



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

MEMORANDUM

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

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

Wisconsin Members

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

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

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

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

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

Adam Dikeman adikeman@wppienergy.org 608-834-4589

Mallory Kleven mkleven@wppienergy.org 608-834-4570

Phil Paque ppaque@wppienergy.org 608-834-4580

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

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

- (1) COLUMBUS WATER & LIGHT bills estimated using rates effective 2/29/24 and a projected 2026 PCAC of \$ 0.0014 per kWh
- (2) WE Energies based on approved 2026 rates and includes a fuel adjustment of \$0.00199 (1/1/26) and Env Control Charge (12/1/25) that varies by rate class for a total adjustment of: \$ 0.00251 per kWh
- (3) WPSC based on approved 2026 rates and includes a fuel adjustment of \$0.00107 (1/1/26) for a total adjustment of: \$ 0.00107 per kWh
- (4) Alliant Energy based on approved 2026 rates and includes a fuel adjustment of \$0.00 (1/1/26) for a total adjustment of: \$ - per kWh
- (5) XCEL Energy based on approved 2026 rates and includes a fuel adjustment credit of \$0.00 (1/1/26) for a total adjustment of: \$ - per kWh
- (6) MG&E based on their approved 2026 rates and includes a fuel adjustment credit of \$0.00 (1/1/26) for a total of: \$ - per kWh
- (7) For TOD rates, on- and off-peak energy splits are adjusted to match the billing periods of each utility.

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

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

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

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

PRAIRIE RIDGE HEALTH
Columbus Rates Compared to Investor Owned Utilities
Based on actual 2025 usage and 2026 rates as of 05/07/2026

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

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

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

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

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

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

ENERPAC USA
Columbus Rates Compared to Investor Owned Utilities
Based on actual 2025 usage and 2026 rates as of 05/07/2026

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

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

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

GD ROBERTS
Columbus Rates Compared to Investor Owned Utilities
Based on actual 2025 usage and 2026 rates as of 05/07/2026

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

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

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