



**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

May 8, 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 – 4/10/26 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
 - March 2026 Operations Fund Income Statement
3. DRAFT LISWA FISCAL YEAR 2026-2027 BUDGET (Discussion, No Action)
4. DRAFT ANNUAL RENEWAL OF PROFESSIONAL SERVICES AGREEMENT WITH WEST YOST ASSOCIATES FOR FISCAL YEAR 2026-2027 (Discussion, No Action)
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

April 10, 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 10:00 am.

B. PLEDGE OF ALLEGIANCE

The pledge was led by Chair Gustafson.

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 – 3/13/26 Regular Meeting

Motion to approve by Director Gustafson, Second by Director Reedy, 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
- February 2026 Operations Fund Income Statement

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

Gary Hengst gives PowerPoint presentation on operations.

Director Andreatta asks a question about Completed Work Summary Pie Chart.

Gary Hengst explains the key is off to the side.

Director Andreatta asks who is in TAG (Technical Advisory Group).

Jim Mulligan explains it is comprised of City, County and Jacobs staff.

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

Wes Miliband explains the annual 13385-(o) report by the State Water Board for wastewater and stormwater agencies (on compliance and violations) showed increases in enforcement on violations from 2020 and 2023 but has decreased 17%, over the last few years, due to better operations, reporting, and monitoring.

4. DIRECTOR'S COMMENTS

No Director's comments.

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

No closed session.

The meeting was adjourned at 10:17 am.



GENERAL MANAGER'S REPORT

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





Agenda

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



General Manager's Report

GM Work in Progress

- WWTRF Improvement Project:
 - Influent Pump Station - Backup Diesel Pumps Memorandum Received
- Lincoln Development:
 - Conservation easement tie-in process update
 - Met on site with Open Lands 4/23/26.
 - Development sewer discharge request
- FY 26-27 Budget Preparation
 - Year end true-up with Jacobs

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

Modified Accrual Book	Jul '25 - Mar 26	Budget	Variance	% of Budget
Income				
42005 - Fair Market Value ADJ	\$ (89,877.94)			
42010 - Investment Income				
RC0560 - Investment Income	\$ 884,393.35			
Total 42010 - Investment Income	\$ 884,393.35			
42030 - Short Term Rents				
RC0600 Short Term Rents	\$ 53,791.29	\$ 69,090.00	\$ (15,298.71)	77.86%
Total 42030 - Short Term Rents	\$ 53,791.29	\$ 69,090.00	\$ (15,298.71)	77.86%
46230 - Sanitation Services				
RC2230 - Operations	\$ 7,062,648.36	\$ 9,682,614.00	\$ (2,619,965.64)	72.94%
Total 46230 - Sanitation Services	\$ 7,062,648.36	\$ 9,682,614.00	\$ (2,619,965.64)	72.94%
46240 - Sanitation Serv Other				
RC2190 - Capital / Debt	\$ 3,338,448.63	\$ 4,576,882.00	\$ (1,238,433.37)	72.94%
RC2190 - Sewer Connection Fees	\$ 2,637,018.31	\$ 2,500,000.00	\$ 137,018.31	105.48%
Total 46240 - Sanitation Serv Other	\$ 5,975,466.94	\$ 7,076,882.00	\$ (1,101,415.06)	84.44%
46360 - General Reimbursement				
RC2680 - Other	\$ 20,921.25	\$ 55,000.00	\$ (34,078.75)	38.04%
Total 46360 - General Reimbursement	\$ 20,921.25	\$ 55,000.00	\$ (34,078.75)	38.04%
48030 - Miscellaneous				
RC3010 - Reclaimed Water		\$ 30,000.00	\$ (30,000.00)	
Total 48030 - Miscellaneous		\$ 30,000.00	\$ (30,000.00)	
Total Income	\$ 13,907,343.25	\$ 16,913,586.00	\$ (3,006,242.75)	82.23%
	\$ 13,907,343.25	\$ 16,913,586.00	\$ (3,006,242.75)	82.23%
Expense				
52020 - Goods				
SC2029 Chemicals	\$ 444,668.35	\$ 558,249.00	\$ (113,580.65)	79.65%
Total 52020 - Goods	\$ 444,668.35	\$ 558,249.00	\$ (113,580.65)	79.65%
52040 - Communication Services				
SC2085 - Telephone	\$ 2,421.07	\$ 10,000.00	\$ (7,578.93)	24.21%
Total 52040 - Communication Services	\$ 2,421.07	\$ 10,000.00	\$ (7,578.93)	24.21%
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	\$ 43,042.61	\$ 171,260.00	\$ (128,217.39)	25.13%
SC2270 - WWTRF Maintenance	\$ 632,516.14	\$ 320,816.00	\$ 311,700.14	197.16%
Total 52160 - Maintenance - Service	\$ 675,558.75	\$ 492,076.00	\$ 183,482.75	137.29%
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 March 2026

Modified Accrual Book	Jul '25 - Mar 26	Budget	Variance	% of Budget
SC2940 - Consulting	\$ 359,337.86		\$ 359,337.86	100.0%
SC2940 - Consulting WWTRF	\$ 83,069.53		\$ 83,069.53	100.0%
SC2950 - Engineering WWTRF	\$ 38,624.60	\$ 475,000.00	\$ (436,375.40)	8.13%
SC3030 - Security WWTRF	\$ 360.00			
52360 - Prof/Special Services - Other		\$ 1,248,988.00	\$ (1,248,988.00)	
Total 52360 - Prof/Special Services	\$ 481,391.99	\$ 1,723,988.00	\$ (1,242,596.01)	27.92%
52370 - Prof/Special Services				
SC3130 - Legal	\$ 67,269.50	\$ 150,000.00	\$ (82,730.50)	44.85%
Total 52370 - Prof/Special Services	\$ 67,269.50	\$ 150,000.00	\$ (82,730.50)	44.85%
52380 - Prof/Special Services				
SC3150 - Grounds Maintenance	\$ 13,931.38			
SC3310 - Operations	\$ 2,062,574.28	\$ 2,581,418.00	\$ (518,843.72)	79.9%
SC3320 - Environ, Ecological	\$ 27,613.04			
Total 52380 - Prof/Special Services	\$ 2,104,118.70	\$ 2,581,418.00	\$ (477,299.30)	81.51%
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	\$ 84,489.41	\$ 150,000.00	\$ (65,510.59)	56.33%
Total 52400 - Information Technology	\$ 84,489.41	\$ 150,000.00	\$ (65,510.59)	56.33%
52450 - Prof/Special Services				
SC3480 - Short Term Rental	\$ 50,463.92	\$ 64,000.00	\$ (13,536.08)	78.85%
Total 52450 - Prof/Special Services	\$ 50,463.92	\$ 64,000.00	\$ (13,536.08)	78.85%
52510 - Commissioner's Fees		\$ 9,600.00	\$ (9,600.00)	
52570 - Advertising		\$ 7,500.00	\$ (7,500.00)	
52800 - Utilities				
SC4340 - Utilities	\$ 955,870.36	\$ 2,237,200.00	\$ (1,281,329.64)	42.73%
Total 52800 - Utilities	\$ 955,870.36	\$ 2,237,200.00	\$ (1,281,329.64)	42.73%
52810 - Goods				
SC4456 - Sewage Treatment	\$ 714,333.54	\$ 968,024.00	\$ (253,690.46)	73.79%
Total 52810 - Goods	\$ 714,333.54	\$ 968,024.00	\$ (253,690.46)	73.79%
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	\$ 6,653.25			
54450 - Capital Asset Equipment				
SC4455 - Equipment	\$ 555,824.15			
54450 - Capital Asset Equipment - Other		\$ 1,712,000.00	\$ (1,712,000.00)	
Total 54450 - Capital Asset Equipment	\$ 555,824.15	\$ 1,712,000.00	\$ (1,156,175.85)	32.47%
59000 - Debt Payments		\$ 2,705,200.00	\$ (2,705,200.00)	
Total Expense	\$ 6,578,418.48	\$ 13,795,055.00	\$ (7,216,636.52)	47.69%

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

Modified Accrual Book	Jul '25 - Mar 26	Budget	Variance	% of Budget
Net Ordinary Income	\$ 7,328,924.77	\$ 3,118,531.00	\$ 4,210,393.77	235.01%
Other Income/Expense				
Other Expense				
Depreciation Expenses	\$ 4,886,905.48	_____	_____	_____
Total Other Expense	\$ 4,886,905.48	_____	\$ 4,886,905.48	100.0%
Net Other Income	\$ (4,886,905.48)	_____	\$ (4,886,905.48)	100.0%
Net Income	\$ 2,442,019.29	\$ 3,118,531.00	\$ (676,511.71)	78.31%

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 MAY 8, 2026
FROM: JIM MULLIGAN, GENERAL MANAGER
SUBJECT: FIRST DRAFT – LISWA FISCAL YEAR 2026-2027 BUDGET

RECOMMENDED ACTION

None. This report is for information purposes only.

BACKGROUND

LiSWA is a Joint Exercise of Powers Act (JPA) formed November 30, 2022 between the City of Lincoln (City) and the County of Placer (County). The purpose of LiSWA is to provide the essential public service of wastewater conveyance, treatment, and disposal for properties located within the City and the County's Sewer Maintenance District No. 1 (SMD-1). LiSWA has contracted with West Yost to manage the JPA. This memorandum introduces the draft fiscal year 2026-2027 (FY 26-27) operations, maintenance, capital, and repair budgets for Board review and comment. Comments received will be incorporated into a final budget and brought before the Board for approval and adoption at the LiSWA June Board meeting.

BUDGET

The attached draft budget is organized into four worksheets as follows:

- Budget & Out Years (Attachment A) - This spreadsheet presents the draft FY 26-27 budget as compared to the FY 25-26 final budget and also shows a five-year look ahead with budget projections based on a three percent increase each year.
- Comparison No Out Years (Attachment B) – This spreadsheet compares the draft FY 26-27 budget to FY 24-25 actuals, FY 25-26 final approved budget, FY 25-26 actuals through March 31st and FY 25-26 projected year end actuals.
- FY 26-27 Capital (Attachment C) – This spreadsheet captures FY 26-27 and projected items categorized as capital including WWTRF Phase 1 Improvement project softs costs, roll-over costs from FY 25-26 and new capital purchased required for the WWTRF.
- FY 26-27 Repairs (Attachment D) – This spreadsheet is a new addition to the budget documents for FY 26-27 which separates repairs from the capital purchases to better track repair projects separate from capital projects within the accounting system and also shows a five-year projection.

The following are some highlights to accompany the draft LiSWA FY 26-27 budget worksheets:

- **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 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.
- **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.
- **Unrestricted Reserves:** Not shown in the budget documents but worth noting are current Unrestricted Reserves of \$9.5 million per audited financials ending June 30, 2025.

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 CHANGE
		THROUGH JUNE	AS OF 3/31/26		ACTUALS			
		FY 24-25	FY 25-26	FY 25-26	FY 25-26	FY 26-27	FY 25-26 AND FY 26-27	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		117,553	281,658	200,000	240,480	(41,178)	-15%
52360	Authority Engineer, West Yost		92,130	222,000	130,000	189,500	(32,500)	-15%
52360	WWTRF Phase I Project Management, West Yost		42,385	45,500	45,500	70,725	25,225	55%
52360	Bill Pay, Invoicing, Financial Reporting, West Yost	538,912	31,180	60,000	59,200	64,080	4,080	7%
52360	Industrial Pretreatment Program, West Yost		44,001	49,950	49,950	57,300	7,350	15%
52360	Technical Support from West Yost Staff, West Yost		45,887	59,880	59,370	68,860	8,980	15%
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				100,000	100,000	100,000	
52360	Financial Support Services, Proforma to Support Project Financing - Raftelis	4,116	33,306	100,000	40,049	25,000	(75,000)	
52360	WWTRF Master Plan and 20 year CIP, West Yost or Consultant TBD			200,000		800,000	600,000	
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	7,888,259	9,543,838	961,799	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	8,504,530	14,325,960		
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	\$ 8,709,334	\$ 17,031,160	\$ 3,236,105	23%
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		
	TOTAL REVENUES	\$ 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	7,165,103.13	1,594,893.84		

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	



MEMORANDUM

LINCOLN-SMD1 WASTEWATER AUTHORITY

TO: **LISWA BOARD OF DIRECTORS** DATE: **MAY 8, 2026**
FROM: **JIM MULLIGAN, GENERAL MANAGER**
SUBJECT: **FISCAL YEAR 2026-2027 DRAFT WEST YOST RENEWAL AGREEMENT ESTIMATE**

RECOMMENDED ACTION

None. This report is for information only.

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 and provides technical support services, as needed.

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 review and comment is West Yost's proposed contract for fiscal Year 2026-2027 (FY 26-27). The draft contract is provided as Attachment A to this Staff Report. The following notes and assumptions support the attached draft 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.

Based on any feedback from the Board, West Yost will bring the final Renewal Agreement to the Board for action at its June 2026 meeting.

ATTACHMENTS

Attachment A: Draft Renewal Agreement

ATTACHMENT A

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 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.

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.

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

April 2026 LWTRF Operations Report

5-8-26

Highlights

-235.419 Million Gallons (MG) of influent, 3.183 MG of effluent was sent to reclamation and 240.034 MG of effluent was sent to Auburn Ravine this month.

- Repaired another leak on the 2W (reclaim) system this month.

-Ditch #2 has been cleaned with new wall pumps installed. Ditch #2 is back in service as of 5-4-26 and Ditch #3 is offline and getting flushed out. "Jacob's Ladder's" have been installed to reduce the impact of rags and debris on the aeration system. (Photos 1 through 4)

-Centrifuge repairs might get completed this month. The final part required just came in on May 4th. Centrifuge #1 continues to perform, but poorly.

Compliance

-There were **no** compliance issues this month.

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 #3	8-19-25	1 of 2	Down for Major Service	Parts are on order	\$60,000+ original service fee	7-1-26

Table 2.

Month/Year	Influent INF-001 (Daily Averages)				
	Flow	BOD5	BOD5 Load	TSS	TSS Load
	MGD	mg/L	Lbs	mg/L	Lbs
Apr '25	5.583	300	14,239	289	13,517
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	142	9,959	229	15,322

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
May '25	155.600	34.779	42.222	12.089	27.179	0.000	2.954	60.316	0.000
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

Work Order Actual Hours by WO Type

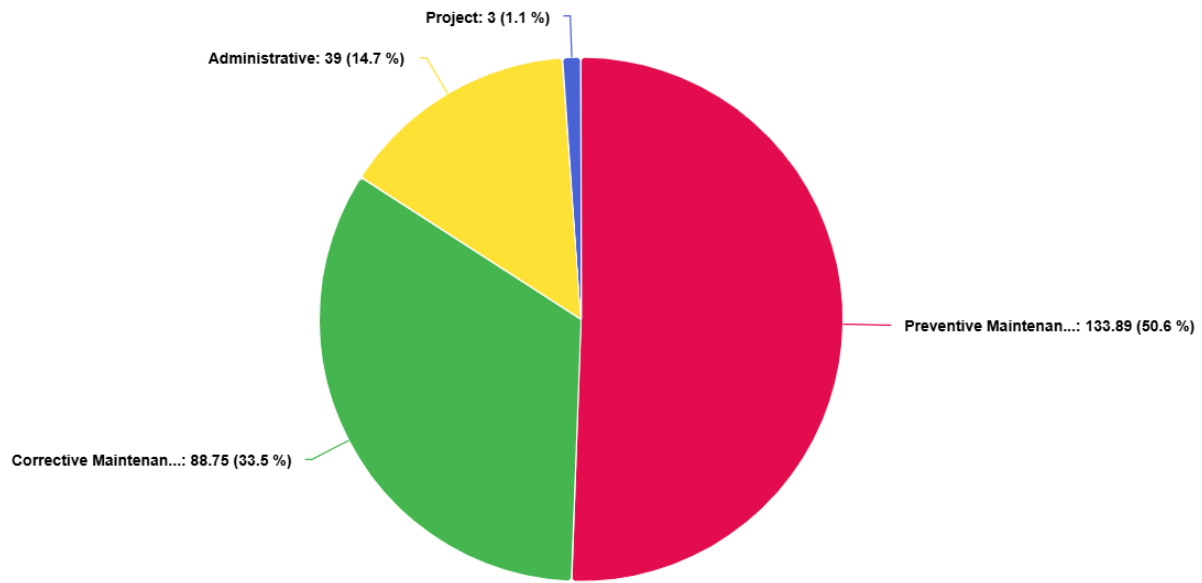


Photo 1.



Photo 2.



Photo 3.



Photo 4.

