



CHINO BASIN WATERMASTER PROPOSED ANNUAL BUDGET - DETAIL FISCAL YEAR 2026-2027

	A	B	C	D	E = D - (A+B)	E = D / (A+B)	
<i>Proposed Annual Budget - Detail</i>	FY 2025/26 Approved Carryover Budget	FY 2025/26 Amended Budget	YTD Actual 3/31/26	FY 2025/26 Projected Ending	FY 2026/27 Proposed Budget	Budget Variance (\$)	Budget Variance (%)
Revenue							
Administration Revenue							
4000 Mutual Agency Revenue							
4040 Cooperative Agreement	-	195,850	195,850	195,850	200,750	4,900	3%
Local Agency Subsidies	-	195,850	195,850	195,850	200,750	4,900	3%
4110 Appropriative Pool Assessments							
4111 Gross Administration	-	2,781,459	3,503,085	3,503,085	2,949,391	167,932	6%
4111.2 OBMP - Adm Assessment	-	4,101,345	-	-	4,502,833	401,488	10%
4112 Agric. Pool Transfer	-	731,462	688,438	688,438	775,625	44,162	6%
4113 OBMP - Ag Pool Water Reall	-	1,078,563	1,015,123	1,015,123	1,184,146	105,582	10%
4115 Recharge Improvement Payment	-	434,100	875,570	875,570	757,666	323,566	75%
4116 Recharge Debt Payment	-	687,653	343,827	343,827	1,528,007	840,354	122%
4121 Project 23A Funding	-	1,317,040	-	-	924,979	(392,061)	-30%
Admin Assessments-Appropriative Pool	-	11,131,623	6,426,042	6,426,042	12,622,646	1,491,023	13%
4120 Non-Agricultural Pool Assessments							
4123 Non-Agricultural Pool	-	130,217	61,695	61,695	138,079	7,862	6%
4123.3 Non-Ag Pool-Special Assessment	-	-	31,000	31,000	-	-	0%
4124 OBMP Adm Assessment	-	192,009	90,962	90,962	210,805	18,796	10%
Admin Assessments-Non-Ag Pool	-	322,227	183,657	183,657	348,885	26,658	8%
Total Administration Revenue	-	11,649,699	6,805,548	6,805,548	13,172,281	1,522,582	13%
Other Revenue							
4225 Interest Income							
4225 Interest Income	-	368,030	220,755	294,340	199,280	(168,750)	-46%
4730 Prorated Interest Income							
4731 Interest - Agri. Pool	-	-	36,792	-	-	-	0%
4732 Interest - Approp. Pool	-	-	12,083	-	-	-	0%
4733 Interest - Non-Ag Pool	-	-	2,179	-	-	-	0%
4738 Interest - Replenishment	-	-	1,066	-	-	-	0%
Interest Income	-	368,030	272,874	294,340	199,280	(168,750)	-46%
Miscellaneous Income	-	-	-	-	-	-	0%
Total Other Revenue	-	368,030	272,874	294,340	199,280	(168,750)	-46%
Total Revenue	-	12,017,729	7,078,422	7,099,888	13,371,561	1,353,832	11%
Expenses							
Judgment Administration Expense							
5900 Judgment Administration Costs							
5901.1 Admin-Doc. Review-WM Staff	-	74,466	84,612	118,016	105,131	30,666	41%
5901.3 Admin-Field Work-WM Staff	-	14,357	594	854	9,672	(4,685)	-33%
5901.5 Admin-General-WM Staff	-	55,535	5,857	8,420	64,423	8,888	16%
5901.7 Admin-Meeting-WM Staff	-	45,648	41,354	56,319	58,626	12,978	28%
5901.8 Admin-Meeting - West Yost	-	38,909	-	-	40,163	1,253	3%
5901.9 Admin-Reporting-WM Staff	-	21,742	3,843	5,366	22,253	511	2%
5906.71 Admin-Data Req-CBWM Staff	-	109,124	75,128	106,635	112,652	3,528	3%
5906.72 Admin-Data Req-Non CBWM Staff	-	56,483	37,301	47,598	58,316	1,833	3%
5910 Court Coordination/Attend-WM	-	28,837	9,186	11,586	8,775	(20,061)	-70%
5911 Exhibit G-WM Staff	-	6,396	876	1,260	6,330	(66)	-1%
5921 Production Monitoring-WM Staff	-	9,471	-	-	8,011	(1,460)	-15%
5925 Ag Prod & Estimation-West Yost	4,344	31,992	25,757	39,367	-	(36,336)	-100%
5931 Recharge Applications-WM Staff	-	33,092	2,343	3,368	54,181	21,089	64%
5935 Admin-Mat'l Phy Inj Requests	-	41,668	2,639	22,251	36,096	(5,572)	-13%
5941 Reporting-WM Staff	-	44,602	1,155	1,660	52,315	7,713	17%
5945 WM Annual Report Prep-West Yost	-	17,762	12,260	12,760	18,334	572	3%
5951 Rules & Regs-WM Staff	-	11,350	-	-	1,650	(9,700)	-85%
5961 Safe Yield-WM Staff	-	106,006	68,504	98,077	79,210	(26,796)	-25%
5965 Support Data Collect-West Yost	10,000	17,302	16,431	27,302	27,626	324	1%
5971 Storage Agreements-WM Staff	-	20,671	4,215	6,058	7,991	(12,680)	-61%
5981 Water Acct/Database-WM Staff	-	112,036	88,785	121,458	115,133	3,097	3%
5991 Water Transactions-WM Staff	-	13,062	8,434	12,058	14,231	1,169	9%
Judgment Administration Costs	14,344	910,511	489,272	700,412	901,118	(23,736)	-3%
6010 Administration Salary Costs							
6011.11 WM Staff - Overtime	-	18,000	5,987	6,665	18,000	-	0%
6011.10 Accounting-WM Staff	-	280,410	209,489	286,480	329,920	49,510	18%
6011.15 Building Admin-WM Staff	-	31,040	11,644	15,963	41,290	10,250	33%

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<i>Proposed Annual Budget - Detail</i>	FY 2025/26 Approved Carryover Budget	FY 2025/26 Amended Budget	YTD Actual 3/31/26	FY 2025/26 Projected Ending	FY 2026/27 Proposed Budget	Budget Variance (\$)	Budget Variance (%)	
63	6011.20 Conference/Seminar-WM Staff	-	50,660	32,973	47,399	48,320	(2,340)	-5%
64	6011.25 Document Review-WM Staff	-	54,110	79,849	110,102	80,580	26,470	49%
65	6011.30 Field Work-WM Staff	-	-	909	1,307	-	-	0%
66	6011.50 General-WM Staff	-	278,870	201,136	282,025	269,320	(9,550)	-3%
67	6011.60 HR-WM Staff	-	100,980	45,901	63,158	142,720	41,740	41%
68	6011.70 IT-WM Staff	-	72,830	49,933	69,719	73,150	320	0%
69	6011.80 Meeting-WM Staff	-	93,640	101,687	141,124	115,570	21,930	23%
70	6011.90 Team Building-WM Staff	-	33,490	15,215	21,808	33,480	(10)	0%
71	6011.95 Training-Give/Receive-WM Staff	-	79,580	35,161	49,957	72,280	(7,300)	-9%
72	6012 Payroll Services	-	2,500	1,530	2,040	2,500	-	0%
73	6015.6 Retroactive Pay	-	-	2,178	2,178	-	-	0%
74	6016 New Employee Search Costs	-	3,480	285	285	3,500	20	1%
75	6017 Temporary Services	-	28,250	-	-	15,000	(13,250)	-47%
76	6018 Fringe Benefits	-	1,134,070	788,632	1,108,951	1,228,962	94,891	8%
77	60199 Payroll Burden Allocated	-	(1,134,070)	(779,841)	(1,108,951)	(1,228,962)	(94,891)	8%
78	Administration Salary Costs	-	1,127,840	802,667	1,100,210	1,245,630	117,790	10%
79	6020 Office Building Expense							
80	6021 Office Lease	-	142,835	122,362	159,320	152,200	9,365	7%
81	6022 Telephone	-	17,680	9,804	13,072	19,200	1,520	9%
82	6023 Office Utilities	-	32,020	26,405	35,207	39,500	7,480	23%
83	6024 Building Repair & Maintenance	-	25,000	18,093	24,123	31,200	6,200	25%
84	6025 Building Renovations	-	10,000	-	-	15,000	5,000	50%
85	6027 Air Access Door Lock Subscription	-	1,000	768	768	1,000	-	0%
86	Office Building Expense	-	228,535	177,432	232,491	258,100	29,565	13%
87	6030 Office Supplies & Equip.							
88	6031.1 Copy Paper	-	750	122	163	500	(250)	-33%
89	6031.7 General Office Supplies	-	20,000	10,671	14,228	17,000	(3,000)	-15%
90	6036 Minor Office Furniture	-	5,000	281	281	1,000	(4,000)	-80%
91	6038 Other Office Equipment	10,038	-	3,794	10,038	-	(10,038)	-100%
92	6039.1 Banking Service Charges	-	10,000	6,400	8,534	10,000	-	0%
93	6141.1 Meeting Supplies	-	8,970	6,507	8,676	10,500	1,530	17%
94	6147 Other Admin Expenses	-	660	120	120	300	(360)	-55%
95	Office Supplies & Equip.	10,038	45,380	27,896	42,040	39,300	(16,118)	-29%
96	6040 Postage & Printing Costs							
97	6042 Postage - General	-	5,190	3,192	4,256	4,500	(690)	-13%
98	6043 Copy Machine Lease	-	20,000	9,930	13,239	13,000	(7,000)	-35%
99	6045 Printing	-	1,500	-	-	1,500	-	0%
100	6046 Court Transcript Services	-	500	-	-	1,000	500	100%
101	Postage and Printing Costs	-	27,190	13,122	17,496	20,000	(7,190)	-26%
102	6050 Information Services							
103	6052.2 Database Support Services	-	91,000	3,998	5,330	91,000	-	0%
104	6052.4 IT Managed Services	-	51,000	24,637	32,849	48,000	(3,000)	-6%
105	6052.5 IT Data Backup/Storage	-	22,000	11,838	15,785	22,000	-	0%
106	6053 Internet Expense	-	15,600	10,015	13,354	12,000	(3,600)	-23%
107	6054 Computer Software	-	20,000	3,873	5,163	20,000	-	0%
108	6055 Computer Hardware	-	20,000	5,600	7,467	20,000	-	0%
109	6056 Website Services	-	4,800	745	993	3,500	(1,300)	-27%
110	Information Services	-	224,400	60,706	80,942	216,500	(7,900)	-4%
111	6060 WM Special Contract Services							
112	6061.1 Accounting Services Consultant	-	50,000	6,545	8,727	25,000	(25,000)	-50%
113	6061.2 HRIS System	-	4,800	2,389	3,186	4,800	-	0%
114	6061.3 Annual Report Services	-	20,000	21,856	24,356	24,500	4,500	23%
115	6062 Audit Services	-	19,450	18,820	18,820	25,000	5,550	29%
116	6062.5 Audit Support Services	-	1,700	1,530	1,530	3,500	1,800	106%
117	6068 Hearing Officer	-	8,000	-	-	5,000	(3,000)	-38%
118	WM Special Contract Services	-	103,950	51,140	56,619	87,800	(16,150)	-16%
119	6070 Watermaster Legal Services							
120	6071 BHFS Legal - Court Coordination	-	76,000	315,073	447,000	80,400	4,400	6%
121	6072 BHFS Legal - Rules & Regs	-	10,495	-	-	11,075	580	6%
122	6073 BHFS Legal - Personnel Matters	-	28,150	39,574	70,000	30,500	2,350	8%
123	6074 BHFS Legal - Interagency Issues	-	40,536	-	-	48,600	8,064	20%
124	6077 BHFS Legal - Party Status Maint	-	13,590	-	-	14,950	1,360	10%



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125 6078 BHFS Legal - Miscellaneous	-	177,240	166,254	250,000	187,800	10,560	6%
126 Watermaster Legal Services	-	346,011	520,902	767,000	373,325	27,314	8%
127 6080 Insurance Expense							
128 6085 Business Insurance Package	-	55,000	65,894	65,894	72,000	17,000	31%
129 Insurance Expense	-	55,000	65,894	65,894	72,000	17,000	31%
130 6110 Dues and Subscriptions							
131 6111 Membership Dues	-	40,000	37,383	37,383	40,000	-	0%
132 6112 Subscriptions/Publications	-	900	1,054	1,054	1,100	200	22%
133 Dues and Subscriptions	-	40,900	38,437	38,437	41,100	200	0%
134 6150 Field Supplies & Equipment							
135 6151 Small Tools & Equipment	-	1,000	966	966	1,100	100	10%
136 6152 Safety Shoes	-	800	-	800	900	100	13%
137 6154 Uniforms	-	2,100	1,144	1,525	2,300	200	10%
138 Field Supplies & Equipment	-	3,900	2,110	3,291	4,300	400	10%
139 6170 Travel & Transportation							
140 6171 Vehicle Allowance	-	20,400	14,400	19,200	19,200	(1,200)	-6%
141 6172 Rental Vehicle	-	1,000	-	-	1,000	-	0%
142 6173 Airfare/Mileage	-	5,000	163	218	5,000	-	0%
143 6175 Vehicle Fuel	-	3,600	1,445	1,927	2,500	(1,100)	-31%
144 6177 Vehicle Repairs & Maintenance	-	5,600	766	1,021	5,600	-	0%
145 Travel and Transportation	-	35,600	16,774	22,366	33,300	(2,300)	-6%
146 6190 Conferences & Seminars							
147 6191 Conferences - General	-	12,000	12,337	14,337	18,000	6,000	50%
148 6193 Employee Training	-	31,500	5,060	6,747	24,000	(7,500)	-24%
149 Conferences and Seminars	-	43,500	17,397	21,084	42,000	(1,500)	-3%
150 6200 Advisory Committee Expenses							
151 6201 WM Staff Salaries	-	61,397	35,191	48,509	83,643	22,246	36%
152 6206 West Yost-Eng. Serv.-Advisory	-	22,624	14,099	19,796	23,367	743	3%
153 6275 BHFS Legal - Advisory Committee	-	27,764	18,828	27,500	29,700	1,936	7%
154 Advisory Committee Expenses	-	111,785	68,118	95,805	136,710	24,925	22%
155 6300 Watermaster Board Expenses							
156 6301 WM Staff Salaries	-	101,669	79,023	109,400	114,655	12,986	13%
157 6306 West Yost-Eng. Services-Board	-	22,624	19,010	31,072	23,367	743	3%
158 6311 Board Member Compensation	-	40,000	23,625	31,500	40,000	-	0%
159 6312 Board Meeting Expenses	-	8,650	7,540	10,053	10,000	1,350	16%
160 6313 Board Member Expenses	-	300	-	-	2,000	1,700	567%
161 6375 BHFS Legal - Board Meeting	-	88,704	87,021	120,000	95,040	6,336	7%
162 6375.1 BHFS Legal - Board Workshop(s)	-	29,215	-	-	31,275	2,060	7%
163 6375.2 Board Workshop Expenses-Misc.	-	40,000	2,010	2,010	-	(40,000)	-100%
164 Watermaster Board Expenses	-	331,162	218,229	304,036	316,337	(14,825)	-4%
165 8300 Appropriative Pool Administration							
166 8301 WM Staff Salaries	-	89,707	71,848	99,449	98,190	8,483	9%
167 8306 West Yost-Eng. Services-AP	-	22,624	18,178	26,183	23,367	743	3%
168 8367 Legal Service	-	-	22,673	30,231	-	-	0%
169 8375 BHFS Legal - Appropriative Pool	-	34,705	14,086	25,000	37,125	2,420	7%
170 Appropriative Pool Administration	-	147,036	126,785	180,863	158,682	11,646	8%
171 8400 Agricultural Pool Administration							
172 8401 WM Staff	-	83,199	31,241	43,253	81,908	(1,291)	-2%
173 8406 West Yost-Eng. Services-OAP	-	22,624	13,083	21,478	23,367	743	3%
174 8467 Ag Legal & Technical Services	-	-	133,150	177,533	-	-	0%
175 8470 Ag Meeting Attend -Special	-	-	26,750	35,667	-	-	0%
176 8471 Ag Pool Expense	-	-	-	-	-	-	0%
177 8475 BHFS Legal - Agricultural Pool	-	34,705	13,426	25,000	37,125	2,420	7%
178 Agricultural Pool Administration	-	140,528	217,651	302,930	142,400	1,872	1%
179 8500 Non-Agricultural Pool Administration							
180 8501 WM Staff	-	66,256	21,521	29,850	75,258	9,001	14%
181 8506 West Yost-Eng. Services-ONAP	-	22,624	9,305	14,351	23,367	743	3%
182 8511 Non-Ag Pool Member Compensation	-	-	4,875	4,875	-	-	0%
183 8567 Non-Ag Legal Service	-	-	935	935	-	-	0%
184 8575 BHFS Legal - Non-Ag Pool	-	34,705	14,086	25,000	37,125	2,420	7%
185 Non-Agricultural Pool Administration	-	123,585	50,722	75,012	135,749	12,164	10%



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186 9500 Allocated Administration Expenses							
187 9500 Allocated Admin Expenditures	-	(403,675)	(347,392)	(463,189)	(361,257)	42,418	-11%
188 Allocated Administration Expenses	-	(403,675)	(347,392)	(463,189)	(361,257)	42,418	-11%
189 Total Judgment Administration Expenses	24,382	3,643,139	2,617,863	3,643,740	3,863,095	195,574	5%
190 OBMP Expenses & Program Elements 1-9							
191 6900 Optimum Basin Mgmt Program							
192 6901.1 OBMP - Doc. Review - WM Staff	-	50,364	39,102	54,290	61,961	11,597	23%
193 6901.3 OBMP - Field Work - WM Staff	-	9,471	2,116	3,042	9,672	201	2%
194 6901.5 OBMP - General - WM Staff	-	52,005	41,002	58,680	41,748	(10,257)	-20%
195 6901.7 OBMP - Meeting - WM Staff	-	33,487	46,427	63,317	20,692	(12,795)	-38%
196 6901.8 OBMP - Meeting - West Yost	-	38,909	34,280	56,888	40,163	1,253	3%
197 6901.9 OBMP - Reporting - WM Staff	-	39,176	4,987	7,103	19,000	(20,176)	-52%
198 6901.95 OBMP - Reporting - West Yost	-	66,832	64,394	66,081	67,310	478	1%
199 OBMP - WM Staff Salaries	-	290,249	232,308	309,401	260,545	(29,703)	-10%
200 6903 OBMP - SAWPA Group							
201 6903 OBMP SAWPA Group	-	18,952	7,608	7,608	8,986	(9,966)	-53%
202 OBMP - SAWPA Group	-	18,952	7,608	7,608	8,986	(9,966)	-53%
203 6906 OBMP - Engineering Services							
204 6906 OBMP Engineering Services	-	65,810	47,400	65,097	67,966	2,156	3%
205 6906.1 OBMP-Watermaster Model Update	59,443	8,176	41,706	64,329	88,388	20,769	31%
206 6906.14 Modeling for WSIP-100% IEUA	-	-	-	-	-	-	0%
207 6906.21 State of the Basin Report	-	-	-	-	169,740	169,740	0%
208 OBMP - Engineering Services	59,443	73,992	89,106	129,426	326,094	192,659	144%
209 6907 OBMP - Legal							
210 6907.31 Archibald South Plume	-	12,565	-	-	13,400	835	7%
211 6907.32 Chino Airport Plume	-	12,565	-	-	13,400	835	7%
212 6907.33 Desalter/Hydraulic Control	-	38,680	-	-	41,400	2,720	7%
213 6907.34 Santa Ana River Water Rights	-	21,405	8,157	9,500	22,425	1,020	5%
214 6907.38 Reg. Water Quality Cntrl Board	-	63,200	-	20,000	69,600	6,400	10%
215 6907.39 Recharge Master Plan	-	14,270	8,948	12,000	29,900	15,630	110%
216 6907.41 Prado Basin Habitat Sustain	-	10,290	-	5,000	10,850	560	5%
217 6907.44 SGMA Compliance	-	10,290	-	2,500	10,850	560	5%
218 6907.45 OBMP Update	-	177,240	8,799	25,000	187,800	10,560	6%
219 6907.47 2020 Safe Yield Reset	-	151,180	28,353	100,000	159,900	8,720	6%
220 6907.50 San Sev Dischrg-State Ct Litig	-	54,130	-	-	-	(54,130)	-100%
221 6907.51 San Sev Dischrg-CWA Litigation	-	150,440	339,775	490,000	-	(150,440)	-100%
222 6907.9 WM Legal Counsel-Unanticipated	-	38,885	-	-	41,625	2,740	7%
223 OBMP - Legal Services	-	755,140	394,032	664,000	601,150	(153,990)	-20%
224 6909 OBMP - Miscellaneous Expenses							
225 6909.3 OBMP Permits	-	2,200	2,431	2,431	2,200	-	0%
226 6909.6 OBMP Expenses - Miscellaneous	-	96,000	-	-	96,000	-	0%
227 OBMP - Miscellaneous Expenses	-	98,200	2,431	2,431	98,200	-	0%
228 Optimum Basin Mgmt Program	59,443	1,236,523	725,485	1,112,866	1,294,975	(990)	0%
229 7103 Groundwater Quality Monitoring							
230 7103.6 Grdwtr Qual-Supplies	-	4,500	1,636	2,182	4,500	-	0%
231 Groundwater Quality Monitoring	-	4,500	1,636	2,182	4,500	-	0%
233 7104 Groundwater Level Monitoring							
234 7104.1 PE 1 Monitoring - WM Staff	-	166,708	182,184	252,882	160,502	(6,206)	-4%
235 7104.3 Grdwtr Level-Engineering	15,800	274,794	180,769	285,375	299,381	8,787	3%
236 7104.6 Grdwtr Level-Supplies	-	2,250	2,567	3,423	2,500	250	11%
237 7104.7 Grdwtr Level-WM Staff-Cap Equip	-	9,000	8,913	9,000	9,800	800	9%
238 7104.8 Grdwtr Level-Contracted Serv	-	29,128	6,246	26,692	41,168	12,040	41%
239 7104.9 Grdwtr Level-Capital Equip	-	19,000	5,063	23,768	19,000	-	0%
240 Groundwater Level Monitoring	15,800	500,880	385,743	601,140	532,350	15,671	3%
241 7200 OBMP Pgm Element 2 - Comp Recharge							
242 7201 PE2 Comp Recharge - WM Staff	-	49,649	74,803	105,783	92,004	42,354	85%
243 7202 Comp Recharge-Engineering	-	23,350	7,831	17,164	24,090	740	3%
244 7202.2 Engineering Svc	55,000	181,496	111,471	221,992	516,550	280,054	118%



**CHINO BASIN WATERMASTER
PROPOSED ANNUAL BUDGET - DETAIL
FISCAL YEAR 2026-2027**

		A	B	C		D	E = D - (A+B)	E = D / (A+B)
<i>Proposed Annual Budget - Detail</i>		FY 2025/26 Approved Carryover Budget	FY 2025/26 Amended Budget	YTD Actual 3/31/26	FY 2025/26 Projected Ending	FY 2026/27 Proposed Budget	Budget Variance (\$)	Budget Variance (%)
245	7204 Comp Recharge-Supplies	-	2,000	-	-	2,000	-	0%
246	7205 Comp Recharge-Other Expense	-	14,500	14,306	14,306	15,500	1,000	7%
247	7206 Comp Recharge-O&M	-	1,697,272	847,236	1,697,272	1,528,250	(169,022)	-10%
248	OBMP Pgm Element 2 - Comp Recharge	55,000	1,968,267	1,055,648	2,056,518	2,178,393	155,126	8%
249	7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter							
250	7301 PE3&5 Water Supply - WM Staff	-	19,189	-	-	13,796	(5,392)	-28%
251	7301.1 PE5 Regional Prgm - WM Staff	-	16,759	576	828	9,672	(7,087)	-42%
252	7302 PBHSP Monitoring Prog-Eng. Serv	9,100	77,792	56,240	87,321	76,551	(10,341)	-12%
253	7303 PE3&5-Engineering	-	21,080	8,425	18,080	21,760	680	3%
254	7305 PE3&5-Supplies	-	7,000	3,566	4,755	7,000	-	0%
255	7306 PE3&5-Outside Professionals	-	31,500	16,324	37,851	6,750	(24,750)	-79%
256	OBMP Pgm Element 3 & 5 - Water Supply Plan	9,100	173,320	85,131	148,835	135,529	(46,891)	-26%
257	7400 OBMP Pgm Element 4 - Mgmt Zone Strategies							
258	7401 PE 4 MZ1 Mgmt Plan - WM Staff	-	25,595	798	878	15,467	(10,127)	-40%
259	7402 PE4-Engineering	-	301,531	124,850	287,076	285,874	(15,658)	-5%
260	7402.10 PE4 - Northwest MZ1 Area Proj.	124,788	169,378	156,167	257,578	107,696	(186,470)	-63%
261	7403 PE4-Contract Svcs-InSar	-	28,600	23,277	25,600	17,600	(11,000)	-38%
262	7404 PE4-Supplies	-	2,210	2,292	2,292	2,300	90	4%
263	7405 PE4-Other Expense	-	2,500	304	405	1,500	(1,000)	-40%
264	7406 PE4-Outside Professionals	-	55,155	-	55,155	31,140	(24,015)	-44%
265	7408 PE4 - Network Equipment	-	19,107	5,144	17,377	19,722	615	3%
266	OBMP Pgm Element 4 - Mgmt Zone Strategies	124,788	604,076	312,832	646,362	481,299	(247,565)	-34%
267	7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt							
268	7501 PE6 Coop. Prgms - WM Staff	-	22,983	12,475	17,673	29,309	6,326	28%
269	7501.1 PE7 Salt Mgmt. Plan - WM Staff	-	16,786	594	854	14,665	(2,122)	-13%
270	7502 PE6&7-Engineering	41,400	365,564	192,932	346,002	363,996	(42,968)	-11%
271	7502.2 PE7-Groundwtr Quality Model	-	70,216	1,579	69,795	75,130	4,914	7%
272	7505 PE6&7-Lab Services	-	41,300	36,311	46,380	42,100	800	2%
273	7510 PE6&7-IEUA Salinity Mgmt. Plan	-	9,522	14,020	14,416	9,562	40	0%
274	7511 PE6&7-SAWBMPTask Force	-	28,022	21,686	28,022	33,590	5,568	20%
275	7517 Surface Water-Chino Creek-IEUA	20,000	28,434	28,751	31,458	33,982	(14,452)	-30%
276	7520 Prep Water Quality Mgmt Plan	-	39,250	-	-	-	(39,250)	-100%
277	7540 Meter Install - New Meter	-	150,000	-	-	150,000	-	0%
278	7545 Meter Install - Calibrate/Test	34,994	-	-	-	120,000	85,006	243%
279	OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	96,394	772,078	308,348	554,601	872,334	3,863	0%
280	7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use							
281	7601 PE8&9 Storage Mgmt. - WM Staff	-	33,288	48,286	69,151	34,358	1,070	3%
282	7604 PE8&9-Supplies	-	-	-	-	-	-	0%
283	7610 PE8&9-Support 2020 Mgmt. Plan	-	21,720	-	-	-	(21,720)	-100%
284	7614 PE8&9-Support Implementation of SY Court Order	168,963	79,656	483,161	434,236	236,739	(11,880)	-5%
285	7615 PE8&9-Develop 2025 Storage Plan	-	137,816	-	-	166,080	28,264	21%
286	OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	168,963	272,480	531,447	503,387	437,177	(4,266)	-1%
287	7690 Recharge Improvement Debt & Projects							
288	7690.1 Recharge Improvement Debt Pymts	-	687,653	565,507	687,653	1,528,007	840,354	122%
289	7691.1 Project 23A	-	1,317,040	-	-	924,979	(392,061)	-30%
290	7691.2 GWR-RW OIT Upgrades	-	25,000	-	-	671,666	646,666	2587%
291	7691.3 Ground Water Recharge Condition Assessments	-	25,000	-	-	25,000	-	0%
292	7691.4 GWR Basin PLC Upgrades	-	250,000	-	-	-	(250,000)	-100%
293	7691.5 College Heights Basin Well Sensor Installation	-	75,000	-	-	-	(75,000)	-100%
294	7691.6 GWR/Recycled Water Valve Actuator Rplcmnt	-	37,500	-	-	37,500	-	0%
295	7691.7 RW / GWR SCADA Infrastructure Replacement	-	21,600	-	-	23,500	1,900	9%
296	Recharge Improvement Debt & Projects	-	2,438,793	565,507	687,653	3,210,652	771,859	32%
297	9501 Allocated Administration Expenses - OBMP							
298	9501 Admin Exp. Allocated-OBMP	-	139,094	102,401	112,352	105,765	(33,329)	-24%
299	Allocated Administration Expenses - OBMP	-	139,094	102,401	112,352	105,765	(33,329)	-24%
300	9502 Allocated Administration Expenses - PE 1-9							
301	9502 Admin Exp. Allocated-PE 1-9	-	264,581	244,991	265,261	255,492	(9,089)	-3%
302	Allocated Administration Expenses - PE 1-9	-	264,581	244,991	265,261	255,492	(9,089)	-3%
303	Total OBMP Program Elements 1-9	529,488	8,374,591	4,319,169	6,691,157	9,508,466	604,387	7%
304	Total Expenses	553,870	12,017,729	6,937,032	10,334,897	13,371,561	799,962	6%
305	Net Income/(Loss)	-	-	141,390	(3,235,008)	-	-	-

**CHINO BASIN WATERMASTER
ASSESSMENT CALCULATION - PROJECTED
FISCAL YEAR 2026/27**

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

		FY 2025/26 BUDGET ⁵	FY 2026/27 BUDGET	ASSESSMENT	APPROPRIATIVE POOL	AGRICULTURAL POOL	NON-AG POOL	
PRODUCTION BASIS								
2024/25	Production & Exchanges in AF (Actuals)			96,228,646	74,785,356 77.716%	18,184,178 18.897%	3,259,112 3.387%	
2025/26	Production & Exchanges in AF (Projected) ¹			115,000,939	94,857,713 82.484%	17,484,105 15.203%	2,659,121 2.312%	
BUDGET					Judgment Admin	OBMP & PE 1-9	Judgment Admin	OBMP & PE 1-9
	Judgment Administration ^{2,3}	3,643,139	3,863,095	\$3,863,095	\$3,186,447	\$587,324	\$89,325	
	OBMP & Program Elements 1-9 ²	5,935,798	6,297,814	6,297,814	5,194,707	957,485	145,622	
	Judgment Admin, OBMP & PE 1-9 Assessments	\$9,578,936	\$10,160,909	10,160,909	3,186,447	5,194,707	587,324	957,485
TOTAL BUDGET				10,160,909	3,186,447	5,194,707	587,324	957,485
	Less: Budgeted Interest Income	(368,030)	(199,280)	(199,280)	(164,375)	(30,297)	(4,608)	
	Less: Contributions from Outside Agencies	(195,850)	(200,750)	(200,750)	(165,587)	(30,521)	(4,642)	
	Subtotal: CASH DEMAND	9,015,056	9,760,879	9,760,879	3,186,447	4,864,746	587,324	896,666
	Less: Net Excess Cash Reserves ⁴	(1,254,684)						
	FUNDS REQUIRED TO BE ASSESSED	\$9,015,056	\$9,760,879	\$9,760,879	\$3,186,447	\$4,864,746	\$587,324	\$896,666
Proposed Assessments								
	Judgment Admin, OBMP & PE 1-9 (Minimum \$5.00 Per Producer)		A	Per Acre-Foot	\$33.59	\$51.28	\$33.59	\$51.28
	Grand Total					\$84.87		\$84.87
Prior Year Assessments, (Actuals) Information Only								
	Grand Total		B	Per Acre-Foot	\$37.86	\$55.82	\$37.86	\$55.82
						\$93.68		\$93.68
Variance Between Proposed Assessments and Prior Year Assessments								
	Grand Total		A - B		(\$4.27)	(\$4.54)	(\$4.27)	(\$4.54)
						(\$8.81)		(\$8.81)
Estimated Assessment as of Amended Budget July 24, 2025, Information Only								
	Grand Total				\$39.34	\$58.01	\$39.34	\$58.01
						\$97.35		\$97.35

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

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 25/26 Production & Exchanges in Acre-Feet
(Projected)

<u>FY 2025/26 Projected Production</u> (Based On Excel Forecast Model)		
Pool 1 Total:	17,484.105	
Pool 2 Total:	2,659.121	
Pool 3 Minus CDA Total:	94,857.713	
CDA Total:	40,000.000	
Overall Total:	155,000.940	
Overall Minus CDA Total:	115,000.940	

**Projections based on data as of Q3 March 31, 2026.*

DRAFT