SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FY2026 TO FY2027 COMPARISON
WRC 12/8/25
Draft 1

		A	B	C	D (D = C - B)	
	Direct Expenses	*FY 2026 Budget*	*FY 2026 Projected Actual*	*FY 2027 Draft 1*	*VARIANCE FY 2026 Compared to FY2027 Increase (Decrease)*	
	Legal:					
1	Kronick Moskovitz et al	$ 922,500	$ 886,727	$ 820,000	$ (66,727)	1
2	Kronick Moskovitz et al (annual costs)	$ 8,500	$ 9,050	$ 8,000	$ (1,050)	2
3	Pioneer Law Group / Matarazzo Law	$ 197,500	$ 66,343	$ 115,000	$ 48,657	3
4	Baker Manock & Jensen	$ 141,000	$ 140,000	$ 178,500	$ 38,500	4
5	Cotchett, Pitre & McCarthy	$ 30,000	$ -	$ -	$ -	5
6	Kahn, Soares & Conway	$ 10,000	$ 7,500	$ -	$ (7,500)	6
7	Misc. Legal Support	$ 141,430	$ 136,430	$ 200,000	$ 63,570	7
8	Technical Legal Support	$ 100,000	$ 75,000	$ 102,500	$ 27,500	8
9	Legal Contingency	$ 200,000	$ -	$ 200,000	$ 200,000	9
	Sub Total Legal:	**$ 1,750,930**	**$ 1,321,050**	**$ 1,624,000**	**$ 302,950**	
	Technical:					
10	Grant Program	$ 175,000	$ 40,000	$ 60,000	$ 20,000	10
11	Science Program	$ 591,250	$ 175,000	$ 661,000	$ 486,000	11
12	Previous Technical Project Commitment	$ 265,000	$ 61,000	$ 339,000	$ 278,000	12
	Sub Total Technical:	**$ 1,031,250**	**$ 276,000**	**$ 1,060,000**	**$ 784,000**	
	Legislative Advocacy/Public Information Representation:					
13	Federal Representation	$ 480,000	$ 360,095	$ 480,000	$ 119,905	13
14	State Representation	$ 249,000	$ 249,000	$ 249,000	$ -	14
15	Public Information / Communication	$ 323,200	$ 300,000	$ 353,840	$ 53,840	15
	Sub Total Legislative Advocacy/PIP	**$ 1,052,200**	**$ 909,095**	**$ 1,082,840**	**$ 173,745**	
	Other Professional Services:					
16	SGMA Services	$ 1,942,201	$ 1,501,282	$ 2,172,500	$ 671,218	16
17	Integrated Regional Water Management	$ 87,977	$ 43,046	$ 35,000	$ (8,046)	17
18	Mizuno Consulting	$ 48,750	$ 37,000	$ 15,000	$ (22,000)	18
19	Previous BF Sisk Dam Raise Commitment**	$ 1,000,000	$ -	$ -	$ -	19
20	Additional BF Sisk Dam Raise Commitment**	$ 2,800,000	$ 4,000,000	$ 4,000,000	$ -	20
	Sub Total Other Professional Services:	**$ 5,878,928**	**$ 5,581,328**	**$ 6,222,500**	**$ 641,172**	
	Grassland Basin Drainage:					
21	GBD Specific	$ 919,538	$ 711,625	$ 806,181	$ 94,556	21
22	New UA Mud Slough Mitigation	$ 50,000	$ -	$ 50,000	$ 50,000	22
23	Biological Monitoring	$ 221,000	$ 257,000	$ 221,000	$ (36,000)	23
24	Groundwater WDR Specific	$ 488,711	$ 245,000	$ 428,082	$ 183,082	24
	Sub Total GBD Specific:	**$ 1,679,249**	**$ 1,213,625**	**$ 1,505,263**	**$ 291,638**	
	OTHER:					
25	Executive Director	$ 353,683	$ 360,500	$ 485,053	$ 124,553	25
26	Executive Secretary	$ 58,222	$ 58,000	$ 60,260	$ 2,260	26
27	General Counsel	$ 309,146	$ 224,229	$ 328,685	$ 104,456	27
28	Water Policy Director	$ 218,894	$ 183,460	$ 329,128	$ 145,668	28
29	Special Programs Manager	$ 236,608	$ 182,000	$ 122,445	$ (59,555)	29
30	Deputy General Counsel	$ 190,724	$ 195,615	$ 202,663	$ 7,048	30
31	In-House Staff	$ 220,851	$ 139,872	$ 182,039	$ 42,167	31
32	Law/Policy Clerk	$ 25,000	$ 8,000	$ 32,500	$ 24,500	32
33	Los Banos Administrative Office (LBAO)	$ 50,000	$ 50,000	$ 50,000	$ -	33
34	Dissolved Oxygen Aerator	$ 12,500	$ 12,500	$ 12,500	$ -	34
35	Other Services & Expenses	$ 22,000	$ 4,000	$ 10,000	$ 6,000	35
36	License & Continuing Education	$ 2,000	$ 1,500	$ 1,500	$ -	36
37	Organizational Membership	$ 114,600	$ 114,600	$ 134,600	$ 20,000	37
38	Conferences & Training	$ 33,000	$ 9,000	$ 30,000	$ 21,000	38
39	Travel/Mileage	$ 166,267	$ 107,950	$ 159,000	$ 51,050	39
40	Group Meetings	$ 22,058	$ 10,080	$ 11,500	$ 1,420	40
41	Telephone	$ 2,080	$ 2,538	$ 2,100	$ (438)	41
	Sub Total Other:	**$ 2,037,633**	**$ 1,663,844**	**$ 2,153,973**	**$ 490,129**	
	Grand Total Direct Expenditures	**$ 13,430,190**	**$ 10,964,942**	**$ 13,648,576**	**$ 2,683,634**	
		(A)	(B)	(C)	(D)	

(A) Total FY26 Budget
(B) Total FY26 Projected Actual
(C) Total FY27 Proposed Final Budget
(D) Total reflects variance between FY27 Proposed Final Budget and FY26 Projected Actuals

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FY26 PROJECTED ACTUAL SUMMARY
WRC 12/8/25

Draft 1

FY26 PROJECTED ACTUAL SUMMARY

#	Direct Expenses	Total	General Membership (03)	Leg Ops (05)	Contract Renewal Coordinator (35)	Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3	GBD Dr #3A (22)	SGMA Coordinateds (63)	SGMA Northern Delta-Mendota Region (64)	SGMA Central Delta-Mendota Region (65)	IRWM (67)	Los Vaqueros Reservoir Expansion Proj (68)	Exchange Contractor 5 Year Transfer (44)	Long-Term North to South Water Transfers (56)	North to South Water Transfers (57)	B.F.Sisk Dam Raise & Reservoir Expansion Proj (69)	DHCCP (16)
			03	05	35	28	22	63	64	65	67	68	44	56	57	69	16
	Legal:																
1	Kronick Moskovitz et al	$ 886,727		$ 880,000	$ 909	$ 4,200								$ 118	$ 1,500		
2	Kronick Moskovitz et al (annual costs)	$ 9,050		$ 9,000										$ -	$ 50		
3	Pioneer Law Group / Matarazzo Law	$ 66,343		$ 20,000		$ 147	$ 1,000							$ 196	$ 45,000		
4	Baker Manock & Jensen	$ 140,000						$ 100,000	$ 18,000	$ 22,000	$ -						
5	Cotchett, Pitre & McCarthy	$ -					$ -										
6	Kahn, Soares & Conway	$ 7,500					$ 7,500										
7	Misc. Legal Support	$ 136,430					$ 5,000									$ 131,430	
8	Technical Legal Support	$ 75,000		$ 75,000													
9	Legal Contingency	$ -		$ -													
	Sub Total	**$ 1,321,050**	**$ -**	**$ 984,000**	**$ 909**	**$ 4,347**	**$ 13,500**	**$ 100,000**	**$ 18,000**	**$ 22,000**	**$ -**	**$ -**	**$ -**	**$ 314**	**$ 46,550**	**$ 131,430**	**$ -**
	Technical:																
10	Grant Program	$ 40,000		$ 40,000													
11	Science Program	$ 175,000		$ 175,000													
12	Previous Technical Project Commitment	$ 61,000		$ 61,000													
	Sub Total	**$ 276,000**	**$ -**	**$ 276,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Legislative Advocacy/Public Information Representation:																
13	Federal Representation	$ 360,095		$ 360,095													
14	State Representation	$ 249,000		$ 249,000													
15	Public Information / Communication	$ 300,000	$ 300,000														
	Sub Total	**$ 909,095**	**$ 300,000**	**$ 609,095**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	Other Professional Services:																
16	SGMA Services	$ 1,501,282						$ 955,399	$ 282,121	$ 263,762							
17	Integrated Regional Water Management	$ 43,046									$ 43,046						
18	Mizuno Consulting	$ 37,000				$ 15,000							$ 15,000	$ -	$ 7,000		
19	Previous BF Sisk Dam Raise Commitment	$ -														$ -	
20	Additional BF Sisk Dam Raise Commitment***	$ 4,000,000														$ 4,000,000	
	Sub Total	**$ 5,581,328**	**$ -**	**$ -**	**$ -**	**$ 15,000**	**$ -**	**$ 955,399**	**$ 282,121**	**$ 263,762**	**$ 43,046**	**$ -**	**$ 15,000**	**$ -**	**$ 7,000**	**$ 4,000,000**	**$ -**
	Grassland Basin Drainage:																
21	GBD Specific	$ 711,625					$ 711,625										
22	New UA Mud Slough Mitigation	$ -					$ -										
23	Biological Monitoring	$ 257,000					$ 257,000										
24	Groundwater WDR Specific	$ 245,000					$ 245,000										
	Sub Total	**$ 1,213,625**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,213,625**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	OTHER:																
25	Executive Director	$ 360,500	$ 287,800	$ 71,950				$ 750	$ -	$ -	$ -						
26	Executive Secretary	$ 58,000	$ 30,000	$ 28,000													
27	General Counsel	$ 224,229	$ 164,652	$ 41,163			$ 239	$ 134	$ -	$ -	$ -	$ 300	$ 291	$ -	$ 1,450	$ 16,000	
28	Water Policy Director	$ 183,460	$ -	$ 146,960				$ 20,000	$ 8,000	$ 6,000	$ 2,500						
29	Special Programs Manager	$ 182,000	$ 14,500	$ 155,000									$ 2,500		$ 10,000		
30	Deputy General Counsel	$ 195,615	$ 60,000	$ 124,985		$ 5,450	$ 203						$ 2,934	$ 2,043	$ -		
31	In-House Staff	$ 139,872	$ 25,000	$ 14,023	$ 65	$ 3,000	$ 2,988	$ 2,600	$ 19,091	$ 16,391	$ 158	$ 65	$ 5,000	$ 425	$ 1,000	$ 50,000	$ 65
32	Law Policy Clerk	$ 8,000		$ 8,000													
33	Los Banos Administrative Office (LBAO)	$ 50,000	$ 50,000														
34	Dissolved Oxygen Aerator	$ 12,500		$ 6,250			$ 6,250										
35	Other Services & Expenses	$ 4,000	$ 3,000	$ 1,000				$ -			$ -						
36	License & Continuing Education	$ 1,500	$ 500	$ 1,000													
37	Organizational Membership	$ 114,600	$ 114,600														
38	Conferences & Training	$ 9,000	$ 6,000	$ 3,000				$ -	$ -	$ -	$ -						
39	Travel/Mileage	$ 107,950	$ 45,000	$ 60,000				$ 150	$ 250	$ 50	$ -					$ 2,500	
40	Group Meetings	$ 10,080	$ 8,000	$ 1,000				$ 500	$ 200	$ 200	$ -		$ 180			$ -	
41	Telephone	$ 2,538	$ 1,849	$ 689				$ -	$ -	$ -	$ -						
	Sub Total	**$ 1,663,844**	**$ 810,901**	**$ 663,020**	**$ 65**	**$ 8,450**	**$ 9,681**	**$ 24,135**	**$ 27,541**	**$ 22,641**	**$ 2,658**	**$ 365**	**$ 10,905**	**$ 2,467**	**$ 12,450**	**$ 68,500**	**$ 65**
	Total Expenditures	**$ 10,964,942**	**$ 1,110,901**	**$ 2,532,115**	**$ 974**	**$ 27,797**	**$ 1,236,805**	**$ 1,079,534**	**$ 327,662**	**$ 308,403**	**$ 45,704**	**$ 365**	**$ 25,905**	**$ 2,782**	**$ 66,000**	**$ 4,199,930**	**$ 65**

Subject to rounding

SAN LUIS & DELTA-MENDOTA WATER AUTHORITY
FY27 BUDGET EXPENDITURE SUMMARY
WRC 12/8/25
Draft 1

FY27 BUDGET EXPENDITURE SUMMARY

			03	05	28	22	63	64	65	67	44	57	58	69	16	
	Direct Expenses	Total	General Membership (03)	Leg Ops (05)	Yuba Co. Water Trans. (28) Sub Fund of Leg/Op#3	GBD Dr #3A (22)	SGMA Coordinated (63)	SGMA Northern Delta-Mendota Region (64)	SGMA Central Delta-Mendota Region (65)	IRWM (67)	Exchange Contractor 5 Year Transfer (44)	North to South Water Transfers (57)	Long Term Yuba Co Water Transfers (58)	B.F. Sisk Dam Raise & Reservoir Expansion Proj (69)	DHCCP (16)	
	Legal:															
1	Kronick Moskovitz et al	$ 820,000		$ 800,000								$ 20,000				1
2	Kronick Moskovitz et al (annual costs)	$ 8,000		$ 7,000								$ 1,000				2
3	Matarazzo Law	$ 115,000		$ 65,000								$ 50,000				3
4	Baker Manock & Jensen	$ 178,500					$ 130,000	$ 20,000	$ 27,500	$ 1,000						4
5	Cotchett, Pitre & McCarthy	$ -														5
6	Kahn, Soares & Conway	$ -														6
7	Misc. Legal Support	$ 200,000				$ 20,000								$ 180,000		7
8	Technical Legal Support	$ 102,500		$ 100,000								$ 2,500				8
9	Legal Contingency	$ 200,000		$ 200,000												9
	Sub Total	**$ 1,624,000**	**$ -**	**$ 1,172,000**	**$ -**	**$ 20,000**	**$ 130,000**	**$ 20,000**	**$ 27,500**	**$ 1,000**	**$ -**	**$ 73,500**	**$ -**	**$ 180,000**	**$ -**	
	Technical:															
10	Grant Program	$ 60,000		$ 60,000												
11	Science Program	$ 661,000		$ 661,000												11
12	Previous Technical Project Commitment	$ 339,000		$ 339,000												12
	Sub Total	**$ 1,060,000**	**$ -**	**$ 1,060,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	Legislative Advocacy/Public Information Representation:															
13	Federal Representation	$ 480,000		$ 480,000												13
14	State Representation	$ 249,000		$ 249,000												14
15	Public Information / Communication	$ 353,840	$ 353,840													15
	Sub Total	**$ 1,082,840**	**$ 353,840**	**$ 729,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	Other Professional Services:															
16	SGMA Services	$ 2,172,500					$ 1,462,500	$ 355,000	$ 355,000							16
17	Integrated Regional Water Management	$ 35,000								$ 35,000						17
18	Mizuno Consulting	$ 15,000			$ 5,000						$ 10,000					18
19	Previous BF Sisk Dam Raise Commitment	$ -														19
20	Additional BF Sisk Dam Raise Commitment***	$ 4,000,000												$ 4,000,000		20
	Sub Total	**$ 6,222,500**	**$ -**	**$ -**	**$ 5,000**	**$ -**	**$ 1,462,500**	**$ 355,000**	**$ 355,000**	**$ 35,000**	**$ 10,000**	**$ -**	**$ -**	**$ 4,000,000**	**$ -**	
	Grassland Basin Drainage:															
21	GBD Specific	$ 806,181				$ 806,181										21
22	New UA Mud Slough Mitigation	$ 50,000				$ 50,000										22
23	Biological Monitoring	$ 221,000				$ 221,000										23
24	Groundwater WDR Specific	$ 428,082				$ 428,082										24
	Sub Total	**$ 1,505,263**	**$ -**	**$ -**	**$ -**	**$ 1,505,263**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	
	OTHER:															
25	Executive Director	$ 485,053	$ 388,043	$ 97,011												25
26	Executive Secretary	$ 60,260	$ 30,130	$ 30,130												26
27	General Counsel	$ 328,685	$ 255,644	$ 54,781										$ 18,260		27
28	Water Policy Director	$ 329,128	$ 151,893	$ 151,893						$ 25,343						28
29	Special Programs Manager	$ 122,445	$ 61,222	$ 61,222												29
30	Deputy General Counsel	$ 202,663	$ 60,536	$ 118,440		$ 5,264					$ 5,264	$ 7,896	$ 5,264			30
31	In-House Staff	$ 182,039	$ 52,000	$ 32,500	$ 169	$ 3,900	$ 5,200	$ 6,500	$ 6,500	$ 3,250	$ 6,500	$ 325	$ -	$ 65,000	$ 195	31
32	Law Policy Clerk	$ 32,500		$ 32,500												32
33	Los Banos Administrative Office (LBAO)	$ 50,000	$ 50,000													33
34	Dissolved Oxygen Aerator	$ 12,500		$ 6,250		$ 6,250										34
35	Other Services & Expenses	$ 10,000	$ 5,000	$ 5,000												35
36	License & Continuing Education	$ 1,500	$ 1,000	$ 500												36
37	Organizational Membership	$ 134,600	$ 134,600													37
38	Conferences & Training	$ 30,000	$ 20,000	$ 10,000												38
39	Travel/Mileage	$ 159,000	$ 70,000	$ 85,000						$ 1,500				$ 2,500		39
40	Group Meetings	$ 11,500	$ 5,000	$ 6,000						$ 500						40
41	Telephone	$ 2,100	$ 1,500	$ 600												41
	Sub Total	**$ 2,153,973**	**$ 1,286,567**	**$ 691,826**	**$ 169**	**$ 15,414**	**$ 5,200**	**$ 6,500**	**$ 6,500**	**$ 30,593**	**$ 11,764**	**$ 8,221**	**$ 5,264**	**$ 85,760**	**$ 195**	
	Total Expenditures	**$ 13,648,576**	**$ 1,640,407**	**$ 3,652,826**	**$ 5,169**	**$ 1,540,677**	**$ 1,597,700**	**$ 381,500**	**$ 389,000**	**$ 66,593**	**$ 21,764**	**$ 81,721**	**$ 5,264**	**$ 4,265,760**	**$ 195**	