

TAMA COUNTY SOLID WASTE DISPOSAL COMMISSION

Toledo, Iowa 52342

P.O. Box 31

641-484-5061

There will be a Tama County Solid Waste Disposal Commission meeting held on Thursday, March 13, 2025 at 5:30 P.M. at the Tama County Landfill, Toledo, Iowa. The agenda of this meeting is as follows:

1. Call to order.
2. Roll call.
3. Pledge of Allegiance
4. Public comment.
5. Minutes of the February 13, 2025 meeting & approval of same.
6. Presentation of petitions & communications.
7. Report of the Administrator.
8. Financial Report.
9. Report of the Standing Committees.
10. Report of the Special Committee
11. Unfinished Business of preceding meeting

12. New Business
 - a. Approve February 2025 bills
 - b. HLW – Financial Assurance Summary
 - c. Approve transfer of funds for Closure/Postclosure FY2025
 - d. Transfer of Auditor Balance FY2025/2026
 - e. Recycling contract
 - f. Landfill property insurance repair request
 - g. Animal carcass charges
 - h. Charges for Skid steer and Tractor rubber tire Track disposal
 - i. Public information request
 - j. Adjourn

Chris Wilson
Secretary/Bookkeeper
Tama County Landfill Commission

Topic: Monthly Commission Meetings 2025

Monthly: [https://zoom.us/meeting/tJltc-CuqDMsGdYitfwo7XaO_ZreTwxpAwX/ics?icsToken=DEePy37u8JKmkDQokwAALAAAAJzNOWtpjrjCFj-UCrwi8DN25_FORUJpUGE0Gtx25MyErcl-1SrgxBmqu9B22sXpelkUclFhjhjaomyDAwMDAwMQ&meetingMasterEventId=qVTorDcOSGKQUu_Ky9ymUg](https://zoom.us/join?url=join%2Fmeeting%2FtJltc-CuqDMsGdYitfwo7XaO_ZreTwxpAwX%2Fics?icsToken=DEePy37u8JKmkDQokwAALAAAAJzNOWtpjrjCFj-UCrwi8DN25_FORUJpUGE0Gtx25MyErcl-1SrgxBmqu9B22sXpelkUclFhjhjaomyDAwMDAwMQ&meetingMasterEventId=qVTorDcOSGKQUu_Ky9ymUg)

Join Zoom Meeting

<https://zoom.us/j/96049668632?pwd=L78uwJkOvusXuxnHeNDiiMq3yv5pa2.1>

Meeting ID: 960 4966 8632

Passcode: 380862

Jan 9, 2025

Feb 13, 2025

Mar 13, 2025

Apr 10, 2025

May 8, 2025

Jun 12, 2025

Jul 10, 2025

Aug 14, 2025

Sep 11, 2025

Oct 9, 2025

Nov 13, 2025

One tap mobile

+16469313860,,96049668632#,,,,*380862# US

+19292056099,,96049668632#,,,,*380862# US (New York)

Dial by your location

- +1 646 931 3860 US
- +1 929 205 6099 US (New York)
- +1 301 715 8592 US (Washington DC)
- +1 305 224 1968 US
- +1 309 205 3325 US
- +1 312 626 6799 US (Chicago)
- +1 564 217 2000 US
- +1 669 444 9171 US
- +1 669 900 6833 US (San Jose)
- +1 689 278 1000 US
- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
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Passcode: 380862

Find your local number: <https://zoom.us/j/ad7G1hVkyT>

TAMA COUNTY SOLID WASTE DISPOSAL COMMISSION

The Tama County Solid Waste Disposal Commission met on Thursday, February 13, 2025 at the Tama County Landfill in Toledo, Zoom virtual option was also provided. Present: Linda Pearson, Bart Jensen, Steve VanDeWalle, Rick Raymond & Curt Kupka. Via Zoom: Les Richter. Administrator: Dave Sherwood. Secretary/Bookkeeper: Chris Wilson. Guest: Jacob Grossnickle & Diana Bramow from Aflac.

Vice Chairman VanDeWalle, called the meeting to order. The Pledge of Allegiance was recited.

Motion by Pearson, seconded by Jensen, to approve the minutes held January 9, 2025. Motion carried.

Motion by Raymond, seconded by Pearson, to approve the Budget for FY2025/2026 in the amount of \$1,025,315.00. Motion carried.

Motion by Jensen, seconded by Pearson, to approve bills and payroll from January 2025 in the amount of \$73,969.87 as presented. Motion carried.

Alliant Energy	\$	676.88
Beck Repair & Rental	\$	3,938.73
Carolina Software	\$	500.00
Carquest of Toledo	\$	236.87
Fareway Stores, Inc.	\$	11.48
Gregg Young Chevrolet of Norwalk	\$	150.00
HLW	\$	185.00
Hrabak Lumber Co., Inc.	\$	358.00
Koster, Kameron	\$	950.00
Liberty Tire Recycling	\$	2,476.55
M. Gervich & Sons Inc.	\$	880.00
Martin Equipment	\$	2,037.73
Microbac Laboratories, Inc.	\$	882.42
Mid-American Research	\$	213.68
New Century FS INC	\$	2,502.34
Novak, Keith	\$	450.00
OMNISITE	\$	152.00
Republic Services of Iowa	\$	208.95
Road Machinery & Supplies	\$	2,754.91
Serious Sanitation Inc.	\$	5,027.50
Storey Kenworthy	\$	170.05
Tama Co Highway Dept	\$	262.17
Tama Toledo Ace	\$	21.39
Thiessen Heating Cooling & Electric	\$	219.00
Toledo, City of	\$	1,513.83
Treasurer State of Iowa	\$	33.84
UniFirst Corporation	\$	58.75
US Cellular	\$	77.48
VISA	\$	302.88
Payroll	\$	46,717.44
Total January 2025	\$	73,969.87

Motion by Richter, seconded by Pearson, to adjourn until a tentative date of March 13, 2025 at 5:30 p.m. at the Tama County Landfill in Toledo. Motion carried.

Chris Wilson
Secretary/Bookkeeper
Tama County Landfill Commission

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 Tama County SLF is the Subtitle D compliant horizontal expansion area which consists of three phases. The worst case scenario for closure is to immediately close the active portions of the landfill. The landfill is divided into the following areas:

Original Landfill Area (closed)	18.5 acres
Phase 1 (Alternative Liner)	3.0 acres
Phase 2 (Composite Liner)	4.0 acres
Phase 3 (Composite Liner)	4.7 acres

The Original Landfill Area has been closed and need not be considered in a closure cost estimate. Approximately 0.5 acre of the Original Landfill Area was covered with a Subtitle D composite abutment liner during the Phase 2 Expansion project in 2010 and approximately 1.4 acres of the Original Landfill Area was covered with a Subtitle D composite abutment liner during the Phase 3 Expansion project in 2017. 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.

Closure Costs - Soil Cap

Closure costs for the Subtitle D compliant Alternative Lined horizontal expansion Phase 1 (3.0 total acres) include constructing the infiltration layer, geonet drainage layer, vegetative layer, erosion and surface water control structures, and seeding. Estimated quantities and prices for the closure of this area is as follows:

Infiltration Layer	9,680 yd ³	\$4.00 /yd ³	\$38,700
Geonet Drainage Layer	14,520 yd ²	\$6.25 /yd ²	\$90,800
Erosion Layer	9,680 yd ³	\$3.50 /yd ³	\$33,900
Seeding and Mulching	3.0 acre	\$2,500 /acre	\$7,500
Erosion Control Structures	3.0 acre	\$1,000 /acre	\$3,000
	Total Construction Cost		<u><u>\$173,900</u></u>

Closure Costs - Composite Cap

Closure costs for the Subtitle D compliant Composite Lined horizontal expansion Phases 2 and 3 (8.7 total acres) include cost of constructing the composite FML cap, erosion and surface water control structures, and seeding. Estimated quantities and prices for the closure of these areas are as follows:

Composite Cap	8.7 acres	\$139,800 /acre	\$1,216,300
(for derivation of cost, see Attachment A)			
Seeding and Mulching	8.7 acres	\$2,500 /acre	\$21,800
Erosion Control Structures	8.7 acres	\$1,000 /acre	\$8,700
		Total Construction Cost	<u>\$1,246,800</u>
Total Construction Cost - Alternative and Composite Cap			<u>\$1,420,700</u>
Add 10% for mobilization/contingency based on construction cost			\$142,100
Engineering fees for design, bid process, and administration			\$42,600
Engineering fees for staking, inspection, and testing			<u>\$63,900</u>
Total Closure Cost			<u>\$1,669,300</u>

Postclosure Cost Estimate

Note: Postclosure costs in this estimate will be broken out into costs attributed to the Original Landfill Area and costs attributed to the Horizontal Expansion Area as much as possible.

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 area needing postclosure care in the Original Landfill Area is approximately 16.6 acres (18.5 acres - 0.5 acres - 1.4 acres). The area needing postclosure care in the Horizontal Expansion Area is approximately 11.7 acres (3.0 acres - soil cap and 8.7 acres - FML cap). Total area is 28.3 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	19.6 acres	\$50 /acre	\$1,000
Maintenance/Repair FML Cap	8.7 acres	\$100 /acre	\$900
Reseeding (2% of area annually)	0.6 acres	\$1,200 /acre	\$700
Maintenance of Erosion Control	28.3 acres	\$50 /acre	\$1,400
Mowing	28.3 acres	\$50 /acre	\$1,400
			<u>\$5,400</u>

Based on the ratio of the Original Landfill Area to the Horizontal Expansion Area and the difference in cap repair costs for soil vs. FML caps, attribute these costs as follows:

OL	\$2,900
HE	\$2,500

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 Notification are required.

Semi-Annual Notification and Annual Report - (combined)	\$5,100
OL	\$2,550
HE	\$2,550

Explosive gas monitoring is required quarterly.

Gas monitoring	\$500 each	4 per year	\$2,000
		OL	\$1,000
		HE	\$1,000

Monitoring Well Sampling and Testing

Assume monitoring well sampling and testing will be as per the current HMSP. The monitoring well system is approximately split between the Original Landfill Area and the Horizontal Expansion Area. Estimated testing costs are as follows:

April*	14 tests	\$300 /test	\$4,200
October*	14 tests	\$300 /test	\$4,200

* 13 sampling points and 1 duplicate

Sampling costs are:

April	\$2,500
October	\$2,500

Total, Monitoring Well Sampling and Testing	\$13,400
	OL \$6,700
	HE \$6,700

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.

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

Financial Assurance costs		<u>\$4,500</u>
	OL	<u>\$2,250</u>
	HE	<u>\$2,250</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 1,000,000 gallons. Leachate is then either recirculated over the Phase 2 and 3 liner or hauled to the City of Toledo POTW for treatment. For these calculations assume all leachate will be hauled to the POTW for treatment during the postclosure period. Between 2008 and 2012, the site averaged hauling approximately 710,000 gallons of leachate per year for treatment; therefore for consistency with past financial assurance calculations, use 710,000 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 Original Landfill area (collected in the leachate cutoff pipe) and the groundwater diversion system under Phases 1, 2, and 3 has also been connected to the leachate collection system. Assume that the leachate cutoff pipe and groundwater diversion system contribute approximately 50% 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:

355,000 gal/yr (groundwater diversion system and leachate cutoff pipe)
 + 4,270 gal/yr (Subtitle D lined area) = 359,300 gallons/year

Assume annual electrical costs to run pump stations and loadout = \$500

Assume leachate hauling costs are \$120/load and each load during postclosure is approximately 6,000 gallons.

60 trips	\$120 /trip	\$7,200
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Assume leachate treatment charges at the City of Toledo POTW will be \$0.03/gallon during postclosure.

359,300 gallons	\$0.030 /gallon	\$10,700
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Leachate will be tested periodically for discharge to the City of Toledo POTW. Assume leachate testing/sampling costs are \$1,500 annually.

Leachate testing/sampling costs:	
Testing/sampling	\$1,500

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	\$2,200
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Total yearly cost of leachate system:

Electricity	\$500
Leachate Hauling	\$7,200
Treatment Charges	\$10,700
Testing	\$1,500
Maintenance	\$2,200
	\$22,100

Assume costs will be split evenly between the Original Landfill Area and the Horizontal Expansion Area.

Adjusted annual cost of leachate system:

Original Landfill Area	\$11,050
Horizontal Expansion Area	\$11,050

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:

\$4,800 Annual Equivalent Cost is \$ 1,600

Cleaning collection system costs should all be attributed to the Subtitle D compliant lined areas.

Financial Assurance Calculations

Closure **TOTAL** \$1,669,300

Postclosure -Original Landfill Area (annual)

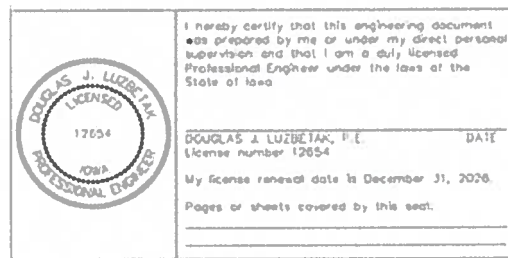
Maintenance of cap, erosion control, etc.	\$2,900
Water Quality Reporting	\$2,550
Explosive Gas Monitoring	\$1,000
Monitoring Well Sampling and Testing	\$6,700
Financial Assurance	\$2,250
Leachate Treatment, Testing, etc.	<u>\$11,050</u>
	<u><u>\$26,450</u></u>

Estimated Postclosure Costs - Original Landfill Area
\$26,450 /year 30 years \$ 793,500

Postclosure -Horizontal Expansion Area (annual)

Maintenance of cap, erosion control, etc.	\$2,500
Water Quality Reporting	\$2,550
Explosive Gas Monitoring	\$1,000
Monitoring Well Sampling and Testing	\$6,700
Financial Assurance	\$2,250
Leachate Treatment, Testing, etc.	\$11,050
Cleaning Collection System (annual cost)	<u>\$1,600</u>
	<u><u>\$27,650</u></u>

Estimated Postclosure Costs - Horizontal Expansion Area
\$27,650 /year 30 years \$ 829,500





Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form

SECTION 1: FACILITY INFORMATION

(please print or type)

Information Requested

Facility Name: Tama County Sanitary Landfill Permit Number: 86-SDP-01-72P
 Permitted Agency/Entity: Tama 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	\$1,669,300	March 6, 2025
Updated Postclosure Cost Estimate	\$1,623,000	March 6, 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	131,469
Amount of waste disposed of at the facility during the prior year	18,322

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, 2024

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"	April 1997	Closure <input checked="" type="checkbox"/> Postclosure <input checked="" type="checkbox"/> Corrective Action <input type="checkbox"/>	\$ 2,876,359

*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>	\$ 2,752,912	\$ 2,876,359	\$ 138,647
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

CE (Closure and Postclosure) = \$3,292,300
 CB (Closure and Postclosure) = \$2,876,359

Due to the construction of Phase 3, a 10 year dedicated fund pay in period was used in the 2018 Financial Assurance calculations. Based on this, a dedicated fund pay in period of 3 years is used in the 2025 calculations.

Projected Deposit
 =(\$3,292,300-\$2,876,359)/3 years
 = \$138,647

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: Linn Snell Title: Chair

Agency/Entity: Tama County Solid Waste Disposal Commission

Address: PO Box 31

City: Toledo State: IA Zip: 52342

Telephone: 641-484-3341 Fax: _____

Email Address: landfill@tamacounty.org

Signature of Official: _____ Date: _____

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

Tama County Sanitary Landfill
 Financial Assurance Summary - 2025
 HLW PN 6029-23A.360
 March 6, 2025

Closure Cost Estimate, 2024	\$1,650,700
Postclosure Cost Estimate, 2024	\$1,596,000
Total	\$3,246,700

Closure Cost Estimate, 2025	\$1,669,300
Postclosure Cost Estimate, 2025	\$1,623,000
Total	\$3,292,300

Funds restricted for Closure/Postclosure, FY 2023	\$2,752,912
Funds restricted for Closure/Postclosure, FY 2024	\$2,876,359

Required contribution to Closure/Postclosure fund, FY 2025	\$ 138,647
Required contribution to Closure/Postclosure fund, FY 2024	\$ 123,447
Required contribution to Closure/Postclosure fund, FY 2023	\$ 111,947
Required contribution to Closure/Postclosure fund, FY 2022	\$ 101,607
Required contribution to Closure/Postclosure fund, FY 2021	\$ 96,190
Required contribution to Closure/Postclosure fund, FY 2020	\$ 92,033

Note "Required contribution" can be a combination of additional funds restricted to the Closure/Postclosure account and interest earned and reinvested in the Closure/Postclosure account.

Closure Cost - Cost to close active portions of the landfill. Closure includes cap design, constructing Subtitle D compliant cap, closure certification, erosion control, seeding, etc.

Postclosure Cost - Cost for permit compliance and maintenance during the postclosure period. Includes:

- Groundwater monitoring and reporting
- Leachate collection and treatment
- Leachate system maintenance
- Cap maintenance
- Financial assurance/audit
- Explosive gas monitoring

Closure and Postclosure Cost Estimates and Financial Assurance calculations are updated annually

2024/2025 Financial Report												
EXPENSES	July	August	Sept	Oct	Nov	Dec	Jan	Feb	Expended To Date	Balance	Budget	% Spent to date
Salaries-Full Time	20,889.23	32,837.88	21,891.92	21,891.92	21,935.03	21,891.92	33,011.22	21,891.92	196,241.04	81,758.96	278,000.00	70.59%
Salaries-Part Time	425.75	165.53	0.00	0.00	537.98	0.00	147.14	0.00	1,276.40	1,723.60	3,000.00	42.55%
FICA	1,594.45	2,477.74	1,630.93	1,630.93	1,675.38	1,630.90	2,479.59	1,617.32	14,737.24	7,262.76	22,000.00	66.99%
IPERS	1,971.94	3,099.90	2,066.60	2,066.60	2,070.67	2,066.60	3,091.20	2,066.60	18,500.11	9,499.89	28,000.00	66.07%
Health Insurance	6,368.34	7,894.50	7,894.50	7,894.50	7,590.62	7,590.62	6,678.98	7,286.62	59,198.68	57,801.32	117,000.00	50.60%
Unemp Insurance	38.37	59.77	13.01	5.04	0.00	0.00	93.79	62.18	272.16	227.84	500.00	54.43%
Comm Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Fuel	1,933.12	3,900.22	3,955.39	3,404.71	2,562.33	2,865.04	2,628.75	2,510.78	23,760.34	46,239.66	70,000.00	33.94%
Stationary & Forms	1,851.98	377.21	228.81	1,074.27	709.04	69.37	1,074.52	206.32	5,591.52	-591.52	5,000.00	111.83%
Wearing apparel	0.00	0.00	0.00	0.00	0.00	259.98	0.00	0.00	259.98	-259.98	0.00	0.00%
Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
Legal Notices/Supscriptions	143.85	0.00	82.38	59.20	7,000.00	449.61	0.00	113.25	7,848.29	7,151.71	15,000.00	52.32%
Telephone	0.00	50.85	101.70	0.00	0.00	0.00	0.00	0.00	152.55	1,347.45	1,500.00	10.17%
School of Instruction	0.00	-66.15	66.15	0.00	0.00	0.00	120.00	138.60	258.60	1,741.40	2,000.00	12.93%
Engineering	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Utilities	391.18	420.02	459.06	282.02	345.87	537.84	676.88	730.30	3,843.17	2,656.83	6,500.00	59.13%
Buildings	0.00	237.35	15.00	238.75	0.00	1,140.50	358.00	0.00	1,989.60	48,010.40	50,000.00	3.98%
Equip Repair	5,574.01	3,829.86	681.74	27,352.08	2,477.60	5,138.15	9,613.67	2,234.03	56,901.14	18,098.86	75,000.00	75.87%
Liability Ins	7,281.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,281.00	4,719.00	12,000.00	60.68%
Property Insurance	0.00	2,817.00	0.00	0.00	0.00	0.00	0.00	0.00	2,817.00	1,183.00	4,000.00	70.43%
Equipment Ins	0.00	20,454.00	0.00	0.00	0.00	0.00	0.00	0.00	20,454.00	1,546.00	22,000.00	92.97%
Workers Comp Ins	0.00	9,083.00	0.00	0.00	0.00	0.00	0.00	0.00	9,083.00	5,917.00	15,000.00	60.55%
Recycling	7,512.77	8,958.48	17,358.57	8,624.85	5,354.69	6,328.66	9,543.00	8,320.76	72,001.78	37,998.22	110,000.00	65.46%
Devel & Improv	32,604.60	4,775.80	17,416.74	12,416.06	51,944.07	3,450.06	2,925.17	5,158.24	130,690.74	69,309.26	200,000.00	65.35%
Shop Equipment/Shop Materials	394.50	182.35	54.59	117.54	278.44	93.67	278.60	54.91	1,454.60	1,045.40	2,500.00	58.18%
Equip Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Cell Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Minor Equip. hand tools	21.99	0.00	21.19	176.00	154.22	13.39	0.00	0.00	386.79	1,113.21	1,500.00	25.79%
Sales Tax	19.38	48.88	61.71	682.53	595.14	139.65	33.84	22.90	1,604.03	6,895.97	8,500.00	18.87%
FEMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL	89,016.46	101,604.19	73,999.99	87,917.00	105,231.08	53,665.96	72,754.35	52,414.73	511,434.68	418,396.24	1,055,000.00	48.48%
INCOME	81,115.95	94,445.39	83,464.15	74,140.21	203,189.78	168,145.64	333,469.91	63,441.57	1,101,412.60		63,441.57	
Auditor's Balance (unencumbered)	532,588.30	525,489.27	535,331.41	521,559.66	213,138.80	327,613.44	588,422.79	599,511.81			599,511.81	
Money Market Balance (unencumbered)	3,650,182.16	3,577,373.69	3,598,470.90	3,574,573.34	3,666,740.06	3,770,409.73	4,015,313.34	4,035,321.44				
CD's (unencumbered)	28,641.00	28,641.00	28,641.00	28,641.00	28,641.00	28,641.00	28,641.00	28,641.00				
Encumbered Funds (post closure)	2,876,359.00	2,876,359.00	2,876,359.00	2,876,359.00	2,876,359.00	2,876,359.00	2,876,359.00	2,976,359.00				
TOTAL BALANCE	7,168,886.41	7,102,308.35	7,122,266.46	7,075,273.21	6,988,068.64	7,171,168.81	7,842,206.04	7,703,274.82				
(Auditor, MM Checking, CD's)												
INCOME LESS EXPENSE	-7,900.51	-7,158.80	9,464.16	-13,776.79	97,958.70	114,479.68	260,715.56	11,026.84	193,066.44			
Gate Receipts	76,453.65	90,905.29	79,246.15	71,546.01	204,876.68	166,126.29	332,383.26	61,312.27	1,082,849.60		61,312.27	
Receivables End of Mo.	81,115.95	94,445.39	83,464.15	74,140.21	203,189.78	168,145.64	333,469.91	63,441.57			63,441.57	
Monthly Tonnage	1180	1324	1502.9	3065.17	1130.44	1264	972.51	805	11,244.02			