



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

Final Budget  
2025-26

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](http://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.

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

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

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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.

Other notable Special Districts and services:

<b>Fund Name</b>	<b>Services</b>
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

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# IN THE BOARD OF SUPERVISORS County of San Luis Obispo, State of California

Tuesday, June 17, 2025

**PRESENT:** Supervisors John Peschong, Bruce S. Gibson, Jimmy Paulding,  
Heather Moreno and Chairperson Dawn Ortiz-Legg

**ABSENT:** None

## **RESOLUTION NO. 2025-138**

### **RESOLUTION ADOPTING THE COUNTY BUDGET AND BUDGETS FOR BOARD GOVERNED DISTRICTS FOR FISCAL YEAR 2025-26**

The following resolution is now offered and read:

WHEREAS, the Board so finds, a Recommended Budget was compiled, approved, advertised and published, pursuant to the County Budget Act; and

WHEREAS, the Board hereby finds, that it has properly noticed and conducted a public hearing at which it made revisions to, deductions from, and additions to said Recommended Budget as it has deemed advisable; and

WHEREAS, the Board so finds, the Recommended Budget, the supplemental budget documents and all revisions developed in the hearing on the final budget as reflected in the Clerk's minutes and documents filed with the Clerk during said hearing, properly constitute each of the objects of expenditure to satisfy the budget requirements as determined by the Board, and are hereby found to be in accordance with Government Code Section 29089, and summarized for the entire budget as follows:

1.	Salaries and Employee Benefits	\$ 439,762,045
2.	Services and Supplies	304,674,223
3.	Other charges	99,414,524
4.	Transfers-Out	67,542,294
5.	Fixed Assets	13,059,947
6.	Capital Projects	5,780,000
7.	Intrafund Transfers	(51,016,213)
8.	Provisions for Contingencies:	
	All Governmental Funds	35,939,192
9.	Provisions for New Reserve/Designations:	43,245,197

<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ 958,401,209</b>
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WHEREAS, the balance in the General Reserve of the General Fund is estimated to be \$13,000,000; and

WHEREAS, the Board finds, that some funds from the State Realignment Sales Tax - Social Services Account should be transferred to programs administered by health and mental health departments and has determined that the transfers will not make a substantial change in the services, facilities, programs, or providers funded by the realignment account; and

WHEREAS, the County's appropriation limit established by Article XIII-B of the State Constitution is \$868,840,822 and the total annual appropriations subject to limitation is \$404,026,081; and

NOW, THEREFORE BE IT RESOLVED AND ORDERED, by the Board of Supervisors, County of San Luis Obispo, State of California that:

1. Recitals - The recitals set forth hereinabove are true, correct, and valid.
2. Adoption by Reference - The Recommended Budget for Fiscal Year 2025-26 on file with the Clerk, as revised and finally determined by the Board, is adopted by reference pursuant to Government Code Section 29090 as the Final Budget.
3. Appropriation of Funds - The various amounts of appropriations for Salaries and Employee Benefits, Services and Supplies, Other Charges, Fixed Assets, and Intrafund Transfers are hereby appropriated to the various departments, offices, boards, commissions, committees, other agencies, and special districts as they are shown in the aforesaid Recommended Budget for Fiscal Year 2025-26, as revised and finally determined by the Board, and hereby adopted by reference as the Adopted Budget. The amounts appropriated therein are the total amounts of obligations and expenditures authorized for the period July 1, 2025 through June 30, 2026.
4. Allocated Positions - Employees shall be appointed at class levels shown for allocated permanent positions as indicated by the accompanying Position Allocation resolution.
5. Contingencies - Contingencies for Governmental Funds are appropriated in an amount of \$35,465,949. If final adjusted revenue and fund balances estimates prove higher than the current estimated amounts, then the difference shall either be placed in contingencies up to the allowable limit, used for continued financing of the Teeter obligation or placed in new reserves and/or designations. If final revenue and fund balance estimates are lower than current estimated revenue and fund balance amounts, then the Auditor-Controller shall immediately advise the Board of Supervisors and County Administrator of amount of such shortage so that the Board may decrease appropriations or reserves.

6. Adjustments for Capital and Maintenance Projects and Restricted Revenues - The Auditor-Controller shall determine actual fund balances in the capital projects budget unit and the maintenance projects budget unit as of June 30, 2025. The Auditor-Controller is hereby authorized to make transfers and revisions between projects within the capital projects unit, and between projects within the maintenance projects budget unit, in order to revise each appropriation to account for actual fund balances, so that each project is funded at no more than the amount appropriated by the Board of Supervisors. The Auditor-Controller shall report any excess appropriations for each of the budget units, and make recommendations on or before September 30, 2025 concerning the disposition of said excess(es). Also, the Auditor-Controller is hereby authorized to reestablish unspent appropriations funded by restricted revenues relating to projects or programs previously approved by the Board. This applies to federal, state, and other granting agency funded programs where the revenues have already been pledged or held in trust and the program or project spans more than one Fiscal Year.

7. Cash Flow Loans – In order to meet cash flow requirements the Auditor-Controller is authorized to make loans between any funds in the County Treasury that are under the control of the County Board of Supervisors to the extent allowed by law. Loans should bear quarterly interest at a rate equivalent to the rate earned on funds held in the County Treasury for that quarter. Repayments of all loans should occur by the end of the Fiscal Year, unless specific authorization is given by the Board to extend repayment.

8. Publication of Final Budget - The Auditor-Controller shall cause the publication of the Final Budget after the Board approves any adjustments made pursuant to Government Code Sections 29101 - 29107 and shall file said publication with the Clerk and State Controller on or before December 1, 2025.

Upon motion of Supervisor Gibson, seconded by Supervisor Ortiz-Legg, and on the following roll call vote, to wit:

AYES: Supervisor Gibson, Chairperson Ortiz-Legg, Supervisors Peschong, Paulding and Moreno

NOES: None

ABSENT: None

ABSTAINING: None

the foregoing resolution is hereby adopted.



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Dawn Ortiz-Legg  
Chairperson of the Board of Supervisors

ATTEST:

MATT PONTES

Ex-Officio Clerk of the Board of Supervisors

By: Miki Martin

Deputy Clerk

[SEAL]

APPROVED AS TO FORM AND LEGAL EFFECT:

JON ANSOLABEHERE

County Counsel

By: /s/ Jenna Morton

Assistant County Counsel

Dated: June 19, 2025

STATE OF CALIFORNIA ) ss.  
COUNTY OF SAN LUIS OBISPO)

I, MATTHEW P. PONTES, Ex-Officio Clerk of the Board of Supervisors thereof, do hereby certify the foregoing to be a full, true and correct copy of an order entered in the minutes of said Board of Supervisors, and now remaining of record in my office.

Witness, my hand and seal of said Board of Supervisors on June 27, 2025.

MATTHEW P. PONTES

County Administrative Office and  
Ex-Officio Clerk of the Board of Supervisors

By: Miki Martin

Deputy Clerk



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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	
<b>SLO Flood Control General</b>								
SLO Flood Control General	\$ 5,362,710	\$ ---	\$ 9,752,507	\$ 15,115,217	\$ 13,031,449	\$ 2,083,768	\$ 15,115,217	
<b>Total SLO Flood Control General</b>	<b>\$ 5,362,710</b>	<b>\$ ---</b>	<b>\$ 9,752,507</b>	<b>\$ 15,115,217</b>	<b>\$ 13,031,449</b>	<b>\$ 2,083,768</b>	<b>\$ 15,115,217</b>	
<b>Flood Control Zone 1</b>								
Flood Control Zone 1	\$ (1,341,043)	\$ ---	\$ 4,196,277	\$ 2,855,234	\$ 2,855,234	\$ ---	\$ 2,855,234	
<b>Total Flood Control Zone 1</b>	<b>\$ (1,341,043)</b>	<b>\$ ---</b>	<b>\$ 4,196,277</b>	<b>\$ 2,855,234</b>	<b>\$ 2,855,234</b>	<b>\$ ---</b>	<b>\$ 2,855,234</b>	
<b>Flood Control Zone 1-A</b>								
Flood Control Zone 1-A	\$ 5,268	\$ ---	\$ 46,208	\$ 51,476	\$ 50,329	\$ 1,147	\$ 51,476	
<b>Total Flood Control Zone 1-A</b>	<b>\$ 5,268</b>	<b>\$ ---</b>	<b>\$ 46,208</b>	<b>\$ 51,476</b>	<b>\$ 50,329</b>	<b>\$ 1,147</b>	<b>\$ 51,476</b>	
<b>Flood Control Zone 4</b>								
Flood Control Zone 4	\$ (8,253)	\$ 5,638	\$ 16,323	\$ 13,708	\$ 13,708	\$ ---	\$ 13,708	
<b>Total Flood Control Zone 4</b>	<b>\$ (8,253)</b>	<b>\$ 5,638</b>	<b>\$ 16,323</b>	<b>\$ 13,708</b>	<b>\$ 13,708</b>	<b>\$ ---</b>	<b>\$ 13,708</b>	
<b>Flood Control Zone 9</b>								
Flood Control Zone 9	\$ 1,960,012	\$ ---	\$ 1,108,554	\$ 3,068,566	\$ 2,280,053	\$ 788,513	\$ 3,068,566	
<b>Total Flood Control Zone 9</b>	<b>\$ 1,960,012</b>	<b>\$ ---</b>	<b>\$ 1,108,554</b>	<b>\$ 3,068,566</b>	<b>\$ 2,280,053</b>	<b>\$ 788,513</b>	<b>\$ 3,068,566</b>	
<b>Flood Control Zone 16</b>								
Flood Control Zone 16	\$ (2,258)	\$ ---	\$ 84,945	\$ 82,687	\$ 48,606	\$ 34,081	\$ 82,687	
<b>Total Flood Control Zone 16</b>	<b>\$ (2,258)</b>	<b>\$ ---</b>	<b>\$ 84,945</b>	<b>\$ 82,687</b>	<b>\$ 48,606</b>	<b>\$ 34,081</b>	<b>\$ 82,687</b>	
<b>Flood Control Zone 18</b>								
Flood Control Zone 18	\$ 3,891	\$ 8,960	\$ 14,919	\$ 27,770	\$ 27,770	\$ ---	\$ 27,770	
<b>Total Flood Control Zone 18</b>	<b>\$ 3,891</b>	<b>\$ 8,960</b>	<b>\$ 14,919</b>	<b>\$ 27,770</b>	<b>\$ 27,770</b>	<b>\$ ---</b>	<b>\$ 27,770</b>	

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
Nipomo Lighting							
Nipomo Lighting	\$ 26,090	\$ ---	\$ 50,006	\$ 76,096	\$ 42,909	\$ 33,187	\$ 76,096
Total Nipomo Lighting	\$ 26,090	\$ ---	\$ 50,006	\$ 76,096	\$ 42,909	\$ 33,187	\$ 76,096
Nipomo Lighting-Tract 1700							
Nipomo Lighting-Tract 1700	\$ 1,330	\$ ---	\$ 2,531	\$ 3,861	\$ 3,319	\$ 542	\$ 3,861
Total Nipomo Lighting-Tract 1700	\$ 1,330	\$ ---	\$ 2,531	\$ 3,861	\$ 3,319	\$ 542	\$ 3,861
Nipomo Lighting-Tract 1747							
Nipomo Lighting-Tract 1747	\$ 7,219	\$ ---	\$ 10,593	\$ 17,812	\$ 7,775	\$ 10,037	\$ 17,812
Total Nipomo Lighting-Tract 1747	\$ 7,219	\$ ---	\$ 10,593	\$ 17,812	\$ 7,775	\$ 10,037	\$ 17,812
CSA 7							
CSA 7	\$ 9,094	\$ ---	\$ 75,814	\$ 84,908	\$ 54,961	\$ 29,947	\$ 84,908
Total CSA 7	\$ 9,094	\$ ---	\$ 75,814	\$ 84,908	\$ 54,961	\$ 29,947	\$ 84,908
CSA 7-B							
CSA 7-B	\$ 221,838	\$ 44,855	\$ 49,487	\$ 316,180	\$ 316,180	\$ ---	\$ 316,180
Total CSA 7-B	\$ 221,838	\$ 44,855	\$ 49,487	\$ 316,180	\$ 316,180	\$ ---	\$ 316,180
CSA 7-C							
CSA 7-C	\$ 36,869	\$ 21,872	\$ 47,432	\$ 106,173	\$ 106,173	\$ ---	\$ 106,173
Total CSA 7-C	\$ 36,869	\$ 21,872	\$ 47,432	\$ 106,173	\$ 106,173	\$ ---	\$ 106,173
CSA 10-Parent							
CSA 10-Parent	\$ 568,716	\$ ---	\$ 399,261	\$ 967,977	\$ 616,227	\$ 351,750	\$ 967,977
Total CSA 10-Parent	\$ 568,716	\$ ---	\$ 399,261	\$ 967,977	\$ 616,227	\$ 351,750	\$ 967,977

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 10-Fire Protection								
CSA 10-Fire Protection	\$ 60,888	\$ ---	\$ 838,120	\$ 899,008	\$ 817,102	\$ 81,906	\$ 899,008	
Total CSA 10-Fire Protection	\$ 60,888	\$ ---	\$ 838,120	\$ 899,008	\$ 817,102	\$ 81,906	\$ 899,008	
CSA 10-Weed Abatement								
CSA 10-Weed Abatement	\$ 4,646	\$ ---	\$ 1,680	\$ 6,326	\$ 3,462	\$ 2,864	\$ 6,326	
Total CSA 10-Weed Abatement	\$ 4,646	\$ ---	\$ 1,680	\$ 6,326	\$ 3,462	\$ 2,864	\$ 6,326	
CSA 16								
CSA 16	\$ 257,052	\$ ---	\$ 63,295	\$ 320,347	\$ 256,989	\$ 63,358	\$ 320,347	
Total CSA 16	\$ 257,052	\$ ---	\$ 63,295	\$ 320,347	\$ 256,989	\$ 63,358	\$ 320,347	
CSA 21								
CSA 21	\$ 37,455	\$ ---	\$ 86,321	\$ 123,776	\$ 86,007	\$ 37,769	\$ 123,776	
Total CSA 21	\$ 37,455	\$ ---	\$ 86,321	\$ 123,776	\$ 86,007	\$ 37,769	\$ 123,776	
CSA 22 Airport Area								
CSA 22 Airport Area	\$ 1,210	\$ ---	\$ 3,000	\$ 4,210	\$ 874	\$ 3,336	\$ 4,210	
Total CSA 22 Airport Area	\$ 1,210	\$ ---	\$ 3,000	\$ 4,210	\$ 874	\$ 3,336	\$ 4,210	
CSA 21 Coop Road Fd								
CSA 21 Coop Road Fd	\$ 386	\$ ---	\$ 1,145	\$ 1,531	\$ ---	\$ 1,531	\$ 1,531	
Total CSA 21 Coop Road Fd	\$ 386	\$ ---	\$ 1,145	\$ 1,531	\$ ---	\$ 1,531	\$ 1,531	
CSA 21 Coop Road DSF								
CSA 21 Coop Road DSF	\$ 1,060	\$ ---	\$ 2,043	\$ 3,103	\$ ---	\$ 3,103	\$ 3,103	
Total CSA 21 Coop Road DSF	\$ 1,060	\$ ---	\$ 2,043	\$ 3,103	\$ ---	\$ 3,103	\$ 3,103	

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 Coop Roads							
CSA 9 Coop Roads	\$ 155	\$ ---	\$ 461	\$ 616	\$ ---	\$ 616	\$ 616
Total CSA 9 Coop Roads	\$ 155	\$ ---	\$ 461	\$ 616	\$ ---	\$ 616	\$ 616
CSA 9 Coop Road Debt Service Fund							
CSA 9 Coop Road Debt Service Fund	\$ 415	\$ ---	\$ 1,235	\$ 1,650	\$ ---	\$ 1,650	\$ 1,650
Total CSA 9 Coop Road Debt Service Fund	\$ 415	\$ ---	\$ 1,235	\$ 1,650	\$ ---	\$ 1,650	\$ 1,650
Total Special Districts and Other Agencies- Non-Enterprise	\$ 7,214,750	\$ 81,325	\$ 16,852,157	\$ 24,148,232	\$ 20,619,127	\$ 3,529,105	\$ 24,148,232

<b>Nacimento Water Operations</b>							
Nacimento Water Operations	\$ 14,814,701	\$ ---	\$ 16,936,216	\$ 31,750,917	\$ 30,754,729	\$ 996,188	\$ 31,750,917
Total Nacimento Water Operations	\$ 14,814,701	\$ ---	\$ 16,936,216	\$ 31,750,917	\$ 30,754,729	\$ 996,188	\$ 31,750,917
<b>Flood Control Zone 3</b>							
Flood Control Zone 3	\$ (1,532,362)	\$ 2,654,180	\$ 9,726,343	\$ 10,848,161	\$ 10,848,161	\$ ---	\$ 10,848,161
Total Flood Control Zone 3	\$ (1,532,362)	\$ 2,654,180	\$ 9,726,343	\$ 10,848,161	\$ 10,848,161	\$ ---	\$ 10,848,161
<b>Salinas Dam</b>							
Salinas Dam	\$ 2,931,792	\$ ---	\$ 6,621,391	\$ 9,553,183	\$ 8,706,233	\$ 846,950	\$ 9,553,183
Total Salinas Dam	\$ 2,931,792	\$ ---	\$ 6,621,391	\$ 9,553,183	\$ 8,706,233	\$ 846,950	\$ 9,553,183
<b>State Water Contract</b>							
State Water Contract	\$ 6,165,912	\$ ---	\$ 4,099,846	\$ 10,265,758	\$ 4,472,621	\$ 5,793,137	\$ 10,265,758
Total State Water Contract	\$ 6,165,912	\$ ---	\$ 4,099,846	\$ 10,265,758	\$ 4,472,621	\$ 5,793,137	\$ 10,265,758
<b>State Water Project</b>							

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	
State Water Project	\$ 1,410,452	\$ 2,237,285	\$ 9,453,888	\$ 13,101,625	\$ 13,101,625	\$ ---	\$ 13,101,625	
<b>Total State Water Project</b>	<b>\$ 1,410,452</b>	<b>\$ 2,237,285</b>	<b>\$ 9,453,888</b>	<b>\$ 13,101,625</b>	<b>\$ 13,101,625</b>	<b>\$ ---</b>	<b>\$ 13,101,625</b>	
<b>CSA 1-Nipomo Mesa</b>								
CSA 1-Nipomo Mesa	\$ 25,674	\$ 1,356	\$ 187,083	\$ 214,113	\$ 214,113	\$ ---	\$ 214,113	
<b>Total CSA 1-Nipomo Mesa</b>	<b>\$ 25,674</b>	<b>\$ 1,356</b>	<b>\$ 187,083</b>	<b>\$ 214,113</b>	<b>\$ 214,113</b>	<b>\$ ---</b>	<b>\$ 214,113</b>	
<b>CSA 1-A Galaxy Park</b>								
CSA 1-A Galaxy Park	\$ 42,382	\$ ---	\$ 274,480	\$ 316,862	\$ 296,287	\$ 20,575	\$ 316,862	
<b>Total CSA 1-A Galaxy Park</b>	<b>\$ 42,382</b>	<b>\$ ---</b>	<b>\$ 274,480</b>	<b>\$ 316,862</b>	<b>\$ 296,287</b>	<b>\$ 20,575</b>	<b>\$ 316,862</b>	
<b>CSA 1-B Nipomo Palms</b>								
CSA 1-B Nipomo Palms	\$ 20,165	\$ ---	\$ 31,507	\$ 51,672	\$ 7,843	\$ 43,829	\$ 51,672	
<b>Total CSA 1-B Nipomo Palms</b>	<b>\$ 20,165</b>	<b>\$ ---</b>	<b>\$ 31,507</b>	<b>\$ 51,672</b>	<b>\$ 7,843</b>	<b>\$ 43,829</b>	<b>\$ 51,672</b>	
<b>CSA 1-C Monte Verde</b>								
CSA 1-C Monte Verde	\$ 6,710	\$ ---	\$ 13,008	\$ 19,718	\$ 7,798	\$ 11,920	\$ 19,718	
<b>Total CSA 1-C Monte Verde</b>	<b>\$ 6,710</b>	<b>\$ ---</b>	<b>\$ 13,008</b>	<b>\$ 19,718</b>	<b>\$ 7,798</b>	<b>\$ 11,920</b>	<b>\$ 19,718</b>	
<b>CSA 1-D Black Lake</b>								
CSA 1-D Black Lake	\$ 24,092	\$ ---	\$ 57,788	\$ 81,880	\$ 9,351	\$ 72,529	\$ 81,880	
<b>Total CSA 1-D Black Lake</b>	<b>\$ 24,092</b>	<b>\$ ---</b>	<b>\$ 57,788</b>	<b>\$ 81,880</b>	<b>\$ 9,351</b>	<b>\$ 72,529</b>	<b>\$ 81,880</b>	
<b>CSA 1-F New Galaxy</b>								
CSA 1-F New Galaxy	\$ 38,750	\$ ---	\$ 82,993	\$ 121,743	\$ 106,326	\$ 15,417	\$ 121,743	
<b>Total CSA 1-F New Galaxy</b>	<b>\$ 38,750</b>	<b>\$ ---</b>	<b>\$ 82,993</b>	<b>\$ 121,743</b>	<b>\$ 106,326</b>	<b>\$ 15,417</b>	<b>\$ 121,743</b>	
<b>CSA 7-A</b>								



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 7-A	\$ 523,633	\$ ---	\$ 5,611,307	\$ 6,134,940	\$ 5,840,278	\$ 294,662	\$ 6,134,940	
Total CSA 7-A	\$ 523,633	\$ ---	\$ 5,611,307	\$ 6,134,940	\$ 5,840,278	\$ 294,662	\$ 6,134,940	
CSA 9-I								
CSA 9-I	\$ 9,987	\$ ---	\$ 41,406	\$ 51,393	\$ 38,273	\$ 13,120	\$ 51,393	
Total CSA 9-I	\$ 9,987	\$ ---	\$ 41,406	\$ 51,393	\$ 38,273	\$ 13,120	\$ 51,393	
CSA 10-A Water								
CSA 10-A Water	\$ 164,588	\$ 86,571	\$ 1,069,253	\$ 1,320,412	\$ 1,305,412	\$ 15,000	\$ 1,320,412	
Total CSA 10-A Water	\$ 164,588	\$ 86,571	\$ 1,069,253	\$ 1,320,412	\$ 1,305,412	\$ 15,000	\$ 1,320,412	
CSA 10-A Capital Outlay								
CSA 10-A Capital Outlay	\$ ---	\$ ---	\$ 120,490	\$ 120,490	\$ 120,490	\$ ---	\$ 120,490	
Total CSA 10-A Capital Outlay	\$ ---	\$ ---	\$ 120,490	\$ 120,490	\$ 120,490	\$ ---	\$ 120,490	
CSA 10-Water Treatment								
CSA 10-Water Treatment	\$ 17,803	\$ ---	\$ 1,751,779	\$ 1,769,582	\$ 1,744,161	\$ 25,421	\$ 1,769,582	
Total CSA 10-Water Treatment	\$ 17,803	\$ ---	\$ 1,751,779	\$ 1,769,582	\$ 1,744,161	\$ 25,421	\$ 1,769,582	
CSA 12								
CSA 12	\$ 208,764	\$ ---	\$ 988,114	\$ 1,196,878	\$ 1,081,876	\$ 115,002	\$ 1,196,878	
Total CSA 12	\$ 208,764	\$ ---	\$ 988,114	\$ 1,196,878	\$ 1,081,876	\$ 115,002	\$ 1,196,878	

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 16 Water								
CSA 16 Water	\$ 18,743	\$ ---	\$ 1,454,804	\$ 1,473,547	\$ 1,415,577	\$ 57,970	\$ 1,473,547	
Total CSA 16 Water	\$ 18,743	\$ ---	\$ 1,454,804	\$ 1,473,547	\$ 1,415,577	\$ 57,970	\$ 1,473,547	
CSA 18								
CSA 18	\$ 47,495	\$ ---	\$ 1,105,417	\$ 1,152,912	\$ 1,152,912	---	\$ 1,152,912	
Total CSA 18	\$ 47,495	\$ ---	\$ 1,105,417	\$ 1,152,912	\$ 1,152,912	---	\$ 1,152,912	
CSA 23 Parent								
CSA 23 Parent	\$ (1,353)	\$ ---	\$ 38,467	\$ 37,114	\$ 14,492	\$ 22,622	\$ 37,114	
Total CSA 23 Parent	\$ (1,353)	\$ ---	\$ 38,467	\$ 37,114	\$ 14,492	\$ 22,622	\$ 37,114	
CSA 23 Water								
CSA 23 Water	\$ 112,730	\$ 76,744	\$ 1,573,778	\$ 1,763,252	\$ 1,758,252	\$ 5,000	\$ 1,763,252	
Total CSA 23 Water	\$ 112,730	\$ 76,744	\$ 1,573,778	\$ 1,763,252	\$ 1,758,252	\$ 5,000	\$ 1,763,252	
Total Special Districts and Other Agencies- Enterprise Funds	\$ 32,265,408	\$ 5,137,461	\$ 77,971,025	\$ 115,373,894	\$ 103,495,447	\$ 11,878,447	\$ 115,373,894	
Grand Total Special Districts and Other Agencies	\$ 39,480,158	\$ 5,218,786	\$ 94,823,182	\$ 139,522,126	\$ 124,114,574	\$ 15,407,552	\$ 139,522,126	

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>X</div>
						Estimated	<div></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		
SLO Flood Control Zone General							
SLO Flood Control Zone General	\$ 9,373,483	\$ ---	\$ ---	\$ 4,010,773	\$ 5,362,710		
Total SLO Flood Control Zone General	\$ 9,373,483	\$ ---	\$ ---	\$ 4,010,773	\$ 5,362,710		
Flood Control Zone 1							
Flood Control Zone 1	\$ (1,341,043)	\$ ---	\$ ---	\$ ---	\$ (1,341,043)		
Total Flood Control Zone 1	\$ (1,341,043)	\$ ---	\$ ---	\$ ---	\$ (1,341,043)		
Flood Control Zone 1-A							
Flood Control Zone 1-A	\$ 52,765	\$ ---	\$ ---	\$ 47,497	\$ 5,268		
Total Flood Control Zone 1-A	\$ 52,765	\$ ---	\$ ---	\$ 47,497	\$ 5,268		
Flood Control Zone 4							
Flood Control Zone 4	\$ 23,903	\$ ---	\$ ---	\$ 32,156	\$ (8,253)		
Total Flood Control Zone 4	\$ 23,903	\$ ---	\$ ---	\$ 32,156	\$ (8,253)		
Flood Ctrl Zone 9							
Flood Ctrl Zone 9	\$ 5,956,612	\$ ---	\$ ---	\$ 3,996,600	\$ 1,960,012		
Total Flood Ctrl Zone 9	\$ 5,956,612	\$ ---	\$ ---	\$ 3,996,600	\$ 1,960,012		
Flood Control Zone 16							
Flood Control Zone 16	\$ 467,756	\$ ---	\$ ---	\$ 470,014	\$ (2,258)		
Total Flood Control Zone 16	\$ 467,756	\$ ---	\$ ---	\$ 470,014	\$ (2,258)		
Flood Control Zone 18							
Flood Control Zone 18	\$ 25,881	\$ ---	\$ ---	\$ 21,990	\$ 3,891		
Total Flood Control Zone 18	\$ 25,881	\$ ---	\$ ---	\$ 21,990	\$ 3,891		

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>X</div>
						Estimated	<div></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	\$ 473,457	\$ ---	\$ ---	\$ 447,367	\$ 26,090		
Total Nipomo Lighting	\$ 473,457	\$ ---	\$ ---	\$ 447,367	\$ 26,090		
Nipomo Lighting-Tract 1700							
Nipomo Lighting-Tract 1700	\$ 12,303	\$ ---	\$ ---	\$ 10,973	\$ 1,330		
Total Nipomo Lighting-Tract 1700	\$ 12,303	\$ ---	\$ ---	\$ 10,973	\$ 1,330		
Nipomo Lighting-Tract 1747							
Nipomo Lighting-Tract 1747	\$ 61,348	\$ ---	\$ ---	\$ 54,129	\$ 7,219		
Total Nipomo Lighting-Tr 1747	\$ 61,348	\$ ---	\$ ---	\$ 54,129	\$ 7,219		
CSA 7							
CSA 7	\$ 163,106	\$ ---	\$ ---	\$ 154,012	\$ 9,094		
Total CSA 7	\$ 163,106	\$ ---	\$ ---	\$ 154,012	\$ 9,094		
CSA 7-B							
CSA 7-B	\$ 353,208	\$ ---	\$ ---	\$ 131,370	\$ 221,838		
Total CSA 7-B	\$ 353,208	\$ ---	\$ ---	\$ 131,370	\$ 221,838		
CSA 7-C							
CSA 7-C	\$ 85,476	\$ ---	\$ 48,607	\$ ---	\$ 36,869		
Total CSA 7-C	\$ 85,476	\$ ---	\$ 48,607	\$ ---	\$ 36,869		
CSA 10-Parent							
CSA 10-Parent	\$ 1,387,795	\$ ---	\$ ---	\$ 819,079	\$ 568,716		
Total CSA 10-Parent	\$ 1,387,795	\$ ---	\$ ---	\$ 819,079	\$ 568,716		

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>X</div>
						Estimated	<div></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 10-Fire Protection							
CSA 10-Fire Protection	\$ 401,059	\$ ---	\$ 340,171	\$ ---	\$ 60,888		
Total CSA 10-Fire Protection	\$ 401,059	\$ ---	\$ 340,171	\$ ---	\$ 60,888		
CSA 10-Weed Abatement							
CSA 10-Weed Abatement	\$ 17,950	\$ ---	\$ 13,304	\$ ---	\$ 4,646		
Total CSA 10-Weed Abatement	\$ 17,950	\$ ---	\$ 13,304	\$ ---	\$ 4,646		
CSA 16							
CSA 16	\$ 323,061	\$ ---	\$ ---	\$ 66,009	\$ 257,052		
Total CSA 16	\$ 323,061	\$ ---	\$ ---	\$ 66,009	\$ 257,052		
CSA 21							
CSA 21	\$ 119,789	\$ ---	\$ ---	\$ 82,334	\$ 37,455		
Total CSA 21	\$ 119,789	\$ ---	\$ ---	\$ 82,334	\$ 37,455		
CSA 22 Airport Area							
CSA 22 Airport Area	\$ 92,304	\$ ---	\$ 15,279	\$ 75,815	\$ 1,210		
Total CSA 22 Airport Area	\$ 92,304	\$ ---	\$ 15,279	\$ 75,815	\$ 1,210		
CSA 21 Coop Road							
CSA 21 Coop Road	\$ 32,754	\$ ---	\$ ---	\$ 32,368	\$ 386		
Total CSA 21 Coop Road	\$ 32,754	\$ ---	\$ ---	\$ 32,368	\$ 386		
CSA 21 Coop Road Debt Service Fund							
CSA 21 Coop Road Debt Service Fund	\$ 64,086	\$ ---	\$ 63,026	\$ ---	\$ 1,060		
Total CSA 21 Coop Road Debt Service Fund	\$ 64,086	\$ ---	\$ 63,026	\$ ---	\$ 1,060		

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>X</div>
						Estimated	<div></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 9 Coop Road							
CSA 9 Coop Road	\$ 13,195	\$ ---	\$ ---	\$ 13,040	\$ 155		
Total CSA 9 Coop Road	\$ 13,195	\$ ---	\$ ---	\$ 13,040	\$ 155		
CSA 9 Coop Road Debt Service Fund							
CSA 9 Coop Road Debt Service Fund	\$ 35,343	\$ ---	\$ 13,620	\$ 21,308	\$ 415		
Total CSA 9 Coop Road Debt Service Fund	\$ 35,343	\$ ---	\$ 13,620	\$ 21,308	\$ 415		
Nacimiento Water Operations							
Nacimiento Water Operations	\$ 18,589,768	\$ ---	\$ ---	\$ 3,775,067	\$ 14,814,701		
Total Nacimiento Water Operations	\$ 18,589,768	\$ ---	\$ ---	\$ 3,775,067	\$ 14,814,701		
Flood Control Zone 3							
Flood Control Zone 3	\$ 1,121,818	\$ ---	\$ ---	\$ 2,654,180	(1,532,362)		
Total Flood Control Zone 3	\$ 1,121,818	\$ ---	\$ ---	\$ 2,654,180	(1,532,362)		
Salinas Dam							
Salinas Dam	\$ 3,641,930	\$ ---	\$ ---	\$ 710,138	\$ 2,931,792		
Total Salinas Dam	\$ 3,641,930	\$ ---	\$ ---	\$ 710,138	\$ 2,931,792		
State Water Contract							
State Water Contract	\$ 13,322,859	\$ ---	\$ 5,156,947	\$ 2,000,000	\$ 6,165,912		
Total State Water Contract	\$ 13,322,859	\$ ---	\$ 5,156,947	\$ 2,000,000	\$ 6,165,912		
State Water Project							
State Water Project	\$ 5,961,052	\$ ---	\$ 4,200,600	\$ 350,000	\$ 1,410,452		
Total State Water Project	\$ 5,961,052	\$ ---	\$ 4,200,600	\$ 350,000	\$ 1,410,452		

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>X</div>
						Estimated	<div></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	\$ 27,030	\$ ---	\$ ---	\$ 1,356	\$ 25,674		
Total CSA 1-Nipomo Mesa	\$ 27,030	\$ ---	\$ ---	\$ 1,356	\$ 25,674		
CSA 1-A Galaxy Park							
CSA 1-A Galaxy Park	\$ 252,514	\$ ---	\$ ---	\$ 210,132	\$ 42,382		
Total CSA 1-A Galaxy Park	\$ 252,514	\$ ---	\$ ---	\$ 210,132	\$ 42,382		
CSA 1-B Nipomo Palms							
CSA 1-B Nipomo Palms	\$ 382,822	\$ ---	\$ ---	\$ 362,657	\$ 20,165		
Total CSA 1-B Nipomo Palms	\$ 382,822	\$ ---	\$ ---	\$ 362,657	\$ 20,165		
CSA 1-C Monte Verde							
CSA 1-C Monte Verde	\$ 141,394	\$ ---	\$ ---	\$ 134,684	\$ 6,710		
Total CSA 1-C Monte Verde	\$ 141,394	\$ ---	\$ ---	\$ 134,684	\$ 6,710		
CSA 1-D Black Lake							
CSA 1-D Black Lake	\$ 559,563	\$ ---	\$ ---	\$ 535,471	\$ 24,092		
Total CSA 1-D Black Lake	\$ 559,563	\$ ---	\$ ---	\$ 535,471	\$ 24,092		
CSA 1-F New Galaxy							
CSA 1-F New Galaxy	\$ 45,296	\$ ---	\$ ---	\$ 6,546	\$ 38,750		
Total CSA 1-F New Galaxy	\$ 45,296	\$ ---	\$ ---	\$ 6,546	\$ 38,750		
CSA 7-A							
CSA 7-A	\$ 523,633	\$ ---	\$ ---	\$ ---	\$ 523,633		
Total CSA 7-A	\$ 523,633	\$ ---	\$ ---	\$ ---	\$ 523,633		

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>X</div>
						Estimated	<div></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 9-I							
CSA 9-I	\$ 42,206	\$ ---	\$ 32,219	\$ ---	\$ 9,987		
Total CSA 9-I	\$ 42,206	\$ ---	\$ 32,219	\$ ---	\$ 9,987		
CSA 10-A Water							
CSA 10-A Water	\$ 481,217	\$ ---	\$ 152,241	\$ 164,388	\$ 164,588		
Total CSA 10-A Water	\$ 481,217	\$ ---	\$ 152,241	\$ 164,388	\$ 164,588		
CSA 10-Water Treatment							
CSA 10-Water Treatment	\$ 344,440	\$ ---	\$ ---	\$ 326,637	\$ 17,803		
Total CSA 10-Water Treatment	\$ 344,440	\$ ---	\$ ---	\$ 326,637	\$ 17,803		
CSA 12							
CSA 12	\$ 536,769	\$ ---	\$ 98,944	\$ 229,061	\$ 208,764		
Total CSA 12	\$ 536,769	\$ ---	\$ 98,944	\$ 229,061	\$ 208,764		
CSA 16 Water							
CSA 16 Water	\$ 229,424	\$ ---	\$ 210,681	\$ ---	\$ 18,743		
Total CSA 16 Water	\$ 229,424	\$ ---	\$ 210,681	\$ ---	\$ 18,743		
CSA 18							
CSA 18	\$ 47,495	\$ ---	\$ ---	\$ ---	\$ 47,495		
Total CSA 18	\$ 47,495	\$ ---	\$ ---	\$ ---	\$ 47,495		
CSA 23 Parent							
CSA 23 Parent	\$ 187,221	\$ ---	\$ ---	\$ 188,574	(1,353)		
Total CSA 23 Parent	\$ 187,221	\$ ---	\$ ---	\$ 188,574	(1,353)		



<b>State Controller Schedules</b>		<b>County of San Luis Obispo</b>			<b>Schedule 13</b>
County Budget Act		Fund Balance			
		Special Districts and Other Agencies			
		Fiscal Year 2025-26			<div>Actual</div> <div>Estimated</div> <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
<b>CSA 23 Water</b>					
CSA 23 Water	\$ 449,593	\$ ---	\$ 254,343	\$ 82,520	\$ 112,730
<b>Total CSA 23 Water</b>	<b>\$ 449,593</b>	<b>\$ ---</b>	<b>\$ 254,343</b>	<b>\$ 82,520</b>	<b>\$ 112,730</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 65,083,635</b>	<b>\$ ---</b>	<b>\$ 10,599,982</b>	<b>\$ 22,218,245</b>	<b>\$ 32,265,408</b>

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 Fld Contrl-Water							
Des FB-Repairs/Emerg	\$ 2,900,000	\$ ---	\$ ---	\$ 200,000	\$ 200,000	\$ 3,100,000	
Des FB-Project Seed	1,110,773	942,857	---	---	1,883,768	2,994,541	
ty Flood Control and Water Conservation District	\$ 4,010,773	\$ 942,857	\$ ---	\$ 200,000	\$ 2,083,768	\$ 6,094,541	
Flood Control Zone 1-A							
Flood Ctrl Zone 1-A							
Des FB-Future Creek	\$ 47,497	\$ 4,121	\$ ---	\$ ---	\$ 1,147	\$ 48,644	
Total Flood Control Zone 1-A	\$ 47,497	\$ 4,121	\$ ---	\$ ---	\$ 1,147	\$ 48,644	
Flood Control Zone 4							
Flood Ctrl Zone 4							
Des FB-Levee Repairs	\$ 32,156	\$ ---	\$ 5,638	\$ 2,883	\$ ---	\$ 26,518	
Total Flood Control Zone 4	\$ 32,156	\$ ---	\$ 5,638	\$ 2,883	\$ ---	\$ 26,518	
Flood Control Zone 9							
Flood Ctrl Zone 9							
Des FB-Major Improve	\$ 3,996,600	\$ ---	\$ ---	\$ 166,265	\$ 788,513	\$ 4,785,113	
Total Flood Control Zone 9	\$ 3,996,600	\$ ---	\$ ---	\$ 166,265	\$ 788,513	\$ 4,785,113	
Flood Control Zone 16							
Flood Ctrl Zone 16							
Des FB-Repairs/Emerg	\$ 470,014	\$ ---	\$ ---	\$ 38,992	\$ 34,081	\$ 504,095	
Total Flood Control Zone 16	\$ 470,014	\$ ---	\$ ---	\$ 38,992	\$ 34,081	\$ 504,095	

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 Ctrl Zone 18							
Designated FB-Facilities	\$ 21,990	\$ 8,925	\$ 8,960	\$ ---	\$ ---	\$ 13,030	
Total Flood Control Zone 18	\$ 21,990	\$ 8,925	\$ 8,960	\$ ---	\$ ---	\$ 13,030	
Nipomo Lighting Operations							
Nipomo Lighting							
Designated FB-Facilities	\$ 447,367	\$ ---	\$ ---	\$ 29,223	\$ 33,187	\$ 480,554	
Total Nipomo Lighting Operations	\$ 447,367	\$ ---	\$ ---	\$ 29,223	\$ 33,187	\$ 480,554	
Nipomo Lighting Tract 1700							
Nipomo Lghtg-Tr 1700							
Designated FB-Facilities	\$ 10,973	\$ ---	\$ ---	\$ 606	\$ 542	\$ 11,515	
Total Nipomo Lighting Tract 1700	\$ 10,973	\$ ---	\$ ---	\$ 606	\$ 542	\$ 11,515	
Nipomo Lighting Tract 1747							
Nipomo Lghtg-Tr 1747							
Designated FB-Facilities	\$ 54,129	\$ ---	\$ ---	\$ 9,876	\$ 10,037	\$ 64,166	
Total Nipomo Lighting Tract 1747	\$ 54,129	\$ ---	\$ ---	\$ 9,876	\$ 10,037	\$ 64,166	
County Service Area 7							
CSA 7							
Des FB-Future Projec	\$ 154,012	\$ ---	\$ ---	\$ 23,927	\$ 29,947	\$ 183,959	
Total County Service Area 7	\$ 154,012	\$ ---	\$ ---	\$ 23,927	\$ 29,947	\$ 183,959	

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
<b>County Service Area 7-B</b>						
<b>CSA 7-B</b>						
Designated FB-Facilities	\$ 131,370	\$ 54,714	\$ 44,855	\$ ---	\$ ---	86,515
Total County Service Area 7-B	\$ 131,370	\$ 54,714	\$ 44,855	\$ ---	\$ ---	86,515
<b>County Service Area 7-C</b>						
<b>CSA 7-C</b>						
Designated FB-General Purpose	\$ 48,607	\$ 15,200	\$ 21,872	\$ ---	\$ ---	26,735
Total County Service Area 7-B	\$ 48,607	\$ 15,200	\$ 21,872	\$ ---	\$ ---	26,735
<b>County Service Area 9 Coop Rd (Construction)</b>						
<b>CSA 9 Coop Road Fd</b>						
Des FB-Road Improvem	\$ 13,040	\$ ---	\$ ---	\$ 461	\$ 616	13,656
al County Service Area 9 Coop Rd (Construction)	\$ 13,040	\$ ---	\$ ---	\$ 461	\$ 616	13,656
<b>County Service Area 9 Coop Rd (Debt Service)</b>						
<b>CSA 9 Coop Road DSF</b>						
Designated FB-General Purpose	\$ 13,620	\$ ---	\$ ---	\$ 1,235	\$ 1,650	15,270
Des FB-Road Projects	21,308	---	---	---	---	21,308
al County Service Area 9 Coop Rd (Debt Service)	\$ 34,928	\$ ---	\$ ---	\$ 1,235	\$ 1,650	36,578

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	
CSA 10-Parent with Lighting							
CSA 10-Par w/Lghtg							
Designated FB-Facilities	\$ 819,079	\$ ---	\$ ---	\$ 263,323	\$ 351,750	\$ 1,170,829	
Designated FB-General Purpose	---	---	---	---	---	---	
Total CSA 10-Parent with Lighting	\$ 819,079	\$ ---	\$ ---	\$ 263,323	\$ 351,750	\$ 1,170,829	
County Service Area 16							
CSA 16							
Designated FB-Facilities	\$ 66,009	\$ ---	\$ ---	\$ 6,248	\$ 63,358	\$ 129,367	
Designated FB-General Purpose	---	---	---	---	---	---	
Total County Service Area 16	\$ 66,009	\$ ---	\$ ---	\$ 6,248	\$ 63,358	\$ 129,367	
County Service Area 21							
CSA 21Fund							
Des FB-Road Improvem	\$ 82,334	\$ ---	\$ ---	\$ 29,926	\$ 37,769	\$ 120,103	
Total County Service Area 21	\$ 82,334	\$ ---	\$ ---	\$ 29,926	\$ 37,769	\$ 120,103	
County Service Area 21 Coop Rd (Construction)							
CSA 21 Coop Road Fd							
Des FB-Road Improvem	\$ ---	\$ ---	\$ ---	\$ 1,145	\$ 1,531	\$ 1,531	
Des FB-Road Projects	32,368	---	---	---	---	32,368	
County Service Area 21 Coop Rd (Construction)	\$ 32,368	\$ ---	\$ ---	\$ 1,145	\$ 1,531	\$ 33,899	

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 Coop Rd (Debt Service)							
CSA 21 Coop Road DSF							
Designated FB-General Purpose	\$ 63,026	\$ ---	\$ ---	\$ 2,043	\$ 3,103	\$ 66,129	
County Service Area 21 Coop Rd (Debt Service)	\$ 63,026	\$ ---	\$ ---	\$ 2,043	\$ 3,103	\$ 66,129	
County Service Area 22							
CSA 22 Airport Area							
Designated FB-General Purpose	\$ 15,279	\$ ---	\$ ---	\$ 2,126	\$ 3,336	\$ 18,615	
Des FB-Nacimiento Wa	75,815	---	---	---	---	75,815	
Total County Service Area 22	\$ 91,094	\$ ---	\$ ---	\$ 2,126	\$ 3,336	\$ 94,430	
Salinas Dam							
SLO Fld Cntl-Salinas							
Des NA-Facilities	\$ 710,138	\$ ---	\$ ---	\$ 34,108	\$ 846,950	\$ 1,557,088	
Total Salinas Dam	\$ 710,138	\$ ---	\$ ---	\$ 34,108	\$ 846,950	\$ 1,557,088	
State Water Contract							
SW Contract							
Des NA-Water Contrac	\$ 2,000,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 2,000,000	
Designated FB-General Purpose	5,156,947	403,942	---	---	5,793,137	10,950,084	
Total State Water Contract	\$ 7,156,947	\$ 403,942	\$ ---	\$ ---	\$ 5,793,137	\$ 12,950,084	

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
<b>State Water Project</b>						
<b>State Water Project</b>						
Des NA-Facilities	\$ 350,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 350,000
Designated FB-General Purpose	4,200,600	3,228,063	2,237,285	---	---	1,963,315
<b>Total State Water Project</b>	<b>\$ 4,550,600</b>	<b>\$ 3,228,063</b>	<b>\$ 2,237,285</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 2,313,315</b>
<b>Nacimiento Water</b>						
<b>Nacimiento Water Operations</b>						
Designated NA-Equipment Replacement	\$ 3,294,561	\$ ---	\$ ---	\$ 984,188	\$ 984,188	\$ 4,278,749
Des NA-Operations	480,506	---	---	12,000	12,000	492,506
<b>Total Nacimiento Water</b>	<b>\$ 3,775,067</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 996,188</b>	<b>\$ 996,188</b>	<b>\$ 4,771,255</b>
<b>Flood Control Zone 3</b>						
<b>Flood Control Zone 3</b>						
Designated NA-Equipment Replacement	\$ 262,805	\$ 131,403	\$ 262,805	\$ ---	\$ ---	---
Des NA-HCP	50,000	50,000	50,000	---	---	---
Des NA-Equip (Cntrct	---	---	---	---	---	---
Des NA-Dist.Fund.Ops	2,341,375	525,000	2,341,375	---	---	---
<b>Total Flood Control Zone 3</b>	<b>\$ 2,654,180</b>	<b>\$ 706,403</b>	<b>\$ 2,654,180</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>
<b>County Service Area 1</b>						
<b>CSA 1-Nipomo Mesa</b>						
Des NA-Facilities	\$ 1,356	\$ ---	\$ 1,356	\$ ---	\$ ---	---
General Reserves	---	---	---	---	---	---
<b>Total County Service Area 1</b>	<b>\$ 1,356</b>	<b>\$ ---</b>	<b>\$ 1,356</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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-A							
CSA 1-A Galaxy Park							
Des NA-Facilities	\$ 194,903	\$ ---	\$ ---	\$ 10,870	\$ 16,948	\$ 211,851	
Des NA-Parkwy Fac-Tr	15,229	---	---	---	3,627	18,856	
Total County Service Area 1-A	\$ 210,132	\$ ---	\$ ---	\$ 10,870	\$ 20,575	\$ 230,707	
County Service Area 1-B							
CSA 1-B Nipomo Palms							
Des NA-Facilities	\$ 362,657	\$ ---	\$ ---	\$ 36,558	\$ 43,829	\$ 406,486	
Total County Service Area 1-B	\$ 362,657	\$ ---	\$ ---	\$ 36,558	\$ 43,829	\$ 406,486	
County Service Area 1-C							
CSA 1-C Monte Verde							
Des NA-Facilities	\$ 134,684	\$ ---	\$ ---	\$ 8,894	\$ 11,920	\$ 146,604	
Total County Service Area 1-C	\$ 134,684	\$ ---	\$ ---	\$ 8,894	\$ 11,920	\$ 146,604	
County Service Area 1-D							
CSA 1-D Black Lake							
Des NA-Facilities	\$ 535,471	\$ ---	\$ ---	\$ 63,447	\$ 72,529	\$ 608,000	
Total County Service Area 1-D	\$ 535,471	\$ ---	\$ ---	\$ 63,447	\$ 72,529	\$ 608,000	
County Service Area 1-F							
CSA 1-F New Galaxy							
Des NA-Facilities	\$ 6,546	\$ ---	\$ ---	\$ 16,196	\$ 15,417	\$ 21,963	
Total County Service Area 1-F	\$ 6,546	\$ ---	\$ ---	\$ 16,196	\$ 15,417	\$ 21,963	



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-A							
CSA 7-A							
Des NA-Facilities	\$ ---	\$ ---	\$ ---	\$ 251,797	\$ 294,662	\$ 294,662	
Total County Service Area 7-A	\$ ---	\$ ---	\$ ---	\$ 251,797	\$ 294,662	\$ 294,662	
County Service Area 9-I							
CSA 9-I							
Designated FB-General Purpose	\$ 32,219	\$ ---	\$ ---	\$ 11,779	\$ 13,120	\$ 45,339	
Total County Service Area 9-I	\$ 32,219	\$ ---	\$ ---	\$ 11,779	\$ 13,120	\$ 45,339	
Cayucos Water - Operations							
CSA 10-A Water-Ops							
Designated NA-Equipment Replacement	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
Designated Equip Repl USDA loan #20	34,678	---	---	---	---	34,678	
Designated NA-Loan Reserve Requirement	120,000	---	---	10,000	10,000	130,000	
Designated Loan Res – Loan #20	4,710	---	---	---	---	4,710	
Designated FB-General Purpose	152,241	89,749	81,571	---	---	70,670	
General Reserves	---	---	---	---	---	---	
Total Cayucos Water - Operations	\$ 316,629	\$ 94,749	\$ 86,571	\$ 15,000	\$ 15,000	\$ 245,058	

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
<b>County Service Area 10 - Water Treatment</b>						
<b>CSA 10-Water Treatmt</b>						
Des NA-Equipment (In	\$ 265,399	\$ ---	\$ ---	\$ 345	\$ 25,421	\$ 290,820
Des NA-Equip (Cntrct	61,238	---	---	---	---	61,238
Designated FB-General Purpose	---	---	---	---	---	---
<b>Total County Service Area 10 - Water Treatment</b>	<b>\$ 326,637</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 345</b>	<b>\$ 25,421</b>	<b>\$ 352,058</b>
<b>County Service Area 12</b>						
<b>CSA 12</b>						
Des NA-Facilities	\$ 229,061	\$ ---	\$ ---	\$ ---	\$ 115,002	\$ 344,063
Designated FB-General Purpose	98,944	10,293	---	---	---	98,944
<b>Total County Service Area 12</b>	<b>\$ 328,005</b>	<b>\$ 10,293</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 115,002</b>	<b>\$ 443,007</b>
<b>County Service Area 16 Water</b>						
<b>CSA 16 Water</b>						
Des NA-Facilities	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	---
Designated FB-General Purpose	210,681	114,586	---	---	57,970	268,651
General Reserves	---	---	---	---	---	---
<b>Total County Service Area 16 - Water</b>	<b>\$ 210,681</b>	<b>\$ 114,586</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 57,970</b>	<b>\$ 268,651</b>
<b>County Service Area 18</b>						
<b>CSA 18</b>						
Designated FB-General Purpose	\$ ---	\$ ---	\$ ---	\$ 135,433	\$ ---	---
<b>Total County Service Area 18</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 135,433</b>	<b>\$ ---</b>	<b>---</b>
<b>County Service Area 23</b>						

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 23-Parent Fund							
Des NA-Facilities	\$ 188,574	\$ ---	\$ ---	\$ 23,090	\$ 22,622	\$ 211,196	
Designated FB-General Purpose	---	---	---	---	---	---	
Total County Service Area 23	\$ 188,574	\$ ---	\$ ---	\$ 23,090	\$ 22,622	\$ 211,196	
County Service Area 23 - Water							
CSA 23-Water							
Designated NA-Equipment Replacement	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	---	
Designated NA-Loan Reserve Requirement	82,520	5,000	5,000	5,000	5,000	82,520	
Designated FB-General Purpose	254,343	143,306	71,744	---	---	182,599	
General Reserves	---	---	---	---	---	---	
Total County Service Area 23 - Water	\$ 336,863	\$ 148,306	\$ 76,744	\$ 5,000	\$ 5,000	\$ 265,119	
CSA 10-Fire Protection							
CSA 10-Fire Protection							
Designated FB-General Purpose	\$ 340,171	\$ ---	\$ ---	\$ 91,121	\$ 81,906	\$ 422,077	
Total CSA 10-Fire Protection	\$ 340,171	\$ ---	\$ ---	\$ 91,121	\$ 81,906	\$ 422,077	
CSA 10- Weed Abatemnt							
CSA 10-Weed Abatement							
General Reserves	\$ 13,304	\$ 1,702	\$ ---	\$ ---	\$ 2,864	\$ 16,168	
Total CSA 10- Weed Abatemnt	\$ 13,304	\$ 1,702	\$ ---	\$ ---	\$ 2,864	\$ 16,168	
Total Special Districts and Other Agencies	\$ 32,818,227	\$ 5,733,861	\$ 5,137,461	\$ 2,478,105	\$ 11,878,447	\$ 39,559,213	

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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 Flood Control Zone General (1300000000)						
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$ ---	\$ ---	\$ 85,179	\$ 5,362,710	
Cancellations or Decrease of Reserves		---	---	942,857	---	
Taxes		3,902,145	4,073,694	3,993,176	3,993,176	
Revenue from Use of Money & Property		274,051	339,684	50,000	50,000	
Intergovernmental Revenue		311,689	140,449	17,549	3,471,280	
Other Revenues		294,863	104,397	---	---	
Other Financing Sources		782,666	718,341	1,663,051	2,238,051	
Total Revenues		\$ 5,565,414	\$ 5,376,565	\$ 6,751,812	\$ 15,115,217	
Other Charges		\$ 4,646,508	\$ 6,772,412	\$ 5,574,957	\$ 9,370,536	
Services and Supplies		714,026	635,134	976,855	3,623,285	
Cap Out - Equipment		\$ ---	\$ ---	\$ ---	\$ 37,628	
Total Expenditures		\$ 5,360,534	\$ 7,407,546	\$ 6,551,812	\$ 13,031,449	
New or Increases to Reserves		\$ ---	\$ ---	\$ 200,000	\$ 2,083,768	
Total Expenditures and Appropriations		\$ 5,360,534	\$ 7,407,546	\$ 6,751,812	\$ 15,115,217	
Net Costs		\$ (204,880)	\$ 2,030,981	\$ ---	\$ ---	

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 1 (1300500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 155,934	\$ (1,341,043)	
Taxes	96,306	101,701	103,286	103,286	
Revenue from Use of Money & Property	23,216	(33,275)	---	---	
Intergovernmental Revenue	445	1,319,044	442	442	
Charges for Current Services	575,824	592,573	609,847	609,847	
Other Revenues	1,143	1,216	1,123	1,123	
Other Financing Sources	2,366,200	4,752,231	550,000	3,481,579	
Total Revenues	\$ 3,063,133	\$ 6,733,490	\$ 1,420,632	\$ 2,855,234	
Other Charges	\$ 2,613,072	\$ 1,256,275	\$ 529,802	\$ 526,222	
Services and Supplies	486,482	366,621	890,831	1,298,657	
Capital Assets					
Cap Out - Structures and Improvements	\$ 954,153	\$ 6,670,116	\$ ---	\$ 1,030,356	
Total Capital Assets	\$ 954,153	\$ 6,670,116	\$ ---	\$ 1,030,356	
Total Expenditures and Appropriations	\$ 4,053,708	\$ 8,293,011	\$ 1,420,632	\$ 2,855,234	
Net Costs	\$ 990,574	\$ 1,559,521	\$ ---	\$ ---	

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 1-A (1301000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	5,268	
Cancellations or Decrease of Reserves	---	---	4,121	---	
Taxes	20,629	24,567	24,998	24,998	
Revenue from Use of Money & Property	3,195	1,606	1,400	1,400	
Intergovernmental Revenue	96	109	108	108	
Charges for Current Services	18,581	19,075	19,584	19,584	
Other Revenues	118	118	118	118	
Total Revenues	\$ 42,618	\$ 45,474	\$ 50,329	\$ 51,476	
Other Charges	\$ 21,466	\$ 100,391	\$ 50,329	\$ 50,329	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	1,147	
Total Expenditures and Appropriations	\$ 21,466	\$ 100,391	\$ 50,329	\$ 51,476	
Net Costs	\$ (21,151)	\$ 54,917	\$ ---	---	

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 4 (1301500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 258	\$ (8,253)	
Cancellations or Decrease of Reserves	---	---	---	5,638	
Revenue from Use of Money & Property	762	936	480	480	
Charges for Current Services	3,273	3,273	3,343	3,343	
Other Financing Sources	12,500	---	12,500	12,500	
Total Revenues	\$ 16,536	\$ 4,209	\$ 16,581	\$ 13,708	
Other Charges	\$ 3,183	\$ 2,887	\$ 3,708	\$ 3,708	
Services and Supplies	7,751	8,355	10,000	10,000	
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,883	\$ ---	
Total Expenditures and Appropriations	\$ 10,934	\$ 11,242	\$ 16,591	\$ 13,708	
Net Costs	\$ (5,602)	\$ 7,033	\$ 10	\$ ---	



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 9 (1302000000)								
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors			
1		2	3	4	5			
Fund Balance Available	\$	---	\$	---	\$	14,956	\$	1,960,012
Taxes		825,459		872,225		886,255		886,255
Revenue from Use of Money & Property		175,615		225,458		150,000		150,000
Intergovernmental Revenue		3,835		3,856		3,811		68,051
Other Revenues		4,248		4,252		4,248		4,248
Total Revenues	\$	1,009,157	\$	1,105,791	\$	1,059,270	\$	3,068,566
Other Charges	\$	207,282	\$	199,004	\$	335,005	\$	335,005
Services and Supplies		732,719		609,931		558,000		1,945,048
New or Increases to Reserves	\$	---	\$	---	\$	166,265	\$	788,513
Total Expenditures and Appropriations	\$	940,001	\$	808,935	\$	1,059,270	\$	3,068,566
Net Costs	\$	(69,156)	\$	(296,855)	\$	---	\$	---

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 16 (1302500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 2,653	\$ (2,258)	
Taxes	36,446	37,612	38,741	38,741	
Revenue from Use of Money & Property	12,134	17,087	15,000	15,000	
Charges for Current Services	10,704	10,704	10,704	10,704	
Other Revenues	---	1	---	---	
Other Financing Sources	20,500	---	20,500	20,500	
Total Revenues	\$ 79,784	\$ 65,405	\$ 87,598	\$ 82,687	
Other Charges	\$ 30,294	\$ 35,469	\$ 31,675	\$ 31,675	
Services and Supplies	---	---	16,931	16,931	
New or Increases to Reserves	\$ ---	\$ ---	\$ 38,992	\$ 34,081	
Total Expenditures and Appropriations	\$ 30,294	\$ 35,469	\$ 87,598	\$ 82,687	
Net Costs	\$ (49,490)	\$ (29,936)	\$ ---	\$ ---	

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 18 (1303000000)						
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$ ---	\$ ---	\$ 554	\$ 3,891	
Cancellations or Decrease of Reserves		---	---	8,925	8,960	
Revenue from Use of Money & Property		1,474	1,702	1,500	1,500	
Charges for Current Services		9,405	9,405	9,405	9,405	
Other Revenues		2,000	6	---	---	
Other Financing Sources		4,014	---	4,014	4,014	
Total Revenues		\$ 16,893	\$ 11,113	\$ 24,398	\$ 27,770	
Other Charges		\$ 13,574	\$ 38,265	\$ 20,359	\$ 20,359	
Services and Supplies		56	---	4,039	7,411	
Total Expenditures and Appropriations		\$ 13,630	\$ 38,265	\$ 24,398	\$ 27,770	
Net Costs		\$ (3,262)	\$ 27,152	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$ ---	\$ ---	\$ 22,126	\$ 26,090	
Taxes		47,052	48,752	49,735	49,735	
Revenue from Use of Money & Property		12,687	17,138	---	---	
Intergovernmental Revenue		218	215	---	---	
Other Revenues		271	271	271	271	
Total Revenues		\$ 60,229	\$ 66,378	\$ 72,132	\$ 76,096	
Other Charges		\$ 30,674	\$ 29,934	\$ 5,909	\$ 5,909	
Services and Supplies		---	5,823	37,000	37,000	
New or Increases to Reserves		\$ ---	\$ ---	\$ 29,223	\$ 33,187	
Total Expenditures and Appropriations		\$ 30,674	\$ 35,757	\$ 72,132	\$ 76,096	
Net Costs		\$ (29,555)	\$ (30,620)	\$ ---	\$ ---	

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-Tract 1700 (1400000100)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$	---	\$	---	\$ 1,394 \$ 1,330	
Taxes		---		---	2,531 2,531	
Revenue from Use of Money & Property		307		427	--- ---	
Charges for Current Services		2,432		2,480	--- ---	
Total Revenues	\$	2,739	\$	2,908	\$ 3,925 \$ 3,861	
Other Charges	\$	1,672	\$	1,547	\$ 1,319 \$ 1,319	
Services and Supplies		---		---	2,000 2,000	
New or Increases to Reserves	\$	---	\$	---	\$ 606 \$ 542	
Total Expenditures and Appropriations	\$	1,672	\$	1,547	\$ 3,925 \$ 3,861	
Net Costs	\$	(1,067)	\$	(1,360)	\$ --- \$ ---	

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-Tract 1747 (1400000200)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$ ---	\$ ---	\$ 7,058	\$ 7,219		
Revenue from Use of Money & Property	1,433	2,093	---	---		
Charges for Current Services	9,984	10,283	10,593	10,593		
Total Revenues	\$ 11,417	\$ 12,377	\$ 17,651	\$ 17,812		
Other Charges	\$ 6,621	\$ 2,873	\$ 1,775	\$ 1,775		
Services and Supplies	---	---	6,000	6,000		
New or Increases to Reserves	\$ ---	\$ ---	\$ 9,876	\$ 10,037		
Total Expenditures and Appropriations	\$ 6,621	\$ 2,873	\$ 17,651	\$ 17,812		
Net Costs	\$ (4,796)	\$ (9,504)	\$ ---	\$ ---		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors
1		2	3	4	5
Fund Balance Available	\$	---	\$	---	\$ 3,074 \$ 9,094
Taxes		71,717		73,993	75,167 75,167
Revenue from Use of Money & Property		3,433		4,937	--- ---
Intergovernmental Revenue		333		327	323 323
Other Revenues		324		324	324 324
Total Revenues		\$ 75,808	\$ 79,582	\$ 78,888	\$ 84,908
Other Charges	\$	53,074	\$ 52,325	\$ 54,961	\$ 54,961
New or Increases to Reserves	\$	---	\$	---	\$ 23,927 \$ 29,947
Total Expenditures and Appropriations		\$ 53,074	\$ 52,325	\$ 78,888	\$ 84,908
Net Costs		\$ (22,733)	\$ (27,257)	\$	---

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---		221,838
Cancellations or Decrease of Reserves			54,714		44,855
Taxes	47,653	48,230	48,978		48,978
Revenue from Use of Money & Property	9,980	12,507	---		---
Intergovernmental Revenue	221	213	210		210
Other Revenues	299	299	299		299
Total Revenues	\$ 58,154	\$ 61,248	\$ 104,201		316,180
Other Charges	\$ 62,460	\$ 29,280	\$ 8,325		17,065
Services and Supplies	---	---	95,876		299,115
Total Expenditures and Appropriations	\$ 62,460	\$ 29,280	\$ 104,201		316,180
Net Costs	\$ 4,306	\$ (31,968)	\$ ---		---



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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$	---	\$	43,541	\$ 36,869
Cancellations or Decrease of Reserves			---		15,200	21,872
Revenue from Use of Money & Property			594		---	---
Charges for Current Services			47,433		47,432	47,432
Total Revenues		\$	48,027	\$	106,173	\$ 106,173
Other Charges		\$	---	\$	64,036	\$ 64,036
Services and Supplies			---		42,137	42,137
Total Expenditures and Appropriations		\$	---	\$	106,173	\$ 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 Roads Construction (1505000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	155
Revenue from Use of Money & Property	371	329	461	461	461
Total Revenues	\$ 371	\$ 329	\$ 461	\$ 461	616
New or Increases to Reserves	\$ ---	\$ ---	\$ 461	\$ 461	616
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 461	\$ 461	616
Net Costs	\$ (371)	\$ (329)	\$ ---	\$ ---	---

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 Roads Debt Service Fund (1505001000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	415	
Revenue from Use of Money & Property	993	882	1,235	1,235	
Total Revenues	\$ 993	\$ 882	\$ 1,235	\$ 1,650	
New or Increases to Reserves	\$ ---	\$ ---	\$ 1,235	\$ 1,650	
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 1,235	\$ 1,650	
Net Costs	\$ (993)	\$ (882)	\$ ---	---	

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-Parent Lighting Fund (1502000000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	568,716	
Taxes	338,328	354,461	358,594	358,594	
Revenue from Use of Money & Property	39,834	44,848	38,000	38,000	
Intergovernmental Revenue	---	---	1,544	1,544	
Other Revenues	1,123	1,123	1,123	1,123	
Total Revenues	\$ 379,285	\$ 400,432	\$ 399,261	\$ 967,977	
Other Charges	\$ 749,413	\$ 39,732	\$ 135,938	\$ 616,227	
New or Increases to Reserves	\$ ---	\$ ---	\$ 263,323	\$ 351,750	
Total Expenditures and Appropriations	\$ 749,413	\$ 39,732	\$ 399,261	\$ 967,977	
Net Costs	\$ 370,128	\$ (360,700)	\$ ---	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 70,103	\$ 60,888	
Taxes	765,616	800,178	817,866	817,866	
Revenue from Use of Money & Property	18,416	27,741	16,810	16,810	
Intergovernmental Revenue	2,022	2,016	1,992	1,992	
Other Revenues	1,452	1,452	1,452	1,452	
Total Revenues	\$ 787,507	\$ 831,386	\$ 908,223	\$ 899,008	
NONE	\$ 652,425	\$ 757,432	\$ 778,957	\$ 778,957	
Other Charges	18,477	24,614	38,145	38,145	
New or Increases to Reserves	\$ ---	\$ ---	\$ 91,121	\$ 81,906	
Total Expenditures and Appropriations	\$ 670,902	\$ 782,046	\$ 908,223	\$ 899,008	
Net Costs	\$ (116,605)	\$ (49,340)	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$ ---	\$ ---	\$ 80	\$ 4,646	
Cancellations or Decrease of Reserves		---	---	1,702	---	
Revenue from Use of Money & Property		370	595	280	280	
Other Revenues		1,600	2,400	1,400	1,400	
Interfund		2,360	---	---	---	
Total Revenues		\$ 4,330	\$ 2,995	\$ 3,462	\$ 6,326	
NONE		\$ ---	\$ 58	\$ ---	---	
Other Charges		1,643	570	1,162	1,162	
Services and Supplies		---	---	2,300	2,300	
New or Increases to Reserves		\$ ---	\$ ---	\$ ---	\$ 2,864	
Total Expenditures and Appropriations		\$ 1,643	\$ 628	\$ 3,462	\$ 6,326	
Net Costs		\$ (2,687)	\$ (2,367)	\$ ---	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (58)	\$ 257,052	
Taxes	52,134	53,956	54,815	54,815	
Revenue from Use of Money & Property	7,026	10,922	8,000	8,000	
Intergovernmental Revenue	242	239	236	236	
Other Revenues	244	244	244	244	
Total Revenues	\$ 59,646	\$ 65,361	\$ 63,237	\$ 320,347	
Other Charges	\$ 6,774	\$ 6,618	\$ 56,989	\$ 256,989	
New or Increases to Reserves	\$ ---	\$ ---	\$ 6,248	\$ 63,358	
Total Expenditures and Appropriations	\$ 6,774	\$ 6,618	\$ 63,237	\$ 320,347	
Net Costs	\$ (52,872)	\$ (58,743)	\$ ---	\$ ---	

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 (1503500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 39,025	\$ 37,455	
Revenue from Use of Money & Property	3,902	3,543	4,481	4,481	
Charges for Current Services	4,112	4,086	4,086	4,086	
Other Financing Sources	---	---	77,754	77,754	
Total Revenues	\$ 8,014	\$ 7,629	\$ 125,346	\$ 123,776	
Other Charges	\$ 8,575	\$ 92,815	\$ 86,007	\$ 86,007	
Services and Supplies	37,100	39,025	9,413	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 29,926	\$ 37,769	
Total Expenditures and Appropriations	\$ 45,675	\$ 131,840	\$ 125,346	\$ 123,776	
Net Costs	\$ 37,661	\$ 124,211	\$ ---	\$ ---	



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 Construction Fund (1504500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	386	
Revenue from Use of Money & Property	921	816	1,145	1,145	
Total Revenues	\$ 921	\$ 816	\$ 1,145	\$ 1,531	
New or Increases to Reserves	\$ ---	\$ ---	\$ 1,145	\$ 1,531	
Total Expenditures and Appropriations	\$ ---	\$ ---	\$ 1,145	\$ 1,531	
Net Costs	\$ (921)	\$ (816)	\$ ---	---	

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 Debt Service Fund (1504501000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	1,060	
Taxes	10,569	10,781	---	---	
Revenue from Use of Money & Property	522	1,206	2,043	2,043	
Total Revenues	\$ 11,091	\$ 11,987	\$ 2,043	\$ 3,103	
Other Charges	\$ 469	\$ 324	\$ ---	---	
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,043	\$ 3,103	
Total Expenditures and Appropriations	\$ 469	\$ 324	\$ 2,043	\$ 3,103	
Net Costs	\$ (10,622)	\$ (11,663)	\$ ---	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ ---	1,210	
Revenue from Use of Money & Property	2,609	3,385	3,000	3,000	
Total Revenues	\$ 2,609	\$ 3,385	\$ 3,000	4,210	
Other Charges	\$ 705	\$ 92	\$ 874	874	
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,126	3,336	
Total Expenditures and Appropriations	\$ 705	\$ 92	\$ 3,000	4,210	
Net Costs	\$ (1,904)	\$ (3,293)	\$ ---	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$ ---	\$ ---	\$ 100,000	\$ 14,814,701		
Revenue from Use of Money & Property	835,692	940,219	331,711	331,711		
Intergovernmental Revenue	---	---	---	950,610		
Charges for Current Services	15,723,523	15,937,850	19,240,148	15,653,895		
Total Revenues	\$ 16,559,215	\$ 16,878,069	\$ 19,671,859	\$ 31,750,917		
Other Charges	\$ 13,902,305	\$ 14,837,722	\$ 14,555,422	\$ 14,555,422		
Services and Supplies	667,981	2,049,054	3,768,099	7,232,534		
Capital Assets						
Cap Out - Equipment	\$ ---	\$ ---	\$ 200,000	\$ 400,000		
Cap Out - Infrastructure	---	---	100,000	100,000		
Cap Out - Structures and Improvements	210,042	457,689	52,150	8,466,773		
Total Capital Assets	\$ 210,042	\$ 457,689	\$ 352,150	\$ 8,966,773		
New or Increases to Reserves	\$ ---	\$ ---	\$ 996,188	\$ 996,188		
Total Expenditures and Appropriations	\$ 14,780,328	\$ 17,344,465	\$ 19,671,859	\$ 31,750,917		
Net Costs	\$ (1,778,887)	\$ 466,396	\$ ---	\$ ---		

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (193,862)	\$ (1,532,362)	
Cancellations or Decrease of Reserves	---	---	706,403	2,654,180	
Taxes	441,457	460,642	447,675	447,675	
Revenue from Use of Money & Property	222,441	172,974	160,200	160,200	
Intergovernmental Revenue	2,061	7,616	2,021	2,021	
Charges for Current Services	7,914,524	7,942,096	8,567,798	9,116,447	
Other Revenues	2,076	2,099	---	---	
Total Revenues	\$ 8,582,560	\$ 8,585,427	\$ 9,690,235	\$ 10,848,161	
Other Charges	\$ 7,735,228	\$ 8,223,937	\$ 6,974,535	\$ 7,165,208	
Services and Supplies	752,165	3,673,552	2,620,700	2,798,826	
Capital Assets					
Cap Out - Equipment	\$ 5,459	\$ 164,539	\$ 20,000	\$ 739,392	
Cap Out - Infrastructure	---	---	75,000	125,000	
Cap Out - Structures and Improvements	1,836,415	42,724	---	19,735	
Total Capital Assets	\$ 1,841,874	\$ 207,263	\$ 95,000	\$ 884,127	
Total Expenditures and Appropriations	\$ 10,329,267	\$ 12,104,752	\$ 9,690,235	\$ 10,848,161	
Net Costs	\$ 1,746,707	\$ 3,519,325	---	---	

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							
Salinas Dam (2300000000)									
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors				
1		2	3	4	5				
Fund Balance Available	\$	---	\$	---	\$	34,108	\$	2,931,792	
Revenue from Use of Money & Property		112,016		147,082		33,572		33,572	
Intergovernmental Revenue		---		126,549		---		---	
Charges for Current Services		1,969,889		1,858,354		6,587,819		6,587,819	
Other Revenues		7,967		3,150		---		---	
Total Revenues		\$	2,089,872	\$	2,135,135	\$	6,655,499	\$	9,553,183
Other Charges	\$	1,390,387	\$	1,471,849	\$	1,025,391	\$	1,025,391	
Services and Supplies		451,986		335,660		5,596,000		7,680,842	
New or Increases to Reserves	\$	---	\$	---	\$	34,108	\$	846,950	
Total Expenditures and Appropriations		\$	1,842,374	\$	1,807,509	\$	6,655,499	\$	9,553,183
Net Costs		\$	(247,498)	\$	(327,626)	\$	---	\$	---

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 Contract Tax Fund (2300500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (31,167)	\$ 6,165,912	
Cancellations or Decrease of Reserves	---	---	403,942	---	
Taxes	2,696,764	2,875,146	2,703,339	2,703,339	
Revenue from Use of Money & Property	209,907	293,518	250,000	250,000	
Intergovernmental Revenue	12,365	12,352	12,188	12,188	
Charges for Current Services	1,135,887	6,009,999	1,134,319	1,134,319	
Other Revenues	---	529,638	---	---	
Total Revenues	\$ 4,054,924	\$ 9,720,654	\$ 4,472,621	\$ 10,265,758	
Other Charges	\$ 226,175	\$ 273,371	\$ 385,197	\$ 385,197	
Services and Supplies	3,890,381	3,726,876	4,087,424	4,087,424	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 5,793,137	
Total Expenditures and Appropriations	\$ 4,116,556	\$ 4,000,246	\$ 4,472,621	\$ 10,265,758	
Net Costs	\$ 61,633	\$ (5,720,407)	\$ ---	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$ ---	\$ ---	\$ 205,780	\$ 1,410,452		
Cancellations or Decrease of Reserves	---	---	3,228,063	2,237,285		
Revenue from Use of Money & Property	350,645	462,311	250,000	250,000		
Intergovernmental Revenue	---	8,019	---	---		
Charges for Current Services	7,532,010	6,492,093	9,203,888	9,203,888		
Other Revenues	559,112	(115,359)	---	---		
Total Revenues	\$ 8,441,767	\$ 6,847,064	\$ 12,887,731	\$ 13,101,625		
Other Charges	\$ 1,555,042	\$ 1,395,307	\$ 1,213,294	\$ 1,213,294		
Services and Supplies	5,601,860	4,630,575	6,744,437	6,744,437		
Capital Assets						
Cap Out - Infrastructure	\$ 37,572	\$ 298,534	---	\$ ---		
Cap Out - Structures and Improvements	---	---	4,930,000	5,143,894		
Total Capital Assets	\$ 37,572	\$ 298,534	\$ 4,930,000	\$ 5,143,894		
Total Expenditures and Appropriations	\$ 7,194,473	\$ 6,324,415	\$ 12,887,731	\$ 13,101,625		
Net Costs	\$ (1,247,293)	\$ (522,649)	---	\$ ---		



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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 36,612	\$ 25,674	
Cancellations or Decrease of Reserves	---	---	---	1,356	
Taxes	12,432	12,932	13,136	13,136	
Revenue from Use of Money & Property	1,035	992	---	---	
Intergovernmental Revenue	58	57	56	56	
Charges for Current Services	161,443	168,987	173,817	173,817	
Other Revenues	75	77	74	74	
Other Financing Sources	13,423	15,680	---	---	
Total Revenues	\$ 188,466	\$ 198,724	\$ 223,695	\$ 214,113	
NONE	\$ 194	\$ ---	\$ ---	\$ ---	
Other Charges	178,968	205,679	62,470	56,230	
Services and Supplies	---	262	141,225	137,883	
Capital Assets					
Cap Out - Equipment	\$ ---	\$ ---	\$ 20,000	\$ 20,000	
Total Capital Assets	\$ ---	\$ ---	\$ 20,000	\$ 20,000	
Total Expenditures and Appropriations	\$ 179,162	\$ 205,941	\$ 223,695	\$ 214,113	
Net Costs	\$ (9,304)	\$ 7,217	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available	\$	---	\$	---	\$ 32,677 \$ 42,382	
Taxes		49,608		51,147	51,943 51,943	
Revenue from Use of Money & Property		6,325		9,172	--- ---	
Intergovernmental Revenue		230		226	223 223	
Charges for Current Services		208,146		214,507	221,999 221,999	
Other Revenues		315		315	315 315	
Total Revenues	\$	264,625	\$	275,367	\$ 307,157 \$ 316,862	
NONE	\$	335	\$	---	\$ --- \$ ---	
Other Charges		251,976		246,653	68,160 68,160	
Services and Supplies		1,063		262	202,052 202,052	
Capital Assets						
Cap Out - Equipment	\$	---	\$	---	\$ 26,075 \$ 26,075	
Total Capital Assets	\$	---	\$	---	\$ 26,075 \$ 26,075	
New or Increases to Reserves	\$	---	\$	---	\$ 10,870 \$ 20,575	
Total Expenditures and Appropriations	\$	253,375	\$	246,915	\$ 307,157 \$ 316,862	
Net Costs	\$	(11,250)	\$	(28,453)	\$ --- \$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 12,894	\$ 20,165	
Taxes	26,962	30,690	31,211	31,211	
Revenue from Use of Money & Property	9,687	13,569	---	---	
Intergovernmental Revenue	125	136	134	134	
Other Revenues	162	162	162	162	
Total Revenues	\$ 36,936	\$ 44,556	\$ 44,401	\$ 51,672	
Other Charges	\$ 3,639	\$ 5,396	\$ 5,191	\$ 5,191	
Services and Supplies	---	---	2,652	2,652	
New or Increases to Reserves	\$ ---	\$ ---	\$ 36,558	\$ 43,829	
Total Expenditures and Appropriations	\$ 3,639	\$ 5,396	\$ 44,401	\$ 51,672	
Net Costs	\$ (33,297)	\$ (39,160)	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 3,684	\$ 6,710	
Taxes	12,490	12,696	12,894	12,894	
Revenue from Use of Money & Property	3,689	5,109	---	---	
Intergovernmental Revenue	58	56	55	55	
Other Revenues	59	59	59	59	
Total Revenues	\$ 16,297	\$ 17,920	\$ 16,692	\$ 19,718	
Other Charges	\$ 4,720	\$ 5,971	\$ 4,341	\$ 4,341	
Services and Supplies	---	---	3,457	3,457	
New or Increases to Reserves	\$ ---	\$ ---	\$ 8,894	\$ 11,920	
Total Expenditures and Appropriations	\$ 4,720	\$ 5,971	\$ 16,692	\$ 19,718	
Net Costs	\$ (11,577)	\$ (11,949)	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$ ---	\$ ---	\$ 15,010	\$ 24,092	
Taxes		54,043	56,251	57,145	57,145	
Revenue from Use of Money & Property		13,510	19,531	---	---	
Intergovernmental Revenue		251	249	246	246	
Other Revenues		239	239	239	239	
Other Financing Sources		154	165	158	158	
Total Revenues		\$ 68,197	\$ 76,434	\$ 72,798	\$ 81,880	
Other Charges		\$ 5,050	\$ 5,136	\$ 5,704	\$ 5,704	
Services and Supplies		---	---	3,647	3,647	
New or Increases to Reserves		\$ ---	\$ ---	\$ 63,447	\$ 72,529	
Total Expenditures and Appropriations		\$ 5,050	\$ 5,136	\$ 72,798	\$ 81,880	
Net Costs		\$ (63,147)	\$ (71,298)	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 39,529	\$ 38,750	
Revenue from Use of Money & Property	906	1,549	---	---	
Charges for Current Services	76,555	74,889	82,993	82,993	
Total Revenues	\$ 77,461	\$ 76,438	\$ 122,522	\$ 121,743	
NONE	\$ 194	\$ ---	\$ ---	---	
Other Charges	72,710	66,264	51,243	51,243	
Services and Supplies	---	---	55,083	55,083	
New or Increases to Reserves	\$ ---	\$ ---	\$ 16,196	\$ 15,417	
Total Expenditures and Appropriations	\$ 72,903	\$ 66,264	\$ 122,522	\$ 121,743	
Net Costs	\$ (4,558)	\$ (10,173)	\$ ---	---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available	\$	---	\$	---	\$	141,947 \$ 523,633
Taxes		310,290		321,819		327,938 327,938
Revenue from Use of Money & Property		9,044		8,544		--- ---
Intergovernmental Revenue		---		46,049		406 406
Charges for Current Services		532,684		548,894		743,098 743,098
Other Revenues		1,375		1,365		1,333 1,333
Other Financing Sources		906,437		1,210,043		64,375 4,538,532
Total Revenues	\$	1,759,830	\$	2,136,714	\$	1,279,097 \$ 6,134,940
Other Charges	\$	1,013,020	\$	1,194,875	\$	663,532 \$ 663,532
Services and Supplies		(40,048)		5,439		313,768 313,768
Capital Assets						
Cap Out - Equipment	\$	26,083	\$	---	\$	50,000 \$ 50,000
Cap Out - Infrastructure		---		---		--- 3,352,000
Cap Out - Structures and Improvements		1,189,073		539,272		--- 1,460,978
Total Capital Assets	\$	1,215,156	\$	539,272	\$	50,000 \$ 4,862,978
New or Increases to Reserves	\$	---	\$	---	\$	251,797 \$ 294,662
Total Expenditures and Appropriations	\$	2,188,128	\$	1,739,586	\$	1,279,097 \$ 6,134,940
Net Costs	\$	428,297	\$	(397,128)	\$	--- \$ ---

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 8,646	\$ 9,987	
Taxes	39,335	40,594	41,406	41,406	
Revenue from Use of Money & Property	1,407	2,017	---	---	
Total Revenues	\$ 40,742	\$ 42,611	\$ 50,052	\$ 51,393	
NONE	\$ 33,388	\$ 33,932	\$ 35,000	\$ 35,000	
Other Charges	1,874	1,705	3,273	3,273	
New or Increases to Reserves	\$ ---	\$ ---	\$ 11,779	\$ 13,120	
Total Expenditures and Appropriations	\$ 35,262	\$ 35,638	\$ 50,052	\$ 51,393	
Net Costs	\$ (5,480)	\$ (6,974)	\$ ---	\$ ---	



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 10A Water Operations (2501500000)						
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors		
1	2	3	4	5		
Fund Balance Available	\$ ---	\$ ---	\$ 35,920	\$ 164,588		
Cancellations or Decrease of Reserves	---	---	94,749	86,571		
Taxes	102,809	107,671	109,403	109,403		
Revenue from Use of Money & Property	22,159	30,511	15,000	15,000		
Intergovernmental Revenue	478	477	471	471		
Charges for Current Services	1,100,170	1,072,941	1,064,281	943,791		
Other Revenues	745	516	588	588		
Total Revenues	\$ 1,226,361	\$ 1,212,115	\$ 1,320,412	\$ 1,320,412		
Other Charges	\$ 1,248,333	\$ 1,164,330	\$ 1,207,226	\$ 1,207,226		
Services and Supplies	---	370	98,186	98,186		
New or Increases to Reserves	\$ ---	\$ ---	\$ 15,000	\$ 15,000		
Total Expenditures and Appropriations	\$ 1,248,333	\$ 1,164,699	\$ 1,320,412	\$ 1,320,412		
Net Costs	\$ 21,972	\$ (47,416)	\$ ---	\$ ---		

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 10A Water Capital Outlay (2501500200)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Revenue from Use of Money & Property	\$ ---	\$ ---	\$ ---	---	
Charges for Current Services				120,490	
Other Financing Sources	1,099,300	101,897	100,000	---	
Total Revenues	\$ 1,099,300	\$ 101,897	\$ 100,000	\$ 120,490	
Capital Assets					
Cap Out - Infrastructure	\$ ---	\$ ---	\$ ---	120,490	
Cap Out - Structures and Improvements	1,099,300	101,897	100,000	---	
Total Capital Assets	\$ 1,099,300	\$ 101,897	\$ 100,000	\$ 120,490	
Total Expenditures and Appropriations	\$ 1,099,300	\$ 101,897	\$ 100,000	\$ 120,490	
Net Costs	\$ ---	\$ ---	\$ ---	---	

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 Treatment Facility (2501501000)						
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available	\$	---	\$	---	\$ (7,273)	\$ 17,803
Revenue from Use of Money & Property		11,868		16,139	7,618	7,618
Charges for Current Services		1,052,864		1,159,754	1,263,872	1,163,872
Other Revenues		25,587		(97,273)	---	---
Other Financing Sources		16,442		3,269	---	580,289
Total Revenues	\$	1,106,761	\$	1,081,889	\$ 1,264,217	\$ 1,769,582
Other Charges	\$	870,235	\$	920,977	\$ 926,122	\$ 926,122
Services and Supplies		85,356		147,369	237,750	237,750
Capital Assets						
Cap Out - Infrastructure	\$	16,442	\$	3,269	\$ 100,000	\$ 580,289
Total Capital Assets	\$	16,442	\$	3,269	\$ 100,000	\$ 580,289
New or Increases to Reserves	\$	---	\$	---	\$ 345	\$ 25,421
Total Expenditures and Appropriations	\$	972,033	\$	1,071,615	\$ 1,264,217	\$ 1,769,582
Net Costs	\$	(134,729)	\$	(14,479)	\$	---

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (32,838)	\$ 208,764	
Cancellations or Decrease of Reserves	---	---	10,293	---	
Taxes	27,440	28,422	25,692	25,692	
Revenue from Use of Money & Property	15,954	16,622	13,000	13,000	
Intergovernmental Revenue	112	112	112	112	
Charges for Current Services	801,722	811,386	949,310	949,310	
Other Revenues	3,965	8,671	---	---	
Other Financing Sources	226,090	183,880	---	---	
Total Revenues	\$ 1,075,283	\$ 1,049,094	\$ 965,569	\$ 1,196,878	
Other Charges	\$ 455,932	\$ 802,069	\$ 120,527	\$ 120,527	
Services and Supplies	---	---	845,042	845,042	
Capital Assets					
Cap Out - Structures and Improvements	\$ 228,059	\$ 250,111	\$ ---	\$ 116,307	
Total Capital Assets	\$ 228,059	\$ 250,111	\$ ---	\$ 116,307	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 115,002	
Total Expenditures and Appropriations	\$ 683,991	\$ 1,052,180	\$ 965,569	\$ 1,081,876	
Net Costs	\$ (391,292)	\$ 3,087	\$ ---	---	

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 Water (2502500000)					
Detail by Revenue Category and Expenditure Object	2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (728)	\$ 18,743	
Cancellations or Decrease of Reserves	---	---	114,586	---	
Revenue from Use of Money & Property	9,322	7,909	5,000	5,000	
Intergovernmental Revenue	---	301,846	---	407,025	
Charges for Current Services	473,048	446,291	459,018	459,018	
Other Revenues	16	96	100	100	
Other Financing Sources	221,808	466,825	50,000	583,661	
Total Revenues	\$ 704,194	\$ 1,222,967	\$ 627,976	\$ 1,473,547	
Other Charges	\$ 515,351	\$ 458,090	\$ 498,492	\$ 498,492	
Services and Supplies	---	436	129,484	129,484	
Capital Assets					
Cap Out - Structures and Improvements	\$ 416,808	\$ 726,755	\$ ---	\$ 787,601	
Total Capital Assets	\$ 416,808	\$ 726,755	\$ ---	\$ 787,601	
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 57,970	
Total Expenditures and Appropriations	\$ 932,159	\$ 1,185,281	\$ 627,976	\$ 1,473,547	
Net Costs	\$ 227,965	\$ (37,687)	\$ ---	---	

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 18 (2503000000)						
Detail by Revenue Category and Expenditure Object		2023-24 Actual	2024-25 Actual X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1		2	3	4	5	
Fund Balance Available		\$ ---	\$ ---	\$ 28,433	\$ 47,495	
Revenue from Use of Money & Property		8,800	4,685	---	---	
Charges for Current Services		784,071	807,460	1,423,582	1,105,417	
Other Revenues		2,582	10,000	---	---	
Total Revenues		\$ 795,453	\$ 822,145	\$ 1,452,015	\$ 1,152,912	
Other Charges		\$ 997,215	\$ 969,344	\$ 694,152	\$ 687,403	
Services and Supplies		7,386	2,344	375,848	218,927	
Capital Assets						
Cap Out - Equipment		\$ ---	\$ 8,906	\$ 246,582	\$ 246,582	
Cap Out - Structures and Improvements		5,275	---	---	---	
Total Capital Assets		\$ 5,275	\$ 8,906	\$ 246,582	\$ 246,582	
New or Increases to Reserves		\$ ---	\$ ---	\$ 135,433	\$ ---	
Total Expenditures and Appropriations		\$ 1,009,875	\$ 980,594	\$ 1,316,582	\$ 1,152,912	
Net Costs		\$ 196,245	\$ 105,207	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ (885)	\$ (1,353)	
Taxes	33,913	35,238	35,793	35,793	
Revenue from Use of Money & Property	2,865	2,854	2,000	2,000	
Intergovernmental Revenue	157	155	154	154	
Other Revenues	521	477	520	520	
Total Revenues	\$ 37,456	\$ 38,724	\$ 37,582	\$ 37,114	
Other Charges	\$ 14,232	\$ 14,591	\$ 1,967	\$ 1,967	
Services and Supplies	17,477	200	12,525	12,525	
New or Increases to Reserves	\$ ---	\$ ---	\$ 23,090	\$ 22,622	
Total Expenditures and Appropriations	\$ 31,709	\$ 14,791	\$ 37,582	\$ 37,114	
Net Costs	\$ (5,747)	\$ (23,934)	\$ ---	\$ ---	

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 X Estimated	2025-26 Recommended	2025-26 Adopted by the Board of Supervisors			
1		2	3	4	5			
Fund Balance Available	\$	---	\$	---	\$	41,168	\$	112,730
Cancellations or Decrease of Reserves		---		---		148,306		76,744
Taxes		---		(839)		---		---
Revenue from Use of Money & Property		14,273		18,222		15,000		15,000
Intergovernmental Revenue		500		750		---		---
Charges for Current Services		612,228		653,611		634,678		634,678
Other Revenues		27,756		49,259		54,233		54,233
Interfund		(18,475)		49,717		---		---
Other Financing Sources		228,708		602,926		---		869,867
Total Revenues	\$	864,989	\$	1,373,646	\$	893,385	\$	1,763,252
NONE	\$	14,917	\$	9,365	\$	---	\$	---
Other Charges		666,464		756,134		601,932		601,932
Services and Supplies		5,540		36,165		286,452		286,452
Capital Assets								
Cap Out - Structures and Improvements	\$	228,708	\$	602,926	\$	---	\$	869,867
Total Capital Assets	\$	228,708	\$	602,926	\$	---	\$	869,867
New or Increases to Reserves	\$	---	\$	---	\$	5,000	\$	5,000
Total Expenditures and Appropriations	\$	915,629	\$	1,404,590	\$	893,385	\$	1,763,252
Net Costs	\$	50,640	\$	30,944	\$	---	\$	---



<b>State Controller Schedules</b> County Budget Act January 2010	<b>San Luis Obispo County</b> Special Districts Summary Fiscal Year 2025-26	<b>Schedule 12-A</b>
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District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

**SLO County Flood Control and Water Conservation District**

SLO Flood Control Water	N/A	N/A
<b>Total SLO Fld Control Water</b>	<b>\$0</b>	<b>\$0</b>

**Flood Control Zone 1**

Flood Control Zone 1	\$648,781	\$103,728
<b>Total Flood Control Zone 1</b>	<b>\$648,781</b>	<b>\$103,728</b>

**Flood Control Zone 1-A**

Flood Control Zone 1-A	\$124,904	\$43,910
<b>Total Flood Control Zone 1-A</b>	<b>\$124,904</b>	<b>\$43,910</b>

**Flood Control Zone 4**

Flood Control Zone 4	N/A	N/A
<b>Total Flood Control Zone 4</b>	<b>\$0</b>	<b>\$0</b>

**Flood Control Zone 9**

Flood Control Zone 9	N/A	N/A
<b>Total Flood Control Zone 9</b>	<b>\$0</b>	<b>\$0</b>

**Flood Control Zone 16**

Flood Control Zone 16	N/A	N/A
<b>Total Flood Control Zone 16</b>	<b>\$0</b>	<b>\$0</b>

**Flood Control Zone 18**

Flood Control Zone 18	N/A	N/A
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<b>State Controller Schedules</b>	<b>San Luis Obispo County</b>	<b>Schedule 12-A</b>
County Budget Act	Special Districts Summary	
January 2010	Fiscal Year 2025-26	

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

<b>Flood Control Zone 18 (continued)</b>		
<b>Total Flood Control Zone 18</b>	<b>\$0</b>	<b>\$0</b>

<b>Nipomo Lighting Operations</b>		
Nipomo Lighting	N/A	N/A
<b>Total Nipomo Lighting Operations</b>	<b>\$0</b>	<b>\$0</b>

<b>Nipomo Lighting Tract 1700</b>		
Nipomo Lighting Tract 1700	N/A	N/A
<b>Total Nipomo Lighting Tract 1700</b>	<b>\$0</b>	<b>\$0</b>

<b>Nipomo Lighting Tract 1747</b>		
Nipomo Lighting Tract 1747	N/A	N/A
<b>Total Nipomo Lightign Tract 1747</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 7</b>		
County Service Area 7	N/A	N/A
<b>Total County Service Area 7</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 7-B</b>		
County Service Area 7-B	\$209,050	\$49,188
<b>Total County Service Area 7-B</b>	<b>\$209,050</b>	<b>\$49,188</b>

<b>County Service Area 10 Fire Protection</b>		
County Service Area 10 Fire Protection	N/A	N/A
<b>Total County Service Area 10 Fire Protection</b>	<b>\$0</b>	<b>\$0</b>

<b>State Controller Schedules</b> County Budget Act January 2010	<b>San Luis Obispo County</b> Special Districts Summary Fiscal Year 2025-26	<b>Schedule 12-A</b>
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District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

<b>CSA 10-Parent with Lighting</b>		
County Service Area 10 Parent with Lighting	\$1,614,213	\$398,020
<b>Total CSA 10-Parent with Lighting</b>	<b>\$1,614,213</b>	<b>\$398,020</b>

<b>County Service Area 10 Weed Abatement</b>		
County Service Area 10 Weed Abatement	N/A	N/A
<b>Total CSA 10 Weed Abatement</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 16</b>		
County Service Area 16	\$106,087	\$63,016
<b>Total County Service Area 16</b>	<b>\$106,087</b>	<b>\$63,016</b>

<b>County Service Area 21</b>		
County Service Area 21 Fund	N/A	N/A
<b>Total County Service Area 21</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 22</b>		
County Service Area 22 Airport Area	N/A	N/A
<b>Total County Service Area 22</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 21 Coop Rd (Construction)</b>		
County Service Area 21 Coop Road Fd	N/A	N/A
<b>Total CSA 21 Coop Rd (Construction)</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 21 Coop Rd (Debt Service)</b>		
County Service Area 21 Coop Road DSF	N/A	N/A

<b>State Controller Schedules</b>	<b>San Luis Obispo County</b>	<b>Schedule 12-A</b>
County Budget Act	Special Districts Summary	
January 2010	Fiscal Year 2025-26	

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

<b>County Service Area 21 Coop Rd (Debt Service) (continued)</b>		
<b>Total CSA 21 Coop Rd (Debt Service)</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 9 Coop Rd (Construction)</b>		
County Service Area 9 Coop Road Fd	N/A	N/A
<b>Total CSA 9 Coop Rd (Construction)</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 9 Coop Road (Debt Service)</b>		
County Service Area 9 Coop Road DSF	N/A	N/A
<b>Total CSA 9 Coop Rd (Debt Service)</b>	<b>\$0</b>	<b>\$0</b>

<b>Nacimiento Water Operations</b>		
Nacimiento Water Operations	N/A	N/A
<b>Total Nacimiento Water Operations</b>	<b>\$0</b>	<b>\$0</b>

<b>Flood Control Zone 3</b>		
Flood Control Zone 3	N/A	N/A
<b>Total Flood Control Zone 3</b>	<b>\$0</b>	<b>\$0</b>

<b>Salinas Dam</b>		
SLO Flood Control Salinas Dam	N/A	N/A
<b>Total Salinas Dam</b>	<b>\$0</b>	<b>\$0</b>

<b>State Water Contract</b>		
State Water Contract	N/A	N/A
<b>Total State Water Contract</b>	<b>\$0</b>	<b>\$0</b>

<b>State Controller Schedules</b> County Budget Act January 2010	<b>San Luis Obispo County</b> Special Districts Summary Fiscal Year 2025-26	<b>Schedule 12-A</b>
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District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

<b>State Water Project</b>		
State Water Project	N/A	N/A
<b>Total State Water Project</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 1</b>		
County Service Area 1 Nipomo Mesa	N/A	N/A
<b>Total County Service Area 1</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 1-A</b>		
County Service Area 1-A Galaxy Park	\$359,794	\$52,166
<b>Total County Service Area 1-A</b>	<b>\$359,794</b>	<b>\$52,166</b>

<b>County Service Area 1-B</b>		
County Service Area 1-B Nipomo Palms	\$420,132	\$31,345
<b>Total County Service Area 1-B</b>	<b>\$420,132</b>	<b>\$31,345</b>

<b>County Service Area 1-C</b>		
County Service Area 1-C Monte Verde	\$264,328	\$12,953
<b>Total County Service Area 1-C</b>	<b>\$264,328</b>	<b>\$12,953</b>

<b>County Service Area 1-D</b>		
County Service Area 1-D Black Lake	N/A	N/A
<b>Total County Service Area 1-D</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 1-F</b>		
County Service Area 1-F New Galaxy	N/A	N/A

<b>State Controller Schedules</b>	<b>San Luis Obispo County</b>	<b>Schedule 12-A</b>
County Budget Act	Special Districts Summary	
January 2010	Fiscal Year 2025-26	

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

<b>County Service Area 1-F (continued)</b>		
<b>Total County Service Area 1-F</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 7-A</b>		
County Service Area 7-A	\$911,422	\$329,271
<b>Total County Service Area 7-A</b>	<b>\$911,422</b>	<b>\$329,271</b>

<b>County Service Area 9-I</b>		
County Service Area 9-I	N/A	N/A
<b>Total County Service Area 9-I</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 10 - Water Operations</b>		
County Service Area 10 Water Operations	\$460,753	\$111,277
<b>Total CSA 10 - Water Operations</b>	<b>\$460,753</b>	<b>\$111,277</b>

<b>County Service Area 10 - Water - Capital Outlay</b>		
County Service Area 10 Water Capital Outlay	N/A	N/A
<b>Total CSA 10 - Water - Capital Outlay</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 10 - Water Treatment</b>		
County Service Area 10 Water Treatment	N/A	N/A
<b>Total CSA 10 - Water Treatment</b>	<b>\$0</b>	<b>\$0</b>

<b>County Service Area 12</b>		
County Service Area 12	N/A	N/A
<b>Total County Service Area 12</b>	<b>\$0</b>	<b>\$0</b>

<b>State Controller Schedules</b>	<b>San Luis Obispo County</b>	<b>Schedule 12-A</b>
County Budget Act	Special Districts Summary	
January 2010	Fiscal Year 2025-26	

District Name	Appropriation Limit	Appropriation Subject to Limitation
1	2	3

**County Service Area 16-1 Water**

County Service Area 16-1 Water	N/A	N/A
<b>Total County Service Area 16 - Water</b>	<b>\$0</b>	<b>\$0</b>

**County Service Area 18**

County Service Area 18	N/A	N/A
<b>Total County Service Area 18</b>	<b>\$0</b>	<b>\$0</b>

**County Service Area 23**

County Service Area 23 Parent Fund	\$152,387	\$37,918
<b>Total County Service Area 23</b>	<b>\$152,387</b>	<b>\$37,918</b>

**County Service Area 23 - Water**

County Service Area 23 Water	N/A	N/A
<b>Total County Service Area 23 - Water</b>	<b>\$0</b>	<b>\$0</b>

<b>Total Special Districts</b>	<b>\$5,271,851</b>	<b>\$1,232,792</b>
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# 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
<b>Nacimiento Water Operating</b>					
300695	Nacimiento Pipeline Repairs		8,414,623	52,150	8,466,773
<b>Total Nacimiento Water Operating</b>			<b>8,414,623</b>	<b>52,150</b>	<b>8,466,773</b>
<b>Flood Control Zone 1</b>					
300698	Arroyo Grande Creek Levee Rehab Phase II		330,507	0	330,507
300707	Voluntary Property Purchase		699,849	0	699,849
<b>Total Flood Control Zone 1</b>			<b>1,030,356</b>	<b>0</b>	<b>1,030,356</b>
<b>Flood Control Zone 3</b>					
300639	Fireflow Tank Repair		270	0	270
300656	Cathodic Protection Units 1-3		18,934	0	18,934
300668	Membrane Filter Modules		655,167	45,000	700,167
310007	Replace Carbon Feed System		0	50,000	50,000
<b>Total Flood Control Zone 3</b>			<b>674,371</b>	<b>95,000</b>	<b>769,371</b>
<b>County Service Area 7-A</b>					
300670	Polishing Pond & Effluent Pump Station Project		889,600	0	889,600
300671	Interceptor Design Development Project		820,241	0	820,241
300682	Lift Station No. 3 Rehabilitation		337,377	0	337,377
300718	Storm Drainage Washout		2,765,760	0	2,765,760
<b>Total County Services Area 7-A</b>			<b>4,812,978</b>	<b>0</b>	<b>4,812,978</b>



# 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
<b>County Service Area 10-A</b>					
300622	Chaney Waterline Upgrade		120,490	0	120,490
<b>Total County Service Area 10-A</b>			<b>120,490</b>	<b>0</b>	<b>120,490</b>
<b>County Service Area 10 - Water Treatment Fund</b>					
300712	Clearwell Roof Repairs		483,558	0	483,558
300732	SCADA System Upgrades		0	100,000	100,000
<b>Total County Service Area 10 - Water Treatment Fund</b>			<b>483,558</b>	<b>100,000</b>	<b>583,558</b>
<b>County Service Area 12</b>					
300669	Water System Resiliency		0	0	0
300674	Relocate Pipeline and CSA 12 Master Meter		116,307	0	116,307
<b>Total County Service Area 12</b>			<b>116,307</b>	<b>0</b>	<b>116,307</b>
<b>County Service Area 16 - Water</b>					
300665	Install New Storage Tank		161,820	0	161,820
300666	Water System Improvements		330,866	0	330,866
300722	Install Water Main from Well 4 to First Street		179,271	0	179,271
300723	Meter Replacements		115,644	0	115,644
<b>Total County Service Area 16 - Water</b>			<b>787,601</b>	<b>0</b>	<b>787,601</b>
<b>County Service Area 23 - Water</b>					
300667	Replace Bolted Water Tank		869,867	0	869,867
<b>Total County Service Area 23 - Water</b>			<b>869,867</b>	<b>0</b>	<b>869,867</b>
<b>State Water Project</b>					
300716	Chorro Valley Access Road Repair		126,979	4,780,000	4,906,979
300724	Chorro Valley Access Valve Replacement		86,915	150,000	236,915
<b>Total State Water Project</b>			<b>213,894</b>	<b>4,930,000</b>	<b>5,143,894</b>
<b>TOTAL</b>			<b>17,524,045</b>	<b>5,177,150</b>	<b>22,701,195</b>