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Minutes

Regular Board Meeting

Monday, August 25, 2025

5:00 PM

Board Members Present: Carrie Schneider, Jack Ezell, Marcia Podratz, Laura Ness, Ben Mathews, Loren Lilly, Nate Johnson, Jim Aird

Board Members Absent: Rob Schilling

Staff Present: Carrie Clement, Cathy Remington, Brandon Kohlts, Chuck Kimball, AJ Axtell, Chase Poppenhagen, Bev Culver

Legal Present: David Oberstar, Fryberger Law Firm

Marcia Podratz called the meeting to order at 5:00 PM.

Page

1. Agenda Review

2. Old Business

3. Approval of Consent Agenda Items

- | | | |
|-----|--|-------|
| 3.1 | Regular Board Minutes dated July 28, 2025 | # - # |
| | Regular Board Meeting - Jul 28 2025 - Minute - Pdf.pdf | |
| 3.2 | Board Member vouchers for the month of July | # - # |
| | July Voucher.pdf | |
| 3.3 | Payment Vouchers dated July 23 thru August 19, 2025. | # - # |
| | Board register 08-19-2025.pdf | |
| | To approve the Consent Agenda Items | # - # |

Moved by: Jim Aird

Seconded by: Loren Lilly

4. New Business Items for Discussion and Approval

Operations and Planning

4.1 [Approval of Professional Services - Site Security](#) # - #

[Improvements](#) 

The Operations and Planning Committee recommends the Board approve entering into a contract with SEH, Inc. for design phase engineering services associated with the Facility and Site Improvements Perimeter Security Project, in the amount not to exceed \$87,151. # - #

This project will be funded from the “Facility and Site Improvement – Perimeter Security Project” (# 101134) from the approved 2023 and 2024 wastewater capital budgets.

Moved by: Laura Ness

Seconded by: Jim Aird

Aye

Abstain Ben Mathews

4.2 [Approval of Solid Waste Transfer Station Operation and](#) # - #

[Transportation Services](#) 

The Operations and Planning Committee recommends the Board approve entering into an agreement with Carlson Timber Products, Inc. for Solid Waste Transfer Station Operation and Transportation Services at the District's Solid Waste Transfer Station effective July 1, 2026, to June 30, 2036. # - #

Moved by: Laura Ness

Seconded by: Jack Ezell

4.3 [Approval of Bagged Resource Renew Premium Compost](#) # - #

[Wholesale Price Change](#) 

The Operations and Planning Committee recommends the Board approve a \$2.25 per bag increase for wholesale # - #

Resource Renew Premium Compost bagged product effective January 1, 2026.

Moved by: Jack Ezell

Seconded by: Jim Aird

4.4 [Approval of Mattress Price Increase at the Materials Recover](#) # - #

[Center \(MRC\)](#) 

The Operations and Planning Committee recommends the Board approve increasing the dry mattress disposal rate by \$5.00 and the wet mattress disposal rate by \$1.00, effective September 1, 2025. # - #

Moved by: Loren Lilly

Seconded by: Ben Mathews

Finance

5. Committee Reports

- 5.1 Committee of the Whole
- 5.2 Finance
- 5.3 Operations and Planning
- 5.4 Personnel
- 5.5 Legislative
- 5.6 Board Governance
- 5.7 Board Member Comments

6. Reporting

- 6.1 Communications

AJ Axtell reviewed the communications for August.

6.2 Monthly Financials

-

Cathy Remington reviewed the financials for July.

[July Financials.pdf](#) 

6.3 NPDES

-

Brandon Kohlts reported on the NPDES for July, noting one release on July 17.

[NPDES.pdf](#) 

6.4 Executive Director

Recording Secretary

Board Secretary, Loren Lilly

Board Chair, Rob Schilling

The meeting adjourned at 5:25 p.m..

WLSSD VOUCHER

BOARD MEMBER'S PER DIEM & EXPENSE CLAIM

TO: WLSSD BOARD

Approval for the following claims is hereby requested for per diem compensation and expenses as follows:

(Authority: Minnesota 1971 Laws, Chapter 478, Section 3, Sub 9):

Jim Aird

08/06/25	Finance Committee Meeting	\$50.00
08/19/25	Operations and Planning Committee Meeting	\$50.00
08/25/25	Committee of the Whole	\$0.00
08/25/25	Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	2.0 @ 16.0 miles =	32.00 miles @ 0.700 /mile	\$22.40
Board Meeting Mileage:	1.0 @ 16.0 miles =	16.00 miles @ 0.700 /mile	\$11.20
TOTAL CLAIM			\$183.60

Nathan Johnson

08/19/25	Operations and Planning Committee Meeting	\$50.00
08/20/25	Finance and Personnel Committee Meeting	\$50.00
08/25/25	Committee of the Whole	\$0.00
08/25/25	Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	2.0 @ 12.0 miles =	24.00 miles @ 0.700 /mile	\$16.80
Board Meeting Mileage:	1.0 @ 14.0 miles =	14.00 miles @ 0.700 /mile	\$9.80
TOTAL CLAIM			\$176.60

Jack Ezell

08/06/25	Finance Committee Meeting	\$50.00
08/19/25	Operations and Planning Committee Meeting	\$50.00
08/20/25	Finance and Personnel Committee Meeting	\$50.00
08/25/25	Committee of the Whole	\$0.00
08/25/25	Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	3 @ 52.0 miles =	156.00 miles @ 0.700 /mile	\$109.20
Board Meeting Mileage:	1 @ 52.0 miles =	52.00 miles @ 0.700 /mile	\$36.40
TOTAL CLAIM			\$345.60

Loren Lilly

08/06/25	Finance Committee Meeting	\$50.00
08/19/25	Operations and Planning Committee Meeting	\$50.00
08/25/25	Committee of the Whole	\$0.00
08/25/25	Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	2.0 @ 42.0 miles =	84.00 miles @ 0.700 /mile	\$58.80
Board Meeting Mileage:	1.0 @ 42.0 miles =	42.00 miles @ 0.700 /mile	\$29.40
TOTAL CLAIM			\$238.20

Ben Mathews

08/06/25 Finance Committee Meeting	\$50.00
08/25/25 Committee of the Whole	\$0.00
08/25/25 Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	1.0 @	32.0 miles =	32.00	miles @	0.700 /mile	\$22.40
Board Meeting Mileage:	1.0 @	28.0 miles =	28.00	miles @	0.700 /mile	\$19.60
TOTAL CLAIM						\$142.00

Laura Ness

08/06/25 Finance Committee Meeting	\$50.00
08/19/25 Operations and Planning Committee Meeting	\$50.00
08/20/25 Finance and Personnel Committee Meeting	\$50.00
08/25/25 Committee of the Whole	\$0.00
08/25/25 Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	3.0 @	9.8 miles =	29.40	miles @	0.700 /mile	\$20.58
Board Meeting Mileage:	1.0 @	9.8 miles =	9.80	miles @	0.700 /mile	\$6.86
TOTAL CLAIM						\$27.44

Marcia Podratz

08/06/25 Finance Committee Meeting	\$50.00
08/25/25 Committee of the Whole	\$0.00
08/25/25 Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	1.0 @	12.6 miles =	12.60	miles @	0.700 /mile	\$8.82
Board Meeting Mileage:	1.0 @	12.6 miles =	12.60	miles @	0.700 /mile	\$8.82
TOTAL CLAIM						\$17.64

Rob Schilling

Board Chair's Additional Compensation	\$100.00
08/06/25 Finance Committee Meeting	\$50.00
08/19/25 Operations and Planning Committee Meeting	\$50.00
08/20/25 Finance and Personnel Committee Meeting	\$50.00

Committee Meeting Mileage:	3.0 @	38.0 miles =	114.00	miles @	0.700 /mile	\$79.80
Board Meeting Mileage:	0.0 @	31.0 miles =	0.00	miles @	0.700 /mile	\$0.00
TOTAL CLAIM						\$329.80

Carrie Schneider

08/19/25 Operations and Planning Committee Meeting	\$50.00
08/20/25 Finance and Personnel Committee Meeting	\$50.00
08/25/25 Committee of the Whole	\$0.00
08/25/25 Board of Directors Meeting	\$50.00

Committee Meeting Mileage:	2.0 @	6.0 miles =	12.00	miles @	0.700 /mile	\$8.40
Board Meeting Mileage:	1.0 @	8.0 miles =	8.00	miles @	0.700 /mile	\$5.60
TOTAL CLAIM						\$164.00

Paul Thomsen

08/06/25 Finance Committee Meeting	\$50.00
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Committee Meeting Mileage:	1.0 @	13.0 miles =	13.00	miles @	0.700 /mile	\$9.10
Board Meeting Mileage:	0.0 @	13.0 miles =	0.00	miles @	0.700 /mile	\$0.00
TOTAL CLAIM						\$59.10

Cash Payment Register

Job Submission Parameters

Date: 9/24/2025

Time: 8:05 AM CDT

Username: jamie.carlson@wlssd.com

Vendor Group: 1 Western Lake Superior Sanitary District	Company: 1 Western Lake Superior Sanitary District
Pay Group: 1 Western Lake Superior Sanitary District	Process Level:
Cash Code: 10225 US Bank Or Cash Code Group:	
From Payment Date: 08/20/2025 To Payment Date: 09/23/2025	
Report Option: All	Document Currency: Account Currency
Payment Code:	
Use Cash Requirements Sort Options: No	
Format Option: Standard	
Report Distribution	
Cash Payment Register Report:	Report Export Type:

Cash Payment Register continued...

Date 9/24/25 Pay Group 1 Western Lake Superior Sanitary District USD
 Time 8:05 AM CDT Post Company 1 Western Lake Superior Sanitary District USD
 Cash Payment Register for 8/20/25 thru 9/23/25 Page 1

All Report Account Currency

Company 1 Western Lake Superior Sanitary District
 Cash Code 10225 US Bank
 Payment Code ACH Currency USD

Payment Number	Identifier	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
300543	P8416	1	2676		Minnesota Dept Of Revenue	St Paul	8/20/25	Reconciled	2,192.00	USD
300544	P8462	1	216		Commissioner Of Revenue	St Paul	8/21/25	Reconciled	14,568.92	USD
300545	P8463	1	948	48MN	PERA	St Paul	8/21/25	Reconciled	46,295.04	USD
300546	P8464	1	1392		United States Treasury	Kansas City	8/21/25	Reconciled	78,260.03	USD
300547	P8465	1	2688		Delta Dental Plan Of Minnesota	Minneapolis	8/21/25	Reconciled	985.60	USD
300548	P8466	1	2688		Delta Dental Plan Of Minnesota	Minneapolis	8/21/25	Reconciled	6,180.76	USD
300549	P8467	1	4098		Minnesota Child Support	St Paul	8/21/25	Reconciled	397.32	USD
300550	P8468	1	5996		MSRS	St Paul	8/21/25	Reconciled	10,594.00	USD
300551	P8469	1	6586		WLSSD Cafeteria Plan - US Bank	.	8/21/25	Reconciled	3,417.11	USD
300552	P8572	1	190	90MN	AFSCME Council 5	St Paul	9/3/25	Issued	5,985.98	USD
300553	P8573	1	216		Commissioner Of Revenue	St Paul	9/3/25	Issued	3,535.52	USD
300554	P8574	1	948	48MN	PERA	St Paul	9/3/25	Issued	11,156.31	USD
300555	P8575	1	1392		United States Treasury	Kansas City	9/3/25	Issued	19,927.16	USD
300556	P8576	1	5996		MSRS	St Paul	9/3/25	Issued	4,183.00	USD
300557	P8577	1	6586		WLSSD Cafeteria Plan - US Bank	.	9/3/25	Issued	950.85	USD
300558	P8801	1	216		Commissioner Of Revenue	St Paul	9/4/25	Issued	14,230.94	USD
300559	P8802	1	948	48MN	PERA	St Paul	9/4/25	Issued	45,970.96	USD
300560	P8803	1	1392		United States Treasury	Kansas City	9/4/25	Issued	76,383.52	USD
300561	P8804	1	2688		Delta Dental Plan Of Minnesota	Minneapolis	9/4/25	Issued	985.60	USD
300562	P8805	1	2688		Delta Dental Plan Of Minnesota	Minneapolis	9/4/25	Issued	13,223.68	USD
300563	P8806	1	4098		Minnesota Child Support	St Paul	9/4/25	Issued	397.32	USD
300564	P8807	1	5996		MSRS	St Paul	9/4/25	Issued	10,594.00	USD
300565	P8808	1	6586		WLSSD Cafeteria Plan - US Bank	.	9/4/25	Issued	3,417.11	USD
300566	P8812	1	2676		Minnesota Dept Of Revenue	St Paul	9/18/25	Issued	2,002.00	USD

*** Payment Code ACH Totals
 Total Open Payments 15 212,943.95
 Total Reconciled Payments 9 162,890.78
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

Cash Payment Register continued...

Date 9/24/25 Pay Group 1 Western Lake Superior Sanitary District USD
 Time 8:05 AM CDT Post Company 1 Western Lake Superior Sanitary District USD
 Cash Payment Register for 8/20/25 thru 9/23/25 Page 2

All Report Account Currency

Company 1 Western Lake Superior Sanitary District
 Cash Code 10225 US Bank
 Payment Code APC Currency USD

Payment Number	Identifier	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
400768	P8470	1	615		Kraemer Construction	Duluth	8/21/25	Issued	5,700.00	USD
400769	P8471	1	1440		Guardian Pest Control Inc	Superior	8/21/25	Issued	110.55	USD
400770	P8472	1	3428		Mellin Promotional Advertising	Duluth	8/21/25	Issued	2,841.25	USD
400771	P8473	1	3766		Portable John	Hibbing	8/21/25	Issued	415.80	USD
400772	P8474	1	3838	38GA	Polydyne Inc	Atlanta	8/21/25	Issued	64,548.00	USD
400773	P8475	1	4421	21OH	Applied Industrial Tech	Chicago	8/21/25	Issued	66.10	USD
400774	P8476	1	4986		Agvise Laboratories	Northwood	8/21/25	Issued	229.75	USD
400775	P8477	1	6037		Michaud Distributing	Duluth	8/21/25	Issued	146.00	USD
400776	P8478	1	6101	01	Msc Industrial Supply Co	Saint Louis	8/21/25	Issued	267.44	USD
400777	P8479	1	6299		Bear Shoe Works	Superior	8/21/25	Issued	249.95	USD
400778	P8480	1	6365		Vonco V LLC Duluth	Becker	8/21/25	Issued	1,244.17	USD
400779	P8531	1	4903		Liberty Tire Recycling, Llc-Mn	Pittsburgh	8/28/25	Issued	1,677.00	USD
400780	P8532	1	6037		Michaud Distributing	Duluth	8/28/25	Issued	32.00	USD
400781	P8655	1	236	01MN	RM Cotton LLC	Minneapolis	9/4/25	Issued	1,835.00	USD
400782	P8656	1	759		Wiese USA	St. Louis	9/4/25	Issued	1,505.87	USD
400783	P8657	1	2032		Shel-Don Reproduction Centre	Duluth	9/4/25	Issued	218.84	USD
400784	P8658	1	3428		Mellin Promotional Advertising	Duluth	9/4/25	Issued	715.42	USD
400785	P8659	1	3461	61NC	CEM Corporation	Chicago	9/4/25	Void	236.50	USD
400786	P8660	1	4959		Analytichem Canada, Inc.	Baie D'urfe	9/4/25	Issued	900.00	USD
400787	P8661	1	4986		Agvise Laboratories	Northwood	9/4/25	Issued	137.85	USD
400788	P8662	1	6037		Michaud Distributing	Duluth	9/4/25	Issued	112.50	USD
400789	P8663	1	6101	01	Msc Industrial Supply Co	Saint Louis	9/4/25	Issued	705.84	USD
400790	P8729	1	236	01MN	RM Cotton LLC	Minneapolis	9/11/25	Issued	884.00	USD
400791	P8730	1	759	59MN	Wiese USA, Inc.	Chicago	9/11/25	Issued	47,879.00	USD
400792	P8731	1	1012		Northstar Ford	Duluth	9/11/25	Issued	2,165.83	USD
400793	P8732	1	1041	02MN	Viking Industrial North	Columbus	9/11/25	Issued	111.00	USD
400794	P8733	1	1440		Guardian Pest Control Inc	Superior	9/11/25	Issued	73.70	USD
400795	P8734	1	2032		Shel-Don Reproduction Centre	Duluth	9/11/25	Issued	378.17	USD
400796	P8735	1	2512	12MN	Culligan Of Cloquet	Minneapolis	9/11/25	Issued	298.35	USD
400797	P8736	1	3838	38GA	Polydyne Inc	Atlanta	9/11/25	Issued	67,701.90	USD
400798	P8737	1	4903		Liberty Tire Recycling, Llc-Mn	Pittsburgh	9/11/25	Issued	1,317.00	USD
400799	P8738	1	6037		Michaud Distributing	Duluth	9/11/25	Issued	48.50	USD
400800	P8739	1	6101	01	Msc Industrial Supply Co	Saint Louis	9/11/25	Issued	915.04	USD
400801	P8740	1	6335		Air Fiber Inc.	Superior	9/11/25	Issued	500.00	USD
400802	P8741	1	6365		Vonco V LLC Duluth	Becker	9/11/25	Issued	1,007.69	USD
400803	P8942	1	395		Fryberger Buchanan	Duluth	9/18/25	Issued	9,058.13	USD
400804	P8943	1	1041	02MN	Viking Industrial North	Columbus	9/18/25	Issued	133.80	USD
400805	P8944	1	2032		Shel-Don Reproduction Centre	Duluth	9/18/25	Issued	2,027.88	USD
400806	P8945	1	3838	38GA	Polydyne Inc	Atlanta	9/18/25	Issued	65,199.00	USD
400807	P8946	1	3970		North States Crane & Hoist	Duluth	9/18/25	Issued	500.00	USD
400808	P8947	1	4421	21OH	Applied Industrial Tech	Chicago	9/18/25	Issued	1,500.36	USD
400809	P8948	1	6037		Michaud Distributing	Duluth	9/18/25	Issued	109.50	USD

Cash Payment Register continued...

Date 9/24/25 Pay Group 1 Western Lake Superior Sanitary District USD Page 3
 Time 8:05 AM CDT Post Company 1 Western Lake Superior Sanitary District USD
 Cash Payment Register for 8/20/25 thru 9/23/25

All Report Account Currency

Company 1 Western Lake Superior Sanitary District
 Cash Code 10225 US Bank Currency USD
 Payment Code APC

Payment Number	Identifier	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr	
							***	Payment Code	APC	Totals	
									41	285,468.18	
										0.00	
									1	236.50	
										0	
										0	

Cash Payment Register continued...

Date 9/24/25 Pay Group 1 Western Lake Superior Sanitary District USD
 Time 8:05 AM CDT Post Company 1 Western Lake Superior Sanitary District USD
 Cash Payment Register for 8/20/25 thru 9/23/25 Page 4

All Report Account Currency

Company 1 Western Lake Superior Sanitary District
 Cash Code 10225 US Bank Currency USD
 Payment Code CHK

Payment Number	Identifier	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
503534	P8419	1	54	54MN	Amsoil, Inc.	Minneapolis	8/21/25	Reconciled	870.97	USD
503535	P8420	1	422		W W Goetsch Assoc Inc	Minneapolis	8/21/25	Reconciled	1,150.29	USD
503536	P8421	1	424		True North Goodwill	Duluth	8/21/25	Reconciled	13,725.00	USD
503537	P8422	1	444	01MN	Gustave A Larson Company	Minneapolis	8/21/25	Reconciled	555.57	USD
503538	P8423	1	817		Northern Door & Hardware	Duluth	8/21/25	Reconciled	448.50	USD
503539	P8424	1	838		Northwest Outlet	Superior	8/21/25	Reconciled	216.26	USD
503540	P8425	1	1091	91MN	Ferguson Enterprises LLC #1657	Chicago	8/21/25	Issued	682.07	USD
503541	P8426	1	1319		Hawkins, Inc.	Minneapolis	8/21/25	Reconciled	20,981.34	USD
503542	P8427	1	1324	24WI	Motion Industries Inc	Chicago	8/21/25	Reconciled	610.12	USD
503543	P8428	1	1343	43IL	Fisher Scientific Co	Chicago	8/21/25	Reconciled	292.60	USD
503544	P8429	1	1352	52MN	Graybar Electric Co, Inc.	Chicago	8/21/25	Reconciled	1,476.48	USD
503545	P8430	1	1362		McMaster Carr Supply	Chicago	8/21/25	Reconciled	403.28	USD
503546	P8431	1	1966	66MN	Fastenal Company	Winona	8/21/25	Reconciled	162.54	USD
503547	P8432	1	2366		Gopher State One-Call	Hanover	8/21/25	Reconciled	573.75	USD
503548	P8433	1	2508	08MN	Russell-Seik-Steel	Duluth	8/21/25	Reconciled	1,390.53	USD
503549	P8434	1	2567		Franklin Miller, Inc	Livingston	8/21/25	Reconciled	85.00	USD
503550	P8435	1	2978	78WI	U.W. Soil Testing Lab	Madison	8/21/25	Issued	144.00	USD
503551	P8436	1	3044		Retrofit Recycling Inc	Owatonna	8/21/25	Reconciled	2,060.70	USD
503552	P8437	1	4389	01MN	Metro Sales Inc.	Minneapolis	8/21/25	Reconciled	1,090.00	USD
503553	P8438	1	4665	65GA	Environmental Express	Atlanta	8/21/25	Reconciled	634.22	USD
503554	P8439	1	5073	73MN	Blaine Brothers	Minneapolis	8/21/25	Reconciled	509.42	USD
503555	P8440	1	5629		City Of Superior Landfill	Superior	8/21/25	Reconciled	463,040.19	USD
503556	P8441	1	5744	LT01	Life Technologies	Chicago	8/21/25	Reconciled	430.70	USD
503557	P8442	1	5944		First Strike Safety Solutions	Duluth	8/21/25	Reconciled	3,960.00	USD
503558	P8443	1	6163		APG-Neuros	Blainville	8/21/25	Issued	21,786.25	USD
503559	P8444	1	6400	01IL	Minnesota Pump Works	Chicago	8/21/25	Reconciled	163.00	USD
503560	P8445	1	6584	84MN	A-1 Disposal	Saginaw	8/21/25	Reconciled	1,409.00	USD
503561	P8446	1	6618		Nicholas Thompson	Chisholm	8/21/25	Issued	129.01	USD
503562	P8447	1	6732		Geislinger & Sons, Inc	Watkins	8/21/25	Reconciled	553,992.50	USD
503563	P8448	1	6740	01CS	Tom Kraemer, Inc.	Cold Spring	8/21/25	Reconciled	90.00	USD
503564	P8449	1	6777		Joseph Olesiak Jr.	Duluth	8/21/25	Issued	19.32	USD
503565	P8450	1	6789	01IL	Intergraph Corp Hexagon's Ali	Chicago	8/21/25	Issued	8,874.00	USD
503566	P8451	1	6802		Shank Constructors, Inc.	Brooklyn Park	8/21/25	Reconciled	611,951.12	USD
503567	P8452	1	6825		Bolton And Menk Inc.	Mankato	8/21/25	Reconciled	92,078.75	USD
503568	P8453	1	6832	01TN	Nordic Consulting Partners	Nashville	8/21/25	Reconciled	288.75	USD
503569	P8454	1	6887	01MN	TJ3 LLC	Milwaukee	8/21/25	Reconciled	1,389.00	USD
503570	P8455	1	6951		Clarke Energy USA, Inc	Waukesha	8/21/25	Reconciled	35,399.13	USD
503571	P8456	1	6956		Superior Fuel Company	Duluth	8/21/25	Reconciled	4,924.44	USD
503572	P8457	1	6959	02TX	Alliance Technical Group	Dallas	8/21/25	Reconciled	354.30	USD
503573	P8458	1	6961		Arrowhead Printing	Duluth	8/21/25	Reconciled	2,676.00	USD
503574	P8459	1	6968	01CA	TPx Communications	Pasadena	8/21/25	Reconciled	800.82	USD
503575	P8460	1	6976	01MN	McGough Construction Company	Minneapolis	8/21/25	Reconciled	237,607.00	USD
503576	P8461	1	6996		McDonald Hopkins LLC	Cleveland	8/21/25	Reconciled	777.60	USD
503577	P8497	1	557		Jamar Company	Duluth	8/28/25	Issued	705.00	USD
503578	P8498	1	902		PFC Equipment	Maple Grove	8/28/25	Issued	3,545.31	USD
503579	P8499	1	922	01FE	Ferguson Enterprises LLC #1657	Chicago	8/28/25	Issued	6,149.05	USD
503580	P8500	1	1034		Vessco Inc	Chanhassen	8/28/25	Issued	599.55	USD
503581	P8501	1	1349	49MN	Goodin Co	Minneapolis	8/28/25	Issued	100.34	USD

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Payment Number	Identifier	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
503582	P8502	1	1352	52MN	Graybar Electric Co, Inc.	Chicago	8/28/25	Issued	360.70	USD
503583	P8503	1	1966	66MN	Fastenal Company	Winona	8/28/25	Issued	831.78	USD
503584	P8504	1	2017	17IL	Waste Management Of WI-MN	Carol Stream	8/28/25	Issued	955.36	USD
503585	P8505	1	2017	17IL	Waste Management Of WI-MN	Carol Stream	8/28/25	Issued	6,174.45	USD
503586	P8506	1	2017	17IL	Waste Management Of WI-MN	Carol Stream	8/28/25	Issued	25,724.00	USD
503587	P8507	1	2075		City Of Hermantown	Hermantown	8/28/25	Issued	34.28	USD
503588	P8508	1	2651		SEH Engineers Architects Inc	St Paul	8/28/25	Issued	54,479.24	USD
503589	P8509	1	3044		Retrofit Recycling Inc	Owatonna	8/28/25	Issued	1,867.20	USD
503590	P8510	1	3940	40MN	Veolia ES Technical Solutions	Chicago	8/28/25	Issued	33,135.29	USD
503591	P8511	1	4052		NCPERS Group Life Ins.	Jacksonville	8/28/25	Issued	448.00	USD
503592	P8512	1	4160	01CO	Boyer Trucks - Superior	Brighton	8/28/25	Issued	2,320.30	USD
503593	P8513	1	4560		Centurylink	Phoenix	8/28/25	Issued	11,064.18	USD
503594	P8514	1	5843		Michels Corporation	Brownsville	8/28/25	Issued	1,049,408.47	USD
503595	P8515	1	5960		Donohue And Associates	Sheboygan	8/28/25	Issued	7,622.50	USD
503596	P8516	1	6063		Grant Brown	Wrenshall	8/28/25	Reconciled	1,700.16	USD
503597	P8517	1	6380		Red Wing Business Advantage	Dallas	8/28/25	Issued	220.99	USD
503598	P8518	1	6403		Joseph Schleret	Moose Lake	8/28/25	Issued	130.08	USD
503599	P8519	1	6495		QED Environmental Systems Inc	Atlanta	8/28/25	Issued	1,153.87	USD
503600	P8520	1	6542	33	Stella Maris Academy	Duluth	8/28/25	Issued	250.00	USD
503601	P8521	1	6625	01MI	Crestmark Bank	Troy	8/28/25	Issued	144.30	USD
503602	P8522	1	6653		Saginaw Power & Automation LLC	Saginaw	8/28/25	Issued	2,343.94	USD
503603	P8523	1	6673		MDT, Inc	Alpharetta	8/28/25	Issued	12,870.00	USD
503604	P8524	1	6726	01IA	Involta	Cedar Rapids	8/28/25	Issued	6,090.00	USD
503605	P8525	1	6782	01IL	Eurofins Environment Testing	Carol Stream	8/28/25	Issued	31.00	USD
503606	P8526	1	6900	01OH	Fidelity Security Life Insuran	Cincinnati	8/28/25	Issued	606.16	USD
503607	P8527	1	6956		Superior Fuel Company	Duluth	8/28/25	Issued	120.78	USD
503608	P8528	1	6988		Shea, Chris	Duluth	8/28/25	Issued	1,995.00	USD
503609	P8619	1	449	49CO	Hach Company	Chicago	9/4/25	Issued	780.00	USD
503610	P8620	1	482	82MN	Hawkins, Inc	Minneapolis	9/4/25	Issued	21,838.62	USD
503611	P8621	1	729	29MN	Dalco Enterprises, Inc.	St Paul	9/4/25	Issued	131.16	USD
503612	P8622	1	817		Northern Door & Hardware	Duluth	9/4/25	Issued	500.00	USD
503613	P8623	1	1022		City Of Scanlon Water Dept	Scanlon	9/4/25	Issued	88.58	USD
503614	P8624	1	1054	IA54	Electric Pump	Des Moines	9/4/25	Issued	25,315.20	USD
503615	P8625	1	1091	91MN	Ferguson Enterprises LLC #1657	Chicago	9/4/25	Issued	355.89	USD
503616	P8626	1	1241		United Way Of Duluth	Duluth	9/4/25	Issued	532.00	USD
503617	P8627	1	1319		Hawkins, Inc.	Minneapolis	9/4/25	Issued	20,312.17	USD
503618	P8628	1	1362		McMaster Carr Supply	Chicago	9/4/25	Issued	956.78	USD
503619	P8629	1	1600	01ND	Flint Group	Fargo	9/4/25	Issued	150.00	USD
503620	P8630	1	1709		LHB Engineers & Architects Inc	Duluth	9/4/25	Issued	3,000.00	USD
503621	P8631	1	1818	18WI	Hydrite Chemical Company	Chicago	9/4/25	Issued	7,747.00	USD
503622	P8632	1	1934		Duluth Township	Duluth	9/4/25	Issued	16,439.10	USD
503623	P8633	1	1945		Solway Township	Cloquet	9/4/25	Issued	11,164.10	USD
503624	P8634	1	1966	66MN	Fastenal Company	Winona	9/4/25	Issued	387.05	USD
503625	P8635	1	2034		Fredenberg Township	Duluth	9/4/25	Issued	12,295.51	USD
503626	P8636	1	2093		Canosia Township	Duluth	9/4/25	Issued	15,164.37	USD
503627	P8637	1	2508	08MN	Russell-Seik-Steel	Duluth	9/4/25	Issued	47.81	USD
503628	P8638	1	2794		USA Bluebook	Gurnee	9/4/25	Issued	2,046.67	USD
503629	P8639	1	3044		Retrofit Recycling Inc	Owatonna	9/4/25	Issued	1,644.35	USD

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503630	P8640	1	4166		Madison National Life Ins Co.	Carol Stream	9/4/25	Issued	2,118.52	USD
503631	P8641	1	4663		Engineered Sales Company	Bloomington	9/4/25	Issued	2,475.60	USD
503632	P8642	1	4665	65GA	Environmental Express	Atlanta	9/4/25	Issued	176.73	USD
503633	P8643	1	4785		North Shore Analytical, Inc.	Duluth	9/4/25	Issued	1,700.00	USD
503634	P8644	1	5837		Lake Superior Consulting, LLC	Duluth	9/4/25	Issued	7,817.00	USD
503635	P8645	1	6459		Zachary Litchke	Superior	9/4/25	Issued	14.19	USD
503636	P8646	1	6493	01IL	Northern Technologies Intl	Chicago	9/4/25	Issued	97.11	USD
503637	P8647	1	6519		MESERB	St Paul	9/4/25	Issued	20,000.00	USD
503638	P8648	1	6609		Jacob Elzen	Carlton	9/4/25	Issued	20.57	USD
503639	P8649	1	6782	01IL	Eurofins Environment Testing	Carol Stream	9/4/25	Issued	166.00	USD
503640	P8650	1	6923		Ashley Murr	Prior Lake	9/4/25	Issued	54.86	USD
503641	P8651	1	6956		Superior Fuel Company	Duluth	9/4/25	Issued	2,338.32	USD
503642	P8652	1	7011	01TX	Masergy Communications, Inc.	Dallas	9/4/25	Issued	342.94	USD
503643	P8653	1	7011	02PA	Comcast	Philadelphia	9/4/25	Issued	856.42	USD
503644	P8654	1	7012		Makowsky, Jim	Carlton	9/4/25	Issued	94.79	USD
503645	P8700	1	411	01MN	General Cleaning Corporation	Duluth	9/9/25	Issued	7,531.00	USD
503646	P8701	1	449	49CO	Hach Company	Chicago	9/9/25	Issued	2,111.55	USD
503647	P8702	1	615	01MN	Kraemer Construction Inc	Duluth	9/9/25	Issued	585.00	USD
503648	P8703	1	935		Pro-Print Inc	Duluth	9/9/25	Issued	2,633.93	USD
503649	P8704	1	1222		Twin Ports Testing Inc	Superior	9/9/25	Issued	650.72	USD
503650	P8705	1	1319		Hawkins, Inc.	Minneapolis	9/9/25	Issued	10,257.54	USD
503651	P8706	1	1352	52MN	Graybar Electric Co, Inc.	Chicago	9/9/25	Issued	926.68	USD
503652	P8707	1	1978		Hartel's Disposal	Proctor	9/9/25	Issued	8,108.57	USD
503653	P8708	1	3044		Retrofit Recycling Inc	Owatonna	9/9/25	Issued	234.35	USD
503654	P8709	1	3109		Peterson Septic Pumping	Duluth	9/9/25	Issued	220.00	USD
503655	P8710	1	3802	01MN	Barr Engineering Company	St. Paul	9/9/25	Issued	13,126.70	USD
503656	P8711	1	3940	40MN	Veolia ES Technical Solutions	Chicago	9/9/25	Issued	17,625.29	USD
503657	P8712	1	4325	01NJ	Valstone Corporation (AWS)	Newark	9/9/25	Issued	9,180.00	USD
503658	P8713	1	5525		Consolidated Communications	St. Louis	9/9/25	Issued	1,167.86	USD
503659	P8714	1	5836	F1	Mediacom	Carol Stream	9/9/25	Issued	236.90	USD
503660	P8715	1	5845	46MA	CDM Smith	Boston	9/9/25	Issued	3,851.00	USD
503661	P8716	1	5895	95IL	Cdw Government, Inc.	Chicago	9/9/25	Issued	2,728.13	USD
503662	P8717	1	6495		QED Environmental Systems Inc	Atlanta	9/9/25	Issued	1,358.44	USD
503663	P8718	1	6517		Kwik Trip Inc	La Crosse	9/9/25	Issued	157.88	USD
503664	P8719	1	6534		Treatment Resources Inc	Minneapolis	9/9/25	Issued	1,525.87	USD
503665	P8720	1	6659	MI01	Cummins, Inc.	Detroit	9/9/25	Issued	2,065.35	USD
503666	P8721	1	6689	01TX	Insight Public Sector	Dallas	9/9/25	Issued	5,027.64	USD
503667	P8722	1	6721	01IL	Elemech, Inc.	Aurora	9/9/25	Issued	1,500.00	USD
503668	P8723	1	6791		Sir Benedict's Tavern	Duluth	9/9/25	Issued	210.01	USD
503669	P8724	1	6801		Carlson Timber Products, Inc.	Sandstone	9/9/25	Issued	192,784.69	USD
503670	P8725	1	6922		Unison Solutions	Dubuque	9/9/25	Issued	795.00	USD
503671	P8726	1	6956		Superior Fuel Company	Duluth	9/9/25	Issued	748.10	USD
503672	P8727	1	6978		EPIC iO Technologies	Fort Mill	9/9/25	Issued	1,515.70	USD
503673	P8728	1	6979	01MO	River Bend Lab	St. Louis	9/9/25	Issued	6,635.60	USD
503674	P8773	1	314	01MN	Duluth Tire	Hermantown	9/11/25	Issued	795.76	USD
503675	P8774	1	449	49CO	Hach Company	Chicago	9/11/25	Issued	447.00	USD
503676	P8775	1	482	82MN	Hawkins, Inc	Minneapolis	9/11/25	Issued	10,887.54	USD
503677	P8776	1	874	74MN	Pace Analytical Services LLC	Chicago	9/11/25	Issued	1,362.00	USD

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503678	P8777	1	935		Pro-Print Inc	Duluth	9/11/25	Issued	804.32	USD
503679	P8778	1	992	92MN	Road Machinery & Supply	Minneapolis	9/11/25	Issued	1,858.91	USD
503680	P8779	1	1047	47MO	VWR Corporation	Pittsburgh	9/11/25	Issued	6,321.35	USD
503681	P8780	1	1222		Twin Ports Testing Inc	Superior	9/11/25	Issued	302.50	USD
503682	P8781	1	1319		Hawkins, Inc.	Minneapolis	9/11/25	Issued	9,605.65	USD
503683	P8782	1	1324	24WI	Motion Industries Inc	Chicago	9/11/25	Issued	211.86	USD
503684	P8783	1	1606	06MN	Nuss Truck & Equipment	Rochester	9/11/25	Issued	2,271.62	USD
503685	P8784	1	1966	66MN	Fastenal Company	Winona	9/11/25	Issued	1,009.61	USD
503686	P8785	1	2075		City Of Hermantown	Hermantown	9/11/25	Issued	376.00	USD
503687	P8786	1	2508	08MN	Russell-Seik-Steel	Duluth	9/11/25	Issued	85.17	USD
503688	P8787	1	2926		Grussendorf Tree & Shrub Care	Esko	9/11/25	Issued	21,720.00	USD
503689	P8788	1	3461	61NC	CEM Corporation	Chicago	9/11/25	Issued	236.50	USD
503690	P8789	1	5660		Minnesota Energy Resources	Glenview	9/11/25	Issued	90.00	USD
503691	P8790	1	6124	01IL	Stantec Consulting Services	Chicago	9/11/25	Issued	120.50	USD
503692	P8791	1	6454	IL01	Acp Creativiti, LLC	Carol Stream	9/11/25	Issued	19,000.00	USD
503693	P8792	1	6513		Brent's Septic Service LLC	Duluth	9/11/25	Issued	5,525.00	USD
503694	P8793	1	6625	01MI	Crestmark Bank	Troy	9/11/25	Issued	296.00	USD
503695	P8794	1	6659	M101	Cummins, Inc.	Detroit	9/11/25	Issued	2,223.06	USD
503696	P8795	1	6713	01IL	Allied Valve, Inc.	Palatine	9/11/25	Issued	3,103.40	USD
503697	P8796	1	6729	01MI	Paragon Development Systems	Detroit	9/11/25	Issued	675.00	USD
503698	P8797	1	6956		Superior Fuel Company	Duluth	9/11/25	Issued	2,088.35	USD
503699	P8798	1	6961		Arrowhead Printing	Duluth	9/11/25	Issued	400.00	USD
503700	P8799	1	6989	01TX	Powell Electrical Systems, Inc	Dallas	9/11/25	Issued	9,606.28	USD
503701	P8800	1	7011	01TX	Masergy Communications, Inc.	Dallas	9/11/25	Issued	342.94	USD
503702	P8888	1	424		True North Goodwill	Duluth	9/18/25	Issued	11,625.00	USD
503703	P8889	1	619	19MN	AW Kuettel & Sons, Inc	Duluth	9/18/25	Issued	373,872.50	USD
503704	P8890	1	647	01	Berkley Risk Administrators Co	Minneapolis	9/18/25	Issued	30,911.00	USD
503705	P8891	1	922	01FE	Ferguson Enterprises LLC #1657	Chicago	9/18/25	Issued	4,003.55	USD
503706	P8892	1	1091	91MN	Ferguson Enterprises LLC #1657	Chicago	9/18/25	Issued	10,222.22	USD
503707	P8893	1	1319		Hawkins, Inc.	Minneapolis	9/18/25	Issued	20,610.06	USD
503708	P8894	1	1352	52MN	Graybar Electric Co, Inc.	Chicago	9/18/25	Issued	5,614.34	USD
503709	P8895	1	1488		Itasca County Treasurer	Grand Rapids	9/18/25	Issued	156.78	USD
503710	P8896	1	1709		LHB Engineers & Architects Inc	Duluth	9/18/25	Issued	520.20	USD
503711	P8897	1	1966	66MN	Fastenal Company	Winona	9/18/25	Issued	1,920.60	USD
503712	P8898	1	2017	17IL	Waste Management Of WI-MN	Carol Stream	9/18/25	Issued	864.32	USD
503713	P8899	1	2017	17IL	Waste Management Of WI-MN	Carol Stream	9/18/25	Issued	6,102.00	USD
503714	P8900	1	2366		Gopher State One-Call	Hanover	9/18/25	Issued	452.25	USD
503715	P8901	1	2459		Compensation Consultants, Ltd	Cloquet	9/18/25	Issued	748.00	USD
503716	P8902	1	2508	08MN	Russell-Seik-Steel	Duluth	9/18/25	Issued	453.54	USD
503717	P8903	1	2651		SEH Engineers Architects Inc	St Paul	9/18/25	Issued	1,046.73	USD
503718	P8904	1	3865		St. Louis County Env Serv	Virginia	9/18/25	Issued	1,722.58	USD
503719	P8905	1	3940	41MN	Veolia ES Technical Solutions	Chicago	9/18/25	Issued	1,677.40	USD
503720	P8906	1	4389	01MN	Metro Sales Inc.	Minneapolis	9/18/25	Issued	1,090.00	USD
503721	P8907	1	4413	01NC	US Composting Council	Raleigh	9/18/25	Issued	475.00	USD
503722	P8908	1	4560	2AZ	Centurylink	Phoenix	9/18/25	Issued	1,201.44	USD
503723	P8909	1	4663		Engineered Sales Company	Bloomington	9/18/25	Issued	9,402.60	USD
503724	P8910	1	4749		Soil Control Lab	Watsonville	9/18/25	Issued	86.00	USD
503725	P8911	1	4797		Core Advantage	Superior	9/18/25	Issued	200.00	USD

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503726	P8912	1	4878		North Star Township	Duluth	9/18/25	Issued	4,756.86	USD
503727	P8913	1	5629		City Of Superior Landfill	Superior	9/18/25	Issued	424,063.55	USD
503728	P8914	1	5837		Lake Superior Consulting, LLC	Duluth	9/18/25	Issued	5,761.00	USD
503729	P8915	1	5961		James E Aird	Proctor	9/18/25	Issued	183.60	USD
503730	P8916	1	5978		Jim's Red Wing Mobile Shoes	Browerville	9/18/25	Issued	5,298.00	USD
503731	P8917	1	6211		Marcia Podratz	Duluth	9/18/25	Issued	117.64	USD
503732	P8918	1	6212		Paul Thomsen	Duluth	9/18/25	Issued	59.10	USD
503733	P8919	1	6427		Travis M Tolaas	Foxboro	9/18/25	Issued	150.34	USD
503734	P8920	1	6533		Loren Lilly	Cloquet	9/18/25	Issued	238.20	USD
503735	P8921	1	6547		Laura Ness	Duluth	9/18/25	Issued	227.44	USD
503736	P8922	1	6584	84MN	A-1 Disposal	Saginaw	9/18/25	Issued	1,107.00	USD
503737	P8923	1	6659	MI01	Cummins, Inc.	Detroit	9/18/25	Issued	4,122.51	USD
503738	P8924	1	6732		Geislinger & Sons, Inc	Watkins	9/18/25	Issued	35,781.20	USD
503739	P8925	1	6733	01MO	Burns & Mcdonnell Engineering	Kansas City	9/18/25	Issued	7,892.00	USD
503740	P8926	1	6740	01CS	Tom Kraemer, Inc.	Cold Spring	9/18/25	Issued	90.00	USD
503741	P8927	1	6755		Robert Schilling	Duluth	9/18/25	Issued	329.80	USD
503742	P8928	1	6763		Ariel Wolf	Duluth	9/18/25	Issued	140.56	USD
503743	P8929	1	6805		RBA Consulting	Wayzata	9/18/25	Issued	650.00	USD
503744	P8930	1	6825		Bolton And Menk Inc.	Mankato	9/18/25	Issued	51,317.95	USD
503745	P8931	1	6832	01TN	Nordic Consulting Partners	Nashville	9/18/25	Issued	247.50	USD
503746	P8932	1	6833		John Ezell	Carlton	9/18/25	Issued	345.60	USD
503747	P8933	1	6924		Blue Ethos Specialized Trainin	Ramsey	9/18/25	Issued	4,000.00	USD
503748	P8934	1	6951		Clarke Energy USA, Inc	Waukesha	9/18/25	Issued	30,068.48	USD
503749	P8935	1	6956		Superior Fuel Company	Duluth	9/18/25	Issued	3,612.97	USD
503750	P8936	1	6968	01CA	TPx Communications	Pasadena	9/18/25	Issued	788.81	USD
503751	P8937	1	6975		Clearsky Consulting	Atlanta	9/18/25	Issued	41,876.25	USD
503752	P8938	1	6976	01MN	McGough Construction Company	Minneapolis	9/18/25	Issued	1,103,718.00	USD
503753	P8939	1	7003		Ben Mathews	Hermantown	9/18/25	Issued	142.00	USD
503754	P8940	1	7007		Carrie Schneider	Duluth	9/18/25	Issued	164.00	USD
503755	P8941	1	7008		Nathan Johnson	Duluth	9/18/25	Issued	176.60	USD

*** Payment Code CHK Totals
 Total Open Payments 184 4,051,956.07
 Total Reconciled Payments 38 2,060,269.03
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

Cash Payment Register continued...

Date 9/24/25 Pay Group 1 Western Lake Superior Sanitary District USD
 Time 8:05 AM CDT Post Company 1 Western Lake Superior Sanitary District USD
 Cash Payment Register for 8/20/25 thru 9/23/25 Page 9

All Report Account Currency

Company 1 Western Lake Superior Sanitary District
 Cash Code 10225 US Bank Currency USD
 Payment Code PCR

Payment Number	Identifier	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
200659	P8490	1	194		City Of Cloquet	Cloquet	8/21/25	Issued	1,085.05	USD
200660	P8491	1	296		City Of Duluth Comfort Systems	Minneapolis	8/21/25	Issued	18,009.42	USD
200661	P8492	1	376		Fedex	Palatine	8/21/25	Issued	1,046.71	USD
200662	P8493	1	1711 11IL		Grainger	Palatine	8/21/25	Issued	856.81	USD
200663	P8494	1	4836 36NJ		Verizon	Newark	8/21/25	Issued	69.09	USD
200664	P8495	1	6540 40MA		Cintas Corporation	Dallas	8/21/25	Issued	980.69	USD
200665	P8551	1	296		City Of Duluth Comfort Systems	Minneapolis	8/28/25	Issued	299.88	USD
200666	P8552	1	821 21MN		Airgas North Central	Chicago	8/28/25	Issued	422.52	USD
200667	P8553	1	6121 01MN		Essentia Health	Minneapolis	8/28/25	Issued	126.00	USD
200668	P8554	1	6504		Fueling Minnesota	St Paul	8/28/25	Issued	40.00	USD
200669	P8555	1	6540 40MA		Cintas Corporation	Dallas	8/28/25	Issued	833.93	USD
200670	P8556	1	6662 DI01		Doorco Inc.	Duluth	8/28/25	Issued	2,011.58	USD
200671	P8558	1	6599		US Bank Credit Card	.	8/29/25	Reconciled	27,603.67	USD
200672	P8665	1	296		City Of Duluth Comfort Systems	Minneapolis	9/4/25	Issued	11,980.90	USD
200673	P8666	1	1711 11IL		Grainger	Palatine	9/4/25	Issued	2,342.28	USD
200674	P8667	1	6540 40MA		Cintas Corporation	Dallas	9/4/25	Issued	888.99	USD
200675	P8668	1	6841 00TX		ApplicantPro Holdings	Dallas	9/4/25	Issued	353.00	USD
200676	P8767	1	296		City Of Duluth Comfort Systems	Minneapolis	9/11/25	Issued	12,980.13	USD
200677	P8768	1	376		Fedex	Palatine	9/11/25	Issued	358.15	USD
200678	P8769	1	1711 11IL		Grainger	Palatine	9/11/25	Issued	343.26	USD
200679	P8770	1	2483 01MN		Lakes Gas	Wyoming	9/11/25	Issued	15.00	USD
200680	P8771	1	6034 01MN		Innovative Office Solutions	Minneapolis	9/11/25	Issued	800.05	USD
200681	P8772	1	6540 40MA		Cintas Corporation	Dallas	9/11/25	Issued	853.82	USD
200682	P8821	1	194		City Of Cloquet	Cloquet	9/18/25	Issued	672.55	USD
200683	P8822	1	296		City Of Duluth Comfort Systems	Minneapolis	9/18/25	Issued	11,061.43	USD
200684	P8823	1	3471 IL71		AT&T Mobility	Carol Stream	9/18/25	Issued	2,859.16	USD
200685	P8824	1	4836 36NJ		Verizon	Newark	9/18/25	Issued	64.19	USD
200686	P8825	1	6540 40MA		Cintas Corporation	Dallas	9/18/25	Issued	954.55	USD
200687	P8826	1	6841 00TX		ApplicantPro Holdings	Dallas	9/18/25	Issued	286.00	USD
200688	P8827	1	6881 01SP		CTC	St. Paul	9/18/25	Issued	405.00	USD

*** Payment Code PCR
 Totals
 Total Open Payments 29 73,000.14
 Total Reconciled Payments 1 27,603.67
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

Cash Payment Register continued...

Date 9/24/25 Pay Group 1 Western Lake Superior Sanitary District USD
 Time 8:05 AM CDT Post Company 1 Western Lake Superior Sanitary District USD
 Cash Payment Register for 8/20/25 thru 9/23/25

All Report Account Currency

Company 1 Western Lake Superior Sanitary District
 Cash Code 10225 US Bank Currency USD
 Payment Code WIR

Payment Number	Identifier	Co	Vendor Number	Remit To	Name	City	Payment Date	Status	Payment Amount	Curr
100088	P8496	1	753		Minnesota Power	Minneapolis	8/26/25	Reconciled	200,498.60	USD
100089	P8570	1	1410		Piper Sandler	Minneapolis	9/1/25	Issued	1,100,000.00	USD
100090	P8571	1	5922		League Of MN Cities-4M Fund	.	9/1/25	Issued	1,000,000.00	USD
100091	P8583	1	5841		Northland Veba Trust	.	9/3/25	Issued	550.00	USD

*** Payment Code WIR Totals
 Total Open Payments 3 2,100,550.00
 Total Reconciled Payments 1 200,498.60
 Total Void Payments 0.00
 Total Stale Dated Payments 0
 Total Escheated Payments 0

*** Cash Code 10225 Totals
 Total Open Payments 272 6,723,918.34
 Total Reconciled Payments 49 2,451,262.08
 Total Void Payments 1 236.50
 Total Stale Dated Payments 0
 Total Escheated Payments 0

*** Pay Group 1 USD Totals
 Total Open Payments 272 6,723,918.34
 Total Reconciled Payments 49 2,451,262.08
 Total Void Payments 1 236.50
 Total Stale Dated Payments 0
 Total Escheated Payments 0

MEMORANDUM

To: WLSSD Board
From: Finance Committee
Date: September 24, 2025
Subject: Approval of 2026 Wastewater Budget

The Finance Committee met on Wednesday, September 24, 2025 to conduct the final review of the wastewater operating and capital budget. This included a review of the 2026 flows and loads, the operating budget, the capital budget, the wastewater 5-year projection, the 2026 wastewater unit costs and the 2026 District-wide allocation. This budget information is attached to this memo and will be reviewed at the September 29, 2025 Committee of the Whole meeting prior to going to the WLSSD Board that evening for approval. The WLSSD 2026 wastewater budget reflects a 4.69% increase from 2025. The details are summarized below.

2026 Flows and Loads

The District is projecting increased wastewater daily loadings for Total Suspended Solids (TSS) and decreased wastewater daily flows and loadings for Biochemical Oxygen Demand (BOD) in 2026 as compared to 2025. The table below summarizes budgeted 2026 flows and loads as compared to the 2025 budget.

	2025 Budget	2026 Budget	Difference
Flow (MGD)	35.20	34.42	(0.78)
TSS (lbs./day)	45,940	46,245	305
BOD (lbs./day)	60,044	52,475	(7,569)

2026 Personnel Budget – District-wide (Wastewater and Solid Waste)

The 2026 District-wide personnel budget (wastewater direct, solid waste direct, shared service departments) is slightly higher than 2025 annualized by 0.29 FTE. The total personnel count included in the 2026 budget is 116.42. This compares to 116.13 annualized for 2025.

2026 Operating Budget

The 2026 operating budget (direct wastewater departments and allocated shared services) includes a 5.1% increase from 2025. Total operating costs budgeted for 2026 are \$22,650,416.

2026 Capital Budget

The District is budgeting \$14,695,000 in capital projects in 2026. The WLSSD 2026 capital budget includes safety essential projects, general replacement, interceptor replacement/rehabilitation, pump station replacement/rehabilitation, wastewater treatment plant replacement/rehabilitation, facility and site improvements, information technology improvements, mobile equipment replacement, process/energy improvements and discretionary projects.

The 2026 Capital projects were reviewed at the public hearing on September 15, 2025. No comments were received. The annual debt service charged to customers in 2026 is increased to \$9.75 million.

Wastewater 5 Year Rate Estimation

Included in this packet is a 5 year projection of wastewater costs (operating and capital). There is a 4.69% budgeted increase for 2026. Projections of costs for 2026 – 2031 project an average increase of 4.79% per year. As we move forward, the District will continue to pursue grant opportunities for large capital projects and will continue to implement the recommendations included in the energy master plan to continue to reduce overall electrical costs.

2026 Wastewater Unit Costs and Charges by Customer

Wastewater unit costs for 2026 versus 2025 are summarized in the table below.

	2025 Budget	2026 Budget	% Change
Flow (per 1000 gallons)	\$0.7286	\$0.7860	7.88%
Peak Flow	\$0.0389	\$0.0408	4.95%
TSS (\$/lb.)	\$0.3149	\$0.3320	5.43%
BOD (\$/lb.)	\$0.2398	\$0.2888	20.43%

District-Wide Allocation

The District-wide allocation (DWA) for 2026 has increased by \$18,000 to 1.25% of total wastewater charges for a total of \$396,000. The packet attached includes a breakdown of the DWA by municipality.

Recommendation

The Finance Committee and Committee of the Whole recommend that the WLSSD Board approve the 2026 Wastewater Budget in its entirety.

**WLSSD 2026 BUDGETED FLOWS AND LOADINGS
FLOW (MGD)**

	BUDGET 2025	YTD 2025 thru August	BUDGET 2026
DULUTH	13.000	11.029	12.500
CLOQUET	1.000	1.020	1.000
HERMANTOWN	0.650	0.702	0.675
PROCTOR	0.400	0.345	0.400
ESKO (Includes Helb/Lars)	0.2062	0.172	0.1900
SCANLON	0.169	0.384	0.169
CARLTON	0.160	0.140	0.160
THOMSON (City only)	0.009	0.008	0.009
TWIN LAKES	0.040	0.035	0.035
RICE LAKE	0.060	0.052	0.060
OLIVER	0.020	0.018	0.020
PIKE LAKE	0.100	0.086	0.100
KNIFE RIVER	0.024	0.022	0.024
MPCA LANDFILL	0.003	0.001	0.0025
WRENSHALL	0.030	0.031	0.032
JAY COOKE	0.002	0.002	0.002
BUFFALO/MIDWAY	0.0050	0.006	0.0060
DULUTH/NORTH SHORE	0.057	0.052	0.057
MUNICIPAL SUBTOTAL	15.935	14.103	15.442
SAPPI	17.019	16.605	17.000
USG	0.550	0.433	0.450
SOFIDEL	1.500	1.445	1.330
SPECIALTY MINERALS	0.195	0.212	0.1975
INDUSTRIAL SUBTOTAL	19.264	18.695	18.978
TOTAL FLOW	35.200	32.798	34.419

**WLSSD 2026 BUDGETED FLOWS AND LOADINGS
BOD (LBS/DAY)**

	BUDGET 2025	YTD 2025 thru August	BUDGET 2026
DULUTH	13,200	12,206	12,750
CLOQUET	1,493	1,522	1,493
HERMANTOWN	1,150	1,053	1,100
PROCTOR	475	382	400
ESKO (Includes Helb/Lars)	269	269	279
SCANLON	282	640	282
CARLTON	171	171	183
THOMSON (City only)	15	13	15
TWIN LAKES	153	144	146
RICE LAKE	100	87	100
OLIVER	33	30	33
PIKE LAKE	167	143	167
KNIFE RIVER	40	37	40
MPCA LANDFILL	5	2	4
WRENSHALL	50	52	53
JAY COOKE	3	4	3
BUFFALO/MIDWAY	13	14	15
DULUTH/NORTH SHORE	95	87	95
MUNICIPAL SUBTOTAL	17,714	16,856	17,159
SAPPI	40,000	33,755	33,000
USG	2,000	1,497	2,000
SOFIDEL	325	321	310
SPECIALTY MINERALS	5	6	6
INDUSTRIAL SUBTOTAL	42,330	35,579	35,316
TOTAL BOD	60,044	52,435	52,475

**WLSSD 2026 BUDGETED FLOWS AND LOADINGS
SUSPENDED SOLIDS (LBS/DAY)**

	BUDGET 2025	YTD 2025 thru August	BUDGET 2026
DULUTH	17,000	18,470	17,500
CLOQUET	2,000	2,236	2,193
HERMANTOWN	1,100	1,176	1,150
PROCTOR	550	569	550
ESKO	322	322	347
(Includes Helb/Lars)			
SCANLON	282	640	282
CARLTON	206	206	231
THOMSON (City only)	13	13	15
TWIN LAKES	133	129	121
RICE LAKE	100	87	100
OLIVER	33	30	33
PIKE LAKE	167	143	167
KNIFE RIVER	37	37	40
MPCA LANDFILL	5	2	4
WRENSHALL	50	52	53
JAY COOKE	3	4	3
BUFFALO/MIDWAY	8	10	10
DULUTH/NORTH SHORE	95	87	95
MUNICIPAL SUBTOTAL	22,105	24,213	22,895
SAPPI	20,035	29,017	20,500
USG	3,000	1,815	2,000
SOFIDEL	300	347	350
SPECIALTY MINERALS	500	722	500
INDUSTRIAL SUBTOTAL	23,835	31,901	23,350
TOTAL DISTRICT	45,940	56,114	46,245

2026 PERSONNEL BUDGET

BASIC UNIT	BUDGET 2025	BUDGET 2025 ANNUALIZED	BUDGET 2026
40000 CLEAN WATER PRODUCTION	16.0	16.0	16.0
42000 CONVEYANCE	4.0	4.0	4.3
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	7.23	7.23	8.04
55000 ORGANICS	2.07	2.07	2.13
56000 HOUSEHOLD HAZ WASTE	4.25	4.25	4.25
57000 ENV PROG SOLID WASTE	3.50	3.50	3.50
60000 BUSINESS SERVICES	10.00	10.00	10.00
66000 MECHANICAL MAINTENANCE	12.0	12.0	12.0
67000 FACILITIES & UTILITIES MAINTENANCE	3.0	3.0	3.0
68000 ELECTRICAL MAINTENANCE	10.00	10.00	9.00
70000 PLANNING & ENGINEERING	9.00	9.0	9.00
74000 MANAGEMENT INFO SYSTEM	5.0	5.0	5.0
77000 LAB	6.0	6.0	6.0
SUBTOTAL	99.80	99.80	99.92
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	5.33	5.33	5.50
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	16.33	16.33	16.50
TOTAL	116.13	116.13	116.42

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

	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>ESTIMATE 2025</u>	<u>BUDGET 2026</u>	<u>% CHANGE BUDG 26/ BUDG 2025</u>	<u>% CHANGE BUDG 26/ EST 2025</u>
OPERATIONS						
WASTEWATER TREATMENT						
40000 CLEAN WATER PRODUCTION	\$ 4,800,276	\$ 5,552,855	\$ 5,356,601	\$ 5,722,137	3.0%	6.8%
42000 CONVEYANCE SYSTEM	\$ 2,576,207	\$ 2,646,400	\$ 2,684,043	\$ 2,806,084	6.0%	4.5%
43000 BIOSOLIDS	\$ 865,920	\$ 993,917	\$ 997,557	\$ 1,067,391	7.4%	7.0%
47000 ENV PROG WW	\$ 311,447	\$ 403,178	\$ 400,692	\$ 419,335	4.0%	4.7%
48000 WW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ 8,553,850</u>	<u>\$ 9,596,350</u>	<u>\$ 9,438,892</u>	<u>\$ 10,014,948</u>	<u>4.4%</u>	<u>6.1%</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	\$ 2,200,292	\$ 2,357,929	\$ 2,385,456	\$ 2,520,835	6.9%	5.7%
67000 FACILITIES & UTILITIES	\$ 3,198,010	\$ 2,447,539	\$ 2,611,106	\$ 2,606,537	6.5%	-0.2%
68000 ELECTRICAL MAINTENANCE	\$ 1,417,772	\$ 1,595,326	\$ 1,587,989	\$ 1,588,024	-0.5%	0.0%
BUSINESS SERVICES						
60000 BUSINESS SERVICES	\$ 2,124,006	\$ 2,421,636	\$ 2,436,880	\$ 2,549,595	5.3%	4.6%
PLANNING & TECH SERVICES						
70000 PLANNING & ENGINEERING	\$ 978,581	\$ 1,119,609	\$ 1,115,791	\$ 1,213,040	8.3%	8.7%
74000 MANAGEMENT INFO SYS	\$ 920,908	\$ 1,000,175	\$ 985,722	\$ 1,060,073	6.0%	7.5%
77000 LAB SERVICES	\$ 1,068,615	\$ 1,020,245	\$ 1,008,666	\$ 1,097,363	7.6%	8.8%
SUB TOTAL	<u>\$ 2,968,104</u>	<u>\$ 3,140,029</u>	<u>\$ 3,110,179</u>	<u>\$ 3,370,477</u>	<u>7.3%</u>	<u>8.4%</u>
TOTAL	<u>\$ 20,462,034</u>	<u>\$ 21,558,809</u>	<u>\$ 21,570,502</u>	<u>\$ 22,650,416</u>	<u>5.1%</u>	<u>5.0%</u>

Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Safety Essential Projects											
ArcFlash Study - Collection System	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Subtotal	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$150,000
Required General Replacement											
General, Compliance											
Lab Instrument Replacements	\$0	\$30,000	\$50,000	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$95,000
General Laboratory Upgrades	\$375,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$375,000
Cloquet PS Turbidity Meter	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Effluent Sample Building Replacement	\$475,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$475,000
Comprehensive Wastewater Plan Updates	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$0	\$750,000
Subtotal	\$850,000	\$255,000	\$225,000	\$15,000	\$0	\$0	\$200,000	\$200,000	\$0	\$0	\$1,745,000
Interceptor Replacement / Rehabilitation											
Hermantown Interceptor Replacement (Phase 2)	\$0	\$800,000	\$5,400,000	\$0	\$0	\$0	\$0	\$0	\$7,993,319	\$5,388,089	\$19,581,408
Bayview Heights Interceptor Pipe Bridge Rehabilitation	\$0	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500,000
East Interceptor Pipe Penetration Repair	\$325,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$325,000
Lakeside Interceptor Realignment (MnDOT project)	\$825,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$825,000
Lakeside Interceptor Rehabilitation Phase 3	\$0	\$0	\$0	\$250,000	\$5,085,000	\$0	\$0	\$0	\$0	\$0	\$5,335,000
Proctor Interceptor Rehabilitation/Replacement	\$0	\$0	\$1,100,800	\$3,670,450	\$0	\$0	\$0	\$0	\$0	\$0	\$4,771,250
Scanlon Interceptor CIPP (Phases 5 - 7)	\$0	\$0	\$0	\$0	\$0	\$0	\$2,154,000	\$5,664,000	\$4,781,000	\$5,118,000	\$17,717,000
East Interceptor CIPP	\$0	\$2,311,640	\$0	\$0	\$0	\$2,222,731	\$0	\$0	\$0	\$0	\$4,534,371
Cloquet Interceptor CIPP	\$0	\$0	\$0	\$0	\$1,030,000	\$0	\$0	\$0	\$0	\$0	\$1,030,000
Woodland Interceptor CIPP	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,724,188	\$1,424,918	\$5,649,106
West Interceptor CIPP	\$0	\$0	\$0	\$0	\$553,000	\$5,180,855	\$0	\$0	\$0	\$0	\$5,733,855
Silverbrook Interceptor (City of Carlton - 6th Street) Replacement	\$950,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$950,000
Knowlton Creek FM Rehabilitation (C003, C004, C011, C012)	\$175,000	\$3,500,000	\$175,000	\$3,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$7,350,000
Wrenshall FM Rehabilitation/Replacement	\$0	\$0	\$0	\$0	\$175,000	\$2,000,000	\$0	\$0	\$0	\$0	\$2,175,000
Thomson FM Replacement (MnDOT)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$350,000	\$3,000,000	\$0	\$3,350,000
Gravity Manhole Improvements	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$500,000
Temporary Flow Meter Program Equipment Replacement	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$30,000	\$0	\$150,000
Subtotal	\$4,805,000	\$7,211,640	\$6,705,800	\$7,520,450	\$6,873,000	\$9,503,586	\$2,184,000	\$6,114,000	\$17,528,507	\$12,031,007	\$80,476,990
Pump Station Replacement / Rehabilitation											
Pump Station Condition Evaluations (Knowlton, Scanlon, Cloquet)	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
Bristol Street PS - HVAC Evaluation/Upgrades	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Jay Cooke Pump Station Alternatives Analysis	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
Thomson PS Replacement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$312,000	\$7,500,000	\$7,812,000
Cloquet Pond Liner Replacement	\$885,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$885,000
USG Sampling Station Rehabilitation/Replacement	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Subtotal	\$1,785,000	\$60,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$312,000	\$7,500,000	\$9,957,000
Wastewater Treatment Plant Replacement / Rehabilitation											
Oxygen Dissolution Tank Rehabilitations	\$0	\$1,500,000	\$0	\$0	\$8,000,000	\$8,318,000	\$8,651,000	\$9,000,000	\$0	\$0	\$35,469,000
Digester Cleaning Improvements	\$650,000	\$0	\$1,300,000	\$0	\$300,000	\$0	\$300,000	\$0	\$0	\$300,000	\$2,850,000
Odorous Air System Improvements	\$0	\$0	\$5,250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,250,000
Plant Water System Process Improvements (Phase 4)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Defoamant System Improvements	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Final Effluent Filtration Improvements	\$300,000	\$4,487,100	\$18,000,000	\$18,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$40,787,100
Valves/Tanks/Piping/Channel Improvements	\$0	\$0	\$400,000	\$0	\$0	\$0	\$500,000	\$0	\$0	\$0	\$900,000
Dewatering and Sludge Storage System Improvements	\$3,600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,600,000
Subtotal	\$4,950,000	\$5,987,100	\$24,950,000	\$18,000,000	\$8,300,000	\$8,318,000	\$9,451,000	\$9,000,000	\$0	\$300,000	\$89,256,100
Facility and Site Improvements											
Roof Replacement/Rehabilitation	\$0	\$580,000	\$0	\$486,661	\$0	\$714,175	\$0	\$0	\$131,593	\$0	\$1,912,429
WWTP Scanning - Building Information Modeling	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000
B9 Bathroom Remodel	\$0	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Building Floor Drain Rehabilitation	\$155,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$555,000
Perimeter Security/Access Control Improvements	\$0	\$150,000	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Site Pavement Improvements	\$40,000	\$0	\$60,000	\$0	\$60,000	\$0	\$60,000	\$0	\$60,000	\$0	\$280,000
Site Utility Improvements (Stormwater)	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$100,000	\$300,000
Building Precast Panel Rehabilitation	\$0	\$145,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$295,000
Subtotal	\$295,000	\$965,000	\$160,000	\$1,136,661	\$160,000	\$714,175	\$160,000	\$0	\$291,593	\$100,000	\$3,982,429
Information Technology Improvements											
Public Address System Upgrades Phase II	\$0	\$600,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$600,000
Eops Data Warehouse Upgrades	\$10,000	\$0	\$15,000	\$0	\$15,000	\$0	\$15,000	\$0	\$15,000	\$0	\$70,000
SCADA Alarm Management Improvements	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000
Wireless Implementation (Plant/Conveyance)	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Virtual Server (Simplivity) Upgrade	\$0	\$275,000	\$0	\$0	\$275,000	\$0	\$0	\$275,000	\$0	\$0	\$825,000
Cimplicity SCADA Upgrade	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$300,000
Network Risk Assessment & Security Mgmt. Improvements	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000
Firewall Improvements	\$0	\$0	\$150,000	\$150,000	\$0	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$700,000
Subtotal	\$295,000	\$925,000	\$165,000	\$150,000	\$390,000	\$100,000	\$115,000	\$275,000	\$215,000	\$100,000	\$2,730,000
Mobile Equipment Replacements											
WWTP/Conveyance Mobile Equipment	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$50,000	\$0	\$250,000
Biosolids Mobile Equipment	\$215,000	\$175,000	\$200,000	\$260,000	\$225,000	\$285,000	\$430,000	\$195,000	\$150,000	\$230,000	\$2,365,000
Field Loader (621D) Tire Replacement	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
District Fleet Vehicles	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$150,000	\$0	\$175,000	\$0	\$775,000
Subtotal	\$430,000	\$175,000	\$400,000	\$260,000	\$425,000	\$285,000	\$630,000	\$195,000	\$375,000	\$230,000	\$3,405,000
Process / Energy Improvements											
PLC Replacements (B19, Collection System)	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$500,000
Process Optimization Modeling	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Building 9 North Maintenance Wing A/C Replacement	\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000
Grit Washer Replacements	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
B19 Cooling Tower	\$0	\$0	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$700,000
Biogas Conditioning Improvements - Dry Chillers	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
District Heating Pump Replacements	\$0	\$100,000	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Building 5 - P51 Replacement	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000
Building Substation Replacement (Bldg 9)	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
High Strength Waste Receiving and Processing	\$0	\$0	\$0	\$0	\$0	\$680,000	\$4,725,000	\$0	\$0	\$0	\$5,405,000
Lighting Control Energy Improvements	\$110,000	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0	\$100,000	\$0	\$100,000	\$535,000
Subtotal	\$485,000	\$2,675,000	\$500,000	\$425,000	\$800,000	\$755,000	\$4,825,000	\$100,000	\$100,000	\$100,000	\$10,765,000
Discretionary Projects											
	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$6,500,000
Total Wastewater Capital Budget	\$14,695,000	\$18,903,740	\$34,055,800	\$28,157,111	\$17,598,000	\$20,325,761	\$18,215,000	\$16,534,000	\$19,472,100	\$21,011,007	\$208,967,519
PFA Loan Funding	\$10,335,000	\$14,078,740	\$19,055,800	\$13,082,111	\$12,598,000	\$15,250,761	\$13,215,000	\$11,434,000	\$14,472,100	\$15,911,007	\$139,432,519
Grant or Cash Funding Required	\$0	\$0	\$10,000,000	\$10,000,000	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000,000
Use of MN Power Energy Grant Fund	\$110,000	\$75,000	\$0	\$75,000	\$0	\$75,000	\$0	\$100,000	\$0	\$100,000	\$535,000
Use of Wastewater Operations/Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PAGO Total	\$4,250,000	\$4,750,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$49,000,000
Debt Service Coverage (Target 120%)	258%	222%	194%	177%	163%	152%	138%	138%	130%	124%	

Budget Year	2025 Budget	2026 Budget	2027	2028	2029	2030	2031	
Operations and Maintenance (O&M) Expenditures	\$21,559	\$22,650	\$23,330	\$24,030	\$24,751	\$25,493	\$26,258	3% annual increase 2027-2031
Operations Funds Increase / (Usage)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	
District-wide Allocation	(\$379)	(\$396)	(\$417)	(\$437)	(\$458)	(\$480)	(\$501)	
Other - Septic Haulers, Interest Earnings, Misc.	(\$900)	(\$930)	(\$949)	(\$969)	(\$990)	(\$1,010)	(\$1,032)	
Actual O&M Charges to Users	\$17,280	\$18,324	\$18,964	\$19,623	\$20,303	\$21,003	\$21,725	
Capital Improvement Fund	\$4,000	\$4,250	\$4,750	\$5,000	\$5,000	\$5,000	\$5,000	
Capacity Availability Fees	(\$500)	(\$625)	(\$625)	(\$625)	(\$625)	(\$625)	(\$625)	
Capital Improvement Fund Charged to Users	\$3,500	\$3,625	\$4,125	\$4,375	\$4,375	\$4,375	\$4,375	
Debt Service Charged to users	\$9,500	\$9,750	\$10,250	\$11,000	\$12,000	\$13,000	\$14,000	
Total	\$30,280	\$31,699	\$33,339	\$34,998	\$36,678	\$38,378	\$40,100	
Budgeted increase over previous year	2.78%	4.69%	5.17%	4.98%	4.80%	4.64%	4.49%	2026-2031 Avg increase 4.79%
	2025 Financing	2026 Financing	2027 Financing	2028 Financing	2029 Financing	2030 Financing	2031 Financing	
Annual Capital Budget	\$18,150	\$14,695	\$18,904	\$34,056	\$28,157	\$17,598	\$20,326	
Grants Received								
PAGO Capital	(\$4,000)	(\$4,250)	(\$4,750)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	
Grants or Cash Funding Required	\$0	\$0	\$0	(\$10,000)	(\$10,000)	\$0	\$0	
Use of MN Power Energy Grant Fund		(\$110)	(\$75)	\$0	(\$75)	\$0	(\$75)	
Use of Wastewater Operations/Capital Fund	(\$600)	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Fund								
Capital Borrowing	\$13,550	\$10,335	\$14,079	\$19,056	\$13,082	\$12,598	\$15,251	2026-2031 Avg Borrowing \$14,067
Debt Service Fund	\$27,258	\$29,496	\$29,541	\$28,929	\$27,502	\$25,908	\$24,787	
Annual Required Debt Payment	\$9,605	\$10,295	\$11,453	\$13,006	\$14,144	\$14,639	\$15,188	
Actual Debt Collected	\$9,500	\$9,750	\$10,250	\$11,000	\$12,000	\$13,000	\$14,000	
Debt Service Investment Earnings	\$613	\$590	\$591	\$579	\$550	\$518	\$496	
Increase (Decrease) to Debt Service Fund	\$508	\$45	(\$612)	(\$1,427)	(\$1,594)	(\$1,121)	(\$692)	
% Debt Service Coverage	259%	258%	222%	194%	177%	163%	152%	Goal 120% or better

**2026 Budget
Wastewater Unit Costs**

<u>VOLUME</u>	<u>BUDGET 2025</u>	<u>BUDGET 2026</u>	<u>% CHANGE</u>
FLOW (MGD)	35.20	34.42	-2.22%
BOD (LBS/DAY)	60,044	52,475	-12.61%
SUSPENDED SOLIDS (LBS/DAY)	45,940	46,245	0.66%
 <u>O & M UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.7286	\$0.7860	7.88%
PEAK FLOW	\$0.0389	\$0.0408	4.95%
BOD (COST/LB)	\$0.2398	\$0.2888	20.43%
SUSPENDED SOLIDS (COST/LB)	\$0.3149	\$0.3320	5.43%
 <u>O & M + DEBT SERVICE UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.9699	\$1.0334	6.54%
PEAK FLOW	\$0.0980	\$0.1014	3.49%
BOD (COST/LB)	\$0.2985	\$0.3495	17.08%
SUSPENDED SOLIDS (COST/LB)	\$0.3775	\$0.3957	4.81%
DOMESTIC EQUIV (COST/1000GAL)	\$2.1955	\$2.3776	8.30%

**2026 Budget
Wastewater Treatment Charges**

	BUDGET 2025	BUDGET 2026	INCREASE (DECREASE)	% CHANGE
DULUTH	\$10,497,845	\$11,101,603	\$603,758	5.75%
CLOQUET	\$1,039,683	\$1,138,034	\$98,351	9.46%
PROCTOR	\$355,130	\$372,336	\$17,206	4.84%
HERMANTOWN	\$647,817	\$707,583	\$59,766	9.23%
ESKO	\$183,824	\$197,623	\$13,799	7.51%
SCANLON	\$154,253	\$167,552	\$13,299	8.62%
CARLTON	\$136,927	\$150,920	\$13,993	10.22%
RICE LAKE	\$59,832	\$64,295	\$4,463	7.46%
TWIN LAKE	\$71,895	\$74,054	\$2,158	3.00%
PIKE LAKE	\$90,802	\$97,942	\$7,140	7.86%
KNIFE RIVER	\$22,892	\$25,031	\$2,139	9.34%
OLIVER	\$18,908	\$20,374	\$1,466	7.76%
THOMSON	\$9,957	\$10,877	\$921	9.25%
WRENSHALL	\$28,854	\$32,475	\$3,621	12.55%
JAY COOKE	\$2,634	\$2,605	-\$29	-1.10%
MIDWAY	\$5,985	\$6,943	\$958	16.01%
MPCA LANDFILL	\$9,255	\$8,894	-\$362	-3.91%
DULUTH/NORTH SHORE	\$56,933	\$61,025	\$4,092	7.19%
SUBTOTAL	\$13,393,424	\$14,240,165	\$846,741	6.32%
SAPPI	\$14,201,276	\$14,839,522	\$638,245	4.49%
GEORGIA PACIFIC DEBT SERV ONLY	\$11,754	\$8,232	-\$3,523	-29.97%
USG	\$935,335	\$864,955	-\$70,380	-7.52%
SOFIDEL	\$1,560,373	\$1,558,581	-\$1,792	-0.11%
SPECIALTY MINERALS	\$178,650	\$187,965	\$9,315	5.21%
SUBTOTAL	\$16,887,388	\$17,459,254	\$571,866	3.39%
TOTAL DISTRICT	\$30,280,812	\$31,699,419	\$1,418,607	4.68

**2026 Budget
Wastewater Treatment Charges**

	BUDGET 2025	BUDGET 2026	INCREASE (DECREASE)	% CHANGE
DULUTH	\$10,497,845	\$11,101,603	\$603,758	5.75%
CLOQUET	\$1,039,683	\$1,138,034	\$98,351	9.46%
PROCTOR	\$355,130	\$372,336	\$17,206	4.84%
HERMANTOWN	\$647,817	\$707,583	\$59,766	9.23%
ESKO	\$183,824	\$197,623	\$13,799	7.51%
SCANLON	\$154,253	\$167,552	\$13,299	8.62%
CARLTON	\$136,927	\$150,920	\$13,993	10.22%
RICE LAKE	\$59,832	\$64,295	\$4,463	7.46%
TWIN LAKE	\$71,895	\$74,054	\$2,158	3.00%
PIKE LAKE	\$90,802	\$97,942	\$7,140	7.86%
KNIFE RIVER	\$22,892	\$25,031	\$2,139	9.34%
OLIVER	\$18,908	\$20,374	\$1,466	7.76%
THOMSON	\$9,957	\$10,877	\$921	9.25%
WRENSHALL	\$28,854	\$32,475	\$3,621	12.55%
JAY COOKE	\$2,634	\$2,605	-\$29	-1.10%
MIDWAY	\$5,985	\$6,943	\$958	16.01%
MPCA LANDFILL	\$9,255	\$8,894	-\$362	-3.91%
DULUTH/NS	\$56,933	\$61,025	\$4,092	7.19%
SUBTOTAL	\$13,393,424	\$14,240,165	\$846,741	6.32%
	<u>Billed Estimate</u>			
SAPPI	\$14,332,190	\$14,839,522	\$507,332	3.54%
GEORGIA PACIFIC DEBT SERV ONLY	\$11,754	\$8,232	-\$3,523	-29.97%
USG	\$701,193	\$864,955	\$163,762	23.35%
SOFIDEL	\$1,550,743	\$1,558,581	\$7,838	0.51%
SPECIALTY MINERALS	\$200,921	\$187,965	-\$12,956	-6.45%
SUBTOTAL	\$16,796,801	\$17,459,254	\$662,452	3.94%
TOTAL DISTRICT	\$30,190,225	\$31,699,419	\$1,509,193	5.00%

**2026 Budget
O&M Cost Comparison**

	BUDGET 2025	BUDGET 2026	INCREASE (DECREASE)	% CHANGE
DULUTH	\$7,060,090	\$7,576,215	\$516,124	7.31%
CLOQUET	\$690,314	\$776,994	\$86,680	12.56%
PROCTOR	\$233,720	\$247,240	\$13,520	5.78%
HERMANTOWN	\$444,624	\$495,474	\$50,850	11.44%
ESKO	\$126,650	\$138,025	\$11,375	8.98%
SCANLON	\$113,825	\$124,752	\$10,927	9.60%
CARLTON	\$89,705	\$102,117	\$12,411	13.84%
RICE LAKE	\$40,458	\$44,338	\$3,880	9.59%
TWIN LAKE	\$44,421	\$45,526	\$1,105	2.49%
PIKE LAKE	\$65,369	\$71,739	\$6,370	9.74%
KNIFE RIVER	\$15,696	\$17,635	\$1,938	12.35%
OLIVER	\$13,135	\$14,406	\$1,271	9.68%
THOMSON	\$5,924	\$6,740	\$816	13.78%
WRENSHALL	\$19,803	\$23,037	\$3,233	16.33%
JAY COOKE	\$1,368	\$1,373	\$5	0.36%
MIDWAY	\$3,421	\$4,577	\$1,156	33.80%
MPCA LANDFILL	\$2,335	\$2,182	-\$153	-6.56%
DULUTH/NORTH SHORE	\$37,981	\$41,645	\$3,664	9.65%
SUBTOTAL	\$9,008,840	\$9,734,013	\$725,173	8.05%
SAPPI	\$10,428,501	\$10,943,628	\$515,127	4.94%
USG	\$675,308	\$593,406	-\$81,902	-12.13%
SOFIDEL	\$554,074	\$555,986	\$1,912	0.35%
SPECIALTY MINERALS	\$114,090	\$122,386	\$8,296	7.27%
SUBTOTAL	\$11,771,972	\$12,215,405	\$443,434	3.77%
TOTAL DISTRICT	\$20,780,812	\$21,949,419	\$1,168,607	5.63%

**2026 Budget
Debt Service Costs**

	BUDGET 2025	BUDGET 2026	INCREASE (DECREASE)	% CHANGE
DULUTH	\$3,437,754	\$3,525,388	\$87,634	2.55%
CLOQUET	\$349,368	\$361,040	\$11,671	3.34%
PROCTOR	\$121,410	\$125,096	\$3,686	3.04%
HERMANTOWN	\$203,193	\$212,109	\$8,916	4.39%
ESKO	\$57,174	\$59,598	\$2,425	4.24%
SCANLON	\$40,428	\$42,800	\$2,372	5.87%
CARLTON	\$47,221	\$48,803	\$1,582	3.35%
RICE LAKE	\$19,374	\$19,957	\$583	3.01%
TWIN LAKE	\$27,474	\$28,528	\$1,053	3.83%
PIKE LAKE	\$25,433	\$26,203	\$771	3.03%
KNIFE RIVER	\$7,195	\$7,396	\$201	2.79%
OLIVER	\$5,773	\$5,968	\$195	3.38%
THOMSON	\$4,033	\$4,137	\$105	2.59%
WRENSHALL	\$9,050	\$9,438	\$388	4.28%
JAY COOKE	\$1,266	\$1,233	(\$34)	-2.68%
MIDWAY	\$2,564	\$2,366	(\$198)	-7.73%
MPCA LANDFILL	\$6,920	\$6,712	(\$208)	-3.01%
DULUTH/NORTH SHORE SUBTOTAL	\$18,952 \$4,384,584	\$19,380 \$4,506,152	\$428 \$121,568	2.26% 2.77%
SAPPI	\$3,772,775	\$3,895,893	\$123,118	3.26%
GEORGIA PACIFIC DEBT SERV ONLY	\$11,754	\$8,232	(\$3,523)	-29.97%
USG	\$260,027	\$271,549	\$11,522	4.43%
SOFIDEL	\$1,006,299	\$1,002,595	(\$3,704)	-0.37%
SPECIALTY MINERALS SUBTOTAL	\$64,560 \$5,115,416	\$65,579 \$5,243,848	\$1,019 \$128,432	1.58% 2.51%
TOTAL DISTRICT	\$9,500,000	\$9,750,000	\$250,000	2.63

**WLSSD DISTRICT-WIDE ALLOCATION
2026 BUDGET**

	TAX CAPACITY			TAX CAPACITY		
	VALUE 2025 (THOUSANDS)	% OF TOTAL	DWA 2025	VALUE 2026 (THOUSANDS)	% OF TOTAL	DWA 2026
<u>ST. LOUIS COUNTY</u>						
DULUTH	\$118,101	61.57%	\$232,753	\$125,215	61.67%	\$244,215
HERMANTOWN	\$20,021	10.44%	\$39,457	\$21,792	10.73%	\$42,502
PROCTOR	\$3,718	1.94%	\$7,327	\$4,062	2.00%	\$7,922
CANOSIA	\$4,093	2.13%	\$8,066	\$4,252	2.09%	\$8,293
DULUTH TOWNSHIP	\$1,090	0.57%	\$2,149	\$1,161	0.57%	\$2,263
GRAND LAKE	\$5,500	2.87%	\$10,839	\$5,481	2.70%	\$10,690
LAKESWOOD *	\$860	0.45%	\$1,695	\$893	0.44%	\$1,741
MIDWAY *	\$674	0.35%	\$1,328	\$766	0.38%	\$1,494
RICE LAKE	\$5,558	2.90%	\$10,954	\$5,677	2.80%	\$11,072
SOLWAY *	\$761	0.40%	\$1,499	\$771	0.38%	\$1,504
SUBTOTAL	\$160,376	83.62%	\$316,067	\$170,070	83.76%	\$331,698
<u>CARLTON COUNTY</u>						
CARLTON/THOMSON	\$1,031	0.54%	\$2,032	\$1,084	0.53%	\$2,114
CLOQUET	\$12,305	6.42%	\$24,251	\$12,929	6.37%	\$25,216
SCANLON	\$1,206	0.63%	\$2,377	\$1,244	0.61%	\$2,426
WRENSHALL	\$561	0.29%	\$1,106	\$594	0.29%	\$1,159
SILVERBROOK*	\$991	0.52%	\$1,954	\$1,010	0.50%	\$1,970
THOMSON TOWNSHIP	\$9,539	4.97%	\$18,799	\$10,098	4.97%	\$19,695
TWIN LAKES	\$5,792	3.02%	\$11,415	\$6,010	2.96%	\$11,722
SUBTOTAL	\$31,425	16.38%	\$61,933	\$32,969	16.24%	\$64,302
TOTAL DWA	\$191,801	100.00%	\$378,000	\$203,039	100.00%	\$396,000

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

MEMORANDUM

To: WLSSD Board
From: Finance Committee
Date: September 24, 2025
Subject: Approval of 2026 Solid Waste Budget

The Finance Committee met on Wednesday, September 24, 2025 to conduct the final review of the solid waste operating and capital budget. This included a review of the transfer station and solid waste operating budgets, the transfer station and solid waste capital budgets, and the projected ten year cost and fund balance summary. This budget information is attached to this memo and will be reviewed at the September 29, 2025 Committee of the Whole meeting before moving on to the WLSSD Board that evening for approval.

It is recommended that the residential line item and commercial hauler collected fees each increase by 17.55% which was reviewed at the public hearing on September 15, 2025. The public hearing indicated increases of 19% but due to comments and concerns, the solid waste budget was revised to the lower rate of 17.55%.

2026 Personnel Budget – District-wide (Wastewater and Solid Waste)

The 2026 District-wide personnel budget (wastewater direct, solid waste direct, shared service departments) is slightly higher than 2025 annualized by 0.29 FTE. The total personnel count included in the 2026 budget is 116.42. This compares to 116.13 annualized for 2025.

2026 Operating Budgets

The 2026 transfer station operating budget (direct solid waste departments and allocated shared services) is \$7,906,631. This is an increase of 16.5% as compared to 2025, partially due to allocating shared services expenses to the transfer station as well as the increased costs starting in July 2026 for the change in disposal sites from the Moccasin Mike Landfill in Superior, WI to the St. Louis County Regional Landfill in Virginia, MN.

The 2026 solid waste operating budget (direct solid waste departments and allocated shared services) is \$6,688,534. This is an increase of 0.9% as compared to 2025.

2026 Capital Budget

The District is budgeting \$335,000 of capital spending at the transfer station which is an increase from the prior year. This includes budgeting a usage of the transfer station capital fund of \$253,237.

The District is budgeting a total of \$235,000 at the Material Recovery Center (MRC), Yard Waste/Organics and Household Hazardous Waste (HHW) facilities combined. The spending for the solid waste programs is based on projected needs and improvements due to the increase in volume at the facilities. The capital plan also includes planned capital projects for the solid waste operations for 2027 – 2035. The solid waste operations have no debt and as such there is no annual debt service payment.

Solid Waste 5 Year Rate Estimation

Included in this packet is a 5 year projection of solid waste costs. The projection includes a 17.55% increase to the residential line item fee and the commercial hauler collected fees.

Recommendation

The Finance Committee and Committee of the Whole recommends that the WLSSD Board approve the 2026 Solid Waste Budget in its entirety.

**WESTERN LAKE SUPERIOR SANITARY DISTRICT DEPARTMENTAL BUDGET
TRANSFER STATION SUMMARY**

	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>ESTIMATE 2025</u>	<u>BUDGET 2026</u>	<u>% CHANGE BUDG 26/ BUDG 2025</u>	<u>% CHANGE BUDG 26/ EST 2025</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>	-	-
SOLID WASTE OPERATIONS						
50000 TRANSFER STATION 27TH	\$ 6,516,170	\$ 6,786,511	\$ 6,673,950	\$ 7,578,249	11.7%	13.5%
51000 MATERIALS RECOVERY CENTER	\$ -	\$ -	\$ -	\$ -	-	-
55000 ORGANICS COMPOSTING SITE	\$ -	\$ -	\$ -	\$ -	-	-
56000 HOUSEHOLD HAZARDOUS WASTE	\$ -	\$ -	\$ -	\$ -	-	-
57000 ENV PROG SW	\$ -	\$ -	\$ -	\$ 109,034	-	-
58000 SW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ 6,516,170</u>	<u>\$ 6,786,511</u>	<u>\$ 6,673,950</u>	<u>\$ 7,687,283</u>	<u>13.3%</u>	<u>15.2%</u>
OPERATIONS & MAINTENANCE						
66000 MECHANICAL MAINTENANCE	\$ -	\$ -	\$ -	\$ 10,067	-	-
67000 FACILITIES & UTILITIES	\$ -	\$ -	\$ -	\$ -	-	-
68000 ELECTRICAL MAINTENANCE	\$ -	\$ -	\$ -	\$ 5,112	-	-
BUSINESS SERVICES						
60000 BUSINESS SERVICES	\$ -	\$ -	\$ -	\$ 140,261	-	-
PLANNING & TECH SERVICES						
70000 PLANNING & ENGINEERING	\$ -	\$ -	\$ -	\$ 29,506	-	-
74000 MANAGEMENT INFO SYS	\$ -	\$ -	\$ -	\$ 34,402	-	-
77000 LAB SERVICES	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 63,908</u>	-	-
TOTAL	<u><u>\$ 6,516,170</u></u>	<u><u>\$ 6,786,511</u></u>	<u><u>\$ 6,673,950</u></u>	<u><u>\$ 7,906,631</u></u>	<u><u>16.5%</u></u>	<u><u>18.5%</u></u>

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

	<u>ACTUAL 2024</u>	<u>BUDGET 2025</u>	<u>ESTIMATE 2025</u>	<u>BUDGET 2026</u>	<u>% CHANGE BUDG 26/ BUDG 2025</u>	<u>% CHANGE BUDG 26/ EST 2025</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	\$ -	\$ -	\$ -	\$ -	-	-
51000 MATERIALS RECOVERY CENTER	\$ 1,393,494	\$ 1,521,824	\$ 1,522,310	\$ 1,660,645	9.1%	9.1%
55000 ORGANICS COMPOSTING SITE	\$ 397,423	\$ 448,675	\$ 447,291	\$ 472,741	5.4%	5.7%
56000 HOUSEHOLD HAZARDOUS WASTE	\$ 1,027,321	\$ 1,088,427	\$ 1,087,230	\$ 1,136,372	4.4%	4.5%
57000 ENV PROG SW	\$ 907,461	\$ 1,059,719	\$ 1,064,011	\$ 981,306	-7.4%	-7.8%
58000 SW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	<u>\$ 3,725,699</u>	<u>\$ 4,118,645</u>	<u>\$ 4,120,842</u>	<u>\$ 4,251,063</u>	<u>3.2%</u>	<u>3.2%</u>
OPERATIONS & MAINTENANCE						
66000 MECHANICAL MAINTENANCE	\$ 174,292	\$ 186,974	\$ 188,959	\$ 189,825	1.5%	0.5%
67000 FACILITIES & UTILITIES	\$ -	\$ -	\$ -	\$ -	-	-
68000 ELECTRICAL MAINTENANCE	\$ 103,944	\$ 116,397	\$ 116,424	\$ 110,753	-4.8%	-4.9%
BUSINESS SERVICES						
60000 BUSINESS SERVICES	\$ 1,167,495	\$ 1,331,093	\$ 1,339,472	\$ 1,261,167	-5.3%	-5.8%
PLANNING & TECH SERVICES						
70000 PLANNING & ENGINEERING	\$ 343,826	\$ 393,376	\$ 392,035	\$ 396,697	0.8%	1.2%
74000 MANAGEMENT INFO SYS	\$ 298,901	\$ 324,629	\$ 319,938	\$ 309,669	-4.6%	-3.2%
77000 LAB SERVICES	\$ 164,924	\$ 157,459	\$ 155,672	\$ 169,361	7.6%	8.8%
SUB TOTAL	<u>\$ 807,651</u>	<u>\$ 875,464</u>	<u>\$ 867,645</u>	<u>\$ 875,727</u>	<u>0.0%</u>	<u>0.9%</u>
TOTAL	<u><u>\$ 5,979,082</u></u>	<u><u>\$ 6,628,573</u></u>	<u><u>\$ 6,633,341</u></u>	<u><u>\$ 6,688,534</u></u>	<u><u>0.9%</u></u>	<u><u>0.8%</u></u>

Transfer Station Operations - 10 Year Capital Plan (2026-2035)

Year		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Required General Replacement - SW Transfer Station												
Fire Supression System Improvements		\$125,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$125,000
AWS Software Upgrade		\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$60,000	\$0	\$0	\$120,000
Concrete Wall Rehabilitation		\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$200,000
Semi Tractor/Trailer Staging Improvements		\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000
Site Surface/Paving Rehabilitation		\$10,000	\$0	\$10,000	\$0	\$15,000	\$0	\$15,000	\$0	\$15,000	\$0	\$65,000
Floor Condition Assessment/Rehabilitation		\$0	\$50,000	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$75,000	\$185,000
Miscellaneous Building Improvements		\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$0	\$150,000
Total Solid Waste Transfer Station Capital Budget		\$335,000	\$50,000	\$110,000	\$60,000	\$90,000	\$60,000	\$115,000	\$60,000	\$90,000	\$75,000	\$1,045,000
AVAILABLE FUNDING		\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	
ADDITION TO / (USE OF) CAPITAL FUND		(\$253,237)	\$31,763	(\$28,237)	\$21,763	(\$8,237)	\$21,763	(\$33,237)	\$21,763	(\$8,237)	\$6,763	
	2025											
YEAR END CAPITAL FUND BALANCE (\$150,000 TARGET)		\$406,386	\$153,149	\$184,912	\$156,675	\$178,438	\$170,200	\$191,963	\$158,726	\$180,489	\$172,252	\$179,015

Solid Waste Operations - 10 Year Capital Plan (2026-2035)

Year		2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Safety Essential Projects												
MRC Traffic Flow Assessment & Improvements		\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
	Subtotal	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Permit Compliance												
MRC Stormwater Management Improvements		\$0	\$0	\$50,000	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$125,000
	Subtotal	\$0	\$0	\$50,000	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$125,000
Required General Replacement - MRC												
Facility Operations Improvements		\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$200,000
Fork lift replacement		\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
Utility Vehicle Replacement		\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Loader - John Deere 542L High Lift Replacement		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$105,000	\$0	\$105,000
Surface Improvements		\$0	\$15,000	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$90,000
	Subtotal	\$15,000	\$15,000	\$50,000	\$100,000	\$0	\$75,000	\$0	\$100,000	\$105,000	\$0	\$460,000
Required General Replacement - HHW												
Truck M00TRK-14, Chevrolet Kodiak Replacemetn		\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000
Truck 153, 2015 FORD F250 Replacement		\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$50,000
Fork Lift M00FTK-098		\$0	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000
Site Surface Improvements		\$30,000	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$75,000	\$180,000
	Subtotal	\$30,000	\$75,000	\$60,000	\$0	\$50,000	\$0	\$75,000	\$0	\$0	\$75,000	\$365,000
Required General Replacement - Organics												
Site Surface Improvements		\$0	\$30,000	\$0	\$0	\$32,500	\$0	\$0	\$35,000	\$0	\$0	\$97,500
Loader Tire Replacement		\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000
Organics Site Leachate Treatment Improvements		\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
Compost Concrete Pad Rehabilitation		\$0	\$75,000	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$100,000	\$250,000
	Subtotal	\$110,000	\$105,000	\$0	\$0	\$32,500	\$75,000	\$0	\$35,000	\$0	\$100,000	\$457,500
Discretionary												
Discretionary Projects		\$30,000	\$30,000	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	\$37,500	\$37,500	\$335,000
	Subtotal	\$30,000	\$30,000	\$30,000	\$30,000	\$35,000	\$35,000	\$35,000	\$35,000	\$37,500	\$37,500	\$335,000
Total Solid Waste Operations Capital Budget												
		\$235,000	\$225,000	\$190,000	\$130,000	\$117,500	\$185,000	\$185,000	\$170,000	\$142,500	\$212,500	\$1,792,500
SOLID WASTE O&M TRANSFER		\$165,000	\$155,000	\$150,000	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$170,000	\$170,000	
ADDITION TO / (USE OF) CAPITAL FUND		(\$70,000)	(\$70,000)	(\$40,000)	\$30,000	\$42,500	(\$25,000)	(\$25,000)	(\$10,000)	\$27,500	(\$42,500)	
	2025											
YEAR END CAPITAL FUND BALANCE (\$550,000 TARGET)		\$733,242	\$593,242	\$553,242	\$583,242	\$625,742	\$600,742	\$575,742	\$565,742	\$593,242	\$690,742	

2026 Budget and 5 Year Projection

	Estimate 2025	Budget 2026	2027	2028	2029	2030	2031
Operations Fund Ending Balance	\$2,464,024	\$2,641,887	\$2,865,114	\$2,923,347	\$2,797,022	\$2,491,371	\$2,000,429
25% Operations Fund Goal (Was 15% thru 2014)	\$1,672,134	\$1,722,298	\$1,773,967	\$1,827,185	\$1,882,001	\$1,938,461	\$1,996,615
HAULER COLLECTED AND LINE ITEM FEE REVENUES							
Line Item fee (St. Louis Cty)	\$1,099,579	\$1,295,486	\$1,295,000	\$1,295,000	\$1,295,000	\$1,295,000	\$1,295,000
Line Item fee (Carlton Cty)	\$228,085	\$268,796	\$269,000	\$269,000	\$269,000	\$269,000	\$269,000
Line Item Fee Subtotal	\$1,327,664	\$1,564,282	\$1,564,000	\$1,564,000	\$1,564,000	\$1,564,000	\$1,564,000
Hauler Collected Fee	\$3,090,000	\$3,469,607	\$3,469,607	\$3,469,607	\$3,469,607	\$3,469,607	\$3,469,607
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	\$4,497,664	\$5,113,888	\$5,113,607	\$5,113,607	\$5,113,607	\$5,113,607	\$5,113,607
OPERATING AND GRANT REVENUE							
Solid Waste Grant Revenue							
MRC Fees	\$766,800	\$816,500	\$841,000	\$866,000	\$892,000	\$919,000	\$947,000
Compost/Yard Waste fees	\$158,031	\$160,158	\$165,000	\$170,000	\$175,000	\$180,000	\$185,000
SCORE Grant	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
District HHW grants	\$66,000	\$64,393	\$64,393	\$64,393	\$64,393	\$64,393	\$64,393
County HHW payments/grants	\$339,834	\$320,622	\$330,000	\$340,000	\$350,000	\$361,000	\$372,000
Paint Care	\$212,636	\$207,946	\$214,000	\$220,000	\$227,000	\$234,000	\$241,000
Other operating revenue/interest income	\$125,000	\$129,000	\$133,000	\$137,000	\$141,000	\$145,000	\$149,000
OPERATING AND GRANT REVENUE TOTAL	\$2,018,300	\$2,048,619	\$2,097,393	\$2,147,393	\$2,199,393	\$2,253,393	\$2,308,393
ALL REVENUE TOTAL	\$6,515,964	\$7,162,508	\$7,211,000	\$7,261,000	\$7,313,000	\$7,367,000	\$7,422,000
OPERATING EXPENSES							
Household Hazardous Waste (HHW)	\$1,087,230	\$1,136,372	\$1,170,463	\$1,205,577	\$1,241,744	\$1,278,996	\$1,317,366
Yard waste & Organics composting facility	\$447,291	\$472,741	\$486,923	\$501,531	\$516,577	\$532,074	\$548,036
Materials Recovery Center (MRC)	\$1,522,310	\$1,660,645	\$1,710,464	\$1,761,778	\$1,814,631	\$1,869,070	\$1,925,142
Environmental Programs	\$1,064,011	\$981,306	\$1,010,745	\$1,041,067	\$1,072,299	\$1,104,468	\$1,137,602
Solid Waste Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allocated Costs/SW Planning	\$2,512,500	\$2,437,471	\$2,510,595	\$2,585,913	\$2,663,490	\$2,743,395	\$2,825,697
OPERATING EXPENSE TOTAL	\$6,633,341	\$6,688,534	\$6,889,190	\$7,095,866	\$7,308,741	\$7,528,003	\$7,753,843
TRANSFER TO SOLID WASTE CAPITAL FUND	\$127,500	\$165,000	\$155,000	\$150,000	\$160,000	\$160,000	\$160,000
SOLID WASTE SURPLUS (DEFICIT)	(\$244,877)	\$308,973	\$166,810	\$15,134	(\$155,742)	(\$321,004)	(\$491,844)
TRANSFER STATION REVENUE							
Transfer Station Tipping Fees	\$6,518,208	\$7,422,964	\$8,305,378	\$8,471,486	\$8,640,916	\$8,813,734	\$8,990,009
Transfer Station Administration Fees	\$149,501	\$352,556	\$553,148	\$553,148	\$553,148	\$553,148	\$553,148
Transfer Station Capital Fees	\$92,768	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763
TOTAL TRANSFER STATION REVENUE	\$6,760,477	\$7,857,283	\$8,940,289	\$9,106,397	\$9,275,827	\$9,448,645	\$9,624,920
OPERATING EXPENSES							
Transfer Station Costs	\$6,673,950	\$7,578,249	\$8,463,876	\$8,633,154	\$8,805,817	\$8,981,933	\$9,161,572
Allocated Costs/SW Planning		\$328,382	\$338,233	\$348,380	\$358,831	\$369,596	\$380,684
OPERATING EXPENSE TOTAL	\$6,673,950	\$7,906,631	\$8,802,109	\$8,981,534	\$9,164,648	\$9,351,529	\$9,542,256
TRANSFER TO TRANSFER STATION CAPITAL FUND	\$92,768	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763	\$81,763
TRANSFER STATION SURPLUS (DEFICIT)	(\$6,240)	(\$131,110)	\$56,417	\$43,100	\$29,416	\$15,353	\$901
ADDITION TO (SUBTRACTION FROM) OPERATIONS FUND	(\$251,118)	\$177,863	\$223,226	\$58,234	(\$126,325)	(\$305,650)	(\$490,942)

RESOLUTION 25 - 19

**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 15, 2025, 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 2026 shall be in accordance with the method or rate system as follows:

Residential 1-3 Units	\$34.00 per parcel
Seasonal	\$17.00 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 29th day of September, 2025.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By: _____
Chair

By: _____
Secretary



RESOLUTION 25 – 20

**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. 25-19 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 2026.

Dated this 29th day of September, 2025.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By _____
Chair

By _____
Secretary



RESOLUTION 25 - 21

**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 25-19 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 2026.

Dated this 29th day of September, 2025.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

By _____
Chair

By _____
Secretary



RESOLUTION 25 - 22

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 \$.01568/gallon for non-compacted waste.

Large volume commercial customers will be charged at a rate based on the size of the container of \$3.17/yard for non-compacted waste and \$6.34/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, 2026, and it shall remain in effect until amended or repealed by the Board.

Dated this 29th day of September, 2025.

WESTERN LAKE SUPERIOR SANITARY
DISTRICT

By: _____
Chair

By: _____
Secretary



MINUTES

Finance Committee

Wednesday, September 10, 2025

11:30 a.m.

Committee Members Present: Jack Ezell, Ben Mathews, Marcia Podratz, Loren Lilly, Rob Schilling, Nate Johnson

Committee Members Absent: Laura Ness

Staff Present: Cathy Remington, Carrie Clement, Chuck Kimball, Brandon Kohlts, Lacie Jurek, AJ Axtell, Jamie Carlson and Bev Culver

Loren Lilly called the meeting to order at 11:33 AM.

1. Finance

1.1 Review of Draft 2026 Wastewater Budget

Cathy reviewed the latest draft of the 2026 Wastewater Budget.

Brandon reviewed the latest draft of the 2026 Wastewater Capital Budget.

1.2 Review of Draft 2026 Solid Waste Budget

Cathy reviewed the 2026 Draft Solid Waste 5 Year Projections. Options were presented for proposed increase in solid waste management fee. Option 1 is a 24% increase in 2026 and Option 2 is a 6.25% Annual Increase 2026 thru 2031.

There was discussion regarding inclusion of slides in the public hearing presentation to show historical increases and explanation of the admin fee offset.

Motion was made to present Option 1 at the Public Hearing on September 15, 2026.

Moved by: Rob Schilling

Seconded by: Jack Ezell

2. Other

Carrie updated the committee regarding a wastewater release due to a break in the Wrenshall force main which was identified, contained and repaired on August 30, 2025 (Labor Day weekend).

Meeting was adjourned at 12:35 p.m.

WESTERN LAKE SUPERIOR SANITARY DISTRICT

FINANCIAL STATEMENT

August 2025

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**Western Lake Superior Sanitary District
Wastewater
Schedule of Revenue & Expense (Allocation)
For Period Ending August 31, 2025**

Acct	Description	Annual Budget 2025	Month Budget	Month Actual	Variance	Act/Bud	YTD Budget 2025	YTD Actual	Variance	Act/Bud
	Capacity Availability Fee	500,000	101,156	15,341	(85,815)	15%	334,967	222,893	(112,075)	67%
	Wastewater Municipality Revenue	13,393,426	1,116,120	1,116,120	0	100%	8,928,960	8,928,960	0	100%
	Hauled Waste	458,000	45,238	77,223	31,985	171%	256,653	356,010	99,357	139%
	Wastewater Industrial Revenue	16,875,635	1,424,841	1,935,776	510,935	136%	11,240,264	11,363,303	123,039	101%
	District Wide Allocation	378,000	0	0	0	0%	189,000	189,001	1	100%
	Miscellaneous	32,250	3,831	84	(3,747)	2%	18,920	14,969	(3,951)	79%
33700	Investment Earnings	409,000	40,956	44,586	3,630	109%	285,978	334,691	48,713	117%
	Revenue	32,046,311	2,732,142	3,189,131	456,989	117%	21,254,742	21,409,826	155,084	101%
	Salaries, Wages and Compensation	7,575,846	629,871	580,560	49,311	92%	5,017,443	4,914,762	102,680	98%
	Overtime	434,062	36,955	50,696	(13,741)	137%	289,500	330,071	(40,571)	114%
	Benefits	3,475,433	272,990	252,263	20,726	92%	2,391,049	2,255,342	135,706	94%
	Payroll and Benefits	11,485,341	939,815	883,519	56,296	94%	7,697,992	7,500,175	197,816	97%
	Electricity	2,481,949	208,770	195,024	13,746	93%	1,647,928	1,555,991	91,937	94%
	Other Utilities and Fuels	604,232	55,409	51,940	3,469	94%	405,122	426,063	(20,941)	105%
	Fuel Oil	3,420	285	0	285	0%	2,280	0	2,280	0%
	Natural Gas	322,478	13,055	11,164	1,891	86%	218,787	250,986	(32,199)	115%
	Utilities and Fuel	3,412,079	277,520	258,128	19,391	93%	2,274,117	2,233,040	41,078	98%
	Repair and Maintenance	857,434	105,110	83,983	21,127	80%	603,103	568,226	34,877	94%
	Insurance	170,940	14,245	14,316	(71)	101%	113,960	132,917	(18,957)	117%
	Solid Waste & Grit Disposals	16,935	2,032	2,252	(220)	111%	12,193	10,347	1,846	85%
	Contract Services	1,660,433	137,066	145,596	(8,531)	106%	1,043,627	860,953	182,674	82%
	Supplies	431,321	34,945	18,962	15,984	54%	290,075	323,556	(33,481)	112%
	Chemicals	2,598,601	290,823	266,963	23,860	92%	1,831,714	1,576,766	254,948	86%
	Other Expense	925,778	60,036	59,734	302	99%	681,983	593,557	88,426	87%
	Other Direct Expenses	6,661,442	644,257	591,805	52,452	92%	4,576,655	4,066,322	510,333	89%
	Non-Payroll Expenses	10,073,520	921,777	849,934	71,843	92%	6,850,772	6,299,362	551,410	92%
	O & M Expenses	21,558,862	1,861,592	1,733,453	128,139	93%	14,548,764	13,799,537	749,227	95%
	Capital Projects	4,000,000	333,333	333,333	0	100%	2,666,664	2,666,664	0	100%
	Investment Earnings Construction	(300,000)	(27,773)	(19,083)	(8,690)	69%	(212,506)	(255,541)	43,035	120%
	Investment Earnings - Debt Service	(750,000)	(75,649)	(100,392)	24,743	133%	(549,243)	(799,743)	250,500	146%
	Debt Service	9,488,246	790,687	790,687	0	100%	6,325,496	6,325,496	0	100%
	Total Expenses	33,997,108	2,882,190	2,737,999	144,191	95%	22,779,175	21,736,414	1,042,761	95%
	Net Surplus	(1,950,797)	(150,048)	451,132	(601,180)	-301%	(1,524,433)	(326,588)	(1,197,845)	21%

2025 FLOW (MGD)

	BUDGET	AVG THROUGH	
	2025	8/31/2025	VARIANCE
DULUTH	13.000	11.029	(1.971)
CLOQUET	1.000	1.020	0.020
HERMANTOWN	0.650	0.702	0.052
PROCTOR	0.400	0.345	(0.056)
ESKO	0.2062	0.172	(0.034)
(Includes Helb/Lars)			
SCANLON	0.169	0.384	0.215
CARLTON	0.160	0.140	(0.020)
THOMSON	0.009	0.008	(0.001)
(City only)			
TWIN LAKES	0.040	0.035	(0.006)
RICE LAKE	0.060	0.052	(0.008)
OLIVER	0.020	0.018	(0.002)
PIKE LAKE	0.100	0.086	(0.014)
KNIFE RIVER	0.024	0.022	(0.002)
MPCA LANDFILL	0.003	0.001	(0.002)
WRENSHALL	0.030	0.031	0.001
JAY COOKE	0.002	0.0022	0.000
BUFFALO/MIDWAY	0.0050	0.006	0.0009
DULUTH/NORTH SHO	0.057	0.052	(0.005)
MUNICIPAL SUBTOT	15.935	14.103	(1.832)
SAPPI	17.019	16.605	(0.414)
USG	0.550	0.433	(0.117)
SOFIDEL AMERICA	1.500	1.445	(0.055)
SPECIALTY MINERALS	0.195	0.212	0.017
INDUSTRIAL SUBTOT	19.264	18.695	(0.569)
TOTAL FLOW	35.199	32.798	(2.401)

2025 BOD (LBS/DAY)

	BUDGET 2025	AVG THROUGH 8/31/2025	VARIANCE
DULUTH	13,200	12,206	(994)
CLOQUET	1,493	1,522	29
HERMANTOWN	1,150	1,053	(97)
PROCTOR	475	382	(93)
ESKO (Includes Helb/Lars)	269	269	0
SCANLON	282	640	358
CARLTON	171	171	0
THOMSON (City only)	15	13	(2)
TWIN LAKES	153	144	(9)
RICE LAKE	100	87	(13)
OLIVER	33	30	(3)
PIKE LAKE	167	143	(24)
KNIFE RIVER	40	37	(3)
MPCA LANDFILL	5	2	(3)
WRENSHALL	50	52	2
JAY COOKE	3	4	1
BUFFALO/MIDWAY	13	14	1
DULUTH/NORTH SHO	95	87	(8)
MUNICIPAL SUBTOT	17,715	16,856	(859)
SAPPI	40,000	33,755	(6,245)
USG	2,000	1,497	(503)
SOFIDEL AMERICA	325	321	(4)
SPECIALTY MINERALS	5	6	1
INDUSTRIAL SUBTOT	42,330	35,579	(6,751)
TOTAL BOD	60,045	52,435	(7,610)

2025 SUSPENDED SOLIDS (LBS/DAY)

	BUDGET	AVG THROUGH	
	2025	8/31/2025	VARIANCE
DULUTH	17,000	18,470	1,470
CLOQUET	2,000	2,236	236
HERMANTOWN	1,100	1,176	76
PROCTOR	550	569	19
ESKO	322	322	0
(Includes Helb/Lars)			
SCANLON	282	640	358
CARLTON	206	206	0
THOMSON	13	13	0
(City only)			
TWIN LAKES	133	129	(4)
RICE LAKE	100	87	(13)
OLIVER	33	30	(3)
PIKE LAKE	167	143	(24)
KNIFE RIVER	37	37	0
MPCA LANDFILL	5	2	(3)
WRENSHALL	50	52	2
JAY COOKE	3	4	1
BUFFALO/MIDWAY	8	10	2
DULUTH/NORTH SHOI	95	87	(8)
MUNICIPAL SUBTOT	22,104	24,213	2,109
SAPPI	20,035	29,017	8,982
USG	3,000	1,815	(1,185)
SOFIDEL AMERICA	300	347	47
SPECIALTY MINERALS	500	722	222
INDUSTRIAL SUBTOT	23,835	31,901	8,066
TOTAL DISTRICT	45,939	56,114	10,175

**Western Lake Superior Sanitary District
Solid Waste
Schedule of Revenue & Expense (Allocation)
For Period Ending August 31, 2025**

Acct	Description	Annual Budget 2025	Month Budget	Month Actual	Variance	Act/Bud	YTD Budget 2025	YTD Actual	Variance	Act/Bud
	Miscellaneous	0	0	1,188	1,188	0%	0	1,224	1,224	0%
	Solid Waste Tipping Fees	6,882,100	531,615	629,289	97,674	118%	4,520,913	4,520,933	20	100%
	Solid Waste MRC Demo	762,900	85,757	76,835	(8,922)	90%	491,766	481,848	(9,918)	98%
	Solid Waste Service Fees	3,174,000	258,324	395,423	137,099	153%	2,088,099	2,248,072	159,973	108%
	HHW Revenue	426,000	9,278	1,569	(7,709)	17%	167,873	195,502	27,629	116%
	Recycling Revenue	1,100	93	8,310	8,217	8936%	658	37,638	36,980	5720%
	Yard Waste Revenue	162,550	10,287	9,579	(708)	93%	143,104	145,048	1,944	101%
	Property Taxes	1,327,664	110,639	110,639	0	100%	885,112	888,735	3,623	100%
	SW Operating Grants	466,000	0	0	0	0%	266,000	213,686	(52,314)	80%
33700	Investment Earnings	50,000	4,167	7,868	3,701	189%	33,336	59,063	25,727	177%
	Revenue	13,252,314	1,010,160	1,240,700	230,540	123%	8,596,861	8,791,749	194,888	102%
	Salaries, Wages and Compensation	2,556,973	213,318	212,781	537	100%	1,694,796	1,685,073	9,724	99%
	Overtime	65,738	6,035	6,377	(342)	106%	46,645	48,692	(2,047)	104%
	Benefits	1,195,925	93,036	86,714	6,322	93%	826,574	766,530	60,044	93%
	Payroll and Benefits	3,818,636	312,390	305,872	6,518	98%	2,568,015	2,500,295	67,720	97%
	Electricity	59,231	4,211	3,475	736	83%	39,381	27,068	12,313	69%
	Other Utilities and Fuels	59,918	4,897	4,124	773	84%	40,443	39,430	1,013	97%
	Natural Gas	11,500	150	51	99	34%	7,800	4,623	3,177	59%
	Utilities and Fuel	130,649	9,257	7,649	1,608	83%	87,624	71,121	16,502	81%
	Repair and Maintenance	48,566	3,891	633	3,258	16%	33,901	36,089	(2,188)	106%
	Insurance	93,960	7,830	7,869	(39)	101%	62,640	73,060	(10,420)	117%
	Solid Waste & Grit Disposals	7,125,731	475,606	640,403	(164,797)	135%	4,633,278	4,630,927	2,351	100%
	Contract Services	1,260,751	123,948	79,129	44,820	64%	809,487	722,227	87,260	89%
	Supplies	120,399	9,662	6,815	2,846	71%	78,863	102,056	(23,193)	129%
	Other Expense	816,339	32,787	41,532	(8,745)	127%	618,186	470,637	147,549	76%
	Other Direct Expenses	9,465,746	653,724	776,381	(122,657)	119%	6,236,355	6,034,996	201,359	97%
	Non-Payroll Expenses	9,596,396	662,981	784,030	(121,049)	118%	6,323,979	6,106,117	217,862	97%
	O & M Expenses	13,415,031	975,371	1,089,902	(114,531)	112%	8,891,994	8,606,412	285,582	97%
	Capital Projects	127,500	10,625	10,625	0	100%	85,000	85,000	0	100%
	Investment Earnings Construction	(27,500)	(2,292)	(6,529)	4,237	285%	(18,336)	(49,622)	31,286	271%
	Transfer Stat Capital	93,586	5,930	9,474	(3,544)	160%	61,222	59,722	1,500	98%
	Total Expenses	13,608,617	989,634	1,103,472	(113,838)	112%	9,019,880	8,701,513	318,367	96%
	Net Surplus	(356,303)	20,526	137,228	(116,702)	669%	(423,019)	90,236	(513,255)	-21%

**Western Lake Superior Sanitary District
Total District
Schedule of Revenue & Expense (Allocation)
For Period Ending August 31, 2025**

Acct	Description	Annual Budget 2025	Month Budget	Month Actual	Variance	Act/Bud	YTD Budget 2025	YTD Actual	Variance	Act/Bud
	Capacity Availability Fee	500,000	101,156	15,341	(85,815)	15%	334,967	222,893	(112,075)	67%
	Wastewater Municipality Revenue	13,393,426	1,116,120	1,116,120	0	100%	8,928,960	8,928,960	0	100%
	Hauled Waste	458,000	45,238	77,223	31,985	171%	256,653	356,010	99,357	139%
	Wastewater Industrial Revenue	16,875,635	1,424,841	1,935,776	510,935	136%	11,240,264	11,363,303	123,039	101%
	District Wide Allocation	378,000	0	0	0	0%	189,000	189,001	1	100%
	Miscellaneous	32,250	3,831	1,272	(2,559)	33%	18,920	18,369	(551)	97%
	Solid Waste Tipping Fees	6,882,100	531,615	629,289	97,674	118%	4,520,913	4,520,933	20	100%
	Solid Waste MRC Demo	762,900	85,757	76,835	(8,922)	90%	491,766	481,848	(9,918)	98%
	Solid Waste Service Fees	3,174,000	258,324	395,423	137,099	153%	2,088,099	2,248,072	159,973	108%
	HHW Revenue	426,000	9,278	1,569	(7,709)	17%	167,873	195,502	27,629	116%
	Recycling Revenue	1,100	93	8,310	8,217	8936%	658	37,638	36,980	5720%
	Yard Waste Revenue	162,550	10,287	9,579	(708)	93%	143,104	145,048	1,944	101%
	Property Taxes	1,327,664	110,639	110,639	0	100%	885,112	888,735	3,623	100%
	SW Operating Grants	466,000	0	0	0	0%	266,000	213,686	(52,314)	80%
33700	Investment Earnings	459,000	45,123	52,454	7,331	116%	319,314	393,754	74,440	123%
	Revenue	45,298,625	3,742,302	4,429,831	687,529	118%	29,851,603	30,203,751	352,148	101%
	Salaries, Wages and Compensation	10,132,819	843,189	793,341	49,848	94%	6,712,239	6,599,966	112,273	98%
	Overtime	499,800	42,990	57,073	(14,083)	133%	336,145	378,632	(42,487)	113%
	Benefits	4,671,358	366,026	338,977	27,049	93%	3,217,623	3,021,873	195,751	94%
	Payroll and Benefits	15,303,977	1,252,205	1,189,392	62,813	95%	10,266,007	10,000,471	265,536	97%
	Electricity	2,541,180	212,981	198,499	14,482	93%	1,687,309	1,583,059	104,250	94%
	Other Utilities and Fuels	664,150	60,306	56,064	4,242	93%	445,565	465,492	(19,927)	104%
	Fuel Oil	3,420	285	0	285	0%	2,280	0	2,280	0%
	Natural Gas	333,978	13,205	11,215	1,990	85%	226,587	255,609	(29,022)	113%
	Utilities and Fuel	3,542,728	286,777	265,777	21,000	93%	2,361,741	2,304,161	57,580	98%
	Repair and Maintenance	906,000	109,001	84,616	24,385	78%	637,004	604,315	32,689	95%
	Insurance	264,900	22,075	22,186	(111)	101%	176,600	205,976	(29,376)	117%
	Solid Waste & Grit Disposals	7,142,666	477,638	642,655	(165,017)	135%	4,645,471	4,641,274	4,197	100%
	Contract Services	2,921,184	261,014	224,725	36,289	86%	1,853,114	1,583,180	269,934	85%
	Supplies	551,720	44,607	25,777	18,830	58%	368,938	425,612	(56,674)	115%
	Chemicals	2,598,601	290,823	266,963	23,860	92%	1,831,714	1,576,766	254,948	86%
	Other Expense	1,742,117	92,823	101,265	(8,442)	109%	1,300,169	1,064,194	235,975	82%
	Other Direct Expenses	16,127,188	1,297,981	1,368,187	(70,206)	105%	10,813,010	10,101,318	711,692	93%
	Non-Payroll Expenses	19,669,916	1,584,758	1,633,964	(49,206)	103%	13,174,751	12,405,479	769,272	94%
	O & M Expenses	34,973,893	2,836,963	2,823,355	13,608	100%	23,440,758	22,405,950	1,034,808	96%
	Capital Projects	4,127,500	343,958	343,958	0	100%	2,751,664	2,751,664	0	100%
	Investment Earnings Construction	(327,500)	(30,065)	(25,612)	(4,453)	85%	(230,842)	(305,162)	74,320	132%
	Investment Earnings - Debt Service	(750,000)	(75,649)	(100,392)	24,743	133%	(549,243)	(799,743)	250,500	146%
	Transfer Stat Capital	93,586	5,930	9,474	(3,544)	160%	61,222	59,722	1,500	98%
	Debt Service	9,488,246	790,687	790,687	0	100%	6,325,496	6,325,496	0	100%
	Total Expenses	47,605,725	3,871,824	3,841,470	30,354	99%	31,799,055	30,437,926	1,361,129	96%
	Net Surplus	(2,307,100)	(129,522)	588,361	(717,883)	-454%	(1,947,452)	(234,175)	(1,713,277)	12%

**Western Lake Superior Sanitary District
Total District
Revenue Statement
For Period Ending August 31, 2025**

Acct	Description	Annual Budget 2025	Month Budget	Month Actual	Variance	Act/Bud	YTD Budget 2025	YTD Actual	Variance	Act/Bud
33000	WWT Charge-Duluth	10,497,845	874,820	874,820	0	100%	6,998,560	6,998,560	0	100%
33020	WWT Charge-Cloquet	1,039,683	86,640	86,640	0	100%	693,120	693,120	0	100%
33040	WWT Charge-Proctor	355,130	29,594	29,594	0	100%	236,752	236,752	0	100%
33060	WWT Charge-Hermantown	647,817	53,985	53,985	0	100%	431,880	431,880	0	100%
33080	WWT Charge-Scanlon	154,253	12,854	12,854	0	100%	102,832	102,832	0	100%
33100	WWT Charge-Thomson Twn	183,824	15,319	15,319	0	100%	122,552	122,552	0	100%
33120	WWT Charge-Carlton	136,927	11,411	11,411	0	100%	91,288	91,288	0	100%
33140	WWT Charge-Wrenshall	28,854	2,405	2,405	0	100%	19,240	19,240	0	100%
33150	WWT Charge-Twin Lakes	71,895	5,991	5,991	0	100%	47,928	47,928	0	100%
33160	WWT Charge-Thomson City	9,957	830	830	0	100%	6,640	6,640	0	100%
33170	WWT Charge-Oliver	18,908	1,576	1,576	0	100%	12,608	12,608	0	100%
33180	WWT Charge-Jay Cooke	2,634	220	220	0	100%	1,760	1,760	0	100%
33190	WWT Charge-Pike Lake	90,802	7,567	7,567	0	100%	60,536	60,536	0	100%
33210	WWT Charge-North Shore	56,933	4,744	4,744	0	100%	37,952	37,952	0	100%
33213	WWT Charge-MPCA Landfill	9,255	771	771	0	100%	6,168	6,168	0	100%
33214	WWT Charge-Midway	5,985	499	499	0	100%	3,992	3,992	0	100%
33215	WWT Charge-Knife River	22,892	1,908	1,908	0	100%	15,264	15,264	0	100%
33220	WWT Charge-Rice Lake	59,832	4,986	4,986	0	100%	39,888	39,888	0	100%
Wastewater Municipality Revenue		13,393,426	1,116,120	1,116,120	0	100%	8,928,960	8,928,960	0	100%
33450	WWT Charge-Sofidel America	1,560,373	130,769	134,647	3,878	103%	1,039,823	1,033,402	(6,421)	99%
33360	WWT Charge-Sappi	14,201,276	1,199,994	1,715,877	515,883	143%	9,458,446	9,708,541	250,095	103%
33380	WWT Charge-USG	935,335	79,015	54,169	(24,846)	69%	622,992	482,299	(140,693)	77%
33420	WWT Charge-Spec Minerals	178,651	15,063	31,084	16,021	206%	119,003	139,062	20,059	117%
33440	WWT Charge-ST Paper 1	0	0	0	0	0%	0	0	0	0%
Wastewater Industry Revenue		16,875,635	1,424,841	1,935,776	510,935	136%	11,240,264	11,363,303	123,039	101%
33510	WWT Charge-Permits	750	0	0	0	0%	728	250	(478)	34%
33520	WWT Charge-Hauled Waste	458,000	45,238	77,223	31,985	171%	256,653	356,010	99,357	139%
33530	Capacity Availability Fee	500,000	101,156	15,341	(85,815)	15%	334,967	222,893	(112,075)	67%
33540	Biosolids Revenue	30,000	3,831	0	(3,831)	0%	18,192	14,422	(3,770)	79%
Wastewater Misc Revenue		988,750	150,225	92,564	(57,661)	62%	610,540	593,574	(16,966)	97%
33600	Tipping Fee-District	4,463,261	282,814	408,585	125,771	144%	2,919,809	3,032,337	112,528	104%
33605	SW Unacceptable Revenue	0	0	3,980	3,980	0%	0	16,160	16,160	0%
33610	Tipping Fee-Self Haul	675	43	47	4	110%	442	62	(380)	14%
33615	SW Unacceptable Ticket Fine Re	0	0	11,000	11,000	0%	0	47,200	47,200	0%
33660	Tipping Fee-Carlton	863,089	80,117	74,905	(5,212)	93%	567,347	574,405	7,058	101%
33665	Tipping Fee-Superior	370,221	32,304	43,563	11,259	135%	245,049	308,264	63,215	126%
33675	Tipping Fee-Cook Cty	452,102	66,614	27,813	(38,801)	42%	305,764	155,938	(149,826)	51%
33680	Tipping Fee-Lake Cty	483,096	47,257	35,271	(11,986)	75%	318,172	226,831	(91,341)	71%
33685	SW Permits/Licenses	1,000	83	200	117	241%	664	650	(14)	98%
33720	Admin Fee-District	82,657	5,238	7,045	1,807	134%	54,073	53,691	(382)	99%
33721	Admin Fee-Carlton Cty	27,902	2,590	2,844	254	110%	18,342	17,372	(970)	95%
33722	Admin Fee-Superior	12,339	1,077	1,409	332	131%	8,169	9,904	1,735	121%
33723	Admin Fee-Cook Cty	15,068	2,220	1,372	(848)	62%	10,191	7,943	(2,248)	78%
33724	Admin Fee-Lake Cty	16,102	1,575	1,535	(40)	97%	10,605	9,789	(816)	92%
33725	Capital Fee-District	16,458	1,043	1,753	710	168%	10,766	10,318	(448)	96%
33726	Capital Fee-Carlton Cty	19,117	2,061	1,966	(95)	95%	12,237	12,556	319	103%
33727	Capital Fee-Superior	16,453	1,436	1,879	443	131%	10,890	13,206	2,316	121%
33728	Capital Fee-Cook Cty	20,091	2,960	1,829	(1,131)	62%	13,588	10,591	(2,997)	78%
33729	Capital Fee-Lake Cty	21,469	2,100	2,047	(53)	97%	14,141	13,052	(1,089)	92%
33730	SW Ordinance Late Charge	1,000	83	246	163	296%	664	665	1	100%
Solid Waste Tipping Fees		6,882,100	531,615	629,289	97,674	118%	4,520,913	4,520,933	20	100%
33630	MRC-Demo, Mixed Waste	762,900	85,757	76,835	(8,922)	90%	491,766	481,848	(9,918)	98%
Solid Waste MRC Demo		762,900	85,757	76,835	(8,922)	90%	491,766	481,848	(9,918)	98%
33690	Serv Fee-District	3,084,000	248,324	382,303	133,979	154%	2,038,099	2,179,765	141,666	107%
33695	Serv Fee-Carlton Out	10,000	10,000	8,714	(1,286)	87%	10,000	8,714	(1,286)	87%
33698	Serv Fee-Other	80,000	0	4,405	4,405	0%	40,000	59,593	19,593	149%
Solid Waste Service Fees		3,174,000	258,324	395,423	137,099	153%	2,088,099	2,248,072	159,973	108%
33801	Property Tax-St Louis Cty	1,099,579	91,632	91,632	0	100%	733,056	736,296	3,240	100%
33802	Property Tax-Carlton Cty	228,085	19,007	19,007	0	100%	152,056	152,439	383	100%
Property Taxes		1,327,664	110,639	110,639	0	100%	885,112	888,735	3,623	100%
33700	Investment Earnings	459,000	45,123	52,454	7,331	116%	319,314	393,754	74,440	123%
33701	Investment Earn-Const	327,500	30,065	25,612	(4,453)	85%	230,842	305,162	74,320	132%
33702	Investment Earn-Ds	750,000	75,649	100,392	24,743	133%	549,243	799,743	250,500	146%
Investment Earnings		1,536,500	150,837	178,458	27,621	118%	1,099,399	1,498,659	399,260	136%
33800	District-Wide	378,000	0	0	0	0%	189,000	189,001	1	100%
33831	P-Card Rebate	0	0	0	0	0%	0	33,669	33,669	0%
33850	Capital Contributions	750	0	0	0	0%	606	0	(606)	0%
33860	Gain On Sale Of Asset	0	0	4,550	4,550	0%	0	15,950	15,950	0%
33950	Miscellaneous	1,500	0	1,167	1,167	0%	0	3,344	3,344	0%
Other Income		380,250	0	5,717	5,717	0%	189,606	241,963	52,357	128%
33641	HHW Rev-Batteries	6,000	1,143	259	(884)	23%	2,914	1,763	(1,152)	60%
33642	HHW Fees-Vsqq	24,000	1,819	1,310	(509)	72%	16,666	13,646	(3,020)	82%

**Western Lake Superior Sanitary District
Total District
Revenue Statement
For Period Ending August 31, 2025**

Acct	Description	Annual Budget 2025	Month Budget	Month Actual	Variance	Act/Bud	YTD Budget 2025	YTD Actual	Variance	Act/Bud
33643	HHW Fees-Paint Care	198,000	0	0	0	0%	99,000	87,376	(11,624)	88%
33648	HHW Rev-Dept Of Ag	15,000	6,316	0	(6,316)	0%	7,564	3,669	(3,895)	49%
33650	HHW Contract-Regional	100,000	0	0	0	0%	27,020	75,013	47,993	278%
33655	HHW Service Fees	83,000	0	0	0	0%	14,709	14,035	(674)	95%
33900	HHW-State Grant	66,000	0	0	0	0%	66,000	64,393	(1,607)	98%
	HHW Revenue	492,000	9,278	1,569	(7,709)	17%	233,873	259,895	26,022	111%
33640	Recycling Revenue	1,100	93	8,310	8,217	8936%	658	37,638	36,980	5720%
33890	State Grant-Score	400,000	0	0	0	0%	200,000	149,293	(50,707)	75%
	Recycling Revenue	401,100	93	8,310	8,217	8936%	200,658	186,931	(13,727)	93%
33637	Yard Waste Revenue	162,550	10,287	9,579	(708)	93%	143,104	145,048	1,944	101%
	Yard Waste Revenue	162,550	10,287	9,579	(708)	93%	143,104	145,048	1,944	101%
33944	Finance Charge Revenue	0	0	105	105	0%	0	353	353	0%
	Miscellaneous	0	0	105	105	0%	0	353	353	0%
	Total Revenue	46,376,875	3,848,016	4,560,385	712,369	119%	30,632,294	31,358,276	725,982	102%

**Western Lake Superior Sanitary District
Total District
Expense Statement
For Period Ending August 31, 2025**

Acct	Description	Annual Budget 2025	Month Budget	Month Actual	Variance	Act/Bud	YTD Budget 2025	YTD Actual	Variance	Act/Bud
44010	Direct Wages	8,323,934.00	730,998.00	648,007.67	82,990.33	88.65%	5,588,580.00	5,371,984.20	216,595.80	96.12%
44020	Sunday Premium	67,485.00	5,623.00	5,201.60	421.40	92.51%	44,993.00	46,818.70	(1,825.70)	104.06%
44040	Shift	25,428.00	2,160.00	2,509.12	(349.12)	116.16%	16,928.00	19,911.02	(2,983.02)	117.62%
44050	Vacation	760,386.00	64,581.00	101,613.64	(37,032.64)	157.34%	506,230.00	613,176.28	(106,946.28)	121.13%
44060	Holiday	486,688.00	1.00	0.00	1.00	0.00%	243,342.00	260,629.83	(17,287.83)	107.10%
44070	Personal Leave	151,529.00	12,871.00	7,327.45	5,543.55	56.93%	100,879.00	70,797.82	30,081.18	70.18%
44080	Sick	317,369.00	26,955.00	28,681.70	(1,726.70)	106.41%	211,287.00	216,648.10	(5,361.10)	102.54%
	Salaries & Wages	10,132,819.00	843,189.00	793,341.18	49,847.82	94.09%	6,712,239.00	6,599,965.95	112,273.05	98.33%
44090	Overtime	499,800.00	42,990.00	57,073.04	(14,083.04)	132.76%	336,145.00	378,632.10	(42,487.10)	112.64%
	Total Salary	10,632,619.00	886,179.00	850,414.22	35,764.78	95.96%	7,048,384.00	6,978,598.05	69,785.95	99.01%
44200	Employers FICA	693,640.00	58,913.00	50,634.68	8,278.32	85.95%	461,792.00	410,242.54	51,549.46	88.84%
44210	Employers FICA/Medic	154,647.00	13,135.00	11,841.87	1,293.13	90.16%	102,957.00	95,943.66	7,013.34	93.19%
44220	Employers PERA	797,064.00	67,695.00	64,278.46	3,416.54	94.95%	530,650.00	515,797.96	14,852.04	97.20%
44240	Group Hospital/Med	2,649,828.00	197,237.00	187,611.30	9,625.70	95.12%	1,860,880.00	1,780,619.58	80,260.42	95.69%
44260	Group Dental	123,500.00	10,293.00	9,879.56	413.44	95.98%	82,328.00	79,793.83	2,534.17	96.92%
44280	Group Life	19,506.00	1,625.00	1,543.50	81.50	94.98%	13,006.00	12,318.67	687.33	94.72%
44300	Long-Term Disability	26,506.00	2,210.00	2,076.26	133.74	93.95%	17,666.00	16,628.47	1,037.53	94.13%
44340	Workers Compensation	165,000.00	13,750.00	10,303.67	3,446.33	74.94%	110,000.00	73,788.68	36,211.32	67.08%
44350	Unemployment Comp	9,000.00	0.00	0.00	0.00	0.00%	9,000.00	8,840.27	159.73	98.23%
44390	Other Benefits	32,667.00	1,168.00	808.00	360.00	69.18%	29,344.00	27,898.84	1,445.16	95.08%
	Total Benefits	4,671,358.00	366,026.00	338,977.30	27,048.70	92.61%	3,217,623.00	3,021,872.50	195,750.50	93.92%
	Total Payroll	15,303,977.00	1,252,205.00	1,189,391.52	62,813.48	94.98%	10,266,007.00	10,000,470.55	265,536.45	97.41%
44800	Fuel-Fuel Oil	3,420.00	285.00	0.00	285.00	0.00%	2,280.00	0.00	2,280.00	0.00%
44820	Fuel-Natural Gas	330,478.00	13,155.00	11,214.55	1,940.45	85.25%	224,487.00	254,479.52	(29,992.52)	113.36%
44830	Fuel-Propane	3,500.00	50.00	0.00	50.00	0.00%	2,100.00	1,129.62	970.38	53.79%
55000	Electricity	2,541,180.00	212,981.00	198,498.68	14,482.32	93.20%	1,687,309.00	1,583,059.29	104,249.71	93.82%
55200	Telephone	49,330.00	4,114.00	3,967.29	146.71	96.43%	32,868.00	31,564.20	1,303.80	96.03%
55210	Telemeter	170,917.00	14,296.00	16,593.65	(2,297.65)	116.07%	114,100.00	133,986.89	(19,886.89)	117.43%
55220	Gasoline	28,275.00	2,356.00	2,007.06	348.94	85.19%	18,851.00	18,929.81	(78.81)	100.42%
55230	Diesel	133,181.00	9,417.00	7,502.86	1,914.14	79.67%	87,677.00	74,226.81	13,450.19	84.66%
55240	Water	235,363.00	25,997.00	22,252.11	3,744.89	85.59%	161,491.00	185,012.97	(23,521.97)	114.57%
55241	Storm Water Fee	47,084.00	4,126.00	3,741.09	384.91	90.67%	30,578.00	21,771.72	8,806.28	71.20%
55520	Repairs-Maintenance	686,000.00	54,834.00	8,504.66	46,329.34	15.51%	478,668.00	503,420.59	(24,752.59)	105.17%
55525	Inventory Adjustments	0.00	0.00	(197.29)	197.29	0.00%	0.00	2,026.22	(2,026.22)	0.00%
55530	Inventory Cost Variance	0.00	0.00	84.17	(84.17)	0.00%	0.00	416.90	(416.90)	0.00%
55570	Repairs-Interceptors	50,000.00	4,167.00	5,525.00	(1,358.00)	132.59%	33,336.00	27,751.97	5,584.03	83.25%
55580	Clean-Interceptors	170,000.00	50,000.00	70,699.35	(20,699.35)	141.40%	125,000.00	70,699.35	54,300.65	56.56%
55701	Solid Waste Disposal	4,646,963.00	294,454.00	395,781.01	(101,327.01)	134.41%	3,039,983.00	2,904,110.63	135,872.37	95.53%
44520	Contract Cleaning	86,094.00	7,172.00	7,531.00	(359.00)	105.01%	57,384.00	55,849.00	1,535.00	97.33%
55702	Solid Waste Disposal-MRC	252,887.00	30,000.00	28,282.54	1,717.46	94.28%	154,887.00	172,027.24	(17,140.24)	111.07%
55703	Tr Sta Operation And Transport	1,990,881.00	126,152.00	192,784.69	(66,632.69)	152.82%	1,302,408.00	1,388,843.62	(86,435.62)	106.64%
55704	Solid Waste Hauling-MRC	225,000.00	25,000.00	23,555.00	1,445.00	94.22%	135,000.00	165,195.70	(30,195.70)	122.37%
55705	Annual Unacceptable Incentive	8,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
55706	Solid Waste Disposal-Community	2,000.00	0.00	0.00	0.00	0.00%	1,000.00	750.00	250.00	75.00%
55710	Grit Disposals	16,935.00	2,032.00	2,251.86	(219.86)	110.82%	12,193.00	10,346.99	1,846.01	84.86%
55790	Cont Serv-Disp Household Recyc	45,000.00	4,000.00	3,739.49	260.51	93.49%	30,500.00	29,179.56	1,320.44	95.67%
55791	Cont Serv-Disp Medical Sharps	4,000.00	400.00	0.00	400.00	0.00%	2,500.00	1,900.00	600.00	76.00%
55792	Cont Serv-Disp Pharmaceuticals	800.00	0.00	0.00	0.00	0.00%	400.00	0.00	400.00	0.00%
55793	Cont Serv-Disp Oil & Filters	0.00	0.00	(42.50)	42.50	0.00%	0.00	(525.00)	525.00	0.00%
55794	Cont Serv-Disp Organics Overs	1,600.00	1,600.00	0.00	1,600.00	0.00%	1,600.00	1,300.00	300.00	81.25%
55795	Cont Serv-Disp Organics Reject	400.00	300.00	0.00	300.00	0.00%	400.00	0.00	400.00	0.00%
55800	Cont Serv-Electrical	6,000.00	0.00	12,081.88	(12,081.88)	0.00%	6,000.00	24,990.21	(18,990.21)	416.50%
55805	Cont Serv-Biofilter	10,000.00	0.00	0.00	0.00	0.00%	10,000.00	0.00	10,000.00	0.00%
55806	Cont Serv-Bagging	23,000.00	0.00	0.00	0.00	0.00%	23,000.00	19,731.80	3,268.20	85.79%
55807	Cont Serv-Wood Grinding	31,000.00	12,000.00	0.00	12,000.00	0.00%	20,000.00	13,000.00	7,000.00	65.00%
55808	Cont Serv-Snow Plowing	16,500.00	0.00	0.00	0.00	0.00%	13,500.00	4,155.60	9,344.40	30.78%
55812	Cont Serv-Disp Mattresses	115,000.00	12,000.00	11,625.00	375.00	96.88%	75,000.00	73,890.00	1,110.00	98.52%
55813	Cont Serv-Disp Electron	47,000.00	4,500.00	5,510.40	(1,010.40)	122.45%	28,500.00	33,039.48	(4,539.48)	115.93%
55814	Cont Serv-Disp Fluoresce	22,000.00	2,000.00	1,677.40	322.60	83.87%	15,500.00	7,383.93	8,116.07	47.64%
55815	Cont Serv-Disp Tire	53,000.00	5,000.00	2,994.00	2,006.00	59.88%	36,000.00	34,506.00	1,494.00	95.85%
55816	Cont Serv-Disp Local	100,000.00	10,000.00	7,212.70	2,787.30	72.13%	45,000.00	44,647.75	352.25	99.22%
55817	Cont Serv-Disp County	90,000.00	9,000.00	0.00	9,000.00	0.00%	61,000.00	70,361.60	(9,361.60)	115.35%
55818	Cont Serv-Recy Sheds	92,000.00	7,558.00	6,796.45	761.55	89.92%	61,766.00	55,481.24	6,284.76	89.82%
55819	Cont Serv-Disp Paint Care	115,000.00	16,000.00	7,089.44	8,910.56	44.31%	59,000.00	65,316.30	(6,316.30)	110.71%
55820	Cont Serv-O/M Plant	130,000.00	11,000.00	5,432.01	5,567.99	49.38%	85,000.00	87,216.73	(2,216.73)	102.61%
55835	Cont Serv-Generators	355,000.00	42,083.00	37,898.58	4,184.42	90.06%	231,664.00	199,028.77	32,635.23	85.91%
55840	Cont Serv-O/M Mobile	170,000.00	16,000.00	9,115.90	6,884.10	56.97%	121,000.00	85,458.82	35,541.18	70.63%
55852	Cont Serv-Field Work	15,000.00	0.00	367.60	(367.60)	0.00%	15,000.00	4,731.55	10,268.45	31.54%
55860	Cont Serv-Other	553,350.00	37,650.00	42,019.06	(4,369.06)	111.60%	290,350.00	180,506.91	109,843.09	62.17%
55861	Cont Serv-Organics	21,500.00	1,000.00	1,396.92	(396.92)	139.69%	16,000.00	11,713.58	4,286.42	73.21%
55862	Cont Serv-HHW	500.00	0.00	0.00	0.00	0.00%	500.00	22.00	478.00	4.40%
55863	Cont Serv-Recycling	39,900.00	2,900.00	269.00	2,631.00	9.28%	28,900.00	3,732.26	25,167.74	12.91%
55868	Cont Serv-Hardware Maint	27,656.00	2,305.00	3,854.47	(1,549.47)	167.22%	18,436.00	23,504.36	(5,068.36)	127.49%
55870	Cont Serv-Dp Maint	687,984.00	55,338.00	57,296.73	(1,958.73)	103.54%	489,550.00	446,634.66	42,915.34	91.23%
55871	Cont Serv-Mobile Devices	14,500.00	1,208.00	859.82	348.18	71.18%	9,664.00	6,423.05	3,240.95	66.46%
55875	Cont Serv-Serv Fee	46,400.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
55895	Mnsharp Repair Expense	1,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
66000	Supplies-Building	34,454.00	2,367.00	2,047.36	319.64	86.50%	23,466.00	13,660.58	9,805.42	58.21%
66010	Supplies-Equipment	224,246.00	15,769.00	15,966.67	(197.67)	101.25%	148,055.00	146,899.18	1,155.82	99.22%
66040	Supplies-Lab	60,000.00	5,000.00	4,451.31	548.69	89.03%	40,000.00	35,190.81	4,809.19	87.98%
66050	Supplies-Lube	8,000.00								

**Western Lake Superior Sanitary District
Total District
Expense Statement
For Period Ending August 31, 2025**

Acct	Description	Annual Budget 2025	Month Budget	Month Actual	Variance	Act/Bud	YTD Budget 2025	YTD Actual	Variance	Act/Bud
66060	Supplies-Maintenance	69,000.00	5,750.00	(11,183.64)	16,933.64	-194.50%	46,000.00	81,532.52	(35,532.52)	177.24%
66070	Supplies-Office	5,520.00	458.00	(39.65)	497.65	-8.66%	3,688.00	3,210.29	477.71	87.05%
66090	Supplies-Other	46,900.00	6,323.00	5,490.38	832.62	86.83%	35,840.00	43,111.91	(7,271.91)	120.29%
66091	Supplies-Other-Organics	10,050.00	0.00	715.42	(715.42)	0.00%	4,500.00	7,592.32	(3,092.32)	168.72%
66092	Supplies-Other-HHW	2,300.00	300.00	569.70	(269.70)	189.90%	2,300.00	703.70	1,596.30	30.60%
66093	Supplies-Other-Recycling	11,850.00	2,000.00	8.57	1,991.43	0.43%	8,500.00	16,680.85	(8,180.85)	196.25%
66110	Supplies-Safety	19,650.00	1,650.00	1,154.45	495.55	69.97%	12,934.00	11,614.81	1,319.19	89.80%
66120	Supplies-Site	3,000.00	250.00	0.00	250.00	0.00%	2,000.00	767.04	1,232.96	38.35%
66125	Supplies-Software	4,450.00	890.00	175.00	715.00	19.66%	3,355.00	5,535.00	(2,180.00)	164.98%
66130	Supplies-Tools	27,300.00	1,600.00	3,474.22	(1,874.22)	217.14%	15,800.00	23,951.52	(8,151.52)	151.59%
55510	Invoice Tolerance	0.00	0.00	0.00	0.00	0.00%	0.00	(0.03)	0.03	0.00%
66150	Supplies-Shipping	25,000.00	2,000.00	2,947.00	(947.00)	147.35%	16,000.00	26,907.44	(10,907.44)	168.17%
66300	Chemicals-General	32,820.00	1,080.00	3,120.60	(2,040.60)	288.94%	22,720.00	25,928.21	(3,208.21)	114.12%
55512	Invoice Match Write-Off	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
66315	Chemicals-Liquid Oxygen	38,010.00	3,168.00	3,712.78	(544.78)	117.20%	25,344.00	24,969.84	374.16	98.52%
66320	Chemicals-Sodium Hypochlorite	942,890.00	151,515.00	102,890.81	48,624.19	67.91%	726,108.00	437,965.44	288,142.56	60.32%
66330	Chemicals-Polymer-Thickening	248,262.00	20,689.00	16,973.55	3,715.45	82.04%	165,512.00	85,245.60	80,266.40	51.50%
66335	Chemicals-Polymer-Dewatering	984,719.00	83,634.00	104,058.00	(20,424.00)	124.42%	655,582.00	742,524.00	(86,942.00)	113.26%
66360	Chemicals-Boiler	2,000.00	0.00	0.00	0.00	0.00%	2,000.00	5,386.06	(3,386.06)	269.30%
66370	Chemicals-Defoamant	41,480.00	3,457.00	7,747.00	(4,290.00)	224.10%	27,655.00	23,241.00	4,414.00	84.04%
66410	Chemicals-Sodium Bisulfite	4,366.00	1,456.00	0.00	1,456.00	0.00%	4,366.00	1,455.30	2,910.70	33.33%
66420	Chemicals-Ferric Chloride	304,054.00	25,824.00	28,459.87	(2,635.87)	110.21%	202,427.00	230,050.33	(27,623.33)	113.65%
66560	Insurance-Property	264,900.00	22,075.00	22,185.75	(110.75)	100.50%	176,600.00	205,976.33	(29,376.33)	116.63%
66700	Legal	150,000.00	12,500.00	9,058.13	3,441.87	72.47%	100,000.00	99,284.34	715.66	99.28%
66750	Audit	50,000.00	0.00	0.00	0.00	0.00%	50,000.00	42,260.50	7,739.50	84.52%
66900	Safety Program	98,325.00	8,194.00	12,402.22	(4,208.22)	151.36%	65,549.00	59,725.96	5,823.04	91.12%
66905	Training-Materials	500.00	42.00	0.00	42.00	0.00%	332.00	0.00	332.00	0.00%
66910	Training Expenses	118,110.00	10,828.00	13,896.50	(3,068.50)	128.34%	82,287.00	74,743.57	7,543.43	90.83%
66920	Training-Travel	500.00	42.00	0.00	42.00	0.00%	332.00	434.54	(102.54)	130.89%
66930	Personnel	28,112.00	2,343.00	1,005.30	1,337.70	42.91%	18,740.00	18,697.34	42.66	99.77%
66940	License Reimbursement	2,000.00	125.00	19.00	106.00	15.20%	1,300.00	411.75	888.25	31.67%
66950	Tuition Reimbursement	15,000.00	1,250.00	3,695.16	(2,445.16)	295.61%	10,000.00	19,652.16	(9,652.16)	196.52%
77000	Other Spec Serv	78,000.00	6,500.00	1,666.65	4,833.35	25.64%	52,000.00	47,376.61	4,623.39	91.11%
77010	Board Members Comp	20,000.00	1,667.00	1,983.98	(316.98)	119.01%	13,332.00	13,779.02	(447.02)	103.35%
77020	Public Information	18,950.00	1,950.00	119.00	1,831.00	6.10%	13,455.00	14,466.48	(1,011.48)	107.52%
77021	Public Information-Organics	13,000.00	2,000.00	20.68	1,979.32	1.03%	10,000.00	3,638.59	6,361.41	36.39%
77022	Public Information-HHW	3,700.00	0.00	0.00	0.00	0.00%	2,000.00	1,170.00	830.00	58.50%
77023	Public Information-Recycling	13,300.00	0.00	0.00	0.00	0.00%	9,000.00	4,803.49	4,196.51	53.37%
77200	Easements	22,660.00	1,888.00	1,924.96	(36.96)	101.96%	15,104.00	15,486.49	(382.49)	102.53%
77210	Rent-Equipment	64,700.00	2,855.00	0.00	2,855.00	0.00%	50,280.00	34,584.34	15,695.66	68.78%
77220	Motor Vehicle Licensing	1,000.00	83.00	0.00	83.00	0.00%	668.00	21.25	646.75	3.18%
77300	Meeting Expenses	7,500.00	625.00	771.95	(146.95)	123.51%	5,000.00	4,761.16	238.84	95.22%
77400	Travel	1,250.00	263.00	34.76	228.24	13.22%	998.00	257.43	740.57	25.79%
77640	Lease-Land-Duluth Airport Auth	12,600.00	1,050.00	1,025.12	24.88	97.63%	8,400.00	8,200.96	199.04	97.63%
77800	Laundry	54,986.00	4,653.00	3,724.52	928.48	80.05%	36,214.00	37,763.43	(1,549.43)	104.28%
77810	Engineering Service	228,624.00	14,636.00	15,174.50	(538.50)	103.68%	157,070.00	110,795.20	46,274.80	70.54%
77820	Lab Services	80,000.00	5,000.00	8,518.30	(3,518.30)	170.37%	55,000.00	43,300.41	11,699.59	78.73%
88000	Dues	52,300.00	3,999.00	3,345.18	653.82	83.65%	37,082.00	35,352.27	1,729.73	95.34%
88010	Publications	6,600.00	917.00	0.00	917.00	0.00%	4,732.00	1,109.21	3,622.79	23.44%
88020	Permits	60,000.00	500.00	0.00	500.00	0.00%	59,500.00	49,696.02	9,803.98	83.52%
88200	Postage	20,000.00	1,667.00	1,383.66	283.34	83.00%	13,332.00	18,093.11	(4,761.11)	135.71%
88210	Copying & Printing	45,600.00	2,217.00	4,334.34	(2,117.34)	195.50%	35,478.00	25,065.73	10,412.27	70.65%
88211	Copying & Printing-Organics	4,500.00	0.00	519.32	(519.32)	0.00%	3,000.00	1,771.50	1,228.50	59.05%
88212	Copying & Printing-HHW	1,150.00	0.00	285.00	(285.00)	0.00%	1,000.00	379.14	620.86	37.91%
88213	Copying & Printing-Recycling	2,000.00	0.00	0.00	0.00	0.00%	1,000.00	75.00	925.00	7.50%
88500	Bank Service Charges	350.00	29.00	0.00	29.00	0.00%	234.00	139.94	94.06	59.80%
88600	Grants To Gov Units	253,000.00	0.00	14,491.62	(14,491.62)	0.00%	211,000.00	139,271.92	71,728.08	66.01%
88620	Program Development	128,350.00	5,000.00	1,757.03	3,242.97	35.14%	115,750.00	126,468.07	(10,718.07)	109.26%
88621	Program Development-Organics	30,450.00	0.00	108.25	(108.25)	0.00%	21,000.00	7,602.41	13,397.59	36.20%
88622	Program Development-HHW	35,000.00	0.00	0.00	0.00	0.00%	25,000.00	500.00	24,500.00	2.00%
88623	Program Development-Recycling	20,000.00	0.00	0.00	0.00	0.00%	15,000.00	3,055.00	11,945.00	20.37%
Total Non Payroll Expenses		19,669,916.00	1,584,758.00	1,633,963.91	(49,205.91)	103.10%	13,174,751.00	12,405,479.02	769,271.98	94.16%
99022	Interest Exp-WWT-DS	1,098,085.00	91,507.00	91,507.00	0.00	100.00%	732,056.00	732,056.00	0.00	100.00%
99200	Deprec-Furniture	11,255.00	938.00	938.00	0.00	100.00%	7,504.00	7,504.00	0.00	100.00%
99210	Deprec-Equipment	114,047.00	9,504.00	9,504.00	0.00	100.00%	76,032.00	76,032.00	0.00	100.00%
99220	Deprec-Computer	109,638.00	9,136.00	9,137.00	(1.00)	100.01%	73,088.00	73,096.00	(8.00)	100.01%
99230	Deprec-Building	89,942.00	7,495.00	7,495.00	0.00	100.00%	59,960.00	59,960.00	0.00	100.00%
99240	Deprec-Improvements	7,771,595.00	647,633.00	647,633.00	0.00	100.00%	5,181,064.00	5,181,064.00	0.00	100.00%
99260	Deprec-Motor Vehicle	22,759.00	1,897.00	1,897.00	0.00	100.00%	15,176.00	15,176.00	0.00	100.00%
99465	Loss On Obsolete Inv	0.00	0.00	6,576.98	(6,576.98)	0.00%	0.00	11,008.38	(11,008.38)	0.00%
Total Non Operating Expenses		9,217,321.00	768,110.00	774,687.98	(6,577.98)	100.86%	6,144,880.00	6,155,896.38	(11,016.38)	100.18%
Total Expenses		44,191,214.00	3,605,073.00	3,598,043.41	7,029.59	99.81%	29,585,638.00	28,561,845.95	1,023,792.05	96.54%

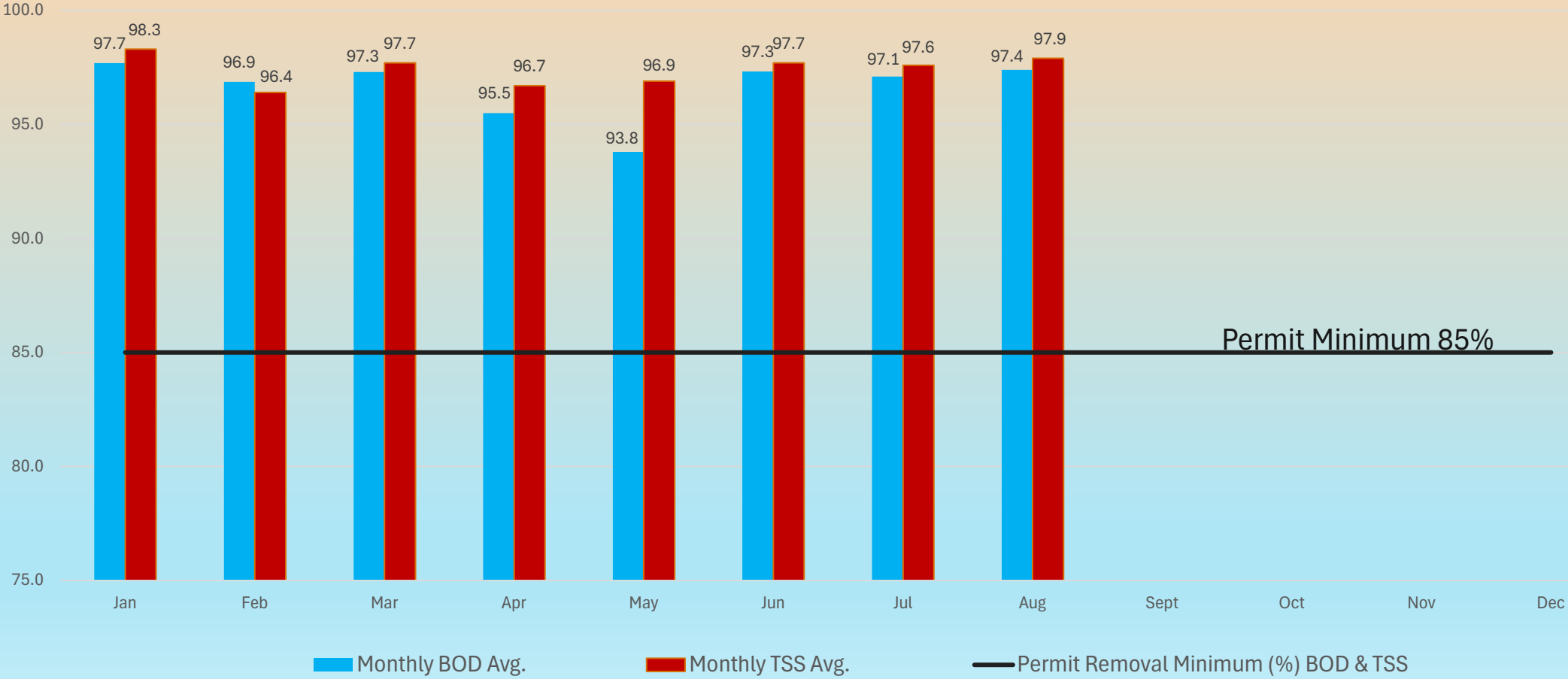
Western Lake Superior Sanitary District
Balance Sheet
As Of August 31, 2025

Acct	Description	Beginning Balance	Month Change	YTD Change	Ending Balance
10225	Cash-Checking-US Bank (2018)	5,400,707.85	2,683,082.82	(1,024,872.68)	4,375,835.17
10370	Cash-Checking-Sect 125 (US Bank)	42,245.16	5,891.41	(24,344.40)	17,900.76
10380	Cash-WW Planning Grant Fund	29,707.09	0.00	0.00	29,707.09
10382	Cash-Recycling Site Improvemen	24,500.85	0.00	0.00	24,500.85
10383	Cash-SW Unacceptable Ticket Fi	436,800.00	11,000.00	47,200.00	484,000.00
10385	Cash-Wellness Grant	5,391.88	(104.86)	1,593.42	6,985.30
10390	Cash-Dick Holt Memorial Fund	1,940.27	0.00	(100.00)	1,840.27
10425	Cash-Western National Bank	1,230,704.02	0.00	1,281.95	1,231,985.97
10480	Cash-Petty	2,675.00	0.00	0.00	2,675.00
	Cash Sub Total	\$7,174,672.12	\$2,699,869.37	\$(999,241.71)	\$6,175,430.41
	Restricted Investments For Memorial Fund	0.00	0.00	0.00	0.00
10627	Investments-WIF Capital Replac	7,509,250.00	0.00	0.00	7,509,250.00
10622	Investments-WWT-Bond DS	0.00	0.00	0.00	0.00
10623	Investments-Rate Stabiliz	19,410,989.93	886,647.57	6,987,692.81	26,398,682.74
10624	Investments-WWT-Loan DS	8,135,772.24	(7,967,958.46)	(8,451,704.03)	(315,931.79)
10600	Investments-Operations	10,388,948.07	(501,908.92)	380,108.39	10,769,056.46
10609	Investments-WWT-2013 Loan Cons	0.00	0.00	0.00	0.00
10611	Investments-SW-Const	1,353,866.13	15,015.73	70,796.88	1,424,663.01
10614	Investments-Tr Sta Res Fd	492,889.09	11,031.35	21,817.59	514,706.68
10615	Investments-WWT-2006/2016/2017	(1,306,411.96)	(899,687.76)	(6,148,696.46)	(7,455,108.42)
10616	Investments-WWT-2007/2020/2025	(783,816.40)	(1,716,718.32)	(1,547,063.04)	(2,330,879.44)
10618	Investments-WWT-2011/2012/2018	(34,567.54)	(963.00)	32,531.81	(2,035.73)
10621	Investments-WWT-Const O&M	4,430,505.84	239,185.39	1,751,641.18	6,182,147.02
10628	Investments-WW-MN Power Energy	492,511.20	0.00	57,898.50	550,409.70
	Investments Sub Total	\$50,089,936.60	\$(9,935,356.42)	\$(6,844,976.37)	\$43,244,960.23
	Due from Other Governments	1,634,882.46	12,864.39	(133,105.03)	1,501,777.43
	Accounts Receivable	2,235,114.49	570,219.35	791,155.95	3,026,270.44
	Interest Receivable	418,729.60	1,038.88	206,736.73	625,466.33
	Receivables Sub Total	\$4,288,726.55	\$584,122.62	\$864,787.65	\$5,153,514.20
11000	Inventory-Material	2,706,678.52	(12,055.13)	169,333.56	2,876,012.08
11002	Inventory-Inspection Hold	0.00	0.00	0.00	0.00
11005	Inventory-Item Cost Variance S	0.00	0.00	(17.20)	(17.20)
11007	Inventory-Inv Not Received	0.00	0.00	0.00	0.00
11010	Inventory-Fuels	37,389.01	1,138.68	(797.00)	36,592.01
11020	Inventory-Chemicals	390,859.47	(57,305.74)	(31,225.48)	359,633.99
11040	Inventory-Vending Machine	10,565.18	444.15	755.08	11,320.26
	Inventory Sub Total	\$3,145,492.18	\$(67,778.04)	\$138,048.96	\$3,283,541.14
11150	Prepaid Insurance	127,137.13	(35,990.87)	114,350.93	241,488.06
11160	Prepaid Other	385,981.33	(29,424.41)	202,916.53	588,897.86
	Prepaid Expenses Sub Total	\$513,118.46	\$(65,415.28)	\$317,267.46	\$830,385.92
	Land	605,264.83	0.00	0.00	605,264.83
	Easements	207,148.67	0.00	0.00	207,148.67
	Buildings	74,672,544.35	0.00	0.00	74,672,544.35
	Improvements Other Than Buildings	254,603,055.53	0.00	0.00	254,603,055.53
	Machinery And Equipment	28,602,755.66	(14,327.70)	0.00	28,602,755.66
	Motor Vehicles	3,597,751.75	0.00	0.00	3,597,751.75
	Right-To-Use Assets	2,681,700.00	0.00	0.00	2,681,700.00
	Accumulated Depreciation	(290,407,903.02)	(676,604.00)	(5,412,832.00)	(295,820,735.02)
	Accumulated Amortization	(490,139.00)	0.00	0.00	(490,139.00)
	CIP	59,769,403.00	2,776,037.76	8,979,222.40	68,748,625.40
	Capital Assets Sub Total	\$133,841,581.77	\$2,085,106.06	\$3,566,390.40	\$137,407,972.17
11984	DO-GERF Chgs In Prop & DIF BTW	1,606,417.00	0.00	0.00	1,606,417.00
11980	DO-GERF Dif Exp & Act Economic	21,172.00	0.00	0.00	21,172.00
	Deferred Outflows Sub Total	\$1,627,589.00	\$0.00	\$0.00	\$1,627,589.00
	Total Assets	\$200,681,116.68	\$(4,699,451.69)	\$(2,957,723.61)	\$197,723,393.07

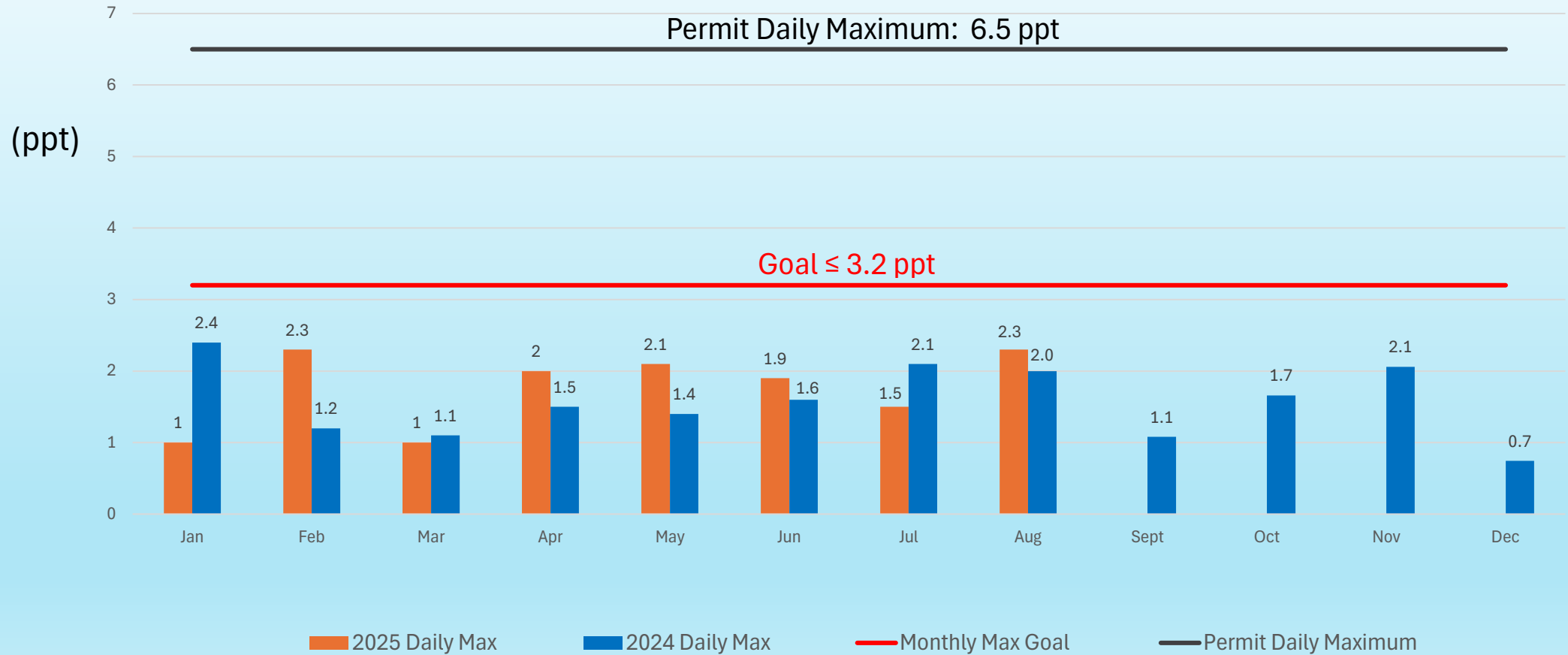
Western Lake Superior Sanitary District
Balance Sheet
As Of August 31, 2025

Acct	Description	Beginning Balance	Month Change	YTD Change	Ending Balance
	Accounts Payable	(1,437,793.98)	(2,171,419.56)	(2,142,605.35)	(3,580,399.33)
	Due to Other Governments	(264,663.00)	22,056.00	176,448.00	(88,215.00)
	Contracts Payable	0.00	0.00	0.00	0.00
	Contracts Payable From Restricted Assets	(1,773,282.23)	0.00	1,773,282.23	0.00
22030	Paid Offset Clearing	0.00	0.00	0.00	0.00
	Accounts Payable Sub Total	\$(3,475,739.21)	\$(2,149,363.56)	\$(192,875.12)	\$(3,668,614.33)
	Salaries Or Wages Payable	(492,000.54)	(53,846.70)	108,704.14	(383,296.40)
	Accrued Payroll Liabilities	(16,694.20)	(14,874.98)	20,440.14	3,745.94
	Retiree/COBRA Benefits Payable	(3,514.60)	(2,143.98)	(7,535.51)	(11,050.11)
	Accrued Vacation Payable	(697,328.59)	0.00	57,083.26	(640,245.33)
	Accrued Wages And Benefits Sub Total	\$(1,209,537.93)	\$(70,865.66)	\$178,692.03	\$(1,030,845.90)
	Lease & SBITA Liability, Current	(366,568.00)	0.00	0.00	(366,568.00)
	Lease & SBITA Liability, Noncurrent	(1,927,505.00)	0.00	0.00	(1,927,505.00)
	Notes Payable, Current	(7,146,017.89)	7,458,931.88	7,458,931.88	312,913.99
	Notes Payable, Noncurrent	(57,291,881.50)	(691.15)	(1,755,840.42)	(59,047,721.92)
	Bonds Payable, Current	0.00	0.00	0.00	0.00
	Bonds Payable, Noncurrent	0.00	0.00	0.00	0.00
	Accrued Interest, Current	(349,369.11)	417,519.58	260,716.15	(88,652.96)
	Debt Service Payable Sub Total	\$(67,081,341.50)	\$7,875,760.31	\$5,963,807.61	\$(61,117,533.89)
	Unamortized Discounts/Premiums	0.00	0.00	0.00	0.00
	Unamortized Premiums, Discounts, Losses Sub Total	\$0.00	\$0.00	\$0.00	\$0.00
	Net Other Post Employment Benefits, Noncurrent	(290,337.00)	0.00	0.00	(290,337.00)
	Comp Abs	(420,545.83)	6,632.75	20,492.56	(400,053.27)
	Other Noncurrent Liabilities Sub Total	\$(710,882.83)	\$6,632.75	\$20,492.56	\$(690,390.27)
22876	PERA Liability - GERF	(6,000,096.00)	0.00	0.00	(6,000,096.00)
	NPL GASB 68 Sub Total	\$(6,000,096.00)	\$0.00	\$0.00	\$(6,000,096.00)
	DI GASB 68 Related	(2,110,463.00)	0.00	0.00	(2,110,463.00)
	Deferred Inflows Of Resources GASB 75	(36,902.00)	0.00	0.00	(36,902.00)
	Deferred Inflows Sub Total	\$(2,147,365.00)	\$0.00	\$0.00	\$(2,147,365.00)
	Net Assets	(120,056,154.21)	(962,712.15)	(3,012,393.47)	(123,068,547.68)
	Equity Sub Total	\$(120,056,154.21)	\$(962,712.15)	\$(3,012,393.47)	\$(123,068,547.68)
	Total Liabilities And Equity	\$(200,681,116.68)	\$4,699,451.69	\$2,957,723.61	\$(197,723,393.07)

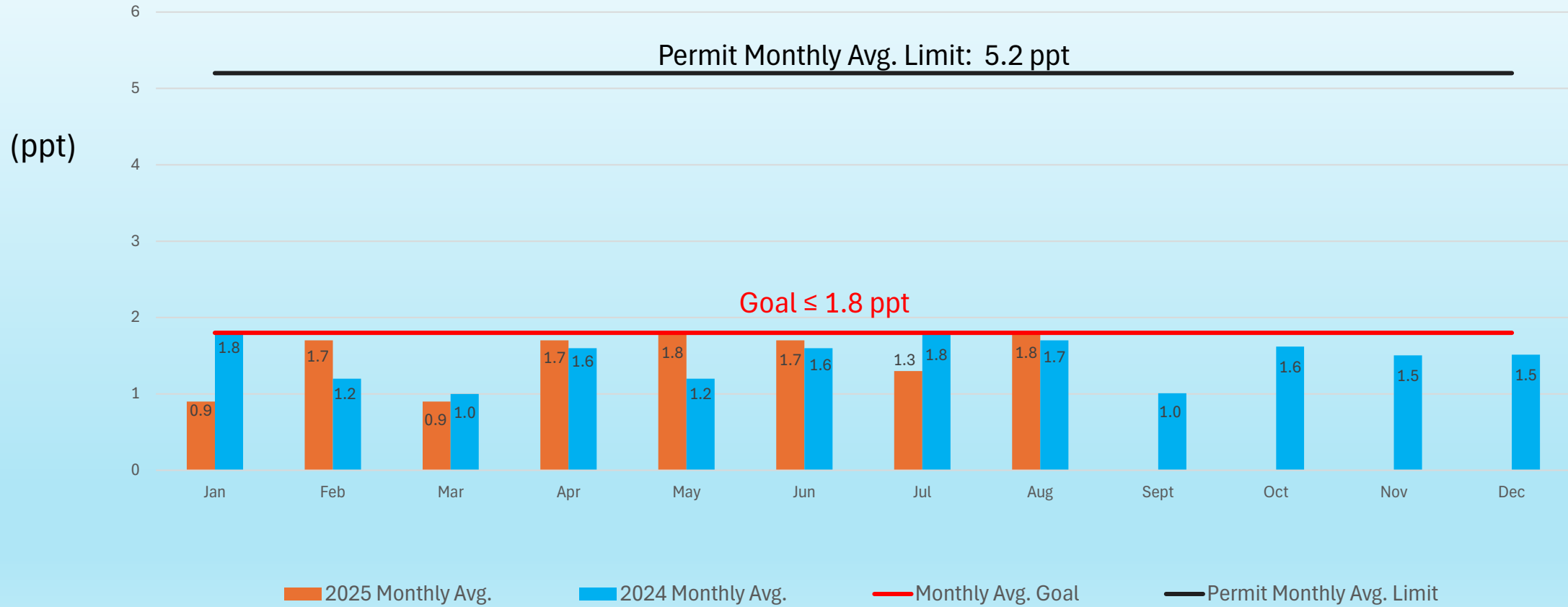
% Removal: BOD & Total Suspended Solids (TSS)



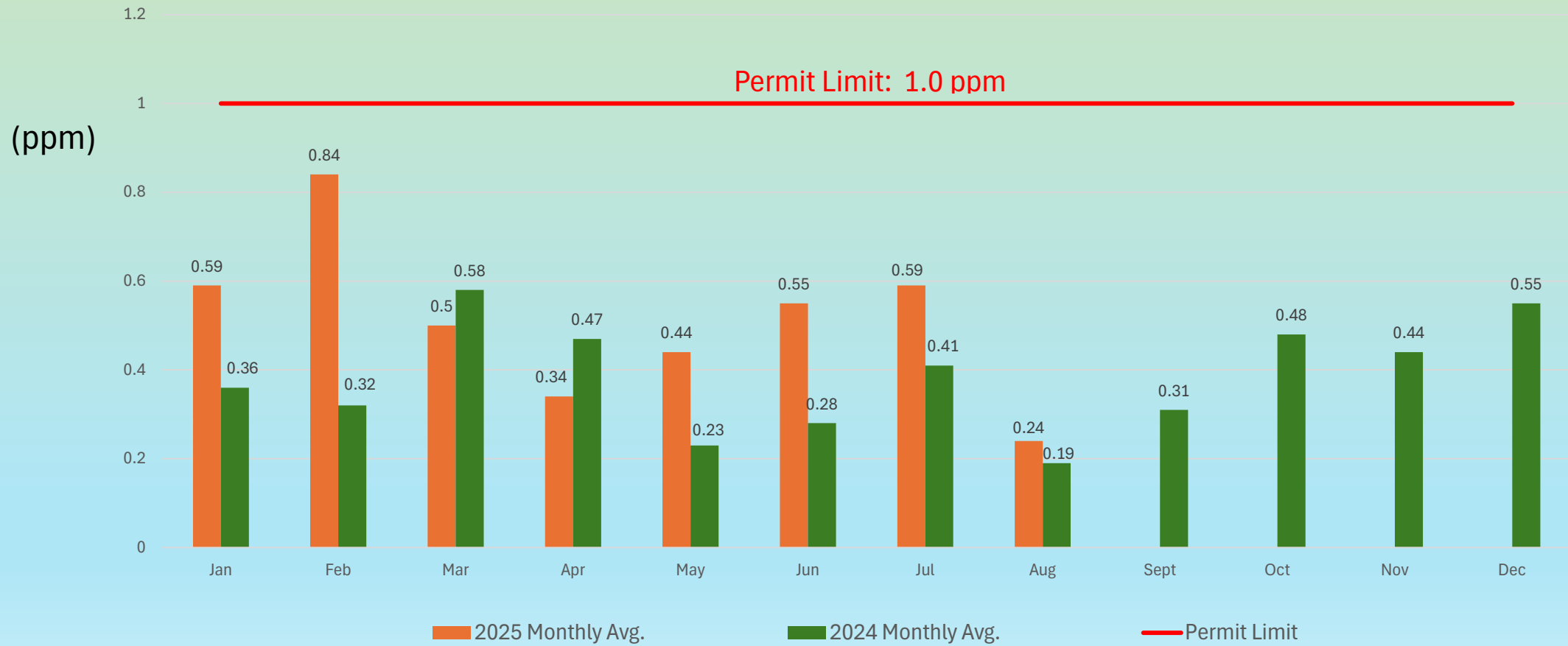
Effluent Concentration: Total Mercury: Daily Max



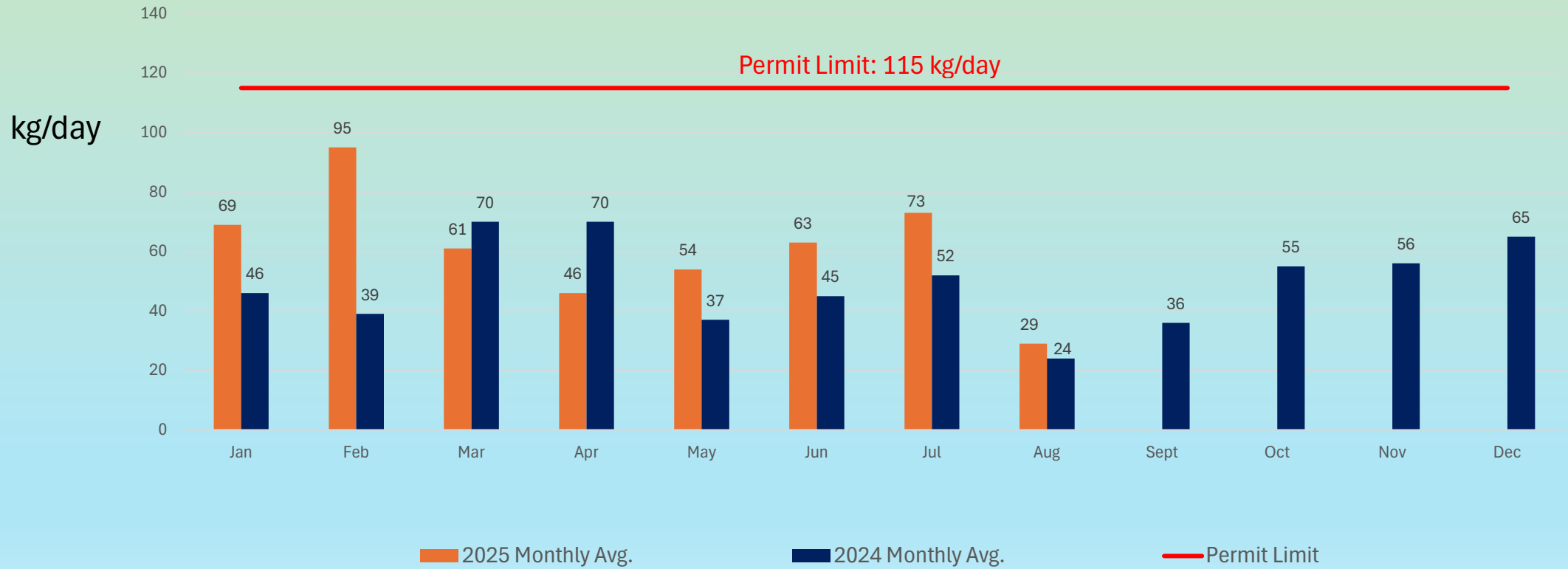
Effluent Concentration: Total Mercury: Monthly Avg.



Phosphorus Concentration: Monthly Avg.

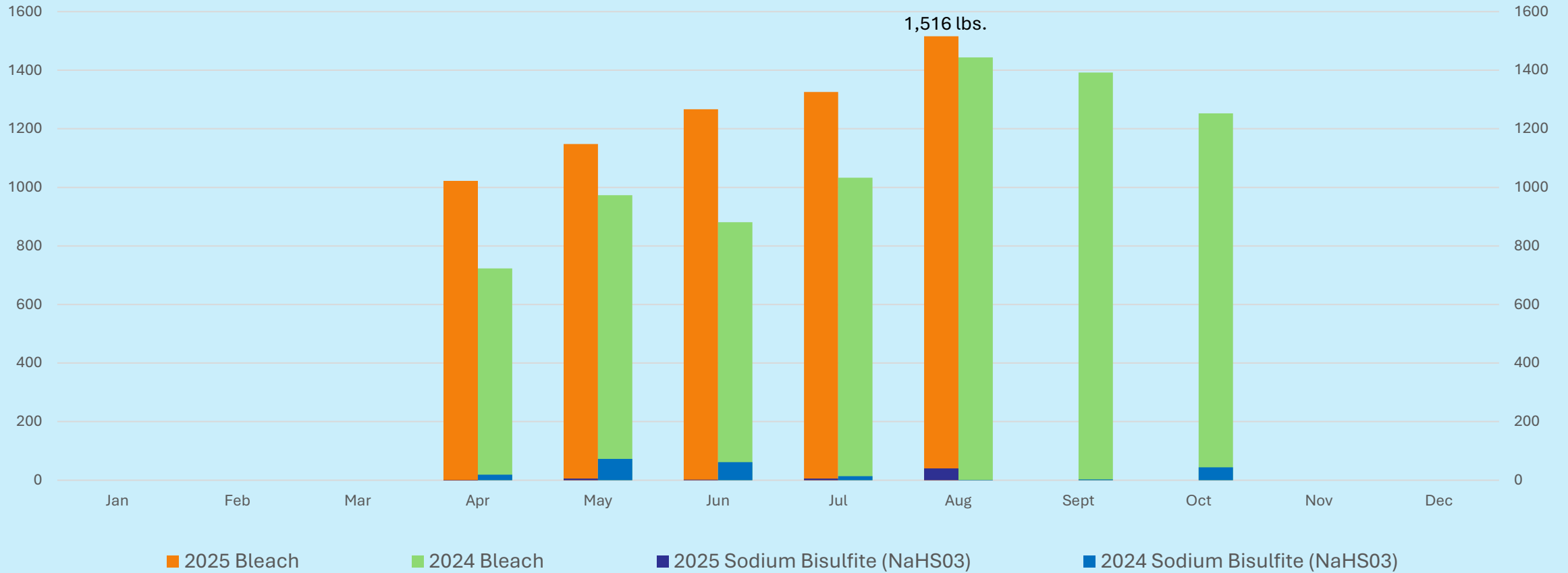


Phosphorus Loading: Monthly Avg. kg/day



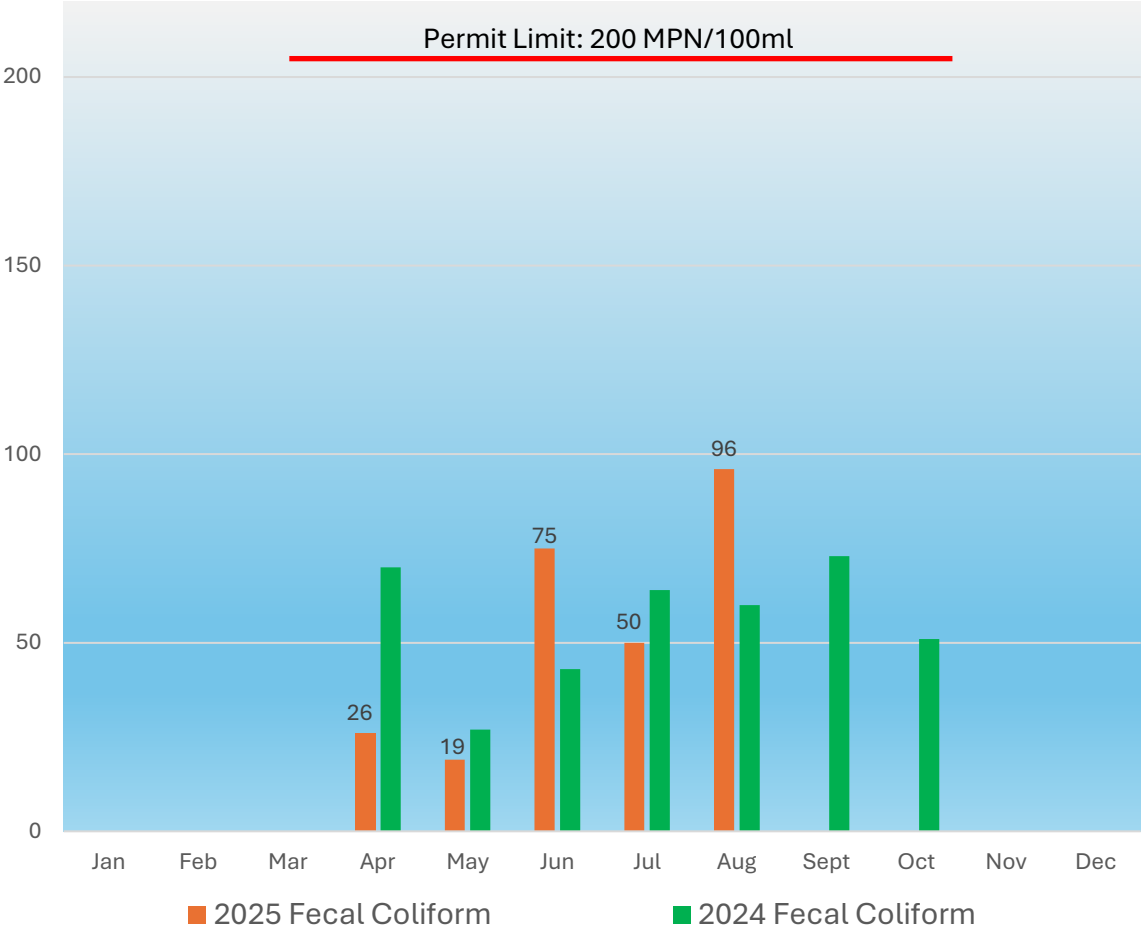
Disinfection Season: April - October

Disinfection Chemical Use: **Bleach and Bisulfite** Avg. (lbs./day)

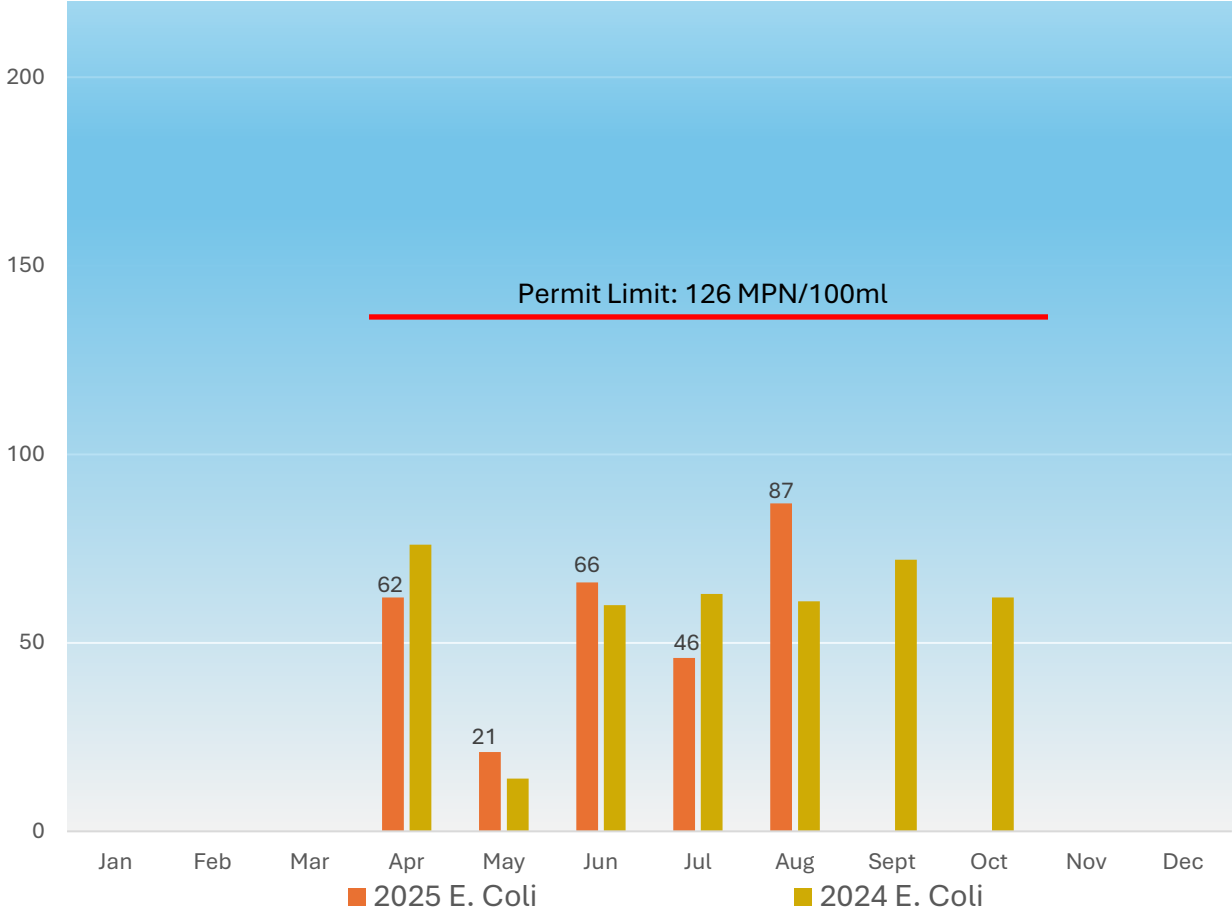


Bacteria: Monthly Geometric Mean

Fecal Coliform: (MPN/100ml)



E. Coli: (MPN/100ml)



2025 Sewage Releases Reported

Month	Release(s)	Location(s)	Volume (gals.) <i>-if available-</i>
January	0	--	--
February	0	--	--
March	1	Wrenshall force main (3-18-25)	21,500
April	0	--	--
May	0	--	--
June	0	--	--
July	1	Manhole F020 (7-15-25)	100
August	1	Wrenshall force main (8-30-25)	21,192
September			
October			
November			
December			


YTD = 3

Chronic Whole Effluent Toxicity (WET) Test


- The “WET” test is an annual test conducted by a certified contracted lab in the area.
- The test evaluates final effluent for the presence of chronic toxicity to larval fathead minnows and Ceriodaphnia dubia, a freshwater water flea.
- Fathead minnows and Ceriodaphnia dubia are exposed to a series of increasing concentrations of plant effluent water mixed with St. Louis River water collected upstream from the Cloquet paper mill.
 - Minnows: Survival and Growth evaluation
 - Daphnia: Survival and Reproduction evaluation

Whole Effluent Toxicity (WET) Test

- Acute testing focuses on the survival of the organism
- Chronic testing evaluates growth and reproduction
- A WET test is passed by recording No Observable Effect Concentration (NOEC) at the calculated critical dilution concentration



Daphnid (Ceriodaphnia dubia)



Picture by Konrad P. Schmidt

2025 Results:

Lab reported No Observed Effect Concentration (NOEC) in 100% plant effluent for both species.