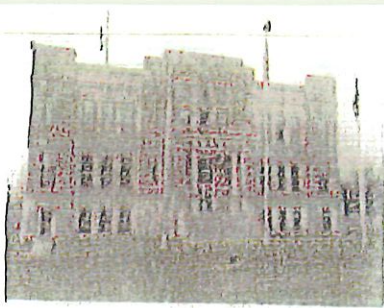




OSCEOLA COUNTY BOARD OF SUPERVISORS

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PHONE: 712-754-2241 • FAX: 1-866-985-0668

Mike Schulte • Jayson VandeHoef • Jeff Loring • Jerry Helmers • LeRoy DeBoer

September 22, 2026

CON 12-1-1

Doc # 118232

Ms. Mary Klemesrud
Iowa Department of Natural Resources
Land Quality Bureau
6200 Park Avenue, Suite 200
Des Moines, IA 50321

Dear Ms. Klemesrud,

Osceola County (County) is requesting a variance from Iowa Administrative Code (IAC) 567-113.14(455B) to provide financial assurance for the Northwest Iowa Area Sanitary Landfill (Landfill). The County annually covers \$306,000 in estimated closure and post-closure costs for the Landfill through use of the Local Government Guarantee mechanism (IAC 567-113.14(6)h).

Subrule 567-113.14 states that a local government is not eligible to assure its obligations if it operated at a deficit equal to or greater than 5 percent of the total annual revenue in each of the past two fiscal years. The County audit for the fiscal year (FY) ending June 30, 2025 (page 27), shows total revenues of \$11,938,934 and total expenditures of \$13,537,871 (once Debt Service and Capital Projects are subtracted), which is a deficit of 13.4%.

While the County is not able to comply with the requirements of the above referenced subrule, the County did not operate at a deficit for the 2025 fiscal year. According to the FY25 County audit (page 28), the County had a beginning fund balance of \$10,196,388 and an ending balance of \$13,782,285, an increase of \$3,585,897. For this reason, the County is requesting a variance to comply with the financial assurance requirements of IAC 567 Chapter 113.14(455B) for the 2026 (FY25) and 2027 (FY26) reporting years.

Sincerely,

Jerry Helmers
Chairman, Osceola County Board of Supervisors

RECEIVED

SEP 28 2026