



A Public Agency

COLLECTION AND RECYCLING PROGRAM SUPPORT AND COMPLIANCE

STAFF REPORT

To: SBWMA Board Members
From: Joe La Mariana, Executive Director
Date: January 26, 2023 Board of Directors Meeting
Subject: Hearing on Recology San Mateo County's Application for Special Compensation Review for Additional Compensation for COVID-19 Pandemic-Related Costs; Adoption of Resolution

Recommendation

Pursuant to the procedure set forth in the Amended and Restated Franchise Agreement between Recology San Mateo County ("Recology") and SBWMA's Member Agencies (the "Franchise Agreement"), Recology has requested a special compensation review for additional compensation for costs it incurred in 2021 related to the Covid-19 pandemic.

It is recommended that the SBWMA Board of Directors hear Recology's request for additional compensation under a special compensation review, and adopt Resolution 2023-10, attached hereto, denying the request.

Procedural Background

Recology provides solid waste collection services to the SBWMA's Member Agencies through the Franchise Agreement. Section 11.05 of the Franchise Agreement provides a mechanism for Recology [Contractor] to request a special review of its compensation if certain events cause an increase or decrease of more than 2% for the then-current rate year. Specifically, it provides in relevant part:

11.05 SPECIAL COMPENSATION REVIEW

- A. **Eligible Items.** The Contractor may apply to the Agency for consideration of a special review of Contractor's Compensation, and the Agency may initiate such a review, if one or more of the following events occur and cause an increase in or decrease to Contractor's Compensation by two percent (2%) or more for the then-current Rate Year. If one or more of the following events occur and cause an increase in or decrease to Contractor's Compensation by less than two percent (2%) for the then-current Rate Year, such cost impact shall be considered at the time the annual Contractor's Compensation adjustment process is performed in accordance with Section 11.02, and Contractor may be compensated retroactively for such cost subject to Agency approval.
2. Flood, earthquake, or other similar catastrophic event affecting the Agency which is beyond the control of and not the fault of the Contractor.
 3. Change in Law occurring after January 1, 2011.
- B. **Ineligible Items.** A special review of Contractor's Compensation may not be initiated for any of the following reasons:

1. Increases or decreases in Contractor's cost of operations in excess of the adjustments provided through the annual adjustment mechanism described in Attachment K.
- C. **Review of Costs.** Agency shall have the right to review any and all financial and operating records of Contractor. Agency will take into account the net overall impact of the event on Contractor's Compensation, including reductions in cost resulting from curtailments in service levels or other factors.
- D. **Submittal of Request.** Contractor must submit its request for a special review in a form and manner specified by the Agency, together with required cost and operational data. Agency will review the request and determine the amount owed, if any, to Contractor and the time period to be covered by special compensation circumstances.
- E. **Burden of Justification.** In a special compensation review under this Section, Contractor shall bear the burden of justifying to the Agency by substantial evidence its entitlement to continuation of current, as well as any increases in, Contractor's Compensation. If the Agency determines that the Contractor has not met its burden, it shall notify Contractor that it is prepared to deny Contractor's request for an increase in compensation, or to proceed with a reduction in compensation. Within ten (10) Days after such notice, Contractor may request a hearing before the Agency's governing body to produce additional evidence. Upon such request, the Agency shall provide a hearing before the Agency governing body.
- F. **Hearing.** Based on evidence presented to it, including, that submitted by Contractor, the Agency governing body may grant some, all, or none of the requested increase in, or may reduce, Contractor's Compensation. In the event Agency denies Contractor's requested increase in whole or in part, Contractor shall have the right to present its claim to a court of competent jurisdiction.

Recology's request for special compensation was made through Section 1.1.2 in Recology's 2023 Compensation Application and developed through discussion between SBWMA and Recology staff. It is requesting \$82,243 for Covid-related operating costs based on Sections 11.05 A.2 (catastrophic event), and \$211,451 for increased personnel costs, based on Section 11.05 A.3 (change in law), for a total of \$292,874. The request was presented at the September 22, 2022 SBWMA Board of Director's meeting as an informational item, no action on the request was taken at that time. The Executive Director notified Recology's General Manager in a letter dated November 8, 2022, that Staff was prepared to recommend the denial of this request because this request did not satisfy the contractual language cited above in Section 11.05. Recology exercised its right to request a Board hearing on this topic, hence today's hearing.

Analysis

Recology has submitted information stating that it incurred \$82,243 in additional administrative and operational costs in order to comply with State and local regulations related to the Covid-19 pandemic, including costs for:

- Disposable surgical masks for drivers, mechanics and other administrative employees whose essential services did not allow for them to work remotely
- Vehicle cleaning services for vehicles utilized by drivers, mechanics and operations employees, who were infected or had potentially been exposed to someone with the COVID-19 virus
- Sanitation Stations and port-o-potty services for the drivers and mechanics in order to maintain proper and safe social distancing

- Cleaning supplies and services necessary to disinfect offices and other common areas
- Personal Protective Equipment (PPE), such as disposable surgical masks and latex gloves for drivers, mechanics, and other on-site personnel

Recology contends that the Covid-19 pandemic is a “catastrophic event” as envisioned by Section 11.05 A.2 of the Franchise Agreement and is seeking additional compensation on that basis.

Recology is also seeking an additional amount of \$211,451 for costs it incurred pursuant to Senate Bill 114, the California Supplemental Paid Sick Leave Act. SB 114 was signed by the Governor on February 9, 2022; it requires employers with 26 or more employees to provide Supplemental Paid Sick Leave for specific COVID-19 related reasons. The law was retroactive to January 1, 2022 and remained in effect until September 30, 2022. Qualifying employers were required to provide up to 80 hours of COVID-19 Supplemental Paid Sick leave, with 40 of those hours available only when the employee or their family member tested positive for COVID-19. COVID-19 Supplemental Paid Sick Leave was in addition to regular paid sick leave. Recology contends that the additional sick leave it was required to pay constituted a change in law pursuant to Section 11.05.A.3 of the Franchise Agreement, and is seeking reimbursement on that basis.

Staff Recommendation

Staff reviewed all information supplied by Recology and on November 8, 2022, the Executive Director provided Recology with written notice that the Agency had reviewed the request and supplemental information supplied by Recology, and concluded it did not meet the threshold for special compensation for the following reasons:

1. Pursuant to Section 11.05 A, Special Compensation review is only warranted when an eligible event increases or decreases Contractor’s Compensation by two percent (2%) or more for the then-current Rate Year. The amount requested by Recology – a total of \$292,874 – does not meet the two percent threshold. Recology’s compensation for Rate Year 2022 was \$65,146,744. Two percent of that amount would be \$1,302,935.
2. COVID-19 does not qualify as a “catastrophic event” pursuant to Section 11.05 A.2 of the Franchise Agreement. The language in the Franchise Agreement cites as specific examples of “catastrophic events” a flood or earthquake, both of which could cause physical damage resulting in business disruption. In this instance, there was no business disruption because the relevant State and County Health Orders deemed Recology’s operation to be an essential service which was allowed to operate without disruption.
3. The enactment of SB 114 did not constitute a Change in Law within the meaning of the Franchise Agreement. A Change in Law means a change in Applicable Law, which refers to laws enacted by governmental agencies having jurisdiction over the collection, transportation, processing and disposal of solid waste and other collected materials. SB 114 was enacted by the State Legislature to apply to all employers in the State having 26 or more employees; it is not specific to the solid waste/recycling industry and therefore not a Change in Law under the Franchise Agreement.

Staff recommends that the Board deny Recology’s request for the reasons set forth above. Recology has not met the threshold requirements under Section 11.05 for a compensation adjustment, and absent a qualifying event, increases or decreases in Contractor’s cost of operations in excess of the adjustments provided through the annual adjustment mechanism described in Attachment K are not a basis for additional compensation (Section 11.05.B.1).

It should be noted that Recology made a similar request last year during the Board's consideration of Recology's 2022 Compensation Adjustment Application. Although the Board found that Recology had not met its burden showing it was entitled to additional compensation under the Franchise Agreement, it agreed to compensate Recology for a portion of the requested amount – 50% of the requested non-computer related expenses (\$91,992) - in recognition of the impacts caused by the pandemic. The majority of the discussion on this item occurred at the Board/TAC Study Session on September 9, 2021 (See Attachment C). The Board subsequently approved Recology's 2022 Compensation Application including the additional \$91,992 compensation at the September 30, 2021 Board Meeting (See Attachment D.)

Conclusion

Based on evidence presented to it, including, that submitted by Recology, the Board may grant some, all, or none of the requested increase in compensation. Staff recommends that the Board adopt the attached Resolution and deny Recology's request for the reasons stated above.

Attachments:

Resolution 2023-10

Attachment A - Recology Cost Detail

Attachment B – Member Agency Cost Allocation

Attachment C – [Board/TAC Study Session Meeting Minutes - September 9, 2021 \(available online only at www.rethinkwaste.org\)](#)

Attachment D – [Board Meeting Minutes - September 30, 2021 \(available online only at www.rethinkwaste.org\)](#)



RESOLUTION NO. 2023-10

RESOLUTION OF THE SOUTH BAYSIDE WASTE MANAGEMENT AUTHORITY BOARD OF DIRECTORS DENYING RECOLOGY SAN MATEO COUNTY'S APPLICATION FOR ADDITIONAL COMPENSATION FOR COVID-19 PANDEMIC RELATED COSTS

WHEREAS, Recology San Mateo County ("Recology") provides solid waste collection services to South Bayside Waste Management Authority ("Authority") Member Agencies through the Amended and Restated Franchise Agreement ("Franchise Agreement"), dated _____. The Franchise Agreement sets forth the terms of Recology's compensation, and provides a mechanism (Section 11.05) for Recology to request adjustments to its compensation based on certain defined circumstances; and

WHEREAS, In the Fall of 2022, Recology requested an adjustment to its compensation pursuant to Sections 11.05 A.2 (catastrophic event) and 11.05 A.3 (change in law), seeking additional compensation for operational costs it incurred related to the Covid-19 Pandemic, including costs for additional personal protective equipment and cleaning services, and for sick leave paid out to employees with Covid-19, required in addition to regular sick leave pursuant to SB 114. Recology seeks a total amount of \$292,874 to cover these costs; and

WHEREAS, the Franchise Agreement provides that a compensation adjustment under Section 11.05 is only warranted when an eligible event increases or decreases Recology's compensation by two (2) percent or more for the then-current Rate Year. The amount requested by Recology – a total of \$292,874 – does not meet the two percent threshold. Recology's compensation for Rate Year 2022 was \$65,146,744. Two percent of that amount would be \$1,302,935; and

WHEREAS, in addition to not meeting the cost threshold, COVID-19 does not qualify as a "catastrophic event" pursuant to Section 11.05 A.2 of the Franchise Agreement. The language in the Franchise Agreement cites as specific examples of "catastrophic events" a flood or earthquake, both of which could cause physical damage resulting in business disruption. In this instance, there was no business disruption because the relevant State and County Health Orders deemed Recology's operation to be an essential service which was allowed to operate without disruption. Furthermore, the enactment of SB 114 did not constitute a Change in Law within the meaning of the Franchise Agreement. A Change in Law means a change in Applicable Law, which refers to laws enacted by governmental agencies having jurisdiction over the collection, transportation, processing and disposal of solid waste and other collected materials. SB 114 was enacted by the State Legislature to apply to all employers in the State having 26 or more employees; it is not specific to the solid waste/recycling industry and therefore not a Change in Law under the Franchise Agreement; and

WHEREAS, the Board considered Recology's request and the report and evidence presented at a duly noticed hearing held on January 26, 2023, and determined that the terms of the Franchise Agreement allowing compensation adjustments do not apply to the circumstances relied upon by Recology in seeking its request, and that therefore there is no basis to grant Recology's request under Section 11.05 for additional compensation.

NOW, THEREFORE BE IT RESOLVED that the South Bayside Waste Management Authority hereby denies Recology's application for a compensation adjustment based on Covid-19 Pandemic related costs, finding it not warranted under Section 11.05 for the reasons noted above.

PASSED AND ADOPTED by the Board of Directors of the South Bayside Waste Management Authority, County of San Mateo, State of California on the 26th day of January 2023 by the following vote:

Agency	Yes	No	Abstain	Absent	Agency	Yes	No	Abstain	Absent
Belmont					Redwood City				
Burlingame					San Carlos				
East Palo Alto					San Mateo				
Foster City					County of San Mateo				
Hillsborough					West Bay Sanitary Dist.				
Menlo Park									

I HEREBY CERTIFY that the foregoing Resolution No. 2023-10 was duly and regularly adopted at a meeting of the South Bayside Waste Management Authority on January 26, 2023

ATTEST:

 Cyndi Urman, Board Secretary

 Alicia Aguirre, Chairperson of SBWMA

Document Number	GL Date	Batch Number	Business Unit	Object Account	JE Explanation	Remark	Period Number	Actual Amount	Actual Units
1258041	6/2/2021	4929326	7380319	6581 - Operational Supplies	FASTENAL COMPANY	921980125 NITRIL GLOVE LRG	9	363.88	2,000.00
1258041	6/2/2021	4929326	7380319	6581 - Operational Supplies	FASTENAL COMPANY	921980126 NITRIL GLOVE MED	9	182.16	1,000.00
3417993	6/2/2021	4929506	7380319	6581 - Operational Supplies	FASTENAL COMPANY	921980125 NITRIL GLOVE LRG	9	2.51	0.00
3417993	6/2/2021	4929506	7380319	6581 - Operational Supplies	FASTENAL COMPANY	921980126 NITRIL GLOVE MED	9	-0.01	0.00
1260630	6/11/2021	4935167	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOMS	9	7,435.29	0.00
1265324	6/28/2021	4942887	7380319	6581 - Operational Supplies	FASTENAL COMPANY	70401 NITRIL GLOVES	9	1,456.38	0.00
3431253	6/29/2021	4943668	7380319	6581 - Operational Supplies	FASTENAL COMPANY	70401 NITRIL GLOVES	9	6.70	0.00
1268966	7/9/2021	4951140	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOM	10	7,435.29	0.00
1277161	8/3/2021	4964071	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOMS	11	7,435.29	0.00
1284331	8/30/2021	4977600	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	ORDER #0-1871498 RESTROOMS	11	7,435.29	0.00
1293778	9/27/2021	4992756	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOM	12	7,435.29	0.00
1302769	10/25/2021	5009973	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOMS	1	7,435.29	0.00
1311200	11/22/2021	5026450	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOM	2	7,435.29	0.00
1320963	12/27/2021	5044404	7380319	6581 - Operational Supplies	OFFICE DEPOT INC	Hand Sanitizer Refills	3	59.93	1.00
1323209	1/4/2022	5048627	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOMS	4	7,435.29	0.00
3520990	1/6/2022	5050740	7380319	6581 - Operational Supplies	OFFICE DEPOT INC	Hand Sanitizer Refills	4	5.62	0.00
1326662	1/18/2022	5055888	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOMS	4	7,435.29	0.00
1335985	2/15/2022	5071417	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOM	5	8,165.40	0.00
1344723	3/14/2022	5086767	7380319	6581 - Operational Supplies	UNITED SITE SERVICES OF CA INC	0-1871498 PORTABLE RESTROOM	6	4,082.68	0.00

81,242.86

Description	Apr Amount 2022	April Hours 2022	May Amount 2022	May Hours 2022	Jun Amount 2022	June Hours 2022	Year To Gross Pay Period 12 2022	Year To Hours Period 12 2022
CA SPSL ADD	0.00	0.00	1,195.20	24.00	0.00	0.00	1,195.20	24.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	1,195.20	24.00	0.00	0.00	1,195.20	24.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,195.20	24.00	1,195.20	24.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	796.80	16.00	0.00	0.00	0.00	0.00	796.80	16.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	808.80	24.00	0.00	0.00	0.00	0.00	808.80	24.00
CA SPSL ADD	134.80	4.00	0.00	0.00	84.25	2.50	219.05	6.50
CA SPSL CR	398.40	8.00	0.00	0.00	0.00	0.00	398.40	8.00
CA SPSL CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL ADD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	398.40	8.00	0.00	0.00	0.00	0.00	398.40	8.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	1,512.44	40.00	0.00	0.00	0.00	0.00	1,512.44	40.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,593.60	32.00	0.00	0.00	398.40	8.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	1,992.00	40.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,195.20	24.00	0.00	0.00	0.00	0.00	1,195.20	24.00
CA SPSL CR	2,102.80	40.00	0.00	0.00	0.00	0.00	2,102.80	40.00
CA SPSL ADD	1,261.68	24.00	0.00	0.00	0.00	0.00	1,261.68	24.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,195.20	24.00	0.00	0.00	0.00	0.00	1,195.20	24.00
CA SPSL CR	337.00	10.00	0.00	0.00	0.00	0.00	337.00	10.00
CA SPSL ADD	67.40	2.00	0.00	0.00	0.00	0.00	67.40	2.00
CA SPSL CR	0.00	0.00	1,255.80	39.00	0.00	0.00	1,255.80	39.00
CA SPSL ADD	0.00	0.00	1,288.00	40.00	0.00	0.00	1,288.00	40.00
CA SPSL CR	1,593.60	32.00	0.00	0.00	0.00	0.00	1,593.60	32.00
CA SPSL ADD	796.80	16.00	0.00	0.00	0.00	0.00	796.80	16.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL ADD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	796.80	16.00	0.00	0.00	0.00	0.00	796.80	16.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,045.80	21.00	1,045.80	21.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	796.80	16.00	0.00	0.00	0.00	0.00	796.80	16.00
CA SPSL ADD	288.66	8.00	0.00	0.00	0.00	0.00	288.66	8.00
CA SPSL ADD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL ADD	404.40	12.00	0.00	0.00	0.00	0.00	404.40	12.00
CA SPSL CR	0.00	0.00	2,022.80	40.00	0.00	0.00	2,022.80	40.00

CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	1,195.20	24.00	796.80	16.00	1,992.00	40.00
CA SPSL CR	796.80	16.00	0.00	0.00	1,195.20	24.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	398.40	8.00	398.40	8.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,919.85	40.00	1,919.85	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	383.97	8.00	383.97	8.00
CA SPSL CR	752.48	16.00	0.00	0.00	0.00	0.00	752.48	16.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,195.20	24.00	1,195.20	24.00
CA SPSL CR	0.00	0.00	0.00	0.00	398.40	8.00	398.40	8.00
CA SPSL ADD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	398.40	8.00	398.40	8.00
CA SPSL CR	0.00	0.00	1,195.20	24.00	0.00	0.00	1,195.20	24.00
CA SPSL ADD	0.00	0.00	1,992.00	40.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,030.40	32.00	1,030.40	32.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,288.00	40.00	1,288.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,881.20	40.00	1,881.20	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	752.48	16.00	752.48	16.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,195.20	24.00	0.00	0.00	0.00	0.00	1,195.20	24.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,195.20	24.00	0.00	0.00	0.00	0.00	1,195.20	24.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	796.80	16.00	0.00	0.00	0.00	0.00	796.80	16.00
CA SPSL ADD	0.00	0.00	1,195.20	24.00	796.80	16.00	1,992.00	40.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	392.24	8.00	392.24	8.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	398.40	8.00	0.00	0.00	796.80	16.00	1,195.20	24.00
CA SPSL CR	1,593.60	40.00	0.00	0.00	0.00	0.00	1,593.60	40.00
CA SPSL CR	1,593.60	32.00	0.00	0.00	0.00	0.00	1,593.60	32.00
CA SPSL ADD	1,195.20	24.00	0.00	0.00	0.00	0.00	1,195.20	24.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	398.40	8.00	398.40	8.00
CA SPSL ADD	0.00	0.00	0.00	0.00	2,012.00	40.00	2,012.00	40.00
CA SPSL ADD	1,593.60	32.00	0.00	0.00	0.00	0.00	1,593.60	32.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,195.20	24.00	1,195.20	24.00
CA SPSL ADD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	0.00	0.00	1,992.00	40.00	0.00	0.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	557.76	16.00	557.76	16.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,394.40	40.00	1,394.40	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,195.20	24.00	1,195.20	24.00
CA SPSL CR	0.00	0.00	1,992.00	40.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	1,195.20	24.00	0.00	0.00	1,195.20	24.00

CA SPSL CR	0.00	0.00	0.00	0.00	1,394.40	40.00	1,394.40	40.00
CA SPSL ADD	836.64	24.00	0.00	0.00	557.76	16.00	1,394.40	40.00
CA SPSL CR	0.00	0.00	796.05	24.00	0.00	0.00	796.05	24.00
CA SPSL CR	2,045.16	40.00	0.00	0.00	0.00	0.00	2,045.16	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,500.00	40.00	1,500.00	40.00
CA SPSL ADD	1,593.60	32.00	0.00	0.00	0.00	0.00	1,593.60	32.00
CA SPSL CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,195.20	24.00	1,195.20	24.00
CA SPSL CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL ADD	1,195.20	24.00	0.00	0.00	0.00	0.00	1,195.20	24.00
CA SPSL CR	796.80	16.00	0.00	0.00	1,195.20	24.00	1,992.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,288.00	40.00	1,288.00	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	257.60	8.00	257.60	8.00
CA SPSL CR	0.00	0.00	404.56	8.00	0.00	0.00	404.56	8.00
CA SPSL ADD	0.00	0.00	2,022.80	40.00	0.00	0.00	2,022.80	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,992.00	40.00	1,992.00	40.00
CA SPSL ADD	1,195.20	24.00	0.00	0.00	796.80	16.00	1,992.00	40.00
CA SPSL CR	2,022.80	40.00	0.00	0.00	0.00	0.00	2,022.80	40.00
CA SPSL ADD	1,618.24	32.00	0.00	0.00	0.00	0.00	1,618.24	32.00
CA SPSL CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL ADD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	0.00	0.00	0.00	0.00	1,461.60	40.00	1,461.60	40.00
CA SPSL ADD	0.00	0.00	0.00	0.00	1,461.60	40.00	1,461.60	40.00
CA SPSL CR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CA SPSL CR	2,012.00	40.00	0.00	0.00	0.00	0.00	2,012.00	40.00
CA SPSL ADD	1,207.20	24.00	0.00	0.00	0.00	0.00	1,207.20	24.00
CA SPSL CR	1,274.88	32.00	0.00	0.00	0.00	0.00	1,274.88	32.00
CA SPSL ADD	1,274.88	32.00	0.00	0.00	0.00	0.00	1,274.88	32.00
CA SPSL CR	1,593.60	32.00	0.00	0.00	0.00	0.00	1,593.60	32.00
CA SPSL CR	1,992.00	40.00	0.00	0.00	0.00	0.00	1,992.00	40.00
CA SPSL ADD	1,593.60	32.00	398.40	8.00	0.00	0.00	1,992.00	40.00

Gross Pay 183,074.78
 Add 8% Payroll Tax 14,645.98
 Add 7.5% Worker's Comp 13,730.61
Totals 211,451.37

	Total	Belmont	Burlingame	East Palo Alto	Foster City	Hillsborough	Menlo Park	North Fair Oaks	Redwood City	San Carlos	San Mateo	West Bay	County Franchised Area
Total Operating Cost RY 2023	67,212,051	4,342,766	6,454,612	2,962,614	4,113,871	2,154,640	7,048,371	2,186,393	12,387,473	6,233,749	15,552,488	1,162,683	2,612,392
Requested COVID-19 Costs, Allocated	292,694	18,912	28,108	12,902	17,915	9,383	30,694	9,521	53,945	27,147	67,728	5,063	11,376
Adjusted Total Operating Cost RY 2023	67,504,745	4,361,678	6,482,721	2,975,515	4,131,786	2,164,023	7,079,065	2,195,914	12,441,418	6,260,895	15,620,215	1,167,746	2,623,768
COVID-19 Costs adjustment percentage	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%	0.435%