

ANNUAL BUDGET

2025



Clear Answers for Clean WaterSM

September 2024

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 23, 2024

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

We are pleased to submit the 2025 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 \$30.280 million in 2025 reflecting a 2.78% overall increase. This increase is primarily due to increases capital and debt service user charges offset by operations cost savings from implementation of our combined heat and power project. The budget includes a 5-year projection for wastewater costs and rates for the period of 2026 thru 2030.

Flows and BOD (Biochemical Oxygen Demand) loadings are budgeted to decrease over 2024 due to lower budgeted loadings from the Sofidel, Duluth mill. Biochemical Oxygen Demand (BOD) is down the most significantly at (16.07%) while flow is budgeted to decrease by (1.17%). TSS (Total Suspended Solids) loadings are budgeted to increase by more than 10.31% as compared to the 2024 budget primarily due to other industrial customers.

Total charges to municipal customers increased by 4.55%. Total charges to industrial customers increased by 1.43%. The 2025 unit costs for all parameters changed as follows from 2024: BOD increased by 17.85%, Flow increased by 4.33% and Peak Flow increased by 3.80% while TSS decreased by 8.35%.

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 2025 is \$18.150 million. The capital plan incorporates the wastewater master planning

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

SOLID WASTE

The 2025 budget includes a 15% increase to residential line item fees and a 15% increase to commercial hauler collected fees. 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 2025 reflects the current transfer station rates effective July 1, 2024 along with the transfer station estimated annual CPI adjustment effective July 1, 2025.

The Operations Fund goal continues to be at 25% of Operations and Maintenance costs for solid waste. A deficit of \$383,856 is budgeted for the solid waste operations in 2025 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 2025 budget has increased from the 2024 budget for a total amount of \$388,000.

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.

Funding Sources for All Departments 2025

Funding Sources for All Departments 2025															
	Wastewater Treatment				Solid Waste Programs										
	WWT User charges	WWT - Investment, Septic Rev, Capacity Fees	District Wide Allocation	Total Wastewater Expenses	SW Hauler and User Fees	Compost and Yard Waste Fees	SCORE Grant Funding	EPA & MPCA Grants - SW	HHW Grants and Fees	SW Management Fees	Out of District SW Fees	SW - Inv & other Rev	Fund Surplus/Use of Fund Bal - SW	Total Solid Waste Expenses	Total Costs
Clean Water Production	\$4,682,855	\$870,000		\$5,552,855										\$0	\$5,552,855
Conveyance	\$2,646,399			\$2,646,399										\$0	\$2,646,399
Biosolids	\$963,916.77	\$30,000		\$993,917										\$0	\$993,917
Env Prog Wastewater	\$403,178			\$403,178										\$0	\$403,178
SW Transfer Station				\$0	\$6,786,511									\$6,786,511	\$6,786,511
Materials Recovery Center				\$0	\$762,900					\$738,924	\$20,000			\$1,521,824	\$1,521,824
Organics composting/Yard Waste				\$0	\$162,550		\$80,000			\$206,125				\$448,675	\$448,675
Household Hazardous Waste				\$0			\$80,000		\$493,100	\$495,327	\$20,000			\$1,088,427	\$1,088,427
Env Prog Solid Waste				\$0			\$240,000			\$779,719	\$40,000			\$1,059,719	\$1,059,719
Solid Waste Grants				\$0						\$0				\$0	\$0
Business Services	\$2,315,636		\$106,000	\$2,421,636						\$1,279,093		\$52,000		\$1,331,093	\$3,752,729
Mechanical Maintenance	\$2,357,929			\$2,357,929						\$186,974				\$186,974	\$2,544,903
Facilities & Utilities Maintenance	\$2,447,539			\$2,447,539						\$0				\$0	\$2,447,539
Electrical Maintenance	\$1,595,326			\$1,595,326						\$116,397				\$116,397	\$1,711,723
Planning and Technical Services	\$938,609		\$181,000	\$1,119,609						\$393,376				\$393,376	\$1,512,985
Management Information Services	\$1,000,175			\$1,000,175						\$324,629				\$324,629	\$1,324,804
Laboratory Services	\$928,245		\$92,000	\$1,020,245						\$157,459				\$157,459	\$1,177,704
Total O&M Expenses	\$20,279,808	\$900,000	\$379,000	\$21,558,808	\$7,711,961	\$0	\$400,000	\$0	\$493,100	\$4,678,023	\$80,000	\$52,000	\$0	\$13,415,083	\$34,973,892
Wastewater Annual Capital	\$3,500,000	\$500,000		\$4,000,000											\$4,000,000
Total O&M Cost Allocations	\$23,779,808														
Wastewater Debt and Capital	\$9,500,000			\$9,500,000											\$9,500,000
Total User Costs - WWT	\$33,279,808														
Use of Operations Fund	(3,000,000)			(3,000,000)									(383,855)		(3,383,855)
Inv Earn from Cap & Debt Service		\$1,050,000		\$1,050,000											\$1,050,000
Solid Waste Capital					\$93,586								\$127,500	\$221,086	\$221,086
	\$30,279,808	\$2,450,000	\$379,000	\$33,108,808	\$7,805,547	\$0	\$400,000	\$0	\$493,100	\$4,678,023	\$80,000	\$52,000	(\$256,356)	\$13,252,314	\$46,361,122
2025 Funding		\$33,108,808							\$13,252,314						\$46,361,122
2025 Expenditures		\$32,058,808							\$13,636,169						\$45,694,978
		* Surplus = \$1,050,000											Surplus =	(\$383,855)	
		* Surplus includes investment revenue, largely committed to Debt Service Fund for 120% coverage.													

This page is intentionally left blank.

Western Lake Superior Sanitary District
Total District
Schedule of Revenue & Expense (Allocation)
For Period Ending December 31, 2024

Acct Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2024 / EST 2023)
Capacity Availability Fee	500,000	640,297	500,000	0%	78%
Wastewater Municipality Revenue	12,810,969	12,810,969	13,393,426	5%	105%
Hauled Waste	447,000	511,050	458,000	2%	90%
Wastewater Industrial Revenue	16,636,095	16,566,682	16,875,635	1%	102%
District Wide Allocation	368,000	355,000	378,000	3%	106%
Miscellaneous	32,250	21,429	32,250	0%	150%
Solid Waste Tipping Fees	7,398,490	6,682,870	6,882,100	-7%	103%
Solid Waste MRC Demo	533,545	683,344	762,900	43%	112%
Solid Waste Service Fees	2,780,000	2,880,195	3,174,000	14%	110%
HHW Revenue	435,500	560,601	426,000	-2%	76%
Recycling Revenue	4,000	4,390	1,100	-73%	25%
Yard Waste Revenue	127,170	150,217	162,550	28%	108%
Property Taxes	1,148,763	1,148,763	1,327,664	16%	116%
SW Operating Grants	418,038	415,964	466,000	11%	112%
33700 Investment Earnings	449,000	765,521	459,000	2%	60%
Revenue	44,088,820	44,197,292	45,298,625	3%	102%
Salaries, Wages and Compensation	9,704,260	9,704,258	10,132,819	4%	104%
Overtime	422,500	471,500	499,800	18%	106%
Benefits	4,428,095	4,434,708	4,671,358	5%	105%
Payroll and Benefits	14,554,855	14,610,466	15,303,977	5%	105%
Electricity	3,915,087	3,913,987	2,541,180	-35%	65%
Other Utilities and Fuels	633,656	656,184	664,150	5%	101%
Fuel Oil	4,168	5,000	3,420	-18%	68%
Natural Gas	154,970	151,970	333,978	116%	220%
Utilities and Fuel	4,707,881	4,727,141	3,542,728	-25%	75%
Repair and Maintenance	896,000	963,599	906,000	1%	94%
Insurance	264,900	264,900	264,900	0%	100%
Solid Waste & Grit Disposals	7,561,263	7,633,194	7,142,666	-6%	94%
Contract Services	2,224,092	2,278,656	2,921,184	31%	128%
Supplies	528,342	520,515	551,720	4%	106%
Chemicals	2,642,402	2,617,367	2,598,601	-2%	99%
Other Expense	1,761,155	1,672,957	1,742,117	-1%	104%
Other Direct Expenses	15,878,154	15,951,188	16,127,188	2%	101%
Non-Payroll Expenses	20,586,035	20,678,329	19,669,916	-4%	95%
O & M Expenses	35,140,890	35,288,795	34,973,893	0%	99%
Capital Projects	3,670,000	3,067,500	4,127,500	12%	135%
Investment Earnings Construction	(395,000)	(535,570)	(327,500)	-17%	61%
Investment Earnings - Debt Service	(720,000)	(1,139,545)	(750,000)	4%	66%
Transfer Stat Capital	118,257	95,600	93,586	-21%	98%
Debt Service	8,986,560	8,584,567	9,488,246	6%	111%
Total Expenses	46,800,707	45,361,347	47,605,725	2%	105%
Net Surplus	(2,711,887)	(1,164,055)	(2,307,100)	-15%	198%

Western Lake Superior Sanitary District
Wastewater
Schedule of Revenue & Expense (Allocation)
For Period Ending December 31, 2024

Acct	Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2024 / EST 2023)
	Capacity Availability Fee	500,000	640,297	500,000	0%	78%
	Wastewater Municipality Revenue	12,810,969	12,810,969	13,393,426	5%	105%
	Hauled Waste	447,000	511,050	458,000	2%	90%
	Wastewater Industrial Revenue	16,636,095	16,566,682	16,875,635	1%	102%
	District Wide Allocation	368,000	355,000	378,000	3%	106%
	Miscellaneous	32,250	21,429	32,250	0%	150%
33700	Investment Earnings	400,000	635,005	409,000	2%	64%
	Revenue	31,194,314	31,540,432	32,046,311	3%	102%
	Salaries, Wages and Compensation	7,307,188	7,307,187	7,575,846	4%	104%
	Overtime	364,763	406,030	434,062	19%	107%
	Benefits	3,311,426	3,311,425	3,475,433	5%	105%
	Payroll and Benefits	10,983,377	11,024,642	11,485,341	5%	104%
	Electricity	3,855,274	3,855,374	2,481,949	-36%	64%
	Other Utilities and Fuels	574,291	597,339	604,232	5%	101%
	Natural Gas	144,970	144,970	322,478	122%	222%
	Utilities and Fuel	4,575,902	4,600,183	3,412,079	-25%	74%
	Repair and Maintenance	847,434	914,922	857,434	1%	94%
	Solid Waste & Grit Disposals	16,242	16,242	16,935	4%	104%
	Contract Services	1,143,513	1,166,393	1,660,433	45%	142%
	Supplies	422,655	416,835	431,321	2%	103%
	Chemicals	2,642,402	2,617,367	2,598,601	-2%	99%
	Other Expense	908,605	828,746	925,778	2%	112%
	Other Direct Expenses	6,151,791	6,131,445	6,661,442	8%	109%
	Non-Payroll Expenses	10,727,693	10,731,628	10,073,520	-6%	94%
	O & M Expenses	21,711,070	21,756,269	21,558,862	-1%	99%
	Capital Projects	3,500,000	3,000,000	4,000,000	14%	133%
	Investment Earnings Construction	(360,000)	(447,929)	(300,000)	-17%	67%
	Investment Earnings - Debt Service	(720,000)	(1,139,545)	(750,000)	4%	66%
	Debt Service	8,986,560	8,584,567	9,488,246	6%	111%
	Total Expenses	33,117,630	31,753,362	33,997,108	3%	107%
	Net Surplus	(1,923,316)	(212,930)	(1,950,797)	1%	916%

Western Lake Superior Sanitary District
Solid Waste
Schedule of Revenue & Expense (Allocation)
For Period Ending December 31, 2024

Acct Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2024 / EST 2023)
Miscellaneous	0	0	0	0%	0%
Solid Waste Tipping Fees	7,398,490	6,682,870	6,882,100	-7%	103%
Solid Waste MRC Demo	533,545	683,344	762,900	43%	112%
Solid Waste Service Fees	2,780,000	2,880,195	3,174,000	14%	110%
HHW Revenue	435,500	560,601	426,000	-2%	76%
Recycling Revenue	4,000	4,390	1,100	-73%	25%
Yard Waste Revenue	127,170	150,217	162,550	28%	108%
Property Taxes	1,148,763	1,148,763	1,327,664	16%	116%
SW Operating Grants	418,038	415,964	466,000	11%	112%
33700 Investment Earnings	49,000	130,516	50,000	2%	38%
Revenue	12,894,506	12,656,860	13,252,314	3%	105%
Salaries, Wages and Compensation	2,397,072	2,397,071	2,556,973	7%	107%
Overtime	57,737	65,470	65,738	14%	100%
Benefits	1,116,669	1,123,283	1,195,925	7%	106%
Payroll and Benefits	3,571,478	3,585,825	3,818,636	7%	106%
Electricity	59,813	58,613	59,231	-1%	101%
Other Utilities and Fuels	59,365	58,845	59,918	1%	102%
Fuel Oil	2,800	2,500	0	-100%	0%
Natural Gas	10,000	7,000	11,500	15%	164%
Utilities and Fuel	131,979	126,958	130,649	-1%	103%
Solid Waste & Grit Disposals	7,545,021	7,616,952	7,125,731	-6%	94%
Contract Services	1,080,579	1,112,263	1,260,751	17%	113%
Supplies	105,687	103,680	120,399	14%	116%
Other Expense	852,550	844,211	816,339	-4%	97%
Other Direct Expenses	9,726,363	9,819,743	9,465,746	-3%	96%
Non-Payroll Expenses	9,858,342	9,946,701	9,596,396	-3%	96%
O & M Expenses	13,429,820	13,532,526	13,415,031	0%	99%
Capital Projects	170,000	67,500	127,500	-25%	189%
Investment Earnings Construction	(35,000)	(87,641)	(27,500)	-21%	31%
Transfer Stat Capital	118,257	95,600	93,586	-21%	98%
Total Expenses	13,683,077	13,607,985	13,608,617	-1%	100%
Net Surplus	(788,571)	(951,125)	(356,303)	-55%	37%

Western Lake Superior Sanitary District
Total District
Revenue Statement
For Period Ending December 31, 2024

Acct	Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2025 / EST 2024)
33000	WWT Charge-Duluth	9,997,232	9,997,232	10,497,845	5%	5%
33020	WWT Charge-Cloquet	1,031,173	1,031,173	1,039,683	1%	1%
33040	WWT Charge-Proctor	352,912	352,912	355,130	1%	1%
33060	WWT Charge-Hermantown	622,078	622,078	647,817	4%	4%
33080	WWT Charge-Scanlon	147,966	147,966	154,253	4%	4%
33100	WWT Charge-Thomson Twn	174,696	174,696	183,824	5%	5%
33120	WWT Charge-Carlton	125,852	125,852	136,927	9%	9%
33140	WWT Charge-Wrenshall	27,730	27,730	28,854	4%	4%
33150	WWT Charge-Twin Lakes	68,920	68,920	71,895	4%	4%
33160	WWT Charge-Thomson City	9,170	9,170	9,957	9%	9%
33170	WWT Charge-Oliver	19,495	19,495	18,908	-3%	-3%
33180	WWT Charge-Jay Cooke	2,462	2,462	2,634	7%	7%
33190	WWT Charge-Pike Lake	87,570	87,570	90,802	4%	4%
33210	WWT Charge-North Shore	50,862	50,862	56,933	12%	12%
33213	WWT Charge-MPCA Landfill	9,209	9,209	9,255	0%	0%
33214	WWT Charge-Midway	4,676	4,676	5,985	28%	28%
33215	WWT Charge-Knife River	21,331	21,331	22,892	7%	7%
33220	WWT Charge-Rice Lake	57,635	57,635	59,832	4%	4%
Wastewater Municipality Revenue		12,810,969	12,810,969	13,393,426	5%	5%
33450	WWT Charge-Sofidel America	2,215,099	1,490,693	0	-100%	-100%
33360	WWT Charge-Sappi	13,189,080	14,093,122	14,201,276	8%	1%
33380	WWT Charge-USG	915,114	792,703	935,335	2%	18%
33420	WWT Charge-Spec Minerals	179,711	190,164	178,651	-1%	-6%
33440	WWT Charge-ST Paper 1	137,091	0	1,560,373	1038%	0%
Wastewater Industry Revenue		16,636,095	16,566,682	16,875,635	1%	2%
33510	WWT Charge-Permits	750	8,837	750	0%	-92%
33520	WWT Charge-Hauled Waste	447,000	511,050	458,000	2%	-10%
33530	Capacity Availability Fee	500,000	640,297	500,000	0%	-22%
33535	Finance Charge Revenue	0	0	0	0%	0%
33540	Biosolids Revenue	30,000	12,592	30,000	0%	138%
Wastewater Misc Revenue		977,750	1,172,776	988,750	1%	-16%
33600	Tipping Fee-District	4,528,086	4,268,812	4,463,261	-1%	5%
33605	SW Unacceptable Revenue	0	0	0	0%	0%
33610	Tipping Fee-Self Haul	3,300	2,647	675	-80%	-74%
33615	SW Unacceptable Ticket Fine Re	0	0	0	0%	0%
33660	Tipping Fee-Carlton	1,043,597	900,755	863,089	-17%	-4%
33665	Tipping Fee-Superior	567,227	412,312	370,221	-35%	-10%
33675	Tipping Fee-Cook Cty	383,304	377,308	452,102	18%	20%
33680	Tipping Fee-Lake Cty	580,282	469,135	483,096	-17%	3%
33685	SW Permits/Licenses	1,000	5,800	1,000	0%	-83%
33720	Admin Fee-District	85,829	80,679	82,657	-4%	2%
33721	Admin Fee-Carlton Cty	34,417	29,631	27,902	-19%	-6%
33722	Admin Fee-Superior	19,339	14,018	12,339	-36%	-12%
33723	Admin Fee-Cook Cty	13,068	12,828	15,068	15%	17%
33724	Admin Fee-Lake Cty	19,784	15,950	16,102	-19%	1%
33725	Capital Fee-District	17,948	11,974	16,458	-8%	37%
33726	Capital Fee-Carlton Cty	30,721	23,277	19,117	-38%	-18%
33727	Capital Fee-Superior	25,785	18,690	16,453	-36%	-12%
33728	Capital Fee-Cook Cty	17,424	17,104	20,091	15%	17%
33729	Capital Fee-Lake Cty	26,379	21,266	21,469	-19%	1%
33730	SW Ordinance Late Charge	1,000	684	1,000	0%	46%

Western Lake Superior Sanitary District
Total District
Revenue Statement
For Period Ending December 31, 2024

Acct Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2025 / EST 2024)
Solid Waste Tipping Fees	7,398,490	6,682,870	6,882,100	-7%	3%
33630 MRC-Demo, Mixed Waste	533,545	683,344	762,900	43%	12%
Solid Waste MRC Demo	533,545	683,344	762,900	43%	12%
33690 Serv Fee-District	2,690,000	2,779,384	3,084,000	15%	11%
33695 Serv Fee-Carlton Out	10,000	10,050	10,000	0%	0%
33698 Serv Fee-Other	80,000	90,761	80,000	0%	-12%
Solid Waste Service Fees	2,780,000	2,880,195	3,174,000	14%	10%
33801 Property Tax-St Louis Cty	952,438	952,438	1,099,579	15%	15%
33802 Property Tax-Carlton Cty	196,325	196,325	228,085	16%	16%
Property Taxes	1,148,763	1,148,763	1,327,664	16%	16%
33700 Investment Earnings	449,000	765,521	459,000	2%	-40%
33701 Investment Earn-Const	395,000	535,570	327,500	-17%	-39%
33702 Investment Earn-Ds	720,000	1,139,545	750,000	4%	-34%
Investment Earnings	1,564,000	2,440,636	1,536,500	-2%	-37%
33800 District-Wide	368,000	355,000	378,000	3%	6%
33831 P-Card Rebate	0	0	0	0%	0%
33850 Capital Contributions	750	0	750	0%	0%
33860 Gain On Sale Of Asset	0	0	0	0%	0%
33950 Miscellaneous	1,500	0	1,500	0%	0%
Other Income	370,250	355,000	380,250	3%	7%
33641 HHW Rev-Batteries	3,000	3,163	6,000	100%	90%
33642 HHW Fees-Vsqq	22,000	38,497	24,000	9%	-38%
33643 HHW Fees-Paint Care	180,000	170,829	198,000	10%	16%
33648 HHW Rev-Dept Of Ag	13,000	0	15,000	15%	0%
33650 HHW Contract-Regional	150,000	348,112	100,000	-33%	-71%
33655 HHW Service Fees	67,500	0	83,000	23%	0%
33900 HHW-State Grant	68,038	65,964	66,000	-3%	0%
HHW Revenue	503,538	626,565	492,000	-2%	-21%
33640 Recycling Revenue	4,000	4,390	1,100	-73%	-75%
33890 State Grant-Score	350,000	350,000	400,000	14%	14%
Recycling Revenue	354,000	354,390	401,100	13%	13%
33637 Yard Waste Revenue	127,170	150,217	162,550	28%	8%
Yard Waste Revenue	127,170	150,217	162,550	28%	8%
33944 Finance Charge Revenue	0	0	0	0%	0%
Miscellaneous	0	0	0	0%	0%
Total Revenue	45,204,570	45,872,407	46,376,875	3%	1%

Western Lake Superior Sanitary District
Total District
Expense Statement
For Period Ending December 31, 2024

Acct Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2025 / EST 2024)
44010 Direct Wages	8,138,318	8,138,316	8,323,934	2%	2%
44020 Sunday Premium	70,472	70,472	67,485	-4%	-4%
44040 Shift	12,453	12,453	25,428	104%	51%
44050 Vacation	704,366	704,366	760,386	8%	7%
44060 Holiday	362,978	362,978	486,688	34%	25%
44070 Personal Leave	109,641	109,641	151,529	38%	28%
44080 Sick	306,032	306,032	317,369	4%	4%
Salaries & Wages	9,704,260	9,704,258	10,132,819	4%	4%
44090 Overtime	422,500	471,500	499,800	18%	6%
Total Salary	10,126,760	10,175,758	10,632,619	5%	4%
44200 Employers FICA	663,536	663,536	693,640	5%	4%
44210 Employers FICA/Medic	147,381	147,381	154,647	5%	5%
44220 Employers PERA	759,126	759,126	797,064	5%	5%
44240 Group Hospital/Med	2,480,462	2,480,462	2,649,828	7%	6%
44260 Group Dental	113,396	113,396	123,500	9%	8%
44280 Group Life	12,301	12,301	19,506	59%	37%
44300 Long-Term Disability	25,393	25,393	26,506	4%	4%
44340 Workers Compensation	180,000	180,000	165,000	-8%	-9%
44350 Unemployment Comp	9,000	15,613	9,000	0%	-73%
44390 Other Benefits	37,500	37,500	32,667	-13%	-15%
Total Benefits	4,428,095	4,434,708	4,671,358	5%	5%
Total Payroll	14,554,855	14,610,466	15,303,977	5%	5%
44800 Fuel-Fuel Oil	4,168	5,000	3,420	-18%	-46%
44820 Fuel-Natural Gas	154,970	150,970	330,478	113%	54%
44830 Fuel-Propane	0	1,000	3,500	0%	71%
55000 Electricity	3,915,087	3,913,987	2,541,180	-35%	-54%
55200 Telephone	45,255	47,568	49,330	9%	4%
55210 Telemeter	161,084	165,739	170,917	6%	3%
55220 Gasoline	29,400	29,400	28,275	-4%	-4%
55230 Diesel	164,742	159,102	133,181	-19%	-19%
55240 Water	198,659	219,359	235,363	18%	7%
55241 Storm Water Fee	34,516	35,016	47,084	36%	26%
55520 Repairs-Maintenance	681,000	687,088	686,000	1%	0%
55525 Inventory Adjustments	0	1,415	0	0%	0%
55530 Inventory Cost Variance	0	96	0	0%	0%
55570 Repairs-Interceptors	50,000	110,000	50,000	0%	-120%
55580 Clean-Interceptors	165,000	165,000	170,000	3%	3%
55701 Solid Waste Disposal	5,028,822	5,028,822	4,646,963	-8%	-8%
44520 Contract Cleaning	84,100	84,384	86,094	2%	2%
55702 Solid Waste Disposal-MRC	211,925	259,855	252,887	19%	-3%
55703 Tr Sta Operation And Transport	2,080,274	2,080,274	1,990,881	-4%	-4%
55704 Solid Waste Hauling-MRC	210,000	238,401	225,000	7%	-6%
55705 Annual Unacceptable Incentive	12,000	8,000	8,000	-33%	0%
55706 Solid Waste Disposal-Community	2,000	1,600	2,000	0%	20%
55710 Grit Disposals	16,242	16,242	16,935	4%	4%
55790 Cont Serv-Disp Household Recyc	50,000	36,000	45,000	-10%	20%
55791 Cont Serv-Disp Medical Sharps	3,500	3,500	4,000	14%	13%
55792 Cont Serv-Disp Pharmaceuticals	800	750	800	0%	6%
55793 Cont Serv-Disp Oil & Filters	0	0	0	0%	0%
55794 Cont Serv-Disp Organics Overs	0	0	1,600	0%	100%

**Western Lake Superior Sanitary District
Total District
Expense Statement
For Period Ending December 31, 2024**

Acct Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2025 / EST 2024)
55795 Cont Serv-Disp Organics Reject	1,500	1,400	400	-73%	-250%
55800 Cont Serv-Electrical	15,000	30,000	6,000	-60%	-400%
55805 Cont Serv-Biofilter	10,000	10,000	10,000	0%	0%
55806 Cont Serv-Bagging	20,000	21,481	23,000	15%	7%
55807 Cont Serv-Wood Grinding	31,000	28,000	31,000	0%	10%
55808 Cont Serv-Snow Plowing	16,000	4,200	16,500	3%	75%
55812 Cont Serv-Disp Mattresses	90,000	115,000	115,000	28%	0%
55813 Cont Serv-Disp Electron	47,000	50,000	47,000	0%	-6%
55814 Cont Serv-Disp Fluoresce	18,000	22,000	22,000	22%	0%
55815 Cont Serv-Disp Tire	41,000	52,800	53,000	29%	0%
55816 Cont Serv-Disp Local	100,000	90,000	100,000	0%	10%
55817 Cont Serv-Disp County	75,000	90,000	90,000	20%	0%
55818 Cont Serv-Recy Sheds	94,000	94,000	92,000	-2%	-2%
55819 Cont Serv-Disp Paint Care	110,000	115,000	115,000	5%	0%
55820 Cont Serv-O/M Plant	130,000	130,000	130,000	0%	0%
55835 Cont Serv-Generators	130,000	105,000	355,000	173%	70%
55840 Cont Serv-O/M Mobile	170,000	170,000	170,000	0%	0%
55852 Cont Serv-Field Work	12,000	20,000	15,000	25%	-33%
55860 Cont Serv-Other	420,950	423,050	553,350	31%	24%
55861 Cont Serv-Organics	0	0	21,500	0%	100%
55862 Cont Serv-HHW	0	0	500	0%	100%
55863 Cont Serv-Recycling	0	0	39,900	0%	100%
55868 Cont Serv-Hardware Maint	31,324	30,828	27,656	-12%	-11%
55870 Cont Serv-Dp Maint	450,318	473,563	687,984	53%	31%
55871 Cont Serv-Mobile Devices	7,500	13,600	14,500	93%	6%
55875 Cont Serv-Serv Fee	45,800	45,800	46,400	1%	1%
55880 Cont Serv-Ad Agency	18,300	18,300	0	-100%	0%
55900 Cont Serv-Enforcement	1,000	0	0	-100%	0%
66000 Supplies-Building	35,954	33,923	34,454	-4%	2%
66010 Supplies-Equipment	205,128	208,475	224,246	9%	7%
66040 Supplies-Lab	55,000	55,000	60,000	9%	8%
66050 Supplies-Lube	12,000	7,500	8,000	-33%	6%
66060 Supplies-Maintenance	69,980	60,034	69,000	-1%	13%
66070 Supplies-Office	5,425	5,520	5,520	2%	0%
66090 Supplies-Other	55,495	63,126	46,900	-15%	-35%
66091 Supplies-Other-Organics	0	0	10,050	0%	100%
66092 Supplies-Other-HHW	0	0	2,300	0%	100%
66093 Supplies-Other-Recycling	0	0	11,850	0%	100%
66110 Supplies-Safety	27,290	25,367	19,650	-28%	-29%
66120 Supplies-Site	3,500	3,000	3,000	-14%	0%
66125 Supplies-Software	4,770	4,770	4,450	-7%	-7%
66130 Supplies-Tools	28,800	28,800	27,300	-5%	-5%
66150 Supplies-Shipping	25,000	25,000	25,000	0%	0%
66300 Chemicals-General	35,344	35,344	32,820	-7%	-8%
66315 Chemicals-Liquid Oxygen	24,600	24,600	38,010	55%	35%
66320 Chemicals-Sodium Hypochlorite	1,012,371	950,000	942,890	-7%	-1%
66330 Chemicals-Polymer-Thickening	240,694	201,128	248,262	3%	19%
66335 Chemicals-Polymer-Dewatering	939,777	945,000	984,719	5%	4%
66360 Chemicals-Boiler	2,000	2,000	2,000	0%	0%
66370 Chemicals-Defoamant	79,784	65,000	41,480	-48%	-57%
66410 Chemicals-Sodium Bisulfite	2,983	8,711	4,366	46%	-100%
66420 Chemicals-Ferric Chloride	304,849	385,584	304,054	0%	-27%
66560 Insurance-Property	264,900	264,900	264,900	0%	0%
66700 Legal	150,000	150,000	150,000	0%	0%

**Western Lake Superior Sanitary District
Total District
Expense Statement
For Period Ending December 31, 2024**

Acct Description	Budget 2024	Estimate 2024	Budget 2025	% Chg (Bud 2025 / Bud 2024)	% Chg (Bud 2025 / EST 2024)
66750 Audit	42,300	48,555	50,000	18%	3%
66900 Safety Program	98,325	98,346	98,325	0%	0%
66905 Training-Materials	500	500	500	0%	0%
66910 Training Expenses	127,395	151,749	118,110	-7%	-28%
66920 Training-Travel	500	600	500	0%	-20%
66930 Personnel	24,532	24,532	28,112	15%	13%
66940 License Reimbursement	2,000	1,800	2,000	0%	10%
66950 Tuition Reimbursement	15,000	15,000	15,000	0%	0%
77000 Other Spec Serv	76,000	76,000	78,000	3%	3%
77010 Board Members Comp	20,000	20,000	20,000	0%	0%
77020 Public Information	83,200	83,200	18,950	-77%	-339%
77021 Public Information-Organics	0	0	13,000	0%	100%
77022 Public Information-HHW	0	0	3,700	0%	100%
77023 Public Information-Recycling	0	0	13,300	0%	100%
77030 Public Info-Recycling	0	0	0	0%	0%
77040 Public Info-HHW	0	0	0	0%	0%
77200 Easements	22,000	22,000	22,660	3%	3%
77210 Rent-Equipment	61,700	63,161	64,700	5%	2%
77220 Motor Vehicle Licensing	1,000	1,000	1,000	0%	0%
77300 Meeting Expenses	7,500	7,834	7,500	0%	-4%
77400 Travel	1,250	1,750	1,250	0%	-40%
77640 Lease-Land-Duluth Airport Auth	11,900	12,280	12,600	6%	3%
77800 Laundry	54,968	54,290	54,986	0%	1%
77810 Engineering Service	161,335	161,335	228,624	42%	29%
77820 Lab Services	90,000	80,000	80,000	-11%	0%
77900 Solid Waste Management Planning	50,000	0	0	-100%	0%
88000 Dues	46,750	48,813	52,300	12%	7%
88010 Publications	5,800	5,800	6,600	14%	12%
88020 Permits	62,800	61,000	60,000	-4%	-2%
88200 Postage	20,700	20,700	20,000	-3%	-4%
88210 Copying & Printing	40,350	41,550	45,600	13%	9%
88211 Copying & Printing-Organics	0	0	4,500	0%	100%
88212 Copying & Printing-HHW	0	0	1,150	0%	100%
88213 Copying & Printing-Recycling	0	0	2,000	0%	100%
88500 Bank Service Charges	350	350	350	0%	0%
88600 Grants To Gov Units	236,000	236,500	253,000	7%	7%
88620 Program Development	247,000	184,312	128,350	-48%	-44%
88621 Program Development-Organics	0	0	30,450	0%	100%
88622 Program Development-HHW	0	0	35,000	0%	100%
88623 Program Development-Recycling	0	0	20,000	0%	100%
Total Non Payroll Expenses	20,586,035	20,678,329	19,669,916	-4%	-5%
99022 Interest Exp-WWT-DS	1,143,326	1,143,326	1,098,085	-4%	-4%
99200 Deprec-Furniture	13,868	13,868	11,255	-19%	-23%
99210 Deprec-Equipment	143,732	143,732	114,047	-21%	-26%
99220 Deprec-Computer	190,613	190,613	109,638	-42%	-74%
99230 Deprec-Building	118,538	118,538	89,942	-24%	-32%
99240 Deprec-Improvements	10,009,462	10,009,462	7,771,595	-22%	-29%
99260 Deprec-Motor Vehicle	89,359	89,359	22,759	-75%	-293%
99465 Loss On Obsolete Inv	0	0	0	0%	0%
Total Non Operating Expenses	11,708,898	11,708,898	9,217,321	-21%	-27%
Total Expenses	46,849,788	46,997,693	44,191,214	-6%	-6%

Wastewater Charges

This page is intentionally left blank.

This page is intentionally left blank.

**WORKSHEET TO DETERMINE BUSINESS/TECHNICAL ALLOCATIONS
BUDGET 2025**

	WASTEWATER		SOLID WASTE						ALL SOLID WASTE PROGRAM COSTS	TOTAL DIRECT COSTS
	WWT RATES	* DISTRICT WIDE ALLOCATION	SOLID WASTE PLANNING AND MANAGEMENT	TRANSFER STATION	MRC	ORGANICS COMPOSTING	HOUSEHOLD HAZARDOUS WASTE	ENVIRONMENTAL PROGRAMS		
OPERATING DEPARTMENTS										
CLEAN WATER PROD (40000)	\$5,553									\$5,553
CONVEYANCE (42000)	\$2,646									\$2,646
BIOSOLIDS (43000)	\$994									\$994
ENVIRONMENTAL PROG (47000)	\$403									\$403
WASTEWATER GRANTS (48000)										\$0
SW TRANSFER STATION (50000)				\$6,787					\$6,787	\$6,787
MRC (51000)					\$1,522				\$1,522	\$1,522
ORGANICS COMPOSTING (55000)						\$449			\$449	\$449
HHW (56000)							\$1,088		\$1,088	\$1,088
ENVIRONMENTAL PROG (57000)								\$1,060	\$1,060	\$1,060
SOLID WASTE GRANTS (58000)								\$0	\$0	\$0
TOTAL	\$9,596		\$0	\$6,787	\$1,522	\$449	\$1,088	\$1,060	\$10,905	\$20,502
% OF TOTAL	46.8%		0.0%	33.1%	7.4%	2.2%	5.3%	5.2%	53.2%	100.0%
BUSINESS/TECH DEPARTMENTS										
BUSINESS SERVICES (60000)	\$2,319	\$103	\$399	\$266	\$266	\$133	\$200	\$67	\$1,331	\$3,753
MECHANICAL MAINTENANCE (66000)	\$2,358			\$103	\$28	\$9	\$47		\$187	\$2,545
FACILITIES & UTILITIES MAINTENANCE (67000)	\$2,448								\$0	\$2,448
ELECTRICAL MAINTENANCE (68000)	\$1,595			\$64	\$17	\$6	\$29		\$116	\$1,712
PLANNING & ENGINEERING (70000)	\$940	\$180	\$157	\$98	\$20	\$20	\$59	\$39	\$393	\$1,513
MGMT INFO SERVICES (74000)	\$1,000		\$81	\$49	\$16	\$16	\$81	\$81	\$325	\$1,325
LAB (77000)	\$925	\$95	\$94		\$24	\$16		\$24	\$157	\$1,178
TOTAL	\$11,584	\$378	\$732	\$580	\$371	\$200	\$416	\$211	\$2,510	\$14,472
	80.0%	2.6%								
SUM OF ALLOCATED %	82.7%		5.1%	4.0%	2.6%	1.4%	2.9%	1.5%	17.3%	100.0%
	\$21,181	\$378								
TOTAL EXPENSES	\$21,559		\$732	\$7,367	\$1,893	\$649	\$1,504	\$1,270	\$13,415	\$34,974
	61.6%		2.1%	21.1%	5.4%	1.9%	4.3%	3.6%	38.4%	

* DISTRICT WIDE ALLOCATION IS A FUNDING SOURCE PAID ENTIRELY BY THE WASTEWATER USERS FOR SERVICES TO UNSEWERED PORTIONS OF THE DISTRICT. THIS COST IS ALLOCATED AMONG 60000, 70000, AND 77000 DEPARTMENTS.

This page is intentionally left blank.

**2025 Budget
Wastewater Unit Costs**

<u>VOLUME</u>	<u>BUDGET 2024</u>	<u>BUDGET 2025</u>	<u>% CHANGE</u>
FLOW (MGD)	35.62	35.20	-1.17%
BOD (LBS/DAY)	71,539	60,044	-16.07%
SUSPENDED SOLIDS (LBS/DAY)	41,646	45,940	10.31%
 <u>O & M UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.6984	\$0.7286	4.33%
PEAK FLOW	\$0.0374	\$0.0389	3.80%
BOD (COST/LB)	\$0.2035	\$0.2398	17.85%
SUSPENDED SOLIDS (COST/LB)	\$0.3436	\$0.3149	-8.35%
 <u>O & M + DEBT SERVICE UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.9271	\$0.9699	4.62%
PEAK FLOW	\$0.0935	\$0.0980	4.82%
BOD (COST/LB)	\$0.2587	\$0.2985	15.38%
SUSPENDED SOLIDS (COST/LB)	\$0.4033	\$0.3775	-6.39%
DOMESTIC EQUIV (COST/1000GAL)	\$2.1248	\$2.1955	3.33%

**2025 Budget
Wastewater Treatment Charges**

	BUDGET 2024	BUDGET 2025	INCREASE (DECREASE)	% CHANGE
DULUTH	\$9,997,374	\$10,497,845	\$500,471	5.01%
CLOQUET	\$1,031,184	\$1,039,683	\$8,499	0.82%
PROCTOR	\$352,916	\$355,130	\$2,214	0.63%
HERMANTOWN	\$622,085	\$647,817	\$25,732	4.14%
ESKO	\$174,698	\$183,824	\$9,126	5.22%
SCANLON	\$147,968	\$154,253	\$6,285	4.25%
CARLTON	\$125,854	\$136,927	\$11,073	8.80%
RICE LAKE	\$57,635	\$59,832	\$2,196	3.81%
TWIN LAKE	\$68,920	\$71,895	\$2,975	4.32%
PIKE LAKE	\$87,571	\$90,802	\$3,231	3.69%
KNIFE RIVER	\$21,331	\$22,892	\$1,560	7.32%
OLIVER	\$19,495	\$18,908	-\$588	-3.01%
THOMSON	\$9,170	\$9,957	\$786	8.58%
WRENSHALL	\$27,730	\$28,854	\$1,124	4.05%
JAY COOKE	\$2,462	\$2,634	\$172	7.01%
MIDWAY	\$4,676	\$5,985	\$1,308	27.98%
MPCA LANDFILL	\$9,209	\$9,255	\$46	0.50%
DULUTH/NORTH SHORE	\$50,863	\$56,933	\$6,071	11.94%
SUBTOTAL	\$12,811,143	\$13,393,424	\$582,281	4.55%
SAPPI	\$13,189,255	\$14,201,276	\$1,012,022	7.67%
GEORGIA PACIFIC DEBT SERV ONLY	\$13,440	\$11,754	-\$1,686	-12.54%
USG	\$915,118	\$935,335	\$20,217	2.21%
SOFIDEL	\$2,352,215	\$1,560,373	-\$791,842	-33.66%
SPECIALTY MINERALS	\$179,713	\$178,650	-\$1,063	-0.59%
SUBTOTAL	\$16,649,740	\$16,887,388	\$237,648	1.43%
TOTAL DISTRICT	\$29,460,883	\$30,280,812	\$819,929	2.78%

**2025 Budget
Wastewater Treatment Charges**

	BUDGET 2024	BUDGET 2025	INCREASE (DECREASE)	% CHANGE
DULUTH	\$9,997,374	\$10,497,845	\$500,471	5.01%
CLOQUET	\$1,031,184	\$1,039,683	\$8,499	0.82%
PROCTOR	\$352,916	\$355,130	\$2,214	0.63%
HERMANTOWN	\$622,085	\$647,817	\$25,732	4.14%
ESKO	\$174,698	\$183,824	\$9,126	5.22%
SCANLON	\$147,968	\$154,253	\$6,285	4.25%
CARLTON	\$125,854	\$136,927	\$11,073	8.80%
RICE LAKE	\$57,635	\$59,832	\$2,196	3.81%
TWIN LAKE	\$68,920	\$71,895	\$2,975	4.32%
PIKE LAKE	\$87,571	\$90,802	\$3,231	3.69%
KNIFE RIVER	\$21,331	\$22,892	\$1,560	7.32%
OLIVER	\$19,495	\$18,908	-\$588	-3.01%
THOMSON	\$9,170	\$9,957	\$786	8.58%
WRENSHALL	\$27,730	\$28,854	\$1,124	4.05%
JAY COOKE	\$2,462	\$2,634	\$172	7.01%
MIDWAY	\$4,676	\$5,985	\$1,308	27.98%
MPCA LANDFILL	\$9,209	\$9,255	\$46	0.50%
DULUTH/NS	\$50,863	\$56,933	\$6,071	11.94%
SUBTOTAL	\$12,811,143	\$13,393,424	\$582,281	4.55%
	<u>Billed Estimate</u>			
SAPPI	\$14,093,122	\$14,201,276	\$108,154	0.77%
GEORGIA PACIFIC DEBT SERV ONLY	\$13,440	\$11,754	-\$1,686	-12.54%
USG	\$792,703	\$935,335	\$142,632	17.99%
SOFIDEL	\$1,490,693	\$1,560,373	\$69,680	4.67%
SPECIALTY MINERALS	\$190,164	\$178,650	-\$11,515	-6.06%
SUBTOTAL	\$16,580,122	\$16,887,388	\$307,266	1.85%
TOTAL DISTRICT	\$29,391,265	\$30,280,812	\$889,547	3.03%

**2025 Budget
O&M Cost Comparison**

	BUDGET 2024	BUDGET 2025	INCREASE (DECREASE)	% CHANGE
DULUTH	\$6,738,734	\$7,060,090	\$321,356	4.77%
CLOQUET	\$702,306	\$690,314	-\$11,992	-1.71%
PROCTOR	\$238,300	\$233,720	-\$4,580	-1.92%
HERMANTOWN	\$432,096	\$444,624	\$12,528	2.90%
ESKO	\$121,193	\$126,650	\$5,457	4.50%
SCANLON	\$110,745	\$113,825	\$3,080	2.78%
CARLTON	\$81,406	\$89,705	\$8,299	10.20%
RICE LAKE	\$39,362	\$40,458	\$1,096	2.78%
TWIN LAKE	\$43,158	\$44,421	\$1,263	2.93%
PIKE LAKE	\$63,620	\$65,369	\$1,749	2.75%
KNIFE RIVER	\$14,527	\$15,696	\$1,170	8.05%
OLIVER	\$14,062	\$13,135	-\$927	-6.59%
THOMSON	\$5,346	\$5,924	\$578	10.82%
WRENSHALL	\$19,271	\$19,803	\$532	2.76%
JAY COOKE	\$1,218	\$1,368	\$149	12.27%
MIDWAY	\$2,046	\$3,421	\$1,375	67.20%
MPCA LANDFILL	\$2,269	\$2,335	\$66	2.92%
DULUTH/NORTH SHORE	\$32,872	\$37,981	\$5,109	15.54%
SUBTOTAL	\$8,662,530	\$9,008,840	\$346,310	4.00%
SAPPI	\$9,634,727	\$10,428,501	\$793,774	8.24%
USG	\$673,819	\$675,308	\$1,489	0.22%
SOFIDEL	\$1,371,651	\$554,074	-\$817,577	-59.61%
SPECIALTY MINERALS	\$118,157	\$114,090	-\$4,067	-3.44%
SUBTOTAL	\$11,798,352	\$11,771,972	-\$26,381	-0.22%
TOTAL DISTRICT	\$20,460,883	\$20,780,812	\$319,929	1.56%

**2025 Budget
Debt Service Costs**

	BUDGET 2024	BUDGET 2025	INCREASE (DECREASE)	% CHANGE
DULUTH	\$3,258,640	\$3,437,754	\$179,114	5.50%
CLOQUET	\$328,878	\$349,368	\$20,491	6.23%
PROCTOR	\$114,616	\$121,410	\$6,794	5.93%
HERMANTOWN	\$189,989	\$203,193	\$13,204	6.95%
ESKO	\$53,506	\$57,174	\$3,668	6.86%
SCANLON	\$37,223	\$40,428	\$3,205	8.61%
CARLTON	\$44,448	\$47,221	\$2,774	6.24%
RICE LAKE	\$18,273	\$19,374	\$1,100	6.02%
TWIN LAKE	\$25,762	\$27,474	\$1,712	6.65%
PIKE LAKE	\$23,951	\$25,433	\$1,482	6.19%
KNIFE RIVER	\$6,805	\$7,195	\$391	5.74%
OLIVER	\$5,433	\$5,773	\$339	6.25%
THOMSON	\$3,825	\$4,033	\$208	5.44%
WRENSHALL	\$8,459	\$9,050	\$591	6.99%
JAY COOKE	\$1,243	\$1,266	\$23	1.85%
MIDWAY	\$2,630	\$2,564	(\$67)	-2.53%
MPCA LANDFILL	\$6,941	\$6,920	(\$20)	-0.29%
DULUTH/NORTH SHORE SUBTOTAL	\$17,991 \$4,148,612	\$18,952 \$4,384,584	\$962 \$235,971	5.35% 5.69%
SAPPI	\$3,554,528	\$3,772,775	\$218,247	6.14%
GEORGIA PACIFIC DEBT SERV ONLY	\$13,440	\$11,754	(\$1,686)	-12.54%
USG	\$241,300	\$260,027	\$18,728	7.76%
SOFIDEL	\$980,564	\$1,006,299	\$25,735	2.62%
SPECIALTY MINERALS SUBTOTAL	\$61,556 \$4,851,388	\$64,560 \$5,115,416	\$3,004 \$264,029	4.88% 5.44%
TOTAL DISTRICT	\$9,000,000	\$9,500,000	\$500,000	5.56%

**WLSSD 2025 BUDGETED FLOWS AND LOADINGS
FLOW (MGD)**

	BUDGET 2024	YTD 2024 thru Sept	BUDGET 2025
DULUTH	12.700	13.793	13.000
CLOQUET	1.000	0.868	1.000
HERMANTOWN	0.650	0.698	0.650
PROCTOR	0.400	0.439	0.400
ESKO (Includes Helb/Lars)	0.2062	0.200	0.2062
SCANLON	0.169	0.176	0.169
CARLTON	0.150	0.186	0.160
THOMSON (City only)	0.008	0.010	0.009
TWIN LAKES	0.040	0.035	0.040
RICE LAKE	0.060	0.056	0.060
OLIVER	0.022	0.019	0.020
PIKE LAKE	0.100	0.093	0.100
KNIFE RIVER	0.022	0.021	0.024
MPCA LANDFILL	0.003	0.002	0.003
WRENSHALL	0.030	0.038	0.030
JAY COOKE	0.002	0.003	0.002
BUFFALO/MIDWAY	0.0030	0.005	0.0050
DULUTH/NORTH SHORE	0.050	0.064	0.057
MUNICIPAL SUBTOTAL	15.615	16.704	15.935
SAPPI	17.000	17.540	17.019
USG	0.550	0.450	0.550
SOFIDEL	2.250	1.490	1.500
SPECIALTY MINERALS	0.200	0.195	0.195
INDUSTRIAL SUBTOTAL	20.000	19.675	19.264
TOTAL FLOW	35.615	36.379	35.200

**WLSSD 2025 BUDGETED FLOWS AND LOADINGS
BOD (LBS/DAY)**

	BUDGET 2024	YTD 2024 thru Sept	BUDGET 2025
DULUTH	13,500	12,956	13,200
CLOQUET	1,493	1,295	1,493
HERMANTOWN	1,150	1,078	1,150
PROCTOR	530	435	475
ESKO (Includes Helb/Lars)	263	263	269
SCANLON	282	293	282
CARLTON	160	160	171
THOMSON (City only)	13	17	15
TWIN LAKES	153	144	153
RICE LAKE	100	94	100
OLIVER	37	31	33
PIKE LAKE	167	152	167
KNIFE RIVER	37	35	40
MPCA LANDFILL	5	4	5
WRENSHALL	50	64	50
JAY COOKE	3	4	3
BUFFALO/MIDWAY	8	11	13
DULUTH/NORTH SHORE	83	106	95
MUNICIPAL SUBTOTAL	18,034	17,142	17,714
SAPPI	43,500	40,396	40,000
USG	2,000	2,025	2,000
SOFIDEL	8,000	393	325
SPECIALTY MINERALS	5	6	5
INDUSTRIAL SUBTOTAL	53,505	42,820	42,330
TOTAL BOD	71,539	59,962	60,044

**WLSSD 2025 BUDGETED FLOWS AND LOADINGS
SUSPENDED SOLIDS (LBS/DAY)**

	BUDGET 2024	YTD 2024 thru Sept	BUDGET 2025
DULUTH	16,100	19,074	17,000
CLOQUET	2,193	1,903	2,000
HERMANTOWN	1,100	1,172	1,100
PROCTOR	600	576	550
ESKO	305	305	322
(Includes Helb/Lars)			
SCANLON	282	293	282
CARLTON	183	183	206
THOMSON (City only)	13	17	13
TWIN LAKES	133	129	133
RICE LAKE	100	94	100
OLIVER	37	31	33
PIKE LAKE	167	152	167
KNIFE RIVER	37	35	37
MPCA LANDFILL	5	4	5
WRENSHALL	50	64	50
JAY COOKE	3	4	3
BUFFALO/MIDWAY	5	8	8
DULUTH/NORTH SHORE	83	106	95
MUNICIPAL SUBTOTAL	21,397	24,150	22,105
SAPPI	15,750	25,276	20,035
USG	3,000	1,940	3,000
SOFIDEL	1,000	357	300
SPECIALTY MINERALS	500	561	500
INDUSTRIAL SUBTOTAL	20,250	28,134	23,835
TOTAL DISTRICT	41,647	52,284	45,940

Wastewater Cost of Service Model

This page is intentionally left blank.

	BUDGET 2024 O&M	BUDGET 2024 DEBT SERV	BUDGET 2024 TOTAL	BUDGET 2025 O&M	BUDGET 2025 DEBT SERV	BUDGET 2025 TOTAL	% INCREASE
DULUTH	\$ 6,738,593	\$ 3,258,640	\$ 9,997,232	\$ 7,060,090	\$ 3,437,754	\$ 10,497,845	5.01%
CLOQUET	\$ 702,295	\$ 328,878	\$ 1,031,173	\$ 690,314	\$ 349,368	\$ 1,039,682	0.83%
PROCTOR	\$ 238,296	\$ 114,616	\$ 352,912	\$ 233,720	\$ 121,410	\$ 355,130	0.63%
HERMANTOWN	\$ 432,089	\$ 189,989	\$ 622,078	\$ 444,624	\$ 203,193	\$ 647,817	4.14%
ESKO	\$ 121,190	\$ 53,506	\$ 174,696	\$ 126,650	\$ 57,174	\$ 183,824	5.23%
SCANLON	\$ 110,743	\$ 37,223	\$ 147,966	\$ 113,825	\$ 40,428	\$ 154,253	4.25%
CARLTON	\$ 81,404	\$ 44,448	\$ 125,852	\$ 89,705	\$ 47,221	\$ 136,927	8.80%
RICE LAKE	\$ 39,361	\$ 18,273	\$ 57,635	\$ 40,458	\$ 19,374	\$ 59,832	3.81%
TWIN LAKE	\$ 43,157	\$ 25,762	\$ 68,920	\$ 44,421	\$ 27,474	\$ 71,895	4.32%
PIKE LAKE	\$ 63,619	\$ 23,951	\$ 87,570	\$ 65,369	\$ 25,433	\$ 90,802	3.69%
KNIFE RIVER	\$ 14,526	\$ 6,805	\$ 21,331	\$ 15,696	\$ 7,195	\$ 22,892	7.32%
OLIVER	\$ 14,062	\$ 5,433	\$ 19,495	\$ 13,135	\$ 5,773	\$ 18,908	-3.01%
THOMSON	\$ 5,346	\$ 3,825	\$ 9,170	\$ 5,924	\$ 4,033	\$ 9,957	8.58%
WRENSHALL	\$ 19,271	\$ 8,459	\$ 27,730	\$ 19,803	\$ 9,050	\$ 28,854	4.05%
JAY COOKE	\$ 1,218	\$ 1,243	\$ 2,462	\$ 1,368	\$ 1,266	\$ 2,634	7.01%
MIDWAY	\$ 2,046	\$ 2,630	\$ 4,676	\$ 3,421	\$ 2,564	\$ 5,985	28.00%
MPCA LANDFILL	\$ 2,269	\$ 6,941	\$ 9,209	\$ 2,335	\$ 6,920	\$ 9,255	0.50%
DULUTH/NORTH SHORE	\$ 32,871	\$ 17,991	\$ 50,862	\$ 37,981	\$ 18,952	\$ 56,933	11.94%
SUBTOTAL	\$ 8,662,356	\$ 4,148,612	\$ 12,810,968	\$ 9,008,841	\$ 4,384,584	\$ 13,393,425	4.55%
SAPPI	\$ 9,634,554	\$ 3,554,528	\$ 13,189,082	\$ 10,428,501	\$ 3,772,775	\$ 14,201,276	7.67%
GEORGIA PACIFIC	\$ -	\$ 13,440	\$ 13,440	\$ -	\$ 11,754	\$ 11,754	-12.54%
USG	\$ 673,814	\$ 241,300	\$ 915,114	\$ 675,308	\$ 260,027	\$ 935,335	2.21%
SOFIDEL	\$ 1,371,626	\$ 980,564	\$ 2,352,190	\$ 554,074	\$ 1,006,299	\$ 1,560,373	-33.66%
SPECIALTY MINERALS	\$ 118,155	\$ 61,556	\$ 179,711	\$ 114,090	\$ 64,560	\$ 178,650	-0.59%
SUBTOTAL	\$ 11,798,148	\$ 4,851,388	\$ 16,649,536	\$ 11,771,973	\$ 5,115,415	\$ 16,887,388	1.43%
TOTAL	\$ 20,460,504	\$ 9,000,000	\$ 29,460,504	\$ 20,780,813	\$ 9,500,000	\$ 30,280,813	2.78%

Table 5
 USER'S WASTEWATER FLOW AND STRENGTH CHARACTERISTICS
 Flow and Strength Characteristics
 Western Lake Superior Sanitary District
 2025 Budget

Line No.	Class of Service	Flow		Peak Flow		BOD		TSS	
		Budgeted (Mgd)	Permitted (Mgd)	Billable (Mgd)	Permitted (Mgd)	Budgeted (Lbs./Day)	Permitted (Lbs./Day)	Budgeted (Lbs./Day)	Permitted (Lbs./Day)
Municipalities:									
1	Duluth	13.000	17.325	47.800	47.800	13,200	15,500	17,000	23,000
2	Cloquet	1.000	1.470	5.500	5.500	1,493	2,010	2,000	3,450
3	Proctor	0.400	0.604	1.990	1.990	475	592	550	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	269	370	322	490
6	Scanlon	0.169	0.180	1.000	1.000	282	300	282	300
7	Carlton	0.160	0.270	0.760	0.760	171	208	206	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	0.024	0.027	0.134	0.134	40	46	37	46
12	Oliver	0.020	0.024	0.100	0.100	33	41	33	41
13	Thomson	0.009	0.015	0.060	0.060	15	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	4	8
16	Midway	0.005	0.004	0.007	0.007	13	8	8	8
17	MPCA Landfill	0.003	0.010	0.040	0.040	5	10	5	10
18	North Shore	0.057	0.075	0.310	0.310	95	125	95	125
19	Totals-Municipalities	15.935	21.331	63.871	63.871	17,714	21,544	22,105	30,697
Industrials:									
20	SAPPI	17.019	18.250	24.000	24.000	40,000	56,000	20,035	25,000
21	Sofidel	1.500	2.250	8.000	8.000	325	13,500	300	1,200
22	USG	0.550	0.750	1.200	1.200	2,000	3,000	3,000	7,500
23	Specialty	0.195	0.240	0.500	0.500	5	8	500	1,400
24	Totals-Industrials	19.264	21.490	33.700	33.700	42,330	72,508	23,835	35,100
25	Totals-All Users	35.200	42.821	97.571	97.571	60,044	94,052	45,940	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.

TABLE 1
 CLASSIFICATION OF RATE BASE TO COST COMPONENTS
 Western Lake Superior Sanitary District
 2025 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/Gallerie	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 Tanks	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 App	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/Miscellanec	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 Constructi	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%	1,000,000	190,245	144,755	375,637	289,363
27	Totals-Clean Water Production						\$276,000,000	\$52,507,647	\$39,952,353	\$103,675,882	\$79,864,118
								19.02%	14.48%	37.56%	28.94%

TABLE 1 (continued)
 CLASSIFICATION OF RATE BASE TO COST COMPONENTS
 Western Lake Superior Sanitary District
 2025 Budget

Line No.	Description	Factor Code	Cost Classifications										
			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	<u>\$6,700,000</u>	<u>\$0</u>	<u>\$6,700,000</u>	<u>\$0</u>	<u>\$0</u>		
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						<u>\$555,000,000</u>	<u>\$221,333,647</u>	<u>\$122,896,353</u>	<u>\$125,459,882</u>	<u>\$85,310,118</u>		
34	Percent - Factor	TP											
Other Rate Base Items-													
35	Unused						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
36	Totals - Rate Base						<u>\$555,000,000</u>	<u>\$221,333,647</u>	<u>\$122,896,353</u>	<u>\$125,459,882</u>	<u>\$85,310,118</u>		
37	Percent - Rate Base						<u>100.00%</u>	<u>39.88%</u>	<u>22.14%</u>	<u>22.61%</u>	<u>15.37%</u>		
							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
2025 Budget

Line No.	Description	Factor Code	Cost Components				Cost Classifications				
			Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS
			(%)	(%)	(%)	(%)					
Clean Water Production (40000) and Facilities & Utilities Maintenance (67000)											
1	Salaries & Benefits	EA	31.00	4.00	33.00	32.00	\$3,010,264	\$933,182	\$120,411	\$993,387	\$963,285
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	\$3,420	\$1,056	\$162	\$1,188	\$1,013
4	Fuel-Natural Gas		36.25	6.00	29.25	28.50	\$313,695	\$113,715	\$18,822	\$91,756	\$89,403
5	Electricity	E-WTP	30.88	4.75	34.75	29.62	\$1,026,870	\$317,098	\$48,776	\$356,837	\$304,159
6	Water	EA	30.38	6.00	29.00	34.62	\$188,431	\$57,245	\$11,306	\$54,645	\$65,235
7	Storm Water Fee	EA	30.38	6.00	29.00	34.62	\$45,630	\$13,862	\$2,738	\$13,233	\$15,797
8	Grit Disposals	F	70.00	25.00	0.00	5.00	\$16,935	\$11,855	\$4,234	\$0	\$847
9	Cont.Serv.-Other	EA	35.00	10.00	27.50	27.50	\$218,200	\$76,370	\$21,820	\$60,005	\$60,005
10	Cont.Serv.-DP Maint	EA	35.00	10.00	27.50	27.50	\$19,668	\$6,884	\$1,967	\$5,409	\$5,409
11	Cont.Serv.-Generators	EA	35.00	10.00	27.50	27.50	\$325,000	\$113,750	\$32,500	\$89,375	\$89,375
12	Repairs Maintenance	EA	36.25	6.00	29.25	28.50	\$10,000	\$3,625	\$600	\$2,925	\$2,850
13	Supplies-Building	EA	36.25	6.00	29.25	28.50	\$31,004	\$11,239	\$1,860	\$9,069	\$8,836
14	Supplies-Equipment	EA	36.25	6.00	29.25	28.50	\$85,000	\$30,813	\$5,100	\$24,863	\$24,225
15	Supplies-Filter Media	EA	75.00	5.00	10.00	10.00	\$0	\$0	\$0	\$0	\$0
16	Supplies-Other	EA	36.25	6.00	29.25	28.50	\$10,000	\$3,625	\$600	\$2,925	\$2,850
17	Supplies-Safety	EA	36.25	6.00	29.25	28.50	\$1,800	\$653	\$108	\$527	\$513
18	Supplies-Tools	EA	36.25	6.00	29.25	28.50	\$1,800	\$653	\$108	\$527	\$513
19	Chemicals-General	F	34.90	4.00	32.60	28.50	\$32,820	\$11,454	\$1,313	\$10,699	\$9,354
20	Chemicals-Defoamant	F	34.90	4.00	32.60	28.50	\$36,480	\$12,732	\$1,459	\$11,892	\$10,397
21	Chemicals-Ferric	F	15.00	2.50	60.00	22.50	\$304,054	\$45,608	\$7,601	\$182,432	\$68,412
22	Chemicals-Liquid Oxygen	EA	0.00	5.00	55.00	40.00	\$38,010	\$0	\$1,901	\$20,906	\$15,204
23	Chemicals-Bleach	F	50.00	5.00	30.00	15.00	\$942,890	\$471,445	\$47,144	\$282,867	\$141,433
24	Chemicals-Thickening P	BOD,SS	10.50	1.75	36.50	51.25	\$248,262	\$26,068	\$4,345	\$90,616	\$127,234
25	Chemicals-Dewatering P	BOD,SS	10.50	1.75	36.50	51.25	\$984,719	\$103,395	\$17,233	\$359,422	\$504,668
26	Chemicals-Boiler	EA	37.50	6.50	28.75	27.25	\$2,000	\$750	\$130	\$575	\$545
27	Chemicals-Sodium bisulfi	F	70.00	10.00	10.00	10.00	\$4,366	\$3,056	\$437	\$437	\$437
28	Laundry	EA	36.75	6.00	30.75	26.50	\$11,600	\$4,263	\$696	\$3,567	\$3,074
29	Engineering	EA	36.75	6.00	30.75	26.50	\$25,000	\$9,188	\$1,500	\$7,688	\$6,625
30	Dues	EA	36.75	6.00	30.75	26.50	\$18,000	\$6,615	\$1,080	\$5,535	\$4,770
31	Publication	EA	36.75	6.00	30.75	26.50	\$600	\$221	\$36	\$185	\$159
32	Training	EA	36.75	6.00	30.75	26.50	\$10,000	\$3,675	\$600	\$3,075	\$2,650
33	Telephone	EA	36.75	6.00	30.75	26.50	<u>\$3,876</u>	<u>\$1,424</u>	<u>\$233</u>	<u>\$1,192</u>	<u>\$1,027</u>
30	Subtotal Clean Water Production and Facilities & Utilities						\$8,000,395	\$2,403,616	\$358,018	\$2,698,857	\$2,539,904
							30.04%	4.48%	33.73%	31.75%	
34	Maintenance Allocation	EA	29.44	4.24	34.25	32.07	\$2,565,662	\$755,331	\$108,784	\$878,739	\$822,808
35	Engineering Allocation	EA	29.44	4.24	34.25	32.07	<u>\$335,883</u>	<u>\$98,884</u>	<u>\$14,241</u>	<u>\$115,040</u>	<u>\$107,718</u>
36	Total - Clean Water Production and Facilities & Utilities						\$10,901,939	\$3,257,831	\$481,044	\$3,692,636	\$3,470,430

TABLE 3 (Cont)
CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
Western Lake Superior Sanitary District
2025 Budget

Line No.	Description	Factor Code	Cost Components				Cost Classifications				
			Budgeted Flow (%)	Billable Peak Flow (%)	Budgeted BOD (%)	Budgeted TSS (%)	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS
Conveyance System (42000)											
34	Salaries & Benefits	F	95.00	5.00	0.00	0.00	\$742,448	\$705,325	\$37,122	\$0	\$0
35	Fuel-Natural Gas	F	95.00	5.00	0.00	0.00	\$5,183	\$4,924	\$259	\$0	\$0
36	Electricity	F	95.00	5.00	0.00	0.00	\$1,406,320	\$1,336,004	\$70,316	\$0	\$0
37	Telephone	F	95.00	5.00	0.00	0.00	\$4,800	\$4,560	\$240	\$0	\$0
38	Telemeter	F	95.00	5.00	0.00	0.00	\$119,365	\$113,397	\$5,968	\$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	\$44,232	\$42,020	\$2,212	\$0	\$0
41	Storm Water	F	95.00	5.00	0.00	0.00	\$1,454	\$1,381	\$73	\$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	\$170,000	\$127,500	\$8,500	\$17,000	\$17,000
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	\$11,500	\$10,925	\$575	\$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	\$0	\$0	\$0	\$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	\$2,538	\$2,411	\$127	\$0	\$0
53	Dues	F	95.00	5.00	0.00	0.00	\$200	\$190	\$10	\$0	\$0
54	Easements	F	90.00	10.00	0.00	0.00	<u>\$22,660</u>	<u>\$20,394</u>	<u>\$2,266</u>	<u>\$0</u>	<u>\$0</u>
55	Subtotal Conveyance System						\$2,646,400	\$2,460,947 92.99%	\$133,453 5.04%	\$28,500 1.08%	\$23,500 0.89%
56	Maintenance Allocation	F	94.18	5.06	0.41	0.35	\$1,138,537	\$1,072,274	\$57,610	\$4,668	\$3,985
57	Engineering Allocation	F	94.18	5.06	0.41	0.35	<u>\$783,726</u>	<u>\$738,113</u>	<u>\$39,657</u>	<u>\$3,213</u>	<u>\$2,743</u>
58	Total Conveyance System						\$4,568,664	\$4,271,336	\$230,720	\$36,381	\$30,228

TABLE 3 (Cont)
CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
Western Lake Superior Sanitary District
2025 Budget

Line No.	Description	Factor Code	Cost Components				Cost Classifications				
			Budgeted Flow (%)	Billable Peak Flow (%)	Budgeted BOD (%)	Budgeted TSS (%)	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS
Biosolids (43000)											
59	Salaries & Benefits	EA	0.00	0.00	40.00	60.00	\$802,572	\$0	\$0	\$321,029	\$481,543
60	Contract Cleaning	EA	0.00	0.00	40.00	60.00	\$1,400	\$0	\$0	\$560	\$840
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	\$1,400	\$0	\$0	\$560	\$840
62	Telephone	EA	0.00	0.00	40.00	60.00	\$3,264	\$0	\$0	\$1,306	\$1,958
63	Diesel	EA	0.00	0.00	40.00	60.00	\$107,781	\$0	\$0	\$43,112	\$64,668
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	\$15,000	\$0	\$0	\$6,000	\$9,000
66	Cont Serv.-Other	EA	0.00	0.00	40.00	60.00	\$22,000	\$0	\$0	\$8,800	\$13,200
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	\$18,000	\$0	\$0	\$7,200	\$10,800
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	\$4,800	\$0	\$0	\$1,920	\$2,880
75	Dues	EA	0.00	0.00	40.00	60.00	\$3,500	\$0	\$0	\$1,400	\$2,100
76	Publications	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
77	Subtotal Biosolids						\$993,917	\$0	\$0	\$397,567	\$596,350
78	Maintenance Allocation		0.00	0.00	40.00	60.00	\$249,055	\$0	\$0	\$99,622	\$149,433
79	Engineering Allocation						\$0	\$0	\$0	\$0	\$0
80	Total Biosolids						\$1,242,972	\$0	\$0	\$497,189	\$745,783
81	TOTAL 40000/67000/42000/43000						\$16,713,575	\$7,529,167	\$711,763	\$4,226,206	\$4,246,441
82	Percent						100.00%	45.05%	4.26%	25.29%	25.41%
Other Expenses											
83	Business Services	OE	45.05%	4.26%	25.29%	25.41%	\$2,421,636	\$1,090,904	\$103,128	\$612,336	\$615,268
84	Operations Services	OE	45.05%	4.26%	25.29%	25.41%	\$0	\$0	\$0	\$0	\$0
85	MIS	OE	45.05%	4.26%	25.29%	25.41%	\$1,000,175	\$450,561	\$42,593	\$252,905	\$254,116
86	Lab	OE	45.05%	4.26%	25.29%	25.41%	\$1,020,245	\$459,602	\$43,448	\$257,980	\$259,215
87	Environmental Programs	OE	45.05%	4.26%	25.29%	25.41%	\$403,178	\$181,624	\$17,170	\$101,948	\$102,436
88	Heating	OE	45.05%	4.26%	25.29%	25.41%	\$0	\$0	\$0	\$0	\$0
89	Capital Projects	OE	45.05%	4.26%	25.29%	25.41%	\$4,000,000	\$1,801,929	\$170,344	\$1,011,443	\$1,016,285
90	Totals-Other Expenses						\$8,845,234	\$3,984,620	\$376,683	\$2,236,612	\$2,247,321
91	Revenue Adjustments						(\$4,778,000)	(\$2,152,404)	(\$203,476)	(\$1,208,168)	(\$1,213,953)
92	Total Operating Expenses						\$20,780,809	\$9,361,384	\$884,970	\$5,254,650	\$5,279,808
93	Percent-Operating Expenses						100.00%	45.05%	4.26%	25.29%	25.41%
94	Total Operating Expenses excl Conveyance						\$16,212,145	\$5,090,047	\$654,251	\$5,218,268	\$5,249,580
95	Percent-Operating Expenses excl Conveyance						100.00%	31.40%	4.04%	32.19%	32.38%

Western Lake Superior Sanitary District
Billing Detail
2025 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:													
1	Duluth	\$3,457,368	\$493,764	\$1,155,176	\$1,953,782	\$7,060,090	\$1,521,514	\$1,031,284	\$2,552,798	\$352,969	\$531,986	\$3,437,754	\$10,497,845
2	Cloquet	\$265,951	\$63,849	\$130,657	\$229,857	\$690,314	\$123,740	\$107,824	\$231,564	\$42,301	\$75,503	\$349,368	\$1,039,683
3	Proctor	\$106,381	\$22,560	\$41,569	\$63,211	\$233,720	\$53,178	\$39,235	\$92,413	\$12,689	\$16,308	\$121,410	\$355,130
4	Hermantown	\$172,868	\$44,694	\$100,640	\$126,421	\$444,624	\$66,265	\$64,427	\$130,692	\$34,021	\$38,480	\$203,193	\$647,817
5	Esko	\$54,839	\$11,263	\$23,541	\$37,007	\$126,650	\$20,747	\$18,095	\$38,842	\$7,725	\$10,607	\$57,174	\$183,824
6	Scanlon	\$44,946	\$11,791	\$24,679	\$32,410	\$113,825	\$13,507	\$15,634	\$29,140	\$5,509	\$5,778	\$40,428	\$154,253
7	Carlton	\$42,552	\$8,513	\$14,965	\$23,675	\$89,705	\$23,436	\$15,291	\$38,727	\$3,768	\$4,727	\$47,221	\$136,927
8	Rice Lake	\$15,957	\$4,257	\$8,751	\$11,493	\$40,458	\$7,323	\$6,298	\$13,621	\$2,785	\$2,968	\$19,374	\$59,832
9	Twin Lake	\$10,638	\$5,108	\$13,390	\$15,285	\$44,421	\$7,850	\$7,587	\$15,436	\$5,966	\$6,072	\$27,474	\$71,895
10	Pike Lake	\$26,595	\$4,966	\$14,615	\$19,193	\$65,369	\$9,300	\$8,431	\$17,731	\$3,743	\$3,959	\$25,433	\$90,802
11	Knife River	\$6,383	\$1,561	\$3,501	\$4,252	\$15,696	\$2,322	\$2,891	\$5,213	\$960	\$1,022	\$7,195	\$22,892
12	Oliver	\$5,319	\$1,135	\$2,888	\$3,793	\$13,135	\$2,095	\$1,895	\$3,990	\$865	\$918	\$5,773	\$18,908
13	Thomson	\$2,394	\$724	\$1,313	\$1,494	\$5,924	\$1,486	\$1,213	\$2,699	\$662	\$671	\$4,033	\$9,957
14	Wrenshall	\$7,979	\$1,703	\$4,376	\$5,746	\$19,803	\$3,532	\$2,601	\$6,133	\$1,417	\$1,500	\$9,050	\$28,854
15	Jay Cooke	\$532	\$114	\$263	\$460	\$1,368	\$521	\$297	\$818	\$214	\$235	\$1,266	\$2,634
16	Midway	\$1,330	\$34	\$1,138	\$919	\$3,421	\$1,156	\$648	\$1,804	\$345	\$415	\$2,564	\$5,985
17	MPCA Landfill	\$798	\$525	\$438	\$575	\$2,335	\$3,029	\$1,527	\$4,556	\$1,116	\$1,248	\$6,920	\$9,255
18	North Shore	\$15,159	\$3,590	\$8,314	\$10,918	\$37,981	\$6,728	\$6,688	\$13,416	\$2,679	\$2,857	\$18,952	\$56,933
19	Totals-Municipalities	\$4,237,989	\$680,149	\$1,550,211	\$2,540,491	\$9,008,840	\$1,867,727	\$1,331,867	\$3,199,594	\$479,734	\$705,255	\$4,384,584	\$13,393,424
Industrials-													
20	Georgia Pacific	\$0	\$0	\$0	\$0	\$0	\$2,914	\$1,186	\$4,100	\$6,350	\$1,305	\$11,754	\$11,754
21	Sappi	\$4,526,334	\$99,045	\$3,500,533	\$2,302,589	\$10,428,501	\$1,488,045	\$517,800	\$2,005,844	\$1,204,966	\$561,965	\$3,772,775	\$14,201,276
22	Sofidel	\$398,927	\$92,226	\$28,442	\$34,479	\$554,074	\$337,239	\$172,600	\$509,839	\$446,470	\$49,991	\$1,006,299	\$1,560,373
23	USG	\$146,273	\$9,223	\$175,027	\$344,785	\$675,308	\$57,685	\$25,890	\$83,575	\$55,366	\$121,086	\$260,027	\$935,335
24	Specialty Minerals	\$51,861	\$4,328	\$438	\$57,464	\$114,090	\$22,708	\$10,787	\$33,495	\$175	\$30,889	\$64,560	\$178,650
25	Totals-Industrials	\$5,123,395	\$204,821	\$3,704,439	\$2,739,317	\$11,771,972	\$1,908,591	\$728,263	\$2,636,853	\$1,713,327	\$765,236	\$5,115,416	\$16,887,388
26	Totals-All Users	\$9,361,384	\$884,970	\$5,254,650	\$5,279,808	\$20,780,812	\$3,776,318	\$2,060,130	\$5,836,448	\$2,193,062	\$1,470,491	\$9,500,000	\$30,280,812

Solid Waste Charges

This page is intentionally left blank.

2025 Budget and 5 Year Projection

	Estimate	Budget	2026	2027	2028	2029	2030
	2024	2025					
Operations Fund Ending Balance	\$2,093,472	\$1,709,616	\$1,129,108	\$394,635	(\$505,011)	(\$1,585,954)	(\$2,845,984)
25% Operations Fund Goal (Was 15% thru 2014)	\$1,657,143	\$1,706,858	\$1,758,063	\$1,810,805	\$1,865,129	\$1,921,083	\$1,978,716
HAULER COLLECTED AND LINE ITEM FEE REVENUES							
Line Item fee (St. Louis Cty)	\$952,438	\$1,099,579	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000
Line Item fee (Carlton Cty)	\$196,325	\$228,085	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000
Line Item Fee Subtotal	\$1,148,763	\$1,327,664	\$1,328,000	\$1,328,000	\$1,328,000	\$1,328,000	\$1,328,000
Hauler Collected Fee	\$2,800,000	\$3,094,000	\$3,094,000	\$3,094,000	\$3,094,000	\$3,094,000	\$3,094,000
St. Louis & County Reimbursement - Northern Townships	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
HAULER COLLECTED AND LINE ITEM FEE TOTAL	\$4,028,763	\$4,501,664	\$4,502,000	\$4,502,000	\$4,502,000	\$4,502,000	\$4,502,000
OPERATING AND GRANT REVENUE							
Solid Waste Grant Revenue							
MRC Fees	\$722,900	\$762,900	\$786,000	\$810,000	\$834,000	\$859,000	\$885,000
Compost/Yard Waste fees	\$140,521	\$162,550	\$167,000	\$172,000	\$177,000	\$182,000	\$187,000
SCORE Grant	\$350,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000	\$400,000
District HHW grants	\$65,964	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000
County HHW payments/grants	\$259,500	\$229,100	\$236,000	\$243,000	\$250,000	\$258,000	\$266,000
Paint Care	\$180,000	\$198,000	\$204,000	\$210,000	\$216,000	\$222,000	\$229,000
Other operating revenue/interest income	\$51,000	\$52,000	\$54,000	\$56,000	\$58,000	\$60,000	\$62,000
OPERATING AND GRANT REVENUE TOTAL	\$1,769,885	\$1,870,550	\$1,913,000	\$1,957,000	\$2,001,000	\$2,047,000	\$2,095,000
ALL REVENUE TOTAL	\$5,798,648	\$6,372,214	\$6,415,000	\$6,459,000	\$6,503,000	\$6,549,000	\$6,597,000
OPERATING EXPENSES							
Household Hazardous Waste (HHW)	\$1,026,997	\$1,088,427	\$1,121,080	\$1,154,712	\$1,189,353	\$1,225,034	\$1,261,785
Yard waste & Organics composting facility	\$416,707	\$448,675	\$462,135	\$475,999	\$490,279	\$504,987	\$520,137
Materials Recovery Center (MRC)	\$1,460,864	\$1,521,824	\$1,567,479	\$1,614,503	\$1,662,938	\$1,712,826	\$1,764,211
Environmental Programs	\$1,042,862	\$1,059,719	\$1,091,510	\$1,124,255	\$1,157,983	\$1,192,722	\$1,228,504
Solid Waste Grants	\$0	\$0	\$0	\$0	\$0	\$1	\$2
Allocated Costs/SW Planning	\$2,338,673	\$2,509,928	\$2,585,226	\$2,662,783	\$2,742,666	\$2,824,946	\$2,909,694
OPERATING EXPENSE TOTAL	\$6,286,103	\$6,628,573	\$6,827,430	\$7,032,252	\$7,243,219	\$7,460,516	\$7,684,333
TRANSFER TO SOLID WASTE CAPITAL FUND	\$170,000	\$127,500	\$165,000	\$155,000	\$150,000	\$160,000	\$160,000
SOLID WASTE SURPLUS (DEFICIT)	(\$657,455)	(\$383,859)	(\$577,430)	(\$728,252)	(\$890,219)	(\$1,071,516)	(\$1,247,333)
TRANSFER STATION REVENUE							
Transfer Station Tipping Fees	\$6,430,969	\$6,632,445	\$6,765,094	\$6,900,396	\$7,038,404	\$7,038,404	\$7,179,172
Transfer Station Administration Fees	\$153,106	\$154,069	\$154,069	\$154,069	\$154,069	\$154,069	\$154,069
Transfer Station Capital Fees	\$92,312	\$93,586	\$93,586	\$93,586	\$93,586	\$93,586	\$93,586
TOTAL TRANSFER STATION REVENUE	\$6,676,386	\$6,880,100	\$7,012,749	\$7,148,051	\$7,286,059	\$7,286,059	\$7,426,827
OPERATING EXPENSES							
Transfer Station Costs	\$6,573,449	\$6,786,511	\$6,922,241	\$7,060,686	\$7,201,900	\$7,201,900	\$7,345,938
Allocated Costs/SW Planning							
OPERATING EXPENSE TOTAL	\$6,573,449	\$6,786,511	\$6,922,241	\$7,060,686	\$7,201,900	\$7,201,900	\$7,345,938
TRANSFER TO TRANSFER STATION CAPITAL FUND	\$92,312	\$93,586	\$93,586	\$93,586	\$93,586	\$93,586	\$93,586
TRANSFER STATION SURPLUS (DEFICIT)	\$10,625	\$3	(\$3,078)	(\$6,221)	(\$9,427)	(\$9,427)	(\$12,697)
ADDITION TO (SUBTRACTION FROM) OPERATIONS FUND	(\$646,830)	(\$383,856)	(\$580,508)	(\$734,473)	(\$899,646)	(\$1,080,943)	(\$1,260,030)

This page is intentionally left blank.

2025 Solid Waste Program Expenditures and Revenues

	Household Hazardous Waste (HHW)	Environmental 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	\$1,088,427	\$1,059,719	\$448,675	\$0		\$6,786,511	\$1,521,824	\$221,086		\$11,126,241
Direct & Indirect Cost Allocation					\$2,509,928					\$2,509,928
Total Expenses	\$1,088,427	\$1,059,719	\$448,675	\$0	\$2,509,928	\$6,786,511	\$1,521,824	\$221,086	\$0	\$13,636,169
Revenues:										
District HHW grants	\$66,000									\$66,000
Regional Program Grants/HHW Contracts	\$183,000									\$183,000
Very Small Quantity Generator & other fees	\$46,100									\$46,100
Paint Care	\$198,000									\$198,000
State of MN - SCORE Grant	\$80,000	\$240,000	\$80,000							\$400,000
St. Louis County Service Fees	\$20,000	\$40,000					\$20,000			\$80,000
Organics/Yard Waste/Brush			\$162,550							\$162,550
Trf Station tipping fees						\$6,632,445				\$6,632,445
Trf Station - Admin fee					\$3	\$154,066				\$154,069
Trf Station - Capital								\$93,586		\$93,586
Solid Waste Grants				\$0						\$0
Material Recovery Fees							\$762,900			\$762,900
Investment & other revenue					\$52,000					\$52,000
Total Revenue:	\$593,100	\$280,000	\$242,550	\$0	\$52,003	\$6,786,511	\$782,900	\$93,586	\$0	\$8,830,650
Net Cost:	(\$495,327)	(\$779,719)	(\$206,125)	\$0	(\$2,457,925)	\$0	(\$738,924)	(\$127,500)	\$0	(\$4,805,519)
Solid Waste Fee Revenue	\$495,327	\$779,719	\$206,125	\$0	\$2,457,925	(\$0)	\$738,924	\$127,500	(\$383,855)	\$4,421,664
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$383,855)	(\$383,855)

This page is intentionally left blank.

MSW In District	2025 Estimated Volume (tons)	Operation, Transport and Disposal Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2025 Budgeted Revenue
District Haulers (tons)						
In District	57,877	\$3,907,110	\$0	\$72,346	\$3,907,110	\$3,979,456
Carlton County (tons) *	11,710	\$517,963	\$0	\$14,637	\$517,963	\$532,600
Solid Waste Genl (tons)	10	\$675	\$0	\$13	\$675	\$688
Rejected Organics	10	\$675	\$0	\$13	\$675	\$688
Cleanup (tons)	80	\$5,401	\$0	\$0	\$5,401	\$0
Total	69,687	\$4,431,824	\$0	\$87,009	\$4,431,824	\$4,513,432

MSW out of District	2025 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2025 Budgeted Revenue
Carlton County (tons) *	2,570	\$113,699	\$7,711	\$5,783	\$113,699	\$127,194
Cook County (tons)	4,664	\$314,858	\$13,992	\$10,494	\$314,858	\$339,345
Lake County (tons)	5,493	\$370,805	\$16,479	\$12,359	\$370,805	\$399,643
Superior (tons)	5,484	\$370,221	\$16,453	\$12,339	\$370,221	\$399,013
Total	18,212	\$1,169,584	\$54,635	\$40,976	\$1,169,584	\$1,265,195

Mixed Loads	2025 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2025 Budgeted Revenue
In District	8,228	\$555,477	\$16,457	\$10,286	\$555,477	\$582,219
Out of District	3,696	\$249,534	\$11,089	\$8,317	\$249,534	\$268,941
Carlton in District*	4,290	\$189,770	\$8,580	\$5,363	\$189,770	\$203,713
Carlton Out of District*	942	\$41,657	\$2,825	\$2,119	\$41,657	\$46,601
Total	17,157	\$1,036,438	\$38,952	\$26,084	\$1,036,438	\$1,101,474

Transfer Station Totals	2025 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2025 Budgeted Revenue
MSW In District	69,687	\$4,431,824	\$0	\$87,009	\$4,431,824	\$4,513,432
MSW Out of District	18,212	\$1,169,584	\$54,635	\$40,976	\$1,169,584	\$1,265,195
Mixed Loads	17,157	\$1,036,438	\$38,952	\$26,084	\$1,036,438	\$1,101,474
Unacceptable Revenue	-	\$3,000	-	-	\$3,000	\$113,500
Transfer Station Totals	105,055	\$6,640,846	\$93,586	\$154,069	\$6,640,846	\$6,993,600

This page is intentionally left blank.

Transfer Station Rates 7/1/24 to 6/30/25

MSW Rates (In District)

WLSSD Transfer Station	7/1/24 RATES
Operational Costs	\$7.67
Transport Costs (separate)	\$15.34
Disposal Costs (separate)	\$30.88
WLSSD Capital Charge	\$0.00
WLSSD Administrative Fee	\$1.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$68.14

Mixed Load Rate (In District)

WLSSD Transfer Station	7/1/24 RATES
Operational Costs	\$7.67
Transport Costs (separate)	\$15.34
Disposal Costs (separate)	\$30.88
WLSSD Capital Charge	\$2.00
WLSSD Administrative Fee	\$1.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$70.14

MSW Rates (Out of District Waste)

WLSSD Transfer Station	7/1/24 RATES
Operational Costs	\$7.67
Transport Costs (separate)	\$15.34
Disposal Costs (separate)	\$30.88
WLSSD Capital Charge	\$3.00
WLSSD Administrative Fee	\$2.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$72.14

Mixed Load Rates (Out of District Waste)

WLSSD Transfer Station (Out of District Haulers)	7/1/24 RATES
Operational Costs	\$7.67
Transport Costs (separate)	\$15.34
Disposal Costs (separate)	\$30.88
WLSSD Capital Charge	\$3.00
WLSSD Administrative Fee	\$2.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$72.14

The Operational Costs, Transport Costs and Disposal Costs will be adjusted on July 1, 2025 based on the Consumer Price Index (CPI)

Material Recovery Center Rate Schedule for 2025

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	\$4.00	Each
Tires-truck	\$9.00	Each
Tires-truck w/rim	\$16.00	Each
Tires-offroad	\$50.00	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 2025

Organics	Rate	Unit
Wholesale Bagged Compost	\$3.75	Bag
Retail Bagged Compost	\$6.00	Bag
Bulk Compost >5 Yards	\$30.00	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, 2025)

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)	\$4.30/gal
Solvents, thinners, fuels (gal)	\$1.40/gal
Tars, adhesives, paint-related materials (lbs)	\$1.80/lb
FLUORESCENT LAMPS & BALLASTS ***	
Ballasts (lbs)	\$2.30/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)	\$20.30/lb
Lithium Ion (lbs)	\$9.20/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)	\$20.40/lb
Lead foil (lbs)	FREE
Pharmaceuticals/medications (lbs)	\$2.10/lb
Photo fixer (lb)	\$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)	\$20.40/lb
Mercury - elemental (lbs)	\$20.40/lb
Mercury-containing items (lbs)	\$20.40/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)	\$30.20/each
Fire Extinguishers - dry, water, CO2 (each)	\$30.20/each
Small propane/MAPP gas cylinders (each)	\$3.60/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.

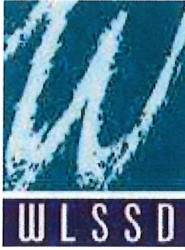
**** Clean Shop can accept up to 10 gallons of sharps per customer annually.

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



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

This page is intentionally left blank.



RESOLUTION 24 - 11

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 finds 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 \$.01334/gallon for non-compacted waste.

Large volume commercial customers will be charged at a rate based on the size of the container of \$2.70/yard for non-compacted waste and \$5.40/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.

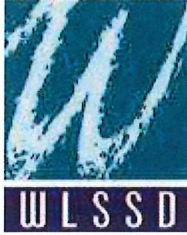
BE IT FURTHER RESOLVED that the effective date of this Solid Waste Management Fee is January 1, 2025, and it shall remain in effect until amended or repealed by the Board.

Dated this 23rd day of September, 2024.

WESTERN LAKE SUPERIOR SANITARY
DISTRICT

By: 
Chair

By: 
Secretary



RESOLUTION 24 - 08

**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 9, 2024, 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 2025 shall be in accordance with the method or rate system as follows:

Residential 1-3 Units	\$29.00 per parcel
Seasonal	\$14.50 per unit

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

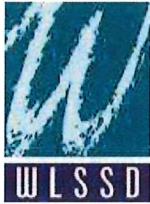
BE IT FURTHER RESOLVED, that the annual charges assessed against taxable parcels in accordance herewith shall be collected through the County Auditor in each service area pursuant to the authority set forth in Minn. Stat. § 458D.111, subd. 3.

Dated this 23rd day of September, 2024.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By: 
Chair

By: 
Secretary



RESOLUTION 24 – 09

**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. 24-08 which sets forth the system of charges for solid waste management services in the service area;

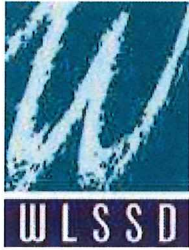
NOW, THEREFORE, BE IT RESOLVED, that the Board of the Western Lake Superior Sanitary District hereby certifies to the St. Louis County Auditor pursuant to Minn. Stat. §458D.111, subd. 3, the itemized list describing the parcels of land and the charges to be collected against each parcel for tax year 2025.

Dated this 23rd day of September, 2024.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By 
Chair

By 
Secretary



RESOLUTION 24 - 10

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 24-08 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 2025.

Dated this 23rd day of September, 2024.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By 
Chair

By 
Secretary

This page is intentionally left blank.

District-Wide Allocation

This page is intentionally left blank.

**WLSSD DISTRICT-WIDE ALLOCATION
2025 BUDGET**

	TAX CAPACITY			TAX CAPACITY		
	VALUE 2024	% OF	DWA	VALUE 2025	% OF	DWA
	(THOUSANDS)	TOTAL	2024	(THOUSANDS)	TOTAL	2025
ST. LOUIS COUNTY						
DULUTH	\$111,510	62.30%	\$229,270	\$118,101	61.57%	\$232,753
HERMANTOWN	\$18,143	10.14%	\$37,303	\$20,021	10.44%	\$39,457
PROCTOR	\$3,334	1.86%	\$6,855	\$3,718	1.94%	\$7,327
CANOSIA	\$3,876	2.17%	\$7,969	\$4,093	2.13%	\$8,066
DULUTH TOWNSHIP	\$889	0.50%	\$1,827	\$1,090	0.57%	\$2,149
GRAND LAKE	\$4,387	2.45%	\$9,020	\$5,500	2.87%	\$10,839
LAKESWOOD *	\$862	0.48%	\$1,772	\$860	0.45%	\$1,695
MIDWAY *	\$611	0.34%	\$1,256	\$674	0.35%	\$1,328
RICE LAKE	\$5,264	2.94%	\$10,823	\$5,558	2.90%	\$10,954
SOLWAY *	\$653	0.36%	\$1,343	\$761	0.40%	\$1,499
SUBTOTAL	\$149,529	83.54%	\$307,438	\$160,376	83.62%	\$316,067
CARLTON COUNTY						
CARLTON/THOMSON	\$995	0.56%	\$2,046	\$1,031	0.54%	\$2,032
CLOQUET	\$12,200	6.82%	\$25,084	\$12,305	6.42%	\$24,251
SCANLON	\$1,165	0.65%	\$2,395	\$1,206	0.63%	\$2,377
WRENSHALL	\$539	0.30%	\$1,108	\$561	0.29%	\$1,106
SILVERBROOK*	\$811	0.45%	\$1,667	\$991	0.52%	\$1,954
THOMSON TOWNSHIP	\$8,696	4.86%	\$17,879	\$9,539	4.97%	\$18,799
TWIN LAKES	\$5,050	2.82%	\$10,383	\$5,792	3.02%	\$11,415
SUBTOTAL	\$29,456	16.46%	\$60,562	\$31,425	16.38%	\$61,933
TOTAL DWA	\$178,984	100.00%	\$368,000	\$191,801	100.00%	\$378,000

* 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**

	<u>ACTUAL 2023</u>	<u>BUDGET 2024</u>	<u>ESTIMATE 2024</u>	<u>BUDGET 2025</u>	<u>% CHANGE BUDG 25/ BUDG 2024</u>	<u>% CHANGE BUDG 25/ EST 2024</u>
OPERATIONS						
WASTEWATER TREATMENT						
40000 CLEAN WATER PRODUCTION	\$ 4,840,056	\$ 5,310,611	\$ 5,329,841	\$ 5,552,855	4.6%	4.2%
42000 CONVEYANCE SYSTEM	\$ 2,414,787	\$ 2,555,655	\$ 2,644,070	\$ 2,646,400	3.6%	0.1%
43000 BIOSOLIDS	\$ 865,444	\$ 949,698	\$ 965,523	\$ 993,917	4.7%	2.9%
47000 ENV PROG WW	\$ 300,228	\$ 387,880	\$ 327,544	\$ 403,178	3.9%	23.1%
48000 WW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ 8,420,515</u>	<u>\$ 9,203,844</u>	<u>\$ 9,266,978</u>	<u>\$ 9,596,350</u>	<u>4.3%</u>	<u>3.6%</u>
SOLID WASTE OPERATIONS						
50000 TRANSFER STATION 27TH	\$ -	\$ -	\$ -	\$ -	-	-
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	\$ 2,110,521	\$ 2,278,420	\$ 2,272,341	\$ 2,357,929	3.5%	3.8%
67000 FACILITIES & UTILITIES	\$ 2,883,365	\$ 3,357,551	\$ 3,359,464	\$ 2,447,539	-27.1%	-27.1%
68000 ELECTRICAL MAINTENANCE	\$ 1,318,416	\$ 1,631,300	\$ 1,622,403	\$ 1,595,326	-2.2%	-1.7%
BUSINESS SERVICES						
60000 BUSINESS SERVICES	\$ 2,001,625	\$ 2,177,429	\$ 2,190,725	\$ 2,421,636	11.2%	10.5%
PLANNING & TECH SERVICES						
70000 PLANNING & ENGINEERING	\$ 878,413	\$ 1,116,565	\$ 1,078,163	\$ 1,119,609	0.3%	3.8%
74000 MANAGEMENT INFO SYS	\$ 783,709	\$ 888,556	\$ 898,918	\$ 1,000,175	12.6%	11.3%
77000 LAB SERVICES	\$ 948,190	\$ 1,057,356	\$ 1,056,334	\$ 1,020,245	-3.5%	-3.4%
SUB TOTAL	<u>\$ 2,610,313</u>	<u>\$ 3,062,478</u>	<u>\$ 3,033,415</u>	<u>\$ 3,140,029</u>	<u>2.5%</u>	<u>3.5%</u>
TOTAL	<u><u>\$ 19,344,755</u></u>	<u><u>\$21,711,021</u></u>	<u><u>\$21,745,327</u></u>	<u><u>\$21,558,809</u></u>	<u><u>-0.7%</u></u>	<u><u>-0.9%</u></u>

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Lab Services 77000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	540,460	599,775	599,775	546,595	-8.9%	-8.9%
44040 SHIFT	1	0	0	0	-	-
44050 VACATION	63,278	58,790	58,790	60,189	2.4%	2.4%
44060 HOLIDAY	21,923	24,579	24,579	30,456	23.9%	23.9%
44070 PERSONAL LEAVE	6,922	8,193	8,193	10,152	23.9%	23.9%
44080 SICK	12,569	23,493	23,493	21,256	-9.5%	-9.5%
SUB TOTAL	645,153	714,830	714,830	668,648	-6.5%	-6.5%
44090 OVERTIME	8,729	4,000	3,000	3,000	-25.0%	0.0%
SUB TOTAL	653,882	718,830	717,830	671,648	-6.6%	-6.4%
44200 EMPLOYERS FICA	39,107	50,161	50,161	47,191	-5.9%	-5.9%
44210 EMPLOYERS FICA/MEDIC	9,146	10,454	10,454	9,770	-6.5%	-6.5%
44220 EMPLOYERS PERA	48,978	53,912	53,912	50,374	-6.6%	-6.6%
44240 GROUP HOSP/MED	124,218	129,108	129,108	139,786	8.3%	8.3%
44260 GROUP DENTAL	6,186	5,891	5,891	6,491	10.2%	10.2%
44280 GROUP LIFE	752	823	823	1,202	46.1%	46.1%
44300 LONG-TERM DISABILITY	1,595	1,894	1,894	1,772	-6.5%	-6.4%
SUB TOTAL	229,982	252,243	252,243	256,586	1.7%	1.7%
TOTAL PAYROLL	883,864	971,073	970,073	928,234	-4.4%	-4.3%
55200 TELEPHONE	1,202	1,000	1,500	1,500	50.0%	0.0%
55860 CONT SERV-OTHER	20,825	18,900	20,000	20,000	5.8%	0.0%
55870 CONT SERV-DP MAINT	15,559	18,700	18,700	18,700	0.0%	0.0%
66010 SUPPLIES - EQUIPMENT	16,270	2,000	10,000	6,000	200.0%	-40.0%
66040 SUPPLIES-LAB	48,415	55,000	55,000	60,000	9.1%	9.1%
66070 SUPPLIES-OFFICE	0	25	20	20	-20.0%	0.0%
66090 SUPPLIES-OTHER	67	95	50	50	-47.4%	0.0%
66910 TRAINING EXPENSES	2,001	750	500	700	-6.7%	40.0%
77800 LAUNDRY	2,208	2,000	2,520	2,500	25.0%	-0.8%
77820 LAB SERVICES	53,842	90,000	80,000	80,000	-11.1%	0.0%
88000 DUES	0	0	0	0	-	-
88010 PUBLICATIONS	0	0	0	0	-	-
88020 PERMITS & CERTIFICATIONS	50,276	61,000	61,000	60,000	-1.6%	-1.6%
88250 DISCOUNTS	0	0	0	0	-	-
88620 PROGRAM DEVELOP	0	0	0	0	-	-
TOTAL NON-PAYROLL	210,665	249,470	249,290	249,470	0.0%	0.1%
TOTAL	1,094,529	1,220,543	1,219,363	1,177,704	-3.5%	-3.4%

Direct Wastewater Departments

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Clean Water Production 40000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	962,696	1,252,733	1,252,733	1,259,928	0.6%	0.6%
44020 SUNDAY PREMIUM	52,737	55,672	55,672	58,710	5.5%	5.5%
44030 HOLIDAY PREMIUM	0	0	26,421	26,949	-	2.0%
44040 SHIFT	10,531	11,107	11,107	17,902	61.2%	61.2%
44050 VACATION	96,379	99,604	99,604	110,837	11.3%	11.3%
44060 HOLIDAY	57,949	77,143	50,722	69,079	-10.5%	36.2%
44070 PERSONAL LEAVE	12,874	16,907	16,907	23,026	36.2%	36.2%
44080 SICK	72,189	51,531	51,531	52,578	2.0%	2.0%
SUB TOTAL	1,265,355	1,564,697	1,564,697	1,619,009	3.5%	3.5%
44090 OVERTIME	233,940	180,000	220,000	247,000	37.2%	12.3%
SUB TOTAL	1,499,295	1,744,697	1,784,697	1,866,009	7.0%	4.6%
44200 EMPLOYERS FICA	88,822	108,332	108,332	115,854	6.9%	6.9%
44210 EMPLOYERS FICA/MEDIC	20,773	25,336	25,336	27,095	6.9%	6.9%
44220 EMPLOYERS PERA	111,377	130,852	130,852	139,951	7.0%	7.0%
44240 GROUP HOSP/MED	286,563	349,027	349,027	349,944	0.3%	0.3%
44260 GROUP DENTAL	14,093	14,992	14,992	15,817	5.5%	5.5%
44280 GROUP LIFE	1,207	1,477	1,477	2,504	69.5%	69.5%
44300 LONG-TERM DISABILITY	3,055	3,899	3,899	4,016	3.0%	3.0%
44350 UNEMPLOYMENT	17,140	0	0	0	-	-
SUB TOTAL	543,030	633,915	633,915	655,180	3.4%	3.4%
TOTAL PAYROLL	2,042,325	2,378,612	2,418,612	2,521,189	6.0%	4.2%
44520 CONTRACT CLEANING	30,266	30,000	30,000	30,000	0.0%	0.0%
55200 TELEPHONE	0	2,400	2,400	3,060	27.5%	27.5%
55710 GRIT DISPOSALS	56,099	16,242	16,242	16,935	4.3%	4.3%
55860 CONT SERV-OTHER	340,164	69,700	69,700	207,200	197.3%	197.3%
55870 CONT SERV-DP MAINT	15,344	15,051	19,199	19,668	30.7%	2.4%
66000 SUPPLIES-BUILDING	23,016	26,004	26,004	26,004	0.0%	0.0%
66010 SUPPLIES-EQUIPMENT	69,741	75,000	75,000	75,000	0.0%	0.0%
66020 SUPPLIES - FILTER MEDIA	0	0	0	-	-	-
66090 SUPPLIES-OTHER	1,092	0	117	0	-	-100.0%
66300 CHEMICALS-GENERAL	18,229	35,344	35,344	32,820	-7.1%	-7.1%
66310 CHEMICALS-ODOR CNTRL	0	0	0	-	-	-
66315 CHEMICALS-LIQUID OXYGEN	26,135	24,600	24,600	38,010	54.5%	-
66320 CHEMICALS-SODIUM HYPOCH	841,475	1,012,371	950,000	942,890	-6.9%	3732.9%
66330 CHEMICALS-POLYMER THICKE	178,688	240,694	201,128	248,262	3.1%	-73.9%
66335 CHEMICALS-POLYMER DEWA1	874,949	939,777	945,000	984,719	4.8%	389.6%
66370 CHEMICALS-DEFOAMANT	43,299	74,784	60,000	36,480	-51.2%	-96.1%
66410 CHEMICALS-SODIUM BISULF	5,583	2,983	8,711	4,366	46.4%	-92.7%
66420 CHEMICALS-FERRIC	238,299	304,849	385,584	304,054	-0.3%	3390.5%
66910 TRAINING EXPENSES	6,914	9,000	9,000	9,000	0.0%	-97.7%
77800 LAUNDRY	8,250	9,600	9,600	9,600	0.0%	6.7%
77810 ENGINEERING SERV	3,000	25,000	25,000	25,000	0.0%	160.4%
88000 DUES	17,015	18,000	18,000	18,000	0.0%	-28.0%
88010 PUBLICATIONS	173	600	600	600	0.0%	-96.7%
88250 DISCOUNTS	0	0	0	-	-	-100.0%
TOTAL NON-PAYROLL	2,797,731	2,931,999	2,911,229	3,031,667	3.4%	4.1%
TOTAL	4,840,056	5,310,611	5,329,841	5,552,855	4.6%	4.2%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Conveyance 42000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	301,691	352,931	352,931	388,654	10.1%	10.1%
44020 SUNDAY PREMIUM		0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	440	213	213	681	219.8%	219.8%
44050 VACATION	39,603	38,168	38,168	41,005	7.4%	7.4%
44060 HOLIDAY	13,220	14,659	14,659	21,744	48.3%	48.3%
44070 PERSONAL LEAVE	5,868	4,886	4,886	7,248	48.3%	48.3%
44080 SICK	28,639	13,218	13,218	14,948	13.1%	13.1%
SUB TOTAL	<u>389,461</u>	<u>424,075</u>	<u>424,075</u>	<u>474,280</u>	<u>11.8%</u>	<u>11.8%</u>
44090 OVERTIME	47,011	54,000	54,000	54,000	0.0%	0.0%
SUB TOTAL	<u>436,472</u>	<u>478,075</u>	<u>478,075</u>	<u>528,280</u>	<u>10.5%</u>	<u>10.5%</u>
44200 EMPLOYERS FICA	25,253	29,802	29,802	32,853	10.2%	10.2%
44210 EMPLOYERS FICA/MEDIC	5,906	6,970	6,970	7,683	10.2%	10.2%
44220 EMPLOYERS PERA	31,587	35,856	35,856	39,621	10.5%	10.5%
44240 GROUP HOSP/MED	101,629	111,919	111,919	126,298	12.8%	12.8%
44260 GROUP DENTAL	4,847	5,075	5,075	5,607	10.5%	10.5%
44280 GROUP LIFE	524	569	569	851	49.6%	49.6%
44300 LONG-TERM DISABILITY	1,031	1,123	1,123	1,255	11.8%	11.8%
SUB TOTAL	<u>170,777</u>	<u>191,314</u>	<u>191,314</u>	<u>214,167</u>	<u>11.9%</u>	<u>11.9%</u>
TOTAL PAYROLL	<u>607,249</u>	<u>669,389</u>	<u>669,389</u>	<u>742,448</u>	<u>10.9%</u>	<u>10.9%</u>
44820 FUEL-NATURAL GAS	4,394	6,473	6,473	5,183	-19.9%	-19.9%
55000 ELECTRICITY	1,211,525	1,432,243	1,432,243	1,406,320	-1.8%	-1.8%
55200 TELEPHONE	2,717	5,100	5,100	4,800	-5.9%	-5.9%
55210 TELEMETER	115,067	114,750	115,000	119,365	4.0%	3.8%
55230 DIESEL	3,304	5,000	5,000	5,000	0.0%	0.0%
55240 WATER	32,591	16,000	36,000	44,232	176.5%	22.9%
55241 STORM WATER FEE	993	800	1,300	1,454	81.8%	11.8%
55570 REPAIRS-INTERCEPTORS	126,940	50,000	110,000	50,000	0.0%	-54.5%
55580 CLEAN-INTERCEPTORS	222,646	165,000	165,000	170,000	3.0%	3.0%
55805 CONT SERV-BIOFILTER	0	10,000	10,000	10,000	0.0%	0.0%
55860 CONT SERV-OTHER	4,936	10,500	10,500	10,500	0.0%	0.0%
55870 CONT SERV-DP MAINT	12,499	5,500	11,110	11,500	109.1%	3.5%
66000 SUPPLIES-BUILDING	832	1,200	1,200	1,200	0.0%	0.0%
66010 SUPPLIES-EQUIPMENT	34,486	25,000	25,000	25,000	0.0%	0.0%
66090 SUPPLIES-OTHER	0	0	2,055	-	-	-100.0%
66120 SUPPLIES SITE	0	0	0	-	-	-
66370 CHEMICALS-DEFOAMANT	4,589	5,000	5,000	5,000	0.0%	0.0%
66910 TRAINING EXPENSES	5,325	9,000	9,000	9,000	0.0%	0.0%
77200 EASEMENTS	21,893	22,000	22,000	22,660	3.0%	3.0%
77800 LAUNDRY	2,801	2,500	2,500	2,538	1.5%	1.5%
88000 DUES	0	200	200	200	0.0%	0.0%
88250 DISCOUNTS	0	0	0	-	-	-100.0%
TOTAL NON-PAYROLL	<u>1,807,538</u>	<u>1,886,266</u>	<u>1,974,681</u>	<u>1,903,953</u>	<u>0.9%</u>	<u>-3.6%</u>
TOTAL	<u>2,414,787</u>	<u>2,555,655</u>	<u>2,644,070</u>	<u>2,646,400</u>	<u>3.6%</u>	<u>0.1%</u>

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Biosolids 43000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	380,235	426,107	426,107	442,423	3.8%	3.8%
44040 SHIFT	26	8	8	2,120	26400.2%	26400.2%
44050 VACATION	44,145	35,082	35,082	36,899	5.2%	5.2%
44060 HOLIDAY	16,259	17,287	17,287	24,068	39.2%	39.2%
44070 PERSONAL LEAVE	5,929	5,762	5,762	8,023	39.2%	39.2%
44080 SICK	7,978	17,011	17,011	17,786	4.6%	4.6%
SUB TOTAL	<u>454,572</u>	<u>501,257</u>	<u>501,257</u>	<u>531,320</u>	6.0%	6.0%
44090 OVERTIME	19,081	15,000	15,000	17,000	13.3%	13.3%
SUB TOTAL	<u>473,653</u>	<u>516,257</u>	<u>516,257</u>	<u>548,320</u>	6.2%	6.2%
44200 EMPLOYERS FICA	27,325	32,144	32,144	34,070	6.0%	6.0%
44210 EMPLOYERS FICA/MEDIC	6,390	7,518	7,518	7,968	6.0%	6.0%
44220 EMPLOYERS PERA	34,758	38,719	38,719	41,124	6.2%	6.2%
44240 GROUP HOSP/MED	141,341	143,216	143,216	161,589	12.8%	12.8%
44260 GROUP DENTAL	6,906	6,453	6,453	7,113	10.2%	10.2%
44280 GROUP LIFE	627	586	586	986	68.2%	68.2%
44300 LONG-TERM DISABILITY	1,231	1,328	1,328	1,402	5.6%	5.6%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	<u>218,578</u>	<u>229,964</u>	<u>229,964</u>	<u>254,253</u>	10.6%	10.6%
TOTAL PAYROLL	<u>692,231</u>	<u>746,221</u>	<u>746,221</u>	<u>802,572</u>	7.6%	7.6%
44520 CONTRACT CLEANING	0	0	1,384	1,400	-	1.2%
44820 FUEL-NATURAL GAS	2,264	3,600	3,600	3,600	0.0%	0.0%
55000 ELECTRICITY	1,185	1,300	1,400	1,400	7.7%	0.0%
55200 TELEPHONE	3,065	2,525	3,100	3,264	29.3%	5.3%
55230 DIESEL	105,659	135,702	135,702	107,781	-20.6%	-20.6%
55850 CONT SERV-LAND APPLICA	0	0	0	0	-	-
55852 CONT SERV-FIELD WORK	3,496	12,000	20,000	15,000	25.0%	-25.0%
55860 CONT SERV-OTHER	16,212	18,000	20,000	22,000	22.2%	10.0%
66000 SUPPLIES-BUILDING	174	250	519	250	0.0%	-51.8%
66010 SUPPLIES-EQUIP	26,812	15,000	15,000	18,000	20.0%	20.0%
66090 SUPPLIES-OTHER	9	550	550	550	0.0%	0.0%
66110 SUPPLIES-SAFETY	836	800	800	800	0.0%	0.0%
66910 TRAINING EXPENSES	6,948	9,000	9,000	9,000	0.0%	0.0%
77300 MEETING EXPENSES	0	0	334	0	-	-100.0%
77400 TRAVEL	0	0	0	0	-	-
77800 LAUNDRY	5,128	4,300	4,800	4,800	11.6%	0.0%
88000 DUES	1,425	450	3,113	3,500	677.8%	12.4%
88010 PUBLICATIONS	0	0	0	0	-	-
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	<u>173,213</u>	<u>203,477</u>	<u>219,302</u>	<u>191,345</u>	-6.0%	-12.7%
TOTAL	<u><u>865,444</u></u>	<u><u>949,698</u></u>	<u><u>965,523</u></u>	<u><u>993,917</u></u>	4.7%	2.9%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Environmental Programs Wastewater 47000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	117,323	137,421	137,421	139,521	1.5%	1.5%
44020 SUNDAY PREMIUM	131	166	166	398	139.7%	139.7%
44040 SHIFT	27	10	12	77	667.3%	539.4%
44050 VACATION	7,331	9,459	9,459	10,504	11.1%	11.1%
44060 HOLIDAY	5,037	5,499	5,499	7,620	38.6%	38.6%
44070 PERSONAL LEAVE	1,803	1,833	1,833	2,540	38.6%	38.6%
44080 SICK	9,075	4,753	4,753	4,907	3.2%	3.2%
SUB TOTAL	<u>140,727</u>	<u>159,141</u>	<u>159,143</u>	<u>165,567</u>	<u>4.0%</u>	<u>4.0%</u>
44090 OVERTIME	6,272	8,000	10,000	10,000	25.0%	0.0%
SUB TOTAL	<u>146,999</u>	<u>167,141</u>	<u>169,143</u>	<u>175,567</u>	<u>5.0%</u>	<u>3.8%</u>
44200 EMPLOYERS FICA	8,158	10,419	10,419	10,941	5.0%	5.0%
44210 EMPLOYERS FICA/MEDIC	1,909	2,437	2,437	2,559	5.0%	5.0%
44220 EMPLOYERS PERA	10,795	12,536	12,536	13,168	5.0%	5.0%
44240 GROUP HOSP/MED	48,311	52,404	52,404	56,694	8.2%	8.2%
44260 GROUP DENTAL	2,269	2,318	2,318	2,570	10.9%	10.9%
44280 GROUP LIFE	196	236	236	349	47.8%	47.8%
44300 LONG-TERM DISABILITY	281	421	421	437	3.9%	3.9%
SUB TOTAL	<u>71,919</u>	<u>80,771</u>	<u>80,771</u>	<u>86,717</u>	<u>7.4%</u>	<u>7.4%</u>
TOTAL PAYROLL	<u>218,918</u>	<u>247,912</u>	<u>249,914</u>	<u>262,285</u>	<u>5.8%</u>	<u>5.0%</u>
55200 TELEPHONE	210	210	210	210	0.0%	0.0%
55860 CONT SERV-OTHER	24,745	17,350	17,350	25,400	46.4%	46.4%
55870 CONT SERV-DP MAINT	2,166	3,550	3,550	2,178	-38.6%	-38.6%
55880 CONT SERV-AD AGENCY	3,232	6,650	6,650		-100.0%	-100.0%
66010 SUPPLIES-EQUIPMENT	766	0	350	0	-	-100.0%
66090 SUPPLIES-OTHER	12,089	9,775	9,775	7,550	-22.8%	-22.8%
66910 TRAINING EXPENSES	5,654	7,078	7,078	5,670	-19.9%	-19.9%
77020 PUBLIC INFORMATION	23,716	21,225	21,225	12,675	-40.3%	-40.3%
77800 LAUNDRY	60	50	50	50	0.0%	0.0%
88000 DUES	228	480	480	560	16.7%	16.7%
88200 POSTAGE	860	700	700		-100.0%	-100.0%
88210 COPYING & PRINTING	3,641	2,500	2,500	8,500	240.0%	240.0%
88250 DISCOUNTS	0		0	0	-	-
88600 GRANTS TO GOV UNITS	0	0	0	0	-	-
88620 PROGRAM DEVELOPMENT	3,943	70,400	7,712	78,100	10.9%	912.7%
TOTAL NON-PAYROLL	<u>81,310</u>	<u>139,968</u>	<u>77,630</u>	<u>140,893</u>	<u>0.7%</u>	<u>81.5%</u>
TOTAL	<u><u>300,228</u></u>	<u><u>387,880</u></u>	<u><u>327,544</u></u>	<u><u>403,178</u></u>	<u><u>3.9%</u></u>	<u><u>23.1%</u></u>

Allocated Departments

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Business Services 60000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	864,519	1,065,859	1,065,859	1,142,705	7.2%	7.2%
44040 SHIFT	4	0	0	0	-	-
44050 VACATION	102,256	104,993	104,993	120,408	14.7%	14.7%
44060 HOLIDAY	35,785	43,222	43,222	63,112	46.0%	46.0%
44070 PERSONAL LEAVE	12,698	14,407	14,407	21,037	46.0%	46.0%
44080 SICK	31,554	27,665	27,665	32,250	16.6%	16.6%
SUB TOTAL	1,046,816	1,256,146	1,256,146	1,379,511	9.8%	9.8%
44090 OVERTIME	15,954	15,000	17,500	16,000	6.7%	-8.6%
SUB TOTAL	1,062,770	1,271,146	1,273,646	1,395,511	9.8%	9.6%
44200 EMPLOYERS FICA	63,150	79,524	79,524	87,183	9.6%	9.6%
44210 EMPLOYERS FICA/MEDIC	14,889	18,598	18,598	20,390	9.6%	9.6%
44220 EMPLOYERS PERA	79,673	95,336	95,336	104,663	9.8%	9.8%
44240 GROUP HOSP/MED	262,875	328,647	328,647	411,094	25.1%	25.1%
44260 GROUP DENTAL	14,023	16,061	16,061	20,153	25.5%	25.5%
44280 GROUP LIFE	2,251	2,714	2,714	3,919	44.4%	44.4%
44300 LONG-TERM DISABILITY	2,457	3,329	3,329	3,656	9.8%	9.8%
44340 WORKERS COMP	157,406	180,000	180,000	165,000	-8.3%	-8.3%
44350 UNEMPLOYMENT COMP	1,154	0	0	0	-	-
44390 OTHER BENEFITS	37,228	37,500	37,500	32,667	-12.9%	-12.9%
SUB TOTAL	635,106	761,709	761,709	848,724	11.4%	11.4%
TOTAL PAYROLL	1,697,876	2,032,855	2,035,355	2,244,236	10.4%	10.3%
44500 CONTRACT LABOR	0	0	0	0	-	-
44520 CONTRACT CLEANING	40,566	39,600	39,600	39,694	0.2%	0.2%
55000 ELECTRICITY	71,232	78,414	78,414	73,390	-6.4%	-6.4%
55200 TELEPHONE	15,303	15,720	15,720	15,720	0.0%	0.0%
55220 GASOLINE	29,012	29,400	29,400	28,275	-3.8%	-3.8%
55860 CONT SERV-OTHER	103,008	70,250	70,250	53,850	-23.3%	-23.3%
55870 CONT SERV-DP MAINT	256,900	239,593	239,593	430,226	79.6%	79.6%
55875 CONT SERV-SERV FEE	46,176	45,800	45,800	46,400	1.3%	1.3%
66070 SUPPLIES-OFFICE	4,190	5,000	5,000	5,000	0.0%	0.0%
66090 SUPPLIES-OTHER	22,994	5,000	6,000	5,000	0.0%	-16.7%
66140 SUPPLIES-TRAINING	0	0	0	0	-	-
66560 INSURANCE-PROPERTY/LIAB	243,700	264,900	264,900	264,900	0.0%	0.0%
66700 LEGAL	168,344	150,000	150,000	150,000	0.0%	0.0%
66750 AUDIT	41,766	42,300	48,555	50,000	18.2%	3.0%
66900 SAFETY PROGRAM	92,145	98,325	98,325	98,325	0.0%	0.0%
66905 TRAINING MATERIALS	1,735	500	500	500	0.0%	0.0%
66910 TRAINING EXPENSES	26,696	47,500	57,500	32,500	-31.6%	-43.5%
66920 TRAINING-TRAVEL	1,166	500	600	500	0.0%	-16.7%
66930 PERSONNEL	26,462	24,532	24,532	28,112	14.6%	14.6%
66940 LICENSE REIMBURSE	601	1,500	1,500	1,500	0.0%	0.0%
66950 TUITION REIMBURSE	14,199	15,000	15,000	15,000	0.0%	0.0%
77000 OTHER SPECIAL SERV	104,601	76,000	76,000	78,000	2.6%	2.6%
77010 BOARD MEMBERS COMP	20,776	20,000	20,000	20,000	0.0%	0.0%
77020 PUBLIC INFORMATION	0	0	0	0	-	-
77220 MOTOR VEHICLE LICENSE	291	1,000	1,000	1,000	0.0%	0.0%
77300 MEETING EXPENSES	8,793	7,500	7,500	7,500	0.0%	0.0%
77400 TRAVEL	784	750	1,500	750	0.0%	-50.0%
88000 DUES	18,254	20,000	20,000	20,000	0.0%	0.0%
88010 PUBLICATIONS	1,209	5,000	5,000	5,000	0.0%	0.0%
88200 POSTAGE	20,831	20,000	20,000	20,000	0.0%	0.0%
88210 COPYING & PRINTING	22,054	17,000	17,000	17,000	0.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
88500 BANK SERV CHARGE	188	350	350	350	0.0%	0.0%
TOTAL NON-PAYROLL	1,403,976	1,341,434	1,359,539	1,508,493	12.5%	11.0%
TOTAL	3,101,852	3,374,289	3,394,894	3,752,729	11.2%	10.5%

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

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	1,600,284	1,928,271	1,928,271	1,925,005	20.3%	-0.2%
44020 SUNDAY PREMIUM	8,012	14,634	14,634	7,769	-3.0%	-46.9%
44030 HOLIDAY PREMIUM	0	6,369	6,369	2,913		
44040 SHIFT	261	410	410	4,160	1494.0%	914.7%
44050 VACATION	176,164	163,560	163,560	172,313	-2.2%	5.4%
44060 HOLIDAY	70,095	78,228	78,228	104,969	49.8%	34.2%
44070 PERSONAL LEAVE	21,097	26,076	26,075	34,990	65.9%	34.2%
44080 SICK	102,016	78,468	78,468	78,742	-22.8%	0.3%
SUB TOTAL	1,977,929	2,296,015	2,296,015	2,330,862	17.8%	1.5%
44090 OVERTIME	66,973	74,500	74,500	74,500	11.2%	0.0%
SUB TOTAL	2,044,902	2,370,515	2,370,515	2,405,362	17.6%	1.5%
44200 EMPLOYERS FICA	121,596	147,382	147,381	149,418	22.9%	1.4%
44210 EMPLOYERS FICA/MEDIC	28,437	34,468	34,468	34,944	22.9%	1.4%
44220 EMPLOYERS PERA	153,684	177,789	177,789	180,402	17.4%	1.5%
44240 GROUP HOSP/MED	515,914	623,927	623,926	653,387	26.6%	4.7%
44260 GROUP DENTAL	24,908	27,322	27,322	29,624	18.9%	8.4%
44280 GROUP LIFE	2,152	2,421	2,421	4,022	86.9%	66.1%
44300 LONG-TERM DISABILITY	5,009	6,028	6,029	6,137	22.5%	1.8%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	851,700	1,019,337	1,019,336	1,057,935	24.2%	3.8%
TOTAL PAYROLL	2,896,602	3,389,852	3,389,851	3,463,298	19.6%	2.2%
44500 CONTRACT LABOR	0	0	0	0	-	-
44520 CONTRACT CLEANING	0	0	0	0	-	-
44800 FUEL OIL	2,924	1,368	2,500	3,420	17.0%	36.8%
44820 NATURAL GAS	184,052	134,897	134,897	313,695	70.4%	132.5%
55000 ELECTRICITY	2,098,077	2,371,130	2,371,130	1,026,870	-51.1%	-56.7%
55200 TELEPHONE	4,036	4,960	5,300	6,120	51.6%	15.5%
55230 DIESEL	2,029	240	1,000	2,000	-1.4%	100.0%
55240 WATER	158,417	180,659	180,659	188,431	18.9%	4.3%
55241 STORM WATER FEE	33,273	33,716	33,716	45,630	37.1%	35.3%
55510 INVOICE TOLERANCE	0	0	0	0	-	-
55512 INVOICE MATCH WRITE OFF	0	0	0	0	-	-
55520 REPAIRS-MAINTENANCE	620,221	681,000	687,088	686,000	10.6%	-0.2%
55525 INVENTORY ADJUSTMENTS	10,344	0	1,415	0	-100.0%	-100.0%
55530 INVENTORY COST VARIANCE	396	0	96	0	-100.0%	-100.0%
55800 CONT SERV-ELECTRIC	29,121	15,000	30,000	6,000	-79.4%	-80.0%
55820 CONT SERV-O&M PLANT	119,798	130,000	130,000	130,000	8.5%	0.0%
55835 CONT SERV-GENERATORS	18,663	130,000	105,000	355,000	1802.2%	238.1%
55840 CONT SERV-MOBILE	142,500	170,000	170,000	170,000	19.3%	0.0%
55860 CONT SERV-OTHER	72,053	107,500	107,500	106,000	47.1%	-1.4%
55895 MNSHARP REPAIR EXPENSE	0	0	0	0	-	-
66000 SUPPLIES-BUILDING	1,543	5,000	5,000	5,000	224.0%	0.0%
66010 SUPPLIES-EQUIPMENT	7,241	10,000	5,000	10,000	38.1%	100.0%
66050 SUPPLIES-LUBE	19,476	12,000	7,500	8,000	-58.9%	6.7%
66060 SUPPLIES-MAINTENANCE	71,214	69,980	59,980	69,000	-3.1%	15.0%
66090 SUPPLIES-OTHER	699	10,000	10,000	10,000	1330.6%	0.0%
66110 SUPPLIES-SAFETY	13,947	24,240	14,261	16,600	19.0%	16.4%
66130 SUPPLIES-TOOLS	21,078	28,800	18,300	27,300	29.5%	49.2%
66360 CHEMICALS-BOILER	0	2,000	2,000	2,000	-	0.0%
66910 TRAINING EXPENSES	30,069	21,800	26,021	22,300	-25.8%	-14.3%
77210 RENT-EQUIPMENT	0	8,500	17,500	9,700	-	-44.6%
77800 LAUNDRY	21,804	22,520	12,520	21,800	0.0%	74.1%
88020 PERMITS	755	1,800	12,000	0	-100.0%	-100.0%
88250 DISCOUNTS	0	0	12,000	0	-	-1
TOTAL NON-PAYROLL	3,683,730	4,177,110	4,162,383	3,240,867	-12.0%	-22.1%
TOTAL	6,580,332	7,566,962	7,552,234	6,704,165	1.9%	-11.2%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Mechanical Maintenance 66000

	<u>ACTUAL</u> <u>2023</u>	<u>BUDGET</u> <u>2024</u>	<u>ESTIMATE</u> <u>2024</u>	<u>BUDGET</u> <u>2025</u>	<u>% CHANGE</u> <u>BUDG 25/</u> <u>BUDG 2024</u>	<u>% CHANGE</u> <u>BUDG 25/</u> <u>EST 2024</u>
44010 DIRECT WAGES	785,261	855,000	855,000	878,456	2.7%	2.7%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	117	34	34	2,389	6927.3%	6927.3%
44050 VACATION	61,851	62,595	62,595	68,403	9.3%	9.3%
44060 HOLIDAY	33,150	34,372	34,372	47,212	37.4%	37.4%
44070 PERSONAL LEAVE	9,816	11,457	11,457	15,737	37.4%	37.4%
44080 SICK	44,243	34,885	34,885	35,926	3.0%	3.0%
SUB TOTAL	934,438	998,343	998,343	1,048,123	5.0%	5.0%
44090 OVERTIME	24,662	30,000	30,000	30,000	0.0%	0.0%
SUB TOTAL	959,100	1,028,343	1,028,343	1,078,123	4.8%	4.8%
44200 EMPLOYERS FICA	56,556	63,894	63,894	66,955	4.8%	4.8%
44210 EMPLOYERS FICA/MEDIC	13,227	14,943	14,943	15,659	4.8%	4.8%
44220 EMPLOYERS PERA	72,193	77,126	77,126	80,859	4.8%	4.8%
44240 GROUP HOSP/MED	265,947	278,371	278,371	310,208	11.4%	11.4%
44260 GROUP DENTAL	12,597	11,775	11,775	13,787	17.1%	17.1%
44280 GROUP LIFE	1,004	1,051	1,051	1,840	75.1%	75.1%
44300 LONG-TERM DISABILITY	2,393	2,646	2,646	2,771	4.7%	4.7%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	423,917	449,806	449,806	492,080	9.4%	9.4%
TOTAL PAYROLL	1,383,017	1,478,149	1,478,149	1,570,203	6.2%	6.2%
44500 CONTRACT LABOR	0	0	0		-	-
55200 TELEPHONE	1,458	1,200	1,400	1,200	0.0%	-14.3%
55230 DIESEL	2,029	240	1,000	2,000	733.3%	100.0%
55510 INVOICE TOLERANCE	0	0	0		-	-
55512 INVOICE MATCH WRITE OFF	0	0	0		-	-
55520 REPAIRS-MAINTENANCE	441,487	475,000	475,000	475,000	0.0%	0.0%
55525 INVENTORY ADJUSTMENTS	10,344	0	1,415		-	-100.0%
55530 INVENTORY COST VARIANCE	396	0	96		-	-100.0%
55800 CONT SERV-ELECTRIC	0	0	0		-	-
55820 CONT SERV-O&M PLANT	119,798	130,000	130,000	130,000	0.0%	0.0%
55840 CONT SERV-MOBILE	142,500	170,000	170,000	170,000	0.0%	0.0%
55860 CONT SERV-OTHER	65,513	95,000	95,000	95,000	0.0%	0.0%
55895 MNSHARP REPAIR EXPENSE	0	0	0		-	-
66000 SUPPLIES-BUILDING	0	0	200	0	-	-100.0%
66050 SUPPLIES-LUBE	19,476	12,000	7,500	8,000	-33.3%	6.7%
66060 SUPPLIES-MAINTENANCE	48,900	50,000	40,000	45,000	-10.0%	12.5%
66090 SUPPLIES-OTHER	699	0	0		-	-
66110 SUPPLIES-SAFETY	9,914	10,000	21	10,000	0.0%	47519.0%
66130 SUPPLIES-TOOLS	15,780	18,000	7,500	20,000	11.1%	166.7%
66910 TRAINING EXPENSES	1,644	5,000	21	5,000	0.0%	23709.5%
77210 RENT-EQUIPMENT	0	2,500	10,000	2,500	0.0%	-75.0%
77800 LAUNDRY	11,929	12,000	2,500	11,000	-8.3%	340.0%
88020 PERMITS	610	0	12,000		-	-100.0%
88250 DISCOUNTS	0	0	12,000		-	-1
TOTAL NON-PAYROLL	892,477	980,940	965,653	974,700	-0.6%	0.9%
TOTAL	2,275,494	2,459,089	2,443,802	2,544,903	3.5%	4.1%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Facilities & Utilities 67000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 24/ BUDG 2024	BUDG 24/ EST 2024
44010 DIRECT WAGES	180,215	296,445	296,445	249,331	-15.9%	-15.9%
40204 SUNDAY PREMIUM	8,012	14,634	14,634	7,769	-46.9%	-46.9%
44030 HOLIDAY PREMIUM		6,369	6,369	2,913	-54.3%	-54.3%
44040 SHIFT	101	234	234	1,056	350.8%	351.3%
44050 VACATION	44,101	29,428	29,428	21,563	-26.7%	-26.7%
44060 HOLIDAY	9,512	12,217	12,217	13,442	10.0%	10.0%
44070 PERSONAL LEAVE	2,603	4,072	4,072	4,481	10.0%	10.0%
44080 SICK	13,423	12,420	12,420	10,009	-19.4%	-19.4%
SUB TOTAL	257,967	375,821	375,819	310,564	-17.4%	-17.4%
44090 OVERTIME	29,127	27,000	27,000	27,000	0.0%	0.0%
SUB TOTAL	287,094	402,821	402,819	337,564	-16.2%	-16.2%
44200 EMPLOYERS FICA	17,469	25,111	25,111	20,966	-16.5%	-16.5%
44210 EMPLOYERS FICA/MEDIC	4,085	5,873	5,873	4,903	-16.5%	-16.5%
44220 EMPLOYERS PERA	21,811	30,212	30,212	25,317	-16.2%	-16.2%
44240 GROUP HOSP/MED	57,182	115,558	115,558	94,640	-18.1%	-18.1%
44260 GROUP DENTAL	2,783	5,151	5,151	4,393	-14.7%	-14.7%
44280 GROUP LIFE	225	356	356	500	40.2%	40.3%
44300 LONG-TERM DISABILITY	527	940	940	792	-15.7%	-15.8%
44350 UNEMPLOYMENT		0	0	0	-	-
SUB TOTAL	104,082	183,201	183,201	151,511	-17.3%	-17.3%
TOTAL PAYROLL	391,176	586,021	586,020	489,076	-16.5%	-16.5%
44520 CONTRACT CLEANING		0			-	-
44800 FUEL OIL	2,924	1,368	2,500	3,420	150.0%	36.8%
44820 NATURAL GAS	184,052	134,897	134,897	313,695	132.5%	132.5%
55000 ELECTRICITY	2,098,077	2,371,130	2,371,130	1,026,870	-56.7%	-56.7%
55200 TELEPHONE	159	160	300	816	410.0%	172.0%
55240 WATER	158,417	180,659	180,659	188,431	4.3%	4.3%
55241 STORM WATER FEE	33,273	33,716	33,716	45,630	35.3%	35.3%
55520 REPAIRS MAINT	2,296	5,000	11,088	10,000	100.0%	-9.8%
55835 CONT SERV-GENERATORS	0	0	0	325,000	-	-
55860 CONT SERV-OTHER	540	11,000	11,000	11,000	0.0%	0.0%
66000 SUPPLIES-BUILDING	1,543	5,000	5,000	5,000	0.0%	0.0%
66010 SUPPLIES-EQUIPMENT	7,241	10,000	5,000	10,000	0.0%	100.0%
66060 SUPPLIES-MAINTENANCE			54		-	-100.0%
66090 SUPPLIES-OTHER		10,000	10,000	10,000	0.0%	0.0%
66110 SUPPLIES-SAFETY	1,508	1,800	1,800	1,800	0.0%	0.0%
66130 SUPPLIES-TOOLS		1,800	1,800	1,800	0.0%	0.0%
66360 CHEMICALS-BOILER		2,000	2,000	2,000	0.0%	0.0%
66910 TRAINING EXPENSES		1,000	1,000	1,000	0.0%	0.0%
77800 LAUNDRY	2,159	2,000	1,500	2,000	0.0%	33.3%
88250 DISCOUNTS			0		-	-
TOTAL NON-PAYROLL	2,492,189	2,771,530	2,773,444	1,958,463	-29.3%	-29.4%
TOTAL	2,883,365	3,357,551	3,359,464	2,447,539	-27.1%	-27.1%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Electrical Maintenance 68000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	634,808	776,826	776,826	797,219	2.6%	2.6%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	43	142	142	715	405.3%	403.5%
44050 VACATION	70,212	71,537	71,537	82,347	15.1%	15.1%
44060 HOLIDAY	27,433	31,639	31,639	44,315	40.1%	40.1%
44070 PERSONAL LEAVE	8,678	10,546	10,546	14,772	40.1%	40.1%
44080 SICK	44,350	31,163	31,163	32,807	5.3%	5.3%
SUB TOTAL	<u>785,524</u>	<u>921,852</u>	<u>921,853</u>	<u>972,175</u>	<u>5.5%</u>	<u>5.5%</u>
44090 OVERTIME	13,184	17,500	17,500	17,500	0.0%	0.0%
SUB TOTAL	<u>798,708</u>	<u>939,352</u>	<u>939,353</u>	<u>989,675</u>	<u>5.4%</u>	<u>5.4%</u>
44200 EMPLOYERS FICA	47,571	58,376	58,376	61,496	5.3%	5.3%
44210 EMPLOYERS FICA/MEDIC	11,125	13,652	13,652	14,382	5.3%	5.3%
44220 EMPLOYERS PERA	59,680	70,451	70,451	74,226	5.4%	5.4%
44240 GROUP HOSP/MED	192,785	229,997	229,997	248,539	8.1%	8.1%
44260 GROUP DENTAL	9,528	10,396	10,396	11,444	10.1%	10.1%
44280 GROUP LIFE	923	1,014	1,014	1,682	66.0%	65.9%
44300 LONG-TERM DISABILITY	2,089	2,443	2,443	2,574	5.4%	5.4%
SUB TOTAL	<u>323,701</u>	<u>386,330</u>	<u>386,329</u>	<u>414,344</u>	<u>7.3%</u>	<u>7.3%</u>
TOTAL PAYROLL	<u>1,122,409</u>	<u>1,325,682</u>	<u>1,325,682</u>	<u>1,404,019</u>	<u>5.9%</u>	<u>5.9%</u>
44500 CONTRACT LABOR	0	0	0	0	-	-
55200 TELEPHONE	2,419	3,600	3,600	4,104	14.0%	14.0%
55520 REPAIRS-MAINTENANCE	176,438	201,000	201,000	201,000	0.0%	0.0%
55800 CONT SERV-ELECTRIC	29,121	15,000	30,000	6,000	-60.0%	-80.0%
55835 CONT SERV-GENERATORS	18,663	130,000	105,000	30,000	-76.9%	-71.4%
55860 CONT SERV-OTHER	6,000	1,500	1,500	0	-100.0%	-100.0%
55895 MNSHARP REPAIR EXPENSE	0	0	0	0	-	-
66060 SUPPLIES-MAINTENANCE	22,314	19,980	19,980	24,000	20.1%	20.1%
66090 SUPPLIES-OTHER	0	0	0	0	-	-
66110 SUPPLIES-SAFETY	2,525	12,440	12,440	4,800	-61.4%	-61.4%
66130 SUPPLIES-TOOLS	5,298	9,000	9,000	5,500	-38.9%	-38.9%
66910 TRAINING EXPENSES	28,425	15,800	25,000	16,300	3.2%	-34.8%
77210 RENT-EQUIPMENT	0	6,000	7,500	7,200	20.0%	-4.0%
77800 LAUNDRY	7,716	8,520	8,520	8,800	3.3%	3.3%
88020 PERMITS	145	1,800	0	0	-100.0%	-
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	<u>299,064</u>	<u>424,640</u>	<u>423,540</u>	<u>307,704</u>	<u>-27.5%</u>	<u>-27.3%</u>
TOTAL	<u><u>1,421,473</u></u>	<u><u>1,750,322</u></u>	<u><u>1,749,222</u></u>	<u><u>1,711,723</u></u>	<u><u>-2.2%</u></u>	<u><u>-2.1%</u></u>

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Planning & Engineering 70000

	<u>ACTUAL</u> <u>2023</u>	<u>BUDGET</u> <u>2024</u>	<u>ESTIMATE</u> <u>2024</u>	<u>BUDGET</u> <u>2025</u>	<u>% CHANGE</u> <u>BUDG 25/</u> <u>BUDG 2024</u>	<u>% CHANGE</u> <u>BUDG 25/</u> <u>EST 2024</u>
44010 DIRECT WAGES	646,351	800,523	800,523	835,107	4.3%	4.3%
44040 SHIFT	143	351	351	55	-84.2%	-84.2%
44050 VACATION	69,772	74,375	74,375	70,010	-5.9%	-5.9%
44060 HOLIDAY	27,367	32,484	32,484	45,042	38.7%	38.7%
44070 PERSONAL LEAVE	9,335	10,828	10,828	15,014	38.7%	38.7%
44080 SICK	22,484	30,102	30,102	31,170	3.6%	3.5%
SUB TOTAL	<u>775,452</u>	<u>948,663</u>	<u>948,663</u>	<u>996,399</u>	<u>5.0%</u>	<u>5.0%</u>
44090 OVERTIME	18,592	18,000	16,000	<u>16,000</u>	-11.1%	0.0%
SUB TOTAL	<u>794,044</u>	<u>966,663</u>	<u>964,663</u>	<u>1,012,399</u>	<u>4.7%</u>	<u>4.9%</u>
44200 EMPLOYERS FICA	46,119	59,949	59,949	62,033	3.5%	3.5%
44210 EMPLOYERS FICA/MEDIC	10,786	14,064	14,064	14,728	4.7%	4.7%
44220 EMPLOYERS PERA	59,391	72,500	72,500	75,930	4.7%	4.7%
44240 GROUP HOSP/MED	213,720	279,490	279,490	248,713	-11.0%	-11.0%
44260 GROUP DENTAL	10,477	12,578	12,578	11,768	-6.4%	-6.4%
44280 GROUP LIFE	1,058	1,165	1,165	1,825	56.7%	56.6%
44300 LONG-TERM DISABILITY	2,059	2,513	2,513	2,640	5.1%	5.1%
SUB TOTAL	<u>343,610</u>	<u>442,259</u>	<u>442,259</u>	<u>417,637</u>	<u>-5.6%</u>	<u>-5.6%</u>
TOTAL PAYROLL	<u>1,137,654</u>	<u>1,408,922</u>	<u>1,406,922</u>	<u>1,430,035</u>	<u>1.5%</u>	<u>1.6%</u>
55200 TELEPHONE	2,888	4,000	3,600	4,500	12.5%	25.0%
55210 TELEMETERING	662	750	750	750	0.0%	0.0%
55870 CONT SERV-DP MAINT	17,816	18,900	19,205	32,000	69.3%	66.6%
66010 SUPPLIES-EQUIPMENT	192		0		-	-
66070 SUPPLIES-OFFICE	56		0		-	-
66090 SUPPLIES-OTHER	3,280	2,600	9,500	9,500	265.4%	0.0%
66910 TRAINING EXPENSES	12,866	10,000	10,000	14,000	40.0%	40.0%
77800 LAUNDRY	541	1,000	1,300	1,200	20.0%	-7.7%
77810 ENGINEERING SERVICES	1,713	2,000	2,000	5,000	150.0%	150.0%
77900 SOLID WASTE MANAGEMENT F	0	50,000	0	0	-100.0%	-
88000 DUES	1,534	3,500	3,500	5,000	42.9%	42.9%
88010 PUBLICATIONS	343	200	200	1,000	400.0%	400.0%
88600 WASTEWATER PLANNING GRA	7,500	7,000	7,500	10,000	42.9%	33.3%
TOTAL NON-PAYROLL	<u>49,391</u>	<u>99,950</u>	<u>50,055</u>	<u>82,950</u>	<u>-17.0%</u>	<u>65.7%</u>
TOTAL	<u><u>1,187,045</u></u>	<u><u>1,508,872</u></u>	<u><u>1,456,977</u></u>	<u><u>1,512,985</u></u>	<u><u>0.3%</u></u>	<u><u>3.8%</u></u>

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Management Information Services 74000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	346,196	416,624	416,624	435,400	4.5%	4.5%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	59	277	277	147	-46.9%	-46.9%
44050 VACATION	24,745	31,274	31,274	35,630	13.9%	13.9%
44060 HOLIDAY	14,880	16,519	16,519	23,417	41.8%	41.8%
44070 PERSONAL LEAVE	6,472	5,506	5,506	7,806	41.8%	41.8%
44080 SICK	14,853	14,800	14,800	15,660	5.8%	5.8%
SUB TOTAL	<u>407,205</u>	<u>485,001</u>	<u>485,000</u>	<u>518,061</u>	<u>6.8%</u>	<u>6.8%</u>
44090 OVERTIME	10,995	13,500	13,500	13,500	0.0%	0.0%
SUB TOTAL	<u>418,200</u>	<u>498,501</u>	<u>498,500</u>	<u>531,561</u>	<u>6.6%</u>	<u>6.6%</u>
44200 EMPLOYERS FICA	24,837	36,501	36,501	38,506	5.5%	5.5%
44210 EMPLOYERS FICA/MEDIC	5,808	7,259	7,259	7,739	6.6%	6.6%
44220 EMPLOYERS PERA	31,254	37,388	37,388	39,867	6.6%	6.6%
44240 GROUP HOSP/MED	109,593	146,184	146,184	159,098	8.8%	8.8%
44260 GROUP DENTAL	5,379	6,626	6,626	7,327	10.6%	10.6%
44280 GROUP LIFE	523	680	680	1,051	54.5%	54.6%
44300 LONG-TERM DISABILITY	768	1,285	1,285	1,372	6.8%	6.8%
44350 UNEMPLOYMENT	3,749	0	0	0	-	-
SUB TOTAL	<u>181,911</u>	<u>235,922</u>	<u>235,923</u>	<u>254,961</u>	<u>8.1%</u>	<u>8.1%</u>
TOTAL PAYROLL	<u>600,111</u>	<u>734,423</u>	<u>734,423</u>	<u>786,521</u>	<u>7.1%</u>	<u>7.1%</u>
55200 TELEPHONE	4,767	6,180	7,313	6,746	9.2%	-7.8%
55210 TELEMETER	45,679	45,584	45,189	46,002	0.9%	1.8%
55813 CONT SERV-DISP ELECTRONIC	58,933	0	0	-	-	-
55868 CONT SERV-HARDWARE MAIN	127,319	31,324	30,828	27,656	-11.7%	-10.3%
55870 CONT SERV-DP MAINT	0	140,974	154,556	164,289	16.5%	6.3%
66010 SUPPLIES-EQUIPMENT	62,256	75,128	74,125	86,246	14.8%	16.4%
66070 SUPPLIES-OFFICE	181	0	400	0	-	-100.0%
66090 SUPPLIES-OTHER	803	400	4,770	400	0.0%	-91.6%
66125 SUPPLIES-SOFTWARE	1,588	4,770	4,743	4,450	-6.7%	-6.2%
66910 TRAINING EXPENSES	8,350	3,839	0	3,870	0.8%	-
77800 LAUNDRY	166	0	134,335	0	-	-100.0%
77810 ENGINEERING SERV	127,926	134,335	0	198,624	47.9%	-
88000 DUES	0	0	0	0	-	-
88010 PUBLIC/COMM SERV	0	0	456,259	0	-	-100.0%
TOTAL NON-PAYROLL	<u>437,968</u>	<u>442,534</u>	<u>912,518</u>	<u>538,283</u>	<u>21.6%</u>	<u>-41.0%</u>
TOTAL	<u><u>1,038,079</u></u>	<u><u>1,176,957</u></u>	<u><u>1,646,941</u></u>	<u><u>1,324,804</u></u>	<u><u>12.6%</u></u>	<u><u>-19.6%</u></u>

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Lab Services 77000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	540,460	599,775	599,775	546,595	-8.9%	-8.9%
44040 SHIFT	1	0	0	0	-	-
44050 VACATION	63,278	58,790	58,790	60,189	2.4%	2.4%
44060 HOLIDAY	21,923	24,579	24,579	30,456	23.9%	23.9%
44070 PERSONAL LEAVE	6,922	8,193	8,193	10,152	23.9%	23.9%
44080 SICK	12,569	23,493	23,493	21,256	-9.5%	-9.5%
SUB TOTAL	645,153	714,830	714,830	668,648	-6.5%	-6.5%
44090 OVERTIME	8,729	4,000	3,000	3,000	-25.0%	0.0%
SUB TOTAL	653,882	718,830	717,830	671,648	-6.6%	-6.4%
44200 EMPLOYERS FICA	39,107	50,161	50,161	47,191	-5.9%	-5.9%
44210 EMPLOYERS FICA/MEDIC	9,146	10,454	10,454	9,770	-6.5%	-6.5%
44220 EMPLOYERS PERA	48,978	53,912	53,912	50,374	-6.6%	-6.6%
44240 GROUP HOSP/MED	124,218	129,108	129,108	139,786	8.3%	8.3%
44260 GROUP DENTAL	6,186	5,891	5,891	6,491	10.2%	10.2%
44280 GROUP LIFE	752	823	823	1,202	46.1%	46.1%
44300 LONG-TERM DISABILITY	1,595	1,894	1,894	1,772	-6.5%	-6.4%
SUB TOTAL	229,982	252,243	252,243	256,586	1.7%	1.7%
TOTAL PAYROLL	883,864	971,073	970,073	928,234	-4.4%	-4.3%
55200 TELEPHONE	1,202	1,000	1,500	1,500	50.0%	0.0%
55860 CONT SERV-OTHER	20,825	18,900	20,000	20,000	5.8%	0.0%
55870 CONT SERV-DP MAINT	15,559	18,700	18,700	18,700	0.0%	0.0%
66010 SUPPLIES - EQUIPMENT	16,270	2,000	10,000	6,000	200.0%	-40.0%
66040 SUPPLIES-LAB	48,415	55,000	55,000	60,000	9.1%	9.1%
66070 SUPPLIES-OFFICE	0	25	20	20	-20.0%	0.0%
66090 SUPPLIES-OTHER	67	95	50	50	-47.4%	0.0%
66910 TRAINING EXPENSES	2,001	750	500	700	-6.7%	40.0%
77800 LAUNDRY	2,208	2,000	2,520	2,500	25.0%	-0.8%
77820 LAB SERVICES	53,842	90,000	80,000	80,000	-11.1%	0.0%
88000 DUES	0	0	0	0	-	-
88010 PUBLICATIONS	0	0	0	0	-	-
88020 PERMITS & CERTIFICATIONS	50,276	61,000	61,000	60,000	-1.6%	-1.6%
88250 DISCOUNTS	0	0	0	0	-	-
88620 PROGRAM DEVELOP	0	0	0	0	-	-
TOTAL NON-PAYROLL	210,665	249,470	249,290	249,470	0.0%	0.1%
TOTAL	1,094,529	1,220,543	1,219,363	1,177,704	-3.5%	-3.4%

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

	<u>ACTUAL 2023</u>	<u>BUDGET 2024</u>	<u>ESTIMATE 2024</u>	<u>BUDGET 2025</u>	<u>% CHANGE BUDG 25/ BUDG 2024</u>	<u>% CHANGE BUDG 25/ EST 2024</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 27TH	\$ 6,405,287	\$ 7,252,664	\$ 6,573,449	\$ 6,786,511	-6.4%	3.2%
51000 MATERIALS RECOVERY CENTER	\$ 1,320,329	\$ 1,354,819	\$ 1,460,864	\$ 1,521,824	12.3%	4.2%
55000 ORGANICS COMPOSTING SITE	\$ 388,016	\$ 421,551	\$ 416,707	\$ 448,675	6.4%	7.7%
56000 HOUSEHOLD HAZARDOUS WASTE	\$ 936,918	\$ 1,025,027	\$ 1,026,997	\$ 1,088,427	6.2%	6.0%
57000 ENV PROG SW	\$ 802,450	\$ 1,035,362	\$ 1,042,862	\$ 1,059,719	2.4%	1.6%
58000 SW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ 9,853,000</u>	<u>\$ 11,089,423</u>	<u>\$ 10,520,879</u>	<u>\$ 10,905,155</u>	<u>-1.7%</u>	<u>3.7%</u>
OPERATIONS & MAINTENANCE						
66000 MECHANICAL MAINTENANCE	\$ 164,973	\$ 178,284	\$ 177,622	\$ 186,974	4.9%	5.3%
67000 FACILITIES & UTILITIES	\$ -	\$ -	\$ -	\$ -	-	-
68000 ELECTRICAL MAINTENANCE	\$ 103,057	\$ 126,898	\$ 126,819	\$ 116,397	-8.3%	-8.2%
BUSINESS SERVICES						
60000 BUSINESS SERVICES	\$ 1,100,227	\$ 1,196,860	\$ 1,204,169	\$ 1,331,093	11.2%	10.5%
PLANNING & TECH SERVICES						
70000 PLANNING & ENGINEERING	\$ 308,632	\$ 392,307	\$ 378,814	\$ 393,376	0.3%	3.8%
74000 MANAGEMENT INFO SYS	\$ 254,370	\$ 288,401	\$ 291,764	\$ 324,629	12.6%	11.3%
77000 LAB SERVICES	\$ 146,339	\$ 163,187	\$ 163,029	\$ 157,459	-3.5%	-3.4%
SUB TOTAL	<u>\$ 709,340</u>	<u>\$ 843,894</u>	<u>\$ 833,607</u>	<u>\$ 875,464</u>	<u>3.7%</u>	<u>5.0%</u>
TOTAL	<u><u>\$ 11,930,597</u></u>	<u><u>\$ 13,435,359</u></u>	<u><u>\$ 12,863,095</u></u>	<u><u>\$ 13,415,083</u></u>	<u><u>-0.2%</u></u>	<u><u>4.3%</u></u>

This page is intentionally left blank.

Direct Solid Waste Departments

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Transfer Station 50000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	44,191	46,933	46,933	48,492	3.3%	3.3%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	0	0	0	0	-	-
44050 VACATION	5,529	4,955	4,955	5,828	17.6%	17.6%
44060 HOLIDAY	1,788	1,923	1,923	2,729	41.9%	41.9%
44070 PERSONAL LEAVE	479	641	641	910	41.9%	41.9%
44080 SICK	917	1,096	1,096	1,175	7.2%	7.2%
SUB TOTAL	<u>52,904</u>	<u>55,548</u>	<u>55,548</u>	<u>59,135</u>	<u>6.5%</u>	<u>6.5%</u>
44090 OVERTIME	703	1,000	900	800	-20.0%	-11.1%
SUB TOTAL	<u>53,607</u>	<u>56,548</u>	<u>56,448</u>	<u>59,935</u>	<u>6.0%</u>	<u>6.2%</u>
44200 EMPLOYERS FICA	3,188	9,198	9,198	9,379	2.0%	2.0%
44210 EMPLOYERS FICA/MEDIC	746	829	829	878	5.9%	5.9%
44220 EMPLOYERS PERA	4,032	4,241	4,241	4,495	6.0%	6.0%
44240 GROUP HOSP/MED	14,088	14,781	14,781	15,044	1.8%	1.8%
44260 GROUP DENTAL	720	693	693	769	10.9%	10.9%
44280 GROUP LIFE	124	130	130	159	22.0%	22.0%
44300 LONG-TERM DISABILITY	138	147	147	157	6.6%	6.6%
SUB TOTAL	<u>23,036</u>	<u>30,019</u>	<u>30,019</u>	<u>30,880</u>	<u>2.9%</u>	<u>2.9%</u>
TOTAL PAYROLL	<u>76,643</u>	<u>86,567</u>	<u>86,467</u>	<u>90,815</u>	<u>4.9%</u>	<u>5.0%</u>
44520 CONTRACT CLEANING	3,960	4,500	5,000	5,000	11.1%	0.0%
55000 ELECTRICITY	6,016	7,500	7,400	8,200	9.3%	10.8%
55200 TELEPHONE	420	500	420	450	-10.0%	7.1%
55701 SW DISPOSAL-RESIDUE	4,293,312	5,028,822	4,536,593	4,646,963	-7.6%	2.4%
55703 TR STA OPER & TRANS	1,977,120	2,080,275	1,899,468	1,990,883	-4.3%	4.8%
55705 ANNUAL UNACCEPTABLE INCE	8,458	12,000	8,000	8,000	-33.3%	0.0%
55810 CONT SERV-DISP APPL	0	0	0	0	-	-
55813 CONT SERV-DISP ELECTR	2,111	2,000	2,000	2,000	0.0%	0.0%
55815 CONT SERV-DISP TIRE	652	1,000	800	1,000	0.0%	25.0%
55860 CONT SERV-OTHER	25,666	20,000	20,000	24,000	20.0%	20.0%
55870 CONT SERV-DP MAINT	4,594	5,000	4,600	5,000	0.0%	8.7%
55900 CONT SERV-ENFORCEMENT	0	1,000	0	0	-100.0%	-
66000 SUPPLIES-BLDG	4,182	1,000	500	1,000	0.0%	100.0%
66090 SUPPLIES-OTHER	1,236	1,000	1,200	1,200	20.0%	0.0%
66910 TRAINING EXPENSES	0	0	0	0	-	-
66940 LICENSE REIMBURSE	0	0	0	0	-	-
88000 DUES	680	1,000	500	1,500	50.0%	200.0%
88210 COPYING & PRINTING	237	500	500	500	0.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	<u>6,328,644</u>	<u>7,166,097</u>	<u>6,486,982</u>	<u>6,695,696</u>	<u>-6.6%</u>	<u>3.2%</u>
TOTAL	<u><u>6,405,287</u></u>	<u><u>7,252,664</u></u>	<u><u>6,573,449</u></u>	<u><u>6,786,511</u></u>	<u><u>-6.4%</u></u>	<u><u>3.2%</u></u>

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Materials Recovery Center 51000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	339,107	375,164	375,164	396,511	5.7%	5.7%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	3	0	0	0	-	-
44050 VACATION	21,626	23,616	23,616	27,147	15.0%	15.0%
44060 HOLIDAY	13,671	14,592	14,592	20,857	42.9%	42.9%
44070 PERSONAL LEAVE	3,359	4,864	4,864	6,952	42.9%	42.9%
44080 SICK	8,083	15,173	15,173	16,281	7.3%	7.3%
SUB TOTAL	385,849	433,409	433,409	467,747	7.9%	7.9%
44090 OVERTIME	15,995	20,000	20,000	20,000	0.0%	0.0%
SUB TOTAL	401,844	453,409	453,409	487,747	7.6%	7.6%
44200 EMPLOYERS FICA	24,092	33,804	33,804	35,903	6.2%	6.2%
44210 EMPLOYERS FICA/MEDIC	5,635	6,583	6,583	7,081	7.6%	7.6%
44220 EMPLOYERS PERA	28,903	34,006	34,006	36,581	7.6%	7.6%
44240 GROUP HOSP/MED	48,884	52,601	52,601	84,187	60.0%	60.0%
44260 GROUP DENTAL	4,240	4,122	4,122	4,402	6.8%	6.8%
44280 GROUP LIFE	421	520	520	996	91.6%	91.6%
44300 LONG-TERM DISABILITY	782	1,149	1,149	1,240	7.9%	7.9%
44350 UNEMPLOYMENT COMP	3,336	5,000	15,613	5,000	0.0%	-68.0%
SUB TOTAL	116,293	137,785	148,398	175,390	27.3%	18.2%
TOTAL PAYROLL	518,137	591,194	601,807	663,137	12.2%	10.2%
44520 CONTRACT CLEANING	3,843	5,000	4,400	5,000	0.0%	13.6%
44800 FUEL-FUEL OIL	3,087	2,800	2,500	0	-100.0%	-100.0%
44830 FUEL-PROPANE	0	0	1,000	3,500	-	250.0%
55000 ELECTRICITY	7,372	9,100	9,000	9,000	-1.1%	0.0%
55200 TELEPHONE	1,569	1,600	1,600	1,600	0.0%	0.0%
55210 TELEMETER	0	0	4,800	4,800	-	0.0%
55230 DIESEL	7,044	9,400	8,000	8,000	-14.9%	0.0%
55240 WATER	0	0	0	0	-	-
55702 SW DISPOSAL-MRC	232,377	211,925	259,855	252,887	19.3%	-2.7%
55704 SW HAULLING-MRC	210,975	210,000	238,401	225,000	7.1%	-5.6%
55706 SW DISPOSAL-COMMUNITY ASSISTANC	1,597	2,000	1,600	2,000	0.0%	25.0%
55790 CONT SERV-DISP HH RECYCLING	44,740	50,000	36,000	45,000	-10.0%	25.0%
55807 CONT SERV-WOOD GRINDING	1,470	3,000	3,000	3,000	0.0%	0.0%
55808 CONT SERV-SNOW PLOWING	7,480	15,000	3,000	15,000	0.0%	400.0%
55810 CONT SERV-DISP-APPL	0	0	0	0	-	-
55812 CONT SERV-MATRESSES	95,720	90,000	115,000	115,000	27.8%	0.0%
55813 CONT SERV-DISP-ELECTRONICS	48,419	45,000	48,000	45,000	0.0%	-6.3%
55815 CONT SERV-DISP TIRE	40,235	40,000	52,000	52,000	30.0%	0.0%
55860 CONT SERV-OTHER	33,592	23,000	23,000	25,000	8.7%	8.7%
55871 CONT SERV-MOBILE DEVICE	5,357	2,000	3,000	3,000	50.0%	0.0%
55895 MNSHARP REPAIR EXPENSE	0	0	0	1,000	-	-
66010 SUPPLIES-EQUIP	2,028	1,000	2,000	2,000	100.0%	0.0%
66070 SUPPLIES-OFFICE	238	200	300	300	50.0%	0.0%
66090 SUPPLIES-OTHER	3,869	3,000	3,000	3,000	0.0%	0.0%
66110 SUPPLIES-SAFETY	0	0	460	0	-	-
66120 SUPPLIES-SITE	4,550	3,500	3,000	3,000	-14.3%	0.0%
66910 TRAINING EXPENSES	2,217	2,500	2,500	0	-100.0%	-100.0%
66940 LICENSE REIMBURSE	0	0	0	0	-	-
77210 RENT-EQUIPMENT	16,871	6,200	5,061	5,000	-19.4%	-1.2%
77640 LEASE-LAND DULUTH AIR	11,900	11,900	12,280	12,600	5.9%	2.6%
77800 LAUNDRY	7,180	8,000	7,200	7,500	-6.3%	4.2%
88000 DUES	290	500	900	1,000	100.0%	11.1%
88210 COPYING & PRINTING	8,172	7,000	8,200	8,500	21.4%	3.7%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	802,192	763,625	859,057	858,687	12.4%	0.0%
TOTAL	1,320,329	1,354,819	1,460,864	1,521,824	12.3%	4.2%

**WESTERN LAKE SUPERIOR SANITARY DISTRICT
Yard Waste/Organics 55000**

	ACTUAL 2023	BUDGET 2024	ESTIMATE 2024	BUDGET	% CHANGE BUDG 25/ BUDG 2024	% CHANGE BUDG 25/ EST 2024
44010 DIRECT WAGES	132,877	150,211	150,211	152,856	15.0%	1.8%
44020 SUNDAY PREMIUM	1,880	0	0	0	-100.0%	-
44030 HOLIDAY PREMIUM	0	1,258	1,258	2,239	-	78.0%
44040 SHIFT	15	0	0	166	1008.4%	-
44050 VACATION	13,220	13,401	13,401	15,577	17.8%	16.2%
44060 HOLIDAY	5,619	5,816	5,816	8,164	45.3%	40.4%
44070 PERSONAL LEAVE	1,625	1,939	1,939	2,721	67.5%	40.3%
44080 SICK	10,919	5,422	5,422	5,704	-47.8%	5.2%
SUB TOTAL	166,155	178,047	178,047	187,427	12.8%	5.3%
44090 OVERTIME	6,614	4,000	4,500	5,000	-24.4%	11.1%
SUB TOTAL	172,769	182,047	182,547	192,427	5.7%	5.4%
44200 EMPLOYERS FICA	10,244	16,979	16,979	17,593	3.6%	3.6%
44210 EMPLOYERS FICA/MEDIC	2,396	2,648	2,648	2,799	5.7%	5.7%
44220 EMPLOYERS PERA	12,426	13,654	13,654	14,432	5.7%	5.7%
44240 GROUP HOSP/MED	47,728	52,194	52,194	46,652	-10.6%	-10.6%
44260 GROUP DENTAL	2,477	2,473	2,473	2,154	-12.9%	-12.9%
44280 GROUP LIFE	250	238	238	377	58.4%	58.4%
44300 LONG-TERM DISABILITY	424	468	468	490	4.8%	4.8%
44350 UNEMPLOYMENT COMP	6,373	4,000	0	4,000	0.0%	-
SUB TOTAL	82,318	92,654	88,654	88,498	-4.5%	-0.2%
TOTAL PAYROLL	255,087	274,701	271,201	280,925	2.3%	3.6%
44500 CONTRACT LABOR	0	0	0	-	-	-
55000 ELECTRICITY	4,948	6,600	7,200	8,000	21.2%	11.1%
55200 TELEPHONE	373	500	775	800	60.0%	3.2%
55230 DIESEL	10,097	14,000	9,000	10,000	-28.6%	11.1%
55240 WATER	1,104	2,000	2,700	2,700	35.0%	0.0%
55794 CONT SERV-DISP ORGANICS OVERS	1,100	0	0	1,600	-	-
55795 CONT SERV-DISP ORGANICS REJECTS	400	1,500	1,400	400	-73.3%	-71.4%
55806 CONT SERV-BAGGING	19,070	20,000	21,481	23,000	15.0%	7.1%
55807 CONT SERV-WOOD GRINDING	30,168	28,000	25,000	28,000	0.0%	12.0%
55860 CONTRACT SERV-OTHER	8,622	11,000	11,000	16,000	45.5%	45.5%
55871 CONT SERV-MOBILE DEVICES	3,409	3,000	8,600	9,000	200.0%	4.7%
66070 SUPPLIES-OFFICE	171	0	0	0	-	-
66090 SUPPLIES-OTHER	3,068	4,000	2,000	4,000	0.0%	100.0%
66110 SUPPLIES-SAFETY	138	250	250	250	0.0%	0.0%
66700 LEGAL	0	0	0	0	-	-
66910 TRAINING EXPENSES	2,312	1,000	500	2,000	100.0%	300.0%
66940 LICENSE REIMBURSE	0	0	0	0	-	-
77210 RENT-EQUIPMENT	46,987	47,000	48,100	50,000	6.4%	4.0%
77400 TRAVEL	21	0	0	0	-	-
77800 LAUNDRY	0	500	500	500	0.0%	0.0%
88000 DUES	900	1,500	1,000	1,500	0.0%	50.0%
88010 PUBLICATIONS	0	0	0	-	-	-
88210 COPYING & PRINTING	41	6,000	6,000	10,000	66.7%	66.7%
88250 DISCOUNTS	0	0	0	-	-	-
TOTAL NON-PAYROLL	132,929	146,850	145,506	167,750	14.2%	15.3%
TOTAL	388,016	421,551	416,707	448,675	6.4%	7.7%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Household Hazardous Waste 56000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	254,810	308,996	308,996	325,507	5.3%	5.3%
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	0	28	28	25	-10.3%	-10.3%
44050 VACATION	31,799	23,480	23,480	28,637	22.0%	22.0%
44060 HOLIDAY	11,316	12,153	12,153	17,717	45.8%	45.8%
44070 PERSONAL LEAVE	4,254	4,051	4,051	5,906	45.8%	45.8%
44080 SICK	13,747	12,463	12,463	13,664	9.6%	9.6%
SUB TOTAL	315,926	361,171	361,171	391,457	8.4%	8.4%
44090 OVERTIME	3,051	3,000	2,600	3,000	0.0%	15.4%
SUB TOTAL	318,977	364,171	363,771	394,457	8.3%	8.4%
44200 EMPLOYERS FICA	18,847	28,271	28,271	30,119	6.5%	6.5%
44210 EMPLOYERS FICA/MEDIC	4,407	5,289	5,289	5,728	8.3%	8.3%
44220 EMPLOYERS PERA	23,796	26,930	26,930	29,202	8.4%	8.4%
44240 GROUP HOSP/MED	97,722	105,201	105,201	104,205	-0.9%	-0.9%
44260 GROUP DENTAL	4,654	4,713	4,713	5,204	10.4%	10.4%
44280 GROUP LIFE	330	358	358	639	78.4%	78.4%
44300 LONG-TERM DISABILITY	796	944	944	1,024	8.5%	8.5%
SUB TOTAL	150,552	171,706	171,706	176,120	2.6%	2.6%
TOTAL PAYROLL	469,529	535,877	535,477	570,577	6.5%	6.6%
44520 CONTRACT CLEANING	4,611	5,000	4,000	5,000	0.0%	25.0%
44820 FUEL- NATURAL GAS	6,267	10,000	6,000	8,000	-20.0%	33.3%
55000 ELECTRICITY	7,142	8,800	7,200	8,000	-9.1%	11.1%
55200 TELEPHONE	281	350	320	350	0.0%	9.4%
55230 DIESEL	0	400	400	400	0.0%	0.0%
55240 WATER	0	0	0	0	-	-
55791 CONT SERV-DISP MEDICAL SHAR	2,680	3,500	3,500	4,000	14.3%	14.3%
55792 CONT SERV-DISP PHARMACEUTI	266	800	750	800	0.0%	6.7%
55793 CONT SERV-DISP OIL & FILTERS	0	0	0	0	-	-
55808 CONT SERV-SNOW PLOWING	1,623	1,000	1,200	1,500	50.0%	25.0%
55814 CONT SERV-DISP FLUOR	21,556	18,000	22,000	22,000	22.2%	0.0%
55816 CONT SERV-DISP LOCAL	77,732	100,000	90,000	100,000	0.0%	11.1%
55817 CONT SERV-DISP COUNTY	87,191	75,000	90,000	90,000	20.0%	0.0%
55819 CONT SERV-DISP PAINT CARE	111,173	110,000	115,000	115,000	4.5%	0.0%
55860 CONT SERV-OTHER	18,393	25,000	24,000	27,000	8.0%	12.5%
55871 CONT SERV-MOBILE DEVICE	3,053	2,500	2,000	2,500	0.0%	
66000 SUPPLIES-BUILDING	4	2,500	500	1,000	-60.0%	100.0%
66010 SUPPLIES-EQUIPMENT	3,757	2,000	2,000	2,000	0.0%	0.0%
66070 SUPPLIES-OFFICE	218	200	200	200	0.0%	0.0%
66090 SUPPLIES-OTHER	1,275	2,000	1,500	2,000	0.0%	33.3%
66110 SUPPLIES-SAFETY	1,952	2,000	2,000	2,000	0.0%	0.0%
66150 SUPPLIES-SHIPPING	31,063	25,000	25,000	25,000	0.0%	0.0%
66700 LEGAL	0	0	0	0	-	-
66910 TRAINING EXPENSES	0	0	0	0	-	-
66940 LICENSE REIMBURSE	301	500	300	500	0.0%	66.7%
77400 TRAVEL	292	500	250	500	0.0%	100.0%
77800 LAUNDRY	3,930	4,500	3,800	4,500	0.0%	18.4%
88000 DUES	175	0	0	0	-	-
88010 PUBLICATIONS	0	0	0	0	-	-
88020 PERMITS	0	0	0	0	-	-
88210 COPYING & PRINTING	611	600	600	600	0.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
88600 GRANTS TO GOV UNITS	81,843	89,000	89,000	95,000	6.7%	6.7%
TOTAL NON-PAYROLL	467,389	489,150	491,520	517,850	5.9%	5.4%
TOTAL	936,918	1,025,027	1,026,997	1,088,427	6.2%	6.0%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Environmental Programs Solid Waste 57000

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	% CHANGE
	2023	2024	2024	2025	BUDG 25/ BUDG 2024	BUDG 25/ EST 2024
44010 DIRECT WAGES	241,527	276,768	276,768	285,220	3.1%	3.1%
44020 SUNDAY PREMIUM	447	0	0	608	-	-
44040 SHIFT	67	47	47	95	101.2%	101.2%
44050 VACATION	26,202	23,609	23,609	25,402	7.6%	7.6%
44060 HOLIDAY	9,910	11,247	11,247	15,613	38.8%	38.8%
44070 PERSONAL LEAVE	3,130	3,749	3,749	5,204	38.8%	38.8%
44080 SICK	3,855	10,837	10,837	11,248	3.8%	3.8%
SUB TOTAL	285,138	326,257	326,257	343,391	5.3%	5.3%
44090 OVERTIME	21,343	12,500	20,000	20,000	60.0%	0.0%
SUB TOTAL	306,481	338,757	346,257	363,391	7.3%	4.9%
44200 EMPLOYERS FICA	18,110	21,071	21,071	22,598	7.2%	7.2%
44210 EMPLOYERS FICA/MEDIC	4,234	4,928	4,928	5,285	7.2%	7.2%
44220 EMPLOYERS PERA	23,071	25,407	25,407	27,254	7.3%	7.3%
44240 GROUP HOSP/MED	80,349	91,764	91,764	93,137	1.5%	1.5%
44260 GROUP DENTAL	4,090	4,079	4,079	4,501	10.3%	10.3%
44280 GROUP LIFE	345	384	384	626	63.1%	63.1%
44300 LONG-TERM DISABILITY	713	864	864	908	5.1%	5.1%
SUB TOTAL	130,912	148,497	148,497	154,311	3.9%	3.9%
TOTAL PAYROLL	437,393	487,254	494,754	517,702	6.2%	4.6%
55200 TELEPHONE	210	210	210	210	0.0%	0.0%
55818 CONT-SERV-RECY-SHEDS	84,013	94,000	94,000	92,000	-2.1%	-2.1%
55860 CONT SERV-OTHER	21,076	29,750	29,750	16,400	-44.9%	-44.9%
55861 CONT SERV-OTHER-YW/ORG			0	21,500	-	-
55862 CONT SERV-OTHER-HHW			0	500	-	-
55863 CONT SERV-OTHER-REC			0	39,900	-	-
55870 CONT SERV-DP MAINT	5,722	3,050	3,050	4,422	45.0%	45.0%
55880 CONT SERV-AD AGENCY	1,682	11,650	11,650		-100.0%	-100.0%
55950 WASTE SORT	0	0	0	0	-	-
66010 SUPPLIES-EQUIPMENT	0	0	0	0	-	-
66090 SUPPLIES-OTHER	35,060	17,075	17,075	3,650	-78.6%	-78.6%
66091 SUPPLIES-OTHER-YW/ORG			0	10,050	-	-
66092 SUPPLIES-OTHER-HHW			0	2,300	-	-
66093 SUPPLIES-OTHER-REC			0	11,850	-	-
66910 TRAINING EXPENSES	6,168	5,928	5,928	10,070	69.9%	69.9%
77020 PUBLIC INFORMATION	6,499	61,975	61,975	6,275	-89.9%	-89.9%
77021 PUBLIC INFORMATION-YW/ORG	0	0	0	13,000	-	-
77022 PUBLIC INFORMATION-HHW	0	0	0	3,700	-	-
77023 PUBLIC INFORMATION-REC	0	0	0	13,300	-	-
88000 DUES	1,014	1,120	1,120	1,040	-7.1%	-7.1%
88010 PUBLICATIONS	0	0	0		-	-
88200 POSTAGE	0	0	0		-	-
88210 COPYING & PRINTING	6,325	6,750	6,750	500	-92.6%	-92.6%
88211 COPYING & PRINTING-YW/ORG			0	4,500	-	-
88212 COPYING & PRINTING-HHW			0	1,150	-	-
88213 COPYING & PRINTING-REC			0	2,000	-	-
88250 DISCOUNTS	0	0	0	0	-	-
88600 GRANTS TO GOV UNITS	132,509	140,000	140,000	148,000	5.7%	5.7%
88620 PROGRAM DEVELOPMENT	64,779	176,600	176,600	50,250	-71.5%	-71.5%
88621 PROGRAM DEVELOPMENT-YW/ORG			0	30,450	-	-
88622 PROGRAM DEVELOPMENT-HHW			0	35,000	-	-
88623 PROGRAM DEVELOPMENT-REC			0	20,000	-	-
TOTAL NON-PAYROLL	365,057	548,108	548,108	542,017	-1.1%	-1.1%
TOTAL	802,450	1,035,362	1,042,862	1,059,719	2.4%	1.6%

This page is intentionally left blank.

Personnel Budget

This page is intentionally left blank.

2025 PERSONNEL BUDGET

BASIC UNIT	BUDGET 2024	BUDGET 2024 ANNUALIZED	BUDGET 2025
40000 CLEAN WATER PRODUCTION	16.5	17.0	16.0
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	7.10	7.10	7.23
55000 ORGANICS	2.15	2.15	2.07
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	10.00
66000 MECHANICAL MAINTENANCE	12.0	12.0	12.0
67000 FACILITIES & UTILITIES MAINTENANCE	4.0	4.0	3.0
68000 ELECTRICAL MAINTENANCE	10.00	10.00	10.00
70000 PLANNING & ENGINEERING	8.75	9.0	9.00
74000 MANAGEMENT INFO SYSTEM	5.0	5.0	5.0
77000 LAB	7.0	7.0	6.0
SUBTOTAL	100.75	101.75	99.80
SUPERVISORS			
40000 CLEAN WATER PRODUCTION	1.3	1.3	1.3
42000 CONVEYANCE	0.8	0.8	0.8
43000 BIOSOLIDS	0.6	0.6	0.6
47000 ENV PROG WASTEWATER	0.45	0.45	0.45
50000 TRANSFER STATION	0.30	0.30	0.30
51000 MATERIAL RECOVERY	0.30	0.30	0.30
55000 ORGANICS	0.30	0.30	0.30
56000 HOUSEHOLD HAZ WASTE	0.30	0.30	0.30
57000 ENV PROG SOLID WASTE	0.55	0.55	0.55
60000 BUSINESS SERVICES	5.75	6.0	5.33
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	16.75	17	16.33
TOTAL	117.50	118.75	116.13

This page is intentionally left blank.

Capital Budget

This page is intentionally left blank.

Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Safety Essential Projects											
Clarifier HVAC Access Improvements (1, 2, 4)	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Subtotal	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000
Required General Replacement											
General, Compliance											
System Cost Valuation Study	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Comprehensive Plan Update (EMMP, Hydraulic Model)	\$0	\$0	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$200,000	\$200,000	\$750,000
Subtotal	\$150,000	\$0	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$200,000	\$200,000	\$900,000
Interceptor Replacement / Rehabilitation											
Hermantown Interceptor Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$3,487,000	\$6,074,265	\$8,886,425	\$3,937,024	\$22,384,714
Bayview Heights Interceptor Pipe Crossing Rehabilitation	\$115,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$115,000
Scanlon Interceptor CIPP (Phases 5 - 7)	\$0	\$0	\$0	\$0	\$2,422,957	\$6,126,009	\$0	\$4,971,898	\$5,118,131	\$0	\$18,638,995
Lakeside Interceptor Rehabilitation (MnDOT)	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000
East Interceptor Pipe Penetration Repair	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Cloquet Interceptor CIPP	\$0	\$0	\$0	\$0	\$0	\$0	\$1,068,907	\$0	\$0	\$0	\$1,068,907
Proctor Interceptor Rehabilitation/Replacement	\$0	\$0	\$0	\$1,058,488	\$3,530,240	\$0	\$0	\$0	\$0	\$0	\$4,588,728
East Interceptor CIPP	\$0	\$0	\$0	\$2,222,731	\$0	\$0	\$0	\$0	\$0	\$0	\$2,222,731
West Interceptor CIPP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,603,613	\$5,603,613
Silverbrook Interceptor (City of Carlton - 6th Street) Repairs	\$0	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950,000
Woodland Interceptor CIPP	\$0	\$1,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$1,724,188	\$1,424,918	\$4,149,106
Gravity Manhole Improvements	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$500,000
Thomson FM Replacement (MnDOT)	\$0	\$0	\$0	\$58,000	\$0	\$0	\$0	\$0	\$0	\$0	\$58,000
Twin Lakes FM Valve Box Replacement (MnDOT)	\$0	\$0	\$0	\$58,000	\$0	\$0	\$0	\$0	\$0	\$0	\$58,000
Miscellaneous FM Improvements (C009, C010, C011, C012)	\$2,000,000	\$0	\$3,800,000	\$5,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$11,300,000
Subtotal	\$5,715,000	\$2,250,000	\$3,900,000	\$8,897,219	\$6,053,197	\$6,126,009	\$4,655,907	\$11,046,163	\$15,828,744	\$10,965,555	\$75,437,794
Pump Station Replacement / Rehabilitation											
Knowlton and Scanlon Pump Station Condition Evaluations	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
Bristol Street PS - HVAC Evaluation/Upgrades	\$0	\$0	\$0	\$208,000	\$0	\$0	\$0	\$0	\$0	\$0	\$208,000
Thomson PS Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,737,000	\$2,737,000
USG Sampling Station Rehabilitation/Replacement	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Cloquet Pond Liner Replacement	\$850,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$850,000
Subtotal	\$1,050,000	\$500,000	\$0	\$208,000	\$0	\$0	\$0	\$0	\$0	\$2,737,000	\$4,495,000
Wastewater Treatment Plant Replacement / Rehabilitation											
Oxygen Dissolution Tank Rehabilitations	\$0	\$0	\$0	\$1,124,864	\$7,604,080	\$7,604,080	\$7,604,080	\$7,604,080	\$0	\$0	\$31,541,184
Clarifier Rehabilitation - Sludge Well Improvements	\$5,700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,700,000
Odorous Air System Improvements	\$0	\$0	\$0	\$5,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$5,250,000
Effluent Filtration Improvements	\$500,000	\$12,748,278	\$12,748,278	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,996,556
Valves/Tanks/Piping/Channel Improvements	\$250,000	\$0	\$0	\$400,000	\$0	\$0	\$0	\$0	\$250,000	\$0	\$900,000
Plant Air System Upgrades	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400,000
Dewatering and Sludge Storage System Improvements	\$0	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,500,000
Subtotal	\$6,850,000	\$16,248,278	\$12,748,278	\$6,774,864	\$7,604,080	\$7,604,080	\$7,604,080	\$7,604,080	\$250,000	\$0	\$73,287,740
Facility and Site Improvements											
Roof Rehabilitations (B10, B11, B8, B2, Biosolids)	\$500,000	\$0	\$580,000	\$0	\$486,661	\$0	\$714,175	\$0	\$0	\$131,593	\$2,412,429
B11 Underground Fuel Storage Tank Removal/Replacement	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Perimeter Security/Access Control Improvements	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Site Pavement Improvements	\$0	\$60,000	\$0	\$60,000	\$0	\$60,000	\$0	\$60,000	\$0	\$60,000	\$300,000
Site Utility Improvements (Stormwater)	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Building Precast Panel Improvements (B10)	\$0	\$125,000	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Subtotal	\$650,000	\$285,000	\$580,000	\$385,000	\$486,661	\$60,000	\$714,175	\$60,000	\$0	\$191,593	\$3,412,429

Year	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	TOTAL
Information Technology Improvements											
Public Address System Upgrades Phase II (B3, B4, B5, B9)	\$0	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
Process Control Video Wall/Genetec System Upgrade	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$175,000
WiFi Implementation (Plant/Conveyance)	\$50,000	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Virtual Server (Simplivity) Upgrade	\$0	\$0	\$275,000	\$0	\$0	\$275,000	\$0	\$0	\$0	\$275,000	\$825,000
Cimplicity SCADA Upgrade	\$0	\$99,000	\$0	\$0	\$0	\$99,000	\$0	\$0	\$0	\$100,000	\$298,000
Store and Forward Devices (Conveyance)	\$65,000	\$0	\$65,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$130,000
Firewall Improvements	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$600,000
MPLS Replacements - Pump Stations	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Subtotal	\$490,000	\$149,000	\$990,000	\$150,000	\$150,000	\$374,000	\$100,000	\$100,000	\$0	\$475,000	\$2,978,000
Mobile Equipment Replacements											
WWTP/Conveyance Mobile Equipment Replacements	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$250,000
Biosolids Mobile Equipment Replacements (Truck 142)	\$160,000	\$355,000	\$366,000	\$200,000	\$620,000	\$532,000	\$370,000	\$0	\$520,000	\$325,000	\$3,448,000
District Fleet Vehicle Replacements (168, 06, 07)	\$200,000	\$0	\$125,000	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$175,000	\$950,000
Subtotal	\$360,000	\$405,000	\$491,000	\$400,000	\$620,000	\$732,000	\$370,000	\$200,000	\$520,000	\$550,000	\$4,648,000
Process / Energy Improvements											
HVAC Improvements (B8, B9 Lab)	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950,000
Building Substation Replacements (Bldg 9)	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
High Strength Waste Addition	\$0	\$0	\$0	\$0	\$500,000	\$3,970,000	\$5,072,000	\$0	\$0	\$0	\$9,542,000
Lighting Control Energy Improvements	\$50,000	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Subtotal	\$1,000,000	\$500,000	\$75,000	\$75,000	\$500,000	\$3,970,000	\$5,072,000	\$0	\$0	\$0	\$11,192,000
Discretionary Projects											
	\$885,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$6,735,000
Total Wastewater Capital Budget	\$18,150,000	\$20,987,278	\$19,434,278	\$17,715,083	\$16,238,938	\$19,516,089	\$19,166,162	\$19,660,243	\$17,448,744	\$15,769,148	\$184,085,963

PFA Loan Funding	\$13,550,000	\$16,487,278	\$14,434,278	\$12,715,083	\$11,238,938	\$14,516,089	\$14,166,162	\$14,660,243	\$12,448,744	\$10,769,148	\$134,985,963
Grant or Cash Funding Required	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Use of Wastewater Operations/Capital Fund	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
PAGO Total	\$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	\$5,000,000	\$48,500,000

Debt Service Coverage (Target 120%)	259%	232%	206%	189%	180%	173%	168%	158%	159%	154%	
-------------------------------------	------	------	------	------	------	------	------	------	------	------	--

This page is intentionally left blank.

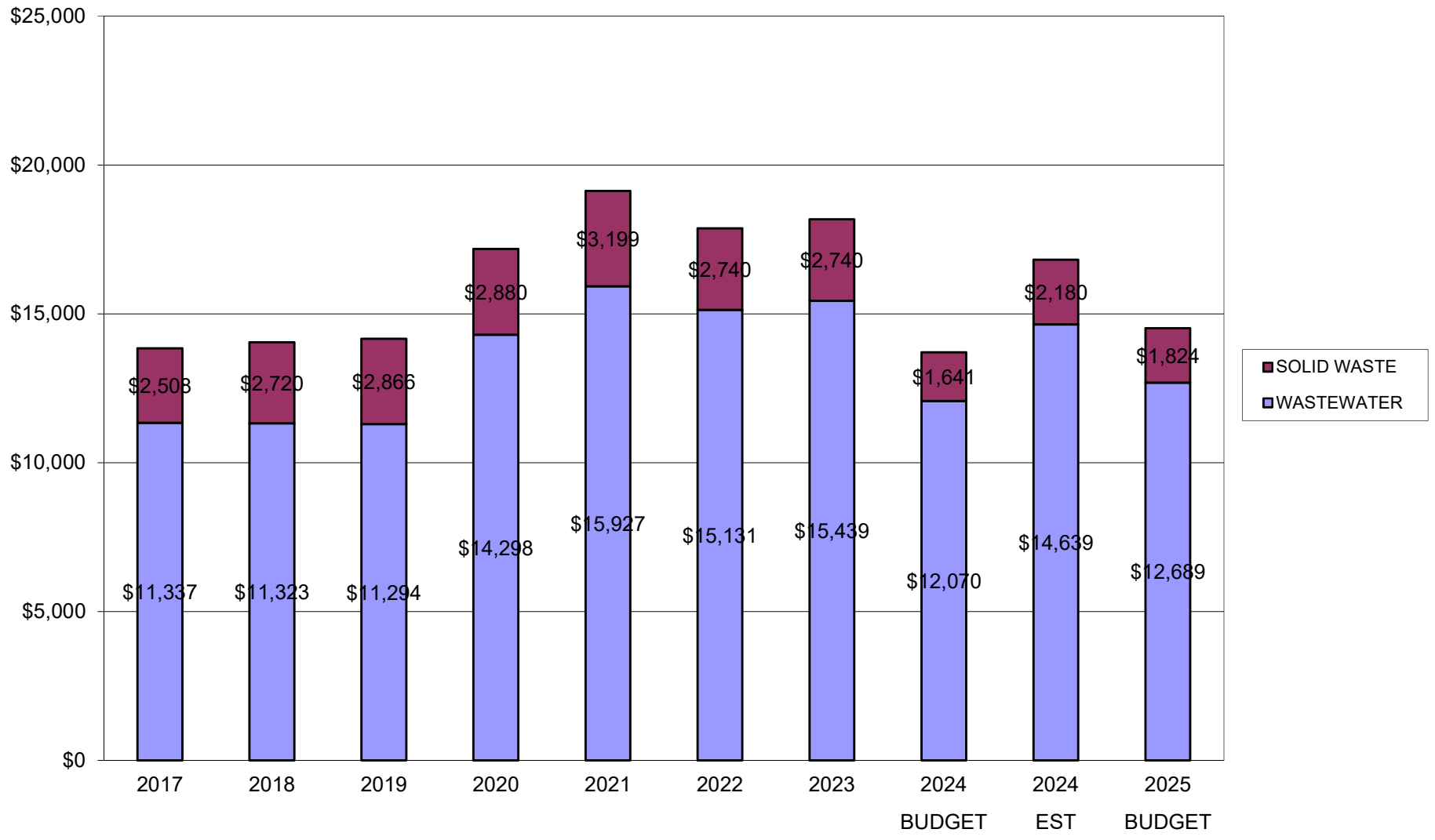
This page is intentionally left blank.

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)**

	2017	2018	2019	2020	2021	2022	2023	BUDGET 2024	EST 2024	BUDGET 2025
WASTEWATER	\$11,337	\$11,323	\$11,294	\$14,298	\$15,927	\$15,131	\$15,439	\$12,070	\$14,639	\$12,689
SOLID WASTE	\$2,508	\$2,720	\$2,866	\$2,880	\$3,199	\$2,740	\$2,740	\$1,641	\$2,180	\$1,824
YEAR END BALANCE	\$13,845	\$14,043	\$14,160	\$17,178	\$19,126	\$17,871	\$18,179	\$13,711	\$16,819	\$14,513

This page is intentionally left blank.

Debt Service Schedule

This page is intentionally left blank.

TABLE 21
Wastewater Debt Service
2025 Budget

	Loans (4)	Loans (3)	Loans (2)	Loan	Loan	Loan (2)	Loan (2)	Loan (3)	Loan (2)	Loans (3)	Loan (2)	Loan (2)	Loan	Loan	Loan	Loan	Loan	Loan	Loan	Loan	TOTAL
	Aug-10	Sep-11	Jul-12 Nov-12	Jun-13	Grit Aug-14	Plant/Esko Sep-15	Scan 4/Screw Sep-16	FRP/Screw 2/Misc Int 1 Oct-18	Oxygen/Switcht Oct-18	Clar/Screw 3/Misc Int 2 Oct-19	Bldg 11/Screw 4term Oct-20	1/Misc Forc Oct-21	CHP Ph 1 & 2 Nov-22	Carlton PS / Cloquet Int Nov-22	Misc Forcemain Change Order Feb-23	Thickener Mar-23	Carlton PS Change Order	Knowlton Creek Forcemain Ph 2	Lakeside Interceptor	Secondary Clarifier	WWWT DEBT
	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	\$0.290M	\$4.80M	\$4.055M	\$17.50M	
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	23,002	380,585	321,515	346,887	9,334,197
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	23,002	380,585	321,515	693,775	9,270,241
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	23,002	380,585	321,515	1,040,662	9,211,851
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	23,002	380,585	321,515	1,387,549	9,213,683
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	23,002	380,585	321,515	1,387,549	8,709,546
2031							360,570	388,118	1,298,879	547,350	83,052	395,930	953,799	768,913	124,291	1,015,368	23,002	380,585	321,515	1,387,549	8,048,921
2032								387,462	1,298,442	547,090	84,262	395,200	953,545	769,509	124,355	1,014,878	23,002	380,585	321,515	1,387,549	7,687,394
2033								386,757	1,298,819	547,780	83,452	395,440	953,839	769,723	124,384	1,015,166	23,002	380,585	321,515	1,387,549	7,688,010
2034										546,410	83,642	395,640	953,656	768,556	124,378	1,015,214	23,002	380,585	321,515	1,387,549	6,000,147
2035											83,022	395,800	953,998	769,027	124,336	1,015,023	23,002	380,585	321,515	1,387,549	5,453,857
2036												395,920	953,840	769,091	124,259	1,014,593	23,002	380,585	321,515	1,387,549	5,370,354
2037													954,182	768,749	124,147	1,014,924	23,002	380,585	321,515	1,387,549	4,974,653
2038																	23,002	380,585	321,515	1,387,549	2,112,651
2039																	23,002	380,585	321,515	1,387,549	2,112,651
2040																	23,002	380,585	321,515	1,387,549	2,112,651
2041																					0
TOTAL	326,224	823,392	1,986,956	604,830	2,530,160	3,957,970	2,521,960	3,490,629	11,686,088	5,468,160	921,092	4,749,810	12,399,620	10,001,351	1,615,688	13,195,025	345,030	5,708,775	4,822,725	18,731,912	105,887,397

This page is intentionally left blank.

Statistical Section

This page is intentionally left blank.

**WASTEWATER TREATMENT CHARGES
(IN THOUSANDS)**

	2016	2017	2018	2019	2020	2021	2022	2023	BUDGET 2024	BUDGET 2025	% CHANGE 2016-2025
DULUTH	\$8,839	\$8,855	\$8,882	\$9,275	\$9,457	\$9,499	\$9,860	\$10,091	\$9,997	\$10,498	18.8%
CLOQUET	\$852	\$895	\$874	\$984	\$867	\$817	\$882	\$944	\$1,031	\$1,039	21.9%
PROCTOR	\$288	\$337	\$359	\$323	\$309	\$305	\$315	\$344	\$353	\$355	23.3%
HERMANTOWN	\$434	\$431	\$462	\$493	\$459	\$504	\$535	\$558	\$622	\$648	49.3%
ESKO	\$124	\$132	\$130	\$138	\$144	\$142	\$155	\$163	\$175	\$184	48.4%
SCANLON	\$103	\$120	\$108	\$124	\$105	\$102	\$120	\$132	\$148	\$154	49.5%
CARLTON	\$95	\$111	\$107	\$117	\$121	\$112	\$119	\$129	\$126	\$137	44.2%
RICE LAKE	\$46	\$48	\$47	\$52	\$48	\$48	\$48	\$58	\$58	\$60	30.4%
TWIN LAKES	\$76	\$69	\$72	\$71	\$43	\$52	\$58	\$58	\$69	\$72	-5.3%
PIKE LAKE	\$57	\$61	\$60	\$67	\$61	\$69	\$76	\$80	\$88	\$91	59.6%
KNIFE RIVER	\$15	\$16	\$15	\$16	\$16	\$18	\$19	\$22	\$21	\$23	53.3%
OLIVER	\$17	\$16	\$17	\$17	\$17	\$15	\$15	\$16	\$19	\$19	11.8%
THOMSON	\$8	\$9	\$7	\$9	\$8	\$8	\$8	\$9	\$9	\$10	25.0%
WRENSHALL	\$19	\$24	\$20	\$23	\$22	\$22	\$25	\$28	\$28	\$29	52.6%
JAY COOKE	\$4	\$4	\$4	\$4	\$5	\$3	\$3	\$3	\$2	\$2	-50.0%
MIDWAY	\$7	\$4	\$5	\$5	\$5	\$5	\$6	\$6	\$5	\$6	-14.3%
MPCA LANDFILL	\$20	\$14	\$10	\$10	\$11	\$10	\$10	\$8	\$9	\$9	-55.0%
DULUTH/NORTH SHOR	\$40	\$44	\$42	\$45	\$43	\$47	\$48	\$57	\$51	\$57	42.5%
SUBTOTAL	\$11,044	\$11,190	\$11,221	\$11,773	\$11,741	\$11,778	\$12,302	\$12,706	\$12,811	\$13,393	21.3%
SAPPI	\$10,798	\$10,212	\$11,255	\$11,874	\$12,306	\$13,850	\$13,969	\$13,330	\$13,189	\$14,201	31.5%
GEORGIA PACIFIC	\$75	\$75	\$70	\$67	\$56	\$32	\$20	\$15	\$13	\$12	-84.0%
USG	\$447	\$483	\$506	\$540	\$575	\$631	\$957	\$1,003	\$915	\$935	109.2%
VERSO Duluth Mill	\$3,806	\$4,102	\$3,558	\$3,362	\$2,666	\$387					
ST PAPER 1						\$674	\$1,216	\$2,435	\$2,352		
SOFIDEL										\$1,560	
SPECIALTY MINERALS	\$314	\$432	\$246	\$225	\$189	\$164	\$185	\$160	\$180	\$179	-43.0%
SUBTOTAL	\$15,440	\$15,304	\$15,635	\$16,068	\$15,792	\$15,738	\$16,347	\$16,943	\$16,650	\$16,887	9.4%
TOTAL	\$26,484	\$26,494	\$26,856	\$27,841	\$27,533	\$27,516	\$28,649	\$29,649	\$29,461	\$30,280	14.3%

**WASTEWATER TREATMENT
FLOW (MGD)**

	2016	2017	2018	2019	2020	2021	2022	2023	BUDGET 2024	BUDGET 2025	% CHANGE 2016-2025
DULUTH	12.870	13.618	11.370	13.485	11.032	10.187	12.341	13.455	12.700	13.000	1.01%
CLOQUET	1.069	1.129	1.006	1.193	0.988	0.857	0.944	1.014	1.000	1.000	-6.45%
HERMANTOWN	0.635	0.646	0.624	0.691	0.620	0.600	0.659	0.674	0.650	0.650	2.36%
PROCTOR	0.464	0.491	0.403	0.476	0.400	0.344	0.386	0.430	0.400	0.400	-13.79%
ESKO	0.178	0.209	0.170	0.202	0.190	0.153	0.176	0.189	0.206	0.206	15.84%
SCANLON	0.160	0.191	0.157	0.183	0.145	0.126	0.154	0.166	0.169	0.169	5.63%
CARLTON	0.120	0.170	0.149	0.189	0.171	0.141	0.151	0.169	0.150	0.160	33.33%
THOMSON	0.010	0.010	0.008	0.009	0.009	0.008	0.007	0.009	0.008	0.009	-10.00%
TWIN LAKES	0.080	0.069	0.067	0.061	0.024	0.029	0.035	0.033	0.040	0.040	-50.00%
RICE LAKE	0.059	0.063	0.056	0.066	0.055	0.051	0.053	0.061	0.060	0.060	1.69%
OLIVER	0.020	0.021	0.020	0.021	0.017	0.017	0.018	0.018	0.022	0.020	0.00%
PIKE LAKE	0.083	0.091	0.084	0.093	0.079	0.080	0.094	0.095	0.100	0.100	20.48%
KNIFE RIVER	0.021	0.021	0.017	0.020	0.017	0.018	0.021	0.024	0.022	0.024	14.29%
MPCA LANDFILL	0.024	0.009	0.002	0.002	0.002	0.002	0.004	0.003	0.003	0.003	-87.50%
WRENSHALL	0.025	0.035	0.026	0.032	0.027	0.024	0.030	0.033	0.030	0.030	20.00%
JAY COOKE	0.003	0.003	0.002	0.003	0.002	0.002	0.002	0.002	0.002	0.002	-33.33%
MIDWAY TOWNSHIP	0.005	0.003	0.003	0.003	0.003	0.004	0.005	0.005	0.003	0.005	0.00%
DULUTH/NORTH SHOR	0.048	0.054	0.049	0.052	0.046	0.049	0.050	0.057	0.050	0.057	18.75%
SUBTOTAL	15.874	16.834	14.213	16.781	13.827	12.692	15.131	16.434	15.615	15.935	0.39%
SAPPI	15.882	16.222	16.470	16.202	16.107	17.790	17.345	16.754	17.000	17.019	7.16%
USG	0.460	0.459	0.492	0.538	0.481	0.488	0.521	0.505	0.550	0.550	19.57%
VERSO Duluth Mill	4.508	4.666	4.384	3.895	2.448	0.328					
ST PAPER 1						0.413	0.529	2.520	2.250		
SOFIDEL										1.500	
SPECIALTY MINERALS	0.230	0.254	0.264	0.272	0.231	0.220	0.198	0.195	0.200	0.195	-15.22%
SUBTOTAL	21.080	21.601	21.611	20.907	19.267	19.239	18.594	19.974	20.000	19.264	-8.61%
TOTAL	36.954	38.435	35.824	37.688	33.094	31.931	33.725	36.408	35.615	35.200	-4.75%

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

	2016	2017	2018	2019	2020	2021	2022	2023	BUDGET 2024	BUDGET 2025	% CHANGE 2016-2025
DULUTH	13,064	12,834	13,486	12,534	14,104	14,138	13,751	12,120	13,500	13,200	1.04%
CLOQUET	1,463	1,545	1,375	1,632	1,475	1,280	1,409	1,513	1,493	1,493	2.05%
HERMANTOWN	1,180	1,155	1,172	1,164	1,016	1,008	1,067	1,049	1,150	1,150	-2.54%
PROCTOR	470	682	781	520	476	452	469	475	530	475	1.06%
ESKO	250	250	255	255	263	263	263	263	263	269	7.60%
SCANLON	268	319	262	305	241	210	258	276	282	282	5.18%
CARLTON	130	130	130	130	160	160	160	160	160	171	31.54%
THOMSON	17	17	13	15	15	13	12	14	13	15	-11.76%
TWIN LAKES	246	213	207	211	96	121	146	139	153	153	-37.80%
RICE LAKE	99	105	94	109	92	86	89	102	100	100	1.09%
OLIVER	34	35	33	35	28	29	29	31	37	33	-2.94%
PIKE LAKE	139	152	140	156	133	134	157	158	167	167	20.00%
KNIFE RIVER	34	34	29	32	29	31	36	39	37	40	17.65%
MPCA LANDFILL	40	15	4	2	3	3	6	4	5	5	-87.50%
WRENSHALL	43	58	43	53	45	41	50	54	50	50	16.28%
JAY COOKE	4	5	3	4	4	4	4	4	3	3	-16.60%
MIDWAY TOWNSHIP	11	7	7	7	7	10	10	12	8	13	18.18%
DULUTH / NORTH SHOR	81	90	82	87	77	82	84	95	83	95	17.28%
SUBTOTAL	17,573	17,646	18,116	17,251	18,264	18,065	18,000	16,508	18,033	17,714	0.80%
SAPPI	50,361	42,853	42,787	42,660	42,684	46,642	50,152	40,883	43,500	40,000	-20.57%
USG	1,345	1,409	1,426	1,346	1,402	1,641	2,258	2,033	2,000	2,000	48.70%
VERSO Duluth Mill	25,011	21,247	18,114	15,360	7,710						
ST PAPER 1						11	376	7,891	8,000		
SOFIDEL										325	
SPECIALTY MINERALS	6	7	7	7	6	6	5	5	5	5	-16.67%
SUBTOTAL	76,723	65,516	62,334	59,373	51,802	48,300	52,791	50,812	53,505	42,330	-44.83%
TOTAL	94,296	83,162	80,450	76,624	70,066	66,365	70,791	67,320	71,538	60,044	-36.32%

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

	2016	2017	2018	2019	2020	2021	2022	2023	BUDGET 2024	BUDGET 2025	% CHANGE 2016-2025
DULUTH	16,286	15,128	15,520	16,581	18,788	19,110	18,003	17,608	16,100	17,000	4.38%
CLOQUET	2,515	2,656	2,365	2,805	2,168	1,880	2,070	2,223	2,193	2,000	-20.48%
HERMANTOWN	1,180	1,064	1,091	1,150	1,057	987	1,050	1,111	1,100	1,100	-6.78%
PROCTOR	548	826	958	631	608	552	564	656	600	550	0.36%
ESKO	300	300	280	280	305	305	305	305	305	322	7.33%
SCANLON	268	319	262	305	241	210	258	276	282	282	5.18%
CARLTON	160	160	160	160	183	183	183	183	183	206	28.75%
THOMSON	17	17	13	15	15	13	12	14	13	13	-21.18%
TWIN LAKES	246	213	207	188	87	108	131	124	133	133	-45.77%
RICE LAKE	99	105	94	109	92	86	89	102	100	100	1.09%
OLIVER	34	35	33	35	28	29	29	31	37	33	-2.94%
PIKE LAKE	139	152	140	156	133	134	157	158	167	167	20.00%
KNIFE RIVER	34	34	29	32	29	31	36	39	37	37	7.93%
MPCA LANDFILL	40	15	4	2	3	3	6	4	5	5	-87.50%
WRENSHALL	43	58	43	53	45	41	50	54	50	50	16.28%
JAY COOKE	4	5	3	4	4	4	4	4	3	3	-16.60%
MIDWAY TOWNSHIP	8	5	5	5	6	7	8	9	5	8	0.00%
DULUTH / NORTH SHOR	81	90	82	87	77	82	84	95	83	95	17.28%
SUBTOTAL	22,002	21,182	21,289	22,598	23,869	23,765	23,039	22,996	21,396	22,105	0.47%
SAPPI	17,522	13,679	16,967	22,448	21,419	23,525	23,457	23,152	15,750	20,035	14.34%
USG	426	679	686	925	1,178	1,680	4,594	4,959	3,000	3,000	604.23%
VERSO Duluth Mill	2,627	6,040	1,811	1,509	1,666						
ST PAPER 1						28	389	1,550	1,000		
SOFIDEL										300	
SPECIALTY MINERALS	1,338	2,435	653	510	228	365	738	497	500	500	-62.63%
SUBTOTAL	21,913	22,833	20,117	25,392	24,491	25,598	29,178	30,158	20,250	23,835	8.77%
TOTAL	43,915	44,015	41,406	47,990	48,360	49,363	52,217	53,154	41,646	45,940	4.61%

MUNICIPAL SOLID WASTE

VOLUME (Tons)	BUDGET										% CHANGE 2016-2025
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
DISTRICT - ST. LOUIS CTY	53,609	48,291	47,424	48,295	47,695	51,177	56,313	57,900	59,739	57,977	8.1%
CARLTON COUNTY	14,617	15,187	15,332	15,024	13,130	14,754	15,569	14,280	13,260	14,280	-2.3%
ITASCA COUNTY	499										
LAKE COUNTY	6,961	7,032	7,108	7,143	6,906	6,638	5,533	5,493	6,820	5,493	-21.1%
COOK COUNTY	3,249	3,506	3,466	3,606	3,086	3,196	3,180	4,664	3,397	4,664	43.6%
CITY OF SUPERIOR	5,956	12,700	12,941	11,026	9,824	10,236	5,888	5,484	8,595	5,484	-7.9%
HAULER VOLUME	84,891	86,716	86,271	85,094	80,641	86,001	86,483	87,821	91,811	87,898	3.5%

This page is intentionally left blank.