Administrative and Budget Committee

June 10, 2026

Agenda

- Preliminary Operating Budget Presentation and Request for Approval
- Inspector General Update

Preliminary Budget Presentation

- Changes since May 2026
- Fund Balance Analysis
- Proposed Revenue & Expenditures
- Detail Budgets by Fruit Variety

Preliminary Revenue Highlights

- Revenue based on boxes (as recommended by FCC in March 2026):
  - 10 million boxes orange
  - 1.1 million boxes grapefruit
  - 400K boxes specialty
  - 80 million PO imports; 600K grapefruit imports

- Rate assumptions:
  - Fresh Orange $0.05
  - Grapefruit $0.07
  - Specialty $0.07
  - Proc Orange $0.12
- $813K use of Fund balance – increase of $89K since May

FY26-27 Revenue Sources

- General Revenue
  - Marketing $ 15,000,000
  - Research $ 2,650,000
  - PALM $ 892,765
- USDA Grants
  - FAS MAP $ 3,450,785
  - RAPP 500,000

- CATF $ 5,663,000
  - Assessments
  - Interest & Other Income
  - Use of Fund Balance

Projected Fund Balance (000's)

Fund Balance Analysis by Fruit Variety

Fiscal Year Ended June 30, 2025 (Actual) and 2026 (Projected)

	TOTAL	Processed Orange	Fresh Orange	All Grapefruit	Fresh Specialty
Fund Balance, 06/30/2025	**$13,344**	**$10,963**	**$658**	**$1,476**	**$248**
ADD: Adjustments to FB	28	27	0	1	0
Add: FY 2025-26 Revenue	23,661	**18,829**	**727**	**4,012**	**94**
Less: FY2025-26 Expenditures	**(23,133)**	**(18,233)**	**(722)**	**(4,100)**	**(78)**
Projected FB, 06/30/2026	**13,900**	**11,586**	**663**	**1,388**	**264**
Change in Fund Balance	**556**	**623**	**5**	**(88)**	**16**
Minimum per Policy	6,327	5,050	188	1,062	27
Proj Over/(Under)	**$7,574**	**$6,536**	**$475**	**$327**	**$237**
Proposed Use in FY2026-27	**$813**	**$507**	**$16**	**$290**	**$0**

Projected Boxes (000's) (based on FCC direction)

	2024-25 ACTUAL	2025-26 Jan Forecast	ADJUST	2026-27 ESTIMATED	% INCR (DECR)
DOMESTIC					
TOTAL ORANGE BOXES	**12,230**	12,000	**(1,975)**	**10,000**	(16.5)
TOTAL GRAPEFRUIT BOXES	**1,283**	1,200	**(133)**	**1,100**	(11.1)
TOTAL SPECIALTY BOXES	**387**	303	**77**	**400**	25.4
DOMESTIC UTILIZATION:					
Non-revenue		189	(69)	120	
Fresh	2,087	2,051	(198)	1,853	(9.7)
Processed	11,814	11,360	(1,833)	9,527	(16.1)
TOTAL DOMESTIC BOXES	**13,901**	13,600	**(2,031)**	**11,500**	(14.9)
IMPORTS					
Orange	102,106	96,521	(16,521)	80,000	(17.1)
Grapefruit	2,141	1,000	(400)	600	(40.0)
TOTAL IMPORTS	**104,247**	97,521	**(16,921)**	**80,600**	(17.4)
TOTAL ALL	**118,148**	**111,121**	**(18,952)**	**92,100**	(17.1)

Revenue/Expenditure Highlights

- $89K increase in Use of Fund Balance (Carryover)

- $5.256K increase to budget since presented in May
  of which
  $5 MM Marketing GR
  $168 K PALM GR

- Overall net increase of $3.701 million over last year

Proposed Revenue (000's)

	2025-26 Approved Budget	2025-26 % of Total	Change	2026-27 **Proposed Budget**	2026-27 % of Total
Carryover	**$910**	3.7	($97)	**$813**	2.9
Unspent Certified	**$180**	0.7	($180)	**$0**	0.0
Box Assessments					
Processed Orange	**1,318**	5.4	(224)	**1,094**	3.9
Grapefruit Juice/Fresh	**83**	0.3	(9)	**74**	0.3
Fresh Orange	**52**	0.2	(7)	**45**	0.2
Fresh Specialty	**10**	0.0	7	**17**	0.1
Imports (Opt Out)	**3,884**	15.9	(670)	**3,214**	11.4
Interest/Other	**370**	1.5	36	**406**	1.4
Gen Rev-Research & Marketing	**12,650**	51.7	5,000	**17,650**	62.7
Gen Rev-Admin Projects	**1,048**	4.3	(156)	**893**	3.2
USDA - MAP/RAPP	**3,950**	16.2	0	**3,951**	14.0
Total	**$24,456**	**100.0**	**$3,701**	**$28,157**	**100.0**

Proposed Expenditures (000's)

	2025-26 Approved Budget	% of Total	Change	2026-27 **Proposed Budget**	% of Total
Administration					
Admin General Operations	**$2,460**	10.1	($12)	**$2,448**	8.7
Admin - Gen Rev	**$1,048**	4.3	($156)	**$893**	3.2
State GRSC	**229**	0.9	(35)	**194**	0.7
Research					
SRD Gen Ops	**569**	2.3	(1)	**568**	2.0
SRD Research	**288**	1.2	4	**292**	1.0
Research - Gen Rev	**2,650**	10.8	0	**2,650**	9.4
Economic & Market	**1,054**	4.3	(9)	**1,045**	3.7
Marketing & Public Relations					
General Operations	**444**	1.8	6	**451**	1.6
Public Relations	**87**	0.4	0	**87**	0.3
Marketing - Gen Rev	**10,000**	40.9	5,000	**15,000**	53.3
International - DOC	**349**	1.4	90	**439**	1.6
International - FAS/RAPP	**3,950**	16.2	0	**3,951**	14.0
Total before Reserves	**23,129**		**4,888**	**28,017**	
Reserves	**1,327**	5.4	(1,187)	**140**	0.5
Total	**$24,456**	100.0	**$3,701**	**$28,157**	100.0

Proposed Processed Orange Budget-Revenue (000's)

	2025-26 Approved Budget	2025-26 % of Total	Change	2026-27 **Proposed Budget**	2026-27 % of Total
Revenue					
Carryover	**$683**	3.5	($176)	**$507**	2.3
Unspent Certified	**77**	0.4	(77)	**0**	0.0
Assessments-Dom	**1,318**	6.8	(224)	**1,094**	5.0
Assessments-Imports	**3,861**	19.9	(661)	**3,200**	14.8
Interest/Other	**359**	1.8	35	**394**	1.8
State Gen Rev	**12,047**	62.1	3,368	**15,415**	71.1
Federal Appropriations	**1,068**	5.5	15	**1,083**	5.0
Total	**$19,413**	100.0	$2,279	**$21,692**	100.0

Proposed Processed Orange Budget-Expense (000's)

	2025-26			2026-27	
	Approved Budget	% of Total	Change	**Proposed Budget**	% of Total
Expenditures					
Administration	**$2,386**	12.2	($12)	**$2,374**	10.9
State GSRC	**222**	1.1	(34)	**188**	0.9
Gen Rev- PALM Proj	**1,017**	5.2	(151)	**866**	4.0
Research					
SRD	**835**	4.3	3	**838**	3.9
Research - GR	**2,390**	12.3	0	**2,390**	11.0
Economic	**1,029**	5.3	(8)	**1,021**	4.7
Subtotal Research	**4,255**	21.9	(5)	**4,249**	19.5
Marketing & Public Relations					
General Operations	**431**	2.2	6	**437**	2.0
Marketing & PR	**84**	0.4	0	**84**	0.4
Marketing & PR - GR	**8,640**	44.5	3,518	**12,159**	56.1
Subtotal Mktg & PR	**9,156**	47.2	3,525	**12,680**	58.5
International Marketing					
Int'l Promotions - DOC	**126**	0.6	(3)	**124**	0.6
Int'l Promotions - FAS	**1,068**	5.5	15	**1,083**	5.0
Subtotal Int'l Marketing	**1,194**	6.1	12	**1,206**	5.6
Reserves	**1,184**	6.1	(1,055)	**129**	0.6
Total Budget	**$19,413**	100.0	$2,279	**$21,692**	100.0

Proposed Grapefruit Budget-Revenue (000's)

	2025-26			2026-27	
	Approved Budget	% of Total	Change	**Proposed Budget**	% of Total
Revenue					
Carryover	**$209**	5.0	$81	**$290**	6.5
Unspent Certified	**$96**	2.3	($96)	**$0**	0.0
Assessments-Dom	**83**	2.0	(9)	**74**	1.6
Assessments-Imp	**23**	0.6	(9)	**14**	0.3
Interest/Other	**7**	0.2	(1)	**7**	0.2
State Gen Rev	**1,155**	27.4	325	**1,480**	33.2
Federal Appropriations	**2,642**	62.7	(48)	**2,593**	58.2
Total	**$4,216**	100.0	$242	**$4,458**	100.0

Proposed Grapefruit Budget-Expenditures (000's)

	2025-26 Approved Budget	% of Total	Change	2026-27 **Proposed Budget**	% of Total
Expenditures					
Administration	**$49**	1.2	($8)	**$42**	0.9
Gen Rev - PALM	**21**	0.5	(6)	**15**	0.3
State GSRC	**5**	0.1	(1)	**4**	0.1
Research					
SRD	**15**	0.4	(2)	**12**	0.3
Research - GR	**130**	3.1	0	**130**	2.9
EMRD	**18**	0.4	(2)	**15**	0.3
Subtotal Research	**162**	3.8	(4)	**158**	3.5
Domestic Marketing					
General Operations	**9**	0.2	(1)	**7**	0.2
Public Relations	**2**	0.0	(0)	**1**	0.0
Marketing & PR-GR	**879**	20.9	435	**1,314**	29.5
Gift Fruit Marketing	**20**	0.5	1	**21**	0.5
Subtotal Marketing	**909**	21.6	435	**1,344**	30.2
International Marketing					
Int'l Promotions - DOC	**207**	4.9	91	**298**	6.7
Int'l Promotions - GR	**106**	2.5	(106)	**0**	0.0
Int'l Promotions - MAP/RAPP	**2,642**	62.7	(48)	**2,593**	58.2
Subtotal Int'l Marketing	**2,954**	70.1	(63)	**2,891**	64.9
Reserves	**116**	2.7	(111)	**4**	0.1
Total Budget	**$4,216**	100.0	248	**$4,458**	100.0

Proposed Fresh Orange Budget- Revenue (000's)

	2025-26			2026-27	
	Approved Budget	% of Total	Change	**Proposed Budget**	% of Total
Revenue					
Carryover	**$18**	2.4	($2)	**$16**	1.0
Unspent Cert	**6**	1	(6)	**0**	0.0
Assessments	**52**	6.9	(6)	**45**	2.8
Interest/Other	**3**	0.4	1	**4**	0.3
Gen Rev	**423**	56.9	855	**1,278**	79.0
FAS Program-MAP/RAPP	**241**	32.4	34	**275**	17.0
Total	**$743**	100.0	$876	**$1,619**	100.0

Proposed Fresh Orange Budget-Expenditures (000's)

	2025-26			2026-27	
	Approved Budget	% of Total	Change	**Proposed Budget**	% of Total
Expenditures					
Admin & Supp Services	**$22**	3.0	$2	**$24**	1.5
Gen Rev - PALM	**9**	1.3	(1)	**9**	0.6
State GSRC	**2**	0.3	(0)	**2**	0.1
Research					
Scientific	**7**	0.9	1	**7**	0.5
Research - GR	**65**	8.7	0	**65**	4.0
Economic	**6**	0.9	1	**7**	0.4
Subtotal Research	**78**	10.5	1	**79**	4.9
Domestic Marketing					
General Operations	**4**	0.5	0	**4**	0.3
PR &Marketing -GR	**349**	47.0	856	**1,205**	74.4
Subtotal Marketing	**353**	47.5	856	**1,209**	74.7
International Marketing					
Int'l Promotions - DOC	**16**	2.2	2	**18**	1.1
Int'l Promotions - FAS/RAPP	**241**	32.4	34	**275**	17.0
Subtotal Int'l Marketing	**257**	34.6	35	**293**	18.1
Reserves	**21**	2.9	(19)	**2**	0.1
Total Budget	**$743**	100.0	$876	**$1,619**	100.0

Proposed Fresh Specialty Budget (000's)

	2025-26 Approved Budget	% of Total	Change	2026-27 **Proposed Budget**	% of Total
Revenue					
Carryover	**0**	0.1	($0)	**$0**	0.0
Assessments	**10**	12.2	7	**17**	4.5
Interest/Other	**0**	0.5	1	**1**	0.3
Gen Rev	**73**	87.2	297	**370**	95.2
Total	**$84**	100.0	$305	**$388**	100.0
Expenditures					
Admin & Supp Services	**$2**	2.9	$5	**$7**	1.9
Gen Rev - PALM	**1**	1.3	(0)	**1**	0.2
State GSRC	**0**	0.5	2	**2**	0.6
Research					
SRD	**1**	0.9	1	**2**	0.6
Research - GR	**65**	77.7	0	**65**	16.7
Economic	**1**	0.9	1	**2**	0.5
Subtotal Research	**66**	79.4	3	**69**	17.9
Domestic Marketing					
General Operations	**0**	0.5	1	**1**	0.3
PR & Gift Fruit - GR	**7**	8.4	295	**302**	77.8
Subtotal Marketing	**7**	8.9	296	**303**	78.3
Reserves	**6**	7.0	(1)	**5**	1.2
Total Budget	**$84**	100.0	$305	**$388**	100.0

Budget summarized by function (000's)

	2025-26 Approved	Change	2026-27 Proposed	% Chg	% of Budget
Admin/SSvc	**$3,508**	($168)	**$3,340**	(4.8)	11.9
Gen Rev Svc Chg	**229**	(35)	**194**	(15.2)	0.7
Research	**4,561**	(6)	**4,555**	(0.1)	16.2
Marketing	**14,830**	5,097	**19,927**	34.4	70.8
Total w/o Reserves	**23,129**	4,888	**28,017**	21.1	99.5
Reserves	**1,327**	(1,187)	**140**	(89.4)	0.5
	$24,456	$3,701	**$28,157**	13.1	100.0

FY 2026-27 Preliminary Operating budget Approval Request

- Staff respectfully requests approval

Thank You

Inspector General Report

June 10, 2026