
OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Overview of Funding and Activities Relating to the City's Solid Waste System

OVERVIEW

The Environmental Services Department (ESD) endeavors to protect the environment and manage the City's solid waste system, which includes activities such as landfill management, waste reduction and recycling, and refuse collection services to eligible residents and businesses. Additionally, the Department handles energy related issues for the City, including energy independence and sustainability initiatives for both the City and community.

This report provides an overview of funding and activities surrounding the City's solid waste system. It has been compiled for the Natural Resources and Culture Committee (NR&C) at the request of the Chair. The focus of this report is on the major operating funds related to the solid waste system, and it provides an overview of the origin, purpose and revenue sources for these funds.

ESD has a complex budgetary structure. The Department consists of five budgeted funds that are managed by four Divisions. The chart below shows ESD's FY 2010 Budget. Funds are reflected in the columns, while the rows reflect the Department's four divisions.

ESD Budgeted Funds - FY 2010 Adopted Budget (in Millions)

	General Fund	Energy Conservation Fund	Refuse Disposal Fund	Recycling Fund	Automated Container Replacemnt	TOTAL
Office of the Director	\$1.5		\$3.6	\$2.4		\$7.5
Collection Services	34.0		1.2	15.7	0.5	51.4
Energy Sust. & Env. Prot.	1.7	1.8	1.1	1.7		6.3
Waste Reduc. & Disposal			30.9	1.9		32.8
TOTAL	\$37.2	\$1.8	\$36.8	\$21.7	\$0.5	\$98.0

ESD manages two major enterprise funds: the Refuse Disposal Fund, which supports the City's disposal activities, including operation of Miramar Landfill; and the Recycling Fund, which supports the City's Integrated Waste Management Plan. The General Fund supports the City's trash collections services to eligible residents and small businesses, which is managed by ESD within its Collection Services Division. As reflected in the table on the previous page, ESD also manages the Energy Conservation Fund and the Automated Refuse Container Replacement Fund; however, those funds are not addressed in this report.

This report begins with a discussion of the Refuse Disposal Enterprise Fund, the Recycling Enterprise Fund and the General Fund as it relates to residential refuse collection. The report then concludes by discussing a number of significant policy issues, including enterprise fund financial health, reserve policy matters and the anticipated closure of the Miramar Landfill.

FISCAL/POLICY DISCUSSION

Refuse Disposal Enterprise Fund

The Refuse Disposal Enterprise Fund was established July 1988. The primary purpose of the Refuse Disposal Fund is to fund disposal related activities, including the operation of Miramar Landfill and the maintenance and monitoring of eight closed landfills throughout the City. In addition to supporting active and inactive landfills, Refuse Disposal Fund revenues support the Miramar Landfill Closure Fund, State regulatory fees, code enforcement, street litter container collection and community cleanups.

The Refuse Disposal Fund is primarily funded through fees that are paid on waste disposed at Miramar Landfill. These fees are paid by private refuse haulers, City forces, and other customers, such as citizens and businesses. These fees, and other revenue sources that support the Refuse Disposal Enterprise Fund, are discussed in greater detail below:

- **Tipping Fees** – These are the basic fees charged for use of the Miramar landfill. They were first established May 23, 1968, per Ordinance O-9814. Tipping fees are authorized by Municipal Code Section 66.0129, and are the primary funding source for the Refuse Disposal Enterprise Fund. The tipping fee rate differs depending on the type of hauler and whether the waste is generated within the City (“City waste”). The current standard tipping fee paid by franchised haulers is \$26 per ton for City waste and \$36 per ton for non-City waste. On July 1, 2009, these rates had been increased by \$2 per ton. In addition, a \$5 per ton discount was applied to the tipping fee paid by City forces. The discount for City forces was instituted retroactively to January 1, 2009. Also, different tipping fees apply to residents and businesses, and there is an additional flat rate fee structure for non-weighted self-haul loads.¹ The FY 2010 budgeted tipping and C&D fee revenues in the Refuse Disposal Fund include \$8.8 million from City forces and \$15.2 million from non-City forces.

¹The US Navy and other fee-exempt entities do not pay standard disposal fees. For further information on fee exemptions, see “Fee Schedule and Regulations for the Miramar Landfill, Effective July 1, 2009” on ESD’s website.

- Construction and Demolition Disposal (C&D) Fees – C&D fees were approved by City Council, effective April 1, 2008 – per Resolutions R-303201 and R-303282. The fees discourage landfill disposal of C&D materials through a rate of 2.75 times the standard disposal fee for weighed loads. The rate is approximately 1.5 times the standard tipping fee for self-haul flat rates. These higher C&D rates augment the City's C&D Ordinance,² which aims to divert C&D material from Miramar Landfill to private recycling facilities that accept (mixed) construction and demolition debris. The C&D Ordinance relies on a system of refundable deposits to create an incentive to recycle. The benefits of diverting recyclable C&D material from the landfill are maintaining the 50% diversion rate as required by the California Integrated Waste Management Act, and extending the life of the Miramar landfill.
- Greens/Wood Fees – Until 1990, greens materials were considered refuse, and charged the applicable tipping fee upon disposal. On July 1, 1990, a separate rate for "clean, compostable green yard waste" was implemented with Resolution R-275312, per ESD staff. Landfill life is prolonged through greenery recycling, and diversion of these materials from the landfill is part of AB 939³ compliance. Additionally, greens materials are processed and sold to the public. The fee for disposal of City-generated green waste at Miramar Greenery is \$22 per ton, and \$25 per ton for non-City green waste. Different rates apply to non-weighed business loads, and there are no greens/wood fees for residents' loads. The FY 2010 budgeted greens/wood fees are \$1.7 million.
- Sale of Greenery Materials – As previously described, Miramar Greenery accepts greens and wood waste materials from refuse haulers who pay any applicable greens/wood fees. Greenery materials are processed into compost, mulch and wood chips, and these commodities are made available for public purchase. The FY 2010 budgeted revenue is \$442,000.
- Lease Agreement (Transfer from the General Fund to the Refuse Disposal Fund) – The General Fund makes annual lease payments for the use of the Miramar Place Operations Station, effectively reimbursing the Refuse Disposal Fund for its share of acquisition and improvement expenditures. The budgeted revenue is \$1.8 million for FY 2010.
- Other Revenues – Other City departments reimburse the Refuse Disposal Fund for refuse disposal services, including dumpster service and roll-off container collections – the FY 2010 budgeted revenue is \$1 million. Additionally, the Refuse Disposal Fund's share of pooled investment earnings is budgeted at \$1.5 million for FY 2010.

² Municipal Code section 66.0601 et al.

³ California Assembly Bill 939 – the Integrated Waste Management Act of 1989.

Below is a summary table listing the adopted FY 2010 budget for Refuse Disposal Enterprise Fund revenues.

FY10 Refuse Disposal Enterprise Fund Revenues – Adopted Budget (in Millions)

<u>Revenue</u>	<u>FY10 Budget</u>
Tipping and C&D Fees	\$24.0
Greens/Wood Fees	1.7
Sale of Greenery Materials	0.4
General Fund Lease Agreement	1.8
Reimbursements From Other Departments	1.0
Interest on Pooled Investments	1.5
Other Revenues	<u>0.2</u>
Total	<u><u>\$30.6</u></u>

Miramar Landfill Closure Fund

Revenue from the Refuse Disposal Fund is also used to support the Miramar Landfill Closure Fund, in which monies are set aside in anticipation of Miramar Landfill closing when it reaches landfill capacity. These monies are to be used to cover Miramar Landfill and to monitor and maintain the landfill site until it has stabilized and potential environmental risks no longer exist. Per ESD staff, the State determines the funding requirement based on estimated costs of a third party closure, and the State has determined the City’s closure/post-closure fund balance requirement as of June 30, 2009 should be \$36.5 million. The actual fund balance totals \$38 million as of June 30, 2009. In recent years investment earnings have comprised the revenues of the Miramar Closure Fund – the FY 2009 unaudited actual earnings were \$1.3 million.

Recycling Enterprise Fund

In 1989, the State passed Assembly Bill (AB) 939 – the Integrated Waste Management Act. This law moved the emphasis in waste management from landfill disposal to an integrated approach, including source reduction, recycling and composting. It mandated a solid waste diversion goal for local jurisdictions of 50% by the year 2000. The Integrated Waste Management Plan (IWMP) required by AB 939 facilitates this effort.

The Recycling Enterprise Fund was established July 20, 1998 by Ordinance O-18545. Pursuant to AB 939, Municipal Code section 66.0135(b) states “the recycling fund shall be used to cover the costs associated with preparing, adopting and implementing the Integrated Waste Management Plan.” The Recycling Fund provides for the collection and disposition of recyclables and the diversion of waste from landfills via source reduction, recycling and composting. Additionally, it provides for reduction, recycling and safe disposal of household hazardous waste, as well as education and technical assistance to the public. Failure to achieve

elements of the IWMP could result in fines to the City of up to \$10,000 per day – if the City falls below the 50% required diversion rate and does not implement the programs in the IWMP.

Major revenue sources that support the Recycling Fund include recycling fees and revenues from the sale of recyclable materials. These and other revenue sources are discussed below:

- AB 939 (Recycling) Fee – AB 939 authorized local agencies to impose fees in order to establish and implement an integrated waste management plan. AB 939 fees were established July 20, 1998 by Ordinance O-18545. These fees are collected on waste disposed at Miramar Landfill.⁴ Additionally, fees are collected on waste generated within the City but not disposed at Miramar. Fees are not charged on greens/wood waste and curbside recycling. AB 939 fees, which were increased by \$3 per ton on July 1, 2009, are currently levied at \$10 per ton. The FY 2010 budgeted AB 939 recycling fee revenues include \$3.2 million from City forces and \$7.1 million from non-City forces.
- Curbside Commodity Revenue – Revenue for the Recycling Fund is also generated through the sale of recyclable materials that are collected by the City. An agreement with IMS Recycling Services and Allan Company was adopted October 19, 1998 (Resolution R-290886) for the processing, transporting and marketing of recyclables. On February 19, 2008 a third amendment to the agreement was passed, within which the City is provided the following:
 - \$16.50 per ton for recyclables delivered by the City – for FY 2010.
 - 50%/50% revenue sharing from the sale of recyclables in excess of monthly threshold – \$95 per ton for FY 2010.

The FY 2010 budgeted Curbside Commodity revenue is \$2.4 million.

- Exempt Tons Subsidy – The Refuse Disposal Fund transfers amounts for uncollected AB 939 fees to the Recycling Fund for certain fee-exempt disposal, including Navy refuse. Per ESD staff, this revenue was first established July 1998 by Ordinance O-18551. The FY 2010 budgeted Exempt Tons Subsidy is \$480,000.
- SB 332 Revenue – This revenue from the CA Department of Conservation to support beverage container recycling and litter abatements efforts was first established May 15, 2000 by Resolution R-293095. The FY 2010 budgeted revenue is \$ 870,000. ESD has expressed concern regarding the continuation of this revenue source because of problems in the State Beverage Container Recycling Fund.
- Other Revenues – Other City departments reimburse the Recycling Fund for recycling pick-up services – the FY 2010 budgeted amount is \$1 million. Additionally, the Recycling Fund's share of pooled investment earnings is budgeted at \$400,000 for FY 2010.

⁴The US Navy and other fee-exempt entities do not pay these fees. For further information on fee exemptions, see “Fee Schedule and Regulations for the Miramar Landfill, Effective July 1, 2009” on ESD’s website.

Below is a summary table listing the adopted FY 2010 budget for the Recycling Enterprise Fund revenues.

FY10 Recycling Enterprise Fund Revenues – Adopted Budget (in Millions)

<u>Revenue</u>	<u>FY10 Budget</u>
AB 939 (Recycling) Fees	\$10.3
Curbside Commodity Revenue	2.4
Exempt Tons Subsidy	0.5
SB 332 Revenue	0.9
Reimbursements From Other Departments	1.0
Interest on Pooled Investments	0.4
Other Revenues	<u>0.4</u>
Total	<u><u>\$15.9</u></u>

General Fund

ESD’s Collection Services Division manages trash and recycling collection. While the collection of recyclable materials is funded by the Recycling Enterprise Fund, trash collection for eligible residents and small businesses is funded through the General Fund.

The People’s Ordinance⁵, adopted by San Diego voters in 1919, requires the City of San Diego to collect, transport and dispose residential refuse, and prohibits the City from charging a fee for this service. To be eligible for City-provided refuse collection, residential refuse must be placed at the curb line of a public street in a City-approved container. In addition, the People’s Ordinance prohibits the City from entering a private street to collect residential refuse, unless a hold-harmless agreement is in place. As a result, most multi-family residences and some single family residences are ineligible for trash collection service by the City. Multi-family housing units comprise about 44% of total housing units in San Diego, according to January 1, 2009 Population and Housing Estimates from SANDAG. There are currently 305,000 customers receiving weekly trash collection services by the City.

⁵ Municipal Code section 66.0127.

For FY 2010, the cost of residential trash collection is budgeted at \$34 million. A significant portion of these expenditures are related to tipping fees and AB 939 fees that are paid for each ton of waste disposed at the Miramar Landfill. Other City departments/funds pay these disposal fees as well. The table below reflects the FY 2010 budget for disposal fees.

FY10 Disposal Fee Expenses – Adopted Budget (in Millions)

<u>Fund</u>	<u>FY10 Budget</u>
General Fund	\$11.4
<i>Collections Services Division - \$9.8</i>	
Recycling Enterprise Fund	0.7
Refuse Disposal Enterprise Fund	0.2
Water Enterprise Fund	0.1
Wastewater Enterprise Fund *	0.9
Total	<u><u>\$13.3</u></u>

* Includes both Muni and Metro Funds

The General Fund also receives certain revenues related to refuse collection and disposal by private refuse haulers. It should be noted that these revenues are unrelated to, and not intended to offset the cost of residential refuse collection. These revenues include:

- Refuse Hauler Franchise Fee – Municipal Code Section 66.0108 requires commercial refuse haulers to obtain a franchise agreement with the City in order to provide refuse collection services. The franchise is required in order to regulate such businesses to ensure health and safety standards, and for the use of the City’s rights-of-way. The Municipal Code allows for the collection of a franchise fee, which was established in 1996 (Resolution R-287916). Class I franchises are granted to those haulers that collect 75,000 tons or less per year. Class I franchise haulers are charged a franchise fee of \$15 per ton of City waste collected. Class II franchise haulers, those that collect over 75,000 tons per year, are charged a franchise fee of \$16 per ton. Franchise fees for both Class I and Class II haulers were increased by \$4 per ton on July 1, 2009. Franchise fees are charged for waste generated within the City, regardless of disposal location. The FY 2010 budgeted Refuse Hauler Franchise Fee revenue is \$11.3 million.
- Refuse Collector Business Tax (RCBT) – The RCBT collected at Miramar Landfill is \$8 per ton for non-City waste disposed by franchise haulers, as well as non-franchised haulers and residents self-hauling at least two tons. Unlike the Refuse Hauler Franchise Fee, the RCBT did not increase on July 1, 2009. The FY 2010 budgeted RCBT revenue is \$1 million. The RCBT was originally approved in 1993 (Ordinance O-17986).
- Sycamore Canyon Landfill Facility Franchise Fee – This franchise fee relates to the operations of the Sycamore Canyon Landfill, and the franchise facility agreement is with

San Diego Landfill Systems, LLC. Prior to FY 2010, this revenue was assigned to the Recycling Fund. The FY 2010 budgeted revenue is \$2.6 million.

Challenges With the Current Funding Structure

As discussed in the previous sections, much of the funding associated with the City’s solid waste management system is derived through fees that are charged on waste disposed in Miramar Landfill.⁶ The type of fee and amount charged differ depending on the type of hauler and where the waste is generated. To illustrate this intricate funding network, the diagram below reflects the fees charged on a representative ton of waste that is disposed in the Miramar Landfill by a Class II franchise hauler, along with the corresponding funds which receive these fees.

Fees on Standard Waste – for Class II Franchise Haulers (per Ton)

	<u>City Waste</u>	<u>Non-City Waste</u>		<u>Fund</u>
Tipping Fee	\$26	\$36	→	Refuse Disposal
AB 939 Fee	\$10	\$10	→	Recycling
Franchise Fee	\$16	\$0	→	General Fund
RCBT	\$0	\$8	→	General Fund
Total	<u>\$52</u>	<u>\$54</u>		

As noted, the fees reflected in this diagram only pertain to Class II franchise haulers. Class I franchise haulers pay a lower franchise fee, while City haulers do not pay franchise fees and pay lower tipping fees. In addition, haulers that dispose C&D material will pay the applicable C&D fees.

This interwoven fee structure presents several challenges for the City’s solid waste management system. First, since fees are levied on the amount of waste that is generated, efforts to reduce waste through recycling or source reduction will result in reduced revenue for the General Fund, Refuse Disposal Fund and Recycling Fund. This creates an inherent financial challenge in implementing recycling and waste reduction programs.

Second, since the General Fund pays tipping fees and AB 939 fees related to residential refuse collection, any increases in these fees that may be necessary to support the financial health of the enterprise funds will adversely impact the General Fund, as the City is prohibited by the People’s Ordinance from passing on the costs of refuse collection to its customers. Finally, the current fee structure presents challenges for the implementation of recycling programs, as the City’s inability to charge for residential trash collection precludes the creation of financial incentives for recycling and waste reduction.

⁶ The Refuse Hauler Franchise Fee and AB 939 Fee are charged on City waste collected by franchised haulers regardless of disposal location.

Significant Policy Issues

Enterprise fund financial health

In April 2009, the City Council approved a fiscal mitigation package designed to protect the financial health of the Recycling Fund in FY 2010. Absent corrective action, the Recycling Fund was projected to have an operating deficit at the end of FY 2010.

The AB 939 fee, the Fund's largest source of revenue, had not been increased since originally instituted in 1998, while the number of households receiving recycling service had more than tripled over the same time period. In recent years, the fiscal imbalance had been exacerbated by a decline in trash tonnage upon which AB 939 fees are assessed, a decline in recyclable commodity revenue, and the transfer of the Sycamore Canyon Landfill Facility Franchise Fee to the General Fund.

The fiscal mitigation package approved by City Council in April 2009 included the following elements:

- A \$3 per ton increase in the AB 939 fee;
- Transfer of certain programs from the Recycling Fund to the Refuse Disposal Fund;
- A \$2 per ton increase in the Tipping fee;
- A \$5 per ton discount on the Tipping fee for City forces.

As a condition of the approval of these fee increases, the Council directed ESD to initiate discussions with various stakeholders in order to identify potential operational efficiencies and a more long-term sustainable financing system for the City's solid waste management programs. During the first half of FY 2010, ESD and franchised haulers met to discuss not only operational efficiencies, but also best practices and ideas for revenue enhancements and expenditure reductions. One such operation efficiency, approved as part of the FY 2010/2011 Budget Solutions, is the implementation of a "4/10/5" work schedule. This initiative is estimated to result in FY 2011 savings of \$2.4 million for the General Fund, \$2 million for the Recycling Fund, and \$191,000 for the Refuse Disposal Fund.

Despite these efforts, the financial health of both the Refuse Disposal and Recycling Funds will need to be closely monitored. The fee increases approved in April 2009 and the anticipated "4/10/5" work schedule operational efficiency were designed to support the Recycling Fund, while the program transfers and tipping fee discount for City forces place additional strains on the Refuse Disposal Fund. Additionally, due to the challenges with the current funding structure discussed previously, any future fiscal mitigation efforts are likely to have a General Fund impact.

The IBA recommends that ESD develop and present a five-year forecast for the Recycling and Refuse Disposal Enterprise Funds.

Reserve Policy

On July 21, 2008 City Council approved the “City Reserve Policy,” which includes policies for the General Fund Reserve, the Development Services Fund Reserve, the Risk Management Reserve and the Water and Wastewater Enterprise Fund Reserves.

The City Reserve Policy discusses the GFOA recommendation that a general-purpose government’s general fund include a minimum of five to 15 percent of general fund operating revenues in the unreserved fund balance. GFOA guidelines also include reference to “no less than two months” - approximately 17% - of operating revenues or expenditures, whichever are most predictable, for targeting the unrestricted general fund balance amount. Other factors to consider when developing a fund balance policy include volatility in expenses and/or revenues, the existence of rapidly growing budgets, unanticipated events and circumstances, and other exposures specific to the fund.

The Refuse Disposal and Recycling Enterprise Funds are not addressed in the City Reserve Policy. However, ESD has indicated it has developed a reserve policy for these funds, which will be considered for incorporation into the City Reserve Policy by Financial Management. The reserve policy needs to be reviewed in conjunction with the fund balances, liabilities and financial forecasts. This will assure compliance with reserve policy principles that are set to ensure the financial health of the Refuse Disposal and Recycling Funds.

The IBA recommends that the Reserve Policy for the Refuse Disposal and Recycling Funds be presented to the Budget and Finance Committee, and incorporated in the City Reserve Policy.

Miramar Closure

According to ESD staff, Miramar Landfill is currently projected to have landfill capacity until 2019. Once Miramar Landfill closes, City refuse will need to be directed to alternate landfill sites. Additionally, the City will lose a revenue stream that supports maintenance and monitoring of current inactive landfills, code enforcement, waste reduction and diversion activities, and other programs. Unless new funding sources are identified, the General Fund will assume responsibility for these programs once Miramar Landfill closes.

Moreover, additional regulations are being developed with respect to Assembly Bill 32, the California Global Warming Solutions Act of 2006. Pending regulations relating to methane control measures for municipal solid waste landfills may expand maintenance and monitoring requirements. For example, landfill cover enhancements could cost approximately \$2 million; and compliance with the proposed surface emissions standards is estimated to be an additional \$800,000 annually. See ESD’s Report to Council 09-151 for further information on closed landfill sites (and City burn sites).

The complexity of the City’s solid waste management system necessitates a comprehensive strategic plan for the future. In anticipation of Miramar closure, ESD has indicated it is planning and funding a future waste management and disposal processing facility. Solid waste

management needs for the region are being considered; and methods of reducing waste are being identified, such as source reduction, diversion through recycling and other alternatives.

Currently, ESD is involved in the process of developing a Long-term Resource Management Options Strategic Plan. Working with consultants, ESD is evaluating short and long-term solid waste management needs, resources and options. The process is divided into two phases. Phase I, which has been completed, provides a snapshot of solid waste system conditions for the City and the region as of September 2008. Phase II will produce a policy and implementation plan for recommended options, which is expected to address the City's needs through 2030. It is anticipated that the Strategic Plan will be completed this calendar year. ***The IBA recommends that the Strategic Plan be presented to Council upon completion, in order to facilitate a thorough discussion on the City's long-term waste management strategy.***

CONCLUSION

Within its complex budgetary structure, ESD manages two major enterprise funds: the Refuse Disposal Fund, which supports disposal-related activities, including operation of the Miramar Landfill; and the Recycling Fund, which supports the City's Integrated Waste Management Plan. The General Fund supports the City's trash collections services to eligible residents and small businesses, which is also managed by ESD within its Collections Services Division.

These three funds are woven together through an intricate network of fees. Each ton of refuse that is disposed at Miramar Landfill is charged a variety of different fees. Tipping fees, C&D fees and greens/wood fees support the Refuse Disposal Fund; the Recycling Fund is supported by AB 939 fees; and franchise fees and the Refuse Collector Business Tax are allocated to the General Fund. The type and amount of fees charged differ depending on the type of waste, type of hauler and where the waste is generated. In addition, a number of funds within the City pay the applicable fees for disposal of waste in the landfill. The General Fund bears the largest expense for such fees, as a result of providing refuse collection for eligible residents and businesses.

ESD has taken actions to address the financial health of the Refuse Disposal and Recycling Funds, including increasing fees and meeting with stakeholders to identify potential operational efficiencies. One outcome of the stakeholder meetings was the route reorganization and work schedule adjustment proposal ("4/10/5 Work Schedule/Reorganization of Service Delivery" initiatives included in the Mayor's Proposed FY 2010/2011 Budget Solutions).

The financial health of the Refuse Disposal Enterprise Fund and Recycling Enterprise Fund has been examined in the past and will need further examination. An analysis of the Refuse Disposal and Recycling Fund reserve policies in relation to liabilities, available fund balance amounts, and future budget forecasts will determine the appropriate disposal fee levels for the operations, long-term maintenance and sustainability of the Refuse Disposal and Recycling Funds.

The IBA makes the following recommendations:

- ***ESD develop and present a five-year forecast for the Recycling and Refuse Disposal Enterprise Funds.***

- *The Reserve Policy for the Refuse Disposal and Recycling Funds be presented to the Budget and Finance Committee, and incorporated in the City Reserve Policy.*
- *The Long-term Resource Management Options Strategic Plan be presented to Council upon completion, in order to facilitate a thorough discussion on the City's long-term waste management strategy.*

[SIGNED]

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