

CALIFORNIA AVOCADO COMMISSION
 2023-24 BUDGET
 AMENDMENT #1

ACCT CODE	REVENUES:	2023-24		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$5,045,625	53.1%	\$5,045,625	53.1%	\$0	0.00%	Assessment rate 2.25%, crop size 200 MM lbs, price \$1.15
40011	HAB 85% Rebate Assessment Revenue	\$3,952,500	41.6%	\$3,952,500	41.6%	\$0	0.00%	
	Subtotal Assessment Revenues	\$8,998,125	94.7%	\$8,998,125	94.7%	\$0	0.00%	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.6%	\$61,000	0.6%	\$0	0.00%	
46010	Grant Funding	\$300,000	3.2%	\$300,000	3.2%	\$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	\$75,000	0.8%	\$75,000	0.8%	\$0	0.00%	
47000	California Avocado Merchandise Shop Income	\$0	0.0%	\$0	0.0%	\$0	100.00%	
	Subtotal Other Revenues	\$502,000	5.3%	\$502,000	5.3%	\$0	0.00%	
	Total Revenues	\$9,500,125	100.0%	\$9,500,125	100.0%	\$0	0.00%	

ACCT CODE	EXPENDITURES: Marketing Programs	2023-24		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
51000 & 55000	Consumer Marketing	\$3,615,000	31.0%	\$3,200,000	29.8%	\$415,000	12.97%	
54000	Consumer Public Relations	\$192,500	1.7%	\$190,000	1.8%	\$2,500	1.32%	
54000	Consumer/Trade Living Well	\$0	0.0%	\$0	0.0%	\$0	0.00%	
52000	Trade Marketing - Retail	\$2,481,000	21.3%	\$2,061,000	19.2%	\$420,000	20.38%	
53000	Trade Marketing - Foodservice	\$537,500	4.6%	\$507,500	4.7%	\$30,000	5.91%	
59000	Marketing Activities Support	\$177,500	1.5%	\$177,500	1.7%	\$0	0.00%	
57000	California Avocado Merchandise Shop	\$0	0.0%	\$0	0.0%	\$0	0.00%	
	Subtotal Marketing Programs	\$7,003,500	60.1%	\$6,136,000	57.1%	\$867,500	14.14%	
	EXPENDITURES: Non-Marketing Programs							
64000 & 65000	Industry Affairs & Production Research	\$1,485,154	12.7%	\$1,445,418	13.4%	\$39,736	2.75%	See details below
66010	Grant Programs	\$300,000	2.6%	\$300,000	2.8%	\$0	0.00%	
70000	Operations	\$2,867,339	24.6%	\$2,867,339	26.7%	\$0	0.00%	
	Subtotal Non-Marketing Programs	\$4,652,493	39.9%	\$4,612,757	42.9%	\$39,736	0.86%	
	Total Expenditures	\$11,655,993	100.0%	\$10,748,757	100.0%	\$907,236	8.44%	
	Excess Of Revenues Over (Under) Expenditures	(\$2,155,868)	-22.7%	(\$1,248,632)	-13.1%	(\$907,236)	72.66%	
	Estimated Beginning Reserves - Nov. 1	\$7,425,954		\$6,660,642		\$765,313	11.49%	Updated Beginning Reserves based on 10/31/23 Audited Financials
	Estimated Ending Reserves - Oct. 31	\$5,270,086		\$5,412,010		(\$141,924)	-2.62%	

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Department: Marketing

ACCT CODE	DEPT/ACTIVITY	2023-24		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
	<u>Consumer Marketing:</u>							Line item budget detail updated
51001	Media	\$1,680,000	24.0%	TBD	0.0%	N/A	0.00%	Budget increase approved by Board to support additional volume
51002	Production	\$497,500	7.1%	TBD	0.0%	N/A	0.00%	
51004	Consumer Marketing - Retail	\$800,000	11.4%	TBD	0.0%	N/A	0.00%	
55XXX	Online Marketing	\$410,000	5.9%	TBD	0.0%	N/A	0.00%	
51801 & 57002	Program Administration & Marketing Research	\$227,500	3.2%	TBD	0.0%	N/A	0.00%	
	Consumer Marketing Subtotal	\$3,615,000	51.6%	\$3,200,000	52.2%	\$415,000	12.97%	
	<u>Consumer Public Relations:</u>							
5400X & 5420X	Brand Advocates	\$115,000	1.6%	\$115,000	1.9%	\$0	0.00%	
5400X & 541XX	Public Relations	\$77,500	1.1%	\$75,000	1.2%	\$2,500	3.33%	
5480X	Program Administration	\$0	0.0%	\$0	0.0%	\$0	0.00%	
	Consumer Public Relations Subtotal	\$192,500	2.7%	\$190,000	3.1%	\$2,500	1.32%	
	<u>Consumer/Trade Living Well:</u>							
54206	Living Well Brand Advocates	\$0	0.0%	\$0	0.0%	\$0	0.00%	
54201	Industry Partnerships	\$0	0.0%	\$0	0.0%	\$0	0.00%	
54802	Program Administration	\$0	0.0%	\$0	0.0%	\$0	0.00%	
	Consumer/Trade Living Well Subtotal	\$0	0.0%	\$0	0.0%	\$0	0.00%	
	<u>Trade - Retail:</u>							
520XX	Trade Relations	\$705,300	10.1%	\$685,300	11.2%	\$20,000	2.92%	
521XX & 523XX	Retail & Consumer Promotions	\$1,447,500	20.7%	\$1,047,500	17.1%	\$400,000	38.19%	
522XX	Data, Research & Analysis	\$262,200	3.7%	\$262,200	4.3%	\$0	0.00%	
524XX	Administration & Other	\$66,000	0.9%	\$66,000	1.1%	\$0	0.00%	
	Trade - Retail Subtotal	\$2,481,000	35.4%	\$2,061,000	33.6%	\$420,000	20.38%	
	<u>Trade - Foodservice:</u>							
53001	Media	\$0	0.0%	\$0	0.0%	\$0	0.00%	
53101	Public Relations & Collateral Materials	\$103,300	1.5%	\$103,300	1.7%	\$0	0.00%	
53103	Foodservice Events	\$164,100	2.3%	\$164,100	2.7%	\$0	0.00%	
53104	Chain Promotions	\$223,600	3.2%	\$193,600	3.2%	\$30,000	15.50%	
53105	Education Programs	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
5380X	Program Administration	\$44,500	0.6%	\$44,500	0.7%	\$0	0.00%	
	Trade - Foodservice Subtotal	\$537,500	7.7%	\$507,500	8.3%	\$30,000	5.91%	
	<u>Marketing Activities Support:</u>							
51803	Marketing Planning & Export Program	\$177,500	2.5%	\$177,500	2.9%	\$0	0.00%	
51003	Buy California Marketing Agreement	\$0	0.0%	\$0	0.0%	\$0	0.00%	
	Marketing Activities Support Subtotal	\$177,500	2.5%	\$177,500	2.9%	\$0	0.00%	
	Total Marketing	\$7,003,500	100.0%	\$6,136,000	100.0%	\$867,500	14.14%	

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Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	2023-24		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$27,000	2.2%	\$27,000	2.2%	\$0	0.00%	
64002	Crop Forecasting and Analysis	\$80,000	6.6%	\$80,000	6.6%	\$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	0.9%	\$11,500	0.9%	\$0	0.00%	
	Industry Statistics And Information Subtotal	\$120,000	9.9%	\$120,000	9.9%	\$0	0.00%	
<u>Grower Communications:</u>								
64105	Online Information	\$31,000	2.6%	\$31,000	2.6%	\$0	0.00%	
64106	Publications	\$108,500	9.0%	\$108,500	9.0%	\$0	0.00%	
64107	Annual Meeting	\$20,000	1.7%	\$20,000	1.7%	\$0	0.00%	
64108	Annual Report	\$15,000	1.2%	\$15,000	1.2%	\$0	0.00%	
	Grower Communications Subtotal	\$174,500	14.4%	\$174,500	14.4%	\$0	0.00%	
<u>Issues Management:</u>								
64201	Water Issues	\$100,000	8.3%	\$100,000	8.3%	\$0	0.00%	
64202	Field/Technical Support	\$100,000	8.3%	\$100,000	8.3%	\$0	0.00%	
64204	Research Program Coordination & Outreach	\$120,000	9.9%	\$120,000	9.9%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$125,000	10.3%	\$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	41.3%	\$500,000	41.3%	\$0	0.00%	
<u>Legal/Governance:</u>								
64301	Elections	\$10,000	0.8%	\$10,000	0.8%	\$0	0.00%	
64302	Legal Support	\$100,000	8.3%	\$100,000	8.3%	\$0	0.00%	
64303	Governance Support	\$55,000	4.5%	\$55,000	4.5%	\$0	0.00%	
	Legal/Governance Subtotal	\$165,000	13.6%	\$165,000	13.6%	\$0	0.00%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$24,900	2.1%	\$24,900	2.1%	\$0	0.00%	
64402	Pine Tree - Grove Management	\$52,000	4.3%	\$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	\$2,520	0.2%	\$2,520	0.2%	\$0	0.00%	
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	\$15,155	1.3%	\$15,155	1.3%	\$0	0.00%	
	Demonstration Grove Subtotal	\$104,975	8.7%	\$104,975	8.7%	\$0	0.00%	
<u>Education & Outreach:</u>								
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	\$4,000	0.3%	\$4,000	0.3%	\$0	0.00%	
	Education & Outreach Subtotal	\$21,000	1.7%	\$21,000	1.7%	\$0	0.00%	
<u>Other:</u>								
64801	Dues, Sponsorships, & Reports	\$41,000	3.4%	\$41,000	3.4%	\$0	0.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$60,000	5.0%	\$60,000	5.0%	\$0	0.00%	
64804	Office Expense	\$10,000	0.8%	\$10,000	0.8%	\$0	0.00%	
64805	Committee Meeting Expense	\$5,000	0.4%	\$5,000	0.4%	\$0	0.00%	
64901	Anti-Theft Reward Program	\$7,500	0.6%	\$7,500	0.6%	\$0	0.00%	
	Other Industry Affairs Subtotal	\$126,000	10.4%	\$126,000	10.4%	\$0	0.00%	
	Total Industry Affairs	\$1,211,475	100.0%	\$1,211,475	100.0%	\$0	0.00%	

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		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Pest & Disease Projects:</u>								
65131	Phenology and ecology of avocado lace bug in Southern California	\$30,572	11.2%	\$30,572	13.1%	\$0	0.00%	
65132	PLACEHOLDER: Avocado Branch Canker	\$30,000	11.0%	\$30,000	12.8%	\$0	0.00%	
Pest & Disease Project Subtotal		\$60,572	22.1%	\$60,572	25.9%	\$0	0.00%	
<u>Breeding, Varieties, Genetics Projects:</u>								
65215	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$89,628	32.7%	\$89,628	38.3%	\$0	0.00%	
65217	CAL POLY Commercial scale field testing and potential release of five elite advanced rootstocks	\$16,690	6.1%	\$16,690	7.1%	\$0	0.00%	
Breeding, Varieties, Genetics Projects Subtotal		\$106,318	38.8%	\$106,318	45.4%	\$0	0.00%	
<u>Cultural Management Projects:</u>								
653XX	Chloride Mitigation Strategies	\$0	0.0%	\$0	0.0%	\$0	0.00%	
65323	Develop tools and info on crop water use	\$67,053	24.5%	\$67,053	28.7%	\$0	0.00%	
65324	Adapting a User-friendly Online Irrigation Calculator for Avocados	\$7,236	2.6%	\$0	0.0%	\$7,236	100.00%	
Cultural Management Projects Subtotal		\$74,289	27.1%	\$67,053	28.7%	\$7,236	10.79%	
<u>Industry Research Support:</u>								
65403	Foundation for Food and Agriculture Research (FFAR) Fellow Sponsor - Jesse Landesman	\$32,500	11.9%	\$0	0.0%	\$32,500	100.00%	Approved by the Board 2/22/24
Industry Research Subtotal		\$32,500	11.9%	\$0	0.0%	\$32,500	100.00%	
Total Production Research		\$273,679	100.0%	\$233,943	100.0%	\$39,736	16.99%	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	2023-24		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
66020-91	USDA Grant-FAS MAP South Korea	\$160,000	53.3%	\$160,000	53.3%	\$0	0.00%	
66021-92	USDA Grant-FAS MAP China	\$140,000	46.7%	\$140,000	46.7%	\$0	0.00%	
Total Grant Programs		\$300,000	100.0%	\$300,000	100.0%	\$0	0.00%	

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Department: Operations

ACCT CODE	DEPT/ACTIVITY	2023-24		2023-24		ORIGINAL vs. AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Office Expense:</u>								
71101 & 71102	Office Rent & Property Tax	\$155,705	5.4%	\$155,705	5.4%	\$0	0.00%	
71104	Offsite Storage	\$9,300	0.3%	\$9,300	0.3%	\$0	0.00%	
71111	Corporate Insurance	\$96,000	3.3%	\$96,000	3.3%	\$0	0.00%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$27,650	1.0%	\$27,650	1.0%	\$0	0.00%	
71131	Utilities	\$14,600	0.5%	\$14,600	0.5%	\$0	0.00%	
71141	Bank & Payroll Fees	\$16,000	0.6%	\$16,000	0.6%	\$0	0.00%	
71151	Equipment Maintenance & Expense	\$20,000	0.7%	\$20,000	0.7%	\$0	0.00%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$29,420	1.0%	\$29,420	1.0%	\$0	0.00%	
	Office Expense Subtotal	\$368,675	12.9%	\$368,675	12.9%	\$0	0.00%	
<u>Professional Fees:</u>								
71201	CPA-Financial Audits	\$40,000	1.4%	\$40,000	1.4%	\$0	0.00%	
71203	CPA-Assessment Audits	\$28,500	1.0%	\$28,500	1.0%	\$0	0.00%	
71207	CDFA Fiscal and Compliance Audit	\$14,500	0.5%	\$14,500	0.5%	\$0	0.00%	
71211	CDFA Charges	\$81,960	2.9%	\$81,960	2.9%	\$0	0.00%	
71221	USDA-AMS Charges	\$60,000	2.1%	\$60,000	2.1%	\$0	0.00%	
71231 - 71235	Legal & Other Professional	\$7,500	0.3%	\$7,500	0.3%	\$0	0.00%	
712XX	Outsourced Accounting	\$150,000	5.2%	\$150,000	5.2%	\$0	0.00%	
78301	Pension Admin & Legal	\$52,300	1.8%	\$52,300	1.8%	\$0	0.00%	
	Professional Fees Subtotal	\$434,760	15.2%	\$434,760	15.2%	\$0	0.00%	
<u>Personnel Expenses:</u>								
71301 & 71321	Payroll Expense (Wages, Tax & Wrks Comp) - Ops & IA	\$645,680	22.5%	\$645,680	22.5%	\$0	0.00%	
	Payroll Expense (Wages, Tax & Wrks Comp) - Marketing	\$766,280	26.7%	\$766,280	26.7%	\$0	0.00%	
71311	Pension Expense	\$117,625	4.1%	\$117,625	4.1%	\$0	0.00%	
71331	Benefits Expense	\$236,432	8.2%	\$236,432	8.2%	\$0	0.00%	
	Personnel Expenses Subtotal	\$1,766,017	61.6%	\$1,766,017	61.6%	\$0	0.00%	
<u>Commissioner Expenses:</u>								
71401	District Meetings & Expenses	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
71402 & 71403	Travel, Lodging, Mileage, Meals & Entertainment	\$58,000	2.0%	\$58,000	2.0%	\$0	0.00%	
71404	Board Meeting Expenses	\$31,000	1.1%	\$31,000	1.1%	\$0	0.00%	
714XX	HAB BOLD Participation	\$18,000	0.6%	\$18,000	0.6%	\$0	0.00%	
	Commissioner Expenses Subtotal	\$112,000	3.9%	\$112,000	3.9%	\$0	0.00%	
<u>Information Technology:</u>								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$66,937	2.3%	\$66,937	2.3%	\$0	0.00%	
73003 & 73005	IT Support, Consulting & IT Service	\$56,500	2.0%	\$56,500	2.0%	\$0	0.00%	
73004	Accounting & Assessment System	\$11,500	0.4%	\$11,500	0.4%	\$0	0.00%	
	Information Technology Subtotal	\$134,937	4.7%	\$134,937	4.7%	\$0	0.00%	
<u>Depreciation, Interest & Other Operations:</u>								
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	\$20,950	0.7%	\$20,950	0.7%	\$0	0.00%	
78601	Temporary Help	\$25,000	0.9%	\$25,000	0.9%	\$0	0.00%	
	Depreciation, Interest & Other Admin Subtotal	\$50,950	1.8%	\$50,950	1.8%	\$0	0.00%	
	Total Operations	\$2,867,339	100.0%	\$2,867,339	100.0%	\$0	0.00%	