

Annual Budget

2026



Resource Renew

The brand of WLSSD

*Transforming Resource Renewal
Empowering Communities
Protecting the Environment*

September 2025

Western Lake Superior Sanitary District

Duluth, MN

This page is intentionally left blank.

Introduction

This page is intentionally left blank.

September 29, 2025

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

We are pleased to submit the 2026 budget for the Western Lake Superior Sanitary District. This budget represents a collaborative effort between District staff, District Finance Committee and the District Board in addressing significant issues that impact future O&M expenditures as well as future capital expenditures while attempting to keep rates affordable.

WASTEWATER TREATMENT

Wastewater charges total \$31.699 million in 2026 reflecting a 4.69% overall increase. This increase is primarily due to increases in operating expenses, capital and debt service user charges. The budget includes a 5-year projection for wastewater costs and rates for the period of 2027 thru 2031.

Flows and BOD (Biochemical Oxygen Demand) loadings are budgeted to decrease over 2025 due to lower budgeted loadings from industrial customers. Biochemical Oxygen Demand (BOD) is down the most significantly at (12.61%) while flow is budgeted to decrease by (2.22%). TSS (Total Suspended Solids) loadings are budgeted to increase slightly as compared to the 2025 budget.

Total charges to municipal customers increased by 6.32%. Total charges to industrial customers increased by 3.39%. The 2026 unit costs for all parameters changed as follows from 2025: BOD increased by 20.43%, Flow increased by 7.88%, Peak Flow increased by 4.95% while TSS increased by 5.43%.

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

The budget includes a revised 10-year capital improvement plan. The capital budget for 2025 is \$14.695 million. The capital plan incorporates the wastewater master planning priorities including improvements to both wastewater collection, treatment and energy management.

SOLID WASTE

The 2026 budget includes a 17.55% increase to residential line item fees and a 17.55% increase to commercial hauler collected fees. The solid waste management fee is used to pay for the District's environmental programs and solid waste planning and management.

Disposal costs for municipal solid waste and mixed waste at the transfer station are subject to annual increases each year based on the Consumer Price Index (CPI). The budget for 2026 reflects the current transfer station rates effective July 1, 2025 along with the transfer station rates effective July 1, 2026 with the disposal location changing to the St. Louis County Regional Landfill in Virginia MN. Transportation costs for the new disposal location are the largest portion of the rate increases.

The Operations Fund goal continues to be at 25% of Operations and Maintenance costs for solid waste. A surplus of \$177,863 is budgeted for the solid waste operations in 2026.

DISTRICT-WIDE ALLOCATION

The District-Wide Allocation is used to support the planning and water quality management within District boundaries. The 2026 budget has increased from the 2025 budget for a total amount of \$396,000.

Respectfully submitted,



Carrie Clement
Executive Director



Cathy A. Remington
Director of Finance

Mission / Vision Statement

This page is intentionally left blank.



Western Lake Superior Sanitary District
2626 Courtland Steet, Duluth, MN 55806
ResourceRenew.com



It Is Our Mission

To ensure responsible reuse and renewal of water, solid waste, and energy to advance the health and resiliency of our communities.



It is Our Vision

To transform resource renewal, empower communities, and protect the environment

This page is intentionally left blank.

Dist Summary of Revenues & Expenses

This page is intentionally left blank.

This page is intentionally left blank.

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

Acct Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / Est 2025)
Wastewater Revenue	31,637,311	31,559,176	33,148,188	5%	105%
Solid Waste Revenue	6,320,214	6,409,503	7,033,505	11%	110%
Transfer Revenue	6,882,100	6,762,074	7,859,286	14%	116%
Misc Revenue	459,000	554,220	621,000	35%	112%
Revenue	45,298,625	45,284,973	48,661,979	7%	107%
Salaries, Wages and Compensation	10,132,819	10,132,810	10,610,465	5%	105%
Overtime	499,800	510,221	495,214	-1%	97%
Benefits	4,671,358	4,641,858	5,339,328	14%	115%
Payroll and Benefits	15,303,977	15,284,889	16,445,007	7%	108%
Electricity	2,541,180	2,673,657	2,484,368	-2%	93%
Other Utilities and Fuels	664,150	722,300	754,515	14%	104%
Fuel Oil	3,420	3,400	3,525	3%	104%
Natural Gas	333,978	356,315	385,164	15%	108%
Utilities and Fuel	3,542,728	3,755,672	3,627,572	2%	97%
Repair and Maintenance	906,000	941,501	937,000	3%	100%
Insurance	264,900	305,129	316,739	20%	104%
Solid Waste & Grit Disposals	7,142,666	7,142,668	8,014,297	12%	112%
Contract Services	2,921,184	2,896,095	3,108,945	6%	107%
Supplies	551,720	583,242	594,990	8%	102%
Chemicals	2,598,601	2,411,715	2,483,569	-4%	103%
Other Expense	1,742,117	1,695,874	1,717,462	-1%	101%
Other Direct Expenses	16,127,188	15,976,224	17,173,002	6%	107%
Non-Payroll Expenses	19,669,916	19,731,896	20,800,574	6%	105%
O & M Expenses	34,973,893	35,016,785	37,245,581	6%	106%
Capital Projects	4,127,500	4,127,500	4,415,000	7%	107%
Investment Earnings Construction	(327,500)	(401,163)	(327,500)	0%	82%
Investment Earnings - Debt Service	(750,000)	(1,070,951)	(750,000)	0%	70%
Transfer Stat Capital	93,586	93,586	81,763	-13%	87%
Debt Service	9,488,246	9,488,246	9,741,768	3%	103%
Total Expenses	47,605,725	47,254,003	50,406,612	6%	107%
Net Surplus	(2,307,100)	(1,969,030)	(1,744,633)	-24%	89%

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

Acct	Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / Est 2025)
	Wastewater Revenue	31,637,311	31,559,176	33,148,188	5%	105%
	Misc Revenue	409,000	466,312	494,000	21%	106%
	Revenue	32,046,311	32,025,488	33,642,188	5%	105%
	Salaries, Wages and Compensation	7,575,846	7,575,811	7,900,847	4%	104%
	Overtime	434,062	442,247	428,422	-1%	97%
	Benefits	3,475,433	3,456,059	3,976,440	14%	115%
	Payroll and Benefits	11,485,341	11,474,116	12,305,709	7%	107%
	Electricity	2,481,949	2,620,949	2,442,336	-2%	93%
	Other Utilities and Fuels	604,232	659,851	691,707	14%	105%
	Fuel Oil	3,420	3,400	3,525	3%	104%
	Natural Gas	322,478	344,815	376,164	17%	109%
	Utilities and Fuel	3,412,079	3,629,015	3,513,731	3%	97%
	Repair and Maintenance	857,434	893,335	889,848	4%	100%
	Insurance	170,940	196,900	204,392	20%	104%
	Solid Waste & Grit Disposals	16,935	16,935	82,859	389%	489%
	Contract Services	1,660,433	1,639,716	1,825,001	10%	111%
	Supplies	431,321	443,566	448,762	4%	101%
	Chemicals	2,598,601	2,411,715	2,483,569	-4%	103%
	Other Expense	925,778	883,857	896,520	-3%	101%
	Other Direct Expenses	6,661,442	6,486,024	6,830,949	3%	105%
	Non-Payroll Expenses	10,073,520	10,115,039	10,344,681	3%	102%
	O & M Expenses	21,558,862	21,589,155	22,650,390	5%	105%
	Capital Projects	4,000,000	4,000,000	4,250,000	6%	106%
	Investment Earnings Construction	(300,000)	(326,956)	(300,000)	0%	92%
	Investment Earnings - Debt Service	(750,000)	(1,070,951)	(750,000)	0%	70%
	Debt Service	9,488,246	9,488,246	9,741,768	3%	103%
	Total Expenses	33,997,108	33,679,494	35,592,158	5%	106%
	Net Surplus	(1,950,797)	(1,654,006)	(1,949,970)	0%	118%

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

Acct Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / Est 2025)
Wastewater Revenue	0	0	0	0%	0%
Solid Waste Revenue	6,320,214	6,409,503	7,033,505	11%	110%
Transfer Revenue	6,882,100	6,762,074	0	-100%	0%
Misc Revenue	50,000	87,908	127,000	154%	144%
Revenue	13,252,314	13,259,485	7,160,505	-46%	54%
Salaries, Wages and Compensation	2,497,837	2,497,865	2,525,898	1%	101%
Overtime	64,938	67,174	61,992	-5%	92%
Benefits	1,165,044	1,154,918	1,260,245	8%	109%
Payroll and Benefits	3,727,819	3,719,958	3,848,136	3%	103%
Electricity	51,031	45,989	33,634	-34%	73%
Other Utilities and Fuels	59,468	61,999	59,288	0%	96%
Natural Gas	11,500	11,500	9,000	-22%	78%
Utilities and Fuel	121,999	119,488	101,922	-16%	85%
Repair and Maintenance	48,566	48,166	44,855	-8%	93%
Insurance	93,960	108,229	101,103	8%	93%
Solid Waste & Grit Disposals	479,887	479,887	496,038	3%	103%
Contract Services	1,223,751	1,219,198	1,198,112	-2%	98%
Supplies	118,199	132,286	136,866	16%	103%
Other Expense	814,339	808,391	761,532	-6%	94%
Other Direct Expenses	2,778,702	2,796,157	2,738,505	-1%	98%
Non-Payroll Expenses	2,900,702	2,915,645	2,840,427	-2%	97%
O & M Expenses	6,628,520	6,635,603	6,688,563	1%	101%
Capital Projects	127,500	127,500	165,000	129%	129%
Investment Earnings Construction	(27,500)	(74,207)	(27,500)	0%	37%
Total Expenses	6,601,020	6,688,896	6,826,063	3%	102%
Net Surplus	6,651,294	6,570,589	334,442	-95%	5%

**Western Lake Superior Sanitary District
Transfer Station Departments
Schedule of Revenue & Expense (Allocation)
For Period Ending December 31, 2025**

Acct Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / Est 2025)
Solid Waste Revenue	0	0	0	0%	0%
Transfer Revenue	0	0	7,859,286	0%	0%
Revenue	0	0	7,859,286	0%	0%
Salaries, Wages and Compensation	59,136	59,134	183,720	211%	311%
Overtime	800	800	4,800	500%	600%
Benefits	30,881	30,881	102,643	232%	332%
Payroll and Benefits	90,817	90,815	291,162	221%	321%
Electricity	8,200	6,719	8,398	2%	125%
Other Utilities and Fuels	450	450	3,521	682%	782%
Utilities and Fuel	8,650	7,169	11,919	38%	166%
Repair and Maintenance	0	0	2,298	0%	0%
Insurance	0	0	11,244	0%	0%
Solid Waste & Grit Disposals	6,645,844	6,645,846	7,435,400	12%	112%
Contract Services	37,000	37,181	85,833	132%	231%
Supplies	2,200	7,390	9,362	326%	127%
Other Expense	2,000	3,626	59,410	2871%	1638%
Other Direct Expenses	6,687,044	6,694,043	7,603,547	14%	114%
Non-Payroll Expenses	6,695,694	6,701,212	7,615,466	14%	114%
O & M Expenses	6,786,511	6,792,027	7,906,628	17%	116%
Capital Projects	0	0	0	0%	0%
Transfer Stat Capital	93,586	93,586	81,763	-13%	87%
Total Expenses	7,007,597	6,885,613	7,988,391	14%	116%
Net Surplus	(7,007,597)	(6,885,613)	(129,105)	-98%	2%

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

Acct	Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / EST 2025)
33000	WWT Charge-Duluth	10,497,845	10,497,845	11,101,603	6%	6%
33020	WWT Charge-Cloquet	1,039,683	1,039,683	1,138,034	9%	9%
33040	WWT Charge-Proctor	355,130	355,130	372,336	5%	5%
33060	WWT Charge-Hermantown	647,817	647,817	707,583	9%	9%
33080	WWT Charge-Scanlon	154,253	154,253	167,552	9%	9%
33100	WWT Charge-Thomson Twn	183,824	183,824	197,623	8%	8%
33120	WWT Charge-Carlton	136,927	136,927	150,920	10%	10%
33140	WWT Charge-Wrenshall	28,854	28,854	32,475	13%	13%
33150	WWT Charge-Twin Lakes	71,895	71,895	74,054	3%	3%
33160	WWT Charge-Thomson City	9,957	9,957	10,877	9%	9%
33170	WWT Charge-Oliver	18,908	18,908	20,374	8%	8%
33180	WWT Charge-Jay Cooke	2,634	2,634	2,605	-1%	-1%
33190	WWT Charge-Pike Lake	90,802	90,802	97,942	8%	8%
33210	WWT Charge-North Shore	56,933	56,933	61,025	7%	7%
33213	WWT Charge-MPCA Landfill	9,255	9,255	8,894	-4%	-4%
33214	WWT Charge-Midway	5,985	5,985	6,943	16%	16%
33215	WWT Charge-Knife River	22,892	22,892	25,031	9%	9%
33220	WWT Charge-Rice Lake	59,832	59,832	64,295	7%	7%
Wastewater Municipality Revenue		13,393,426	13,393,426	14,240,166	6%	6%
33450	WWT Charge-Sofidel America	1,560,373	1,550,743	1,558,581	0%	1%
33360	WWT Charge-Sappi	14,201,276	14,332,190	14,839,522	4%	4%
33380	WWT Charge-USG	935,335	701,193	864,955	-8%	23%
33420	WWT Charge-Spec Minerals	178,651	200,921	187,964	5%	-6%
33440	WWT Charge-ST Paper 1	0	0	0	0%	0%
Wastewater Industry Revenue		16,875,635	16,785,047	17,451,022	3%	4%
33510	WWT Charge-Permits	750	251	500	-33%	99%
33520	WWT Charge-Hauled Waste	458,000	648,797	405,500	-11%	-37%
33530	Capacity Availability Fee	500,000	330,635	625,000	25%	89%
33540	Biosolids Revenue	30,000	22,020	30,000	0%	36%
Wastewater Misc Revenue		988,750	1,001,703	1,061,000	7%	6%
33600	Tipping Fee-District	4,463,261	4,515,050	5,097,296	14%	13%
33605	SW Unacceptable Revenue	0	0	0	0%	0%
33610	Tipping Fee-Self Haul	675	123	320	-53%	160%
33615	SW Unacceptable Ticket Fine Re	0	0	0	0%	0%
33660	Tipping Fee-Carlton	863,089	782,095	836,821	-3%	7%
33665	Tipping Fee-Superior	370,221	485,513	501,737	36%	3%
33675	Tipping Fee-Cook Cty	452,102	331,518	451,628	0%	36%
33680	Tipping Fee-Lake Cty	483,096	403,910	535,163	11%	32%
33685	SW Permits/Licenses	1,000	700	1,000	0%	43%
33720	Admin Fee-District	82,657	83,559	229,346	177%	174%
33721	Admin Fee-Carlton Cty	27,902	25,272	37,106	33%	47%
33722	Admin Fee-Superior	12,339	16,173	29,023	135%	79%
33723	Admin Fee-Cook Cty	15,068	11,043	26,125	73%	137%
33724	Admin Fee-Lake Cty	16,102	13,455	30,957	92%	130%
33725	Capital Fee-District	16,458	18,710	14,548	-12%	-22%
33726	Capital Fee-Carlton Cty	19,117	19,830	9,813	-49%	-51%
33727	Capital Fee-Superior	16,453	21,564	19,349	18%	-10%
33728	Capital Fee-Cook Cty	20,091	14,724	17,416	-13%	18%
33729	Capital Fee-Lake Cty	21,469	17,940	20,638	-4%	15%
33730	SW Ordinance Late Charge	1,000	895	1,000	0%	12%
Transfer Tipping Fees		6,882,100	6,762,074	7,859,286	14%	16%

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

Acct	Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / EST 2025)
33630	MRC-Demo, Mixed Waste	762,900	737,207	816,500	7%	11%
	Solid Waste MRC Demo	762,900	737,207	816,500	7%	11%
33690	Serv Fee-District	3,084,000	3,129,758	3,459,604	12%	11%
33695	Serv Fee-Carlton Out	10,000	8,714	10,000	0%	15%
33698	Serv Fee-Other	80,000	106,124	80,000	0%	-25%
	Solid Waste Service Fees	3,174,000	3,244,596	3,549,604	12%	9%
33801	Property Tax-St Louis Cty	1,099,579	1,099,579	1,295,486	18%	18%
33802	Property Tax-Carlton Cty	228,085	228,085	268,796	18%	18%
	Property Taxes	1,327,664	1,327,664	1,564,282	18%	18%
33700	Investment Earnings	459,000	554,220	621,000	35%	12%
33701	Investment Earn-Const	327,500	401,163	327,500	0%	-18%
33702	Investment Earn-Ds	750,000	1,070,951	750,000	0%	-30%
	Investment Earnings	1,536,500	2,026,334	1,698,500	11%	-16%
33800	District-Wide	378,000	379,000	396,000	5%	4%
33831	P-Card Rebate	0	0	0	0%	0%
33850	Capital Contributions	750	0	0	-100%	0%
33860	Gain On Sale Of Asset	0	0	0	0%	0%
33950	Miscellaneous	1,500	0	0	-100%	0%
	Other Income	380,250	379,000	396,000	4%	4%
33641	HHW Rev-Batteries	6,000	4,304	3,215	-46%	-25%
33642	HHW Fees-Vsqq	24,000	18,773	23,807	-1%	27%
33643	HHW Fees-Paint Care	198,000	212,271	207,946	5%	-2%
33648	HHW Rev-Dept Of Ag	15,000	7,276	14,388	-4%	98%
33650	HHW Contract-Regional	100,000	179,946	161,740	62%	-10%
33655	HHW Service Fees	83,000	38,897	42,472	-49%	9%
33900	HHW-State Grant	66,000	64,393	64,393	-2%	0%
	HHW Revenue	492,000	525,860	517,961	5%	-2%
33640	Recycling Revenue	1,100	61,985	75,000	6718%	21%
33890	State Grant-Score	400,000	350,000	350,000	-13%	0%
	Recycling Revenue	401,100	411,985	425,000	6%	3%
33637	Yard Waste Revenue	162,550	162,191	160,158	-1%	-1%
	Yard Waste Revenue	162,550	162,191	160,158	-1%	-1%
33944	Finance Charge Revenue	0	0	0	0%	0%
	Miscellaneous	0	0	0	0%	0%
	Total Revenue	46,376,875	46,757,087	49,739,479	7%	6%

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

Acct	Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / EST 2025)
44010	Direct Wages	8,323,934	8,323,925	8,683,477	4%	4%
44020	Sunday Premium	67,485	67,485	71,252	6%	5%
44040	Shift	25,428	25,428	26,239	3%	3%
44050	Vacation	760,386	760,386	807,577	6%	6%
44060	Holiday	486,688	486,688	530,172	9%	8%
44070	Personal Leave	151,529	151,529	158,438	5%	4%
44080	Sick	317,369	317,369	333,310	5%	5%
	Salaries & Wages	10,132,819	10,132,810	10,610,465	5%	5%
44090	Overtime	499,800	510,221	495,214	-1%	-3%
	Total Salary	10,632,619	10,643,031	11,105,679	4%	4%
44200	Employers FICA	693,640	693,640	722,234	4%	4%
44210	Employers FICA/Medic	154,647	154,647	161,511	4%	4%
44220	Employers PERA	797,064	797,064	832,929	4%	4%
44240	Group Hospital/Med	2,649,828	2,649,828	3,227,748	22%	18%
44260	Group Dental	123,500	123,500	127,160	3%	3%
44280	Group Life	19,506	19,506	19,263	-1%	-1%
44300	Long-Term Disability	26,506	26,506	27,669	4%	4%
44340	Workers Compensation	165,000	135,000	135,000	-18%	0%
44350	Unemployment Comp	9,000	9,500	9,500	6%	0%
44390	Other Benefits	32,667	32,667	33,000	1%	1%
	Total Benefits	4,671,358	4,641,858	5,339,328	14%	13%
	Total Payroll	15,303,977	15,284,889	16,445,007	7%	7%
44800	Fuel-Fuel Oil	3,420	3,400	3,525	3%	4%
44820	Fuel-Natural Gas	330,478	352,815	382,664	16%	8%
44830	Fuel-Propane	3,500	3,500	2,500	-29%	-40%
55000	Electricity	2,541,180	2,673,657	2,484,368	-2%	-8%
55200	Telephone	49,330	48,022	50,188	2%	4%
55210	Telemeter	170,917	217,332	214,129	25%	-1%
55220	Gasoline	28,275	28,275	28,194	0%	0%
55230	Diesel	133,181	121,400	133,235	0%	9%
55240	Water	235,363	260,063	278,250	18%	7%
55241	Storm Water Fee	47,084	47,208	50,519	7%	7%
55520	Repairs-Maintenance	686,000	674,577	665,000	-3%	-1%
55525	Inventory Adjustments	0	4,485	0	0%	0%
55530	Inventory Cost Variance	0	439	0	0%	0%
55570	Repairs-Interceptors	50,000	50,000	50,000	0%	0%
55580	Clean-Interceptors	170,000	212,000	222,000	31%	5%
55701	Solid Waste Disposal	4,646,963	4,646,963	4,590,222	-1%	-1%
44520	Contract Cleaning	86,094	86,094	85,876	0%	0%
55702	Solid Waste Disposal-MRC	252,887	252,887	288,674	14%	12%
55703	Tr Sta Operation And Transport	1,990,881	1,990,883	2,835,578	42%	30%
55704	Solid Waste Hauling-MRC	225,000	225,000	205,364	-9%	-10%
55705	Annual Unacceptable Incentive	8,000	8,000	9,600	20%	17%
55706	Solid Waste Disposal-Community	2,000	2,000	2,000	0%	0%
55710	Grit Disposals	16,935	16,935	29,859	76%	43%
55790	Cont Serv-Disp Household Recyc	45,000	45,000	45,000	0%	0%
55791	Cont Serv-Disp Medical Sharps	4,000	4,000	4,000	0%	0%
55792	Cont Serv-Disp Pharmaceuticals	800	800	500	-38%	-60%
55793	Cont Serv-Disp Oil & Filters	0	0	0	0%	0%
55794	Cont Serv-Disp Organics Overs	1,600	1,600	1,100	-31%	-45%

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

Acct	Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / EST 2025)
55795	Cont Serv-Disp Organics Reject	400	400	500	25%	20%
55800	Cont Serv-Electrical	6,000	24,990	35,000	483%	29%
55805	Cont Serv-Biofilter	10,000	0	10,000	0%	100%
55806	Cont Serv-Bagging	23,000	19,732	22,750	-1%	13%
55807	Cont Serv-Wood Grinding	31,000	29,332	37,500	21%	22%
55808	Cont Serv-Snow Plowing	16,500	16,500	13,500	-18%	-22%
55812	Cont Serv-Disp Mattresses	115,000	115,000	128,000	11%	10%
55813	Cont Serv-Disp Electron	47,000	47,000	49,000	4%	4%
55814	Cont Serv-Disp Fluoresce	22,000	22,000	23,350	6%	6%
55815	Cont Serv-Disp Tire	53,000	53,181	56,000	6%	5%
55816	Cont Serv-Disp Local	100,000	100,000	100,000	0%	0%
55817	Cont Serv-Disp County	90,000	90,000	90,000	0%	0%
55818	Cont Serv-Recy Sheds	92,000	92,000	87,000	-5%	-6%
55819	Cont Serv-Disp Paint Care	115,000	115,000	120,000	4%	4%
55820	Cont Serv-O/M Plant	130,000	145,900	135,000	4%	-8%
55835	Cont Serv-Generators	355,000	320,751	360,000	1%	11%
55840	Cont Serv-O/M Mobile	170,000	170,000	170,000	0%	0%
55852	Cont Serv-Field Work	15,000	10,000	15,000	0%	33%
55860	Cont Serv-Other	553,350	559,500	657,746	19%	15%
55861	Cont Serv-Organics	21,500	21,500	23,960	11%	10%
55862	Cont Serv-HHW	500	500	500	0%	0%
55863	Cont Serv-Recycling	39,900	39,900	14,000	-65%	-185%
55868	Cont Serv-Hardware Maint	27,656	40,053	47,373	71%	15%
55870	Cont Serv-Dp Maint	687,984	663,462	720,390	5%	8%
55871	Cont Serv-Mobile Devices	14,500	14,500	9,500	-34%	-53%
55875	Cont Serv-Serv Fee	46,400	46,400	46,400	0%	0%
55895	Mnsharp Repair Expense	1,000	1,000	0	-100%	0%
66000	Supplies-Building	34,454	37,070	34,754	1%	-7%
66010	Supplies-Equipment	224,246	222,205	220,231	-2%	-1%
66040	Supplies-Lab	60,000	57,000	60,000	0%	5%
66050	Supplies-Lube	8,000	8,254	8,000	0%	-3%
66060	Supplies-Maintenance	69,000	74,156	80,000	16%	7%
66070	Supplies-Office	5,520	7,320	7,310	32%	0%
66090	Supplies-Other	46,900	63,852	54,730	17%	-17%
66091	Supplies-Other-Organics	10,050	10,050	13,600	35%	26%
66092	Supplies-Other-HHW	2,300	2,300	2,500	9%	8%
66093	Supplies-Other-Recycling	11,850	16,040	17,000	43%	6%
66110	Supplies-Safety	19,650	18,192	17,300	-12%	-5%
66120	Supplies-Site	3,000	3,000	3,000	0%	0%
66125	Supplies-Software	4,450	7,285	12,165	173%	40%
66130	Supplies-Tools	27,300	27,300	26,400	-3%	-3%
55510	Invoice Tolerance	0	0	0	0%	0%
66150	Supplies-Shipping	25,000	29,218	38,000	52%	23%
66300	Chemicals-General	32,820	32,820	39,820	21%	18%
55512	Invoice Match Write-Off	0	0	0	0%	0%
66315	Chemicals-Liquid Oxygen	38,010	38,000	24,435	-36%	-56%
66320	Chemicals-Sodium Hypochlorite	942,890	722,890	757,599	-20%	5%
66330	Chemicals-Polymer-Thickening	248,262	197,000	232,438	-6%	15%
66335	Chemicals-Polymer-Dewatering	984,719	1,049,719	1,043,864	6%	-1%
66360	Chemicals-Boiler	2,000	5,386	2,000	0%	-169%
66370	Chemicals-Defoamant	41,480	41,480	41,656	0%	0%
66410	Chemicals-Sodium Bisulfite	4,366	4,366	6,262	43%	30%
66420	Chemicals-Ferric Chloride	304,054	320,054	335,495	10%	5%
66560	Insurance-Property	264,900	305,129	316,739	20%	4%

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

Acct	Description	Budget 2025	Estimate 2025	Budget 2026	% Chg (Bud 2026 / Bud 2025)	% Chg (Bud 2026 / EST 2025)
66700	Legal	150,000	150,000	150,000	0%	0%
66750	Audit	50,000	50,000	47,005	-6%	-6%
66900	Safety Program	98,325	98,325	86,900	-12%	-13%
66905	Training-Materials	500	500	540	8%	7%
66910	Training Expenses	118,110	115,698	128,162	9%	10%
66920	Training-Travel	500	500	480	-4%	-4%
66930	Personnel	28,112	28,112	14,219	-49%	-98%
66940	License Reimbursement	2,000	2,000	2,000	0%	0%
66950	Tuition Reimbursement	15,000	15,000	21,000	40%	29%
77000	Other Spec Serv	78,000	78,420	105,679	35%	26%
77010	Board Members Comp	20,000	20,000	21,000	5%	5%
77020	Public Information	18,950	19,130	16,525	-13%	-16%
77021	Public Information-Organics	13,000	13,000	9,500	-27%	-37%
77022	Public Information-HHW	3,700	3,700	3,000	-19%	-23%
77023	Public Information-Recycling	13,300	13,300	15,040	13%	12%
77200	Easements	22,660	22,660	24,016	6%	6%
77210	Rent-Equipment	64,700	57,500	58,500	-10%	2%
77220	Motor Vehicle Licensing	1,000	1,000	1,200	20%	17%
77300	Meeting Expenses	7,500	7,500	7,950	6%	6%
77400	Travel	1,250	1,250	3,020	142%	59%
77640	Lease-Land-Duluth Airport Auth	12,600	12,600	13,104	4%	4%
77800	Laundry	54,986	59,629	61,246	11%	3%
77810	Engineering Service	228,624	193,975	186,592	-18%	-4%
77820	Lab Services	80,000	74,000	70,224	-12%	-5%
88000	Dues	52,300	52,600	47,784	-9%	-10%
88010	Publications	6,600	6,600	6,700	2%	1%
88020	Permits	60,000	55,000	50,150	-16%	-10%
88200	Postage	20,000	20,000	21,000	5%	5%
88210	Copying & Printing	45,600	47,661	44,280	-3%	-8%
88211	Copying & Printing-Organics	4,500	4,500	3,500	-22%	-29%
88212	Copying & Printing-HHW	1,150	1,150	1,150	0%	0%
88213	Copying & Printing-Recycling	2,000	2,000	2,000	0%	0%
88500	Bank Service Charges	350	350	300	-14%	-17%
88600	Grants To Gov Units	253,000	254,414	266,500	5%	5%
88620	Program Development	128,350	128,350	152,300	19%	16%
88621	Program Development-Organics	30,450	30,450	21,300	-30%	-43%
88622	Program Development-HHW	35,000	35,000	35,500	1%	1%
88623	Program Development-Recycling	20,000	20,000	9,300	-54%	-115%
Total Non Payroll Expenses		19,669,916	19,731,896	20,800,574	6%	5%
99022	Interest Exp-WWT-DS	1,098,085	1,098,085	1,098,085	0%	0%
99200	Deprec-Furniture	11,255	11,255	11,255	0%	0%
99210	Deprec-Equipment	114,047	114,047	114,047	0%	0%
99220	Deprec-Computer	109,638	109,638	109,638	0%	0%
99230	Deprec-Building	89,942	89,942	89,942	0%	0%
99240	Deprec-Improvements	7,771,595	7,771,595	7,771,595	0%	0%
99260	Deprec-Motor Vehicle	22,759	22,759	22,759	0%	0%
99465	Loss On Obsolete Inv	0	0	0	0%	0%
Total Non Operating Expenses		9,217,321	9,217,321	9,217,321	0%	0%
Total Expenses		44,191,214	44,234,106	46,462,902	5%	5%

This page is intentionally left blank.

Wastewater Charges

This page is intentionally left blank.

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
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				

This page is intentionally left blank.

WORKSHEET TO DETERMINE BUSINESS/TECHNICAL ALLOCATIONS

BUDGET 2026

	WASTEWATER		SOLID WASTE					TR STATION	ALL SOLID WASTE PROGRAM COSTS	TOTAL DIRECT COSTS
	WWT RATES	* DISTRICT WIDE ALLOCATION	SOLID WASTE PLANNING AND MANAGEMENT	MRC	ORGANICS COMPOSTING	HOUSEHOLD HAZARDOUS WASTE	ENVIRON-MENTAL PROGRAMS			
OPERATING DEPARTMENTS										
CLEAN WATER PROD (40000)	\$5,722									\$5,722
CONVEYANCE (42000)	\$2,806									\$2,806
BIOSOLIDS (43000)	\$1,067									\$1,067
ENVIRONMENTAL PROG (47000)	\$419									\$419
WASTEWATER GRANTS (48000)										\$0
SW TRANSFER STATION (50000)							\$7,578		\$0	\$7,578
MRC (51000)			\$1,661						\$1,661	\$1,661
ORGANICS COMPOSTING (55000)				\$473					\$473	\$473
HHW (56000)					\$1,136				\$1,136	\$1,136
ENVIRONMENTAL PROG (57000)						\$981			\$981	\$1,090
SOLID WASTE GRANTS (58000)						\$0			\$0	\$0
TOTAL	\$10,015		\$0	\$473	\$1,136	\$981	\$7,687	\$4,251	\$21,953	\$21,953
% OF TOTAL	45.6%		0.0%	2.2%	5.2%	4.5%	35.0%	19.4%	100.0%	100.0%
BUSINESS/TECH DEPARTMENTS										
BUSINESS SERVICES (60000)	\$2,439	\$111	\$441	\$315	\$189	\$63	\$140	\$1,261	\$3,951	\$3,951
MECHANICAL MAINTENANCE (66000)	\$2,521		\$66	\$19	\$104		\$10	\$190	\$2,721	\$2,721
FACILITIES & UTILITIES MAINTENANCE (67000)	\$2,607							\$0	\$2,607	\$2,607
ELECTRICAL MAINTENANCE (68000)	\$1,588			\$39	\$11	\$61	\$5	\$111	\$1,704	\$1,704
PLANNING & ENGINEERING (70000)	\$1,023	\$190	\$198	\$40	\$40	\$79	\$30	\$397	\$1,639	\$1,639
MGMT INFO SERVICES (74000)	\$1,060		\$93	\$15	\$15	\$93	\$34	\$310	\$1,404	\$1,404
LAB (77000)	\$1,002	\$95	\$102	\$25	\$17	\$25		\$169	\$1,267	\$1,267
TOTAL	\$12,239	\$396	\$834	\$501	\$291	\$221	\$219	\$2,437	\$15,292	\$15,292
% OF ALLOCATED %	80.0%	2.6%	5.5%	3.3%	1.9%	1.4%	1.4%	15.9%	100.0%	100.0%
SUM OF ALLOCATED %	\$22,254	\$396								
TOTAL EXPENSES	\$22,650		\$834	\$2,162	\$764	\$1,202	\$7,907	\$6,689	\$37,246	\$37,246
% OF ALLOCATED %	60.8%		2.2%	5.8%	2.1%	3.2%	21.2%	18.0%		
* DISTRICT WIDE ALLOCATION IS A FUNDING SOURCE PAID ENTIRELY BY THE WASTEWATER USERS FOR SERVICES TO UNSEWERED PORTIONS OF THE DISTRICT. THIS COST IS ALLOCATED AMONG 60000, 70000, AND 77000 DEPARTMENTS.										

This page is intentionally left blank.

**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	5.62%

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

	BUDGET 2025	YTD 2025 thru September	BUDGET 2026
DULUTH	13.000	10.802	12.500
CLOQUET	1.000	1.023	1.000
HERMANTOWN	0.650	0.692	0.675
PROCTOR	0.400	0.340	0.400
ESKO (Includes Helb/Lars)	0.2062	0.169	0.1900
SCANLON	0.169	0.350	0.169
CARLTON	0.160	0.138	0.160
THOMSON (City only)	0.009	0.008	0.009
TWIN LAKES	0.040	0.037	0.035
RICE LAKE	0.060	0.052	0.060
OLIVER	0.020	0.018	0.020
PIKE LAKE	0.100	0.085	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	13.828	15.442
SAPPI	17.019	16.654	17.000
USG	0.550	0.434	0.450
SOFIDEL	1.500	1.465	1.330
SPECIALTY MINERALS	0.195	0.212	0.1975
INDUSTRIAL SUBTOTAL	19.264	18.765	18.978
TOTAL FLOW	35.200	32.593	34.419

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

	BUDGET 2025	YTD 2025 thru September	BUDGET 2026
DULUTH	13,200	12,104	12,750
CLOQUET	1,493	1,528	1,493
HERMANTOWN	1,150	1,045	1,100
PROCTOR	475	386	400
ESKO (Includes Helb/Lars)	269	269	279
SCANLON	282	583	282
CARLTON	171	171	183
THOMSON (City only)	15	13	15
TWIN LAKES	153	145	146
RICE LAKE	100	87	100
OLIVER	33	30	33
PIKE LAKE	167	142	167
KNIFE RIVER	40	36	40
MPCA LANDFILL	5	2	4
WRENSHALL	50	51	53
JAY COOKE	3	4	3
BUFFALO/MIDWAY	13	14	15
DULUTH/NORTH SHORE	95	86	95
MUNICIPAL SUBTOTAL	17,714	16,696	17,159
SAPPI	40,000	33,095	33,000
USG	2,000	1,448	2,000
SOFIDEL	325	336	310
SPECIALTY MINERALS	5	6	6
INDUSTRIAL SUBTOTAL	42,330	34,885	35,316
TOTAL BOD	60,044	51,581	52,475

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

	BUDGET 2025	YTD 2025 thru Septembe	BUDGET 2026
DULUTH	17,000	18,255	17,500
CLOQUET	2,000	2,244	2,193
HERMANTOWN	1,100	1,157	1,150
PROCTOR	550	569	550
ESKO	322	322	347
(Includes Helb/Lars)			
SCANLON	282	583	282
CARLTON	206	206	231
THOMSON (City only)	13	13	15
TWIN LAKES	133	130	121
RICE LAKE	100	87	100
OLIVER	33	30	33
PIKE LAKE	167	142	167
KNIFE RIVER	37	36	40
MPCA LANDFILL	5	2	4
WRENSHALL	50	51	53
JAY COOKE	3	4	3
BUFFALO/MIDWAY	8	10	10
DULUTH/NORTH SHORE	95	86	95
MUNICIPAL SUBTOTAL	22,105	23,927	22,895
SAPPI	20,035	27,705	20,500
USG	3,000	1,976	2,000
SOFIDEL	300	355	350
SPECIALTY MINERALS	500	678	500
INDUSTRIAL SUBTOTAL	23,835	30,714	23,350
TOTAL DISTRICT	45,940	54,641	46,245

Wastewater Cost of Service Model

This page is intentionally left blank.

	BUDGET 2025		BUDGET 2025		BUDGET 2025		BUDGET 2026		BUDGET 2026		% INCREASE
	O&M	DEBT SERV	TOTAL	O&M	DEBT SERV	TOTAL	O&M	DEBT SERV	TOTAL		
DULUTH	\$ 7,060,090	\$ 3,437,754	\$ 10,497,845	\$ 7,576,215	\$ 3,525,388	\$ 11,101,603	\$ 5.75%				
CLOQUET	\$ 690,314	\$ 349,368	\$ 1,039,682	\$ 776,994	\$ 361,040	\$ 1,138,034	\$ 9.46%				
PROCTOR	\$ 233,720	\$ 121,410	\$ 355,130	\$ 247,240	\$ 125,096	\$ 372,336	\$ 4.84%				
HERMANTOWN	\$ 444,624	\$ 203,193	\$ 647,817	\$ 495,474	\$ 212,109	\$ 707,583	\$ 9.23%				
ESKO	\$ 126,650	\$ 57,174	\$ 183,824	\$ 138,025	\$ 59,598	\$ 197,623	\$ 7.51%				
SCANLON	\$ 113,825	\$ 40,428	\$ 154,253	\$ 124,752	\$ 42,800	\$ 167,552	\$ 8.62%				
CARLTON	\$ 89,705	\$ 47,221	\$ 136,927	\$ 102,117	\$ 48,803	\$ 150,920	\$ 10.22%				
RICE LAKE	\$ 40,458	\$ 19,374	\$ 59,832	\$ 44,338	\$ 19,957	\$ 64,295	\$ 7.46%				
TWIN LAKE	\$ 44,421	\$ 27,474	\$ 71,895	\$ 45,526	\$ 28,528	\$ 74,054	\$ 3.00%				
PIKE LAKE	\$ 65,369	\$ 25,433	\$ 90,802	\$ 71,739	\$ 26,203	\$ 97,942	\$ 7.86%				
KNIFE RIVER	\$ 15,696	\$ 7,195	\$ 22,892	\$ 17,635	\$ 7,396	\$ 25,031	\$ 9.35%				
OLIVER	\$ 13,135	\$ 5,773	\$ 18,908	\$ 14,406	\$ 5,968	\$ 20,374	\$ 7.75%				
THOMSON	\$ 5,924	\$ 4,033	\$ 9,957	\$ 6,740	\$ 4,137	\$ 10,877	\$ 9.24%				
WRENSHALL	\$ 19,803	\$ 9,050	\$ 28,854	\$ 23,037	\$ 9,438	\$ 32,475	\$ 12.55%				
JAY COOKE	\$ 1,368	\$ 1,266	\$ 2,634	\$ 1,373	\$ 1,233	\$ 2,605	\$ -1.10%				
MIDWAY	\$ 3,421	\$ 2,564	\$ 5,985	\$ 4,577	\$ 2,366	\$ 6,943	\$ 15.99%				
MPCA LANDFILL	\$ 2,335	\$ 6,920	\$ 9,255	\$ 2,182	\$ 6,712	\$ 8,894	\$ -3.90%				
DULUTH/NORTH SHORE	\$ 37,981	\$ 18,952	\$ 56,933	\$ 41,645	\$ 19,380	\$ 61,025	\$ 7.19%				
SUBTOTAL	\$ 9,008,841	\$ 4,384,584	\$ 13,393,425	\$ 9,734,013	\$ 4,506,152	\$ 14,240,165	\$ 6.32%				
SAPPI	\$ 10,428,501	\$ 3,772,775	\$ 14,201,276	\$ 10,943,628	\$ 3,895,893	\$ 14,839,522	\$ 4.49%				
GEORGIA PACIFIC	\$ -	\$ 11,754	\$ 11,754	\$ -	\$ 8,232	\$ 8,232	\$ -29.97%				
USG	\$ 675,308	\$ 260,027	\$ 935,335	\$ 593,406	\$ 271,549	\$ 864,955	\$ -7.52%				
SOFIDEL	\$ 554,074	\$ 1,006,299	\$ 1,560,373	\$ 555,986	\$ 1,002,595	\$ 1,558,581	\$ -0.11%				
SPECIALTY MINERALS	\$ 114,090	\$ 64,560	\$ 178,650	\$ 122,386	\$ 65,579	\$ 187,965	\$ 5.21%				
SUBTOTAL	\$ 11,771,973	\$ 5,115,415	\$ 16,887,388	\$ 12,215,405	\$ 5,243,848	\$ 17,459,254	\$ 3.39%				
TOTAL	\$ 20,780,813	\$ 9,500,000	\$ 30,280,813	\$ 21,949,419	\$ 9,750,000	\$ 31,699,419	\$ 4.68%				

Table 5
 USER'S WASTEWATER FLOW AND STRENGTH CHARACTERISTICS
 Flow and Strength Characteristics
 Western Lake Superior Sanitary District
 2026 Budget

Line No.	Class of Service	Flow			Peak Flow			BOD			TSS		
		Budgeted (Mgd)	Permitted (Mgd)	Billable (Mgd)	Permitted (Mgd)	Permitted (Mgd)	Budgeted (Lbs./Day)	Budgeted (Lbs./Day)	Permitted (Lbs./Day)	Budgeted (Lbs./Day)	Budgeted (Lbs./Day)	Permitted (Lbs./Day)	
Municipalities:													
1	Duluth	12.500	17.325	47.800	47.800	12,750	15,500	17,500	23,000				
2	Cloquet	1.000	1.470	5.500	5.500	1,493	2,010	2,193	3,450				
3	Proctor	0.400	0.604	1.990	1.990	400	592	550	700				
4	Hermantown	0.675	0.760	3.800	3.800	1,100	1,600	1,150	1,600				
5	Esko	0.190	0.240	1.000	1.000	279	370	347	490				
6	Scanlon	0.169	0.180	1.000	1.000	282	300	282	300				
7	Carlton	0.160	0.270	0.760	0.760	183	208	231	233				
8	Rice Lake	0.060	0.080	0.360	0.360	100	125	100	125				
9	Twin Lake	0.035	0.090	0.400	0.400	146	315	121	280				
10	Pike Lake	0.100	0.110	0.450	0.450	167	185	167	185				
11	Knife River	0.024	0.027	0.134	0.134	40	46	40	46				
12	Oliver	0.020	0.024	0.100	0.100	33	41	33	41				
13	Thomson	0.009	0.015	0.060	0.060	15	32	15	27				
14	Wrenshall	0.032	0.042	0.150	0.150	53	69	53	69				
15	Jay Cooke	0.002	0.005	0.010	0.010	3	8	3	8				
16	Midway	0.006	0.004	0.007	0.007	15	8	10	8				
17	MPCA Landfill	0.0025	0.010	0.040	0.040	4	10	4	10				
18	North Shore	0.057	0.075	0.310	0.310	95	125	95	125				
19	Totals-Municipalities	15.442	21.331	63.871	63.871	17,159	21,544	22,895	30,697				
Industrials:													
20	SAPPI	17.000	18.250	24.000	24.000	33,000	56,000	20,500	25,000				
21	Sofidel	1.330	2.250	8.000	8.000	310	13,500	350	1,200				
22	USG	0.450	0.750	1.200	1.200	2,000	3,000	2,000	7,500				
23	Specialty	0.1975	0.240	0.500	0.500	6	8	500	1,400				
24	Totals-Industrials	18.978	21.490	33.700	33.700	35,316	72,508	23,350	35,100				
25	Totals-All Users	34.419	42.821	97.571	97.571	52,475	94,052	46,245	65,797				

BOD₅ and TSS strengths are computed using the District's standard domestic equivalent strengths. Formula: Flow x Strength(Mg/l) x 8.34. Standard domestic equivalent strengths for the District are: BOD-200 Mg/l, SS-200 Mg/l.

TABLE 1
 CLASSIFICATION OF RATE BASE TO COST COMPONENTS
 Western Lake Superior Sanitary District
 2026 Budget

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

TABLE 1 (continued)
 CLASSIFICATION OF RATE BASE TO COST COMPONENTS
 Western Lake Superior Sanitary District
 2026 Budget

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

Factor Code Abbreviations:

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

TABLE 3
 CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
 Western Lake Superior Sanitary District
 2026 Budget

Line No.	Description	Factor Code	Cost Components				Cost Classifications			
			Budgeted Flow (%)	Billable Peak Flow (%)	Budgeted BOD (%)	Budgeted TSS (%)	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD
Clean Water Production (40000) and Facilities & Utilities Maintenance (67000)										
1	Salaries & Benefits	EA	31.00	4.00	33.00	32.00	\$3,215,011	\$128,600	\$1,060,954	\$1,028,803
2	Contract Cleaning	EA	27.00	4.00	37.00	32.00	\$30,000	\$1,200	\$11,100	\$9,600
3	Fuel-Fuel Oil	EA	30.88	4.75	34.75	29.62	\$3,525	\$167	\$1,225	\$1,044
4	Fuel-Natural Gas		36.25	6.00	29.25	28.50	\$368,278	\$22,097	\$107,721	\$104,959
5	Electricity	E-WTP	30.88	4.75	34.75	29.62	\$1,018,787	\$48,392	\$354,028	\$301,765
6	Water	EA	30.38	6.00	29.00	34.62	\$229,439	\$13,766	\$66,537	\$79,432
7	Storm Water Fee	EA	30.38	6.00	29.00	34.62	\$48,060	\$2,884	\$13,937	\$16,638
8	Grit Disposals	F	70.00	25.00	0.00	5.00	\$29,859	\$7,465	\$0	\$1,493
9	Cont.Serv.-Other	EA	35.00	10.00	27.50	27.50	\$288,200	\$28,820	\$79,255	\$79,255
10	Cont.Serv.-DP Maint	EA	35.00	10.00	27.50	27.50	\$19,668	\$1,967	\$5,409	\$5,409
11	Cont.Serv.-Generators	EA	35.00	10.00	27.50	27.50	\$6,884	\$684	\$89,375	\$89,375
12	Repairs-Maintenance	EA	36.25	6.00	29.25	28.50	\$325,000	\$32,500	\$2,925	\$2,850
13	Supplies-Building	EA	36.25	6.00	29.25	28.50	\$10,000	\$600	\$9,069	\$8,836
14	Supplies-Equipment	EA	36.25	6.00	29.25	28.50	\$31,004	\$1,860	\$24,863	\$24,225
15	Supplies-Filter Media	EA	75.00	5.00	10.00	10.00	\$85,000	\$5,100	\$0	\$0
16	Supplies-Other	EA	36.25	6.00	29.25	28.50	\$63,000	\$3,780	\$18,428	\$17,955
17	Supplies-Safety	EA	36.25	6.00	29.25	28.50	\$1,800	\$108	\$527	\$513
18	Supplies-Tools	EA	36.25	6.00	29.25	28.50	\$1,800	\$108	\$527	\$513
19	Chemicals-General	F	34.90	4.00	32.60	28.50	\$39,820	\$1,593	\$12,981	\$11,349
20	Chemicals-Defoamant	F	34.90	4.00	32.60	28.50	\$37,254	\$1,490	\$12,145	\$10,617
21	Chemicals-Ferric	F	15.00	2.50	60.00	22.50	\$335,495	\$8,387	\$201,297	\$75,486
22	Chemicals-Liquid Oxygen	EA	0.00	5.00	55.00	40.00	\$24,435	\$1,222	\$13,439	\$9,774
23	Chemicals-Bleach	F	50.00	5.00	30.00	15.00	\$757,599	\$37,880	\$227,280	\$113,640
24	Chemicals-Thickening Pc	BOD,SS	10.50	1.75	36.50	51.25	\$232,438	\$24,406	\$84,840	\$119,124
25	Chemicals-Dewatering Pc	BOD,SS	10.50	1.75	36.50	51.25	\$1,043,864	\$18,268	\$381,010	\$534,980
26	Chemicals-Boiler	EA	37.50	6.50	28.75	27.25	\$2,000	\$130	\$575	\$545
27	Chemicals-Sodium bisulfi	F	70.00	10.00	10.00	10.00	\$6,262	\$626	\$626	\$626
28	Laundry	EA	36.75	6.00	30.75	26.50	\$11,600	\$696	\$3,567	\$3,074
29	Engineering	EA	36.75	6.00	30.75	26.50	\$25,000	\$1,500	\$7,688	\$6,625
30	Dues	EA	36.75	6.00	30.75	26.50	\$18,000	\$1,080	\$5,535	\$4,770
31	Publication	EA	36.75	6.00	30.75	26.50	\$600	\$36	\$185	\$159
32	Training	EA	36.75	6.00	30.75	26.50	\$22,000	\$1,320	\$6,765	\$5,830
33	Telephone	EA	36.75	6.00	30.75	26.50	\$3,876	\$233	\$1,192	\$1,027
30	Subtotal Clean Water Production and Facilities & Utilities						\$8,328,674	\$377,943	\$2,805,003	\$2,670,293
								4.54%	33.68%	32.06%
34	Maintenance Allocation	EA	29.44	4.24	34.25	32.07	\$2,666,650	\$113,066	\$913,327	\$855,195
35	Engineering Allocation	EA	29.44	4.24	34.25	32.07	\$363,912	\$15,430	\$124,640	\$116,707
36	Total - Clean Water Production and Facilities & Utilities						\$11,359,235	\$506,439	\$3,842,970	\$3,642,194

TABLE 3 (Cont)
 CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
 Western Lake Superior Sanitary District
 2026 Budget

Line No.	Description	Factor Code	Cost Components					Cost Classifications				
			Budgeted Flow (%)	Billable Peak Flow (%)	Budgeted BOD (%)	Budgeted TSS (%)	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS	
Conveyance System (4200)												
34	Salaries & Benefits	F	95.00	5.00	0.00	0.00	\$821,205	\$780,145	\$41,060	\$0	\$0	
35	Fuel-Natural Gas	F	95.00	5.00	0.00	0.00	\$4,056	\$3,853	\$203	\$0	\$0	
36	Electricity	F	95.00	5.00	0.00	0.00	\$1,395,841	\$1,326,049	\$69,792	\$0	\$0	
37	Telephone	F	95.00	5.00	0.00	0.00	\$4,800	\$4,560	\$240	\$0	\$0	
38	Telemeter	F	95.00	5.00	0.00	0.00	\$159,000	\$151,050	\$7,950	\$0	\$0	
39	Diesel	F	95.00	5.00	0.00	0.00	\$5,000	\$4,750	\$250	\$0	\$0	
40	Water	F	95.00	5.00	0.00	0.00	\$44,811	\$42,570	\$2,241	\$0	\$0	
41	Storm Water	F	95.00	5.00	0.00	0.00	\$2,459	\$2,336	\$123	\$0	\$0	
42	Repairs-Interceptors	F	70.00	5.00	15.00	10.00	\$50,000	\$35,000	\$2,500	\$7,500	\$5,000	
43	Clean Interceptors	F	75.00	5.00	10.00	10.00	\$222,000	\$166,500	\$11,100	\$22,200	\$22,200	
44	Cont.Serv.-Biofilter	F	40.00	5.00	40.00	15.00	\$10,000	\$4,000	\$500	\$4,000	\$1,500	
45	Cont.Serv.-Other	F	95.00	5.00	0.00	0.00	\$9,000	\$8,550	\$450	\$0	\$0	
46	Cont.Serv.-DP Maint	F	95.00	5.00	0.00	0.00	\$11,500	\$10,925	\$575	\$0	\$0	
47	Supplies-Building	F	95.00	5.00	0.00	0.00	\$1,000	\$950	\$50	\$0	\$0	
48	Supplies-Equipment	F	95.00	5.00	0.00	0.00	\$25,000	\$23,750	\$1,250	\$0	\$0	
49	Supplies-Other	F	95.00	5.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0	
50	Supplies-Site	F	95.00	5.00	0.00	0.00	\$0	\$0	\$0	\$0	\$0	
51	Chemicals-Defoamant	F	95.00	5.00	0.00	0.00	\$4,402	\$4,181	\$220	\$0	\$0	
52	Training Expenses	F	95.00	5.00	0.00	0.00	\$9,000	\$8,550	\$450	\$0	\$0	
53	Laundry	F	95.00	5.00	0.00	0.00	\$2,795	\$2,655	\$140	\$0	\$0	
53	Dues	F	95.00	5.00	0.00	0.00	\$200	\$190	\$10	\$0	\$0	
54	Easements	F	90.00	10.00	0.00	0.00	\$24,016	\$21,614	\$2,402	\$0	\$0	
55	Subtotal Conveyance System					\$2,806,084	\$2,602,179	\$141,505	\$33,700	\$28,700		
							92.73%	5.04%	1.20%	1.02%		
56	Maintenance Allocation	F	94.18	5.06	0.41	0.35	\$1,183,351	\$1,114,480	\$59,878	\$4,852	\$4,142	
57	Engineering Allocation	F	94.18	5.06	0.41	0.35	\$849,128	\$799,709	\$42,966	\$3,481	\$2,972	
58	Total Conveyance System					\$4,838,564	\$4,516,369	\$244,349	\$42,033	\$35,814		

TABLE 3 (Cont)
 CLASSIFICATION OF OPERATING EXPENSES TO COST COMPONENTS
 Western Lake Superior Sanitary District
 2026 Budget

Line No.	Description	Factor Code	Cost Components				Cost Classifications				
			Budgeted Flow (%)	Billable Peak Flow (%)	Budgeted BOD (%)	Budgeted TSS (%)	Operating Expenses	Budgeted Flow	Billable Peak Flow	Budgeted BOD	Budgeted TSS
Biosolids (4300)											
59	Salaries & Benefits	EA	0.00	0.00	40.00	60.00	\$872,880	\$0	\$0	\$349,152	\$523,728
60	Contract Cleaning	EA	0.00	0.00	40.00	60.00	\$1,400	\$0	\$0	\$560	\$840
60	Natural Gas	EA	0.00	0.00	40.00	60.00	\$3,830	\$0	\$0	\$1,532	\$2,298
61	Electricity	EA	0.00	0.00	40.00	60.00	\$1,469	\$0	\$0	\$588	\$882
62	Telephone	EA	0.00	0.00	40.00	60.00	\$3,264	\$0	\$0	\$1,306	\$1,958
63	Diesel	EA	0.00	0.00	40.00	60.00	\$107,781	\$0	\$0	\$43,112	\$64,669
64	Cont.Serv.-Land App	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
65	Cont.Serv.-Field Work	EA	0.00	0.00	40.00	60.00	\$15,000	\$0	\$0	\$6,000	\$9,000
66	Cont Serv.-Other	EA	0.00	0.00	40.00	60.00	\$22,000	\$0	\$0	\$8,800	\$13,200
67	Supplies-Building	EA	0.00	0.00	40.00	60.00	\$250	\$0	\$0	\$100	\$150
68	Supplies-Equipment	EA	0.00	0.00	40.00	60.00	\$18,540	\$0	\$0	\$7,416	\$11,124
69	Supplies-Other	EA	0.00	0.00	40.00	60.00	\$550	\$0	\$0	\$220	\$330
70	Supplies-Safety	EA	0.00	0.00	40.00	60.00	\$800	\$0	\$0	\$320	\$480
71	Training	EA	0.00	0.00	40.00	60.00	\$9,000	\$0	\$0	\$3,600	\$5,400
72	Rent Equipment	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
73	Travel	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
74	Laundry	EA	0.00	0.00	40.00	60.00	\$6,627	\$0	\$0	\$2,651	\$3,976
75	Dues	EA	0.00	0.00	40.00	60.00	\$4,000	\$0	\$0	\$1,600	\$2,400
76	Publications	EA	0.00	0.00	40.00	60.00	\$0	\$0	\$0	\$0	\$0
77	Subtotal Biosolids						<u>\$1,067,391</u>	\$0	\$0	<u>\$426,957</u>	<u>\$640,435</u>
78	Maintenance Allocation		0.00	0.00	40.00	60.00	\$258,858	\$0	\$0	\$103,543	\$155,315
79	Engineering Allocation						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
80	Total Biosolids						\$1,326,250	\$0	\$0	\$530,500	\$795,750
81	TOTAL 4000/4200/4300						\$17,524,049	\$7,884,003	\$750,787	\$4,415,503	\$4,473,758
82	Percent						<u>100.00%</u>	<u>44.99%</u>	<u>4.28%</u>	<u>25.20%</u>	<u>25.53%</u>
Other Expenses											
83	Business Services	OE	44.99%	4.28%	25.20%	25.53%	\$2,549,595	\$1,147,053	\$109,233	\$642,417	\$650,892
84	Operations Services	OE	44.99%	4.28%	25.20%	25.53%	\$0	\$0	\$0	\$0	\$0
85	MIS	OE	44.99%	4.28%	25.20%	25.53%	\$1,060,073	\$476,923	\$45,417	\$267,105	\$270,629
86	Lab	OE	44.99%	4.28%	25.20%	25.53%	\$1,097,363	\$493,700	\$47,015	\$276,501	\$280,149
87	Environmental Programs	OE	44.99%	4.28%	25.20%	25.53%	\$419,335	\$188,657	\$17,966	\$105,659	\$107,053
88	Heating	OE	44.99%	4.28%	25.20%	25.53%	\$0	\$0	\$0	\$0	\$0
89	Capital Projects	OE	44.99%	4.28%	25.20%	25.53%	\$4,250,000	\$1,912,059	\$182,084	\$1,070,865	\$1,084,993
90	Totals-Other Expenses						<u>\$9,376,367</u>	<u>\$4,218,392</u>	<u>\$401,714</u>	<u>\$2,362,547</u>	<u>\$2,393,716</u>
91	Revenue Adjustments						<u>(\$4,951,000)</u>	<u>(\$2,227,436)</u>	<u>(\$121,117)</u>	<u>(\$1,247,495)</u>	<u>(\$1,263,953)</u>
92	Total Operating Expenses						<u>\$21,949,416</u>	<u>\$9,874,958</u>	<u>\$940,384</u>	<u>\$5,530,555</u>	<u>\$5,603,521</u>
93	Percent-Operating Expenses						<u>100.00%</u>	<u>44.99%</u>	<u>4.28%</u>	<u>25.20%</u>	<u>25.53%</u>
94	Total Operating Expenses excl Conveyance						<u>\$17,110,852</u>	<u>\$5,358,589</u>	<u>\$696,036</u>	<u>\$5,488,522</u>	<u>\$5,567,707</u>
95	Percent-Operating Expenses excl Conveyance						<u>100.00%</u>	<u>31.32%</u>	<u>4.07%</u>	<u>32.08%</u>	<u>32.54%</u>

Determination of Annual User Billings
2026 Budget

	Annual Operating Expenses	2011-12 Debt Service		2013-15 Debt Service		2016-20 Debt Service		2021 Debt Service		2022-26 Debt Service		Subtotal Debt Service	Total Bill
		Percent	Allocation	Percent	Allocation	Percent	Allocation	Percent	Allocation	Percent	Allocation		
Duluth	\$7,576,215	34.52%	\$370,819	37.05%	\$487,594	35.25%	\$943,681	38.72%	\$153,351	36.08%	\$1,569,943	\$3,525,388	\$11,101,603
Cloquet	\$776,994	3.54%	\$30,319	3.03%	\$39,867	3.89%	\$104,048	4.25%	\$16,839	3.91%	\$169,967	\$361,040	\$1,138,034
Proctor	\$247,240	1.13%	\$11,947	1.19%	\$15,709	1.29%	\$34,425	1.41%	\$5,583	1.32%	\$57,432	\$125,096	\$372,336
Hermantown	\$495,474	2.26%	\$18,163	1.81%	\$23,883	2.21%	\$59,091	2.44%	\$9,654	2.33%	\$101,317	\$212,109	\$707,683
Esko	\$138,025	0.63%	\$5,251	0.52%	\$6,905	0.61%	\$16,346	0.67%	\$2,646	0.65%	\$28,450	\$59,598	\$197,623
Scanlon	\$124,752	0.57%	\$2,367	0.24%	\$3,112	0.45%	\$12,021	0.49%	\$1,944	0.54%	\$23,355	\$42,800	\$167,552
Carlton	\$102,117	0.47%	\$4,566	0.46%	\$6,004	0.49%	\$13,124	0.54%	\$2,119	0.53%	\$22,989	\$48,803	\$150,920
Rice Lake	\$44,338	0.20%	\$2,046	0.20%	\$2,690	0.19%	\$5,023	0.21%	\$824	0.22%	\$9,374	\$19,957	\$64,295
Twin Lake	\$45,526	0.21%	\$2,353	0.24%	\$3,094	0.30%	\$8,018	0.33%	\$1,326	0.32%	\$13,737	\$28,528	\$74,054
Pike Lake	\$71,739	0.33%	\$2,000	0.20%	\$2,630	0.28%	\$7,614	0.31%	\$1,242	0.29%	\$12,716	\$26,203	\$97,942
Knife River	\$17,635	0.08%	\$729	0.07%	\$959	0.08%	\$2,015	0.08%	\$327	0.08%	\$3,366	\$7,396	\$25,031
Oliver	\$14,406	0.07%	\$522	0.05%	\$686	0.06%	\$1,680	0.07%	\$274	0.06%	\$2,806	\$5,968	\$20,374
Thomson	\$6,740	0.03%	\$414	0.04%	\$545	0.04%	\$1,176	0.05%	\$193	0.04%	\$1,809	\$4,137	\$10,877
Wrenshall	\$23,037	0.10%	\$759	0.08%	\$998	0.10%	\$2,641	0.11%	\$434	0.11%	\$4,606	\$9,438	\$32,475
Jay Cooke	\$1,373	0.01%	\$190	0.02%	\$250	0.01%	\$279	0.01%	\$46	0.01%	\$466	\$1,233	\$2,605
Midway	\$4,577	0.02%	\$734	0.07%	\$966	0.01%	\$238	0.01%	\$40	0.01%	\$388	\$2,366	\$6,943
MPCA Landfill	\$2,182	0.01%	\$1,276	0.13%	\$1,678	0.09%	\$2,359	0.10%	\$393	0.02%	\$1,006	\$6,712	\$8,894
Unused	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	\$0	\$0
Duluth - North Shore	\$41,645	0.19%	\$2,012	0.20%	\$2,646	0.19%	\$5,196	0.21%	\$847	0.20%	\$8,678	\$19,380	\$61,025
Georgia Pacific *	\$0	0.00%	\$8,232									\$8,232	\$8,232
Sappi	\$10,943,628	49.86%	\$379,052	37.87%	\$498,420	38.27%	\$1,024,713	44.80%	\$177,428	41.74%	\$1,816,280	\$3,895,893	\$14,839,522
Sofidel	\$555,986	2.53%	\$132,029	13.19%	\$173,606	13.61%	\$364,335	2.29%	\$9,074	7.44%	\$323,550	\$1,002,595	\$1,558,581
USG	\$593,406	2.70%	\$26,690	2.67%	\$35,095	1.92%	\$51,316	2.17%	\$8,598	3.44%	\$149,850	\$271,549	\$864,955
Specialty Minerals	\$122,386	0.56%	\$6,746	0.67%	\$8,871	0.68%	\$18,129	0.72%	\$2,856	0.67%	\$28,977	\$65,579	\$187,965
TOTALS	\$21,949,419	100.00%	\$1,009,218		\$1,316,210		\$2,677,468		\$396,040		\$4,351,064	\$9,750,000	\$31,699,419
				100.00%		100.00%		100.00%		100.00%			

Western Lake Superior Sanitary District
Billing Detail
2026 Budget

Line No.	Class of Service	Operating Expenses, based on Budgeted Flows and Loads				Debt Svc - based on Permitted Flows and Loads				TOTAL		
		Flow	Billable Peak Flow	BOD	TSS	TOTAL	FLOW	PEAK FLOW	TOTAL FLOW		BOD	TSS
Municipalities: Duluth-												
1	Duluth	\$3,586,304	\$525,642	\$1,343,780	\$2,120,489	\$7,576,215	\$1,563,931	\$1,057,324	\$2,621,255	\$361,413	\$542,720	\$3,525,388
2	Cloquet	\$286,904	\$67,008	\$157,354	\$265,728	\$776,994	\$126,891	\$112,355	\$239,246	\$44,018	\$77,776	\$361,040
3	Proctor	\$114,762	\$23,676	\$42,158	\$66,644	\$247,240	\$4,523	\$40,772	\$95,295	\$13,119	\$16,682	\$125,096
4	Hermantown	\$193,660	\$46,533	\$115,934	\$139,346	\$495,474	\$68,605	\$68,422	\$137,028	\$35,537	\$39,544	\$212,109
5	Esko	\$54,512	\$12,061	\$29,405	\$42,046	\$138,025	\$21,428	\$19,066	\$40,494	\$8,091	\$11,014	\$59,598
6	Scanlon	\$48,487	\$12,374	\$29,721	\$34,170	\$124,752	\$14,157	\$16,765	\$30,922	\$5,827	\$6,051	\$42,800
7	Carlton	\$45,905	\$8,934	\$19,287	\$27,990	\$102,117	\$24,095	\$15,840	\$39,935	\$3,971	\$4,897	\$48,803
8	Rice Lake	\$17,214	\$4,467	\$10,539	\$12,117	\$44,338	\$7,437	\$14,027	\$14,027	\$2,889	\$3,041	\$19,957
9	Twin Lake	\$10,042	\$5,435	\$15,388	\$14,662	\$45,526	\$8,017	\$7,932	\$15,949	\$6,285	\$6,293	\$28,528
10	Pike Lake	\$28,690	\$5,212	\$17,601	\$20,236	\$71,739	\$9,435	\$8,764	\$18,199	\$3,914	\$4,090	\$26,203
11	Knife River	\$6,886	\$1,638	\$4,216	\$4,895	\$17,635	\$2,394	\$2,964	\$5,358	\$996	\$1,042	\$7,396
12	Oliver	\$5,738	\$1,191	\$3,478	\$3,999	\$14,406	\$2,145	\$1,982	\$4,127	\$899	\$942	\$5,968
13	Thomson	\$2,582	\$759	\$1,581	\$1,818	\$6,740	\$1,503	\$1,256	\$2,759	\$690	\$688	\$4,137
14	Wrenshall	\$9,181	\$1,757	\$5,628	\$6,471	\$23,037	\$3,662	\$2,744	\$6,406	\$1,481	\$1,550	\$9,438
15	Jay Cooke	\$574	\$119	\$316	\$364	\$1,373	\$516	\$292	\$808	\$206	\$218	\$1,233
16	Midway	\$1,721	\$21	\$1,623	\$1,212	\$4,577	\$1,059	\$592	\$1,651	\$330	\$385	\$2,366
17	MPCA Landfill	\$717	\$558	\$422	\$485	\$2,182	\$2,925	\$1,501	\$4,425	\$1,086	\$1,201	\$6,712
18	North Shore	\$16,354	\$3,767	\$10,012	\$11,511	\$41,645	\$6,878	\$6,857	\$13,735	\$2,756	\$2,890	\$19,380
19	Totals-Municipalities	\$4,430,232	\$721,156	\$1,808,443	\$2,774,182	\$9,734,013	\$1,919,601	\$1,372,019	\$3,291,620	\$493,507	\$721,025	\$4,506,152
Industrials-												
20	Georgia Pacific	\$0	\$0	\$0	\$0	\$0	\$2,119	\$897	\$3,016	\$4,474	\$742	\$8,232
21	Sappi	\$4,877,373	\$104,235	\$3,478,019	\$2,484,002	\$10,943,628	\$1,539,657	\$530,874	\$2,070,530	\$1,246,081	\$579,282	\$3,895,893
22	Sofidel	\$381,583	\$99,321	\$32,672	\$42,410	\$555,986	\$333,835	\$176,958	\$510,793	\$444,333	\$47,469	\$1,002,595
23	USG	\$129,107	\$11,168	\$210,789	\$242,342	\$593,406	\$59,181	\$26,544	\$85,725	\$57,565	\$128,260	\$271,549
24	Specialty Minerals	\$56,664	\$4,504	\$632	\$60,585	\$122,386	\$22,826	\$11,060	\$33,886	\$177	\$31,516	\$65,579
25	Totals-Industrials	\$5,444,726	\$219,229	\$3,722,112	\$2,829,339	\$12,215,405	\$1,957,618	\$746,332	\$2,703,950	\$1,752,630	\$787,268	\$5,243,848
26	Totals-All Users	\$9,874,968	\$940,384	\$5,530,555	\$5,603,521	\$21,949,419	\$3,877,219	\$2,118,351	\$5,995,570	\$2,246,137	\$1,508,293	\$9,750,000

Solid Waste Charges

This page is intentionally left blank.

2026 Budget and 5 Year Projection

	Estimate		Budget		2027	2028	2029	2030	2031
	2025	2026	2026	2026	2027	2028	2029	2030	2031
Operations Fund Ending Balance	\$2,464,024	\$2,641,887	\$2,641,887	\$2,641,887	\$2,865,114	\$2,923,347	\$2,787,022	\$2,491,371	\$2,000,429
25% Operations Fund Goal (Was 15% thru 2014)	\$1,672,134	\$1,722,298	\$1,722,298	\$1,722,298	\$1,773,967	\$1,821,185	\$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	\$1,295,486	\$1,295,486	\$1,295,000	\$1,295,000	\$1,295,000	\$1,295,000	\$1,295,000
Line Item fee (Carlton Cty)	\$228,065	\$266,796	\$266,796	\$266,796	\$269,000	\$269,000	\$269,000	\$269,000	\$269,000
Line Item Fee Subtotal	\$1,327,644	\$1,562,282	\$1,562,282	\$1,562,282	\$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	\$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	\$80,000	\$80,000
HAULER COLLECTED AND LINE ITEM FEE TOTAL	\$4,497,664	\$5,113,888	\$5,113,888	\$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	\$816,500	\$816,500	\$841,000	\$866,000	\$892,000	\$919,000	\$947,000
Compost/Yard Waste fees	\$158,031	\$160,158	\$160,158	\$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	\$350,000	\$350,000
District HHW grants	\$66,000	\$64,393	\$64,393	\$64,393	\$64,393	\$64,393	\$64,393	\$64,393	\$64,393
County HHW payments/grants	\$339,834	\$320,622	\$320,622	\$320,622	\$330,000	\$340,000	\$350,000	\$361,000	\$372,000
Paint Care	\$212,636	\$207,946	\$207,946	\$207,946	\$214,000	\$220,000	\$227,000	\$234,000	\$241,000
Other operating revenue/interest income	\$125,000	\$129,000	\$129,000	\$129,000	\$133,000	\$137,000	\$141,000	\$145,000	\$149,000
OPERATING AND GRANT REVENUE TOTAL	\$2,018,300	\$2,048,619	\$2,048,619	\$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	\$7,162,508	\$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	\$1,136,372	\$1,136,372	\$1,170,463	\$1,205,577	\$1,241,744	\$1,278,966	\$1,317,366
Yard waste & Organics composting facility	\$447,291	\$472,741	\$472,741	\$472,741	\$486,923	\$501,551	\$516,577	\$532,074	\$548,036
Materials Recovery Center (MRC)	\$1,522,310	\$1,660,645	\$1,660,645	\$1,660,645	\$1,710,464	\$1,761,778	\$1,814,631	\$1,869,070	\$1,925,142
Environmental Programs	\$1,084,011	\$981,305	\$981,305	\$981,305	\$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	\$0	\$0
Allocated Costs/SW Planning	\$2,512,500	\$2,437,471	\$2,437,471	\$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	\$6,688,534	\$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	\$165,000	\$165,000	\$155,000	\$150,000	\$160,000	\$160,000	\$160,000
SOLID WASTE SURPLUS (DEFICIT)	(\$244,877)	\$308,973	\$308,973	\$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	\$7,422,964	\$7,422,964	\$8,305,378	\$8,471,486	\$9,640,916	\$8,813,734	\$8,990,009
Transfer Station Administration Fees	\$149,501	\$352,556	\$352,556	\$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	\$81,763	\$81,763
TOTAL TRANSFER STATION REVENUE	\$6,760,477	\$7,857,283	\$7,857,283	\$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	\$7,578,249	\$7,578,249	\$8,463,876	\$8,633,154	\$9,805,817	\$8,981,933	\$9,161,572
Allocated Costs/SW Planning	\$328,382	\$328,382	\$328,382	\$328,382	\$338,233	\$348,380	\$358,631	\$369,596	\$380,684
OPERATING EXPENSE TOTAL	\$6,673,950	\$7,906,631	\$7,906,631	\$7,906,631	\$8,802,109	\$8,981,534	\$9,164,448	\$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	\$81,763	\$81,763
TRANSFER STATION SURPLUS (DEFICIT)	(\$6,240)	(\$131,110)	(\$131,110)	(\$131,110)	\$66,417	\$43,100	\$29,416	\$15,353	\$901
ADDITION TO (SUBTRACTION FROM) OPERATIONS FUND	(\$251,118)	\$177,863	\$177,863	\$177,863	\$223,226	\$58,234	(\$126,325)	(\$305,650)	(\$490,942)

This page is intentionally left blank.

2026 Solid Waste Program Expenditures and Revenues

	Household Hazardous Waste (HHW)	Environmental Programs	Yard Waste and Organics Composting	Solid Waste Grants	Solid Waste Planning and Management	Transfer Station	Material Recovery Center	Capital Projects	Surplus (Deficit)	Total
Budgeted O&M Expenses	\$1,136,372	\$1,090,340	\$472,741	\$0	\$2,656,819	\$7,578,249	\$1,660,645	\$246,763		\$12,185,109
Direct & Indirect Cost Allocation										\$2,656,819
Total Expenses	\$1,136,372	\$1,090,340	\$472,741	\$0	\$2,656,819	\$7,578,249	\$1,660,645	\$246,763	\$0	\$14,841,928
Revenues:										
District HHW grants	\$64,393									\$64,393
Regional Program Grants/HHW Contracts	\$204,212									\$204,212
Very Small Quantity Generator & other fees	\$116,410									\$116,410
Paint Care	\$207,946									\$207,946
State of MN - SCORE Grant	\$80,000	\$190,000	\$80,000							\$350,000
St. Louis County Service Fees	\$20,000	\$40,000					\$20,000			\$80,000
Organics/Yard Waste/Brush			\$160,158							\$160,158
Trf Station tipping fees						\$7,422,964				\$7,422,964
Trf Station - Admin fee						\$352,556				\$352,556
Trf Station - Capital								\$81,763		\$81,763
Solid Waste Grants				\$0						\$0
Material Recovery Fees							\$816,500			\$816,500
Investment & other revenue					\$129,000					\$129,000
Total Revenue:	\$692,961	\$230,000	\$240,158	\$0	\$129,000	\$7,775,521	\$836,500	\$81,763	\$0	\$9,985,903
Net Cost:	(\$443,410)	(\$860,340)	(\$232,583)	\$0	(\$2,527,819)	\$197,271	(\$824,145)	(\$165,000)	\$0	(\$4,856,025)
Solid Waste Fee Revenue	\$443,410	\$860,340	\$232,583	\$0	\$2,527,819	(\$197,271)	\$824,145	\$165,000	\$177,863	\$5,033,888
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$177,863	\$177,863

This page is intentionally left blank.

MSW In District	2026 Estimated Volume (tons)	Operation, Transport and Disposal Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2026 Budgeted Revenue
District Haulers (tons)						
In District	58,245	\$4,531,073	\$0	\$203,857	\$4,531,073	\$4,734,930
Carlton County (tons) *	10,770	\$477,277	\$0	\$20,194	\$477,277	\$497,471
Solid Waste Genl (tons)	4	\$320	\$0	\$14	\$320	\$334
Rejected Organics	5	\$389	\$0	\$18	\$389	\$406
Cleanup (tons)	36	\$2,836	\$0	\$0	\$2,836	\$0
Total	69,060	\$5,011,895	\$0	\$224,083	\$5,011,895	\$5,233,141

MSW out of District	2026 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2026 Budgeted Revenue
Carlton County (tons) *	2,364	\$104,768	\$3,546	\$5,615	\$104,768	\$113,929
Cook County (tons)	3,972	\$309,015	\$11,917	\$17,875	\$309,015	\$338,807
Lake County (tons)	5,379	\$418,480	\$16,138	\$24,207	\$418,480	\$458,825
Superior (tons)	6,450	\$501,737	\$19,349	\$29,023	\$501,737	\$550,109
Total	18,165	\$1,334,000	\$50,950	\$76,720	\$1,334,000	\$1,461,670

Mixed Loads	2026 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2026 Budgeted Revenue
In District	7,274	\$565,834	\$14,547	\$25,457	\$565,834	\$605,838
Out of District	3,333	\$259,296	\$9,999	\$14,999	\$259,296	\$284,294
Carlton in District*	4,714	\$208,917	\$4,714	\$8,839	\$208,917	\$222,470
Carlton Out of District*	1,035	\$45,860	\$1,552	\$2,458	\$45,860	\$49,870
Total	16,356	\$1,079,906	\$30,813	\$51,754	\$1,079,906	\$1,162,473

Transfer Station Totals	2026 Estimated Volume (tons)	Operations and Transport Costs	Budgeted Capital Fee	Budgeted Admin Fee	Budgeted Operations and Disposal Fees	2026 Budgeted Revenue
MSW In District	69,060	\$5,011,895	\$0	\$224,083	\$5,011,895	\$5,233,141
MSW Out of District	18,165	\$1,334,000	\$50,950	\$76,720	\$1,334,000	\$1,461,670
Mixed Loads	16,356	\$1,079,906	\$30,813	\$51,754	\$1,079,906	\$1,162,473
Unacceptable Revenue	-	\$3,000	-	-	\$3,000	\$185,250
Transfer Station Totals	103,582	\$7,428,800	\$81,763	\$352,556	\$7,428,800	\$8,042,533

This page is intentionally left blank.

Transfer Station Rates 7/1/25 to 6/30/26

MSW Rates (In District)

WLSSD Transfer Station	7/1/25 RATES
Operational Costs	\$7.86
Transport Costs (separate)	\$15.71
Disposal Costs (separate)	\$31.63
WLSSD Capital Charge	\$0.00
WLSSD Administrative Fee	\$1.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$69.46

Mixed Load Rate (In District)

WLSSD Transfer Station	7/1/25 RATES
Operational Costs	\$7.86
Transport Costs (separate)	\$15.71
Disposal Costs (separate)	\$31.63
WLSSD Capital Charge	\$2.00
WLSSD Administrative Fee	\$1.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$71.46

MSW Rates (Out of District Waste)

WLSSD Transfer Station	7/1/25 RATES
Operational Costs	\$7.86
Transport Costs (separate)	\$15.71
Disposal Costs (separate)	\$31.63
WLSSD Capital Charge	\$3.00
WLSSD Administrative Fee	\$2.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$73.46

Mixed Load Rates (Out of District Waste)

WLSSD Transfer Station (Out of District Haulers)	7/1/25 RATES
Operational Costs	\$7.86
Transport Costs (separate)	\$15.71
Disposal Costs (separate)	\$31.63
WLSSD Capital Charge	\$3.00
WLSSD Administrative Fee	\$2.25
Wisconsin Environmental Fees	\$6.00
Wisconsin Recycling Fee	\$7.00
Total Cost	\$73.46

Material Recovery Center Rate Schedule for 2026

Waste Type	Rate	Unit
Mixed Waste	\$24.00	Yard
Brush / Clean Scrap Wood	\$10.00	Yard
Small Appliances	\$2.00	Each
Appliances	\$5.00	Each
Microwaves Free	Free	Each
Passenger Vehicle Tires (first 4 per visit)	Free	Each
Tires-car/pickup	\$4.00	Each
Tires-truck	\$9.00	Each
Tires-truck w/rim	\$16.00	Each
Tires-offroad	\$50.00	Each
Tires-offroad >600	\$160.00	Each
Electronics-Keyboards, mouse, rechargeable and mercury batteries, rechargeable handheld appliances	Free	Each
Electronics- laptop, cordless tools, telephone, CPU, Fax machine, printers, scanners	\$2.00	Each
Electronics-Video Equipment with screen 7" or larger, RV or Monitor up to 19"	\$9.00	Each
Standard or Flat Screen TV or Monitor over 19"	\$12.00	Each
Console TV or Projection TV over 40"	\$15.00	Each
Business Electronics-Keyboards, mouse, rechargeable and mercury batteries, rechargeable handheld appliances	Free	Each
Business CPU (computer tower), Laptop, Printer, Scanner, Fax Machine, Video Player (VCR, DVD, etc)	\$5.00	Each
Business electronics-TVs/monitors up to 19"	\$12.00	Each
Business electronics-TVs/monitors over 19"	\$18.00	Each
Business electronics-TVs/monitors over 40"	\$25.00	Each
Mattresses - dry	\$25.00	Each
Mattresses - wet	\$25.00	Each
Incidental kitchen waste	\$2.00	Per Bag
Scrap metal	Free	
Food Waste	Free	
Wood ashes	Free	
Household recyclables	Free	
Business recyclables	\$10.00	Yard

Yard Waste/Organics Composting Rate Schedule for 2026

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

Clean Shop Waste Disposal Fees *

(Effective August, 2025)

COMMON WASTES	
Aerosol Cans (lbs)	\$1.60/lb
Latex paint, architectural ** (gal)	FREE
Oil base paint, architectural ** (gal)	FREE
Latex paint, other (gal)	\$3.50/gal
Oil base paint, other (gal)	\$4.30/gal
Solvents, thinners, fuels (gal)	\$1.40/gal
Tars, adhesives, paint-related materials (lbs)	\$1.80/lb
FLUORESCENT LAMPS & BALLASTS**	
Ballasts (lbs)	\$2.30/lb
4 foot or less fluorescent lamps (each)	\$0.50/each
Greater than 4 foot fluorescent lamps (each)	\$0.60/each
Compact fluorescent lamps - CFLs (each)	\$0.90/each
Circular or U-shape fluorescent lamps (each)	\$0.80/each
HID lamps (each)	\$4.00/each
Crushed lamps (lbs)	\$2.80/lb
Broken lamps (each)	\$1.75/each
BATTERIES	
Button (lbs)	\$20.30/lb
Lithium Ion (lbs)	\$9.20/lb
Other rechargeable batteries (lbs)	\$0.25/lb
Wet NiCd (lbs)	\$1.40/lb
Wet lead-acid (lbs)	\$0.25/lb
DENTAL/MEDICAL WASTES	
Amalgam (lbs)	\$20.40/lb
Lead foil (lbs)	FREE
Photo fixer (lbs)	\$1.80/lb
Sharps (gal) ****	\$5.00/gal
X-ray film (lbs)	\$0.25/lb
ADMINISTRATIVE FEES	
Labor (hours)	\$50/hr
Supplies for packaging (drums, vermiculite)	varies

OTHER WASTES	
Acids (lbs)	\$1.80/lb
Antifreeze (gal)	\$2.20/gal
Asbestos tars (lbs)	\$1.10/lb
Bases (lbs)	\$1.80/lb
Dangerous When Wet (lbs)	\$1.80/lb
Flammable Solids (lbs)	\$1.80/lb
Mercury Compounds (lbs)	\$20.40/lb
Mercury - elemental (lbs)	\$20.40/lb
Mercury-containing items (lbs)	\$20.40/lb
Non-hazardous liquids (gal)	\$0.25/gal
Non-hazardous solids (lbs)	\$0.04/lb
Oil filters (each)	\$1.00/each
Oily debris/oily sorbents/paint filters (lbs)	\$1.40/lb
Waste oil (gal)	\$0.15/gal
Organic Peroxides (lbs)	\$1.80/lb
Oxidizers (lbs)	\$1.80/lb
Paint chips - leaded/lead debris (lbs)	\$1.20/lb
Pesticides (lbs)	FREE
Poisons/Toxics (lbs)	\$1.80/lb
Unknown Analysis (each)	\$10.00/each
Unknown Disposal (lbs)	\$1.80/lb
CYLINDERS	
Fire Extinguishers (each)	\$30.20/each
Small propane/MAPP gas cylinders (each)	\$3.60/each
Other Cylinders - list (each)	varies

* Prices subject to change without notice.

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

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

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



Resource Renew
 2626 Courtland Street • Duluth, MN 55806-1894
 phone (218) 726-1602 • ResourceRenew.com

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

This page is intentionally left blank.



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

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



The brand of Western Lake Superior Sanitary District

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;

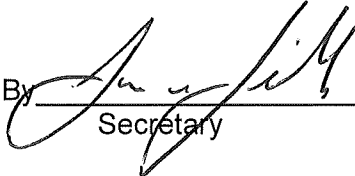
WHEREAS, the District has adopted Resolution No. 25-19 which sets forth the system of charges for solid waste management services in the service area;

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 [Signature]
Chair

By [Signature]
Secretary

This page is intentionally left blank.

District-Wide Allocation

This page is intentionally left blank.

**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.

This page is intentionally left blank.

Department Summary

This page is intentionally left blank.

DESCRIPTIONS OF FUNCTIONS

WASTEWATER TREATMENT DEPARTMENTS

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

40000 Clean Water Production

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

42000 Conveyance

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

43000 Biosolids

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

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

47000 Environmental Programs Wastewater

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

SOLID WASTE DIRECT OPERATIONS

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

50000 Transfer Station

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

51000 Materials Recovery Center

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

55000 Organics Composting Site

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

56000 Household Hazardous Waste

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

57000 Environmental Programs Solid Waste

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

58000 Solid Waste Grants

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

SHARED SERVICES DEPARTMENTS

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

60000 Administration

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

66000 Mechanical Maintenance

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

67000 Facilities and Utilities

The Facilities and Utilities Department is responsible for heating and power generation systems as well as building and grounds.

68000 Electrical Maintenance

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

70000 Planning & Engineering

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

74000 Management Info Systems

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

77000 Lab Services

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

This page is intentionally left blank.

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

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
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>

This page is intentionally left blank.

Direct Wastewater Departments

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Clean Water Production 40000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	1,052,935	1,259,928	1,259,928	1,301,770	3.3%	3.3%
44020 SUNDAY PREMIUM	52,877	58,710	58,710	61,592	4.9%	4.9%
44030 HOLIDAY PREMIUM	0	0	26,949	44,704	-	65.9%
44040 SHIFT	18,935	17,902	18,809	18,809	5.1%	5.1%
44050 VACATION	134,528	110,837	110,837	113,018	2.0%	2.0%
44060 HOLIDAY	75,306	96,028	69,079	71,199	-25.9%	3.1%
44070 PERSONAL LEAVE	19,529	23,026	23,026	23,733	3.1%	3.1%
44080 SICK	64,214	52,578	52,578	54,252	3.2%	3.2%
SUB TOTAL	1,418,324	1,619,006	1,619,009	1,689,077	4.3%	4.3%
44090 OVERTIME	270,382	247,000	247,000	247,000	0.0%	0.0%
SUB TOTAL	1,688,706	1,866,006	1,866,009	1,936,077	3.8%	3.8%
44200 EMPLOYERS FICA	101,690	115,854	115,854	120,198	3.7%	3.7%
44210 EMPLOYERS FICA/MEDIC	23,783	27,095	27,095	28,111	3.7%	3.7%
44220 EMPLOYERS PERA	127,126	139,951	139,951	145,206	3.8%	3.8%
44230 EMPLOYERS PFML	0	0	0	7,551	-	-
44240 GROUP HOSP/MED	309,472	349,944	349,944	450,067	28.6%	28.6%
44260 GROUP DENTAL	15,422	15,817	15,817	17,111	8.2%	8.2%
44280 GROUP LIFE	2,274	2,504	2,504	2,514	0.4%	0.4%
44300 LONG-TERM DISABILITY	3,642	4,016	4,016	4,145	3.2%	3.2%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	583,409	655,181	655,180	774,902	18.3%	18.3%
TOTAL PAYROLL	2,272,115	2,521,187	2,521,189	2,710,979	7.5%	7.5%
44520 CONTRACT CLEANING	29,991	30,000	30,000	30,000	0.0%	0.0%
55200 TELEPHONE	2,350	3,060	3,060	3,060	0.0%	0.0%
55710 GRIT DISPOSALS	13,088	16,935	16,935	29,859	76.3%	76.3%
55860 CONT SERV-OTHER	73,885	207,200	207,200	277,200	33.8%	33.8%
55870 CONT SERV-DP MAINT	18,601	19,688	19,688	19,688	0.0%	-0.1%
60000 SUPPLIES-BUILDING	25,117	26,004	25,000	26,004	0.0%	4.0%
66010 SUPPLIES-EQUIPMENT	70,437	75,000	70,000	75,000	0.0%	7.1%
66020 SUPPLIES - FILTER MEDIA	0	0	0	0	-	-
66110 SUPPLIES - SAFETY	117	0	0	0	-	-
66300 CHEMICALS-GENERAL	5,543	32,820	32,820	39,820	21.3%	21.3%
66310 CHEMICALS-ODOR CNTRL	0	0	0	0	-	-
66315 CHEMICALS-LIQUID OXYGEN	23,979	38,010	38,000	24,435	-35.7%	-35.7%
66320 CHEMICALS-SODIUM HYPOCH	544,583	942,890	722,890	757,599	-19.7%	4.8%
66330 CHEMICALS-POLYMER THICKE	151,386	248,262	197,000	232,438	-6.4%	18.0%
66335 CHEMICALS-POLYMER DEWAT	986,971	984,719	1,049,719	1,043,864	6.0%	-0.6%
66370 CHEMICALS-DEFOAMANT	46,207	36,480	36,480	37,254	2.1%	2.1%
66410 CHEMICALS-SODIUM BISULF	7,651	4,366	4,366	6,262	43.4%	43.4%
66420 CHEMICALS-FERRIC	466,778	304,054	320,054	335,495	10.3%	4.8%
66910 TRAINING EXPENSES	11,006	9,000	9,000	20,000	122.2%	122.2%
77800 LAUNDRY	7,909	9,600	9,600	9,600	0.0%	0.0%
77810 ENGINEERING SERV	24,000	25,000	25,000	25,000	0.0%	0.0%
88000 DUES	18,562	18,000	18,000	18,000	0.0%	0.0%
88010 PUBLICATIONS	0	600	600	600	0.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	2,528,161	3,031,668	2,835,412	3,011,158	-0.7%	6.2%
TOTAL	4,800,276	5,552,855	5,356,601	5,722,137	3.0%	6.8%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Conveyance 42000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	345,511	388,654	388,654	407,636	4.9%	4.9%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	900	681	681	2,865	23.4%	23.4%
44040 SHIFT	48,262	41,005	41,005	46,493	13.4%	13.4%
44050 VACATION	19,993	21,744	21,744	23,125	6.4%	6.3%
44060 HOLIDAY	6,501	7,248	7,248	7,708	6.4%	6.3%
44070 PERSONAL LEAVE	8,518	14,948	14,948	16,078	7.6%	7.6%
44080 SICK	429,685	474,280	474,280	504,746	6.4%	6.4%
SUB TOTAL	48,477	54,000	54,000	54,000	0.0%	0.0%
44090 OVERTIME	478,162	528,280	528,280	558,746	5.8%	5.8%
SUB TOTAL	27,994	32,853	32,853	34,741	5.7%	5.7%
44200 EMPLOYERS FICA	6,547	7,683	7,683	8,125	5.8%	5.7%
44210 EMPLOYERS FICA/MEDIC	35,594	39,621	39,621	41,906	5.8%	5.8%
44220 EMPLOYERS PERA	0	0	0	2,179	-	-
44230 EMPLOYERS PFML	107,159	126,298	126,298	167,164	32.4%	32.4%
44240 GROUP HOSP/MED	5,216	5,607	5,607	6,132	9.4%	9.4%
44260 GROUP DENTAL	799	851	851	884	3.8%	3.8%
44280 GROUP LIFE	1,099	1,255	1,255	1,328	5.8%	5.8%
44300 LONG-TERM DISABILITY	184,408	214,168	214,167	262,459	22.5%	22.5%
SUB TOTAL	662,570	742,448	742,448	821,205	10.6%	10.6%
TOTAL PAYROLL						
44820 FUEL-NATURAL GAS	3,637	5,183	4,800	4,056	-21.7%	-15.5%
55000 ELECTRICITY	1,364,935	1,406,320	1,406,320	1,395,841	-0.7%	-0.7%
55200 TELEPHONE	2,976	4,800	3,500	4,800	0.0%	37.1%
55210 TELEMETER	115,068	119,365	159,180	159,000	33.2%	-0.1%
55230 DIESEL	660	5,000	3,000	5,000	0.0%	66.7%
55240 WATER	39,107	44,232	44,232	44,811	1.3%	1.3%
55241 STORM WATER FEE	1,511	1,454	1,578	2,459	69.1%	55.8%
55570 REPAIRS-INTERCEPTORS	138,414	50,000	50,000	50,000	0.0%	0.0%
55580 CLEAN-INTERCEPTORS	172,704	170,000	170,000	222,000	30.6%	30.6%
55805 CONT SERV-BIOFILTER	0	10,000	10,000	10,000	0.0%	0.0%
55860 CONT SERV-OTHER	5,955	10,500	10,500	9,000	-14.3%	-14.3%
55870 CONT SERV-DP MAINT	11,104	11,500	9,000	11,500	0.0%	27.8%
66000 SUPPLIES-BUILDING	0	1,200	1,200	1,000	-16.7%	-16.7%
66010 SUPPLIES-EQUIPMENT	21,615	25,000	28,880	25,000	0.0%	-13.4%
66090 SUPPLIES-OTHER	2,055	0	0	0	-	-
66120 SUPPLIES SITE	0	0	0	0	-	-
66370 CHEMICALS-DEFOAMANT	4,410	5,000	5,000	4,402	-12.0%	-12.0%
66910 TRAINING EXPENSES	4,190	9,000	9,000	9,000	0.0%	0.0%
77200 EASEMENTS	22,567	22,660	22,660	24,016	6.0%	6.0%
77800 LAUNDRY	2,669	2,538	2,745	2,795	10.1%	1.8%
86000 DUES	60	200	0	200	0.0%	-
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	1,913,637	1,903,952	1,941,595	1,984,879	4.3%	2.2%
TOTAL	2,576,207	2,646,400	2,684,043	2,806,084	6.0%	4.5%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Biosolids 43000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	384,640	442,424	442,423	463,623	4.8%	4.8%
44040 SHIFT	1,719	2,120	2,120	2,290	8.0%	8.0%
44050 VACATION	38,541	36,899	36,899	36,769	-0.4%	-0.4%
44060 HOLIDAY	21,916	24,068	24,068	25,360	5.4%	5.4%
44070 PERSONAL LEAVE	6,480	8,023	8,023	8,453	5.4%	5.4%
44080 SICK	23,111	17,786	17,786	18,807	5.7%	5.7%
SUB TOTAL	476,407	531,320	531,320	555,302	4.5%	4.5%
44090 OVERTIME	16,650	17,000	17,000	17,000	0.0%	0.0%
SUB TOTAL	493,057	548,320	548,320	572,302	4.4%	4.4%
44200 EMPLOYERS FICA	29,058	34,070	34,070	35,557	4.4%	4.4%
44210 EMPLOYERS FICA/MEDIC	6,796	7,968	7,968	8,316	4.4%	4.4%
44220 EMPLOYERS PERA	36,462	41,124	41,124	42,923	4.4%	4.4%
44230 EMPLOYERS PFML	0	0	0	2,232	-	-
44240 GROUP HOSP/MED	140,544	161,589	161,589	201,703	24.8%	24.8%
44260 GROUP DENTAL	6,797	7,113	7,113	7,390	3.9%	3.9%
44280 GROUP LIFE	952	986	986	992	0.6%	0.7%
44300 LONG-TERM DISABILITY	1,265	1,402	1,402	1,465	4.5%	4.5%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	221,874	254,252	254,253	300,578	18.2%	18.2%
TOTAL PAYROLL	714,931	802,572	802,572	872,880	8.8%	8.8%
44520 CONTRACT CLEANING	1,211	1,400	1,400	1,400	0.0%	0.0%
44820 FUEL-NATURAL GAS	1,872	3,600	4,000	3,830	6.4%	-4.2%
55000 ELECTRICITY	1,317	1,400	1,400	1,469	4.9%	4.9%
55200 TELEPHONE	3,103	3,264	3,264	3,264	0.0%	0.0%
55230 DIESEL	79,347	107,781	107,781	107,781	0.0%	0.0%
55850 CONT SERV-LAND APPLICA	0	0	0	0	-	-
55852 CONT SERV-FIELD WORK	21,057	15,000	15,000	15,000	0.0%	0.0%
55860 CONT SERV-OTHER	14,680	22,000	22,000	22,000	0.0%	0.0%
66000 SUPPLIES-BUILDING	565	250	250	250	0.0%	0.0%
66010 SUPPLIES-EQUIP	14,854	18,000	18,000	18,540	3.0%	3.0%
66090 SUPPLIES-OTHER	0	550	550	550	0.0%	0.0%
66110 SUPPLIES-SAFETY	580	800	942	800	0.0%	-15.1%
66910 TRAINING EXPENSES	2,971	9,000	9,000	9,000	0.0%	0.0%
77300 MEETING EXPENSES	334	0	0	0	-	-
77400 TRAVEL	0	0	0	0	-	-
77800 LAUNDRY	5,914	4,800	7,398	6,627	38.1%	-10.4%
88000 DUES	3,184	3,500	4,000	4,000	14.3%	0.0%
88010 PUBLICATIONS	0	0	0	0	-	-
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	150,989	191,345	194,985	194,512	1.7%	-0.2%
TOTAL	865,920	993,917	997,557	1,067,391	7.4%	7.0%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Environmental Programs Wastewater 47000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	125,191	139,523	139,521	145,259	4.1%	4.1%
44020 SUNDAY PREMIUM	144	398	398	234	-41.2%	-41.1%
44040 SHIFT	50	77	77	47	-39.2%	-39.0%
44050 VACATION	10,041	10,504	10,504	11,022	4.9%	4.9%
44060 HOLIDAY	7,236	7,620	7,620	7,935	4.1%	4.1%
44070 PERSONAL LEAVE	2,425	2,540	2,540	2,645	4.1%	4.1%
44080 SICK	5,836	4,907	4,907	5,069	3.3%	3.3%
SUB TOTAL	150,923	165,569	165,567	172,212	4.0%	4.0%
44090 OVERTIME	6,753	10,000	7,500	8,000	-20.0%	6.7%
SUB TOTAL	157,676	175,569	173,067	180,212	2.6%	4.1%
44200 EMPLOYERS FICA	8,673	10,941	10,941	11,229	2.6%	2.6%
44210 EMPLOYERS FICA/MEDIC	2,028	2,559	2,559	2,626	2.6%	2.6%
44220 EMPLOYERS PERA	11,560	13,168	13,168	13,516	2.6%	2.6%
44230 EMPLOYERS PFML	0	0	0	703	-	-
44240 GROUP HOSP/MED	50,198	56,694	56,694	70,751	24.8%	24.8%
44260 GROUP DENTAL	2,556	2,570	2,570	2,632	2.4%	2.4%
44280 GROUP LIFE	342	349	349	361	3.3%	3.4%
44300 LONG-TERM DISABILITY	416	437	437	456	4.3%	4.1%
SUB TOTAL	75,773	86,718	86,717	102,273	17.9%	17.9%
TOTAL PAYROLL	233,449	262,287	259,785	282,485	7.7%	8.7%
55200 TELEPHONE	210	210	210	210	0.0%	0.0%
55860 CONT SERV-OTHER	13,453	25,400	25,400	10,400	-59.1%	-59.1%
55870 CONT SERV-DP MAINT	874	2,178	2,172	2,256	3.6%	3.9%
55880 CONT SERV-AD AGENCY	0	0	0	-	-	-
66010 SUPPLIES-EQUIPMENT	314	0	0	-	-	-
66090 SUPPLIES-OTHER	14,402	7,550	7,550	12,450	64.9%	64.9%
66910 TRAINING EXPENSES	3,655	5,670	5,670	7,410	30.7%	30.7%
77020 PUBLIC INFORMATION	11,538	12,675	12,675	12,013	-5.2%	-5.2%
77800 LAUNDRY	77	48	70	54	12.5%	-22.9%
88000 DUES	260	560	560	158	-71.9%	-71.9%
88200 POSTAGE	456	0	0	-	-	-
88210 COPYING & PRINTING	2,912	8,500	8,500	4,600	-45.9%	-45.9%
88250 DISCOUNTS	0	0	0	-	-	-
88600 GRANTS TO GOV UNITS	0	0	0	-	-	-
88620 PROGRAM DEVELOPMENT	29,847	78,100	78,100	87,300	11.8%	11.8%
TOTAL NON-PAYROLL	77,998	140,891	140,907	136,850	-2.9%	-2.9%
TOTAL	311,447	403,178	400,692	419,335	4.0%	4.7%

Allocated Departments

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Business Services 60000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ EST 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	998,153	1,142,704	1,142,705	1,210,542	5.9%	5.9%
44040 SHIFT	18	0	0	18	-	-
44050 VACATION	130,322	120,408	120,408	128,982	7.1%	7.1%
44060 HOLIDAY	56,861	63,112	63,112	66,675	5.6%	5.6%
44070 PERSONAL LEAVE	20,293	21,037	21,037	22,225	5.6%	5.6%
44080 SICK	33,468	32,250	32,250	34,341	6.5%	6.5%
SUB TOTAL	1,238,115	1,379,511	1,379,511	1,462,783	6.0%	6.0%
44090 OVERTIME	29,125	16,000	20,000	13,414	-16.2%	-32.9%
SUB TOTAL	1,268,240	1,395,511	1,399,511	1,476,197	5.8%	5.5%
44200 EMPLOYERS FICA	75,675	87,183	87,183	92,206	5.8%	5.8%
44210 EMPLOYERS FICA/MEDIC	17,810	20,390	20,390	21,564	5.8%	5.8%
44220 EMPLOYERS PERA	94,991	104,663	104,663	110,715	5.8%	5.8%
44230 EMPLOYERS PFML	0	0	0	5,757	-	-
44240 GROUP HOSPINED	300,910	411,094	411,094	477,394	16.1%	16.1%
44260 GROUP DENTAL	16,296	20,153	20,153	20,138	-0.1%	-0.1%
44280 GROUP LIFE	3,275	3,919	3,919	3,607	-8.0%	-8.0%
44300 LONG-TERM DISABILITY	2,952	3,656	3,656	3,876	6.0%	6.0%
44340 WORKERS COMP	130,445	165,000	135,000	135,000	-18.2%	0.0%
44350 UNEMPLOYMENT COMP	0	0	0	0	-	-
44390 OTHER BENEFITS	40,882	32,667	32,667	33,000	1.0%	1.0%
SUB TOTAL	683,196	846,725	818,724	903,257	6.4%	10.3%
TOTAL PAYROLL	1,951,436	2,244,236	2,218,236	2,379,454	6.0%	7.3%
44500 CONTRACT LABOR	0	0	0	0	-	-
44520 CONTRACT CLEANING	40,016	39,694	39,694	40,116	1.1%	1.1%
55000 ELECTRICITY	60,938	73,390	73,390	40,661	-44.6%	-44.6%
55200 TELEPHONE	17,245	15,720	17,686	17,400	10.7%	-1.6%
56220 GASOLINE	28,184	28,275	28,275	28,184	-0.3%	-0.3%
56660 CONT SERV-OTHER	57,351	53,850	60,000	61,526	14.3%	2.5%
56875 CONT SERV-OP MAINT	287,605	430,227	413,335	437,515	1.7%	5.8%
56875 CONT SERV-SERV FEE	46,012	46,400	46,400	46,400	0.0%	0.0%
60660 SUPPLIES-MAINTENANCE	50	5,000	6,500	6,000	20.0%	-7.7%
66070 SUPPLIES-OFFICE	5,007	5,000	21,250	6,000	20.0%	-71.8%
66090 SUPPLIES-OTHER	10,638	5,000	0	0	-	-
66140 SUPPLIES-TRAINING	0	0	0	0	-	-
66560 INSURANCE-PROPERTY/LIAB	273,898	264,900	305,129	316,739	19.6%	3.8%
66700 LEGAL	139,310	150,000	150,000	150,000	0.0%	0.0%
66750 AUDIT	48,555	50,000	50,000	47,005	-6.0%	-6.0%
66900 SAFETY PROGRAM	73,603	98,325	98,325	86,900	-11.6%	-11.6%
66905 TRAINING MATERIALS	900	500	500	540	8.0%	8.0%
66910 TRAINING EXPENSES	42,616	32,500	32,500	41,635	28.1%	28.1%
66920 TRAINING-TRAVEL	1,057	500	500	480	-4.0%	-4.0%
66930 PERSONNEL	33,005	28,112	28,112	14,219	-49.4%	-49.4%
66935 RECRUITMENT	0	0	0	8,796	-	-
66940 LICENSE REIMBURSE	1,154	1,500	1,500	1,500	0.0%	0.0%
66950 TUITION REIMBURSE	11,843	15,000	15,000	21,000	40.0%	40.0%
77000 OTHER SPECIAL SERV	78,553	78,000	78,420	105,679	35.5%	34.8%
77010 BOARD MEMBERS COMP	20,682	20,000	20,000	21,000	5.0%	5.0%
77020 PUBLIC INFORMATION	0	0	0	0	-	-
77220 MOTOR VEHICLE LICENSE	829	1,000	1,000	1,200	20.0%	20.0%
77300 MEETING EXPENSES	7,616	7,500	7,500	7,950	6.0%	6.0%
77400 TRAVEL	1,387	750	750	720	-4.0%	-4.0%
88000 DUES	18,800	20,000	20,000	19,015	-4.9%	-4.9%
88010 PUBLICATIONS	1,028	5,000	5,000	5,100	2.0%	2.0%
88200 POSTAGE	20,997	20,000	20,000	21,000	5.0%	5.0%
88210 COPYING & PRINTING	17,434	17,000	17,000	16,980	-0.1%	-0.1%
88250 DISCOUNTS	0	0	0	0	-	-
88500 BANK SERV CHARGE	-2,225	350	350	300	-14.3%	-14.3%
TOTAL NON-PAYROLL	1,340,065	1,508,493	1,558,116	1,571,570	4.2%	0.9%
TOTAL	3,291,501	3,752,729	3,776,352	3,951,023	5.3%	4.6%

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

	ACTUAL	BUDGET	ESTIMATE	BUDGET	% CHANGE	BUDGET	% CHANGE
	2024	2025	2025	2026	BUDG 2025	BUDG 2026	BUDG 26/ EST 2025
44010 DIRECT WAGES	1,681,017	1,925,010	1,925,005	1,960,503	1.8%	1,960,503	1.8%
44020 SUNDAY PREMIUM	8,741	7,769	7,769	8,934	15.0%	8,934	15.0%
44030 HOLIDAY PREMIUM	0	0	2,913	5,133	-	5,133	76.2%
44040 SHIFT	3,508	4,160	4,160	3,606	-13.3%	3,606	-13.3%
44050 VACATION	186,785	172,313	172,313	182,870	6.1%	182,870	6.1%
44060 HOLIDAY	101,278	107,882	104,969	108,093	0.2%	108,093	3.0%
44070 PERSONAL LEAVE	31,206	34,990	34,990	36,031	3.0%	36,031	3.0%
44080 SICK	154,074	78,742	78,742	81,300	3.2%	81,300	3.2%
SUB TOTAL	2,166,609	2,330,866	2,330,862	2,386,471	2.4%	2,386,471	2.4%
44090 OVERTIME	89,853	74,500	82,331	77,000	3.4%	77,000	-6.5%
SUB TOTAL	2,256,462	2,405,366	2,413,193	2,463,471	2.4%	2,463,471	2.1%
44200 EMPLOYERS FICA	133,794	149,417	149,418	153,020	2.4%	153,020	2.4%
44210 EMPLOYERS FICAMEDIC	31,290	34,944	34,944	35,787	2.4%	35,787	2.4%
44220 EMPLOYERS PERA	169,233	180,402	180,402	184,760	2.4%	184,760	2.4%
44230 EMPLOYERS PFML	0	0	0	9,608	-	9,608	-
44240 GROUP HOSPMED	550,431	653,387	653,387	748,013	14.5%	748,013	14.5%
44260 GROUP DENTAL	27,650	29,624	29,624	29,320	-1.0%	29,320	-1.0%
44280 GROUP LIFE	3,630	4,022	4,022	3,907	-2.9%	3,907	-2.9%
44300 LONG-TERM DISABILITY	5,403	6,137	6,137	6,277	2.3%	6,277	2.3%
44350 UNEMPLOYMENT	0	0	0	0	-	0	-
SUB TOTAL	921,431	1,057,933	1,057,935	1,170,692	10.7%	1,170,692	10.7%
TOTAL PAYROLL	3,177,893	3,463,299	3,471,129	3,634,163	4.9%	3,634,163	4.7%
44500 CONTRACT LABOR	0	0	0	0	-	0	-
44520 CONTRACT CLEANING	0	0	0	0	-	0	-
44800 FUEL OIL	3,296	3,420	3,400	3,525	3.1%	3,525	3.7%
44820 NATURAL GAS	133,923	313,695	336,015	368,278	17.4%	368,278	9.6%
55000 ELECTRICITY	2,318,491	1,028,870	1,165,870	1,018,787	-0.8%	1,018,787	-12.6%
55200 TELEPHONE	5,853	6,120	5,880	6,396	4.5%	6,396	8.8%
55230 DIESEL	1,660	2,000	2,000	2,004	0.2%	2,004	0.2%
55240 WATER	201,679	188,431	212,431	229,439	21.8%	229,439	8.0%
55241 STORM WATER FEE	37,868	45,630	45,630	48,060	5.3%	48,060	5.3%
55510 INVOICE TOLERANCE	0	0	0	0	-	0	-
55512 INVOICE MATCH WRITE OFF	0	0	0	0	-	0	-
55520 REPAIRS-MAINTENANCE	624,450	686,000	674,577	665,000	-3.1%	665,000	-1.4%
55525 INVENTORY ADJUSTMENTS	-28,882	0	2,026	0	-	0	-100.0%
55530 INVENTORY COST VARIANCE	176	0	417	0	-	0	-100.0%
55750 H2S & SILOXANE MEDIA REPL	0	0	0	35,000	-	35,000	-
55755 SAMPLING - GAS & OIL	0	0	0	18,000	-	18,000	-
55800 CONT SERV-ELECTRIC	42,730	6,000	24,990	35,000	483.3%	35,000	40.1%
55803 CONTRACT SERVICES - OUTS	0	0	0	0	-	0	-
55820 CONT SERV-O&M PLANT	115,995	130,000	145,900	135,000	3.8%	135,000	-7.5%
55835 CONT SERV-GENERATORS	32,330	355,000	320,751	360,000	1.4%	360,000	12.2%
55840 CONT SERV-MOBILE	130,524	170,000	170,000	170,000	0.0%	170,000	0.0%
55860 CONT SERV-OTHER	125,031	106,000	106,000	106,000	0.0%	106,000	0.0%
55865 MNSHARP REPAIR EXPENSE	0	0	0	0	-	0	-
66000 SUPPLIES-BUILDING	2,268	5,000	5,000	5,000	0.0%	5,000	0.0%
66010 SUPPLIES-EQUIPMENT	2,416	10,000	10,000	10,000	0.0%	10,000	0.0%
66050 SUPPLIES-LUBE	3,824	8,000	8,254	8,000	0.0%	8,000	-3.1%
66060 SUPPLIES-MAINTENANCE	66,172	69,000	73,939	80,000	15.9%	80,000	8.2%
66090 SUPPLIES-OTHER	211	10,000	10,000	10,000	0.0%	10,000	0.0%
66130 SUPPLIES-SAFETY	15,493	16,600	15,000	13,800	-16.9%	13,800	-8.0%
66130 SUPPLIES-TOOLS	22,583	27,300	27,300	26,400	-3.3%	26,400	-3.3%
66360 CHEMICALS-BOILER	0	2,000	5,386	2,000	0.0%	2,000	-62.9%
66910 TRAINING EXPENSES	38,168	22,300	21,498	13,000	-41.7%	13,000	-39.5%
77210 RENT-EQUIPMENT	0	9,700	2,500	4,500	-53.6%	4,500	80.0%
77800 LAUNDRY	23,584	21,800	25,414	23,800	9.2%	23,800	-6.4%
88020 PERMITS	610	0	0	0	-	0	-
88250 DISCOUNTS	0	0	0	0	-	0	-
TOTAL NON-PAYROLL	3,920,453	3,240,866	3,420,176	3,396,989	4.8%	3,396,989	-0.7%
TOTAL	7,098,346	6,704,165	6,891,307	7,031,152	4.9%	7,031,152	2.0%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Mechanical Maintenance 66000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	777,423	878,457	878,456	937,167	6.7%	6.7%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	1,946	2,389	2,389	2,185	-8.5%	-8.5%
44050 VACATION	85,756	68,403	68,403	77,882	13.9%	13.9%
44060 HOLIDAY	47,587	47,212	47,212	51,378	8.8%	8.8%
44070 PERSONAL LEAVE	15,448	15,737	15,737	17,126	8.8%	8.8%
44080 SICK	92,665	35,926	35,926	39,297	9.4%	9.4%
SUB TOTAL	1,020,825	1,048,124	1,048,123	1,125,036	7.3%	7.3%
44090 OVERTIME	26,203	30,000	30,000	30,000	0.0%	0.0%
SUB TOTAL	1,047,028	1,078,124	1,078,123	1,155,036	7.1%	7.1%
44200 EMPLOYERS FICA	61,834	66,955	66,955	71,724	7.1%	7.1%
44210 EMPLOYERS FICAMEDIC	14,461	15,659	15,659	16,774	7.1%	7.1%
44220 EMPLOYERS PERA	78,999	80,859	80,859	86,628	7.1%	7.1%
44230 EMPLOYERS PFML	0	0	0	4,505	-	-
44240 GROUP HOSPMED	283,105	310,208	310,208	380,120	22.5%	22.5%
44260 GROUP DENTAL	13,680	13,787	13,787	14,330	3.9%	3.9%
44280 GROUP LIFE	1,820	1,840	1,840	1,852	0.6%	0.6%
44300 LONG-TERM DISABILITY	2,656	2,771	2,771	2,976	7.4%	7.4%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	456,555	492,079	492,080	578,907	17.6%	17.6%
TOTAL PAYROLL	1,503,583	1,570,203	1,570,203	1,733,943	10.4%	10.4%
44500 CONTRACT LABOR	0	0	0	0	-	-
55200 TELEPHONE	1,632	1,200	2,000	2,280	90.0%	14.0%
55230 DIESEL	1,660	2,000	2,000	2,004	0.2%	0.2%
55510 INVOICE TOLERANCE	0	0	0	0	-	-
55512 INVOICE MATCH WRITE OFF	0	0	0	0	-	-
55520 REPAIRS-MAINTENANCE	437,872	475,000	475,000	475,000	0.0%	0.0%
55525 INVENTORY ADJUSTMENTS	-28,882	0	2,026	0	-	-100.0%
55530 INVENTORY COST VARIANCE	176	0	417	0	-	-100.0%
55800 CONT SERV-ELECTRIC	9	0	0	0	-	-
55820 CONT SERV-O&M PLANT	115,995	130,000	145,900	135,000	3.8%	-7.5%
55840 CONT SERV-MOBILE	130,524	170,000	170,000	170,000	0.0%	0.0%
55860 CONT SERV-OTHER	117,953	95,000	95,000	95,000	0.0%	0.0%
55895 MNSHARP REPAIR EXPENSE	0	0	0	0	-	-
66000 SUPPLIES-BUILDING	182	0	3,620	0	-	-100.0%
66050 SUPPLIES-LUBE	3,824	8,000	8,254	8,000	0.0%	-3.1%
66060 SUPPLIES-MAINTENANCE	41,043	45,000	45,000	50,000	11.1%	11.1%
66070 SUPPLIES-OFFICE	260	0	0	0	-	-
66090 SUPPLIES-OTHER	97	0	0	0	-	-
66110 SUPPLIES-SAFETY	7,513	10,000	10,000	10,000	0.0%	0.0%
66130 SUPPLIES-TOOLS	15,764	20,000	20,000	20,000	0.0%	0.0%
66910 TRAINING EXPENSES	9,452	5,000	5,000	5,000	0.0%	0.0%
77210 RENT-EQUIPMENT	0	2,500	2,500	2,500	0.0%	0.0%
77800 LAUNDRY	13,016	11,000	15,000	12,000	9.1%	-20.0%
88020 PERMITS	610	0	0	0	-	-
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	868,700	974,700	1,001,717	986,784	1.2%	-1.5%
TOTAL	2,372,283	2,544,903	2,571,920	2,720,727	6.9%	5.8%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Facilities & Utilities 67000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	230,696	249,331	249,331	258,098	3.5%	3.5%
40204 SUNDAY PREMIUM	8,741	7,769	7,769	8,934	15.0%	15.0%
44030 HOLIDAY PREMIUM		0	2,913	5,133	-	76.2%
44040 SHIFT	978	1,056	1,056	944	-10.6%	-10.6%
44050 VACATION	16,361	21,563	21,563	22,873	6.1%	6.1%
44060 HOLIDAY	15,410	16,355	13,442	13,973	-14.6%	3.9%
44070 PERSONAL LEAVE	4,759	4,481	4,481	4,658	3.9%	3.9%
44080 SICK	19,260	10,009	10,009	10,440	4.3%	4.3%
SUB TOTAL	296,205	310,566	310,564	325,052	4.7%	4.7%
44090 OVERTIME	42,895	27,000	35,331	27,000	0.0%	-23.6%
SUB TOTAL	339,100	337,566	345,895	352,052	4.3%	1.8%
44200 EMPLOYERS FICA	19,799	20,966	20,966	21,864	4.3%	4.3%
44210 EMPLOYERS FICA/MEDIC	4,630	4,903	4,903	5,113	4.3%	4.3%
44220 EMPLOYERS PERA	24,934	25,317	25,317	26,404	4.3%	4.3%
44230 EMPLOYERS PFML	0	0	0	1,373	-	-
44240 GROUP HOSP/IMD	77,570	94,640	94,640	91,403	-3.4%	-3.4%
44260 GROUP DENTAL	4,564	4,393	4,393	4,499	2.4%	2.4%
44280 GROUP LIFE	407	500	500	501	0.2%	0.3%
44300 LONG-TERM DISABILITY	626	792	792	822	3.7%	3.8%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	132,530	151,511	151,511	151,980	0.3%	0.3%
TOTAL PAYROLL	471,630	489,077	497,407	504,032	3.1%	1.3%
44520 CONTRACT CLEANING		0			-	-
44800 FUEL OIL	3,296	3,420	3,400	3,525	3.1%	3.7%
44820 NATURAL GAS	133,923	313,695	336,015	368,278	17.4%	9.6%
55000 ELECTRICITY	2,318,491	1,026,870	1,165,870	1,018,787	-0.8%	-12.6%
55200 TELEPHONE	526	816	880	816	0.0%	-7.3%
55240 WATER	201,679	188,431	212,431	229,439	21.8%	8.0%
55241 STORM WATER FEE	37,868	45,630	45,630	48,060	5.3%	5.3%
55520 REPAIRS MAINT	12,199	10,000	10,000	10,000	0.0%	0.0%
55750 H2S & SILOXANE MEDIA REPLACEMENT				35,000	-	-
55755 SAMPLING - GAS & OIL				18,000	-	-
55803 CONTRACT SERVICES - OUTSIDE SURFACE MAINT				0	-	-
55835 CONT SERV-GENERATORS	0	325,000	290,751	325,000	0.0%	11.8%
55860 CONT SERV-OTHER	7,078	11,000	11,000	11,000	0.0%	0.0%
66000 SUPPLIES-BUILDING	2,268	5,000	5,000	5,000	0.0%	0.0%
66010 SUPPLIES-EQUIPMENT	2,416	10,000	10,000	10,000	0.0%	0.0%
66060 SUPPLIES-MAINTENANCE	100		217		-	-100.0%
66090 SUPPLIES-OTHER	114	10,000	10,000	10,000	0.0%	0.0%
66110 SUPPLIES-SAFETY	1,729	1,800	2,000	1,800	0.0%	-10.0%
66130 SUPPLIES-TOOLS	1,471	1,800	1,800	1,800	0.0%	0.0%
66360 CHEMICALS-BOILER		2,000	5,386	2,000	0.0%	-62.9%
66910 TRAINING EXPENSES	745	1,000	1,319	2,000	100.0%	51.6%
77800 LAUNDRY	2,477	2,000	2,000	2,000	0.0%	0.0%
88250 DISCOUNTS		0	0		-	-
TOTAL NON-PAYROLL	2,726,380	1,958,462	2,113,699	2,102,505	7.4%	-0.5%
TOTAL	3,198,010	2,447,539	2,611,106	2,606,537	6.5%	-0.2%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Electrical Maintenance 68000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	672,898	797,220	797,219	765,238	-4.0%	-4.0%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	584	715	715	477	-33.2%	-33.2%
44050 VACATION	84,668	82,347	82,347	82,115	-0.3%	-0.3%
44060 HOLIDAY	38,281	44,315	44,315	42,742	-3.5%	-3.6%
44070 PERSONAL LEAVE	10,999	14,772	14,772	14,247	-3.6%	-3.6%
44080 SICK	42,149	32,807	32,807	31,563	-3.8%	-3.8%
SUB TOTAL	849,579	972,176	972,175	936,383	-3.7%	-3.7%
44090 OVERTIME	20,755	17,500	17,000	20,000	14.3%	17.6%
SUB TOTAL	870,334	989,676	989,175	956,383	-3.4%	-3.3%
44200 EMPLOYERS FICA	52,161	61,496	61,496	59,432	-3.4%	-3.4%
44210 EMPLOYERS FICA/MEDIC	12,199	14,382	14,382	13,899	-3.4%	-3.4%
44220 EMPLOYERS PERA	65,300	74,226	74,226	71,729	-3.4%	-3.4%
44230 EMPLOYERS PFML	0	0	0	3,730	-	-
44240 GROUP HOSP/MED	189,756	248,539	248,539	276,489	11.2%	11.2%
44260 GROUP DENTAL	9,406	11,444	11,444	10,491	-8.3%	-8.3%
44280 GROUP LIFE	1,403	1,682	1,682	1,554	-7.6%	-7.6%
44300 LONG-TERM DISABILITY	2,121	2,574	2,574	2,480	-3.6%	-3.7%
SUB TOTAL	332,346	414,343	414,344	439,805	6.1%	6.1%
TOTAL PAYROLL	1,202,680	1,404,019	1,403,519	1,396,188	-0.6%	-0.5%
44500 CONTRACT LABOR	0	0	0	0	-	-
55200 TELEPHONE	3,695	4,104	3,000	3,300	-19.6%	10.0%
55520 REPAIRS-MAINTENANCE	174,379	201,000	189,577	180,000	-10.4%	-5.1%
55800 CONT SERV-ELECTRIC	42,721	6,000	24,990	35,000	483.3%	40.1%
55835 CONT SERV-GENERATORS	32,330	30,000	30,000	35,000	16.7%	16.7%
55860 CONT SERV-OTHER	0	0	0	0	-	-
55895 MNSHARP REPAIR EXPENSE	0	0	0	0	-	-
66060 SUPPLIES-MAINTENANCE	25,129	24,000	28,939	30,000	25.0%	3.7%
66090 SUPPLIES-OTHER	0	0	0	0	-	-
66110 SUPPLIES-SAFETY	6,251	4,800	3,000	2,000	-58.3%	-33.3%
66130 SUPPLIES-TOOLS	5,348	5,500	5,500	4,600	-16.4%	-16.4%
66910 TRAINING EXPENSES	27,971	16,300	15,179	6,000	-63.2%	-60.5%
77210 RENT-EQUIPMENT	0	7,200	0	2,000	-72.2%	-
77800 LAUNDRY	8,091	8,800	8,414	9,800	11.4%	16.5%
88020 PERMITS	0	0	0	0	-	-
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	325,915	307,704	308,599	307,700	0.0%	-0.3%
TOTAL	1,528,595	1,711,723	1,712,118	1,703,888	-0.5%	-0.5%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Planning & Engineering 70000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	739,694	835,107	835,107	881,860	5.6%	5.6%
44040 SHIFT	1,987	55	55	119	113.7%	113.7%
44050 VACATION	77,248	70,010	70,010	78,347	11.9%	11.9%
44060 HOLIDAY	42,135	45,042	45,042	47,920	6.4%	6.4%
44070 PERSONAL LEAVE	17,162	15,014	15,014	15,973	6.4%	6.4%
44080 SICK	11,010	31,170	31,170	33,272	6.7%	6.7%
SUB TOTAL	889,236	996,398	996,399	1,057,490	6.1%	6.1%
44090 OVERTIME	9,886	16,000	16,000	9,400	-41.3%	-41.3%
SUB TOTAL	899,122	1,012,398	1,012,399	1,066,890	5.4%	5.4%
44200 EMPLOYERS FICA	53,396	62,033	62,033	64,815	4.5%	4.5%
44210 EMPLOYERS FICA/MEDIC	12,488	14,728	14,728	15,518	5.4%	5.4%
44220 EMPLOYERS PERA	67,097	75,930	75,930	80,017	5.4%	5.4%
44230 EMPLOYERS PFML	0	0	0	4,161	-	-
44240 GROUP HOSP/MED	217,185	248,713	248,713	310,012	24.6%	24.6%
44260 GROUP DENTAL	10,947	11,768	11,768	12,210	3.8%	3.8%
44280 GROUP LIFE	1,491	1,825	1,825	1,859	1.9%	1.9%
44300 LONG-TERM DISABILITY	1,881	2,640	2,640	2,802	6.1%	6.1%
SUB TOTAL	364,485	417,637	417,637	491,393	17.7%	17.7%
TOTAL PAYROLL	1,263,607	1,430,035	1,430,035	1,558,282	9.0%	9.0%
55200 TELEPHONE	3,021	4,500	3,144	3,240	-28.0%	3.1%
55210 TELEMETERING	732	750	732	780	4.0%	6.6%
55860 CONT SERV-OTHER				7,440	-	-
55870 CONT SERV-DP MAINT	21,634	32,000	32,000	29,300	-8.4%	-8.4%
66010 SUPPLIES-EQUIPMENT	0	0	0	0	-	-
66070 SUPPLIES-OFFICE	0	0	0	0	-	-
66090 SUPPLIES-OTHER	9,988	9,500	9,500	11,000	15.8%	15.8%
66910 TRAINING EXPENSES	8,769	14,000	12,000	11,350	-18.9%	-5.4%
77800 LAUNDRY	824	1,200	1,000	820	-31.7%	-18.0%
77810 ENGINEERING SERVICES	1,350	5,000	2,000	4,000	-20.0%	100.0%
77900 SOLID WASTE MANAGEMENT F	0	0	0	0	-	-
88000 DUES	1,593	5,000	5,000	2,031	-59.4%	-59.4%
88010 PUBLICATIONS	0	1,000	1,000	1,000	0.0%	0.0%
88600 GRANTS TO GOV UNIT	10,889	10,000	11,414	10,000	0.0%	-12.4%
TOTAL NON-PAYROLL	58,800	82,950	77,790	80,961	-2.4%	4.1%
TOTAL	1,322,407	1,512,985	1,507,825	1,639,243	8.3%	8.7%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Management Information Services 74000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	377,945	435,401	435,400	454,457	4.4%	4.4%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	-1,758	147	147	98	-33.4%	-33.4%
44050 VACATION	42,783	35,630	35,630	41,068	15.3%	15.3%
44060 HOLIDAY	22,400	23,417	23,417	24,807	5.9%	5.9%
44070 PERSONAL LEAVE	6,741	7,806	7,806	8,269	5.9%	5.9%
44080 SICK	46,424	15,660	15,660	16,659	6.4%	6.4%
SUB TOTAL	494,535	518,061	518,061	545,358	5.3%	5.3%
44090 OVERTIME	15,853	13,500	14,576	15,650	15.9%	7.4%
SUB TOTAL	510,388	531,561	532,637	561,008	5.5%	5.3%
44200 EMPLOYERS FICA	30,225	38,506	38,506	40,297	4.7%	4.7%
44210 EMPLOYERS FICA/MEDIC	7,069	7,739	7,739	8,166	5.5%	5.5%
44220 EMPLOYERS PERA	38,367	39,867	39,867	42,076	5.5%	5.5%
44230 EMPLOYERS PFML	0	0	0	2,188	-	-
44240 GROUP HOSP/MED	140,927	159,098	159,098	198,503	24.8%	24.8%
44260 GROUP DENTAL	7,120	7,327	7,327	7,557	3.1%	3.1%
44280 GROUP LIFE	1,006	1,051	1,051	1,070	1.8%	1.8%
44300 LONG-TERM DISABILITY	1,243	1,372	1,372	1,445	5.3%	5.3%
44350 UNEMPLOYMENT	0	0	0	0	-	-
SUB TOTAL	225,957	254,960	254,961	301,301	18.2%	18.2%
TOTAL PAYROLL	736,345	786,521	787,597	862,309	9.6%	9.5%
55200 TELEPHONE	6,797	6,746	6,171	6,288	-6.8%	1.9%
55210 TELEMETER	44,521	46,002	50,758	49,349	7.3%	-2.8%
55813 CONT SERV-DISP ELECTRONIC	0	0	0	0	-	-
55868 CONT SERV-HARDWARE MAIN	28,915	27,656	38,922	47,373	71.3%	21.7%
55870 CONT SERV-DP MAINT	164,265	164,289	159,892	191,135	16.3%	19.5%
66010 SUPPLIES-EQUIPMENT	85,533	86,246	79,500	74,837	-13.2%	-5.9%
66070 SUPPLIES-OFFICE	0	0	52	0	-	-100.0%
66090 SUPPLIES-OTHER	481	400	794	480	20.0%	-39.5%
66125 SUPPLIES-SOFTWARE	3,785	4,450	3,620	12,165	173.4%	236.0%
66910 TRAINING EXPENSES	4,768	3,870	2,803	2,617	-32.4%	-6.6%
77800 LAUNDRY	0	0	0	0	-	-
77810 ENGINEERING SERV	144,399	198,624	175,551	157,592	-20.7%	-10.2%
88000 DUES	0	0	0	0	-	-
88010 PUBLIC/COMM SERV	0	0	0	0	-	-
TOTAL NON-PAYROLL	483,464	538,283	518,063	541,835	0.7%	4.6%
TOTAL	1,219,809	1,324,804	1,305,660	1,404,144	6.0%	7.5%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Lab Services 77000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	576,910	546,595	546,595	565,194	3.4%	3.4%
44040 SHIFT	1	0	0	0	-	-
44050 VACATION	86,288	60,189	60,189	63,936	6.2%	6.2%
44060 HOLIDAY	32,838	30,456	30,456	31,831	4.5%	4.5%
44070 PERSONAL LEAVE	11,225	10,152	10,152	10,610	4.5%	4.5%
44080 SICK	12,451	21,256	21,256	22,401	5.4%	5.4%
SUB TOTAL	719,713	668,648	668,648	693,972	3.8%	3.8%
44090 OVERTIME	1,865	3,000	2,500	1,800	-40.0%	-28.0%
SUB TOTAL	721,578	671,648	671,148	695,772	3.6%	3.7%
44200 EMPLOYERS FICA	43,123	47,191	47,191	48,652	3.1%	3.1%
44210 EMPLOYERS FICA/MEDIC	10,084	9,770	9,770	10,120	3.6%	3.6%
44220 EMPLOYERS PERA	54,240	50,374	50,374	52,183	3.6%	3.6%
44230 EMPLOYERS PFML	0	0	0	2,714	-	-
44240 GROUP HOSP/MED	149,779	139,786	139,786	181,286	29.7%	29.7%
44260 GROUP DENTAL	7,522	6,491	6,491	6,752	4.0%	4.0%
44280 GROUP LIFE	1,348	1,202	1,202	1,203	0.0%	0.0%
44300 LONG-TERM DISABILITY	1,870	1,772	1,772	1,839	3.8%	3.8%
SUB TOTAL	267,966	256,586	256,586	304,748	18.8%	18.8%
TOTAL PAYROLL	989,544	928,234	927,734	1,000,521	7.8%	7.8%
55200 TELEPHONE	1,597	1,500	1,700	1,800	20.0%	5.9%
55860 CONT SERV-OTHER	41,471	20,000	20,000	49,580	147.9%	147.9%
55870 CONT SERV-DP MAINT	18,671	18,700	18,671	19,236	2.9%	3.0%
66010 SUPPLIES - EQUIPMENT	10,359	6,000	8,648	12,354	105.9%	42.9%
66040 SUPPLIES-LAB	52,494	60,000	60,000	60,000	0.0%	0.0%
66070 SUPPLIES-OFFICE	495	20	35	360	1700.0%	928.6%
66090 SUPPLIES-OTHER	0	50	50	0	-100.0%	-100.0%
66910 TRAINING EXPENSES	630	700	700	700	0.0%	0.0%
77800 LAUNDRY	2,400	2,500	1,800	1,800	-28.0%	0.0%
77820 LAB SERVICES	65,980	80,000	70,000	70,224	-12.2%	0.3%
88000 DUES	0	0	0	0	-	-
88010 PUBLICATIONS	0	0	0	0	-	-
88020 PERMITS & CERTIFICATIONS	49,898	60,000	55,000	50,150	-16.4%	-8.8%
88250 DISCOUNTS	0	0	0	0	-	-
88620 PROGRAM DEVELOP	0	0	0	0	-	-
TOTAL NON-PAYROLL	243,995	249,470	236,604	266,204	6.7%	12.5%
TOTAL	1,233,539	1,177,704	1,164,338	1,266,725	7.6%	8.8%

**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	\$ -	\$ -	\$ -	\$ -	-	-
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	\$ 3,725,699	\$ 4,118,645	\$ 4,120,842	\$ 4,251,063	3.2%	3.2%
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	\$ 807,651	\$ 875,464	\$ 867,645	\$ 875,727	0.0%	0.9%
TOTAL	\$ 5,979,082	\$ 6,628,573	\$ 6,633,341	\$ 6,688,534	0.9%	0.8%

This page is intentionally left blank.

Direct Solid Waste Departments

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Materials Recovery Center 51000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	356,851	396,510	396,511	447,852	12.9%	12.9%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	7	0	0	0	-	-
44050 VACATION	27,256	27,147	27,147	28,530	5.1%	5.1%
44060 HOLIDAY	20,406	20,857	20,857	23,353	12.0%	12.0%
44070 PERSONAL LEAVE	5,989	6,952	6,952	7,784	12.0%	12.0%
44080 SICK	6,738	16,281	16,281	18,470	13.4%	13.4%
SUB TOTAL	417,247	467,747	467,747	525,989	12.5%	12.5%
44090 OVERTIME	18,752	20,000	20,000	19,000	-5.0%	-5.0%
SUB TOTAL	435,999	487,747	487,747	544,989	11.7%	11.7%
44200 EMPLOYERS FICA	25,889	35,903	35,903	39,429	9.8%	9.8%
44210 EMPLOYERS FICA/MEDIC	6,055	7,081	7,081	7,911	11.7%	11.7%
44220 EMPLOYERS PERA	32,168	36,581	36,581	40,874	11.7%	11.7%
44230 EMPLOYERS PFML	0	0	0	2,125	-	-
44240 GROUP HOSPMED	75,075	84,187	84,187	125,134	48.6%	48.6%
44260 GROUP DENTAL	4,507	4,402	4,402	5,639	28.1%	28.1%
44280 GROUP LIFE	811	996	996	1,081	8.5%	8.5%
44300 LONG-TERM DISABILITY	796	1,240	1,240	1,394	12.4%	12.5%
44350 UNEMPLOYMENT COMP	16,327	5,000	5,000	5,000	0.0%	0.0%
SUB TOTAL	161,628	175,390	175,390	228,587	30.3%	30.3%
TOTAL PAYROLL	597,827	663,137	663,137	773,577	16.7%	16.7%
44520 CONTRACT CLEANING	4,068	5,000	5,000	4,500	-10.0%	-10.0%
44800 FUEL-FUEL OIL	0	0	0	0	-	-
44830 FUEL-PROPANE	931	3,500	3,500	2,500	-28.6%	-28.6%
55000 ELECTRICITY	7,629	9,000	7,272	7,526	-16.4%	3.5%
55200 TELEPHONE	1,459	1,600	1,600	1,400	-12.5%	-12.5%
55210 TELEMETER	4,400	4,800	4,800	5,000	4.2%	4.2%
55230 DIESEL	5,582	8,000	8,000	8,000	0.0%	0.0%
55240 WATER	0	0	0	0	-	-
55702 SW DISPOSAL-MRC	239,625	252,887	252,887	288,674	14.2%	14.2%
55704 SW HAULING-MRC	218,881	225,000	225,000	205,364	-8.7%	-8.7%
55706 SW DISPOSAL-COMMUNITY ASSISTANC	1,957	2,000	2,000	2,000	0.0%	0.0%
55790 CONT SERV-DISP HH RECYCLING	35,817	45,000	45,000	45,000	0.0%	0.0%
55807 CONT SERV-WOOD GRINDING	4,449	3,000	3,000	4,500	50.0%	50.0%
55808 CONT SERV-SNOW PLOWING	3,193	15,000	15,000	12,000	-20.0%	-20.0%
55810 CONT SERV-DISP-APPL	0	0	0	0	-	-
55812 CONT SERV-MATRESSES	104,640	115,000	115,000	128,000	11.3%	11.3%
55813 CONT SERV-DISP-ELECTRONICS	42,126	45,000	45,000	47,000	4.4%	4.4%
55815 CONT SERV-DISP TIRE	58,141	52,000	52,000	55,000	5.8%	5.8%
55860 CONT SERV-OTHER	13,457	25,000	25,000	20,000	-20.0%	-20.0%
55871 CONT SERV-MOBILE DEVICE	3,175	3,000	3,000	3,500	16.7%	16.7%
55895 MNSHARP REPAIR EXPENSE	0	1,000	1,000	0	-100.0%	-100.0%
66010 SUPPLIES-EQUIP	2,134	2,000	2,000	2,500	25.0%	25.0%
66070 SUPPLIES-OFFICE	764	300	300	650	116.7%	116.7%
66090 SUPPLIES-OTHER	4,937	3,000	3,000	5,250	75.0%	75.0%
66110 SUPPLIES-SAFETY	460	0	0	450	-	-
66120 SUPPLIES-SITE	1,615	3,000	3,000	3,000	0.0%	0.0%
66910 TRAINING EXPENSES	2,387	0	2,214	2,500	-	12.9%
66940 LICENSE REIMBURSE	0	0	0	0	-	-
77210 RENT-EQUIPMENT	5,061	5,000	5,000	0	-100.0%	-100.0%
77640 LEASE-LAND DULUTH AIR	11,406	12,600	12,600	13,104	4.0%	4.0%
77800 LAUNDRY	9,781	7,500	7,500	9,500	26.7%	26.7%
88000 DUES	1,640	1,000	1,000	1,650	65.0%	65.0%
88210 COPYING & PRINTING	6,152	8,500	8,500	8,500	0.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	795,867	858,687	859,173	887,068	3.3%	3.2%
TOTAL	1,393,494	1,521,824	1,522,310	1,660,645	9.1%	9.1%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Yard Waste/Organics 55000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 2026/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	141,449	152,857	152,856	159,348	4.2%	4.2%
44020 SUNDAY PREMIUM	360	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	2,239	2,149	-4.0%	-4.0%
44040 SHIFT	204	166	166	208	24.9%	24.9%
44050 VACATION	12,819	15,577	15,577	15,133	-2.8%	-2.8%
44060 HOLIDAY	6,660	10,403	8,164	8,362	2.4%	2.4%
44070 PERSONAL LEAVE	2,055	2,721	2,721	2,487	2.4%	2.4%
44080 SICK	1,958	5,704	5,704	5,977	4.8%	4.8%
SUB TOTAL	165,505	187,428	187,427	193,964	3.5%	3.5%
44090 OVERTIME	4,882	5,000	5,000	5,150	3.0%	3.0%
SUB TOTAL	170,387	192,428	192,427	199,114	3.5%	3.5%
44200 EMPLOYERS FICA	10,179	17,593	17,593	17,985	2.2%	2.2%
44210 EMPLOYERS FICA/MEDIC	2,381	2,799	2,799	2,896	3.5%	3.5%
44220 EMPLOYERS PERA	12,831	14,432	14,432	14,933	3.5%	3.5%
44230 EMPLOYERS PFML	0	0	0	777	-	-
44240 GROUP HOSPMED	43,870	46,652	46,652	56,468	21.0%	21.0%
44260 GROUP DENTAL	2,244	2,154	2,154	2,252	4.5%	4.5%
44280 GROUP LIFE	296	377	377	372	-1.5%	-1.5%
44300 LONG-TERM DISABILITY	384	490	490	508	3.6%	3.6%
44350 UNEMPLOYMENT COMP	1,844	4,000	4,500	4,500	12.5%	0.0%
SUB TOTAL	74,029	88,497	88,998	100,690	13.8%	13.1%
TOTAL PAYROLL	244,416	280,925	281,425	295,803	6.7%	6.5%
44500 CONTRACT LABOR	0	0	0	0	-	-
55000 ELECTRICITY	6,438	8,000	5,883	6,088	-23.9%	3.5%
55200 TELEPHONE	666	800	800	700	-12.5%	-12.5%
55230 DIESEL	8,845	10,000	10,000	10,000	0.0%	0.0%
55240 WATER	3,353	2,700	2,700	4,000	48.1%	48.1%
55794 CONT SERV-DISP ORGANICS OVERS	900	1,600	1,600	1,100	-31.3%	-31.3%
55795 CONT SERV-DISP ORGANICS REJECTS	215	400	400	500	25.0%	25.0%
55806 CONT SERV-BAGGING	21,481	23,000	23,000	22,750	-1.1%	-1.1%
55807 CONT SERV-WOOD GRINDING	32,509	28,000	28,000	33,000	17.9%	17.9%
55860 CONTRACT SERV-OTHER	14,056	16,000	16,000	15,250	-4.7%	-4.7%
55871 CONT SERV-MOBILE DEVICES	7,994	9,000	9,000	3,500	-61.1%	-61.1%
66070 SUPPLIES-OFFICE	0	0	233	3,000	-25.0%	-100.0%
66090 SUPPLIES-OTHER	2,933	4,000	4,000	3,000	-25.0%	-25.0%
66110 SUPPLIES-SAFETY	196	250	250	250	0.0%	0.0%
66700 LEGAL	0	0	0	0	-	-
66910 TRAINING EXPENSES	365	2,000	2,000	3,000	50.0%	50.0%
66940 LICENSE REIMBURSE	0	0	0	0	-	-
77210 RENT-EQUIPMENT	51,917	50,000	50,000	54,000	8.0%	8.0%
77400 TRAVEL	0	0	0	1,800	-	-
77800 LAUNDRY	0	500	500	500	0.0%	0.0%
88000 DUES	1,085	1,500	1,500	1,500	0.0%	0.0%
88010 PUBLICATIONS	0	0	0	0	-	-
88210 COPYING & PRINTING	54	10,000	10,000	12,000	20.0%	20.0%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	153,007	167,750	165,866	172,938	3.1%	4.3%
TOTAL	397,423	448,675	447,291	472,741	5.4%	5.7%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Household Hazardous Waste 56000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	280,323	325,507	325,507	338,167	3.9%	3.9%
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	34	25	25	42	69.2%	68.5%
44050 VACATION	29,281	28,637	28,637	29,930	4.5%	4.5%
44060 HOLIDAY	16,185	17,717	17,717	17,731	0.1%	0.1%
44070 PERSONAL LEAVE	4,247	5,906	5,906	5,910	0.1%	0.1%
44080 SICK	13,977	13,664	13,664	13,785	0.9%	0.9%
SUB TOTAL	344,047	391,456	391,457	405,566	3.6%	3.6%
44090 OVERTIME	3,361	3,000	3,000	3,500	16.7%	16.7%
SUB TOTAL	347,408	394,456	394,457	409,066	3.7%	3.7%
44200 EMPLOYERS FICA	20,719	30,119	30,119	31,002	2.9%	2.9%
44210 EMPLOYERS FICA/MEDIC	4,846	5,728	5,728	5,940	3.7%	3.7%
44220 EMPLOYERS PERA	26,020	29,202	29,202	30,680	5.1%	5.1%
44230 EMPLOYERS PFML	0	0	0	1,595	-	-
44240 GROUP HOSP/MED	88,446	104,205	104,205	108,266	3.9%	3.9%
44260 GROUP DENTAL	4,797	5,204	5,204	4,578	-12.0%	-12.0%
44280 GROUP LIFE	595	639	639	626	-2.0%	-2.0%
44300 LONG-TERM DISABILITY	895	1,024	1,024	1,028	0.3%	0.4%
SUB TOTAL	146,318	176,121	176,120	183,715	4.3%	4.3%
TOTAL PAYROLL	493,726	570,577	570,577	592,781	3.9%	3.9%
44520 CONTRACT CLEANING	3,816	5,000	5,000	5,000	0.0%	0.0%
44820 FUEL- NATURAL GAS	4,521	8,000	8,000	6,500	-18.8%	-18.8%
55000 ELECTRICITY	7,535	8,000	6,803	7,041	-12.0%	3.5%
55200 TELEPHONE	300	350	350	1,000	185.7%	185.7%
55230 DIESEL	0	400	400	450	12.5%	12.5%
55240 WATER	0	0	0	0	-	-
55791 CONT SERV-DISP MEDICAL SHARI	3,420	4,000	4,000	4,000	0.0%	0.0%
55792 CONT SERV-DISP PHARMACEUTIC	764	800	800	500	-37.5%	-37.5%
55793 CONT SERV-DISP OIL & FILTERS	-535	0	0	0	-	-
55808 CONT SERV-SNOW PLOWING	1,200	1,500	1,500	1,500	0.0%	0.0%
55814 CONT SERV-DISP FLUOR	18,580	22,000	22,000	23,350	6.1%	6.1%
55816 CONT SERV-DISP LOCAL	125,852	100,000	100,000	100,000	0.0%	0.0%
55817 CONT SERV-DISP COUNTY	72,869	90,000	90,000	90,000	0.0%	0.0%
55819 CONT SERV-DISP PAINT CARE	120,513	115,000	115,000	120,000	4.3%	4.3%
55860 CONT SERV-OTHER	22,624	27,000	27,000	26,000	-3.7%	-3.7%
55871 CONT SERV-MOBILE DEVICE	1,925	2,500	2,500	2,500	0.0%	0.0%
66000 SUPPLIES-BUILDING	117	1,000	1,000	1,000	0.0%	0.0%
66010 SUPPLIES-EQUIPMENT	821	2,000	2,000	2,000	0.0%	0.0%
66070 SUPPLIES-OFFICE	251	200	200	300	50.0%	50.0%
66090 SUPPLIES-OTHER	1,370	2,000	2,000	1,500	-25.0%	-25.0%
66110 SUPPLIES-SAFETY	1,853	2,000	2,000	2,000	0.0%	0.0%
66150 SUPPLIES-SHIPING	36,904	25,000	25,000	38,000	52.0%	52.0%
66700 LEGAL	0	0	0	0	-	-
66910 TRAINING EXPENSES	0	0	0	0	-	-
66940 LICENSE REIMBURSE	203	500	500	500	0.0%	0.0%
77400 TRAVEL	149	500	500	500	0.0%	0.0%
77800 LAUNDRY	5,292	4,500	4,500	5,750	27.8%	27.8%
88000 DUES	71	0	0	0	-	-
88010 PUBLICATIONS	0	0	0	0	-	-
88020 PERMITS	0	0	0	0	-	-
88210 COPYING & PRINTING	540	600	600	700	16.7%	16.7%
88250 DISCOUNTS	0	0	0	0	-	-
88600 GRANTS TO GOV UNITS	102,640	95,000	95,000	103,500	8.9%	8.9%
TOTAL NON-PAYROLL	533,595	517,850	516,653	543,591	5.0%	5.2%
TOTAL	1,027,321	1,088,427	1,087,230	1,136,372	4.4%	4.5%

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Environmental Programs Solid Waste 57000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	263,518	285,223	285,220	300,540	5.4%	5.4%
44020 SUNDAY PREMIUM	430	608	608	492	-19.0%	-19.0%
44040 SHIFT	165	95	95	162	70.3%	71.0%
44050 VACATION	27,525	25,402	25,402	26,553	4.5%	4.5%
44060 HOLIDAY	14,719	15,613	15,613	16,332	4.6%	4.6%
44070 PERSONAL LEAVE	4,999	5,204	5,204	5,444	4.6%	4.6%
44080 SICK	4,834	11,248	11,248	11,724	4.2%	4.2%
SUB TOTAL	316,190	343,393	343,391	361,247	5.2%	5.2%
44090 OVERTIME	29,693	20,000	20,000	23,000	15.0%	15.0%
SUB TOTAL	345,883	363,393	363,391	384,247	5.7%	5.7%
44200 EMPLOYERS FICA	20,205	22,598	22,598	23,892	5.7%	5.7%
44210 EMPLOYERS FICA/MEDIC	4,725	5,285	5,285	5,588	5.7%	5.7%
44220 EMPLOYERS PERA	25,655	27,254	27,254	28,819	5.7%	5.7%
44230 EMPLOYERS PFML	0	0	0	1,499	-	-
44240 GROUP HOSP/IMED	83,149	93,137	93,137	115,985	24.5%	24.5%
44260 GROUP DENTAL	4,531	4,501	4,501	4,662	3.6%	3.6%
44280 GROUP LIFE	622	626	626	641	2.3%	2.3%
44300 LONG-TERM DISABILITY	872	908	908	956	5.2%	5.2%
SUB TOTAL	139,759	154,311	154,311	182,040	18.0%	18.0%
TOTAL PAYROLL	485,642	517,702	517,702	566,287	9.4%	9.4%
55200 TELEPHONE	210	210	210	210	0.0%	0.0%
55818 CONT-SERV-RECY-SHEDS	80,781	92,000	92,000	87,000	-5.4%	-5.4%
55860 CONT SERV-OTHER	7,511	16,400	16,400	25,150	53.4%	53.4%
55861 CONT SERV-OTHER-YW/ORG	13,836	21,500	21,500	23,960	11.4%	11.4%
55862 CONT SERV-OTHER-HHW	1,012	500	500	500	0.0%	0.0%
55863 CONT SERV-OTHER-REC	2,811	39,900	39,900	14,000	-64.9%	-64.9%
55870 CONT SERV-DP MAINT	3,489	4,422	4,344	4,500	1.8%	3.6%
55880 CONT SERV-AD AGENCY	0	0	0	0	-	-
55950 WASTE SORT	0	0	0	0	-	-
66010 SUPPLIES-EQUIPMENT	0	0	0	0	-	-
66090 SUPPLIES-OTHER	3,206	3,650	3,650	3,500	-4.1%	-4.1%
66091 SUPPLIES-OTHER-YW/ORG	6,915	10,050	10,050	13,600	35.3%	35.3%
66092 SUPPLIES-OTHER-HHW	385	2,300	2,300	2,500	8.7%	8.7%
66093 SUPPLIES-OTHER-REC	9,359	11,850	16,040	17,000	43.5%	6.0%
66910 TRAINING EXPENSES	7,693	10,070	10,070	7,950	-21.1%	-21.1%
77020 PUBLIC INFORMATION	2,503	6,275	6,455	4,513	-28.1%	-30.1%
77021 PUBLIC INFORMATION-YW/ORG	5,109	13,000	13,000	9,500	-26.9%	-26.9%
77022 PUBLIC INFORMATION-HHW	4,546	3,700	3,700	3,000	-18.9%	-18.9%
77023 PUBLIC INFORMATION-REC	9,645	13,300	13,300	15,040	13.1%	13.1%
88000 DUES	1,172	1,040	1,040	880	-15.4%	-15.4%
88010 PUBLICATIONS	0	0	0	0	-	-
88200 POSTAGE	0	0	0	0	-	-
88210 COPYING & PRINTING	-277	500	500	500	0.0%	0.0%
88211 COPYING & PRINTING-YW/ORG	1,910	4,500	4,500	3,500	-22.2%	-22.2%
88212 COPYING & PRINTING-HHW	670	1,150	1,150	1,150	0.0%	0.0%
88213 COPYING & PRINTING-REC	1,467	2,000	2,000	2,000	0.0%	0.0%
88250 DISCOUNTS	0	0	0	0	-	-
88600 GRANTS TO GOV UNITS	129,572	148,000	148,000	153,000	3.4%	3.4%
88620 PROGRAM DEVELOPMENT	27,182	50,250	50,250	65,000	29.4%	29.4%
88621 PROGRAM DEVELOPMENT-YW	15,455	30,450	30,450	21,300	-30.0%	-30.0%
88622 PROGRAM DEVELOPMENT-HH'	18,854	35,000	35,000	35,500	1.4%	1.4%
88623 PROGRAM DEVELOPMENT-REI	66,803	20,000	20,000	9,300	-53.5%	-53.5%
TOTAL NON-PAYROLL	421,819	542,017	546,309	524,053	-3.3%	-4.1%
TOTAL	907,461	1,059,719	1,064,011	1,090,340	2.9%	2.5%

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

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
OPERATIONS						
WASTEWATER TREATMENT						
40000 CLEAN WATER PRODUCTION	\$ -	\$ -	\$ -	\$ -	-	-
42000 CONVEYANCE SYSTEM	\$ -	\$ -	\$ -	\$ -	-	-
43000 BIOSOLIDS	\$ -	\$ -	\$ -	\$ -	-	-
47000 ENV PROG WW	\$ -	\$ -	\$ -	\$ -	-	-
48000 WW GRANTS	\$ -	\$ -	\$ -	\$ -	-	-
SUB TOTAL	\$ -	\$ -	\$ -	\$ -	-	-
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	\$ 6,516,170	\$ 6,786,511	\$ 6,673,950	\$ 7,687,283	13.3%	15.2%
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	\$ -	\$ -	\$ -	\$ 63,908	-	-
TOTAL	<u>\$ 6,516,170</u>	<u>\$ 6,786,511</u>	<u>\$ 6,673,950</u>	<u>\$ 7,906,631</u>	<u>16.5%</u>	<u>18.5%</u>

This page is intentionally left blank.

Direct Transfer Station Departments

This page is intentionally left blank.

WESTERN LAKE SUPERIOR SANITARY DISTRICT
Transfer Station 50000

	ACTUAL 2024	BUDGET 2025	ESTIMATE 2025	BUDGET 2026	% CHANGE BUDG 26/ BUDG 2025	% CHANGE BUDG 26/ EST 2025
44010 DIRECT WAGES	46,604	48,494	48,492	46,734	-3.6%	-3.6%
44020 SUNDAY PREMIUM	0	0	0	0	-	-
44030 HOLIDAY PREMIUM	0	0	0	0	-	-
44040 SHIFT	4	0	0	0	-	-
44050 VACATION	3,485	5,828	5,828	4,926	-15.5%	-15.5%
44060 HOLIDAY	2,276	2,729	2,729	2,598	-4.8%	-4.8%
44070 PERSONAL LEAVE	596	910	910	866	-4.8%	-4.8%
44080 SICK	219	1,175	1,175	1,175	0.0%	0.0%
SUB TOTAL	53,184	59,136	59,135	56,299	-4.8%	-4.8%
44090 OVERTIME	1,216	800	800	1,300	62.5%	62.5%
SUB TOTAL	54,400	59,936	59,935	57,599	-3.9%	-3.9%
44200 EMPLOYERS FICA	3,104	9,379	9,379	9,211	-1.8%	-1.8%
44210 EMPLOYERS FICA/MEDIC	726	878	878	844	-3.9%	-3.9%
44220 EMPLOYERS PERA	3,900	4,495	4,495	4,320	-3.9%	-3.9%
44230 EMPLOYERS PFML	0	0	0	225	-	-
44240 GROUP HOSP/MED	12,889	15,044	15,044	17,003	13.0%	13.0%
44260 GROUP DENTAL	747	769	769	787	2.4%	2.4%
44280 GROUP LIFE	140	159	159	146	-8.2%	-8.0%
44300 LONG-TERM DISABILITY	149	157	157	149	-5.0%	-4.8%
SUB TOTAL	21,655	30,881	30,880	32,685	5.8%	5.8%
TOTAL PAYROLL	76,055	90,817	90,815	90,284	-0.6%	-0.6%
44520 CONTRACT CLEANING	4,680	5,000	5,000	4,860	-2.8%	-2.8%
55000 ELECTRICITY	5,803	8,200	6,719	6,955	-15.2%	3.5%
55200 TELEPHONE	350	450	450	420	-6.7%	-6.7%
55701 SW DISPOSAL-RESIDUE	4,352,875	4,646,963	4,541,378	4,590,222	-1.2%	1.1%
55703 TR STA OPER & TRANS	2,035,859	1,990,881	1,978,391	2,835,578	42.4%	43.3%
55705 ANNUAL UNACCEPTABLE INCE	9,598	8,000	8,000	9,600	20.0%	20.0%
55810 CONT SERV-DISP APPL	0	0	0	0	-	-
55813 CONT SERV-DISP ELECTR	1,023	2,000	2,000	2,000	0.0%	0.0%
55815 CONT SERV-DISP TIRE	811	1,000	1,181	1,000	0.0%	-15.3%
55860 CONT SERV-OTHER	22,732	24,000	24,000	28,200	17.5%	17.5%
55870 CONT SERV-DP MAINT	4,823	5,000	5,000	5,280	5.6%	5.6%
55900 CONT SERV-ENFORCEMENT	0	0	0	0	-	-
66000 SUPPLIES-BLDG	0	1,000	1,000	1,500	50.0%	50.0%
66090 SUPPLIES-OTHER	0	1,200	1,200	1,000	-16.7%	-16.7%
66910 TRAINING EXPENSES	0	0	5,190	0	-	-
66940 LICENSE REIMBURSE	0	0	1,626	0	-	-100.0%
88000 DUES	835	1,500	1,500	350	-76.7%	-76.7%
88210 COPYING & PRINTING	726	500	500	1,000	100.0%	100.0%
88250 DISCOUNTS	0	0	0	0	-	-
TOTAL NON-PAYROLL	6,440,115	6,695,694	6,583,135	7,487,965	11.8%	13.7%
TOTAL	6,516,170	6,786,511	6,673,950	7,578,249	11.7%	13.5%

This page is intentionally left blank.

Personnel Budget

This page is intentionally left blank.

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

This page is intentionally left blank.

Capital Budget

This page is intentionally left blank.

Year	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL
Safety Essential Projects											
AerFlash 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	\$50,000	\$0	\$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	\$725,000	\$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	\$5,085,000	\$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	\$2,500,000	\$0	\$0	\$0	\$1,030,000	\$0	\$0	\$0	\$0	\$0	\$1,030,000
Woodland Interceptor CIPP	\$0	\$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
Gravley 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 Replacements	\$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	\$9,451,000	\$9,000,000	\$0	\$0	\$31,600,000
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	\$714,175	\$0	\$0	\$131,593	\$0	\$0	\$0	\$0	\$1,912,429
WVTP Scanning - Building Information Modeling	\$0	\$90,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$90,000
B9 Bathroom Remodel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
Building Floor Drain Rehabilitation	\$155,000	\$0	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$555,000
Perimeter Security/Access Control Improvements	\$0	\$150,000	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Site Pavement Improvements	\$40,000	\$0	\$60,000	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0	\$0	\$280,000
Site Utility Improvements (Stormwater)	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$300,000
Building Precast Panel Rehabilitation	\$0	\$145,000	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0	\$295,000
Subtotal	\$295,000	\$965,000	\$160,000	\$714,175	\$160,000	\$1,136,661	\$291,593	\$100,000	\$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	\$0	\$600,000
Eops Data Warehouse Upgrades	\$10,000	\$0	\$15,000	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	\$0	\$70,000
SCADA Alarm Management Improvements	\$25,000	\$0	\$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	\$0	\$100,000
Virtual Server (Simplifly) Upgrade	\$0	\$275,000	\$0	\$0	\$0	\$275,000	\$0	\$275,000	\$0	\$0	\$0	\$825,000
Complexity SCADA Upgrade	\$100,000	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000	\$0	\$0	\$0	\$300,000
Network Risk Assessment & Security Mgmt. Improvements	\$110,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110,000
Firewall Improvements	\$0	\$150,000	\$0	\$100,000	\$100,000	\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$700,000
Subtotal	\$295,000	\$925,000	\$165,000	\$100,000	\$115,000	\$1,115,000	\$215,000	\$100,000	\$275,000	\$100,000	\$100,000	\$2,730,000
Mobile Equipment Replacements												
WVTP/Conveyance Mobile Equipment	\$50,000	\$0	\$50,000	\$0	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$0	\$250,000
Biosolids Mobile Equipment	\$215,000	\$175,000	\$200,000	\$285,000	\$430,000	\$225,000	\$195,000	\$150,000	\$230,000	\$230,000	\$230,000	\$2,365,000
Field Loader (621D) Tire Replacement	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
District Fleet Vehicles	\$150,000	\$0	\$150,000	\$0	\$0	\$150,000	\$0	\$150,000	\$0	\$175,000	\$0	\$775,000
Subtotal	\$430,000	\$175,000	\$400,000	\$285,000	\$630,000	\$425,000	\$195,000	\$375,000	\$230,000	\$375,000	\$230,000	\$3,405,000
Process / Energy Improvements												
PLC Replacements (B19, Collection System)	\$100,000	\$0	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000	\$0	\$100,000	\$0	\$500,000
Process Optimization Modelling	\$50,000	\$0	\$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	\$0	\$125,000
Grit Washer Replacements	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
B19 Cooling Tower	\$0	\$0	\$0	\$0	\$0	\$700,000	\$0	\$0	\$0	\$0	\$0	\$700,000
Bogus Conditioning Improvements - Dry Chillers	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$100,000
District Heating Pump Replacements	\$0	\$100,000	\$100,000	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$300,000
Building 5 - PSI Replacement	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0	\$250,000
Building Substation Replacement (Bldg 9)	\$0	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500,000
High Strength Waste Receiving and Processing	\$0	\$0	\$0	\$680,000	\$4,725,000	\$0	\$0	\$0	\$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	\$0	\$335,000
Subtotal	\$485,000	\$2,675,000	\$500,000	\$755,000	\$4,825,000	\$600,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$10,765,000
Discretionary Projects												
	\$550,000	\$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	\$20,325,761	\$18,215,000	\$28,157,111	\$17,598,000	\$16,534,000	\$19,472,100	\$21,011,007	\$208,967,519	
PFA Loan Funding	\$10,335,000	\$14,078,740	\$19,055,800	\$15,250,761	\$13,215,000	\$13,082,111	\$12,598,000	\$11,434,000	\$14,472,100	\$15,911,007	\$139,432,519	
Grant or Cash Funding Required	\$0	\$0	\$10,000,000	\$0	\$0	\$10,000,000	\$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%		

This page is intentionally left blank.

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 Suppression 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	\$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	
YEAR END CAPITAL FUND BALANCE (\$150,000 TARGET)	\$406,386	\$153,149	\$156,675	\$178,438	\$170,200	\$191,963	\$158,726	\$180,489	\$172,252	\$179,015	

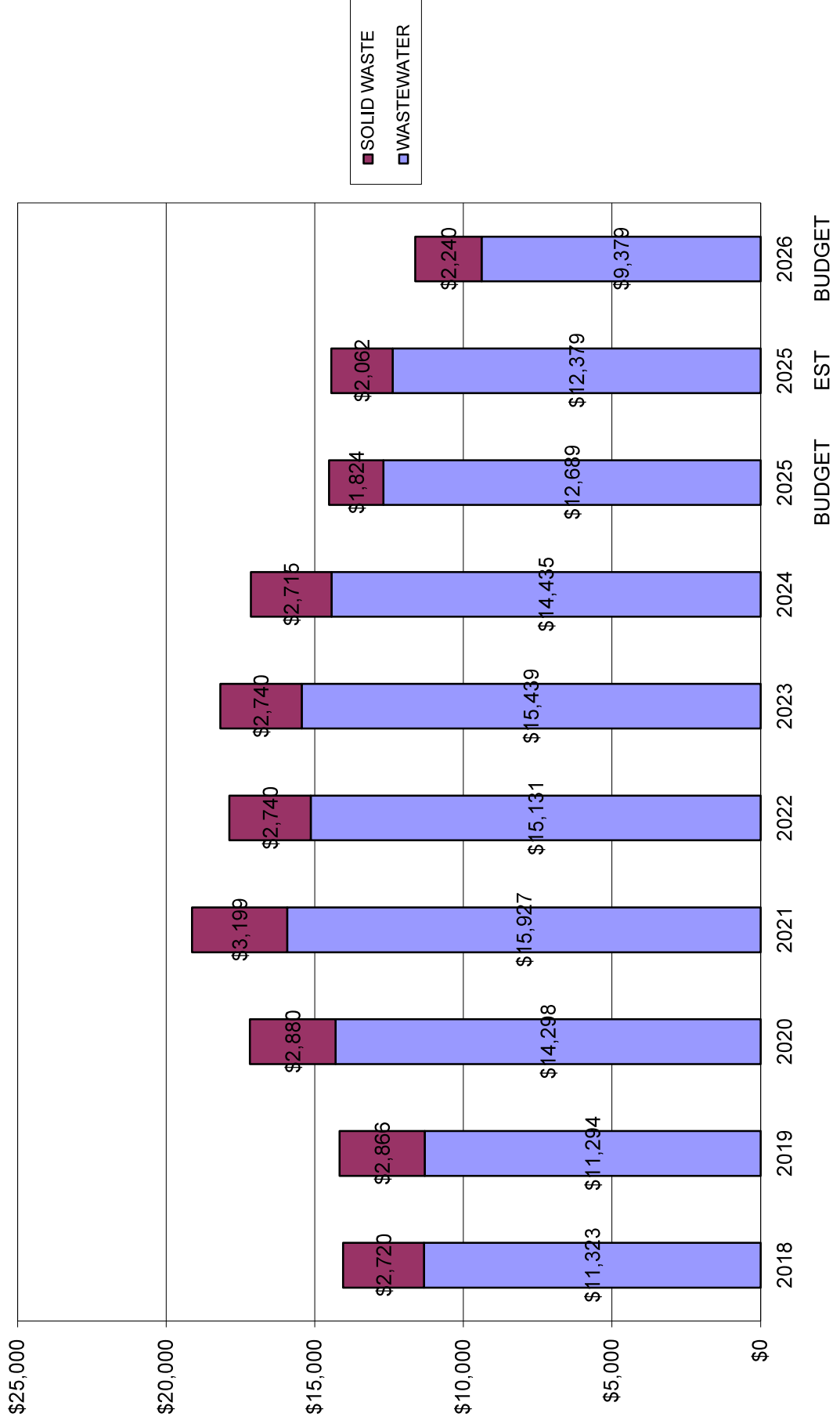
This page is intentionally left blank.

Operations Fund

This page is intentionally left blank.

OPERATIONS FUND

YEAR END BALANCE (In thousands)



This page is intentionally left blank.

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

	2018	2019	2020	2021	2022	2023	2024	BUDGET 2025	EST 2025	BUDGET 2026
WASTEWATER	\$11,323	\$11,294	\$14,298	\$15,927	\$15,131	\$15,439	\$14,435	\$12,689	\$12,379	\$9,379
SOLID WASTE	\$2,720	\$2,866	\$2,880	\$3,199	\$2,740	\$2,740	\$2,715	\$1,824	\$2,062	\$2,240
YEAR END BALANCE	\$14,043	\$14,160	\$17,178	\$19,126	\$17,871	\$18,179	\$17,150	\$14,513	\$14,441	\$11,619

This page is intentionally left blank.

Debt Service Schedule

This page is intentionally left blank.

This page is intentionally left blank.

Statistical Section

This page is intentionally left blank.

**WASTEWATER TREATMENT CHARGES
(IN THOUSANDS)**

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026
DULUTH	\$8,855	\$8,882	\$9,275	\$9,457	\$9,499	\$9,860	\$10,091	\$10,182	\$10,498	\$11,102	25.4%
CLOQUET	\$895	\$874	\$984	\$867	\$817	\$882	\$944	\$865	\$1,039	\$1,138	27.2%
PROCTOR	\$337	\$359	\$323	\$309	\$305	\$315	\$344	\$332	\$355	\$372	10.4%
HERMANTOWN	\$431	\$462	\$493	\$459	\$504	\$535	\$558	\$582	\$648	\$708	64.3%
ESKO	\$132	\$130	\$138	\$144	\$142	\$155	\$163	\$169	\$184	\$198	50.0%
SCANLON	\$120	\$108	\$124	\$105	\$102	\$120	\$132	\$160	\$154	\$168	40.0%
CARLTON	\$111	\$107	\$117	\$121	\$112	\$119	\$129	\$138	\$137	\$151	36.0%
RICE LAKE	\$48	\$47	\$52	\$48	\$48	\$48	\$58	\$51	\$60	\$64	33.3%
TWIN LAKES	\$69	\$72	\$71	\$43	\$52	\$58	\$58	\$62	\$72	\$74	7.2%
PIKE LAKE	\$61	\$60	\$67	\$61	\$69	\$76	\$80	\$75	\$91	\$98	60.7%
KNIFE RIVER	\$16	\$15	\$16	\$16	\$18	\$19	\$22	\$20	\$23	\$25	56.3%
OLIVER	\$16	\$17	\$17	\$17	\$15	\$15	\$16	\$16	\$19	\$20	25.0%
THOMSON	\$9	\$7	\$9	\$8	\$8	\$8	\$9	\$10	\$10	\$11	22.2%
WRENSHALL	\$24	\$20	\$23	\$22	\$22	\$25	\$28	\$31	\$29	\$32	33.3%
JAY COOKE	\$4	\$4	\$4	\$5	\$3	\$3	\$3	\$3	\$2	\$2	-50.0%
MIDWAY	\$4	\$5	\$5	\$5	\$5	\$6	\$6	\$6	\$6	\$7	75.0%
MPCA LANDFILL	\$14	\$10	\$10	\$11	\$10	\$10	\$8	\$8	\$9	\$9	-35.7%
DULUTH/NORTH SHOR	\$44	\$42	\$45	\$43	\$47	\$48	\$57	\$59	\$57	\$61	38.6%
SUBTOTAL	\$11,190	\$11,221	\$11,773	\$11,741	\$11,778	\$12,302	\$12,706	\$12,769	\$13,393	\$14,240	27.3%
SAPPI	\$10,212	\$11,255	\$11,874	\$12,306	\$13,850	\$13,969	\$13,330	\$14,417	\$14,201	\$14,839	45.3%
GEORGIA PACIFIC	\$75	\$70	\$67	\$56	\$32	\$20	\$15	\$13	\$12	\$8	-89.4%
USG	\$483	\$506	\$540	\$575	\$631	\$957	\$1,003	\$726	\$935	\$865	79.1%
VERSO Duluth Mill	\$4,102	\$3,558	\$3,362	\$2,666	\$387	\$674	\$1,216	\$146			
ST PAPER 1											
SOFIDEL								\$1,430	\$1,560	\$1,559	
SPECIALTY MINERALS	\$432	\$246	\$225	\$189	\$164	\$185	\$160	\$168	\$179	\$188	-56.5%
SUBTOTAL	\$15,304	\$15,635	\$16,068	\$15,792	\$15,738	\$16,347	\$16,943	\$16,900	\$16,887	\$17,459	14.1%
TOTAL	\$26,494	\$26,856	\$27,841	\$27,533	\$27,516	\$28,649	\$29,649	\$29,669	\$30,280	\$31,699	19.6%

**WASTEWATER TREATMENT
FLOW (MGD)**

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026 % CHANGE
DULUTH	13.618	11.370	13.485	11.032	10.187	12.341	13.455	12.000	13.000	12.500	-8.21%
CLOQUET	1.129	1.006	1.193	0.988	0.857	0.944	1.014	0.868	1.000	1.000	-11.43%
HERMANTOWN	0.646	0.624	0.691	0.620	0.600	0.659	0.674	0.664	0.650	0.675	4.49%
PROCTOR	0.491	0.403	0.476	0.400	0.344	0.386	0.430	0.396	0.400	0.400	-18.53%
ESKO	0.209	0.170	0.202	0.190	0.153	0.176	0.189	0.181	0.206	0.190	-9.26%
SCANLON	0.191	0.157	0.183	0.145	0.126	0.154	0.166	0.173	0.169	0.169	-11.52%
CARLTON	0.170	0.149	0.189	0.171	0.141	0.151	0.169	0.167	0.160	0.160	-5.88%
THOMSON	0.010	0.008	0.009	0.009	0.008	0.007	0.009	0.009	0.009	0.009	-10.00%
TWIN LAKES	0.069	0.067	0.061	0.024	0.029	0.035	0.033	0.034	0.040	0.035	-49.28%
RICE LAKE	0.063	0.056	0.066	0.055	0.051	0.053	0.061	0.053	0.060	0.060	-4.76%
OLIVER	0.021	0.020	0.021	0.017	0.017	0.018	0.018	0.018	0.020	0.020	-4.76%
PIKE LAKE	0.091	0.084	0.093	0.079	0.080	0.094	0.095	0.088	0.100	0.100	9.89%
KNIFE RIVER	0.021	0.017	0.020	0.017	0.018	0.021	0.024	0.020	0.024	0.024	14.29%
MPCA LANDFILL	0.009	0.002	0.002	0.002	0.002	0.004	0.003	0.002	0.003	0.003	-72.22%
WRENSHALL	0.035	0.026	0.032	0.027	0.024	0.030	0.033	0.036	0.030	0.032	-8.57%
JAY COOKE	0.003	0.002	0.003	0.002	0.002	0.002	0.002	0.002	0.002	0.002	-33.33%
MIDWAY TOWNSHIP	0.003	0.003	0.003	0.003	0.004	0.005	0.005	0.005	0.005	0.006	87.50%
DULUTH/NORTH SHOR	0.054	0.049	0.052	0.046	0.049	0.050	0.057	0.059	0.057	0.057	5.56%
SUBTOTAL	16.834	14.213	16.781	13.827	12.692	15.131	16.434	14.774	15.935	15.442	-8.27%
SAPPI	16.222	16.470	16.202	16.107	17.790	17.345	16.754	17.570	17.019	17.000	4.80%
USG	0.459	0.492	0.538	0.481	0.488	0.521	0.505	0.450	0.550	0.450	-1.96%
VERSO Duluth Mill	4.666	4.384	3.895	2.448	0.328	0.529	2.520				
ST PAPER 1					0.413	0.529					
SOFIDEL							1.515	1.500	1.500	1.330	
SPECIALTY MINERALS	0.254	0.264	0.272	0.231	0.220	0.198	0.195	0.198	0.195	0.198	-22.24%
SUBTOTAL	21.601	21.611	20.907	19.267	19.239	18.594	19.974	19.733	19.264	18.978	-12.15%
TOTAL	38.435	35.824	37.688	33.094	31.931	33.725	36.408	34.507	35.200	34.419	-10.45%

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

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026
DULUTH	12,834	13,486	12,534	14,104	14,138	13,751	12,120	12,414	13,200	12,750	-0.65%
CLOQUET	1,545	1,375	1,632	1,475	1,280	1,409	1,513	1,296	1,493	1,493	-3.37%
HERMANTOWN	1,155	1,172	1,164	1,016	1,008	1,067	1,049	1,045	1,150	1,100	-4.76%
PROCTOR	682	781	520	476	452	469	475	421	475	400	-41.35%
ESKO	250	255	255	263	263	263	263	263	269	279	11.60%
SCANLON	319	262	305	241	210	258	276	289	282	282	-11.60%
CARLTON	130	130	130	160	160	160	160	160	171	183	40.77%
THOMSON	17	13	15	15	13	12	14	15	15	15	-10.07%
TWIN LAKES	213	207	211	96	121	146	139	142	153	146	-31.46%
RICE LAKE	105	94	109	92	86	89	102	88	100	100	-4.76%
OLIVER	35	33	35	28	29	29	31	30	33	33	-5.71%
PIKE LAKE	152	140	156	133	134	157	158	144	167	167	9.87%
KNIFE RIVER	34	29	32	29	31	36	39	33	40	40	17.65%
MPCA LANDFILL	15	4	2	3	3	6	4	3	5	4	-73.33%
WRENSHALL	58	43	53	45	41	50	54	60	50	53	-8.62%
JAY COOKE	5	3	4	4	4	4	4	4	3	3	-40.00%
MIDWAY TOWNSHIP	7	7	7	7	10	10	12	11	13	15	114.29%
DULUTH / NORTH SHOR	90	82	87	77	82	84	95	99	95	95	5.56%
SUBTOTAL	17,646	18,116	17,251	18,264	18,065	18,000	16,508	16,517	17,714	17,158	-2.76%
SAPPI	42,853	42,787	42,660	42,684	46,642	50,152	40,883	38,952	40,000	33,000	-22.99%
USG	1,409	1,426	1,346	1,402	1,641	2,258	2,033	1,908	2,000	2,000	41.94%
VERSO Duluth Mill	21,247	18,114	15,360	7,710							
ST PAPER 1					11	376	7,891				
SOFIDEL								360	325	310	
SPECIALTY MINERALS	7	7	7	6	6	5	5	6	5	6	-14.29%
SUBTOTAL	65,516	62,334	59,373	51,802	48,300	52,791	50,812	41,226	42,330	35,316	-46.10%
TOTAL	83,162	80,450	76,624	70,066	66,365	70,791	67,320	57,743	60,044	52,474	-36.90%

WASTEWATER TREATMENT

TOTAL SUSPENDED SOLIDS (LBS/DAY)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026
DULUTH	15,128	15,520	16,581	18,788	19,110	18,003	17,608	18,377	17,000	17,500	15.68%
CLOQUET	2,656	2,365	2,805	2,168	1,880	2,070	2,223	1,904	2,000	2,193	-17.43%
HERMANTOWN	1,064	1,091	1,150	1,057	987	1,050	1,111	1,116	1,100	1,150	8.08%
PROCTOR	826	958	631	608	552	564	656	604	550	550	-33.41%
ESKO	300	280	280	305	305	305	305	305	322	347	15.67%
SCANLON	319	262	305	241	210	258	276	289	282	282	-11.60%
CARLTON	160	160	160	183	183	183	183	183	206	231	44.38%
THOMSON	17	13	15	15	13	12	14	15	13	15	-11.76%
TWIN LAKES	213	207	188	87	108	131	124	127	133	121	-43.19%
RICE LAKE	105	94	109	92	86	89	102	88	100	100	-4.76%
OLIVER	35	33	35	28	29	29	31	30	33	33	-5.71%
PIKE LAKE	152	140	156	133	134	157	158	144	167	167	9.87%
KNIFE RIVER	34	29	32	29	31	36	39	33	37	40	17.65%
MPCA LANDFILL	15	4	2	3	3	6	4	3	5	4	-73.33%
WRENSHALL	58	43	53	45	41	50	54	60	50	53	-8.62%
JAY COOKE	5	3	4	4	4	4	4	4	3	3	-40.00%
MIDWAY TOWNSHIP	5	5	5	6	7	8	9	8	8	10	100.00%
DULUTH / NORTH SHOR	90	82	87	77	82	84	95	99	95	95	5.56%
SUBTOTAL	21,182	21,289	22,598	23,869	23,765	23,039	22,996	23,389	22,105	22,894	8.08%
SAPPI	13,679	16,967	22,448	21,419	23,525	23,457	23,152	26,094	20,035	20,500	49.86%
USG	679	686	925	1,178	1,680	4,594	4,959	1,859	3,000	2,000	194.55%
VERSO Duluth Mill	6,040	1,811	1,509	1,666							
ST PAPER 1					28	389	1,550				
SOFIDEL								339	300	350	
SPECIALTY MINERALS	2,435	653	510	228	365	738	497	538	500	500	-79.47%
SUBTOTAL	22,833	20,117	25,392	24,491	25,598	29,178	30,158	28,830	23,835	23,350	2.26%
TOTAL	44,015	41,406	47,990	48,360	49,363	52,217	53,154	52,219	45,940	46,244	5.06%

MUNICIPAL SOLID WASTE

VOLUME (Tons)	BUDGET											% CHANGE 2017-2026
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2017-2026	
DISTRICT - ST. LOUIS CTY	48,291	47,424	48,295	47,695	51,177	56,313	57,900	56,814	57,977	58,291	20.7%	
CARLTON COUNTY	15,187	15,332	15,024	13,130	14,754	15,569	14,280	13,027	14,280	13,134	-13.5%	
LAKE COUNTY	7,032	7,108	7,143	6,906	6,638	5,533	5,493	5,604	5,493	5,379	-23.5%	
COOK COUNTY	3,506	3,466	3,606	3,086	3,196	3,180	4,664	3,370	4,664	3,972	13.3%	
CITY OF SUPERIOR	12,700	12,941	11,026	9,824	10,236	5,888	5,484	7,133	5,484	6,450	-49.2%	
HAULER VOLUME	86,716	86,271	85,094	80,641	86,001	86,483	87,821	85,948	87,898	87,226	0.6%	

This page is intentionally left blank.