



#### **BOARD OF DIRECTORS**

Stacy Atkins-Salazar, 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, June 11, 2026, at 5:30 PM**

**Eureka City Council Chamber**

**531 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, at the Eureka City Council Chambers located on the second floor at 531 K Street, Eureka, California.

##### **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](mailto: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 Access Humboldt's YouTube Channel at [www.youtube.com/c/accesshumboldt/live](http://www.youtube.com/c/accesshumboldt/live)

*Copies Available:* Copies of the agenda materials are available electronically at [www.hwma.net](http://www.hwma.net), through individual HWMA member agencies, or by calling HWMA at (707) 268-8680. There may be a charge for copies.

*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 by emailing [board@hwma.net](mailto: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 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 May 14, 2026, HWMA Board of Directors Meeting.
- b. Review and Approve Draft March 2026 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. Receive presentation on PARS Pension Rate Stabilization Program and Approve Resolution 2026-08 "A Resolution of the Humboldt Waste Management Authority Approving the Adoption of the Public Agencies Post-Employment Benefits Trust Administered by Public Agency Retirement Services (PARS)"**

#### **5. Approve the Annual Recycling Processing Fee and Adopt Resolution 2027-02 for the Collection of Integrated Waste Management Fees**

#### **6. Operating Reserve Discussion**

#### **7. Standing Item: Board Member Report**

#### **8. Standing Item: Executive Director's Report**

**9. Closed Session: It is the intention of the Board of Directors to meet in closed session for two items:**

- a. Closed session pursuant to Government Code 54956.8 Real Property to consider potential price and terms of purchase of Property APN 405-081-039.
- a. Public Employment Evaluation - Executive Director pursuant to Government Code Section 54957.

**10. Adjourn.**



**BOARD OF DIRECTORS**

Stacy Atkins-Salazar, City of Arcata, **Chair**  
Michelle Lewis-Lusso City of Blue Lake, **Vice Chair**  
Leslie Castellano, City of Eureka  
Randall Cady, City of Ferndale  
Steve Madrone, County of Humboldt  
Frank Wilson, City of Rio Dell

**Minutes**

**Thursday, May 14, 2026, at 5:30 PM**

**Eureka City Council Chamber**

Present: Stacy Atkins-Salazar, Michelle Lewis-Lusso, Leslie Castellano, Randall Cady, Steve Madrone, Frank Wilson.  
Absent: None  
Staff: Eric Keller-Heckman, Helder Morais, Hilary Schwartz  
Legal Counsel: Nancy Diamond

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

**Chairperson Atkins-Salazar** called the meeting to order at 5:30 PM. A quorum was present and acting. **Director Madrone** joined the meeting at 5:50 pm, attending remotely with cause (childcare).

**2. Consent Calendar**

- a. Approve Minutes from the April 9, 2026, HWMA Board of Directors Meeting
- b. Review and Approve Draft February 2026 Financial Reports
- c. Authorize Executive Director to Execute an Amendment to the Mattress Recycling Services Agreement
- d. Award Bid for Hawthorne Street Facility Organics Scale

**Chairperson Atkins-Salazar** inquired if there were any requests to pull items from the Consent Calendar, and there were no requests.

**Chairperson Atkins-Salazar** opened the floor to public comment on the Consent Calendar, and no public comment on the Consent Calendar was received.

**Chairperson Atkins-Salazar** closed the floor to public comment.

**Motion:** **Director Cady** motioned, and **Director Castellano** seconded, to approve items a) through d) of the Consent Calendar as delivered  
**Action:** Approve the Motion as made by **Director Cady** and seconded by **Director Castellano**  
**Ayes:** Unanimous  
**Noes:** None  
**Absent:** **Director Madrone**

**3. Oral and Written Communications**

**Chairperson Atkins-Salazar** opened the floor to public comment regarding items not on the agenda. No public comment was received.

**Chairperson Atkins-Salazar** closed the floor to public comment.

#### 4. Receive presentation on PARS Pension Rate Stabilization Program.

**Executive Director Keller-Heckman** requested that Agenda Item # 4 be pulled due to issues with the resolution language and that the board direct staff to return with the item at the June regular meeting.

#### 5. Receive and Approve Fiscal Year 2026–27 Budget

**Executive Director Keller-Heckman** presented the board with an overview of the Authority’s Fiscal Year 2026–27 budget process. The budget timeline began with the initial presentation of the draft budget to the board on April 9, 2026, after which the draft was provided to jurisdiction staff. HWMA staff met with jurisdiction staff and discussed and answered any questions they had about the budget. Jurisdiction staff had no recommended changes to the budget as presented. Following adoption by the HWMA Board on May 14, 2026, staff will circulate the final budget, resolution, and fee schedule to member agencies and franchise haulers with an effective date of July 1, 2026.

The Authority’s budget assumptions remain largely unchanged from the draft to the final version. **Executive Director Keller-Heckman** advised the board that the presentation of the final budget would focus primarily on changes that have occurred since the draft.

- Revenue assumptions remain unchanged and are based on a projected 83,000 tons of member agency solid waste and approved grant funding. Total projected revenue is \$17,129,546, a slight decrease from the prior fiscal year.
- Expenditure assumptions have been solidified by using actual CPI adjustments for applicable contracts and finalized insurance adjustment amounts. The final budget proposes a COLA of 2.7% for all staff, and implementation of all identified capital projects. Total projected expenditures are \$17,129,546, a slight decrease from the prior fiscal year.
- The final budget proposes a new methodology for treated wood waste fees.
- Backhauls have continue to decline and are projected at a rate of 10% for FY 26–27. Staff will continue to monitor this issue and update the board as needed.
- Summary of Projected Revenues:
  - Countywide & Base Fees – \$44,486, 270 (Line 12)
  - Solid Waste Tip Fees – \$10,014,975 (Lines 14–19, 23)
  - Greenwaste Tip Fees – \$206,700 (Lines 21–22)
  - Other Income & Grants – \$2,421,601 (Line 28, 38)
  - Gross Projected Revenue – \$17,129,546 (Line 39)
- Summary of Projected Expenditures:
  - Transportation & Disposal – \$6,890,143 (Line 93)
  - CWPF Pass-throughs – \$1,047,577 (Line 104)
  - Payroll Expenses – \$3,379,595 (Line 114)

- Direct/Indirect Operating – \$2,466,354 (Lines 41–85)
- Reserve Funding – \$881,676 (Lines 116, 118)
- Grants & Other Expenses – \$2,464,201 (Lines 119–126)
- Total Projected Expenditures – \$17,129,546
- With these projected revenues and expenditures, the Authority maintains a balanced budget with zero projected net income.
- Summary of proposed rate adjustments (per ton), now finalized:
  - Self-Haul: \$216.47 (3.83% increase)
  - Franchise: \$194.08 (3.55% increase)
  - Recology Eel River Satellite Fee: \$157.33 (1.25% decrease)
  - Humboldt Sanitation Satellite Fee: \$154.43 (1.66% decrease)
  - Countywide Program Fee: \$24.20 (5.57% decrease)
  - Greenwaste: \$161.47 (2% increase)
  - Recyclable Materials: To be determined following staff review
- Three of the Authority’s four reserve funds are fully funded for FY 26–27, with the Capital Improvement Fund requiring an increase of \$881,676 to meet funding requirements. Staff is analyzing the Authority’s reserve policy and funding levels and will return to the board with recommendations as needed prior to the FY 27–28 budget cycle.
- The methodology used to propose the 2.7% Cost-of-Living adjustment for Authority staff was approved by this board in FY 24–25. The final budget proposes unfreezing all currently frozen Materials Diversion Technician (MDT) positions prior to the start of the Organics operation.
- The final budget proposes a charge to \$96.00 per ton, plus the solid waste fee, for treated wood waste disposal.
  - Prior to 2020, treated wood waste was handled the same way as all other municipal solid waste and required no additional disposal costs or fees. In early 2020, the State of California passed legislation that classified treated wood waste as hazardous waste.
  - In August 2021, the passage of AB 332 created alternative handling methods and procedures, which allowed transfer stations to resume acceptance of treated wood waste, with additional handling and disposal requirements.
  - Staff initially implemented a per trip fee, in addition to the solid waste fee, for treated wood waste disposal, until more data could be collected about the overall costs, revenues, and tonnage received.
  - This year staff proposes a fee of \$96.00 per ton, applied to actual tonnage received, which represents the additive cost of the handling and disposal requirements placed on treated wood waste.
  - The new fee structure recovers all costs while improving accuracy and continuity of charges.
- The final FY 26–27 Capital Improvement Plan proposes three new projects:
  - 2029.04: Solid Waste Scales 1 & 2 Replacement
  - 2033.02: Paving Trailer Staging Area
  - 2033.03: Landfill Roof Replacement & Solar Panels

- The HWMA Organics Processing Facility is expected to come online in October 2026, representing a significant shift in the way the Authority handles revenues and expenditures related to greenwaste and food waste. In the coming months, staff will bring forward a brand-new facility fee structure that will replace the current greenwaste fee when the new facility comes online.

**Director Castellano** inquired about the new minimum fee for solid waste self-haul customers. **Executive Director Keller-Heckman** replied that the new minimum fee would be \$13.00, an increase of \$0.50 from the current minimum fee of \$12.50. **Director Castellano** inquired about the increased insurance costs in the final budget. **Executive Director Keller-Heckman** advised that staff had originally projected an increase of 10% for insurance costs in the draft budget, but the actual increase turned out to be about 12%, a smaller increase than some of the other jurisdictions have experienced. **Director Castellano** asked for more information about declining backhauls. **Executive Director Keller-Heckman** explained that the reduction in backhauls is due to a lack of material coming into Humboldt County. Traditionally, the incoming materials were wood waste (chips, hog fuel), and soil or soil amendments. Over the last 5 to 7 years, both the wood waste and cannabis industries have declined significantly and current trends do not indicate recovery of previous backhaul rates at this time.

**Director Castellano** asked about completed projects on the Capital Improvement Plan from prior fiscal years. **Executive Director Keller-Heckman** responded that completed projects will be removed in the FY 27–28 budget cycle once their funding windows are complete. Section 5 of the Capital Improvement Plan, “Projects to be Removed,” is used to memorialize completed CIP projects. **Director Castellano** inquired if there would be a benefit to accelerating solar projects in the Capital Improvement Plan. **Executive Director Keller-Heckman** responded that preparatory work for electrification with agencies such as PG&E and RCEA has begun, and based on the outcome of that work, solar projects may be moved up in the Capital Improvement Plan.

**Director Madrone** advised that he had joined the meeting and was attending remotely with cause (childcare). **Chairperson Atkins-Salazar** thanked staff for the forward-thinking theme of the budget presentation. She expressed her support for increasing reserve balances and long-term planning for capital improvement projects.

**Chairperson Atkins-Salazar** opened the floor to public comment on the draft budget agenda item. No public comment was received.

**Chairperson Atkins-Salazar** closed the floor to public comment.

**Motion:** **Director Cady** motioned, and **Director Lewis-Lusso** seconded, to approve the Fiscal Year 2026–27 Budget and Adopt Resolution 2027–01 for the Collection of Integrated Waste Management Fees

**Action:** Approve the Motion as made by **Director Cady** and seconded by **Director Lewis-Lusso**

**Ayes:** Unanimous

**Noes:** None

**Absent:** None

**6. Set a Special Meeting for the Purpose of Approving the Annual Recycling Processing Fee for Fiscal Year 2026–27.**

**Executive Director Keller-Heckman** noted that the Recycling Processing Fee was absent from the final budget because staff was still working with the member agencies’ franchise hauler, Recology, on the pricing structure for that fee. He requested that the board discuss potential dates for a Special Meeting in late May to approve that item. Other items may be added to the Special Meeting agenda.

Following discussion, the board selected Wednesday, May 27, 2026, at 5:30 pm for a Special Meeting.

**Chairperson Atkins-Salazar** opened the floor to public comment on the Special Meeting agenda item. No public comment was received.

**Chairperson Atkins-Salazar** closed the floor to public comment.

- Motion:** **Director Castellano** motioned, and **Director Lewis-Lusso** seconded, to set a Special Meeting for the Purpose of Approving the Annual Recycling Processing Fee for Fiscal Year 2026–27 on May 27, 2026, at 5:30 pm
- Action:** Approve the Motion as made by **Director Castellano** and seconded by **Director Lewis-Lusso**
- Ayes:** Unanimous
- Noes:** None
- Absent:** None

**7. Approve Resolution 2026-09 “A Resolution of the Humboldt Waste Management Authority to Award a Sole Source Construction Contract to American Restore, Inc. for the Organics Processing Facility Floor Repair and Overlay Project.”**

**Executive Director Keller-Heckman** explained that this project dates back to late 2023, when this board approved the Request for Bids (RFB) for the Organics Processing Facility Floor Repair and Overlay Project. Following the RFB release, the Authority was awarded a \$2.7 million grant to cover the costs associated with retrofitting the facility for Organics acceptance, including this project. The floor where Organic material will be accepted, sorted, and loaded requires a highly specialized overlay floor material that is able to withstand the chemical makeup of organic and food waste. The HWMA worked with engineering firm Lawrence & Associates to develop the plan for the floor overlay.

The RFB was released in February 2026, and staff immediately heard from potential proposers that there was a procurement issue with the overlay material. Staff contacted the manufacturer, who confirmed that the material had become extremely limited in availability due to warranty issues related to improper installation. The manufacturer now provides access to the overlay material to just one licensed contractor on the West Coast – American Restore, Inc. – a contractor who previously applied the same specialized coating to the Hawthorne Street Transfer Station’s solid waste tipping floor. American Restore, Inc. has confirmed their ability, willingness, and availability to complete the

Organics Processing Facility Floor Repair and Overlay Project for a total cost of \$999,878. The costs will be covered by the ORG7 Organics Grant funding. Due to the lack of bids obtained as a result of the unavailability of the required material, notification of limited availability of the required material, and confirmation by the manufacturer of a singular licensed contractor, staff request that the board approve a Sole Source Construction Contract to American Restore, Inc. at the price provided and adopt Resolution 2026-09.

**Chairperson Atkins-Salazar** opened the floor to public comment on the Sole Source Construction Contract agenda item. No public comment was received.

**Chairperson Atkins-Salazar** closed the floor to public comment.

- Motion:** **Director Castellano** motioned, and **Director Lewis-Lusso** seconded, to Approve Resolution 2026-09 “A Resolution of the Humboldt Waste Management Authority to Award a Sole Source Construction Contract to American Restore, Inc. for the Organics Processing Facility Floor Repair and Overlay Project” in the amount of \$999,878, and authorize the Executive Director to execute a contract with American Restore, Inc. subject to review and approval by HWMA General Counsel.
- Action:** Approve the Motion as made by **Director Castellano** and seconded by **Director Lewis-Lusso**
- Ayes:** Unanimous
- Noes:** None
- Absent:** None

## 8. Standing Item: Board Member Reports

**Director Castellano** reported that she and a group of others had stenciled eight Recology dumpsters in Eureka’s Opera Alley to help beautify the City’s alleys.

## 9. Standing Item: Executive Director’s Report

**Executive Director Keller-Heckman** reported that the HWMA had partnered with the City of Eureka and Recology to distribute free compost to the public on Saturday, April 18, 2026, at the Annual Spring Garden Giveaway in Samoa. The event was very well-received and well-attended by the public and jurisdiction staff. **Executive Director Keller-Heckman** thanked the City of Eureka and Recology for inviting the HWMA to participate.

**Executive Director Keller-Heckman** also reported that HWMA staff has begun talks with several community composters in concert with City of Eureka and City of Arcata staff. Discussions with businesses such as Full Cycle Compost and the Worm Guy are ongoing to identify how they will fit into the new landscape of organics and food waste collection and processing.

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

- a. Public Employment Evaluation – Executive Director pursuant to Government Code Section 54957.

**11. Report Out of Closed Session:** No report.

**Chairperson Atkins-Salazar** adjourned the Closed Session at 7:48 pm.



HUMBOLDT WASTE  
MANAGEMENT AUTHORITY

***Staff Report***

**DATE:** June 4, 2026 For Meeting of: June 11, 2026

**FROM:** Hilary Schwartz, Director of Finance

**SUBJECT:** Item 2b)  
Receive Draft March 2026 Financial Reports

**RECOMMENDED ACTION:** Voice Vote

- 1) Review and Approve Draft March 2026 Financial Reports

**DISCUSSION:**

**Background:**

Each month, staff presents an update on the Authority's financial position 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 the prior fiscal year, information presented will represent accurate to-date financial activity and will be marked as such.

The Authority's cash position is comprised of seven accounts: 1) the Authority's checking account, which handles the day-to-day expenses; 2) the Operating Reserve; 3) the Capital Improvement Fund; 4) the Rate Stabilization Reserve; 5) the Long-Term Funding Reserve; 6) the Cummings Road Landfill Pledge of Revenue; and 7) the Employee Benefits Reserve. Together, these fund balances constitute the total cash available to the Authority for reserves and operating activities. The current balances of the Authority's operating and reserve accounts as of March 31, 2026, are as follows:

1)	Cash on hand	\$	2,962,982
2)	Operating Reserve	\$	1,511,971
3)	Capital Improvement Fund	\$	943,298
4)	Rate Stabilization Reserve	\$	400,000
5)	Long-Term Funding	\$	403,138
6)	CRL Pledge of Revenue	\$	220,177
7)	Employee Benefits Reserve	\$	150,000

**Authority Financials:**

Attachment 2b.1 contains the draft March 2026 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 March 2026 performed at approximately 6.58% above budget estimates for Fiscal Year 2025–26. 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 March 2026, franchise greenwaste, recycling, and solid waste self-haul tip fee revenues were all higher than budget estimates. The Authority’s reserve fund balances earned \$5,994 interest income in March 2026.

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 March 2026 were approximately 8.51% above budget estimates, including expenses related to depreciation of Authority assets, and quarterly pass-through payments to Member Agencies. In March 2026, higher overall operating costs tracked with higher revenues. Additionally, heavy equipment tires were procured, a large but expected annual expense, and hazardous waste disposal expenses were higher than budget estimates. Staff continues to maintain strong control of ongoing expenses with particular attention to fuel cost trends that are predicted to impact costs in the upcoming fiscal year.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2b.1 (*Statement of Cash Flow*) for the month of March 2026. These disbursements are comprised primarily of day-to-day costs, representing \$493,176 in transportation and disposal costs, \$258,998 in payroll and employee benefit costs, and \$230,007 in pass-through allocations to member agencies.

**Staff’s Recommendation:**

Staff recommends the board review and approve the draft March 2026 Financial Reports.

**Attachments:**

- 2b.1) Draft March 2026 Financial Reports



# Humboldt Waste Management Authority

## Draft Balance Sheet

As of March 31, 2026

Attachment 2b.1

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Checking - Columbia Bank	3,018,365.71
1001 CRL Pledge-8913	56,771.21
1002 Rate Reserve-6008	239,734.26
1003 CIP-3488	91,174.60
1004 LAIF	1,495,361.39
1005 CLASS	
10051 CLASS - CIP	889,833.68
10052 CLASS - LTF	134,016.38
10053 CLASS - CRL	157,560.08
10054 CLASS - RS	405,654.70
10055 CLASS - EB	152,120.52
<b>Total 1005 CLASS</b>	<b>1,739,185.36</b>
1015 Change Bank	5,500.00
<b>Total Bank Accounts</b>	<b>\$6,646,092.53</b>
Accounts Receivable	
1020 Accounts Receivable	1,012,643.20
1030 Allowance for Doubtful Accounts	0.00
<b>Total Accounts Receivable</b>	<b>\$1,012,643.20</b>
Other Current Assets	
1025 A/R - Other	0.00
1045 Prepaid Expenses	27,568.69
1050 Prepaid Insurance	84,981.29
1055 Undeposited Funds	0.00
Due from Other Governments	0.00
<b>Total Other Current Assets</b>	<b>\$112,549.98</b>
<b>Total Current Assets</b>	<b>\$7,771,285.71</b>
Fixed Assets	
1100 Land - Admin	2,809,139.62
1200 Land Improvements	
1201 Admin	1,468,543.91
1202 Transfer Station	903,375.59
1203 HHW	7,050.00
1204 Landfill	32,506.91
1205 Organics	15,696.00
<b>Total 1200 Land Improvements</b>	<b>2,427,172.41</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of March 31, 2026

	TOTAL
1300 Buildings	
1301 Admin	0.00
1302 Transfer Station	2,632,084.25
1303 HHW	300,742.17
1305 Organics	9,642.53
<b>Total 1300 Buildings</b>	<b>2,942,468.95</b>
1400 Building Improvements	
1401 Admin	50,076.58
1402 Transfer Station*	382,173.63
1403 HHW	218,564.55
1404 Landfill	24,068.95
1405 Organics	64,371.90
<b>Total 1400 Building Improvements</b>	<b>739,255.61</b>
1500 Equipment	
1501 Admin	40,398.50
1502 Transfer Station*	1,880,566.00
1503 HHW	89,463.99
1504 Landfill	787,162.02
1505 Organics	151,157.65
1507 Programs	0.00
<b>Total 1500 Equipment</b>	<b>2,948,748.16</b>
1600 Office Equipment	
1601 Admin	19,045.66
1605 Organics	0.00
<b>Total 1600 Office Equipment</b>	<b>19,045.66</b>
1700 Vehicles	
1701 Admin	28,790.62
1702 Transfer Station*	13,576.24
1703 HHW	46,079.18
1704 Landfill	48,292.28
<b>Total 1700 Vehicles</b>	<b>136,738.32</b>
1800 Software	
1801 Admin	69,573.89
<b>Total 1800 Software</b>	<b>69,573.89</b>
1900 Accumulated Depreciation	(7,091,107.71)
<b>Total Fixed Assets</b>	<b>\$5,001,034.91</b>
Other Assets	
1035 Deferred Outflows - Pension	666,383.00
1910 Waste Authority Permit	221,171.00
1920 Land Purchase Option - CRBAS	0.00
<b>Total Other Assets</b>	<b>\$887,554.00</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of March 31, 2026

	TOTAL
<b>TOTAL ASSETS</b>	<b>\$13,659,874.62</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	1,046,495.70
<b>Total Accounts Payable</b>	<b>\$1,046,495.70</b>
Credit Cards	
2005 2005 Umpqua Bank Visa	0.00
2006 Unassigned	0.00
2007 Heacock	7,428.88
2008 Schwartz	2,501.34
2009 Keller	2,312.81
<b>Total 2005 2005 Umpqua Bank Visa</b>	<b>12,243.03</b>
<b>Total Credit Cards</b>	<b>\$12,243.03</b>
Other Current Liabilities	
2010 Accounts Payable - Other	0.00
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	316.75
2022 Accrued Bank Charges	0.00
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 Current Portion	281,067.32
2055 Accrued SUI/ETT	0.00
2060 Accrued SWH/SDI	0.00
2065 Deferred Revenue - DOC/AB939	35,000.72
2070 Deferred Revenue - OPP	33,442.57
2071 Deferred Revenue - Tire Grant	0.00
2075 Garnishments Payable	0.00
2076 LT Liability Current Portion	126,688.96
2080 Note Payable - Chase	0.00
24000 Payroll Liabilities	0.00
24001 Garnishment -Weaver	0.00
<b>Total 24000 Payroll Liabilities</b>	<b>0.00</b>
<b>Total Other Current Liabilities</b>	<b>\$476,516.32</b>
<b>Total Current Liabilities</b>	<b>\$1,535,255.05</b>

# Humboldt Waste Management Authority

## Draft Balance Sheet

As of March 31, 2026

	TOTAL
Long-Term Liabilities	
2100 Deferred Inflows - Pension	12,103.00
2105 Accrued Long Term PTO Liability	170,702.10
2110 Landfill Closure Estimated	10,099,276.00
2130 Lease Payable - Columbia EF	702,769.70
2135 Less Current Portion LT Liability	(126,688.96)
2140 Net Pension Obligation	1,232,062.00
<b>Total Long-Term Liabilities</b>	<b>\$12,090,223.84</b>
<b>Total Liabilities</b>	<b>\$13,625,478.89</b>
Equity	
3000 Opening Balance Equity	0.00
3010 Investment in Capital Assets	3,983,796.07
3030 Prior Period Adjustments	(30,399.40)
3050 Restricted for Post-Closure Liability	155,723.00
3200 Retained Earnings	(5,668,288.00)
Net Income	1,593,564.06
	<b>Net Income reduced by \$568,048 YTD reserve replenishment</b>
<b>Total Equity</b>	<b>\$34,395.73</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$13,659,874.62</b>



# Humboldt Waste Management Authority

## Statement of Cash Flows

March 2026

Attachment 2b.1

	TOTAL
<b>OPERATING ACTIVITIES</b>	
Net Income	39,610.02
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1020 Accounts Receivable	(115,879.43)
1045 Prepaid Expenses	9,189.59
1050 Prepaid Insurance	28,327.10
2000 Accounts Payable	325,620.15
2007 2005 Umpqua Bank Visa:Heacock	5,598.45
2008 2005 Umpqua Bank Visa:Schwartz	1,224.75
2009 2005 Umpqua Bank Visa:Keller	(1,526.35)
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	0.00
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
<b>Total Adjustments to reconcile Net Income to Net Cash provided by operations:</b>	<b>252,554.26</b>
<b>Net cash provided by operating activities</b>	<b>\$292,164.28</b>
<b>FINANCING ACTIVITIES</b>	
2130 Lease Payable - Columbia EF	(15,696.25)
<b>Net cash provided by financing activities</b>	<b>\$ (15,696.25)</b>
<b>NET CASH INCREASE FOR PERIOD</b>	<b>\$276,468.03</b>
Cash at beginning of period	6,369,624.50
<b>CASH AT END OF PERIOD</b>	<b>\$6,646,092.53</b>



# Humboldt Waste Management Authority

## Bill Payment List

March 2026

Attachment 2b.1

DATE	NUM	VENDOR	AMOUNT
1000 Checking - Columbia Bank			
03/04/2026	CB73VSJBH9EH	Valeo Networks	-4,638.07
03/12/2026	101130	Humboldt Recycling Leachate	-12,896.00
03/12/2026	101136	Humboldt Sanitation	-12,366.80
03/12/2026	101128	Law Offices of Nancy Diamond	-1,400.00
03/12/2026	101143	Picky, Picky, Picky Surplus, Inc	-956.76
03/12/2026	101140	City of Eureka Discharge Fees	-7,200.00
03/12/2026	101133	Harper Motors	-181.93
03/12/2026	101141	Eureka Humboldt Fire Extinguisher	-293.63
03/12/2026	101126	WM Corporate Services, Inc	-3,259.26
03/12/2026	101144	Access Humboldt	-101.45
03/12/2026	101138	Humboldt Recycling Propane	-3,560.00
03/12/2026	101132	MapleService Inc	-850.50
03/12/2026	101131	Advanced Security Systems.	-354.00
03/12/2026	101139	Industrial Electric	-893.74
03/12/2026	101142	Rogers Machinery Company, Inc.	-287.00
03/12/2026	101127	Englund Marine - Eureka	-33.63
03/12/2026	101137	Rich Well Drilling & Pump Service	-200.00
03/12/2026	101145	Trinity Diesel, Inc.	-1,522.50
03/12/2026	101135	Mad River Community Hospital.	-3,464.79
03/12/2026	101129	Copiers Plus	-398.22
03/12/2026	101134	DCI Builders	-15,000.00
03/12/2026	SPACH441	McMaster-Carr Supply Company	-696.64
03/12/2026	SPACH437	WSP USA, Inc	-12,163.70
03/12/2026	SPACH439	Microbac Laboratories, Inc	-252.00
03/12/2026	SPACH444	Ken's Auto Parts, LLC	-552.24
03/12/2026	SPACH442	Restif Cleaning Service Cooperative, Inc.	-500.00
03/12/2026	SPACH440	World Oil Environmental Services	-111.00
03/12/2026	SPACH438	Streamline	-1,110.00
03/12/2026	SPACH445	Mendes Supply Company	-294.69
03/12/2026	SPACH443	I-5 Tire, Inc.	-1,183.50
03/18/2026	BP604	Humboldt Community Services District	-47.84
03/12/2026	BP605	CalPERS	-7,158.17
03/12/2026	BP606	CalPERS	-7,496.40
03/12/2026	BP607	CalPERS	-1,676.00
03/21/2026	28426315	Optimum Business	-440.90
03/02/2026	ACH-013214013	Humana Insurance	-4,373.14
03/02/2026	BP611	PG&E 053-6	-3,154.71
03/10/2026	b9af2684ddd019d	Mission Linen Supply	-1,223.20
03/15/2026	D-346852-031326	Valley Pacific Petroleum Services, Inc	-4,531.46
03/10/2026	BP614	Verizon Wireless	-326.98
03/12/2026	BP615	Empower	-325.00
03/02/2026	BP616	Blue Shield of California	-44,413.53
03/10/2026	WTX54DFCGF	City of Eureka Water	-753.67

# Humboldt Waste Management Authority

## Bill Payment List

March 2026

DATE	NUM	VENDOR	AMOUNT
03/10/2026	GLCVDHMKNW	City of Eureka Water	-642.32
03/06/2026	BP619	Zultys, Inc.	-717.81
03/10/2026	ea9b07e2e29a23	Mission Linen Supply	-1,109.16
03/19/2026	SPACH447	McMaster-Carr Supply Company	-731.66
03/19/2026	SPACH449	Airgas USA, LLC	-464.62
03/19/2026	SPACH457	Pape Machinery	-172.63
03/19/2026	SPACH454	Amazon Capital Services, Inc.	-432.21
03/19/2026	SPACH455	Humboldt Organic Solutions, LLC	-39,570.17
03/19/2026	SPACH456	Restif Cleaning Service Cooperative, Inc.	-500.00
03/19/2026	SPACH453	Streamline	-555.00
03/19/2026	SPACH452	Mendes Supply Company	-282.42
03/19/2026	SPACH448	Shaw Law Group	-585.00
03/25/2026	BP620	Columbia Bank	-6,924.64
03/19/2026	SPACH459	Call2Recycle, Inc.	-5,810.55
03/19/2026	SPACH446	Rain for Rent	-8,517.57
03/19/2026	SPACH451	Redwood Waste Solutions	-431.27
03/19/2026	SPACH450	Dry Creek Landfill	-432,841.04
03/19/2026	38338356	FedEx	-111.83
03/19/2026	SPACH458	Blue Dream HR LLC	-2,100.00
03/19/2026	BP623	Empower	-325.00
03/19/2026	CBFBBZWAA1CV	Valeo Networks	-4,479.07
03/19/2026	BP626	CalPERS	-6,761.93
03/23/2026	BP630	PG&E 550-3	-187.31
03/19/2026	BP628	CalPERS	-7,256.08
03/19/2026	BP627	CalPERS	-1,676.00
03/14/2026	BP629	Recology Humboldt County	-225.00
03/19/2026	101153	AT&T Calnet	-39.26
03/19/2026	101146	Humboldt Recycling Leachate	-12,665.25
03/19/2026	101163	Eel River Tire Recycling LLC	-1,947.75
03/19/2026	101147	Humboldt Sanitation	-10,414.52
03/19/2026	101155	B&B Portable Toilets	-411.53
03/19/2026	101150	Shafer's Ace Hardware	-56.09
03/19/2026	101151	Recology Humboldt County Samoa	-3,500.26
03/19/2026	101154	Law Offices of Nancy Diamond	-1,300.00
03/19/2026	101162	Mad River Union	-202.00
03/19/2026	101158	City of Eureka Discharge Fees	-7,380.00
03/19/2026	101148	WM Corporate Services, Inc	-3,038.11
03/19/2026	101159	Wahlund Construction, Inc	-2,022.97
03/19/2026	101161	Lost Coast Communications, Inc	-750.00
03/19/2026	101160	Rogers Machinery Company, Inc.	-3,957.62
03/19/2026	101164	Thrifty Supply Company	-13.68
03/19/2026	101157	Copiers Plus	-248.72
03/19/2026	101156	Pierson Building Center	-5.50
03/19/2026	101149	Peterson CAT	-1,140.72
03/19/2026	101152	Bettendorf Enterprises, Inc	-1,949.82

# Humboldt Waste Management Authority

## Bill Payment List

March 2026

DATE	NUM	VENDOR	AMOUNT
03/20/2026	SPACH460	Clean Harbors Environmental Services	-35,052.50
03/15/2026	BP633	AFLAC	-633.50
03/30/2026	BP646	Redheaded Blackbelt	-250.00
<b>Total for 1000 Checking - Columbia Bank</b>			<b>\$ -773,033.14</b>
2005 2005 Umpqua Bank Visa			
2008 Schwartz			
03/03/2026	BP603	707 Pest Solutions.	155.00
03/10/2026	631678	Crystal Springs Bottled Water	310.00
<b>Total for 2008 Schwartz</b>			<b>\$465.00</b>
<b>Total for 2005 2005 Umpqua Bank Visa</b>			<b>\$465.00</b>
Not Specified			
03/25/2026	VC-52be0ecc	Harbor Freight	0.00
<b>Total for Not Specified</b>			<b>\$0.00</b>



# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2026

Attachment 2b.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
707 Pest Solutions	43.78				\$43.78
A-1 Cleaning Service	68.80				\$68.80
Abercrombie Construction	698.41				\$698.41
Above Board Construction and Roofing	4,659.54				\$4,659.54
Ace Handyman Services - North Coast	29.19				\$29.19
ACGC Inc.	1,354.04				\$1,354.04
Alchemy Construction Inc.	67.63				\$67.63
Alcohol Drug Care Services	106.33				\$106.33
Alves Inc.	4,617.25				\$4,617.25
Arbco Construction	156.73	216.82			\$373.55
Arnold's Family Construction LLC	143.77	52.10	31.27	1,154.42	\$1,381.56
Arrow Property Management	71.53	110.73			\$182.26
Arts Roofing LLC	9,723.17				\$9,723.17
Ayres Enterprises	42.85	45.85	266.21		\$354.91
Barry Smith Construction	85.47				\$85.47
Bedliners Plus	344.00				\$344.00
Bethel Church	569.29				\$569.29
Bigfoot Construction Inc.				(3.89)	\$ (3.89)
Blackwell Construction	273.11	538.61			\$811.72
Blackwell Rentals	218.90	438.41			\$657.31
Blossom Landscaping & Handyman Service	1,064.54	512.43	71.99		\$1,648.96
Blue Lake Enterprises	827.66				\$827.66
Blue Sky Roofer	2,009.74			435.04	\$2,444.78
Bluestone Landscapes	241.18				\$241.18
Bob White Electric	33.35	22.93			\$56.28
Bode Construction	256.42				\$256.42
Brian Lawrence Construction	47.95				\$47.95
Broadway Trailer Park	519.98				\$519.98
Buddy's Auto Center	537.88				\$537.88
Bureau of Land Management Arcata	25.68				\$25.68
Cal Poly Humboldt	100.44				\$100.44
Cal Poly Humboldt- Garbage	8,614.41	2,566.39			\$11,180.80
California Conservation Corps	41.00				\$41.00
Carpet Depot	712.00				\$712.00
Carter & Company	12.50				\$12.50
CDH Painting	68.80				\$68.80
Century Service Center	266.86				\$266.86
Chris Rutter Construction	262.68				\$262.68
Ciraulo Plumbing Services	12.50				\$12.50
City of Eureka - Code Enforcement	81.97				\$81.97
City of Eureka - Facilities	70.87				\$70.87
City of Eureka - Harbor	64.62				\$64.62
City of Eureka - Parks	19.00				\$19.00
City of Eureka - Sewer Collections	9,215.98				\$9,215.98
City of Eureka - Streets	591.29				\$591.29

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
City of Eureka - Waste Water	138.50				\$138.50
CM Construction	2,132.76				\$2,132.76
Coast Seafoods Company	1,328.58				\$1,328.58
Coastal Business Systems Inc.	12.50				\$12.50
Coastal Co Builders	1,084.92				\$1,084.92
Colburn Electric	858.40				\$858.40
Cottage Construction	458.66				\$458.66
Curb Appeal Construction	1,797.85	116.75			\$1,914.60
Cutten Schools	62.54	181.38			\$243.92
Darryl Berg Painting		16.68			\$16.68
David Allen Construction	632.06	4.99			\$637.05
DCI Construction	552.47				\$552.47
Del Biaggio Dairy	271.02				\$271.02
Delta Mattress & Sofa Outlet	205.03				\$205.03
Dennis Byrd Construction	91.72				\$91.72
Developed Employment Services	166.28	74.25			\$240.53
Diamond Drywall	871.42	466.99			\$1,338.41
DMC Home Building Inc.	70.88				\$70.88
Dovetail Construction	127.17				\$127.17
DS Construction	14.59				\$14.59
Duncan Electric	216.21				\$216.21
Earth Care Landscaping	29.19				\$29.19
Ed Mattson General Building Co.		18.76			\$18.76
Eel River Transportation & Salvage	792.00				\$792.00
Emerald Custom Construction			58.37	77.14	\$135.51
Emerald Forest Cabins & RV	679.65				\$679.65
Eric Finkle	265.52				\$265.52
Eureka City Schools	9,549.50				\$9,549.50
Eureka Floor Carpet One	8.20				\$8.20
Eureka Glass Co. Inc.	715.08	4.00			\$719.08
Eureka Housing Authority	253.33				\$253.33
Eureka Lazy J MHC	59.70				\$59.70
Eureka Overhead Door Company	356.50				\$356.50
Eureka Rescue Mission	915.73				\$915.73
Eureka the Pentecostal Church	25.00				\$25.00
Eureka Vacation Rentals Inc.	154.66	114.44			\$269.10
Evans Mechanical	12.50				\$12.50
Evergreen Landscape	185.55				\$185.55
Figas Construction	577.50				\$577.50
Fitz It Right Plumbing	181.28	60.44			\$241.72
Forbes Cabinets	979.86				\$979.86
Forest Builder 707	439.89				\$439.89
Francis Carrington	168.87				\$168.87
Frank Zabel Trucking Inc.	127.17				\$127.17
Fryes Care Home	72.97				\$72.97

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Furniture Design Center	1,207.08	946.48			\$2,153.56
G M Pavlich	33.35				\$33.35
Genevieve Schmidt	33.24				\$33.24
Genuine Junk and Haul	333.90				\$333.90
Glendale Mobile Estates	268.80				\$268.80
Gordon Van Zee Construction	12.50				\$12.50
GR Sundberg Inc.	306.46				\$306.46
Great Redwood Trail Agency	5,736.47				\$5,736.47
Green Diamond Resource Co.	350.00				\$350.00
Griz Handyman Service	31.27				\$31.27
Hamanaka Painting	277.25				\$277.25
Handle It Junk Removal	3,001.85				\$3,001.85
HCAR	28.50				\$28.50
Heartwood Design and Building	31.27				\$31.27
Hemmingsen Pavement Solutions	31.27				\$31.27
Homan Enterprises	108.41	47.95			\$156.36
Hooven & Co.	317.12				\$317.12
Houseworth Construction	88.12	441.21	274.70		\$804.03
Housing Humboldt	18.76				\$18.76
Hubbards German Auto	14.59				\$14.59
Humboldt Bay Fire Headquarters	8.20				\$8.20
Humboldt Bay Harbor District	179.18				\$179.18
Humboldt Community Service District	135.98				\$135.98
Humboldt Countertops	309.05	891.34			\$1,200.39
Humboldt County Animal Shelter	173.04				\$173.04
Humboldt County DHHS	49.11				\$49.11
Humboldt County Office of Education	50.04				\$50.04
Humboldt County Parks	1,208.01				\$1,208.01
Humboldt County Roads	89.65				\$89.65
Humboldt County Sheriffs Office	339.82				\$339.82
Humboldt Electric	12.50				\$12.50
Humboldt Moving & Storage	119.95				\$119.95
Humboldt Plaza	41.70	93.82			\$135.52
Humboldt Sanitation & Recycling	94,083.45				\$94,083.45
Humboldt Towing		302.30			\$302.30
Interstate Battery of the Redwoods	118.73				\$118.73
Island State Construction	50.03	60.46			\$110.49
J & G Lawn and Garden	322.95	1,603.68	1,445.38		\$3,372.01
J & J Rentals	224.23				\$224.23
Jacoby Creek Real Estate	14.59				\$14.59
James Poovey	69.00				\$69.00
Janowski Builders	33.59				\$33.59
Jim Groeling & Associates	70.88				\$70.88
Jitter Bean Coffee Co.	25.00				\$25.00
JNG Insulation Pros	1,990.92	445.82			\$2,436.74

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
JNM Construction	314.80				\$314.80
John H Kruger Plaster & Drywall	91.73				\$91.73
Johnny's Flooring & Window Coverings	21.30				\$21.30
Johns Used Cars				325.23	\$325.23
Johnston Construction	147.71	159.96			\$307.67
Joyce Radelich			104.68		\$104.68
Juells Electric	12.50				\$12.50
Justin Adams Construction	129.61				\$129.61
K H McKenny	56.29				\$56.29
Karges Flooring	125.07		156.36		\$281.43
Kelly Martin	43.78				\$43.78
Ken & Lesa Shealor	15.83				\$15.83
Kramer Investment Corp.	225.14				\$225.14
Landscaping Ventures Inc.	439.89	111.53			\$551.42
Lawn Care Plus	950.01				\$950.01
LDH Construction	459.40				\$459.40
Leons Car Care Center	54.20				\$54.20
Living Styles	356.49				\$356.49
LJG BUILDERS LLC	37.53	12.50			\$50.03
Lorenzo Properties	298.12				\$298.12
Lost Coast Brewery & Cafe	87.56				\$87.56
Mad River Construction	817.25				\$817.25
Martin Bros Company	208.48				\$208.48
Martin Construction	485.75	91.73			\$577.48
Mattress Recycling Council	3,817.90	4,131.70			\$7,949.60
McCrea Motors	69.19				\$69.19
McCullough Construction	72.96				\$72.96
McMurray & Sons Inc.	15,012.66				\$15,012.66
Milgard Manufacturing LLC - Sacramento	81.30				\$81.30
Miller Farms Nursery	98.36				\$98.36
Ming Tree Realtors	20.85			(35.44)	\$ (14.59)
Moores Sleepworld	317.86				\$317.86
Mow-n-Trim	25.33				\$25.33
Munoz Osorio Construction	175.12	91.73			\$266.85
Myrtle town Body Shop	594.42				\$594.42
Nelson Floors	135.40				\$135.40
New Century Yard Maintenance	32.51				\$32.51
New Life Service Company	1,128.26				\$1,128.26
Next Generation Landscape & Design	231.41				\$231.41
Nichols Handy Work				(0.66)	\$ (0.66)
Nick Frank	12.50				\$12.50
NOAA	125.00		150.00	75.00	\$350.00
North Coast Co-Op Arcata	72.96				\$72.96
North Coast Flooring Inc.	2,127.82				\$2,127.82
North Coast Mercantile Co. Inc.	33.83				\$33.83

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Northcoast Acoustics	81.28				\$81.28
Northcoast Childrens Service	291.59				\$291.59
Northcoast Environmental Construction	175.04				\$175.04
Northern Building Company	252.62				\$252.62
O & M Industries	54.20	1,482.30			\$1,536.50
Ocean Gold Seafoods	179.29				\$179.29
Ocean View Cemetery	43.78				\$43.78
Open Door Community Health Center	587.53				\$587.53
Pacific Builders	220.98				\$220.98
Pacific Coast Rentals	20.85				\$20.85
Pacific Towing	139.68	212.66			\$352.34
Parks Enterprise	204.30	99.50			\$303.80
Pierson Company	918.83	2,724.62			\$3,643.45
Piersons Building Center	110.00				\$110.00
Point Pleasant MHP	325.23				\$325.23
Poletskis Appliance Center	310.62				\$310.62
Porter and Sons Painting		102.16			\$102.16
Primo Drywall & Construction Co.	33.36				\$33.36
Quality Body Works	129.26				\$129.26
Quick Mow	101.32				\$101.32
Rainbow Self Storage	1,109.49				\$1,109.49
Rebholtz Cleaning Service	20.85	312.73			\$333.58
Recology Eel River	117,958.38				\$117,958.38
Recology of Arcata	132,520.61				\$132,520.61
Recology of Humboldt County	425,578.68				\$425,578.68
Recology Samoa	53,948.86				\$53,948.86
Redwood Acres Fair Grounds	135.51				\$135.51
Redwood Coast Plumbing		27.10	60.46		\$87.56
Redwood Coast Real Estate Inc.	206.35	185.48	231.38	174.15	\$797.36
Redwood Community Action Agency	75.05	12.49	9.49	(3.41)	\$93.62
Redwood Teen Challenge	164.70				\$164.70
Redwoods Community College District	33.36				\$33.36
Rentor	392.09				\$392.09
Restif Cleaning Service	200.13				\$200.13
Revival Home Builders Inc.	348.38				\$348.38
RG Goolsby Construction	37.53				\$37.53
Rich's Body Shop	31.27	20.85			\$52.12
Rob Jordan Construction	29.10				\$29.10
Robert Donathan	94.98	35.44			\$130.42
S & S Phelps Inc.	709.18				\$709.18
Samson Construction	367.30				\$367.30
Sanders Roofing Inc.	2,605.90				\$2,605.90
Schmidbauer Building Supply LLC.	844.35				\$844.35
Sempervirens Gardening	213.72				\$213.72
Sequoia Construction	460.74				\$460.74

# Humboldt Waste Management Authority

## Draft A/R Aging Summary

As of March 31, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Serenity Inn	160.53				\$160.53
ServiceMaster	658.80	531.62			\$1,190.42
Simple Visions	325.24				\$325.24
Sisu Extracts	2,164.01				\$2,164.01
Six Rivers Mechanical Inc.	62.54				\$62.54
Soilscapes Solutions LLC	156.36				\$156.36
Spencer Electric	652.54				\$652.54
Spinks Property Management	317.96				\$317.96
Stetzel Builders				600.00	\$600.00
Steve Morris	58.37				\$58.37
Strombeck Construction	2,095.89				\$2,095.89
STS Construction	185.55	369.66	39.61		\$594.82
Susan Whitely / Eric Dugan	179.28				\$179.28
Swains Flat Trailer Court	304.38	352.33	271.03		\$927.74
T and T Roofing	2,432.96				\$2,432.96
TEMPORARY				494.50	\$494.50
The People of New Directions	790.11				\$790.11
Thomas Home Center	12.50	20.88			\$33.38
Timber Heritage Association	198.06				\$198.06
Tonis Restaurant	439.89				\$439.89
Tree Ventures Inc.	1,088.90	89.65			\$1,178.55
Triad Inc	611.52				\$611.52
Trinidad Rancheria				(1,209.60)	\$ (1,209.60)
United Building	16.68				\$16.68
United Indian Health	280.62				\$280.62
Valley Pacific Petroleum Service	26.91				\$26.91
Vern McGaughey	904.80				\$904.80
Vern's Furniture	1,272.51	569.10			\$1,841.61
Wade Bray General Contractor	341.91				\$341.91
Wahlund Construction	400.28				\$400.28
Waterproofing Associates Inc	575.40				\$575.40
Watson Well Service	54.20				\$54.20
Wayne Maples Plumbing	1,578.19		12.50		\$1,590.69
West End Builders Inc.	133.00				\$133.00
Westside Community Improvement Assoc.	148.01				\$148.01
Williamson Construction	333.32				\$333.32
Wing Inflatables	523.71	113.20			\$636.91
WSC Solar and Roofing				2,647.70	\$2,647.70
Zerlang & Zerlang Marine Services	58.37				\$58.37
<b>TOTAL</b>	<b>\$979,939.76</b>	<b>\$22,256.93</b>	<b>\$3,183.43</b>	<b>\$4,730.18</b>	<b>\$1,010,110.30</b>

97% Current



# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of March 31, 2026

Attachment 2b.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
707 Pest Solutions.	155.00				\$155.00
Access Humboldt	151.45				\$151.45
Advanced Security Systems.	91.22				\$91.22
Airgas USA, LLC	1,015.08				\$1,015.08
Amazon Capital Services, Inc.	42.40	80.87			\$123.27
AT&T Calnet	39.34				\$39.34
Bettendorf Enterprises, Inc	998.22	998.22			\$1,996.44
Blue Dream HR LLC	2,100.00				\$2,100.00
Blue Shield of California	44,413.53				\$44,413.53
CalPERS		16,392.99			\$16,392.99
City of Arcata 939	6,177.13				\$6,177.13
City of Blue Lake 939	1,919.07				\$1,919.07
City of Eureka 939	7,738.11				\$7,738.11
City of Eureka Discharge Fees	7,920.00				\$7,920.00
City of Eureka Water	1,418.26				\$1,418.26
City of Ferndale 939	1,940.06				\$1,940.06
City of Rio Dell 939	1,177.18				\$1,177.18
Clean Harbors Environmental Services	34,470.00				\$34,470.00
Crystal Springs Bottled Water	290.00				\$290.00
DCI Builders		6,852.76			\$6,852.76
Dry Creek Landfill	479,634.24				\$479,634.24
Edgar & Associates, Inc	893.75				\$893.75
Empower		325.00			\$325.00
Eureka Humboldt Fire Extinguisher		1,534.76			\$1,534.76
Foster Striping		1,750.00	3,350.00		\$5,100.00
Harbor Freight	1,728.33				\$1,728.33
Holt of California	327.83				\$327.83
Humana Insurance	4,373.14				\$4,373.14
Humboldt Community Services District	86.66				\$86.66
Humboldt County Env Health Pass Through	68,289.11				\$68,289.11
Humboldt County Public Works Pass Through	139,432.10				\$139,432.10
Humboldt Organic Solutions, LLC	54,961.62				\$54,961.62
Humboldt Recycling Leachate	15,841.02				\$15,841.02
Humboldt Recycling Propane	6,828.00				\$6,828.00
Humboldt Sanitation	13,669.54				\$13,669.54
I-5 Tire, Inc.	1,881.00				\$1,881.00
James L. Able Forestry Consultants, Inc			805.00		\$805.00
Kolstad Land Surveyors			3,170.00		\$3,170.00
Law Offices of Nancy Diamond	2,938.50				\$2,938.50
Lawrence & Associates		2,506.25			\$2,506.25
Lost Coast Communications, Inc	750.00				\$750.00
Mad River Community Hospital.				1,607.58	\$1,607.58
Mad River Union	202.00				\$202.00
MapleService Inc		459.75			\$459.75
Microbac Laboratories, Inc	588.00				\$588.00

# Humboldt Waste Management Authority

## Draft A/P Aging Summary

As of March 31, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Miller Farms Nursery, Inc	70.68				\$70.68
Mission Linen Supply	2,332.36				\$2,332.36
New Directions	505.00	475.00			\$980.00
New Pig Corporation		59.59			\$59.59
Northcoast Chimney Sweep, Inc.	430.00				\$430.00
Pape Machinery	4,776.51				\$4,776.51
PG&E 053-6	2,479.73				\$2,479.73
PG&E 724-3	2,908.72				\$2,908.72
Picky. Picky, Picky Surplus, Inc	741.93				\$741.93
Rain for Rent	4,886.74				\$4,886.74
Recology Humboldt County	225.00				\$225.00
Recology Humboldt County Samoa	4,644.46	5,776.36			\$10,420.82
Restif Cleaning Service Cooperative, Inc.	500.00				\$500.00
Schuyler Rubber Co., Inc	5,798.93				\$5,798.93
Setco	23,611.14				\$23,611.14
Shafer's Ace Hardware		174.14			\$174.14
Thumpers Mechanical		3,804.50			\$3,804.50
Valley Pacific Petroleum Services, Inc	7,643.33				\$7,643.33
Verizon Wireless	326.98				\$326.98
Western Health Advantage		7,861.26			\$7,861.26
WM Corporate Services, Inc	6,900.73				\$6,900.73
World Oil Environmental Services	214.00				\$214.00
WSP USA, Inc	15,034.54				\$15,034.54
<b>TOTAL</b>	<b>\$988,511.67</b>	<b>\$49,051.45</b>	<b>\$7,325.00</b>	<b>\$1,607.58</b>	<b>\$1,046,495.70</b>

**94% Current**



# Humboldt Waste Management Authority

Budget vs. Actuals  
 July 2025 - March 2026  
 Attachment 2b.1

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
<b>Income</b>			
5000 Base Fees	2,132,259	2,161,944	99.00 %
5010 County Wide Program Fees			
50155 Administration CWF	39,460	35,438	111.00 %
50160 Household Hazardous Waste Program	734,322	621,405	118.00 %
50165 CRL Pledge of Revenue	64,514	57,493	112.00 %
50170 Illegal Dumping & Clean Up	41,966	37,688	111.00 %
50175 Rural Container Program	350,130	314,438	111.00 %
50180 County/Cities AB939	129,028	169,937	76.00 %
50185 Table Bluff Maintenance	53,240	47,813	111.00 %
50190 Countywide Enforcement (LEA)	209,828	188,438	111.00 %
50195 Edible Food Recovery	25,054	22,500	111.00 %
<b>Total 5010 County Wide Program Fees</b>	<b>1,647,542</b>	<b>1,495,147</b>	<b>110.00 %</b>
5025 Greenwaste Tip Fees			
5026 Franchise	262,266	262,509	100.00 %
5027 Self-Haul	368,909	393,764	94.00 %
<b>Total 5025 Greenwaste Tip Fees</b>	<b>631,175</b>	<b>656,273</b>	<b>96.00 %</b>
5030 HHW Revenue	34,604	38,700	89.00 %
5045 Recycling Revenue	31,591	19,143	165.00 %
5055 Solid Waste Tip Fees			
5057 Satellite	832,369	837,860	99.00 %
5058 Franchise	3,389,451	3,757,645	90.00 %
5059 Self Haul	2,656,314	2,268,799	117.00 %
5060 Treated Wood Waste	41,390	45,938	90.00 %
5061 Tires	18,498	51,311	36.00 %
<b>Total 5055 Solid Waste Tip Fees</b>	<b>6,938,022</b>	<b>6,961,553</b>	<b>100.00 %</b>
<b>Total Income</b>	<b>\$11,415,193</b>	<b>\$11,332,760</b>	<b>101.00 %</b>
<b>GROSS PROFIT</b>	<b>\$11,415,193</b>	<b>\$11,332,760</b>	<b>101.00 %</b>
<b>Expenses</b>			
6000 Accounting Expense	5,904	6,000	98.00 %
6005 Advertising	15,126	26,625	57.00 %
6010 Auditing	21,900	16,500	133.00 %
6015 Bank Charges	(1,867)	7,650	(24.00 %)
6016 Merchant Fees	53,335	78,375	68.00 %
6020 Bad Debt Expense		0	
6030 Computer & Related Expenses	69,324	73,050	95.00 %
6035 Consulting	51,840	43,875	118.00 %
6040 Dues & Subscriptions	3,766	2,775	136.00 %
6045 Contracted Services	373,013	342,750	109.00 %
6050 Equipment Lease	2,238	2,250	99.00 %
6055 Solid Waste Trans & Disposal			
6056 Fortuna Satellite	381,757	389,118	98.00 %

# Humboldt Waste Management Authority

## Budget vs. Actuals

July 2025 - March 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6057 McKinleyville Satellite	434,015	448,742	97.00 %
6058 Hawthorne	3,674,087	3,969,318	93.00 %
6059 Recycling Disposal	39,430	38,850	101.00 %
<b>Total 6055 Solid Waste Trans &amp; Disposal</b>	<b>4,529,289</b>	<b>4,846,028</b>	<b>93.00 %</b>
6060 Engineering & Consulting	21,197	97,125	22.00 %
6065 Environmental Monitoring	110,908	97,500	114.00 %
6070 Greenwaste Trans & Disposal	598,202	656,273	91.00 %
6075 Gas/Fuel	51,391	60,000	86.00 %
6085 Insurance			
6086 Liability	133,375	131,025	102.00 %
6087 Workers Comp	81,222	132,600	61.00 %
<b>Total 6085 Insurance</b>	<b>214,597</b>	<b>263,625</b>	<b>81.00 %</b>
6095 Janitorial Expense	29,122	29,550	99.00 %
6105 Leachate	194,556	176,250	110.00 %
6110 Legal Expense	14,440	15,000	96.00 %
6115 Meetings	1,270	975	130.00 %
6120 Mileage Reimbursement	164	180	91.00 %
6130 New Hire Expense		9,750	
6135 Office Supplies	3,006	5,213	58.00 %
6136 Office Furniture	120	12,525	1.00 %
6140 Operating Expense	70,497	105,300	67.00 %
6145 Pass Through Expense			
61470 Illegal Disposal & Clean Up	37,312	37,688	99.00 %
61475 Pass Through - Rural Container	350,130	314,438	111.00 %
61480 AB939 Paid to Members	58,467	115,501	51.00 %
61485 Pass Through - Table Bluff Maintenance	53,240	47,813	111.00 %
61490 Pass Through - Countywide Enforcement (LEA)	209,828	188,438	111.00 %
61495 Edible Food Recovery	25,054	22,500	111.00 %
<b>Total 6145 Pass Through Expense</b>	<b>734,031</b>	<b>726,376</b>	<b>101.00 %</b>
6150 Payroll & Related Expenses			
6151 Salaries & Wages	1,550,059	1,679,250	92.00 %
6152 Employee Benefits	549	3,600	15.00 %
6153 Health Insurance	498,160	480,450	104.00 %
6154 Employee Portion	(24,690)	(27,675)	89.00 %
<b>Total 6153 Health Insurance</b>	<b>473,469</b>	<b>452,775</b>	<b>105.00 %</b>
6155 Retirement	194,075	217,650	89.00 %
6156 Health Insurance in Lieu	10,800	12,600	86.00 %
6157 Payroll Taxes	28,604	28,725	100.00 %
6158 UAL CalPERS	82,706	82,650	100.00 %
<b>Total 6150 Payroll &amp; Related Expenses</b>	<b>2,340,263</b>	<b>2,477,250</b>	<b>94.00 %</b>
6160 Permits, Licenses, Fees	96,435	79,538	121.00 %
6165 Printing	1,268	9,600	13.00 %

# Humboldt Waste Management Authority

## Budget vs. Actuals

July 2025 - March 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6170 Postage	1,124	2,044	55.00 %
6180 R & M - Equipment	91,866	127,125	72.00 %
6185 R & M - Facilities	103,115	195,113	53.00 %
6190 R & M - Vehicles	354	6,375	6.00 %
6200 Safety Expense	18,030	26,250	69.00 %
6205 Salvage Materials Hauling		0	
6210 Security	4,623	3,450	134.00 %
6215 Small Tools	5,541	6,150	90.00 %
6220 Telephone	16,158	16,875	96.00 %
6225 Tire Trans & Disposal	17,839	35,250	51.00 %
6230 Training	7,246	15,825	46.00 %
6235 Travel	577	4,950	12.00 %
6240 Uniforms	13,025	19,575	67.00 %
6245 Utilities - Electricity & Heat	59,865	59,250	101.00 %
6250 Utilities - Water & Sewer	13,480	12,562	107.00 %
66000 Payroll Expenses	6,209	6,750	92.00 %
<b>Total Expenses</b>	<b>\$9,964,384</b>	<b>\$10,805,451</b>	<b>92.00 %</b>
<b>NET OPERATING INCOME</b>	<b>\$1,450,809</b>	<b>\$527,309</b>	<b>275.00 %</b>
Other Income			
<b>7000 Interest Income</b>	<b>55,397</b>	5,502	1,007.00 %
7100 Grant & Payment Program Income			
7110 Payment Program Income - CCPP	20,432	9,750	210.00 %
7115 Grant Income - HHW		0	
7120 Payment Program Income - OPP	963	27,000	4.00 %
7125 Grant Income - TA		12,000	
7130 Grant Income - ORG7		1,500,000	
<b>Total 7100 Grant &amp; Payment Program Income</b>	<b>21,395</b>	<b>1,548,750</b>	<b>1.00 %</b>
7300 Rental Income	122,166	125,154	98.00 %
<b>Total Other Income</b>	<b>\$198,958</b>	<b>\$1,679,406</b>	<b>12.00 %</b>
Other Expenses			
8100 Grant & Payment Program Expenses			
8110 Payment Program Expenses - CCPP	24,992	9,750	256.00 %
8120 Payment Program Expenses - OPP	16,496	27,000	61.00 %
8125 Grant Program Expenses - TA		12,000	
8130 Grant Program Expenses - ORG		1,500,000	
<b>Total 8100 Grant &amp; Payment Program Expenses</b>	<b>41,488</b>	<b>1,548,750</b>	<b>3.00 %</b>
8200 Timber Expenses	8,178	13,125	62.00 %
8300 Rental Expense	17,314	75,000	23.00 %
<b>Total Other Expenses</b>	<b>\$66,981</b>	<b>\$1,636,875</b>	<b>4.00 %</b>
<b>NET OTHER INCOME</b>	<b>\$131,978</b>	<b>\$42,531</b>	<b>310.00 %</b>
<b>NET INCOME</b>	<b>\$1,582,787</b>	<b>\$569,840</b>	<b>278.00 %</b>

Net Income reduced by \$568,048 YTD reserve replenishment



**HUMBOLDT WASTE  
MANAGEMENT AUTHORITY**

***Staff Report***

**DATE:** May 14, 2026 For Meeting of: June 11, 2026

**FROM:** Hilary Schwartz, Director of Finance

**SUBJECT:** Item 4)  
Adopt Resolution 2026-08 authorizing the Executive Director to establish the PARS Section 115 Trust.

**RECOMMENDED ACTION:** Voice vote

- 1) Receive Presentation on Pars 115 Trust
- 2) Adopt Resolution 2026-08 establishing a PARS Section 115 Trust and authorizing the Executive Director to execute and deliver all documents necessary or advisable to establish the Section 115 Trust.

**DISCUSSION:**

**Background:**

On November 13, 2008, the board adopted Resolutions 2009-03 authorizing employer paid member contributions to the California Public Employees Retirement System (CalPERS), and Resolution 2009-4, authorizing employer pick-up of employee contributions to CalPERS.

Like many public agencies in California, the HWMA carries a long-term pension liability in the form of an Unfunded Accrued Liability (UAL). The agency's UAL represents the difference between pension benefits earned by employees and the assets currently set aside to pay those benefits. As of June 30, 2024, the Authority's total unfunded liability is approximately \$1.4 million, which equates to around an 81% funded ratio. Currently, the Authority funds its pension obligations on a pay-as-you-go basis through required annual CalPERS contributions. Rising contribution rates, investment volatility, and actuarial assumptions have increased cost pressures on the Authority's operating budget and reserves, and, consequently, the Authority's ability to make annual payments.

Establishing a Section 115 Trust provides a legally compliant mechanism to set aside funds specifically for pension obligations while allowing those assets to be invested for higher returns than traditional public funds. This strategy can help stabilize future contribution rates, improve long-term fiscal sustainability, and provide greater budget predictability. A Section 115 Trust is

an irrevocable trust established under Internal Revenue Code Section 115 for the purpose of funding pension obligations.

The key benefits of a Section 115 Trust are:

- **Cost Savings Over Time:** By earning higher returns than typical pooled public funds (e.g., LAIF), the agency can reduce the long-term cost of pension obligations.
- **Budget Stability:** The trust allows the agency to smooth contribution spikes by using trust assets during periods of high CalPERS rates.
- **Strategic Prefunding:** Prefunding liabilities can improve the agency's funded status and reduce long-term amortization costs.
- **Enhanced Financial Planning:** The trust provides a structured mechanism to plan for large future obligations.

Some risks and considerations of a Section 115 Trust are:

- **Market Risk:** Investment returns are not guaranteed and may fluctuate, particularly in the short term.
- **Liquidity Constraints:** Funds placed in the trust are committed for pension liability.
- **Governance Requirements:** Staff will bring forward draft policies for review to the board that cover contributions, withdrawals, and investment allocation.

Public Agency Retirement Services (PARS), a private third-party, administers a Section 115 trust fund for numerous public agencies in California, and several local Humboldt County Agencies as well.

Additionally, Matt Spooner, a representative with PARS, will provide an informational presentation and be available to answer questions should the board have them.

**Staff's Recommendation:**

Staff recommends that the Board adopt Resolution 2026-08, authorizing the establishment of the PARS Section 115 Trust.

**FISCAL IMPACTS:**

Minimal staff time costs associated with this staff report, and establishing the trust has no related one-time service or start up fees.

Should the Authority begin funding the trust in the future, costs range dependent on the level of funding, but the initial management fees will be approximately 0.6% in total annually.

**ALTERNATIVES:**

- 1) Direct staff to research alternate methods or continue the current pay as you go practice.
- 2) Board Discretion

**ATTACHMENTS:**

4.1) Resolution 2026-08

**RESOLUTION NO. 2026-08**

**RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY  
APPROVING THE ADOPTION OF THE  
PUBLIC AGENCIES POST-EMPLOYMENT BENEFITS TRUST  
ADMINISTERED BY PUBLIC AGENCY RETIREMENT SERVICES (PARS)**

**WHEREAS**, PARS has made available the PARS Public Agencies Post-Employment Benefits Trust (the “Program”) for the purpose of pre-funding pension obligations and/or OPEB obligations; and

**WHEREAS**, the Humboldt Waste Management Authority (“Authority”) is eligible to participate in the Program, a tax-exempt trust performing an essential governmental function within the meaning of Section 115 of the Internal Revenue Code, as amended, and the Regulations issued there under, and is a tax-exempt trust under the relevant statutory provisions of the State of California; and

**WHEREAS**, the Authority’s adoption and operation of the Program have no effect on any current or former employee’s entitlement to post-employment benefits; and

**WHEREAS**, the terms and conditions of post-employment benefit entitlement, if any, are governed by contracts separate from and independent of the Program; and

**WHEREAS**, the Authority’s funding of the Program does not, and is not intended to, create any new vested right to any benefit nor strengthen any existing vested right; and

**WHEREAS**, the Authority reserves the right to make contributions, if any, to the Program.

**NOW THEREFORE, BE IT RESOLVED THAT:**

1. The Board of Directors hereby adopts the PARS Public Agencies Post-Employment Benefits Trust; and
2. The Governing Board hereby appoints the *EXECUTIVE DIRECTOR*, or his/her successor or his/her designee as the Authority’s Plan Administrator for the Program; and
3. The Authority’s Plan Administrator is hereby authorized to execute the PARS legal and administrative documents on behalf of the Authority and to take whatever additional actions are necessary to maintain the Authority’s participation in the Program and to maintain compliance of any relevant regulation issued or as may be issued; therefore, authorizing him/her to take whatever additional actions are required to administer the Authority’s Program.

This Resolution shall be effective June 11, 2026.

Dated: \_\_\_\_\_, 2026

\_\_\_\_\_  
Stacy Atkins-Salazar, Chair of the Board

Dated: \_\_\_\_\_, 2026

\_\_\_\_\_  
Eric Keller-Heckman, Clerk of the Board



**HUMBOLDT WASTE  
MANAGEMENT AUTHORITY**

***Staff Report***

**DATE:** June 5, 2026 For Meeting of: June 11, 2026

**FROM:** Eric Keller-Heckman, Executive Director

**SUBJECT:** Item 5)  
Approve Resolution 2027-02 for the Collection of Integrated Waste Management Fees Table 9: Recyclable Material Processing Fee

**RECOMMENDED ACTION:** Voice vote

1) Approve Resolution 2027-02 for the Collection of Integrated Waste Management Fees Table 9: Recyclable Material Processing Fee

**DISCUSSION:**

**Background:**

In June of 2018, HWMA's member agencies agreed to combine their curbside collected recyclable materials and HWMA's mixed stream recyclables under a Memorandum of Understanding that would combine all recyclable tons and place them under a singular processing agreement. Recology Humboldt is the current collector and processor of this material under a 10-year contract. Under the "Curbside Collected Recyclables Processing and Marketing" agreement, Recology may submit an annual rate adjustment application to HWMA for review and consideration annually. Over the last several months HWMA staff has worked diligently with Recology staff on this application review and the proposed fee for Fiscal Year 2026–27.

**Recycling Processing Fee**

- The proposed rates are as follows:
  - FY 25/26 rate: \$153.79
  - FY 26/27 proposed rate \$177.14.
  - Change: \$23.35 or 15.18%

As in years past, this fee continues to climb due to several factors. Historically, residual percentages have remained in the mid to upper 20% range, averaging just over 25% for the last 3 years. This is slightly higher than industry standards and speaks to not only the waste stream as a whole but recycling markets at large. This year we have seen the residual percentage drop from 25.3% last year to 21.2% this year. While still higher than ideal, hopefully this downward trend will continue into this upcoming year.

Over the last several years we have seen significant drops in value and available markets for certain recyclable materials. Rigid plastic and mixed plastics 3-7 have seen the largest drop, but overall commodity values continue to decrease. As CRV centers continue to repopulate in member jurisdictions, the overall value of the collected stream continues to decrease as well.

The largest impact we are seeing this year is a reduction in tons. Since 2018, member tons have hovered around 12 to 13 thousand tons per year. This last year, we saw a significant decrease in total tons to just over 10 thousand tons, which significantly impacts the per ton fees.

Recology General Manager Frank Nelson will be in attendance as well should you have questions directly for Recology staff.

**Staff's Recommendation:**

Staff recommends the board approve Resolution 2027-02 for the Collection of Integrated Waste Management Fees, Table 9: Recyclable Materials Processing Fees.

**ALTERNATIVES:**

- 1) Board Discretion

**ATTACHMENTS:**

- 1) Resolution 2027-02
- 2) Table 9 of Schedule A, Waste Management Fees

## **RESOLUTION 2027-02**

### **A RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY FOR THE AMENDMENT OF INTEGRATED WASTE MANAGEMENT FEES**

#### **Section 1. PURPOSE AND INTENT**

The purpose of this Resolution is to establish and collect fees as authorized by state law including but not limited to Sections 41901 and 41902 of the Public Resources Code and the powers contained in the Humboldt Waste Management Authority Joint Powers Agreement in order to fund the reasonable and necessary costs incurred by the Humboldt Waste Management Authority in owning, operating, maintaining and conducting the Authority's solid waste management services, programs, facilities and enterprises.

It is the intent of this Resolution and of the Authority to achieve these purposes in the most cost-effective manner possible, while continuing to reduce the amount and toxicity of waste generated in the County to the greatest degree possible.

It is the further intent of the Authority that such fees recover the full and complete costs associated with providing and operating waste management facilities and programs, including any and all surcharges imposed by other governmental agencies on the receipt, handling, processing or disposal of refuse or other waste materials. Facility and program costs supporting the fees charged by this Resolution are identified in the Authority's annual budget.

#### **Section 2. DEFINITIONS**

- a) Unless otherwise stated, the terms used in this Resolution shall have the same meaning as provided by the definitions set forth in Section 17225 of Title 14, California Code of Regulations and the appropriate subsections of Division 30, Part 1, Chapter 2, California Public Resources Code.
- b) "Authority" means the Humboldt Waste Management Authority.
- c) "Carpet" means a manufactured article that is used in commercial or residential buildings affixed or placed on the floor or building walking surface as a decorative or functional building interior feature and that is primarily constructed of a top visible surface of synthetic face fibers or yarns or tufts attached to a backing system derived from synthetic or natural materials. "Carpet" includes, but is not limited to, a commercial or a residential broadloom carpet or modular carpet tiles. "Carpet" does not include a rug, pad, cushion, or underlayment used in conjunction with, or separately from, a carpet.
- d) "Collector" means either a Franchise Collector or a Non-Franchise Collector.
- e) "Designated Divertible Materials" means source-separated materials which are discarded at the HWMA Hawthorne Street Transfer Station in a designated area (e.g., bunker or

container), and for which an appropriate reuse, recycling, composting, or other diversion outlet exists. The list of approved Designated Divertible Materials shall be based on market or outlet availability as determined by the Executive Director and shall be updated from time to time. Examples of “Designated Divertible Materials” may include clean drywall (gypsum board), non-hazardous ash, textiles, food waste, and dimensional lumber and wooden pallets.

- f) "Executive Director" means the Executive Director of the Humboldt Waste Management Authority or a designated representative thereof.
- g) “Franchise Collector” means a company that collects Solid Waste or Recyclable Materials under contract with a public agency.
- h) “Greenwaste” means any wastes generated from the maintenance or alteration of public, commercial or residential landscapes including, but not limited to, yard clippings, leaves, tree trimmings, prunings, brush, weeds, wood that is not treated with preservatives or painted and cardboard that is not otherwise recyclable."
- i) "Household Hazardous Waste" means all those wastes defined by Section 25218.1(e) of the Health and Safety Code and/or Cal. Admin. Code tit. 14, § 18720(27).
- j) “Jurisdictional Boundaries of the Authority” means the jurisdictional boundaries coinciding with those of the Authority’s member agencies.
- k) "Operator" means a person or entity who accepts Waste Material generated within the Jurisdictional Boundaries of the Authority and to whom permission to operate a Transformation Facility or Transfer/Processing Station for Solid Waste, or a combination of Solid Waste and Hazardous Waste, is granted under Section 40000 et seq. of the Public Resources Code.
- l) "Non-Franchise Collector" means a person or entity that collects and/or transports Solid Waste generated within the Jurisdictional Boundaries of the Authority directly to an approved landfill facility for the purpose of disposal.
- m) “Recyclable Materials Processing” means those recyclable materials source source-separated by the generator for the purpose of recycling for beneficial reuse or marketing to third parties.
- n) “Recyclable Materials Processing” means the sorting, processing and marketing of Recyclable Materials.
- o) “Satellite Facility” means a Transfer/Processing Station that receives Waste Materials generated from within the Jurisdictional Boundaries of the Authority that is not owned or directly operated by the HWMA, and which is located within the County of Humboldt.

- p) "Self-Haul Customers" means any person or entity that transports Solid Waste or Recyclable Materials directly to a Transfer/Processing Station and/or Transformation Facility.
- q) "Solid Waste" means all putrescible and non-putrescible solid, and semisolid wastes; including garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, demolition and construction wastes, abandoned vehicles and parts thereof, discarded home and industrial appliances, dewatered, treated or chemically fixed sewage sludge which is not hazardous waste, manure, vegetable or animal solid and semisolid wastes, and other discarded solid and semisolid wastes. "Solid Waste" does not include hazardous, low-level radioactive or medical waste. "Solid Waste" as herein defined shall not include materials source-separated by the generator for the purpose of recycling, reuse, repair, or composting.
- r) "Transfer/Processing Station" means a facility utilized to receive Waste Material from Collectors and Self-Haul Customers and to temporarily store, separate, transfer, convert, or otherwise process said materials and/or to transfer it directly from smaller to larger vehicles or railroad trains for transport.
- s) "Transformation Facility" means a facility whose principal function is to receive and manage Solid Waste through a non-landfill disposal process other than composting such as incineration, pyrolysis, distillation, gasification, or biological conversion.
- t) "Waste Material" means all materials including Solid Waste, Household Hazardous Waste, Greenwaste, and Recyclable Materials.

### **Section 3. COLLECTION OF FEES**

The applicable component(s) of the Waste Management Fee shall be collected from all Franchise and Non-Franchise Collectors, Self-Haul Customers, Satellite Facilities and all Operators of Transformation Facilities and/or Transfer/Processing Stations located within the Jurisdictional Boundaries of the Authority. Such Fee shall be included in and considered to be part of the disposal rate charged by Operators, Satellite Facilities and Collectors for the provision of services.

Non-Franchise Collectors shall maintain at their respective offices or other place acceptable to the Authority, full and complete accounting books and records, and shall prepare and submit, without additional request and at no cost to the Authority, records documenting their respective proper performance under this Ordinance. The Authority may audit such books and records at the Authority's expense upon three (3) working days' notice.

### **Section 4. WASTE MANAGEMENT FEE**

The Authority Waste Management Fee rates specified in Schedule A shall take effect beginning on July 1, 2026, for the Fiscal Year 2026–27.

- a) *Table 9. Recyclables Materials Processing Fees* shall be paid by Franchise Collectors and Self-Haul Customers dropping off Recyclable Materials at either the Samoa Resource Recovery Center or the Hawthorne Street Transfer Station.

## **Section 5. PAYMENT OF FEES**

- a) For cash transactions, payment shall be due upon delivery of the Waste Materials in accordance with Schedule A herein. Self-Haul Customers who pay with cash or cash equivalents – check, debit, or credit card – shall pay fees rounded to the nearest quarter dollar for materials disposed. For account customers, the fee shall be set based upon the volume or tonnage of Waste Material received during the preceding month according to Schedule A. Fees charged to accounts shall be paid to the Humboldt Waste Management Authority within thirty (30) days following the fee due date. The due date is the date of the monthly statement and shall become due and payable by each account customer on the date of the monthly statement.
- b) Fees that are not remitted to the Authority within thirty (30) days following the due date provided in this part for account customers and on the invoice for all other invoiced customers are delinquent. A late fee of one- and one-half percent (1.5 %) shall be assessed on delinquent accounts not paid by the end of the month. The minimum late fee is \$1.
- c) Documentation substantiating the tonnage upon which the Waste Management Fee is collected shall be maintained by an Operator, Franchise Collector, Non- Franchise Collector, or Self-Haul Customer for a period of three years.

Upon three working days written notice, an Operator or Collector shall provide access to the Authority for the purpose of reviewing the accuracy of the submitted data.

In the event that the Authority, following such a review, determines that the accuracy of the submitted data cannot be verified, the Authority and the Operator or Collector shall mutually agree to an alternative procedure for determining or measuring the tonnage collected, or received at the Disposal Site, Transformation Facility and/or Transfer/Processing Station, in order to ensure the accuracy of such data.

Failure to implement or to adhere to a verifiable measuring procedure after a reasonable period of time shall result in the referral of the disputed collections for review to an independent auditor. Costs for such an audit shall be borne by the losing party.

Fees not paid by its due date shall be determined to be delinquent and shall be subject to late fee penalties.

- d) Customers who wish to keep a record of individual waste transactions should retain their weight ticket (invoice) from each transaction. The Authority also keeps a record of transactions. Customers may request copies of previous weight tickets and will be

charged 75 cents for each weight ticket that is copied, sent, or faxed. A request for a copy of any weight ticket that is over 180 days old will be billed at \$40 per hour for staff research time.

- e) Customers who make payments in excess of \$5,000 per month may be charged processing fees incurred by their payments.

**Section 6. FAILURE TO COMPLY**

The Authority may collect any unpaid fees and penalties by civil action, in which event the Authority shall have judgment for the cost of the suit and reasonable attorney's fees.

Remedies for the failure to comply with this Resolution are non-exclusive. The Authority reserves the right to take any, all or a combination of administrative, civil and criminal actions to enforce the terms of this Resolution, separately or concurrently.

**Section 7. REFUNDS**

In the event any fee has been overpaid or has been erroneously received by the Authority under this Resolution, it shall be refunded.

**Section 8. EFFECTIVE DATE**

This Resolution shall take effect on July 1, 2026.

APPROVED: \_\_\_\_\_ Date: \_\_\_\_\_  
Stacy Atkins-Salazar, Chair

ATTEST: \_\_\_\_\_ Date: \_\_\_\_\_  
Eric Keller-Heckman, Clerk of the Board

## Humboldt Waste Management Authority Fees For Fiscal Year 2026-2027

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<b>Table 9: Recyclable Materials Processing Fees</b>	<b>\$ per Ton</b>
Direct Delivery to Samoa Processing Facility (Franchise Only)	\$177.14
Self-Haul and Commercial Rate	\$177.14
Minimum Fee, Self-Haul and Commercial Customers, up to 120 lbs	\$10.75



**HUMBOLDT WASTE  
MANAGEMENT AUTHORITY**

***Staff Report***

**DATE:** June 4, 2026 For Meeting of: June 11, 2026  
**FROM:** Hilary Schwartz, Director of Finance  
**SUBJECT:** Item 6)  
Reserve Policy Discussion

**RECOMMENDED ACTION:**

- 1) Discuss fund uses and methodology for determining the funding level of the Operating Reserve.
- 2) Discuss the intended use and naming structure of the Long-Term Funding Reserve.
- 3) Direct staff to return to the board with a comprehensive update to Policy 3030 incorporating proposed language no later than the July 9, 2026 Board Meeting

**DISCUSSION:**

**Background:**

In their Management Letter dated February 5, 2026, the Authority's independent audit firm, Richardson & Company, LLP, provided the following recommendation:

*Reserve Policies: We recommend that management propose to the Board of Directors updated reserve policies that clearly define each of the Authority's reserves and how they are determined. For example, the Operating Reserve is defined as an undesignated reserve equal to 15% of the Authority's operating budget. However, the accounting definition of undesignated means undefined purpose and the Operating Revenue is not equal to 15% of the total operating budget. Also, the Long-Term Funding Reserves and its purposes are also not included in the policies.*

Staff will present a comprehensive update to HWMA Policy 3030 prior to the next audit cycle in accordance with the auditor's recommendations. In preparation, staff seeks board direction on three items related to the Authority's reserves.

1. Staff seeks direction on the intended uses of the Operating Reserve, which are currently defined as follows:
  - a. *This reserve is intended for unanticipated expenditures and projects for which an annual budget cannot sufficiently manage without requiring an increase in Waste Management fees.*

Staff is not recommending any specific changes to the intended uses of the Operating Reserve but rather confirmation that this board supports the intended uses as currently defined in Policy 3030.1.

2. Staff recommends revising the methodology used to determine the minimum funding level of the Operating Reserve. The current policy defines the funding level of the Operating Reserve as 15% of operating expenses, but staff have historically removed the cost of payroll and pass-through expenses from the calculation, causing the discrepancy noted by the auditors.

Staff have identified a potential revised methodology:

Revise Policy 3030.1 to define the minimum base level of funding for the Operating Reserve as equal to 15% of all operating expenses, less the Rate Stabilization and Personnel Stabilization Reserve fund balances.

The proposed revised methodology described above can be clearly and consistently applied and will have a minimal budgetary impact.

3. The Long-Term Funding Reserve was approved by this board on May 9, 2024, as a component of the final Fiscal Year 2024–25 budget, and the independent auditors recommend that this fund be included in the HWMA’s comprehensive reserve policy. Staff recommends that long-term Organics processing be identified as the intended use of the Long-Term Funding Reserve and that the fund be titled the Long-Term Organics Fund.

**Staff’s Recommendation:**

Staff recommends that the Board discuss the intended uses and revised methodology used to determine the Operating Reserve as presented and the proposed updated naming structure of the Long-Term Funding Reserve to “Long-Term Organics Fund,” and direct staff to return to the board with a comprehensive update to Policy 3030 incorporating proposed language no later than the July 9, 2026 Board Meeting.

**FISCAL IMPACTS:**

Minimal staff time costs associated with this staff report. The budgetary impact of revising the Operating Reserve determination methodology will be proposed in the Fiscal Year 2027–28 budget process.

**ALTERNATIVES:**

- 1) Direct staff to revise the intended uses of the Operating Reserve
- 2) Direct staff to identify alternative methodologies for determining the funding level of the Operating Reserve
- 3) Direct staff to identify alternative intended uses for the Long-Term Funding Reserve.
- 4) Board Discretion

**ATTACHMENTS:**

- 6.1) Sample calculations

ATTACHMENT 6.1  
SAMPLE CALCULATIONS

Approved Method FY26-27 Operating Reserve		Proposed Method FY26-27 Operating Reserve	
FY 2026-27 Operating Budget	\$13,783,669	FY 2026-27 Operating Budget	\$13,783,669
Less Payroll Related Expenses	( <b>\$3,379,595</b> )	15% of Operating Budget	\$2,067,550
Less Pass-through Expenses	<u>(<b>\$1,047,577</b>)</u>	Less Rate Stabilization Reserve	<u>(<b>\$400,000</b>)</u>
	<u>\$9,356,496</u>	Less Personnel Stabilization Reserve	<u>(<b>\$150,000</b>)</u>
Operating Reserve (15%)	<b>\$1,403,474</b>	Operating Reserve	<b>\$1,517,550</b>