

February 26, 2026

Mary Klemesrud
IDNR – Land Quality Bureau
6200 Park Avenue Suite 200
Des Moines, Iowa 50321



**RE: 2026 FINANCIAL ASSURANCE
BENTON COUNTY SANITARY LANDFILL
IDNR PERMIT NO. 06-SDP-02-81P
HLW PN 6043-23A.360**

Dear Ms Klemesrud:

Included with this letter is financial assurance documentation for 2026 for the Benton 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"

The audit for Fiscal Year 2025 for the Benton County Solid Waste Disposal Commission 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. Documentation supporting the change in cap design is being submitted to IDNR under separate cover.

Note that cost estimates have been calculated using actual costs; therefore, adjustments for inflation were determined not to 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: Eric Werner, Landfill Manager, Benton County 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. **Note that costs are based on actual costs and therefore adjustments for inflation were determined not to be applicable in this closure/postclosure cost estimate.**

Landfill Areas

The active area at the Benton County SLF is the Subtitle D compliant horizontal expansion area which consists of alternative and composite lined areas. The worst case scenario for closure is to immediately close the active portions of the landfill. The landfill is divided into the following areas:

Unlined Landfilling Areas (closed)	9.3 acres
Subtitle D Compliant Alternative Lined Areas	5.9 acres
Subtitle D Composite Lined Areas	7.7 acres

Closure Costs - Soil Cap

Areas constructed with alternative liners require closure with a 5' soil cap (4' infiltration layer and 1' erosion layer) as per the alternative liner study (by others). Closure costs for the Subtitle D compliant Alternative Lined horizontal expansion areas (5.9 total acres) include constructing the infiltration layer, erosion layer, erosion and surface water control structures, and seeding. Estimated quantities and prices for closure of areas with alternative liners are as follows:

Infiltration Layer	38,080 yd ³	\$4.00 /yd ³	\$152,300
Erosion Layer	9,520 yd ³	\$3.75 /yd ³	\$35,700
Seeding and Mulching	5.9 acre	\$2,500 /acre	\$14,800
Erosion Control Structures	5.9 acre	\$1,200 /acre	\$7,080
		Construction Cost	<u>\$209,880</u>

Closure Costs - Composite Cap

Areas constructed with composite liners require closure with a composite FML cap as per applicable regulations. Closure costs for the Subtitle D compliant Composite Lined horizontal expansion areas (7.7 total acres) include cost of constructing the composite FML cap, erosion and surface water control structures, and seeding. Estimated quantities and prices for closure of areas with composite liners are as follows:

Benton County Sanitary Landfill
 IDNR Permit Number 06-SDP-02-81P
 Closure/Postclosure Cost Estimates - 2026

Composite Cap	7.7 acres	\$136,000 /acre	\$1,047,200
(for derivation of cost, see Attachment A)			
Seeding and Mulching	7.7 acres	\$2,500 /acre	\$19,300
Erosion Control Structures	7.7 acres	\$1,200 /acre	\$9,240
		Construction Cost	<u>\$1,075,740</u>
Total Construction Cost - Alternative and Composite Cap			\$1,285,620
Add 10% of construction cost for mobilization/contingency			\$128,600
Engineering fees for design, bid process, and administration			\$86,800
Engineering fees for staking, inspection, and testing			<u>\$90,000</u>
Total Closure Cost			<u>\$1,591,020</u>

Postclosure Cost Estimate

Postclosure costs include any costs anticipated during the postclosure period, based upon current landfill operations and current IDNR regulations. All of the waste deposition areas previously mentioned require postclosure care and are included in this analysis. The unlined landfilling areas needing postclosure care are approximately 9.3 acres. The area needing postclosure care in the Subtitle D Compliant Areas is approximately 13.6 acres (5.9 acres - soil cap and 7.7 acres - FML cap). Total area is 22.9 acres.

The soil cap, 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	15.2 acres	\$50 /acre	\$800
Maintenance/Repair FML Cap	7.7 acres	\$100 /acre	\$800
Reseeding (2% of area annually)	0.5 acres	\$1,750 /acre	\$800
Maintenance of Erosion Control	22.9 acres	\$50 /acre	\$1,100
Mowing	22.9 acres	\$50 /acre	\$1,100
			<u>\$4,600</u>

Groundwater quality 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 groundwater quality reporting, monitoring well sampling, and monitoring well testing are:

An Annual Groundwater Quality Report and Semi Annual Reporting are required.		
Semi-Annual Reporting and Annual Reports - (combined)		<u>\$5,200</u>
Explosive gas monitoring is required quarterly.		
Gas monitoring	\$600 each	4 per year <u>\$2,400</u>

Monitoring Well Sampling and Testing

Assume monitoring well sampling and testing will be as per the SDP Permit, applicable Permit Amendments, and the current HMSP. Estimated testing costs are as follows:

April*	16 tests	\$300 /test	\$4,800
October*	16 tests	\$300 /test	\$4,800
* 15 sampling points and 1 duplicate			

Sampling costs are:

April	\$2,600
October	\$2,600
Total, Monitoring Well Sampling and Testing	<u><u>\$14,800</u></u>

As per IDNR 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.

Postclosure costs must be adjusted and an audit completed annually as a basis for Financial Assurance - include auditing costs.

Financial Assurance documentation	<u><u>\$5,500</u></u>
-----------------------------------	-----------------------

Assume leachate will continue to be collected in the same manner during the postclosure period as it is now. Leachate is currently stored on site in a Subtitle D composite lined leachate storage lagoon with a capacity of approximately 1,195,300 gallons (constructed in 2025). Leachate is then either recirculated over the Subtitle D composite liner or hauled to the City of Van Horne POTW or City of Blairstown POTW for treatment. For Financial Assurance calculations assume all leachate will be hauled to a POTW for treatment during the postclosure period. Between 2010 and 2016, the site averaged hauling approximately 982,700 gallons of leachate per year for treatment; therefore, for consistency with past financial assurance calculations use 982,700 gallons as a "typical" year. HELP model analysis for the Subtitle D expansion areas indicate that the peak daily leachate generation rate will fall to less than 1 gpd/acre after closure; however, leachate is also generated in the unlined landfilling area and groundwater underdrain piping has also been connected to the leachate collection system. Assume that the unlined landfilling area and the groundwater underdrain piping contribute approximately one third of the "typical year" volume of leachate and assume that they will continue this contribution during the postclosure period. Therefore, total annual leachate generation expected during postclosure is:

Note that due to the volume of leachate expected and the increased capacity of the leachate storage lagoon all of the leachate generated may not be hauled for treatment annually so costs are conservative.

327,570 gal/yr (unlined area and groundwater underdrain)
 + 4,960 gal/yr (Subtitle D lined area) = 332,530 gallons/year

Assume annual electrical costs to run pump stations and loadout = \$600

Assume leachate hauling costs are \$150/load. Each load is approximately 3,500 gallons.

95 trips	\$150 /trip	\$14,300
----------	-------------	----------

Assume leachate treatment charges at the POTW are \$0.025/gallon		
332,530 gallons	\$0.025 /gallon	\$8,300

Leachate will be tested periodically for discharge to the POTW. Assume leachate testing/sampling costs are \$2,000 annually.

Leachate testing/sampling costs:		
	Testing/sampling	\$2,000

There needs to be a cost for maintaining the leachate system during the postclosure period. Costs are anticipated to be maintenance on the pumps, truck load out, leachate storage lagoon, etc.

Annual maintenance of leachate system	\$3,000
---------------------------------------	---------

Total yearly cost of leachate system:

Electricity	\$600
Leachate Hauling	\$14,300
Treatment Charges	\$8,300
Testing	\$2,000
Maintenance	\$3,000
	\$28,200

As per IDNR regulations, the leachate collection system is to be cleaned once every three years. Cost of cleaning every 3 years is estimated to be:

\$7,200	Annual Equivalent Cost is	\$ 2,400
---------	---------------------------	----------

Financial Assurance Calculations

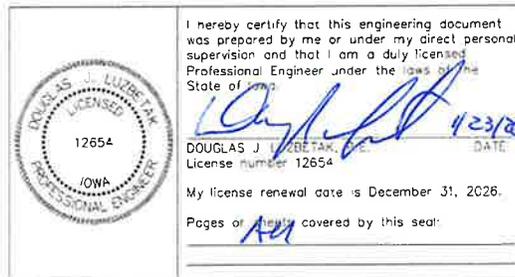
Closure **\$1,591,020**

Postclosure (annual)

Maintenance of cap, erosion control, etc.	\$4,600
Inspections/Reports	\$5,200
Explosive Gas Monitoring	\$2,400
Monitoring Well Sampling and Testing	\$14,800
Financial Assurance	\$5,500
Leachate Treatment, Testing, etc.	\$28,200
Cleaning Collection System (annual cost)	\$2,400
	<u>\$63,100</u>

Estimated Postclosure Costs **\$ 1,893,000**

\$63,100 /year 30 years



ATTACHMENT A

OPINION OF PROBABLE COST
 BENTON COUNTY SLF
 FML COMPOSITE CAP, cost per acre
 HLW PN 6043-23A.360
 January 23, 2026

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: Benton County Sanitary Landfill Permit Number: 06-SDP-02-81P
Permitted Agency/Entity: Benton County Solid Waste Disposal Commission

SECTION 2: CLOSURE/POSTCLOSURE OR CORRECTIVE ACTION COST ESTIMATES

Information Requested	Cost Estimate	Date of Cost Estimate
Updated Closure Cost Estimate	\$1,591,020	January 23, 2026
Updated Postclosure Cost Estimate	\$1,893,000	January 23, 2026
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	101,191
Amount of waste disposed of at the facility during the prior year	14,060

SECTION 4: PROOF OF COMPLIANCE

Publicly Owned Municipal Solid Waste Landfills

(ATTACH AUDIT REPORT)

Owner's Most Recent Annual Audit Report

Prepared by: Roof, Gerdes, Erlbacher, PLC

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”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Surety Bond 567 IAC 113.14(6)“b”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Letter of Credit 567 IAC 113.14(6)“c”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Insurance 567 IAC 113.14(6)“d”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Financial Test 567 IAC 113.14(6)“e”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Financial Test 567 IAC 113.14(6)“f”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Corporate Guarantee 567 IAC 113.14(6)“g”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t Guarantee 567 IAC 113.14(6)“h”		Closure <input type="checkbox"/> Postclosure <input type="checkbox"/> Corrective Action <input type="checkbox"/>	\$
Local Gov’t. Dedicated Fund 567 IAC 113.14(6)“i”	September, 2014	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 3,227,414

*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>	\$ 3,158,372	\$ 3,227,414	\$ 36,658
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

Projected Deposit

Y = 7 YEARS. Phase III Cell H began receiving waste in 2023. 2024 Financial Assurance calculations used 9 years for the fund pay in period 7 years is used in 2026 calculations.

Projected Deposit

= (\$3,484,020-\$3,227,414/7 years
= \$36,658

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: Loras Schulte Title: Chair

Agency/Entity: Benton County Solid Waste Disposal Commission

Address: 7904 - 20th Avenue

City: Blairstown State: IA Zip: 52209

Telephone: 319-454-6392 Fax: NA

Email Address: bentonlandfill@netins.net

Signature of Official:  Date: 2/19/24

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