



**CITY OF IOWA CITY**

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March 7, 2024

Iowa Department of Natural Resources  
Planning, Permitting & Engineering Services  
Wallace State Office Building  
502 East 9<sup>th</sup> Street  
Des Moines, IA 50319

Dear Sir or Madam:

I am the chief financial officer for the City of Iowa City Landfill, hereinafter referred to as the "Owner". This letter is in support of the Owner's use of the Financial Test to demonstrate financial assurance for closure and/or postclosure care costs, as specified in IAC 567 Chapter 113.14(3) and 113.14(4).

The Owner is the owner and operator of the following municipal solid waste sanitary landfill(s) for which financial assurance for closure and/or postclosure care is demonstrated through the financial test, as specified in IAC 567 Chapter 113.14(6)"f":

Facility Name: City of Iowa City Landfill  
Address: 410 E. Washington Street, Iowa City, IA 52240  
Permit No: 52-SDP-01-72P & 52-COM-02-22

The current closure and/or postclosure care cost estimate, in accordance with IAC 567 Chapter 113.14(3) and 113.14(4), are shown below for each facility covered by the Financial Test:

Closure cost to be assured:	\$ 291,047
Post-closure cost to be assured:	\$ 147,517
Corrective Action cost to be assured	\$ 170,420

The Owner meets or exceeds the financial test criteria as shown below in **Alternative I** and agrees to comply with the requirements, as specified in subrule 113.14(6)"f".

As chief financial officer for the Owner, I hereby certify that the information provided in this letter is true to the best of my knowledge and that this letter is being submitted in accordance with IAC 567 Chapter 113.14(6)"f" for the Local Government Financial Test.

Nicole Davies  
Director of Finance

The figures for the following items are derived from the Owner's independently audited, year-end financial statements/audit report for the latest completed fiscal year, ended [Fiscal year end date].

### Alternative I

1. Sum of the current closure and/or postclosure cost estimates being assured by the Financial Test	\$608,984	\$300,563
	<b>From most recent annual auditor's report</b>	<b>From 2<sup>nd</sup> most recent annual auditor's report</b>
2. Total Revenues	\$173,277,000	\$175,840,000
3. Total Expenditures	\$150,408,000	\$137,971,000
4. Current bond rating of most recent outstanding general obligation bonds	Aaa	Aaa
<b>Must be able to answer "Yes" or "True" to the following</b>		
	<b>Yes/True</b>	<b>No/False</b>
5. Has evidence been provided of most recent bond rating?	Yes	
6. Are outstanding general obligation bonds rated at least Aaa, Aa, A, or Baa, as issued by Moody's or AAA, AA, A or BBB, as issued by Standard & Poor's?	Yes	
7. There are no outstanding general obligation bonds that are currently in default.	True	
8. There are no outstanding general obligation bonds rated lower than Baa as issued by Moody's or BBB as issued by Standard & Poor's.	True	
9. Have financial statements (audit) been prepared in conformity with Generally Accepted Accounting Principles or with Other Comprehensive Basis of Accounting?	Yes	
10. Is line 3 less than line 2 in each of the past two years?	Yes	
11. If answered "no" to line 10, line 3 does not exceed line 2 by more than 5 percent in each of the past two years.	N/A	
12. Is line 1 less than 43 percent of line 2?	Yes	
13. Have not received an adverse opinion or disclaimer of opinion from the independent certified public accountant or office of the auditor of the state of Iowa.	True	
14. Have closure and postclosure costs being assured been referenced in the owner's most recent audit report or instead placed in the owner's files if timing did not permit reference in the most recent audit?	Yes	

Definitions:

"Deficit" - means total annual revenues minus total annual expenditures.

"Total revenues" - means revenues from all taxes and fees but does not include the proceeds from borrowing or asset sales, excluding revenue from funds managed by local government on behalf of a specific third party.

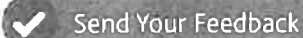
"Total expenditures" - means all expenditures excluding capital outlays and debt repayment.

"Cash plus marketable securities" - means all the cash plus marketable securities held by the local government on the last day of a fiscal year, excluding cash and marketable securities designated to satisfy past obligations such as pensions.

"Debt service" - means the amount of principal and interest due on a loan in a given time period, typically the current year.

**CREDIT OPINION**

26 April 2023


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**City of Iowa City, IA**

## Update to credit analysis

**Summary**

Iowa City, IA's (Aaa stable) credit profile benefits from a sound economic base that is anchored by the University of Iowa (Aa1 stable) and its associated University of Iowa Hospitals Clinics (Aa2 stable), which has helped fuel recent growth and development throughout the city. The city's strong economic base combined with conservative budgeting has contributed to strong financial performance and robust reserves. Additionally, the city has ample revenue-raising flexibility. The city's primary credit challenge is its moderate and increasing leverage associated with capital borrowing to support a growing population and participation in two statewide cost-sharing retirement plans.

**Credit strengths**

- » Local economy benefits from the presence of the University of Iowa
- » Strong liquidity and operating reserves
- » Strong financial management and adequate revenue-raising flexibility
- » Low leverage

**Credit challenges**

- » Pension burden is above average

**Rating outlook**

The stable outlook reflects our view that the city's financial performance will remain healthy and the city will continue to grow in size.

**Factors that could lead to an upgrade**

- » Not applicable

**Factors that could lead to a downgrade**

- » Substantial and sustained reduction in reserves
- » Material growth in leverage



## Key indicators

Exhibit 1

### Iowa City (City of) IA

	2019	2020	2021	2022	Aaa Medians
<b>Economy</b>					
Resident income ratio (%)	81.5%	77.5%	81.0%	N/A	173.2%
Full Value (\$000)	\$6,860,334	\$7,021,739	\$7,250,658	\$7,370,500	\$8,668,233
Population	74,950	75,849	74,240	N/A	36,139
Full value per capita (\$)	\$91,532	\$92,575	\$97,665	N/A	\$225,444
Economic growth metric (%)	N/A	-0.6%	-1.0%	N/A	-0.6%
<b>Financial Performance</b>					
Revenue (\$000)	\$151,046	\$151,304	\$157,321	\$168,471	\$101,271
Available fund balance (\$000)	\$135,567	\$139,164	\$156,384	\$170,036	\$60,284
Net unrestricted cash (\$000)	\$174,426	\$173,427	\$196,741	\$214,629	\$85,080
Available fund balance ratio (%)	89.8%	92.0%	99.4%	100.9%	62.5%
Liquidity ratio (%)	115.5%	114.6%	125.1%	127.4%	89.9%
<b>Leverage</b>					
Debt (\$000)	\$97,164	\$86,770	\$81,920	\$76,499	\$71,359
Adjusted net pension liabilities (\$000)	\$162,092	\$194,363	\$249,853	\$197,370	\$120,889
Adjusted net OPEB liabilities (\$000)	\$8,876	\$8,602	\$9,287	\$7,909	\$14,025
Other long-term liabilities (\$000)	\$12,799	\$14,253	\$14,884	\$15,649	\$3,650
Long-term liabilities ratio (%)	186.0%	200.9%	226.3%	176.5%	257.7%
<b>Fixed costs</b>					
Implied debt service (\$000)	\$7,877	\$7,084	\$6,214	\$5,746	\$4,843
Pension tread water contribution (\$000)	\$5,630	\$5,706	\$6,370	N/A	\$3,247
OPEB contributions (\$000)	\$948	\$641	\$667	\$427	\$517
Implied cost of other long-term liabilities (\$000)	\$901	\$933	\$1,021	\$1,044	\$244
Fixed-costs ratio (%)	10.2%	9.5%	9.1%	8.1%	11.3%

For definitions of the metrics in the table above please refer to the US Cities and Counties Methodology or see the Glossary in the Appendix below. Metrics represented as N/A indicate the data were not available at the time of publication. The medians come from our most recently published US Cities and Counties Median Report.

The Economic Growth metric cited above compares the five-year CAGR of real GDP for Iowa City, IA Metropolitan Statistical Area to the five-year CAGR of real GDP for the US.

Sources: US Census Bureau, Iowa City (City of) IA's financial statements and Moody's Investors Service, US Bureau of Economic Analysis

## Profile

Iowa City is a large city that serves as the county seat of Johnson County. The city's population is currently estimated at about 76,000 residents. The city provides public safety (police and fire), public works, recreation and other general government services. The city's major business-type activities include sewer, sanitation, water, parking, transit and stormwater.

## Detailed credit considerations

### Economy: institutional presence bolsters tax base and will likely drive future growth

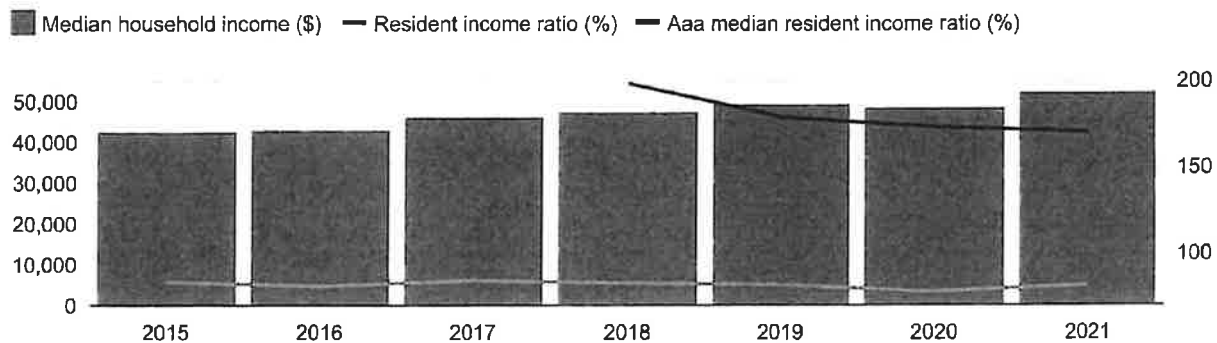
The city's tax base will continue to grow in the coming years. The city's primary economic strength is its ties to the University of Iowa (Aa1 stable) and its associated University of Iowa Hospitals & Clinics (Aa2 stable), which is the only academic medical center in Iowa (Aaa stable). As such, the local economy is anchored by public sector employment. The University of Iowa and Iowa City Community School District (Aa3) are the city's largest employers, with over 24,900 and 2,000 staff, respectively. The medical centers are expecting to add hundreds of new jobs in the next few years as part of a massive expansion. The city is also seeing expansion and job opportunities in its industrial zones. Amazon (A1 stable) recently opened a distribution center, and major employer, Proctor & Gamble LLC, is expanding.

The city's \$7.4 billion tax base grew an average of 4.5% annually over the past five years. The recent growth is largely attributable to new residential and commercial property driven by a steady flow of new residents. The city has experienced long-term gradual population increases over the past three decades and current age demographics suggest that this trend will continue. The population is

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currently about 74,240, which is 24% above the number of residents in 1990. The city's median age of 26 years is twelve years younger than the state and national median age. Additionally, the city has a below-average share of residents over 65; 11% of the population is over 65 while the state and national proportions are 17% and 16%, respectively. Furthermore, as of February 2023, the city has a low unemployment rate of 2.1%, though a higher than average poverty rate of 27%, when compared to the state and national rates. Resident income is low for Aaa rated cities at 81%, of the national figure, but is deflated because of a significant college student population.

## Exhibit 2

**Resident Income**

Source: Moody's Investors Service

**Financial operations: stable finances likely to remain strong**

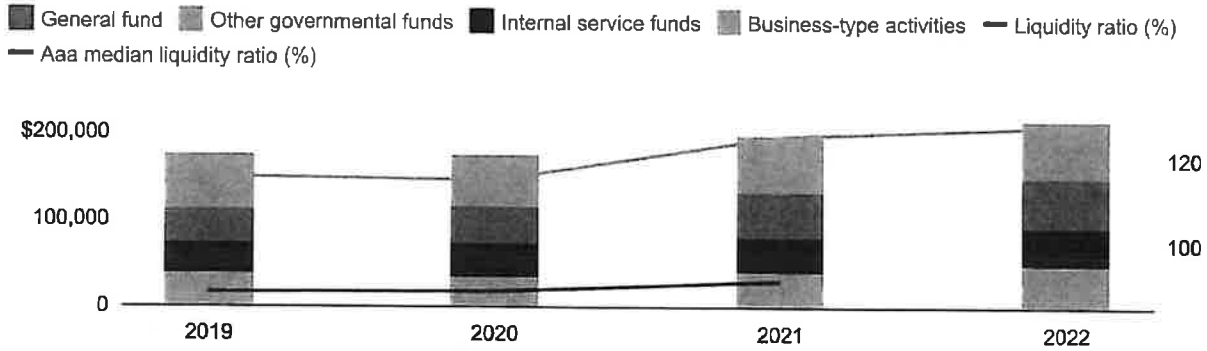
The city's financial position is likely to remain very strong even with planned reserve drawdowns. While management added to fund balance to provide financial flexibility during the pandemic, they expect to begin drawing reserves back down in the near future, with a target of 35% of expenditures in the general fund balance. The fiscal 2024 budget shows a \$3 million deficit in the general fund and the fiscal 2023 budget shows a \$5 million deficit in the general fund, however management expects to modestly outperform the budgets because of conservative expenditure assumptions. Fiscal 2022 ended in a surplus of about \$8 million in total governmental funds (general fund, other governmental funds and internal service funds). Total available fund balance, including governmental funds and business-type activities increased by nearly \$14 million from the prior year, resulting in a balance of roughly \$170 million or 101% of operating revenue.

Property tax is the city's largest tax revenue source at 68% of fiscal 2022 operating revenue. While the city fully uses its \$8.10 per \$1,000 general levy, it maintains roughly \$1.4 million worth of untapped employee benefits levy. Additionally, the city is not currently using the fully available 5% franchise fee on electric and gas bills, which would generate up to \$4.5 million if fully tapped. The city does not levy a local option sales tax, which would require voter approval and could generate \$9 million more annually. As of the current year, the city uses \$0.20 out of \$0.27 of the emergency levy, which will generate nearly \$840,000 in fiscal 2023 and \$845,000 in fiscal 2024 for climate action. If fully tapped, the city could generate an additional \$300,000 of revenue.

**Liquidity**

Operating net cash is exceptionally healthy at about \$215 million, or 127% of fiscal 2022 revenue.

Exhibit 3  
Cash



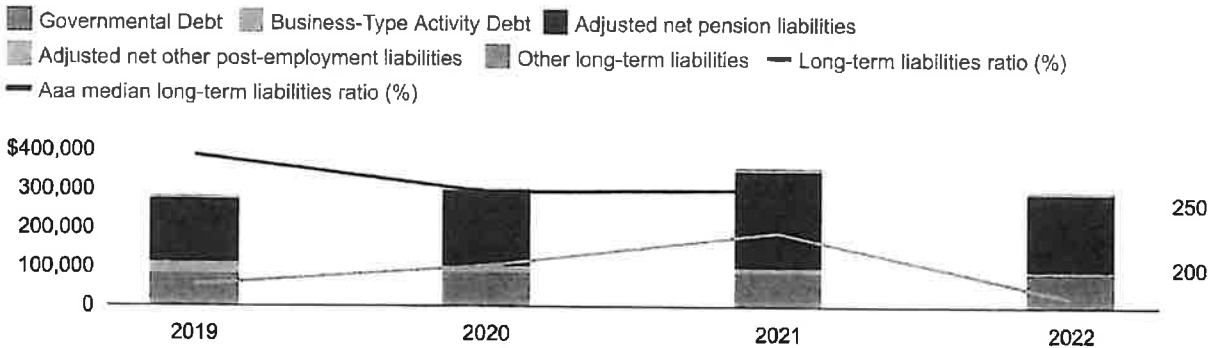
Source: Moody's Investors Service

**Leverage: manageable leverage expected to rise**

The city's leverage was a manageable 177% of revenue at the close of fiscal 2022 and will remain under 200% (growing to 182%) incorporating the current GOULT issuance of nearly \$9.7 million. The city plans to issue an additional \$55.5 million in sewer revenue and GO bonds over the next two years. This could bring the long-term liabilities ratio to 215% of revenue. The fixed cost ratio (adjusted fixed costs/revenue) is moderate at under 10% of revenue.

Exhibit 4

**Total Primary Government - Long Term Liabilities**



Source: Moody's Investors Service

**Legal security**

The city's GOULT debt is backed by a dedicated property tax levy that is levied on all taxable property within the city, without limitation as to rate or amount, to pay debt service.

**Debt structure**

All of the city's debt is fixed rate and long term. Amortization is rapid with 100% of principal to retire within the next 10 years.

**Debt-related derivatives**

The city does not have any debt-related derivative agreements.

**Pensions and OPEB**

Iowa City participates in two defined benefit multiple-employer cost-sharing plan, the Iowa Public Employees' Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRS). On an annual basis, the plan establishes local government

retirement contributions as a share of annual payroll based on actuarial requirements. The city has routinely made its full required contributions.

The city manages a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. Retirees under 65 pay the same premium as active employees, resulting in an implicit rate subsidy.

### **ESG considerations**

Iowa City's ESG Credit Impact Score of CIS-2 indicates that ESG considerations have a neutral-to-low impact on its credit rating, reflecting neutral to low exposure to environmental, social and governance risks.

#### **Environmental**

Iowa City, IA's Environmental Issuer Profile Score is (E-3), reflecting moderate exposure to environmental risks across all categories, including physical climate risk, carbon transition, water management, natural capital and waste and pollution. The city was hard hit by flooding in 2008, though they continue efforts to mitigate future flood risks.

#### **Social**

Iowa City, IA's S Issuer Profile Score is neutral-to-low (S-2), reflecting neutral-to-low exposure to social risks in most categories including access to basic services, housing, health and safety and labor and income. The city has positive exposure to demographic trends and education metrics. Educational attainment metrics are above average compared to the nation and population is steady to growing. The city's population has grown nearly 25% in the last three decades.

#### **Governance**

Iowa City, IA's G Issuer Profile Score is positive (G-1), reflecting exceptional budget management practices, policy credibility and effectiveness, and transparency and disclosure. The city posts quarterly financial reports and maintains a five-year capital improvement plan. The city has adopted various financial, debt and investment policies, including a formal fund balance policy, which it historically exceeds. Reserves are strong and the city has adequate revenue raising flexibility. Iowa cities benefit from a strong institutional structure and maintain substantial revenue raising flexibility under various property tax levies, which can be increased with board and voter approval. The primary revenue source of most Iowa cities is property taxes, which are mostly stable.

## Rating methodology and scorecard factors

The US Cities and Counties Rating Methodology includes a scorecard, which summarizes the rating factors generally most important to city and county credit profiles. Because the scorecard is a summary, and may not include every consideration in the credit analysis for a specific issuer, a scorecard-indicated outcome may or may not map closely to the actual rating assigned.

The assigned rating is two notches above the scorecard-indicated outcome because of considerations outside the scorecard, including being a regional employment center and positive economic concentration from the university and hospital.

Exhibit 5

### Iowa City (City of) IA

	Measure	Weight	Score
<b>Economy</b>			
Resident income ratio	81.0%	10.0%	A
Full value per capita	99,250	10.0%	A
Economic growth metric	-1.0%	10.0%	A
<b>Financial Performance</b>			
Available fund balance ratio	100.9%	20.0%	Aaa
Liquidity ratio <sup>1</sup>	127.4%	10.0%	Aaa
<b>Institutional Framework</b>			
Institutional Framework	Aa	10.0%	Aa
<b>Leverage</b>			
Long-term liabilities ratio	176.5%	20.0%	Aa
Fixed-costs ratio	8.1%	10.0%	Aaa
<b>Notching factors</b>			
No notchings applied			
Scorecard-Indicated Outcome			Aa2
Assigned Rating			Aaa

Sources: US Census Bureau, Iowa City (City of) IA's financial statements and Moody's Investors Service



## Appendix

Exhibit 6

### Key Indicators Glossary

	Definition	Typical Source*
<b>Economy</b>		
Resident income ratio	Median Household Income (MHI) for the city or county, adjusted for Regional Price Parity (RPP), as a % of the US MHI	MHI: US Census Bureau - American Community Survey 5-Year Estimates RPP: US Bureau of Economic Analysis State repositories; audited financial statements; continuing disclosures
Full value	Estimated market value of taxable property in the city or county	US Census Bureau - American Community Survey 5-Year Estimates
Population	Population of the city or county	
Full value per capita	Full value / population	
Economic growth metric	Five year CAGR of real GDP for Metropolitan Statistical Area or county minus the five-year CAGR of real GDP for the US	Real GDP: US Bureau of Economic Analysis
<b>Financial performance</b>		
Revenue	Sum of revenue from total governmental funds, operating and non-operating revenue from total business-type activities, and non-operating revenue from internal services funds, excluding transfers and one-time revenue, e.g., bond proceeds or capital contributions	Audited financial statements
Available fund balance	Sum of all fund balances that are classified as unassigned, assigned or committed in the total governmental funds, plus unrestricted current assets minus current liabilities from the city's or county's business-type activities and internal services funds	Audited financial statements
Net unrestricted cash	Sum of unrestricted cash in governmental activities, business type activities and internal services fund, net of short-term debt	Audited financial statements
Available fund balance ratio	Available fund balance (including net current assets from business-type activities and internal services funds) / Revenue	
Liquidity ratio	Net unrestricted cash / Revenue	
<b>Leverage</b>		
Debt	Outstanding long-term bonds and all other forms of long-term debt across the governmental and business-type activities, including debt of another entity for which it has provided a guarantee disclosed in its financial statements	Audited financial statements; official statements
Adjusted net pension liabilities (ANPL)	Total primary government's pension liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits	Audited financial statements; Moody's Investors Service
Adjusted net OPEB liabilities (ANOL)	Total primary government's net other post-employment benefit (OPEB) liabilities adjusted by Moody's to standardize the discount rate used to compute the present value of accrued benefits	Audited financial statements; Moody's Investors Service
Other long-term liabilities (OLTL)	Miscellaneous long-term liabilities reported under the governmental and business-type activities entries	Audited financial statements
Long-term liabilities ratio	Debt + ANPL + ANOL + OLTL / Revenue	
<b>Fixed costs</b>		
Implied debt service	Annual cost to amortize city or county's long-term debt over 20 years with level payments	Audited financial statements; official statements; Moody's Investors Service
Pension tread water contribution	Pension contribution necessary to prevent reported unfunded pension liabilities from growing, year over year, in nominal dollars, if all actuarial assumptions are met	Audited financial statements; Moody's Investors Service
OPEB contribution	City or county's actual contribution in a given period	Audited financial statements
Implied cost of OLTL	Annual cost to amortize city or county's other long-term liabilities over 20 years with level payments	Audited financial statements; Moody's Investors Service
Fixed-costs ratio	Implied debt service + Pension tread water + OPEB contributions + Implied cost of OLTL / Revenue	

\*Note: If typical data source is not available then alternative sources or proxy data may be considered. For more detailed definitions of the metrics listed above please refer to the US City and Counties Methodology.  
Source: Moody's Investors Service

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REPORT NUMBER 1364267

CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454



# Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

## SECTION 1: FACILITY INFORMATION

*(please print or type)*

### Information Requested

Facility Name: City of Iowa City Landfill Permit Number: 52-SDP-01-72P & 52-COM-02-22  
 Permitted Agency/Entity: City of Iowa City

## SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$ 7,567,055	9/30/23
Updated Postclosure Cost Estimate	\$ 13,175,887	9/30/23
Initial or Updated Corrective Action Cost Estimate	\$ 170,420	9/30/23

\*Attach closure/postclosure cost estimate(s) signed and certified by an Iowa-licensed professional engineer. Cost estimates shall include, at a minimum, each of the cost line items defined in 113.14(3)"c" for closure and 113.14(4)"c" for postclosure. Please provide closure and/or postclosure site area acreage information with the estimates.

Provide a cost estimate for corrective action only if corrective action is required and a corrective action plan has been approved by the Department. Attach the corrective action cost estimate signed and certified by an Iowa-licensed professional engineer. The cost estimate shall account for total costs of the activities described in the approved corrective action plan for the corrective action period.

## SECTION 3: FACILITY WASTE TONNAGE INFORMATION

Information Requested	Tons
Remaining permitted capacity as of the beginning of permit holder's current fiscal year	1,615,625
Amount of waste disposed of at the facility during the prior year	132,898

## SECTION 4: PROOF OF COMPLIANCE

### Publicly Owned Municipal Solid Waste Landfills

*(ATTACH AUDIT REPORT)*

Owner's Most Recent Annual Audit Report

Prepared by: Jackly Fleagle

For fiscal year ending: 6/30/23

### Privately Owned Municipal Solid Waste Landfills

*(ATTACH AFFIDAVIT)*

Attach owner/operator's affidavit indicating that an annual review has been performed by a certified public accountant to determine whether the privately owned landfill is in compliance with IAC 567 Chapter 113. The affidavit shall state the name of the certified public accountant, the dates and conclusions of the review, and the steps taken to rectify any deficiencies identified by the accountant.

## SECTION 5: FINANCIAL ASSURANCE INSTRUMENT

**Type and Value of Financial Assurance Instrument(s)** (ATTACH INSTRUMENT(S))

Assurance Instrument	Establishment Date	Mechanism Covers	Instrument Value*
Trust Fund 567 IAC 113.14(6)"a"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Surety Bond 567 IAC 113.14(6)"b"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Letter of Credit 567 IAC 113.14(6)"c"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 113.14(6)"d"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 113.14(6)"e"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov't. Financial Test 567 IAC 113.14(6)"f"	6/30/1995	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input checked="" type="checkbox"/>	\$ 608,984
Corporate Guarantee 567 IAC 113.14(6)"g"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov't Guarantee 567 IAC 113.14(6)"h"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov't. Dedicated Fund 567 IAC 113.14(6)"i"		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$

\*Pursuant to IAC 567 113.14(9), if account(s) are restricted/reserved to pay for closure, postclosure or corrective action costs, then the amount of the financial assurance instrument may be reduced by the sum of the cash balance of the account(s) established to comply with subrule 113.14(8).

## SECTION 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

**Check Which Applies:**  New Mechanism  Previously Submitted

Pursuant to IAC 567 Chapter 113.14(8)"f", documentation of the establishment of accounts is to be submitted to the department by April 1, 2003 for currently permitted MSWLFs. Permit holders for MSWLFs permitted after April 1, 2003, shall submit documentation of the establishment of accounts prior to the MSWLF's initial receipt of waste.

Please attach documentation indicating accounts/fund have been established for closure and postclosure care and if the account(s) are restricted/reserved for closure or postclosure care. Examples of documentation include bank statements for closure/postclosure accounts, letter signed by the chief financial officer, letter from certified public accountant, etc.

Accounts established pursuant to paragraph 113.14(6)“a” for trust funds or paragraph 113.14(6)“i” for local government dedicated funds also satisfies the requirements of this subrule, and the permit holder shall not be required to establish additional closure and postclosure accounts.

**SECTION 7: CLOSURE AND POSTCLOSURE ACCOUNTS**

Completion of the following closure and postclosure account information complies with the annual financial statement requirements of IAC 567 113.14(3)“a” and 113.14(4)“a” by indicating the current balance(s) of the closure/postclosure account(s) or dedicated/trust fund and the projected amount(s) to be deposited in the account(s).

Under “Beginning Balance”, please state the account/fund balance 30 days after the start of the previous fiscal year, for “Ending Balance”, indicate the account balance 30 days after the close of the previous fiscal year, and for “Projected Deposit”, indicate the amount to be deposited within 30 days of the close of the permit holder’s fiscal year.

Information Requested	Beginning Balance	Ending Balance	Projected Deposit
Closure Account Balance <i>(see formula below)</i>	\$ 3,716,018	\$ 4,024,268	\$ 291,047
Postclosure Account Balance <i>(see formula below)</i>	\$ 11,277,077	\$ 11,378,124	\$ 147,517
<b>Or</b>			
Dedicated Fund Balance <i>(see formula below)</i>	\$	\$	\$
Trust Fund Balance <i>(see formula below)</i>	\$	\$	\$

**Formula for Projected Deposits**

Closure or Postclosure Account

$$\frac{CE - CB}{RPC} \times TR$$

Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, “RPC” is the remaining permitted capacity in tons, of the landfill from the beginning of the current fiscal year, and “TR” is the total number of tons of solid waste disposed in the prior year.

Dedicated/Trust Fund

$$\frac{CE - CB}{Y}$$

Where “CE” is the closure or postclosure cost estimate, “CB” is the balance 30 days after close of the previous fiscal year, and “Y” is number of years remaining in the pay-in period.

If needed, the space below can be used to show calculations for projected deposits

Closure	Postclosure
$\frac{7,567,055 - 4,024,268}{1,615,625} \times 132,898 = 291,047$	$\frac{13,175,887 - 11,378,124}{1,615,625} \times 132,898 = 147,517$

**SECTION 8: PERMIT HOLDER ENDORSEMENT**

Submittal of this completed and endorsed form along with all required documentation establishes Notification and Proof of Permit Holder Compliance with IAC 567 Chapter 113.

Name of Official: Nicole Davies Title: Finance Director

Agency/Entity: City of Iowa City

Address: 410 E Washington Street

City: Iowa City State: IA Zip: 52240

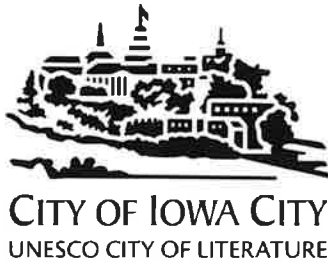
Telephone: 319-356-5085 Fax: \_\_\_\_\_

Email Address: NDavies@iowa-city.org

Signature of Official:  Date: 3/7/24

Questions? Contact Bill Blum at (515) 240-6048 or [Bill.Blum@dnr.iowa.gov](mailto:Bill.Blum@dnr.iowa.gov)

*One item to note is our Remaining Permitted Capacity has been adjusted to include the new cell that opened in December 2023. The costs for closure and post closure for this new cell have been included in the cost estimates*



# CITY OF IOWA CITY MEMORANDUM

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**DATE:** 1 March 2024

**TO:** Nicole Davies, Finance Director; Jacklyn Fleagle, Assistant Finance Director

**FROM:** Joe Welter, Senior Engineer

**SUBJECT:** Fiscal Year (FY) 2023 Landfill Capacity Memorandum (REVISED)

Note that the new cell, Cell FY23, was constructed in calendar year 2023. In past financial assurance documentation this cell has been referred to as the Future North Cell. This cell began receiving waste in the first quarter of 2024, third quarter of Fiscal Year 2024. It was considered a future cell for the fall version of this memorandum. In this revised version, it is considered active.

During FY 2023, July 1, 2022 – June 30, 2023, the Iowa City Landfill and Recycling Center (Facility) reported accepting approximately **132,898.25 tons** of waste to the Iowa Department of Natural Resources (DNR) Tonnage Report Data. This information is available by selecting the *Tonnage Report Data* and the four quarters for the past fiscal year at <https://programs.iowadnr.gov/solidwaste/reports/index>. This annual tonnage was determined from the scale operations at the Facility during FY 2023. The accepted wastes in FY 2023 were slightly less than the past fiscal year (FY 2022) amount of approximately 135,557 tons. The accepted wastes for the past fiscal year are comparable to the five-year average between 2016 and 2020. It is believed that the FY 2021 accepted wastes (highest annual amount recorded) were impacted by the derecho storm (10 August 2020) debris and reconstruction as well as the COVID-19 Pandemic. Using available data from scale operations at the Facility (FY 1989 to FY 2022), the data from the *Waste-to-Energy Feasibility Study Update, Stanley Consultants, May 1986* (FY 1979 – FY 1985), and assumed quantities for the remaining years, the amount of wastes accepted at the Facility through the end of FY 2023 is approximately **5,017,074.84 tons**.

The Airspace Analysis Review (Airspace Analysis), an annual review of volumes within the facility is being finalized by SCS Engineers. The attachment to this memorandum is the draft of the Airspace Analysis. This table shows the analyses for the Current Period (Period 10, 20 June 2022 to 10 July 2023), the Historical Periods (7 October 2011 to 10 July 2023), and projections (Projected) for the future.

Normal facility operations necessitate the use of cover soil to reduce odors and stabilize the fill areas. Some of this soil material is received, mostly from construction projects, through the scale operations. The rest of the soil material is taken from borrow or stockpile areas onsite. Additionally, wood chips were placed within Cell FY18 in the current period. The Facility has never caught up with excess wood chip generation after the derecho storm event. Within the current period, the amount of soil and wood chip materials including that received into the facility, from borrow areas, and from stockpiles is approximately 69,344 cubic yards. This material was utilized to stabilize equipment transit routes, as daily



cover, and to establish intermediate cover over Cells FY09 and FY18. Prior to 2020, the amount of soil and wood chip materials was not considered in the airspace reviews. Since 2020, the Airspace Analysis has a row for in-place waste density (compaction rate) to show the trends for operational waste compaction. This additional row utilizes the methodology development during the 2020 Airspace Review (e.g. subtraction of soil material volumes from the consumed volume).

The current period effective density (compaction rate) is 1,220 pounds per cubic yard (lbs/cy). The average compaction rate during the last three periods (FY 2021 through FY 2023) is 1,274 lbs/cy. This is slightly higher than the three-year average value in last year's memorandum of 1,250 lbs/cy. Despite this higher three-year value, the Airspace Analysis uses a projected compaction of 1,250 lbs/cy. This projected compaction rate is used for the projections for wastes placed in the cells up to the active cell, Cell FY18. The overall trend is an increase for waste densities and there is an expectation that future cells will follow this trend. Therefore, a compaction rate of 1,300 lbs/cy will continue to be used for the projections within Cell FY23 as well as the future cells in the Northeast Expansion and the Future Northwest Areas.

The Remaining Permitted Capacity (RPC) used in last year's financial assurance report was 567,655 tons. Subtracting the accepted wastes total for the current fiscal year (FY 2023), 132,898 tons, would yield a new RPC of approximately 434,757 tons. Based the Sheet C4.0 Table within the Airspace Review, the remaining capacity of the constructed cells up to Cell FY18 is 710,665 cubic yards. At the projected compaction (1,250 lbs/cy), the remaining tonnage for these cells is approximately 444,166 tons. The difference between these approaches is approximately 9,409 tons. This is an insignificant difference. The remaining by tonnage capacity for these cells will be approximated as **444,166 tons** based on the projected compaction rate of 1,250 lbs/cy. For the new cell, Cell FY23, a compaction rate of 1,250 lbs/cy will be utilized. This is a revision from the 26 September 2023 version of this memorandum, which would have calculated the future north area at a compaction rate of 1,300 lbs/cy. Given the geometry of the cell, intended fill sequencing, and the intention to use conventional filling (not flat filling), it is unlikely that the compaction rates in Cell FY23 will reach the higher, more optimistic, compaction rate of 1,300 lbs/cy. The calculated volume from AutoCAD Civil 3D provided by SCS Engineers for the as-built Cell FY23 is 1,874,335 cy. At the compaction rate of 1,250 lbs/cy, this cell will hold approximately **1,171,459 tons**. Combining the remaining tonnage for the cells up to Cell FY18 (444,166 tons) and the estimated tonnage for Cell FY23 (1,171,459 tons) yields **1,615,625 tons**, which will be considered the remaining by tonnage capacity of the constructed cells, RPC, for the 2023 financial assurance reporting.

Last year, the estimated total capacity of the entire landfill was approximately 8,597,000 tons. Based on the Airspace Review, SCS estimates the total remaining capacity of the future cells (north/Cell FY23, northwest, and northeast) is 4,838,324 cubic yards. Further analyses indicates that the Future Northwest Area has an approximate volume of 1,936,453 cy. The Future Northeast Area has an approximate volume of 1,102,459 cy. At a compacted rate of 1,300 lbs/cy, the remaining by tonnage capacity for the future cells is approximately **1,975,293 tons**. Adding the approximate amount of wastes accepted through FY 2023 (5,017,075 tons), the remaining by tonnage capacity of the constructed cells (1,615,625 tons), and the remaining by tonnage capacity for future cells (1,975,293 tons) yields an approximate by tonnage capacity for the entire Facility (all closed, inactive, active, and future cells) of **8,607,993 tons**. The approximation of **8,608,000 tons** should be considered the best available

approximation of the total by tonnage capacity of the entire Facility. The difference between last year's analysis and this year's analysis is not significant.

The capacity of the entire Facility considers all cells – closed, inactive, active, and future ones. Using the approximate amount of wastes accepted at the Facility through FY 2023 (5,017,075 tons) and the best available approximation of the total by tonnage capacity of the entire Facility (8,608,000 tons), the entire Facility (all closed, inactive, active, and future cells) is approximately **58.3%** full. This is an increase of approximately 1.5% from the 2022 Memorandum. This is the same percentage increase as last year's memorandum.

Adding the approximate amount of wastes accepted through FY 2023 (5,017,075 tons) and the remaining by tonnage capacity of the constructed cells (1,615,625 tons) yields an approximate by tonnage capacity for the open cells portion of the Facility (Cells FY95 through FY23) of 6,632,700 tons. The approximation of **6,633,000 tons** should be considered the best available approximation of the total by tonnage capacity of the open cells (FY95 through FY23).

Using the approximate amount of wastes accepted at the Facility through FY 2023 (5,017,075 tons) and the best available approximation of the total by tonnage capacity of the open cells (6,633,000 tons), the open cells portion of the Facility (Cells FY95 through FY23) is approximately **75.6%** full. The decrease of approximately 16.2% from the previous memorandum shows the extra capacity that the new cell adds.

These estimates could vary from year to year on a number of factors, including, but not limited to: natural disasters or public health crises; compaction rates and techniques; cover materials and techniques; erosion; and settlement. If you have questions about this information, please contact me at [jwelter@iowa-city.org](mailto:jwelter@iowa-city.org) or (319) 356-5144.

Sincerely,



Joseph B. Welter, PE, PMP  
Senior Engineer  
City of Iowa City Engineering Division

Copied:

City of Iowa City – Ron Knoche, Public Works Director; Jen Jordan, Resource Management Superintendent; Jason Havel, City Engineer; and Jacklyn Fleagle, Assistant Finance Director

SCS Engineers – Christine Collier, Project Manager and Matt Kuhlenengel, Engineer

September 30, 2023  
File No. 27223308.00

Ms. Nicole Davies, Director of Finance  
City of Iowa City  
410 East Washington Street  
Iowa City, Iowa 52240-1826

Subject: 2024 Closure, Post Closure, Corrective Action, and Compost Cost Estimates  
Iowa City Landfill and Recycling Center  
Permit Nos. 52-SDP-01-72P and 52-COM-02-22

Dear Jen:

SCS Engineers has completed the 2024 closure, post closure, and corrective action cost estimates required by the Iowa Code and the City of Iowa City Sanitary Landfill and Recycling Center and Compost Facility's permits. The Iowa Department of Natural Resources (DNR) requires the Owner/Operator of a landfill to have a detailed written estimate, in current dollars, of the cost of hiring a third-party to close the facility and conduct post closure care in compliance with the Facility's approved closure/post closure plan. In addition, DNR requires permitted solid waste composting facilities receiving more than 5,000 tons of feedstock annually, bulking agent excluded, to obtain and submit a financial assurance instrument to the DNR for waste materials received and stockpiled by the facility.

FY23 Cell Construction has occurred since the 2023 closure and post closure cost estimates were prepared, adding approximately 11 acres of constructed landfill. Line items utilized in the cost estimates were evaluated this year to determine construction and maintenance costs in today dollars. Corrective Action and Compost Closure cost estimates were also reviewed. A summary of these cost estimates can be seen below, while a more detailed account is included in Attachment A.

Table 1. 2024 Closure, Post Closure, Corrective Action & Compost Cost Estimate Summary

Description	Cost Estimate
Closure	\$7,492,055
Postclosure	\$13,175,887
Corrective Action	\$170,420
Compost Closure	\$75,000
<b>Total</b>	<b>\$20,913,362</b>



Ms. Nicole Davies  
September 30, 2023  
Page 2

If you have any questions regarding this report, please contact us at the numbers provided below.

Sincerely,



Matt Kuhlenengel, E.I.  
Staff Professional  
SCS Engineers  
(402) 689-4586





Christine L. Collier, P.E.  
Project Manager  
SCS Engineers  
(515) 418-0677

MRK/CLC

cc: Ms. Jennifer Jordan, Landfill Superintendent  
Mr. Joe Welter, PE, PMP, Senior Engineer, Iowa City

#### Certification

	<p>I hereby certify that this document was prepared by me or under my direct supervision and that I am a duly licensed Professional Engineer under the laws of the state of Iowa.</p>		
	<p>Digitally signed by Christine L. Collier  Date: 2023.09.30 22:19:27 -05'00'</p>		
	<table><tr><td>Christine L. Collier</td><td>Date</td></tr></table>	Christine L. Collier	Date
Christine L. Collier	Date		
	<p>My license renewal date is: December 31, 2023 Pages or sheets covered by this seal: All</p>		

**ATTACHMENT A  
2024 CLOSURE, POSTCLOSURE, CORRECTIVE ACTION & COMPOST  
COST ESTIMATE DETAILS**



## 2024 Closure Cost Estimate - City of Iowa City Sanitary Landfill

Task <sup>1</sup>	Units	Cost per Unit	Cost	
			Year	Cost of Task
1. Closure and Postclosure Plan Document Revisions	1.0	\$ 25,000 lump sum	2024	\$ 25,000
2. Site Preparation, Earthwork, and Final Grading	1.0	\$ 398,276 lump sum	2024	\$ 398,276
3. Drainage Control Culverts, Piping, and Structures	0.0	\$ - lump sum	2024	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	1.0	\$ 354,209 lump sum	2024	\$ 354,209
5.1. Final Cap Construction - Non-Composite <sup>2</sup>	38.6	\$ 10,454 per acre	2024	\$ 403,637
5.2. Final Cap Construction - Composite <sup>3</sup>	29.6	\$ 83,549 per acre	2024	\$ 2,472,864
6. Cap Vegetation Soil Placement <sup>2,3</sup>	68.2	\$ 12,778 per acre	2024	\$ 871,520
7. Cap Seeding, Mulching, and Fertilizing <sup>2,3,4</sup>	74.2	\$ 1,200 lump sum	2024	\$ 89,048
8. Monitoring Well, Piezometer, and Gas Control Modifications	1.0	\$ 2,094,251 lump sum	2024	\$ 2,094,251
9. Leachate System Cleanout and Extraction Well Modifications	1.0	\$ 16,250 lump sum	2024	\$ 16,250
10. Monitoring Well Installation and Abandonments	0.0	\$ 4,500 lump sum	2024	\$ -
11. Facility Modifications to Effect Closed Status	1.0	\$ 2,000 lump sum	2024	\$ 2,000
12. Engineering and Technical Services	1.0	\$ 644,000 lump sum	2024	\$ 644,000
13. Legal, Financial, and Administrative Services	1.0	\$ 95,000 lump sum	2024	\$ 95,000
14. Closure Compliance Certifications and Documentation	1.0	\$ 26,000 lump sum	2024	\$ 26,000
			<b>Total</b>	<b>\$ 7,492,055</b>

**Notes:**

<sup>1</sup> Task items based on the list from 567 IAC 113.14(3)"c"(6). Calculations for each task are contained on the following pages.

<sup>2</sup> Area requiring non-composite final cover at Closure (FY95 through FY06): 38.61 acres

<sup>3</sup> Area requiring composite final cover at Closure (FY09 and FY23): 29.60 acres

<sup>4</sup> Area requiring final grading at Closure: 6.00 acres



## 2024 Corrective Action Cost Estimate - City of Iowa City Landfill

Task	Units	Cost per Unit	Cost Year	30-Year Cost
1. Corrective Action Groundwater Quality Monitoring and Reporting:	30	\$ 5,384 / year	2024	\$ 161,520
2. Expansion of Leachate Management System	1	\$ - lump sum	2024	\$ -
3. Remedy Completion Certification and Documentation:	1	\$ 2,500 lump sum	2024	\$ 2,500
4. Remedy Decommissioning:	1	\$ 6,400 lump sum	2024	\$ 6,400
<b>Total</b>				<b>\$ 170,420</b>

**Notes:**

- <sup>1</sup> Selected remedy is source control via leachate and landfill gas management with monitored natural attenuation.
- <sup>2</sup> This calculation is based on a 30-year remedy end date. The remedy end date will be evaluated annually and adjusted if necessary.
- <sup>3</sup> Estimated remedy end date: 2053



## 2024 Compost Facility Closure Cost Estimate - City of Iowa City Compost

Task	Units	Cost per Unit	Cost Year	Cost of Task
1. Transportation Costs	1	\$ 75,000.00	lump sum 2024	\$ 75,000
2. Tipping Fees	0	\$ -	lump sum 2024	\$ -
3. Wastewater Disposal	0	\$ -	lump sum 2024	\$ -
<b>Total</b>				<b>\$ 75,000</b>

**Notes:**

1. Compost volume based on annual throughput as reported by owner.
2. Assumed compost density of 1,000 pounds per cubic yard.

JZ# 101147

## Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill  
 Permit #52-SDP-01-72  
 July 1 - September 30, 2022  
 due January 1, 2023

---

Report Form Received 10/25/2022 5:18 PM  
 Confirmation #T7IIRK3DL

**Accounting Validation**

0050-542-G500-LD-0574 \$59,080.71  
 0050-542-G550-00-0630 \$20,964.12  
 City of Iowa City Sanitary Landfill  
 52-SDP-01-72

Tonnage fees are paid to the DNR on a quarterly basis with payment due by no more than ninety days following the quarter during which the fees were collected. The payment shall be accompanied by this form (542-3276). If any corrections are necessary, please contact the Report Coordinator.

<p><b>1. Tons of solid waste disposed of at a landfill</b>          Line 1 combines the subtotals from the three tabs below. Include all MSW, commercial/industrial waste, C&amp;D waste, special waste, waste from exceptional event(s) and contaminated soil that was received and disposed of at the landfill.</p> <p><b>Waste From Within Planning Area (38,116.59 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">County/Service Area</th> <th style="width: 30%;">Tonnage</th> </tr> </thead> <tbody> <tr> <td><u>Johnson County, Kalona, Riverside</u></td> <td style="text-align: right;"><u>38,116.59</u></td> </tr> </tbody> </table> <p><b>Waste From Other Planning Area (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Planning Area</th> <th style="width: 30%;">Tonnage</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table> <p><b>Out of State Waste (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">State</th> <th style="width: 30%;">Tonnage</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> </tbody> </table>	County/Service Area	Tonnage	<u>Johnson County, Kalona, Riverside</u>	<u>38,116.59</u>	Planning Area	Tonnage			State	Tonnage			<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">1. <u>38,116.59</u></div>
County/Service Area	Tonnage												
<u>Johnson County, Kalona, Riverside</u>	<u>38,116.59</u>												
Planning Area	Tonnage												
State	Tonnage												
<p><b>2. Tons of solid waste used as alternative daily cover</b>          Solid waste materials approved as ADC and used at a ratio of 3 tons of solid waste to 1 ton of cover material are considered a beneficial use and are exempt from tonnage fees and goal progress calculations. The combined total of all ADC is entered in Line 2. <b>Include in the tonnage the portion of ADC that is soil if a 50/50 blend is required.</b> To determine the amount of ADC used in excess of the approved ratio, divide the sum of Lines 1 and 2 by four and subtract the result from Line 2. Enter the result in Line 2a. If the result is a negative number, report "0".</p> <p><b>Alternative Daily Cover (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Approved ADC Material</th> <th style="width: 30%;">Tonnage</th> </tr> </thead> <tbody> <tr> <td><u>Concover (Spray-on)</u></td> <td style="text-align: right;"><u>0.00</u></td> </tr> <tr> <td><u>Typep (Exxon) (Tarp)</u></td> <td style="text-align: right;"><u>0.00</u></td> </tr> </tbody> </table>	Approved ADC Material	Tonnage	<u>Concover (Spray-on)</u>	<u>0.00</u>	<u>Typep (Exxon) (Tarp)</u>	<u>0.00</u>	<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">2. <u>0.00</u></div> <div style="border: 1px solid black; padding: 2px;">2a. <u>0.00</u> (ADC overage)</div>						
Approved ADC Material	Tonnage												
<u>Concover (Spray-on)</u>	<u>0.00</u>												
<u>Typep (Exxon) (Tarp)</u>	<u>0.00</u>												
<p><b>3. Tons of solid waste used for beneficial use purposes</b>          Solid waste materials approved by the DNR for lining or capping, or for construction berms, dikes, or roads at a landfill are beneficial uses and are exempt from the tonnage fees and goal progress calculations. The combined total from the Beneficial Use table is entered in Line 3.</p> <p><b>Beneficial Use (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Waste Type / Generator</th> <th style="width: 30%;">Use</th> <th style="width: 40%;">Tonnage</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Waste Type / Generator	Use	Tonnage				<div style="border: 1px solid black; padding: 2px;">3. <u>0.00</u></div>						
Waste Type / Generator	Use	Tonnage											
<p><b>4. Total solid waste received</b>          Add Lines 1, 2, and 3.</p>	<div style="border: 1px solid black; padding: 2px;">4. <u>38,116.59</u></div>												
<p><b>5. Tons of solid waste subject to tonnage fee</b>          Add Lines 1 and 2a and enter the result in Line 5.</p>	<div style="border: 1px solid black; padding: 2px;">5. <u>38,116.59</u></div>												

<b>6. Late fee penalty/Debit adjustment</b> A penalty of two percent is assessed for each month that the fee or this form is overdue. Additional fees may also be owed due to miscalculations or ADC fee arrangements. Penalties/Debits will be entered by the DNR in Line 6	6. <u>0.00</u>
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<b>7. Credit adjustment</b> Credits that are a result of reporting or accounting errors as well as exceptional event waste tonnage fee exemption approvals will be entered by the DNR in Line 7	7. <u>0.00</u>
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<b>8. Total amount to be remitted</b> Add Line 6 to the sum of Lines 8a and 8b then subtract Line 7	8. <u>\$80,044.83</u>
Line 8a - Multiply Line 5 by \$1.55	<u>\$59,080.71</u>
Line 8b - Multiply Line 5 by \$0.55	<u>\$20,964.12</u>

<b>9. Total amount to be retained</b> Add figures from Lines 9a and 9b and enter the result in Line 9 See directions for information on allowable uses of retained fees.	9. <u>\$59,080.71</u>
Line 9a - Multiply Line 5 by \$0.50	<u>\$19,058.29</u>
Line 9b - Multiply Line 5 by \$1.05	<u>\$40,022.42</u>

True I certify that retained fees are being used in methods consistent with Iowa Administrative Code 567-101.14(3).

**Additional Comments:**

I certify that I am the owner, operator or authorized representative of the owner or operator, and that I have examined this return (including any accompanying documents to be mailed or emailed) and that I believe the information to be true, accurate and complete.

Signature: Jennifer L. Jordan  
Title: Resource Management Superintendent  
Date: 10/25/2022

## Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill  
 Permit #52-SDP-01-72  
 October 1 - December 31, 2022  
 due April 1, 2023

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Report Form Received 1/24/2023 5:47 PM  
 Confirmation #CYGADM3VGK

**Accounting Validation**

0050-542-G500-LD-0574 \$45,834.48  
 0050-542-G550-00-0630 \$16,263.85  
 City of Iowa City Sanitary Landfill  
 52-SDP-01-72

Tonnage fees are paid to the DNR on a quarterly basis with payment due by no more than ninety days following the quarter during which the fees were collected. The payment shall be accompanied by this form (542-3276). If any corrections are necessary, please contact the [Report Coordinator](#).

**1. Tons of solid waste disposed of at a landfill**  
 Line 1 combines the subtotals from the three tabs below. Include all MSW, commercial/industrial waste, C&D waste, special waste, waste from exceptional event(s) and contaminated soil that was received and disposed of at the landfill.

**Waste From Within Planning Area (29,570.63 tons)**

County/Service Area	Tonnage
Johnson County, Kalona, Riverside	29,570.63

**Waste From Other Planning Area (0.00 tons)**

Planning Area	Tonnage

**Out of State Waste (0.00 tons)**

State	Tonnage

1. 29,570.63

**2. Tons of solid waste used as alternative daily cover**  
 Solid waste materials approved as ADC and used at a ratio of 3 tons of solid waste to 1 ton of cover material are considered a beneficial use and are exempt from tonnage fees and goal progress calculations. The combined total of all ADC is entered in Line 2. Include in the tonnage the portion of ADC that is soil if a 50/50 blend is required. To determine the amount of ADC used in excess of the approved ratio, divide the sum of Lines 1 and 2 by four and subtract the result from Line 2. Enter the result in Line 2a. If the result is a negative number, report "0".

**Alternative Daily Cover (0:00 tons)**

Approved ADC Material	Tonnage
Concover (Spray-on)	0.00
Typex (Exxon) (Tarp)	0.00

2. 0.00

2a. 0.00  
(ADC overage)

**3. Tons of solid waste used for beneficial use purposes**  
 Solid waste materials approved by the DNR for lining or capping, or for construction berms, dikes, or roads at a landfill are beneficial uses and are exempt from the tonnage fees and goal progress calculations. The combined total from the Beneficial Use table is entered in Line 3.

**Beneficial Use (0.00 tons)**

Waste Type / Generator	Use	Tonnage

3. 0.00

**4. Total solid waste received**  
 Add Lines 1, 2, and 3.

4. 29,570.63

**5. Tons of solid waste subject to tonnage fee**  
 Add Lines 1 and 2a and enter the result in Line 5.

5. 29,570.63

**6. Late fee penalty/Debit adjustment**

A penalty of two percent is assessed for each month that the fee or this form is overdue. Additional fees may also be owed due to miscalculations or ADC fee arrangements. Penalties/Debits will be entered by the DNR in Line 6.

6. 0.00**7. Credit adjustment**

Credits that are a result of reporting or accounting errors as well as exceptional event waste tonnage fee exemption approvals will be entered by the DNR in Line 7.

7. 0.00**8. Total amount to be remitted**

Add Line 6 to the sum of Lines 8a and 8b then subtract Line 7.

8. \$62,098.33

Line 8a - Multiply Line 5 by \$1.55 \$45,834.48

Line 8b - Multiply Line 5 by \$0.55 \$16,263.85

**9. Total amount to be retained**

Add figures from Lines 9a and 9b and enter the result in Line 9. See directions for information on allowable uses of retained fees.

9. \$45,834.48

Line 9a - Multiply Line 5 by \$0.50 \$14,785.32

Line 9b - Multiply Line 5 by \$1.05 \$31,049.16

 True

I certify that retained fees are being used in methods consistent with Iowa Administrative Code 567-101.14(3).

**Additional Comments:**

I certify that I am the owner, operator or authorized representative of the owner or operator, and that I have examined this return (including any accompanying documents to be mailed or emailed) and that I believe the information to be true, accurate and complete.

Signature: Jennifer L. Jordan

Title: Resource Management Superintendent

Date: 1/24/2023

## Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill  
 Permit #52-SDP-01-72  
 January 1 - March 31, 2023  
 due July 1, 2023

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Report Form Received 5/3/2023 3:31 PM  
 Confirmation #BVA4YU0DY

**Accounting Validation**

0050-542-G500-LD-0574 \$45,108.04  
 0050-542-G550-00-0630 \$16,006.08  
 City of Iowa City Sanitary Landfill  
 52-SDP-01-72

Tonnage fees are paid to the DNR on a quarterly basis with payment due by no more than ninety days following the quarter during which the fees were collected. The payment shall be accompanied by this form (542-3276). If any corrections are necessary, please contact the [Report Coordinator](#).

<p><b>1. Tons of solid waste disposed of at a landfill</b>                  Line 1 combines the subtotals from the three tabs below. Include all MSW, commercial/industrial waste, C&amp;D waste, special waste, waste from exceptional event(s) and contaminated soil that was received and disposed of at the landfill.</p> <p><b>Waste From Within Planning Area (29,101.96 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">County/Service Area</th> <th style="text-align: right;">Tonnage</th> </tr> </thead> <tbody> <tr> <td><u>Johnson County, Kalona, Riverside</u></td> <td style="text-align: right;"><u>29,101.96</u></td> </tr> </tbody> </table> <p><b>Waste From Other Planning Area (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Planning Area</th> <th style="text-align: right;">Tonnage</th> </tr> </thead> <tbody> <tr> <td> </td> <td style="text-align: right;"> </td> </tr> </tbody> </table> <p><b>Out of State Waste (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">State</th> <th style="text-align: right;">Tonnage</th> </tr> </thead> <tbody> <tr> <td> </td> <td style="text-align: right;"> </td> </tr> </tbody> </table>	County/Service Area	Tonnage	<u>Johnson County, Kalona, Riverside</u>	<u>29,101.96</u>	Planning Area	Tonnage			State	Tonnage			<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">1. <u>29,101.96</u></div>
County/Service Area	Tonnage												
<u>Johnson County, Kalona, Riverside</u>	<u>29,101.96</u>												
Planning Area	Tonnage												
State	Tonnage												
<p><b>2. Tons of solid waste used as alternative daily cover</b>                  Solid waste materials approved as ADC and used at a ratio of 3 tons of solid waste to 1 ton of cover material are considered a beneficial use and are exempt from tonnage fees and goal progress calculations. The combined total of all ADC is entered in Line 2. <b>Include in the tonnage the portion of ADC that is soil if a 50/50 blend is required.</b> To determine the amount of ADC used in excess of the approved ratio, divide the sum of Lines 1 and 2 by four and subtract the result from Line 2. Enter the result in Line 2a. If the result is a negative number, report "0".</p> <p><b>Alternative Daily Cover (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Approved ADC Material</th> <th style="text-align: right;">Tonnage</th> </tr> </thead> <tbody> <tr> <td><u>Concover (Spray-on)</u></td> <td style="text-align: right;"><u>0.00</u></td> </tr> <tr> <td><u>Typex (Exxon) (Tarp)</u></td> <td style="text-align: right;"><u>0.00</u></td> </tr> </tbody> </table>	Approved ADC Material	Tonnage	<u>Concover (Spray-on)</u>	<u>0.00</u>	<u>Typex (Exxon) (Tarp)</u>	<u>0.00</u>	<div style="border: 1px solid black; padding: 2px; margin-bottom: 5px;">2. <u>0.00</u></div> <div style="border: 1px solid black; padding: 2px;">2a. <u>0.00</u> (ADC overage)</div>						
Approved ADC Material	Tonnage												
<u>Concover (Spray-on)</u>	<u>0.00</u>												
<u>Typex (Exxon) (Tarp)</u>	<u>0.00</u>												
<p><b>3. Tons of solid waste used for beneficial use purposes</b>                  Solid waste materials approved by the DNR for lining or capping, or for construction berms, dikes, or roads at a landfill are beneficial uses and are exempt from the tonnage fees and goal progress calculations. The combined total from the Beneficial Use table is entered in Line 3.</p> <p><b>Beneficial Use (0.00 tons)</b></p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Waste Type / Generator</th> <th style="text-align: left;">Use</th> <th style="text-align: right;">Tonnage</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td style="text-align: right;"> </td> </tr> </tbody> </table>	Waste Type / Generator	Use	Tonnage				<div style="border: 1px solid black; padding: 2px;">3. <u>0.00</u></div>						
Waste Type / Generator	Use	Tonnage											
<p><b>4. Total solid waste received</b>                  Add Lines 1, 2, and 3.</p>	<div style="border: 1px solid black; padding: 2px;">4. <u>29,101.96</u></div>												
<p><b>5. Tons of solid waste subject to tonnage fee</b>                  Add Lines 1 and 2a and enter the result in Line 5.</p>	<div style="border: 1px solid black; padding: 2px;">5. <u>29,101.96</u></div>												

**6. Late fee penalty/Debit adjustment**  
A penalty of two percent is assessed for each month that the fee or this form is overdue. Additional fees may also be owed due to miscalculations or ADC fee arrangements. Penalties/Debits will be entered by the DNR in Line 6.

6. 0.00

**7. Credit adjustment**  
Credits that are a result of reporting or accounting errors as well as exceptional event waste tonnage fee exemption approvals will be entered by the DNR in Line 7.

7. 0.00

**8. Total amount to be remitted**  
Add Line 6 to the sum of Lines 8a and 8b then subtract Line 7.

Line 8a - Multiply Line 5 by \$1.55	<u>\$45,108.04</u>
Line 8b - Multiply Line 5 by \$0.55	<u>\$16,006.08</u>

8. \$61,114.12

**9. Total amount to be retained**  
Add figures from Lines 9a and 9b and enter the result in Line 9. See directions for information on allowable uses of retained fees.

Line 9a - Multiply Line 5 by \$0.50	<u>\$14,550.98</u>
Line 9b - Multiply Line 5 by \$1.05	<u>\$30,557.06</u>

9. \$45,108.04

True

I certify that retained fees are being used in methods consistent with Iowa Administrative Code 567-101.14(3).

**Additional Comments:**

**I certify that I am the owner, operator or authorized representative of the owner or operator, and that I have examined this return (including any accompanying documents to be mailed or emailed) and that I believe the information to be true, accurate and complete.**

Signature: Jennifer L. Jordan  
Title: Resource Management Superintendent  
Date: 5/3/2023

## Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill  
 Permit #52-SDP-01-72  
 April 1 - June 30, 2023  
 due October 1, 2023

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Report Form Received 7/24/2023 5:08 PM  
 Confirmation #NJDU2LYJA

**Accounting Validation**

0050-542-G500-ID-0574 \$55,969.06  
 0050-542-G550-00-0630 \$19,859.99  
 City of Iowa City Sanitary Landfill  
 52-SDP-01-72

Tonnage fees are paid to the DNR on a quarterly basis with payment due by no more than ninety days following the quarter during which the fees were collected. The payment shall be accompanied by this form (542-3276). If any corrections are necessary, please contact the Report Coordinator.

**1. Tons of solid waste disposed of at a landfill**  
 Line 1 combines the subtotals from the three tabs below. Include all MSW, commercial/industrial waste, C&D waste, special waste, waste from exceptional event(s) and contaminated soil that was received and disposed of at the landfill.

**Waste From Within Planning Area (36,109.07 tons)**

County/Service Area	Tonnage
<u>Johnson County, Kalona, Riverside</u>	<u>36,109.07</u>

**Waste From Other Planning Area (0.00 tons)**

Planning Area	Tonnage

**Out of State Waste (0.00 tons)**

State	Tonnage

1. 36,109.07

**2. Tons of solid waste used as alternative daily cover**  
 Solid waste materials approved as ADC and used at a ratio of 3 tons of solid waste to 1 ton of cover material are considered a beneficial use and are exempt from tonnage fees and goal progress calculations. The combined total of all ADC is entered in Line 2. **Include in the tonnage the portion of ADC that is soil if a 50/50 blend is required.** To determine the amount of ADC used in excess of the approved ratio, divide the sum of Lines 1 and 2 by four and subtract the result from Line 2. Enter the result in Line 2a. If the result is a negative number, report "0".

**Alternative Daily Cover (0.00 tons)**

Approved ADC Material	Tonnage
<u>Concover (Spray-on)</u>	<u>0.00</u>
<u>Typex (Exxon) (Tarp)</u>	<u>0.00</u>
<u>Wood chips</u>	<u>0.00</u>

2. 0.00

2a. 0.00  
 (ADC overage)

**3. Tons of solid waste used for beneficial use purposes**  
 Solid waste materials approved by the DNR for lining or capping, or for construction berms, dikes, or roads at a landfill are beneficial uses and are exempt from the tonnage fees and goal progress calculations. The combined total from the Beneficial Use table is entered in Line 3.

**Beneficial Use (0.00 tons)**

Waste Type / Generator	Use	Tonnage

3. 0.00

**4. Total solid waste received**  
 Add Lines 1, 2, and 3.

4. 36,109.07

5. 36,109.07



**5. Tons of solid waste subject to tonnage fee**  
Add Lines 1 and 2a and enter the result in Line 5.

**6. Late fee penalty/Debit adjustment**  
A penalty of two percent is assessed for each month that the fee or this form is overdue. Additional fees may also be owed due to miscalculations or ADC fee arrangements. Penalties/Debits will be entered by the DNR in Line 6.

6. 0.00

**7. Credit adjustment**  
Credits that are a result of reporting or accounting errors as well as exceptional event waste tonnage fee exemption approvals will be entered by the DNR in Line 7.

7. 0.00

**8. Total amount to be remitted**  
Add Line 6 to the sum of Lines 8a and 8b then subtract Line 7.

Line 8a - Multiply Line 5 by \$1.55	<u>\$55,969.06</u>
Line 8b - Multiply Line 5 by \$0.55	<u>\$19,859.99</u>

8. \$75,829.05

**9. Total amount to be retained**  
Add figures from Lines 9a and 9b and enter the result in Line 9. See directions for information on allowable uses of retained fees.

Line 9a - Multiply Line 5 by \$0.50	<u>\$18,054.54</u>
Line 9b - Multiply Line 5 by \$1.05	<u>\$37,914.52</u>

9. \$55,969.06

True

I certify that retained fees are being used in methods consistent with Iowa Administrative Code 567-101.14(3).

**Additional Comments:**

**I certify that I am the owner, operator or authorized representative of the owner or operator, and that I have examined this return (including any accompanying documents to be mailed or emailed) and that I believe the information to be true, accurate and complete.**

**Signature:** Jennifer L. Jordan  
**Title:** Resource Management Superintendent  
**Date:** 7/24/2023