



**CHINO BASIN WATERMASTER  
PROPOSED ANNUAL BUDGET - DETAIL  
FISCAL YEAR 2025-2026**

**ATTACHMENT 1**

	A		B	C	D = C-A	E = D/A
	FY 2024/25 Approved Budget	YTD Actual 2/28/25	FY 2024/25 Projected Ending	FY 2025/26 Proposed Budget	Budget Variance (\$)	Budget Variance (%)
<b>Revenue</b>						
<b>Administration Revenue</b>						
<b>4000 Mutual Agency Revenue</b>						
4040 · Cooperative Agreement	191,070	191,073	191,073	195,850	4,780	3%
Local Agency Subsidies	191,070	191,073	191,073	195,850	4,780	3%
<b>4110 Appropriative Pool Assessments</b>						
4111 · Gross Administration	2,593,450	2,438,156	2,438,156	2,459,613	(133,837)	-5%
4111.2 · OBMP - Adm Assessment	4,481,220	4,212,652	4,212,652	3,161,993	(1,319,227)	-29%
4111.3 · App Pool - Special Assessments	-	-	-	-	-	0%
4112 · Agric. Pool Transfer	613,510	760,153	760,153	673,425	59,915	10%
4113 · OBMP - Ag Pool Water Reall	1,060,080	1,313,461	1,313,461	865,732	(194,348)	-18%
4114 · Ag Pool Admin & Legal Services	-	-	-	-	-	0%
4114.5 · PY - Ag Pool Admin & Legal	-	67,702	67,702	-	-	0%
4115 · Recharge Improvement Payment	-	-	-	396,600	396,600	0%
4116 · Recharge Debt Payment	772,770	772,770	772,770	687,653	(85,117)	-11%
Admin Assessments-Appropriative Pool	9,521,030	9,564,894	9,564,894	8,245,016	(1,276,014)	-13%
<b>4120 Non-Agricultural Pool Assessments</b>						
4123 · Non-Agricultural Pool	114,650	123,529	123,529	122,863	8,213	7%
4123.3 · Non-Ag Pool-Special Assessment	-	31,000	31,000	-	-	0%
4124 · OBMP Adm Assessment	198,100	213,433	213,433	157,949	(40,151)	-20%
Admin Assessments-Non-Ag Pool	312,750	367,962	367,962	280,812	(31,938)	-10%
<b>Total Administration Revenue</b>	<b>10,024,850</b>	<b>10,123,929</b>	<b>10,123,929</b>	<b>8,721,678</b>	<b>(1,303,172)</b>	<b>-13%</b>
<b>Other Revenue</b>						
<b>4225 · Interest Income</b>						
4225 · Interest Income	478,500	243,365	365,047	397,520	(80,980)	-17%
<b>4730 Prorated Interest Income</b>						
4731 · Interest - Agri. Pool	-	36,675	-	-	-	0%
4732 · Interest - Approp. Pool	-	11,528	-	-	-	0%
4733 · Interest - Non-Ag Pool	-	1,826	-	-	-	0%
4738 · Interest - Replenishment	-	3,565	-	-	-	0%
Interest Income	478,500	296,958	365,047	397,520	(80,980)	-17%
Miscellaneous Income	-	1,468	-	-	-	0%
<b>Total Other Revenue</b>	<b>478,500</b>	<b>298,425</b>	<b>365,047</b>	<b>397,520</b>	<b>(80,980)</b>	<b>-17%</b>
<b>Total Revenue</b>	<b>10,503,350</b>	<b>10,422,355</b>	<b>10,488,976</b>	<b>9,119,198</b>	<b>(1,384,152)</b>	<b>-13%</b>
<b>Expenses</b>						
<b>Judgment Administration Expense</b>						
<b>5900 Judgment Administration Costs</b>						
5901.1 · Admin-Doc. Review-WM Staff	93,860	41,200	64,375	74,466	(19,394)	-21%
5901.3 · Admin-Field Work-WM Staff	11,860	1,716	2,681	14,357	2,497	21%
5901.5 · Admin-General-WM Staff	81,090	6,381	9,970	55,535	(25,555)	-32%
5901.7 · Admin-Meeting-WM Staff	39,710	24,182	37,785	45,648	5,938	15%
5901.8 · Admin-Meeting - West Yost	37,066	-	-	38,909	1,843	5%
5901.9 · Admin-Reporting-WM Staff	13,890	3,557	5,558	21,742	7,852	57%
5906.71 · Admin-Data Req-CBWM Staff	101,048	38,822	60,659	109,124	8,076	8%
5906.72 · Admin-Data Req-Non CBWM Staff	37,008	33,399	52,186	56,483	19,475	53%
5910 · Court Coordination/Attend-WM	16,970	3,345	5,227	28,837	11,867	70%
5911 · Exhibit G-WM Staff	6,400	1,588	2,482	6,396	(4)	0%
5921 · Production Monitoring-WM Staff	5,440	60	94	9,471	4,031	74%
5925 · Ag Prod & Estimation-West Yost	31,096	19,707	30,791	31,992	896	3%
5931 · Recharge Applications-WM Staff	-	2,146	3,353	33,092	33,092	0%
5935 · Admin-Mat'l Phy Inj Requests	39,459	1,488	2,324	41,668	2,209	6%
5941 · Reporting-WM Staff	2,140	1,648	2,575	44,602	42,462	1984%
5945 · WM Annual Report Prep-West Yost	16,924	12,659	19,779	17,762	838	5%
5951 · Rules & Regs-WM Staff	11,260	-	-	11,350	90	1%
5961 · Safe Yield-WM Staff	9,510	25,016	39,087	106,006	96,496	1015%



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<i>Proposed Annual Budget - Detail</i>	FY 2024/25 Approved Budget	YTD Actual 2/28/25	FY 2024/25 Projected Ending	FY 2025/26 Proposed Budget	Budget Variance (\$)	Budget Variance (%)
56 5965 · Support Data Collect-West Yost	39,659	-	-	17,302	(22,357)	-56%
57 5971 · Storage Agreements-WM Staff	13,000	6,190	9,672	20,671	7,671	59%
58 5981 · Water Acct/Database-WM Staff	108,290	63,747	99,605	112,036	3,746	3%
59 5991 · Water Transactions-WM Staff	5,330	4,703	7,349	13,062	7,732	145%
60 Judgment Administration Costs	721,010	291,553	455,552	910,511	189,501	26%
61 <b>6010 Administration Salary Costs</b>						
62 6010.01 · Payroll Severance	-	5,331	5,331	-	-	
63 6011.11 · WM Staff - Overtime	18,000	6,442	9,677	18,000	-	0%
64 6011.10 · Accounting-WM Staff	278,330	147,024	229,725	280,410	2,080	1%
65 6011.15 · Building Admin-WM Staff	31,200	45,504	71,100	31,040	(160)	-1%
66 6011.20 · Conference/Seminar-WM Staff	58,530	31,595	49,368	50,660	(7,870)	-13%
67 6011.25 · Document Review-WM Staff	2,620	26,853	41,957	54,110	51,490	1965%
68 6011.30 · Field Work-WM Staff	-	1,563	2,443	-	-	0%
69 6011.50 · General-WM Staff	362,560	204,939	320,217	278,870	(83,690)	-23%
70 6011.60 · HR-WM Staff	50,450	92,236	144,119	100,980	50,530	100%
71 6011.70 · IT-WM Staff	34,070	48,852	76,331	72,830	38,760	114%
72 6011.80 · Meeting-WM Staff	39,760	64,207	100,324	93,640	53,880	136%
73 6011.90 · Team Building-WM Staff	41,550	16,022	25,034	33,490	(8,060)	-19%
74 6011.95 · Training-Give/Receive-WM Staff	64,160	25,123	39,254	79,580	15,420	24%
75 6012 · Payroll Services	6,640	5,189	5,789	2,500	(4,140)	-62%
76 6013 · Human Resources Services	15,000	-	-	-	(15,000)	-100%
77 6015.5 · Retention Bonus Payment - GM	-	13,889	13,889	-	-	0%
78 6016 · New Employee Search Costs	3,210	2,452	2,980	3,480	270	8%
79 6017 · Temporary Services	26,040	24,229	38,751	28,250	2,210	8%
80 6018 Fringe Benefits	1,039,610	673,219	1,051,904	1,134,070	94,460	9%
81 60199 · Payroll Burden Allocated	(1,039,610)	(609,610)	(952,516)	(1,134,070)	(94,460)	9%
82 Administration Salary Costs	1,032,120	825,058	1,275,675	1,127,840	95,720	9%
83 <b>6020 Office Building Expense</b>						
84 6021 · Office Lease	140,720	94,871	141,779	142,835	2,115	2%
85 6022 · Telephone	17,680	7,484	11,969	17,680	-	0%
86 6023 · Office Utilities	24,740	23,240	30,499	32,020	7,280	29%
87 6024 · Building Repair & Maintenance	34,400	13,915	20,452	34,400	-	0%
88 6025 · Building Renovations	15,930	22,517	22,517	15,930	-	0%
89 6027 · Other Building Expense	1,000	300	300	1,000	-	0%
90 Office Building Expense	234,470	162,327	227,516	243,865	9,395	4%
91 <b>6030 Office Supplies &amp; Equip.</b>						
92 6031.1 · Copy Paper	750	234	234	750	-	0%
93 6031.7 · General Office Supplies	24,610	9,177	13,766	26,700	2,090	8%
94 6036 · Minor Office Furniture	5,000	608	1,162	5,000	-	0%
95 6038 · Other Office Equipment	2,000	-	-	-	(2,000)	-100%
96 6039.1 · Banking Service Charges	14,400	7,797	11,696	10,000	(4,400)	-31%
97 6141.1 · Meeting Supplies	8,970	3,747	5,620	8,970	-	0%
98 6147 · Other Admin Expenses	660	2,643	2,643	660	-	0%
99 Office Supplies & Equip.	56,390	24,207	35,122	52,080	(4,310)	-8%
100 <b>6040 Postage &amp; Printing Costs</b>						
101 6042 · Postage - General	4,780	2,799	4,198	5,190	410	9%
102 6043 · Copy Machine Lease	24,190	12,873	19,310	20,000	(4,190)	-17%
103 6045 · Printing	3,000	-	-	1,500	(1,500)	-50%
104 6046 · Legal Publications/Services	980	-	-	500	(480)	-49%
105 Postage and Printing Costs	32,950	15,672	23,508	27,190	(5,760)	-17%
106 <b>6050 Information Services</b>						
107 6052.2 · Database Services	91,000	10,438	15,656	91,000	-	0%
108 6052.4 · IT Managed Services	59,840	27,767	41,650	51,000	(8,840)	-15%
109 6052.5 · IT Data Backup/Storage	23,280	14,537	21,806	22,000	(1,280)	-5%
110 6053 · Internet Expense	12,610	9,171	13,757	15,600	2,990	24%
111 6054 · Computer Software	20,000	4,346	6,519	20,000	-	0%



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112	6055 · Computer Hardware	20,000	8,885	13,327	20,000	-	0%	
113	6056 · Website Services	4,800	1,610	2,415	4,800	-	0%	
114	6057 · Computer Maintenance	1,000	-	-	-	(1,000)	-100%	
115	Information Services	232,530	76,754	115,131	224,400	(8,130)	-3%	
116	<b>6060 WM Special Contract Services</b>							
117	6061.1 · Accounting Services Consultant	50,000	617	6,027	50,000	-	0%	
118	6061.2 · HRIS System	2,890	1,823	2,739	4,800	1,910	66%	
119	6061.3 · Annual Report Services	25,200	22,201	22,201	25,000	(200)	-1%	
120	6061.5 · Court Filing Services	2,000	-	-	-	(2,000)	-100%	
121	6062 · Audit Services - Other	18,750	16,775	16,775	19,450	700	4%	
122	6062.5 · Audit Support Services	4,620	3,060	3,060	1,700	(2,920)	-63%	
123	6068 · Hearing Officer	8,000	-	-	8,000	-	0%	
124	WM Special Contract Services	111,460	44,476	50,802	108,950	(2,510)	-2%	
125	<b>6070 Watermaster Legal Services</b>							
126	6071 · BHFS Legal - Court Coordination	144,040	102,084	153,126	76,000	(68,040)	-47%	
127	6072 · BHFS Legal - Rules & Regs	10,500	-	-	10,495	(5)	0%	
128	6073 · BHFS Legal - Personnel Matters	28,150	256,490	256,490	28,150	-	0%	
129	6074 · BHFS Legal - Interagency Issues	40,540	-	-	40,536	(4)	0%	
130	6077 · BHFS Legal - Party Status Maint	13,590	-	-	13,590	-	0%	
131	6078 · BHFS Legal - Miscellaneous	177,240	78,108	117,162	177,240	-	0%	
132	6078.25 · Ely 3 Basin Investigation	-	-	-	-	-	0%	
133	Watermaster Legal Services	414,060	436,682	526,778	346,011	(68,049)	-16%	
134	<b>6080 Insurance Expense</b>							
135	6085 · Business Insurance Package	50,690	38,572	51,685	55,000	4,310	9%	
136	6086 · Position Bond Insurance	260	-	-	-	(260)	-100%	
137	Insurance Expense	50,950	38,572	51,685	55,000	4,050	8%	
138	<b>6110 Dues and Subscriptions</b>							
139	6111 · Membership Dues	25,000	18,398	20,018	40,000	15,000	60%	
140	6112 · Subscriptions/Publications	900	1,304	3,479	900	-	0%	
141	Dues and Subscriptions	25,900	19,702	23,496	40,900	15,000	58%	
142	<b>6150 Field Supplies &amp; Equipment</b>							
143	6151 · Small Tools & Equipment	450	531	531	1,000	550	122%	
144	6152 · Safety Shoes	800	-	-	800	-	0%	
145	6154 · Uniforms	1,950	504	504	2,100	150	8%	
146	Field Supplies & Equipment	3,200	1,035	1,035	3,900	700	22%	
147	<b>6170 Travel &amp; Transportation</b>							
148	6171.1 · Vehicle Allowance	20,400	12,800	19,200	20,400	-	0%	
149	6172 · Rental Vehicle	1,000	-	-	1,000	-	0%	
150	6173 · Airfare/Mileage	5,000	272	408	5,000	-	0%	
151	6174 · Public Transportation	120	-	-	-	(120)	-100%	
152	6175 · Vehicle Fuel	3,320	1,371	2,056	3,600	280	8%	
153	6177 · Vehicle Repairs & Maintenance	5,120	1,183	1,775	5,600	480	9%	
154	6179 · Vehicle Purchase(s)	70,000	65,731	-	-	(70,000)	-100%	
154	Travel and Transportation	104,960	81,357	23,439	35,600	(69,360)	-66%	
156	<b>6190 Conferences &amp; Seminars</b>							
157	6191 · Conferences - General	15,000	7,006	9,102	15,000	-	0%	
158	6193 · Employee Training	34,370	4,967	8,370	34,370	-	0%	
159	Conferences and Seminars	49,370	11,973	17,472	49,370	-	0%	
160	<b>6200 Advisory Committee Expenses</b>							
161	6201 · WM Staff Salaries	82,850	17,158	26,809	61,397	(21,453)	-26%	
162	6206 · West Yost-Eng. Serv.-Advisory	23,510	4,257	6,386	22,624	(886)	-4%	
163	6275 · BHFS Legal - Advisory Committee	27,770	5,583	8,375	27,764	(6)	0%	
164	Advisory Committee Expenses	134,130	26,998	41,570	111,785	(22,345)	-17%	
165	<b>6300 Watermaster Board Expenses</b>							
166	6301 · WM Staff Salaries	83,910	60,410	94,390	101,669	17,759	21%	



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167	6306 · West Yost-Eng. Services-Board	23,510	12,231	25,512	22,624	(886)	-4%	
168	6311 · Board Member Compensation	40,000	14,375	33,625	40,000	-	0%	
169	6312 · Board Meeting Expenses	8,650	4,890	5,043	8,650	-	0%	
170	6313 · Board Member Expenses	300	-	-	300	-	0%	
171	6375 · BHFS Legal - Board Meeting	88,705	31,673	50,270	88,704	(1)	0%	
172	6375.1 · BHFS Legal - Board Workshop(s)	29,215	-	-	29,215	-	0%	
173	6375.2 · Board Workshop Expenses-Misc.	14,000	-	-	40,000	26,000	186%	
174	Watermaster Board Expenses	288,290	123,578	208,840	331,162	42,872	15%	
175	<b>8300 Appropriative Pool Administration</b>							
176	8301 · WM Staff Salaries	67,280	73,577	114,964	89,707	22,427	33%	
177	8306 · West Yost-Eng. Services-AP	23,510	10,880	15,799	22,624	(886)	-4%	
178	8367 · Legal Service	-	74,269	74,269	-	-	0%	
179	8375 · BHFS Legal - Appropriative Pool	34,710	6,487	10,589	34,705	(5)	0%	
180	Appropriative Pool Administration	125,500	165,212	215,621	147,036	21,536	17%	
181	<b>8400 Agricultural Pool Administration</b>							
182	8401 · WM Staff	66,005	20,270	31,672	83,199	17,194	26%	
183	8406 · West Yost-Eng. Services-OAP	23,510	10,156	15,234	22,624	(886)	-4%	
184	8467 · Ag Legal & Technical Services	-	78,000	117,000	-	-	0%	
185	8470 · Ag Meeting Attend -Special	-	13,375	20,063	-	-	0%	
186	8471 · Ag Pool Expense	-	9,454	14,181	-	-	0%	
187	8475 · BHFS Legal - Agricultural Pool	34,705	6,487	9,730	34,705	-	0%	
188	Agricultural Pool Administration	124,220	137,742	207,880	140,528	16,308	13%	
189	<b>8500 Non-Agricultural Pool Administration</b>							
190	8501 · WM Staff	62,725	12,595	19,680	66,256	3,531	6%	
191	8506 · West Yost-Eng. Services-ONAP	23,510	6,456	11,359	22,624	(886)	-4%	
192	8511 · Non-Ag Pool Member Compensation	-	2,875	5,375	-	-	0%	
193	8567 · Non-Ag Legal Service	-	6,204	11,440	-	-	0%	
194	8575 · BHFS Legal - Non-Ag Pool	34,705	6,487	6,487	34,705	-	0%	
195	Non-Agricultural Pool Administration	120,940	34,617	54,340	123,585	2,645	2%	
196	<b>9500 Allocated Administration Expenses</b>							
197	9500 · Allocated Admin Expenditures	(540,830)	(232,731)	(362,526)	(413,582)	127,248	-24%	
198	Allocated Administration Expenses	(540,830)	(232,731)	(362,526)	(413,582)	127,248	-24%	
199	<b>Total Judgment Administration Expenses</b>	<b>3,321,620</b>	<b>2,284,783</b>	<b>3,192,935</b>	<b>3,666,132</b>	<b>344,512</b>	<b>10%</b>	
200	<b>OBMP Expenses &amp; Program Elements 1-9</b>							
201	<b>6900 Optimum Basin Mgmt Program</b>							
202	6901.1 · OBMP - Doc. Review - WM Staff	95,294	23,301	36,409	50,364	(44,930)	-47%	
203	6901.3 · OBMP - Field Work - WM Staff	50,870	1,153	1,801	9,471	(41,399)	-81%	
204	6901.5 · OBMP - General - WM Staff	81,120	62,341	97,407	52,005	(29,115)	-36%	
205	6901.7 · OBMP - Meeting - WM Staff	80,360	20,618	32,215	33,487	(46,873)	-58%	
206	6901.8 · OBMP - Meeting - West Yost	37,066	19,358	49,013	38,909	1,843	5%	
207	6901.9 · OBMP - Reporting - WM Staff	11,040	5,934	9,271	39,176	28,136	255%	
208	6901.95 · OBMP - Reporting - West Yost	62,606	40,228	41,372	66,832	4,226	7%	
209	OBMP - WM Staff Salaries	418,360	172,932	267,489	290,245	(128,115)	-31%	
210	<b>6903 OBMP - SAWPA Group</b>							
211	6903 · OBMP SAWPA Group	15,990	15,984	15,984	18,952	2,962	19%	
212	OBMP - SAWPA Group	15,990	15,984	15,984	18,952	2,962	19%	
213	<b>6906 OBMP - Engineering Services</b>							
214	6906 · OBMP Engineering Services - Other	51,440	47,698	62,899	65,810	14,370	28%	
215	6906.1 · OBMP-Watermaster Model Update	67,596	6,552	6,552	8,176	(59,420)	-88%	
216	6906.14 · Modeling for WSIP-100% IEUA	-	5,571	27,453	-	-	0%	
217	6906.21 · State of the Basin Report	195,188	44,574	44,574	-	(195,188)	-100%	
218	OBMP - Engineering Services	314,230	104,394	141,477	73,986	(240,244)	-76%	
219	<b>6907 OBMP - Legal</b>							
220	6907.31 · Archibald South Plume	12,565	-	-	12,565	-	0%	
221	6907.32 · Chino Airport Plume	12,565	-	-	12,565	-	0%	



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222	6907.33 · Desalter/Hydraulic Control	38,680	-	-	38,680	-	0%	
223	6907.34 · Santa Ana River Water Rights	21,405	370	605	21,405	-	0%	
224	6907.36 · Santa Ana River Habitat	31,280	-	-	-	(31,280)	-100%	
225	6907.38 · Reg. Water Quality Cntrl Board	63,200	852	1,318	63,200	-	0%	
226	6907.39 · Recharge Master Plan	14,270	73,153	109,682	14,270	-	0%	
227	6907.41 · Prado Basin Habitat Sustain	10,290	-	4,016	10,290	-	0%	
228	6907.44 · SGMA Compliance	10,290	284	387	10,290	-	0%	
229	6907.45 · OBMP Update	177,240	-	276	177,240	-	0%	
230	6907.47 · 2020 Safe Yield Reset	80,190	33,915	59,573	151,180	70,990	89%	
231	6907.48 · Ely Basin Investigation	64,890	5,359	8,512	-	(64,890)	-100%	
232	6907.49 · San Sevaive Basin Discharge	110,080	-	-	-	(110,080)	-100%	
233	6907.50 · San Sev Dischrg-State Ct Litig	-	-	-	70,775	-	0%	
234	6907.51 · San Sev Dischrg-CWA Litigation	-	-	-	158,400	-	0%	
233	6907.9 · WM Legal Counsel-Unanticipated	38,885	-	-	38,885	-	0%	
236	OBMP - Legal Services	685,830	113,933	184,369	779,745	93,915	14%	
237	<b>6909 OBMP - Miscellaneous Expenses</b>							
238	6909.3 · Other OBMP Expenses	3,540	2,172	2,172	2,200	(1,340)	-38%	
239	6909.6 · OBMP Expenses - Miscellaneous	-	-	-	4,000	4,000	0%	
240	OBMP - Miscellaneous Expenses	3,540	2,172	2,172	6,200	2,660	75%	
241	Optimum Basin Mgmt Program	1,437,940	409,415	611,492	1,169,128	(268,812)	-19%	
242	<b>7103 Groundwater Quality Monitoring</b>							
243	7103.6 · Grdwtr Qual-Supplies	-	-	-	4,500	4,500	0%	
244	Groundwater Quality Monitoring	-	-	-	4,500	4,500	0%	
246	<b>7104 Groundwater Level Monitoring</b>							
247	7104.1 · PE 1 Monitoring - WM Staff	275,499	125,605	196,258	166,708	(108,791)	-39%	
248	7104.3 · Grdwtr Level-Engineering	254,627	133,926	223,254	274,794	20,167	8%	
249	7104.4 · Grdwtr Level-WM Staff-Services	500	-	-	-	(500)	-100%	
250	7104.6 · Grdwtr Level-Supplies	2,250	1,849	1,970	2,250	-	0%	
251	7104.7 · Grdwtr Level-WM Staff-Cap Equip	9,000	17,300	24,903	9,000	-	0%	
252	7104.8 · Grdwtr Level-Contracted Serv	26,174	11,800	11,800	29,128	2,954	11%	
253	7104.9 · Grdwtr Level-Capital Equip	17,000	4,896	30,812	19,000	2,000	12%	
254	Groundwater Level Monitoring	585,050	295,376	488,997	500,880	(84,170)	-14%	
255	<b>7200 OBMP Pgm Element 2 - Comp Recharge</b>							
256	7201 · PE2 Comp Recharge - WM Staff	71,753	51,558	80,559	49,649	(22,104)	-31%	
257	7202 · Comp Recharge-Engineering - Other	23,496	5,116	11,256	23,350	(146)	-1%	
258	7202.2 · Engineering Svc	75,944	121,337	165,111	181,496	105,552	139%	
259	7204 · Comp Recharge-Supplies	2,000	-	-	2,000	-	0%	
260	7205 · Comp Recharge-Other Expense	13,500	14,306	21,460	14,500	1,000	7%	
261	7206 · Comp Recharge-O&M	1,587,607	397,082	595,624	1,317,040	(270,567)	-17%	
262	OBMP Pgm Element 2 - Comp Recharge	1,774,300	589,399	874,009	1,588,035	(186,265)	-10%	
263	<b>7300 OBMP Pgm Element 3 &amp; 5 - Water Supply Plan-Desalter</b>							
264	7301 · PE3&5 Water Supply - WM Staff	9,515	-	-	19,189	9,674	102%	
265	7301.1 · PE5 Regional Prgm - WM Staff	9,510	840	1,312	16,759	7,249	76%	
266	7302 · PBHSP Monitoring Prog-Eng. Serv	73,305	32,878	76,375	77,792	4,487	6%	
267	7303 · PE3&5-Engineering	16,180	3,088	4,631	21,080	4,900	30%	
268	7305 · PE3&5-Supplies	7,000	-	-	7,000	-	0%	
269	7306 · PE3&5-Outside Professionals	6,500	-	-	31,500	25,000	385%	
270	OBMP Pgm Element 3 & 5 - Water Supply Plan	122,010	36,805	82,318	173,320	51,310	42%	
271	<b>7400 OBMP Pgm Element 4 - Mgmt Zone Strategies</b>							
272	7401 · PE 4 MZ1 Mgmt Plan - WM Staff	14,040	-	-	25,595	11,555	82%	
273	7402 · PE4-Engineering	281,239	146,202	219,302	314,263	33,024	12%	
274	7402.10 · PE4 - Northwest MZ1 Area Proj.	16,656	76,348	114,522	241,128	224,472	1348%	
275	7403 · PE4-Contract Svcs-InSar	39,600	22,000	33,000	28,600	(11,000)	-28%	
276	7404 · PE4-Supplies	2,210	1,548	2,322	2,210	-	0%	
277	7405 · PE4-Other Expense	2,500	(96)	(144)	2,500	-	0%	



**CHINO BASIN WATERMASTER  
PROPOSED ANNUAL BUDGET - DETAIL  
FISCAL YEAR 2025-2026**

		A			B	C	D = C-A	E = D/A
<i>Proposed Annual Budget - Detail</i>		FY 2024/25 Approved Budget	YTD Actual 2/28/25		FY 2024/25 Projected Ending	FY 2025/26 Proposed Budget	Budget Variance (\$)	Budget Variance (%)
278	7406 · PE4 - Outside Professionals	38,600	-		86,447	135,920	97,320	252%
279	7408 · PE4 - Network Equipment	17,555	295		442	19,107	1,552	9%
280	OBMP Pgm Element 4 - Mgmt Zone Strategies	412,400	246,297		455,892	769,323	356,923	87%
281	<b>7500 OBMP Pgm Element 6 &amp; 7 - Coop Efforts/Salt Mgmt</b>						-	
282	7501 · PE6 Coop. Prgms - WM Staff - Other	9,514	6,513		10,177	22,983	13,469	142%
283	7501.1 · PE7 Salt Mgmt. Plan - WM Staff	9,510	4,324		6,756	16,786	7,276	77%
284	7502 · PE6&7-Engineering	398,309	209,812		209,812	365,564	(32,745)	-8%
285	7502.2 · PE7-Groundwtr Quality Model	-	-		-	70,216	70,216	0%
286	7505 · PE6&7-Lab Services	61,242	48,482		72,722	41,300	(19,942)	-33%
287	7510 · PE6&7-IEUA Salinity Mgmt. Plan	-	28,891		43,337	9,522	9,522	0%
288	7511 · PE6&7-SAWBMPTask Force	27,067	2,660		4,477	28,022	955	4%
289	7517 · Surface Water-Chino Creek-IEUA	33,574	24,967		37,450	28,434	(5,140)	-15%
290	7520 · Prep Water Quality Mgmt Plan	130,164	2,783		4,174	39,250	(90,914)	-70%
291	7535 · PE6&7 - Supplies & Services	-	198		297	-	-	0%
292	7540 · Meter Install - New Meter	-	-		-	150,000	150,000	0%
293	7545 · Meter Install - Calibrate/Test	-	173,431		260,147	-	-	0%
294	OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	669,380	502,060		649,348	772,078	102,698	15%
295	<b>7600 OBMP Pgm Element 8 &amp; 9 Storage Mgmt/Conj Use</b>							
296	7601 · PE8&9 Storage Mgmt. - WM Staff	22,520	22,122		34,566	33,288	10,768	48%
297	7604 · PE8&9-Supplies	350	-		-	-	(350)	-100%
298	7610 · PE8&9-Support 2020 Mgmt. Plan	32,585	-		-	21,720	(10,865)	-33%
299	7614 · PE8&9-Develop S&R Master Plan	768,963	277,070		415,605	159,312	(609,651)	-79%
300	7615 · PE8&9-Develop 2025 Storage Plan	42,632	-		-	137,816	95,184	223%
301	OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	867,050	299,192		450,171	352,136	(514,914)	-59%
302	<b>7690 Recharge Improvement Debt &amp; Projects</b>						-	
303	7690.1 · Recharge Improvement Debt Pymts	772,770	955,086		955,086	687,653	(85,117)	-11%
304	GWR-RW OIT Upgrades	-	-		-	25,000	25,000	0%
305	Ground Water Recharge Condition Assessments	-	-		-	25,000	25,000	0%
306	GWR Basin PLC Upgrades	-	-		-	250,000	250,000	0%
307	College Heights Basin Well Sensor Installation	-	-		-	37,500	37,500	0%
308	Ground Water Recharge/Recycled Water Valve Actu	-	-		-	37,500	37,500	0%
309	RW / GWR SCADA Infrastructure Replacemen	-	-		-	21,600	21,600	0%
310	Recharge Improvement Debt & Projects	772,770	955,086		955,086	1,084,253	311,483	40%
311	<b>9501 Allocated Administration Expenses - OBMP</b>						-	
312	9501 · Admin Exp. Allocated-OBMP	232,750	81,364		150,317	142,508	(90,242)	-39%
313	Allocated Administration Expenses - OBMP	232,750	81,364		150,317	142,508	(90,242)	-39%
314	<b>9502 Allocated Administration Expenses - PE 1-9</b>						-	
315	9502 · Admin Exp. Allocated-PE 1-9	308,080	151,367		219,209	271,074	(37,006)	-12%
316	Allocated Administration Expenses - PE 1-9	308,080	151,367		219,209	271,074	(37,006)	-12%
317	<b>Total OBMP Program Elements 1-9</b>	<b>7,181,730</b>	<b>3,566,361</b>		<b>4,936,840</b>	<b>6,827,234</b>	<b>(354,496)</b>	<b>-5%</b>
318	<b>Total Expenses</b>	<b>10,503,350</b>	<b>5,851,145</b>		<b>8,129,774</b>	<b>10,493,366</b>	<b>(9,984)</b>	<b>0%</b>
319	<b>Net Ordinary Income/(Loss)</b>	-	<b>4,571,210</b>		<b>2,359,202</b>	<b>(1,374,168)</b>		
320	<b>9999 · To/(From) Reserves</b>	-	-		-	<b>1,374,168</b>		
321	<b>Net Income/(Loss)</b>	-	<b>4,571,210</b>		<b>2,359,202</b>	-		



## CHINO BASIN WATERMASTER ASSESSMENT CALCULATION - *PROJECTED* FISCAL YEAR 2025/26

**INCLUDES 10% JUDGMENT ADMINISTRATION AND 15% OBMP & PROGRAM ELEMENTS 1-9 OPERATING RESERVES**

**PRODUCTION BASIS**

2023/24 Production & Exchanges in Acre-Feet (Actuals)  
2024/25 Production & Exchanges in Acre-Feet (Projected) <sup>1</sup>

**BUDGET**

Judgment Administration <sup>2,3</sup>  
OBMP & Program Elements 1-9 <sup>2</sup>  
**Judgment Administration, OBMP & PE 1-9 Assessments**

**TOTAL BUDGET**

Less: Budgeted Interest Income  
Less: Contributions from Outside Agencies  
**Subtotal: CASH DEMAND**

**Less: Net Excess Cash Reserves <sup>4</sup>**

**FUNDS REQUIRED TO BE ASSESSED**

	FY 2024/25 BUDGET <sup>5</sup>	FY 2025/26 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
			77,415,609	56,820,238	73.396%	17,716,582	22.885%	2,878,789	3.719%
			<b>89,841,956</b>	<b>67,869,510</b>	<b>75.543%</b>	<b>18,582,214</b>	<b>20.683%</b>	<b>3,390,232</b>	<b>3.774%</b>
				<b>Judgment Administration</b>	<b>OBMP &amp; PE 1-9</b>	<b>Judgment Administration</b>	<b>OBMP &amp; PE 1-9</b>	<b>Judgment Administration</b>	<b>OBMP &amp; PE 1-9</b>
Judgment Administration <sup>2,3</sup>	3,321,620	3,666,132	\$3,666,132	\$2,769,514		\$758,274		\$138,343	
OBMP & Program Elements 1-9 <sup>2</sup>	6,408,960	5,742,981	5,742,981		4,338,433		1,187,834		216,714
<b>Judgment Administration, OBMP &amp; PE 1-9 Assessments</b>	<b>\$9,730,580</b>	<b>\$9,409,113</b>	9,409,113	2,769,514	4,338,433	758,274	1,187,834	138,343	216,714
<b>TOTAL BUDGET</b>			9,409,113	2,769,514	4,338,433	758,274	1,187,834	138,343	216,714
Less: Budgeted Interest Income	(478,500)	(397,520)	(397,520)		(300,299)		(82,220)		(15,001)
Less: Contributions from Outside Agencies	(191,070)	(195,850)	(195,850)		(147,951)		(40,508)		(7,390)
<b>Subtotal: CASH DEMAND</b>	9,061,010	8,815,743	8,815,743	2,769,514	3,890,182	758,274	1,065,106	138,343	194,323
<b>Less: Net Excess Cash Reserves <sup>4</sup></b>	<b>(1,293,506)</b>	<b>(1,374,168)</b>	<b>(1,374,168)</b>	<b>(309,901)</b>	<b>(728,189)</b>	<b>(84,849)</b>	<b>(199,373)</b>	<b>(15,480)</b>	<b>(36,375)</b>
<b>FUNDS REQUIRED TO BE ASSESSED</b>	<b>\$9,061,010</b>	<b>\$7,441,575</b>	<b>\$7,441,575</b>	\$2,459,613	\$3,161,993	\$673,425	\$865,732	\$122,863	\$157,949
<b>Proposed Assessments</b>									
Judgment Administration, OBMP & PE 1-9 (Minimum \$5.00 Per Producer)	A	Per Acre-Foot		<b>\$36.24</b>	<b>\$46.59</b>	<b>\$36.24</b>	<b>\$46.59</b>	<b>\$36.24</b>	<b>\$46.59</b>
<b>Grand Total</b>					<b>\$82.83</b>		<b>\$82.83</b>		<b>\$82.83</b>
<b>Prior Year Assessments, (Actuals) Information Only</b>	B	Per Acre-Foot		\$42.91	\$74.14	\$42.91	\$74.14	\$42.91	\$74.14
<b>Grand Total</b>					<u>\$117.05</u>		<u>\$117.05</u>		<u>\$117.05</u>
<b>Variance Between Proposed Assessments and Prior Year Assessments</b>	A - B			(\$6.67)	(\$27.55)	(\$6.67)	(\$27.55)	(\$6.67)	(\$27.55)
<b>Grand Total</b>					<u>(\$34.22)</u>		<u>(\$34.22)</u>		<u>(\$34.22)</u>
<b>Estimated Assessment as of Adopted Budget May 23, 2024, Information Only</b>				\$35.09	\$60.63	\$35.09	\$60.63	\$35.09	\$60.63
<b>Grand Total</b>					<u>\$95.72</u>		<u>\$95.72</u>		<u>\$95.72</u>

<sup>1</sup> Due to the timing of when the Budget and the Assessment Package are prepared, actual production numbers on this page may differ from the Budget depending on any last minute corrections during the Assessment Package preparation process.

<sup>2</sup> Total costs are allocated to Pools by actual production percentages. Does not include Recharge Debt Payment, Recharge Improvement Projects, Replenishment Water purchases, or RTS charges.

<sup>3</sup> Judgment Administration excludes OAP, AP, and ONAP specific legal services, meeting compensation, or Special Funds. These items invoiced separately on the Assessment invoices.

<sup>4</sup> June 30th fund balance (estimated) less any funds required for Operating Reserves, OAP, AP, or ONAP Reserves, and Carryover replenishment obligations.

<sup>5</sup> The previous fiscal year's budget numbers are from the previously approved Assessment Package and does not reflect numbers from any amended budget that may have followed.



**Chino Basin Watermaster**  
**FY 24/25 Production & Exchanges in Acre-Feet**  
**(Projected)**

<b>FY 2024/25 Projected Production</b> <b>(Based On Excel Forecast Model)</b>		
Pool 1 Total:	<b>18,582.214</b>	
Pool 2 Total:	<b>3,390.232</b>	
Pool 3 Minus CDA Total:	<b>67,869.510</b>	
CDA Total:	<b>40,000.000</b>	
Overall Total:	<b>129,841.956</b>	
Overall Minus CDA Total:	<b>89,841.956</b>	

*\*Projections based on data as of Q2 December 31, 2024. Figures will be updated in April 2025 once the Q3 data is available.*





## Chino Basin Watermaster Determination of Excess Cash Reserves (Draft)

June 30, 2024

### Cash Balances

Petty Cash	\$	301.82		
BofA Checking Account		610,770.23		
Trust Account - County of SB		-		
CLASS Account		10,449,837.01		
LAIF Account (Including Fair Market Value Adj.)		633,859.31	\$	11,694,768.37
<hr/>				
Less: Current Liabilities				
Accounts Payable	\$	(667,236.76)		
Payroll Liabilities - Vacation/Sick/Comp		(155,699.76)	\$	(822,936.52)
<b>Net Cash Balance</b>			<b>\$</b>	<b>10,871,831.85</b>

### Reserve Policy Requirements

#### Restricted Reserves:

Six (6) Months Working Capital - Reserve	\$	(5,251,675.00)		
10% Judgment Admin - Reserve		(332,162.00)		
15% OBMP and PE 1-9 - Reserve		(961,344.00)	\$	(6,545,181.00)
<hr/>				

### Net Cash Balance Required per Policy

\$ 4,326,650.85

### Restricted Funds

#### Pool Special Assessment Fund Balances:

Agricultural Pool Special Fund	\$	(818,112.17)		
Non-Agricultural Pool - Legal Services	\$	(63,483.09)		
Non-Agricultural Pool - Meeting Compensation		(2,250.00)	\$	(65,733.09)
<hr/>				
Appropriative Pool - Held for Agricultural Pool - Legal Services	\$	(388,647.51)		
Appropriative Pool - Held for Agricultural Pool - Mtg. Attendance Compensation		(17,694.65)		
Appropriative Pool - Held for Agricultural Pool - Special Project Funding		(51,643.00)		
Appropriative Pool - Legal Services		9,472.87		
Appropriative Pool - Consultant Services		(20,577.61)	\$	(469,089.90)
<hr/>				

Appropriative Pool - TOA Settlement Agreement Invoice (6/17/22) billed twice (75,868.00)

#### Groundwater Replenishment Funds Collected:

\$ (180,234.43)

#### Reimbursements and Refunds Due at Assessment Invoicing:

Debt Service Refund - FY 2021/22	\$	(145,043.00)		
Debt Service Refund - FY 2022/23		(18,441.00)	\$	(163,484.00)
<hr/>				

### Designated Funds

#### Carryover Budget:

Administration	\$	(10,037.93)		
OBMP		(357,050.00)		
Engineering		(454,874.59)		
Projects		(918,709.78)		
Projects Available for Refund		560,709.78	\$	(1,179,962.52)
<hr/>				

#### Other:

Refund Reserve Used by AP for Ag Legal	\$	(102,557.12)		
Refund Reserve Used by AP for Ag Legal included above		102,557.12	\$	-
<hr/>				

### Net Cash in Excess/(Shortfall)

**\$ 1,374,166.74**