

**CALIFORNIA AVOCADO COMMISSION
2023-24 PROJECTION & BUDGET
WITH COMPARISON TO 2022-23**

ACCT CODE	REVENUES:	2023-24		2022-23		2023-24 vs. 2022-23		COMMENT
		PROJECTION	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$5,045,625	53.1%	\$4,935,938	46.9%	\$109,687	2.22%	Assessment rate 2.25%, crop size 200 MM lbs. price \$1.15
40011	HAB 85% Rebate Assessment Revenue	\$3,952,500	41.6%	\$4,940,625	47.0%	(\$988,125)	-20.00%	
	Subtotal Assessment Revenues	\$8,998,125	94.7%	\$9,876,563	93.9%	(\$878,438)	-8.89%	
42001	Administration & Accounting Fee Revenue (AIP)	\$61,000	0.6%	\$61,000	0.6%	\$0	0.00%	
46010	Grant Funding	\$300,000	3.2%	\$400,000	3.8%	(\$100,000)	-25.00%	
48001	Interest Income	\$6,000	0.1%	\$15,000	0.1%	(\$9,000)	-60.00%	
48009	From the Grove Income	\$60,000	0.6%	\$70,000	0.7%	(\$10,000)	-14.29%	
48003	Other Income	\$75,000	0.8%	\$93,750	0.9%	(\$18,750)	-20.00%	
47000	California Avocado Merchandise Shop Income	\$0	0.0%	\$1,000	0.0%	(\$1,000)	-100.00%	
	Subtotal Other Revenues	\$502,000	5.3%	\$640,750	6.1%	(\$138,750)	-21.65%	
	Total Revenues	\$9,500,125	100.0%	\$10,517,313	100.0%	(\$1,017,188)	-9.67%	

ACCT CODE	EXPENDITURES: Marketing Programs	2023-24		2022-23		2023-24 vs. 2022-23		COMMENT
		BUDGET	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
51000 & 55000	Consumer Marketing	\$3,200,000	29.8%	\$4,736,549	33.7%	(\$1,536,549)	-32.44%	
54000	Consumer Public Relations	\$190,000	1.8%	\$440,500	3.1%	(\$250,500)	-56.87%	
54000	Consumer/Trade Living Well	\$0	0.0%	\$88,430	0.6%	(\$88,430)	-100.00%	
52000	Trade Marketing - Retail	\$2,061,000	19.2%	\$2,416,646	17.2%	(\$355,646)	-14.72%	
53000	Trade Marketing - Foodservice	\$507,500	4.7%	\$725,000	5.2%	(\$217,500)	-30.00%	
59000	Marketing Activities Support	\$177,500	1.7%	\$182,875	1.3%	(\$5,375)	-2.94%	
57000	California Avocado Merchandise Shop	\$0	0.0%	\$10,000	0.1%	(\$10,000)	-100.00%	
	Subtotal Marketing Programs	\$6,136,000	57.1%	\$8,600,000	61.2%	(\$2,464,000)	-28.65%	
	EXPENDITURES: Non-Marketing Programs							
64000 & 65000	Industry Affairs & Production Research	\$1,445,418	13.4%	\$1,587,060	11.3%	(\$141,642)	-8.92%	
66010	Grant Programs	\$300,000	2.8%	\$400,000	2.8%	(\$100,000)	-25.00%	
70000	Operations	\$2,867,339	26.7%	\$3,466,160	24.7%	(\$598,821)	-17.28%	
	Subtotal Non-Marketing Programs	\$4,612,757	42.9%	\$5,453,220	38.8%	(\$840,463)	-15.41%	
	Total Expenditures	\$10,748,757	100.0%	\$14,053,220	100.0%	(\$3,304,463)	-23.51%	
	Excess Of Revenues Over (Under) Expenditures	(\$1,248,632)	-13.1%	(\$3,535,908)	-33.6%	\$2,287,276	-64.69%	
	Estimated Beginning Reserves - Nov. 1	\$6,660,642		\$11,613,549		(\$4,952,908)	-42.65%	
	<i>Estimated 2022-23 Revenue Shortfall based on Volume & Price/LB</i>			<i>(\$2,017,000)</i>				
	<i>Estimated 2022-23 Unspent Funds Returned to Reserves</i>			<i>\$600,000</i>				
	Estimated Ending Reserves - Oct. 31	\$5,412,010		\$6,660,642		(\$1,248,632)	-18.75%	

**CALIFORNIA AVOCADO COMMISSION
2023-24 PROJECTION & BUDGET
WITH COMPARISON TO 2022-23**

Department: Marketing

ACCT CODE	DEPT/ACTIVITY	2023-24		2022-23		2023-24 vs. 2022-23		COMMENT
		BUDGET	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Consumer Marketing:</u>								
51001	Media	TBD	0.0%	\$2,900,000	33.7%		0.00%	Line item budget detail to be developed with new agency
51002	Production	TBD	0.0%	\$125,000	1.5%		0.00%	
55XXX	Online Marketing	TBD	0.0%	\$349,750	4.1%		0.00%	
51801 & 57002	Program Administration	TBD	0.0%	\$1,361,799	15.8%		0.00%	
Consumer Marketing Subtotal		\$3,200,000	52.2%	\$4,736,549	55.1%	(\$1,536,549)	-32.44%	
<u>Consumer Public Relations:</u>								
5400X & 5420X	Brand Advocates	\$115,000	1.9%	\$115,000	1.3%	\$0	0.00%	
5400X & 541XX	Public Relations	\$75,000	1.2%	\$225,000	2.6%	(\$150,000)	-66.67%	
5480X	Program Administration	\$0	0.0%	\$100,500	1.2%	(\$100,500)	-100.00%	
Consumer Public Relations Subtotal		\$190,000	3.1%	\$440,500	5.1%	(\$250,500)	-56.87%	
<u>Consumer/Trade Living Well:</u>								
54206	Living Well Brand Advocates	\$0	0.0%	\$78,430	0.9%	(\$78,430)	-100.00%	
54201	Industry Partnerships	\$0	0.0%	\$0	0.0%	\$0	100.00%	
54802	Program Administration	\$0	0.0%	\$10,000	0.1%	(\$10,000)	-100.00%	
Consumer/Trade Living Well Subtotal		\$0	0.0%	\$88,430	1.0%	(\$88,430)	-100.00%	
<u>Trade - Retail:</u>								
520XX	Trade Relations	\$685,300	11.2%	\$946,530	11.0%	(\$261,230)	-27.60%	
521XX & 523XX	Retail & Consumer Promotions	\$1,047,500	17.1%	\$1,107,916	12.9%	(\$60,416)	-5.45%	
522XX	Data, Research & Analysis	\$262,200	4.3%	\$288,700	3.4%	(\$26,500)	-9.18%	
524XX	Administration & Other	\$66,000	1.1%	\$73,500	0.9%	(\$7,500)	-10.20%	
Trade - Retail Subtotal		\$2,061,000	33.6%	\$2,416,646	28.1%	(\$355,646)	-14.72%	
<u>Trade - Foodservice:</u>								
53001	Media	\$0	0.0%	\$98,800	1.1%	(\$98,800)	-100.00%	
53101	Public Relations & Collateral Materials	\$103,300	1.7%	\$63,500	0.7%	\$39,800	62.68%	
53103	Foodservice Events	\$164,100	2.7%	\$296,500	3.4%	(\$132,400)	-44.65%	
53104	Chain Promotions	\$193,600	3.2%	\$210,200	2.4%	(\$16,600)	-7.90%	
53105	Education Programs	\$2,000	0.0%	\$2,000	0.0%	\$0	0.00%	
5380X	Program Administration	\$44,500	0.7%	\$54,000	0.6%	(\$9,500)	-17.59%	
Trade - Foodservice Subtotal		\$507,500	8.3%	\$725,000	8.4%	(\$217,500)	-30.00%	
<u>Marketing Activities Support:</u>								
51803	Marketing Planning & Export Program	\$177,500	2.9%	\$157,875	1.8%	\$19,625	12.43%	
51003	Buy California Marketing Agreement	\$0	0.0%	\$25,000	0.3%	(\$25,000)	-100.00%	
Marketing Activities Support Subtotal		\$177,500	2.9%	\$182,875	2.1%	(\$5,375)	-2.94%	
<u>California Avocado Merchandise Shop:</u>								
57XXX	Cost of Goods Sold	\$0	0.0%	\$1,000	0.0%	(\$1,000)	-100.00%	
577XX & 57900	Expenses - Variable	\$0	0.0%	\$0	0.0%	\$0	100.00%	
5780X	Expenses - Fees	\$0	0.0%	\$9,000	0.1%	(\$9,000)	-100.00%	
California Avocado Merchandise Shop Subtotal		\$0	0.0%	\$10,000	0.1%	(\$10,000)	-100.00%	
Total Marketing		\$6,136,000	100.0%	\$8,600,000	100.0%	(\$2,464,000)	-28.65%	

**CALIFORNIA AVOCADO COMMISSION
2023-24 PROJECTION & BUDGET
WITH COMPARISON TO 2022-23**

Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	2023-24		2022-23		2023-24 vs. 2022-23		COMMENT
		BUDGET	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$27,000	2.2%	\$28,000	2.2%	(\$1,000)	-3.57%	
64002	Crop Forecasting and Analysis	\$80,000	6.6%	\$124,500	9.6%	(\$44,500)	-35.74%	
64003	Grower Database	\$1,500	0.1%	\$3,000	0.2%	(\$1,500)	-50.00%	
64004	Grove Identification GIS Project Development	\$11,500	0.9%	\$17,750	1.4%	(\$6,250)	-35.21%	
	Industry Statistics And Information Subtotal	\$120,000	9.9%	\$173,250	13.3%	(\$53,250)	-30.74%	
<u>Grower Communications:</u>								
64105	Online Information	\$31,000	2.6%	\$46,000	3.5%	(\$15,000)	-32.61%	
64106	Publications	\$108,500	9.0%	\$112,000	8.6%	(\$3,500)	-3.13%	Estimated FTG Income \$60,000
64107	Annual Meeting	\$20,000	1.7%	\$20,000	1.5%	\$0	0.00%	
64108	Annual Report	\$15,000	1.2%	\$15,000	1.2%	\$0	0.00%	
	Grower Communications Subtotal	\$174,500	14.4%	\$193,000	14.8%	(\$18,500)	-9.59%	
<u>Issues Management:</u>								
64201	Water Issues	\$100,000	8.3%	\$100,000	7.7%	\$0	0.00%	
64202	Field/Technical Support	\$100,000	8.3%	\$65,000	5.0%	\$35,000	53.85%	
64204	Research Program Coordination & Outreach	\$120,000	9.9%	\$135,000	10.4%	(\$15,000)	-11.11%	
64206	Legislative & Regulatory Advocacy	\$125,000	10.3%	\$125,000	9.6%	\$0	0.00%	
64208	Product Registrations	\$5,000	0.4%	\$4,000	0.3%	\$1,000	25.00%	
64211	Sustainability Project	\$50,000	4.1%	\$150,000	11.5%	(\$100,000)	-66.67%	
	Issues Management Subtotal	\$500,000	41.3%	\$579,000	44.5%	(\$79,000)	-13.64%	
<u>Legal/Governance:</u>								
64301	Elections	\$10,000	0.8%	\$10,000	0.8%	\$0	0.00%	
64302	Legal Support	\$100,000	8.3%	\$40,000	3.1%	\$60,000	150.00%	
64303	Governance Support	\$55,000	4.5%	\$55,000	4.2%	\$0	0.00%	
	Legal/Governance Subtotal	\$165,000	13.6%	\$105,000	8.1%	\$60,000	57.14%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$24,900	2.1%	\$17,008	1.3%	\$7,892	46.40%	Estimated PTR Income \$75,000
64402	Pine Tree - Grove Management	\$52,000	4.3%	\$30,000	2.3%	\$22,000	73.33%	
64403	Pine Tree - Utilities	\$5,400	0.4%	\$3,600	0.3%	\$1,800	50.00%	
64404	Pine Tree - Property Tax & Insurance	\$2,520	0.2%	\$1,680	0.1%	\$840	50.00%	
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%	\$16,813	1.3%	(\$1,658)	-9.86%	
	Demonstration Grove Subtotal	\$104,975	8.7%	\$74,101	5.7%	\$30,874	41.66%	
<u>Education & Outreach:</u>								
64501	Field Meetings, Seminars & Workshops	\$15,000	1.2%	\$23,500	1.8%	(\$8,500)	-36.17%	
64502	Pine Tree Ranch Field Days	\$2,000	0.2%	\$2,000	0.2%	\$0	0.00%	
64503	Grower Outreach	\$4,000	0.3%	\$13,500	1.0%	(\$9,500)	-70.37%	
	Education & Outreach Subtotal	\$21,000	1.7%	\$39,000	3.0%	(\$18,000)	-46.15%	
<u>Other:</u>								
64801	Dues, Sponsorships, & Reports	\$41,000	3.4%	\$42,600	3.3%	(\$1,600)	-3.76%	
64802	Grant Writing	\$2,500	0.2%	\$2,500	0.2%	\$0	0.00%	
64803	Travel	\$60,000	5.0%	\$75,000	5.8%	(\$15,000)	-20.00%	
64804	Office Expense	\$10,000	0.8%	\$13,000	1.0%	(\$3,000)	-23.08%	
64805	Committee Meeting Expense	\$5,000	0.4%	\$5,000	0.4%	\$0	0.00%	
64901	Anti-Theft Reward Program	\$7,500	0.6%	\$0	0.0%	\$7,500	100.00%	
	Other Industry Affairs Subtotal	\$126,000	10.4%	\$138,100	10.6%	(\$12,100)	-8.76%	
	Total Industry Affairs	\$1,211,475	100.0%	\$1,301,451	100.0%	(\$89,976)	-6.91%	

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Department: Industry Affairs & Production Research

ACCT CODE	DEPT/ ACTIVITY	2023-24		2022-23		2023-24 vs. 2022-23		COMMENT
		BUDGET	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
	<u>Pest & Disease Projects:</u>							
65131	Phenology and ecology of avocado lace bug in Southern Calif	\$30,572	13.1%	\$76,074	26.6%	(\$45,502)	-59.81%	
651XX	PLACEHOLDER: Avocado Branch Canker	\$30,000	12.8%	\$0	0.0%	\$30,000	100.00%	
	Pest & Disease Project Subtotal	\$60,572	25.9%	\$76,074	26.6%	(\$15,502)	-20.38%	
	<u>Breeding, Varieties, Genetics Projects:</u>							
65215	Commercial-Scale Field Testing and Potential Release of Roc	\$89,628	38.3%	\$89,628	31.4%	\$0	0.00%	
652XX	CAL POLY - Commercial-scale field testing and potential rele	\$16,690	7.1%	\$0	0.0%	\$16,690	100.00%	
	Breeding, Varieties, Genetics Projects Subtotal	\$106,318	45.4%	\$89,628	31.4%	\$16,690	18.62%	
	<u>Cultural Management Projects:</u>							
6532X	Chloride Mitigation Strategies	\$0	0.0%	\$24,866	8.7%	(\$24,866)	-100.00%	
65323	Develop tools and info on crop water use	\$67,053	28.7%	\$95,041	33.3%	(\$27,988)	-29.45%	
	Cultural Management Projects Subtotal	\$67,053	28.7%	\$119,907	42.0%	(\$52,854)	-44.08%	
	Total Production Research	\$233,943	100.0%	\$285,609	100.0%	(\$51,666)	-18.09%	

Department: Grant Programs

ACCT CODE	DEPT/ ACTIVITY	2023-24		2022-23		2023-24 vs. 2022-23		COMMENT
		BUDGET	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
66020-91	USDA Grant-FAS MAP South Korea	\$160,000	53.3%	\$200,000	50.0%	(\$40,000)	-20.00%	
66021-92	USDA Grant-FAS MAP China	\$140,000	46.7%	\$200,000	50.0%	(\$60,000)	-30.00%	
	Total Grant Programs	\$300,000	100.0%	\$400,000	100.0%	(\$100,000)	-25.00%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Operations

ACCT CODE	DEPT/ACTIVITY	2023-24		2022-23		2023-24 vs. 2022-23		COMMENT
		BUDGET	%	BUDGET	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Office Expense:</u>								
71101 & 71102	Office Rent & Property Tax	\$155,705	5.4%	\$146,295	4.2%	\$9,410	6.43%	
71104	Offsite Storage	\$9,300	0.3%	\$8,580	0.2%	\$720	8.39%	
71111	Corporate Insurance	\$96,000	3.3%	\$96,800	2.8%	(\$800)	-0.83%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$27,650	1.0%	\$38,750	1.1%	(\$11,100)	-28.65%	
71131	Utilities	\$14,600	0.5%	\$16,600	0.5%	(\$2,000)	-12.05%	
71141	Bank & Payroll Fees	\$16,000	0.6%	\$17,800	0.5%	(\$1,800)	-10.11%	
71151	Equipment Maintenance & Expense	\$20,000	0.7%	\$28,800	0.8%	(\$8,800)	-30.56%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$29,420	1.0%	\$28,050	0.8%	\$1,370	4.88%	
	Office Expense Subtotal	\$368,675	12.9%	\$381,675	11.0%	(\$13,000)	-3.41%	
<u>Professional Fees:</u>								
71201	CPA-Financial Audits	\$40,000	1.4%	\$34,300	1.0%	\$5,700	16.62%	
71203	CPA-Assessment Audits	\$28,500	1.0%	\$28,270	0.8%	\$230	0.81%	
71207	CDFA Fiscal and Compliance Audit	\$14,500	0.5%	\$9,350	0.3%	\$5,150	55.08%	
71211	CDFA Charges	\$81,960	2.9%	\$81,960	2.4%	\$0	0.00%	
71221	USDA-AMS Charges	\$60,000	2.1%	\$60,000	1.7%	\$0	0.00%	
71231 - 71235	Legal & Other Professional	\$7,500	0.3%	\$22,500	0.6%	(\$15,000)	-66.67%	
712XX	Outsourced Accounting	\$150,000	5.2%	\$120,000	3.5%	\$30,000	25.00%	
78301	Pension Admin & Legal	\$52,300	1.8%	\$52,300	1.5%	\$0	0.00%	
	Professional Fees Subtotal	\$434,760	15.2%	\$408,680	11.8%	\$26,080	6.38%	
<u>Personnel Expenses:</u>								
71301 & 71321	Payroll Expense (Wages, Tax & Wrkrs Comp) - Ops & IA	\$645,680	22.5%	\$1,820,450	52.5%	(\$408,490)	-22.44%	
	Payroll Expense (Wages, Tax & Wrkrs Comp) - Marketing	\$766,280	26.7%					
71311	Pension Expense	\$117,625	4.1%	\$171,610	5.0%	(\$53,985)	-31.46%	
71331	Benefits Expense	\$236,432	8.2%	\$299,320	8.6%	(\$62,888)	-21.01%	
	Personnel Expenses Subtotal	\$1,766,017	61.6%	\$2,291,380	66.1%	(\$525,363)	-22.93%	
<u>Commissioner Expenses:</u>								
71401	District Meetings & Expenses	\$5,000	0.2%	\$5,000	0.1%	\$0	0.00%	
71402 & 71403	Travel, Lodging, Mileage, Meals & Entertainment	\$58,000	2.0%	\$76,425	2.2%	(\$18,425)	-24.11%	
71404	Board Meeting Expenses	\$31,000	1.1%	\$31,000	0.9%	\$0	0.00%	
714XX	HAB BOLD Participation	\$18,000	0.6%	\$18,000	0.5%	\$0	0.00%	
	Commissioner Expenses Subtotal	\$112,000	3.9%	\$130,425	3.8%	(\$18,425)	-14.13%	
<u>Information Technology:</u>								
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$66,937	2.3%	\$51,430	1.5%	\$15,507	30.15%	
73003 & 73005	IT Support, Consulting & IT Service	\$56,500	2.0%	\$55,710	1.6%	\$790	1.42%	
73004	Accounting & Assessment System	\$11,500	0.4%	\$8,850	0.3%	\$2,650	29.94%	
	Information Technology Subtotal	\$134,937	4.7%	\$115,990	3.3%	\$18,947	16.34%	
<u>Depreciation, Interest & Other Operations:</u>								
78101	Operations Staff Travel	\$5,000	0.2%	\$30,000	0.9%	(\$25,000)	-83.33%	
78201	Depreciation Expense	\$0	0.0%	\$39,060	1.1%	(\$39,060)	-100.00%	
78401 & 78501	Dues & Reg., Education, Training, Recruitment, Other	\$20,950	0.7%	\$43,950	1.3%	(\$23,000)	-52.33%	
78601	Temporary Help	\$25,000	0.9%	\$25,000	0.7%	\$0	0.00%	
	Depreciation, Interest & Other Admin Subtotal	\$50,950	1.8%	\$138,010	4.0%	(\$87,060)	-63.08%	
	Total Operations	\$2,867,339	100.0%	\$3,466,160	100.0%	(\$598,821)	-17.28%	