

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

ACCT CODE	REVENUES:	2025-26		2024-25		2025-26 vs. 2024-25		COMMENT
		PROJECTION	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$3,168,750	30.8%	\$1,950,000	18.8%	\$1,218,750	62.50%	Crop size 325 MM lbs
40011	HAB 85% Rebate Assessment Revenue	\$6,423,000	62.3%	\$7,905,000	76.2%	(\$1,482,000)	-18.75%	
	Subtotal Assessment Revenues	\$9,591,750	93.1%	\$9,855,000	95.0%	(\$263,250)	-2.67%	
42001	Administration & Accounting Fee Revenue (AIP)	\$70,000	0.7%	\$61,000	0.6%	\$9,000	14.75%	
46010	Grant Funding	\$200,000	1.9%	\$250,000	2.4%	(\$50,000)	-20.00%	
48001	Interest Income	\$240,000	2.3%	\$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	\$140,000	1.4%	\$140,000	1.3%	\$0	0.00%	
	Subtotal Other Revenues	\$710,000	6.9%	\$517,000	5.0%	\$193,000	37.33%	
	Total Revenues	\$10,301,750	100.0%	\$10,372,000	100.0%	(\$70,250)	-0.68%	

ACCT CODE	EXPENDITURES: Marketing Programs	2025-26		2024-25		2025-26 vs. 2024-25		COMMENT
		PRELIM BUDGET	%	AMEND #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
51000 & 55000	Consumer Marketing	\$4,597,600	34.9%	\$5,772,600	37.3%	(\$1,175,000)	-20.35%	
52000	Trade Marketing - Retail	\$2,817,400	21.4%	\$3,615,900	23.4%	(\$798,500)	-22.08%	
53000	Trade Marketing - Foodservice	\$650,000	4.9%	\$725,000	4.7%	(\$75,000)	-10.34%	
59000	Marketing Activities Support & Personnel	\$935,000	7.1%	\$971,500	6.3%	(\$36,500)	-3.76%	
	Subtotal Marketing Programs	\$9,000,000	68.2%	\$11,085,000	71.7%	(\$2,085,000)	-18.81%	
	EXPENDITURES: Non-Marketing Programs							
64000 & 65000	Industry Affairs & Production Research	\$2,000,000	15.2%	\$1,972,217	12.8%	\$27,783	1.41%	
66010	Grant Programs	\$200,000	1.5%	\$250,000	1.6%	(\$50,000)	-20.00%	
70000	Operations	\$1,990,000	15.1%	\$2,150,328	13.9%	(\$160,328)	-7.46%	
	Subtotal Non-Marketing Programs	\$4,190,000	31.8%	\$4,372,545	28.3%	(\$182,545)	-4.17%	
	Total Expenditures	\$13,190,000	100.0%	\$15,457,545	100.0%	(\$2,267,545)	-14.67%	
	Excess Of Revenues Over (Under) Expenditures	(\$2,888,250)	-28.0%	(\$5,085,545)	-49.0%	\$2,197,295	-43.21%	
	Estimated Beginning Reserves - Nov. 1	\$10,643,755		\$16,089,300		(\$5,445,545)	-33.85%	
	<i>Estimated 2024-25 Revenue Shortfall based on Volume</i>			<i>(\$1,900,000)</i>				
	<i>Estimated 2024-25 Unspent Funds Returned to Reserves</i>			<i>\$1,540,000</i>				
	Estimated Ending Reserves - Oct. 31	\$7,755,505		\$10,643,755		(\$2,888,250)	-27.14%	