

**Landfill Financial Assurance Cost Estimates
 Adjustments for Inflation
 February 20, 2026**

As part of the financial assurance requirements for closure and post-closure of sanitary landfills [Iowa Code sections 455B.304(8) and 455B.306(9)], the owner or operator is required to submit to the Iowa Department of Natural Resources (DNR) a detailed written estimate in current dollars, certified by an Iowa-licensed professional engineer, of the cost of hiring a third party to close and/or conduct post-closure care for a sanitary landfill [Iowa Administrative Code 567 Chapters 103, 113, 114 and 115].

If costs for the closure and post-closure line items are not recalculated using actual costs during any year, the cost estimates must be adjusted for inflation.

As of February 20, 2026, the Inflation Factor for this year’s Financial Assurance Reports is 1.033

Example: Cost Estimate Adjustment Using 2026 Inflation Factor

Prior Year’s Financial Assurance Cost Estimate	\$2,000,000
Inflation Factor	x 1.033
Current Year Financial Assurance Cost Estimate adjusted for inflation	\$2,066,000

Inflation Factor Source

The inflation factor was calculated using [Table 1.1.9.](#), Implicit Price Deflators for Gross Domestic Product, from the U.S. Department of Commerce, Bureau of Economic Analysis.

$$\frac{2025\ 4^{th}\ quarter\ implicit\ price\ deflator:\ 130.600}{2024\ 4^{th}\ quarter\ implicit\ price\ deflator:\ 126.450} = 1.033\ Inflation\ Factor$$

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