

**CALIFORNIA AVOCADO COMMISSION
2019-20 BUDGET
AMENDMENT #1**

APPROVED BY CAC BOARD 2/27/20

ACCT CODE	REVENUES:	2019-20		2019-20		ORIGINAL vs AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$8,541,000	52.4%	\$8,541,000	53.5%	\$0	0.00%	Assessment rate 2.00%, crop size 365 MM lbs, price \$1.20
40011	HAB 85% Rebate Assessment Revenue	\$7,213,313	44.3%	\$7,213,313	45.2%	\$0	0.00%	
	Subtotal Assessment Revenues	\$15,754,313	96.7%	\$15,754,313	98.7%	\$0	0.00%	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.4%	\$61,000	0.4%	\$0	0.00%	
46010	Grant Funding	\$238,648	1.5%	\$38,648	0.2%	\$200,000	517.49%	See details below
48001	Interest Income	\$15,000	0.1%	\$15,000	0.1%	\$0	0.00%	
48009	From the Grove Income	\$60,000	0.4%	\$60,000	0.4%	\$0	0.00%	
48003	Other Income	\$32,000	0.2%	\$32,000	0.2%	\$0	0.00%	
47000	Ecommerce Income	\$125,409	0.8%	\$0	0.0%	\$125,409	100.00%	See details below
	Subtotal Other Revenues	\$532,057	3.3%	\$206,648	1.3%	\$325,409	157.47%	
	Total Revenues	\$16,286,370	100.0%	\$15,960,961	100.0%	\$325,409	2.04%	
ACCT CODE	EXPENDITURES: Marketing Programs	2019-20 AMEND #1	%	2019-20 BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000 & 55000	Consumer Marketing	\$6,601,027	39.1%	\$6,601,027	40.6%	\$0	0.00%	
54000	Consumer Public Relations	\$975,000	5.8%	\$975,000	6.0%	\$0	0.00%	
54000	Consumer/Trade Living Well	\$134,750	0.8%	\$134,750	0.8%	\$0	0.00%	
52000	Merchandising	\$2,478,918	14.7%	\$2,478,918	15.3%	\$0	0.00%	
53000	Foodservice	\$934,000	5.5%	\$934,000	5.8%	\$0	0.00%	
59000	Marketing Activities Support	\$145,875	0.9%	\$145,875	0.9%	\$0	0.00%	
57000	Ecommerce	\$413,064	2.4%	\$0	0.0%	\$413,064	100.00%	See details below
	Subtotal Marketing Programs	\$11,682,634	69.2%	\$11,269,570	69.4%	\$413,064	3.67%	
ACCT CODE	EXPENDITURES: Non-Marketing Programs	2019-20 AMEND #1	%	2019-20 BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
64000 & 65000	Industry Affairs & Production Research	\$1,507,464	8.9%	\$1,507,464	9.3%	\$0	0.00%	
66010	Grant Programs	\$238,648	1.4%	\$38,648	0.2%	\$200,000	517.49%	See details below
70000	Administration	\$3,447,220	20.4%	\$3,423,251	21.1%	\$23,969	0.70%	See details below
	Subtotal Non-Marketing Programs	\$5,193,332	30.8%	\$4,969,363	30.6%	\$223,969	4.51%	
	Total Expenditures	\$16,875,966	100.0%	\$16,238,933	100.0%	\$637,033	3.92%	
	Excess Of Revenues Over (Under) Expenditures	(\$589,597)	-3.6%	(\$277,973)	-1.7%	(\$311,624)	112.11%	
	Estimated Beginning Reserves - Nov. 1	\$13,983,788		\$12,219,328		\$1,764,460	14.44%	Revise beginning reserves to actual
	Estimated Ending Reserves - Oct. 31	\$13,394,191		\$11,941,356		\$1,452,836	12.17%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Marketing

ACCT CODE	DEPT/ACTIVITY	2019-20 AMEND #1		2019-20 BUDGET		ORIGINAL vs AMEND #1		COMMENT
			%		%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Consumer Marketing:</u>								
51001	Media	\$3,750,000	32.1%	\$3,750,000	33.3%	\$0	0.00%	
51002	Production	\$434,000	3.7%	\$434,000	3.9%	\$0	0.00%	
55XXX	Online Marketing	\$721,500	6.2%	\$721,500	6.4%	\$0	0.00%	
51801 & 57002	Program Administration	\$1,695,527	14.5%	\$1,695,527	15.0%	\$0	0.00%	
	Consumer Marketing Subtotal	\$6,601,027	56.5%	\$6,601,027	58.6%	\$0	0.00%	
<u>Consumer Public Relations:</u>								
5400X & 5420X	Brand Advocates	\$180,000	1.5%	\$180,000	1.6%	\$0	0.00%	
5400X & 541XX	Public Relations	\$660,000	5.6%	\$660,000	5.9%	\$0	0.00%	
5480X	Program Administration	\$135,000	1.2%	\$135,000	1.2%	\$0	0.00%	
	Consumer Public Relations Subtotal	\$975,000	8.3%	\$975,000	8.7%	\$0	0.00%	
<u>Consumer/Trade Living Well:</u>								
54206	Living Well Brand Advocates	\$96,250	0.8%	\$96,250	0.9%	\$0	0.00%	
54201	Industry Partnerships	\$27,500	0.2%	\$27,500	0.2%	\$0	0.00%	
54802	Program Administration	\$11,000	0.1%	\$11,000	0.1%	\$0	0.00%	
	Consumer/Trade Living Well Subtotal	\$134,750	1.2%	\$134,750	1.2%	\$0	0.00%	
<u>Merchandising:</u>								
520XX	Trade Relations	\$1,255,868	10.7%	\$1,255,868	11.1%	\$0	0.00%	
521XX & 523XX	Retail & Consumer Promotions	\$738,250	6.3%	\$738,250	6.6%	\$0	0.00%	
522XX	Data, Research & Analysis	\$379,800	3.3%	\$379,800	3.4%	\$0	0.00%	
524XX	Administration & Other	\$105,000	0.9%	\$105,000	0.9%	\$0	0.00%	
	Merchandising Subtotal	\$2,478,918	21.2%	\$2,478,918	22.0%	\$0	0.00%	
<u>Foodservice:</u>								
53001	Media	\$126,000	1.1%	\$126,000	1.1%	\$0	0.00%	
53101	Public Relations & Collateral Materials	\$70,700	0.6%	\$70,700	0.6%	\$0	0.00%	
53103	Foodservice Events	\$307,300	2.6%	\$307,300	2.7%	\$0	0.00%	
53104	Chain Promotions	\$370,000	3.2%	\$370,000	3.3%	\$0	0.00%	
53105	Education Programs	\$6,000	0.1%	\$6,000	0.1%	\$0	0.00%	
5380X	Program Administration	\$54,000	0.5%	\$54,000	0.5%	\$0	0.00%	
	Foodservice Subtotal	\$934,000	8.0%	\$934,000	8.3%	\$0	0.00%	
<u>Marketing Activities Support:</u>								
51803	Marketing Planning	\$105,375	0.9%	\$105,375	0.9%	\$0	0.00%	
51003	Buy California Marketing Agreement	\$25,000	0.2%	\$25,000	0.2%	\$0	0.00%	
51005	Center for Produce Safety	\$5,000	0.0%	\$5,000	0.0%	\$0	0.00%	
580XX	Festivals	\$10,500	0.1%	\$10,500	0.1%	\$0	0.00%	
	Marketing Activities Support Subtotal	\$145,875	1.2%	\$145,875	1.3%	\$0	0.00%	
<u>Ecommerce:</u>								
57XXX	Cost of Goods Sold	\$75,391	0.6%	\$0	0.0%	\$75,391	100.00%	Increase to sell CA Avocado branded merchandise
577XX & 57900	Expenses - Variable	\$42,889	0.4%	\$0	0.0%	\$42,889	100.00%	Increase to sell CA Avocado branded merchandise
5780X	Expenses - Fees	\$111,224	1.0%	\$0	0.0%	\$111,224	100.00%	Increase to sell CA Avocado branded merchandise
57910	Expenses - Set Up	\$183,560	1.6%	\$0	0.0%	\$183,560	100.00%	Increase to sell CA Avocado branded merchandise
	Marketing Activities Support Subtotal	\$413,064	3.5%	\$0	0.0%	\$413,064	100.00%	
	Total Marketing	\$11,682,634	100.0%	\$11,269,570	100.0%	\$413,064	3.67%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	2019-20		2019-20		ORIGINAL vs AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$82,000	7.3%	\$82,000	7.3%	\$0	0.00%	
64002	Crop Forecasting and Analysis	\$137,000	12.1%	\$137,000	12.1%	\$0	0.00%	
64003	Grower Database	\$10,000	0.9%	\$10,000	0.9%	\$0	0.00%	
64004	Grove Identification GIS Project Development	\$23,000	2.0%	\$23,000	2.0%	\$0	0.00%	
	Industry Statistics And Information Subtotal	\$252,000	22.3%	\$252,000	22.3%	\$0	0.00%	
<u>Grower Communications:</u>								
64105	Online Information	\$35,000	3.1%	\$35,000	3.1%	\$0	0.00%	
64106	Publications	\$115,000	10.2%	\$115,000	10.2%	\$0	0.00%	
64107	Annual Meeting	\$20,000	1.8%	\$20,000	1.8%	\$0	0.00%	
64108	Annual Report	\$10,000	0.9%	\$10,000	0.9%	\$0	0.00%	
	Grower Communications Subtotal	\$180,000	16.0%	\$180,000	16.0%	\$0	0.00%	
<u>Issues Management:</u>								
64201	Water Issues	\$25,000	2.2%	\$25,000	2.2%	\$0	0.00%	
64202	Field/Technical Support	\$65,000	5.8%	\$65,000	5.8%	\$0	0.00%	
64206	Legislative & Regulatory Advocacy	\$175,000	15.5%	\$175,000	15.5%	\$0	0.00%	
64208	Product Registrations	\$4,000	0.4%	\$4,000	0.4%	\$0	0.00%	
64211	Sustainability Project	\$50,000	4.4%	\$50,000	4.4%	\$0	0.00%	
	Issues Management Subtotal	\$319,000	28.3%	\$319,000	28.3%	\$0	0.00%	
<u>Legal/Governance:</u>								
64301	Elections	\$10,000	0.9%	\$10,000	0.9%	\$0	0.00%	
64302	Legal Support	\$25,000	2.2%	\$25,000	2.2%	\$0	0.00%	
64303	Governance Support	\$45,000	4.0%	\$45,000	4.0%	\$0	0.00%	
	Legal/Governance Subtotal	\$80,000	7.1%	\$80,000	7.1%	\$0	0.00%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$22,837	2.0%	\$22,837	2.0%	\$0	0.00%	
64402	Pine Tree - Grove Management	\$40,000	3.5%	\$40,000	3.5%	\$0	0.00%	
64403	Pine Tree - Utilities	\$5,400	0.5%	\$5,400	0.5%	\$0	0.00%	
64404	Pine Tree - Property Tax & Insurance	\$2,500	0.2%	\$2,500	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	\$6,940	0.6%	\$6,940	0.6%	\$0	0.00%	
	Demonstration Grove Subtotal	\$82,677	7.3%	\$82,677	7.3%	\$0	0.00%	
<u>Education & Outreach:</u>								
64501	Field Meetings, Seminars & Workshops	\$30,000	2.7%	\$30,000	2.7%	\$0	0.00%	
64502	Pine Tree Ranch Field Days	\$6,000	0.5%	\$6,000	0.5%	\$0	0.00%	
64503	Grower Outreach	\$19,200	1.7%	\$19,200	1.7%	\$0	0.00%	
64504	Decision Support Tools	\$39,800	3.5%	\$39,800	3.5%	\$0	0.00%	
	Education & Outreach Subtotal	\$95,000	8.4%	\$95,000	8.4%	\$0	0.00%	
<u>Other:</u>								
64801	Dues, Sponsorships, & Reports	\$20,000	1.8%	\$20,000	1.8%	\$0	0.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$60,000	5.3%	\$60,000	5.3%	\$0	0.00%	
64804	Office Expense	\$31,500	2.8%	\$31,500	2.8%	\$0	0.00%	
64805	Committee Meeting Expense	\$5,000	0.4%	\$5,000	0.4%	\$0	0.00%	
	Other Industry Affairs Subtotal	\$119,000	10.6%	\$119,000	10.6%	\$0	0.00%	
	Total Industry Affairs	\$1,127,677	100.0%	\$1,127,677	100.0%	\$0	0.00%	

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Department: Industry Affairs & Production Research

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		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Pest & Disease Projects:</u>								
65127	Phenology of Avocado Infection by Botryosphaeria Branch Canker and	\$67,827	17.9%	\$67,827	17.9%	\$0	0.00%	
65129	Proactive Management of Avocado Seed and Stem Feeding Weevils	\$50,000	13.2%	\$50,000	13.2%	\$0	0.00%	
65130	Proactive Biological Control of Spotted Lantern Fly, Lycorma Delicatula	\$3,000	0.8%	\$3,000	0.8%	\$0	0.00%	
	Pest & Disease Project Subtotal	\$120,827	31.8%	\$120,827	31.8%	\$0	0.00%	
<u>Breeding, Varieties, Genetics Projects:</u>								
65215	Commercial-Scale Field Testing and Potential Release of Rootstocks	\$145,000	38.2%	\$145,000	38.2%	\$0	0.00%	
	Breeding, Varieties, Genetics Projects Subtotal	\$145,000	38.2%	\$145,000	38.2%	\$0	0.00%	
<u>Cultural Management Projects:</u>								
65318	Opening Roads for Micropropagation of Avocado in California	\$47,340	12.5%	\$47,340	12.5%	\$0	0.00%	
65319	Safety and Efficacy of Herbicides in Bearing Avocado Groves	\$44,520	11.7%	\$44,520	11.7%	\$0	0.00%	
65320	Gem Avocado Scarring Study	\$22,100	5.8%	\$22,100	5.8%	\$0	0.00%	
	Cultural Management Projects Subtotal	\$113,960	30.0%	\$113,960	30.0%	\$0	0.00%	
	Total Production Research	\$379,787	100.0%	\$379,787	100.0%	\$0	0.00%	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	2019-20		2019-20		ORIGINAL vs AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
66014-86	USDA Grant-TASC Program 2016-05	\$14,312	6.0%	\$14,312	37.0%	\$0	0.00%	
66016-88	USDA Grant-TASC Program 2016-09	\$24,336	10.2%	\$24,336	63.0%	\$0	0.00%	
66020-91	USDA Grant-FAS MAP South Korea	\$200,000	83.8%	\$0	0.0%	\$200,000	100.00%	Increase for Grant funding
	Total Grant Programs	\$238,648	100.0%	\$38,648	100.0%	\$200,000	517.49%	

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Department: Administration

ACCT CODE	DEPT/ ACTIVITY	2019-20		2019-20		ORIGINAL vs AMEND #1		COMMENT
		AMEND #1	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
Office Expense:								
71101 & 71102	Office Rent & Property Tax	\$126,257	3.7%	\$102,288	3.0%	\$23,969	23.43%	Increase for office lease renewal
71104	Offsite Storage	\$6,638	0.2%	\$6,638	0.2%	\$0	0.00%	
71111	Corporate Insurance	\$89,000	2.6%	\$89,000	2.6%	\$0	0.00%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$34,540	1.0%	\$34,540	1.0%	\$0	0.00%	
71131	Utilities	\$16,540	0.5%	\$16,540	0.5%	\$0	0.00%	
71141	Bank & Payroll Fees	\$13,410	0.4%	\$13,410	0.4%	\$0	0.00%	
71151	Equipment Maintenance & Expense	\$28,575	0.8%	\$28,575	0.8%	\$0	0.00%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$31,310	0.9%	\$31,310	0.9%	\$0	0.00%	
	Office Expense Subtotal	\$346,270	10.0%	\$322,301	9.4%	\$23,969	7.44%	
Professional Fees:								
71201	CPA-Financial Audits	\$29,400	0.9%	\$29,400	0.9%	\$0	0.00%	
71203	CPA-Assessment Audits	\$19,688	0.6%	\$19,688	0.6%	\$0	0.00%	
71207	CDFA Fiscal and Compliance Audit	\$8,295	0.2%	\$8,295	0.2%	\$0	0.00%	
71211	CDFA Charges	\$76,200	2.2%	\$76,200	2.2%	\$0	0.00%	
71221	USDA-AMS Charges	\$75,600	2.2%	\$75,600	2.2%	\$0	0.00%	
71231 - 71235	Legal & Other Professional	\$5,000	0.1%	\$5,000	0.1%	\$0	0.00%	
78301	Pension Admin & Legal	\$42,050	1.2%	\$42,050	1.2%	\$0	0.00%	
	Professional Fees Subtotal	\$256,233	7.4%	\$256,233	7.5%	\$0	0.00%	
Personnel Expenses:								
71301	Salaries/Wages	\$1,891,680	54.9%	\$1,891,680	55.3%	\$0	0.00%	
71311 - 71331	Pension, Payroll Tax & Benefits	\$686,906	19.9%	\$686,906	20.1%	\$0	0.00%	
	Personnel Expenses Subtotal	\$2,578,586	74.8%	\$2,578,586	75.3%	\$0	0.00%	
Commissioner Expenses:								
71401	District Meetings & Expenses	\$3,000	0.1%	\$3,000	0.1%	\$0	0.00%	
71402 & 71403	Travel, Lodging, Mileage, Meals & Entertainment	\$40,000	1.2%	\$40,000	1.2%	\$0	0.00%	
71404	Board Meeting Expenses	\$30,500	0.9%	\$30,500	0.9%	\$0	0.00%	
	Commissioner Expenses Subtotal	\$73,500	2.1%	\$73,500	2.1%	\$0	0.00%	
Information Technology:								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$49,716	1.4%	\$49,716	1.5%	\$0	0.00%	
73003 & 73005	IT Support, Consulting & IT Service	\$31,500	0.9%	\$31,500	0.9%	\$0	0.00%	
73004	Accounting & Assessment System	\$7,760	0.2%	\$7,760	0.2%	\$0	0.00%	
	Information Technology Subtotal	\$88,976	2.6%	\$88,976	2.6%	\$0	0.00%	
Depreciation, Interest & Other Admin:								
78101	Admin Staff Travel	\$9,000	0.3%	\$9,000	0.3%	\$0	0.00%	
78201	Depreciation Expense	\$51,480	1.5%	\$51,480	1.5%	\$0	0.00%	
78401 - 78501	Dues & Reg., Education, Training, Recruitment, Other	\$18,175	0.5%	\$18,175	0.5%	\$0	0.00%	
78601	Temporary Help	\$25,000	0.7%	\$25,000	0.7%	\$0	0.00%	
	Depreciation, Interest & Other Admin Subtotal	\$103,655	3.0%	\$103,655	3.0%	\$0	0.00%	
	Total Administration	\$3,447,220	100.0%	\$3,423,251	100.0%	\$23,969	0.70%	