

Proposed Budget  
2026-27



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

Proposed Budget  
2026-27

May 19, 2026

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

Subject: Special Districts Proposed Budget for Fiscal Year 2026-27

The *Special Districts FY 2026-27 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 2026-27 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

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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 Federal Emergency Management Agency (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.

In the future, the budget may need to support the following efforts:

- 1959 Agreement with MCWRA – District cost share for proposed dam safety projects

**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. This funding was awarded by Cal OES and accepted by the County in December of 2025 for just over \$1 million to support flood protection projects in the lower Arroyo Grande watershed.

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 still anticipated for 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 2026-27 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 celebrated the completion of the Mid-Higuera Bypass project with a ribbon cutting on April 3, 2026.

**County Service Area 10 - Parent Fund (CSA10)**

Funds energy costs for street 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.

**Nacimiento Water Enterprise Operating Fund**

Funds Lake Nacimiento reservoir lakeside users, 1959 contract with Monterey County Water Resource Agency (MCWRA) for the purchase of water supply from MCWRA, and the delivery of Nacimiento water to the agencies participating in the Nacimiento Project.

The Nacimiento Water Pipeline was impacted during the 2023 storms. A capital project to realign the damaged section of pipeline out of the flood plain was initiated in the FY 2024-25 budget. Work will continue in FY 2026-27 to acquire right of way 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 annual costs related to the 1959 contract have been stable, but are anticipated to increase significantly in future years. MCWRA has proposed approximately \$90M in dam safety projects that will increase annual costs to the District starting in 2028. The 1959 contract with MCWRA was the result and settlement from a water rights protest submitted with the State Water Rights Board related to the desire of MCWRA to construct San Antonio Dam in the County of San Luis Obispo. The agreement outlines terms that MCWRA supply the District with 17,500 acre-feet of water each year and that the District shared in construction and ongoing operation and maintenance costs for the San Antonio Dam. The budget was endorsed by the Nacimiento Commission on April 23, 2026.

**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 has historically operated and maintained the Salinas Dam facilities as a neutral third-party regional partner and 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 February 17, 2026.

**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 a minimum of 25% with a target of 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.

<b>FY 2026-27 Budget Amount</b>	<b>District Funded Designated Reserves (#3 above) Utilization Plan</b>	<b>Projected Remaining at 6/30/27</b>
\$131,403	Public safety related to water quality and quantity	\$131,403
<b>\$131,403</b>	<b>TOTAL District Funded Designated Reserves</b>	<b>\$131,403</b>

The FY 2026-27 proposed budget was endorsed by the Flood Control Zone 3 Advisory Committee on March 19, 2026.

### **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 implementation of transfer policies adopted in 2025, development of 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.

The District has completed annual water transfers that resulted in reducing water losses and provided cost recovery for the District and its subcontractors. Development of contract amendments will improve the District's ability to implement transfers like this between existing subcontractors and other State Water Contractors, improving our regional resilience and maximizing beneficial use of this essential water supply.

### **County Service Area 7-A**

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

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 initiated mid-year to the FY 2023-24 budget, with additional funding added in FY 2024-25. Construction is expected to begin Summer of 2026, and eligible costs are anticipated to be reimbursed through a FEMA Public Assistance grant.

CSA 7-A adopted a rate increase effective July 1, 2025 of 36.3% for the first year, and for the subsequent four years a consumer price index (CPI) increase will go into effect each July 1st. The final year of the approved CPI increases will be effective July 1, 2029.

The Interceptor Bypass Project is a major infrastructure effort to replace the aging sewer lines located along the Lake Nacimiento shoreline that are vulnerable to damage and leakage. The exposed interceptor sewer pipes, which collect flows from the entire system, are a potential risk to public health and safety because the lake is a regional drinking water source and used for recreation. The design phase of the project is anticipated to be completed by the end of 2026, and project funding and construction phases are planned for 2027.

### **County Service Area 10-A - Water Service**

The CSA 10A budget supports the operation and maintenance of a drinking water distribution system consisting of two water storage tanks, 30,000 feet of pipeline, and approximately 800 service connections. CSA 10-A provides safe drinking water to residents living in the Cayucos strand area, 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. Approximately two-thirds of the system's original pipelines are still in place today (about 21,000 feet), 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 plan and complete these critical infrastructure replacements.

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

This fund supports the 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 revenues within CSA 10 are applied to offset a portion of the facility's capital costs. This funding approach benefits all Cayucos water customers by reducing the need for significant increases in user rates that would otherwise be required to fully fund capital improvements.

**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**

This fund center covers energy costs for streetlights and water service in Shandon. CSA 16 water system has operated since 1972 and provides water service to approximately 350 customers.

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 continues to exclusively rely on its groundwater wells to avoid the high variable costs associated with delivery of State Water; however, maintains the second source of supply to provide resilience in the event of a water quality emergency, well failure, or other emergency. Previously completed State Water transfers, executed by the District on behalf of CSA 16, have provided some cost recovery to CSA 16 for the supplemental supply.

The planning of needed water system improvements has been completed with prior grant support from Proposition 1 and American Rescue Plant Act of 2021. It is estimated that several million dollars will be needed to construct these projects and staff continue to pursue state and federal grant funds. These proposed improvements have completed 100% design and are ready to

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implement when construction funding is available:

- Addition of a new water storage tank and replacement of the existing tank.
- Replacement of aging and undersized waterlines to improve system reliability and fire flow.
- Electrical improvements at Well No. 4 and Well No. 5 to enhance operational resilience.

Additional grant funding or water service rate increases will be required to complete the funding needed to implement these needed water system improvements.

### **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 adopted 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.

### **County Service Area 23**

The CSA 23 fund center supports energy costs for streetlights, water, and drainage services in Santa Margarita. The CSA 23 water system serves approximately 500 water service customers. The water system consists of 2 groundwater wells, distribution pipelines, and 2 new water storage tanks.

In 2025, the County replaced the old original water tank built in 1966, it had reached the end of its service life and was leaking. The new tank is built to modern codes and seismic design standards which will improve water system resiliency and ensure emergency fire-fighting water capacity in the Santa Margarita area. The total project cost was \$1.7M and was funded by a grant from the American Rescue Plant Act of 2021. Construction on the project is substantially complete.

**County Service Area 23 - A**

The Tract 2586, Phase I map was recorded and the area was annexed into CSA 23, Zone A. The new Zone A was established to provide water service to the residential development. Additional phases are planned in the future, and staff continue to monitor final construction of the Zone A water system.

The annexation of Tract 2586 and establishment of Zone A added two new wells, booster station, water storage tank, and all appurtenances up to and including the water meter at each service connection. These system improvements increase the water supply, fire flow pressure, storage available and redundancy in CSA 23 providing benefits to all CSA 23 customers.

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, Oak Shores
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,



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JOHN DIODATI  
Director of Public Works

**PROPOSED BUDGET FOR SAN LUIS OBISPO COUNTY  
FISCAL YEAR 2026-27**

Published by the Board of Supervisors:

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

Prepared by:

- Staff.....Department of Public Works

Compiled by:

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**SPECIAL DISTRICTS  
UNDER  
BOARD OF SUPERVISORS**

<b>State Controller Schedules</b>	<b>County of San Luis Obispo</b>	<b>Schedule 12</b>
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2026-27	

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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 County Flood Control</b>							
SLO County Flood Control	\$ 14,809	\$ 426,073	\$ 6,368,593	\$ 6,809,475	\$ 6,809,475	---	\$ 6,809,475
<b>Total SLO County Flood Control</b>	<b>\$ 14,809</b>	<b>\$ 426,073</b>	<b>\$ 6,368,593</b>	<b>\$ 6,809,475</b>	<b>\$ 6,809,475</b>	<b>---</b>	<b>\$ 6,809,475</b>
<b>Flood Control Zone 1</b>							
Flood Control Zone 1	\$ (97,769)	\$ ---	\$ 1,284,396	\$ 1,186,627	\$ 1,186,627	---	\$ 1,186,627
<b>Total Flood Control Zone 1</b>	<b>\$ (97,769)</b>	<b>\$ ---</b>	<b>\$ 1,284,396</b>	<b>\$ 1,186,627</b>	<b>\$ 1,186,627</b>	<b>---</b>	<b>\$ 1,186,627</b>
<b>Flood Control Zone 1-A</b>							
Flood Control Zone 1-A	\$ ---	\$ 3,636	\$ 46,758	\$ 50,394	\$ 50,394	---	\$ 50,394
<b>Total Flood Control Zone 1-A</b>	<b>\$ ---</b>	<b>\$ 3,636</b>	<b>\$ 46,758</b>	<b>\$ 50,394</b>	<b>\$ 50,394</b>	<b>---</b>	<b>\$ 50,394</b>
<b>Flood Control Zone 4</b>							
Flood Control Zone 4	\$ ---	\$ ---	\$ 16,343	\$ 16,343	\$ 12,943	\$ 3,400	\$ 16,343
<b>Total Flood Control Zone 4</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 16,343</b>	<b>\$ 16,343</b>	<b>\$ 12,943</b>	<b>\$ 3,400</b>	<b>\$ 16,343</b>
<b>Flood Control Zone 9</b>							
Flood Control Zone 9	\$ (6)	\$ 549,070	\$ 1,128,812	\$ 1,677,876	\$ 1,677,876	---	\$ 1,677,876
<b>Total Flood Control Zone 9</b>	<b>\$ (6)</b>	<b>\$ 549,070</b>	<b>\$ 1,128,812</b>	<b>\$ 1,677,876</b>	<b>\$ 1,677,876</b>	<b>---</b>	<b>\$ 1,677,876</b>
<b>Flood Control Zone 16</b>							
Flood Control Zone 16	\$ ---	\$ ---	\$ 86,610	\$ 86,610	\$ 53,172	\$ 33,438	\$ 86,610
<b>Total Flood Control Zone 16</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 86,610</b>	<b>\$ 86,610</b>	<b>\$ 53,172</b>	<b>\$ 33,438</b>	<b>\$ 86,610</b>
<b>Flood Control Zone 18</b>							
Flood Control Zone 18	\$ 3,405	\$ 11,250	\$ 13,419	\$ 28,074	\$ 28,074	---	\$ 28,074
<b>Total Flood Control Zone 18</b>	<b>\$ 3,405</b>	<b>\$ 11,250</b>	<b>\$ 13,419</b>	<b>\$ 28,074</b>	<b>\$ 28,074</b>	<b>---</b>	<b>\$ 28,074</b>

<b>State Controller Schedules</b>	<b>County of San Luis Obispo</b>	<b>Schedule 12</b>
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2026-27	

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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>Nipomo Lighting</b>							
Nipomo Lighting	\$ 21,029	\$ ---	\$ 64,419	\$ 85,448	\$ 37,284	\$ 48,164	\$ 85,448
<b>Total Nipomo Lighting</b>	<b>\$ 21,029</b>	<b>\$ ---</b>	<b>\$ 64,419</b>	<b>\$ 85,448</b>	<b>\$ 37,284</b>	<b>\$ 48,164</b>	<b>\$ 85,448</b>
<b>Nipomo Lighting-Tract 1700</b>							
Nipomo Lighting-Tract 1700	\$ 1,965	\$ ---	\$ 2,981	\$ 4,946	\$ 2,904	\$ 2,042	\$ 4,946
<b>Total Nipomo Lighting-Tract 1700</b>	<b>\$ 1,965</b>	<b>\$ ---</b>	<b>\$ 2,981</b>	<b>\$ 4,946</b>	<b>\$ 2,904</b>	<b>\$ 2,042</b>	<b>\$ 4,946</b>
<b>Nipomo Lighting-Tract 1747</b>							
Nipomo Lighting-Tract 1747	\$ 8,435	\$ ---	\$ 14,607	\$ 23,042	\$ 4,179	\$ 18,863	\$ 23,042
<b>Total Nipomo Lighting-Tract 1747</b>	<b>\$ 8,435</b>	<b>\$ ---</b>	<b>\$ 14,607</b>	<b>\$ 23,042</b>	<b>\$ 4,179</b>	<b>\$ 18,863</b>	<b>\$ 23,042</b>
<b>CSA 7</b>							
CSA 7	\$ 7,394	\$ ---	\$ 83,466	\$ 90,860	\$ 55,064	\$ 35,796	\$ 90,860
<b>Total CSA 7</b>	<b>\$ 7,394</b>	<b>\$ ---</b>	<b>\$ 83,466</b>	<b>\$ 90,860</b>	<b>\$ 55,064</b>	<b>\$ 35,796</b>	<b>\$ 90,860</b>
<b>CSA 7-B</b>							
CSA 7-B	\$ 13,686	\$ 5,875	\$ 59,347	\$ 78,908	\$ 78,908	\$ ---	\$ 78,908
<b>Total CSA 7-B</b>	<b>\$ 13,686</b>	<b>\$ 5,875</b>	<b>\$ 59,347</b>	<b>\$ 78,908</b>	<b>\$ 78,908</b>	<b>\$ ---</b>	<b>\$ 78,908</b>
<b>CSA 7-C</b>							
CSA 7-C	\$ 99,589	\$ ---	\$ 47,898	\$ 147,487	\$ 126,557	\$ 20,930	\$ 147,487
<b>Total CSA 7-C</b>	<b>\$ 99,589</b>	<b>\$ ---</b>	<b>\$ 47,898</b>	<b>\$ 147,487</b>	<b>\$ 126,557</b>	<b>\$ 20,930</b>	<b>\$ 147,487</b>
<b>CSA 9 Cooperative Road Construction</b>							
CSA 9 Cooperative Road Construction	\$ ---	\$ ---	\$ 534	\$ 534	\$ ---	\$ 534	\$ 534
<b>Total CSA 9 Cooperative Road Construction</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 534</b>	<b>\$ 534</b>	<b>\$ ---</b>	<b>\$ 534</b>	<b>\$ 534</b>

<b>State Controller Schedules</b>	<b>County of San Luis Obispo</b>	<b>Schedule 12</b>
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2026-27	

District and Agency Name	Total Financing Sources				Total Financing Uses			
	Fund Balance Available June 30, 2026	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>CSA 9 Cooperative Road Debt Service</b>								
CSA 9 Cooperative Road Debt Service	\$	---	\$	1,430	\$	1,430	\$	1,430
<b>Total CSA 9 Cooperative Road Debt Service</b>	<b>\$</b>	<b>---</b>	<b>\$</b>	<b>1,430</b>	<b>\$</b>	<b>1,430</b>	<b>\$</b>	<b>1,430</b>
<b>CSA 10-Lighting Fund</b>								
CSA 10-Lighting Fund	\$	---	\$	102,109	\$	416,210	\$	518,319
<b>Total CSA 10-Lighting Fund</b>	<b>\$</b>	<b>---</b>	<b>\$</b>	<b>102,109</b>	<b>\$</b>	<b>416,210</b>	<b>\$</b>	<b>518,319</b>
<b>CSA 10-Fire Protection</b>								
CSA 10-Fire Protection	\$	---	\$	417,077	\$	872,548	\$	1,289,625
<b>Total CSA 10-Fire Protection</b>	<b>\$</b>	<b>---</b>	<b>\$</b>	<b>417,077</b>	<b>\$</b>	<b>872,548</b>	<b>\$</b>	<b>1,289,625</b>
<b>CSA 10-Weed Abatement</b>								
CSA 10-Weed Abatement	\$	---	\$	2,400	\$	2,400	\$	2,400
<b>Total CSA 10-Weed Abatement</b>	<b>\$</b>	<b>---</b>	<b>\$</b>	<b>2,400</b>	<b>\$</b>	<b>2,400</b>	<b>\$</b>	<b>2,400</b>
<b>CSA 16</b>								
CSA 16	\$	---	\$	64,955	\$	67,421	\$	132,376
<b>Total CSA 16</b>	<b>\$</b>	<b>---</b>	<b>\$</b>	<b>64,955</b>	<b>\$</b>	<b>67,421</b>	<b>\$</b>	<b>132,376</b>
<b>CSA 21 Road Maintenance</b>								
CSA 21 Road Maintenance	\$	---	\$	87,006	\$	87,006	\$	84,152
<b>Total CSA 21 Road Maintenance</b>	<b>\$</b>	<b>---</b>	<b>\$</b>	<b>87,006</b>	<b>\$</b>	<b>87,006</b>	<b>\$</b>	<b>84,152</b>
<b>CSA 21 Cooperative Road Construction</b>								
CSA 21 Cooperative Road Construction	\$	---	\$	1,331	\$	1,331	\$	1,331
<b>Total CSA 21 Cooperative Road Construction</b>	<b>\$</b>	<b>---</b>	<b>\$</b>	<b>1,331</b>	<b>\$</b>	<b>1,331</b>	<b>\$</b>	<b>1,331</b>

<b>State Controller Schedules</b>	<b>County of San Luis Obispo</b>	<b>Schedule 12</b>
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2026-27	

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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>CSA 21 Cooperative Road Debt Service</b>							
CSA 21 Cooperative Road Debt Service	\$ ---	\$ ---	\$ 2,593	\$ 2,593	\$ ---	\$ 2,593	\$ 2,593
<b>Total CSA 21 Cooperative Road Debt Service</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 2,593</b>	<b>\$ 2,593</b>	<b>\$ ---</b>	<b>\$ 2,593</b>	<b>\$ 2,593</b>
<b>CSA 22 Airport Area</b>							
CSA 22 Airport Area	\$ (4)	\$ ---	\$ 3,000	\$ 2,996	\$ 594	\$ 2,402	\$ 2,996
<b>Total CSA 22 Airport Area</b>	<b>\$ (4)</b>	<b>\$ ---</b>	<b>\$ 3,000</b>	<b>\$ 2,996</b>	<b>\$ 594</b>	<b>\$ 2,402</b>	<b>\$ 2,996</b>
<b>Nacimiento Water Project</b>							
Nacimiento Water Project	\$ 100,000	\$ ---	\$ 19,952,742	\$ 20,052,742	\$ 19,550,742	\$ 502,000	\$ 20,052,742
<b>Total Nacimiento Water Project</b>	<b>\$ 100,000</b>	<b>\$ ---</b>	<b>\$ 19,952,742</b>	<b>\$ 20,052,742</b>	<b>\$ 19,550,742</b>	<b>\$ 502,000</b>	<b>\$ 20,052,742</b>
<b>Flood Control Zone 3</b>							
Flood Control Zone 3	\$ 1,837,528	\$ ---	\$ 10,011,957	\$ 11,849,485	\$ 9,924,260	\$ 1,925,225	\$ 11,849,485
<b>Total Flood Control Zone 3</b>	<b>\$ 1,837,528</b>	<b>\$ ---</b>	<b>\$ 10,011,957</b>	<b>\$ 11,849,485</b>	<b>\$ 9,924,260</b>	<b>\$ 1,925,225</b>	<b>\$ 11,849,485</b>
<b>Salinas Dam</b>							
Salinas Dam	\$ 388,538	\$ ---	\$ 2,788,770	\$ 3,177,308	\$ 2,788,770	\$ 388,538	\$ 3,177,308
<b>Total Salinas Dam</b>	<b>\$ 388,538</b>	<b>\$ ---</b>	<b>\$ 2,788,770</b>	<b>\$ 3,177,308</b>	<b>\$ 2,788,770</b>	<b>\$ 388,538</b>	<b>\$ 3,177,308</b>
<b>State Water Contract Tax Fund</b>							
State Water Contract Tax Fund	\$ 385,211	\$ ---	\$ 4,597,735	\$ 4,982,946	\$ 4,810,993	\$ 171,953	\$ 4,982,946
<b>Total State Water Contract Tax Fund</b>	<b>\$ 385,211</b>	<b>\$ ---</b>	<b>\$ 4,597,735</b>	<b>\$ 4,982,946</b>	<b>\$ 4,810,993</b>	<b>\$ 171,953</b>	<b>\$ 4,982,946</b>
<b>State Water Project Contractor Fund</b>							
State Water Project Contractor Fund	\$ 1,737,836	\$ ---	\$ 10,512,794	\$ 12,250,630	\$ 10,262,794	\$ 1,987,836	\$ 12,250,630
<b>Total State Water Project Contractor Fund</b>	<b>\$ 1,737,836</b>	<b>\$ ---</b>	<b>\$ 10,512,794</b>	<b>\$ 12,250,630</b>	<b>\$ 10,262,794</b>	<b>\$ 1,987,836</b>	<b>\$ 12,250,630</b>

<b>State Controller Schedules</b>	<b>County of San Luis Obispo</b>	<b>Schedule 12</b>
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2026-27	

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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>CSA 1-Nipomo Mesa</b>							
CSA 1-Nipomo Mesa	\$ 44,292	\$ ---	\$ 208,181	\$ 252,473	\$ 224,765	\$ 27,708	\$ 252,473
<b>Total CSA 1-Nipomo Mesa</b>	<b>\$ 44,292</b>	<b>\$ ---</b>	<b>\$ 208,181</b>	<b>\$ 252,473</b>	<b>\$ 224,765</b>	<b>\$ 27,708</b>	<b>\$ 252,473</b>
<b>CSA 1-A Galaxy Park</b>							
CSA 1-A Galaxy Park	\$ 30,178	\$ ---	\$ 311,198	\$ 341,376	\$ 300,646	\$ 40,730	\$ 341,376
<b>Total CSA 1-A Galaxy Park</b>	<b>\$ 30,178</b>	<b>\$ ---</b>	<b>\$ 311,198</b>	<b>\$ 341,376</b>	<b>\$ 300,646</b>	<b>\$ 40,730</b>	<b>\$ 341,376</b>
<b>CSA 1-B Nipomo Palms</b>							
CSA 1-B Nipomo Palms	\$ 14,695	\$ ---	\$ 44,362	\$ 59,057	\$ 6,648	\$ 52,409	\$ 59,057
<b>Total CSA 1-B Nipomo Palms</b>	<b>\$ 14,695</b>	<b>\$ ---</b>	<b>\$ 44,362</b>	<b>\$ 59,057</b>	<b>\$ 6,648</b>	<b>\$ 52,409</b>	<b>\$ 59,057</b>
<b>CSA 1-C Monte Verde</b>							
CSA 1-C Monte Verde	\$ 7,964	\$ ---	\$ 17,711	\$ 25,675	\$ 7,140	\$ 18,535	\$ 25,675
<b>Total CSA 1-C Monte Verde</b>	<b>\$ 7,964</b>	<b>\$ ---</b>	<b>\$ 17,711</b>	<b>\$ 25,675</b>	<b>\$ 7,140</b>	<b>\$ 18,535</b>	<b>\$ 25,675</b>
<b>CSA 1-D Black Lake</b>							
CSA 1-D Black Lake	\$ 22,767	\$ ---	\$ 79,350	\$ 102,117	\$ 9,429	\$ 92,688	\$ 102,117
<b>Total CSA 1-D Black Lake</b>	<b>\$ 22,767</b>	<b>\$ ---</b>	<b>\$ 79,350</b>	<b>\$ 102,117</b>	<b>\$ 9,429</b>	<b>\$ 92,688</b>	<b>\$ 102,117</b>
<b>CSA 1-F New Galaxy</b>							
CSA 1-F New Galaxy	\$ 39,690	\$ ---	\$ 90,283	\$ 129,973	\$ 86,762	\$ 43,211	\$ 129,973
<b>Total CSA 1-F New Galaxy</b>	<b>\$ 39,690</b>	<b>\$ ---</b>	<b>\$ 90,283</b>	<b>\$ 129,973</b>	<b>\$ 86,762</b>	<b>\$ 43,211</b>	<b>\$ 129,973</b>
<b>CSA 7-A</b>							
CSA 7-A	\$ 375,349	\$ ---	\$ 1,177,477	\$ 1,552,826	\$ 1,486,525	\$ 66,301	\$ 1,552,826
<b>Total CSA 7-A</b>	<b>\$ 375,349</b>	<b>\$ ---</b>	<b>\$ 1,177,477</b>	<b>\$ 1,552,826</b>	<b>\$ 1,486,525</b>	<b>\$ 66,301</b>	<b>\$ 1,552,826</b>

<b>State Controller Schedules</b>	<b>County of San Luis Obispo</b>	<b>Schedule 12</b>
County Budget Act	Special Districts and Other Agencies Summary	
	Fiscal Year 2026-27	

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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>CSA 9-I</b>							
CSA 9-I	\$ 3,996	\$ ---	\$ 44,699	\$ 48,695	\$ 39,761	\$ 8,934	\$ 48,695
<b>Total CSA 9-I</b>	<b>\$ 3,996</b>	<b>\$ ---</b>	<b>\$ 44,699</b>	<b>\$ 48,695</b>	<b>\$ 39,761</b>	<b>\$ 8,934</b>	<b>\$ 48,695</b>
<b>CSA 10-A Water</b>							
CSA 10-A Water	\$ 27,453	\$ ---	\$ 1,224,363	\$ 1,251,816	\$ 1,221,772	\$ 30,044	\$ 1,251,816
<b>Total CSA 10-A Water</b>	<b>\$ 27,453</b>	<b>\$ ---</b>	<b>\$ 1,224,363</b>	<b>\$ 1,251,816</b>	<b>\$ 1,221,772</b>	<b>\$ 30,044</b>	<b>\$ 1,251,816</b>
<b>CSA 10-Water Treatment</b>							
CSA 10-Water Treatment	\$ (98,717)	\$ 83,717	\$ 1,679,170	\$ 1,664,170	\$ 1,664,170	\$ ---	\$ 1,664,170
<b>Total CSA 10-Water Treatment</b>	<b>\$ (98,717)</b>	<b>\$ 83,717</b>	<b>\$ 1,679,170</b>	<b>\$ 1,664,170</b>	<b>\$ 1,664,170</b>	<b>\$ ---</b>	<b>\$ 1,664,170</b>
<b>CSA 12</b>							
CSA 12	\$ (249,832)	\$ 144,384	\$ 1,279,069	\$ 1,173,621	\$ 1,173,621	\$ ---	\$ 1,173,621
<b>Total CSA 12</b>	<b>\$ (249,832)</b>	<b>\$ 144,384</b>	<b>\$ 1,279,069</b>	<b>\$ 1,173,621</b>	<b>\$ 1,173,621</b>	<b>\$ ---</b>	<b>\$ 1,173,621</b>
<b>CSA 16 Water</b>							
CSA 16 Water	\$ (2,924)	\$ 200,650	\$ 585,435	\$ 783,161	\$ 783,161	\$ ---	\$ 783,161
<b>Total CSA 16 Water</b>	<b>\$ (2,924)</b>	<b>\$ 200,650</b>	<b>\$ 585,435</b>	<b>\$ 783,161</b>	<b>\$ 783,161</b>	<b>\$ ---</b>	<b>\$ 783,161</b>
<b>CSA 18</b>							
CSA 18	\$ 47,210	\$ ---	\$ 1,501,752	\$ 1,548,962	\$ 1,229,677	\$ 319,285	\$ 1,548,962
<b>Total CSA 18</b>	<b>\$ 47,210</b>	<b>\$ ---</b>	<b>\$ 1,501,752</b>	<b>\$ 1,548,962</b>	<b>\$ 1,229,677</b>	<b>\$ 319,285</b>	<b>\$ 1,548,962</b>
<b>CSA 23-Lighting Fund</b>							
CSA 23-Lighting Fund	\$ 178	\$ ---	\$ 41,915	\$ 42,093	\$ 19,468	\$ 22,625	\$ 42,093
<b>Total CSA 23-Lighting Fund</b>	<b>\$ 178</b>	<b>\$ ---</b>	<b>\$ 41,915</b>	<b>\$ 42,093</b>	<b>\$ 19,468</b>	<b>\$ 22,625</b>	<b>\$ 42,093</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 12**

County Budget Act

Special Districts and Other Agencies Summary

Fiscal Year 2026-27

District and Agency Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2026	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>CSA 23-Water</b>							
CSA 23-Water	\$ 30,169	\$ 122,427	\$ 753,004	\$ 905,600	\$ 900,600	\$ 5,000	\$ 905,600
<b>Total CSA 23-Water</b>	<b>\$ 30,169</b>	<b>\$ 122,427</b>	<b>\$ 753,004</b>	<b>\$ 905,600</b>	<b>\$ 900,600</b>	<b>\$ 5,000</b>	<b>\$ 905,600</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 4,814,114</b>	<b>\$ 2,131,223</b>	<b>\$ 67,574,089</b>	<b>\$ 74,519,426</b>	<b>\$ 68,642,627</b>	<b>\$ 5,876,799</b>	<b>\$ 74,519,426</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 13**

County Budget Act

Fund Balance

Special Districts and Other Agencies

Fiscal Year 2026-27

Actual	<input type="checkbox"/>
Estimated	<input checked="" type="checkbox"/>

District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b><i>SLO County Flood Control</i></b>					
SLO County Flood Control	\$ 5,642,287	\$ ---	\$ ---	\$ 5,627,478	14,809
<b>Total SLO County Flood Control</b>	<b>\$ 5,642,287</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 5,627,478</b>	<b>14,809</b>
<b><i>Flood Control Zone 1</i></b>					
Flood Control Zone 1	\$ (97,769)	\$ ---	\$ ---	\$ ---	(97,769)
<b>Total Flood Control Zone 1</b>	<b>\$ (97,769)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>(97,769)</b>
<b><i>Flood Control Zone 1-A</i></b>					
Flood Control Zone 1-A	\$ 48,644	\$ ---	\$ ---	\$ 48,644	---
<b>Total Flood Control Zone 1-A</b>	<b>\$ 48,644</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 48,644</b>	<b>---</b>
<b><i>Flood Control Zone 4</i></b>					
Flood Control Zone 4	\$ 26,518	\$ ---	\$ ---	\$ 26,518	---
<b>Total Flood Control Zone 4</b>	<b>\$ 26,518</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 26,518</b>	<b>---</b>
<b><i>Flood Control Zone 9</i></b>					
Flood Control Zone 9	\$ 4,785,107	\$ ---	\$ ---	\$ 4,785,113	(6)
<b>Total Flood Control Zone 9</b>	<b>\$ 4,785,107</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 4,785,113</b>	<b>(6)</b>
<b><i>Flood Control Zone 16</i></b>					
Flood Control Zone 16	\$ 504,095	\$ ---	\$ ---	\$ 504,095	---
<b>Total Flood Control Zone 16</b>	<b>\$ 504,095</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 504,095</b>	<b>---</b>
<b><i>Flood Control Zone 18</i></b>					
Flood Control Zone 18	\$ 16,435	\$ ---	\$ ---	\$ 13,030	3,405
<b>Total Flood Control Zone 18</b>	<b>\$ 16,435</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 13,030</b>	<b>3,405</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 13**

County Budget Act

Fund Balance

Special Districts and Other Agencies

Fiscal Year 2026-27

Actual	<input type="checkbox"/>
Estimated	<input checked="" type="checkbox"/>

District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b><i>Nipomo Lighting</i></b>					
Nipomo Lighting	\$ 501,583	\$ ---	\$ ---	\$ 480,554	\$ 21,029
<b>Total Nipomo Lighting</b>	<b>\$ 501,583</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 480,554</b>	<b>\$ 21,029</b>
<b><i>Nipomo Lighting-Tract 1700</i></b>					
Nipomo Lighting-Tract 1700	\$ 13,480	\$ ---	\$ ---	\$ 11,515	\$ 1,965
<b>Total Nipomo Lighting-Tract 1700</b>	<b>\$ 13,480</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 11,515</b>	<b>\$ 1,965</b>
<b><i>Nipomo Lighting-Tract 1747</i></b>					
Nipomo Lighting-Tract 1747	\$ 72,601	\$ ---	\$ ---	\$ 64,166	\$ 8,435
<b>Total Nipomo Lighting-Tract 1747</b>	<b>\$ 72,601</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 64,166</b>	<b>\$ 8,435</b>
<b><i>CSA 7</i></b>					
CSA 7	\$ 191,353	\$ ---	\$ ---	\$ 183,959	\$ 7,394
<b>Total CSA 7</b>	<b>\$ 191,353</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 183,959</b>	<b>\$ 7,394</b>
<b><i>CSA 7-B</i></b>					
CSA 7-B	\$ 100,201	\$ ---	\$ ---	\$ 86,515	\$ 13,686
<b>Total CSA 7-B</b>	<b>\$ 100,201</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 86,515</b>	<b>\$ 13,686</b>
<b><i>CSA 7-C</i></b>					
CSA 7-C	\$ 126,324	\$ ---	\$ ---	\$ 26,735	\$ 99,589
<b>Total CSA 7-C</b>	<b>\$ 126,324</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 26,735</b>	<b>\$ 99,589</b>
<b><i>CSA 9 Cooperative Road Construction</i></b>					
CSA 9 Cooperative Road Construction	\$ 13,656	\$ ---	\$ ---	\$ 13,656	\$ ---
<b>Total CSA 9 Cooperative Road Construction</b>	<b>\$ 13,656</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 13,656</b>	<b>\$ ---</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 13**

County Budget Act

Fund Balance  
Special Districts and Other Agencies  
Fiscal Year 2026-27

Actual	<input type="checkbox"/>
Estimated	<input checked="" type="checkbox"/>

District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>CSA 9 Cooperative Road Debt Service</b>					
CSA 9 Cooperative Road Debt Service	\$ 36,578	\$ ---	\$ 15,270	\$ 21,308	---
<b>Total CSA 9 Cooperative Road Debt Service</b>	<b>\$ 36,578</b>	<b>\$ ---</b>	<b>\$ 15,270</b>	<b>\$ 21,308</b>	<b>---</b>
<b>CSA 10-Lighting Fund</b>					
CSA 10-Lighting Fund	\$ 967,709	\$ ---	\$ ---	\$ 967,709	---
<b>Total CSA 10-Lighting Fund</b>	<b>\$ 967,709</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 967,709</b>	<b>---</b>
<b>CSA 10-Fire Protection</b>					
CSA 10-Fire Protection	\$ 422,077	\$ ---	\$ 422,077	\$ ---	---
<b>Total CSA 10-Fire Protection</b>	<b>\$ 422,077</b>	<b>\$ ---</b>	<b>\$ 422,077</b>	<b>\$ ---</b>	<b>---</b>
<b>CSA 10-Weed Abatement</b>					
CSA 10-Weed Abatement	\$ 16,168	\$ ---	\$ 16,168	\$ ---	---
<b>Total CSA 10-Weed Abatement</b>	<b>\$ 16,168</b>	<b>\$ ---</b>	<b>\$ 16,168</b>	<b>\$ ---</b>	<b>---</b>
<b>CSA 16</b>					
CSA 16	\$ 129,367	\$ ---	\$ ---	\$ 129,367	---
<b>Total CSA 16</b>	<b>\$ 129,367</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 129,367</b>	<b>---</b>
<b>CSA 21 Road Maintenance</b>					
CSA 21 Road Maintenance	\$ 120,103	\$ ---	\$ ---	\$ 120,103	---
<b>Total CSA 21 Road Maintenance</b>	<b>\$ 120,103</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 120,103</b>	<b>---</b>
<b>CSA 21 Cooperative Road Construction</b>					
CSA 21 Cooperative Road Construction	\$ 33,899	\$ ---	\$ ---	\$ 33,899	---
<b>Total CSA 21 Cooperative Road Construction</b>	<b>\$ 33,899</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 33,899</b>	<b>---</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 13**

County Budget Act

Fund Balance  
Special Districts and Other Agencies  
Fiscal Year 2026-27

Actual	
Estimated	X

District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>CSA 21 Cooperative Road Debt Service</b>					
CSA 21 Cooperative Road Debt Service	\$ 66,129	\$ ---	\$ 66,129	\$ ---	\$ ---
<b>Total CSA 21 Cooperative Road Debt Service</b>	<b>\$ 66,129</b>	<b>\$ ---</b>	<b>\$ 66,129</b>	<b>\$ ---</b>	<b>\$ ---</b>
<b>CSA 22 Airport Area</b>					
CSA 22 Airport Area	\$ 94,426	\$ ---	\$ 18,615	\$ 75,815	\$ (4)
<b>Total CSA 22 Airport Area</b>	<b>\$ 94,426</b>	<b>\$ ---</b>	<b>\$ 18,615</b>	<b>\$ 75,815</b>	<b>\$ (4)</b>
<b>Nacimiento Water Project</b>					
Nacimiento Water Project	\$ 4,871,255	\$ ---	\$ ---	\$ 4,771,255	\$ 100,000
<b>Total Nacimiento Water Project</b>	<b>\$ 4,871,255</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 4,771,255</b>	<b>\$ 100,000</b>
<b>Flood Control Zone 3</b>					
Flood Control Zone 3	\$ 1,837,528	\$ ---	\$ ---	\$ ---	\$ 1,837,528
<b>Total Flood Control Zone 3</b>	<b>\$ 1,837,528</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,837,528</b>
<b>Salinas Dam</b>					
Salinas Dam	\$ 1,945,626	\$ ---	\$ ---	\$ 1,557,088	\$ 388,538
<b>Total Salinas Dam</b>	<b>\$ 1,945,626</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,557,088</b>	<b>\$ 388,538</b>
<b>State Water Contract Tax Fund</b>					
State Water Contract Tax Fund	\$ 13,335,295	\$ ---	\$ 10,950,084	\$ 2,000,000	\$ 385,211
<b>Total State Water Contract Tax Fund</b>	<b>\$ 13,335,295</b>	<b>\$ ---</b>	<b>\$ 10,950,084</b>	<b>\$ 2,000,000</b>	<b>\$ 385,211</b>
<b>State Water Project Contractor Fund</b>					
State Water Project Contractor Fund	\$ 4,051,151	\$ ---	\$ 1,963,315	\$ 350,000	\$ 1,737,836
<b>Total State Water Project Contractor Fund</b>	<b>\$ 4,051,151</b>	<b>\$ ---</b>	<b>\$ 1,963,315</b>	<b>\$ 350,000</b>	<b>\$ 1,737,836</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 13**

County Budget Act

Fund Balance  
Special Districts and Other Agencies  
Fiscal Year 2026-27

Actual	<input type="checkbox"/>
Estimated	<input checked="" type="checkbox"/>

District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>CSA 1-Nipomo Mesa</b>					
CSA 1-Nipomo Mesa	\$ 44,292	\$ ---	\$ ---	\$ ---	\$ 44,292
<b>Total CSA 1-Nipomo Mesa</b>	<b>\$ 44,292</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 44,292</b>
<b>CSA 1-A Galaxy Park</b>					
CSA 1-A Galaxy Park	\$ 260,885	\$ ---	\$ ---	\$ 230,707	\$ 30,178
<b>Total CSA 1-A Galaxy Park</b>	<b>\$ 260,885</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 230,707</b>	<b>\$ 30,178</b>
<b>CSA 1-B Nipomo Palms</b>					
CSA 1-B Nipomo Palms	\$ 421,181	\$ ---	\$ ---	\$ 406,486	\$ 14,695
<b>Total CSA 1-B Nipomo Palms</b>	<b>\$ 421,181</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 406,486</b>	<b>\$ 14,695</b>
<b>CSA 1-C Monte Verde</b>					
CSA 1-C Monte Verde	\$ 154,568	\$ ---	\$ ---	\$ 146,604	\$ 7,964
<b>Total CSA 1-C Monte Verde</b>	<b>\$ 154,568</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 146,604</b>	<b>\$ 7,964</b>
<b>CSA 1-D Black Lake</b>					
CSA 1-D Black Lake	\$ 630,767	\$ ---	\$ ---	\$ 608,000	\$ 22,767
<b>Total CSA 1-D Black Lake</b>	<b>\$ 630,767</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 608,000</b>	<b>\$ 22,767</b>
<b>CSA 1-F New Galaxy</b>					
CSA 1-F New Galaxy	\$ 61,653	\$ ---	\$ ---	\$ 21,963	\$ 39,690
<b>Total CSA 1-F New Galaxy</b>	<b>\$ 61,653</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 21,963</b>	<b>\$ 39,690</b>
<b>CSA 7-A</b>					
CSA 7-A	\$ 670,011	\$ ---	\$ ---	\$ 294,662	\$ 375,349
<b>Total CSA 7-A</b>	<b>\$ 670,011</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 294,662</b>	<b>\$ 375,349</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 13**

County Budget Act

Fund Balance  
Special Districts and Other Agencies  
Fiscal Year 2026-27

Actual	
Estimated	X

District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>CSA 9-I</b>					
CSA 9-I	\$ 49,335	\$ ---	\$ 45,339	\$ ---	\$ 3,996
<b>Total CSA 9-I</b>	<b>\$ 49,335</b>	<b>\$ ---</b>	<b>\$ 45,339</b>	<b>\$ ---</b>	<b>\$ 3,996</b>
<b>CSA 10-A Water</b>					
CSA 10-A Water	\$ 201,841	\$ ---	\$ ---	\$ 174,388	\$ 27,453
<b>Total CSA 10-A Water</b>	<b>\$ 201,841</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 174,388</b>	<b>\$ 27,453</b>
<b>CSA 10-Water Treatment</b>					
CSA 10-Water Treatment	\$ 253,341	\$ ---	\$ ---	\$ 352,058	\$ (98,717)
<b>Total CSA 10-Water Treatment</b>	<b>\$ 253,341</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 352,058</b>	<b>\$ (98,717)</b>
<b>CSA 12</b>					
CSA 12	\$ 193,175	\$ ---	\$ 98,944	\$ 344,063	\$ (249,832)
<b>Total CSA 12</b>	<b>\$ 193,175</b>	<b>\$ ---</b>	<b>\$ 98,944</b>	<b>\$ 344,063</b>	<b>\$ (249,832)</b>
<b>CSA 16 Water</b>					
CSA 16 Water	\$ 265,727	\$ ---	\$ 268,651	\$ ---	\$ (2,924)
<b>Total CSA 16 Water</b>	<b>\$ 265,727</b>	<b>\$ ---</b>	<b>\$ 268,651</b>	<b>\$ ---</b>	<b>\$ (2,924)</b>
<b>CSA 18</b>					
CSA 18	\$ 47,210	\$ ---	\$ ---	\$ ---	\$ 47,210
<b>Total CSA 18</b>	<b>\$ 47,210</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 47,210</b>
<b>CSA 23-Lighting Fund</b>					
CSA 23-Lighting Fund	\$ 211,374	\$ ---	\$ ---	\$ 211,196	\$ 178
<b>Total CSA 23-Lighting Fund</b>	<b>\$ 211,374</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 211,196</b>	<b>\$ 178</b>

**State Controller Schedules**

**County of San Luis Obispo**

**Schedule 13**

County Budget Act

Fund Balance

Special Districts and Other Agencies

Fiscal Year 2026-27

Actual	<input type="checkbox"/>
Estimated	<input checked="" type="checkbox"/>

District and Agency Name	Total Fund Balance June 30, 2026	Less: Obligated Fund Balances			Fund Balance Available June 30, 2026
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>CSA 23-Water</b>					
CSA 23-Water	\$ 295,288	\$ ---	\$ 182,599	\$ 82,520	\$ 30,169
<b>Total CSA 23-Water</b>	<b>\$ 295,288</b>	<b>\$ ---</b>	<b>\$ 182,599</b>	<b>\$ 82,520</b>	<b>\$ 30,169</b>
<b>Total Special Districts and Other Agencies</b>	<b>\$ 43,632,474</b>	<b>\$ ---</b>	<b>\$ 14,047,191</b>	<b>\$ 24,771,169</b>	<b>\$ 4,814,114</b>

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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>SLO County Flood Control and Water Conservation District</b>							
<i>SLO County Flood Control and Water Conservation District</i>							
Designated FB-Repairs/Emergency	\$ 3,100,000	\$ ---	\$ ---	\$ ---	\$ ---	3,100,000	
Designated FB-Project Seed	2,527,478	426,073	---	---	---	2,101,405	
<b>Total SLO County Flood Control and Water Conservation District</b>	<b>\$ 5,627,478</b>	<b>\$ 426,073</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>5,201,405</b>	
<b>Flood Control Zone 1-A</b>							
<i>Flood Control Zone 1-A</i>							
Designated FB-Future Creek	\$ 48,644	\$ 3,636	\$ ---	\$ ---	\$ ---	45,008	
<b>Total Flood Control Zone 1-A</b>	<b>\$ 48,644</b>	<b>\$ 3,636</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>45,008</b>	
<b>Flood Control Zone 4</b>							
<i>Flood Control Zone 4</i>							
Designated FB-Levee Repairs	\$ 26,518	\$ ---	\$ ---	\$ 3,400	\$ ---	29,918	
<b>Total Flood Control Zone 4</b>	<b>\$ 26,518</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 3,400</b>	<b>\$ ---</b>	<b>29,918</b>	
<b>Flood Control Zone 9</b>							
<i>Flood Control Zone 9</i>							
Designated FB-Major Improvements	\$ 4,785,113	\$ 549,070	\$ ---	\$ ---	\$ ---	4,236,043	
<b>Total Flood Control Zone 9</b>	<b>\$ 4,785,113</b>	<b>\$ 549,070</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>4,236,043</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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>Flood Control Zone 16</b>							
<b>Flood Control Zone 16</b>							
Designated FB-Repairs/Emergency	\$ 504,095	\$ ---	\$ ---	\$ 33,438	\$ ---	\$ 537,533	
<b>Total Flood Control Zone 16</b>	<b>\$ 504,095</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 33,438</b>	<b>\$ ---</b>	<b>\$ 537,533</b>	
<b>Flood Control Zone 18</b>							
<b>Flood Control Zone 18</b>							
Designated FB-Facilities	\$ 13,030	\$ 11,250	\$ ---	\$ ---	\$ ---	\$ 1,780	
<b>Total Flood Control Zone 18</b>	<b>\$ 13,030</b>	<b>\$ 11,250</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,780</b>	
<b>Nipomo Lighting Operations</b>							
<b>Nipomo Lighting Operations</b>							
Designated FB-Facilities	\$ 480,554	\$ ---	\$ ---	\$ 48,164	\$ ---	\$ 528,718	
<b>Total Nipomo Lighting Operations</b>	<b>\$ 480,554</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 48,164</b>	<b>\$ ---</b>	<b>\$ 528,718</b>	
<b>Nipomo Lighting Tract 1700</b>							
<b>Nipomo Lighting Tract 1700</b>							
Designated FB-Facilities	\$ 11,515	\$ ---	\$ ---	\$ 2,042	\$ ---	\$ 13,557	
<b>Total Nipomo Lighting Tract 1700</b>	<b>\$ 11,515</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 2,042</b>	<b>\$ ---</b>	<b>\$ 13,557</b>	
<b>Nipomo Lighting Tract 1747</b>							
<b>Nipomo Lighting Tract 1747</b>							
Designated FB-Facilities	\$ 64,166	\$ ---	\$ ---	\$ 18,863	\$ ---	\$ 83,029	
<b>Total Nipomo Lighting Tract 1747</b>	<b>\$ 64,166</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 18,863</b>	<b>\$ ---</b>	<b>\$ 83,029</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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>CSA 7</b>							
Designated FB-Future Projects	\$ 183,959	\$ ---	\$ ---	\$ 35,796	\$ ---	219,755	
<b>Total County Service Area 7</b>	<b>\$ 183,959</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 35,796</b>	<b>\$ ---</b>	<b>219,755</b>	
<b>County Service Area 7-B</b>							
<b>CSA 7-B</b>							
Designated FB-Facilities	\$ 86,515	\$ 5,875	\$ ---	\$ ---	\$ ---	80,640	
<b>Total County Service Area 7-B</b>	<b>\$ 86,515</b>	<b>\$ 5,875</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>80,640</b>	
<b>County Service Area 7-C</b>							
<b>CSA 7-C</b>							
Designated FB-General Purpose	\$ 26,735	\$ ---	\$ ---	\$ 20,930	\$ ---	47,665	
<b>Total County Service Area 7-C</b>	<b>\$ 26,735</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 20,930</b>	<b>\$ ---</b>	<b>47,665</b>	
<b>County Service Area 9 Coop Rd (Construction)</b>							
<b>CSA 9 Coop Road Fund</b>							
Designated FB-Road Improvements	\$ 13,656	\$ ---	\$ ---	\$ 534	\$ ---	14,190	
<b>Total County Service Area 9 Coop Rd (Construction)</b>	<b>\$ 13,656</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 534</b>	<b>\$ ---</b>	<b>14,190</b>	
<b>County Service Area 9 Coop Rd (Debt Service)</b>							
<b>CSA 9 Coop Road DSF</b>							
Designated FB-General Purpose	\$ 15,270	\$ ---	\$ ---	\$ 1,430	\$ ---	16,700	
Designated FB-Road Projects	21,308	---	---	---	---	21,308	
<b>Total County Service Area 9 Coop Rd (Debt Service)</b>	<b>\$ 36,578</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,430</b>	<b>\$ ---</b>	<b>38,008</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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>CSA 10-Parent with Lighting</b>							
<b>CSA 10-Parent with Lighting</b>							
Designated FB-Facilities	\$ 967,709	\$ 102,109	\$ ---	\$ ---	\$ ---	865,600	
Designated FB-General Purpose	---	---	---	---	---	---	
<b>Total CSA 10-Parent with Lighting</b>	<b>\$ 967,709</b>	<b>\$ 102,109</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>865,600</b>	
<b>CSA 10-Fire Protection</b>							
<b>CSA 10-Fire Protection</b>							
Designated FB-General Purpose	\$ 422,077	\$ 417,077	\$ ---	\$ ---	\$ ---	5,000	
<b>Total CSA 10-Fire Protection</b>	<b>\$ 422,077</b>	<b>\$ 417,077</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>5,000</b>	
<b>CSA 10- Weed Abatement</b>							
<b>CSA 10-Weed Abatement</b>							
General Reserves	\$ 16,168	\$ ---	\$ ---	\$ ---	\$ ---	16,168	
<b>Total CSA 10- Weed Abatement</b>	<b>\$ 16,168</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>16,168</b>	
<b>County Service Area 16</b>							
<b>CSA 16</b>							
Designated FB-Facilities	\$ 129,367	\$ 64,955	\$ ---	\$ ---	\$ ---	64,412	
Designated FB-General Purpose	---	---	---	---	---	---	
<b>Total County Service Area 16</b>	<b>\$ 129,367</b>	<b>\$ 64,955</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>64,412</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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 21</b>							
<b>CSA 21</b>							
Designated FB-Road Improvements	\$ 120,103	\$ ---	\$ ---	\$ 2,854	\$ ---	122,957	
<b>Total County Service Area 21</b>	<b>\$ 120,103</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 2,854</b>	<b>\$ ---</b>	<b>122,957</b>	
<b>County Service Area 21 Coop Rd Construction</b>							
<b>CSA 21 Coop Road Construction</b>							
Designated FB-Road Projects	\$ 33,899	\$ ---	\$ ---	\$ 1,331	\$ ---	35,230	
<b>Total County Service Area 21 Coop Rd Construction</b>	<b>\$ 33,899</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,331</b>	<b>\$ ---</b>	<b>35,230</b>	
<b>County Service Area 21 Coop Road Debt Service</b>							
<b>CSA 21 Coop Road DSF</b>							
Designated FB-General Purpose	\$ 66,129	\$ ---	\$ ---	\$ 2,593	\$ ---	68,722	
<b>Total County Service Area 21 Coop Road Debt Service</b>	<b>\$ 66,129</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 2,593</b>	<b>\$ ---</b>	<b>68,722</b>	
<b>County Service Area 22 - Airport Area</b>							
<b>CSA 22 Airport Area</b>							
Designated FB-General Purpose	\$ 18,615	\$ ---	\$ ---	\$ 2,402	\$ ---	21,017	
Designated FB-Nacimiento Water	75,815	---	---	---	---	75,815	
<b>Total County Service Area 22</b>	<b>\$ 94,430</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 2,402</b>	<b>\$ ---</b>	<b>96,832</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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>Salinas Dam</b>							
<b>Salinas Dam</b>							
Designated NA-Facilities	\$ 1,557,088	\$ ---	\$ ---	\$ 388,538	\$ ---	1,945,626	
<b>Total Salinas Dam</b>	<b>\$ 1,557,088</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 388,538</b>	<b>\$ ---</b>	<b>1,945,626</b>	
<b>State Water Contract Tax Fund</b>							
<b>State Water Contract Tax Fund</b>							
Designated NA-Water Contract	\$ 2,000,000	\$ ---	\$ ---	\$ ---	\$ ---	2,000,000	
Designated FB-General Purpose	10,950,084	---	---	171,953	---	11,122,037	
<b>Total State Water Contract Tax Fund</b>	<b>\$ 12,950,084</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 171,953</b>	<b>\$ ---</b>	<b>13,122,037</b>	
<b>State Water Project Contractor Fund</b>							
<b>State Water Project Contractor Fund</b>							
Designated NA-Facilities	\$ 350,000	\$ ---	\$ ---	\$ ---	\$ ---	350,000	
Designated FB-General Purpose	1,963,315	---	---	1,987,836	---	3,951,151	
<b>Total State Water Project Contractor Fund</b>	<b>\$ 2,313,315</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,987,836</b>	<b>\$ ---</b>	<b>4,301,151</b>	
<b>Nacimiento Water Project</b>							
<b>Nacimiento Water Project</b>							
Designated NA-Equipment Replacement	\$ 4,278,749	\$ ---	\$ ---	\$ 490,000	\$ ---	4,768,749	
Designated NA-Operations	492,506	---	---	12,000	---	504,506	
<b>Total Nacimiento Water Project</b>	<b>\$ 4,771,255</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 502,000</b>	<b>\$ ---</b>	<b>5,273,255</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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>Flood Control Zone 3</b>							
<b>Flood Control Zone 3</b>							
Designated NA-Equipment Replacement	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	
Designated NA-HCP	---	---	---	---	---	---	
Designated NA-Equipment	---	---	---	---	---	---	
Designated NA-District Funded Operations	---	---	---	1,925,225	---	1,925,225	
<b>Total Flood Control Zone 3</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,925,225</b>	<b>\$ ---</b>	<b>\$ 1,925,225</b>	
<b>County Service Area 1</b>							
<b>CSA 1-Nipomo Mesa</b>							
Designated NA-Facilities	\$ ---	\$ ---	\$ ---	\$ 27,708	\$ ---	\$ 27,708	
General Reserves	---	---	---	---	---	---	
<b>Total County Service Area 1</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 27,708</b>	<b>\$ ---</b>	<b>\$ 27,708</b>	
<b>County Service Area 1-A</b>							
<b>CSA 1-A Galaxy Park</b>							
Designated NA-Facilities	\$ 211,851	\$ ---	\$ ---	\$ 40,730	\$ ---	\$ 252,581	
Designated NA-Parkway Facility	18,856	---	---	---	---	18,856	
<b>Total County Service Area 1-A</b>	<b>\$ 230,707</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 40,730</b>	<b>\$ ---</b>	<b>\$ 271,437</b>	
<b>County Service Area 1-B</b>							
<b>CSA 1-B Nipomo Palms</b>							
Designated NA-Facilities	\$ 406,486	\$ ---	\$ ---	\$ 52,409	\$ ---	\$ 458,895	
<b>Total County Service Area 1-B</b>	<b>\$ 406,486</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 52,409</b>	<b>\$ ---</b>	<b>\$ 458,895</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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 1-C</b>							
<b>CSA 1-C Monte Verde</b>							
Designated NA-Facilities	\$ 146,604	\$ ---	\$ ---	\$ 18,535	\$ ---	\$ 165,139	
<b>Total County Service Area 1-C</b>	<b>\$ 146,604</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 18,535</b>	<b>\$ ---</b>	<b>\$ 165,139</b>	
<b>County Service Area 1-D</b>							
<b>CSA 1-D Black Lake</b>							
Designated NA-Facilities	\$ 608,000	\$ ---	\$ ---	\$ 92,688	\$ ---	\$ 700,688	
<b>Total County Service Area 1-D</b>	<b>\$ 608,000</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 92,688</b>	<b>\$ ---</b>	<b>\$ 700,688</b>	
<b>County Service Area 1-F</b>							
<b>CSA 1-F New Galaxy</b>							
Designated NA-Facilities	\$ 21,963	\$ ---	\$ ---	\$ 43,211	\$ ---	\$ 65,174	
<b>Total County Service Area 1-F</b>	<b>\$ 21,963</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 43,211</b>	<b>\$ ---</b>	<b>\$ 65,174</b>	
<b>County Service Area 7-A</b>							
<b>CSA 7-A</b>							
Designated NA-Facilities	\$ 294,662	\$ ---	\$ ---	\$ 66,301	\$ ---	\$ 360,963	
<b>Total County Service Area 7-A</b>	<b>\$ 294,662</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 66,301</b>	<b>\$ ---</b>	<b>\$ 360,963</b>	
<b>County Service Area 9-I</b>							
<b>CSA 9-I</b>							
Designated FB-General Purpose	\$ 45,339	\$ ---	\$ ---	\$ 8,934	\$ ---	\$ 54,273	
<b>Total County Service Area 9-I</b>	<b>\$ 45,339</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 8,934</b>	<b>\$ ---</b>	<b>\$ 54,273</b>	

State Controller Schedules		County of San Luis Obispo				Schedule 14	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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-A Water</b>							
<b>CSA 10-A Water</b>							
Designated NA-Equipment Replacement	\$ 5,000	\$ ---	\$ ---	\$ ---	\$ ---	\$ 5,000	
Designated Equipment Replacement USDA #20	34,678	---	---	---	---	34,678	
Designated NA-Loan Reserve Requirement	130,000	---	---	---	---	130,000	
Designated Loan Reserve – Loan #20	4,710	---	---	---	---	4,710	
Designated FB-General Purpose	---	---	---	30,044	---	30,044	
General Reserves	---	---	---	---	---	---	
<b>Total County Service Area 10-A Water</b>	<b>\$ 174,388</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 30,044</b>	<b>\$ ---</b>	<b>\$ 204,432</b>	
<b>County Service Area 10 - Water Treatment</b>							
<b>CSA 10-Water Treatment</b>							
Designated NA-Equipment	\$ 352,058	\$ 83,717	\$ ---	\$ ---	\$ ---	\$ 268,341	
Designated FB-General Purpose	---	---	---	---	---	---	
<b>Total County Service Area 10 - Water Treatment</b>	<b>\$ 352,058</b>	<b>\$ 83,717</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 268,341</b>	
<b>County Service Area 12</b>							
<b>CSA 12</b>							
Designated NA-Facilities	\$ 344,063	\$ 144,384	\$ ---	\$ ---	\$ ---	\$ 199,679	
Designated FB-General Purpose	98,944	---	---	---	---	98,944	
<b>Total County Service Area 12</b>	<b>\$ 443,007</b>	<b>\$ 144,384</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 298,623</b>	
<b>County Service Area 16 - Water</b>							

State Controller Schedules		County of San Luis Obispo				Schedule 14
County Budget Act		Special Districts and Other Agencies				
		Obligated Fund Balances				
		Fiscal Year 2026-27				
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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>CSA 16 Water</b>						
Designated NA-Facilities	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
Designated FB-General Purpose	268,651	200,650	---	---	---	68,001
General Reserves	---	---	---	---	---	---
<b>Total County Service Area 16 - Water</b>	<b>\$ 268,651</b>	<b>\$ 200,650</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 68,001</b>
<b>County Service Area 18</b>						
<b>CSA 18</b>						
Designated FB-General Purpose	\$ ---	\$ ---	\$ ---	\$ 319,285	\$ ---	\$ 319,285
<b>Total County Service Area 18</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 319,285</b>	<b>\$ ---</b>	<b>\$ 319,285</b>
<b>County Service Area 23 - Lighting</b>						
<b>CSA 23-Lighting</b>						
Designated NA-Facilities	\$ 211,196	\$ ---	\$ ---	\$ 22,625	\$ ---	\$ 233,821
Designated FB-General Purpose	---	---	---	---	---	---
<b>Total County Service Area 23 - Lighting</b>	<b>\$ 211,196</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 22,625</b>	<b>\$ ---</b>	<b>\$ 233,821</b>

<b>State Controller Schedules</b>		<b>County of San Luis Obispo</b>				<b>Schedule 14</b>	
County Budget Act		Special Districts and Other Agencies					
		Obligated Fund Balances					
		Fiscal Year 2026-27					
District and Agency Name	Obligated Fund Balances June 30, 2026	Decreases or Cancellations		Increases/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 23 - Water</b>							
<b>CSA 23-Water</b>							
Designated NA-Equipment Replacement	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---	
Designated NA-Loan Reserve Requirement	82,520	---	---	5,000	---	87,520	
Designated FB-General Purpose	182,599	122,427	---	---	---	60,172	
General Reserves	---	---	---	---	---	---	
<b>Total County Service Area 23 - Water</b>	<b>\$ 265,119</b>	<b>\$ 122,427</b>	<b>\$ ---</b>	<b>\$ 5,000</b>	<b>\$ ---</b>	<b>\$ 147,692</b>	
<b>Total Special Districts and Other Agencies</b>	<b>\$ 38,818,360</b>	<b>\$ 2,131,223</b>	<b>\$ ---</b>	<b>\$ 5,876,799</b>	<b>\$ ---</b>	<b>\$ 42,563,936</b>	

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 2026-27				
<b>SLO Flood Control Zone General (1300000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 14,809	\$ ---	\$ ---
Cancellations or Decrease of Reserves	---	---	426,073	---	---
Taxes	4,073,694	---	4,183,179	---	---
Revenue from Use of Money & Property	339,684	---	150,000	---	---
Intergovernmental Revenue	140,449	---	17,649	---	---
Other Revenues	104,397	---	---	---	---
Other Financing Sources	718,341	---	2,017,765	---	---
<b>Total Revenues</b>	<b>\$ 5,376,565</b>	<b>\$ ---</b>	<b>\$ 6,809,475</b>	<b>\$ ---</b>	<b>\$ ---</b>
Other Charges	\$ 6,772,412	\$ ---	\$ 6,245,093	\$ ---	\$ ---
Services and Supplies	635,134	---	564,382	---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 7,407,546</b>	<b>\$ ---</b>	<b>\$ 6,809,475</b>	<b>\$ ---</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 2,030,981</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>Flood Control Zone 1 (1300500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$(97,769)	---
Taxes	101,701			107,632	---
Revenue from Use of Money & Property	\$(33,275)			---	---
Intergovernmental Revenue	1,319,044			442	---
Charges for Current Services	592,573			625,199	---
Other Revenues	1,216			1,123	---
Other Financing Sources	4,752,231			550,000	---
<b>Total Revenues</b>	<b>\$ 6,733,490</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,186,627</b>	<b>---</b>
Other Charges	\$ 1,256,275	\$ ---	\$ ---	\$ 432,169	---
Services and Supplies	366,621			754,458	---
<b>Capital Assets</b>					
Cap Out - Structures and Improvements	\$ 6,670,116	\$ ---	\$ ---	\$ ---	---
<b>Total Capital Assets</b>	<b>\$ 6,670,116</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>
<b>Total Expenditures and Appropriations</b>	<b>\$ 8,293,011</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,186,627</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ 1,559,521</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>Flood Control Zone 1-A (1301000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Cancellations or Decrease of Reserves	\$ ---	\$ ---	\$ 3,636	\$ ---	\$ ---
Taxes	24,567	---	25,545	---	---
Revenue from Use of Money & Property	1,606	---	1,000	---	---
Intergovernmental Revenue	109	---	105	---	---
Charges for Current Services	19,075	---	20,108	---	---
Other Revenues	118	---	---	---	---
<b>Total Revenues</b>	<b>\$ 45,474</b>	<b>\$ ---</b>	<b>\$ 50,394</b>	<b>\$ ---</b>	<b>\$ ---</b>
Other Charges	\$ 100,391	\$ ---	\$ 50,394	\$ ---	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 100,391</b>	<b>\$ ---</b>	<b>\$ 50,394</b>	<b>\$ ---</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 54,917</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>Flood Control Zone 4 (1301500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue from Use of Money & Property	\$ 936	\$ ---	\$ 500	\$ ---	\$ ---
Charges for Current Services	3,273	---	3,343	---	---
Other Financing Sources	---	---	12,500	---	---
<b>Total Revenues</b>	<b>\$ 4,209</b>	<b>\$ ---</b>	<b>\$ 16,343</b>	<b>\$ ---</b>	<b>\$ ---</b>
Other Charges	\$ 2,887	\$ ---	\$ 4,543	\$ ---	\$ ---
Services and Supplies	8,355	---	8,400	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 3,400	\$ ---	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 11,242</b>	<b>\$ ---</b>	<b>\$ 16,343</b>	<b>\$ ---</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 7,033</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>Flood Control Zone 9 (1302000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	(6) \$	---
Cancellations or Decrease of Reserves	---	---	---	549,070	---
Taxes	872,225	---	---	940,683	---
Revenue from Use of Money & Property	225,458	---	---	180,000	---
Intergovernmental Revenue	3,856	---	---	3,881	---
Other Revenues	4,252	---	---	4,248	---
<b>Total Revenues</b>	<b>\$ 1,105,791</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,677,876</b>	<b>---</b>
Other Charges	\$ 199,004	\$ ---	\$ ---	459,876	---
Services and Supplies	609,931	---	---	1,218,000	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 808,935</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,677,876</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (296,855)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

**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 2026-27

**Flood Control Zone 16 (1302500000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
		Actual	Estimated X		
1	2	3		4	5
Taxes	\$ 37,612	\$ ---		\$ 40,406	---
Revenue from Use of Money & Property	17,087	---		15,000	---
Charges for Current Services	10,704	---		10,704	---
Other Revenues	1	---		---	---
Other Financing Sources	---	---		20,500	---
<b>Total Revenues</b>	<b>\$ 65,405</b>	<b>\$ ---</b>		<b>\$ 86,610</b>	<b>---</b>
Other Charges	\$ 35,469	\$ ---		\$ 34,665	---
Services and Supplies	---	---		18,507	---
New or Increases to Reserves	\$ ---	\$ ---		\$ 33,438	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 35,469</b>	<b>\$ ---</b>		<b>\$ 86,610</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (29,936)</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>---</b>

**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 2026-27

**Flood Control Zone 18 (1303000000)**

Detail by Revenue Category and Expenditure Object	2024-25	2025-26		2026-27	2026-27
	Actual	Actual	Estimated X	Recommended	Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---		\$ 3,405	\$ ---
Cancellations or Decrease of Reserves	---	---		11,250	---
Revenue from Use of Money & Property	1,702			---	---
Charges for Current Services	9,405			9,405	---
Other Revenues	6			---	---
Other Financing Sources	---			4,014	---
<b>Total Revenues</b>	<b>\$ 11,113</b>	<b>\$ ---</b>		<b>\$ 28,074</b>	<b>\$ ---</b>
Other Charges	\$ 38,265	\$ ---		\$ 24,320	\$ ---
Services and Supplies	---			3,754	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 38,265</b>	<b>\$ ---</b>		<b>\$ 28,074</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 27,152</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>\$ ---</b>

**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 2026-27

**Nipomo Lighting (1400000000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$ ---	\$ ---	\$ 21,029	\$ ---
Taxes	48,752		51,234	---
Revenue from Use of Money & Property	17,138		12,703	---
Intergovernmental Revenue	215		211	---
Other Revenues	271		271	---
<b>Total Revenues</b>	<b>\$ 66,378</b>	<b>\$ ---</b>	<b>\$ 85,448</b>	<b>\$ ---</b>
Other Charges	\$ 29,934	\$ ---	\$ 6,993	\$ ---
Services and Supplies	5,823		30,291	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 48,164	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 35,757</b>	<b>\$ ---</b>	<b>\$ 85,448</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (30,620)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>Nipomo Lighting-Tract 1700 (1400000100)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	1,965	---
Taxes	---	---	---	2,580	---
Revenue from Use of Money & Property	427	---	---	401	---
Charges for Current Services	2,480	---	---	---	---
<b>Total Revenues</b>	<b>\$ 2,908</b>	<b>\$ ---</b>	<b>\$ 4,946</b>	<b>\$ ---</b>	<b>---</b>
Other Charges	\$ 1,547	\$ ---	\$ 1,392	\$ ---	---
Services and Supplies	---	---	1,512	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,042	\$ ---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,547</b>	<b>\$ ---</b>	<b>\$ 4,946</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (1,360)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>Nipomo Lighting-Tract 1747 (1400000200)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	8,435	\$ ---
Revenue from Use of Money & Property	2,093			3,699	---
Charges for Current Services	10,283			10,908	---
<b>Total Revenues</b>	<b>\$ 12,377</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>23,042</b>	<b>\$ ---</b>
Other Charges	\$ 2,873	\$ ---	\$ ---	1,445	\$ ---
Services and Supplies	---			2,734	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	18,863	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 2,873</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>23,042</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (9,504)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 7 (1500500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 7,394	\$ ---
Taxes	73,993			77,538	---
Revenue from Use of Money & Property	4,937			5,284	---
Intergovernmental Revenue	327			320	---
Other Revenues	324			324	---
<b>Total Revenues</b>	<b>\$ 79,582</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 90,860</b>	<b>\$ ---</b>
Other Charges	\$ 52,325	\$ ---	\$ ---	\$ 55,064	\$ ---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 35,796	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 52,325</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 90,860</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (27,257)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 7-B (1501000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ 13,686	\$ ---	---
Cancellations or Decrease of Reserves	---	---	5,875	---	---
Taxes	48,230	---	47,829	---	---
Revenue from Use of Money & Property	12,507	---	11,006	---	---
Intergovernmental Revenue	213	---	213	---	---
Other Revenues	299	---	299	---	---
<b>Total Revenues</b>	<b>\$ 61,248</b>	<b>\$ ---</b>	<b>\$ 78,908</b>	<b>\$ ---</b>	<b>---</b>
Other Charges	\$ 29,280	\$ ---	7,000	\$ ---	---
Services and Supplies	---	---	71,908	---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 29,280</b>	<b>\$ ---</b>	<b>\$ 78,908</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (31,968)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 7-C (1501100000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 99,589	\$ ---
Revenue from Use of Money & Property	2,855			2,768	---
Charges for Current Services	43,816			45,130	---
<b>Total Revenues</b>	<b>\$ 46,671</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 147,487</b>	<b>\$ ---</b>
Other Charges	\$ 3,635	\$ ---	\$ ---	\$ 86,497	\$ ---
Services and Supplies	---			40,060	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 20,930	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 3,635</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 147,487</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (43,035)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

**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 2026-27

**CSA 9 Coop Roads Construction (1505000000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue from Use of Money & Property	\$ 329	\$ ---	\$ 534	\$ ---
<b>Total Revenues</b>	<b>\$ 329</b>	<b>\$ ---</b>	<b>\$ 534</b>	<b>\$ ---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ 534	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 534</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (329)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

**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 2026-27

**CSA 9 Coop Roads Debt Service Fund (1505001000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
		Actual	Estimated X		
1	2	3		4	5
Revenue from Use of Money & Property	\$ 882	\$ ---		\$ 1,430	---
<b>Total Revenues</b>	<b>\$ 882</b>	<b>\$ ---</b>		<b>\$ 1,430</b>	<b>---</b>
New or Increases to Reserves	\$ ---	\$ ---		\$ 1,430	---
<b>Total Expenditures and Appropriations</b>	<b>\$ ---</b>	<b>\$ ---</b>		<b>\$ 1,430</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (882)</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 10-Parent Lighting Fund (1502000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ ---	---
Cancellations or Decrease of Reserves	---	---	---	102,109	---
Taxes	354,259	---	---	378,523	---
Revenue from Use of Money & Property	44,848	---	---	35,000	---
Intergovernmental Revenue	---	---	---	1,564	---
Other Revenues	1,123	---	---	1,123	---
<b>Total Revenues</b>	<b>\$ 400,432</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 518,319</b>	<b>---</b>
Other Charges	\$ 39,732	\$ ---	\$ ---	489,439	---
Services and Supplies	---	---	---	28,880	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 39,732</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 518,319</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (360,700)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 10-Fire Protection (1502005000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Cancellations or Decrease of Reserves	\$ ---	\$ ---	\$ ---	\$ 417,077	\$ ---
Taxes	800,178			854,077	---
Revenue from Use of Money & Property	27,741			15,000	---
Intergovernmental Revenue	2,016			2,019	---
Other Revenues	1,452			1,452	---
<b>Total Revenues</b>	<b>\$ 831,386</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,289,625</b>	<b>\$ ---</b>
NONE	\$ 757,432	\$ ---	\$ ---	\$ ---	\$ ---
Other Charges	24,614			43,109	---
Services and Supplies	---			1,246,516	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 782,046</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,289,625</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (49,340)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 10-Weed Abatement (1502010000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue from Use of Money & Property	\$ 595	\$ ---	\$ 1,200	\$ ---	---
Other Revenues	2,400	---	1,200	---	---
<b>Total Revenues</b>	<b>\$ 2,995</b>	<b>\$ ---</b>	<b>\$ 2,400</b>	<b>\$ ---</b>	<b>---</b>
NONE	\$ 58	\$ ---	\$ ---	\$ ---	---
Other Charges	570	---	1,262	---	---
Services and Supplies	---	---	1,138	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ ---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 628</b>	<b>\$ ---</b>	<b>\$ 2,400</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (2,367)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 16 (1502500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Cancellations or Decrease of Reserves	\$ ---	\$ ---	\$ 64,955	\$ ---	---
Taxes	53,956	---	56,942	---	---
Revenue from Use of Money & Property	10,922	---	10,000	---	---
Intergovernmental Revenue	239	---	235	---	---
Other Revenues	244	---	244	---	---
<b>Total Revenues</b>	<b>\$ 65,361</b>	<b>\$ ---</b>	<b>\$ 132,376</b>	<b>\$ ---</b>	<b>---</b>
Other Charges	\$ 6,618	\$ ---	\$ 126,906	\$ ---	---
Services and Supplies	---	---	5,470	---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 6,618</b>	<b>\$ ---</b>	<b>\$ 132,376</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (58,743)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 21 (1503500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Revenue from Use of Money & Property	\$ 3,543	\$ ---	\$ 4,907	\$ ---	---
Charges for Current Services	4,086	---	4,061	---	---
Other Financing Sources	---	---	78,038	---	---
<b>Total Revenues</b>	<b>\$ 7,629</b>	<b>\$ ---</b>	<b>\$ 87,006</b>	<b>\$ ---</b>	<b>---</b>
Other Charges	\$ 92,815	\$ ---	\$ 84,052	\$ ---	---
Services and Supplies	39,025	---	100	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 2,854	\$ ---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 131,840</b>	<b>\$ ---</b>	<b>\$ 87,006</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ 124,211</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

**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 2026-27

**CSA 21 Coop Road Construction Fund (1504500000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
		Actual	Estimated X		
1	2	3		4	5
Revenue from Use of Money & Property	\$ 816	\$ ---		\$ 1,331	---
<b>Total Revenues</b>	<b>\$ 816</b>	<b>\$ ---</b>		<b>\$ 1,331</b>	<b>---</b>
New or Increases to Reserves	\$ ---	\$ ---		\$ 1,331	---
<b>Total Expenditures and Appropriations</b>	<b>\$ ---</b>	<b>\$ ---</b>		<b>\$ 1,331</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (816)</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>---</b>

**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 2026-27

**CSA 21 Coop Road Debt Service Fund (1504501000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
		Actual	Estimated X		
1	2	3		4	5
Taxes	\$ 10,781	\$ ---		\$ ---	---
Revenue from Use of Money & Property	1,206	---		2,593	---
<b>Total Revenues</b>	<b>\$ 11,987</b>	<b>\$ ---</b>		<b>\$ 2,593</b>	<b>---</b>
Other Charges	\$ 324	\$ ---		\$ ---	---
New or Increases to Reserves	\$ ---	\$ ---		\$ 2,593	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 324</b>	<b>\$ ---</b>		<b>\$ 2,593</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (11,663)</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>---</b>

**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 2026-27

**CSA 22 Airport Area (1504000000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
		Actual	Estimated X		
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---		\$ (4)	---
Revenue from Use of Money & Property	3,385			3,000	---
<b>Total Revenues</b>	<b>\$ 3,385</b>	<b>\$ ---</b>		<b>\$ 2,996</b>	<b>---</b>
Other Charges	\$ 92	\$ ---		\$ 594	---
New or Increases to Reserves	\$ ---	\$ ---		\$ 2,402	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 92</b>	<b>\$ ---</b>		<b>\$ 2,996</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (3,293)</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>Nacimiento Water Operating (2200002000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	100,000	\$ ---
Revenue from Use of Money & Property	940,219			331,711	---
Charges for Current Services	15,937,850			19,621,031	---
<b>Total Revenues</b>	<b>\$ 16,878,069</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>20,052,742</b>	<b>\$ ---</b>
Other Charges	\$ 14,837,722	\$ ---	\$ ---	14,771,482	\$ ---
Services and Supplies	2,049,054			4,579,260	---
<b>Capital Assets</b>					
Cap Out - Infrastructure	\$ ---	\$ ---	\$ ---	100,000	\$ ---
Cap Out - Structures and Improvements	457,689			100,000	---
<b>Total Capital Assets</b>	<b>\$ 457,689</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>200,000</b>	<b>\$ ---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	502,000	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 17,344,465</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>20,052,742</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 466,396</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>	<b>\$ ---</b>

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 2026-27				
<b>Flood Control Zone 3 (2200500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 1,837,528	\$ ---
Cancellations or Decrease of Reserves	---	---	---	---	---
Taxes	460,642	---	---	466,937	---
Revenue from Use of Money & Property	172,974	---	---	55,400	---
Intergovernmental Revenue	7,616	---	---	2,026	---
Charges for Current Services	7,942,096	---	---	9,487,594	---
Other Revenues	2,099	---	---	---	---
<b>Total Revenues</b>	<b>\$ 8,585,427</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 11,849,485</b>	<b>\$ ---</b>
Other Charges	\$ 8,223,937	\$ ---	\$ ---	\$ 7,588,770	\$ ---
Services and Supplies	3,673,552	---	---	2,335,490	---
<b>Capital Assets</b>					
Cap Out - Equipment	\$ 164,539	\$ ---	\$ ---	\$ ---	\$ ---
Cap Out - Structures and Improvements	42,724	---	---	---	---
<b>Total Capital Assets</b>	<b>\$ 207,263</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 1,925,225	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 12,104,752</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 11,849,485</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 3,519,325</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>Salinas Dam (2300000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 388,538	\$ ---	---
Revenue from Use of Money & Property	147,082	---	113,572	---	---
Intergovernmental Revenue	126,549	---	---	---	---
Charges for Current Services	1,858,354	---	2,513,448	---	---
Other Revenues	3,150	---	161,750	---	---
<b>Total Revenues</b>	<b>\$ 2,135,135</b>	<b>\$ ---</b>	<b>\$ 3,177,308</b>	<b>\$ ---</b>	<b>---</b>
Other Charges	\$ 1,471,849	\$ ---	\$ 1,207,348	\$ ---	---
Services and Supplies	335,660	---	1,581,422	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 388,538	\$ ---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,807,509</b>	<b>\$ ---</b>	<b>\$ 3,177,308</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (327,626)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>State Water Contract Tax Fund (2300500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 385,211	\$ ---	---
Taxes	2,875,146	---	3,018,903	---	---
Revenue from Use of Money & Property	293,518	---	375,000	---	---
Intergovernmental Revenue	12,352	---	12,797	---	---
Charges for Current Services	6,009,999	---	1,191,035	---	---
Other Revenues	529,638	---	---	---	---
<b>Total Revenues</b>	<b>\$ 9,720,654</b>	<b>\$ ---</b>	<b>\$ 4,982,946</b>	<b>\$ ---</b>	<b>---</b>
Other Charges	\$ 273,371	\$ ---	\$ 321,251	\$ ---	---
Services and Supplies	3,726,876	---	4,489,742	---	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 171,953	\$ ---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 4,000,246</b>	<b>\$ ---</b>	<b>\$ 4,982,946</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (5,720,407)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>State Water Project (2300501000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 1,737,836	\$ ---	\$ ---
Revenue from Use of Money & Property	462,311		450,000		
Intergovernmental Revenue	8,019		---		
Charges for Current Services	6,492,093		10,062,794		
Other Revenues	(115,359)		---		
<b>Total Revenues</b>	<b>\$ 6,847,064</b>	<b>\$ ---</b>	<b>\$ 12,250,630</b>	<b>\$ ---</b>	<b>\$ ---</b>
Other Charges	\$ 1,395,307	\$ ---	\$ 1,105,521	\$ ---	\$ ---
Services and Supplies	4,630,575		8,782,273		
<b>Capital Assets</b>					
Cap Out - Infrastructure	\$ 298,534	\$ ---	\$ ---	\$ ---	\$ ---
Cap Out - Structures and Improvements	\$ ---	\$ ---	\$ 375,000	\$ ---	\$ ---
<b>Total Capital Assets</b>	<b>\$ 298,534</b>	<b>\$ ---</b>	<b>\$ 375,000</b>	<b>\$ ---</b>	<b>\$ ---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ 1,987,836	\$ ---	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 6,324,415</b>	<b>\$ ---</b>	<b>\$ 12,250,630</b>	<b>\$ ---</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (522,649)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

**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 2026-27

**CSA 1-Nipomo Mesa (2500000000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$ ---	\$ ---	\$ 44,292	\$ ---
Taxes	12,932	---	14,003	---
Revenue from Use of Money & Property	992	---	604	---
Intergovernmental Revenue	57	---	58	---
Charges for Current Services	168,987	---	193,442	---
Other Revenues	77	---	74	---
Other Financing Sources	15,680	---	---	---
<b>Total Revenues</b>	<b>\$ 198,724</b>	<b>\$ ---</b>	<b>\$ 252,473</b>	<b>\$ ---</b>
Other Charges	\$ 205,679	\$ ---	\$ 56,434	\$ ---
Services and Supplies	262	---	168,331	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 27,708	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 205,941</b>	<b>\$ ---</b>	<b>\$ 252,473</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 7,217</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 1-A Galaxy Park (2500001000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 30,178	\$ ---
Taxes	51,147			54,660	---
Revenue from Use of Money & Property	9,172			7,006	---
Intergovernmental Revenue	226			225	---
Charges for Current Services	214,507			248,992	---
Other Revenues	315			315	---
<b>Total Revenues</b>	<b>\$ 275,367</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 341,376</b>	<b>\$ ---</b>
Other Charges	\$ 246,653	\$ ---	\$ ---	\$ 44,965	\$ ---
Services and Supplies	262			230,681	---
<b>Capital Assets</b>					
Cap Out - Equipment	\$ ---	\$ ---	\$ ---	\$ 25,000	\$ ---
<b>Total Capital Assets</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 25,000</b>	<b>\$ ---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 40,730	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 246,915</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 341,376</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (28,453)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

**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 2026-27

**CSA 1-B Nipomo Palms (2500002000)**

Detail by Revenue Category and Expenditure Object	2024-25	2025-26		2026-27	2026-27
	Actual	Actual	Estimated X	Recommended	Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---		\$ 14,695	\$ ---
Taxes	30,690			32,214	---
Revenue from Use of Money & Property	13,569			11,853	---
Intergovernmental Revenue	136			133	---
Other Revenues	162			162	---
<b>Total Revenues</b>	<b>\$ 44,556</b>	<b>\$ ---</b>		<b>\$ 59,057</b>	<b>\$ ---</b>
Other Charges	\$ 5,396	\$ ---		\$ 3,818	\$ ---
Services and Supplies	---			2,830	---
New or Increases to Reserves	\$ ---	\$ ---		\$ 52,409	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,396</b>	<b>\$ ---</b>		<b>\$ 59,057</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (39,160)</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>\$ ---</b>

**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 2026-27

**CSA 1-C Monte Verde (2500003000)**

Detail by Revenue Category and Expenditure Object	2024-25	2025-26		2026-27	2026-27
	Actual	Actual	Estimated X	Recommended	Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---		\$ 7,964	---
Taxes	12,696			13,184	---
Revenue from Use of Money & Property	5,109			4,414	---
Intergovernmental Revenue	56			54	---
Other Revenues	59			59	---
<b>Total Revenues</b>	<b>\$ 17,920</b>	<b>\$ ---</b>		<b>\$ 25,675</b>	<b>---</b>
Other Charges	\$ 5,971	\$ ---		\$ 3,733	---
Services and Supplies	---			3,407	---
New or Increases to Reserves	\$ ---	\$ ---		\$ 18,535	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,971</b>	<b>\$ ---</b>		<b>\$ 25,675</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (11,949)</b>	<b>\$ ---</b>		<b>\$ ---</b>	<b>---</b>

**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 2026-27

**CSA 1-D Black Lake (2500004000)**

Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3	4	5
Fund Balance Available	\$ ---	\$ ---	\$ 22,767	\$ ---
Taxes	56,251	---	61,323	---
Revenue from Use of Money & Property	19,531	---	17,375	---
Intergovernmental Revenue	249	---	253	---
Other Revenues	239	---	239	---
Other Financing Sources	165	---	160	---
<b>Total Revenues</b>	<b>\$ 76,434</b>	<b>\$ ---</b>	<b>\$ 102,117</b>	<b>\$ ---</b>
Other Charges	\$ 5,136	\$ ---	\$ 5,808	\$ ---
Services and Supplies	---	---	3,621	---
New or Increases to Reserves	\$ ---	\$ ---	\$ 92,688	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 5,136</b>	<b>\$ ---</b>	<b>\$ 102,117</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (71,298)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27					
CSA 1-F New Galaxy (2500005000)					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 39,690	\$ ---
Revenue from Use of Money & Property	1,549			1,784	---
Charges for Current Services	74,889			88,499	---
<b>Total Revenues</b>	<b>\$ 76,438</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 129,973</b>	<b>\$ ---</b>
Other Charges	\$ 66,264	\$ ---	\$ ---	\$ 24,437	\$ ---
Services and Supplies	---	---	---	62,325	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 43,211	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 66,264</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 129,973</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (10,173)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 7-A (2500500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 375,349	\$ ---
Taxes	321,819			338,568	---
Revenue from Use of Money & Property	8,544			8,952	---
Intergovernmental Revenue	46,049			1,397	---
Charges for Current Services	548,894			777,227	---
Other Revenues	1,365			1,333	---
Other Financing Sources	1,210,043			50,000	---
<b>Total Revenues</b>	<b>\$ 2,136,714</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,552,826</b>	<b>\$ ---</b>
Other Charges	\$ 1,194,875	\$ ---	\$ ---	\$ 973,047	\$ ---
Services and Supplies	5,439			178,478	---
<b>Capital Assets</b>					
Cap Out - Equipment	\$ ---	\$ ---	\$ ---	\$ 25,000	\$ ---
Cap Out - Infrastructure	---			300,000	---
Cap Out - Structures and Improvements	539,272			10,000	---
<b>Total Capital Assets</b>	<b>\$ 539,272</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 335,000</b>	<b>\$ ---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 66,301	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,739,586</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,552,826</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (397,128)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
CSA 9-I (2501000000)					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 3,996	\$ ---
Taxes	40,594			43,185	---
Revenue from Use of Money & Property	2,017			1,514	---
<b>Total Revenues</b>	<b>\$ 42,611</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 48,695</b>	<b>---</b>
Other Charges	\$ 35,638	\$ ---	\$ ---	\$ 39,761	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 8,934	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 35,638</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 48,695</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (6,974)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 10-Water-Ops (2501500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ 27,453	\$ ---
Taxes	107,671			114,055	---
Revenue from Use of Money & Property	30,511			8,000	---
Intergovernmental Revenue	477			471	---
Charges for Current Services	1,072,941			1,100,749	---
Other Revenues	516			1,088	---
<b>Total Revenues</b>	<b>\$ 1,212,115</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,251,816</b>	<b>\$ ---</b>
Other Charges	\$ 1,164,330	\$ ---	\$ ---	\$ 1,183,017	\$ ---
Services and Supplies	370			38,755	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ 30,044	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,164,699</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,251,816</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (47,416)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

<b>State Controller Schedules</b>	<b>County of San Luis Obispo</b>			<b>Schedule 15</b>	
County Budget Act	Special Districts and Other Agencies Summary				
	Financing Sources and Uses by Budget Unit by Object				
	Fiscal Year 2026-27				
<b>CSA 10-Water-Cap Out (2501500200)</b>					
<b>Detail by Revenue Category and Expenditure Object</b>	<b>2024-25 Actual</b>	<b>2025-26 Actual Estimated X</b>	<b>2026-27 Recommended</b>	<b>2026-27 Adopted by the Board of Supervisors</b>	
1	2	3	4	5	
Other Financing Sources	\$ 101,897	\$ ---	\$ ---	\$ ---	---
<b>Total Revenues</b>	<b>\$ 101,897</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>
<b>Capital Assets</b>					
Cap Out - Structures and Improvements	\$ 101,897	\$ ---	\$ ---	\$ ---	---
<b>Total Capital Assets</b>	<b>\$ 101,897</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>
<b>Total Expenditures and Appropriations</b>	<b>\$ 101,897</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 10-Water Treatment (2501501000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ (98,717)	\$ ---
Cancellations or Decrease of Reserves	---	---	---	83,717	---
Revenue from Use of Money & Property	16,139	---	---	15,000	---
Charges for Current Services	1,159,754	---	---	1,184,054	---
Other Revenues	(97,273)	---	---	---	---
Other Financing Sources	3,269	---	---	480,116	---
<b>Total Revenues</b>	<b>\$ 1,081,889</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,664,170</b>	<b>\$ ---</b>
Other Charges	\$ 920,977	\$ ---	\$ ---	\$ 859,612	\$ ---
Services and Supplies	147,369	---	---	324,442	---
<b>Capital Assets</b>					
Cap Out - Infrastructure	\$ 3,269	\$ ---	\$ ---	\$ 365,116	\$ ---
Cap Out - Structures and Improvements	---	---	---	115,000	---
<b>Total Capital Assets</b>	<b>\$ 3,269</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 480,116</b>	<b>\$ ---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	\$ ---	\$ ---
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,071,615</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,664,170</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (10,274)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 12 (2502000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	\$ (249,832)	\$ ---
Cancellations or Decrease of Reserves	---	---	---	144,384	---
Taxes	28,422	---	---	27,316	---
Revenue from Use of Money & Property	16,622	---	---	17,000	---
Intergovernmental Revenue	112	---	---	113	---
Charges for Current Services	811,386	---	---	1,234,640	---
Other Revenues	8,671	---	---	---	---
Other Financing Sources	183,880	---	---	---	---
<b>Total Revenues</b>	<b>\$ 1,044,388</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,173,621</b>	<b>\$ ---</b>
Other Charges	\$ 802,069	\$ ---	\$ ---	190,856	\$ ---
Services and Supplies	---	---	---	982,765	---
<b>Capital Assets</b>					
Cap Out - Structures and Improvements	\$ 250,111	\$ ---	\$ ---	\$ ---	\$ ---
<b>Total Capital Assets</b>	<b>\$ 250,111</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,052,180</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ 1,173,621</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ 3,087</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 16 Water (2502500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	(2,924)	\$ ---
Cancellations or Decrease of Reserves	---	---	---	200,650	---
Revenue from Use of Money & Property	7,909	---	---	3,000	---
Intergovernmental Revenue	301,846	---	---	---	---
Charges for Current Services	446,291	---	---	457,335	---
Other Revenues	96	---	---	100	---
Other Financing Sources	466,825	---	---	125,000	---
<b>Total Revenues</b>	<b>\$ 1,222,967</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>783,161</b>	<b>\$ ---</b>
Other Charges	\$ 458,090	\$ ---	\$ ---	486,540	\$ ---
Services and Supplies	436	---	---	116,621	---
<b>Capital Assets</b>					
Cap Out - Equipment	\$ ---	\$ ---	\$ ---	50,000	\$ ---
Cap Out - Structures and Improvements	726,755	---	---	130,000	---
<b>Total Capital Assets</b>	<b>\$ 726,755</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>180,000</b>	<b>\$ ---</b>
<b>Total Expenditures and Appropriations</b>	<b>\$ 1,185,281</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>783,161</b>	<b>\$ ---</b>
<b>Net Costs</b>	<b>\$ (37,687)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>	<b>\$ ---</b>

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 2026-27				
<b>CSA 18 (2503000000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$ ---	\$ ---	\$ 47,210	\$ ---	---
Revenue from Use of Money & Property	4,685	---	---	---	---
Charges for Current Services	807,460	---	1,501,752	---	---
Other Revenues	10,000	---	---	---	---
<b>Total Revenues</b>	<b>\$ 822,145</b>	<b>\$ ---</b>	<b>\$ 1,548,962</b>	<b>\$ ---</b>	<b>---</b>
Other Charges	\$ 969,344	\$ ---	\$ 683,017	\$ ---	---
Services and Supplies	2,344	---	346,660	---	---
<b>Capital Assets</b>					
Cap Out - Equipment	\$ 8,906	\$ ---	\$ 25,000	\$ ---	---
Cap Out - Infrastructure	---	---	150,000	---	---
<b>Total Capital Assets</b>	<b>\$ 8,906</b>	<b>\$ ---</b>	<b>\$ 175,000</b>	<b>\$ ---</b>	<b>---</b>
New or Increases to Reserves	\$ ---	\$ ---	\$ 319,285	\$ ---	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 980,594</b>	<b>\$ ---</b>	<b>\$ 1,548,962</b>	<b>\$ ---</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ 105,207</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>

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 2026-27				
<b>CSA 23-Parent Fund (2503500000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X		2026-27 Recommended	2026-27 Adopted by the Board of Supervisors
1	2	3		4	5
Fund Balance Available	\$ ---	\$ ---	\$ ---	178	---
Taxes	35,238			37,740	---
Revenue from Use of Money & Property	2,854			3,500	---
Intergovernmental Revenue	155			155	---
Other Revenues	477			520	---
<b>Total Revenues</b>	<b>\$ 38,724</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>42,093</b>	<b>---</b>
Other Charges	\$ 14,591	\$ ---	\$ ---	6,046	---
Services and Supplies	200			13,422	---
New or Increases to Reserves	\$ ---	\$ ---	\$ ---	22,625	---
<b>Total Expenditures and Appropriations</b>	<b>\$ 14,791</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>42,093</b>	<b>---</b>
<b>Net Costs</b>	<b>\$ (23,934)</b>	<b>\$ ---</b>	<b>\$ ---</b>	<b>---</b>	<b>---</b>

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 2026-27				
<b>CSA 23-Water (2503501000)</b>					
Detail by Revenue Category and Expenditure Object	2024-25 Actual	2025-26 Actual Estimated X	2026-27 Recommended	2026-27 Adopted by the Board of Supervisors	
1	2	3	4	5	
Fund Balance Available	\$	---	\$	30,169	\$
Cancellations or Decrease of Reserves		---		122,427	---
Taxes		(839)		---	---
Revenue from Use of Money & Property		18,222		8,000	---
Intergovernmental Revenue		750		---	---
Charges for Current Services		653,611		632,986	---
Other Revenues		49,259		112,018	---
Interfund		49,717		---	---
Other Financing Sources		602,926		---	---
<b>Total Revenues</b>	<b>\$</b>	<b>1,373,646</b>	<b>\$</b>	<b>905,600</b>	<b>\$</b>
Other Charges	\$	765,499	\$	709,525	\$
Services and Supplies		36,165		191,075	---
<b>Capital Assets</b>					
Cap Out - Structures and Improvements	\$	602,926	\$	---	\$
<b>Total Capital Assets</b>	<b>\$</b>	<b>602,926</b>	<b>\$</b>	<b>---</b>	<b>\$</b>
New or Increases to Reserves	\$	---	\$	5,000	\$
<b>Total Expenditures and Appropriations</b>	<b>\$</b>	<b>1,404,590</b>	<b>\$</b>	<b>905,600</b>	<b>\$</b>
<b>Net Costs</b>	<b>\$</b>	<b>30,944</b>	<b>\$</b>	<b>---</b>	<b>\$</b>

**Special Districts - Major Project List**

**Fiscal Year 2026-27**

Project No.	Project Description	Prior Years Appropriation to be Encumbered	FY 2026-27 Proposed New Appropriation	Total Approved Funding FY 2026-27
<b>Nacimiento Water Operating</b>				
300695	Nacimiento Pipeline Repairs	8,466,773	0	8,466,773
<b>Total Nacimiento Water Operating</b>		<b>8,466,773</b>	<b>0</b>	<b>8,466,773</b>
<b>County Service Area 7-A Wastewater Oak Shores</b>				
300671	Interceptor Design Development Project	820,242	0	820,242
300682	Lift Station No. 3 Rehabilitation	337,378	10,000	347,378
300718	Storm Drainage Washout	6,765,760	0	6,765,760
300747	Lift Station No. 3 Phase 3	0	200,000	200,000
300748	Interceptor Cured in Place Pipe	0	100,000	100,000
<b>Total County Services Area 7-A</b>		<b>7,923,380</b>	<b>310,000</b>	<b>8,233,380</b>
<b>County Service Area 10-A Cayucos</b>				
300622	Chaney Waterline Upgrade	394,280	0	394,280
<b>Total County Service Area 10-A</b>		<b>394,280</b>	<b>0</b>	<b>394,280</b>
<b>County Service Area 10 - Water Treatment Fund Cayucos</b>				
300712	Clearwell Roof Repairs	480,290	100,000	580,290
300732	SCADA System Upgrades	100,000	0	100,000
NEW	Solar Photovoltaic for Water Treatment Plant	0	365,116	365,116
<b>Total County Service Area 10 - Water Treatment Fund</b>		<b>580,290</b>	<b>465,116</b>	<b>1,045,406</b>

**Special Districts - Major Project List**

**Fiscal Year 2026-27**

Project No.	Project Description	Prior Years Appropriation to be Encumbered	FY 2026-27 Proposed New Appropriation	Total Approved Funding FY 2026-27
<b>County Service Area 16 - Water Shandon</b>				
300665	Install New Storage Tank	161,821	0	161,821
300666	Water System Improvements	606,827	0	606,827
300722	Install Water Main from Well 4 to First Street	179,271	130,000	309,271
<b>Total County Service Area 16 - Water</b>		<b>947,919</b>	<b>130,000</b>	<b>1,077,919</b>
<b>County Service Area 18 - Wastewater SLO Country Club</b>				
300746	Headworks Upgrade	0	150,000	150,000
<b>Total County Service Area 18 - Wastewater</b>		<b>0</b>	<b>150,000</b>	<b>150,000</b>
<b>State Water Project</b>				
300716	Chorro Valley Access Road Repair	4,226,979	0	4,226,979
300724	Chorro Valley Access Valve Replacement	236,915	75,000	311,915
300749	Install Flow Control Valve on Turnouts	250,000	100,000	350,000
<b>Total State Water Project</b>		<b>4,713,894</b>	<b>175,000</b>	<b>4,888,894</b>
<b>TOTAL</b>		<b>23,026,536</b>	<b>1,230,116</b>	<b>24,256,652</b>