINGS/NIPPLES/COUPLINGS	<u>51.63</u>		
			93.60		
52841	04/29/26	2390 SKYLES, BRANDON			178
26-02447		SAFETY FOOTWEAR ALLOWANCE	120.50		
52842	04/29/26	2414 KIENSTRA 44, LLC			178
26-02441		CEMENT	460.00		
52843	04/29/26	2446 TNT UNDERGROUND CONST INC			178
26-02525		BORE WITH PIPE	1,575.00		
52844	04/29/26	2457 HARTLEY CLIMATE CONTROL			178
26-02448		ICE MACHINE SERVICE CALL	560.00		
52845	04/29/26	2465 INFOSEND			178
26-02469		BILLING SERVICES - MARCH 2026	7,107.68		
52846	04/29/26	2471 CROWN POWER & EQUIPMENT			178
26-02532		SERVICE ON KUBOTA SKIDSTEER	2,285.71		
52847	04/29/26	2473 ED MORSE CHEVROLET			178
26-02459		OIL CHANGE/BRAKES & ROTORS	854.00		
26-02489		T-STAT & REAR BRAKE PADS-#23	<u>977.10</u>		
			1,831.10		
52848	04/29/26	2491 SECURITY BENEFIT LIFE INSURANC			178
26-02570		PP 4.10.26-4.24.26	9,749.88		
52849	04/29/26	2505 CALIFORNIA STATE			178
26-02571		PP 4.10.26-4.24.26	309.37		
52850	04/29/26	2538 MODERN LITHO			178
26-02442		FLOYD WOLF BUSINESS CARDS	88.00		
52851	04/29/26	2554 NAPA AUTO PARTS - KC067			178
26-02451		BRAKE PAD & GREASE FITTING	68.27		
26-02452		2.5 DEF	51.96		
26-02471		HYDRAULIC FILTER & HOOK SPANN	160.94		

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Check # PO #	Check Date	Vendor Description	Amount Paid	Reconciled/Void	Ref Num Contract
GEN FUND PCB		General Fund PCB	Continued		
52851		NAPA AUTO PARTS - KC067	Continued		
		26-02602 AIR & FUEL FILTER	<u>133.07</u>		
			414.24		
52852	04/29/26	BRIGH005 BRIGHTSPEED CLAIMS			178
		26-02433 DAMAGE @ 600 NEWCASTLE ROLLA	1,495.82		
52853	04/29/26	BUILD005 BUILDTEC CONSTRUCTION, LLC			178
		25-05089 white Columns Booster Station	26,177.23		
		26-00867 Retaining Wall Service Dept	<u>71,218.65</u>		
			97,395.88		
52854	04/29/26	BUNTO005 BUNTON, RAMONA			178
		26-02431 FOOD TRAYS REIMBURSEMENT	125.00		
52855	04/29/26	STUTE005 STUTESMUN, KEETAN			178
		26-02443 REIMBURSE FOR MODOT PHYSICAL	103.50		
52856	04/29/26	TRIGE005 Trigent Solutions Inc.			178
		26-00931 Service Center Expansion	132,844.20		
52857	04/29/26	VSPIN005 VISION SERVICE PLAN			178
		26-02440 VISION COVERAGE - MAY 2026	651.19		
52858	04/29/26	1015 VESTIS			179 Direct Deposit
		26-02461 MATS/MOPS/TOWELS	79.13		
52859	04/29/26	1047 BUTLER SUPPLY			179 Direct Deposit
		26-02477 STRAPS	427.50		
		26-02478 CONNECTOR & ADAPTER	<u>60.94</u>		
			488.44		
52860	04/29/26	1109 FILTER-TEK INC			179 Direct Deposit
		26-02468 FUEL FILTERS	50.69		
		26-02472 FILTERS	168.74		
		26-02607 FILTERS	<u>14.36</u>		
			233.79		
52861	04/29/26	1111 FLETCHER-REINHARDT CO			179 Direct Deposit
		26-02539 BRACKET KIT 11"	363.60		
		26-02594	<u>4,080.00</u>		
			4,443.60		
52862	04/29/26	1128 HARRY COOPER SUPPLY CO			179 Direct Deposit
		26-02223 Streetlights	6,980.00		
52863	04/29/26	1183 MFA OIL COMPANY			179 Direct Deposit
		26-02432 DIESEL & UNLEADED	2,123.92		
52864	04/29/26	1204 O'REILLY AUTOMOTIVE STORES INC			179 Direct Deposit
		26-02473 GEAR LUBE	119.99		
		26-02533 OIL DRAIN PLUG	14.17		

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Check # PO #	Check Date	Vendor Description	Amount Paid	Reconciled/Void	Ref Num Contract
GEN FUND PCB General Fund PCB			Continued		
52864		O'REILLY AUTOMOTIVE STORES INC Continued			
26-02548		FILTERS/FUEL/WTR SEP/COUPLER	134.98		
26-02549		ABSORBENT	129.90		
26-02605		SYNTHETIC OIL	51.96		
26-02606		SEAL LOCK & GASKET	22.98		
			<u>473.98</u>		
52865	04/29/26	1226 PLAZA TIRE SERVICE INC			179 Direct Deposit
26-02550		TIRE REPAIR	26.84		
52866	04/29/26	1446 AMERICAN WATER WORKS ASSN			179 Direct Deposit
26-02534		MOVE INV S0282954	0.00		
52867	04/29/26	1836 MISSOURI SOUTHERN SEED			179 Direct Deposit
26-02528		KY-31 PREMIUM	65.00		
52868	04/29/26	1904 FASTENAL COMPANY			179 Direct Deposit
26-02453		M4-0.7X10MM DIN 7985	2.32		
52869	04/29/26	1949 WINSUPPLY ROLLA MO CO.			179 Direct Deposit
26-02603		ICE MACHINE CLEANER	19.50		
52870	04/29/26	1970 ROLLA MUNICIPAL UTILITIES		04/29/26 VOID	0
52871	04/29/26	1970 ROLLA MUNICIPAL UTILITIES		04/29/26 VOID	0
52872	04/29/26	1970 ROLLA MUNICIPAL UTILITIES		04/29/26 VOID	0
52873	04/29/26	1970 ROLLA MUNICIPAL UTILITIES		04/29/26 VOID	0
52874	04/29/26	1970 ROLLA MUNICIPAL UTILITIES		04/29/26 VOID	0
52875	04/29/26	1970 ROLLA MUNICIPAL UTILITIES			179 Direct Deposit
26-02410		3/6/26-4/8/26	73.74		
26-02411		3/6/26-4/8/26	1,122.66		
26-02412		3/4/26-4/2/26	56.45		
26-02413		3/4/26-4/2/26	2,125.62		
26-02414		3/6/26-4/8/26	639.27		
26-02415		3/6/26-4/8/26	83.30		
26-02416		3/6/26-4/8/26	572.29		
26-02417		3/4/26-4/2/26	37.53		
26-02418		3/4/26-4/2/26	1,856.82		
26-02419		3/5/26-4/3/26	102.02		
26-02420		3/5/26-4/3/26	3,688.02		
26-02421		3/5/26-4/3/26	2,450.87		
26-02422		3/5/26-4/3/26	3,326.82		
26-02423		3/5/26-4/3/26	90.27		
26-02424		3/4/26-4/2/26	30.36		
26-02425		3/4/26-4/2/26	25.31		
26-02426		3/5/26-4/3/26	579.18		
26-02427		3/5/26-4/3/26	333.90		
26-02428		3/5/26-4/3/26	311.22		

Check #	Check Date	Vendor	Amount Paid	Reconciled/void	Ref Num
PO #	Description			Contract	
GEN FUND PCB	General Fund PCB	Continued			
52875	ROLLA MUNICIPAL UTILITIES	Continued			
26-02429	3/5/26-4/3/26		352.38		
26-02430	3/6/26-4/8/26		227.43		
26-02480	3/11/26-4/9/26		1,174.70		
26-02481	3/11/26-4/9/26		373.55		
26-02482	3/11/26-4/9/26		399.64		
26-02483	3/11/26-4/9/26		615.72		
26-02484	3/11/26-4/9/26		293.16		
26-02485	3/11/26-4/9/26		260.40		
26-02487	4/4/26-4/9/26		24.94		
26-02541	3/11/26-4/9/26		868.10		
26-02574	3/18/26-4/16/26		1,552.64		
26-02575	3/13/26-4/15/26		106.70		
26-02576	3/13/26-4/15/26		2,295.80		
26-02577	3/18/26-4/16/26		2,527.77		
26-02578	3/12/26-4/10/26		29.59		
26-02579	3/18/26-4/16/26		50.14		
26-02580	3/4/26-4/2/26		492.03		
26-02581	3/13/26-4/15/26		661.50		
26-02582	3/12/26-4/10/26		55.68		
26-02583	3/13/26-4/15/26		1,099.35		
26-02584	3/13/26-4/15/26		342.09		
26-02585	3/18/26-4/16/26		296.73		
26-02586	3/18/26-4/16/26		710.85		
26-02587	3/18/26-4/16/26		375.90		
26-02588	3/18/26-4/16/26		112.98		
26-02589	3/4/26-4/2/26		105.84		
26-02590	3/18/26-4/16/26		7,423.76		
26-02591	3/12/26-4/10/26		<u>30.93</u>		
			40,365.95		
52876	04/29/26	1981 R-J PEST CONTROL			179 Direct Deposit
26-02526	TREATED FOR PEST		85.00		
52877	04/29/26	2075 INTEGRATED FACILITY SERVICES			179 Direct Deposit
26-02551	AC SERVICE CALL		460.62		
52878	04/29/26	2153 MIDWEST METER INC			179 Direct Deposit
26-02523	METERS		3,576.00		
52879	04/29/26	2163 MID AMERICA TEST & SUPPLY LLC			179 Direct Deposit
26-02527	HOT STICK WIPES		137.48		
52880	04/29/26	2194 GAHR TRUCK & EQUIPMENT INC			179 Direct Deposit
26-02529	CLEVIS KIT - TRUCK #22		20.97		
26-02530	BRAKE CHAMBER EXCHANGE		8.54		
26-02531	BRAKE CHAMBER - TRUCK #22		61.97		
26-02608	THERMOSTAT		<u>65.69</u>		
			157.17		
52881	04/29/26	2335 VERMEER SALES AND SERVICE M.I.			179 Direct Deposit
26-02474	HARNESS/SWITCH/DECAL/CLAMP		454.95		

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Check #	Check Date	Vendor	Amount Paid	Reconciled/Void	Ref Num
PO #		Description			Contract
GEN FUND PCB		General Fund PCB	Continued		
52882	04/29/26	2458 SAM, LLC 26-02406 Update Script for Edmunds	1,950.00		179 Direct Deposit
52883	04/29/26	2507 ARCHIMAGES 25-05052 Add'l Services - Professional 26-02547 MILEAGE - REIMBURSABLES	17,950.00 <u>157.30</u> 18,107.30		179 Direct Deposit
52884	04/29/26	2509 T-MOBILE 26-02535 TRACKING SERVICES 3/21-4/20/26	895.90		179 Direct Deposit
52885	04/29/26	2531 EDMUNDS GOVTECH, INC. 26-02438 PAYMENT PROCESSING FEES	16,651.84		179 Direct Deposit
52886	04/29/26	2534 COCHRAN 24-01636 Professional Design Services	11,012.60		179 Direct Deposit
52887	04/29/26	2542 WHOLESALE ELECTRIC SUPPLY 26-02449 FEMALE ADAPTERS/MG NT DRIVERS 26-02454 FLIP SOCKET SETS 26-02460 CONDUIT/ELBOS/COUPLING/ADAPTER 26-02479 CONDUIT/ELBOW/COUPLING 26-02486 CARLON CARFLEX LIQUIDTIGHT 26-02604 ELBOW	45.10 38.18 89.09 220.94 187.03 <u>12.78</u> 593.12		179 Direct Deposit
52888	04/29/26	2552 TYNDALE ENTERPRISE, INC.		04/29/26 VOID	0
52889	04/29/26	2552 TYNDALE ENTERPRISE, INC. 26-02408 EMP CLOTHING-FLOYD WOLF 26-02434 EMP CLOTHING - DALE BROWN 26-02435 EMP CLOTHING - JASON GRUNLOH 26-02444 EMP CLOTHING - JOHN KING 26-02445 EMP CLOTHING - HANK STIRITZ 26-02446 EMP CLOTHING - FLOYD WOLF 26-02455 EMP CLOTHING - SPERLAN HOBBS 26-02456 EMP CLOTHING - SPERLAN HOBBS 26-02457 EMP CLOTHING - DYLAN THOMPSON 26-02465 EMP CLOTHING - DALE BROWN 26-02536 EMP CLOTHING - HANK STIRITZ 26-02537 EMP CLOTHING - MEGAN SAYLORS 26-02538 EMP CLOTHING - V MESSENGER	204.20 51.25 46.50 338.00 43.55 142.80 57.25 118.80 73.10 34.15 66.40 257.50 <u>333.00</u> 1,766.50		179 Direct Deposit
52890	04/29/26	2565 CONSOCIATE, INC. 26-02545 2025 DRUG COST REPORTING	1,750.00		179 Direct Deposit
52891	04/29/26	CONSO005 CONSOCIATE FSA 26-02572 PP 4.10.26-4.24.26	287.50		179 Direct Deposit
52892	04/29/26	ELECT005 ELECTRICAL RELIABILITY SERVICE 26-01850 Testing Gen #2	5,830.00		179 Direct Deposit

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Check # PO #	Check Date	Vendor Description	Amount Paid	Reconciled/Void	Ref Num Contract
GEN FUND PCB		General Fund PCB	Continued		179 Direct Deposit
52893	04/29/26	KC3EX001 KC3 EXCAVATING LLC			
		26-02614 ROCK HAULING	957.84		
		26-02615 ROCK HAULING	<u>686.14</u>		
			1,643.98		
52894	04/29/26	KPMCP005 KPM CPAS, LLC			179 Direct Deposit
		26-01606 FY2024 Audit	13,500.00		
52895	04/29/26	MERRE005 MERRELL, FRANKLIN O			179 Direct Deposit
		26-02612 18TH ST RENT - MAY 2026	1,500.00		
52896	04/29/26	MUTUA005 MUTUAL OF OMAHA INSURANCE CO.			179 Direct Deposit
		26-02376 MARCH AUTOMATICS	2,650.14		
		26-02611 LIFE INSURANCE - MAY 2026	<u>4,126.92</u>		
			6,777.06		

Checking Account Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	43	8	524,109.88	0.00
Direct Deposit:	<u>33</u>	<u>0</u>	<u>142,439.49</u>	<u>0.00</u>
Total:	<u>76</u>	<u>8</u>	<u>666,549.37</u>	<u>0.00</u>

Report Totals	<u>Paid</u>	<u>Void</u>	<u>Amount Paid</u>	<u>Amount Void</u>
Checks:	43	8	524,109.88	0.00
Direct Deposit:	<u>33</u>	<u>0</u>	<u>142,439.49</u>	<u>0.00</u>
Total:	<u>76</u>	<u>8</u>	<u>666,549.37</u>	<u>0.00</u>

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Totals by Year-Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	6-001	436,657.89	32.03-	229,923.51	666,549.37
Total of All Funds:		<u>436,657.89</u>	<u>32.03-</u>	<u>229,923.51</u>	<u>666,549.37</u>

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Totals by Fund Fund Description	Fund	Expend Total	Revenue Total	G/L Total	Total
GENERAL FUND	001	436,657.89	32.03-	229,923.51	666,549.37
Total of All Funds:		<u>436,657.89</u>	<u>32.03-</u>	<u>229,923.51</u>	<u>666,549.37</u>

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Rolla Municipal Utilities  
Breakdown of Expenditure Account Current/Prior Received/Prior Open

Fund Description	Fund	Current	Prior Rcvd	Prior Open	Paid Prior	Fund Total
GENERAL FUND	6-001	381,518.06	0.00	55,139.83	0.00	436,657.89
Total of All Funds:		<u>381,518.06</u>	<u>0.00</u>	<u>55,139.83</u>	<u>0.00</u>	<u>436,657.89</u>

# RMU REVENUE SUMMARY ELECTRIC DEPARTMENT

04-01-26 to 04-30-26

				NET REVENUE	KWH	KW
01 Residential Single Phase	Electric Service Availability Solar Comm Energy Service Fees CC Processing Fees	E01/CRD V01/SAF SOL SFE	\$630,420.82 \$211,395.77 \$338.00 \$4,720.00 \$0.00	\$846,874.59	6,938,282.00	
11 Residential Three Phase	Electric Service Availability	E11 V11	\$11,419.78 \$1,150.00	\$12,569.78	125,493.00	
04 Commercial	Electric Service Availability	E04 V04	\$104,052.23 \$24,124.60	\$128,176.83	1,144,345.00	
14 Commercial Three Phase	Electric Service Availability	E14 V14	\$291,610.51 \$24,576.34	\$316,186.85	3,204,510.00	
6 Power Service	Electric Electric (discounted 3%) Deferred Charges  Demand  Service Availability	E06 MED DS1  D06  V06	\$435,937.87 -\$113.74 \$3,393.56  \$160,928.10  \$600,145.79 \$21,750.00	\$439,217.69 \$160,928.10 \$621,895.79	6,150,090.00 6,150,090.00 17,880.90	17,880.90 17,880.90
5/9 Industrial	Electric (discounted 5%) Electric (no discount) Utility Incentives  Demand (discounted 5%) Demand (no discount)  Service Availability	E05/SD5 E09  D05 D09  V05/09	\$154,732.09 \$226,113.00 \$0.00  \$66,707.10 \$55,608.25  \$503,160.44 \$7,000.00	\$380,845.09 \$122,315.35 \$510,160.44	2,360,520.00 3,277,000.00 5,637,520.00 7,021.80 5,853.50	12,875.30 12,875.30
10 Area Lighting	Electric Non-Metered Flat Charges Service Availability	E10 MTH/R10/R40/SOD V10	\$550.53 \$5,353.51 \$750.00	\$6,654.04	7,058.00	
10 Street Lighting	Electric Non-Metered Flat Charges Service Availability	E12 L10/L11/L25/L40 V12	\$5,406.20 \$7,195.65 \$2,400.00	\$15,001.85	27,031.00	
ELECTRIC	Rate Stabilization Fund			-\$60,000.00		
				Electric Total <u>\$2,397,520.17</u>	<u>23,234,329.00</u>	<u>30,756.20</u>
<b>ELECTRIC DEPARTMENT TOTALS:</b>						

# RMU REVENUE SUMMARY WATER DEPARTMENT

04-01-26 to 04-30-26

			NET REVENUE	GALLONS		
01 Residential Single Phase	Water	W01/WA1/WA2	\$113,343.75	24,381		
	Service Availability <1"	WA3	\$70,049.90			
	Service Availability 1"	WA4	\$825.00			
	Service Availability 1.5"	WA5	\$25.00			
	Service Availability 2"	WA6	\$1,085.00			
	Service Availability 3"	WA7	\$225.00			
	Service Availability 4"	WA7	\$125.00			
	Service Fees	SFW	\$1,830.00			
	CC Processing Fees		\$0.00			
				\$187,508.65		24,381
11 Residential Three Phase	Water	WGU	\$1,762.35	379		
	Service Availability <1"	WG1	\$121.00			
	Service Availability 1"	WG3	\$15.00			
	Service Availability 1.5"	RV	\$0.00			
	Service Availability 2"	WG5	\$280.00			
	Service Availability 3"	RX	\$0.00			
	Service Availability 4"	RY	\$0.00			
			\$2,178.35		379	
04 Commercial Single Phase	Water	WBU/WBV/WH1/WHU	\$30,137.90	6,478		
	Service Availability <1"	WB1	\$4,367.82			
	Service Availability 1"	WB3	\$645.00			
	Service Availability 1.5"	WB4	\$25.00			
	Service Availability 2"	WB5	\$1,120.00			
	Service Availability 3"	WB6	\$1,233.09			
	Service Availability 4"	CR	\$0.00			
	Fire Protection <=4"	FW1	\$4,760.00			
	Fire Protection 6"	FW2	\$1,860.00			
	Fire Protection 8"	FW3	\$1,700.00			
	Fire Protection 10"	FW4	\$200.00			
				\$46,048.81		6,478
					4,827	
14 Commercial Three Phase	Water	WIU/WIV/WJU	\$22,408.83	4,827		
	Service Availability <1"	WI1/WI2/WJ1	\$1,801.43			
	Service Availability 1"	WI3/WJ3	\$930.00			
	Service Availability 1.5"	WI4	\$100.00			
	Service Availability 2"	WI5	\$2,294.19			
	Service Availability 3"	WI6	\$750.00			
	Service Availability 4"	CZ	\$0.00			
				\$28,284.45		4,827
06 Power Service	Water	WCU/WCV	\$48,027.84	10,318		
	Service Availability <1"	WC1	\$55.00			
	Service Availability 1"	WC3	\$165.00			
	Service Availability 1.5"	PO	\$0.00			
	Service Availability 2"	WC5	\$1,365.00			
	Service Availability 3"	WC6	\$1,575.00			
	Service Availability 4"	WC7	\$500.00			
	Service availability 6"	PS	\$0.00			
				\$51,687.84		10,318
09 Industrial	Water	WEU	\$16,939.95	3,643		
	Service Availability <1"	WM	\$0.00			
	Service Availability 1"	WN	\$0.00			
	Service Availability 1.5"	WO	\$0.00			
	Service Availability 2"	WE5	\$35.00			
	Service Availability 3"	WT	\$0.00			
	Service Availability 4"	WU	\$0.00			
	Service Availability 6"	WE8	\$270.00			
Utility Incentives		\$0.00				
			\$17,244.95		3,643	
08 Missouri S&T	Water	WDU/WUS/WU2	\$8,954.40	1,968		
	Service Availability 6"	WD8	\$1,350.00			
			\$10,304.40		1,968	
19 Water District	Water	WAV	\$8,420.22	1,616		
			\$8,420.22		1,616	
<b>WATER DEPARTMENT TOTALS:</b>			\$351,677.67		53,610	
<b>NET REVENUE FROM ELECTRIC &amp; WATER DEPARTMENTS:</b>			\$2,749,197.84			

# ROLLA MUNICIPAL UTILITIES

CASH RECEIPT PAYMENT TYPES:

APRIL 2026

	ACH	BANK PMTS	EFT	CASH	CHECK	ELECTRONIC CR/DB CARDS LOCKBOX	VT	IP	TOTALS
1	0.00	0.00	0.00	2,364.15	20,746.53	3,534.40	6,042.91	33,471.99	66,159.98
2	0.00	12,099.83	28,720.66	2,014.17	23,423.03	5,065.18	4,412.44	45,850.92	121,586.23
3	235,807.08	0.00	8,549.53	5,165.96	46,590.18	7,196.92	7,669.38	137,935.55	448,914.60
4									0.00
5									0.00
6	0.00	1,590.34	57.95	4,233.81	97,383.89	62,255.25	5,171.69	49,991.66	220,684.59
7	47,983.76	0.00	870.51	2,148.88	29,792.61	5,922.79	5,336.57	61,963.86	154,018.98
8	0.00	627.55	1,052.05	1,132.16	13,623.24	2,057.60	3,680.80	27,894.09	50,067.49
9	0.00	0.00	12,464.22	970.11	76,707.99	1,715.87	3,788.52	28,718.68	124,365.39
10	0.00	0.00	16,318.48	3,145.51	15,429.91	1,902.01	11,309.42	52,939.65	101,044.98
11									0.00
12									0.00
13	55,825.22	0.00	10,624.33	1,539.52	31,316.54	2,505.75	7,474.30	144,475.07	253,760.73
14	0.00	0.00	6,534.31	1,316.14	408,053.59	7,482.00	4,703.35	48,845.64	476,935.03
15	46,263.14	0.00	4,572.29	1,003.11	47,890.47	828.73	2,862.09	95,544.83	198,964.66
16	0.00	0.00	2,226.00	2,025.06	30,370.09	1,665.70	9,015.67	41,936.01	87,238.53
17	0.00	0.00	10,858.29	1,928.83	20,373.07	7,653.12	7,588.48	26,731.71	75,133.50
18									0.00
19									0.00
20	0.00	0.00	14,917.99	5,911.67	26,472.92	2,316.41	6,914.82	97,237.02	153,770.83
21	0.00	0.00	4,645.27	1,288.26	234,148.16	2,892.49	5,611.52	32,995.30	281,581.00
22	0.00	461.12	3,806.95	993.96	17,420.66	982.73	6,659.88	26,260.16	56,585.46
23	0.00	0.00	2,479.97	1,932.54	11,796.70	806.58	7,593.86	31,485.52	56,095.17
24	0.00	287.80	274,151.07	2,210.60	6,510.28	951.80	7,779.13	38,263.91	330,154.59
25									0.00
26									0.00
27	0.00	416.40	17,660.66	1,371.94	49,257.53	4,121.49	4,355.40	39,852.32	117,035.74
28	0.00	0.00	2,368.02	1,828.20	41,984.18	27,038.53	5,644.93	30,519.59	109,383.45
29	131,369.88	66.29	69.82	1,667.61	14,024.70	5,034.51	3,967.61	120,346.28	276,546.70
30	0.00	0.00	1,438.21	1,276.28	46,082.03	1,504.66	4,320.57	44,491.10	99,112.85
31									0.00

TOTALS: \$517,249.08 \$15,549.33 \$424,386.58 \$47,468.47 \$1,309,398.30 \$155,434.52 \$131,903.34 \$1,257,750.86 \$3,859,140.48

TOTAL \$ % OF RECEIPT INTAKE 13.40% 0.40% 11.00% 1.23% 33.93% 4.03% 3.42% 32.59% 100.000%





# ROLLA MUNICIPAL UTILITIES

## Rolla Board of Public Works Agenda

MANAGER: Gwen Cresswell

ACTION REQUESTED: None

ITEM/SUBJECT: FEMA

BUDGET APPROPRIATION:

DATE: 06/02/2026

\*\*\*\*\*

COMMENTARY:

I am pleased to announce that we have received \$51,530 from FEMA to support the repair of the Service Department roof damaged by last year's tornado. This funding represents 75% of the remaining repair costs not covered by insurance.

We have also finalized an award for funding to support our electric grid repairs, totaling \$1,262,236. All parties have signed the award, and we are optimistic that the funds will be released to us soon.

# ROLLA MUNICIPAL UTILITIES

## Rolla Board of Public Works Agenda

MANAGER: Gwen Cresswell

ACTION REQUESTED: None

ITEM/SUBJECT: Service Center Building Expansion

BUDGET APPROPRIATION:

DATE: 06/02/2026

\*\*\*\*\*

COMMENTARY:

### Service Center Building Expansion

- According to Trigent, 75-80% of the framing in the existing building is completed and they are wrapping up the plumbing work in the basement.
- Looking ahead, the plan for the next 30 days includes beginning excavation for the new entry vestibule and upcoming addition.
- In the next 60 days the contractor plans to install door frames and pour the footings for the new structure.
- The large retaining wall on the north side of the property has been installed, and they are completing the final steps on that project.
- The most recent field observation reports from ArchImages have been included in this packet.

## Field Observation Report - 002

---

**Report Date:** 4/16/2026  
**Project Name:** Rolla Municipal Utilities – Retaining Wall  
**Project Address:** 811 Highway O Rolla, MO 65401  
**Archimages Project Number:** #22015

**Weather Conditions:** 83°F/ Sunny

**Attendees:** Gwen Cresswell, RMU  
Kate Mitchell, Archimages  
Zach Hantak, Archimages  
Steve Jackson, Bartlett & West

**Distribution:** RMU Project Team  
Archimages Project Team  
Bartlett & West Project Team  
BuildTec Project Team

This confirms and records Archimages review of the project site. Unless notified, in writing, within seven days of the issue date, we will assume that the following interpretations or description are complete and accurate.

Work in Progress:

- Removal of concrete ties from the face of retaining wall.

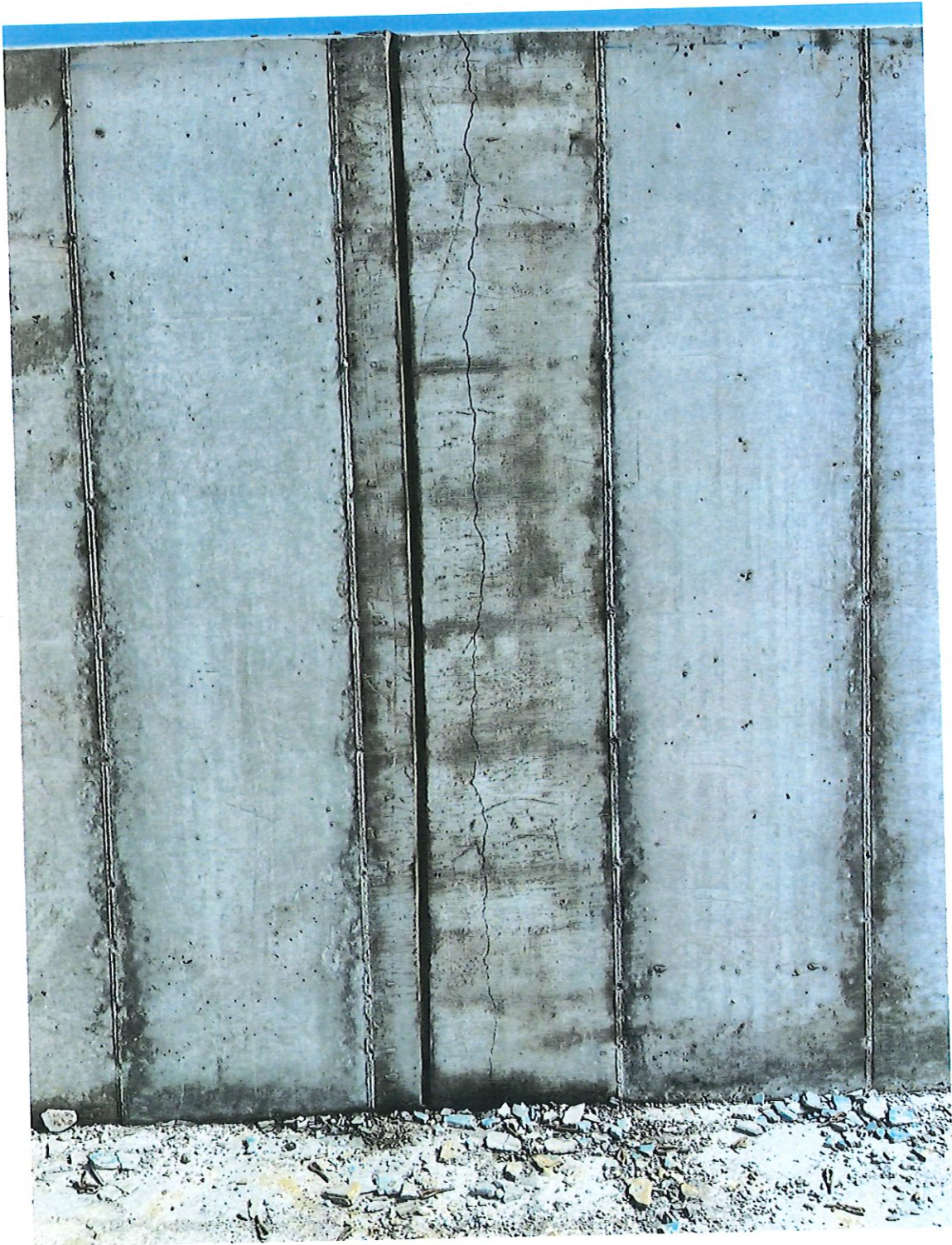
Observations:

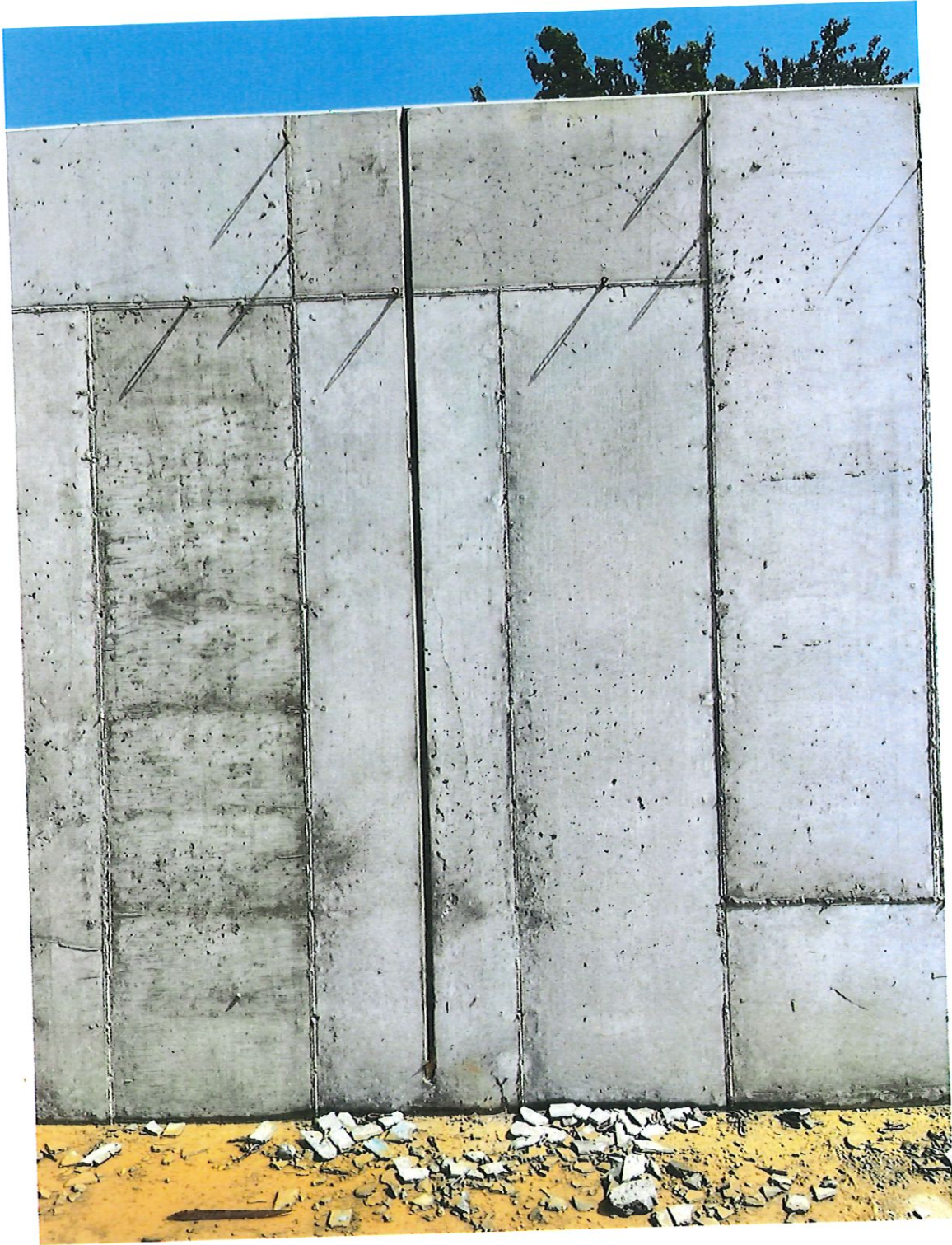
- Full length of the retaining wall and wing walls have been poured and formwork has been removed.
- Several cracks on the front and back of the retaining wall spanning full height of the wall.

Action Items:

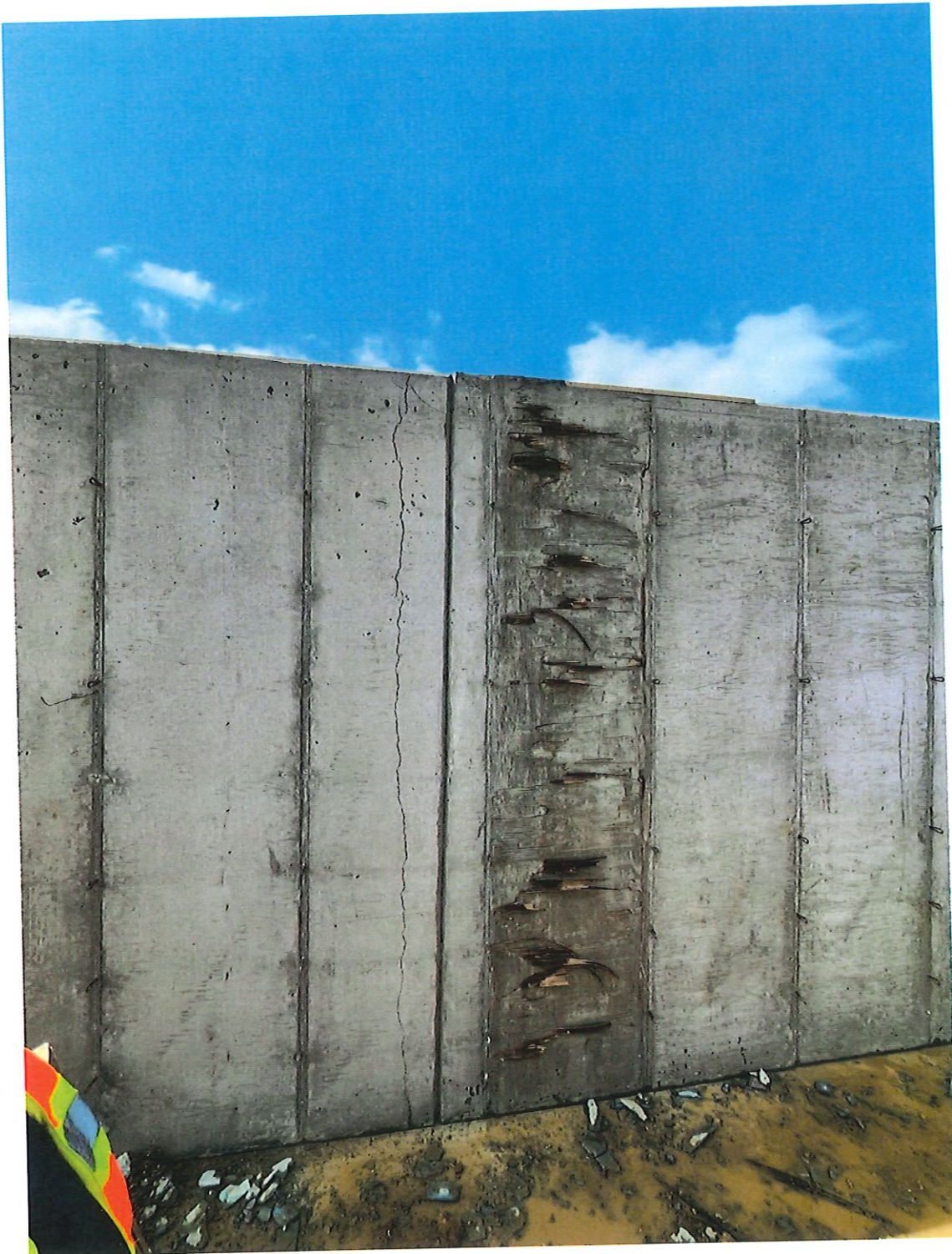
- Design Team to review the extents of the cracking and determine if corrective measures are to be taken.

See photos on the following sheets.











End of this report.

## Field Observation Report - 003

---

**Report Date:** 5/21/2026  
**Project Name:** Rolla Municipal Utilities Department Integration  
**Project Address:** 811 Highway O Rolla, MO 65401  
**Archimages Project Number:** #22015

**Weather Conditions:** 83°F/ Sunny

**Attendees:** Gwen Cresswell, RMU  
Eric Lonning, RMU  
Kate Mitchell, Archimages  
Zach Hantak, Archimages  
Steve Jackson, Bartlett & West  
Caleb Kretzinger, Cahills

**Distribution:** RMU Project Team  
Archimages Project Team  
Bartlett & West Project Team  
Cahills Project Team

This confirms and records Archimages review of the project site. Unless notified, in writing, within seven days of the issue date, we will assume that the following interpretations or description are complete and accurate.

### Work in Progress:

- Installation of light gauge metal framing.
- Site demolition/ site excavation & grading.

### Observations:

- New interior floor slab in the new Locker Rooms (minus the blackout for the Men's Locker Room 113 by the urinals)/ Server Room/ System Admin office/ SCADA Room.
- Lower-Level PVC plumbing piping stub-ups installed in Men's Restroom 009 & Women's Restroom 008.
- Review of the new metal panel fascia sample against the existing panel system.
- Review of the existing floor penetrations in the existing slab. Slab thickness was observed to be thinner in this location that previously determined off of the as-built documents.

Action Items:

- Cahills to provide two (2) additional core drills in the suspended slab to have a better understanding of the thickness discrepancies.
- Cahills to provide a comprehensive cost break down proposal for the additional work to install stem walls South of the new entry vestibule.
- Archimages to provide a response to RFI #031 with direction for the Storm Drainage connections.
- Archimages to provide a response to RFI #34 for the operable partition connection details.

See photos on the following sheets.

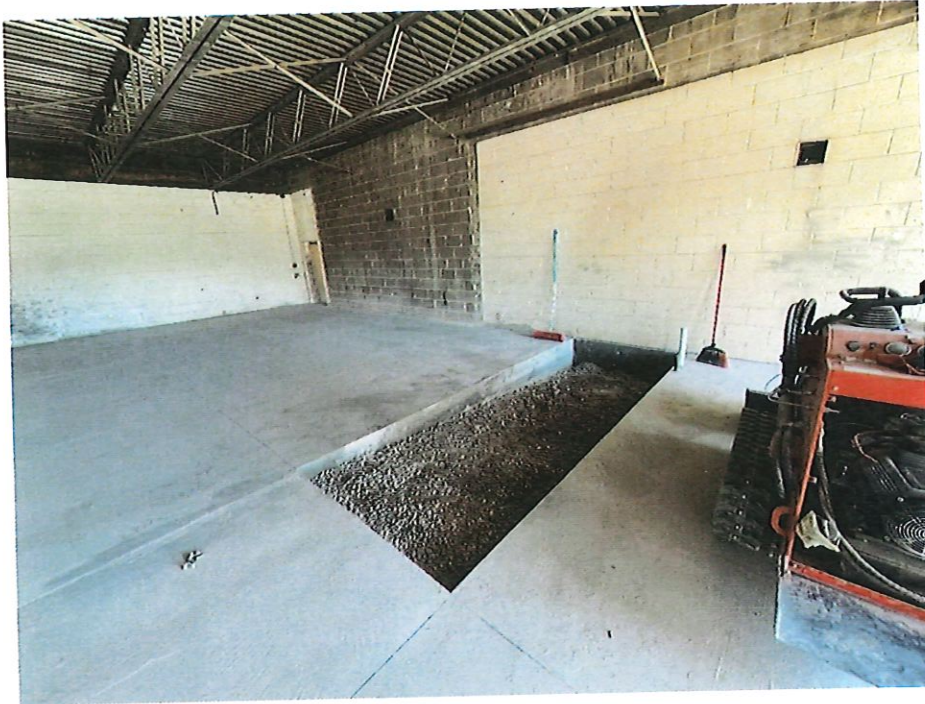


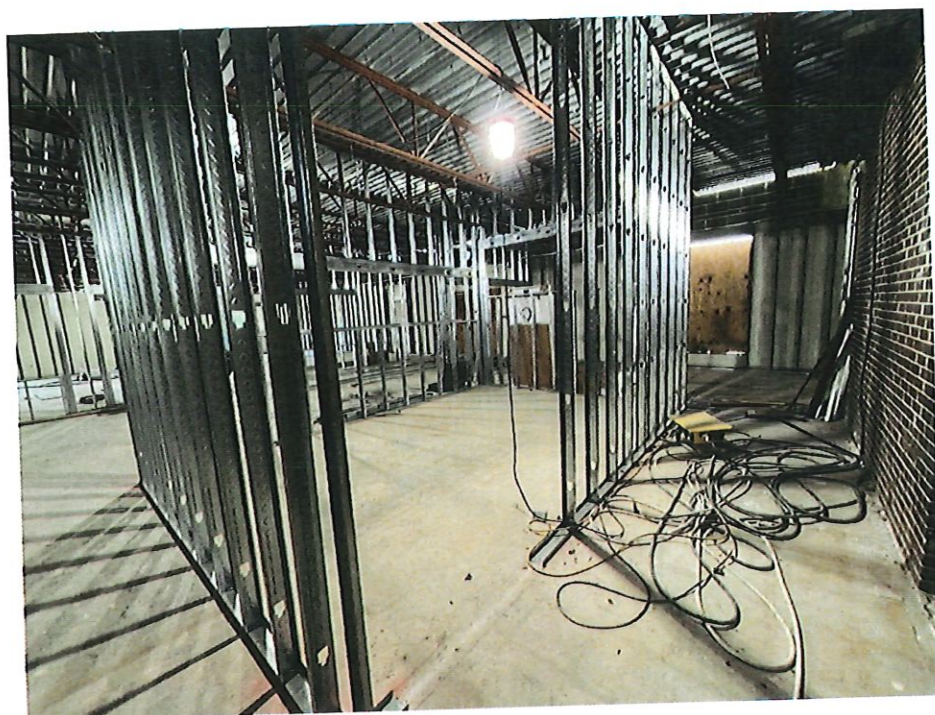






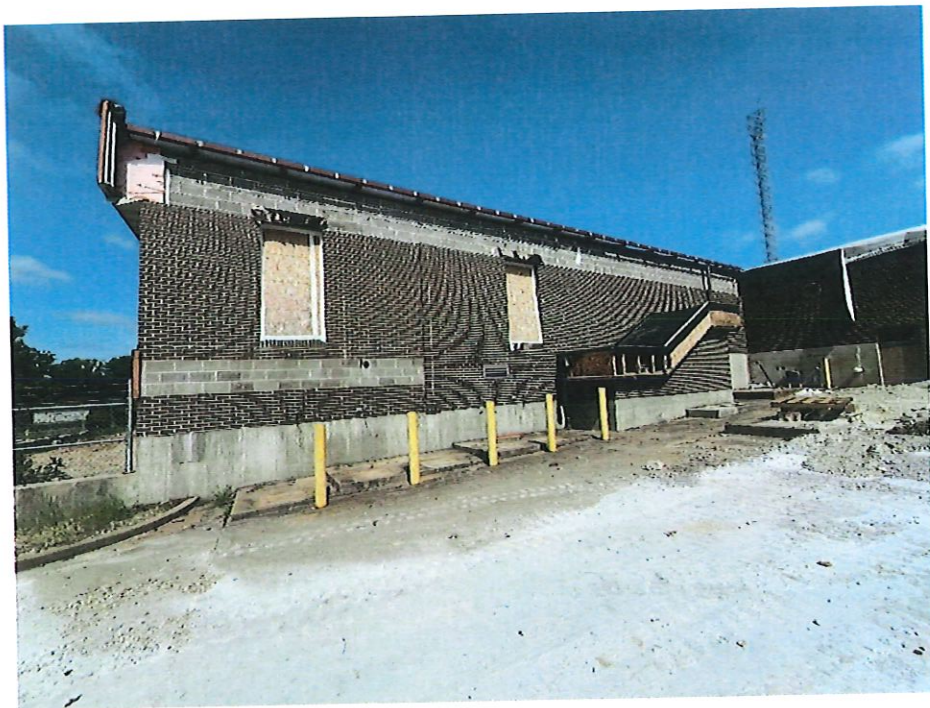


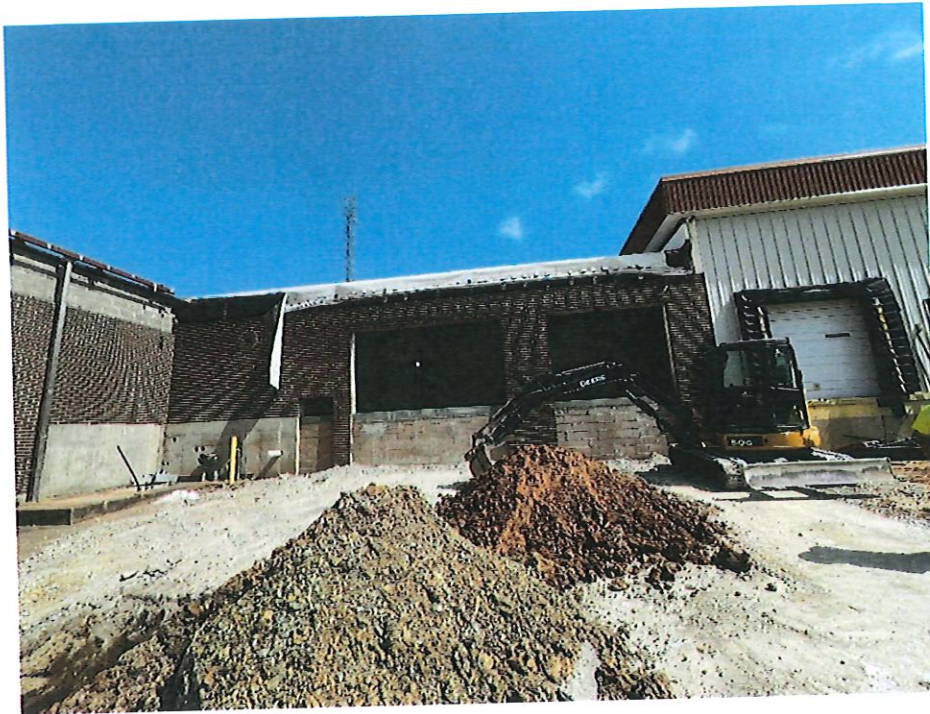












End of this report.

# ROLLA MUNICIPAL UTILITIES

## Rolla Board of Public Works Agenda

MANAGER: Jason Grunloh

ACTION REQUESTED: None

ITEM/SUBJECT: Business Manager's Report

BUDGET APPROPRIATION: None

DATE: 06-02-2026

\*\*\*\*\*

### COMMENTARY:

#### 1. **MIRMA Cyber Security Insurance**

MIRMA has reinstated cyber coverage as part of our insurance package. To support this added coverage, we will implement monthly cybersecurity training for all staff members and multi-factor authentication to meet the requirements for this coverage. These measures will qualify us for an additional \$1,000,000 in coverage and will also address our auditor's recommendation to obtain cyber coverage.

#### 2. **Team Development Event**

RMU will hold a Team Development Day later this month. The event is currently being rescheduled due to unforeseen circumstances. To ensure all staff members can participate, the office will close at 11:00 a.m. on the day of the event. Board members are invited to attend, and additional details, including the final date, will be shared once they are confirmed.

IV. B.

Operations Report  
 RMU Board of Public Works Meeting

Date of Report:  
 June 2, 2026

CURRENT WORK	
Location and Description	Timeline
<b>Electric</b>	
Lions Club Drive from Rolla Street to Bishop Avenue (Hwy 63): Work associated with developing connection between Bridge School Road and Dewing Substations.	In progress
Generator EP02: Repair of cooling system	Completed
March 14, 2025 tornado: FEMA reimbursement	In progress
Service Center and Business Office consolidation: Work to be performed by Owner.	Pending work by Contractor
RMU switchgear at Hartmann USA	Coordinating scheduling for outage with vendor and customer
Phelps Health - New Emergency Department: Adjustment of circuit from Fairgrounds substation to Hospital switchgear to accommodate site work modifications.	In progress
100 East Highway 72: Adjustment of electric distribution in conjunction with remodel and revised use of existing commercial building.	Pending information from developer and work by contractor
Audubon Ridge Subdivision: Overhead electric distribution system extension along White Columns Drive from Chapman Drive north to subdivision and underground improvements in subdivision.	In progress
<b>Fiber and SCADA</b>	
March 14, 2025 tornado: Restoration of damage to electric infrastructure that also impacted fiber system	In progress
Request for additional circuits for customer.	Responses to customer requests as needed.
Upgrade of SCADA to allow for additional view only access by authorized staff.	In progress
Service Center and Business Office consolidation: Work to be performed by Owner.	In progress
<b>Water</b>	
Audubon Drive: Water main extension to new residential subdivision	In progress
11th Street from Asher Street to Powell Avenue: Water main replacement	When time allows
Highway 72 (north side) from Walnut Street to Rose Court: New water main	In progress
Highway 72 (north side) from Iris Court to Rolla Gardens Drive: New water main	In progress
Highway 72 (north side) from Southview Drive to Summit Avenue: New water main	In progress
Irene Lane: Water main replacement	When time allows

IV, C.1.

**Operations Report**  
**RMU Board of Public Works Meeting**

**Date of Report:**  
**June 2, 2026**

Truman Avenue just east of Forum Drive: Upgrade of water distribution system to eliminate fire hydrant tapped to a private service line, adjust location of fire hydrant and replace some old main.	When time allows
1200 Homelife Plaza: Modifications to water distribution mains and service line.	In progress
Nagogami Pressure Zone: White Columns Pump Station	Completed
HyPoint Well #2: Conversion to pitless well head, replacement of well house (including piping and chemical feed systems), and interconnection piping.	Construction permit issued by MO DNR

<b>AESTHETIC CHANGES THIS PERIOD</b>	
Bridge School Road: Brightspeed completing transfers to allow for removal of poles.	Pending work by Brightspeed at one pole.
Removal of 34.5 kV subtransmission conductor on South Bishop Avenue from Williams Road to Lanning Lane and Lanning Lane from South Bishop to Wyman Substation. Removal started as part of restoration from March 14, 2025 tornado. This portion of the 34.5 subtransmission system was a redundant connection to the Wyman substation.	In progress
Transfers of telecommunications facilities owned by others from old pole to new pole (some poles owned by RMU and some owned by others).	In progress

<b>FUTURE IDENTIFIED WORK</b>	
<b>Location and Description</b>	<b>Timeline</b>
<b>Electric, Water and / or Fiber</b>	
North Rolla Street storm sewer system improvements: Coordination with City for potential utility impacts related to replacement of storm sewer system in and adjacent to Rolla Street from 6th to 12th Streets.	Reviewing design information from City
Tim Bradley Way: Potential development	Pending feedback after request made to RMU for information made about existing infrastructure
Main Street from 4th to 11th Streets: System modifications as needed in conjunction with City street, sidewalk, and stormwater project. - Existing water main will be replaced.	Pending design information from City
Cedar Trails multi-unit development	Pending information from developer and/or their consultant(s).

**Operations Report**  
**RMU Board of Public Works Meeting**

**Date of Report:**  
**June 2, 2026**

Audubon Ridge (Woodcrest Drive): Electric and water system improvements associated with proposed development and redevelopment west of Woodcrest Drive.	Reviewing design information from the Developer.
500 block of Highway 72 West: Electric and water system improvements and modifications in association with redevelopment.	Pending information from developer, consultants, and the City of Rolla process for any required platting and permitting.
4060 HyPoint North: Redevelopment of existing building, including significant electric service upgrade.	Reviewing information provided by Owner and their consultant and reviewing options for upgraded electric service.
Response to request for potential new customer.	As requested
<b>Electric</b>	
Heritage substation: Updating of relay controls and replacement of conductor for 2 circuits that were not replaced when the other 2 circuits were replaced.	2026
Review of transformer sizing relative to customer loads for some larger transformer locations.	In consideration as time is available and when work is done to electric service or customer facility.
9th Street Conversion - Phase 2 (Elm Street to Rolla Street): Convert overhead electric distribution to underground.	Undertermined
909 Facilities Avenue (MO S&T Temporary Research Facility): Revision to electric service to connect directly to RMU.	Pending information from University
Highway 63 from Williams Road to Little Oaks Road - Removal of overhead utilities	Undetermined
10th Street from Cedar Street to Forum Drive: Removal of overhead utilities	Undetermined
Little Oaks Road: Addition of roadway lighting in conjunction with City of Rolla roadway improvement project	Pending work by Contractor
RMU switchgear at Phelps Health	Review of operation of controller for one breaker.
Customer-owned generation facilities - Net metering (less than 100 kW) and PURPA over 100 kW): Monitoring of testing and insurance requirements, review of applications, and installing new metering.	As needed

**Operations Report**  
**RMU Board of Public Works Meeting**

**Date of Report:**  
**June 2, 2026**

<b>Water</b>	
Highway 63 south of Little Oaks Road: Water distribution system extension (8" main) to serve property to be annexed.	Pending annexation process
Eastwood Drive: Replacement of old water main.	As time allows
Elmwood Drive (north half of street): Replacement of old water main.	As time allows
Cedar Hill Court: Replacement of old water services.	As time allows
Mimosa Court: Replacement of old services.	As time allows
10th Street from Main Street to Rolla Street: Replacement of old water main.	As time allows
Rolla Street from 10th Street to 11th Street: Replacement of old water main.	As time allows
10th Street from Main Street to State Street: Abandonment of old water main.	As time allows
South Olive Street: Replace water main and/or service lines as needed in advance of City street micropaving project.	As needed
Pine Tree Road from Highway 72 to Richard Drive: Replacement of water main.	As time allows
16th Street from Pine Street to Vichy Road: Replacement of water main in advance of City of Rolla street resurfacing project.	As time allows
Highway 72 from South Rolla Street to Highway O: Review of options for improvements.	In progress
<b>Fiber</b>	
9th Street conversion - Phase 2 (Elm Street to Rolla Street): Convert existing overhead to underground.	Undertermined
Rolla Public Schools RTC building: Reconfigure RMU fiber going into and out of building.	Undertermined
Fiber extension requests for customers.	As requested

# ROLLA MUNICIPAL UTILITIES

## Rolla Board of Public Works Agenda

MANAGER: Floyd Wolf

ACTION REQUESTED: None

ITEM/SUBJECT: FY2027 Budget

BUDGET APPROPRIATION:

DATE: 06/02/2026

\*\*\*\*\*

COMMENTARY:

As discussed last month and during our budget workshop, the packet includes a draft budget for your review, which reflects minor rate increases in both the electric and water departments.

We also spent considerable time last month reviewing our customer classes and the associated SAFs, particularly for Residential and Commercial 3-Phase customers. The current recommendation from the cost-of-service study is to increase these SAFs from \$50 to \$55 per month. However, we committed to reporting back on the financial impact of increasing SAF's further. Raising the SAF to \$100 per month would generate an additional \$24,300, while increasing it to \$200 per month would generate approximately \$72,900 per month which result in roughly \$875,000/year.

To support this review, we have asked Toth and Associates to evaluate whether our current SAF levels align with industry standards and whether our customer classifications are consistent with common industry practice.

As a reminder, our current classifications are:

- **Commercial:** Non-residential customers with monthly demand of 99 kW or less
- **Power Service:** Customers with monthly demand between 100–999 kW
- **Industrial:** Customers with monthly demand over 1 MW

At this time, management is not recommending any changes beyond those already included in the cost-of-service study and draft budget.

 **DRAFT**

# Rolla Municipal Utilities

## FY2027 BUDGET

October 1, 2026 – September 30, 2027



Approved by RBPW

07/29/2025



**DRAFT**

Rolla Municipal Utilities' FY2027 Budget

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**DRAFT**

**BUDGET SUMMARY ANALYSIS - FY2027 BUDGETED**

	FY2027 - BUDGETED			
	ELECTRIC	WATER	POWER PROD	TOTAL
OPERATING REVENUE	\$34,878,495	\$4,979,649	\$1,830,000	\$41,688,144
OPERATING EXPENSE	-\$34,706,200	-\$4,583,800	-\$285,000	-\$39,575,000
<b>BUDGETED OPERATING MARGIN</b>	<b>\$172,295</b>	<b>\$395,849</b>	<b>\$1,545,000</b>	<b>\$2,113,144</b>
OTHER REVENUE & EXPENSE	\$1,535,040	\$863,460	\$0	\$2,398,500
<b>BUDGETED NET INCOME</b>	<b>\$1,707,335</b>	<b>\$1,259,309</b>	<b>\$1,545,000</b>	<b>\$4,511,644</b>
NON-CASH REVENUE				
Donated Capital Assets (Contributed Capital)	-\$96,000	-\$54,000	\$0	-\$150,000
NON-CASH EXPENSE				
Depreciation - RMU **	\$1,619,200	\$1,210,800	\$50,000	\$2,880,000
CAPITAL EXPENDITURES **	-\$11,962,400	-\$6,205,600	-\$1,500,000	-\$19,668,000
<b>BUDGETED RESERVE TRANSFER</b>	<b>-\$8,731,865</b>	<b>-\$3,789,491</b>	<b>\$95,000</b>	<b>-\$12,426,356</b>
<b><u>CASH ACCOUNT FOR FY2027</u></b>				
AS OF OCTOBER 1, 2027 - budgeted				\$13,010,399
Less OCTOBER 1, 2026 - projected				-\$24,076,754
<b>CHANGE IN CASH</b>				<b>-\$11,066,356</b>



**OPERATING STATEMENT**

	<u>FY2025</u> <u>ACTUAL</u>	<u>FY2026</u> <u>PROJECTED</u>	<u>FY2027</u> <u>BUDGET</u>
<b><u>OPERATING REVENUE</u></b>			
Residential Sales	\$13,639,982	\$15,111,262	\$16,533,486
Commercial Sales	\$5,402,322	\$5,690,600	\$5,972,920
Power Service Sales	\$7,005,866	\$7,341,000	\$7,931,880
Industrial Sales	\$6,003,660	\$6,628,600	\$7,224,960
Non Residential Water Sales	\$1,235,024	\$1,800,630	\$1,882,270
Area/Street Lighting	\$273,091	\$267,606	\$270,206
Fire Sprinkler Line Fees	\$86,195	\$101,820	\$101,820
Special Sales (Water)	\$278,870	\$263,270	\$276,150
Miscellaneous Fees	\$106,847	\$80,000	\$80,000
Capacity & Operating Credits (Power Prod)	\$370,642	\$1,230,000	\$1,830,000
Interdepartmental Services - City	\$228,518	\$289,472	\$304,452
Rate Stabilization Electric	<u>-\$720,000</u>	<u>-\$720,000</u>	<u>-\$720,000</u>
<b>Total Operating Revenue</b>	<b>\$33,911,018</b>	<b>\$38,084,260</b>	<b>\$41,688,144</b>
<b><u>OPERATING EXPENSES</u></b>			
Transmission	\$6,600	\$220,000	\$30,000
Depreciation - RMU *	\$2,065,027	\$2,580,000	\$2,830,000
Interest on Deposits	\$0	\$0	\$0
Power Purchases (Electric)	\$25,092,050	\$27,000,000	\$27,100,000
2025 Tornado	\$0	\$1,590,000	\$0
Source of Supply (Water)	\$556,541	\$627,000	\$632,000
Treatment (Water)	\$64,237	\$80,000	\$85,000
Distribution	\$4,368,381	\$3,397,000	\$3,667,000
Customer Accounting	\$822,430	\$890,000	\$1,000,000
Administrative and General	\$4,972,720	\$4,138,000	\$3,946,000
Power Production Expenses	\$205,837	\$260,000	\$285,000
Interdept Expenses - City	<u>\$29,931</u>	<u>\$80,000</u>	<u>\$0</u>
<b>Total Operating Expenses</b>	<b>\$38,183,754</b>	<b>\$40,862,000</b>	<b>\$39,575,000</b>
<b><u>OPERATING MARGIN</u></b>	<b>-\$4,272,736</b>	<b>-\$2,777,740</b>	<b>\$2,113,144</b>
<b><u>NON-OPERATING REVENUE</u></b>			
Interest Revenue	\$1,117,820	\$800,000	\$650,000
Other Revenue	<u>\$1,714,130</u>	<u>\$1,223,500</u>	<u>\$1,748,500</u>
<b>Total Non-Operating Revenue</b>	<b>\$2,831,949</b>	<b>\$2,023,500</b>	<b>\$2,398,500</b>
<b><u>NET INCOME</u></b>	<b>-\$1,440,786</b>	<b>-\$754,240</b>	<b>\$4,511,644</b>

\* includes Fiber  
 \*\* Streetlights (City)  
 \*\*\* Fire protection (City)



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Rolla Municipal Utilities  
FY2027 BUDGET

## **MINIMUM CASH RESERVE & RATE STABILIZATION STATEMENT**

To help insure timely completion of capital improvements and enable the utility to meet requirements for large unexpected expenditures, a Minimum Cash Reserve and Rate Stabilization Statement is hereby established. Minimum cash reserves attempts to quantify the minimum amount of cash the utility should keep in reserve, actual cash reserves may vary substantially above the minimum and is dependent on the life cycle of assets that are currently in service. The methodology used in this statement is based on certain assumptions related to percent of operation and maintenance, rate base, debt service, and capital improvements. The establishment of minimum cash reserves should consider a number of factors including:

### **WORKING CAPITAL LAG**

Timing differences between when expenses are incurred and revenues received from customers. Establishing a minimum cash reserve helps to ensure cash exists to pay expenses in a timely manner. Examples of uncertainties that should be considered include financial risks, rate setting policies, and variability in power supply costs.

### **INVESTMENT IN ASSETS**

Catastrophic events may occur that require substantial amounts of cash reserves to replace damaged assets. Some examples of catastrophic events include ice storms, earthquakes, wind storms, floods, frozen water mains, or tornadoes. Many of these catastrophic events may allow the utility to recover the cost of damages from FEMA. However FEMA reimbursements can take between six months to two (2) years to recover. The utility should ensure adequate cash reserves exist to replace assets in a timely fashion. The minimum reserve levels are often combined with emergency funding from banks or bonding agencies.

### **ANNUAL DEBT SERVICE**

Debt service payments do not occur evenly throughout the year and often occurs at periodic times. The utility has to ensure adequate cash reserves exist to fund the debt service payment when the payment is due.

### **CAPITAL IMPROVEMENT PROGRAM**

Some capital improvements are funded through lease/purchases and some through cash reserves. The establishment of a minimum cash reserve level helps to ensure timely replacement or construction of assets.

### **RATE STABILIZATION FUND**

The Rolla Board of Public Works desires to maintain rates competitive with other utilities, mitigate increasing cost and provide rate stability. To mitigate risks associated with our industry we operate a Rate Stabilization Fund for the purpose of maintaining rate competitiveness and rate stability by mitigating cost increases that would otherwise be passed along to our customers.

If certain events occur that result in cash reserves falling below the minimum levels established by the Rolla Board of Public Works, action is needed to restore the cash reserves above the minimum levels. These actions may consider a number of factors including:

- Rate adjustments
- Cost reductions
- Funding of capital improvement programs
- Modification of the assumptions used to determine cash reserve levels

The assumptions should be reviewed annually, and modified if necessary, to reflect the Rolla Board of Public Works and Management's philosophy on minimum cash reserve levels.



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MINIMUM CASH RESERVE STATEMENT (continued)

Table A

Minimum Cash Reserve Levels - ELECTRIC & POWER PRODUCTION			
<u>Inputs</u>	<u>Fy2025</u>	<u>FY2026</u>	<u>FY2027</u>
Operation & Maintenance less Depreciation	\$32,823,198	\$34,732,000	\$33,177,000
Rate Base	\$34,477,918	\$36,312,951	\$45,139,400
Debt Service (annual)	\$0	\$0	\$0
Capital Improvements (5-year plan)	\$15,198,072	\$13,543,351	\$11,962,400
<u>Percentages</u>			
Operation & Maintenance less Depreciation	25%	25%	25%
Rate Base	2%	2%	2%
Debt Service (annual)	50%	50%	50%
Capital Improvements (5-year plan)	15%	15%	15%
<u>Calculations</u>			
Operation & Maintenance less Depreciation	\$8,205,799	\$8,683,000	\$8,294,250
Rate Base	\$689,558	\$726,259	\$902,788
Debt Service (annual)	\$0	\$0	\$0
Capital Improvements (5-year plan)	\$2,279,711	\$2,031,503	\$1,794,360
<b>Min Cash Reserve Level - Elec/PP</b>	<b>\$11,175,069</b>	<b>\$11,440,762</b>	<b>\$10,991,398</b>
	<u>120%</u>	<u>120%</u>	<u>120%</u>
Operating Benchmark - Elec/Pwr Prod	\$16,762,603	\$13,728,914	\$13,189,678
	<u>30%</u>	<u>30%</u>	<u>30%</u>
Rate Stabilization Fund - Elec/Pwr Prod	\$3,352,521	\$3,432,229	\$3,297,419

Table B

Minimum Cash Reserve Levels - WATER			
<u>Inputs</u>	<u>Fy2025</u>	<u>FY2026</u>	<u>FY2027</u>
Operation & Maintenance less Depreciation	\$3,089,693	\$3,290,000	\$3,373,000
Rate Base	\$4,426,218	\$8,620,848	\$14,826,448
Debt Service (annual)	\$175,000	\$0	\$0
Capital Improvements (5-year plan)	\$12,872,973	\$11,536,448	\$6,205,600
<u>Percentages</u>			
Operation & Maintenance less Depreciation	25%	25%	25%
Rate Base	2%	2%	2%
Debt Service (annual)	50%	50%	50%
Capital Improvements (5-year plan)	15%	15%	15%
<u>Calculations</u>			
Operation & Maintenance less Depreciation	\$772,423	\$822,500	\$843,250
Rate Base	\$88,524	\$172,417	\$296,529
Debt Service (annual)	\$87,500	\$0	\$0
Capital Improvements (5-year plan)	\$1,930,946	\$1,730,467	\$930,840
<b>Min Cash Reserve Level - Water</b>	<b>\$2,879,393</b>	<b>\$2,725,384</b>	<b>\$2,070,619</b>
	<u>120%</u>	<u>120%</u>	<u>120%</u>
Operating Benchmark - Water	\$4,319,090	\$3,270,461	\$2,484,743
	<u>30%</u>	<u>30%</u>	<u>30%</u>
Rate Stabilization Fund - Water	\$863,818	\$817,615	\$621,186



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**CASH FLOW STATEMENT**

**SOURCE OF CASH**

<b>PROJECTED CASH OCTOBER 1, 2026</b>		<b>\$24,076,754</b>
Public Utility Account (General Fund)	\$214,373	
Public Utility Sweep Account	\$0	
Working Fund	\$51,450	
State Tax Fund	\$2,000	
Electronic Funds Account	\$437,645	
<b>CAPITAL RESERVE ACCOUNT - Electric</b>		
Rate Stabilization Fund	\$2,160,000	
Restricted Reserves	\$11,798,771	
Electric Reserves	\$8,514,250	
<b>CAPITAL RESERVE ACCOUNT - Water</b>		
Rate Stabilization Fund	\$681,299	
Water Reserves	\$216,966	
<b>Total Reserves October 1, 2026</b>		<b>\$23,371,286</b>
<b>Remaining Operating Cash</b>		<b>\$705,468</b>
<b>OPERATING MARGIN</b>		<b>\$2,023,144</b>
Electric Department	\$82,295	
Water Department	\$395,849	
Power Production	\$1,545,000	
<b>NON-OPERATING REVENUE***</b>		<b>\$2,248,500</b>
<b>DEPRECIATION - (Non-Cash Expense)</b>		<b>\$2,830,000</b>
Rolla Municipal Utilities *	\$2,830,000	
<b>Total Source of Cash</b>		<b>\$31,178,399</b>

**USE OF CASH**

<b>CAPITAL EXPENDITURES **</b>		<b>\$18,168,000</b>
Electric Department	\$11,962,400	
Water Department	\$6,205,600	

<b>PROJECTED CASH OCTOBER 1, 2027</b>		<b>\$13,010,399</b>
Public Utility Account (General Fund)	\$0	
Public Utility Sweep Account	\$0	
Working Fund	\$51,450	
State Tax Fund	\$2,000	
Electronic Funds Account	\$400,000	
<b>CAPITAL RESERVE ACCOUNT - Electric</b>		
Rate Stabilization Fund	\$3,120,000	
Restricted Reserves	\$5,998,771	
Electric Reserves	\$4,468,305	
<b>CAPITAL RESERVE ACCOUNT - Water</b>		
Rate Stabilization Fund	\$681,299	
Water Reserves	\$216,966	
<b>Total Reserves October 1, 2027</b>		<b>\$14,485,341</b>
<b>Remaining Operating Cash</b>		<b>-\$1,474,942</b>

\* Includ.

\*\* Includes Fiber

\*\*\* Donated Capital Assets (Contractor Mains) are not included. (Noncash)

Rolla Municipal Utilities  
FY2027 BUDGET



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## TRANSFERS TO CITY

### TRANSFERS TO CITY GENERAL FUND

The following charges are billed and collected by RMU for the City of Rolla. The amounts of these charges are adopted and approved by the Rolla City Council.

**FY2027  
BUDGET**

#### **PAYMENT IN LIEU OF TAX (PILOT)**

5% of Electric & Water Sales including Service Availability Fees (SAF).

**\$2,023,492**



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## NON-OPERATING REVENUE

**FY2027  
BUDGET**

### INTEREST REVENUE

Interest on Fund Accounts	\$650,000	
<b>Total Interest Revenue</b>		<b>\$650,000</b>

### OTHER REVENUE

Miscellaneous non-operating revenue from material sales/services, late fees, frontage fees, grants, donated capital assets, state budget appropriation and fiber revenue**	\$1,864,500	
Less non-operating revenue deductions *	<u>-\$116,000</u>	
<b>Total Other Revenue</b>		<b><u>\$1,748,500</u></b>

**TOTAL NON-OPERATING REVENUE** **\$2,398,500**



**OPERATING STATEMENT - Electric Department**

	<u>FY2025</u> <u>Actual</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Budget</u>
<b><u>OPERATING REVENUE</u></b>			
Residential Sales	\$11,356,481	\$12,727,300	\$13,938,680
Commercial Sales	\$5,402,322	\$5,690,600	\$5,972,920
Power Service Sales	\$7,005,866	\$7,341,000	\$7,931,880
Industrial Sales	\$6,003,660	\$6,768,600	\$7,224,960
Area/Street Lighting	\$273,091	\$267,606	\$270,206
Miscellaneous Fees	\$95,538	\$65,000	\$65,000
Interdepartmental Services - City	\$159,612	\$185,262	\$194,849
Rate Stabilization Fund	-\$720,000	-\$720,000	-\$720,000
Hartmann US	-\$135,657	-\$140,000	\$0
<b>Total Operating Revenue</b>	<b>\$29,440,913</b>	<b>\$32,185,368</b>	<b>\$34,878,495</b>
<b><u>OPERATING EXPENSES</u></b>			
Transmission	\$6,600	\$220,000	\$30,000
Depreciation - RMU *	\$1,480,487	\$1,569,200	\$1,619,200
Interest on Deposits	\$0	\$0	\$0
Power Purchases	\$25,092,050	\$27,000,000	\$27,100,000
Tornado Related Expenses/Billable Jobs	\$0	\$1,590,000	\$90,000
Distribution	\$3,473,209	\$2,477,000	\$2,724,000
Customer Accounting	\$517,929	\$570,000	\$645,000
Administrative and General	\$3,703,479	\$2,795,000	\$2,588,000
Interdepartmental Expenses - City (nonbillable)	<u>\$29,931</u>	<u>\$80,000</u>	<u>\$0</u>
<b>Total Operating Expenses</b>	<b>\$34,303,684</b>	<b>\$36,301,200</b>	<b>\$34,796,200</b>
<b>OPERATING MARGIN FOR ELECTRIC DEPARTMENT</b>	<b>-\$4,862,771</b>	<b>-\$4,115,832</b>	<b>\$82,295</b>

\* Includes Fiber

\*\* Streetlights (City)

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**OPERATING REVENUE - Electric Department**

	Total kWh/kW sold Avg Mtrs/Month		FY2027 BUDGET
<b><u>RESIDENTIAL SALES</u></b>			
Residential: Single-Phase Energy	115,000,000	\$10,925,000	
Service Availability Fees	8,250	\$2,821,500	
Residential: Three-Phase Energy	1,800,000	\$171,000	
Service Availability Fees	23	\$15,180	
Community Solar		<u>\$6,000</u>	
<b>Total Residential Sales</b>			<b>\$13,938,680</b>
<b><u>COMMERCIAL SALES</u></b>			
Commercial: Single-Phase Energy	16,000,000	\$1,520,000	
Service Availability Fee	950	\$324,900	
Commercial: Three-Phase Energy	40,000,000	\$3,800,000	
Service Availability Fees	497	\$328,020	
<b>Total Commercial Sales</b>			<b>\$5,972,920</b>
<b><u>POWER SERVICE SALES</u></b>			
Power Service Energy	75,000,000	\$5,700,000	
Power Service Demand	195,000	\$1,950,000	
Service Availability Fees	87	\$281,880	
Renewable Energy		<u>\$0</u>	
<b>Total Power Service Sales</b>			<b>\$7,931,880</b>
<b><u>INDUSTRIAL SALES</u></b>			
Industrial Energy	78,000,000	\$5,562,600	
Industrial Demand	150,000	\$1,575,000	
Service Availability Fees	7	\$87,360	
Renewable Energy		<u>\$0</u>	
<b>Total Industrial Sales</b>			<b>\$7,224,960</b>
<b><u>AREA LIGHTING</u></b>			
Metered Lighting			
Metered Lighting Energy	170,000	\$14,960	
Service Availability Fees	15	\$9,900	
NonMetered Lighting		<u>\$64,198</u>	
<b>Total Area Lighting</b>			<b>\$89,058</b>
<b><u>STREET LIGHTING</u></b>			
Metered Lighting			
Metered Lighting Energy	330,000	\$66,000	
Service Availability Fees	24	\$28,800	
NonMetered Lighting		<u>\$86,348</u>	
<b>Total Street Lighting</b>			<b>\$181,148</b>
<b><u>MISCELLANEOUS FEES</u></b>			
Service Fees		\$65,000	
Credit Card Processing Fees		<u>\$0</u>	
<b>Total Miscellaneous Fees</b>			<b>\$65,000</b>
<b><u>INTERDEPARTMENTAL SERVICES - CITY</u></b>			
Billing City Services (64%)			<b>\$194,849</b>
<b><u>RATE STABILIZATION FUND</u></b>			
Rate Stabilization Fund			<b>-\$720,000</b>
<b><u>Utility Incentive</u></b>			
Hartmann			<b>\$0</b>
<b>TOTAL OPERATING REVENUE FOR ELECTRIC DEPARTMENT</b>			<b>\$34,878,495</b>



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Rolla Municipal Utilities  
FY2027 BUDGET

**OPERATING EXPENSES - Electric Department**

	FY2025 <u>ACTUAL</u>	FY2026 <u>PROJECTED</u>	FY2027 <u>BUDGET</u>
<b><u>TRANSMISSION</u></b>			
3570/Bulk Stn: Station Equipment	\$6,600	\$220,000	\$30,000
3597/Bulk Stn: Meters	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Transmission	\$6,600	\$220,000	\$30,000
<b><u>DEPRECIATION</u></b>			
4403/Rolla Municipal Utilities (RMU)	\$1,457,405	\$1,550,000	\$1,600,000
5403/RMU (Fiber 64%)	\$23,082	\$19,200	\$19,200
Total Depreciation	\$1,480,487	\$1,569,200	\$1,619,200
<b><u>INTEREST</u></b>			
4431/Deposits	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Interest	\$0	\$0	\$0
<b><u>POWER PURCHASES/4555</u></b>	<b>\$25,092,050</b>	<b>\$27,000,000</b>	<b>\$27,100,000</b>
<b><u>DISTRIBUTION</u></b>			
4416/Tornado Expenses	\$0	\$1,590,000	\$90,000
4571/O & M - Transmission Lines	\$5,956	\$5,000	\$5,000
4584/Transportation	\$117,992	\$200,000	\$200,000
4588/Misc. Distribution Expense	\$429,349	\$460,000	\$482,000
4591/Maintenance Structures	\$30,215	\$25,000	\$50,000
4592/O & M - Station Equipment	\$29,133	\$40,000	\$50,000
4593/O & M - Overhead Lines	\$1,397,724	\$1,250,000	\$1,300,000
4594/O & M - Underground Lines	\$69,998	\$100,000	\$110,000
4595/Maintenance Transformers	\$22,389	\$25,000	\$35,000
4596/O & M - Streetlights	\$210,576	\$240,000	\$260,000
4597/O & M - Meters	\$128,208	\$130,000	\$140,000
4600/Cost of Electric - Plant Removal	\$1,031,669	\$2,000	\$2,000
Total Distribution	\$3,473,209	\$4,067,000	\$2,724,000
<b><u>CUSTOMER ACCOUNTING &amp; COLLECTING</u></b>			
4902/Meter Reading Expenses	\$68,119	\$70,000	\$75,000
4903/Customer Records & Collections	\$454,963	\$500,000	\$520,000
4904/Uncollectible Accounts	<u>-\$5,153</u>	<u>\$0</u>	<u>\$50,000</u>
Total Customer Acctg & Collecting	\$517,929	\$570,000	\$645,000
<b><u>ADMINISTRATIVE AND GENERAL</u></b>			
4913/Advertising	\$20,250	\$20,000	\$20,000
4920/Administrative & General	\$157,740	\$235,000	\$235,000
4921/Office Supplies and Expenses	\$210,862	\$265,000	\$268,000
4923/Outside Services Employed	\$1,543	\$80,000	\$50,000
4924/Insurance	\$325,489	\$340,000	\$360,000
4926/Employee Benefits	\$1,793,728	\$1,800,000	\$1,600,000
4930/Misc. General Expenses	\$1,169,579	\$30,000	\$30,000
4932/Maintenance General Plant	<u>\$24,289</u>	<u>\$25,000</u>	<u>\$25,000</u>
Total Administrative & General	\$3,703,479	\$2,795,000	\$2,588,000
0426/Interdept Expenses (City)	<u>\$29,931</u>	<u>\$80,000</u>	<u>\$0</u>
TOTAL OPERATING EXPENSES (Elec)	\$34,303,684	\$36,301,200	\$34,706,200



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## OPERATING STATEMENT - Power Production

	<u>FY2025</u> <u>Actual</u>	<u>FY2026</u> <u>Projected</u>	<u>FY2027</u> <u>Budget</u>
<b><u>OPERATING REVENUE</u></b>			
Power Production	\$370,642	\$1,230,000	\$1,830,000
Total Operating Revenue	<b>\$370,642</b>	<b>\$1,230,000</b>	<b>\$1,830,000</b>
<b><u>OPERATING EXPENSES</u></b>			
Depreciation - RMU *	\$32,521	\$25,000	\$50,000
Distribution	\$154,525	\$210,000	\$210,000
Administrative and General	\$18,791	\$25,000	\$25,000
Total Operating Expenses	<b>\$205,837</b>	<b>\$260,000</b>	<b>\$285,000</b>
<b>OPERATING MARGIN FOR POWER PRODUCTION</b>	<b>\$164,805</b>	<b>\$970,000</b>	<b>\$1,545,000</b>

\* includes Fiber

\*\* Streetlights (City)



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## OPERATING REVENUE - Power Production

	Total kWh/kW sold <u>Avg Mtrs/Month</u>		FY2027 <u>BUDGET</u>
<u>POWER PRODUCTION</u>			
Capacity & Operating Credits			
	MoPep Capacity Credits	\$1,800,000	
	Operating Credit	<u>\$30,000</u>	
	<b>Total Power Production</b>		<b>\$1,830,000</b>
<b>TOTAL OPERATING REVENUE FOR POWER PRODUCTION</b>			<hr/> <b>\$1,830,000</b>



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**OPERATING EXPENSES - Power Production**

	FY2025	FY2026	FY2027
	<u>ACTUAL</u>	<u>PROJECTED</u>	<u>BUDGET</u>
<b><u>DEPRECIATION</u></b>			
7403/RMU (Power Production)	\$32,521	\$25,000	\$50,000
<b>Total Depreciation</b>	<b>\$32,521</b>	<b>\$25,000</b>	<b>\$50,000</b>
<b><u>DISTRIBUTION</u></b>			
7546/Engineering	\$110	\$5,000	\$5,000
7547/Fuel	\$8,194	\$50,000	\$50,000
7548/Generation Expense	\$19,299	\$20,000	\$20,000
7549/Miscellaneous	\$0	\$10,000	\$10,000
7553/Generation & Electric Equipment	\$126,922	\$125,000	\$125,000
<b>Total Distribution</b>	<b>\$154,525</b>	<b>\$210,000</b>	<b>\$210,000</b>
<b><u>ADMINISTRATIVE AND GENERAL</u></b>			
7924/Insurance (Power Production)	\$1,862	\$5,000	\$5,000
7926/Employee Benefits (Power Production)	\$16,929	\$20,000	\$20,000
<b>Total Administrative &amp; General</b>	<b>\$18,791</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>TOTAL OPERATING EXPENSES (PP)</b>	<b>\$205,837</b>	<b>\$260,000</b>	<b>\$285,000</b>



**DRAFT**

Rolla Municipal Utilities  
FY2027 BUDGET

### OPERATING STATEMENT - Water Department

	<u>FY2025 ACTUAL</u>	<u>FY2026 PROJECTED</u>	<u>FY2027 BUDGET</u>
<b><u>OPERATING REVENUE</u></b>			
Residential Sales	\$2,283,501	\$2,383,962	\$2,594,806
Non-Residential Sales	\$1,235,024	\$1,800,630	\$1,882,270
Special Sales	\$278,870	\$263,270	\$276,150
Fire Sprinkler Lines	\$86,195	\$101,820	\$101,820
Miscellaneous Fees	\$11,310	\$15,000	\$15,000
Interdepartmental Services - City	\$68,906	\$104,210	\$109,603
<b>Total Operating Revenue</b>	<b>\$3,963,806</b>	<b>\$4,668,892</b>	<b>\$4,979,649</b>
<b><u>OPERATING EXPENSES</u></b>			
Depreciation - RMU *	\$552,019	\$1,010,800	\$1,210,800
Interest on Deposits	\$0	\$0	\$0
Source of Supply	\$556,541	\$627,000	\$632,000
Treatment	\$64,237	\$80,000	\$85,000
Distribution	\$895,172	\$920,000	\$943,000
Customer Accounting	\$304,501	\$320,000	\$355,000
Administrative and General	<u>\$1,269,241</u>	<u>\$1,343,000</u>	<u>\$1,358,000</u>
<b>Total Operating Expenses</b>	<b>\$3,641,712</b>	<b>\$4,300,800</b>	<b>\$4,583,800</b>
<b>OPERATING MARGIN FOR WATER DEPARTMENT</b>	<b>\$322,094</b>	<b>\$368,092</b>	<b>\$395,849</b>

\* includes Fiber

\*\* Fire protection (City)



**OPERATING REVENUE - Water Department**

	Total Gals Sold & Avg Mtrs/Month		<u>FY2027 BUDGET</u>
<b><u>RESIDENTIAL SALES</u></b>			
Residential Water	325,000,000	\$1,543,750	
Service Availability Fees			
5/8" or 3/4"	6,501	\$1,014,156	
1"	57	\$13,680	
1-1/2"	1	\$420	
2"	33	\$17,820	
3"	3	\$3,240	
4"	1	\$1,740	
<b>Total Residential Sales</b>			<b>\$2,594,806</b>
<b><u>NON-RESIDENTIAL SALES</u></b>			
Non-Residential Water ^	343,000,000	\$1,629,250	
Service Availability Fees			
5/8" or 3/4"	570	\$88,920	
1"	118	\$28,320	
1-1/2"	5	\$2,100	
2"	138	\$74,520	
3"	45	\$48,600	
4"	4	\$6,960	
6"	1	\$3,600	
<b>Total Commercial Sales</b>			<b>\$1,882,270</b>
<b><u>SPECIAL SALES</u></b>			
MS&T/Special Sales	31,000,000	\$144,150	
Service Availability Fee			
6"	5	\$18,000	
Water District Sales	20,000,000	\$114,000	
Utility Surcharge - NPZ		\$0	
<b>Total Special Sales</b>			<b>\$276,150</b>
<b><u>FIRE SPRINKLER LINE FEES</u></b>			
<=4"	135	\$56,700	
6"	31	\$22,320	
8"	17	\$20,400	
10"	1	\$2,400	
<b>Total Fire Sprinkler Line Fees</b>			<b>\$101,820</b>
<b><u>MISCELLANEOUS FEES</u></b>			
Service Fees		\$15,000	
Credit Card Fees		\$0	
<b>Total Miscellaneous Fees</b>			<b>\$15,000</b>
<b><u>INTERDEPARTMENTAL SERVICES - CITY</u></b>			
Billing City Services (36%)			<b>\$109,603</b>
<b>TOTAL OPERATING REVENUE FOR WATER DEPARTMENT</b>			<b>\$4,979,649</b>



**OPERATING EXPENSES - Water Department**

	<u>FY2025 ACTUAL</u>	<u>FY2026 PROJECTED</u>	<u>FY2027 BUDGET</u>
<b><u>DEPRECIATION</u></b>			
8403/Rolla Municipal Utilities	\$539,036	\$1,000,000	\$1,200,000
5403/Rolla Municipal Utilities (Fiber 36%)	\$12,984	\$10,800	\$10,800
<b>Total Depreciation</b>	<b>\$552,019</b>	<b>\$1,010,800</b>	<b>\$1,210,800</b>
<b><u>INTEREST</u></b>			
8430/Water project	\$0	\$0	\$0
8431/Deposits	\$0	\$0	\$0
<b>Total Interest</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>SOURCE OF SUPPLY</u></b>			
8611/O & M - Wells & Well Houses	\$92,900	\$75,000	\$80,000
8623/Fuel or Power for Pumping	\$453,857	\$550,000	\$550,000
8633/O & M - Pumps & Pump Houses	\$9,784	\$2,000	\$2,000
Transfer to Electric Reserves NPZ	\$0	\$0	\$0
<b>Total Source of Supply</b>	<b>\$556,541</b>	<b>\$627,000</b>	<b>\$632,000</b>
<b><u>TREATMENT</u></b>			
8641/Chemicals	\$22,583	\$20,000	\$20,000
8652/O & M - Treatment	\$41,654	\$60,000	\$65,000
<b>Total Treatment</b>	<b>\$64,237</b>	<b>\$80,000</b>	<b>\$85,000</b>
<b><u>DISTRIBUTION</u></b>			
8584/Transportation	\$79,956	\$75,000	\$75,000
8665/Miscellaneous Distribution	\$259,144	\$285,000	\$298,000
8672/O & M - Towers	\$7,249	\$20,000	\$10,000
8673/O & M - Mains	\$423,080	\$400,000	\$420,000
8675/O & M - Service Lines	\$58,843	\$80,000	\$80,000
8676/O & M - Meters	\$50,354	\$50,000	\$50,000
8677/Maintenance Hydrants	\$16,546	\$10,000	\$10,000
<b>Total Distribution</b>	<b>\$895,172</b>	<b>\$920,000</b>	<b>\$943,000</b>
<b><u>CUSTOMER ACCOUNTING &amp; COLLECTING</u></b>			
8902/Meter Reading Expenses	\$56,881	\$50,000	\$55,000
8903/Records & Collection Expenses	\$250,187	\$270,000	\$280,000
8904/Uncollectible Accounts	-\$2,567	\$0	\$20,000
<b>Total Customer Acctg &amp; Collecting</b>	<b>\$304,501</b>	<b>\$320,000</b>	<b>\$355,000</b>
<b><u>ADMINISTRATIVE AND GENERAL</u></b>			
8913/Advertising	\$6,150	\$8,000	\$8,000
8920/Administrative & General	\$97,078	\$135,000	\$135,000
8921/Office Supplies and Expenses	\$110,586	\$145,000	\$145,000
8923/Outside Services Employed	\$3,393	\$50,000	\$15,000
8924/Insurance	\$133,012	\$140,000	\$150,000
8926/Employee Benefits	\$775,042	\$760,000	\$800,000
8930/Primacy Fees	\$102,514	\$55,000	\$55,000
8591/Maint to Service Dept	\$16,630	\$15,000	\$15,000
8930/Misc General - Expenses	\$11,095	\$20,000	\$20,000
8932/Maintenance General Plant	\$13,742	\$15,000	\$15,000
<b>Total Administrative &amp; General</b>	<b>\$1,269,241</b>	<b>\$1,343,000</b>	<b>\$1,358,000</b>
<b>TOTAL OPERATING EXPENSES FOR WATER DEPARTMENT</b>	<b>\$3,641,712</b>	<b>\$4,300,800</b>	<b>\$4,583,800</b>

\* Fire Protection (City)



**CAPITAL EXPENDITURES - SUMMARY**

	<u>FY2025</u> <u>ACTUAL</u>	<u>FY2026</u> <u>PROJECTED</u>	<u>FY2027</u> <u>BUDGET</u>
<b><u>ELECTRIC</u></b>			
Transmission (138kV)	\$19,820	\$0	\$0
Sub-Transmission (34.5kV)	\$0	\$0	\$110,000
Distribution	\$1,505,112	\$1,215,000	\$5,430,000
General Plant	\$85,842	\$363,965	\$6,422,400
Fiber (64%)	<u>\$43,947</u>	<u>\$1,987</u>	<u>\$0</u>
Total Electric Cap Exp	\$1,654,721	\$1,580,951	\$11,962,400
<b><u>WATER</u></b>			
Source of Supply	\$0	\$0	\$425,000
Pumping Plant	\$312,151	\$2,600,000	\$285,000
Distribution	\$976,088	\$2,525,000	\$1,865,000
General Plant	\$48,286	\$204,730	\$3,630,600
Fiber (36%)	<u>\$0</u>	<u>\$1,117</u>	<u>\$0</u>
Total Water Cap Exp	\$1,336,525	\$5,330,848	\$6,205,600
<b><u>POWER PRODUCTION</u></b>			
Distribution	<u>\$0</u>	<u>\$0</u>	<u>\$1,500,000</u>
Total Power Production Cap Exp	\$0	\$0	\$1,500,000
TOTAL CAPITAL EXPENDITURES	\$2,991,246	\$6,911,799	\$19,668,000



**CAPITAL EXPENDITURES - Electric Department**

	<u>FY2025</u> <u>ACTUAL</u>	<u>FY2026</u> <u>PROJECTED</u>	<u>FY2027</u> <u>BUDGET</u>
<b><u>TRANSMISSION (138 kV)</u></b>			
3350/Land & Land Rights	\$0	\$0	\$0
3353/Station Equipment	\$19,820	\$0	\$0
3355/Poles, Towers, & Fixtures	\$0	\$0	\$0
3356/Overhead Conductors & Devices	\$0	\$0	\$0
3370/Meters	\$0	\$0	\$0
Total Transmission	\$19,820	\$0	\$0
<b><u>SUB-TRANSMISSION (34.5 kV)</u></b>			
4350/Land & Land Rights	\$0	\$0	\$0
4353/Station Equip - 34 KV	\$0	\$0	\$0
4355/Poles & Fixtures	\$0	\$0	\$50,000
4356/Overhead Conductors & Devices	\$0	\$0	\$25,000
4357/Underground Conductors & Devices	\$0	\$0	\$25,000
4358/Underground Conduit	<u>\$0</u>	<u>\$0</u>	<u>\$10,000</u>
Total Sub-Transmission	\$0	\$0	\$110,000
<b><u>DISTRIBUTION</u></b>			
4360/Land and Land Rights	\$0	\$0	\$0
4361/Structures & Improvements	\$0	\$0	\$0
4362/Station Equipment	\$48,186	\$100,000	\$1,045,000
4364/Poles, Towers & Fixtures	\$16,871	\$20,000	\$200,000
4365/Overhead Conductors & Devices	\$70,478	\$40,000	\$80,000
4366/Underground Conduit	\$310,300	\$300,000	\$400,000
4367/Underground Conductors & Devices	\$188,798	\$300,000	\$500,000
4368/Line Transformers	\$803,813	\$400,000	\$150,000
4369/Services	\$18,978	\$5,000	\$5,000
4370/Meters	\$0	\$0	\$3,000,000
4372/Rental Property: Customer Premises	\$0	\$0	\$0
4373/Streetlighting & Signal Systems	\$47,687	\$50,000	\$50,000
Total Distribution	\$1,505,112	\$1,215,000	\$5,430,000
<b><u>GENERAL PLANT</u></b>			
4389/Land and Land Rights (64%)	\$0	\$0	\$0
4390/Structures & Improvements (64%)	\$0	\$0	\$5,120,000
4391/Office Furniture & Equipment (64%)	\$0	\$9,600	\$275,200
4392/Transportation Equipment (64%)	\$43,229	\$182,627	\$640,000
4394/Tools, Shop & Garage Equip (64%)	\$0	\$0	\$12,800
4395/Laboratory Equipment	\$0	\$0	\$0
4396/Power Operated Equipment (64%)	\$42,613	\$171,738	\$374,400
4397/Communication Equipment (64%)	\$0	\$0	<u>\$0</u>
Total General Plant	\$85,842	\$363,965	\$6,422,400
<b><u>CAPITAL EXPENDITURES/FIBER (64%)</u></b>	<b>\$43,947</b>	<b>\$1,987</b>	<b>\$0</b>
<b>TOTAL CAPITAL EXPENDITURES FOR ELECTRIC DEPARTMENT</b>	<b>\$1,654,721</b>	<b>\$1,580,951</b>	<b>\$11,962,400</b>



**CAPITAL EXPENDITURES - Water Department**

	<u>FY2025</u> <u>ACTUAL</u>	<u>FY2026</u> <u>PROJECTED</u>	<u>FY2027</u> <u>BUDGET</u>
<b><u>SOURCE OF SUPPLY</u></b>			
8310/Land and Land Rights	\$0	\$0	\$0
8311/Structures & Improvements	\$0	\$0	\$425,000
8314/Wells and Springs	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Source of Supply	\$0	\$0	\$425,000
<b><u>PUMPING PLANT</u></b>			
8320/Land and Land Rights	\$41,379	\$0	\$0
8321/Structures & Improvements	\$19,557	\$2,400,000	\$85,000
8325/Electric Pumping Equipment	<u>\$251,215</u>	<u>\$200,000</u>	<u>\$200,000</u>
Total Pumping Plant	\$312,151	\$2,600,000	\$285,000
<b><u>DISTRIBUTION</u></b>			
8340/Land and Land Rights	\$0	\$0	\$0
8342/Reservoirs & Standpipes	\$0	\$0	\$0
8343/Transmission & Distribution Mains	\$938,409	\$2,500,000	\$750,000
8346/Meters	\$37,550	\$5,000	\$1,105,000
8348/Fire Hydrants	<u>\$129</u>	<u>\$20,000</u>	<u>\$10,000</u>
Total Distribution	\$976,088	\$2,525,000	\$1,865,000
<b><u>GENERAL PLANT</u></b>			
8395/Laboratory Equipment	\$0	\$0	\$0
4389/Land and Land Rights (36%)	\$0	\$0	\$0
4390/Structures & Improvements (36%)	\$0	\$0	\$2,880,000
4391/Office Furniture & Equipment (36%)	\$0	\$5,400	\$154,800
4392/Transportation Equipment (36%)	\$24,316	\$102,728	\$378,000
4394/Tools, Shop & Garage Equip (36%)	\$0	\$0	\$7,200
4395/Laboratory Equipment (36%)	\$0	\$0	\$0
4396/Power Operated Equipment (36%)	\$23,970	\$96,602	\$210,600
4397/Communication Equipment (36%)	\$0	\$0	\$0
Total General Plant	\$48,286	\$204,730	\$3,630,600
<b><u>CAPITAL EXPENDITURES/FIBER (36%)</u></b>	<u>\$0</u>	<u>\$1,117</u>	<u>\$0</u>
<b>TOTAL CAPITAL EXPENDITURES FOR WATER DEPARTMENT</b>	<b>\$1,336,525</b>	<b>\$5,330,848</b>	<b>\$6,205,600</b>



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## CAPITAL EXPENDITURES - Power Production Department

	<u>FY2025 ACTUAL</u>	<u>FY2026 PROJECTED</u>	<u>FY2027 BUDGET</u>
<u>DISTRIBUTION</u>			
7344/Generators	\$0	\$0	\$1,500,000
Total Distribution	\$0	\$0	\$1,500,000
TOTAL CAPITAL EXPENDITURES FOR POWER PRODUCTION	<u>\$0</u>	<u>\$0</u>	<u>\$1,500,000</u>



**RESTRICTED ELECTRIC RESERVE PROJECTS**

	FY2025	FY2026	FY2027
- 11th Street Underground (4366/4367/4368)	\$225,000	\$0	\$0
- Pine Street Electric Improvements	\$180,000	\$0	\$0
-Bridgeschool to Dewing Tie	\$100,000	\$600,000	\$0
-10th Street Underground	\$0	\$0	\$800,000
- Automated Meter Reading	\$0	\$0	\$2,011,941
4390/Structures & Improvements			
- Service Department Equipment Parking(9,500 sq. ft.)	\$0	\$700,000	\$0
- Service Department Equipment Shop (5,000 sq. ft.)	\$0	\$500,000	\$0
- Service Department Office Addition (15,000 sq. ft.)	\$684,850	\$4,000,000	\$4,000,000
- Service Center Access Control	\$0	\$0	\$150,000
- Service Center Expansion Furnishing	\$0	\$0	\$200,000
<b>TOTAL PROJECT EXPENSES</b>	<b>\$1,189,850</b>	<b>\$5,800,000</b>	<b>\$7,161,941</b>





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Rolla Municipal Utilities  
CAPITAL EXPENDITURES - FY26 Budget & Projected and FY27 Budget

	FY26 Cap Exp Budget			FY26 Cap Exp Projected			FY27 Cap Exp Budget		
	Item \$	Acct Total	TOTALS	Item \$	Acct Total	TOTALS	Item \$	Acct Total	TOTALS
<b>Total Electric Department (see pg 1)</b>			<b>\$5,090,000</b>	<b>\$1,783,694</b>			<b>\$17,125,000</b>		
<b>FIBER DEPARTMENT</b>									
5360 Land & Land Rights		\$0		\$0		\$0		\$0	
5361 Structures & Improvements		\$0		\$0		\$0		\$0	
5362 Station Equipment		\$0		\$3,104		\$0		\$0	
5364 Poles, Towers & Fixtures		\$0		\$0		\$0		\$0	
<b>Total - Fiber Department</b>			<b>\$0</b>	<b>\$3,104</b>			<b>\$0</b>		
<b>WATER DEPARTMENT</b>									
<b>SOURCE OF SUPPLY</b>									
8310 Land and Land Rights		\$20,000		\$0		\$0		\$0	
- Woodcrest Well	\$20,000			\$0		\$0		\$0	
8311 Structures & Improvements		\$375,000		\$0		\$0		\$425,000	
- HYPOINT Well House #2	\$350,000			\$0		\$350,000		\$50,000	
- Well 16 Fence	\$0			\$0		\$50,000		\$0	
- Miscellaneous	\$25,000			\$0		\$25,000		\$0	
8314 Wells and Springs		\$0		\$0		\$0		\$0	
-	\$0			\$0		\$0		\$0	
<b>PUMPING PLANT</b>									
8320 Land & Land Rights		\$0		\$0		\$0		\$0	
8321 Structures & Improvements		\$2,385,000		\$2,400,000		\$70,000		\$85,000	
- Lanning Pump Station Controls	\$70,000			\$0		\$70,000		\$0	
- Nagogami Pressure Zone Pump Str	\$2,300,000			\$2,400,000		\$0		\$0	
- Well #10	\$15,000			\$0		\$15,000		\$0	
8325 Electric Pumping Equipment		\$200,000		\$200,000		\$200,000		\$200,000	
- Well pump replacements	\$200,000			\$200,000		\$200,000		\$200,000	
<b>DISTRIBUTION</b>									
8342 Distribution Reservoirs and Standpipes		\$0		\$0		\$0		\$0	
8343 Transmission & Distribution Mains		\$2,750,000		\$2,500,000		\$750,000		\$750,000	
- Normal main replacement	\$750,000			\$500,000		\$750,000		\$0	
- Nagogami Pressure Zone	\$2,000,000			\$2,000,000		\$0		\$0	
- Hwy 72 Water Main Replacement	\$0			\$0		\$0		\$0	
8346 Meters		\$0		\$5,000		\$1,100,000		\$1,105,000	
-AMI Meter Change Out						\$5,000		\$0	
-Meters								\$10,000	
8348 Fire Hydrants		\$30,000		\$20,000		\$10,000		\$10,000	
- Nagogmi Pressure Zone	\$30,000					\$10,000			
<b>GENERAL PLANT</b>									
8395 Laboratory Equipment		\$0		\$0		\$0		\$0	
<b>Total - Water Department</b>			<b>\$5,760,000</b>	<b>\$5,125,000</b>			<b>\$2,575,000</b>		
			<b>FY26 BUDGET \$10,850,000</b>	<b>FY26 PROJECTED \$6,911,798</b>			<b>FY27 BUDGET \$19,700,000</b>		

## EQUIPMENT RATE SCHEDULE

	<u>FEMA Category</u>		
Line Truck #6, 8	8670 & 8799	\$78.09	\$99.72/hour + IRS Standard Mileage Rate
Line Truck #8			<del>\$67.44/hour + IRS Standard Mileage Rate</del>
Line Truck #10, 31	8487 & 8670	\$51.04	\$64.20/hour + IRS Standard Mileage Rate
Line Truck #17	8486 & 8804	\$40.38	\$51.12/hour + IRS Standard Mileage Rate
Line Truck #20, 22	8488 & 8670	\$66.76	\$79.92/hour + IRS Standard Mileage Rate
Line Truck #22			<del>\$90.59/hour + IRS Standard Mileage Rate</del>
Line Truck #31			<del>\$64.20/hour + IRS Standard Mileage Rate</del>
Flat Bed Trucks #2, 3, 18	8703	\$65.09	\$48.00/hour + IRS Standard Mileage Rate
Dump Trucks #21, 27	8721		\$74.83/hour + IRS Standard Mileage Rate
Service Truck #30	8670 & 8798	\$67.44	\$48.00/hour + IRS Standard Mileage Rate
Pickup Trucks (1/2 ton)	8071	\$25.80	\$20.00/hour + IRS Standard Mileage Rate
Pickup Trucks (3/4 ton)	8807		\$27.78/hour + IRS Standard Mileage Rate
Pickup Trucks (1 ton)	8808		\$31.81/hour + IRS Standard Mileage Rate
All other RMU passenger vehicles	8074		\$22.91/hour + IRS Standard Mileage Rate

Air Compressor	8013		\$31.69/hour
Backhoe	8572		\$91.69/hour
Arborist Lift/Backyard Digger Derrick	8490 & 8600	\$77.61	<del>\$72.67/hour</del>
Vacuum Trailer	8717	\$95.06	<del>\$93.75/hour</del>
Forklift	8302		\$47.48/hour
Rock Breaker	N/A		\$95.00/hour
Skid Steer	8541		\$53.24/hour
Compact Excavator			\$48.97/hour
Mid-Size Tractor			\$53.37/hour
Chipper			\$55.16/hour
Pulling Rig or Wire Rig			\$30.00/hour
300 KW Generator			\$133.50/hour
Light Tower			\$9.65/hour

-All equipment is subject to sales tax  
 -All equipment rental rates are +20% for administration

Labor (Hourly Wage + Fringe Benefits) x 1.2

Superseding EQUIPMENT RATE SCHEDULE effective.....October 1, 2024 ~~2025~~

Approved by the Rolla Board of Public Works .....June \_\_, 2025 ~~2026~~

Effective on and after.....October 1, 2025 ~~2026~~

\_\_\_\_\_  
 Nicholas Barrack, President

\_\_\_\_\_  
 Joseph Polizzi, Secretary

\_\_\_\_\_  
 Dr. Wm. E. Showalter, Vice President

\_\_\_\_\_  
 Fred L. Stone, Vice Secretary

## AREA LIGHTING

These charges are non-refundable and cannot be transferred to another location.

**METERED LIGHTING**      Applicable for overhead outdoor lighting separately metered by Rolla Municipal Utilities and used primarily for area lighting, parking lot lighting, or illumination of outdoor athletic facilities. Deminimus usage for auxiliary structures, such as restrooms, locker room(s), concession stands, or like structures may be included in this rate class at the discretion of Rolla Municipal Utilities.

**RATE**      Energy Charge: For all KWH energy used, per month.....~~\$0.078~~ **\$0.88/kWh**  
**SERVICE AVAILABILITY FEE** .....~~\$50.00~~ **\$55.00/meter**  
 Applicable to any metered lighting customer for each active meter, per month.

**POWER COST ADJUSTMENT (PCA)**  
 In addition to all other charges, the amount of the Customer’s bill will be increased or decreased by an amount per kilowatt hour calculated according to the Power Cost Adjustment (PCA) – Rider.

**NON-METERED LIGHTING**      Applicable for overhead outdoor lighting listed below not metered by Rolla Municipal Utilities and used exclusively for area lighting.

**RATE** per month

SOD: 100-watt High Pressure Sodium (HPS).....	\$7.60/light
CITY: 250 watt HPS light, per month.....	\$15.00/light
MTHA: 400 watt HPS or Metal Halide, per month.....	\$23.20/light
LR10: Rental Light – 60 watt LED, per month.....	\$4.90/light
LR40: Rental Light – 240 watt LED, per month.....	\$20.00/light

**RATE** for installation

LR10: On an existing pole with conductor in place.....	\$210/light
LR40: On an existing pole with conductor in place .....	\$1,150/light

Additional Costs: If installation of light(s) requires the installation of any combination of new pole(s) and/or conductor the applicant shall be required to pay for all costs associated with installing the pole and/or conductor in accordance with standard RMU billing practices for such work.

**CONDITIONS OF SERVICE FOR NON-METERED LIGHTING**  
 Installation of non-metered lighting is to be only at locations where the customer has electric service from Rolla Municipal Utilities. Lamps will be controlled by a photocell to burn from approximately dusk to dawn. Customer shall notify Rolla Municipal Utilities if a lamp is not working properly and RMU will be allowed reasonable time to perform maintenance of the installation to restore the lamp to proper operation. The facilities installed under this schedule will remain the property of Rolla Municipal Utilities. Rolla Municipal Utilities reserves the right to charge the customer for damage caused by external forces, accidents and/or vandalism. Charges for lights installed under this schedule will be invoiced with the electric and water service and must be paid when due. Rolla Municipal Utilities reserves the right to terminate service for non-metered lighting in the event the pole is no longer accessible, access to the light is not viable through normal means, and other similar circumstances.

**METHODS OF PAYMENT**  
 (REF. RMU’s General Rules and Regulation, section “IV. Billing and Payments.”)

Superseding AREA LIGHTING SCHEDULE effective.....October 1, 2021-2023  
 Approved by the Rolla Board of Public Works .....August 1, 2023 TBD  
 Effective on and after.....October 1, 2023 2026

\_\_\_\_\_  
 Nicholas Barrack, President

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 Joseph Polizzi, Secretary

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 Dr. Wm. E. Showalter, Vice President

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 Fred L. Stone, Vice Secretary

### ELECTRIC - Residential

#### RESIDENTIAL SERVICE RATE

Applicable to any customer, with an actual monthly demand of less than 100kW, that purchases the majority of their electricity for personal domestic use as defined in Section 144.030(24) RSMo. A business and/or place requiring a license to do business shall not be considered under this rate.

RATE Energy Charge: For all kWh energy used, per month.....~~\$0.091~~ **\$0.095/kWh**

#### SERVICE AVAILABILITY FEE

Applicable to the following customers for each active meter, per month

Residential: Single-Phase.....~~\$26.00~~ **\$28.50/meter**

Residential: Three-Phase.....~~\$50.00~~ **\$55.00/meter**

#### POWER COST ADJUSTMENT (PCA)

In addition to all other charges, the amount of the Customer's bill will be increased or decreased by an amount per kilowatt hour calculated according to the Power Cost Adjustment (PCA) – Rider.

#### CHARACTER OF SERVICE

Rolla Municipal Utilities will specify and supply a standard single phase service. Three-phase service may also be supplied at the option of Rolla Municipal Utilities. Ordinarily this service will be limited to installations having at least one individual unit of five (5) kW or greater load.

#### METHODS OF PAYMENT

(REF. RMU's General Rules and Regulation, section "IV. Billing and Payments.")

Superseding RESIDENTIAL SERVICE RATE SCHEDULE effective.....October 1, ~~2024~~ **2025**

Approved by the Rolla Board of Public Works .....July \_\_, ~~2025~~ **2026**

Effective on and after.....October 1, ~~2025~~ **2026**

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Nicholas Barrack, President

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Dr. Wm. E. Showalter, Vice President

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Joseph Polizzi, Secretary

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Fred L. Stone, Vice Secretary

### ELECTRIC – Non-Residential

#### COMMERCIAL SERVICE RATE

Applicable to ALL NON-RESIDENTIAL CUSTOMERS WITH ACTUAL METERED MONTHLY DEMAND OF LESS THAN 100 KW.

RATE Energy Charge: For all kWh energy used, per month.....~~\$0.091~~ **\$0.095/kWh**

#### SERVICE AVAILABILITY FEE

Applicable to the following customers for each active meter, per month

Commercial: Single-Phase..... ~~\$26.00~~ **\$28.00/meter**

Commercial: Three-Phase..... ~~\$50.00~~ **\$55.00/meter**

#### POWER COST ADJUSTMENT (PCA)

In addition to all other charges, the amount of the Customer’s bill will be increased or decreased by an amount per kilowatt hour calculated according to the Power Cost Adjustment (PCA) – Rider.

#### CHARACTER OF SERVICE

Rolla Municipal Utilities will specify and supply a standard single and/or three phase alternation current service voltage. When it is necessary to build lines and install transformers for large power loads, Rolla Municipal Utilities will treat each such installation on its own merits and propose a financing plan with the customer.

Where more than one meter is installed for a customer, Rolla Municipal Utilities reserves the right to accumulate energy consumption. The account will be billed as though supplied through one meter, regardless of the character of service.

Where it is necessary to install transformers, lines, or make long three phase extensions to supply three phase equipment, the three phase service will be billed separately from the single phase service and subject to the monthly minimum.

#### METHODS OF PAYMENT

(REF. RMU’s General Rules and Regulation “IV. Billing and Payments.”)

Superseding COMMERCIAL SERVICE RATE SCHEDULE effective.....October 1, ~~2024~~ **2025**

Approved by the Rolla Board of Public Works .....July \_\_\_\_, ~~2025~~ **2026**

Effective on and after.....October 1, ~~2025~~ **2026**

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Nicholas Barrack, President

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Dr. Wm. E. Showalter, Vice President

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Joseph Polizzi, Secretary

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Fred L. Stone, Vice Secretary

### ELECTRIC – Residential or Non-Residential

**POWER SERVICE RATE** Applicable to customers with an actual monthly billing demand of 100 kW or greater, but less than 1000 kW during two months or more in the billing periods of July through October.

**RATE** Energy Charge: For all kWh energy used, per month.....~~\$0.071~~ **\$0.076** kWh  
Demand Charge: For all kW demand, per month.....~~\$9.00~~ **\$10.00**/kW

**SERVICE AVAILABILITY FEE**.....~~\$250.00~~ **\$270.00**/meter  
Applicable to Power Service customers for each active energy meter, per month.

**POWER COST ADJUSTMENT (PCA)**

In addition to all other charges, the amount of the Customer’s bill will be increased or decreased by an amount per kilowatt hour calculated according to the Power Cost Adjustment (PCA) – Rider.

**DETERMINATION OF DEMAND** The monthly billing demand shall be the maximum demand measured during the month in any fifteen (15) minute period.

**TRANSFORMER DISCOUNT** Where service is metered at the primary voltage, and transformers and protective equipment are owned and maintained by the customer, 3% of the net monthly kWh charges will be deducted.

**SUBSTATION DISCOUNT** Where service is metered at the primary voltage, and the substation and distribution system are owned and maintained by the customer 5% of the net monthly kWh charges will be deducted.

**CHARACTER OF SERVICE**

Rolla Municipal Utilities will specify and supply a standard single and/or three phase alternation current service voltage. When it is necessary to build lines and install transformers for large power loads, Rolla Municipal Utilities will treat each such installation on its own merits and propose a financing plan with the customer.

Where more than one meter is installed for a customer, Rolla Municipal Utilities reserves the right to accumulate energy consumption and demand. The account will be billed as though supplied through one meter, regardless of the character of service.

RMU reserves the right to charge customers where it is necessary to install transformers, lines, or make long three phase extensions to supply three phase equipment. Terms for any reimbursement shall be finalized prior to RMU commencing any work.

**METHODS OF PAYMENT**

(REF. RMU’s General Rules and Regulation, section “IV. Billing and Payments.”)

Superseding POWER SERVICE RATE SCHEDULE effective.....October 1, ~~2024~~ **2025**

Approved by the Rolla Board of Public Works .....July \_\_\_\_, ~~2025~~ **2026**

Effective on and after.....October 1, ~~2025~~ **2026**

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Nicholas Barrack, President

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Dr. Wm. E. Showalter., Vice President

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Joseph Polizzi, Secretary

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Fred L. Stone, Vice Secretary

### ELECTRIC – Non-Residential

**\*INDUSTRIAL SERVICE RATE** Applicable to all non-residential customers whose actual monthly billing demand exceeds 1000 kW during two months or more in the billing periods of July through October.

**RATE** Energy Charge: For all kWh energy used, per month.....~~\$0.069~~ **\$0.073/kWh**  
Demand Charge: For all kW demand, per month.....~~\$9.50~~ **\$10.50/kW**

**SERVICE AVAILABILITY FEE**.....~~\$1,000.00~~ **\$1040.00/meter**  
Applicable to Power Service customers for each active energy meter, per month.

**POWER COST ADJUSTMENT (PCA)**

In addition to all other charges, the amount of the Customer’s bill will be increased or decreased by an amount per kilowatt hour calculated according to the Power Cost Adjustment (PCA) – Rider.

**DETERMINATION OF DEMAND** The monthly billing demand shall be the maximum demand measured during the month in any fifteen (15) minute period.

**TRANSFORMER DISCOUNT** Where service is metered at the primary voltage, and transformers and protective equipment are owned and maintained by the customer, 3% of the net monthly kWh charges will be deducted.

**SUBSTATION DISCOUNT** Where service is metered at the primary voltage, and the substation and distribution system are owned and maintained by the customer 5% of the net monthly kWh charges will be deducted.

**CHARACTER OF SERVICE**

Rolla Municipal Utilities will specify and supply a standard single and/or three phase alternation current service voltage. When it is necessary to build lines and install transformers for large power loads, Rolla Municipal Utilities will treat each such installation on its own merits and propose a financing plan with the customer.

Where more than one meter is installed for a customer, Rolla Municipal Utilities reserves the right to accumulate energy consumption and demand. The account will be billed as though supplied through one meter, regardless of the character of service.

RMU reserves the right to charge customers where it is necessary to install transformers, lines, or make long three phase extensions to supply three phase equipment. Terms for any reimbursement shall be finalized prior to RMU commencing any work.

**METHODS OF PAYMENT**

(REF. RMU’s General Rules and Regulation, section “IV. Billing and Payments.”)

Superseding INDUSTRIAL SERVICE RATE SCHEDULE effective.....October 1, ~~2024~~ **2025**

Approved by the Rolla Board of Public Works .....July \_\_, ~~2025~~ **2026**

Effective on and after.....October 1, ~~2025~~ **2026**

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Nicholas Barrack, President

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Dr. Wm. E. Showalter, Vice President

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Joseph Polizzi, Secretary

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Fred L. Stone, Vice Secretary

### ELECTRIC – Non-Residential

**INTERRUPTIBLE INDUSTRIAL SERVICE RATE**     Applicable to all non-residential customers whose actual monthly billing demand exceeds 1000 kW during two months or more in the billing periods and have agreed to interrupt electric service as provided under special contract with RMU.

**RATE**     Energy Charge: For all kWh energy used, per month.....\$0.0782/kWh

**SERVICE AVAILABILITY FEE**.....\$1,000.00/meter  
Applicable to customers for each active energy meter, per month.

**POWER COST ADJUSTMENT (PCA)**

In addition to all other charges, the amount of the Customer’s bill will be increased or decreased by an amount per kilowatt hour calculated according to the Power Cost Adjustment (PCA) – Rider.

**UNAUTHORIZED USE CHARGE**     During any period that RMU interrupts electric service, any customer using electricity (in excess of the maximum load authorized by RMU) shall be subject to an unauthorized use charge in the amount of \$25.00 per kW for each kW of demand. Such charge shall be in addition to any charges otherwise payable to RMU of electric service under this rate schedule. The payment of this unauthorized use charge shall not be considered as a substitute for any other remedy available to RMU, including, but not limited to, reduction of service.

**TRANSFORMER DISCOUNT**     Where service is metered at the primary voltage, and transformers and protective equipment are owned and maintained by the customer, 3% of the net monthly kWh charges will be deducted.

**CHARACTER OF SERVICE**

Rolla Municipal Utilities will supply a standard three phase alternating current service. RMU reserves the right to charge customers where it is necessary to install transformers, lines, or make long three phase extensions to supply three phase equipment. Terms for any reimbursement shall be finalized prior to RMU commencing any work.

**METHODS OF PAYMENT**

(REF. RMU’s General Rules and Regulation, section “IV. Billing and Payments.”)

Superseding INTERRUPTIBLE INDUSTRIAL SERVICE RATE effective.....February 1, 2024

Approved by the Rolla Board of Public Works ..... July 29, 2025

Effective on and after..... October 1, 2025

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Nicholas Barrack, President

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Vice President – Dr. Wm. E. Showalter

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Joseph Polizzi, Secretary

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Fred L. Stone, Vice Secretary

### MISCELLANEOUS SERVICE FEES

The charges listed below are non-refundable, and cannot be transferred to another location.

**SERVICE FEE** .....~~\$20.00~~ **\$25.00** each  
For each new connection of service (includes transfer of service)

**LATE FEE** ..... 10% on late unpaid balance  
Applicable to any customer whose utility bill is not paid prior to the delinquent date.

**RETURNED PAYMENT FEES** ..... ~~\$30.00~~ **\$25.00** each  
Applicable to any customer whose payment is returned to RMU by a banking or credit card institution for any reason. This includes all returned checks, ACH's, and credit card transactions. This fee, in addition to payment, shall be due immediately upon notice, written or verbal, from RMU.

**RECONNECT FEE** \$50.00 each  
For each service reconnect due to cut-off for nonpayment

~~**CREDIT/DEBIT CARD PROCESSING FEE**  
Processed by customer and face-to-face transactions ..... \$0.00 each  
Phone transactions processed by RMU Staff ..... \$2.00 each  
Credit and Debit transactions shall be limited to \$2,000.00 transactions.~~

**UNCOLLECTIBLE ACCOUNT(S) FEE**  
Per City of Rolla Ordinance 3941 Section 35-166, applicable to any customer whose account(s) are uncollectible by RMU and are forwarded to a collection agency, attorney, court, etc. Customer shall be responsible for all collection fees, currently twenty-five percent (25%)\*, and/or attorney fees plus court costs and interest.  
\*The above fee is subject to change.

**METHODS OF PAYMENT**  
(Ref. RMU's General Rules and Regulations)

Superseding MISCELLANEOUS FEES effective ..... October 1, ~~2020~~ **2023**  
Passed by the Rolla Board of Public Works ..... ~~August 1, 2023~~ **2026**  
Effective on and after ..... October 1, ~~2023~~ **2026**

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Nicholas Barrack, President

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Fred L. Stone, Vice Secretary

WATER

**WATER SERVICE RATE** ..... \$4.65 per 1,000 gallons, per month

SPECIAL RATES

\$4.55 per 1000 gallons, per month, on 6" meters only

- Missouri University of Science & Technology (MS&T) Applicable to the use of service by MS&T. (October 18, 1983 agreement with Missouri University of Science & Technology, formerly University of Missouri-Rolla, for water service on file in Rolla Municipal Utilities' Business Office.)

\$5.58 per 1000 gallons, per month

- Public Water Supply District (PWSD) #2 Applicable to the use of service by the PWSD #2. (Agreement with PWSD #2 for water service on file in Rolla Municipal Utilities' Business Office.)

SERVICE AVAILABILITY FEE      Applicable on active meters, per month. The Fee is based on size of meter.

Water meters for water service:

5/8" and 3/4" meters .....	<del>\$13.00</del> \$11.00/per meter
1" meter .....	<del>\$20.00</del> \$15.00/per meter
1.5" meter .....	<del>\$35.00</del> \$25.00/per meter
2" meter .....	<del>\$45.00</del> \$35.00/per meter
3" meter .....	<del>\$90.00</del> \$75.00/per meter
4" meter .....	<del>\$145.00</del> \$125.00/per meter
6" meter .....	<del>\$300.00</del> \$270.00/per meter

~~Water meters for sewer only service:~~

<del>.....</del>	<del>\$6.00/per meter</del>
<del>.....</del>	<del>\$8.00/per meter</del>
<del>.....</del>	<del>\$12.00/per meter</del>
<del>.....</del>	<del>\$20.00/per meter</del>
<del>.....</del>	<del>\$43.00/per meter</del>
<del>.....</del>	<del>\$65.00/per meter</del>
<del>.....</del>	<del>\$145.00/per meter</del>

WATER COST ADJUSTMENT (WCA)

In addition to all other charges, the amount of the Customer's bill will be increased or decreased by an amount per 1000/gallons calculated according to the Water Cost Adjustment (WCA) - Rider.

METHODS OF PAYMENT

(Ref. RMU's General Rules and Regulations, section "IV. Billing and Payments".)

Superseding WATER SERVICE RATE effective ..... ~~March~~ **October** 1, 2025

Approved by the Rolla Board of Public Works ..... July \_\_, 2025 ~~2026~~

Effective on and after ..... ~~October 1, 2025~~ **2026**

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Nicholas Barrack, President

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Dr. Wm. E. Showalter, Vice President

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Joseph Polizzi, Secretary

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Fred L. Stone, Vice Secretary

## ALLOWANCES and FEES for WATER MAIN CONSTRUCTION

The charges listed below are non-refundable and cannot be transferred to another location.

### WATER MAIN EXTENSION PIPE ALLOWANCE

The following pipe allowances will be used for applicable water main extension per RMU's General Specifications for Water Main Construction.

<u>Size</u>	<u>Pipe Allowance</u>
12"	\$40.00 per foot
16"	\$65.00 per foot

### WATER TAPPING FEES

When the application for a supply of water for any Owner has been approved and accepted by RMU, the Owner shall pay a tapping fee plus the cost of materials and tax, if applicable in accordance with RMU's standard billing procedures.

TAPPING FEE (¾" or 1") .....	<del>\$200.00</del> <b>\$250.00</b> (Labor Only)
4"-8" WET TAP utilizing a Tapping Sleeve .....	<del>\$750.00</del> <b>\$1,000.00</b> (Labor Only)

Tapping Sleeve and Valve is the responsibility of the Owner.

### METHODS OF PAYMENT

(REF. RMU's General Rules and Regulation, section "IV. Billing and Payments.")

Superseding ALLOWANCES & FEES FOR WATER MAIN CONSTRUCTION effective.....~~Nov~~ **October 1, 2023 2025**

Approved by the Rolla Board of Public Works .....July \_\_, ~~2025~~ **2026**

Effective on and after.....October 1, ~~2025~~ **2026**

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Nicholas Barrack, President

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Fred L. Stone, Vice Secretary