

CALIFORNIA AVOCADO COMMISSION
 2024-25 PROJECTION & BUDGET
 WITH COMPARISON TO 2023-24

ACCT CODE	REVENUES:	2024-25		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$1,950,000	18.9%	\$5,045,625	53.1%	(\$3,095,625)	-61.35%	Crop size 400 MM lbs @ \$.005/lb assessment
40011	HAB 85% Rebate Assessment Revenue	\$7,905,000	76.6%	\$3,952,500	41.6%	\$3,952,500	100.00%	
	Subtotal Assessment Revenues	\$9,855,000	95.5%	\$8,998,125	94.7%	\$856,875	9.52%	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.6%	\$61,000	0.6%	\$0	0.00%	
46010	Grant Funding	\$200,000	1.9%	\$300,000	3.2%	(\$100,000)	-33.33%	
48001	Interest Income	\$6,000	0.1%	\$6,000	0.1%	\$0	0.00%	
48009	From the Grove Income	\$60,000	0.6%	\$60,000	0.6%	\$0	0.00%	
48003	Other Income	\$140,000	1.4%	\$75,000	0.8%	\$65,000	86.67%	
	Subtotal Other Revenues	\$467,000	4.5%	\$502,000	5.3%	(\$35,000)	-6.97%	
	Total Revenues	\$10,322,000	100.0%	\$9,500,125	100.0%	\$821,875	8.65%	
ACCT CODE	EXPENDITURES: Marketing Programs	2024-25		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
51000 & 55000	Consumer Marketing	\$4,597,600	33.8%	\$3,807,500	32.7%	\$790,100	20.75%	
52000	Trade Marketing - Retail	\$3,615,900	26.6%	\$2,481,000	21.3%	\$1,134,900	45.74%	
53000	Trade Marketing - Foodservice	\$650,000	4.8%	\$537,500	4.6%	\$112,500	20.93%	
59000	Marketing Activities Support & Personnel	\$971,500	7.1%	\$177,500	1.5%	\$794,000	447.32%	Includes 85% of Marketing Staff Personnel Expense
	Subtotal Marketing Programs	\$9,835,000	72.3%	\$7,003,500	60.1%	\$2,831,500	40.43%	
EXPENDITURES: Non-Marketing Programs		2024-25		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
64000 & 65000	Industry Affairs & Production Research	\$1,420,404	10.4%	\$1,485,154	12.7%	(\$64,750)	-4.36%	
66010	Grant Programs	\$200,000	1.5%	\$300,000	2.6%	(\$100,000)	-33.33%	
70000	Operations	\$2,150,328	15.8%	\$2,867,339	24.6%	(\$717,011)	-25.01%	85% of Marketing Staff Personnel Expense Transferred to Marketing
	Subtotal Non-Marketing Programs	\$3,770,732	27.7%	\$4,652,493	39.9%	(\$881,761)	-18.95%	
	Total Expenditures	\$13,605,732	100.0%	\$11,655,993	100.0%	\$1,949,739	16.73%	
	Excess Of Revenues Over (Under) Expenditures	(\$3,283,732)	-31.8%	(\$2,155,868)	-22.7%	(\$1,127,864)	52.32%	
	Estimated Beginning Reserves - Nov. 1	\$15,520,086		\$7,425,954		\$8,094,132	109.00%	
	<i>Estimated 2023-24 Revenue Overage based on Volume & Price/LB</i>			\$9,500,000				
	<i>Estimated 2023-24 Unspent Funds Returned to Reserves</i>			\$750,000				
	Estimated Ending Reserves - Oct. 31	\$12,236,354		\$15,520,086		(\$3,283,732)	-21.16%	

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Department: Marketing

ACCT CODE	DEPT/ACTIVITY	2024-25		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
	Consumer Marketing:							
51001	Media Planning & Buying	\$1,755,000	17.8%	\$1,680,000	24.0%	\$75,000	4.46%	
51002	Creative Strategy, Content & Production	\$511,600	5.2%	\$497,500	7.1%	\$14,100	2.83%	
51004 & 52113	Consumer Marketing - Retail	\$1,100,900	11.2%	\$800,000	11.4%	\$300,900	37.61%	
54001	Consumer Public Relations	\$368,000	3.7%	\$192,500	2.7%	\$175,500	91.17%	
55101 & 55103	Online Marketing	\$536,600	5.5%	\$410,000	5.9%	\$126,600	30.88%	
51801 & 57002	Program Administration & Marketing Research	\$325,500	3.3%	\$227,500	3.2%	\$98,000	43.08%	
	Consumer Marketing Subtotal	\$4,597,600	46.7%	\$3,807,500	54.4%	\$790,100	20.75%	
	Trade - Retail:							
520XX	Trade Relations	\$915,250	9.3%	\$705,300	10.1%	\$209,950	29.77%	
52016, 521XX & 523XX	Retail Promotions	\$2,362,450	24.0%	\$1,447,500	20.7%	\$914,950	63.21%	
522XX	Data, Research & Analysis	\$272,200	2.8%	\$262,200	3.7%	\$10,000	3.81%	
52140 & 524XX	Administration & Other	\$66,000	0.7%	\$66,000	0.9%	\$0	0.00%	
	Trade - Retail Subtotal	\$3,615,900	36.8%	\$2,481,000	35.4%	\$1,134,900	45.74%	
	Trade - Foodservice:							
53001	Media	\$87,400	0.9%	\$0	0.0%	\$87,400	0.00%	
53101	Public Relations	\$102,300	1.0%	\$103,300	1.5%	(\$1,000)	-0.97%	
53103	Foodservice Events	\$213,800	2.2%	\$164,100	2.3%	\$49,700	30.29%	
53104	Chain Promotions	\$200,000	2.0%	\$223,600	3.2%	(\$23,600)	-10.55%	
53105	Culinary Education	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
5380X	Program Administration	\$44,500	0.5%	\$44,500	0.6%	\$0	0.00%	
	Trade - Foodservice Subtotal	\$650,000	6.6%	\$537,500	7.7%	\$112,500	20.93%	
	Marketing Activities Support:							
51803 & 52134	Marketing Planning & Export Program	\$111,500	1.1%	\$177,500	2.5%	(\$66,000)	-37.18%	
51003	Buy California Marketing Agreement	\$25,000	0.3%	\$0	0.0%	\$25,000	0.00%	
518XX	Marketing Personnel Expense	\$835,000	8.5%	\$0	0.0%	\$835,000		
	Marketing Activities Support Subtotal	\$971,500	9.9%	\$177,500	2.5%	\$794,000	447.32%	
	Total Marketing	\$9,835,000	100.0%	\$7,003,500	100.0%	\$2,831,500	40.43%	

CALIFORNIA AVOCADO COMMISSION
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Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ACTIVITY	2024-25		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
Industry Statistics And Information:								
64001	AMRIC Operation	\$19,300	1.6%	\$27,000	2.2%	(\$7,700)	-28.52%	
64002	Crop Forecasting and Analysis	\$83,750	6.8%	\$80,000	6.6%	\$3,750	4.69%	
64003	Grower Database	\$1,500	0.1%	\$1,500	0.1%	\$0	0.00%	
64004	Grove Identification GIS Project Development	\$11,500	0.9%	\$11,500	0.9%	\$0	0.00%	
	Industry Statistics And Information Subtotal	\$116,050	9.5%	\$120,000	9.9%	(\$3,950)	-3.29%	
Grower Communications:								
64105	Online Information	\$31,000	2.5%	\$31,000	2.6%	\$0	0.00%	
64106	Publications	\$108,500	8.9%	\$108,500	9.0%	\$0	0.00%	
64107	Annual Meeting	\$15,000	1.2%	\$20,000	1.7%	(\$5,000)	-25.00%	
64108	Annual Report	\$17,000	1.4%	\$15,000	1.2%	\$2,000	13.33%	
	Grower Communications Subtotal	\$171,500	14.0%	\$174,500	14.4%	(\$3,000)	-1.72%	
Issues Management:								
64201	Water Issues	\$100,000	8.2%	\$100,000	8.3%	\$0	0.00%	
64202	Field/Technical Support	\$100,000	8.2%	\$100,000	8.3%	\$0	0.00%	
64204	Research Program Coordination & Outreach	\$120,000	9.8%	\$120,000	9.9%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$125,000	10.2%	\$125,000	10.3%	\$0	0.00%	
64208	Product Registrations	\$5,000	0.4%	\$5,000	0.4%	\$0	0.00%	
64211	Sustainability Project	\$50,000	4.1%	\$50,000	4.1%	\$0	0.00%	
	Issues Management Subtotal	\$500,000	40.8%	\$500,000	41.3%	\$0	0.00%	
Legal/Governance:								
64301	Elections	\$10,000	0.8%	\$10,000	0.8%	\$0	0.00%	
64302	Legal Support	\$150,000	12.2%	\$100,000	8.3%	\$50,000	50.00%	
64303	Governance Support	\$10,000	0.8%	\$55,000	4.5%	(\$45,000)	-81.82%	
	Legal/Governance Subtotal	\$170,000	13.9%	\$165,000	13.6%	\$5,000	3.03%	
Demonstration Grove:								
64401	Pine Tree - Rent	\$24,900	2.0%	\$24,900	2.1%	\$0	0.00%	
64402	Pine Tree - Grove Management	\$52,000	4.2%	\$52,000	4.3%	\$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%	\$2,520	0.2%	\$30	1.19%	
64405	Pine Tree - Improvements & Misc Expenses	\$5,000	0.4%	\$5,000	0.4%	\$0	0.00%	
64406 - 64409	Pine Tree - Harvesting, Hauling, CAC & HAB Assessments	\$28,500	2.3%	\$15,155	1.3%	\$13,345	88.06%	
	Demonstration Grove Subtotal	\$118,350	9.7%	\$104,975	8.7%	\$13,375	12.74%	
Education & Outreach:								
64501	Field Meetings, Seminars & Workshops	\$15,000	1.2%	\$15,000	1.2%	\$0	0.00%	
64502	Pine Tree Ranch Field Days	\$2,000	0.2%	\$2,000	0.2%	\$0	0.00%	
64503	Grower Outreach	\$3,000	0.2%	\$4,000	0.3%	(\$1,000)	-25.00%	
	Education & Outreach Subtotal	\$20,000	1.6%	\$21,000	1.7%	(\$1,000)	-4.76%	
Other:								
64801	Dues, Sponsorships, & Reports	\$40,000	3.3%	\$41,000	3.4%	(\$1,000)	-2.44%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$60,000	4.9%	\$60,000	5.0%	\$0	0.00%	
64804	Office Expense	\$7,500	0.6%	\$10,000	0.8%	(\$2,500)	-25.00%	
64805	Committee Meeting Expense	\$5,000	0.4%	\$5,000	0.4%	\$0	0.00%	
64901	Anti-Theft Reward Program	\$15,000	1.2%	\$7,500	0.6%	\$7,500	100.00%	
	Other Industry Affairs Subtotal	\$130,000	10.6%	\$126,000	10.4%	\$4,000	3.17%	
	Total Industry Affairs	\$1,225,900	100.0%	\$1,211,475	100.0%	\$14,425	1.19%	

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Department: Industry Affairs & Production Research

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		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Pest & Disease Projects:</u>								
65131	Phenology and ecology of avocado lace bug in Southern California	\$0	0.0%	\$30,572	11.2%	(\$30,572)	-100.00%	
65132	PLACEHOLDER: Avocado Branch Canker	\$0	0.0%	\$30,000	11.0%	(\$30,000)	-100.00%	
Pest & Disease Project Subtotal		\$0	0.0%	\$60,572	22.1%	(\$60,572)	-100.00%	
<u>Breeding, Varieties, Genetics Projects:</u>								
65216	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$89,628	46.1%	\$89,628	32.7%	\$0	0.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$16,773	8.6%	\$16,690	6.1%	\$83	0.50%	
Breeding, Varieties, Genetics Projects Subtotal		\$106,401	54.7%	\$106,318	38.8%	\$83	0.08%	
<u>Cultural Management Projects:</u>								
65323	Develop tools and info on crop water use	\$55,603	28.6%	\$67,053	24.5%	(\$11,450)	-17.08%	
65324	Adapting a User-friendly Online Irrigation Calculator for Avocados	\$0	0.0%	\$7,236	2.6%	(\$7,236)	-100.00%	
Cultural Management Projects Subtotal		\$55,603	28.6%	\$74,289	27.1%	(\$18,686)	-25.15%	
<u>Industry Research Support:</u>								
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	\$32,500	16.7%	\$32,500	11.9%	\$0	0.00%	
Industry Research Subtotal		\$32,500	16.7%	\$32,500	11.9%	\$0	0.00%	
Total Production Research		\$194,504	100.0%	\$273,679	100.0%	(\$79,175)	-28.93%	

Department: Grant Programs

ACCT CODE	DEPT/ACTIVITY	2024-25		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
66020-91	USDA Grant-FAS MAP South Korea	\$100,000	50.0%	\$160,000	53.3%	(\$60,000)	-37.50%	
66021-92	USDA Grant-FAS MAP China	\$100,000	50.0%	\$140,000	46.7%	(\$40,000)	-28.57%	
Total Grant Programs		\$200,000	100.0%	\$300,000	100.0%	(\$100,000)	-33.33%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Operations

ACCT CODE	DEPT/ ACTIVITY	2024-25		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		PROJECTION	%	AMEND #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
Office Expense:								
71101 & 71102	Office Rent & Property Tax	\$35,132	1.6%	\$155,705	5.4%	(\$120,573)	-77.44%	
71104	Offsite Storage	\$10,240	0.5%	\$9,300	0.3%	\$940	10.11%	
71111	Corporate Insurance	\$101,960	4.7%	\$96,000	3.3%	\$5,960	6.21%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$31,350	1.5%	\$27,650	1.0%	\$3,700	13.38%	
71131	Utilities	\$14,700	0.7%	\$14,600	0.5%	\$100	0.68%	
71141	Bank & Payroll Fees	\$8,500	0.4%	\$16,000	0.6%	(\$7,500)	-46.88%	
71151	Equipment Maintenance & Expense	\$7,760	0.4%	\$20,000	0.7%	(\$12,240)	-61.20%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$24,800	1.2%	\$29,420	1.0%	(\$4,620)	-15.70%	
	Office Expense Subtotal	\$234,442	10.9%	\$368,675	12.9%	(\$134,233)	-36.41%	
Professional Fees:								
71201	CPA-Financial Audits	\$40,000	1.9%	\$40,000	1.4%	\$0	0.00%	
71203	CPA-Assessment Audits	\$56,375	2.6%	\$28,500	1.0%	\$27,875	97.81%	
71207	CDFA Fiscal and Compliance Audit	\$9,925	0.5%	\$14,500	0.5%	(\$4,575)	-31.55%	
71211	CDFA Charges	\$90,000	4.2%	\$81,960	2.9%	\$8,040	9.81%	
71221	USDA-AMS Charges	\$63,000	2.9%	\$60,000	2.1%	\$3,000	5.00%	
71231 - 71235	Legal & Other Professional	\$10,000	0.5%	\$7,500	0.3%	\$2,500	33.33%	
71236	Outsourced Accounting	\$107,500	5.0%	\$150,000	5.2%	(\$42,500)	-28.33%	
78301	Pension Admin & Legal	\$38,620	1.8%	\$52,300	1.8%	(\$13,680)	-26.16%	
	Professional Fees Subtotal	\$415,420	19.3%	\$434,760	15.2%	(\$19,340)	-4.45%	
Personnel Expenses:								
71301 & 71321	Payroll Expense (Wages, Tax & Wrks Comp) - Ops & IA	\$670,840	31.2%	\$645,680	22.5%	\$25,160	3.90%	
	Payroll Expense (Wages, Tax & Wrks Comp) - Marketing	\$118,071	5.5%	\$766,280	26.7%	(\$648,209)	-84.59%	
71311	Pension Expense	\$73,445	3.4%	\$117,625	4.1%	(\$44,180)	-37.56%	
71331	Benefits Expense	\$146,557	6.8%	\$236,432	8.2%	(\$89,875)	-38.01%	
	Personnel Expenses Subtotal	\$1,008,914	46.9%	\$1,766,017	61.6%	(\$757,103)	-42.87%	
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	2.7%	\$58,000	2.0%	\$0	0.00%	
71404	Board Meeting Expenses	\$22,250	1.0%	\$31,000	1.1%	(\$8,750)	-28.23%	
71405	HAB BOLD Participation	\$10,000	0.5%	\$18,000	0.6%	(\$8,000)	-44.44%	
71406	District Designated Funds	\$100,000	4.7%	\$0	0.0%	\$100,000	100.00%	
	Commissioner Expenses Subtotal	\$195,250	9.1%	\$112,000	3.9%	\$83,250	74.33%	
Information Technology:								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$35,806	1.7%	\$66,937	2.3%	(\$31,131)	-46.51%	
73003 & 73005	IT Support, Consulting & IT Service	\$68,194	3.2%	\$56,500	2.0%	\$11,694	20.70%	
73004	Accounting & Assessment System	\$6,000	0.3%	\$11,500	0.4%	(\$5,500)	-47.83%	
	Information Technology Subtotal	\$110,000	5.1%	\$134,937	4.7%	(\$24,937)	-18.48%	
Depreciation, Interest & Other Operations:								
78101	Operations Staff Travel	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
78201	Depreciation Expense	\$0	0.0%	\$0	0.0%	\$0	0.00%	
78401 & 78501	Dues & Reg., Education, Training, Recruitment, Other	\$11,175	0.5%	\$20,950	0.7%	(\$9,775)	-46.66%	
78601	Temporary Help	\$5,000	0.2%	\$25,000	0.9%	(\$20,000)	-80.00%	
79001	Amortization Expense	\$159,351	7.4%	\$0	0.0%	\$159,351	100.00%	
79100	Interest Expense	\$5,776	0.3%	\$0	0.0%	\$5,776	100.00%	
	Depreciation, Interest & Other Admin Subtotal	\$186,302	8.7%	\$50,950	1.8%	\$135,352	265.66%	
	Total Operations	\$2,150,328	100.0%	\$2,867,339	100.0%	(\$717,011)	-25.01%	