

Authority

The following calculations are based on rules published in 567 IAC Chapter 113.14, "Municipal solid waste landfill financial assurance". This analysis is based on assuming a worst case scenario regarding postclosure care of the landfill and assuming all work associated with postclosure is performed by a third party, as per Regulations.

Note that costs are based on estimated actual costs and therefore adjustments for inflation were determined not to be applicable in this postclosure cost estimate.

The SDP Closure Permit for the Fayette County Sanitary Landfill was issued on June 20, 2013.

Closure Cost Estimate

Closure of the Fayette County Sanitary Landfill has been completed with two types of cap (4 foot soil cap and Subtitle D compliant composite cap) in accordance with the IDNR approved Closure/Postclosure Plan (CPCP).

Postclosure Cost Estimate

The remaining postclosure period used in the financial assurance calculations is 19 years.

Postclosure costs must include any costs anticipated during the postclosure period, based upon the SDP Closure Permit and current IDNR regulations. Area requiring postclosure care is approximately 17.8 acres. Of this area, approximately 10.6 acres was closed with a soil cap and 7.2 acres was closed with a composite cap including an FML.

| | | | |
|----------------------------------|------------|---------------|-----------------------|
| Maintenance/Repair Soil Cap | 10.6 acres | \$50 /acre | \$530 |
| Maintenance/Repair FML Cap | 7.2 acres | \$100 /acre | \$720 |
| Reseeding (2% of area annually) | 0.4 acres | \$1,200 /acre | \$400 |
| Maintenance of Erosion Control | 17.8 acres | \$100 /acre | \$1,780 |
| Mowing (site not mowed annually) | | | <u>\$500</u> |
| | | | <u><u>\$3,900</u></u> |

Inspections, reporting, monitoring well sampling, and monitoring well testing will be continued throughout the postclosure period. Assume these items will be of the same frequency, type, and method as at present. Assume costs associated with inspections, reporting, monitoring well sampling, and monitoring well testing are:

Semi-annual engineer's inspections, an annual water quality report, and a semi-annual water quality notification are required.

| | |
|---|-----------------------|
| Inspections (\$1,650/each * 2 per year) | \$3,300 |
| Annual Water Quality Report | \$3,800 |
| Semi-Annual Water Quality Notification | <u>\$1,800</u> |
| | <u><u>\$8,900</u></u> |

Explosive gas monitoring is required quarterly.

| | | | |
|----------------|--------------|------------|----------------|
| Gas monitoring | \$1,000 each | 4 per year | <u>\$4,000</u> |
|----------------|--------------|------------|----------------|

Monitoring Well Sampling and Testing

Sampling and testing are required semi-annually as per the SDP Closure Permit and applicable amendments. Estimated testing costs are as follows:

| | | | |
|---------|----------|-------------|---------|
| April | 15 tests | \$300 /test | \$4,500 |
| October | 15 tests | \$300 /test | \$4,500 |

* 14 points and 1 duplicate

NOTE: 7 Bedrock wells were dropped from the HMSP as per the SDP Closure Permit Amendment dated November 8, 2023 (sampling points decreased from 21 points to 14 points).

Sampling costs are:

| | |
|---------|-----------------|
| April | \$3,050 |
| October | <u>\$3,050</u> |
| | <u>\$15,100</u> |

The postclosure costs must be adjusted annually during the postclosure period as a basis for Financial Assurance.

| | |
|---|----------------|
| Financial Assurance postclosure cost estimate | <u>\$2,000</u> |
|---|----------------|

Leachate collected at the facility is stored in a 15,000 gallon storage tank. Leachate is hauled to the Oelwein POTW for treatment and disposal on an as needed basis. 68,821 gallons of leachate were hauled to Oelwein in 2024. The volume of leachate is not expected to change appreciably during the postclosure period so continue to use an assumed annual leachate volume of 75,000 gallons.

Cost of leachate treatment and hauling is currently \$0.0777/gallon
 (\$0.07/ gal for hauling and \$0.0077/gal for treatment)

| | | |
|----------------|------------------|----------------|
| 75,000 gallons | \$0.0777 /gallon | <u>\$5,800</u> |
|----------------|------------------|----------------|

Leachate is tested in accordance with the treatment agreement with Oelwein.
 Assume leachate testing costs are \$3,000 per year.

| |
|----------------|
| <u>\$3,000</u> |
|----------------|

There needs to be a cost for maintaining the leachate collection and storage system during the postclosure period. Maintenance will include maintenance on the pump stations, leachate storage tank, leachate collection piping and manholes.

| | |
|---------------------------------------|----------------|
| Annual maintenance of leachate system | <u>\$8,000</u> |
|---------------------------------------|----------------|

| | |
|---------------------------------------|-----------------|
| Total yearly cost of leachate system: | |
| Leachate hauling and disposal | \$5,800 |
| Leachate testing | \$3,000 |
| Maintenance | \$8,000 |
| | <u>\$16,800</u> |

As per IDNR regulations, the leachate collection system is to be cleaned once every three years.
 Estimated cost of cleaning leachate collection system is \$6,000 every three years.

| | | |
|---------|---------------------------|----------------|
| \$6,000 | Annual Equivalent Cost is | <u>\$2,000</u> |
|---------|---------------------------|----------------|

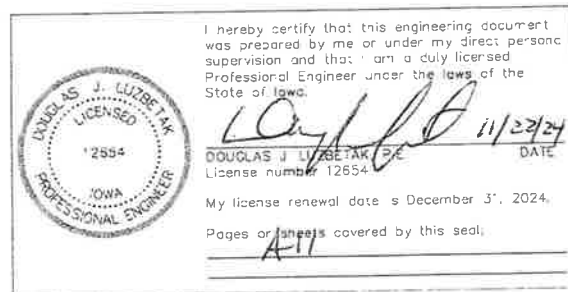
| | |
|---|----------------|
| Assume legal, audit, and consulting costs will be approximately \$8,000 per year. | <u>\$8,000</u> |
|---|----------------|

Financial Assurance Calculations

Postclosure (annual)

| | |
|---|-----------------|
| Maintenance of Cap, Erosion Control, etc. | \$3,900 |
| Inspections/Reports | \$8,900 |
| Explosive Gas Monitoring | \$4,000 |
| Monitoring Well Sampling and Testing | \$15,100 |
| Financial Assurance | \$2,000 |
| Leachate Treatment, Testing, etc. | \$16,800 |
| Cleaning Collection System (annual cost) | \$2,000 |
| Legal and Financial Costs | \$8,000 |
| | <u>\$60,700</u> |

| | | | |
|-------------------------|----------------|----------|---------------------|
| Total Postclosure Costs | \$60,700 /year | 19 years | <u>\$ 1,153,300</u> |
|-------------------------|----------------|----------|---------------------|



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

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

| | |
|-------------------------|--|
| Information Requested | |
| Facility Name | FAYETTE COUNTY SANITARY LANDFILL |
| Permitted Agency/Entity | Fayette County Solid Waste Management Commission |
| Permit Number | 33-SDD-02-83 |

Section 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

| Information Requested | Cost Estimate | Date of Cost Estimate |
|--|---------------|-----------------------|
| Updated Closure Cost Estimate | \$ n/a | |
| Updated Postclosure Cost Estimate | \$ 1,153,300 | 11/22/2024 |
| Initial or Updated Corrective Action Cost Estimate | \$ | |

*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 | 0 |
| Amount of waste disposed of at the facility during the prior year | 0 |

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: | Fort & Schlegel, CPA, Certified Public Accountants & Advisors |
| For fiscal year ending: | June 30, 2024 |
| 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 567 IAC 113.14(6)"i" | | Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/> | \$ *See Page 22 to Notes to Financial Statements of Audit Report 6/30/24 = \$2,029,907.00 |

*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

| |
|---|
| <p>Check Which Applies: <input type="checkbox"/> New Mechanism <input type="checkbox"/> Previously Submitted</p> <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> | \$ | \$ | \$ |
| Trust Fund Balance <i>(see formula below)</i> | \$ | \$ | \$ |

Formula for Projected Deposits


| Closure or Postclosure Account | Dedicated/Trust Fund |
|---|--|
| $\frac{CE - CB}{RPC} \times TR$ | $\frac{CE - CB}{Y}$ |
| <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 |
|---|---------------|
| Site was closed during calendar year 2010 | |
| Balance in dedicated post closure fund - Balance 6/30/24 | \$2,029,907 |
| Estimated Post Closure Costs | (\$1,153,300) |
| Excess Post Closure Funds on Deposit | \$876,607 |

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. | | |
| Jeff Bunn | Chairperson | |
| Name of Official | Title | |
| Fayette County Solid Waste Management Commission | | |
| Agency/Entity | | |
| 10275 Kornhill Rd. | | |
| Address | | |
| Fayette | IA | 52142 |
| City | State | Zip |
| 563-425-3037 | | |
| Telephone | Fax | |
| | | |
| Email Address | | |

| | | |
|---|-------------|-----------|
|  | Chairperson | 3/18/2025 |
| Signature of Official | Title | Date |

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

**RESOLUTION OF THE
FAYETTE COUNTY SOLID WASTE MANAGEMENT COMMISSION (FCSWMC)
REVISED POST CLOSURE CARE
FINANCIAL RESPONSIBILITY PLAN**

The FCSWMC purchased the Fayette County Landfill site on September 23, 1996. The FCSWMC is a 28E Agreement composed of all the incorporated municipalities within Fayette County, as well as Fayette County. The site was closed as of December 31, 2009. The SOP Closure Permit was issued June 20, 2013.

The FCSWMC received a permit for the site which contains as Special Provision, a requirement of compliance with Subrule 106.18 IAC and Chapter 113.14 IAC regarding closure and post closure financial responsibility.

A copy of the engineer's estimate dated November 22, 2024, is attached describing in detail the estimated post closure costs, which total \$1,153,300.00. The 2024 audit for the Fayette County Solid Waste Management Commission has been submitted to the Iowa State Auditor and is available as Document Number 24141111C00F_1F435BA0EAC67.pdf. Total proceeds held for post closure costs as of June 30, 2024, are \$2,029,907.00.

It is the intention of the FCSWMC to fund any further additional post closure costs or corrective action cost through assessment of its members and from the accrued interest received on these funds held in the dedicated fund according to I.A.C. 567-113.14.

Resolution passed March 18, 2025, at the FCSWMC meeting.



Jeff Burn, Chairperson