

ANNUAL BUDGET

2024



Clear Answers for Clean WaterSM

September 2023

Western Lake Superior Sanitary District

Duluth, Minnesota

This page is intentionally left blank.

Introduction

This page is intentionally left blank.



2626 Courtland Street
Duluth, MN 55806-1894
phone 218.722.3336
fax 218.727.7471
www.wlssd.com

Western Lake Superior Sanitary District

September 25, 2023

Board of Directors
Western Lake Superior Sanitary District
2626 Courtland Street
Duluth, Minnesota 55806

We are pleased to submit the 2024 budget for the Western Lake Superior Sanitary District. This budget represents a collaborative effort between District staff, District Finance Committee and the District Board in addressing significant issues that impact future O&M expenditures as well as future capital expenditures while attempting to keep rates affordable.

WASTEWATER TREATMENT

Wastewater charges total \$29.461 million in 2024 reflecting a 5.34% overall increase. This increase is primarily due to increases in O&M expenses, capital and debt service charges. The budget includes revised 5-year projection for wastewater costs and rates for the period of 2025 thru 2029.

Flows and loadings are budgeted to increase over 2023 due primarily to strong industrial flows and loads. Biochemical Oxygen Demand (BOD) is up the most significantly at 6.99%, while Total Suspended Solids (TSS) are budgeted at less than 2023 by 2.41%. Flow is budgeted to increase by 4.83%.

Total charges to municipal customers increased by 2.95%. Total charges to industrial customers increased by 7.25% reflective of additional flows and loads for the ST Paper 1 mill. The 2024 unit costs for all parameters changed as follows from 2023: Peak Flow increased by 8.57%, TSS increased by 6.92%, Flow increased by 2.23%, and BOD decreased by 2.45%.

The budget continues to provide strong Operations Fund balances with a goal of maintaining at least 25% of annual wastewater Operations and Maintenance costs in reserve. The rates maintain the target for debt service fund balance at year-end at 120% or greater.

The budget includes a revised 10-year capital improvement plan. The capital budget for 2024 is \$42.493 million, which includes \$17.500 million to be paid out of state grant funds awarded to design, construct, and rehabilitate four secondary clarifiers in the District's wastewater treatment system. The capital plan incorporates the wastewater master

planning priorities including improvements to both wastewater collection, treatment and energy management.

SOLID WASTE

The 2024 budget includes no change to either solid waste management fee. The commercial hauler-collected portion of the fee increased by 20% as of January 1, 2015, and the residential line-item fee increased from \$18 to \$25 per year for year-round residences and from \$9 to \$12.50 on seasonal properties as of January 1, 2015. These increases generated sufficient additional revenue to continue current programs with no increase for 2024 needed. The solid waste management fee is used to pay for the District's environmental programs and solid waste planning and management.

Disposal costs for municipal solid waste and mixed waste at the transfer station are subject to annual increases each year based on the Consumer Price Index (CPI). The budget for 2024 reflects the current transfer station rates effective July 1, 2023 along with the transfer station estimated annual CPI adjustment effective July 1, 2024.

The Operations Fund goal continues to be at 25% of Operations and Maintenance costs for solid waste. A deficit of \$965,362 is budgeted for the solid waste operations in 2024 due to additional operating and capital expenditure needs for the solid waste facilities.

DISTRICT-WIDE ALLOCATION

The District-Wide Allocation is used to support the planning and water quality management within District boundaries. The 2024 budget has increased from the 2023 budget for a total amount of \$368,000.

Respectfully submitted,



Marianne Bohren
Executive Director



Cathy A. Remington
Director of Finance

Mission / Vision Statement

This page is intentionally left blank.



WLSSD Mission Statement

The mission of Western Lake Superior Sanitary District (WLSSD) is to plan and provide for the effective and economical collection and treatment of wastewater and to ensure responsible solid waste management through effective planning and oversight, education and customer services in order to

- protect public health and safety;
- preserve and ensure the best use of waters, land, and natural resources;
- prevent, control and abate water and solid waste pollution,

thereby protecting the St. Louis River basin and Lake Superior.

These services will be performed in a manner that exceeds state and federal environmental regulations and with a focus on pollution prevention, waste and toxicity reduction, beneficial reuse and recycling.

WLSSD Vision Statement

WLSSD will be a leader in effective waste management, continuously evolving to reflect the changing needs of its constituents and stakeholders from local to international levels. This will be achieved through effective long-range planning.

WLSSD's services will be delivered in a cost-effective manner, providing value to its users and ensuring the long-term financial viability of District operations. WLSSD will consistently meet or exceed all permit standards. WLSSD will be proactive in seeking and implementing innovative environmental protection strategies that allow the organization to continue as an international leader, especially by pioneering preventive approaches and technologies. Facilities and equipment will be maintained to a standard of excellence. Resources to determine effective treatment and disposal options will be available to all within the District.

WLSSD will be a place where all employees are proud to come to work and express the pride both inside and outside the organization. District employees will work together to achieve the WLSSD vision by focusing on continuous improvement.

This page is intentionally left blank.

Dist Summary of Revenues & Expenses

This page is intentionally left blank.

[illegible]

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
TOTAL DISTRICT SCHEDULE
OF REVENUES AND EXPENSES

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
MUNICIPALITIES	12,443,855	12,443,855	12,810,969	3 %	3 %
INDUSTRIES	15,507,989	17,344,952	16,636,095	7	4-
SOLID WASTE	11,644,878	11,803,728	12,427,468	7	5
OPERATING INVEST EARN	240,000	728,000	449,000	87	38-
DISTRICT-WIDE ALLOC	355,000	355,000	368,000	4	4
GRANTS	364,000	363,519	418,038	15	15
OTHER	1,152,500	1,216,475	980,000	15-	19-
	-----	-----	-----	-----	-----
TOTAL REVENUES	41,708,222	44,255,529	44,089,570	6 %	
	-----	-----	-----	-----	-----
PAYROLL					
SALARIES,VAC,HOL,PERS	8,439,887	8,439,888	9,398,228	10.2-%	10.2-%
SICK	272,457	272,457	306,032	11.0-	11.0-
OVERTIME	353,100	422,520	422,500	16.4-	
OTHER	4,043,859	4,042,244	4,428,095	8.7-	8.7-
	-----	-----	-----	-----	-----
TOTAL PAYROLL	13,109,303	13,177,109	14,554,855	9.9-%	9.5-%
NON-PAYROLL					
FUEL OIL	7,000	7,900	4,168	67.9 %	89.5 %
NATURAL GAS	259,056	305,730	154,970	67.2	97.3
	-----	-----	-----	-----	-----
SUB TOTAL	266,056	313,630	159,138	67.2 %	97.1 %
ELECTRICITY	3,700,891	3,693,250	3,915,087	5.5-%	5.7-%
OTHER UTIL & FUELS	643,030	552,852	633,656	1.5	12.8-
	-----	-----	-----	-----	-----
SUB TOTAL	4,343,921	4,246,102	4,548,743	4.5-%	6.7-%
REPAIRS	836,000	979,404	896,000	6.7-%	9.3 %
INSURANCE	225,000	225,000	264,900	15.1-	15.1-
SOLID WASTE DISPOSAL	6,910,759	6,878,202	7,617,063	9.3-	9.7-
CONTRACT SERV	2,257,253	2,316,869	2,168,292	4.1	6.9
SUPPLIES	504,379	508,525	528,342	4.5-	3.8-
CHEMICALS	2,808,971	2,790,014	2,642,402	6.3	5.6
OTHER	1,496,896	1,539,324	1,761,155	15.0-	12.6-
	-----	-----	-----	-----	-----
SUB TOTAL	15,039,258	15,237,338	15,878,154	5.3-%	4.0-%
	-----	-----	-----	-----	-----
TOTAL NON-PAYROLL	19,649,235	19,797,070	20,586,035	4.6-%	3.8-%
	-----	-----	-----	-----	-----
TOTAL O & M EXPENSES	32,758,538	32,974,179	35,140,890	6.8-%	6.2-%
CAPITAL PROJECTS	3,067,500	3,067,500	3,670,000	16.4-%	16.4-%
INVEST EARN CONSTRUCT	85,000	586,000	395,000	365 %	33-%
INVEST EARN DEBT SERV	150,000	1,050,000	720,000	380	31-
TRANSFER STAT CAPITAL	116,228	95,600	118,257	2-	24-
DEBT SERVICE	8,584,567	8,584,567	8,986,560	4.5-%	4.5-%
	-----	-----	-----	-----	-----
TOTAL EXPENDITURES	44,291,833	43,085,846	46,800,707	5.4-%	7.9-%
	-----	-----	-----	-----	-----
NET SURPLUS	2,583,611-	1,169,683	2,711,137-	5 %	332-%
	-----	-----	-----	-----	-----

WESTERN LAKE SUPERIOR SANITARY DISTRICT
WASTEWATER TREATMENT SCHEDULE OF
REVENUES AND EXPENSES

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
MUNICIPALITIES	12,443,855	12,443,855	12,810,969	3 %	3 %
INDUSTRIES	15,507,989	17,344,952	16,636,095	7	4-
OPERATING INVEST EARN	200,000	626,000	400,000	50	57-
DISTRICT WIDE ALLOC	355,000	355,000	368,000	4	4
MISCELLANEOUS REV	1,150,000	1,216,250	980,000	17-	24-
	-----	-----	-----	-----	-----
TOTAL REVENUES	29,656,844	31,986,057	31,195,064	5 %	3-%
DIRECT WASTEWATER EXPEN					
CLEAN WATER PRODUCTIO	5,091,747	5,222,536	5,310,611	4.1-%	1.7-%
CONVEYANCE	2,318,700	2,447,721	2,555,655	9.3-	4.2-
BIOSOLIDS	1,018,133	972,444	949,699	7.2	2.4
ENV PROG WASTEWATER	307,576	312,688	387,880	20.7-	19.4-
	-----	-----	-----	-----	-----
SUB TOTAL	8,736,156	8,955,389	9,203,845	5.1-%	2.7-%
ALLOCATED DEPARTMENT EX					
BUSINESS SERVICES	2,024,131	2,043,908	2,177,428	7.0-%	6.1-%
MECHANICAL MAINT	2,153,127	2,183,176	2,278,420	5.5-	4.2-
FACILITIES & UTILITIE	3,154,872	3,176,037	3,357,551	6.0-	5.4-
ELECTRICAL MAINT	1,592,098	1,590,425	1,631,300	2.4-	2.5-
PLANNING & ENGINEER	931,256	931,030	1,116,565	16.6-	16.6-
MANAGEMENT INFO	796,070	822,431	888,556	10.4-	7.4-
LAB SERVICES	989,570	1,000,789	1,057,356	6.4-	5.4-
	-----	-----	-----	-----	-----
SUB TOTAL	11,641,124	11,747,796	12,507,176	7-%	6-%
TOTAL O & M EXPENSES	20,377,280	20,703,185	21,711,021	6.1-%	4.6-%
CAPITAL PROJECTS	3,000,000	3,000,000	3,500,000	14.3-%	14.3-%
INVEST EARN CONSTRU	75,000	516,000	360,000	79 %	43-%
INVEST EARN DEBT SER	150,000	1,050,000	720,000	79	46-
DEBT SERVICE	8,584,567	8,584,567	8,986,560	4.5-%	4.5-%
NET SURPLUS	2,080,003-	1,264,305	1,922,517-	8-%	166 %

WESTERN LAKE SUPERIOR SANITARY DISTRICT
SOLID WASTE SCHEDULE OF
REVENUES AND EXPENSES

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
TIPPING FEES	6,646,470	6,641,220	7,398,490	10 %	10 %
MATERIAL RECOVERY FEES	664,525	677,815	533,545	25-	27-
HAULER COLLECTED FEES	2,695,000	2,906,100	2,780,000	3	5-
PROPERTY TAX	1,143,613	1,143,613	1,148,763	0	0
OPERATING INVEST EARN	40,000	102,000	49,000	18	108-
GRANTS	364,000	363,519	418,038	13	13
HHW REVENUES	373,500	291,300	439,500	15	34
YARD WASTE/ORGANICS	121,770	143,680	127,170	4	13-
MISCELLANEOUS	2,500	225	0	0	0
	-----	-----	-----	-----	-----
TOTAL REVENUES	12,051,378	12,269,472	12,894,506	7 %	5 %
SOLID WASTE OPERATIONS					
TRANSFER STATION 27TH	6,510,915	6,507,321	7,252,662	10-%	10-%
MATERIALS RECOVERY	1,483,085	1,389,049	1,354,818	9.5 %	2.5 %
ORGANICS COMPOSTING	391,426	400,545	421,553	7.1-	5.0-
HOUSEHOLD HAZARDOUS	1,021,976	968,571	1,025,028	0.3-	5.5-
ENVIRONMENTAL PROGRAM	926,332	934,604	1,035,362	10.5-	9.7-
	-----	-----	-----	-----	-----
SUB TOTAL	10,333,734	10,200,090	11,089,423	6.8-%	8.0-%
ALLOCATED DEPARTMENT EX					
BUSINESS SERVICES	1,112,597	1,123,469	1,196,860	7.0-%	6.1-%
MECHANICAL MAINT	170,734	173,117	180,669	5.5-	4.2-
ELECTRICAL MAINT	25,888	25,861	119,022	78.2-	78.3-
PLANNING & ENGINEER	327,198	327,119	392,307	16.6-	16.6-
MANAGEMENT INFO	258,382	266,881	288,401	10.4-	7.5-
LAB SERVICES	152,725	154,456	163,187	6.4-	5.4-
	-----	-----	-----	-----	-----
SUB TOTAL	2,047,524	2,070,903	2,340,446	12.5-%	11.5-%
TOTAL O & M EXPENSES	12,381,258	12,270,993	13,429,869	7.8-%	8.6-%
CAPITAL PROJECTS	67,500	67,500	170,000	60.3-%	60.3-%
INVEST EARN CONSTRUCT	10,000	70,000	35,000	71 %	100-%
TRANSFER STA CAPITAL	116,228	95,600	118,257	2-	19-
NET SURPLUS	503,608-	94,621-	788,620-	36 %	88 %

WESTERN LAKE SUPERIOR SANITARY DISTRICT
REVENUE STATEMENT

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
3000 WWT CHARGE-DULUTH	9,622,827	9,622,827	9,997,232	4 %	4 %
3020 WWT CHARGE-CLOQUET	1,081,998	1,081,998	1,031,173	5-	5-
3040 WWT CHARGE-PROCTOR	351,828	351,828	352,912	0	0
3060 WWT CHARGE-HERMANTOWN	598,050	598,050	622,078	4	4
3080 WWT CHARGE-SCANLON	141,775	141,775	147,966	4	4
3100 WWT CHARGE-THOMSON TWN	167,899	167,899	174,696	4	4
3120 WWT CHARGE-CARLTON	120,945	120,945	125,852	4	4
3140 WWT CHARGE-WRENSHALL	24,994	24,994	27,730	10	10
3150 WWT CHARGE-TWIN LAKES	79,156	79,156	68,920	15-	15-
3160 WWT CHARGE-THOMSON CITY	10,128	10,128	9,170	10-	10-
3170 WWT CHARGE-OLIVER	18,744	18,744	19,495	4	4
3180 WWT CHARGE-JAY COOKE	2,485	2,485	2,462	1-	1-
3190 WWT CHARGE-PIKE LAKE	84,466	84,466	87,570	4	4
3210 WWT CHARGE-NORTH SHORE	49,176	49,176	50,862	3	3
3213 WWT CHARGE-MPCA LANDFIL	8,624	8,624	9,209	6	6
3214 WWT CHARGE-MIDWAY	4,697	4,697	4,676	0	0
3215 WWT CHARGE-KNIFE RIVER	20,510	20,510	21,331	4	4
3220 WWT CHARGE-RICE LAKE	55,553	55,553	57,635	4	4
SUB TOTAL	12,443,855	12,443,855	12,810,969	3 %	3 %
3360 WWT CHARGE-SAPPI	13,006,827	13,543,719	13,189,080	1 %	3-%
3380 WWT CHARGE-USG	609,250	1,160,619	915,114	33	27-
3420 WWT CHARGE-SPEC MINERAL	149,138	176,324	179,711	17	2
3440 WWT CHARGE-ST PAPER 1	1,742,774	2,464,290	2,352,190	26	5-
SUB TOTAL	15,507,989	17,344,952	16,636,095	7 %	4-%
3510 WWT CHARGE-PERMITS	750	750	750	0 %	0 %
3520 WWT CHARGE-HAULED WASTE	617,000	535,000	447,000	38-	20-
3530 CAPACITY AVAILABILITY F	500,000	650,000	500,000	0	30-
3535 FINANCE CHARGE REVENUE	0	10,500	0	0	0
3540 BIOSOLIDS REVENUE	30,000	20,000	30,000	0	33
SUB TOTAL	1,147,750	1,216,250	977,750	17-%	24-%
3600 TIPPING FEE-DISTRICT	3,924,536	3,924,536	4,528,086	13 %	13 %
3610 TIPPING FEE-SELF HAUL	3,165	3,165	3,300	4	4
3660 TIPPING FEE-CARLTON	970,210	970,210	1,043,597	7	7
3665 TIPPING FEE-SUPERIOR	569,654	569,654	567,227	0	0
3675 TIPPING FEE-COOK CTY	367,110	367,110	383,304	4	4
3680 TIPPING FEE-LAKE CTY	525,348	525,348	580,282	9	9
3685 SW PERMITS/LICENSES	5,000	1,200	1,000	400-	20-

WESTERN LAKE SUPERIOR SANITARY DISTRICT
REVENUE STATEMENT

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
3720 ADMIN FEE-DISTRICT	77,568	77,568	85,829	10 %	10 %
3721 ADMIN FEE-CARLTON CTY	33,176	33,176	34,417	4	4
3722 ADMIN FEE-SUPERIOR	20,250	20,250	19,339	5-	5-
3723 ADMIN FEE-COOK CTY	13,050	13,050	13,068	0	0
3724 ADMIN FEE-LAKE CTY	18,675	18,675	19,784	6	6
3725 CAPITAL FEE-DISTRICT	18,000	18,000	17,948	0	0
3726 CAPITAL FEE-CARLTON CTY	28,928	28,928	30,721	6	6
3727 CAPITAL FEE-SUPERIOR	27,000	27,000	25,785	5-	5-
3728 CAPITAL FEE-COOK CTY	17,400	17,400	17,424	0	0
3729 CAPITAL FEE-LAKE CTY	24,900	24,900	26,379	6	6
3730 SW ORDINANCE LATE CHARG	2,500	1,050	1,000	150-	5-
SUB TOTAL	6,646,470	6,641,220	7,398,490	10 %	10 %
3630 MRC-DEMO, MIXED WASTE	664,525	677,815	533,545	25-%	27-%
SUB TOTAL	664,525	677,815	533,545	25-%	27-%
3690 SERV FEE-DISTRICT	2,605,000	2,813,400	2,690,000	3 %	5-%
3695 SERV FEE-CARLTON OUT	10,000	8,700	10,000	0	13
3698 SERV FEE-OTHER	80,000	84,000	80,000	0	5-
SUB TOTAL	2,695,000	2,906,100	2,780,000	3 %	5-%
3801 PROPERTY TAX-ST LOUIS C	948,063	948,063	952,438	0 %	0 %
3802 PROPERTY TAX-CARLTON CT	195,550	195,550	196,325	0	0
SUB TOTAL	1,143,613	1,143,613	1,148,763	0 %	0 %
3700 INVESTMENT EARNINGS	240,000	728,000	449,000	47 %	62-%
3701 INVESTMENT EARN-CONST	85,000	586,000	395,000	78	48-
3702 INVESTMENT EARN-DS	150,000	1,050,000	720,000	79	46-
SUBTOTAL	475,000	2,364,000	1,564,000	70 %	51-%
3800 DISTRICT-WIDE	355,000	355,000	368,000	4 %	4 %
3850 CAPITAL CONTRIBUTIONS	750	0	750	0	100
3944 FINANCE CHARGE REVENUE	2,500	225	0	0	0
3950 MISCELLANEOUS	1,500	0	1,500	0	100
SUB TOTAL	359,750	355,225	370,250	3 %	4 %
3900 HHW-STATE GRANT	64,000	63,519	68,038	6 %	7 %
3650 HHW CONTRACT-REGIONAL	100,000	107,000	150,000	33	29
3641 HHW REV-BATTERIES	5,000	8,300	3,000	67-	177-
3642 HHW FEES-VSQG	21,000	20,500	22,000	5	7
3643 HHW FEES-PAINT CARE	190,000	150,000	180,000	6-	17
3648 HHW REV-DEPT OF AG	7,500	0	13,000	42	100
3655 HHW SERVICE FEES	50,000	0	67,500	26	100
SUBTOTAL	437,500	349,319	503,538	13 %	31 %

WESTERN LAKE SUPERIOR SANITARY DISTRICT
REVENUE STATEMENT

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
	-----	-----	-----	-----	-----
RECYCLING					
3640 RECYCLING REVENUE	0	5,500	4,000	100 %	38-%
3890 STATE GRANT-SCORE	300,000	300,000	350,000	14	14
	-----	-----	-----	-----	-----
SUBTOTAL	300,000	305,500	354,000	15 %	14 %
3637 YARD WASTE REVENUE	121,770	143,680	127,170	4 %	13-%
	-----	-----	-----	-----	-----
SUBTOTAL	121,770	143,680	127,170	4 %	13-%
	-----	-----	-----	-----	-----
TOTAL	41,943,222	45,891,529	45,204,570	7 %	2-%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
EXPENSE STATEMENT

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
4010 DIRECT WAGES	7,288,409	7,288,410	8,138,318	10-%	10-%
4020 SUNDAY PREMIUM	60,826	60,826	70,472	14-	14-
4030 HOLIDAY PREMIUM	32,908	32,908	34,048	3-	3-
4040 SHIFT	13,410	13,410	12,453	8	8
4050 VACATION	652,984	652,984	704,366	7-	7-
4060 HOLIDAY	293,512	293,512	328,930	11-	11-
4070 PERSONAL LEAVE	97,838	97,838	109,641	11-	11-
4080 SICK	272,457	272,457	306,032	11-	11-
SUB TOTAL	8,712,344	8,712,345	9,704,260	10-%	10-%
4090 OVERTIME	353,100	422,520	422,500	16-%	0 %
SUB TOTAL	9,065,444	9,134,865	10,126,760	10-%	10-%
4200 EMPLOYERS FICA	598,271	598,271	663,536	10-%	10-%
4210 EMPLOYERS FICA/MEDIC	131,911	131,911	147,381	10-	10-
4220 EMPLOYERS PERA	679,526	679,526	759,126	10-	10-
4240 GROUP HOSPITAL/MED	2,265,120	2,265,120	2,480,462	9-	9-
4260 GROUP DENTAL	102,769	102,769	113,396	9-	9-
4280 GROUP LIFE	11,471	11,471	12,301	7-	7-
4300 LONG-TERM DISABILITY	22,791	22,791	25,393	10-	10-
4340 WORKERS COMPENSATION	180,000	160,000	180,000	0	11-
4350 UNEMPLOYMENT COMP	20,000	36,385	9,000	122	304
4390 OTHER BENEFITS	32,000	34,000	37,500	15-	9-
SUB TOTAL	4,043,859	4,042,244	4,428,095	9-%	9-%
TOTAL PAYROLL	13,109,303	13,177,109	14,554,855	10-%	9-%
4520 CONTRACT CLEANING	86,936	77,820	84,100	3 %	7-%
4800 FUEL-FUEL OIL	7,000	7,900	4,168	68	90
4820 FUEL-NATURAL GAS	259,056	305,730	154,970	67	97
5000 ELECTRICITY	3,700,891	3,693,250	3,915,087	5-	6-
5200 TELEPHONE	51,394	40,357	45,255	14	11-
5210 TELEMETER	163,893	161,237	161,084	2	0
5220 GASOLINE	35,700	31,000	29,400	21	5
5230 DIESEL	175,919	125,679	164,742	7	24-
5240 WATER	178,524	163,900	198,659	10-	17-
5241 STORM WATER FEE	37,600	30,679	34,516	9	11-
5520 REPAIRS-MAINTENANCE	631,000	673,500	681,000	7-	1-
5525 INVENTORY ADJUSTMENTS	0	20,571	0	0	0
5530 INVENTORY COST VARIANCE	0	333	0	0	0
5570 REPAIRS-INTERCEPTORS	40,000	120,000	50,000	20-	140
5580 CLEAN-INTERCEPTORS	165,000	165,000	165,000	0	0
5701 SOLID WASTE DISPOSAL	4,533,390	4,533,390	5,028,822	10-	10-
5702 SOLID WASTE DISPOSAL-MR	272,168	212,736	211,925	28	0
5703 TR STA OPERATION AND TR	1,829,799	1,829,799	2,080,274	12-	12-
5704 SOLID WASTE HAULING-MRC	211,000	203,177	210,000	0	3-
5705 ANNUAL UNACCEPTABLE INC	20,000	12,000	12,000	67	0
5706 SOLID WASTE DISPOSAL-CO	2,000	1,500	2,000	0	25-
5710 GRIT DISPOSALS	14,102	31,000	16,242	13-	91

WESTERN LAKE SUPERIOR SANITARY DISTRICT
EXPENSE STATEMENT

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
5790 CONT SERV-DISP HOUSEHOL	25,000	50,000	50,000	50-	0 %
5791 CONT SERV-DISP MEDICAL	1,500	2,500	3,500	57-	29-
5792 CONT SERV-DISP PHARMACE	300	600	800	63-	25-
5794 CONT SERV-DISP ORGANICS	1,500	1,100	0	0	0
5795 CONT SERV-DISP ORGANICS	0	400	1,500	100-	73-
5800 CONT SERV-ELECTRICAL	36,000	33,000	15,000	140	120
5805 CONT SERV-BIOFILTER	10,000	10,000	10,000	0	0
5806 CONT SERV-BAGGING	17,000	19,070	20,000	15-	5-
5807 CONT SERV-WOOD GRINDING	27,000	31,000	31,000	13-	0
5808 CONT SERV-SNOW PLOWING	15,000	11,200	16,000	6-	30-
5812 CONT SERV-DISP MATRESSE	100,000	83,000	90,000	11	8-
5813 CONT SERV-DISP ELECTRON	70,000	46,300	47,000	49	1-
5814 CONT SERV-DISP FLUORESC	22,000	18,000	18,000	22	0
5815 CONT SERV-DISP TIRE	43,000	40,700	41,000	5	1-
5816 CONT SERV-DISP LOCAL	100,000	80,000	100,000	0	20-
5817 CONT SERV-DISP COUNTY	70,000	75,000	75,000	7-	0
5818 CONT SERV-RECY SHEDS	92,000	92,000	94,000	2-	2-
5819 CONT SERV-DISP PAINT CA	125,000	105,000	110,000	14	5-
5820 CONT SERV-O/M PLANT	130,500	130,500	130,000	0	0
5835 CONT SERV-GENERATORS	40,000	35,000	130,000	69-	73-
5840 CONT SERV-O/M MOBILE	170,000	170,000	170,000	0	0
5852 CONT SERV-FIELD WORK	8,000	8,000	12,000	33-	33-
5860 CONT SERV-OTHER	555,166	636,471	420,950	32	51
5868 CONT SERV-HARDWARE MAIN	54,114	62,975	31,324	73	101
5870 CONT SERV-DP MAINT	416,337	483,171	450,318	8-	7
5871 CONT SERV-MOBILE DEVICE	5,600	6,062	7,500	25-	19-
5875 CONT SERV-SERV FEE	45,800	45,800	45,800	0	0
5880 CONT SERV-AD AGENCY	16,800	16,800	18,300	8-	8-
5900 CONT SERV-ENFORCEMENT	1,000	0	1,000	0	100-
6000 SUPPLIES-BUILDING	30,740	38,069	35,954	15-	6
6010 SUPPLIES-EQUIPMENT	181,573	203,311	205,128	11-	1-
6040 SUPPLIES-LAB	40,000	63,000	55,000	27-	15
6050 SUPPLIES-LUBE	20,000	15,000	12,000	67	25
6060 SUPPLIES-MAINTENANCE	70,000	70,000	69,980	0	0
6070 SUPPLIES-OFFICE	5,175	5,200	5,425	5-	4-
6090 SUPPLIES-OTHER	33,525	64,921	55,495	40-	17
6110 SUPPLIES-SAFETY	68,366	19,954	27,290	151	27-
6120 SUPPLIES-SITE	3,000	3,500	3,500	14-	0
6125 SUPPLIES-SOFTWARE	5,000	3,570	4,770	5	25-
6130 SUPPLIES-TOOLS	22,000	22,000	28,800	24-	24-
6150 SUPPLIES-SHIPPING	25,000	0	25,000	0	100-
6300 CHEMICALS-GENERAL	35,344	30,000	35,344	0	15-
6315 CHEMICALS-LIQUID OXYGEN	20,100	20,000	24,600	18-	19-
6320 CHEMICALS-SODIUM HYPOCH	1,220,728	1,220,000	1,012,371	21	21
6330 CHEMICALS-POLYMER-THICK	236,293	236,000	240,694	2-	2-
6335 CHEMICALS-POLYMER-DEWAT	941,675	950,000	939,777	0	1
6360 CHEMICALS-BOILER	2,000	2,000	2,000	0	0
6370 CHEMICALS-DEFOAMANT	66,048	76,014	79,784	17-	5-
6410 CHEMICALS-SODIUM BISULF	2,222	6,000	2,983	26-	101
6420 CHEMICALS-FERRIC CHLORI	284,561	250,000	304,849	7-	18-
6560 INSURANCE-PROPERTY	225,000	225,000	264,900	15-	15-
6700 LEGAL	150,000	150,000	150,000	0	0
6750 AUDIT	38,260	42,000	42,300	10-	1-

WESTERN LAKE SUPERIOR SANITARY DISTRICT
EXPENSE STATEMENT

DESCRIPTION	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHNG BUDG 24/ BUDG 23	% CHNG BUDG 24/ EST 23
6900 SAFETY PROGRAM	97,225	97,225	98,325	1-%	1-%
6905 TRAINING-MATERIALS	500	2,000	500	0	300
6910 TRAINING EXPENSES	96,189	110,599	127,395	24-	13-
6920 TRAINING-TRAVEL	250	1,200	500	50-	140
6930 PERSONNEL	13,000	20,000	24,532	47-	18-
6940 LICENSE REIMBURSEMENT	1,900	1,900	2,000	5-	5-
6950 TUITION REIMBURSEMENT	10,500	15,000	15,000	30-	0
7000 OTHER SPEC SERV	94,000	94,000	76,000	24	24
7010 BOARD MEMBERS COMP	20,000	20,000	20,000	0	0
7020 PUBLIC INFORMATION	35,545	35,545	83,200	57-	57-
7030 PUBLIC INFO-RECYCLING	62,875	62,875	0	0	0
7040 PUBLIC INFO-HHW	25,700	25,700	0	0	0
7200 EASEMENTS	25,000	25,000	22,000	14	14
7210 RENT-EQUIPMENT	87,500	90,000	61,700	42	46
7220 MOTOR VEHICLE LICENSING	1,000	1,000	1,000	0	0
7300 MEETING EXPENSES	6,500	7,500	7,500	13-	0
7400 TRAVEL	1,700	1,271	1,250	36	2
7640 LEASE-LAND-DULUTH AIRPO	11,712	11,900	11,900	2-	0
7800 LAUNDRY	44,163	50,863	54,968	20-	7-
7810 ENGINEERING SERVICE	124,433	128,534	161,335	23-	20-
7820 LAB SERVICES	95,000	90,000	90,000	6	0
7900 SOLID WASTE MANAGEMENT	0	0	50,000	100-	100-
8000 DUES	47,044	48,046	46,750	1	3
8010 PUBLICATIONS	5,750	4,850	5,800	1-	16-
8020 PERMITS	62,800	63,100	62,800	0	0
8200 POSTAGE	20,750	20,900	20,700	0	1
8210 COPYING & PRINTING	48,200	45,341	40,350	19	12
8500 BANK SERVICE CHARGES	350	350	350	0	0
8600 GRANTS TO GOV UNITS	234,000	236,500	236,000	1-	0
8620 PROGRAM DEVELOPMENT	35,050	36,125	247,000	86-	85-
TOTAL NON-PAYROLL	19,649,235	19,797,070	20,586,035	5-%	4-%
9022 INTEREST EXP-WWT-DS	633,777	1,143,326	1,143,326	45-%	0 %
9200 DEPREC-FURNITURE	13,868	13,868	13,868	0	0
9210 DEPREC-EQUIPMENT	136,114	143,732	143,732	5-	0
9220 DEPREC-COMPUTER	123,471	190,613	190,613	35-	0
9230 DEPREC-BUILDING	118,538	118,538	118,538	0	0
9240 DEPREC-IMPROVEMENTS	9,353,908	10,009,462	10,009,462	7-	0
9260 DEPREC-MOTOR VEHICLE	66,600	89,359	89,359	25-	0
TOTAL NON-OPERATING EXP	10,446,276	11,708,898	11,708,898	11-%	0 %
TOTAL EXPENSES	43,204,814	44,683,077	46,849,788	8-%	5-%

This page is intentionally left blank.

Wastewater Charges

This page is intentionally left blank.

[illegible]

This page is intentionally left blank.

WORKSHEET TO DETERMINE BUSINESS/TECHNICAL ALLOCATIONS

BUDGET 2024

[illegible]

This page is intentionally left blank.

**2024 Budget
Wastewater Unit Costs**

	BUDGET 2023	BUDGET 2024	% CHANGE
<u>VOLUME</u>			
FLOW (MGD)	33.97	35.62	4.83%
BOD (LBS/DAY)	66,865	71,539	6.99%
SUSPENDED SOLIDS (LBS/DAY)	42,676	41,646	-2.41%
<u>O & M UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.6832	\$0.6984	2.23%
PEAK FLOW	\$0.0345	\$0.0374	8.58%
BOD (COST/LB)	\$0.2086	\$0.2035	-2.45%
SUSPENDED SOLIDS (COST/LB)	\$0.3213	\$0.3436	6.92%
<u>O & M + DEBT SERVICE UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.9021	\$0.9271	2.77%
PEAK FLOW	\$0.0881	\$0.0935	6.14%
BOD (COST/LB)	\$0.2611	\$0.2587	-0.93%
SUSPENDED SOLIDS (COST/LB)	\$0.3801	\$0.4033	6.11%
DOMESTIC EQUIV (COST/1000GAL)	\$2.0597	\$2.1248	3.16%

**2024 Budget
Wastewater Treatment Charges**

	BUDGET 2023	BUDGET 2024	INCREASE (DECREASE)	% CHANGE
DULUTH	\$9,622,918	\$9,997,232	\$374,314	3.89%
CLOQUET	\$1,082,006	\$1,031,173	-\$50,833	-4.70%
PROCTOR	\$351,831	\$352,912	\$1,080	0.31%
HERMANTOWN	\$598,055	\$622,078	\$24,023	4.02%
ESKO	\$167,900	\$174,696	\$6,796	4.05%
SCANLON	\$141,776	\$147,966	\$6,190	4.37%
CARLTON	\$120,946	\$125,852	\$4,906	4.06%
RICE LAKE	\$55,554	\$57,635	\$2,081	3.75%
TWIN LAKE	\$79,157	\$68,920	-\$10,237	-12.93%
PIKE LAKE	\$84,467	\$87,570	\$3,103	3.67%
KNIFE RIVER	\$20,510	\$21,331	\$821	4.00%
OLIVER	\$18,744	\$19,495	\$751	4.01%
THOMSON	\$10,129	\$9,170	-\$958	-9.46%
WRENSHALL	\$24,995	\$27,730	\$2,735	10.94%
JAY COOKE	\$2,485	\$2,462	-\$24	-0.95%
MIDWAY	\$4,697	\$4,676	-\$21	-0.44%
MPCA LANDFILL	\$8,624	\$9,209	\$586	6.79%
DULUTH/NORTH SHORE	\$49,177	\$50,862	\$1,685	3.43%
SUBTOTAL	\$12,443,970	\$12,810,968	\$366,998	2.95%
SAPPI	\$13,006,935	\$13,189,082	\$182,147	1.40%
GEORGIA PACIFIC DEBT SERV ONLY	\$15,433	\$13,440	-\$1,993	-12.92%
USG	\$609,253	\$915,114	\$305,860	50.20%
ST PAPER 1	\$1,742,782	\$2,352,190	\$609,409	34.97%
SPECIALTY MINERALS	\$149,139	\$179,711	\$30,571	20.50%
SUBTOTAL	\$15,523,542	\$16,649,536	\$1,125,994	7.25%
TOTAL DISTRICT	\$27,967,512	\$29,460,504	\$1,492,992	5.34%

**2024 Budget
Wastewater Treatment Charges**

	BUDGET 2023	BUDGET 2024	INCREASE (DECREASE)	% CHANGE
DULUTH	\$9,622,918	\$9,997,232	\$374,314	3.89%
CLOQUET	\$1,082,006	\$1,031,173	-\$50,833	-4.70%
PROCTOR	\$351,831	\$352,912	\$1,080	0.31%
HERMANTOWN	\$598,055	\$622,078	\$24,023	4.02%
ESKO	\$167,900	\$174,696	\$6,796	4.05%
SCANLON	\$141,776	\$147,966	\$6,190	4.37%
CARLTON	\$120,946	\$125,852	\$4,906	4.06%
RICE LAKE	\$55,554	\$57,635	\$2,081	3.75%
TWIN LAKE	\$79,157	\$68,920	-\$10,237	-12.93%
PIKE LAKE	\$84,467	\$87,570	\$3,103	3.67%
KNIFE RIVER	\$20,510	\$21,331	\$821	4.00%
OLIVER	\$18,744	\$19,495	\$751	4.01%
THOMSON	\$10,129	\$9,170	-\$958	-9.46%
WRENSHALL	\$24,995	\$27,730	\$2,735	10.94%
JAY COOKE	\$2,485	\$2,462	-\$24	-0.95%
MIDWAY	\$4,697	\$4,676	-\$21	-0.44%
MPCA LANDFILL	\$8,624	\$9,209	\$586	6.79%
DULUTH/NS	\$49,177	\$50,862	\$1,685	3.43%
SUBTOTAL	\$12,443,970	\$12,810,968	\$366,998	2.95%
	<u>Billed Estimate</u>			
SAPPI	\$13,543,719	\$13,189,082	-\$354,637	-2.62%
GEORGIA PACIFIC DEBT SERV ONLY	\$15,433	\$13,440	-\$1,993	-12.92%
USG	\$1,160,619	\$915,114	-\$245,505	-21.15%
ST PAPER 1	\$2,464,290	\$2,352,190	-\$112,100	-4.55%
SPECIALTY MINERALS	\$176,324	\$179,711	\$3,387	1.92%
SUBTOTAL	\$17,360,385	\$16,649,536	-\$710,849	-4.09%
TOTAL DISTRICT	\$29,804,356	\$29,460,504	-\$343,852	-1.15%

**2024 Budget
O&M Cost Comparison**

	BUDGET 2023	BUDGET 2024	INCREASE (DECREASE)	% CHANGE
DULUTH	\$6,494,264	\$6,738,593	\$244,328	3.76%
CLOQUET	\$768,064	\$702,295	-\$65,768	-8.56%
PROCTOR	\$242,316	\$238,296	-\$4,020	-1.66%
HERMANTOWN	\$418,297	\$432,089	\$13,791	3.30%
ESKO	\$117,204	\$121,190	\$3,986	3.40%
SCANLON	\$107,124	\$110,743	\$3,619	3.38%
CARLTON	\$78,726	\$81,404	\$2,678	3.40%
RICE LAKE	\$38,095	\$39,361	\$1,267	3.32%
TWIN LAKE	\$54,657	\$43,157	-\$11,500	-21.04%
PIKE LAKE	\$61,603	\$63,619	\$2,016	3.27%
KNIFE RIVER	\$13,993	\$14,526	\$533	3.81%
OLIVER	\$13,565	\$14,062	\$496	3.66%
THOMSON	\$6,349	\$5,346	-\$1,003	-15.81%
WRENSHALL	\$16,992	\$19,271	\$2,279	13.41%
JAY COOKE	\$1,245	\$1,218	-\$26	-2.13%
MIDWAY	\$1,962	\$2,046	\$84	4.29%
MPCA LANDFILL	\$1,622	\$2,269	\$646	39.85%
DULUTH/NORTH SHORE	\$31,872	\$32,871	\$1,000	3.14%
SUBTOTAL	\$8,467,951	\$8,662,356	\$194,405	2.30%
SAPPI	\$9,613,907	\$9,634,554	\$20,646	0.21%
USG	\$419,694	\$673,814	\$254,120	60.55%
ST PAPER 1	\$776,745	\$1,371,626	\$594,881	76.59%
SPECIALTY MINERALS	\$89,215	\$118,155	\$28,940	32.44%
SUBTOTAL	\$10,899,561	\$11,798,149	\$898,587	8.24%
TOTAL DISTRICT	\$19,367,512	\$20,460,504	\$1,092,992	5.64%

**2024 Budget
Debt Service Costs**

	BUDGET 2023	BUDGET 2024	INCREASE (DECREASE)	% CHANGE
DULUTH	\$3,128,654	\$3,258,640	\$129,986	4.15%
CLOQUET	\$313,942	\$328,878	\$14,936	4.76%
PROCTOR	\$109,515	\$114,616	\$5,101	4.66%
HERMANTOWN	\$179,758	\$189,989	\$10,232	5.69%
ESKO	\$50,696	\$53,506	\$2,809	5.54%
SCANLON	\$34,652	\$37,223	\$2,571	7.42%
CARLTON	\$42,220	\$44,448	\$2,228	5.28%
RICE LAKE	\$17,459	\$18,273	\$814	4.66%
TWIN LAKE	\$24,499	\$25,762	\$1,263	5.15%
PIKE LAKE	\$22,864	\$23,951	\$1,088	4.76%
KNIFE RIVER	\$6,517	\$6,805	\$288	4.42%
OLIVER	\$5,179	\$5,433	\$255	4.92%
THOMSON	\$3,779	\$3,825	\$45	1.20%
WRENSHALL	\$8,003	\$8,459	\$456	5.70%
JAY COOKE	\$1,241	\$1,243	\$3	0.22%
MIDWAY	\$2,735	\$2,630	(\$105)	-3.83%
MPCA LANDFILL	\$7,001	\$6,941	(\$61)	-0.87%
DULUTH/NORTH SHORE SUBTOTAL	\$17,305 \$3,976,020	\$17,991 \$4,148,612	\$686 \$172,593	3.96% 4.34%
SAPPI	\$3,393,027	\$3,554,528	\$161,501	4.76%
GEORGIA PACIFIC DEBT SERV ONLY	\$15,433	\$13,440	(\$1,993)	-12.92%
USG	\$189,559	\$241,300	\$51,741	27.30%
ST PAPER 1	\$966,037	\$980,564	\$14,527	1.50%
SPECIALTY MINERALS SUBTOTAL	\$59,924 \$4,623,980	\$61,556 \$4,851,388	\$1,632 \$227,407	2.72% 4.92%
TOTAL DISTRICT	\$8,600,000	\$9,000,000	\$400,000	4.65%

WLSSD 2024 BUDGETED FLOWS AND LOADINGS
FLOW (MGD)

	BUDGET 2023	YTD 2023 thru Aug	BUDGET 2024
DULUTH	12.700	14.630	12.700
CLOQUET	1.150	1.051	1.000
HERMANTOWN	0.650	0.677	0.650
PROCTOR	0.450	0.437	0.400
ESKO	0.2062	0.194	0.2062
(Includes Helb/Lars)			
SCANLON	0.169	0.166	0.169
CARLTON	0.150	0.169	0.150
THOMSON	0.010	0.008	0.008
(City only)			
TWIN LAKES	0.050	0.035	0.040
RICE LAKE	0.060	0.062	0.060
OLIVER	0.022	0.019	0.022
PIKE LAKE	0.100	0.098	0.100
KNIFE RIVER	0.022	0.024	0.022
MPCA LANDFILL	0.002	0.003	0.003
WRENSHALL	0.027	0.034	0.030
JAY COOKE	0.002	0.003	0.002
BUFFALO/MIDWAY	0.0030	0.005	0.0030
DULUTH/NORTH SHORE	0.050	0.058	0.050
MUNICIPAL SUBTOTAL	15.823	17.672	15.615
SAPPI	16.500	16.908	17.000
USG	0.450	0.554	0.550
ST PAPER 1	1.000	2.518	2.250
SPECIALTY MINERALS	0.200	0.196	0.200
INDUSTRIAL SUBTOTAL	18.150	20.175	20.000
TOTAL FLOW	33.973	37.847	35.615

**WLSSD 2024 BUDGETED FLOWS AND LOADINGS
BOD (LBS/DAY)**

	BUDGET 2023	YTD 2023 thru Aug	BUDGET 2024
DULUTH	13,100	12,965	13,500
CLOQUET	1,717	1,568	1,493
HERMANTOWN	1,150	1,050	1,150
PROCTOR	530	584	530
ESKO	263	263	263
(Includes Helb/Lars)			
SCANLON	282	277	282
CARLTON	160	160	160
THOMSON	17	14	13
(City only)			
TWIN LAKES	209	146	153
RICE LAKE	100	104	100
OLIVER	37	31	37
PIKE LAKE	167	163	167
KNIFE RIVER	37	40	37
MPCA LANDFILL	3	4	5
WRENSHALL	45	56	50
JAY COOKE	3	4	3
BUFFALO/MIDWAY	8	12	8
DULUTH/NORTH SHORE	83	97	83
MUNICIPAL SUBTOTAL	17,910	17,538	18,034
SAPPI	42,500	42,641	43,500
USG	1,450	2,215	2,000
ST PAPER 1	5,000	7,664	8,000
SPECIALTY MINERALS	5	5	5
INDUSTRIAL SUBTOTAL	48,955	52,525	53,505
TOTAL BOD	66,865	70,063	71,539

**WLSSD 2024 BUDGETED FLOWS AND LOADINGS
SUSPENDED SOLIDS (LBS/DAY)**

	BUDGET 2023	YTD 2023 thru Aug	BUDGET 2024
DULUTH	16,100	18,214	16,100
CLOQUET	2,522	2,304	2,193
HERMANTOWN	1,100	1,105	1,100
PROCTOR	600	883	600
ESKO	305	305	305
(Includes Helb/Lars)			
SCANLON	282	277	282
CARLTON	183	183	183
THOMSON (City only)	17	14	13
TWIN LAKES	187	131	133
RICE LAKE	100	104	100
OLIVER	37	31	37
PIKE LAKE	167	163	167
KNIFE RIVER	37	40	37
MPCA LANDFILL	3	4	5
WRENSHALL	45	56	50
JAY COOKE	3	4	3
BUFFALO/MIDWAY	5	9	5
DULUTH/NORTH SHORE	83	97	83
MUNICIPAL SUBTOTAL	21,776	23,924	21,397
SAPPI	18,500	22,238	15,750
USG	1,600	6,160	3,000
ST PAPER 1	500	1,588	1,000
SPECIALTY MINERALS	300	542	500
INDUSTRIAL SUBTOTAL	20,900	30,528	20,250
TOTAL DISTRICT	42,676	54,452	41,647

Wastewater Cost of Service Model

This page is intentionally left blank.

	BUDGET 2023 O&M	BUDGET 2023 DEBT SERV	BUDGET 2023 TOTAL	BUDGET 2024 O&M	BUDGET 2024 DEBT SERV	BUDGET 2024 TOTAL	% INCREASE
DULUTH	\$ 6,494,173	\$ 3,128,654	\$ 9,622,827	\$ 6,738,593	\$ 3,258,640	\$ 9,997,232	3.89%
CLOQUET	\$ 768,056	\$ 313,942	\$ 1,081,998	\$ 702,295	\$ 328,878	\$ 1,031,173	-4.70%
PROCTOR	\$ 242,313	\$ 109,515	\$ 351,828	\$ 238,296	\$ 114,616	\$ 352,912	0.31%
HERMANTOWN	\$ 418,292	\$ 179,758	\$ 598,050	\$ 432,089	\$ 189,989	\$ 622,078	4.02%
ESKO	\$ 117,203	\$ 50,696	\$ 167,899	\$ 121,190	\$ 53,506	\$ 174,696	4.05%
SCANLON	\$ 107,123	\$ 34,652	\$ 141,775	\$ 110,743	\$ 37,223	\$ 147,966	4.37%
CARLTON	\$ 78,725	\$ 42,220	\$ 120,945	\$ 81,404	\$ 44,448	\$ 125,852	4.06%
RICE LAKE	\$ 38,094	\$ 17,459	\$ 55,553	\$ 39,361	\$ 18,273	\$ 57,635	3.75%
TWIN LAKE	\$ 54,657	\$ 24,499	\$ 79,156	\$ 43,157	\$ 25,762	\$ 68,920	-12.93%
PIKE LAKE	\$ 61,602	\$ 22,864	\$ 84,466	\$ 63,619	\$ 23,951	\$ 87,570	3.67%
KNIFE RIVER	\$ 13,993	\$ 6,517	\$ 20,510	\$ 14,526	\$ 6,805	\$ 21,331	4.00%
OLIVER	\$ 13,565	\$ 5,179	\$ 18,744	\$ 14,062	\$ 5,433	\$ 19,495	4.01%
THOMSON	\$ 6,349	\$ 3,779	\$ 10,128	\$ 5,346	\$ 3,825	\$ 9,170	-9.46%
WRENSHALL	\$ 16,991	\$ 8,003	\$ 24,994	\$ 19,271	\$ 8,459	\$ 27,730	10.95%
JAY COOKE	\$ 1,245	\$ 1,241	\$ 2,485	\$ 1,218	\$ 1,243	\$ 2,462	-0.96%
MIDWAY	\$ 1,962	\$ 2,735	\$ 4,697	\$ 2,046	\$ 2,630	\$ 4,676	-0.45%
MPCA LANDFILL	\$ 1,622	\$ 7,001	\$ 8,624	\$ 2,269	\$ 6,941	\$ 9,209	6.79%
DULUTH/NORTH SHORE	\$ 31,871	\$ 17,305	\$ 49,176	\$ 32,871	\$ 17,991	\$ 50,862	3.43%
SUBTOTAL	\$ 8,467,837	\$ 3,976,020	\$ 12,443,856	\$ 8,662,356	\$ 4,148,612	\$ 12,810,968	2.95%
SAPPI	\$ 9,613,799	\$ 3,393,027	\$ 13,006,827	\$ 9,634,554	\$ 3,554,528	\$ 13,189,082	1.40%
GEORGIA PACIFIC	\$ -	\$ 15,433	\$ 15,433	\$ -	\$ 13,440	\$ 13,440	-12.91%
USG	\$ 419,692	\$ 189,559	\$ 609,250	\$ 673,814	\$ 241,300	\$ 915,114	50.20%
ST PAPER 1	\$ 776,737	\$ 966,037	\$ 1,742,774	\$ 1,371,626	\$ 980,564	\$ 2,352,190	34.97%
SPECIALTY MINERALS	\$ 89,214	\$ 59,924	\$ 149,138	\$ 118,155	\$ 61,556	\$ 179,711	20.50%
SUBTOTAL	\$ 10,899,442	\$ 4,623,980	\$ 15,523,422	\$ 11,798,148	\$ 4,851,388	\$ 16,649,536	7.25%
TOTAL	\$ 19,367,279	\$ 8,600,000	\$ 27,967,278	\$ 20,460,504	\$ 9,000,000	\$ 29,460,504	5.34%

Table 5
 USER'S WASTEWATER FLOW AND STRENGTH CHARACTERISTICS
 Flow and Strength Characteristics
 Western Lake Superior Sanitary District
 2024 Budget

		Flow		Peak Flow		BOD		TSS	
Line No.	Class of Service	Budgeted (Mgd)	Permitted (Mgd)	Billable (Mgd)	Permitted (Mgd)	Budgeted (Lbs./Day)	Permitted (Lbs./Day)	Budgeted (Lbs./Day)	Permitted (Lbs./Day)
Municipalities:									
1	Duluth	12.700	17.325	47.800	47.800	13,500	15,500	16,100	23,000
2	Cloquet	1.000	1.470	5.500	5.500	1,493	2,010	2,193	3,450
3	Proctor	0.400	0.604	1.990	1.990	530	592	600	700
4	Hermantown	0.650	0.760	3.800	3.800	1,150	1,600	1,100	1,600
5	Esko	0.206	0.240	1.000	1.000	263	370	305	490
6	Scanlon	0.169	0.180	1.000	1.000	282	300	282	300
7	Carlton	0.150	0.270	0.760	0.760	160	208	183	233
8	Rice Lake	0.060	0.080	0.360	0.360	100	125	100	125
9	Twin Lake	0.040	0.090	0.400	0.400	153	315	133	280
10	Pike Lake	0.100	0.110	0.450	0.450	167	185	167	185
11	Knife River	0.022	0.027	0.134	0.134	37	46	37	46
12	Oliver	0.022	0.024	0.100	0.100	37	41	37	41
13	Thomson	0.008	0.015	0.060	0.060	13	32	13	27
14	Wrenshall	0.030	0.042	0.150	0.150	50	69	50	69
15	Jay Cooke	0.002	0.005	0.010	0.010	3	8	3	8
16	Midway	0.003	0.004	0.007	0.007	8	8	5	8
17	MPCA Landfill	0.003	0.010	0.040	0.040	5	10	5	10
18	North Shore	0.050	0.075	0.310	0.310	83	125	83	125
19	Totals-Municipalities	15.615	21.331	63.871	63.871	18,034	21,544	21,396	30,697
Industrials:									
20	SAPPI	17.000	18.250	24.000	24.000	43,500	56,000	15,750	25,000
21	ST Paper 1	2.250	2.250	8.000	8.000	8,000	13,500	1,000	1,200
22	USG	0.550	0.750	1.200	1.200	2,000	3,000	3,000	7,500
23	Specialty Minerals	0.200	0.240	0.500	0.500	5	8	500	1,400
24	Totals-Industrials	20.000	21.490	33.700	33.700	53,505	72,508	20,250	35,100
25	Totals-All Users	35.615	42.821	97.571	97.571	71,539	94,052	41,646	65,797

BOD, and TSS strengths are computed using the District's standard domestic equivalent strengths. Formula: Flow x Strength(Mg/l) x 8.34.
 Standard domestic equivalent strengths for the District are: BOD-200 Mg/l, SS-200 Mg/l.

DETERMINATION OF UNIT COSTS-OPERATING EXPENSES AND DEBT SERVICE
Western Lake Superior Sanitary District
2024 Budget

Line No.	Description	Operating Expenses (\$)	Annual Loadings	Operating Expense Unit Costs		2022-26 Debt Service				
						Percentage Allocation	Cost (\$)	Annual Loadings	Unit Costs	
1	Budgeted Flow	\$9,078,570	12,999,548 (1000 Gals)	0.6984	/1000 gal Permitted Flow	39.88%	\$1,239,871	15,629,556 (1000 Gals)	0.0793	/1000 gal
2	Billable Peak Flow	\$846,843	22,614,013 (1000 Gals)	0.0374	/1000 gal Permitted Peak Flow	22.14%	\$688,443	35,613,561 (1000 Gals)	0.0193	/1000 gal
3	Budgeted BOD	\$5,312,566	26,111,735 (Lbs./Year)	0.2035	/ lb. Permitted BOD	22.61%	\$702,804	34,328,980 (Lbs./Year)	0.0205	/ lb.
4	Budgeted TSS	\$5,222,525	15,200,790 (Lbs./Year)	0.3436	/ lb. Permitted TSS	15.37%	\$477,892	24,015,905 (Lbs./Year)	0.0199	/ lb.
5	Totals	<u>\$20,460,504</u>				100.00%	<u>\$3,109,010</u>			

		2021 Debt Service			
		Percentage Allocation	Cost (\$)	Annual Loadings	Unit Costs
6	Permitted Flow	39.70%	\$156,807	14,203,318 (1000 Gals)	0.0110 /1000 gal
7	Permitted Peak Flow	21.41%	\$84,561	35,514,982 (1000 Gals)	0.0024 /1000 gal
8	Permitted BOD	23.34%	\$92,190	29,010,200	0.0032 / lb.
9	Permitted TSS	15.56%	\$61,461	21,842,695 (Lbs./Year)	0.0028 / lb.
10	Totals		<u>\$395,020</u>		

		2013-15 Debt Service					2016-20 Debt Service				
		Percentage Allocation	Cost (\$)	Annual Loadings	Unit Costs		Percentage Allocation	Cost (\$)	Annual Loadings	Unit Costs	
6	Permitted Flow	39.70%	\$522,817	15,612,875 (1000 Gals)	0.0335	/1000 gal	39.70%	\$1,063,298	16,028,318 (1000 Gals)	0.0663	/1000 gal
7	Permitted Peak Flow	21.41%	\$281,938	33,019,360 (1000 Gals)	0.0085	/1000 gal	21.41%	\$573,401	35,514,983 (1000 Gals)	0.0161	/1000 gal
8	Permitted BOD	23.34%	\$307,374	41,435,895	0.0074	/ lb.	23.34%	\$625,134	39,488,620	0.0158	/ lb.
9	Permitted TSS	15.56%	\$204,920	24,421,055 (Lbs./Year)	0.0084	/ lb.	15.56%	\$416,763	22,819,070 (Lbs./Year)	0.0183	/ lb.
10	Totals		<u>\$1,317,050</u>					<u>\$2,678,596</u>			

		2006-10 Debt Service					2011-12 Debt Service				
		Percentage Allocation	Cost (\$)	Annual Loadings	Unit Costs		Percentage Allocation	Cost (\$)	Annual Loadings	Unit Costs	
6	Permitted Flow	39.70%	\$192,608	14,738,426 (1000 Gals)	0.0131 /1000 gal		39.70%	\$397,627	15,612,875 (1000 Gals)	0.0255 /1000 gal	
7	Permitted Peak Flow	21.41%	\$103,867	33,056,926 (1000 Gals)	0.0031 /1000 gal		21.41%	\$214,427	33,019,360 (1000 Gals)	0.0065 /1000 gal	
8	Permitted BOD	23.34%	\$113,238	42,046,540	0.0027 / lb.		23.34%	\$233,772	41,435,895	0.0056 / lb.	
9	Permitted TSS	15.56%	\$75,493	18,944,595 (Lbs./Year)	0.0040 / lb.		15.56%	\$155,851	24,421,055 (Lbs./Year)	0.0064 / lb.	
10	Totals	100.00%	<u>\$485,207</u>					<u>\$1,001,677</u>			

[illegible]

TABLE 1
CLASSIFICATION OF RATE BASE TO COST COMPONENTS
Western Lake Superior Sanitary District
2024 Budget

Line No.	Description	Factor Code	Permitted Flow	Permitted Peak Flow	Permitted BOD	Permitted TSS	Replacement Cost	Permitted Flow	Permitted Peak Flow	Permitted BOD	Permitted TSS
			%	%	%	%					
Clean Water Production											
1	WWTP - Plant Pumping	F	60.00	20.00	11.00	9.00	4,000,000	2,400,000	800,000	440,000	360,000
2	Courtland - Influent WW Pumping		60.00	20.00	11.00	9.00	2,000,000	1,200,000	400,000	220,000	180,000
3	Bar Screen/Grit Removal	EA	60.00	20.00	11.00	9.00	8,000,000	4,800,000	1,600,000	880,000	720,000
4	Oxygen Generation Facility	EA	5.00	3.00	69.00	23.00	23,000,000	1,150,000	690,000	15,870,000	5,290,000
5	Oxygenation Tank/Galleri	EA	15.00	10.00	65.00	10.00	37,000,000	5,550,000	3,700,000	24,050,000	3,700,000
6	Secondary Settling Tanks	EA	23.00	12.00	29.00	36.00	16,000,000	3,680,000	1,920,000	4,640,000	5,760,000
7	Return Sludge Pumping	EA	23.00	12.00	29.00	36.00	7,000,000	1,610,000	840,000	2,030,000	2,520,000
9	Flocculation/Settling Tank	EA	10.00	70.00	5.00	15.00	15,000,000	1,500,000	10,500,000	750,000	2,250,000
10	Final Effluent Filters	EA	54.00	26.00	11.00	9.00	11,000,000	5,940,000	2,860,000	1,210,000	990,000
11	Chlorination	EA	54.00	26.00	11.00	9.00	6,000,000	3,240,000	1,560,000	660,000	540,000
12	Effluent Control Building	EA	54.00	26.00	11.00	9.00	8,000,000	4,320,000	2,080,000	880,000	720,000
13	Sludge Thickening	EA	0.00	0.00	40.00	60.00	6,000,000	-	-	2,400,000	3,600,000
14	Sludge Dewatering	EA	0.00	0.00	40.00	60.00	13,000,000	-	-	5,200,000	7,800,000
15	Sludge Digestion	EA	0.00	0.00	40.00	60.00	32,000,000	-	-	12,800,000	19,200,000
16	Biosolids Storage and Ap	EA	0.00	0.00	40.00	60.00	8,000,000	-	-	3,200,000	4,800,000
17	Odor Control		0.00	0.00	70.00	30.00	2,000,000	-	-	1,400,000	600,000
18	Outfall		57.00	43.00	0.00	0.00	6,000,000	3,420,000	2,580,000	-	-
19	Power Distribution/Standby		19.02	14.48	37.56	28.94	15,000,000	2,853,676	2,171,324	5,634,559	4,340,441
20	Instrumentation / Controls		19.02	14.48	37.56	28.94	10,000,000	1,902,451	1,447,549	3,756,373	2,893,627
21	Sub-Totals						\$229,000,000	\$43,566,127	\$33,148,873	\$86,020,931	\$66,264,069
22	Percent-Treatment Plant	WTP					100.00%	19.02%	14.48%	37.56%	28.94%
Other Treatment Plant Facilities-											
23	Outside Piping/Miscellaneous	s WTP	19.02%	14.48%	37.56%	28.94%	13,000,000	2,473,186	1,881,814	4,883,284	3,761,716
24	Administration Building	WTP	19.02%	14.48%	37.56%	28.94%	10,000,000	1,902,451	1,447,549	3,756,373	2,893,627
25	Foundation/Site Construction	n WTP	19.02%	14.48%	37.56%	28.94%	23,000,000	4,375,637	3,329,363	8,639,657	6,655,343
26	Land-WWTP	WTP	19.02%	14.48%	37.56%	28.94%	<u>1,000,000</u>	<u>190,245</u>	<u>144,755</u>	<u>375,637</u>	<u>289,363</u>
27	Totals-Clean Water Production						\$276,000,000	\$52,507,647 19.02%	\$39,952,353 14.48%	\$103,675,882 37.56%	\$79,864,118 28.94%

TABLE 1 (continued)
CLASSIFICATION OF RATE BASE TO COST COMPONENTS
Western Lake Superior Sanitary District
2024 Budget

		Cost Classifications									
Line No.	Description	Factor Code	Permitted Flow (%)	Permitted Peak Flow (%)	Permitted BOD (%)	Permitted TSS (%)	Replacement Cost	Permitted Flow	Permitted Peak Flow	Permitted BOD	Permitted TSS
Conveyance System-											
28	Interceptors	F	62.00	28.00	8.00	2.00	\$116,800,000	\$72,416,000	\$32,704,000	\$9,344,000	\$2,336,000
29	Force Mains	F	62.00	28.00	8.00	2.00	\$82,900,000	\$51,398,000	\$23,212,000	\$6,632,000	\$1,658,000
30	Pump Stations		62.00	28.00	8.00	2.00	\$72,600,000	\$45,012,000	\$20,328,000	\$5,808,000	\$1,452,000
31	I&I Control Structures	F	0.00	100.00	0.00	0.00	\$6,700,000	\$0	\$6,700,000	\$0	\$0
32	Totals - Conveyance System						\$279,000,000	\$168,826,000	\$82,944,000	\$21,784,000	\$5,446,000
33	Totals - Wastewater Plant In Service						\$555,000,000	\$221,333,647	\$122,896,353	\$125,459,882	\$85,310,118
34	Percent - Factor	TP									
Other Rate Base Items-											
35	Unused						\$0	\$0	\$0	\$0	\$0
36	Totals - Rate Base						\$555,000,000	\$221,333,647	\$122,896,353	\$125,459,882	\$85,310,118
37	Percent - Rate Base						100.00%	39.88%	22.14%	22.61%	15.37%
							Old Model	25%	17%	36%	22%

Factor Code Abbreviations:

F Flow (Where "Base" = Average Flow, "Excess" = Peak Flow)
BOD Biochemical Oxygen Demand (The Measure of Organic Load)
TSS Suspended Solids
EA Engineering Analysis
WTP Wastewater Treatment Plant
TP Total Plant

TABLE 3
CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
Western Lake Superior Sanitary District
2024 Budget

		Cost Components				Cost Classifications					
Line No.	Description	Factor Code	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS
Clean Water Production (4000) and Facilities & Utilities Maintenance (6700)											
1	Salaries & Benefits	EA	31.00	4.00	33.00	32.00	\$2,964,634	\$919,036	\$118,585	\$978,329	\$948,683
2	Contract Cleaning	EA	27.00	4.00	37.00	32.00	\$30,000	\$8,100	\$1,200	\$11,100	\$9,600
3	Fuel-Fuel Oil	EA	30.88	4.75	34.75	29.62	\$1,368	\$422	\$65	\$475	\$405
4	Fuel-Natural Gas		36.25	6.00	29.25	28.50	\$134,897	\$48,900	\$8,094	\$39,457	\$38,446
5	Electricity	E-WTP	30.88	4.75	34.75	29.62	\$2,371,130	\$732,205	\$112,629	\$823,968	\$702,329
6	Water	EA	30.38	6.00	29.00	34.62	\$180,659	\$54,884	\$10,840	\$52,391	\$62,544
7	Storm Water Fee	EA	30.38	6.00	29.00	34.62	\$33,716	\$10,243	\$2,023	\$9,778	\$11,672
8	Grit Disposals	F	70.00	25.00	0.00	5.00	\$21,242	\$14,869	\$5,311	\$0	\$1,062
9	Cont.Serv.-Other	EA	35.00	10.00	27.50	27.50	\$69,700	\$24,395	\$6,970	\$19,168	\$19,168
10	Cont.Serv.-DP Maint	EA	35.00	10.00	27.50	27.50	\$26,051	\$9,118	\$2,605	\$7,164	\$7,164
11	Supplies-Building	EA	36.25	6.00	29.25	28.50	\$26,004	\$9,426	\$1,560	\$7,606	\$7,411
12	Supplies-Equipment	EA	36.25	6.00	29.25	28.50	\$80,000	\$29,000	\$4,800	\$23,400	\$22,800
13	Supplies-Filter Media	EA	75.00	5.00	10.00	10.00	\$10,000	\$7,500	\$500	\$1,000	\$1,000
14	Supplies-Other	EA	0.00	0.00	0.00	0.00	\$1,800	\$0	\$0	\$0	\$0
15	Chemicals-General	F	34.90	4.00	32.60	28.50	\$45,344	\$15,825	\$1,814	\$14,782	\$12,923
16	Chemicals-Defoamant	F	34.90	4.00	32.60	28.50	\$74,784	\$26,100	\$2,991	\$24,380	\$21,313
17	Chemicals-Ferric	F	15.00	2.50	60.00	22.50	\$306,849	\$46,027	\$7,671	\$184,109	\$69,041
18	Chemicals-Liquid Oxyger	EA	0.00	5.00	55.00	40.00	\$26,400	\$0	\$1,320	\$14,520	\$10,560
19	Chemicals-Bleach	F	50.00	5.00	30.00	15.00	\$1,012,371	\$506,186	\$50,619	\$303,711	\$151,856
20	Chemicals-Thickening P	BOD,SS	10.50	1.75	36.50	51.25	\$240,694	\$25,273	\$4,212	\$87,853	\$123,356
21	Chemicals-Dewatering P	BOD,SS	10.50	1.75	36.50	51.25	\$939,777	\$98,677	\$16,446	\$343,019	\$481,636
22	Chemicals-Boiler	EA	37.50	6.50	28.75	27.25	\$0	\$0	\$0	\$0	\$0
23	Chemicals-Sodium bisulf	F	70.00	10.00	10.00	10.00	\$2,983	\$2,088	\$298	\$298	\$298
24	Laundry	EA	36.75	6.00	30.75	26.50	\$9,600	\$3,528	\$576	\$2,952	\$2,544
25	Engineering	EA	36.75	6.00	30.75	26.50	\$25,000	\$9,188	\$1,500	\$7,688	\$6,625
26	Dues	EA	36.75	6.00	30.75	26.50	\$19,000	\$6,983	\$1,140	\$5,843	\$5,035
27	Publication	EA	36.75	6.00	30.75	26.50	\$2,600	\$956	\$156	\$800	\$689
28	Training	EA	36.75	6.00	30.75	26.50	\$9,000	\$3,308	\$540	\$2,768	\$2,385
29	Telephone	EA	36.75	6.00	30.75	26.50	<u>\$2,560</u>	<u>\$941</u>	<u>\$154</u>	<u>\$787</u>	<u>\$678</u>
30	Subtotal Clean Water Production						\$8,668,163	\$2,613,177 30.15%	\$364,618 4.21%	\$2,967,345 34.23%	\$2,721,223 31.39%
31	Maintenance Allocation	EA	29.44	4.24	34.25	32.07	\$2,537,408	\$747,013	\$107,586	\$869,062	\$813,747
32	Engineering Allocation	EA	29.44	4.24	34.25	32.07	<u>\$334,970</u>	<u>\$98,615</u>	<u>\$14,203</u>	<u>\$114,727</u>	<u>\$107,425</u>
33	Total - Clean Water Production						\$11,540,540	\$3,458,805	\$486,407	\$3,951,135	\$3,642,395

TABLE 3 (Cont)
CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
Western Lake Superior Sanitary District
2024 Budget

		Cost Components				Cost Classifications					
Line No.	Description	Factor Code	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS
			(%)	(%)	(%)	(%)					
Conveyance System (4200)											
34	Salaries & Benefits	F	95.00	5.00	0.00	0.00	\$669,389	\$635,919	\$33,469	\$0	\$0
35	Fuel-Natural Gas	F	95.00	5.00	0.00	0.00	\$6,384	\$6,065	\$319	\$0	\$0
36	Electricity	F	95.00	5.00	0.00	0.00	\$1,432,243	\$1,360,631	\$71,612	\$0	\$0
37	Telephone	F	95.00	5.00	0.00	0.00	\$5,100	\$4,845	\$255	\$0	\$0
38	Telemeter	F	95.00	5.00	0.00	0.00	\$114,750	\$109,013	\$5,738	\$0	\$0
39	Diesel	F	95.00	5.00	0.00	0.00	\$5,000	\$4,750	\$250	\$0	\$0
40	Water	F	95.00	5.00	0.00	0.00	\$16,000	\$15,200	\$800	\$0	\$0
41	Storm Water	F	95.00	5.00	0.00	0.00	\$800	\$760	\$40	\$0	\$0
42	Repairs-Interceptors	F	70.00	5.00	15.00	10.00	\$50,000	\$35,000	\$2,500	\$7,500	\$5,000
43	Clean Interceptors	F	75.00	5.00	10.00	10.00	\$165,000	\$123,750	\$8,250	\$16,500	\$16,500
44	Cont.Serv.-Biofilter	F	40.00	5.00	40.00	15.00	\$10,000	\$4,000	\$500	\$4,000	\$1,500
45	Cont.Serv.-Other	F	95.00	5.00	0.00	0.00	\$10,500	\$9,975	\$525	\$0	\$0
46	Cont.Serv.-DP Maint	F	95.00	5.00	0.00	0.00	\$5,500	\$5,225	\$275	\$0	\$0
47	Supplies-Building	F	95.00	5.00	0.00	0.00	\$1,200	\$1,140	\$60	\$0	\$0
48	Supplies-Equipment	F	95.00	5.00	0.00	0.00	\$25,000	\$23,750	\$1,250	\$0	\$0
49	Supplies-Other	F	95.00	5.00	0.00	0.00	\$200	\$190	\$10	\$0	\$0
50	Supplies-Site	F	95.00	5.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0
51	Chemicals-Defoamant	F	95.00	5.00	0.00	0.00	\$5,000	\$4,750	\$250	\$0	\$0
52	Training Expenses	F	95.00	5.00	0.00	0.00	\$9,000	\$8,550	\$450	\$0	\$0
53	Laundry	F	95.00	5.00	0.00	0.00	\$2,500	\$2,375	\$125	\$0	\$0
54	Easements	F	90.00	10.00	0.00	0.00	\$22,000	\$19,800	\$2,200	\$0	\$0
55	Subtotal Conveyance System						\$2,555,566	\$2,375,687 92.96%	\$128,878 5.04%	\$28,000 1.10%	\$23,000 0.90%
56	Maintenance Allocation	F	94.18	5.06	0.41	0.35	\$1,125,999	\$1,060,466	\$56,976	\$4,617	\$3,941
57	Engineering Allocation	F	94.18	5.06	0.41	0.35	\$781,596	\$736,107	\$39,549	\$3,205	\$2,736
58	Total Conveyance System						\$4,463,161	\$4,172,261	\$225,403	\$35,821	\$29,677

TABLE 3 (Cont)
CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
Western Lake Superior Sanitary District
2024 Budget

		Cost Components				Cost Classifications					
Line No.	Description	Factor Code	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS
			(%)	(%)	(%)	(%)					
Biosolids (4300)											
59	Salaries & Benefits	EA	0.00	0.00	40.00	60.00	\$746,222	\$0	\$0	\$298,489	\$447,733
60	Natural Gas	EA	0.00	0.00	40.00	60.00	\$3,600	\$0	\$0	\$1,440	\$2,160
61	Electricity	EA	0.00	0.00	40.00	60.00	\$1,300	\$0	\$0	\$520	\$780
62	Telephone	EA	0.00	0.00	40.00	60.00	\$2,525	\$0	\$0	\$1,010	\$1,515
63	Diesel	EA	0.00	0.00	40.00	60.00	\$135,702	\$0	\$0	\$54,281	\$81,421
64	Cont.Serv.-Land App	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
65	Cont.Serv.-Field Work	EA	0.00	0.00	40.00	60.00	\$12,000	\$0	\$0	\$4,800	\$7,200
66	Cont Serv.-Other	EA	0.00	0.00	40.00	60.00	\$18,000	\$0	\$0	\$7,200	\$10,800
67	Supplies-Building	EA	0.00	0.00	40.00	60.00	\$250	\$0	\$0	\$100	\$150
68	Supplies-Equipment	EA	0.00	0.00	40.00	60.00	\$15,000	\$0	\$0	\$6,000	\$9,000
69	Supplies-Other	EA	0.00	0.00	40.00	60.00	\$550	\$0	\$0	\$220	\$330
70	Supplies-Safety	EA	0.00	0.00	40.00	60.00	\$800	\$0	\$0	\$320	\$480
71	Training	EA	0.00	0.00	40.00	60.00	\$9,000	\$0	\$0	\$3,600	\$5,400
72	Rent Equipment	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
73	Travel	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
74	Laundry	EA	0.00	0.00	40.00	60.00	\$4,300	\$0	\$0	\$1,720	\$2,580
75	Dues	EA	0.00	0.00	40.00	60.00	\$450	\$0	\$0	\$180	\$270
76	Publications	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
77	Subtotal Biosolids						\$949,699	\$0	\$0	\$379,880	\$569,819
78	Maintenance Allocation		0.00	0.00	40.00	60.00	\$246,312	\$0	\$0	\$98,525	\$147,787
79	Engineering Allocation						\$0	\$0	\$0	\$0	\$0
80	Total Biosolids						\$1,196,011	\$0	\$0	\$478,405	\$717,607
81	TOTAL 4000/4200/4300						\$17,199,712	\$7,631,066	\$711,810	\$4,465,360	\$4,389,678
82	Percent						99.99%	44.37%	4.14%	25.96%	25.52%
Other Expenses											
83	Business Services	OE	44.37%	4.14%	25.96%	25.52%	\$2,177,428	\$966,068	\$90,113	\$565,300	\$555,719
84	Operations Services	OE	44.37%	4.14%	25.96%	25.52%	\$0	\$0	\$0	\$0	\$0
85	MIS	OE	44.37%	4.14%	25.96%	25.52%	\$888,556	\$394,229	\$36,773	\$230,685	\$226,776
86	Lab	OE	44.37%	4.14%	25.96%	25.52%	\$1,057,356	\$469,122	\$43,759	\$274,509	\$269,857
87	Environmental Programs	OE	44.37%	4.14%	25.96%	25.52%	\$387,880	\$172,092	\$16,052	\$100,701	\$98,994
88	Heating	OE	44.37%	4.14%	25.96%	25.52%	\$0	\$0	\$0	\$0	\$0
89	Capital Projects	OE	44.37%	4.14%	25.96%	25.52%	\$3,500,000	\$1,552,859	\$144,847	\$908,664	\$893,263
90	Totals-Other Expenses						\$8,011,221	\$3,554,371	\$331,544	\$2,079,860	\$2,044,609
91	Revenue Adjustments						(\$4,748,000)	(\$2,106,524)	(\$196,495)	(\$1,232,688)	(\$1,211,796)
92	Total Operating Expenses						\$20,462,933	\$9,078,913	\$846,859	\$5,312,531	\$5,222,491
93	Percent-Operating Expenses						99.99%	44.37%	4.14%	25.96%	25.52%
94	Total Operating Expenses excl Conveyance						\$15,999,772	\$4,906,652	\$621,456	\$5,276,710	\$5,192,814
95	Percent-Operating Expenses excl Conveyance						99.99%	30.67%	3.88%	32.98%	32.46%

2024 Budget

	Annual Operating Expenses	2006-10 Debt Service		2011-12 Debt Service		2013-15 Debt Service		2016-20 Debt Service		2021 Debt Service		2022-26 Debt Service		Subtotal	Total	
		Percent	Allocation	Percent	Allocation	Percent	Allocation	Percent	Allocation	Percent	Allocation	Percent	Allocation	Debt Service	Bill	
Duluth	\$6,738,593	32.93%	37.27%	\$180,837	37.05%	\$371,075	37.05%	\$487,906	35.25%	\$944,079	38.72%	\$152,957	36.08%	\$1,121,787	\$3,258,640	\$9,997,232
Cloquet	\$702,295	3.43%	3.36%	\$16,310	3.03%	\$30,340	3.03%	\$39,892	3.89%	\$104,092	4.25%	\$16,796	3.91%	\$121,448	\$328,878	\$1,031,173
Proctor	\$238,296	1.16%	1.22%	\$5,896	1.19%	\$11,955	1.19%	\$15,719	1.29%	\$34,439	1.41%	\$5,569	1.32%	\$41,038	\$114,616	\$352,912
Hermantown	\$432,089	2.11%	1.40%	\$6,774	1.81%	\$18,176	1.81%	\$23,899	2.21%	\$59,116	2.44%	\$9,630	2.33%	\$72,395	\$189,989	\$622,078
Esko	\$121,190	0.59%	0.42%	\$2,020	0.52%	\$5,255	0.52%	\$6,909	0.61%	\$16,353	0.67%	\$2,639	0.65%	\$20,329	\$53,506	\$174,696
Scanlon	\$110,743	0.54%	0.22%	\$1,087	0.24%	\$2,369	0.24%	\$3,114	0.45%	\$12,026	0.49%	\$1,939	0.54%	\$16,688	\$37,223	\$147,966
Carlton	\$81,404	0.40%	0.45%	\$2,200	0.46%	\$4,569	0.46%	\$6,008	0.49%	\$13,130	0.54%	\$2,114	0.53%	\$16,427	\$44,448	\$125,852
Rice Lake	\$39,361	0.19%	0.20%	\$989	0.20%	\$2,047	0.20%	\$2,692	0.19%	\$5,025	0.21%	\$822	0.22%	\$6,698	\$18,273	\$57,635
Twin Lake	\$43,157	0.21%	0.24%	\$1,152	0.24%	\$2,355	0.24%	\$3,096	0.30%	\$8,021	0.33%	\$1,323	0.32%	\$9,816	\$25,762	\$68,920
Pike Lake	\$63,619	0.31%	0.28%	\$1,375	0.20%	\$2,002	0.20%	\$2,632	0.28%	\$7,618	0.31%	\$1,239	0.29%	\$9,086	\$23,951	\$87,570
Knife River	\$14,526	0.07%	0.08%	\$368	0.07%	\$730	0.07%	\$960	0.08%	\$2,016	0.08%	\$326	0.08%	\$2,405	\$6,805	\$21,331
Oliver	\$14,062	0.07%	0.05%	\$266	0.05%	\$522	0.05%	\$687	0.06%	\$1,681	0.07%	\$273	0.06%	\$2,005	\$5,433	\$19,495
Thomson	\$5,346	0.03%	0.04%	\$203	0.04%	\$415	0.04%	\$545	0.04%	\$1,176	0.05%	\$192	0.04%	\$1,293	\$3,825	\$9,170
Wrenshall	\$19,271	0.09%	0.07%	\$335	0.08%	\$759	0.08%	\$999	0.10%	\$2,642	0.11%	\$433	0.11%	\$3,291	\$8,459	\$27,730
Jay Cooke	\$1,218	0.01%	0.03%	\$144	0.02%	\$190	0.02%	\$250	0.01%	\$280	0.01%	\$46	0.01%	\$333	\$1,243	\$2,462
Midway	\$2,046	0.01%	0.08%	\$374	0.07%	\$735	0.07%	\$966	0.01%	\$238	0.01%	\$40	0.01%	\$277	\$2,630	\$4,676
MPCA Landfill	\$2,269	0.01%	0.11%	\$514	0.13%	\$1,277	0.13%	\$1,679	0.09%	\$2,360	0.10%	\$392	0.02%	\$719	\$6,941	\$9,209
Duluth - North Shore	\$32,871	0.16%	0.22%	\$1,085	0.20%	\$2,014	0.20%	\$2,648	0.19%	\$5,198	0.21%	\$845	0.20%	\$6,201	\$17,991	\$50,862
Georgia Pacific				\$5,216		\$8,224									\$13,440	\$13,440
Sappi	\$9,634,554	47.09%	36.39%	\$176,555	37.87%	\$379,314	37.87%	\$498,739	38.27%	\$1,025,144	44.80%	\$176,972	41.74%	\$1,297,805	\$3,554,528	\$13,189,082
ST Paper 1	\$1,371,626	6.70%	14.43%	\$69,998	13.19%	\$132,120	13.19%	\$173,717	13.61%	\$364,489	2.29%	\$9,051	7.44%	\$231,189	\$980,564	\$2,352,190
USG	\$673,814	3.29%	2.57%	\$12,486	2.67%	\$26,708	2.67%	\$35,117	1.92%	\$51,338	2.17%	\$8,576	3.44%	\$107,074	\$241,300	\$915,114
Specialty Minerals	\$118,155	0.58%	0.87%	\$4,238	0.67%	\$6,751	0.67%	\$8,876	0.68%	\$18,137	0.72%	\$2,849	0.67%	\$20,705	\$61,556	\$179,711
TOTALS	\$20,460,504	100.00%		\$490,423		\$1,009,901		\$1,317,050		\$2,678,596		\$395,020		\$3,109,010	\$9,000,000	\$29,460,504
			100.00%		100.00%		100.00%		100.00%		100.00%		100.00%			

Western Lake Superior Sanitary District
Billing Detail
2024 Budget

Line No.	Class of Service	Operating Expenses, based on Budgeted Flows and Loads					Debt Svc - based on Permitted Flows and Loads						TOTAL
		Flow	Billable Peak Flow	BOD	TSS	TOTAL	FLOW	PEAK FLOW	TOTAL FLOW	BOD	TSS	TOTAL	
	Municipalities: Duluth-												
1	Duluth	\$3,237,321	\$479,761	\$1,002,525	\$2,018,985	\$6,738,593	\$1,439,787	\$977,589	\$2,417,376	\$334,770	\$506,494	\$3,258,640	\$9,997,232
2	Cloquet	\$254,907	\$61,508	\$110,872	\$275,008	\$702,295	\$117,030	\$100,874	\$217,905	\$39,628	\$71,346	\$328,878	\$1,031,173
3	Proctor	\$101,963	\$21,733	\$39,358	\$75,242	\$238,296	\$50,396	\$36,772	\$87,167	\$11,940	\$15,508	\$114,616	\$352,912
4	Hermantown	\$165,690	\$43,056	\$85,400	\$137,943	\$432,089	\$62,438	\$59,187	\$121,625	\$31,817	\$36,547	\$189,989	\$622,078
5	Esko	\$52,562	\$10,850	\$19,531	\$38,248	\$121,190	\$19,568	\$16,757	\$36,324	\$7,207	\$9,974	\$53,506	\$174,696
6	Scanlon	\$43,079	\$11,358	\$20,942	\$35,364	\$110,743	\$12,551	\$14,214	\$26,765	\$5,079	\$5,379	\$37,223	\$147,966
7	Carlton	\$38,236	\$8,338	\$11,882	\$22,949	\$81,404	\$22,163	\$14,369	\$36,532	\$3,478	\$4,438	\$44,448	\$125,852
8	Rice Lake	\$15,294	\$4,101	\$7,426	\$12,540	\$39,361	\$6,988	\$5,844	\$12,832	\$2,620	\$2,822	\$18,273	\$57,635
9	Twin Lake	\$10,196	\$4,921	\$11,362	\$16,679	\$43,157	\$7,452	\$7,073	\$14,525	\$5,521	\$5,716	\$25,762	\$68,920
10	Pike Lake	\$25,491	\$4,784	\$12,402	\$20,942	\$63,619	\$8,848	\$7,882	\$16,730	\$3,490	\$3,731	\$23,951	\$87,570
11	Knife River	\$5,608	\$1,531	\$2,748	\$4,640	\$14,526	\$2,192	\$2,741	\$4,932	\$901	\$971	\$6,805	\$21,331
12	Oliver	\$5,608	\$1,066	\$2,748	\$4,640	\$14,062	\$1,986	\$1,767	\$3,753	\$811	\$869	\$5,433	\$19,495
13	Thomson	\$2,039	\$711	\$965	\$1,630	\$5,346	\$1,425	\$1,141	\$2,566	\$620	\$639	\$3,825	\$9,170
14	Wrenshall	\$7,647	\$1,640	\$3,713	\$6,270	\$19,271	\$3,320	\$2,402	\$5,721	\$1,323	\$1,415	\$8,459	\$27,730
15	Jay Cooke	\$510	\$109	\$223	\$376	\$1,218	\$506	\$291	\$796	\$211	\$236	\$1,243	\$2,462
16	Midway	\$765	\$60	\$594	\$627	\$2,046	\$1,192	\$670	\$1,862	\$345	\$423	\$2,630	\$4,676
17	MPCA Landfill	\$765	\$506	\$371	\$627	\$2,269	\$3,047	\$1,506	\$4,554	\$1,123	\$1,264	\$6,941	\$9,209
18	North Shore	\$12,745	\$3,554	\$6,164	\$10,408	\$32,871	\$6,391	\$6,340	\$12,731	\$2,528	\$2,732	\$17,991	\$50,862
19	Totals-Municipalities	\$3,980,426	\$659,586	\$1,339,225	\$2,683,118	\$8,662,356	\$1,767,280	\$1,257,417	\$3,024,697	\$453,412	\$670,504	\$4,148,612	\$12,810,968
	Industrials-												
20	Georgia Pacific	\$0	\$0	\$0	\$0	\$0	\$3,294	\$1,324	\$4,618	\$7,248	\$1,575	\$13,440	\$13,440
21	Sappi	\$4,333,422	\$95,679	\$3,230,359	\$1,975,094	\$9,634,554	\$1,398,411	\$490,840	\$1,889,250	\$1,133,867	\$531,410	\$3,554,528	\$13,189,082
22	ST Paper 1	\$573,541	\$78,593	\$594,089	\$125,403	\$1,371,626	\$331,212	\$163,613	\$494,825	\$435,514	\$50,225	\$980,564	\$2,352,190
23	USG	\$140,199	\$8,884	\$148,522	\$376,208	\$673,814	\$54,314	\$24,542	\$78,856	\$51,553	\$110,891	\$241,300	\$915,114
24	Specialty Minerals	\$50,981	\$4,101	\$371	\$62,701	\$118,155	\$21,812	\$10,226	\$32,038	\$167	\$29,351	\$61,556	\$179,711
25	Totals-Industrials	\$5,098,143	\$187,257	\$3,973,341	\$2,539,407	\$11,798,149	\$1,809,043	\$690,544	\$2,499,587	\$1,628,349	\$723,452	\$4,851,388	\$16,649,536
26	Totals-All Users	\$9,078,570	\$846,843	\$5,312,566	\$5,222,525	\$20,460,504	\$3,576,323	\$1,947,961	\$5,524,284	\$2,081,760	\$1,393,956	\$9,000,000	\$29,460,504

Solid Waste Charges

This page is intentionally left blank.

2024 Budget Version of Ten-year Costs

			Budget							
			2023	2024	2025	2026	2027	2028	2029	
Operations Fund Beginning Balance			\$2,740,063	\$2,464,179	\$1,640,560	\$620,668	(\$740,025)	(\$2,274,087)	(\$3,996,708)	
Operating Surplus/Deficit minus Capital Fee			(\$208,384)	(\$653,619)	(\$892,392)	(\$1,195,693)	(\$1,379,062)	(\$1,567,621)	(\$1,761,554)	
Transfer to Capital Fund			(\$67,500)	(\$170,000)	(\$127,500)	(\$165,000)	(\$155,000)	(\$155,000)	(\$150,000)	
Operations Fund Ending Balance			\$2,464,179	\$1,640,560	\$620,668	(\$740,025)	(\$2,274,087)	(\$3,996,708)	(\$5,908,262)	
EXPENSES										
Household Hazardous Waste (HHW)			\$1,021,976	\$1,025,028	\$1,076,279	\$1,130,093	\$1,163,996	\$1,198,916	\$1,234,883	
Yard waste & Organics composting facility			\$391,426	\$421,553	\$442,630	\$464,762	\$478,705	\$493,066	\$507,858	
Materials Recovery Center (MRC)			\$1,483,085	\$1,354,818	\$1,422,558	\$1,493,686	\$1,538,497	\$1,584,652	\$1,632,192	
Environmental Programs			\$926,332	\$1,035,362	\$1,087,130	\$1,141,487	\$1,175,732	\$1,211,004	\$1,247,334	
Solid Waste Grants			\$0	\$0	\$0	\$1	\$2	\$3	\$4	
Allocated Costs/SW Planning			\$1,894,799	\$2,340,445	\$2,457,467	\$2,580,340	\$2,657,750	\$2,737,483	\$2,819,607	
Transfer Station Costs			\$6,510,915	\$7,252,663	\$7,397,716	\$7,545,670	\$7,696,583	\$7,850,515	\$8,007,525	
TOTAL PROGRAM EXPENSES:			\$12,228,534	\$13,429,869	\$13,883,780	\$14,356,039	\$14,711,265	\$15,075,639	\$15,449,403	
25% Operations Fund Goal (Was 15% thru 2014)			\$1,544,301	\$1,621,516	\$1,702,592	\$1,753,671	\$1,860,470	\$1,842,407	\$1,936,302	
SOLID WASTE FEE REVENUES										
Line Item fee (St. Louis Cty)			\$948,063	\$952,438	\$952,000	\$952,000	\$952,000	\$952,000	\$952,000	
Line Item fee (Carlton Cty)			\$195,550	\$196,325	\$196,000	\$196,000	\$196,000	\$196,000	\$196,000	
		Property Tax Subtotal	\$1,143,613	\$1,148,763	\$1,148,000	\$1,148,000	\$1,148,000	\$1,148,000	\$1,148,000	
Hauler Collected Fee			\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	\$2,700,000	
		SW MGMT FEE TOTAL	\$3,843,613	\$3,848,763	\$3,848,000	\$3,848,000	\$3,848,000	\$3,848,000	\$3,848,000	
FEES, GRANTS, AND REVENUE										
Transfer Station Fees			\$6,360,024	\$7,105,797	\$7,247,913	\$7,392,871	\$7,540,728	\$7,691,543	\$7,845,374	
Transfer Station Administration Fees			\$162,719	\$172,437	\$172,437	\$172,437	\$172,437	\$172,437	\$172,437	
Capital Improvement Fees collected at Transfer Station			\$116,228	\$118,257	\$118,257	\$118,257	\$118,257	\$118,257	\$118,257	
Solid Waste Grant Revenue										
MRC Fees			\$664,525	\$533,545	\$544,000	\$555,000	\$566,000	\$577,000	\$589,000	
St. Louis & County Reimbursement			\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	
Compost/Yard Waste fees			\$121,770	\$127,170	\$130,000	\$133,000	\$136,000	\$139,000	\$142,000	
SCORE Grant			\$300,000	\$350,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	
District HHW grants			\$64,000	\$68,038	\$68,038	\$68,038	\$68,038	\$68,038	\$68,038	
County HHW payments/grants			\$183,500	\$259,500	\$265,000	\$270,000	\$275,000	\$281,000	\$287,000	
Paint Care			\$190,000	\$180,000	\$184,000	\$188,000	\$192,000	\$196,000	\$200,000	
Other revenue/interest income			\$50,000	\$51,000	\$52,000	\$53,000	\$54,000	\$55,000	\$56,000	
		SUBTOTAL	\$8,292,765	\$9,045,744	\$9,261,645	\$9,430,603	\$9,602,460	\$9,778,275	\$9,958,106	
		ALL REVENUE TOTAL:	\$12,136,378	\$12,894,506	\$13,109,645	\$13,278,603	\$13,450,460	\$13,626,275	\$13,806,106	
Surplus / (Deficit)			(\$92,156)	(\$535,362)	(\$774,135)	(\$1,077,436)	(\$1,260,805)	(\$1,449,364)	(\$1,643,297)	
Capital Projects			\$183,728	\$430,000	\$267,500	\$310,000	\$225,000	\$125,000	\$170,000	
Financial Statement - Surplus/(Deficit)			(\$275,884)	(\$965,362)	(\$1,041,635)	(\$1,387,436)	(\$1,485,805)	(\$1,574,364)	(\$1,813,297)	

This page is intentionally left blank.

2024 Solid Waste Program Expenditures and Revenues

	Household Hazardous Waste (HHW)	Environ mental Programs	Yard Waste and Organics Composting	Solid Waste Grants	Solid Waste Planning and Management	Transfer Station	Material Recovery Center	Capital Projects	Surplus (Deficit)	Total
Budgeted O&M Expenses	\$1,025,028	\$1,035,362	\$421,553	\$0		\$7,252,663	\$1,354,818	\$430,000		\$11,519,424
Direct & Indirect Cost Allocation					\$2,340,445					\$2,340,445
Total Expenses	\$1,025,028	\$1,035,362	\$421,553	\$0	\$2,340,445	\$7,252,663	\$1,354,818	\$430,000	\$0	\$13,859,869
Revenues:										
District HHW grants	\$68,038									\$68,038
Regional Program Grants/HHW Contracts	\$67,500									\$67,500
Very Small Quantity Generator & other fees	\$192,000									\$192,000
Paint Care	\$180,000									\$180,000
State of MN - SCORE Grant	\$70,000	\$210,000	\$70,000							\$350,000
St. Louis County Service Fees	\$20,000	\$40,000					\$20,000			\$80,000
Organics/Yard Waste/Brush			\$127,170							\$127,170
Trf Station tipping fees						\$7,105,797				\$7,105,797
Trf Station - Admin fee					\$25,571	\$146,866				\$172,437
Trf Station - Capital								\$118,257		\$118,257
Solid Waste Grants				\$0						\$0
Material Recovery Fees							\$533,545			\$533,545
Investment & other revenue					\$51,000					\$51,000
Total Revenue:	\$597,538	\$250,000	\$197,170	\$0	\$76,571	\$7,252,663	\$553,545	\$118,257	\$0	\$9,045,744
Net Cost:	(\$427,490)	(\$785,362)	(\$224,383)	\$0	(\$2,263,874)	(\$0)	(\$801,273)	(\$311,743)	\$0	(\$4,814,125)
Solid Waste Fee Revenue	\$427,490	\$785,362	\$224,383	\$0	\$2,263,874	\$0	\$801,273	\$311,743	(\$965,362)	\$3,848,763
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$965,362)	(\$965,362)

This page is intentionally left blank.

MSW In District	2024 Estimated Volume (tons)	Operation, Transport and Disposal Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2024 Budgeted Revenue
District Haulers (tons)						
In District	59,635	\$3,935,606	\$0	\$74,544	\$3,935,606	\$4,010,150
Carlton County (tons) *	10,873	\$471,470	\$0	\$13,592	\$471,470	\$485,061
Solid Waste Genl (tons)	50	\$3,300	\$0	\$63	\$3,300	\$3,362
Rejected Organics	4	\$264	\$0	\$5	\$264	\$269
Cleanup (tons)	50	\$3,300	\$0	\$0	\$3,300	\$0
Total	70,612	\$4,413,939	\$0	\$88,203	\$4,413,939	\$4,498,842
MSW out of District	2024 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2024 Budgeted Revenue
Carlton County (tons) *	2,387	\$103,493	\$7,160	\$5,370	\$103,493	\$116,024
Cook County (tons)	3,397	\$224,179	\$10,191	\$7,643	\$224,179	\$242,013
Lake County (tons)	6,820	\$450,090	\$20,460	\$15,345	\$450,090	\$485,895
Superior (tons)	8,595	\$567,227	\$25,785	\$19,339	\$567,227	\$612,351
Total	21,199	\$1,344,990	\$63,597	\$47,697	\$1,344,990	\$1,456,284
Mixed Loads	2024 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2024 Budgeted Revenue
In District	8,974	\$592,217	\$17,947	\$11,217	\$592,217	\$621,382
Out of District	4,384	\$289,317	\$13,152	\$9,864	\$289,317	\$312,332
Carlton in District*	8,862	\$384,280	\$17,725	\$11,078	\$384,280	\$413,083
Carlton Out of District*	1,945	\$84,354	\$5,836	\$4,377	\$84,354	\$94,568
Total	24,165	\$1,350,168	\$54,660	\$36,536	\$1,350,168	\$1,441,365
Transfer Station Totals	2024 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2024 Budgeted Revenue
MSW In District	70,612	\$4,413,939	\$0	\$88,203	\$4,413,939	\$4,498,842
MSW Out of District	21,199	\$1,344,990	\$63,597	\$47,697	\$1,344,990	\$1,456,284
Mixed Loads	24,165	\$1,350,168	\$54,660	\$36,536	\$1,350,168	\$1,441,365
Unacceptable Revenue	-	\$3,000	-	-	\$3,000	\$113,500
Transfer Station Totals	115,977	\$7,112,097	\$118,257	\$172,437	\$7,112,097	\$7,509,991

This page is intentionally left blank.

Transfer Station Fees 7/1/23 to 6/30/24

MSW Rates (In District)

WLSSD Transfer Station	7/1/23 RATES
Operational Costs	\$7.47
Transport Costs (separate)	\$14.94
Disposal Costs (separate)	\$30.06
WLSSD Capital Charge	\$0.00
WLSSD Administrative Fee	\$1.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$66.72

Mixed Load Rate (In District)

WLSSD Transfer Station	7/1/23 RATES
Operational Costs	\$7.47
Transport Costs (separate)	\$14.94
Disposal Costs (separate)	\$30.06
WLSSD Capital Charge	\$2.00
WLSSD Administrative Fee	\$1.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$68.72

MSW Rates (Out of District Waste)

WLSSD Transfer Station	7/1/23 RATES
Operational Costs	\$7.47
Transport Costs (separate)	\$14.94
Disposal Costs (separate)	\$30.06
WLSSD Capital Charge	\$3.00
WLSSD Administrative Fee	\$2.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$70.72

Mixed Load Rates (Out of District Waste)

WLSSD Transfer Station (Out of District Haulers)	7/1/23 RATES
Operational Costs	\$7.47
Transport Costs (separate)	\$14.94
Disposal Costs (separate)	\$30.06
WLSSD Capital Charge	\$3.00
WLSSD Administrative Fee	\$2.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$70.72

The Operational Costs, Transport Fees and Disposal Fees will be adjusted on July 1, 2024 based on the Consumer Price Index (CPI).

Material Recovery Center Rate Schedule for 2024

Waste Type	Rate	Unit
Mixed Waste	\$24.00	Yard
Brush / Clean Scrap Wood	\$10.00	Yard
Small Appliances	\$2.00	Each
Appliances	\$5.00	Each
Microwaves Free	Free	Each
Passenger Vehicle Tires (first 4 per visit)	Free	Each
Tires-car/pickup	\$3.00	Each
Tires-truck	\$8.00	Each
Tires-truck w/rim	\$16.00	Each
Tires-offroad	\$40.00	Each
Tires-offroad >600	\$160.00	Each
Electronics-Keyboards, mouse, rechargeable and mercury batteries, rechargeable handheld appliances	Free	Each
Electronics- laptop, cordless tools, telephone, CPU, Fax machine, printers, scanners	\$2.00	Each
Electronics-Video Equipment with screen 7" or larger, RV or Monitor up to 19"	\$9.00	Each
Standard or Flat Screen TV or Monitor over 19"	\$12.00	Each
Console TV or Projection TV over 40"	\$15.00	Each
Business Electronics-Keyboards, mouse, rechargeable and mercury batteries, rechargeable handheld appliances	Free	Each
Business CPU (computer tower), Laptop, Printer, Scanner, Fax Machine, Video Player (VCR, DVD, etc)	\$5.00	Each
Business electronics-TVs/monitors up to 19"	\$12.00	Each
Business electronics-TVs/monitors over 19"	\$18.00	Each
Business electronics-TVs/monitors over 40"	\$25.00	Each
Mattresses - dry	\$20.00	Each
Mattresses - wet	\$24.00	Each
Incidental kitchen waste	\$2.00	Per Bag
Scrap metal	Free	
Food Waste	Free	
Wood ashes	Free	
Household recyclables	Free	
Business recyclables	\$10.00	Yard

Yard Waste/Organics Composting Rate Schedule for 2024

Organics	Rate	Unit
Wholesale Bagged Compost	\$3.75	Bag
Retail Bagged Compost	\$6.00	Bag
Bulk Compost >5 Yards	\$22.00	Yard
Bulk Compost Retail - Loaded	\$30.00	Yard
Bulk Compost Retail - Self-Loaded	\$22.00	Yard
Brush	\$10.00	Yard
Dirt	\$10.00	Yard
Leaves/Grass	Free	



A Hazardous Waste Disposal Option for Small Businesses

Waste Disposal Fees*

(Effective January, 2020)

COMMON WASTES	
Aerosol Cans (lbs)	\$1.60/lb
Latex paint, architectural ** (gal)	FREE
Oil base paint, architectural ** (gal)	FREE
Latex paint, other (gal)	\$3.50/gal
Oil base paint, other (gal)	\$2.70/gal
Solvents, thinners, fuels (gal)	\$1.40/gal
Tars, adhesives, paint-related materials (lbs)	\$1.80/lb
FLUORESCENT LAMPS & BALLASTS ***	
Ballasts (lbs)	\$1.90/lb
4 foot or less fluorescent lamps (each)	\$0.50/each
Greater than 4 foot fluorescent lamps (each)	\$0.60/each
Compact fluorescent lamps - CFLs (each)	\$0.90/each
Circular or U-shape fluorescent lamps (each)	\$0.80/each
HID lamps (each)	\$4.00/each
Crushed lamps (lbs)	\$2.80/lb
Broken lamps (each)	\$1.75/each
BATTERIES	
Button (lbs)	\$5.90/lb
Lithium Ion (lbs)	\$7.20/lb
Other rechargeable batteries (lbs)	\$1.20/lb
Wet NiCd (lbs)	\$1.40/lb
Wet lead-acid (lbs)	\$0.25/lb
DENTAL/MEDICAL WASTES	
Amalgam (lbs)	\$7.70/lb
Lead foil (lbs)	FREE
Pharmaceuticals/medications (lbs)	\$2.00/lb
Photo fixer (lbs)	\$1.80/lb
Sharps (gal) ****	\$5.00/gal
X-ray film (lbs)	\$0.25/lb
ADMINISTRATIVE FEES	
Labor (hours)	\$50/hr
Mileage for pick-ups (miles)	varies
Supplies for packaging (drums, vermiculite)	varies

OTHER WASTES	
Acids (lbs)	\$1.80/lb
Antifreeze (gal)	\$2.20/gal
Asbestos tars (lbs)	\$1.10/lb
Bases (lbs)	\$1.80/lb
Dangerous When Wet (lbs)	\$1.80/lb
Flammable Solids (lbs)	\$1.80/lb
Mercury Compounds (lbs)	\$7.70/lb
Mercury - elemental (lbs)	\$7.70/lb
Mercury-containing items (lbs)	\$7.70/lb
Non-hazardous liquids (gal)	\$0.25/gal
Non-hazardous solids (lbs)	\$0.04/lb
Oil filters (each)	\$1.00/each
Oily debris/oily sorbents/paint filters (lbs)	\$1.40/lb
Waste oil (gal)	\$0.15/gal
Organic Peroxides (lbs)	\$1.80/lb
Oxidizers (lbs)	\$1.80/lb
Paint chips - leaded/lead debris (lbs)	\$1.20/lb
Pesticides (lbs)	FREE
Poisons/Toxics (lbs)	\$1.80/lb
Unknown Analysis (each)	\$10.00/each
Unknown Disposal (lbs)	\$1.80/lb
CYLINDERS	
Fire Extinguishers - halon (each)	\$17.80/each
Fire Extinguishers - dry, water, CO2 (each)	\$2.00/each
Small propane/MAPP gas cylinders (each)	\$2.40/each
Other Cylinders - list (each)	varies

* Prices subject to change without notice.

** Architectural paints are defined as interior and exterior architectural coatings sold in containers of 5 gallons or smaller. However, they do not include aerosols, industrial maintenance (IM), original equipment manufacturer (OEM), or specialty coatings.

*** Clean Shop can accept up to 200 fluorescent bulbs from a business annually; customers may request a list of local disposal companies servicing larger quantities.

**** Clean Shop can accept up to 10 gallons of sharps per customer annually.



Western Lake Superior Sanitary District
 2626 Courtland Street • Duluth, MN 55806-1894
 phone (218) 726-1602 • fax (218) 740-4959
 wlssd.com • clean.shop@wlssd.com

Call for quotes on full drums and other items not listed.

This page is intentionally left blank.



RESOLUTION 23 - 16

RESOLUTION ESTABLISHING SOLID WASTE MANAGEMENT FEE TO BE COLLECTED BY SOLID WASTE COLLECTORS

WHEREAS, the Sanitary Board of the Western Lake Superior Sanitary District previously established Solid Waste Management Service Areas on November 6, 1995, pursuant to Minnesota Statutes Section 400.08, Subd. 2, for that portion of the Western Lake Superior Sanitary District located within St. Louis County and that portion of the Western Lake Superior Sanitary District located within Carlton County;

WHEREAS, the Board has determined that both service areas are in need of solid waste management services from the Western Lake Superior Sanitary District;

WHEREAS, the Board has considered the character, kind and quality of the solid waste management services provided to residents in these service areas;

WHEREAS, the Board has determined that the cost of certain of the Solid Waste Management Services be recovered through a Solid Waste Management Fee imposed on generators of Mixed Municipal Solid Waste located within the service areas;

WHEREAS, the Board find that the Solid Waste Management Fee should be based on the capacity of the container holding the Mixed Municipal Solid Waste and the frequency of collection;

WHEREAS, the Board has determined that the Solid Waste Management Fee provided for herein is a just and reasonable charge for certain of the solid waste management services provided by the Western Lake Superior Sanitary District;

WHEREAS, the Board has determined that Residential rates will apply to a Residential Building containing up to three Dwelling Units and Commercial rates will apply to all other structures;

NOW, THEREFORE, BE IT RESOLVED, that the Solid Waste Management Fee for the Western Lake Superior Sanitary District service areas shall be based on solid waste container size according to the rates set forth below and such Solid Waste Management Fee shall be imposed on each occasion waste from the container is collected by a Collector (as "Collector" is defined by the District Solid Waste Ordinance adopted August 2018):

Residential Structures containing up to three dwelling units will be charged at the rate of \$0.0085 per gallon based on the size of the container.

Small volume commercial customers will be charged at a rate based on the size of the container of \$.0116/gallon for non-compacted waste.

Large volume commercial customers will be charged at a rate based on the size of the container of \$2.35/yard for non-compacted waste and \$4.70/yard for compacted waste.

BE IT FURTHER RESOLVED that the Western Lake Superior Sanitary District shall pay to the Collector four percent (4%) of the total Solid Waste Management Fee collected and remitted to compensate the Collector for administrative costs. Self-Haulers, as defined by the Solid Waste Ordinance, shall not be entitled to such payment.

BE IT FURTHER RESOLVED that the effective date of this Solid Waste Management Fee is January 1, 2024, and it shall remain in effect until amended or repealed by the Board.

Dated this 25th day of September, 2023.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By: _____

Chair

By: _____

It's

Vice Chair



RESOLUTION 23 - 13

RESOLUTION ESTABLISHING SYSTEM OF CHARGES FOR SOLID WASTE MANAGEMENT SERVICES RECOVERED AS A CHARGE AGAINST REAL ESTATE

WHEREAS, the Western Lake Superior Sanitary District ("District") incurs costs to provide solid waste management services and facilities to the residents of the District;

WHEREAS, the District desires to recover a portion of the costs through the imposition of a charge against real estate and a portion of the costs through other methods such as a hauler collected service fee;

WHEREAS, the District is authorized under Minn. Stat. § 458D.111 to assess the costs of solid waste management services as a charge against real estate and is specifically authorized pursuant to Minn. Stat. § 400.08, to collect said charges against the owners, lessees or occupants of all property, including government and tax-exempt property;

WHEREAS, the District has created two service areas within its boundaries: that portion of the District located in Carlton County and that portion of the District located in St. Louis County;

WHEREAS, a public hearing was conducted on September 11, 2023, to explain to the public this method of rate system of recovering a portion of the costs of solid waste management services as a charge against real estate;

NOW, THEREFORE, BE IT RESOLVED, that the portion of the solid waste management service costs to be recovered as a charge against taxable parcels for tax year 2024 shall be in accordance with the method or rate system as follows:

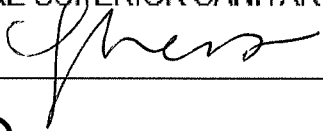
Residential 1-3 Units	\$25.00 per parcel
Seasonal	\$12.50 per unit


The property or unit must have an improved value greater than or equal to \$5,000 over and above the land value.

BE IT FURTHER RESOLVED, that the annual charges assessed against taxable parcels in accordance herewith shall be collected through the County Auditor in each service area pursuant to the authority set forth in Minn. Stat. § 458D.111, subd. 3.

Dated this 25th day of September, 2023.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By: 
Chair

By: 
It's Vice Chair



RESOLUTION 23 – 14

RESOLUTION CERTIFYING SERVICE CHARGES TO THE ST. LOUIS COUNTY AUDITOR

WHEREAS, the Western Lake Superior Sanitary District has the authority under Minn. Stat. § 458D.111 to assess the costs of solid waste management services as a charge against real estate;

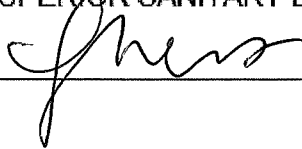
WHEREAS, the Western Lake Superior Sanitary District has previously created a service area pursuant to Minn. Stat. §400.08 which includes all portions of St. Louis County located within the boundaries of the District;

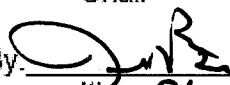
WHEREAS, the District has adopted Resolution No. 23-13 which sets forth the system of charges for solid waste management services in the service area;

NOW, THEREFORE, BE IT RESOLVED, that the Board of the Western Lake Superior Sanitary District hereby certifies to the St. Louis County Auditor pursuant to Minn. Stat. §458D.111, subd. 3, the itemized list describing the parcels of land and the charges to be collected against each parcel for tax year 2024.

Dated this 25th day of September, 2023.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By: 
Chair

By: 
It's ~~8/25/2020~~ Vice Chair



RESOLUTION 23 - 15

RESOLUTION CERTIFYING SERVICE CHARGES TO THE CARLTON COUNTY AUDITOR

WHEREAS, the Western Lake Superior Sanitary District has the authority under Minn. Stat. § 458D.111 to assess the costs of solid waste management services as a charge against real estate;

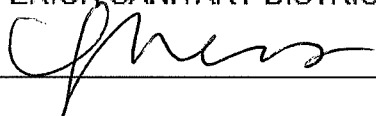
WHEREAS, the Western Lake Superior Sanitary District has previously created a service area pursuant to Minn. Stat. § 400.08 which includes all portions of Carlton County located within the boundaries of the District;

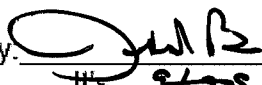
WHEREAS, the District has adopted Resolution 23-13 which sets forth the system of charges for solid waste management services in the service area.

NOW, THEREFORE, BE IT RESOLVED, that the Board of the Western Lake Superior Sanitary District hereby certifies to the Carlton County Auditor pursuant to Minn. Stat. § 458D.111, subd. 3, the itemized list describing the parcels of land and the charges to be collected against each parcel for tax year 2024.

Dated this 25th day of September, 2023.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By: 
Chair

By: 
It's 9/25 Vice Chair

District-Wide Allocation

This page is intentionally left blank.

**WLSSD DISTRICT-WIDE ALLOCATION
2024 BUDGET**

	TAX CAPACITY			TAX CAPACITY		
	VALUE 2023	% OF	DWA	VALUE 2024	% OF	DWA
	(THOUSANDS)	TOTAL	2023	(THOUSANDS)	TOTAL	2024
<u>ST. LOUIS COUNTY</u>						
DULUTH	\$99,503	61.13%	\$217,010	\$111,510	62.30%	\$229,270
HERMANTOWN	\$16,391	10.07%	\$35,748	\$18,143	10.14%	\$37,303
PROCTOR	\$3,048	1.87%	\$6,647	\$3,334	1.86%	\$6,855
CANOSIA	\$3,389	2.08%	\$7,391	\$3,876	2.17%	\$7,969
DULUTH TOWNSHIP	\$749	0.46%	\$1,634	\$889	0.50%	\$1,827
GRAND LAKE	\$4,124	2.53%	\$8,994	\$4,387	2.45%	\$9,020
LAKEWOOD *	\$807	0.50%	\$1,759	\$862	0.48%	\$1,772
MIDWAY *	\$587	0.36%	\$1,281	\$611	0.34%	\$1,256
RICE LAKE	\$4,788	2.94%	\$10,442	\$5,264	2.94%	\$10,823
SOLWAY *	\$614	0.38%	\$1,339	\$653	0.36%	\$1,343
SUBTOTAL	\$134,000	82.32%	\$292,245	\$149,529	83.54%	\$307,438
<u>CARLTON COUNTY</u>						
CARLTON/THOMSON	\$916	0.56%	\$1,998	\$995	0.56%	\$2,046
CLOQUET	\$11,801	7.25%	\$25,737	\$12,200	6.82%	\$25,084
SCANLON	\$1,139	0.70%	\$2,484	\$1,165	0.65%	\$2,395
WRENSHALL	\$515	0.32%	\$1,123	\$539	0.30%	\$1,108
SILVERBROOK*	\$888	0.55%	\$1,936	\$811	0.45%	\$1,667
THOMSON TOWNSHIP	\$8,522	5.24%	\$18,586	\$8,696	4.86%	\$17,879
TWIN LAKES	\$4,994	3.07%	\$10,892	\$5,050	2.82%	\$10,383
SUBTOTAL	\$28,775	17.68%	\$62,755	\$29,456	16.46%	\$60,562
TOTAL DWA	\$162,774	100.00%	\$355,000	\$178,984	100.00%	\$368,000

* Charges for unsewered areas are based on 25%
of net tax capacity.

This page is intentionally left blank.

Department Summary

This page is intentionally left blank.

DESCRIPTIONS OF FUNCTIONS

WASTEWATER TREATMENT DEPARTMENTS

The following departments are responsible for the collection and treatment of wastewater. The expenditures for these departments are directly allocated toward wastewater costs.

40000 Clean Water Production

Clean Water Production is responsible for wastewater from the time it enters the facility in Bldg 2 until discharge at the outfall. Clean Water also manages the digestion of wastewater solids into biosolids for land application under department 43000. Grit and screenings removed from the wastewater stream are landfilled.

42000 Conveyance

The Conveyance System is responsible for the transmission of liquids and solids through the District's system of pump stations, forcemains and interceptor sewers from the time the material enters the system until discharge to Clean Water Production at the treatment plant.

43000 Biosolids

Biosolids Management is responsible for the biosolids product from its delivery to the floor of the onsite storage facility continuing through its application to approved land application sites or other alternative recycling or disposal options.

Land application is responsible for hauling and spreading biosolids on approved sites. In addition, the department is responsible for maintaining a sufficient amount of MPCA approved sites for land application, public education on biosolids, continued planning on program sustainability and market development for biosolids distribution.

47000 Environmental Programs Wastewater

The team provides a comprehensive program of community relations, pollution prevention, and public education for Wastewater.

SOLID WASTE DIRECT OPERATIONS

The following departments are responsible for the collection, transportation, and appropriate reuse or disposal of solid waste materials. The expenditures for these departments are directly allocated toward solid waste costs.

50000 Transfer Station

This department provides for efficient transfer and disposal of mixed municipal solid waste in a manner that meets the needs of its customers. These services are provided through a contract for operation of the transfer station and transportation of waste to a permitted landfill in Superior, Wisconsin.

51000 Materials Recovery Center

This department is responsible for operation of the facility in accordance with the requirements of Minnesota Pollution Control Agency Permit # SW-437.

55000 Organics Composting Site

This budget supports the staffing and operation of the District's organic waste composting facility.

56000 Household Hazardous Waste

The services provided by this department are designed to insure proper management of household hazardous waste (HHW) and very small quantity generator (VSQG) wastes. Efforts are focused primarily at residents and businesses within the District, but do extend throughout the counties of Northeast Minnesota.

57000 Environmental Programs Solid Waste

The team provides a comprehensive program of community relations, pollution prevention, and public education for Solid Waste. The services provided by this department are designed to educate the general public and businesses within the District on how to properly manage their solid wastes. Such efforts are consistent with the requirements of the Minnesota Select Committee on Recycling and the Environment (SCORE) Act, which requires reduction of our solid waste volumes.

58000 Solid Waste Grants

This budget reflects expenditures related to non-recurring solid waste grants.

SHARED SERVICES DEPARTMENTS

The following departments are responsible for providing necessary services and support to both the wastewater treatment and solid waste businesses. Their costs are allocated between the wastewater and solid waste budgets based upon use.

60000 Administration

Department 60000 includes the costs associated with finance, human resources, division management, purchasing and stores, and safety.

66000 Mechanical Maintenance

The Mechanical Maintenance Department is dedicated to maintaining District facilities and equipment to a standard of excellence, stressing preventive approaches and modernization. The core business of a maintenance department is defined as the repair and upkeep of existing equipment, facilities, buildings and grounds.

67000 Facilities and Utilities

The Facilities and Utilities Department includes heating systems and management of energy costs related to operating the facilities.

68000 Electrical Maintenance

The Electrical Maintenance Department is dedicated to maintaining District facilities and equipment to a standard of excellence, stressing preventive approaches and modernization. The core business of a maintenance department is defined as the repair and upkeep of existing equipment, facilities, buildings and grounds.

70000 Planning & Engineering

The team supports operations and environmental compliance by providing engineering and planning services.

74000 Management Info Systems

The team provides a comprehensive system of information support; systems and support; storage of information; and maintenance of information, communications and information systems infrastructure.

77000 Lab Services

The team provides a comprehensive program of analytical services; daily, monthly and time sensitive reporting; data management; and required regulatory reporting.

This page is intentionally left blank.

**WESTERN LAKE SUPERIOR SANITARY DISTRICT DEPARTMENTAL BUDGET
WASTEWATER SUMMARY**

	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHANGE BUDG 24/ BUDG 2023	% CHANGE BUDG 24/ EST 2023
OPERATIONS						
WASTEWATER TREATMENT						
40000 CLEAN WATER PRODUCTION	\$ 6,743,557	\$ 5,091,747	\$ 5,192,538	\$ 5,310,611	4.3%	2.3%
42000 CONVEYANCE SYSTEM	\$ 2,259,783	\$ 2,318,700	\$ 2,447,719	\$ 2,555,654	10.2%	4.4%
43000 BIOSOLIDS	\$ 913,466	\$ 1,018,133	\$ 972,444	\$ 949,699	-6.7%	-2.3%
47000 ENV PROG WW	\$ 263,632	\$ 307,576	\$ 320,437	\$ 387,880	26.1%	21.0%
48000 WW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ 10,180,438</u>	<u>\$ 8,736,157</u>	<u>\$ 8,933,139</u>	<u>\$ 9,203,845</u>	<u>5.4%</u>	<u>3.0%</u>
SOLID WASTE OPERATIONS						
50000 TRANSFER STATION	\$ -	\$ -	\$ -	\$ -	-	-
51000 MATERIALS RECOVERY CENTER	\$ -	\$ -	\$ -	\$ -	-	-
55000 ORGANICS COMPOSTING SITE	\$ -	\$ -	\$ -	\$ -	-	-
56000 HOUSEHOLD HAZARDOUS WASTE	\$ -	\$ -	\$ -	\$ -	-	-
57000 ENV PROG SW	\$ -	\$ -	\$ -	\$ -	-	-
58000 SW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
OPERATIONS & MAINTENANCE						
66000 MECHANICAL MAINTENANCE	\$ 1,976,958	\$ 2,155,381	\$ 2,185,671	\$ 2,278,420	5.7%	4.2%
67000 FACILITIES & UTILITIES	\$ -	\$ 3,154,872	\$ 3,176,037	\$ 3,357,551		
68000 ELECTRICAL MAINTENANCE	\$ 1,218,004	\$ 1,500,682	\$ 1,499,105	\$ 1,631,300	8.7%	8.8%
BUSINESS SERVICES						
60000 BUSINESS SERVICES	\$ 1,818,749	\$ 2,024,130	\$ 2,043,909	\$ 2,177,428	7.6%	6.5%
PLANNING & TECH SERVICES						
70000 PLANNING & ENGINEERING	\$ 851,003	\$ 931,256	\$ 925,480	\$ 1,116,565	19.9%	20.6%
74000 MANAGEMENT INFO SYS	\$ 679,342	\$ 796,070	\$ 821,342	\$ 888,556	11.6%	8.2%
77000 LAB SERVICES	\$ 866,882	\$ 989,570	\$ 1,000,789	\$ 1,057,356	6.9%	5.7%
SUB TOTAL	<u>\$ 2,397,227</u>	<u>\$ 2,716,896</u>	<u>\$ 2,747,611</u>	<u>\$ 3,062,478</u>	<u>12.7%</u>	<u>11.5%</u>
TOTAL	<u><u>\$ 17,591,376</u></u>	<u><u>\$20,288,118</u></u>	<u><u>\$20,585,472</u></u>	<u><u>\$21,711,021</u></u>	<u><u>7.0%</u></u>	<u><u>5.5%</u></u>

This page is intentionally left blank.

Direct Wastewater Departments

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Clean Water Production 40000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	1,057,711	1,059,509	1,059,509	1,252,733	18.2%	18.2%
44020 SUNDAY PREMIUM	56,939	47,146	47,146	55,672	18.1%	18.1%
44030 HOLIDAY PREMIUM	0	26,278	26,278	26,421	0.5%	0.5%
44040 SHIFT	10,655	9,919	9,919	11,107	12.0%	12.0%
44050 VACATION	96,018	85,782	85,782	99,604	16.1%	16.1%
44060 HOLIDAY	52,207	42,209	42,209	50,722	20.2%	20.2%
44070 PERSONAL LEAVE	14,874	14,070	14,070	16,907	20.2%	20.2%
44080 SICK	50,326	42,356	42,356	51,531	21.7%	21.7%
SUB TOTAL	1,338,730	1,327,270	1,327,270	1,564,697	17.9%	17.9%
44090 OVERTIME	182,343	133,256	150,000	180,000	35.1%	20.0%
SUB TOTAL	1,521,073	1,460,526	1,477,270	1,744,697	19.5%	18.1%
44200 EMPLOYERS FICA	92,722	90,714	90,714	108,332	19.4%	19.4%
44210 EMPLOYERS FICA/MEDIC	21,685	21,215	21,215	25,336	19.4%	19.4%
44220 EMPLOYERS PERA	114,443	109,539	109,539	130,852	19.5%	19.5%
44240 GROUP HOSP/MED	297,048	263,409	263,409	349,027	32.5%	32.5%
44260 GROUP DENTAL	13,436	11,504	11,504	14,992	30.3%	30.3%
44280 GROUP LIFE	1,297	1,360	1,360	1,477	8.6%	8.6%
44300 LONG-TERM DISABILITY	3,186	3,296	3,296	3,899	18.3%	18.3%
44350 UNEMPLOYMENT	5,142	0	15,000	0	-	-100.0%
SUB TOTAL	548,959	501,038	516,038	633,916	26.5%	22.8%
TOTAL PAYROLL	2,070,032	1,961,564	1,993,308	2,378,612	21.3%	19.3%
44520 CONTRACT CLEANING	29,954	30,336	30,000	30,000	-1.1%	0.0%
44800 FUEL OIL	5,223	0	3,000	-	-	-100.0%
44820 NATURAL GAS	290,662	0	0	-	-	-
55000 ELECTRICITY	2,227,612	0	0	-	-	-
55200 TELEPHONE	2,400	2,274	2,300	2,400	5.5%	4.3%
55240 WATER	144,219	0	0	-	-	-
55241 STORM WATER FEE	40,851	0	0	-	-	-
55710 GRIT DISPOSALS	11,321	14,102	31,000	16,242	15.2%	-47.6%
55860 CONT SERV-OTHER	15,104	126,900	200,000	69,700	-45.1%	-65.2%
55870 CONT SERV-DP MAINT	0	14,900	15,230	15,051	1.0%	-1.2%
66000 SUPPLIES-BUILDING	25,146	26,000	26,000	26,004	0.0%	0.0%
66010 SUPPLIES-EQUIPMENT	67,767	75,000	75,000	75,000	0.0%	0.0%
66090 SUPPLIES-OTHER	2,024	0	1,200	-	-	-100.0%
66300 CHEMICALS-GENERAL	29,916	35,344	30,000	35,344	0.0%	17.8%
66315 CHEMICALS-LIQUID OXYGEN	20,565	20,100	20,000	24,600	22.4%	-
66320 CHEMICALS-SODIUM HYPOCH	643,768	1,220,728	1,220,000	1,012,371	-17.1%	4961.9%
66330 CHEMICALS-POLYMER THICKE	134,031	236,293	236,000	240,694	1.9%	-80.3%
66335 CHEMICALS-POLYMER DEWA1	673,917	941,675	950,000	939,777	-0.2%	298.2%
66370 CHEMICALS-DEFOAMANT	31,447	65,048	65,000	74,784	15.0%	-
66410 CHEMICALS-SODIUM BISULF	2,070	2,222	6,000	2,983	34.2%	-95.4%
66420 CHEMICALS-FERRIC	240,190	284,561	250,000	304,849	7.1%	4980.8%
66910 TRAINING EXPENSES	7,186	9,000	9,000	9,000	0.0%	-96.4%
77800 LAUNDRY	7,844	7,200	8,000	9,600	33.3%	6.7%
77810 ENGINEERING SERV	0	0	3,000	25,000	-	212.5%
88000 DUES	19,883	18,000	18,000	18,000	0.0%	500.0%
88010 PUBLICATIONS	425	500	500	600	20.0%	-96.7%
88250 DISCOUNTS	0	0	0	-	-	-100.0%
TOTAL NON-PAYROLL	4,673,525	3,130,183	3,199,230	2,931,999	-6.3%	-8.4%
TOTAL	6,743,557	5,091,747	5,192,538	5,310,611	4.3%	2.3%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Conveyance 42000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	270,675	285,152	285,152	352,931	23.8%	23.8%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	316	596	596	213	-64.3%	-64.3%
44050 VACATION	50,745	32,111	32,111	38,168	18.9%	18.9%
44060 HOLIDAY	12,302	11,951	11,951	14,659	22.7%	22.7%
44070 PERSONAL LEAVE	4,707	3,984	3,984	4,886	22.7%	22.7%
44080 SICK	28,596	12,048	12,048	13,218	9.7%	9.7%
SUB TOTAL	367,341	345,840	345,840	424,075	22.6%	22.6%
44090 OVERTIME	37,352	40,000	50,000	54,000	35.0%	8.0%
SUB TOTAL	404,693	385,840	395,840	478,075	23.9%	20.8%
44200 EMPLOYERS FICA	25,045	23,959	23,959	29,802	24.4%	24.4%
44210 EMPLOYERS FICA/MEDIC	5,857	5,603	5,603	6,970	24.4%	24.4%
44220 EMPLOYERS PERA	31,646	28,938	28,938	35,856	23.9%	23.9%
44240 GROUP HOSP/MED	109,827	107,954	107,954	111,919	3.7%	3.7%
44260 GROUP DENTAL	5,082	4,765	4,765	5,075	6.5%	6.5%
44280 GROUP LIFE	379	365	365	569	56.0%	56.0%
44300 LONG-TERM DISABILITY	981	915	915	1,123	22.8%	22.8%
SUB TOTAL	178,817	172,499	172,499	191,314	10.9%	10.9%
TOTAL PAYROLL	583,510	558,339	568,339	669,389	19.9%	17.8%
44820 FUEL-NATURAL GAS	5,274	5,689	5,300	6,473	13.8%	22.1%
55000 ELECTRICITY	1,305,891	1,321,787	1,321,787	1,432,243	8.4%	8.4%
55200 TELEPHONE	1,748	4,800	4,800	5,100	6.3%	6.3%
55210 TELEMETER	108,790	115,000	115,000	114,750	-0.2%	-0.2%
55230 DIESEL	12,550	5,000	4,000	5,000	0.0%	25.0%
55240 WATER	28,549	15,000	32,000	16,000	6.7%	-50.0%
55241 STORM WATER FEE	1,018	600	679	800	33.3%	17.8%
55570 REPAIRS-INTERCEPTORS	61,065	40,000	120,000	50,000	25.0%	-58.3%
55580 CLEAN-INTERCEPTORS	83,404	165,000	165,000	165,000	0.0%	0.0%
55805 CONT SERV-BIOFILTER	0	10,000	10,000	10,000	0.0%	0.0%
55860 CONT SERV-OTHER	3,727	10,000	10,000	10,500	5.0%	5.0%
55870 CONT SERV-DP MAINT	0	5,485	21,000	5,500	0.3%	-73.8%
66000 SUPPLIES-BUILDING	4,586	1,000	1,300	1,200	20.0%	-7.7%
66010 SUPPLIES-EQUIPMENT	25,068	25,000	22,000	25,000	0.0%	13.6%
66370 CHEMICALS-DEFOAMANT	4,499	1,000	11,014	5,000	400.0%	-54.6%
66910 TRAINING EXPENSES	6,613	8,000	8,000	9,000	12.5%	12.5%
77200 EASEMENTS	21,232	25,000	25,000	22,000	-12.0%	-12.0%
77800 LAUNDRY	2,236	2,000	2,500	2,500	25.0%	0.0%
88000 DUES	23		0	200		-
88250 DISCOUNTS	0	0			-	-100.0%
TOTAL NON-PAYROLL	1,676,273	1,760,361	1,879,380	1,886,266	7.2%	0.4%
TOTAL	2,259,783	2,318,700	2,447,719	2,555,654	10.2%	4.4%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Biosolids 43000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	400,680	451,156	451,156	426,107	-5.6%	-5.6%
44040 SHIFT	5	49	49	8	-84.7%	-84.7%
44050 VACATION	42,091	43,190	43,190	35,082	-18.8%	-18.8%
44060 HOLIDAY	14,855	18,337	18,337	17,287	-5.7%	-5.7%
44070 PERSONAL LEAVE	5,597	6,112	6,112	5,762	-5.7%	-5.7%
44080 SICK	22,733	16,653	16,653	17,011	2.2%	2.2%
SUB TOTAL	485,961	535,497	535,497	501,257	-6.4%	-6.4%
44090 OVERTIME	12,198	13,000	13,000	15,000	15.4%	15.4%
SUB TOTAL	498,159	548,497	548,497	516,257	-5.9%	-5.9%
44200 EMPLOYERS FICA	30,274	34,143	34,143	32,144	-5.9%	-5.9%
44210 EMPLOYERS FICA/MEDIC	7,080	7,985	7,985	7,518	-5.9%	-5.9%
44220 EMPLOYERS PERA	37,991	41,137	41,137	38,719	-5.9%	-5.9%
44240 GROUP HOSP/MED	158,058	178,250	178,250	143,216	-19.7%	-19.7%
44260 GROUP DENTAL	7,130	7,940	7,940	6,453	-18.7%	-18.7%
44280 GROUP LIFE	678	756	756	586	-22.4%	-22.4%
44300 LONG-TERM DISABILITY	1,250	1,419	1,419	1,328	-6.4%	-6.4%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	242,461	271,630	271,630	229,965	-15.3%	-15.3%
TOTAL PAYROLL	740,620	820,127	820,127	746,222	-9.0%	-9.0%
44820 FUEL-NATURAL GAS	2,687	3,500	3,430	3,600	2.9%	5.0%
55000 ELECTRICITY	1,243	1,250	1,250	1,300	4.0%	4.0%
55200 TELEPHONE	1,360	1,300	2,405	2,525	94.2%	5.0%
55230 DIESEL	124,029	147,919	96,629	135,702	-8.3%	40.4%
55852 CONT SERV-FIELD WORK	5,451	8,000	8,000	12,000	50.0%	50.0%
55860 CONT SERV-OTHER	15,344	15,000	8,630	18,000	20.0%	108.6%
66000 SUPPLIES-BUILDING	373	240	269	250	4.2%	-7.1%
66010 SUPPLIES-EQUIP	10,153	10,000	16,378	15,000	50.0%	-8.4%
66090 SUPPLIES-OTHER	1,082	500	500	550	10.0%	10.0%
66110 SUPPLIES-SAFETY	887	766	854	800	4.4%	-6.3%
66910 TRAINING EXPENSES	5,511	5,000	8,599	9,000	80.0%	4.7%
77800 LAUNDRY	4,456	4,123	4,123	4,300	4.3%	4.3%
88000 DUES	270	408	1,250	450	10.3%	-64.0%
88250 DISCOUNTS	0	0	0	-	-	-
TOTAL NON-PAYROLL	172,846	198,006	152,317	203,477	2.8%	33.6%
TOTAL	913,466	1,018,133	972,444	949,699	-6.7%	-2.3%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Environmental Programs Wastewater 47000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	113,807	129,107	129,107	137,421	6.4%	6.4%
44020 SUNDAY PREMIUM	128	0	0	166	-	-
44040 SHIFT	12	0	0	10	-	-
44050 VACATION	12,460	8,842	8,842	9,459	7.0%	7.0%
44060 HOLIDAY	4,309	4,955	4,955	5,499	11.0%	11.0%
44070 PERSONAL LEAVE	1,692	1,652	1,652	1,833	11.0%	11.0%
44080 SICK	2,604	4,257	4,257	4,753	11.7%	11.7%
SUB TOTAL	135,012	148,812	148,812	159,141	6.9%	6.9%
44090 OVERTIME	2,938	6,000	7,000	8,000	33.3%	14.3%
SUB TOTAL	137,950	154,812	155,812	167,141	8.0%	7.3%
44200 EMPLOYERS FICA	8,197	9,654	9,654	10,419	7.9%	7.9%
44210 EMPLOYERS FICA/MEDIC	1,918	2,258	2,258	2,437	7.9%	7.9%
44220 EMPLOYERS PERA	10,241	11,611	11,611	12,536	8.0%	8.0%
44240 GROUP HOSP/MED	35,933	48,956	48,956	52,404	7.0%	7.0%
44260 GROUP DENTAL	1,712	2,144	2,144	2,318	8.1%	8.1%
44280 GROUP LIFE	238	224	224	236	5.4%	5.4%
44300 LONG-TERM DISABILITY	305	394	394	421	6.8%	6.8%
SUB TOTAL	58,544	75,242	75,242	80,771	7.3%	7.3%
TOTAL PAYROLL	196,494	230,053	231,053	247,912	7.8%	7.3%
55200 TELEPHONE	228	210	211	210	0.0%	-0.5%
55845 CONT SERV-GRANT	0	7,750	7,750		-100.0%	-100.0%
55860 CONT SERV-OTHER	9,013	3,000	10,000	17,350	478.3%	73.5%
55870 CONT SERV-DP MAINT			3,200	3,550	-	10.9%
55880 CONT SERV-AD AGENCY	10,490	3,900	3,900	6,650	70.5%	70.5%
66010 SUPPLIES-EQUIPMENT	0	500	500		-100.0%	-100.0%
66090 SUPPLIES-OTHER	10,679	4,750	7,000	9,775	105.8%	39.6%
66910 TRAINING EXPENSES	3,526	4,240	5,500	7,078	66.9%	28.7%
77020 PUBLIC INFORMATION	23,320	26,670	26,670	21,225	-20.4%	-20.4%
77800 LAUNDRY	67	50	50	50	0.0%	0.0%
88000 DUES	290	878	878	480	-45.3%	-45.3%
88010 PUBLICATIONS	10		0		-	-
88200 POSTAGE	310	750	900	700	-6.7%	-22.2%
88210 COPYING & PRINTING	5,089	6,200	6,200	2,500	-59.7%	-59.7%
88250 DISCOUNTS	0		0		-	-
88600 GRANTS TO GOV UNITS	0	10,000	8,000		-100.0%	-100.0%
88620 PROGRAM DEVELOPMENT	4,116	8,625	8,625	70,400	716.2%	716.2%
88625 PROGRAM DEV GRANT	0				-	-
TOTAL NON-PAYROLL	67,138	77,523	89,384	139,968	80.6%	56.6%
TOTAL	263,632	307,576	320,437	387,880	26.1%	21.0%

This page is intentionally left blank.

Allocated Departments

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Business Services 60000

	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHANGE BUDG 24/ BUDG 2023	% CHANGE BUDG 24/ EST 2023
44010 DIRECT WAGES	822,063	940,785	940,785	1,065,859	13.3%	13.3%
44040 SHIFT	0	0	0	0	-	-
44050 VACATION	95,602	92,738	92,738	104,993	13.2%	13.2%
44060 HOLIDAY	30,222	38,084	38,084	43,222	13.5%	13.5%
44070 PERSONAL LEAVE	13,072	12,695	12,695	14,407	13.5%	13.5%
44080 SICK	42,569	25,468	25,468	27,665	8.6%	8.6%
SUB TOTAL	1,003,528	1,109,770	1,109,770	1,256,146	13.2%	13.2%
44090 OVERTIME	7,124	10,000	20,000	15,000	50.0%	-25.0%
SUB TOTAL	1,010,652	1,119,770	1,129,770	1,271,146	13.5%	12.5%
44200 EMPLOYERS FICA	60,266	70,046	70,046	79,524	13.5%	13.5%
44210 EMPLOYERS FICA/MEDIC	14,338	16,382	16,382	18,598	13.5%	13.5%
44220 EMPLOYERS PERA	74,780	83,983	83,983	95,336	13.5%	13.5%
44240 GROUP HOSP/MED	244,710	297,401	297,401	328,647	10.5%	10.5%
44260 GROUP DENTAL	12,005	14,370	14,370	16,061	11.8%	11.8%
44280 GROUP LIFE	2,108	2,360	2,360	2,714	15.0%	15.0%
44300 LONG-TERM DISABILITY	2,261	2,941	2,941	3,329	13.2%	13.2%
44340 WORKERS COMP	147,437	180,000	160,000	180,000	0.0%	12.5%
44350 UNEMPLOYMENT COMP	0	0	0	0	-	-
44390 OTHER BENEFITS	40,670	32,000	34,000	37,500	17.2%	10.3%
SUB TOTAL	598,575	699,483	681,483	761,709	8.9%	11.8%
TOTAL PAYROLL	1,609,227	1,819,253	1,811,253	2,032,855	11.7%	12.2%
44520 CONTRACT CLEANING	40,579	39,600	35,000	39,600	0.0%	13.1%
55000 ELECTRICITY	70,993	76,301	70,000	78,414	2.8%	12.0%
55200 TELEPHONE	14,031	21,300	15,500	15,720	-26.2%	1.4%
55220 GASOLINE	31,334	35,700	31,000	29,400	-17.6%	-5.2%
55860 CONT SERV-OTHER	49,928	104,641	104,641	70,250	-32.9%	-32.9%
55870 CONT SERV-DP MAINT	236,176	228,546	268,658	239,593	4.8%	-10.8%
55875 CONT SERV-SERV FEE	45,963	45,800	45,800	45,800	0.0%	0.0%
66070 SUPPLIES-OFFICE	6,131	4,500	4,000	5,000	11.1%	25.0%
66090 SUPPLIES-OTHER	14,062	4,500	7,000	5,000	11.1%	-28.6%
66560 INSURANCE-PROPERTY/LIAB	185,384	225,000	225,000	264,900	17.7%	17.7%
66700 LEGAL	199,957	150,000	150,000	150,000	0.0%	0.0%
66750 AUDIT	34,335	38,260	42,000	42,300	10.6%	0.7%
66900 SAFETY PROGRAM	81,901	97,225	97,225	98,325	1.1%	1.1%
66905 TRAINING MATERIALS	25	500	2,000	500	0.0%	-75.0%
66910 TRAINING EXPENSES	9,101	36,000	36,000	47,500	31.9%	31.9%
66920 TRAINING-TRAVEL	832	250	1,200	500	100.0%	-58.3%
66930 PERSONNEL	17,454	13,000	20,000	24,532	88.7%	22.7%
66940 LICENSE REIMBURSE	565	1,500	1,500	1,500	0.0%	0.0%
66950 TUITION REIMBURSE	6,378	10,500	15,000	15,000	42.9%	0.0%
77000 OTHER SPECIAL SERV	66,270	94,000	94,000	76,000	-19.1%	-19.1%
77010 BOARD MEMBERS COMP	19,624	20,000	20,000	20,000	0.0%	0.0%
77220 RENT-MOTOR VEHICLE	729	1,000	1,000	1,000	0.0%	0.0%
77300 MEETING EXPENSES	5,585	6,500	7,500	7,500	15.4%	0.0%
77400 TRAVEL	611	500	750	750	50.0%	0.0%
88000 DUES	20,162	20,000	20,000	20,000	0.0%	0.0%
88010 PUBLICATIONS	5,860	5,000	4,000	5,000	0.0%	25.0%
88200 POSTAGE	24,987	20,000	20,000	20,000	0.0%	0.0%
88210 COPYING & PRINTING	20,102	17,000	17,000	17,000	0.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
88500 BANK SERV CHARGE	169	350	350	350	0.0%	0.0%
TOTAL NON-PAYROLL	1,209,228	1,317,473	1,356,124	1,341,434	1.8%	-1.1%
TOTAL	2,818,455	3,136,727	3,167,377	3,374,288	7.6%	6.5%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Total Maintenance Mechanical (66000) & Facilities & Utilities (67000) & Electrical (68000)

	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	6600, 6700 & 6800 BUDGET 2024	% CHANGE BUDG 24/ BUDG 2023	% CHANGE BUDG 24/ EST 2023
44010 DIRECT WAGES	1,310,182	1,723,520	1,723,520	1,928,271	47.2%	11.9%
44020 SUNDAY PREMIUM	0	9,462	9,462	14,634	-	54.7%
44030 HOLIDAY PREMIUM	0	5,274	5,274	6,369		
44040 SHIFT	84	2,119	2,119	410	388.0%	-80.7%
44050 VACATION	155,111	151,365	151,365	163,560	5.4%	8.1%
44060 HOLIDAY	50,438	69,668	69,668	78,228	55.1%	12.3%
44070 PERSONAL LEAVE	17,104	23,223	23,223	26,076	52.5%	12.3%
44080 SICK	73,579	69,339	69,339	78,468	6.6%	13.2%
SUB TOTAL	1,606,498	2,053,970	2,053,970	2,296,017	42.9%	11.8%
44090 OVERTIME	33,566	74,244	72,500	74,500	122.0%	2.8%
SUB TOTAL	1,640,064	2,128,214	2,126,470	2,370,517	44.5%	11.5%
44200 EMPLOYERS FICA	98,462	132,234	132,234	147,381	49.7%	11.5%
44210 EMPLOYERS FICA/MEDIC	23,027	30,926	30,926	34,468	49.7%	11.5%
44220 EMPLOYERS PERA	123,432	159,616	159,616	177,789	44.0%	11.4%
44240 GROUP HOSP/MED	379,163	526,048	526,048	623,926	64.6%	18.6%
44260 GROUP DENTAL	16,971	22,867	22,867	27,322	61.0%	19.5%
44280 GROUP LIFE	3,694	2,322	2,322	2,421	-34.5%	4.3%
44300 LONG-TERM DISABILITY	3,976	5,398	5,398	6,028	51.6%	11.7%
44350 UNEMPLOYMENT	0	0	0	0	-	
SUB TOTAL	648,725	879,412	879,412	1,019,336	57.1%	15.9%
TOTAL PAYROLL	2,288,789	3,007,626	3,005,882	3,389,852	48.1%	12.8%
44800 FUEL OIL	0	2,000	2,500	1,368	-	-45.3%
44820 NATURAL GAS	0	240,867	288,000	134,897	-	-53.2%
55000 ELECTRICITY	0	2,271,053	2,271,053	2,371,130	-	4.4%
55200 TELEPHONE	3,268	8,460	3,488	4,960	51.8%	42.2%
55230 DIESEL	2,135	3,000	2,400	240	-88.8%	-90.0%
55240 WATER	0	162,924	130,000	180,659	-	39.0%
55241 STORM WATER FEE	0	37,000	30,000	33,716	-	12.4%
55512 INVOICE MATCH WRITE OFF	18	0	0	0	-100.0%	-
55520 REPAIRS-MAINTENANCE	580,211	631,000	673,500	681,000	17.4%	1.1%
55525 INVENTORY ADJUSTMENTS	2,773	0	20,797	0	-100.0%	-100.0%
55530 INVENTORY COST VARIANCE	906	0	332	0	-100.0%	-100.0%
55800 CONT SERV-ELECTRIC	28,463	36,000	33,000	15,000	-47.3%	-54.5%
55820 CONT SERV-O&M PLANT	79,539	130,500	130,500	130,000	63.4%	-0.4%
55835 CONT SERV-GENERATORS	29,422	40,000	35,000	130,000	341.8%	271.4%
55840 CONT SERV-MOBILE	159,268	170,000	170,000	170,000	6.7%	0.0%
55860 CONT SERV-OTHER	128,329	122,500	161,000	107,500	-16.2%	-33.2%
66000 SUPPLIES-BUILDING	0	0	500	5,000	-	900.0%
66010 SUPPLIES-EQUIPMENT	0	0	0	10,000	-	-
66050 SUPPLIES-LUBE	8,509	20,000	15,000	12,000	41.0%	-20.0%
66060 SUPPLIES-MAINTENANCE	74,801	70,000	70,000	69,980	-6.4%	0.0%
66090 SUPPLIES-OTHER	626	0	10,300	10,000	1497.4%	-2.9%
66110 SUPPLIES-SAFETY	11,377	66,500	17,000	24,240	113.1%	42.6%
66130 SUPPLIES-TOOLS	20,609	22,000	22,000	27,000	31.0%	22.7%
66360 CHEMICALS-BOILER	0	2,000	2,000	2,000	-	0.0%
66910 TRAINING EXPENSES	4,950	15,500	12,000	21,800	340.4%	81.7%
77210 RENT-EQUIPMENT	0	17,500	20,000	8,500	-	-57.5%
77800 LAUNDRY	20,120	19,290	21,490	22,520	11.9%	4.8%
88020 PERMITS	590	1,000	1,100	1,800	205.1%	63.6%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	1,155,914	4,089,094	4,142,960	4,175,310	261.2%	0.8%
TOTAL	3,444,703	7,096,720	7,148,842	7,565,162	119.6%	5.8%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Mechanical Maintenance 66000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	718,179	793,103	793,103	855,000	7.8%	7.8%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	46	53	53	34	-35.6%	-35.6%
44050 VACATION	85,135	62,490	62,490	62,595	0.2%	0.2%
44060 HOLIDAY	27,647	31,730	31,730	34,372	8.3%	8.3%
44070 PERSONAL LEAVE	9,254	10,577	10,577	11,457	8.3%	8.3%
44080 SICK	40,384	32,098	32,098	34,885	8.7%	8.7%
SUB TOTAL	880,645	930,050	930,050	998,344	7.3%	7.3%
44090 OVERTIME	21,805	30,000	30,000	30,000	0.0%	0.0%
SUB TOTAL	902,450	960,050	960,050	1,028,344	7.1%	7.1%
44200 EMPLOYERS FICA	54,463	59,635	59,635	63,894	7.1%	7.1%
44210 EMPLOYERS FICA/MEDIC	12,737	13,947	13,947	14,943	7.1%	7.1%
44220 EMPLOYERS PERA	68,409	72,004	72,004	77,126	7.1%	7.1%
44240 GROUP HOSP/MED	207,348	228,261	228,261	278,371	22.0%	22.0%
44260 GROUP DENTAL	8,980	9,565	9,565	11,775	23.1%	23.1%
44280 GROUP LIFE	935	1,035	1,035	1,051	1.6%	1.6%
44300 LONG-TERM DISABILITY	2,192	2,464	2,464	2,646	7.3%	7.3%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	355,064	386,911	386,911	449,805	16.3%	16.3%
TOTAL PAYROLL	1,257,514	1,346,961	1,346,961	1,478,149	9.7%	9.7%
55200 TELEPHONE	1,229	2,400	1,128	1,200	-50.0%	6.4%
55230 DIESEL	2,135	3,000	2,400	240	-92.0%	-90.0%
55512 INVOICE MATCH WRITE OFF	18	0	0	0	-	-
55520 REPAIRS-MAINTENANCE	413,800	450,000	490,000	475,000	5.6%	-3.1%
55525 INVENTORY ADJUSTMENTS	2,773	0	20,797	0	-	-100.0%
55530 INVENTORY COST VARIANCE	906	0	332	0	-	-100.0%
55820 CONT SERV-O&M PLANT	79,539	130,500	130,500	130,000	-0.4%	-0.4%
55840 CONT SERV-MOBILE	159,268	170,000	170,000	170,000	0.0%	0.0%
55860 CONT SERV-OTHER	126,927	110,000	90,000	95,000	-13.6%	5.6%
66050 SUPPLIES-LUBE	8,509	20,000	15,000	12,000	-40.0%	-20.0%
66060 SUPPLIES-MAINTENANCE	44,301	50,000	50,000	50,000	0.0%	0.0%
66090 SUPPLIES-OTHER	626	0	300	0	-	-100.0%
66110 SUPPLIES-SAFETY	8,245	8,500	10,000	10,000	17.6%	0.0%
66130 SUPPLIES-TOOLS	12,326	15,000	15,000	18,000	20.0%	20.0%
66910 TRAINING EXPENSES	275	5,000	2,000	5,000	0.0%	150.0%
77210 RENT-EQUIPMENT	0	2,500	0	2,500	0.0%	-
77800 LAUNDRY	12,510	10,000	12,000	12,000	20.0%	0.0%
88020 PERMITS	590	0	100	0	-	-100.0%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	873,977	976,900	1,009,557	980,940	0.4%	-2.8%
TOTAL	2,131,491	2,323,861	2,356,518	2,459,089	5.8%	4.4%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Facilities & Utilities 67000

	ACTUAL 2022	BUDGET 2023	ESTIMATE 2023	BUDGET 2024	% CHANGE BUDG 24/ BUDG 2023	% CHANGE BUDG 24/ EST 2023
44010 DIRECT WAGES		208,341	208,341	296,445	42.3%	42.3%
44020 SUNDAY PREMIUM		9,462	9,462	14,634	54.7%	54.7%
44030 HOLIDAY PREMIUM		5,274	5,274	6,369	20.8%	20.8%
44040 SHIFT		1,984	1,984	234	-88.2%	-88.2%
44050 VACATION		22,951	22,951	29,428	28.2%	28.2%
44060 HOLIDAY		8,680	8,680	12,217	40.7%	40.7%
44070 PERSONAL LEAVE		2,893	2,893	4,072	40.7%	40.7%
44080 SICK		8,547	8,547	12,420	45.3%	45.3%
SUB TOTAL	0	268,132	268,132	375,821	40.2%	40.2%
44090 OVERTIME		26,744	25,000	27,000	1.0%	8.0%
SUB TOTAL	0	294,876	293,132	402,821	36.6%	37.4%
44200 EMPLOYERS FICA		18,320	18,320	25,111	37.1%	37.1%
44210 EMPLOYERS FICA/MEDIC		4,284	4,284	5,873	37.1%	37.1%
44220 EMPLOYERS PERA		22,116	22,116	30,212	36.6%	36.6%
44240 GROUP HOSP/MED		82,848	82,848	115,558	39.5%	39.5%
44260 GROUP DENTAL		3,665	3,665	5,151	40.5%	40.5%
44280 GROUP LIFE		293	293	356	21.6%	21.6%
44300 LONG-TERM DISABILITY		666	666	940	41.0%	41.0%
44350 UNEMPLOYMENT		0	0	0	-	-
SUB TOTAL	0	132,192	132,192	183,201	38.6%	38.6%
TOTAL PAYROLL	0	427,068	425,324	586,021	37.2%	37.8%
44800 FUEL OIL		2,000	2,500	1,368	-31.6%	-45.3%
44820 NATURAL GAS		240,867	288,000	134,897	-44.0%	-53.2%
55000 ELECTRICITY		2,271,053	2,271,053	2,371,130	4.4%	4.4%
55200 TELEPHONE		160	160	160	0.0%	0.0%
55240 WATER		162,924	130,000	180,659	10.9%	39.0%
55241 STORM WATER FEE		37,000	30,000	33,716	-8.9%	12.4%
55520 REPAIRS MAINT		0	2,500	5,000	-	-
55860 CONT SERV-OTHER		11,000	11,000	11,000	0.0%	0.0%
66000 SUPPLIES-BUILDING		0	500	5,000	-	900.0%
66010 SUPPLIES-EQUIPMENT		0		10,000	-	-
66090 SUPPLIES-OTHER		0	10,000	10,000	-	0.0%
66110 SUPPLIES-SAFETY		0	2,000	1,800	-	-
66130 SUPPLIES-TOOLS		0	0	1,800	-	-
66360 CHEMICALS-BOILER		2,000	2,000	2,000	0.0%	0.0%
66910 TRAINING EXPENSES		0	0	1,000	-	-
77800 LAUNDRY		800	1,000	2,000	150.0%	100.0%
88250 DISCOUNTS		0			-	-
TOTAL NON-PAYROLL	0	2,727,804	2,750,713	2,771,530	1.6%	0.8%
TOTAL	0	3,154,872	3,176,037	3,357,551	6.4%	5.7%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Electrical Maintenance 68000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	592,003	722,077	722,077	776,826	7.6%	7.6%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	38	82	82	142	72.6%	72.6%
44050 VACATION	69,976	65,924	65,924	71,537	8.5%	8.5%
44060 HOLIDAY	22,791	29,258	29,258	31,639	8.1%	8.1%
44070 PERSONAL LEAVE	7,850	9,753	9,753	10,546	8.1%	8.1%
44080 SICK	33,195	28,695	28,695	31,163	8.6%	8.6%
SUB TOTAL	725,853	855,788	855,788	921,852	7.7%	7.7%
44090 OVERTIME	11,761	17,500	17,500	17,500	0.0%	0.0%
SUB TOTAL	737,614	873,288	873,288	939,352	7.6%	7.6%
 44200 EMPLOYERS FICA	43,999	54,280	54,280	58,376	7.5%	7.5%
44210 EMPLOYERS FICA/MEDIC	10,290	12,695	12,695	13,652	7.5%	7.5%
44220 EMPLOYERS PERA	55,023	65,497	65,497	70,451	7.6%	7.6%
44240 GROUP HOSP/MED	171,815	214,938	214,938	229,997	7.0%	7.0%
44260 GROUP DENTAL	7,991	9,637	9,637	10,396	7.9%	7.9%
44280 GROUP LIFE	2,759	994	994	1,014	2.0%	2.0%
44300 LONG-TERM DISABILITY	1,784	2,268	2,268	2,443	7.7%	7.7%
SUB TOTAL	293,661	360,308	360,308	386,330	7.2%	7.2%
TOTAL PAYROLL	1,031,275	1,233,596	1,233,596	1,325,682	7.5%	7.5%
 55200 TELEPHONE	2,039	5,900	2,200	3,600	-39.0%	63.6%
55520 REPAIRS-MAINTENANCE	166,411	181,000	181,000	201,000	11.0%	11.0%
55800 CONT SERV-ELECTRIC	28,463	36,000	33,000	15,000	-58.3%	-54.5%
55835 CONT SERV-GENERATORS	29,422	40,000	35,000	130,000	225.0%	271.4%
55860 CONT SERV-OTHER	1,402	1,500	60,000	1,500	0.0%	-97.5%
66060 SUPPLIES-MAINTENANCE	30,500	20,000	20,000	19,980	-0.1%	-0.1%
66110 SUPPLIES-SAFETY	3,132	58,000	5,000	12,440	-78.6%	148.8%
66130 SUPPLIES-TOOLS	8,283	7,000	7,000	9,000	28.6%	28.6%
66910 TRAINING EXPENSES	4,675	10,500	10,000	15,800	50.5%	58.0%
77210 RENT-EQUIPMENT	0	15,000	20,000	6,000	-60.0%	-70.0%
77800 LAUNDRY	7,610	8,490	8,490	8,520	0.4%	0.4%
88020 PERMITS	0	1,000	1,000	1,800	80.0%	80.0%
88250 DISCOUNTS	0	0	0	-	-	-
TOTAL NON-PAYROLL	281,937	384,390	382,690	424,640	10.5%	11.0%
 TOTAL	1,313,212	1,617,986	1,616,286	1,750,322	8.2%	8.3%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Planning & Engineering 70000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	648,849	696,023	696,023	800,523	15.0%	15.0%
44040 SHIFT	374	156	156	351	125.4%	125.4%
44050 VACATION	70,838	67,863	67,863	74,375	9.6%	9.6%
44060 HOLIDAY	24,699	28,427	28,427	32,484	14.3%	14.3%
44070 PERSONAL LEAVE	9,150	9,476	9,476	10,828	14.3%	14.3%
44080 SICK	14,549	25,950	25,950	30,102	16.0%	16.0%
SUB TOTAL	768,459	827,895	827,895	948,663	14.6%	14.6%
44090 OVERTIME	26,909	16,000	16,000	18,000	12.5%	12.5%
SUB TOTAL	795,368	843,895	843,895	966,663	14.5%	14.5%
44200 EMPLOYERS FICA	46,705	53,056	53,056	59,949	13.0%	13.0%
44210 EMPLOYERS FICA/MEDIC	10,923	12,284	12,284	14,064	14.5%	14.5%
44220 EMPLOYERS PERA	59,657	63,292	63,292	72,500	14.5%	14.5%
44240 GROUP HOSP/MED	194,138	226,335	226,335	279,490	23.5%	23.5%
44260 GROUP DENTAL	8,965	10,135	10,135	12,578	24.1%	24.1%
44280 GROUP LIFE	995	1,082	1,082	1,165	7.6%	7.6%
44300 LONG-TERM DISABILITY	1,967	2,194	2,194	2,513	14.6%	14.6%
SUB TOTAL	323,350	368,379	368,379	442,259	20.1%	20.1%
TOTAL PAYROLL	1,118,718	1,212,274	1,212,274	1,408,922	16.2%	16.2%
55200 TELEPHONE	3,077	4,000	2,700	4,000	0.0%	48.1%
55210 TELEMETERING	453	480	675	750	56.3%	11.1%
55870 CONT SERV-DP MAINT	950	15,500	16,000	18,900	21.9%	18.1%
66010 SUPPLIES-EQUIPMENT	0		250		-	-100.0%
66090 SUPPLIES-OTHER	2,140	2,000	2,500	2,600	30.0%	4.0%
66910 TRAINING EXPENSES	9,029	10,000	10,000	10,000	0.0%	0.0%
77800 LAUNDRY	270	1,000	700	1,000	0.0%	42.9%
77810 ENGINEERING SERVICES	630	2,000	1,200	2,000	0.0%	66.7%
77900 SW MANAGEMENT PLANNING	0		0	50,000	-	-
88000 DUES	1,331	4,000	4,000	3,500	-12.5%	-12.5%
88010 PUBLICATIONS	110	200	350	200	0.0%	-42.9%
88600 WASTEWATER PLANNING GRA	13,296	7,000	7,500	7,000	0.0%	-6.7%
TOTAL NON-PAYROLL	31,286	46,180	38,375	99,950	116.4%	160.5%
TOTAL	1,150,004	1,258,454	1,250,649	1,508,872	19.9%	20.6%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Management Information Services 74000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	287,642	366,105	366,105	416,624	13.8%	13.8%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	49	463	463	277	-40.2%	-40.2%
44050 VACATION	30,597	30,331	30,331	31,274	3.1%	3.1%
44060 HOLIDAY	10,857	14,839	14,839	16,519	11.3%	11.3%
44070 PERSONAL LEAVE	5,324	4,946	4,946	5,506	11.3%	11.3%
44080 SICK	16,328	13,146	13,146	14,800	12.6%	12.6%
SUB TOTAL	350,797	429,830	429,830	485,001	12.8%	12.8%
44090 OVERTIME	10,282	13,500	12,012	13,500	0.0%	12.4%
SUB TOTAL	361,079	443,330	441,842	498,501	12.4%	12.8%
44200 EMPLOYERS FICA	21,677	33,114	33,114	36,501	10.2%	10.2%
44210 EMPLOYERS FICA/MEDIC	5,070	6,459	6,459	7,259	12.4%	12.4%
44220 EMPLOYERS PERA	27,225	33,250	33,250	37,388	12.4%	12.4%
44240 GROUP HOSP/MED	84,656	124,030	124,030	146,184	17.9%	17.9%
44260 GROUP DENTAL	3,942	5,584	5,584	6,626	18.7%	18.7%
44280 GROUP LIFE	529	628	628	680	8.3%	8.3%
44300 LONG-TERM DISABILITY	900	1,138	1,138	1,285	12.9%	12.9%
44350 UNEMPLOYMENT			1,385	0	-	-100.0%
SUB TOTAL	143,999	204,204	204,204	235,922	15.5%	15.5%
TOTAL PAYROLL	505,078	647,534	646,046	734,423	13.4%	13.7%
55200 TELEPHONE	3,608	3,780	4,936	6,180	63.5%	25.2%
55210 TELEMETER	47,343	48,413	45,562	45,584	-5.8%	0.0%
55813 CONT SERV-DISP ELECTRONIC	0	0	0	0	-	-
55868 CONT SERV-HARDWARE MAIN	45,138	54,114	62,975	31,324	-42.1%	-50.3%
55870 CONT SERV-DP MAINT	162,687	125,206	128,292	140,974	12.6%	9.9%
66010 SUPPLIES-EQUIPMENT	37,622	47,573	64,183	75,128	57.9%	17.1%
66070 SUPPLIES-OFFICE	0	0	329	0	-	-100.0%
66090 SUPPLIES-OTHER	501	400	1,200	400	0.0%	-66.7%
66125 SUPPLIES-SOFTWARE	4,226	5,000	3,570	4,770	-4.6%	33.6%
66910 TRAINING EXPENSES	1,111	0	6,500	3,839	-	-40.9%
77810 ENGINEERING SERV	92,523	122,433	124,334	134,335	9.7%	8.0%
88010 PUBLIC/COMM SERV	0	0	0	0	-	-
TOTAL NON-PAYROLL	394,759	406,919	441,881	442,534	8.8%	0.1%
TOTAL	899,837	1,054,453	1,087,927	1,176,957	11.6%	8.2%

WESTERN LAKE SUPERIOR SANITARY DISTRICT

Lab Services 77000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	437,050	523,035	523,035	599,775	14.7%	14.7%
44040 SHIFT	0	30	30	0	-100.0%	-100.0%
44050 VACATION	55,085	52,886	52,886	58,790	11.2%	11.2%
44060 HOLIDAY	16,802	21,306	21,306	24,579	15.4%	15.4%
44070 PERSONAL LEAVE	4,712	7,102	7,102	8,193	15.4%	15.4%
44080 SICK	8,811	20,084	20,084	23,493	17.0%	17.0%
SUB TOTAL	522,460	624,443	624,443	714,830	14.5%	14.5%
44090 OVERTIME	13,009	13,500	10,000	4,000	-70.4%	-60.0%
SUB TOTAL	535,469	637,943	634,443	718,830	12.7%	13.3%
44200 EMPLOYERS FICA	32,341	45,180	45,180	50,161	11.0%	11.0%
44210 EMPLOYERS FICA/MEDIC	7,564	9,281	9,281	10,454	12.6%	12.6%
44220 EMPLOYERS PERA	40,229	47,846	47,846	53,912	12.7%	12.7%
44240 GROUP HOSP/MED	97,108	133,202	133,202	129,108	-3.1%	-3.1%
44260 GROUP DENTAL	4,572	6,009	6,009	5,891	-2.0%	-2.0%
44280 GROUP LIFE	650	769	769	823	7.0%	7.0%
44300 LONG-TERM DISABILITY	1,321	1,655	1,655	1,894	14.5%	14.5%
SUB TOTAL	183,785	243,942	243,942	252,243	3.4%	3.4%
TOTAL PAYROLL	719,254	881,885	878,385	971,073	10.1%	10.6%
55200 TELEPHONE	1,030	1,160	1,000	1,000	-13.8%	0.0%
55860 CONT SERV-OTHER	27,792	34,900	25,000	18,900	-45.8%	-24.4%
55870 CONT SERV-DP MAINT	7,864	18,700	18,700	18,700	0.0%	0.0%
66010 SMALL EQUIPMENT	10,878	8,000	13,000	2,000	-75.0%	-84.6%
66040 SUPPLIES-LAB	53,571	40,000	63,000	55,000	37.5%	-12.7%
66070 SUPPLIES-OFFICE	0	75	0	25	-66.7%	-
66090 SUPPLIES-OTHER	80	75	160	95	26.7%	-40.6%
66910 TRAINING EXPENSES	325	50	2,000	750	1400.0%	-62.5%
77800 LAUNDRY	1,449	500	2,000	2,000	300.0%	0.0%
77820 LAB SERVICES	104,566	95,000	90,000	90,000	-5.3%	0.0%
88000 DUES	0	100	0	0	-100.0%	-
88010 PUBLICATIONS	0	50	0	0	-100.0%	-
88020 PERMITS & CERTIFICATIONS	73,863	61,800	62,000	61,000	-1.3%	-1.6%
88250 DISCOUNTS	0	0	0	0	-	-
88620 PROGRAM DEVELOP	0	0	0	0	-	-
TOTAL NON-PAYROLL	281,418	260,410	276,860	249,470	-4.2%	-9.9%
TOTAL	1,000,672	1,142,295	1,155,245	1,220,543	6.9%	5.7%

This page is intentionally left blank.

**WESTERN LAKE SUPERIOR SANITARY DISTRICT DEPARTMENTAL BUDGET
SOLID WASTE SUMMARY**

	<u>ACTUAL 2022</u>	<u>BUDGET 2023</u>	<u>ESTIMATE 2023</u>	<u>BUDGET 2024</u>	<u>% CHANGE BUDG 24/ BUDG 2023</u>	<u>% CHANGE BUDG 24/ EST 2023</u>
OPERATIONS						
WASTEWATER TREATMENT						
40000 CLEAN WATER PRODUCTION	\$ -	\$ -	\$ -	\$ -	-	-
42000 CONVEYANCE SYSTEM	\$ -	\$ -	\$ -	\$ -	-	-
43000 BIOSOLIDS	\$ -	\$ -	\$ -	\$ -	-	-
					-	
47000 ENV PROG WW	\$ -	\$ -	\$ -	\$ -	-	-
48000 WW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
SOLID WASTE OPERATIONS						
50000 TRANSFER STATION	\$ 5,788,835	\$ 6,510,915	\$ 6,654,694	\$ 7,252,663	11.4%	9.0%
51000 MATERIALS RECOVERY CENTER	\$ 1,221,158	\$ 1,483,085	\$ 1,389,048	\$ 1,354,818	-8.6%	-2.5%
55000 ORGANICS COMPOSTING SITE	\$ 377,178	\$ 391,426	\$ 400,415	\$ 421,553	7.7%	5.3%
56000 HOUSEHOLD HAZARDOUS WASTE	\$ 916,048	\$ 1,021,976	\$ 968,574	\$ 1,025,028	0.3%	5.8%
57000 ENV PROG SW	\$ 743,292	\$ 926,332	\$ 934,603	\$ 1,035,362	11.8%	10.8%
58000 SW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ 9,046,511</u>	<u>\$ 10,333,735</u>	<u>\$ 10,347,335</u>	<u>\$ 11,089,424</u>	<u>7.3%</u>	<u>7.2%</u>
OPERATIONS & MAINTENANCE						
66000 MECHANICAL MAINTENANCE	\$ 154,533	\$ 168,480	\$ 170,848	\$ 180,669	7.2%	5.7%
67000 FACILITIES & UTILITIES	\$ -	\$ -	\$ -	\$ -	-	-
68000 ELECTRICAL MAINTENANCE	\$ 95,208	\$ 117,304	\$ 117,181	\$ 119,022	1.5%	1.6%
BUSINESS SERVICES						
60000 BUSINESS SERVICES	\$ 999,706	\$ 1,112,597	\$ 1,123,469	\$ 1,196,860	7.6%	6.5%
PLANNING & TECH SERVICES						
70000 PLANNING & ENGINEERING	\$ 299,001	\$ 327,198	\$ 325,169	\$ 392,307	19.9%	20.6%
74000 MANAGEMENT INFO SYS	\$ 220,495	\$ 258,382	\$ 266,585	\$ 288,401	11.6%	8.2%
77000 LAB SERVICES	\$ 133,790	\$ 152,725	\$ 154,456	\$ 163,187	6.9%	5.7%
SUB TOTAL	<u>\$ 653,286</u>	<u>\$ 738,305</u>	<u>\$ 746,210</u>	<u>\$ 843,894</u>	<u>14.3%</u>	<u>13.1%</u>
TOTAL	<u><u>\$ 10,949,244</u></u>	<u><u>\$ 12,470,421</u></u>	<u><u>\$ 12,505,042</u></u>	<u><u>\$ 13,429,869</u></u>	<u><u>7.7%</u></u>	<u><u>7.4%</u></u>

This page is intentionally left blank.

Direct Solid Waste Departments

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Transfer Station 50000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	42,539	45,171	45,171	46,933	3.9%	3.9%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	0	8	8	0	-100.0%	-100.0%
44050 VACATION	5,013	4,604	4,604	4,955	7.6%	7.6%
44060 HOLIDAY	1,543	1,777	1,777	1,923	8.2%	8.2%
44070 PERSONAL LEAVE	640	592	592	641	8.2%	8.2%
44080 SICK	691	996	996	1,096	10.1%	10.1%
SUB TOTAL	50,426	53,147	53,147	55,548	4.5%	4.5%
44090 OVERTIME	766	600	900	1,000	66.7%	11.1%
SUB TOTAL	51,192	53,747	54,047	56,548	5.2%	4.6%
44200 EMPLOYERS FICA	3,018	9,047	9,047	9,198	1.7%	1.7%
44210 EMPLOYERS FICA/MEDIC	706	788	788	829	5.2%	5.2%
44220 EMPLOYERS PERA	3,807	4,031	4,031	4,241	5.2%	5.2%
44240 GROUP HOSP/MED	12,894	13,808	13,808	14,781	7.0%	7.0%
44260 GROUP DENTAL	616	641	641	693	8.1%	8.1%
44280 GROUP LIFE	103	123	123	130	5.6%	5.6%
44300 LONG-TERM DISABILITY	129	141	141	147	4.5%	4.5%
SUB TOTAL	21,273	28,579	28,579	30,019	5.0%	5.0%
TOTAL PAYROLL	72,465	82,326	82,626	86,566	5.2%	4.8%
44520 CONTRACT CLEANING	4,320	4,000	4,320	4,500	12.5%	4.2%
55000 ELECTRICITY	5,717	6,500	6,860	7,500	15.4%	9.3%
55200 TELEPHONE	420	500	420	500	0.0%	19.0%
55701 SW DISPOSAL-RESIDUE	4,045,270	4,533,390	4,533,390	5,028,822	10.9%	10.9%
55703 TR STA OPER & TRANS	1,581,225	1,829,799	1,977,173	2,080,275	13.7%	5.2%
55705 ANNUAL UNACCEPTABLE INCE	5,899	20,000	12,000	12,000	-40.0%	0.0%
55810 CONT SERV-DISP APPL	0	0	0	-	-	-
55813 CONT SERV-DISP ELECTR	1,291	2,000	1,300	2,000	0.0%	53.8%
55815 CONT SERV-DISP TIRE	311	1,000	700	1,000	0.0%	42.9%
55860 CONT SERV-OTHER	70,496	23,000	19,725	20,000	-13.0%	1.4%
55870 CONT SERV-DP MAINT	0	5,000	5,000	5,000	0.0%	0.0%
55900 CONT SERV-ENFORCEMENT	0	1,000	0	1,000	0.0%	-
66000 SUPPLIES-BLDG	0	1,000	9,000	1,000	0.0%	-88.9%
66090 SUPPLIES-OTHER	926	500	1,000	1,000	100.0%	0.0%
88000 DUES	268	400	680	1,000	150.0%	47.1%
88210 COPYING & PRINTING	227	500	500	500	0.0%	0.0%
88250 DISCOUNTS	0	0	0	-	-	-
TOTAL NON-PAYROLL	5,716,370	6,428,589	6,572,068	7,166,097	11.5%	9.0%
TOTAL	5,788,835	6,510,915	6,654,694	7,252,663	11.4%	9.0%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Materials Recovery Center 51000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	319,674	387,255	387,255	375,164	-3.1%	-3.1%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	0	0	0	0	-	-
44050 VACATION	27,693	22,866	22,866	23,616	3.3%	3.3%
44060 HOLIDAY	13,919	14,756	14,756	14,592	-1.1%	-1.1%
44070 PERSONAL LEAVE	4,906	4,919	4,919	4,864	-1.1%	-1.1%
44080 SICK	17,645	15,417	15,417	15,173	-1.6%	-1.6%
SUB TOTAL	383,837	445,212	445,212	433,408	-2.7%	-2.7%
44090 OVERTIME	16,049	15,000	17,000	20,000	33.3%	17.6%
SUB TOTAL	399,886	460,212	462,212	453,408	-1.5%	-1.9%
44200 EMPLOYERS FICA	24,004	34,248	34,248	33,804	-1.3%	-1.3%
44210 EMPLOYERS FICA/MEDIC	5,614	6,682	6,682	6,583	-1.5%	-1.5%
44220 EMPLOYERS PERA	29,114	34,516	34,516	34,006	-1.5%	-1.5%
44240 GROUP HOSP/MED	61,981	84,211	84,211	52,601	-37.5%	-37.5%
44260 GROUP DENTAL	4,263	5,266	5,266	4,122	-21.7%	-21.7%
44280 GROUP LIFE	465	540	540	520	-3.7%	-3.7%
44300 LONG-TERM DISABILITY	841	1,180	1,180	1,149	-2.7%	-2.7%
44350 UNEMPLOYMENT COMP	4,354	7,500	7,500	5,000	-33.3%	-33.3%
SUB TOTAL	130,636	174,143	174,143	137,784	-20.9%	-20.9%
TOTAL PAYROLL	530,522	634,355	636,355	591,192	-6.8%	-7.1%
44520 CONTRACT CLEANING	4,106	8,000	4,000	5,000	-37.5%	25.0%
44800 FUEL-FUEL OIL	2,384	5,000	2,400	2,800	-44.0%	16.7%
55000 ELECTRICITY	8,232	10,000	8,300	9,100	-9.0%	9.6%
55200 TELEPHONE	1,495	2,400	1,600	1,600	-33.3%	0.0%
55230 DIESEL	7,479	6,500	9,400	9,400	44.6%	0.0%
55240 WATER	0	0	0	0	-	-
55702 SW DISPOSAL-MRC	189,126	272,168	212,736	211,925	-22.1%	-0.4%
55704 SW HAULING-MRC	184,706	211,000	203,177	210,000	-0.5%	3.4%
55706 SW DISPOSAL-COMMUNITY ASSISTANC	1,551	2,000	1,500	2,000	0.0%	33.3%
55790 CONT SERV-DISP HH RECYCLING	23,437	25,000	50,000	50,000	100.0%	0.0%
55807 CONT SERV-WOOD GRINDING	3,000	6,000	3,000	3,000	-50.0%	0.0%
55808 CONT SERV-SNOW PLOWING	12,623	12,000	9,000	15,000	25.0%	66.7%
55810 CONT SERV-DISP-APPL	0	0	0	0	-	-
55812 CONT SERV-MATRESSES	82,511	100,000	83,000	90,000	-10.0%	8.4%
55813 CONT SERV-DISP-ELECTRONICS	85,316	68,000	45,000	45,000	-33.8%	0.0%
55815 CONT SERV-DISP TIRE	32,859	42,000	40,000	40,000	-4.8%	0.0%
55860 CONT SERV-OTHER	13,284	19,000	14,000	23,000	21.1%	64.3%
55871 CONT SERV-MOBILE DEVICE	1,925	2,100	2,000	2,000	-4.8%	0.0%
66010 SUPPLIES-EQUIP	1,276	1,500	500	1,000	-33.3%	100.0%
66070 SUPPLIES-OFFICE	250	500	200	200	-60.0%	0.0%
66090 SUPPLIES-OTHER	2,510	2,000	3,000	3,000	50.0%	0.0%
66110 SUPPLIES-SAFETY	650			0		
66120 SUPPLIES-SITE	4,663	3,000	3,500	3,500	16.7%	0.0%
66910 TRAINING EXPENSES	212	150	2,500	2,500	1566.7%	0.0%
66940 LICENSE REIMBURSE	0	200	0		-100.0%	-
77210 RENT-EQUIPMENT	0	25,000	25,000	6,200	-75.2%	-75.2%
77640 LEASE-LAND DULUTH AIR	11,049	11,712	11,900	11,900	1.6%	0.0%
77800 LAUNDRY	5,736	5,000	7,500	8,000	60.0%	6.7%
88000 DUES	480	0	480	500	-	4.2%
88210 COPYING & PRINTING	9,776	8,500	9,000	7,000	-17.6%	-22.2%
88250 DISCOUNTS	0	0	0		-	-
TOTAL NON-PAYROLL	690,636	848,730	752,693	763,625	-10.0%	1.5%
TOTAL	1,221,158	1,483,085	1,389,048	1,354,818	-8.6%	-2.5%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Yard Waste/Organics 55000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	134,747	136,108	136,108	150,211	11.5%	10.4%
44020 SUNDAY PREMIUM	4,182	4,218	4,218	0	-100.0%	-100.0%
44030 HOLIDAY PREMIUM	0	1,356	1,356	1,258	-	-7.2%
44040 SHIFT	0	9	9	0	-	-100.0%
44050 VACATION	14,532	13,372	13,372	13,401	-7.8%	0.2%
44060 HOLIDAY	4,925	5,439	5,439	5,816	18.1%	6.9%
44070 PERSONAL LEAVE	1,264	1,813	1,813	1,939	53.4%	6.9%
44080 SICK	1,842	5,065	5,065	5,422	194.4%	7.1%
SUB TOTAL	161,492	167,380	167,380	178,047	10.3%	6.4%
44090 OVERTIME	2,038	3,000	5,516	4,000	96.3%	-27.5%
SUB TOTAL	163,530	170,380	172,896	182,047	6.8%	5.3%
44200 EMPLOYERS FICA	9,615	16,279	16,279	16,979	4.3%	4.3%
44210 EMPLOYERS FICA/MEDIC	2,249	2,479	2,479	2,648	6.8%	6.8%
44220 EMPLOYERS PERA	12,272	12,778	12,778	13,654	6.8%	6.8%
44240 GROUP HOSP/MED	42,326	45,609	45,609	52,194	14.4%	14.4%
44260 GROUP DENTAL	2,002	2,050	2,050	2,473	20.6%	20.6%
44280 GROUP LIFE	253	222	222	238	7.5%	7.5%
44300 LONG-TERM DISABILITY	421	429	429	468	9.3%	9.3%
44350 UNEMPLOYMENT COMP	9,879	12,500	12,500	4,000	-68.0%	-68.0%
SUB TOTAL	79,017	92,346	92,346	92,656	0.3%	0.3%
TOTAL PAYROLL	242,547	262,726	265,242	274,703	4.6%	3.6%
44500 CONTRACT LABOR	0	0	0	0	-	-
55000 ELECTRICITY	5,865	7,000	6,000	6,600	-5.7%	10.0%
55200 TELEPHONE	363	500	500	500	0.0%	0.0%
55230 DIESEL	11,883	13,000	13,000	14,000	7.7%	7.7%
55240 WATER	785	600	1,900	2,000	233.3%	5.3%
55794 CONT SERV-DISP ORGANICS OVERS	1,100	1,500	1,100	0	-100.0%	-100.0%
55795 CONT SERV-DISP ORGANICS REJECTS	605	0	400	1,500	-	275.0%
55806 CONT SERV-BAGGING	16,084	17,000	19,070	20,000	17.6%	4.9%
55807 CONT SERV-WOOD GRINDING	17,080	21,000	28,000	28,000	33.3%	0.0%
55860 CONTRACT SERV-OTHER	16,157	11,000	9,000	11,000	0.0%	22.2%
55871 CONT SERV-MOBILE DEVICES	2,502	2,000	3,000	3,000	50.0%	0.0%
66090 SUPPLIES-OTHER	1,374	5,000	3,000	4,000	-20.0%	33.3%
66110 SUPPLIES-SAFETY	98	100	100	250	150.0%	150.0%
66910 TRAINING EXPENSES	46	3,000	4,000	1,000	-66.7%	-75.0%
77210 RENT-EQUIPMENT	48,465	45,000	45,000	47,000	4.4%	4.4%
77400 TRAVEL	0	0	21	0	-	-100.0%
77800 LAUNDRY	0	500	0	500	0.0%	-
88000 DUES	1,950	1,500	1,000	1,500	0.0%	50.0%
88210 COPYING & PRINTING	10,274	0	41	6,000	-	14534.1%
88250 DISCOUNTS	0	0	41	0	-	-100.0%
TOTAL NON-PAYROLL	134,631	128,700	135,173	146,850	14.1%	8.6%
TOTAL	377,178	391,426	400,415	421,553	7.7%	5.3%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Household Hazardous Waste 56000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	258,477	285,418	285,418	308,996	8.3%	8.3%
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	26	18	18	28	53.9%	53.9%
44050 VACATION	24,042	23,190	23,190	23,480	1.3%	1.3%
44060 HOLIDAY	10,815	11,236	11,236	12,153	8.2%	8.2%
44070 PERSONAL LEAVE	3,027	3,745	3,745	4,051	8.2%	8.2%
44080 SICK	16,890	11,506	11,506	12,463	8.3%	8.3%
SUB TOTAL	313,277	335,114	335,114	361,173	7.8%	7.8%
44090 OVERTIME	2,547	3,000	3,000	3,000	0.0%	0.0%
SUB TOTAL	315,824	338,114	338,114	364,173	7.7%	7.7%
44200 EMPLOYERS FICA	18,418	26,678	26,678	28,271	6.0%	6.0%
44210 EMPLOYERS FICA/MEDIC	4,307	4,911	4,911	5,289	7.7%	7.7%
44220 EMPLOYERS PERA	23,597	24,976	24,976	26,930	7.8%	7.8%
44240 GROUP HOSP/MED	106,026	114,230	114,230	105,201	-7.9%	-7.9%
44260 GROUP DENTAL	4,772	5,040	5,040	4,713	-6.5%	-6.5%
44280 GROUP LIFE	347	351	351	358	2.0%	2.0%
44300 LONG-TERM DISABILITY	835	874	874	944	7.9%	7.9%
SUB TOTAL	158,302	177,061	177,061	171,705	-3.0%	-3.0%
TOTAL PAYROLL	474,126	515,176	515,176	535,878	4.0%	4.0%
44520 CONTRACT CLEANING	4,264	5,000	4,500	5,000	0.0%	11.1%
44820 FUEL- NATURAL GAS	7,305	9,000	9,000	10,000	11.1%	11.1%
55000 ELECTRICITY	7,107	7,000	8,000	8,800	25.7%	10.0%
55200 TELEPHONE	286	500	286	350	-30.0%	22.4%
55230 DIESEL	401	500	250	400	-20.0%	60.0%
55791 CONT SERV-DISP MEDICAL SHARF	1,889	1,500	2,500	3,500	133.3%	40.0%
55792 CONT SERV-DISP PHARMACEUTIC	533	300	600	800	166.7%	33.3%
55808 CONT SERV-SNOW PLOWING	2,585	3,000	2,200	1,000	-66.7%	-54.5%
55814 CONT SERV-DISP FLUOR	25,117	22,000	18,000	18,000	-18.2%	0.0%
55816 CONT SERV-DISP LOCAL	72,122	100,000	80,000	100,000	0.0%	25.0%
55817 CONT SERV-DISP COUNTY	76,513	70,000	75,000	75,000	7.1%	0.0%
55819 CONT SERV-DISP PAINT CARE	104,606	125,000	105,000	110,000	-12.0%	4.8%
55860 CONT SERV-OTHER	23,677	25,000	22,000	25,000	0.0%	13.6%
55871 CONT SERV-MOBILE DEVICE	1,224	1,500	1,062	2,500	66.7%	
66000 SUPPLIES-BUILDING	2,439	2,500	1,000	2,500	0.0%	150.0%
66010 SUPPLIES-EQUIPMENT	276	14,000	1,500	2,000	-85.7%	33.3%
66070 SUPPLIES-OFFICE	26	100	500	200	100.0%	-60.0%
66090 SUPPLIES-OTHER	23,414	2,000	25,000	2,000	0.0%	-92.0%
66110 SUPPLIES-SAFETY	1,260	1,000	2,000	2,000	100.0%	0.0%
66150 SUPPLIES-SHIPPING	0	25,000	0	25,000	0.0%	-
66940 LICENSE REIMBURSE	87	200	400	500	150.0%	25.0%
77400 TRAVEL	241	1,200	500	500	-58.3%	0.0%
77800 LAUNDRY	4,580	4,500	4,500	4,500	0.0%	0.0%
88000 DUES	25	0	0	0	-	-
88210 COPYING & PRINTING	775	1,000	600	600	-40.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
88600 GRANTS TO GOV UNITS	81,170	85,000	89,000	89,000	4.7%	0.0%
TOTAL NON-PAYROLL	441,922	506,800	453,398	489,150	-3.5%	7.9%
TOTAL	916,048	1,021,976	968,574	1,025,028	0.3%	5.8%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Environmental Programs Solid Waste 57000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2022	2023	2023	2024	BUDG 24/ BUDG 2023	BUDG 24/ EST 2023
44010 DIRECT WAGES	215,691	260,065	260,065	276,768	6.4%	6.4%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	67	43	43	47	7.7%	7.7%
44050 VACATION	29,360	23,844	23,844	23,609	-1.0%	-1.0%
44060 HOLIDAY	7,917	10,528	10,528	11,247	6.8%	6.8%
44070 PERSONAL LEAVE	3,688	3,509	3,509	3,749	6.8%	6.8%
44080 SICK	5,386	10,171	10,171	10,837	6.6%	6.6%
SUB TOTAL	262,109	308,160	308,160	326,257	5.9%	5.9%
44090 OVERTIME	11,024	12,000	15,592	12,500	4.2%	-19.8%
SUB TOTAL	273,133	320,160	323,752	338,757	5.8%	4.6%
44200 EMPLOYERS FICA	16,426	19,918	19,918	21,071	5.8%	5.8%
44210 EMPLOYERS FICA/MEDIC	3,841	4,658	4,658	4,928	5.8%	5.8%
44220 EMPLOYERS PERA	20,479	24,012	24,012	25,407	5.8%	5.8%
44240 GROUP HOSP/MED	75,635	101,678	101,678	91,764	-9.8%	-9.8%
44260 GROUP DENTAL	3,406	4,454	4,454	4,079	-8.4%	-8.4%
44280 GROUP LIFE	347	369	369	384	4.0%	4.0%
44300 LONG-TERM DISABILITY	610	817	817	864	5.9%	5.9%
SUB TOTAL	120,744	155,906	155,906	148,497	-4.8%	-4.8%
TOTAL PAYROLL	393,877	476,065	479,657	487,254	2.4%	1.6%
55200 TELEPHONE	228	210	211	210	0.0%	-0.5%
55818 CONT-SERV-RECY-SHEDS	83,534	92,000	92,000	94,000	2.2%	2.2%
55860 CONT SERV-OTHER	18,254	52,475	52,475	29,750	-43.3%	-43.3%
55870 CONT SERV-DP MAINT	0	3,000	7,091	3,050	1.7%	-57.0%
55880 CONT SERV-AD AGENCY	10,182	12,900	12,900	11,650	-9.7%	-9.7%
66090 SUPPLIES-OTHER	12,303	11,800	13,061	17,075	44.7%	30.7%
66910 TRAINING EXPENSES	1,878	5,249	6,500	5,928	12.9%	-8.8%
77020 PUBLIC INFORMATION	6,267	8,875	8,875	61,975	598.3%	598.3%
77030 PUBLIC INFORMATION-RECY	55,890	62,875	62,875		-100.0%	-100.0%
77040 PUBLIC INFORMATION-HHW	17,535	25,700	25,700		-100.0%	-100.0%
88000 DUES	2,264	1,758	1,758	1,120	-36.3%	-36.3%
88200 POSTAGE	244	0	0		-	-
88210 COPYING & PRINTING	6,731	15,000	12,000	6,750	-55.0%	-43.8%
88250 DISCOUNTS	0	0	0		-	-
88600 GRANTS TO GOV UNITS	127,356	132,000	132,000	140,000	6.1%	6.1%
88620 PROGRAM DEVELOPMENT	6,749	26,425	27,500	176,600	568.3%	542.2%
TOTAL NON-PAYROLL	349,415	450,267	454,946	548,108	21.7%	20.5%
TOTAL	743,292	926,332	934,603	1,035,362	11.8%	10.8%

Personnel Budget

This page is intentionally left blank.

2024 PERSONNEL BUDGET

BASIC UNIT		BUDGET 2023	BUDGET 2023 ANNUALIZED	BUDGET 2024
40000	CLEAN WATER PRODUCTION	16.0	16.0	16.5
42000	CONVEYANCE	4.0	4.0	4.0
43000	BIOSOLIDS	6.0	6.0	6.0
47000	ENV PROG WASTEWATER	1.50	1.50	1.50
50000	TRANSFER STATION	0.25	0.25	0.25
51000	MATERIAL RECOVERY	7.57	7.57	7.10
55000	ORGANICS	1.98	1.98	2.15
56000	HOUSEHOLD HAZ WASTE	4.25	4.25	4.25
57000	ENV PROG SOLID WASTE	3.50	3.50	3.50
60000	BUSINESS SERVICES	8.75	9.00	8.75
66000	MECHANICAL MAINTENANCE	12.0	12.0	12.0
67000	FACILITIES & UTILITIES MAINTENANCE	3.0	3.0	4.0
68000	ELECTRICAL MAINTENANCE	10.00	10.00	10.00
70000	PLANNING & ENGINEERING	8.0	8.0	8.8
74000	MANAGEMENT INFO SYSTEM	4.5	5.0	5.0
77000	LAB	6.5	7.0	7.0
SUBTOTAL		97.80	99.05	100.75
SUPERVISORS				
40000	CLEAN WATER PRODUCTION	1.3	1.3	1.3
42000	CONVEYANCE	0.3	0.3	0.8
43000	BIOSOLIDS	1.1	1.1	0.6
47000	ENV PROG WASTEWATER	0.45	0.45	0.45
50000	TRANSFER STATION	0.3	0.3	0.3
51000	MATERIAL RECOVERY	0.3	0.3	0.3
55000	ORGANICS	0.3	0.3	0.3
56000	HOUSEHOLD HAZ WASTE	0.3	0.3	0.3
57000	ENV PROG SOLID WASTE	0.55	0.55	0.55
60000	BUSINESS SERVICES	5.0	5.0	5.8
66000	MECHANICAL MAINTENANCE	0.9	0.9	0.9
67000	FACILITIES & UTILITIES MAINTENANCE	0.3	0.3	0.3
68000	ELECTRICAL MAINTENANCE	1.1	1.1	1.1
70000	PLANNING & ENGINEERING	1.65	1.65	1.65
74000	MANAGEMENT INFO SYSTEM	1.075	1.075	1.075
77000	LAB	1.075	1.075	1.075
SUBTOTAL		16	16	16.75
TOTAL		113.80	115.05	117.50

This page is intentionally left blank.

Capital Budget

This page is intentionally left blank.

Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL
Safety Essential Projects											
Clarifier Rooftop Access Improvements (1, 2, 4)	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
Subtotal	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000,000
Required General Replacement											
<i>General, Compliance</i>											
Comprehensive Plan Update (EMMP, Comprehensive Plan)	\$0	\$0	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$200,000	\$200,000	\$750,000
Subtotal	\$0	\$0	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$200,000	\$200,000	\$750,000
<i>Interceptor Replacement / Rehabilitation</i>											
Hermantown Interceptor Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,353,000	\$6,317,000	\$9,996,000	\$19,666,000
Bayview Heights Interceptor Pipe Crossing Rehabilitation	\$0	\$108,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$108,000
Scanlon Interceptor Rehabilitation (Phases 5 - 7)	\$0	\$0	\$0	\$2,240,000	\$6,126,000	\$5,171,000	\$5,536,000	\$0	\$0	\$0	\$19,073,000
Lakeside Interceptor Rehabilitation (Ph 1, 2)	\$3,845,000	\$3,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,845,000
Misc. Gravity Improv. (East, Cloquet, Nopeming, West, Proctor, Woodland)	\$0	\$0	\$0	\$0	\$262,000	\$4,122,000	\$1,238,000	\$3,378,000	\$837,000	\$4,766,000	\$14,603,000
Misc. Forcemain Improv. (Knowlton, Scanlon, Jay Cooke, Silver Brook, Railroad, Wrenshall, Thomson)	\$300,000	\$3,534,725	\$50,000	\$0	\$5,682,000	\$0	\$1,313,000	\$0	\$2,789,000	\$1,614,000	\$15,282,725
Manhole Improvements	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$400,000
Subtotal	\$4,145,000	\$6,742,725	\$50,000	\$2,340,000	\$12,070,000	\$9,393,000	\$8,087,000	\$6,831,000	\$9,943,000	\$16,376,000	\$75,977,725
<i>Pump Station Replacement / Rehabilitation</i>											
Knowlton Creek PS Elec/Mech Design and HVAC Upgrades	\$0	\$728,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728,000
Knowlton Creek PS W et Well Coating/Structural Rehabilitation	\$0	\$0	\$0	\$3,133,000	\$0	\$0	\$0	\$0	\$0	\$0	\$3,133,000
Scanlon PS Elec/Mech Design and HVAC Upgrades	\$0	\$728,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$728,000
Scanlon PS Wet Well Coating/Structural Rehabilitation	\$0	\$0	\$3,921,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,921,000
Scanlon and Knowlton Creek PS Facility Plan	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
Bristol Street PS - HVAC Evalution/Upgrades	\$0	\$0	\$208,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$208,000
Jay Cooke PS Replacement or Onsite System	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,000	\$1,245,000	\$1,297,000
Pike Lake PS - Capacity Evaluation	\$0	\$0	\$62,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$62,000
Thomson PS Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,737,000	\$0	\$2,737,000
Endion PS - Building Envelope Maintenance	\$0	\$0	\$76,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,000
USG Sampling Station	\$0	\$104,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$104,000
Cloquet Pond Liner Replacement	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Miscellaneous Pump Stations Improvements	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Subtotal	\$0	\$2,510,000	\$4,287,000	\$3,133,000	\$0	\$0	\$0	\$0	\$2,789,000	\$1,245,000	\$13,944,000
<i>Wastewater Treatment Plant Replacement / Rehabilitation</i>											
Oxygen Dissolution Tank Rehabilitations	\$0	\$0	\$0	\$1,000,000	\$6,500,000	\$6,500,000	\$6,500,000	\$6,500,000	\$0	\$0	\$27,000,000
Secondary Clarifier Tank Rehabilitations	\$35,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$35,000,000
Effluent Filtration Improvements	\$0	\$250,000	\$11,786,500	\$11,786,500	\$0	\$0	\$0	\$0	\$0	\$0	\$23,823,000
Concrete Channels-Tanks-Valve Replacements	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$100,000	\$2,500,000
Steel Piping-Valve Replacements	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000,000	\$0	\$2,300,000
Plant Air System Upgrades	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Plant Water Filtration/Bleach Feed Improvements	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Dewatering and Sludge Storage System Improvements	\$0	\$3,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,250,000
Subtotal	\$35,050,000	\$4,600,000	\$11,786,500	\$12,786,500	\$6,500,000	\$6,500,000	\$6,500,000	\$6,500,000	\$4,000,000	\$100,000	\$94,323,000
<i>Facility and Site Improvements</i>											
Roof Rehabilitation (B11, B10, B8, B2, Biosolids)	\$0	\$590,164	\$0	\$0	\$438,292	\$486,661	\$0	\$714,175	\$0	\$131,593	\$2,360,885
Perimeter Security/Access Control Improvements	\$300,000	\$0	\$200,000	\$0	\$0	\$0	\$750,000	\$0	\$0	\$750,000	\$2,000,000
Site Utility Improv.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,200,000	\$0	\$2,200,000
Building Precast Panel Improv.	\$0	\$125,000	\$0	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Interior Occupancy Improvements (offices, meeting, records storage)	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Subtotal	\$300,000	\$965,164	\$200,000	\$0	\$563,292	\$486,661	\$750,000	\$714,175	\$2,200,000	\$861,593	\$7,060,885
<i>Information Technology Improvements</i>											
Public Address System Upgrades (Phases II & III)	\$60,000	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$660,000
WiFi Implementation (Plant/Conveyance)	\$0	\$50,000	\$50,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$135,000
Data Warehouse (eOPs) Upgrade	\$0	\$115,000	\$0	\$0	\$0	\$126,500	\$0	\$0	\$0	\$0	\$241,500
Virtual Server (Simplivity) Upgrade	\$0	\$0	\$275,000	\$0	\$275,000	\$0	\$275,000	\$0	\$275,000	\$0	\$1,100,000
Cimplicity Upgrade	\$0	\$0	\$99,000	\$0	\$0	\$0	\$99,000	\$0	\$0	\$0	\$198,000
Store and Forward Devices (Conveyance)	\$0	\$65,000	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
Firewall Improv.	\$0	\$0	\$0	\$0	\$200,000	\$150,000	\$0	\$100,000	\$100,000	\$0	\$550,000
MPLS Replacement	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Subtotal	\$60,000	\$1,030,000	\$489,000	\$35,000	\$475,000	\$276,500	\$374,000	\$100,000	\$375,000	\$0	\$3,214,500
<i>Mobile Equipment Replacements</i>											
Land Application Mobile Equipment (Tractor 002, Truck 142, Trailer 04, Loader 07)	\$388,000	\$170,000	\$0	\$340,000	\$0	\$415,000	\$435,000	\$0	\$345,000	\$0	\$2,093,000
District Fleet Vehicles/Equipment	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$750,000
Subtotal	\$388,000	\$320,000	\$0	\$490,000	\$0	\$565,000	\$435,000	\$150,000	\$345,000	\$150,000	\$2,843,000
Process / Energy Improvements											
HVAC Control Upgrades/Replacements	\$0	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0	\$0	\$300,000
HVAC Improv. (B9, B8)	\$1,900,000	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,850,000
Building Substation Replacements (B4, B6, B9)	\$0	\$750,000	\$750,000	\$0	\$0	\$500,000	\$0	\$0	\$0	\$0	\$2,000,000
High Strength Waste Addition - Design and Construction	\$0	\$0	\$0	\$0	\$0	\$500,000	\$3,970,000	\$5,072,000	\$0	\$0	\$9,542,000
Lighting Control Energy Improv.	\$0	\$75,000	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$225,000
Subtotal	\$1,900,000	\$1,850,000	\$825,000	\$150,000	\$0	\$1,075,000	\$3,970,000	\$5,147,000	\$0	\$0	\$14,917,000
Discretionary Projects											
	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$6,500,000
Total Wastewater Capital Budget											
	\$42,493,000	\$19,667,889	\$19,267,500	\$20,759,500	\$20,433,292	\$18,946,161	\$20,766,000	\$20,092,175	\$20,502,000	\$19,602,593	\$222,530,110
PFA Loan Funding	\$21,493,000	\$15,667,889	\$14,767,500	\$15,759,500	\$15,433,292	\$13,946,161	\$15,766,000	\$15,092,175	\$15,502,000	\$14,602,593	\$158,030,110
Grant or Cash Funding Required	\$17,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,500,000
Use of Wastewater Operations Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAGO Total	\$3,500,000	\$4,000,000	\$4,500,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$47,000,000
Debt Service Coverage (Target 120%)											
	255%	233%	213%	192%	175%	163%	155%	148%	136%	132%	

This page is intentionally left blank.

This page is intentionally left blank.

Transfer Station Operations - 10 Year Capital Plan (2024-2033)

Year		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Total
Required General Replacement - SW Transfer Station												
Repair side wall steel deflector plates		\$0	\$0	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0	\$0	\$85,000
AWS Software Upgrade		\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Transfer Station Facility Planning		\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000
Concrete Wall Repairs		\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$100,000	\$0	\$175,000
Site Surface/Paving Repairs		\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$90,000
Floor Condition Assessment/Rehabilitation		0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$200,000
Exterior Building Repairs		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$75,000
Subtotal		\$135,000	\$110,000	\$85,000	\$95,000	\$60,000	\$10,000	\$110,000	\$85,000	\$110,000	\$0	\$800,000
Total Solid Waste Transfer Station Capital Budget		\$135,000	\$110,000	\$85,000	\$95,000	\$60,000	\$10,000	\$110,000	\$85,000	\$110,000	\$0	\$800,000
AVAILABLE FUNDING		\$116,228	\$116,228	\$116,228	\$116,228	\$116,228	\$116,228	\$116,228	\$116,228	\$116,228	\$116,228	
ADDITION TO / (USE OF) CAPITAL FUND		(\$18,772)	\$6,228	\$31,228	\$21,228	\$56,228	\$106,228	\$6,228	\$31,228	\$6,228	\$116,228	
	2023											
YEAR END CAPITAL FUND BALANCE (\$150,000 TARGET)	\$385,386	\$366,614	\$372,842	\$404,070	\$425,298	\$481,526	\$587,754	\$593,982	\$625,210	\$631,438	\$747,666	

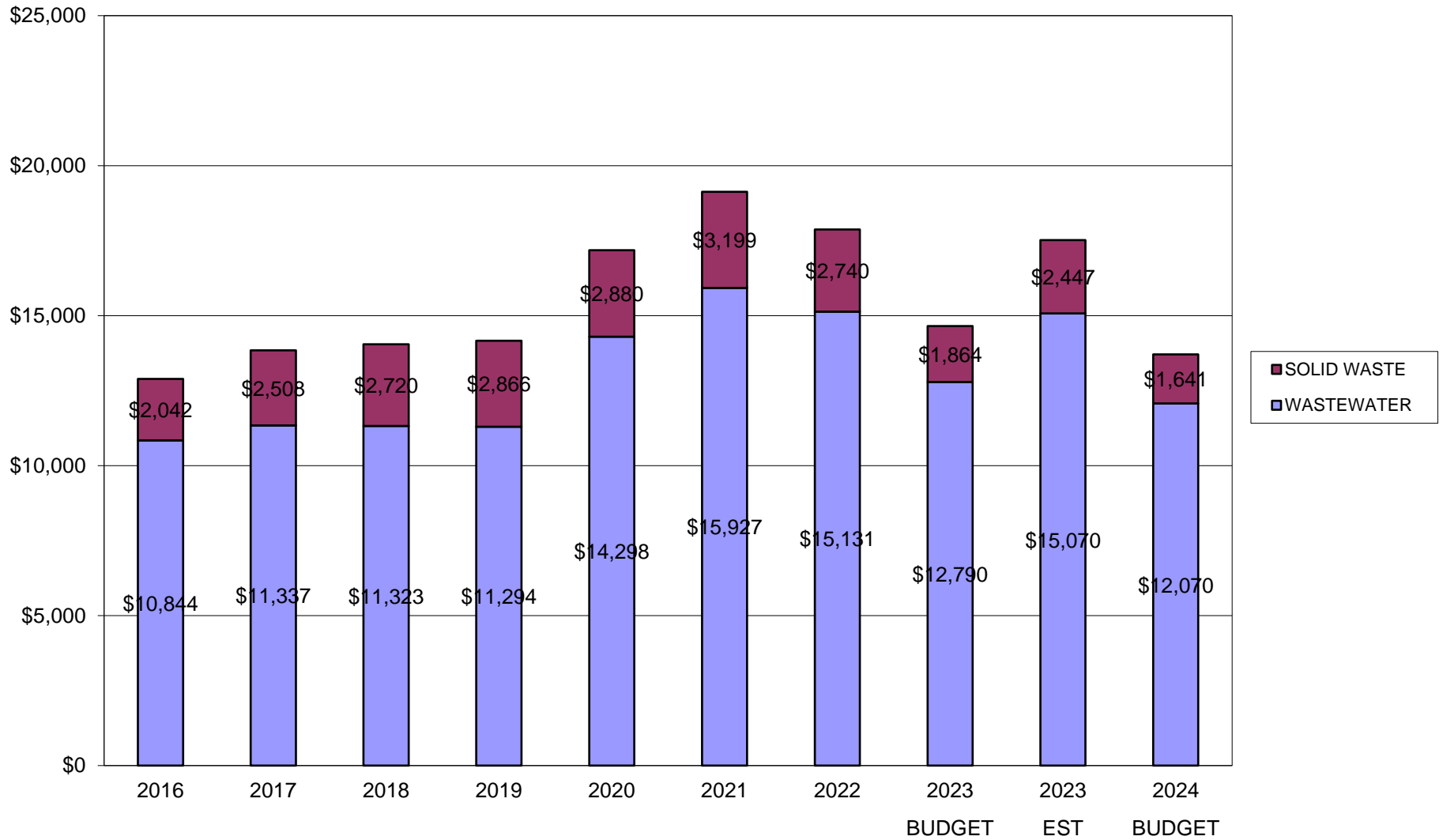
This page is intentionally left blank.

Operations Fund

This page is intentionally left blank.

OPERATIONS FUND

YEAR END BALANCE (In thousands)



This page is intentionally left blank.

**OPERATIONS FUND
YEAR END BALANCE
(IN THOUSANDS)**

	2016	2017	2018	2019	2020	2021	2022	BUDGET 2023	EST 2023	BUDGET 2024
WASTEWATER	\$10,844	\$11,337	\$11,323	\$11,294	\$14,298	\$15,927	\$15,131	\$12,790	\$15,070	\$12,070
SOLID WASTE	\$2,042	\$2,508	\$2,720	\$2,866	\$2,880	\$3,199	\$2,740	\$1,864	\$2,447	\$1,641
YEAR END BALANCE	\$12,886	\$13,845	\$14,043	\$14,160	\$17,178	\$19,126	\$17,871	\$14,654	\$17,517	\$13,711

This page is intentionally left blank.

Debt Service Schedule

This page is intentionally left blank.

TABLE 21
Wastewater Debt Service
2024 Budget

	Loan	Loans (4)	Loans (3)	Loans (2)	Loan	Loan	Loan (2)	Loan (2)	Loan (3) Scan FRP/Screw 2/Misc Int 1	Loan (2) Oxygen/Switch	Loans (3) Clar/Screw 3/Misc Int 2	Loan (2) Bldg 11/Screw 4	Loan (2) term 1/Misc Forc	Loan CHP Ph 1 & 2	Loan Carlton PS / Cloquet Int	Loan Misc Forcemain Change Order	Loan Thickener	TOTAL
	Aug-09	Aug-10	Sep-11	Jul-12 Nov-12	Jun-13	Grit Aug-14	Plant/Esko Sep-15	Scan 4/Screw Sep-16	Oct-18	Oct-18	Oct-19	Oct-20	Oct-21	Nov-22	Nov-22	Feb-23	Mar-23	WWT DEBT
	1.89M	4.375M	5.34M	7.979M	\$2.059M	\$6.942M	\$9.162M	\$5.003M	\$5.50M	\$17.217M	\$7.131M	\$1.091M	\$5.302M	\$11.58M	\$9.35M	\$1.58M	\$13.047M	
2024	162,266	328,157	412,225	597,676	151,340	506,330	659,380	360,570	388,144	1,298,760	547,700	83,422	395,020	934,781	760,104	123,889	995,016	8,704,780
2025		326,224	412,236	597,430	150,900	506,560	659,230	359,240	387,873	1,298,593	546,790	83,682	395,550	954,280	769,164	124,221	1,014,618	8,586,591
2026			411,156	598,062	151,450	505,740	659,020	360,890	388,553	1,298,253	545,840	83,932	396,040	953,549	769,793	124,478	1,015,452	8,262,208
2027				598,555	150,980	505,880	659,750	360,490	388,171	1,297,741	546,850	84,172	396,490	953,437	769,086	124,701	1,015,062	7,851,364
2028				192,910	151,500	505,970	659,410	360,060	388,739	1,298,056	546,800	83,402	395,900	953,920	770,067	123,888	1,015,465	7,446,087
2029						506,010	659,010	359,600	387,244	1,299,186	546,700	84,632	396,280	953,975	769,692	124,058	1,014,645	7,101,032
2030							661,550	361,110	387,712	1,298,119	546,550	83,842	395,620	953,601	769,980	124,192	1,014,618	6,596,895
2031								360,570	388,118	1,298,879	547,350	83,052	395,930	953,799	768,913	124,291	1,015,368	5,936,270
2032									387,462	1,298,442	547,090	84,262	395,200	953,545	769,509	124,355	1,014,878	5,574,743
2033									386,757	1,298,819	547,780	83,452	395,440	953,839	769,723	124,384	1,015,166	5,575,359
2034											546,410	83,642	395,640	953,656	768,556	124,378	1,015,214	3,887,496
2035												83,022	395,800	953,998	769,027	124,336	1,015,023	3,341,206
2036													395,920	953,840	769,091	124,259	1,014,593	3,257,703
2037														954,182	768,749	124,147	1,014,924	2,862,002
2038																		0
2039																		0
TOTAL	325,717	981,496	1,646,724	3,183,444	907,940	3,542,540	5,276,820	3,243,400	4,267,137	14,283,603	6,561,339	1,088,517	5,528,791	13,718,355	11,073,266	1,801,694	14,594,790	92,216,428

* In Process Loans

CLASSIFICATION OF BOND ISSUES

- (1) INTERCEPTORS
- (2) PROCESS CONTROL & INTERCEPTORS
- (4) WWT PLANT & INTERCEPTORS
- (5) BIOSOLIDS

This page is intentionally left blank.

Statistical Section

This page is intentionally left blank.

WASTEWATER TREATMENT CHARGES
(IN THOUSANDS)

									BUDGET	BUDGET	% CHANGE
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2024
DULUTH	\$8,703	\$8,839	\$8,855	\$8,882	\$9,275	\$9,457	\$9,499	\$9,860	\$9,623	\$9,997	14.9%
CLOQUET	\$804	\$852	\$895	\$874	\$984	\$867	\$817	\$882	\$1,082	\$1,031	28.2%
PROCTOR	\$286	\$288	\$337	\$359	\$323	\$309	\$305	\$315	\$352	\$353	23.6%
HERMANTOWN	\$413	\$434	\$431	\$462	\$493	\$459	\$504	\$535	\$598	\$622	50.5%
ESKO	\$120	\$124	\$132	\$130	\$138	\$144	\$142	\$155	\$168	\$175	46.4%
SCANLON	\$98	\$103	\$120	\$108	\$124	\$105	\$102	\$120	\$142	\$148	50.6%
CARLTON	\$103	\$95	\$111	\$107	\$117	\$121	\$112	\$119	\$121	\$126	22.2%
RICE LAKE	\$43	\$46	\$48	\$47	\$52	\$48	\$48	\$48	\$56	\$58	33.9%
TWIN LAKES	\$73	\$76	\$69	\$72	\$71	\$43	\$52	\$58	\$79	\$69	-5.1%
PIKE LAKE	\$54	\$57	\$61	\$60	\$67	\$61	\$69	\$76	\$84	\$88	61.8%
KNIFE RIVER	\$16	\$15	\$16	\$15	\$16	\$16	\$18	\$19	\$20	\$21	30.4%
OLIVER	\$16	\$17	\$16	\$17	\$17	\$17	\$15	\$15	\$19	\$19	22.6%
THOMSON	\$8	\$8	\$9	\$7	\$9	\$8	\$8	\$8	\$10	\$9	9.8%
WRENSHALL	\$18	\$19	\$24	\$20	\$23	\$22	\$22	\$25	\$25	\$28	54.7%
JAY COOKE	\$4	\$4	\$4	\$4	\$4	\$5	\$3	\$3	\$2	\$2	-50.0%
MIDWAY	\$5	\$7	\$4	\$5	\$5	\$5	\$5	\$6	\$5	\$5	0.0%
MPCA LANDFILL	\$19	\$20	\$14	\$10	\$10	\$11	\$10	\$10	\$9	\$9	-52.6%
DULUTH/NORTH SHOR	\$38	\$40	\$44	\$42	\$45	\$43	\$47	\$48	\$49	\$51	34.9%
SUBTOTAL	\$10,822	\$11,044	\$11,190	\$11,221	\$11,773	\$11,741	\$11,778	\$12,302	\$12,444	\$12,811	18.4%
SAPPI	\$11,321	\$10,798	\$10,212	\$11,255	\$11,874	\$12,306	\$13,850	\$13,969	\$13,007	\$13,189	16.5%
GEORGIA PACIFIC	\$89	\$75	\$75	\$70	\$67	\$56	\$32	\$20	\$15	\$13	-84.9%
USG	\$434	\$447	\$483	\$506	\$540	\$575	\$631	\$957	\$609	\$915	110.8%
VERSO Duluth Mill	\$3,839	\$3,806	\$4,102	\$3,558	\$3,362	\$2,666	\$387				
ST PAPER 1							\$674	\$1,216	\$1,743	\$2,352	
SPECIALTY MINERALS	\$306	\$314	\$432	\$246	\$225	\$189	\$164	\$185	\$149	\$180	-41.3%
SUBTOTAL	\$15,988	\$15,440	\$15,304	\$15,635	\$16,068	\$15,792	\$15,738	\$16,347	\$15,523	\$16,650	4.1%
TOTAL	\$26,810	\$26,484	\$26,494	\$26,856	\$27,841	\$27,533	\$27,516	\$28,649	\$27,967	\$29,461	9.9%

**WASTEWATER TREATMENT
FLOW (MGD)**

	2015	2016	2017	2018	2019	2020	2021	2022	BUDGET 2023	BUDGET 2024	% CHANGE 2015-2024
DULUTH	12.278	12.870	13.618	11.370	13.485	11.032	10.187	12.341	12.700	12.700	3.44%
CLOQUET	0.992	1.069	1.129	1.006	1.193	0.988	0.857	0.944	1.150	1.000	0.81%
HERMANTOWN	0.620	0.635	0.646	0.624	0.691	0.620	0.600	0.659	0.650	0.650	4.84%
PROCTOR	0.456	0.464	0.491	0.403	0.476	0.400	0.344	0.386	0.450	0.400	-12.28%
ESKO	0.177	0.178	0.209	0.170	0.202	0.190	0.153	0.176	0.206	0.206	16.50%
SCANLON	0.152	0.160	0.191	0.157	0.183	0.145	0.126	0.154	0.169	0.169	11.18%
CARLTON	0.150	0.120	0.170	0.149	0.189	0.171	0.141	0.151	0.150	0.150	0.00%
THOMSON	0.011	0.010	0.010	0.008	0.009	0.009	0.008	0.007	0.010	0.008	-27.27%
TWIN LAKES	0.077	0.080	0.069	0.067	0.061	0.024	0.029	0.035	0.050	0.040	-48.05%
RICE LAKE	0.055	0.059	0.063	0.056	0.066	0.055	0.051	0.053	0.060	0.060	9.09%
OLIVER	0.019	0.020	0.021	0.020	0.021	0.017	0.017	0.018	0.022	0.022	15.79%
PIKE LAKE	0.080	0.083	0.091	0.084	0.093	0.079	0.080	0.094	0.100	0.100	25.00%
KNIFE RIVER	0.023	0.021	0.021	0.017	0.020	0.017	0.018	0.021	0.022	0.022	-4.35%
MPCA LANDFILL	0.022	0.024	0.009	0.002	0.002	0.002	0.002	0.004	0.002	0.003	-86.36%
WRENSHALL	0.025	0.025	0.035	0.026	0.032	0.027	0.024	0.030	0.027	0.030	20.00%
JAY COOKE	0.002	0.003	0.003	0.002	0.003	0.002	0.002	0.002	0.002	0.002	0.00%
MIDWAY TOWNSHIP	0.004	0.005	0.003	0.003	0.003	0.003	0.004	0.005	0.003	0.003	-25.00%
DULUTH/NORTH SHORE	0.045	0.048	0.054	0.049	0.052	0.046	0.049	0.050	0.050	0.050	11.11%
SUBTOTAL	15.188	15.874	16.834	14.213	16.781	13.827	12.692	15.131	15.823	15.615	2.81%
SAPPI	16.081	15.882	16.222	16.470	16.202	16.107	17.790	17.345	16.500	17.000	5.71%
USG	0.403	0.460	0.459	0.492	0.538	0.481	0.488	0.521	0.450	0.550	36.48%
VERSO Duluth Mill	4.637	4.508	4.666	4.384	3.895	2.448	0.328				
ST PAPER 1							0.413	0.529	1.000	2.250	
SPECIALTY MINERALS	0.197	0.230	0.254	0.264	0.272	0.231	0.220	0.198	0.200	0.200	1.52%
SUBTOTAL	21.318	21.080	21.601	21.611	20.907	19.267	19.239	18.594	18.150	20.000	-6.18%
TOTAL	36.506	36.954	38.435	35.824	37.688	33.094	31.931	33.725	33.973	35.615	-2.44%

**WASTEWATER TREATMENT
BOD (LBS/DAY)**

	2015	2016	2017	2018	2019	2020	2021	2022	BUDGET 2023	BUDGET 2024	% CHANGE 2015-2024
DULUTH	13,726	13,064	12,834	13,486	12,534	14,104	14,138	13,751	13,100	13,500	-1.65%
CLOQUET	1,357	1,463	1,545	1,375	1,632	1,475	1,280	1,409	1,717	1,493	10.02%
HERMANTOWN	1,165	1,180	1,155	1,172	1,164	1,016	1,008	1,067	1,150	1,150	-1.29%
PROCTOR	471	470	682	781	520	476	452	469	530	530	12.53%
ESKO	250	250	250	255	255	263	263	263	263	263	5.20%
SCANLON	254	268	319	262	305	241	210	258	282	282	10.98%
CARLTON	130	130	130	130	130	160	160	160	160	160	23.08%
THOMSON	18	17	17	13	15	15	13	12	17	13	-27.78%
TWIN LAKES	240	246	213	207	211	96	121	146	209	153	-36.25%
RICE LAKE	91	99	105	94	109	92	86	89	100	100	9.98%
OLIVER	32	34	35	33	35	28	29	29	37	37	14.68%
PIKE LAKE	134	139	152	140	156	133	134	157	167	167	24.48%
KNIFE RIVER	39	34	34	29	32	29	31	36	37	37	-5.91%
MPCA LANDFILL	36	40	15	4	2	3	3	6	3	5	-86.11%
WRENSHALL	42	43	58	43	53	45	41	50	45	50	19.05%
JAY COOKE	4	4	5	3	4	4	4	4	3	3	-16.60%
MIDWAY TOWNSHIP	8	11	7	7	7	7	10	10	8	8	-6.18%
DULUTH / NORTH SHOR	75	81	90	82	87	77	82	84	83	83	11.20%
SUBTOTAL	18,072	17,573	17,646	18,116	17,251	18,264	18,065	18,000	17,910	18,033	-0.21%
SAPPI	49,519	50,361	42,853	42,787	42,660	42,684	46,642	50,152	42,500	43,500	-12.15%
USG	1,287	1,345	1,409	1,426	1,346	1,402	1,641	2,258	1,450	2,000	55.40%
VERSO Duluth Mill	24,270	25,011	21,247	18,114	15,360	7,710					
ST PAPER 1							11	376	5,000	8,000	
SPECIALTY MINERALS	5	6	7	7	7	6	6	5	5	5	0.00%
SUBTOTAL	75,081	76,723	65,516	62,334	59,373	51,802	48,300	52,791	48,955	53,505	-28.74%
TOTAL	93,153	94,296	83,162	80,450	76,624	70,066	66,365	70,791	66,865	71,538	-23.20%

**WASTEWATER TREATMENT
TOTAL SUSPENDED SOLIDS (LBS/DAY)**

	2015	2016	2017	2018	2019	2020	2021	2022	BUDGET 2023	BUDGET 2024	% CHANGE 2015-2024
DULUTH	16,884	16,286	15,128	15,520	16,581	18,788	19,110	18,003	16,100	16,100	-4.64%
CLOQUET	2,334	2,515	2,656	2,365	2,805	2,168	1,880	2,070	2,522	2,193	-6.04%
HERMANTOWN	1,120	1,180	1,064	1,091	1,150	1,057	987	1,050	1,100	1,100	-1.79%
PROCTOR	561	548	826	958	631	608	552	564	600	600	6.95%
ESKO	300	300	300	280	280	305	305	305	305	305	1.67%
SCANLON	254	268	319	262	305	241	210	258	282	282	10.98%
CARLTON	160	160	160	160	160	183	183	183	183	183	14.38%
THOMSON	18	17	17	13	15	15	13	12	17	13	-27.78%
TWIN LAKES	240	246	213	207	188	87	108	131	187	133	-44.58%
RICE LAKE	91	99	105	94	109	92	86	89	100	100	9.98%
OLIVER	32	34	35	33	35	28	29	29	37	37	14.68%
PIKE LAKE	134	139	152	140	156	133	134	157	167	167	24.48%
KNIFE RIVER	39	34	34	29	32	29	31	36	37	37	-5.91%
MPCA LANDFILL	36	40	15	4	2	3	3	6	3	5	-86.11%
WRENSHALL	42	43	58	43	53	45	41	50	45	50	19.05%
JAY COOKE	4	4	5	3	4	4	4	4	3	3	-16.60%
MIDWAY TOWNSHIP	6	8	5	5	5	6	7	8	5	5	-16.60%
DULUTH / NORTH SHOR	75	81	90	82	87	77	82	84	83	83	11.20%
SUBTOTAL	22,330	22,002	21,182	21,289	22,598	23,869	23,765	23,039	21,776	21,396	-4.18%
 SAPPI	22,555	17,522	13,679	16,967	22,448	21,419	23,525	23,457	18,500	15,750	-30.17%
USG	433	426	679	686	925	1,178	1,680	4,594	1,600	3,000	592.84%
VERSO Duluth Mill	2,394	2,627	6,040	1,811	1,509	1,666					
ST PAPER 1							28	389	500	1,000	
SPECIALTY MINERALS	1,359	1,338	2,435	653	510	228	365	738	300	500	-63.21%
SUBTOTAL	26,741	21,913	22,833	20,117	25,392	24,491	25,598	29,178	20,900	20,250	-24.27%
 TOTAL	49,071	43,915	44,015	41,406	47,990	48,360	49,363	52,217	42,676	41,646	-15.13%

MUNICIPAL SOLID WASTE

VOLUME (Tons)									BUDGET		BUDGET	% CHANGE
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2015-2024	
DISTRICT - ST. LOUIS CTY	51,600	53,609	48,291	47,424	48,295	47,695	51,177	56,313	53,104	59,739	15.8%	
CARLTON COUNTY	13,684	14,617	15,187	15,332	15,024	13,130	14,754	15,569	13,200	13,260	-3.1%	
ITASCA COUNTY		499										
LAKE COUNTY	6,334	6,961	7,032	7,108	7,143	6,906	6,638	5,533	6,500	6,820	7.7%	
COOK COUNTY	3,096	3,249	3,506	3,466	3,606	3,086	3,196	3,180	3,600	3,397	9.7%	
CITY OF SUPERIOR	6,898	5,956	12,700	12,941	11,026	9,824	10,236	5,888	9,000	8,595	24.6%	
HAULER VOLUME	81,612	84,891	86,716	86,271	85,094	80,641	86,001	86,483	85,404	91,811	12.5%	

This page is intentionally left blank.