

September 9, 2025

JENNIFER RHYMER
DIRECTOR OF FINANCE AND IT
VIKING PUMP INC
406 STATE STREET
CEDAR FALLS IA 50613
jrhymer@idexcorp.com

**RE: Viking Pump Foundry Sand Landfill (711 Viking Rd, Cedar Falls, IA 50613)
Permit #07-SDP-12-89P
Closure and Post-Closure Accounts for Landfill Financial Assurance**

Dear Ms. Rhymer:

The purpose of this letter is to notify Viking Pump Foundry Sand Landfill of current statutory and proposed administrative code requirements related to sanitary landfill financial assurance.

Background

The Iowa Department of Natural Resources (DNR) Solid Waste and Contaminated Sites Section is in the process of reviewing program administrative rules as directed by Executive Order 10 ([EO10](#)). EO10 was signed by Governor Reynolds on January 10, 2023, mandating a comprehensive review of all existing administrative rules by state agencies, aiming to identify and potentially rescind unnecessary regulations. The review includes the reauthorization of rule chapters with a focus on reducing the size (page and word count) of the Iowa Administrative Code (IAC) and removing restrictive and duplicative language.

Proposed Consolidation

The DNR is proposing to consolidate the financial assurance requirements from all Sanitary Disposal Project (SDP) permitting chapters, including the four sanitary landfill chapters ([567 IAC 103](#), [113](#), [114](#), and [115](#)) into a single division of a new IAC chapter. The proposed financial assurance requirements will be published in the Iowa Administrative Bulletin on September 17, 2025. This new division was written to implement Iowa Code subsections [455B.304\(8\)](#) and [455B.306\(9\)](#), and is expected to become effective in June 2026 with the first financial assurance submittal due April 1, 2027.

Statutory Requirements

As part of its [EO10](#) review, DNR identified a statutory requirement in Iowa Code paragraph [455B.306\(9\)"b"](#) specifying that all sanitary landfills must establish and maintain closure and post-closure accounts. However, the current financial assurance requirements for industrial landfills ([rule 567-115.31\(455B\)](#)) and for coal combustion residual (CCR) landfills ([rule 567-103.3\(455B\)](#)) do not require these statutorily-mandated accounts. This deficiency has been corrected within the proposed division, which will require these accounts be established and funded. Please note, that although this is a change to IAC, this is not a new requirement of Iowa Code. Furthermore, except for utility-owned CCR landfills, as described further below, all other sanitary landfills are statutorily required to establish and maintain these closure and post-closure accounts.

It should be noted that a similar situation previously occurred with utility-owned CCR landfills. The utility industry chose to petition the Iowa Legislature and received a statutory exemption from needing these accounts ([Iowa Code subsection 455B.306\(12\)](#)). This exemption did not absolve utility-owned CCR landfills from their financial assurance obligations, rather it provided these utilities the option to use any of the approved financial assurance instruments ([Iowa Code subsection 455B.301\(9\)](#)) in place of closure and post-closure accounts.

Impact to Viking Pump Foundry Sand Landfill


Currently, the Viking Pump Industrial Landfill is using only a trust fund, pursuant to paragraph [567 IAC 115.31\(6\)"a."](#) as its financial assurance instrument to cover post-closure costs. For illustrative purposes only and based on cost estimates from the 2025 Financial Assurance report ([Doc #112440](#)), Viking Pump Foundry Sand Landfill's trust fund has a balance of **\$2,120,691**. Because the trust fund is restricted for closure and post-closure care and will be fully funded with the required deposit of **\$43,206** based on 2025 report cost estimates, no changes to Viking Pump's financial assurance instrument is needed.

Please note, if Viking Pump Industrial Landfill was to change its financial assurance instrument in the future, closure and post-closure accounts will be required as part of codifying the statutory requirement in proposed subrule 567-IAC 101.709(7)).

Next Steps

The DNR realizes this is a change to how financial assurance is being managed and will have a fiscal impact to some landfills. Therefore, the DNR would like to schedule a meeting in the next several weeks to discuss this requirement and answer any questions. Mary Klemesrud, Program Planner, Solid Waste and Contaminated Sites Section, will be contacting your office to schedule the meeting. In the meantime, please feel free to reach out to Mary at [\(515\)802-8835](tel:5158028835) or mary.klemesrud@dnr.iowa.gov with any questions.

Sincerely,

 Digitally signed by
Michael Sullivan
Date: 2025.09.09
16:05:54 -05'00'

Mike Sullivan
Solid Waste and Contaminated Sites Supervisor
Land Quality Bureau

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