

**CALIFORNIA AVOCADO COMMISSION
2015-16 PROJECTION & BUDGET
WITH COMPARISON TO 2014-15**

APPROVED BY CAC BOARD 10-15-15

ACCT CODE	REVENUES:	2015-16 PROJECTION		2014-15 AMENDMENT #3		2015-16 vs. 2014-15		COMMENT
			%		%	INCREASE (DECREASE)	PERCENT CHANGE	
40001	CAC Assessment Revenue	\$7,866,000	51.4%	\$7,360,000	52.9%	\$506,000	6.88%	Assessment rate 2.30%, crop size 360 MM lbs, price \$0.95
40011	HAB 85% Rebate Assessment Revenue	\$7,114,500	46.5%	\$6,324,000	45.5%	\$790,500	12.50%	
	Sub-Total Assessment Revenues	\$14,980,500	98.0%	\$13,684,000	98.4%	\$1,296,500	9.47%	
42001	Administration & Accounting Fee Revenue (AIP)	\$86,000	0.6%	\$86,000	0.6%	\$0	0.00%	
46013	USDA Grant-PSHB Monitoring & Outreach	\$157,030	1.0%	\$67,971	0.5%	\$89,059	131.02%	
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	\$312,430	2.0%	\$223,371	1.6%	\$89,059	39.87%	
	Total Revenues	\$15,292,930	100.0%	\$13,907,371	100.0%	\$1,385,559	9.96%	

ACCT CODE	EXPENDITURES: Marketing Programs	2015-16 PROJECTION		2014-15 AMENDMENT #3		2015-16 vs. 2014-15		COMMENT
			%		%	INCREASE (DECREASE)	PERCENT CHANGE	
51000 & 55000	Consumer Advertising	\$6,173,975	40.4%	\$6,156,896	40.0%	\$17,079	0.28%	
54000	Consumer Public Relations & Nutrition Communications	\$895,000	5.9%	\$900,000	5.9%	(\$5,000)	-0.56%	
52000	Merchandising Promotions	\$1,804,825	11.8%	\$1,741,604	11.3%	\$63,221	3.63%	
53000	Foodservice	\$854,000	5.6%	\$847,000	5.5%	\$7,000	0.83%	
59000	Marketing Activities Support	\$86,200	0.6%	\$104,500	0.7%	(\$18,300)	-17.51%	
	Sub-Total Marketing Programs	\$9,814,000	64.2%	\$9,750,000	63.4%	\$64,000	0.66%	
	EXPENDITURES: Non-Marketing Programs							
64000	Industry Affairs	\$1,166,176	7.6%	\$1,349,186	8.8%	(\$183,010)	-13.56%	
65000	Production Research	\$981,004	6.4%	\$1,204,587	7.8%	(\$223,583)	-18.56%	
66013	USDA Grant-PSHB Monitoring & Outreach	\$157,030	1.0%	\$67,971	0.4%	\$89,059	131.02%	
70000	Administration	\$3,175,454	20.8%	\$3,011,863	19.6%	\$163,591	5.43%	
	Sub-Total Non-Marketing Programs	\$5,479,664	35.8%	\$5,633,607	36.6%	(\$153,943)	-2.73%	
	Total Expenditures	\$15,293,664	100.0%	\$15,383,607	100.0%	(\$89,943)	-0.58%	
	Excess Of Revenues Over (Under) Expenditures	(\$734)	0.0%	(\$1,476,236)	-10.6%	\$1,475,502	-99.95%	
	Beginning Reserves - Nov. 1	\$5,394,835		\$8,066,371		(\$2,671,536)	-33.12%	
	Estimated revenue shortfall based on 280 MM lb crop			(\$1,195,300)				
	Estimated Ending Reserves - Oct. 31	\$5,394,101		\$5,394,835		(\$734)	-0.01%	

**CALIFORNIA AVOCADO COMMISSION
2015-16 PROJECTION & BUDGET
WITH COMPARISON TO 2014-15**

APPROVED BY CAC BOARD 10-15-15

Department: Marketing

ACCT CODE	DEPT/ ACTIVITY	2015-16		2014-15		2015-16 vs. 2014-15		COMMENT
		PROJECTION	%	AMENDMENT #3	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Consumer Advertising:</u>								
51001	Media	\$4,514,600	46.0%	\$4,243,160	43.5%	\$271,440	6.40%	Availability of funds (\$314,000) is contingent upon revised revenue projection by management which equals or exceeds the projection presented to the Board on 10/15/15
51002	Production	\$385,000	3.9%	\$365,000	3.7%	\$20,000	5.48%	
55XXX	Online Marketing	\$218,500	2.2%	\$669,100	6.9%	(\$450,600)	-67.34%	
51801 & 57002	Program Administration	\$1,055,875	10.8%	\$879,636	9.0%	\$176,239	20.04%	
Consumer Advertising Sub-Total		\$6,173,975	62.9%	\$6,156,896	63.1%	\$17,079	0.28%	
<u>Consumer Public Relations & Nutrition Communications:</u>								
5400X & 5420X	Brand Advocates	\$348,000	3.5%	\$359,500	3.7%	(\$11,500)	-3.20%	
5400X & 5410X	Public Relations	\$472,000	4.8%	\$465,500	4.8%	\$6,500	1.40%	
5480X	Program Administration	\$75,000	0.8%	\$75,000	0.8%	\$0	0.00%	
Public Relations & Nutrition Communications Sub-Total		\$895,000	9.1%	\$900,000	9.2%	(\$5,000)	-0.56%	
<u>Merchandising:</u>								
520XX	Trade Relations	\$938,974	9.6%	\$947,454	9.7%	(\$8,480)	-0.90%	
521XX & 523XX	Retail/Consumer Promotions	\$456,771	4.7%	\$405,445	4.2%	\$51,326	12.66%	
522XX	Data, Research & Analysis	\$282,080	2.9%	\$251,705	2.6%	\$30,375	12.07%	
524XX	Administration & Other	\$127,000	1.3%	\$137,000	1.4%	(\$10,000)	-7.30%	
Merchandising Sub-Total		\$1,804,825	18.4%	\$1,741,604	17.9%	\$63,221	3.63%	
<u>Foodservice:</u>								
53001	Media	\$120,000	1.2%	\$100,000	1.0%	\$20,000	20.00%	
53101	Public Relations & Collateral Materials	\$75,000	0.8%	\$82,000	0.8%	(\$7,000)	-8.54%	
53103	Foodservice Events	\$255,000	2.6%	\$215,000	2.2%	\$40,000	18.60%	
53104	Chain Promotions	\$315,000	3.2%	\$345,000	3.5%	(\$30,000)	-8.70%	
53105	Education Programs	\$35,000	0.4%	\$45,000	0.5%	(\$10,000)	-22.22%	
5380X	Program Administration	\$54,000	0.6%	\$60,000	0.6%	(\$6,000)	-10.00%	
Foodservice Sub-Total		\$854,000	8.7%	\$847,000	8.7%	\$7,000	0.83%	
<u>Marketing Activities Support</u>								
51803	Marketing Planning	\$49,200	0.5%	\$67,500	0.7%	(\$18,300)	-27.11%	
51003	Buy California Marketing Agreement	\$25,000	0.3%	\$25,000	0.3%	\$0	0.00%	
580XX	Festivals	\$12,000	0.1%	\$12,000	0.1%	\$0	0.00%	
Marketing Planning, Research & Other Sub-Total		\$86,200	0.9%	\$104,500	1.1%	(\$18,300)	-17.51%	
Total Marketing		\$9,814,000	100.0%	\$9,750,000	100.0%	\$64,000	0.66%	

**CALIFORNIA AVOCADO COMMISSION
2015-16 PROJECTION & BUDGET
WITH COMPARISON TO 2014-15**

APPROVED BY CAC BOARD 10-15-15

Department: Industry Affairs

ACCT CODE	DEPT/ ACTIVITY	2015-16		2014-15		2015-16 vs. 2014-15		COMMENT
		PROJECTION	%	AMENDMENT #3	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Industry Statistics And Information:</u>								
64001	AMRIC Operation	\$90,000	7.7%	\$86,500	6.4%	\$3,500	4.05%	
64002	Crop Forecasting and Analysis	\$61,000	5.2%	\$57,600	4.3%	\$3,400	5.90%	
64003	Grower Database	\$9,000	0.8%	\$7,500	0.6%	\$1,500	20.00%	
64004	Grove ID GIS Project Development	\$55,000	4.7%	\$50,000	3.7%	\$5,000	10.00%	
Industry Statistics And Information Sub-Total		\$215,000	18.4%	\$201,600	14.9%	\$13,400	6.65%	
<u>Grower Communications:</u>								
64101	Field Meetings, Seminars & Workshops	\$10,000	0.9%	\$14,000	1.0%	(\$4,000)	-28.57%	
64104	Educational Outreach	\$25,000	2.1%	\$58,500	4.3%	(\$33,500)	-57.26%	
64105	Online Information	\$35,000	3.0%	\$54,500	4.0%	(\$19,500)	-35.78%	
64106	Publications	\$115,000	9.9%	\$125,000	9.3%	(\$10,000)	-8.00%	
64107	Annual Meeting	\$10,000	0.9%	\$9,200	0.7%	\$800	8.70%	
64108	Annual Report	\$25,000	2.1%	\$20,300	1.5%	\$4,700	23.15%	
Grower Communication Sub-Total		\$220,000	18.9%	\$281,500	20.9%	(\$61,500)	-21.85%	
<u>Issues Management:</u>								
64201	Water Issues	\$50,000	4.3%	\$25,000	1.9%	\$25,000	100.00%	
64202	Field/Technical Support	\$200,000	17.2%	\$270,441	20.0%	(\$70,441)	-26.05%	
64206	Legislative & Regulatory Advocacy	\$100,000	8.6%	\$90,000	6.7%	\$10,000	11.11%	
64208	Product Registrations	\$110,000	9.4%	\$125,000	9.3%	(\$15,000)	-12.00%	
64209	GAP Certification Incentive Program	\$0	0.0%	\$50,000	3.7%	(\$50,000)	-100.00%	
Issues Management Sub-Total		\$460,000	39.4%	\$560,441	41.5%	(\$100,441)	-17.92%	
<u>Legal / Governance:</u>								
64301	Elections	\$20,000	1.7%	\$10,000	0.7%	\$10,000	100.00%	
64302	Legal Support	\$40,000	3.4%	\$40,000	3.0%	\$0	0.00%	
64303	Governance Support	\$10,000	0.9%	\$60,000	4.4%	(\$50,000)	-83.33%	
64304	Referendum	\$15,000	1.3%	\$0	0.0%	\$15,000	100.00%	
64305	Redistricting	\$5,000	0.4%	\$0	0.0%	\$5,000	100.00%	
Legal/Governance Sub-Total		\$90,000	7.7%	\$110,000	8.2%	(\$20,000)	-18.18%	
<u>Demonstration Grove:</u>								
64401	Pine Tree - Rent	\$20,056	1.7%	\$19,465	1.4%	\$591	3.04%	
64402	Pine Tree - Grove Management	\$28,800	2.5%	\$22,000	1.6%	\$6,800	30.91%	
64403	Pine Tree - Utilities	\$4,800	0.4%	\$4,800	0.4%	\$0	0.00%	
64404	Pine Tree - Property Tax & Insurance	\$2,520	0.2%	\$1,380	0.1%	\$1,140	82.61%	
64405	Pine Tree - Misc Expenses	\$5,000	0.4%	\$10,000	0.7%	(\$5,000)	-50.00%	
Issues Management Sub-Total		\$61,176	5.2%	\$57,645	4.3%	\$3,531	6.13%	
<u>Other:</u>								
64801	Dues, Sponsorships, Registrations & Reports	\$18,500	1.6%	\$44,000	3.3%	(\$25,500)	-57.95%	
64802	Grant Writing	\$5,000	0.4%	\$2,500	0.2%	\$2,500	100.00%	
64803	Travel	\$60,000	5.1%	\$60,000	4.4%	\$0	0.00%	
64804	Office Expense	\$26,500	2.3%	\$26,500	2.0%	\$0	0.00%	
64805	Committee Meeting Expense	\$10,000	0.9%	\$5,000	0.4%	\$5,000	100.00%	
Other Industry Affairs Sub-Total		\$120,000	10.3%	\$138,000	10.2%	(\$18,000)	-13.04%	
Total Industry Affairs		\$1,166,176	100.0%	\$1,349,186	100.0%	(\$183,010)	-13.56%	

**CALIFORNIA AVOCADO COMMISSION
2015-16 PROJECTION & BUDGET
WITH COMPARISON TO 2014-15**

APPROVED BY CAC BOARD 10-15-15

Department: Production Research

ACCT CODE	DEPT/ ACTIVITY	2015-16		2014-15		2015-16 vs. 2014-15		COMMENT
		PROJECTION	%	AMENDMENT #3	%	INCREASE (DECREASE)	PERCENT CHANGE	
<u>Existing Projects</u>								
<u>Research-Pest & Disease Projects:</u>								
65113	Biology and Control of Shot Hole Borer - Paine	\$0	0.0%	\$39,724	3.3%	(\$39,724)	-100.00%	
65116	Sustained Chemical Control of Arthropod Pests - Morse	\$47,316	4.8%	\$47,316	3.9%	\$0	0.00%	
65117	Rapid Diagnostic Assay for Phytophthora - Martin	\$0	0.0%	\$3,000	0.2%	(\$3,000)	-100.00%	
65119	PSHB and Fusarium Dieback Monitoring	\$0	0.0%	\$69,870	5.8%	(\$69,870)	-100.00%	
65120	Assessment of Fungicides and Biocontrol PSHB - Eskaler	\$40,000	4.1%	\$69,032	5.7%	(\$29,032)	-42.06%	
65121	Biocontrol of Polyphagous Shot Hole Borer	\$0	0.0%	\$50,000	4.2%	(\$50,000)	-100.00%	
65122	Trapping Optim & Attract Kill Strategy for PSHB - Stouthar	\$150,000	15.3%	\$165,152	13.7%	(\$15,152)	-9.17%	
65123	Systemic Pesticide Research for PSHB Mgmt - Morse	\$98,580	10.0%	\$106,000	8.8%	(\$7,420)	-7.00%	
65124	PSHB Biocontrol Agents from SE Asia - Stouthamer	\$20,500	2.1%	\$0	0.0%	\$20,500	100.00%	
65125	Risk Assessment & Epidemiology of PSHB in Commercial	\$34,297	3.5%	\$0	0.0%	\$34,297	100.00%	
Pest & Disease Project Sub-Total		\$390,693	39.8%	\$550,094	45.7%	(\$159,401)	-28.98%	
<u>Research-Breeding, Varieties, Genetics Projects:</u>								
65207	Mapping Avocado Variety & Mapping Population	\$0	0.0%	(\$3,305)	-0.3%	\$3,305	-100.00%	
65208	Maintain Avocado Plant Breeding Program Personnel and	\$0	0.0%	\$133,293	11.1%	(\$133,293)	-100.00%	
65209	Development of New Avocado Rootstock Varieties - Manc	\$294,533	30.0%	\$147,266	12.2%	\$147,267	100.00%	
65210	Maintain Germplasm Collections in California - Arpaia	\$40,805	4.2%	\$28,708	2.4%	\$12,097	42.14%	
Breeding, Varieties, Genetics Projects Sub-Total		\$335,338	34.2%	\$305,962	25.4%	\$29,376	9.60%	
<u>Research-Cultural Management Projects:</u>								
65308	Decision Support for Avocado Production & Fruit Quality -	\$172,000	17.5%	\$217,800	18.1%	(\$45,800)	-21.03%	
65310	Improvement of Yield with New Grower Education - Bende	\$13,271	1.4%	\$13,271	1.1%	\$0	0.00%	
65312	Evaluation of Selected Rootstocks for Salinity - Mauk	\$66,190	6.7%	\$54,640	4.5%	\$11,550	21.14%	
65313	Pest & Disease Monitoring Using Remote Sensing -Toule	\$0	0.0%	\$13,680	1.1%	(\$13,680)	-100.00%	
65315	Floral bud viability - Lovatt	\$0	0.0%	\$6,331	0.5%	(\$6,331)	-100.00%	
65316	Maximizing Yield of Commercially Valuable Size Hass fruit	\$3,512	0.4%	\$42,809	3.6%	(\$39,297)	-91.80%	
Cultural Management Projects Sub-Total		\$254,973	26.0%	\$348,531	28.9%	(\$93,558)	-26.84%	
Total Production Research		\$981,004	100.0%	\$1,204,587	100.0%	(\$223,583)	-18.56%	

Department: Grants

ACCT CODE	DEPT/ ACTIVITY	2015-16		2014-15		2015-16 vs. 2014-15		COMMENT
		PROJECTION	%	AMENDMENT #3	%	INCREASE (DECREASE)	PERCENT CHANGE	
66013-85	USDA Grant-PSHB Monitoring & Outreach	\$157,030	100.0%	\$67,971	100.0%	\$89,059	131.02%	
Total Grants		\$157,030	100.0%	\$67,971	100.0%	\$89,059	131.02%	

**CALIFORNIA AVOCADO COMMISSION
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APPROVED BY CAC BOARD 10-15-15

Department: Administration

ACCT CODE	DEPT/ ACTIVITY	2015-16		2014-15		2015-16 vs. 2014-15		COMMENT
		PROJECTION	%	AMENDMENT #3	%	INCREASE (DECREASE)	PERCENT CHANGE	
	<u>Office Expense:</u>							
71101 & 71102	Office Rent, Cam, Ins, Property Tax	\$99,498	3.1%	\$97,566	3.2%	\$1,932	1.98%	
71104	Offsite Storage	\$5,940	0.2%	\$5,760	0.2%	\$180	3.13%	
71111	Corporate Insurance	\$86,600	2.7%	\$73,600	2.4%	\$13,000	17.66%	
71121 - 71123	Office Expense, Supplies & Janitorial	\$33,090	1.0%	\$34,160	1.1%	(\$1,070)	-3.13%	
71131	Utilities	\$16,200	0.5%	\$16,530	0.5%	(\$330)	-2.00%	
71141	Bank & Payroll Fees	\$11,215	0.4%	\$10,555	0.4%	\$660	6.25%	
71151	Equipment Maintenance & Expense	\$28,394	0.9%	\$28,649	1.0%	(\$255)	-0.89%	
71161 - 71181	Telephone, Cell Phone, Postage & Courier Service	\$31,030	1.0%	\$30,770	1.0%	\$260	0.84%	
	Office Expense Sub-Total	\$311,967	9.8%	\$297,590	9.9%	\$14,377	4.83%	
	<u>Professional Fees:</u>							
71201	CPA-Financial Audits	\$25,300	0.8%	\$24,600	0.8%	\$700	2.85%	
71203	CPA-Assessment Audits	\$17,100	0.5%	\$16,700	0.6%	\$400	2.40%	
71207	CDFA Fiscal and Compliance Audit	\$7,000	0.2%	\$7,000	0.2%	\$0	0.00%	
71211	CDFA Charges	\$66,000	2.1%	\$66,000	2.2%	\$0	0.00%	
71221	USDA-AMS Charges	\$60,000	1.9%	\$60,000	2.0%	\$0	0.00%	
71231 - 71235	Legal & Other Professional	\$5,000	0.2%	\$5,000	0.2%	\$0	0.00%	
78301	Pension Admin & Legal	\$44,100	1.4%	\$41,400	1.4%	\$2,700	6.52%	
	Professional Fees Sub-Total	\$224,500	7.1%	\$220,700	7.3%	\$3,800	1.72%	
	<u>Personnel Expenses:</u>							
71301	Salaries/Wages	\$1,762,860	55.5%	\$1,654,330	54.9%	\$108,530	6.56%	
71311 - 71331	Pension, Payroll Tax & Benefits	\$642,757	20.2%	\$592,696	19.7%	\$50,061	8.45%	
	Personnel Expenses Sub-Total	\$2,405,617	75.8%	\$2,247,026	74.6%	\$158,591	7.06%	
	<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	\$46,000	1.4%	\$53,000	1.8%	(\$7,000)	-13.21%	
71404	Board Meeting Expenses	\$29,750	0.9%	\$29,000	1.0%	\$750	2.59%	
	Commissioner Expenses Sub-Total	\$78,750	2.5%	\$85,000	2.8%	(\$6,250)	-7.35%	
	<u>Information Technology:</u>							
73001 & 73002	Network Maint., Hardware, Software & Licenses	\$55,405	1.7%	\$54,196	1.8%	\$1,209	2.23%	
73003 & 73005	IT Support & Consulting & IT Service	\$38,000	1.2%	\$41,320	1.4%	(\$3,320)	-8.03%	
73004	Accounting & Assessment System	\$3,350	0.1%	\$2,900	0.1%	\$450	15.52%	
	Information Technology Sub-Total	\$96,755	3.0%	\$98,416	3.3%	(\$1,661)	-1.69%	
	<u>Depreciation, Interest & Other Admin:</u>							
78101	Admin Staff Travel	\$6,000	0.2%	\$11,000	0.4%	(\$5,000)	-45.45%	
78201	Depreciation Expense	\$8,400	0.3%	\$15,336	0.5%	(\$6,936)	-45.23%	
78401 - 78501	Dues & Reg., Education, Training, Recruitment, Other	\$18,465	0.6%	\$22,795	0.8%	(\$4,330)	-19.00%	
78601	Temporary Help	\$25,000	0.8%	\$14,000	0.5%	\$11,000	78.57%	
	Depreciation, Interest & Other Admin Sub-Total	\$57,865	1.8%	\$63,131	2.1%	(\$5,266)	-8.34%	
	Total Administration	\$3,175,454	100.0%	\$3,011,863	100.0%	\$163,591	5.43%	