

CALIFORNIA AVOCADO COMMISSION  
 2024-25 BUDGET AMEND #1  
 WITH COMPARISON TO 2024-25

ACCT CODE	REVENUES:	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$1,950,000	18.9%	\$1,950,000	18.9%	\$0	0.00%	Crop size 400 MM lbs @ \$0.005/lb assessment
40011	HAB 85% Rebate Assessment Revenue	\$7,905,000	76.6%	\$7,905,000	76.6%	\$0	0.00%	
	<b>Subtotal Assessment Revenues</b>	<b>\$9,855,000</b>	<b>95.5%</b>	<b>\$9,855,000</b>	<b>95.5%</b>	<b>\$0</b>	<b>0.00%</b>	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.6%	\$61,000	0.6%	\$0	0.00%	
46010	Grant Funding	\$200,000	1.9%	\$200,000	1.9%	\$0	0.00%	
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%	\$140,000	1.4%	\$0	0.00%	
	<b>Subtotal Other Revenues</b>	<b>\$467,000</b>	<b>4.5%</b>	<b>\$467,000</b>	<b>4.5%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Revenues</b>	<b>\$10,322,000</b>	<b>100.0%</b>	<b>\$10,322,000</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	
ACCT CODE	EXPENDITURES: Marketing Programs	2024-25 AMEND #1	%	2024-25 BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000 & 55000	Consumer Marketing	\$5,772,600	38.0%	\$4,597,600	33.8%	\$1,175,000	25.56%	
52000	Trade Marketing - Retail	\$3,615,900	23.8%	\$3,615,900	26.6%	\$0	0.00%	
53000	Trade Marketing - Foodservice	\$725,000	4.8%	\$650,000	4.8%	\$75,000	11.54%	
59000	Marketing Activities Support & Personnel	\$971,500	6.4%	\$971,500	7.1%	\$0	0.00%	Includes 85% of Marketing Staff Personnel Expense
	<b>Subtotal Marketing Programs</b>	<b>\$11,085,000</b>	<b>73.0%</b>	<b>\$9,835,000</b>	<b>72.3%</b>	<b>\$1,250,000</b>	<b>12.71%</b>	
ACCT CODE	EXPENDITURES: Non-Marketing Programs	2024-25 AMEND #1	%	2024-25 BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
64000 & 65000	Industry Affairs & Production Research	\$1,758,123	11.6%	\$1,420,404	10.4%	\$337,719	23.78%	
66010	Grant Programs	\$200,000	1.3%	\$200,000	1.5%	\$0	0.00%	
70000	Operations	\$2,150,328	14.2%	\$2,150,328	15.8%	\$0	0.00%	85% of Marketing Staff Personnel Expense Transferred to Marketing
	<b>Subtotal Non-Marketing Programs</b>	<b>\$4,108,451</b>	<b>27.0%</b>	<b>\$3,770,732</b>	<b>27.7%</b>	<b>\$337,719</b>	<b>8.96%</b>	
	<b>Total Expenditures</b>	<b>\$15,193,451</b>	<b>100.0%</b>	<b>\$13,605,732</b>	<b>100.0%</b>	<b>\$1,587,719</b>	<b>11.67%</b>	
	<b>Excess Of Revenues Over (Under) Expenditures</b>	<b>(\$4,871,451)</b>	<b>-47.2%</b>	<b>(\$3,283,732)</b>	<b>-31.8%</b>	<b>(\$1,587,719)</b>	<b>48.35%</b>	
	<b>Estimated Beginning Reserves - Nov. 1</b>	\$14,329,503		\$14,329,503		\$0	0.00%	
	<i>Estimated 2023-24 Revenue Overage based on Volume &amp; Price/LB</i>							
	<i>Estimated 2023-24 Unspent Funds Returned to Reserves</i>							
	<b>Estimated Ending Reserves - Oct. 31</b>	<b>\$9,458,052</b>		<b>\$11,045,771</b>		<b>(\$1,587,719)</b>	<b>-14.37%</b>	

CALIFORNIA AVOCADO COMMISSION  
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 WITH COMPARISON TO 2024-25

Department: Marketing

ACCT CODE	DEPT/ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
	<b>Consumer Marketing:</b>							
51001	Media Planning & Buying	\$2,175,000	19.6%	\$1,755,000	17.8%	\$420,000	23.93%	
51002	Creative Strategy, Content & Production	\$741,600	6.7%	\$511,600	5.2%	\$230,000	44.96%	
51004 & 52113	Consumer Marketing - Retail	\$1,235,900	11.1%	\$1,100,900	11.2%	\$135,000	12.26%	
54001	Consumer Public Relations	\$458,000	4.1%	\$368,000	3.7%	\$90,000	24.46%	
55101 & 55103	Online Marketing	\$786,600	7.1%	\$536,600	5.5%	\$250,000	46.59%	
51801 & 57002	Program Administration & Marketing Research	\$375,500	3.4%	\$325,500	3.3%	\$50,000	15.36%	
	<b>Consumer Marketing Subtotal</b>	<b>\$5,772,600</b>	<b>52.1%</b>	<b>\$4,597,600</b>	<b>46.7%</b>	<b>\$1,175,000</b>	<b>25.56%</b>	
	<b>Trade - Retail:</b>							
520XX	Trade Relations	\$915,250	8.3%	\$915,250	9.3%	\$0	0.00%	
52016, 521XX & 523XX	Retail Promotions	\$2,362,450	21.3%	\$2,362,450	24.0%	\$0	0.00%	
522XX	Data, Research & Analysis	\$272,200	2.5%	\$272,200	2.8%	\$0	0.00%	
52140 & 524XX	Administration & Other	\$66,000	0.6%	\$66,000	0.7%	\$0	0.00%	
	<b>Trade - Retail Subtotal</b>	<b>\$3,615,900</b>	<b>32.6%</b>	<b>\$3,615,900</b>	<b>36.8%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Trade - Foodservice:</b>							
53001 & 53002	Media & Production	\$87,400	0.8%	\$87,400	0.9%	\$0	0.00%	
53101	Public Relations	\$102,300	0.9%	\$102,300	1.0%	\$0	0.00%	
53103	Foodservice Events	\$213,800	1.9%	\$213,800	2.2%	\$0	0.00%	
53104	Chain Promotions	\$275,000	2.5%	\$200,000	2.0%	\$75,000	37.50%	
53105	Culinary Education	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
53801 & 53802	Program Administration	\$44,500	0.4%	\$44,500	0.5%	\$0	0.00%	
	<b>Trade - Foodservice Subtotal</b>	<b>\$725,000</b>	<b>6.5%</b>	<b>\$650,000</b>	<b>6.6%</b>	<b>\$75,000</b>	<b>11.54%</b>	
	<b>Marketing Activities Support:</b>							
51803 & 52134	Marketing Planning & Export Program	\$111,500	1.0%	\$111,500	1.1%	\$0	0.00%	
51003	Buy California Marketing Agreement	\$25,000	0.2%	\$25,000	0.3%	\$0	0.00%	
518XX	Marketing Personnel Expense	\$835,000	7.5%	\$835,000	8.5%	\$0	0.00%	
	<b>Marketing Activities Support Subtotal</b>	<b>\$971,500</b>	<b>8.8%</b>	<b>\$971,500</b>	<b>9.9%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Marketing</b>	<b>\$11,085,000</b>	<b>100.0%</b>	<b>\$9,835,000</b>	<b>100.0%</b>	<b>\$1,250,000</b>	<b>12.71%</b>	

CALIFORNIA AVOCADO COMMISSION  
 2024-25 BUDGET AMEND #1  
 WITH COMPARISON TO 2024-25

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b>Industry Statistics And Information:</b>								
64001	AMRIC Operation	\$19,300	1.3%	\$19,300	1.6%	\$0	0.00%	
64002	Crop Forecasting and Analysis	\$83,750	5.6%	\$83,750	6.8%	\$0	0.00%	
64003	Grower Database	\$1,500	0.1%	\$1,500	0.1%	\$0	0.00%	
64004	Grove Identification GIS Project Development	\$11,500	0.8%	\$11,500	0.9%	\$0	0.00%	
	<b>Industry Statistics And Information Subtotal</b>	<b>\$116,050</b>	<b>7.7%</b>	<b>\$116,050</b>	<b>9.5%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Grower Communications:</b>								
64105	Online Information	\$31,000	2.1%	\$31,000	2.5%	\$0	0.00%	
64106	Publications	\$108,500	7.2%	\$108,500	8.9%	\$0	0.00%	
64107	Annual Meeting	\$15,000	1.0%	\$15,000	1.2%	\$0	0.00%	
64108	Annual Report	\$17,000	1.1%	\$17,000	1.4%	\$0	0.00%	
	<b>Grower Communications Subtotal</b>	<b>\$171,500</b>	<b>11.4%</b>	<b>\$171,500</b>	<b>14.0%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Issues Management:</b>								
64201	Water Issues	\$100,000	6.7%	\$100,000	8.2%	\$0	0.00%	
64202	Field/Technical Support	\$100,000	6.7%	\$100,000	8.2%	\$0	0.00%	
64204	Research Program Coordination & Outreach	\$120,000	8.0%	\$120,000	9.8%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$400,000	26.7%	\$125,000	10.2%	\$275,000	220.00%	
64208	Product Registrations	\$5,000	0.3%	\$5,000	0.4%	\$0	0.00%	
64211	Sustainability Project	\$50,000	3.3%	\$50,000	4.1%	\$0	0.00%	
	<b>Issues Management Subtotal</b>	<b>\$775,000</b>	<b>51.6%</b>	<b>\$500,000</b>	<b>40.8%</b>	<b>\$275,000</b>	<b>55.00%</b>	
<b>Legal/Governance:</b>								
64301	Elections	\$10,000	0.7%	\$10,000	0.8%	\$0	0.00%	
64302	Legal Support	\$150,000	10.0%	\$150,000	12.2%	\$0	0.00%	
64303	Governance Support	\$10,000	0.7%	\$10,000	0.8%	\$0	0.00%	
	<b>Legal/Governance Subtotal</b>	<b>\$170,000</b>	<b>11.3%</b>	<b>\$170,000</b>	<b>13.9%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Demonstration Grove:</b>								
64401	Pine Tree - Rent	\$24,900	1.7%	\$24,900	2.0%	\$0	0.00%	
64402	Pine Tree - Grove Management	\$52,000	3.5%	\$52,000	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	0.4%	\$0	0.00%	
64406 - 64409	Pine Tree - Harvesting, Hauling, CAC & HAB Assessments	\$28,500	1.9%	\$28,500	2.3%	\$0	0.00%	
	<b>Demonstration Grove Subtotal</b>	<b>\$118,350</b>	<b>7.9%</b>	<b>\$118,350</b>	<b>9.7%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Education &amp; Outreach:</b>								
64501	Field Meetings, Seminars & Workshops	\$15,000	1.0%	\$15,000	1.2%	\$0	0.00%	
64502	Pine Tree Ranch Field Days	\$2,000	0.1%	\$2,000	0.2%	\$0	0.00%	
64503	Grower Outreach	\$3,000	0.2%	\$3,000	0.2%	\$0	0.00%	
	<b>Education &amp; Outreach Subtotal</b>	<b>\$20,000</b>	<b>1.3%</b>	<b>\$20,000</b>	<b>1.6%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Other:</b>								
64801	Dues, Sponsorships, & Reports	\$40,000	2.7%	\$40,000	3.3%	\$0	0.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$60,000	4.0%	\$60,000	4.9%	\$0	0.00%	
64804	Office Expense	\$7,500	0.5%	\$7,500	0.6%	\$0	0.00%	
64805	Committee Meeting Expense	\$5,000	0.3%	\$5,000	0.4%	\$0	0.00%	
64901	Anti-Theft Reward Program	\$15,000	1.0%	\$15,000	1.2%	\$0	0.00%	
	<b>Other Industry Affairs Subtotal</b>	<b>\$130,000</b>	<b>8.7%</b>	<b>\$130,000</b>	<b>10.6%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Industry Affairs</b>	<b>\$1,500,900</b>	<b>100.0%</b>	<b>\$1,225,900</b>	<b>100.0%</b>	<b>\$275,000</b>	<b>22.43%</b>	

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Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b><u>Pest &amp; Disease Projects:</u></b>								
65131	Phenology and ecology of avocado lace bug in Southern California	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65132	PLACEHOLDER: Avocado Branch Canker	\$0	0.0%	\$0	0.0%	\$0	100.00%	
<b>Pest &amp; Disease Project Subtotal</b>		<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>0.0%</b>	<b>\$0</b>	<b>100.00%</b>	
<b><u>Breeding, Varieties, Genetics Projects:</u></b>								
65216	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$89,628	34.8%	\$89,628	46.1%	\$0	0.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$16,773	6.5%	\$16,773	8.6%	\$0	0.00%	
<b>Breeding, Varieties, Genetics Projects Subtotal</b>		<b>\$106,401</b>	<b>41.4%</b>	<b>\$106,401</b>	<b>54.7%</b>	<b>\$0</b>	<b>0.00%</b>	
<b><u>Cultural Management Projects:</u></b>								
65323	Develop tools and info on crop water use	\$55,603	21.6%	\$55,603	28.6%	\$0	0.00%	
65324	Adapting a User-friendly Online Irrigation Calculator for Avocados	\$0	0.0%	\$0	0.0%	\$0	100.00%	
65325	Artificial Pollination Research	\$62,719	24.4%	\$0	0.0%	\$62,719	100.00%	
<b>Cultural Management Projects Subtotal</b>		<b>\$118,322</b>	<b>46.0%</b>	<b>\$55,603</b>	<b>28.6%</b>	<b>\$62,719</b>	<b>112.80%</b>	
<b><u>Industry Research Support:</u></b>								
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	\$32,500	12.6%	\$32,500	16.7%	\$0	0.00%	
<b>Industry Research Subtotal</b>		<b>\$32,500</b>	<b>12.6%</b>	<b>\$32,500</b>	<b>16.7%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Total Production Research</b>		<b>\$257,223</b>	<b>100.0%</b>	<b>\$194,504</b>	<b>100.0%</b>	<b>\$62,719</b>	<b>32.25%</b>	

Department: Grant Programs

ACCT CODE	DEPT/ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
66020-91	USDA Grant-FAS MAP South Korea	\$100,000	50.0%	\$100,000	50.0%	\$0	0.00%	
66021-92	USDA Grant-FAS MAP China	\$100,000	50.0%	\$100,000	50.0%	\$0	0.00%	
<b>Total Grant Programs</b>		<b>\$200,000</b>	<b>100.0%</b>	<b>\$200,000</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	

CALIFORNIA AVOCADO COMMISSION  
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Department: Operations

ACCT CODE	DEPT/ACTIVITY	2024-25		2024-25		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<b>Office Expense:</b>								
71101 & 71102	Office Rent & Property Tax	\$35,132	1.6%	\$35,132	1.6%	\$0	0.00%	
71104	Offsite Storage	\$10,240	0.5%	\$10,240	0.5%	\$0	0.00%	
71111	Corporate Insurance	\$101,960	4.7%	\$101,960	4.7%	\$0	0.00%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$31,350	1.5%	\$31,350	1.5%	\$0	0.00%	
71131	Utilities	\$14,700	0.7%	\$14,700	0.7%	\$0	0.00%	
71141	Bank & Payroll Fees	\$8,500	0.4%	\$8,500	0.4%	\$0	0.00%	
71151	Equipment Maintenance & Expense	\$7,760	0.4%	\$7,760	0.4%	\$0	0.00%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$24,800	1.2%	\$24,800	1.2%	\$0	0.00%	
	<b>Office Expense Subtotal</b>	<b>\$234,442</b>	<b>10.9%</b>	<b>\$234,442</b>	<b>10.9%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Professional Fees:</b>								
71201	CPA-Financial Audits	\$40,000	1.9%	\$40,000	1.9%	\$0	0.00%	
71203	CPA-Assessment Audits	\$56,375	2.6%	\$56,375	2.6%	\$0	0.00%	
71207	CDFA Fiscal and Compliance Audit	\$9,925	0.5%	\$9,925	0.5%	\$0	0.00%	
71211	CDFA Charges	\$90,000	4.2%	\$90,000	4.2%	\$0	0.00%	
71221	USDA-AMS Charges	\$63,000	2.9%	\$63,000	2.9%	\$0	0.00%	
71231 - 71235	Legal & Other Professional	\$10,000	0.5%	\$10,000	0.5%	\$0	0.00%	
71236	Outsourced Accounting	\$107,500	5.0%	\$107,500	5.0%	\$0	0.00%	
78301	Pension Admin & Legal	\$38,620	1.8%	\$38,620	1.8%	\$0	0.00%	
	<b>Professional Fees Subtotal</b>	<b>\$415,420</b>	<b>19.3%</b>	<b>\$415,420</b>	<b>19.3%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Personnel Expenses:</b>								
71301 & 71321	Payroll Expense (Wages, Tax & Wrkrs Comp) - Ops & IA	\$670,840	31.2%	\$670,840	31.2%	\$0	0.00%	
	Payroll Expense (Wages, Tax & Wrkrs Comp) - Marketing	\$118,071	5.5%	\$118,071	5.5%	\$0	0.00%	
71311	Pension Expense	\$73,445	3.4%	\$73,445	3.4%	\$0	0.00%	
71331	Benefits Expense	\$146,557	6.8%	\$146,557	6.8%	\$0	0.00%	
	<b>Personnel Expenses Subtotal</b>	<b>\$1,008,914</b>	<b>46.9%</b>	<b>\$1,008,914</b>	<b>46.9%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Commissioner Expenses:</b>								
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	2.7%	\$0	0.00%	
71404	Board Meeting Expenses	\$22,250	1.0%	\$22,250	1.0%	\$0	0.00%	
71405	HAB BOLD Participation	\$10,000	0.5%	\$10,000	0.5%	\$0	0.00%	
71406	District Designated Funds	\$100,000	4.7%	\$100,000	4.7%	\$0	0.00%	
	<b>Commissioner Expenses Subtotal</b>	<b>\$195,250</b>	<b>9.1%</b>	<b>\$195,250</b>	<b>9.1%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Information Technology:</b>								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$35,806	1.7%	\$35,806	1.7%	\$0	0.00%	
73003 & 73005	IT Support, Consulting & IT Service	\$68,194	3.2%	\$68,194	3.2%	\$0	0.00%	
73004	Accounting & Assessment System	\$6,000	0.3%	\$6,000	0.3%	\$0	0.00%	
	<b>Information Technology Subtotal</b>	<b>\$110,000</b>	<b>5.1%</b>	<b>\$110,000</b>	<b>5.1%</b>	<b>\$0</b>	<b>0.00%</b>	
<b>Depreciation, Interest &amp; Other Operations:</b>								
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%	\$11,175	0.5%	\$0	0.00%	
78601	Temporary Help	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
79001	Amortization Expense	\$159,351	7.4%	\$159,351	7.4%	\$0	0.00%	
79100	Interest Expense	\$5,776	0.3%	\$5,776	0.3%	\$0	0.00%	
	<b>Depreciation, Interest &amp; Other Admin Subtotal</b>	<b>\$186,302</b>	<b>8.7%</b>	<b>\$186,302</b>	<b>8.7%</b>	<b>\$0</b>	<b>0.00%</b>	
	<b>Total Operations</b>	<b>\$2,150,328</b>	<b>100.0%</b>	<b>\$2,150,328</b>	<b>100.0%</b>	<b>\$0</b>	<b>0.00%</b>	