

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

ACCT CODE	REVENUES:	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
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	63.0%	\$0	0.00%	
	Subtotal Assessment Revenues	\$9,591,563	94.0%	\$9,591,563	94.1%	\$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%	\$200,000	2.0%	\$10,000	5.00%	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%	\$603,250	5.9%	\$10,000	1.66%	
	Total Revenues	\$10,204,813	100.0%	\$10,194,813	100.0%	\$10,000	0.10%	
ACCT CODE	EXPENDITURES: Marketing Programs	BUDGET AMEND #1	%	2025-26 BUDGET	%	AMEND #1 vs. ORIGINAL INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000, 54000 & 55000	Consumer Marketing	\$3,805,500	27.1%	\$4,597,600	33.9%	(\$792,100)	-17.23%	Retail Investment Reallocation
52000	Trade Marketing - Retail	\$4,084,500	29.1%	\$2,817,400	20.8%	\$1,267,100	44.97%	Retail Investment Reallocation
53000	Trade Marketing - Foodservice	\$650,000	4.6%	\$650,000	4.8%	\$0	0.00%	
59000	Marketing Activities Support & Personnel	\$905,000	6.4%	\$935,000	6.9%	(\$30,000)	-3.21%	Retail Investment Reallocation
	Subtotal Marketing Programs	\$9,445,000	67.2%	\$9,000,000	66.3%	\$445,000	4.94%	
	EXPENDITURES: Non-Marketing Programs							
64000 & 65000	Industry Affairs & Production Research	\$2,368,238	16.9%	\$2,342,205	17.3%	\$26,033	1.11%	Update research budget to match final contract milestone reports and corresponding payments
66000	Grant Programs	\$210,000	1.5%	\$200,000	1.5%	\$10,000	5.00%	Updated to reflect actual grant award received
70000	Operations	\$2,027,829	14.4%	\$2,027,829	14.9%	\$0	0.00%	
	Subtotal Non-Marketing Programs	\$4,606,067	32.8%	\$4,570,034	33.7%	\$36,033	0.79%	
	Total Expenditures	\$14,051,067	100.0%	\$13,570,034	100.0%	\$481,033	3.54%	
	Excess Of Revenues Over (Under) Expenditures	(\$3,846,254)	-37.7%	(\$3,375,221)	-33.1%	(\$471,033)	13.96%	
	Beginning Reserves - Nov. 1	\$10,847,600		\$10,438,755		\$408,845	3.92%	Updated to reflect actual beginning reserves balance based on 2024/25 audited financials
	Estimated Ending Reserves - Oct. 31	\$7,001,346		\$7,063,534		(\$62,188)	-0.88%	

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

Department: Marketing

ACCT CODE	DEPT/ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
Consumer Marketing:								
51001 & 51002	Media - Development & Buying	\$1,708,000	18.1%	\$2,183,000	24.3%	(\$475,000)	-21.76%	Retail Investment Reallocation
51004	Consumer Marketing - Retail	\$770,800	8.2%	\$835,000	9.3%	(\$64,200)	-7.69%	Retail Investment Reallocation
54001	Consumer Public Relations	\$348,100	3.7%	\$546,000	6.1%	(\$197,900)	-36.25%	Retail Investment Reallocation
55101 & 55103	Online Marketing	\$658,600	7.0%	\$708,600	7.9%	(\$50,000)	-7.06%	Retail Investment Reallocation
51801	Program Administration & Marketing Research	\$320,000	3.4%	\$325,000	3.6%	(\$5,000)	-1.54%	Retail Investment Reallocation
Consumer Marketing Subtotal		\$3,805,500	40.3%	\$4,597,600	51.1%	(\$792,100)	-17.23%	
Trade - Retail:								
520XX	Trade Relations	\$904,500	9.6%	\$934,500	10.4%	(\$30,000)	-3.21%	Retail Investment Reallocation
521XX & 523XX	Retail Promotions	\$2,827,050	29.9%	\$1,529,950	17.0%	\$1,297,100	84.78%	Retail Investment Reallocation
522XX	Data, Research & Analysis	\$277,200	2.9%	\$277,200	3.1%	\$0	0.00%	
52140 & 524XX	Administration & Other	\$75,750	0.8%	\$75,750	0.8%	\$0	0.00%	
Trade - Retail Subtotal		\$4,084,500	43.2%	\$2,817,400	31.3%	\$1,267,100	44.97%	
Trade - Foodservice:								
53001 & 53002	Media & Production	\$104,500	1.1%	\$104,500	1.2%	\$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	1.8%	\$0	0.00%	
53104	Chain Promotions	\$269,700	2.9%	\$269,700	3.0%	\$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	7.2%	\$0	0.00%	
Marketing Activities Support:								
51803 & 52134	Marketing Planning & Export Program	\$55,000	0.6%	\$85,000	0.9%	(\$30,000)	-35.29%	Retail Investment Reallocation
51003	Buy California Marketing Agreement	\$25,000	0.3%	\$25,000	0.3%	\$0	0.00%	
51805	Marketing Personnel Expense	\$825,000	8.7%	\$825,000	9.2%	\$0	0.00%	
Marketing Activities Support Subtotal		\$905,000	9.6%	\$935,000	10.4%	(\$30,000)	-3.21%	
Total Marketing		\$9,445,000	100.0%	\$9,000,000	100.0%	\$445,000	4.94%	

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

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
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	\$111,000	7.5%	\$111,000	7.5%	\$0	0.00%	
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%	\$175,000	11.8%	\$0	0.00%	
Issues Management:								
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	8.1%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$425,000	28.7%	\$425,000	28.7%	\$0	0.00%	
64208	Product Registrations	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
64211	Sustainability Project	\$50,000	3.4%	\$50,000	3.4%	\$0	0.00%	
	Issues Management Subtotal	\$800,000	54.0%	\$800,000	54.0%	\$0	0.00%	
Legal/Governance:								
64301	Elections	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64302	Legal Support	\$150,000	10.1%	\$150,000	10.1%	\$0	0.00%	
64303	Governance Support	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64304	Referendum	\$10,000	0.7%	\$10,000	0.7%	\$0	0.00%	
64305	Redistricting	\$5,000	0.3%	\$5,000	0.3%	\$0	0.00%	
	Legal/Governance Subtotal	\$185,000	12.5%	\$185,000	12.5%	\$0	0.00%	
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	\$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%	
Other:								
64801	Dues, Sponsorships, & Reports	\$42,000	2.8%	\$42,000	2.8%	\$0	0.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$25,000	1.7%	\$25,000	1.7%	\$0	0.00%	
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%	\$97,000	6.5%	\$0	0.00%	
	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		2025-26 BUDGET		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Pest & Disease Projects:</u>								
65132	Surveys for avocado fruit feeding insect pests in Guatemala	\$243,700	27.5%	\$243,700	28.3%	\$0	0.00%	
65133	Chemical Synthesis and Field Evaluation of an Enantiopure (+)-Grandisol, the Putative Avocado Seed Weevil (Heilipus lauri) Aggregation Pheromone	\$111,773	12.6%	\$85,740	10.0%	\$26,033	30.36%	Update budget to match final contract milestone reports and corresponding payments
65134	A pesticide resistance monitoring program for avocado thrips	\$12,149	1.4%	\$12,149	1.4%	\$0	0.00%	
65135	Integrating Chemical and Cultural Practices for Bot Canker Control in Avocado	\$77,149	8.7%	\$77,149	9.0%	\$0	0.00%	
65136	Impact of Natural Vegetation on Insect Pollinators in Agroecosystems	\$6,071	0.7%	\$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	11.4%	\$101,266	11.8%	\$0	0.00%	
Pest & Disease Project Subtotal		\$552,108	62.3%	\$526,075	61.2%	\$26,033	4.95%	
<u>Breeding, Varieties, Genetics Projects:</u>								
65216	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65218	Continued Research at the San Luis Obispo Rootstock Trial Site (2025-2027)	\$29,232	3.3%	\$29,232	3.4%	\$0	0.00%	
Breeding, Varieties, Genetics Projects Subtotal		\$29,232	3.3%	\$29,232	3.4%	\$0	0.00%	
<u>Cultural Management Projects:</u>								
65323	Develop tools and info on crop water use	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65325	Artificial Polination Research	\$62,116	7.0%	\$62,116	7.2%	\$0	0.00%	
65326	Addressing the relationship between soil characteristics and soil salinity in California avocado orchards	\$5,507	0.6%	\$5,507	0.6%	\$0	0.00%	
65327	Creating a Weather Station Network to Guide Irrigation Decision of Avocados	\$88,375	10.0%	\$88,375	10.3%	\$0	0.00%	
65328	Assessing irrigation management tools and strategies on avocado fruit quality and yield impacts	\$116,325	13.1%	\$116,325	13.5%	\$0	0.00%	
Cultural Management Projects Subtotal		\$272,323	30.7%	\$272,323	31.7%	\$0	0.00%	
<u>Industry Research Support:</u>								
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	\$32,500	3.7%	\$32,500	3.8%	\$0	0.00%	
Industry Research Subtotal		\$32,500	3.7%	\$32,500	3.8%	\$0	0.00%	
Total Production Research		\$886,163	100.0%	\$860,130	100.0%	\$26,033	3.03%	

Department: Grant Programs

ACCT CODE	DEPT/ACTIVITY	BUDGET		2025-26 BUDGET		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	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	\$210,000	100.0%	\$200,000	100.0%	\$10,000	5.00%	Updated to reflect actual grant award received
Total Grant Programs		\$210,000	100.0%	\$200,000	100.0%	\$10,000	5.00%	

**CALIFORNIA AVOCADO COMMISSION
2025-26 BUDGET AMEND #1
WITH COMPARISON TO 2025-26 ORIGINAL BUDGET**

Department: Operations

ACCT CODE	DEPT/ACTIVITY	BUDGET		2025-26		AMEND #1 vs. ORIGINAL		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
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 & Wrks Comp) - Ops & IA	\$740,266	36.5%	\$740,266	36.5%	\$0	0.00%	
	Payroll Expense (Wages, Tax & Wrks Comp) - Marketing	\$113,997	5.6%	\$113,997	5.6%	\$0	0.00%	
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	\$1,093,683	53.9%	\$1,093,683	53.9%	\$0	0.00%	
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	\$27,500	1.4%	\$27,500	1.4%	\$0	0.00%	
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	\$131,676	6.5%	\$131,676	6.5%	\$0	0.00%	
	Total Operations	\$2,027,829	100.0%	\$2,027,829	100.0%	\$0	0.00%	