



April 13, 2026

**TO ALL OPERATORS OF MAJOR WASTE TIRE FACILITIES**

Title 14, California Code of Regulations (14 CCR), Division 7, Chapter 6, Article 9, section 18472(c), requires you to submit a report to the California Department of Resources Recycling and Recovery (CalRecycle). The report calculates the inflationary increase in the closure cost estimate 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 major waste tire facility you operate, and send it to the **Financial Assurances Unit** at the following email address with the facility's TPID number in the subject line by **June 1, 2026**:

[FAU@CALRECYCLE.CA.GOV](mailto: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:

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

If you have not made the previous years' adjustment, please do so before calculating the 2026 adjusted total cost estimate. Apply subsequent inflation factors to the previous year's total cost estimate, beginning with the inflation factor that corresponds with the year the cost estimate was prepared. For example, if the cost estimate was prepared in 1994, apply the 1994 inflation factor to your 1994 initial certified total closure cost estimate and so forth with each corresponding year inflation factor, until the current inflation factor is applied.

## ANNUAL INFLATION FACTOR REPORT 2025

According to 14 CCR, section 18472(d), the financial assurance mechanism used to demonstrate financial responsibility for closure of your major waste tire facility, must be updated no more than 60 days after a change in the amount of the current closure cost estimate.

Do not disregard the cost estimate information in this notice. If you recently revised your estimate due to changes in your closure plan and the revised estimate reflects 2026 dollars, please report your updated 2026 estimate. If you have any questions, please contact the Financial Assurances Unit at (916) 341-6373, or at FAU@calrecycle.ca.gov. Thank you for your cooperation.

**FACILITY NAME:** \_\_\_\_\_

**TPID NUMBER:** \_\_\_\_\_

Multiply the cost estimate by the inflation factor to determine the new adjusted cost estimate as illustrated below.

The ABC Major Waste Tire Facility 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.

$$\text{Closure Cost Estimate} - \$2,000,000 \times 1.028 = \$2,056,000$$

Identify the highest approved or highest subsequently submitted cost estimate on record and the date of the plan, then multiply the cost estimate by the inflation factor to determine the new adjusted amount. If the cost estimate was prepared in 2026 dollars, do not inflate and only fill in the top row.

\$ \_\_\_\_\_

① Closure Cost Estimate Approved or Highest Subsequently Submitted

\_\_\_\_\_ Date of Plan

\$ \_\_\_\_\_ x 1.028 = \$ \_\_\_\_\_

Closure Costs (2025 Dollars)

Estimate in 2026 Dollars

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