

**MEMO**

**FROM:** Kayla Lyon, Director, Dept. of Natural Resources

**Cc:** Ed Tormey, Division Administrator, Environmental Services Division  
Alex Moon, Deputy Director, Dept. of Natural Resources  
Todd Coffelt, Legislative Liaison, Dept. of Natural Resources  
Amie Davidson, Bureau Chief, Land Quality Bureau

**DATE:** December 16, 2025

**RE:** Hazardous Waste Remedial Fund Annual Report

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Pursuant to 455B.425 the annual report providing a full accounting of the revenue and expenditures for the 2025 fiscal year related to the Hazardous Waste Remedial Fund is provided.

The full historical report can be viewed at  
<https://www.iowadnr.gov/environmental-protection/land-quality/hazardous-waste-contaminated-sites/remedial-fund>

If you have any questions, please contact Mike Sullivan at [michael.sullivan@dnr.iowa.gov](mailto:michael.sullivan@dnr.iowa.gov).

# Remedial Fund

## Topics:

Land Quality

Fees payable to the fund did not begin to accrue until July 1985 and were not payable to the state until April 1986. Although the fund began to receive revenue in Fiscal Year 1986, there were no expenditures until Fiscal Year 1988.

## Hazardous Substance Remedial Fund Summary

This summary is a brief discussion of fund expenditures and non-hazardous substance fee revenues for the past five years.

- 2025 Hazardous Waste Remedial Fund** - Over the life of the fund, more than 72.04% of the total cumulative revenues of \$12,349,422.83 have come from hazardous waste fees. Total cumulative program expenditures of the fund are \$12,151,063.68. On July 1, 2024, the fund had a beginning balance of \$246,358.67. On June 30, 2025, the fund had an ending balance of \$190,511.78.
- 2024 Hazardous Waste Remedial Fund** - Over the life of the fund, more than 71.77% of the total cumulative revenues of \$12,121,886.04 have come from hazardous waste fees. Total cumulative program expenditures of the fund are \$11,867,680.00. On July 1, 2023, the fund had a beginning balance of \$323,907.68. On June 30, 2024, the fund had an ending balance of \$246,358.67.
- 2023 Hazardous Waste Remedial Fund** - Over the life of the fund, more than 71.31% of the total cumulative revenues of \$11,905,511.04 have come from hazardous waste fees. Total cumulative program expenditures of the fund

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are \$11,575,755.74. On July 1, 2022, the fund had a beginning balance of \$328,075.78. On June 30, 2023, the fund had an ending balance of \$323,907.68.

- **2022 Hazardous Waste Remedial Fund** - Over the life of the fund, more than 70.87% of the total cumulative revenues of \$11,710,226.04 have come from hazardous waste fees. Total cumulative program expenditures of the fund are \$11,374,302.81. On July 1, 2021, the fund had a beginning balance of \$376,057.93. On June 30, 2022, the fund had an ending balance of \$328,075.78.
- **2021 Hazardous Waste Remedial Fund** - Over the life of the fund, more than 72.09% of the total cumulative revenues of \$11,511,446.44 have come from hazardous waste fees. Total cumulative program expenditures of the fund are \$11,124,541.06. On July 1, 2020, the fund had a beginning balance of \$394,943.31. On June 30, 2021, the fund had an ending balance of \$376,057.93.

## Hazardous Substance Fund Balance

The Hazardous Substance Fund Balance table shows the annual revenues, expenditures, and year-end balances for each fiscal year starting July 1 and ending June 30. The annual revenues and expenditures started in Fiscal Year 1986. The small and large quantity generator fee was not imposed until Fiscal Year 1989.

- **Hazardous Substance Fund Balance From 7/1/85 to 6/30/25** .pdf

(<https://www.iowadnr.gov/media/3038/download?inline>)

## Hazardous Substance Fee Revenues

The Hazardous Substance Fee Revenues table shows the revenue sources related to the collection of hazardous substance fees collected each fiscal year starting July 1 and ending June 30. The small and large quantity generator fee was not imposed until Fiscal Year 1989.

- **Hazardous Substance Fee Revenues From 7/1/85 to 6/30/25** .pdf

(<https://www.iowadnr.gov/media/3039/download?inline>)

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## Hazardous Waste Fee Revenues

The Hazardous Waste Fee Revenues table shows the revenue sources related to the collection of hazardous waste fees through June 30, 2025. The small and large quantity generator fee was not imposed until Fiscal Year 1989.

<b>Fiscal Year</b>	<b>Late Fee Payment Penalties</b>	<b>Transportation Treatment &amp; Disposal Fees</b>	<b>Small &amp; Large Quantity Generator Fees</b>	<b>Total</b>
1986	22,533.33	92,976.72	--	115,510.05
1987	9,395.21	120,472.68	--	129,867.89
1988	0.00	109,154.19	--	109,154.19
1989	0.00	114,955.65	24,050.00	139,005.65
1990	0.00	89,335.93	58,030.00	147,365.93
1991	0.00	75,501.68	62,902.00	138,403.68
1992	0.00	92,364.95	83,250.00	175,614.95
1993	0.00	138,807.64	89,115.00	227,922.64
1994	0.00	122,235.03	63,350.00	185,585.03
1995	0.00	144,808.44	97,050.00	241,858.44
1996	0.00	115,464.55	94,865.00	210,329.55
1997	559.03	137,566.12	101,546.40	239,671.55
1998	440.90	184,642.51	98,150.00	283,233.41
1999	499.67	214,231.88	94,710.00	309,441.55
2000	2,031.86	189,975.64	115,453.75	307,461.25
2001	4,353.97	200,377.41	79,497.50	284,228.88
2002	1,963.69	206,148.72	80,050.00	288,162.41
2003	813.08	182,000.22	75,200.00	258,013.30
2004	1,388.26	167,791.32	66,885.00	236,064.58
2005	590.11	193,341.50	57,550.00	251,481.61
2006	2,286.58	239,965.40	61,648.25	303,900.23
2007	1,448.93	228,374.76	54,435.55	284,259.24
2008	3,929.67	238,338.14	56,141.25	298,409.06
2009	1,775.83	219,626.88	56,613.75	278,016.46
2010	950.73	180,958.38	51,886.50	233,795.61
2011	938.81	162,641.49	42,400.00	205,980.30
2012	583.98	154,703.41	53,868.71	209,156.10
2013	1,496.23	154,304.45	61,267.07	217,067.75
2014	676.81	165,641.47	58,489.30	224,807.58
2015	697.25	203,032.46	60,708.71	264,438.42
2016	456.34	183,574.58	63,681.91	247,712.83
2017	831.40	187,994.66	60,077.31	248,903.37
2018	1,246.71	148,103.61	65,387.68	214,738.00
2019	2,596.23	134,657.63	59,897.57	197,151.43
2020	665.19	163,920.02	51,956.85	216,542.06
2021	1,265.98	130,653.86	46,372.78	178,292.62
2022	1,655.43	146,395.41	49,313.75	197,364.59
2023	3,523.04	137,300.10	50,390.71	191,213.85
2024	16,459.75	147,027.25	46,861.20	210,348.20
2025	1,201.33	145,899.11	48,535.13	195,635.57

<b>TOTAL</b>	<b>89,255.33</b>	<b>6,365,265.85</b>	<b>2,441,588.63</b>	<b>8,896,109.81</b>
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## Hazardous Waste Fund Balance

The Fund Balance table shows the annual revenues, expenditures, and year-end balances as well as total revenues and expenditures through June 30, 2025.

<b>Fiscal Year</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Ending Balance</b>
1986	251,845.05	0.00	251,845.05
1987	136,809.23	0.00	388,654.28
1988	111,510.93	433,227.74	66,937.47
1989	164,005.65	1,057.00	229,886.12
1990	147,365.93	121,474.37	255,777.68
1991	153,941.84	95,709.02	314,010.50
1992	1,118,807.72	556,959.62	875,858.60
1993	254,682.96	124,323.11	1,006,218.45
1994	235,525.73	68,807.24	1,172,936.94
1995	302,283.70	160,443.43	1,314,777.21
1996	263,724.09	215,166.97	1,363,334.33
1997	347,926.54	650,391.78	1,060,869.09
1998	385,350.91	613,344.19	832,875.81
1999	515,911.86	848,807.68	499,979.99
2000	406,405.44	557,939.67	348,445.76
2001	376,244.74	548,949.92	175,740.58
2002	478,333.41	516,596.72	137,477.27
2003	336,135.99	365,122.00	108,491.26
2004	379,231.05	311,965.00	175,757.31
2005	341,251.80	214,697.00	302,312.11
2006	497,044.95	302,809.29	496,547.77
2007	305,882.21	367,544.40	434,855.58
2008	303,509.06	459,650.55	278,744.12
2009	396,035.13	230,760.72	444,018.53
2010	373,574.50	366,932.00	450,661.03
2011	278,693.98	488,517.36	240,837.65
2012	233,627.21	429,829.00	44,635.86
2013	244,433.05	210,211.00	78,857.91
2014	250,953.93	255,689.00	74,122.84
2015	310,519.00	168,348.54	214,260.46
2016	251,843.09	195,427.32	272,709.65
2017	503,299.65	317,977.19	458,032.11
2018	236,527.88	264,645.68	429,872.00
2019	216,023.55	216,023.55	419,066.25
2020	220,467.06	244,590.00	394,943.31
2021	181,717.62	200,603.00	376,057.93
2022	198,779.60	249,761.75	328,075.78
2023	197,285.00	201,452.93	323,907.68
2024	214,375.00	291,924.26	246,358.67
2025	227,536.79	283,383.68	190,511.78

<b>TOTAL</b>	<b>12,349,422.83</b>	<b>12,151,063.68</b>	<b>190,511.78</b>
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