



CHINO BASIN WATERMASTER

**ADOPTED BUDGET
FISCAL YEAR 2024/25**

MAY 23, 2024



**CHINO BASIN WATERMASTER
APPROVED BUDGET
FISCAL YEAR 2024-2025**

	A		B	C	D = C-A	E = D/A
	FY 2023/24 Approved Budget	YTD Actual 3/31/24	FY 2023/24 Projected Ending	FY 2024/25 Approved Budget	Budget Variance (\$)	Budget Variance (%)
Schedule A						
Approved Annual Budget - Summary						
Revenue						
Administration Revenue						
Local Agency Subsidies	186,412	186,412	186,412	191,070	4,658	2%
Admin Assessments-Appropriative Pool	8,886,164	9,669,482	9,669,482	9,521,030	634,866	7%
Admin Assessments-Non-Ag Pool	428,750	322,914	322,914	312,750	(116,000)	-27%
Total Administration Revenue	9,501,327	10,178,809	10,178,809	10,024,850	523,523	6%
Other Revenue						
Interest Income	312,500	438,924	465,368	478,500	166,000	53%
Miscellaneous Income	-	-	-	-	-	0%
Total Other Revenue	312,500	438,924	465,368	478,500	166,000	53%
Total Revenue	9,813,827	10,617,733	10,644,177	10,503,350	689,523	7%
Expenses						
Judgment Administration Expense						
Judgment Administration Costs	728,726	290,618	403,636	721,010	(7,716)	-1%
Administration Salary Costs	1,413,610	1,487,911	1,872,453	1,032,120	(381,490)	-27%
Office Building Expense	208,510	158,564	212,035	234,470	25,960	12%
Office Supplies & Equip.	46,950	42,909	56,066	56,390	9,440	20%
Postage and Printing Costs	33,806	21,709	26,953	32,950	(856)	-3%
Information Services	199,818	116,333	155,111	232,530	32,712	16%
WM Special Contract Services	60,200	132,828	143,497	111,460	51,260	85%
Watermaster Legal Services	565,964	717,378	932,572	414,060	(151,904)	-27%
Insurance Expense	50,468	46,256	46,718	50,950	482	1%
Dues and Subscriptions	40,027	37,408	37,645	25,900	(14,127)	-35%
Field Supplies & Equipment	3,200	1,331	2,252	3,200	-	0%
Travel and Transportation	29,570	18,224	24,201	104,960	75,390	255%
Conferences and Seminars	50,400	39,280	46,643	49,370	(1,030)	-2%
Advisory Committee Expenses	105,823	31,402	43,086	134,130	28,307	27%
Watermaster Board Expenses	256,601	185,618	254,983	288,290	31,689	12%
Appropriative Pool Administration	112,173	56,079	77,447	125,500	13,327	12%
Agricultural Pool Administration	108,700	183,090	244,697	124,220	15,520	14%
Non-Agricultural Pool Administration	108,194	46,920	64,208	120,940	12,746	12%
Allocated Administration Expenses	(440,829)	(200,303)	(304,700)	(540,830)	(100,001)	23%
Total Judgment Administration Expenses	3,681,911	3,413,553	4,339,503	3,321,620	(360,291)	-10%
OBMP Expenses & Program Elements 1-9						
Optimum Basin Mgmt Program	1,066,497	728,388	914,260	1,437,940	371,443	35%
Groundwater Level Monitoring	456,925	282,278	414,271	585,050	128,125	28%
OBMP Pgm Element 2 - Comp Recharge	1,414,773	1,173,073	1,592,197	1,774,300	359,527	25%
OBMP Pgm Element 3 & 5 - Water Supply Plan	84,677	37,978	61,361	122,010	37,333	44%
OBMP Pgm Element 4 - Mgmt Zone Strategies	512,434	278,288	396,846	412,400	(100,034)	-20%
OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	673,924	414,753	548,359	669,380	(4,544)	-1%
OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	633,092	518,892	692,042	867,050	233,958	37%
Recharge Improvement Debt & Projects	848,765	583,281	746,765	772,770	(75,995)	-9%
Allocated Administration Expenses - OBMP	222,160	104,334	147,219	232,750	10,590	5%
Allocated Administration Expenses - PE 1-9	218,669	104,969	143,936	308,080	89,411	41%
Total OBMP Program Elements 1-9	6,131,916	4,226,234	5,657,256	7,181,730	1,049,814	17%
Total Expenses	9,813,827	7,639,787	9,996,758	10,503,350	689,523	7%
Net Income/(Loss)	-	2,977,946	647,419	-		



Chino Basin Watermaster

FY 2024-2025 Approved Budget

Schedule A: FY 24-25 Approved Annual Budget

This report summarizes the operating and non-operating revenues and expenses budgeted by Chino Basin Watermaster for the Fiscal Year 2024-2025 (FY 25). Column (A) displays the Approved Budget for Fiscal Year 2023-2024 (FY 24). Column (B) displays the projected ending figures for FY 24 (actual results will vary). Column (C) displays the proposed budget for FY 25. Columns (D) and (E) display changes in dollars and percentages from FY 24 to the FY 25 proposed budget.

Revenues

Lines 2-6 Administration Revenue – Includes local agency subsidies and administrative assessment for the appropriative, agricultural and non-agricultural pools.

- **Line 3 Local Agency Subsidies** includes the annual Dry Year Yield (DYY) administrative fee received from Metropolitan Water District. The FY 25 budget includes a 2.5% increase from FY 24 per agreement.
- **Lines 4-5 Administrative Assessments** for the Appropriative and Non-Agricultural Pools include annual assessment invoices issued in November of each year, as well as special assessments issued at the direction of the respective pools. The FY 25 budget includes a \$634K increase for the Appropriative Pool and a \$116K decrease for Non-Agricultural Pool. These budget figures are based on production estimates.

Lines 7-10 Other Revenue – Includes interest income and other miscellaneous income.

- **Line 8 Interest Income** includes interest revenue earned on investments held in the State of California's Local Agency Investment Fund (LAIF), and the California Liquid Assets Securities System (CLASS). Interest revenues are budgeted based on projected cash balances with a conservative average yield.

Expenses

Lines 13-33 Judgment Administration Expense – Includes Watermaster general administrative expenses, contract services, insurance, office, and other administrative expenses. The FY 25 budget is based on FY 24 projected results with an 8.5% inflationary increase on most line items.

- **Line 14 Judgment Administration Costs** include wages for Watermaster staff and engineering services pertaining to Judgment Administration projects and activities. FY 25 is budgeted with a 1% decrease due to salary allocations going to Optimum Basin Management Program (OBMP) and special projects.
- **Line 15 Admin Salary/Benefit Costs** include wages and benefits for Watermaster administrative staff. FY 25 is budgeted with a 27% decrease from FY 24 budget due to lower salaries and is also based on projected labor distributions.
- **Line 16 Office Building Expense** includes office lease, telephone, utilities, repair and maintenance, and building interior renovation costs. FY 25 is budgeted at a 12% increase from prior year budget to consider anticipated building interior renovations.
- **Line 17 Office Supplies and Equipment** includes office supplies, minor office furniture, and other miscellaneous office items including bank fees. FY 25 is budgeted with a 20% increase from prior year budget to consider anticipated office furniture purchases.
- **Line 18 Postage and Printing Costs** include general postage costs, copy machine lease, printing, and legal publication costs. FY 25 is budgeted with a 3% decrease from prior year budget.



Chino Basin Watermaster FY 2024-2025 Approved Budget

- **Line 19 Information Services** include IT managed services, computer hardware and software, website services, and computer maintenance costs. FY 25 is budgeted with a 16% increase from prior year budget.
- **Line 20 Contract Services** include outside services for the annual audit report, HR consulting, court filings, and accounting consulting. FY 25 is budgeted with a \$51.2K increase from prior year budget due to accounting consulting services not previously budgeted for.
- **Line 21 Watermaster Legal Services** include outside legal counsel expenses. FY 25 is budgeted with a 27% decrease from prior year budget.
- **Line 22 Insurance Expense** includes general liability insurance, directors' and officers' liability, municipalities coverage, environmental pollution liability and other various insurance policies. FY 25 is budgeted with a 1% increase from prior year budget.
- **Line 23 Dues and Subscriptions** include annual dues for ACWA, SHRM, and other miscellaneous subscriptions. FY 25 is budgeted with a 35% decrease due to the cancellation of the CA Groundwater Coalition membership.
- **Line 24 Field Supplies and Equipment** include expenses for small tools and equipment, safety shoes, and uniforms. FY 25 is budgeted with no change from FY 24.
- **Line 25 Travel and Transportation** includes travel and transportation costs related to Watermaster business, not related to conferences and seminars, vehicle fuel, repairs and maintenance, and vehicle purchases. FY 25 is budgeted with a \$75.3K increase from prior year budget to consider the anticipated purchase of a new Watermaster vehicle for field operations use.
- **Line 26 Conferences and Seminars** include costs for staff attending conferences or seminars, training, or presentations regarding the Chino Basin Watermaster activities. FY 25 is budgeted with a 2% decrease from prior year budget.
- **Line 27 Advisory Committee Expenses** include costs associated with the Advisory Committee meetings. FY 25 is budgeted with a 27% increase from prior year budget due to more anticipated salary and burden costs of Watermaster staff in attending and preparing for Advisory Committee meetings.
- **Line 28 Watermaster Board Expenses** include costs associated with the Watermaster Board meetings. FY 25 is budgeted with a 12% increase from prior year budget due to more anticipated salary and burden costs of Watermaster staff in attending and preparing for Watermaster Board meetings.
- **Lines 29-31 Pool Administration** expenses include costs associated with the Pool meetings. FY 25 is budgeted with a 12%, 14%, and 12% increase from prior year budget for the Appropriative, Agricultural, and Non-Agricultural Pools, respectively.
- **Line 32 Allocated Administration Expenses** include the administrative overhead that is allocated to OBMP and Project jobs as a percentage of total Watermaster salaries.

Lines 34-45 Optimum Basin Management Plan (OBMP) Expense – Includes legal, engineering, groundwater level monitoring, allocated administrative expenses, and other expenses. FY 25 is budgeted with a 17% increase from prior year budget due to more anticipated salary and burden costs of Watermaster staff allocated to OBMP and Project jobs, and increased engineering services.



CHINO BASIN WATERMASTER
APPROVED BUDGET
FISCAL YEAR 2024-2025

	A	B	C = B-A	D = C/A
<i>Schedule B</i>	FY 2023/24	FY 2024/25	Budget	Budget
<i>Watermaster Salary and Benefits Detail</i>	Approved	Approved	Variance (\$)	Variance (%)
	Budget	Budget		
1 Judgment Administration Salaries				
2 5901.1 · Admin-Doc. Review-WM Staff	82,794	93,860	11,066	13%
3 5901.3 · Admin-Field Work-WM Staff	7,760	11,860	4,100	53%
4 5901.5 · Admin-General-WM Staff	60,129	81,090	20,961	35%
5 5901.7 · Admin-Meeting-WM Staff	2,633	39,710	37,077	1408%
6 5901.9 · Admin-Reporting-WM Staff	31,033	13,890	(17,143)	-55%
7 5910 · Court Coordination/Attend-WM	19,098	16,970	(2,128)	-11%
8 5911 · Exhibit G-WM Staff	2,370	6,400	4,030	170%
9 5921 · Production Monitoring-WM Staff	11,322	5,440	(5,882)	-52%
10 5931 · Recharge Applications-WM Staff	4,634	-	(4,634)	-100%
11 5941 · Reporting-WM Staff	1,316	2,140	824	63%
12 5951 · Rules & Regs-WM Staff	12,726	11,260	(1,466)	-12%
13 5961 · Safe Yield-WM Staff	26,330	9,510	(16,820)	-64%
14 5971 · Storage Agreements-WM Staff	4,739	13,000	8,261	174%
15 5981 · Water Acct/Database-WM Staff	109,793	108,290	(1,503)	-1%
16 5991 · Water Transactions-WM Staff	8,688	5,330	(3,358)	-39%
17 6201 · WM Staff Salaries	55,149	82,850	27,701	50%
18 6301 · WM Staff Salaries	61,818	83,910	22,092	36%
19 8301 · WM Staff Salaries	53,761	67,280	13,519	25%
20 8401 · WM Staff	51,549	66,000	14,451	28%
21 8501 · WM Staff	50,443	62,710	12,267	24%
22 Total Judgment Administration Salaries	658,090	781,500	123,410	19%
23 Administration Salaries				
24 6011.10 · Accounting-WM Staff	367,685	278,330	(89,355)	-24%
25 6011.15 · Building Admin-WM Staff	18,359	31,200	12,841	70%
26 6011.20 · Conference/Seminar-WM Staff	57,083	58,530	1,447	3%
27 6011.25 · Document Review-WM Staff	6,846	2,620	(4,226)	-62%
28 6011.50 · General-WM Staff	569,850	362,560	(207,290)	-36%
29 6011.60 · HR-WM Staff	43,489	50,450	6,961	16%
30 6011.70 · IT-WM Staff	53,975	34,070	(19,905)	-37%
31 6011.80 · Meeting-WM Staff	90,440	39,760	(50,680)	-56%
32 6011.90 · Team Building-WM Staff	41,304	41,550	246	0%
33 6011.95 · Training-Give/Receive-WM Staff	34,312	64,160	29,848	87%
34 Total Administration Salaries	1,283,343	963,230	(320,113)	-25%
35 OBMP Expenses & Program Elements 1-9				
36 6901.1 · OBMP - Doc. Review - WM Staff	89,136	95,290	6,154	7%
37 6901.3 · OBMP - Field Work - WM Staff	7,003	50,870	43,867	626%
38 6901.5 · OBMP - General - WM Staff	124,049	81,120	(42,929)	-35%
39 6901.7 · OBMP - Meeting - WM Staff	57,589	80,360	22,771	40%
40 6901.9 · OBMP - Reporting - WM Staff	2,370	11,040	8,670	366%
41 7104.1 · PE 1 Monitoring - WM Staff	171,515	275,490	103,975	61%
42 7201 · PE2 Comp Recharge - WM Staff	57,925	71,750	13,825	24%
43 7301 · PE3&5 Water Supply - WM Staff	4,791	9,510	4,719	98%
44 7301.1 · PE5 Regional Prgm - WM Staff	2,633	9,510	6,877	261%
45 7401 · PE 4 MZ1 Mgmt Plan - WM Staff	13,055	14,040	985	8%
46 7501 · PE6 Coop. Prgms - WM Staff - Other	8,027	9,510	1,483	18%
47 7501.1 · PE7 Salt Mgmt. Plan - WM Staff	6,582	9,510	2,928	44%
48 7601 · PE8&9 Storage Mgmt. - WM Staff	11,217	22,520	11,303	101%
49 Total OBMP Program Elements 1-9 Salaries	555,900	740,520	184,620	33%



**CHINO BASIN WATERMASTER
APPROVED BUDGET
FISCAL YEAR 2024-2025**

	A	B	C = B-A	D = C/A
<i>Schedule B</i>	FY 2023/24	FY 2024/25	Budget	Budget
<i>Watermaster Salary and Benefits Detail</i>	Approved	Approved	Variance (\$)	Variance (%)
	Budget	Budget		
50 Paid Leave				
51 60184.1 · Administrative Leave	6,799	6,550	(249)	-4%
52 60185 · Vacation - Other	119,130	90,280	(28,850)	-24%
53 60186 · Sick Leave	83,123	79,450	(3,673)	-4%
54 60187 · Holidays - Other	103,905	99,330	(4,575)	-4%
55 Total Paid Leave	312,957	275,610	(37,347)	-12%
56 Fringe Benefits				
57 60180 · Employers PERS Expense	317,202	341,130	23,928	8%
58 60182.1 · Medical Insurance	213,553	198,770	(14,783)	-7%
59 60182.2 · Dental & Vision Ins	23,113	17,290	(5,823)	-25%
60 60182.3 · Excess Med Ins Caps	62,989	75,160	12,171	19%
61 60182.4 · Retiree Medical	1,860	5,660	3,800	204%
62 60183 · Worker's Comp Insurance	18,010	17,120	(890)	-5%
63 60184.1 · Administrative Leave	6,799	6,550	(249)	-4%
64 60185 · Vacation - Other	119,130	90,280	(28,850)	-24%
65 60186 · Sick Leave	83,123	79,450	(3,673)	-4%
66 60187 · Holidays - Other	103,905	99,330	(4,575)	-4%
67 60188 · Medicare Taxes	26,114	24,950	(1,164)	-4%
68 60191 · Life & Disab. Ins Benefits	27,016	16,730	(10,286)	-38%
69 60192 · CA Unemployment Ins	5,208	2,870	(2,338)	-45%
70 60194 · Other Employee Insurance	1,248	1,900	652	52%
71 6011.8 · 401(a) Plan Company Matching	-	61,720	61,720	
72 Total Fringe Benefits	1,009,270	1,038,910	29,640	3%
73 Payroll Burden Allocated	(1,009,270)	(1,038,910)	(29,640)	3%
74 Total Watermaster Salary Expenses	2,810,277	2,760,860	(49,417)	-2%



Chino Basin Watermaster FY 2024-2025 Approved Budget

Schedule B: Watermaster Salary and Benefits Detail

This report details staff salaries and benefits budgeted by Chino Basin Watermaster for the Fiscal Year 2024-2025 (FY 25). Column (A) displays the Approved Budget for Fiscal Year 2023-2024 (FY 24). Column (B) displays the proposed budget for FY 25. Columns (C) and (D) display changes in dollars and percentages from FY 24 to the FY 25 proposed budget.

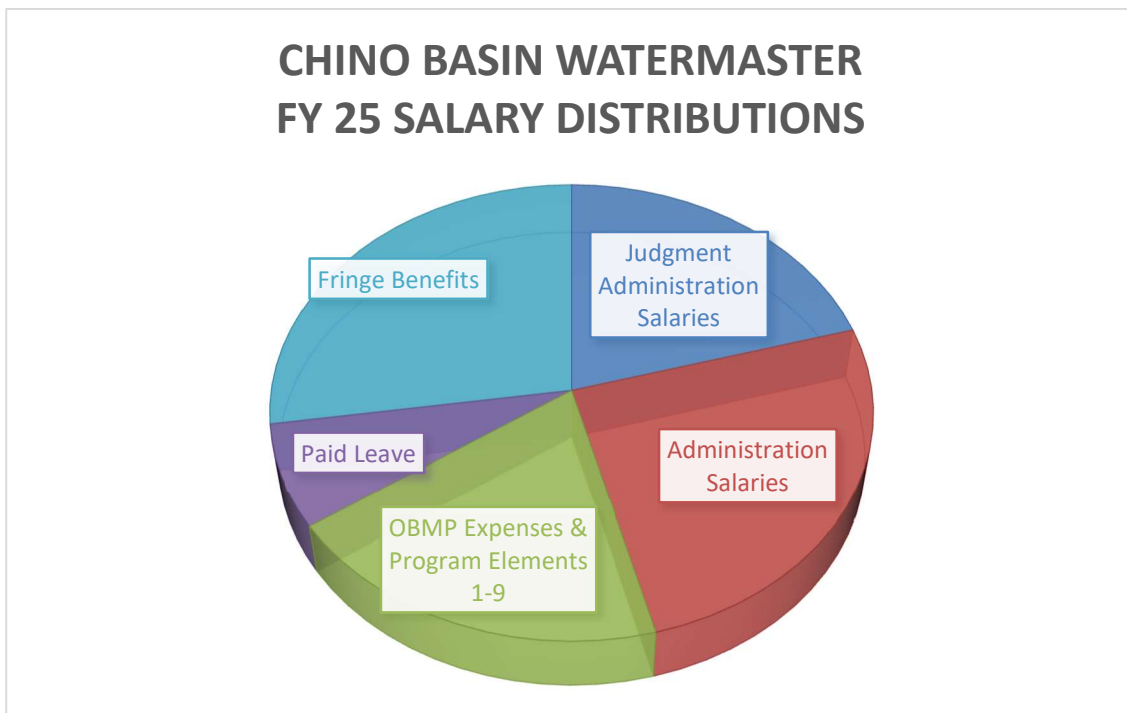
Lines 1-22 Judgment Administration Salaries – include wages for Watermaster staff pertaining to Judgment Administration projects and activities. FY 25 is budgeted with a 19% increase from prior year budget due to projected salary allocations going to Judgment Administration, Optimum Basin Management Program (OBMP), and special projects.

Lines 23-34 Administration Salaries – include regular wages related to administrative staff hours not related to a particular project. FY 25 is budgeted with a 25% decrease from prior year budget due to reasons stated above.

Lines 35-49 OBMP Program Elements 1-9 Salaries – include wages for Watermaster staff pertaining to OBMP projects and activities. FY 25 is budgeted with a 33% increase due to reasons stated above.

Lines 50-55 Paid Leave – includes wages for Watermaster staff for administrative leave, vacation, sick time, and holidays. FY 25 is budgeted with a 12% decrease from prior year due to newer staff accruing less paid leave during the first years of employment.

Lines 56-72 Fringe Benefits – include benefits paid to employees such as employer portions of CalPERS retirement, Medicare payroll taxes, medical, dental, vision, vacation, sick leave, holidays, workers' compensation insurance premiums, life insurance premiums, short and long-term disability premiums, state unemployment insurance, and 401(a) employer match. FY 25 is budgeted with a slight increase of 3%.



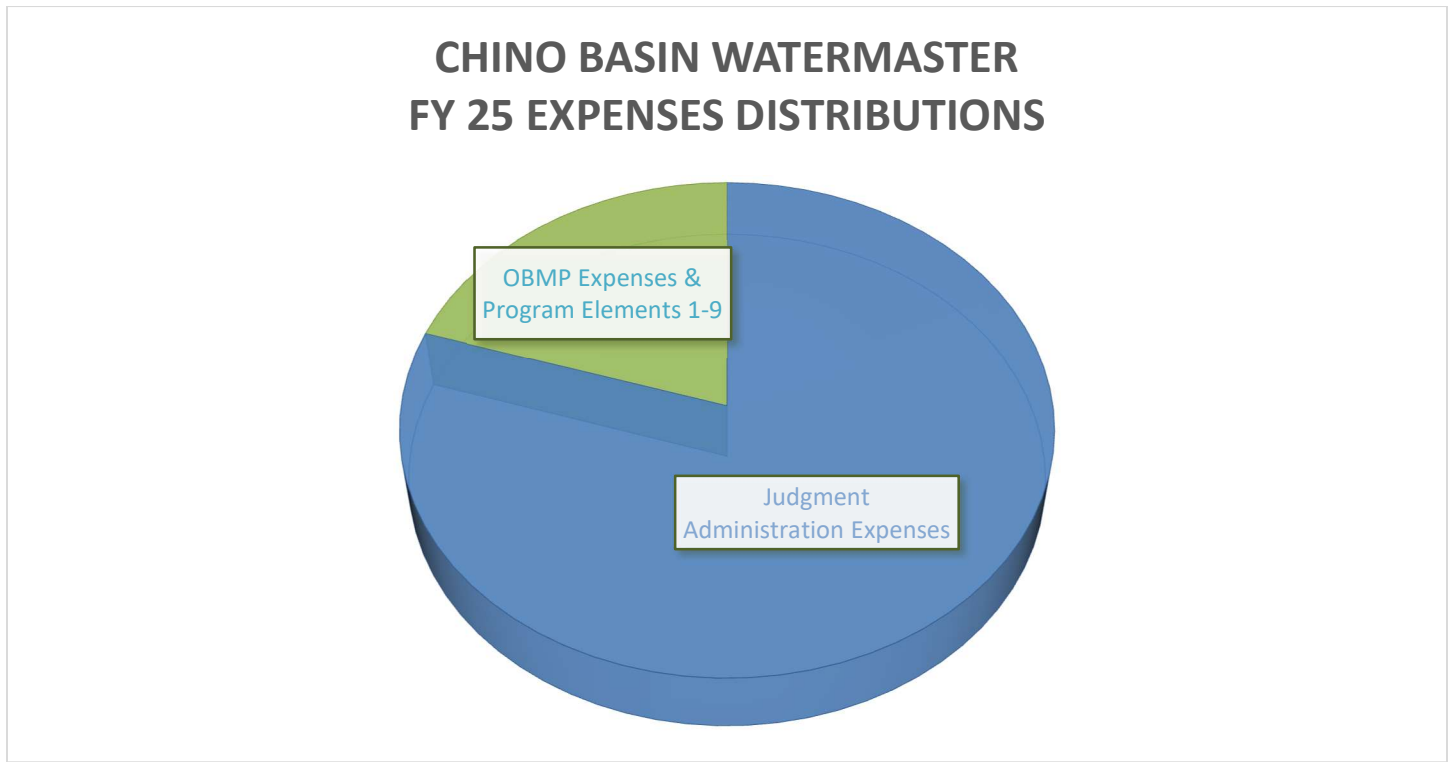


Chino Basin Watermaster FY 2024-2025 Approved Budget

Schedule C: Watermaster Expenses Summary

This report summarizes the Watermaster expenses budgeted for the Fiscal Year 2024-2025 (FY 25). Column (A) displays the Approved Budget for Fiscal Year 2023-2024 (FY 24). Column (B) displays the projected ending figures for FY 24 (actual results will vary). Column (C) displays the proposed budget for FY 25. Columns (D) and (E) display changes in dollars and percentages from FY 24 to the FY 25 proposed budget. Overall, the Watermaster expenses for FY 25 are budgeted at a slight decrease of 1% from prior budget.

<i>Schedule C Watermaster Expenses Summary</i>	A FY 2023/24 Approved Budget	YTD Actual 3/31/24	B FY 2023/24 Projected Ending	C FY 2024/25 Approved Budget	D = C-A Budget Variance (\$)	E = D/A Budget Variance (%)
Watermaster Expenses						
Judgment Administration Expenses	2,415,025	2,506,607	3,055,743	2,237,958	(177,067)	-7%
OBMP Expenses & Program Elements 1-9	1,186,496	630,067	916,260	1,340,228	153,732	13%
Total Watermaster Expenses	3,601,520	3,136,674	3,972,003	3,578,186	(23,334)	-1%





CHINO BASIN WATERMASTER

APPROVED BUDGET

FISCAL YEAR 2024-2025

	A		B		C	D = C-A	E = D/A
<i>Schedule D</i> <i>Approved Annual Budget - Detail</i>	FY 2023/24 Approved Budget	YTD Actual 3/31/24	FY 2023/24 Projected Ending	FY 2024/25 Approved Budget	Budget Variance (\$)	Budget Variance (%)	
1 Revenue							
2 Administration Revenue							
3 4000 Mutual Agency Revenue							
4 4040 · Cooperative Agreement	186,412	186,412	186,412	191,070	4,658	2%	
5 Local Agency Subsidies	186,412	186,412	186,412	191,070	4,658	2%	
6 4110 Appropriative Pool Assessments							
7 4111 · Gross Administration	2,803,245	2,831,145	2,831,145	2,593,450	(209,795)	-7%	
8 4111.2 · OBMP - Adm Assessment	3,654,835	3,678,686	3,678,686	4,481,220	826,385	23%	
9 4111.3 · App Pool - Special Assessments	-	285,000	285,000	-	-	0%	
10 4112 · Agric. Pool Transfer	685,532	724,055	724,055	613,510	(72,022)	-11%	
11 4113 · OBMP - Ag Pool Water Reall	893,788	940,831	940,831	1,060,080	166,292	19%	
12 4114 · Ag Pool Admin & Legal Services	-	361,000	361,000	-	-	0%	
13 4115 · Recharge Improvement Payment	102,000	102,000	102,000	-	(102,000)	-100%	
14 4116 · Recharge Debt Payment	746,765	746,765	746,765	772,770	26,005	3%	
15 Admin Assessments-Appropriative Pool	8,886,164	9,669,482	9,669,482	9,521,030	634,866	7%	
16 4120 Non-Agricultural Pool Assessments							
17 4123 · Non-Agricultural Pool	\$186,107	126,955	126,955	114,650	(71,457)	-38%	
18 4123.3 · Non-Ag Pool-Special Assessment	-	31,000	31,000	-	-	0%	
19 4124 · OBMP Adm Assessment	242,644	164,960	164,960	198,100	(44,544)	-18%	
20 Admin Assessments-Non-Ag Pool	428,750	322,914	322,914	312,750	(116,000)	-27%	
21 Total Administration Revenue	9,501,327	10,178,809	10,178,809	10,024,850	523,523	6%	
22 Other Revenue							
23 4225 Interest Income							
24 4225 · Interest Income	-	349,026	465,368	478,550	478,550		
25 4730 Prorated Interest Income							
26 4731 · Interest - Agri. Pool	12,500	42,488	-	-	(12,500)	-100%	
27 4732 · Interest - Approp. Pool	295,000	11,920	-	-	(295,000)	-100%	
28 4733 · Interest - Non-Ag Pool	5,000	2,057	-	-	(5,000)	-100%	
29 4738 · Interest - Replenishment	-	33,433	-	-	-	0%	
30 Interest Income	312,500	438,924	465,368	478,500	166,000	53%	
31 Miscellaneous Income	-	-	-	-	-	0%	
32 Total Other Revenue	312,500	438,924	465,368	478,500	166,000	53%	
33 Total Revenue	9,813,827	10,617,733	10,644,177	10,503,350	689,523	7%	
34 Expenses							
35 Judgment Administration Expense							
36 5900 Judgment Administration Costs							
37 5901.1 · Admin-Doc. Review-WM Staff	82,794	26,429	36,707	93,860	11,066	13%	
38 5901.3 · Admin-Field Work-WM Staff	7,760	2,314	3,214	11,860	4,100	53%	
39 5901.5 · Admin-General-WM Staff	60,129	50,594	70,269	81,090	20,961	35%	
40 5901.7 · Admin-Meeting-WM Staff	2,633	9,718	13,497	39,710	37,077	1408%	
41 5901.8 · Admin-Meeting - West Yost	45,097	-	-	37,066	(8,031)	-18%	
42 5901.9 · Admin-Reporting-WM Staff	31,033	1,324	1,839	13,890	(17,143)	-55%	
43 5906.1 · Admin-Watermaster Model Update	7,028	-	-	-	(7,028)	-100%	
44 5906.71 · Admin-Data Req-CBWM Staff	126,204	43,971	61,070	101,048	(25,156)	-20%	
45 5906.72 · Admin-Data Req-Non CBWM Staff	42,832	6,276	8,716	37,008	(5,824)	-14%	
46 5910 · Court Coordination/Attend-WM	19,098	8,774	12,186	16,970	(2,128)	-11%	
47 5911 · Exhibit G-WM Staff	2,370	1,592	2,211	6,400	4,030	170%	
48 5921 · Production Monitoring-WM Staff	11,322	2,892	4,016	5,440	(5,882)	-52%	
49 5925 · Ag Prod & Estimation-West Yost	34,376	22,928	31,844	31,096	(3,280)	-10%	
50 5931 · Recharge Applications-WM Staff	4,634	-	-	-	(4,634)	-100%	
51 5935 · Admin-Mat'l Phy Inj Requests	36,072	3,131	4,348	39,452	3,380	9%	
52 5941 · Reporting-WM Staff	1,316	530	737	2,140	824	63%	
53 5945 · WM Annual Report Prep-West Yost	15,416	11,671	16,210	16,924	1,508	10%	
54 5951 · Rules & Regs-WM Staff	12,726	-	-	11,260	(1,466)	-12%	
55 5961 · Safe Yield-WM Staff	26,330	1,049	1,457	9,510	(16,820)	-64%	



**CHINO BASIN WATERMASTER
APPROVED BUDGET
FISCAL YEAR 2024-2025**

		A		B	C	D = C-A	E = D/A
<i>Schedule D Approved Annual Budget - Detail</i>		FY 2023/24 Approved Budget	YTD Actual 3/31/24	FY 2023/24 Projected Ending	FY 2024/25 Approved Budget	Budget Variance (\$)	Budget Variance (%)
56	5965 · Support Data Collect-West Yost	36,336	5,496	7,633	39,659	3,323	9%
57	5971 · Storage Agreements-WM Staff	4,739	2,081	2,891	13,000	8,261	174%
58	5981 · Water Acct/Database-WM Staff	109,793	86,300	119,861	108,290	(1,503)	-1%
59	5991 · Water Transactions-WM Staff	8,688	3,550	4,931	5,330	(3,358)	-39%
60	Judgment Administration Costs	728,726	290,618	403,636	721,010	(7,716)	-1%
61	6010 Administration Salary Costs						
62	6010.01 · Payroll Severance	-	447,861	447,861	-	-	
63	6011.11 · WM Staff - Overtime	15,000	8,805	13,883	18,000	3,000	20%
64	6011.12 · WM Staff - Doubletime	-	67	67	-	-	0%
65	6011.4 · 457(f) NQDC Plan	55,467	18,494	18,494	-	(55,467)	-100%
66	6011.10 · Accounting-WM Staff	367,685	154,277	214,273	278,330	(89,355)	-24%
67	6011.15 · Building Admin-WM Staff	18,359	3,900	5,416	31,200	12,841	70%
68	6011.20 · Conference/Seminar-WM Staff	57,083	23,071	32,043	58,530	1,447	3%
69	6011.25 · Document Review-WM Staff	6,846	659	916	2,620	(4,226)	-62%
70	6011.50 · General-WM Staff	569,850	340,557	472,995	362,560	(207,290)	-36%
71	6011.55 · Flex Monday-WM Staff	-	32,100	44,583	-	-	0%
72	6011.60 · HR-WM Staff	43,489	70,035	97,271	50,450	6,961	16%
73	6011.70 · IT-WM Staff	53,975	36,597	50,829	34,070	(19,905)	-37%
74	6011.80 · Meeting-WM Staff	90,440	33,352	46,322	39,760	(50,680)	-56%
75	6011.90 · Team Building-WM Staff	41,304	7,612	10,572	41,550	246	1%
76	6011.95 · Training-Give/Receive-WM Staff	34,312	20,437	28,385	64,160	29,848	87%
77	6012 · Payroll Services	4,800	5,175	6,175	6,640	1,840	38%
78	6013 · Human Resources Services	30,000	32,157	38,607	15,000	(15,000)	-50%
79	6015.5 · Retention Bonus Payment - GM	-	60,000	60,000	-	-	0%
80	6016 · New Employee Search Costs	1,000	2,730	2,961	3,210	2,210	221%
81	6017 · Temporary Services	24,000	28,757	49,613	26,040	2,040	9%
82	6018 Fringe Benefits	1,009,270	712,824	997,226	1,039,610	30,340	3%
83	60199 · Payroll Burden Allocated	(1,009,270)	(552,038)	(766,720)	(1,039,610)	(30,340)	3%
84	Administration Salary Costs	1,413,610	1,487,911	1,872,453	1,032,120	(381,490)	-27%
85	6020 Office Building Expense						
86	6021 · Office Lease	166,438	108,953	144,134	140,720	(25,718)	-15%
87	6022 · Telephone	16,296	9,559	13,015	17,680	1,384	8%
88	6023 · Office Utilities	-	13,539	23,354	24,740	24,740	
89	6024 · Building Repair & Maintenance	23,276	26,512	31,532	34,400	11,124	48%
90	6025 Building Interior Renovations	-	-	-	15,930	15,930	
91	6027 · Other Building Expense	2,500	-	-	1,000	(1,500)	-60%
92	Office Building Expense	208,510	158,564	212,035	234,470	25,960	12%
93	6030 Office Supplies & Equip.						
94	6031.1 · Copy Paper	1,500	320	674	750	(750)	-50%
95	6031.7 · General Office Supplies	21,000	16,919	22,369	24,610	3,610	17%
96	6036 · Minor Office Furniture	2,500	3,652	3,652	5,000	2,500	100%
97	6038 · Other Office Equipment	-	7,551	10,068	2,000	2,000	
98	6039.1 · Banking Service Charges	14,400	7,725	11,265	14,400	-	0%
99	6141 · Meeting Expenses - Other	-	-	571	-	-	0%
100	6141.1 · Meeting Supplies	450	-	-	8,970	8,520	1893%
101	6141.2 · Committee Meetings	600	-	-	-	(600)	-100%
102	6141.3 · Admin Meetings	5,800	6,204	6,861	-	(5,800)	-100%
103	6147 · Other Admin Expenses	700	538	605	660	(40)	-6%
104	Office Supplies & Equip.	46,950	42,909	56,066	56,390	9,440	20%
105	6040 Postage & Printing Costs						
106	6042 · Postage - General	-	1,620	2,120	4,780	4,780	
107	6043 · Copy Machine Lease	4,000	-	-	24,190	20,190	505%
108	6043.1 · Ricoh Lease Fee	18,136	12,976	17,174	-	(18,136)	-100%
109	6043.2 · Ricoh Usage & Maintenance Fee	1,600	1,309	1,399	-	(1,600)	-100%
110	6043.3 · Ricoh Property Tax Fees	450	255	255	-	(450)	-100%
111	6044 · Postage Meter Lease	1,820	2,419	2,873	-	(1,820)	-100%



**CHINO BASIN WATERMASTER
APPROVED BUDGET
FISCAL YEAR 2024-2025**

		A		B	C	D = C-A	E = D/A
<i>Schedule D Approved Annual Budget - Detail</i>		FY 2023/24 Approved Budget	YTD Actual 3/31/24	FY 2023/24 Projected Ending	FY 2024/25 Approved Budget	Budget Variance (\$)	Budget Variance (%)
112	6045 · Printing	3,000	2,236	2,236	3,000	-	0%
113	6046 · Legal Publications/Services	4,800	895	895	980	(3,820)	-80%
114	Postage and Printing Costs	33,806	21,709	26,953	32,950	(856)	-3%
115	6050 Information Services						
116	6052.2 · Database Services	51,000	34,000	45,333	91,000	40,000	78%
117	6052.4 · IT Managed Services	66,106	41,642	55,522	59,840	(6,266)	-9%
118	6052.5 · IT Data Backup/Storage	21,720	16,192	21,589	23,280	1,560	7%
119	6052.6 · IT Services/Projects	1,920	5,000	6,667	-	(1,920)	-100%
120	6053 · Internet Expense	13,272	8,847	11,797	12,610	(662)	-5%
121	6054 · Computer Software	20,000	5,042	6,723	20,000	-	0%
122	6055 · Computer Hardware	20,000	5,610	7,480	20,000	-	0%
123	6056 · Website Services	4,800	-	-	4,800	-	0%
124	6057 · Computer Maintenance	1,000	-	-	1,000	-	0%
125	Information Services	199,818	116,333	155,111	232,530	32,712	16%
126	6060 WM Special Contract Services						
127	6061.1 · Accounting Services Consultant	-	91,604	100,745	50,000	50,000	
128	6061.2 · HRIS System	-	2,037	2,885	2,890	2,890	
129	6061.3 · Rauch	24,000	19,548	19,548	25,200	1,200	5%
130	6061.5 · Court Filing Services	7,200	2,281	2,961	2,000	(5,200)	-72%
131	6062 · Audit Services - Other	16,750	16,009	16,009	18,750	2,000	12%
132	6062.5 · Audit Support Services	4,250	1,350	1,350	4,620	370	9%
133	6068 · Hearing Officer	8,000	-	-	8,000	-	0%
134	WM Special Contract Services	60,200	132,828	143,497	111,460	51,260	85%
135	6070 Watermaster Legal Services						
136	6071 · BHFS Legal - Court Coordination	171,260	278,904	360,101	144,040	(27,220)	-16%
137	6072 · BHFS Legal - Rules & Regs	92,900	-	-	10,495	(82,405)	-89%
138	6073 · BHFS Legal - Personnel Matters	10,820	285,176	353,122	28,150	17,330	160%
139	6074 · BHFS Legal - Interagency Issues	43,704	-	-	40,536	(3,168)	-7%
140	6077 · BHFS Legal - Party Status Maint	13,730	1,205	11,655	13,590	(140)	-1%
141	6078 · BHFS Legal - Miscellaneous - Other	233,550	149,698	200,830	177,240	(56,310)	-24%
142	6078.25 · Ely 3 Basin Investigation	-	2,394	6,864	-	-	0%
143	Watermaster Legal Services	565,964	717,378	932,572	414,060	(151,904)	-27%
144	6080 Insurance Expense						
145	6085 · Business Insurance Package	50,212	46,256	46,718	50,690	478	1%
146	6086 · Position Bond Insurance	256	-	-	260	4	2%
147	Insurance Expense	50,468	46,256	46,718	50,950	482	1%
148	6110 Dues and Subscriptions						
149	6111 · Membership Dues	39,127	34,394	34,579	25,000	(14,127)	-36%
150	6112 · Subscriptions/Publications	900	3,014	3,066	900	-	0%
151	Dues and Subscriptions	40,027	37,408	37,645	25,900	(14,127)	-35%
152	6150 Field Supplies & Equipment						
153	6151 · Small Tools & Equipment	450	-	-	450	-	0%
154	6152 · Safety Shoes	800	-	345	800	-	0%
155	6154 · Uniforms	1,950	1,331	1,907	1,950	-	0%
156	Field Supplies & Equipment	3,200	1,331	2,252	3,200	-	0%
157	6170 Travel & Transportation						
158	6171.1 · Vehicle Allowance	8,400	6,634	8,134	20,400	12,000	143%
159	6171.2 · Watermaster Mgmt Staff	14,400	4,500	7,500	-	(14,400)	-100%
160	6172 · Rental Vehicle	-	916	916	1,000	1,000	
161	6173 · Airfare/Mileage	1,450	1,779	2,443	5,000	3,550	245%
162	6174 · Public Transportation	120	-	-	120	-	0%
163	6175 · Vehicle Fuel	2,700	2,489	3,302	3,320	620	23%
164	6177 · Vehicle Repairs & Maintenance	2,500	1,906	1,906	5,120	2,620	105%
165	6179 -New Vehicle	-	-	-	70,000	70,000	
165	Travel and Transportation	29,570	18,224	24,201	104,960	75,390	255%



**CHINO BASIN WATERMASTER
APPROVED BUDGET
FISCAL YEAR 2024-2025**

		A		B	C	D = C-A	E = D/A
<i>Schedule D Approved Annual Budget - Detail</i>		FY 2023/24 Approved Budget	YTD Actual 3/31/24	FY 2023/24 Projected Ending	FY 2024/25 Approved Budget	Budget Variance (\$)	Budget Variance (%)
167	6190 Conferences & Seminars						
168	6191 · Conferences - General	8,500	6,623	10,583	15,000	6,500	76%
169	6192 · Seminars - General	14,450	309	309	-	(14,450)	-100%
170	6193 · Employee Training	20,250	29,154	31,989	34,370	14,120	70%
171	6193.2 · Conference - Registration Fee	7,200	3,193	3,762	-	(7,200)	-100%
172	Conferences and Seminars	50,400	39,280	46,643	49,370	(1,030)	-2%
173	6200 Advisory Committee Expenses						
174	6201 · WM Staff Salaries	55,149	21,895	30,410	82,850	27,701	50%
175	6206 · West Yost-Eng. Serv.-Advisory	23,466	5,686	7,581	23,510	44	0%
176	6212 · Meeting Expense	500	-	-	-	(500)	-100%
177	6275 · BHFS Legal - Advisory Committee	26,708	3,821	5,095	27,764	1,056	4%
178	Advisory Committee Expenses	105,823	31,402	43,086	134,130	28,307	27%
179	6300 Watermaster Board Expenses						
180	6301 · WM Staff Salaries	61,818	69,765	96,896	83,910	22,092	36%
181	6306 · West Yost-Eng. Services-Board	23,466	20,699	33,939	23,510	44	0%
182	6311 · Board Member Compensation	35,000	32,875	41,500	40,000	5,000	14%
183	6312 · Meeting Expenses	8,650	4,095	7,871	8,650	-	0%
184	6313 · Board Member Expenses	300	-	-	300	-	0%
185	6375 · BHFS Legal - Board Meeting	85,272	58,184	74,777	88,704	3,432	4%
186	6375.1 · BHFS Legal - Board Workshop(s)	28,095	-	-	29,215	1,120	4%
187	6375.2 · Board Workshop Expenses-Misc.	14,000	-	-	14,000	-	0%
188	Watermaster Board Expenses	256,601	185,618	254,983	288,290	31,689	12%
189	8300 Appropriative Pool Administration						
190	8301 · WM Staff Salaries	53,761	31,620	43,917	67,280	13,519	25%
191	8306 · West Yost-Eng. Services-AP	23,467	16,549	22,376	23,510	43	0%
192	8312 · Meeting Expenses	1,560	177	228	-	(1,560)	-100%
193	8375 · BHFS Legal - Appropriative Pool	33,385	7,733	10,926	34,705	1,320	4%
194	Appropriative Pool Administration	112,173	56,079	77,447	125,500	13,327	12%
195	8400 Agricultural Pool Administration						
196	8401 · WM Staff	51,549	10,403	14,448	66,000	14,451	28%
197	8406 · West Yost-Eng. Services-OAP	23,466	14,187	18,916	23,510	44	0%
198	8412 · Meeting Expenses	300	-	-	-	(300)	-100%
199	8467 · Ag Legal & Technical Services	-	105,911	141,214	-	-	0%
200	8470 · Ag Meeting Attend -Special	-	35,500	47,333	-	-	0%
201	8471 · Ag Pool Expense	-	9,357	12,476	-	-	0%
202	8475 · BHFS Legal - Agricultural Pool	33,385	7,733	10,310	34,705	1,320	4%
203	Agricultural Pool Administration	108,700	183,090	244,697	124,220	15,520	14%
204	8500 Non-Agricultural Pool Administration						
205	8501 · WM Staff	50,443	6,888	9,567	62,710	12,267	24%
206	8506 · West Yost-Eng. Services-ONAP	23,466	9,852	13,599	23,510	44	0%
207	8511 · Non-Ag Pool Member Compensation	-	5,000	6,750	-	-	0%
208	8512 · Meeting Expense	900	-	-	-	(900)	-100%
209	8567 · Non-Ag Legal Service	-	17,448	23,367	-	-	0%
210	8575 · BHFS Legal - Non-Ag Pool	33,385	7,733	10,926	34,705	1,320	4%
211	Non-Agricultural Pool Administration	108,194	46,920	64,208	120,940	12,746	12%
212	9500 Allocated Administration Expenses						
213	9500 · Allocated Admin Expenditures	(440,829)	(200,303)	(304,700)	(540,830)	(100,001)	23%
214	Allocated Administration Expenses	(440,829)	(200,303)	(304,700)	(540,830)	(100,001)	23%
215	Total Judgment Administration Expenses	3,681,911	3,413,553	4,339,503	3,321,620	(360,291)	-10%
216	OBMP Expenses & Program Elements 1-9						
217	6900 Optimum Basin Mgmt Program						
218	6901.1 · OBMP - Doc. Review - WM Staff	89,136	25,652	35,627	95,290	6,154	7%
219	6901.3 · OBMP - Field Work - WM Staff	7,003	1,858	2,580	50,870	43,867	626%
220	6901.5 · OBMP - General - WM Staff	124,049	82,618	114,748	81,120	(42,929)	-35%
221	6901.7 · OBMP - Meeting - WM Staff	57,589	24,777	34,413	80,360	22,771	40%
222	6901.8 · OBMP - Meeting - West Yost	45,096	37,692	83,945	37,066	(8,030)	-18%



CHINO BASIN WATERMASTER APPROVED BUDGET FISCAL YEAR 2024-2025

		A		B	C	D = C-A	E = D/A
<i>Schedule D</i>		FY 2023/24	YTD Actual	FY 2023/24	FY 2024/25	Budget	Budget
<i>Approved Annual Budget - Detail</i>		Approved	3/31/24	Projected	Approved	Variance (\$)	Variance (%)
		Budget		Ending	Budget		
223	6901.9 · OBMP - Reporting - WM Staff	2,370	5,443	7,560	11,040	8,670	366%
224	6901.95 · OBMP - Reporting - West Yost	57,316	53,194	53,194	62,606	5,290	9%
225	OBMP - WM Staff Salaries	382,559	231,233	332,066	418,360	35,801	9%
226	6903 OBMP - SAWPA Group						
227	6903 · OBMP SAWPA Group	24,071	24,071	24,071	15,990	(8,081)	-34%
228	OBMP - SAWPA Group	24,071	24,071	24,071	15,990	(8,081)	-34%
229	6906 OBMP - Engineering Services						
230	6906 · OBMP Engineering Services - Other	46,992	27,295	39,306	51,440	4,448	9%
231	6906.1 · OBMP-Watermaster Model Update	-	18,889	18,889	67,596	67,596	
232	6906.21 · State of the Basin Report	-	-	-	195,188	195,188	
233	6906.26 · 2020 OBMP Update	24,016	4,508	4,508	-	(24,016)	-100%
234	OBMP - Enginnering Services	71,008	50,692	62,703	314,230	243,222	343%
235	6907 OBMP - Legal						
236	6907.31 · Archibald South Plume	12,085	-	-	12,565	480	4%
237	6907.32 · Chino Airport Plume	12,085	720	720	12,565	480	4%
238	6907.33 · Desalter/Hydraulic Control	37,200	1,358	1,358	38,680	1,480	4%
239	6907.34 · Santa Ana River Water Rights	20,595	3,037	3,037	21,405	810	4%
240	6907.36 · Santa Ana River Habitat	30,090	-	-	31,280	1,190	4%
241	6907.38 · Reg. Water Quality Cntrl Board	30,090	2,484	2,588	63,200	33,110	110%
242	6907.39 · Recharge Master Plan	30,495	38,876	54,532	14,270	(16,225)	-53%
243	6907.40 · Storage Agreements	16,960	-	-	-	(16,960)	-100%
244	6907.41 · Prado Basin Habitat Sustain	9,900	-	880	10,290	390	4%
245	6907.44 · SGMA Compliance	9,900	-	-	10,290	390	4%
246	6907.45 · OBMP Update	172,880	195,930	218,841	177,240	4,360	3%
247	6907.47 · 2020 Safe Yield Reset	33,920	15,625	16,443	80,190	46,270	136%
248	6907.48 · Ely Basin Investigation	126,040	84,476	84,476	64,890	(61,150)	-49%
249	6907.49 · San Sevaine Basin Discharge	-	-	-	110,080		0%
250	6907.9 · WM Legal Counsel-Unanticipated	37,395	-	-	38,885	1,490	4%
251	OBMP - Legal Services	579,635	342,505	382,873	685,830	106,195	18%
252	6908.1 OBMP Update - Dodson & Associates						
253	6908.1 · 2022 OBMP Update-Dodson & Assoc	-	76,629	109,288	-	-	0%
254	OBMP Update - Dodson & Associates	-	76,629	109,288	-	-	0%
255	6909 OBMP - Miscellaneous Expenses						
256	6909.1 · OBMP Meetings	1,500	-	-	-	(1,500)	-100%
257	6909.3 · Other OBMP Expenses	2,724	3,258	3,258	3,540	816	30%
258	6909.6 · OBMP Expenses - Miscellaneous	5,000	-	-	-	(5,000)	-100%
259	OBMP - Miscellaneous Expenses	9,224	3,258	3,258	3,540	(5,684)	-62%
260	Optimum Basin Mgmt Program	1,066,497	728,388	914,260	1,437,940	371,443	35%
261	7104 Groundwater Level Monitoring						
262	7104.1 · PE 1 Monitoring - WM Staff	171,515	112,844	156,728	275,490	103,975	61%
263	7104.3 · Grdwtr Level-Engineering	253,745	167,424	224,346	254,627	882	0%
264	7104.4 · Grdwtr Level-WM Staff-Services	500	-	-	500	-	0%
265	7104.6 · Grdwtr Level-Supplies	2,250	2,010	4,985	2,250	-	0%
266	7104.7 · Grdwtr Level-WM Staff-Cap Equip	9,000	-	5,214	9,000	-	0%
267	7104.8 · Grdwtr Level-Contracted Serv	10,000	-	-	26,174	16,174	162%
268	7104.9 · Grdwtr Level-Capital Equip	9,915	-	22,999	17,000	7,085	71%
269	Groundwater Level Monitoring	456,925	282,278	414,271	585,050	128,125	28%
270	7200 OBMP Pgm Element 2 - Comp Recharge						
271	7201 · PE2 Comp Recharge - WM Staff	57,925	32,147	44,648	71,750	13,825	24%
272	7202 · Comp Recharge-Engineering - Other	29,084	6,092	10,575	23,496	(5,588)	-19%
273	7202.2 · Engineering Svc	83,188	36,314	50,986	75,944	(7,244)	-9%
274	7204 · Comp Recharge-Supplies	2,000	-	-	2,000	-	0%
275	7205 · Comp Recharge-Other Expense	13,492	12,941	17,255	13,500	8	0%
276	7206 · Comp Recharge-O&M	1,194,756	1,047,811	1,397,082	1,587,607	392,851	33%
277	7208 · SB88 Specs to Ensure Compliance	-	-	-	-	-	0%
278	7210 · OBMP - 2023 RMPU	34,328	37,768	71,541	-	(34,328)	-100%



CHINO BASIN WATERMASTER APPROVED BUDGET FISCAL YEAR 2024-2025

		A			B	C	D = C-A	E = D/A
<i>Schedule D</i> <i>Approved Annual Budget - Detail</i>		FY 2023/24 Approved Budget	YTD Actual 3/31/24	FY 2023/24 Projected Ending	FY 2024/25 Approved Budget	Budget Variance (\$)	Budget Variance (%)	
279	7220 · Model Mtgs/Tech Review-50% IEUA	-	-	111	-	-	0%	
280	OBMP Pgm Element 2 - Comp Recharge	1,414,773	1,173,073	1,592,197	1,774,300	359,527	25%	
281	7300 OBMP Pgm Element 3 & 5 - Water Supply Plan-Desalter					-		
282	7301 · PE3&5 Water Supply - WM Staff	4,791	-	-	9,510	4,719	98%	
283	7301.1 · PE5 Regional Prgm - WM Staff	2,633	-	-	9,510	6,877	261%	
284	7302 · PBHSP Monitoring Prog-Eng. Serv	48,121	36,063	59,235	73,305	25,184	52%	
285	7303 · PE3&5-Engineering	15,632	635	846	16,180	548	4%	
286	7305 · PE3&5-Supplies	7,000	-	-	7,000	-	0%	
287	7306 · PE3&5-Outside Professionals	6,500	1,280	1,280	6,500	-	0%	
288	OBMP Pgm Element 3 & 5 - Water Supply Plan	84,677	37,978	61,361	122,010	37,333	44%	
289	7400 OBMP Pgm Element 4 - Mgmt Zone Strategies					-		
290	7401 · PE 4 MZ1 Mgmt Plan - WM Staff	13,055	802	1,114	14,040	985	8%	
291	7402 · PE4-Engineering	197,335	150,439	200,585	281,239	83,904	43%	
292	7402.10 · PE4 - Northwest MZ1 Area Proj.	121,703	85,080	113,441	16,656	(105,047)	-86%	
293	7403 · PE4-Contract Svcs-InSar	90,000	21,365	28,487	39,600	(50,400)	-56%	
294	7404 · PE4-Supplies	2,208	305	407	2,210	2	0%	
295	7405 · PE4-Other Expense	2,500	-	-	2,500	-	0%	
296	7406 · PE4 - Outside Professionals	76,552	15,126	45,919	38,600	(37,952)	-50%	
297	7408 · PE4 - Network Equipment	9,081	5,171	6,894	17,553	8,472	93%	
298	OBMP Pgm Element 4 - Mgmt Zone Strategies	512,434	278,288	396,846	412,400	(100,034)	-20%	
299	7500 OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt					-		
300	7501 · PE6 Coop. Prgms - WM Staff - Other	8,027	4,450	6,181	9,510	1,483	18%	
301	7501.1 · PE7 Salt Mgmt. Plan - WM Staff	6,582	1,114	1,547	9,510	2,928	44%	
302	7502 · PE6&7-Engineering	329,663	229,985	289,282	398,309	68,646	21%	
303	7505 · PE6&7-Lab Services	47,470	31,066	41,422	61,242	13,772	29%	
304	7508 · HC Mitigation Plan-50% IEUA	-	7,990	10,654	-	-	0%	
305	7510 · PE6&7-IEUA Salinity Mgmt. Plan	14,879	16,073	21,430	-	(14,879)	-100%	
306	7511 · PE6&7-SAWBMPTask Force	24,610	9,667	25,299	27,067	2,457	10%	
307	7517 · Surface Water-Chino Creek-IEUA	69,821	31,510	42,014	33,574	(36,247)	-52%	
308	7520 · Prep Water Quality Mgmt Plan	157,692	76,394	101,859	130,164	(27,528)	-17%	
309	7525 · PE6&7 - Computer Services	2,880	1,695	2,260	-	(2,880)	-100%	
310	7528 · PE6&7 - Meter Repair & Maint	4,400	4,808	6,411	-	(4,400)	-100%	
311	7535 · PE6&7 - Supplies & Services	7,900	-	-	-	(7,900)	-100%	
312	OBMP Pgm Element 6 & 7 - Coop Efforts/Salt Mgmt	673,924	414,753	548,359	669,380	(4,544)	-1%	
313	7600 OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use							
314	7601 · PE8&9 Storage Mgmt. - WM Staff	11,217	3,342	4,641	22,520	11,303	101%	
315	7604 · PE8&9-Supplies	350	-	-	350	-	0%	
316	7610 · PE8&9-Support 2020 Mgmt. Plan	26,648	13,687	18,250	32,584	5,936	22%	
317	7614 · PE8&9-Develop S&R Master Plan	543,747	492,354	656,471	768,963	225,216	41%	
318	7615 · PE8&9-Develop 2025 Storage Plan	-	-	-	42,632	42,632		
319	7620 · Extreme Future Plan Scenarios	51,130	9,510	12,679	-	(51,130)	-100%	
320	OBMP Pgm Element 8 & 9 Storage Mgmt/Conj Use	633,092	518,892	692,042	867,050	233,958	37%	
321	7690 Recharge Improvement Debt & Projects					-		
322	7690.1 · Recharge Improvement Debt Pymts	746,765	583,281	746,765	772,770	26,005	3%	
323	7690.24 · Jurupa Basin Ramp	102,000	-	-	-	(102,000)	-100%	
324	Recharge Improvement Debt & Projects	848,765	583,281	746,765	772,770	(75,995)	-9%	
325	9501 Allocated Administration Expenses - OBMP					-		
326	9501 · Admin Exp. Allocated-OBMP	222,160	104,334	147,219	232,750	10,590	5%	
327	Allocated Administration Expenses - OBMP	222,160	104,334	147,219	232,750	10,590	5%	
328	9502 Allocated Administration Expenses - PE 1-9					-		
329	9502 · Admin Exp. Allocated-PE 1-9	218,669	104,969	143,936	308,080	89,411	41%	
330	Allocated Administration Expenses - PE 1-9	218,669	104,969	143,936	308,080	89,411	41%	
331	Total OBMP Program Elements 1-9	6,131,916	4,226,234	5,657,256	7,181,730	1,049,814	17%	
332	Total Expenses	9,813,827	7,639,787	9,996,758	10,503,350	689,523	7%	
333	Net Income/(Loss)	-	2,977,946	647,419	-			

**CHINO BASIN WATERMASTER
ASSESSMENT CALCULATION - PROJECTED
FISCAL YEAR 2024/25**

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

PRODUCTION BASIS

2022/23 Production & Exchanges in Acre-Feet (Actuals)
2023/24 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

Add: RESERVE POLICY 2012

Working capital reseve
Judgment Administration (10%) 10%
OBMP & PE 1-9 (15%) 15%
Subtotal: OPERATING RESERVE

Less: Cash Balance On Hand Available for Assessments 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 "Amended" Budget August 25, 2023, Information Only
Grand Total

FY 2023/24 BUDGET ⁵	FY 2024/25 BUDGET	ASSESSMENT	APPROPRIATIVE POOL		AGRICULTURAL POOL		NON-AG POOL	
		86,865.190	66,788.048	76.887%	17,082.226	19.665%	2,994.916	3.448%
		94,668.741	73,915.846	78.078%	17,485.496	18.470%	3,267.399	3.451%
			Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9	Judgment Administration	OBMP & PE 1-9
\$3,681,911	3,321,620	\$3,321,620	\$2,593,470	5,004,010	\$613,510	1,183,750	\$114,640	221,200
5,283,151	6,408,960	6,408,960						
\$8,965,062	\$9,730,580	9,730,580	2,593,470	5,004,010	613,510	1,183,750	114,640	221,200
		9,730,580	2,593,470	5,004,010	613,510	1,183,750	114,640	221,200
(312,500)	(478,500)	(478,500)		(373,610)		(88,380)		(16,510)
(186,412)	(191,070)	(191,060)		(149,180)		(35,290)		(6,590)
8,466,150	9,061,010	9,061,020	2,593,470	4,481,220	613,510	1,060,080	114,640	198,100
368,191	332,162	332,160	259,350		61,350		11,460	
792,473	961,344	961,340		750,600		177,560		33,180
1,160,664	1,293,506	1,293,500	259,350	750,600	61,350	177,560	11,460	33,180
(1,160,664)	(1,293,506)	(1,293,500)	(259,350)	(750,600)	(61,350)	(177,560)	(11,460)	(33,180)
\$8,466,150	\$9,061,010	\$9,061,020	\$2,593,470	\$4,481,220	\$613,510	\$1,060,080	\$114,640	\$198,100
	A	Per Acre-Foot	\$35.09	\$60.63	\$35.09	\$60.63	\$35.09	\$60.63
				\$95.72		\$95.72		\$95.72
	B	Per Acre-Foot	\$33.44	\$53.24	\$33.44	\$53.24	\$33.44	\$53.24
				\$86.68		\$86.68		\$86.68
	A - B		\$1.65	\$7.39	\$1.65	\$7.39	\$1.65	\$7.39
				\$9.04		\$9.04		\$9.04
			\$40.77	\$47.07	\$40.77	\$47.07	\$40.77	\$47.07
				\$87.84		\$87.84		\$87.84

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.