



DEPT. OF ENVIRONMENT AND ENERGY

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Trust Fund and Enterprise Fund Payment Calculations

Landfill Site Life Calculations

- Site Capacity = (cubic yards from the permit application)
 - Actual in Place Volume = (appropriate volume based on a recent survey)
 - Estimated Volume Used Per Year = (previous year cubic yards of waste plus daily cover or use the average of several years of waste plus daily cover)
1. Estimated Remaining Life = (Site Capacity minus Actual In-Place Volume/Estimated Volume Used Per Year)
- OR
2. Estimated Remaining Life = (number of years used for the previous year -1)

Closure/Post-Closure Cost Estimates Updated for Inflation

- Closure Costs = (previous years closure cost estimate) x (current inflation update) = (new updated closure cost estimate)
- Post-Closure Costs = (previous years post-closure cost estimate) x (current inflation update) = (new updated post-closure cost estimate)

Example of Closure/Post-Closure Pay-In Schedule

YEAR	2014	2015
Current Closure Cost Estimate	\$100,000	\$101,490
Multiplied by Inflation Factor	1.0149	1.0144
Updated Closure Cost Estimate	\$101,490	\$102,951
Minus Current Balance for Closure	\$0	\$4,059.60*
Remaining Amount to be Paid	\$101,490	\$98,891
Divided by Remaining Pay-in Period (based on remaining facility life or phase life if closing in phases)**	25	24
Payment Required for Closure	\$4,059.60	\$4,120.46
Current Post-Closure Cost Estimate	\$200,000	\$202,980
Multiplied by Inflation Factor	1.0149	1.0144
Updated Post-Closure Cost Estimate	\$202,980	\$205,903

Minus Current Balance for Post-Closure	\$0	\$8,119.20*
Remaining Amount to be Paid	\$202,980	\$197,784
Divided by Remaining Pay-in Period (based on remaining facility life)**	25	24
Payment Required for Post-Closure	\$8,119.20	\$8,241
Total Closure/Post-Closure Payment	\$4,059.60 + \$8,119.20 = \$12,178.80	\$4,120.46 + \$8,241 = \$12,361.46

* Interest Earnings will also be included in "Current Balance."

** If discounting use 2% discount over remaining facility/phase life. (See Guidance Document for Discounting Trust Fund Payments).

Note: For Construction and Demolition Landfills in Nebraska the Pay-In Period for Closure and Post-Closure shall not exceed 30 years.

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