



HOUSING AUTHORITIES

CITY OF EUREKA & COUNTY OF HUMBOLDT



735 WEST EVERDING STREET, EUREKA CA 95503
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AGENDA

REGULAR MEETING OF THE HOUSING AUTHORITY OF THE CITY OF EUREKA BOARD OF COMMISSIONERS

DATE AND TIME
Monday, October 20, 2025
5:45pm

LOCATION

Housing Authority of the City of Eureka
735 W. Everding St., Eureka CA

All or portions of this meeting may be conducted by teleconferencing in accordance with Government Code Section 54953(b). Teleconference locations are as follows: 735 W. Everding St., Eureka CA. This location is accessible to the public, and members of the public may address the Housing Authority of the City of Eureka Board of Commissioners from any teleconference location.

PUBLIC PARTICIPATION

Public access to this meeting is available at the location above.

Persons wishing to address the Board of Commissioners are asked to submit comments for the public speaking portion of the agenda as follows:

- Send an email with your comment(s) to heatherh@eurekahumboldtha.org prior to the Board of Commissioners meeting.
- Call and leave a message at (707) 443-4583 ext. 219.

When addressing the Board on agenda items or business introduced by Commissioners, members of the public may speak for a maximum of five minutes per agenda item when the subject is before the Board.

1. Roll Call

2. Public Comment (Non-Agenda):

This time is reserved for members of the public to address the Committee relating to matters of the Housing Authority of the City of Eureka not on the agenda. No action may be taken on non-agenda items unless authorized by law. Comments will be limited to five minutes per person and twenty minutes in total.

3. Approve minutes of the Board of Commissioners meetings:

3a. Regular meeting, September 15, 2025 (pages 3-6)

4. Bills and Communications:

4a. Tenant Newsletter: Housing Insider, September issue, Q3 2025 (pages 7-8)



The Housing Authorities are Equal Housing Opportunity Organizations



5. Report of the Secretary:

The Report of the Secretary is intended to brief the Commission on items, issues, key dates, etc., that do not require specific action, and are not separate items on the Board of Commissioners Agenda.

5a. Occupancy and Leasing Report (page 9)

5b. HCV Utilization Reports (pages 10-12)

5c. Repositioning Updates (page 13)

6. Reports of the Commissioners:

This time is reserved for Commissioners to share any relevant news or Housing related endeavors undertaken by Commissioners.

7. Unfinished Business: None

8. New Business:

8a. Resolution 2025, Annual Operating Budget for FY Ending December 31, 2026 (pages 14-41)

Recommended Board Action; *Accept and Adopt for Approval*

8b. Resolution 2026, Write Off of Uncollectible Debt (pages 42-44)

Recommended Board Action: *Accept and Adopt for Approval*

9. Closed Session – If needed.

10. Adjournment

Note: The next regularly scheduled meeting is November 17, 2025.

* * * Note * * *

Documents related to this agenda are available on-line at:

<https://eurekahumboldt.org/governance/>

Know Your Rights Under The Ralph M. Brown Act: Government's duty is to serve the public, reaching its decisions in full view of the public. The Board of Commissioners exists to conduct the business of its constituents. Deliberations are conducted before the people and are open for the people's review.

MINUTES

REGULAR MEETING OF THE HOUSING AUTHORITY OF THE CITY OF EUREKA BOARD OF COMMISSIONERS

Monday, September 15, 2025

Vice Chairperson Konkler declared a quorum present and called the meeting to order at 5:45pm.

1. Roll Call

Present: Vice Chairperson Konkler, Commissioner Byers, Commissioner Escarda,
Commissioner Maschke, Commissioner Raymond
Absent: Chairperson Serotta
Staff: Churchill, Humphreys
Public: None

2. Public Comment (Non-Agenda): None heard

3. Approve minutes of the board of commissioners meeting, held July 21, 2025.

Motion to approve the minutes of the July 21, 2025, regular meeting, made by Commissioner Escarda.

Second – Commissioner Maschke

Ayes: Konkler, Byers, Escarda, Maschke, Raymond
Nays: None
Abstain: None
Absent: Serotta

Vice Chairperson Konkler declared the motion carried to approve the minutes of July 21, 2025.

4. Bills and Communication: None

5. Report of the Secretary:

5a. Occupancy and Leasing Report
Secretary Churchill updates the board on this report.

5b. HCV Utilization Reports
Secretary Churchill updates the board and goes over key points of the report.

5c. Repositioning Updates
Secretary Churchill briefs the board on this report. Secretary Churchill goes on to state that our developers have reviewed both the green and blue phase projects. Upon their review, it was determined that in order to preserve the grants we have already been awarded, the developers produced a new strategy for a tax credit application. This strategy would be to continue with the 44 units of green phase as planned. Then, rehab the surrounding units to like new condition. This also includes a new building for the Boys and Girls Club and community center. Also, to continue with the new 44 units in blue phase as planned. The board members express their support in submitting a tax credit application.

6. Reports of the Commissioners: None heard.

7. Unfinished Business: None.

8. New Business:

8a. Resolution 2022, CA025 Revised 5-Year Plan 2026-2030
Recommended Board Action; *Accept and Adopt for Approval*

RESOLUTION 2022

RESOLUTION TO APPROVE ANNUAL AGENCY PLAN

WHEREAS, In order to be in compliance with regulations of the United States Department of Housing and Urban Development, the Housing Authority of the City of Eureka must submit a 5 year Plan every 5 years or as deemed necessary based on program changes; and
WHEREAS, The Agency Plan has been reviewed for accuracy and completeness; and

WHEREAS, A Public Notice was published stating the Draft Agency Plan was available for review at the Housing Authority office from July 10, 2025, through August 25, 2025, and available on the Housing Authority of the City of Eureka website and front lobby of the Housing Authority office; and

WHEREAS, The Public Hearing was held on August 27, 2025; and

WHEREAS, There were no changes or corrections to the agency plan suggested.

NOW, THEREFORE, BE IT RESOLVED, That the Commissioners of the Housing Authority of the City of Eureka do hereby approve the 5-Year Agency Plan for 2026-2030 as submitted for review.

Motion to approve Resolution 2022 made by Vice Chairperson Konkler.

Second – Commissioner Byers

Ayes: Konkler, Byers, Escarda, Maschke, Raymond
Nays: None
Abstain: None
Absent: Serotta

Vice Chairperson Konkler declared the motion carried to approve Resolution 2022.

8b. Resolution 2023, 2025 Salary Comparability Study
Recommended Board Action; *Accept and Adopt for Approval*

RESOLUTION 2023

ADOPT SALARY COMPARABILITY STUDY AND UPDATED SALARY SCHEDULE

WHEREAS, in accordance with the U.S. Department of Housing and Urban Development (HUD) PIH Notice 2011-48 dated August 26, 2011, and subsequent updates to said notice; and

WHEREAS, The Housing Authorities of the City of Eureka and County of Humboldt have contracted with the National Association of Housing and Redevelopment Officials (“NAHRO”) to complete a Salary Comparability Study (“Study”); and

WHEREAS, the Study, completed in August 2025, recommends adjustments to the agency’s salary schedule to bring compensation in line with prevailing market conditions and cost of living standards; and

WHEREAS, the Board of Commissioners (“Board”) has reviewed the Study and considered the updated salary schedule for all agency staff positions; and

WHEREAS, the Board recognizes the importance of maintaining fair, competitive, and equitable compensation for all employees, while also ensuring fiscal responsibility in the implementation of salary adjustments; and

WHEREAS, the Board further acknowledges the need for a fiscally responsible phased approach to implementing the Executive Director’s updated salary;

NOW, THEREFORE, BE IT RESOLVED by The Board that:

1. The updated salary schedule, as presented, is hereby approved and adopted.
2. The Executive Director’s salary shall not be adjusted to the full level recommended in the Study immediately. Instead, the Executive Director’s salary shall increase annually, beginning on the effective date of the updated salary schedule, by ten percent (10%) until such time as it reaches the level recommended in the Study.
3. All other provisions of the updated salary schedule shall take effect October 1, 2025.

Motion to approve Resolution 2023 made by Commissioner Byers.

Second – Commissioner Escarda

Ayes: Konkler, Byers, Escarda, Maschke, Raymond

Nays: None

Abstain: None

Absent: Serotta

Vice Chairperson Konkler declared the motion carried to approve Resolution 2023.

8c. Resolution 2024, Write Off of Uncollectible Debt

Recommended Board Action: *Accept and Adopt for Approval*

HOUSING AUTHORITY OF THE CITY OF EUREKA

RESOLUTION 2024

TO WRITE OFF CERTAIN UNCOLLECTIBLE ACCOUNTS RECEIVABLE

WHEREAS, All efforts to collect certain accounts from former tenants of the Conventional Public Housing program have been unsuccessful; and

WHEREAS, The U.S. Department of Housing and Urban Development has recommended that after all reasonable efforts have been made to collect vacated accounts, the Board of

Commissioners, based on the recommendations of the Executive Director, should authorize the charging off such accounts; and

NOW, THEREFORE, BE IT RESOLVED, That the following accounts be transferred to Collection Loss;

<u>Housing Program</u>	<u>Amount</u>
Public Housing, Eviction	\$14,859.02

Motion to approve Resolution 2024 made by Commissioner Byers.

Second – Commissioner Raymond

Ayes: Konkler, Byers, Escarda, Maschke, Raymond
Nays: None
Abstain: None
Absent: Serotta

Vice Chairperson Konkler declared the motion carried to approve Resolution 2024.

9. Closed Session: None needed.

10. Adjournment

There being no further business to come before the Commissioners, the meeting was adjourned at 6:12pm.

Secretary

Chairperson



HOUSING INSIDER

ISSUE SEPTEMBER 2025

"COMMUNICATION LEADS TO COMMUNITY"

SUBMIT RENT, RECERTIFICATIONS, AND MORE—ALL IN ONE PLACE

We're excited to introduce a new secure drop box located outside of the front office for your convenience! Residents can now use it to submit rent payments, recertification documents, applications, and all other important paperwork. This option provides a quick, easy, and contactless way to stay on top of your housing needs. We kindly ask that all documents be placed in a sealed envelope and clearly labeled with your name and unit number to ensure proper processing.

TENANT LEASE REMINDERS

Household members, guests, and other persons under Tenant's control must refrain from acting or speaking in an abusive manner towards neighbors and PHA staff.

PHA may terminate the lease if evidence indicates that a household member has engaged in any drug-related criminal activity on or off premises.

Tenants will be charged for the destruction of property caused by pets (or any other cause) while having possession of the unit.

Residents may request a pre-move-out inspection within the two weeks before moving-out day

Vehicles without valid registration or that are inoperable being stored on PHA property, will be towed.

DATES TO REMEMBER

Our office will be closed on these holidays!

- | | |
|-----------|---------------------------|
| Oct 14 | – Indigenous Peoples' Day |
| Nov 11 | – Veterans' Day |
| Nov 26-27 | – Thanksgiving |
| Dec 25 | – Christmas |

KEEPING OUR COMMUNITY SAFE

We understand how much pets mean to your family, but please remember that burying pets on PHA property **is not allowed**. This is due to local health and safety regulations and because it is considered damage to the property. To help avoid any lease violations, we encourage you to consider alternative, respectful options for pet memorials. Local resources such as Redwood Pals Rescue, Eureka Pet Cremation, and Sequoia Humane Society offer services like communal and private cremation, as well as assistance programs and vouchers for pet care and end-of-life expenses.



SIMPLER, SAFER LOGINS ARE HERE!

As of September 17, 2025, the RentCafe Resident Portal now supports passwordless logins for all residents. This enhanced security feature helps protect against threats such as phishing and credential theft, while significantly reducing the risk of unauthorized account access.

Residents can log in using a one-time passcode sent via text message and email.

For any questions regarding your account, please contact Accounting at 707-443-4583, ext. 235.



General Information

Lobby and Dumpster Hours: Open Tuesday-Thursday 9am-4pm.

Business Hours: Open Monday-Thursday 8am-5:30pm; Closed alternate Fridays and business hours are 8am-4:30pm.

We have a payment drop box by our main front door for the submission of amounts payable.



Q&A

Q: DO WE HAVE ASSIGNED PARKING?

A: No, **we do not offer assigned parking.** If tenants live in a property with a parking lot, **only one vehicle per unit** is permitted to use a parking space. All additional vehicles must use street parking.

Please note that handicapped parking spaces are reserved exclusively for individuals who are legally qualified. According to the California DMV, "a qualified disabled person may obtain a Disabled Person (DP) placard or license plate for all of their vehicles, at no additional fee." For more information about eligibility and how to apply, please visit the California DMV website at www.dmv.ca.gov.

If parking becomes a concern or leads to disputes with neighbors, we encourage you to contact our Community Liaison, Ty, at 707-443-4583 ext. 211 for assistance. We are here to help address any issues and maintain a respectful, cooperative living environment for all residents.

FROM STREAMING TO SATELLITE: GET SET UP SAFELY!

If you are interested in setting up cable, satellite, or internet service in your unit, you must first submit a **Permission Request Form**. This ensures that any installations are completed safely and in accordance with property guidelines.

Please also note that **you may be held financially responsible for any damages** caused by the installation or removal of equipment. This includes, but is not limited to, damage to walls, ceilings, wiring, or exterior structures such as siding or roofing.

If you have any questions about the process, need assistance, or would like to request a Permission Request Form, please contact our Maintenance Supervisor, Ryan, at 707-443-4583 ext. 226.



Volunteer Opportunity: Are you a **Public Housing** resident who is interested in serving on our Board of Commissioners? Please contact Heather at 707-443-4583 ext. 219 or heatherh@eurekahumboldtha.org with questions and to obtain an application for tenant commissioner.

Visit us at www.eurekahumboldtha.org

WHO TO CONTACT

Call our main line at 707.443-4583; then:

Work orders request.....	x218
For emergency work orders ONLY contact 707-444-1424	
Paperwork, certification, rent, income calculation questions.....	x214
Accounting for charges, account balance, questions, and payments.....	x221
Questions, complaints, or concerns about the neighborhood.....	x211
All other questions regarding Housing Authority services.....	x210

In case of an emergency, please call 911 or the Eureka Police Department at 707-441-4060.

**Occupancy and Leasing Report
January - August 2025**

**HOUSING AUTHORITY OF THE CITY OF EUREKA
HOUSING AUTHORITY OF THE COUNTY OF HUMBOLDT**

Program	Total Units Available	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Wait List End of Month
HACE										
Public Housing	195	192	191	190	190	187	184	184	183	975
Eureka Family Housing	51	46	46	45	45	48	48	50	50	1038
Eureka Senior Housing	22	19	20	21	21	22	20	20	20	198
Total City Units	268	257	257	256	256	257	252	254	253	

HACH										
<u>Tenant Based Vouchers</u>										
Housing Choice Vouchers	1234	963	960	960	968	964	958	951	946	1621
VASH Vouchers	95	44	44	45	45	44	44	46	46	N/A
Mainstream vouchers	75	57	61	65	69	70	71	71	71	N/A
Emergency Housing Vouchers (EHV)	182	127	125	123	118	116	112	112	113	N/A
Total All Vouchers	1586	1191	1190	1193	1200	1194	1185	1180	1176	
<u>Project Based Vouchers (note that these are a subset of HCV & VASH voucher counts shown above)</u>										
PBV-VASH - Bayview Heights (Eureka)	22	21	21	21	21	20	20	21	22	N/A
PBV-HCV - Bayview Heights (Eureka)	3	2	2	2	2	2	2	2	2	12
PBV-HCV - Sorrell Place (Arcata)	5	5	5	5	5	5	5	5	5	305
PBV-HCV - Providence (Eureka)	42	36	36	38	40	40	39	39	38	N/A
PBV-HCV - Key Me Ek (Eureka)	13	-	7	7	8	12	12	12	13	N/A
PBV-HCV - Laurel Canyon	35	35	36	34	34	35	35	35	35	166
Total Project Based Vouchers	120	99	107	107	110	114	113	114	115	

Vouchers issued but not under contract, end of month (aka "Searching")	10
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Note: Occupancy / utilization numbers shown are as of the first day of the month.

1. Total PH units is 198; 3 units are exempted for EPD use, Boys & Girls Club, and Maintenance use and are unavailable for tenant rental.
2. Mainstream vouchers were awarded December 2020. Funding and voucher issuance began April 2021.
25 Mainstream vouchers will be allocated via waitlist pulls; 50 will be via referral from CoC partners.
Mainstream applicants share waitlist with HCV applicants.
3. No PHA waitlist for EHV's; all are issued based on referral from HHHC or HDVS. Referrals began Q4 2021.
4. 25 Project Based Vouchers at Bayview Heights Veteran's housing at 4th & C Street, Eureka; contract signed 6/30/2020.
5. 5 Project Based HCV vouchers at Sorrell Place, extremely low income units at 7th & I Street, Arcata; effective 6/1/2022.
6. Providence Mother Bernard House PBV's - Occupancy based on referral from CoC; contract signed 01/08/2024.
7. Laurel Canyon (7th & Myrtle Ave.) 35 senior PBV units; contracts signed 12/07/2023.

HOUSING AUTHORITY OF THE COUNTY OF HUMBOLDT
All Voucher Programs
For the month of August 2025

	January	February	March	April	May	June	July	August	Total
Traditional HCV & VASH (Includes PBVs)									
HAP income (budget authority)	\$ 731,863	\$ 731,863	\$ 745,120	\$ 745,120	\$ 711,044	\$ 714,204	\$ 714,204	\$ 714,204	\$ 5,807,621
HAP expenses	(748,496)	(757,424)	(765,008)	(767,569)	(765,033)	(766,937)	(766,899)	(771,400)	(6,108,766)
Surplus (Deficit)	<u>(16,633)</u>	<u>(25,561)</u>	<u>(19,889)</u>	<u>(22,450)</u>	<u>(53,989)</u>	<u>(52,733)</u>	<u>(52,695)</u>	<u>(57,196)</u>	<u>(301,145)</u>
AA % Total income utilized	102.27%	103.49%	102.67%	103.01%	107.59%	107.38%	107.38%	108.01%	105.19%
Administrative/Other Income	91,901	138,858	95,531	93,621	89,591	150,584	95,807	101,810	857,703
Operating expenses	(73,892)	(104,758)	(89,450)	(89,800)	(83,454)	(85,781)	(157,021)	(97,710)	(781,865)
Surplus (Deficit)	<u>18,009</u>	<u>34,100</u>	<u>6,081</u>	<u>3,821</u>	<u>6,137</u>	<u>64,803</u>	<u>(61,213)</u>	<u>4,100</u>	<u>75,838</u>
B Remaining HAP Cash	(5,449)	(10,320)	28,612	25,972	40,263	35,076	23,138	18,906	
Remaining Non-HAP Cash	883,688	917,151	920,014	924,550	870,220	932,900	901,527	903,879	
Total HCV Cash	<u>878,239</u>	<u>906,831</u>	<u>948,626</u>	<u>950,522</u>	<u>910,483</u>	<u>967,976</u>	<u>924,665</u>	<u>922,785</u>	
Cash Increase/(Decrease)	(10,219)	28,592	41,794	1,897	(40,039)	57,493	(43,311)	(1,880)	
# of Households Assisted	1,005	1,002	1,005	1,013	1,008	1,002	997	992	8,024
Average HAP Payment	\$ 745	\$ 756	\$ 761	\$ 758	\$ 759	\$ 765	\$ 769	\$ 778	\$ 761
Mainstream (disabled & non-elderly)									
HAP income (budget authority)	\$ 41,148	\$ 41,148	\$ 41,629	\$ 41,629	\$ 43,476	\$ 39,235	\$ 39,235	\$ 39,235	\$ 326,735
HAP expenses	(42,543)	(46,132)	(51,149)	(53,742)	(55,299)	(56,928)	(55,111)	(55,131)	(416,035)
Surplus (Deficit)	<u>(1,395)</u>	<u>(4,984)</u>	<u>(9,520)</u>	<u>(12,113)</u>	<u>(11,823)</u>	<u>(17,693)</u>	<u>(15,876)</u>	<u>(15,896)</u>	<u>(89,300)</u>
A % Total income utilized	103.39%	112.11%	122.87%	129.10%	127.19%	145.09%	140.46%	140.51%	127.33%
C Administrative/Other Income	-	-	5,185	5,185	5,659	5,859	6,310	5,759	33,956
Operating expenses	(4,599)	(2,626)	(4,482)	(6,295)	(6,562)	(5,478)	(9,255)	(4,812)	(44,108)
Surplus (Deficit)	<u>(4,599)</u>	<u>(2,626)</u>	<u>703</u>	<u>(1,110)</u>	<u>(903)</u>	<u>381</u>	<u>(2,945)</u>	<u>947</u>	<u>(10,152)</u>
B Remaining HAP Cash	5,590	3,136	1,809	(2,936)	(5,800)	4,529	3,395	4,265	
Remaining Non-HAP Cash	76,871	73,520	74,020	72,777	71,703	71,941	72,621	72,557	
Total MSV Cash	<u>82,460</u>	<u>76,656</u>	<u>75,829</u>	<u>69,841</u>	<u>65,903</u>	<u>76,470</u>	<u>76,016</u>	<u>76,822</u>	
Cash Increase/(Decrease)	(2,775)	(5,804)	(827)	(5,988)	(3,938)	10,567	(454)	805	
# of Households Assisted	55	59	64	69	69	71	71	71	529
Average HAP Payment	\$ 774	\$ 782	\$ 799	\$ 779	\$ 801	\$ 802	\$ 776	\$ 776	\$ 786
Emergency Housing Vouchers (EHVs)									
D HAP income (budget authority)	\$ 120,208	\$ 120,208	\$ 120,208	\$ 120,208	\$ 16,713	\$ 16,713	\$ 16,713	\$ 16,713	\$ 547,684
HAP expenses	(112,284)	(110,215)	(109,078)	(106,217)	(103,263)	(101,380)	(103,059)	(102,281)	(847,777)
Surplus (Deficit)	<u>7,924</u>	<u>9,993</u>	<u>11,130</u>	<u>13,991</u>	<u>(86,550)</u>	<u>(84,667)</u>	<u>(86,346)</u>	<u>(85,568)</u>	<u>(300,093)</u>
D % Total income utilized	93.41%	91.69%	90.74%	88.36%	617.86%	606.59%	616.64%	611.98%	154.79%
Administrative/Other Income	21,401	18,154	15,436	18,759	12,954	1,421	5,597	41,160	134,883
Operating expenses	(15,421)	(7,560)	(11,107)	(14,619)	(14,622)	(11,601)	(23,249)	(29,296)	(127,475)
Surplus (Deficit)	<u>5,980</u>	<u>10,594</u>	<u>4,329</u>	<u>4,141</u>	<u>(1,669)</u>	<u>(10,181)</u>	<u>(17,652)</u>	<u>11,864</u>	<u>7,407</u>
B Remaining HAP Cash	21,635	46,041	28,178	28,419	24,944	25,130	29,190	18,045	
Remaining Non-HAP Cash	195,205	202,214	205,202	207,159	203,905	192,851	184,632	168,959	
Total EHV Cash	<u>216,840</u>	<u>248,254</u>	<u>233,380</u>	<u>235,577</u>	<u>228,848</u>	<u>217,981</u>	<u>213,822</u>	<u>187,004</u>	
Cash Increase/(Decrease)	14,164	31,414	(14,874)	2,197	(6,729)	(10,867)	(4,159)	(26,818)	
# of Households Assisted	128	124	123	118	116	112	112	113	946
Average HAP Payment	\$ 877	\$ 889	\$ 887	\$ 900	\$ 890	\$ 905	\$ 920	\$ 905	\$ 896

HOUSING AUTHORITY OF THE COUNTY OF HUMBOLDT
All Voucher Programs
For the month of August 2025

	January	February	March	April	May	June	July	August	Total
Total All Voucher Programs									
HAP income (budget authority)	\$ 893,219	\$ 893,219	\$ 906,957	\$ 906,957	\$ 771,233	\$ 770,152	\$ 770,152	\$ 770,152	\$ 6,682,040
HAP expenses	(903,323)	(913,771)	(925,235)	(927,528)	(923,595)	(925,245)	(925,069)	(928,812)	(7,372,578)
Surplus (Deficit)	<u>(10,104)</u>	<u>(20,552)</u>	<u>(18,279)</u>	<u>(20,572)</u>	<u>(152,362)</u>	<u>(155,093)</u>	<u>(154,917)</u>	<u>(158,660)</u>	<u>(690,538)</u>
A % Total income utilized	101.13%	102.30%	102.02%	102.27%	119.76%	120.14%	120.12%	120.60%	110.33%
Administrative/Other Income	113,301	157,012	116,153	117,566	108,203	157,864	107,714	148,729	1,026,541
Operating expenses	(93,911)	(114,944)	(105,039)	(110,713)	(104,638)	(102,860)	(189,524)	(131,817)	(953,448)
Surplus (Deficit)	<u>19,390</u>	<u>42,068</u>	<u>11,114</u>	<u>6,852</u>	<u>3,565</u>	<u>55,004</u>	<u>(81,810)</u>	<u>16,911</u>	<u>73,094</u>
B Remaining HAP Cash	21,776	38,857	58,599	51,454	59,406	64,735	55,723	41,216	
Remaining Non-HAP Cash	1,155,764	1,192,885	1,199,236	1,204,486	1,145,828	1,197,692	1,158,781	1,145,395	
Total Program Cash	<u>1,177,540</u>	<u>1,231,742</u>	<u>1,257,835</u>	<u>1,255,941</u>	<u>1,205,234</u>	<u>1,262,427</u>	<u>1,214,504</u>	<u>1,186,610</u>	
Cash Increase/(Decrease)	1,171	54,202	26,093	(1,894)	(50,706)	57,193	(47,924)	(27,893)	
# of Households Assisted	1,188	1,185	1,192	1,200	1,193	1,185	1,180	1,176	9,499
Average HAP Payment	\$ 760	\$ 771	\$ 776	\$ 773	\$ 774	\$ 781	\$ 784	\$ 790	\$ 776

Notes

AA HCV HUD Held Reserves are depleted. Spending above 100% results in borrowing from future funding. We plan on applying for additional set-aside funding, when possible.

A Spending above 100% indicates full utilization of monthly funding plus spending down of HUD-held reserves (which is encouraged/required by HUD).

B HAP cash on hand is minimal, but HAP advances are available through HUD. Restrictd cash position may go "negative" while waiting for HUD advance HAP deposits and is temporarily funded with excess unrestricted funds.

HUD Held Reserves estimated as of 08/06/2025

HCV - \$0

MSV - \$17,211

EHV - \$465,893

C Admin fees overobligated by HUD for 2024, so funding for January and February reduced to \$0 to compensate.

D Budget authority reduced to reflect usage of remaining program reserves and HUD plans sunset of EHV funding.

Housing Choice Vouchers

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
January	917	918	903	882	866	884	866	843	877	1005
February	921	919	898	894	867	875	858	844	926	1002
March	923	918	896	897	861	875	862	844	934	1005
April	928	919	908	895	859	873	858	844	934	1013
May	927	917	905	895	850	873	861	838	947	1008
June	930	914	898	892	853	868	864	841	954	1002
July	924	919	895	882	873	865	856	849	973	997
August	923	917	888	879	872	864	854	847	976	992
September	927	913	888	872	883	864	851	846	984	
October	934	906	888	866	888	862	846	844	985	
November	928	903	887	881	890	866	839	839	992	
December	925	902	882	877	887	857	842	838	1003	
Average	926	914	895	884	871	869	855	843	957	1,003
UML's	11,107	10,965	10,736	10,612	10,449	10,426	10,257	10,117	11,485	8,024

Mainstream Vouchers

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
January		27	43	51	55
February		27	45	53	59
March		28	48	54	64
April		29	50	54	69
May		31	50	55	69
June		32	51	55	71
July		36	52	54	71
August	4	37	53	55	71
September	15	36	50	55	
October	18	37	51	57	
November	24	38	50	58	
December	27	39	51	56	
Average	21	33	50	55	66
UML's	88	397	594	657	529

Emergency Housing Vouchers

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
January		5	86	145	128
February		11	100	146	124
March		15	102	144	123
April		18	108	143	118
May		23	111	142	116
June		30	114	141	112
July		38	127	142	112
August		42	127	143	113
September		46	137	144	
October		64	135	142	
November		69	141	135	
December	4	80	147	131	
Average	4	37	120	142	118
UML's	4	441	1435	1698	946

Total All Voucher Programs

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
January	917	918	903	882	866	884	898	972	1073	1188
February	921	919	898	894	867	875	896	989	1125	1185
March	923	918	896	897	861	875	905	994	1132	1192
April	928	919	908	895	859	873	905	1002	1131	1200
May	927	917	905	895	850	873	915	999	1144	1193
June	930	914	898	892	853	868	926	1006	1150	1185
July	924	919	895	882	873	865	930	1028	1169	1180
August	923	917	888	879	872	868	933	1027	1174	1176
September	927	913	888	872	883	879	933	1033	1183	
October	934	906	888	866	888	880	947	1030	1184	
November	928	903	887	881	890	890	946	1030	1185	
December	925	902	882	877	887	888	961	1036	1190	
Average	926	914	895	884	871	894	925	1,012	1,153	1,187
UML's	11,107	10,965	10,736	10,612	10,449	10,518	11,095	12,146	13,840	9,499

Housing Authority of the City of Eureka (HACE)

Repositioning Updates

Date	Description
Accomplishments	
09/2025	4% Tax Credit Application submitted to CDLAC. Our modified Green Phase plan, for 44 new units and 98 units of rehab, was the only application in the rural at-risk category, and also had a tiebreaker score of 317%.
Issues	
	September tax credit application must meet CDLAC threshold requirements to move forward. Preliminary scoring received and a response has been submitted.
Risks	
	- Unquantifiable risk that potential cuts in HCV funding would impact availability of vouchers and voucher funding. - Risk of losing two IIG awards and other pending award if we are unable to use them during required HCD performance period (and we are told extensions are not likely)
Next Steps	
	- Continue to connect with social services providers to firm up service commitments applicable to seniors for Blue Phase tax credit app in January 2026. - Begin preparation of next tax credit application.
Budget Status	
N/A	Cost of contract work is covered by developers; no HACE budget updates.

Key

Green Phase = 3230 Hiler Street & all of 25-1 & Prospect Street (note that this is modified from previous months, which had this property broken out as Green Phase and Master Phase)

Blue Phase = C & Clark Street

Housing Authority of the City of Eureka

Board of Commissioners Meeting

October 20, 2025

Agenda Item 8a

Memorandum

To: Commissioners

From: Dustin Wiesner, Deputy Director

Subject: Housing Authority of the City of Eureka's 2026 Budget

BACKGROUND AND HISTORY:

Presented is the 2026 Budget for the Housing Authorities of the City of Eureka and the County of Humboldt. Below are financial highlights specific to the Housing Authority of the City of Eureka.

The following sections summarize key program-level financial projections and major budget assumptions.

**All comparative figures compare approved 2025 budget to the presented 2026 budget*

Highlights

Total City Budget (pg. 3-4)

- Net income is projected to decrease from (\$352,638) to (\$397,949). However, cash reserves are expected to increase by \$363,848 before capital improvement projects. After completion of planned projects, reserves are still expected to increase from \$914,743 to \$917,591.
- We're expecting a change in staff salary allocation, relatively flat income due to conservative HUD subsidy projections, as well as increases in operating costs primarily related to unit renovations, property maintenance, property insurance, and utilities.
 - Total salary and related expenses are projected to increase 1.3% overall, despite the changes listed below, due to updated program allocations with a higher percentage of employee time spent on voucher programs held with the Housing Authority of the County of Humboldt. Other changes include:

- An average salary increase of 3% due to a Board-approved Salary Study on September 8, 2025.
- A 1% Cost of Living Adjustment (COLA) to account for inflation incurred since the approved salary study and to remain competitive in the current labor market.

Public Housing (PH) (pg. 5-6)

- Net income is projected to decrease from (\$269,368) to (\$355,220) primarily due to:
 - Our final shortfall grant drawdown of \$72,959 was received in 2025, resulting in a lower presented net income projection for 2026.
 - Given the ongoing uncertainty regarding regular increases in HUD operating grants, the budget assumes a nominally flat income projection.
 - Expecting continued increases in utility expenses, unit turnover expenses, and property insurance.
- Cash is projected to decrease from \$566,817 to \$357,337 after accounting for utilization of \$300,000 for planned deferred maintenance projects at several locations. Utilization of reserves is vital prior to repositioning so that excess reserves don't get recaptured by HUD.

Eureka Family Housing (EFH) (pg. 7-8)

- Net income is projected to increase from (\$241,342) to (\$239,800). Rental income is expected to increase but is offset primarily due to increases in operating costs such as utility expenses, unit turnover expenses, property insurance, and planned increases in loan and management fee expenses.
- Operating cash is expected to increase from \$130,482 to \$292,447. Several projects are planned to be funded from our replacement reserves (held in trust by CalHFA) including ADA shower conversions, when possible, resurfacing a parking lot, and security cameras.
 - CalHFA held Replacement Reserves are projected to decrease from \$152,475 to \$133,249 after accounting for planned projects.
 - CalHFA held Operating Reserves are projected to increase from \$71,682 to \$75,780.

Eureka Senior Housing (ESH) (pg. 9-10)

- Net income is projected to increase from (\$38,030) to (\$18,364). This change is primarily due to a decrease in salary allocation, resulting in lower salary expenses, and an annual rent increase, partially offset by higher utility costs, unit turnover expenses, and property insurance.

- Cash is projected to increase from \$4,777 to \$26,960. No capital projects are planned for 2026.
 - Operating Reserves are expected to increase from \$47,562 to \$50,990.
 - Replacement Reserves are expected to increase from \$29,160 to \$34,271, after accounting for \$5,000 budgeted for unit renovations.

Marine View Terrace (MVT) (pg. 13-14)

- Net income is projected to increase from \$182,667 to \$200,312 primarily due to increases in interest income and rental income, in addition to slightly lower operating expenses due to revised staff time allocations.
- Cash reserves are expected to increase from \$113,892 to \$134,448.

IMPACT TO PERSONNEL:

The 2026 Budget maintains current staffing levels while continuing to invest in employee retention and competitive compensation. The inclusion of the existing 3% salary adjustment (per the Board-approved Salary Study) and an additional 1% COLA helps ensure the Housing Authority remains competitive in the labor market and salaries remain current with inflation.

ALTERNATIVES:

1. Approve the 2026 Budget as presented. This option supports continued operational stability and aligns with previously adopted salary recommendations.
2. Request modifications to specific assumptions. Staff would return with a revised proposal.
3. Do not approve the 2026 Budget. This option could result in significant HUD penalties, including potential loss of funding and a reduced performance score.

STAFF RECOMMENDATION:

Staff recommends that the Board approve and adopt the Housing Authority of the City of Eureka's 2026 Budget as presented.

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - City and County Combined

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	1,985,285	2,052,602	2,121,324
Total Other Tenant Income	128,671	76,032	75,147
NET TENANT INCOME	2,113,956	2,128,635	2,196,471
GRANT INCOME			
TOTAL GRANT INCOME	12,830,771	13,763,864	13,835,545
OTHER INCOME			
TOTAL OTHER INCOME	377,130	377,812	420,008
TOTAL INCOME	15,321,857	16,270,311	16,452,024
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	1,964,623	2,061,179	2,198,323
Total Legal Expense	75,347	73,097	50,051
Total Other Admin Expenses	206,007	209,067	214,183
Total Miscellaneous Admin Expenses	266,458	164,073	162,552
TOTAL ADMINISTRATIVE EXPENSES	2,512,435	2,507,416	2,625,109
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	131,747	118,142	106,737
UTILITIES			
TOTAL UTILITY EXPENSES	606,035	612,982	657,696
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	525,583	622,512	663,357
Total Materials	169,172	168,503	192,671
Total Contract Costs	342,881	324,999	262,102
TOTAL MAINTENANCE EXPENSES	1,037,635	1,116,015	1,118,130
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	404,657	349,505	432,590
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	10,106,564	10,971,203	11,076,903

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - City and County Combined

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	289,165	291,469	294,886
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	664,782	586,719	602,795
TOTAL EXPENSES	15,753,021	16,553,450	16,914,847
NET INCOME	(431,164)	(283,139)	(462,822)
Add Back:			
Subtotal additions			1,168,521
Deductions:			
Subtotal deductions			(760,954)
Adjusted Surplus (Deficit)			(55,256)
Estimated Reserves @ 1/1/2026			2,241,195
Estimated Reserves @ 12/31/2026			2,185,940

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Housing Authority of the City of Eureka

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	1,985,285	2,052,602	2,121,324
Total Other Tenant Income	128,671	76,032	75,147
NET TENANT INCOME	2,113,956	2,128,635	2,196,471
GRANT INCOME			
TOTAL GRANT INCOME	1,297,618	1,327,306	1,260,432
OTHER INCOME			
TOTAL OTHER INCOME	333,553	328,353	349,940
TOTAL INCOME	3,745,127	3,784,294	3,806,843
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	1,075,285	894,194	905,462
Total Legal Expense	40,339	37,412	25,455
Total Other Admin Expenses	167,086	171,768	173,118
Total Miscellaneous Admin Expenses	150,527	57,743	55,035
TOTAL ADMINISTRATIVE EXPENSES	1,433,237	1,161,116	1,159,070
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	83,157	95,558	106,669
UTILITIES			
TOTAL UTILITY EXPENSES	590,588	595,664	640,440
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	525,583	622,512	663,357
Total Materials	165,963	168,323	192,558
Total Contract Costs	328,507	308,773	244,778
TOTAL MAINTENANCE EXPENSES	1,020,053	1,099,607	1,100,692
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	371,734	316,872	308,869
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	491	71	675

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Housing Authority of the City of Eureka

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	288,136	291,469	294,886
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	647,524	576,574	593,492
TOTAL EXPENSES	4,434,921	4,136,932	4,204,793
NET INCOME	(689,794)	(352,638)	(397,949)
Add Back:			
Subtotal additions			1,071,752
Deductions:			
Subtotal deductions			(670,954)
Adjusted Surplus (Deficit)			2,848
Estimated Reserves @ 1/1/2026			914,743
Estimated Reserves @ 12/31/2026			917,591

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Public Housing

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	1,011,982	1,037,193	1,045,836
Total Other Tenant Income	77,442	58,395	53,827
NET TENANT INCOME	1,089,424	1,095,588	1,099,663
GRANT INCOME			
TOTAL GRANT INCOME	1,297,618	1,327,306	1,260,432
OTHER INCOME			
TOTAL OTHER INCOME	35,124	30,476	36,396
TOTAL INCOME	2,422,166	2,453,370	2,396,491
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	875,571	745,918	779,825
Total Legal Expense	29,649	27,420	17,362
Total Other Admin Expenses	42,951	45,594	41,569
Total Miscellaneous Admin Expenses	39,868	46,353	42,198
TOTAL ADMINISTRATIVE EXPENSES	988,039	865,285	880,954
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	60,387	69,409	81,891
UTILITIES			
TOTAL UTILITY EXPENSES	402,272	417,255	447,279
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	433,178	513,720	547,528
Total Materials	110,504	127,020	139,956
Total Contract Costs	196,364	238,870	158,552
TOTAL MAINTENANCE EXPENSES	740,045	879,610	846,036
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	238,397	203,942	199,358
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	120	71	675

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Public Housing

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	255	0	0
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	289,549	287,166	295,518
TOTAL EXPENSES	2,719,065	2,722,738	2,751,711
NET INCOME	(296,899)	(269,368)	(355,220)
Add Back:			
Subtotal additions			445,741
Deductions:			
Subtotal deductions			(300,000)
Adjusted Surplus (Deficit)			(209,479)
Estimated Reserves @ 1/1/2026			566,817
Estimated Reserves @ 12/31/2026			357,337

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Eureka Family Housing

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	773,458	787,397	840,777
Total Other Tenant Income	48,211	12,997	16,578
NET TENANT INCOME	821,669	800,395	857,355
GRANT INCOME			
TOTAL GRANT INCOME	0	0	0
OTHER INCOME			
TOTAL OTHER INCOME	15,461	9,140	13,979
TOTAL INCOME	837,130	809,535	871,334
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	92,146	74,247	73,496
Total Legal Expense	7,342	4,694	2,628
Total Other Admin Expenses	93,546	95,513	98,554
Total Miscellaneous Admin Expenses	9,379	6,445	8,142
TOTAL ADMINISTRATIVE EXPENSES	202,414	180,899	182,820
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	15,691	18,022	20,055
UTILITIES			
TOTAL UTILITY EXPENSES	145,767	135,280	146,230
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	55,043	65,086	68,919
Total Materials	32,752	26,106	35,348
Total Contract Costs	73,638	55,618	73,236
TOTAL MAINTENANCE EXPENSES	161,433	146,810	177,503
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	113,759	91,672	92,554
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	371	0	0

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Eureka Family Housing

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	231,504	236,943	242,543
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	302,408	241,252	249,428
TOTAL EXPENSES	1,173,346	1,050,877	1,111,134
NET INCOME	(336,217)	(241,342)	(239,800)
Add Back:			
Subtotal additions			521,736
Deductions:			
Subtotal deductions			(119,971)
Adjusted Surplus (Deficit)			161,965
Estimated Reserves @ 1/1/2026			130,482
Estimated Reserves @ 12/31/2026			292,447

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Eureka Senior Housing

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	182,117	208,914	214,857
Total Other Tenant Income	2,838	4,600	4,683
NET TENANT INCOME	184,955	213,514	219,540
GRANT INCOME			
TOTAL GRANT INCOME	0	0	0
OTHER INCOME			
TOTAL OTHER INCOME	276	231	450
TOTAL INCOME	185,231	213,745	219,990
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	41,456	34,555	14,538
Total Legal Expense	485	298	455
Total Other Admin Expenses	27,188	26,949	30,008
Total Miscellaneous Admin Expenses	3,452	2,721	2,746
TOTAL ADMINISTRATIVE EXPENSES	72,581	64,524	47,747
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	6,769	7,774	4,330
UTILITIES			
TOTAL UTILITY EXPENSES	40,873	41,489	44,940
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	18,316	21,648	22,916
Total Materials	20,287	11,221	16,536
Total Contract Costs	57,574	13,561	12,636
TOTAL MAINTENANCE EXPENSES	96,177	46,430	52,088
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	12,253	11,882	10,565
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	0	0	0

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Eureka Senior Housing

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	41,384	40,068	38,686
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	42,819	39,608	39,997
TOTAL EXPENSES	312,855	251,775	238,353
NET INCOME	(127,625)	(38,030)	(18,364)
Add Back:			
Subtotal additions			83,247
Deductions:			
Subtotal deductions			(42,700)
Adjusted Surplus (Deficit)			22,183
Estimated Reserves @ 1/1/2026			4,777
Estimated Reserves @ 12/31/2026			26,960

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Eureka Housing Development Corporation

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	0	0	0
Total Other Tenant Income	0	0	0
NET TENANT INCOME	0	0	0
GRANT INCOME			
TOTAL GRANT INCOME	0	0	0
OTHER INCOME			
TOTAL OTHER INCOME	24,047	24,028	24,028
TOTAL INCOME	24,047	24,028	24,028
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	0	0	0
Total Legal Expense	2,850	5,000	5,000
Total Other Admin Expenses	2,124	2,114	1,540
Total Miscellaneous Admin Expenses	97,136	1,000	1,500
TOTAL ADMINISTRATIVE EXPENSES	102,110	8,114	8,040
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	0	0	0
UTILITIES			
TOTAL UTILITY EXPENSES	0	0	0
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	0	0	0
Total Materials	0	0	0
Total Contract Costs	350	0	0
TOTAL MAINTENANCE EXPENSES	350	0	0
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	865	2,480	865
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	0	0	0

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Eureka Housing Development Corporation

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	0	0	0
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	0	0	0
TOTAL EXPENSES	103,325	10,594	8,905
NET INCOME	(79,278)	13,434	15,123
Add Back:			
Subtotal additions			0
Deductions:			
Subtotal deductions			(7,500)
Adjusted Surplus (Deficit)			7,623
Estimated Reserves @ 1/1/2026			98,776
Estimated Reserves @ 12/31/2026			106,399

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Marine View Terrace

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	17,728	19,098	19,854
Total Other Tenant Income	180	40	60
NET TENANT INCOME	17,908	19,138	19,914
GRANT INCOME			
TOTAL GRANT INCOME	0	0	0
OTHER INCOME			
TOTAL OTHER INCOME	258,646	264,478	275,087
TOTAL INCOME	276,554	283,616	295,001
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	66,112	39,473	37,602
Total Legal Expense	12	0	10
Total Other Admin Expenses	1,279	1,598	1,447
Total Miscellaneous Admin Expenses	691	1,224	448
TOTAL ADMINISTRATIVE EXPENSES	68,094	42,295	39,507
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	310	353	393
UTILITIES			
TOTAL UTILITY EXPENSES	1,677	1,639	1,991
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	19,046	22,058	23,994
Total Materials	2,420	3,975	719
Total Contract Costs	582	724	354
TOTAL MAINTENANCE EXPENSES	22,048	26,757	25,067
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	6,459	6,897	5,526
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	0	0	0

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Marine View Terrace

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	14,993	14,458	13,657
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	12,748	8,549	8,549
TOTAL EXPENSES	126,329	100,948	94,689
NET INCOME	150,224	182,667	200,312
Add Back:			
Subtotal additions			21,028
Deductions:			
Subtotal deductions			(200,783)
Adjusted Surplus (Deficit)			20,556
Estimated Reserves @ 1/1/2026			113,892
Estimated Reserves @ 12/31/2026			134,448

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Housing Authority of the County of Humboldt

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	0	0	0
Total Other Tenant Income	0	0	0
NET TENANT INCOME	0	0	0
GRANT INCOME			
TOTAL GRANT INCOME	11,533,153	12,436,558	12,575,113
OTHER INCOME			
TOTAL OTHER INCOME	43,577	49,459	70,068
TOTAL INCOME	11,576,730	12,486,017	12,645,181
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	889,338	1,166,986	1,292,861
Total Legal Expense	35,008	35,685	24,596
Total Other Admin Expenses	38,921	37,299	41,065
Total Miscellaneous Admin Expenses	115,931	106,330	107,518
TOTAL ADMINISTRATIVE EXPENSES	1,079,197	1,346,300	1,466,040
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	48,590	22,584	68
UTILITIES			
TOTAL UTILITY EXPENSES	15,446	17,318	17,256
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	0	0	0
Total Materials	3,208	181	113
Total Contract Costs	14,374	16,227	17,325
TOTAL MAINTENANCE EXPENSES	17,582	16,407	17,438
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	32,923	32,633	123,721
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	10,106,073	10,971,132	11,076,229

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Housing Authority of the County of Humboldt

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	1,029	0	0
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	17,259	10,145	9,303
TOTAL EXPENSES	11,318,100	12,416,518	12,710,054
NET INCOME	258,630	69,498	(64,873)
Add Back:			
Subtotal additions			96,769
Deductions:			
Subtotal deductions			(90,000)
Adjusted Surplus (Deficit)			(58,104)
Estimated Reserves @ 1/1/2026			1,326,452
Estimated Reserves @ 12/31/2026			1,268,348

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Housing Choice Voucher

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	0	0	0
Total Other Tenant Income	0	0	0
NET TENANT INCOME	0	0	0
GRANT INCOME			
TOTAL GRANT INCOME	9,232,392	10,216,370	10,609,777
OTHER INCOME			
TOTAL OTHER INCOME	16,448	24,508	41,262
TOTAL INCOME	9,248,840	10,240,878	10,651,040
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	713,649	1,000,706	1,132,089
Total Legal Expense	31,250	32,156	23,158
Total Other Admin Expenses	31,788	31,154	30,503
Total Miscellaneous Admin Expenses	89,516	88,726	91,405
TOTAL ADMINISTRATIVE EXPENSES	866,203	1,152,741	1,277,155
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	54	78	59
UTILITIES			
TOTAL UTILITY EXPENSES	12,806	14,515	14,743
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	0	0	0
Total Materials	2,653	152	96
Total Contract Costs	11,686	13,173	13,980
TOTAL MAINTENANCE EXPENSES	14,339	13,325	14,076
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	26,189	27,218	118,110
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	8,188,664	9,027,180	9,320,653

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Housing Choice Voucher

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	1,029	0	0
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	11,614	0	0
TOTAL EXPENSES	9,120,899	10,235,056	10,744,796
NET INCOME	127,941	5,822	(93,756)
Add Back:			
Subtotal additions			87,381
Deductions:			
Subtotal deductions			0
Adjusted Surplus (Deficit)			(6,375)
Estimated Reserves @ 1/1/2026			662,901
Estimated Reserves @ 12/31/2026			656,526

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Emergency Housing Voucher

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	0	0	0
Total Other Tenant Income	0	0	0
NET TENANT INCOME	0	0	0
GRANT INCOME			
TOTAL GRANT INCOME	1,731,725	1,573,181	1,236,512
OTHER INCOME			
TOTAL OTHER INCOME	3,025	4,879	9,419
TOTAL INCOME	1,734,750	1,578,060	1,245,930
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	127,220	115,549	95,539
Total Legal Expense	1,878	2,103	87
Total Other Admin Expenses	3,742	3,816	6,579
Total Miscellaneous Admin Expenses	15,929	12,088	9,769
TOTAL ADMINISTRATIVE EXPENSES	148,769	133,555	111,974
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	48,533	22,501	6
UTILITIES			
TOTAL UTILITY EXPENSES	1,911	1,894	1,499
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	0	0	0
Total Materials	402	20	10
Total Contract Costs	1,977	2,115	1,815
TOTAL MAINTENANCE EXPENSES	2,379	2,135	1,825
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	5,090	3,552	3,342
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	1,435,853	1,373,514	1,111,392

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Emergency Housing Voucher

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	0	0	0
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	4,742	4,742	8,400
TOTAL EXPENSES	1,647,277	1,541,893	1,238,438
NET INCOME	87,473	36,166	7,493
Add Back:			
Subtotal additions			8,451
Deductions:			
Subtotal deductions			0
Adjusted Surplus (Deficit)			15,944
Estimated Reserves @ 1/1/2026			185,140
Estimated Reserves @ 12/31/2026			201,083

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Mainstream Voucher

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	0	0	0
Total Other Tenant Income	0	0	0
NET TENANT INCOME	0	0	0
GRANT INCOME			
TOTAL GRANT INCOME	569,036	647,007	728,824
OTHER INCOME			
TOTAL OTHER INCOME	155	1,855	1,797
TOTAL INCOME	569,191	648,862	730,621
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	48,701	50,182	64,629
Total Legal Expense	1,880	1,426	1,351
Total Other Admin Expenses	2,966	1,953	3,608
Total Miscellaneous Admin Expenses	10,479	5,451	6,001
TOTAL ADMINISTRATIVE EXPENSES	64,026	59,013	75,589
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	3	5	4
UTILITIES			
TOTAL UTILITY EXPENSES	729	909	1,014
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	0	0	0
Total Materials	152	9	7
Total Contract Costs	710	938	1,074
TOTAL MAINTENANCE EXPENSES	862	948	1,081
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	1,643	1,704	2,261
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	481,556	570,438	644,184

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Mainstream Voucher

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	0	0	0
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	0	0	0
TOTAL EXPENSES	548,820	633,016	724,133
NET INCOME	20,371	15,846	6,489
Add Back:			
Subtotal additions			34
Deductions:			
Subtotal deductions			0
Adjusted Surplus (Deficit)			6,523
Estimated Reserves @ 1/1/2026			79,010
Estimated Reserves @ 12/31/2026			85,533

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Humboldt Management

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
Revenue & Expenses			
INCOME			
TENANT INCOME			
Total Rental Income	0	0	0
Total Other Tenant Income	0	0	0
NET TENANT INCOME	0	0	0
GRANT INCOME			
TOTAL GRANT INCOME	0	0	0
OTHER INCOME			
TOTAL OTHER INCOME	23,949	18,217	17,590
TOTAL INCOME	23,949	18,217	17,590
EXPENSES			
ADMINISTRATIVE			
Total Administrative Salaries	(232)	549	603
Total Legal Expense	0	0	0
Total Other Admin Expenses	424	376	374
Total Miscellaneous Admin Expenses	6	66	343
TOTAL ADMINISTRATIVE EXPENSES	199	990	1,320
TENANT SERVICES			
TOTAL TENANT SERVICES EXPENSES	0	0	0
UTILITIES			
TOTAL UTILITY EXPENSES	0	0	0
MAINTENANCE AND OPERATIONS			
Total General Maint Expense	0	0	0
Total Materials	0	0	0
Total Contract Costs	1	0	456
TOTAL MAINTENANCE EXPENSES	1	0	456
GENERAL EXPENSES			
TOTAL GENERAL EXPENSES	1	159	9
HOUSING ASSISTANCE PAYMENTS			
TOTAL HOUSING ASSISTANCE PAYMENTS	0	0	0

Housing Authorities of the City of Eureka and County of Humboldt

Annual Budget - Humboldt Management

For the Year Ending 12/31/2026

Description	2024 Audit	2025 Budget	2026 Budget
FINANCING EXPENSE			
TOTAL FINANCING EXPENSE	0	0	0
NON-OPERATING ITEMS			
TOTAL NON-OPERATING ITEMS	903	5,403	903
TOTAL EXPENSES	1,105	6,552	2,688
NET INCOME	22,844	11,664	14,901
Add Back:			
Subtotal additions			903
Deductions:			
Subtotal deductions			(90,000)
Adjusted Surplus (Deficit)			(74,196)
Estimated Reserves @ 1/1/2026			399,401
Estimated Reserves @ 12/31/2026			325,205

RESOLUTION 2025

**RESOLUTION TO APPROVE ANNUAL OPERATING BUDGET
FOR THE HOUSING AUTHORITY OF THE CITY OF EUREKA
FOR FISCAL YEAR ENDING DECEMBER 31, 2026**

WHEREAS, The Housing Authority of the City of Eureka Board of Commissioners directed the Executive Director to prepare an Operating Budget for Housing Authority of the City of Eureka for fiscal year ending December 31, 2026; and

WHEREAS, The Operating Budget has been submitted for the Board's review and has been found to be substantially correct.

NOW, THEREFORE, BE IT RESOLVED, That the Commissioners of the Housing Authority of the City of Eureka do hereby approve and adopt the Operating Budget for FYE December 31, 2026.

PASSED AND ADOPTED on the _____ day of _____ 2025 by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Name

Name

Title

Title

Signature

Signature

Housing Authority of the City of Eureka

Board of Commissioners Meeting

October 20, 2025

Agenda Item 8b

Memorandum

To: Commissioners

From: Dustin Wiesner, Deputy Director

Subject: Write Off of Uncollectible Accounts Receivable

BACKGROUND:

The Housing Authority of the City of Eureka routinely writes off uncollectible accounts receivable after all reasonable efforts have been made to collect the debt. All write-offs over \$5,000.00 require board approval with a resolution.

Impact to Personnel:

None.

Fiscal Impact:

Once a debt is deemed uncollectible, it is written off or removed from the accounting books. Write-offs are reflected in financial statements as a decrease in Accounts Receivable (an asset), and an increase in expenses. This transaction is an accounting entry that does not affect cash flow. Additionally, the decrease in Accounts Receivable positively affects some of the HUD ratios that are used to evaluate our agency's operations.

Note that debts are still reported in HUD systems, and any person reported owing cannot be assisted by HUD-funded programs until debts are paid. Additionally, once a debt is written off internally, it is submitted to a collection agency for further follow-up. However, the resulting collections from this process are historically very low.

Alternatives:

Keeping uncollectible receivables on the books fails to properly account for bad debts and to comply with Generally Accepted Accounting Principles (GAAP). Additionally, it does not reflect a conservative approach to the collectability of past tenant debts. This option is not recommended.

STAFF RECOMMENDATION:

Staff recommends that the Board approve and adopt the resolution to write off uncollectible debts.

2025.10 Write Offs, Housing Authority of the City of Eureka

Ppty	Code	Name	Balance	Status	DL1	DL2	Move Out Date	Rent	Late	Work Orders	Misc Tenant Charge	Cleaning & Damages
251	t0006148		13,294.68	past	7/24/2025	8/12/2025	6/12/2025	10,899.75	580.00	84.68	20.00	1,710.25
254	t0005974		26,596.06	past	move-out statement returned 9/11/2025			23,260.66	260.00	-	-	3,075.40
ESH	t0008407		2,905.35	past	8/15/2025	tenant deceased	6/30/2025	-	-	-	-	2,905.35
			<u>\$ 42,796.09</u>					<u>\$ 34,160.41</u>	<u>\$ 840.00</u>	<u>\$ 84.68</u>	<u>\$ 20.00</u>	<u>\$ 7,691.00</u>

PREPARED BY

Jhonny Wilson
Accounts Receivable Clerk

9/16/2025
Date

APPROVALS

J. Dustin Wiener
Deputy Director

9/17/2025
Date

Cheryl Ch. Hill
Executive Director

9/17/2025
Date

HOUSING AUTHORITY OF THE CITY OF EUREKA

RESOLUTION 2026

TO WRITE OFF CERTAIN UNCOLLECTIBLE ACCOUNTS RECEIVABLE

WHEREAS, All efforts to collect certain accounts from former tenants of the Conventional Public Housing program have been unsuccessful; and

WHEREAS, The U.S. Department of Housing and Urban Development has recommended that after all reasonable efforts have been made to collect vacated accounts, the Board of Commissioners, based on the recommendations of the Executive Director, should authorize the charging off such accounts; and

NOW, THEREFORE, BE IT RESOLVED, That the following accounts be transferred to Collection Loss;

<u>Housing Program</u>	<u>Amount</u>
Public Housing, Abandonment	\$26,596.06
Public Housing, Eviction	\$13,294.68

PASSED AND ADOPTED on the _____ day of _____ 2025 by the following vote:

AYES:

NAYS:

ABSENT:

ABSTAIN:

Name

Name

Title

Title

Signature

Signature