



Western Lake Superior Sanitary District
2626 Courtland Street, Duluth, MN 55806
resourcerenew.com

February 19, 2026

Mr. Jim Benning
Director of Public Works
207 City Hall
Duluth, MN 55802

Subject: 2025 Wastewater Treatment Year-End Adjustment

Dear Mr. Benning:

At the close of each year, we notify our wastewater treatment users of the year-end adjustment based on the actual flow and load data, and treatment costs.

For 2025, the WLSSD Board has approved total wastewater charges of \$30,296,079 as shown in the attached comparison of billed (budget) to required charges (actual) for 2025. Each wastewater user will receive additional charges or credits based upon their actual flows and loads as compared to budget. This amount will be spread evenly over the 12-month period in 2026.

Attached is a table summarizing the 2025 billing as compared to the 2025 required actual. For the City of Duluth, the total year-end adjustment for 2025 is a credit of \$652,451 and will be on your 2026 monthly bills as a credit of \$54,371. The primary contributor were lower flows and loads than the 2025 budgeted values.

Please contact me at 740-4788 if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Cathy A Remington'.

Cathy A Remington
Director of Finance

xc: Kerry Venier

Attachment

2025 Year End Adjustment

	BILLED 2025	REQUIRED 2025	YEAR-END ADJUSTMENT
DULUTH	10,497,845	9,845,394	(\$652,451)
CLOQUET	1,039,683	1,050,832	\$11,149
PROCTOR	355,130	330,409	(\$24,721)
HERMANTOWN	647,817	625,445	(\$22,372)
ESKO	183,824	175,295	(\$8,529)
SCANLON	154,253	82,038	(\$72,215)
CARLTON	136,927	132,075	(\$4,852)
RICE LAKE	59,832	52,589	(\$7,243)
TWIN LAKE	71,895	66,104	(\$5,791)
PIKE LAKE	90,802	78,327	(\$12,475)
KNIFE RIVER	\$22,892	20,833	(\$2,059)
OLIVER	18,908	17,823	(\$1,085)
THOMSON	9,957	8,660	(\$1,296)
WRENSHALL	28,854	28,815	(\$39)
JAY COOKE	2,634	2,957	\$323
MIDWAY	5,985	6,631	\$646
MPCA LANDFILL	9,255	8,344	(\$911)
UNUSED	-	-	\$0
DULUTH/NORTH SHORE	56,933	54,604	(\$2,330)
MUNICIPALITIES SUBTOTAL	13,393,424	12,587,174	(\$806,250)
SAPPI	14,335,876	15,135,182	\$799,306
GEORGIA PACIFIC	11,754	11,754	\$0
USG	783,276	774,210	(\$9,066)
SOFIDEL	1,574,381	1,594,774	\$20,393
SPECIALTY MINERALS	197,367	192,985	(\$4,382)
INDUSTRIES SUBTOTAL	16,902,654	\$17,708,905	\$806,250
TOTAL DISTRICT	\$30,296,078	\$30,296,079	\$0

**2025 Year End Adjustment
Wastewater Unit Costs**

<u>VOLUME</u>	<u>BUDGET 2025</u>	<u>REQUIRED 2025</u>	<u>% CHANGE</u>
FLOW (MGD)	35.20	30.79	-12.52%
BOD (LBS/DAY)	60,044	50,636	-15.67%
SUSPENDED SOLIDS (LBS/DAY)	45,940	53,857	17.23%
 <u>O & M UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.7286	\$0.8311	14.07%
PEAK FLOW	\$0.0389	\$0.0306	-21.31%
BOD (COST/LB)	\$0.2398	\$0.2847	18.75%
SUSPENDED SOLIDS (COST/LB)	\$0.3149	\$0.2704	-14.11%
 <u>O & M + DEBT SERVICE UNIT COSTS</u>			
FLOW (COST/1000 GAL)	\$0.9699	\$1.0724	10.57%
PEAK FLOW	\$0.0980	\$0.0862	-12.02%
BOD (COST/LB)	\$0.2985	\$0.3434	15.06%
SUSPENDED SOLIDS (COST/LB)	\$0.3775	\$0.3321	-12.02%
DOMESTIC EQUIV (COST/1000GAL)	\$2.1955	\$2.2855	4.10%

Western Lake Superior Sanitary District
Billing Detail
2025 Year End Adjustment

Line No.	Class of Service	Budget Operating Expenses, based on Budgeted Flows and Loads:		Debt Svc - based on Permitted Flows and Loads		TOTAL	FLOW	PEAK FLOW	TOTAL FLOW	BOD	TSS	TOTAL
		Flow	Billable Peak Flow	BOD	TSS							
Municipalities: Duluth-												
1	Duluth	\$2,884,566	\$541,516	\$1,244,462	\$1,731,732	\$6,402,277	\$1,521,487	\$1,044,715	\$2,566,203	\$352,962	\$523,953	\$3,443,117
2	Cloquet	\$304,881	\$31,365	\$155,883	\$217,565	\$709,693	\$123,738	\$100,803	\$224,541	\$42,300	\$74,298	\$341,139
3	Proctor	\$95,105	\$17,832	\$40,114	\$58,735	\$211,785	\$53,177	\$36,695	\$89,872	\$12,689	\$16,064	\$118,624
4	Hermantown	\$199,522	\$13,702	\$105,065	\$109,375	\$427,664	\$66,264	\$59,576	\$125,840	\$34,020	\$37,921	\$197,781
5	Esko	\$47,507	\$11,174	\$27,955	\$31,786	\$118,422	\$20,747	\$17,966	\$38,747	\$7,725	\$10,436	\$56,873
6	Scanlon	\$18,080	\$4,850	\$10,288	\$9,773	\$42,991	\$13,506	\$14,357	\$27,864	\$5,509	\$5,674	\$39,046
7	Budget	\$40,560	\$7,142	\$17,771	\$20,335	\$85,808	\$23,435	\$14,419	\$37,854	\$3,767	\$4,646	\$46,267
8	Rice Lake	\$15,138	\$1,762	\$8,626	\$8,193	\$33,718	\$7,323	\$5,838	\$13,161	\$2,785	\$2,924	\$18,870
9	Twin Lake	\$10,436	\$1,208	\$14,861	\$12,734	\$39,239	\$7,850	\$7,076	\$14,926	\$5,966	\$5,974	\$26,865
10	Pike Lake	\$24,451	\$1,929	\$13,926	\$13,228	\$53,534	\$9,299	\$7,857	\$17,156	\$3,743	\$3,894	\$24,794
11	Knife River	\$5,825	\$1,424	\$3,325	\$3,159	\$13,732	\$2,322	\$2,813	\$5,135	\$960	\$1,006	\$7,101
12	Oliver	\$5,248	\$1,010	\$3,014	\$2,863	\$12,135	\$2,095	\$1,824	\$3,919	\$865	\$903	\$5,688
13	Thomson	\$2,245	\$255	\$1,247	\$1,185	\$4,931	\$1,486	\$919	\$2,405	\$662	\$662	\$3,729
14	Wrenshall	\$8,949	\$1,102	\$5,092	\$4,837	\$19,980	\$3,532	\$2,410	\$5,941	\$1,417	\$1,476	\$8,835
15	Jay Cooke	\$637	\$314	\$312	\$296	\$1,559	\$521	\$432	\$952	\$214	\$232	\$1,398
16	Midway	\$1,699	\$20	\$1,351	\$888	\$3,958	\$1,223	\$639	\$1,861	\$390	\$421	\$2,672
17	MPCA Landfill	\$425	\$563	\$208	\$197	\$1,393	\$3,029	\$1,562	\$4,591	\$1,116	\$1,245	\$6,952
18	Unused	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
19	North Shore	\$15,047	\$3,705	\$8,626	\$8,193	\$35,570	\$6,728	\$6,813	\$13,541	\$2,679	\$2,813	\$19,034
21	Totals-Municipalities	\$3,680,320	\$640,872	\$1,662,124	\$2,235,072	\$8,218,388	\$1,867,761	\$1,326,714	\$3,194,475	\$479,769	\$694,541	\$4,368,786
Industrials-												
22	Georgia Pacific	\$0	\$0	\$0	\$0	\$0	\$2,914	\$1,186	\$4,100	\$6,350	\$1,305	\$11,754
23	Sappi	\$5,010,055	\$157,326	\$3,427,754	\$2,735,550	\$11,330,685	\$1,488,016	\$535,335	\$2,023,351	\$1,204,939	\$576,207	\$3,804,497
24	Sofidel	\$461,902	\$66,671	\$34,710	\$35,833	\$599,116	\$337,236	\$162,388	\$499,623	\$446,463	\$49,571	\$995,658
25	USG	\$125,016	\$8,087	\$136,969	\$248,265	\$518,337	\$57,684	\$24,358	\$82,042	\$55,364	\$118,466	\$255,873
27	Specialty Minerals	\$64,040	\$3,193	\$624	\$61,696	\$129,553	\$22,707	\$10,149	\$32,857	\$175	\$30,400	\$63,432
28	Totals-Industrials	\$5,661,014	\$235,278	\$3,600,056	\$3,081,343	\$12,577,690	\$1,908,557	\$733,415	\$2,641,973	\$1,713,292	\$775,950	\$5,131,214
30	Totals-All Users	\$9,341,334	\$876,150	\$5,262,179	\$5,316,415	\$20,796,079	\$3,776,318	\$2,060,130	\$5,836,448	\$2,193,062	\$1,470,491	\$9,500,000
											TOTAL	\$12,587,174
											TOTAL	\$11,754
											TOTAL	\$15,135,182
											TOTAL	\$1,594,774
											TOTAL	\$774,210
											TOTAL	\$192,985
											TOTAL	\$17,708,905
											TOTAL	\$30,296,079

2025 FLOW (MGD)

	BUDGET 2025	AVG THROUGH 12/31/2025	VARIANCE
DULUTH	13.000	9.509	(3.491)
CLOQUET	1.000	1.005	0.005
HERMANTOWN	0.650	0.658	0.008
PROCTOR	0.400	0.314	(0.087)
ESKO (Includes Helb/Lars)	0.2062	0.157	(0.050)
SCANLON	0.169	0.060	(0.109)
CARLTON	0.160	0.134	(0.026)
THOMSON (City only)	0.009	0.007	(0.002)
TWIN LAKES	0.040	0.034	(0.006)
RICE LAKE	0.060	0.050	(0.010)
OLIVER	0.020	0.017	(0.003)
PIKE LAKE	0.100	0.081	(0.019)
KNIFE RIVER	0.024	0.019	(0.005)
MPCA LANDFILL	0.003	0.001	(0.002)
WRENSHALL	0.030	0.030	(0.001)
JAY COOKE	0.002	0.0021	0.000
BUFFALO/MIDWAY	0.0050	0.006	0.0006
DULUTH/NORTH SHOI	0.057	0.050	(0.007)
MUNICIPAL SUBTOT	15.935	12.132	(3.804)
SAPPI	17.019	16.515	(0.504)
USG	0.550	0.412	(0.138)
SOFIDEL AMERICA	1.500	1.523	0.023
SPECIALTY MINERAL	0.195	0.211	0.016
INDUSTRIAL SUBTOT	19.264	18.661	(0.603)
TOTAL FLOW	35.199	30.793	(4.407)

2025 BOD (LBS/DAY)

	BUDGET 2025	AVG THROUGH 12/31/2025	VARIANCE
DULUTH	13,200	11,975	(1,225)
CLOQUET	1,493	1,500	7
HERMANTOWN	1,150	1,011	(139)
PROCTOR	475	386	(89)
ESKO (Includes Helb/Lars)	269	269	0
SCANLON	282	99	(183)
CARLTON	171	171	0
THOMSON (City only)	15	12	(3)
TWIN LAKES	153	143	(10)
RICE LAKE	100	83	(17)
OLIVER	33	29	(4)
PIKE LAKE	167	134	(33)
KNIFE RIVER	40	32	(8)
MPCA LANDFILL	5	2	(3)
WRENSHALL	50	49	(1)
JAY COOKE	3	3	(0)
BUFFALO/MIDWAY	13	13	0
DULUTH/NORTH SHOI	95	83	(12)
MUNICIPAL SUBTOTA	<u>17,715</u>	<u>15,994</u>	<u>(1,721)</u>
SAPPI	40,000	32,984	(7,016)
USG	2,000	1,318	(682)
SOFIDEL AMERICA	325	334	9
SPECIALTY MINERAL	5	6	1
INDUSTRIAL SUBTOT	<u>42,330</u>	<u>34,642</u>	<u>(7,688)</u>
TOTAL BOD	60,045	50,636	(9,409)

2025 SUSPENDED SOLIDS (LBS/DAY)

	BUDGET 2025	AVG THROUGH 12/31/2025	VARIANCE
DULUTH	17,000	17,543	543
CLOQUET	2,000	2,204	204
HERMANTOWN	1,100	1,108	8
PROCTOR	550	595	45
ESKO (Includes Helb/Lars)	322	322	0
SCANLON	282	99	(183)
CARLTON	206	206	0
THOMSON (City only)	13	12	(1)
TWIN LAKES	133	129	(4)
RICE LAKE	100	83	(17)
OLIVER	33	29	(4)
PIKE LAKE	167	134	(33)
KNIFE RIVER	37	32	(5)
MPCA LANDFILL	5	2	(3)
WRENSHALL	50	49	(1)
JAY COOKE	3	3	(0)
BUFFALO/MIDWAY	8	9	1
DULUTH/NORTH SHOI	95	83	(12)
MUNICIPAL SUBTOTA	<u>22,104</u>	<u>22,642</u>	<u>538</u>
SAPPI	20,035	27,712	7,677
USG	3,000	2,515	(485)
SOFIDEL AMERICA	300	363	63
SPECIALTY MINERAL	500	625	125
INDUSTRIAL SUBTOT	<u>23,835</u>	<u>31,215</u>	<u>7,380</u>
TOTAL DISTRICT	<u>45,939</u>	<u>53,857</u>	<u>7,918</u>