

**CALIFORNIA AVOCADO COMMISSION
2014-15 BUDGET
AMENDMENT NO. 1**

ACCT CODE	REVENUES:	2014-15		2014-15		ORIGINAL vs AMENDMENT #1		COMMENT
		PROJECTION	%	AMENDMENT #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$7,360,000	53.2%	\$7,360,000	53.2%	\$0	0.00%	Assess rate 2.30%, crop size 320 MM Lbs, price \$1.00
40011	HAB 85% Rebate Assessment Revenue	\$6,324,000	45.7%	\$6,324,000	45.7%	\$0	0.00%	
	Sub-Total Assessment Revenues	\$13,684,000	98.9%	\$13,684,000	98.9%	\$0	0.00%	
42001	Administration & Accounting Fee Revenue (AIP)	\$86,000	0.6%	\$86,000	0.6%	\$0	0.00%	
48001	Interest Income	\$14,400	0.1%	\$14,400	0.1%	\$0	0.00%	
48009	Other Income	\$55,000	0.4%	\$55,000	0.4%	\$0	0.00%	
	Sub-Total Other Revenues	\$155,400	1.1%	\$155,400	1.1%	\$0	0.00%	
	Total Revenues	\$13,839,400	100.0%	\$13,839,400	100.0%	\$0	0.00%	
ACCT CODE	EXPENDITURES: Marketing Programs	2014-15		2014-15		ORIGINAL vs AMENDMENT #1		COMMENT
		BUDGET	%	AMENDMENT #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
51000	Consumer Advertising	\$6,060,896	37.7%	\$6,060,896	36.8%	\$0	0.00%	
54000	Consumer Public Relations & Nutrition Communications	\$920,000	5.7%	\$920,000	5.6%	\$0	0.00%	
52000	Merchandising/Marketing Promotions	\$1,880,504	11.7%	\$1,880,504	11.4%	\$0	0.00%	
53000	Foodservice	\$892,000	5.5%	\$892,000	5.4%	\$0	0.00%	
55000	Online Marketing	\$762,100	4.7%	\$762,100	4.6%	\$0	0.00%	
59000	Marketing Planning & Other	\$184,500	1.1%	\$184,500	1.1%	\$0	0.00%	
	Sub-Total Marketing Programs	\$10,700,000	66.5%	\$10,700,000	65.0%	\$0	0.00%	
	EXPENDITURES: Non-Marketing Programs							
64000	Industry Affairs	\$1,248,145	7.8%	\$1,513,586	9.2%	\$265,441	17.54%	See details below
65000	Production Research	\$1,106,690	6.9%	\$1,180,625	7.2%	\$73,935	6.26%	See details below
70000	Administration	\$3,025,164	18.8%	\$3,077,763	18.7%	\$52,599	1.71%	See details below
	Sub-Total Non-Marketing Programs	\$5,379,999	33.5%	\$5,771,974	35.0%	\$391,975	6.79%	
	Total Expenditures	\$16,079,999	100.0%	\$16,471,974	100.0%	\$391,975	2.38%	
	Excess Of Revenues Over (Under) Expenditures	(\$2,240,599)	-16.2%	(\$2,632,574)	-19.0%	(\$391,975)	14.89%	
	Beginning Reserves - Nov. 1	\$8,233,659		\$8,066,371		(\$167,288)	-2.07%	Revise the beginning reserves to actual
	Estimated Ending Reserves - Oct. 31	\$5,993,060		\$5,433,797		(\$559,263)	-10.29%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Marketing

ACCT CODE	DEPT/ ACTIVITY	2014-15		2014-15		ORIGINAL vs AMENDMENT #1		COMMENT
		BUDGET	%	AMENDMENT #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Consumer Advertising:</u>								
51001	Media	\$4,929,260	46.1%	\$4,929,260	46.1%	\$0	0.00%	
51002	Production	\$385,000	3.6%	\$385,000	3.6%	\$0	0.00%	
5180X	Program Administration	\$746,636	7.0%	\$746,636	7.0%	\$0	0.00%	
	Consumer Advertising Sub-Total	\$6,060,896	56.6%	\$6,060,896	56.6%	\$0	0.00%	
<u>Consumer Public Relations & Nutrition Communications:</u>								
54001 & 54007	Public Relations	\$221,000	2.1%	\$221,000	2.1%	\$0	0.00%	
541XX & 54006	News Bureau	\$373,000	3.5%	\$373,000	3.5%	\$0	0.00%	
5420X	Nutrition Communications	\$251,000	2.3%	\$251,000	2.3%	\$0	0.00%	
5480X	Program Administration	\$75,000	0.7%	\$75,000	0.7%	\$0	0.00%	
	Public Relations & Nutrition Communications Sub-Total	\$920,000	8.6%	\$920,000	8.6%	\$0	0.00%	
<u>Merchandising:</u>								
520XX	Trade Relations	\$1,008,854	9.4%	\$1,008,854	9.4%	\$0	0.00%	
521XX & 523XX	Retail/Consumer Promotions	\$477,945	4.5%	\$477,945	4.5%	\$0	0.00%	
522XX	Data, Research & Analysis	\$256,705	2.4%	\$256,705	2.4%	\$0	0.00%	
524XX	Administration & Other	\$137,000	1.3%	\$137,000	1.3%	\$0	0.00%	
	Merchandising Sub-Total	\$1,880,504	17.6%	\$1,880,504	17.6%	\$0	0.00%	
<u>Foodservice:</u>								
53001	Media	\$100,000	0.9%	\$100,000	0.9%	\$0	0.00%	
53101	Public Relations & Collateral Materials	\$82,000	0.8%	\$82,000	0.8%	\$0	0.00%	
53103	Foodservice Events	\$215,000	2.0%	\$215,000	2.0%	\$0	0.00%	
53104	Chain Promotions	\$390,000	3.6%	\$390,000	3.6%	\$0	0.00%	
53105	Education Programs	\$45,000	0.4%	\$45,000	0.4%	\$0	0.00%	
5380X	Program Administration	\$60,000	0.6%	\$60,000	0.6%	\$0	0.00%	
	Foodservice Sub-Total	\$892,000	8.3%	\$892,000	8.3%	\$0	0.00%	
<u>Online Marketing:</u>								
55101 & 55303	Website	\$328,100	3.1%	\$328,100	3.1%	\$0	0.00%	
55103	Social Media	\$198,500	1.9%	\$198,500	1.9%	\$0	0.00%	
55402	Email	\$142,500	1.3%	\$142,500	1.3%	\$0	0.00%	
5580X	Program Administration	\$93,000	0.9%	\$93,000	0.9%	\$0	0.00%	
	Online Marketing Sub-Total	\$762,100	7.1%	\$762,100	7.1%	\$0	0.00%	
<u>Marketing Planning, Research & Other:</u>								
51803	Marketing Planning	\$67,500	0.6%	\$67,500	0.6%	\$0	0.00%	
51003	Buy California Marketing Agreement	\$25,000	0.2%	\$25,000	0.2%	\$0	0.00%	
570XX	Marketing Research	\$80,000	0.7%	\$80,000	0.7%	\$0	0.00%	
580XX	Festivals	\$12,000	0.1%	\$12,000	0.1%	\$0	0.00%	
	Marketing Planning, Research & Other Sub-Total	\$184,500	1.7%	\$184,500	1.7%	\$0	0.00%	
	Total Marketing	\$10,700,000	100.0%	\$10,700,000	100.0%	\$0	0.00%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Industry Affairs

ACCT CODE	DEPT/ ACTIVITY	ORIGINAL vs AMENDMENT #1						
		2014-15 BUDGET	%	2014-15 AMENDMENT #1	%	INCREASE (DECREASE)	PERCENT CHANGE	COMMENT
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$90,000	7.2%	\$90,000	5.9%	\$0	0.00%	
64002	Crop Forecasting and Analysis	\$70,500	5.6%	\$70,500	4.7%	\$0	0.00%	
64003	Grower Database	\$9,000	0.7%	\$9,000	0.6%	\$0	0.00%	
64004	Grove ID GIS Project Development	\$65,000	5.2%	\$65,000	4.3%	\$0	0.00%	
	Industry Statistics And Information Sub-Total	\$234,500	18.8%	\$234,500	15.5%	\$0	0.00%	
<u>Grower Communications:</u>								
64101	Field Meetings, Seminars & Workshops	\$10,000	0.8%	\$10,000	0.7%	\$0	0.00%	
64104	Educational Outreach	\$55,000	4.4%	\$55,000	3.6%	\$0	0.00%	
64105	Online Information	\$54,500	4.4%	\$54,500	3.6%	\$0	0.00%	
64106	Publications	\$125,000	10.0%	\$125,000	8.3%	\$0	0.00%	
64107	Annual Meeting	\$10,000	0.8%	\$10,000	0.7%	\$0	0.00%	
64108	Annual Report	\$25,000	2.0%	\$25,000	1.7%	\$0	0.00%	
	Grower Communication Sub-Total	\$279,500	22.4%	\$279,500	18.5%	\$0	0.00%	
<u>Issues Management:</u>								
64201	Water Issues	\$100,000	8.0%	\$100,000	6.6%	\$0	0.00%	
64202	Field/Technical Support	\$50,000	4.0%	\$295,441	19.5%	\$245,441	83.08%	Increase for PSHB trap placement & monitoring
64206	Legislative & Regulatory Advocacy	\$100,000	8.0%	\$100,000	6.6%	\$0	0.00%	
64208	Product Registrations	\$125,000	10.0%	\$125,000	8.3%	\$0	0.00%	
64209	GAP Certification Incentive Program	\$60,000	4.8%	\$60,000	4.0%	\$0	0.00%	
	Issues Management Sub-Total	\$435,000	34.9%	\$680,441	45.0%	\$245,441	36.07%	
<u>Legal / Governance:</u>								
64301	Elections	\$20,000	1.6%	\$20,000	1.3%	\$0	0.00%	
64302	Legal Support	\$40,000	3.2%	\$40,000	2.6%	\$0	0.00%	
64303	Governance Support	\$40,000	3.2%	\$40,000	2.6%	\$0	0.00%	
	Legal/Governance Sub-Total	\$100,000	8.0%	\$100,000	6.6%	\$0	0.00%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$19,465	1.6%	\$19,465	1.3%	\$0	0.00%	
64402	Pine Tree - Grove Management	\$22,000	1.8%	\$22,000	1.5%	\$0	0.00%	
64403	Pine Tree - Utilities	\$4,800	0.4%	\$4,800	0.3%	\$0	0.00%	
64404	Pine Tree - Property Tax & Insurance	\$1,380	0.1%	\$1,380	0.1%	\$0	0.00%	
64405	Pine Tree - Misc Expenses	\$20,000	1.6%	\$20,000	1.3%	\$0	0.00%	
	Issues Management Sub-Total	\$67,645	5.4%	\$67,645	4.5%	\$0	0.00%	
<u>Other:</u>								
64801	Dues, Sponsorships, Registrations & Reports	\$20,000	1.6%	\$40,000	2.6%	\$20,000	50.00%	Increase for Avocado Brainstorming sponsorship
64802	Grant Writing	\$15,000	1.2%	\$15,000	1.0%	\$0	0.00%	
64803	Travel	\$60,000	4.8%	\$60,000	4.0%	\$0	0.00%	
64804	Office Expense	\$26,500	2.1%	\$26,500	1.8%	\$0	0.00%	
64805	Committee Meeting Expense	\$10,000	0.8%	\$10,000	0.7%	\$0	0.00%	
	Other Industry Affairs Sub-Total	\$131,500	10.5%	\$151,500	10.0%	\$20,000	13.20%	
	Total Industry Affairs	\$1,248,145	100.0%	\$1,513,586	100.0%	\$265,441	17.54%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Production Research

ACCT CODE	DEPT/ ACTIVITY	2014-15		2014-15		ORIGINAL vs AMENDMENT #1		COMMENT
		BUDGET	%	AMENDMENT #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
Existing Projects								
Research-Pest & Disease Projects:								
65113	Biology and Control of Shot Hole Borer - Paine	\$148,956	13.5%	\$39,724	3.4%	(\$109,232)	-274.98%	Decrease due to grant funding
65116	Sustained Chemical Control of Arthropod Pests - Morse	\$94,632	8.6%	\$47,316	4.0%	(\$47,316)	-100.00%	Decrease for contract amendment
65117	Rapid Diagnostic Assay for Phytophthora - Martin	\$0	0.0%	\$3,000	0.3%	\$3,000	100.00%	Increase for no-cost extension
65119	PSHB and Fusarium dieback monitoring	\$69,870	6.3%	\$69,870	5.9%	\$0	0.00%	
65120	Assessment of fungicides and biocontrol PSHB - Eskalen	\$69,032	6.2%	\$69,032	5.8%	\$0	0.00%	
65121	Biocontrol of Polyphagous Shot Hole Borer	\$50,000	4.5%	\$50,000	4.2%	\$0	0.00%	
65122	Trapping Optim & Attract Kill Strategy for PSHB-Stouthamer	\$50,000	4.5%	\$165,152	14.0%	\$115,152	69.72%	Increase for new project
65123	Systemic Pesticide Research for PSHB Mgmt	\$0	0.0%	\$106,000	9.0%	\$106,000	100.00%	Increase for new project
Pest & Disease Project Sub-Total		\$482,490	43.6%	\$550,094	46.6%	\$67,604	12.29%	
Research-Breeding, Varieties, Genetics Projects:								
65202	Selection/Evaluation Improved Varieties & Rootstocks-Arpaia	\$120,000	10.8%	\$120,000	10.2%	\$0	0.00%	
65203	Screening of Rootstocks Resistant to Phytophthora-Douhan	\$180,000	16.3%	\$35,232	3.0%	(\$144,768)	-410.90%	Reallocation of funds for new project
65208	Maintain Avocado Plant Breeding Program Personnel and Fie	\$0	0.0%	\$144,768	12.3%	\$144,768	100.00%	Reallocation of funds for new project
Breeding, Varieties, Genetics Projects Sub-Total		\$300,000	27.1%	\$300,000	25.4%	\$0	0.00%	
Research-Cultural Management Projects:								
65308	Decision Support for Avocado Production & Fruit Quality-Crov	\$199,800	18.1%	\$199,800	16.9%	\$0	0.00%	
65310	Improvement of Yield with New Grower Education-Bender	\$13,271	1.2%	\$13,271	1.1%	\$0	0.00%	
65312	Evaluation of Selected Rootstocks for Salinity-Mauk	\$54,640	4.9%	\$54,640	4.6%	\$0	0.00%	
65313	Pest & Disease Monitoring Using Remote Sensing -Toule	\$13,680	1.2%	\$13,680	1.2%	\$0	0.00%	
65315	Floral bud viability - Lovatt	\$0	0.0%	\$6,331	0.5%	\$6,331	100.00%	Increase for no-cost extension
65316	Maximizing yield of commercially valuable size Hass fruit	\$42,809	3.9%	\$42,809	3.6%	\$0	0.00%	
Cultural Management Projects Sub-Total		\$324,200	29.3%	\$330,531	28.0%	\$6,331	1.92%	
Total Production Research		\$1,106,690	100.0%	\$1,180,625	100.0%	\$73,935	6.26%	

**CALIFORNIA AVOCADO COMMISSION
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Department: Administration

ACCT CODE	DEPT/ ACTIVITY	2014-15		2014-15		ORIGINAL vs AMENDMENT #1		COMMENT
		BUDGET	%	AMENDMENT #1	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Office Expense:</u>								
71101-02	Office Rent, Cam, Ins, Property Tax	\$97,566	3.2%	\$97,566	3.2%	\$0	0.00%	
71104	Offsite Storage	\$5,760	0.2%	\$5,760	0.2%	\$0	0.00%	
71111	Corporate Insurance	\$86,500	2.9%	\$86,500	2.8%	\$0	0.00%	
71121-23	Office Expense, Supplies & Janitorial	\$34,160	1.1%	\$34,160	1.1%	\$0	0.00%	
71131	Utilities	\$16,530	0.5%	\$16,530	0.5%	\$0	0.00%	
71141	Bank & Payroll Fees	\$10,555	0.3%	\$10,555	0.3%	\$0	0.00%	
71151	Equipment Maintenance & Expense	\$28,649	0.9%	\$28,649	0.9%	\$0	0.00%	
71161-81	Telephone, Cell Phone, Postage & Courier Service	\$30,770	1.0%	\$30,770	1.0%	\$0	0.00%	
	Office Expense Sub-Total	\$310,490	10.3%	\$310,490	10.1%	\$0	0.00%	
<u>Professional Fees:</u>								
71201	CPA-Financial Audits	\$24,600	0.8%	\$24,600	0.8%	\$0	0.00%	
71203	CPA-Assessment Audits	\$16,700	0.6%	\$16,700	0.5%	\$0	0.00%	
71207	CDFA Fiscal and Compliance Audit	\$7,000	0.2%	\$7,000	0.2%	\$0	0.00%	
71211	CDFA Charges	\$66,000	2.2%	\$66,000	2.1%	\$0	0.00%	
71221	USDA-AMS Charges	\$60,000	2.0%	\$60,000	1.9%	\$0	0.00%	
71231-35	Legal & Other Professional	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
78301	Pension Admin & Legal	\$41,400	1.4%	\$41,400	1.3%	\$0	0.00%	
	Professional Fees Sub-Total	\$220,700	7.3%	\$220,700	7.2%	\$0	0.00%	
<u>Personnel Expenses:</u>								
71301	Salaries/Wages	\$1,675,440	55.4%	\$1,694,330	55.1%	\$18,890	1.11%	Increase authorized during Oct '14 BOD Meeting
71311-331	Pension, Payroll Tax & Benefits	\$571,237	18.9%	\$595,696	19.4%	\$24,459	4.11%	Increase authorized during Oct '14 BOD Meeting
	Personnel Expenses Sub-Total	\$2,246,677	74.3%	\$2,290,026	74.4%	\$43,349	1.89%	
<u>Commissioner Expenses:</u>								
71401	District Meetings & Expenses	\$3,000	0.1%	\$3,000	0.1%	\$0	0.00%	
71402-03	Travel, Lodging, Mileage, Meals & Entertainment	\$53,000	1.8%	\$53,000	1.7%	\$0	0.00%	
71404	Board Meeting Expenses	\$19,750	0.7%	\$29,000	0.9%	\$9,250	31.90%	Increase for Feb '15 offsite board & strategy meetings
	Commissioner Expenses Sub-Total	\$75,750	2.5%	\$85,000	2.8%	\$9,250	10.88%	
<u>Information Technology:</u>								
73001-02	Network Maint., Hardware, Software & Licenses	\$54,196	1.8%	\$54,196	1.8%	\$0	0.00%	
73003&05	IT Support & Consulting & IT Service	\$41,320	1.4%	\$41,320	1.3%	\$0	0.00%	
73004	Accounting & Assessment System	\$2,900	0.1%	\$2,900	0.1%	\$0	0.00%	
	Information Technology Sub-Total	\$98,416	3.3%	\$98,416	3.2%	\$0	0.00%	
<u>Depreciation, Interest & Other Admin:</u>								
78101	Admin Staff Travel	\$11,000	0.4%	\$11,000	0.4%	\$0	0.00%	
78201	Depreciation Expense	\$15,336	0.5%	\$15,336	0.5%	\$0	0.00%	
78401-501	Dues & Reg., Education, Training, Recruitment, Other	\$22,795	0.8%	\$22,795	0.7%	\$0	0.00%	
78601	Temporary Help	\$24,000	0.8%	\$24,000	0.8%	\$0	0.00%	
	Depreciation, Interest & Other Admin Sub-Total	\$73,131	2.4%	\$73,131	2.4%	\$0	0.00%	
	Total Administration	\$3,025,164	100.0%	\$3,077,763	100.0%	\$52,599	1.71%	