



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, July 9, 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. 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

Copies Available: Copies of the agenda materials are available electronically at 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. 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 June 11, 2026, HWMA Board of Directors Meeting.
- b. Approve Minutes from the June 25, 2026, HWMA Board of Directors Special Meeting.
- c. Review and Approve Draft April 2026 Financial Reports.
- d. Receive and Approve Resolution 2027-03 "A Resolution of the Humboldt Waste Management Authority Authorizing the Authority to Enter into Regional Grant Agreements with the California Department of Resources, Recycling, and Recovery for Local Government Waste Tire Amnesty Grants During Fiscal Years 2027 Through 2032."

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. Elect Authority Officers for Fiscal Year 2026–27

5. Review and Approve Board of Directors Calendar for Fiscal Year 2026–27

6. Review and Approve Revisions to HWMA Policy Handbook Policy 3030 "Reserve Policies" and Adopt Resolution 2027–04 "A Resolution of the HWMA Board of Directors Updating the HWMA Policy Handbook Policy 3030 – Reserve Policy."

7. Receive Presentation on Tire Recycling Program.

8. Standing Item: Board Member Report

9. Standing Item: Executive Director's Report

10. Adjourn.



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

Minutes

Thursday, June 11, 2026, at 5:30 PM

Eureka City Council Chamber

Present: Meredith Matthews (alternate), Michelle Lewis-Lusso, Leslie Castellano, Randall Cady, Steve Madrone, Frank Wilson.
Absent: None
Staff: Eric Keller-Heckman, Tony Heacock, Helder Morais, Hilary Schwartz
Legal Counsel: Nancy Diamond

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

Chairperson Matthews called the meeting to order at 5:30 PM. A quorum was present and acting.

2. Consent Calendar

- a. Approve Minutes from the May 14, 2026, HWMA Board of Directors Meeting
- b. Review and Approve Draft March 2026 Financial Reports

Chairperson Matthews inquired if there were any requests to pull items from the Consent Calendar, and there were no requests.

Chairperson Matthews opened the floor to public comment on the Consent Calendar, and no public comment on the Consent Calendar was received.

Chairperson Matthews closed the floor to public comment.

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

3. Oral and Written Communications

Chairperson Matthews opened the floor to public comment regarding items not on the agenda. Public comment was received from **Mr. Frank Nelson**, General Manager of Recology Humboldt County. Mr. Nelson invited board members to visit the Recology Resource Recovery Center in Samoa. Chair Matthews inquired about the Junk Museum,

an area where recycled art was displayed at the facility in Samoa. Mr. Nelson advised that the Junk Museum was being converted into an interactive educational space similar to the Discovery Museum.

Chairperson Matthews noted for the minutes that **Director Madrone** arrived at 5:32pm and closed the floor to public comment.

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).”

Director Schwartz reported to the board that the HWMA carries a long-term unfunded pension liability with CalPERS. An unfunded liability represents the difference between the pension benefits earned by employees and the assets currently set aside to pay those benefits. As of June 30, 2024, the Authority’s unfunded pension liability is approximately \$1.4 million. Over time, unfunded liabilities incur interest and will cause annual contribution rates to rise, putting pressure on the Authority’s operating budget.

A Section 115 Trust is a legally compliant mechanism to set aside funds specifically for pension obligations. This strategy can help stabilize contribution rates over time and increase fiscal sustainability. Key benefits of a Section 115 Trust include cost savings by earning interest, budget stability, and strategic pre-funding of pension obligations with additional discretionary payments (ADPs) to CalPERS. Risks include market volatility and the need to develop policies to complete the governance structure of the trust. If funded, the trust would incur management fees of 0.6% of the fund balance annually.

The board received a presentation from **Mr. Matt Spooner** of Public Agency Retirement Services (PARS), a private third-party that administers pension rate stabilization trust funds for many public agencies in California. The PARS 115 Trust, called the Pension Rate Stabilization Program (PRSP) is supported by three entities – PARS, the Trust Administrator, PFM Asset Management, the Investment Manager, and US Bank, the Trustee. The PRSP is a pension pre-funding tool that can be invested in the stock market and grow at a faster rate than typical public agency pooled investments.

Mr. Spooner summarized the Authority’s most recent actuarial report and advised that its unfunded liability is growing. He described the PRSP as a pension smoothing tool that always remains under local control. He presented analysis of PARS historical net performance fees and the five different investment strategies available at differing levels of equity exposure. Finally, Mr. Spooner covered fund fees and various funding strategies that have worked for other agencies.

Director Castellano expressed concern about risk exposure and how the board might weigh in on a policy regarding risk exposure. **Executive Director Keller-Heckman** responded that this was the first time the Authority had taken a close look at its pension liability and that establishing the trust was the first step in a larger process. Staff would be returning to the board with draft policies governing funding strategies, risk exposure, and level of board oversight for the trust, should the board choose to approve it. **Director**

Castellano asked about market risks, and if and how the Authority would remove its funds from the trust if pension obligations were otherwise resolved. Mr. Spooner advised that market risks could be limited to about 5% exposure in the most conservative investment strategy. He emphasized that agencies enjoy total local control over their funds and can withdraw them at any time.

Director Castellano inquired about the experiences of other jurisdictions represented on the board who had established PARS trusts. **Chairperson Matthews** reported that the City of Arcata had established a PARS trust about a year ago and had good results. She expressed support for the PARS trust as a strategic financial move for public agencies. **Director Madrone** indicated that he did not have any specific knowledge of the County’s involvement with PARS but expressed his personal preference against investing in the stock market. He acknowledged the significance of unfunded liabilities and that staff was recommending the Authority establish the PARS trust, without the need for a current funding commitment. **Director Wilson** expressed concern about investing in the stock market, but recommended the Authority establish the trust and take a moderate to moderately conservative investment approach. **Director Lewis-Lusso** expressed support for the trust as a good start toward segregating funds for pension obligations.

Chairperson Matthews opened the floor to public comment on the PARS trust agenda item. No public comment was received.

- Motion:** **Director Castellano** motioned, and **Director Cady** seconded, to 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).”
- Action:** Approve the Motion as made by **Director Castellano** and seconded by **Director Cady**
- Ayes:** Unanimous
- Noes:** None
- Absent:** None

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

Executive Director Keller-Heckman provided the board with background information on processing and marketing of curbside and collected recyclables in Humboldt County, which was a piecemeal process for many years. In 2018, the jurisdictions and HWMA executed a Memorandum of Understanding (MOU) granting HWMA flow control over recyclable materials with the hope of securing better processing and marketing rates for local materials. The Authority issued a Request for Proposals for recycling processing and marketing services, and Recology Humboldt County was the successful proposer. Since 2018, Recology Humboldt County has processed and marketed the jurisdiction’s recyclable materials at their facility in Samoa.

The fee for recycled materials is adjusted annually and can take longer to determine than other fees, because a portion of the recycling fee is determined by the Authority’s own

annually adjusted solid waste tipping fee. Residuals, the portion of recyclable materials that either can't be marketed or is contaminated, are returned to the solid waste transfer station and incur tipping fees. Once HWMA staff finalized the Authority's tipping fees, they began working with Recology staff to finalize the recycling fee.

Executive Director Keller-Heckman advised the board that Section 4 of Resolution 2027-02 would be changed upon the advice of **General Counsel Diamond** to state the following: "Resolution 2027-01, a Resolution of the Humboldt Waste Management Authority for the Amendment of Integrated Waste Management Fees, is hereby amended by the adoption of Table 9, the Recyclable Materials Processing Fee, attached in Schedule A. Said Table 9 is hereby incorporated into the original schedule of Resolution 2027-01, and shall take effect July 1, 2026."

Director Castellano inquired about the drivers behind the 15% increase in the recycling fee. **Executive Director Keller-Heckman** responded that the three biggest issues driving the rate increase are transportation, labor, and the largest factor, the reduction in recyclable tons collected. In prior years, the high residual rate was problematic, but while still too high, the residual rate decreased slightly this year. The reduction in recyclable tons could be related to decreased economic activity, reduced producer packaging, and the rise of CRV centers in Humboldt County. CRV materials are usually the highest value materials in the waste stream.

Mr. Frank Nelson, General Manager of Recology Humboldt County, described to the board that the Recology Resource Recovery Center processes and markets recyclable materials from a wide region of Northern California and Southern Oregon. The cost per ton to process materials increases when the number of tons collected decreases. Recology reduced labor by over 3,000 hours in an effort to control costs per ton. Mr. Nelson concurred with **Executive Director Keller-Heckman's** analysis that economic conditions have reduced consumption, but that simultaneously, recycling services are proliferating and expanding into new areas. **Director Madrone** commented that over time, many plastic materials became unrecyclable locally. **Mr. Nelson** advised that Recology is one of the first organizations on the North Coast working with the Circular Action Alliance and CalRecycle on plastics recycling in alignment with SB 54, the Plastic Pollution Prevention and Packaging Producer Responsibility Act, legislation that will shift what plastics are recoverable and who is paying for it.

Chairperson Matthews opened the floor to public comment on the annual recycling processing fee agenda item. No public comment was received.

Chairperson Matthews closed the floor to public comment.

- Motion:** **Director Castellano** motioned, and **Director Lewis-Lusso** seconded, to approve Resolution 2027-02, a Resolution of the Humboldt Waste Management Authority for the Amendment of Waste Management Fees, as revised by staff's recommendation
- Action:** Approve the Motion as made by **Director Castellano** and seconded by **Director Lewis-Lusso**
- Ayes:** Unanimous

Noes: None
Absent: None

6. Operating Reserve Discussion

Director Schwartz reviewed the Management Letter provided by Richardson & Company, LLP, the Authority's auditors, which included a recommendation to develop reserve policies that clearly define each of the Authority's reserves and how their funding levels are determined. Staff will return to the board with a comprehensive update to HWMA Policy 3030, Reserves, prior to the next audit cycle in accordance with the auditor's recommendations.

Staff requests direction on the following items pertaining to the Authority's reserves:

- 1) Confirmation of the currently approved intended uses of the Operating Reserve.
- 2) Revision of the methodology used to determine the funding level of the Operating Reserve to 15% of the operating budget, less the fully funded Rate Stabilization and Personnel Stabilization Reserve account balances.
- 3) Identification of long-term organics processing as the intended use of the Long-Term Funding and renaming it the Long-Term Organics Fund.

Staff recommends the board discuss and provide direction on these items and direct staff to return with a comprehensive update to Policy 3030, incorporating proposed language no later than July 9, 2026.

Director Castellano expressed support for reserves and inquired how it would affect the Authority's budget and financial planning to increase the funds in the Operating Reserve to the level determined using the revised methodology. **Director Schwartz** responded that during each budget cycle, staff identifies the funding needed by each of the Authority's reserve accounts in the coming fiscal year and builds the funding into the annual fee table. For example, the Long-Term Funding is a line item in the Base Fees, while the Capital Improvement Funding is a line item in the Facility Fee. Increases to the Operating Reserve would likely be split over two fiscal years to smooth the impact to rate payers.

Director Castellano inquired as to how the Authority could change directions if it determined that the Long-Term Funding was no longer needed for organics processing. **Executive Director Keller-Heckman** responded that nothing would preclude the board from reallocating the funds to a different purpose, but that he would not recommend placing a threshold or a timeline in the reserve policy.

Chairperson Matthews opened the floor to public comment on the Operating Reserve agenda item. No public comment was received.

Chairperson Matthews closed the floor to public comment.

The board directed staff to return with a comprehensive update to Policy 3030 no later than the July 9, 2026, meeting.

7. Standing Item: Board Member Reports.

No reports received.

8. Standing Item: Executive Director's Report

No reports received.

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 the potential price and terms of purchase of APN 405-081-036.
- b. Public Employment Evaluation – Executive Director pursuant to Government Code Section 54957.

Chairperson Matthews opened the floor to public comment on the Closed Session agenda item. No public comment was received.

Chairperson Matthews closed the floor to public comment.

10. Report Out of Closed Session: No report.

Chairperson Matthews adjourned the Closed Session at 7:05 pm.



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

Minutes

Thursday, June 25, 2026, at 9:30 AM

Eureka City Council Chamber

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

1. Call to Order and Roll Call at 9:30 AM

Chairperson Atkins-Salazar called the meeting to order at 9:30 AM. A quorum was present and acting.

2. Consent Calendar

- a. No Consent Calendar at a Special Meeting

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. Acceptance of Fee Title Ownership of 5595 Cummings Road, Eureka and Approve Resolution No. 2026-10, Approving a Site Lease and a Lease Agreement; Making Certain Determinations Relating Thereto; and Authorizing Certain Other Documents and Actions in Connection Therewith; and Approve Resolution No. 2026-11, Adopting a Post-Issuance Tax Compliance Policy; and Approve Resolution No. 2026-12, Accepting A Fee Title Interest in Assessor’s Parcel Number (APN) 405-081-039-000, 5595 Cummings Road, Eureka CA, from John Moran and Approving the Expenditure of up to \$200,000 for the Property Acquisition.

Executive Director Keller-Heckman presented the board with background information on the property acquisition agenda item. In July 2025, this board authorized staff to begin negotiations to purchase a 3.2-acre parcel located at 5595 Cummings Road, adjacent to the entrance to the Cummings Road Landfill (CRL). The parcel contains a 2,800 square foot residence that will be remodeled to relocate the CRL operations office, in lieu of the currently approved Capital Improvement Project to replace the landfill office.

Following negotiations, the total purchase price for the property is \$665,000. The Authority will pay \$200,000 from cash on hand for the down payment. Capital improvement funds intended for the Landfill office replacement project will be re-allocated as follows: \$100,000 for Fiscal Year 2026–27 maintenance and upkeep, and \$60,000 for Fiscal Year 2026–27 debt service. Staff will return with a plan to realign the Capital Improvement Plan to accommodate this change. The financing for the purchase is a 15-year loan from EverBank with a fixed interest rate of 4.51%. The total amount financed is \$490,000, with semi-annual debt service payments of approximately \$30,000.

The security mechanism for the loan is a 15-year lease/leaseback of the Authority-owned parcel adjacent to the Hawthorne Street Transfer Station under long-term lease to Recology. The lease/leaseback agreement does not impact the current lease agreement with Recology. The Fiscal Year 2026–27 debt service requirements will not impact the approved Fiscal Year 2026–27 tipping fee. Subsequent debt service years will be financed through minimal tip fee adjustments in the annual budget, projected to be less than \$1 per ton annually.

The board packet contains three resolutions needed to execute the property acquisition:

- 1) Resolution 2026–10 is concerned with the site lease and lease agreements (Attachment 1)
- 2) Resolution 2026–11 adopts a Post-Issuance Tax Compliance Policy (Attachment 2)
- 3) Resolution 2026–12 authorizes the Authority to accept a fee title interest in the property (Attachment 3) and the expenditure of funds for the down payment.

The packet contains three additional attachments:

- 4) Site Lease (Attachment 4)
- 5) Lease Agreement (Attachment 5)
- 6) Federal Tax Agreement (Attachment 6)

Staff recommends the board approve Resolution Nos. 2026–10, 2026–11, and 2026–12, and the execution of necessary documents subject to General Counsel’s final review.

Director Wilson requested clarification of the lease/leaseback agreement. **Executive Director Keller-Heckman** responded that because the Authority cannot secure the loan with the real property being purchased, it is utilizing an alternative property instead, the property adjacent to the Transfer Station under long-term lease to Recology. **Director Madrone** asked if the Recology-lease property was being used as a form of collateral, and **General Counsel Diamond** confirmed that it was. She described how the Authority leases the collateral property to EverBank, who immediately leases it back to the Authority, in exchange for payment of the \$490,000 loan proceeds. Lease/leaseback agreements are a common financing mechanism.

Director Wilson inquired why the property being purchased could not serve as collateral for the loan. **Executive Director Keller-Heckman** responded that the bank did not consider the property being purchased to have sufficient value to collateralize the loan.

Director Wilson expressed that he saw this purchase as preventing future lawsuits against the Authority due to its proximity to the closed landfill site. **General Counsel Diamond** confirmed that there are no current claims against the Authority, and that the purchase would also protect the public from potential methane emissions. **Director Madrone** expressed his support for the purchase and thanked staff and the board for their hard work to close the transaction on time. **Director Castellano** expressed support for the additional benefit to the Authority of updating staff's working conditions and the other planned uses for the residence at 5595 Cummings Road.

Chairperson Atkins-Salazar opened the floor to public comment on the property acquisition agenda item. No public comment was received.

Chairperson Atkins-Salazar closed the floor to public comment.

- Motion:** **Director Castellano** motioned, and **Director Cady** seconded, to approve Resolution No. 2026-10, approving a Site Lease and a Lease Agreement; making certain determinations relating thereto; and authorizing certain other documents and actions in connection therewith; and to approve Resolution No. 2026-11, adopting a Post-Issuance Tax Compliance Policy; and to approve Resolution No. 2026-12, accepting a fee title interest in Assessor's Parcel Number (APN) 405-081-039-000, 5595 Cummings Road, Eureka CA, from John Moran and approving the expenditure of up to \$200,000 for the property acquisition.
- Action:** Approve the Motion as made by **Director Castellano** and seconded by **Director Cady**
- Ayes:** Unanimous
- Noes:** None
- Absent:** **Director Lewis-Lusso**

5. Standing Item: Board Member Reports

No reports received.

6. Standing Item: Executive Director's Report

No reports received.

7. Adjourn

Chairperson Atkins-Salazar adjourned the Special Meeting at 9:45 am.



HUMBOLDT WASTE
MANAGEMENT AUTHORITY

Staff Report

DATE: July 2, 2026 For Meeting of: July 9, 2026

FROM: Hilary Schwartz, Director of Finance

SUBJECT: Item 2c)
Receive Draft April 2026 Financial Reports

RECOMMENDED ACTION: Voice Vote

- 1) Review and Approve Draft April 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) Capital Improvement Fund; 3) Long-Term Funding reserve; 4) Operating Reserve; 5) Rate Stabilization Reserve; 6) Personnel Stabilization reserve; and 7) Cummings Road Landfill Pledge of Revenue. 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 April 30, 2026, are as follows:

1)	Cash on hand	\$	3,377,894
2)	Capital Improvement Fund	\$	947,494
3)	Long-Term Funding	\$	432,813
4)	Operating Reserve	\$	1,514,919
5)	Rate Stabilization Reserve	\$	400,000
6)	Personnel Stabilization Reserve	\$	150,000
7)	CRL Pledge of Revenue	\$	226,787

Authority Financials:

Attachment 2c.1 contains the draft April 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 April 2026 performed at about 1.49% below 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 April 2026, the Authority saw a continuation of the trend toward higher self-haul solid waste tonnage and lower franchise solid waste tonnage. The Authority’s reserve fund balances earned \$20,517 interest income in April 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 April 2026 were approximately 9.15% below budget estimates, including expenses related to depreciation of Authority assets, and quarterly pass-through payments to Member Agencies. In April 2026, higher costs associated with repairs and maintenance and satellite facility disposal were offset by overall lower operating costs. Staff continues to maintain strong control of ongoing expenses with particular attention to fuel price trends that are predicted to impact expenditures in the upcoming fiscal year.

Monthly disbursements to Authority vendors and employees are summarized in Attachment 2c.1 (*Statement of Cash Flow*) for the month of April 2026. These disbursements are comprised primarily of day-to-day costs, representing \$536,785 in transportation and disposal costs, \$278,324 in payroll and employee benefit costs, and \$2,367 in pass-through allocations to member agencies.

Staff’s Recommendation:

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

Attachments:

- 2c.1) Draft April 2026 Financial Reports



Humboldt Waste Management Authority

Draft Balance Sheet

As of April 30, 2026

Attachment 2c.1

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1000 Checking - Columbia Bank	3,334,488.67
1001 CRL Pledge-8913	56,859.87
1002 Rate Reserve-6008	240,108.64
1003 CIP-3488	72,587.45
1004 LAIF	1,510,024.30
1005 CLASS	
10051 CLASS - CIP	892,533.81
10052 CLASS - LTF	134,423.04
10053 CLASS - CRL	158,038.18
10054 CLASS - RS	406,885.63
10055 CLASS - EB	152,582.12
Total 1005 CLASS	1,744,462.78
1015 Change Bank	5,500.00
Total Bank Accounts	\$6,964,031.71
Accounts Receivable	
1020 Accounts Receivable	946,154.86
1030 Allowance for Doubtful Accounts	0.00
Total Accounts Receivable	\$946,154.86
Other Current Assets	
1025 A/R - Other	0.00
1045 Prepaid Expenses	18,379.10
1050 Prepaid Insurance	56,654.19
1055 Undeposited Funds	2,482.71
Due from Other Governments	0.00
Total Other Current Assets	\$77,516.00
Total Current Assets	\$7,987,702.57
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
Total 1200 Land Improvements	2,427,172.41

Humboldt Waste Management Authority

Draft Balance Sheet

As of April 30, 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
Total 1300 Buildings	2,942,468.95
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
Total 1400 Building Improvements	739,255.61
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	410,403.83
1507 Programs	0.00
Total 1500 Equipment	3,207,994.34
1600 Office Equipment	
1601 Admin	19,045.66
1605 Organics	0.00
Total 1600 Office Equipment	19,045.66
1700 Vehicles	
1701 Admin	28,790.62
1702 Transfer Station*	13,576.24
1703 HHW	46,079.18
1704 Landfill	48,292.28
Total 1700 Vehicles	136,738.32
1800 Software	
1801 Admin	69,573.89
Total 1800 Software	69,573.89
1900 Accumulated Depreciation	(7,091,107.71)
Total Fixed Assets	\$5,260,281.09
Other Assets	
1035 Deferred Outflows - Pension	666,383.00
1910 Waste Authority Permit	221,171.00
1920 Land Purchase Option - CRBAS	0.00
Total Other Assets	\$887,554.00

Humboldt Waste Management Authority

Draft Balance Sheet

As of April 30, 2026

	TOTAL
TOTAL ASSETS	\$14,135,537.66
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	1,334,901.92
Total Accounts Payable	\$1,334,901.92
Credit Cards	
2005 2005 Umpqua Bank Visa	0.00
2006 Unassigned	0.00
2007 Heacock	3,892.39
2008 Schwartz	6,356.26
2009 Keller	276.00
Total 2005 2005 Umpqua Bank Visa	10,524.65
Total Credit Cards	\$10,524.65
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
Total 24000 Payroll Liabilities	0.00
Total Other Current Liabilities	\$476,516.32
Total Current Liabilities	\$1,821,942.89

Humboldt Waste Management Authority

Draft Balance Sheet

As of April 30, 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	687,008.38
2135 Less Current Portion LT Liability	(126,688.96)
2140 Net Pension Obligation	1,232,062.00
Total Long-Term Liabilities	\$12,074,462.52
Total Liabilities	\$13,896,405.41
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	1,798,300.58
	Net income reduced by \$630,179 YTD reserve replenishment
Total Equity	\$239,132.25
TOTAL LIABILITIES AND EQUITY	\$14,135,537.66



Humboldt Waste Management Authority

Statement of Cash Flows

April 2026

Attachment 2c.1

	TOTAL
OPERATING ACTIVITIES	
Net Income	207,432.51
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1020 Accounts Receivable	68,813.35
1045 Prepaid Expenses	9,189.59
1050 Prepaid Insurance	28,327.10
2000 Accounts Payable	283,183.22
2007 2005 Umpqua Bank Visa:Heacock	(3,536.49)
2008 2005 Umpqua Bank Visa:Schwartz	3,854.92
2009 2005 Umpqua Bank Visa:Keller	(2,036.81)
2015 Accrued 457 deferrals payable	0.00
2020 Accrued AFLAC	0.00
2025 Accrued CalPERS	0.00
2035 Accrued FWH/MED	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:	387,794.88
Net cash provided by operating activities	\$595,227.39
INVESTING ACTIVITIES	
1505 Equipment:Organics	(259,246.18)
Net cash provided by investing activities	\$ (259,246.18)
FINANCING ACTIVITIES	
2130 Lease Payable - Columbia EF	(15,761.32)
Net cash provided by financing activities	\$ (15,761.32)
NET CASH INCREASE FOR PERIOD	\$320,219.89
Cash at beginning of period	6,646,294.53
CASH AT END OF PERIOD	\$6,966,514.42



Humboldt Waste Management Authority

Bill Payment List

April 2026

Attachment 2c.1

DATE	NUM	VENDOR	AMOUNT
1000 Checking - Columbia Bank			
04/02/2026	BP624	Western Health Advantage	-7,861.26
04/09/2026	34575	Thumpers Mechanical	-3,804.50
04/09/2026	101169	Miller Farms Nursery, Inc	-70.68
04/09/2026	101179	Shafer's Ace Hardware	-174.14
04/09/2026	101167	Lawrence & Associates	-2,506.25
04/09/2026	101176	Picky. Picky, Picky Surplus, Inc	-741.93
04/09/2026	101174	Mad River Union	-202.00
04/09/2026	101166	Eureka Humboldt Fire Extinguisher	-1,534.76
04/09/2026	101173	WM Corporate Services, Inc	-4,129.34
04/09/2026	101175	MapleService Inc	-459.75
04/09/2026	101178	Foster Striping	-1,750.00
04/09/2026	101171	Kolstad Land Surveyors	-3,170.00
04/09/2026	101170	Holt of California	-327.83
04/09/2026	101168	Mad River Community Hospital.	-1,607.58
04/09/2026	101172	Setco	-3,951.36
04/09/2026	101177	DCI Builders	-6,852.76
04/09/2026	101165	Bettendorf Enterprises, Inc	-998.22
04/09/2026	101180	James L. Able Forestry Consultants, Inc	-805.00
04/09/2026	SPACH467	Airgas USA, LLC	-817.79
04/09/2026	SPACH469	Microbac Laboratories, Inc	-588.00
04/09/2026	SPACH461	Pape Machinery	-4,776.51
04/09/2026	SPACH465	Amazon Capital Services, Inc.	-108.96
04/09/2026	SPACH462	Harbor Freight	-1,728.33
04/09/2026	SPACH463	Schuyler Rubber Co., Inc	-5,798.93
04/09/2026	SPACH466	World Oil Environmental Services	-214.00
04/09/2026	SPACH468	I-5 Tire, Inc.	-1,881.00
04/09/2026	SPACH464	Rain for Rent	-4,886.74
04/01/2026	ACH-013214014	Humana Insurance	-4,373.14
04/09/2026	BP634	Blue Shield of California	-44,413.53
04/09/2026	BP637	CalPERS	-1,676.00
04/09/2026	BP635	CalPERS	-7,491.36
04/09/2026	BP636	CalPERS	-7,225.63
04/10/2026	N7G4L3TDCY	City of Eureka Water	-664.59
04/10/2026	WQNLW5WXJT	City of Eureka Water	-753.67
04/09/2026	BP640	Empower	-325.00
04/15/2026	412445	Humboldt Community Services District	-86.66
04/10/2026	be0333e02870120	Mission Linen Supply 243103	-1,223.20
04/10/2026	87dab23262bf072	Mission Linen Supply 243103	-1,109.16
04/21/2026	5812190	Optimum Business	-440.90
04/03/2026	2603192221573	PG&E 053-6	-2,479.73
04/02/2026	2603182385857	PG&E 724-3	-2,908.72
04/10/2026	BP648	Verizon Wireless	-326.98
04/20/2026	101182	AT&T Calnet	-39.34

Humboldt Waste Management Authority

Bill Payment List

April 2026

DATE	NUM	VENDOR	AMOUNT
04/20/2026	101181	B&B Portable Toilets	-411.53
04/20/2026	101183	Access Humboldt	-151.45
04/20/2026	101185	Advanced Security Systems.	-91.22
04/20/2026	101184	Foster Striping	-3,350.00
04/20/2026	BP649	CalPERS	-7,808.29
04/20/2026	BP650	CalPERS	-8,301.85
04/20/2026	BP651	CalPERS	-1,676.00
04/14/2026	D-348071-041426	Valley Pacific Petroleum Services, Inc	-7,643.33
04/20/2026	CBL54O6HIQZM	Valeo Networks	-787.50
04/15/2026	BP655	AFLAC	-633.50
04/03/2026	BP656	Zultys, Inc.	-717.81
04/20/2026	SPACH473	Airgas USA, LLC	-253.04
04/20/2026	SPACH470	Amazon Capital Services, Inc.	-189.56
04/20/2026	SPACH471	Clean Harbors Environmental Services	-34,470.00
04/20/2026	SPACH472	CivicPlus, LLC	-555.00
04/20/2026	SPACH474	Blue Dream HR LLC	-2,100.00
04/30/2026	101196	Humboldt Recycling Leachate	-15,841.02
04/30/2026	101202	BDI	-910.19
04/30/2026	101203	Recology Humboldt County Samoa	-10,420.82
04/30/2026	101187	Cox Rasmussen	-5,128.50
04/30/2026	101193	Law Offices of Nancy Diamond	-2,938.50
04/30/2026	101191	Eureka Times Standard	-161.94
04/30/2026	101192	Eureka Humboldt Fire Extinguisher	-55.00
04/30/2026	101197	WM Corporate Services, Inc	-5,699.12
04/30/2026	101198	Humboldt Recycling Propane	-6,828.00
04/30/2026	101206	New Directions	-980.00
04/30/2026	101204	Western Chain Saw	-716.61
04/30/2026	101194	Lost Coast Communications, Inc	-750.00
04/30/2026	101186	Industrial Electric	-1,151.79
04/30/2026	101189	Sholes Overhead Door.	-980.00
04/30/2026	101205	Rental Guys	-1,807.32
04/30/2026	101195	Holt of California	-1,911.62
04/30/2026	101201	Farwest Steel Corp	-748.90
04/30/2026	101188	Copiers Plus	-248.72
04/30/2026	101190	Pierson Building Center	-100.70
04/30/2026	101200	Setco	-19,659.78
04/30/2026	101199	Bettendorf Enterprises, Inc	-998.22
04/30/2026	SPACH478	Pape Machinery	-277.42
04/30/2026	SPACH476	SDRMA	-310.72
04/30/2026	SPACH480	Restif Cleaning Service Cooperative, Inc.	-500.00
04/30/2026	SPACH475	EcoHeroShow, LLC	-7,500.00
04/30/2026	SPACH477	I-5 Tire, Inc.	-850.50
04/30/2026	SPACH479	Dry Creek Landfill	-479,634.24
04/30/2026	BP657	CalPERS	-1,676.00
04/30/2026	BP658	CalPERS	-7,417.32

Humboldt Waste Management Authority

Bill Payment List

April 2026

DATE	NUM	VENDOR	AMOUNT
04/30/2026	BP659	CalPERS	-7,940.71
04/27/2026	2604113987791	PG&E 724-3	-2,337.64
04/28/2026	BP661	Redheaded Blackbelt	-250.00
04/15/2026	BP662	Recology Humboldt County	-225.00
04/28/2026	F4732A	Western Health Advantage	-7,229.07
04/30/2026	BP667	Empower	-325.00
04/30/2026	BP668	Empower	-325.00
04/28/2026	BP669	Blue Shield of California	-47,459.45
04/22/2026	2604072243823	PG&E 550-3	-74.66
04/25/2026	BP674	Columbia Bank	-12,243.03
Total for 1000 Checking - Columbia Bank			\$ -861,037.82
2005 2005 Umpqua Bank Visa			
2008 Schwartz			
04/01/2026	1086850959	707 Pest Solutions.	155.00
04/09/2026	641635	Crystal Springs Bottled Water	290.00
Total for 2008 Schwartz			\$445.00
Total for 2005 2005 Umpqua Bank Visa			\$445.00



Humboldt Waste Management Authority

Draft A/R Aging Summary

As of April 30, 2026

Attachment 2c.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
707 Pest Solutions	27.10				\$27.10
A-1 Cleaning Service	58.36				\$58.36
Abercrombie Construction	575.40				\$575.40
Above Board Construction and Roofing	1,319.68				\$1,319.68
Ace Handyman Services - North Coast	77.14				\$77.14
ACGC Inc.	3,950.18				\$3,950.18
Alchemy Construction Inc.	29.19				\$29.19
Alcohol Drug Care Services	31.27				\$31.27
Arbco Construction			216.82		\$216.82
Arcata Bay Self Storage	16.68				\$16.68
Arcata School District	81.68				\$81.68
Arnold's Family Construction LLC	77.04	143.77	52.10	1,185.69	\$1,458.60
Arts Roofing LLC	8,493.47				\$8,493.47
Ayres Enterprises	47.94	22.00	45.85	266.21	\$382.00
Barry Smith Construction		85.47			\$85.47
Battery Systems, Inc.	509.10				\$509.10
Bear River Band of the Rohnerville Rancheria	51.00				\$51.00
Bedliners Plus	50.04				\$50.04
Bethel Church	205.33				\$205.33
Bigfoot Construction Inc.				(3.89)	\$ (3.89)
Bingham Tile	54.20				\$54.20
Blackwell Construction	575.41	127.17	538.61		\$1,241.19
Blossom Landscaping & Handyman Service	866.84	813.75	512.43	71.99	\$2,265.01
Blue Lake Enterprises	343.99	648.37			\$992.36
Bluestone Landscapes	62.54				\$62.54
Bode Construction	72.20				\$72.20
Brian Lawrence Construction	14.59	33.36			\$47.95
Broadway Trailer Park	58.37				\$58.37
Buddy's Auto Center	581.66				\$581.66
Cal Fire	5.00				\$5.00
Cal Poly Humboldt	87.93	100.44			\$188.37
Cal Poly Humboldt- Garbage	12,023.04	3,854.80	2,566.39		\$18,444.23
California Department of Fish & Wildlife	1,978.28				\$1,978.28
Carpet Depot	468.43				\$468.43
Carter & Company	308.54				\$308.54
CDH Painting	45.86				\$45.86
Century Service Center	1,063.60				\$1,063.60
Chris Rutter Construction	164.70				\$164.70
Ciraulo Plumbing Services	12.50				\$12.50
City of Eureka - Facilities	31.27				\$31.27
City of Eureka - Parks	110.82				\$110.82
City of Eureka - Sewer Collections	562.90				\$562.90
City of Eureka - Streets	377.35				\$377.35
City of Eureka - Waste Water		138.50			\$138.50
Coast Seafoods Company	890.57				\$890.57

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of April 30, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Coastal Co Builders	754.84				\$754.84
Colburn Electric	479.50	741.65			\$1,221.15
CTJ Properties	158.44				\$158.44
Curb Appeal Construction	62.55				\$62.55
Cutten Schools	37.53				\$37.53
Darryl Berg Painting	14.59		16.68		\$31.27
David Allen Construction	469.08				\$469.08
DCI Construction	296.04				\$296.04
Delta Mattress & Sofa Outlet	115.14				\$115.14
Developed Employment Services	161.33	56.60			\$217.93
Diamond Drywall	262.68				\$262.68
DMC Home Building Inc.	302.67				\$302.67
DS Construction	665.05	14.59			\$679.64
Duncan Electric	135.44				\$135.44
Eel River Transportation & Salvage	239.20				\$239.20
Emerald Forest Cabins & RV	754.70				\$754.70
Equity Building	81.31				\$81.31
Eric Finkle	27.08				\$27.08
Eureka City Schools	5,089.86				\$5,089.86
Eureka Floor Carpet One	18.90				\$18.90
Eureka Glass Co. Inc.	341.89				\$341.89
Eureka Housing Authority	788.08				\$788.08
Eureka Lazy J MHC	87.50	59.70			\$147.20
Eureka Overhead Door Company	189.71				\$189.71
Eureka Rescue Mission	1,123.71				\$1,123.71
Eureka the Pentecostal Church	29.18				\$29.18
Eureka Vacation Rentals Inc.	278.24				\$278.24
Evans Mechanical	45.85				\$45.85
Evergreen Landscape	299.29	33.36			\$332.65
Figas Construction	225.15				\$225.15
Fitz It Right Plumbing	97.95				\$97.95
Forbes Cabinets	698.42				\$698.42
Forest Builder 707	469.08				\$469.08
Frank Zabel Trucking Inc.	79.22				\$79.22
Furniture Design Center	358.57				\$358.57
G M Pavlich	56.27				\$56.27
Genevieve Schmidt	12.66				\$12.66
Genuine Junk and Haul	277.28				\$277.28
Glendale Mobile Estates	25.00				\$25.00
GR Sundberg Inc.	606.68				\$606.68
Granite Construction Company	246.01				\$246.01
Great Redwood Trail Agency	1,311.33				\$1,311.33
Hamanaka Painting	314.79				\$314.79
Handle It Junk Removal	4,464.35				\$4,464.35
HCAR	40.76				\$40.76

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of April 30, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Hemmingsen Pavement Solutions	77.12				\$77.12
Henderson Village Apt.	10.00				\$10.00
Hensels Ace Hardware	104.00				\$104.00
Homan Enterprises	83.39				\$83.39
Hooven & Co.	232.17				\$232.17
Horsecreek Junk Removal	256.26				\$256.26
Houseworth Construction		88.12			\$88.12
Hubbards German Auto	216.48				\$216.48
Humboldt Bay Harbor District	163.70				\$163.70
Humboldt Bay Water District	145.94				\$145.94
Humboldt Countertops	264.77				\$264.77
Humboldt County Building Maintenance	123.00				\$123.00
Humboldt County Parks	891.52				\$891.52
Humboldt County Sheriffs Office	402.36				\$402.36
Humboldt Electric	145.00				\$145.00
Humboldt Moving & Storage	237.38	(89.36)			\$148.02
Humboldt Plaza	87.56				\$87.56
Humboldt Sanitation & Recycling	96,109.20				\$96,109.20
Humboldt Towing			302.30		\$302.30
Humboldt Transit Authority	60.46				\$60.46
Island State Construction	70.89				\$70.89
J & G Lawn and Garden	368.86	197.89	1,603.68	1,445.38	\$3,615.81
J & J Rentals	182.54	106.32			\$288.86
Jacoby Creek School	20.85				\$20.85
James Poovey	63.68				\$63.68
Janowski Builders	37.53				\$37.53
Jim Groeling & Associates	45.87				\$45.87
Jitter Bean Coffee Co.	37.50				\$37.50
JNG Insulation Pros	1,655.14	1,359.22	445.82		\$3,460.18
JNM Construction	358.59				\$358.59
John H Kruger Plaster & Drywall	50.04	91.73			\$141.77
Johnny's Flooring & Window Coverings	5.40				\$5.40
Johns Used Cars				325.23	\$325.23
Johnston Construction	85.13				\$85.13
Joyce Radelich				104.68	\$104.68
Justin Adams Construction	89.65				\$89.65
K H McKenny	175.12				\$175.12
Karges Flooring	148.02				\$148.02
Kramer Investment Corp.	477.41				\$477.41
Landscaping Ventures Inc.	719.26		111.53		\$830.79
Lawn Care Plus	882.18				\$882.18
LDH Construction	488.59				\$488.59
Living Styles	123.00				\$123.00
LJG BUILDERS LLC		37.53	12.50		\$50.03
Lost Coast Brewery & Cafe	31.27				\$31.27

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of April 30, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Mac's Refrigeration Service	89.65				\$89.65
Mad River Construction	665.42				\$665.42
Martin Bros Company	18.76				\$18.76
Martin Construction	466.73				\$466.73
Mattress Recycling Council	7,259.24				\$7,259.24
McCrea Motors	75.05				\$75.05
McCullough Construction	220.99				\$220.99
McMurray & Sons Inc.	17,187.09				\$17,187.09
Milgard Manufacturing LLC - Sacramento	202.22				\$202.22
Ming Tree Realtors		20.85		(35.44)	\$ (14.59)
Moores Sleepworld	234.76				\$234.76
Myrtle Ave Pet Center	102.16				\$102.16
Myrtle town Body Shop	70.88				\$70.88
Nelson Floors	85.23				\$85.23
New Life Service Company	954.84				\$954.84
Next Generation Landscape & Design	268.33				\$268.33
Nichols Handy Work				(0.66)	\$ (0.66)
Nick Frank	22.00				\$22.00
NOAA		125.00		225.00	\$350.00
North Coast Co-Op Arcata	18.76				\$18.76
North Coast Fabricators	30.08				\$30.08
North Coast Flooring Inc.	1,639.04				\$1,639.04
North Coast Mercantile Co. Inc.	101.50				\$101.50
Northcoast Acoustics	462.82				\$462.82
O & M Industries	21.75				\$21.75
Ocean Gold Seafoods	179.29				\$179.29
Ocean View Cemetery	83.39				\$83.39
Open Door Community Health Center	217.19				\$217.19
Pacific Builders	35.43				\$35.43
Pacific Coast Rentals	179.29				\$179.29
Pacific Earthscape	12.50				\$12.50
Parks Enterprise	35.44				\$35.44
Pierson Company	1,561.39				\$1,561.39
Point Pleasant MHP	300.21				\$300.21
Poletskis Appliance Center	496.18				\$496.18
Providence St. Josephs Hospital	440.00				\$440.00
Quality Body Works	25.02				\$25.02
Quick Mow	77.57				\$77.57
Rainbow Self Storage	752.82				\$752.82
Rebholtz Cleaning Service		20.85	312.73		\$333.58
Recology Eel River	93,759.38				\$93,759.38
Recology of Arcata	127,096.53				\$127,096.53
Recology of Humboldt County	425,665.13				\$425,665.13
Recology Samoa	48,997.19				\$48,997.19
Redwood Acres Fair Grounds	129.26				\$129.26

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of April 30, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Redwood Coast Plumbing	81.31				\$81.31
Redwood Coast Real Estate Inc.	600.38	107.43			\$707.81
Redwood Community Action Agency	277.94			6.07	\$284.01
Redwood Teen Challenge	100.62	164.70			\$265.32
Redwoods Community College District	16.68				\$16.68
Rentor	477.31	248.28			\$725.59
Restif Cleaning Service	233.50				\$233.50
Revival Home Builders Inc.	433.18	200.00			\$633.18
RG Goolsby Construction	152.61				\$152.61
RH Construction	52.12				\$52.12
Rich's Body Shop	27.10				\$27.10
Rob Jordan Construction		29.10			\$29.10
Robert Donathan	224.80		35.44		\$260.24
S & S Phelps Inc.	687.99				\$687.99
Sanders Roofing Inc.	704.66				\$704.66
Sawyer Electric	22.93				\$22.93
Schmidbauer Building Supply LLC.	1,167.49				\$1,167.49
Schmidbauer Lumber	111.80				\$111.80
Sempervirens Gardening	646.88				\$646.88
Sequoia Construction	100.07				\$100.07
Serenity Inn	12.50				\$12.50
ServiceMaster	552.47	189.72			\$742.19
Sholes Overhead Door	45.87				\$45.87
Simple Visions	492.01				\$492.01
Sisu Extracts	2,993.77				\$2,993.77
Six Rivers Mechanical Inc.	72.97				\$72.97
Soilscapes Solutions LLC	102.16	156.36			\$258.52
Spencer Electric	752.61				\$752.61
Spinks Property Management	93.82				\$93.82
Strombeck Construction	1,555.26				\$1,555.26
Susan Whitely / Eric Dugan	675.36				\$675.36
Swains Flat Trailer Court	168.87				\$168.87
T and T Roofing	1,590.17				\$1,590.17
TEMPORARY				494.50	\$494.50
The People of New Directions	227.23	366.93			\$594.16
Thomas Home Center	171.37				\$171.37
Timber Heritage Association	55.12	198.06			\$253.18
Tonis Restaurant	339.83				\$339.83
Town of Scotia Company LLC	284.20				\$284.20
Tree Ventures Inc.	558.61	1,057.63	89.65		\$1,705.89
Triad Inc	750.69				\$750.69
Trinidad Rancheria				(1,209.60)	\$ (1,209.60)
Ultimate Building Solutions	1,000.70				\$1,000.70
United Indian Health	947.77				\$947.77
US Fish and Wildlife Service	12.50				\$12.50

Humboldt Waste Management Authority

Draft A/R Aging Summary

As of April 30, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Vern McGaughey	892.30				\$892.30
Vern's Furniture	1,713.56	323.12			\$2,036.68
Wahlund Construction	388.44				\$388.44
Waterproofing Associates Inc	858.93				\$858.93
Watson Well Service	31.27				\$31.27
Wayne Maples Plumbing	22.93			12.50	\$35.43
Westside Community Improvement Assoc.	145.94				\$145.94
William J Cosby Construction	81.31				\$81.31
Williamson Construction	160.53	333.32			\$493.85
Wing Inflatables	167.50				\$167.50
WSC Solar and Roofing				2,647.70	\$2,647.70
Zerlang & Zerlang Marine Services		58.37			\$58.37
TOTAL	\$918,959.37	\$12,264.70	\$6,862.53	\$5,535.36	\$943,621.96

97.4% current



Humboldt Waste Management Authority

Draft A/P Aging Summary

As of April 30, 2026

Attachment 2c.1

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
101 Plumbing Humboldt Inc.		17,500.00			\$17,500.00
707 Pest Solutions.		155.00			\$155.00
Access Humboldt	101.45				\$101.45
Advanced Display and Signs	134.40				\$134.40
Advanced Security Systems.	210.00				\$210.00
Airgas USA, LLC	519.43				\$519.43
Amazon Capital Services, Inc.	234.19				\$234.19
AT&T Calnet	39.34				\$39.34
Bettendorf Enterprises, Inc	1,105.66	1,105.66			\$2,211.32
Blue Dream HR LLC	2,100.00				\$2,100.00
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	15,840.00				\$15,840.00
City of Eureka Water	1,485.07				\$1,485.07
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	33,353.00				\$33,353.00
Crystal Springs Bottled Water	290.00				\$290.00
DCI Builders	542.74				\$542.74
Dry Creek Landfill	523,463.82	2,325.00			\$525,788.82
Edgar & Associates, Inc	243.75	893.75			\$1,137.50
Eureka Times Standard		3,843.00			\$3,843.00
Hach Company	148.70				\$148.70
Humana Insurance	4,501.22				\$4,501.22
Humboldt Community Services District	119.01				\$119.01
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	58,656.01	54,961.62			\$113,617.63
Humboldt Recycling Leachate	17,823.20				\$17,823.20
Humboldt Sanitation	26,718.10				\$26,718.10
Kernen Construction.	992.45				\$992.45
Law Offices of Nancy Diamond	6,225.00				\$6,225.00
Lawrence & Associates	4,035.00				\$4,035.00
Lost Coast Communications, Inc	750.00				\$750.00
Mad River Union			202.00		\$202.00
MapleService Inc	2,720.00				\$2,720.00
Mendes Supply Company	419.43				\$419.43
Microbac Laboratories, Inc	4,922.00	1,376.00		1,320.00	\$7,618.00
Mission Linen Supply 243103	2,915.45				\$2,915.45
New Directions	405.00				\$405.00
New Pig Corporation			59.59		\$59.59
Northcoast Chimney Sweep, Inc.		430.00			\$430.00
Pacific Paper Co.	19.98				\$19.98
Pape Machinery	666.62				\$666.62

Humboldt Waste Management Authority

Draft A/P Aging Summary

As of April 30, 2026

	CURRENT	1 - 30	31 - 60	61 AND OVER	TOTAL
Peterson CAT	259,246.18				\$259,246.18
PG&E 053-6	2,292.05				\$2,292.05
Picky. Picky, Picky Surplus, Inc	1,157.90				\$1,157.90
Pierson Building Center	122.78				\$122.78
Rain for Rent	6,637.77				\$6,637.77
Recology Humboldt County	225.00				\$225.00
Recology Humboldt County Samoa	2,777.45				\$2,777.45
Restif Cleaning Service Cooperative, Inc.	500.00				\$500.00
Shasta Scale		7,949.23			\$7,949.23
Valeo Networks	7,313.52				\$7,313.52
Valley Pacific Petroleum Services, Inc	5,468.53				\$5,468.53
Verizon Wireless	326.82				\$326.82
WM Corporate Services, Inc	3,030.75				\$3,030.75
World Oil Environmental Services	275.00				\$275.00
WSP USA, Inc	15,034.54				\$15,034.54
TOTAL	\$1,242,781.07	\$90,539.26	\$261.59	\$1,320.00	\$1,334,901.92

93.1% Current



Humboldt Waste Management Authority

Budget vs. Actuals

July 2025 - April 2026

Attachment 2c.1

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
Income			
5000 Base Fees	2,365,807	2,402,160	98.00 %
5010 County Wide Program Fees			
50155 Administration CWF	43,503	39,375	110.00 %
50160 Household Hazardous Waste Program	805,239	690,450	117.00 %
50165 CRL Pledge of Revenue	71,125	63,881	111.00 %
50170 Illegal Dumping & Clean Up	46,265	41,875	110.00 %
50175 Rural Container Program	386,006	349,375	110.00 %
50180 County/Cities AB939	142,249	188,818	75.00 %
50185 Table Bluff Maintenance	58,695	53,125	110.00 %
50190 Countywide Enforcement (LEA)	231,327	209,375	110.00 %
50195 Edible Food Recovery	27,621	25,000	110.00 %
Total 5010 County Wide Program Fees	1,812,030	1,661,274	109.00 %
5025 Greenwaste Tip Fees			
5026 Franchise	308,184	291,677	106.00 %
5027 Self-Haul	401,452	437,516	92.00 %
Total 5025 Greenwaste Tip Fees	709,635	729,193	97.00 %
5030 HHW Revenue	40,770	43,000	95.00 %
5045 Recycling Revenue	34,827	21,270	164.00 %
5055 Solid Waste Tip Fees			
5057 Satellite	937,921	930,955	101.00 %
5058 Franchise	3,753,057	4,175,161	90.00 %
5059 Self Haul	2,934,334	2,520,888	116.00 %
5060 Treated Wood Waste	45,380	51,042	89.00 %
5061 Tires	20,460	57,013	36.00 %
Total 5055 Solid Waste Tip Fees	7,691,152	7,735,058	99.00 %
Total Income	\$12,654,222	\$12,591,956	100.00 %
GROSS PROFIT	\$12,654,222	\$12,591,956	100.00 %
Expenses			
6000 Accounting Expense	5,904	6,667	89.00 %
6005 Advertising	16,261	29,583	55.00 %
6010 Auditing	21,900	18,333	119.00 %
6015 Bank Charges	(1,867)	8,500	(22.00 %)
6016 Merchant Fees	65,607	87,083	75.00 %
6020 Bad Debt Expense		0	
6030 Computer & Related Expenses	78,502	81,167	97.00 %
6035 Consulting	59,440	48,750	122.00 %
6040 Dues & Subscriptions	3,766	3,083	122.00 %
6045 Contracted Services	402,003	380,833	106.00 %
6050 Equipment Lease	2,487	2,500	99.00 %
6055 Solid Waste Trans & Disposal			
6056 Fortuna Satellite	437,235	432,353	101.00 %

Humboldt Waste Management Authority

Budget vs. Actuals

July 2025 - April 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6057 McKinleyville Satellite	490,624	498,603	98.00 %
6058 Hawthorne	4,098,258	4,410,354	93.00 %
6059 Recycling Disposal	42,208	43,167	98.00 %
Total 6055 Solid Waste Trans & Disposal	5,068,325	5,384,476	94.00 %
6060 Engineering & Consulting	25,232	107,917	23.00 %
6065 Environmental Monitoring	118,828	108,333	110.00 %
6070 Greenwaste Trans & Disposal	669,581	729,193	92.00 %
6075 Gas/Fuel	56,859	66,667	85.00 %
6085 Insurance			
6086 Liability	148,273	145,583	102.00 %
6087 Workers Comp	94,961	147,333	64.00 %
Total 6085 Insurance	243,235	292,917	83.00 %
6095 Janitorial Expense	32,957	32,833	100.00 %
6105 Leachate	217,999	195,833	111.00 %
6110 Legal Expense	20,665	16,667	124.00 %
6115 Meetings	1,371	1,083	127.00 %
6120 Mileage Reimbursement	184	200	92.00 %
6130 New Hire Expense		10,833	
6135 Office Supplies	3,228	5,792	56.00 %
6136 Office Furniture	5,107	13,917	37.00 %
6140 Operating Expense	78,924	117,000	67.00 %
6145 Pass Through Expense			
61470 Illegal Disposal & Clean Up	39,679	41,875	95.00 %
61475 Pass Through - Rural Container	350,130	349,375	100.00 %
61480 AB939 Paid to Members	58,467	128,334	46.00 %
61485 Pass Through - Table Bluff Maintenance	53,240	53,125	100.00 %
61490 Pass Through - Countywide Enforcement (LEA)	209,828	209,375	100.00 %
61495 Edible Food Recovery	25,054	25,000	100.00 %
Total 6145 Pass Through Expense	736,398	807,084	91.00 %
6150 Payroll & Related Expenses			
6151 Salaries & Wages	1,735,114	1,865,833	93.00 %
6152 Employee Benefits	549	4,000	14.00 %
6153 Health Insurance	557,349	533,833	104.00 %
6154 Employee Portion	(27,636)	(30,750)	90.00 %
Total 6153 Health Insurance	529,713	503,083	105.00 %
6155 Retirement	218,050	241,833	90.00 %
6156 Health Insurance in Lieu	12,000	14,000	86.00 %
6157 Payroll Taxes	31,266	31,917	98.00 %
6158 UAL CalPERS	91,896	91,833	100.00 %
Total 6150 Payroll & Related Expenses	2,618,587	2,752,500	95.00 %
6160 Permits, Licenses, Fees	96,545	88,375	109.00 %
6165 Printing	1,268	10,667	12.00 %

Humboldt Waste Management Authority

Budget vs. Actuals

July 2025 - April 2026

	TOTAL		
	ACTUAL	BUDGET	% OF BUDGET
6170 Postage	1,124	2,271	49.00 %
6180 R & M - Equipment	95,471	141,250	68.00 %
6185 R & M - Facilities	141,683	216,792	65.00 %
6190 R & M - Vehicles	354	7,083	5.00 %
6200 Safety Expense	18,640	29,167	64.00 %
6205 Salvage Materials Hauling		0	
6210 Security	4,833	3,833	126.00 %
6215 Small Tools	6,257	6,833	92.00 %
6220 Telephone	17,963	18,750	96.00 %
6225 Tire Trans & Disposal	18,690	39,167	48.00 %
6230 Training	7,546	17,583	43.00 %
6235 Travel	577	5,500	10.00 %
6240 Uniforms	14,297	21,750	66.00 %
6245 Utilities - Electricity & Heat	64,549	65,833	98.00 %
6250 Utilities - Water & Sewer	15,084	13,958	108.00 %
66000 Payroll Expenses	6,870	7,500	92.00 %
Total Expenses	\$11,063,232	\$12,006,056	92.00 %
NET OPERATING INCOME	\$1,590,990	\$585,899	272.00 %
Other Income			
7000 Interest Income	75,913	6,113	1,242.00 %
7100 Grant & Payment Program Income			
7110 Payment Program Income - CCPP	20,432	10,833	189.00 %
7115 Grant Income - HHW		0	
7120 Payment Program Income - OPP	41,569	30,000	139.00 %
7125 Grant Income - TA		13,333	
7130 Grant Income - ORG7		1,666,667	
Total 7100 Grant & Payment Program Income	62,001	1,720,833	4.00 %
7300 Rental Income	135,740	139,060	98.00 %
Total Other Income	\$273,655	\$1,866,007	15.00 %
Other Expenses			
8100 Grant & Payment Program Expenses			
8110 Payment Program Expenses - CCPP	24,992	10,833	231.00 %
8120 Payment Program Expenses - OPP	33,404	30,000	111.00 %
8125 Grant Program Expenses - TA		13,333	
8130 Grant Program Expenses - ORG		1,666,667	
Total 8100 Grant & Payment Program Expenses	58,396	1,720,833	3.00 %
8200 Timber Expenses	8,178	14,583	56.00 %
8300 Rental Expense	17,336	83,333	21.00 %
Total Other Expenses	\$83,910	\$1,818,750	5.00 %
NET OTHER INCOME	\$189,745	\$47,257	402.00 %
NET INCOME	\$1,780,735	\$633,156	281.00 %



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: July 2, 2026 For Meeting of: July 9, 2026

FROM: Eric Keller-Heckman, Executive Director

SUBJECT: Item 2d)
Approval of Resolution 2027-03 “Authorizing HWMA Executive Director, or designee, to enter into Regional Grant Agreements with CalRecycle for Local Government Waste Tire Amnesty Grants for the period of FY 2026-27 to 2031-32.”

RECOMMENDED ACTION: Voice vote.

- 1) Approve Resolution 2027-03 “Authorizing HWMA Executive Director, or designee to enter into Regional Grant Agreements with CalRecycle for Local Government Waste Tire Amnesty Grants for the period of FY 2026-27 to 2031-32,” and
- 2) Authorize HWMA Executive Director, or designee, to execute grant agreements upon review and approval of HWMA General Counsel.

DISCUSSION:

CalRecycle periodically announces the availability of Local Government Waste Tire Amnesty Grants to fund local tire collection efforts. These grants require the HWMA Board to have a current resolution declaring authorizations related to the administration of CalRecycle grants and to include member agencies as participants. Staff has verified that member agencies are interested in continuing this arrangement and prepared Resolution 2027-03 (attached) for approval.

HWMA has previously received Waste Tire Grant funds, and this diversion program has had strong support and benefit to Humboldt County residents. HWMA’s most recent waste tire grant was completed in 2024 and resulted in over 8,000 waste tires collected under grant funding. Accepting tires at no-charge is a popular program at the Authority, and reduces the potential disposal of tires alongside the roadways and environment.

CalRecycle requires adoption of a resolution that authorizes the Authority to enter into regional grant agreements with CalRecycle. The Authority’s current resolution (2022-02) was approved by this board on October 14, 2021, and expires on October 26, 2026. Approval of Resolution 2027-03 will provide the authorization necessary to enable the Authority to apply for funds and

enter into regional grant agreements with CalRecycle regarding all subsequent Local Government Waste Tire Amnesty Grants starting from this day forward for a period not to exceed five years.

During the previous grant cycle, a total of \$1.5 million was available from CalRecycle, with a maximum of \$90,000 that may be awarded to regional applicants. During the open grant period, the authority expends funding to meet defined goals, then files progress reports and reimbursement requests to CalRecycle. This grant targets activities that increase availability of proper waste tire disposal, coupled with the opportunity for residents to dispose of waste tires at no charge.

The HWMA's current TA-8 grant award is for \$56,000. These funds are targeted towards holding tire collections at the Hawthorne Street Transfer Station. This provides residents the opportunity to dispose of up to nine waste tires *at no cost*.

HWMA staff will be utilized for all administration duties associated with this grant. This includes the preparation and submittal of application documents; expenditure tracking; all necessary progress reports; and funding reimbursement requests. Tip Floor staff will provide labor related to the program at HWMA's Transfer Station.

FISCAL IMPACTS:

Programs staff time to complete, submit, and monitor the grant application is built into the regular duties of the Program Analyst position, and is therefore budgeted as part of the Authority's annual operating budget. Grant funding will provide revenue-neutral cost recovery for most facets of the grant program, with minimal overflow of staff time covered by regular operating costs.

ALTERNATIVES:

In the absence of this grant funding, tires will continue to be accepted at our transfer station at the rate of \$9.00 per tire. The free collection will not be held, and residents can continue to use local tire disposal options at various transfer stations and tire shops.

Attachment:

Attachment 2d.1) Resolution 2027-03 "Authorizing HWMA Executive Director, or designee to enter into Regional Grant Agreements with CalRecycle for Local Government Waste Tire Amnesty Grants for the period of FY 2026-27 to 2031-32."



RESOLUTION 2027-03

**RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY
AUTHORIZING THE AUTHORITY TO ENTER INTO REGIONAL GRANT
AGREEMENTS WITH THE CALIFORNIA DEPARTMENT OF RESOURCES,
RECYCLING, AND RECOVERY FOR LOCAL GOVERNMENT WASTE TIRE
AMNESTY GRANTS DURING FISCAL YEARS 2027 THROUGH 2032.**

WHEREAS, Public Resources Code sections 40000 et seq. authorize the Department of Resources Recycling and Recovery (CalRecycle), to administer various grant programs (grants) in furtherance of the State of California's (State) efforts to reduce, recycle, and reuse solid waste generated in the State, thereby preserving landfill capacity and protecting public health and safety and the environment; and

WHEREAS, in furtherance of this authority CalRecycle is required to establish necessary procedures governing the application, awarding and management of its grants; and

WHEREAS, the Local Government Waste Tire Amnesty Grant Program allows regional grant projects; and

WHEREAS, CalRecycle grant application procedures require, among other things, an applicant's governing body to declare by resolution certain authorizations related to the administration of CalRecycle grants.

NOW, THEREFORE, BE IT RESOLVED that the Humboldt Waste Management Authority Board authorizes the submittal of regional application(s) on behalf of itself as Lead Agency and the participating jurisdictions as shown by the attached documentation.

BE IT FURTHER RESOLVED that the HWMA Executive Director, or her/his designee, is hereby authorized and empowered to execute on behalf of HWMA all Grant-related documents, including, but not limited to, applications, payment requests, agreements (upon review and approval by Counsel), and amendments necessary to secure grant funds and to implement the approved grant project; and

BE IT FURTHER RESOLVED that these authorizations are effective for a period not to exceed five (5) years from the date of adoption of this resolution.

PASSED, APPROVED AND ADOPTED on this 9th day of July 2026 by the following vote:

AYES:

NOES:

ABSENT:

Stacy Atkins-Salazar, Chair

Eric Keller-Heckman, Executive Director



**Local Government Waste Tire Amnesty Grant Program
HWMA Resolution 2027-03 List of Participating Jurisdictions**

Humboldt Waste Management Authority (Lead Agency)
1059 West Hawthorne Street
Eureka, CA 95501

City of Arcata
736 F Street
Arcata, CA 95521

City of Blue Lake
111 Greenwood Road
Blue Lake, CA 95525

City of Eureka
531 K Street
Eureka, CA 95501

City of Ferndale
834 Main Street
Ferndale, CA 95536

City of Rio Dell
675 Wildwood Avenue
Rio Dell, CA 95562

County of Humboldt
825 5th Street, Suite 112
Eureka, CA 95501

Respectfully Submitted

Eric Keller-Heckman
Executive Director
Humboldt Waste Management Authority



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: July 2, 2026 For Meeting of: July 9, 2026

FROM: Eric Keller-Heckman, Executive Director

SUBJECT: Item 4)
Elect Authority Officers for Fiscal Year 2026–27

RECOMMENDED ACTION: Voice vote.
Nominate and Elect Officers for Fiscal Year 2026–27

DISCUSSION:

The Humboldt Waste Management Authority’s Joint Exercise of Powers Agreement requires that the Board appoint new Board Officers each fiscal year. The term of office begins on July 1, 2026, and runs through June 30, 2027.

The officers – and the current appointees – are:

Chair Stacy Atkins-Salazar, City of Arcata
Vice-Chair Michelle Lewis-Lusso, City of Blue Lake

Staff recommends the Board open the topic for discussion, and the Board take action to elect Board Officers.

FISCAL IMPACT:
No Impact – Administrative

ALTERNATIVES:
Board’s Discretion



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: July 2, 2026 For Meeting of: July 9, 2026

FROM: Eric Keller-Heckman, Executive Director

SUBJECT: Item 5)
Review and Approve Board of Director's Calendar for Fiscal Year 2026–27

RECOMMENDED ACTION: Voice vote.
Review and Approve Board of Director's Calendar for Fiscal Year 2026–27,
Affirm Meeting Place and Time.

DISCUSSION:

Background:

Attached is the proposed Board Calendar for Fiscal Year 2026–27. Staff recommends that the regularly scheduled monthly meetings on the second Thursday of each month remain unchanged and take place at the Eureka City Council Chambers. Staff further recommends that the scheduled time for the meeting also remain unchanged and begin at **5:30 p.m.**

In accordance with prior years, staff recommends that no meeting take place in December unless otherwise necessary. If a need arises, a special meeting will be called.

Unlike years in the past, staff recommends holding an August meeting in this upcoming fiscal year. As operations at the Organics facility are expected to begin soon, several time-sensitive items that were unable to be included in the July packet will come before the board in August.

Staff's Recommendation:

Staff recommends the board approve the Board Calendar for Fiscal Year 2026–27 and affirm the time and meeting place of the meeting.

FISCAL IMPACT:

No Impact

ALTERNATIVES:

- 1) Board's Discretion

ATTACHMENTS:

- 1) HWMA Board Calendar Fiscal Year 2026–27

HWMA Board Calendar FY 26/27

JULY 2026

9 July Board Meeting
Election of Officers for FY 26/27
Review April 2026 Draft Financial Reports

AUGUST 2026

13 August Board Meeting (Traditionally no meeting)

SEPTEMBER 2026

10 September Board Meeting
Review May and June 2026 Draft Financial Reports

OCTOBER 2026

8 October Board Meeting
Review July 2026 Draft Financial Reports

NOVEMBER 2026

12 November Board Meeting
Review August 2026 Draft Financial Reports

DECEMBER 2026

No Board Meeting

JANUARY 2027

14 January Board Meeting
Board welcomes new members
Receive FY 25/26 Audit and Review September and October 2026 Draft Financial Reports

FEBRUARY 2027

11 February Board Meeting
Executive Director Performance Evaluation
Review Mid-Year Budget Report and November 2026 Draft Financial Reports

MARCH 2027

11 March Board Meeting
Form 700 Due End of Month
Review December 2026 Draft Financial Reports

APRIL 2027

8 April Board Meeting
Review of Draft Budget for FY 27/28
Review January 2027 Draft Financial Reports

MAY 2027

13 May Board Meeting
Adopt FY 27/28 Final Budget and Fee Resolution
Review February 2027 Draft Financial Reports

JUNE 2027

10 June Board Meeting
Review March 2027 Draft Financial Reports



**HUMBOLDT WASTE
MANAGEMENT AUTHORITY**

Staff Report

DATE: July 2, 2026 For Meeting of: July 9, 2026
FROM: Hilary Schwartz, Director of Finance
SUBJECT: Item 6)
Receive proposed revised HWMA Policy 3030 Reserve Policy

RECOMMENDED ACTION: Voice vote
1) Receive and Approve proposed revised HWMA Policy 3030 – Reserve Policy and Adopt Resolution 2027-04, “A Resolution of the Humboldt Waste Management Authority Adopting Revised HWMA Policy Handbook 3030 – Reserve Policy.”

DISCUSSION:

Background:

The financial policies known as SERIES 3000 – FINANCIAL POLICY – were adopted by the Humboldt Waste Management Authority Board of Directors on July 25, 2001, and incorporated into the HWMA Policy Handbook on May 14, 2009.

In February 2009, the Government Accounting Standards Board (GASB) issued Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The objective of this statement was to establish fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. Following this pronouncement, public agencies were encouraged to use the following fund balance classifications:

1. **Non-spendable Fund Balance**
Amounts that cannot be spent because they are associated with inventories (not applicable to the HWMA).
2. **Restricted Fund Balance**
Amounts that can be spent only for the specific purpose stipulated by constitution, external resource providers, or through enabling legislation.
3. **Committed Fund Balance**
Amounts that can be used only for the specific purposes determined or altered by a formal action of the agency’s highest level of decision-making authority.

4. **Assigned Fund Balance**

Amounts intended to be used for a specific purpose but do not meet the criteria to be classified as restricted or committed.

5. **Unassigned Fund Balance**

The residual classification which includes all spendable amounts not contained in the other classifications (Cash on Hand).

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

1. Staff recommends the following classifications of Authority reserve funds, in order of most constrained to least constrained:
 - a. Restricted – the Cummings Road Landfill Pledge of Revenue (already classified as Restricted in the FY24–25 independent audit report).
 - b. Assigned: Operating Reserve Account (3030.1), Rate Stabilization Reserve Account (3030.2), Personnel Stabilization Reserve Account (3030.3), Capital Improvement Fund (3030.4), Long-Term Organics Fund (3030.5)
 - c. Unassigned: Cash on hand (3030.6)
2. The proposed revised HWMA Policy 3030 includes the revised methodology for determining the funding level for the Operating Reserve approved by this board on June 11, 2026.
3. Staff has proposed the following additions to HWMA Policy 3030:
 - a. 3030.5: Long-Term Organics Fund, amounts that have been committed for long-term organics processing.
 - b. 3030.6: A minimum of Cash on Hand equal to 30 days average operating expenses will be maintained in the Authority's operating account.
 - c. 3030.8: Allocation of interest income earned by invested reserve funds will be proposed by staff following the close of each fiscal year.
 - d. 3030.10: If all reserve accounts are fully funded and the Authority has surplus revenue at fiscal year-end, staff will recommend discretionary payments to reduce unfunded pension liability or contributions to an approved pension rate stabilization fund.

Staff's Recommendation:

Staff recommends that the Board approve the proposed revised HWMA Policy 3030 - Reserve Policy and adopt Resolution 2027–04, “A Resolution of the HWMA Board of Directors Updating the HWMA Policy Handbook Policy 3030 – Reserve Policy.”

FISCAL IMPACTS:

Minimal staff time costs associated with this staff report. Budgetary impacts, if any, of the revised funding determination methodology will be presented in the Fiscal Year 2027–28 budget cycle.

ALTERNATIVES:

- 1) Direct staff to maintain the current Reserve Policy
- 2) Board Discretion

ATTACHMENTS:

- 6.1) HWMA Policy 3030 – Reserve Policy approved September 2019
- 6.2) Proposed revised HWMA Policy 3030 with tracked changes
- 6.3) Resolution 2027-04

Current

POLICY TITLE: Reserve Policy

POLICY NUMBER: 3030

To provide adequate funds for the uninterrupted provision of services to the Authority's Member Agencies and ratepayers, and to proactively reduce potential significant financial impacts to the Waste Management Fee for both anticipated projects and unpredicted expenditures, the Humboldt Waste Management Authority Board of Directors establishes the following reserve accounts:

3030.1 Operating Reserve Account: An undesignated reserve with a minimum base level of funding equal to fifteen percent (15%) of operating expenses. 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.

3030.2 Rate Stabilization Reserve Account: A designated reserve with a minimum base level of funding equal to \$400,000. This reserve is intended to stabilize the effects of unanticipated increases in contract costs (e.g., fuel rates increases, CalRecycle pass-through fees imposed on landfill-disposed solid waste).

3030.3 Personnel Stabilization Reserve Account: A designated reserve with a minimum base level of funding equal to \$150,000. This reserve is intended to offset unanticipated increases in the Authority's self-insurance benefits policies and full encumbrance of non-exempt employee pay grades. Additionally, this reserve may also be used to assist in funding unanticipated increases to personnel costs from State and Federal mandates, such as changes to the minimum wage or limits to cost-sharing from employee pay.

3030.4 Capital Improvement Reserve Account: A designated reserve, with initial funding of \$400,000. This reserve is intended to fund expenditures contained in the Authority Capital Improvement Plan. Total funds in the Capital Improvement Reserve Account may fluctuate annually depending on authorized expenditures made within any specific Fiscal Year.

3030.5 Reserve account balances will be reviewed annually. Shortfalls in any of the approved reserve accounts created in Section 3030 may be recovered through increases in Solid Waste Management Fees collected in the following Fiscal Year(s).

3030.6 Reserve funds and idle cash may be invested through government sponsored Pooled Money Investment Accounts (PMIAs) including the Local Agency Investment Fund (LAIF) through the State Treasurer's office and the County of Humboldt Pooled Investment Fund through the County Treasurer's Office.

3030.7 Funds in the Authority checking account may be used as a temporary investment for "Sweep Account" (or similar*) funds. Sweep account investment shall be

only through money market accounts that are authorized to invest public funds. (*See Board meeting 6/26/02).

3030.8 Trust funds that are established for landfill financial assurances with a state agency listed as beneficiary shall be managed in accordance with regulations and policies of that state agency.

Proposed

POLICY TITLE: Reserve Policy

POLICY NUMBER: 3030

The Authority shall account for reserves as required by Governmental Accounting Standards Board Statement No. 54, which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or Authority policy shall be deemed “assigned” reserves. Use of Authority reserves is limited to available “unrestricted” funds (not obligated by law, contract or agreement), including interest earned, fees for service, or other non-grant earnings. All special use funds will be designated by formal action of the Board.

To provide adequate funds for the uninterrupted provision of services to the Authority’s Member Agencies and ratepayers, and to proactively reduce potential significant financial impacts to the Waste Management Fee for both anticipated projects and unpredicted expenditures, the Humboldt Waste Management Authority Board of Directors establishes the following reserve accounts:

3030.1 Operating Reserve Account: An assigned reserve with a minimum base level of funding equal to fifteen percent (15%) of operating expenses, less the fully funded combined balances of the Rate Stabilization and Personnel Stabilization reserve accounts. 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.

3030.2 Rate Stabilization Reserve Account: An assigned reserve with a minimum base level of funding equal to \$400,000. This reserve is intended to stabilize the effects of unanticipated increases in contract costs (e.g., fuel rate increases, CalRecycle pass-through fees imposed on landfill-disposed solid waste).

3030.3 Personnel Stabilization Reserve Account: An assigned reserve with a minimum base level of funding equal to \$150,000. This reserve is intended to offset unanticipated increases in the Authority’s self-insurance benefits policies and full encumbrance of non-exempt employee pay grades. Additionally, this reserve may also be used to assist in funding unanticipated increases to personnel costs from State and Federal mandates, such as changes to the minimum wage or limits to cost-sharing from employee pay.

3030.4 Capital Improvement Fund: An assigned reserve, with initial funding of \$400,000. This reserve is intended to fund expenditures contained in the Authority’s Capital Improvement Plan. Total funds in the Capital Improvement Reserve Account may fluctuate annually depending on authorized expenditures made within any specific Fiscal Year.

3030.5 Long-Term Organics Fund: An assigned reserve intended to fund expenditures related to Long-Term Organics processing. Total funds in the Long-Term Organics Fund may fluctuate annually depending on approved funding and authorized expenditures made within any specific Fiscal Year.

3030.6 Cash on Hand (unassigned) equal to 30 days average operating expenses shall be maintained in the Authority’s operating account.

3030.7 The Executive Director, in collaboration with the Director of Finance, shall perform a reserve status analysis following the conclusion of each fiscal year and make a recommendation regarding allocation of interest

income earned by invested fund balances. Shortfalls in any of the approved reserve accounts created in Section 3030 may be recovered through increases in Solid Waste Management Fees collected in the following Fiscal Year(s). Additional information may be provided to the Board upon the occurrence of the following events:

- a) When a major change in conditions threatens the reserve levels established by this policy or calls into question the effectiveness of this policy;
- b) Upon Executive Director and/or Board request.

3030.8 Reserve funds and idle cash may be invested through government sponsored Pooled Money Investment Accounts (PMIAs) including the Local Agency Investment Fund (LAIF) through the State Treasurer's office and California Cooperative Liquid Assets Securities System (CLASS).

3030.9 Funds in the Authority checking account may be used as a temporary investment for "Sweep Account" (or similar*) funds. Sweep account investment shall be only through money market accounts that are authorized to invest public funds. (*See Board meeting 6/26/02).

3030.10 If all reserve accounts are fully funded and the Authority has surplus revenue following the conclusion of the Fiscal Year, staff will make a recommendation regarding allocation of surplus revenue including, but not limited to, additional discretionary payments to reduce the Authority's pension obligations or contributions to an approved pension rate stabilization trust fund.

3030.11 Trust funds that are established for landfill financial assurances with a state agency listed as beneficiary shall be managed in accordance with regulations and policies of that state agency.

RESOLUTION 2027-04

**RESOLUTION OF THE HUMBOLDT WASTE MANAGEMENT AUTHORITY
ADOPTING REVISED HWMA POLICY HANDBOOK POLICY 3030 – RESERVE
POLICY**

WHEREAS, on July 25, 2001, the HWMA Board of Directors adopted Policy 3030 – Reserve Policy and on May 14, 2009, incorporated it into the HWMA Policy Handbook; and

WHEREAS, over the years individual policies have undergone revision with Board approval and consistent with the foregoing, Authority staff and legal counsel have performed a comprehensive review substantially revising policies to make current with generally accepted governmental accounting principles; 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 3030 – Reserve Policy, and authorizes the Executive Director to implement said policies.

This Resolution shall be effective July 9, 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 28, 2026 For Meeting of: July 9, 2026

FROM: Helder Morais, Director of Operations

SUBJECT: Item 7)
Receive Presentation on Tire Recycling Program

RECOMMENDED ACTION: Informational Only
1) Receive Presentation

DISCUSSION:

Staff will provide a presentation to the Board regarding the Tire Recycling Program at the Hawthorne Street Transfer Station.

FISCAL IMPACT

None.