

January 21, 2026

Mary Klemesrud
Iowa Department of Natural Resources
6200 Park Avenue Suite 200
Des Moines, Iowa 50321



**RE: 2026 FINANCIAL ASSURANCE
MARSHALL COUNTY SANITARY LANDFILL
IDNR PERMIT NO. 64-SDP-02-75P
HLW PN 6003-22A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2026 for the Marshall County Sanitary Landfill.

Documentation submitted with this letter includes the following:

1. Certified copy of the Closure/Postclosure Cost Estimate
2. Signed "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form" (IDNR Form 542-8090).

The audit for the Solid Waste Management Commission of Marshall County has been filed with the State Auditor and is available on the State Auditor's website.

The components of the Subtitle D Composite Closure cap have been revised which has led to a one time reduction in the closure costs. The closure cap is still in compliance with EPA Subtitle D and IAC 567-113.

Note that cost estimates have been calculated using actual costs; therefore, adjustments for inflation were determined to not be applicable to the 2026 Closure/Postclosure Cost Estimate.

Please contact me if you have any questions.

Respectfully submitted,
HLW Engineering Group


Douglas J. Luzbetak, P.E.
Project Manager

cc: Don Ballalatak, Manager, Marshall Co SLF (electronic copy)

Authority

The following calculations are based on rules published in 567 IAC Chapter 113.14, "Municipal solid waste landfill financial assurance". This analysis is based on assuming a worst case scenario regarding closure of the landfill and assuming all work associated with closure/postclosure is performed by a third party (i.e., not by landfill staff), as per Regulations.

Landfill Areas

The active area at the Marshall County SLF is the Subtitle D compliant horizontal expansion area which consists of Subareas B-4-1, B-4-2, B-4-3, B-4-4, B-4-5/B-4-6, B-4-7, the Abutment Area, and the B4-3,4,5 expansion. The worst case scenario for closure is to immediately close the active portions of the landfill. The landfill is divided into the following areas:

Area A (closed)	12.9 acres
B-1 and B-2 (closed)	14.4 acres
B-3 (closed)	8.3 acres
C/D (closed)	3.3 acres
B-4-1 and B-4-2 (Horizontal Expansion)	12.2 acres
B-4-3 and B-4-4 (Horizontal Expansion)	8.7 acres
B-4-5/B-4-6 (Horizontal Expansion)	5.6 acres
Abutment Area	1.0 acres
B4-3,4,5	2.3 acres
B-4-7 (Horizontal Expansion)	10.2 acres

Area A, Area C/D, and Areas B-1, B-2, and B-3 are all closed and need not be considered in a closure cost estimate. Approximately 1.0 acre of Area B-3 was covered with a Subtitle D composite abutment liner during the Abutment Liner project in 2008, approximately 0.5 acres of Area B-3 was covered with a Subtitle D composite abutment liner during the B4-3,4,5 project in 2013, and approximately 0.9 acres of Area B-1 was covered with a Subtitle D composite abutment liner during the B4-3,4,5 project in 2013. The composite lined areas are required to be closed with a composite cap and will be added to the closure/postclosure areas for closure with a composite FML cap. The construction of abutment lined areas in the future will cause additional portions of areas that are closed to be shifted to active in future Financial Assurance Calculations.

Subareas B-4-1, B-4-2, B-4-5/B-4-6, B-4-7, the Abutment Area, and B4-3,4,5 have been constructed with composite liners meeting EPA Subtitle D requirements. These areas require closure with a composite cap meeting IDNR requirements. Subareas B-4-3 and B-4-4 have been constructed with alternative liners meeting EPA Subtitle D requirements. These areas require closure with a 4' soil cap with a geonet drainage layer as per the IDNR approved Closure/Postclosure Plan.

IDNR reduced monitoring requirements in Area A in the letter dated December 15, 2021. Explosive gas monitoring and Annual Water Quality reporting requirements for Area A have been eliminated. In addition, groundwater monitoring is limited to annual sampling at MW-213. The Closure Permit has been extended until September 30, 2030 as per SDP Permit Amendment #12. Costs below have been adjusted accordingly.

Closure Costs - Subtitle D Compliant Alternative Cap

Closure costs for the Subtitle D compliant Alternative Lined horizontal expansion Subareas B-4-3 and B-4-4 (8.7 total acres) include constructing the infiltration layer, geonet drainage layer, vegetative layer, erosion and surface water control structures, and seeding. Quantities and prices for areas to be closed with a Subtitle D compliant alternative cap are estimated to be:

Infiltration Layer	28,100 yd ³	\$4.00 /yd ³	\$112,400
Geonet Drainage Layer	42,100 yd ²	\$6.25 /yd ²	\$263,100
Erosion Layer	28,100 yd ³	\$3.75 /yd ³	\$105,400
Seeding and Mulching	8.7 acre	\$2,500 /acre	\$21,800
Erosion Control Structures	8.7 acre	\$1,000 /acre	\$8,700
		Construction Cost	<u>\$511,400</u>

Closure Costs - Subtitle D Compliant Composite Cap

Closure costs for the Subtitle D compliant Composite Lined Subareas B-4-1, B-4-2, B-4-5/B-4-6, B-4-7, the Abutment Area, and B4-3,4,5 (31.3 total acres) include cost of constructing the composite FML cap, erosion and surface water control structures, and seeding. Quantities and prices for areas to be closed with a Subtitle D compliant composite cap are estimated to be:

Composite Cap	31.3 acres	\$136,000 /acre	\$4,256,800
(for derivation of cost, see Attachment A)			
Seeding and Mulching	31.3 acres	\$2,500 /acre	\$78,300
Erosion Control Structures	31.3 acres	\$1,000 /acre	\$31,300
		Construction Cost	<u>\$4,366,400</u>
Total Construction Cost - Alternative and Composite Cap			\$4,877,800
Add 10% of construction cost for mobilization/contingency			\$487,800
Engineering fees for design, bid process, and administration			\$146,300
Engineering fees for staking, inspection, and testing			<u>\$170,700</u>
		Total Closure Cost	<u>\$5,682,600</u>

Postclosure Cost Estimate

Postclosure costs include any costs anticipated during the 30-year postclosure period, based upon current landfill operations and current IDNR regulations. The remaining postclosure period for Area A, based on the closure permit, is 4 years (closure permit expires September 30, 2030). At this time, the postclosure period for the remainder of the landfilling areas, referred to as Area B (which includes closed Area C/D), is 30 years. The Solid Waste Management Commission of Marshall County (SWMCMC) reserves the right to modify this 30 year postclosure period (on previously closed areas) in future years. Since different postclosure periods are being used, postclosure costs will be broken out into costs attributed to Area A and costs attributed to Area B as much as possible.

All of the areas noted on Page 1, totaling approximately 76.5 acres, will require postclosure care and are included in this analysis.

The soil cap, composite FML cap, erosion control structures, seeding, etc. must be maintained during the postclosure period. Costs associated with this maintenance are estimated to be:

Maintenance/Repair Soil Cap	45.2 acres	\$50 /acre	\$2,300
Maintenance/Repair FML Cap	31.3 acres	\$250 /acre	\$7,800
Reseeding (2% of area annually)	1.5 acres	\$1,500 /acre	\$2,300
Maintenance of Erosion Control	76.5 acres	\$50 /acre	\$3,800
Mowing	76.5 acres	\$20 /acre	\$1,500
			<u>\$17,700</u>

Based on the ratio of Area A to the remainder of the landfilling areas and the difference in cap repair costs for soil vs. FML caps, attribute these costs as follows:

Area A	<u>\$1,900</u>
Area B	<u>\$15,800</u>

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

Semi-annual reporting and an annual report are required for Area B

Semi-Annual Reporting and Annual Reports - Area B	<u>\$5,000</u>
Area B	<u>\$5,000</u>

Explosive gas monitoring is required quarterly.

Gas monitoring	\$450 each	4 per year	<u>\$1,800</u>
Area B			<u>\$1,800</u>

Monitoring Well Sampling and Testing

Assume monitoring well sampling and testing will be as per the approved HMSP and applicable permit amendments/revisions. The monitoring well system and sampling point locations are separated between the closed Area A and the active Area B. Estimated testing costs are as follows:

Area A ¹	1 test	\$300 /test	\$300
April (Area B) ²	19 tests	\$300 /test	\$5,700
October (Area B) ²	19 tests	\$300 /test	\$5,700

1 - Annual sampling required in Area A as per Permit Amendment #10

2 - 18 sampling points and 1 duplicate (includes LW-75)

Sampling costs are:

Area A	\$700
April (Area B)	\$2,500
October (Area B)	\$2,500
Total, Monitoring Well Sampling and Testing	\$17,400
Area A	\$1,000
Area B	\$16,400

As per INDR regulations, monitoring wells at the SLF are to be re-evaluated every 2 years. The cost of the re-evaluation is included in the monitoring well sampling and annual reporting costs for Area B.

The postclosure costs must be adjusted annually and an audit completed as a basis for Financial Assurance.

Financial Assurance requirements	\$2,500
Area B	\$2,500

Greenhouse gas models must be updated on an Annual Basis. Note that this applies to Area B only. Based on the calculated emissions, additional reporting to EPA is now required. Based on current regulations, the reporting to EPA will not be required throughout the postclosure period as estimated emissions should quickly drop below the EPA threshold during postclosure. The cost below includes the greenhouse gas modeling and reporting to the SWMCMC only, additional reporting to EPA is not included in this cost.

Annual Greenhouse Gas Model Update	Area B	\$500

Assume leachate will continue to be collected and treated in the same manner during the postclosure period as it is now. Leachate is currently stored in two HDPE lined leachate storage lagoons with a capacity of approximately 2.3 million gallons (total) and then pumped to the Marshalltown POTW for treatment. Current leachate system data from Don Ballalatak, Landfill Manager, is as follows:

Approximately 3,057,064 gallons of leachate were pumped to the Marshalltown POTW for treatment in 2024. Based upon future leachate generation calculations, it has been estimated that approximately 1,000,000 gallons of leachate per year will be produced after landfill closure. Calculate leachate system costs to handle 1,000,000 gallons based on historic costs. Note that due to the volume of leachate expected all the generated leachate may not be pumped annually so costs are conservative.

Leachate is pumped to the Marshalltown sanitary sewer system for conveyance to the POTW for treatment. Need to consider utility costs for pump station and testing/treatment costs at POTW.

Electricity cost to run pump station expected to be approximately \$500/year	
Pump station utilities	\$500
Assume leachate testing/treatment costs are \$0.005/gallon	
1,000,000 gallons at \$0.005/gallon	\$5,000

There needs to be a cost for maintaining the leachate system during the postclosure period. Costs are anticipated to be repairing lagoon liners, maintenance/repair of the pump, force main maintenance, etc.

Annual maintenance of leachate system	\$5,000
Total yearly cost of leachate system:	
Electricity	\$500
Testing/sampling	\$5,000
Maintenance	\$5,000
	<u>\$10,500</u>

Adjusted annual cost of leachate system:

Area B	<u>\$10,500</u>
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As per IDNR regulations, the leachate collection system is to be cleaned once every three years. Cost based upon the leachate collection system cleaning completed in 2024. Note that this does not include cleaning the leachate force main (which is included with maintenance of the leachate system).

\$13,500	Annual Equivalent Cost is	<u>\$4,500</u>
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Cleaning collection system costs need to be split between Area A and Area B. Based on current pipe lengths associated with each area, assume that approximately 10% of the annual equivalent cost for cleaning the collection system is attributed to Area A with the remaining 90% of the cost attributed to Area B.

Adjusted annual cost of cleaning leachate system:

Area A	\$500
Area B	<u><u>\$4,000</u></u>

Financial Assurance Calculations

Closure

Active Landfilling Area	<u><u>\$5,682,600</u></u>
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Changed the composite closure cap from having a granular gas collection and granular drainage layer to using geonet drainage nets which led to a one time decrease to closure costs

Postclosure - Area A (annual)

Maintenance of cap, erosion control, etc.	\$1,900
Monitoring Well Sampling and Testing	\$1,000
Cleaning Leachate Collection System	<u><u>\$500</u></u>
	<u><u>\$3,400</u></u>

Estimated Postclosure Costs - Area A

\$3,400 /year	4 years*	<u><u>\$ 13,600</u></u>
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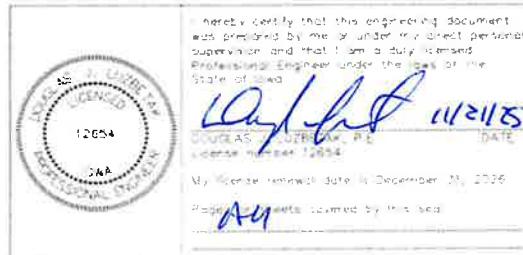
** Permit expiration date extended to 9/30/30 in Amend. #12*

Postclosure - Horizontal Expansion Area (annual)

Maintenance of cap, erosion control, etc.	\$15,800
Inspections/Reports	\$5,000
Explosive Gas Monitoring	\$1,800
Monitoring Well Sampling and Testing	\$16,400
Financial Assurance	\$2,500
Annual Greenhouse Gas Update	\$500
Leachate Treatment, Testing, etc.	\$10,500
Cleaning Collection System (annual cost)	<u><u>\$4,000</u></u>
	<u><u>\$56,500</u></u>

Estimated Postclosure Costs - Area B

\$56,500 /year	30 years	<u><u>\$ 1,695,000</u></u>
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ATTACHMENT A

OPINION OF PROBABLE COST

MARSHALL COUNTY SLF

FML COMPOSITE CAP, cost per acre

HLW PN 6003-23A.360

November 21, 2025

Item	Quantity	Unit	Unit Price	Amount
Surface Preparation	4,840	Sq. Yd.	\$0.50	\$2,420.00
Geonet Gas Collection Layer	4,840	Sq. Yd.	\$6.25	\$30,250.00
4" Perforated Gas Collection Piping	600	Lin. Ft.	\$20.00	\$12,000.00
Gas Vents	1	Each	\$5,000.00	\$5,000.00
Compacted Clay Cap (1.5' thick)	2,420	Cu. Yd.	\$4.00	\$9,680.00
Flexible Membrane Liner	4,840	Sq. Yd.	\$6.25	\$30,250.00
Geonet Drainage Layer	4,840	Sq. Yd.	\$6.25	\$30,250.00
Geonet Drainage Layer Outlet	1	Each	\$4,000.00	\$4,000.00
Vegetative Layer (2' thick)	3,230	Cu. Yd.	\$3.75	\$12,112.50
Total Construction Cost				\$135,962.50



Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Marshall County Sanitary Landfill Permit Number: 64-SDP-02-75P/64-SDP-06-92C
Permitted Agency/Entity: Solid Waste Management Commission of Marshall County

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$5,682,600	November 21, 2025
Updated Postclosure Cost Estimate	\$13,600 (Area A) \$1,695,000 (Area B)	November 21, 2025
Initial or Updated Corrective Action Cost Estimate	Not Applicable	Not Applicable

*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	2,009,344
Amount of waste disposed of at the facility during the prior year	41,287

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Bowman and Miller, PC

For fiscal year ending: June 30, 2025

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”	April 18, 1995	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 6,378,090
Surety Bond 567 IAC 113.14(6)“b”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Letter of Credit 567 IAC 113.14(6)“c”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 113.14(6)“d”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 113.14(6)“e”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Financial Test 567 IAC 113.14(6)“f”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Guarantee 567 IAC 113.14(6)“g”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t Guarantee 567 IAC 113.14(6)“h”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Dedicated Fund 567 IAC 113.14(6)“i”	May 19, 2009	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 1,251,791

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

SECTION 6: INITIAL PROOF OF ESTABLISHMENT OF ACCOUNTS

Check Which Applies: New Mechanism Previously Submitted

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

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

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

SECTION 7: CLOSURE AND POSTCLOSURE ACCOUNTS

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

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

Information Requested	Beginning Balance	Ending Balance	Projected Deposit
Closure Account Balance <i>(see formula below)</i>	\$	\$	\$
Postclosure Account Balance <i>(see formula below)</i>	\$	\$	\$
Or			
Dedicated Fund Balance <i>(see formula below)</i>	\$ 7,238,267	\$ 7,629,881	NA
Trust Fund Balance <i>(see formula below)</i>	\$	\$	\$

Formula for Projected Deposits

Closure or Postclosure Account

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

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

Dedicated/Trust Fund

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

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

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

The restricted funds balance (\$7,629,881) is greater than the sum of the closure and postclosure cost estimates (\$7,391,200). Financial assurance is fully funded – no additional funds need to be restricted for closure/postclosure at this time.

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: Don Ballalatak Title: Manager
Agency/Entity: Marshall County Sanitary Landfill
Address: PO Box 217
City: Marshalltown State: IA Zip: 50158
Telephone: 641-752-0646 Fax: 641-752-4562
Email Address: don@marshallcountylandfill.org

Signature of Official:  Date: 1-20-26

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