Report to the Legislature: Metropolitan Landfill Contingency Action Trust Fund, FY 2003

Estimated Cost of Report Preparation

30 Hours of Staff Time	\$1,500.00
Duplication Cost for 80 copies	\$160.00

\$1,660.00

TOTAL

Metropolitan Landfill Contingency Action Trust Fund

2003 Annual Report

Use of the Metropolitan Landfill Contingency Action Trust Fund During Fiscal Year 2003

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Summary

Minn. Stat. § 473.845, subd. 3, sets forth the activities that qualify for spending under the Metropolitan Landfill Contingency Action Trust Fund (MLCAT Fund). As structured through Fiscal Year 2003, it has been a fund dedicated for the care of certain closed disposal sites for mixed municipal solid waste in the seven-county Twin Cities metropolitan area. It is paid for chiefly by revenue from a 25-percent share of a fee on mixed municipal solid waste buried at metro-area landfills.

The recent history of the MLCAT Fund leading up to this financial and operations report for FY 2003 is as follows:

In 1999, the Minnesota Legislature repealed Minn. Stat. § 473.845, subd. 2, with the intention of improving the MLCAT Fund's fiscal strength. The change shifted expenses of the Minnesota Pollution Control Agency (MPCA) and Minnesota Department of Health (MDH) for administrative and monitoring work from the MLCAT Fund to the Solid Waste Fund. This change took effect in FY 2000.

In 2001, the Minnesota Legislature authorized two new expenditures from the MLCAT Fund while transferring enough money from another MPCA fund into the MLCAT Fund to meet all the anticipated costs. Simultaneously in 2001, as part of a budget spreadsheet, the Minnesota Legislature authorized up to \$7.1 million to pay for environmental remediation work at a garbage dump in the metropolitan area that had once been permitted by the MPCA to dispose of sewage sludge incinerator ash. Only one site in the seven-county metro area fits that description, Pig's Eye Landfill on the Mississippi River in St. Paul. Finally, in 2001, and also as a one-time appropriation, the Legislature authorized spending \$1 million from the MLCAT Fund to offset the costs of cleanup of the Empire Builder property in St. Paul.

In 2003, the Legislature made two major changes to the MLCAT Fund (see 2003 Minnesota Laws Chapter 128, Article 2, in the Appendix). First, effective in Fiscal Year 2004, the MLCAT Fund will no longer be a separate fund for the purposes of Department of Finance bookkeeping. Instead it will become the Metropolitan Landfill Contingency Action Trust Account (MLCAT Account) within a new, broader MPCA fund known as the Remediation Fund. Second, effective June 30, 2004, \$9,905,000 – essentially the entire balance of the MLCAT Account at the time – will be transferred out of the MLCAT program and into the state's General Fund as part of a budget-balancing initiative.

As part of the transfer authorization, the Legislature expressed the intent to restore an equivalent amount to the MLCAT Account at a later time, as revenue becomes available, to meet the needs of long-term care at MLCAT Fund-eligible landfills. The first costs for long-term post-closure care at the original six landfills may occur in 2009, when the Begin landfill reaches its 30-year closure anniversary.

Other than at the Pig's Eye Landfill, the MPCA spent no MLCAT Fund money during FY 2003 for site closure or post-closure, or for design, engineering, construction, remediation, or operation and maintenance at eligible landfills. This is because the Closed Landfill Program took over the care of 106 urgent, closed sanitary landfills around the state, leaving only four closed demolition debris landfills and two open sanitary landfills under MLCAT Fund coverage.

During FY 2003, MPCA staff carried out inspections at the four closed MLCAT Fund-eligible sites, oversaw construction at the Pig's Eye Landfill, and performed inspections and administrative and technical tasks at the two remaining open landfills.

Introduction and Background

The Minnesota Legislature established the MLCAT Fund under the 1984 Metropolitan Landfill Abatement Act, codified in Minn. Stat. § 473.845. This report is prepared in compliance with Minn. Stat. § 473.846, which requires that the MPCA submit an annual report to the Minnesota Legislature each November 1 describing the actions taken under the MLCAT Fund during the previous fiscal year. The report will briefly summarize the purpose and requirements of the MLCAT Fund, describe the current fiscal status, and list actions taken during FY 2003. The report will also describe structural changes made by the Legislature that take effect in FY 2004. The relevant statutes, as amended, are contained in the appendix.

The original purpose of the MLCAT Fund was to ensure that reasonable and necessary care would be adequately funded at mixed municipal solid waste (MMSW) disposal facilities within the seven-county Twin Cities Metropolitan area (Anoka, Carver, Dakota, Hennepin, Ramsey, Scott and Washington Counties). Money would be available on an emergency basis to address immediate threats that older landfills might pose to the air, water and land, where the owners or operators proved unable to meet their financial obligations. In addition, the fund would help pay the cost of long-term care at sites that had been closed properly for three decades. Money deposited in the MLCAT Fund has come from three sources:

- 25 percent of the \$2.00/cubic yard Metropolitan Solid Waste Landfill fee on MMSW disposed in Twin Cities metro-area landfills;
- 2) interest earned from investment of money in the MLCAT Fund
- 3) any money recovered by the MPCA for reimbursement of costs incurred, including any money paid under any agreement, stipulation or settlement.

With the passage of the Landfill Cleanup Act by the Minnesota Legislature in 1994, reliance on the MLCAT Fund for such actions at metro-area landfills was considerably reduced. This was because the majority of closed metro-area landfills that had been eligible for spending under the MLCAT Fund became immediately qualified for cleanup and long-term care under the state's new Closed Landfill Program, and could be received into the CLP as soon as owners earned a notice of compliance under the CLP statutes.

Even so, the advent of the CLP left six landfill sites still reliant on the older MLCAT Fund because they did not qualify for participation in the CLP. These sites are discussed individually in the report.

To be eligible for MLCAT Fund expenditures in FY 2003, a closed, state-permitted MMSW landfill must be located within the seven-county metropolitan area and have been maintained for at least thirty years; or, if closed for less time, must have an owner/operator who has not taken necessary response actions. A site can also be eligible for MLCAT spending if it was both a city dump for municipal waste and also a state-permitted landfill for disposal of wastewater treatment sludge ash.

This last legislative change, made in 2001, made the Pig's Eye Landfill an eligible facility for limited MLCAT Fund spending. The Legislature appropriated \$7.1 million from the MLCAT Fund for the remediation work there, based on estimates by the City of St. Paul of how much it would cost to complete the work. Pig's Eye Landfill met the new criteria because it had been a city dump and also was a state-permitted landfill for disposal of wastewater treatment-sludge ash. MLCAT Fund money began going for work at Pig's Eye in FY 2002.

Fiscal Status

Table 1 shows the financial status of the MLCAT Fund for FY 2003, prior to the statutory changes made during the 2003 legislative session.

Table 1 Summary of FY 2003 Revenues and Expenditures, MLCAT Fund

Balance from FY 2002	\$ 13,445,000
Prior Year Adjustments Revenue	\$ 373,000 \$ 1,314,000
Total Resources Available	\$ 15,132,000
Expenditures by State Agencies: Pig's Eye Landfill cleanup	\$ 629,000
Other expenditures	\$ 0
Total Expenditures	\$ 629,000
Ending Balance	\$ 14,503,000

Source: MPCA, 2003

Table 2 shows the anticipated revenue and expenditures for the restructured MLCAT Account for Fiscal Years 2004 through 2006.

Table 2 Anticipated Revenue and Expenditures, MLCAT Account

	FY 2004 (estimated)	FY 2005 (estimated)	FY 2006 (estimated)
Balance Forward, Including Reserves	\$0	\$54,000	\$762,000
Prior Year Adjustment	\$0	0	0
Adjusted Balance Forward	\$0	\$54,000	\$762,000
Revenue			
Income (1)	\$700,000	\$700,000	\$700,000
Other Revenue – Penalties	\$0	\$0	\$0
Investment	\$156,000	\$8,000	\$22,000

Transfer from MLCAT Fund	\$14,503,000	\$0	\$0
Total Resources Available	\$15,359,000	\$762,000	\$1,484,000
Expenditures			
Site Closure/Post-closure Design and Engineering	\$0	\$0	\$0
Construction, Operation, and Maintenance	\$0	\$0	\$0
Remediation of Pig's Eye Dump	\$5,400,000	\$0	\$0
Total Expenditures	\$5,400,000	\$0	\$0
Transfer to Other Funds			
Transfer to General Fund	\$9,905,000	\$0	\$0
Total Uses	\$15,305,000		
Balance Forward, Before Reserves for Perpetual Care	\$54,000	\$762,000	\$1,484,000
Reserves	\$54,000	\$762,000	\$1,484,000
Balance Forward, After Reserves for Perpetual Care	\$0	\$0	\$0

Source: MPCA, 2003

Table 2 Notes:

(1) Income sources are 25 percent of the Metropolitan Solid Waste Fee; a \$2 surcharge per cubic yard of (a) unprocessed waste deposited in landfills, (b) waste residue deposited in landfills from an energy and resource recovery facility which does not achieve an 85 percent reduction (residue from a facility which does achieve 85 percent weight reduction is not subject to the surcharge); and interest earnings.

MLCAT Fund-related Activities in FY 2003

General Tasks in Work Plan

The statutory tasks were: (1) conduct annual inspections of all eligible sites; (2) review closure plans from MLCAT Fund-eligible landfills for compliance with closure and post-closure care requirements; (3) carry out remediation work at Pig's Eye Landfill to stem the release of contaminants into the environment (as authorized in 2001); and (4) prepare the annual report.

Summary of the Tasks

Inspections and Required Reports

Seven state-permitted landfills were MLCAT Fund-eligible in FY 2003. A summary of their status appears in Table 3.

The seven landfills are:

- Four demolition landfills that accepted small quantities of mixed municipal waste prior to being permitted as demolition landfills and are, therefore, eligible for MLCAT Fund expenditures when and if necessary. They are: Vadnais Heights Demolition Landfill (Ramsey County), Rosemount Demolition Landfill (Dakota County), Herbst and Sons Demolition Landfill (Hennepin County) and Begin Demolition Landfill (Hennepin County);
- Two open sanitary landfills: Burnsville Sanitary Landfill (Dakota County) and Pine Bend Sanitary Landfill (Dakota County); and
- Pig's Eye Landfill, a large site including a large city dump that ran without a state permit until 1972, and a state-permitted sewage-sludge ash landfill (Ramsey County).

Table 3 FY 2003 Status of MLCAT Fund-eligible Landfills in the Metropolitan Area

Landfill	County	Accepting waste?	Closure date (1)	Incurring costs now?	Date post-closure assistance begins	Notes
Begin DLF	Hennepin	No	1979	No	2009	3,4
Burnsville SLF	Dakota	Yes	2007	No	30 years following closure date	2,4
Herbst & Sons DLF	Ramsey	No	1983	No	2013	3,4
Pig's Eye Landfill & Dump	Ramsey	No	1972	Yes	Effective date of legislation (2001)	5
Pine Bend SLF	Dakota	Yes	2005	No	30 years following closure date	2,4
Rosemount DLF	Dakota	No	1981	No	2011	3,4
Vadnais Heights DLF	Ramsey	No	1981	No	2011	3,4

Source: MPCA, 2003

Abbreviations:

DLF = Demolition Landfill containing mixed municipal solid waste (disposed of during previous operations)

SLF = Sanitary Landfill

Notes:

- 1. Future closure dates for the two operating landfills are estimates, based upon current remaining permitted capacity and historical disposal volume rates at the landfill. Additional permitted expansions may extend the date listed.
- 2. Any current on-site work, including closure and/or post-closure, is being conducted by the permittee.
- 3. No work is currently in progress.
- 4. Site is currently in compliance.
- 5. Remediation work is underway.

Inspections assessed the effects of decomposition gases, leachate production and seepage, surface-water drainage and control, the degree of stress on area vegetation, erosion and overall integrity of the final cover, the means by which access to the filled area is restricted, facility maintenance, and current land use. The observations are summarized in Table 4.

Table 4 Inspections of MLCAT Fund-eligible Closed Landfills

Site	Access control	Erosion visible	Vegetative cover	Current land use	Landfill gas
Begin DLF	None	No	Paving, grass lawn, or grass	A parking lot and small strip mall	None detected
Herbst & Sons DLF	Yes	No	Vegetation established	Open area used for concrete recycling operation and partial parking area for equipment	None detected
Pig's Eye Landfill & Dump	Partial	Yes, being addressed	In progress	Wildlife habitat	Not an issue at this site
Rosemount DLF	Partial	No	Vegetation established	City gravel and equipment storage	None detected
Vadnais Heights DLF	None	No	Currently used for softball fields and park	City park with ball field, ice rink, picnic grounds	None detected

Source: MPCA, 2003

Pig's Eye Landfill & Dump

In the first two years of work, FY 2002 and 2003, contractors hired by the MPCA and the City of St. Paul completed Phase 1 of remediation work at Pig's Eye Landfill. Phase 1 included pulling waste back from Battle Creek; installation of a filtration layer between the solid waste and the creek and re-sloping remaining solid waste to the top of the select fill; chemical stabilization of a lead-contaminated battery disposal area one acre in size; filling a two-acre pond that contained contaminated sediments; and adding material to the pre-existing but uneven soil cover.

During FY 2003, MPCA and contractors also completed plans for Phase 2 work. This work, scheduled to occur in FY 2004, will include these activities:

- completion of cover for 80 additional acres
- erosion-prevention work along Battle Creek and a railroad ditch
- installation of monitoring wells
- relocation of waste as part of slope grading and consolidation of waste found on the Canadian Pacific property
- filling in a second pond that holds contaminated sediments
- additional tree planting and vegetation seeding

 removal and proper disposal of contaminated wastes, drums, and tires upon discovery.

Total state money expended for Phase 1, from all state funding sources, was \$2.2 million. The MPCA estimates that the work planned for Phase 2 will cost \$5.4 million and will be completed during FY 2004.

By the end of FY 2004 the State of Minnesota will have spent \$7.6 million at a site operated by the City of St. Paul. At this point the state's work will be complete and the City of St. Paul and other participants in the disposal operations will take over perpetual care of this site, including cover repairs and any additional remediation work as needed. One long-term duty will be monitoring of the select fill to determine its effectiveness in preventing the movement of contaminants.

Status of Operating MMSW Landfills

The two currently active MLCAT Fund-eligible landfills are Pine Bend Sanitary Landfill and Burnsville Sanitary Landfill. Both landfills are located in Dakota County. Due to their size, complexity, and the high level of disposal activity at each of these sites, staff from both the MPCA and Dakota County perform inspection and monitoring. The activities at each facility during FY 2003 are described below.

Pine Bend Sanitary Landfill

BFI Waste Systems of North America, Inc. operates Pine Bend Sanitary Landfill (PBSL) in Inver Grove Heights. It is the largest sanitary landfill in the state. Acceptable materials for disposal include industrial, MMSW, asbestos, and construction and demolition debris waste. Vacuum pumps and a network of pipes extract landfill gas from the waste, and extensive ground-water- and methane-monitoring systems surround the fill areas. The active fill area encompasses 220 acres, 52 acres of which are lined. No fill area had received final cover until 1993, when 25 acres (Phase 1) were capped. The remaining unlined portion of the fill area received final cover during the 1995 and 1996 construction seasons.

In September 1997, the MPCA modified and reissued the landfill permit for PBSL. The permit authorized an entirely new gas collection network, which became fully operational in April 1996. The new system includes gas collection piping and wells, a landfill gas-to-energy system, and additional methane gas probes to monitor the western facility boundary. PBSL expanded the gas-collection system in 2000 and 2001.

The MPCA issued a modified permit in March 1999 that authorized the construction of an additional 37 acres of lined area, known as Phase 4. In FY 2002 and as part of that development, MPCA staff certified a new cell for operation, Phase 4B, Sequences 1 and 2. In October 2001 staff performed a construction inspection to verify that construction of Sequences 1 and 2 met the state Solid Waste Rule requirements. In FY 2003, MPCA staff are overseeing the construction of the next cell in Phase 4.

In FY 2003, PBSL disposed approximately 374,000 tons of mixed municipal solid waste (MMSW), 461 tons of demolition waste, and 243,000 tons of industrial waste.

In April 2002, PBSL requested an expansion in capacity of 5.8 million cubic yards. If granted, the entire facility is expected to close in 2011. Otherwise, if it remains the capacity limit specified in the existing permit, the landfill will reach its ultimate capacity in 2005. Before PBSL receives a new permit, its plans for remediating the ground water beneath the landfill will need to pass MPCA staff review. PBSL filed these plans to meet requirements under its current permit.

Burnsville Sanitary Landfill

Burnsville Sanitary Landfill, Inc. owns and operates the Burnsville Sanitary Landfill (BSL) in the City of Burnsville and is a wholly-owned subsidiary of Waste Management, Inc. In January 1997, the MPCA modified and reissued the permit for the facility. The permit authorized construction of three demolition and construction debris cells, with the remaining landfill cells dedicated to the disposal of MMSW.

In 2002 the MPCA permitted BSL to expand the MMSW landfill capacity within Phases 24 and 25. In FY 2003 the MPCA permitted a pilot program to study the effects of recirculating landfill leachate back into one of the MMSW phases or cells.

In December 2001, MPCA staff performed a compliance inspection to measure soil methane gas levels. A construction certification was reviewed and approved for the new MMSW Phases (or cells) 14 through 18. A remedial action plan was approved for old dump material now buried below the areas planned for Phases 15 through 18. The MPCA continued its monitoring of the demolition-construction debris areas for the presence of a landfill fire. In FY 2003 the MPCA certified for construction and operation the upper slope of Phase 18, and Phases 19 through 22.

BSL has a landfill gas-to-energy system consisting of gas extraction wells and a piping network that draws gas by a blower-created vacuum to a central building for cleaning before combustion for electrical generation. The electricity produced is fed into Xcel Power Company electrical lines. Landfill gas probes show uncontrolled movement of gas through the southwest portion of the site, and BSL is in touch with MPCA staff on corrective action.

In FY 2003, BSL landfilled approximately 247,000 tons of MMSW, 184,000 tons of demolition debris, and 63,000 tons of industrial solid waste in the MMSW cells. If current disposal rates continue, BSL will reach capacity and close in 2007. However, BSL has submitted plans for expansion of the demolition-debris area, and intends to request an expansion of the MMSW cells toward the west. If approved, these changes would delay the anticipated closure date significantly.

Conclusion

The MLCAT Fund's status changed significantly in FY 2003, given legislative action that transferred \$9,905,000 out of the Fund in the process of consolidating the MLCAT program into an account within the MPCA's new Remediation Fund. While solvency in the short term is not a concern (because the most significant landfill-care costs are more than three decades away), the restructured MLCAT Account's ability to bear the long-term costs of landfill care at the six eligible landfills now rests upon two unknowns. One is whether the Legislature will restore the amount transferred out of the MLCAT Fund in 2003. The other unknown is whether future fee revenue from the filling of capacity remaining at the last two operating metro landfills, Pine Bend and Burnsville, can sufficiently narrow the gap between the long-term needs of the six eligible landfills and the MLCAT Account's resources.

Once the ultimate remaining capacity of those landfills is known with certainty, along with the years of life remaining, MPCA staff will compare projected annual account balances to the projected annual expenses for perpetual care over time, and will be better able to characterize the long-term prospects for the MLCAT Account.

Appendix

Selected Statutes and Laws Pertinent to MLCAT Fund (Source: Minnesota Statutes 2003)

473.843 Metropolitan Solid Waste Landfill Fee

Subd. 1. Amount of fee; application. The operator of a MMSW disposal facility in the metropolitan area shall pay a fee on solid waste accepted and disposed at the facility as follows: (a) A facility that weighs the waste that it accepts must pay a fee of \$6.66 per ton of waste accepted at the entrance of the facility. (b) A facility that does not weigh the waste but that measures the volume of the waste that it accepts must pay a fee of \$2.00 per cubic yard of waste accepted at the entrance of the facility. The fee and tipping fee must be calculated on the same basis. (c) Waste residue from recycling facilities at which recyclable materials are separated or processed for the purposes of recycling, or energy and resource recovery facilities at which solid waste is processed for the purpose of extracting, reducing, converting to energy, or otherwise separating and preparing solid waste for reuse, is exempt from the fee imposed by this subdivision if there is at least an 85 percent weight reduction in the solid waste processed. To qualify for exemption under this clause, waste residue must be brought to a disposal facility separately. The Commissioner of Revenue, with the advice and assistance of the agency, shall prescribe procedures for determining the amount of waste residue qualifying for exemption.

Subd. 2. The proceeds of the fees imposed under this section, including interest and penalties, must be deposited as follows: (1) three-fourths of the proceeds must be deposited in the environmental fund for metropolitan landfill abatement for the purposes described in section 473.844; and (2) one-fourth of the proceeds must be deposited in the metropolitan landfill contingency action trust account in the remediation fund established in sections 116.155 and 473.845.

473.845 Metropolitan Landfill Contingency Action Trust Account

Subd. 1. Establishment. The Metropolitan Landfill Contingency Action Trust account is an expendable trust account in the remediation fund. The account consists of revenue deposited in the fund under section 473.843, subd. 2, clause (2); amounts recovered under subd. 7; and interest earned on investment of money in the fund.

Subd. 2. Repealed, 1999 c 231 s 207

- Subd. 3. Contingency actions and reimbursement. Money in the account may only be appropriated to the agency for expenditure for any of the following: (1) to take reasonable and necessary actions for closure and post-closure care of a mixed municipal waste disposal facility in the metropolitan area for a 30-year period after closure, if the agency determines that the operator or owner will not take the necessary actions requested by the agency for closure and post-closure in the manner and within the time requested; (2) to take reasonable and necessary actions and postclosure care actions at a mixed municipal waste disposal facility in the metropolitan area that has been closed for 30 years in compliance with the closure and post-closure rules of the agency; (3) to reimburse a local government unit for costs incurred over \$400,000 under a work plan approved by the Commissioner of the Agency to remediate methane at a closed disposal facility owned by the local government unit; or (4) reasonable and necessary response costs at an unpermitted facility for mixed municipal solid waste disposal in the metropolitan area that was permitted by the agency for disposal of sludge ash from a wastewater treatment facility.
- Subd. 4. Expenditure notification. The Commissioner shall notify the chair and the director of the legislative commission on waste management before making expenditures from the fund.
- Subd. 5. Duty to provide information. The operator or owner of a MMSW disposal facility or a solid waste disposal facility shall provide the necessary information to the agency required by sections 473.842 to 473.847 or by agency rules.
- Subd. 6. Access to information and property. The agency or any member, employee, or agent thereof authorized by the agency, upon presentation of credentials, may: (1) examine and copy any books, papers, records, memoranda, or data of any person who has a duty to provide information to the agency under sections 473.842 to 473.847; and (2) enter upon any property, public or private, for the purpose of taking any action authorized by this section including obtaining information from any person who has a duty to provide the information, conducting surveys or in investigations, and taking response action.
- Subd. 7. Recovery of expenses. When the agency incurs expenses for response actions at a facility, the agency is subrogated to any right of action which the operator or owner of the facility may have against any other person for the recovery of the expenses. The attorney general may bring an action to recover amounts spent by the agency under this section from persons who may be liable for them. Amounts recovered, including money paid under any Agreement, Stipulation, or Settlement must be deposited in the Metropolitan Landfill Contingency Action account in the remediation fund created under section 116.155.

Subd. 8. Civil penalties. The civil penalties of section 115.071 and 116.072 apply to any person in violation of this section.

473.846 Report to the Legislature

The agency and the director shall submit to the senate finance committee, the house ways and means committee, and the environment and natural resources committees of the senate and house of representatives, the finance division of the senate committee on environment and natural resources, and the house of representatives committee on environment and natural resources finance separate reports describing the activities for which money for landfill abatement has been spent under sections 473.844 and 473.845. The agency shall report by November 1st of each year on expenditures during the previous fiscal year. The director shall report on expenditures during the previous calendar year and must incorporate its report in the report required by section 155A.411, due July 1st of each oddnumbered year. The director shall make recommendations to the environment and natural resources committees of the senate and house of representatives, the finance division of the senate committee on environment and natural resources, and the house of representatives committee on environment and natural resources finance on the future management and use of the Metropolitan Landfill Abatement Account.

2003 Minnesota Laws Chapter 128, Article 2: One-time MLCAT Fund Transfers

Sec. 10, Subd. (e) By June 30, 2004, the commissioner of the pollution control agency shall transfer \$9,905,000 from the metropolitan landfill contingency action trust fund to the commissioner of finance for cancellation to the general fund. This is a onetime transfer from the metropolitan landfill contingency action trust fund to the general fund. It is the intent of the legislature to restore these funds to the metropolitan landfill contingency action trust fund as revenues become available in the future to ensure the state meets future financial obligations under Minnesota Statutes, section 473.845.

Sec. 55, Subd. 4. All amounts remaining in the metropolitan landfill contingency action fund are transferred to the metropolitan landfill contingency action trust account in the remediation fund created under Minnesota Statutes, sections 116.155 and 473.845.



FY 2003 MLCAT Report

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