



April 13, 2026

TO ALL OPERATORS/OWNERS OF SOLID WASTE LANDFILLS

Title 27, California Code of Regulations (27 CCR), Division 2, Subdivision 1, Chapter 6, Subchapter 3, Article 1, section 22236, requires you to submit a report annually to the California Department of Resources Recycling and Recovery (CalRecycle). The report calculates the inflationary increase in the closure, postclosure maintenance, and/or corrective action cost estimates for the previous calendar year.

Based on information obtained from the U.S. Department of Commerce, Bureau of Economic Analysis, Table 1.1.7, dated April 9, 2026, the inflation factor for **2025 is 1.028 (2.8%)**. Please complete the **2025 Annual Inflation Factor Report** for each landfill you own and/or operate, and send it to the **Financial Assurances Unit** at the following email address by **June 1, 2026**:

FAU@CALRECYCLE.CA.GOV

If you would prefer to mail it, please send it to:

CalRecycle, Financial Assurances Unit, MS 10A, P.O. Box 4025, Sacramento, CA 95812-4025

Previous years' Inflation Factor Reports can be found at:

<https://www.calrecycle.ca.gov/SWFacilities/Financial/Bulletins>

Following are previous years' inflation factors:

1989 - 1.041	1990 - 1.054	1991 - 1.036	1992 - 1.033
1993 - 1.026	1994 - 1.020	1995 - 1.024	1996 - 1.020
1997 - 1.020	1998 - 1.010	1999 - 1.015	2000 - 1.021
2001 - 1.022	2002 - 1.011	2003 - 1.017	2004 - 1.021
2005 - 1.028	2006 - 1.029	2007 - 1.027	2008 - 1.022
2009 - 1.012	2010 - 1.010	2011 - 1.021	2012 - 1.018
2013 - 1.015	2014 - 1.015	2015 - 1.010	2016 - 1.013
2017 - 1.018	2018 - 1.022	2019 - 1.018	2020 - 1.012
2021 - 1.041	2022 - 1.070	2023 - 1.036	2024 - 1.024

If you have not made the previous years' adjustments, please do so before calculating the 2026 adjusted total cost estimates. Apply subsequent inflation factors to the previous year's total cost estimates, beginning with the inflation factor that corresponds with the year the cost estimates were prepared. For example, if the cost estimates were prepared in 1989, apply the 1989 inflation factor to your 1989 initial certified total closure and postclosure maintenance cost estimates and so forth, until the current inflation factor is applied.

TO ALL OPERATORS/OWNERS OF SOLID WASTE LANDFILLS

Do not disregard this notice. If you recently revised your estimates due to changes in your closure, postclosure maintenance and/or corrective action plans, and the revised estimates reflect 2026 dollars, please report your updated 2026 cost estimates.

Information regarding the total and remaining permitted capacity at your landfill(s) should be submitted under a separate mailing.

For public operators utilizing a Pledge of Revenue Agreement, the operator is required by 27 CCR section 22233(b)(4)(B) to submit the CalRecycle 114 form to demonstrate the pledged revenue continues to be available when needed and will cover the postclosure maintenance and/or corrective action cost estimate(s) identified in the updated 2025 Annual Inflation Factor Report required by 27 CCR section 22236. The operator is required to submit annual certifications of the CalRecycle 114 form with the 2025 Annual Inflation Factor Report (copies of the resolution and agreement are not required annually, unless amended).

If you have any questions regarding this report, please contact staff of the Financial Assurances Unit identified for your county through the following link:

<https://www2.calrecycle.ca.gov/SolidWaste/LEA/CalRecycleContacts/>

Thank you for your cooperation.



ANNUAL INFLATION FACTOR REPORT 2025

FACILITY NAME: _____

FACILITY NUMBER: _____

1.) Identify the highest approved or highest subsequently submitted cost estimate on record and the date of the plan:

\$ _____
Closure Cost Estimate
Approved or Highest Subsequently Submitted

Date of Plan

\$ _____
Postclosure Maintenance Cost Estimate
Approved or Highest Subsequently Submitted

Date of Plan

\$ _____
Corrective Action Cost Estimate
Approved or Highest Subsequently Submitted

Date of Plan

2.) Multiply each cost estimate by the inflation factor to determine the new adjusted cost estimates as illustrated below:

The ABC Landfill’s cost estimate for CLOSURE in 2025 was \$2,000,000. Using the 2025 inflation factor of 1.028, they recalculated their ADJUSTED CLOSURE COST for 2026 to \$2,056,000. Their POSTCLOSURE MAINTENANCE (PCM) COST with a Multiplier of 30 in 2025 was \$1,500,000. Using the 2025 inflation factor of 1.028, their ADJUSTED PCM COST for 2026 is \$1,542,000. Their cost estimate for CORRECTIVE ACTION in 2025 was \$1,000,000. Using the 2025 inflation factor of 1.028, they recalculated their ADJUSTED CORRECTIVE ACTION COST for 2026 to \$1,028,000.

NOTE: If the cost estimates identified above were prepared in 2026 dollars, do not inflate below.

ANNUAL INFLATION FACTOR REPORT 2025

\$ _____ x 1.028 = \$ _____
Closure Costs (2025 Dollars) Estimate in 2026 Dollars

① \$ _____ x 1.028 = \$ _____
Annual PCM Costs x 30 or Approved PCM Multiplier of _____ (2025 Dollars) Estimate in 2026 Dollars

\$ _____ x 1.028 = \$ _____
Corrective Action Costs (2025 Dollars) Estimate in 2026 Dollars

Choose Either:

Water

or Non-Water

I certify under penalty of perjury under the laws of the State of California that the information in this document is true and correct to the best of my knowledge and is being provided in accordance with the regulations.

Operator/Owner Signature

Printed Name of Person Signing

Mailing Address

Title of Person Signing

Phone Number

Email

Date Signed