

West Des Moines, IA

PROJECT: Sioux City, FY24, Env. Comp & On-Call, IA 27223205.24 DATE: 3/18/2024

SUBJECT: Sioux City Sanitary Landfill - 97-SDP-03-81C - 2024 Financial Assurance Review TRANSMITTAL ID: 00001

PURPOSE: For your approval VIA: Info Exchange

FROM

NAME	COMPANY	EMAIL	PHONE
Isaac Creech West Des Moines, IA	SCS Engineers	ICreech@scsengineers.com	

TO

NAME	COMPANY	EMAIL	PHONE
michael.sullivan@dnr.iowa.gov		michael.sullivan@dnr.iowa.gov	
Becky Jolly		becky.jolly@dnr.iowa.gov	

REMARKS: Good Morning:

SCS Engineers, on behalf of the City of Sioux City, is submitting the attached 2024 Financial Assurance Review. If you have any questions regarding this submittal, please contact us using the information below.

Thank you,

Isaac Creech, E.I.T.
Associate Professional
1690 All-State Court, Suite 100
West Des Moines, IA 50265
(515) 631-6160 (Office)
(515) 415 -9211 (W)
icreech@scsengineers.com
www.scsengineers.com

DESCRIPTION OF CONTENTS

QTY	DATED	TITLE	NOTES
1	3/18/2024	Sioux City Sanitary Landfill - 97-SDP-03-81C - 2024 Financial Assurance Review.pdf	

Transmittal

DATE: 3/18/2024
TRANSMITTAL ID: 00001

COPIES:

Arah Montagne
Michael Miller
Isaac Creech

(City of Sioux City, Iowa)
(SCS Engineers)
(SCS Engineers)

March 18, 2024
File No. 27223205.24

Mr. Michael Sullivan
Iowa Department of Natural Resources
Land Quality Bureau
Wallace State Office Building
502 E 9th Street
Des Moines, IA 50319- 0034

Subject: 2024 Financial Assurance
City of Sioux City Sanitary Landfill (Closed)
Permit No. 97-SDP-3-81C

Dear Mr. Sullivan:

SCS Engineers, on behalf of the City of Sioux City (City), has completed the enclosed Iowa Department of Natural Resources (DNR) Municipal Waste Sanitary Landfill Financial Assurance Annual Report Form for the closed City of Sioux City Sanitary Landfill for the year 2024.

The post-closure cost estimate (Attachment A) was prepared by updating the line-item costs using similar costs from other 2023 Iowa landfill cell construction and closure bid tabs, inflated to 2024 dollars. Additional changes in the 2024 cost estimate are a result of the following conditions:

- The number of groundwater monitoring wells in assessment monitoring per 113.10(6) [2009 version] decreased from 7 to 4 wells;
- Leachate management, transportation, leachate line cleaning, and inspection is no longer required per Amendment #9 to Permit No. 97-SDP-03-81C (May 11, 2023);
- Engineering and Technical Service cost was reduced; and
- Legal, Financial, and Administrative Service cost was reduced.

The City of Sioux City Sanitary Landfill currently has 14 years remaining of the 30-year stated post-closure period.

A copy of the City's most recent annual audit report in the form prescribed by the Office of the Auditor of the State of Iowa as described in IAC 567 Chapter 113 can be obtained at: <https://auditor.iowa.gov/audit-reports>.



Mr. Michael Sullivan

March 18, 2024

Page 2

Please feel free to contact us if you have any questions, require any additional details, or need any further clarification.

Sincerely,





Isaac Creech
Associate Professional
SCS Engineers



Mark R. Huber, P.E.
Project Director
SCS Engineers

cc: Arah Montagne, City of Sioux City (electronic)
Electronic File

Certification

	<p>I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.</p> <p> _____ Mark R. Huber, P.E.</p> <p>Date: <u>3/8/24</u></p> <p>License No. 15325</p> <p>My license renewal date is December 31, 2025</p> <p>Pages or sheets covered by this seal: <u>Postclosure cost estimate</u></p>
--	---

Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

Section 1: FACILITY INFORMATION *(please print or type)*

Information Requested	
Facility Name	City of Sioux City Sanitary Landfill (28 th Street, Sioux City, Iowa)
Permitted Agency/Entity	City of Sioux City
Permit Number	97-SDP-03-81C

Section 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Closure Cost Estimate		
Post Closure Cost Estimate	\$ 635,555	March 5, 2024
Initial or Updated Corrective Action Cost Estimate	\$ 106,902	March 5, 2024

*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	-
Amount of waste disposed of at the facility during the prior year	-

Section 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills	<i>(ATTACH AUDIT REPORT)</i>
Owner's Most Recent Annual Audit Report Prepared by: <u>City of Sioux City Finance Department.</u> For fiscal year ending: <u>June 30, 2023</u>	
Privately Owned Municipal Solid Waste Landfills	<i>(ATTACH AFFIDAVIT)</i>
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”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	
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 56+7 IAC 113.14(6)“i”	June 2003	Closure <input type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 918,065

*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:	<input type="checkbox"/> New Mechanism	<input checked="" type="checkbox"/> Previously Submitted
<p>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.</p> <p>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.</p> <p>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.</p>		

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>			
Postclosure Account Balance <i>(see formula below)</i>			
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$ 921,203	\$918,065	\$ 0
Trust Fund Balance <i>(see formula below)</i>			
Formula for Projected Deposits			
Closure or Postclosure Account $\frac{CE - CB}{RPC} \times TR$	Dedicated/Trust Fund $\frac{CE - CB}{Y}$		
<p>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.</p>	<p>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.</p>		
If needed, the space below can be used to show calculations for projected deposits			
Closure	Postclosure		
	$\$742,457 - \$918,065 = \$ - 175,608$ (Overfunded)		

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.		
Arah Montagne		Environmental Services Program Development Manager
Name of Official		Title
City of Sioux City		
Agency/Entity		
405 6 th Street		
Address		
Sioux City	Iowa	51104
City	State	Zip
712-279-6349	712-279-6191	
Telephone	Fax	
amontagne@sioux-city.org		
Email Address		

	ENVIRON. SVCS PROGRAM Devel. manager	3/8/24
Signature of Official	Title	Date

Questions? Contact Bill Blum at (515) 725-8376 or bill.blum@dnr.iowa.gov

Attachment A

2024 Opinion of Probable Cost Summary
for Post-Closure Activities



2024 Postclosure Cost Estimate - City of Sioux City Sanitary Landfill

Task ¹	Units	Cost per Unit	Cost year	Total Cost
1. General Site Facilities, Access Roads, and Fencing Maintenance	14	\$ 2,659 / year	2024	\$ 37,219.22
2. Cap and Vegetative Cover Maintenance	14	\$ 9,338 / year	2024	\$ 130,735
3. Drainage and Erosion Control Systems Maintenance	14	\$ 3,498 / year	2024	\$ 48,970
4. Groundwater to Waste Separation Systems Maintenance	14	\$ - / year	2024	\$ -
5. Gas Control Systems Maintenance	14	\$ - / year	2024	\$ -
6. Gas Control Systems Monitoring and Reporting	14	\$ 3,980 / year	2024	\$ 55,720
7. Groundwater and Surface Water Monitoring Systems Maintenance	14	\$ 731 / year	2024	\$ 10,240
8. Groundwater and Surface Water Quality Monitoring and Reporting	14	\$ 13,391 / year	2024	\$ 187,468
9. Groundwater Monitoring Systems Performance Evaluations and Reports	14	\$ - / year	2024	\$ -
10. Leachate Control Systems Maintenance	14	\$ 538 / year	2024	\$ 7,528
11. Leachate Management, Transportation, and Disposal	14	\$ 1,796 / year	2024	\$ 25,137
12. Leachate Control Systems Performance Evaluations and Reports	14	\$ 645 / year	2024	\$ 9,030
13. Engineering and Technical Services	14	\$ 5,175 / year	2024	\$ 72,450
14. Legal, Financial, and Administrative Services	14	\$ 750 / year	2024	\$ 10,500
15. Financial Assurance, Accounting, Audits, and Reports	14	\$ 2,897 / year	2024	\$ 40,558
Total				\$ 635,555
Task				
1. Source Control - Passive Vent Installation:	1	\$ 39,750 lump sum		\$39,750
2. Corrective Action Groundwater Quality Sampling/Monitoring:	10	\$ 2,165 year		\$21,652
3. Corrective Action Groundwater Quality Monitoring and Reporting:	10	\$ 2,000 year		\$20,000
4. Gas Monitoring and Reporting	10	\$ 1,500 year		\$15,000
5. Remedy Completion Certification and Documentation:	1	\$ 3,000 lump sum		\$3,000
6. Remedy Decommissioning:	1	\$ 7,500 lump sum		\$7,500
Total Cost of Corrective Action				\$106,902
Postclosure and Corrective Action				\$ 742,457

Notes:

¹Task items based on the list from IAC 567-113.14(4)"c"(6).