

**CALIFORNIA AVOCADO COMMISSION
2020-21 PROJECTION & BUDGET
WITH COMPARISON TO 2019-20**

APPROVED BY CAC BOARD 10/7/20

ACCT CODE	REVENUES:	2020-21		2019-20		2020-21 vs. 2019-20		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$6,931,641	50.5%	\$8,541,000	52.4%	(\$1,609,359)	-18.84%	Assessment rate 1.75%, crop size 325 MM lbs, price \$1.25
40011	HAB 85% Rebate Assessment Revenue	\$6,422,813	46.8%	\$7,213,313	44.3%	(\$790,500)	-10.96%	
	Subtotal Assessment Revenues	\$13,354,453	97.3%	\$15,754,313	96.7%	(\$2,399,859)	-15.23%	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.4%	\$61,000	0.4%	\$0	0.00%	
46010	Grant Funding	\$0	0.0%	\$238,648	1.5%	(\$238,648)	-100.00%	
48001	Interest Income	\$15,000	0.1%	\$15,000	0.1%	\$0	0.00%	
48009	From the Grove Income	\$65,000	0.5%	\$60,000	0.4%	\$5,000	8.33%	
48003	Other Income	\$37,500	0.3%	\$32,000	0.2%	\$5,500	17.19%	
47000	California Avocado Merchandise Shop Income	\$190,358	1.4%	\$125,409	0.8%	\$64,949	51.79%	
	Subtotal Other Revenues	\$368,858	2.7%	\$532,057	3.3%	(\$163,199)	-30.67%	
	Total Revenues	\$13,723,311	100.0%	\$16,286,370	100.0%	(\$2,563,058)	-15.74%	
ACCT CODE	EXPENDITURES: Marketing Programs	2020-21 PROJECTION	%	2019-20 AMENDMENT #2	%	2020-21 vs. 2019-20 INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
51000 & 55000	Consumer Marketing	\$6,713,665	38.5%	\$6,601,027	39.0%	\$112,638	1.71%	
54000	Consumer Public Relations	\$1,000,000	5.7%	\$975,000	5.8%	\$25,000	2.56%	
54000	Consumer/Trade Living Well	\$202,000	1.2%	\$134,750	0.8%	\$67,250	49.91%	
52000	Merchandising	\$2,848,488	16.3%	\$2,478,918	14.7%	\$369,570	14.91%	
53000	Foodservice	\$970,000	5.6%	\$934,000	5.5%	\$36,000	3.85%	
59000	Marketing Activities Support	\$201,375	1.2%	\$145,875	0.9%	\$55,500	38.05%	
57000	California Avocado Merchandise Shop	\$304,854	1.7%	\$413,064	2.4%	(\$108,210)	-26.20%	
	Subtotal Marketing Programs	\$12,240,382	70.2%	\$11,682,634	69.1%	\$557,748	4.77%	
	EXPENDITURES: Non-Marketing Programs							
65000	Industry Affairs & Production Research	\$1,636,219	9.4%	\$1,580,107	9.3%	\$56,112	3.55%	
66010	Grant Programs	\$0	0.0%	\$238,648	1.4%	(\$238,648)	-100.00%	
70000	Administration	\$3,560,570	20.4%	\$3,406,220	20.1%	\$154,350	4.53%	
	Subtotal Non-Marketing Programs	\$5,196,789	29.8%	\$5,224,975	30.9%	(\$28,186)	-0.54%	
	Total Expenditures	\$17,437,171	100.0%	\$16,907,609	100.0%	\$529,562	3.13%	
	Excess Of Revenues Over (Under) Expenditures	(\$3,713,860)	-27.1%	(\$621,240)	-3.8%	(\$3,092,620)	497.81%	
	Estimated Beginning Reserves - Nov. 1	\$13,362,548		\$13,983,788		(\$621,240)	-4.44%	
	Estimated Ending Reserves - Oct. 31	\$9,648,689		\$13,362,548		(\$3,713,860)	-27.79%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Marketing

ACCT CODE	DEPT/ ACTIVITY	2020-21		2019-20		2020-21 vs. 2019-20		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Consumer Marketing:</u>								
51001	Media	\$4,000,000	32.7%	\$3,750,000	32.1%	\$250,000	6.67%	
51002	Production	\$425,000	3.5%	\$434,000	3.7%	(\$9,000)	-2.07%	
55XXX	Online Marketing	\$542,200	4.4%	\$721,500	6.2%	(\$179,300)	-24.85%	
51801 & 57002	Program Administration	\$1,746,465	14.3%	\$1,695,527	14.5%	\$50,938	3.00%	
	Consumer Marketing Subtotal	\$6,713,665	54.8%	\$6,601,027	56.5%	\$112,638	1.71%	
<u>Consumer Public Relations:</u>								
5400X & 5420X	Brand Advocates	\$330,000	2.7%	\$180,000	1.5%	\$150,000	83.33%	
5400X & 541XX	Public Relations	\$545,000	4.5%	\$660,000	5.6%	(\$115,000)	-17.42%	
5480X	Program Administration	\$125,000	1.0%	\$135,000	1.2%	(\$10,000)	-7.41%	
	Consumer Public Relations Subtotal	\$1,000,000	8.2%	\$975,000	8.3%	\$25,000	2.56%	
<u>Consumer/Trade Living Well:</u>								
54206	Living Well Brand Advocates	\$156,500	1.3%	\$96,250	0.8%	\$60,250	62.60%	
54201	Industry Partnerships	\$33,500	0.3%	\$27,500	0.2%	\$6,000	21.82%	
54802	Program Administration	\$12,000	0.1%	\$11,000	0.1%	\$1,000	9.09%	
	Consumer/Trade Living Well Subtotal	\$202,000	1.7%	\$134,750	1.2%	\$67,250	49.91%	
<u>Merchandising:</u>								
520XX	Trade Relations	\$1,349,188	11.0%	\$1,255,868	10.7%	\$93,320	7.43%	
521XX & 523XX	Retail & Consumer Promotions	\$1,007,700	8.2%	\$738,250	6.3%	\$269,450	36.50%	
522XX	Data, Research & Analysis	\$386,600	3.2%	\$379,800	3.3%	\$6,800	1.79%	
524XX	Administration & Other	\$105,000	0.9%	\$105,000	0.9%	\$0	0.00%	
	Merchandising Subtotal	\$2,848,488	23.3%	\$2,478,918	21.2%	\$369,570	14.91%	
<u>Foodservice:</u>								
53001	Media	\$110,100	0.9%	\$126,000	1.1%	(\$15,900)	-12.62%	
53101	Public Relations & Collateral Materials	\$113,000	0.9%	\$70,700	0.6%	\$42,300	59.83%	
53103	Foodservice Events	\$355,900	2.9%	\$307,300	2.6%	\$48,600	15.82%	
53104	Chain Promotions	\$335,000	2.7%	\$370,000	3.2%	(\$35,000)	-9.46%	
53105	Education Programs	\$2,000	0.0%	\$6,000	0.1%	(\$4,000)	-66.67%	
5380X	Program Administration	\$54,000	0.4%	\$54,000	0.5%	\$0	0.00%	
	Foodservice Subtotal	\$970,000	7.9%	\$934,000	8.0%	\$36,000	3.85%	
<u>Marketing Activities Support:</u>								
51803	Marketing Planning	\$115,875	0.9%	\$105,375	0.9%	\$10,500	9.96%	
51003	Buy California Marketing Agreement	\$25,000	0.2%	\$25,000	0.2%	\$0	0.00%	
51005	Center for Produce Safety	\$50,000	0.4%	\$5,000	0.0%	\$45,000	900.00%	
580XX	Festivals	\$10,500	0.1%	\$10,500	0.1%	\$0	0.00%	
	Marketing Activities Support Subtotal	\$201,375	1.6%	\$145,875	1.2%	\$55,500	38.05%	
<u>California Avocado Merchandise Shop:</u>								
57XXX	Cost of Goods Sold	\$111,710	0.9%	\$75,391	0.6%	\$36,319	48.17%	
577XX & 57900	Expenses - Variable	\$58,064	0.5%	\$42,889	0.4%	\$15,175	35.38%	
5780X	Expenses - Fees	\$135,080	1.1%	\$111,224	1.0%	\$23,856	21.45%	
57910	Expenses - Set Up	\$0	0.0%	\$183,560	1.6%	(\$183,560)	-100.00%	
	California Avocado Merchandise Shop Subtotal	\$304,854	2.5%	\$413,064	3.5%	(\$108,210)	-26.20%	
	Total Marketing	\$12,240,382	100.0%	\$11,682,634	100.0%	\$557,748	4.77%	

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

ACCT CODE	DEPT/ ACTIVITY	2020-21		2019-20		2020-21 vs. 2019-20		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$147,500	11.5%	\$82,000	7.0%	\$65,500	79.88%	
64002	Crop Forecasting and Analysis	\$121,200	9.5%	\$137,000	11.7%	(\$15,800)	-11.53%	
64003	Grower Database	\$8,000	0.6%	\$10,000	0.9%	(\$2,000)	-20.00%	
64004	Grove Identification GIS Project Development	\$20,000	1.6%	\$23,000	2.0%	(\$3,000)	-13.04%	
	Industry Statistics And Information Subtotal	\$296,700	23.2%	\$252,000	21.6%	\$44,700	17.74%	
<u>Grower Communications:</u>								
64105	Online Information	\$70,500	5.5%	\$35,000	3.0%	\$35,500	101.43%	
64106	Publications	\$104,000	8.1%	\$115,000	9.8%	(\$11,000)	-9.57%	
64107	Annual Meeting	\$20,000	1.6%	\$20,000	1.7%	\$0	0.00%	
64108	Annual Report	\$10,000	0.8%	\$10,000	0.9%	\$0	0.00%	
	Grower Communications Subtotal	\$204,500	16.0%	\$180,000	15.4%	\$24,500	13.61%	
<u>Issues Management:</u>								
64201	Water Issues	\$25,000	2.0%	\$25,000	2.1%	\$0	0.00%	
64202	Field/Technical Support	\$65,000	5.1%	\$65,000	5.6%	\$0	0.00%	
64204	Research Program Coordination & Outreach	\$120,000	9.4%	\$41,000	3.5%	\$79,000	192.68%	
64206	Legislative & Regulatory Advocacy	\$175,000	13.7%	\$175,000	15.0%	\$0	0.00%	
64208	Product Registrations	\$4,000	0.3%	\$4,000	0.3%	\$0	0.00%	
64211	Sustainability Project	\$50,000	3.9%	\$50,000	4.3%	\$0	0.00%	
	Issues Management Subtotal	\$439,000	34.3%	\$360,000	30.8%	\$79,000	21.94%	
<u>Legal/Governance:</u>								
64301	Elections	\$10,000	0.8%	\$10,000	0.9%	\$0	0.00%	
64302	Legal Support	\$25,000	2.0%	\$25,000	2.1%	\$0	0.00%	
64303	Governance Support	\$45,000	3.5%	\$45,000	3.9%	\$0	0.00%	
64304	Referendum	\$15,000	1.2%	\$0	0.0%	\$15,000	100.00%	
64305	Redistricting	\$5,000	0.4%	\$0	0.0%	\$5,000	100.00%	
	Legal/Governance Subtotal	\$100,000	7.8%	\$80,000	6.8%	\$20,000	25.00%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$23,600	1.8%	\$22,837	2.0%	\$763	3.34%	
64402	Pine Tree - Grove Management	\$40,000	3.1%	\$40,000	3.4%	\$0	0.00%	
64403	Pine Tree - Utilities	\$5,400	0.4%	\$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	\$15,000	1.2%	\$5,000	0.4%	\$10,000	200.00%	
64406 - 64409	Pine Tree - Harvesting, Hauling, CAC & HAB Assessments	\$7,400	0.6%	\$6,940	0.6%	\$460	6.63%	
	Demonstration Grove Subtotal	\$93,900	7.3%	\$82,677	7.1%	\$11,223	13.57%	
<u>Education & Outreach:</u>								
64501	Field Meetings, Seminars & Workshops	\$32,000	2.5%	\$30,000	2.6%	\$2,000	6.67%	
64502	Pine Tree Ranch Field Days	\$6,000	0.5%	\$6,000	0.5%	\$0	0.00%	
64503	Grower Outreach	\$19,200	1.5%	\$19,200	1.6%	\$0	0.00%	
64504	Decision Support Tools	\$0	0.0%	\$39,800	3.4%	(\$39,800)	-100.00%	
	Education & Outreach Subtotal	\$57,200	4.5%	\$95,000	8.1%	(\$37,800)	-39.79%	
<u>Other:</u>								
64801	Dues, Sponsorships, & Reports	\$25,000	2.0%	\$20,000	1.7%	\$5,000	25.00%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$40,000	3.1%	\$60,000	5.1%	(\$20,000)	-33.33%	
64804	Office Expense	\$16,500	1.3%	\$31,500	2.7%	(\$15,000)	-47.62%	
64805	Committee Meeting Expense	\$5,000	0.4%	\$5,000	0.4%	\$0	0.00%	
	Other Industry Affairs Subtotal	\$89,000	7.0%	\$119,000	10.2%	(\$30,000)	-25.21%	
	Total Industry Affairs	\$1,280,300	100.0%	\$1,168,677	100.0%	\$111,623	9.55%	

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Department: Industry Affairs & Production Research

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		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Pest & Disease Projects:</u>								
65127	Phenology of Avocado Infection by Botryosphaeria Branch Canker	\$67,697	19.0%	\$67,827	16.5%	(\$130)	-0.19%	
65129	Proactive Management of Avocado Seed and Stem Feeding Wee	\$50,000	14.0%	\$50,000	12.2%	\$0	0.00%	
65130	Proactive Biological Control of Spotted Lantern Fly, Lycorma Delic	\$0	0.0%	\$3,000	0.7%	(\$3,000)	-100.00%	
	Pest & Disease Project Subtotal	\$117,697	33.1%	\$120,827	29.4%	(\$3,130)	-2.59%	
<u>Breeding, Varieties, Genetics Projects:</u>								
65215	Commercial-Scale Field Testing and Potential Release of Rootsto	\$125,000	35.1%	\$145,000	35.2%	(\$20,000)	-13.79%	
65216	Phytophthora Resistant Avocado Rootstock Trial	\$0	0.0%	\$31,643	7.7%	(\$31,643)	-100.00%	
	Breeding, Varieties, Genetics Projects Subtotal	\$125,000	35.1%	\$176,643	42.9%	(\$51,643)	-29.24%	
<u>Cultural Management Projects:</u>								
65318	Opening Roads for Micropropagation of Avocado in California	\$47,786	13.4%	\$47,340	11.5%	\$446	0.94%	
65319	Safety and Efficacy of Herbicides in Bearing Avocado Groves	\$46,836	13.2%	\$44,520	10.8%	\$2,316	5.20%	
65320	Gem Avocado Scarring Study	\$18,600	5.2%	\$22,100	5.4%	(\$3,500)	-15.84%	
	Cultural Management Projects Subtotal	\$113,222	31.8%	\$113,960	27.7%	(\$738)	-0.65%	
	Total Production Research	\$355,919	100.0%	\$411,430	100.0%	(\$55,511)	-13.49%	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	2020-21		2019-20		2020-21 vs. 2019-20		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
66014-86	USDA Grant-TASC Program 2016-05	\$0	0.0%	\$14,312	6.0%	(\$14,312)	-100.00%	
66016-88	USDA Grant-TASC Program 2016-09	\$0	0.0%	\$24,336	10.2%	(\$24,336)	-100.00%	
66020-91	USDA Grant-FAS MAP South Korea	\$0	0.0%	\$200,000	83.8%	(\$200,000)	-100.00%	
	Total Grant Programs	\$0	0.0%	\$238,648	100.0%	(\$238,648)	-100.00%	

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Department: Administration

ACCT CODE	DEPT/ ACTIVITY	2020-21		2019-20		2020-21 vs. 2019-20		COMMENT
		PROJECTION	%	AMENDMENT #2	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Office Expense:</u>								
71101 & 71102	Office Rent & Property Tax	\$138,701	3.9%	\$126,257	3.7%	\$12,444	9.86%	
71104	Offsite Storage	\$7,080	0.2%	\$6,638	0.2%	\$442	6.66%	
71111	Corporate Insurance	\$89,000	2.5%	\$89,000	2.6%	\$0	0.00%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$38,835	1.1%	\$34,540	1.0%	\$4,295	12.43%	
71131	Utilities	\$16,540	0.5%	\$16,540	0.5%	\$0	0.00%	
71141	Bank & Payroll Fees	\$15,860	0.4%	\$13,410	0.4%	\$2,450	18.27%	
71151	Equipment Maintenance & Expense	\$28,200	0.8%	\$28,575	0.8%	(\$375)	-1.31%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$30,470	0.9%	\$31,310	0.9%	(\$840)	-2.68%	
	Office Expense Subtotal	\$364,686	10.2%	\$346,270	10.2%	\$18,416	5.32%	
<u>Professional Fees:</u>								
71201	CPA-Financial Audits	\$30,975	0.9%	\$29,400	0.9%	\$1,575	5.36%	
71203	CPA-Assessment Audits	\$20,738	0.6%	\$19,688	0.6%	\$1,050	5.33%	
71207	CDFA Fiscal and Compliance Audit	\$16,605	0.5%	\$8,295	0.2%	\$8,310	100.18%	
71211	CDFA Charges	\$76,200	2.1%	\$76,200	2.2%	\$0	0.00%	
71221	USDA-AMS Charges	\$75,600	2.1%	\$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	\$49,300	1.4%	\$42,050	1.2%	\$7,250	17.24%	
	Professional Fees Subtotal	\$274,418	7.7%	\$256,233	7.5%	\$18,185	7.10%	
<u>Personnel Expenses:</u>								
71301	Salaries/Wages	\$1,950,000	54.8%	\$1,850,680	54.3%	\$99,320	5.37%	
71311 - 71331	Pension, Payroll Tax & Benefits	\$678,385	19.1%	\$686,906	20.2%	(\$8,521)	-1.24%	
	Personnel Expenses Subtotal	\$2,628,385	73.8%	\$2,537,586	74.5%	\$90,799	3.58%	
<u>Commissioner Expenses:</u>								
71401	District Meetings & Expenses	\$3,000	0.1%	\$3,000	0.1%	\$0	0.00%	
71402 & 71403	Travel, Lodging, Mileage, Meals & Entertainment	\$40,000	1.1%	\$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	2.2%	\$0	0.00%	
<u>Information Technology:</u>								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$51,366	1.4%	\$49,716	1.5%	\$1,650	3.32%	
73003 & 73005	IT Support, Consulting & IT Service	\$31,500	0.9%	\$31,500	0.9%	\$0	0.00%	
73004	Accounting & Assessment System	\$7,910	0.2%	\$7,760	0.2%	\$150	1.93%	
	Information Technology Subtotal	\$90,776	2.5%	\$88,976	2.6%	\$1,800	2.02%	
<u>Depreciation, Interest & Other Admin:</u>								
78101	Admin Staff Travel	\$9,000	0.3%	\$9,000	0.3%	\$0	0.00%	
78201	Depreciation Expense	\$51,480	1.4%	\$51,480	1.5%	\$0	0.00%	
78401 - 78501	Dues & Reg., Education, Training, Recruitment, Other	\$18,325	0.5%	\$18,175	0.5%	\$150	0.83%	
78601	Temporary Help	\$50,000	1.4%	\$25,000	0.7%	\$25,000	100.00%	
	Depreciation, Interest & Other Admin Subtotal	\$128,805	3.6%	\$103,655	3.0%	\$25,150	24.26%	
	Total Administration	\$3,560,570	100.0%	\$3,406,220	100.0%	\$154,350	4.53%	