

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
WITH COMPARISON TO 2024-25 BUDGET**

ACCT CODE		2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$3,168,750	31.1%	\$1,950,000	18.8%	\$1,218,750	62.50%	
40011	HAB 85% Rebate Assessment Revenue	\$6,422,813	63.0%	\$7,905,000	76.2%	(\$1,482,188)	-18.75%	
	Subtotal Assessment Revenues	\$9,591,563	94.1%	\$9,855,000	95.0%	(\$263,438)	-2.67%	
42001	Administration & Accounting Fee Revenue (AIP)	\$72,000	0.7%	\$61,000	0.6%	\$11,000	18.03%	
46010	Grant Funding	\$200,000	2.0%	\$250,000	2.4%	(\$50,000)	-20.00%	
48001	Interest Income	\$240,000	2.4%	\$6,000	0.1%	\$234,000	3900.00%	
48009	From the Grove Income	\$60,000	0.6%	\$60,000	0.6%	\$0	0.00%	
48003	Other Income	\$31,250	0.3%	\$140,000	1.3%	(\$108,750)	-77.68%	
	Subtotal Other Revenues	\$603,250	5.9%	\$517,000	5.0%	\$86,250	16.68%	
	Total Revenues	\$10,194,813	100.0%	\$10,372,000	100.0%	(\$177,188)	-1.71%	
ACCT CODE		2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
51000, 54000 & 55000	Consumer Marketing	\$4,597,600	33.9%	\$5,772,600	37.3%	(\$1,175,000)	-20.35%	
54000	Consumer Public Relations	\$0	0.0%	\$0	0.0%	\$0	100.00%	Included under Consumer Marketing
54000	Consumer/Trade Living Well	\$0	0.0%	\$0	0.0%	\$0	0.00%	Included under Consumer Marketing
52000	Trade Marketing - Retail	\$2,817,400	20.8%	\$3,615,900	23.4%	(\$798,500)	-22.08%	
53000	Trade Marketing - Foodservice	\$650,000	4.8%	\$725,000	4.7%	(\$75,000)	-10.34%	
59000	Marketing Activities Support & Personnel	\$935,000	6.9%	\$971,500	6.3%	(\$36,500)	-3.76%	
	Subtotal Marketing Programs	\$9,000,000	66.3%	\$11,085,000	71.7%	(\$2,085,000)	-18.81%	
	EXPENDITURES: Non-Marketing Programs							
64000 & 65000	Industry Affairs & Production Research	\$2,342,205	17.3%	\$1,972,217	12.8%	\$369,988	18.76%	
66000	Grant Programs	\$200,000	1.5%	\$250,000	1.6%	(\$50,000)	-20.00%	
70000	Operations	\$2,027,829	14.9%	\$2,150,328	13.9%	(\$122,499)	-5.70%	
	Subtotal Non-Marketing Programs	\$4,570,034	33.7%	\$4,372,545	28.3%	\$197,489	4.52%	
	Total Expenditures	\$13,570,034	100.0%	\$15,457,545	100.0%	(\$1,887,511)	-12.21%	
	Excess Of Revenues Over (Under) Expenditures	(\$3,375,221)	-33.1%	(\$5,085,545)	-49.0%	\$1,710,323	-33.63%	
	Beginning Reserves - Nov. 1	\$10,438,755		\$16,089,300		(\$5,650,545)	-35.12%	
	Estimated 2024-25 Revenue Shortfall based on Volume			(\$1,765,000)				
	Estimated 2024-25 Unspent Funds Returned to Reserves			\$1,200,000				
	Estimated Ending Reserves - Oct. 31	\$7,063,534		\$10,438,755		(\$3,375,221)	-32.33%	

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
WITH COMPARISON TO 2024-25 BUDGET**

Department: Marketing

ACCT CODE	DEPT/ ACTIVITY	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
	<u>Consumer Marketing:</u>							
51001 & 51002	Media - Development & Buying	\$2,183,000	24.3%	\$2,916,600	26.3%	(\$733,600)	-25.15%	
51004	Consumer Marketing - Retail	\$835,000	9.3%	\$1,235,900	11.1%	(\$400,900)	-32.44%	
54001	Consumer Public Relations	\$546,000	6.1%	\$458,000	4.1%	\$88,000	19.21%	
55101 & 55103	Online Marketing	\$708,600	7.9%	\$786,600	7.1%	(\$78,000)	-9.92%	
51801	Program Administration & Marketing Research	\$325,000	3.6%	\$375,500	3.4%	(\$50,500)	-13.45%	
	Consumer Marketing Subtotal	\$4,597,600	51.1%	\$5,772,600	52.1%	(\$1,175,000)	-20.35%	
	<u>Trade - Retail:</u>							
520XX	Trade Relations	\$934,500	10.4%	\$915,250	8.3%	\$19,250	2.10%	
521XX & 523XX	Retail Promotions	\$1,529,950	17.0%	\$2,362,450	21.3%	(\$832,500)	-35.24%	
522XX	Data, Research & Analysis	\$277,200	3.1%	\$272,200	2.5%	\$5,000	1.84%	
52140 & 524XX	Administration & Other	\$75,750	0.8%	\$66,000	0.6%	\$9,750	14.77%	
	Trade - Retail Subtotal	\$2,817,400	31.3%	\$3,615,900	32.6%	(\$798,500)	-22.08%	
	<u>Trade - Foodservice:</u>							
53001 & 53002	Media & Production	\$104,500	1.2%	\$87,400	0.8%	\$17,100	0.00%	
53101	Public Relations	\$65,200	0.7%	\$102,300	0.9%	(\$37,100)	-36.27%	
53103	Foodservice Events	\$162,600	1.8%	\$213,800	1.9%	(\$51,200)	-23.95%	
53104	Chain Promotions	\$269,700	3.0%	\$275,000	2.5%	(\$5,300)	-1.93%	
53105	Culinary Education	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
53801 & 53802	Program Administration	\$46,000	0.5%	\$44,500	0.4%	\$1,500	3.37%	
	Trade - Foodservice Subtotal	\$650,000	7.2%	\$725,000	6.5%	(\$75,000)	-10.34%	
	<u>Marketing Activities Support:</u>							
51803 & 52134	Marketing Planning & Export Program	\$85,000	0.9%	\$111,500	1.0%	(\$26,500)	-23.77%	
51003	Buy California Marketing Agreement	\$25,000	0.3%	\$25,000	0.2%	\$0	0.00%	
51805	Marketing Personnel Expense	\$825,000	9.2%	\$835,000	7.5%	(\$10,000)	0.00%	
	Marketing Activities Support Subtotal	\$935,000	10.4%	\$971,500	8.8%	(\$36,500)	-3.76%	
	Total Marketing	\$9,000,000	100.0%	\$11,085,000	100.0%	(\$2,085,000)	-18.81%	

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
WITH COMPARISON TO 2024-25 BUDGET**

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	2025-26		2024-25		ORIGINAL vs. AMEND #2		COMMENT
		BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
	<u>Industry Statistics And Information:</u>							
64001	AMRIC Operation	\$20,000	1.3%	\$19,300	1.3%	\$700	3.63%	
64002	Crop Forecasting and Analysis	\$89,000	6.0%	\$83,750	5.6%	\$5,250	6.27%	
64003	Grower Database	\$1,500	0.1%	\$1,500	0.1%	\$0	0.00%	
64004	Grove Identification GIS Project Development	\$12,500	0.8%	\$11,500	0.8%	\$1,000	8.70%	
	Industry Statistics And Information Subtotal	\$123,000	8.3%	\$116,050	7.7%	\$6,950	5.99%	
	<u>Grower Communications:</u>							
64105	Online Information	\$32,000	2.2%	\$31,000	2.1%	\$1,000	3.23%	
64106	Publications	\$111,000	7.5%	\$108,500	7.2%	\$2,500	2.30%	
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	\$175,000	11.8%	\$171,500	11.4%	\$3,500	2.04%	
	<u>Issues Management:</u>							
64201	Water Issues	\$100,000	6.7%	\$100,000	6.7%	\$0	0.00%	
64202	Field/Technical Support	\$100,000	6.7%	\$100,000	6.7%	\$0	0.00%	
64204	Research Program Coordination & Outreach	\$120,000	8.1%	\$120,000	8.0%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$425,000	28.7%	\$400,000	26.7%	\$25,000	6.25%	
64208	Product Registrations	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64211	Sustainability Project	\$50,000	3.4%	\$50,000	3.3%	\$0	0.00%	
	Issues Management Subtotal	\$800,000	54.0%	\$775,000	51.6%	\$25,000	3.23%	
	<u>Legal/Governance:</u>							
64301	Elections	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64302	Legal Support	\$150,000	10.1%	\$150,000	10.0%	\$0	0.00%	
64303	Governance Support	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64304	Referendum	\$10,000	0.7%	\$0	0.0%	\$10,000	100.00%	
64305	Redistricting	\$5,000	0.3%	\$0	0.0%	\$5,000	100.00%	
	Legal/Governance Subtotal	\$185,000	12.5%	\$170,000	11.3%	\$15,000	8.82%	
	<u>Demonstration Grove:</u>							
64401	Pine Tree - Rent	\$0	0.0%	\$24,900	1.7%	(\$24,900)	-100.00%	
64402	Pine Tree - Grove Management	\$62,000	4.2%	\$52,000	3.5%	\$10,000	19.23%	
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%	\$28,500	1.9%	(\$21,375)	-75.00%	
	Demonstration Grove Subtotal	\$82,075	5.5%	\$118,350	7.9%	(\$36,275)	-30.65%	
	<u>Education & Outreach:</u>							
64501	Field Meetings, Seminars & Workshops	\$15,000	1.0%	\$15,000	1.0%	\$0	0.00%	
64502	Pine Tree Ranch Field Days	\$2,000	0.1%	\$2,000	0.1%	\$0	0.00%	
64503	Grower Outreach	\$3,000	0.2%	\$3,000	0.2%	\$0	0.00%	
	Education & Outreach Subtotal	\$20,000	1.3%	\$20,000	1.3%	\$0	0.00%	
	<u>Other:</u>							
64801	Dues, Sponsorships, & Reports	\$42,000	2.8%	\$40,000	2.7%	\$2,000	5.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$25,000	1.7%	\$60,000	4.0%	(\$35,000)	-58.33%	
64804	Office Expense	\$7,500	0.5%	\$7,500	0.5%	\$0	0.00%	
64805	Committee Meeting Expense	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64901	Anti-Theft Reward Program	\$15,000	1.0%	\$15,000	1.0%	\$0	0.00%	
	Other Industry Affairs Subtotal	\$97,000	6.5%	\$130,000	8.7%	(\$33,000)	-25.38%	
	Total Industry Affairs	\$1,482,075	100.0%	\$1,500,900	100.0%	(\$18,825)	-1.25%	

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Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	2025-26 BUDGET %		2024-25 AMEND #2 %		ORIGINAL vs. AMEND #2		COMMENT
						INCREASE (DECREASE)	PERCENT CHANGE	
	<u>Pest & Disease Projects:</u>							
65132	Surveys for avocado fruit feeding insect pests in Guatemala	\$243,700	28.3%	\$94,093	22.2%	\$149,607	159.00%	
65133	Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol, the Putative Avocado Seed Weevil (Heilipus lauri) Aggregation Pheromone	\$85,740	10.0%	\$63,000	14.9%	\$22,740	36.10%	
65134	A pesticide resistance monitoring program for avocado thrips	\$12,149	1.4%	\$9,411	2.2%	\$2,738	29.09%	
65135	Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado	\$77,149	9.0%	\$0	0.0%	\$77,149	100.00%	
65136	Impact of Natural Vegetation on Insect Pollinators in Agroecosystems	\$6,071	0.7%	\$0	0.0%	\$6,071	100.00%	
65137	Improve Phytophthora cinnamomi management by monitoring field populations for changes in fungicide sensitivity and conducting efficacy field trials	\$101,266	11.8%	\$0	0.0%	\$101,266	100.00%	
	Pest & Disease Project Subtotal	\$526,075	61.2%	\$166,504	39.3%	\$359,571	215.95%	
	<u>Breeding, Varieties, Genetics Projects:</u>							
65216	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$0	0.0%	\$89,628	21.2%	(\$89,628)	-100.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$0	0.0%	\$16,773	4.0%	(\$16,773)	-100.00%	
65218	Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	\$29,232	3.4%	\$0	0.0%	\$29,232	100.00%	
	Breeding, Varieties, Genetics Projects Subtotal	\$29,232	3.4%	\$106,401	25.1%	(\$77,169)	-72.53%	
	<u>Cultural Management Projects:</u>							
65323	Develop tools and info on crop water use	\$0	0.0%	\$55,603	13.1%	(\$55,603)	-100.00%	
65325	Artificial Polination Research	\$62,116	7.2%	\$62,719	14.8%	(\$603)	-0.96%	
65326	Addressing the relationship between soil characteristics and soil salinity in California avocado orchards	\$5,507	0.6%	\$0	0.0%	\$5,507	100.00%	
65327	Creating a Weather Station Network to Guide Irrigation Decision of Avocados	\$88,375	10.3%	\$0	0.0%	\$88,375	100.00%	
65328	Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	\$116,325	13.5%	\$0	0.0%	\$116,325	100.00%	
	Cultural Management Projects Subtotal	\$272,323	31.7%	\$118,322	27.9%	\$154,001	130.15%	
	<u>Industry Research Support:</u>							
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	\$32,500	3.8%	\$32,500	7.7%	\$0	0.00%	
	Industry Research Subtotal	\$32,500	3.8%	\$32,500	7.7%	\$0	0.00%	
	Total Production Research	\$860,130	100.0%	\$423,727	100.0%	\$436,403	102.99%	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	2025-26 BUDGET %		2024-25 AMEND #2 %		ORIGINAL vs. AMEND #2		COMMENT
						INCREASE (DECREASE)	PERCENT CHANGE	
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	\$200,000	100.0%	\$250,000	100.0%	(\$50,000)	-20.00%	
	Total Grant Programs	\$200,000	100.0%	\$250,000	100.0%	(\$50,000)	-20.00%	

**CALIFORNIA AVOCADO COMMISSION
2025-26 PROJECTION & BUDGET
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Department: Operations

ACCT CODE	DEPT/ ACTIVITY	2025-26 BUDGET	%	2024-25 AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
<u>Office Expense:</u>								
71101 & 71102	Office Rent & Property Tax	\$4,000	0.2%	\$35,132	1.6%	(\$31,132)	-88.61%	
71104	Offsite Storage	\$7,200	0.4%	\$10,240	0.5%	(\$3,040)	-29.69%	
71111	Corporate Insurance	\$101,750	5.0%	\$101,960	4.7%	(\$210)	-0.21%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$13,000	0.6%	\$31,350	1.5%	(\$18,350)	-58.53%	
71131	Utilities	\$2,050	0.1%	\$14,700	0.7%	(\$12,650)	-86.05%	
71141	Bank & Payroll Fees	\$65,000	3.2%	\$8,500	0.4%	\$56,500	664.71%	
71151	Equipment Maintenance & Expense	\$0	0.0%	\$7,760	0.4%	(\$7,760)	-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%	\$234,442	10.9%	(\$16,642)	-7.10%	
<u>Professional Fees:</u>								
71201	CPA-Financial Audits	\$43,000	2.1%	\$40,000	1.9%	\$3,000	7.50%	
71203	CPA-Assessment Audits	\$30,000	1.5%	\$56,375	2.6%	(\$26,375)	-46.78%	
71207	CDFA Fiscal and Compliance Audit	\$11,000	0.5%	\$9,925	0.5%	\$1,075	10.83%	
71211	CDFA Charges	\$75,000	3.7%	\$90,000	4.2%	(\$15,000)	-16.67%	
71221	USDA-AMS Charges	\$50,000	2.5%	\$63,000	2.9%	(\$13,000)	-20.63%	
71231 - 71235	Legal & Other Professional	\$10,000	0.5%	\$10,000	0.5%	\$0	0.00%	
71236	Outsourced Accounting	\$20,000	1.0%	\$107,500	5.0%	(\$87,500)	-81.40%	
78301	Pension Admin & Legal	\$33,000	1.6%	\$38,620	1.8%	(\$5,620)	-14.55%	
	Professional Fees Subtotal	\$272,000	13.4%	\$415,420	19.3%	(\$143,420)	-34.52%	
<u>Personnel Expenses:</u>								
71301 & 71321	Payroll Expense (Wages, Tax & Wrkrs Comp) - Ops & IA	\$740,266	36.5%	\$670,840	31.2%	\$69,426	10.35%	
	Payroll Expense (Wages, Tax & Wrkrs Comp) - Marketing	\$113,997	5.6%	\$118,071	5.5%	(\$4,074)	-3.45%	
71311	Pension Expense	\$78,559	3.9%	\$73,445	3.4%	\$5,114	6.96%	
71331	Benefits Expense	\$160,861	7.9%	\$146,557	6.8%	\$14,304	9.76%	
	Personnel Expenses Subtotal	\$1,093,683	53.9%	\$1,008,914	46.9%	\$84,769	8.40%	
<u>Commissioner Expenses:</u>								
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	2.7%	\$0	0.00%	
71404	Board Meeting Expenses	\$40,000	2.0%	\$22,250	1.0%	\$17,750	79.78%	
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	4.7%	\$0	0.00%	
	Commissioner Expenses Subtotal	\$213,000	10.5%	\$195,250	9.1%	\$17,750	9.09%	
<u>Information Technology:</u>								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$56,590	2.8%	\$35,806	1.7%	\$20,784	58.05%	
73003 & 73005	IT Support, Consulting & IT Service	\$37,080	1.8%	\$68,194	3.2%	(\$31,114)	-45.63%	
73004	Accounting & Assessment System	\$6,000	0.3%	\$6,000	0.3%	\$0	0.00%	
	Information Technology Subtotal	\$99,670	4.9%	\$110,000	5.1%	(\$10,330)	-9.39%	
<u>Depreciation, Interest & Other Operations:</u>								
78101	Operations Staff Travel	\$60,000	3.0%	\$5,000	0.2%	\$55,000	1100.00%	
78201	Depreciation Expense	\$0	0.0%	\$0	0.0%	\$0	0.00%	
78401 & 78501	Dues & Reg., Education, Training, Recruitment, Other	\$27,500	1.4%	\$11,175	0.5%	\$16,325	146.09%	
78601	Temporary Help	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
79001	Amortization Expense	\$34,006	1.7%	\$159,351	7.4%	(\$125,345)	-78.66%	
79100	Interest Expense	\$5,170	0.3%	\$5,776	0.3%	(\$606)	-10.49%	
	Depreciation, Interest & Other Admin Subtotal	\$131,676	6.5%	\$186,302	8.7%	(\$54,626)	-29.32%	
	Total Operations	\$2,027,829	100.0%	\$2,150,328	100.0%	(\$122,499)	-5.70%	