



# Official Memorandum

PO Box 2157  
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[sldmwa.org](http://sldmwa.org)

**TO:** Pablo Arroyave, Chief Operating Officer

**FROM:** Raymond Tarka, Director of Finance  
Darlene Neves, Accounting Supervisor

**DATES:** 10.06.25 FAC and 10.09.25 BOD

**RE:** FY26 O&M Budget to Actual Report Through August 31, 2025

## 2025 Water Year (FY 3/1/24-2/28/25) attachment 1

Self-Funding actual expenses (paid and pending) for SLDMWA Routine O&M through August 31, 2025 are under budget by \$977,614, or 8.59 %. This favorable variance is the result of timing differences for O&M expenses in most cost pools. DCI Conveyance Costs are trending slightly overbudget at this time.

## Outstanding

### FY24 PUE True-Up

Reclamation provided their FY24 PUE True -Up in August, 2025 in the amount of \$4.3MM relating the SLDMWA's FY24(WY23) and FY25(WY24). Sufficient cash was available to the amount currently due of \$1.3M with the remainder to paid out over the next twelve months. The True-Up expense was appropriately allocated and recorded to the respective water years and will be recovered in the final accountings for those years.

### Intertie Conveyance Cost Update

On April 23, 2025 Staff was advised by DWR that the FY26 conveyance charges for water movement from the DCI to O'Neill Forebay have been revised to include a capital component. The new conveyance rate for the current year is \$ 32.66 per acre-foot. This is an increase of \$3.93 (14%) over the previous rate used in WY25 rate setting. In addition to the current year rate change, DWR advised us in letters dated June and September, 2025 of revisions to their conveyance charges for Calendar year 2024 totaling an additional \$1.07 per Acre-Foot. The change increased conveyance costs for FY24 by \$114,415, and \$905,498 for FY25.

### Audited Financial Statements FY2023 & FY2024

FY2023-24 Audit is underway and staff is working to provide the auditors with all necessary information. Auditors are currently working on the required FAR Compliance Audit of the \$2.1M received under the 2021 Federal Grant/Cooperative Agreement awarded by Reclamation for the feasibility phase of the DMC Subsidence Project.



**San Luis & Delta Mendota-Water Authority**  
**FY26 O&M Budget to Actual Report**  
**10.06.25 FAC and 10.09.25 BOD**

**ANNUAL R, O&M BUDGET BY COST POOLS MARCH 1, 2025 - FEBRUARY 28, 2026**

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 9,181,247	\$ 5,539,964			\$ 3,641,283			
JPP	\$ 5,118,006	\$ 5,489,363						
WW	\$ 138,430	\$ 103,823			\$ 34,609			
Intertie O&M	\$ 571,255	\$ 571,255						
DCI DWR Conveyance	\$ 3,519,425		\$ 3,519,425					
Volta Wells	\$ 31,810			\$ 69,935				
Mendota Pool	\$ 226,779				\$ 226,779			
O'Neill	\$ 3,783,275					\$ 2,988,787	\$ 794,487.75	
SL Drain	\$ 180,904							\$ 245,213
	<b>\$ 22,751,131</b>	<b>\$ 11,704,405</b>	<b>\$ 3,519,425</b>	<b>\$ 69,935</b>	<b>\$ 3,902,670</b>	<b>\$ 2,988,787</b>	<b>\$ 794,488</b>	<b>\$ 245,213</b>
O&M	\$ 14,991,387							
DCI DWR Conveyance	\$ 7,759,744							

**R, O&M BUDGET BY COST POOLS THROUGH: AUGUST 31, 2025**  
50.00%

	Total	UPPER	Intertie	Volta Wells	LWR	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 4,590,624	\$ 2,769,982			\$ 1,820,641			
JPP	\$ 2,559,003	\$ 2,559,003						
WW	\$ 69,215	\$ 51,911			\$ 17,304			
Intertie O&M	\$ 285,628		\$ 285,628					
DCI DWR Conveyance	\$ 1,759,713		\$ 1,759,713					
Volta Wells	\$ 15,905			\$ 15,905				
Mendota Pool	\$ 113,390				\$ 113,390			
O'Neill	\$ 1,891,638					\$ 1,494,394	\$ 397,244	
SL Drain	\$ 90,452							\$ 90,452
	<b>\$ 11,375,566</b>	<b>\$ 5,380,896</b>	<b>\$ 2,045,340</b>	<b>\$ 15,905</b>	<b>\$ 1,951,335</b>	<b>\$ 1,494,394</b>	<b>\$ 397,244</b>	<b>\$ 90,452</b>

**R, O&M Actual COSTS BY COST POOLS THROUGH: AUGUST 31, 2025**

	Total	UPPER	Intertie	Volta Wells	LWR/POOL	O'NEILL O&M		
						DIRECT	STORAGE	SL DRAIN
DMC	\$ 3,872,409	\$ 2,336,612			\$ 1,535,797			
JPP	\$ 2,287,853	\$ 2,287,853						
WW	\$ 56,093	\$ 42,070			\$ 14,023			
Intertie O&M	\$ 224,411	\$ 224,411						
DCI DWR Conveyance	\$ 2,102,910		\$ 2,102,910					
Volta Wells	\$ 1,192			\$ 1,192				
Mendota Pool	\$ 147,146				\$ 147,146			
O'Neill	\$ 1,659,571					\$ 1,311,061	\$ 348,510	
SL Drain	\$ 46,367							\$ 46,367
	<b>\$ 10,397,952</b>	<b>\$ 4,890,945</b>	<b>\$ 2,102,910</b>	<b>\$ 1,192</b>	<b>\$ 1,696,967</b>	<b>\$ 1,311,061</b>	<b>\$ 348,510</b>	<b>\$ 46,367</b>

**R, O&M BUDGET vs Actual COSTS THROUGH: AUGUST 31, 2025**

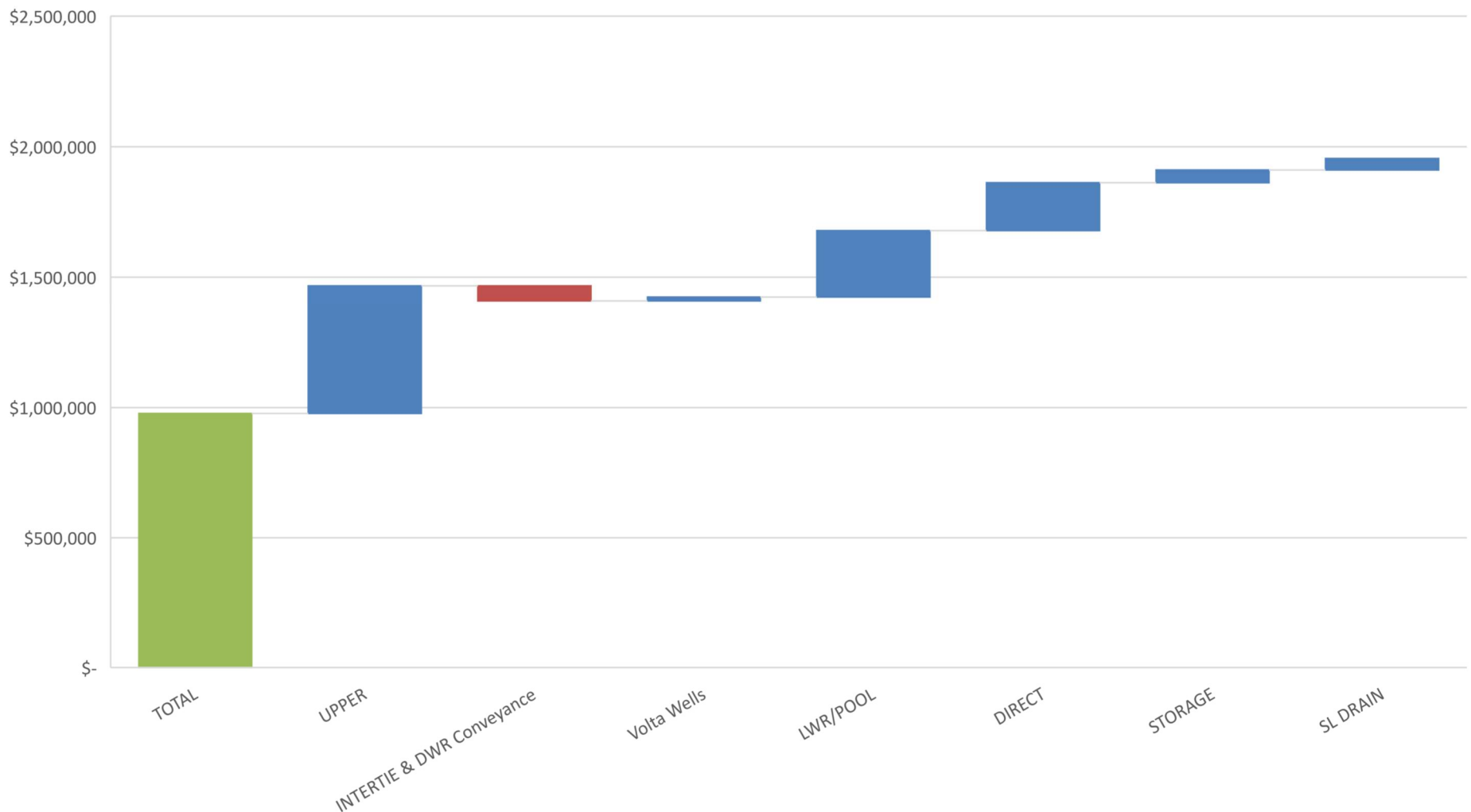
	TOTAL	UPPER	INTERTIE & DWR		Volta Wells	LWR/POOL	O'NEILL O&M		
			Conveyance				DIRECT	STORAGE	SL DRAIN
R, O&M Budget	\$ 11,375,566	\$ 5,380,896	\$ 2,045,340		\$ 15,905	\$ 1,951,335	\$ 1,494,394	\$ 397,244	\$ 90,452
R, O&M Actual	\$ 10,397,952	\$ 4,890,945	\$ 2,102,910		\$ 1,192	\$ 1,696,967	\$ 1,311,061	\$ 348,510	\$ 46,367
Difference	\$ 977,614	\$ 489,951	\$ (57,570)		\$ 14,713	\$ 254,368	\$ 183,333	\$ 48,734	\$ 44,085
	UNDER	UNDER	OVER		UNDER	UNDER	UNDER	UNDER	UNDER
	<b>8.593977% UNDER BUDGET</b>								

subject to rounding



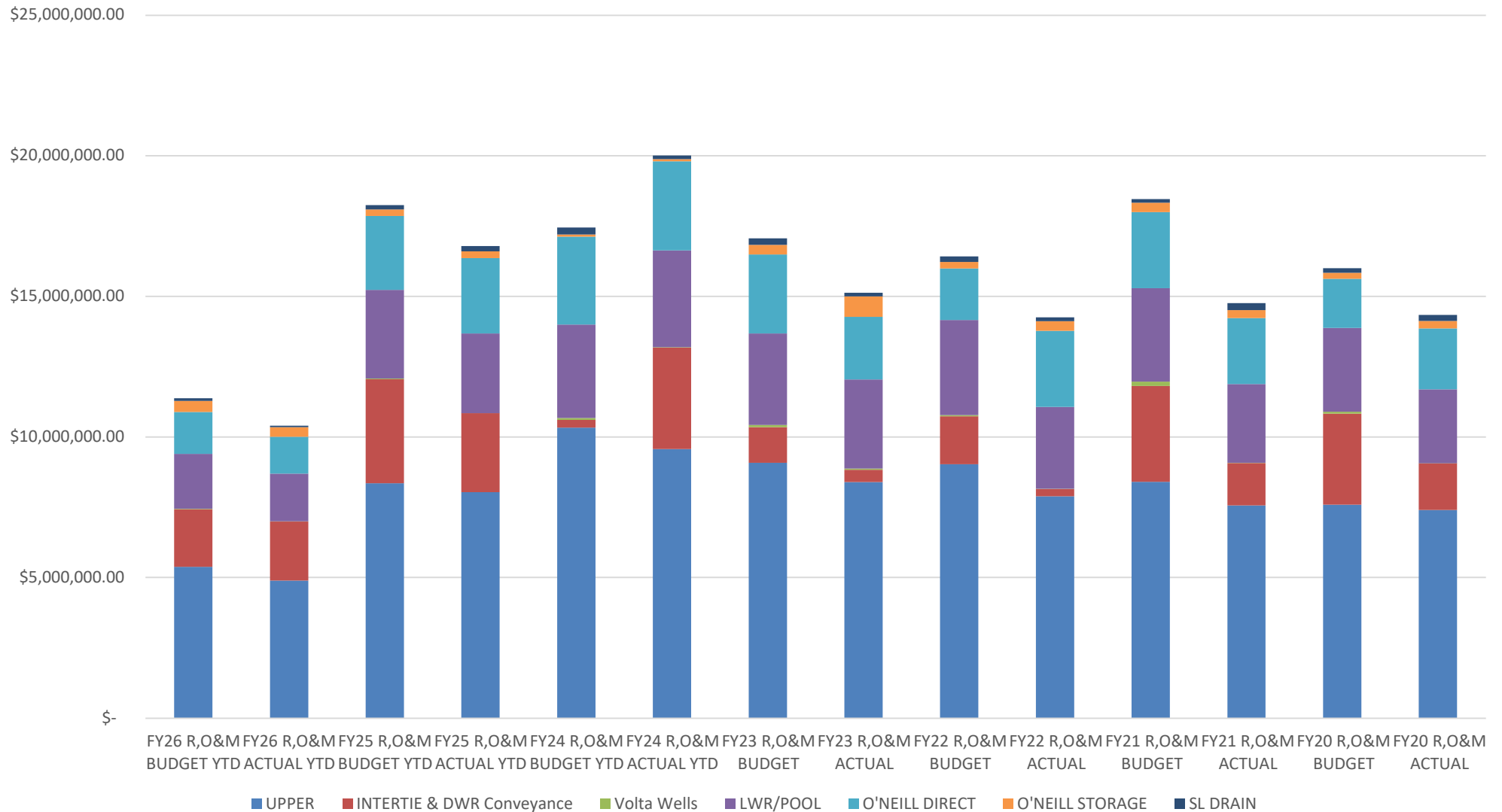
**San Luis & Delta Mendota Water Authority**  
**FY26 Budget to Actual Report through August 31, 2025**  
**BUDGET VARIANCES**  
**FAC 10/06/2025 BOD 10/09/2025**

■ Increase ■ Decrease ■ Total



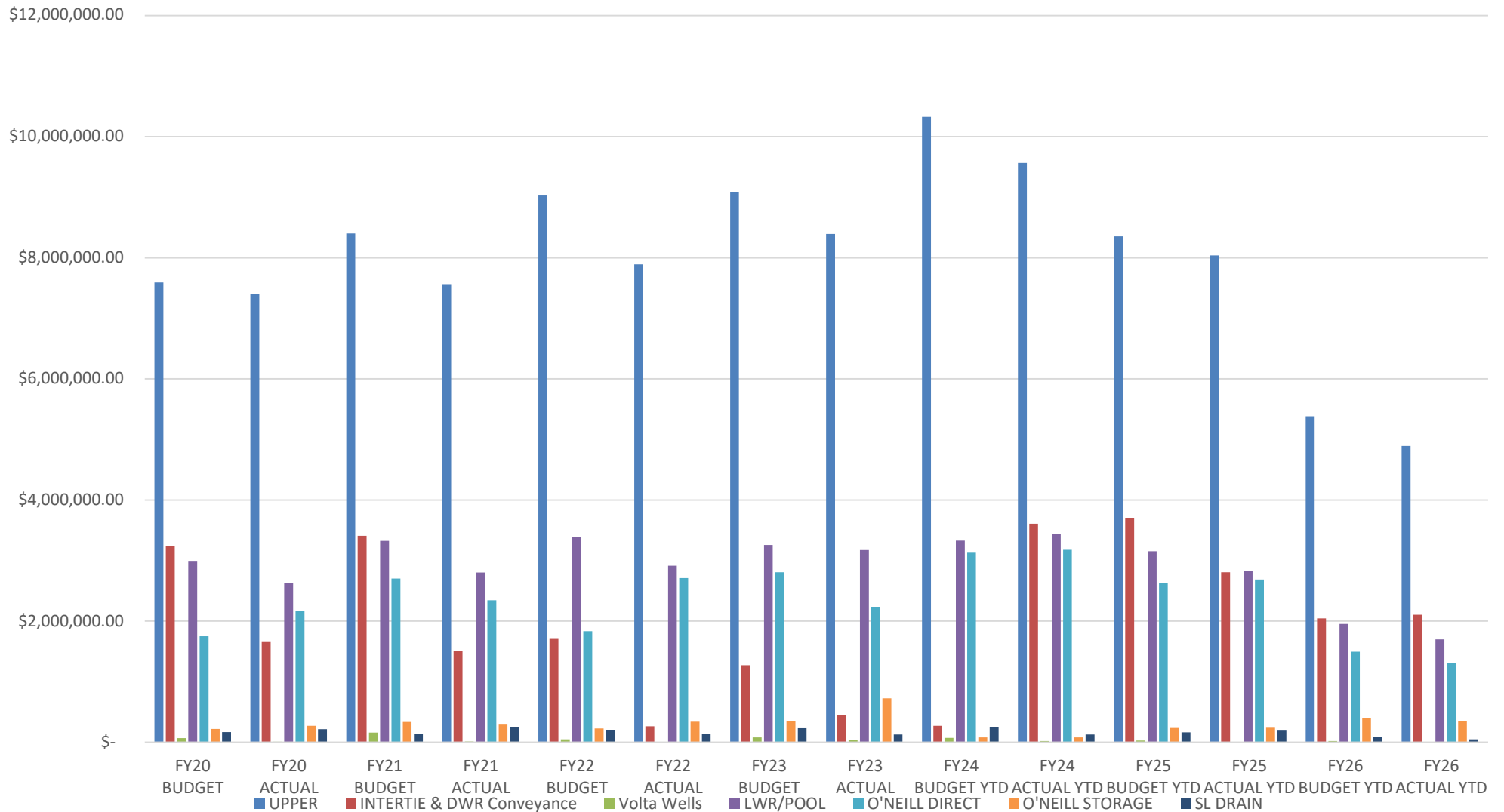


San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual -Stacked  
FY20-F26 YTD ( 08/31/2025)  
FAC 10/06/2025 BOD 10/09/2025



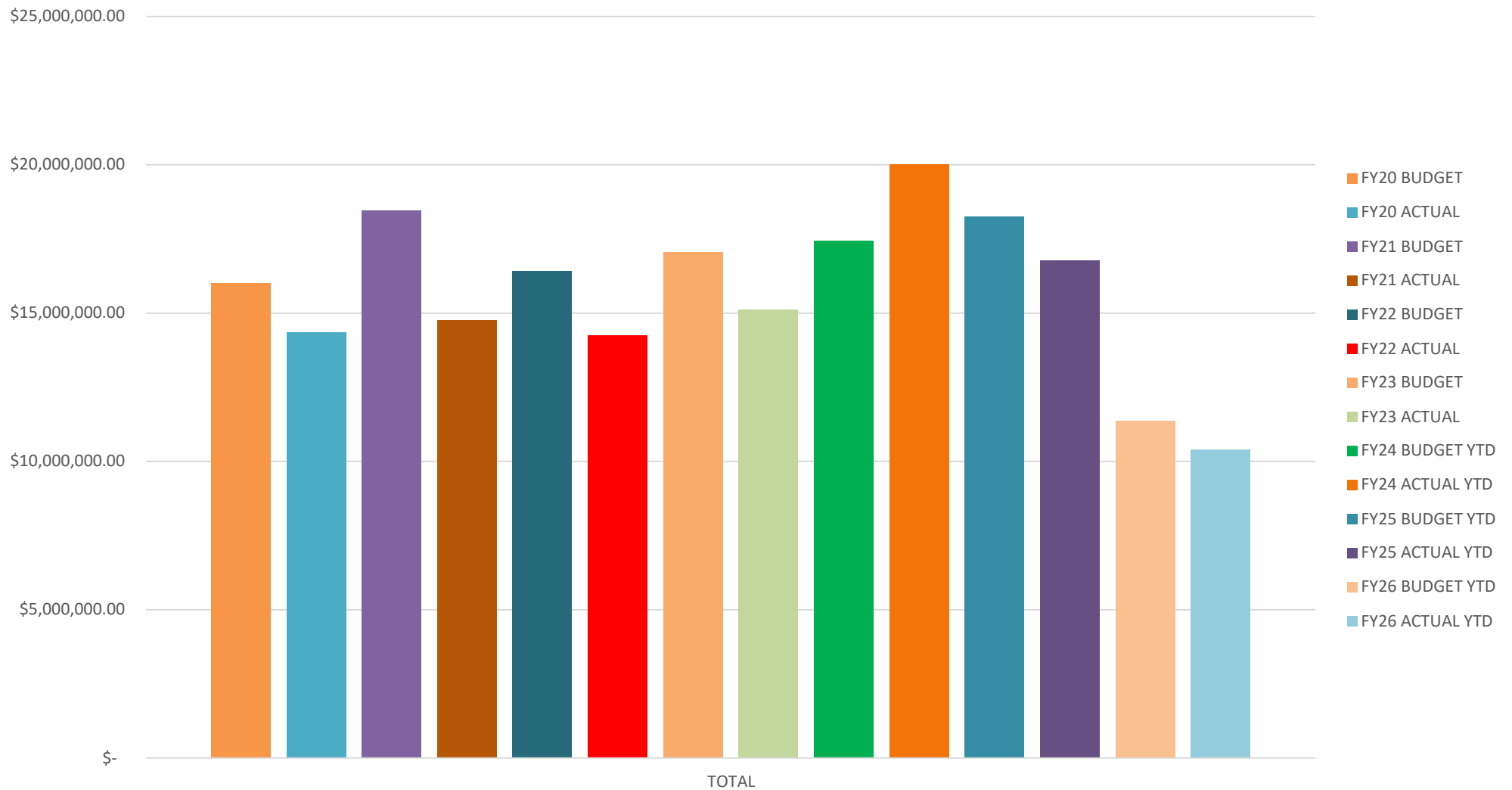


San Luis and Delta-Mendota Water Authority  
O&M Budget to Actual-Side by Side  
FY20-FY26 YTD ( 08/31/2025)  
FAC 10/06/2025 BOD 10/09/2025





San Luis and Delta-Mendota Water Authority  
HISTORICAL O&M BUDGET TO ACTUAL TOTAL  
*FY20-FY26 YTD ( 08/31/2025)*  
*FAC 10/06/2025 BOD 10/09/2025*  
Total By Year



# San Luis & Delta-Mendota Water Authority

## DMC WITH CIP / E O & M

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2025 through August 31, 2025

FAC 10/06/25 & BOD 10/09/25

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Capital Improvement Projects	CIP 25	30,838,742		862,672		2.80%		29,976,070
Extra Ordinary O&M	EO&M 26	8,546,501		3,327,078		38.93%		5,219,423
Operate & Maintain DMC	S/F 02	6,206,891		2,789,295		44.94%		3,417,596
Operate & Maintain Wasteways	S/F 04	90,136		38,474		42.68%		51,661
Mendota Pool	S/F 05	141,406		100,979		71.41%		40,426
Operate & Maintain JPP	S/F 11	3,287,271		1,598,319		48.62%		1,688,952
Intertie Maintenance	S/F 12	397,958	A	152,242		38.26%		245,716
Volta Wells Pumping	S/F 13	21,633		818		3.78%		20,815
Operate & Maintain O'Neill	S/F 19	2,391,665		1,172,622		49.03%		1,219,044
Maintain Tracy Fish Facility	USBR 30	389,372		8,414		2.16%		380,958
Operate & Maintain San Luis Drain	S/F 41	117,534		31,814		27.07%		85,720
Maintain Delta Cross Channel	USBR 44	10,187		7,915		77.70%		2,272
WAPA	USBR 45	-		405		0.00%		(405)
Safety Equipment Training	50	132,088		50,449		38.19%		81,639
IT Expense	51	1,158,337		441,958		38.15%		716,379
Warehousing	52	240,629		42,649		17.72%		197,980
SCADA	53	573,721		261,012		45.49%		312,709
Tracy Field Office Expense	54	592,116		296,548		50.08%		295,568
Direct Administrative/General Expense	56	2,116,312		307,782		14.54%		1,808,530
Indirect O & M LBAO Admin.	58	3,193,978		1,451,081		45.43%		1,742,897
TOTAL		60,446,476		12,942,526		21.41%		47,503,950
Total from Self-Funding - page 2		19,231,706		8,295,042				10,936,664
Total from USBR - page 3		626,251		24,037		3.84%		602,214
Total from Special Projects - page 4		-		2,460				(2,460)
Total from EO&M		40,588,519		4,620,987		11.38%		35,967,532
Totals		60,446,476		12,942,526				47,503,950
YTD %		50.00%						

A Does NOT include DWR Wheeling

# San Luis & Delta-Mendota Water Authority

## Self-Funding Portion of DMC

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2025 through August 31, 2025

FAC 10/06/25 & BOD 10/09/25

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
Operate & Maintain DMC	02	6,206,891		2,789,296		44.94%		3,417,595
Operate & Maintain Wasteways	04	90,136		38,474		42.68%		51,661
Mendota Pool	05	141,406		100,979		71.41%		40,427
Operate & Maintain JPP	11	3,287,271		1,598,319		48.62%		1,688,952
Intertie Maintenance	12	397,958	A	152,242		38.26%		245,716
Volta Wells Pumping	13	21,633		818		3.78%		20,815
Operate & Maintain O'Neill	19	2,391,665		1,172,622		49.03%		1,219,044
Operate & Maintain San Luis Drain	41	117,534		31,814		27.07%		85,720
Total Direct O & M		12,654,493		5,884,564		46.50%		6,769,929
Safety Equipment Training	50	108,499		42,647		39.31%		65,853
IT Expense	51	951,475		373,606		39.27%		577,868
Warehousing	52	197,656		36,053		18.24%		161,603
SCADA	53	471,263		220,645		46.82%		250,618
Tracy Field Office Expense	54	486,372		250,684		51.54%		235,688
Direct Administrative/General Expense	56	1,738,369		260,181		14.97%		1,478,188
Indirect O & M LBAO Admin.	58	2,623,579		1,226,662		46.76%		1,396,917
Total Indirect Allocated to O & M		6,577,212		2,410,478		36.65%		4,166,735
Total SLDMWA O&M		19,231,706		8,295,042		43.13%		10,936,664

A. Does NOT include DWR Wheeling



# San Luis & Delta-Mendota Water Authority

## USBR Service Agreement portion of DMC

### Budget to Actual Paid/Pending Comparison Summary

March 1, 2025 through August 31, 2025

FAC 10/06/25 & BOD 10/09/25

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending		% of Budget		Budget Amount Remaining
Maintain Tracy Fish Facility	30	389,372		8,414		2.16%		380,958
Maintain Fish Release Site	32	-		-		0.00%		-
Operate & Maintain Tracy USBR	33	-		-		0.00%		-
Maintain Delta Cross Channel	44	10,187		7,915		77.70%		2,272
WAPA	45	-		405		0.00%		(405)
Total Direct USBR Facilities		399,559		16,734		4.19%		382,825
Safety Equipment Training	50	3,740		129		3.46%		3,610
IT Expense	51	32,794		1,132		3.45%		31,662
Warehousing	52	6,812		109		1.60%		6,703
SCADA	53	16,243		669		4.12%		15,574
Tracy Field Office Expense	54	16,763		760		4.53%		16,004
Direct Administrative/General Expense	56	59,915		788		1.32%		59,127
Indirect O & M LBAO Admin.	58	90,425		3,716		4.11%		86,709
Total Indirect Allocated USBR Facilities		226,693		7,303		3.22%		219,389
				24,037				
TOTAL USBR FACILITIES		626,251		24,037		3.84%		602,214

# San Luis & Delta-Mendota Water Authority

## DMC Indirect Cost Allocated to Special Projects

March 1, 2025 through August 31, 2025

FAC 10/06/25 & BOD 10/09/25

			Allocated To Date			
Safety Equipment Training	50		44			
IT Expense	51		381			
Warehousing	52		37			
SCADA	53		225			
Tracy Field Office Expense	54		256			
Direct Administrative/General Expense	56		266			
Indirect O & M LBAO Admin.	58		1,251			
Total Indirect Allocated to SPECIAL PROJECTS			2,460			
TOTAL INDIRECT ALLOCATED TO SPECIAL PROJECTS			2,460			

San Luis & Delta-Mendota Water Authority  
DMC without CIP / E O&M  
Budget to Actual Paid/Pending Comparison Summary  
March 1, 2025 through August 31, 2025  
FAC 10/06/25 & BOD 10/09/25

		FY Budget 3/1/25 - 2/28/26		Actual To Date Paid/Pending		% of Budget	Notes	Budget Amount Remaining
Operate & Maintain DMC	S/F 02	6,206,891		2,789,296		44.94%		3,417,595
Operate & Maintain Wasteways	S/F 04	90,136		38,474		42.68%		51,662
Mendota Pool	S/F 05	141,406		100,979		71.41%		40,426
Operate & Maintain JPP	S/F 11	3,287,271		1,598,319		48.62%		1,688,952
Intertie Maintenance	S/F 12	397,958	A	152,242		38.26%		245,716
Volta Wells Pumping	S/F 13	21,633		818		3.78%		20,815
Operate & Maintain O'Neill	S/F 19	2,391,665		1,172,622		49.03%		1,219,043
Maintain Tracy Fish Facility	USBR 30	389,372		8,414		2.16%		380,958
Operate & Maintain San Luis Drain	S/F 41	117,534		31,814		27.07%		85,720
Maintain Delta Cross Channel	USBR 44	10,187		7,915		77.70%		2,272
WAPA	USBR 45	-		405		0.00%		(405)
Safety Equipment Training	50	112,238		42,819		38.15%		69,419
IT Expense	51	984,268		375,120		38.11%		609,149
Warehousing	52	204,468		36,199		17.70%		168,269
SCADA	53	487,506		221,539		45.44%		265,967
Tracy Field Office Expense	54	503,136		251,700		50.03%		251,436
Direct Administrative/General Expense	56	1,798,284		261,235		14.53%		1,537,049
Indirect O & M LBAO Admin.	58	2,714,004		1,231,630		45.38%		1,482,374
TOTAL		19,857,957		8,321,540		41.91%		11,536,417
Total from Self-Funding - page 2		19,231,706		8,295,042		43.13%		10,936,665
Total from USBR - page 3		626,251		24,037		3.84%		602,213
Total from Special Projects - page 4		-		2,460				(2,460)
Totals		19,857,957		8,321,539				11,536,417
YTD %		50.00%						

A. Does NOT include DWR Wheeling

(1)

**San Luis & Delta-Mendota Water Authority**  
**DMC WITH CIP / E O & M With Indirect Allocated**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2025 through August 31, 2025**

FAC 10/06/25 & BOD 10/09/25

		Actual Paid/Pending Expense	% Direct Labor to Total Labor	Allocated Indirect Based on Direct Labor %	Total Expense  Direct & Indirect
Operate & Maintain DMC	S/F 02	2,789,295	37.98%	1,083,114	3,872,409 *
Operate & Maintain Wasteways	S/F 04	38,474	0.62%	17,619	56,093 *
Mendota Pool	S/F 05	100,979	1.62%	46,166	147,145 *
Operate & Maintain Jones Pumping Pl	S/F 11	1,598,319	24.18%	689,534	2,287,853 *
Intertie Maintenance	S/F 12	152,242	2.53%	72,169	224,411 *
Intertie DWR Conveyance	S/F 12	2,102,910	0.00%	-	2,102,910 *
Volta Wells Pumping	S/F 13	818	0.01%	374	1,192 *
Operate & Maintain O'Neill	S/F 19	1,172,622	17.08%	486,949	1,659,571 *
Maintain Tracy Fish Facility	USBR 30	8,414	0.13%	3,654	12,068
Operate & Maintain San Luis Drain	S/F 41	31,814	0.51%	14,553	46,367 *
Maintain Delta Cross Channel	USBR 44	7,915	0.12%	3,456	11,371
WAPA	45	405	0.01%	194	599
CIP	25	862,672	4.50%	128,374	991,046
EO&M & Scada Project	26	3,327,078	10.62%	302,863	3,629,941
SPECIAL PROJECTS	XX		0.09%	2,460	2,460
				2,851,479	15,045,436
			100.0%		
Safety Equipment Training	50	50,449			
IT Expense	51	441,958			
Warehousing	52	42,649			
Scada	53	261,012			
Tracy Field Office Expense	54	296,548			
Direct Administrative/General Expense	56	307,782			(4,620,988) less CIP&EO&M
Indirect O & M LBAO Admin.	58	1,451,081			(23,439) less USBR Facilities
Total Indirect to be Allocated			2,851,479		(2,460) less Special Projects
<b>TOTAL</b>		<b>15,045,436</b>			10,398,549 *SLDMWA O&M Costs
		includes intertie DWR conveyance			

**San Luis & Delta-Mendota Water Authority**  
**CIP / EO&M / PAT Grants**  
**Budget to Actual Paid/Pending Comparison Summary**  
**March 1, 2025 through August 31, 2025**  
FAC 10/06/25 & BOD 10/09/25

			FY Budget 3/1/25 - 2/28/26	Actual To Date Paid/Pending	% of Budget	Notes	Budget Amount Remaining
CIP-Unit Rewind	25	F4	-	3,000	0.00%		(3,000)
CIP OPP Rotor & Stator Rewind Design (All Units)	25	F5	593,781	-	0.00%		593,781
CIP JPP Exc System & Control Modernization Ph 3	25	F9	5,799,287	207,002	3.57%		5,592,285
CIP-DMC Subsidence Correction Project	25	I3	11,686,645	630,591	5.40%		11,056,054
CIP ONP Pump Bowl Replacement	25	J2	8,281,850	22,079	0.27%		8,259,771
CIP Floating Solar Project - 5 Year Pilot Study	25	P3	4,477,179	-	0.00%		4,477,179
Replacement Computer/Network Comm. Equip	D0		436,027	69,485	15.94%		366,542
Replacement Vehicles	D1		550,950	410,586	74.52%		140,365
Purchase New Heavy Equipment	D2		78,209	4,023	5.14%		74,187
All Facility Infrastructure Replacement	D3		249,293	17,645	7.08%		231,647
SCADA Replacement & Modernization Program	D4		272,625	45,558	16.71%		227,067
DMC O&M Road Maintenance Program	E6		582,159	20,846	3.58%		561,313
Main Transformer Rehabilitation	G3		1,800,000	791,209	43.96%		1,008,791
DMC Subsidence Correction Project	I3	26		291,834	0.00%		(291,834)
Unit Rewind	F4	26		169,547	0.00%		(169,547)
DMC Turnout Flowmeter Upgrade-Phase 2	I6			15	0.00%		(15)
JPP Purchase Wear Rings for Pumps	J1			167,698	0.00%		(167,698)
JPP Concrete Slab by Trashrake Dumpster	K1		-	557,441	0.00%		(557,441)
ONP Cooling Water System Rehabilitation Design	L0			133,161	0.00%		(133,161)
Electric Vehicle Charging Station	L1			44,078	0.00%		(44,078)
ONP Sand Filter System Rehabilitation Design	L2			2,606	0.00%		(2,606)
EO&M Program Management Services	L6		811,170	103,372	12.74%		707,797
Wharehouse Building Design & Construction	M0		779,523	3,828	0.49%		775,696
Rehab Coating on Pump Casing	M1			2,534	0.00%		(2,534)
Unit Valve Replacement	M10			669	0.00%		(669)
O&M Road Repair (Full Depth Rehab)	M11			29,581	0.00%		(29,581)
Machine Shop Crane Rehab	M5			147	0.00%		(147)
Motor Protect Relay Replace	M6			3,618	0.00%		(3,618)
Siphon Breaker Comm Upgrades	M7			25,770	0.00%		(25,770)
Trashrake Controls Modern	M8			14,218	0.00%		(14,218)
DCI U1 & U2 Restoration and Plant Electrical Upgrade	Q1		1,127,479	225,333	19.99%		902,146
OPP U5 Unplanned Shaft and Pump Repairs	Q2			177,336	0.00%		(177,336)
JPP U5 Leak Investigation & Repair	Q4		1,859,066	14,941	0.80%		1,844,123
<b>Total Direct CIP/EO&amp;M/PAT</b>			<b>39,385,243</b>	<b>4,189,751</b>	<b>10.64%</b>		<b>35,195,492</b>
Safety Equipment Training	50		19,849	7,630	38.44%		12,219
IT Expense	51		174,069	66,838	38.40%		107,231
Warehousing	52		36,160	6,450	17.84%		29,710
SCADA	53		86,216	39,474	45.78%		46,742
Tracy Field Office Expense	54		88,980	44,847	50.40%		44,133
Direct Administrative/General Expense	56		318,028	46,546	14.64%		271,482
Indirect O & M LBAO Admin.	58		479,974	219,451	45.72%		260,523
<b>Total Indirect Allocated to CIP/EO&amp;M/PAT</b>			<b>1,203,276</b>	<b>431,236</b>	<b>35.84%</b>		<b>772,040</b>
<b>Total CIP / EO&amp;M / PAT</b>			<b>40,588,519</b>	<b>4,620,987</b>	<b>11.38%</b>		<b>35,967,532</b>