APPROVED BY CAC BOD 06-11-2026

CALIFORNIA AVOCADO COMMISSION
2025-26 BUDGET AMEND #2
WITH COMPARISON TO 2025-26 BUDGET AMENDMENT #1

ACCT CODE	REVENUES:	BUDGET AMEND #2	%	BUDGET AMEND #1	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	AMEND #1 vs. ORIGINAL PERCENT CHANGE	COMMENT
40001	CAC Assessment Revenue	$3,168,750	31.1%	$3,168,750	31.1%	$0	0.00%	
40011	HAB 85% Rebate Assessment Revenue	$6,422,813	62.9%	$6,422,813	62.9%	$0	0.00%	
	Subtotal Assessment Revenues	**$9,591,563**	**94.0%**	**$9,591,563**	**94.0%**	**$0**	**0.00%**	
42001	Administration & Accounting Fee Revenue (AIP)	$72,000	0.7%	$72,000	0.7%	$0	0.00%	
46010	Grant Funding	$210,000	2.1%	$210,000	2.1%	$0	0.00%	Updated to reflect actual grant award received
48001	Interest Income	$240,000	2.4%	$240,000	2.4%	$0	0.00%	
48009	From the Grove Income	$60,000	0.6%	$60,000	0.6%	$0	0.00%	
48003	Other Income	$31,250	0.3%	$31,250	0.3%	$0	0.00%	
	Subtotal Other Revenues	**$613,250**	**6.0%**	**$613,250**	**6.0%**	**$0**	**0.00%**	
	Total Revenues	**$10,204,813**	**100.0%**	**$10,204,813**	**100.0%**	**$0**	**0.00%**	

ACCT CODE	EXPENDITURES: Marketing Programs	BUDGET AMEND #2	%	BUDGET AMEND #1	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	AMEND #1 vs. ORIGINAL PERCENT CHANGE	COMMENT
51000, 54000, 55000 & 57000	Consumer Marketing	$3,875,500	27.2%	$3,805,500	27.1%	$70,000	1.84%	Increase due to additional retail activations as a result of reallocation & consumer tracking study
52000	Trade Marketing - Retail	$4,112,500	28.8%	$4,084,500	29.1%	$28,000	0.69%	Increase due to additional retail activations as a result of reallocation
53000	Trade Marketing - Foodservice	$650,000	4.6%	$650,000	4.6%	$0	0.00%	
59000	Marketing Activities Support & Personnel	$807,000	5.7%	$905,000	6.4%	($98,000)	-10.83%	Reallocate unspent funds to cover increase retail activation costs
	Subtotal Marketing Programs	**$9,445,000**	**66.2%**	**$9,445,000**	**67.2%**	**$0**	**0.00%**	
	EXPENDITURES: Non-Marketing Programs							
64000 & 65000	Industry Affairs & Production Research	$2,582,353	18.1%	$2,368,238	16.9%	$214,115	9.04%	IA-Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outreach Research-Update budget to match contract milestone payments and new funding recommendations from PRC
66000	Grant Programs	$210,000	1.5%	$210,000	1.5%	$0	0.00%	
70000	Operations	$2,027,829	14.2%	$2,027,829	14.4%	$0	0.00%	Reallocate budget for staff development and coaching
	Subtotal Non-Marketing Programs	**$4,820,182**	**33.8%**	**$4,606,067**	**32.8%**	**$214,115**	**4.65%**	
	Total Expenditures	**$14,265,182**	**100.0%**	**$14,051,067**	**100.0%**	**$214,115**	**1.52%**	
	Excess Of Revenues Over (Under) Expenditures	**($4,060,369)**	**-39.8%**	**($3,846,254)**	**-37.7%**	**($214,115)**	**5.57%**	
	Beginning Reserves - Nov. 1	$10,847,600		$10,847,600		$0	0.00%	
	Estimated Ending Reserves - Oct. 31	**$6,787,231**		**$7,001,346**		**($214,115)**	**-3.06%**	

CALIFORNIA AVOCADO COMMISSION
2025-26 BUDGET AMEND #2
WITH COMPARISON TO 2025-26 BUDGET AMENDMENT #1

Department: Marketing

ACCT CODE	DEPT/ ACTIVITY	BUDGET AMEND #2	%	BUDGET AMEND #1	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	AMEND #1 vs. ORIGINAL PERCENT CHANGE	COMMENT
	Consumer Marketing:							
51001 & 51002	Media - Development & Buying	$1,708,000	18.1%	$1,708,000	18.1%	$0	0.00%	
51004	Consumer Marketing - Retail	$785,800	8.3%	$770,800	8.2%	$15,000	1.95%	Increase due to additional retail activations as a result of reallocation
54001	Consumer Public Relations	$348,100	3.7%	$348,100	3.7%	$0	0.00%	
55101 & 55103	Online Marketing	$658,600	7.0%	$658,600	7.0%	$0	0.00%	
51801	Program Administration & Marketing Research	$326,000	3.5%	$320,000	3.4%	$6,000	1.88%	Increase to account for consumer tracking study
57002	Consumer Tracking Study & Research	$49,000	0.5%	$0	0.0%	$49,000	100.00%	Increase to account for consumer tracking study
	Consumer Marketing Subtotal	**$3,875,500**	**41.0%**	**$3,805,500**	**40.3%**	**$70,000**	**1.84%**	
	Trade - Retail:							
520XX	Trade Relations	$932,500	9.9%	$904,500	9.6%	$28,000	3.10%	Increase due to additional retail activations as a result of reallocation
521XX & 523XX	Retail Promotions	$2,827,050	29.9%	$2,827,050	29.9%	$0	0.00%	
522XX	Data, Research & Analysis	$277,200	2.9%	$277,200	2.9%	$0	0.00%	
52140 & 524XX	Administration & Other	$75,750	0.8%	$75,750	0.8%	$0	0.00%	
	Trade - Retail Subtotal	**$4,112,500**	**43.5%**	**$4,084,500**	**43.2%**	**$28,000**	**0.69%**	
	Trade - Foodservice:							
53001 & 53002	Media & Production	$104,500	1.1%	$104,500	1.1%	$0	0.00%	
53101	Public Relations	$65,200	0.7%	$65,200	0.7%	$0	0.00%	
53103	Foodservice Events	$162,600	1.7%	$162,600	1.7%	$0	0.00%	
53104	Chain Promotions	$269,700	2.9%	$269,700	2.9%	$0	0.00%	
53105	Culinary Education	$2,000	0.0%	$2,000	0.0%	$0	0.00%	
53801 & 53802	Program Administration	$46,000	0.5%	$46,000	0.5%	$0	0.00%	
	Trade - Foodservice Subtotal	**$650,000**	**6.9%**	**$650,000**	**6.9%**	**$0**	**0.00%**	
	Marketing Activities Support:							
51803 & 52134	Marketing Planning & Export Program	$55,000	0.6%	$55,000	0.6%	$0	0.00%	
51003	Buy California Marketing Agreement	$25,000	0.3%	$25,000	0.3%	$0	0.00%	
51805	Marketing Personnel Expense	$727,000	7.7%	$825,000	8.7%	($98,000)	0.00%	Reallocate unspent funds to cover increased retail activation costs
	Marketing Activities Support Subtotal	**$807,000**	**8.5%**	**$905,000**	**9.6%**	**($98,000)**	**-10.83%**	
	Total Marketing	**$9,445,000**	**100.0%**	**$9,445,000**	**100.0%**	**$0**	**0.00%**	

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CALIFORNIA AVOCADO COMMISSION
2025-26 BUDGET AMEND #2
WITH COMPARISON TO 2025-26 BUDGET AMENDMENT #1

Department: Industry Affairs & Production Research

						AMEND #1 vs. ORIGINAL		
ACCT CODE	DEPT/ ACTIVITY	BUDGET AMEND #2	%	BUDGET AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
	Industry Statistics And Information:							
64001	AMRIC Operation	$20,000	1.3%	$20,000	1.3%	$0	0.00%	
64002	Crop Forecasting and Analysis	$89,000	6.0%	$89,000	6.0%	$0	0.00%	
64003	Grower Database	$1,500	0.1%	$1,500	0.1%	$0	0.00%	
64004	Grove Identification GIS Project Development	$12,500	0.8%	$12,500	0.8%	$0	0.00%	
	Industry Statistics And Information Subtotal	**$123,000**	**8.3%**	**$123,000**	**8.3%**	**$0**	**0.00%**	
	Grower Communications:							
64105	Online Information	$32,000	2.2%	$32,000	2.2%	$0	0.00%	
64106	Publications	$100,000	6.7%	$111,000	7.5%	($11,000)	-9.91%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64107	Annual Meeting	$15,000	1.0%	$15,000	1.0%	$0	0.00%	
64108	Annual Report	$17,000	1.1%	$17,000	1.1%	$0	0.00%	
	Grower Communications Subtotal	**$164,000**	**11.1%**	**$175,000**	**11.8%**	**($11,000)**	**-6.29%**	
	Issues Management:							
64201	Water Issues	$20,000	1.3%	$100,000	6.7%	($80,000)	-80.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64202	Field/Technical Support	$20,000	1.3%	$100,000	6.7%	($80,000)	-80.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64204	Research Program Coordination & Outreach	$100,000	6.7%	$120,000	8.1%	($20,000)	-16.67%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64206	Legislative & Regulatory Advocacy	$525,000	35.4%	$425,000	28.7%	$100,000	23.53%	Increase to cover projected expenses based on year-to-date actuals
64208	Product Registrations	$0	0.0%	$5,000	0.3%	($5,000)	-100.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64211	Sustainability Project	$0	0.0%	$50,000	3.4%	($50,000)	-100.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
	Issues Management Subtotal	**$665,000**	**44.9%**	**$800,000**	**54.0%**	**($135,000)**	**-16.88%**	
	Legal/Governance:							
64301	Elections	$10,000	0.7%	$10,000	0.7%	$0	0.00%	
64302	Legal Support	$250,000	16.9%	$150,000	10.1%	$100,000	66.67%	Increase to cover projected expenses based on year-to-date actuals
64303	Governance Support	$5,000	0.3%	$10,000	0.7%	($5,000)	-50.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64304	Referendum	$5,000	0.3%	$10,000	0.7%	($5,000)	-50.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64305	Redistricting	$3,500	0.2%	$5,000	0.3%	($1,500)	-30.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
	Legal/Governance Subtotal	**$273,500**	**18.5%**	**$185,000**	**12.5%**	**$88,500**	**47.84%**	
	Demonstration Grove:							
64401	Pine Tree - Rent	$0	0.0%	$0	0.0%	$0	100.00%	
64402	Pine Tree - Grove Management	$62,000	4.2%	$62,000	4.2%	$0	0.00%	
64403	Pine Tree - Utilities	$5,400	0.4%	$5,400	0.4%	$0	0.00%	
64404	Pine Tree - Property Tax & Insurance	$2,550	0.2%	$2,550	0.2%	$0	0.00%	
64405	Pine Tree - Improvements & Misc Expenses	$5,000	0.3%	$5,000	0.3%	$0	0.00%	
64406 - 64409	Pine Tree - Harvesting, Hauling, CAC & HAB Assessments	$7,125	0.5%	$7,125	0.5%	$0	0.00%	
	Demonstration Grove Subtotal	**$82,075**	**5.5%**	**$82,075**	**5.5%**	**$0**	**0.00%**	
	Education & Outreach:							
64501	Field Meetings, Seminars & Workshops	$5,000	0.3%	$15,000	1.0%	($10,000)	-66.67%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64502	Pine Tree Ranch Field Days	$2,000	0.1%	$2,000	0.1%	$0	0.00%	
64503	Grower Outreach	$93,000	6.3%	$3,000	0.2%	$90,000	3000.00%	Increase to cover educational video project
	Education & Outreach Subtotal	**$100,000**	**6.7%**	**$20,000**	**1.3%**	**$80,000**	**400.00%**	
	Other:							
64801	Dues, Sponsorships, & Reports	$42,000	2.8%	$42,000	2.8%	$0	0.00%	
64802	Grant Writing	$0	0.0%	$2,500	0.2%	($2,500)	-100.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64803	Travel	$20,000	1.3%	$25,000	1.7%	($5,000)	-20.00%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64804	Office Expense	$2,500	0.2%	$7,500	0.5%	($5,000)	-66.67%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
64805	Committee Meeting Expense	$5,000	0.3%	$5,000	0.3%	$0	0.00%	
64901	Anti-Theft Reward Program	$5,000	0.3%	$15,000	1.0%	($10,000)	-66.67%	Reallocate budget to cover increased expenses on Reg/Leg, Legal and Outrea
	Other Industry Affairs Subtotal	**$74,500**	**5.0%**	**$97,000**	**6.5%**	**($22,500)**	**-23.20%**	
	Total Industry Affairs	**$1,482,075**	**100.0%**	**$1,482,075**	**100.0%**	**$0**	**0.00%**	

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Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	BUDGET AMEND #2	%	BUDGET AMEND #1	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	AMEND #1 vs. ORIGINAL PERCENT CHANGE	COMMENT
	Pest & Disease Projects:							
65132	Surveys for avocado fruit feeding insect pests in Guatemala	$243,700	22.1%	$243,700	27.5%	$0	0.00%	
65133	Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol, the Putative Avocado Seed Weevil (Heilipus lauri) Aggregation Pheromone	$197,513	18.0%	$111,773	12.6%	$85,740	76.71%	Update budget to match final contract milestone reports and corresponding payments - 2024/25 came in $111,773 under budget and returned to reserves
65134	A pesticide resistance monitoring program for avocado thrips	$12,149	1.1%	$12,149	1.4%	$0	0.00%	
65135	Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado	$77,149	7.0%	$77,149	8.7%	$0	0.00%	
65136	Impact of Natural Vegetation on Insect Pollinators in Agroecosystems	$6,071	0.6%	$6,071	0.7%	$0	0.00%	
65137	Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide sensitivity and conducting efficacy field trials	$101,266	9.2%	$101,266	11.4%	$0	0.00%	
65138	Enhancing integrated pest management for avocado lace bug in organic production	$18,375	1.7%	$0	0.0%	$18,375	100.00%	New project recommended by PRC 5/28/26
	Pest & Disease Project Subtotal	**$656,223**	**59.6%**	**$552,108**	**62.3%**	**$104,115**	**18.86%**	
	Breeding, Varieties, Genetics Projects:							
65218	Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	$29,232	2.7%	$29,232	3.3%	$0	0.00%	
	Breeding, Varieties, Genetics Projects Subtotal	**$29,232**	**2.7%**	**$29,232**	**3.3%**	**$0**	**0.00%**	
	Cultural Management Projects:							
65325	Artificial Polination Research	$62,116	5.6%	$62,116	7.0%	$0	0.00%	
65326	Addressing the relationship between soil characteristics and soil salinity in California avocado orchards	$5,507	0.5%	$5,507	0.6%	$0	0.00%	
65327	Creating a Weather Station Network to Guide Irrigation Decision of Avocados	$98,375	8.9%	$88,375	10.0%	$10,000	11.32%	Increased funding to purchase equipment for field maintenance recommended by PRC 5/28/26
65328	Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	$116,325	10.6%	$116,325	13.1%	$0	0.00%	
65329	Evaluating diverse avocado rootstocks for salinity using morphological, ionic, and physiological parameters	$50,000	4.5%	$0	0.0%	$50,000	100.00%	New project recommended by PRC 5/28/26
65330	Investigating conditional host status of GEM avocado to fruit fly	$50,000	4.5%	$0	0.0%	$50,000	100.00%	New project recommended by PRC 5/28/26
	Cultural Management Projects Subtotal	**$382,323**	**34.7%**	**$272,323**	30.7%	**$110,000**	**40.39%**	
	Industry Research Support:							
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	$32,500	3.0%	$32,500	3.7%	$0	0.00%	
	Industry Research Subtotal	**$32,500**	**3.0%**	**$32,500**	**3.7%**	**$0**	**0.00%**	
	Total Production Research	**$1,100,278**	**100.0%**	**$886,163**	**100.0%**	**$214,115**	**24.16%**	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	BUDGET AMEND #2	%	BUDGET AMEND #1	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	AMEND #1 vs. ORIGINAL PERCENT CHANGE	COMMENT
66020	USDA Grant-FAS MAP South Korea	$0	0.0%	$0	0.0%	$0	100.00%	
66021	USDA Grant-FAS MAP China	$0	0.0%	$0	0.0%	$0	100.00%	
66022	USDA Grant-FAS MAP China/North Asia	$210,000	100.0%	$210,000	100.0%	$0	0.00%	
	Total Grant Programs	**$210,000**	**100.0%**	**$210,000**	**100.0%**	**$0**	**0.00%**	

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CALIFORNIA AVOCADO COMMISSION
2025-26 BUDGET AMEND #2
WITH COMPARISON TO 2025-26 BUDGET AMENDMENT #1

Department: Operations

ACCT CODE	DEPT/ ACTIVITY	BUDGET AMEND #2	%	BUDGET AMEND #1	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	AMEND #1 vs. ORIGINAL PERCENT CHANGE	COMMENT
	Office Expense:							
71101 & 71102	Office Rent & Property Tax	$4,000	0.2%	$4,000	0.2%	$0	0.00%	
71104	Offsite Storage	$7,200	0.4%	$7,200	0.4%	$0	0.00%	
71111	Corporate Insurance	$101,750	5.0%	$101,750	5.0%	$0	0.00%	
71121 - 71123	Office Expense, Supplies & Janitorial	$13,000	0.6%	$13,000	0.6%	$0	0.00%	
71131	Utilities	$2,050	0.1%	$2,050	0.1%	$0	0.00%	
71141	Bank & Payroll Fees	$65,000	3.2%	$65,000	3.2%	$0	0.00%	
71151	Equipment Maintenance & Expense	$0	0.0%	$0	0.0%	$0	100.00%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	$24,800	1.2%	$24,800	1.2%	$0	0.00%	
	Office Expense Subtotal	**$217,800**	**10.7%**	**$217,800**	**10.7%**	**$0**	**0.00%**	
	Professional Fees:							
71201	CPA-Financial Audits	$43,000	2.1%	$43,000	2.1%	$0	0.00%	
71203	CPA-Assessment Audits	$30,000	1.5%	$30,000	1.5%	$0	0.00%	
71207	CDFA Fiscal and Compliance Audit	$11,000	0.5%	$11,000	0.5%	$0	0.00%	
71211	CDFA Charges	$75,000	3.7%	$75,000	3.7%	$0	0.00%	
71221	USDA-AMS Charges	$50,000	2.5%	$50,000	2.5%	$0	0.00%	
71231 - 71235	Legal & Other Professional	$10,000	0.5%	$10,000	0.5%	$0	0.00%	
71236	Outsourced Accounting	$20,000	1.0%	$20,000	1.0%	$0	0.00%	
78301	Pension Admin & Legal	$33,000	1.6%	$33,000	1.6%	$0	0.00%	
	Professional Fees Subtotal	**$272,000**	**13.4%**	**$272,000**	**13.4%**	**$0**	**0.00%**	
	Personnel Expenses:							
71301 & 71321	Payroll Expense (Wages, Tax & Wrkrs Comp) - Ops & IA	$740,266	36.5%	$740,266	36.5%	$0	0.00%	
	Payroll Expense (Wages, Tax & Wrkrs Comp) - Marketing	$93,997	4.6%	$113,997	5.6%	($20,000)	-17.54%	Reallocate unspent funds to cover staff development and coaching
71311	Pension Expense	$78,559	3.9%	$78,559	3.9%	$0	0.00%	
71331	Benefits Expense	$160,861	7.9%	$160,861	7.9%	$0	0.00%	
	Personnel Expenses Subtotal	**$1,073,683**	**52.9%**	**$1,093,683**	**53.9%**	**($20,000)**	**-1.83%**	
	Commissioner Expenses:							
71401	District Meetings & Expenses	$5,000	0.2%	$5,000	0.2%	$0	0.00%	
71402 & 71403	Travel, Lodging, Mileage, Meals & Entertainment	$58,000	2.9%	$58,000	2.9%	$0	0.00%	
71404	Board Meeting Expenses	$40,000	2.0%	$40,000	2.0%	$0	0.00%	
71405	HAB BOLD Participation	$10,000	0.5%	$10,000	0.5%	$0	0.00%	
71406	District Designated Funds	$100,000	4.9%	$100,000	4.9%	$0	0.00%	
	Commissioner Expenses Subtotal	**$213,000**	**10.5%**	**$213,000**	**10.5%**	**$0**	**0.00%**	
	Information Technology:							
73001 & 73002	Network Maint., Hardware, Software & Licenses	$56,590	2.8%	$56,590	2.8%	$0	0.00%	
73003 & 73005	IT Support, Consulting & IT Service	$37,080	1.8%	$37,080	1.8%	$0	0.00%	
73004	Accounting & Assessment System	$6,000	0.3%	$6,000	0.3%	$0	0.00%	
	Information Technology Subtotal	**$99,670**	**4.9%**	**$99,670**	**4.9%**	**$0**	**0.00%**	
	Depreciation, Interest & Other Operations:							
78101	Operations Staff Travel	$60,000	3.0%	$60,000	3.0%	$0	0.00%	
78201	Depreciation Expense	$0	0.0%	$0	0.0%	$0	0.00%	
78401 & 78501	Dues & Reg., Education, Training, Recruitment, Other	$47,500	2.3%	$27,500	1.4%	$20,000	72.73%	Increase for staff development and coaching
78601	Temporary Help	$5,000	0.2%	$5,000	0.2%	$0	0.00%	
79001	Amortization Expense	$34,006	1.7%	$34,006	1.7%	$0	0.00%	
79100	Interest Expense	$5,170	0.3%	$5,170	0.3%	$0	0.00%	
	Depreciation, Interest & Other Admin Subtotal	**$151,676**	**7.5%**	**$131,676**	**6.5%**	**$20,000**	**15.19%**	
	Total Operations	**$2,027,829**	**100.0%**	**$2,027,829**	**100.0%**	**$0**	**0.00%**	