



CHINO BASIN WATERMASTER

**ADOPTED BUDGET
FISCAL YEAR 2025/26**

MAY 22, 2025



CHINO BASIN WATERMASTER

APPROVED ANNUAL BUDGET - SUMMARY

FISCAL YEAR 2025-2026

	A		B	C	D = C-A	E = D/A
	FY 2024/25 Approved Budget	YTD Actual 3/31/25	FY 2024/25 Projected Ending	FY 2025/26 Approved Budget	Budget Variance (\$)	Budget Variance (%)
Approved Annual Budget - Summary						
Revenue						
Administration Revenue						
Local Agency Subsidies	191,070	191,073	191,073	195,850	4,780	3%
Admin Assessments-Appropriative Pool	9,521,030	9,596,393	9,596,393	11,042,911	1,521,881	16%
Admin Assessments-Non-Ag Pool	312,750	367,962	367,962	318,938	6,188	2%
Total Administration Revenue	10,024,850	10,155,428	10,155,428	11,557,699	1,532,849	15%
Other Revenue						
Interest Income	478,500	410,725	456,357	368,030	(110,470)	-23%
Miscellaneous Income	-	1,468	-	-	-	0%
Total Other Revenue	478,500	412,193	456,357	368,030	(110,470)	-23%
Total Revenue	10,503,350	10,567,621	10,611,785	11,925,729	1,422,379	14%
Expenses						
Judgment Administration & Salaries Expenses						
Judgment Administration Costs	721,010	320,802	461,699	910,511	189,501	26%
Administration Salary Costs	1,032,120	924,818	1,156,293	1,127,840	95,720	9%
Office Building Expense	234,470	179,878	227,516	228,535	(5,935)	-3%
Office Supplies & Equip.	56,390	29,830	38,627	45,380	(11,010)	-20%
Postage and Printing Costs	32,950	17,668	23,508	27,190	(5,760)	-17%
Information Services	232,530	102,554	131,533	224,400	(8,130)	-3%
WM Special Contract Services	111,460	46,638	61,284	103,950	(7,510)	-7%
Watermaster Legal Services	414,060	549,078	752,500	346,011	(68,049)	-16%
Insurance Expense	50,950	38,572	51,685	55,000	4,050	8%
Dues and Subscriptions	25,900	19,762	23,496	40,900	15,000	58%
Field Supplies & Equipment	3,200	1,999	1,999	3,900	700	22%
Travel and Transportation	104,960	83,478	23,439	35,600	(69,360)	-66%
Conferences and Seminars	49,370	17,132	22,165	43,500	(5,870)	-12%
Advisory Committee Expenses	134,130	33,920	55,391	111,785	(22,345)	-17%
Watermaster Board Expenses	288,290	151,099	231,870	331,162	42,872	15%
Appropriative Pool Administration	125,500	190,199	234,701	147,036	21,536	17%
Agricultural Pool Administration	124,220	181,816	244,931	140,528	16,308	13%
Non-Agricultural Pool Administration	120,940	43,550	62,142	123,585	2,645	2%
Allocated Administration Expenses	(540,830)	(270,079)	(377,329)	(403,675)	137,155	-25%
Total Judgment Administration & Salaries Expenses	3,321,620	2,662,713	3,427,451	3,643,139	321,519	10%
OBMP Expenses & Program Elements 1-9						
Optimum Basin Mgmt Program	1,437,940	582,663	1,003,240	1,144,523	(293,417)	-20%
Groundwater Quality Monitoring		-	-	4,500	4,500	0%
Groundwater Level Monitoring	585,050	338,059	539,552	500,880	(84,170)	-14%
OBMP Pgm Element 2 - Comp Recharge	1,774,300	1,019,058	1,997,920	1,968,267	193,967	11%
OBMP Pgm Element 3 & 5 - Water Supply Plan	122,010	38,973	151,932	173,320	51,310	42%
OBMP Pgm Element 4 - Mgmt Zone Strategies	412,400	291,172	488,069	604,076	191,676	46%
OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	669,380	543,284	864,387	772,078	102,698	15%
OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	867,050	383,994	612,725	272,480	(594,570)	-69%
Recharge Improvement Debt & Projects	772,770	955,086	955,086	2,438,793	1,666,023	216%
Allocated Administration Expenses - OBMP	232,750	97,466	153,246	139,094	(93,656)	-40%
Allocated Administration Expenses - PE 1-9	308,080	172,614	231,083	264,581	(43,499)	-14%
Total OBMP Program Elements 1-9	7,181,730	4,422,368	6,997,240	8,282,591	1,100,861	15%
Total Expenses	10,503,350	7,085,082	10,424,691	11,925,729	1,422,379	14%
Net Income/(Loss)	-	3,482,539	187,094	-		



CHINO BASIN WATERMASTER
APPROVED ANNUAL BUDGET - DETAIL
FISCAL YEAR 2025-2026

	A		B	C	D = C - A	E = D / A	
	FY 2024/25 Approved Budget	YTD Actual 3/31/25	FY 2024/25 Projected Ending	FY 2025/26 Approved Budget	Budget Variance (\$)	Budget Variance (%)	
Approved Annual Budget - Detail							
1	Revenue						
2	Administration Revenue						
3	4000 Mutual Agency Revenue						
4	4040 · Cooperative Agreement	191,070	191,073	191,073	195,850	4,780	3%
5	Local Agency Subsidies	191,070	191,073	191,073	195,850	4,780	3%
6	4110 Appropriative Pool Assessments						
7	4111 · Gross Administration	2,593,450	2,438,156	2,438,156	2,781,459	188,009	7%
8	4111.2 · OBMP - Adm Assessment	4,481,220	4,212,652	4,212,652	4,031,105	(450,115)	-10%
9	4111.3 · App Pool - Special Assessments	-	-	-	-	-	0%
10	4112 · Agric. Pool Transfer	613,510	760,153	760,153	731,462	117,952	19%
11	4113 · OBMP - Ag Pool Water Reall	1,060,080	1,313,461	1,313,461	1,060,092	12	0%
12	4114 · Ag Pool Admin & Legal Services	-	-	-	-	-	0%
13	4114.5 · PY - Ag Pool Admin & Legal	-	99,200	99,200	-	-	0%
14	4115 · Recharge Improvement Payment	-	-	-	434,100	434,100	0%
15	4116 · Recharge Debt Payment	772,770	772,770	772,770	687,653	(85,117)	-11%
16	Project 23A Funding	-	-	-	1,317,040	1,317,040	0%
17	Admin Assessments-Appropriative Pool	9,521,030	9,596,393	9,596,393	11,042,911	1,521,881	16%
18	4120 Non-Agricultural Pool Assessments						
19	4123 · Non-Agricultural Pool	114,650	123,529	123,529	130,217	15,567	14%
20	4123.3 · Non-Ag Pool-Special Assessment	-	31,000	31,000	-	-	0%
21	4124 · OBMP Adm Assessment	198,100	213,433	213,433	188,721	(9,379)	-5%
22	Admin Assessments-Non-Ag Pool	312,750	367,962	367,962	318,938	6,188	2%
23	Total Administration Revenue	10,024,850	10,155,428	10,155,428	11,557,699	1,532,849	15%
24	Other Revenue						
25	4225 · Interest Income						
26	4225 · Interest Income	478,500	342,268	456,357	368,030	(110,470)	-23%
27	4730 Prorated Interest Income						
28	4731 · Interest - Agri. Pool	-	47,209	-	-	-	0%
29	4732 · Interest - Approp. Pool	-	14,900	-	-	-	0%
30	4733 · Interest - Non-Ag Pool	-	2,477	-	-	-	0%
31	4738 · Interest - Replenishment	-	3,871	-	-	-	0%
32	Interest Income	478,500	410,725	456,357	368,030	(110,470)	-23%
33	Miscellaneous Income	-	1,468	-	-	-	0%
34	Total Other Revenue	478,500	412,193	456,357	368,030	(110,470)	-23%
35	Total Revenue	10,503,350	10,567,621	10,611,785	11,925,729	1,422,379	14%
36	Expenses						
37	Judgment Administration Expense						
38	5900 Judgment Administration Costs						
39	5901.1 · Admin-Doc. Review-WM Staff	93,860	44,560	61,889	74,466	(19,394)	-21%
40	5901.3 · Admin-Field Work-WM Staff	11,860	1,716	2,384	14,357	2,497	21%
41	5901.5 · Admin-General-WM Staff	81,090	7,848	10,900	55,535	(25,555)	-32%
42	5901.7 · Admin-Meeting-WM Staff	39,710	27,893	38,741	45,648	5,938	15%
43	5901.8 · Admin-Meeting - West Yost	37,066	-	-	38,909	1,843	5%
44	5901.9 · Admin-Reporting-WM Staff	13,890	3,557	4,941	21,742	7,852	57%
45	5906.71 · Admin-Data Req-CBWM Staff	101,048	45,202	68,202	109,124	8,076	8%
46	5906.72 · Admin-Data Req-Non CBWM Staff	37,008	36,011	47,511	56,483	19,475	53%
47	5910 · Court Coordination/Attend-WM	16,970	3,418	4,747	28,837	11,867	70%
48	5911 · Exhibit G-WM Staff	6,400	1,588	2,206	6,396	(4)	0%
49	5921 · Production Monitoring-WM Staff	5,440	1,002	1,392	9,471	4,031	74%
50	5925 · Ag Prod & Estimation-West Yost	31,096	19,707	31,096	31,992	896	3%
51	5931 · Recharge Applications-WM Staff	-	2,318	3,219	33,092	33,092	0%
52	5935 · Admin-Mat'l Phy Inj Requests	39,459	1,488	16,488	41,668	2,209	6%
53	5941 · Reporting-WM Staff	2,140	1,648	2,289	44,602	42,462	1984%
54	5945 · WM Annual Report Prep-West Yost	16,924	12,659	12,659	17,762	838	5%
55	5951 · Rules & Regs-WM Staff	11,260	-	-	11,350	90	1%
56	5961 · Safe Yield-WM Staff	9,510	30,427	42,260	106,006	96,496	1015%



CHINO BASIN WATERMASTER

APPROVED ANNUAL BUDGET - DETAIL

FISCAL YEAR 2025-2026

		A		B	C	D = C - A	E = D / A
		FY 2024/25 Approved Budget	YTD Actual 3/31/25	FY 2024/25 Projected Ending	FY 2025/26 Approved Budget	Budget Variance (\$)	Budget Variance (%)
Approved Annual Budget - Detail							
57	5965 · Support Data Collect-West Yost	39,659	-	-	17,302	(22,357)	-56%
58	5971 · Storage Agreements-WM Staff	13,000	6,427	8,926	20,671	7,671	59%
59	5981 · Water Acct/Database-WM Staff	108,290	68,629	95,318	112,036	3,746	3%
60	5991 · Water Transactions-WM Staff	5,330	4,703	6,532	13,062	7,732	145%
61	Judgment Administration Costs	721,010	320,802	461,699	910,511	189,501	26%
62	6010 Administration Salary Costs						
63	6010.01 · Payroll Severance	-	5,331	5,331	-	-	
64	6011.11 · WM Staff - Overtime	18,000	6,600	9,213	18,000	-	0%
65	6011.10 · Accounting-WM Staff	278,330	167,401	232,502	280,410	2,080	1%
66	6011.15 · Building Admin-WM Staff	31,200	47,532	66,016	31,040	(160)	-1%
67	6011.20 · Conference/Seminar-WM Staff	58,530	32,715	45,437	50,660	(7,870)	-13%
68	6011.25 · Document Review-WM Staff	2,620	34,345	47,702	54,110	51,490	1965%
69	6011.30 · Field Work-WM Staff	-	1,563	2,171	-	-	0%
70	6011.50 · General-WM Staff	362,560	229,036	318,105	278,870	(83,690)	-23%
71	6011.60 · HR-WM Staff	50,450	94,457	131,190	100,980	50,530	100%
72	6011.70 · IT-WM Staff	34,070	57,149	79,374	72,830	38,760	114%
73	6011.80 · Meeting-WM Staff	39,760	74,760	103,833	93,640	53,880	136%
74	6011.90 · Team Building-WM Staff	41,550	18,284	25,395	33,490	(8,060)	-19%
75	6011.95 · Training-Give/Receive-WM Staff	64,160	26,040	36,167	79,580	15,420	24%
76	6012 · Payroll Services	6,640	5,440	5,890	2,500	(4,140)	-62%
77	6013 · Human Resources Services	15,000	-	-	-	(15,000)	-100%
78	6015.5 · Retention Bonus Payment - GM	-	13,889	13,889	-	-	0%
79	6016 · New Employee Search Costs	3,210	2,452	2,452	3,480	270	8%
80	6017 · Temporary Services	26,040	24,229	31,625	28,250	2,210	8%
81	6018 Fringe Benefits	1,039,610	766,881	1,065,112	1,134,070	94,460	9%
82	60199 · Payroll Burden Allocated	(1,039,610)	(683,286)	(1,065,112)	(1,134,070)	(94,460)	9%
83	Administration Salary Costs	1,032,120	924,818	1,156,293	1,127,840	95,720	9%
84	6020 Office Building Expense						
85	6021 · Office Lease	140,720	106,774	141,779	142,835	2,115	2%
86	6022 · Telephone	17,680	8,571	11,969	17,680	-	0%
87	6023 · Office Utilities	24,740	25,353	30,499	32,020	7,280	29%
88	6024 · Building Repair & Maintenance	34,400	16,364	20,452	25,000	(9,400)	-27%
89	6025 · Building Renovations	15,930	22,517	22,517	10,000	(5,930)	-37%
90	6027 · Other Building Expense	1,000	300	300	1,000	-	0%
91	Office Building Expense	234,470	179,878	227,516	228,535	(5,935)	-3%
92	6030 Office Supplies & Equip.						
93	6031.1 · Copy Paper	750	495	495	750	-	0%
94	6031.7 · General Office Supplies	24,610	12,067	16,089	20,000	(4,610)	-19%
95	6036 · Minor Office Furniture	5,000	608	1,162	5,000	-	0%
96	6038 · Other Office Equipment	2,000	-	-	-	(2,000)	-100%
97	6039.1 · Banking Service Charges	14,400	9,071	11,696	10,000	(4,400)	-31%
98	6141.1 · Meeting Supplies	8,970	4,787	6,383	8,970	-	0%
99	6147 · Other Admin Expenses	660	2,802	2,802	660	-	0%
100	Office Supplies & Equip.	56,390	29,830	38,627	45,380	(11,010)	-20%
101	6040 Postage & Printing Costs						
102	6042 · Postage - General	4,780	3,267	4,198	5,190	410	9%
103	6043 · Copy Machine Lease	24,190	14,401	19,310	20,000	(4,190)	-17%
104	6045 · Printing	3,000	-	-	1,500	(1,500)	-50%
105	6046 · Legal Publications/Services	980	-	-	500	(480)	-49%
106	Postage and Printing Costs	32,950	17,668	23,508	27,190	(5,760)	-17%
107	6050 Information Services						
108	6052.2 · Database Services	91,000	10,438	15,656	91,000	-	0%
109	6052.4 · IT Managed Services	59,840	30,869	41,650	51,000	(8,840)	-15%
110	6052.5 · IT Data Backup/Storage	23,280	16,361	21,806	22,000	(1,280)	-5%
111	6053 · Internet Expense	12,610	10,333	13,757	15,600	2,990	24%
112	6054 · Computer Software	20,000	9,926	13,235	20,000	-	0%



CHINO BASIN WATERMASTER

APPROVED ANNUAL BUDGET - DETAIL

FISCAL YEAR 2025-2026

		A		B	C	D = C - A	E = D / A
		FY 2024/25 Approved Budget	YTD Actual 3/31/25	FY 2024/25 Projected Ending	FY 2025/26 Approved Budget	Budget Variance (\$)	Budget Variance (%)
<i>Approved Annual Budget - Detail</i>							
113	6055 · Computer Hardware	20,000	22,225	22,225	20,000	-	0%
114	6056 · Website Services	4,800	2,403	3,203	4,800	-	0%
115	6057 · Computer Maintenance	1,000	-	-	-	(1,000)	-100%
116	Information Services	232,530	102,554	131,533	224,400	(8,130)	-3%
117	6060 WM Special Contract Services						
118	6061.1 · Accounting Services Consultant	50,000	1,037	15,000	50,000	-	0%
119	6061.2 · HRIS System	2,890	2,056	2,739	4,800	1,910	66%
120	6061.3 · Annual Report Services	25,200	23,710	23,710	20,000	(5,200)	-21%
121	6061.5 · Court Filing Services	2,000	-	-	-	(2,000)	-100%
122	6062 · Audit Services - Other	18,750	16,775	16,775	19,450	700	4%
123	6062.5 · Audit Support Services	4,620	3,060	3,060	1,700	(2,920)	-63%
124	6068 · Hearing Officer	8,000	-	-	8,000	-	0%
125	WM Special Contract Services	111,460	46,638	61,284	103,950	(7,510)	-7%
126	6070 Watermaster Legal Services						
127	6071 · BHFS Legal - Court Coordination	144,040	157,001	250,000	76,000	(68,040)	-47%
128	6072 · BHFS Legal - Rules & Regs	10,500	1,871	7,500	10,495	(5)	0%
129	6073 · BHFS Legal - Personnel Matters	28,150	279,200	305,000	28,150	-	0%
130	6074 · BHFS Legal - Interagency Issues	40,540	-	-	40,536	(4)	0%
131	6077 · BHFS Legal - Party Status Maint	13,590	-	-	13,590	-	0%
132	6078 · BHFS Legal - Miscellaneous	177,240	111,006	190,000	177,240	-	0%
133	6078.25 · Ely 3 Basin Investigation	-	-	-	-	-	0%
134	Watermaster Legal Services	414,060	549,078	752,500	346,011	(68,049)	-16%
135	6080 Insurance Expense						
136	6085 · Business Insurance Package	50,690	38,572	51,685	55,000	4,310	9%
137	6086 · Position Bond Insurance	260	-	-	-	(260)	-100%
138	Insurance Expense	50,950	38,572	51,685	55,000	4,050	8%
139	6110 Dues and Subscriptions						
140	6111 · Membership Dues	25,000	18,398	20,018	40,000	15,000	60%
141	6112 · Subscriptions/Publications	900	1,364	3,479	900	-	0%
142	Dues and Subscriptions	25,900	19,762	23,496	40,900	15,000	58%
143	6150 Field Supplies & Equipment						
144	6151 · Small Tools & Equipment	450	531	531	1,000	550	122%
145	6152 · Safety Shoes	800	-	-	800	-	0%
146	6154 · Uniforms	1,950	1,469	1,469	2,100	150	8%
147	Field Supplies & Equipment	3,200	1,999	1,999	3,900	700	22%
148	6170 Travel & Transportation						
149	6171 · Vehicle Allowance	20,400	14,400	19,200	20,400	-	0%
150	6172 · Rental Vehicle	1,000	-	-	1,000	-	0%
151	6173 · Airfare/Mileage	5,000	322	408	5,000	-	0%
152	6174 · Public Transportation	120	-	-	-	(120)	-100%
153	6175 · Vehicle Fuel	3,320	1,548	2,056	3,600	280	8%
154	6177 · Vehicle Repairs & Maintenance	5,120	1,183	1,775	5,600	480	9%
155	6179 · Vehicle Purchase(s)	70,000	66,025	-	-	(70,000)	-100%
155	Travel and Transportation	104,960	83,478	23,439	35,600	(69,360)	-66%
157	6190 Conferences & Seminars						
158	6191 · Conferences - General	15,000	12,165	12,165	12,000	(3,000)	-20%
159	6193 · Employee Training	34,370	4,967	10,000	31,500	(2,870)	-8%
160	Conferences and Seminars	49,370	17,132	22,165	43,500	(5,870)	-12%
161	6200 Advisory Committee Expenses						
162	6201 · WM Staff Salaries	82,850	19,732	27,405	61,397	(21,453)	-26%
163	6206 · West Yost-Eng. Serv.-Advisory	23,510	6,986	12,986	22,624	(886)	-4%
164	6275 · BHFS Legal - Advisory Committee	27,770	7,203	15,000	27,764	(6)	0%
165	Advisory Committee Expenses	134,130	33,920	55,391	111,785	(22,345)	-17%



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APPROVED ANNUAL BUDGET - DETAIL
FISCAL YEAR 2025-2026

		A		B	C	D = C - A	E = D / A
<i>Approved Annual Budget - Detail</i>		FY 2024/25 Approved Budget	YTD Actual 3/31/25	FY 2024/25 Projected Ending	FY 2025/26 Approved Budget	Budget Variance (\$)	Budget Variance (%)
166	6300 Watermaster Board Expenses						
167	6301 · WM Staff Salaries	83,910	65,218	90,581	101,669	17,759	21%
168	6306 · West Yost-Eng. Services-Board	23,510	17,588	29,013	22,624	(886)	-4%
169	6311 · Board Member Compensation	40,000	18,625	33,625	40,000	-	0%
170	6312 · Board Meeting Expenses	8,650	6,414	6,652	8,650	-	0%
171	6313 · Board Member Expenses	300	-	-	300	-	0%
172	6375 · BHFS Legal - Board Meeting	88,705	43,254	72,000	88,704	(1)	0%
173	6375.1 · BHFS Legal - Board Workshop(s)	29,215	-	-	29,215	-	0%
174	6375.2 · Board Workshop Expenses-Misc.	14,000	-	-	40,000	26,000	186%
175	Watermaster Board Expenses	288,290	151,099	231,870	331,162	42,872	15%
176	8300 Appropriative Pool Administration						
177	8301 · WM Staff Salaries	67,280	85,537	118,801	89,707	22,427	33%
178	8306 · West Yost-Eng. Services-AP	23,510	12,873	19,678	22,624	(886)	-4%
179	8367 · Legal Service	-	82,722	82,722	-	-	0%
180	8375 · BHFS Legal - Appropriative Pool	34,710	9,068	13,500	34,705	(5)	0%
181	Appropriative Pool Administration	125,500	190,199	234,701	147,036	21,536	17%
182	8400 Agricultural Pool Administration						
183	8401 · WM Staff	66,005	23,450	32,570	83,199	17,194	26%
184	8406 · West Yost-Eng. Services-OAP	23,510	11,569	18,374	22,624	(886)	-4%
185	8467 · Ag Legal & Technical Services	-	110,150	146,867	-	-	0%
186	8470 · Ag Meeting Attend -Special	-	18,125	24,167	-	-	0%
187	8471 · Ag Pool Expense	-	9,454	9,454	-	-	0%
188	8475 · BHFS Legal - Agricultural Pool	34,705	9,068	13,500	34,705	-	0%
189	Agricultural Pool Administration	124,220	181,816	244,931	140,528	16,308	13%
190	8500 Non-Agricultural Pool Administration						
191	8501 · WM Staff	62,725	14,692	20,406	66,256	3,531	6%
192	8506 · West Yost-Eng. Services-ONAP	23,510	6,921	11,421	22,624	(886)	-4%
193	8511 · Non-Ag Pool Member Compensation	-	3,750	5,375	-	-	0%
194	8567 · Non-Ag Legal Service	-	9,119	11,440	-	-	0%
195	8575 · BHFS Legal - Non-Ag Pool	34,705	9,068	13,500	34,705	-	0%
196	Non-Agricultural Pool Administration	120,940	43,550	62,142	123,585	2,645	2%
197	9500 Allocated Administration Expenses						
198	9500 · Allocated Admin Expenditures	(540,830)	(270,079)	(377,329)	(403,675)	137,155	-25%
199	Allocated Administration Expenses	(540,830)	(270,079)	(377,329)	(403,675)	137,155	-25%
200	Total Judgment Administration Expenses	3,321,620	2,662,713	3,427,451	3,643,139	321,519	10%
201	OBMP Expenses & Program Elements 1-9						
202	6900 Optimum Basin Mgmt Program						
203	6901.1 · OBMP - Doc. Review - WM Staff	95,294	24,609	34,180	50,364	(44,930)	-47%
204	6901.3 · OBMP - Field Work - WM Staff	50,870	1,153	1,601	9,471	(41,399)	-81%
205	6901.5 · OBMP - General - WM Staff	81,120	75,662	105,086	52,005	(29,115)	-36%
206	6901.7 · OBMP - Meeting - WM Staff	80,360	25,280	35,111	33,487	(46,873)	-58%
207	6901.8 · OBMP - Meeting - West Yost	37,066	39,449	63,449	38,909	1,843	5%
208	6901.9 · OBMP - Reporting - WM Staff	11,040	9,052	12,573	39,176	28,136	255%
209	6901.95 · OBMP - Reporting - West Yost	62,606	55,737	56,536	66,832	4,226	7%
210	OBMP - WM Staff Salaries	418,360	230,943	308,536	290,245	(128,115)	-31%
211	6903 OBMP - SAWPA Group						
212	6903 · OBMP SAWPA Group	15,990	15,984	15,984	18,952	2,962	19%
213	OBMP - SAWPA Group	15,990	15,984	15,984	18,952	2,962	19%
214	6906 OBMP - Engineering Services						
215	6906 · OBMP Engineering Services - Other	51,440	53,499	69,999	65,810	14,370	28%
216	6906.1 · OBMP-Watermaster Model Update	67,596	6,552	15,000	8,176	(59,420)	-88%
217	6906.14 · Modeling for WSIP-100% IEUA	-	14,648	27,453	-	-	0%
218	6906.21 · State of the Basin Report	195,188	77,031	195,188	-	(195,188)	-100%
219	OBMP - Enginnering Services	314,230	151,729	307,640	73,986	(240,244)	-76%



CHINO BASIN WATERMASTER

APPROVED ANNUAL BUDGET - DETAIL

FISCAL YEAR 2025-2026

		A		B	C	D = C - A	E = D / A
<i>Approved Annual Budget - Detail</i>		FY 2024/25 Approved Budget	YTD Actual 3/31/25	FY 2024/25 Projected Ending	FY 2025/26 Approved Budget	Budget Variance (\$)	Budget Variance (%)
220	6907 OBMP - Legal						
221	6907.31 - Archibald South Plume	12,565	-	-	12,565	-	0%
222	6907.32 - Chino Airport Plume	12,565	-	-	12,565	-	0%
223	6907.33 - Desalter/Hydraulic Control	38,680	-	-	38,680	-	0%
224	6907.34 - Santa Ana River Water Rights	21,405	1,972	3,000	21,405	-	0%
225	6907.36 - Santa Ana River Habitat	31,280	-	-	-	(31,280)	-100%
226	6907.38 - Reg. Water Quality Cntrl Board	63,200	3,481	10,000	63,200	-	0%
227	6907.39 - Recharge Master Plan	14,270	79,711	110,000	14,270	-	0%
228	6907.41 - Prado Basin Habitat Sustain	10,290	-	-	10,290	-	0%
229	6907.44 - SGMA Compliance	10,290	284	2,000	10,290	-	0%
230	6907.45 - OBMP Update	177,240	12,631	30,000	177,240	-	0%
231	6907.47 - 2020 Safe Yield Reset	80,190	41,341	100,000	151,180	70,990	89%
232	6907.48 - Ely Basin Investigation	64,890	5,633	5,633	-	(64,890)	-100%
233	6907.49 - San Sevaime Basin Discharge	110,080	33,507	75,000	-	(110,080)	-100%
234	6907.50 - San Sev Dischrg-State Ct Litig	-	-	-	54,130	-	0%
235	6907.51 - San Sev Dischrg-CWA Litigation	-	-	-	150,440	-	0%
234	6907.9 - WM Legal Counsel-Unanticipated	38,885	-	30,000	38,885	-	0%
237	OBMP - Legal Services	685,830	178,560	365,633	755,140	69,310	10%
238	6909 OBMP - Miscellaneous Expenses						
239	6909.3 - Other OBMP Expenses	3,540	5,447	5,447	2,200	(1,340)	-38%
240	6909.6 - OBMP Expenses - Miscellaneous	-	-	-	4,000	4,000	0%
241	OBMP - Miscellaneous Expenses	3,540	5,447	5,447	6,200	2,660	75%
242	Optimum Basin Mgmt Program	1,437,940	582,663	1,003,240	1,144,523	(293,417)	-20%
243	7103 Groundwater Quality Monitoring						
244	7103.6 - Grdwtr Qual-Supplies	-	-	-	4,500	4,500	0%
245	Groundwater Quality Monitoring	-	-	-	4,500	4,500	0%
247	7104 Groundwater Level Monitoring						
248	7104.1 - PE 1 Monitoring - WM Staff	275,499	143,663	199,532	166,708	(108,791)	-39%
249	7104.3 - Grdwtr Level-Engineering	254,627	158,552	243,452	274,794	20,167	8%
250	7104.4 - Grdwtr Level-WM Staff-Services	500	-	-	-	(500)	-100%
251	7104.6 - Grdwtr Level-Supplies	2,250	1,849	1,970	2,250	-	0%
252	7104.7 - Grdwtr Level-WM Staff-Cap Equip	9,000	17,300	24,903	9,000	-	0%
253	7104.8 - Grdwtr Level-Contracted Serv	26,174	11,800	30,800	29,128	2,954	11%
254	7104.9 - Grdwtr Level-Capital Equip	17,000	4,896	38,896	19,000	2,000	12%
255	Groundwater Level Monitoring	585,050	338,059	539,552	500,880	(84,170)	-14%
256	7200 OBMP Pgm Element 2 - Comp Recharge						
257	7201 - PE2 Comp Recharge - WM Staff	71,753	59,072	82,044	49,649	(22,104)	-31%
258	7202 - Comp Recharge-Engineering - Other	23,496	8,574	18,973	23,350	(146)	-1%
259	7202.2 - Engineering Svc	75,944	142,941	175,941	181,496	105,552	139%
260	7204 - Comp Recharge-Supplies	2,000	-	-	2,000	-	0%
261	7205 - Comp Recharge-Other Expense	13,500	14,306	21,460	14,500	1,000	7%
262	7206 - Comp Recharge-O&M	1,587,607	794,165	1,699,502	1,697,272	109,665	7%
263	OBMP Pgm Element 2 - Comp Recharge	1,774,300	1,019,058	1,997,920	1,968,267	193,967	11%
264	7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter						
265	7301 - PE3&5 Water Supply - WM Staff	9,515	374	519	19,189	9,674	102%
266	7301.1 - PE5 Regional Prgm - WM Staff	9,510	840	1,166	16,759	7,249	76%
267	7302 - PBHSP Monitoring Prog-Eng. Serv	73,305	34,672	130,093	77,792	4,487	6%
268	7303 - PE3&5-Engineering	16,180	3,088	9,654	21,080	4,900	30%
269	7305 - PE3&5-Supplies	7,000	-	-	7,000	-	0%
270	7306 - PE3&5-Outside Professionals	6,500	-	10,500	31,500	25,000	385%
271	OBMP Pgm Element 3 & 5 - Water Supply Plan	122,010	38,973	151,932	173,320	51,310	42%
272	7400 OBMP Pgm Element 4 - Mgmt Zone Strategies						
273	7401 - PE 4 MZ1 Mgmt Plan - WM Staff	14,040	1,759	2,443	25,595	11,555	82%
274	7402 - PE4-Engineering	281,239	179,881	297,281	301,531	20,292	7%
275	7402.10 - PE4 - Northwest MZ1 Area Proj.	16,656	81,673	88,673	169,378	152,722	917%
276	7403 - PE4-Contract Svcs-InSar	39,600	22,000	39,600	28,600	(11,000)	-28%



CHINO BASIN WATERMASTER

APPROVED ANNUAL BUDGET - DETAIL

FISCAL YEAR 2025-2026

	A		B	C	D = C - A	E = D / A
	FY 2024/25 Approved Budget	YTD Actual 3/31/25	FY 2024/25 Projected Ending	FY 2025/26 Approved Budget	Budget Variance (\$)	Budget Variance (%)
<i>Approved Annual Budget - Detail</i>						
277 7404 · PE4-Supplies	2,210	1,739	2,319	2,210	-	0%
278 7405 · PE4-Other Expense	2,500	1,157	1,543	2,500	-	0%
279 7406 · PE4 - Outside Professionals	38,600	-	38,660	55,155	16,555	43%
280 7408 · PE4 - Network Equipment	17,555	2,963	17,550	19,107	1,552	9%
281 OBMP Pgm Element 4 - Mgmt Zone Strategies	412,400	291,172	488,069	604,076	191,676	46%
282 7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt					-	
283 7501 · PE6 Coop. Prgms - WM Staff - Other	9,514	8,008	11,122	22,983	13,469	142%
284 7501.1 · PE7 Salt Mgmt. Plan - WM Staff	9,510	4,698	6,525	16,786	7,276	77%
285 7502 · PE6&7-Engineering	398,309	262,361	424,646	365,564	(32,745)	-8%
286 7502.2 · PE7-Groundwtr Quality Model	-	-	-	70,216	70,216	0%
287 7505 · PE6&7-Lab Services	61,242	48,482	50,057	41,300	(19,942)	-33%
288 7510 · PE6&7-IEUA Salinity Mgmt. Plan	-	20,212	42,623	9,522	9,522	0%
289 7511 · PE6&7-SAWBMPTask Force	27,067	3,131	25,131	28,022	955	4%
290 7517 · Surface Water-Chino Creek-IEUA	33,574	19,981	54,962	28,434	(5,140)	-15%
291 7520 · Prep Water Quality Mgmt Plan	130,164	2,783	17,782	39,250	(90,914)	-70%
292 7535 · PE6&7 - Supplies & Services	-	198	297	-	-	0%
293 7540 · Meter Install - New Meter	-	103,563	138,083	150,000	150,000	0%
294 7545 · Meter Install - Calibrate/Test	-	69,869	93,158	-	-	0%
295 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	669,380	543,284	864,387	772,078	102,698	15%
296 7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use						
297 7601 · PE8&9 Storage Mgmt. - WM Staff	22,520	22,122	30,725	33,288	10,768	48%
298 7604 · PE8&9-Supplies	350	-	-	-	(350)	-100%
299 7610 · PE8&9-Support 2020 Mgmt. Plan	32,585	-	-	21,720	(10,865)	-33%
300 7614 · PE8&9-Develop S&R Master Plan	768,963	361,872	570,000	79,656	(689,307)	-90%
301 7615 · PE8&9-Develop 2025 Storage Plan	42,632	-	12,000	137,816	95,184	223%
302 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	867,050	383,994	612,725	272,480	(594,570)	-69%
303 7690 Recharge Improvement Debt & Projects					-	
304 7690.1 · Recharge Improvement Debt Pymts	772,770	955,086	955,086	687,653	(85,117)	-11%
305 Project 23A	-	-	-	1,317,040	1,317,040	0%
306 GWR-RW OIT Upgrades	-	-	-	25,000	25,000	0%
307 Ground Water Recharge Condition Assessments	-	-	-	25,000	25,000	0%
308 GWR Basin PLC Upgrades	-	-	-	250,000	250,000	0%
309 College Heights Basin Well Sensor Installation	-	-	-	75,000	75,000	0%
310 GWR/Recycled Water Valve Actuator Replacement	-	-	-	37,500	37,500	0%
311 RW / GWR SCADA Infrastructure Replacement	-	-	-	21,600	21,600	0%
312 Recharge Improvement Debt & Projects	772,770	955,086	955,086	2,438,793	1,666,023	216%
313 9501 Allocated Administration Expenses - OBMP					-	
314 9501 · Admin Exp. Allocated-OBMP	232,750	97,466	153,246	139,094	(93,656)	-40%
315 Allocated Administration Expenses - OBMP	232,750	97,466	153,246	139,094	(93,656)	-40%
316 9502 Allocated Administration Expenses - PE 1-9					-	
317 9502 · Admin Exp. Allocated-PE 1-9	308,080	172,614	231,083	264,581	(43,499)	-14%
318 Allocated Administration Expenses - PE 1-9	308,080	172,614	231,083	264,581	(43,499)	-14%
319 Total OBMP Program Elements 1-9	7,181,730	4,422,368	6,997,240	8,282,591	1,100,861	15%
320 Total Expenses	10,503,350	7,085,082	10,424,691	11,925,729	1,422,379	14%
321 Net Ordinary Income/(Loss)	-	3,482,539	187,094	-		
322 9999 · To/(From) Reserves	-	-	-			
323 Net Income/(Loss)	-	3,482,539	187,094	-		

**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) ¹

BUDGET

Judgment Administration ^{2,3}

OBMP & Program Elements 1-9 ²

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 ⁴

FUNDS REQUIRED TO BE ASSESSED

Proposed Assessments

Judgment Administration, OBMP & PE 1-9 (Minimum \$5.00 Per Producer)

Grand Total

Prior Year Assessments, (Actuals) Information Only

Grand Total

Variance Between Proposed Assessments and Prior Year Assessments

Grand Total

Estimated Assessment as of Adopted Budget May 23, 2024, Information Only

Grand Total

FY 2024/25 BUDGET ⁵	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%
		92,598.088	70,696.671	76.348%	18,591.668	20.078%	3,309.749	3.574%
			Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
3,321,620	3,643,139	\$3,643,139	\$2,781,459		\$731,462		\$130,217	
6,408,960	5,843,798	5,843,798		4,461,615		1,173,307		208,876
\$9,730,580	\$9,486,936	9,486,936	2,781,459	4,461,615	731,462	1,173,307	130,217	208,876
		9,486,936	2,781,459	4,461,615	731,462	1,173,307	130,217	208,876
(478,500)	(368,030)	(368,030)		(280,983)		(73,892)		(13,155)
(191,070)	(195,850)	(195,850)		(149,527)		(39,322)		(7,000)
9,061,010	8,923,056	8,923,056	2,781,459	4,031,105	731,462	1,060,092	130,217	188,721
(1,293,506)								
\$9,061,010	\$8,923,056	\$8,923,056	\$2,781,459	\$4,031,105	\$731,462	\$1,060,092	\$130,217	\$188,721
			\$39.34	\$57.02	\$39.34	\$57.02	\$39.34	\$57.02
				\$96.36		\$96.36		\$96.36
			\$42.91	\$74.14	\$42.91	\$74.14	\$42.91	\$74.14
				\$117.05		\$117.05		\$117.05
			(\$3.57)	(\$17.12)	(\$3.57)	(\$17.12)	(\$3.57)	(\$17.12)
				(\$20.69)		(\$20.69)		(\$20.69)
			\$35.09	\$60.63	\$35.09	\$60.63	\$35.09	\$60.63
				\$95.72		\$95.72		\$95.72

¹ 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.

² 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.

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

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

⁵ 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)

FY 2024/25 Projected Production (Based On Excel Forecast Model)		
Pool 1 Total:	18,591.67	
Pool 2 Total:	3,309.75	
Pool 3 Minus CDA Total:	70,696.67	
CDA Total:	40,000.00	
Overall Total:	132,598.09	
Overall Minus CDA Total:	92,598.09	

**Projections based on data as of Q3 March 31, 2025 and feedback received from producers.*