

Cannabis Tax Expenditure Plan
2024-25 Adopted Budget

Cannabis Tax Funding Sources:

	Total
Tax Collections	\$ 504,587
Interest earned	67,055
Fund Balance Available as of June 30, 2023 (Excluding Carryforward)	259,173
Rounding	(815)
Total available for appropriation:	830,000
Included at Recommended	(480,000)
Additional funds available for appropriation:	\$ 350,000
Carryforward from Prior Years: See Prior Year Report for details	\$ 551,562

Project or Expenditure	Purpose	Requested	June Board Approved	Proposed Changes	September Proposed
Administration					
California Cannabis Authority (CCA) Participation Fees	The CCA is a joint powers authority formed to develop and manage a statewide data platform to assist counties that permit commercial cannabis activity to ensure regulatory and tax compliance.	22,500	22,500	-	22,500
County Staff Time	Reimbursement of County staff time to administer the Cannabis Tax Expenditure Plan. Equal to 2.5% of total funds available for appropriation.	12,000	12,000	-	12,000
Criminal Enforcement of Illegal Cultivation					
Yolo County Sheriff	Funding for Sheriff resident deputy program. This allocation would the support resident deputy program to ensure safety and security of rural populations.	100,000	-	-	-
Yolo County Sheriff	Contingency for staff overtime resulting from enforcement and removal of illegal cannabis cultivation.	75,000	-	-	-
Yolo County Sheriff	Purchase of two Sheriff patrol vehicles and outfitting	600,500	-	222,593	222,593

Project or Expenditure	Purpose	Requested	June Board Approved	Proposed Changes	September Proposed
Early Childhood Intervention and Prevention					
Crisis Nursery	Additional support to address funding gap in construction of new Crisis Nursery facility.	100,000	100,000	-	100,000
Differential Response	Reallocation of funding approved in 2021-22 for Differential Response, which is a prevention strategy that allows Child Welfare Services to respond more flexibly to reports and respond to signs of emerging problems earlier. HHS has identified state grant funding to support this program.	-	(150,000)	-	(150,000)
First 5 Yolo	Reallocation of funding from Differential Response to leverage grant funding from the State Office of Child Abuse Prevention (OCAP) to fund the Road to Resilience (R2R) program for three years. A 3-year commitment of cannabis tax funding for this purpose was approved by the Board on 2/27/24.	150,000	150,000	-	150,000
Rural Community Investments					
Yolo County Parks	Purchase of a mower and other equipment to support maintenance of the new Knights Landing Park	102,000	-	102,000	102,000
Yolo County Parks	Support for operations and maintenance of the Tuli Mem Park and Pool in Esparto.	100,000	100,000	-	100,000
Madison CSD	Support to address funding gap in the Madison Community Drinking Water Rehabilitation Project, which involves replacement of existing water distribution system and rehabilitation of the existing well.	200,000	200,000	-	200,000
County Administrator	Monthly rental of a portable restroom in Guinda and increased service to two times per week.	10,000	10,000	-	10,000
Fiscal Sustainability					
10% Reserve	10% of average cannabis tax revenues in the past three years.	60,907	35,500	25,407	60,907
Total		1,532,907	480,000	350,000	830,000

Cannabis Tax Expenditure Plan
Prior Year Carryforward

Project or Expenditure	Purpose	Fiscal Year Approved	Total Amount Approved	Expended To-Date	Proposed Reallocation	Carryforward Amount
Early Childhood Intervention and Prevention						
Road to Resilience (First 5)	Funding for the Child Project: Road to resilience to meet needs of high risk families with current or past substance abuse use.	2023-24	148,675	97,120	-	51,556
Child Welfare Differential Response	Prevention strategy that allows CWS to respond in a more flexible manner and provide more meaningful responses to emerging signs of family problems.	2021-22	50,000	-	200,000	250,000
Youth Development						
YCOE Youth Commission Support	Formation of a Youth Commission to advise local agencies and administer grants to youth-led efforts and organizations.	2021-22	400,000	378,773	-	21,227
School-Based Mental Health Services	Funding to augment the County-School based partnership to increase availability of mental health services in schools.	2020-21	200,000	-	(200,000)	-
Rural Community Investments						
Yolo County Parks	Improvements to fencing at the Grasslands Regional Dog Park.	2023-24	13,000	11,691	-	1,309
Knights Landing Pedestrian Safety Sign	Repair to the Radar Speed Feedback Signs to improve pedestrian safety in Knights Landing.	2022-23	11,000	-	-	11,000
Madison CSD Park Well	Repair to the Park Well to support community drinking system to enhance redundancy and safety.	2022-23	75,000	67,889	-	7,111
Fire District Sustainability	Funding for updating rural Fire District fee assessments to improve their fiscal condition.	2021-22	500,000	340,641	-	159,359
Madison Water System Engineering & Design	Design and engineering for the replaement of Madison's antiquated and undersized water system	2019-20	50,000	-	-	50,000
Total			\$ 1,447,675	\$ 896,113	\$ -	\$ 551,562