

CALIFORNIA AVOCADO COMMISSION
2026-27 BUDGET vs. 2025-26 BUDGET AMEND #2

REVENUES: Assessments	2026-27 BUDGET	%	2025-26 BUDGET	%	INC/(DEC)	% CHANGE	COMMENTS
CAC Assessment Revenue	\$5,850,000	41.0%	\$3,168,750	31.1%	\$2,681,250	84.62%	400MM Crop; \$0.015 Assess
HAB 85% Rebate Assessment Revenue	\$7,905,000	55.3%	\$6,422,813	62.9%	\$1,482,188	23.08%	
Subtotal Assessment Revenues	\$13,755,000	96.3%	\$9,591,563	94.0%	\$4,163,438	43.41%	
REVENUES: Other Revenues							
Administration & Accounting Fee Revenue (AIP)	\$75,000	0.5%	\$72,000	0.7%	\$3,000	4.17%	
Grant Funding	\$200,000	1.4%	\$210,000	2.1%	(\$10,000)	-4.76%	
Interest Income	\$145,000	1.0%	\$240,000	2.4%	(\$95,000)	-39.58%	
From the Grove Income	\$60,000	0.4%	\$60,000	0.6%	\$0	0.00%	
Other Income	\$50,000	0.4%	\$31,250	0.3%	\$18,750	60.00%	
Subtotal Other Revenues	\$530,000	3.7%	\$613,250	6.0%	(\$83,250)	-13.58%	
Total Revenues	\$14,285,000	100.0%	\$10,204,813	100.0%	(\$169,500)	-1.66%	
EXPENDITURES: Marketing Programs							
Retail	\$5,695,000	36.55%	\$4,898,300	34.28%	\$796,700	16.26%	
Brand	\$3,750,000	24.06%	\$3,089,700	21.62%	\$660,300	21.37%	
Foodservice	\$0	0.00%	\$650,000	4.55%	(\$650,000)	-100.00%	
Flex	\$650,000	4.17%	\$0	0.00%	\$650,000	100.00%	
Marketing Activities Support & Personnel	\$905,000	5.81%	\$807,000	5.65%	\$98,000	12.14%	
Subtotal Marketing	\$11,000,000	70.59%	\$9,445,000	66.10%	\$1,555,000	16.46%	
EXPENDITURES: Industry Affairs							
Issues Management	\$859,500	5.52%	\$712,000	4.98%	\$147,500	20.72%	
Industry Statistics and Information	\$126,000	0.81%	\$123,000	0.86%	\$3,000	2.44%	
Grower Communications and Outreach	\$379,500	2.44%	\$346,075	2.42%	\$33,425	9.66%	
Subtotal Industry Affairs	\$1,365,000	8.76%	\$1,181,075	8.27%	\$183,925	15.57%	
EXPENDITURES: Research							
Pest and Disease	\$538,570	3.46%	\$706,223	4.94%	(\$167,653)	-23.74%	
Cultural Practices	\$173,287	1.11%	\$386,277	2.70%	(\$212,990)	-55.14%	
Industry Research Support	\$0	0.00%	\$32,500	0.23%	(\$32,500)	-100.00%	
Subtotal Research	\$711,857	4.57%	\$1,125,000	7.87%	(\$413,143)	-36.72%	
EXPENDITURES: Grants							
Grant Programs	\$200,000	1.28%	\$210,000	1.47%	(\$10,000)	-4.76%	
Subtotal Grants	\$200,000	1.28%	\$210,000	1.47%	(\$10,000)	-4.76%	
EXPENDITURES: Operations							
Operations	\$436,500	2.80%	\$511,646	3.58%	(\$75,146)	-14.69%	
Governance and Legal	\$505,500	3.24%	\$525,500	3.68%	(\$20,000)	-3.81%	
Meeting and Commissioner Expenses	\$218,000	1.40%	\$218,000	1.53%	\$0	0.00%	
Personnel	\$1,146,450	7.36%	\$1,073,683	7.51%	\$72,767	6.78%	
Subtotal Research	\$2,306,450	14.80%	\$2,328,829	16.30%	(\$22,379)	-0.96%	
Total Expenditures	\$15,583,307	100.0%	\$14,289,904	100.0%	\$1,293,403	9.05%	
Excess Of Revenues Over (Under) Expenditures	(\$1,298,307)	-9.1%	(\$4,085,091)	-40.0%	\$ 2,786,784	-68.2%	
Beginning Reserves - Nov. 1	\$6,762,509		\$10,847,600		\$ (4,085,091)	-37.7%	
Estimated Ending Reserves - Oct. 31	\$5,464,202		\$6,762,509		\$ (1,298,307)	-19.2%	