

**CALIFORNIA AVOCADO COMMISSION  
2015-16 BUDGET  
AMENDMENT NO. 1**

APPROVED BY CAC BOARD 3-17-16

| ACCT CODE | REVENUES:                                     | 2015-16 PROJECTION  |               | 2015-16 AMENDMENT #1 |               | ORIGINAL vs AMENDMENT #1 |                | COMMENT   |
|-----------|---|---------------------|---------------|----------------------|---------------|--------------------------|----------------|---|
|           |   |                     | %             |                      | %             | INCREASE (DECREASE)      | PERCENT CHANGE |   |
| 40001     | CAC Assessment Revenue                        | \$7,866,000         | 51.4%         | \$7,866,000          | 51.3%         | \$0                      | 0.00%          | Assessment rate 2.30%, crop size 360 MM lbs, price \$0.95 |
| 40011     | HAB 85% Rebate Assessment Revenue             | \$7,114,500         | 46.5%         | \$7,114,500          | 46.4%         | \$0                      | 0.00%          |   |
|           | <b>Sub-Total Assessment Revenues</b>          | <b>\$14,980,500</b> | <b>98.0%</b>  | <b>\$14,980,500</b>  | <b>97.7%</b>  | <b>\$0</b>               | <b>0.00%</b>   |   |
| 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%          | \$191,327            | 1.2%          | \$34,297                 | 17.93%         | Increase for USDA Grant funding                           |
| 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%          |   |
|           | <b>Sub-Total Other Revenues</b>               | <b>\$312,430</b>    | <b>2.0%</b>   | <b>\$346,727</b>     | <b>2.3%</b>   | <b>\$34,297</b>          | <b>9.89%</b>   |   |
|           | <b>Total Revenues</b>                         | <b>\$15,292,930</b> | <b>100.0%</b> | <b>\$15,327,227</b>  | <b>100.0%</b> | <b>\$34,297</b>          | <b>0.22%</b>   |   |

  

| ACCT CODE     | EXPENDITURES: Marketing Programs                     | 2015-16 BUDGET      |               | 2015-16 AMENDMENT #1 |               | ORIGINAL vs AMENDMENT #1 |                | COMMENT                                 |
|---------------|--|---------------------|---------------|----------------------|---------------|--------------------------|----------------|---|
|               |  |                     | %             |                      | %             | INCREASE (DECREASE)      | PERCENT CHANGE |   |
| 51000 & 55000 | Consumer Advertising                                 | \$6,173,975         | 40.4%         | \$6,242,725          | 40.6%         | \$68,750                 | 1.10%          | See details below                       |
| 54000         | Consumer Public Relations & Nutrition Communications | \$895,000           | 5.9%          | \$895,000            | 5.8%          | \$0                      | 0.00%          |   |
| 52000         | Merchandising Promotions                             | \$1,804,825         | 11.8%         | \$1,804,825          | 11.7%         | \$0                      | 0.00%          |   |
| 53000         | Foodservice  | \$854,000           | 5.6%          | \$854,000            | 5.5%          | \$0                      | 0.00%          |   |
| 59000         | Marketing Activities Support                         | \$86,200            | 0.6%          | \$86,200             | 0.6%          | \$0                      | 0.00%          |   |
|               | <b>Sub-Total Marketing Programs</b>                  | <b>\$9,814,000</b>  | <b>64.2%</b>  | <b>\$9,882,750</b>   | <b>64.2%</b>  | <b>\$68,750</b>          | <b>0.70%</b>   |   |
|               | <b>EXPENDITURES: Non-Marketing Programs</b>          |                     |               |                      |               |                          |                |   |
| 64000         | Industry Affairs                                     | \$1,166,176         | 7.6%          | \$1,166,176          | 7.6%          | \$0                      | 0.00%          |   |
| 65000         | Production Research                                  | \$981,004           | 6.4%          | \$942,707            | 6.1%          | (\$38,297)               | -4.06%         | See details below                       |
| 66013         | USDA Grant-PSHB Monitoring & Outreach                | \$157,030           | 1.0%          | \$191,327            | 1.2%          | \$34,297                 | 17.93%         |   |
| 70000         | Administration                                       | \$3,175,454         | 20.8%         | \$3,204,713          | 20.8%         | \$29,259                 | 0.91%          | See details below                       |
|               | <b>Sub-Total Non-Marketing Programs</b>              | <b>\$5,479,664</b>  | <b>35.8%</b>  | <b>\$5,504,923</b>   | <b>35.8%</b>  | <b>\$25,259</b>          | <b>0.46%</b>   |   |
|               | <b>Total Expenditures</b>                            | <b>\$15,293,664</b> | <b>100.0%</b> | <b>\$15,387,673</b>  | <b>100.0%</b> | <b>\$94,009</b>          | <b>0.61%</b>   |   |
|               | <b>Excess Of Revenues Over (Under) Expenditures</b>  | <b>(\$734)</b>      | <b>0.0%</b>   | <b>(\$60,446)</b>    | <b>-0.4%</b>  | <b>(\$59,712)</b>        | <b>98.79%</b>  |   |
|               | <b>Beginning Reserves - Nov. 1</b>                   | <b>\$5,394,835</b>  |               | <b>\$6,142,160</b>   |               | <b>\$747,325</b>         | <b>12.17%</b>  | Revise the beginning reserves to actual |
|               | <b>Estimated Ending Reserves - Oct. 31</b>           | <b>\$5,394,101</b>  |               | <b>\$6,081,714</b>   |               | <b>\$687,613</b>         | <b>11.31%</b>  |   |

**CALIFORNIA AVOCADO COMMISSION  
2015-16 BUDGET  
AMENDMENT NO. 1**

APPROVED BY CAC BOARD 3-17-16

Department: Marketing

| ACCT CODE   | DEPT/<br>ACTIVITY                       | 2015-16            |               | 2015-16            |               | ORIGINAL vs AMENDMENT #1 |                   | COMMENT                           |
|---|---|--------------------|---------------|--------------------|---------------|--------------------------|-------------------|-----------------------------------|
|   |   | BUDGET             | %             | AMENDMENT #1       | %             | INCREASE<br>(DECREASE)   | PERCENT<br>CHANGE |                                   |
| <b><u>Consumer Advertising:</u></b>                                     |   |                    |               |                    |               |                          |                   |                                   |
| 51001   | Media                                   | \$4,514,600        | 46.0%         | \$4,514,600        | 45.7%         | \$0                      | 0.00%             |                                   |
| 51002   | Production                              | \$385,000          | 3.9%          | \$385,000          | 3.9%          | \$0                      | 0.00%             |                                   |
| 55XXX   | Online Marketing                        | \$218,500          | 2.2%          | \$218,500          | 2.2%          | \$0                      | 0.00%             |                                   |
| 51801 & 57002   | Program Administration                  | \$1,055,875        | 10.8%         | \$1,124,625        | 11.4%         | \$68,750                 | 6.11%             | Increase for settlement agreement |
| <b>Consumer Advertising Sub-Total</b>                                   |   | <b>\$6,173,975</b> | <b>62.9%</b>  | <b>\$6,242,725</b> | <b>63.2%</b>  | <b>\$68,750</b>          | <b>1.10%</b>      |                                   |
| <b><u>Consumer Public Relations &amp; Nutrition Communications:</u></b> |   |                    |               |                    |               |                          |                   |                                   |
| 5400X & 5420X   | Brand Advocates                         | \$348,000          | 3.5%          | \$348,000          | 3.5%          | \$0                      | 0.00%             |                                   |
| 5400X & 5410X   | Public Relations                        | \$472,000          | 4.8%          | \$472,000          | 4.8%          | \$0                      | 0.00%             |                                   |
| 5480X   | Program Administration                  | \$75,000           | 0.8%          | \$75,000           | 0.8%          | \$0                      | 0.00%             |                                   |
| <b>Public Relations &amp; Nutrition Communications Sub-Total</b>        |   | <b>\$895,000</b>   | <b>9.1%</b>   | <b>\$895,000</b>   | <b>9.1%</b>   | <b>\$0</b>               | <b>0.00%</b>      |                                   |
| <b><u>Merchandising:</u></b>  |   |                    |               |                    |               |                          |                   |                                   |
| 520XX   | Trade Relations                         | \$938,974          | 9.6%          | \$938,974          | 9.5%          | \$0                      | 0.00%             |                                   |
| 521XX & 523XX   | Retail/Consumer Promotions              | \$456,771          | 4.7%          | \$456,771          | 4.6%          | \$0                      | 0.00%             |                                   |
| 522XX   | Data, Research & Analysis               | \$282,080          | 2.9%          | \$282,080          | 2.9%          | \$0                      | 0.00%             |                                   |
| 524XX   | Administration & Other                  | \$127,000          | 1.3%          | \$127,000          | 1.3%          | \$0                      | 0.00%             |                                   |
| <b>Merchandising Sub-Total</b>  |   | <b>\$1,804,825</b> | <b>18.4%</b>  | <b>\$1,804,825</b> | <b>18.3%</b>  | <b>\$0</b>               | <b>0.00%</b>      |                                   |
| <b><u>Foodservice:</u></b>  |   |                    |               |                    |               |                          |                   |                                   |
| 53001   | Media                                   | \$120,000          | 1.2%          | \$120,000          | 1.2%          | \$0                      | 0.00%             |                                   |
| 53101   | Public Relations & Collateral Materials | \$75,000           | 0.8%          | \$75,000           | 0.8%          | \$0                      | 0.00%             |                                   |
| 53103   | Foodservice Events                      | \$255,000          | 2.6%          | \$255,000          | 2.6%          | \$0                      | 0.00%             |                                   |
| 53104   | Chain Promotions                        | \$315,000          | 3.2%          | \$315,000          | 3.2%          | \$0                      | 0.00%             |                                   |
| 53105   | Education Programs                      | \$35,000           | 0.4%          | \$35,000           | 0.4%          | \$0                      | 0.00%             |                                   |
| 5380X   | Program Administration                  | \$54,000           | 0.6%          | \$54,000           | 0.5%          | \$0                      | 0.00%             |                                   |
| <b>Foodservice Sub-Total</b>  |   | <b>\$854,000</b>   | <b>8.7%</b>   | <b>\$854,000</b>   | <b>8.6%</b>   | <b>\$0</b>               | <b>0.00%</b>      |                                   |
| <b><u>Marketing Activities Support</u></b>                              |   |                    |               |                    |               |                          |                   |                                   |
| 51803   | Marketing Planning                      | \$49,200           | 0.5%          | \$49,200           | 0.5%          | \$0                      | 0.00%             |                                   |
| 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%             |                                   |
| <b>Marketing Planning, Research &amp; Other Sub-Total</b>               |   | <b>\$86,200</b>    | <b>0.9%</b>   | <b>\$86,200</b>    | <b>0.9%</b>   | <b>\$0</b>               | <b>0.00%</b>      |                                   |
| <b>Total Marketing</b>  |   | <b>\$9,814,000</b> | <b>100.0%</b> | <b>\$9,882,750</b> | <b>100.0%</b> | <b>\$68,750</b>          | <b>0.70%</b>      |                                   |

**CALIFORNIA AVOCADO COMMISSION  
2015-16 BUDGET  
AMENDMENT NO. 1**

APPROVED BY CAC BOARD 3-17-16

Department: Industry Affairs

| ACCT<br>CODE                                       | DEPT/<br>ACTIVITY                                    | 2015-16            |               | 2015-16            |               | ORIGINAL vs AMENDMENT #1 |                   | COMMENT |
|--|--|--------------------|---------------|--------------------|---------------|--------------------------|-------------------|---------|
|  |  | BUDGET             | %             | AMENDMENT #1       | %             | INCREASE<br>(DECREASE)   | PERCENT<br>CHANGE |         |
| <b><u>Industry Statistics And Information:</u></b> |  |                    |               |                    |               |                          |                   |         |
| 64001  | AMRIC Operation                                      | \$90,000           | 7.7%          | \$90,000           | 7.7%          | \$0                      | 0.00%             |         |
| 64002  | Crop Forecasting and Analysis                        | \$61,000           | 5.2%          | \$61,000           | 5.2%          | \$0                      | 0.00%             |         |
| 64003  | Grower Database                                      | \$9,000            | 0.8%          | \$9,000            | 0.8%          | \$0                      | 0.00%             |         |
| 64004  | Grove ID GIS Project Development                     | \$55,000           | 4.7%          | \$55,000           | 4.7%          | \$0                      | 0.00%             |         |
|  | <b>Industry Statistics And Information Sub-Total</b> | <b>\$215,000</b>   | <b>18.4%</b>  | <b>\$215,000</b>   | <b>18.4%</b>  | <b>\$0</b>               | <b>0.00%</b>      |         |
| <b><u>Grower Communications:</u></b>               |  |                    |               |                    |               |                          |                   |         |
| 64101  | Field Meetings, Seminars & Workshops                 | \$10,000           | 0.9%          | \$10,000           | 0.9%          | \$0                      | 0.00%             |         |
| 64104  | Educational Outreach                                 | \$25,000           | 2.1%          | \$25,000           | 2.1%          | \$0                      | 0.00%             |         |
| 64105  | Online Information                                   | \$35,000           | 3.0%          | \$35,000           | 3.0%          | \$0                      | 0.00%             |         |
| 64106  | Publications   | \$115,000          | 9.9%          | \$115,000          | 9.9%          | \$0                      | 0.00%             |         |
| 64107  | Annual Meeting                                       | \$10,000           | 0.9%          | \$10,000           | 0.9%          | \$0                      | 0.00%             |         |
| 64108  | Annual Report  | \$25,000           | 2.1%          | \$25,000           | 2.1%          | \$0                      | 0.00%             |         |
|  | <b>Grower Communication Sub-Total</b>                | <b>\$220,000</b>   | <b>18.9%</b>  | <b>\$220,000</b>   | <b>18.9%</b>  | <b>\$0</b>               | <b>0.00%</b>      |         |
| <b><u>Issues Management:</u></b>                   |  |                    |               |                    |               |                          |                   |         |
| 64201  | Water Issues   | \$50,000           | 4.3%          | \$50,000           | 4.3%          | \$0                      | 0.00%             |         |
| 64202  | Field/Technical Support                              | \$200,000          | 17.2%         | \$200,000          | 17.2%         | \$0                      | 0.00%             |         |
| 64206  | Legislative & Regulatory Advocacy                    | \$100,000          | 8.6%          | \$100,000          | 8.6%          | \$0                      | 0.00%             |         |
| 64208  | Product Registrations                                | \$110,000          | 9.4%          | \$110,000          | 9.4%          | \$0                      | 0.00%             |         |
|  | <b>Issues Management Sub-Total</b>                   | <b>\$460,000</b>   | <b>39.4%</b>  | <b>\$460,000</b>   | <b>39.4%</b>  | <b>\$0</b>               | <b>0.00%</b>      |         |
| <b><u>Legal / Governance:</u></b>                  |  |                    |               |                    |               |                          |                   |         |
| 64301  | Elections  | \$20,000           | 1.7%          | \$20,000           | 1.7%          | \$0                      | 0.00%             |         |
| 64302  | Legal Support  | \$40,000           | 3.4%          | \$40,000           | 3.4%          | \$0                      | 0.00%             |         |
| 64303  | Governance Support                                   | \$10,000           | 0.9%          | \$10,000           | 0.9%          | \$0                      | 0.00%             |         |
| 64304  | Referendum   | \$15,000           | 1.3%          | \$15,000           | 1.3%          | \$0                      | 0.00%             |         |
| 64305  | Redistricting  | \$5,000            | 0.4%          | \$5,000            | 0.4%          | \$0                      | 0.00%             |         |
|  | <b>Legal/Governance Sub-Total</b>                    | <b>\$90,000</b>    | <b>7.7%</b>   | <b>\$90,000</b>    | <b>7.7%</b>   | <b>\$0</b>               | <b>0.00%</b>      |         |
| <b><u>Demonstration Grove:</u></b>                 |  |                    |               |                    |               |                          |                   |         |
| 64401  | Pine Tree - Rent                                     | \$20,056           | 1.7%          | \$20,056           | 1.7%          | \$0                      | 0.00%             |         |
| 64402  | Pine Tree - Grove Management                         | \$28,800           | 2.5%          | \$28,800           | 2.5%          | \$0                      | 0.00%             |         |
| 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%          | \$2,520            | 0.2%          | \$0                      | 0.00%             |         |
| 64405  | Pine Tree - Misc Expenses                            | \$5,000            | 0.4%          | \$5,000            | 0.4%          | \$0                      | 0.00%             |         |
|  | <b>Issues Management Sub-Total</b>                   | <b>\$61,176</b>    | <b>5.2%</b>   | <b>\$61,176</b>    | <b>5.2%</b>   | <b>\$0</b>               | <b>0.00%</b>      |         |
| <b><u>Other:</u></b>                               |  |                    |               |                    |               |                          |                   |         |
| 64801  | Dues, Sponsorships, Registrations & Reports          | \$18,500           | 1.6%          | \$18,500           | 1.6%          | \$0                      | 0.00%             |         |
| 64802  | Grant Writing  | \$5,000            | 0.4%          | \$5,000            | 0.4%          | \$0                      | 0.00%             |         |
| 64803  | Travel   | \$60,000           | 5.1%          | \$60,000           | 5.1%          | \$0                      | 0.00%             |         |
| 64804  | Office Expense                                       | \$26,500           | 2.3%          | \$26,500           | 2.3%          | \$0                      | 0.00%             |         |
| 64805  | Committee Meeting Expense                            | \$10,000           | 0.9%          | \$10,000           | 0.9%          | \$0                      | 0.00%             |         |
|  | <b>Other Industry Affairs Sub-Total</b>              | <b>\$120,000</b>   | <b>10.3%</b>  | <b>\$120,000</b>   | <b>10.3%</b>  | <b>\$0</b>               | <b>0.00%</b>      |         |
|  | <b>Total Industry Affairs</b>                        | <b>\$1,166,176</b> | <b>100.0%</b> | <b>\$1,166,176</b> | <b>100.0%</b> | <b>\$0</b>               | <b>0.00%</b>      |         |

**CALIFORNIA AVOCADO COMMISSION  
2015-16 BUDGET  
AMENDMENT NO. 1**

APPROVED BY CAC BOARD 3-17-16

**Department: Production Research**

| ACCT CODE   | DEPT/ACTIVITY   | 2015-16 BUDGET   |               | 2015-16 AMENDMENT #1 |               | ORIGINAL vs AMENDMENT #1 |                | COMMENT   |
|---|---|------------------|---------------|----------------------|---------------|--------------------------|----------------|---|
|   |   | BUDGET           | %             | AMENDMENT #1         | %             | INCREASE (DECREASE)      | PERCENT CHANGE |   |
| <b>Existing Projects</b>                                |   |                  |               |                      |               |                          |                |   |
| <b>Research-Pest &amp; Disease Projects:</b>            |   |                  |               |                      |               |                          |                |   |
| 65116   | Sustained Chemical Control of Arthropod Pests - Morse       | \$47,316         | 4.8%          | \$47,316             | 5.0%          | \$0                      | 0.00%          |   |
| 65120   | Assessment of Fungicides and Biocontrol PSHB - Eskaler      | \$40,000         | 4.1%          | \$40,000             | 4.2%          | \$0                      | 0.00%          |   |
| 65122   | Trapping Optim & Attract Kill Strategy for PSHB - Stouthair | \$150,000        | 15.3%         | \$150,000            | 15.9%         | \$0                      | 0.00%          |   |
| 65123   | Systemic Pesticide Research for PSHB Mgmt - Morse           | \$98,580         | 10.0%         | \$98,580             | 10.5%         | \$0                      | 0.00%          |   |
| 65124   | PSHB Biocontrol Agents from SE Asia - Stouthamer            | \$20,500         | 2.1%          | \$20,500             | 2.2%          | \$0                      | 0.00%          |   |
| 65125   | Risk Assessment & Epidemiology of PSHB in Commercial        | \$34,297         | 3.5%          | \$0                  | 0.0%          | (\$34,297)               | 100.00%        | Reallocation of funds due to USDA Grant funding |
| 65199   | Avocado Rootstock Breeding Program Review                   | \$0              | 0.0%          | \$15,000             | 1.6%          | \$15,000                 | 100.00%        | Increase for rootstock breeding program review  |
| <b>Pest &amp; Disease Project Sub-Total</b>             |   | <b>\$390,693</b> | <b>39.8%</b>  | <b>\$371,396</b>     | <b>39.4%</b>  | <b>(\$19,297)</b>        | <b>-5.20%</b>  |   |
| <b>Research-Breeding, Varieties, Genetics Projects:</b> |   |                  |               |                      |               |                          |                |   |
| 65209   | Development of New Avocado Rootstock Varieties - Manc       | \$294,533        | 30.0%         | \$294,533            | 31.2%         | \$0                      | 0.00%          |   |
| 65210   | Maintain Germplasm Collections in California - Arpaia       | \$40,805         | 4.2%          | \$40,805             | 4.3%          | \$0                      | 0.00%          |   |
| 65299   | PSHB Research Program Review                                | \$0              | 0.0%          | \$15,000             | 1.6%          | \$15,000                 | 100.00%        | Increase for PSHB research program review       |
| <b>Breeding, Varieties, Genetics Projects Sub-Total</b> |   | <b>\$335,338</b> | <b>34.2%</b>  | <b>\$350,338</b>     | <b>37.2%</b>  | <b>\$15,000</b>          | <b>4.28%</b>   |   |
| <b>Research-Cultural Management Projects:</b>           |   |                  |               |                      |               |                          |                |   |
| 65308   | Decision Support for Avocado Production & Fruit Quality -   | \$172,000        | 17.5%         | \$138,000            | 14.6%         | (\$34,000)               | -24.64%        | Decrease due to contract amendment              |
| 65310   | Improvement of Yield with New Grower Education - Bende      | \$13,271         | 1.4%          | \$13,271             | 1.4%          | \$0                      | 0.00%          |   |
| 65312   | Evaluation of Selected Rootstocks for Salinity - Mauk       | \$66,190         | 6.7%          | \$66,190             | 7.0%          | \$0                      | 0.00%          |   |
| 65316   | Maximizing Yield of Commercially Valuable Size Hass fruit   | \$3,512          | 0.4%          | \$3,512              | 0.4%          | \$0                      | 0.00%          |   |
| <b>Cultural Management Projects Sub-Total</b>           |   | <b>\$254,973</b> | <b>26.0%</b>  | <b>\$220,973</b>     | <b>23.4%</b>  | <b>(\$34,000)</b>        | <b>-15.39%</b> |   |
| <b>Total Production Research</b>                        |   | <b>\$981,004</b> | <b>100.0%</b> | <b>\$942,707</b>     | <b>100.0%</b> | <b>(\$38,297)</b>        | <b>-4.06%</b>  |   |

**Department: Grants**

| ACCT CODE           | DEPT/ACTIVITY                         | 2015-16 BUDGET   |               | 2015-16 AMENDMENT #1 |               | ORIGINAL vs AMENDMENT #1 |                | COMMENT   |
|---------------------|---------------------------------------|------------------|---------------|----------------------|---------------|--------------------------|----------------|---|
|                     |                                       | BUDGET           | %             | AMENDMENT #1         | %             | INCREASE (DECREASE)      | PERCENT CHANGE |   |
| 66013-85            | USDA Grant-PSHB Monitoring & Outreach | \$157,030        | 100.0%        | \$191,327            | 100.0%        | \$34,297                 | 17.93%         | Reallocation of funds due to USDA Grant funding |
| <b>Total Grants</b> |                                       | <b>\$157,030</b> | <b>100.0%</b> | <b>\$191,327</b>     | <b>100.0%</b> | <b>\$34,297</b>          | <b>17.93%</b>  |   |

**CALIFORNIA AVOCADO COMMISSION  
2015-16 BUDGET  
AMENDMENT NO. 1**

APPROVED BY CAC BOARD 3-17-16

Department: Administration

| ACCT CODE     | DEPT/<br>ACTIVITY   | 2015-16            |               | 2015-16            |               | ORIGINAL vs AMENDMENT #1 |                   | COMMENT   |
|---------------|---|--------------------|---------------|--------------------|---------------|--------------------------|-------------------|---|
|               |   | BUDGET             | %             | AMENDMENT #1       | %             | INCREASE<br>(DECREASE)   | PERCENT<br>CHANGE |   |
|               | <b><u>Office Expense:</u></b>                             |                    |               |                    |               |                          |                   |   |
| 71101 & 71102 | Office Rent, Cam, Ins, Property Tax                       | \$99,498           | 3.1%          | \$99,498           | 3.1%          | \$0                      | 0.00%             |   |
| 71104         | Offsite Storage   | \$5,940            | 0.2%          | \$5,940            | 0.2%          | \$0                      | 0.00%             |   |
| 71111         | Corporate Insurance                                       | \$86,600           | 2.7%          | \$86,600           | 2.7%          | \$0                      | 0.00%             |   |
| 71121 - 71123 | Office Expense, Supplies & Janitorial                     | \$33,090           | 1.0%          | \$33,090           | 1.0%          | \$0                      | 0.00%             |   |
| 71131         | Utilities   | \$16,200           | 0.5%          | \$16,200           | 0.5%          | \$0                      | 0.00%             |   |
| 71141         | Bank & Payroll Fees                                       | \$11,215           | 0.4%          | \$11,215           | 0.3%          | \$0                      | 0.00%             |   |
| 71151         | Equipment Maintenance & Expense                           | \$28,394           | 0.9%          | \$28,394           | 0.9%          | \$0                      | 0.00%             |   |
| 71161 - 71181 | Telephone, Cell Phone, Postage & Courier Service          | \$31,030           | 1.0%          | \$31,030           | 1.0%          | \$0                      | 0.00%             |   |
|               | <b>Office Expense Sub-Total</b>                           | <b>\$311,967</b>   | <b>9.8%</b>   | <b>\$311,967</b>   | <b>9.7%</b>   | <b>\$0</b>               | <b>0.00%</b>      |   |
|               | <b><u>Professional Fees:</u></b>                          |                    |               |                    |               |                          |                   |   |
| 71201         | CPA-Financial Audits                                      | \$25,300           | 0.8%          | \$25,300           | 0.8%          | \$0                      | 0.00%             |   |
| 71203         | CPA-Assessment Audits                                     | \$17,100           | 0.5%          | \$17,100           | 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           | 2.1%          | \$66,000           | 2.1%          | \$0                      | 0.00%             |   |
| 71221         | USDA-AMS Charges  | \$60,000           | 1.9%          | \$60,000           | 1.9%          | \$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%          | \$44,100           | 1.4%          | \$0                      | 0.00%             |   |
|               | <b>Professional Fees Sub-Total</b>                        | <b>\$224,500</b>   | <b>7.1%</b>   | <b>\$224,500</b>   | <b>7.0%</b>   | <b>\$0</b>               | <b>0.00%</b>      |   |
|               | <b><u>Personnel Expenses:</u></b>                         |                    |               |                    |               |                          |                   |   |
| 71301         | Salaries/Wages  | \$1,762,860        | 55.5%         | \$1,773,941        | 55.4%         | \$11,081                 | 0.62%             | Increase authorized during Oct '15 BOD Meeting      |
| 71311 - 71331 | Pension, Payroll Tax & Benefits                           | \$642,757          | 20.2%         | \$653,935          | 20.4%         | \$11,178                 | 1.71%             | Increase authorized during Oct '15 BOD Meeting      |
|               | <b>Personnel Expenses Sub-Total</b>                       | <b>\$2,405,617</b> | <b>75.8%</b>  | <b>\$2,427,876</b> | <b>75.8%</b>  | <b>\$22,259</b>          | <b>0.92%</b>      |   |
|               | <b><u>Commissioner Expenses:</u></b>                      |                    |               |                    |               |                          |                   |   |
| 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%          | \$46,000           | 1.4%          | \$0                      | 0.00%             |   |
| 71404         | Board Meeting Expenses                                    | \$29,750           | 0.9%          | \$36,750           | 1.1%          | \$7,000                  | 19.05%            | Increase for offsite January BOD dinner and meeting |
|               | <b>Commissioner Expenses Sub-Total</b>                    | <b>\$78,750</b>    | <b>2.5%</b>   | <b>\$85,750</b>    | <b>2.7%</b>   | <b>\$7,000</b>           | <b>8.16%</b>      |   |
|               | <b><u>Information Technology:</u></b>                     |                    |               |                    |               |                          |                   |   |
| 73001 & 73002 | Network Maint., Hardware, Software & Licenses             | \$55,405           | 1.7%          | \$55,405           | 1.7%          | \$0                      | 0.00%             |   |
| 73003 & 73005 | IT Support & Consulting & IT Service                      | \$38,000           | 1.2%          | \$38,000           | 1.2%          | \$0                      | 0.00%             |   |
| 73004         | Accounting & Assessment System                            | \$3,350            | 0.1%          | \$3,350            | 0.1%          | \$0                      | 0.00%             |   |
|               | <b>Information Technology Sub-Total</b>                   | <b>\$96,755</b>    | <b>3.0%</b>   | <b>\$96,755</b>    | <b>3.0%</b>   | <b>\$0</b>               | <b>0.00%</b>      |   |
|               | <b><u>Depreciation, Interest &amp; Other Admin:</u></b>   |                    |               |                    |               |                          |                   |   |
| 78101         | Admin Staff Travel  | \$6,000            | 0.2%          | \$6,000            | 0.2%          | \$0                      | 0.00%             |   |
| 78201         | Depreciation Expense                                      | \$8,400            | 0.3%          | \$8,400            | 0.3%          | \$0                      | 0.00%             |   |
| 78401 - 78501 | Dues & Reg., Education, Training, Recruitment, Other      | \$18,465           | 0.6%          | \$18,465           | 0.6%          | \$0                      | 0.00%             |   |
| 78601         | Temporary Help  | \$25,000           | 0.8%          | \$25,000           | 0.8%          | \$0                      | 0.00%             |   |
|               | <b>Depreciation, Interest &amp; Other Admin Sub-Total</b> | <b>\$57,865</b>    | <b>1.8%</b>   | <b>\$57,865</b>    | <b>1.8%</b>   | <b>\$0</b>               | <b>0.00%</b>      |   |
|               | <b>Total Administration</b>                               | <b>\$3,175,454</b> | <b>100.0%</b> | <b>\$3,204,713</b> | <b>100.0%</b> | <b>\$29,259</b>          | <b>0.91%</b>      |   |