



County of San Luis Obispo
**Board Governed
Special Districts**

Fiscal Year 2025-26
Proposed Budget

May 5, 2025

Board of Supervisors
County Government Center
San Luis Obispo, CA 93408

Subject: Special Districts Proposed Budget for Fiscal Year 2025/26

The *Special Districts FY 2025/26 Proposed Budget* is submitted for your review and consideration. The following comments are offered as background, or specific noteworthy issues.

San Luis Obispo Flood Control & Water Conservation District

The District provides regional water resource and flood control services including studies, programs, projects, and weather and hydrological data collection and compilation via the District's Zone General fund (see www.slocounty.ca.gov/slocountywater). Specific projects and programs benefiting the District's zones of benefit and operations are budgeted in the recipient individual funds. The District is funded from an allocation of the Countywide property taxes pursuant to Proposition 13 and related legislation.

The District's FY 2025-26 budget funds a range of Countywide water resource and flood control efforts divided into four major programs that are further described below:

A. Regional Program

Integrated Regional Water Management Program (IRWM) Includes implementing and updating the IWRM Plan, coordinating with the Regional Water Management Group (RWMG), monitoring State and funding area activities relevant to IRWM, and administration of the implementation and planning grant agreements with the State and project proponents. The District is the lead agency for the program in accordance with State regulations and the Memorandum of Understanding between the RWMG member organizations. Participation in the IRWM Program has resulted in over \$32M in grant awards for local needs.

Master Water Report and Regional Resiliency Includes updating the compilation of analyses that communicates the current and projected future ability of water supplies to meet demands on a county-wide basis. A data and information system is being developed that will be maintained and updated on a regular basis to ensure that these analyses can be kept

up to date, which will support timely decision making. The reporting system will also include information on the status of resiliency project implementation and the potential for future strategies to address needs, and address county-wide drought planning requirements.

Stormwater Resources Plan Program This effort includes maintaining the countywide stormwater resources plan, which identifies stormwater strategies, programs and projects. Stormwater projects need to be in the plan to qualify for applicable State grants.

Flood Mapping This effort includes coordinating with FEMA, and local entities implementing projects that may influence the floodplain, to keep local floodplain maps updated.

- B. Technical Program Includes ongoing hydrologic data collection and management efforts at over 150 sites, California Statewide Groundwater Elevation Monitoring (CASGEM) Program participation efforts and a contract with the US Geological Survey to share the cost of 3 stream gauges. The data is used by the District for technical studies and by entities charged with water resource management and technical analysis, including the State, Groundwater Sustainability Agencies, and other local entities.
- C. Subregional Program Includes studying the feasibility of specific water supply strategies such as stormwater capture, desalination and optimizing the use of Salinas Reservoir to meet needs in various areas of the county and coordination with stakeholders in unmanaged groundwater basins/areas to understand conditions by conducting technical studies. Also includes supporting general drainage and flood control efforts such as responding to constituents, investigating drainage issues, programs, and flooding problems for all County areas, consistent with the Board of Supervisors adopted policy on surveillance of drainage and flood control problems. The intent of the program is to provide the technical support should communities wish to establish Zones of Benefit or agreements that would fund maintenance, design, and implementation of solutions.
- D. Management Program Includes supporting the Water Resources Advisory Committee, flood control district strategic planning and budgeting, public information requests and inter/intra-department coordination. The goal is to influence and create consistency amongst water-related policies and programs for the purpose of achieving sustainable communities in alignment with the County's values.

Water Conservation Management Includes compliance with Assembly Bill (AB) 1420, which requires implementation of certain conservation best management practices (BMPs) by wholesalers. Certain BMPs are best implemented by the District on a regional basis, while others are addressed in the Flood Control Zone 3 Fund (Lopez Lake).

Public and Partner Engagement This effort includes communicating about program and project activities through meetings, web postings and other methods; tracking and communicating about water-related grant opportunities; and supporting the effort to improve storage of and access to water-related data and information.

The budget continues to support the following efforts:

- A bridge loan to Zone 1/1A to provide cash flow to cover the cost of repairs to the levee system and mitigation requirements. This loan is anticipated to be repaid from FEMA and State funding in addition to Zone 1/1A funds over time
- Transfer to Zone 16 (Nipomo Drainage Basins) for short-term maintenance activities.
- A bridge loan to the Los Osos Wastewater System to provide for cash flow requirements, if needed. This short-term loan will be repaid with interest as the annual sewer service charge payments are received.
- Transfer to Zone 4 (Santa Maria River Levee) for increased maintenance costs over the estimate provided by the Santa Barbara County Flood Control, Water Conservation District & Water Agency.

Flood Control Zone 1 (Arroyo Grande Creek Channel)

Flood Control Zone 1A (Los Berros Diversion Channel of Arroyo Grande Creek)

The maintenance of the Arroyo Grande Creek and Los Berros Diversion Channels are budgeted in the District's Zone 1 and 1A funds.

The long-term plan to improve flood protection, the Waterway Management Program (WMP), was completed during the second half of 2020/21 and post construction monitoring and maintenance of the WMP projects began. Ongoing monitoring and maintenance involves topographic surveys, biological surveys, and monitoring of the stream channels to ensure flood capacity and restored habitat are maintained and will continue to provide valuable flood protection and environmental resource benefits for the community of Oceano.

The Meadow Creek Lagoon Watershed Restoration Planning effort also began in the second half of 2020/21 and will address long term WMP project impacts to steelhead trout. Staff will continue to pursue partnerships and grant funding for implementing project planning phases, as well as identified lagoon restoration projects in subsequent years.

In March 2024, federal funds were appropriated under the Pre-Disaster Mitigation (PDM) Congressionally Directed Spending grant program to support the District's flood protection efforts in the Oceano area. This prompted District Staff to submit an application in coordination with the California Office of Emergency Services (CalOES) to fund a project scoping activity that will evaluate feasible flood mitigating solutions for increasing flood protection of properties surrounding the Arroyo Grande Creek Channel. It is anticipated that FEMA will complete their review and obligate funds in 2025.

Projects to stabilize and restore riparian vegetation at the 2023 breach site, remove sediment deposited in 2024, restore channel habitat features to design conditions, and address invasive vegetation are planned for the fiscal year. Staff anticipates reevaluating the adequacy of the assessments that were established in 2006 now that the WMP has been in operation for five years and the emergency response and environmental mitigation actions are better understood. FEMA and State reimbursement for emergency projects is also anticipated this fiscal year.

Flood Control Zone 9

Flood control services for the watershed area of San Luis Obispo Creek and its tributaries are budgeted in the District's Zone 9 fund.

Funding for FY 2025/26 has been included to begin data and analysis for a potential Waterway Management Plan update. The initial efforts are expected to include expanding the stream and rain gauge network and updating the model. Funding is also included to continue annual work for vegetation management, Arundo (bamboo) eradication and silt removal. Regulatory permits and certification of the Final Supplemental Environmental Impact Report (FSEIR) for the Mid-Higuera Bypass Project are complete. The City of San Luis Obispo expects start construction in 2025.

County Service Area 10 - Parent Fund (CSA10)

Funds energy costs for lighting in the Cayucos area.

County Service Area 10 - Fire Protection (CSA10 FP)

Funds the fire protection services in the Cayucos area. The County Fire Department administers and provides fire protection services.

County Service Area 10 - Weed Abatement (CSA 10 WA)

Funds weed abatement services in the Cayucos Area. The County Fire Department administers and operates the weed abatement program.

Nacimientto Water Enterprise Operating Fund

Lake Nacimientto reservoir lakeside users, contract with Monterey County Water Resource Agency (MCWRA), and the delivery of Nacimientto water to the agencies participating in the Nacimientto Project.

The Nacimientto Water Pipeline was impacted during the 2023 storms. A capital project to realign the damaged section of pipeline out of the flood plain has been included in the FY 2024-25 budget. Work will continue in FY 2025-26 to complete final design, acquire right of way and environmental permits, and prepare the construction contract for the pipeline repairs.

The District was awarded a Hazard Mitigation Grant from FEMA in an amount of \$950,610 to identify and design a Flood Hazard Mitigation Project which will reduce risk of future failures like the one that occurred in 2023. The grant will cover the management, planning and design costs through the 60% design, and through fiscal year 2026-27. (Grant term ends August 2027)

The budget was endorsed by the Nacimientto Commission on April 24, 2025.

Salinas Dam

The Salinas Dam was built in 1941 by the War Department to supply water for Camp San Luis Obispo during World War II. Although the camp is no longer active, the dam is still owned by the U.S. Army Corps of Engineers (USACE). The dam stores water from a 112-square-mile watershed and has a capacity of 23,843 acre-feet. The dam supplies water to San Luis Obispo County and the City of San Luis Obispo. Despite several attempts, the dam has not been disposed of, and it does not meet California's Dam Safety Requirements. The District manages the dam under a lease arrangement, without paying for water storage but covering operational costs. The District also holds a recreational lease for over 4,100 acres, which expires in 2032. The City of San Luis Obispo is responsible for operational expenses along with other expenses and capital outlay associated with the project.

USACE incurs yearly administrative expenses associated with the Salinas Dam and the USACE presently retains liability for long term structural degradation of the project.

The District works closely with the City of San Luis Obispo on budget development and prioritization of projects. The budget was endorsed by the City of San Luis Obispo on December 13, 2024.

Flood Control Zone 3 (Lopez Lake)

Lopez Dam maintenance, water treatment, and water distribution services. Ongoing efforts include the Arroyo Grande Creek Habitat Conservation Plan (HCP) and capital outlay management.

Flood Control Zone 3 reserves include:

- #1 Contractor Funded Reserves - Financed and used by Contractors to stabilize billings in years with higher capital needs.
- #2 District Funded Operating Reserves - Held at approximately 50% of routine operations and maintenance costs.
- #3 District Funded Designated Reserves - Set aside for significant maintenance and capital costs within the Flood Control and Water Conservation District.

The Advisory Committee recommended utilizing a portion of District Funded Designated Reserves towards the FY 2025-26 Zone 3 efforts to offset the financial impact to contractors, shown in the following chart. Specific requests to authorize these efforts will be brought to the Board for future use.

FY 2025-26 Budget Amount	District Funded Designated Reserves (#3 above) Utilization Plan	Estimated Remaining at 6/30/26
\$50,000	HCP Planning & Resulting Projects	\$0
\$131,403	Public safety related to water quality and quantity	\$131,402
\$181,403	TOTAL District Funded Designated Reserves	\$131,402 (projected)

The FY 2025/26 proposed budget was endorsed by the Flood Control Zone 3 Advisory Committee on March 13, 2025.

State Water Contract and State Water Project

The District is one of 29 State Water Contractors (SWC) that participate in the Project with the California State Department of Water Resources (DWR). Two District funds are utilized to budget the operations and obligations related to the District's allocation from DWR, and the Water Treatment and Local Facilities agreement between the District and the Central Coast Water Authority, which operates the Polonio Pass Water Treatment Facilities.

The costs incurred for the District's "Excess Allocation" of water are budgeted in the Contract Fund, which includes full cost recovery of these pre-Proposition 13 contractual obligations from a Countywide tax allocation. The costs incurred for the water supply delivery and treatment are budgeted in the Project Fund, which is an enterprise fund and fully reimbursed by the agencies that participate in the Project.

The proposed budget for both funds address costs associated with contract management, including development of policies and contract amendments related to modernizing subcontracts to be consistent with master contract between the District and DWR, and continued participation in the Delta Conveyance Project.

County Service Area 7-A

Wastewater collections, treatment, and disposal services for the Oak Shores area, located at Nacimiento Lake.

CSA 7-A facilities incurred damage to a drainage system at the wastewater facility as a result of the 2023 storms. A permanent repair project was added mid-year to the FY 2023-24 budget, with additional funding also proposed for FY 2024-25. Project design and coordination with FEMA and regulatory agencies will continue into FY 2025-26.

CSA 7-A is proposing a rate increase effective July 1, 2025 of 36.3% for the first year, with a consumer price index adjustment for the four years following the initial increase. A public hearing will be held June 17, 2025 to determine if the increased rate will be enacted.

County Service Area 10-A – Water Service

Water service in the Cayucos strand area. CSA 10-A provides safe drinking water to roughly 800 customers within its boundaries in the south part of Cayucos.

CSA 10A distribution pipelines were originally installed in the early 1970s and consisted of 4 and 6-inch asbestos cement pipelines. Original pipelines are still in place today making them around 50 years old and at the end of their useful life. It will be necessary to replace deteriorated asbestos cement water lines throughout the CSA 10A system to reduce water losses and system shutdowns due to line breaks. Highest priority pipelines include those in Studio Drive and Ocean Avenue. An increase to customer service rates will be needed to provide sufficient revenues to complete these critical infrastructure replacements.

County Service Area 10 - Water Treatment Facility (CSA10 WTF)

Operations and maintenance of the Cayucos Water Treatment Facility. This facility treats water from Whale Rock Reservoir in accordance with water treatment agreements between the County and the three the water purveyors who serve Cayucos: Cayucos Beach Mutual Water Company, Morro Rock Mutual Water Company and County Service Area 10A. Property tax revenue in CSA 10 is used to help offset the capital outlay of the water treatment plant which benefits water customers in the entire community of Cayucos.

County Service Area 12

CSA 12 subcontracts a total of 337 acre-feet per year (AFY) of Lopez water to various users in the Avila Beach area, including the Avila Beach Community Services District, Port San Luis Harbor District, Avila Valley Mutual Water Company, local businesses, and individual residential property owners. This water is sourced from Zone 3, which is part of the County's Flood Control and Water Conservation District and is managed by the County's Department of Public Works.

County Service Area 16

Energy costs for streetlights and water service in Shandon.

Shandon's water primarily comes from two groundwater wells, operated and maintained by Public Works staff, and is supplemented with an annual allocation of 100 Acre Feet of State Water. Shandon has been paying for its State Water allocation since the early 1990's. Shandon completed a turnout from the State Water Project pipeline in 2016, so that it may draw from its State Water allocation; however, in recent years, Shandon continues to exclusively rely on its groundwater wells with no water sourced from the State Water Project.

Needed water system improvements are underway with funding from Proposition 1 and American Rescue Plant Act of 2021. Planned projects will upsize the Centre Street Waterline, replace the old leaking bolted water storage tank, and construct a new second water storage tank which will increase fire suppression capabilities, provide redundancy and infrastructure resiliency, and provide overall improved service reliability. Additional grant funding or water service rate increases will be required to complete the funding needed to implement these planned projects.

County Service Area 18

Wastewater collections, treatment, and disposal services for the San Luis Obispo County Club Estates area.

Ordinance No. 3525 imposing a moratorium on the issuance of new notices of intent to serve for sewer service in CSA 18 was adopted on February 25, 2025, and will remain in effect for five years or until repealed. The wastewater treatment facility has reached its capacity to meet the requirements of the Central Coast Regional Water Quality Control Board.

CSA 18 is proposing a rate increase effective July 1, 2025. The required rate adjustment to increase revenue to meet the needs of this system is proposed at 35.3% increase for the first and second years, with a consumer price index adjustment for the following three years of the proposed five year rate schedule. A public hearing will be held June 17, 2025 to determine if the increased rate will be enacted.

County Service Area 23

Energy costs for streetlights, water, and drainage services in Santa Margarita.

The proposed budget includes funds to complete the Bolted Water Tank Replacement project. The existing bolted water storage tank is corroded and is leaking. The bolted tank will be replaced with a welded steel tank to extend asset life and reduce water loss. The project is funded by the American Rescue Plant Act of 2021. Construction has begun and is expected to be completed in early 2026.

Continued on next page.

Other notable Special Districts and services:

Fund Name	Services
County Service Area 1	Wastewater/Drainage/Lighting – Nipomo Mesa
County Service Area 1A	Wastewater/Drainage/Lighting – Galaxy Park
County Service Area 1B	Drainage/Lighting – Nipomo Palms
County Service Area 1C	Drainage/Lighting – Montecito Verde
County Service Area 1D	Drainage/Lighting – Black Lake
County Service Area 9i	Fire/Medical Protection – Los Osos Creek East
Flood Control Zone 4	Flood Control - Santa Maria Levee
Flood Control Zone 16	Drainage - Nipomo, Shandon, San Miguel
Flood Control Zone 18	Flood Control - West Cambria Village
Nipomo Lighting	Lighting - Nipomo
County Service Area 7	Wastewater Availability – Oak Shores
County Service Area 7B	Road Maintenance – Oak Shores
County Service Area 7C	Wastewater – Tract 2162
County Service Area 9	Road Improvements – Los Osos
County Service Area 21	Road Improvements - Cambria
County Service Area 22	Master Planning – SLO Airport

This budget document was prepared by the County's Department of Public Works.

Sincerely,



JOHN DIODATI
Director of Public Works

PROPOSED BUDGET FOR SAN LUIS OBISPO COUNTY
FISCAL YEAR 2025-26

Published by the Board of Supervisors:

- Honorable John Peschong.....Supervisor, District 1
- Honorable Bruce Gibson.....Supervisor, District 2
- Honorable Dawn Ortiz-Legg, Chair.....Supervisor, District 3
- Honorable Jimmy Paulding, Vice Chair.....Supervisor, District 4
- Honorable Heather MorenoSupervisor, District 5

Prepared by:

- Staff.....Department of Public Works

Compiled by:

- Matthew P. Pontes..... County Administrative Officer

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**SPECIAL DISTRICTS
UNDER
BOARD OF SUPERVISORS**

State Controller Schedules		County of San Luis Obispo						Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary							
		Fiscal Year 2025-26							
District and Agency Name	Total Financing Sources				Total Financing Uses				
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
SLO County Flood Control									
SLO County Flood Control	\$ 85,179	\$ 942,857	\$ 5,723,776	\$ 6,751,812	\$ 6,551,812	\$ 200,000	\$ 6,751,812		
Total SLO County Flood Control	\$ 85,179	\$ 942,857	\$ 5,723,776	\$ 6,751,812	\$ 6,551,812	\$ 200,000	\$ 6,751,812		
Flood Control Zone 1									
Flood Control Zone 1	\$ 155,934	\$ ---	\$ 1,264,698	\$ 1,420,632	\$ 1,420,632	\$ ---	\$ 1,420,632		
Total Flood Control Zone 1	\$ 155,934	\$ ---	\$ 1,264,698	\$ 1,420,632	\$ 1,420,632	\$ ---	\$ 1,420,632		
Flood Control Zone 1-A									
Flood Control Zone 1-A	\$ ---	\$ 4,121	\$ 46,208	\$ 50,329	\$ 50,329	\$ ---	\$ 50,329		
Total Flood Control Zone 1-A	\$ ---	\$ 4,121	\$ 46,208	\$ 50,329	\$ 50,329	\$ ---	\$ 50,329		
Flood Control Zone 4									
Flood Control Zone 4	\$ 268	\$ ---	\$ 16,323	\$ 16,591	\$ 13,708	\$ 2,883	\$ 16,591		
Total Flood Control Zone 4	\$ 268	\$ ---	\$ 16,323	\$ 16,591	\$ 13,708	\$ 2,883	\$ 16,591		
Flood Control Zone 9									
Flood Control Zone 9	\$ 14,956	\$ ---	\$ 1,044,314	\$ 1,059,270	\$ 893,005	\$ 166,265	\$ 1,059,270		
Total Flood Control Zone 9	\$ 14,956	\$ ---	\$ 1,044,314	\$ 1,059,270	\$ 893,005	\$ 166,265	\$ 1,059,270		
Flood Control Zone 16									
Flood Control Zone 16	\$ 2,653	\$ ---	\$ 84,945	\$ 87,598	\$ 48,606	\$ 38,992	\$ 87,598		
Total Flood Control Zone 16	\$ 2,653	\$ ---	\$ 84,945	\$ 87,598	\$ 48,606	\$ 38,992	\$ 87,598		
Flood Control Zone 18									
Flood Control Zone 18	\$ 554	\$ 8,925	\$ 14,919	\$ 24,398	\$ 24,398	\$ ---	\$ 24,398		
Total Flood Control Zone 18	\$ 554	\$ 8,925	\$ 14,919	\$ 24,398	\$ 24,398	\$ ---	\$ 24,398		

State Controller Schedules		County of San Luis Obispo						Schedule 12	
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	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
Nipomo Lighting									
Nipomo Lighting	\$ 22,126	\$ ---	\$ 50,006	\$ 72,132	\$ 42,909	\$ 29,223	\$ 72,132		
Total Nipomo Lighting	\$ 22,126	\$ ---	\$ 50,006	\$ 72,132	\$ 42,909	\$ 29,223	\$ 72,132		
Nipomo Lighting-Tract 1700									
Nipomo Lighting-Tract 1700	\$ 1,394	\$ ---	\$ 2,531	\$ 3,925	\$ 3,319	\$ 606	\$ 3,925		
Total Nipomo Lighting-Tract 1700	\$ 1,394	\$ ---	\$ 2,531	\$ 3,925	\$ 3,319	\$ 606	\$ 3,925		
Nipomo Lighting-Tract 1747									
Nipomo Lighting-Tract 1747	\$ 7,058	\$ ---	\$ 10,593	\$ 17,651	\$ 7,775	\$ 9,876	\$ 17,651		
Total Nipomo Lighting-Tract 1747	\$ 7,058	\$ ---	\$ 10,593	\$ 17,651	\$ 7,775	\$ 9,876	\$ 17,651		
CSA 7									
CSA 7	\$ 3,074	\$ ---	\$ 75,814	\$ 78,888	\$ 54,961	\$ 23,927	\$ 78,888		
Total CSA 7	\$ 3,074	\$ ---	\$ 75,814	\$ 78,888	\$ 54,961	\$ 23,927	\$ 78,888		
CSA 7-B									
CSA 7-B	\$ ---	\$ 54,714	\$ 49,487	\$ 104,201	\$ 104,201	\$ ---	\$ 104,201		
Total CSA 7-B	\$ ---	\$ 54,714	\$ 49,487	\$ 104,201	\$ 104,201	\$ ---	\$ 104,201		
CSA 7-C									
CSA 7-C	\$ 43,541	\$ 15,200	\$ 47,432	\$ 106,173	\$ 106,173	\$ ---	\$ 106,173		
Total CSA 7-C	\$ 43,541	\$ 15,200	\$ 47,432	\$ 106,173	\$ 106,173	\$ ---	\$ 106,173		
CSA 9 Cooperative Road Construction									
CSA 9 Cooperative Road Construction	\$ ---	\$ ---	\$ 461	\$ 461	\$ ---	\$ 461	\$ 461		
Total CSA 9 Cooperative Road Construction	\$ ---	\$ ---	\$ 461	\$ 461	\$ ---	\$ 461	\$ 461		

State Controller Schedules		County of San Luis Obispo						Schedule 12		
County Budget Act		Special Districts and Other Agencies Summary								
		Fiscal Year 2025-26								
District and Agency Name	Total Financing Sources				Total Financing Uses					
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses			
1	2	3	4	5	6	7	8			
CSA 9 Cooperative Road Debt Service										
CSA 9 Cooperative Road Debt Service	\$	---	\$	---	\$	1,235	\$	1,235	\$	1,235
Total CSA 9 Cooperative Road Debt Service	\$	---	\$	---	\$	1,235	\$	1,235	\$	1,235
CSA 10-Lighting Fund										
CSA 10-Lighting Fund	\$	---	\$	---	\$	399,261	\$	399,261	\$	135,938
Total CSA 10-Lighting Fund	\$	---	\$	---	\$	399,261	\$	399,261	\$	263,323
CSA 10-Fire Protection										
CSA 10-Fire Protection	\$	70,103	\$	---	\$	838,120	\$	908,223	\$	817,102
Total CSA 10-Fire Protection	\$	70,103	\$	---	\$	838,120	\$	908,223	\$	91,121
CSA 10-Weed Abatement										
CSA 10-Weed Abatement	\$	80	\$	1,702	\$	1,680	\$	3,462	\$	3,462
Total CSA 10-Weed Abatement	\$	80	\$	1,702	\$	1,680	\$	3,462	\$	---
CSA 16										
CSA 16	\$	(58)	\$	---	\$	63,295	\$	63,237	\$	56,989
Total CSA 16	\$	(58)	\$	---	\$	63,295	\$	63,237	\$	6,248
CSA 21 Road Maintenance										
CSA 21 Road Maintenance	\$	39,025	\$	---	\$	86,321	\$	125,346	\$	95,420
Total CSA 21 Road Maintenance	\$	39,025	\$	---	\$	86,321	\$	125,346	\$	29,926
CSA 21 Cooperative Road Construction										
CSA 21 Cooperative Road Construction	\$	---	\$	---	\$	1,145	\$	1,145	\$	---
Total CSA 21 Cooperative Road Construction	\$	---	\$	---	\$	1,145	\$	1,145	\$	1,145

State Controller Schedules		County of San Luis Obispo						Schedule 12
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1	2	3	4	5	6	7	8	
CSA 21 Cooperative Road Debt Service								
CSA 21 Cooperative Road Debt Service	\$ ---	\$ ---	\$ 2,043	\$ 2,043	\$ ---	\$ 2,043	\$ 2,043	
Total CSA 21 Cooperative Road Debt Service	\$ ---	\$ ---	\$ 2,043	\$ 2,043	\$ ---	\$ 2,043	\$ 2,043	
CSA 22 Airport Area								
CSA 22 Airport Area	\$ ---	\$ ---	\$ 3,000	\$ 3,000	\$ 874	\$ 2,126	\$ 3,000	
Total CSA 22 Airport Area	\$ ---	\$ ---	\$ 3,000	\$ 3,000	\$ 874	\$ 2,126	\$ 3,000	
Nacimiento Water Project								
Nacimiento Water Project	\$ 100,000	\$ ---	\$ 19,571,859	\$ 19,671,859	\$ 18,675,671	\$ 996,188	\$ 19,671,859	
Total Nacimiento Water Project	\$ 100,000	\$ ---	\$ 19,571,859	\$ 19,671,859	\$ 18,675,671	\$ 996,188	\$ 19,671,859	
Flood Control Zone 3								
Flood Control Zone 3	\$ (193,862)	\$ 706,403	\$ 9,177,694	\$ 9,690,235	\$ 9,690,235	\$ ---	\$ 9,690,235	
Total Flood Control Zone 3	\$ (193,862)	\$ 706,403	\$ 9,177,694	\$ 9,690,235	\$ 9,690,235	\$ ---	\$ 9,690,235	
Salinas Dam								
Salinas Dam	\$ 34,108	\$ ---	\$ 6,621,391	\$ 6,655,499	\$ 6,621,391	\$ 34,108	\$ 6,655,499	
Total Salinas Dam	\$ 34,108	\$ ---	\$ 6,621,391	\$ 6,655,499	\$ 6,621,391	\$ 34,108	\$ 6,655,499	
State Water Contract Tax Fund								
State Water Contract Tax Fund	\$ (31,167)	\$ 403,942	\$ 4,099,846	\$ 4,472,621	\$ 4,472,621	\$ ---	\$ 4,472,621	
Total State Water Contract Tax Fund	\$ (31,167)	\$ 403,942	\$ 4,099,846	\$ 4,472,621	\$ 4,472,621	\$ ---	\$ 4,472,621	
State Water Project Contractor Fund								
State Water Project Contractor Fund	\$ 205,780	\$ 3,228,063	\$ 9,453,888	\$ 12,887,731	\$ 12,887,731	\$ ---	\$ 12,887,731	
Total State Water Project Contractor Fund	\$ 205,780	\$ 3,228,063	\$ 9,453,888	\$ 12,887,731	\$ 12,887,731	\$ ---	\$ 12,887,731	

State Controller Schedules		County of San Luis Obispo						Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary							
		Fiscal Year 2025-26							
District and Agency Name	Total Financing Sources				Total Financing Uses				
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
CSA 1-Nipomo Mesa									
CSA 1-Nipomo Mesa	\$ 36,612	\$ ---	\$ 187,083	\$ 223,695	\$ 223,695	\$ ---	\$ 223,695		
Total CSA 1-Nipomo Mesa	\$ 36,612	\$ ---	\$ 187,083	\$ 223,695	\$ 223,695	\$ ---	\$ 223,695		
CSA 1-A Galaxy Park									
CSA 1-A Galaxy Park	\$ 32,677	\$ ---	\$ 274,480	\$ 307,157	\$ 296,287	\$ 10,870	\$ 307,157		
Total CSA 1-A Galaxy Park	\$ 32,677	\$ ---	\$ 274,480	\$ 307,157	\$ 296,287	\$ 10,870	\$ 307,157		
CSA 1-B Nipomo Palms									
CSA 1-B Nipomo Palms	\$ 12,894	\$ ---	\$ 31,507	\$ 44,401	\$ 7,843	\$ 36,558	\$ 44,401		
Total CSA 1-B Nipomo Palms	\$ 12,894	\$ ---	\$ 31,507	\$ 44,401	\$ 7,843	\$ 36,558	\$ 44,401		
CSA 1-C Monte Verde									
CSA 1-C Monte Verde	\$ 3,684	\$ ---	\$ 13,008	\$ 16,692	\$ 7,798	\$ 8,894	\$ 16,692		
Total CSA 1-C Monte Verde	\$ 3,684	\$ ---	\$ 13,008	\$ 16,692	\$ 7,798	\$ 8,894	\$ 16,692		
CSA 1-D Black Lake									
CSA 1-D Black Lake	\$ 15,010	\$ ---	\$ 57,788	\$ 72,798	\$ 9,351	\$ 63,447	\$ 72,798		
Total CSA 1-D Black Lake	\$ 15,010	\$ ---	\$ 57,788	\$ 72,798	\$ 9,351	\$ 63,447	\$ 72,798		
CSA 1-F New Galaxy									
CSA 1-F New Galaxy	\$ 39,529	\$ ---	\$ 82,993	\$ 122,522	\$ 106,326	\$ 16,196	\$ 122,522		
Total CSA 1-F New Galaxy	\$ 39,529	\$ ---	\$ 82,993	\$ 122,522	\$ 106,326	\$ 16,196	\$ 122,522		
CSA 7-A									
CSA 7-A	\$ 141,947	\$ ---	\$ 1,137,150	\$ 1,279,097	\$ 1,027,300	\$ 251,797	\$ 1,279,097		
Total CSA 7-A	\$ 141,947	\$ ---	\$ 1,137,150	\$ 1,279,097	\$ 1,027,300	\$ 251,797	\$ 1,279,097		

State Controller Schedules		County of San Luis Obispo						Schedule 12	
County Budget Act		Special Districts and Other Agencies Summary							
		Fiscal Year 2025-26							
District and Agency Name	Total Financing Sources				Total Financing Uses				
	Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses		
1	2	3	4	5	6	7	8		
CSA 9-I									
CSA 9-I	\$ 8,646	\$ ---	\$ 41,406	\$ 50,052	\$ 38,273	\$ 11,779	\$ 50,052		
Total CSA 9-I	\$ 8,646	\$ ---	\$ 41,406	\$ 50,052	\$ 38,273	\$ 11,779	\$ 50,052		
CSA 10-Water									
CSA 10-Water	\$ 35,920	\$ 94,749	\$ 1,189,743	\$ 1,320,412	\$ 1,305,412	\$ 15,000	\$ 1,320,412		
Total CSA 10-Water	\$ 35,920	\$ 94,749	\$ 1,189,743	\$ 1,320,412	\$ 1,305,412	\$ 15,000	\$ 1,320,412		
CSA 10-Water Treatment									
CSA 10-Water Treatment	\$ (7,273)	\$ ---	\$ 1,271,490	\$ 1,264,217	\$ 1,263,872	\$ 345	\$ 1,264,217		
Total CSA 10-Water Treatment	\$ (7,273)	\$ ---	\$ 1,271,490	\$ 1,264,217	\$ 1,263,872	\$ 345	\$ 1,264,217		
CSA 12									
CSA 12	\$ (32,838)	\$ 10,293	\$ 988,114	\$ 965,569	\$ 965,569	---	\$ 965,569		
Total CSA 12	\$ (32,838)	\$ 10,293	\$ 988,114	\$ 965,569	\$ 965,569	---	\$ 965,569		
CSA 16 Water									
CSA 16 Water	\$ (728)	\$ 114,586	\$ 514,118	\$ 627,976	\$ 627,976	---	\$ 627,976		
Total CSA 16 Water	\$ (728)	\$ 114,586	\$ 514,118	\$ 627,976	\$ 627,976	---	\$ 627,976		
CSA 18									
CSA 18	\$ 28,433	\$ ---	\$ 1,423,582	\$ 1,452,015	\$ 1,316,582	\$ 135,433	\$ 1,452,015		
Total CSA 18	\$ 28,433	\$ ---	\$ 1,423,582	\$ 1,452,015	\$ 1,316,582	\$ 135,433	\$ 1,452,015		
CSA 23-Lighting Fund									
CSA 23-Lighting Fund	\$ (885)	\$ ---	\$ 38,467	\$ 37,582	\$ 14,492	\$ 23,090	\$ 37,582		
Total CSA 23-Lighting Fund	\$ (885)	\$ ---	\$ 38,467	\$ 37,582	\$ 14,492	\$ 23,090	\$ 37,582		

State Controller Schedules				County of San Luis Obispo				Schedule 12			
County Budget Act				Special Districts and Other Agencies Summary							
Fiscal Year 2025-26											
District and Agency Name		Total Financing Sources				Total Financing Uses					
		Fund Balance Available June 30, 2025	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses			
1		2	3	4	5	6	7	8			
CSA 23-Water											
CSA 23-Water		\$ 41,168	\$ 148,306	\$ 703,911	\$ 893,385	\$ 888,385	\$ 5,000	\$ 893,385			
Total CSA 23-Water		\$ 41,168	\$ 148,306	\$ 703,911	\$ 893,385	\$ 888,385	\$ 5,000	\$ 893,385			
Total Special Districts and Other Agencies		\$ 915,542	\$ 5,733,861	\$ 66,707,125	\$ 73,356,528	\$ 70,878,423	\$ 2,478,105	\$ 73,356,528			

State Controller Schedules		County of San Luis Obispo				Schedule 13	
County Budget Act		Fund Balance					
		Special Districts and Other Agencies					
		Fiscal Year 2025-26				Actual	
						Estimated	X
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025		
		Encumbrances	Nonspendable, Restricted and Committed	Assigned			
1	2	3	4	5	6		
SLO County Flood Control							
SLO County Flood Control	\$ 4,095,952	\$ ---	\$ ---	\$ 4,010,773	\$ 85,179		
Total SLO County Flood Control	\$ 4,095,952	\$ ---	\$ ---	\$ 4,010,773	\$ 85,179		
Flood Control Zone 1							
Flood Control Zone 1	\$ 155,934	\$ ---	\$ ---	\$ ---	\$ 155,934		
Total Flood Control Zone 1	\$ 155,934	\$ ---	\$ ---	\$ ---	\$ 155,934		
Flood Control Zone 1-A							
Flood Control Zone 1-A	\$ 47,497	\$ ---	\$ ---	\$ 47,497	---		
Total Flood Control Zone 1-A	\$ 47,497	\$ ---	\$ ---	\$ 47,497	---		
Flood Control Zone 4							
Flood Control Zone 4	\$ 32,424	\$ ---	\$ ---	\$ 32,156	268		
Total Flood Control Zone 4	\$ 32,424	\$ ---	\$ ---	\$ 32,156	268		
Flood Control Zone 9							
Flood Control Zone 9	\$ 4,011,556	\$ ---	\$ ---	\$ 3,996,600	\$ 14,956		
Total Flood Control Zone 9	\$ 4,011,556	\$ ---	\$ ---	\$ 3,996,600	\$ 14,956		
Flood Control Zone 16							
Flood Control Zone 16	\$ 472,667	\$ ---	\$ ---	\$ 470,014	2,653		
Total Flood Control Zone 16	\$ 472,667	\$ ---	\$ ---	\$ 470,014	2,653		
Flood Control Zone 18							
Flood Control Zone 18	\$ 22,544	\$ ---	\$ ---	\$ 21,990	554		
Total Flood Control Zone 18	\$ 22,544	\$ ---	\$ ---	\$ 21,990	554		

State Controller Schedules		County of San Luis Obispo				Schedule 13	
County Budget Act		Fund Balance					
		Special Districts and Other Agencies					
		Fiscal Year 2025-26				Actual	<div></div>
						Estimated	<div>X</div>
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025		
		Encumbrances	Nonspendable, Restricted and Committed	Assigned			
1	2	3	4	5	6		
Nipomo Lighting							
Nipomo Lighting	\$ 469,493	\$ ---	\$ ---	\$ 447,367	\$ 22,126		
Total Nipomo Lighting	\$ 469,493	\$ ---	\$ ---	\$ 447,367	\$ 22,126		
Nipomo Lighting-Tract 1700							
Nipomo Lighting-Tract 1700	\$ 12,367	\$ ---	\$ ---	\$ 10,973	\$ 1,394		
Total Nipomo Lighting-Tract 1700	\$ 12,367	\$ ---	\$ ---	\$ 10,973	\$ 1,394		
Nipomo Lighting-Tract 1747							
Nipomo Lighting-Tract 1747	\$ 61,187	\$ ---	\$ ---	\$ 54,129	\$ 7,058		
Total Nipomo Lighting-Tract 1747	\$ 61,187	\$ ---	\$ ---	\$ 54,129	\$ 7,058		
CSA 7							
CSA 7	\$ 157,086	\$ ---	\$ ---	\$ 154,012	\$ 3,074		
Total CSA 7	\$ 157,086	\$ ---	\$ ---	\$ 154,012	\$ 3,074		
CSA 7-B							
CSA 7-B	\$ 131,370	\$ ---	\$ ---	\$ 131,370	---		
Total CSA 7-B	\$ 131,370	\$ ---	\$ ---	\$ 131,370	---		
CSA 7-C							
CSA 7-C	\$ 43,541	\$ ---	\$ ---	\$ ---	\$ 43,541		
Total CSA 7-C	\$ 43,541	\$ ---	\$ ---	\$ ---	\$ 43,541		
CSA 9 Cooperative Road Construction							
CSA 9 Cooperative Road Construction	\$ 13,040	\$ ---	\$ ---	\$ 13,040	---		
Total CSA 9 Cooperative Road Construction	\$ 13,040	\$ ---	\$ ---	\$ 13,040	---		

State Controller Schedules		County of San Luis Obispo				Schedule 13	
County Budget Act		Fund Balance Special Districts and Other Agencies Fiscal Year 2025-26				Actual	
						Estimated	X
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025		
		Encumbrances	Nonspendable, Restricted and Committed	Assigned			
1	2	3	4	5	6		
CSA 9 Cooperative Road Debt Service							
CSA 9 Cooperative Road Debt Service	\$ 34,928	\$ ---	\$ 13,620	\$ 21,308	\$ ---		
TotalCSA 9 Cooperative Road Debt Service	\$ 34,928	\$ ---	\$ 13,620	\$ 21,308	\$ ---		
CSA 10-Lighting Fund							
CSA 10-Lighting Fund	\$ 263,323	\$ ---	\$ ---	\$ 263,323	\$ ---		
Total CSA 10-Lighting Fund	\$ 263,323	\$ ---	\$ ---	\$ 263,323	\$ ---		
CSA 10-Fire Protection							
CSA 10-Fire Protection	\$ 410,274	\$ ---	\$ 340,171	\$ ---	\$ 70,103		
Total CSA 10-Fire Protection	\$ 410,274	\$ ---	\$ 340,171	\$ ---	\$ 70,103		
CSA 10-Weed Abatement							
CSA 10-Weed Abatement	\$ 13,384	\$ ---	\$ 13,304	\$ ---	\$ 80		
Total CSA 10-Weed Abatement	\$ 13,384	\$ ---	\$ 13,304	\$ ---	\$ 80		
CSA 16							
CSA 16	\$ 65,951	\$ ---	\$ ---	\$ 66,009	\$ (58)		
Total CSA 16	\$ 65,951	\$ ---	\$ ---	\$ 66,009	\$ (58)		
CSA 21 Road Maintenance							
CSA 21 Road Maintenance	\$ 121,359	\$ ---	\$ ---	\$ 82,334	\$ 39,025		
Total CSA 21 Road Maintenance	\$ 121,359	\$ ---	\$ ---	\$ 82,334	\$ 39,025		
CSA 21 Cooperative Road Construction							
CSA 21 Cooperative Road Construction	\$ 32,368	\$ ---	\$ ---	\$ 32,368	\$ ---		
Total CSA 21 Cooperative Road Construction	\$ 32,368	\$ ---	\$ ---	\$ 32,368	\$ ---		

State Controller Schedules		County of San Luis Obispo				Schedule 13
County Budget Act		Fund Balance Special Districts and Other Agencies Fiscal Year 2025-26				Actual Estimated
					X	
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025	
		Encumbrances	Nonspendable, Restricted and Committed	Assigned		
1	2	3	4	5	6	
CSA 21 Cooperative Road Debt Service						
CSA 21 Cooperative Road Debt Service	\$ 67,031	\$ ---	\$ 67,031	\$ ---	\$ ---	
Total CSA 21 Cooperative Road Debt Service	\$ 67,031	\$ ---	\$ 67,031	\$ ---	\$ ---	
CSA 22 Airport Area						
CSA 22 Airport Area	\$ 91,094	\$ ---	\$ 15,279	\$ 75,815	\$ ---	
Total CSA 22 Airport Area	\$ 91,094	\$ ---	\$ 15,279	\$ 75,815	\$ ---	
Nacimiento Water Operations						
Nacimiento Water Operations	\$ 3,875,067	\$ ---	\$ ---	\$ 3,775,067	100,000	
Total Nacimiento Water Operations	\$ 3,875,067	\$ ---	\$ ---	\$ 3,775,067	100,000	
Flood Control Zone 3						
Flood Control Zone 3	\$ 2,460,318	\$ ---	\$ ---	\$ 2,654,180	(193,862)	
Total Flood Control Zone 3	\$ 2,460,318	\$ ---	\$ ---	\$ 2,654,180	(193,862)	
Salinas Dam						
Salinas Dam	\$ 744,246	\$ ---	\$ ---	\$ 710,138	34,108	
Total Salinas Dam	\$ 744,246	\$ ---	\$ ---	\$ 710,138	34,108	
State Water Contract Tax Fund						
State Water Contract Tax Fund	\$ 7,125,780	\$ ---	\$ 5,156,947	\$ 2,000,000	(31,167)	
TotalState Water Contract Tax Fund	\$ 7,125,780	\$ ---	\$ 5,156,947	\$ 2,000,000	(31,167)	
State Water Project Contractor Fund						
State Water Project Contractor Fund	\$ 4,756,380	\$ ---	\$ 4,200,600	\$ 350,000	205,780	
Total State Water Project Contractor Fund	\$ 4,756,380	\$ ---	\$ 4,200,600	\$ 350,000	205,780	

State Controller Schedules		County of San Luis Obispo				Schedule 13	
County Budget Act		Fund Balance					
		Special Districts and Other Agencies					
		Fiscal Year 2025-26				Actual	<div></div>
						Estimated	<div>X</div>
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025		
		Encumbrances	Nonspendable, Restricted and Committed	Assigned			
1	2	3	4	5	6		
CSA 1-Nipomo Mesa							
CSA 1-Nipomo Mesa	\$ 37,968	\$ ---	\$ ---	\$ 1,356	\$ 36,612		
Total CSA 1-Nipomo Mesa	\$ 37,968	\$ ---	\$ ---	\$ 1,356	\$ 36,612		
CSA 1-A Galaxy Park							
CSA 1-A Galaxy Park	\$ 242,809	\$ ---	\$ ---	\$ 210,132	\$ 32,677		
Total CSA 1-A Galaxy Park	\$ 242,809	\$ ---	\$ ---	\$ 210,132	\$ 32,677		
CSA 1-B Nipomo Palms							
CSA 1-B Nipomo Palms	\$ 375,551	\$ ---	\$ ---	\$ 362,657	\$ 12,894		
Total CSA 1-B Nipomo Palms	\$ 375,551	\$ ---	\$ ---	\$ 362,657	\$ 12,894		
CSA 1-C Monte Verde							
CSA 1-C Monte Verde	\$ 138,368	\$ ---	\$ ---	\$ 134,684	\$ 3,684		
Total CSA 1-C Monte Verde	\$ 138,368	\$ ---	\$ ---	\$ 134,684	\$ 3,684		
CSA 1-D Black Lake							
CSA 1-D Black Lake	\$ 550,481	\$ ---	\$ ---	\$ 535,471	\$ 15,010		
Total CSA 1-D Black Lake	\$ 550,481	\$ ---	\$ ---	\$ 535,471	\$ 15,010		
CSA 1-F New Galaxy							
CSA 1-F New Galaxy	\$ 46,075	\$ ---	\$ ---	\$ 6,546	\$ 39,529		
Total CSA 1-F New Galaxy	\$ 46,075	\$ ---	\$ ---	\$ 6,546	\$ 39,529		
CSA 7-A							
CSA 7-A	\$ 141,947	\$ ---	\$ ---	\$ ---	\$ 141,947		
Total CSA 7-A	\$ 141,947	\$ ---	\$ ---	\$ ---	\$ 141,947		

State Controller Schedules		County of San Luis Obispo				Schedule 13	
County Budget Act		Fund Balance Special Districts and Other Agencies Fiscal Year 2025-26					
						Actual	
						Estimated	X
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025		
		Encumbrances	Nonspendable, Restricted and Committed	Assigned			
1	2	3	4	5	6		
CSA 9-I							
CSA 9-I	\$ 40,865	\$ ---	\$ 32,219	\$ ---	\$ 8,646		
Total CSA 9-I	\$ 40,865	\$ ---	\$ 32,219	\$ ---	\$ 8,646		
CSA 10-Water							
CSA 10-Water	\$ 352,549	\$ ---	\$ 152,241	\$ 164,388	\$ 35,920		
Total CSA 10-Water	\$ 352,549	\$ ---	\$ 152,241	\$ 164,388	\$ 35,920		
CSA 10-Water Treatment							
CSA 10-Water Treatment	\$ 319,364	\$ ---	\$ ---	\$ 326,637	(7,273)		
Total CSA 10-Water Treatment	\$ 319,364	\$ ---	\$ ---	\$ 326,637	(7,273)		
CSA 12							
CSA 12	\$ 295,167	\$ ---	\$ 98,944	\$ 229,061	(32,838)		
Total CSA 12	\$ 295,167	\$ ---	\$ 98,944	\$ 229,061	(32,838)		
CSA 16 Water							
CSA 16 Water	\$ 209,953	\$ ---	\$ 210,681	\$ ---	(728)		
Total CSA 16 Water	\$ 209,953	\$ ---	\$ 210,681	\$ ---	(728)		
CSA 18							
CSA 18	\$ 28,433	\$ ---	\$ ---	\$ ---	28,433		
Total CSA 18	\$ 28,433	\$ ---	\$ ---	\$ ---	28,433		
CSA 23-Lighting Fund							
CSA 23-Lighting Fund	\$ 187,689	\$ ---	\$ ---	\$ 188,574	(885)		
Total CSA 23-Lighting Fund	\$ 187,689	\$ ---	\$ ---	\$ 188,574	(885)		

State Controller Schedules		County of San Luis Obispo			Schedule 13
County Budget Act		Fund Balance			
		Special Districts and Other Agencies			
		Fiscal Year 2025-26			
					Actual <input type="checkbox"/>
					Estimated <input checked="" type="checkbox"/>
District and Agency Name	Total Fund Balance June 30, 2025	Less: Obligated Fund Balances			Fund Balance Available June 30, 2025
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
CSA 23-Water					
CSA 23-Water	\$ 378,031	\$ ---	\$ 254,343	\$ 82,520	\$ 41,168
Total CSA 23-Water	\$ 378,031	\$ ---	\$ 254,343	\$ 82,520	\$ 41,168
Total Special Districts and Other Agencies	\$ 33,133,411	\$ ---	\$ 10,555,380	\$ 21,662,489	\$ 915,542

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2025-26					
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
SLO County Flood Control and Water Conservation District							
SLO County Flood Control and Water Conservation District							
Designated FB-Repairs/Emergency	\$ 2,900,000	\$ ---	\$ ---	\$ 200,000	\$ ---	\$ 3,100,000	
Designated FB-Project Seed	1,110,773	942,857	---	---	---	167,916	
Total SLO County Flood Control and Water Conservation District	\$ 4,010,773	\$ 942,857	\$ ---	\$ 200,000	\$ ---	\$ 3,267,916	
Flood Control Zone 1-A							
Flood Control Zone 1-A							
Designated FB-Future Creek	\$ 47,497	\$ 4,121	\$ ---	\$ ---	\$ ---	\$ 43,376	
Total Flood Control Zone 1-A	\$ 47,497	\$ 4,121	\$ ---	\$ ---	\$ ---	\$ 43,376	
Flood Control Zone 4							
Flood Control Zone 4							
Designated FB-Levee Repairs	\$ 32,156	\$ ---	\$ ---	\$ 2,883	\$ ---	\$ 35,039	
Total Flood Control Zone 4	\$ 32,156	\$ ---	\$ ---	\$ 2,883	\$ ---	\$ 35,039	
Flood Control Zone 9							
Flood Control Zone 9							
Designated FB-Major Improvements	\$ 3,996,600	\$ ---	\$ ---	\$ 166,265	\$ ---	\$ 4,162,865	
Total Flood Control Zone 9	\$ 3,996,600	\$ ---	\$ ---	\$ 166,265	\$ ---	\$ 4,162,865	
Flood Control Zone 16							
Flood Control Zone 16							
Des FB-Repairs/Emergency	\$ 470,014	\$ ---	\$ ---	\$ 38,992	\$ ---	\$ 509,006	
Total Flood Control Zone 16	\$ 470,014	\$ ---	\$ ---	\$ 38,992	\$ ---	\$ 509,006	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2025-26					
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
Flood Control Zone 18							
Flood Control Zone 18							
Designated FB-Facilities	\$ 21,990	\$ 8,925	\$ ---	\$ ---	\$ ---	13,065	
Total Flood Control Zone 18	\$ 21,990	\$ 8,925	\$ ---	\$ ---	\$ ---	13,065	
Nipomo Lighting Operations							
Nipomo Lighting Operations							
Designated FB-Facilities	\$ 447,367	\$ ---	\$ ---	\$ 29,223	\$ ---	476,590	
Total Nipomo Lighting Operations	\$ 447,367	\$ ---	\$ ---	\$ 29,223	\$ ---	476,590	
Nipomo Lighting Tract 1700							
Nipomo Lighting Tract 1700							
Designated FB-Facilities	\$ 10,973	\$ ---	\$ ---	\$ 606	\$ ---	11,579	
Total Nipomo Lighting Tract 1700	\$ 10,973	\$ ---	\$ ---	\$ 606	\$ ---	11,579	
Nipomo Lighting Tract 1747							
Nipomo Lighting Tract 1747							
Designated FB-Facilities	\$ 54,129	\$ ---	\$ ---	\$ 9,876	\$ ---	64,005	
Total Nipomo Lighting Tract 1747	\$ 54,129	\$ ---	\$ ---	\$ 9,876	\$ ---	64,005	
County Service Area 7							
County Service Area 7							
Designated FB-Future Project	\$ 154,012	\$ ---	\$ ---	\$ 23,927	\$ ---	177,939	
Total County Service Area 7	\$ 154,012	\$ ---	\$ ---	\$ 23,927	\$ ---	177,939	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2025-26					
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 7-B							
County Service Area 7-B							
Designated FB-Facilities	\$ 131,370	\$ 54,714	\$ ---	\$ ---	\$ ---	76,656	
Total County Service Area 7-B	\$ 131,370	\$ 54,714	\$ ---	\$ ---	\$ ---	76,656	
County Service Area 9 Cooperative Road (Construction)							
County Service Area 9 Cooperative Road (Construction)							
Designated FB-Road Improvements	\$ 13,040	\$ ---	\$ ---	\$ 461	\$ ---	13,501	
Total County Service Area 9 Cooperative Road (Construction)	\$ 13,040	\$ ---	\$ ---	\$ 461	\$ ---	13,501	
County Service Area 9 Cooperative Road (Debt Service)							
County Service Area 9 Cooperative Road (Debt Service)							
Designated FB-General Purpose	\$ 13,620	\$ ---	\$ ---	\$ 1,235	\$ ---	14,855	
Designated FB-Road Projects	21,308	---	---	---	---	21,308	
Total County Service Area 9 Cooperative Road (Debt Service)	\$ 34,928	\$ ---	\$ ---	\$ 1,235	\$ ---	36,163	
CSA 10-Parent with Lighting							
CSA 10-Parent with Lighting							
Designated FB-Facilities	\$ 263,323	\$ ---	\$ ---	\$ 263,323	\$ ---	526,646	
Designated FB-General Purpose	---	---	---	---	---	---	
Total CSA 10-Parent with Lighting	\$ 263,323	\$ ---	\$ ---	\$ 263,323	\$ ---	526,646	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2025-26					
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
CSA 10-Fire Protection							
CSA 10-Fire Protection							
Designated FB-General Purpose	\$ 340,171	\$ ---	\$ ---	\$ 91,121	\$ ---	\$ 431,292	
Total CSA 10-Fire Protection	\$ 340,171	\$ ---	\$ ---	\$ 91,121	\$ ---	\$ 431,292	
CSA 10- Weed Abatemnt							
CSA 10-Weed Abatement							
General Reserves	\$ 13,304	\$ 1,702	\$ ---	\$ ---	\$ ---	\$ 11,602	
Total CSA 10- Weed Abatemnt	\$ 13,304	\$ 1,702	\$ ---	\$ ---	\$ ---	\$ 11,602	
County Service Area 16							
County Service Area 16							
Designated FB-Facilities	\$ 66,009	\$ ---	\$ ---	\$ 6,248	\$ ---	\$ 72,257	
Designated FB-General Purpose	---	---	---	---	---	---	
Total County Service Area 16	\$ 66,009	\$ ---	\$ ---	\$ 6,248	\$ ---	\$ 72,257	
County Service Area 21							
County Service Area 21							
Designated FB-Road Improvem	\$ 82,334	\$ ---	\$ ---	\$ 29,926	\$ ---	\$ 112,260	
Total County Service Area 21	\$ 82,334	\$ ---	\$ ---	\$ 29,926	\$ ---	\$ 112,260	

State Controller Schedules		County of San Luis Obispo				Schedule 14
County Budget Act		Special Districts and Other Agencies				
		Obligated Fund Balances				
		Fiscal Year 2025-26				
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7
County Service Area 21 Cooperative Roads (Construction)						
County Service Area 21 Cooperative Roads (Construction)						
Designated FB-Road Improvements	\$ ---	\$ ---	\$ ---	\$ 1,145	\$ ---	1,145
Designated FB-Road Projects	32,368	---	---	---	---	32,368
Total County Service Area 21 Cooperative Roads (Construction)	\$ 32,368	\$ ---	\$ ---	\$ 1,145	\$ ---	33,513
County Service Area 21 Cooperative Road (Debt Service)						
County Service Area 21 Cooperative Road (Debt Service)						
Designated FB-General Purpose	\$ 67,031	\$ ---	\$ ---	\$ 2,043	\$ ---	69,074
Total County Service Area 21 Cooperative Road (Debt Service)	\$ 67,031	\$ ---	\$ ---	\$ 2,043	\$ ---	69,074
County Service Area 22 SLO Airport Area						
County Service Area 22 SLO Airport Area						
Designated FB-General Purpose	\$ 15,279	\$ ---	\$ ---	\$ 2,126	\$ ---	17,405
Designated FB-Nacimiento Water	75,815	---	---	---	---	75,815
Total County Service Area 22 SLO Airport Area	\$ 91,094	\$ ---	\$ ---	\$ 2,126	\$ ---	93,220
Nacimiento Water Operating						
Nacimiento Water Operating						
Designated NA-Equipment Replacement	\$ 3,294,561	\$ ---	\$ ---	\$ 984,188	\$ ---	4,278,749
Designated NA-Operations	480,506	---	---	12,000	---	492,506
Total Nacimiento Water Operating	\$ 3,775,067	\$ ---	\$ ---	\$ 996,188	\$ ---	4,771,255

State Controller Schedules		County of San Luis Obispo				Schedule 14
County Budget Act		Special Districts and Other Agencies				
		Obligated Fund Balances				
		Fiscal Year 2025-26				
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7
Flood Control Zone 3						
Flood Control Zone 3						
Designated -Equipment Replacement	\$ 262,805	\$ 131,403	\$ ---	\$ ---	\$ ---	131,402
Designated -HCP	50,000	50,000	---	---	---	---
Designated -Equipment	---	---	---	---	---	---
Designated -Dist.Fund.Ops	2,341,375	525,000	---	---	---	1,816,375
Total Flood Control Zone 3	\$ 2,654,180	\$ 706,403	\$ ---	\$ ---	\$ ---	1,947,777
Salinas Dam						
Salinas Dam						
Designated NA-Facilities	\$ 710,138	\$ ---	\$ ---	\$ 34,108	\$ ---	744,246
Total Salinas Dam	\$ 710,138	\$ ---	\$ ---	\$ 34,108	\$ ---	744,246
State Water Contract Tax Fund						
State Water Contract Tax Fund						
Designated -Water Contract	\$ 2,000,000	\$ ---	\$ ---	\$ ---	\$ ---	2,000,000
Designated FB-General Purpose	5,156,947	403,942	---	---	---	4,753,005
Total State Water Contract Tax Fund	\$ 7,156,947	\$ 403,942	\$ ---	\$ ---	\$ ---	6,753,005
State Water Project Contractor Fund						
State Water Project Contractor Fund						
Designated NA-Facilities	\$ 350,000	\$ ---	\$ ---	\$ ---	\$ ---	350,000
Designated FB-General Purpose	4,200,600	3,228,063	---	---	---	972,537
Total State Water Project Contractor Fund	\$ 4,550,600	\$ 3,228,063	\$ ---	\$ ---	\$ ---	1,322,537

State Controller Schedules		County of San Luis Obispo				Schedule 14
County Budget Act		Special Districts and Other Agencies				
		Obligated Fund Balances				
		Fiscal Year 2025-26				
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7
County Service Area 1 - Nipomo Mesa						
County Service Area 1 - Nipomo Mesa						
Designated -Facilities	\$ 1,356	\$ ---	\$ ---	\$ ---	\$ ---	1,356
General Reserves	---	---	---	---	---	---
Total County Service Area 1 - Nipomo Mesa	\$ 1,356	\$ ---	\$ ---	\$ ---	\$ ---	1,356
County Service Area 1-A - Galaxy Park						
County Service Area 1-A - Galaxy Park						
Designated -Facilities	\$ 194,903	\$ ---	\$ ---	\$ 10,870	\$ ---	205,773
Designated -Parkway Facility	15,229	---	---	---	---	15,229
Total County Service Area 1-A - Galaxy Park	\$ 210,132	\$ ---	\$ ---	\$ 10,870	\$ ---	221,002
County Service Area 1-B - Nipomo Palms						
County Service Area 1-B - Nipomo Palms						
Designated -Facilities	\$ 362,657	\$ ---	\$ ---	\$ 36,558	\$ ---	399,215
Total County Service Area 1-B - Nipomo Palms	\$ 362,657	\$ ---	\$ ---	\$ 36,558	\$ ---	399,215
County Service Area 1-C - Monte Verde						
County Service Area 1-C - Monte Verde						
Designated -Facilities	\$ 134,684	\$ ---	\$ ---	\$ 8,894	\$ ---	143,578
Total County Service Area 1-C - Monte Verde	\$ 134,684	\$ ---	\$ ---	\$ 8,894	\$ ---	143,578

State Controller Schedules		County of San Luis Obispo				Schedule 14
County Budget Act		Special Districts and Other Agencies				
		Obligated Fund Balances				
		Fiscal Year 2025-26				
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7
County Service Area 1-D - Black Lake						
County Service Area 1-D - Black Lake						
Designated -Facilities	\$ 535,471	\$ ---	\$ ---	\$ 63,447	\$ ---	\$ 598,918
Total County Service Area 1-D - Black Lake	\$ 535,471	\$ ---	\$ ---	\$ 63,447	\$ ---	\$ 598,918
County Service Area 1-F - New Galaxy						
County Service Area 1-F - New Galaxy						
Designated -Facilities	\$ 6,546	\$ ---	\$ ---	\$ 16,196	\$ ---	\$ 22,742
Total County Service Area 1-F - New Galaxy	\$ 6,546	\$ ---	\$ ---	\$ 16,196	\$ ---	\$ 22,742
County Service Area 7-A						
County Service Area 7-A						
Designated -Facilities	\$ ---	\$ ---	\$ ---	\$ 251,797	\$ ---	\$ 251,797
Total County Service Area 7-A	\$ ---	\$ ---	\$ ---	\$ 251,797	\$ ---	\$ 251,797
County Service Area 9-I						
County Service Area 9-I						
Designated FB-General Purpose	\$ 32,219	\$ ---	\$ ---	\$ 11,779	\$ ---	\$ 43,998
Total County Service Area 9-I	\$ 32,219	\$ ---	\$ ---	\$ 11,779	\$ ---	\$ 43,998

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2025-26					
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year	
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors		
1	2	3	4	5	6	7	
County Service Area 10A Water							
County Service Area 10A Water							
Designated Equipment Replacement	\$ 5,000	\$ 5,000	\$ ---	\$ 5,000	\$ ---	\$ 5,000	
Designated Equip Repl USDA loan #20	34,678	---	---	---	---	34,678	
Designated Loan Reserve Requirement	120,000	---	---	10,000	---	130,000	
Designated Loan Res – Loan #20	4,710	---	---	---	---	4,710	
Designated FB-General Purpose	152,241	89,749	---	---	---	62,492	
General Reserves	---	---	---	---	---	---	
Total County Service Area 10A Water	\$ 316,629	\$ 94,749	\$ ---	\$ 15,000	\$ ---	\$ 236,880	
County Service Area 10 - Water Treatment							
County Service Area 10 - Water Treatment							
Designated -Equipment	\$ 265,399	\$ ---	\$ ---	\$ 345	\$ ---	\$ 265,744	
Designated -Equip (CntRCT	61,238	---	---	---	---	61,238	
Designated FB-General Purpose	---	---	---	---	---	---	
Total County Service Area 10 - Water Treatment	\$ 326,637	\$ ---	\$ ---	\$ 345	\$ ---	\$ 326,982	
County Service Area 12							
County Service Area 12							
Designated -Facilities	\$ 229,061	\$ ---	\$ ---	\$ ---	\$ ---	\$ 229,061	
Designated FB-General Purpose	98,944	10,293	---	---	---	88,651	
Total County Service Area 12	\$ 328,005	\$ 10,293	\$ ---	\$ ---	\$ ---	\$ 317,712	

State Controller Schedules		County of San Luis Obispo				Schedule 14
County Budget Act		Special Districts and Other Agencies				
		Obligated Fund Balances				
		Fiscal Year 2025-26				
District and Agency Name	Obligated Fund Balances June 30, 2025	Decreases or Cancellations		Increases or New Obligated Fund Balances		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by Board of Supervisors	Recommended	Adopted by Board of Supervisors	
1	2	3	4	5	6	7
County Service Area 16 - Water						
County Service Area 16 - Water						
Designated -Facilities	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
Designated FB-General Purpose	210,681	114,586	---	---	---	96,095
General Reserves	---	---	---	---	---	---
Total County Service Area 16 - Water	\$ 210,681	\$ 114,586	\$ ---	\$ ---	\$ ---	96,095
County Service Area 18						
County Service Area 18						
Designated FB-General Purpose	\$ ---	\$ ---	\$ ---	135,433	\$ ---	135,433
Total County Service Area 18	\$ ---	\$ ---	\$ ---	135,433	\$ ---	135,433
County Service Area 23						
County Service Area 23						
Designated -Facilities	\$ 188,574	\$ ---	\$ ---	23,090	\$ ---	211,664
Designated FB-General Purpose	---	---	---	---	---	---
Total County Service Area 23	\$ 188,574	\$ ---	\$ ---	23,090	\$ ---	211,664
County Service Area 23 - Water						
County Service Area 23 - Water						
Designated-Equipment Replacement	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	---
Designated-Loan Reserve Requirement	82,520	5,000	---	5,000	---	82,520
Designated FB-General Purpose	254,343	143,306	---	---	---	111,037
General Reserves	---	---	---	---	---	---
Total County Service Area 23 - Water	\$ 336,863	\$ 148,306	\$ ---	5,000	\$ ---	193,557
Total Special Districts and Other Agencies	\$ 32,217,869	\$ 5,718,661	\$ ---	2,478,105	\$ ---	28,977,313

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
SLO Fld Contrl-Water (1300000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 85,179	\$ ---	
Cancellations or Decrease of Reserves	---	---	942,857	---	
Taxes	3,902,145	---	3,993,176	---	
Revenue from Use of Money & Property	274,051	---	50,000	---	
Intergovernmental Revenue	311,689	---	17,549	---	
Other Revenues	294,863	---	---	---	
Other Financing Sources	782,666	---	1,663,051	---	
Total Revenues	\$ 5,565,414	\$ ---	\$ 6,751,812	\$ ---	
Other Charges	\$ 4,620,771	\$ ---	\$ 5,574,957	\$ ---	
Services and Supplies	714,026	---	976,855	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 200,000	\$ ---	
Total Expenditures and Appropriations	\$ 5,334,797	\$ ---	\$ 6,751,812	\$ ---	
Net Costs	\$ (230,617)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Flood Ctrl Zone 1 (1300500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 155,934	\$ ---	
Taxes	96,306	---	103,286	---	
Revenue from Use of Money & Property	23,216	---	---	---	
Intergovernmental Revenue	445	---	442	---	
Charges for Current Services	575,824	---	609,847	---	
Other Revenues	1,143	---	1,123	---	
Other Financing Sources	2,366,200	---	550,000	---	
Total Revenues	\$ 3,063,133	\$ ---	\$ 1,420,632	\$ ---	
Other Charges	\$ 3,057,688	\$ ---	\$ 529,802	\$ ---	
Services and Supplies	486,482	---	890,831	---	
Capital Assets					
Cap Out - Structures and Improvements	\$ 40,134	\$ ---	\$ ---	\$ ---	
Total Capital Assets	\$ 40,134	\$ ---	\$ ---	\$ ---	
Total Expenditures and Appropriations	\$ 3,584,304	\$ ---	\$ 1,420,632	\$ ---	
Net Costs	\$ 521,171	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
Flood Ctrl Zone 1-A (1301000000)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Cancellations or Decrease of Reserves	\$	---	\$	4,121	\$	
Taxes		20,629		24,998		
Revenue from Use of Money & Property		3,195		1,400		
Intergovernmental Revenue		96		108		
Charges for Current Services		18,581		19,584		
Other Revenues		118		118		
Total Revenues	\$	42,618	\$	50,329	\$	
Other Charges	\$	21,466	\$	50,329	\$	
Total Expenditures and Appropriations	\$	21,466	\$	50,329	\$	
Net Costs	\$	(21,151)	\$		\$	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Flood Ctrl Zone 4 (1301500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 268	\$ ---	
Revenue from Use of Money & Property	762	---	480	---	
Charges for Current Services	3,273	---	3,343	---	
Other Financing Sources	12,500	---	12,500	---	
Total Revenues	\$ 16,536	\$ ---	\$ 16,591	\$ ---	
Other Charges	\$ 3,183	\$ ---	\$ 3,708	\$ ---	
Services and Supplies	7,751	---	10,000	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,883	\$ ---	
Total Expenditures and Appropriations	\$ 10,934	\$ ---	\$ 16,591	\$ ---	
Net Costs	\$ (5,602)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Flood Ctrl Zone 9 (1302000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 14,956	\$ ---	
Taxes	825,459	---	886,255	---	
Revenue from Use of Money & Property	175,615	---	150,000	---	
Intergovernmental Revenue	3,835	---	3,811	---	
Other Revenues	4,248	---	4,248	---	
Total Revenues	\$ 1,009,157	\$ ---	\$ 1,059,270	\$ ---	
Other Charges	\$ 207,282	\$ ---	\$ 335,005	\$ ---	
Services and Supplies	732,719	---	558,000	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 166,265	\$ ---	
Total Expenditures and Appropriations	\$ 940,001	\$ ---	\$ 1,059,270	\$ ---	
Net Costs	\$ (69,156)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Flood Ctrl Zone 16 (1302500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 2,653	\$ ---	
Taxes	36,446	---	38,741	---	
Revenue from Use of Money & Property	12,134	---	15,000	---	
Charges for Current Services	10,704	---	10,704	---	
Other Financing Sources	20,500	---	20,500	---	
Total Revenues	\$ 79,784	\$ ---	\$ 87,598	\$ ---	
Other Charges	\$ 30,294	\$ ---	\$ 31,675	\$ ---	
Services and Supplies	---	---	16,931	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 38,992	\$ ---	
Total Expenditures and Appropriations	\$ 30,294	\$ ---	\$ 87,598	\$ ---	
Net Costs	\$ (49,490)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Flood Ctrl Zone 18 (1303000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 554	\$ ---	
Cancellations or Decrease of Reserves	---	---	8,925	---	
Revenue from Use of Money & Property	1,474	---	1,500	---	
Charges for Current Services	9,405	---	9,405	---	
Other Revenues	2,000	---	---	---	
Other Financing Sources	4,014	---	4,014	---	
Total Revenues	\$ 16,893	\$ ---	\$ 24,398	\$ ---	
Other Charges	\$ 13,574	\$ ---	\$ 20,359	\$ ---	
Services and Supplies	56	---	4,039	---	
Total Expenditures and Appropriations	\$ 13,630	\$ ---	\$ 24,398	\$ ---	
Net Costs	\$ (3,262)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Nipomo Lighting (1400000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 22,126	\$ ---	
Taxes	47,052		49,735	---	
Revenue from Use of Money & Property	12,687		---	---	
Intergovernmental Revenue	218		---	---	
Other Revenues	271		271	---	
Total Revenues	\$ 60,229	\$ ---	\$ 72,132	\$ ---	
Other Charges	\$ 30,674	\$ ---	\$ 5,909	\$ ---	
Services and Supplies	---		37,000	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 29,223	\$ ---	
Total Expenditures and Appropriations	\$ 30,674	\$ ---	\$ 72,132	\$ ---	
Net Costs	\$ (29,555)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary				
		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
Nipomo Lghtg-Tr 1700 (1400000100)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$ ---	\$ ---	\$ 1,394	\$ ---	---	
Taxes	---	---	2,531	---	---	
Revenue from Use of Money & Property	307	---	---	---	---	
Charges for Current Services	2,432	---	---	---	---	
Total Revenues	\$ 2,739	\$ ---	\$ 3,925	\$ ---	---	
Other Charges	\$ 1,672	\$ ---	\$ 1,319	\$ ---	---	
Services and Supplies	---	---	2,000	---	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 606	\$ ---	---	
Total Expenditures and Appropriations	\$ 1,672	\$ ---	\$ 3,925	\$ ---	---	
Net Costs	\$ (1,067)	\$ ---	\$ ---	\$ ---	---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Nipomo Lghtg-Tr 1747 (1400000200)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 7,058	\$ ---
Revenue from Use of Money & Property	1,433	---	---	---	---
Charges for Current Services	9,984	---	---	10,593	---
Total Revenues	\$ 11,417	\$ ---	\$ ---	\$ 17,651	\$ ---
Other Charges	\$ 6,621	\$ ---	\$ ---	\$ 1,775	\$ ---
Services and Supplies	---	---	---	6,000	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 9,876	\$ ---
Total Expenditures and Appropriations	\$ 6,621	\$ ---	\$ ---	\$ 17,651	\$ ---
Net Costs	\$ (4,796)	\$ ---	\$ ---	\$ ---	\$ ---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 7 (1500500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 3,074	\$ ---	
Taxes	71,717	---	75,167	---	
Revenue from Use of Money & Property	3,433	---	---	---	
Intergovernmental Revenue	333	---	323	---	
Other Revenues	324	---	324	---	
Total Revenues	\$ 75,808	\$ ---	\$ 78,888	\$ ---	
Other Charges	\$ 53,074	\$ ---	\$ 54,961	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 23,927	\$ ---	
Total Expenditures and Appropriations	\$ 53,074	\$ ---	\$ 78,888	\$ ---	
Net Costs	\$ (22,733)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 7-B (1501000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Cancellations or Decrease of Reserves	\$ ---	\$ ---	\$ 54,714	\$ ---	
Taxes	47,653		48,978	---	
Revenue from Use of Money & Property	9,980		---	---	
Intergovernmental Revenue	(16,505)		210	---	
Other Revenues	299		299	---	
Total Revenues	\$ 41,427	\$ ---	\$ 104,201	\$ ---	
Other Charges	\$ 62,460	\$ ---	\$ 8,325	\$ ---	
Services and Supplies	---		95,876	---	
Total Expenditures and Appropriations	\$ 62,460	\$ ---	\$ 104,201	\$ ---	
Net Costs	\$ 21,032	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 7-C (1501100000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 43,541	\$ ---	
Cancellations or Decrease of Reserves	---	---	15,200	---	
Revenue from Use of Money & Property	594	---	---	---	
Charges for Current Services	47,433	---	47,432	---	
Total Revenues	\$ 48,027	\$ ---	\$ 106,173	\$ ---	
Other Charges	\$ ---	\$ ---	\$ 64,036	\$ ---	
Services and Supplies	---	---	42,137	---	
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 106,173	\$ ---	
Net Costs	\$ (48,027)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 9 Coop Road Fd (1505000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Revenue from Use of Money & Property	\$ 371	\$ ---	\$ 461	\$ ---	
Total Revenues	\$ 371	\$ ---	\$ 461	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 461	\$ ---	
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 461	\$ ---	
Net Costs	\$ (371)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 9 Coop Road DSF (1505001000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Revenue from Use of Money & Property	\$ 993	\$ ---	\$ 1,235	\$ ---	
Total Revenues	\$ 993	\$ ---	\$ 1,235	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 1,235	\$ ---	
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 1,235	\$ ---	
Net Costs	\$ (993)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 10-Par w/Lghtg (1502000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 338,328	\$ ---	\$ 358,594	\$ ---	
Revenue from Use of Money & Property	---	---	38,000	---	
Intergovernmental Revenue	---	---	1,544	---	
Other Revenues	---	---	1,123	---	
Total Revenues	\$ 338,328	\$ ---	\$ 399,261	\$ ---	
Other Charges	\$ 732,971	\$ ---	\$ 135,938	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 263,323	\$ ---	
Total Expenditures and Appropriations	\$ 732,971	\$ ---	\$ 399,261	\$ ---	
Net Costs	\$ 394,643	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 10-Fire Protection (1502005000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 70,103	\$ ---	
Taxes	765,616	---	817,866	---	
Revenue from Use of Money & Property	18,416	---	16,810	---	
Intergovernmental Revenue	2,022	---	1,992	---	
Other Revenues	1,452	---	1,452	---	
Total Revenues	\$ 787,507	\$ ---	\$ 908,223	\$ ---	
Other Charges	\$ 670,902	\$ ---	\$ 817,102	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 91,121	\$ ---	
Total Expenditures and Appropriations	\$ 670,902	\$ ---	\$ 908,223	\$ ---	
Net Costs	\$ (116,605)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 10-Weed Abatement (1502010000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 80	\$ ---	
Cancellations or Decrease of Reserves	---	---	1,702	---	
Revenue from Use of Money & Property	370	---	280	---	
Other Revenues	1,600	---	1,400	---	
Interfund	2,360	---	---	---	
Total Revenues	\$ 4,330	\$ ---	\$ 3,462	\$ ---	
Other Charges	\$ 1,643	\$ ---	\$ 1,162	\$ ---	
Services and Supplies	---	---	2,300	---	
Total Expenditures and Appropriations	\$ 1,643	\$ ---	\$ 3,462	\$ ---	
Net Costs	\$ (2,687)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 16 (1502500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (58)	\$ ---	---
Cancellations or Decrease of Reserves	---	---	---	---	---
Taxes	52,134	---	54,815	---	---
Revenue from Use of Money & Property	7,026	---	8,000	---	---
Intergovernmental Revenue	242	---	236	---	---
Other Revenues	244	---	244	---	---
Total Revenues	\$ 59,646	\$ ---	\$ 63,237	\$ ---	---
Other Charges	\$ 6,774	\$ ---	\$ 56,989	\$ ---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 6,248	\$ ---	---
Total Expenditures and Appropriations	\$ 6,774	\$ ---	\$ 63,237	\$ ---	---
Net Costs	\$ (52,872)	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 21Fund (1503500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 39,025	\$ ---	
Revenue from Use of Money & Property	3,902	---	4,481	---	
Charges for Current Services	4,112	---	4,086	---	
Other Financing Sources	---	---	77,754	---	
Total Revenues	\$ 8,014	\$ ---	\$ 125,346	\$ ---	
Other Charges	\$ 8,575	\$ ---	\$ 86,395	\$ ---	
Services and Supplies	37,100	---	9,025	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 29,926	\$ ---	
Total Expenditures and Appropriations	\$ 45,675	\$ ---	\$ 125,346	\$ ---	
Net Costs	\$ 37,661	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary				
		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2025-26				
CSA 21 Coop Road Fd (1504500000)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Revenue from Use of Money & Property	\$ 921	\$ ---	\$ 1,145	\$ ---		
Total Revenues	\$ 921	\$ ---	\$ 1,145	\$ ---		
New or Increases to Reserves	\$ ---	\$ ---	\$ 1,145	\$ ---		
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 1,145	\$ ---		
Net Costs	\$ (921)	\$ ---	\$ ---	\$ ---		

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 21 Coop Road DSF (1504501000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Taxes	\$ 10,569	\$ ---	\$ ---	\$ ---	---
Revenue from Use of Money & Property	1,470	---	2,043	---	---
Total Revenues	\$ 12,039	\$ ---	\$ 2,043	\$ ---	---
Other Charges	\$ 469	\$ ---	\$ ---	\$ ---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,043	\$ ---	---
Total Expenditures and Appropriations	\$ 469	\$ ---	\$ 2,043	\$ ---	---
Net Costs	\$ (11,570)	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
CSA 22 Airport Area (1504000000)						
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Revenue from Use of Money & Property		\$ 2,609	\$ ---	\$ 3,000	\$ ---	
Total Revenues		\$ 2,609	\$ ---	\$ 3,000	\$ ---	
Other Charges		\$ 705	\$ ---	\$ 874	\$ ---	
New or Increases to Reserves		\$ ---	\$ ---	\$ 2,126	\$ ---	
Total Expenditures and Appropriations		\$ 705	\$ ---	\$ 3,000	\$ ---	
Net Costs		\$ (1,904)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Nacimiento Water Operations (2200002000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 100,000	\$ ---	
Revenue from Use of Money & Property	835,692	---	331,711	---	
Charges for Current Services	15,723,523	---	19,240,148	---	
Total Revenues	\$ 16,559,215	\$ ---	\$ 19,671,859	\$ ---	
Other Charges	\$ 14,764,796	\$ ---	\$ 14,555,422	\$ ---	
Services and Supplies	667,981	---	3,768,099	---	
Capital Assets					
Cap Out - Equipment	\$ ---	\$ ---	\$ 200,000	\$ ---	
Cap Out - Infrastructure	---	---	100,000	---	
Cap Out - Structures and Improvements	---	---	52,150	---	
Total Capital Assets	\$ ---	\$ ---	\$ 352,150	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 996,188	\$ ---	
Total Expenditures and Appropriations	\$ 15,432,778	\$ ---	\$ 19,671,859	\$ ---	
Net Costs	\$ (1,126,437)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
Flood Control Zone 3 (2200500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (193,862)	\$ ---	
Cancellations or Decrease of Reserves	---	---	706,403	---	
Taxes	441,457	---	447,675	---	
Revenue from Use of Money & Property	222,441	---	160,200	---	
Intergovernmental Revenue	2,061	---	2,021	---	
Charges for Current Services	7,914,524	---	8,567,798	---	
Other Revenues	2,076	---	---	---	
Total Revenues	\$ 8,582,560	\$ ---	\$ 9,690,235	\$ ---	
Other Charges	\$ 7,735,228	\$ ---	\$ 7,165,208	\$ ---	
Services and Supplies	626,863	---	2,430,026	---	
Capital Assets					
Cap Out - Equipment	\$ 5,459	\$ ---	\$ 20,000	\$ ---	
Cap Out - Infrastructure	---	---	75,000	---	
Cap Out - Structures and Improvements	1,281,253	---	---	---	
Total Capital Assets	\$ 1,286,712	\$ ---	\$ 95,000	\$ ---	
Total Expenditures and Appropriations	\$ 9,648,803	\$ ---	\$ 9,690,235	\$ ---	
Net Costs	\$ 1,066,243	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
SLO Fid Cntl-Salinas (2300000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 34,108	\$ ---	
Revenue from Use of Money & Property	112,016		33,572		
Charges for Current Services	---		6,587,819		
Other Revenues	7,967		---		
Total Revenues	\$ 119,983	\$ ---	\$ 6,655,499	\$ ---	
Other Charges	\$ 1,306,276	\$ ---	\$ 1,025,391	\$ ---	
Services and Supplies	451,986		5,596,000		
New or Increases to Reserves	\$ ---	\$ ---	\$ 34,108	\$ ---	
Total Expenditures and Appropriations	\$ 1,758,263	\$ ---	\$ 6,655,499	\$ ---	
Net Costs	\$ 1,638,280	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
SW Contract Tax Fd (2300500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (31,167)	\$ ---	
Cancellations or Decrease of Reserves	---	---	403,942	---	
Taxes	2,696,764	---	2,703,339	---	
Revenue from Use of Money & Property	209,907	---	250,000	---	
Intergovernmental Revenue	12,365	---	12,188	---	
Charges for Current Services	1,135,887	---	1,134,319	---	
Total Revenues	\$ 4,054,924	\$ ---	\$ 4,472,621	\$ ---	
Other Charges	\$ 226,175	\$ ---	\$ 385,197	\$ ---	
Services and Supplies	3,890,381	---	4,087,424	---	
Total Expenditures and Appropriations	\$ 4,116,556	\$ ---	\$ 4,472,621	\$ ---	
Net Costs	\$ 61,633	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
State Water Project (2300501000)						
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$ ---	\$ ---	\$ 205,780	\$ ---	
Cancellations or Decrease of Reserves		---	---	3,228,063	---	
Revenue from Use of Money & Property		350,645	---	250,000	---	
Charges for Current Services		7,532,010	---	9,203,888	---	
Other Revenues		559,112	---	---	---	
Total Revenues		\$ 8,441,767	\$ ---	\$ 12,887,731	\$ ---	
Other Charges		\$ 1,589,163	\$ ---	\$ 1,213,294	\$ ---	
Services and Supplies		5,601,860	---	6,744,437	---	
Capital Assets						
Cap Out - Infrastructure		\$ ---	\$ ---	\$ ---	\$ ---	
Cap Out - Structures and Improvements		---	---	4,930,000	---	
Total Capital Assets		\$ ---	\$ ---	\$ 4,930,000	\$ ---	
Total Expenditures and Appropriations		\$ 7,191,022	\$ ---	\$ 12,887,731	\$ ---	
Net Costs		\$ (1,250,744)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
CSA 1-Nipomo Mesa (2500000000)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$ ---	\$ ---	\$ 36,612	\$ ---	---	
Taxes	12,432	---	13,136	---	---	
Revenue from Use of Money & Property	1,035	---	---	---	---	
Intergovernmental Revenue	58	---	56	---	---	
Charges for Current Services	161,443	---	173,817	---	---	
Other Revenues	75	---	74	---	---	
Other Financing Sources	13,423	---	---	---	---	
Total Revenues	\$ 188,466	\$ ---	\$ 223,695	\$ ---	---	
Other Charges	\$ 179,162	\$ ---	\$ 62,470	\$ ---	---	
Services and Supplies	---	---	141,225	---	---	
Capital Assets						
Cap Out - Equipment	\$ ---	\$ ---	\$ 20,000	\$ ---	---	
Total Capital Assets	\$ ---	\$ ---	\$ 20,000	\$ ---	---	
Total Expenditures and Appropriations	\$ 179,162	\$ ---	\$ 223,695	\$ ---	---	
Net Costs	\$ (9,304)	\$ ---	\$ ---	\$ ---	---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			
CSA 1-A Galaxy Park (2500001000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 32,677	\$ ---	
Taxes	49,608	---	51,943	---	
Revenue from Use of Money & Property	6,325	---	---	---	
Intergovernmental Revenue	230	---	223	---	
Charges for Current Services	208,146	---	221,999	---	
Other Revenues	315	---	315	---	
Total Revenues	\$ 264,625	\$ ---	\$ 307,157	\$ ---	
Other Charges	\$ 252,311	\$ ---	\$ 68,160	\$ ---	
Services and Supplies	1,063	---	202,052	---	
Capital Assets					
Cap Out - Equipment	\$ ---	\$ ---	\$ 26,075	\$ ---	
Total Capital Assets	\$ ---	\$ ---	\$ 26,075	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 10,870	\$ ---	
Total Expenditures and Appropriations	\$ 253,375	\$ ---	\$ 307,157	\$ ---	
Net Costs	\$ (11,250)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 1-B Nipomo Palms (2500002000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 12,894	\$ ---	
Taxes	26,962		31,211	---	
Revenue from Use of Money & Property	9,687		---	---	
Intergovernmental Revenue	125		134	---	
Other Revenues	162		162	---	
Total Revenues	\$ 36,936	\$ ---	\$ 44,401	\$ ---	
Other Charges	\$ 3,639	\$ ---	\$ 5,191	\$ ---	
Services and Supplies	---		2,652	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 36,558	\$ ---	
Total Expenditures and Appropriations	\$ 3,639	\$ ---	\$ 44,401	\$ ---	
Net Costs	\$ (33,297)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			
CSA 1-C Monte Verde (2500003000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 3,684	\$ ---	---
Taxes	12,490	---	12,894	---	---
Revenue from Use of Money & Property	3,689	---	---	---	---
Intergovernmental Revenue	58	---	55	---	---
Other Revenues	59	---	59	---	---
Total Revenues	\$ 16,297	\$ ---	\$ 16,692	\$ ---	---
Other Charges	\$ 4,720	\$ ---	\$ 4,341	\$ ---	---
Services and Supplies	---	---	3,457	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 8,894	\$ ---	---
Total Expenditures and Appropriations	\$ 4,720	\$ ---	\$ 16,692	\$ ---	---
Net Costs	\$ (11,577)	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			
CSA 1-D Black Lake (2500004000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 15,010	\$ ---	---
Taxes	54,043	---	57,145	---	---
Revenue from Use of Money & Property	13,510	---	---	---	---
Intergovernmental Revenue	251	---	246	---	---
Other Revenues	239	---	239	---	---
Other Financing Sources	154	---	158	---	---
Total Revenues	\$ 68,197	\$ ---	\$ 72,798	\$ ---	---
Other Charges	\$ 5,050	\$ ---	\$ 5,704	\$ ---	---
Services and Supplies	---	---	3,647	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 63,447	\$ ---	---
Total Expenditures and Appropriations	\$ 5,050	\$ ---	\$ 72,798	\$ ---	---
Net Costs	\$ (63,147)	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 1-F New Galaxy (2500005000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 39,529	\$ ---
Revenue from Use of Money & Property	906		---	---	---
Charges for Current Services	76,555		---	82,993	---
Total Revenues	\$ 77,461	\$ ---	\$ ---	\$ 122,522	\$ ---
Other Charges	\$ 72,904	\$ ---	\$ ---	\$ 51,243	\$ ---
Services and Supplies	---		---	55,083	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 16,196	\$ ---
Total Expenditures and Appropriations	\$ 72,903	\$ ---	\$ ---	\$ 122,522	\$ ---
Net Costs	\$ (4,558)	\$ ---	\$ ---	\$ ---	\$ ---

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
CSA 7-A (2500500000)						
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available	\$	---	\$	---	\$	141,947
Taxes		310,290		---		327,938
Revenue from Use of Money & Property		9,044		---		---
Intergovernmental Revenue		(245,448)		---		406
Charges for Current Services		532,684		---		743,098
Other Revenues		1,375		---		1,333
Other Financing Sources		904,992		---		64,375
Total Revenues	\$	1,512,938	\$	---	\$	1,279,097
Other Charges	\$	1,013,019	\$	---	\$	663,532
Services and Supplies		(40,048)		---		313,768
Capital Assets						
Cap Out - Equipment	\$	26,083	\$	---	\$	50,000
Cap Out - Structures and Improvements		712,531		---		---
Total Capital Assets	\$	738,614	\$	---	\$	50,000
New or Increases to Reserves	\$	---	\$	---	\$	251,797
Total Expenditures and Appropriations	\$	1,711,584	\$	---	\$	1,279,097
Net Costs	\$	198,647	\$	---	\$	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 9-I (2501000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 8,646	\$ ---	
Taxes	39,335	---	41,406	---	
Revenue from Use of Money & Property	1,407	---	---	---	
Total Revenues	\$ 40,742	\$ ---	\$ 50,052	\$ ---	
Other Charges	\$ 35,262	\$ ---	\$ 38,273	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 11,779	\$ ---	
Total Expenditures and Appropriations	\$ 35,262	\$ ---	\$ 50,052	\$ ---	
Net Costs	\$ (5,480)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 10-Water-Ops (2501500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 35,920	\$ ---	
Cancellations or Decrease of Reserves	---	---	94,749	---	
Taxes	102,809	---	109,403	---	
Revenue from Use of Money & Property	22,159	---	15,000	---	
Intergovernmental Revenue	478	---	471	---	
Charges for Current Services	1,100,170	---	1,064,281	---	
Other Revenues	745	---	588	---	
Total Revenues	\$ 1,226,361	\$ ---	\$ 1,320,412	\$ ---	
Other Charges	\$ 1,248,333	\$ ---	\$ 1,207,226	\$ ---	
Services and Supplies	---	---	98,186	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 15,000	\$ ---	
Total Expenditures and Appropriations	\$ 1,248,333	\$ ---	\$ 1,320,412	\$ ---	
Net Costs	\$ 21,972	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 10-Water-Cap Out (2501500200)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Revenue from Use of Money & Property	\$ 655	\$ ---	\$ ---	\$ ---	---
Other Financing Sources	598,185		---	---	---
Total Revenues	\$ 598,840	\$ ---	\$ ---	\$ ---	---
Capital Assets					
Cap Out - Structures and Improvements	\$ 1,099,300	\$ ---	\$ ---	\$ ---	---
Total Capital Assets	\$ 1,099,300	\$ ---	\$ ---	\$ ---	---
Total Expenditures and Appropriations	\$ 1,099,300	\$ ---	\$ ---	\$ ---	---
Net Costs	\$ 500,461	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			
CSA 10-Water Treatmt (2501501000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (7,273)	\$ ---	
Revenue from Use of Money & Property	11,868	---	7,618	---	
Charges for Current Services	1,052,864	---	1,163,872	---	
Other Revenues	25,587	---	---	---	
Other Financing Sources	16,442	---	100,000	---	
Total Revenues	\$ 1,106,761	\$ ---	\$ 1,264,217	\$ ---	
Other Charges	\$ 870,235	\$ ---	\$ 926,122	\$ ---	
Services and Supplies	85,356	---	237,750	---	
Capital Assets					
Cap Out - Infrastructure	\$ ---	\$ ---	\$ 100,000	\$ ---	
Total Capital Assets	\$ ---	\$ ---	\$ 100,000	\$ ---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 345	\$ ---	
Total Expenditures and Appropriations	\$ 955,591	\$ ---	\$ 1,264,217	\$ ---	
Net Costs	\$ (151,170)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26			
CSA 12 (2502000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (32,838)	\$ ---	---
Cancellations or Decrease of Reserves	---	---	10,293	---	---
Taxes	27,440	---	25,692	---	---
Revenue from Use of Money & Property	15,954	---	13,000	---	---
Intergovernmental Revenue	112	---	112	---	---
Charges for Current Services	801,722	---	949,310	---	---
Other Revenues	6,391	---	---	---	---
Other Financing Sources	226,090	---	---	---	---
Total Revenues	\$ 1,077,709	\$ ---	\$ 965,569	\$ ---	---
Other Charges	\$ 456,264	\$ ---	\$ 120,527	\$ ---	---
Services and Supplies	---	---	845,042	---	---
Capital Assets					
Cap Out - Structures and Improvements	\$ 227,952	\$ ---	\$ ---	\$ ---	---
Total Capital Assets	\$ 227,952	\$ ---	\$ ---	\$ ---	---
Total Expenditures and Appropriations	\$ 684,216	\$ ---	\$ 965,569	\$ ---	---
Net Costs	\$ (393,493)	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 16-1 Water (2502500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (728)	\$ ---	---
Cancellations or Decrease of Reserves	---	---	114,586	---	---
Revenue from Use of Money & Property	9,322	---	5,000	---	---
Charges for Current Services	473,048	---	459,018	---	---
Other Revenues	16	---	100	---	---
Other Financing Sources	221,808	---	50,000	---	---
Total Revenues	\$ 704,194	\$ ---	\$ 627,976	\$ ---	---
Other Charges	\$ 515,351	\$ ---	\$ 498,492	\$ ---	---
Services and Supplies	---	---	129,484	---	---
Capital Assets					
Cap Out - Structures and Improvements	\$ 416,808	\$ ---	\$ ---	\$ ---	---
Total Capital Assets	\$ 416,808	\$ ---	\$ ---	\$ ---	---
Total Expenditures and Appropriations	\$ 932,159	\$ ---	\$ 627,976	\$ ---	---
Net Costs	\$ 227,965	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 18 (2503000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 28,433	\$ ---	---
Revenue from Use of Money & Property	8,800		---	---	---
Charges for Current Services	786,571		1,423,582		---
Other Revenues	2,925		---	---	---
Total Revenues	\$ 798,296	\$ ---	\$ 1,452,015	\$ ---	---
Other Charges	\$ 981,881	\$ ---	\$ 694,152	\$ ---	---
Services and Supplies	7,386		375,848		---
Capital Assets					
Cap Out - Equipment	\$ ---	\$ ---	\$ 246,582	\$ ---	---
Cap Out - Structures and Improvements	5,275		---	---	---
Total Capital Assets	\$ 5,275	\$ ---	\$ 246,582	\$ ---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 135,433	\$ ---	---
Total Expenditures and Appropriations	\$ 994,541	\$ ---	\$ 1,452,015	\$ ---	---
Net Costs	\$ 196,245	\$ ---	\$ ---	\$ ---	---

State Controller Schedules		County of San Luis Obispo			Schedule 15
County Budget Act		Special Districts and Other Agencies Summary			
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2025-26			
CSA 23-Parent Fund (2503500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (885)	\$ ---	
Taxes	33,913	---	35,793	---	
Revenue from Use of Money & Property	2,865	---	2,000	---	
Intergovernmental Revenue	157	---	154	---	
Other Revenues	521	---	520	---	
Total Revenues	\$ 37,456	\$ ---	\$ 37,582	\$ ---	
Other Charges	\$ 14,232	\$ ---	\$ 1,967	\$ ---	
Services and Supplies	17,477	---	12,525	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 23,090	\$ ---	
Total Expenditures and Appropriations	\$ 31,709	\$ ---	\$ 37,582	\$ ---	
Net Costs	\$ (5,747)	\$ ---	\$ ---	\$ ---	

State Controller Schedules		County of San Luis Obispo			Schedule 15	
County Budget Act		Special Districts and Other Agencies Summary Financing Sources and Uses by Budget Unit by Object Fiscal Year 2025-26				
CSA 23-Water (2503501000)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual Estimated X	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$ ---	\$ ---	\$ 41,168	\$ ---		
Cancellations or Decrease of Reserves	---	---	148,306	---		
Revenue from Use of Money & Property	14,273	---	15,000	---		
Intergovernmental Revenue	500	---	---	---		
Charges for Current Services	612,228	---	634,678	---		
Other Revenues	27,756	---	54,233	---		
Interfund	(18,475)	---	---	---		
Other Financing Sources	228,708	---	---	---		
Total Revenues	\$ 864,989	\$ ---	\$ 893,385	\$ ---		
NONE	\$ 14,917	\$ ---	\$ ---	\$ ---		
Other Charges	666,464	---	601,932	---		
Services and Supplies	5,540	---	286,452	---		
Capital Assets						
Cap Out - Structures and Improvements	\$ 228,708	\$ ---	\$ ---	\$ ---		
Total Capital Assets	\$ 228,708	\$ ---	\$ ---	\$ ---		
New or Increases to Reserves	\$ ---	\$ ---	\$ 5,000	---		
Total Expenditures and Appropriations	\$ 915,629	\$ ---	\$ 893,385	---		
Net Costs	\$ 50,640	\$ ---	\$ ---	---		

Special Districts - Major Project List

Fiscal Year 2025-26

Project No.	Project Description		Prior Years Appropriation to be Encumbered	FY 2025-26 Proposed New Appropriation	Total Approved Funding FY 2025-26
Nacimiento Water Operating					
300695	Nacimiento Pipeline Repairs		8,872,312	52,150	8,924,462
Total Nacimiento Water Operating			8,872,312	52,150	8,924,462
Flood Control Zone 1					
300698	Arroyo Grande Creek Levee Rehab Phase II		5,336,357	0	5,336,357
300707	Voluntary Property Purchase		2,346,641	0	2,346,641
Total Flood Control Zone 1			7,682,998	0	7,682,998
Flood Control Zone 3					
300639	Fireflow Tank Repair		464,715	0	464,715
300656	Cathodic Protection Units 1-3		22,784	0	22,784
300668	Membrane Filter Modules		26,916	0	26,916
310007	Replace Carbon Feed System		50,000	50,000	100,000
TBD	Membrane Rack Pipe Installation		50,000	20,000	70,000
TBD	Membrane Rack Valve Installation		50,000	25,000	75,000
TBD	Terminal Dam Peizometer Replacement		100,000	0	100,000
Total Flood Control Zone 3			764,415	95,000	859,415
County Service Area 7-A					
300670	Polishing Pond & Effluent Pump Station Project		1,326,426	0	1,326,426
300671	Interceptor Design Development Project		1,072,475	0	1,072,475
300682	Lift Station No. 3 Rehabilitation		1,153,997	0	1,153,997
300718	Storm Drainage Washout		3,017,918	0	3,017,918
Total County Services Area 7-A			6,570,816	0	6,570,816

Special Districts - Major Project List

Fiscal Year 2025-26

Project No.	Project Description		Prior Years Appropriation to be Encumbered	FY 2025-26 Proposed New Appropriation	Total Approved Funding FY 2025-26
County Service Area 10-A					
300622	Chaney Waterline Upgrade		172,616	0	172,616
Total County Service Area 10-A			172,616	0	172,616
County Service Area 10 - Water Treatment Fund					
300712	Clearwell Roof Repairs		483,558	0	483,558
New	SCADA System Upgrades		0	100,000	100,000
Total County Service Area 10 - Water Treatment Fund			483,558	100,000	583,558
County Service Area 12					
300669	Water System Resiliency		183,881	0	183,881
300674	Relocate Pipeline and CSA 12 Master Meter		182,120	0	182,120
Total County Service Area 12			366,001	0	366,001
County Service Area 16 - Water					
300665	Install New Storage Tank		275,485	0	275,485
300666	Water System Improvements		513,871	0	513,871
300722	Install Water Main from Well 4 to First Street		200,000	0	200,000
300723	Meter Replacements		525,000	0	525,000
Total County Service Area 16 - Water			1,514,356	0	1,514,356
County Service Area 23 - Water					
300667	Replace Bolted Water Tank		1,472,793	0	1,472,793
Total County Service Area 23 - Water			1,472,793	0	1,472,793
State Water Project					
300716	Chorro Valley Access Road Repair		412,428	4,930,000	5,342,428
300724	Chorro Valley Access Valve Replacement		100,000	0	100,000
Total State Water Project			512,428	4,930,000	5,442,428
TOTAL			28,412,293	5,177,150	33,589,443