

DRAFT Cannabis Tax Expenditure Plan
2026-27 Recommended Budget**Cannabis Tax Funding Sources:**

		Total
Tax Collections	Collections through 2025-26 Q3	467,603
Interest earned	Through the 2025-26 Q3 apportionment	36,249
Estimated Tax Collections	Estimated 2025-26 Q4 Collections	112,509
Fund Balance		-
Rounding		(361)
Total available for appropriation:		616,000
Included at Recommended		-
Additional funds available for appropriation:		616,000

Project or Expenditure	Purpose	Requested	Staff Recommended
Administration			
California Cannabis Authority (CCA) Participation Fees	The CCA was a joint powers authority formed to develop and manage a statewide data platform to assist counties that permit commercial cannabis activity. The CCA was formally dissolved in December 2025.	-	-
Criminal Enforcement of Illegal Cultivation			
Early Childhood Intervention and Prevention			
First 5 Yolo	Year 3 of a 3-year commitment approved by the Board on 2/27/24 to leverage grant funding from the State Office of Child Abuse Prevention (OCAP) to fund the Road to Resilience (R2R) program for three years.	150,000	150,000
Youth Development			
Rural Community Investments			
County Administrator	Monthly rental of a portable restroom in Guinda and increased service to two times per week.	10,000	-
Fiscal Sustainability			
County General Fund	Transfer to the County's General Fund to assist in balancing the County's budget.	460,000	460,000
10% Reserve	10% of average cannabis tax revenues in the past three years.	52,371	6,000
Unallocated/Contingency			
Unallocated/Contingency		-	-
Total		672,371	616,000