



**LINCOLN-SMD 1 WASTEWATER AUTHORITY
MEETING AGENDA**

Regular Meeting of the Board of Directors

Lincoln City Hall, Third Floor Council Chambers
600 Sixth Street, Lincoln, CA 95648

June 12, 2026 at 10:00 a.m.

The public may also observe and participate in the meeting via Zoom at the following videoconferencing link: https://us06web.zoom.us/webinar/register/WN_L2bYfOdARYiQxL2vDwckAQ

Board of Directors

CITY OF LINCOLN

John Reedy, Vice Chair
Holly Andreatta

COUNTY OF PLACER

Shanti Landon, Chair
Cindy Gustafson

General Manager and Secretary

Jim Mulligan

Legal Counsel

Wes Miliband

PRELIMINARY MATTERS

- A. CALL TO ORDER
- B. PLEDGE OF ALLEGIANCE
- C. ROLL CALL
- D. PUBLIC COMMENT ON NON-AGENDA ITEMS

Any member of the public wishing to address the Board of Directors regarding items not on the Agenda within the Authority's subject matter jurisdiction should do so at this time. With respect to items on the Agenda, the Board will receive public comments at the time the item is opened for discussions, prior to any vote or other Board action. A three-minute time limit is requested. Please complete a speaker card and submit it to the General Manager at the meeting.

ACTION CALENDAR

1. CONSENT ITEMS

It is recommended by the General Manager that these items, which are expected to be routine in nature and without controversy, be received and acted upon by the Board



without discussion. If any Board member or interested party requests that an item be removed from the Consent Calendar for discussion, it will be considered separately. The consent calendar may be approved by a single motion to approve, followed by a second and then a call for vote.

1.1 Approval of Minutes – 5/8/26 Regular Meeting

2. GENERAL MANAGER'S REPORT AND UPDATE (Discussion, No Action) – A PowerPoint and verbal report will be provided to include the following:
 - GM Work in Progress
 - April 2026 Operations Fund Income Statement
3. APPROVAL AND AUTHORIZATION FOR LISWA BOARD CHAIR TO EXECUTE ANNUAL RENEWAL OF PROFESSIONAL SERVICES AGREEMENT WITH WEST YOST ASSOCIATES FOR FISCAL YEAR 2026-2027 FOR AN AMOUNT UP TO \$690,945.00. (Action Requested – Board Approval)
4. APPROVAL OF THE LISWA FISCAL YEAR 2026-2027 FINAL OPERATIONS BUDGET (Action Requested – Board Approval)
5. OPERATIONS REPORT (Discussion, No Action) – A written and verbal report will be provided.
6. LEGAL REPORT – A verbal report from General Counsel pertaining to relevant legislative, case, or related developments that have occurred.
7. DIRECTOR'S COMMENTS
8. CLOSED SESSION MATTERS - CONVENE TO CLOSED SESSION FOR MATTER(S) LISTED ON THE AGENDA

Public Employee Evaluation
(Government Code § 54957(b)(1))
Title: General Manager, Board Secretary, Authority Engineer

ADJOURNMENT

THE FOLLOWING INFORMATION IS PROVIDED TO ASSIST WITH PUBLIC PARTICIPATION:

Americans with Disabilities Act (ADA): In compliance with the ADA, if you need special assistance to participate in this meeting or other services in conjunction with this meeting, please contact the Lincoln City Clerk's Office at (916) 434-2490. The meeting room is wheelchair accessible and disabled parking is available. Notification at least 24 hours prior to the meeting or time when services are needed will assist staff in assuring reasonable arrangements can be made to provide accessibility to the meeting or service.

Agenda Availability: The main posting location of the LiSWA Agenda is on the public kiosk outside the entrance of Lincoln City Hall, 600 6th Street, Lincoln, California. Agenda Packets are available for review at the Lincoln City Clerk's Office, 600 6th Street, Lincoln, California.



**LINCOLN-SMD 1 WASTEWATER AUTHORITY
MEETING MINUTES**

Regular Meeting of the Board of Directors

Lincoln City Hall, Third Floor Council Chambers
600 Sixth Street, Lincoln, CA 95648

May 8, 2026 at 10:00 a.m.

Board of Directors

CITY OF LINCOLN
John Reedy, Vice Chair
Holly Andreatta

COUNTY OF PLACER
Shanti Landon, Chair
Cindy Gustafson

General Manager and Secretary
Jim Mulligan
Legal Counsel
Wes Miliband

PRELIMINARY MATTERS

A. CALL TO ORDER

The meeting was called to order at 10:02 am.

Wes Miliband announces Chair Gustafson is attending the meeting remotely according to SB707 procedures.

B. PLEDGE OF ALLEGIANCE

The pledge was led by Jim Mulligan.

C. ROLL CALL

Shanti Landon, Chair
John Reedy, Vice Chair
Holly Andreatta, Director
Cindy Gustafson, Director

Staff present:
Jim Mulligan, General Manager and Board Secretary
Wes Miliband, Legal Counsel
Kelye McKinney, Authority Engineer

D. PUBLIC COMMENT ON NON-AGENDA ITEMS



There were no public comments on non-agenda items.

ACTION CALENDAR

1. CONSENT ITEMS

It is recommended by the General Manager that these items, which are expected to be routine in nature and without controversy, be received and acted upon by the Board without discussion. If any Board member or interested party requests that an item be removed from the Consent Calendar for discussion, it will be considered separately. The consent calendar may be approved by a single motion to approve, followed by a second and then a call for vote.

1.1 Approval of Minutes – 4/10/26 Regular Meeting

Motion to approve by Director Reedy, Second by Director Andreatta, Approved 4-0

2. GENERAL MANAGER'S REPORT AND UPDATE (Discussion, No Action) – A PowerPoint and verbal report will be provided to include the following:

A PowerPoint and verbal report were provided discussing financial report and work in progress.

- GM Work in Progress
- March 2026 Operations Fund Income Statement

Director Landon asks about Jacobs Operations account GL52380 SC3310 and FY end true up.

Jim Mulligan explains this account will be reconciled with Jacobs Amendment.

Director Reedy asks to explain the Amendment.

Sunshine Smith explains the current expenses are roll over from FY25 that included start-up costs but will be refunded, the Amendment is for both FY26 and FY27.

3. DRAFT LISWA FISCAL YEAR 2026-2027 BUDGET (Discussion, No Action)

Jim Mulligan gives PowerPoint (see DRAFT Fiscal Year 2026-27 Budget attachment) and verbal presentation.

Director Reedy asks about \$90k MOU County fees.

Jim Mulligan explains that the fees include County staff time, Workday, and general accounting/treasury.

Director Reedy asks how the County charges are different than the services West Yost provides.

Nita Wracker explains LiSWA is required to have a Certified Public Accountant, that the County Treasure provides. That the services provided by West Yost and accounting services by the County work hand in hand and are not duplicates.

Director Gustafson explains she understands the concern and will follow up with County staff to get more details about the cost increase.



4. DRAFT ANNUAL RENEWAL OF PROFESSIONAL SERVICES AGREEMENT WITH WEST YOST ASSOCIATES FOR FISCAL YEAR 2026-2027 (Discussion, No Action)

Jim Mulligan gives verbal report and presentation.

5. OPERATIONS REPORT (Discussion, No Action) – A written and verbal report will be provided.

Gary Hengst gives PowerPoint presentation on operations.

6. LEGAL REPORT – A verbal report from General Counsel pertaining to relevant legislative, case, or related developments that have occurred.

No report.

7. DIRECTOR'S COMMENTS

No Director's comments.

8. CLOSED SESSION MATTERS - CONVENE TO CLOSED SESSION FOR MATTER(S) LISTED ON THE AGENDA

Session closed at 10:32 am.

Open session reconvened at 10:43 am.

No reportable action from closed session.

ADJOURNMENT

The meeting was adjourned at 10:43 am.



DRAFT FISCAL YEAR 2026-27 BUDGET

**LiSWA Regular Board Meeting
May 8, 2026**





Budget Summary

TOTAL EXPENSES

\$ 17.0 M

**Includes Operations and Capital
Costs**

ESTIMATED REVENUE

\$ 18.6 M

**Includes Operations and Capacity Charge
Revenues**

Not shown in the budget documents but worth noting:

Unrestricted Reserves of \$9.5 million per audited financials ending June 30, 2025.



Budget Highlights

Estimated Revenues (GL ACCT 46230 and 46240): Revenues reflect the use of updated, previously approved WWTRU monthly operations and capital/debt charges to each entity, and year end projected new WWTRU totals received from each entity.

Jacobs (GL ACCT 52160, 52810 52020): These costs associated with the Jacobs operations contract do not reflect a FY 25–26-year end true up for the rebate account line items. The goal is to complete this true up and include any changes in the final budget targeted for June Board approval.



Budget Highlights

West Yost (GL ACCTS 52360): The West Yost annual contract renewal was included and assumed at a one-year duration totaling \$690,945.

General Manager (GL ACCT 52360): The budget includes six months of compensation for a new, permanent General Manager at \$260,000, arrived at by doubling, then halving, the posted annual salary ceiling to account for as-yet unknown benefits and overhead.

Capital Projects (GL ACCT 54450): Roll over and new capital projects of \$4.8 million are up from \$2.5 million last year primarily due to two categories: additional aging infrastructure replacements and costs associated with the anticipated start of the Phase I Improvement project.



Budget Questions

GL 52160 (SC2270) – WWTRF Maintenance is projected for ~\$700K in 25/26 at over 200% over budget. Should we estimate more than \$180K in 26/27 and \$150K in future years?

We experienced a greater level of unplanned maintenance this year thus the large differential in actuals from budget. Going forward we have created a new tab to help track “unplanned” from “planned” maintenance/repairs. We were hesitant to put in such a large value for the budget considering it is a difficult number to project given limited history on this and we did not account for it in the financial plan that was presented to the Board.



Budget Questions

Please provide a description of how the following budget items are related for our understanding: **52800 PG&E, 52800 Total Energies, and 20690 PGE Loan Debt Service**. Do you believe we are planning conservatively for the utilities?

- PGE budget is for power the solar and battery don't cover.
- Total Energies is payment to the solar lease.
- PGE Loan Debt is for an interest free loan LiSWA received for the upgrade to Ox Ditch 1 and 2.

We are confidently in our planning numbers within this proposed budget based on current available data.



Budget Questions

52380 Jacobs Base Fee: Next FY shows \$2.736M. Is this a COLA on the \$2.581M from this FY?

The change in the Jacobs base fee is based upon a formula included in the operations contract

$$ABF = BF \times AF$$

Where:

- BF = Base Fee specified in Appendix D.1.1
- ABF = Adjusted Base Fee
- AF = Adjustment Factor as determined by the formula:
- AF = $(((ECI) .50 + (CPI) .50))) + 1.02$

CY	ECI	CPI	AF	Base Fee	Adjusted Base Fee
01	-	-	-	\$2,418,795	
02	0.038	0.056	1.067		\$2,581,418
03	0.034	0.046	1.060		\$2,736,756



Budget Questions

52390 – Placer County Controller / Auditor: This FY shows a projected \$82K. Next FY projects \$102K. Why the significant increase?

This budget was provided by County Staff: FY26/27 - \$90,000 plus \$12,430 audit fees.

This increase in budget reflects County staff continuing to adjust to their required staff time to support LiSWA.



Budget Questions

CIP Budget: We see \$10M over the next two FYs, then this drops significantly as assumes \$1M flat in the 'MISC' line item beyond three years out. Should we plan higher future CIP costs to be conservative for rate planning?

This CIP budget is comprised of three components:

- Carryover projects from last year that are either not complete or not started.
- New Capital Assets
- Costs associated with the Improvements Project

The last budget year assumed a “yet to be determined annual CIP” of \$1M a year. This unknown amount was reflected in the finance plan we presented to the Board.

The thought is that after the master plan is completed we can justify larger CIP budget projections.



Budget Questions

Do we have a **5-year or 10-year CIP plan** that itemizes expected CIP costs in certain years based on known life cycles of equipment and infrastructure?

Not Yet. There is an item in the budget to prepare a Wastewater Treatment Facility Master Plan. This work has not been started pending the hiring of a new GM. Our thinking has been that the new GM would want to lead this effort.



GENERAL MANAGER'S REPORT

**LiSWA Regular Board Meeting
June 12, 2026**





Agenda

- GM Work in Progress
- LiSWA April 2026 Operations Income Statement



General Manager's Report

GM Work in Progress

- WWTRF Improvement Project:
 - Influent Pump Station - Backup Diesel Pumps Memo. Coordinating a recommendation w TAG
- Lincoln Development:
 - Conservation easement tie-in process update
 - Open Lands has reached out to USFW and is advocating for the City's plan on the 54-inch gravity line tie-in
- Operations
 - Compliance Inspection Evaluation by Central Valley Regional Water Quality Control Board – May 14th; All areas satisfactory; No areas of concern or violations of waste discharge regulations.
- LiSWA Administration
 - Jacobs Year end true up complete
 - Preparing for annual audit

Lincoln-Sewer Maintenance District 1 Wastewater Authority

Operations Fund Income Statement

July 2025 through April 2026

Modified Accrual Book	Jul '25 - Apr 26	Budget	Variance	% of Budget
Income				
42005 - Fair Market Value ADJ	\$ (89,877.94)			
42010 - Investment Income				
RC0560 - Investment Income	\$ 994,761.64			
Total 42010 - Investment Income	\$ 994,761.64			
42030 - Short Term Rents				
RC0600 Short Term Rents	\$ 54,111.29	\$ 69,090.00	\$ (14,978.71)	78.32%
Total 42030 - Short Term Rents	\$ 54,111.29	\$ 69,090.00	\$ (14,978.71)	78.32%
46230 - Sanitation Services				
RC2230 - Operations	\$ 7,869,958.90	\$ 9,682,614.00	\$(1,812,655.10)	81.28%
Total 46230 - Sanitation Services	\$ 7,869,958.90	\$ 9,682,614.00	\$(1,812,655.10)	81.28%
46240 - Sanitation Serv Other				
RC2190 - Capital / Debt	\$ 3,720,056.86	\$ 4,576,882.00	\$ (856,825.14)	81.28%
RC2190 - Sewer Connection Fees	\$ 2,637,018.31	\$ 2,500,000.00	\$ 137,018.31	105.48%
Total 46240 - Sanitation Serv Other	\$ 6,357,075.17	\$ 7,076,882.00	\$ (719,806.83)	89.83%
46360 - General Reimbursement				
RC2680 - Other	\$ 20,981.25	\$ 55,000.00	\$ (34,018.75)	38.15%
Total 46360 - General Reimbursement	\$ 20,981.25	\$ 55,000.00	\$ (34,018.75)	38.15%
48030 - Miscellaneous				
RC3010 - Reclaimed Water		\$ 30,000.00	\$ (30,000.00)	
Total 48030 - Miscellaneous		\$ 30,000.00	\$ (30,000.00)	
Total Income	\$ 15,207,010.31	\$ 16,913,586.00	\$(1,706,575.69)	89.91%
	\$ 15,207,010.31	\$ 16,913,586.00	\$(1,706,575.69)	89.91%
Expense				
52020 - Goods				
SC2029 Chemicals	\$ 495,279.86	\$ 558,249.00	\$ (62,969.14)	88.72%
Total 52020 - Goods	\$ 495,279.86	\$ 558,249.00	\$ (62,969.14)	88.72%
52040 - Communication Services				
SC2085 - Telephone	\$ 3,149.85	\$ 10,000.00	\$ (6,850.15)	31.5%
Total 52040 - Communication Services	\$ 3,149.85	\$ 10,000.00	\$ (6,850.15)	31.5%
52080 - Insurance Services				
SC2140 - Insurance Services	\$ 291,749.51	\$ 250,000.00	\$ 41,749.51	116.7%
Total 52080 - Insurance Services	\$ 291,749.51	\$ 250,000.00	\$ 41,749.51	116.7%
52160 - Maintenance - Service				
SC2270 - Maintenance	\$ 36,722.90	\$ 171,260.00	\$ (134,537.10)	21.44%
SC2270 - WWTRF Maintenance	\$ 642,508.14	\$ 320,816.00	\$ 321,692.14	200.27%
Total 52160 - Maintenance - Service	\$ 679,231.04	\$ 492,076.00	\$ 187,155.04	138.03%
52240 - Member, Reg, Warr				
SC2550 - Prof Membership		\$ 10,800.00	\$ (10,800.00)	
Total 52240 - Member, Reg, Warr		\$ 10,800.00	\$ (10,800.00)	
52360 - Prof/Special Services				

Lincoln-Sewer Maintenance District 1 Wastewater Authority

Operations Fund Income Statement

July 2025 through April 2026

Modified Accrual Book	Jul '25 - Apr 26	Budget	Variance	% of Budget
SC2940 - Consulting	\$ 401,295.65		\$ 401,295.65	100.0%
SC2940 - Consulting WWTRF	\$ 84,119.78		\$ 84,119.78	100.0%
SC2950 - Engineering WWTRF	\$ 128,728.47	\$ 475,000.00	\$ (346,271.53)	27.1%
SC3010 - Alarm Service	\$ 2,550.00			
SC3030 - Security WWTRF	\$ 360.00			
52360 - Prof/Special Services - Other		\$ 1,248,988.00	\$(1,248,988.00)	
Total 52360 - Prof/Special Services	\$ 617,053.90	\$ 1,723,988.00	\$(1,106,934.10)	35.79%
52370 - Prof/Special Services				
SC3130 - Legal	\$ 70,445.00	\$ 150,000.00	\$ (79,555.00)	46.96%
Total 52370 - Prof/Special Services	\$ 70,445.00	\$ 150,000.00	\$ (79,555.00)	46.96%
52380 - Prof/Special Services				
SC3150 - Grounds Maintenance	\$ 13,931.38			
SC3310 - Operations	\$ 2,291,749.20	\$ 2,581,418.00	\$ (289,668.80)	88.78%
SC3320 - Environ, Ecological	\$ 37,265.54			
Total 52380 - Prof/Special Services	\$ 2,342,946.12	\$ 2,581,418.00	\$ (238,471.88)	90.76%
52390 - Prof/Special Services				
SC4705 - Internal Services	\$ 70,000.00			
52390 - Prof/Special Services - Other		\$ 75,000.00	\$ (75,000.00)	
Total 52390 - Prof/Special Services	\$ 70,000.00	\$ 75,000.00	\$ (5,000.00)	93.33%
52400 - Information Technology				
SC3360 - IT Services	\$ 97,533.22	\$ 150,000.00	\$ (52,466.78)	65.02%
Total 52400 - Information Technology	\$ 97,533.22	\$ 150,000.00	\$ (52,466.78)	65.02%
52450 - Prof/Special Services				
SC3480 - Short Term Rental	\$ 55,921.25	\$ 64,000.00	\$ (8,078.75)	87.38%
Total 52450 - Prof/Special Services	\$ 55,921.25	\$ 64,000.00	\$ (8,078.75)	87.38%
52510 - Commissioner's Fees		\$ 9,600.00	\$ (9,600.00)	
52570 - Advertising		\$ 7,500.00	\$ (7,500.00)	
52800 - Utilities				
SC4340 - Utilities	\$ 1,064,956.30	\$ 2,237,200.00	\$(1,172,243.70)	47.6%
Total 52800 - Utilities	\$ 1,064,956.30	\$ 2,237,200.00	\$(1,172,243.70)	47.6%
52810 - Goods				
SC4456 - Sewage Treatment	\$ 789,312.49	\$ 968,024.00	\$ (178,711.51)	81.54%
Total 52810 - Goods	\$ 789,312.49	\$ 968,024.00	\$ (178,711.51)	81.54%
53190 - Taxes and Assessments				
SC4870 - Taxes and Assessments	\$ 73,605.98	\$ 90,000.00	\$ (16,394.02)	81.78%
Total 53190 - Taxes and Assessments	\$ 73,605.98	\$ 90,000.00	\$ (16,394.02)	81.78%
53390 - Cost Plan Allocation	\$ 8,871.00			
54450 - Capital Asset Equipment	\$ 594,632.52	\$ 1,712,000.00	\$(1,117,367.48)	
59000 - Debt Payments		\$ 2,705,200.00	\$(2,705,200.00)	
Total Expense	\$ 7,254,688.04	\$13,795,055.00	\$(6,540,366.96)	52.59%
Net Ordinary Income	\$ 7,952,322.27	\$ 3,118,531.00	\$ 4,833,791.27	255.0%
Other Income/Expense				

Lincoln-Sewer Maintenance District 1 Wastewater Authority
Operations Fund Income Statement
 July 2025 through April 2026

Modified Accrual Book	Jul '25 - Apr 26	Budget	Variance	% of Budget
Other Expense				
Depreciation Expenses	\$ 5,430,750.38			
Total Other Expense	\$ 5,430,750.38		\$ 5,430,750.38	100.0%
Net Other Income	\$ (5,430,750.38)		\$ (5,430,750.38)	100.0%
Net Income	\$ 2,521,571.89	\$ 3,118,531.00	\$ (596,959.11)	80.86%
Footnotes Modified Accrual Book				
52360 2940, 2950 WWTRF / 54450 - On Balance Sheet as CIP and/or Capital Assets				



MEMORANDUM

LINCOLN-SMD1 WASTEWATER AUTHORITY

TO: **LISWA BOARD OF DIRECTORS** DATE: **JUNE 12, 2026**
FROM: **JIM MULLIGAN, GENERAL MANAGER**
SUBJECT: **FISCAL YEAR 2026-2027 WEST YOST RENEWAL AGREEMENT**

RECOMMENDED ACTION

Approve the Fiscal Year 26-27 West Yost Renewal Agreement.

BACKGROUND

West Yost has been serving in administrative and technical roles for LiSWA since inception of the LiSWA JPA. The West Yost team serves in the following capacities: General Manger/Board Secretary, Authority Engineer, Bookkeeper, Industrial Pretreatment Program lead, and WWTRF Improvement Project Phase I lead. West Yost also provides technical support services, as needed.

A draft of this Renewal Agreement was presented to the Board at the May 8 meeting and Board discussion resulted in no changes to the agreement. The contract term with West Yost is for one-year and is reviewed by the Board for renewal with each fiscal year budget. For Board approval is West Yost's scope and fee contract for fiscal Year 2026-2027 (FY 26-27). The renewal agreement is Attachment A to this Staff Report. The following notes and assumptions support the attached Renewal Agreement with West Yost for FY 26-27:

- This estimate assumes West Yost serves as General Manager (GM) and Authority administrator for all of FY 26-27. Should the Board successfully hire a permanent GM in the midst of the fiscal year, West Yost's involvement in the administration of the Authority will be reviewed and amended in coordination with the new GM and the Board.
- Total not-to-exceed compensation to West Yost has been adjusted downward, from the FY 25-26 contract amount of \$717,678 to \$690,945 based on projected FY 25-26 year-end actuals.
- The FY 26-27 renewal agreement estimate reflects a 79 hour decrease from last year and a billing rate increase of 5 percent.

ATTACHMENTS

Attachment A: Renewal Agreement

**Renewal Agreement for Professional Services Agreement
between Lincoln-SMD 1 Wastewater Authority and West Yost Associates**

This RENEWAL is made and entered into this __ day of _____ in the year _____, between the **Lincoln-SMD 1 Wastewater Authority**, hereinafter referred to as (“AUTHORITY”), and **West Yost Associates** (“CONSULTANT”). The AUTHORITY and the CONSULTANT are sometimes referred to herein as a “PARTY” and collectively as the “PARTIES”. This RENEWAL is made with reference to the following facts:

WHEREAS, the PARTIES executed a Professional Services Agreement for General Manager, Board Secretary, and support services, effective July 1, 2024 and subject to annual renewal (“Agreement”).

WHEREAS, the AUTHORITY desires continued services from CONSULTANT and CONSULTANT desires to continue to provide services to the AUTHORITY.

and

WHEREAS, the PARTIES now wish to renew the Agreement and to update the scope of services and annual fee structure as set forth below.

NOW, THEREFORE, the PARTIES hereto agree that the above recitals are true and correct, and further as follows:

1. Except as provided herein, the terms used in this RENEWAL shall have the same meaning as the same terms have in the Agreement.
2. The Agreement is here by renewed and subject to the following updates:
 - a. Section 1 (Scope of Services) as reflected in Exhibit A (“Scope of Services”) of the Agreement and provided herein is the same, plus project and/or construction management added by way of this RENEWAL, subject to LiSWA's sole discretion as to invoking any necessary or preferred method of procurement, including without limitation competitive bidding or requests for statements of qualifications and/or proposals, should those services become appropriate, necessary, and desired by the AUTHORITY for CONSULTANT to perform regarding the anticipated improvement project for LiSWA’s wastewater treatment and reclamation facility. This addition is reflected in Exhibit A, Section 1.0, subsection m.
 - b. Section 1 (Scope of Services) as reflected in Exhibit B (“Rate Schedule”) is updated to reflect West Yost’s 2026/2027 Billing Rate Schedule, which is attached hereto as Exhibit B.

- c. Section 3 (Compensation), specifically Section 3.1 is updated to reflect the total compensation for the full performance by CONSULTANT shall not exceed \$690,945.00 for this RENEWAL, such that Section 3.1 now reads:

For the full performance of the Scope of Services, LiSWA shall compensate Consultant on a time-and-materials basis at the compensation rates specified in the Rate Schedule; provided, however, that total compensation for the full performance by Consultant of the Services shall not exceed Six Hundred Ninety Thousand Nine Hundred Forty-Five Dollars (\$690,945.00) for the one year term of this Agreement, said amount being referred to herein as the “not-to-exceed” amount.

3. Except as provided herein, all other terms and provision of the Agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the PARTIES, through their authorized representatives, have executed this RENEWAL as of the day and year first written above.

WEST YOST ASSOCIATES

**LINCOLN-SMD 1 WASTEWATER
AUTHORITY**

By _____

By _____

Print Name _____

Print Name _____

APPROVED AS TO FORM:

Wesley A. Miliband
General Counsel,
Lincoln-SMD 1 Wastewater Authority

Exhibit A

Scope of Services

For the purposes of this contract, Jim Mulligan, Principal Engineer II, will serve as the General Manager and Board Secretary, with support provided by assigned West Yost staff, including Kelye McKinney as Authority Engineer, as needed. The general scope of services to be performed under this Agreement are described below.

1.0 General Manager, Board Secretary and Support Services for Lincoln-SMD 1 Wastewater Authority (LiSWA) Services shall include planning, organizing, directing, and overseeing the activities and operations of LiSWA.

1.1 Tasks may also include, but are not limited to:

- a. Contract administration with the wastewater treatment plant operator.
- b. Noticing, scheduling, and conducting Board of Directors meetings in accordance with applicable laws, rules, and regulations.
- c. Direct and approve the paying of LiSWA invoices and issuing bills for payment.
- d. Issue Requests for Proposals for projects and studies.
- e. Execute California Environmental Quality Act (CEQA) process for developing environmental documents, Federal, State, and local permitting processes for necessary activities of the LiSWA.
- f. Development of wastewater treatment plant improvement project.
- g. Assistance with funding and financing for the wastewater treatment plant improvement project.
- h. Provide expert opinions and technical memorandums in support of the operation of LiSWA.

- i. Provide support and training of new General Manager in the event the Board determines to move forward replacing Jim Mulligan.
- j. Such other tasks and activities in furtherance of LiSWA's day-to-day operations and implementation of duly adopted policies of the LiSWA Board including the list provided by the General Manager and updated Monthly.
- k. Project manager and/or construction manager for services customary to the industry for large public works projects as anticipated with improvements to and/or expansion of LiSWA's wastewater treatment and reclamation facilities, subject to LiSWA's sole discretion as to invoking any necessary or preferred method of procurement, including without limitation competitive bidding or requests for statements of qualifications and/or proposals.

1.2 Industrial Pretreatment Program

Services shall include the Scope of Work previously approved by the Board.

West Yost - LiSWA GM/Administration Contract Estimate FY 26-27					
	Task	Notes	Hrs/Wk	Hrs*	Fee Estimate
1	General Manager	Includes additional 16 hours total for Principal in Charge (PIC), QA/QC and ODCs of \$6,000 for expenses and travel.	12.8	640	\$ 240,480
2	Authority Engineer		10	500	\$ 189,500
3	WWTRF Phase I Project Management	GM (1.5 hrs/week) and Authority Engineer (1.5 hrs/wk). Includes sub for spec development	3	150	\$ 70,725
4	Bill Pay, Invoicing, Financial Reporting		8.4	420	\$ 64,080
5	Industrial Pretreatment Program		4	200	\$ 57,300
6	As-Needed Support from Other West Yost Technical Staff	Technical review, WWTRU support.	4.4	220	\$ 68,860
			Totals	2,130	\$ 690,945
*All hours are based on a 50 week year to account for time off.					

Exhibit B

Rate Schedule

2026/2027 Billing Rate Schedule

(Effective July 1, 2026 through June 30, 2027)*

POSITIONS	LABOR CHARGES (DOLLARS PER HOUR)
ENGINEERING	
Principal/Vice President	\$412
Engineer/Scientist/Geologist Manager I / II	\$389 / \$406
Principal Engineer/Scientist/Geologist I / II	\$350 / \$373
Senior Engineer/Scientist/Geologist I / II	\$312 / \$328
Associate Engineer/Scientist/Geologist I / II	\$258 / \$278
Engineer/Scientist/Geologist I / II / III	\$201 / \$232 / \$243
Engineering Aide	\$123
Field Monitoring Services	\$152
Administrative I / II / III / IV	\$112 / \$140 / \$168 / \$185
ENGINEERING TECHNOLOGY	
Engineering Tech Manager I / II	\$403 / \$406
Principal Tech Specialist I / II	\$371 / \$383
Senior Tech Specialist I / II	\$336 / \$351
Senior GIS Analyst	\$307
GIS Analyst	\$291
Technical Specialist I / II / III / IV	\$216 / \$243 / \$274 / \$306
Technical Analyst I / II	\$155 / \$185
Technical Analyst Intern	\$125
Cross-Connection Control Specialist I / II / III / IV	\$162 / \$175 / \$197 / \$218
CAD Manager	\$245
CAD Designer I / II	\$190 / \$214
CONSTRUCTION MANAGEMENT	
Senior Construction Manager	\$392
Construction Manager I / II / III / IV	\$233 / \$249 / \$264 / \$334
Resident Inspector (Prevailing Wage Groups 4 / 3 / 2 / 1)	\$210 / \$233 / \$259 / \$269
Apprentice Inspector	\$190
CM Administrative I / II	\$101 / \$137
Field Services	\$269

- Hourly rates include charges for technology and communication, such as general and CAD computer software, telephone calls, routine in-house copies/prints, postage, miscellaneous supplies, and other incidental project expenses.
- Outside services, such as vendor reproductions, prints, and shipping; major West Yost reproduction efforts; as well as engineering supplies, etc., will be billed at the actual cost plus 15%.
- The Federal Mileage Rate will be used for mileage charges and will be based on the Federal Mileage Rate applicable to when the mileage costs were incurred. Travel other than mileage will be billed at cost.
- Subconsultants will be billed at actual cost plus 10%.
- Expert witness services, research, technical review, analysis, preparation, and meetings will be billed at 150% of standard hourly rates. Expert witness testimony and depositions will be billed at 200% of standard hourly rates.
- A finance charge of 1.5% per month (an annual rate of 18%) on the unpaid balance will be added to invoice amounts if not paid within 45 days from the date of the invoice.

* This schedule is updated annually

2026/2027 Billing Rate Schedule

(Effective July 1, 2026 through June 30, 2027)*

Equipment Charges

EQUIPMENT	BILLING RATES
2" Purge Pump & Control Box	\$300 / day
Aquacalc / Pygmy or AA Flow Meter	\$28 / day
Emergency SCADA System	\$35 / day
Field Vehicles (Groundwater)	\$200 / day
Gas Detector	\$80 / day
Generator	\$60 / day
Hydrant Pressure Gauge	\$10 / day
Hydrant Pressure Recorder, Impulse (Transient)	\$55 / day
Hydrant Pressure Recorder, Standard	\$40 / day
Low Flow Pump Back Pack	\$135 / day
Low Flow Pump Controller	\$200 / day
Powers Water Level Meter	\$32 / day
Precision Water Level Meter 300ft	\$30 / day
Precision Water Level Meter 500ft	\$40 / day
Precision Water Level Meter 700ft	\$45 / day
QED Sample Pro Bladder Pump	\$65 / day
Skydio 2+ Drone (2 hour minimum)	\$100 / hour
Storage Tank	\$20 / day
Sump Pump	\$24 / day
Transducer Communications Cable	\$10 / day
Transducer Components (per installation)	\$23 / day
Trimble GPS – Geo 7x	\$220 / day
Tube Length Counter	\$22 / day
Turbidity Meter	\$30 / day
Turbidity Meter (2100Q Portable)	\$35 / day
Vehicle (Construction Management)	\$18.75 / hour
Water Flow Probe Meter	\$20 / day
Water Quality Meter	\$50 / day
Water Quality Multimeter	\$185 / day
Well Sounder	\$30 / day



MEMORANDUM

LINCOLN-SMD1 WASTEWATER AUTHORITY

TO: LISWA BOARD OF DIRECTORS DATE: JUNE 12, 2026
FROM: JIM MULLIGAN, GENERAL MANAGER
SUBJECT: FISCAL YEAR 2026-2027 LISWA BUDGET APPROVAL AND AUTHORIZATION

RECOMMENDED ACTION

Approve the final LiSWA Fiscal Year 2026-2027 budget.

BACKGROUND

The draft FY 26-27 LiSWA budget was presented at the May 2026 LiSWA Board meeting. The Board provided comments on the draft budget at the May meeting; however, the comments did not warrant any changes to the proposed budget. LiSWA staff, however, made the following minor changes to the draft budget following the May meeting, which are included in this final recommended budget:

- **Jacobs 12-month base fee:** On this line item the out years starting in Projected FY 27-28, the inflation factor was increased from 3% to 6.7% based on communications with Jacobs and the formula included in the operations contract.
- **Financial Support Services, Proforma to Support Project Financing – Raftelis:** This line item was increased from \$25,000 to \$40,000 based on an estimate received from Raftelis.
- **Technical Support for Permit Renewal. Report of Waste Discharge:** On this line item the \$100,000 Projected Actuals Through June FY 25-26 was deleted because work did not start in FY 25-26.
- **WWTRF Master Plan and 20-year CIP, West Yost or Consultant TBD:** This line item had a Percent Change calculation added that was missing in the draft budget.

The final recommended LiSWA budget for FY 26-27 is attached for Board review and action.

ATTACHMENTS

- A. Budget & Out Years
- B. Comparison No Out Years
- C. FY 26-27 Capital
- D. FY 26-27 Repairs

ATTACHMENT B - LISWA FY 26-27 DRAFT BUDGET

GL ACCT	ITEM NOTES	ACTUALS	ACTUALS	FINAL BUDGET	PROJECTED	DRAFT BUDGET	DIFFERENCE	PERCENTAGE
		THROUGH JUNE	AS OF 3/31/26		ACTUALS			CHANGE
		FY 24-25	FY 25-26		FY 25-26			FY 25-26 AND FY 26-27
OPERATIONS & MAINTENANCE								
52040	Web Hosting (LISWA takes over), Cell phones related to SCADA system	4,761	2,421	10,000	7,500	10,300	300	3%
52080	California Sanitation Risk Management Authority (CSRMA) (Property & Cyber)	224,813	291,750	250,000	291,750	310,000	60,000	24%
52160	Large Repairs and Emergency Fuel			30,000		30,000		0%
52360	General Manager, TBD					260,000	260,000	
52360	General Manager, West Yost	225,786	117,553	281,658	200,000	240,480	(41,178)	-15%
52360	Authority Engineer, West Yost	185,164	92,130	222,000	130,000	189,500	(32,500)	-15%
52360	WWTRF Phase I Project Management , West Yost	24,251	42,385	45,500	45,500	70,725	25,225	55%
52360	Bill Pay, Invoicing, Financial Reporting, West Yost	57,763	31,180	60,000	59,200	64,080	4,080	7%
52360	Industrial Pretreatment Program, West Yost	39,634	44,001	49,950	49,950	57,300	7,350	15%
52360	Technical Support from West Yost Staff, West Yost	4,660	45,887	59,880	59,370	68,860	8,980	15%
52360	Operations Contract Support, West Yost	1,014						
52360	WWTRU Update, West Yost	17,361						
52360	Groundwater Monitoring Well Network Evaluation Report		15,786	120,000	15,786		(120,000)	-100%
52360	Technical Support for Permit Renewal. Report of Waste Discharge is due May 2028 so work should start by May 2027.					100,000	100,000	
52360	Financial Support Services, Proforma to Support Project Financing - Raftelis	4,116	33,306	100,000	40,049	40,000	(60,000)	-60%
52360	WWTRF Master Plan and 20 year CIP, West Yost or Consultant TBD			200,000		800,000	600,000	300%
52360	Municipal Financial Advisor - Del Rio		7,378	10,000	10,000	20,000	10,000	100%
52390	Placer County Controller/ Auditor	69,930	82,430	75,000	82,430	102,430	27,430	37%
52370	LISWA General Counsel, Milliband Water Law	77,709	67,270	150,000	89,693	154,500	4,500	3%
52380	Stantec	654,608						
52380	Jacobs 11 Months Base Fee = \$2,418,795	2,545,939						
52380	Jacobs 12 Months Base Fee		2,062,574	2,581,418	2,581,418	2,736,756	2,736,756	6%
52160	Repair and Maintenance Rebate Account	169,781	33,051	141,260	141,260	380,000	238,740	169%
52810	Solids Handling Rebate Account	814,304	687,214	968,024	916,285	978,000	9,976	1%
52020	Chemical Rebate Account	536,754	426,284	558,249	568,379	740,000	181,751	33%
52360	Discounted Engineering per Jacobs Contract			100,000		100,000		0%
52400	IT and PW Services: Board Mtgs. Sweeping, Vac Truck, Emergency Flagging,	130,426	81,289	150,000	162,579	175,000	25,000	17%
52450	Western Placer Waste Management Authority for Pivots Property Rental	61,771	50,464	64,000	67,285	70,000	6,000	9%
52510	Board Stipend budget forup to two mtgs per month, if authorized by the Board			9,600		9,600		0%
52570	Public Relations & Outreach			7,500		7,500		0%
52800	PG&E	964,114	582,251	1,600,000	853,968	900,000	(700,000)	-44%
52800	City of Lincoln - Water		37,106	64,000	49,475	65,920	1,920	3%
52800	City of Lincoln - Sewer	60,934	644	1,200	858	1,236	36	3%
52800	City of Lincoln - Solid Waste, Garbage		10,436	12,000	13,915	12,360	360	3%
52800	Total Energies	528,190	325,134	535,000	536,470	551,050	16,050	3%
52360	Sonitrol, Physical Plant Security System Monitoring and Service Calls	19,071	16,158	25,000	22,621	25,750	750	3%
52800	Misc City of Lincoln Reimbursements		1,395			1,500	1,500	
52240	Underground Service Alert (USA)	300	300	300	300	300		0%
52240	Cyber security/VPN	3,200	3,200	10,500	3,200	5,000	(5,500)	-52%
53190	Permit Fee to RWQCB, CA Air Resources Board, State Water Board	61,789	73,606	90,000	73,606	92,700	2,700	3%
53390	A-87 Charges, Cost Plan Allocation	244	6,653		6,653	7,000	7,000	
52160	Repairs and Other Expenses (See Tab)	131,302.80	708,759		708,759	180,991	180,991	
	TOTAL OPERATIONS & MAINTENANCE EXPENDITURES	7,602,967.50	5,979,994	8,582,039	7,788,259	9,558,838	976,799	11%
	TOTAL CAPITAL PROJECTS (See separate tab for details)	554,274	599,716	2,507,816	616,271	4,782,122	2,274,306	91%
		8,157,242	6,579,710	11,089,855	8,404,530	14,340,960		
DEBT EXPENDITURES								
59000	Estimated Annual Payments for Borrowing Phase I Improvement Project			2,500,000		2,500,000		0%
20690	PGE Loan Debt Service	187,737	153,603	205,200	204,804	205,200		0%
	TOTAL DEBT EXPENDITURES	187,737	153,603	2,705,200	204,804	2,705,200		0%
	TOTAL EXPENDITURES	\$ 8,344,978	\$ 6,733,312	\$ 13,795,055	\$ 8,609,334	\$ 17,046,160	\$ 3,251,105	24%
ESTIMATED REVENUES								
46230	SANITATION SERVICES (Operations Revenue from Member Agencies)	9,055,164.24	7,062,648	9,052,992	9,462,898	10,222,624	1,169,632	13%
46240	SANITATION SERVICES OTHERS (Capital/Debt Revenue from Member Agencies)	4,276,673.88	3,338,449	4,275,648	3,338,449	4,830,339	554,691	13%
46240	SANITATION SERVICES OTHERS (Connection Fees from Member Agencies)	2,681,460.37	2,637,018	2,500,000	3,000,000	3,500,000	1,000,000	40%
48030	OTHER SALES (Reclaimed Water Charges)	16,045.83		30,000				
42030	SHORT TERM RENTALS	67,340.00	53,791	69,090	69,090	69,090		0%
46360	Other	120.00	2,534		4,000	4,000		
		\$ 16,096,804.32	\$ 13,094,440.97	\$ 15,927,730	\$ 15,874,437	\$ 18,626,053	\$ 2,698,323	17%
	Projected Total Revenues Less Total Expenditures	7,751,826.26	6,361,128.72	2,132,675.00	7,265,103.13	1,579,893.84		

WWTRU Item	FYE 2025	FYE 2026	FYE 2027
WWTRU Estimate (County + City)	31,200	32,132	33,212
Operations Charge per WWTRU	\$ 24.18	\$ 24.90	\$ 25.65
Capital/Debt Charge per WWTRU	\$ 11.42	\$ 11.77	\$ 12.12

ATTACHMENT C - LISWA FY 26-27 DRAFT CAPITAL IMPROVEMENT PROJECT BUDGET

GL ACCT	PROJECT	VENDOR	ITEM	NOTES	DRAFT BUDGET FY 26-27	PROJECTED FY 27-28	PROJECTED FY 28-29	PROJECTED FY 29-30	PROJECTED FY 30-31	PROJECTED FY 31-32	NOTES
52360	PJ02491	Stantec	WWTRF Phase 1 Expansion Project Design	FY 25-26 Carry Over	\$ 660,000	\$ 435,000	\$ 435,000				
54450		TBD	WWTRF Phase 1 Expansion Project Construction Management	FY 25-26 Carry Over	\$ 1,500,000	\$ 3,650,000	\$ 900,000				
54450		TBD	LISWA Sewer Pipeline condition assesment	FY 25-26 Carry Over	\$ 300,000						
54450		TBD	Security system upgrades	FY 25-26 Carry Over	\$ 100,000						
54450		TBD	TSB2 Liner Repairs	FY 25-26 Carry Over Liner was not installed correctly during original TSB2 construction. The north side of TSB2 needs errosion repair and additional liner to utilize full capacity.	\$ 30,000						
54450		TBD	SCADA System Upgrades and Ops Bldg. HVAC replacement	FY 25-26 Carry Over Replace original HVAC system and SCADA upgrades.	\$ 450,000						FY 2526 - \$450,000
54450		Golden Harvest	Clarifier slide gate replacements	FY 25-26 Carry Over Deferred from FY24/25. Replaces 3 aluminum slide gates with stainless steel gates that last.	\$ 56,122						\$18,878.13 - removed paid/received in FY2526
54450		GEA	Centrifuge #3 major service	FY 25-26 Carry Over Centrifuge #3 is due for a major service based on run hours. Maintains reliability and helps prevents catastrophic failure.	\$ 110,000						
54450		TBD	5-vacuum breaker switch gear replacements	FY2627 Request	\$ 200,000.00						
54450		TBD	Pre-Action Fire System	FY2627 Request	\$ 150,000.00						
54450		TBD	Effluent Flow Meter	FY2627 Request	\$ 35,000.00						
54450		TBD	Trailer scales for biosolids	FY2627 Request	\$ 120,000.00						
54450		TBD	DAF #1 drive gear replacement and rehab	FY2627 Request	\$ 100,000.00						
54450		Telstar	VFD for Ditch 1&2 and Clarifier drain pump	FY2627 Request	\$ 35,000.00						
54450		G3 Engineering	3 DAF recirculation pumps	FY2627 Request	\$ 150,000.00						
54450		TBD	2 - Ultrasonic algae blasters	FY2627 Request	\$ 35,000.00						
54450		TBD	Heavy pickup ZEV and ICE yard goat	FY2627 Request	\$ 250,000.00						
54450		TBD	2- Filter Backwash Pumps and sand filter repairs.	FY2627 Request	\$ 400,000.00						
54450		TBD	SHT blower 3C	FY2627 Request	\$ 25,000.00						
54450		TBD	Battery Powered Forklift	FY2627 Request	\$ 76,000.00						
54450		TBD	MISC			\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	
Total					\$ 4,782,122	\$ 5,085,000	\$ 2,335,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	

May 2026 LWWTRF Operations Report

6-12-26

Highlights

- 187.333 Million Gallons (MG) of influent, 18.106 MG of effluent was sent to reclamation and 94.118 MG of effluent was sent to Auburn Ravine this month.
- Repaired another leak on the 2W (reclaim) system this month.
- Operation of oxidation ditches 1 and 2 has greatly improved the process and has resulted in a sharp improvement in solids dewatering.
- Clarifier #3 was taken offline for cleaning and inspection. The isolation slide gate for this clarifier was also replaced this month by internal staff.
- Centrifuge repairs will likely get partially completed this month. Repairs to the scroll on centrifuge #1 might delay full completion for several months but it will be in operation.

Compliance

-There were no compliance issues this month. In addition, a routine compliance inspection by the Regional Water Quality Control Board on May 14th revealed "no areas of concern or violations".

Table 1.

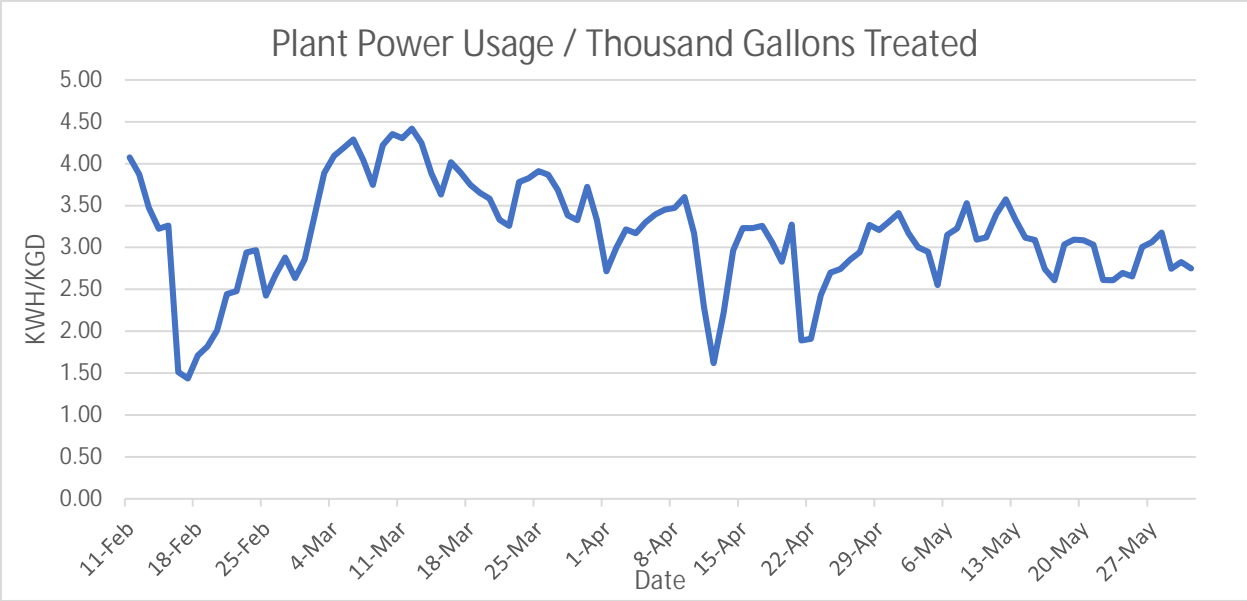
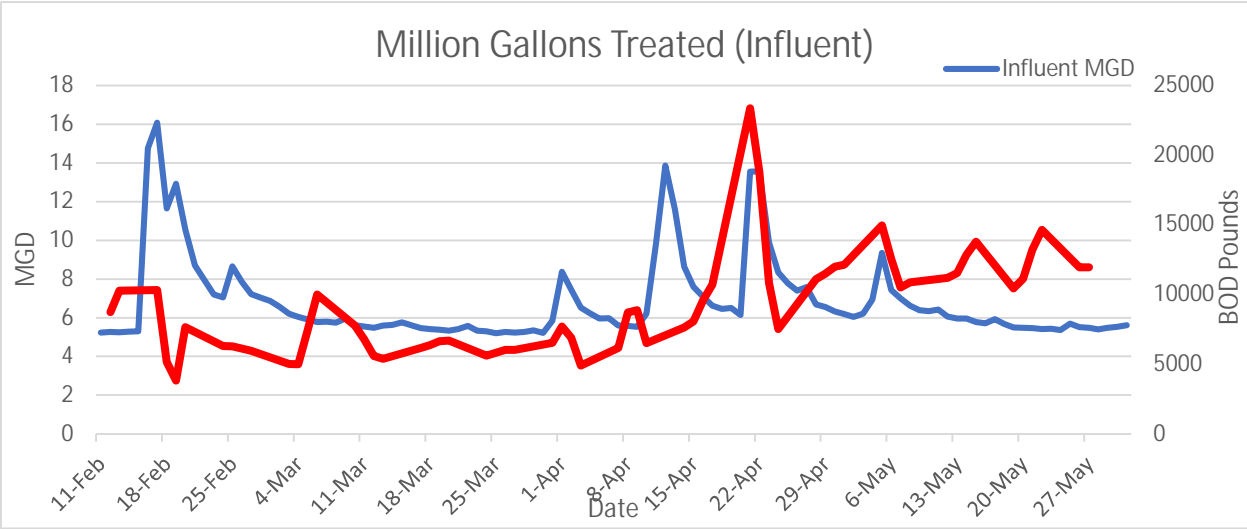
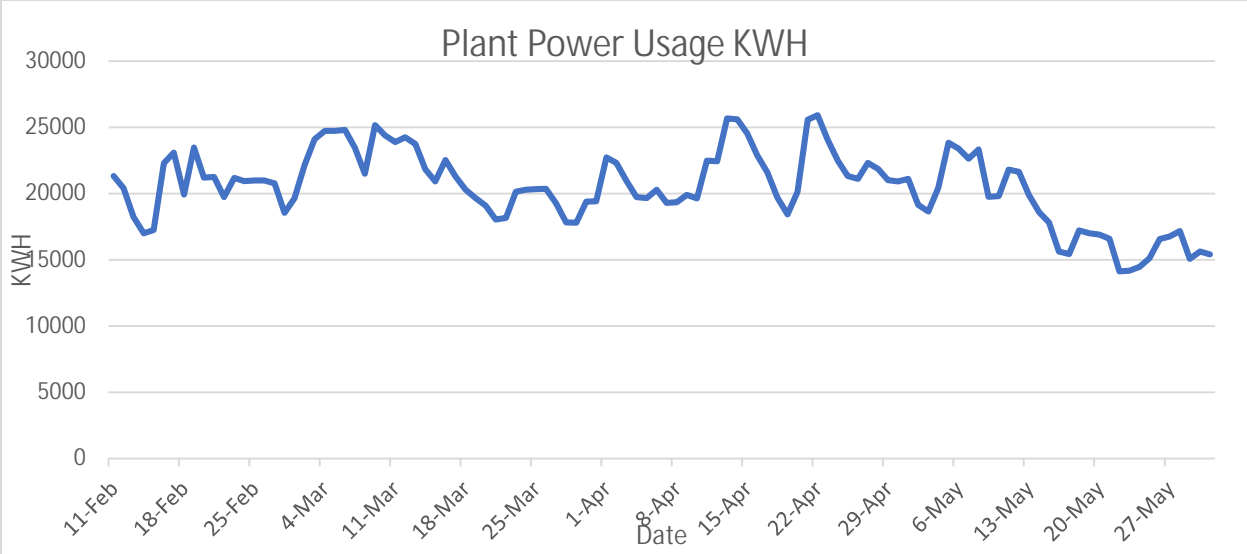
Major Equipment Out of Service						
Equipment	Failure Date	Redundancy	Problem	Solution	Estimated Repair Cost	Estimated Return to Service Date
SHT Blower 3C	1-1-22	1 of 3	Original 2004 Blower worn out	FY26/27 CIP purchase. Replace with new blower	\$25,000	10-1-26
Centrifuge #1	6-2-25	1 of 2	Down for Major Service	Service is underway.	\$134,565	6-15-26

Table 2.

Month/Year	Influent INF-001 (Daily Averages)				
	Flow	BOD5	BOD5 Load	TSS	TSS Load
	MGD	mg/L	Lbs	mg/L	Lbs
May '25	5.019	271	11,229	284	11,750
Jun '25	4.809	218	8,656	345	13,717
Jul '25	4.750	254	10,008	317	12,491
Aug '25	4.774	240	9,504	334	13,243
Sep '25	4.814	242	9,588	289	11,506
Oct '25	5.114	173	7,349	147	6,335
Nov '25	6.274	148	7,591	153	7,911
Dec '25	6.741	170	9,054	132	7,348
Jan '26	7.090	189	9,596	181	9,268
Feb '26	7.408	137	7,718	187	12,046
Mar '26	5.634	137	6,351	263	12,215
Apr '26	7.847	158	10,331	322	19,857
May '26	6.043	213	12,144	270	15,477

Table 3.

Month/Year	Influent Flow	Effluent discharged to Auburn Ravine	Total Flow to Reclamation	Warm Springs Flow	Pivot Flow	Machado Flow	Effluent to City (Sierra Pacific & Fosket)	TSB Net Flow (+Influent)(-Effluent)	Total Precipitation
	MGD	MGD	MGD	MGD	MGD	MGD	MGD	MGD	inches
Jun '25	144.265	139.800	38.325	10.507	22.895	0.000	4.923	-25.965	0.000
Jul '25	147.255	87.982	61.619	27.455	30.282	0.000	3.882	-14.351	0.000
Aug '25	147.984	94.572	68.297	21.801	43.314	0.000	3.182	-29.774	0.000
Sep '25	144.420	74.534	39.238	17.854	15.987	0.000	5.397	45.863	0.000
Oct '25	158.532	162.343	2.793	0.000	0.000	0.000	2.793	28.971	2.140
Nov '25	188.206	260.260	2.090	0.000	0.000	0.000	2.090	-80.160	3.650
Dec '25	208.967	68.966	2.769	0.000	0.000	0.000	2.769	77.946	3.090
Jan '26	219.798	243.624	2.571	0.000	0.000	0.000	2.571	-4.293	3.620
Feb '26	207.426	184.512	2.200	0.000	0.000	0.000	2.200	0.878	3.580
Mar '26	174.654	282.023	19.473	8.987	7.752	0.000	2.734	-72.160	0.130
Apr '26	235.419	240.034	3.183	0.000	0.000	0.000	3.183	-5.031	4.780
May '26	187.333	94.118	18.106	3.491	11.163	0.000	3.452	71.914	1.550





LSW - Completed Work Order Summary - Last Month

Sent: 6/2/2026 7:15 AM

Work Order Actual Hours by WO Type

