



BOARD OF DIRECTORS

Meredith Matthews, City of Arcata, **Chair**
Michelle Lewis-Lusso City of Blue Lake, **Vice Chair**
Leslie Castellano, City of Eureka
Randy Cady, City of Ferndale
Steve Madrone, County of Humboldt
Frank Wilson, City of Rio Dell

Meeting Agenda

Thursday, September 11, 2025, at 5:30 PM
Eureka City Council Chamber
502 K Street
Eureka, CA

HOW TO PARTICIPATE

The public is invited to attend and participate in the HWMA Board of Directors meeting using any of the following methods.

1. IN-PERSON

The public can attend and provide in-person comments during the meeting on regular agenda items and during Oral/Written Comment.

2. REMOTE

As a courtesy, and technology permitting, members of the public may continue to observe and participate remotely through the Zoom platform. HWMA cannot guarantee that the public's access to teleconference technology will be uninterrupted, and technical difficulties may occur from time to time. In those instances, so long as there is a Board quorum and the public may still attend the meeting in person, the meeting will continue.

- a. Zoom <https://us06web.zoom.us/j/87272840425>
- b. Zoom Phone Numbers. +17207072699, Meeting ID: 87272840425

During the meeting, each period for public comment will be announced, and participants may use Zoom's "Raise Hand" feature to request to speak. If calling in via Zoom use *9 to raise and lower your hand. The meeting host will call on you, by name or last four digits of your phone number and enable the microphone when it is your turn to speak. To ensure the orderly meeting conduct, providing your name is encouraged, but not required.

3. EMAIL

The public may submit public comment via email to board@hwma.net. Any comments received up until 3:00 pm of the meeting date will be:

- a. Distributed to Board members via email prior to the meeting,
- b. Referenced and attached to the meeting minutes.

Such email comments must identify the agenda item number in the subject line of the email. Comments received will be read into the record by staff, with a maximum

allowance of three minutes (approximately 500 words) per individual comment, subject to the Chair's discretion. If a comment is received after the agenda item is heard, but before the close of the meeting, the comment will still be included as part of the written record of the meeting but will not be read into the record during the meeting.

4. TO WATCH OR LISTEN ONLY

The public may view the meeting on one-way video feed on at Access Humboldt's YouTube Channel at www.youtube.com/c/accesshumboldt/live or

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Accessibility: Accommodations and access to HWMA meetings for people with special needs must be requested in advance of the meeting at (707) 268-8680 or emailing board@hwma.net. The Eureka City Council Chamber room is ADA accessible. This agenda and other materials are available in alternative formats upon request.

1. Call to Order and Roll Call at 5:30 PM

2. Consent Calendar

All matters listed under the Consent Calendar are considered to be routine by the HWMA Board and will be enacted upon by one motion, unless a specific request for review is made by a Board Member or a member of the public. The Consent Calendar will not be read. There will be no separate discussion of these items unless pulled for discussion.

- a. Approve Minutes from the July 10, 2025, HWMA Board of Directors Meeting.
- b. Review and Approve Draft May 2025 Financial Reports.
- c. Review and Approve Draft June 2025 Financial Reports.

3. Oral and Written Communications

This time is provided for people to address the Board or to submit written communications concerning matters not on this agenda. Board Members may respond to statements, but any request that requires Board action will be referred to staff for review. Reasonable time limits may be imposed on both the total amount of time allocated for this item, and on the time permitted to each individual speaker. Such time allotment or portion thereof shall not be transferred to other speakers.

4. Proposed Revision to HWMA Financial Policy 3020.3

5. Proposed Revision to HWMA Policy 6010 Labor Charges

6. Receive Presentation on New Pit Scale.

7. Receive Presentation on Potential for 457 Deferred Compensation Plan Match

8. Standing Item: Board Member Reports.

9. Standing Item: Executive Director's Report.

10. Closed Session: It is the intention of the Board of Directors to meet in closed session for one item:

- a. Closed session pursuant to Government Code 54956.8 Real Property to consider potential price and terms of purchase of Property APN 405-081-0039.

11. Adjourn.



BOARD OF DIRECTORS

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Leslie Castellano, City of Eureka
Randall Cady, City of Ferndale
Steve Madrone, County of Humboldt
Frank Wilson, City of Rio Dell

Minutes

Thursday, July 10, 2025, at 5:30 PM
Eureka City Council Chamber

Present: Meredith Matthews, Randall Cady, Steve Madrone, Frank Wilson.
Absent: Michelle Lewis-Lusso, Leslie Castellano
Staff: Eric Keller-Heckman, Hilary Schwartz, Helder Morais
Legal Counsel: Nancy Diamond

1. Call to Order and Roll Call at 5:30 PM

Chairperson Matthews called the meeting to order at 5:32 PM. A quorum was present and acting.

2. Consent Calendar

- a. Approve Minutes from the June 12, 2025, meeting of the HWMA Board of Directors.
- b. Review and Approve Declaration of Equipment as Surplus Property
- c. Review and Approve Draft April 2025 Financial Reports.
- d. Authorize the Executive Director to enter into real property negotiations for acquisition of Assessor’s Parcel No. 4054-081-039-000 adjacent to the Cummings Road Landfill.
- e. Approve Request for Proposals for “Registered Professional Forestry Services.”
- f. Approve Amendment No. 4 with Nancy Diamond for Legal Services.

Chairperson Matthews inquired if the Directors would like to pull any items from the Consent Calendar, and no requests were received. **Chairperson Matthews** opened the floor to public comment, and no public comment on the Consent Calendar was received.

Motion: **Director Cady** motioned, and **Director Wilson** seconded, to approve the items a) through f) of the Consent Calendar as delivered.

Action: Approve the Motion as made by **Director Cady** and seconded by **Director Wilson**.

Ayes: Unanimous

Noes: None

Absent: **Director Lewis-Lusso** and **Director Castellano**

3. Oral and Written Communications

Chairperson Matthews opened the floor to public comment regarding items not on the agenda. No public comment was received.

Chairperson Matthews closed the floor to public comment.

4. Elect Authority Officers for Fiscal Year 2025-2026.

Chairperson Matthews expressed that she had enjoyed her two-year tenure as Chairperson and was willing to step down or continue to serve in that capacity. **Director Wilson** expressed support for **Chairperson Matthews'** continued leadership.

Motion: **Director Madrone** motioned, and **Director Cady** seconded, to re-elect **Chairperson Matthews** as Chairperson and **Director Lewis-Lusso** as Vice Chair of the HWMA Board of Directors for Fiscal Year 2025-2026.

Action: Approve the Motion as made by **Director Madrone** and seconded by **Director Cady**.

Ayes: Unanimous

Noes: None

Absent: **Director Lewis-Lusso** and **Director Castellano**

5. Review and Approve Board of Directors Calendar for Fiscal Year 2025-2026

Executive Director Keller-Heckman explained that, as in prior years, staff recommends there be no meetings scheduled in August or December. Staff further recommends that the current schedule of meetings – held the second Thursday of each month at 5:30 pm in the Eureka City Council chambers – remain unchanged for Fiscal Year 2025-2026.

Chairperson Matthews opened the floor to public comment. No public comment was received.

Chairperson Matthews closed the floor to public comment.

Motion: **Director Madrone** motioned, and **Director Wilson** seconded, to approve the Board of Directors Calendar for Fiscal Year 2025-2026 as presented.

Action: Approve the Motion as made by **Director Madrone** and seconded by **Director Wilson**.

Ayes: Unanimous

Noes: None

Absent: **Director Lewis-Lusso** and **Director Castellano**

6. Approve Resolution 2026-02 for the Collection of Integrated Waste Management Fees Table 9: Recyclable Material Processing Fee

Executive Director Keller-Heckman explained that when comparing the approved minimum fee of \$9.00 for Recyclable Materials to the Authority's scale software, staff determined that the software would round the price up to \$9.25. **Executive Director Keller-Heckman** estimated that this issue would impact approximately one customer per day who disposed of between 100 and 120 lbs of recyclable materials. Staff recommends the Board approve Resolution 2026-02 for the Collection Integrated Waste Management

Fees Table 9, to reflect a correct minimum fee of \$9.25 for up to 120 lbs of recyclable materials.

Chairperson Matthews opened the floor to public comment. No public comment was received.

Chairperson Matthews closed the floor to public comment.

Motion: **Director Cady** motioned, and **Director Madrone** seconded, to approve Resolution 2026-02 for the Collection of Integrated Waste Management Fees Table 9: Recyclable Material Processing Fee, as presented.

Action: Approve the Motion as made by **Director Cady** and seconded by **Director Madrone**.

Ayes: Unanimous

Noes: None

Absent: **Director Lewis-Lusso** and **Director Castellano**

7. **Review and Approve Revisions to HWMA Policy Handbook Policy Series 2000 “Personnel” and Approve Resolution 2026-03 “A Resolution of the HWMA Board of Directors Updating the HWMA Policy Handbook Series 2000-Personnel.”**

Executive Director Keller-Heckman delivered a presentation to the Board regarding proposed changes to the HWMA Policy Handbook Series 2000-Personnel. The last comprehensive update of the handbook was completed in 2019, and proposed edits are presented in tracked changes for ease of review against current language. Generally, the intent of the proposed edits is to align the handbook with state and federal law and current Authority practices. **Executive Director Keller-Heckman** explained that the HWMA policy handbook was reviewed by general counsel and an independent HR consultant and then compared with current state and federal law. Following their review, updated proposed language was drafted, incorporating comments and clarifications from general counsel and the independent HR consultant.

Executive Director Keller-Heckman advised that while the Board was free to approve Resolution 2026-03 as presented, substantive direction on any specific items might result in the item returning to the Board at a future date. **Chairperson Matthews** asked for more information about the proposed change to the probationary period from six months to twelve months for new employees. **Executive Director Keller-Heckman** explained that, particularly in Operations, staff felt that six months was not long enough to assess a probationary employee’s fit and potential growth in their role with the Authority. He added that the proposed changes would also allow employees to draw on their Vacation and Holiday leave hours during their probationary period, and that the probationary period changes would not affect current employees subject to internal promotion or lateral moves.

Executive Director Keller-Heckman provided the Board with details regarding proposed changes to the following specific policies:

- Language related to Equal Employment Opportunity in **Policies 2002 and 2003** has been relocated to a more appropriate location in the handbook.
- **Policy 2104**, related to overtime and the Authority work week, has been updated and expanded to mirror state law requirements and current Authority practices.
- **Policy 2115**, related to part-time employees, has been updated to provide part-time employees the same rate of sick time accrual as full-time employees, in compliance with state law.
- **Policy 2200**, related to attendance and leave policies, has been substantially updated to include a myriad of new types of leave now protected by state law.
- **Policy 2410** has been updated to extend the HWMA probationary period from six months to twelve months to provide for new employees only.
- **Policy 2463**, related to meal and rest breaks, has been expanded to reflect current Authority practices per state law.
- **Policy 2700** now houses the relocated language related to Equal Employment Opportunity, as well as other policies related to harassment, discrimination, and other protections per state law.

Chairperson Matthews inquired if any employees would be receiving retroactive pay because of the revisions to the overtime policy. **Executive Director Keller-Heckman** replied that there would not, because the policy handbook now reflects current practice, which is already compliant with current law. **Chairperson Matthews** inquired if there was a policy that sets the frequency of policy handbook updates. **Executive Director Keller-Heckman** responded that staff would look at creating such a policy to ensure all legislative updates and procedure changes are incorporated into the handbook at regular intervals. **Director Madrone** expresses his support for the comprehensive nature of the policy handbook updates presented.

Chairperson Matthews opened the floor to public comment. No public comment was received.

Chairperson Matthews closed the floor to public comment.

- Motion:** **Director Cady** motioned, and **Director Madrone** seconded, to approve Resolution 2026-03 “*A Resolution of the HWMA Board of Directors Updating the HWMA Policy Handbook Series 2000-Personnel,*” as presented.
- Action:** Approve the Motion as made by **Director Cady** and seconded by **Director Madrone**.
- Ayes:** Unanimous
- Noes:** None
- Absent:** **Director Lewis-Lusso** and **Director Castellano**

8. Standing Item: Board Member Reports

Chairperson Matthews reported data provided by Bright and Green Humboldt on zero waste activities in the City of Arcata during the recent Oyster Fest and Fourth of July festivities, including an estimated 85% total diversion rate.

9. Standing Item: Executive Director's Report

Executive Director Keller-Heckman had no further reports.

10. Closed Session

It is the intention of the Board of Directors to meet in closed session for one item, pursuant to Government Code 54956.8 Real Property, to consider the potential price and terms of purchase of APN 405-081-0036.

Chairperson Matthews adjourned the meeting to Closed Session at 5:51 pm.

11. Report Out of Closed Session: No report.

Chairperson Matthews adjourned the Closed Session at 6:23 pm.



HUMBOLDT WASTE
MANAGEMENT AUTHORITY

Staff Report

DATE: September 4, 2025.

For Meeting of: September 11, 2025

FROM: Hilary Schwartz, Director of Finance

SUBJECT: Item 2b)
Receive Draft May 2025 Financial Reports

RECOMMENDED ACTION: Voice Vote

- 1) Review and Approve Draft May 2025 Financial Reports

DISCUSSION:

Background:

Each month, staff presents an update on the Authority's financials based on activity to-date for the current month. This enables staff to provide a complete presentation of the full financial activity for that period, as financial data will have been recorded and finalized for the reporting period at that point.

Each year, pending the finalization of the Authority's financial audit, these financial reports are presented as *preliminary* financial reports. Once the audit is finalized and staff closes out the prior year, information presented will represent accurate to-date financial activity and will be marked as such.

The Authority's cash position is comprised of five accounts: 1) the Authority's checking account, which handles the day-to-day expenses and holds the Operating Reserve; 2) the Cummings Road Landfill Pledge of Revenue Money Market account; 3) The Capital Improvement Plan Money Market account; and 4) The Benefits and Rate Stabilization Money Market account. The combined value of these accounts equals the total cash available for Authority reserves and operating cash. The current value of the Authority operating fund and combined reserve funds as of May 31, 2025, are as follows:

Cash on hand	\$	2,185,415.59
Operating Reserve	\$	1,474,885.72
CRL Pledge of Revenue	\$	151,841.13
Capital Improvement Fund	\$	1,080,946.40
Benefits and Rate Stabilization Funds	\$	550,000.00
Long-Term Funding	\$	140,218.78

Authority Financials:

Attachment 2b.1 contains the draft May 2025 financial reports, for Board review and discussion. An analysis of that information as it relates to revenues and expenses, and current month disbursements to vendors and employees, is provided herein.

Revenues:

Revenues for May 2025 performed at approximately 1.2% below budget estimates for Fiscal Year 2024-25. These estimates encapsulate all activity throughout the Authority, although finances will be influenced by future payouts of fees passed through to Member Agencies, revenue shares for salvaged materials sales, and the delayed receipt of grant revenues for grant-based projects. In May 2025, greenwaste, recycling, and satellite solid waste revenues were higher than budget projections.

Staff continues to monitor diversion programs in terms of not only cost, but self-sustaining viability. At present, all divisions are fully funded from self-sustaining revenues or fees passed through from Self-Haul, Franchise, and Satellite Facility tipping fees.

Expenses:

Operating expenses for May 2025 were approximately 4.6% below budget estimates, including some one-time expenses related to depreciation of Authority assets, and quarterly payments to Member Agencies for pass-through payments. In May 2025, increased facility maintenance costs, were offset by lower-than-expected transportation and disposal costs.

Staff continues to maintain strong control of ongoing expenses, which have averaged about 7.3% below budget projections year to date in the current fiscal year.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2b.1 (*Statement of Cash Flow*) for the month of May 2025. These disbursements are comprised primarily of day-to-day costs, representing \$483,619 in transportation and disposal costs, \$257,869 in payroll and employee benefit costs, and \$3,112 in pass-through allocations to member agencies.

Staff's Recommendation:

Staff recommends that the Board review and approve the draft May 2025 Financial Reports.

Attachments:

- 2) Draft May 2025 Financial Reports



Humboldt Waste Management Authority

Draft Balance Sheet

As of May 31, 2025

Attachment 2b.1

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Checking - Umpqua Bank	3,525,594.51
1001 CRL Pledge-8913	148,915.27
1002 Rate Reserve-6008	681,855.48
1003 CIP-3488	1,117,765.12
1010 Petty Cash	108.10
1015 Change Bank	5,500.00
Total Bank Accounts	\$5,479,738.48
Accounts Receivable	
1020 Accounts Receivable	902,773.59
1030 Allowance for Doubtful Accounts	0.00
Total Accounts Receivable	\$902,773.59
Other Current Assets	
1025 A/R - Other	0.00
1045 Prepaid Expenses	7,110.74
1050 Prepaid Insurance	32,772.19
1055 Undeposited Funds	86,195.95
Due from Other Governments	0.00
Total Other Current Assets	\$126,078.88
Total Current Assets	\$6,508,590.95
Fixed Assets	
1100 Land - Admin	2,809,139.62
1200 Land Improvements	
1201 Admin	1,546,527.91
1202 Transfer Station	699,978.50
1203 HHW	7,050.00
1204 Landfill	20,334.51
Total 1200 Land Improvements	2,273,890.92
1300 Buildings	
1301 Admin	0.00
1302 Transfer Station	2,978,507.25
1303 HHW	300,742.17
1305 Recycling	19,885.53
Total 1300 Buildings	3,299,134.95

Humboldt Waste Management Authority

Draft Balance Sheet

As of May 31, 2025

	TOTAL
1400 Building Improvements	
1401 Admin	50,076.58
1402 Transfer Station*	396,766.35
1403 HHW	199,269.55
1404 Recycling	64,371.90
1405 Landfill	17,448.95
Total 1400 Building Improvements	727,933.33
1500 Equipment	
1501 Admin	32,730.11
1502 Transfer Station*	2,009,454.00
1503 HHW	69,740.72
1504 Landfill	321,495.46
1505 Recycling	159,817.65
1507 Programs	0.00
Total 1500 Equipment	2,593,237.94
1600 Office Equipment	
1601 Admin	34,056.66
1605 Recycling	0.00
Total 1600 Office Equipment	34,056.66
1700 Vehicles	
1701 Admin	28,790.62
1702 Transfer Station*	13,576.24
1703 HHW	46,079.18
1704 Landfill	65,792.28
Total 1700 Vehicles	154,238.32
1800 Software	
1801 Admin	69,573.89
Total 1800 Software	69,573.89
1900 Accumulated Depreciation	(7,587,715.71)
Total Fixed Assets	\$4,373,489.92
Other Assets	
1035 Deferred Outflows - Pension	817,458.00
1910 Waste Authority Permit	221,171.00
1920 Land Purchase Option - CRBAS	0.00
Total Other Assets	\$1,038,629.00
TOTAL ASSETS	\$11,920,709.87

Humboldt Waste Management Authority

Draft Balance Sheet

As of May 31, 2025

	TOTAL
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	696,142.73
Accounts Payable (A/P)	46,011.19
Total Accounts Payable	\$742,153.92
Credit Cards	
2005 2005 Umpqua Bank Visa	0.00
2006 Unassigned	(142.35)
2007 Heacock	10,278.85
2008 Schwartz	2,952.22
2009 Keller	440.71
Total 2005 2005 Umpqua Bank Visa	13,529.43
Total Credit Cards	\$13,529.43
Other Current Liabilities	
2010 Accounts Payable - Other	0.00
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	338.11
2022 Accrued Bank Charges	4,035.31
2025 Accrued CalPERS	0.00
2026 UAL CalPERS	0.00
2030 Accrued CalPERS - Clearing	0.00
2035 Accrued FWH/MED	0.00
2040 Accrued Payroll	0.00
2045 Accrued PR Taxes	0.00
2050 Accrued PTO	269,460.14
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
2065 Deferred Revenue - DOC/AB939	42,744.58
2070 Deferred Revenue - OPP	26,273.70
2071 Deferred Revenue - Tire Grant	20,235.86
2075 Garnishments Payable	0.00
2076 Current Portion LT Liability	120,692.74
2080 Note Payable - Chase	0.00
24000 Payroll Liabilities	0.00
24001 Garnishment -Weaver	0.00
Total 24000 Payroll Liabilities	0.00
Total Other Current Liabilities	\$483,780.44
Total Current Liabilities	\$1,239,463.79

Humboldt Waste Management Authority

Draft Balance Sheet

As of May 31, 2025

	TOTAL
Long-Term Liabilities	
2100 Deferred Inflows - Pension	32,286.00
2110 Landfill Closure Estimated	10,191,438.00
2130 Lease Payable - Financial Pacif	494,153.03
2135 Less Current Portion LT Liability	(120,692.74)
2140 Net Pension Obligation	1,232,113.00
Total Long-Term Liabilities	\$11,829,297.29
Total Liabilities	\$13,068,761.08
Equity	
3000 Opening Balance Equity	0.00
3010 Investment in Capital Assets	4,263,164.00
3030 Prior Period Adjustments	(84,164.75)
3200 Retained Earnings	(6,460,330.78)
Net Income	1,133,280.32
Total Equity	\$ (1,148,051.21)
TOTAL LIABILITIES AND EQUITY	\$11,920,709.87



Humboldt Waste Management Authority

Statement of Cash Flows

May 2025

Attachment 2b.1

	TOTAL
OPERATING ACTIVITIES	
Net Income	78,322.35
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1020 Accounts Receivable	132,470.98
1045 Prepaid Expenses	7,110.66
1050 Prepaid Insurance	32,772.14
2000 Accounts Payable	(27,365.30)
Accounts Payable (A/P)	45,611.19
2006 2005 Umpqua Bank Visa:Unassigned	(142.35)
2007 2005 Umpqua Bank Visa:Heacock	7,425.66
2008 2005 Umpqua Bank Visa:Schwartz	(10,127.94)
2009 2005 Umpqua Bank Visa:Keller	(2,422.08)
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	0.00
2022 Accrued Bank Charges	789.79
2025 Accrued CalPERS	0.00
2035 Accrued FWH/MED	0.00
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
24001 Payroll Liabilities:Garnishment -Weaver	0.00
Total Adjustments to reconcile Net Income to Net Cash provided by operations:	186,122.75
Net cash provided by operating activities	\$264,445.10
FINANCING ACTIVITIES	
2130 Lease Payable - Finanical Pacif	(10,241.28)
Net cash provided by financing activities	\$ (10,241.28)
NET CASH INCREASE FOR PERIOD	\$254,203.82
Cash at beginning of period	5,311,730.61
CASH AT END OF PERIOD	\$5,565,934.43



Humboldt Waste Management Authority

Bill Payment List

May 2025

Attachment 2b.1

DATE	NUM	VENDOR	AMOUNT
1000 Checking - Umpqua Bank			
05/01/2025	ACH-013214003	Humana Insurance	-4,069.04
05/01/2025	BP307	PG&E 053-6	-2,652.09
05/01/2025	BP309	Blue Shield of California	-34,889.44
05/10/2025	L4MHY7FRYJ	City of Eureka Water	-691.87
05/10/2025	6KFT565KCC	City of Eureka Water	-606.87
05/02/2025	CBB84X0RYH8E	Valeo Networks	-4,356.74
05/10/2025	416e0b7b21ad0c9	Mission Linen Supply	-1,046.16
05/10/2025	8cb5b7c416594f7	Mission Linen Supply	-1,066.40
05/15/2025	BP318	Empower	-225.00
05/15/2025	D-324063-051425	Valley Pacific Petroleum Services, Inc	-5,471.94
05/07/2025	BP320	Zultys, Inc.	-714.92
05/15/2025	BP322	FedEx	-43.84
05/15/2025	CBNIPH0U7KVP	Valeo Networks	-712.69
05/10/2025	BP323	Verizon Wireless	-413.52
05/14/2025	658776	Humboldt Community Services District	-42.34
05/19/2025	2505044325004	PG&E 550-3	-94.51
05/15/2025	1002910574	CalPERS	-7,655.02
05/15/2025	1002910576	CalPERS	-1,426.00
05/15/2025	1002910575	CalPERS	-6,742.98
05/15/2025	100728	AT&T Calnet	-39.24
05/15/2025	100733	Stewart Telecommunications	-2,575.93
05/15/2025	100729	BDI	-344.65
05/15/2025	100727	Miller Farms Nursery, Inc	-93.50
05/15/2025	100734	Humboldt Organic Solutions, LLC	-64,499.19
05/15/2025	100735	Lawrence & Associates	-3,762.50
05/15/2025	100725	Access Humboldt	-101.40
05/15/2025	100731	New Directions	-490.00
05/15/2025	100726	Pacific Paper Co.	-23.67
05/15/2025	100732	Jamie Corsetti, CPA	-100.00
05/15/2025	100730	DCI Builders	-550.42
05/15/2025	SPACH262	Airgas USA, LLC	-1,079.91
05/15/2025	SPACH263	Mendes Supply Company	-131.30
05/15/2025	SPACH264	United Rentals	-694.58
05/15/2025	SPACH265	Blue Dream HR LLC	-2,100.00
05/29/2025	100739	Humboldt Recycling	-25,161.90
05/29/2025	100738	Humboldt Sanitation	-13,713.21
05/29/2025	100746	North Coast Fabricators.	-333.45
05/29/2025	100751	Recology Humboldt County Samoa	-2,555.71
05/29/2025	100742	Law Offices of Nancy Diamond	-2,360.25
05/29/2025	100754	Picky. Picky, Picky Surplus, Inc	-642.66
05/29/2025	100753	Mad River Union	-202.00
05/29/2025	100740	City of Eureka Discharge Fees	-4,425.00
05/29/2025	100741	WM Corporate Services, Inc	-6,202.58

Humboldt Waste Management Authority

Bill Payment List

May 2025

DATE	NUM	VENDOR	AMOUNT
05/29/2025	100736	Wahlund Construction, Inc	-19,533.56
05/29/2025	100747	Lost Coast Communications, Inc	-750.00
05/29/2025	100748	Industrial Electric	-3,435.09
05/29/2025	100752	Humboldt Area Chapter CSDA	-50.00
05/29/2025	100743	Mad River Community Hospital.	-1,225.00
05/29/2025	100749	Copiers Plus	-248.72
05/29/2025	100750	Pierson Building Center	-273.81
05/29/2025	100745	DCI Builders	-44,050.00
05/29/2025	100744	Bettendorf Enterprises, Inc	-986.25
05/29/2025	100737	James L. Able Forestry Consultants, Inc	-427.00
05/28/2025	CB6F60	Western Health Advantage	-6,997.94
05/29/2025	BP333	CalPERS	-6,751.61
05/29/2025	BP334	CalPERS	-1,426.00
05/29/2025	BP335	CalPERS	-7,522.17
05/27/2025	2505092796185	PG&E 724-3	-2,200.58
05/29/2025	34564	Thumpers Mechanical	-6,807.00
05/30/2025	BP337	Redheaded Blackbelt	-250.00
05/15/2025	BP338	Recology Humboldt County	-225.00
05/27/2025	2505115169752	PG&E 053-6	-2,544.92
05/30/2025	BP341	Empower	-225.00
05/29/2025	SPACH271	Clean Harbors Environmental Services	-31,996.00
05/29/2025	SPACH269	World Oil Environmental Services	-314.00
05/29/2025	SPACH270	EcoHeroShow, LLC	-12,500.00
05/29/2025	SPACH266	Streamline	-375.00
05/29/2025	SPACH268	United Rentals	-1,568.16
05/29/2025	SPACH267	Dry Creek Landfill	-529,396.81
05/21/2025	4764148	Optimum Business	-440.90
Total for 1000 Checking - Umpqua Bank			\$ -887,624.94
2005 2005 Umpqua Bank Visa			
2007 Heacock			
05/06/2025		Pollack Peacebuilding Systems, Inc.	2,403.00
Total for 2007 Heacock			\$2,403.00
Total for 2005 2005 Umpqua Bank Visa			\$2,403.00
Not Specified			
05/27/2025	VC-M280115	Mendes Supply Company	0.00
Total for Not Specified			\$0.00



Humboldt Waste Management Authority

Draft A/R Aging Summary

As of May 31, 2025

Attachment 2b.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
A-1 Cleaning Service	34.63				\$34.63
Abercrombie Construction	207.18				\$207.18
Above Board Construction and Roofing	173.17	1,100.59			\$1,273.76
ACGC Inc.	720.99				\$720.99
Advanced Security Systems	88.51				\$88.51
Alchemy Construction Inc.	227.81				\$227.81
Alcohol Drug Care Services			34.63		\$34.63
American Integrated Services Inc.	380.97				\$380.97
Arbaugh Rentals	33.33				\$33.33
Arcata House Partnership	26.94				\$26.94
Arnold's Family Construction LLC	334.07	63.95			\$398.02
Arrow Property Management	89.27	28.86			\$118.13
Arts Roofing LLC	1,768.24				\$1,768.24
Atkins-Salazar Construction	101.25				\$101.25
Ayres Enterprises	13.47	13.47	74.90		\$101.84
Bayside Garden Supply	111.60				\$111.60
Bear River Band of the Rohnerville Rancheria	35.00				\$35.00
Bedliners Plus	307.86				\$307.86
Bethel Church	367.66				\$367.66
Bettendorff Trucking - Shop	113.52				\$113.52
Bigfoot Construction Inc.	17.32				\$17.32
Black Diamond Construction	90.43				\$90.43
Blackwell Construction	538.02	294.39			\$832.41
Blossom Landscaping & Handyman Service	1,535.96	506.40			\$2,042.36
Blue Lake Enterprises	448.32				\$448.32
Blue Sky Roofer		402.14			\$402.14
Bluestone Landscapes	54.66				\$54.66
Bob White Electric		17.32			\$17.32
Bode Construction	172.59				\$172.59
Brian Lawrence Construction				17.32	\$17.32
Broadway Medical Service and Supply Inc.	13.47				\$13.47
Broadway Trailer Park	203.95				\$203.95
Buddy's Auto Center	1,593.16				\$1,593.16
Bureau of Land Management Arcata	44.71	30.79			\$75.50
Cal Poly Humboldt- Garbage	4,768.29				\$4,768.29
Campton Electric	173.17				\$173.17
Carpet Depot	575.20				\$575.20
Carter & Company	12.00				\$12.00
CDH Painting	53.87				\$53.87
Century Service Center	841.29				\$841.29
Chris Lehto Electric	17.80				\$17.80
City of Arcata	20,918.28				\$20,918.28
City of Eureka - Environmental Services		2,500.00			\$2,500.00
City of Eureka - Facilities				12.00	\$12.00
City of Eureka - Harbor	71.19				\$71.19

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of May 31, 2025

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
City of Eureka - Parks	88.11				\$88.11
City of Eureka - Sewer Collections	6,187.90				\$6,187.90
City of Eureka - Streets	48.10	39.00			\$87.10
City of Eureka - Uplift Eureka	171.26				\$171.26
City of Fortuna	392.00				\$392.00
City of Rio Dell	5,000.00				\$5,000.00
Clayton Construction	53.87				\$53.87
Coast Seafoods Company	319.99				\$319.99
Coastal Business Systems Inc.	101.98				\$101.98
Colburn Electric	548.87				\$548.87
Cottage Construction	295.59				\$295.59
Craig Kubacki		169.32		184.71	\$354.03
Craig Mayberry	570.73	150.24	23.09		\$744.06
Curb Appeal Construction	1,379.64	129.37			\$1,509.01
Cutten Schools	112.23	61.64		(1.00)	\$172.87
Darryl Berg Painting	12.00	30.17			\$42.17
David Allen Construction	150.08				\$150.08
DCI Construction	227.04				\$227.04
Del Biaggio Dairy	163.55				\$163.55
Delta Mattress & Sofa Outlet	561.83				\$561.83
Dennis Byrd Construction	132.77				\$132.77
Developed Employment Services	153.17				\$153.17
Diamond Drywall	352.12			150.08	\$502.20
DS Construction	230.89	209.73			\$440.62
Duncan Electric	121.12				\$121.12
Earth Care Landscaping	32.71				\$32.71
Eel River Transportation & Salvage	411.60				\$411.60
Eric Finkle	35.09				\$35.09
Eureka City Schools	5,858.88				\$5,858.88
Eureka Floor Carpet One	54.59				\$54.59
Eureka Glass Co. Inc.	285.22				\$285.22
Eureka Housing Authority	1,193.30				\$1,193.30
Eureka Humboldt Fire Extinguisher	88.51				\$88.51
Eureka Overhead Door Company	273.67				\$273.67
Eureka Rehabilitation & Wellness				(15.00)	\$ (15.00)
Eureka Rescue Mission	379.05				\$379.05
Eureka the Pentecostal Church	36.00				\$36.00
Eureka Vacation Rentals Inc.	37.03				\$37.03
Evergreen Landscape	77.42				\$77.42
Extremely Floored				(23.49)	\$ (23.49)
Figas Construction	136.61				\$136.61
Fitz It Right Plumbing	345.23	351.09	152.91		\$849.23
Forbes Cabinets	550.30				\$550.30
Forest Builder 707	962.05				\$962.05
Francis Carrington	78.89				\$78.89

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of May 31, 2025

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Frank Zabel Trucking Inc.	71.19				\$71.19
Frazier Rental & Development	319.75				\$319.75
Furniture Design Center	770.09				\$770.09
G M Pavlich	46.64				\$46.64
Genevieve Schmidt	8.00				\$8.00
Glendale Mobile Estates	232.81				\$232.81
GR Sundberg Inc.	346.34				\$346.34
Granada Rehabilitation		40.00			\$40.00
Green Diamond Resource Co.	65.00				\$65.00
Griz Handyman Service	28.86				\$28.86
Hamanaka Painting	295.44				\$295.44
Handle It Junk Removal	2,399.35				\$2,399.35
HCAR	145.59				\$145.59
Hemmingsen Pavement Solutions	53.87				\$53.87
Hooven & Co.	461.78				\$461.78
Houseworth Construction		71.19			\$71.19
Humboldt Bay Harbor District	214.66				\$214.66
Humboldt Community Service District	89.72				\$89.72
Humboldt Countertops	443.48				\$443.48
Humboldt County Animal Shelter	109.67				\$109.67
Humboldt County Building Maintenance	87.50				\$87.50
Humboldt County DHHS	471.41				\$471.41
Humboldt County Parks	1,749.24	1,325.85		104.00	\$3,179.09
Humboldt County Sheriffs Office			277.07		\$277.07
Humboldt Fence Company	75.99				\$75.99
Humboldt Mechanical Solutions	107.75				\$107.75
Humboldt Moving & Storage	73.12	(52.70)			\$20.42
Humboldt Plaza				2.97	\$2.97
Humboldt Sanitation & Recycling	88,447.59				\$88,447.59
Island State Construction	257.83				\$257.83
J & G Lawn and Garden	109.31	83.99			\$193.30
J & J Rentals	725.38				\$725.38
Jacoby Creek Real Estate	84.66	44.25			\$128.91
James Poovey	43.50				\$43.50
Janowski Builders	62.03				\$62.03
JDS Construction	499.46	604.17	537.30		\$1,640.93
Jim Groeling & Associates	34.63				\$34.63
Jitter Bean Coffee Co.		5.98			\$5.98
JLF Construction	329.71				\$329.71
JNG Insulation Pros	507.97				\$507.97
JNM Construction	466.89				\$466.89
John H Kruger Plaster & Drywall	547.83	255.65			\$803.48
Johnny's Flooring & Window Coverings	21.80				\$21.80
Johnston Construction	47.37	9.33			\$56.70
Juells Electric	19.24				\$19.24

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of May 31, 2025

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Justin Adams Construction	159.70				\$159.70
Karges Flooring	157.47		153.93		\$311.40
Kramer Investment Corp.	150.54				\$150.54
Landscaping Ventures Inc.	142.38	475.48	12.00	1,719.65	\$2,349.51
Lawn Care Plus	823.11				\$823.11
LDH Construction	773.50				\$773.50
Living Styles	242.89				\$242.89
LJG BUILDERS LLC	275.14	84.66			\$359.80
Lorenzo Properties	152.00				\$152.00
Lost Coast Brewery & Cafe	30.79				\$30.79
Lost Coast Rentals		40.41			\$40.41
Mad River Construction	207.09				\$207.09
Making Headway Center	484.86				\$484.86
Martin Bros Construction	138.54				\$138.54
Martin Construction	867.77	12.00			\$879.77
Matlock Construction	253.98	82.74			\$336.72
Mattress Recycling Council	2,447.64	3,875.43			\$6,323.07
McCrea Motors	113.52				\$113.52
McCullough Construction	554.14	1,443.08			\$1,997.22
McKenny & Sons Inc.	384.09				\$384.09
McMurray & Sons Inc.	12,158.37	7,194.88			\$19,353.25
Milgard Manufacturing LLC - Sacramento	121.22				\$121.22
Miller Farms Nursery	28.86				\$28.86
Moores Sleepworld	165.27				\$165.27
Moranda Rentals			42.33		\$42.33
Mori Rental Properties	137.71				\$137.71
Mow-n-Trim	26.66				\$26.66
Munoz Osorio Construction	1,523.89				\$1,523.89
Munson Investments	12.00	113.98			\$125.98
Myrtle town Body Shop	76.97				\$76.97
Nelson Floors	25.17				\$25.17
New Century Yard Maintenance	276.48				\$276.48
New Horizon Drywall Construction	25.01				\$25.01
New Life Service Company	298.23				\$298.23
Next Generation Landscape & Design	32.71				\$32.71
Nichols Handy Work		78.48			\$78.48
Nick Frank	24.00				\$24.00
NOAA	135.00				\$135.00
North Coast Co-Op Arcata	40.41				\$40.41
North Coast Flooring Inc.	634.95				\$634.95
Northcoast Acoustics	178.57				\$178.57
Northcoast Childrens Service	80.60				\$80.60
Northcoast Environmental Construction	67.34		0.10		\$67.44
Northern Building Company	513.74				\$513.74
O & M Industries	240.51				\$240.51

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of May 31, 2025

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Ocean Gold Seafoods	15.39				\$15.39
Pacific Builders	339.66				\$339.66
Pacific Coast Rentals	203.89				\$203.89
Pacific Towing		69.27			\$69.27
Pierson Company	1,419.64				\$1,419.64
Point Pleasant MHP	369.42				\$369.42
Poletskis Appliance Center	138.53				\$138.53
Porter and Sons Painting	21.17	80.81		80.81	\$182.79
Primo Drywall & Construction Co.	394.45				\$394.45
Providence St. Josephs Hospital	440.00	440.00			\$880.00
Pure Water Spas	265.53	223.19			\$488.72
Quick Mow	74.65				\$74.65
Rainbow Self Storage	411.03				\$411.03
Ray Wolfe Construction	123.14				\$123.14
Recology Eel River	66,508.47				\$66,508.47
Recology of Arcata	129,911.52				\$129,911.52
Recology of Humboldt County	405,228.83				\$405,228.83
Recology Samoa	34,003.99				\$34,003.99
Redwood Acres Fair Grounds	486.79				\$486.79
Redwood Coast Real Estate Inc.	436.83	269.47	345.93	48.56	\$1,100.79
Redwood Community Action Agency	13.33			1.21	\$14.54
Redwood Marine Outdoors	12.00				\$12.00
Redwood Teen Challenge	2,054.49				\$2,054.49
Rentor	631.79				\$631.79
Resources Recycling & Recovery			612.80		\$612.80
Restif Cleaning Service	136.61				\$136.61
Revival Home Builders Inc.	135.00				\$135.00
RG Goolsby Construction	149.81	12.00	40.41	21.17	\$223.39
RH Construction	296.31	1,142.92			\$1,439.23
Rich's Body Shop	84.63				\$84.63
Rob Jordan Construction	1.50	30.79			\$32.29
Robert Donathan	29.32				\$29.32
Royal Gold	139.60				\$139.60
Royal Key, LLC			125.00		\$125.00
S & S Phelps Inc.	134.57				\$134.57
Samson Construction	598.40				\$598.40
Sanders Roofing Inc.	761.94				\$761.94
Schmidbauer Building Supply LLC.	694.61				\$694.61
Security Lock & Alarm	44.25				\$44.25
Sempervirens Gardening	153.08				\$153.08
Sequoia Construction	454.09				\$454.09
ServiceMaster	1,052.66	777.74			\$1,830.40
Sherlock Mini Storage				(12.68)	\$ (12.68)
Simple Visions	325.17				\$325.17
Sisu Extracts	2,443.62	2,459.91			\$4,903.53

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of May 31, 2025

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Six Rivers Mechanical Inc.	15.39				\$15.39
Six Rivers Property Management	13.47				\$13.47
Soilscapes Solutions LLC	153.93				\$153.93
Spinks Property Management	80.81				\$80.81
Stetzel Builders				3,135.20	\$3,135.20
Strombeck Construction	3,839.77				\$3,839.77
STS Construction	1,685.50	102.89	422.29		\$2,210.68
Susan Whitely / Eric Dugan	87.05				\$87.05
Swinerton Builders			2,375.65		\$2,375.65
T and T Roofing	1,970.03	764.53			\$2,734.56
TEMPORARY				494.50	\$494.50
The People of New Directions	538.02				\$538.02
Thomas Home Center	15.39				\$15.39
Timber Heritage Association	217.42			71.19	\$288.61
Tonis Restaurant	427.15				\$427.15
Tree Ventures Inc.	364.91	294.33	809.39	13.47	\$1,482.10
Ultimate Building Solutions	511.15				\$511.15
United Building	102.43				\$102.43
United Indian Health	382.90				\$382.90
US Fish and Wildlife Service	106.93				\$106.93
Vern McGaughey	838.04				\$838.04
Vern's Furniture	831.75				\$831.75
Wade Bray General Contractor	78.89	577.23			\$656.12
Wahlund Construction	392.51				\$392.51
Wallace and Hines Inc	135.00				\$135.00
Watson Well Service	23.09				\$23.09
Wayne Maples Plumbing	30.79				\$30.79
Wendt Construction	252.06				\$252.06
Westside Community Improvement Assoc.	802.85	1,268.03			\$2,070.88
William J Cosby Construction	26.94				\$26.94
Williamson Construction	668.57				\$668.57
Wing Inflatables	439.12	78.88			\$518.00
TOTAL	\$857,716.98	\$30,479.31	\$6,039.73	\$6,004.67	\$900,240.69



Humboldt Waste Management Authority

Draft A/P Aging Summary

As of May 31, 2025

Attachment 2b.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Airgas USA, LLC	574.83				\$574.83
AT&T Calnet	38.98				\$38.98
Bettendorf Enterprises, Inc		984.67			\$984.67
Blue Shield of California	41,994.56				\$41,994.56
City of Eureka Water	1,383.74				\$1,383.74
Clean Harbors Environmental Services	28,808.00				\$28,808.00
Copiers Plus	271.22				\$271.22
Dry Creek Landfill	470,280.47				\$470,280.47
Foster Striping		15,696.00			\$15,696.00
Holt of California			(1,871.83)		\$ (1,871.83)
Humana Insurance	4,601.72				\$4,601.72
Humboldt Cleaning Services LLC	400.00	400.00			\$800.00
Humboldt Community Services District	42.34				\$42.34
Humboldt County DHHS CUPA Fees	1,101.45				\$1,101.45
Humboldt Organic Solutions, LLC	66,668.01				\$66,668.01
Humboldt Recycling	19,478.36				\$19,478.36
Humboldt Sanitation	13,713.84				\$13,713.84
I-5 Tire, Inc.	1,530.00				\$1,530.00
Kernen Construction.	5,645.83				\$5,645.83
Law Offices of Nancy Diamond	1,850.00				\$1,850.00
Lawrence & Associates	1,155.00				\$1,155.00
Lifting Technologies LLC	9,299.52				\$9,299.52
Lost Coast Communications, Inc	750.00				\$750.00
Mad River Community Hospital.		2,302.34			\$2,302.34
Mad River Union	202.00				\$202.00
Mendes Supply Company	325.85				\$325.85
Microbac Laboratories, Inc	3,412.00				\$3,412.00
Miller Farms Nursery, Inc	255.92				\$255.92
Mission Linen Supply	2,640.70				\$2,640.70
NAPA	372.21				\$372.21
Pape Machinery	5,487.28				\$5,487.28
Peterson CAT	713.45				\$713.45
Pierson Building Center	3.90				\$3.90
Recology Eel River.	12.00				\$12.00
Recology Humboldt County	225.00				\$225.00
Recology Humboldt County Samoa	4,515.09				\$4,515.09
Shafer's Ace Hardware	116.27				\$116.27
Thumpers Mechanical		6,692.50			\$6,692.50
United Rentals		694.58			\$694.58
Valeo Networks	6,459.73				\$6,459.73
Valley Pacific Petroleum Services, Inc	5,596.98				\$5,596.98
Verizon Wireless	411.84				\$411.84
WM Corporate Services, Inc			2,762.20		\$2,762.20
WSP USA, Inc	14,155.37				\$14,155.37

Humboldt Waste Management Authority

Draft A/P Aging Summary

As of May 31, 2025

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
TOTAL	\$714,493.46	\$26,770.09	\$890.37	\$0.00	\$742,153.92



HUMBOLDT WASTE
MANAGEMENT AUTHORITY

Staff Report

DATE: September 5, 2025. For Meeting of: September 11, 2025

FROM: Hilary Schwartz, Director of Finance

SUBJECT: Item 2c)
Receive Draft June 2025 Financial Reports

RECOMMENDED ACTION: Voice Vote

- 1) Review and Approve Draft June 2025 Financial Reports

DISCUSSION:

Background:

Each month, staff presents an update on the Authority's financials based on activity to-date for the current month. This enables staff to provide a complete presentation of the full financial activity for that period, as financial data will have been recorded and finalized for the reporting period at that point.

Each year, pending the finalization of the Authority's financial audit, these financial reports are presented as *preliminary* financial reports. Once the audit is finalized and staff closes out the prior year, information presented will represent accurate to-date financial activity and will be marked as such.

The Authority's cash position is comprised of five accounts: 1) the Authority's checking account, which handles the day-to-day expenses and holds the Operating Reserve; 2) the Cummings Road Landfill Pledge of Revenue Money Market account; 3) The Capital Improvement Plan Money Market account; and 4) The Benefits and Rate Stabilization Money Market account. The combined value of these accounts equals the total cash available for Authority reserves and operating cash. The current value of the Authority operating fund and combined reserve funds as of June 30, 2025, are as follows:

Cash on hand	\$ 1,041,862.29
Operating Reserve	\$ 1,485,439.85
CRL Pledge of Revenue	\$ 159,098.95
Capital Improvement Fund	\$ 1,079,496.28
Benefits and Rate Stabilization Funds	\$ 550,000.00
Long-Term Funding	\$ 146,488.21

Authority Financials:

Attachment 2c.1 contains the draft June 2025 financial reports, for Board review and discussion. An analysis of that information as it relates to revenues and expenses, and current month disbursements to vendors and employees, is provided herein. Year-end closing entries for Fiscal Year 2024-2025 are currently being finalized and are not reflected in the draft reports.

Revenues:

Revenues for June 2025 performed at approximately 4.5% above budget estimates for Fiscal Year 2024-25. These estimates encapsulate all activity throughout the Authority, although finances will be influenced by future payouts of fees passed through to Member Agencies, revenue shares for salvaged materials sales, and the delayed receipt of grant revenues for grant-based projects. In June 2025, all the Authority’s revenue streams were higher than budget projections, notably solid waste Self-Haul and Satellite Facility revenues.

Staff continues to monitor diversion programs in terms of not only cost, but self-sustaining viability. At present, all divisions are fully funded from self-sustaining revenues or fees passed through from Self-Haul, Franchise, and Satellite Facility tipping fees. Authority revenues performed at 98.4% of budget projections during the current fiscal year.

Expenses:

Operating expenses for June 2025 were approximately 4.8% below budget estimates, including some one-time expenses related to depreciation of Authority assets, and quarterly payments to Member Agencies for pass-through payments. In June 2025, expenses in all categories were typical of a higher revenue month, slightly offset by seasonal variations in environmental monitoring and permit fees.

Staff continues to maintain strong control of ongoing expenses, which averaged about 7% below budget projections during the current fiscal year.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2c.1 (*Statement of Cash Flow*) for the month of June 2025. These disbursements are comprised primarily of day-to-day costs, representing \$488,419.28 in transportation and disposal costs, \$342,602.98 in payroll and employee benefit costs, and \$211,850.94 in pass-through allocations to member agencies.

Staff’s Recommendation:

Staff recommends the Board review and approve the draft June 2025 Financial Reports.

Attachments:

- 2) Draft June 2025 Financial Reports



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: September 5, 2025. For Board Meeting: September 11, 2025

FROM: Eric Keller-Heckman, Executive Director

SUBJECT: Item 4)
Proposed Revision to HWMA Financial Policy 3020.3 to capitalize and depreciate assets of \$10,000 or greater.

RECOMMENDED ACTION: Voice Vote

- 1) Review and Approve Update to Policy 3020.3 of the HWMA Policy Handbook to authorize capitalization and depreciation of assets of \$10,000 or greater.
- 2) Approve Resolution 2026-04 “A Resolution of the HWMA Board of Directors Updating the HWMA Policy 3020.3 to authorize Capitalization and Depreciation of assets of \$10,000 or greater.”

DISCUSSION:

In January 2004, the Board took action to formalize an informal policy for capitalizing assets costing more than \$1,000. In February 2007, the Board took further action to amend the financial policy to increase the threshold for capitalization from \$1,000 to \$5,000. Staff now recommends that the threshold for capitalization be increased to \$10,000.

Currently, HWMA Policy 3020.3 states the following:

“Assets of \$5,000 or greater will be capitalized and depreciated. The depreciation amounts of all assets will be covered by user fees and should be factored into budget expenditures. This policy was amended on February 7, 2007, during a regular meeting of the Board of Directors.”

Staff recommends that HWMA Policy 3020.3 be revised to state the following:

“Assets of \$10,000 or greater will be capitalized and depreciated. The depreciation amounts of all assets will be covered by user fees and should be factored into budget expenditures. This policy was amended on September 11, 2025, during a regular meeting of the Board of Directors.”

FISCAL IMPACT:

None.

ALTERNATIVES:

Board discretion.



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: September 5, 2025. For Board Meeting: September 11, 2025

FROM: Eric Keller-Heckman, Executive Director

SUBJECT: Item 4)
Proposed Revision to HWMA Financial Policy 3020.3 to capitalize and depreciate assets of \$10,000 or greater.

RECOMMENDED ACTION: Voice Vote

- 1) Review and Approve Update to Policy 3020.3 of the HWMA Policy Handbook to authorize capitalization and depreciation of assets of \$10,000 or greater.
- 2) Approve Resolution 2026-04 “A Resolution of the HWMA Board of Directors Updating the HWMA Policy 3020.3 to authorize Capitalization and Depreciation of assets of \$10,000 or greater.”

DISCUSSION:

In January 2004, the Board took action to formalize an informal policy for capitalizing assets costing more than \$1,000. In February 2007, the Board took further action to amend the financial policy to increase the threshold for capitalization from \$1,000 to \$5,000. Staff now recommends that the threshold for capitalization be increased to \$10,000.

Currently, HWMA Policy 3020.3 states the following:

“Assets of \$5,000 or greater will be capitalized and depreciated. The depreciation amounts of all assets will be covered by user fees and should be factored into budget expenditures. This policy was amended on February 7, 2007, during a regular meeting of the Board of Directors.”

Staff recommends that HWMA Policy 3020.3 be revised to state the following:

“Assets of \$10,000 or greater will be capitalized and depreciated. The depreciation amounts of all assets will be covered by user fees and should be factored into budget expenditures. This policy was amended on September 11, 2025, during a regular meeting of the Board of Directors.”

FISCAL IMPACT:

None.

ALTERNATIVES:

Board discretion.

RESOLUTION 2026-04

**RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY BOARD
OF DIRECTORS ADOPTING REVISED HWMA HANDBOOK POLICY 3020.3
CAPITALIZATION AND DEPRECIATION THRESHOLD.**

WHEREAS, on January 8, 2004, the HWMA Board of Directors approved the HWMA Policy 3020.3; and

WHEREAS, on February 8, 2007, the HWMA board of Directors amended HWMA Policy 3020.3 and increased the threshold from \$1,000 to \$5,000; and

WHEREAS, modification to the fixed asset policy is necessary to align with the value of equipment and assets; and

WHEREAS, modification to the fixed asset policy is necessary to indicate the proper useful lives for each asset category; and

WHEREAS, pursuant to the provisions provided by the HWMA Policy Handbook, the Board of Directors may review, revise and amend the handbook from time to time.

NOW, THEREFORE, BE IT RESOLVED that the Humboldt Waste Management Authority Board of Directors adopts HWMA Policy 3020.3 – Capitalization and Depreciation Threshold and authorizes the Executive Director to implement said policies.

This Resolution shall be effective September 11, 2025.

Dated: _____, 2025

Meredith Matthews, Chair of the Board

Dated: _____, 2025

Eric Keller-Heckman, Clerk of the Board

Policy 6010 – Current

POLICY TITLE: Labor Charges

6010.1 Some special wastes will require more than normal labor in handling the waste. Wastes that require special handling include large pieces of metal such as trailer frames or sections of automotive frames, motor homes, campers or camper trailers, large blocks of concrete, large dead animals, etc.

6010.1.1 If the scale attendant notices such waste when the load comes in, the attendant should tell the customer in advance. Otherwise, Tip Floor staff should report the special waste as it comes into the transfer building, inform the customer of the extra charges, and notify the scale attendant to add the amount to the bill.

6010.2 When there is special handling, it will be billed to the customer at the rate per hour that is established by the rate ordinance.

6010.2.1 Estimates of time required for special handling shall be rounded to the nearest half hour.

6010.3 If it is a cash transaction, Tip Floor staff should make an estimate of time required. Add the amount to the customer's bill; if it is a charge account, add the amount to the bill and have the customer sign the ticket.

Policy 6010 – Proposed

POLICY TITLE: Special Handling Fee

6010.1 Some special wastes or operational activities in relation to special wastes will require more than normal staff time in handling those wastes. Wastes that require special handling may include large pieces of metal such as trailer frames or sections of automotive frames, motor homes, campers or camper trailers, large blocks of concrete or construction and building materials. From time to the Authority may receive wastes or waste in such a way that requires additional staff time resulting from accepting said waste.

6010.1.1 Prior to applying a special handling fee, staff shall notify the impacted customer that their material is subject to additional charges, then notify scale staff of the estimated time needed to handle the waste.

6010.2 When there is special handling, it will be billed to the customer at the rate per hour as outlined in Table 6: Non-standard waste materials fees in the approved waste management fees.

6010.2.1 Estimates of time required for special handling shall be rounded to the nearest one quarter hour.

6010.3 Special handling fees shall be applied to the scale ticket that accompanies the waste and shall not be billed as a separate transaction.



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: September 5, 2025. For Board Meeting: September 11, 2025

FROM: Eric Keller-Heckman, Executive Director

SUBJECT: Item 4)
Proposed Revision to HWMA Policy 6010 Labor Charges.

RECOMMENDED ACTION: Voice Vote

- 1) Review and Approve Update to Policy 6010 of the HWMA Policy Handbook.
- 2) Approve Resolution 2026-05 “A Resolution of the HWMA Board of Directors Updating the HWMA Policy 6010 Labor Charges.”

DISCUSSION:

Background:

HWMA Policy 6010 Labor Charges was originally adopted by the HWMA Board of Directors on July 25, 2001 and subsequently revised on May 14, 2009 and is currently utilized for a myriad of operational aspects, from dealing with trailers and campers, motor homes, or large single items such as concrete or building materials that require additional staff time when compared to general municipal solid waste. As material has changed and operational best practices have shifted to meet those changes, a better definition of when this fee can be applied by staff is now required.

In addition to the broadened definition of what activities encompass a labor charge, our scale software and billing have also improved, allowing staff to round charges more accurately, allowing customers to be billed in a more accurate and fair way in relation to staff time needed.

Staff presents updated language to better align with current operational and billing practices.

Staff's Recommendation:

Staff recommends the board approve resolution 2026-05 “A Resolution of the HWMA Board of Directors Updating the HWMA Policy 6010 Labor Charges.”

FISCAL IMPACTS:

None

ALTERNATIVES:

- 1) Board Discretion

ATTACHMENTS:

- 1) Proposed Policy revisions to HWMA policy 6010
- 2) Resolution 2026-05

Policy 6010 – Current

POLICY TITLE: Labor Charges

6010.1 Some special wastes will require more than normal labor in handling the waste. Wastes that require special handling include large pieces of metal such as trailer frames or sections of automotive frames, motor homes, campers or camper trailers, large blocks of concrete, large dead animals, etc.

6010.1.1 If the scale attendant notices such waste when the load comes in, the attendant should tell the customer in advance. Otherwise, Tip Floor staff should report the special waste as it comes into the transfer building, inform the customer of the extra charges, and notify the scale attendant to add the amount to the bill.

6010.2 When there is special handling, it will be billed to the customer at the rate per hour that is established by the rate ordinance.

6010.2.1 Estimates of time required for special handling shall be rounded to the nearest half hour.

6010.3 If it is a cash transaction, Tip Floor staff should make an estimate of time required. Add the amount to the customer's bill; if it is a charge account, add the amount to the bill and have the customer sign the ticket.

Policy 6010 – Proposed

POLICY TITLE: Special Handling Fee

6010.1 Some special wastes or operational activities in relation to special wastes will require more than normal staff time in handling those wastes. Wastes that require special handling may include large pieces of metal such as trailer frames or sections of automotive frames, motor homes, campers or camper trailers, large blocks of concrete or construction and building materials. From time to the Authority may receive wastes or waste in such a way that requires additional staff time resulting from accepting said waste.

6010.1.1 Prior to applying a special handling fee, staff shall notify the impacted customer that their material is subject to additional charges, then notify scale staff of the estimated time needed to handle the waste.

6010.2 When there is special handling, it will be billed to the customer at the rate per hour as outlined in Table 6: Non-standard waste materials fees in the approved waste management fees.

6010.2.1 Estimates of time required for special handling shall be rounded to the nearest one quarter hour.

6010.3 Special handling fees shall be applied to the scale ticket that accompanies the waste and shall not be billed as a separate transaction.

RESOLUTION 2026-05

**RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY BOARD
OF DIRECTORS ADOPTING REVISED HWMA HANDBOOK POLICY 6010 LABOR
CHARGES.**

WHEREAS, on July 25, 2001, the HWMA Board of Directors approved HWMA policies outlining certain policy regulations relating to operational activities; and

WHEREAS, one of these policies pertains to Labor Charges that may be charged to customers for special wastes; and

WHEREAS, on May 14, 2009, the HWMA Board of Directors revised Policy 6010 Labor Charges; and

WHEREAS, modification to these operational policies have been done from time to time to better reflect changing operational activities; and

WHEREAS, pursuant to the provisions provided by the HWMA Policy Handbook, the Board of Directors may review, revise and amend the handbook from time to time.

NOW, THEREFORE, BE IT RESOLVED that the Humboldt Waste Management Authority Board of Directors adopts HWMA Policy 6010 – Special Handling Fees and authorizes the Executive Director to implement said policies.

This Resolution shall be effective September 11, 2025.

Dated: _____, 2025

Meredith Matthews, Chair of the Board

Dated: _____, 2025

Eric Keller-Heckman, Clerk of the Board



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: August 10, 2025.

For Meeting of: September 11, 2025

FROM: Helder Morais, Interim Director of Operations

SUBJECT: Item 5)
Receive Presentation on New Pit Scale

RECOMMENDED ACTION: **Informational Only**
1) Receive Presentation

DISCUSSION:

Staff will provide a presentation to the Board regarding the newly purchase pit scale installed at the Hawthorne Street Transfer Station.

FISCAL IMPACT

None.



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: September 5, 2025. For Board Meeting: September 11, 2025

FROM: Eric Keller-Heckman, Executive Director

SUBJECT: Item 4)
Receive presentation on potential for 457 deferred compensation plan match.

RECOMMENDED ACTION: Voice Vote

- 1) Receive Presentation on potential options for a 457 match
- 2) Provide direction to staff on presented options and direct staff to return no later than the November HWMA board meeting with draft policy language.

DISCUSSION:

Background:

On November 13, 2008 the Board adopted Resolutions 2009-03 authorizing employer paid member contributions to California Public Employees Retirement System (CalPERS) and Resolution 2009-4, authorizing employer pick-up of employee contributions to CalPERS. This remained in place until January 1, of 2013 when the California Public Employees' Pension Reform Act (PEPRA) took effect. PEPRA significantly altered the way CalPERS retirement benefits functioned, with changes to the retirement formula, minimum retirement age, and limited the authority's ability to pay both portions of an employee's retirement contributions.

Authority staff hired and enrolled in CalPERS prior to January 1, of 2013 are considered classic members and retain the existing benefit enrollment levels and are not affected by these changes, while Authority staff hired after January 1, 2013 are considered PEPRA members and are subject to these changes.

A significant change with the adoption of PEPRA implemented a limitation on employers' ability to "pick-up" the employee contribution portion of retirement contributions, in essence limiting the Authority to paying only the employer required portion and requiring PEPRA employees to pay their employee portion.

Over the past year the HWMA Board has asked staff to evaluate potential employee salary and benefits options and to identify any potential mechanisms to increase authority retention rates, and improve authority hiring values, outside of simple COLA increases.

Staff will present some of our evaluation findings and present options to the board that could be implemented in future budgets.

Staff's Recommendation:

Staff recommends the board provide direction to staff as appropriate and direct staff to return with a proposed policy, and potential impacts to the tip fee for a match contribution to the Authorities currently offered deferred 457 plans.

FISCAL IMPACTS:

ALTERNATIVES:

- 1) Board Discretion

ATTACHMENTS:

n/a