



October 9, 2025

Theresa Stiner
Land Quality Bureau
Iowa Department of Natural Resources – Environmental Services Division
6200 Park Ave, Suite 200
Des Moines, IA 50321

Re: Compost Facility Permit Renewal Application
Iowa City Compost Facility
Permit Number: 52-COM-02-22

Dear Ms. Stiner:

HDR, on behalf of the City of Iowa City, is submitting a permit renewal application for the Iowa City Compost Facility. Enclosed please find the required Form 50A and supporting documentation as outlined in Iowa Administrative Code (IAC) Agency 567, Chapter 105.

Thank you for your review of this application. Should you have any questions, please feel free to contact Will Nicholson at (402) 399-4876 (William.Nicholson@hdrinc.com) or Brendan Bunker at (402) 548-5089 (Brendan.Bunker@hdrinc.com).

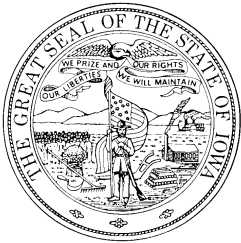
Sincerely,
HDR Engineering, Inc.

Will Nicholson, P.E.
Project Manager

Brendan Bunker, E.I.T.
Solid Waste EIT

Encl. Permit No. 52-COM-02-22 Compost Permit Renewal Application (Electronic)
CC: Ms. Becky Jolly, Iowa Department of Natural Resources (Email)
Jennifer Jordan, Iowa City Landfill and Recycling Center (Email)
Joe Welter, Senior Civil Engineer, City of Iowa City (Email)

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IOWA DEPARTMENT OF NATURAL RESOURCES

COMPOST FACILITY

PERMIT APPLICATION FORM 50A



☐ New Permit

☒ Permit Renewal (permit number) 52 -SDP- 02 - 22 -COM

☐ Permit Amendment

SECTION 1. FACILITY CONTACT INFORMATION

Facility

Name: Iowa City Compost Facility Phone: 319-356-5185
Address: 3900 Hebl Avenue SW City, State, Zip: Iowa City, Iowa 52246
County: Johnson

Responsible Official for the Facility

Name: Ron Knoche, P.E. Phone: 319-356-5138
Address: 410 E. Washington Street
City, State, Zip: Iowa City, Iowa 52240 E-mail: rknoche@iowa-city.org

Owner of Site

Name: City of Iowa City Phone: _____
Address: 410 E. Washington Street
City, State, Zip: Iowa City, Iowa 52240 E-mail: _____

Site Legal Description

Legal Description: _____
¼, ¼, Section, Township (N), Range (E/W), County: E 1/2 Section 14, T79N, R7W, Johnson County, Iowa

Facility Owner/Operator

Name: Jennifer Jordan Phone: 319-887-6160
Address: 3900 Hebl Avenue SW
City, State, Zip: Iowa City, Iowa 52246 E-mail: jejordan@iowa-city.org

Design Engineer (PE) (if any)

Name: Joseph B. Welter, P.E. Phone: 319-356-5144
Address: 410 E. Washington Street
City, State, Zip: Iowa City, Iowa 52240 E-mail: jwelter@iowa-city.org
Iowa Engineer License #: 19255 Expiration Date: 12/31/2026

SECTION 2. SITE INFORMATION

☒ This facility is part of the following solid waste comprehensive planning area:

Planning Area: East Central Iowa Council of Governments Date of Last Approved Plan: 12/30/2023

Days and hours of operation of the facility: 7:00 am to 4:30 pm, Monday through Friday; 7:00 am to 12:00 pm, Saturday

Open to the public? ☒ Yes ☐ No

Type and expected weight (tons) of solid waste feedstocks to be handled per day, week and year at the facility:

per day pre- and post-consumer food waste: 10 tons; Yard Waste plus Bulking Agent: 40 tons

per week pre- and post-consumer food waste: 60 tons; Yard Waste plus Bulking Agent: 240 tons

per year pre- and post-consumer food waste: 3,000 tons; Yard Waste plus Bulking Agent: 12,000 tons

SECTION 3. PERMIT APPLICATION CHECKLIST

Checking the appropriate boxes below certifies that the documents submitted in conjunction with this application form are complete and in compliance with the applicable chapters of the Iowa Administrative Code. While some of the documents below may have been submitted previously, updated copies of each is required to be provided with each permit renewal application, unless a prior document remains current and is identified by Doc ID# below. If an application is found by the department to be incomplete, it may be denied and returned to the applicant.

Required Documents

☒ **Section A. Executive Summary (permit renewals only)**

- Summary of modifications, if any, to the facility that occurred during the current permit cycle.
- Summary of each permit amendment, if any, that occurred during the current permit cycle to determine if it shall be included with the renewed permit, be revised or be removed.
- Provide documentation and certification as required for new permit provision requests, if any.

☒ **Section B. Site Map or Aerial Photograph (IAC [567 105.8\(1\)](#))**

No Revision Required - See Doc ID#: _____

☐ **Section C. Site Design Plan (IAC [567 105.8\(2\)](#))**

No Revision Required - See Doc ID#: 33168

☒ **Section D. Site Operation Plan (IAC [567 105.8\(3\)](#))**

No Revision Required - See Doc ID#: _____

☒ **Section E. Operator Certification (IAC [567 105.10](#))**

No Revision Required - See Doc ID#: _____

☒ **Section F. Site Closure Plan (IAC [567 105.13](#))**

No Revision Required - See Doc ID#: _____

☒ **Section G. Proof of Financial Assurance (IAC [567 105.14](#))**

No Financial Assurance needed if receiving less than 5,000 tons of feedstock annually, bulking agent excluded.

SECTION 4. APPLICANT CERTIFICATION

Certification

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete.

I further certify that the construction and operation of the above described facility will be in accordance with the plans, specifications, reports and related communications accepted by the Iowa Department of Natural Resources and on file in its office; and in accordance with conditions imposed in the permit issued by the Iowa Department of Natural Resources.

Signature of Permit Applicant: _____

Date: 10-9-25

Printed Name: Jennifer Jordan

Title: Resource Management Superintendent

Application for a solid waste compost facility must be accompanied by the plans, specifications, and additional information required by the applicable solid waste rules under Iowa Administrative Code 567 Chapter 105.

Send completed application with attached information to Becky.Jolly@dnr.iowa.gov, or:

Iowa Department of Natural Resources
Land Quality Bureau
Solid Waste Section
502 E 9th St
Des Moines, IA 50319-0034

For questions concerning this application please contact the Department at 515-721-7979 or

Theresa.Stiner@dnr.iowa.gov.

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Compost Facility Permit Renewal Application

City of Iowa City
Iowa City Compost Facility
Permit No. 52-COM-02-22

Iowa City, Iowa
October 9, 2025



CITY OF IOWA CITY
UNESCO CITY OF LITERATURE

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Section A. Executive Summary

A.1 Facility Modifications

No facility modifications have been made since the facility's last permit renewal, issued on January 9, 2023.

A.2 Current Permit Special Provisions

A list of current permit special provisions and requested revisions are as follows:

- Special Provision X.1 – Maximum Compost Tonnage and Acceptable Materials
No changes are recommended for this item.
- Special Provision X.2 – Approved Engineering Plans and Specifications
No changes are recommended for this item.
- Special Provision X.3 – Approved Site Operations Plan
Amend this item to reference the updated Site Operations Plan submitted with this Permit Renewal Application.
- Special Provision X.4 – Time Limits for New materials and Finished Compost
No changes are recommended for this item.
- Special Provision X.5 – Testing Requirements
No changes are recommended for this item.
- Special Provision X.6 – Record Keeping Requirements
No changes are recommended for this item.
- Special Provision X.7 – Reporting Requirements
No changes are recommended for this item.
- Special Provision X.8 – Closure Notification Requirements
No changes are recommended for this item.
- Special Provision X.9 – Financial Assurance and Closure Cost Estimate
Amend this item to reference the updated Financial Assurance and Closure Cost Estimate submitted with this Permit Renewal Application.

A.3 Current Permit Amendments

No permit amendments have been made since the facility's last permit renewal, issued on January 9, 2023. No permit changes are recommended at this time other than the proposed modifications to the Special Provisions outlined in **Section A.2**.

A.4 New Permit Amendments

No new amendments to the permit are requested.

A.5 New Variance Requests

No new variances to the permit are requested.



Section B. Site Map

A current Site Map for the facility is appended to this renewal application as **Appendix A**.

Section C. Site Design Plan

A Site Design Plan for the compost facility was previously submitted in the Solid Waste Compost Amendment Application for Permit No. 52-SDP-01-72P, City of Iowa City, October 2008 (Doc #33168), and was approved by the Iowa Department of Natural Resources DNR on January 8, 2010 (Doc #52867). This design plan is appended to this renewal application as **Appendix B**.

Section D. Site Operation Plan

D.1 Access

1. Access to the facility shall be restricted with a lockable gate at the entrance to the facility.
2. Access to the facility shall be allowed only when an employee, agent or representative of the facility is on duty.
3. Emergency access to the facility shall be provided. Fire lanes shall be maintained to provide access for firefighting equipment as required by the local fire department.

D.2 Signage

1. The facility shall have a permanent sign posted at the entrance specifying:
 - a. Name of operation.
 - b. Operating hours.
 - c. Materials which are accepted or the statement “All materials must have prior approval.”
 - d. Telephone number of 24-hour emergency contact person.

D.3 Location

1. The facility is 500 feet from any existing inhabited residence.
2. Composting shall be done outside of wetlands, at least 200 feet from public wells, 100 feet from private wells, 50 feet from property lines, and 100 feet from flowing or intermittent streams, lakes, or ponds.
3. Composting shall be performed in a manner that minimizes the formation of compost leachate by the facility.
4. Measures shall be taken to prevent water from running onto the facility from adjacent land and to prevent compost leachate and runoff from leaving the composting facility. Runoff from the composting facility must be properly managed.
5. The facility shall be designed, constructed, and maintained so as to minimize ponding of water or liquids. Any ponding that does occur shall be corrected through routine facility maintenance within 48 hours after the termination of the event causing the ponding.
6. Composting must be done on an all-weather surface of compacted soil, compacted granular aggregates, asphalt, concrete or similar relatively impermeable material that will permit accessibility during periods of inclement weather and prevent contamination of surface water and groundwater.

7. Solid waste which cannot be composted or which is removed during processing shall be properly disposed of. Infectious waste shall not be accepted for composting at any composting facility unless approved by the department in writing.
8. Solid waste materials shall be managed through the entire process in accordance with best management practices to minimize conditions such as odors, dust, noise, litter and vectors which may create nuisance conditions or a public health hazard.
9. Storage of cured or finished compost shall be limited to 18 months. The 18-month period may be extended with prior written approval from the Department.
10. If compost is offered for sale as a soil conditioner or fertilizer, the compost must be registered by the department of agriculture and land stewardship under Iowa Code Chapter 200, Fertilizers and Soil Conditioners. Sale shall be in compliance with all applicable federal and state laws and local ordinances and regulations.
11. Compost shall not be applied to land, sold or given away unless the concentration of human-made inert materials such as glass, metal, and plastic is less than 1.5 percent by dry weight. Compost shall not be applied to land, sold or given away unless the size of any human-made inert materials is less than 13 mm (0.512 inches).

D.4 Method of Compositing

1. Upon arrival, materials will be placed on bed of yard waste and leaves of sufficient size to absorb excess liquids.
2. Materials shall be mixed in a pre-determined ratio with yard waste and leaves.
3. Mixed materials shall be ground a minimum of once per week.
4. Ground materials shall be windrowed in static-turned windrows to maintain specified temperature and moisture levels.
5. Windrows shall be turned, at minimum, once per month and more frequently as necessary to maintain aerobic conditions.

D.5 Time Frame for Receiving, Processing, Production, Curing, and Storage

1. Materials shall be accepted daily and processed/ground at a minimum of once per week.
2. With monthly turning, compost production is estimated to take 9 to 12 months.
3. Temperature readings will be taken to ensure that the pile remains above 131°F for a minimum of two weeks to assure bacterial degradation and within appropriate temperature ranges during the active and curing phases, and to avoid spontaneous combustion.
4. Solvita tests will be used at least quarterly to determine stability of the product.
5. The product will be allowed to cure for a minimum of 30 days. Cured compost will be screened and finished compost will be stored in open windrows.

D.6 Storage of Raw Materials

Food waste will be stored on and covered with a layer of leaves and yard waste on compost pad until ground. Additional materials will be stored in a similar manner.

D.7 Daily Processing

The system will be able to incorporate approximately ten tons of food-related organic waste per day from commercial, industrial and institutional entities and residences in the service area. Other materials may be accepted at the discretion of the compost operators.

D.8 Aeration Method and Frequency

Materials will be turned with a 5-yard bucket on a front-end loader, at minimum, once per month and more frequently as necessary to maintain aerobic conditions.

D.9 Procedures for Equipment Breakdown, Maintenance, and Fires

The infrastructure/compost pad is large enough to store incoming materials for up to two (2) weeks. If a two-week accumulation of waste occurs, equipment will be borrowed from other City departments, if available, or rented from private contractors. As a final resort, incoming non-yard waste organic waste will be landfilled.

Equipment breakdown: Materials will be stockpiled on leaves and yard waste until equipment is repaired. With in-house City staff making repairs, repair time on equipment is generally within one to two days.

Maintenance downtime: Materials will be stockpiled on leaves and yard waste until equipment maintenance is complete. Maintenance is done with in-house staff and is scheduled when machines are not immediately required for use.

Fire in equipment: Materials will be stockpiled on leaves and yard waste until equipment is repaired or replaced. Burned or damaged material will be ground and incorporated into the compost stream or landfilled.

Fire in compost: Materials will be isolated and suffocated in one or more of the following ways:

- water from nearby tank hydrant or fire department truck;
- snow, if applicable; or
- spray-on alternative daily cover.

D.10 Plans for Using or Marketing the Finished Compost

Finished bulk compost will be marketed to local citizens and businesses via brochures, educational talks, the City of Iowa City Landfill and Recycling Center website, at the East

Side Recycling Center, and at special events such as Earth Day and National Compost Week.

D.11 Method of Disposing of Collected Storm Water

The compost pad consists of two layers of compacted asphalt millings. The compacted impermeable surface layer is two feet in depth, and the base layer is an additional two feet in depth. The impervious surface layer meets the required 1×10^{-7} cm/sec. The compost pad is approximately six acres.

All storm water runoff from the compost pad will be conveyed downstream to an area intake that will collect the low flow initial storm water runoff and convey it the leachate collection system for treatment at the City's Wastewater Treatment Plant. This first flush low flow would be the flow of less than the five-year storm event. Excess storm water runoff will be conveyed to a storm water detention basin before being released. The basin would retain the 25-year storm event and release it at a slower rate to the leachate collection system.

Compost pad leachate and run-off from low intensity rain events will be collected in the landfill's existing sanitary sewer/ leachate collection system. In the event of a large rain event, overflow will be directed to a dedicated retention pond where it will be discharged at a controlled rate to the existing leachate collection system, which flows to the leachate lift station and storage lagoon. All flows entering the system are conveyed to the POTW for treatment.

D.12 Maintenance of Storm Water Management System

Landfill staff will maintain the retention pond capacity with heavy equipment owned by the landfill, as is done with other storm water management controls on-site. Sanitary sewers and collection pipes will be maintained by the City's Wastewater Division, as done with other leachate collection lines on-site.

D.13 Monitoring, Sampling, and Analysis Procedures and Schedule for Testing

Per Iowa Code 105.9(4)(a), temperature readings will be taken twice weekly to ensure that compost temperatures maintain 55 degrees Celsius (131 degrees Fahrenheit) for at least two weeks, in accordance with best management practices, and to achieve pathogen reduction.

Readings will be taken with hand-held temperature probes approximately every 50 feet down the length of each windrow. At each location, three readings will be taken (top, middle, bottom of windrow). Results will be entered into a spreadsheet for analysis and record-keeping purposes.

If temperatures fall below the required baseline, the specific area (+/- approximately 10 feet) in the windrow with the lower temperature will be mixed with an end-loader to introduce oxygen and encourage microbial activity.

If temperatures rise above 160 degrees Fahrenheit, the specific area (+/- approximately 10 feet) in the windrow with the high temperature will be mixed with an end-loader to reduce temperature in order to reduce the potential of fires and encourage microbial activity.

Per Iowa Code 105.9(4)(b), moisture levels of compost windrows will be monitored via weekly tests. Moisture levels shall be maintained between 50% and 60% through the addition of water to windrows below 45% and the turning of windrows above 65%.

A series of grab samples will be collected for in-house moisture analysis approximately every 50 feet down the length of each windrow. At each location, three samples will be taken (top, center middle, center bottom of windrow) and mixed to result in one sample for testing per windrow. Results will be entered into a spreadsheet for analysis and record-keeping purposes.

Per Iowa Code 105.9(4)(c), the finished, cured compost will be tested at least annually to ensure that the following requirements are met:

- (1) The density of fecal coliform shall be less than 1000 most probable number (MPN) per gram of total solids (dry weight basis) or the density of Salmonella sp. bacteria in compost shall be less than three MPN per four grams of total solids (dry weight basis).
- (2) The concentrations of human-made inert materials comply with Iowa Code 105.3(10), and the concentrations of all metals are less than the following:

Metal Concentration	mg/kg dry weight
Arsenic (As)	41
Cadmium (Cd)	39
Copper (Cu)	1500
Lead (Pb)	300
Mercury (Hg)	17
Nickel (Ni)	420
Selenium (Se)	36
Zinc (Zn)	2800

Section E. Operator Certification

Current operator certifications for the facility are appended to this renewal application as **Appendix C**.

Section F. Site Closure Plan

This plan will serve as the closure plan for the solid waste composting operations at the Iowa City Compost Facility. Additional operations will occur at this site and may continue after the closure of the solid waste composting operations.

F.1 Notification

Upon the decision to cease solid waste composting operations, an updated closure plan, including a schedule for closure, will be submitted to the Iowa Department of Natural Resources (DNR) at least 60 calendar days prior to the proposed termination date for the operations.

F.2 Closure Process

Upon notification of the intent to close the composting facility, Iowa City staff will cease accepting solid waste feedstock materials. Solid waste materials in the preparation phase will be processed and placed in windrows for composting. The composting process and equipment will continue to be maintained until all solid waste materials have been stabilized and the pathogen reduction requirements have been met.

All finished solid waste compost will be sold or land applied in accordance with applicable regulations. Solid waste materials that cannot be composted for various reasons such as unfavorable weather, time restraints, etc., will be transported to a permitted landfill for disposal. If the site is not to be used for future composting or is to be sold, the remaining contents of the stormwater impoundments will be hauled to a publicly-owned treatment works for treatment.

Solid waste feedstocks and finished and unfinished solid waste compost will be removed from the facility within six months of the termination of solid waste composting operations or within an alternate schedule approved by Iowa DNR. Following removal of all solid waste compost and feedstocks, the site may continue to be used by Iowa City for non-solid waste composting operations such as yard-waste only composting.

F.3 Closure Completion

Following the confirmed removal of all solid waste compost, feedstocks, and litter, notification will be made to the local political jurisdiction, the Iowa DNR, and Iowa DNR Field Office #6 detailing the closure of the solid waste composting operations.

Section G. Financial Assurance

An updated financial assurance closure cost estimate has been prepared for the facility and is appended to this renewal application as **Appendix D**.

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Appendix A

Site Map



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Site Map

Iowa City Compost Facility
Iowa City, IA
Permit No. 52-COM-02-22

Legend

Boundary

-  1/2 Mile Buffer From Property Boundary
-  Property Boundary
-  Compost Area
-  Homes/Buildings within 1/2 Mile

Wells

- IGS Well Database
- Iowa Wells Information System
- Permitted Private Wells
- Public Water Supply Wells
- Registered Abandoned Wells
- Wells Registered for Testing

Iowa City Zoning

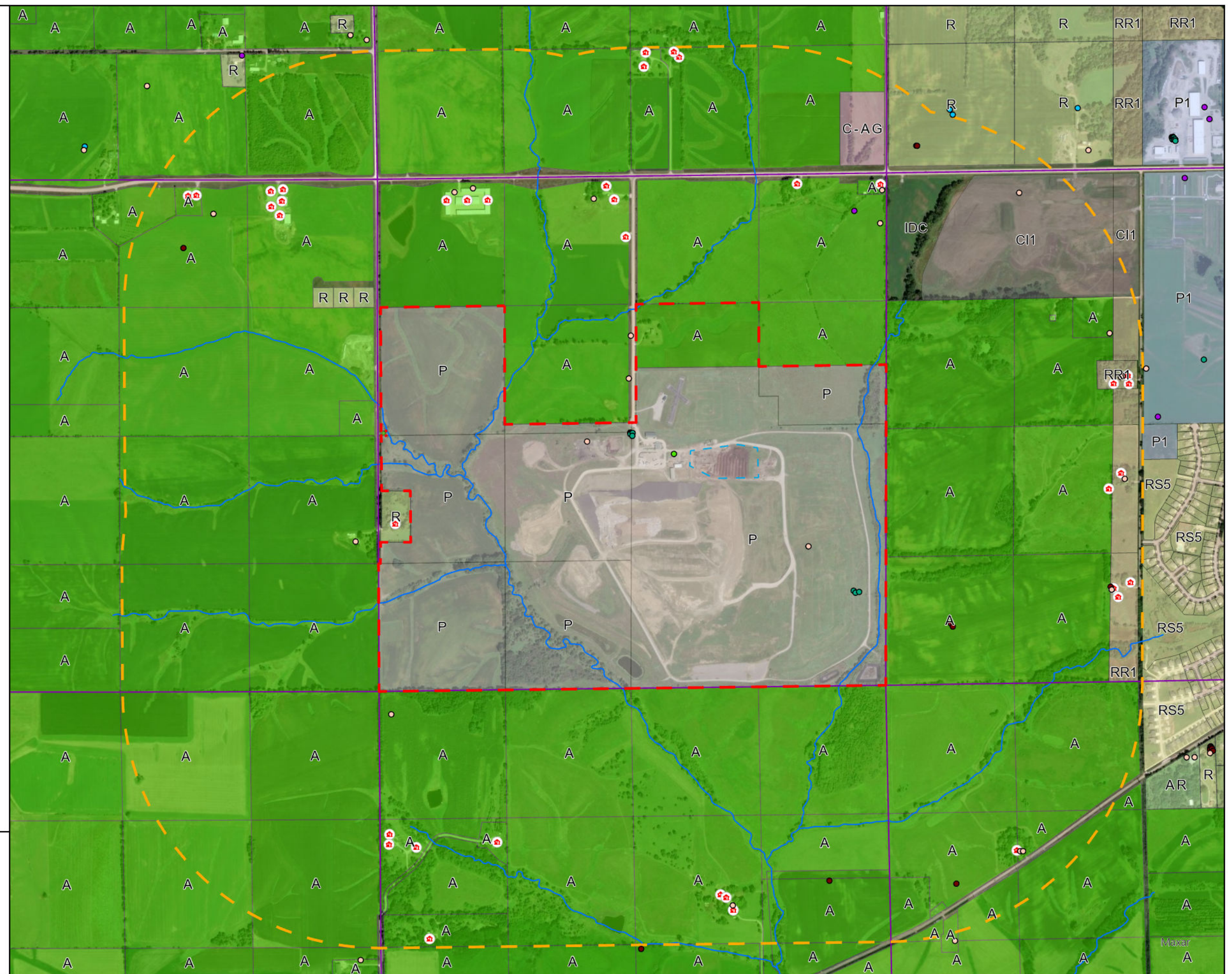
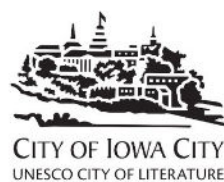
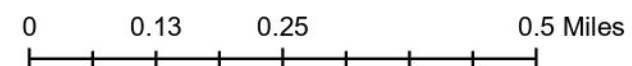
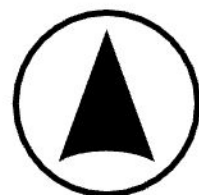
-  Rural Residential (RR1)
-  Low Density Single-Family Residential (RS5)
-  Intensive Commercial (CI1)
-  Neighborhood Public (P1)
-  Institutional Public (P2)

County Zoning

-  A - Agricultural
 AR - Agricultural Residential
 C-AG - Agri-Business
 P - Public
 R - Residential

— Section Line

— Stream



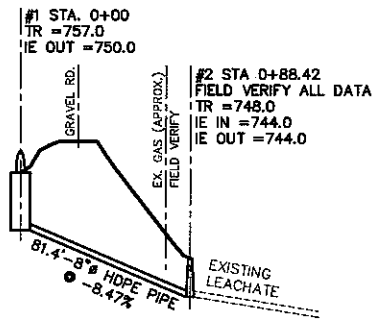
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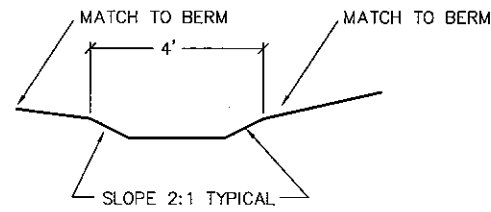
Appendix B

Site Design Plan

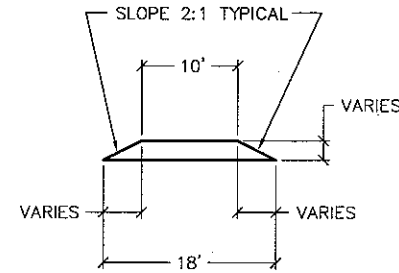
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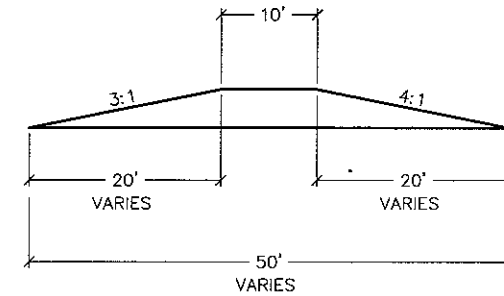
PROFILE
1" = 50' HORIZONTAL
1" = 10' VERTICAL



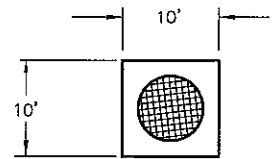
SPILLWAY
1" = 10"



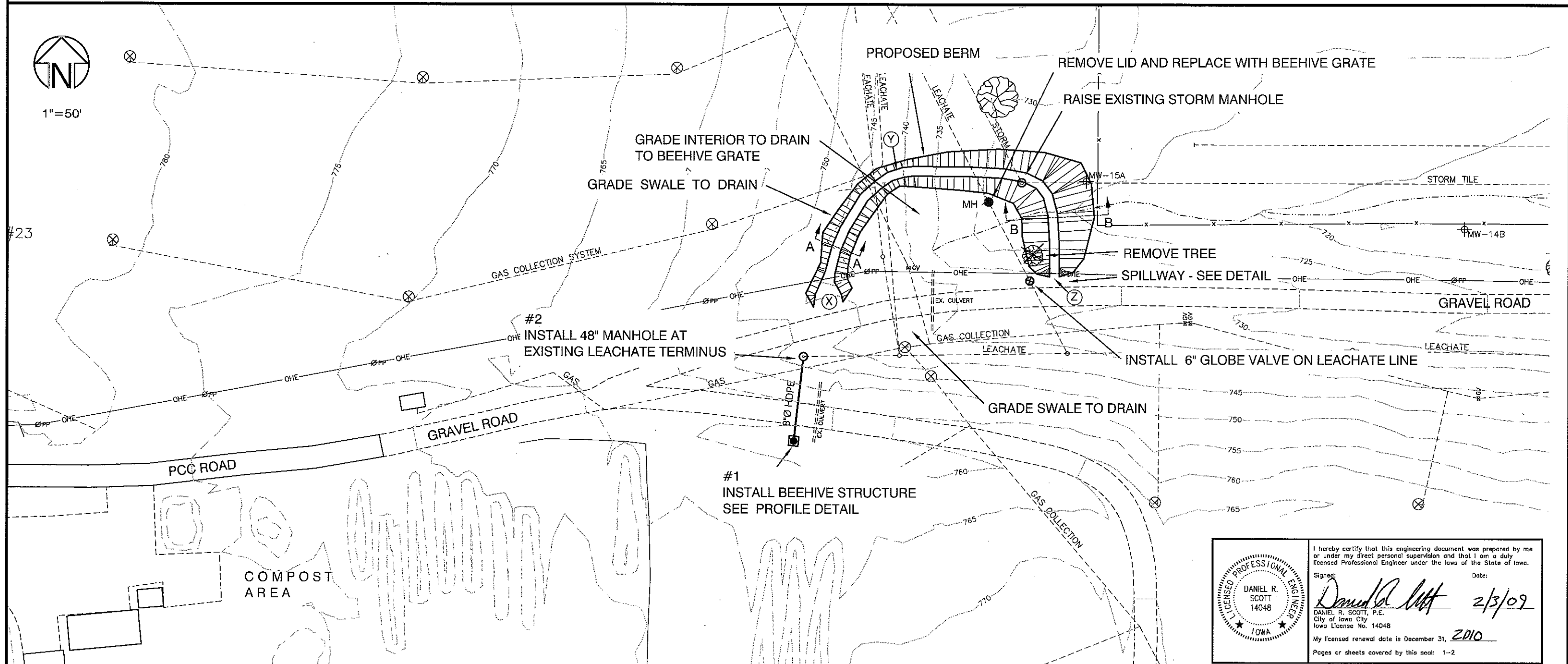
SECTION A-A
PROPOSED BERM
'X' TO 'Y'
1" = 10"



SECTION B-B
PROPOSED BERM
'Y' TO 'Z'
1" = 10"



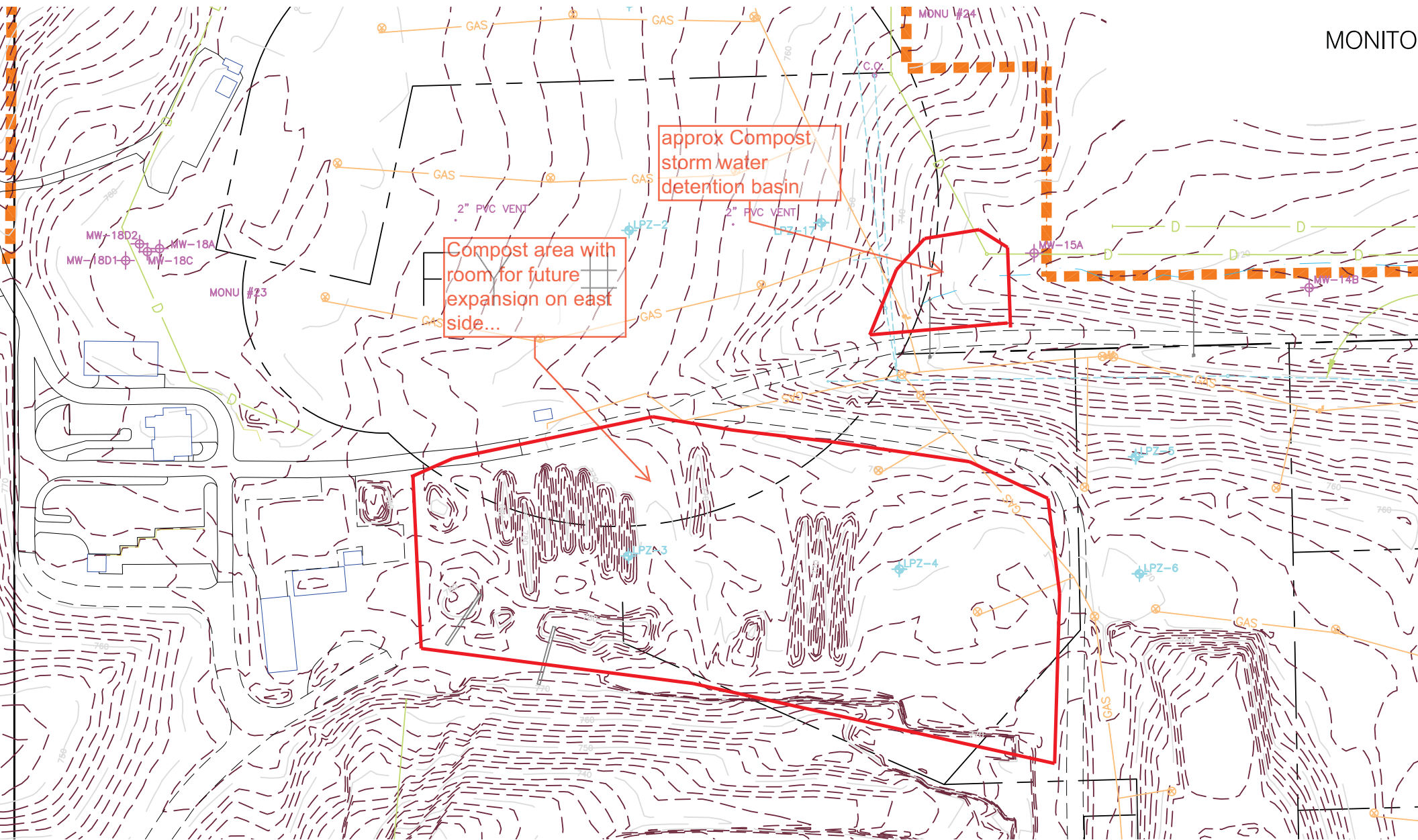
BEEHIVE STRUCTURE
1" = 10"



	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.	
	Signed: <i>Daniel R. Scott</i>	Date: 2/3/09
	DANIEL R. SCOTT, P.E. City of Iowa City Iowa License No. 14048	
	My licensed renewal date is December 31, 2010 Pages or sheets covered by this seal: 1-2	

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MONITO



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Project Landfill Compost

Sheet No. 1 of 5

Stormwater Detention Basin



Howard R. Green Company

Job No. Landfill

Calc's for _____

By DRS Date 1/30/09

Checked _____ Date _____

PROBLEM: DETERMINE STORMWATER DETENTION BASIN SIZE
FOR LANDFILL COMPOST OPERATIONS.

GIVEN : AREA = 6 ACRES

COMPOST PAD IS RECYCLED ASPHALT COMPACTED TO
 1×10^{-7} CM/SEC PERMEABILITY

SOLUTION : CALCULATE FLOWS

$$Q_{S \text{ UNDEVELOPED}} = C I A$$

WHERE C = GRASS 0.40

I = 4.2 IN/HR FROM FIG A-5

A = 6 AC

$$Q_S = 0.40(4.2)(6) = 10 \text{ CFS}$$

$$Q_{25 \text{ DEVELOPED}} = C I A$$

WHERE C = 0.9 COMPACTED ACC

I = 8 IN/HR FROM FIG A-5

A = 6 AC

$$Q_{25} = 0.9(8)(6) = 43.2 \text{ CFS}$$

$$Q_{100 \text{ DEVELOPED}} = C I A$$

WHERE C = 0.9 COMPACTED ACC

I = 9 IN/HR FROM FIG A-5

A = 6

$$Q_{100} = 0.9(9)(6) = 48.6 \text{ CFS}$$

Landfill Compost

Stormwater Detention Basin

Calc's for



Howard R. Green Company

Sheet No. 2 of 5

Job No. _____

By _____ Date _____

Checked _____ Date _____

CALCULATE REQUIRED STORAGE:

FOR AREA DEVELOPED, TIME OF CONCENTRATION IS 7.5 MIN FIG 1

FOR AREA UNDEVELOPED, TIME OF CONCENTRATION IS 15 MIN FIG 1

REQUIRED STORAGE = PEAK BASIN INFLOW - ALLOWABLE BASIN OUTFLOW

IN IOWA CITY, PEAK BASIN INFLOW = $Q_{IN} = 48.6$ CFS

ALLOWABLE BASIN OUTFLOW = $Q_5 = 10$ CFS

$$V_{STORAGE} = (Q_{IN} - Q_{ALL}) (3) (T_c) (0.5) (60 \text{ sec/min})$$

WHERE $Q_{IN} = 48.6$ CFS

$Q_{ALL} = 10$ CFS

$T_c = 7.5$ MIN

$$V_{STORAGE} = (48.6 - 10) (3) (7.5) (0.5) (60) = 26,055 \text{ CF}$$

$$V_{STORAGE} = 26,055 \text{ CF} > V_{BASIN} = 30,000 \text{ CF} \therefore \text{OK}$$

FOR SAFETY, LET'S ASSUME A SAFETY FACTOR OF 1.4 SO THE
BASIN WILL BE SIZED TO HANDLE 36,000 CF OF STORMWATER.

THE OUTLET MH WILL HANDLE ABOUT 10 CFS.

$$\text{BASIN SIZE} = 100 \text{ FT} \times 60 \text{ FT} \times 6 \text{ FT} = 36,000 \text{ CF}$$

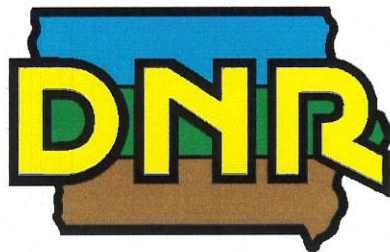
A decorative graphic consisting of several overlapping rectangles in various shades of gray, red, and black. A large red rectangle is on the left, with a gray rectangle above it and another gray rectangle below it. To the right of the red rectangle is a dark gray rectangle. Below the red rectangle is a black rectangle.

Appendix C

Operator Certifications

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STATE OF IOWA



OPERATOR CERTIFICATION

CERTIFICATE EXPIRES 06/30/2019.
WHEN THIS CERTIFICATE EXPIRES A CURRENT
RENEWAL CERTIFICATE MUST BE ATTACHED.

IOWA DEPARTMENT OF NATURAL RESOURCES



RENEWAL CERTIFICATE

EXPIRES JUNE 30, 2028

Jason Eckrich
Compost Facility Operator
CERTIFICATE #CF110

JASON ECKRICH IS QUALIFIED IN ACCORDANCE
WITH STATE LAW AS A COMPOST FACILITY
OPERATOR.

CERTIFICATE #CF110

GIVEN UNDER THE HANDS OF THE
IOWA DEPARTMENT OF NATURAL RESOURCES
ON 8/23/18.

FOR THE DIRECTOR:

A handwritten signature in blue ink, which appears to read 'William A. Ehm', is written over a horizontal line.

WILLIAM A. EHM, DIVISION ADMINISTRATOR

THIS CERTIFICATE REMAINS THE PROPERTY OF THE DEPARTMENT

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STATE OF IOWA



OPERATOR CERTIFICATION

CERTIFICATE EXPIRES 07/23/2011.
WHEN THIS CERTIFICATE EXPIRES A CURRENT
RENEWAL CERTIFICATE MUST BE ATTACHED.

JENNIFER JORDAN IS QUALIFIED IN
ACCORDANCE WITH STATE LAW AS A COMPOST
FACILITY OPERATOR.

CERTIFICATE #CF027

GIVEN UNDER THE HANDS OF THE
IOWA DEPARTMENT OF NATURAL RESOURCES
ON 7/23/2008

FOR THE DIRECTOR:

Pinda Hanson

I
IOWA DEPARTMENT OF NATURAL RESOURCES



RENEWAL CERTIFICATE

EXPIRES JUNE 30, 2028

Jennifer Jordan
Compost Facility Operator
CERTIFICATE #CF027

THIS CERTIFICATE REMAINS THE PROPERTY OF THE DEPARTMENT

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STATE OF IOWA



OPERATOR CERTIFICATION

CERTIFICATE EXPIRES 06/30/2025.
WHEN THIS CERTIFICATE EXPIRES A CURRENT
RENEWAL CERTIFICATE MUST BE ATTACHED.

IOWA DEPARTMENT OF NATURAL RESOURCES



RENEWAL CERTIFICATE

EXPIRES JUNE 30, 2028

Jane Wilch
Compost Facility Operator
CERTIFICATE #CF122

JANE WILCH IS QUALIFIED IN ACCORDANCE
WITH STATE LAW AS A COMPOST FACILITY
OPERATOR.

CERTIFICATE #CF122

GIVEN UNDER THE HANDS OF THE
IOWA DEPARTMENT OF NATURAL RESOURCES
ON 6/20/2019.

FOR THE DIRECTOR:


ED TORMEY, DIVISION ADMINISTRATOR

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A decorative graphic consisting of four colored rectangles arranged in a cross-like pattern. A large red rectangle is on the left, a grey rectangle is at the top, a light grey rectangle is at the bottom, and a black rectangle is on the right. The text is positioned to the right of the red rectangle.

Appendix D

Financial Assurance

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2025 Compost Facility Closure Estimate - City of Iowa City Compost

Item	Cost Year	Cost of Item
1. Material Loading and Transport	2025	\$ 86,700
2. Tipping Fees	2025	\$ -
3. Wastewater Disposal	2025	\$ -
Total Compost Facility Closure Costs		\$ 86,700

Notes:

1. Compost volume based on assumed maximum storage of 30,000-cy.



I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly registered Professional Engineer under the laws of the State of Iowa.

Kathie Kinley Date: 10.7.25
Kathryn R. Kinley, P.E.
License No. 26021
Expiration Date: 12/31/2025

Pages or sheets covered by this seal:

Section G – Iowa City Compost Facility Closure Cost Estimate

May 19, 2025

NICOLE DAVIES
FINANCE DIRECTOR
410 E WASHINGTON
IOWA CITY IA 52240

**RE: City of Iowa City Sanitary Landfill
Permit No. 52-SDP-01-72P
2025 Financial Assurance Approval**

Dear Ms. Davies:

This is notification by the Iowa Department of Natural Resources (DNR) that the City of Iowa City (City) has adequately complied with the financial assurance requirements of [567 IAC 113.14\(455B\)](#) for the City of Iowa City Sanitary Landfill. The City's financial assurance documentation ([Doc #112534](#)), dated March 24, 2025, and a report revision ([Doc #113079](#)), dated May15, 2025, have been placed in the DNR's record files.

The projected deposit of **\$495,516** to the City's closure and post-closure accounts needs to be made by July 30, 2025. The deposit amount is as stated in the "Formula for Projected Deposits" component of Section 7 of the City's Financial Assurance Report Form.

Please note that the City may withdraw money from the closure and post-closure accounts without DNR approval for the purpose of funding closure, including partial closure, or post-closure activities in accordance with 567 IAC 113.14(8)"d." As a reminder, compliance with 567 IAC 113.14(455B) is to be submitted annually, by April 1st, confirming that all applicable financial assurance documents are updated as required.

If you have any questions, you may contact me at [\(515\) 802-8835](tel:5158028835) or mary.klemesrud@dnr.iowa.gov.

Sincerely,

 Digitally signed by
Mary Klemesrud
Date: 2025.05.19
14:00:50 -05'00'

Mary Klemesrud
Program Planner
Land Quality Bureau

Cc: DNR Field Office #6 – Washington



CITY OF IOWA CITY

410 East Washington Street
Iowa City, Iowa 52240-1826
(319) 356-5000
(319) 356-5009 FAX
www.icgov.org

March 24, 2025

Iowa Department of Natural Resources
Planning, Permitting & Engineering Services
Wallace State Office Building
502 East 9th 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:	\$3,924,432
Post-closure cost to be assured:	\$1,817,735
Corrective Action cost to be assured	\$ 172,700

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	\$5,914,867	\$5,510,970
	From most recent annual auditor's report	From 2nd most recent annual auditor's report
2. Total Revenues	\$194,607,000	\$178,964,000
3. Total Expenditures	\$157,904,000	\$150,408,000
4. Current bond rating of most recent outstanding general obligation bonds	Aaa	Aaa
Must be able to answer "Yes" or "True" to the following		
	Yes/True	No/False
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.

City of Iowa City, Iowa

Statement of Activities

For the Year Ended June 30, 2024
(amounts expressed in thousands)

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Public safety	\$ 29,252	\$ 5,331	\$ 301	\$ -	\$ (23,620)	\$ -	\$ (23,620)
Public works	16,733	349	10,581	1,473	(4,330)	-	(4,330)
Culture and recreation	18,664	701	67	-	(17,896)	-	(17,896)
Community and economic development	12,269	20	12,649	20	420	-	420
General government	10,442	1,801	-	-	(8,641)	-	(8,641)
Interest on long-term debt	X 1,624	-	-	-	(1,624)	-	(1,624)
Total governmental activities	88,984	8,202	23,598	1,493	(55,691)	-	(55,691)
Business-type activities:							
Wastewater treatment	12,843	12,795	-	360	-	312	312
Water	11,022	10,997	-	266	-	241	241
Sanitation	12,907	12,767	-	-	-	(140)	(140)
Housing authority	13,277	350	13,297	-	-	370	370
Parking	6,067	5,459	-	18	-	(590)	(590)
Airport	1,677	396	117	632	-	(532)	(532)
Stormwater	2,147	1,886	-	186	-	(75)	(75)
Transit	10,604	958	5,548	-	-	(4,098)	(4,098)
Total business-type activities	70,544	45,608	18,962	1,462	-	(4,512)	(4,512)
Total	\$ 159,528	\$ 53,810	\$ 42,560	\$ 2,955	(55,691)	(4,512)	(60,203)
	X	✓	✓	✓			
General revenues:							
Property taxes, levied for general purposes					70,578	-	70,578
Hotel/motel tax					2,043	-	2,043
Gas and electric tax					748	-	748
Utility franchise tax					983	-	983
Grants and contributions not restricted to specific purposes					1,675	-	1,675
Earnings (loss) on investments					8,894	5,253	14,147
Gain on disposal of capital assets					418	23	441 ✓
Miscellaneous					3,903	1,205	5,108
Transfers					(10,174)	10,174	-
Total general revenues and transfers					79,068	16,655	95,723 ✓
Changes in net position					23,377	12,143	35,520
Net position beginning of year					328,237	438,086	766,323
Net position end of year					\$ 351,614	\$ 450,229	\$ 801,843

The notes to the financial statements are an integral part of this statement.

✓ 194.607
X 157.904

City of Iowa City, Iowa

Statement of Activities

For the Year Ended June 30, 2023
(amounts expressed in thousands)

Functions/Programs:	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
Public safety	\$ 26,450	\$ 5,129	\$ 240	\$ -	\$ (21,081)	\$ -	\$ (21,081)
Public works	19,051	112	10,252	2,675	(6,012)	-	(6,012)
Culture and recreation	18,135	696	109	438	(16,892)	-	(16,892)
Community and economic development	13,570	2,066	4,953	-	(6,551)	-	(6,551)
General government	8,774	1,871	(4)	-	(6,907)	-	(6,907)
Interest on long-term debt	X 1,622	-	-	-	(1,622)	-	(1,622)
Total governmental activities	87,602	9,874	15,550	3,113	(59,065)	-	(59,065)
Business-type activities:							
Wastewater treatment	12,869	12,333	-	167	-	(369)	(369)
Water	9,672	10,473	6	235	-	1,042	1,042
Sanitation	10,282	11,853	-	-	-	1,571	1,571
Housing authority	12,067	307	11,529	-	-	(231)	(231)
Parking	6,436	5,296	-	-	-	(1,140)	(1,140)
Airport	1,433	389	147	690	-	(207)	(207)
Stormwater	2,393	1,730	-	540	-	(123)	(123)
Transit	9,276	1,822	5,059	-	-	(2,395)	(2,395)
Total business-type activities	64,428	44,203	16,741	1,632	-	(1,852)	(1,852)
Total	\$ 152,030	\$ 54,077	\$ 32,291	\$ 4,745	(59,065)	(1,852)	(60,917)
	X	✓	✓	✓			
General revenues:							
Property taxes, levied for general purposes					70,824	-	70,824
Hotel/motel tax					1,885	-	1,885
Gas and electric tax					784	-	784
Utility franchise tax					1,117	-	1,117
Grants and contributions not restricted to specific purposes					1,244	-	1,244
Earnings (loss) on investments					4,325	2,605	6,930
Gain on disposal of capital assets					1,242	1	1,243 ✓
Miscellaneous					3,984	1,083	5,067
Transfers					(4,876)	4,876	-
Total general revenues and transfers					80,529	8,565	89,094 ✓
Changes in net position					21,464	6,713	28,177
Net position beginning of year, as restated					306,773	431,373	738,146
Net position end of year					\$ 328,237	\$ 438,086	\$ 766,323

The notes to the financial statements are an integral part of this statement.

✓ 178,964
X 150,488

CREDIT OPINION

1 May 2024



Send Your Feedback

Contacts

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 Bernhardt
 AVP-Analyst
 jennifer.card@moody's.com

David Strungis +1.312.706.9970
 VP-Senior Analyst
 david.strungis@moody's.com

CLIENT SERVICES

Americas 1-212-553-1653

Asia Pacific 852-3551-3077

Japan 81-3-5408-4100

EMEA 44-20-7772-5454

City of Iowa City, IA

Update to credit analysis

Summary

[Iowa City, IA's](#) (Aaa) credit profile benefits from a strong economic base that is anchored by the [University of Iowa](#) (Aa1 stable) and its associated [University of Iowa Hospitals Clinics](#) (Aa2 stable), very strong available fund balance and cash ratios, moderate long-term liabilities and modest fixed costs. The city's adjusted resident income ratio is below Aaa-rated peers, in part because of a large student population.

The city's [Water Enterprise](#) (Aa2) benefits from a stable service area, though modestly sized relative to peers, history of solid debt service coverage, strong liquidity, very modest debt to operating revenue and unlimited rate-setting authority.

On May 1, 2024 Moody's affirmed the city's Aaa issuer and GOULT ratings, Aa2 water enterprise ratings and removed the stable outlook.

Credit strengths

- » Local economy benefits from the presence of the University of Iowa (Issuer, water utility)
- » Strong available fund balance and cash ratios, healthy days cash on hand (issuer, water)
- » Very low debt to operating revenue (water utility)

Credit challenges

- » Resident income trail medians (issuer, water utility)
- » Small scale of operations compared to other similarly rated entities (water utility)

Rating outlook

Moody's does not assign outlooks to local governments with this amount of debt.

Factors that could lead to an upgrade

- » Not applicable (issuer and GOULT)
- » Material expansion of the system's size and scale of operations closer to peers (water utility)

Factors that could lead to a downgrade

- » Material declines in the city's available fund balance and cash ratios to levels below 50% (issuer and GOULT)
- » Increase of long-term liabilities ratio to levels over 300% (Issuer and GOULT)
- » Weakening of debt service coverage to under 1.5x (water utility)

Key indicators

Exhibit 1

Iowa City (City of) IA

	2020	2021	2022	2023	Aaa Medians
Economy					
Resident income ratio (%)	77.4%	80.9%	80.0%	N/A	170.6%
Full Value (\$000)	\$7,021,739	\$7,250,658	\$7,370,500	\$7,248,396	\$8,680,662
Population	75,849	74,240	74,878	N/A	36,119
Full value per capita (\$)	\$92,575	\$97,665	\$98,433	N/A	N/A
Annual Growth in Real GDP	-4.3%	2.9%	1.0%	N/A	4.9%
Financial Performance					
Revenue (\$000)	\$151,304	\$157,321	\$168,471	\$177,661	\$101,733
Available fund balance (\$000)	\$139,164	\$156,384	\$170,036	\$183,970	\$62,520
Net unrestricted cash (\$000)	\$173,427	\$196,741	\$214,629	\$226,784	\$88,880
Available fund balance ratio (%)	92.0%	99.4%	100.9%	103.6%	61.7%
Liquidity ratio (%)	114.6%	125.1%	127.4%	127.6%	91.1%
Leverage					
Debt (\$000)	\$86,770	\$81,920	\$76,499	\$71,329	\$68,781
Adjusted net pension liabilities (\$000)	\$194,363	\$249,853	\$197,370	\$123,508	\$105,726
Adjusted net OPEB liabilities (\$000)	\$8,602	\$9,287	\$7,909	\$8,270	\$11,674
Other long-term liabilities (\$000)	\$14,253	\$14,884	\$19,806	\$20,297	\$3,903
Long-term liabilities ratio (%)	200.9%	226.3%	179.0%	125.7%	258.2%
Fixed costs					
Implied debt service (\$000)	\$7,084	\$6,214	\$5,746	\$5,343	\$4,899
Pension tread water contribution (\$000)	\$5,706	\$6,370	\$2,923	N/A	\$3,333
OPEB contributions (\$000)	\$641	\$667	\$427	\$221	\$503
Implied cost of other long-term liabilities (\$000)	\$933	\$1,021	\$1,044	\$1,383	\$262
Fixed-costs ratio (%)	9.5%	9.1%	6.0%	5.6%	11.2%

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 real GDP annual growth metric cited above is for the Iowa City, IA Metropolitan Statistical Area Metropolitan Statistical Area.

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

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the issuer/deal page on <https://ratings.moody.com> for the most updated credit rating action information and rating history.

Exhibit 2

Iowa City, IA Water Enterprise					
System Characteristics					
Asset Condition (Net Fixed Assets / Annual Depreciation)	32 years				
System Size - O&M (in \$000s)	\$7,782.00				
Service Area Wealth: MFI % of US median	111.38				
Legal Provisions					
Rate Covenant (x)	1.10				
Debt Service Reserve Requirement	Aa				
Management					
Rate Management	Aa				
Regulatory Compliance and Capital Planning	Aaa				
Financial Strength					
	2019	2020	2021	2022	2023
Operating Revenue (\$000)	\$9,660	\$10,097	\$9,949	\$10,683	\$11,167
System Size - O&M (\$000)	\$6,780	\$6,719	\$7,366	\$7,285	\$7,782
Net Revenues (\$000)	\$3,299	\$3,690	\$2,682	\$3,463	\$4,029
Net Funded Debt (\$000)	\$6,962	\$5,302	\$3,583	\$1,881	\$436
Annual Debt Service (\$000)	\$1,728	\$1,739	\$1,757	\$1,790	\$1,781
Annual Debt Service Coverage (x)	1.9x	2.1x	1.5x	1.9x	2.3x
Cash on Hand	478.38	529.17	494.43	545.87	612.65
Debt to Operating Revenues (x)	0.72	0.53	0.36	0.18	0.04

Source: Iowa City (City of), IA's audited financial statements and Moody's Ratings

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.

The system provides water treatment and distribution services to a service area largely coterminous with the city. The water system is comprised of nine vertical wells, one sand pit, one river intake, one water treatment facility, 7.8 million gallons of water storage and 289 miles of water distribution lines. City Council has complete authority to set rates and charges.

Detailed credit considerations

The city's healthy financial profile will remain a credit strength, even with planned reserve draw downs, because of its currently strong reserves, favorable revenue trends and conservative budgeting practices (see exhibit 3). For fiscal 2024 (June 30 year-end) city officials anticipate a planned spend down of around \$10.6 million in the general fund for capital projects, affordable housing initiatives and the purchase of land for redevelopment. Other governmental and business type funds were largely balanced for the year. The fiscal 2025 budget reflects a \$11.7 million deficit in the general fund for capital projects, and affordable housing projects. Across all funds the city budgeted for generally balanced operations. Despite these planned draws available fund balance and cash are likely to remain very strong at over 85% of revenue. For fiscal 2023 the city's available fund balance ratio totaled a very healthy 104% of revenue across all funds, while cash was around 128% of revenue.

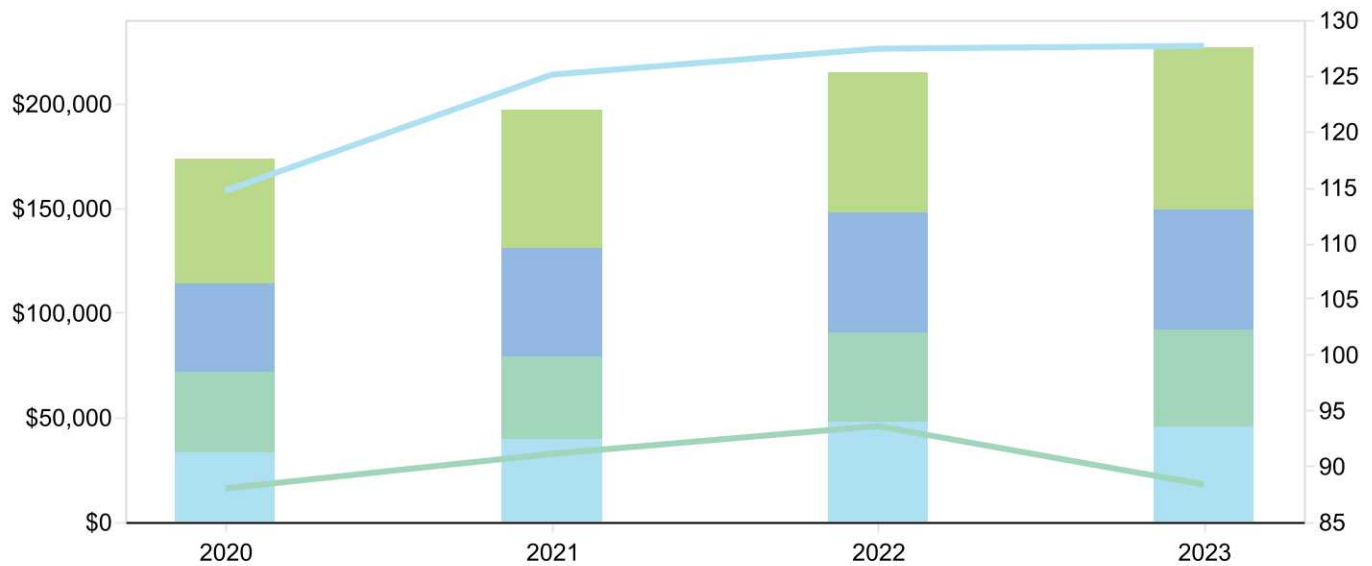
The city's economic base will continue to grow given its diversity and ties to the University of Iowa (Aa1 stable) and its associated University of Iowa Hospitals & Clinics (Aa2 stable), which is the only academic medical center in Iowa (Aaa stable). The city's long-term liabilities ratio is moderate at 126% of revenue (see exhibit 4) and likely to remain so given fast amortization and growing revenue. The city is currently preparing to issue around \$10 million in General Obligation Unlimited tax (GOULT) debt to finance its annual capital needs, and future borrowing plans include around \$33 million in sewer revenue debt in 2024 and about \$16 million in GO debt in 2025.

The water system's financial position will remain strong given annual rate increases, healthy days cash on hand, and limited borrowing plans. At the close of fiscal 2023, debt service coverage was strong 2.3x times and is likely to remain over 2x. City Council has complete authority to set rates and charges, and increased rates by 5% in fiscal 2024 and another 3% for fiscal 2025. Days cash on hand is strong at over 600 days, and is likely to remain at these levels.

Exhibit 3

Cash

General fund Other governmental funds Internal service funds Business-type activities Liquidity ratio (%)
Aaa median liquidity ratio (%)

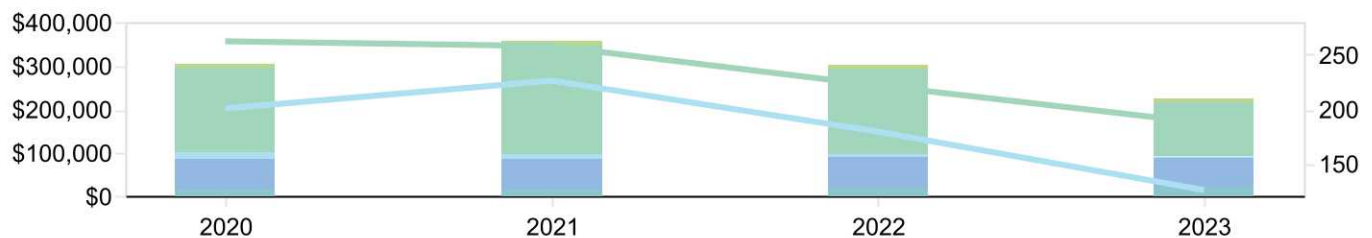


Source: Iowa City (City of), IA's audited financial statements and Moody's Ratings

Exhibit 4

Total Primary Government - Long Term Liabilities

Governmental Debt Business-Type Activity Debt Adjusted net pension liabilities
Adjusted net other post-employment liabilities Other long-term liabilities Long-term liabilities ratio (%)
Aaa median long-term liabilities ratio (%)



Source: Iowa City (City of), IA's audited financial statements and Moody's Ratings

ESG considerations

Iowa City (City of) IA's ESG credit impact score is CIS-2

Exhibit 5

ESG credit impact score

CIS-2



ESG considerations do not have a material impact on the current rating.

Source: Moody's Ratings

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.

Exhibit 6

ESG issuer profile scores

ENVIRONMENTAL

E-3



SOCIAL

S-2



GOVERNANCE

G-1



Source: Moody's Ratings

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.

ESG Issuer Profile Scores and Credit Impact Scores for the rated entity/transaction are available on Moodys.com. In order to view the latest scores, please click [here](#) to go to the landing page for the entity/transaction on MDC and view the ESG Scores section.

Rating methodology and scorecard factors

The US Cities and Counties 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 7

Iowa City (City of) IA

	Measure	Weight	Score
Economy			
Resident income ratio	80.0%	10.0%	Baa
Full value per capita	98,404	10.0%	A
Economic growth metric	-2.3%	10.0%	A
Financial Performance			
Available fund balance ratio	103.6%	20.0%	Aaa
Liquidity ratio	127.6%	10.0%	Aaa
Institutional Framework			
Institutional Framework	Aa	10.0%	Aa
Leverage			
Long-term liabilities ratio	125.7%	20.0%	Aa
Fixed-costs ratio	5.6%	10.0%	Aaa
Notching factors			
No notchings applied			
Scorecard-Indicated Outcome			Aa2
Assigned Rating			Aaa

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 Ratings

Appendix

Exhibit 8

Key Indicators Glossary

	Definition	Typical Source*
Economy		
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
Full value	Estimated market value of taxable property in the city or county	State repositories; audited financial statements; continuing disclosures
Population	Population of the city or county	US Census Bureau - American Community Survey 5-Year Estimates
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
Financial performance		
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	
Leverage		
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 Ratings
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 Ratings
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	
Fixed costs		
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 Ratings
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 Ratings
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 Ratings
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 Cities and Counties Methodology](#).

Source: Moody's Ratings

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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	\$ 8,297,995	10/29/24
Updated Postclosure Cost Estimate	\$ 13,398,327	10/29/24
Initial or Updated Corrective Action Cost Estimate	\$ 172,700	10/29/24

*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	1,655,660
Amount of waste disposed of at the facility during the prior year	142,874

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Angie Ogden

For fiscal year ending: 6/30/24

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"/>	\$ 667,044
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 (see formula below)	\$ 4,024,268	\$ 4,373,563	\$ 338,611
Postclosure Account Balance (see formula below)	\$ 11,378,124	\$ 11,580,592	\$ 155,733
Or			
Dedicated Fund Balance (see formula below)	\$	\$	\$
Trust Fund Balance (see formula below)	\$	\$	\$

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
$\frac{8,297,995 - 4,373,563}{1,655,660} \times 142,874 = 338,611$	$\frac{13,398,327 - 11,580,592}{1,655,660} \times 142,874 = 155,733$

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

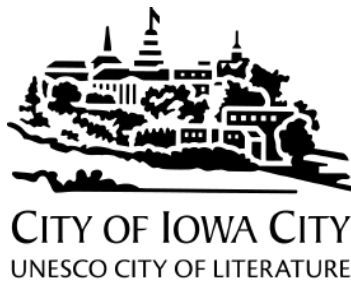
City: Iowa City State: IA Zip: 52240

Telephone: 319-356-5085 Fax: _____

Email Address: NDavies@iowa-city.org

Signature of Official:  Date: 3/24/25

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



CITY OF IOWA CITY MEMORANDUM

DATE: 1 October 2024

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

FROM: Joe Welter, Senior Engineer

SUBJECT: Fiscal Year (FY) 2024 Landfill Capacity Memorandum

Note that the new cell, Cell FY23, was constructed last year and begin receiving wastes in January 2024. In past financial assurance documentation this cell has been referred to as the Future North Cell.

During FY 2024, July 1, 2023 – June 30, 2024, the Iowa City Landfill and Recycling Center (Facility) reported accepting approximately **142,874.45 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 2024. The accepted wastes in FY 2024 were slightly more than the past fiscal year (FY 2023) amount of approximately 132,898 tons. The accepted wastes for the past fiscal year are comparable to the five-year average between 2020 and 2024. 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 2024 is approximately **5,159,949.29 tons**.

The Airspace Analysis Review (Airspace Analysis), an annual review of volumes within the facility is being finalized by HDR Engineering, Inc. The attachment to this memorandum is the draft of the Airspace Analysis. This table shows the analyses for the Current Period (11 July 2023 to 1 July 2024) and projections (Projected) for the remainder of the Facility's life.

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 Cells FY06, FY09, FY18, and FY23 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 131,201 cubic yards (cy). 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.

Between 2020 and 2023, the Airspace Analysis had 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 1,007 pounds per cubic yard (lbs/cy). The average compaction rate during last three periods (FY 2022 through FY 2024) is 1,155 lbs/cy. This is significantly lower than the three-year average value in last year's memorandum of 1,274 lbs/cy. This decrease is likely due to operations moving into the newly constructed FY23 cell and placement of the initial lift of fluff/uncompacted waste material. Potential airspace lost during the placement of this initial lift is anticipated to be recovered through settlement as filling progresses. As it is believed that compact and settlement will recover the volumes lost in the first six months of filling in the new cell, a projected compaction of 1,250 lbs/cy will continue to be used for the calculations in this memorandum. This projected compaction rate is used for the future projections of the constructed cells (up to the active cell, Cell FY23). 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 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 1,615,625 tons. Subtracting the accepted wastes total for the current fiscal year (FY 2024), 142,874 tons, would yield a subtotal of approximately 1,472,751 tons. Based the current Airspace Analysis, the remaining capacity of the constructed cells (up to the active cell, Cell FY23) is 2,649,056 cubic yards. At the projected compaction (1,250 lbs/cy), the remaining tonnage for these cells is approximately 1,655,660 tons. The difference between these approaches is approximately 62,158 tons. This is a significant difference – nearly half a year of waste. This amount should be recovered through settlement in compaction in the next several years of filling in the new cell. Therefore, the remaining by tonnage capacity of the constructed cells, RPC, will be approximated as **1,655,660 tons**.

Last year, the estimated total capacity of the entire landfill was approximately 8,608,000 tons. Based on the current Airspace Analysis, HDR estimates the total remaining capacity of the future cells (northeast and northwest expansion areas) is 2,589,649 cubic yards (5,238,705 – 2,649,056). At a compacted rate of 1,300 lbs/cy, the remaining by tonnage capacity for the future cells is approximately **1,683,000 tons**. Adding the approximate amount of wastes accepted through FY 2024 (5,159,949 tons), the remaining by tonnage capacity of the constructed cells (1,655,660 tons), and the remaining by tonnage capacity for future cells (1,683,000 tons) yields an approximate by tonnage capacity for the entire Facility (all closed, inactive, active, and future cells) of **8,498,609 tons**. The approximation of **8,499,000 tons** should be considered the best available approximation of the total by tonnage capacity of the entire Facility. The difference of 109,000 tons between last year's analysis and this year's analysis is significant, but should be recovered through settlement in compaction in the next several years of filling in the new cell.

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 2024 (5,159,949 tons) and the best available approximation of the total by tonnage capacity of the entire Facility (8,499,000 tons), the

October 1, 2024

entire Facility (all closed, inactive, active, and future cells) is approximately **60.7%** full. This is an increase of approximately 2.4% from the 2023 Memorandum. This is a higher percentage increase compared to the last three years, but is likely due to the initial uncompacted lift in the new cell.

Adding the approximate amount of wastes accepted through FY 2024 (5,159,949 tons) and the remaining by tonnage capacity of the constructed cells (1,655,660) yields an approximate by tonnage capacity for the open cells portion of the Facility (Cells FY95 through FY23) of 6,815,609 tons. The approximation of **6,816,000 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 2024 (5,159,949 tons) and the best available approximation of the total by tonnage capacity of the open cells (6,816,000 tons), the open cells portion of the Facility (Cells FY95 through FY23) is approximately **75.7%** full. This is an increase of approximately 0.1% from the 2023 Memorandum. This percentage change will be better to analyze in future memorandums as the new cell is filled.

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 or (319) 356-5144.

Sincerely,



Joseph B. Welter, PE, PMP
Senior Engineer
City of Iowa City Engineering Division
410 East Washington Street
Iowa City, Iowa 52240

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

HDR Engineering – Will Nicholson, Civil Engineer; Katie Kinley, Civil/Environmental Project Manager; and Brendan Bunker, Solid Waste EIT



October 29, 2024

Jennifer Jordan, Resource Management Superintendent
City of Iowa City Landfill & Recycling Center
3900 Hebl Avenue SW
Iowa City, IA 52246

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


Dear Ms. Jordan,


We have updated the closure, post-closure, and corrective action cost estimates for the City of Iowa City Municipal Solid Waste Landfill (MSWLF) and Compost Facility's permits to be included in the 2024 financial assurance reports submittal. The detailed cost estimates for the Landfill and Compost Facility are included in the Attachments. The cost estimates are summarized in the table below.

Cost Estimate Item	Estimate
City of Iowa City MSWLF Unit – Closure	\$ 8,222,995
City of Iowa City MSWLF Unit – Post-Closure	\$ 13,398,327
City of Iowa City MSWLF Unit – Corrective Action	\$ 172,700
City of Iowa City Compost Facility – Closure	\$ 75,000
Total	\$ 21,869,022

If you have any questions or comments regarding these cost estimates, please contact Katie Kinley at (402) 392-6980 (Kathryn.Kinley@hdrinc.com) or Brendan Bunker at (402) 548-5089 (Brendan.Bunker@hdrinc.com).

Sincerely,
HDR ENGINEERING, INC.


Katie Kinley, P.E.
Environmental/Civil Engineer


Brendan Bunker, E.I.T.
Solid Waste EIT

Attachments: Cost Estimates
CC: Mr. Joe Welter, PE, PMP, Senior Engineer, Iowa City

2024 Closure Cost Estimate - City of Iowa City Sanitary Landfill

Item	Cost Year	Cost of Item
1. Closure and Postclosure Plan Document Revisions	2024	\$ 25,000
2. Site Preparation, Earthwork, and Final Grading	2024	\$ 408,605
3. Drainage Control Culverts, Piping and Structures	2024	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	2024	\$ 363,418
5.1. Final Cap Construction - Cells FY95 through FY06	2024	\$ 616,679
5.2. Final Cap Construction - Cells FY09 through FY23	2024	\$ 2,775,327
6. Cap Vegetative Soil Placement - Cells FY95 through FY23	2024	\$ 894,090
7. Cap Seeding, Mulching and Fertilizing	2024	\$ 148,400
8. Monitoring Well, Piezometer, and Gas Collection System Installation	2024	\$ 2,094,252
9. Leachate System Cleanout and Extraction Well Modifications	2024	\$ 16,250
10. Monitoring Well Installation and Abandonments	2024	\$ 4,500
11. Facility Modifications to Effect Closed Status	2024	\$ 2,000
12. Engineering and Technical Services	2024	\$ 734,852
13. Legal, Financial, and Administrative Services	2024	\$ 110,228
14. Closure Compliance Certifications and Documentation	2024	\$ 29,394
Total Closure Costs:		\$ 8,222,995

Notes:

- | | |
|---|-------------|
| 1. Area requiring non-composite final cover at Closure (FY95 through FY06): | 38.61 acres |
| 2. Area requiring composite final cover at Closure (FY09 and FY23): | 29.60 acres |
| 3. Total area requiring final cover at Closure: | 68.21 acres |
| 4. Area requiring final grading at Closure: | 6.00 acres |

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

Item	Cost Year	Cost of Item
1. General Site Facilities, Access Roads, and Fencing Maintenance	2024	\$ 4,497 /year
2. Cap and Vegetative Cover Maintenance	2024	\$ 17,330 /year
3. Drainage and Erosion Control System Maintenance	2024	\$ 4,890 /year
4. Groundwater to Waste Separation Systems Maintenance	2024	\$ 6,413 /year
5. Gas Control Systems Maintenance	2024	\$ 120,370 /year
6. Gas Control Systems Monitoring and Reporting	2024	\$ 61,500 /year
7. Groundwater and Surface Water Monitoring Systems Maintenance	2024	\$ 1,357 /year
8. Groundwater and Surface Water Quality Monitoring and Reporting	2024	\$ 59,047 /year
9. Leachate Control Systems Maintenance	2024	\$ 11,625 /year
10. Leachate Management, Transportation, and Disposal	2024	\$ 134,182 /year
11. Leachate Control Systems Performance Evaluations and Reports	2024	\$ 2,000 /year
12. Engineering and Technical Services	2024	\$ 2,500 /year
13. Legal, Financial, and Administrative Services	2024	\$ 15,000 /year
14. Financial Assurance, Accounting, Audits, and Reports	2024	\$ 5,900 /year
Total Annual Post-Closure Costs:		\$ 446,611 /year
Total Post-Closure Costs (30 Years):		\$ 13,398,327

Notes:

- Item 8 costs do not include work required by the Corrective Action Groundwater Monitoring Program.

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

Item	Cost Year	Cost of Item
1. Corrective Action Groundwater Quality Monitoring and Reporting	2024	\$ 5,460 /year
2. Expansion of Leachate Management System	2024	\$ -
3. Remedy Completion Certification and Documentation	2024	\$ 2,500
4. Remedy Decommissioning	2024	\$ 6,400
Total 30-Year Corrective Action Costs:		\$ 172,700

Notes:

1. Selected remedy is source control via leachate and landfill gas management with monitored natural attenuation.
2. Calculation based on a 30-year remedy end date.

2024 Compost Facility Closure Estimate - City of Iowa City Compost

Item	Cost Year	Cost of Item
1. Material Loading and Transport	2024	\$ 75,000
2. Tipping Fees	2024	\$ -
3. Wastewater Disposal	2024	\$ -
Total Compost Facility Closure Costs		\$ 75,000

Notes:

1. Compost volume based on assumed maximum storage of 30,000-cy.



October 29, 2024

Jennifer Jordan, Resource Management Superintendent
City of Iowa City Landfill & Recycling Center
3900 Hebl Avenue SW
Iowa City, IA 52246

RE: City of Iowa City Landfill and Recycling Center
Permit No. 52-SDP-01-72P
2024 NE Expansion Closure and Post-Closure Cost Estimates

Dear Ms. Jordan,

We have updated the closure and post-closure cost estimates for the City of Iowa City Municipal Solid Waste Landfill (MSWLF) unconstructed Northeast Expansion Permitted Footprint. The detailed cost estimates for the Northeast Expansion are included in the Attachments. The cost estimates are summarized in the table below.

Cost Estimate Item	Estimate
City of Iowa City MSWLF, NE Expansion - Closure	\$ 2,232,970
City of Iowa City MSWLF, NE Expansion – Post-Closure	\$ 723,642
Total	\$ 2,956,612

If you have any questions or comments regarding these cost estimates, please contact Katie Kinley at (402) 392-6980 (Kathryn.Kinley@hdrinc.com) or Brendan Bunker at (402) 548-5089 (Brendan.Bunker@hdrinc.com).

Sincerely,
HDR ENGINEERING, INC.

Katie Kinley, P.E.
Environmental/Civil Engineer

Brendan Bunker, E.I.T.
Solid Waste EIT

Attachments: Cost Estimates
CC: Mr. Joe Welter, PE, PMP, Senior Engineer, Iowa City

2024 Closure Costs - City of Iowa City Sanitary Landfill - NE Expansion

Item	Cost Year	Cost of Item
1. Closure and Postclosure Plan Document Revisions	2024	\$ 10,000
2. Site Preparation, Earthwork, and Final Grading	2024	\$ 84,324
3. Drainage Control Culverts, Piping and Structures	2024	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	2024	\$ 193,740
5. Final Cap Construction - NE Expansion	2024	\$ 1,471,766
6. Cap Vegetative Soil Placement - NE Expansion	2024	\$ 199,925
7. Cap Seeding, Mulching and Fertilizing	2024	\$ 30,500
8. Monitoring Well, Piezometer, and Gas Collection System Installation	2024	\$ -
9. Leachate System Cleanout and Extraction Well Modifications	2024	\$ 5,250
10. Monitoring Well Installation and Abandonments	2024	\$ -
11. Facility Modifications to Effect Closed Status	2024	\$ -
12. Engineering and Technical Services	2024	\$ 199,550
13. Legal, Financial, and Administrative Services	2024	\$ 29,933
14. Closure Compliance Certifications and Documentation	2024	\$ 7,982
Total Closure Costs:		\$ 2,232,970

Notes:

1. Total area of NE Expansion: 15.25 acres

2024 Post-Closure Costs - City of Iowa City Sanitary Landfill - NE Expansion

Item	Cost Year	Cost of Item
1. General Site Facilities, Access Roads, and Fencing Maintenance	2024	\$ 420 /year
2. Cap and Vegetative Cover Maintenance	2024	\$ 2,405 /year
3. Drainage and Erosion Control System Maintenance	2024	\$ 1,834 /year
4. Groundwater to Waste Separation Systems Maintenance	2024	\$ 681 /year
5. Gas Control Systems Maintenance	2024	\$ - /year
6. Gas Control Systems Monitoring and Reporting	2024	\$ - /year
7. Groundwater and Surface Water Monitoring Systems Maintenance	2024	\$ 252 /year
8. Groundwater and Surface Water Quality Monitoring and Reporting	2024	\$ 11,880 /year
9. Leachate Control Systems Maintenance	2024	\$ 750 /year
10. Leachate Management, Transportation, and Disposal	2024	\$ - /year
11. Leachate Control Systems Performance Evaluations and Reports	2024	\$ 500 /year
12. Engineering and Technical Services	2024	\$ 500 /year
13. Legal, Financial, and Administrative Services	2024	\$ 2,500 /year
14. Financial Assurance, Accounting, Audits, and Reports	2024	\$ 2,400 /year
Total Annual Post-Closure Costs:		\$ 24,121 /year
Total Post-Closure Costs (30 Years):		\$ 723,642



October 29, 2024

Jennifer Jordan, Resource Management Superintendent
City of Iowa City Landfill & Recycling Center
3900 Hebl Avenue SW
Iowa City, IA 52246

RE: City of Iowa City Landfill and Recycling Center
Permit No. 52-SDP-01-72P
2024 NW Expansion Closure and Post-Closure Cost Estimates

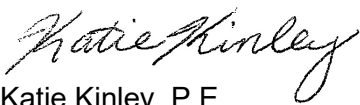
Dear Ms. Jordan,

We have updated the closure and post-closure cost estimates for the City of Iowa City Municipal Solid Waste Landfill (MSWLF) unconstructed Northwest Expansion Permitted Footprint. **This estimate assumes that closure and post-closure care for this expansion is consolidated with currently constructed cells through FY23.** The detailed cost estimates for the Northwest Expansion are included in the Attachments. The cost estimates are summarized in the table below.

Cost Estimate Item	Estimate
City of Iowa City MSWLF, NW Expansion - Closure	\$ 10,530,893
City of Iowa City MSWLF, NW Expansion – Post-Closure	\$ 13,690,370
Total	\$ 24,221,263

If you have any questions or comments regarding these cost estimates, please contact Katie Kinley at (402) 392-6980 (Kathryn.Kinley@hdrinc.com) or Brendan Bunker at (402) 548-5089 (Brendan.Bunker@hdrinc.com).

Sincerely,
HDR ENGINEERING, INC.


Katie Kinley, P.E.
Environmental/Civil Engineer


Brendan Bunker, E.I.T.
Solid Waste EIT

Attachments: Cost Estimates
CC: Mr. Joe Welter, PE, PMP, Senior Engineer, Iowa City

2024 Closure Cost Estimate - City of Iowa City Sanitary Landfill NW Expansion (Full Build)

Item	Cost Year	Cost of Item
1. Closure and Postclosure Plan Document Revisions	2024	\$ 25,000
2. Site Preparation, Earthwork, and Final Grading	2024	\$ 416,684
3. Drainage Control Culverts, Piping and Structures	2024	\$ -
4. Erosion Control Structures, Sediment Ponds, and Terraces	2024	\$ 559,555
5.1. Final Cap Construction - Cells FY95 through FY06	2024	\$ 616,679
5.2. Final Cap Construction - Cells FY09 through FY23	2024	\$ 3,759,580
6. Cap Vegetative Soil Placement - Cells FY95 through FY23	2024	\$ 1,026,499
7. Cap Seeding, Mulching and Fertilizing	2024	\$ 176,600
8. Monitoring Well, Piezometer, and Gas Collection System Installation	2024	\$ 2,806,139
9. Leachate System Cleanout and Extraction Well Modifications	2024	\$ 17,750
10. Monitoring Well Installation and Abandonments	2024	\$ 4,500
11. Facility Modifications to Effect Closed Status	2024	\$ 2,000
12. Engineering and Technical Services	2024	\$ 941,099
13. Legal, Financial, and Administrative Services	2024	\$ 141,165
14. Closure Compliance Certifications and Documentation	2024	\$ 37,644
Total Closure Costs:		\$ 10,530,893

Notes:

- | | |
|---|-------------|
| 1. Area requiring non-composite final cover (FY95 through FY06): | 38.61 acres |
| 2. Area requiring composite final cover (FY09, FY23, and NW Expansion): | 39.69 acres |
| 3. Total area requiring final cover at Closure: | 78.30 acres |
| 4. Area requiring final grading at Closure: | 10.00 acres |

2024 Post-Closure Cost Estimate - City of Iowa City Sanitary Landfill NW Expansion (Full Build)

Item	Cost Year	Cost of Item
1. General Site Facilities, Access Roads, and Fencing Maintenance	2024	\$ 4,580 /year
2. Cap and Vegetative Cover Maintenance	2024	\$ 18,613 /year
3. Drainage and Erosion Control System Maintenance	2024	\$ 5,875 /year
4. Groundwater to Waste Separation Systems Maintenance	2024	\$ 6,626 /year
5. Gas Control Systems Maintenance	2024	\$ 119,836 /year
6. Gas Control Systems Monitoring and Reporting	2024	\$ 68,775 /year
7. Groundwater and Surface Water Monitoring Systems Maintenance	2024	\$ 1,357 /year
8. Groundwater and Surface Water Quality Monitoring and Reporting	2024	\$ 59,466 /year
9. Leachate Control Systems Maintenance	2024	\$ 11,625 /year
10. Leachate Management, Transportation, and Disposal	2024	\$ 134,191 /year
11. Leachate Control Systems Performance Evaluations and Reports	2024	\$ 2,000 /year
12. Engineering and Technical Services	2024	\$ 2,500 /year
13. Legal, Financial, and Administrative Services	2024	\$ 15,000 /year
14. Financial Assurance, Accounting, Audits, and Reports	2024	\$ 5,900 /year
Total Annual Post-Closure Costs:		\$ 456,346 /year
Total Post-Closure Costs (30 Years):		\$ 13,690,370

Notes:

- Item 8 costs do not include work required by the Corrective Action Groundwater Monitoring Program.

Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill
Permit #52-SDP-01-72
July 1 - September 30, 2023
due January 1, 2024

Report Form Received 10/16/2023 5:13 PM
Confirmation #2LNLEQY0

Accounting Validation

0050-542-G500-ID-0574 \$60,643.15
0050-542-G550-00-0630 \$21,518.54
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 (39,124.61 tons)

County/Service Area	Tonnage
Johnson County, Kalona, Riverside	39,124.61

Waste From Other Planning Area (0.00 tons)

Planning Area	Tonnage
---------------	---------

Out of State Waste (0.00 tons)

State	Tonnage
-------	---------

1. 39,124.61

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
Wood chips	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. 39,124.61

5. 39,124.61

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.

8. \$82,161.69

Line 8a - Multiply Line 5 by \$1.55

\$60,643.15

Line 8b - Multiply Line 5 by \$0.55

\$21,518.54**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. \$60,643.15

Line 9a - Multiply Line 5 by \$0.50

\$19,562.31

Line 9b - Multiply Line 5 by \$1.05

\$41,080.84☐ 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. JordanTitle: Resource Management SuperintendentDate: 10/16/2023

Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill
Permit #52-SDP-01-72
October 1 - December 31, 2023
due April 1, 2024

Report Form Received 1/16/2024 3:18 PM
Confirmation #718F0TMDAP

Accounting Validation

0050-542-G500-LD-0574 \$52,798.38
0050-542-G550-00-0630 \$18,734.91
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 (34,063.47 tons)

County/Service Area	Tonnage
<u>Johnson County, Kalona and Riverside</u>	<u>34,063.47</u>

Waste From Other Planning Area (0.00 tons)

Planning Area	Tonnage

Out of State Waste (0.00 tons)

State	Tonnage

1. 34,063.47

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>Typer (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. 34,063.47

5. 34,063.47

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.

8. \$71,533.29

Line 8a - Multiply Line 5 by \$1.55

\$52,798.38

Line 8b - Multiply Line 5 by \$0.55

\$18,734.91**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. \$52,798.38

Line 9a - Multiply Line 5 by \$0.50

\$17,031.74

Line 9b - Multiply Line 5 by \$1.05

\$35,766.64☐ 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. JordanTitle: Resource Management SuperintendentDate: 1/16/2024

Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill
Permit #52-SDP-01-72
January 1 - March 31, 2024
due July 1, 2024

Report Form Received 4/16/2024 8:13 AM
Confirmation #K5NMUEWHOX

Accounting Validation

0050-542-G500-LD-0574 \$47,527.01
0050-542-G550-00-0630 \$16,864.42
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 (30,662.59 tons)

County/Service Area	Tonnage
<u>Johnson County, Kalona, Riverside</u>	<u>30,662.59</u>

Waste From Other Planning Area (0.00 tons)

Planning Area	Tonnage

Out of State Waste (0.00 tons)

State	Tonnage

1. 30,662.59

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>Typer (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. 30,662.59

5. 30,662.59

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.

8. \$64,391.43

Line 8a - Multiply Line 5 by \$1.55

\$47,527.01

Line 8b - Multiply Line 5 by \$0.55

\$16,864.42**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. \$47,527.02

Line 9a - Multiply Line 5 by \$0.50

\$15,331.30

Line 9b - Multiply Line 5 by \$1.05

\$32,195.72☐ 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:** 4/16/2024

Quarterly Solid Waste Fee Schedule & Retained Fees Report

City of Iowa City Sanitary Landfill

Permit #52-SDP-01-72

April 1 - June 30, 2024

due October 1, 2024

Report Form Received 7/15/2024 11:54 AM

Confirmation #C02NMCAKVQ

Accounting Validation

0050-542-G500-LD-0574 \$60,486.86

0050-542-G550-00-0630 \$21,463.08

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](#).

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 (39,023.78 tons)

County/Service Area	Tonnage
Johnson County, Kalona, Riverside	39,023.78

Waste From Other Planning Area (0.00 tons)

Planning Area	Tonnage
---------------	---------

Out of State Waste (0.00 tons)

State	Tonnage
-------	---------

1. 39,023.78

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
Typer (Exxon) (Tarp)	0.00
Wood chips	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. 39,023.78

5. 39,023.78

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.

8. \$81,949.94Line 8a - Multiply Line 5 by \$1.55 \$60,486.86Line 8b - Multiply Line 5 by \$0.55 \$21,463.08**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. \$60,486.86Line 9a - Multiply Line 5 by \$0.50 \$19,511.89Line 9b - Multiply Line 5 by \$1.05 \$40,974.97☐ 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. JordanTitle: Resource Management SuperintendentDate: 7/15/2024